

2024 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.*



INNOVATING. ENTERTAINING. THRIVING.

City of Shakopee | 485 Gorman St., Shakopee MN 55379
952-233-9300 | www.ShakopeeMN.gov

2024 City of Shakopee Annual Budget

2024 Shakopee City Council

Mayor	Matthew Lehman
Councilor	Angelica Contreras
Councilor	Jay Whiting
Councilor	Jim DuLaney
Councilor	Jesse Lara

City of Shakopee Department Heads

City Administrator	William H. Reynolds
Assistant Administrator	Chelsea Petersen
Finance Director	Nathan Reinhardt
Police Chief	Jeff Tate
Interim Fire Chief	Mike Scott
City Engineer	Alex Jordan
Public Works Director	Bill Egan
Planning and Development Director	Michael Kerski
Park and Recreation Director	Jay Tobin

Contributing Staff

Accounting Manager	Melissa Schlingman
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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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To: Mayor and Council Members
From: Nate Reinhardt, Finance Director
Cc: Bill Reynolds, City Administrator
Date: December 5, 2023
Re: 2024 Property Tax Levy & Budget

Background

Each year the city must prepare a budget and property tax levy for the following year. Staff has analyzed revenues, expenditure information and initiatives to prepare a proposed 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 their work. The strategic priorities of Financial Stability, Enhanced Community Strengths, Effective Public Services and Communication are key considerations of the 2024 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 included a long-term financial plan, a 15-year capital improvement plan, establishment of internal service funds, and financial projections of our various funds.

As detailed in this memo, a 6.62 percent increase in the city's levy would be required to fund the proposed 2024 budget. For the median value home, whose property value decreased from \$346,500 to \$338,400 (-2.3%), this equates to a decrease of \$54 or (6.4 percent) annually in city property taxes.

When viewing property value changes by property type over the past year, we've seen a reversal from what occurred in the previous valuation year. In the previous budget cycle, residential properties saw a sharp increase in value, far outpacing the more moderate value increases in commercial and industrial property types. This created a shift in the property tax burden from commercial and industrial to residential properties. As a result, homeowners saw increases to their property taxes in 2023. Looking at assessment data for this year's budget cycle, the opposite has occurred. Taxable market value for commercial and industrial has

increased 13.9% and 26.3%, respectively. Whereas existing residential taxable value has seen a small decrease in value, which has reversed that shift in property tax burden.

Legislative Impacts

For upcoming budgets, changes in state laws will impact Shakopee in a number of different ways. The 2023 state legislative session introduced a record number of bills. As a result of the number of new laws passed and depth of changes, the full impacts are still being determined.

State law changes include, but are not limited to:

Employment

- Paid family and medical leave insurance. Employees would be eligible for up to 20 weeks of leave annually. Requires a 0.7% payroll tax, effective January 1, 2026 for all employees (half can be charged to employees).
- Earned sick and safe time, effective January 1, 2024. Requires that all employees earn one hour of sick time for every 30 hours worked.
- Public employment labor relations, effective July 1, 2023. Staffing ratios subject to collective bargaining.
- Juneteenth (June 19th) was added as a holiday which public business cannot be conducted.
- Local government compensation cap and waiver process repealed, effective May 25, 2023.

Elections

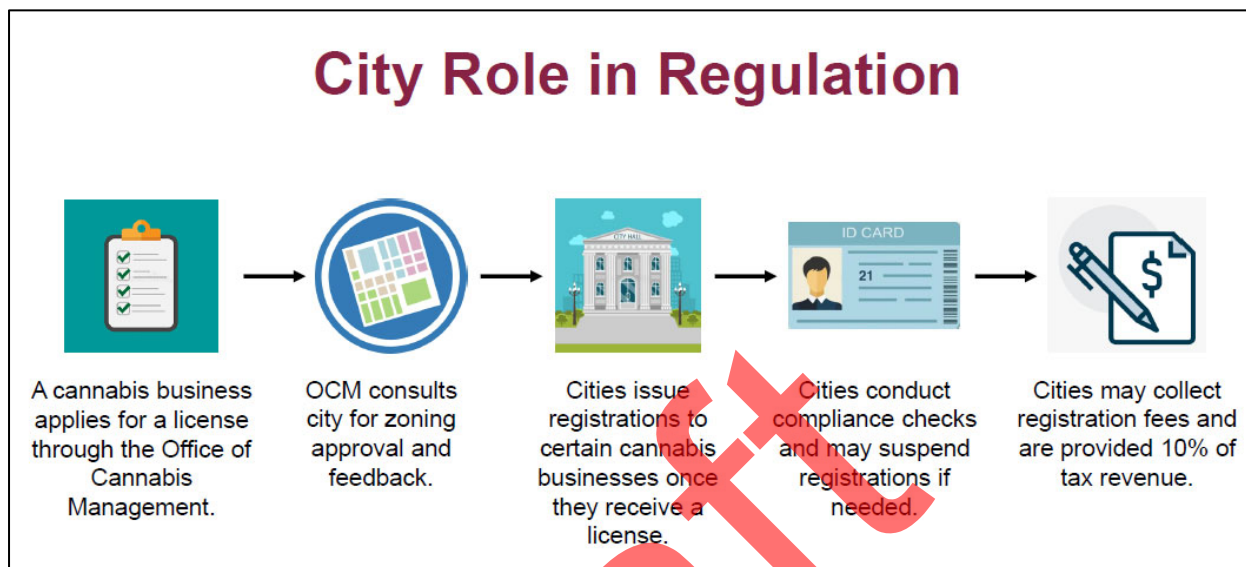
- Effective for the 2024 general election. Early voting replaces direct balloting, with true early voting for the 18 days leading up to an election. Early voting hours include:
 - o Until 7pm on Tuesday before the election
 - o From 9am to 3pm on two Saturdays before the election
 - o From 9am to 3pm on Sunday immediately before the election
 - o Until 5pm on the day before the election

Housing

- A historic \$1 billion housing bill includes significant increases in one time funding for existing and new programs.
- 0.25% metro sales tax to be distributed to metro cities >10,000 in population for affordable housing and programs. The estimated distribution for Shakopee is \$374,612.

Cannabis

- Legalizes possession and home growth became effective August 1, 2023. Legal sales expected to begin by January 2025.
- Establishes regulatory structure and advisory council.



Property taxes and aids

- Updates LGA formula and increases the appropriation by \$80 million. (City of Shakopee is not a recipient of LGA).
- Ongoing increase to the homestead credit refund
- One time increases to the homestead credit refund, renters credit, and targeted property tax refund
- Homestead Market Value Exclusion increased from \$417,000 to \$517,000 (this will shift property taxes to other properties). Effective with property taxes payable in 2025.
- Reduction in 4d low-income rental housing property tax classification rate and two-year aid to help with transition for cities most impacted by the shift.
- Reenactment of the Historic Structure Rehabilitation Credit.
- Two-year moratorium on local sales tax requests and task force assigned to evaluate local sales tax requests going forward.
- Removes supplemental information on changes by revenue and expenditure categories (implemented last year) from Truth in Taxation notices.

Transportation

- Ongoing funding for Small Cities Assistance Account and establishes and provides funding for Larger Cities Assistance Account.
- Provides \$18 million statewide for the local road improvement program and \$18 million for the local bridge replacement program.
- Increases license tab fees, the motor vehicle sales tax and the gas tax (indexed for inflation).
- Increases in metropolitan area sales tax by 0.75% for transit and county roads.

Public Safety

- One-time public safety aid includes \$210 million in aid to cities based on population. (City of Shakopee will receive \$1,995,109 by December 2023).
- Catalytic converter theft law (penalties for possession and new rules for scrap metal dealers).
- Public safety PTSD duty disability bill enacted.
 - o Full state funding for continued health insurance benefit.
 - o Mental injury prevention training required pre-service and in-service.
 - o No duty disability benefits through PERA unless 24 weeks of treatment is completed.
 - o State pays for time off and some expenses for mental injury treatment.
 - o Reemployment offsets in PERA.
 - o One-time funding of \$104 million.

Pension and retirement

- Reduction in the assumed rate of return for invested assets to 7 percent from 7.5 percent.
- One-time cost of living adjustments of 2.5 percent (General Plan) and 4 percent (Police & Fire Plan).
- \$170 million in direct aid to the PERA General Plan and \$19 million to PERA Police and Fire Plan.
- PERA General Plan full vesting period changes from 5 to 3 years.

Other

- Open Meeting Law – authorizes officials to participate via interactive technology up to three times in a year for personal or family medical reasons.
- \$15 million in ReLeaf urban forestry program for Emerald Ash Borer.

Bonding

- Provides \$1.5 billion statewide in bonding and \$850 million in cash funding for projects including:
 - o Shakopee – Riverbank Stabilization (\$8.26 million)
 - o Scott County – Merriam Junction Trail and Riverbank Stabilization (\$4 million)
 - o Scott County – Public Water Access Improvement (\$500k)
 - o Department of Corrections – Shakopee Programming Space Addition and Interior Renovation (\$18.432 million)

General Fund Budget

Below is the 2024 General Fund budget. The budget incorporates the General Fund portion of the tax levy along with the budget impact items noted in this memo.

2024 Annual Budget GENERAL FUND SUMMARY				
	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
TAXES	18,481,045.21	19,649,595.58	20,938,500.00	22,569,800.00
SPECIAL ASSESSMENTS	7,393.60	76,312.19	2,000.00	14,000.00
LICENSES AND PERMITS	4,640,345.19	6,088,411.99	3,432,700.00	3,491,450.00
INTERGOVERNMENTAL	8,674,772.48	5,384,242.38	4,666,000.00	4,979,000.00
CHARGES FOR SERVICES	4,990,850.42	4,129,796.08	4,593,400.00	4,813,350.00
FINES AND FORFEITURES	2,483.92	9,271.31	1,700.00	200.00
MISCELLANEOUS	27,431.07	(538,070.87)	333,400.00	379,200.00
TOTAL REVENUES	36,824,321.89	34,799,558.66	33,967,700.00	36,247,000.00
GENERAL GOVERNMENT	(5,008,070.06)	(5,157,127.79)	(5,422,400.00)	(6,226,450.00)
PUBLIC SAFETY	(14,323,609.45)	(15,255,048.92)	(15,995,900.00)	(17,019,800.00)
PUBLIC WORKS	(6,926,789.07)	(7,473,400.08)	(7,934,600.00)	(8,260,450.00)
RECREATION	(4,184,907.28)	(4,828,598.28)	(4,886,600.00)	(5,208,560.00)
UNALLOCATED	(40,426.74)	(7,279.98)	(128,200.00)	(343,100.00)
DEBT SERVICE	(5,535.00)	(44,095.00)	0.00	0.00
CAPITAL OUTLAY	(73,415.15)	(37,911.06)	(126,000.00)	0.00
TOTAL EXPENDITURES	(30,562,752.75)	(32,803,461.11)	(34,493,700.00)	(37,058,360.00)
TRANSFERS IN	605,400.00	400,000.00	400,000.00	611,360.00
PROCEEDS FROM SALE OF ASSETS	0.00	0.00	0.00	0.00
BOND PROCEEDS	0.00	57,208.38	0.00	0.00
TRANSFERS OUT	(5,222,862.00)	(226,000.00)	0.00	0.00
TOTAL OTHER FINANCING	(4,617,462.00)	231,208.38	400,000.00	611,360.00
COMMITTED FUNDS - BUILDING INSPECTIONS	0.00	0.00	126,000.00	0.00
ASSIGNED FUND BALANCE- SAND VENTURE	0.00	0.00	0.00	200,000.00
NET	1,644,107.14	2,227,305.93	0.00	0.00

Preliminary Summary of Levy Changes

A summary of changes impacting the levy are as follows with detailed information on each section following the summary.

Description	Levy Impact
Revenues (increase)	\$(883,160)
Expenditures:	
Wages & benefits	1,368,400
Operating expenses	468,705
Internal rent changes	376,300
One-time adjustments	186,255
Budget placeholders	165,000
Fund balance	(74,000)
Debt Service	(26,500)
Change in property tax levy	\$1,581,000

Revenues

The City is projecting an overall net increase of \$883,160 in non-property tax revenues for the 2024 budget a description of revenue changes are as follows:

Description	Change
Transfer from Public Safety Funds	\$211,360
Shakopee Public Utilities PILOT	150,000
Tax abatements (net decrease in required levy)	139,000
Traffic safety officer grant	119,000
Community Center revenues	79,000
Building permit revenues	75,000
State Fire Aid (pass through)	45,000
Engineering grade fee	45,000
Sand Venture revenues	40,000
Interest income (General fund)	35,000
Go Gymnastics recreational programming	30,000
Fire Township Agreements	24,500
Building Official Grant	(35,000)
Other (net adjustments)	(74,700)
Change in Revenues	\$883,160

The city is a recipient of \$1,995,109 of one-time public safety aid from the State of Minnesota. The money will be received in December of 2023 and be placed in a separate special revenue fund to track expenditures. Staff has proposed to utilize a portion of the funding to add two patrol officers (\$211,360), an additional marked squad car (\$85,000), replacement of squad and body worn cameras (\$270,590), fire self-contained breathing apparatus replacement (\$262,500), fire department master study (\$56,000) and renovation of Fire Station #1 to create a permanent dorm room space for overnight staffing of firefighters (\$800,000). Most of the expenditures will be directly coded to the fund, however a transfer of \$211,360 will be shown as a transfer to the General Fund to offset the cost of the two patrol officers. It is anticipated these officers would be half funded from public safety funds for budget year 2025.

The budget includes a payment in lieu of taxes (PILOT) contribution from the Shakopee Public Utilities. The city and the commission agreement requires a contribution to the city based on a percentage of revenues. The 2024 budget estimates an increase of \$150,000 in general fund revenue.

A tax abatement levy is required for all city approved tax abatements. Effectively, the city increases the levy in the amount equivalent to the increase in taxes paid for a specific project that meets the city's business subsidy policy requirements (which include job related goals and wages). That levy will be reduced for 2024 as a result of the last year for Emerson and the removal of Shutterfly who no longer is meeting the job requirements of their abatement agreement. The net reduction in the abatement levy is \$139,000.

The police department was awarded a MN Department of Public Safety traffic safety officer grant that pays the salary of an officer that is dedicated to impaired driving. This is the second consecutive year the department has received the grant and \$119,000 has been included in 2024.

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 \$75,000 increase in budgeted building permit revenue for 2024. In total, the City has budgeted \$3.1 million in building permit related revenues.

Expenditures

The General Fund expenditures are budgeted to increase in total by \$2,564,660. The expenditures have been categorized in this section as wages and benefits, operational (on-going) expenditures, rent (equipment and capital replacement), one-time adjustments and a preliminary budget contingency/placeholder.

Wages and benefits

Description	Change
Cost of living adjustment – 3%	\$508,600
Health Insurance - 20.9%	378,280
New Patrol Officers (2)	238,820
Election judges	108,940
Full-time HR specialist	107,310
Fire department supervisors (3)	102,920
Workers Compensation (est.)	44,630
Other	(9,130)
Parks & recreation part-time	(111,970)
Change in wages & benefits	\$1,368,400

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 are up for negotiations for 2024. The 2024 budget has been built with the assumption that union and non-union wages will see an equivalent 3.0 percent cost of living adjustment. Across all employee groups the cost of living adjustment amounts to approximately \$508,600.

The city's health insurance renewal rates are increasing 20.9 percent for 2024. This calculates to an increase of \$378,280 following a slight decrease last year in premiums. Data shows a significant increase in utilization over the past 24 months which has impacted rates.

2024 will be a presidential election year, requiring the hiring of election judges. The city will also need to comply with new early voting requirements leading up to Election Day, which will require a significant increase in hours. The budget includes a proposed \$1.00 increase in election judge wages from \$14.00 to \$15.00 for head judges and \$11.00 to \$12.00 for election judges. The net impact of the election year is \$108,940.

The city is proposing the following new staff positions.

- Two full-time patrol officers at a cost of \$238,820. The city has not added any additional sworn officers in the past five years. The additional officers are based on the needs of the IACP formula, which is based on department workload. The funding would come from the city's allocation of one-time public safety funding, which would fund the cost of the positions (less PERA) in 2024 and half of the cost in 2025.

- A full-time human resource specialist at a cost of \$107,310. This position is necessitated by the increase in hiring processes, legislative changes and implementation of new software in 2024. Additionally, this position will provide administrative support to the city administrator and other members of the administration department.

Fire Department Supervisor positions (3) were budgeted to be implemented on July 1, 2023. The 2024 budget will recognize the full year of net cost increase of \$102,920. The positions are currently open, but the budget anticipates they will be filled by the start of next year. 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).

The City is a member of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers' compensation coverage. Workers compensation rates have not yet been determined for 2024. The budget estimates a 5 percent increase in workers compensation rates for all employee classes, which amounts to a \$44,630 increase.

Park and recreation have implemented numerous staffing changes over the past couple of years. This includes moving part-time positions to full-time and changes to various program offerings. Part-time hours have been reevaluated as a result and based on anticipated needs for 2024 and part-time hours can be further reduced in the net amount of \$111,970.

The net general fund impact of all personnel changes in comparison to the previous budget is \$1,368,400.

Operational Expenditure Changes

Adjustments to operating budgets that are anticipated to continue into future years are shown below. These include contractual and utility increases.

Description	Change
Electric (10% increase)	\$63,500
Fire relief state aid payment (pass through)	45,000
County prosecution costs	38,690
Building inspection software	34,900
ERP software annual cost	25,600
Motor fuels (8% increase)	22,000
Go gymnastics programming (offset by revenue)	22,000
Natural gas (10% increase)	19,500
Custodial contractual increase	18,000
Assessing/Audit contractual increase	11,700
Street striping	10,000
Annual park bench replacement	10,000
Fire self contained breathing apparatus	9,000
Misc. other adjustments	138,815
Change in operational expenses	\$468,705

Rent Changes

The city utilizes internal services funds to accumulate funds for the purchase or replacement of city equipment and facilities. The funding sources are annual rents (internal charges) to the appropriate departments.

Description	Change
Equipment Rent	\$145,900
Building Rent	167,700
Park Facilities Rent	23,200
Information Technology Rent	39,500
Change in internal rent charges	\$376,300

The equipment rent increase is both a result of new equipment being added to the schedule as well as a ten percent increase in year over year costs of vehicles and equipment. A 20-year equipment replacement schedule is included in the 5-year Capital Improvement Plan that identifies all General fund equipment, useful lives, replacement years and costs.

The increase in building rent is based on the estimated construction cost of Sand Venture. The rents have been adjusted to reflect the future replacement of Sand Venture and internal borrowing needed to cover the cost of the construction.

The net general fund impact of rent changes in comparison to the prior budget is \$376,300.

One-time Adjustments

The General Fund up and down swings are typically moderated through the use of internal rent charges. However, a couple of one-time adjustments have been included in this budget. These costs will not be recurring in future budgets.

Description	Change
ERP Software Implementation Cost	\$252,555
Elections Pollpad/Tabulators (purchased in 2023)	(66,300)
Change in one-time costs	\$186,255

Shakopee is a member of the LOGIS consortium which provides technology solutions and support for local government members. The consortium recently completed an 18 month process researching, evaluating and selecting a new enterprise resource planning (ERP) system provider to replace the finance and human resources software. The Oracle Cloud ERP system is a top tier cloud based solution and includes guaranteed pricing over the next ten years at rates below what the City would be able to obtain on an individual basis. Oracle Cloud replaces various applications currently used and will be a fully-integrated human resources, payroll and general ledger with built in workflows (time entry/accounts payable/on boarding/etc.), budgeting, financial reports and dashboards. The one-time implementation cost covers the additional support to transition from the current software along with the initial buy-in cost.

Contingencies and Placeholders

As a placeholder for the proposed budget, the City has included an additional \$165,000. It is assumed that this amount will be allocated as the “unknowns” become “known” or reduced. This amount is being set aside to account for legislative impacts and union negotiations. The exact impacts of these items are not known at the time the levy is required to be set.

Fund Balance Assignments

The past few years we have seen a significant amount of 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 2023 budget utilized \$126,000 of those revenues, the 2024 budget has eliminated the budgeted use.

The City has set aside \$200,000 of fund balance within the General Fund to help offset operating costs for Sand Venture in 2024. The funding provides an additional safeguard for any unexpected project unknowns and ultimately lowers the impact on the 2024 tax levy.

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 2024 would be a maximum of \$1,334,915. 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 recommending no 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 2024 budget anticipates the contribution to be \$300,000.

The EDA serves as the landlord for the main level business tenants at River City Centre. The EDA currently owns the land and the CDA owns the building. The activity (lease revenue and expenditures) is accounted for in a separate fund of the EDA.

Debt Service

In last year's budget, 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 would have allowed the City to step into the required annual debt service levy over a two year period. In Spring, the City Council approved the setting aside of an additional \$226,000 of year-end fund balance to defray the debt levy increase an additional year.

Council approved a debt service reduction resolution for both the available fund balance in the existing 2016A debt service fund and the 2022A debt service, which resulted in a net levy reduction of \$26,500. A breakdown and comparison of the individual debt levies is provided in the levy analysis chart on the next page.

Capital Project Funds

The City's Capital Improvement Plan (CIP) was approved on October 3, 2023. The CIP identifies \$36.8 million in projects for 2024. 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 appendices for a 15-year CIP, 20-year equipment replacement schedule and a long-term financial plan.

Levy Request & Impact

The proposed city levy is currently at \$25,473,000, which is an increase of \$1,581,000 or 6.62 percent over last year, and an EDA levy of \$500,000, which is no change from last year.

The city experienced 11.6 percent growth in tax capacity for taxes payable 2024. This is on top of 19.0 percent, 7.7 percent and 9.7 percent the previous three years, respectively. New construction accounts for about \$2.85 million (30.8 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 \$815,000 (3.4 percent) without having a net tax impact on existing properties.

The breakdown and comparison of the proposed 2024 levy is as follows:

City of Shakopee Levy Analysis December 5, 2023				
	2023 Final	2024 Recommended	Increase/ (Decrease)	% Change
City Levy				
General Fund	\$ 20,590,000	\$ 22,336,500	\$ 1,746,500	8.48%
Abatements	265,000	126,000	(139,000)	-52.45%
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	121,500	(26,500)	-17.91%
Total Debt Service	<u>2,337,000</u>	<u>2,310,500</u>	<u>(26,500)</u>	<u>-1.21%</u>
Total City Levy	\$ 23,892,000	\$ 25,473,000	\$ 1,581,000	6.62%
Shakopee EDA Special Levy	\$ 500,000	\$ 500,000	\$ -	0.00%
Total City and EDA Levies	<u>\$ 24,392,000</u>	<u>\$ 25,973,000</u>	<u>\$ 1,581,000</u>	<u>6.48%</u>

Taxable Market Value

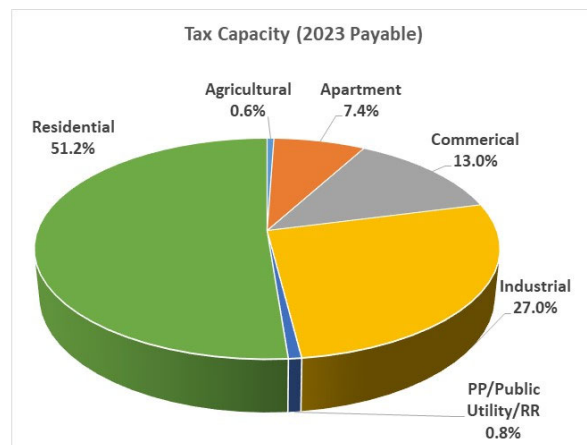
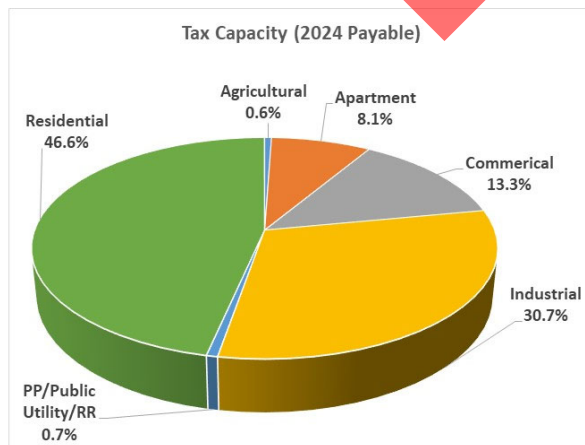
Class	Payable 2023	Payable 2024	Change (%)
Agricultural	\$56,298,550	\$61,503,547	9.2%
Apartment	596,660,000	713,799,800	19.6%
Commercial	610,225,800	695,026,900	13.9%
Industrial	1,251,764,400	1,580,751,200	26.3%
Public Utility/Railroad	36,512,700	34,467,300	-5.6%
Residential	4,662,097,455	4,702,360,020	0.9%
Other	<u>2,197,900</u>	<u>2,279,600</u>	<u>3.7%</u>
Totals	\$7,215,756,805	\$7,790,188,367	8.0%

The city's taxable market value is at \$7.79 billion, which is an increase of \$574 million (8.0%) from last year. Apartment, commercial and industrial market value grew at the fastest rate. New construction accounted for \$182.9 million of the increase in taxable market value. Since 2018, spurred by growth the city has seen a taxable market value increase by about \$3.5 billion (80.6%).

For the city of Shakopee, the total residential taxable market value increased 0.9 percent, absent of new construction residential value would have decreased according to data from Scott County. Changes in values of existing residential properties were generally minimal, with only two percent of properties exceeding an increase in value greater than 5 percent and ten percent of properties exceeding a decrease in value of greater than 5 percent. Of existing homes, 83 percent had no change or a decrease in assessed value. As outlined in this memo, staff recommends increasing the city's levy 6.62 percent. For the median value home whose property value decreased from \$346,500 to \$338,400 (-2.3%), this equates to a decrease of \$54 or (5.6 percent) annually in property taxes.

The proposed tax levy will decrease the city's tax rate from 28.585 percent to 27.704 percent, continuing the downwards trajectory of city tax rates over the past decade.

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 46.6% of the city's tax capacity. The comparison of this chart to last year shows that residential properties will pay approximately 4.6% less of the total city property taxes in 2024.

Net Tax Capacity

Class	Payable 2023	Payable 2024	Change (%)
Agricultural	\$511,951	\$566,345	10.6%
Apartment	6,872,148	8,294,283	20.7%
Commercial	11,974,550	13,671,387	14.2%
Industrial	24,904,366	31,480,408	26.4%
Public Utility/Railroad	720,951	680,677	-5.6%
Residential	47,261,031	47,691,756	0.9%
Other	20,584	23,401	3.6%
Adj. to match county report		-260,875	
Gross Tax Capacity	\$92,267,581	\$102,147,382	10.7%
Adjustments:			
Tax Increment	(\$3,393,736)	(\$3,787,780)	11.6%
Fiscal Disparity Contribution	(13,888,565)	(14,639,006)	5.4%
Net Tax Capacity	\$74,985,280	\$83,720,596	11.6%
Fiscal Disparity Distribution	(\$7,653,112)	(\$7,973,789)	4.2%

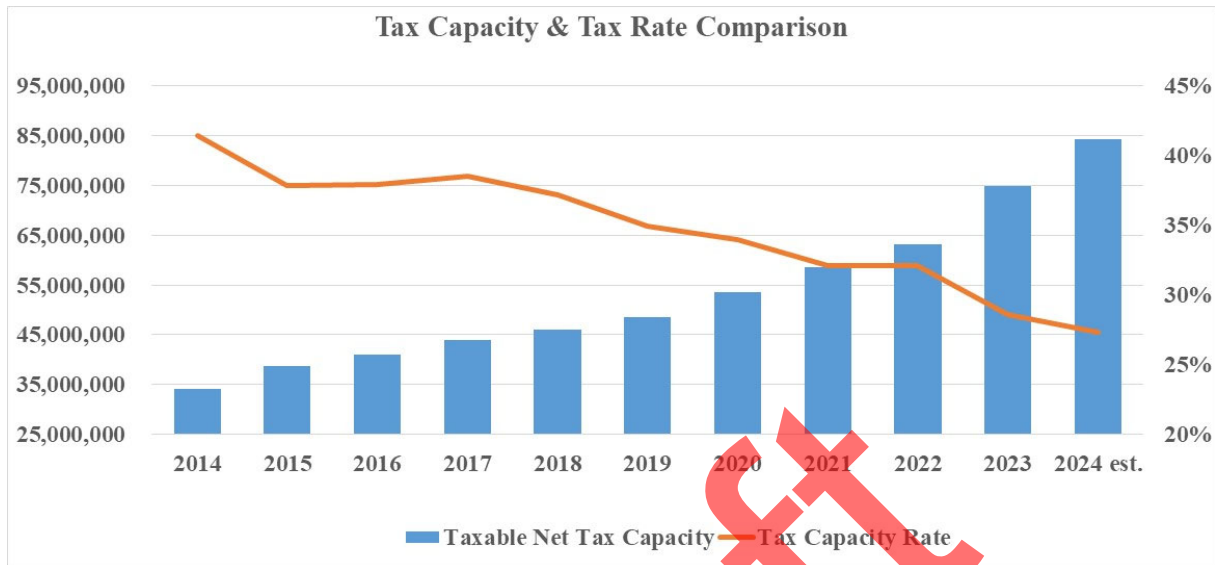
The total net tax capacity of the city is estimated at \$83,720,596 compared to \$74,985,280 in 2023, which is an increase of \$8,735,316 (11.6%).

The gross tax capacity is adjusted for the increase in tax capacity of properties within tax increment financing districts. The tax increment adjustment of \$3.8 million represents 3.7 percent of gross tax capacity. The net increase is primarily related to a portion of Shakopee Flats and Canterbury Commons being added. It is important to note that these developments would not have occurred without the use of tax increment financing. The value and tax capacity of these districts are added to the city's tax roll 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:

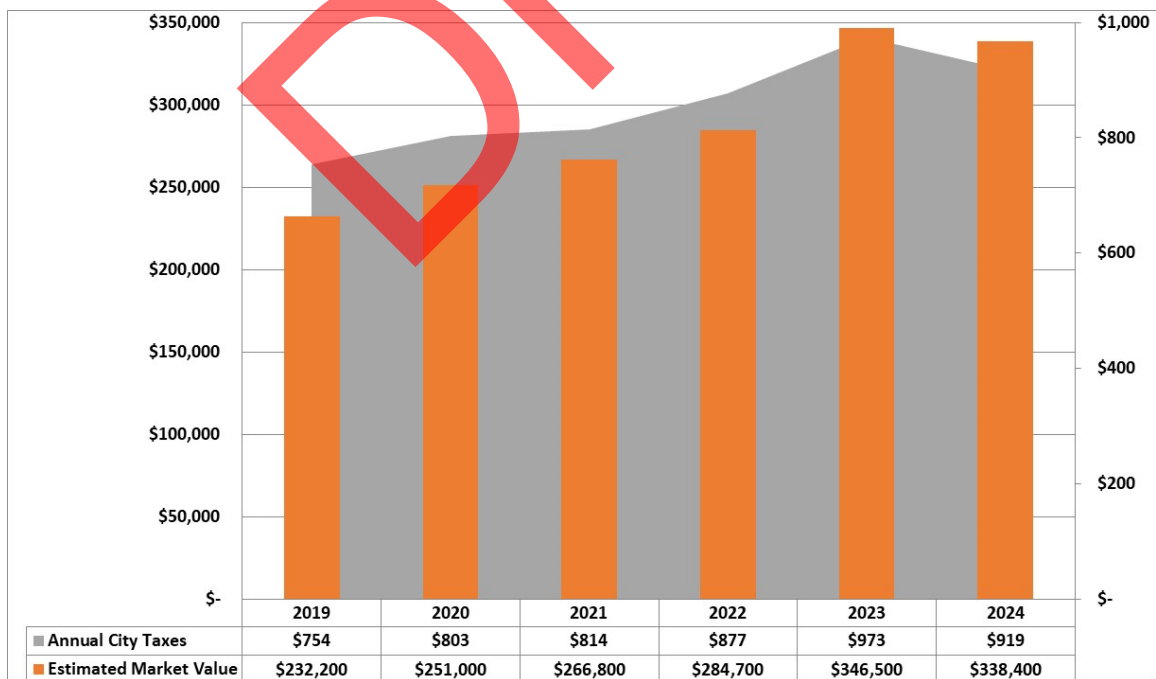


The city's contribution to the program is \$14.6 million in tax capacity, and the distribution is estimated at \$8.0 million. The city of Shakopee continues to be one of the top ten net contributors to the program, estimated for 2024 at \$6.6 million (6.5%) of tax capacity.



Above is a chart comparing the city's tax capacity and tax rate over the past 10 years, including the 2024 preliminary levy. Based on assessment value data, the proposed tax levy will decrease the city's tax rate from 28.585 percent to 27.704 percent. This continues the trajectory of decreasing tax rates over the past decade.

Median Value Home



The value of the median value home has decreased from \$346,500 to \$338,400 over the past year. This is a decrease of \$8,100 (2.6%). The chart above provides information on the median value home and city property taxes paid since 2019. 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 2019 the median value home has increased in value by 48.2 percent compared to just a 21.8 percent increase in property taxes paid by that home.

For the median value home this equates to a decrease of \$54 or (5.6 percent) annually in property taxes. Absent any change in value, homeowners can expect a tax decrease of \$30 or about 3.1 percent. For reference a 1% increase/decrease in the city's 2024 levy amounts to approximately \$9 annually on the median value home.

The City of Shakopee continues to be one of the lowest taxed communities in the metro area. There are 32 cities in the metro with a population between 25,000 and 100,000 based on the most Met Council population estimates. The below chart provides 2022 city property taxes calculated for those cities using the League of MN Cities property tax calculator.



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 surface water charge is based on acreage with residential paying a monthly charge equivalent to 1/3 of an acre. Staff anticipates proposing rate increases for each fund to keep pace with operational costs and maintain the current balances of those funds. The rate increase will be in the range of one to three percent. For a typical residential user, this would amount to approximately \$5 annually for sewer charges and \$1 in surface water charges.

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 2023 annual cost of services for a \$250,000 value home (slightly below the median value home in Shakopee) and 5,000 gallons of water usage a month.



Schedule for budget and property tax levy development

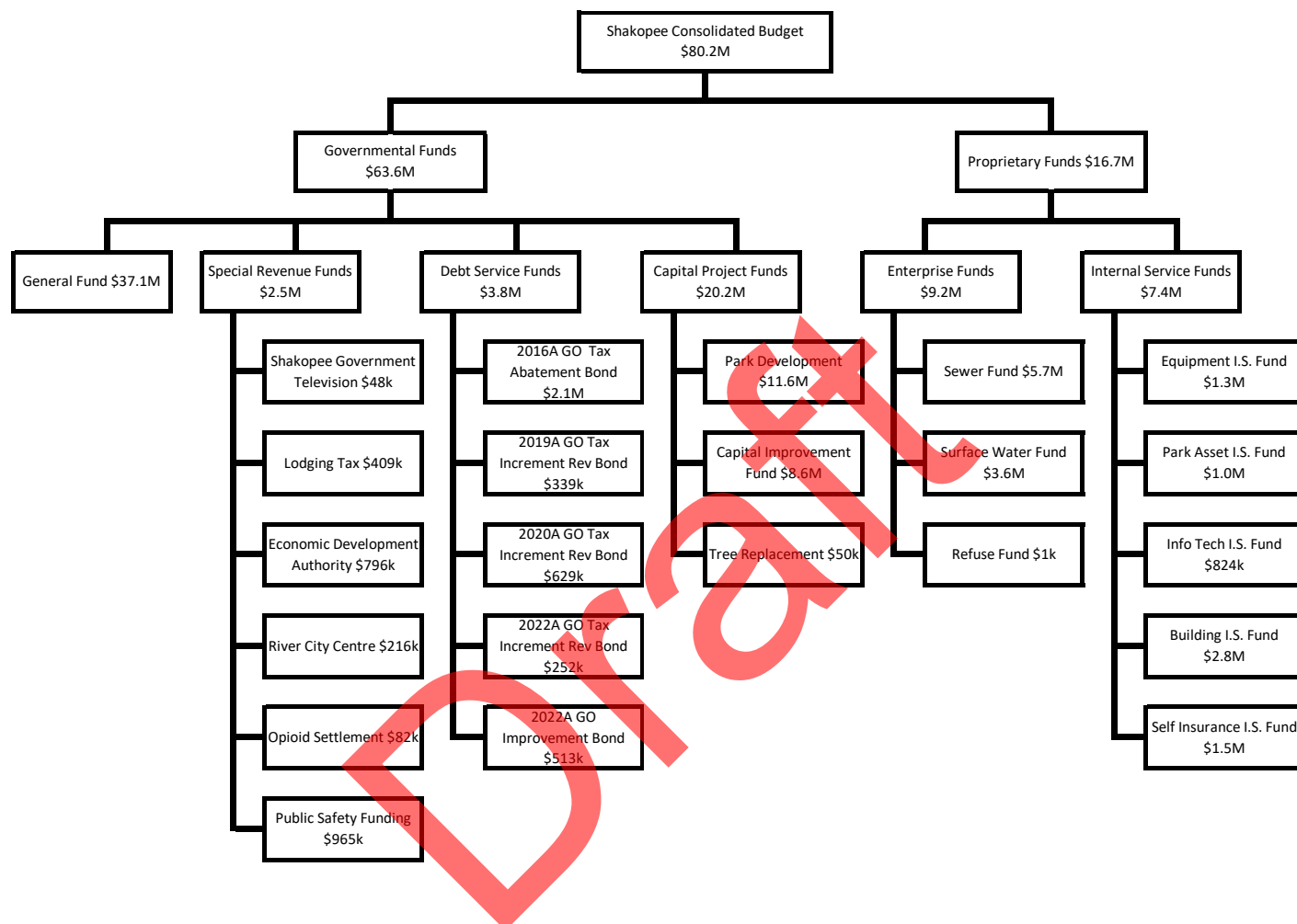
Date	Who	What
April 18, 2023	Council/Staff	Review Long-term Financial Plan
June 27, 2023	Staff/Public	Public Input Meeting
August 2, 2023	Council/Staff	Review Preliminary Capital Improvement Plan (CIP)
August 15, 2023	Council/Staff	Review proposed levy, initiatives, and requests
September 19, 2023	Council	Adopt proposed maximum tax levy for City and EDA.
September 30, 2023	Staff	Certify maximum tax levy to the County which will be used for proposed property tax notices
October 3, 2023	Council	Adopt final 2024-2028 CIP
Mid-November	County	Proposed tax notices sent to owners
December 5, 2023	Council	Hold public meeting to discuss levy and budget. Review and approve utility rates for 2024.
December 19, 2023	Council	Adopt final tax levy and budget
December 31, 2023	Staff	Certify final tax levy and budget to County and State

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Executive Summary

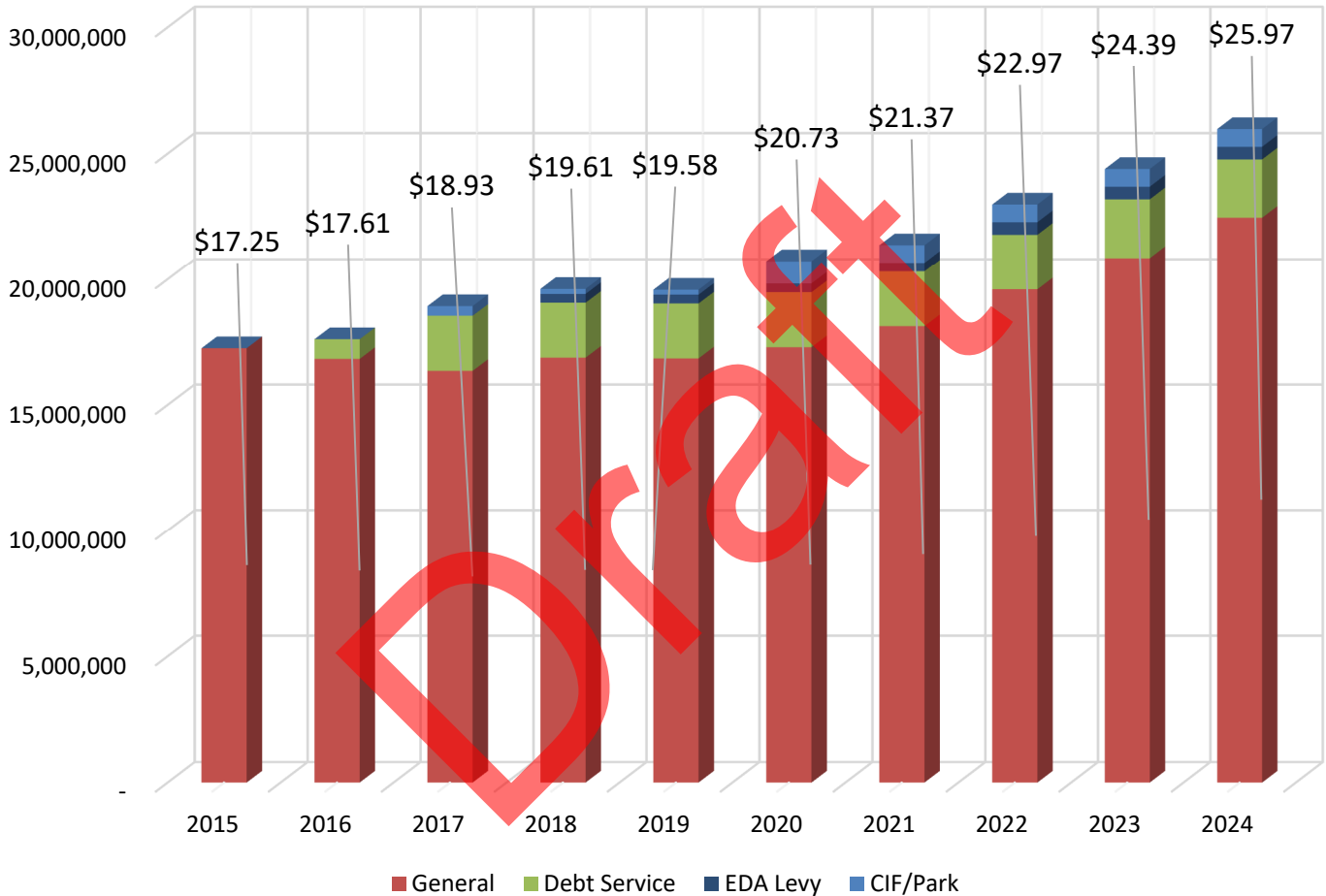
The City's annual budget is \$80.6 million and consists of a variety of revenue sources, including taxes, licenses and permit fees, utility charges for enterprise funds, and grants from federal and state government agencies.



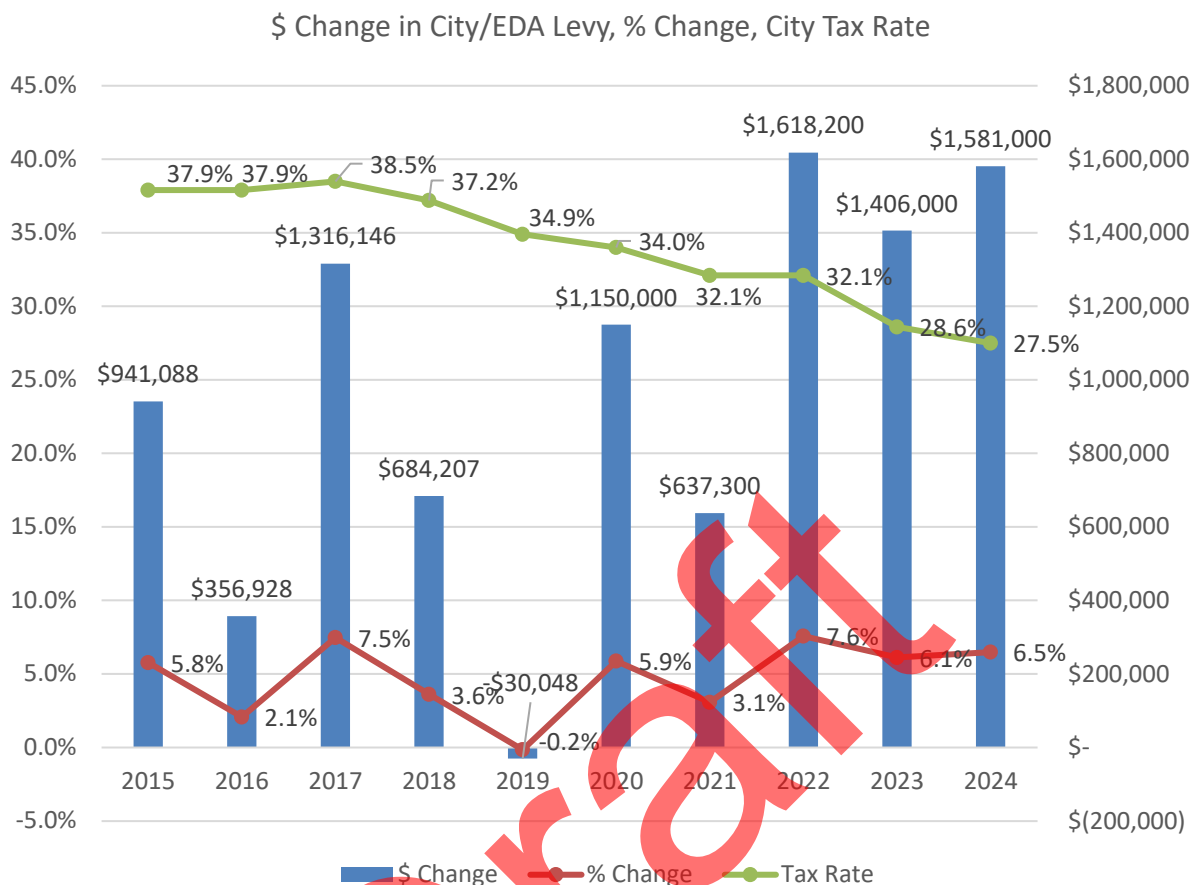
Executive Summary

The City's governmental funds tend to be an area of high visibility as it includes the City's property tax levy. The total tax levy (including the EDA) for the 2024 budget is \$25,973,000, which is a 6.48% increase over 2023. For a median-valued home of \$338,400, this would be an estimated decrease of \$54. Increasing property values contributed to the overall City tax rate decreasing by 0.881% in 2024. The levy includes a \$22,462,500 operating levy, \$2,310,500 debt service levy, capital improvement levy of \$700,000 and \$500,000 Economic Development Authority levy.

Levy Components (In Millions)



Executive Summary



The City receives 25.82% of property taxes paid by residents. The remainder is distributed to the Shakopee School District, Scott County and other taxing districts.

Where do My Property Taxes Go?



Shakopee
25.82%

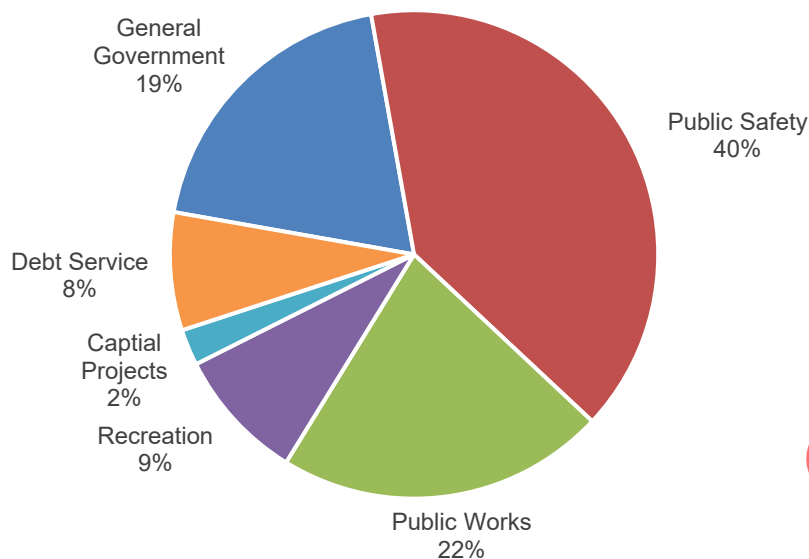
Scott County
24.49%

Shakopee
School District
45.40%

Other Taxing
Districts
4.29%

Executive Summary

What do my City property taxes pay for?



Recreation – 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, SandVenture Outdoor Aquatic Park, and Log Cabin.

Public Works – Responsibility for the City's public roadways including maintenance and snow plowing. Maintenance of vehicles and equipment is part of this department. Park maintenance and updates on all city parks. Planning infrastructure and maintenance of infrastructure by engineering.

General Government – Mayor and council, administration including communication, human resources and information technology, clerk's department handling records, elections, finance, planning and development and maintaining all government facility buildings.

Public Safety – Police and fire services and building inspections.

Capital Projects – Street infrastructure projects.

Debt Service – principal and interest payments for debt funded through the tax levy (e.g. road projects and ice arena/community center remodel)

General Fund Revenues – the City's General Fund (operating fund) is the largest fund of the city with different revenue sources as described below. It is estimated that the City will collect \$36M in General Fund revenue in 2024.

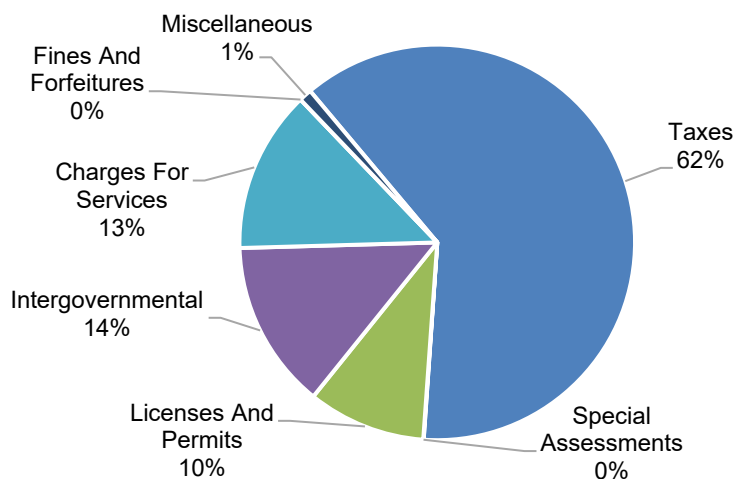
Licenses and Permits – building permits, liquor, tobacco, food establishments licenses.

Intergovernmental – grants, programs, and aid from the state and federal governments for roads, public safety, and projects.

Charges for Services –recreation programs, room and park shelter rentals, engineering fees and contracted services for police.

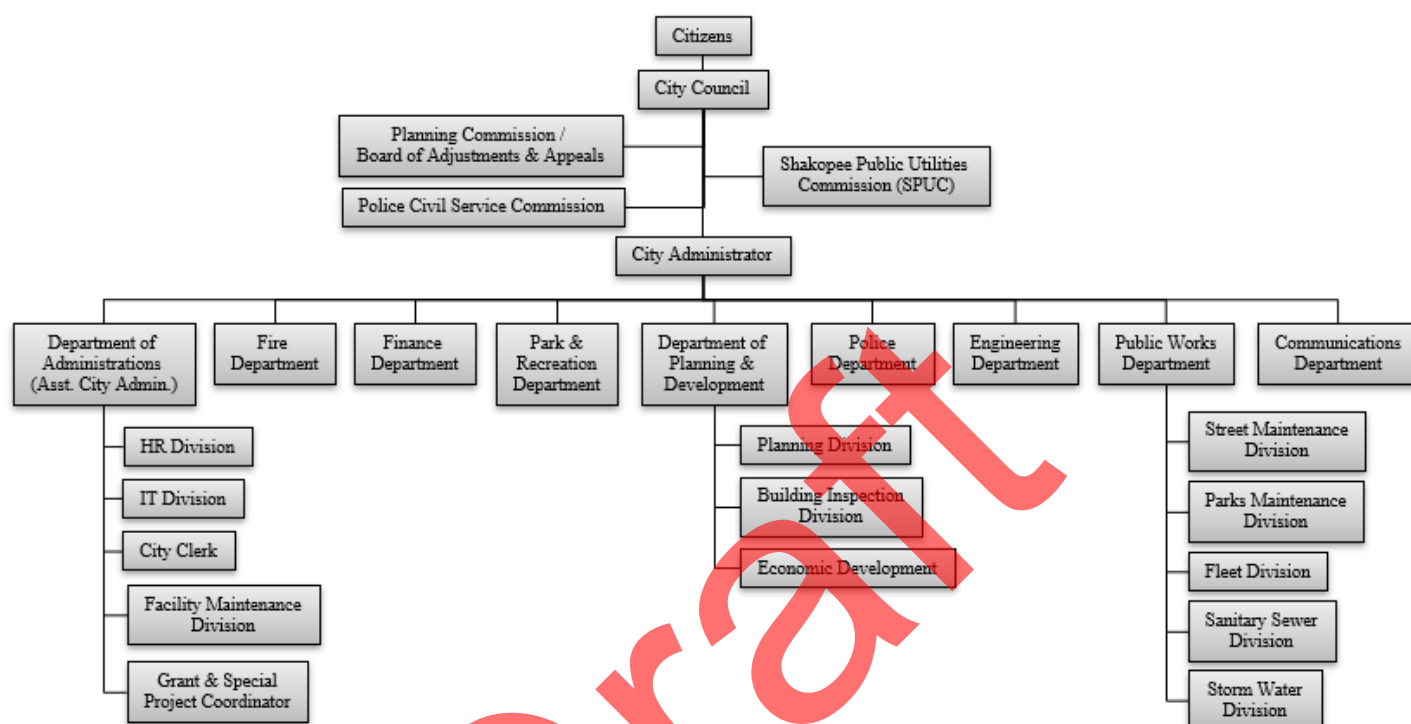
Miscellaneous – interest income

General Fund Revenue



Organization Highlights

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.



Organization Highlights

FULL-TIME EMPLOYEES

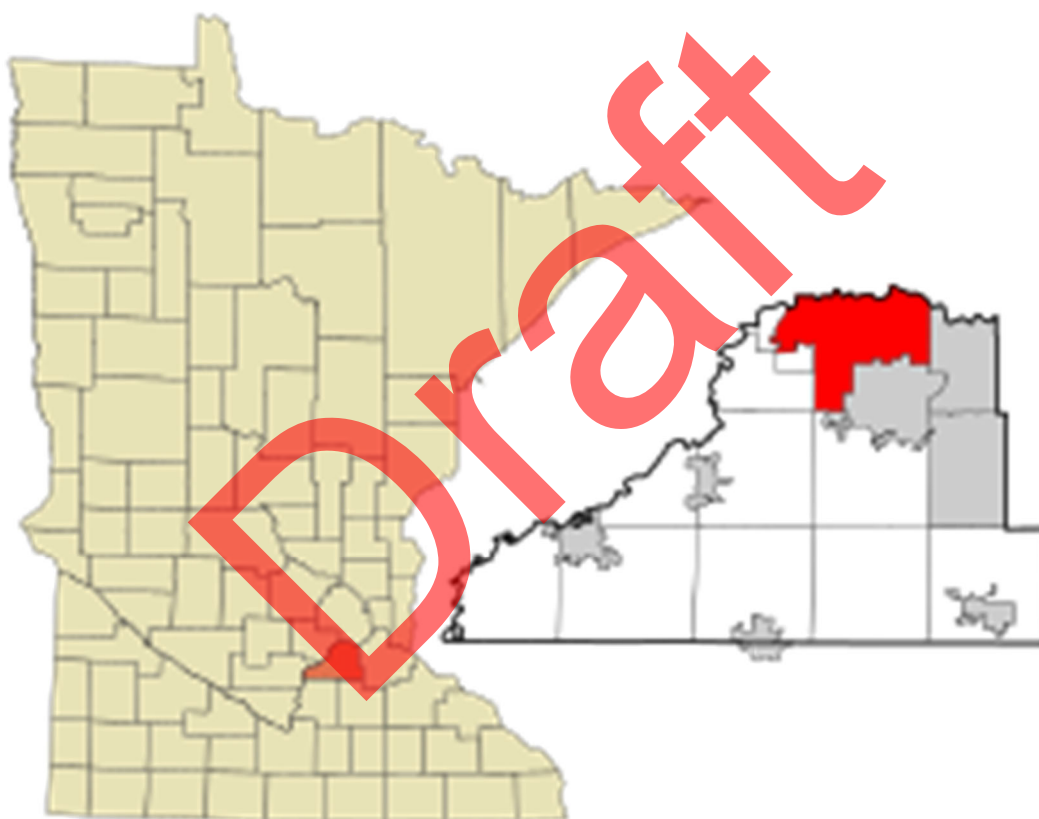
The city counts full-time equivalent (FTE) employees because it shows both full-time and part-time employees based on the numbers of hours worked per week. The city budgeted for an increase of City FTEs from 171 in 2023 to 174 in 2024. This increase reflects the addition of 2 patrol officers and a human resource specialist.

Department/Fund	Number of Full-Time Equivalent Employees				
	2020	2021	2022	2023	2024
Administration	14	14	14	14	15
City Clerk	3	3.5	3.5	3.5	3.5
Finance	4	4	4	4	4
Planning & Development	4.4	4.4	4.4	4.4	4.4
Facilities	2	2	2	2	2
Police Department					
Sworn Officers	50	50	50	50	52
Civilian Employees	12	12.5	12.5	12.5	12.5
Fire Department					
Full-time Employees	8	8	8	11	11
Paid on Call Firefighters	43	46	46	46	46
Building Inspections	7.1	8.1	8.1	9.1	9.1
Engineering	9	10	10	10	10
Street Maintenance	9	9	9	8	8
Fleet	3	3	3	3	3
Park Maintenance	11	11.2	11.2	12.2	12.2
Natural Resources	0.2	0	0	0	0
Recreation	16	18	18	18	18
Economic Development Authority	1.5	1.5	1.5	1.5	1.5
Sewer Fund	3.5	3.5	3.5	3.5	3.5
Surface Water Fund	3.3	3.3	3.3	3.3	3.3
Total	204	212	212	216	219

Community Profile

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. State statute allows the City to extend its corporate limits by annexation, which occurs periodically.

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.



Community Profile

Market Value of Property: Last 10 Fiscal Years

Shakopee is a growing city with substantial growth the past few years. Since 2015, spurred by growth the city has seen a taxable market value increase by about \$3.5 billion (80.6%).

Fiscal Year	Market Value (In millions)	
	Estimated	Taxable
2015	\$ 3,844	\$ 3,630
2016	\$ 4,054	\$ 3,843
2017	\$ 4,251	\$ 4,034
2018	\$ 4,558	\$ 4,343
2019	\$ 4,824	\$ 4,614
2020	\$ 5,279	\$ 5,064
2021	\$ 5,750	\$ 5,540
2022	\$ 6,214	\$ 6,045
2023	\$ 7,369	\$ 7,216
2024	\$ 7,964	\$ 7,790



Source: Property in the City is assessed annually. The assessed value is equal to market value, although taxable value may be different, as shown. Information is provided to the city from the Scott County Assessor's Office.

Community Profile

The City of Shakopee has a diverse tax base and employment opportunities. There are several larger taxpayers and employers in the City that are important, but none are dominant. Shakopee is not overly reliant on one business or industry which has allowed us to weather fluctuations in the economy.

Top 10 Taxpayers

Taxpayer	2023		
	2022/23 Tax Cap. Value	Rank	% of Total Tax Cap. Value
MCP Shakopee LLC	\$ 1,699,250	1	1.84%
Prologis/ Duke Realty LP	1,202,564	2	1.30%
Doran Canterbury I, LLC	1,069,246	3	1.16%
Rahr Malting Co.	918,572	4	1.00%
GEP X Addison LLC	783,914	5	0.85%
J & J Minneapolis LLC	760,758	6	0.82%
Xcel Energy	753,014	7	0.82%
Rosemount Inc	750,306	8	0.81%
Shakkin LLC	729,250	9	0.79%
Seagate Technology LLC	642,240	10	0.70%
	<u>\$ 9,309,114</u>		<u>10.09%</u>

Source: Scott County

Top 10 Employers

Taxpayer	2022		
	Employees	Rank	Total City Employment
Amazon	2,500	1	10.52%
Valley Fair	1,600 (a)	2	6.73%
School District No. 720	1,228	3	5.17%
Emerson	1,192 (b)	4	5.01%
Canterbury Park	930 (a)	5	3.91%
St. Francis RMC	840	6	3.53%
Datacard	800 (b)	7	3.37%
Scott County	751 (b)	8	3.16%
Imagine Print Solutions	600	9	2.52%
City of Shakopee	325 (b)	10	1.37%
	<u>10,766</u>		<u>45.29%</u>

Source: D&B Hoovers, <https://app.dnbhoovers.com/>, and a December 2021 best efforts contact of individual employers. This is not a comprehensive list. Some employers do not respond to inquiries.

2024 Annual Budget GOVERNMENT WIDE FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
REVENUES:					
TAXES	\$22,569,800	\$929,000	\$2,310,500	\$1,600,000	\$27,409,300
SPECIAL ASSESSMENTS	14,000	0	173,100	683,622	870,722
LICENSES AND PERMITS	3,491,450	0	0	2,050,000	5,541,450
INTERGOVERNMENTAL	1,679,000	0	0	3,009,700	4,688,700
CHARGES FOR SERVICES	8,113,350	341,000	0	0	8,454,350
FINES AND FORFEITURES	200	0	0	0	200
MISCELLANEOUS	379,200	407,000	0	1,121,700	1,907,900
TOTAL REVENUES	36,247,000	1,677,000	2,483,600	8,465,022	48,872,622
EXPENDITURES:					
GENERAL GOVERNMENT	(6,226,450)	(457,000)	0	0	(6,683,450)
PUBLIC SAFETY	(17,019,800)	0	0	0	(17,019,800)
PUBLIC WORKS	(8,260,450)	0	0	(20,163,000)	(28,423,450)
PARK AND RECREATION	(5,208,560)	0	0	0	(5,208,560)
ECONOMIC DEVELOPMENT	0	(1,011,450)	0	0	(1,011,450)
UNALLOCATED	(343,100)	0	0	0	(343,100)
DEBT SERVICE	0	0	(3,830,900)	0	(3,830,900)
TOTAL EXPENDITURES	(37,058,360)	(1,468,450)	(3,830,900)	(20,163,000)	(62,520,710)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(811,360)	208,550	(1,347,300)	(11,697,978)	(13,648,088)
OTHER FINANCING:					
TRANSFERS IN	611,360	0	1,298,600	1,825,192	3,735,152
BOND PROCEEDS	0	0	0	0	0
TRANSFERS OUT	0	0	0	(82,000)	(82,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(\$200,000)	\$208,550	(\$48,700)	(\$9,954,786)	(\$9,994,936)
PROPERTY TAX LEVY REQUIRED TO SUPPORT THIS BUDGET	\$22,462,500	\$500,000	\$2,310,500	\$700,000	\$25,973,000

2024 Annual Budget PROPRIETARY FUNDS

	SEWER FUND	SURFACE WATER FUND	REFUSE FUND	ENTERPRISE FUND TOTAL	INTERNAL SERVICE FUND TOTAL	PROPRIETARY FUND TOTAL
REVENUES:						
OPERATING REVENUES	\$4,501,300	\$1,597,000	\$90,000	\$6,188,300	\$7,533,080	\$13,721,380
EXPENSES:						
OPERATING EXPENSES	3,458,980	1,151,800	0	4,610,780	2,250,880	6,861,660
DEPRECIATION	976,400	1,143,000	0	2,119,400	0	2,119,400
OPERATING INCOME (LOSS)	65,920	(697,800)	90,000	(541,880)	5,282,200	4,740,320
NON-OPERATING INCOME	111,500	336,000	0	447,500	345,552	793,052
NON-OPERATING EXPENSES	(1,240,000)	(1,275,500)	(1,000)	(2,516,500)	(5,160,700)	(7,677,200)
NET INCOME (LOSS) BEFORE TRANSFERS	(1,062,580)	(1,637,300)	89,000	(2,610,880)	467,052	(2,143,828)
CAPITAL CONTRIBUTION	0	3,000	0	3,000	0	3,000
TRANSFERS IN	0	0	0	0	0	0
TRANSFERS OUT	(262,000)	(225,000)	0	(487,000)	(40,000)	(527,000)
NET INCOME (LOSS)	(1,324,580)	(1,859,300)	89,000	(3,094,880)	427,052	(2,667,828)

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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

SUMMARY

	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
TAXES	18,481,045.21	19,649,595.58	20,938,500.00	22,569,800.00
SPECIAL ASSESSMENTS	7,393.60	76,312.19	2,000.00	14,000.00
LICENSES AND PERMITS	4,640,345.19	6,088,411.99	3,432,700.00	3,491,450.00
INTERGOVERNMENTAL	8,674,772.48	5,384,242.38	4,666,000.00	4,979,000.00
CHARGES FOR SERVICES	4,990,850.42	4,129,796.08	4,593,400.00	4,813,350.00
FINES AND FORFEITURES	2,483.92	9,271.31	1,700.00	200.00
MISCELLANEOUS	27,431.07	(538,070.87)	333,400.00	379,200.00
TOTAL REVENUES	36,824,321.89	34,799,558.66	33,967,700.00	36,247,000.00
GENERAL GOVERNMENT	(5,008,070.06)	(5,157,127.79)	(5,422,400.00)	(6,226,450.00)
PUBLIC SAFETY	(14,323,609.45)	(15,255,048.92)	(15,995,900.00)	(17,019,800.00)
PUBLIC WORKS	(6,926,789.07)	(7,473,400.08)	(7,934,600.00)	(8,260,450.00)
RECREATION	(4,184,907.28)	(4,828,598.28)	(4,886,600.00)	(5,208,560.00)
UNALLOCATED	(40,426.74)	(7,279.98)	(128,200.00)	(343,100.00)
DEBT SERVICE	(5,535.00)	(44,095.00)	0.00	0.00
CAPITAL OUTLAY	(73,415.15)	(37,911.06)	(126,000.00)	0.00
TOTAL EXPENDITURES	(30,562,752.75)	(32,803,461.11)	(34,493,700.00)	(37,058,360.00)
TRANSFERS IN	605,400.00	400,000.00	400,000.00	611,360.00
PROCEEDS FROM SALE OF ASSETS	0.00	0.00	0.00	0.00
BOND PROCEEDS	0.00	57,208.38	0.00	0.00
TRANSFERS OUT	(5,222,862.00)	(226,000.00)	0.00	0.00
TOTAL OTHER FINANCING	(4,617,462.00)	231,208.38	400,000.00	611,360.00
COMMITTED FUNDS - BUILDING INSPECTIONS	0.00	0.00	126,000.00	0.00
ASSIGNED FUND BALANCE- SAND VENTURE	0.00	0.00	0.00	200,000.00
NET	1,644,107.14	2,227,305.93	0.00	0.00

GENERAL FUND DETAIL

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
01000 - GENERAL FUND				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(16,078,389.95)	(17,218,240.97)	(18,397,500.00)	(20,182,500.00)
4012 - DELINQUENT PROPERTY TAX	0.00	0.00	80,000.00	195,700.00
4013 - MARKET VALUE CREDIT	(1,772.99)	(2,144.52)	0.00	0.00
4015 - FISCAL DISPARITIES	(2,172,961.94)	(2,123,107.89)	(2,457,500.00)	(2,280,000.00)
4020 - MOBIL HOME TAX	(223.11)	(329.97)	0.00	0.00
4025 - PAYMENT IN LIEU OF TAXES	(39,989.06)	(43,229.09)	(37,500.00)	(39,000.00)
4031 - EXCESS TAX INCREMENT	0.00	(84,441.95)	0.00	0.00
4032 - TAX ABATEMENT	211,363.00	234,920.00	265,000.00	126,000.00
4035 - TAX PENALTY AND INTEREST	(7,667.67)	(4,273.43)	(5,000.00)	(5,000.00)
4040 - OTHER TAXES	(5,105.63)	(4,690.15)	0.00	0.00
4202 - CABLE FRANCHISE	(386,297.86)	(375,813.81)	(372,000.00)	(372,000.00)
4203 - TRACK FRANCHISE	0.00	(28,243.80)	(14,000.00)	(13,000.00)
TAXES	(18,481,045.21)	(19,649,595.58)	(20,938,500.00)	(22,569,800.00)
4110 - SPECIAL ASSESSMENT PRINCIPAL	14,345.27	(28,299.08)	0.00	(12,000.00)
4111 - SPECIAL ASSESSMENT INTEREST	(2,018.01)	(2,046.87)	(2,000.00)	(2,000.00)
4112 - SPECIAL ASSESSMENT PENALTY & INTEREST	(584.61)	(283.50)	0.00	0.00
4120 - SPECIAL ASSESSMENT PREPAYMENTS	(19,136.25)	(45,682.74)	0.00	0.00
SPECIAL ASSESSMENT	(7,393.60)	(76,312.19)	(2,000.00)	(14,000.00)
4210 - RENTAL HOUSING LICENSE	0.00	0.00	(125,000.00)	(125,000.00)
4220 - LIQUOR LICENSE	(170,547.85)	(187,055.00)	(180,000.00)	(182,000.00)
4230 - BEER LICENSE	(1,312.00)	(2,136.00)	(2,600.00)	(2,200.00)
4240 - TOBACCO LICENSE	(6,200.00)	(7,000.00)	(6,600.00)	(7,000.00)
4242 - ANIMAL LICENSES	(19,270.00)	(16,195.00)	(15,000.00)	(15,000.00)
4243 - MISC LICENSE	(28,982.97)	(15,258.00)	(13,500.00)	(12,750.00)
4251 - BUILDING PERMITS-NON-RESIDENTI	(1,163,860.92)	(1,323,579.48)	(875,000.00)	(875,000.00)
4252 - BUILDING PERMITS-NEW RESIDENTI	(647,099.43)	(928,699.80)	(250,000.00)	(320,000.00)
4255 - RE-ROOF PERMIT	(106,812.89)	(770,962.90)	(70,000.00)	(25,000.00)
4256 - WINDOWS-DOORS-RESIDING	(18,912.84)	0.00	(25,000.00)	(600,000.00)
4259 - PLAN REVIEW FEE-NON-RESIDENTIA	(735,591.35)	(815,278.68)	(662,000.00)	(102,000.00)
4260 - PLAN REVIEW FEE-NEW RESIDENTIA	(298,720.74)	(336,804.05)	(150,000.00)	(175,000.00)
4261 - PLUMBING PERMITS	(184,618.05)	(289,819.70)	(175,000.00)	(175,000.00)
4265 - MECHANICAL PERMITS	(368,552.58)	(281,527.67)	(200,000.00)	(200,000.00)
4267 - ELECTRICAL PERMITS	(241,259.06)	(296,920.03)	(150,000.00)	(200,000.00)
4272 - SEWER & WATER PERMITS	(57,764.15)	(101,241.22)	(40,000.00)	0.00
4274 - FIRE INSPECTION PERMITS	(61,996.55)	(43,584.65)	(45,000.00)	(47,500.00)
4275 - RENTAL HOUSING INSPECTIONS	0.00	0.00	(25,000.00)	(25,000.00)
4280 - ROW PERMITS	(112,728.00)	(111,953.75)	(120,000.00)	(100,000.00)
4299 - ELECTRONIC RECOVERY FEE	(416,115.81)	(560,396.06)	(303,000.00)	(303,000.00)
LICENSES AND PERMITS	(4,640,345.19)	(6,088,411.99)	(3,432,700.00)	(3,491,450.00)
4410 - FEDERAL GRANTS	(4,588,678.20)	(74,211.96)	(16,000.00)	(16,000.00)
4450 - STATE GRANTS & AIDS	(236,754.51)	(360,829.81)	(95,000.00)	(194,000.00)
4460 - STATE AID - MAINT	(485,302.00)	(574,692.00)	(575,000.00)	(572,000.00)
4462 - STATE AID - FIRE	(306,081.90)	(348,309.81)	(300,000.00)	(345,000.00)
4465 - STATE AID - POLICE	(438,945.18)	(484,962.28)	(480,000.00)	(480,000.00)
4467 - POLICE TRAINING REIMBURSEMENT	(49,457.73)	(48,711.22)	(50,000.00)	(50,000.00)

GENERAL FUND DETAIL

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
4482 - COUNTY GRANTS/AIDS	(34,445.84)	(21,885.78)	0.00	(22,000.00)
4490 - OTHER GRANTS/AIDS	(13,350.00)	0.00	0.00	0.00
4705 - SPUC REVENUE CONTRIBUTION	(2,521,757.12)	(3,470,639.52)	(3,150,000.00)	(3,300,000.00)
INTERGOVERNMENTAL	(8,674,772.48)	(5,384,242.38)	(4,666,000.00)	(4,979,000.00)
4511 - ADMINISTRATIVE CHARGES	(72,861.23)	(42,357.52)	(35,800.00)	(35,800.00)
4513 - SALE OF DOCUMENTS	(542.00)	(436.00)	(500.00)	(500.00)
4527 - RECORDING FEE	0.00	(40.00)	0.00	0.00
4572 - SIGNS	(29,615.00)	(14,902.00)	(10,000.00)	(13,000.00)
4577 - AUAR	0.00	0.00	(50,000.00)	(45,000.00)
4587 - PLANNING/ZONING APPLICATIONS	(70,820.00)	(98,550.00)	(50,000.00)	(50,000.00)
4620 - ENGINEER FEE - PRIVATE	(938,805.82)	(360,125.31)	(450,000.00)	(450,000.00)
4621 - ENGINEER FEE - PUBLIC	(359,388.16)	(144,634.29)	(425,000.00)	(425,000.00)
4622 - PARK FEE - PUBLIC	(38,114.28)	(2,806.89)	(15,000.00)	(15,000.00)
4630 - GRADE FEE	(251,097.63)	(116,343.20)	(125,000.00)	(170,000.00)
4642 - POLICE SERVICES	(435,670.48)	(487,613.41)	(509,300.00)	(516,500.00)
4643 - VALLEY FAIR	(45,073.45)	(48,526.56)	(40,000.00)	(40,000.00)
4646 - FALSE ALARMS	(12,910.00)	(11,460.00)	(4,000.00)	(11,500.00)
4647 - TRIBAL CONTRIBUTION	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
4660 - FIRE SERVICES	(215,360.00)	(223,732.00)	(227,000.00)	(264,500.00)
4680 - MISC PUBLIC WORKS	(2,065.00)	0.00	0.00	0.00
4681 - CAR/TRUCK WASHES	(10,785.00)	(9,505.00)	(12,200.00)	(11,700.00)
4751 - REFUSE CHARGES	(26,352.97)	(23,574.09)	(25,000.00)	(24,000.00)
4761 - MEMBERSHIP - DEFERRED REVENUE	(22,105.00)	6,318.00	0.00	0.00
4762 - MEMBERSHIPS	(590,430.81)	(627,083.46)	(630,000.00)	(629,000.00)
4766 - GENERAL ADMISSIONS	(320,035.52)	(403,518.74)	(370,000.00)	(472,000.00)
4768 - SKATE SCHOOL ADMISSION	(65,947.00)	(70,373.56)	(70,000.00)	(70,000.00)
4770 - LESSONS	(82,272.00)	(87,973.38)	(118,000.00)	(103,000.00)
4774 - ICE RENTAL - PRIME TAXABLE	(236,196.41)	(260,124.41)	(240,000.00)	(290,000.00)
4775 - ICE RENTAL - PRIME EXEMPT	(511,523.75)	(398,473.75)	(500,000.00)	(475,000.00)
4780 - YOUTH ACTIVITIES	(116,797.50)	(128,000.37)	(140,000.00)	(167,000.00)
4781 - YOUTH SPORTS ASSOCIATIONS	(52,685.00)	0.00	0.00	0.00
4794 - ADULT SPORTS	(17,360.25)	(26,980.00)	(19,000.00)	(20,000.00)
4795 - ADULT ACTIVITIES	(40,684.00)	(47,764.00)	(50,000.00)	(50,000.00)
4796 - ROOM RENTALS	(57,840.53)	(159,924.09)	(114,000.00)	(128,000.00)
4797 - ROOM RENTAL- NONTAXABLE/EXEMPT	(38,218.06)	(7,584.48)	(55,000.00)	(12,500.00)
4798 - PARK FACILITY RENTAL	(10,252.81)	(4,620.49)	(1,000.00)	(33,000.00)
4799 - PARK FIELD RENTALS	(545.00)	(1,731.50)	(100.00)	(500.00)
4800 - SKATE SHARPENING	(11,721.41)	(7,622.08)	(12,000.00)	(9,000.00)
4801 - DAMAGE DEPOSIT	(6,560.00)	(3,279.50)	(4,000.00)	(6,000.00)
4808 - PARK FAC. RENT - NONTAX/EXEMPT	(40,855.00)	(26,336.65)	(42,800.00)	(35,000.00)
4810 - CONCESSION STANDS	(63,832.95)	(56,499.77)	(42,000.00)	(13,500.00)
4811 - FIRE BOXES- TAX EXEMPT ENTITY	0.00	(252.00)	0.00	(500.00)
4812 - VENDING CONCESSION COMMISSION	(6,008.92)	(17,595.81)	(9,200.00)	(13,150.00)
4816 - NON-RESIDENT FEE/TOWNSHIP PYMT	0.00	(2,220.00)	(2,200.00)	(2,200.00)
4817 - ARENA ADVERTISING	(37,600.16)	(60,787.01)	(45,000.00)	(60,000.00)
4818 - OTHER RECREATION FEES	(1,917.32)	(2,762.76)	(300.00)	(1,500.00)
CHARGES FOR SERVICES	(4,990,850.42)	(4,129,796.08)	(4,593,400.00)	(4,813,350.00)
4821 - FINES & FORFEITS	(2,483.92)	(9,271.31)	(1,700.00)	(200.00)

GENERAL FUND DETAIL

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
4822 - FINES & FORFEITURES - TO COUNTY	0.00	0.00	0.00	0.00
FINES & FORFEITS	(2,483.92)	(9,271.31)	(1,700.00)	(200.00)
4833 - INTEREST	(232,308.92)	(253,301.07)	(290,000.00)	(325,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	323,519.94	1,030,217.02	0.00	0.00
4843 - COMMISSIONS	0.00	(600.00)	(200.00)	0.00
4845 - CONTRIBUTIONS/DONATIONS	(26,950.15)	(28,942.30)	(20,000.00)	(25,000.00)
4530 - ANTENNA RENTAL	(10,896.75)	(350.00)	(10,700.00)	(10,700.00)
4850 - MISCELLANEOUS	(80,795.19)	(207,968.09)	(12,500.00)	(18,500.00)
4855 - SALE OF ASSETS	0.00	(984.69)	0.00	0.00
MISCELLANEOUS	(27,431.07)	538,070.87	(333,400.00)	(379,200.00)
REVENUES	(36,824,321.89)	(34,799,558.66)	(33,967,700.00)	(36,247,000.00)
EXPENDITURES:				
6002 - WAGES	13,093,695.13	13,731,070.62	14,931,800.00	15,669,100.00
6005 - OVERTIME-FT	452,046.54	497,126.13	483,200.00	502,600.00
6010 - PREMIUM PAY	5,118.46	5,201.49	17,000.00	12,000.00
6015 - WAGES - PART TIME/TEMP	1,568,956.37	1,649,540.87	1,898,200.00	1,934,600.00
6017 - OVERTIME-PART TIME/TEMP	23,216.48	24,264.98	15,800.00	29,300.00
WAGES	15,143,032.98	15,907,204.09	17,346,000.00	18,147,600.00
6122 - PERA	1,633,466.93	1,704,333.24	1,841,000.00	1,954,000.00
6124 - FICA	701,886.41	738,348.99	869,100.00	912,300.00
6135 - HEALTH	1,692,034.19	1,813,895.60	1,940,300.00	2,350,400.00
6139 - POST EMPLOYMENT HEALTH PLAN	65,141.01	82,619.29	88,200.00	92,000.00
6140 - LIFE/LTD	34,927.30	37,043.35	41,700.00	43,900.00
6145 - DENTAL	69,665.27	71,945.07	88,200.00	92,000.00
6160 - UNEMPLOYMENT	19,374.36	2,417.19	0.00	0.00
6170 - WORKERS COMPENSATION	609,191.20	775,762.13	978,500.00	953,400.00
6180 - COMPENSATED ABSENCES	242,805.60	206,755.91	275,800.00	291,700.00
6186 - PENSION EXPENSE	84,436.00	270,342.00	90,000.00	90,000.00
BENEFITS	5,152,928.27	5,703,462.77	6,212,800.00	6,779,700.00
WAGES & BENEFITS	20,295,961.25	21,610,666.86	23,558,800.00	24,927,300.00
6202 - SUPPLIES	553,287.33	510,859.61	571,750.00	604,600.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	12,230.00	12,724.44	0.00	0.00
6212 - UNIFORMS/CLOTHING	121,288.57	120,254.56	103,000.00	108,500.00
6213 - MEETINGS	7,016.13	12,197.23	8,400.00	12,250.00
6215 - MATERIALS	164,197.87	210,057.65	235,000.00	238,000.00
6222 - FUEL	215,166.33	306,932.48	267,100.00	289,100.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	251,828.63	306,153.09	296,550.00	286,500.00
6250 - MERCHANDISE FOR RESALE	28,946.43	31,203.37	29,000.00	2,000.00
6280 - PURCHASE OF EVIDENCE	0.00	62.16	0.00	0.00
6310 - ATTORNEY	61,279.71	100,657.63	144,700.00	188,300.00
6312 - ENGINEERING/DESIGN CONSULTANTS	10,870.47	40,259.44	30,000.00	30,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	302,773.17	352,088.18	258,100.00	308,400.00
6322 - PAVEMENT PRESERVATION	574,917.40	575,470.01	604,000.00	609,000.00
6326 - CLEANING SERVICES	131,947.48	154,358.49	134,600.00	147,800.00
6327 - PROFESSIONAL SERVICES	1,222,653.38	1,070,038.90	977,830.00	1,032,100.00
6332 - POSTAGE	27,372.50	26,972.76	27,700.00	29,000.00

GENERAL FUND DETAIL

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6334 - TELEPHONE	90,455.43	92,282.17	91,950.00	91,300.00
6336 - PRINTING/PUBLISHING	90,196.91	99,556.54	85,200.00	91,300.00
6338 - ADVERTISING	2,061.00	5,223.40	4,400.00	7,200.00
6339 - CABLE/INTERNET	28,276.24	26,760.91	21,570.00	23,110.00
6351 - INSURANCE PREMIUM (IS FUND)	387,900.00	388,000.00	388,000.00	388,000.00
6362 - ELECTRIC	642,348.68	862,516.20	633,400.00	696,700.00
6364 - WATER	73,245.63	66,025.22	55,950.00	57,400.00
6365 - GAS	205,380.88	295,183.03	194,800.00	214,300.00
6366 - SEWER	20,199.72	23,743.37	20,150.00	20,150.00
6367 - REFUSE	3,012.74	85,916.15	8,000.00	14,500.00
6368 - STORM	35,108.52	38,880.25	36,150.00	37,150.00
6410 - SOFTWARE	607,140.46	575,008.52	649,900.00	938,500.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	588,600.00	591,699.96	595,000.00	634,500.00
6420 - EQUIPMENT LEASES	46,016.53	3,030.05	52,800.00	52,900.00
6425 - EQUIPMENT RENT (IS FUND)	1,152,400.08	1,328,800.08	1,364,700.00	1,579,300.00
6430 - BUILDING RENT (IS FUND)	1,045,799.88	1,158,299.88	1,185,500.00	1,353,200.00
6435 - OTHER RENT	23,483.74	17,685.65	17,000.00	19,800.00
6440 - PARK RENT (IS FUND)	593,000.04	606,000.00	635,900.00	659,100.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	172,383.77	212,982.01	234,400.00	234,400.00
6476 - MILEAGE	0.00	0.00	0.00	4,900.00
6480 - DUES	160,070.66	180,766.18	180,100.00	187,500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	8,561.07	7,675.07	10,200.00	10,200.00
6471 - WELLNESS PROGRAM	5,629.86	6,842.70	12,000.00	12,000.00
SUPPLIES AND SERVICES	9,667,047.24	10,503,167.34	10,164,800.00	11,212,960.00
6610 - AWARDS & DAMAGES	15,550.68	0.00	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	19,450.63	0.00	0.00	0.00
6630 - PAYMENT TO FIRE RELIEF	306,081.90	349,309.81	300,000.00	345,000.00
6640 - DESIGNATED MISCELLANEOUS	15,476.11	4,279.98	50,000.00	100,000.00
6645 - SERVICE AWARDS	3,936.82	4,572.83	0.00	5,000.00
6650 - CREDIT CARD FEES	159,525.35	240,585.17	218,600.00	227,100.00
6660 - BANK FEES- NSF FEE	(415.63)	264.50	0.00	0.00
6661 - CASH SHORT	12.25	7,989.56	0.00	0.00
6670 - RECREATION SCHOLARSHIPS	1,176.00	619.00	500.00	1,000.00
6681 - CONTINGENCY	0.00	0.00	75,000.00	240,000.00
MISCELLANEOUS EXPENSE	520,794.11	607,620.85	644,100.00	918,100.00
6720 - ROW	0.00	0.00	0.00	0.00
6740 - EQUIPMENT	73,415.15	37,911.06	126,000.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	73,415.15	37,911.06	126,000.00	0.00
EXPENDITURES	30,562,752.75	32,803,461.11	34,493,700.00	37,058,360.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	(250,000.00)	(400,000.00)	(400,000.00)	0.00
8013 - TRANSFER IN FROM ENTERPR FUNDS	0.00	0.00	0.00	(400,000.00)
8018 - TRANSFER IN FROM SPEC REV FUND	0.00	0.00	0.00	(211,360.00)
8019 - TRANSFER IN FROM CAPITAL FUNDS	(355,400.00)	0.00	0.00	0.00
TRANSFERS IN	(605,400.00)	(400,000.00)	(400,000.00)	(611,360.00)

GENERAL FUND DETAIL

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
8053 - TRANSFER OUT TO GENERAL FUND	680,000.00	226,000.00	0.00	0.00
8056 - TRANSFER OUT TO CAPITAL FUNDS	4,542,862.00	0.00	0.00	0.00
TRANSERS OUT	5,222,862.00	226,000.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00
4962 - CAPITAL LEASE ISSUED	0.00	(26,242.11)	0.00	0.00
4964 - LEASE REVENUE	0.00	(30,966.27)	0.00	0.00
PROCEEDS FROM DEBT/LEASE ISSUED	0.00	(57,208.38)	0.00	0.00
OTHER FINANCING	4,617,462.00	(231,208.38)	(400,000.00)	(611,360.00)
Total 01000 - GENERAL FUND	(1,644,107.14)	(2,227,305.93)	126,000.00	200,000.00

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GENERAL FUND EXPENDITURES BY DIVISION

Division	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
01000 - GENERAL FUND				
11 - MAYOR & COUNCIL	161,694.67	181,814.94	212,300.00	208,000.00
12 - ADMINISTRATION	1,944,004.50	2,223,974.86	2,387,200.00	2,770,200.00
13 - CITY CLERK	382,340.01	466,211.15	487,000.00	567,500.00
15 - FINANCE	963,844.11	1,002,105.77	1,078,400.00	1,255,200.00
17 - PLANNING & DEVELOPMENT	907,436.14	584,790.51	673,700.00	731,900.00
18 - FACILITIES	648,800.60	698,230.56	650,100.00	693,650.00
31 - POLICE DEPARTMENT	9,812,236.32	10,342,129.59	10,920,600.00	11,477,300.00
32 - FIRE	3,177,687.88	3,441,691.57	3,439,800.00	3,731,100.00
33 - BUILDING INSPECTIONS	1,379,000.10	1,501,093.82	1,695,200.00	1,811,400.00
41 - ENGINEERING	1,168,077.80	1,176,956.32	1,435,700.00	1,490,850.00
42 - STREET MAINTENANCE	2,372,174.54	2,715,430.83	2,755,400.00	2,808,200.00
44 - FLEET	458,495.46	498,849.84	551,300.00	558,200.00
46 - PARK MAINTENANCE	2,928,041.27	3,093,563.09	3,192,200.00	3,403,200.00
67 - RECREATION	4,218,492.61	4,869,338.28	4,886,600.00	5,208,560.00
91 - UNALLOCATED	40,426.74	7,279.98	128,200.00	343,100.00
Total 01000 - GENERAL FUND	30,562,752.75	32,803,461.11	34,493,700.00	37,058,360.00

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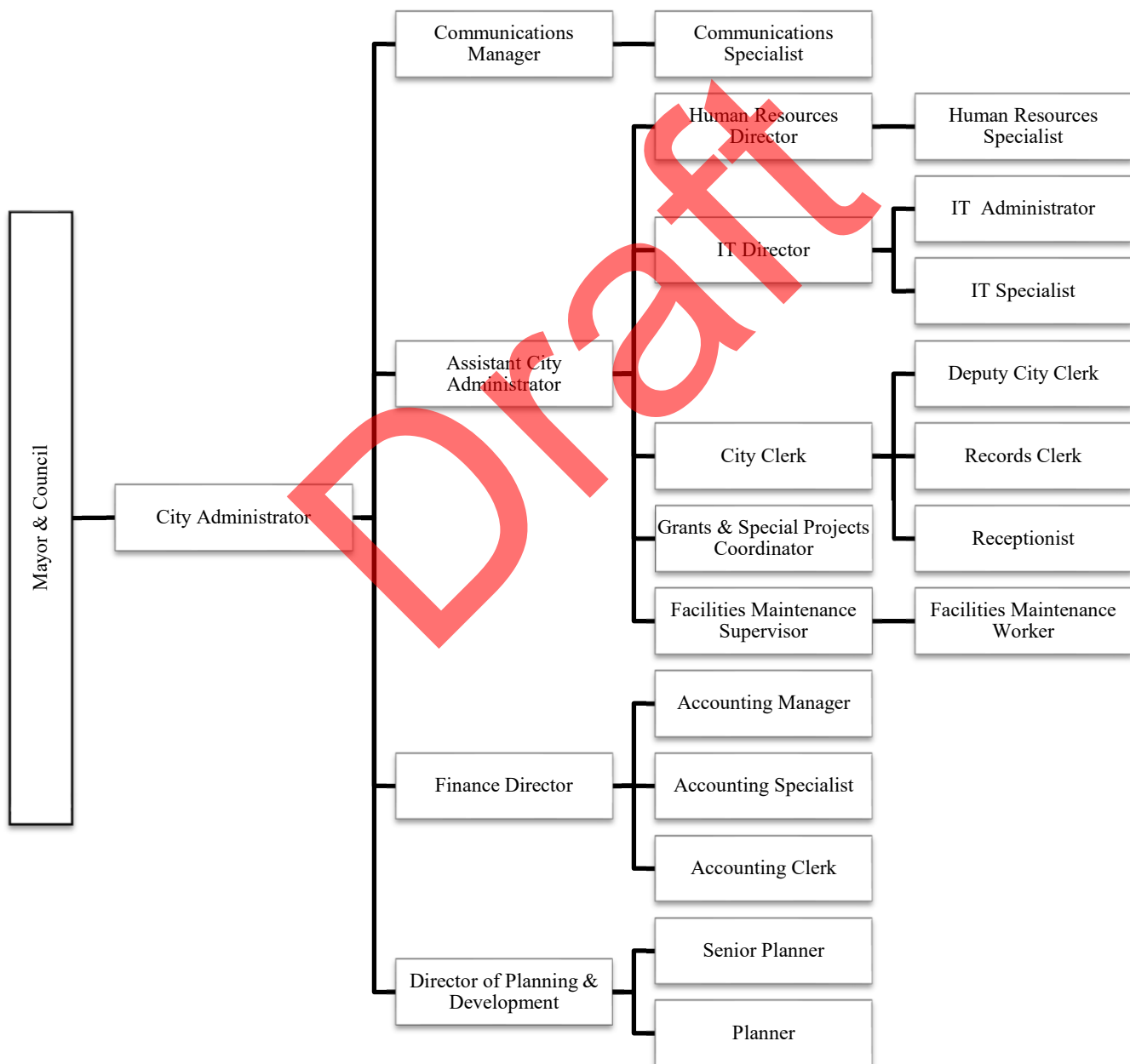
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General Fund: General Government

The General Government division comprises 16.9% of the General Fund Expenditures. General Government includes the following divisions:

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





Division: **Mayor and Council**
Category: General Government

2024 Annual Budget

Description of Services:

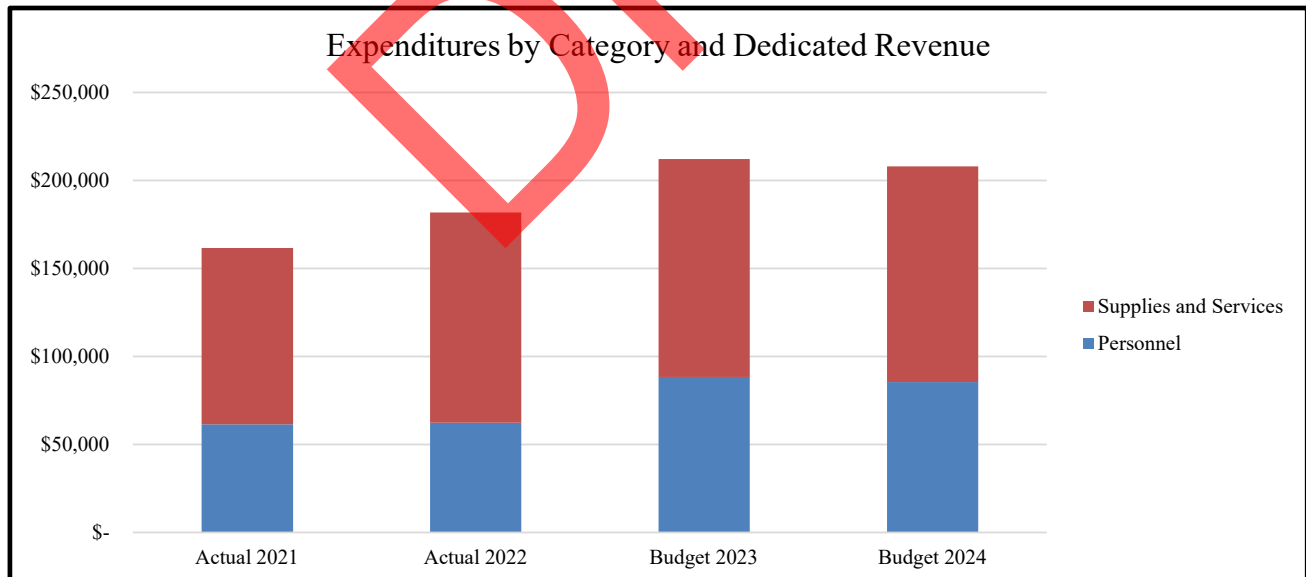
As the elected policy-making body for the City of Shakopee, the Mayor and City Council are here for you, the residents of Shakopee. The Mayor and City Council are regularly asked to make difficult decisions based on information and recommendations provided to them by staff, as well as input from the community. The job is not always easy, but they are public servants who accept the responsibility to do all they can to make Shakopee a great 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 and City Council attend many events throughout the year as ambassadors of the city, and each member has an equal voice and vote on city matters.

Budget:

Expenditures by Category	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 61,520	\$ 62,317	\$ 88,400	\$ 85,400
Supplies and Services	100,174	119,498	123,900	122,600
Totals	\$ 161,694	\$ 181,815	\$ 212,300	\$ 208,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Council Meetings & Work Sessions	26	26	25	25

Budget Impact:

The 2024 Mayor and City Council budget is similar to previous years with only minor changes. The largest portion of this budget area 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 (LMC), 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.

Members:

	2021	2022	2023	2024
Mayor	1	1	1	1
Council	4	4	4	4
Total	5	5	5	5

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Division: 11- MAYOR & COUNCIL

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
11 - MAYOR & COUNCIL				
6002 - WAGES	50,449.89	48,849.89	57,500.00	57,500.00
6015 - WAGES - PART TIME/TEMP	4,106.24	6,614.36	20,200.00	17,500.00
WAGES	54,556.13	55,464.25	77,700.00	75,000.00
6122 - PERA	2,522.67	2,442.67	4,300.00	4,300.00
6124 - FICA	4,196.42	4,194.70	6,000.00	5,800.00
6170 - WORKERS COMPENSATION	245.04	215.10	400.00	300.00
BENEFITS	6,964.13	6,852.47	10,700.00	10,400.00
WAGES & BENEFITS	61,520.26	62,316.72	88,400.00	85,400.00
6202 - SUPPLIES	110.00	106.62	200.00	200.00
6212 - UNIFORMS/CLOTHING	0.00	0.00	0.00	500.00
6213 - MEETINGS	8.97	194.29	200.00	200.00
6310 - ATTORNEY	9,083.90	8,603.75	16,000.00	16,000.00
6327 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
6336 - PRINTING/PUBLISHING	32.50	0.00	100.00	100.00
6351 - INSURANCE PREMIUM (IS FUND)	300.00	300.00	200.00	200.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	4,200.00	3,999.96	3,800.00	2,700.00
6430 - BUILDING RENT (IS FUND)	19,700.04	21,600.00	22,100.00	20,900.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE)	475.00	2,920.60	1,800.00	1,600.00
6476 - MILEAGE	0.00	0.00	0.00	200.00
6480 - DUES	66,264.00	81,773.00	79,500.00	80,000.00
SUPPLIES AND SERVICES	100,174.41	119,498.22	123,900.00	122,600.00
MISCELLANEOUS EXPENSE	0.00	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 11 - MAYOR & COUNCIL	161,694.67	181,814.94	212,300.00	208,000.00



Division: **Administration**
Category: General Government

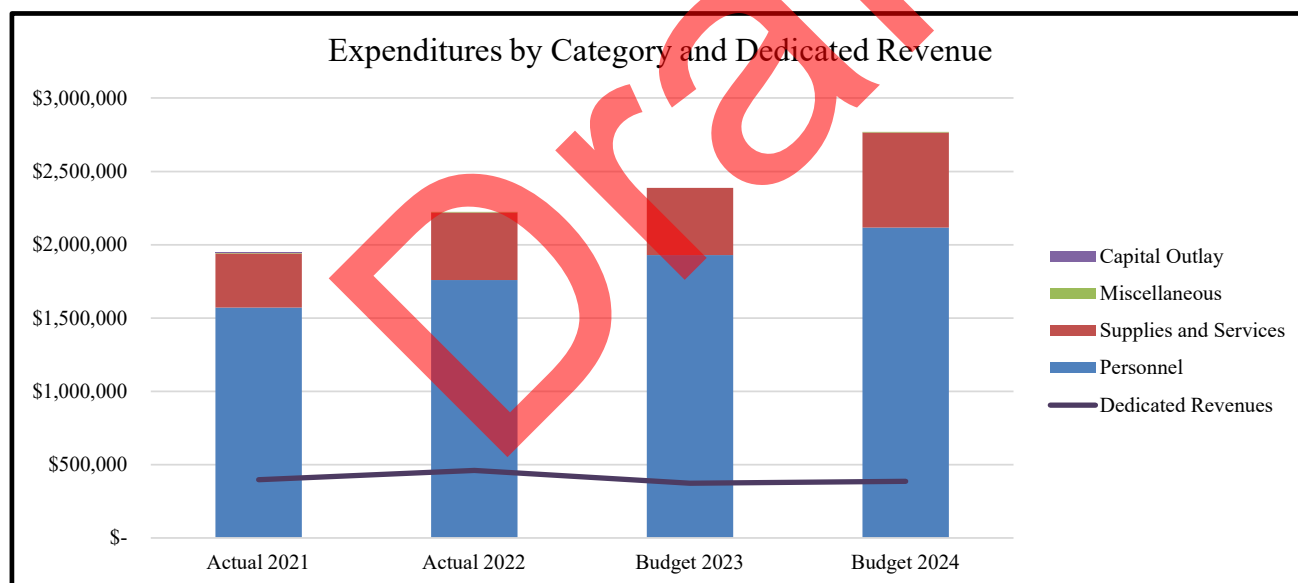
2024 Annual Budget

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; telecommunications functions, including operation of the Government Access Channel; information technology (IT) which takes care of the various individual and organizational devices and infrastructure.

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 1,571,144	\$ 1,760,034	\$ 1,930,400	\$ 2,116,200
Supplies and Services	368,873	459,365	456,800	649,000
Miscellaneous	3,937	4,576	-	5,000
Capital Outlay	50	-	-	-
Totals	\$ 1,944,004	\$ 2,223,975	\$ 2,387,200	\$ 2,770,200
Dedicated Revenues	\$ 397,632	\$ 459,261	\$ 374,000	\$ 386,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
New Hires (Full & Part Time, Election Judges, Seasonal)	93	182	155	150
Computers and Equipment Supported by IT	934	956	974	991
Help Desk Tickets	2,150	2,150	2,689	3,300
Software Apps Supported	125	125	125	125
Website Visits	264,151	240,478	275,000	285,000
Facebook Followers	30,872	35,620	39,000	42,000
Email Subscribers	3,410	4,350	7,000	7,200
Video Productions	14	13	35	50
Total Email Bulletin Recipients	121,862	82,824	102,000	110,000

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.

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 2024 the HR team will be expanded by one member so the team will be able to more effectively serve Shakopee's employee population. The team will also play an integral role during the implementation of the city's new ERP system through LOGIS.

Communications is at the heart of all we do in the City of Shakopee. The team provides tremendous professional experience in the areas of journalism, video production, and graphic design, ensuring the city provides transparent and up-to-date information in all that we do. In 2024, the team plans to continue translation and accessibility upgrades to our various communication tools, ensuring that all community members have access to important information. The team will also be crafting its 2025-2029 strategic plan, which will involve taking city communications to the next level with video production, brand cohesiveness, marketing and DEI initiatives.

While things are constantly changing in information technology (IT), one consistent goal of the team is providing a high level of security while maintaining flexibility and mobility. In recent years 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. Some of the team's priorities in 2024 include supporting the ERP migration, upgrading wireless access points, upgrading the server/SAN, and continuing to train and educate staff on cyber security.

Administration Employees:

	2021	2022	2023	2024
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
Grants & Special Projects Coordinator	1	1	1	1
Human Resources Director	1	1	1	1
Human Resources Specialist	2	2	2	3
Communications Manager	1	1	1	1
Communications Specialist	2	2	2	2
IT Director	1	1	1	1
IT Infrastructure Administrator	1	2	2	2
IT Analyst	1	0	0	0
IT Specialist	2	2	2	2
Total	14	14	14	15

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Division: 12- ADMINISTRATION

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
12 - ADMINISTRATION				
6002 - WAGES	1,225,374.31	1,342,905.69	1,488,900.00	1,542,900.00
6015 - WAGES - PART TIME/TEMP	2,257.00	2,317.02	3,700.00	79,300.00
WAGES	1,227,631.31	1,345,222.71	1,492,600.00	1,622,200.00
6122 - PERA	91,336.95	100,145.48	111,800.00	121,300.00
6124 - FICA	88,257.80	96,853.90	114,100.00	124,100.00
6135 - HEALTH	108,947.92	143,098.46	154,000.00	186,100.00
6139 - POST EMPLOYMENT HEALTH PLAN	5,468.47	7,370.19	7,600.00	8,100.00
6140 - LIFE/LTD	3,063.01	3,475.75	3,900.00	4,300.00
6145 - DENTAL	5,460.00	6,132.00	7,600.00	8,100.00
6170 - WORKERS COMPENSATION	7,676.40	9,778.11	12,000.00	12,800.00
6180 - COMPENSATED ABSENCES	29,635.45	35,208.03	26,800.00	29,200.00
6186 - PENSION EXPENSE	3,667.00	12,749.00	0.00	0.00
BENEFITS	343,513.00	414,810.92	437,800.00	494,000.00
WAGES & BENEFITS	1,571,144.31	1,760,033.63	1,930,400.00	2,116,200.00
6202 - SUPPLIES	3,155.81	7,550.34	3,700.00	4,500.00
6212 - UNIFORMS/CLOTHING	200.00	359.99	0.00	0.00
6213 - MEETINGS	1,261.72	1,804.47	2,200.00	2,200.00
6222 - FUEL	426.02	641.05	1,700.00	700.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	4,018.07	929.79	2,000.00	7,600.00
6310 - ATTORNEY	24,182.50	57,809.88	33,000.00	37,000.00
6327 - PROFESSIONAL SERVICES	38,922.77	103,592.14	74,800.00	72,000.00
6332 - POSTAGE	9,466.21	7,832.70	11,800.00	11,800.00
6334 - TELEPHONE	6,990.98	6,907.99	9,700.00	9,000.00
6336 - PRINTING/PUBLISHING	29,781.84	28,053.17	35,200.00	37,000.00
6338 - ADVERTISING	0.00	50.00	1,200.00	1,200.00
6339 - CABLE/INTERNET	900.40	760.28	0.00	400.00
6351 - INSURANCE PREMIUM (IS FUND)	6,800.00	7,900.00	7,900.00	7,100.00
6367 - REFUSE	0.00	0.00	0.00	12,000.00
6410 - SOFTWARE	100,454.92	85,967.04	93,800.00	255,100.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	55,300.08	49,200.00	52,700.00	63,800.00
6420 - EQUIPMENT LEASES	337.38	121.85	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	0.00	5,700.00	5,300.00	5,500.00
6430 - BUILDING RENT (IS FUND)	55,699.92	56,199.96	57,400.00	58,000.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE)	20,584.60	24,132.12	46,500.00	44,000.00
6476 - MILEAGE	0.00	0.00	0.00	2,000.00
6480 - DUES	4,674.32	7,010.00	5,900.00	5,900.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	86.00	0.00	0.00	200.00
6471 - WELLNESS PROGRAM	5,629.86	6,842.70	12,000.00	12,000.00
SUPPLIES AND SERVICES	368,873.40	459,365.47	456,800.00	649,000.00
6645 - SERVICE AWARDS	3,936.82	4,572.83	0.00	5,000.00
6661 - CASH SHORT	0.00	2.93	0.00	0.00
MISCELLANEOUS EXPENSE	3,936.82	4,575.76	0.00	5,000.00
6740 - EQUIPMENT	49.97	0.00	0.00	0.00
CAPITAL OUTLAY	49.97	0.00	0.00	0.00
Total 12 - ADMINISTRATION	1,944,004.50	2,223,974.86	2,387,200.00	2,770,200.00



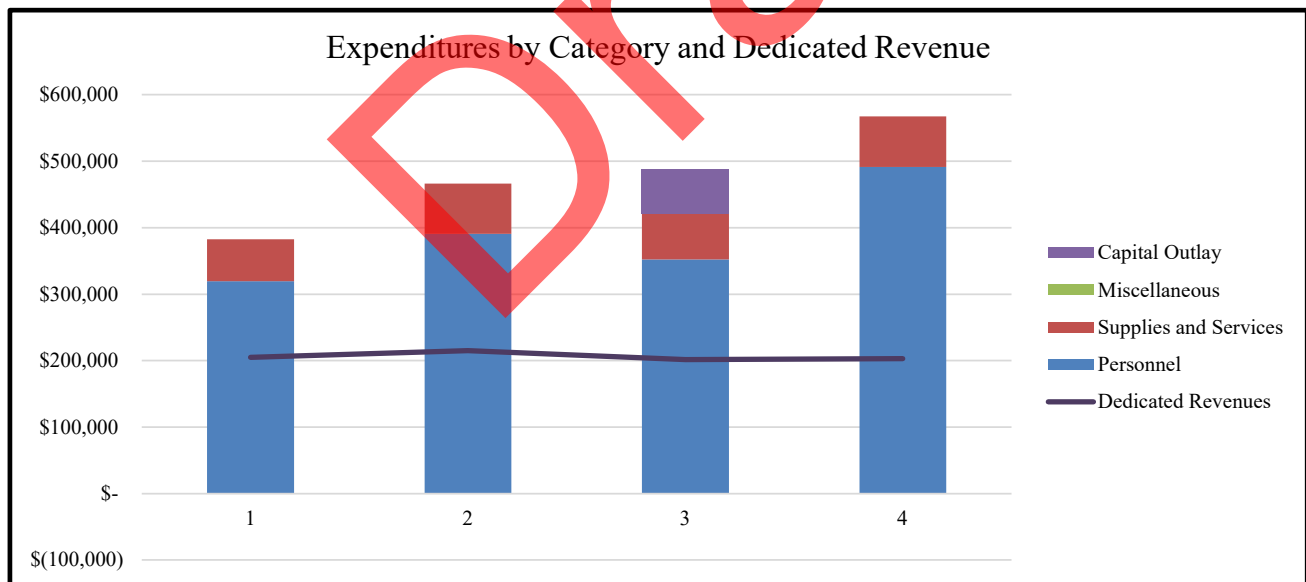
Division: **City Clerk**
Category: General Government

Description of Services:

Among the primary objectives of the city are to provide excellent customer service to you, 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 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 319,372	\$ 390,916	\$ 352,200	\$ 491,300
Supplies and Services	62,998	75,296	68,500	76,200
Miscellaneous	(30)	-	-	-
Capital Outlay	-	-	66,300	-
Totals	\$ 382,340	\$ 466,212	\$ 487,000	\$ 567,500
Dedicated Revenues	\$ 204,793	\$ 215,089	\$ 201,700	\$ 203,200



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of licenses issued	159	280	280	300
Registered Voters	No election	26,427	25,779	26,000
Voter Turnout	No election	16,528	1,592	20,000
Election Judges	No election	116	69	150
Clerk Team Documents Scanned	26,899	3,890	3,000	3,000
Clerk Team Total Pages Scanned	84,569	54,581	35,000	35,000
Other Department Documents Scanned	55,783	94,281	55,000	55,000
Other Department Total Pages Scanned	161,796	186,121	160,000	160,000

Budget Impact:

In 2024 the City Clerk's office expects to focus on improving the agenda management program to bring efficiency and accessibility to public meeting documents. Additionally, this division 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 significant undertaking in 2024 will be the elections. This year the City Clerk's office will coordinate three separate elections – the Presidential Nominating Primary, the State Primary, and the General Election. While voter turnout will vary greatly for each of these processes, staff need to prepare for each one the same. Additionally, the State of Minnesota implemented several legislative changes in hopes of making the voting process more accessible for community members to participate. City Staff are working closely with our County partners to make sure each of the legislative changes (longer hours, additional days, longer direct balloting, etc.) are being properly implemented.

City Clerk Employees:

	2021	2022	2023	2024
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5
Records Clerk	1	1	1	1
Total	3.5	3.5	3.5	3.5

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Division: 13- CITY CLERK

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
13 - CITY CLERK				
6002 - WAGES	220,197.10	249,300.29	240,500.00	260,400.00
6005 - OVERTIME-FT	0.00	3,491.06	0.00	0.00
6015 - WAGES - PART TIME/TEMP	36,077.02	60,996.69	32,500.00	134,000.00
WAGES	256,274.12	313,788.04	273,000.00	394,400.00
6122 - PERA	18,411.46	19,675.99	20,400.00	22,000.00
6124 - FICA	18,508.79	20,147.40	20,900.00	30,200.00
6135 - HEALTH	26,887.94	27,955.19	27,800.00	33,300.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,303.53	1,626.47	1,600.00	1,600.00
6140 - LIFE/LTD	634.62	683.83	700.00	800.00
6145 - DENTAL	1,011.64	1,014.04	1,600.00	1,600.00
6170 - WORKERS COMPENSATION	1,800.00	2,316.20	1,900.00	2,700.00
6180 - COMPENSATED ABSENCES	(5,459.71)	3,708.47	4,300.00	4,700.00
BENEFITS	63,098.27	77,127.59	79,200.00	96,900.00
WAGES & BENEFITS	319,372.39	390,915.63	352,200.00	491,300.00
6202 - SUPPLIES	668.19	4,214.98	600.00	3,300.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	2,295.00	0.00	0.00	0.00
6213 - MEETINGS	0.00	3,102.14	0.00	4,000.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	939.57	300.00	300.00
6310 - ATTORNEY	900.00	834.00	900.00	1,800.00
6327 - PROFESSIONAL SERVICES	1,228.80	1,227.48	1,300.00	1,300.00
6332 - POSTAGE	213.61	422.10	400.00	400.00
6334 - TELEPHONE	56.63	55.67	100.00	100.00
6336 - PRINTING/PUBLISHING	2,448.32	5,537.96	3,300.00	3,300.00
6351 - INSURANCE PREMIUM (IS FUND)	1,300.00	1,700.00	1,700.00	1,500.00
6410 - SOFTWARE	22,301.90	22,487.61	24,000.00	25,700.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	15,300.00	14,300.04	15,800.00	15,300.00
6420 - EQUIPMENT LEASES	51.17	89.58	100.00	100.00
6430 - BUILDING RENT (IS FUND)	13,899.96	15,200.04	15,400.00	14,500.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	2,042.04	4,631.39	4,000.00	3,800.00
6476 - MILEAGE	0.00	0.00	0.00	200.00
6480 - DUES	292.00	552.96	600.00	600.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	62,997.62	75,295.52	68,500.00	76,200.00
6660 - BANK FEES- NSF FEE	(30.00)	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	(30.00)	0.00	0.00	0.00
6740 - EQUIPMENT	0.00	0.00	66,300.00	0.00
CAPITAL OUTLAY	0.00	0.00	66,300.00	0.00
Total 13 - CITY CLERK	382,340.01	466,211.15	487,000.00	567,500.00



Division: **Finance**
Category: General Government

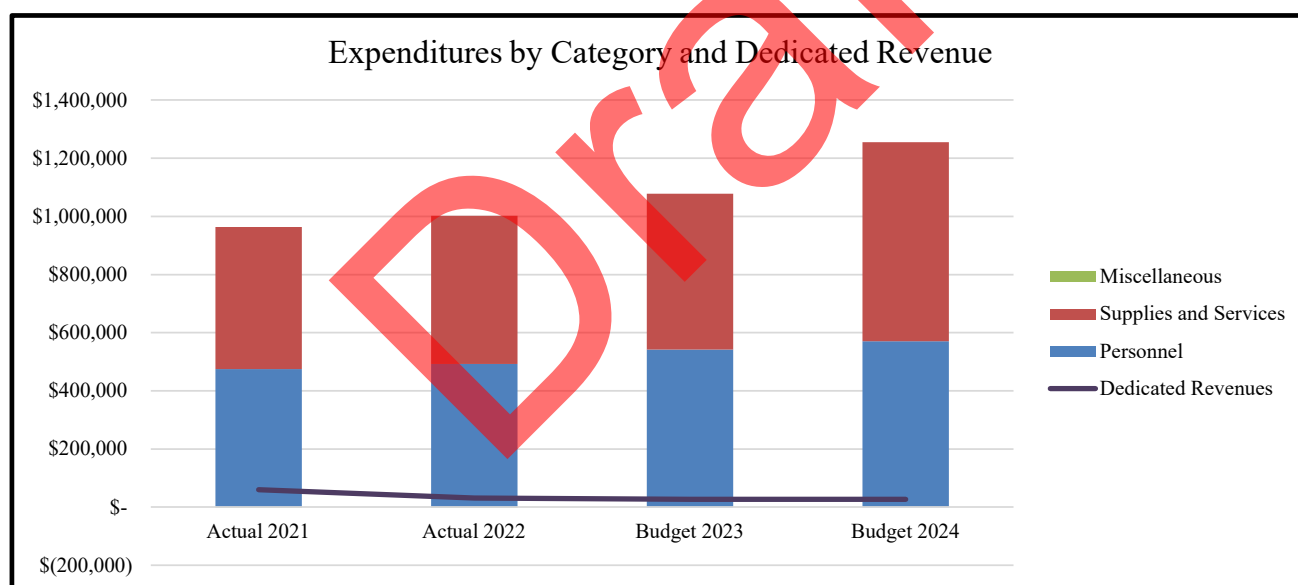
2024 Annual Budget

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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 474,668	\$ 493,010	\$ 541,800	\$ 570,900
Supplies and Services	489,299	509,096	536,600	684,300
Miscellaneous	(123)	(1)	-	-
Totals	\$ 963,844	\$ 1,002,105	\$ 1,078,400	\$ 1,255,200
Dedicated Revenues	\$ 59,874	\$ 31,374	\$ 27,200	\$ 27,200



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Checks Issued	3685	3388	3310	3300
Number of ACHs Issued	974	1547	1530	1500
Amount of Pcards Processed	318,989	405,301	386,600	390,000
Average Days to Process Invoices	13.6	13.9	14.2	14.2
Rate of Return on Pooled Cash/ Investments	1.05%	1.46%	2.15%	2.75%

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:

- 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.
- Modifications to the special assessment process for delinquent bills to streamline the process and increase customer satisfaction.
- Review of state law changes and analyzation of their impacts on operations and finances. The 2023 state legislation introduced a record number of new laws impacting a wide range of city services.

Finance Employees:

	2021	2022	2023	2024
Finance Director	1	1	1	1
Accounting Manager	1	1	1	1
Accounting Specialist	0	0	1	1
Accounting Clerk	1	1	1	1
Administrative Assistant	1	1	0	0
Total	4	4	4	4

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Division: 15- FINANCE

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
15 - FINANCE				
6002 - WAGES	357,948.23	369,891.42	409,200.00	424,800.00
6005 - OVERTIME-FT	0.00	0.00	800.00	800.00
WAGES	357,948.23	369,891.42	410,000.00	425,600.00
6122 - PERA	28,455.54	29,056.56	30,800.00	31,900.00
6124 - FICA	27,170.71	27,750.87	31,400.00	32,600.00
6135 - HEALTH	51,472.92	53,932.32	53,900.00	64,700.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,734.00	2,160.00	2,200.00	2,200.00
6140 - LIFE/LTD	995.88	1,013.88	1,100.00	1,100.00
6145 - DENTAL	2,016.00	2,016.00	2,200.00	2,200.00
6170 - WORKERS COMPENSATION	2,644.53	2,436.18	2,800.00	2,900.00
6180 - COMPENSATED ABSENCES	2,229.79	4,753.07	7,400.00	7,700.00
BENEFITS	116,719.37	123,118.88	131,800.00	145,300.00
WAGES & BENEFITS	474,667.60	493,010.30	541,800.00	570,900.00
6202 - SUPPLIES	1,909.43	888.94	2,100.00	2,100.00
6213 - MEETINGS	0.00	439.20	0.00	0.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
6310 - ATTORNEY	1,125.50	1,137.50	1,100.00	1,100.00
6327 - PROFESSIONAL SERVICES	359,608.46	368,903.30	384,600.00	396,600.00
6332 - POSTAGE	2,385.45	2,678.22	2,800.00	2,800.00
6334 - TELEPHONE	699.14	692.91	900.00	900.00
6336 - PRINTING/PUBLISHING	1,714.40	2,489.53	2,000.00	2,200.00
6351 - INSURANCE PREMIUM (IS FUND)	2,400.00	2,500.00	2,500.00	2,300.00
6410 - SOFTWARE	86,019.77	94,467.65	102,900.00	240,200.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	14,100.00	13,500.00	11,900.00	11,300.00
6420 - EQUIPMENT LEASES	562.78	568.42	0.00	0.00
6430 - BUILDING RENT (IS FUND)	15,900.00	17,300.04	17,700.00	16,600.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	2,187.29	4,543.04	7,100.00	7,000.00
6476 - MILEAGE	0.00	0.00	0.00	500.00
6480 - DUES	687.00	(1,012.52)	700.00	700.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	0.00	0.00	300.00	0.00
SUPPLIES AND SERVICES	489,299.22	509,096.23	536,600.00	684,300.00
6660 - BANK FEES- NSF FEE	(113.88)	0.00	0.00	0.00
6661 - CASH SHORT	(8.83)	(0.76)	0.00	0.00
MISCELLANEOUS EXPENSE	(122.71)	(0.76)	0.00	0.00
DEBT SERVICE	0.00	0.00	0.00	0.00
Total 15 - FINANCE	963,844.11	1,002,105.77	1,078,400.00	1,255,200.00

Division: **Planning & Development**

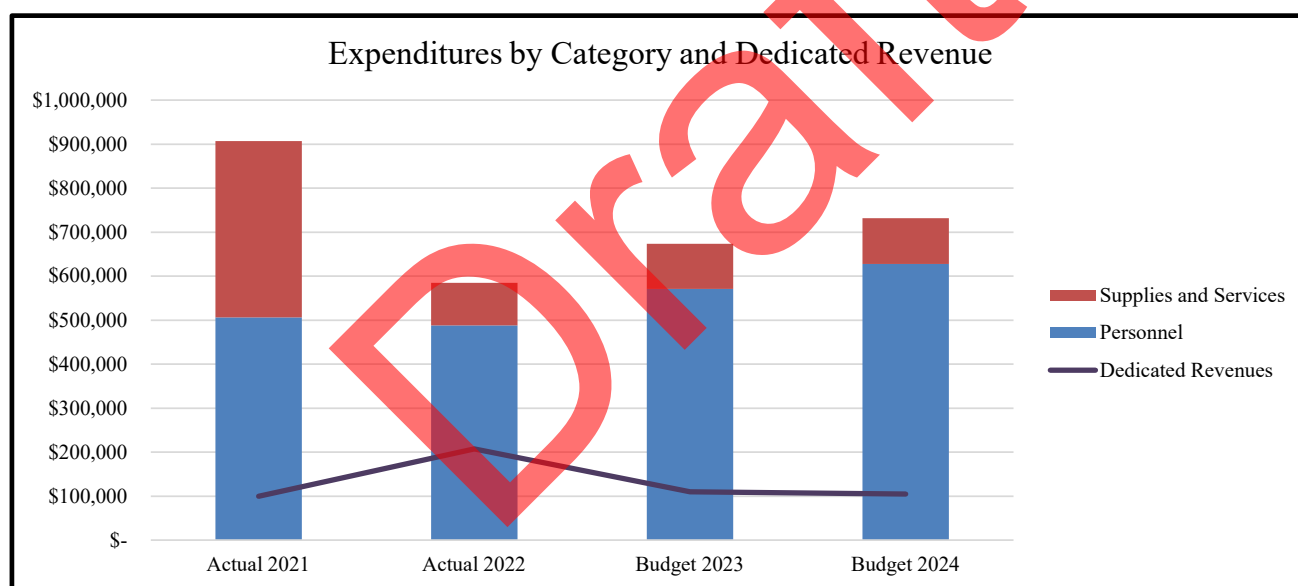
Category: General Government

2024 Annual Budget**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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 506,564	\$ 487,834	\$ 571,100	\$ 628,100
Supplies and Services	400,872	96,957	102,600	103,800
Totals	\$ 907,436	\$ 584,791	\$ 673,700	\$ 731,900
Dedicated Revenues	\$ 99,395	\$ 207,312	\$ 110,000	\$ 105,000

**Key Measures:**

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Case Files	45	35	40	30

Budget Impact:

The City of Shakopee is expected to grow to more than 60,000 residents by 2040 with much of that growth occurring in land being annexed from Jackson Township. The city annexed more than 260 acres south of CH 78 for the DR Horton development, Highview Park. The 600+ home subdivision has begun grading and the first homes will be available in early 2024.

Windermere, the largest subdivision in the western end of the city includes a mixture of housing types including single family, townhomes, and apartments. In 2023, the city approved construction of a new apartment complex by Roers, The Blakeley, a 205-unit luxury housing development along 169 at Windermere, that will also have pickleball courts, fire pit, pool, outdoor movie area, grilling stations, dog run and more. Construction began in late 2023 and should be completed in 2024. The city also approved a new convenience store across the street from the Blakeley for Holiday/Circle K. Construction should begin on the convenience store in 2024.

Summerland continues to grow, with Lennar building homes in the west side. Lennar Multifamily rebranded to Quarterra and is completing its 288-unit luxury rental project adjacent to the Summerland single family homes. The development consists of three-story buildings and garages along with a clubhouse and pool. Units should be available in mid-2024.

A new structure was approved at Canterbury for additional restaurants and retail space adjacent to the Badger Hill/Bravis building. The structure could have up to three tenants.

The city approved a new ten home subdivision adjacent to Glacier Estates on land owned by Scott County. The subdivision will be part of Scott County CDA's Land Trust Program. The homes will be owned by families, but the land remains in trust to the community. The homes themselves will be about \$400,000 each. Construction of homes should begin in 2024.

The Hauer Farm site Valleyview was approved for a new subdivision to be developed by Lennar. Much of the bluff area will be preserved and dedicated to the city as open space and parks and will have public trails. Grading began in 2023 and homes should start in construction in 2024.

Inland Development completed its more than 300,000 square feet of space along Highway 169 in Dean Lakes. To the north, the last remaining business park site on 12th Avenue was developed as the headquarters for Quality Forklift Machine.

Planning & Development Employees:

	2021	2022	2023	2024
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

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Division: 17- PLANNING & DEVELOPMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
17 - PLANNING & DEVELOPMENT				
6002 - WAGES	372,026.97	376,512.26	433,100.00	466,600.00
WAGES	372,026.97	376,512.26	433,100.00	466,600.00
6122 - PERA	29,345.93	29,240.29	32,500.00	35,000.00
6124 - FICA	28,323.06	28,492.02	33,100.00	35,700.00
6135 - HEALTH	45,987.06	39,282.37	52,500.00	69,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,872.39	2,240.99	2,700.00	2,700.00
6140 - LIFE/LTD	1,016.48	1,059.79	1,400.00	1,500.00
6145 - DENTAL	2,133.64	2,091.60	2,700.00	2,700.00
6170 - WORKERS COMPENSATION	2,729.02	2,454.98	3,600.00	3,800.00
6180 - COMPENSATED ABSENCES	23,129.67	6,459.37	9,500.00	10,200.00
BENEFITS	134,537.25	111,321.41	138,000.00	161,500.00
WAGES & BENEFITS	506,564.22	487,833.67	571,100.00	628,100.00
6202 - SUPPLIES	15,646.44	1,102.23	1,000.00	1,000.00
6213 - MEETINGS	79.37	0.00	0.00	0.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
6310 - ATTORNEY	22,226.31	19,328.50	11,200.00	11,200.00
6327 - PROFESSIONAL SERVICES	301,341.74	18,053.12	31,300.00	30,600.00
6332 - POSTAGE	1,476.87	2,760.33	0.00	1,000.00
6334 - TELEPHONE	94.14	92.91	0.00	100.00
6336 - PRINTING/PUBLISHING	4,299.98	4,603.44	4,000.00	4,000.00
6351 - INSURANCE PREMIUM (IS FUND)	2,000.00	2,200.00	2,200.00	1,900.00
6410 - SOFTWARE	13,935.36	9,387.19	9,300.00	9,400.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	16,100.04	14,100.00	16,800.00	19,000.00
6420 - EQUIPMENT LEASES	161.71	405.29	0.00	0.00
6430 - BUILDING RENT (IS FUND)	17,499.96	18,999.96	19,400.00	18,200.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	3,450.00	3,883.87	5,000.00	4,800.00
6476 - MILEAGE	0.00	0.00	0.00	200.00
6480 - DUES	2,560.00	2,010.00	2,400.00	2,400.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	0.00	30.00	0.00	0.00
SUPPLIES AND SERVICES	400,871.92	96,956.84	102,600.00	103,800.00
DEPRECIATION	0.00	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	0.00	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	907,436.14	584,790.51	673,700.00	731,900.00



Division: **Facilities**
Category: General Government

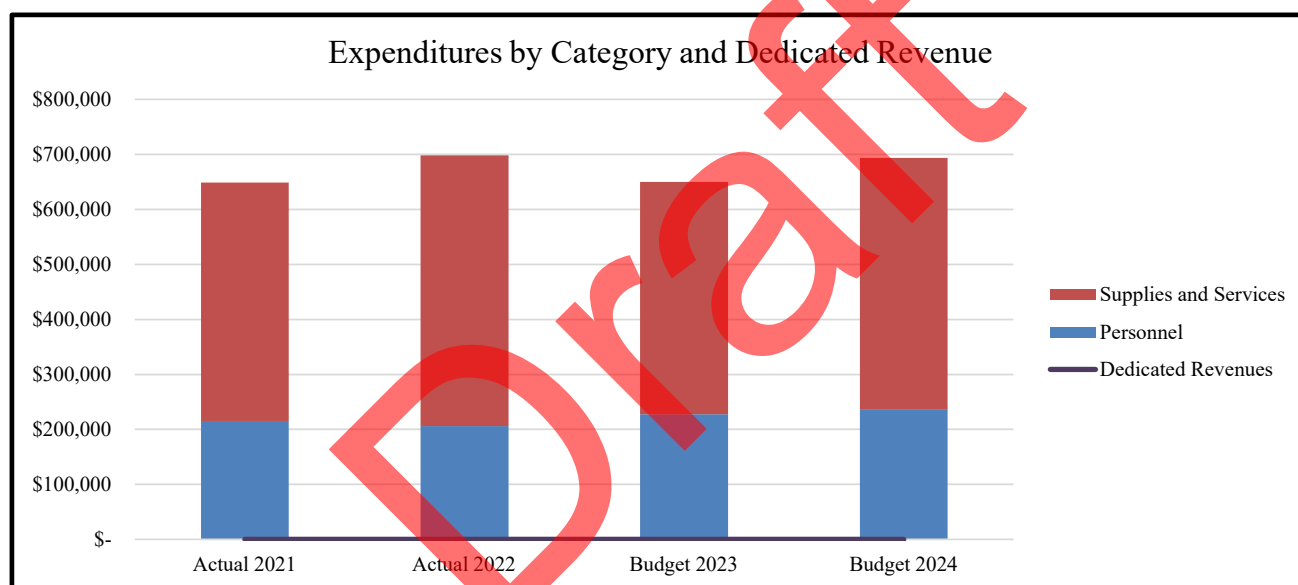
2024 Annual Budget

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 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 215,399	\$ 205,863	\$ 227,700	\$ 236,800
Supplies and Services	433,401	492,367	422,400	456,850
Totals	\$ 648,800	\$ 698,230	\$ 650,100	\$ 693,650
Dedicated Revenues	\$ -	\$ -	\$ 200	\$ -



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Square Feet Maintained	50940	50940	50940	50940

Budget Impact:

There have been no significant changes to the facilities division budget for 2024.

Facilities Employees:

	2021	2022	2023	2024
Facilities Maintenance Supervisor	1	1	1	1
Facilities Maintenance Worker	1	1	1	1
Total	2	2	2	2

Division: 18- FACILITIES

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
18 - FACILITIES				
6002 - WAGES	147,160.15	145,293.71	158,600.00	150,000.00
6005 - OVERTIME-FT	1,814.00	2,235.64	1,200.00	1,500.00
WAGES	148,974.15	147,529.35	159,800.00	151,500.00
6122 - PERA	11,114.33	11,070.85	12,000.00	11,400.00
6124 - FICA	10,083.18	9,893.57	12,200.00	11,600.00
6135 - HEALTH	26,266.86	26,505.01	27,300.00	45,400.00
6139 - POST EMPLOYMENT HEALTH PLAN	872.88	1,084.72	1,100.00	1,100.00
6140 - LIFE/LTD	425.19	412.98	400.00	400.00
6145 - DENTAL	1,018.29	968.34	1,100.00	1,100.00
6170 - WORKERS COMPENSATION	9,694.75	9,204.46	10,900.00	11,600.00
6180 - COMPENSATED ABSENCES	6,949.83	(805.92)	2,900.00	2,700.00
BENEFITS	66,425.31	58,334.01	67,900.00	85,300.00
WAGES & BENEFITS	215,399.46	205,863.36	227,700.00	236,800.00
6202 - SUPPLIES	8,497.83	15,255.96	8,600.00	8,500.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	0.00	664.05	0.00	0.00
6212 - UNIFORMS/CLOTHING	638.30	1,120.35	800.00	800.00
6215 - MATERIALS	0.00	0.00	0.00	0.00
6222 - FUEL	2,204.28	2,613.17	3,100.00	2,600.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	3,255.55	2,094.69	1,800.00	1,800.00
6315 - BUILDING REPAIRS & MAINTENANCE	149,545.76	161,245.25	125,600.00	137,000.00
6326 - CLEANING SERVICES	57,324.00	57,434.49	60,000.00	68,500.00
6327 - PROFESSIONAL SERVICES	678.22	677.67	100.00	100.00
6334 - TELEPHONE	3,597.20	3,409.39	4,000.00	4,000.00
6336 - PRINTING/PUBLISHING	914.92	1,195.40	100.00	100.00
6339 - CABLE/INTERNET	0.00	0.00	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	8,400.00	16,200.00	16,100.00	17,200.00
6362 - ELECTRIC	60,323.94	80,460.81	58,200.00	67,000.00
6364 - WATER	169.26	256.13	400.00	200.00
6365 - GAS	22,134.61	30,614.24	22,000.00	22,000.00
6366 - SEWER	148.68	246.46	250.00	200.00
6368 - STORM	1,191.28	1,319.22	1,450.00	1,350.00
6410 - SOFTWARE	1,479.67	0.00	1,500.00	1,500.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	7,100.04	6,399.96	6,100.00	8,700.00
6425 - EQUIPMENT RENT (IS FUND)	14,300.04	14,700.00	15,000.00	17,700.00
6430 - BUILDING RENT (IS FUND)	91,299.96	96,399.96	96,900.00	97,200.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE)	0.00	0.00	0.00	0.00
6480 - DUES	0.00	60.00	200.00	200.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	197.60	0.00	200.00	200.00
SUPPLIES AND SERVICES	433,401.14	492,367.20	422,400.00	456,850.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Total 18 - FACILITIES	648,800.60	698,230.56	650,100.00	693,650.00

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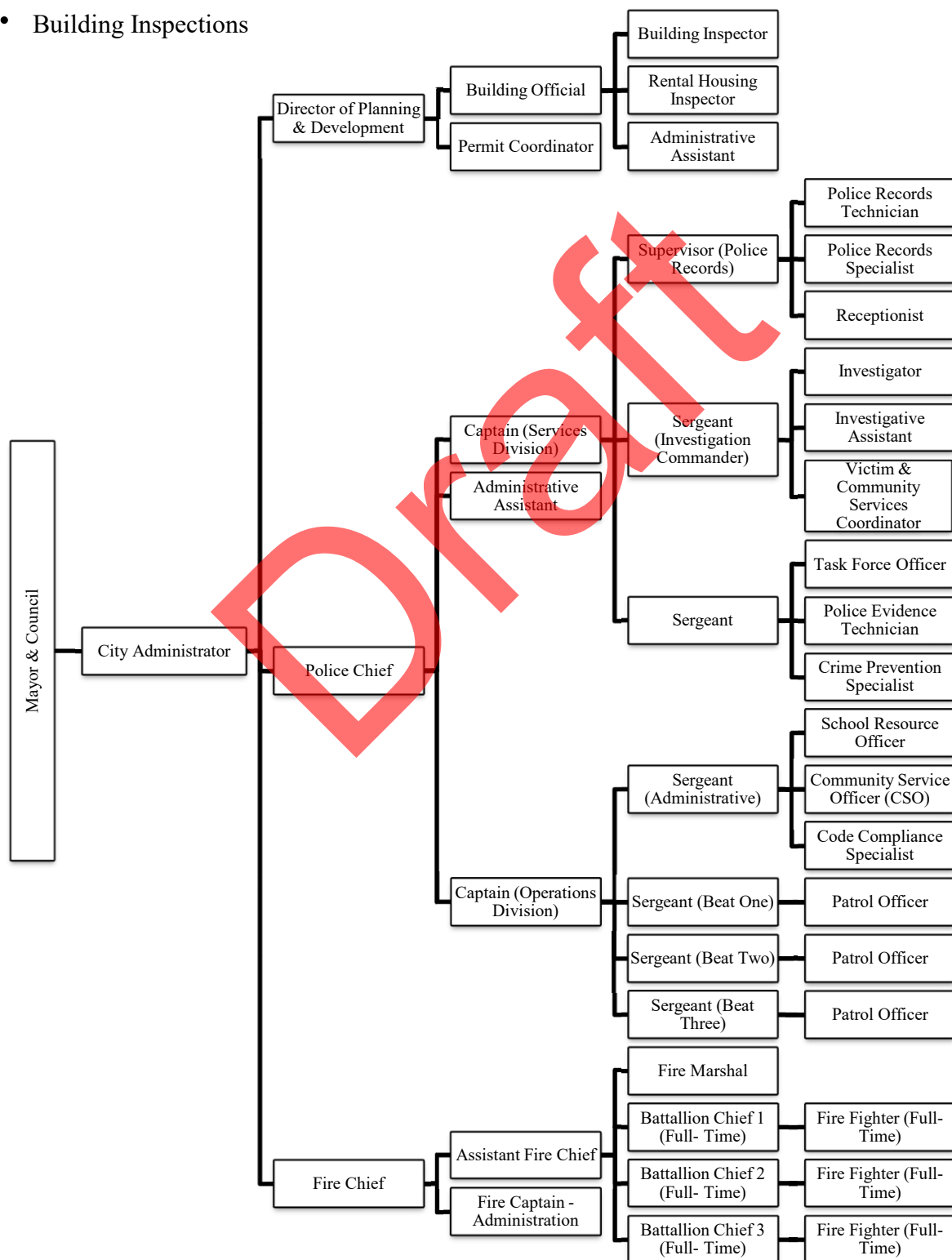
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General Fund: Public Safety

The Public Safety division comprises 45.8% of the General Fund Expenditures. Public Safety includes the following divisions:

- Police
- Fire
- Building Inspections





Division: **Police Department**

Category: **Public Safety**

2024 Annual Budget

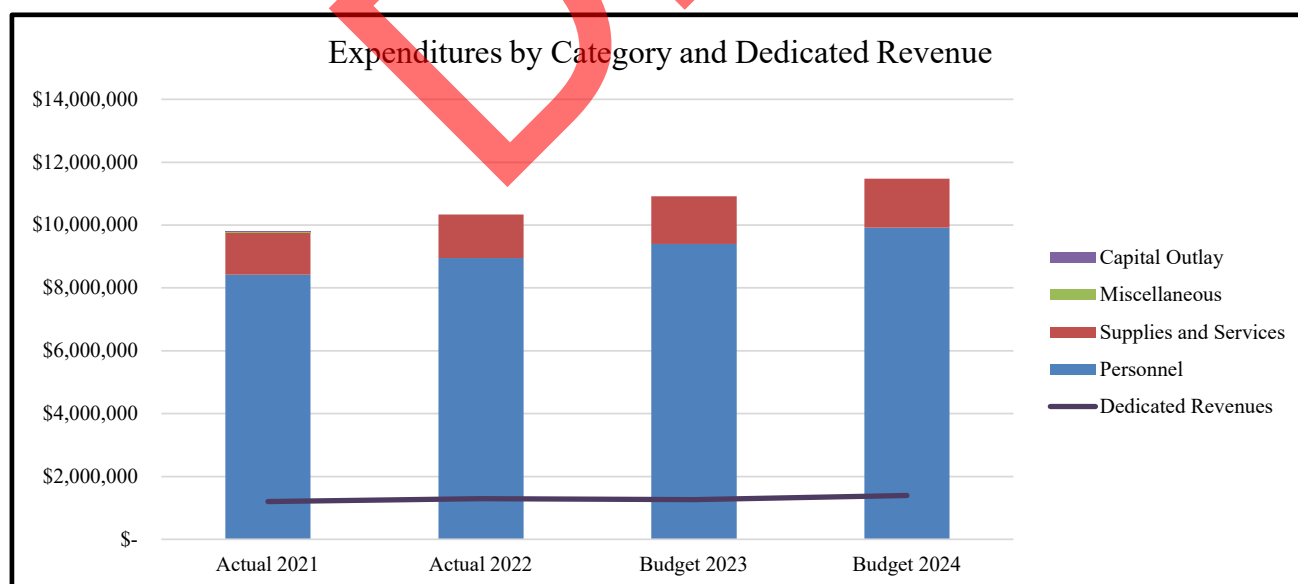
Description of Services:

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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 8,421,160	\$ 8,947,855	\$ 9,399,100	\$ 9,923,800
Supplies and Services	1,348,439	1,394,274	1,521,500	1,553,500
Miscellaneous	7,657	-	-	-
Capital Outlay	34,980	-	-	-
Totals	\$ 9,812,236	\$ 10,342,129	\$ 10,920,600	\$ 11,477,300
Dedicated Revenues	\$ 1,201,594	\$ 1,288,636	\$ 1,263,700	\$ 1,396,900



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Calls for Services	22,591	22,423	15,242 - as of 8/30/23	TBD
Crimes (FBI classified Part 1 crimes)	976	775	442 - as of 8/30/23	TBD
Shakopee Crime Rate (Per 100,000 people)	5.91%	4.84%	TBD	TBD
DWI Arrests	201	164	181 - as of 8/30/23	TBD
Ordinance Calls	2,087	2,236	1,390 - as of 8/30/23	TBD
Percent of Crimes Cleared	44%	45%	TBD	TBD
Sworn Officers (budgeted)	50	50	50	52
Gun Permits	413	479	230 - as of 8/30/23	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 2022 saw a decrease of 168 calls for service with a 1.07% decrease in crime while still maintaining 50 sworn officers. We have hired nine officers within the last nine month and even with the issues of recruitment and retention we have been able to stay at full strength. 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 increasing our clearance rate in 2022 and maintaining consistent response times. We will always be monitoring law enforcement trends while remaining vigilant to the needs of the community to ensure safety.

Police Department Employees:

	2021	2022	2023	2024
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	32
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	64.5

Division: 31- POLICE DEPARTMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
31 - POLICE DEPARTMENT				
6002 - WAGES	5,695,692.15	5,852,566.63	6,188,100.00	6,536,000.00
6005 - OVERTIME-FT	313,619.34	359,205.98	347,200.00	347,200.00
6010 - PREMIUM PAY	5,118.46	5,201.49	17,000.00	12,000.00
6015 - WAGES - PART TIME/TEMP	36,745.46	25,733.44	35,800.00	36,200.00
WAGES	6,051,175.41	6,242,707.54	6,588,100.00	6,931,400.00
6122 - PERA	973,874.64	1,007,621.36	1,072,900.00	1,131,600.00
6124 - FICA	129,819.75	131,443.22	150,200.00	157,100.00
6135 - HEALTH	711,900.82	769,999.04	769,000.00	898,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	26,763.35	33,452.54	33,500.00	34,600.00
6140 - LIFE/LTD	15,173.80	15,687.35	16,600.00	17,500.00
6145 - DENTAL	29,980.43	29,938.31	33,500.00	34,600.00
6170 - WORKERS COMPENSATION	325,194.61	434,972.20	533,900.00	510,400.00
6180 - COMPENSATED ABSENCES	82,474.35	45,289.84	111,400.00	117,700.00
6186 - PENSION EXPENSE	74,803.00	236,744.00	90,000.00	90,000.00
BENEFITS	2,369,984.75	2,705,147.86	2,811,000.00	2,992,400.00
WAGES & BENEFITS	8,421,160.16	8,947,855.40	9,399,100.00	9,923,800.00
6202 - SUPPLIES	150,111.18	45,766.30	146,000.00	146,000.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	0.00	0.00	0.00	0.00
6212 - UNIFORMS/CLOTHING	19,172.10	27,330.53	15,000.00	15,000.00
6213 - MEETINGS	387.95	1,058.74	2,000.00	2,000.00
6222 - FUEL	95,789.55	130,283.29	126,300.00	130,200.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	37,691.97	47,023.69	36,000.00	36,000.00
6250 - MERCHANDISE FOR RESALE	0.00	719.88	0.00	0.00
6280 - PURCHASE OF EVIDENCE	0.00	62.16	0.00	0.00
6310 - ATTORNEY	2,114.00	6,013.00	76,900.00	115,600.00
6315 - BUILDING REPAIRS & MAINTENANCE	7.59	0.00	0.00	0.00
6326 - CLEANING SERVICES	24,504.00	24,504.00	24,000.00	29,400.00
6327 - PROFESSIONAL SERVICES	93,155.80	105,204.14	85,000.00	90,000.00
6332 - POSTAGE	3,734.70	879.14	2,000.00	2,000.00
6334 - TELEPHONE	34,553.15	35,671.89	35,000.00	35,000.00
6336 - PRINTING/PUBLISHING	13,596.69	14,803.93	13,000.00	13,000.00
6338 - ADVERTISING	377.00	1,108.00	0.00	0.00
6339 - CABLE/INTERNET	5,105.26	6,255.92	4,500.00	4,500.00
6351 - INSURANCE PREMIUM (IS FUND)	160,600.00	166,800.00	166,800.00	158,300.00
6362 - ELECTRIC	38,072.39	50,509.20	43,000.00	43,000.00
6364 - WATER	5,735.30	4,292.09	3,000.00	3,500.00
6365 - GAS	13,243.15	19,331.97	19,800.00	19,500.00
6366 - SEWER	591.43	714.42	600.00	600.00
6368 - STORM	984.90	1,090.66	1,200.00	1,100.00
6410 - SOFTWARE	64,982.70	79,177.39	62,500.00	22,500.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	158,299.92	153,699.96	157,300.00	157,300.00
6420 - EQUIPMENT LEASES	695.49	696.51	4,000.00	4,000.00
6425 - EQUIPMENT RENT (IS FUND)	215,900.04	247,200.00	270,500.00	297,900.00
6430 - BUILDING RENT (IS FUND)	116,199.96	121,899.96	121,900.00	121,900.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	43,074.62	51,476.66	50,700.00	50,500.00
6476 - MILEAGE	0.00	0.00	0.00	200.00

Division: 31- POLICE DEPARTMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6480 - DUES	44,816.22	45,608.56	50,200.00	50,200.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	4,941.86	5,092.20	4,300.00	4,300.00
SUPPLIES AND SERVICES	1,348,438.92	1,394,274.19	1,521,500.00	1,553,500.00
6610 - AWARDS & DAMAGES	7,657.24	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	7,657.24	0.00	0.00	0.00
6740 - EQUIPMENT	34,980.00	0.00	0.00	0.00
CAPITAL OUTLAY	34,980.00	0.00	0.00	0.00
Total 31 - POLICE DEPARTMENT	9,812,236.32	10,342,129.59	10,920,600.00	11,477,300.00

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Division: **Fire Department**

Category: **Public Safety**

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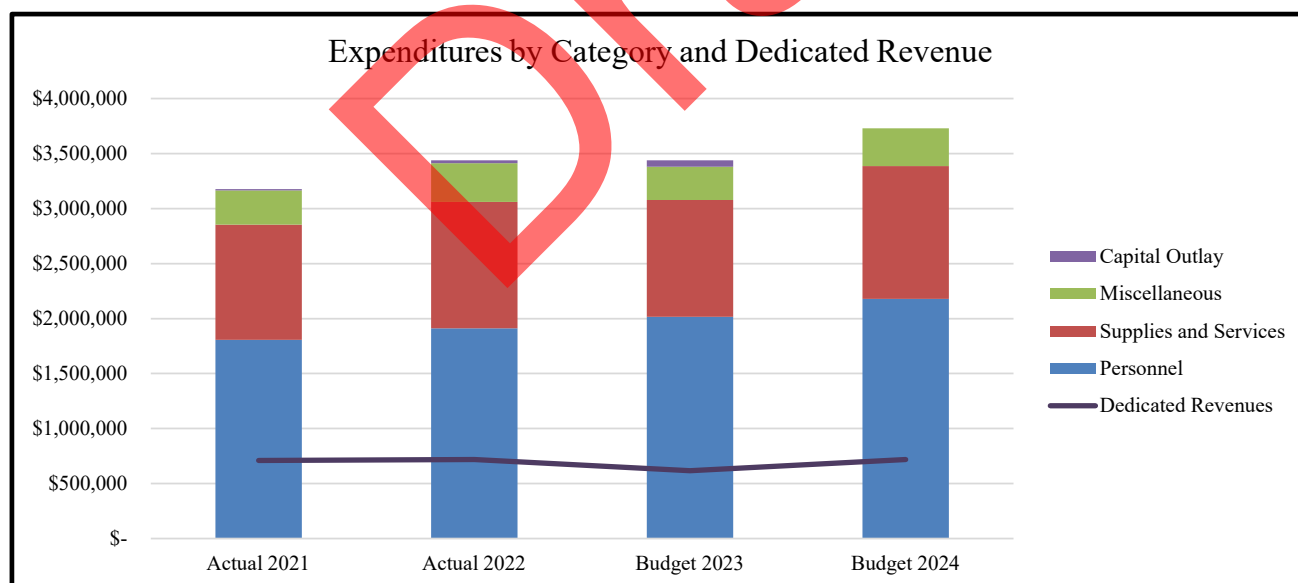
Description of Services:

The Shakopee Fire Department provides response to fire and EMS based incidents with staffing comprised of both full-time and part-time employees. Firefighters are based out of two fire stations strategically located within the city limits.

The Fire Department has three main divisions. The Operations Division ensures the department is trained to current standards as Minnesota Certified Firefighters, Emergency Medical Technicians, and Hazardous Materials Operational levels and ready to respond to all hazard emergency calls. The Prevention Division works to reduce hazards within our community by conducting plan and site review of new buildings, inspects new and existing commercial and high-risk facilities, and coordinates fire prevention and community outreach events. The Administration Division ensures the department is following all State and Federal mandates, is involved in the hiring process for new staff and coordinates scheduling and payroll for the department.

Budget:

Expenditures by Category	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 1,808,443	\$ 1,911,633	\$ 2,017,900	\$ 2,178,700
Supplies and Services	1,046,034	1,151,151	1,062,200	1,207,400
Miscellaneous	312,976	349,310	300,000	345,000
Capital Outlay	10,235	26,242	59,700	-
Debt Service	-	3,355	-	-
Totals	\$ 3,177,688	\$ 3,441,691	\$ 3,439,800	\$ 3,731,100
Dedicated Revenues	\$ 709,763	\$ 718,359	\$ 616,100	\$ 718,600



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Paid-On-Call Staff (budgeted)	46	46	46	46
Calls for Service	1,544	1,731	1,700	1,800
Public Education Events	25 (COVID)	42	50	50
Plan Reviews	368	391	375	375
Fire Inspections	554	641	600	600
Fire District Population	47,506	48,565	49,000	49,500
Full-Time Staff	8	8	8	11
Training (hrs.)	2,621	2,550	2,550	2,550

Budget Impact:

The Fire Department is currently in the process of completing a Fire Department Services Evaluation study by Citygate Associates. This study will provide an analysis of the fire department's current operations and make suggestions for improvements.

The 2023 Fire Department budget included the addition of three full-time Battalion Chief positions to provide a supervisor on duty 24 hours a day. These positions are placed on hold for the 2024 budget.

The Fire Department is also in the process of evaluating Fire Station One which was built in 1998 when the Shakopee Fire Department was an all-volunteer department. The 25-year-old facility needs maintenance updates as well as updates to serve the changing staffing model of the Fire Department. A future remodel, with a goal to update the station for the next 25 years of use, would include dorms and additional support areas for 24-hour staffed shifts.

Fire Department Employees:

	2021	2022	2023	2024
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
Battalion Chief (Full-Time)	0	0	3	3
Firefighter (Full-Time)	4	4	4	4
Total	8	8	11	11

Division: 32- FIRE

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
32 - FIRE				
6002 - WAGES	790,261.98	823,770.50	933,900.00	1,067,600.00
6005 - OVERTIME-FT	29,205.40	35,790.81	11,000.00	30,500.00
6015 - WAGES - PART TIME/TEMP	665,510.68	659,537.54	600,700.00	500,300.00
6017 - OVERTIME-PART TIME/TEMP	0.00	0.00	0.00	13,500.00
WAGES	1,484,978.06	1,519,098.85	1,545,600.00	1,611,900.00
6122 - PERA	132,777.56	137,444.02	167,300.00	196,800.00
6124 - FICA	21,001.95	21,330.90	17,200.00	23,400.00
6135 - HEALTH	100,512.06	104,589.08	129,600.00	170,700.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,396.31	4,208.41	5,400.00	7,600.00
6140 - LIFE/LTD	1,995.80	2,108.39	2,600.00	3,000.00
6145 - DENTAL	3,439.01	3,431.76	5,400.00	7,600.00
6160 - UNEMPLOYMENT	0.00	712.88	0.00	0.00
6170 - WORKERS COMPENSATION	58,213.86	103,608.54	127,700.00	138,100.00
6180 - COMPENSATED ABSENCES	2,128.62	15,100.38	17,100.00	19,600.00
BENEFITS	323,465.17	392,534.36	472,300.00	566,800.00
WAGES & BENEFITS	1,808,443.23	1,911,633.21	2,017,900.00	2,178,700.00
6202 - SUPPLIES	42,858.50	45,404.76	63,500.00	63,500.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	0.00	0.00	0.00	0.00
6212 - UNIFORMS/CLOTHING	65,930.99	55,811.44	50,000.00	55,000.00
6213 - MEETINGS	3,262.05	3,189.75	2,000.00	2,000.00
6222 - FUEL	26,880.23	43,263.86	25,000.00	37,700.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	64,660.94	73,829.50	64,000.00	68,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	584.94	7,964.62	500.00	500.00
6327 - PROFESSIONAL SERVICES	38,311.22	27,902.13	0.00	9,000.00
6332 - POSTAGE	2,067.17	2,193.41	2,000.00	2,000.00
6334 - TELEPHONE	5,326.32	5,343.13	5,000.00	5,000.00
6336 - PRINTING/PUBLISHING	3,893.71	4,761.04	3,000.00	3,000.00
6339 - CABLE/INTERNET	10,141.12	10,082.52	9,000.00	9,000.00
6351 - INSURANCE PREMIUM (IS FUND)	14,700.00	19,900.00	19,900.00	20,900.00
6362 - ELECTRIC	45,464.59	58,377.22	40,000.00	46,000.00
6364 - WATER	2,828.39	3,170.78	2,500.00	2,800.00
6365 - GAS	24,952.00	31,530.98	18,700.00	24,500.00
6366 - SEWER	790.19	851.90	800.00	800.00
6368 - STORM	1,945.75	2,154.80	2,000.00	2,000.00
6410 - SOFTWARE	22,531.12	12,041.84	20,400.00	20,400.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	89,700.00	91,800.00	88,800.00	91,600.00
6420 - EQUIPMENT LEASES	38.05	125.59	8,000.00	8,000.00
6425 - EQUIPMENT RENT (IS FUND)	361,500.00	415,700.04	392,800.00	481,200.00
6430 - BUILDING RENT (IS FUND)	119,799.96	131,700.00	140,300.00	145,500.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	64,361.54	71,002.07	70,000.00	71,500.00
6476 - MILEAGE	0.00	0.00	0.00	500.00
6480 - DUES	31,404.50	32,410.50	32,000.00	35,000.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	2,101.00	639.49	2,000.00	2,000.00
SUPPLIES AND SERVICES	1,046,034.28	1,151,151.37	1,062,200.00	1,207,400.00
6610 - AWARDS & DAMAGES	6,893.44	0.00	0.00	0.00
6630 - PAYMENT TO FIRE RELIEF	306,081.90	349,309.81	300,000.00	345,000.00

Division: 32- FIRE

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6650 - CREDIT CARD FEES	0.18	0.07	0.00	0.00
MISCELLANEOUS EXPENSE	312,975.52	349,309.88	300,000.00	345,000.00
6740 - EQUIPMENT	10,234.85	26,242.11	59,700.00	0.00
CAPITAL OUTLAY	10,234.85	26,242.11	59,700.00	0.00
6835 - LEASE INTEREST PAYMENT	0.00	1,101.61	0.00	0.00
6830 - CAPITAL LEASE PAYMENT	0.00	2,253.39	0.00	0.00
DEBT SERVICE	0.00	3,355.00	0.00	0.00
Total 32 - FIRE	3,177,687.88	3,441,691.57	3,439,800.00	3,731,100.00

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

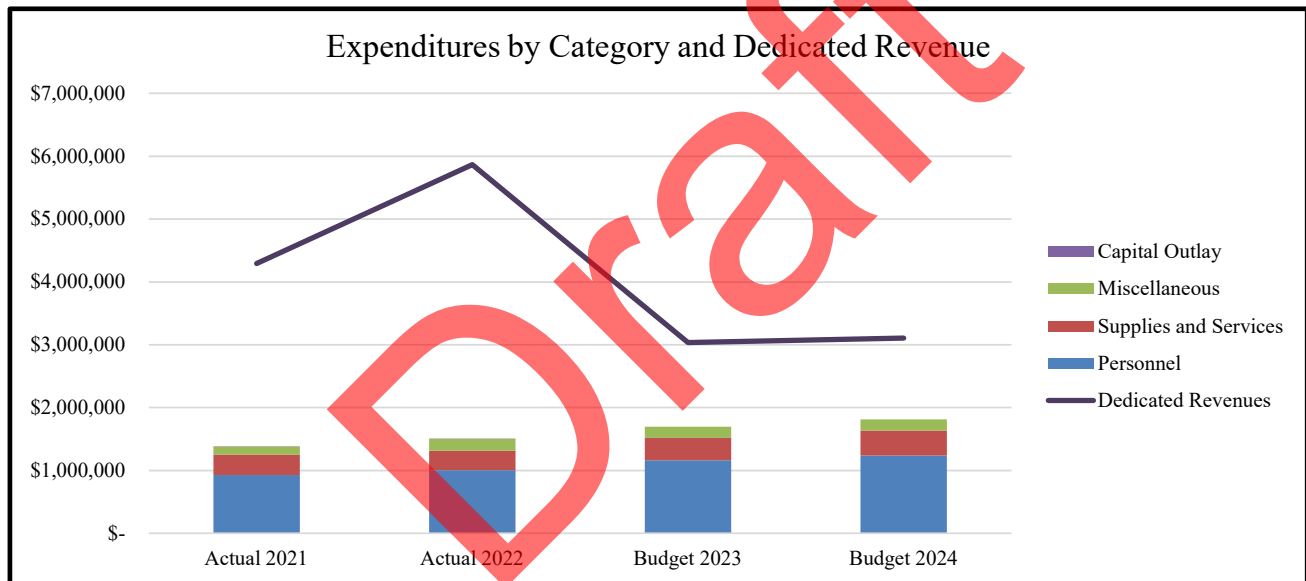
2024 Annual Budget

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 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 926,565	\$ 1,001,584	\$ 1,163,400	\$ 1,236,500
Supplies and Services	328,830	311,628	356,600	399,700
Miscellaneous	123,505	187,613	175,200	175,200
Capital Outlay	100	269	-	-
Totals	\$ 1,379,000	\$ 1,501,094	\$ 1,695,200	\$ 1,811,400
Dedicated Revenues	\$ 4,292,226	\$ 5,864,863	\$ 3,036,000	\$ 3,106,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Inspections	12,100	15,155	15,164	15,000
Number of Permits	6,310	8,187	7,100	6,300
Average Inspection/Employee	2,400	3,031	2,757	2,500

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 now has three electric vehicles for inspectors including two Ford MachE and a Ford Lightning. In partnership with Shakopee Public Utilities, two chargers were installed at city hall. With the increase in fuel costs, and the large amount of city driving inspectors do, the payback on these vehicles is now less than four years.

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, any comments and inspections. The software has also allowed for the electronic processing of everything from dog licenses to liquor licenses.

2023 was again a very busy year for inspections. Because of storm damage, roof replacements continue to keep inspectors busy. Single family home production continued strong for 2023 despite rising interest rates. Canterbury continues to be very busy for inspectors with construction of the Omry, NextSteps, the second phase of Triple Crown and more Pulte town houses at Canterbury. We expect 2024 to continue to be busy with new subdivisions by Lennar off Valley View and DR Horton's new Highview Subdivision in the West End.

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 December 2023 for all residential rental properties. A new Building Inspector – Rental Housing, was hired in 2023 to focus on Rental Inspections.

Building Inspections Employees:

	2021	2022	2023	2024
Director of Planning & Development	0.1	0.1	0.1	0.1
Building Official	1	1	1	1
Building Inspector	4	4	4	4
Rental Housing Inspector	0	0	1	1
Permit Coordinator	2	2	2	2
Administrative Assistant	1	1	1	1
Total	8.1	8.1	9.1	9.1

Division: 33- BUILDING INSPECTIONS

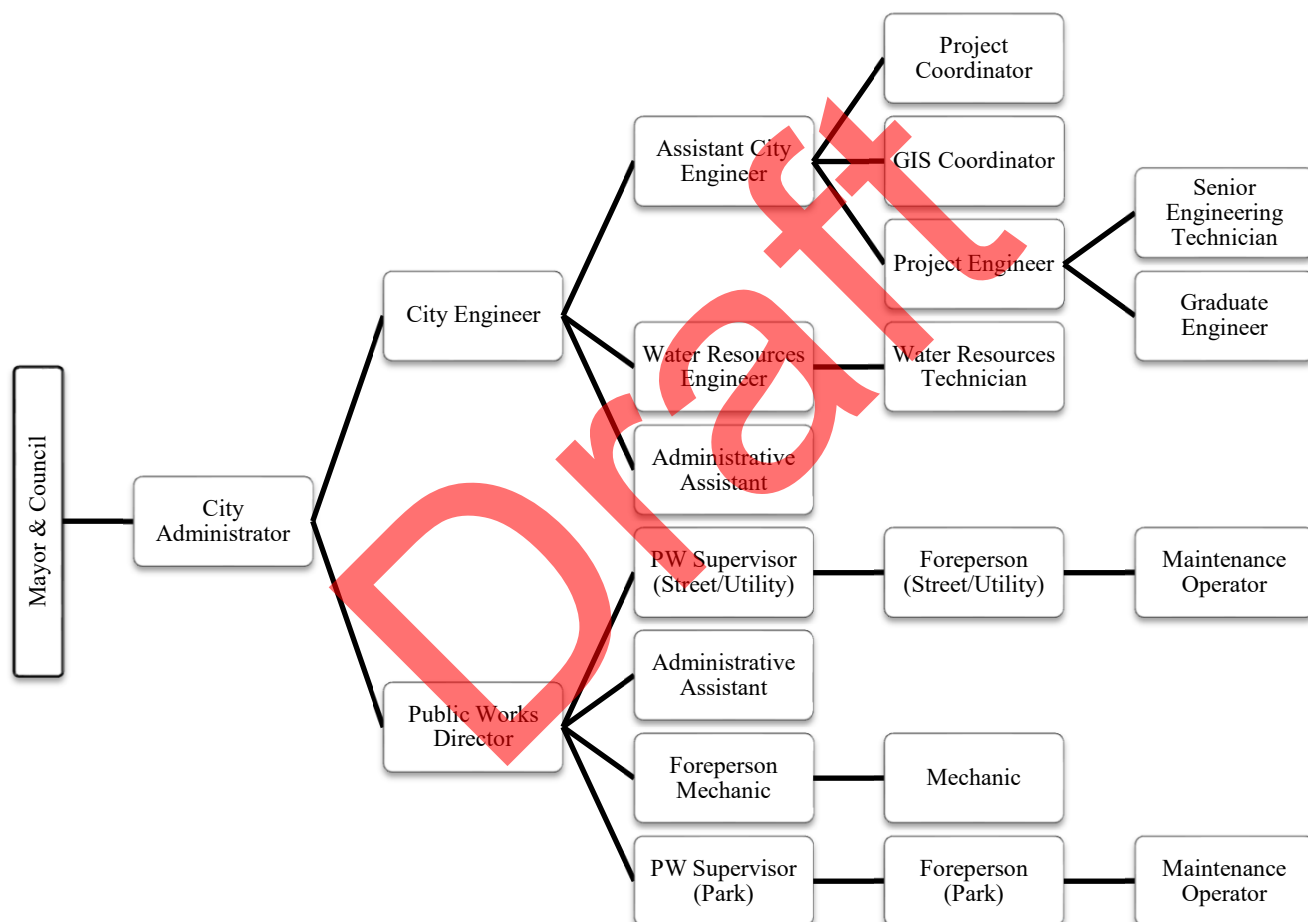
Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
33 - BUILDING INSPECTIONS				
6002 - WAGES	685,572.38	750,628.76	881,900.00	919,800.00
6005 - OVERTIME-FT	37.30	839.21	0.00	0.00
6015 - WAGES - PART TIME/TEMP	0.00	0.00	0.00	0.00
WAGES	685,609.68	751,467.97	881,900.00	919,800.00
6122 - PERA	53,729.51	58,237.90	67,900.00	70,900.00
6124 - FICA	47,533.61	51,982.87	66,400.00	69,300.00
6135 - HEALTH	118,430.16	108,157.86	113,600.00	141,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,555.37	4,627.99	4,900.00	4,900.00
6140 - LIFE/LTD	1,868.42	2,078.01	2,200.00	2,300.00
6145 - DENTAL	3,513.17	4,305.09	4,900.00	4,900.00
6170 - WORKERS COMPENSATION	6,818.91	8,848.34	6,900.00	7,100.00
6180 - COMPENSATED ABSENCES	5,506.24	11,877.90	14,700.00	15,400.00
BENEFITS	240,955.39	250,115.96	281,500.00	316,700.00
WAGES & BENEFITS	926,565.07	1,001,583.93	1,163,400.00	1,236,500.00
6202 - SUPPLIES	15,292.55	4,290.44	8,600.00	8,600.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	7,188.00	69.98	0.00	0.00
6212 - UNIFORMS/CLOTHING	1,888.27	2,293.39	2,000.00	2,500.00
6213 - MEETINGS	0.00	0.00	100.00	100.00
6222 - FUEL	5,681.56	5,174.67	3,800.00	5,100.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	4,957.64	3,643.10	4,600.00	4,600.00
6315 - BUILDING REPAIRS & MAINTENANCE	260.34	0.00	500.00	500.00
6327 - PROFESSIONAL SERVICES	3,362.34	1,248.96	0.00	0.00
6332 - POSTAGE	76.60	92.12	200.00	200.00
6334 - TELEPHONE	3,407.42	2,727.69	2,800.00	2,800.00
6336 - PRINTING/PUBLISHING	755.20	139.25	1,000.00	1,000.00
6339 - CABLE/INTERNET	5,235.88	2,596.05	2,500.00	2,500.00
6351 - INSURANCE PREMIUM (IS FUND)	5,800.00	6,500.00	6,500.00	5,000.00
6362 - ELECTRIC	0.00	773.71	500.00	1,000.00
6410 - SOFTWARE	205,196.09	198,397.18	235,000.00	270,000.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	28,299.96	31,500.00	27,900.00	32,700.00
6420 - EQUIPMENT LEASES	14.98	19.55	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	2,900.04	3,000.00	14,800.00	15,400.00
6430 - BUILDING RENT (IS FUND)	28,200.00	35,100.00	35,800.00	37,700.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	8,971.00	13,435.62	6,000.00	5,500.00
6476 - MILEAGE	0.00	0.00	0.00	500.00
6480 - DUES	641.00	295.00	1,500.00	1,500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	701.00	331.00	2,500.00	2,500.00
SUPPLIES AND SERVICES	328,829.87	311,627.71	356,600.00	399,700.00
6650 - CREDIT CARD FEES	123,505.16	180,140.49	175,200.00	175,200.00
6660 - BANK FEES- NSF FEE	0.00	(90.00)	0.00	0.00
6661 - CASH SHORT	0.00	7,562.74	0.00	0.00
MISCELLANEOUS EXPENSE	123,505.16	187,613.23	175,200.00	175,200.00
6740 - EQUIPMENT	100.00	268.95	0.00	0.00
CAPITAL OUTLAY	100.00	268.95	0.00	0.00
Total 33 - BUILDING INSPECTIONS	1,379,000.10	1,501,093.82	1,695,200.00	1,811,400.00



General Fund: Public Works

The Public Works division comprises 22.3% of the General Fund Expenditures. Public Works includes the following divisions:

- Engineering
- Street
- Fleet
- Park Maintenance





Division: **Engineering**
Category: **Public Works**

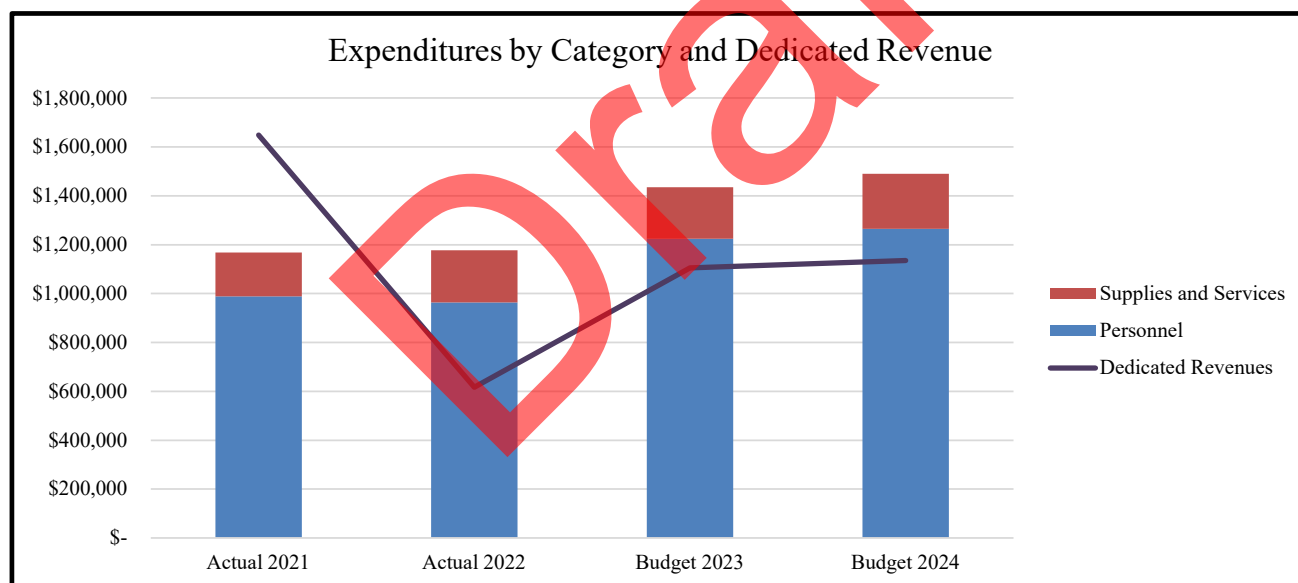
2024 Annual Budget

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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 989,390	\$ 963,486	\$ 1,224,500	\$ 1,265,000
Supplies and Services	178,688	213,471	211,200	225,850
Totals	\$ 1,168,078	\$ 1,176,957	\$ 1,435,700	\$ 1,490,850
Dedicated Revenues	\$ 1,648,150	\$ 616,759	\$ 1,105,000	\$ 1,135,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Projects	15	11	11	26
Value of Projects	12,800,000	12,311,247	18,521,797	16,912,868
Number of Private Subdivision Permits Issued	8	4	5	7
Number of Private Grading Permits Issued	16	8	15	10
Number of ROW Permits Issued	691	500	550	600

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 Department 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.

The Engineering Department continued implementing new pavement management software that allows rating and tracking of the condition of our bituminous roadways, trails and parking lots. 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.

Engineering Employees:

	2021	2022	2023	2024
City Engineer	0	0	1	1
City Engineer/Public Works Director	1	1	0	0
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	1
Graduate Engineer	1	1	1	2
Engineering Technician	1	1	1	0
Environmental Engineer	0	0	0	0.2
Water Resource Technician	0	0	0	0.8
GIS Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Total	10	10	10	10

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Division: 41- ENGINEERING

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
41 - ENGINEERING				
6002 - WAGES	692,194.87	661,939.42	819,200.00	821,200.00
6005 - OVERTIME-FT	29,006.31	17,324.36	54,500.00	53,000.00
6015 - WAGES - PART TIME/TEMP	16,945.48	19,387.78	22,000.00	22,500.00
6017 - OVERTIME-PART TIME/TEMP	2,581.21	320.78	2,500.00	2,500.00
WAGES	740,727.87	698,972.34	898,200.00	899,200.00
6122 - PERA	53,810.53	50,617.28	65,800.00	65,700.00
6124 - FICA	52,759.77	50,707.26	68,000.00	68,000.00
6135 - HEALTH	95,864.19	90,752.63	130,300.00	170,500.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,324.82	3,589.91	5,900.00	5,900.00
6140 - LIFE/LTD	1,820.03	1,764.57	3,000.00	3,000.00
6145 - DENTAL	3,594.98	3,323.10	5,900.00	5,900.00
6170 - WORKERS COMPENSATION	13,306.06	13,116.29	27,200.00	26,900.00
6180 - COMPENSATED ABSENCES	20,387.90	37,874.35	20,200.00	19,900.00
6186 - PENSION EXPENSE	3,794.00	12,768.00	0.00	0.00
BENEFITS	248,662.28	264,513.39	326,300.00	365,800.00
WAGES & BENEFITS	989,390.15	963,485.73	1,224,500.00	1,265,000.00
6202 - SUPPLIES	10,084.37	4,850.28	7,600.00	7,300.00
6212 - UNIFORMS/CLOTHING	640.65	747.98	1,200.00	1,500.00
6213 - MEETINGS	409.85	300.20	200.00	250.00
6222 - FUEL	4,666.70	4,316.06	5,000.00	4,800.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	1,637.12	3,927.41	2,000.00	2,300.00
6310 - ATTORNEY	1,297.50	6,287.50	4,500.00	4,500.00
6312 - ENGINEERING/DESIGN CONSULTANTS	10,870.47	40,259.44	30,000.00	30,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	3,129.50	3,365.79	3,500.00	3,800.00
6332 - POSTAGE	2,676.78	2,288.03	2,500.00	2,500.00
6334 - TELEPHONE	6,582.79	7,814.91	7,900.00	7,900.00
6336 - PRINTING/PUBLISHING	2,660.87	2,482.21	2,500.00	2,500.00
6339 - CABLE/INTERNET	1,687.84	1,260.36	1,000.00	1,000.00
6351 - INSURANCE PREMIUM (IS FUND)	6,900.00	7,600.00	7,600.00	7,200.00
6410 - SOFTWARE	23,050.08	9,635.46	24,000.00	24,200.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	39,099.96	51,800.04	48,800.00	50,500.00
6420 - EQUIPMENT LEASES	641.16	485.59	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	20,900.04	19,700.04	16,400.00	24,900.00
6430 - BUILDING RENT (IS FUND)	35,799.96	39,000.00	39,700.00	41,400.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE)	5,286.01	6,213.79	5,600.00	7,000.00
6476 - MILEAGE	0.00	0.00	0.00	600.00
6480 - DUES	450.00	277.50	800.00	1,300.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	216.00	858.00	400.00	400.00
SUPPLIES AND SERVICES	178,687.65	213,470.59	211,200.00	225,850.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00
6720 - ROW	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Total 41 - ENGINEERING	1,168,077.80	1,176,956.32	1,435,700.00	1,490,850.00



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

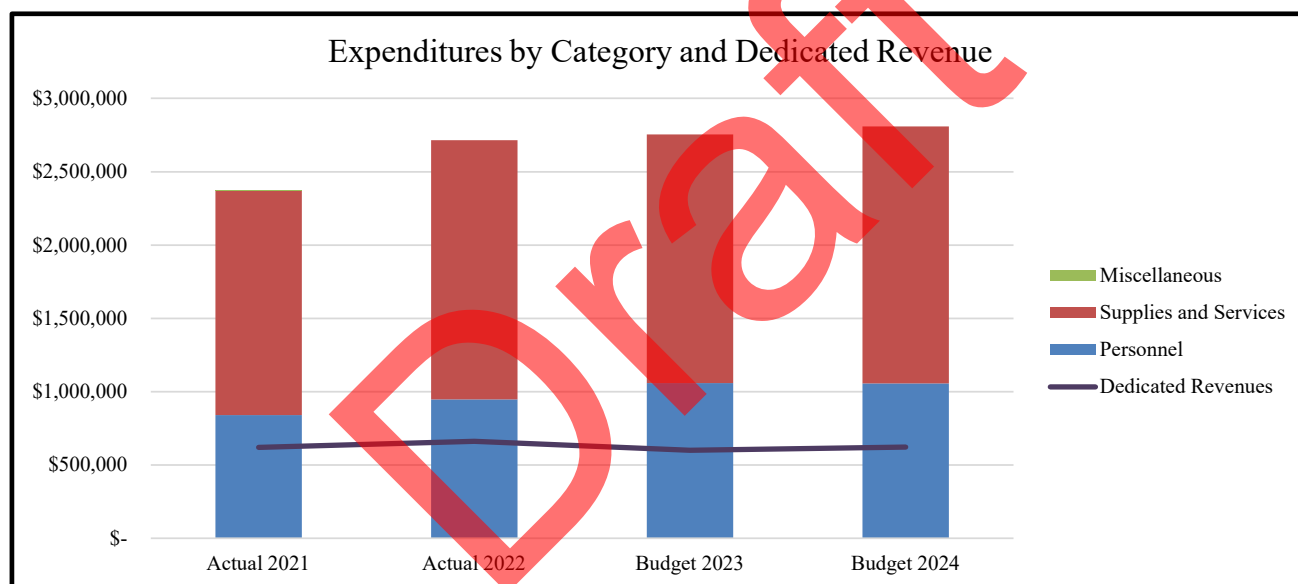
2024 Annual Budget

Description of Services:

Maintain bituminous and gravel roadways/alleys, traffic signs/stripping, 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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 840,951	\$ 947,317	\$ 1,057,900	\$ 1,055,700
Supplies and Services	1,531,221	1,768,114	1,697,500	1,752,500
Miscellaneous	2	-	-	-
Totals	\$ 2,372,174	\$ 2,715,431	\$ 2,755,400	\$ 2,808,200
Dedicated Revenues	\$ 620,334	\$ 660,324	\$ 601,000	\$ 621,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Street Miles	169.0	170.3	172.6	174.4
Streets Sealcoated (in CL-Miles)	20.3	14.1	15.9	25
Alley Miles	10.3	10.3	10.3	10.3
Alleys Paved (Miles)	2.40	2.4	2.4	2.4
Number of Street Lights	2,665	2690	2742	2800
Street lights replaced (Poles/Fixtures/Repaired)	8/10/60	10/10/60	15/15/60	10/10/60
Number of Signs	5104	5369	5410	5500
Number of Signs replaced	149	78	90	100
Snowplowing Occurrences	6	13	10	10

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.

Street Maintenance Employees:

	2021	2022	2023	2024
Public Works Director	0	0	1	1
Public Works Superintendant	1	1	0	0
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

Division: 42- STREET MAINTENANCE

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
42 - STREET MAINTENANCE				
6002 - WAGES	550,400.57	602,126.30	663,800.00	640,600.00
6005 - OVERTIME-FT	41,595.78	49,893.13	45,000.00	45,000.00
6015 - WAGES - PART TIME/TEMP	10,598.62	26,509.67	34,200.00	35,100.00
WAGES	602,594.97	678,529.10	743,000.00	720,700.00
6122 - PERA	43,398.61	48,858.72	53,100.00	51,500.00
6124 - FICA	41,742.52	47,873.91	56,100.00	54,500.00
6135 - HEALTH	89,686.29	103,246.93	121,400.00	144,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,164.61	4,449.84	4,900.00	4,900.00
6140 - LIFE/LTD	1,520.07	1,720.48	2,100.00	2,200.00
6145 - DENTAL	3,547.91	3,902.89	4,900.00	4,900.00
6170 - WORKERS COMPENSATION	45,038.25	46,696.75	58,800.00	57,800.00
6180 - COMPENSATED ABSENCES	10,258.17	12,038.45	13,600.00	14,300.00
BENEFITS	238,356.43	268,787.97	314,900.00	335,000.00
WAGES & BENEFITS	840,951.40	947,317.07	1,057,900.00	1,055,700.00
6202 - SUPPLIES	42,480.59	50,802.14	48,500.00	48,500.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	2,747.00	0.00	0.00	0.00
6212 - UNIFORMS/CLOTHING	8,341.54	8,274.69	10,200.00	12,200.00
6213 - MEETINGS	419.69	300.20	400.00	400.00
6215 - MATERIALS	136,429.95	174,360.98	178,000.00	181,000.00
6222 - FUEL	38,880.38	66,732.40	56,300.00	57,400.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	61,671.48	65,086.22	81,200.00	81,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	(12.76)	0.00	400.00	400.00
6322 - PAVEMENT PRESERVATION	515,508.92	512,111.38	540,000.00	540,000.00
6326 - CLEANING SERVICES	19,512.00	19,512.00	20,600.00	24,600.00
6327 - PROFESSIONAL SERVICES	142,221.05	116,097.79	123,500.00	133,500.00
6332 - POSTAGE	7.01	365.79	300.00	300.00
6334 - TELEPHONE	7,203.94	7,213.52	6,000.00	6,000.00
6336 - PRINTING/PUBLISHING	3,100.63	4,452.70	4,800.00	4,800.00
6338 - ADVERTISING	721.50	237.00	0.00	0.00
6339 - CABLE/INTERNET	0.00	0.00	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	36,800.00	37,900.00	37,900.00	38,000.00
6362 - ELECTRIC	67,573.14	89,698.20	69,000.00	73,000.00
6364 - WATER	9,453.05	9,345.75	9,500.00	9,500.00
6365 - GAS	29,084.56	45,958.05	31,000.00	33,000.00
6366 - SEWER	6,633.55	6,805.36	7,500.00	7,000.00
6367 - REFUSE	2,951.28	85,916.15	8,000.00	2,500.00
6368 - STORM	3,861.25	4,276.04	3,900.00	4,000.00
6410 - SOFTWARE	162.14	920.15	1,500.00	1,500.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	28,599.96	30,800.04	29,400.00	31,900.00
6420 - EQUIPMENT LEASES	12.34	77.63	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	308,199.96	370,100.04	364,700.00	396,800.00
6430 - BUILDING RENT (IS FUND)	53,300.04	57,099.96	59,700.00	60,000.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE)	4,794.46	2,702.82	4,400.00	4,400.00
6480 - DUES	456.62	475.30	500.00	500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	105.87	491.46	300.00	300.00
SUPPLIES AND SERVICES	1,531,221.14	1,768,113.76	1,697,500.00	1,752,500.00

Division: 42- STREET MAINTENANCE

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6650 - CREDIT CARD FEES	2.00	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	2.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Total 42 - STREET MAINTENANCE	2,372,174.54	2,715,430.83	2,755,400.00	2,808,200.00

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Division: **Fleet**
Category: **Public Works**

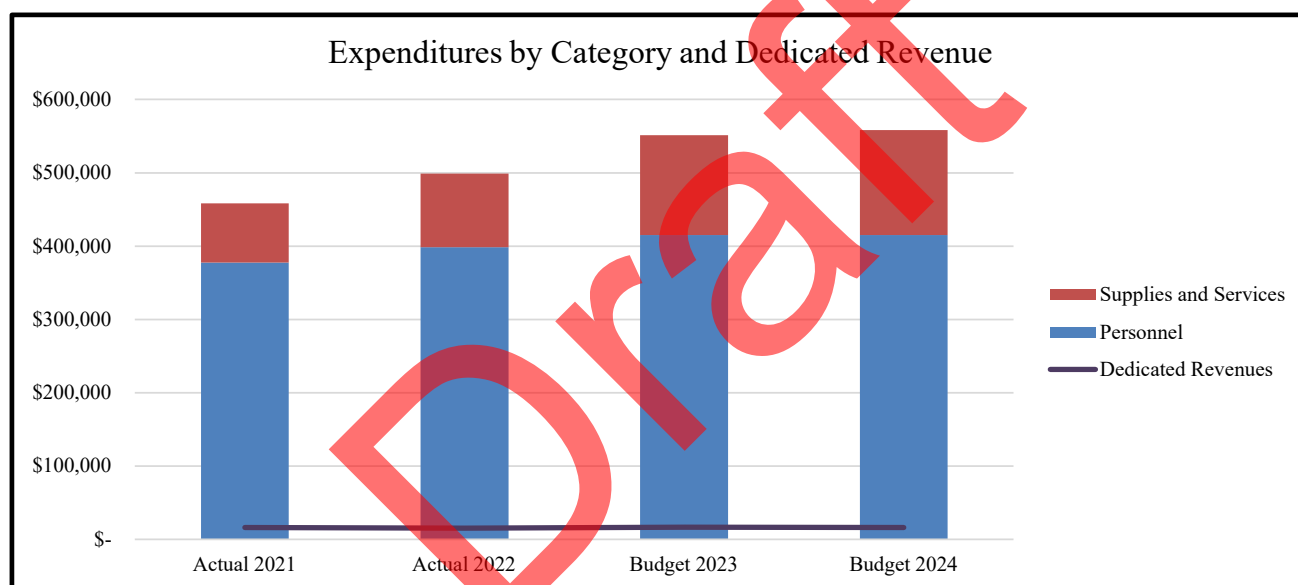
2024 Annual Budget

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 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 377,428	\$ 398,764	\$ 415,000	\$ 415,100
Supplies and Services	81,068	100,086	136,300	143,100
Totals	\$ 458,496	\$ 498,850	\$ 551,300	\$ 558,200
Dedicated Revenues	\$ 15,951	\$ 15,083	\$ 16,700	\$ 16,200



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Vehicles/Pieces of Equipment	380	396	400	400
Gallons of Diesel Used (city equip)	38,500	39,000	42,000	42,000
Gallons of Unleaded Used (city equip)	62,400	60,000	62,000	62,000
Car/Truck Washes	1,448	1126	1600	1600

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. 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.

In 2022 GPS tracking technology was installed in city vehicles. This technology is being used for a variety of functions including, vehicle location, customer service requests, vehicle diagnostics, salt usage and many vehicle reports can be produced through telematics. We are tracking 150 vehicles in all city departments including on and off road equipment.

Fleet Employees:

	2021	2022	2023	2024
Foreperson Mechanic	1	1	1	1
Mechanic	2	2	2	2
Total	3	3	3	3

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Division: 44- FLEET

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
44 - FLEET				
6002 - WAGES	263,556.52	292,310.59	292,200.00	281,800.00
6005 - OVERTIME-FT	5,794.25	3,051.25	8,500.00	8,600.00
6015 - WAGES - PART TIME/TEMP	4,503.28	6,105.00	10,300.00	9,500.00
WAGES	273,854.05	301,466.84	311,000.00	299,900.00
6122 - PERA	21,218.65	22,155.19	22,500.00	21,800.00
6124 - FICA	20,435.21	21,203.13	23,600.00	22,700.00
6135 - HEALTH	35,901.11	35,800.55	30,200.00	43,300.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,492.75	1,837.13	2,200.00	2,200.00
6140 - LIFE/LTD	759.86	813.95	900.00	900.00
6145 - DENTAL	1,608.51	1,631.29	2,200.00	2,200.00
6160 - UNEMPLOYMENT	0.00	1,544.43	0.00	0.00
6170 - WORKERS COMPENSATION	15,813.17	15,110.52	16,600.00	16,300.00
6180 - COMPENSATED ABSENCES	6,344.50	(2,799.26)	5,800.00	5,800.00
BENEFITS	103,573.76	97,296.93	104,000.00	115,200.00
WAGES & BENEFITS	377,427.81	398,763.77	415,000.00	415,100.00
6202 - SUPPLIES	13,645.09	14,916.09	27,900.00	40,200.00
6212 - UNIFORMS/CLOTHING	2,485.96	2,714.50	2,700.00	2,900.00
6213 - MEETINGS	208.26	90.54	0.00	0.00
6222 - FUEL	621.64	763.73	1,000.00	700.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	19,957.44	25,893.02	48,550.00	27,200.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	649.54	915.06	1,000.00	1,000.00
6334 - TELEPHONE	2,331.92	2,305.64	2,000.00	2,000.00
6336 - PRINTING/PUBLISHING	2,407.53	2,487.83	0.00	2,000.00
6339 - CABLE/INTERNET	0.00	0.00	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	2,400.00	2,400.00	2,400.00	2,600.00
6362 - ELECTRIC	3,077.76	3,347.97	3,000.00	3,000.00
6364 - WATER	765.10	868.57	500.00	800.00
6366 - SEWER	950.02	1,090.50	250.00	900.00
6410 - SOFTWARE	6,668.54	14,692.82	17,000.00	18,000.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	14,700.00	12,999.96	13,600.00	13,300.00
6425 - EQUIPMENT RENT (IS FUND)	0.00	0.00	0.00	12,300.00
6430 - BUILDING RENT (IS FUND)	12,399.96	12,500.04	13,300.00	13,000.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE)	(2,306.98)	1,957.72	3,000.00	3,000.00
6480 - DUES	0.00	25.62	100.00	100.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	105.87	116.46	0.00	100.00
SUPPLIES AND SERVICES	81,067.65	100,086.07	136,300.00	143,100.00
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Total 44 - FLEET	458,495.46	498,849.84	551,300.00	558,200.00



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

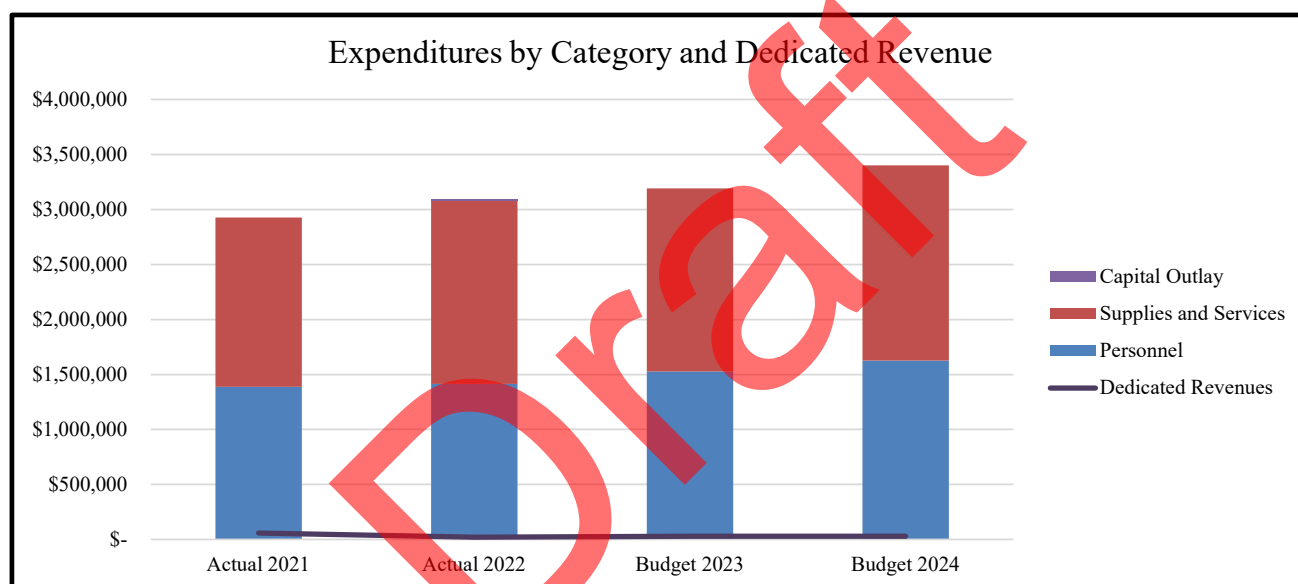
2024 Annual Budget

Description of Services:

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

Budget:

Expenditures by Category	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Personnel	\$ 1,389,503	\$ 1,413,439	\$ 1,527,200	\$ 1,627,500
Supplies and Services	1,538,538	1,668,724	1,665,000	1,775,700
Capital Outlay	-	11,400	-	-
Totals	\$ 2,928,041	\$ 3,093,563	\$ 3,192,200	\$ 3,403,200
Dedicated Revenues	\$ 57,524	\$ 19,091	\$ 30,000	\$ 30,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Acres of Land Mowed	200	209	299	299
Playgrounds	29	29	31	32
Outdoor Ice Rinks Maintained	8	8	8	8
Sports Fields Maintained	94	94	94	94
Trees Pruned (contractor)	1915	1223	1222	1200
Ash Trees Treated	172	192	159	172
Trees Planted	166	222	216	200
Trees Sold at Tree Sale	87	78	94	100

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 765 acres of parks/ open space land with 47 parks, 31 playgrounds, 94 sports fields, 299 acres which is mowed, and 85 miles of trails. With a great and efficient staff! The Parks Maintenance Division consists of 12 full-time and 14 seasonal staff that do it all.

Parks crews supported several events in 2023 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 MN mountain bike race at the new Xcel mountain bike course. Other events in Shakopee were Rhythm on the Rails, Iron Man event, Taste of Shakopee, Wheelies event, Vehicle Fair, Big Rig event, Prior Lake Shock Waves water ski team events, Night to Unite, and the second annual Tapp 2023 beer festival, the Shak-O-Lantern event which were held downtown, and the Classic Car/Craft show at Tahpah park.

Park projects in 2023;

- Huber playground the playground replacement.
- Quarry Lake bathroom and playground.
- Windemere Park a lookout tower, hammock area and we will be adding to the existing playgrounds in the Windemere addition.
- Memorial park conversion. The existing playground, bathrooms and the Chamber of Commerce building were removed. A new playground will be placed at the west end along side the shelter.
- Tahpah bathroom remodel
- The outdoor fitness court at Scenic Heights. The equipment will be placed in the spring of 2024, and the concrete will be installed in 2023. Scott County applied for and was awarded this grant. In addition to the funding, the county, the city, and Blue Cross Blue Shield which was a main sponsor all worked together to make the project happen.
- 17th avenue Sports Complex. Safety fencing was added on the south fields to prevent balls from entering the parking lot. Notable effort by our parks crews, including our seasonal staff, for keeping the city looking sharp and supporting/maintaining all the events that happen throughout the year.

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. We had a third straight year of drought that has been tough on both newly planted trees and mature trees. Our majestic oaks are being hit with bur oak blight, oak wilt, and two-lined chestnut borer. 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.

Park Maintenance Employees:

	2021	2022	2023	2024
PW Supervisor	1	1	1	1
Foreperson (PW)	1	2	2	2
Park Lead	1	0	0	0
Maintenance Operator	8	8	9	9
Environmental Engineer	0.2	0.2	0.2	0.2
Total	11.2	11.2	12.2	12.2

Division: 46- PARK MAINTENANCE

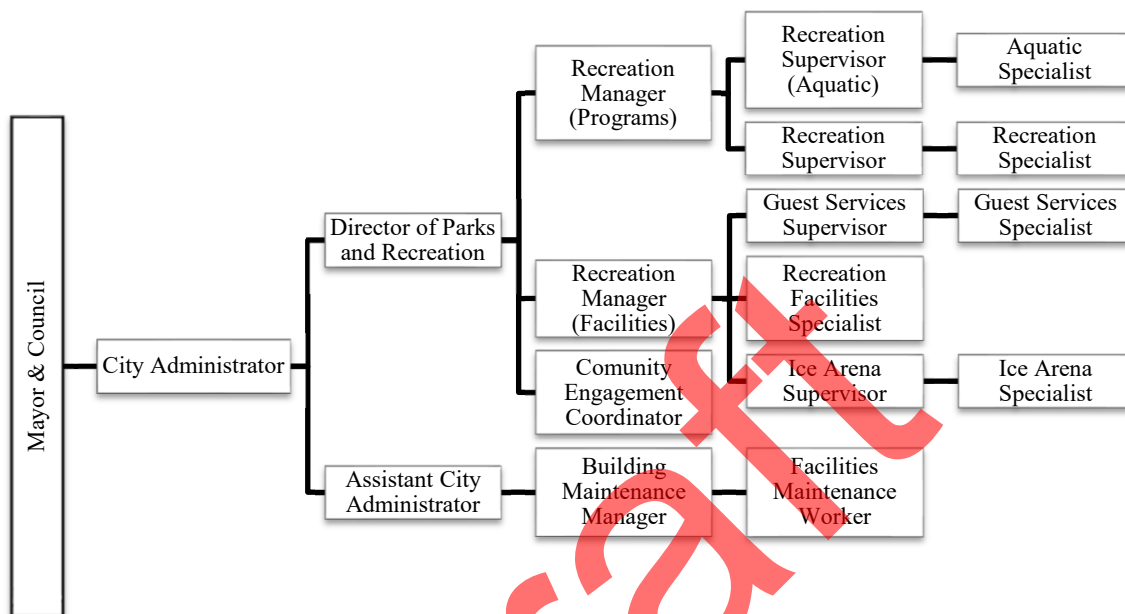
Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
46 - PARK MAINTENANCE				
6002 - WAGES	887,959.64	890,104.37	957,100.00	1,000,500.00
6005 - OVERTIME-FT	18,656.36	18,058.32	13,200.00	14,200.00
6015 - WAGES - PART TIME/TEMP	118,471.80	154,134.98	156,400.00	191,600.00
6017 - OVERTIME-PART TIME/TEMP	173.83	0.00	0.00	0.00
WAGES	1,025,261.63	1,062,297.67	1,126,700.00	1,206,300.00
6122 - PERA	67,677.12	67,842.59	72,900.00	76,200.00
6124 - FICA	73,179.65	75,708.36	86,000.00	92,100.00
6135 - HEALTH	114,603.80	117,021.09	126,700.00	138,800.00
6139 - POST EMPLOYMENT HEALTH PLAN	5,124.26	6,072.70	6,500.00	6,500.00
6140 - LIFE/LTD	2,463.83	2,484.23	2,700.00	2,700.00
6145 - DENTAL	5,841.98	5,548.99	6,500.00	6,500.00
6170 - WORKERS COMPENSATION	59,494.15	66,937.96	82,400.00	80,900.00
6180 - COMPENSATED ABSENCES	35,856.69	9,525.55	16,800.00	17,500.00
BENEFITS	364,241.48	351,141.47	400,500.00	421,200.00
WAGES & BENEFITS	1,389,503.11	1,413,439.14	1,527,200.00	1,627,500.00
6202 - SUPPLIES	59,202.92	73,340.34	63,000.00	75,000.00
6212 - UNIFORMS/CLOTHING	10,812.91	9,988.02	11,000.00	11,000.00
6213 - MEETINGS	540.08	300.20	300.00	300.00
6215 - MATERIALS	27,767.92	35,696.67	57,000.00	57,000.00
6222 - FUEL	38,459.96	50,995.76	43,000.00	48,000.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	34,462.64	66,176.87	43,700.00	43,700.00
6315 - BUILDING REPAIRS & MAINTENANCE	10,811.11	14,295.00	30,000.00	30,000.00
6322 - PAVEMENT PRESERVATION	59,408.48	63,358.63	64,000.00	69,000.00
6327 - PROFESSIONAL SERVICES	179,548.92	232,249.10	217,000.00	221,000.00
6334 - TELEPHONE	5,632.35	5,795.13	5,700.00	5,700.00
6336 - PRINTING/PUBLISHING	1,357.14	673.82	500.00	500.00
6339 - CABLE/INTERNET	420.12	420.12	500.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	94,900.00	58,000.00	58,000.00	65,200.00
6362 - ELECTRIC	70,502.01	85,274.68	68,000.00	72,000.00
6364 - WATER	33,886.52	31,543.74	27,000.00	27,500.00
6365 - GAS	4,293.29	6,025.36	4,400.00	4,400.00
6366 - SEWER	587.22	592.05	800.00	600.00
6368 - STORM	15,071.77	16,690.94	16,000.00	16,100.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	23,100.00	22,800.00	23,900.00	32,900.00
6420 - EQUIPMENT LEASES	0.00	400.00	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	192,699.96	207,600.00	212,500.00	242,900.00
6430 - BUILDING RENT (IS FUND)	58,400.04	62,199.96	65,400.00	72,400.00
6435 - OTHER RENT	20,735.60	15,119.44	15,000.00	18,000.00
6440 - PARK RENT (IS FUND)	593,000.04	606,000.00	635,900.00	659,100.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	2,331.23	2,528.32	2,000.00	3,000.00
6480 - DUES	500.06	543.34	200.00	200.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	105.87	116.46	200.00	200.00
SUPPLIES AND SERVICES	1,538,538.16	1,668,723.95	1,665,000.00	1,775,700.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00
6740 - EQUIPMENT	0.00	11,400.00	0.00	0.00
CAPITAL OUTLAY	0.00	11,400.00	0.00	0.00
Total 46 - PARK MAINTENANCE	2,928,041.27	3,093,563.09	3,192,200.00	3,403,200.00



General Fund: Recreation

The Recreation division comprises 14.1% of the General Fund Expenditures. Recreation includes the following divisions:

- Recreation



Division: **Recreation**

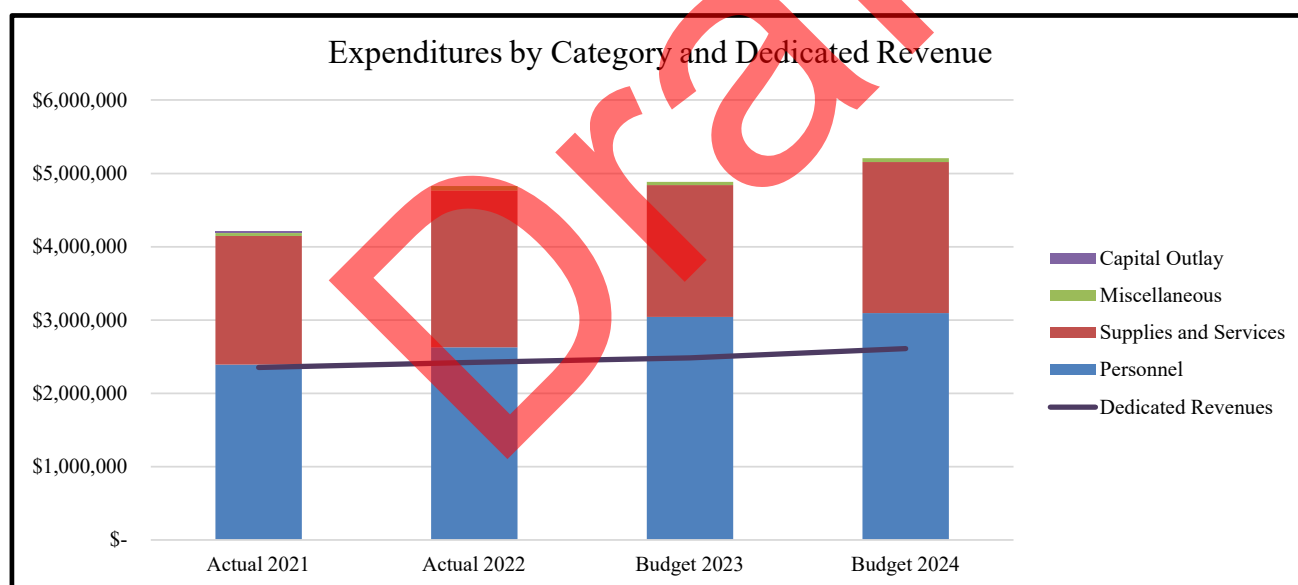
Category: Recreation

2024 Annual Budget**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, SandVenture Outdoor Aquatic Park, and Log Cabin; and collaborating with other departments for parks/trail maintenance, park land acquisition, and parks/trail development.

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 2,393,852	\$ 2,626,615	\$ 3,042,200	\$ 3,096,300
Supplies and Services	1,753,112	2,140,140	1,800,500	2,059,360
Miscellaneous	37,943	61,843	43,900	52,900
Capital Outlay	28,050	-	-	-
Debt Service	5,535	40,740	-	-
Totals	\$ 4,218,492	\$ 4,869,338	\$ 4,886,600	\$ 5,208,560
Dedicated Revenues	\$ 2,351,807	\$ 2,423,443	\$ 2,482,400	\$ 2,611,650

**Key Measures:**

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Community Center Headcount (Door)	182,264	210,023	215,000	NA
CC Membership/Admission Rev	\$705,734.00	\$835,165.00	\$850,000.00	NA
SandVenture Attendance	30,674	27,568	32,091	NA
SV Membership/Admission Revenues	\$177,962.00	\$158,696.00	\$189,679.00	NA
Programming Participants	8,126	6,573	7,000	NA
Fitness Participants	18,231	21,789	22,500	NA
Ice Arena Headcount (Door)	198,555	204,846	206,500	NA
Ice Rental/Admission Revenues	\$840,437.00	\$759,396.00	\$830,000.00	NA
Walking Track	14,873	20354	20,500	NA

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.

Residents and visitors have continued to increase their active engagement at recreation facilities. Membership and admission revenues are anticipated to continue to grow at the Community Center and the updated new SandVenture Outdoor Aquatic Park, while off-season ice revenues will grow as advertising revenues remain steady at the Ice Arena. Continuous process improvement results in customers expecting high quality services, available at the right price in the right place, at the right time. Some improvements are hindered by staffing. Finding and keeping top-notch personnel continues to prove challenging despite focused efforts on identifying and implementing best practices in recruiting and retaining staff.

In the year ahead, Shakopee's Parks and Recreation Department will continue to invest in the partnerships which have helped secure such a strong reputation of high-quality programs and services delivered in beautiful and well-maintained spaces. We will tell our story as often as we can, in as many ways as we can. Our story, that we are better together! And we will invite everyone to join us in serving others in and through Parks and Recreation, continuing to build into Shakopee's strong sense of service and public pride in community.

Recreation Employees:

	2021	2022	2023	2024
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	2	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	1	1	1	1
Building Maintenance Manager	1	1	1	1
Facilities Maintenance Worker	2	2	2	2
Total	18	18	18	18

Division: 67- RECREATION

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
67 - RECREATION				
6002 - WAGES	1,154,900.37	1,324,870.79	1,407,800.00	1,499,400.00
6005 - OVERTIME-FT	12,317.80	7,236.37	1,800.00	1,800.00
6015 - WAGES - PART TIME/TEMP	673,740.79	688,204.39	982,400.00	908,600.00
6017 - OVERTIME-PART TIME/TEMP	20,461.44	23,944.20	13,300.00	13,300.00
WAGES	1,861,420.40	2,044,255.75	2,405,300.00	2,423,100.00
6122 - PERA	105,793.43	119,924.34	106,800.00	113,600.00
6124 - FICA	138,873.99	150,766.88	183,900.00	185,200.00
6135 - HEALTH	165,573.06	193,555.07	204,000.00	242,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	7,068.27	9,898.40	9,700.00	9,700.00
6140 - LIFE/LTD	3,190.31	3,740.14	4,100.00	4,200.00
6145 - DENTAL	6,499.71	7,641.66	9,700.00	9,700.00
6160 - UNEMPLOYMENT	19,374.36	159.88	0.00	0.00
6170 - WORKERS COMPENSATION	60,522.45	60,066.50	93,400.00	81,800.00
6180 - COMPENSATED ABSENCES	23,364.10	28,525.68	25,300.00	27,000.00
6186 - PENSION EXPENSE	2,172.00	8,081.00	0.00	0.00
BENEFITS	532,431.68	582,359.55	636,900.00	673,200.00
WAGES & BENEFITS	2,393,852.08	2,626,615.30	3,042,200.00	3,096,300.00
6202 - SUPPLIES	189,624.43	242,370.19	190,450.00	195,900.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	0.00	11,990.41	0.00	0.00
6212 - UNIFORMS/CLOTHING	11,177.85	11,613.67	10,100.00	7,100.00
6213 - MEETINGS	438.19	1,417.50	1,000.00	800.00
6215 - MATERIALS	0.00	0.00	0.00	0.00
6222 - FUEL	1,556.01	2,148.49	1,900.00	1,900.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	19,515.78	16,609.23	12,400.00	14,000.00
6250 - MERCHANDISE FOR RESALE	28,946.43	30,483.49	29,000.00	2,000.00
6310 - ATTORNEY	350.00	643.50	1,100.00	1,100.00
6315 - BUILDING REPAIRS & MAINTENANCE	141,576.19	168,583.31	101,100.00	140,000.00
6326 - CLEANING SERVICES	30,607.48	52,908.00	30,000.00	25,300.00
6327 - PROFESSIONAL SERVICES	60,495.02	90,602.22	55,730.00	73,200.00
6332 - POSTAGE	5,268.10	7,460.92	5,700.00	6,000.00
6334 - TELEPHONE	13,979.45	14,251.39	12,850.00	12,800.00
6336 - PRINTING/PUBLISHING	23,233.18	27,876.26	15,700.00	17,800.00
6338 - ADVERTISING	962.50	3,828.40	3,200.00	6,000.00
6339 - CABLE/INTERNET	4,785.62	5,385.66	4,070.00	5,710.00
6351 - INSURANCE PREMIUM (IS FUND)	39,100.00	55,100.00	55,100.00	57,500.00
6362 - ELECTRIC	357,334.85	494,074.41	351,700.00	391,700.00
6364 - WATER	20,408.01	16,548.16	13,050.00	13,100.00
6365 - GAS	111,673.27	161,722.43	98,900.00	110,900.00
6366 - SEWER	10,498.63	13,442.68	9,950.00	10,050.00
6367 - REFUSE	61.46	0.00	0.00	0.00
6368 - STORM	12,053.57	13,348.59	11,600.00	12,600.00
6410 - SOFTWARE	60,358.17	47,834.19	58,000.00	50,000.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	94,700.04	94,800.00	98,200.00	103,500.00
6420 - EQUIPMENT LEASES	43,501.47	40.04	40,700.00	40,800.00
6425 - EQUIPMENT RENT (IS FUND)	36,000.00	45,099.96	72,700.00	84,700.00
6430 - BUILDING RENT (IS FUND)	407,700.12	473,100.00	480,500.00	635,900.00

Division: 67- RECREATION

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6435 - OTHER RENT	2,748.14	2,566.21	2,000.00	1,800.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSE	17,132.96	23,553.99	28,300.00	28,300.00
6480 - DUES	7,324.94	10,736.92	5,500.00	8,900.00
SUPPLIES AND SERVICES	1,753,111.86	2,140,140.22	1,800,500.00	2,059,360.00
6610 - AWARDS & DAMAGES	1,000.00	0.00	0.00	0.00
6650 - CREDIT CARD FEES	36,018.01	60,444.61	43,400.00	51,900.00
6660 - BANK FEES- NSF FEE	(271.75)	354.50	0.00	0.00
6661 - CASH SHORT	21.08	424.65	0.00	0.00
6670 - RECREATION SCHOLARSHIPS	1,176.00	619.00	500.00	1,000.00
MISCELLANEOUS EXPENSE	37,943.34	61,842.76	43,900.00	52,900.00
6740 - EQUIPMENT	28,050.33	0.00	0.00	0.00
CAPITAL OUTLAY	28,050.33	0.00	0.00	0.00
6835 - LEASE INTEREST PAYMENT	0.00	7,293.79	0.00	0.00
6830 - CAPITAL LEASE PAYMENT	5,481.01	33,446.21	0.00	0.00
6890 - DEBT SERVICE - OTHER CHARGES	53.99	0.00	0.00	0.00
DEBT SERVICE	5,535.00	40,740.00	0.00	0.00
Total 67 - RECREATION	4,218,492.61	4,869,338.28	4,886,600.00	5,208,560.00

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General Fund: Miscellaneous

The Miscellaneous division comprises 0.9% of the General Fund Expenditures. Miscellaneous includes the following divisions:

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

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Division: **Unallocated**
Category: **Miscellaneous**

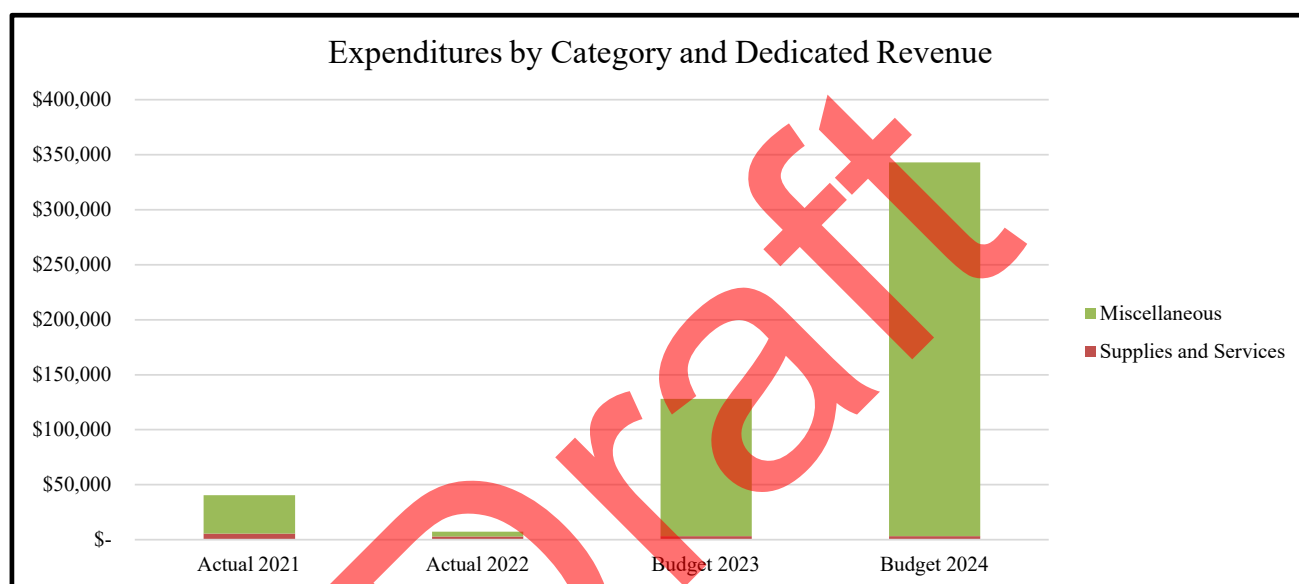
2024 Annual Budget

Description of Services:

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

Budget:

Expenditures by Category	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Supplies and Services	5,500	3,000	3,200	3,100
Miscellaneous	34,927	4,280	125,000	340,000
Totals	\$ 40,427	\$ 7,280	\$ 128,200	\$ 343,100



Budget Impact:

Union negotiations are pending for 2024 for all 3 labor bargaining units. The city set aside additional unallocated dollars to help offset the unknown outcome on these negotiations.

Division: 91- UNALLOCATED

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
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 - SUPPLIES	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	5,500.00	3,000.00	3,200.00	3,100.00
6420 - EQUIPMENT LEASES	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	5,500.00	3,000.00	3,200.00	3,100.00
6620 - PROPERTY TAX/SPECIAL ASSESS	19,450.63	0.00	0.00	0.00
6640 - DESIGNATED MISCELLANEOUS	15,476.11	4,279.98	50,000.00	100,000.00
6681 - CONTINGENCY	0.00	0.00	75,000.00	240,000.00
MISCELLANEOUS EXPENSE	34,926.74	4,279.98	125,000.00	340,000.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Total 91 - UNALLOCATED	40,426.74	7,279.98	128,200.00	343,100.00

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SPECIAL REVENUE

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

SUMMARY

	SHAKOPEE GOVERNMENT TELEVISION	LODGING TAX	ECONOMIC DEVELOPMENT AUTHORITY	RIVER CITY CENTRE	OPIOID SETTLEMENT	PUBLIC SAFETY FUNDING	Total
TAXES	0.00	409,000.00	500,000.00	0.00	0.00	0.00	909,000.00
LICENSES AND PERMITS	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
CHARGES FOR SERVICES	0.00	0.00	341,000.00	0.00	0.00	0.00	341,000.00
FINES AND FORFEITURES	0.00	0.00	0.00	0.00	64,000.00	0.00	64,000.00
MISCELLANEOUS	0.00	0.00	1,000.00	406,000.00	0.00	0.00	407,000.00
TOTAL REVENUES	20,000.00	409,000.00	842,000.00	406,000.00	64,000.00	0.00	1,741,000.00
GENERAL GOVERNMENT	(48,000.00)	(409,000.00)	0.00	0.00	0.00	0.00	(457,000.00)
PUBLIC SAFETY	0.00	0.00	0.00	0.00	(82,370.00)	0.00	(82,370.00)
ECONOMIC DEVELOPMENT	0.00	0.00	(645,550.00)	(205,900.00)	0.00	0.00	(851,450.00)
CAPITAL OUTLAY	0.00	0.00	(150,000.00)	(10,000.00)	0.00	(964,720.00)	(1,124,720.00)
TOTAL EXPENDITURES	(48,000.00)	(409,000.00)	(795,550.00)	(215,900.00)	(82,370.00)	(964,720.00)	(2,515,540.00)
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	(211,360.00)	(211,360.00)
TOTAL OTHER FINANCING	0.00	0.00	0.00	0.00	0.00	(211,360.00)	(211,360.00)
EXCESS (DEFICIENCY) OF REV. OVER EXP.	(28,000.00)	0.00	46,450.00	190,100.00	(18,370.00)	(1,176,080.00)	(985,900.00)
FUND BALANCE, JANUARY 1, 2024	65,184.00	0.00	2,087,977.00	(2,871,230.00)	125,048.00	1,525,324.00	932,303.00
FUND BALANCE, DECEMBER 31, 2024	37,184.00	0.00	2,134,427.00	(2,681,130.00)	106,678.00	349,244.00	(53,597.00)



Fund: **Shakopee Government Television**

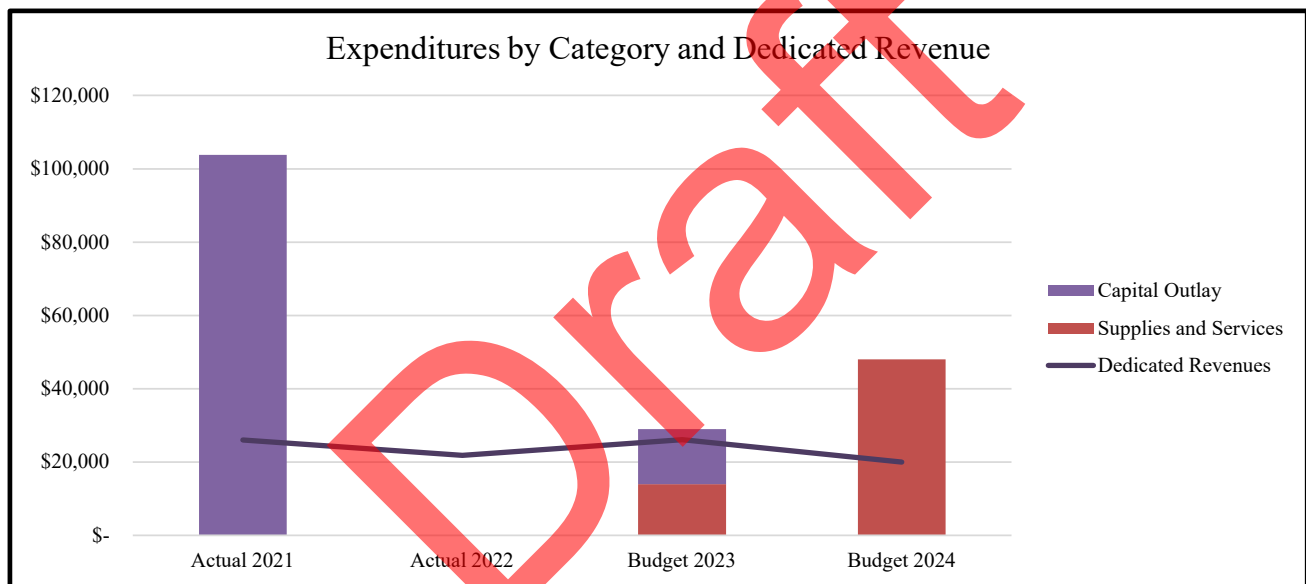
2024 Annual Budget

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 2021	Actual 2022	Budget 2023	Budget 2024
Supplies and Services	52	-	14,000	48,000
Capital Outlay	103,722	-	15,000	-
Totals	\$ 103,774	\$ -	\$ 29,000	\$ 48,000
Dedicated Revenues	\$ 26,054	\$ 21,785	\$ 26,100	\$ 20,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Shakopee Government TV Meetings Broadcasts	70	43	35	36
Video Productions	14	10	35	50

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.

Company: SHAKOPEE GOVERNMENT TELEVISION

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
02150 - SHAKOPEE GOVERNMENT TELEVISION				
REVENUES:				
4205 - CABLE PEG FEES	(27,355.50)	(24,599.01)	(26,000.00)	(20,000.00)
TAXES	(27,355.50)	(24,599.01)	(26,000.00)	(20,000.00)
CHARGES FOR SERVICES				
	0.00	0.00	0.00	0.00
4833 - INTEREST	(844.51)	(748.23)	(100.00)	0.00
4834 - CHANGE IN FAIR MARKET VALUE	2,145.80	3,561.78	0.00	0.00
MISCELLANEOUS	1,301.29	2,813.55	(100.00)	0.00
REVENUES	(26,054.21)	(21,785.46)	(26,100.00)	(20,000.00)
EXPENDITURES:				
6202 - SUPPLIES	0.00	0.00	0.00	0.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	52.19	0.00	0.00	8,000.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	2,000.00	28,000.00
6327 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
6410 - SOFTWARE	0.00	0.00	12,000.00	12,000.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	52.19	0.00	14,000.00	48,000.00
6740 - EQUIPMENT	103,721.54	0.00	15,000.00	0.00
CAPITAL OUTLAY	103,721.54	0.00	15,000.00	0.00
EXPENDITURES	103,773.73	0.00	29,000.00	48,000.00
OTHER FINANCING:				
Total 02150 - SHAKOPEE GOVERNMENT TELEVISION	77,719.52	(21,785.46)	2,900.00	28,000.00



Fund: **Lodging Tax**

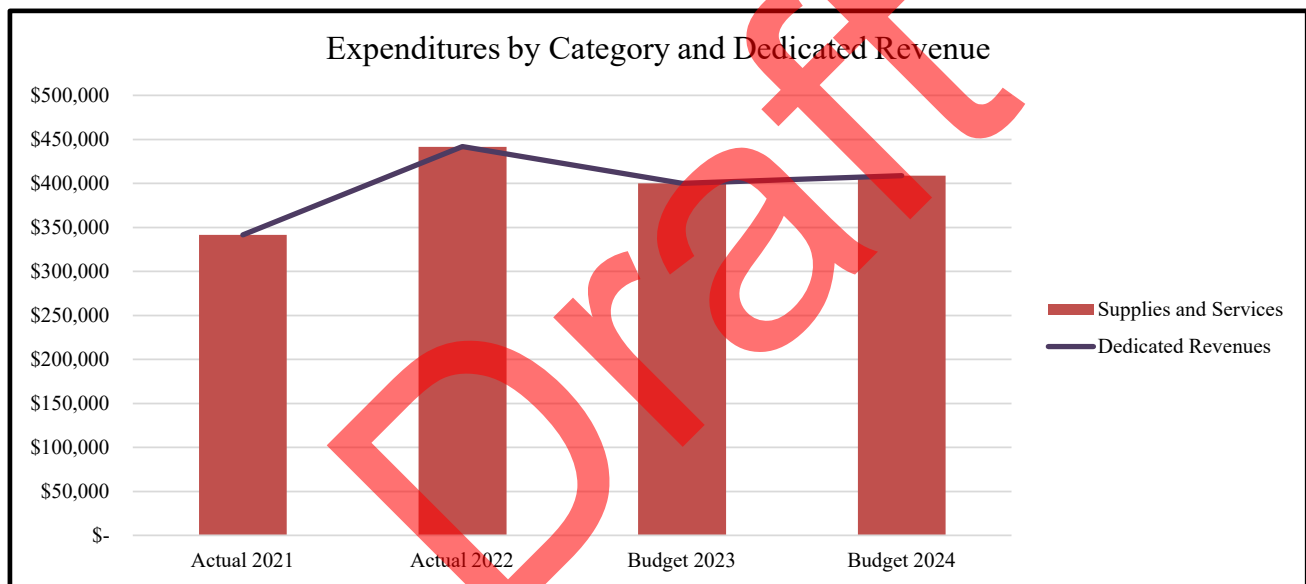
2024 Annual Budget

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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Supplies and Services	341,450	441,824	400,000	409,000
Totals	\$ 341,450	\$ 441,824	\$ 400,000	\$ 409,000
Dedicated Revenues	\$ 341,450	\$ 441,824	\$ 400,000	\$ 409,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
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. In 2022 we saw an increase in lodging tax to a level above 2019 before the pandemic. 2023 continued to show an increase in lodging tax. In 2024 we anticipate levels to increase slightly due to increased demand but with hotel numbers remaining steady revenue will flatten out.

Company: LODGING TAX

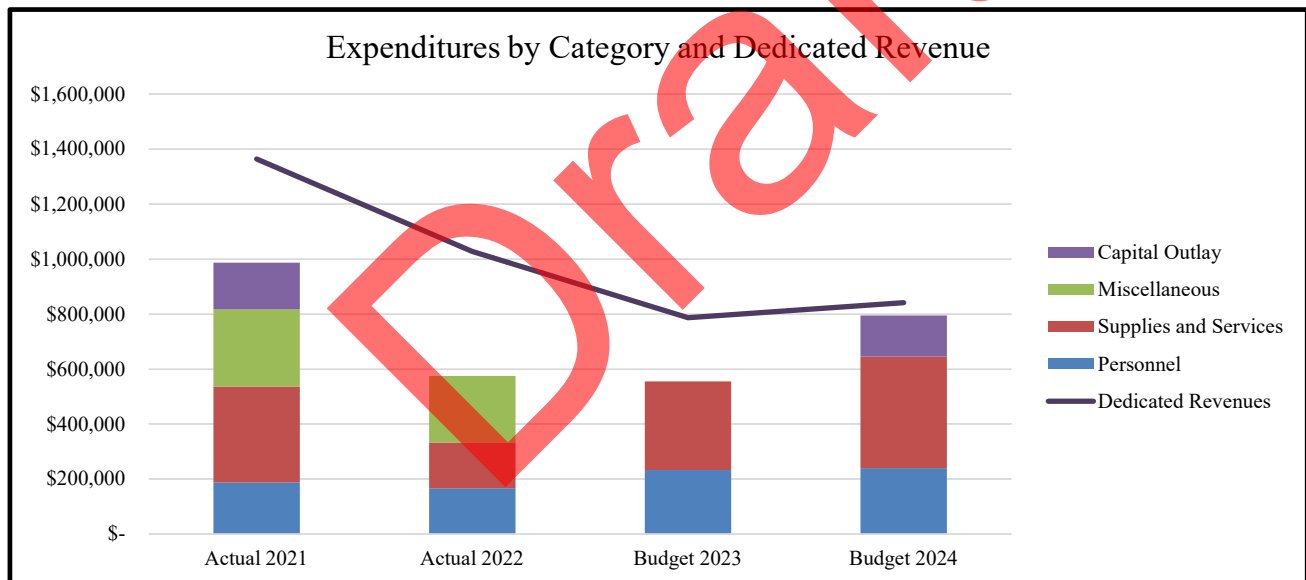
Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
02180 - LODGING TAX				
REVENUES:				
4050 - LODGING TAX	(341,450.20)	(441,824.31)	(400,000.00)	(409,000.00)
TAXES	(341,450.20)	(441,824.31)	(400,000.00)	(409,000.00)
REVENUES	(341,450.20)	(441,824.31)	(400,000.00)	(409,000.00)
EXPENDITURES:				
6320 - LODGING TAX	324,377.69	421,628.17	380,000.00	388,550.00
6327 - PROFESSIONAL SERVICES	17,072.51	20,196.14	20,000.00	20,450.00
SUPPLIES AND SERVICES	341,450.20	441,824.31	400,000.00	409,000.00
EXPENDITURES	341,450.20	441,824.31	400,000.00	409,000.00
OTHER FINANCING:				
Total 02180 - LODGING TAX	0.00	0.00	0.00	0.00

**Description of Services:**

The EDA was organized to promote development, improve housing and reduce blighted areas in the City. 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.

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 186,847	\$ 166,961	\$ 232,300	\$ 239,800
Supplies and Services	350,157	165,766	322,500	405,750
Miscellaneous	279,998	241,760	-	-
Capital Outlay	170,715	-	-	150,000
Totals	\$ 987,717	\$ 574,487	\$ 554,800	\$ 795,550
Dedicated Revenues	\$ 1,364,598	\$ 1,027,821	\$ 786,500	\$ 842,000

**Key Measures:**

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Overall Improvement Value of Façade Loans	0	0	0	NA
Façade Loans Granted	0	1	1	NA
# of Façade Loans	0	0	0	NA
Grants Received for Economic Development	\$550,856	\$240,476	\$23,250	NA

Budget Impact:

Several major redevelopment projects are underway including Canterbury Park, a \$400 million mixed use development. The Southwest Development at Canterbury now includes the award-winning Greystone Construction headquarters, the Omry, a 147-unit luxury 55+ rental development that open late in 2023, a new building is home to Badger Hill Brewing and Bravis Modern Street Food and a new daycare complex, NextSteps, that opened in December 2023. Pulte is in its final phase of townhome construction at Canterbury Crossings. The Amphitheater at Canterbury is under construction with completion slated for Spring 2025. 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 also demolished more than a dozen barns and also constructed new dormitories and replacement horse barns.

The city also received approval from the State Legislature for a special Tax Increment Financing District for the Shakopee Gravel Pit, should it be redeveloped. The city developed a concept plan for the redevelopment that includes creation of a mixed-use community that would require a private investment over the next five years of \$300 million.

Shakopee's entrepreneur group that started with less than a dozen companies is now more than 25 and is now called the Foundry MN, Companies are largely in the manufacturing sector but also includes med tech, retail goods and software. One of the companies, Remastered Sleep, came in second in the Minnesota Cup competition. Two member companies, both from Shakopee, participated in the Scott County CDA FastTrack Challenge, with Written Hugs Design coming in third and Accelerated Care Solutions taking first place.

The EDA also received Congressional funding towards construction of the Innovation Hub. This regional facility will serve as the hub for university programs, entrepreneurial programs, training and offer access to funding like Angel Investors or venture capital. Senator Klobuchar came to Shakopee in 2023 to announce the funding and her continued support for the facility while also talking about the importance of entrepreneurs in keeping Minnesota competitive. Senator Smith also sent her support.

The EDA hosted its second beer event, TAP2023 in September with more than 40 brewers and more than 700 attendees. People attended the event again from not only the Twin Cities but also from surrounding states. The event was one of the highest-ranking new events last year with 4.9 out of 5 rating on Eventbrite. The trend continued this year with positive feedback from attendees and breweries. A new addition this year was the Badger Hill Hootenanny, featuring local singers and songwriters.

Prior to the main event, brewers and members of the corporate community and entrepreneurs met to talk about challenges and opportunities. This year the event, sponsored by Shakopee Public Utilities, was held at the Landing and had more than 100 attendees including Congressperson Craig, who was the featured speaker, where she spoke about her support for the Hub and the need for entrepreneurs. Others in attendance included local state representatives and members of the city council, Scott County Board of Commissioners and Three Rivers Park Board.

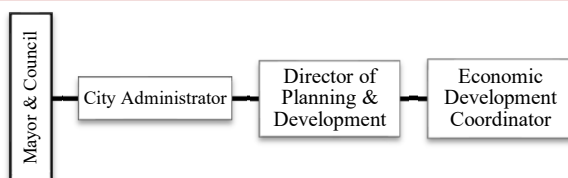
Last year, the EDA bought out the existing master lease for River City Centre to gain control of tenancing The EDA completed a \$3 million renovation that included new storefronts, canopies, signage, street lighting, sidewalks and landscaping. Kraus Anderson was the EDA's construction manager. RSP Architects, Confluence and SEH worked together to complete the project. The EDA already owns the underlying ground and has been working with the Scott County CDA to convert River City Centre into a condominium, one for the retail and one for the residential units.

Staff worked with OPUS Development on a major business park development in the West End and should be completed at the end of 2023 and ready for tenants in 2024. The EDA also worked with Sam's Club to open a regional distribution facility off Stagecoach. The average wage will be \$24 plus benefits. They expect to hire at least 120 people and invest more than \$8 million in tenant upfit.

Economic Development Authority Employees:

	2021	2022	2023	2024
Director of Planning & Development	0.5	0.5	0.5	0.5
Economic Development Coordinator	0	0	1	1
Economic Development Specialist	1	1	0	0
Total	1.5	1.5	1.5	1.5

Organization Chart:



Company: ECONOMIC DEVELOPMENT AUTHORITY

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
02190 - ECONOMIC DEVELOPMENT AUTHORITY				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(314,813.85)	(459,526.26)	(500,000.00)	(500,000.00)
4013 - MARKET VALUE CREDIT	(30.50)	(49.12)	0.00	0.00
4015 - FISCAL DISPARITIES	(37,095.92)	(34,862.30)	0.00	0.00
4020 - MOBIL HOME TAX	(3.50)	(6.59)	0.00	0.00
4025 - PAYMENT IN LIEU OF TAXES	(626.45)	(934.32)	0.00	0.00
4040 - OTHER TAXES	(0.25)	(0.52)	0.00	0.00
TAXES	(352,570.47)	(495,379.11)	(500,000.00)	(500,000.00)
4450 - STATE GRANTS & AIDS	(332,732.00)	0.00	0.00	0.00
4490 - OTHER GRANTS/AIDS	(218,123.99)	(240,476.01)	0.00	0.00
4705 - SPUC REVENUE CONTRIBUTION	0.00	(315,512.68)	(286,500.00)	(300,000.00)
INTERGOVERNMENTAL	(550,855.99)	(555,988.69)	(286,500.00)	(300,000.00)
4588 - BUSINESS SUBSIDY APP FEE	0.00	0.00	0.00	(12,000.00)
4766 - GENERAL ADMISSIONS	0.00	(29,148.80)	0.00	(29,000.00)
CHARGES FOR SERVICES	0.00	(29,148.80)	0.00	(41,000.00)
4833 - INTEREST	(6,601.51)	(11,805.24)	0.00	(1,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	18,108.73	64,500.46	0.00	0.00
4855 - SALE OF ASSETS	(472,679.20)	0.00	0.00	0.00
MISCELLANEOUS	(461,171.98)	52,695.22	0.00	(1,000.00)
REVENUES	(1,364,598.44)	(1,027,821.38)	(786,500.00)	(842,000.00)
EXPENDITURES:				
6002 - WAGES	138,097.33	123,479.44	186,200.00	196,600.00
WAGES	138,097.33	123,479.44	186,200.00	196,600.00
6122 - PERA	12,173.96	10,524.03	14,000.00	14,700.00
6124 - FICA	11,623.38	10,350.68	14,200.00	15,000.00
6135 - HEALTH	20,165.69	15,711.79	14,000.00	9,400.00
6139 - POST EMPLOYMENT HEALTH PLAN	650.31	630.00	500.00	500.00
6140 - LIFE/LTD	426.49	349.80	300.00	300.00
6145 - DENTAL	755.95	588.00	500.00	500.00
6170 - WORKERS COMPENSATION	1,131.06	882.63	700.00	800.00
6180 - COMPENSATED ABSENCES	1,822.44	4,444.19	1,900.00	2,000.00
BENEFITS	48,749.28	43,481.12	46,100.00	43,200.00
WAGES & BENEFITS	186,846.61	166,960.56	232,300.00	239,800.00
6202 - SUPPLIES	1,168.25	3,006.49	1,400.00	3,400.00
6213 - MEETINGS	248.47	1,023.37	2,500.00	2,500.00
6310 - ATTORNEY	17,725.10	6,135.00	25,000.00	25,000.00
6312 - ENGINEERING/DESIGN CONSULTANTS	0.00	0.00	0.00	50,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	305,961.65	107,974.62	261,000.00	281,000.00
6332 - POSTAGE	0.00	12.95	0.00	500.00
6334 - TELEPHONE	18.84	235.56	0.00	250.00

Company: ECONOMIC DEVELOPMENT AUTHORITY

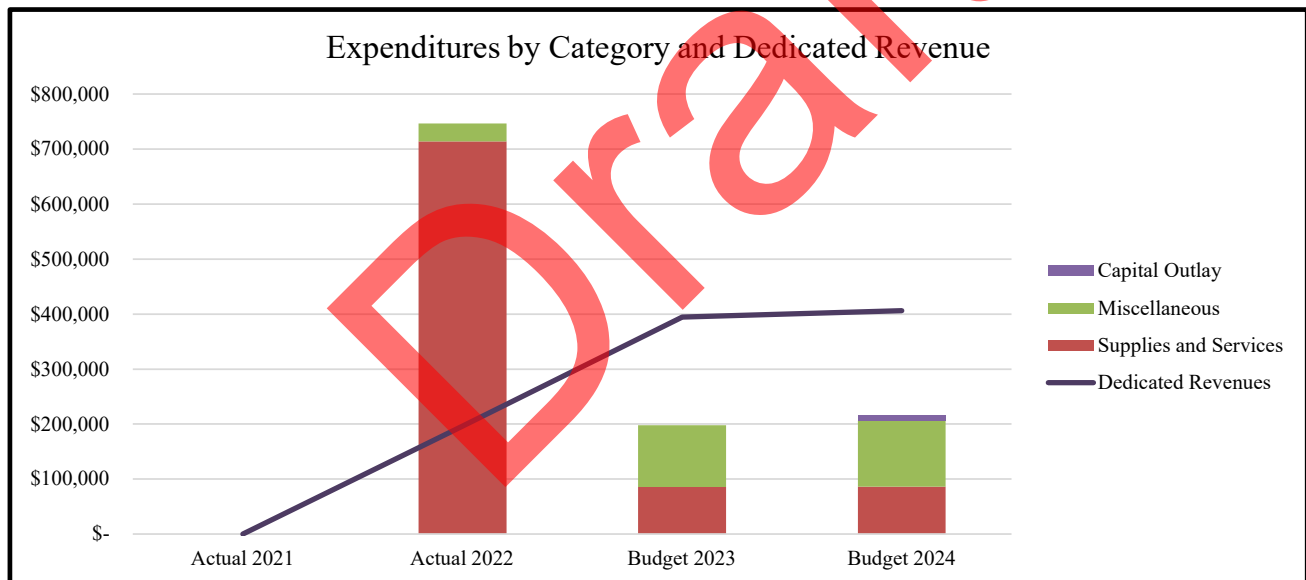
Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6336 - PRINTING/PUBLISHING	0.00	289.00	0.00	200.00
6338 - ADVERTISING	0.00	9,495.87	0.00	15,000.00
6351 - INSURANCE PREMIUM (IS FUND)	10,900.00	17,300.00	17,300.00	11,400.00
6362 - ELECTRIC	0.00	0.00	0.00	0.00
6365 - GAS	(3.29)	0.00	0.00	0.00
6410 - SOFTWARE	0.00	0.00	0.00	0.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	3,699.96	1,800.00	1,800.00	2,400.00
6420 - EQUIPMENT LEASES	0.00	5,540.98	0.00	0.00
6430 - BUILDING RENT (IS FUND)	6,000.00	6,500.04	6,600.00	6,200.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	2,189.76	4,198.22	3,000.00	4,000.00
6480 - DUES	1,724.50	1,655.00	2,000.00	2,000.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	524.00	599.00	1,900.00	1,900.00
SUPPLIES AND SERVICES	350,157.24	165,766.10	322,500.00	405,750.00
6610 - AWARDS & DAMAGES	279,998.08	240,476.01	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	0.00	1,284.00	0.00	0.00
MISCELLANEOUS EXPENSE	279,998.08	241,760.01	0.00	0.00
6710 - LAND	170,715.00	0.00	0.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	0.00	0.00	0.00	150,000.00
CAPITAL OUTLAY	170,715.00	0.00	0.00	150,000.00
EXPENDITURES	987,716.93	574,486.67	554,800.00	795,550.00
OTHER FINANCING:				
8019 - TRANSFER IN FROM CAPITAL FUNDS	(3,700.00)	0.00	0.00	0.00
TRANSFERS IN	(3,700.00)	0.00	0.00	0.00
OTHER FINANCING	(3,700.00)	0.00	0.00	0.00
Total 02190 - ECONOMIC DEVELOPMENT AUTHORITY	(380,581.51)	(453,334.71)	(231,700.00)	(46,450.00)

Fund: **River City Centre****2024 Annual Budget****Description of Services:**

In August 2022, the EDA became the master tenant for the commercial space on River City Centre. The property consists of 13 tenant spaces. The city has all of the spaces currently leased but we can assume over time that there will be some vacancies. The city provides day to day management and oversaw the renovation of the structure in 2022. The city is in the process of working with the Scott County CDA on dividing the building into two condo units, one for the commercial space and one for the rental space.

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Supplies and Services	-	714,316	85,750	85,900
Miscellaneous	-	32,308	112,200	120,000
Capital Outlay	-	-	-	10,000
Totals	\$ -	\$ 746,624	\$ 197,950	\$ 215,900
Dedicated Revenues	\$ -	\$ 196,214	\$ 394,900	\$ 406,000

**Budget Impact:**

The budget presented here accounts for operations only.

Company: RIVER CITY CENTRE

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
02300 - RIVER CITY CENTRE				
REVENUES:				
4833 - INTEREST	0.00	(11,480.70)	0.00	0.00
4841 - LEASE RENT	0.00	(20,377.01)	(380,000.00)	(390,000.00)
4842 - LEASE OPERATING CHARGE	0.00	(5,644.87)	(14,900.00)	(16,000.00)
4850 - MISCELLANEOUS	0.00	0.00	0.00	0.00
MISCELLANEOUS	0.00	(37,502.58)	(394,900.00)	(406,000.00)
REVENUES	0.00	(37,502.58)	(394,900.00)	(406,000.00)
EXPENDITURES:				
6202 - SUPPLIES	0.00	0.00	0.00	300.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	6,629.36	10,000.00	15,000.00
6310 - ATTORNEY	0.00	38,349.91	15,000.00	15,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	2,818.32	10,000.00	10,000.00
6326 - CLEANING SERVICES	0.00	660.71	1,650.00	1,650.00
6327 - PROFESSIONAL SERVICES	0.00	659,168.12	20,000.00	20,000.00
6352 - LIABILITY	0.00	1,842.00	6,200.00	6,200.00
6362 - ELECTRIC	0.00	1,073.35	10,320.00	2,000.00
6364 - WATER	0.00	(327.44)	300.00	300.00
6365 - GAS	0.00	657.12	0.00	3,000.00
6366 - SEWER	0.00	53.16	130.00	300.00
6367 - REFUSE	0.00	3,390.93	12,000.00	12,000.00
6368 - STORM	0.00	30.92	150.00	150.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	0.00	(30.00)	0.00	0.00
SUPPLIES AND SERVICES	0.00	714,316.46	85,750.00	85,900.00
6610 - AWARDS & DAMAGES	0.00	0.00	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	0.00	32,307.50	112,200.00	120,000.00
MISCELLANEOUS EXPENSE	0.00	32,307.50	112,200.00	120,000.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	0.00	0.00	0.00	10,000.00
CAPITAL OUTLAY	0.00	0.00	0.00	10,000.00
EXPENDITURES	0.00	746,623.96	197,950.00	215,900.00
OTHER FINANCING:				
Total 02300 - RIVER CITY CENTRE	0.00	709,121.38	(196,950.00)	(190,100.00)



Fund: **Opioid Settlement**

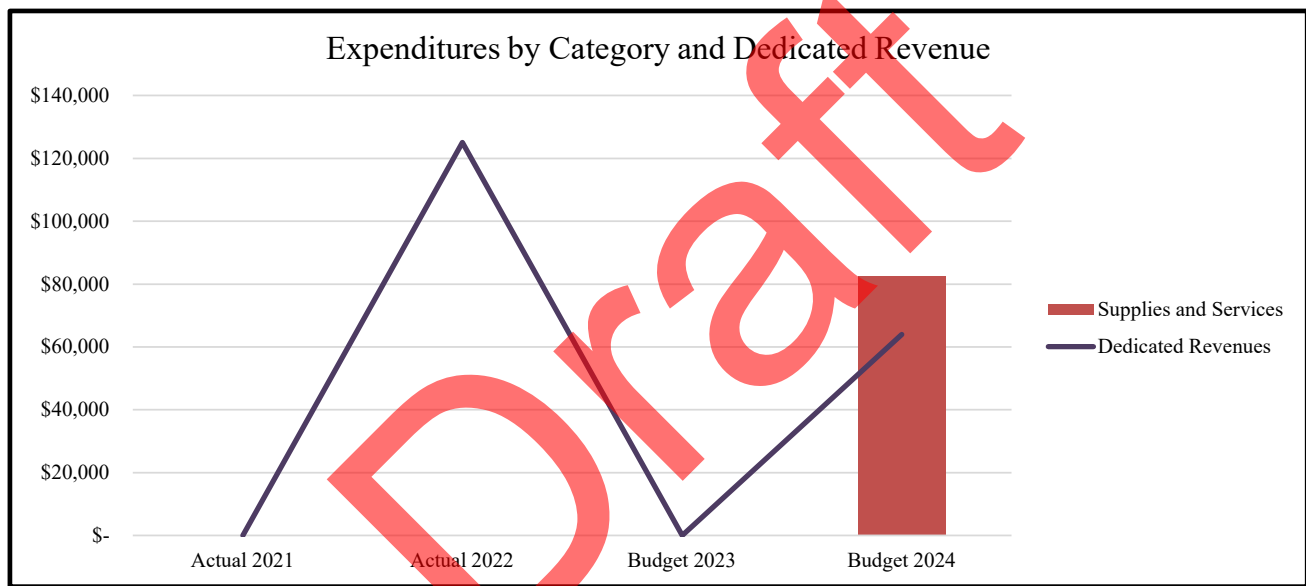
2024 Annual Budget

Description of Services:

The fund was created in 2022 when the City received the first opioid settlement from the Department of Finance. The City opted in as part of the settlement with the State of Minnesota. The city receives a portion of the settlement disbursed by the State. At least 85% of the funds must be used for abatement of the opioid epidemic.

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Supplies and Services	-	-	-	82,370
Totals	\$ -	\$ -	\$ -	\$ 82,370
Dedicated Revenues	\$ -	\$ 125,048	\$ -	\$ 64,000



Budget Impact:

The City entered into a cooperative agreement with the City of Savage and Scott County in 2023 to create a coordinated response program with the mission for County services staff to work in partnership with local law enforcement departments to provide outreach following a crisis, and jointly assist with finding a long-term solution to mental health impacts in the community. The program focuses on connecting community members who have had police contact, to a qualified social work Coordinated Responder within days after the mental health related crisis has passed with the goal for the Coordinated Responder to provide needs assessments, culturally appropriate referrals, assistance with system navigation, and care coordination. In 2023 the County funded the program. In 2024 the City will be responsible for 1/4 of the costs of the Coordinated Responder staff and supervision.

Company: OPIOID SETTLEMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
02400 - OPIOID SETTLEMENT				
REVENUES:				
4821 - FINES & FORFEITS	0.00	(125,047.92)	0.00	(64,000.00)
FINES & FORFEITS	0.00	(125,047.92)	0.00	(64,000.00)
REVENUES	0.00	(125,047.92)	0.00	(64,000.00)
EXPENDITURES:				
6327 - PROFESSIONAL SERVICES	0.00	0.00	0.00	82,370.00
SUPPLIES AND SERVICES	0.00	0.00	0.00	82,370.00
EXPENDITURES	0.00	0.00	0.00	82,370.00
OTHER FINANCING:				
Total 02400 - OPIOID SETTLEMENT	0.00	(125,047.92)	0.00	18,370.00



Fund: **Public Safety Funding**

2024 Annual Budget

Description of Services:

This fund was created in 2023. The 2023 omnibus tax bill included \$210 million in one-time public safety aid that will be distributed on Dec. 26, 2023, to cities across the state. Unlike local government aid, this aid cannot be used for general purposes, but instead must be used to “provide public safety.” The City is expected to received \$1,995,109 by December 2023.

Budget:

Expenditures by Category	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Capital Outlay	-	-	-	964,720
Totals	\$ -	\$ -	\$ -	\$ 964,720



Budget Impact:

The City intends to use the funds to pay for the following public safety projects:

Budgeted Projects:	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
Patrol Officers (2)	\$ -	\$ 211,360	\$ 105,680	\$ -	\$ -
Marked Squad Car	-	85,000	-	-	-
Body Worn Cameras	79,718	79,718	79,718	79,718	79,718
Fire Department Services	55,353	-	-	-	-
Fire Station #1 Remodel	72,250	-	-	-	-
Design Services for Fire Station	-	800,000	-	-	-
Self-Contained Breathing	262,464	-	-	-	-
Total Budgeted	\$ 469,785	\$ 1,176,078	\$ 185,398	\$ 79,718	\$ 79,718
Public Safety Dollars Received	\$ 1,995,109	\$ -	\$ -	\$ -	\$ -
Budgeted Projects	\$ 469,785	\$ 1,176,078	\$ 185,398	\$ 79,718	\$ 79,718
Public Safety Funds Remaining	\$ 1,525,324	\$ 349,246	\$ 163,848	\$ 84,130	\$ 4,412

Company: PUBLIC SAFETY FUNDING

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
02500 - PUBLIC SAFETY FUNDING				
REVENUES:				
EXPENDITURES:				
6327 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	0.00	0.00	0.00	0.00
6730 - BUILDINGS	0.00	0.00	0.00	800,000.00
6740 - EQUIPMENT	0.00	0.00	0.00	164,720.00
CAPITAL OUTLAY	0.00	0.00	0.00	964,720.00
EXPENDITURES	0.00	0.00	0.00	964,720.00
OTHER FINANCING:				
8053 - TRANSFER OUT TO GENERAL FUND	0.00	0.00	0.00	211,360.00
TRANSERS OUT	0.00	0.00	0.00	211,360.00
OTHER FINANCING	0.00	0.00	0.00	211,360.00
Total 02500 - PUBLIC SAFETY FUNDING	0.00	0.00	0.00	1,176,080.00

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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.

SUMMARY

	2016A GO TAX ABATEMENT BOND	2019A GO TAX INCREMENT REV BON	2020A GO TAX INCREMENT REV BON	2022A GO TAX INCREMENT REV BON	2022A GO IMPROVEMENT BONDS	TOTAL DEBT SERVICE
TAXES	2,189,000.00	0.00	0.00	0.00	121,500.00	2,310,500.00
SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	173,100.00	173,100.00
TOTAL REVENUES	2,189,000.00	0.00	0.00	0.00	294,600.00	2,483,600.00
DEBT SERVICE	(2,097,900.00)	(339,200.00)	(628,800.00)	(252,200.00)	(512,800.00)	(3,830,900.00)
TOTAL EXPENDITURES	(2,097,900.00)	(339,200.00)	(628,800.00)	(252,200.00)	(512,800.00)	(3,830,900.00)
TRANSFERS IN	0.00	364,800.00	666,000.00	267,800.00	0.00	1,298,600.00
TOTAL OTHER FINANCING	0.00	364,800.00	666,000.00	267,800.00	0.00	1,298,600.00
EXCESS (DEFICIENCY) OF REV. OVER EXP.	91,100.00	25,600.00	37,200.00	15,600.00	(218,200.00)	(48,700.00)
FUND BALANCE, JANUARY 1	1,302,400.00	301,100.00	558,100.00	102,400.00	727,400.00	2,991,400.00
FUND BALANCE, DECEMBER 31	1,393,500.00	326,700.00	595,300.00	118,000.00	509,200.00	2,942,700.00

2024 Annual Budget



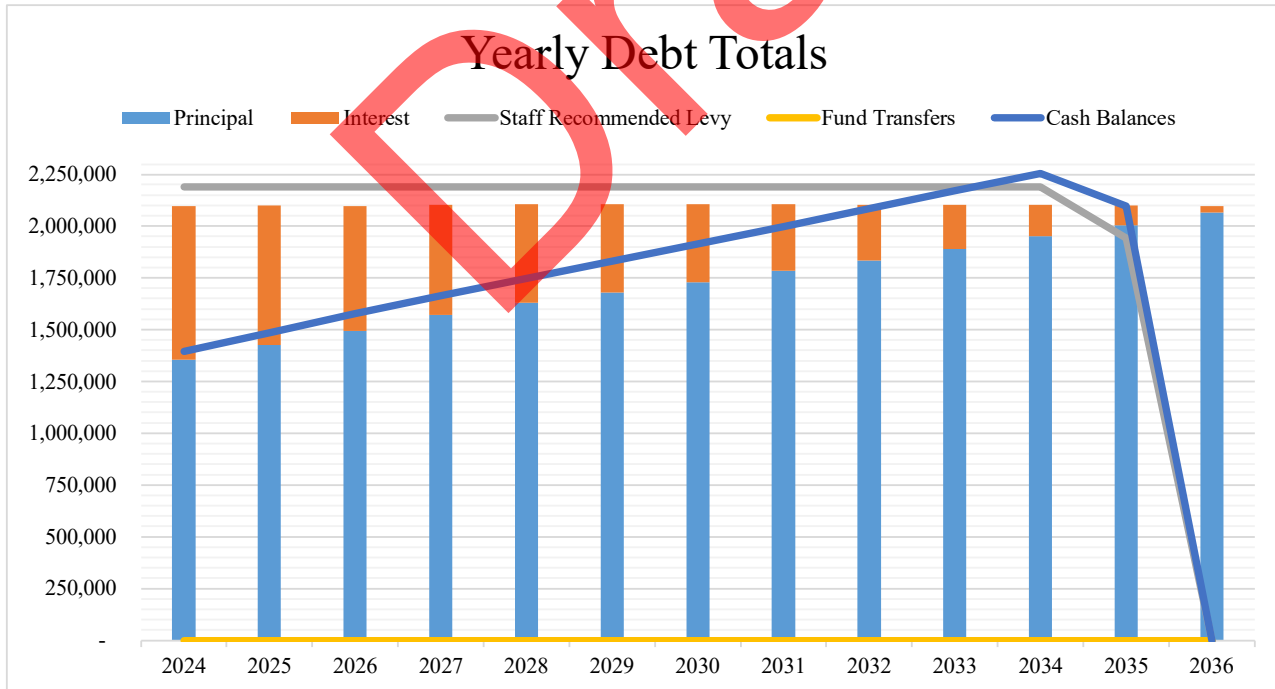
Fund: **G.O. Tax Abatement Bonds, Series 2016A**
 Issuance: \$ 29,500,000
 Maturity: February 1, 2036

Establishment:

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

Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Principal Remaining	\$ 25,010,000	\$ 23,745,000	\$ 22,415,000	\$ 21,060,000
Interest Remaining	\$ 6,526,888	\$ 5,692,431	\$ 4,902,900	\$ 4,160,500
Debt Levy	\$ 2,237,635	\$ 2,239,473	\$ 2,237,793	\$ 2,240,155
Cancelled Debt Levy	\$ 49,035	\$ 50,473	\$ 48,793	\$ 51,155
Staff Recommended Levy	\$ 2,188,600	\$ 2,189,000	\$ 2,189,000	\$ 2,189,000
Cash Balances	\$ 1,211,007	\$ 1,228,286	\$ 1,302,442	\$ 1,393,542



Company: 2016A GO TAX ABATEMENT BOND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
03044 - 2016A GO TAX ABATEMENT BOND				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(2,188,600.00)	(2,189,000.00)	(2,189,000.00)	(2,189,000.00)
TAXES	(2,188,600.00)	(2,189,000.00)	(2,189,000.00)	(2,189,000.00)
4833 - INTEREST	(895.20)	(1,562.43)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	21,827.23	70,325.16	0.00	0.00
MISCELLANEOUS	20,932.03	68,762.73	0.00	0.00
REVENUES	(2,167,667.97)	(2,120,237.27)	(2,189,000.00)	(2,189,000.00)
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	1,205,000.00	1,265,000.00	1,330,000.00	1,355,000.00
6850 - DEBT SERVICE INTEREST	896,206.26	834,456.26	789,500.00	742,400.00
6860 - FISCAL AGENT FEES	963.00	910.83	500.00	500.00
6890 - DEBT SERVICE - OTHER CHARGES	3,100.00	0.00	0.00	0.00
DEBT SERVICE	2,105,269.26	2,100,367.09	2,120,000.00	2,097,900.00
EXPENDITURES	2,105,269.26	2,100,367.09	2,120,000.00	2,097,900.00
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
PROCEEDS FROM DEBT/LEASE 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	(62,398.71)	(19,870.18)	(69,000.00)	(91,100.00)

2024 Annual Budget



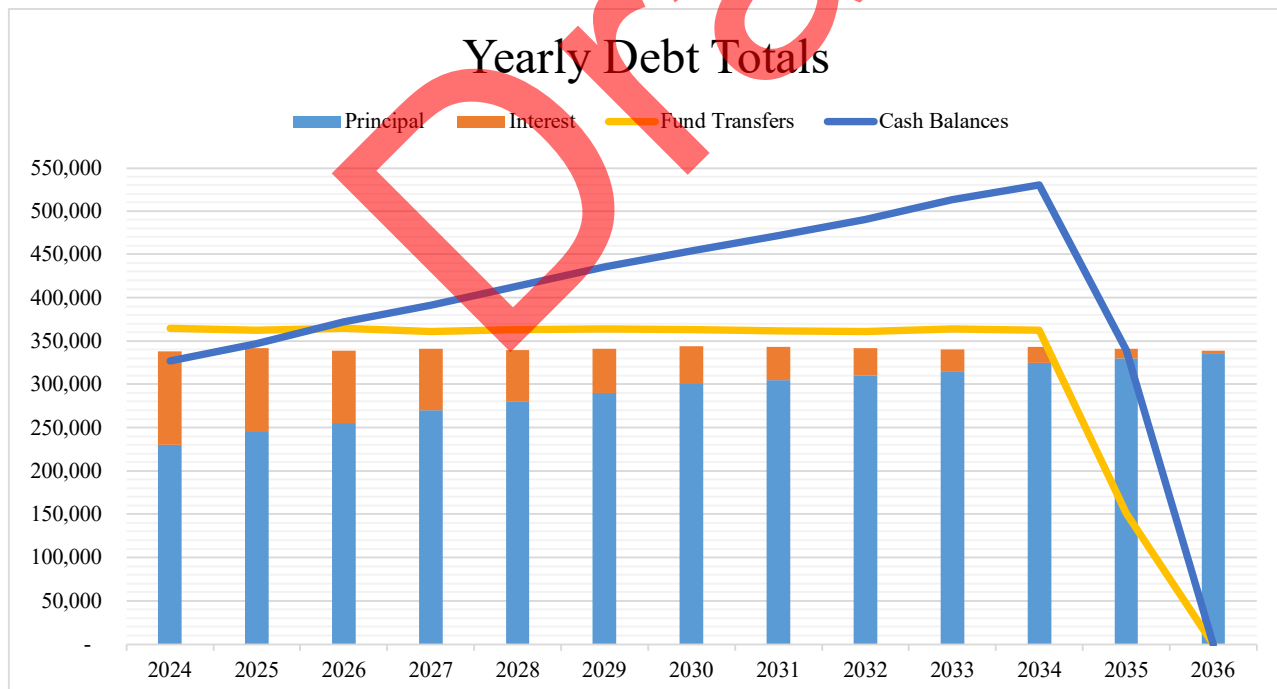
Fund: **G.O. Tax Increment Revenue Bonds, Series 2019A**
 Issuance: \$ 4,220,000
 Maturity: February 1, 2036

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 2021	Actual 2022	Projected 2023	Projected 2024
Principal Remaining	\$ 4,220,000	\$ 4,010,000	\$ 3,790,000	\$ 3,560,000
Interest Remaining	\$ 891,738	\$ 761,525	\$ 642,063	\$ 533,850
TIF Revenue Transfer	\$ 263,701	\$ 346,739	\$ 361,161	\$ 364,836
Cash Balances	\$ 290,355	\$ 279,223	\$ 301,101	\$ 326,724



Company: 2019A GO TAX INCREMENT REV BON

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
03045 - 2019A GO TAX INCREMENT REV BON				
REVENUES:				
4833 - INTEREST	(950.85)	(273.57)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	2,004.39	15,973.92	0.00	0.00
MISCELLANEOUS	1,053.54	15,700.35	0.00	0.00
REVENUES	1,053.54	15,700.35	0.00	0.00
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	0.00	210,000.00	220,000.00	230,000.00
6850 - DEBT SERVICE INTEREST	135,462.52	130,212.52	119,500.00	108,200.00
6860 - FISCAL AGENT FEES	1,013.00	1,010.83	1,000.00	1,000.00
DEBT SERVICE	136,475.52	341,223.35	340,500.00	339,200.00
EXPENDITURES	136,475.52	341,223.35	340,500.00	339,200.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	0.00	0.00	0.00	0.00
8019 - TRANSFER IN FROM CAPITAL FUNDS	(263,701.00)	(346,739.00)	(361,200.00)	(364,800.00)
TRANSFERS IN	(263,701.00)	(346,739.00)	(361,200.00)	(364,800.00)
PROCEEDS FROM DEBT/LEASE ISSUED	0.00	0.00	0.00	0.00
OTHER FINANCING	(263,701.00)	(346,739.00)	(361,200.00)	(364,800.00)
Total 03045 - 2019A GO TAX INCREMENT REV BON	(126,171.94)	10,184.70	(20,700.00)	(25,600.00)

2024 Annual Budget



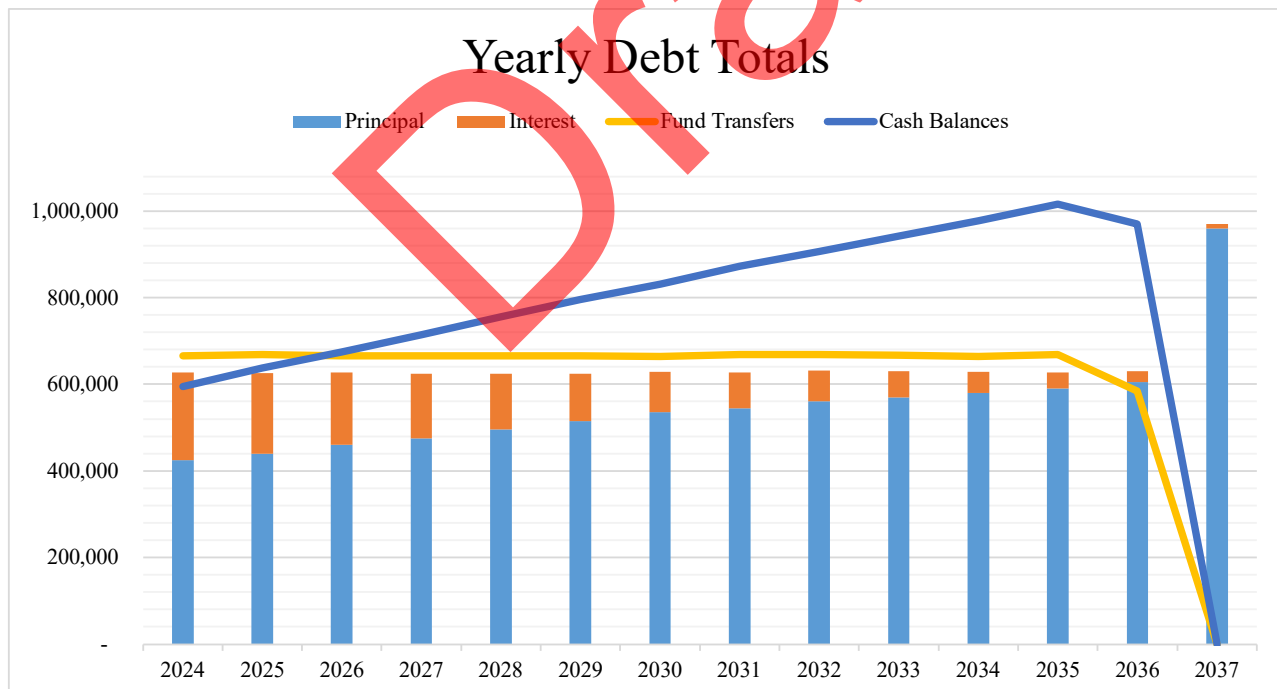
Fund: **G.O. Tax Increment Revenue Bonds, Series 2020A**
 Issuance: \$ 8,165,000
 Maturity: February 1, 2037

Establishment:

The bond was issued for \$8,165,000 and matures on February 01, 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 2021	Actual 2022	Projected 2023	Projected 2024
Principal Remaining	\$ 8,165,000	\$ 8,165,000	\$ 7,755,000	\$ 7,330,000
Interest Remaining	\$ 1,819,750	\$ 1,592,050	\$ 1,372,550	\$ 1,169,750
TIF Revenue Transfer	\$ 130,216	\$ 534,425	\$ 668,115	\$ 666,015
Cash Balances	\$ 242,704	\$ 518,264	\$ 558,068	\$ 595,283



Company: 2020A GO TAX INCREMENT REV BON

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
03046 - 2020A GO TAX INCREMENT REV BON				
REVENUES:				
4833 - INTEREST	(161.36)	(1,767.68)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	218.49	29,893.72	0.00	0.00
MISCELLANEOUS	57.13	28,126.04	0.00	0.00
REVENUES	57.13	28,126.04	0.00	0.00
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	0.00	0.00	410,000.00	425,000.00
6850 - DEBT SERVICE INTEREST	246,042.49	227,700.00	219,500.00	202,800.00
6860 - FISCAL AGENT FEES	1,013.00	960.83	1,000.00	1,000.00
DEBT SERVICE	247,055.49	228,660.83	630,500.00	628,800.00
EXPENDITURES	247,055.49	228,660.83	630,500.00	628,800.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	0.00	0.00	0.00	0.00
8019 - TRANSFER IN FROM CAPITAL FUNDS	(130,216.00)	(534,425.00)	(668,100.00)	(666,000.00)
TRANSFERS IN	(130,216.00)	(534,425.00)	(668,100.00)	(666,000.00)
PROCEEDS FROM DEBT/LEASE ISSUED	0.00	0.00	0.00	0.00
OTHER FINANCING	(130,216.00)	(534,425.00)	(668,100.00)	(666,000.00)
Total 03046 - 2020A GO TAX INCREMENT REV BON	116,896.62	(277,638.13)	(37,600.00)	(37,200.00)

2024 Annual Budget



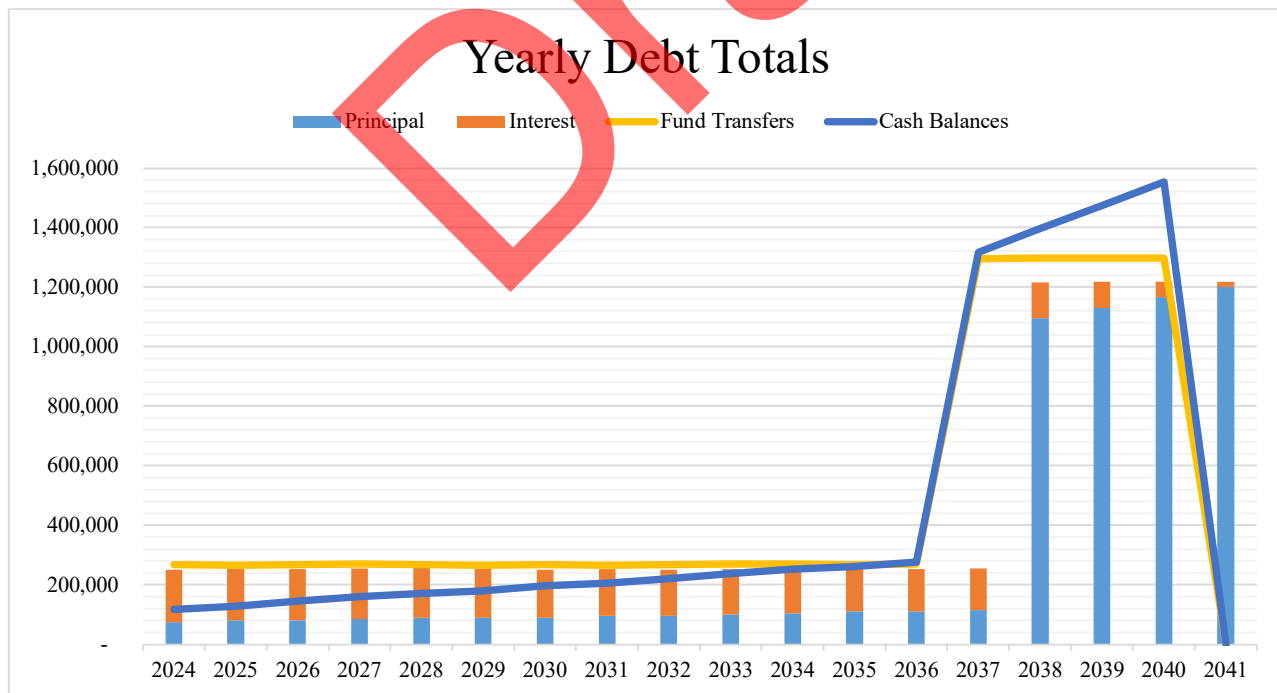
Fund: **G.O. Tax Increment Revenue Bonds, Series 2022A**
 Issuance: \$ 5,910,000
 Maturity: February 1, 2041

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 2021	Actual 2022	Projected 2023	Projected 2024
Principal Remaining	\$ -	\$ 5,910,000	\$ 5,910,000	\$ 5,835,000
Interest Remaining	\$ -	\$ 2,718,360	\$ 2,505,600	\$ 2,329,425
TIF Revenue Transfer	\$ -	\$ 51,583	\$ 264,915	\$ 267,803
Cash Balances	\$ -	\$ 48,200	\$ 102,358	\$ 117,985



Company: 2022A GO TAX INCREMENT REV BON

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
03047 - 2022A GO TAX INCREMENT REV BON				
REVENUES:				
4833 - INTEREST	0.00	(80.51)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	0.00	2,798.82	0.00	0.00
MISCELLANEOUS	0.00	2,718.31	0.00	0.00
REVENUES	0.00	2,718.31	0.00	0.00
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	0.00	0.00	212,760.00	75,000.00
6850 - DEBT SERVICE INTEREST	0.00	0.00	0.00	176,200.00
6860 - FISCAL AGENT FEES	0.00	460.83	1,000.00	1,000.00
DEBT SERVICE	0.00	460.83	213,760.00	252,200.00
EXPENDITURES	0.00	460.83	213,760.00	252,200.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	0.00	0.00	0.00	0.00
8019 - TRANSFER IN FROM CAPITAL FUNDS	0.00	(51,583.00)	(264,900.00)	(267,800.00)
TRANSFERS IN	0.00	(51,583.00)	(264,900.00)	(267,800.00)
OTHER FINANCING	0.00	(51,583.00)	(264,900.00)	(267,800.00)
Total 03047 - 2022A GO TAX INCREMENT REV BON	0.00	(48,403.86)	(51,140.00)	(15,600.00)

2024 Annual Budget



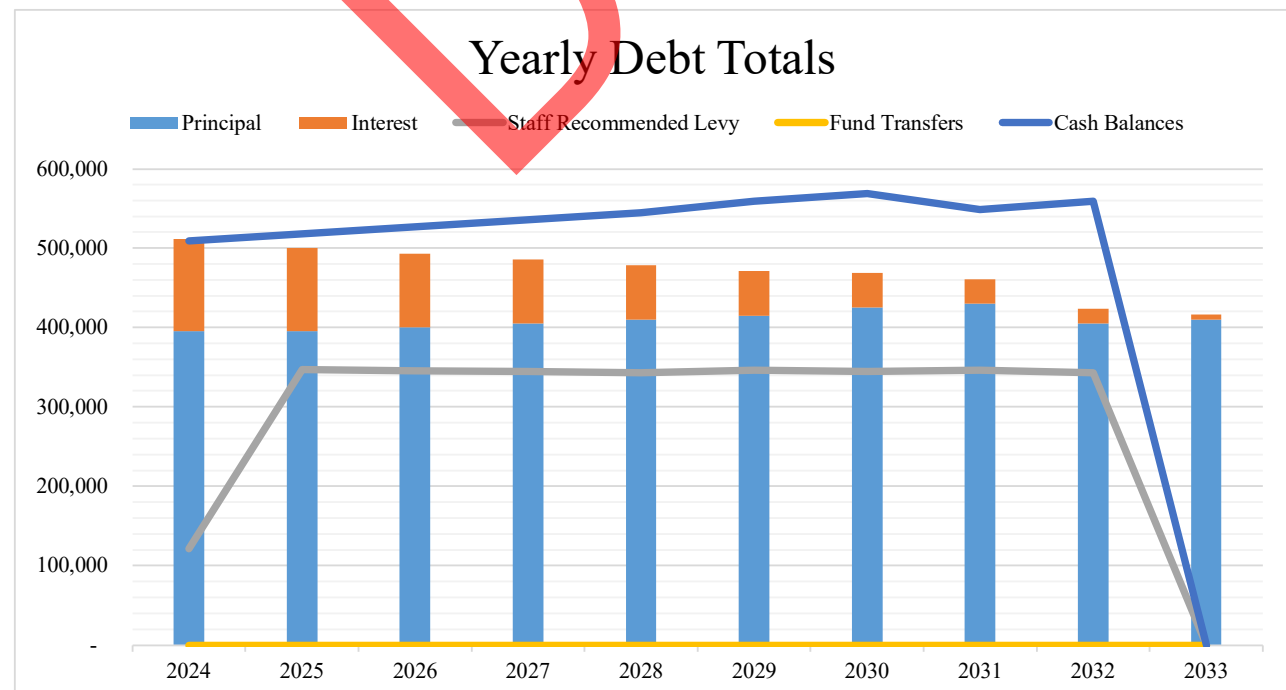
Fund: **G.O. Improvement Bonds, Series 2022A**
 Issuance: \$ 4,090,000
 Maturity: February 1, 2033

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 2021	Actual 2022	Projected 2023	Projected 2024
Principal Remaining	\$ -	\$ 4,090,000	\$ 4,090,000	\$ 3,695,000
Interest Remaining	\$ -	\$ 767,040	\$ 619,800	\$ 503,000
Debt Levy	\$ -	\$ -	\$ 347,893	\$ 347,556
Cancelled Debt Levy	\$ -	\$ -	\$ 199,893	\$ 226,000
Staff Recommended Levy	\$ -	\$ -	\$ 148,000	\$ 121,556
Fund Transfer	\$ -	\$ 310,680	\$ 200,000	\$ -
Cash Balances	\$ -	\$ 428,768	\$ 727,442	\$ 509,368



Company: 2022A GO IMPROVEMENT BONDS

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
03048 - 2022A GO IMPROVEMENT BONDS				
REVENUES:				
4011 - CURRENT PROPERTY TAX	0.00	0.00	(148,000.00)	(121,500.00)
TAXES	0.00	0.00	(148,000.00)	(121,500.00)
4110 - SPECIAL ASSESSMENT PRINCIPAL	0.00	(33,631.13)	(130,500.00)	(117,200.00)
4111 - SPECIAL ASSESSMENT INTEREST	0.00	(15,183.30)	(65,200.00)	(55,900.00)
4112 - SPECIAL ASSESSMENT PENALTY & INTEREST	0.00	(97.58)	0.00	0.00
4120 - SPECIAL ASSESSMENT PREPAYMENTS	0.00	(116,028.54)	0.00	0.00
SPECIAL ASSESSMENT	0.00	(164,940.55)	(195,700.00)	(173,100.00)
4833 - INTEREST	0.00	(1,253.99)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	0.00	11,774.61	0.00	0.00
MISCELLANEOUS	0.00	10,520.62	0.00	0.00
REVENUES	0.00	(154,419.93)	(343,700.00)	(294,600.00)
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	395,000.00
6850 - DEBT SERVICE INTEREST	0.00	0.00	147,200.00	116,800.00
6860 - FISCAL AGENT FEES	0.00	0.00	1,000.00	1,000.00
DEBT SERVICE	0.00	0.00	148,200.00	512,800.00
EXPENDITURES	0.00	0.00	148,200.00	512,800.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	0.00	(310,679.63)	(200,000.00)	0.00
TRANSFERS IN	0.00	(310,679.63)	(200,000.00)	0.00
OTHER FINANCING	0.00	(310,679.63)	(200,000.00)	0.00
Total 03048 - 2022A GO IMPROVEMENT BONDS	0.00	(465,099.56)	(395,500.00)	218,200.00

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CAPITAL PROJECT FUND

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. The city releases a five year capital improvement plan each year.

SUMMARY

	PARK DEVELOPMENT	CAPITAL IMPROVEMENT FUND	TREE REPLACEMENT	Total
TAXES	0.00	700,000.00	0.00	700,000.00
SPECIAL ASSESSMENTS	0.00	683,622.00	0.00	683,622.00
LICENSES AND PERMITS	2,000,000.00	900,000.00	50,000.00	2,950,000.00
INTERGOVERNMENTAL	1,140,000.00	1,869,700.00	0.00	3,009,700.00
MISCELLANEOUS	902,600.00	219,100.00	0.00	1,121,700.00
TOTAL REVENUES	4,042,600.00	4,372,422.00	50,000.00	8,465,022.00
CONSERVATION AND NATURAL RESOURCES	0.00	0.00	(50,000.00)	(50,000.00)
CAPITAL OUTLAY	(11,551,000.00)	(8,562,000.00)	0.00	(20,113,000.00)
TOTAL EXPENDITURES	(11,551,000.00)	(8,562,000.00)	(50,000.00)	(20,163,000.00)
TRANSFERS IN	40,000.00	1,785,192.00	0.00	1,825,192.00
TRANSFERS OUT	0.00	0.00	(82,000.00)	(82,000.00)
TOTAL OTHER FINANCING	40,000.00	1,785,192.00	(82,000.00)	1,743,192.00
EXCESS (DEFICIENCY) OF REV. OVER EXP.	(7,468,400.00)	(2,404,386.00)	(82,000.00)	(9,954,786.00)
FUND BALANCE, JANUARY 1	7,375,308.00	6,409,987.00	320,619.00	14,105,914.00
FUND BALANCE, DECEMBER 31	(93,092.00)	4,005,601.00	238,619.00	4,151,128.00



Fund: **Park Development Fund**

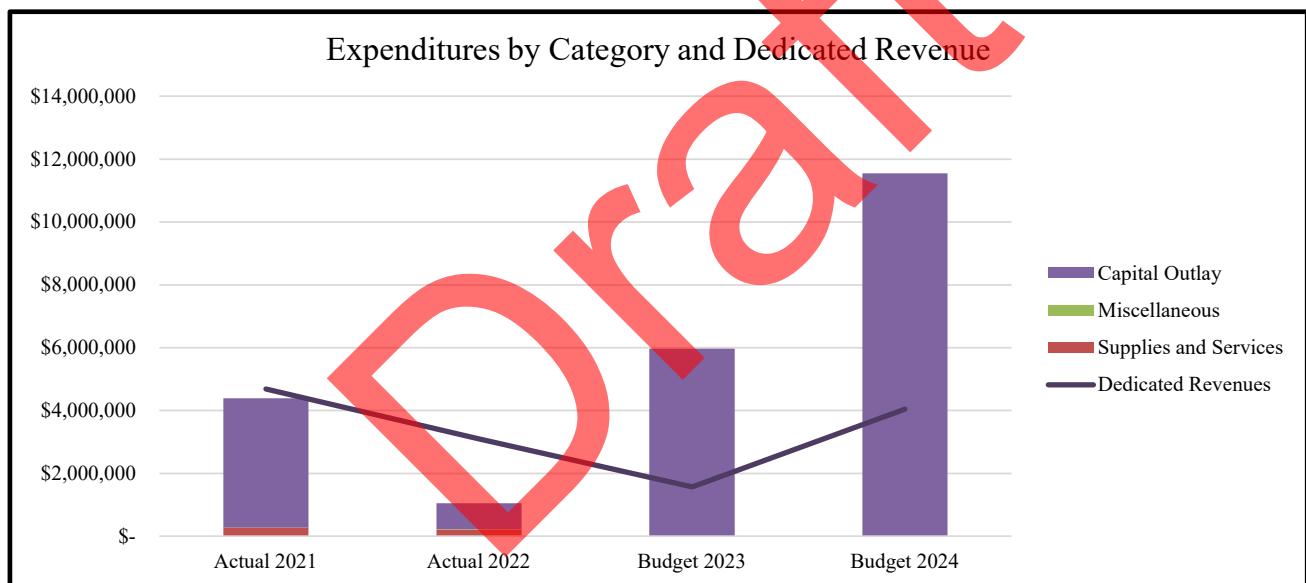
2024 Annual Budget

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 and then works with the designers and a Construction Manager in cooperation with Public Works - Parks and Engineering on construction. The Parks & Recreation Department handles programming of parks.

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Supplies and Services	277,962	208,937	-	-
Miscellaneous	11	16,338	-	-
Capital Outlay	4,110,824	820,078	5,965,000	11,551,000
Totals	\$ 4,388,797	\$ 1,045,353	\$ 5,965,000	\$ 11,551,000
Dedicated Revenues	\$ 4,687,774	\$ 3,098,294	\$ 1,570,000	\$ 4,042,600



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Projects	8	7	9	14
Park Dedication Collected	3,488,754	3,265,094	3,775,410	2,000,000
Number of Park Facilities	39	42	42	43

Budget Impact:

Quarry Lake Park saw new construction with the installation of restrooms and relocation of a large power bank that was in the middle of the park area. A new unique Berliner playground was also installed adjacent to the restrooms. The Xcel Energy Mountain Bike Course at Quarry Lake was again used throughout the winter because of its unique design and hosted more than 1100 riders in races by the Minnesota Cycling Association in September.

Construction began on the Windermere Neighborhood Park. The park includes a viewing tower developed by Cre8play. The steel structure includes viewing platforms. The park also includes a new playground with hill slides along Windermere and a trail system throughout the upper woods. The city's Construction Manager is Loeffler.

The city was awarded a grant to the Minnesota DNR to restore Memorial Park to its pre-1990s prairie. The city also worked with the Chamber of Commerce to relocate out of the park and into River City Centre. The former Chamber building and adjacent restrooms are being demolished. The city, in partnership with the Scott Soil & Water Conservation District is replanting both an Oak Savannah and pollinator prairie over the winter.

The city received a DNR grant for the Marina area behind the historic Schroeder House. The house and livery were listed on the National Register of Historic Places. Plans will be completed for renovating the house and livery over the winter with construction anticipated in 2024.

Signs were finalized for the Veirling Greenway and new city parks. The bases have been installed and signs will be installed over the next few months and into 2024. Plans are underway for new trees and benches along the trail in 2024.

The new trailhead along Levee Drive was completed and it includes a water fountain, bike fixing station, and benches. It is already being used by residents in the area.

Plans for the Cultural Corridor, a partnership between the Scott County Historical Society, Three Rivers Park District, MNDNR and the SMSC. The city will begin construction of the plans in 2024. The city received a Congressional appropriation of \$750,000 towards the construction.

The city approved an agreement with Jackson Township for a new park, Jackson Commons. The park development includes construction of an underpass across CH 78, which will begin in 2024. The actual park design and grading will take place in 2024 through 2025, and will be part of the new subdivision being developed by DR Horton, Highview, which has more than 600 homes.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 3, 2023. 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.

Company: PARK DEVELOPMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
04020 - PARK DEVELOPMENT				
REVENUES:				
TAXES	0.00	0.00	0.00	0.00
4295 - PARK DEDICATION FEE	(3,488,754.00)	(3,265,094.00)	(1,000,000.00)	(2,000,000.00)
LICENSES AND PERMITS	(3,488,754.00)	(3,265,094.00)	(1,000,000.00)	(2,000,000.00)
4450 - STATE GRANTS & AIDS	(225,000.00)	(25,000.00)	(540,000.00)	(1,140,000.00)
4482 - COUNTY GRANTS/AIDS	(1,600.00)	(2,557.49)	0.00	0.00
4490 - OTHER GRANTS/AIDS	(321,570.00)	0.00	0.00	0.00
INTERGOVERNMENTAL	(548,170.00)	(27,557.49)	(540,000.00)	(1,140,000.00)
4511 - ADMINISTRATIVE CHARGES	0.00	(50,000.00)	0.00	0.00
4810 - CONCESSION STANDS	(2,979.15)	(2,794.82)	0.00	0.00
CHARGES FOR SERVICES	(2,979.15)	(52,794.82)	0.00	0.00
4833 - INTEREST	(38,408.95)	(77,884.59)	0.00	(152,600.00)
4834 - CHANGE IN FAIR MARKET VALUE	68,396.57	349,823.76	0.00	0.00
4845 - CONTRIBUTIONS/DONATIONS	(677,643.12)	(23,133.12)	(30,000.00)	(750,000.00)
4850 - MISCELLANEOUS	(215.00)	(1,654.00)	0.00	0.00
MISCELLANEOUS	(647,870.50)	247,152.05	(30,000.00)	(902,600.00)
REVENUES	(4,687,773.65)	(3,098,294.26)	(1,570,000.00)	(4,042,600.00)
EXPENDITURES:				
6202 - SUPPLIES	0.00	167.74	0.00	0.00
6215 - MATERIALS	0.00	704.55	0.00	0.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
6310 - ATTORNEY	1,587.50	0.00	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANTS	31,791.23	2,806.89	0.00	0.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	243,176.00	205,129.67	0.00	0.00
6336 - PRINTING/PUBLISHING	1,063.00	0.00	0.00	0.00
6339 - CABLE/INTERNET	0.00	0.00	0.00	0.00
6365 - GAS	343.97	127.68	0.00	0.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	277,961.70	208,936.53	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	11.00	16,338.00	0.00	0.00
MISCELLANEOUS EXPENSE	11.00	16,338.00	0.00	0.00
6710 - LAND	1,098,264.00	0.00	0.00	0.00
6740 - EQUIPMENT	0.00	9,579.27	0.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	3,012,559.93	810,498.81	5,965,000.00	11,551,000.00
CAPITAL OUTLAY	4,110,823.93	820,078.08	5,965,000.00	11,551,000.00
DEBT SERVICE	0.00	0.00	0.00	0.00
EXPENDITURES	4,388,796.63	1,045,352.61	5,965,000.00	11,551,000.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	0.00	0.00	(280,000.00)	0.00
8015 - TRANSFER IN FROM IS FUNDS	0.00	0.00	0.00	(40,000.00)

Company: PARK DEVELOPMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
TRANSFERS IN	0.00	0.00	(280,000.00)	(40,000.00)
8053 - TRANSFER OUT TO GENERAL FUND	0.00	0.00	150,000.00	0.00
TRANSERS OUT	0.00	0.00	150,000.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00
PROCEEDS FROM DEBT/LEASE ISSUED	0.00	0.00	0.00	0.00
OTHER FINANCING	0.00	0.00	(130,000.00)	(40,000.00)
Total 04020 - PARK DEVELOPMENT	(298,977.02)	(2,052,941.65)	4,265,000.00	7,468,400.00

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Fund: **Capital Improvement Fund**

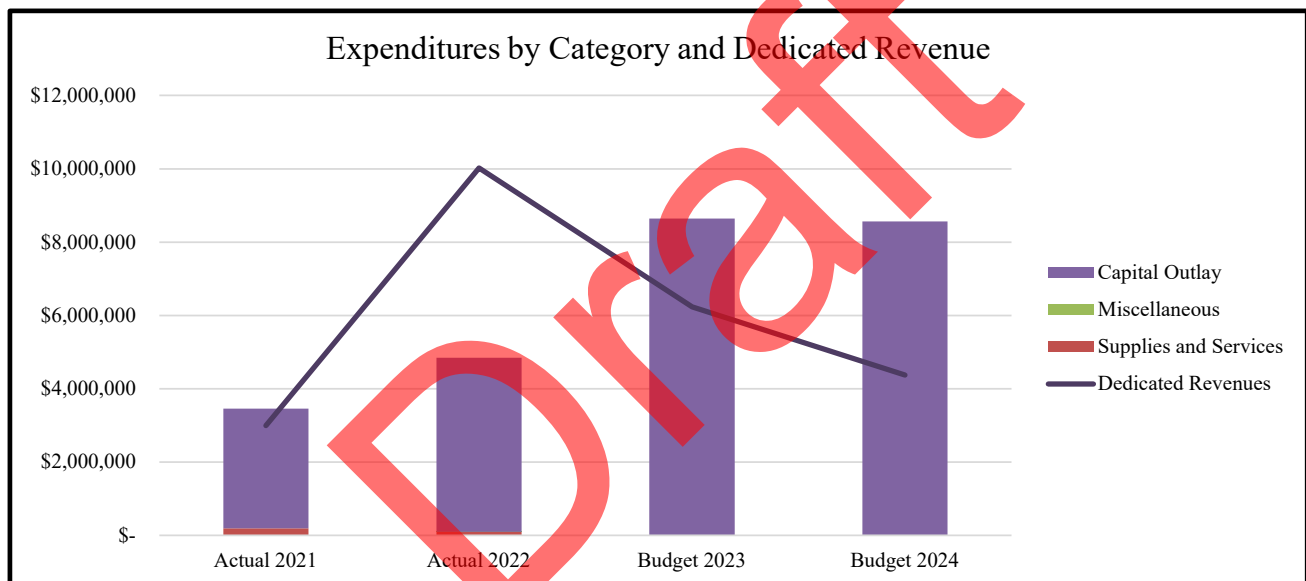
2024 Annual Budget

Description of Services:

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

Budget:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Supplies and Services	190,612	94,087	-	-
Miscellaneous	-	586	-	-
Capital Outlay	3,265,132	4,755,419	8,647,000	8,562,000
Totals	\$ 3,455,744	\$ 4,850,092	\$ 8,647,000	\$ 8,562,000
Dedicated Revenues	\$ 2,998,006	\$ 10,020,958	\$ 6,235,596	\$ 4,372,422



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Projects	6	5	7	9
Total Overlay Projects	2,222,600	1,511,037	2,735,231	5,260,000
Total Reconstruction Projects	1,004,900	652,337	2,359,269	0

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 2023, the city completed the following infrastructure improvements:

- Milled and overlaid 6.5 miles of streets
- Reconstructed 1.82 miles of streets
- Rehabilitated 2.2 miles of streets
- Reconstructed/constructed 0.7 miles of bituminous trail and new sidewalk

2024 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. Other notable projects will include the installation of a traffic signal at Shenandoah Drive/CR 101 along with the construction of a roundabout at Eagle Creek Boulevard and Vierling Drive. Additionally, the engineering department will be spearheading the first phase of the downtown lighting improvement Project, which will include replacement of lighting elements and associated sidewalk repairs. 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.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 3, 2023. 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.

Company: CAPITAL IMPROVEMENT FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
04021 - CAPITAL IMPROVEMENT FUND				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)
4204 - UTILITY FRANCHISE FEE	(898,672.34)	(1,277,627.02)	(850,000.00)	(900,000.00)
TAXES	(1,598,672.34)	(1,977,627.02)	(1,550,000.00)	(1,600,000.00)
4110 - SPECIAL ASSESSMENT PRINCIPAL	(525,537.86)	(439,482.13)	(350,000.00)	(350,000.00)
4111 - SPECIAL ASSESSMENT INTEREST	(127,709.90)	(77,195.23)	0.00	0.00
4112 - SPECIAL ASSESSMENT PENALTY & INTEREST	(7,345.10)	(8,075.28)	0.00	0.00
4120 - SPECIAL ASSESSMENT PREPAYMENTS	(730,874.03)	(127,682.67)	(330,372.00)	(333,622.00)
SPECIAL ASSESSMENT	(1,391,466.89)	(652,435.31)	(680,372.00)	(683,622.00)
4410 - FEDERAL GRANTS	0.00	(144,355.00)	(375,000.00)	0.00
4450 - STATE GRANTS & AIDS	0.00	0.00	0.00	0.00
4461 - STATE AID - CONSTRUCTION	0.00	(3,212,031.15)	(2,532,724.00)	(1,869,700.00)
4490 - OTHER GRANTS/AIDS	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	0.00	(3,356,386.15)	(2,907,724.00)	(1,869,700.00)
FINES & FORFEITS	0.00	0.00	0.00	0.00
4833 - INTEREST	(53,576.34)	(120,580.88)	0.00	(106,600.00)
4834 - CHANGE IN FAIR MARKET VALUE	45,709.13	634,602.50	0.00	0.00
4845 - CONTRIBUTIONS/DONATIONS	0.00	(368,885.82)	(1,097,500.00)	(112,500.00)
4850 - MISCELLANEOUS	0.00	(10,556.96)	0.00	0.00
MISCELLANEOUS	(7,867.21)	134,578.84	(1,097,500.00)	(219,100.00)
REVENUES	(2,998,006.44)	(5,851,869.64)	(6,235,596.00)	(4,372,422.00)
EXPENDITURES:				
6202 - SUPPLIES	96.00	0.00	0.00	0.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
6310 - ATTORNEY	9,405.00	999.90	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANTS	179,702.65	63,823.20	0.00	0.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	209.10	29,263.95	0.00	0.00
6336 - PRINTING/PUBLISHING	1,199.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	190,611.75	94,087.05	0.00	0.00
6660 - BANK FEES- NSF FEE	0.00	585.66	0.00	0.00
MISCELLANEOUS EXPENSE	0.00	585.66	0.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	3,265,132.33	4,755,419.06	8,647,000.00	8,562,000.00
CAPITAL OUTLAY	3,265,132.33	4,755,419.06	8,647,000.00	8,562,000.00
DEBT SERVICE	0.00	0.00	0.00	0.00
EXPENDITURES	3,455,744.08	4,850,091.77	8,647,000.00	8,562,000.00
OTHER FINANCING:				
8010 - TRANSFER IN FROM GENERAL FUND	(680,000.00)	0.00	(702,935.00)	0.00
8013 - TRANSFER IN FROM ENTERPR FUNDS	0.00	0.00	0.00	(87,000.00)
8017 - TRANSFER IN FROM DEBT FUNDS	(105,853.23)	0.00	0.00	0.00
8019 - TRANSFER IN FROM CAPITAL FUNDS	0.00	0.00	0.00	(1,698,192.00)

Company: CAPITAL IMPROVEMENT FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
TRANSFERS IN	(785,853.23)	0.00	(702,935.00)	(1,785,192.00)
8053 - TRANSFER OUT TO GENERAL FUND	0.00	0.00	0.00	0.00
8054 - TRANSFER OUT TO DEBT FUNDS	0.00	84,679.63	0.00	0.00
TRANSERS OUT	0.00	84,679.63	0.00	0.00
4961 - PROCEEDS OF LONG-TERM DEBT	0.00	(4,090,000.00)	0.00	0.00
4968 - PREMIUM ON BOND ISSUANCE	0.00	(112,398.65)	0.00	0.00
4969 - DISCOUNT ON BOND ISSUANCE	0.00	33,310.49	0.00	0.00
PROCEEDS FROM DEBT/LEASE ISSUED	0.00	(4,169,088.16)	0.00	0.00
OTHER FINANCING	(785,853.23)	(4,084,408.53)	(702,935.00)	(1,785,192.00)
Total 04021 - CAPITAL IMPROVEMENT FUND	(328,115.59)	(5,086,186.40)	1,708,469.00	2,404,386.00



Fund: **Tree Replacement Fund**

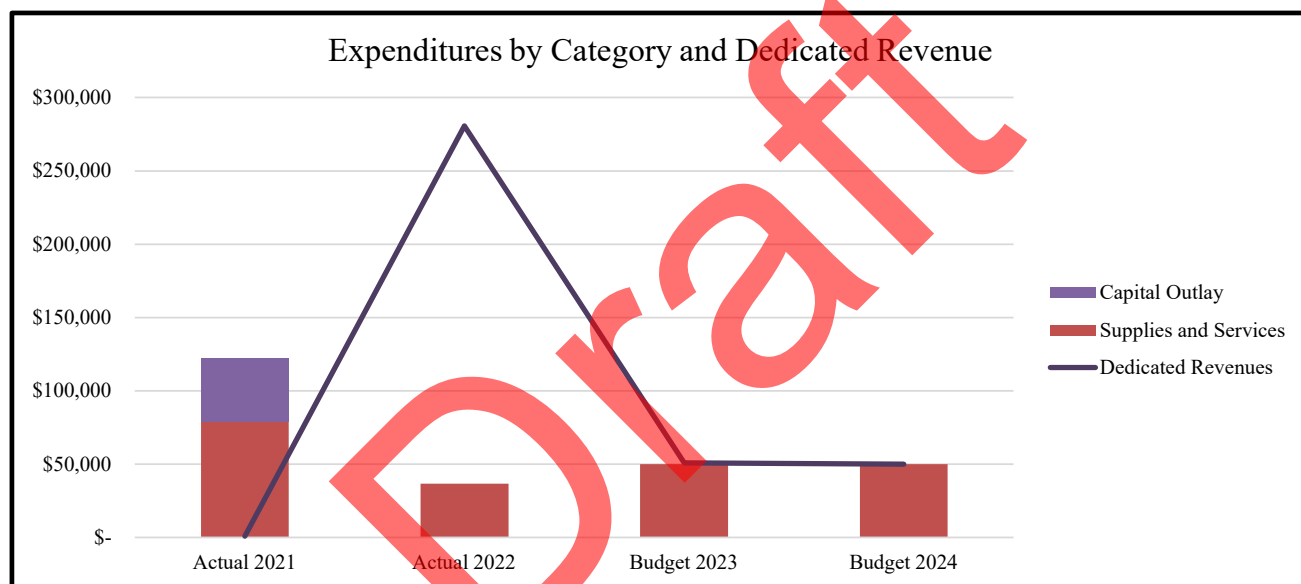
2024 Annual Budget

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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Supplies and Services	79,244	36,727	50,000	50,000
Capital Outlay	43,078	-	-	-
Totals	\$ 122,322	\$ 36,727	\$ 50,000	\$ 50,000
Dedicated Revenues	\$ 956	\$ 280,569	\$ 50,766	\$ 50,000



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
# Trees Replaced	166	222	216	200

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 3, 2023. 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.

Company: TREE REPLACEMENT

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
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)
4490 - OTHER GRANTS/AIDS	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00
4683 - NATURAL RESOURCE PLANTINGS	(2,957.00)	(2,910.00)	0.00	0.00
CHARGES FOR SERVICES	(2,957.00)	(2,910.00)	0.00	0.00
4821 - FINES & FORFEITS	0.00	(293,600.00)	0.00	0.00
FINES & FORFEITS	0.00	(293,600.00)	0.00	0.00
4833 - INTEREST	(1,632.57)	(2,492.33)	(766.00)	0.00
4834 - CHANGE IN FAIR MARKET VALUE	3,633.10	18,433.76	0.00	0.00
MISCELLANEOUS	2,000.53	15,941.43	(766.00)	0.00
REVENUES	(956.47)	(280,568.57)	(50,766.00)	(50,000.00)
EXPENDITURES:				
6202 - SUPPLIES	0.00	0.00	0.00	0.00
6215 - MATERIALS	79,243.91	36,726.50	50,000.00	50,000.00
6327 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	79,243.91	36,726.50	50,000.00	50,000.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	43,078.30	0.00	0.00	0.00
CAPITAL OUTLAY	43,078.30	0.00	0.00	0.00
EXPENDITURES	122,322.21	36,726.50	50,000.00	50,000.00
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
8053 - TRANSFER OUT TO GENERAL FUND	0.00	0.00	0.00	0.00
8056 - TRANSFER OUT TO CAPITAL FUNDS	0.00	0.00	0.00	82,000.00
TRANSERS OUT	0.00	0.00	0.00	82,000.00
OTHER FINANCING	0.00	0.00	0.00	82,000.00
Total 04400 - TREE REPLACEMENT	121,365.74	(243,842.07)	(766.00)	82,000.00

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ENTERPRISE FUNDS

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

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

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

SUMMARY

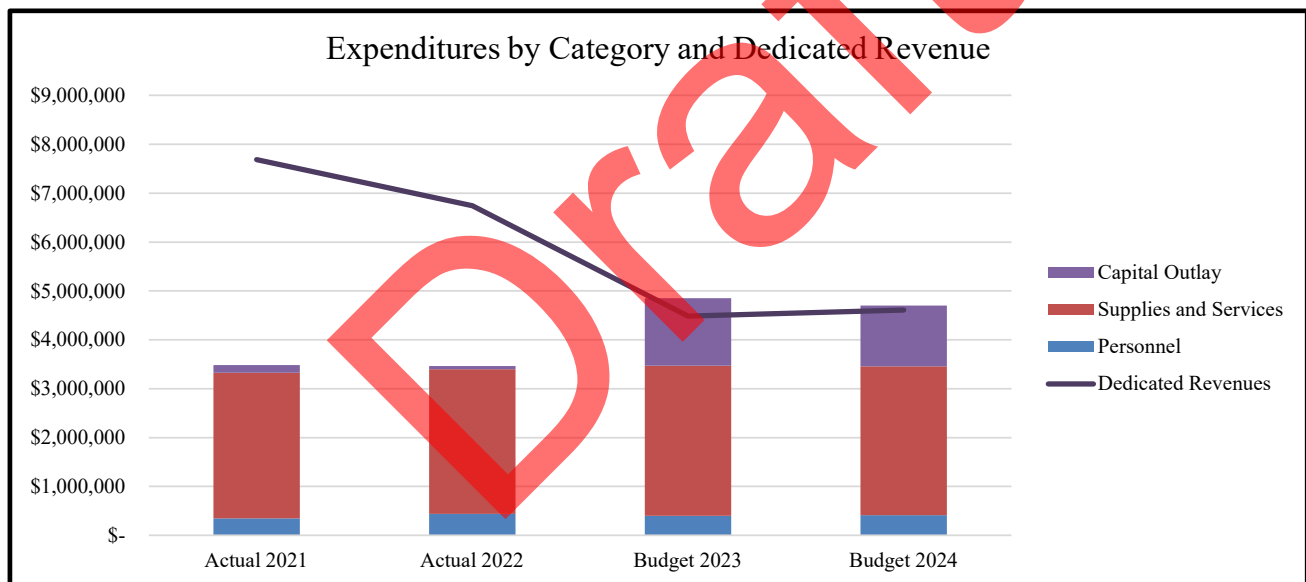
	SEWER FUND	SURFACE WATER FUND	REFUSE FUND	TOTAL
REVENUES:				
OPERATING REVENUES	\$4,501,300	\$1,597,000	\$90,000	\$6,188,300
EXPENSES:				
OPERATING EXPENSES	3,458,980	1,151,800	0	4,610,780
DEPRECIATION	976,400	1,143,000	0	2,119,400
OPERATING INCOME (LOSS)	65,920	(697,800)	90,000	(541,880)
NON-OPERATING INCOME	111,500	336,000	0	447,500
NON-OPERATING EXPENSES	(1,240,000)	(1,275,500)	(1,000)	(2,516,500)
NET INCOME (LOSS) BEFORE TRANSFERS	(1,062,580)	(1,637,300)	89,000	(2,610,880)
CAPITAL CONTRIBUTION	0	3,000	0	3,000
TRANSFERS IN	0	0	0	0
TRANSFERS OUT	(262,000)	(225,000)	0	(487,000)
NET INCOME (LOSS)	(1,324,580)	(1,859,300)	89,000	(3,094,880)


Fund: Sewer Fund
2024 Annual Budget
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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 348,907	\$ 437,588	\$ 398,300	\$ 414,000
Supplies and Services	2,974,387	2,960,841	3,069,548	3,044,980
Capital Outlay	163,221	67,272	1,384,000	1,240,000
Depreciation	955,710	933,171	976,400	976,400
Totals	\$ 4,442,225	\$ 4,398,872	\$ 5,828,248	\$ 5,675,380
Dedicated Revenues	\$ 7,683,675	\$ 6,747,459	\$ 4,485,900	\$ 4,612,800
Cash Balances	\$ 8,622,328	\$ 6,187,114	\$ 4,749,766	\$ 3,425,186


Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Manholes Repaired	126	77	50	130
Jetted (LF)	216,832	123,956	423,000	250,000
Miles of Sewer	146.8	148.3	149.5	153.3
# of Lift Stations	2	3	4	5
MCES Treatment Cost (% of budget)	89.6%	77.5%	76.5%	76.0%

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 149 miles of underground pipe. Most of the sewer system is gravity, flowing downhill towards the Minnesota River where the city has a pumping station. The sewer is then pumped east toward the Metropolitan Council Environmental Service's (MCES) Blue Lake Wastewater Treatment Plant, located in the northeast of the city. Of Shakopee's approximate \$3.5 million sanitary sewer operating budget, approximately \$2.6 million goes directly to MCES for payment of the regional treatment fees.

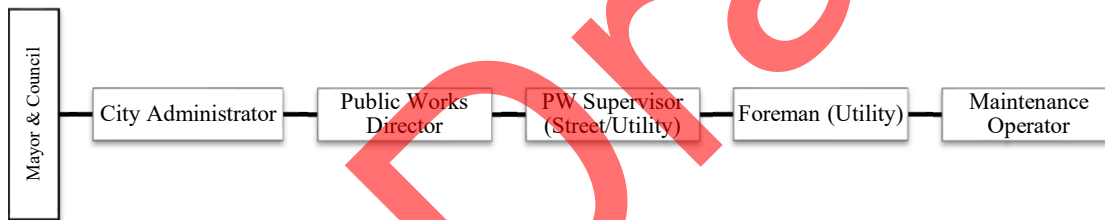
Pipes often become clogged with grease buildup and debris that shouldn't have been flushed down the toilet. City crews systematically clean the sewer conveyance system to minimize blockages and backups, and crews perform other general inspections to ensure all is flowing clean and unrestricted. Additionally, the pumping station is monitored 24-7 by a telemetry system that alarms city crews with any issues. The City continues to improve its telemetry system to better safeguard against potential blockage through the installation of a SCADA system throughout the city.

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

Sewer Fund Employees:

	2021	2022	2023	2024
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

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 3, 2023. 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.

Company: SEWER FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07100 - SEWER FUND				
REVENUES:				
4110 - SPECIAL ASSESSMENT PRINCIPAL	(23,484.62)	(21,428.60)	0.00	0.00
4111 - SPECIAL ASSESSMENT INTEREST	(7,085.58)	(5,808.64)	0.00	0.00
4112 - SPECIAL ASSESSMENT PENALTY & INTEREST	0.00	(48.35)	0.00	0.00
4120 - SPECIAL ASSESSMENT PREPAYMENTS	(2,056.07)	(14,504.60)	0.00	0.00
SPECIAL ASSESSMENT	(32,626.27)	(41,790.19)	0.00	0.00
4410 - FEDERAL GRANTS	0.00	0.00	0.00	0.00
4450 - STATE GRANTS & AIDS	0.00	(671.97)	0.00	0.00
INTERGOVERNMENTAL	0.00	(671.97)	0.00	0.00
4721 - SEWER CHARGES	(3,980,198.49)	(4,312,588.20)	(4,310,000.00)	(4,451,200.00)
4723 - METRO SAC CHARGES	(17,941.70)	(16,127.65)	(25,100.00)	(25,100.00)
4725 - CITY SAC CHARGES	(372,420.68)	(446,621.00)	(52,500.00)	(25,000.00)
4735 - TRUNK CHARGE - SANITARY	(434,924.27)	(346,609.89)	0.00	0.00
CHARGES FOR SERVICES	(4,805,485.14)	(5,121,946.74)	(4,387,600.00)	(4,501,300.00)
FINES & FORFEITS	0.00	0.00	0.00	0.00
4833 - INTEREST	(88,756.09)	(107,375.50)	(98,300.00)	(111,500.00)
4834 - CHANGE IN FAIR MARKET VALUE	146,979.61	247,009.76	0.00	0.00
4530 - ANTENNA RENTAL	(2,520.00)	(2,520.00)	0.00	0.00
4850 - MISCELLANEOUS	(4,268.14)	(3,381.10)	0.00	0.00
MISCELLANEOUS	51,435.38	133,733.16	(98,300.00)	(111,500.00)
4971 - CAPITAL CONTRIBUTIONS	(2,896,998.78)	(1,716,782.86)	0.00	0.00
REVENUES	(7,683,674.81)	(6,747,458.60)	(4,485,900.00)	(4,612,800.00)
EXPENDITURES:				
6002 - WAGES	264,014.35	276,722.05	280,200.00	289,800.00
6005 - OVERTIME-FT	5,015.26	8,905.75	7,500.00	7,500.00
6015 - WAGES - PART TIME/TEMP	182.82	7,881.90	20,500.00	19,000.00
WAGES	269,212.43	293,509.70	308,200.00	316,300.00
6122 - PERA	20,023.35	21,410.84	21,600.00	22,300.00
6124 - FICA	18,587.78	20,383.85	23,500.00	24,100.00
6135 - HEALTH	42,727.76	41,602.56	26,400.00	31,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,461.68	1,856.50	1,100.00	1,100.00
6140 - LIFE/LTD	710.88	807.40	400.00	400.00
6145 - DENTAL	1,494.59	1,439.71	1,100.00	1,100.00
6170 - WORKERS COMPENSATION	16,102.75	16,497.35	13,300.00	14,900.00
6180 - COMPENSATED ABSENCES	1,016.53	4,438.19	2,700.00	2,800.00
6185 - OPEB	6,277.00	3,451.00	0.00	0.00
6186 - PENSION EXPENSE	(28,707.86)	32,191.00	0.00	0.00
BENEFITS	79,694.46	144,078.40	90,100.00	97,700.00
WAGES & BENEFITS	348,906.89	437,588.10	398,300.00	414,000.00
6202 - SUPPLIES	25,676.60	29,136.91	31,100.00	31,100.00
6212 - UNIFORMS/CLOTHING	3,903.24	3,109.20	5,000.00	5,000.00
6213 - MEETINGS	213.69	477.55	350.00	350.00
6215 - MATERIALS	4,896.65	7,298.25	10,000.00	7,500.00

Company: SEWER FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6222 - FUEL	8,438.95	11,146.85	10,000.00	10,000.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	15,648.83	13,966.52	26,000.00	26,000.00
6310 - ATTORNEY	0.00	385.00	1,000.00	1,000.00
6312 - ENGINEERING/DESIGN CONSULTANTS	23,778.13	4,910.25	20,000.00	20,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	147,378.75	153,670.19	194,000.00	199,000.00
6334 - TELEPHONE	993.88	1,052.49	1,700.00	1,700.00
6336 - PRINTING/PUBLISHING	1,357.14	1,313.05	1,000.00	1,000.00
6339 - CABLE/INTERNET	420.12	420.12	500.00	500.00
6351 - INSURANCE PREMIUM (IS FUND)	47,800.00	47,800.00	47,800.00	45,300.00
6362 - ELECTRIC	22,173.26	33,494.81	26,000.00	26,000.00
6364 - WATER	67.45	92.17	500.00	500.00
6366 - SEWER	38.39	58.29	0.00	0.00
6369 - MET COUNCIL SEWER DISPOSAL CHARGE	2,633,010.96	2,612,739.12	2,651,598.00	2,627,730.00
6410 - SOFTWARE	0.00	0.00	3,700.00	3,700.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	9,699.96	8,799.96	7,300.00	6,700.00
6430 - BUILDING RENT (IS FUND)	21,600.00	23,300.04	24,300.00	24,200.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	6,890.47	7,276.55	7,000.00	7,000.00
6480 - DUES	295.00	277.50	500.00	500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	105.87	116.46	200.00	200.00
SUPPLIES AND SERVICES	2,974,387.34	2,960,841.28	3,069,548.00	3,044,980.00
6502 - DEPRECIATION EXPENSE	955,709.89	933,170.52	976,400.00	976,400.00
DEPRECIATION	955,709.89	933,170.52	976,400.00	976,400.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	163,221.48	67,271.69	1,384,000.00	1,240,000.00
CAPITAL OUTLAY	163,221.48	67,271.69	1,384,000.00	1,240,000.00
EXPENDITURES	4,442,225.60	4,398,871.59	5,828,248.00	5,675,380.00
OTHER FINANCING:				
8019 - TRANSFER IN FROM CAPITAL FUNDS	(7,100.00)	0.00	(150,000.00)	0.00
TRANSFERS IN	(7,100.00)	0.00	(150,000.00)	0.00
8053 - TRANSFER OUT TO GENERAL FUND	125,000.00	200,000.00	245,000.00	200,000.00
8056 - TRANSFER OUT TO CAPITAL FUNDS	0.00	0.00	0.00	62,000.00
TRANSFERS OUT	125,000.00	200,000.00	245,000.00	262,000.00
8101 - PROCEEDS FROM SALE (GAIN/LOSS)	0.00	(8,000.00)	0.00	0.00
8102 - NET BOOK VALUE	3,831.86	0.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	3,831.86	(8,000.00)	0.00	0.00
OTHER FINANCING	121,731.86	192,000.00	95,000.00	262,000.00
Total 07100 - SEWER FUND	(3,119,717.35)	(2,156,587.01)	1,437,348.00	1,324,580.00



Fund: **Surface Water Fund**

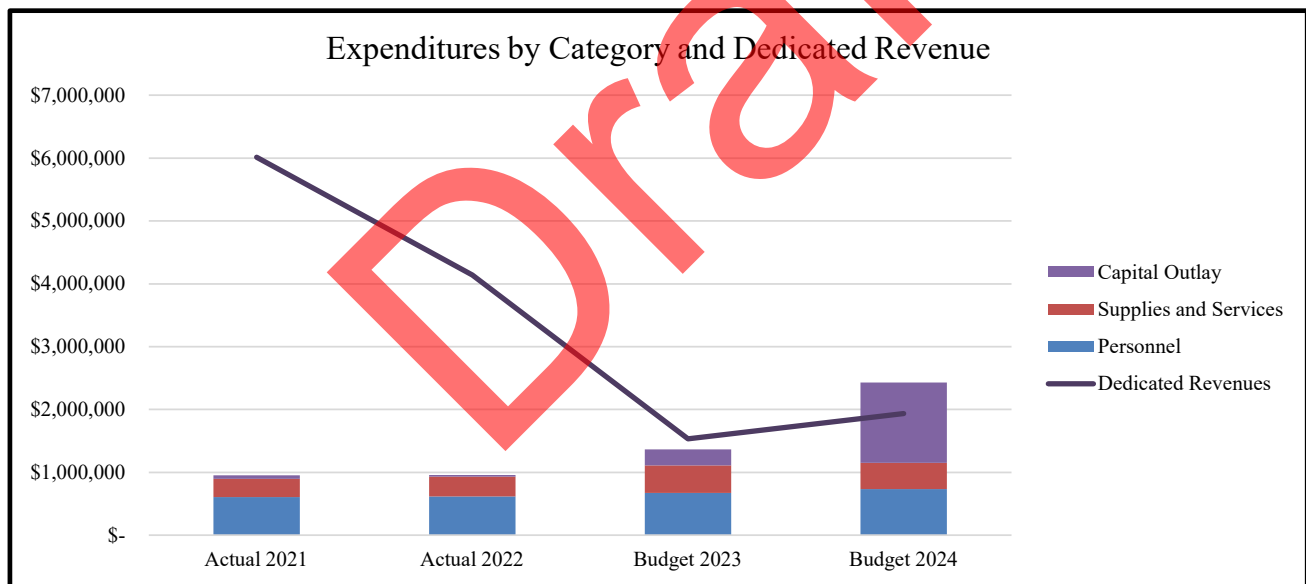
2024 Annual Budget

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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Personnel	\$ 607,456	\$ 618,159	\$ 673,500	\$ 733,200
Supplies and Services	290,023	314,544	437,150	418,600
Capital Outlay	52,202	23,810	252,200	1,275,500
Depreciation	938,142	1,001,853	996,400	1,143,000
Totals	\$ 1,887,823	\$ 1,958,366	\$ 2,359,250	\$ 3,570,300
Dedicated Revenues	\$ 6,015,969	\$ 4,141,151	\$ 1,530,400	\$ 1,936,000
Cash Balances	\$ 11,051,141	\$ 10,683,309	\$ 9,219,459	\$ 7,360,159



Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Sweeping Annual Cost	139,458	117,808	168,000	168,000
Catch Basins Repaired	153	108	92	150
Ponds Inspected	65	75	84	68
Number of Ponds (Public & Private)	399	404	415	420
Acres of Wetlands	2220	2220	2228	2228

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 2021, 2022 and again in 2023. 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.

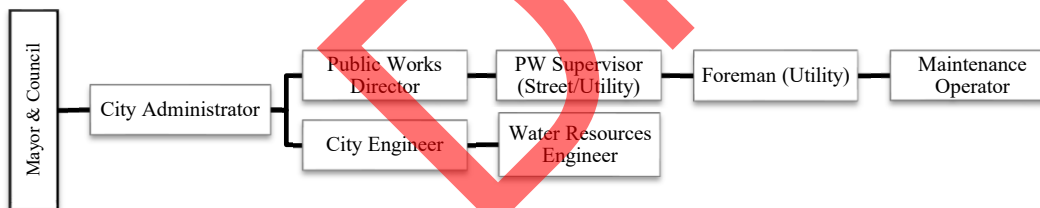
The city obtains a permit through the MPCA's National Pollution Discharge Elimination System (NPDES) to discharge stormwater from the city into downstream water bodies (e.g., the Minnesota River). The permit (called the MS4 permit) requires the city to establish a comprehensive stormwater management 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. The city updated its official controls in 2022 to meet new requirements as a result of the permit which expires in 2025. There is another permit from the MPCA called the NPDES Construction Stormwater General Permit which was updated in 2023. This permit has requirements for preventing pollution during construction activity. The city needs to update official controls in 2024 to meet any new requirements of this permit.

The number of ponds and wetlands continues to increase as the city develops and more area is annexed into the City.

Surface Water Fund Employees:

	2021	2022	2023	2024
Foreperson (PW)	0.5	0.5	0.5	0.5
Maintenance Operator	2	2	2	2
Environmental Engineer	0.8	0.8	0.8	0.6
Water Resource Technician	0	0	0	0.2
Total	3.3	3.3	3.3	3.3

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 3, 2023. 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.

Company: SURFACE WATER FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07300 - SURFACE WATER FUND				
REVENUES:				
4110 - SPECIAL ASSESSMENT PRINCIPAL	0.00	0.00	(3,000.00)	(3,000.00)
4112 - SPECIAL ASSESSMENT PENALTY & INTEREST	(0.50)	0.00	0.00	0.00
4113 - CERTIFIED UNPAID FEES- STORM	(3,690.02)	(2,781.24)	0.00	0.00
SPECIAL ASSESSMENT	(3,690.52)	(2,781.24)	(3,000.00)	(3,000.00)
4410 - FEDERAL GRANTS	0.00	0.00	0.00	0.00
4450 - STATE GRANTS & AIDS	0.00	(1,052.15)	0.00	0.00
4482 - COUNTY GRANTS/AIDS	0.00	(36,000.00)	0.00	0.00
4490 - OTHER GRANTS/AIDS	0.00	(25,000.00)	0.00	0.00
INTERGOVERNMENTAL	0.00	(62,052.15)	0.00	0.00
4620 - ENGINEER FEE - PRIVATE	(172.60)	0.00	0.00	0.00
4680 - MISC PUBLIC WORKS	(22,000.00)	(22,000.00)	(20,000.00)	(21,000.00)
4745 - STORM CHARGES	(1,253,836.05)	(1,296,434.22)	(1,305,000.00)	(1,375,000.00)
4746 - TRUNK CHARGE - STORM	(670,240.61)	(779,941.55)	(100,000.00)	(100,000.00)
CHARGES FOR SERVICES	(1,946,249.26)	(2,098,375.77)	(1,425,000.00)	(1,496,000.00)
4833 - INTEREST	(191,919.56)	(154,449.55)	(102,400.00)	(215,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	225,251.36	663,259.99	0.00	0.00
4850 - MISCELLANEOUS	(16,500.00)	(82,308.02)	0.00	(222,000.00)
MISCELLANEOUS	16,831.80	426,502.42	(102,400.00)	(437,000.00)
4971 - CAPITAL CONTRIBUTIONS	(4,082,860.79)	(2,404,444.37)	0.00	0.00
REVENUES	(6,015,968.77)	(4,141,151.11)	(1,530,400.00)	(1,936,000.00)
EXPENDITURES:				
6002 - WAGES	411,456.74	401,979.71	463,100.00	512,800.00
6005 - OVERTIME-FT	6,454.99	4,040.73	6,000.00	6,000.00
6015 - WAGES - PART TIME/TEMP	15,302.38	27,562.79	48,900.00	40,800.00
WAGES	433,214.11	433,583.23	518,000.00	559,600.00
6122 - PERA	31,266.42	30,436.80	35,200.00	38,900.00
6124 - FICA	30,157.51	30,504.36	39,500.00	42,700.00
6135 - HEALTH	69,764.09	63,847.92	52,500.00	62,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	2,320.94	2,655.17	1,600.00	1,600.00
6140 - LIFE/LTD	1,165.66	1,071.37	700.00	700.00
6145 - DENTAL	2,499.04	2,207.53	1,600.00	1,600.00
6170 - WORKERS COMPENSATION	27,260.64	24,827.84	20,300.00	21,100.00
6180 - COMPENSATED ABSENCES	5,037.14	4,627.29	4,100.00	4,100.00
6185 - OPEB	6,277.00	3,451.00	0.00	0.00
6186 - PENSION EXPENSE	(1,506.65)	20,946.00	0.00	0.00
BENEFITS	174,241.79	184,575.28	155,500.00	173,600.00
WAGES & BENEFITS	607,455.90	618,158.51	673,500.00	733,200.00
6202 - SUPPLIES	30,809.55	24,985.29	49,500.00	49,500.00
6212 - UNIFORMS/CLOTHING	2,729.17	3,510.15	6,500.00	6,500.00
6213 - MEETINGS	213.73	427.56	300.00	300.00
6215 - MATERIALS	11,164.49	14,363.55	21,000.00	21,000.00
6222 - FUEL	18,989.08	34,654.33	34,800.00	34,800.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	26,027.76	50,528.85	48,000.00	48,000.00

Company: SURFACE WATER FUND

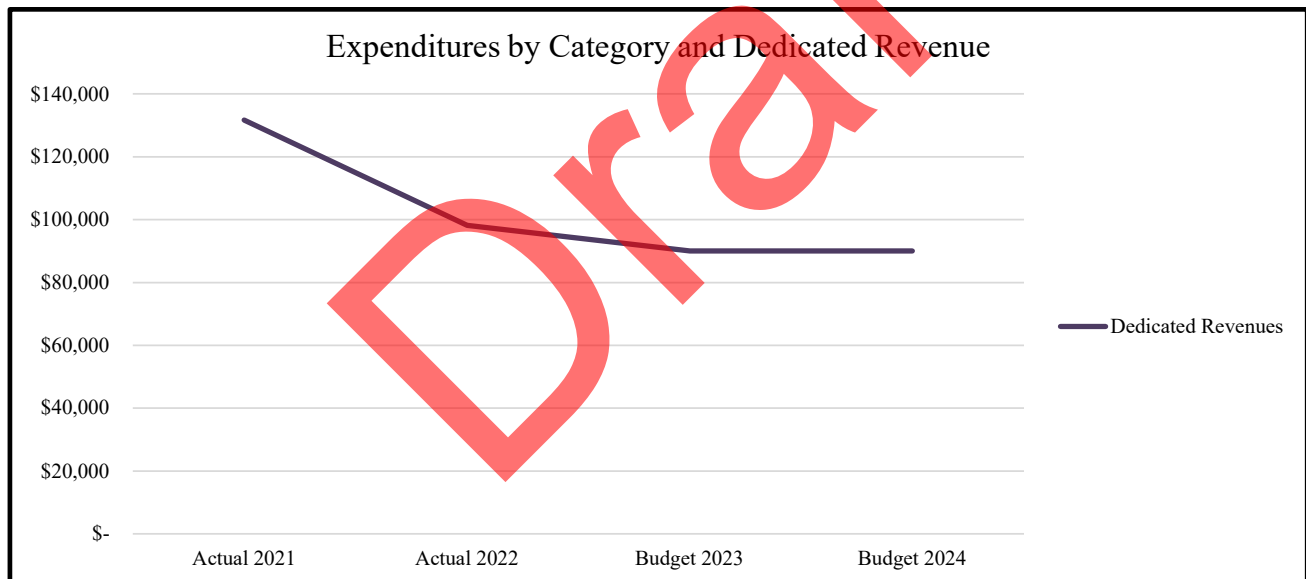
Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
6310 - ATTORNEY	52.50	0.00	5,000.00	5,000.00
6312 - ENGINEERING/DESIGN CONSULTANTS	45,299.87	6,076.00	40,000.00	20,000.00
6315 - BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	98,285.65	133,574.45	162,500.00	162,500.00
6334 - TELEPHONE	496.94	494.38	2,000.00	2,000.00
6336 - PRINTING/PUBLISHING	1,357.14	1,607.60	1,000.00	1,000.00
6339 - CABLE/INTERNET	840.24	840.24	1,700.00	1,700.00
6351 - INSURANCE PREMIUM (IS FUND)	9,700.00	9,700.00	9,700.00	9,400.00
6362 - ELECTRIC	452.69	528.86	1,000.00	1,000.00
6367 - REFUSE	15,936.99	4,692.48	17,500.00	17,500.00
6410 - SOFTWARE	0.00	0.00	5,000.00	5,000.00
6415 - INFORMATION TECHNOLOGY RENT (IS FUND)	9,999.96	9,699.96	7,900.00	8,400.00
6420 - EQUIPMENT LEASES	0.00	0.00	4,000.00	4,000.00
6430 - BUILDING RENT (IS FUND)	13,100.04	14,100.00	14,800.00	14,900.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	4,166.22	4,366.75	4,500.00	5,500.00
6480 - DUES	295.00	277.50	300.00	450.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	105.88	116.46	150.00	150.00
SUPPLIES AND SERVICES	290,022.90	314,544.41	437,150.00	418,600.00
6502 - DEPRECIATION EXPENSE	938,142.07	1,001,853.04	996,400.00	1,143,000.00
DEPRECIATION	938,142.07	1,001,853.04	996,400.00	1,143,000.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00
6740 - EQUIPMENT	0.00	4,500.00	6,700.00	13,500.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	52,201.63	19,310.23	245,500.00	1,262,000.00
CAPITAL OUTLAY	52,201.63	23,810.23	252,200.00	1,275,500.00
DEBT SERVICE	0.00	0.00	0.00	0.00
EXPENDITURES	1,887,822.50	1,958,366.19	2,359,250.00	3,570,300.00
OTHER FINANCING:				
8019 - TRANSFER IN FROM CAPITAL FUNDS	(10,800.00)	0.00	0.00	0.00
TRANSFERS IN	(10,800.00)	0.00	0.00	0.00
8053 - TRANSFER OUT TO GENERAL FUND	125,000.00	200,000.00	635,000.00	200,000.00
8056 - TRANSFER OUT TO CAPITAL FUNDS	0.00	0.00	0.00	25,000.00
TRANSFERS OUT	125,000.00	200,000.00	635,000.00	225,000.00
8101 - PROCEEDS FROM SALE (GAIN/LOSS)	(3,225.15)	(151,445.62)	0.00	0.00
8102 - NET BOOK VALUE	66,674.55	0.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	63,449.40	(151,445.62)	0.00	0.00
OTHER FINANCING	177,649.40	48,554.38	635,000.00	225,000.00
Total 07300 - SURFACE WATER FUND	(3,950,496.87)	(2,134,230.54)	1,463,850.00	1,859,300.00

Fund: **Refuse Fund****2024 Annual Budget****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:

	Actual 2021	Actual 2022	Budget 2023	Budget 2024
Expenditures by Category				
Debt Service	4,268	3,201	2,100	1,000
Depreciation	117,111	117,111	-	-
Totals	\$ 121,379	\$ 120,312	\$ 2,100	\$ 1,000
Dedicated Revenues	\$ 131,637	\$ 98,205	\$ 90,000	\$ 90,000
Interfund Loan Balance	\$ 320,110	\$ 213,407	\$ 106,703	\$ -
Cash Balances	\$ (18,324)	\$ 2,860	\$ (15,944)	\$ (33,647)

**Key Measures:**

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Number of Garbage Carts Owned	0	0	0	0
Number of Garbage Carts Used	0	0	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.

Company: REFUSE FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07400 - REFUSE FUND				
REVENUES:				
4751 - REFUSE CHARGES	(131,239.73)	(92,626.04)	(90,000.00)	(90,000.00)
CHARGES FOR SERVICES	(131,239.73)	(92,626.04)	(90,000.00)	(90,000.00)
4833 - INTEREST	359.60	(36.00)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	(756.94)	181.13	0.00	0.00
4850 - MISCELLANEOUS	0.00	(5,723.90)	0.00	0.00
MISCELLANEOUS	(397.34)	(5,578.77)	0.00	0.00
REVENUES	(131,637.07)	(98,204.81)	(90,000.00)	(90,000.00)
EXPENDITURES:				
SUPPLIES AND SERVICES	0.00	0.00	0.00	0.00
6502 - DEPRECIATION EXPENSE	117,110.57	117,110.57	0.00	0.00
DEPRECIATION	117,110.57	117,110.57	0.00	0.00
6890 - DEBT SERVICE - OTHER CHARGES	4,268.14	3,201.10	2,100.00	1,000.00
DEBT SERVICE	4,268.14	3,201.10	2,100.00	1,000.00
EXPENDITURES	121,378.71	120,311.67	2,100.00	1,000.00
OTHER FINANCING:				
8102 - NET BOOK VALUE	0.00	234,541.98	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	234,541.98	0.00	0.00
Total 07400 - REFUSE FUND	(10,258.36)	22,106.86	(87,900.00)	(89,000.00)

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INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of major mobile equipment, major governmental buildings, park assets, information technology items and insurance.

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	85,000.00	0.00	0.00	0.00	0.00	85,000.00
MISCELLANEOUS	1,708,589.00	689,261.00	667,302.00	3,243,300.00	1,470,180.00	7,778,632.00
TOTAL REVENUES	1,793,589.00	689,261.00	667,302.00	3,243,300.00	1,470,180.00	7,863,632.00
GENERAL GOVERNMENT	0.00	0.00	(794,000.00)	0.00	(1,456,880.00)	(2,250,880.00)
CAPITAL OUTLAY	(1,256,700.00)	(1,029,000.00)	(30,000.00)	(2,845,000.00)	0.00	(5,160,700.00)
TOTAL EXPENDITURES	(1,256,700.00)	(1,029,000.00)	(824,000.00)	(2,845,000.00)	(1,456,880.00)	(7,411,580.00)
PROCEEDS FROM SALE OF ASSETS	15,000.00	0.00	0.00	0.00	0.00	15,000.00
TRANSFERS OUT	0.00	(40,000.00)	0.00	0.00	0.00	(40,000.00)
TOTAL OTHER FINANCING	15,000.00	(40,000.00)	0.00	0.00	0.00	(25,000.00)
EXCESS (DEFICIENCY) OF REV. OVER EXP.	551,889.00	(379,739.00)	(156,698.00)	398,300.00	13,300.00	427,052.00


Fund: Equipment Internal Service Fund
Establishment

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

Description of Services:

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

Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Cost of Vehicles Added/Replaced	1,085,209	623,190	1,300,500	1,256,700
# Vehicles added/replaced	14	17	22	22

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 3, 2023. 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.

A full 20-year equipment replacement plan, encompassing all General fund equipment is included as an appendix in the CIP.

Company: EQUIPMENT I.S. FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07800 - EQUIPMENT I.S. FUND				
REVENUES:				
4450 - STATE GRANTS & AIDS	0.00	0.00	0.00	(85,000.00)
4490 - OTHER GRANTS/AIDS	0.00	(9,642.13)	0.00	0.00
INTERGOVERNMENTAL	0.00	(9,642.13)	0.00	(85,000.00)
4833 - INTEREST	(59,914.09)	(85,041.72)	(58,137.00)	(129,289.00)
4834 - CHANGE IN FAIR MARKET VALUE	108,268.14	364,215.28	0.00	0.00
4840 - RENTS (INTERNAL CHARGES)	(1,152,400.08)	(1,328,800.08)	(1,364,700.00)	(1,579,300.00)
4850 - MISCELLANEOUS	(3,793.44)	0.00	0.00	0.00
4853 - INSURANCE REIMBURSEMENT	(130.01)	(202.32)	0.00	0.00
4855 - SALE OF ASSETS	0.00	0.00	(15,000.00)	(15,000.00)
MISCELLANEOUS	(1,107,969.48)	(1,049,828.84)	(1,437,837.00)	(1,723,589.00)
4971 - CAPITAL CONTRIBUTIONS	0.00	(19,006.50)	0.00	0.00
REVENUES	(1,107,969.48)	(1,078,477.47)	(1,437,837.00)	(1,808,589.00)
EXPENDITURES:				
6502 - DEPRECIATION EXPENSE	914,132.69	999,605.75	0.00	0.00
DEPRECIATION	914,132.69	999,605.75	0.00	0.00
6740 - EQUIPMENT	53,060.88	68,215.12	733,500.00	1,256,700.00
CAPITAL OUTLAY	53,060.88	68,215.12	733,500.00	1,256,700.00
EXPENDITURES	967,193.57	1,067,820.87	733,500.00	1,256,700.00
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
8053 - TRANSFER OUT TO GENERAL FUND	0.00	0.00	0.00	0.00
TRANSERS OUT	0.00	0.00	0.00	0.00
8101 - PROCEEDS FROM SALE (GAIN/LOSS)	(79,646.73)	(24,007.50)	0.00	0.00
8102 - NET BOOK VALUE	27,844.60	2,480.88	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	(51,802.13)	(21,526.62)	0.00	0.00
OTHER FINANCING	(51,802.13)	(21,526.62)	0.00	0.00
Total 07800 - EQUIPMENT I.S. FUND	(192,578.04)	(32,183.22)	(704,337.00)	(551,889.00)



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

Establishment

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

Description of Services:

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

Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
# Park Projects	4	7	6	6

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 3, 2023. 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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Company: PARK ASSET I.S. FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07805 - PARK ASSET I.S. FUND				
REVENUES:				
4410 - FEDERAL GRANTS	0.00	0.00	(150,000.00)	0.00
4450 - STATE GRANTS & AIDS	0.00	(300,000.00)	0.00	0.00
INTERGOVERNMENTAL	0.00	(300,000.00)	(150,000.00)	0.00
4833 - INTEREST	(16,139.11)	(24,620.53)	(20,711.00)	(30,161.00)
4834 - CHANGE IN FAIR MARKET VALUE	31,098.65	104,820.70	0.00	0.00
4840 - RENTS (INTERNAL CHARGES)	(593,000.04)	(606,000.00)	(635,900.00)	(659,100.00)
4845 - CONTRIBUTIONS/DONATIONS	(100,000.00)	0.00	0.00	0.00
MISCELLANEOUS	(678,040.50)	(525,799.83)	(656,611.00)	(689,261.00)
4971 - CAPITAL CONTRIBUTIONS	(184,987.59)	(242,256.00)	0.00	0.00
REVENUES	(863,028.09)	(1,068,055.83)	(806,611.00)	(689,261.00)
EXPENDITURES:				
6502 - DEPRECIATION EXPENSE	432,860.54	420,262.00	0.00	0.00
DEPRECIATION	432,860.54	420,262.00	0.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	0.00	0.00	852,000.00	1,029,000.00
CAPITAL OUTLAY	0.00	0.00	852,000.00	1,029,000.00
EXPENDITURES	432,860.54	420,262.00	852,000.00	1,029,000.00
OTHER FINANCING:				
8019 - TRANSFER IN FROM CAPITAL FUNDS	0.00	0.00	(150,000.00)	0.00
TRANSFERS IN	0.00	0.00	(150,000.00)	0.00
8053 - TRANSFER OUT TO GENERAL FUND	0.00	0.00	280,000.00	0.00
8056 - TRANSFER OUT TO CAPITAL FUNDS	0.00	0.00	0.00	40,000.00
TRANSERS OUT	0.00	0.00	280,000.00	40,000.00
8101 - PROCEEDS FROM SALE (GAIN/LOSS)	0.00	(750.00)	0.00	0.00
8102 - NET BOOK VALUE	0.00	32,143.45	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	31,393.45	0.00	0.00
OTHER FINANCING	0.00	31,393.45	130,000.00	40,000.00
Total 07805 - PARK ASSET I.S. FUND	(430,167.55)	(616,400.38)	175,389.00	379,739.00


Fund: Information Technology Internal Service Fund
Establishment

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

Description of Services:

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

Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
Deployed Computers	245	250	255	260
Surveillance Cameras and Network Infrastructure	210	215	220	230
User License	191	210	210	215
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 3, 2023. 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.

Company: INFO TECH I.S. FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07806 - INFO TECH I.S. FUND				
REVENUES:				
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00
4833 - INTEREST	(10,898.19)	(15,723.67)	(11,712.00)	(15,302.00)
4834 - CHANGE IN FAIR MARKET VALUE	17,707.58	66,223.08	0.00	0.00
4840 - RENTS (INTERNAL CHARGES)	(611,999.88)	(611,999.88)	(612,000.00)	(652,000.00)
4850 - MISCELLANEOUS	(3,209.00)	0.00	0.00	0.00
MISCELLANEOUS	(608,399.49)	(561,500.47)	(623,712.00)	(667,302.00)
REVENUES	(608,399.49)	(561,500.47)	(623,712.00)	(667,302.00)
EXPENDITURES:				
6202 - SUPPLIES	25,520.18	171,597.92	40,000.00	40,000.00
6204 - MINOR EQUIPMENT (NOT CAPITALIZED)	25,978.27	18,480.40	220,000.00	263,000.00
6240 - EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	44,517.74	61,508.96	140,000.00	246,000.00
6339 - CABLE/INTERNET	797.62	4.20	0.00	0.00
6410 - SOFTWARE	266,700.51	313,842.57	235,000.00	245,000.00
6420 - EQUIPMENT LEASES	16.80	37.80	0.00	0.00
6472 - CONFERENCE/SCHOOL/TRAINING (ALL EXPENSES)	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	363,531.12	565,471.85	635,000.00	794,000.00
6502 - DEPRECIATION EXPENSE	29,045.03	29,045.03	0.00	0.00
DEPRECIATION	29,045.03	29,045.03	0.00	0.00
6740 - EQUIPMENT	0.00	0.00	380,000.00	30,000.00
CAPITAL OUTLAY	0.00	0.00	380,000.00	30,000.00
EXPENDITURES	392,576.15	594,516.88	1,015,000.00	824,000.00
OTHER FINANCING:				
TRANSFERS IN	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	0.00	0.00	0.00
Total 07806 - INFO TECH I.S. FUND	(215,823.34)	33,016.41	391,288.00	156,698.00



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

Establishment

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

Description of Services:

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

Key Measures:

	Actual 2021	Actual 2022	Projected 2023	Projected 2024
# Projects	12	9	8	9

Budget Impact:

Plans were finalized this year for SandVenture. RJM Construction was hired as the city's Construction Manager. The buildings were demolished late in 2023 and work began on the pool reconstruction. It is anticipated that the project will be completed in mid-2024. A lease has been signed with Tommy's Malt Shop as the anchor restaurant for SandVenture.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 3, 2023. 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.

Company: BUILDING I.S. FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07810 - BUILDING I.S. FUND				
REVENUES:				
4410 - FEDERAL GRANTS	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00
4833 - INTEREST	(68,736.03)	(98,322.08)	(56,899.00)	(44,800.00)
4834 - CHANGE IN FAIR MARKET VALUE	117,245.27	400,075.53	0.00	0.00
4840 - RENTS (INTERNAL CHARGES)	(1,086,499.92)	(1,202,199.96)	(1,231,200.00)	(1,398,500.00)
4850 - MISCELLANEOUS	0.00	0.00	(1,600,000.00)	(1,800,000.00)
MISCELLANEOUS	(1,037,990.68)	(900,446.51)	(2,888,099.00)	(3,243,300.00)
4971 - CAPITAL CONTRIBUTIONS	0.00	(7,735.00)	0.00	0.00
REVENUES	(1,037,990.68)	(908,181.51)	(2,888,099.00)	(3,243,300.00)
EXPENDITURES:				
6202 - SUPPLIES	0.00	0.00	0.00	0.00
6310 - ATTORNEY	0.00	787.50	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANTS	0.00	0.00	0.00	0.00
6315 - BUILDING REPAIRS & MAINTENANCE	46,666.00	8,500.00	0.00	0.00
6327 - PROFESSIONAL SERVICES	7,645.40	0.00	0.00	0.00
SUPPLIES AND SERVICES	54,311.40	9,287.50	0.00	0.00
6502 - DEPRECIATION EXPENSE	693,947.72	712,893.67	0.00	0.00
DEPRECIATION	693,947.72	712,893.67	0.00	0.00
6740 - EQUIPMENT	15,094.43	6,418.00	0.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	16,087.65	22,285.00	7,000,000.00	2,845,000.00
CAPITAL OUTLAY	31,182.08	28,703.00	7,000,000.00	2,845,000.00
6890 - DEBT SERVICE - OTHER CHARGES	16,500.00	15,125.00	0.00	0.00
DEBT SERVICE	16,500.00	15,125.00	0.00	0.00
EXPENDITURES	795,941.20	766,009.17	7,000,000.00	2,845,000.00
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
8054 - TRANSFER OUT TO DEBT FUNDS	0.00	0.00	0.00	0.00
TRANSERS OUT	0.00	0.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00
OTHER FINANCING	0.00	0.00	0.00	0.00
Total 07810 - BUILDING I.S. FUND	(242,049.48)	(142,172.34)	4,111,901.00	(398,300.00)



Fund: **Self Insurance Internal Service Fund**

Establishment

The Self Insurance Fund was created in 2016 as a result of savings realized from increasing deductible premiums for the property/casualty policy. General liability moved to the self insurance fund at the 7/1/16 renewal. Workers Compensation moved to the self insurance fund at the 1/1/17 renewal. In addition, a 2016 transfer of \$75,000 from the General Fund surplus created an initial 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 2021	Actual 2022	Budget 2023	Budget 2024
Workers Compensation:				
Deductible	25,000	25,000	25,000	25,000
Amount Paid	7,247	11,212	20,000	NA
Experience Modification (less than 1.0 is good)	.66	.52	.58	NA
General Liability:				
Deductible	50,000	50,000	50,000	50,000
Amount Paid	10,787	39,615	70,000	NA
Liability Rating (less than 1.0 is good)	.838	.851	.773	NA

Company: SELF INSURANCE I.S. FUND

Object Account	Actual 2021	Actual 2022	Budget 2023	Requested Budget 2024
07820 - SELF INSURANCE I.S. FUND				
REVENUES:				
4833 - INTEREST	(19,605.04)	(32,876.35)	(10,000.00)	(1,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	35,426.51	158,390.19	0.00	0.00
4840 - RENTS (INTERNAL CHARGES)	(1,109,985.65)	(1,280,769.95)	(1,475,800.00)	(1,444,180.00)
4843 - COMMISSIONS	(181.98)	0.00	(3,000.00)	0.00
4852 - INSURANCE DIVIDENDS/FEES	(142,519.00)	(92,325.00)	(20,000.00)	(20,000.00)
4853 - INSURANCE REIMBURSEMENT	(380.00)	0.00	(5,000.00)	(5,000.00)
MISCELLANEOUS	(1,237,245.16)	(1,247,581.11)	(1,513,800.00)	(1,470,180.00)
REVENUES	(1,237,245.16)	(1,247,581.11)	(1,513,800.00)	(1,470,180.00)
EXPENDITURES:				
6352 - LIABILITY	748,248.68	753,282.43	1,376,700.00	1,385,880.00
6471 - WELLNESS PROGRAM	500.00	780.00	1,000.00	1,000.00
SUPPLIES AND SERVICES	748,748.68	754,062.43	1,377,700.00	1,386,880.00
6610 - AWARDS & DAMAGES	13,821.66	49,969.34	100,000.00	70,000.00
MISCELLANEOUS EXPENSE	13,821.66	49,969.34	100,000.00	70,000.00
EXPENDITURES	762,570.34	804,031.77	1,477,700.00	1,456,880.00
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	(474,674.82)	(443,549.34)	(36,100.00)	(13,300.00)

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Appendix

FINANCIAL MANAGEMENT POLICIES

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

Objectives

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

OPERATING BUDGET POLICY

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

1. The city will adopt a balanced operating budget for the General Fund with current revenues equal or greater than current expenditures. It is not the policy to finance ongoing operations with one-time revenues or fund balance. One-time revenues and fund balance will only be used for one-time expenditures.
2. An objective analytical process will be used to forecast revenues.
3. Opportunities for other revenue sources will be explored to reduce property tax levels.
4. The city will avoid postponing expenditures and provide for the adequate maintenance, replacement and improvement of the city's physical assets to protect the capital investment and minimize future maintenance and replacement costs.
5. To protect against unforeseen events, the city will budget a contingency and maintain fund balances according to the city's policies.

6. The city will apportion its administrative and general government costs to all its funds as appropriate and practical.
7. The city staff will monitor revenues and expenditures to adhere to their budgeted amounts. Monthly reports comparing budget with revenues and expenditures will be prepared. Line items within a division may be overspent if the total division budget is not overspent.
8. Appropriations will be included in the operating budgets to keep internal service fund resources at an appropriate level.
9. Appropriations lapse at year end.

FUND BALANCE/NET POSITION POLICY

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

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

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

General Fund:

- The General Fund may have a portion of its fund balance classified as non-spendable if there are long term receivables, inventories, or prepaid items on the balance sheet.
- The General Fund is the only fund that can have any unassigned positive fund balance. The working capital balance of the general fund will fall into the unassigned fund balance classification.
- The target level of unassigned fund balance as recommended by the Office of the Minnesota State Auditor is 35 to 50% of ensuing year's expenditure budget. This amount of unassigned fund balance will provide adequate funds until the next property tax revenue collection cycle for cash flow, unexpected decline in revenue such as state aid unallotment and unforeseen expenditures such as natural disasters.
- Unassigned fund balance can be spent down by city council action or appropriation or due to emergency situations. Replenishing fund balance when it falls below the target level shall be accomplished by interfund transfers or budgeting for expenditures and other uses to be less than revenue and other sources over a period not to exceed three years. Annually the city council will decide what to do with the General Fund unassigned fund balance that exceeds 50% of the ensuing year's expenditure budget. Any excess fund balance transfers will not be used as a funding source for ongoing recurring expenditures.
- Unrestricted fund balance can be spent down by city council action, appropriation or due to emergency situations. Replenishing fund balance when it falls below the target level shall be accomplished by 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.

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.
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.

DEBT POLICY

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

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

CAPITAL ASSET THRESHOLD

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

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

CAPITAL EQUIPMENT POLICY

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

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

CAPITAL IMPROVEMENT PROGRAM POLICY

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

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

RISK MANAGEMENT POLICY

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

1. Insurance policies will be analyzed regularly to assure proper coverage on city assets.
2. The city will maintain the highest deductible amount considered prudent 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.

Employees by Function

Function/Department/Position	2021	2022	2023	2024
Governmental Funds				
General Government				
Administration				
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
Grants & Special Projects Coordinator	1	1	1	1
Human Resources Director	1	1	1	1
Human Resources Specialist	2	2	2	3
Communications Manager	1	1	1	1
Communications Specialist	2	2	2	2
IT Director	1	1	1	1
IT Infrastructure Administrator	1	2	2	2
IT Analyst	1	0	0	0
IT Specialist	2	2	2	2
Total	14	14	14	15
City Clerk				
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5
Records Clerk	1	1	1	1
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	1	1
Accounting Clerk	1	1	1	1
Administrative Assistant	1	1	0	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

Function/Department/Position	2021	2022	2023	2024
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	32
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	64.5
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
Battalion Chief (Full-Time)	0	0	3	3
Firefighter (Full-Time)	4	4	4	4
Total	8	8	11	11
Building Inspection				
Director of Planning & Development	0.1	0.1	0.1	0.1
Building Official	1	1	1	1
Building Inspector	4	4	4	4
Rental Housing Inspector	0	0	1	1
Permit Coordinator	2	2	2	2
Administrative Assistant	1	1	1	1
Total	8.1	8.1	9.1	9.1

Function/Department/Position	2021	2022	2023	2024
Public Works				
Engineering				
City Engineer	0	0	1	1
City Engineer/Public Works Director	1	1	0	0
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	1
Graduate Engineer	1	1	1	2
Engineering Technician	1	1	1	0
Environmental Engineer	0	0	0	0.2
Water Resource Technician	0	0	0	0.8
GIS Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Total	10	10	10	10
Street				
Public Works Director	0	0	1	1
Public Works Superintendant	1	1	0	0
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	8	8
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	2	2	2
Park Lead	1	0	0	0
Maintenance Operator	8	8	9	9
Environmental Engineer	0.2	0.2	0.2	0.2
Total	11.2	11.2	12.2	12.2

Function/Department/Position	2021	2022	2023	2024
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	2	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	1	1	1	1
Building Maintenance Manager	1	1	1	1
Facilities Maintenance Worker	2	2	2	2
Total	18	18	18	18
Economic Development				
EDA Fund				
Director of Planning & Development	0.5	0.5	0.5	0.5
Economic Development Coordinator	0	0	1	1
Economic Development Specialist	1	1	0	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
Environmental Engineer	0.8	0.8	0.8	0.6
Water Resource Technician	0	0	0	0.2
Total	3.3	3.3	3.3	3.3
Total Employees	166.00	166.00	170.00	173.00