

1. Agenda And Packet

Documents:

[OCTOBER 4, 2021 WORK SESSION AGENDA.PDF](#)
[OCTOBER 4, 2021 WORK SESSION PACKET.PDF](#)

City of Excelsior
City Council Work Session

Agenda

Monday, October 4, 2021

5:30 P.M.

(Please Note: Times Listed Are Approximate)

1. Call to Order/Roll Call
2. Agenda Approval
3. Enterprise Budget
4. Adjournment

Note: The purpose of a Work Session is for the Council to discuss matters informally and in greater detail than is allowed at formal Council meetings. All meetings of the Council including Work Sessions will be open to the public. While the privilege of participating in these discussions is generally limited to the Council, staff, and consultants, the Mayor may open a discussion from the floor.

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MEMORANDUM

Re: Item 3-Enterprise Budget

Date: October 4th, 2021

To: City Council

From: Jenny Palmer, Finance Director

The 2022 Enterprise Fund Budgets are included in this presentation.

Expenses:

- In all funds, Full Time wages reflect the addition of the Assistant Public Works Director as well as the Enterprise share of the Assistant City Manager Position.
- Lifeguards are reflected in the Seasonal wages for Public Docks.
- Staff has verified with the auditors on including bond payment information with the budgets, which has not been done in the past. This is the main reason for the projected deficits in water, sewer and surface water. The checking account balances are also included to show each department has sufficient funds.
- Capital Improvement costs of \$7,143 have been added to each fund except Solid Waste and Recycling to cover the estimated total cost of \$50,000 for new finance/utility billing software. This is in the Other Charges and Services category.
- The docks transfer of \$200,000 is in the Residential Docks Other Charges and Services.

Revenues:

- Approving a 4% increase in rates would help offset the deficits in the Enterprise funds. Doing rough math for a residential customer who uses 3,000 gallons per month times 3 months, the increase would be around \$15 for the quarter. Staff would like to look at a more thorough rate study before next year to provide better guidance for council going forward. This increase is not included in the budgeted revenues.
- There is currently no allocation for Shorewood Sewer under Other Revenues. That amount averages around \$50,000 annually.

Overall:

The Solid Waste and Recycling Budget may be eliminated based on the Request for Proposals. The other Enterprise Funds would have to absorb some of the costs related to wages and insurance.

Council Action: Review enclosed documents to revise and comment prior to final adoption.

**CITY OF EXCELSIOR
2022 BUDGET
Water Fund**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08.31.21	2022 Budget	Percent Change	Dollar Change
Revenue											
Charges for Services	504,698	544,305	520,314	519,507	706,449	746,660	718,979	501,908	752,000	4.39%	33,021
Interest Earnings	9,184	6,191	5,907	8,127	28,489	26,212	6,500	(119)	6,500	0.00%	-
Other Revenue	92,877	64,024	107,536	46,637	59,740	29,703	23,400	2,898	19,900	-17.59%	(3,500)
Transfer from Other Fund	-	-	-	-	109,250	-	-	-	-	#DIV/0!	-
	<u>606,759</u>	<u>614,520</u>	<u>633,757</u>	<u>574,271</u>	<u>903,929</u>	<u>802,575</u>	<u>748,879</u>	<u>504,687</u>	<u>778,400</u>	3.79%	29,521
Expenses											
Personnel	122,220	137,715	120,531	88,828	133,650	151,148	130,883	89,697	217,962	39.95%	87,079
Supplies	62,212	71,853	49,226	58,910	52,951	83,909	112,300	40,313	70,943	-58.30%	(41,357)
Other Charges & Services	125,141	97,597	85,257	114,397	118,827	165,976	108,270	68,776	108,165	-0.10%	(105)
Transfer Out	11,000	10,000	9,000	-	-	(12,072)	-	-	-	#DIV/0!	-
Depreciation	100,698	135,254	139,447	137,956	137,513	181,859	90,000	-	90,000	0.00%	-
Debt Service/Issuance Costs	41,580	40,367	101,942	82,927	89,940	117,200	83,024	104,935	444,230	81.31%	361,206
	<u>462,851</u>	<u>492,787</u>	<u>505,403</u>	<u>483,018</u>	<u>532,880</u>	<u>688,020</u>	<u>524,476</u>	<u>303,720</u>	<u>931,300</u>	43.68%	406,824
											-
Change in Net Position	143,907	121,733	128,354	91,253	371,049	114,555	224,403	200,967	(152,900)	246.76%	(377,303)
Checking Balance 08.31.21								935,346			

**CITY OF EXCELSIOR
2022 BUDGET
Sewer Fund**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08.31.21	2022 Budget	Percent Change	Dollar Change
Revenue											
Charges for Services	582,024	577,451	542,615	543,805	574,583	636,288	642,130	444,479	650,000	1.21%	7,870
Interest Earnings	14,084	13,078	5,627	7,639	36,809	35,621	7,500	-	7,500	0.00%	-
Other Revenue	4,921	39,111	56,472	6,339	85,486	6,938	51,000	(44)	5,500	-827.27%	(45,500)
	<u>601,029</u>	<u>629,640</u>	<u>604,714</u>	<u>557,785</u>	<u>696,877</u>	<u>678,847</u>	<u>700,630</u>	<u>444,436</u>	<u>663,000</u>	-5.68%	(37,630)
Expenses											
Personnel	128,015	147,074	133,843	97,787	150,695	185,777	124,829	97,202	231,592	46.10%	106,763
Supplies	6,707	8,365	5,515	13,935	11,437	7,184	9,900	11,536	15,000	34.00%	5,100
Other Charges & Services	204,057	263,316	257,592	215,023	236,718	262,713	370,462	164,088	245,167	-51.11%	(125,295)
Transfer Out	11,000	10,000	9,000	-	-	-	-	-	-		-
Depreciation	68,932	75,791	81,732	81,429	84,723	107,707	60,000	-	60,000	0.00%	-
Debt Service	11,785	11,314	17,538	23,698	32,613	66,508	21,902	64,335	214,868	89.81%	192,966
	<u>430,496</u>	<u>515,860</u>	<u>505,220</u>	<u>431,872</u>	<u>516,186</u>	<u>629,889</u>	<u>587,094</u>	<u>337,161</u>	<u>766,627</u>	23.42%	179,534
Change in Net Position	170,533	113,779	99,494	125,913	180,691	48,958	113,536	107,275	(103,627)	209.56%	(217,164)
Checking Balance 08.31.21								1,382,181			

**CITY OF EXCELSIOR
2022 BUDGET
Solid Waste Fund**

	2015 Actual	2016 Actual	2017 Actual	2018	Actual	2019 Actual	2020 Actual	2021 Budget	YTD	08.31.21	2022 Budget	Percent Change	Dollar Change
Revenue													
Charges for Services	148,245	150,703	147,765	144,818	148,600	155,055	147,390	111,483	155,450	5.18%	8,060		
Interest Earnings	1,505	1,378	329	609	2,023	1,119	700	-	700	0.00%	-		
Grant Revenue	15,744	5,604	4,124	3,640	3,012	-	-	-	3,000	100.00%	3,000		
	<u>165,494</u>	<u>157,685</u>	<u>152,218</u>	<u>149,067</u>	<u>153,635</u>	<u>156,174</u>	<u>148,090</u>	<u>111,483</u>	<u>159,150</u>	6.95%	11,060		
Expenses													
Refuse													
Personnel	7,054	13,132	12,704	10,523	19,888	7,998	12,824	7,569	28,147	54.44%	15,323		
Other Charges & Services	108,510	90,534	100,911	105,752	116,522	118,674	117,050	70,447	116,594	-0.39%	(456)		
Recycling													
Personnel	7,641	12,138	12,411	11,767	17,243	17,008	12,594	7,569	28,153	55.27%	15,559		
Other Charges & Services	30,629	30,740	22,634	22,931	27,009	46,154	40,845	16,208	38,214	-6.88%	(2,631)		
Transfer Out	6,000	5,000	4,000	-	-	-	-	-	-	-	-		
	<u>159,834</u>	<u>151,544</u>	<u>152,660</u>	<u>150,973</u>	<u>180,661</u>	<u>189,833</u>	<u>183,313</u>	<u>101,793</u>	<u>211,108</u>	13.17%	27,795		
Change in Net Position	5,660	6,141	(442)	(1,906)	(27,026)	(33,659)	(35,223)	9,691	(51,958)	32.21%	(16,735)		
Checking Balance 08.31.21								47,077					

**CITY OF EXCELSIOR
2022 BUDGET
Street Lighting Fund**

	2015 Actual	2016 Actual	2017 Actual	2018	Actual	2019 Actual	2020 Actual	2021 Budget	YTD	08.31.21	2022 Budget	Percent Change	Dollar Change
Revenue													
Charges for Services	57,221	57,113	58,672	59,248	64,378	65,870	61,620	48,365	65,000	5.20%	3,380		
Interest Earnings	358	147	52	64	366	640	70	-	100	30.00%	30		
	<u>57,579</u>	<u>57,260</u>	<u>58,724</u>	<u>59,312</u>	<u>64,744</u>	<u>66,510</u>	<u>61,690</u>	<u>48,365</u>	<u>65,100</u>	5.24%	3,410		
													-
Expenses													
Personnel	4,880	11,255	10,796	8,298	12,385	3,326	11,224	7,637	20,857	46.19%	9,633		
Supplies	4,445	267	4,637	264	374	810	3,800	3,728	4,300	11.63%	500		
Other Charges & Services	89,840	44,238	34,849	41,278	39,143	32,228	36,250	3,496	42,957	15.61%	6,707		
Transfers Out	1,200	800	400	-	-	-	-	-	-		-		
	<u>100,365</u>	<u>56,559</u>	<u>50,682</u>	<u>49,840</u>	<u>51,902</u>	<u>36,363</u>	<u>51,274</u>	<u>14,861</u>	<u>68,114</u>	24.72%	16,840		
													-
Change in Net Position	(42,786)	701	8,042	9,472	12,842	30,146	10,416	33,504	(3,014)	445.58%	(13,430)		
Checking Balance 08.31.21								62,133					

**CITY OF EXCELSIOR
2022 BUDGET
Docks Fund**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08.31.21	2022 Budget	Percent Change	Dollar Change
Revenue											
Commercial Leased Docks	81,094	85,991	87,124	98,228	106,977	23,086	-	110,986	110,000	100.00%	110,000
Public Docks	21,545	30,754	46,759	37,845	49,772	3,596	15,000	26,047	28,000	46.43%	13,000
Residential Docks	154,492	162,857	167,529	241,403	268,544	266,469	232,000	271,017	270,000	14.07%	38,000
Interest Earnings	6,036	6,705	1,781	2,463	5,793	4,229	3,200	-	3,000	-6.67%	(200)
	<u>263,167</u>	<u>286,307</u>	<u>303,193</u>	<u>379,939</u>	<u>431,085</u>	<u>297,381</u>	<u>250,200</u>	<u>408,050</u>	<u>411,000</u>	<u>39.12%</u>	<u>160,800</u>
Expenses											
Commercial Leased Docks											
Personnel	15,459	16,956	20,566	24,447	27,108	35,290	25,510	14,059	39,889	36.05%	14,379
Supplies	2,462	183	807	1,309	1,518	354	2,500	409	1,300	-92.31%	(1,200)
Other Charges & Services	26,264	21,728	23,430	25,377	27,692	27,928	25,870	14,730	35,834	27.81%	9,964
Public Docks										0.00%	-
Personnel	15,581	17,773	22,010	26,087	25,308	25,816	26,694	14,301	80,850	66.98%	54,156
Supplies	2,095	613	907	1,340	445	402	2,400	842	2,400	0.00%	-
Other Charges & Services	8,540	7,787	9,297	10,488	10,048	22,394	10,490	1,529	17,664	40.61%	7,174
Residential Docks											
Personnel	23,169	32,690	42,524	44,752	39,977	34,555	46,407	23,034	57,334	19.06%	10,927
Supplies	3,177	5,067	1,146	2,129	445	171	3,400	596	2,350	-44.68%	(1,050)
Other Charges & Services	16,425	20,475	14,898	37,356	19,931	19,206	18,437	5,836	245,434	92.49%	226,997
Depreciation	24,668	24,667	24,668	19,080	24,281	20,000	20,000	-	-	0.00%	(20,000)
Transfers Out	80,000	80,000	80,000	280,000	340,579	200,000	200,000	-	-	0.00%	(200,000)
	<u>217,842</u>	<u>227,938</u>	<u>240,253</u>	<u>472,365</u>	<u>517,332</u>	<u>386,116</u>	<u>381,708</u>	<u>75,336</u>	<u>483,055</u>	<u>20.98%</u>	<u>101,346</u>
Change in Net Position	45,325	58,369	62,940	(92,426)	(86,247)	(88,736)	(131,508)	332,714	(72,055)	-82.51%	59,454
Checking Balance 08.31.21								523,319			

**CITY OF EXCELSIOR
2022 Budget
Surface Water Management Fund**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08.31.21	2022 Budget	Percent Change	Dollar Change
Revenue											
Charges for Services	153,091	165,395	160,079	148,587	161,920	187,194	240,000	176,826	237,000	-1.27%	(3,000)
Interest Earnings	3,513	2,567	1,110	1,542	10,508	10,546	1,500	-	-	0.00%	(1,500)
Other Revenue	3,550	3,431	3,219	3,297	2,770	3,728	3,392	-	-	0.00%	(3,392)
	<u>160,154</u>	<u>171,393</u>	<u>164,408</u>	<u>153,426</u>	<u>175,199</u>	<u>201,468</u>	<u>244,892</u>	<u>176,826</u>	<u>237,000</u>	-3.33%	(7,892)
Expenses											
Personnel	71,026	67,026	62,751	53,922	73,524	83,741	85,030	46,360	109,776	22.54%	24,746
Supplies	5,102	1,147	2,492	2,395	3,205	597	41,900	2,485	4,900	-755.10%	(37,000)
Other Charges & Services	15,918	18,375	22,572	25,985	38,070	22,078	20,550	21,775	27,157	24.33%	6,607
Depreciation	16,232	18,863	18,862	18,659	19,995	24,820	19,000	-	19,000	0.00%	-
Debt Service	10,946	10,425	12,399	14,301	18,985	37,234	13,152	33,278	126,689	89.62%	113,537
Transfers Out	1,200	800	400	-	-	(4,345)	-	-	-	0.00%	-
	<u>120,423</u>	<u>116,636</u>	<u>119,476</u>	<u>115,262</u>	<u>153,779</u>	<u>164,125</u>	<u>179,632</u>	<u>103,898</u>	<u>287,522</u>	37.52%	107,890
Change in Net Position	39,731	54,757	44,932	38,164	21,420	37,343	65,260	72,928	(50,522)	229.17%	(115,782)
Checking Balance 08.31.21								407,611			