City Council- Budget Work Session Agenda
City Council Chambers, City Hall, 612 N. Main Street
August 28, 2023

1. **6:00 PM Call to Order 6:00 PM**
2. **Overview of 2024 Proposed Budget**
    - **Revenue Projections**
    - **Expenditures**
    - **Capital Items**
3. **Set Next Work Session Date**
4. **Adjourn**

Individuals with disabilities who require special assistance to take part in this meeting may contact one of the following at City Hall (605) 995-8420 at least 24 hours prior to the meeting with requests for assistance: Human Resources Officer or the City Administrator.

2024 Budget Work Session Proposed Schedule

This is the initial presentation to City Council. The Council will be making changes to this requested budget throughout the budget review process.

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Annual Budget Work Session Proposed Schedule:

August 28 at 6:00 PM- proposed budget overview

September 11 at 6:00 PM- Subsidy Application Review

September 18th at 5:00 PM (prior to council meeting)

October 16 at 5:00 PM (prior to council meeting)

October 30 at 6:00 PM

*Other dates may be scheduled as needed

The Annual Budget Hearings are scheduled for:

November 6th: First Reading

November 20: 2nd Reading & Adoption

City of Mitchell
SOUTH DAKOTA

August 28, 2024 Budget Work Session

Current Budget Status

Current Budget Status – 67% of Budget Year

**Budgets that receive General Fund Support*

Revenue

- General Fund: *73%*
- *Park Fund: 68%*
- *Community Services: 48%*
- *Airport Fund: 42%*
- *Corn Palace Fund: 58%*
- *Golf Course Fund: 95%*
- *EMS Fund: 62%*

Expenditures

- General Fund: *47%*
- *Park Fund: 57%*
- *Community Services Fund: 64%*
- *Airport Fund: 37%*
- *Corn Palace Fund: 68%*
- *Golf Course Fund: 32%*
- *EMS Fund: 62%*

City of Mitchell
SOUTH DAKOTA

Current Budget Status – 67% of Budget Year

**Budgets that receive General Fund Support*

- Contingency Commitments for 2023
- Health Insurance Transfers

City of Mitchell
SOUTH DAKOTA

Sales Tax Collections- Statewide Comparisons

City	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	10 year change	10 year change avg
Aberdeen	2.11%	-1.42%	2.21%	7.55%	3.11%	0.34%	3.45%	-0.50%	3.12%	4.99%	-2.82%	19.33%	-2.51%	1.14%		29.65%	2.95%
Brandon												4.93%	18.06%	15.04%			
Brookings	-6.01%	2.09%	1.15%	6.83%	10.25%	4.80%	1.83%	4.57%	1.56%	3.21%	3.88%	-1.89%	7.94%	6.31%		42.46%	3.58%
Huron	-0.70%	0.76%	8.09%	5.16%	-0.59%	2.24%	4.55%	5.63%	-2.75%	5.40%	-0.70%	-2.53%	16.83%	21.32%		49.40%	4.94%
Mitchell	**-2.75%**	**4.90%**	**4.70%**	**9.01%**	**-2.77%**	**3.81%**	**3.00%**	**-1.29%**	**0.01%**	**4.25%**	**-0.94%**	**-1.14%**	**11.01%**	**9.31%**		**25.25%**	3.11%
Pierre	4.01%	2.73%	2.08%	7.25%	1.58%	5.35%	4.70%	4.36%	-2.68%	1.84%	2.02%	2.44%	12.20%	8.13%		39.94%	4.26%
Rapid City	-2.36%	2.82%	5.10%	6.70%	3.37%	4.13%	4.03%	1.26%	1.85%	2.82%	2.08%	2.50%	18.64%	7.15%		47.83%	4.94%
Sioux Falls	-2.28%	4.05%	3.13%	6.26%	7.67%	5.10%	6.06%	3.08%	1.72%	4.19%	6.61%	-1.41%	19.25%	6.45%		58.72%	5.67%
Spearfish	-2.21%	1.65%	2.71%	3.85%	7.04%	5.07%	2.04%	0.20%	0.47%	4.55%	7.50%	6.94%	15.09%	12.47%		61.37%	6.04%
Sturgis												7.52%	18.43%	2.43%			
Vermillion												-1.30%	15.46%	2.14%			
Watertown	-1.96%	4.24%	4.71%	8.08%	0.62%	5.26%	0.37%	-0.40%	2.84%	3.19%	5.91%	1.84%	11.37%	11.48%		42.48%	4.65%
Yankton	1.58%	-0.59%	8.07%	7.28%	-0.73%	4.28%	5.84%	1.82%	2.53%	4.06%	3.93%	1.08%	11.14%	8.72%		42.67%	4.82%
Avg.	**-1.06%**	**2.12%**	**4.20%**	**6.80%**	**2.96%**	**4.04%**	**3.59%**	**1.87%**	**0.87%**	**3.85%**	**2.75%**	**2.95%**	**13.30%**	**8.62%**	**#DIV/0!**	**43.98%**	**4.50%**

City of Mitchell SOUTH DAKOTA

Sales Tax Collections- Statewide Comparisons

Total Tax Due for Returns Filed in Calendar Year								
	2017	2018	2019	2020	2021	2022	Average $ Change	Total $ Change
Aberdeen	$ 18,598,866	$ 19,527,228	$ 18,975,828	$ 22,644,000	$ 22,076,570	$ 22,957,732	$ 871,773	$ 4,358,866
Brandon	$ 3,229,684	$ 3,481,717	$ 3,612,389	$ 3,790,451	$ 4,474,996	$ 5,148,154	$ 383,694	$ 1,918,470
Brookings	$ 14,427,934	$ 14,891,669	$ 15,469,968	$ 15,178,035	$ 16,383,877	$ 19,091,877	$ 932,789	$ 4,663,943
Huron	$ 7,111,077	$ 7,495,105	$ 7,438,575	$ 7,250,044	$ 8,470,100	$ 9,412,463	$ 460,277	$ 2,301,386
Mitchell	**$ 11,853,650**	**$ 12,357,629**	**$ 12,241,100**	**$ 12,101,471**	**$ 13,434,039**	**$ 14,664,871**	**$ 562,244**	**$ 2,811,221**
Pierre	$ 8,297,243	$ 8,449,851	$ 8,620,493	$ 8,830,584	$ 9,907,917	$ 10,604,230	$ 461,397	$ 2,306,987
Rapid City	$ 60,758,794	$ 62,471,437	$ 63,771,484	$ 65,366,366	$ 77,549,278	$ 83,592,498	$ 4,566,741	$ 22,833,704
Sioux Falls	$ 130,439,571	$ 135,906,268	$ 144,892,947	$ 142,854,319	$ 170,359,460	$ 191,408,855	$ 12,193,857	$ 60,969,284
Spearfish	$ 9,250,887	$ 8,626,018	$ 9,272,733	$ 9,915,806	$ 11,411,988	$ 12,644,191	$ 678,661	$ 3,393,304
Vermillion	$ 4,041,851	$ 4,108,908	$ 4,408,331	$ 4,351,065	$ 5,023,638	$ 5,131,263	$ 217,882	$ 1,089,412
Watertown	$ 15,728,091	$ 16,229,255	$ 17,188,749	$ 17,504,997	$ 19,494,471	$ 21,790,107	$ 1,212,403	$ 6,062,016
Yankton	$ 9,825,871	$ 10,235,607	$ 10,637,414	$ 10,752,469	$ 11,950,307	$ 12,967,328	$ 628,291	$ 3,141,457
Average	$ 24,463,627	$ 25,315,058	$ 26,377,501	$ 26,711,634	$ 30,878,053	$ 34,117,798	$ 1,930,834	$ 9,654,171
Minimum	$ 3,229,684	$ 3,481,717	$ 3,612,389	$ 3,790,451	$ 4,474,996	$ 5,131,263	$ 217,882	$ 1,089,412
Maximum	$ 130,439,571	$ 135,906,268	$ 144,892,947	$ 142,854,319	$ 170,359,460	$ 191,408,855	$ 12,193,857	$ 60,969,284

Sales Tax Collections- By Category

2021 FY	Jan	Feb	March	April	May	June	July	August	September	October	November	December	Annual
Ag Foerstery & Fishing	$ 8,420.51	$ 5,850.70	$ 7,170.94	$ 11,327.22	$ 12,496.72	$ 15,527.87	$ 14,985.79	$ 10,165.11	$ 12,268.48	$ 12,662.62	$ 10,784.71	$ 9,416.68	**$ 131,077.35**
Construction	$ 22,129.38	$ 13,847.79	$ 11,809.97	$ 20,013.51	$ 21,420.54	$ 18,464.04	$ 30,979.19	$ 20,080.33	$ 22,037.46	$ 17,859.20	$ 15,688.50	$ 9,984.44	**$ 224,314.35**
Manufacturing	$ 30,592.13	$ 19,657.38	$ 18,881.00	$ 23,608.22	$ 37,575.88	$ 25,505.92	$ 30,293.26	$ 29,104.85	$ 25,563.76	$ 25,227.72	$ 23,791.81	$ 31,457.87	**$ 321,259.80**
Transportation, Communications, Electric, Gas & Sanitary Services	$ 74,350.93	$ 75,544.35	$ 75,562.50	$ 79,958.22	$ 76,836.55	$ 69,621.17	$ 76,137.34	$ 81,067.58	$ 80,404.71	$ 76,487.81	$ 75,843.52	$ 78,751.75	**$ 920,566.43**
Wholesale Trade	$ 64,023.27	$ 41,673.03	$ 46,660.63	$ 68,285.34	$ 32,993.15	$ 54,930.94	$ 66,391.63	$ 60,288.26	$ 62,557.22	$ 62,242.19	$ 57,414.04	$ 56,203.34	**$ 673,663.04**
Retail trade	$ 709,648.44	$ 577,454.64	$ 520,944.03	$ 685,688.28	$ 660,434.65	$ 698,548.74	$ 764,788.88	$ 689,692.90	$ 715,515.62	$ 679,867.36	$ 736,865.99	$ 740,751.35	**$ 8,180,200.88**
Finance Insurance & Real Estate	$ 10,994.63	$ 10,843.93	$ 8,996.44	$ 11,215.03	$ 13,443.96	$ 10,836.19	$ 18,525.05	$ 16,583.60	$ 16,836.61	$ 17,015.99	$ 12,545.30	$ 12,351.41	**$ 160,188.14**
Services (includes hotels)	$ 147,046.95	$ 120,434.51	$ 119,934.76	$ 150,202.55	$ 147,976.78	$ 150,512.07	$ 190,029.16	$ 188,602.93	$ 199,186.14	$ 17.00	$ 155,953.78	$ 149,087.80	**$ 1,718,984.43**
Total	**$ 1,067,206.24**	**$ 865,306.33**	**$ 809,960.27**	**$ 1,050,298.37**	**$ 1,003,178.23**	**$ 1,043,946.94**	**$ 1,192,130.30**	**$ 1,095,585.56**	**$ 1,134,370.00**	**$ 891,379.89**	**$ 1,088,887.65**	**$ 1,088,004.64**	**$ 12,330,254.42**

2022 FY	Jan	Feb	March	April	May	June	July	August	September	October	November	December	YTD
Ag Foerstery & Fishing	$ 12,885.15	$ 7,983.55	$ 8,307.02	$ 12,603.56	$ 10,816.24	$ 17,177.21	$ 18,137.26	$ 13,449.85	$ 8,617.37	$ 14,234.75	$ 12,135.64	$ 9,774.78	**$ 146,122.38**
Construction	$ 22,082.18	$ 11,212.88	$ 11,351.22	$ 16,404.99	$ 10,157.49	$ 11,095.95	$ 24,384.36	$ 23,064.53	$ 18,202.97	$ 20,098.49	$ 13,564.32	$ 28,532.46	**$ 210,151.84**
Manufacturing	$ 27,347.13	$ 22,772.54	$ 22,644.29	$ 23,390.61	$ 23,544.41	$ 28,520.91	$ 34,753.03	$ 26,353.50	$ 31,759.21	$ 36,224.57	$ 36,993.12	$ 32,747.67	**$ 347,050.99**
Transportation, Communications, Electric, Gas & Sanitary Services	$ 93,692.60	$ 101,505.70	$ 92,940.18	$ 98,031.31	$ 88,394.93	$ 71,843.18	$ 77,545.03	$ 83,072.93	$ 82,523.52	$ 79,866.63	$ 71,473.28	$ 79,152.40	**$ 1,020,041.69**
Wholesale Trade	$ 83,278.03	$ 63,916.13	$ 53,840.90	$ 73,351.70	$ 68,332.00	$ 71,340.69	$ 94,069.47	$ 69,503.61	$ 94,033.45	$ 93,701.32	$ 84,943.48	$ 85,278.28	**$ 935,589.06**
Retail trade	$ 788,155.05	$ 599,077.38	$ 577,240.68	$ 689,010.07	$ 671,126.39	$ 730,790.28	$ 812,197.73	$ 757,500.94	$ 786,712.58	$ 762,627.05	$ 765,821.46	$ 784,423.09	**$ 8,724,682.70**
Finance Insurance & Real Estate	$ 19,881.01	$ 16,106.67	$ 11,996.27	$ 14,697.89	$ 11,363.14	$ 10,932.37	$ 18,868.36	$ 16,163.86	$ 16,868.48	$ 14,793.79	$ 15,896.68	$ 12,558.90	**$ 180,127.42**
Services (includes hotels)	$ 176,678.85	$ 134,749.13	$ 142,490.84	$ 176,231.33	$ 171,987.84	$ 152,311.08	$ 198,065.51	$ 203,412.18	$ 207,059.33	$ 192,700.59	$ 195,026.97	$ 159,909.22	**$ 2,110,622.87**
Total	**$ 1,224,000.00**	**$ 957,323.98**	**$ 920,811.40**	**$ 1,103,721.46**	**$ 1,055,722.44**	**$ 1,094,011.67**	**$ 1,278,020.75**	**$ 1,192,521.40**	**$ 1,245,776.91**	**$ 1,214,247.19**	**$ 1,195,854.95**	**$ 1,192,376.80**	**$ 13,674,388.95**

City of Mitchell
SOUTH DAKOTA

Sales Tax Collections- By Category

2021 FY	Jan	Feb	March	April	May	June	July	August	September	October	November	December	Annual
Ag Foerstery & Fishing	$ 8,420.51	$ 5,850.70	$ 7,170.94	$ 11,327.22	$ 12,496.72	$ 15,527.87	$ 14,985.79	$ 10,165.11	$ 12,268.48	$ 12,662.62	$ 10,784.71	$ 9,416.68	$ 131,077.35
Construction	$ 22,129.38	$ 13,847.79	$ 11,809.97	$ 20,013.51	$ 21,420.54	$ 18,464.04	$ 30,979.19	$ 20,080.33	$ 22,037.46	$ 17,859.20	$ 15,688.50	$ 9,984.44	$ 224,314.35
Manufacturing	$ 30,592.13	$ 19,657.38	$ 18,881.00	$ 23,608.22	$ 37,575.88	$ 25,505.92	$ 30,293.26	$ 29,104.85	$ 25,563.76	$ 25,227.72	$ 23,791.81	$ 31,457.87	$ 321,259.80
Transportation, Communications, Electric, Gas & Sanitary Services	$ 74,350.93	$ 75,544.35	$ 75,562.50	$ 79,958.22	$ 76,836.55	$ 69,621.17	$ 76,137.34	$ 81,067.58	$ 80,404.71	$ 76,487.81	$ 75,843.52	$ 78,751.75	$ 920,566.43
Wholesale Trade	$ 64,023.27	$ 41,673.03	$ 46,660.63	$ 68,285.34	$ 32,993.15	$ 54,930.94	$ 66,391.63	$ 60,288.26	$ 62,557.22	$ 62,242.19	$ 57,414.04	$ 56,203.34	$ 673,663.04
Retail trade	$ 709,648.44	$ 577,454.64	$ 520,944.03	$ 685,688.28	$ 660,434.65	$ 698,548.74	$ 764,788.88	$ 689,692.90	$ 715,515.62	$ 679,867.36	$ 736,865.99	$ 740,751.35	$ 8,180,200.88
Finance Insurance & Real Estate	$ 10,994.63	$ 10,843.93	$ 8,996.44	$ 11,215.03	$ 13,443.96	$ 10,836.19	$ 18,525.05	$ 16,583.60	$ 16,836.61	$ 17,015.99	$ 12,545.30	$ 12,351.41	$ 160,188.14
Services (includes hotels)	$ 147,046.95	$ 120,434.51	$ 119,934.76	$ 150,202.55	$ 147,976.78	$ 150,512.07	$ 190,029.16	$ 188,602.93	$ 199,186.14	$ 17.00	$ 155,953.78	$ 149,087.80	$ 1,718,984.43
Total	$ 1,067,206.24	$ 865,306.33	$ 809,960.27	$ 1,050,298.37	$ 1,003,178.23	$ 1,043,946.94	$ 1,192,130.30	$ 1,095,585.56	$ 1,134,370.00	$ 891,379.89	$ 1,088,887.65	$ 1,088,004.64	$ 12,330,254.42

2022 FY	Jan	Feb	March	April	May	June	July	August	September	October	November	December	YTD
Ag Foerstery & Fishing	$ 12,885.15	$ 7,983.55	$ 8,307.02	$ 12,603.56	$ 10,816.24	$ 17,177.21	$ 18,137.26	$ 13,449.85	$ 8,617.37	$ 14,234.75	$ 12,135.64	$ 9,774.78	$ 146,122.38
Construction	$ 22,082.18	$ 11,212.88	$ 11,351.22	$ 16,404.99	$ 10,157.49	$ 11,095.95	$ 24,384.36	$ 23,064.53	$ 18,202.97	$ 20,098.49	$ 13,564.32	$ 28,532.46	$ 210,151.84
Manufacturing	$ 27,347.13	$ 22,772.54	$ 22,644.29	$ 23,390.61	$ 23,544.41	$ 28,520.91	$ 34,753.03	$ 26,353.50	$ 31,759.21	$ 36,224.57	$ 36,993.12	$ 32,747.67	$ 347,050.99
Transportation, Communications, Electric, Gas & Sanitary Services	$ 93,692.60	$ 101,505.70	$ 92,940.18	$ 98,031.31	$ 88,394.93	$ 71,843.18	$ 77,545.03	$ 83,072.93	$ 82,523.52	$ 79,866.63	$ 71,473.28	$ 79,152.40	$ 1,020,041.69
Wholesale Trade	$ 83,278.03	$ 63,916.13	$ 53,840.90	$ 73,351.70	$ 68,332.00	$ 71,340.69	$ 94,069.47	$ 69,503.61	$ 94,033.45	$ 93,701.32	$ 84,943.48	$ 85,278.28	$ 935,589.06
Retail trade	$ 788,155.05	$ 599,077.38	$ 577,240.68	$ 689,010.07	$ 671,126.39	$ 730,790.28	$ 812,197.73	$ 757,500.94	$ 786,712.58	$ 762,627.05	$ 765,821.46	$ 784,423.09	$ 8,724,682.70
Finance Insurance & Real Estate	$ 19,881.01	$ 16,106.67	$ 11,996.27	$ 14,697.89	$ 11,363.14	$ 10,932.37	$ 18,868.36	$ 16,163.86	$ 16,868.48	$ 14,793.79	$ 15,896.68	$ 12,558.90	$ 180,127.42
Services (includes hotels)	$ 176,678.85	$ 134,749.13	$ 142,490.84	$ 176,231.33	$ 171,987.84	$ 152,311.08	$ 198,065.51	$ 203,412.18	$ 207,059.33	$ 192,700.59	$ 195,026.97	$ 159,909.22	$ 2,110,622.87
Total	$ 1,224,000.00	$ 957,323.98	$ 920,811.40	$ 1,103,721.46	$ 1,055,722.44	$ 1,094,011.67	$ 1,278,020.75	$ 1,192,521.40	$ 1,245,776.91	$ 1,214,247.19	$ 1,195,854.95	$ 1,192,376.80	$ 13,674,388.95

City of Mitchell
SOUTH DAKOTA

Sales Tax Collections- 2023 through July

1st & 2nd Penny										
	2019		2020		2021		2022		2023	
January	$	761,929	$	964,852	$	1,009,586	$	1,166,606	$	1,080,423
February	$	950,102	$	802,795	$	740,180	$	742,043	$	1,070,061
March	$	879,659	$	797,782	$	779,775	$	1,061,132	$	1,036,021
April	$	573,003	$	953,938	$	1,193,927	$	1,162,111	$	1,174,674
May	$	1,191,121	$	844,821	$	1,020,762	$	969,562	$	1,105,285
June	$	452,704	$	309,523	$	296,349	$	1,112,221	$	1,139,074
July	$	1,234,603	$	1,641,325	$	1,871,253	$	1,313,649	$	1,480,955
August	$	1,296,737	$	989,814	$	1,018,482	$	1,072,840	$	-
September	$	927,041	$	929,259	$	1,163,794	$	1,307,552	$	-
October	$	975,780	$	1,040,949	$	1,080,675	$	1,229,680	$	-
November	$	1,071,957	$	883,891	$	923,563	$	1,058,664	$	-
December	$	976,010	$	1,072,587	$	1,277,104	$	1,355,563	$	-
Annual	***$***	***11,290,646***	***$***	***11,231,537***	***$***	***12,375,451***	***$***	***13,551,624***	***$***	***8,086,493***
YTD- July	*$*	*6,043,121*	*$*	*6,315,037*	*$*	*6,911,833*	*$*	*7,527,325*	*$*	*8,086,493*

1st & 2nd Penny YTD % Change				
	2020	2021	2022	2023
compared to 2019	4.50%	14.38%	24.56%	33.81%
compared to 2020		9.45%	19.20%	28.05%
compared to 2021			8.90%	16.99%
compared to 2022				7.43%

3rd Penny										
	2019		2020		2021		2022		2023	
January	$	51,577	$	59,398	$	55,833	$	69,159	$	58,654
February	$	62,860	$	56,494	$	50,072	$	43,370	$	75,561
March	$	59,878	$	56,550	$	52,154	$	71,726	$	64,985
April	$	39,435	$	60,882	$	82,977	$	88,039	$	70,927
May	$	78,469	$	40,520	$	65,404	$	65,623	$	60,049
June	$	37,516	$	22,918	$	31,384	$	79,575	$	79,488
July	$	89,756	$	96,077	$	141,572	$	101,834	$	103,248
August	$	102,353	$	74,822	$	88,290	$	86,884	$	-
September	$	88,686	$	75,068	$	115,643	$	111,617	$	-
October	$	76,541	$	83,094	$	86,502	$	86,440	$	-
November	$	80,243	$	57,532	$	70,472	$	81,093	$	-
December	$	66,263	$	71,713	$	88,851	$	88,642	$	-
Annual	***$***	***833,576***	***$***	***755,069***	***$***	***929,154***	***$***	***974,002***	***$***	***512,913***
YTD- July	*$*	*419,490*	*$*	*392,840*	*$*	*479,396*	*$*	*519,326*	*$*	*512,913*

3rd Penny YTD Percentage Change				
	2020	2021	2022	2023
compared to 2019	-6.35%	14.28%	23.80%	22.27%
compared to 2020		22.03%	32.20%	30.57%
compared to 2021			8.33%	6.99%
compared to 2022				-1.23%

City of Mitchell SOUTH DAKOTA

Sales Tax Collections vs. Budget

Year	Budget % Change	Actual % Change	Budget Amount	Total Collections	Difference
2016	4.0%	-1.6%	$ 11,180,000	$ 10,943,600	$ (236,400)
2017	0.0%	0.0%	$ 11,180,000	$ 10,945,889	$ (234,111)
2018	-2.1%	4.6%	$ 10,943,600	$ 11,449,682	$ 506,082
2019	0.9%	-1.4%	$ 11,043,600	$ 11,290,646	$ 247,046
2020	-2.6%	-0.5%	$ 10,756,666	$ 11,231,537	$ 474,871
2021	4.0%	10.2%	$ 11,186,666	$ 12,375,451	$ 1,188,785
2022	2.2%	9.5%	$ 11,431,538	$ 13,551,624	$ 2,120,086
2023	3.2%		$ 11,800,000	$ 8,086,493	$ (3,713,507)

City of Mitchell
SOUTH DAKOTA

Entertainment Tax Collections vs. Budget

Year	Budget % Change	Actual % Change	Budget	Total Collected	Difference
2016	3.9%	2.9%	$ 750,000.00	$ 793,240.17	$ 43,240.17
2017	-9.3%	-0.4%	$ 680,000.00	$ 790,107.66	$ 110,107.66
2018	20.6%	-0.1%	$ 820,000.00	$ 789,558.58	$ (30,441.42)
2019	-3.7%	5.6%	$ 790,000.00	$ 833,576.12	$ 43,576.12
2020	0.0%	-9.4%	$ 790,000.00	$ 755,428.66	$ (34,571.34)
2021	-17.7%	23.0%	$ 650,000.00	$ 929,071.87	$ 279,071.87
2022	16.2%	4.8%	$ 755,000.00	$ 974,002.42	$ 219,002.42
2023	11.9%		$ 845,000.00	$ 489,153.49	$ (355,846.51)

City of Mitchell
SOUTH DAKOTA

2024 Proposed Budget

Revenue

Expenditures

Cash Balances

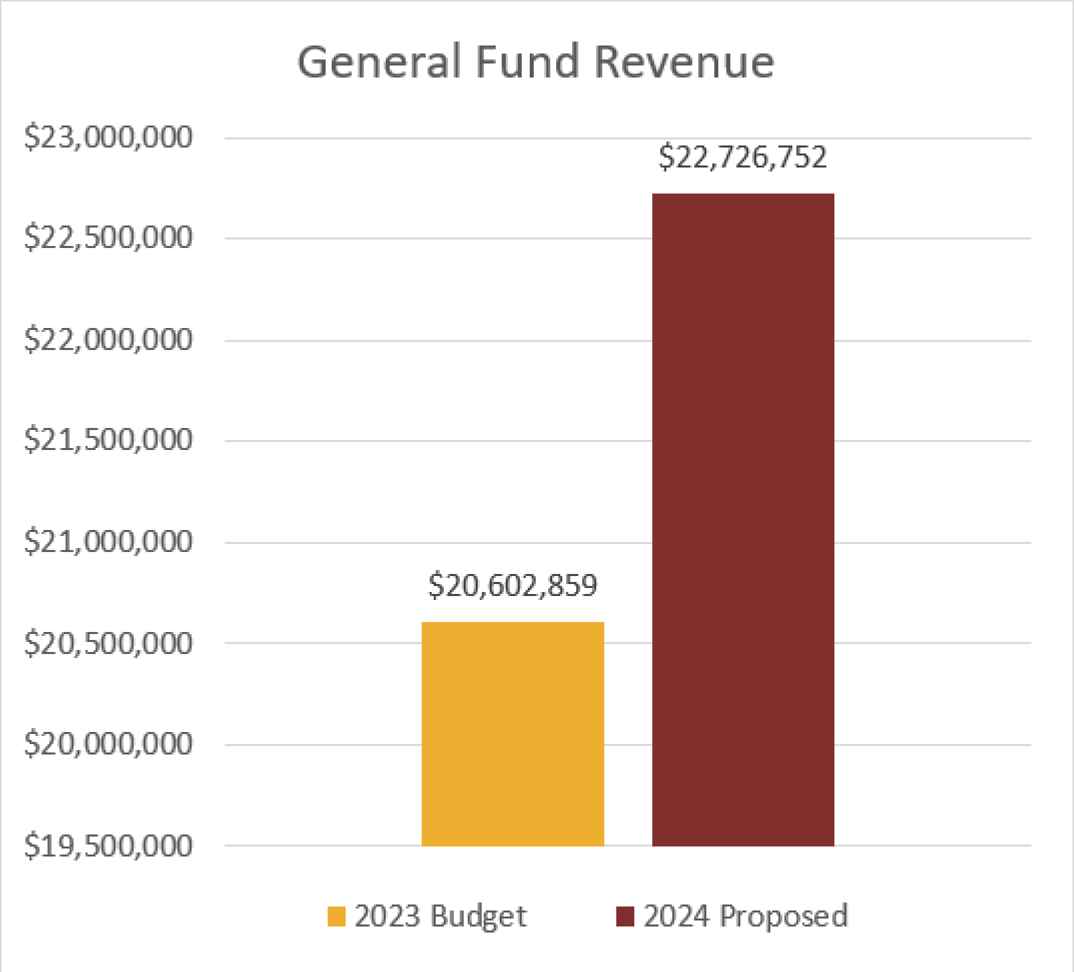
Capital Items

Future Meetings

City of Mitchell SOUTH DAKOTA

Proposed General Fund Revenue Budget

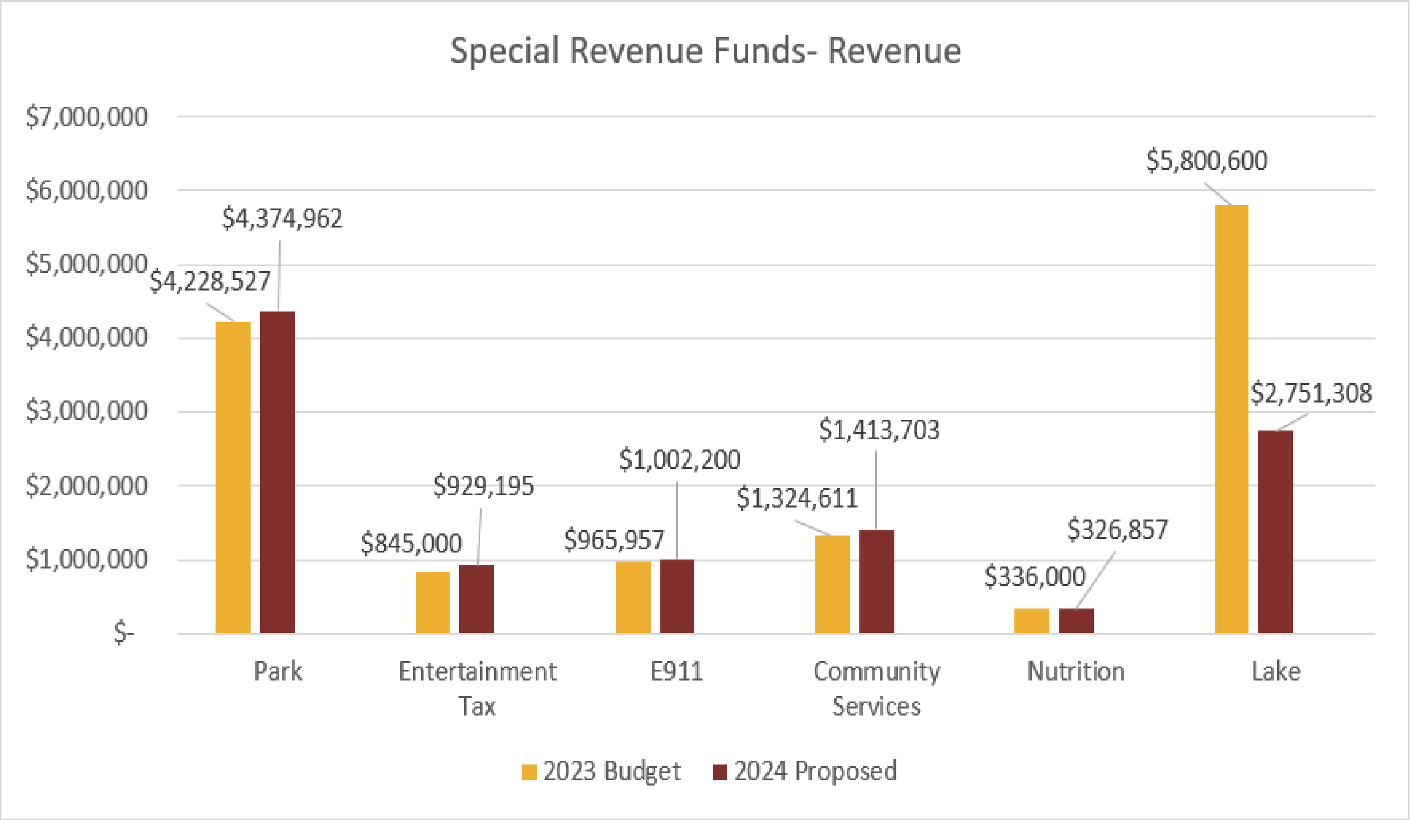
- Property Tax: 28% of Total Revenue
- Sales Tax: 47% of Total Revenue
- Total Revenue Projected to increase 10%
- Property Tax Projected to Increase 3% (CPI)
- Sales Tax Projected to Increase 10.6% (budget)



City of Mitchell SOUTH DAKOTA

Proposed Special Revenue Fund Budgets

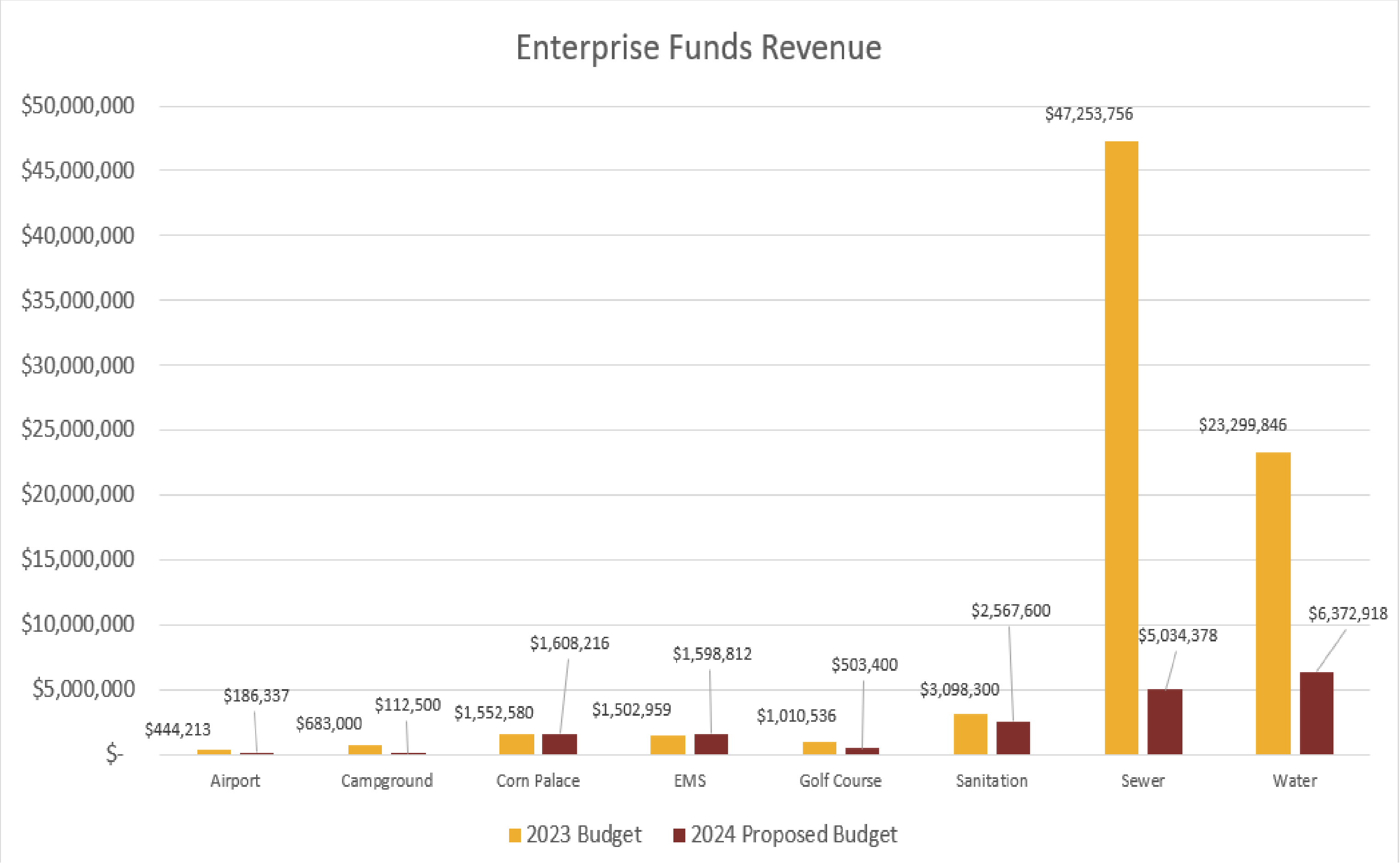
- Entertainment Tax projected to increase 7% (budget)



City of Mitchell SOUTH DAKOTA

Proposed Enterprise Fund Revenue Budgets

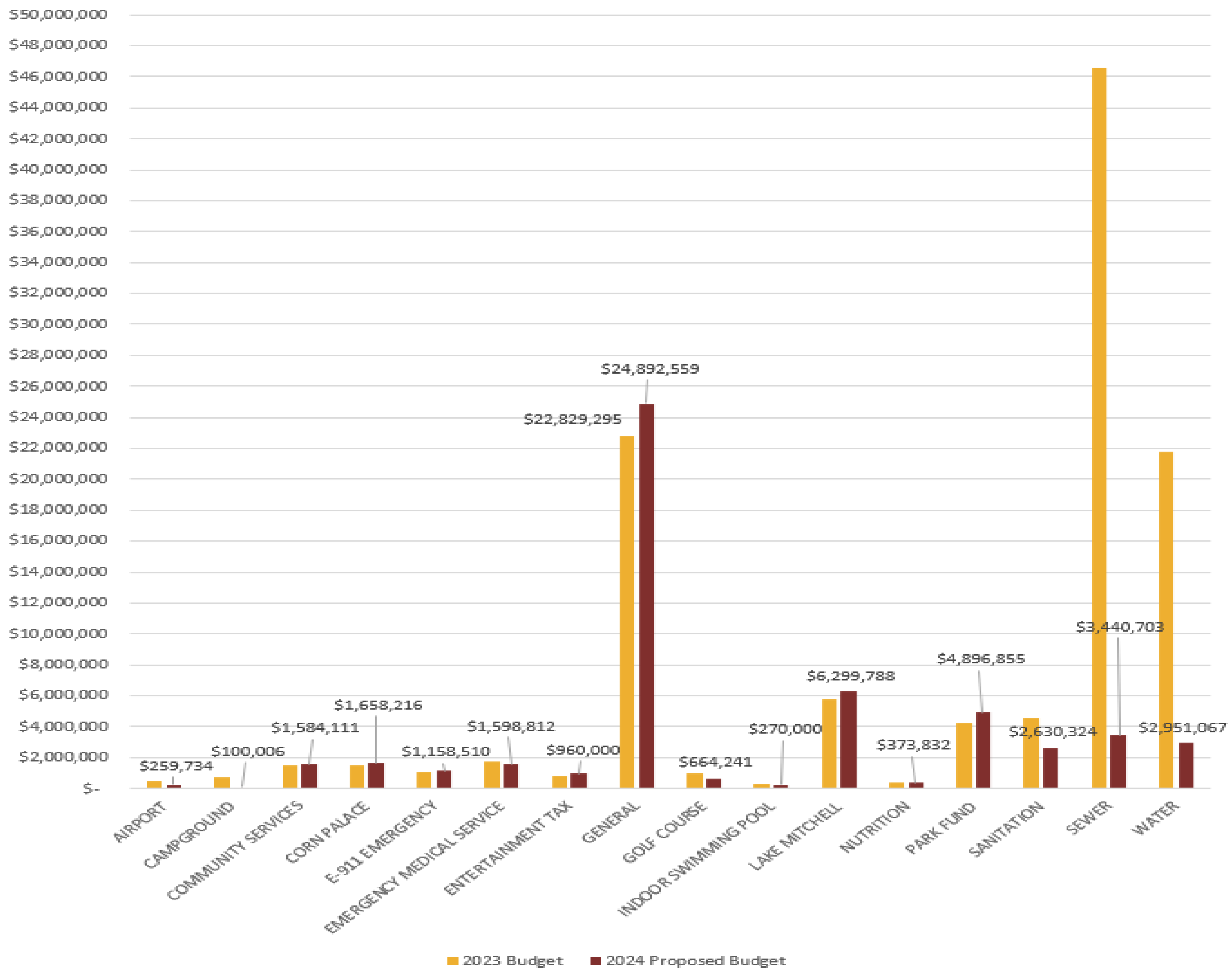
- Entertainment Tax projected to increase 7% (budget)
- Golf Course Revenue decreased due to removing general fund transfer.
- Water & Sewer revenue decreased due to removing State Revolving Fund (SRF) Loan Revenue



City of Mitchell SOUTH DAKOTA

Proposed Expenditure Budgets

- Total Budgets Decreased 53% from 2023 (down $61,8018,551)
- Budgets Increasing: Community Services, Corn Palace, E911, Entertainment Tax, General Fund, Lake Mitchell, Park
- Budgets Decreasing: Airport, Campground, EMS, Golf Course, Indoor Pool Debt Service, Nutrition, Sanitation, Sewer, Water

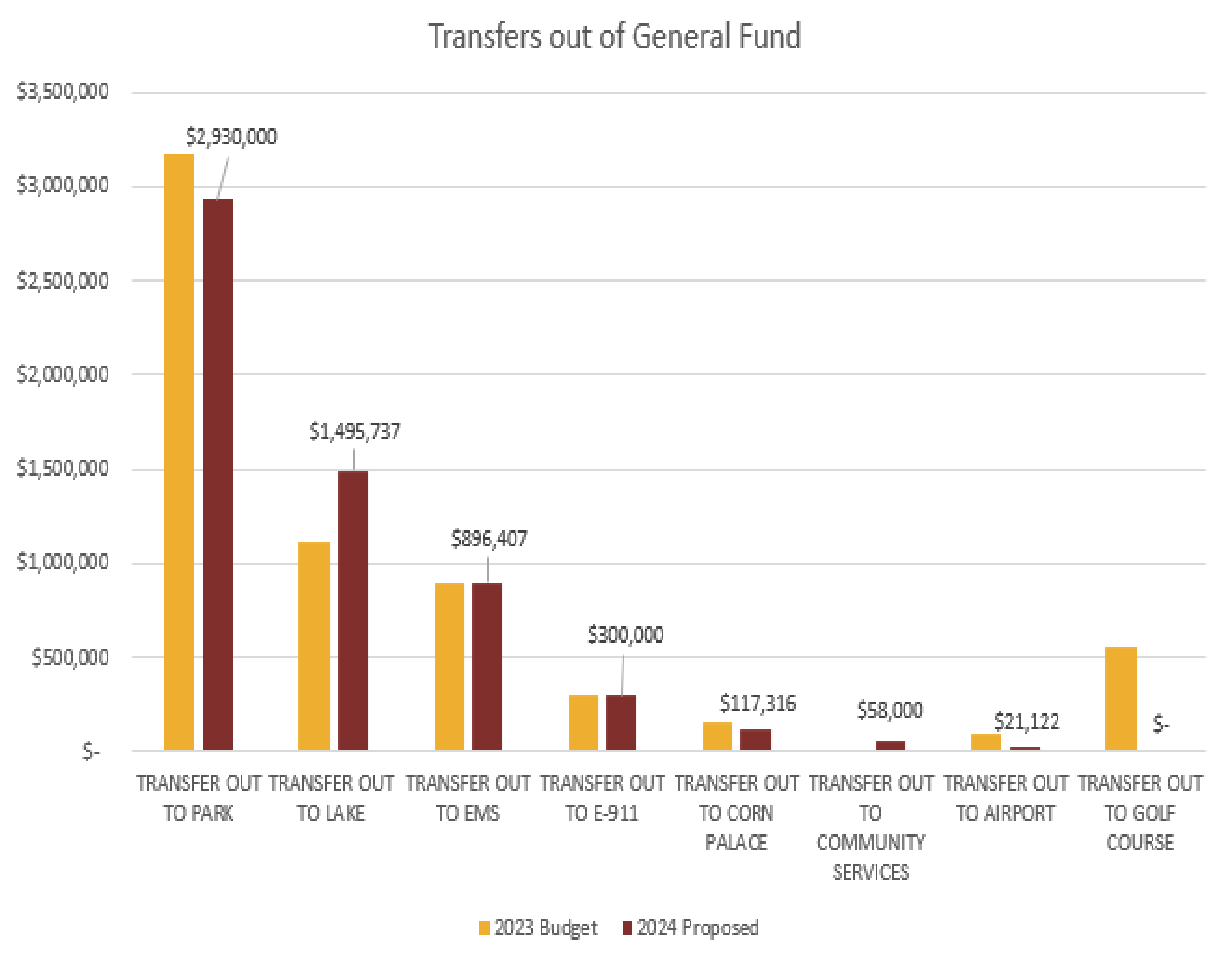


City of Mitchell SOUTH DAKOTA

Proposed Transfers out of General Fund

Of Note: Transfer to Lake is from designated reserves for future capital projects

- $500,000 for Jetty/Marina Construction
- $995,737 for Lake Mitchell Drawdown Project



City of Mitchell SOUTH DAKOTA

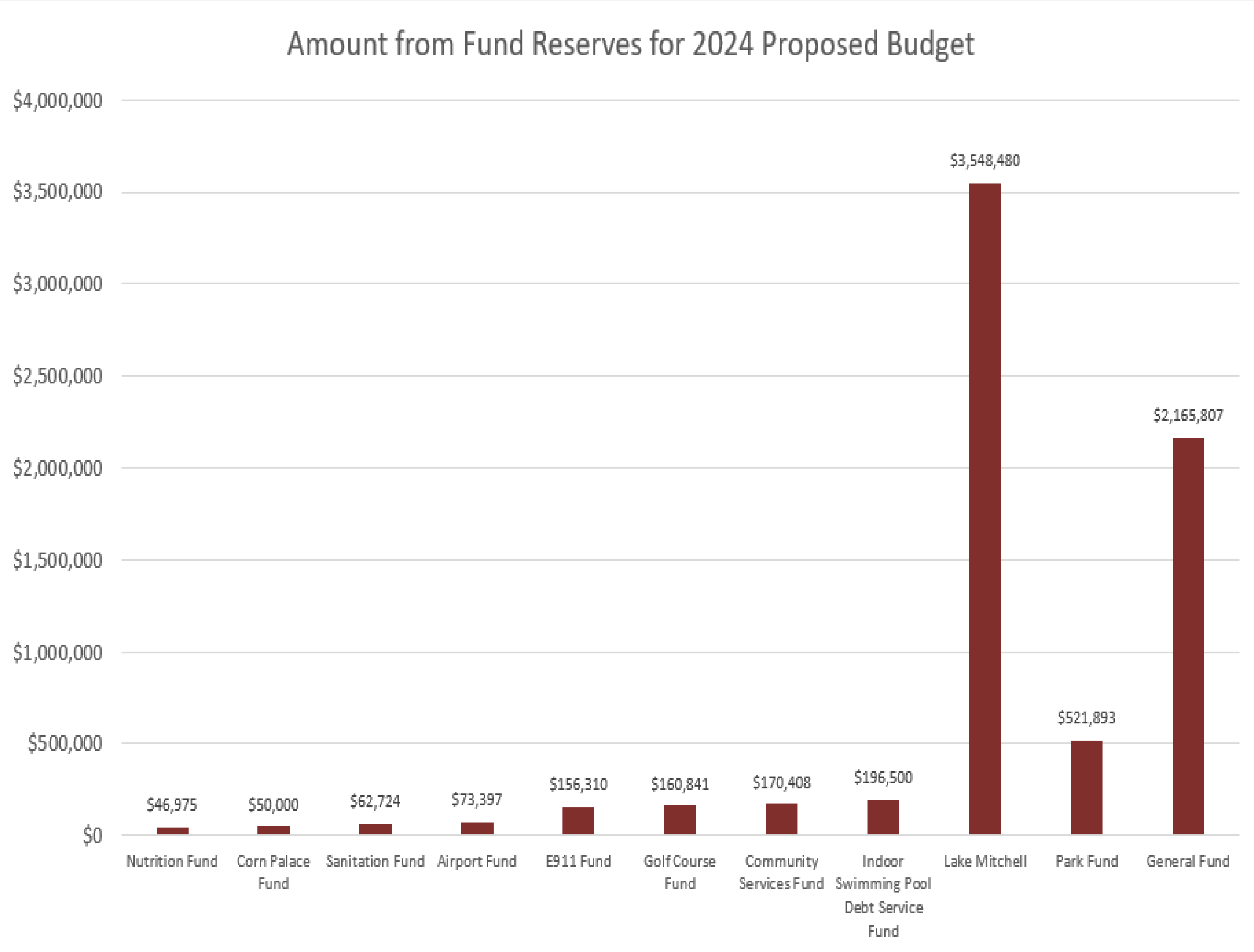
Proposed Cash Applied

General Fund Future Capital Projects:

- $500,000 towards Jetty/Marina Construction
- $995,737 towards Lake Mitchell Drawdown Project

Lake Mitchell Fund:

- $1,000,000 (funds received in 2023) towards Jetty/Marina Construction
- $2,548,480 towards Drawdown Construction Project



City of Mitchell SOUTH DAKOTA

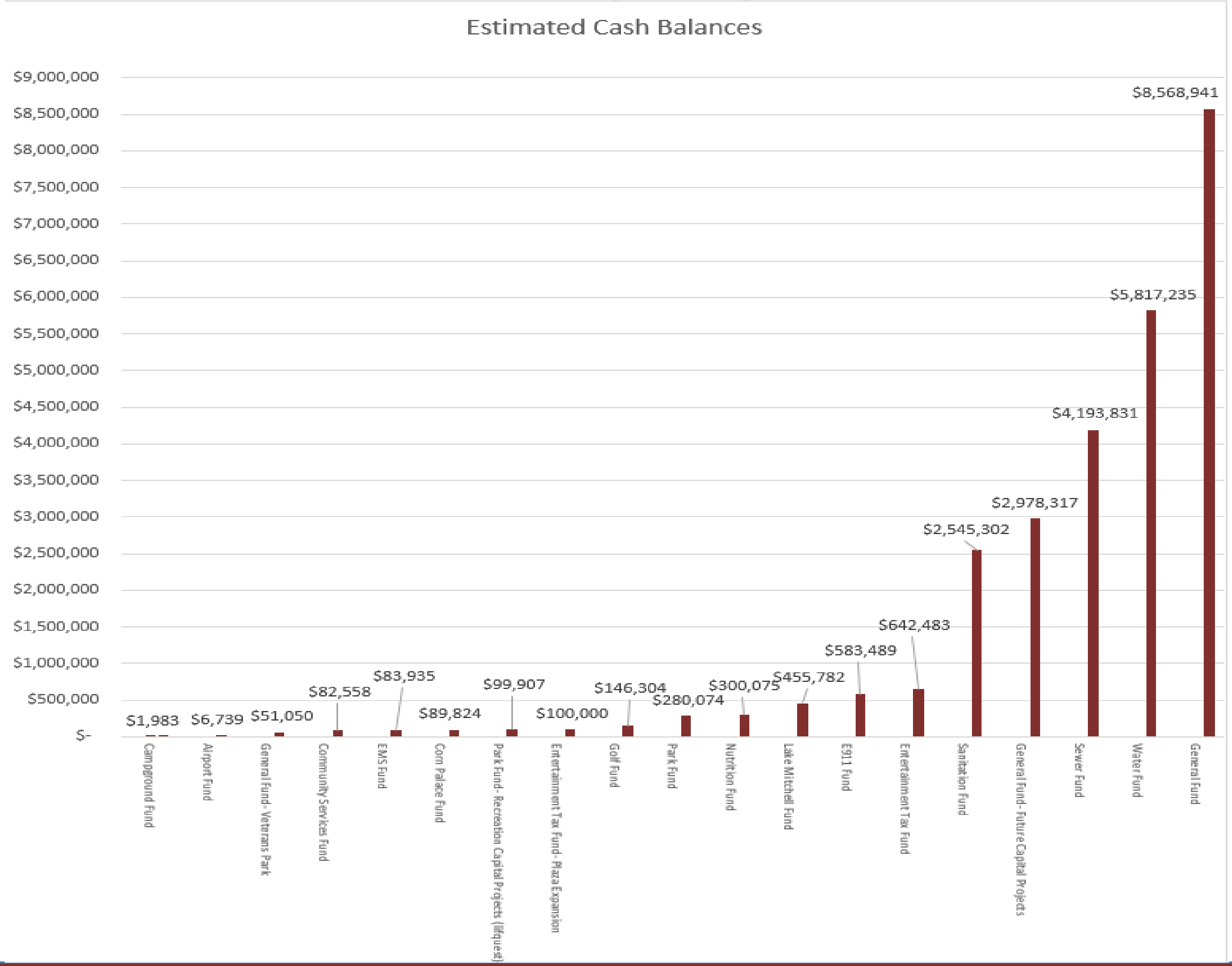
Projected Reserve Balances 12/31/2024

<u>General Fund</u>

- Estimated Balance at the end of 2024 is $8,568,941
- 38% of 2024 Proposed Revenue
- Council could take action to designate additional funds in 2023

<u>Utility Accounts</u>

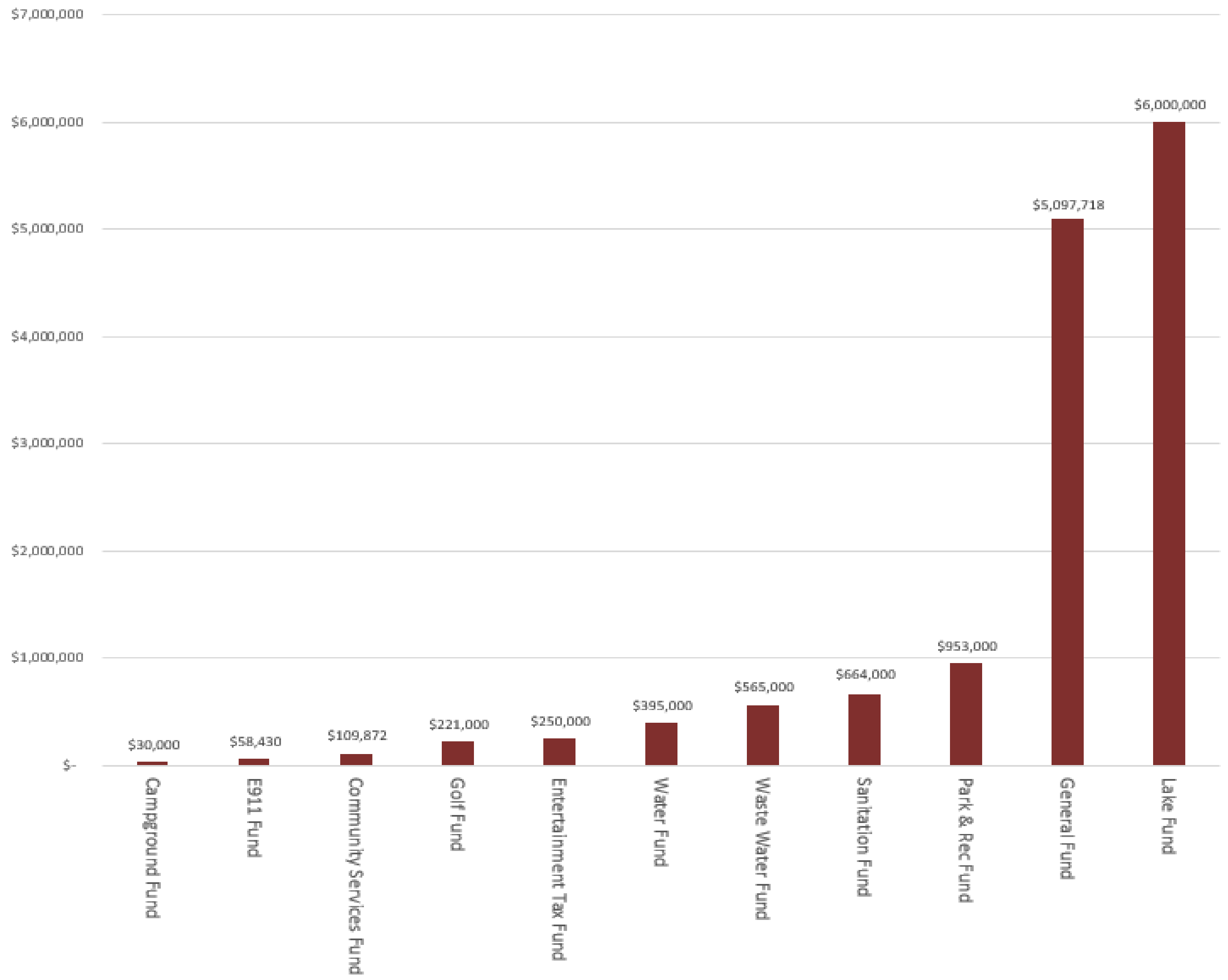
- Will have major projects starting in 2023-2024
- Funds for internal projects in 2024 or 2025



Proposed Capital Improvements for 2024

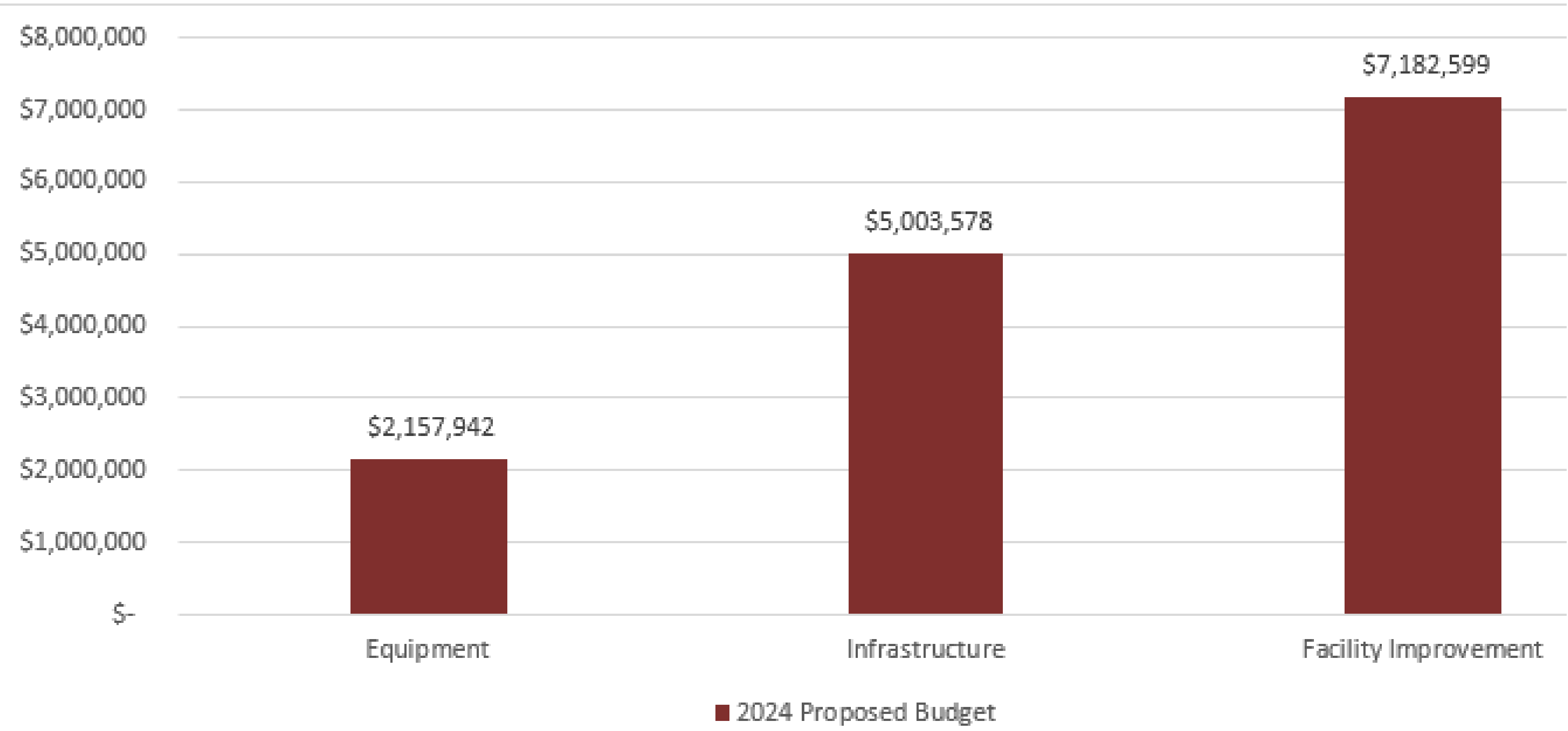
Total Proposed $14,344,020

- Campground Fund: $30,000
- E911 Fund: $48,430
- Community Services Fund: $109,872
- Golf Fund: $221,000
- Entertainment Tax Fund: $250,000
- Water Fund: $395,000
- Sewer Fund: $565,000
- Park & Recreation Fund: $953,000
- General Fund: $5,097,718
- Lake Fund: $6,000,000

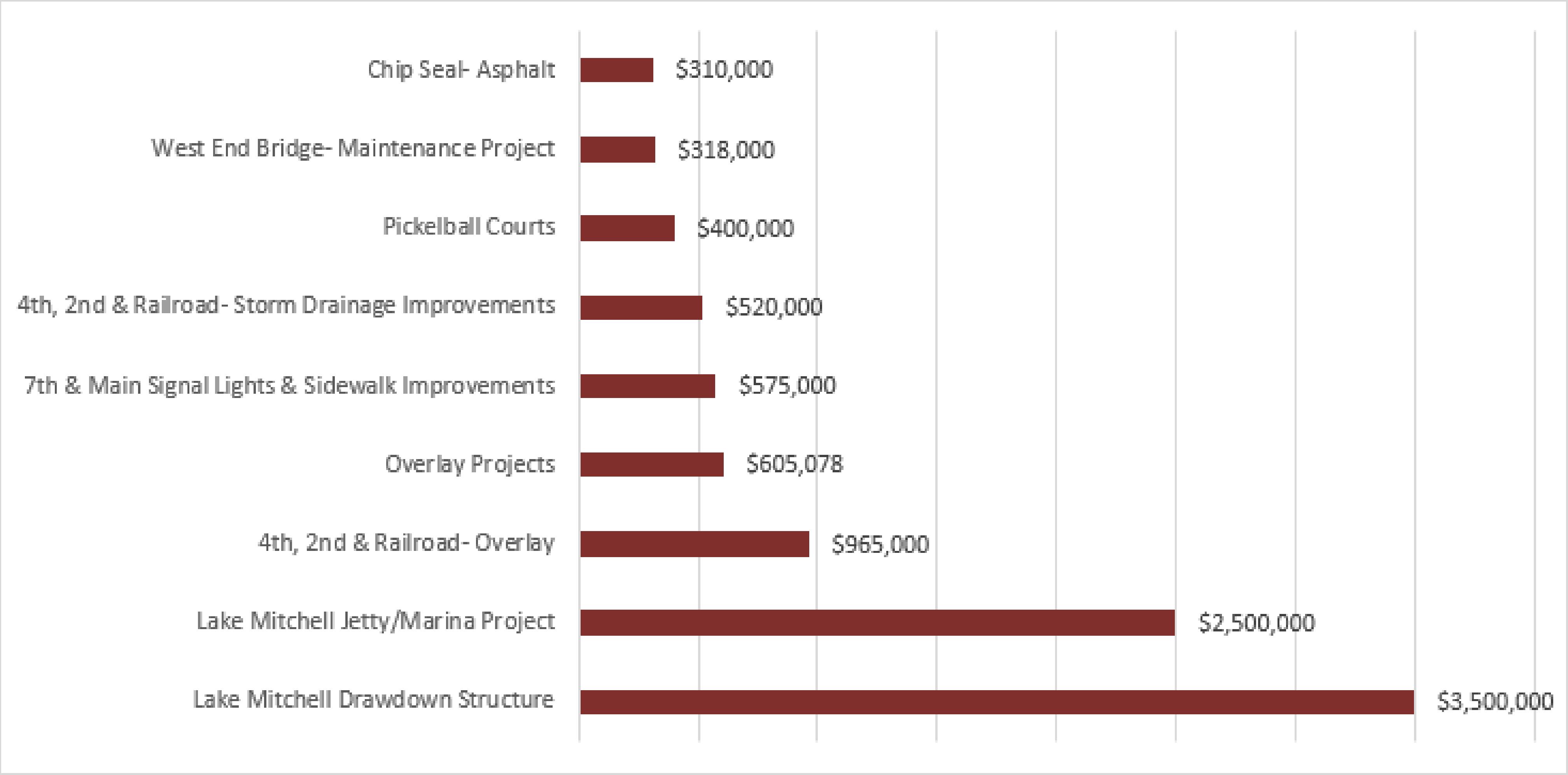


City of Mitchell SOUTH DAKOTA

Proposed Capital Improvements for 2024



Proposed Capital Projects over $300,000



City of Mitchell SOUTH DAKOTA

Proposed Capital Projects - Infrastructure

Dog Park Sidewalk Bike Path	$25,000
Spruce Rail Road Crossing	$30,000
Gravel Base (purchased)	$30,000
Rubber Crack Sealer	$38,500
Water Meter Replacements	$40,000
Wisconsin 12-15 Overlay	$62,238
Sawgrass Overlay	$63,438
Wallace Hanson to South Overlay	$64,538
3rd & Main Storm Drainage Improvements	$70,000
Chip Seal Aggregate	$77,000
Waste Water Manhole Rehabilitations	$100,000
Asphalt Mix	$100,000
Water Valve Repalacements	$105,000
Kippes Cove Overlay	$122,688
Quince – West of Millery Overlay	$142,688
1st- Burr to Main Overlay	$149,488
Golf Course/Cemetery Bike Path	$150,000
Chip Seal Asphalt	$310,000
Waste Water CIPP Improvements	$200,000
Gravel Base (crusched)	$250,000
4th, 2nd, RR, & Main Water Improvements	$250,000
4th, 2nd, RR, & Main Waste Water Improvements	$265,000
West End Bridge Maintenance Project	$318,000
4th, 2nd, RR, & Main Storm Drainage Improvements	$520,000
7th & Main Intersection Lights & Sidewalk Improvements	$575,000
4th, 2nd, & RR Overlay	$965,000

City of Mitchell SOUTH DAKOTA

Proposed Capital Projects – Facility Improvements

Recreation Center- Paint	$5,000
Golf Course Irrigation Filter System	$5,000
JVCC Rooftop Exit	$6,000
Gainer Park A/C	$6,500
Cemetery Offices- Replace & Widen Overhead Door	$7,000
Recreation Center- Carpet Replacement	$10,000
Recreation Center-Lighting Upgrades	$12,000
Outdoor Aquatic Center- Paint Inside of Building	$15,000
Recreation Center- Youth Area Upgrades: climbing wall, obstacle course, mats, cubbies	$20,000
Cemetery Offices- Replace Siding & Insulation	$20,000
Outdoor Aquatic Center- Replace Sand in Filters	$20,000
Retaining Wall at Public Beach	$25,000
Recreation Center- Tile Flooring	$51,000
Sports Complex- Irrigation Pumps	$150,000
Phase II Golf Course (additional funds)	$180,000
Pickelball Courts	$400,000
Lake Mitchell Jetty & Marina	$2,500,000
Lake Mitchell Drawdown Structure	$3,500,000

City of Mitchell
SOUTH DAKOTA

Proposed Capital Projects – Equipment

AED Replacements	$5,250
Bus Cameras	$6,000
Switch- Public Safety Server	$6,500
NVR & Cameras at Lake & WAtertower	$7,500
Bus Garage Cameras	$8,000
Batteries & Controllers for Bumper Cars	$8,000
Battery Back up – 7th & Sanborn	$9,000
Graco Line Driver Paint Striper	$9,000
Snow Plow for Pick Up	$10,500
Snowblower for 4WD Toro	$10,900
Greens Reels	$11,000
Power DMS Software	$11,894
NVR Upgrades	$15,000
IT Server	$15,000
Pictometry (2nd of 3 payments)	$15,000
Surface Pro Replacements	$16,500
Forklift	$17,000
Crosswalk RRFB	$20,000
Snow Removal One Way Blades	$20,000
Cameras & Door Controls at Sports Complex & Hitchcock Park	$21,480
E-books	$21,650

Snow Blade for Payloader	$24,000
Reel Grinders	$25,000
Line Painter for Sports Fields	$26,000
Fire/EMS Gear Sets	$28,205
Dock (campground)	$30,000
Fire/EMS Rescue Boat	$31,800
Tire Chopper	$34,000
Tablets, lockbox, cradle points & antennas for busses	$38,400
Pick Up (used)- Public Works	$40,000
Pick Up	$40,000
Books	$47,000
Dispatch Software for Palace Transit Busses	$48,472
Chevy Tahoe – Police	$53,000
Chevy Tahoe- Police	$53,000
Chevy Tahoe- Police	$53,000
Dispatch workstation PCs (4)	$58,430
Motorola Radio Replacements	$63,561
128" wide mower	$78,000
Crack Sealing Machine	$90,000
Mower	$92,000
Bobcat with Attachments	$105,000
Mini Excavator	$105,000
Transfer Trailer	$100,000
Dump Truck	$235,000
Garbage Truck	$385,000

City of Mitchell SOUTH DAKOTA

Alternate Fund of Capital Projects

Projects Receiving Grant & Donation Support- $1,625,282

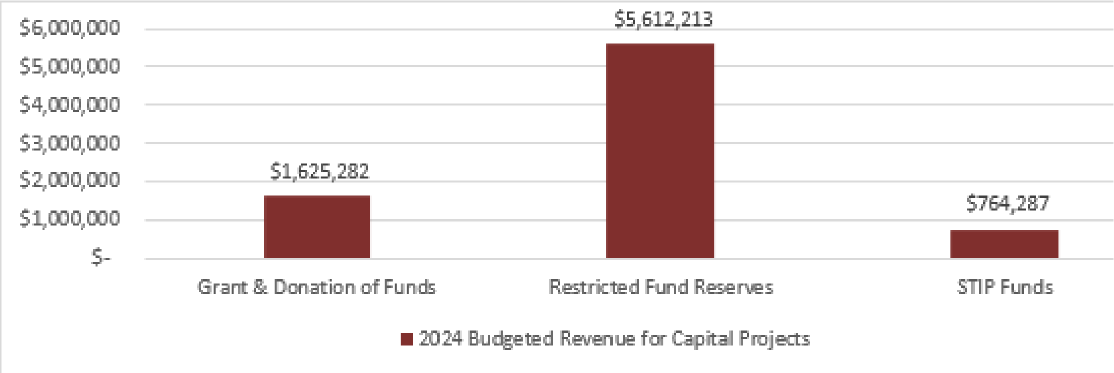
- BIIG grant for the maintenance work at the West End Bridge. $253,804
- State grant towards the Pickleball Courts. $195,000
- Donations towards the Pickleball Courts. $107,000
- EDA grant towards the Jetty & Marina Construction Project at Lake Mitchell. $1,000,000
- State grants towards Palace Transit Equipment. $69,478

Projects Utilizing Restricted Reserves: $5,612,213

- Park Fund Donations- towards the Youth Improvements at the Recreation Center. $98,000
- Lake Mitchell Jetty Project (EDA required matching funds) $1,500,000
- Lake Mitchell Draw Down Construction Project. $3,500,000
- Equipment upgrades in E911 Dispatch Center. $58,430
- 4th, 2nd, & Railroad improvements. $455,783

Projects Utilizing STIP Funds

- Chip Seal Asphalt- $310,000
- 4th, 2nd, RR, & Main Overlay - $392,000
- Wisconsin 12th- 15th Overlay- $62,238



City of Mitchell SOUTH DAKOTA

Proposed Professional Services/Design Projects

Gun Range Design

- $100,000 out of General Fund

Design of 5th Avenue Burr to Foster

- $150,000 out of Sewer Fund
- $90,000 out of Water Fund

City of Mitchell SOUTH DAKOTA

Subsidy Application Process for 2024

Subsidy Application Process for 2024

2024 Subsidy Applications Received:	$694,250
2023 Subsidy Funding Level:	$627,000

2024 Subsidy Applications

General Fund	2016	2017	2018	2019	2020	2021	2022	2023	2024 Application
Health & Welfare (440)									
Big Friend Little Friend									$ 5,000
Dakota Counseling	$ 62,000	$ 50,000	$ 50,000	$ 40,000	$ 35,000	$ 26,250	$ 26,250	$ 13,000	$ 26,250
LifeQuest (Adjustment Training Center)	$ 12,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 6,750	$ 9,000	$ 8,000	$ 9,000
Safe Place of Eastern SD	$ 5,000	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 3,375	$ 4,500	$ 20,000	$ 20,000
Culture & Recreation (450)									
CASA	$ 5,000	$ 4,000	$ 4,000	$ 3,000	$ 3,000	$ 2,250	$ 3,000	$ -	$ 2,000
Exchange Club Fireworks Display	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 7,500	$ 10,000	$ 10,000	$ 10,000
Mitchell Prehistoric Indian Village	$ 17,000	$ 13,500	$ 17,000	$ 16,500	$ 15,000	$ 11,250	$ 13,000	$ 13,000	$ 19,000
Municipal Band	$ 10,500	$ 10,250	$ 10,250	$ 10,250	$ 10,250	$ -	$ 12,540	$ 11,000	$ 11,000
Economic Development:									
Mitchell Area Development Association- *prior to 2018, amounts split between general fund and ent tax*	$156,000	$143,000	$ 143,000	$143,000	$167,000	$ 167,000	$167,000	$167,000	$167,000
MAHI- Mitchell Area Housing Incorporated								$ 75,000	$ 75,000
Mitchell Main Street & Beyond	$ 40,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 26,250	$ 35,000	$ 35,000	$ 50,000
Regional Economic Development- Dakota Heartland	$ 32,500	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000
TOTAL General Fund	**$350,000**	**$309,250**	**$ 312,750**	**$301,250**	**$318,750**	**$ 280,625**	**$310,290**	**$377,000**	**$419,250**

City of Mitchell SOUTH DAKOTA

2024 Subsidy Applications

Entertainment Tax Fund	2016	2017	2018	2019	2020	2021	2022	2023	2024 Application
CVB	$300,000	$272,000	$ 273,000	$273,000	$273,000	$ 250,000	$250,000	$250,000	$275,000
Total Entertainment Tax Fund	**$300,000**	**$272,000**	**$ 273,000**	**$273,000**	**$273,000**	**$ 250,000**	**$250,000**	**$250,000**	**$275,000**
Total Combined	**$650,000**	**$581,250**	**$ 585,750**	**$574,250**	**$591,750**	**$ 530,625**	**$560,290**	**$627,000**	**$694,250**

City of Mitchell
SOUTH DAKOTA

Subsidy Application Process for 2024

2024 Subsidy Applications Received:	$694,250
2023 Subsidy Funding Level:	$627,000

Discussion on format of Subsidy Application Review for September 11 work session.

City of Mitchell
SOUTH DAKOTA

Future Meetings

This is the initial presentation to City Council. The Council will be making changes to this requested budget throughout the budget review process.

-

Annual Budget Work Session Proposed Schedule:

August 28 at 6:00 PM- proposed budget overview
September 11 at 6:00 PM- Subsidy Application Review
September 18th at 5:00 PM (prior to council meeting)
October 16 at 5:00 PM (prior to council meeting)
October 30 at 6:00 PM

*Other dates may be scheduled as needed

The Annual Budget Hearings are scheduled for:
November 6th: First Reading
November 20: 2nd Reading & Adoption

City of Mitchell SOUTH DAKOTA

2024 Proposed
Budget Overview

This is the initial presentation to City Council. The Council will be making changes to this requested budget throughout the budget review process.

Annual Budget Work Session Schedule:
August 28 at 6:00 PM- proposed budget overview
September 11 at 6:00 PM- Subsidy Application Review
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October 30 at 6:00 PM

**Other dates may be scheduled as needed*

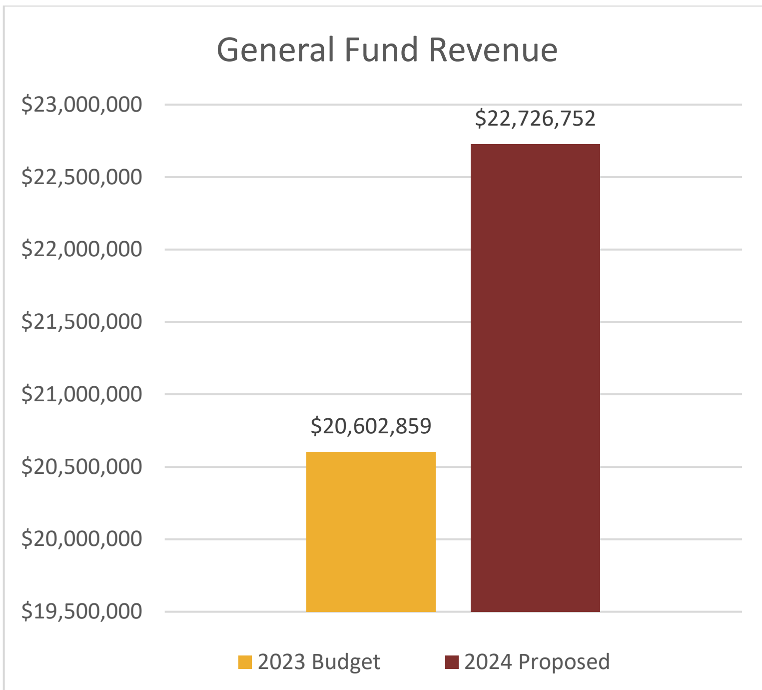
The Annual Budget Hearings are scheduled for:
November 6th: First Reading
November 20: 2nd Reading & Adoption

Revenue

General Fund

General Fund Revenue serves as the main revenue for basic city operations. The major revenue sources for the 2024 General Fund include **Property Tax (28% of overall revenue for 2024, 33% of the total tax revenue for 2024)** and **Sales Tax (57% of the overall revenue in 2024, and 67% of the total tax revenue for 2024)**. Overall revenue projections **have increased** for the 2024 General Fund Budget in the amount of **$2,123,893** as compared to 2023. The increase is a result in increased sales tax receipts, increased interest paid to city accounts and increased property tax collections.

The budget is proposing conservative revenue projections; however, if Sales Tax numbers increase above projections in 2024, the City Council could always consider a mid-year supplemental appropriation budget hearing that would allocate some of those increases received for projects not included in the 2024 budget. Likewise, if sales tax numbers fall below the 2024 Proposed Budget, then Contingency funds will be needed to balance the budget. The 2024 Proposed budget includes a 10.6% increase from the 2023 Sales Tax Budget but less than actual collections in 2022.



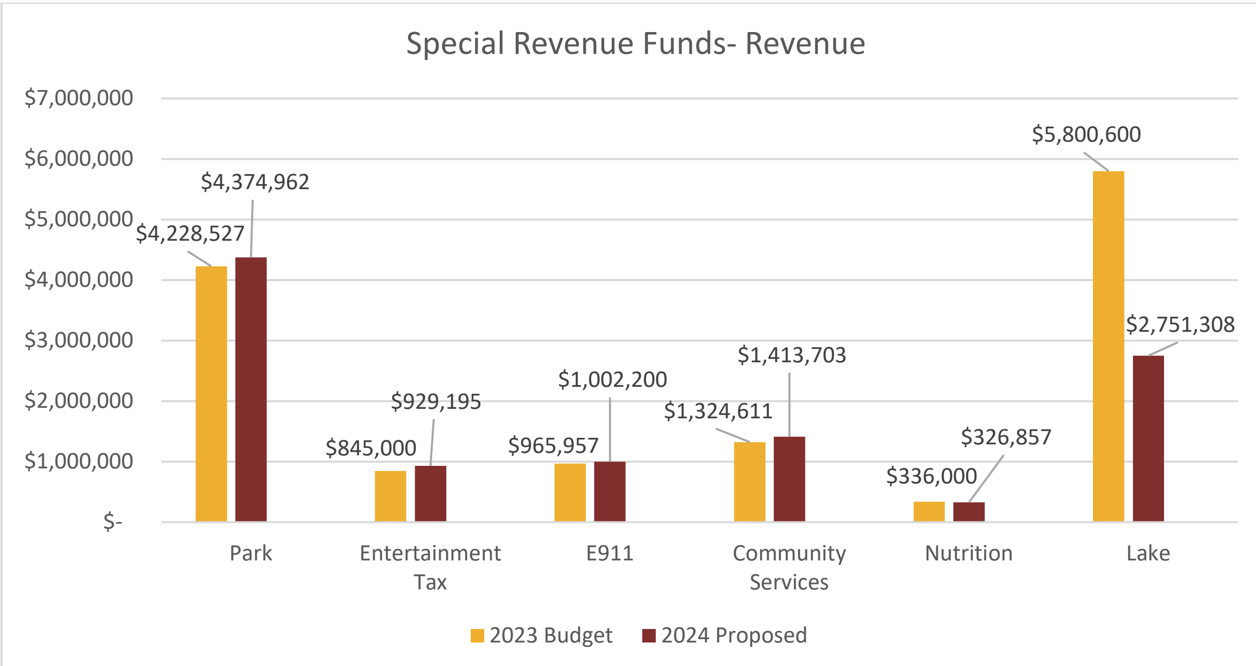
Of Note:

- The CPI for property tax increases was 3.0% which resulted in a property tax collection increase of $185,657.
- The Growth for property tax for 2024 has not been received from the Davison County Auditor Yet. The revenue projections can be updated once that information is received. When the City does have growth in assessed value it typically results in an increase of under $70,000 to revenue projections.
- The budget also projects a 10.6% increase from the 2023 Sales Tax Budget, an increase of $1,253,634 from the 2023 Budget. This budget amount is still below the 2022 collection levels; and we continue to see increased sales tax collection in 2023 as compared to 2022. *We held off on increasing revenue projections in the 2023 budget wanting to be sure that sales tax numbers would stay up which is contrary to previous trends.*

Cash Applied from General Fund Designated Reserves:

- $214,287 of STIP fund reserves, (in addition to the $550,000 out of 2024 STIP Funds listed in the budget) to be used towards 2024 Road Repair & Construction projects. (Total Eligible Projects are: $1,585,075 for Overlay; $387,000 for Chip seal; $280,000 for gravel base; $38,500 for rubber crack sealer; and $80,000 for Asphalt.)
- $500,000 from the Designated Projects Reserves for the matching funds required for EDA grant for the construction of the jetty and boat docks at Lake Mitchell.
- $1,429,837 towards the Lake Mitchell Drawdown Construction.
- $455,783 towards STP eligible projects from designated for assessments.

Special Revenue Funds
In addition, special revenue funds and enterprise funds were reviewed to ensure that projections for 2024 matched actual collections in 2023 and future collections in 2024. This ensures that as administration reviewed the 2024 budget requests, the requests are attainable revenue projections. This continues the City's goal that the City will not rely on using reserves to balance the budget due to not reaching expected revenue projections.



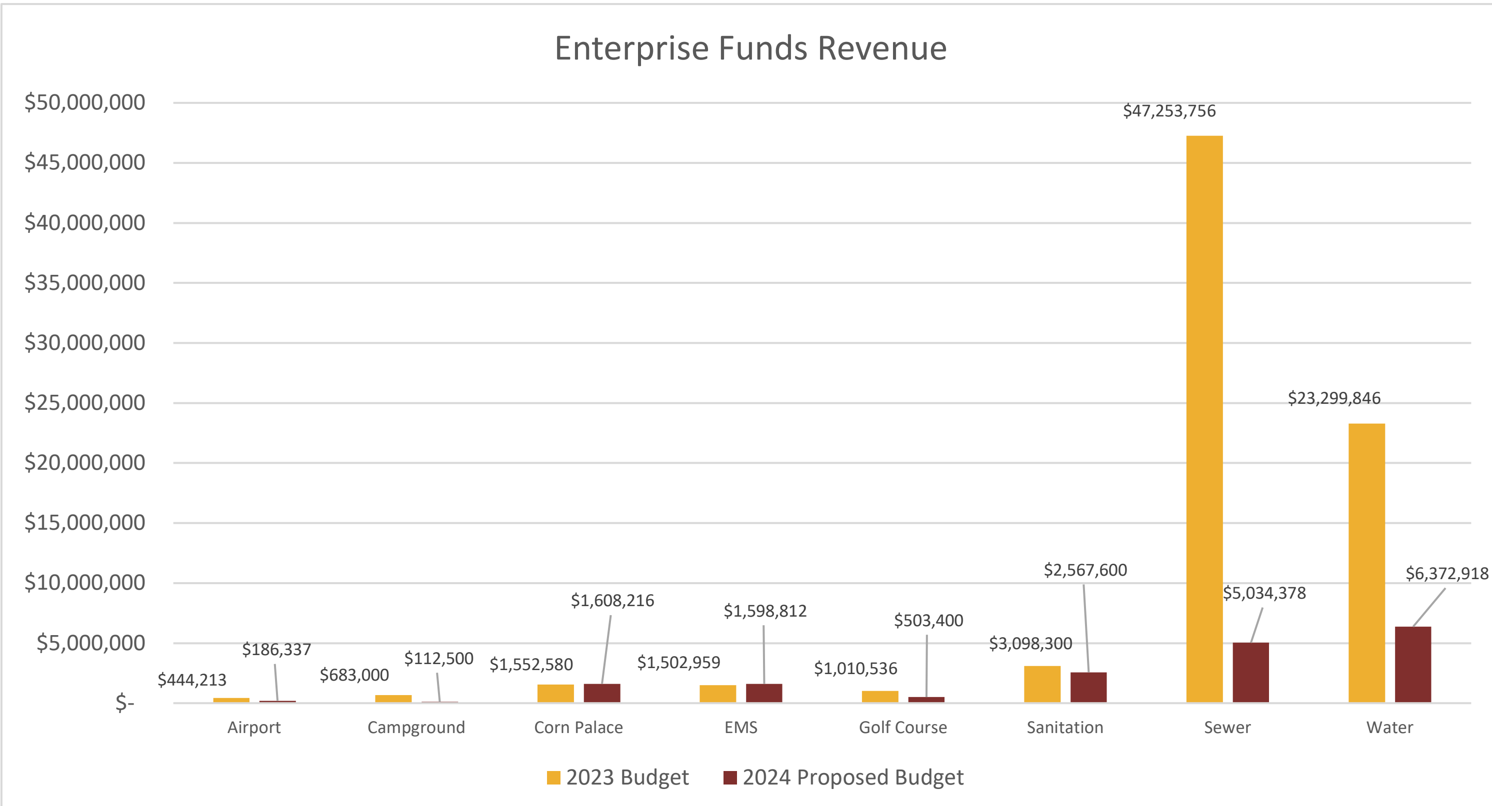
Of Note:

- Park fund revenue increased $146,435 from 2023. The transfer from general fund is proposed at $2,930,000.
- Entertainment tax revenue increased $84,195, which is a 7% increase from the 2023 budgeted levels, but is still below the 2022 collections.
- E911 budgeted revenue increased $36,243 from 2023. The PSAP funds and service contracts were changed to match actual collections. The City is applying cash from E911 reserves to assist with equipment upgrades and operations from funds received from CARES Act for wages in 2020.
- Community Services revenue increase $89,092 largely due to a general fund transfer in the amount of $58,000 and projected grant funds for budgeted equipment purchases.
- Nutrition Revenue decreased $9,143 in an effort to make budget projections closer to actual revenue collected.
- Lake Fund Revenue is lower in the 2024 budget and includes $1,000,000 from an EDA grant for the Jetty/Boat Dock project; and a general fund transfer of $1,951,520 for the Jetty matching funds ($500,000) and Lake Draw Down project.

Cash Applied from Special Revenue Fund Designated Reserves:

- Park fund will have $98,000 out of designated reserves used towards dedicated capital improvement projects at the Rec Center; and $423,893 of fund reserves (from previous general fund contributions & premium holidays) towards capital improvement projects.
- E911 will have $156,310 applied from reserves (previous general fund contributions & CARES act funds received, towards equipment upgrades and operations.
- Community Services will have $170,408 applied from reserves from previous general fund contributions & CARES act funds received.
- Nutrition will have $46,975 applied from reserves towards operations.
- Lake Fund will have $3,548,480 applied from fund reserves. Of those funds $1,000,000 is dedicated funds for the Jetty/Marina project and $2,548,480 towards the draw down construction.

Enterprise Funds
The City of Mitchell has eight designated enterprise operations. The enterprise funds include: Airport, Campground, Corn Palace, Emergency Medical Services, Golf Course, Sanitation, Water, and Sewer. Emergency Medical Services used to be a general fund operation, but was moved to enterprise operations in 2021 to properly track and account for those expenses and revenue. To be considered an enterprise fund, the fund should cover the cost of operation from the revenue the fund generates.

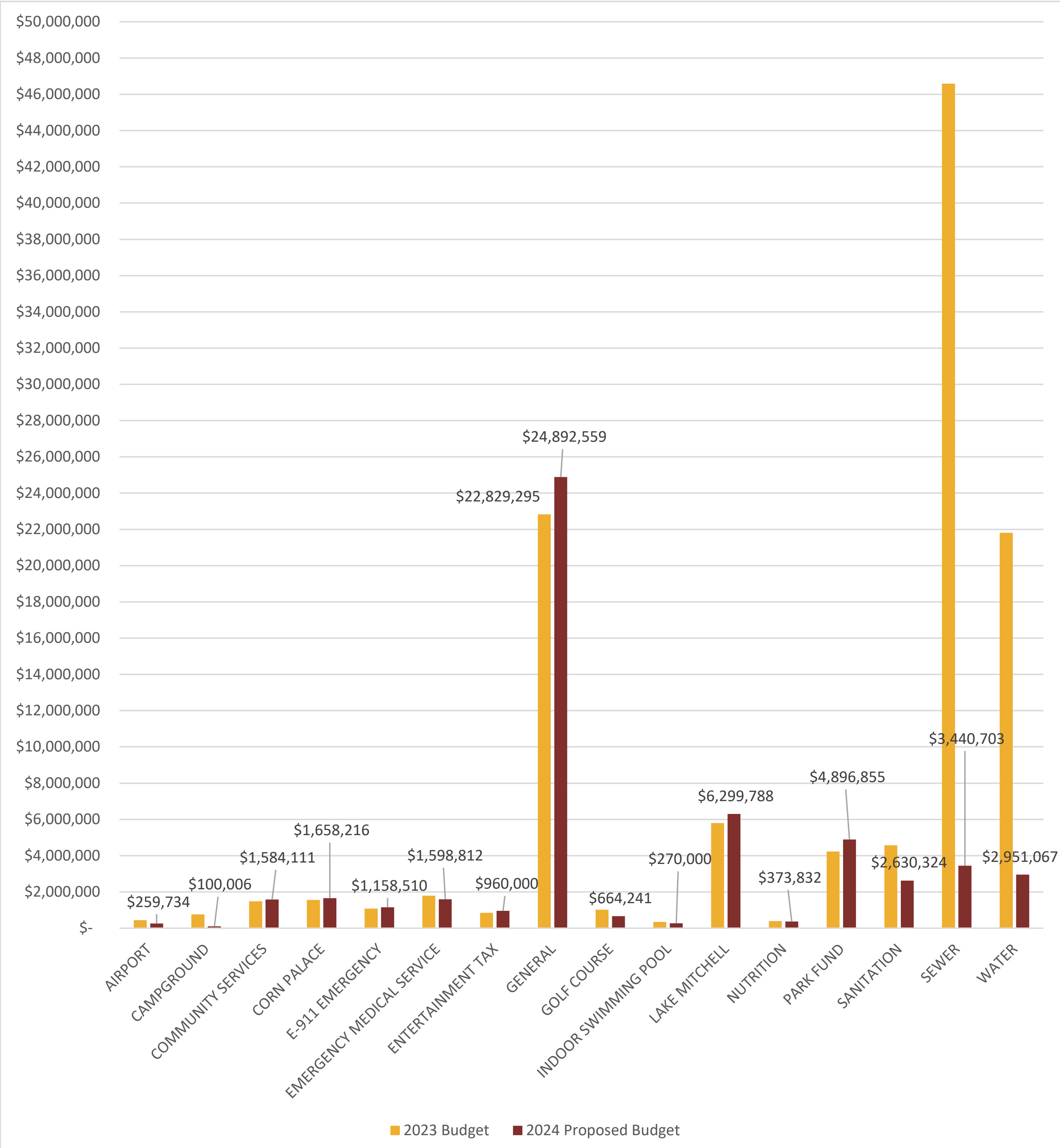


Of Note:

- Airport Fund revenue decreased $257,876 in the 2024 budget in comparison to 2023. The major change in the 2024 revenue budget was the removal of anticipated grant funds for 2023.
- Campground Fund revenue decreased $570,500 in the 2024 budget in comparison to 2023. The major change in the 2024 budget was the removal of anticipated grant funds for 2023.
- Corn Palace Fund revenue increased $55,636. The transfer from Entertainment Tax remained the same in 2024 as in the 2023 budget; and the transfer from general fund decreased $37,154. Other revenue projections increased due to new contract revenue in rentals and the gift shop operations.
- EMS Fund revenue increased $95,853. The general fund transfer to EMS is increasing $96,407 to a total budget of $896,407 for 2024. The department is in the process of adjusting the fees and charges that will result in additional (unbudgeted) revenue for 2024. .
- Golf Course Fund revenue decreased $507,136 in the 2024 budget as compared to 2023. The decrease is due to the general fund contribution in 2023, in the amount of $550,836 being removed from the 2024 budget. This was a one-time funding towards Phase II of the Master Plan for the Golf Course.
- Sanitation Fund revenue decreased $530,700 from 2023. The recycling building grant that was budgeted in 2023 was not included in the 2024 budget.
- Sewer Fund revenue decreased $42,219,378 due to the removal of State Revolving Loan Fund (SRF) bond proceeds for projects budgeted in 2023.
- Water Fund revenue decreased $16,926,928 due to the removal of Revolving Loan Fund (SRF) bond proceeds for projects budgeted in 2023.

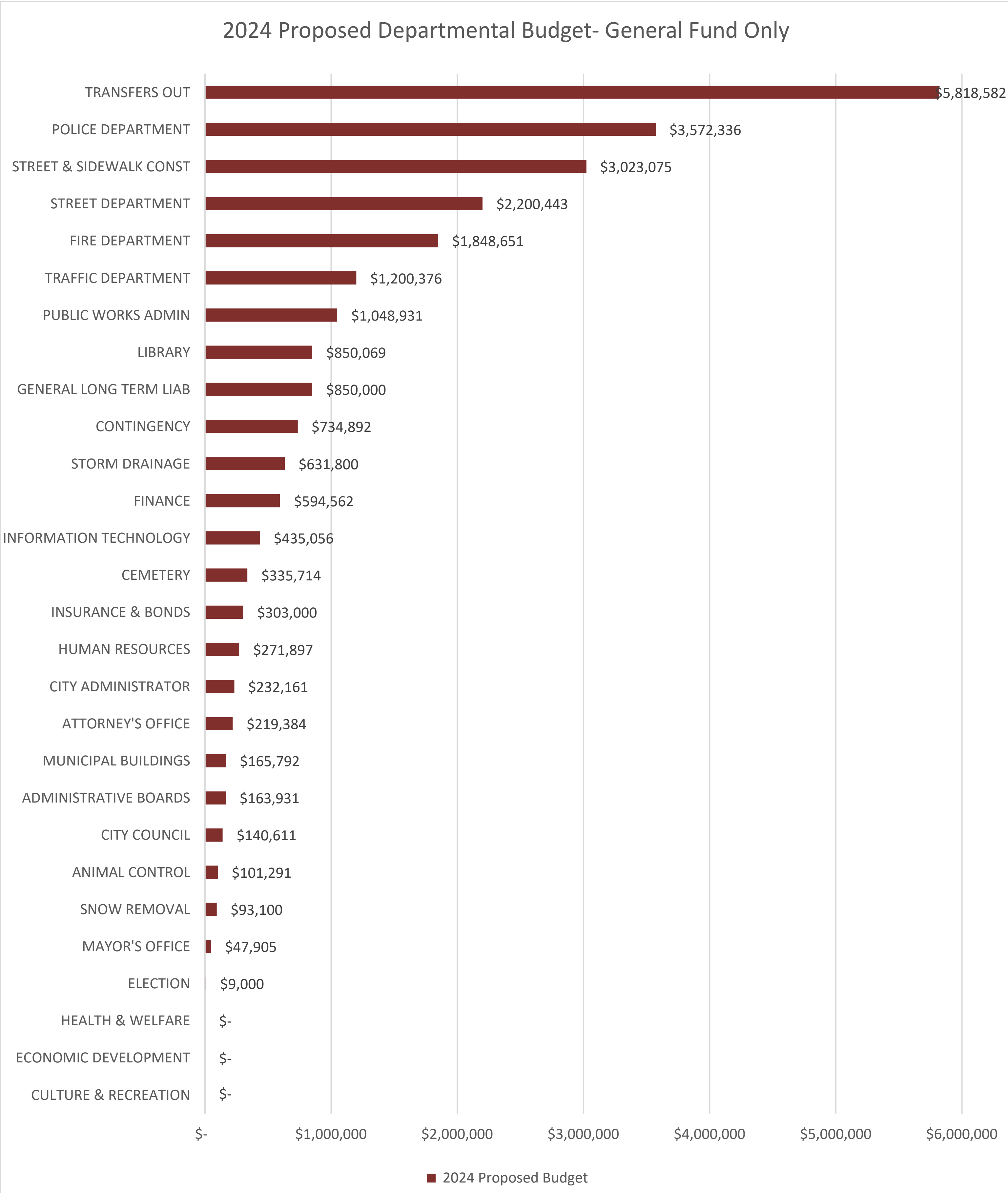
Expenditures

The 2024 Proposed Expenditures total $53,738,758 which represents $61,801,551 less, or a 53% decrease than the 2023 approved budget ($115,540,309). The budgeted funds include general fund, special revenue funds, debt service funds, and enterprise funds



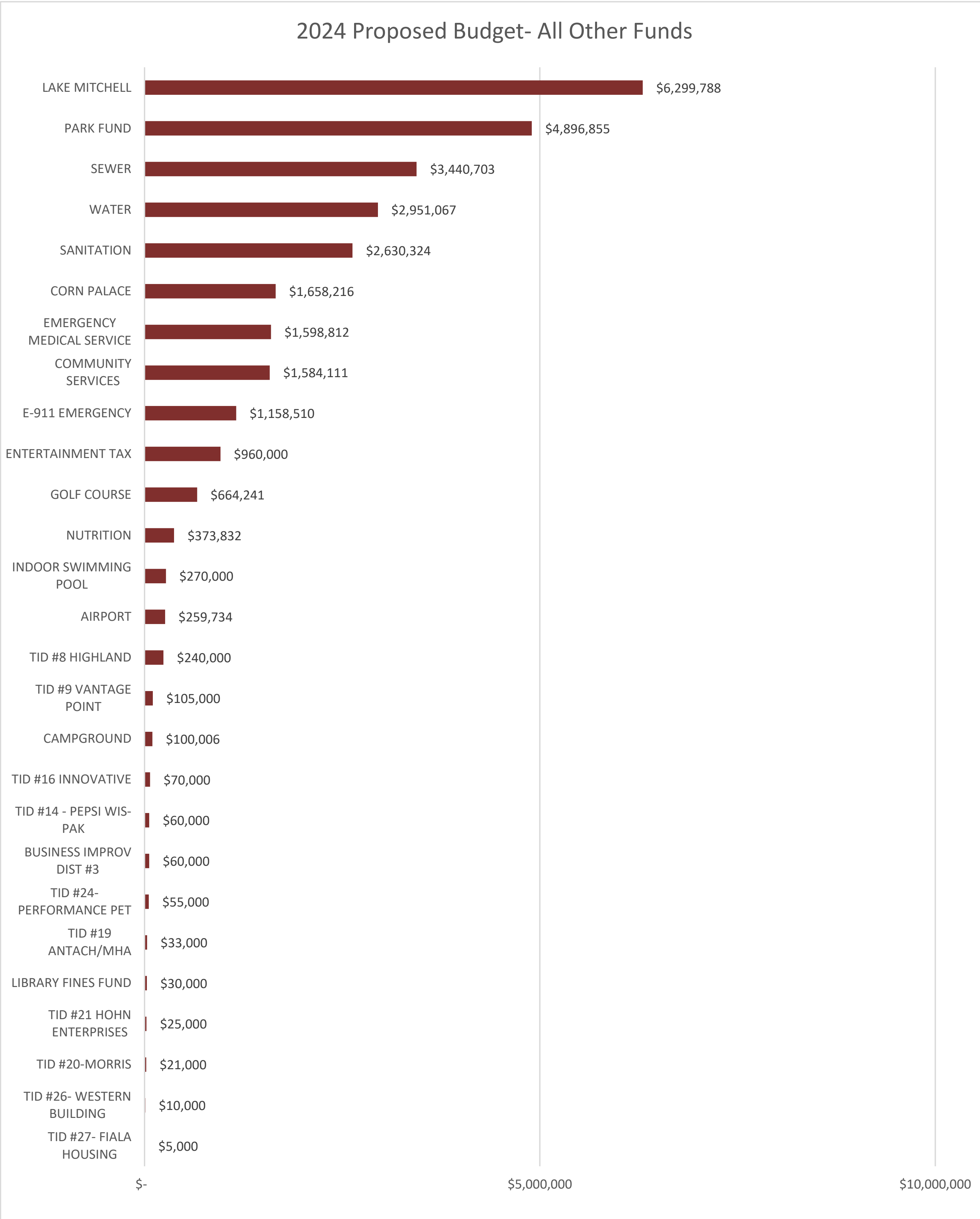
General Fund

General fund is the main operational fund for city services. The



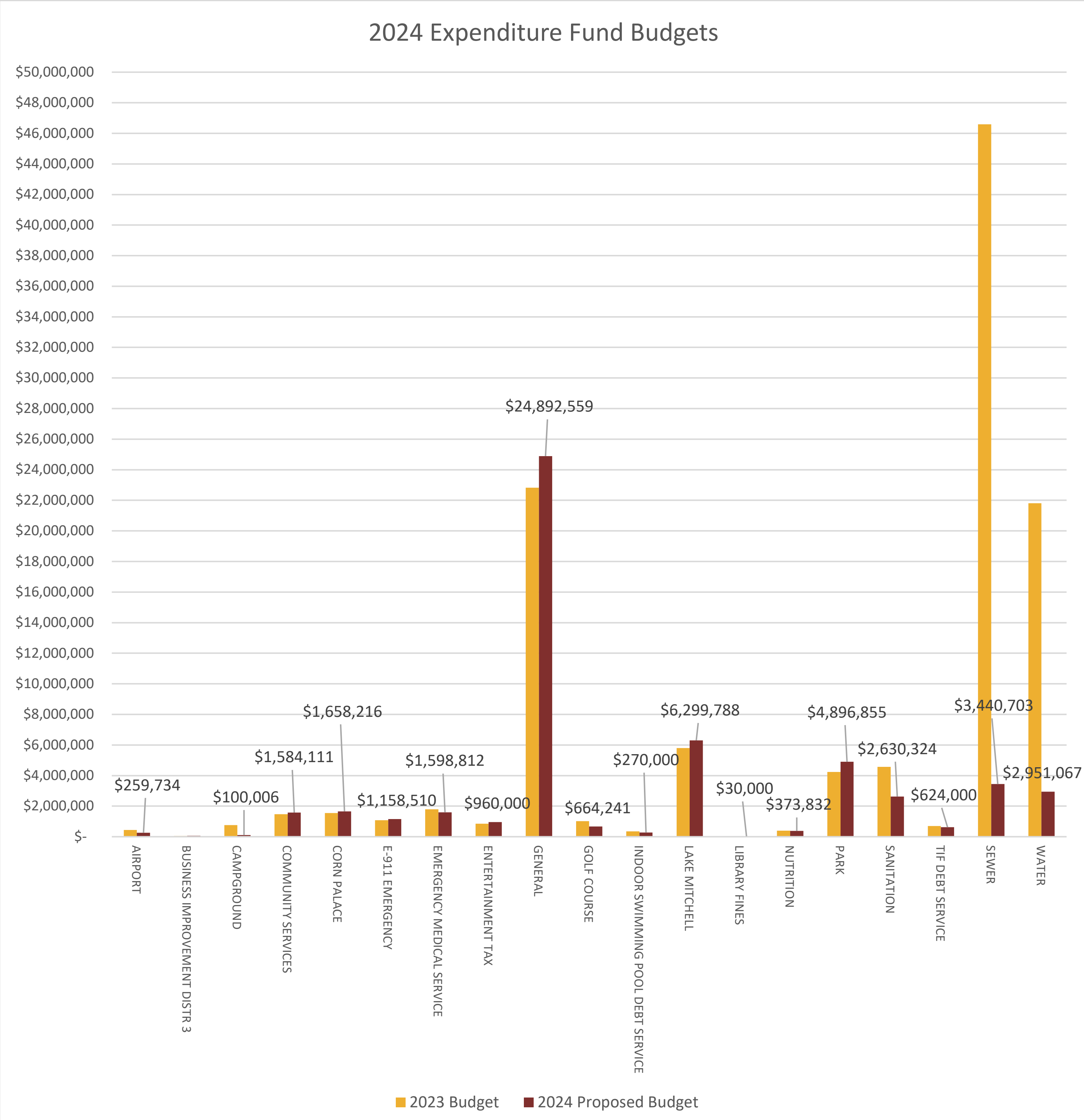
Other Funds

The other funds include the special revenue funds, the debt service funds, and enterprise operation funds. These funds are supported by revenue generated by the services offered. Some of the funds also receive general fund subsidies.



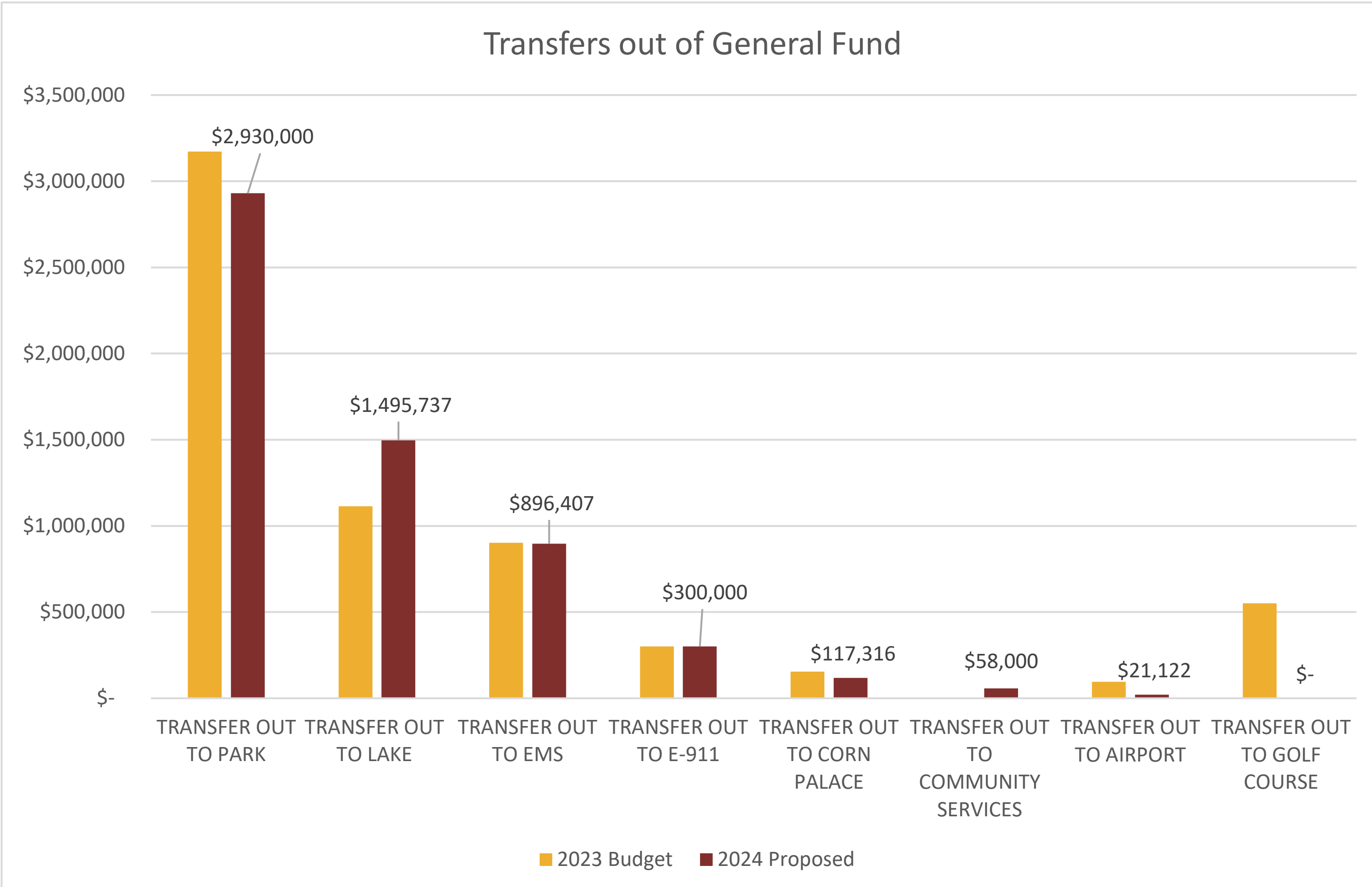
Fund Expenditure Increases

The expenditure budgets decreased $61,867,551 in budgeted expenditures for 2024. The major decreases were in the water and sewer funds where projects financed by SRF loans in 2023 were removed.



Transfers Out

Each year the General Fund transfers funds from the general fund to assist other special revenue funds and at times to assist enterprise funds. These transfers out show a $468,888 decrease from the 2023 Budget to the 2024 Proposed Budget.



<u>Of Note:</u>

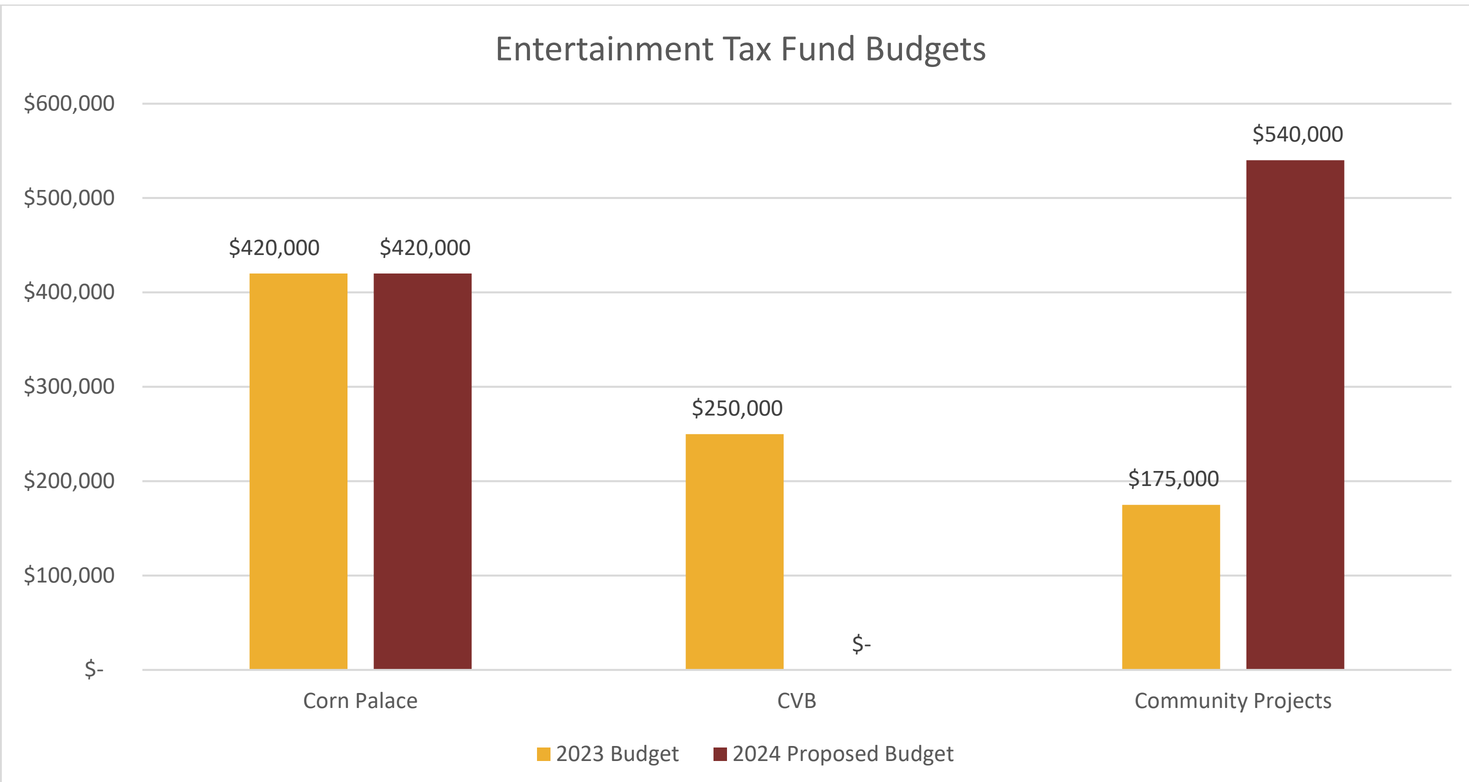
- Transfer out to Park decreased $241,505 in the 2024 Proposed Budget. This is due to spending down reserve funds on capital. Funds have been built from the insurance premium holiday the past four years.
- Transfer out to Lake increased $382,337. Last year, the dedicated reserves were used for the matching funds required for the Jetty/Marina Construction project. In 2024, an additional $500,000 is being used for the Jetty/Marina Construction and $995,737 for the drawdown construction project at Lake Mitchell. Council directed staff to fund that project out of reserves versus the proposed SRF financing.
- Transfer out to EMS decreased $5,854 for the proposed 2024 budget.
- Transfer out to E-911 is budgeted at the same level as in the 2023 Budget.
- Transfer out to Corn Palace decreased $37,154 in the 2024 Proposed Budget due to projected other revenue increases.
- Transfer out to Golf Fund decreased $550,836 in the 2024 Proposed Budget. This is due to the General Fund contribution to Phase II of the Master Plan that was budgeted in 2023 being removed.
- Transfer out to Airport decreased $73,876. The 2023 transfer included funds to support the runway reconstruction. In 2024 the general fund transfer is used to support operation of the Airport.
- Transfer out to Community services increased $58,000 due to an expected fund balance of $0 at the end of 2023.

Special Revenue Funds

The City's special revenue funds are relying on either general fund transfers or cash from those special revenue fund reserves to balance operations. Park Fund, Lake Fund, E-911 Fund, and the Community Services fund all required cash transfers from General Fund to balance.

Entertainment Tax Funds

Entertainment Tax Revenue is budgeted at $929,195 in FY 2024, which reflects a 9.9% increase from the 2023 budget, but is still slightly below 2022 collection levels.

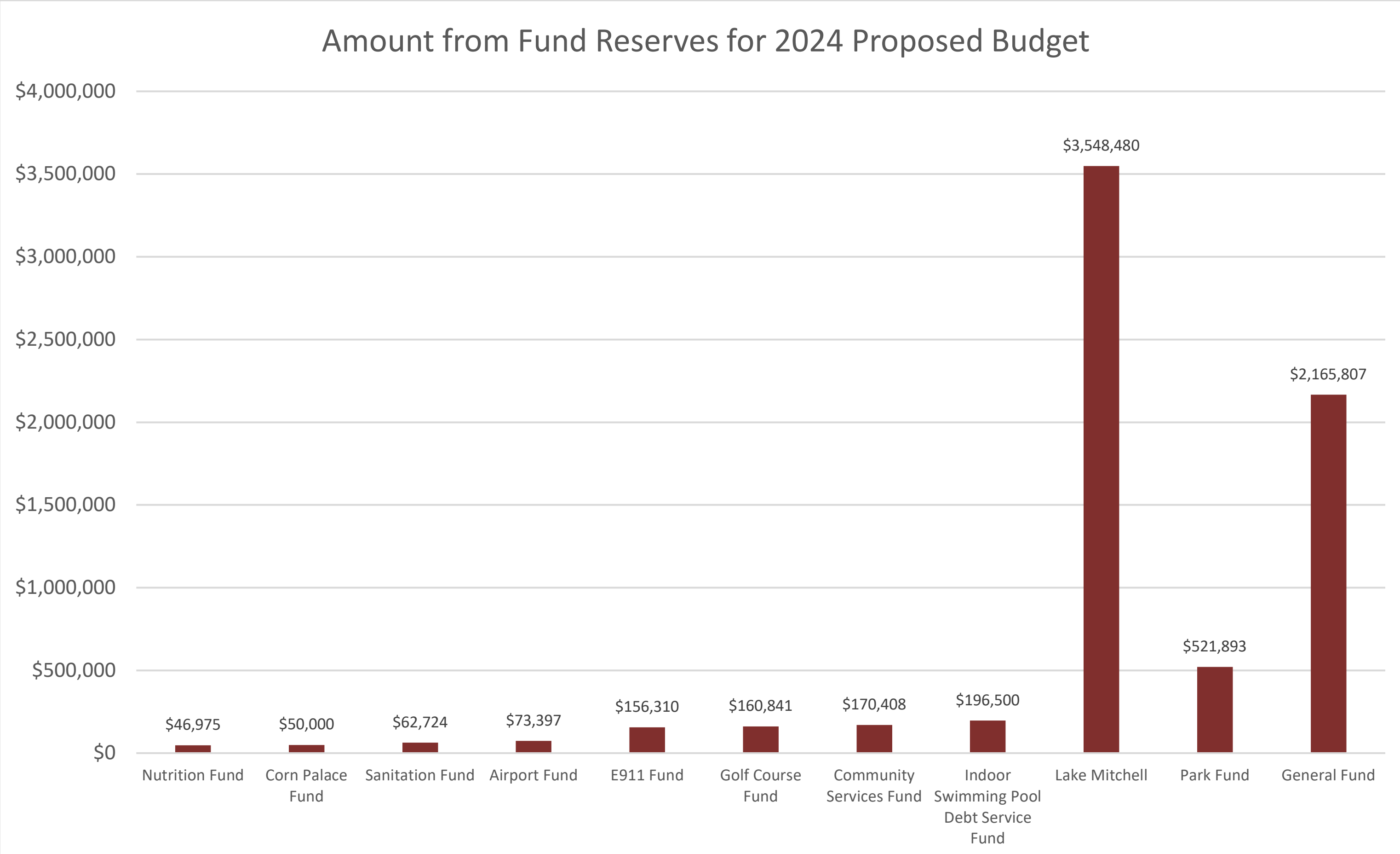


Of note:

- The Corn Palace Transfer is at the same funding level as in 2023.
- The Convention & Visitors Bureau 2023 funding is currently not included due to Subsidy Applications being reviewed at a later date.
- The 2024 Budget has $540,000 budgeted for "Community Projects" which is an increase of $365,000 from 2023. The projects anticipated in this budget include: Streetscape Projects planned for 4th- Railroad ($400,000); the Pre-Sturgis Party (previously funded by SEA) $30,000 and Community Beautification – Entrance Features ($110,000).

Cash Applied

The proposed budget also relies on applying cash from the following fund reserves to meet the proposed expenditure budgets in those funds. The proposed cash applied amounts are listed below. All cash applied are being utilized for capital improvements or for designated purposes as described below.



<u>General Fund</u>:

Restricted Funds:

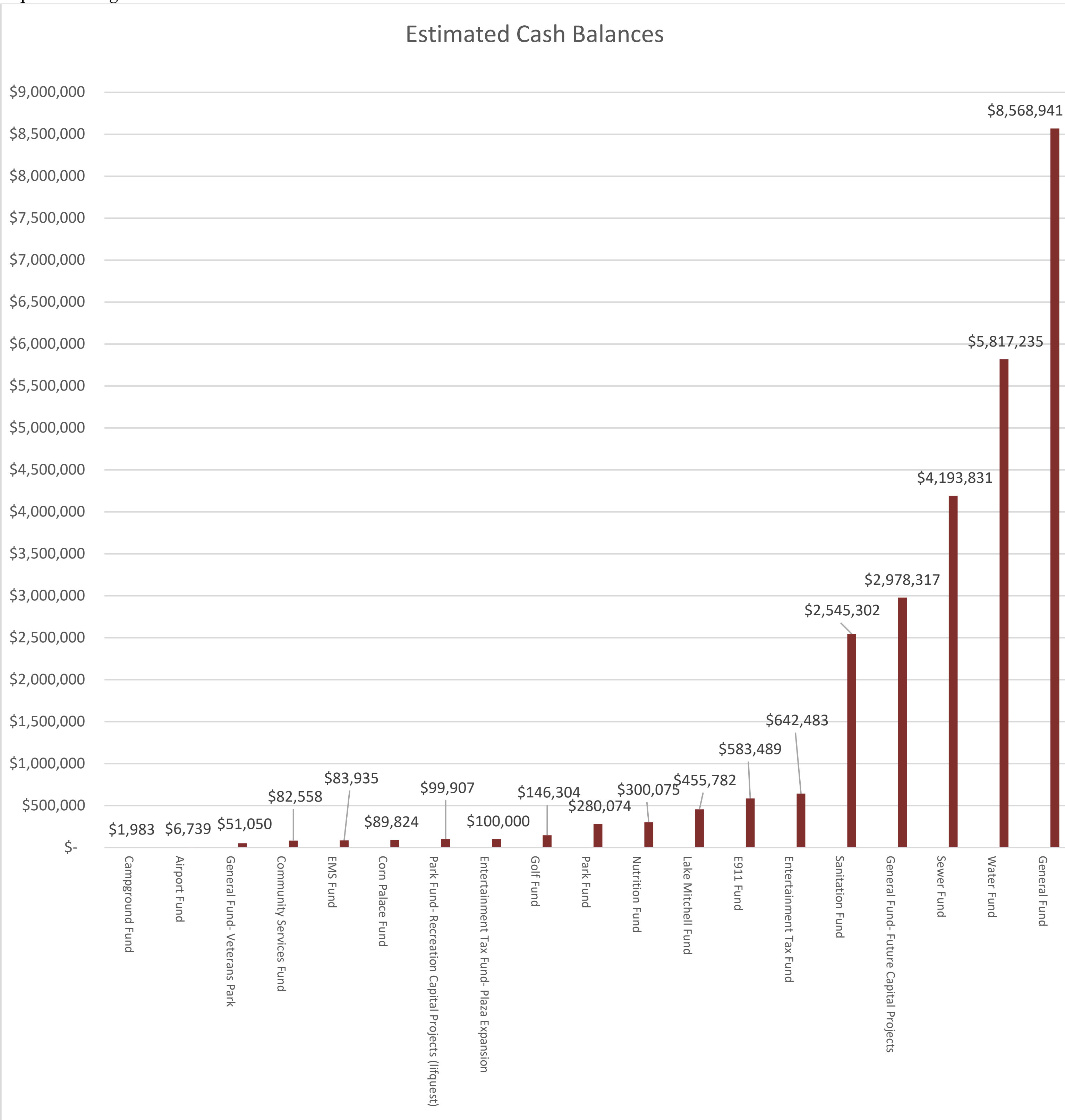
- Future Capital Projects: $500,000 towards the Jetty/Marina Construction at Lake Mitchell, $995,737 towards the Lake Mitchell Drawdown Project.
- Assessment Projects: using $455,783 towards STP eligible projects.
- STP Funds: $214,287 towards projects budgeted in 2024.

<u>Other Funds:</u>

- Nutrition Fund is applying $46,975 out of reserves towards operational costs.
- Corn Palace Fund is applying $50,000 out of reserves towards operational costs.
- Sanitation Fund is applying $156,310 out of reserves towards capital purchases
- E-911 will apply $156,310 towards capital purchases & operations.
- Golf Course is applying $160,841 out of reserves towards the additional costs of the Phase II Master Plan project.
- Community Services fund is applying $170,408 towards operational costs out of general fund transfers.
- Indoor Swimming Pool Debt Service Fund is applying $196,500 out of reserves from revenue received that was to be used for debt service payments.
- Lake Mitchell Fund is applying $1,000,000 of funds received in 2023 towards the Jetty/Marina Project in 2024; and $2,548,480 towards the drawdown construction.
- The Park Fund is applying $98,000 out of designated reserves for capital projects in the Recreation Center, and $423,893 out of general reserves towards capital projects.

Reserve Fund Balances

The reserve funds applied to the 2024 budget are anticipated to be below the cash reserves available for the fund as of 12/31/2023 Shown below are the estimated cash balances of the funds listed after the budgeted cash applied in the 2024 Proposed Budget.



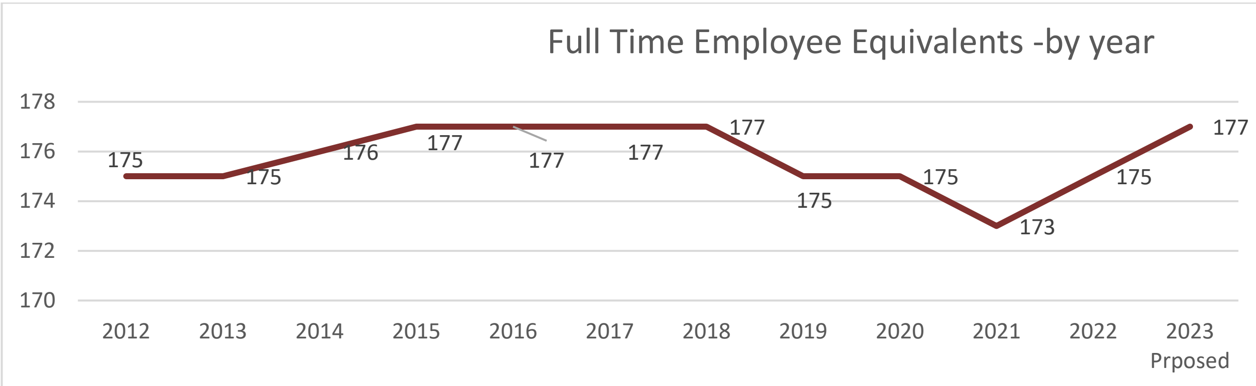
Of Note

- The General Fund estimated cash balance as of 12/31/2024 is $8,568,941. This represents 38% of the budgeted revenue for 2024.
- Council could take action in 2023 to designate another $1,000,000 towards future capital projects which would bring the reserves down to an estimated 33%.

Staffing Changes

Staffing Levels

The 2024 requested budget does not include any requested staffing changes. The current Full Time Equivalent (FTE) would remain the same as in the 2023 budget, 176. The city has been able to maintain staffing levels by evaluating positions as they are open to look for more efficient ways of operations. This has resulted in combination of some positions, elimination of positions, and outsourcing of duties. These changes have resulted in the city having more efficient operations. Details on the staffing level changes in the past 10 years are listed below.



- 2012: **Up 1 FTE** to **175 FTEs**. Deleted Park Secretary (-1), added Park Maintenance (1), and added Water Distribution (1)
- 2013: No change **175 FTEs**
- 2014: **Up 1 FTE** to **176 FTEs**. Added Palace Transit (1), added E-911, added City Administrator (1), deleted water distribution (-2)
- 2015: **Up 1 FTE** to **177 FTEs**. Added E911 (1)
- 2016: No change **177 FTEs**. Deleted Water (1), moved City Attorney from part time to full time (1)
- 2017: No changes **177 FTEs**
- 2018: No changes **177 FTEs**
- 2019: **Down 2 FTEs** to **175 FTEs.** Deleted Water Superintendent (-1), deleted RSVP Coordinator (-1), deleted GIS Supervisor (-1), added Engineer (1)
- 2020: No Change **175 FTEs**. Delete Palace Transit Driver (-1), Added Parks & Recreation Personal Trainer (1)
- 2021: **Down 2 FTE** to **173 FTEs**. Delete Public Safety Director (-1), Delete EMS billing specialist (-1)
- 2022: **Up 2 FTEs** to **175 FTEs.** Delete Golf & Cemetery Director (-1), Added Golf Specialist (1), Add Utility Operator (1), Add Administrative Coordinator- Special Events (1)
- 2023: **Up 2 FTEs** to **177 FTEs**. Add Firefighters (2)

Contractual Negotiations

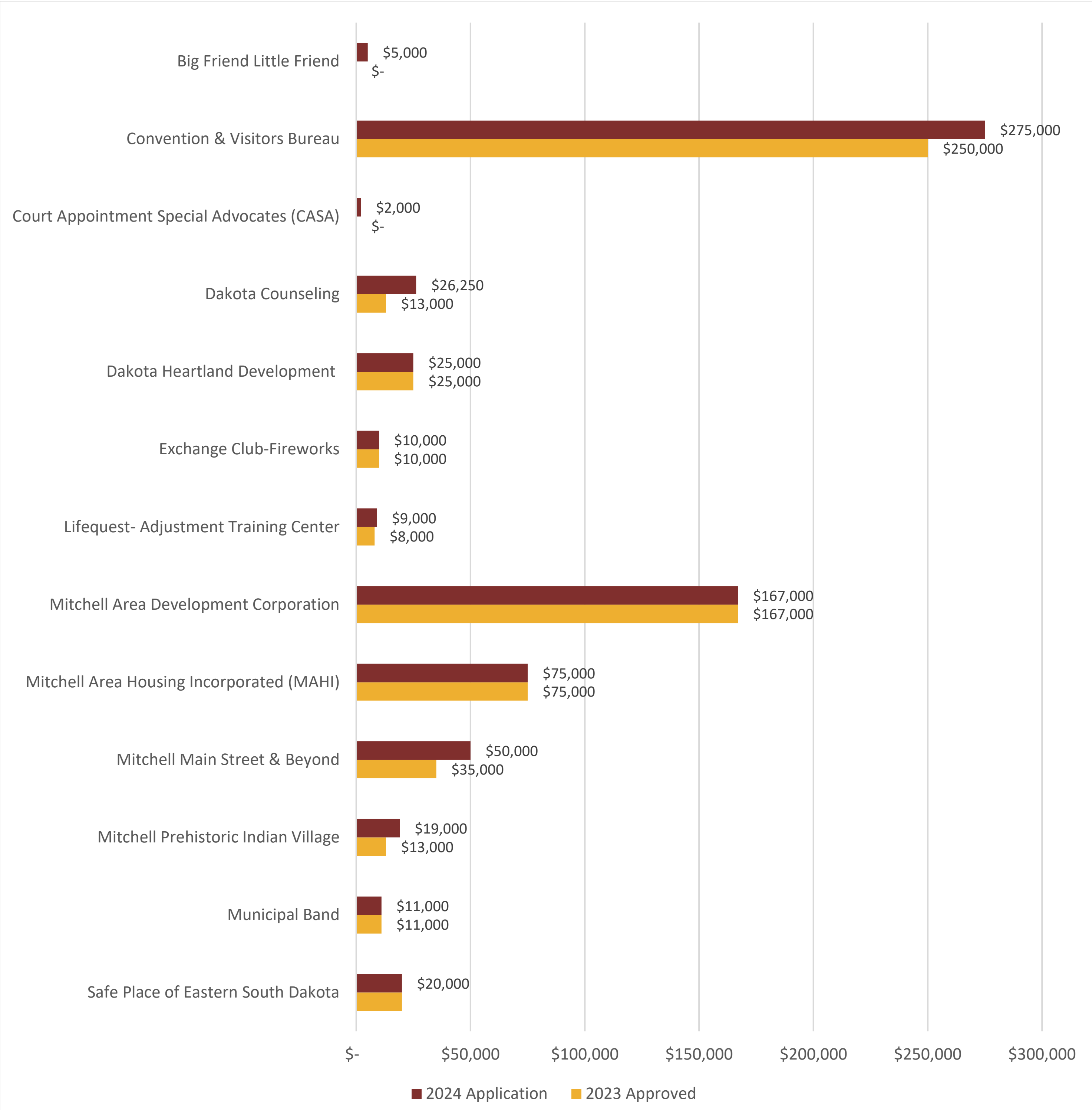
The City currently has three labor unions. The 2024 budget includes implementation of a compensation & classification review that was completed in 2023 as part of negotiations with the City's three unions. The City has already approved the Wage Addendum with all three unions for FY2024.

Health Insurance Fund

The previous fund balance goal for the self-insured Health fund has been met so the City can now fund unforeseen claims without general fund assistance. The city is not budgeting an increase in premiums for 2024.

Subsidy Applications

The proposed budget does not include any funding for the subsidy applications. The City will be hearing all subsidy applications as part of the budget work session, including a review of applications & financials as submitted. Because the proposed budget is a structurally balanced budget, any subsidies that are awarded will result in decreasing of proposed budgets elsewhere in the general fund (including transfers to other funds that require general fund support).



<u>Of Note</u>:

- The Convention & Visitors Bureau is funded from the Entertainment Tax Fund.
- The remaining subsidies that were approved in 2023 were funded out of the general fund.

2024 Capital Improvements

Proposed Budget Overview

This is the initial presentation to City Council. The Council will be making changes to this requested budget throughout the budget review process.

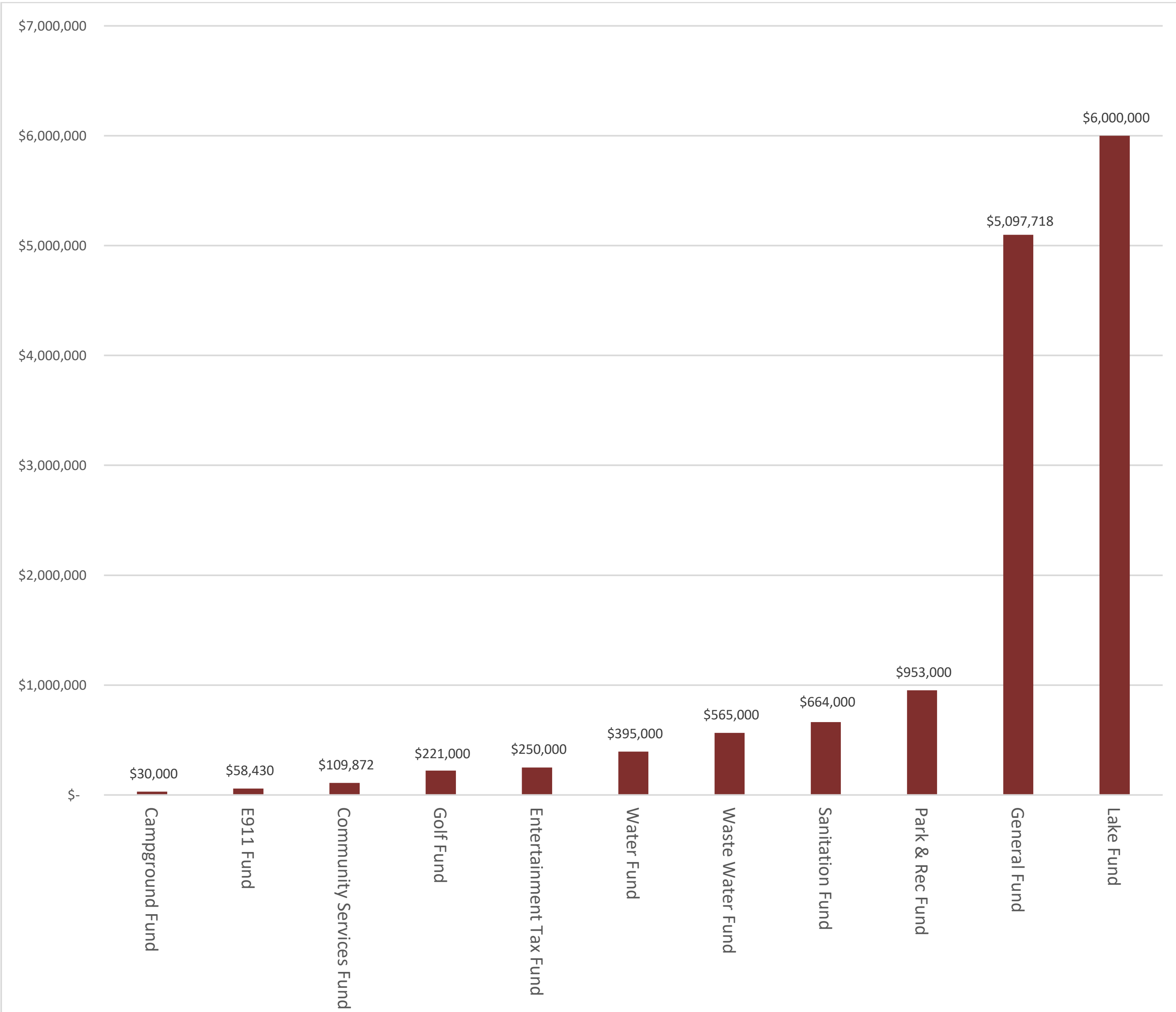
Annual Budget Work Session Schedule:
August 28 at 6:00 PM- proposed budget overview
September 11 at 6:00 PM- Subsidy Application Review
September 18th at 5:00 PM (prior to council meeting)
October 16 at 5:00 PM (prior to council meeting)
October 30 at 6:00 PM

**Other dates may be scheduled as needed*

The Annual Budget Hearings are scheduled for:
November 6th: First Reading
November 20: 2nd Reading & Adoption

Overview

The 2024 proposed budget includes $14,344,020 in capital improvement projects. Of those projects, $1,875,000 are in enterprise fund budgets, $7,371,302 are in special revenue fund budgets, and $5,097,718 are in the general fund budget. It should be noted that some special revenue & enterprise fund capital projects required general fund support in order to complete the projects listed below. Those funds requiring general fund support for Capital Projects in 2024 include: Community Services, Lake Mitchell, and Park & Recreation.



Enterprise Fund Budgets: Airport, Campground, EMS, Golf, Sanitation, Water, Wastewater

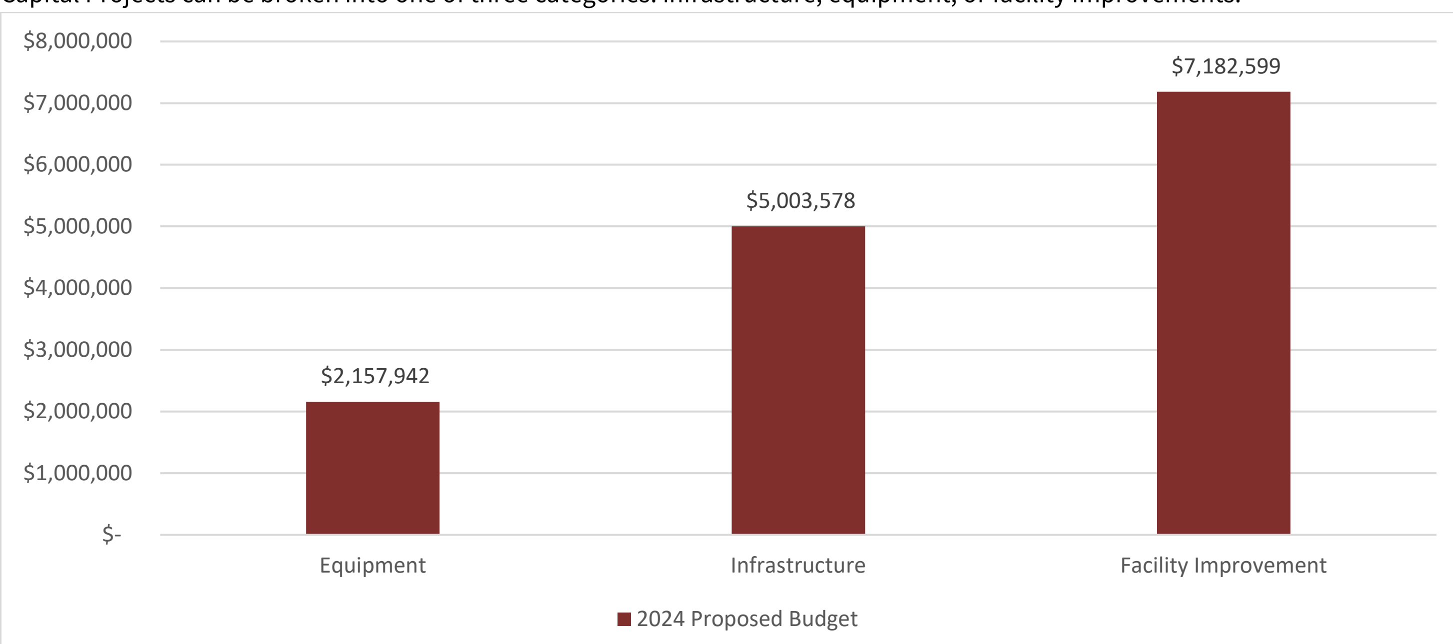
Special Revenue Fund Budgets: Nutrition, Community Services, Entertainment Tax, E911, Park & Recreation, Lake

Of Note:
The City has several major utility projects currently budgeted in 2023. Many of those projects will not be completed in 2023, and will continue into 2024.

Capital Projects (over $300,000)

Categories of Capital Projects

Capital Projects can be broken into one of three categories: infrastructure, equipment, or facility improvements.



Infrastructure: *Infrastructure projects include new construction, replacing aging infrastructure, and upgrading some existing infrastructure.*

Dog Park Sidewalk Bike Path	$25,000
Spruce Rail Road Crossing	$30,000
Gravel Base (purchased)	$30,000
Rubber Crack Sealer	$38,500
Water Meter Replacements	$40,000
Wisconsin 12-15 Overlay	$62,238
Sawgrass Overlay	$63,438
Wallace Hanson to South Overlay	$64,538
3rd & Main Storm Drainage Improvements	$70,000
Chip Seal Aggregate	$77,000
Waste Water Manhole Rehabilitations	$100,000
Asphalt Mix	$100,000
Water Valve Repalacements	$105,000
Kippes Cove Overlay	$122,688
Quince – West of Millery Overlay	$142,688
1st- Burr to Main Overlay	$149,488
Golf Course/Cemetery Bike Path	$150,000
Chip Seal Asphalt	$310,000
Waste Water CIPP Improvements	$200,000
Gravel Base (crusched)	$250,000
4th, 2nd, RR, & Main Water Improvements	$250,000
4th, 2nd, RR, & Main Waste Water Improvements	$265,000
West End Bridge Maintenance Project	$318,000
4th, 2nd, RR, & Main Storm Drainage Improvements	$520,000
7th & Main Intersection Lights & Sidewalk Improvements	$575,000
4th, 2nd, & RR Overlay	$965,000

Facility Improvements: *Facility Improvements are listed below (over $5,000).*

Recreation Center- Paint	$5,000
Golf Course Irrigation Filter System	$5,000
JVCC Rooftop Exit	$6,000
Gainer Park A/C	$6,500
Cemetery Offices- Replace & Widen Overhead Door	$7,000
Recreation Center- Carpet Replacement	$10,000
Recreation Center-Lighting Upgrades	$12,000
Outdoor Aquatic Center- Paint Inside of Building	$15,000
Recreation Center- Youth Area Upgrades: climbing wall, obstacle course, mats, cubbies	$20,000
Cemetery Offices- Replace Siding & Insulation	$20,000
Outdoor Aquatic Center- Replace Sand in Filters	$20,000
Retaining Wall at Public Beach	$25,000
Recreation Center- Tile Flooring	$51,000
Sports Complex- Irrigation Pumps	$150,000
Phase II Golf Course (additional funds)	$180,000
Pickelball Courts	$400,000
Lake Mitchell Jetty & Marina	$2,500,000
Lake Mitchell Drawdown Structure	$3,500,000

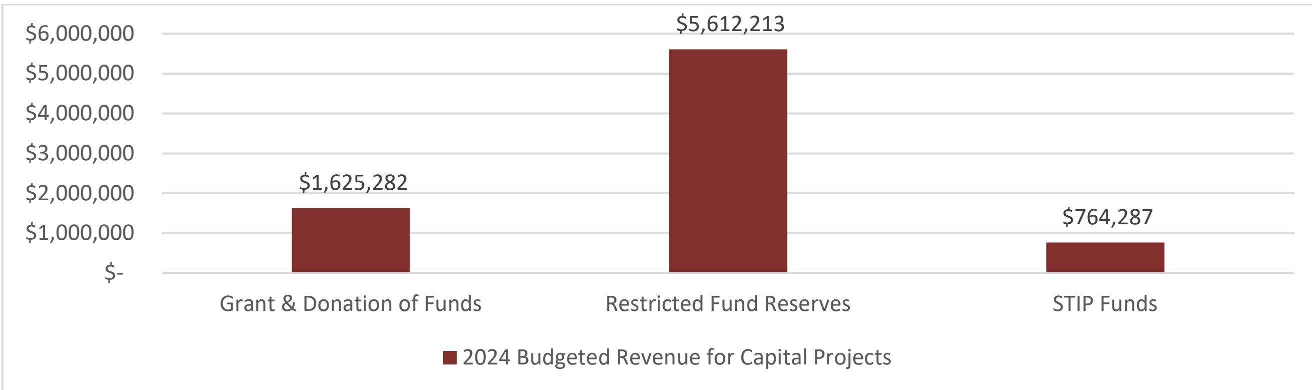
Equipment: *Major equipment requests are listed below (over $5,000).*

AED Replacements	$5,250
Bus Cameras	$6,000
Switch- Public Safety Server	$6,500
NVR & Cameras at Lake & WAtertower	$7,500
Bus Garage Cameras	$8,000
Batteries & Controllers for Bumper Cars	$8,000
Battery Back up – 7th & Sanborn	$9,000
Graco Line Driver Paint Striper	$9,000
Snow Plow for Pick Up	$10,500
Snowblower for 4WD Toro	$10,900
Greens Reels	$11,000
Power DMS Software	$11,894
NVR Upgrades	$15,000
IT Server	$15,000
Pictometry (2nd of 3 payments)	$15,000
Surface Pro Replacements	$16,500
Forklift	$17,000
Crosswalk RRFB	$20,000
Snow Removal One Way Blades	$20,000
Cameras & Door Controls at Sports Complex & Hitchcock Park	$21,480
E-books	$21,650
Snow Blade for Payloader	$24,000
Reel Grinders	$25,000
Line Painter for Sports Fields	$26,000
Fire/EMS Gear Sets	$28,205
Dock (campground)	$30,000
Fire/EMS Rescue Boat	$31,800
Tire Chopper	$34,000
Tablets, lockbox, cradle points & antennas for busses	$38,400
Pick Up (used)- Public Works	$40,000
Pick Up	$40,000
Books	$47,000
Dispatch Software for Palace Transit Busses	$48,472
Chevy Tahoe – Police	$53,000
Chevy Tahoe- Police	$53,000
Chevy Tahoe- Police	$53,000
Dispatch workstation PCs (4)	$58,430
Motorola Radio Replacements	$63,561
128” wide mower	$78,000
Crack Sealing Machine	$90,000
Mower	$92,000
Bobcat with Attachments	$105,000
Mini Excavator	$105,000
Transfer Trailer	$100,000
Dump Truck	$235,000
Garbage Truck	$385,000

Engineering, Professional Services, & Studies:
In addition to the Capital Outlay requests, the 2024 Proposed Budget includes the items below.

New Gun Range Design	$100,000
Design of 5th Avenue Utility Project- Burr to Foster	$240,000

Alternative Funding Sources For Capital Projects (in addition to operational revenue)



Projects Receiving Grant Support

- $253,804 BIIG grant for the maintenance work at the West End Bridge.
- $195,000 State grant towards the Pickleball Courts.
- $107,000 in donations towards the Pickleball Courts.
- $1,000,000 EDA grant towards the Jetty & Marina Construction Project at Lake Mitchell.
- $69,478 in DOT grants towards Palace Transit Equipment.

Projects Utilizing Restricted Reserves

- $98,000 from Park Fund Donations- towards the Youth Improvements at the Recreation Center.
- $1,500,000 towards the Lake Mitchell Jetty Project (EDA required matching funds)
- $3,500,000 towards the Lake Mitchell Draw Down Construction Project.
- $58,430 towards equipment upgrades in E911 Dispatch Center
- $455,783 towards 4th, 2nd, & Railroad improvements

Projects Utilizing STIP Funds

- $310,000 towards Chip Seal Asphalt
- $392,000 towards 4th, 2nd, RR, & Main Overlay
- $62,238 towards Wisconsin 12th- 15th Overlay

City of Mitchell Capital Improvement Plan FY2024															
Category	Project	Description	Fund	Department	Division	Professional Services Request	Requested Budget	CIP in Proposed Budget	Professional Services in Proposed Budget	Grants/ Donations	Assigned Reserve	SRF Bond Financing	STIP	Enterprise or Special Fund Revenue	General Fund Supported
Equipment		AED Replacements, batteries & Patches	General	HR	HR		$ 5,250	$ 5,250							$ 5,250
Equipment		Switch for Public Safety Server Room	General	Administration	IT		$ 6,500	$ 6,500							$ 6,500
Equipment		NVR (recording for Video) upgrades	General	Administration	IT		$ 15,000	$ 15,000							$ 15,000
Equipment		Replacement of Dept Head Surface Pros	General	Administration	IT		$ 16,500	$ 16,500							$ 16,500
Equipment		NVR & Cameras at Lake & Watertower	General	Administration	IT		$ 7,500	$ 7,500							$ 7,500
Equipment		IT Server	General	Administration	IT		$ 15,000	$ 15,000							$ 15,000
Equipment		Cameras & Door Controls at Sports Complex & Hitchcock Park	General	Administration	IT		$ 21,480	$ 21,480							$ 21,480
Equipment		Blocks for Walls at Shooting Range	General	Police	Police		$ 4,900	$ 4,900							$ 4,900
Equipment		Power DMS Software	General	Police	Police		$ 11,894	$ 11,894							$ 11,894
Equipment		Chevy Tahoe- Police Vehicle	General	Police	Police		$ 53,000	$ 53,000							$ 53,000
Equipment		Chevy Tahoe- Police Vehicle	General	Police	Police		$ 53,000	$ 53,000							$ 53,000
Equipment		Chevy Tahoe- Police Vehicle	General	Police	Police		$ 53,000	$ 53,000							$ 53,000
Infrastructure	1st & 7th Signal Lights	1st & 7th Signal Light Replacements	General	Public Works	Traffic		$ 1,150,000	$ 575,000							$ 575,000
Equipment		Forklift	General	Public Works	Traffic		$ 17,000	$ 17,000							$ 17,000
Equipment		Battery Back up for 7th & Sanborn	General	Public Works	Traffic		$ 9,000	$ 9,000							$ 9,000
Equipment		Crosswalk RRFB	General	Public Works	Traffic		$ 40,000	$ 20,000							$ 20,000
Equipment		Graco Line Driver- Paint Striper	General	Public Works	Traffic		$ 9,000	$ 9,000							$ 9,000
Equipment		7 new gear sets	General	Fire/EMS	Fire		$ 28,205	$ 28,205							$ 28,205
Equipment		Rescue Boat	General	Fire/EMS	Fire		$ 31,800	$ 31,800							$ 31,800
Equipment		Motorola Radio Replacements	General	Fire/EMS	Fire		$ 63,561	$ 63,561							$ 63,561
Equipment		Dump Truck Replacement	General	Public Works	Street		$ 235,000	$ 235,000							$ 235,000
Equipment		Air Compressor Replacement	General	Public Works	Street		$ 28,000	$ -							$ -
Equipment		Bobcat with Attachments	General	Public Works	Street		$ 105,000	$ 105,000							$ 105,000
Equipment		Crack Sealing Machine	General	Public Works	Street		$ 90,000	$ 90,000							$ 90,000
Infrastructure		Gravel-Base (purchased)	General	Public Works	Street		$ 30,000	$ 30,000							$ 30,000
Infrastructure		Rubber Crack Sealer	General	Public Works	Street		$ 38,500	$ 38,500							$ 38,500
Infrastructure		Asphalt Mix	General	Public Works	Street		$ 100,000	$ 80,000							$ 80,000
Equipment		used Pick up	General	Public Works	PW Admin		$ 40,000	$ 40,000							$ 40,000
Equipment		Pictometry (2nd of 3 payments)	General	Public Works	PW Admin		$ 12,000	$ 12,000							$ 12,000
Infrastructure		Chip Seal Aggregate	General	Public Works	Street & Sidewalk		$ 77,000	$ 77,000							$ 77,000
Infrastructure		Chip Seal Asphalt	General	Public Works	Street & Sidewalk		$ 310,000	$ 310,000					$ 310,000		$ -
Infrastructure		Gravel- Base (crushed)	General	Public Works	Street & Sidewalk		$ 250,000	$ 250,000							$ 250,000
Infrastructure	4th, 2nd, RR & Main	Street Overlay	General	Public Works	Street & Sidewalk		$ 965,000	$ 965,000		$ 455,783			$ 392,049		$ 117,168
Infrastructure	Street Overlay	Wisconsin 12- 15	General	Public Works	Construction		$ 62,238	$ 62,238					$ 62,238		$ -
Infrastructure	Street Overlay	Wallace Hanson to south	General	Public Works	Street & Sidewalk		$ 64,538	$ 64,538							$ 64,538
Infrastructure	Street Overlay	Kippes Cove	General	Public Works	Street & Sidewalk		$ 122,688	$ 122,688							$ 122,688
Infrastructure	Street Overlay	Sawgrass	General	Public Works	Street & Sidewalk		$ 63,438	$ 63,438							$ 63,438
Infrastructure	Street Overlay	Quince West of Miller	General	Public Works	Street & Sidewalk		$ 142,688	$ 142,688							$ 142,688
Infrastructure	Street Overlay	1st- Burr to Main	General	Public Works	Street & Sidewalk		$ 149,488	$ 149,488							$ 149,488
Infrastructure	Bike Paths	Golf Course/Cemetery (1950 feet 8' wide)	General	Public Works	Street & Sidewalk		$ 150,000	$ 150,000							$ 150,000
Infrastructure	Bike Paths	Dog Park Sidewalk (230 feet 8' wide)	General	Public Works	Street & Sidewalk		$ 25,000	$ 25,000							$ 25,000
Infrastructure	West End Bridge	Maintenance Project- BIG grant	General	Public Works	Street & Sidewalk		$ 318,000	$ 318,000		$ 253,804					$ 64,196
Professional	Gun Range Project	New Gun Range Construction	General	Public Works	Street & Sidewalk	$ 100,000			$ 100,000						$ -
Equipment		Replace one way blades	General	Public Works	Snow Removal		$ 20,000	$ 20,000							$ 20,000
Infrastructure	3rd & Main	Storm Drainage Improvements. (amount over budget when bid was awarded)	General	Public Works	Storm Drainage		$ 70,000	$ 70,000							$ 70,000
Infrastructure	Spruce RR Crossing	Storm Drainage Improvements. (amount over budget when bid was awarded)	General	Public Works	Storm Drainage		$ 30,000	$ 30,000							$ 30,000
Infrastructure	4th, 2nd, RR & Main	Storm Drainage Improvements	General	Public Works	Storm Drainage		$ 520,000	$ 520,000							$ 520,000
Facility Improvement		Replace Siding & Insulation in Cemetery Offices	General	Park & Recreation, Cemetery & Golf	Cemetery		$ 20,000	$ 20,000							$ 20,000
Facility Improvement		Replace & Widen Overhead Door in Cemetery Offices	General	Park & Recreation, Cemetery & Golf	Cemetery		$ 7,000	$ 7,000							$ 7,000
Professional		Design Improvements for Cemetery Expansion	General	Park & Recreation, Cemetery & Golf	Cemetery	$ 15,000			$ -						$ -
Facility Improvement		New Public Restroom Facility in Cemetery by Veterans Cemetery	General	Park & Recreation, Cemetery & Golf	Cemetery		$ 72,000	$ -							$ -
Equipment		Payloader (shared with Golf)	General	Park & Recreation, Cemetery & Golf	Cemetery		$ 44,000	$ -							$ -
Equipment		Snowblower for 4WD toro	General	Park & Recreation, Cemetery & Golf	Cemetery		$ 10,900	$ 10,900							$ 10,900
Equipment		Scan Pro 3500 Microfilm Scanner	General	Library	Library		$ 9,500	$ -							$ -
Equipment		Books	General	Library	Library		$ 47,000	$ 47,000							$ 47,000
Equipment		Audio/Visual Equipment	General	Library	Library		$ 4,000	$ 4,000							$ 4,000
Equipment		E-books	General	Library	Library		$ 21,650	$ 21,650							$ 21,650
Facility Improvement		Paint inside of Aquatics Building	Park	Park & Recreation, Cemetery & Golf	Recreation & Aquatics		$ 15,000	$ 15,000							$ 15,000

City of Mitchell Capital Improvement Plan FY2024

Category	Project	Description	Fund	Department	Division	Professional Services Request	Requested Budget	CIP in Proposed Budget	Professional Services in Proposed Budget	Grants/ Donations	Assigned Reserve	SRF Bond Financing	STIP	Enterprise or Special Fund Revenue	General Fund Supported
Facility Improvement		Replace Sand in sand filters	Park	Park & Recreation, Cemetery & Golf	Recreation & Aquatics		$ 20,000	$ 20,000							$ 20,000
Facility Improvement		Lighting- Rec Center	Park	Park & Recreation, Cemetery & Golf	Recreation Center		$ 12,000	$ 12,000			$ 12,000				$ -
Facility Improvement		Carpet- Rec Center	Park	Park & Recreation, Cemetery & Golf	Recreation Center		$ 10,000	$ 10,000			$ 10,000				$ -
Facility Improvement		Tile Flooring- Rec Center	Park	Park & Recreation, Cemetery & Golf	Recreation Center		$ 51,000	$ 51,000			$ 51,000				$ -
Facility Improvement		Paint hallways/lobby- Rec Center	Park	Park & Recreation, Cemetery & Golf	Recreation Center		$ 5,000	$ 5,000			$ 5,000				$ -
Facility Improvement		Youth Space Improvements: Climbing Wall, Mats, Obstacle Course & Cubbies	Park	Park & Recreation, Cemetery & Golf	Recreation Center		$ 20,000	$ 20,000			$ 20,000				$ -
Facility Improvement		Irrigation Pumps at Cadwell	Park	Park & Recreation, Cemetery & Golf	Sports Complex		$ 150,000	$ 150,000							$ 150,000
Equipment		Line Painter for Sports Fields	Park	Park & Recreation, Cemetery & Golf	Sports Complex		$ 26,000	$ 26,000							$ 26,000
Equipment		Batteries & Controllers for Bumper Cars	Park	Park & Recreation, Cemetery & Golf	Sports Complex		$ 8,000	$ 8,000							$ 8,000
Equipment		Mower- on field mowing	Park	Park & Recreation, Cemetery & Golf	Sports Complex		$ 92,000	$ 92,000							$ 92,000
Facility Improvement		A/C for Patton Young Park	Park	Park & Recreation, Cemetery & Golf	Parks		$ 6,500	$ 6,500							$ 6,500
Facility Improvement		Gainer Playground Equipment Replacement	Park	Park & Recreation, Cemetery & Golf	Parks		$ 90,000	$ -							$ -
Facility Improvement		Pickelball Courts	Park	Park & Recreation, Cemetery & Golf	Parks		$ 400,000	$ 400,000		$ 302,000					$ 98,000
Facility Improvement		Retaining Wall at Public Beach	Park	Park & Recreation, Cemetery & Golf	Parks		$ 25,000	$ 25,000							$ 25,000
Equipment		128" wide mower	Park	Park & Recreation, Cemetery & Golf	Parks		$ 78,000	$ 78,000							$ 78,000
Equipment		Snow Blade for Payloader	Park	Park & Recreation, Cemetery & Golf	Parks		$ 24,000	$ 24,000							$ 24,000
Equipment		Snow Plow for Pick Up	Park	Park & Recreation, Cemetery & Golf	Parks		$ 10,500	$ 10,500							$ 10,500
Facility Improvement	Lake Mitchell	Drawdown Structure	Lake	Public Works			$ 3,500,000	$ 3,500,000			$ 3,500,000				$ -
Facility Improvement	Lake Mitchell	Jetty Construction Project	Lake	Public Works			$ 2,500,000	$ 2,500,000		$ 1,000,000	$ 1,500,000				$ -
Facility Improvement	4th, 2nd, RR & Main	Streetscape - Landscaping	Entertainment Tax	Administration			$ 250,000	$ 250,000						$ 250,000	$ -
Equipment		4 new pc/workstation for dispatch console	E911	Police	E911		$ 58,430	$ 58,430			$ 58,430				$ -
Equipment		Dispatch Software	Community	Community Services	Palace Transit		$ 48,472	$ 48,472		$ 38,778					$ 9,694
Equipment		Tablets lockbox, cradle points & antennas	Community	Community Services	Palace Transit		$ 38,400	$ 38,400		$ 30,700					$ 7,700
Equipment		Bus Cameras	Community	Community Services	Palace Transit		$ 6,000	$ 6,000							$ 6,000
Equipment		Bus Garage Cameras	Community	Community Services	Palace Transit		$ 8,000	$ 8,000							$ 8,000
Equipment		Computer Replacements	Community	Community Services	Palace Transit		$ 3,000	$ 3,000							$ 3,000
Facility Improvement		Rooftop Exit Access	Community Services	Community Services	JVCC		$ 6,000	$ 6,000							$ 6,000
Professional	5th Avenue- Burr to Foster	Design of 5th Avenue from Burr to Foster	Water	Public Works	Collection	$ 90,000			$ 90,000					$ -	$ -
Infrastructure	4th, 2nd, RR & Main	Water Improvements	Water	Public Works	Collection		$ 250,000	$ 250,000						$ 250,000	$ -
Infrastructure		Valve Replacements	Water	Public Works	Collection		$ 105,000	$ 105,000						$ 105,000	$ -
Infrastructure		Water Meters	Water	Public Works	Collection		$ 40,000	$ 40,000						$ 40,000	$ -
Professional	5th Avenue- Burr to	Design of 5th Avenue from Burr to Foster	Waste Water	Public Works	Collection	$ 150,000			$ 150,000					$ -	$ -
Infrastructure		Manhole Rehabilitation	Waste Water	Public Works	Collection		$ 100,000	$ 100,000						$ 100,000	$ -
Infrastructure		CIPP Replacements	Waste Water	Public Works	Collection		$ 200,000	$ 200,000						$ 200,000	$ -
Infrastructure	4th, 2nd, RR & Main	Waste Water Improvements	Waste Water	Public Works	Collection		$ 265,000	$ 265,000						$ 265,000	$ -
Equipment		Mini Excavator	Sanitation	Public Works	Recycling		$ 105,000	$ 105,000						$ 105,000	$ -
Equipment		Transfer Trailer	Sanitation	Public Works	Recycling		$ 100,000	$ 100,000						$ 100,000	$ -
Equipment		Pickup	Sanitation	Public Works	Collection		$ 40,000	$ 40,000						$ 40,000	$ -
Equipment		Garbage Truck	Sanitation	Public Works	Collection		$ 385,000	$ 385,000						$ 385,000	$ -
Equipment		Tire Chopper	Sanitation	Public Works	Landfill		$ 34,000	$ 34,000						$ 34,000	$ -
Facility Improvement	Phase II Golf Course	Additional Funds Needed for Phase II	Golf	Park & Recreation, Cemetery & Golf	Golf		$ 180,000	$ 180,000						$ 180,000	$ -
Equipment		Payloader (shared with Golf)	Golf	Park & Recreation, Cemetery & Golf	Golf		$ 44,000	$ -						$ -	$ -
Equipment		Reel Grinders	Golf	Park & Recreation, Cemetery & Golf	Golf		$ 25,000	$ 25,000						$ 25,000	$ -
Equipment		Greens Reels	Golf	Park & Recreation, Cemetery & Golf	Golf		$ 11,000	$ 11,000						$ 11,000	$ -
Facility Improvement		Irrigation Filter System	Golf	Park & Recreation, Cemetery & Golf	Golf		$ 5,000	$ 5,000						$ 5,000	$ -
Equipment		Replace Dock	Campground	Park & Recreation, Cemetery & Golf	Campground		$ 30,000	$ 30,000						$ 30,000	$ -
					Totals	**$ 355,000**	**$ 15,246,520**	**$ 14,344,020**	**$ 340,000**	**$ 2,081,065**	**$ 5,156,430**	**$ -**	**$ 764,287**	**$ 2,125,000**	**$ 4,217,238**

Total By Type	Requested Budget	Proposed Budget	Reductions Made	
Infrastructure	$ 5,598,578	$ 5,003,578	$ (595,000)	
Equipment	$ 2,303,442	$ 2,157,942	$ (145,500)	
Facility Improvement	$ 7,344,500	$ 7,182,500	$ (162,000)	
Professional	$ 355,000	$ 340,000	$ (15,000)	
Totals	**$ 15,601,520**	**$ 14,684,020**	**$ (917,500)**	$ 14,344,020

Total By Fund	Requested Budget	Proposed Budget	Special Revenue Funds	Enterprise Funds

City of Mitchell Capital Improvement Plan FY2024															
Category	**Project**	**Description**	**Fund**	**Department**	**Division**	**Professional Services Request**	**Requested Budget**	**CIP in Proposed Budget**	**Professional Services in Proposed Budget**	**Grants/ Donations**	**Assigned Reserve**	**SRF Bond Financing**	**STIP**	**Enterprise or Special Fund Revenue**	General Fund Supported
General Fund	$ 5,866,218	$ 5,097,718													
Park & Rec	$ 1,043,000	$ 953,000	$ 953,000												
Lake Fund	$ 6,000,000	$ 6,000,000	$ 6,000,000												
E911	$ 58,430	$ 58,430	$ 58,430												
EMS	$ -	$ -		$ -											
Entertainment Tax	$ 250,000	$ 250,000	$ 250,000												
Community Services	$ 109,872	$ 109,872	$ 109,872												
Nutrition	$ -	$ -	$ -												
Airport	$ -	$ -		$ -											
Water	$ 395,000	$ 395,000		$ 395,000											
Waste Water	$ 565,000	$ 565,000		$ 565,000											
Sanitation	$ 664,000	$ 664,000		$ 664,000											
Golf	$ 265,000	$ 221,000		$ 221,000											
Campground	$ 30,000	$ 30,000		$ 30,000											
Corn Palace	$ -	$ -		$ -											
Totals	**$ 15,246,520**	**$ 14,344,020**	**$ 7,371,302**	**$ 1,875,000**											
Total (with professional services)	**$ 15,601,520**	**$ 14,684,020**													
Change		$ (917,500)													