

KASSON CITY COUNCIL REGULAR MEETING AGENDA

Wednesday, April 24, 2019

6:00 PM

PLEDGE OF ALLIANCE

6:00 A. COUNCIL

1. Approve agenda - Make additions, deletions or corrections at this time.
2. Consent Agenda - All matters listed under Item 2, Consent Agenda, are considered to be routine and non-controversial by the City Council and will be enacted with one motion. There will not be separate discussion of these items unless a Council Member so requests, in which case the item will be removed from the Consent Agenda and will be considered separately.
 - a. Minutes from April 10, 2019
 - b. Claims processed after the March 13, 2019 regular meeting, as audited for payment
 - c. Conferences:
 - i. Jesse Kasel 2019 Dare Conference Walker, MN Aug 12-14 \$225 + travel
 - d. Approve Abbreviated Publication of Fee Schedule (Approved at April 10 Mtg)
 - e. Acknowledgment of Committee Minutes:
 - i. Park Board March 26, 2019
 - ii. Planning Commission March 11, 2019
 - iii. EDA March 5, 2019

B. VISITORS TO THE COUNCIL

1. Ben Call – Potential Development
2. Mike Bubany, David Drown & Assoc – Bond refunding

C. PUBLIC FORUM

- May not be used to continue discussion on an agenda item that already had been held as a public hearing.
- This section is limited to 15 minutes and each speaker is limited to 4 minutes.
- Speakers not heard will be first to present at the next Council meeting.
- Speakers will only be recognized once.
- Matters under negotiation, litigation or related to personnel will not be discussed.
- Questions posed by a speaker will generally be responded to in writing.
- Speakers will be required to state their name and their address for the record.

D. PUBLIC HEARING

1. Tax Abatement
 - a. Resolution

E. COMMITTEE REPORT

F. OLD BUSINESS

1. Appendix to CMPAS Agreement
2. Resolution for Zumbro Water Trail

G. NEW BUSINESS

1. Fund 384 Closeout

H. MAYOR'S REPORT

1. Arbor Day Proclamation – April 26, 2019

I. ADMINISTRATORS REPORT

J. ENGINEER'S REPORT

K. PERSONNEL

1. Hire Administrative Assistant

L. ATTORNEY

1. Development Agreements
 - a. Bigelow-Voigt Tax Abatement Agreement
 - b. Thompson Addition
 - c. Stone Ridge Second Addition
2. Closed session for Real Estate and Litigation Update

M. CORRESPONDENCE

1. March Financials
2. Cash and Investment Summaries

N. ADJOURN

Please go to www.cityofkasson.com for full video

**KASSON CITY COUNCIL REGULAR MEETING MINUTES
April 10, 2019**

Pursuant to due call and notice thereof, a regular City Council meeting was held at City Hall on the 10th day of April, 2019 at 6:00 P.M.

THE FOLLOWING MEMBERS WERE PRESENT: Burton, Eggler, Ferris, McKern and Zelinske

THE FOLLOWING MEMBERS WERE ABSENT: None

THE FOLLOWING WERE ALSO PRESENT: City Administrator Coleman, City Clerk Rappe, City Engineer Theobald, Police Chief Kent Berghuis, Finance Director Nancy Zaworski, Mike Marti, Aaron and Sonya Thompson, Everett Paulson and Doug Buck

PLEDGE OF ALLIEGENCE

APPROVE AGENDA

Add: A.2.f Resolution accepting donations to Police K-9 program.

Remove : L.1 Attorney Closed Session

Motion by Councilperson Eggler, second by Councilperson Ferris to Approve the Amended Agenda. All Ayes.

CONSENT AGENDA

Minutes from March 13, 2019

Minutes from March 27, 2019

Claims processed after the March 13, 2019 regular meeting, as audited for payment in the amount of \$217,172.49

Conferences:

Jeremy Casey MMUA Competent Person Marshall, MN May 1-2 \$225 + travel

Resolution Certifying Delinquent Fire Calls to the County Auditor

Resolution #4.1-19

***Resolution Certifying Delinquent Claims to the County Auditor
(on file)***

Resolution Accepting donations to the Police K-9 program

Resolution #4.2-19

***Resolution Accepting Donations to Kasson PD K-9 Program
(on file)***

Motion to Approve the Consent Agenda with the Correction to the Resolution for the Donation to the K-9 Program from Roger and Sheila Freerksen making a donation of \$100.00, made by Councilperson Burton, second by Councilperson Zelinske with All Voting Aye.

VISITORS TO THE COUNCIL

Jason Boynton – Smith-Schafer & Assoc, 2018 Audit Review - Mr. Boynton gave an overview of the audit and the City has an unmodified “clean” opinion for 2018. The unassigned General Fund balance equals 54% of the total expenditures of the General Fund. All payments are being made timely on all debt. The Liquor Fund continues to show consistent operating results and has increased its cash reserves.

PUBLIC FORUM

A request to speak was received from Aaron and Sonya Thompson and they deferred to speak during the Committee reports.

PUBLIC HEARING - None

COMMITTEE REPORT

Thompson Final Plat Resolution – Aaron and Sonya Thompson – 504 16th St NE spoke on behalf of their development. Mr. Thompson asked to discuss his concerns with items #10, 11 and 12 on the Engineer’s Review Letter as well as notations on the plans to cap and sleeve existing services. Engineer Theobald stated that these recommendations came from the staff review that was held with the Public Works Director and utility supervisors. The Council was in consensus to remove #10 since the Fire Chief is alright with a 16 foot drive. Councilperson Zelinske doesn’t think there is an advantage of boring. The Council consensus is to remove #11. Engineer Theobald stated that having the water and sewer lines 10 feet apart is code from the health department. The Council consensus on #12 is to approve with condition that Engineer Theobald check with the health department in regard to exceptions. Engineer Theobald stated that the existing service is at least a 30 year old; the requirement is looking out for future issues and problems for the homeowners. Councilperson Zelinske asked about abandoning it at the curb stop for now instead of cutting into 16th St. Theobald stated that we could but then the city is on the hook for paying for it when it has to be abandoned at the main. Councilperson Burton stated that it makes sense not to tear up the street. Consensus is that the existing sewer and water service will be abandoned at the curb stop.

Motion to Approve the Resolution with Changes to allow a 16 foot drive, and remove the boring under 16th St suggestion and there will be a detour, Engineer Theobald will check with health department about the 10 foot separation and the existing water line will be abandoned at the curb stop when it comes time to build on lot one of block one made by Councilperson Zelinske, second by Councilperson Burton with All Voting Aye.

Resolution #4.3-19

***Resolution Approving Thompson Final Plat
(on file)***

Stone Ridge Second Addition Final Plat Resolution – Planning Commission recommended for approval. Councilperson Burton stated that an agreement for storm water has been made with Schuette. **Motion to Approve the Final Plat for Stone Ridge Second Addition made by Councilperson Egger, second by Councilperson Ferris with All Voting Aye.**

Resolution #4.4-19

***Resolution Approving Stone Ridge Second Final Plat
(on file)***

EDA – Dodge County Housing Study Presentation – This is informational. Dodge County will be holding a public hearing on April 17 at 4:30 at the Government Services Building.

EDA – Executive Summary – For your review

OLD BUSINESS

NEW BUSINESS

Policy Adoption - Cemetery – this was updated to clarify no pets and the burial of cremains.

Motion to Approve made by Councilperson Zelinske, second by Councilperson Burton with All Voting Aye.

Resolution for Safe Routes to School Demonstration Project – Administrator Coleman stated that the Kasson Safe Routes to School was selected as a demonstration project to show how it will work. MnDOT is offering \$5k for materials and our Public Works Department would provide the labor. Hopefully this will be done before the end of the school year this year. **Motion to Approve the Resolution made by Councilperson Burton, second by Councilperson Eggler with All Voting Aye.**

Resolution #4.5-19

***Resolution Approving Safe Routes to School Demonstration Project
(on file)***

Landscape partnership Agreement (including resolution) – Coleman stated that this is the landscaping along highway 14 where Kasson Car Care is, this will not obscure their sign. **Motion to Approve the Agreement made by Mayor McKern, second by Councilperson Ferris with All Voting Aye.**

MAYOR'S REPORT

Motion to Approve the Audit – Councilperson Burton asked about the ice arena, Finance Director Zaworski stated that is treated differently because of the relationship. **Motion to Approve the Audit as Presented made by Councilperson Eggler, second by Councilperson Zelinske with All Voting Aye.**

Invitation from school for the annual appreciation breakfast April 25 at High School Commons at 6:45AM.

ADMINISTRATORS REPORT

Sanitary Sewer Extension Application – Mantorville would like to add some new services and the services are on the other side of the meter so these would need to be metered separately. **Motion to Approve the Agreement made by Councilperson Zelinske, second by Councilperson Burton with All Voting Aye.**

Administrative Fee added to Unpaid Utilities – Coleman stated that at a previous meeting a resolution was passed to certify delinquent utilities. The landlords had questions and they want to know if they pay by the end of the year will we subtract the administrative fee. **Motion to waive the administrative fee if they are paid by the end of the year, made by Councilperson Burton, second by Councilperson Ferris with All Voting Aye.**

Tax Abatement Project - Resolution - Calling the Public Hearing – **Motion to Approve the Resolution calling for a public hearing made by Councilperson Burton, second by Councilperson Eggler with All Voting Aye.**

Resolution #4.6-19

***Resolution Setting Date for a Public Hearing on the Approval of a Tax Abatement for the Purpose of Assisting Bigelow-Voigt Land Development LLC
(on file)***

Dodge County Complete Count Committee – Coleman stated that County Administrator, Jim Elmquist, will be forming a countywide complete count committee.

Building Permit Fees – Coleman stated that the math has been corrected. **Motion to Approve made by Councilperson Ferris, second by Councilperson Egler with All Voting Aye.**

Small Cell Wireless – Coleman stated that this is a policy rather than an ordinance. **Motion to Approve the Policy made by Mayor McKern, second by Councilperson Zelinske with All Voting Aye.**

ENGINEER’S REPORT

PERSONNEL

Memo to Hire PT Police Officer – **Motion to hire the second part time officer Craig Helgeson made by Councilperson Zelinske, second by Councilperson Ferris with All Voting Aye.**

ATTORNEY

CORRESPONDENCE

Correspondence was reviewed

ADJOURN 7:19PM

Motion to Adjourn made by Councilperson Egler, second by Councilperson Zelinske with all voting Aye to Adjourn.

ATTEST:

Linda Rappe, City Clerk

Chris McKern, Mayor

SIGNATURE PAGE

THE ATTACHED LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED
FOR PAYMENT.

THIS INCLUDES WARRANT NUMBERS:

#1 - #3

GRAND TOTAL SUBMITTED FOR PAYMENT \$ 434,882.48

DATE APPROVED: 04-24-19

#1	42,685.28	
#2	57,316.22	
#3	335,503.09	
	<u>\$ 435,504.59</u>	
-	98.62	(Fund 101) VOID
	414.62	(Fund 609)
	<u>108.87</u>	(Fund 609)
	<u>\$ 434,882.48</u>	

04/15/19
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CITY OF KASSON
Claim Approval List
For the Accounting Period: 4/19
For Pay Date: 04/15/19

Page: 1 of 8
Report ID: AP100V

For Pay Date = 04/15/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
31140		2683 BECHER'S NAPA AUTO PARTS	1,169.71					
	576549	03/01/19 EXHAUST ELBOW	35.10			101 312 4312	220	1010
	337076	03/04/19 HOSE CLAMP	26.69			101 312 4312	220	1010
	337242	03/05/19 HUB NUT (BOBCAT SNOWBLOWER)	8.45			101 312 4312	220	1010
	337243	03/05/19 CLAMP	12.99			101 312 4312	220	1010
	337362	03/06/19 AG LAMP	57.06			101 312 4312	220	1010
	337407	03/07/19 HALGN AG LMP/ 8 DIODE RECTANG	269.43			101 312 4312	220	1010
	337408	03/07/19 cr-AG LAMP	-57.06			101 312 4312	220	1010
	337409	03/07/19 SERPENTINE BELTS	68.68			101 312 4312	220	1010
	337453	03/07/19 HYDRAUL HOSE/HOSE FITTINGS	40.18			101 312 4312	220	1010
	337455	03/07/19 LED WORKLAMP	79.98			101 312 4312	220	1010
	337475	03/07/19 FUEL FILTER	22.85			101 312 4312	220	1010
	337609	03/08/19 OMNI LUBE GREEN	83.49			101 310 4310	220	1010
	337827	03/11/19 ADAPTERS/COUPLINGS	7.51			101 312 4312	220	1010
	337943	03/12/19 cr-SERPENTINE BELT	-35.99			101 312 4312	220	1010
	338146	03/14/19 CREW FT WRN	22.15			101 312 4312	220	1010
	338163	03/14/19 RED AND TACKY	148.99			602 947 4947	210	1010
	338703	03/19/19 NAPA NON-DETER/SPRK PLG/AIR FI	28.85			101 522 4522	220	1010
	338800	03/20/19 FUEL FILTER	2.72			101 522 4522	220	1010
	339489	03/26/19 OIL FILTER	4.27			101 310 4310	220	1010
	339543	03/27/19 GLOVES/TECH GLO/WIRE KIT	47.18			101 522 4522	220	1010
	339584	03/27/19 OIL FILTER/OIL	40.12			101 210 4210	220	1010
	339669	03/28/19 BATTERY/ALTERNATOR	256.07			101 522 4522	220	1010
		Total for Vendor:	1,169.71					
31122		5098 CARDMEMBER SERVICE	1,436.18					
		03/07/19 ULVE ROOM-MRW CONF.	346.53			601 944 4944	333	1010
		03/07/19 POP FOR RESALE-ERDMANS	240.18			609 975 4975	254	1010
		03/07/19 KISPRT ROOM-LEADERSHIP ACADEM	104.30			604 959 4959	333	1010
		03/07/19 POP FOR RESALE-ERDMANS	156.79			609 975 4975	254	1010
		03/07/19 VOSEN/TRAPP ROOM-MPCA CONF	552.59			602 947 4947	333	1010
		03/07/19 SERVICE FEES	35.79			101 140 4140	430	1010

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31136		5098 CARDMEMBER SERVICE	1,419.97					
	03/04/19	SHIPPING-RETURN OF PYTHON UNIT	16.14			101 210 4210	325	1010
	03/14/19	RUGGED COMPUTING PURCHASE	1,225.66			101 210 4210	210	1010
	03/21/19	STAMPS.COM-POSTAGE	25.00			101 210 4210	325	1010
	03/25/19	STAMPS.COM	15.99			101 210 4210	325	1010
	03/29/19	PCH-INTELIUS SUBSCRIPTION	9.95			101 210 4210	210	1010
	04/02/19	LATE FEE	34.38			101 210 4210	430	1010
	02/01/19	JAN. LATE & OVERLIMIT FEES	92.85			101 210 4210	430	1010
		Total for Vendor:	2,856.15					
31123		82 CHS INC	53.54					
	03/31/19	4.978 GAL UNLD-STREETS	11.03			101 310 4310	212	1010
	03/31/19	17.595 GAL UNLD-PARKS	42.51			101 522 4522	212	1010
		Total for Vendor:	53.54					
31134		3883 CITY OF CHATFIELD	20.00					
	04/11/19	EGGLER REG.-SEMLM MTG.	20.00			101 111 4111	333	1010
		Total for Vendor:	20.00					
31138		5813 ENTERPRISE FM TRUST	3,575.39					
	FBN3682963 04/03/19	MAINT CARDS-P D	40.00			101 210 4210	430	1010
	FBN3682963 04/03/19	MAINT CARDS-F D	15.00			101 220 4220	430	1010
	FBN3682963 04/03/19	MAINT CARDS-STREETS	15.00			101 310 4310	430	1010
	FBN3682963 04/03/19	MAINT CARDS-PARKS	12.50			101 522 4522	430	1010
	FBN3682963 04/03/19	MAINT CARDS-WATER	12.50			601 944 4944	430	1010
	FBN3682963 04/03/19	MAINT CARDS-WW	7.50			602 949 4949	430	1010
	FBN3682963 04/03/19	MAINT CARDS-ELECTRIC	15.00			604 959 4959	430	1010
	FBN3682963 04/03/19	MAINT CARDS-STORM WATER	2.50			605 964 4964	430	1010
	FBN3682963 04/03/19	LEASES-P D	352.73*			101 680 4210	550	1010
	FBN3682963 04/03/19	LEASES-P D	2,386.03*			101 680 4210	611	1010
	FBN3682963 04/03/19	LEASES-P D	33.75*			101 680 4210	550	1010
	FBN3682963 04/03/19	LEASES-STREETS	278.28*			101 680 4310	550	1010
	FBN3682963 04/03/19	LEASES-STREETS	41.76*			101 680 4310	611	1010
	FBN3682963 04/03/19	LEASES-WATER	157.35			601 2231		1010
	FBN3682963 04/03/19	LEASES-WATER	24.07			601 710 4710	611	1010
	FBN3682963 04/03/19	LEASES-WW	157.35			602 2231		1010

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		FBN3682963 04/03/19 LEASES-WW	24.07			602 710 4710	611	1010
		Total for Vendor:	3,575.39					
31124		362 KWIK TRIP STORES	532.15					
	04/02/19	32.605 GAL UNLD-F D	76.86			101 210 4210	212	1010
	04/02/19	12.810 GAL UNLD-F D	30.57			101 220 4220	212	1010
	04/02/19	3.261 GAL DEF-F D	8.90			101 220 4220	212	1010
	04/02/19	68.561 GAL BSULS-F D	209.10			101 220 4220	212	1010
	04/02/19	F D MDSE	81.08			101 220 4220	210	1010
	04/02/19	25.745 GAL UNLD-PARKS	79.45			101 522 4522	212	1010
	04/02/19	4.177 GAL UNLD-WW	12.25			602 948 4948	212	1010
	04/02/19	11.077 GAL UNLD-WW TRAINING	26.05			602 947 4947	333	1010
	04/02/19	ICE-WWTP	7.89			602 947 4947	210	1010
		Total for Vendor:	532.15					
31125		199 LMC INS TRUST	27,321.00					
	04/04/19	2nd QTR CMC 1001158-3	1,069.82			101 220 4220	360	1010
	04/04/19	2nd QTR CMC 1001158-3	11.43			101 220 4220	160	1010
	04/04/19	2nd QTR CMC 1001158-3	665.72			101 514 4514	360	1010
	04/04/19	2nd QTR CMC 1001158-3	3,337.08			101 522 4522	360	1010
	04/04/19	2nd QTR CMC 1001158-3	112.62			101 517 4517	360	1010
	04/04/19	2nd QTR CMC 1001158-3	696.37			101 191 4191	360	1010
	04/04/19	2nd QTR CMC 1001158-3	128.25			101 527 4527	430	1010
	04/04/19	2nd QTR CMC 1001158-3	73.18			101 417 4417	360	1010
	04/04/19	2nd QTR CMC 1001158-3	88.39			290 650 4650	360	1010
	04/04/19	2nd QTR CMC 1001158-3	3,161.12			602 948 4948	360	1010
	04/04/19	2nd QTR CMC 1001158-3	2,032.05			602 947 4947	360	1010
	04/04/19	2nd QTR CMC 1001158-3	11.43			602 948 4948	160	1010
	04/04/19	2nd QTR CMC 1001158-3	1,442.49			601 943 4943	360	1010
	04/04/19	2nd QTR CMC 1001158-3	11.43			601 943 4943	160	1010
	04/04/19	2nd QTR CMC 1001158-3	104.02			101 194 4194	360	1010
	04/04/19	2nd QTR CMC 1001158-3	1,858.20			604 957 4957	360	1010
	04/04/19	2nd QTR CMC 1001158-3	11.43			604 959 4959	160	1010
	04/04/19	2nd QTR CMC 1001158-3	683.06			609 979 4979	360	1010
	04/04/19	2nd QTR CMC 1001158-3	11.43			609 977 4977	160	1010
	04/04/19	2nd QTR CMC 1001158-3	1,423.34			101 310 4310	360	1010
	04/04/19	2nd QTR CMC 1001158-3	68.88			101 312 4312	360	1010

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		04/04/19 2nd QTR CMC 1001158-3	194.37			605 963 4963	360	1010
		04/04/19 2nd QTR CMC 1001158-3	1,619.56			101 920 4920	360	1010
		04/04/19 2nd QTR CMC 1001158-3	33.61			101 526 4526	430	1010
		04/04/19 2nd QTR CMC 1001158-3	703.85			101 111 4111	160	1010
		04/04/19 2nd QTR CMC 1001158-3	68.57			101 111 4111	160	1010
		04/04/19 2nd QTR CMC 1001158-3	5,764.48			101 210 4210	360	1010
		04/04/19 2nd QTR CMC 1001158-3	80.00			101 210 4210	160	1010
		04/04/19 2nd QTR CMC 1001158-3	808.03			101 140 4140	360	1010
		04/04/19 2nd QTR CMC 1001158-3	22.86			101 140 4140	160	1010
		04/04/19 2nd QTR CMC 1001158-3	105.25			101 417 4417	360	1010
		04/04/19 2nd QTR CMC 1001158-3	756.91			211 550 4550	360	1010
		04/04/19 2nd QTR CMC 1001158-3	11.43*			211 550 4550	160	1010
		04/04/19 2nd QTR CMC 1001158-3	150.34			610 984 4984	360	1010
		Total for Vendor:	27,321.00					
31132		5529 MANPOWER	868.63					
		33797923 04/07/19 WAGES THRU 4/7-ADMIN ASSIST	173.73*			101 140 4140	444	1010
		33797923 04/07/19 WAGES THRU 4/7-ADMIN ASSIST	130.30*			101 191 4191	444	1010
		33797923 04/07/19 WAGES THRU 4/7-ADMIN ASSIST	130.29*			601 944 4944	444	1010
		33797923 04/07/19 WAGES THRU 4/7-ADMIN ASSIST	130.29*			602 949 4949	444	1010
		33797923 04/07/19 WAGES THRU 4/7-ADMIN ASSIST	260.59*			604 959 4959	444	1010
		33797923 04/07/19 WAGES THRU 4/7-ADMIN ASSIST	43.43*			605 964 4964	444	1010
		Total for Vendor:	868.63					
31126		714 MB REPAIR	161.42					
		7241 03/19/19 REPAIRS TO FREIGHTLINER	161.42			604 957 4957	444	1010
		7241 03/19/19 SALES TAX	1.19			604 957 4957	444	1010
		7241 03/19/19 SALES TAX	-1.19			604 2025		1010
		7241 03/19/19 D C TRANSIT TAX	0.09			604 957 4957	444	1010
		7241 03/19/19 D C TRANSIT TAX	-0.09			604 2026		1010
		Total for Vendor:	161.42					
31127		55 MN ENERGY RESOURCES CORP	5,030.06					
		04/02/19 NAT GAS-K.A.C.	48.01			101 514 4514	380	1010
		04/02/19 NAT GAS-L S	135.47			609 979 4979	380	1010
		04/02/19 NAT GAS-RENTAL-OLD LIBRARY	69.97			101 1151		1010
		04/02/19 SALES TAX	4.81			101 1151		1010

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		04/02/19 SALES TAX	-4.81			101 2025		1010
		04/02/19 D C TRANSIT TAX	0.35			101 1151		1010
		04/02/19 D C TRANSIT TAX	-0.35			101 2026		1010
		03/28/19 NAT GAS-C H	698.80			101 194 4194	380	1010
		04/01/19 NAT GAS-P D	248.31			101 210 4210	380	1010
		04/01/19 NAT GAS-F D	366.43			101 220 4220	380	1010
		04/01/19 NAT GAS-F D	378.38			101 220 4220	380	1010
		04/02/19 NAT GAS-PARK MAINT SHED	228.61			101 522 4522	380	1010
		04/03/19 NAT GAS-P.W.B. 1/2	584.26			101 310 4310	380	1010
		04/03/19 NAT GAS-P.W.B. 1/2	584.25			604 957 4957	380	1010
		04/03/19 SALES TAX	40.17			604 957 4957	380	1010
		04/03/19 SALES TAX	-40.17			604 2025		1010
		04/03/19 NAT GAS-D C ICE ARENA	633.19			606 516 4516	380	1010
		04/03/19 NAT GAS-WWTP	822.44			602 947 4947	380	1010
		04/07/19 NAT GAS-LIBRARY	231.94			211 550 4550	380	1010
		Total for Vendor:	5,030.06					
31128		4919 PEOPLE'S ENERGY COOPERATIVE	76.87					
		2289800 04/25/19 ELEC SERV-CEMETERY 2/28-3/31	29.58			610 984 4984	380	1010
		2289800 04/25/19 STR LTS-LETH SUBDIV	40.36			101 316 4316	380	1010
		2289800 04/25/19 PAST DUE LATE CHARGES	2.98			610 984 4984	380	1010
		2289800 04/25/19 PAST DUE LATE CHARGES	3.95			101 316 4316	380	1010
		Total for Vendor:	76.87					
31129		5183 SHOPKO STORES OPERATING CO LLC	70.51					
		05329 03/08/19 STORAGE TOTES	49.69			101 210 4210	210	1010
		05394 03/08/19 cr-STORAGE TOTES	-9.99			101 210 4210	210	1010
		05396 03/08/19 STORAGE TOTES	30.81			101 210 4210	210	1010
		0001 03/11/19 TAXES-CORP CHARGE	8.25			606 516 4516	210	1010
		02/28/19 cr-TAXES	-8.25			606 516 4516	210	1010
		Total for Vendor:	70.51					
31130		5681 TOP GEAR INC	949.85					
		55692 03/26/19 113 REIMB'D HELMETS (RESALE)	949.85			101 1151		1010
		Total for Vendor:	949.85					
		# of Claims 14	Total: 42,685.28					

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CITY OF KASSON
Fund Summary for Claims
For the Accounting Period: 4/19

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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$27,099.42
211 Library Fund	
1010 CASH-OPERATING	\$1,000.28
290 Economic Development	
1010 CASH-OPERATING	\$88.39
601 Water Fund	
1010 CASH-OPERATING	\$2,124.66
602 Sewer Fund	
1010 CASH-OPERATING	\$7,094.02
604 Electric Fund	
1010 CASH-OPERATING	\$2,995.19
605 Storm Water	
1010 CASH-OPERATING	\$240.30
606 ICE ARENA	
1010 CASH-OPERATING	\$633.19
609 Liquor Fund	
1010 CASH-OPERATING	\$1,226.93
610 Maple Grove Cemetery	
1010 CASH-OPERATING	\$182.90
Total:	\$42,685.28

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CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 4/19

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CITY OF KASSON
401 5TH STREET SE
KASSON, MN 55944-2204

The claim batch dated _____ are approved for payment.

APPROVED  _____ Council Member

_____ Council Member

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CITY OF KASSON
Claim Approval List
For the Accounting Period: 4/19
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/	Document \$/	Disc \$						Cash
		Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object Proj	Account		
31213	E	34 CITY OF KASSON	25,496.26							
		03/26/19 CITY UTILITIES-C H	338.37			101 194 4194	380	1010		
		03/26/19 CITY UTILITIES-P D	367.23			101 210 4210	380	1010		
		03/26/19 CITY UTILITIES-STR LTS (LED)	358.64			101 316 4316	380	1010		
		03/26/19 CITY UTILITIES-STR LTS	3.17			101 310 4310	380	1010		
		03/26/19 CITY UTILITIES-F D	311.64			101 220 4220	380	1010		
		03/26/19 CITY UTILITIES-MAIN STR LTS	732.35			101 316 4316	380	1010		
		03/26/19 CITY UTILITIES-MANT AV STR LTS	199.86			101 316 4316	380	1010		
		03/26/19 CITY UTILITIES-STREET LTS	3,697.43			101 316 4316	380	1010		
		03/26/19 CITY UTILITIES-K.A.C. HIGH FLO	79.69			101 514 4514	380	1010		
		03/26/19 CITY UTILITIES-K.A.C. LOW FLOW	50.39			101 514 4514	380	1010		
		03/26/19 CITY UTILITIES-K.A.C. BI-DIREC	489.12			101 514 4514	380	1010		
		03/26/19 CITY UTILITIES-N2 BALL PARK LT	51.50			101 517 4517	380	1010		
		03/26/19 CITY UTILITIES-NO. PARK #3	73.87			101 517 4517	380	1010		
		03/26/19 CITY UTILITIES-NO. PARK MAINT	134.15			101 522 4522	380	1010		
		03/26/19 CITY UTILITIES-E SHELTER-VETS	45.34			101 522 4522	380	1010		
		03/26/19 CITY UTILITIES-NO. PARK CONCES	22.66			101 517 4517	380	1010		
		03/26/19 CITY UTILITIES-VETS PARK ATHL	22.66			101 517 4517	380	1010		
		03/26/19 CITY UTILITIES-NE YOUTH BALL F	22.66			101 517 4517	380	1010		
		03/26/19 CITY UTILITIES-W SHELTER-VETS	26.48			101 522 4522	380	1010		
		03/26/19 CITY UTILITIES-NO. PARK #1	64.98			101 310 4310	380	1010		
		03/26/19 CITY UTILITIES-WELL #4	1,256.19			601 941 4941	380	1010		
		03/26/19 CITY UTILITIES-WELL #2	240.93			601 941 4941	380	1010		
		03/26/19 CITY UTILITIES-WELL #3	78.06			601 941 4941	380	1010		
		03/26/19 CITY UTILITIES-WELL #5	1,885.18			601 941 4941	380	1010		
		03/26/19 CITY UTILITIES-8 AV WATER TOWE	338.25			601 941 4941	380	1010		
		03/26/19 CITY UTILITIES-LITTLES LIFT ST	101.31			602 948 4948	380	1010		
		03/26/19 CITY UTILITIES-LIQUOR STORE	740.66			609 979 4979	380	1010		
		03/26/19 CITY UTILITIES-NO. PARK #4	23.23			101 522 4522	380	1010		
		03/26/19 CITY UTILITIES-WWTP-WA/SE	1,381.81			602 947 4947	380	1010		
		03/26/19 CITY UTILITIES-WWTP-ELECTRIC	5,939.12			602 947 4947	381	1010		
		03/26/19 CITY UTILITIES-WWTP-BASEMENT	41.69			602 947 4947	380	1010		
		03/26/19 CITY UTILITIES-WWTP-GARAGE	17.75			602 947 4947	380	1010		
		03/26/19 CITY UTILITIES-NO. PARK #2	26.81			101 522 4522	380	1010		
		03/26/19 CITY UTILITIES-OLD WATER TOWER	44.89			101 526 4526	430	1010		
		03/26/19 CITY UTILITIES-D C AMBULANCE S	147.26			101 417 4417	380	1010		

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CITY OF KASSON
Claim Approval List
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
		03/26/19 CITY UTILITIES-P.W.B. 1/2	566.94			101 310 4310	380	1010
		03/26/19 CITY UTILITIES-P.W.B. 1/2	566.94			604 957 4957	380	1010
		03/26/19 SALES TAX	34.09			604 957 4957	380	1010
		03/26/19 SALES TAX	-34.09			604 2025		1010
		03/26/19 D C TRANSIT TAX	2.48			604 957 4957	380	1010
		03/26/19 D C TRANSIT TAX	-2.48			604 2026		1010
		03/26/19 CITY UTILITIES-SOLAR BILLBOARD	36.92			604 956 4956	381	1010
		03/26/19 CITY UTILITIES-D C ICE ARENA	3,578.30			606 516 4516	380	1010
		03/26/19 CITY UTILITIES-ELECTRONIC SIGN	29.28			101 111 4111	430	1010
		03/26/19 CITY UTILITIES-PARK & RIDE LOT	64.09			101 316 4316	380	1010
		03/26/19 CITY UTILITIES-16 ST-E OF BRID	98.34			101 316 4316	380	1010
		03/26/19 CITY UTILITIES-16 ST-CENTER	160.36			101 316 4316	380	1010
		03/26/19 CITY UTILITIES-16 ST-W OF BRID	75.03			101 316 4316	380	1010
		03/26/19 CITY UTILITIES-LIBRARY	796.35			211 550 4550	380	1010
		03/26/19 CITY UTILITIES-DUPLEX-BELOW	73.67			101 1151		1010
		03/26/19 CITY UTILITIES-LIONS PARK SHEL	22.66			101 522 4522	380	1010
		03/26/19 CITY UTILITIES-VACANT HOUSE-TR	72.05			101 522 4522	380	1010
		Total for Vendor:	25,496.26					
31208	E	3785 I.R.S.	162.51					
		04/12/19 STD MATCH-S S	38.63			211 550 4550	122	1010
		04/12/19 STD MATCH-MEDICARE	9.03			211 550 4550	123	1010
		04/12/19 STD MATCH-S S	41.29			101 210 4210	122	1010
		04/12/19 STD MATCH-MEDICARE	9.66			101 210 4210	123	1010
		04/12/19 STD MATCH-S S	51.79			101 140 4140	122	1010
		04/12/19 STD MATCH-MEDICARE	12.11			101 140 4140	123	1010
		Total for Vendor:	162.51					
31210	E	108 MN DEPARTMENT OF REVENUE	18,468.00					
		04/17/19 MAR.-UTILITIES SALES TAX	343.00			601 2025		1010
		04/17/19 MAR.-UTILITIES SALES TAX	16,597.00			604 2025		1010
		04/17/19 MAR.-D C TRANSIT TAX	25.00			601 2026		1010
		04/17/19 MAR.-D C TRANSIT TAX	1,172.00			604 2026		1010
		04/17/19 MAR.-SALES TAX PAYABLE	68.00			101 2025		1010
		04/17/19 MAR.-SALES TAX PAYABLE	8.00			211 2025		1010
		04/17/19 MAR.-SALES TAX PAYABLE	29.00			604 2025		1010
		04/17/19 MAR.-D C TRANSIT TAX	5.00			101 2026		1010

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
		04/17/19 MAR.-D C TRANSIT TAX	1.00			211 2026		1010
		04/17/19 MAR.-D C TRANSIT TAX	2.00			604 2026		1010
		04/17/19 MAR.-USE TAX PAYABLE	7.00			101 2025		1010
		04/17/19 MAR.-USE TAX PAYABLE	170.00			604 2025		1010
		04/17/19 MAR.-USE TAX PAYABLE	12.00			609 2025		1010
		04/17/19 MAR.-USE-D C TRANSIT	1.00			101 2026		1010
		04/17/19 MAR.-USE-D C TRANSIT	27.00			604 2026		1010
		04/17/19 MAR.-USE-D C TRANSIT	1.00			609 2026		1010
31211	E	108 MN DEPARTMENT OF REVENUE	487.00					
		04/09/19 1ST QTR '19 ARENA S.T.	454.00			606 2025		1010
		04/09/19 1ST QTR '19 ARENA D C TRANSIT	33.00			606 2026		1010
		Total for Vendor:	18,955.00					
31209	E	320 MN DEPT OF LABOR & INDUSTRY	788.45					
		03/31/19 1ST QTR '19 SURCHARGE REPORT	788.45			101 2080		1010
		Total for Vendor:	788.45					
31212	E	973 MN DEPT OF REVENUE	11,914.00					
		04/09/19 LIQUOR STORE SALES TAX-MARCH	11,308.00			609 2025		1010
		04/09/19 LIQUOR STORE D C TRANSIT-MARCH	606.00			609 2026		1010
		Total for Vendor:	11,914.00					
		# of Claims	6	Total:	57,316.22			
		Total Electronic Claims		57,316.22				
		Total Non-Electronic Claims						

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CITY OF KASSON
Fund Summary for Claims
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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$9,481.10
211 Library Fund	
1010 CASH-OPERATING	\$853.01
601 Water Fund	
1010 CASH-OPERATING	\$4,166.61
602 Sewer Fund	
1010 CASH-OPERATING	\$7,481.68
604 Electric Fund	
1010 CASH-OPERATING	\$18,600.86
606 ICE ARENA	
1010 CASH-OPERATING	\$4,065.30
609 Liquor Fund	
1010 CASH-OPERATING	\$12,667.66
Total:	\$57,316.22

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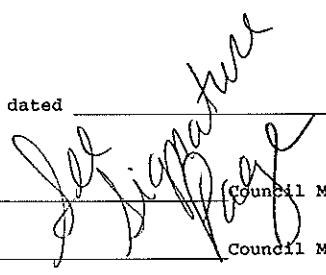
CITY OF KASSON
Claim Approval Signature Page
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CITY OF KASSON
401 5TH STREET SE
KASSON, MN 55944-2204

The claim batch dated _____ are approved for payment.

APPROVED



Council Member

Council Member

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CITY OF KASSON
Claim Approval List
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
31142		2595 AMSOIL INC	359.72					
		18329196RI 04/03/19 SYNTH. OIL	359.72			101 522 4522	220	1010
		Total for Vendor:	359.72					
31219		7 B & B TRANSFORMER INC	809.04					
		25124 04/17/19 5KV TRANSFORMER (STRUTHERS)	809.04			604 957 4957	270	1010
		25124 04/17/19 D C TRANSIT TAX	3.79			604 957 4957	270	1010
		25124 04/17/19 D C TRANSIT TAX	-3.79			604 2026		1010
		Total for Vendor:	809.04					
31143		203 BAKER & TAYLOR INC	619.90					
		2034392195 03/08/19 BOOKS	103.55			211 550 4550	218	1010
		2034396442 03/11/19 BOOKS	42.94			211 550 4550	218	1010
		2034415391 03/19/19 BOOKS	52.31			211 550 4550	218	1010
		2034430042 03/26/19 BOOKS	336.51			211 550 4550	218	1010
		2034440960 03/29/19 BOOKS	84.59			211 550 4550	218	1010
		Total for Vendor:	619.90					
31224		946 BERGHUIS, KENT	563.58					
		04/19/19 ROOM-CONFERENCE	453.12			101 210 4210	333	1010
		04/19/19 MEALS-CONFERENCE	110.46			101 210 4210	333	1010
		Total for Vendor:	563.58					
31185		5858 BIGELOW-LENNON	50.00					
		04/11/19 REIMB'D ADMIN FEE ON ASSMNT	50.00			101 100 3624		1010
		Total for Vendor:	50.00					
31190		5239 BREAKTHRU BEVERAGE MN WINE &	377.91					
		1080954342 04/10/19 LIQUOR	195.90			609 975 4975	251	1010
		1080954342 04/10/19 WINE	176.00			609 975 4975	251	1010
		1080954342 04/10/19 FREIGHT	6.01			609 975 4975	335	1010
		Total for Vendor:	377.91					

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CITY OF KASSON
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
31218		4957 CARLTON INDUSTRIES, L.P.	127.08					
	P084365101	04/08/19 YL CHAR HI REFLEC DECAL	127.08			604 957 4957	220	1010
	P084365101	04/08/19 SALES TAX	8.74			604 957 4957	220	1010
	P084365101	04/08/19 SALES TAX	-8.74			604 2025		1010
	P084365101	04/08/19 D C TRANSIT TAX	0.64			604 957 4957	220	1010
	P084365101	04/08/19 D C TRANSIT TAX	-0.64			604 2026		1010
		Total for Vendor:	127.08					
31146		2410 CENTRAL MN MUNICIPAL POWER AGE	171,299.78					
	6540 03/29/19	CMPA DUES-MAR	1,500.00			604 959 4959	334	1010
	6540 03/29/19	FEES FOR SERVICES	1,413.83			604 959 4959	430	1010
	6540 03/29/19	PURCH'D POWER	132,485.41			604 956 4956	381	1010
	6540 03/29/19	PURCH'D POWER-TRANSMISSION	34,933.24			604 956 4956	381	1010
	6540 03/29/19	CAPACITY PURCHASED-MAR	-341.00			604 956 4956	381	1010
	6540 03/29/19	CIP MONTHLY ASSMNT-MAR	1,308.30			604 959 4959	429	1010
		Total for Vendor:	171,299.78					
31191		5667 CINTAS	78.32					
	4019811873	04/10/19 MATS-L.S.	78.32			609 979 4979	410	1010
		Total for Vendor:	78.32					
31147		4238 CINTAS CORP	59.43					
	8404077595	03/29/19 RESTOCK 1ST AID KITS	11.87			101 920 4920	433	1010
	8404077595	03/29/19 RESTOCK 1ST AID KITS	11.89			601 943 4943	433	1010
	8404077595	03/29/19 RESTOCK 1ST AID KITS	11.89			602 948 4948	433	1010
	8404077595	03/29/19 RESTOCK 1ST AID KITS	11.89			604 957 4957	433	1010
	8404077595	03/29/19 RESTOCK 1ST AID KITS	11.89			605 963 4963	433	1010
		Total for Vendor:	59.43					
31148		5627 CORE & MAIN LP	1,156.03					
	K356243	04/03/19 BUSHINGS/COUPLINGS	117.16			602 947 4947	220	1010
	K369304	04/05/19 GATE VLV/STARGRIP RESIST GLAN	1,038.87			601 943 4943	220	1010
		Total for Vendor:	1,156.03					

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Claim/	Check	Vendor #/Name/	Document \$/	Disc \$						Cash
		Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object Proj		Account	
31201		5850 CRIME FREE MULTI-HOUSING	40.00							
	04/16/19	LINDGREN-ADD'L TRAINING DAY	40.00			101 210 4210	333		1010	
		Total for Vendor:	40.00							
31149		5857 DCS	374.06							
	04/02/19	TINT WINDOWS-'19 K9 VEH	374.06*			101 680 4210	550		1010	
		Total for Vendor:	374.06							
31150		3314 DECKLEVER MECHANICAL INC	14,698.10							
	218000704	03/28/19 REPL COMPRESSOR 2	9,235.36			606 516 4516	400		1010	
	218000705	03/28/19 REPAIRS TO B1 COMPRESSOR	1,253.63			606 516 4516	400		1010	
	218000769	04/03/19 REPAIRS TO B1 COMPRESS/REFR	4,209.11			606 516 4516	400		1010	
		Total for Vendor:	14,698.10							
31151		3780 DH ATHLETICS LLC	326.00							
	190017 04/04/19	BASES/PITCH RUBBER	326.00			101 517 4517	210		1010	
		Total for Vendor:	326.00							
31152		187 DODGE COUNTY	3,636.74							
	04/05/19	SHARE-2018	3,636.74			606 2080			1010	
		Total for Vendor:	3,636.74							
31153		5156 DODGE COUNTY INDEPENDENT/DODGE	135.00							
	6181 03/28/19	P C HEARING NOTICE	135.00			101 191 4191	351		1010	
		Total for Vendor:	135.00							
31154		15 DRIESSEN WATER INC	80.59							
	CI140849	03/31/19 SOFTENER RENT-DUPLEX	28.77			101 1151			1010	
	CI140849	03/31/19 SOFTENER SALT-DUPLEX	19.87			101 1151			1010	
	CI140849	03/31/19 FINANCE CHARGE	5.00			101 1151			1010	
	CI138336	03/31/19 SOFTENER RENT-APRIL-C H	26.95			101 194 4194	410		1010	
		Total for Vendor:	80.59							

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
31221		2489 ENVIRONMENTAL EQUIPMENT & SERV	14,325.50					
	15081	04/09/19 REPAIRS TO STR SWEEPER	7,162.75			101 310 4310	400	1010
	15081	04/09/19 REPAIRS TO STR SWEEPER	7,162.75			605 963 4963	400	1010
		Total for Vendor:	14,325.50					
31215		21 ERDMAN'S SUPERMARKETS INC	20.66					
	b955910	03/22/19 TRASH BAGS	7.99*			609 978 4978	210	1010
	b955910	03/22/19 SALES TAX	0.55*			609 978 4978	210	1010
	b955910	03/22/19 SALES TAX	-0.55			609 2025		1010
	b955910	03/22/19 D C TRANSIT TAX	0.04*			609 978 4978	210	1010
	b955910	03/22/19 D C TRANSIT TAX	-0.04			609 2026		1010
	b955910	03/22/19 POP FOR RESALE	12.67			609 975 4975	254	1010
		Total for Vendor:	20.66					
31155		145 FESTIVAL IN THE PARK	10,000.00					
	04/05/19	2019 FESTIVAL DONATION	10,000.00			101 111 4111	430	1010
		Total for Vendor:	10,000.00					
31200		2484 GILLETTE PEPSI ROCHESTER	261.87					
	9347982	04/16/19 POP FOR RESALE-PARK MACHINES	261.87			101 510 4510	430	1010
		Total for Vendor:	261.87					
31156		77 HAWKINS INC	5,757.47					
	4471677	03/25/19 ALUM SULFATE LIQUID	5,757.47			602 947 4947	211	1010
		Total for Vendor:	5,757.47					
31157		2462 HOISINGTON KOEGLER GROUP INC	3,000.00					
	019-005-3	04/14/19 TH 57 GATEWAY/STREETSCAPE	3,000.00			101 191 4191	440	1010
		Total for Vendor:	3,000.00					
31158		231 IMAGES ON METAL INC	60.00					
	287993	03/29/19 BERGHUIS-POLO SHIRT	60.00			101 210 4210	214	1010
		Total for Vendor:	60.00					

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31159		3853 J HARLEN CO INC	731.26					
	1262925	04/03/19 SAFETY BOOT	296.46			604 957 4957	433	1010
	1262925	04/03/19 D C TRANSIT TAX	1.39			604 957 4957	433	1010
	1262925	04/03/19 D C TRANSIT TAX	-1.39			604 2026		1010
	1262929	04/03/19 SAFETY BOOT	296.46			604 957 4957	433	1010
	1262929	04/03/19 D C TRANSIT TAX	1.39			604 957 4957	433	1010
	1262929	04/03/19 D C TRANSIT TAX	-1.39			604 2026		1010
	1263827	04/10/29 MUCK BOOT	180.23			604 957 4957	214	1010
	1263827	04/10/19 D C TRANSIT TAX	0.84			604 957 4957	214	1010
	1263827	04/10/19 D C TRANSIT TAX	-0.84			604 2026		1010
	1263983	04/11/19 MUCK BOOT	240.26			604 957 4957	214	1010
	1263983	04/11/19 D C TRANSIT TAX	1.12			604 957 4957	214	1010
	1263983	04/11/19 D C TRANSIT TAX	-1.12			604 2026		1010
	1264495	04/16/19 cr-SAFETY BOOT	-282.15			604 957 4957	433	1010
	1264495	04/16/19 cr-D C TRANSIT TAX	-1.32			604 957 4957	433	1010
	1264495	04/16/19 cr-D C TRANSIT TAX	1.32			604 2026		1010
		Total for Vendor:	731.26					
31186		5859 JC NERSTAD	50.00					
	04/11/19	REIMB'D ADMIN FEE ON ASSMNT	50.00			101 100 3624		1010
		Total for Vendor:	50.00					
31192		25 JOHNSON BROTHERS LIQUOR CO	2,262.82					
	1261171	04/09/19 LIQUOR	1,570.37			609 975 4975	251	1010
	1261172	04/09/19 WINE	639.45			609 975 4975	251	1010
	1261173	04/09/19 MIXES	53.00			609 975 4975	254	1010
		Total for Vendor:	2,262.82					
31160		35 KASSON HARDWARE HANK	916.70					
	03/31/19	R&M SUPPLIES-ICE/SNOW	25.46			101 312 4312	220	1010
	03/31/19	R&M SUPPLIES-STREETS	76.67			101 310 4310	220	1010
	03/31/19	SMALL TOOLS-STREETS	43.94			101 310 4310	240	1010
	03/31/19	OPER SUPPLIES-P D	38.65			101 210 4210	210	1010
	03/31/19	R&M SUPPLIES-PARKS	85.68			101 522 4522	220	1010
	03/31/19	R&M SUPPLIES-F D	312.11			101 220 4220	220	1010
	03/31/19	LIBRARY SUPPLIES	27.47			211 550 4550	220	1010

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		03/31/19 R&M SUPPLIES-ELECTRIC	31.95			604 957 4957	220	1010
		03/31/19 SALES TAX	2.20			604 957 4957	220	1010
		03/31/19 SALES TAX	-2.20			604 2025		1010
		03/31/19 D C TRANSIT TAX	0.16			604 957 4957	220	1010
		03/31/19 D C TRANSIT TAX	-0.16			604 2026		1010
		03/31/19 R&M SUPPLIES-SHOP	5.66			604 957 4957	220	1010
		03/31/19 SALES TAX	0.39			604 957 4957	220	1010
		03/31/19 SALES TAX	-0.39			604 2025		1010
		03/31/19 D C TRANSIT TAX	0.03			604 957 4957	220	1010
		03/31/19 D C TRANSIT TAX	-0.03			604 2026		1010
		03/31/19 R&M SUPPLIES-WATER	19.24			601 943 4943	220	1010
		03/31/19 OPER SUPPLIES-ELECTRIC	20.76			604 957 4957	210	1010
		03/31/19 SALES TAX	1.43			604 957 4957	210	1010
		03/31/19 SALES TAX	-1.43			604 2025		1010
		03/31/19 D C TRANSIT TAX	0.10			604 957 4957	210	1010
		03/31/19 D C TRANSIT TAX	-0.10			604 2026		1010
		03/31/19 OPER SUPPLIES-WATER	20.00			601 943 4943	210	1010
		03/31/19 C H SUPPLIES	38.14			101 140 4140	220	1010
		03/31/19 OPER SUPPLIES-WWTP OPERATIONS	19.56			602 947 4947	210	1010
		03/31/19 SMALL TOOLS-WWTP OPERATIONS	77.96			602 947 4947	240	1010
		03/31/19 R&M SUPPLIES-ARENA	73.45			606 516 4516	220	1010
		Total for Vendor:	916.70					
31225		4186 KUSTOM SIGNALS INC	145.92					
	562904	04/12/19 BATTERY ASSY PL3	145.92			101 210 4210	210	1010
		Total for Vendor:	145.92					
31161		F104 L & L STREET RODS & SPORT TRUCKS	25,466.74					
	2616	03/13/19 ACCESSORIES-'19 DURANGO	8,382.43*			101 680 4210	550	1010
	2642	04/15/19 SHIPPING-ACCESS-'19 DURANGO	239.49*			101 680 4210	550	1010
	2617	03/13/19 ACCESSORIES-'19 DURANGO	8,382.43*			101 680 4210	550	1010
	2643	04/15/19 SHIPPING-ACCESS-'19 DURANGO	239.49*			101 680 4210	550	1010
	2618	03/13/19 ACCESSORIES-'19 DURANGO	7,633.41*			101 680 4210	550	1010
	2644	04/15/19 SHIPPING-ACCESS-'19 DURANGO	239.49*			101 680 4210	550	1010
	2635	04/04/19 REMOVE EQUIP-RAM PKUP	350.00			101 210 4210	400	1010
		Total for Vendor:	25,466.74					

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31162		3546 MANKE'S OUTDOOR EQT & APPLIANCES	54.74					
	134736	04/02/19 OIL FILTER/FUEL FILTER	54.74			101 522 4522	220	1010
		Total for Vendor:	54.74					
31203		385 MAXSON ELECTRIC INC	1,120.00					
	6306	04/09/19 BROKEN WIRE @ WWTP	1,120.00			602 947 4947	400	1010
		Total for Vendor:	1,120.00					
31163		2617 MENARDS-ROCHESTER NORTH	111.95					
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	15.99			101 310 4310	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	15.99			101 312 4312	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	15.99			101 517 4517	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	15.99			601 943 4943	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	15.99			602 948 4948	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	16.00			604 957 4957	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	16.00			605 963 4963	220	1010
	38914	04/05/19 44 GAL TRASH CAN/SWEEP COMPOUN	16.00			604 957 4957	220	1010
	38914	04/05/19 SALES TAX	1.10			604 2025		1010
	38914	04/05/19 SALES TAX	-1.10			604 957 4957	220	1010
	38914	04/05/19 D C TRANSIT TAX	0.08			604 2026		1010
	38914	04/05/19 D C TRANSIT TAX	-0.08					
		Total for Vendor:	111.95					
31164		728 MN DEPT OF COMMERCE	69.40					
	1000041692	04/01/19 SERV AREA UPDATES	69.40			604 959 4959	430	1010
		Total for Vendor:	69.40					
31204		4028 MPCA	5,900.00					
	1000006912	04/11/19 WATER PERMIT ANN'L FEE	5,900.00*			602 947 4947	430	1010
		Total for Vendor:	5,900.00					
31165		2191 MPH INDUSTRIES INC	329.94					
	6007547	04/03/19 PYTHON 3 ASSY	329.94			101 210 4210	400	1010
		Total for Vendor:	329.94					

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31205		1016 NAIG, JAN	20.59					
	04/17/19	MILES-COPIER DEMOS	19.14			101 140 4140	331	1010
	03/28/19	MILES-DELIVER LIQUOR LICENSES	1.45			101 140 4140	331	1010
		Total for Vendor:	20.59					
31193		60 NORTHERN BEVERAGE DIST. CO. LL	3,131.55					
	412132 04/11/19	BEER	3,129.55			609 975 4975	252	1010
	412132 04/11/19	FREIGHT	2.00			609 975 4975	335	1010
		Total for Vendor:	3,131.55					
31166		3193 OLMSTED COUNTY	100.00					
	04/04/19	STRADTMANN-LIDAR TRAINING	50.00			101 210 4210	333	1010
	04/04/19	NORLAND-LIDAR TRAINING	50.00			101 210 4210	333	1010
		Total for Vendor:	100.00					
31167		3072 PECK, JASON	250.00					
	04/02/19	REIMB'D-BCA TRAINING REGISTR	250.00			101 210 4210	333	1010
		Total for Vendor:	250.00					
31194		23 PHILLIPS WINE & SPIRITS	1,391.80					
	2533881 04/09/19	LIQUOR	859.80			609 975 4975	251	1010
	2533882 04/09/19	WINE	532.00			609 975 4975	251	1010
		Total for Vendor:	1,391.80					
31168		2088 PLC ENGINEERING PA	1,575.00					
	1212 03/03/19	ELEC ENGINEER-RECLOSER	600.00			604 957 4957	303	1010
	1212 03/03/19	ELEC ENGINEER-HOUSTONS 1ST	150.00			604 957 4957	303	1010
	1212 03/03/19	ELEC ENGINEER-FAULT INDICATOR	300.00			604 957 4957	303	1010
	1212 03/03/19	ELEC ENGINEER-SEMCAC	150.00			604 957 4957	303	1010
	1212 03/03/19	ELEC ENGINEER-IMAGES	150.00			604 957 4957	303	1010
	1212 03/03/19	ELEC ENGINEER-CITY	225.00			604 957 4957	303	1010
		Total for Vendor:	1,575.00					

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31169		780 RAPPE, LINDA	33.72					
	04/10/19	LMC WKSHP-PARKING & MILES	33.72			101 140 4140	333	1010
		Total for Vendor:	33.72					
31222		2079 ROCHESTER OVERHEAD DOOR INC	4,028.00					
	43640 04/17/19	INS REIMB-DOOR @ P.W.B.	3,528.00			101 1151		1010
	43640 04/17/19	REPAIR DOOR @ P.W.B.	500.00			604 957 4957	400	1010
		Total for Vendor:	4,028.00					
31195		63 SCHOTT DIST CO INC	7,681.65					
	348727 04/11/19	BEER	7,533.65			609 975 4975	252	1010
	348727 04/11/19	NA BEVERAGE	148.00			609 975 4975	254	1010
		Total for Vendor:	7,681.65					
31170		64 SELCO	1,404.37					
	046257 04/02/19	APR-AUTOMATION & PC SUPPORT	1,404.37			211 550 4550	309	1010
		Total for Vendor:	1,404.37					
31187		5860 SEMCCHRA	50.00					
	04/11/19	REIMB'D ADMIN FEE ON ASSMNT	50.00			101 100 3624		1010
		Total for Vendor:	50.00					
31171		5027 SMITH SCHAFER & ASSOCIATES, LTD.	18,000.00					
	69668 03/30/19	2018 ANNUAL AUDIT	660.00*			101 153 4153	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	4,194.00*			601 944 4944	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	3,728.00*			602 947 4947	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	466.00			602 949 4949	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	1,994.00			604 959 4959	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	932.00*			605 964 4964	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	900.00			606 516 4516	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	4,194.00*			609 151 4151	301	1010
	69668 03/30/19	2018 ANNUAL AUDIT	932.00*			610 984 4984	301	1010
		Total for Vendor:	18,000.00					

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31188		4027 SOUTH FORK HOMES	50.00					
	04/11/19	REIMB'D ADMIN FEE ON ASSMNT	50.00			101 100 3624		1010
		Total for Vendor:	50.00					
31196		3850 SOUTHERN GLAZER'S OF MN	734.95					
	1806107 04/10/19	WINE	92.00			609 975 4975	251	1010
	1806107 04/10/19	LIQUOR	633.65			609 975 4975	251	1010
	1806107 04/10/19	FREIGHT	9.30			609 975 4975	335	1010
		Total for Vendor:	734.95					
31172		5708 STAPLES BUSINESS CREDIT	102.67					
	7209596358 12/19/18	PRICE MATCH CR-HP3830	20.00			601 943 4943	210	1010
	7209596358 12/19/18	PRICE MATCH CR-HP3830	20.00			602 948 4948	210	1010
	7209596358 12/19/18	PRICE MATCH CR-INK CARTRID	3.00			601 943 4943	210	1010
	7209596358 12/19/18	PRICE MATCH CR-INK CARTRID	2.99			602 948 4948	210	1010
	7209596358 12/19/18	cr-PAPER/TERMAL/PENS	-76.25			101 140 4140	210	1010
	7209596358 12/19/18	cr-TONER CARTRIDGE HP8000	-114.75			101 140 4140	210	1010
	7209596358 12/19/18	cr-TONER CARTRIDGE HP8000	-22.95			601 944 4944	210	1010
	7209596358 12/19/18	cr-TONER CARTRIDGE HP8000	-22.95			602 949 4949	210	1010
	7209596358 12/19/18	cr-TONER CARTRIDGE HP8000	-45.89			604 959 4959	210	1010
	7209596358 12/19/18	cr-TONER CARTRIDGE HP8000	-22.95			605 963 4963	210	1010
	7209596358 12/19/18	SALES TAX	-3.15			604 959 4959	210	1010
	7209596358 12/19/18	SALES TAX	3.15			604 2025		1010
	7211256933 01/09/19	cr-DATA BINDERS	-62.17			101 140 4140	210	1010
	7211256933 01/09/19	cr-EPSON INK	-123.67			101 140 4140	210	1010
	7211256933 01/16/19	PRICE MATCH CR-SHARPIE/POS	-17.29			101 140 4140	210	1010
	7210934889 01/15/19	PRICE MATCH CR-HP 3830	-40.00			602 948 4948	210	1010
	7212204439 02/14/19	PRICE MATCH CR-INK ROLLER/	-11.91*			609 978 4978	210	1010
	7212204439 02/14/19	PRICE MATCH CR-SPEAKER SYS	-3.20			101 140 4140	210	1010
	7214430766 03/01/19	FILE FOLDERS	20.99			101 140 4140	210	1010
	7214430766 03/01/19	TAPE DISP/CARD STOCK/CALC	62.44			101 140 4140	210	1010
	7214430766 03/04/19	ENVELOPES	23.99			101 140 4140	210	1010
	7215497271 03/20/19	HP TONER CARTRIDGE	73.71			101 210 4210	210	1010
	7215497271 03/20/19	TONER	414.62*			609 978 4978	210	1010
	7215497271 03/20/19	D C TRANSIT TAX	2.07*			609 978 4978	210	1010
	7215497271 03/20/19	D C TRANSIT TAX	-2.07			609 2026		1010

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		7215497271 03/20/19 STAPLER/HI-LITERS	24.91			101 140 4140	210	1010
		7215497271 03/20/19 SALES TAX	28.51*			609 978 4978	210	1010
		7215497271 03/20/19 SALES TAX	-28.51			609 2025		1010
		Total for Vendor:	102.67					
31227		79 STREICHER'S	202.97					
		11361815 04/09/19 HELGESON-UNIFORM SHIRTS/PANT	202.97			101 210 4210	214	1010
		Total for Vendor:	202.97					
31174		153 STUSSY CONSTRUCTION INC	5,069.45					
		44305 03/31/19 3/4" ROAD ROCK	7.58			604 957 4957	220	1010
		44305 03/31/19 SALES TAX	0.52			604 957 4957	220	1010
		44305 03/31/19 SALES TAX	-0.52			604 2025		1010
		44305 03/31/19 D C TRANSIT TAX	0.04			604 957 4957	220	1010
		44305 03/31/19 D C TRANSIT TAX	-0.04			604 2026		1010
		44305 03/31/19 3/4" ROAD ROCK/SCREENED ROCK	5,061.87			101 310 4310	220	1010
		Total for Vendor:	5,069.45					
31175		498 TEIGEN PAPER & SUPPLY INC	60.19					
		352493 04/03/19 CHAIR MAT	60.19			211 550 4550	210	1010
		Total for Vendor:	60.19					
31206		937 THOMPSON'S GARAGE DOOR CO INC	73.50					
		104235 03/24/19 SPRING REPAIR ON 2 DOORS	73.50			602 947 4947	400	1010
		Total for Vendor:	73.50					
31176		5834 THOMSON REUTERS	120.00					
		840085248 04/01/19 INVESTIGATION CHARGES	120.00*			101 210 4210	440	1010
		Total for Vendor:	120.00					
31177		123 THRONDSOIL OIL & LP GAS CO	1,995.00					
		344558 04/18/19 P DIESEL	798.00			101 310 4310	210	1010
		344558 04/18/19 P DIESEL	798.00			101 312 4312	210	1010
		344558 04/18/19 P DIESEL	99.75			601 943 4943	210	1010
		344558 04/18/19 P DIESEL	99.75			602 948 4948	210	1010
		344558 04/18/19 P DIESEL	99.75			604 957 4957	210	1010
		344558 04/18/19 P DIESEL	99.75			605 963 4963	210	1010

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	344558	04/18/19 SALES TAX	6.86			604 957 4957	210	1010
	344558	04/18/19 SALES TAX	-6.86			604 2025		1010
	344558	04/18/19 D C TRANSIT TAX	0.50			604 957 4957	210	1010
	344558	04/18/19 D C TRANSIT TAX	-0.50			604 2026		1010
		Total for Vendor:	1,995.00					
31207		4253 TRUCKIN' AMERICA OF ROCHESTER	157.50					
	149239	04/09/19 COM AA PART	155.25			601 943 4943	240	1010
	149239	04/09/19 COM AA PART	155.25			602 948 4948	240	1010
	149238	04/09/19 cr-COM AA PART	-76.50			601 943 4943	240	1010
	149238	04/09/19 cr-COM AA PART	-76.50			602 948 4948	240	1010
		Total for Vendor:	157.50					
31178		2675 ULVE, JEFF	155.81					
	04/15/19	ULVE-UNIFORM SHIRTS	77.90			601 943 4943	214	1010
	04/15/19	ULVE-UNIFORM SHIRTS	77.91*			602 948 4948	214	1010
		Total for Vendor:	155.81					
31179		319 UNGER, RON	9.00					
	04/09/19	PARKING-LMC LOSS CNTRL WKSHP	9.00*			101 510 4510	333	1010
		Total for Vendor:	9.00					
31180		5035 VALLI INFORMATION SYSTEMS INC	4,611.50					
	52174	03/31/19 UTILITY BILLING MAILING	423.75			601 944 4944	325	1010
	52174	03/31/19 UTILITY BILLING MAILING	423.75			602 949 4949	325	1010
	52174	03/31/19 UTILITY BILLING MAILING	847.48			604 959 4959	325	1010
	52174	03/31/19 UTILITY BILLING MAILING	423.75			605 963 4963	325	1010
	50772	12/31/18 UTILITY BILLING MAILING	498.55			601 944 4944	325	1010
	50772	12/31/18 UTILITY BILLING MAILING	498.55			602 949 4949	325	1010
	50772	12/31/18 UTILITY BILLING MAILING	997.12			604 959 4959	325	1010
	50772	12/31/18 UTILITY BILLING MAILING	498.55			605 963 4963	325	1010
		Total for Vendor:	4,611.50					
31230		2519 VRIEZE, BRYAN	925.00					
	734197	04/19/19 OPEN/CLOSE-J HANSON-CREMATI	225.00			610 984 4984	444	1010
	734197	04/19/19 OPEN/CLOSE-M JORGENSON-CREMATI	225.00			610 984 4984	444	1010
	734197	04/19/19 OPEN/CLOSE-R ASPREY-FULL	475.00			610 984 4984	444	1010
		Total for Vendor:	925.00					

04/19/19
13:24:44

CITY OF KASSON
Claim Approval List
For the Accounting Period: 4/19
For Pay Date: 04/25/19

Page: 13 of 16
Report ID: AP100V

For Pay Date = 04/25/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
31228		5861 WATCHGUARD VIDEO	9,740.00					
	4ELXINV000	04/04/19 VEH ACCESSORIES	9,740.00*			101 680 4210	550	1010
		Total for Vendor:	9,740.00					
31181		4341 WATERLOO TENT & TARP CO INC	499.49					
	58392	04/04/19 UMBRELLA POLES	499.49			101 514 4514	220	1010
		Total for Vendor:	499.49					
31197		5047 WATERVILLE FOOD & ICE INC	50.68					
	909466	04/12/19 ICE-LIQUOR STORE	50.68			609 975 4975	257	1010
		Total for Vendor:	50.68					
31182		637 WEBER, LETH & WOESSNER PLC	6,913.00					
	MAR '19	03/31/19 10.25 HRS LEGAL-ADMINISTRATI	1,472.25			101 160 4160	304	1010
	MAR '19	03/31/19 4.0 HRS LEGAL-CC MTGS	580.00			101 111 4111	304	1010
	MAR '19	03/31/19 4.35 HRS LEGAL-P&Z	630.75*			101 191 4191	304	1010
	MAR '19	03/31/19 1.30 HRS LEGAL-BV 7TH SUBD	178.00*			101 191 4191	304	1010
	MAR '19	03/31/19 22.15 HRS LEGAL-WILKER PROP	3,166.25*			101 191 4191	304	1010
	MAR '19	03/31/19 .55 HR LEGAL-P D	79.75*			101 210 4210	304	1010
	MAR '19	03/31/19 2.5 HRS LEGAL-'17 STR ASSMNT	362.50			423 311 4311	430 41602	1010
	MAR '19	03/31/19 1.0 HR LEGAL-STONERIDGE SUBD	127.50*			101 191 4191	304	1010
	MAR '19	03/31/19 1.1 HRS LEGAL-ELECTRIC	156.00			604 959 4959	304	1010
	MAR '19	03/31/19 FILING FEES-WILKER PROP	160.00*			101 191 4191	304	1010
		Total for Vendor:	6,913.00					
31183		388 WESCO RECEIVABLES CORP	924.27					
	578255	04/02/19 BARE WIRE TIE/MOUNTING BRKT	497.47			604 957 4957	220	1010
	582048	04/04/19 CABLE GRIP	370.70			604 957 4957	220	1010
	583717	04/05/19 COMP CONN's	56.10			604 957 4957	220	1010
		Total for Vendor:	924.27					
31198		2407 WINE MERCHANTS	48.00					
	7229549	04/09/19 WINE	48.00			609 975 4975	251	1010
		Total for Vendor:	48.00					

04/19/19
13:24:44

CITY OF KASSON
Claim Approval List
For the Accounting Period: 4/19
For Pay Date: 04/25/19

Page: 14 of 16
Report ID: AP100V

For Pay Date = 04/25/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
31184		50 XCEL ENERGY	17.18					
	632598860	04/03/19 UTIL SERV-STR LT 3/3-4/2	17.18			101 316 4316	380	1010
		Total for Vendor:	17.18					
		# of Claims	70	Total:		335,503.09		

04/19/19
13:24:45

CITY OF KASSON
Fund Summary for Claims
For the Accounting Period: 4/19

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Report ID: AP110

Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$77,283.43
211 Library Fund	
1010 CASH-OPERATING	\$2,111.93
423 3rd,4th 5th Av 2017 Street Assessment	
1010 CASH-OPERATING	\$362.50
601 Water Fund	
1010 CASH-OPERATING	\$6,478.74
602 Sewer Fund	
1010 CASH-OPERATING	\$18,426.28
604 Electric Fund	
1010 CASH-OPERATING	\$180,178.13
605 Storm Water	
1010 CASH-OPERATING	\$9,121.74
606 ICE ARENA	
1010 CASH-OPERATING	\$19,308.29
609 Liquor Fund	
1010 CASH-OPERATING	\$20,375.05
610 Maple Grove Cemetery	
1010 CASH-OPERATING	\$1,857.00
Total:	\$335,503.09

04/19/19
13:24:46

CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 4/19

Page: 16 of 16
Report ID: API00A

CITY OF KASSON
401 5TH STREET SE
KASSON, MN 55944-2204

The claim batch dated _____ are approved for payment.

APPROVED _____ Council Member
_____ Council Member

See signature page

SUMMARY PUBLICATION

CITY OF KASSON FEE SCHEDULE BUILDING PERMIT FEES \$1 - \$2,000 \$90.25; \$2,001 - \$25,000
\$90.25 1st \$2,000 plus \$11.40 for each additional \$1,000 or fraction thereof, to and including
\$25,000. A full copy is available at City Hall and on the City of Kasson website.

KASSON PARK BOARD MINUTES

MARCH 26, 2019

Pursuant to due call and notice thereof, a meeting of the Kasson Park Board was duly held at Kasson City Hall on the 26th day of March at 6:00 P.M.

THE FOLLOWING PARK BOARD MEMBERS WERE PRESENT: Jason Farnsworth, Greg Kuball, Dan Egger, Liza Larsen, Janet Sinning and Roger Franke

THE FOLLOWING WERE ABSENT: Chuck Coleman and Deputy Clerk Jan Naig

ALSO PRESENT: Parks & Rec Supervisor Ron Unger

I. Call to Order: The meeting was called to order at 6:00 P.M. by Chairperson Larsen.

II. Approve minutes: Motion by Kuball and second by Farnsworth, with all voting Aye, to approve the minutes of the February 2019 meeting.

III. New Business:

A. Oath of Office: Greg Kuball. The oath of office was administered to Kuball.

B. Adult softball meeting. Unger will be attending the league directors' meeting in Faribault on April 2nd. On April 9th the league managers' meeting will be held in Kasson. Materials will be distributed and fees collected. League play will begin on May 2nd. There are 11 mens' teams and no co-rec teams so all games will be on Thursday nights.

C. Boulevard Tree planting. Unger has received orders from 12 residents for boulevard trees. Orders are due the end of this week. Trees will be purchased from The Treehouse. Planting will be done in late April or early May.

D. Hire 2019 Aquatic Center employees. Unger presented the list of candidates for employment at the Aquatic Center for 2019. The wages were also designated.

Motion by Kuball and second by Sinning, with all voting Aye, to recommend hiring the employees for the Kasson Aquatic Center at the following hourly rates: Manager - \$18.10, Supervisors - \$13.36, WSI - \$11.61, Lifeguards - \$10.61 and admissions/concessions workers - \$9.86.

Manager-Joshua Mitchell; **Supervisors**-Abigail Tjosaas, Jared Johnson, Brayden Tjosaas and Justin Mastin; **WSI's**-Mabel Wyttenbach, Matthew Harfmann, Grace Worden, Destiny Anderson; **Lifeguards**-

Jonathan Johnson, Colton Ostgaard, Brody Hegge, Peyton Head, Christine Farnberg, Preston Hitterdal, Madelyn Larsen, Jack Jensen, Malia Schubert, Kayla Schubert, Kyler Kujath, Jayson Mendenhall, Niclas VanOort, Carter Nelson, Keyan Smith, Julia Christenson, Aaron Winkle, Addyson Smith, Carter Wyttenbach, Luke Olson, Tanner Paulson, Jordan Kern, Melissa Seljan, Dalton Ostgaard, Mitchell Nelson, Aidan Hegge, Katie Harfmann, Noelle VanOort, Alayna Gossard, Halle Determan, Cade Spreiter, Noah Head, Isaac Richardson, Moriah Mastin, Rachel Schultz, Brock Swanson, Owen Bradford and Sean Inman;

Admission/Concession workers-Conner McKern, Cassi McNeill, Taylor Johnson, Morgan Coy, Kayla Head, Norah Mulrine, Maclyn Smith, Jakob Thiesse, Maggie Wilcox, Sabrina Anderson, Odin Kamel, Lizzy Johnson, Duncan Olson, Marley Smith, Haven Senjem-Rollins, Kate Huemoeller, Kylie McNeill, Mya Gilbertson, Elle Hager, Lydia Mindermann, Abby Zahn and Maddie Larsen.

E. Set 2019 Arbor Day Observance – April 26th. The national Arbor Day observance will be on April 26th. The City will also have their Arbor Day observance on Friday, April 26th at 10:00 A.M. in Lions Park. Two trees will be planted in the Park. Unger will contact the DCI and Lions Members.

F. 2019 Just Pick It Up Campaign. The City's cleanup day will be May 11th starting at 8:00 A.M.

G. Park pop machines vandalized. Earlier this month both of the pop machines in Veterans Memorial Park were vandalized. There was no pop and a small amount of change in the machines. Both machines were severely damaged. Pepsi will replace both machines.

IV. Old Business:

A. Aquatic Center maintenance update. Unger reported that the new drains are here. Thatcher Pools will work on the sand filters in mid-April.

V. Correspondence: None

VI. Adjourn: Motion by Farnsworth and second by Franke, with all voting Aye, to adjourn the meeting at 6:45 P.M.

Chairperson

Deputy Clerk

The next scheduled meeting will be April 16th.

MINUTES OF PLANNING COMMISSION MEETING
March 11, 2019

Pursuant to due call and notice thereof, a regular Planning Commission meeting was held at City Hall on the 11th day of March, 2019 at 6:30 PM

THE FOLLOWING MEMBERS WERE PRESENT: Commissioner Ferris, Commissioner Fitch, Commissioner Tinsley, Commissioner Thompson, Commissioner Zelinske and Commissioner Burton.

THE FOLLOWING WERE ABSENT: Torkelson

THE FOLLOWING WERE ALSO PRESENT: Administrator Theresa Coleman, City Clerk Rappe, Mike Marti, David Martin, Sonja Thompson, Dustin Tomoson, Trevor Langemo, Tim O'Morro, Alex Malm, Sara and Troy Brown

CALL TO ORDER AT 6:30

MINUTES OF THE PREVIOUS MEETINGS – JANUARY 14, 2019 – Motion to Approve the Minutes made by Commissioner Thompson, second by Commission Burton with All Voting Aye.

PUBLIC HEARING – VARIANCE CASEY'S SIGN – Casey's General Store is asking for a variance of 6'8" to erect their sign. This is much shorter than the Burger King sign.

Public Hearing Opened.

Dustin Tomoson of Ringdahl Architects is in attendance representing Casey's General Store as their architect for the sign.

Public Hearing Closed.

The Planning Commissioners looked at the layout of the lot and where the sign will be and were in agreement that they had no issues with this variance.

Motion to Approve the Resolution Granting a Variance to Casey's for the Sign made by Commissioner Burton, second by Commissioner Zelinske with All Voting Aye.

PUBLIC HEARING – PRELIMINARY PLAT – THOMPSON ADDITION – Commissioner Thompson recused himself from this portion of the meeting.

Administrator Coleman stated that the side yard setback for the house on lot 13 could be varied to be less than the 6 ½ feet since it is in a PUD. Coleman went over staff comments. The current driveway will go away and the shared drive will replace it. Conditions on the CUP have been incorporated into the preliminary plat. Commissioner Tinsley questioned the width of a 16 foot driveway. Mr. Thompson stated that there are the two required parking spots for the homes in front of their house and if they have guests there would be parking on 16th St. NE and there would be no parking on the private drive and it will be part of the association documents. Commissioner Fitch asked if the association documents are complete. Mr. Thompson stated they are in process.

Public Hearing Opened.

Aaron and Sonja Thompson – 504 16th St. NE – Mr. Thompson went through the staff planning review. The sidewalk is graded and Thompson asks that it wait to be put in until there is a connection.

Thompson was told that parkland fees were paid by the previous developer. Coleman stated that fees are calculated based on area but the Council and Planning Commission can re-evaluate this since the density is changing since the last development. Thompson asked if the wac and sac fees were paid. Coleman stated that there would be an opportunity for the Planning Commission and Council to re-evaluate these also. Thompson asked if hydrant cost was covered by the city and Commissioner Fitch stated that it is not. The Fire Chief approved the turnaround at the end. Thompson stated that financing

Planning Commission Meeting March 11, 2019

is in place to put in the drive and the first set of townhomes. He would start with two at the south end and work toward the north. Commissioner Burton asked if Thompson will maintain the green space while building is in process.

Trevor Langemo - 1400 2nd Ave Cir NE – asked if they have considered traffic in the mornings and afternoon and that this is a lot of extra cars. He also asked if the intention is to sell and not rent. Mr. Thompson stated that the intention is for sale.

Sara/Troy Brown – 1404 2nd Ave Cir NE – They want to stay in a residential neighborhood stated this feels like an apartment building in their back yard and concerned about their property value. They are also concerned about safe routes to school. They are concerned with adding traffic and construction noise.

Aaron Thompson – he lives in the house on the corner and they want to keep it as a residential area and with putting one drive instead of 5 and they were improving the traffic flow.

Public Hearing Closed –

Commissioner Zelinske feels that putting in a sidewalk in is a waste of time unless you are going to make everyone along there put them in and he feels this should be part of the safe routes to school and a bike path should be all along the south side of 16th St NE.

Commissioner Burton stated that we will need some traffic controls and bike path or trail and how we do it is to be debated yet. Administrator Coleman stated that the City has opportunity to do a demonstration project on the corner of 5th Ave and 16th St. There will be some distance from that intersection that there will be no parking on 16th St NE and 5th Ave NE.

Commissioner Tinsley is concerned with width of the drive and it will be hard to enforce the parking on the street.

Commissioner Ferris feels the planning commission really doesn't have anything to do with the fees and that would be a Council decision.

Commissioner Fitch is concerned with sidewalk, and parking on street. Mr. Thompson stated that he is not opposed to putting in a sidewalk he would just like it to go somewhere. Administrator Coleman will have the City Engineer put some numbers together to put sidewalk in to Hwy 57.

Commissioner Burton also stated that the City's comprehensive plan states that people wanted this type of development around the school.

Administrator Coleman will get comments from engineer before final plat.

Motion to Approve the Preliminary Plat with changes of adding a bituminous bike path on north side, language consistent with comp plan, #2 remove final plat, made by Commissioner Burton, second by Commissioner Fitch with All Voting Aye.

PUBLIC HEARING – FINAL PLAT – THOMPSON ADDITION – removed due to an incomplete application.

TABLED DECISION FOR THE PRELIMINARY PLAT STONE RIDGE 2ND

The developer has made a formal request to address the Council this Wednesday on storm water. David Martin, Massey Surveying, stated that an agreement is in the process of being prepared for Marti and Schuette and they are pursuing two options. The first option is a larger regional pond down in the existing drawal that is partly on the County property and Schutte's property that is consistent with existing wetlands that cannot be determined until spring. Option B is a pond on Schutte's property for Stone Ridge 1 and 2. Outlot A seems graded appropriately already for a trail and they don't want to have to re-grade it if it is not necessary. **Motion to Recommend to Approve the Preliminary Plat made by Commissioner Thompson, second by Commissioner Burton with All Voting Aye.**

REVOCATION OF WILKER CONDITIONAL USE PERMIT – Administrator Coleman stated that there were 8 specific conditions listed Wilker's 2010 CUP. A letter was sent on July 12, 2018 and the

Planning Commission Meeting March 11, 2019

Planning Commission met on August 6, 2018 and no action was taken since it was within the 30 days given in the letter. Mr. Wilker did not come into compliance within that 30 day so on September 10, 2018 there was a public hearing for revocation of the CUP and no action was taken. It was stated that Wilker's attorney and the City Attorney should confer. A letter was sent by Wilker's attorney and discussed with the City Council. Commissioner Burton stated that the City has gone out of their way to provide an opportunity to let Mr. Wilker come into compliance. He has made no effort. Without meeting the conditions of the CUP he is not in compliance. Commissioner Fitch stated that we have exhausted all opportunities to work this out in a civil manner and he has had nine years.

Motion to Recommend Approval of the Resolution Revoking the Conditional Use Permit for Jason Wilker Landscaping made by Commissioner Burton, second by Commissioner Fitch with All Voting Aye.

HOSINGTON-KOEGLER – HKGI provided an outline and quote. The commission is in agreement with the proposal for \$30,000 and outline would like to move forward with this. The Planning Commission will hold a workshop on April 22, 2019 at 6PM at the Public Works Building Conference Room.

ADJOURN 7:58 PM

Respectfully Submitted,

Linda Rappe, City Clerk

MINUTES OF KASSON ECONOMIC DEVELOPMENT AUTHORITY MEETING

Tuesday, March 5th, 2019

Pursuant to do call and notice thereof, a regular meeting of the Kasson EDA was held City Hall this 5th Day of March, 2019 at 12:00 noon.

The following members were present: Mayor Chris McKern, Michael Peterson, Dan Eggler, Tom Monson, Janice Borgstrom-Durst, Liza Larsen, and Richard Wegner.

The following staff members were present: Stephanie Lawson, EDA Coordinator

CALL TO ORDER: EDA President Eggler called the meeting to order at 12:00 p.m.

MINUTES OF THE PREVIOUS MEETING: Eggler asked if any additions or corrections were needed for the minutes from last month's regular meeting. Motion to Approve the Minutes as submitted was made by McKern, second by Peterson. Unanimously approved.

COORDINATOR'S REPORT:

- a) **Community Roadside Landscape Partnership Program:** Lawson updated the board on discussions held with MnDOT staff and presented the updated landscape design plan for the TH-57 and Hwy 14 intersection project. Further noting that additional conversations would be had with affected business owners to ensure they are aware and comfortable with the project, as well as, Sargents to ensure project costs stay within range.
- b) **Housing Study Recap:** Lawson provided a brief draft recap on information provided in the Countywide Housing Study Draft on the eastern submarket per board member Monson's request from the February meeting. Lawson also notified the board that a Housing Study Presentation is being held on April 17, 2019 at 4:30pm at the Dodge County Government Services Building; at this presentation Maxfield will present their findings and recommendations.
- c) **Other:** Lawson notified the board that she has been working with Administrator Coleman and Engineer Theobald on the completion of a DNR Community Trail Connections Grant to establish a trail connection from the Sunset Trail to the Aquatic Center and park facilities. Further stating that letters of support were being sought to strengthen the request.

ELECTION OF SECRETARY: Upon further research after February's meeting, Lawson identified that the Secretary needs to be reappointed on an annual basis. Further stating that the appointed individual does not need to be a board member or designated city staff; making the recommendation that the acting EDA Coordination be nominated as Secretary.

With no further discussion a mothion was made by Eggler to appoint the EDA Coordinator as Secretary, second by Larsen. Unanimously approved.

Dodge County Expo: Lawson presented an opportunity for the EDA to participate in the 2019 Dodge County Expo by renting a booth for the March 30th event. After discussion the board decided that it is not something worth pursuing this year, but could be revisited in 2020.

MN TAX CREDIT CONTRIBUTION FUND FOR AFFORDABLE HOUSING – LETTER OF SUPPORT:

Lawson provided information on the MN Tax Credit Contribution Fund for Affordable Housing, which if passed, would be utilized to encourage local businesses and neighbors to invest in their community. Lawson further noted the success that a similar program has had in North Dakota as they have leveraged roughly \$5 for every \$1 invested.

Lawson stated that, in an effort to gain support from MN lawmakers, Minnesota Housing Partnership along with Homes for All are looking for letters of support.

After discussion a motion was made by McKern to recommend support by the City Council, second by Egger. Unanimously approved.

CITY LOGO: With TH-57 reconstruction conversations happening Lawson revisited the concept of updating the city logo. Further noting that with the reconstruct would come wayfinding signage as identified in the comprehensive plan. This signage, if designed like other communities, would contain the city's logo.

Based on positive feedback and recommendation, Lawson obtained quotes from Jay Highum at Action Graphic Design and Matt Decker at Franz Reprographics, allowing the board to get an idea on work scope and cost.

After further discussion the board made the decision to obtain community input on logo components prior to committing to a contract. This input session is likely to happen at May's meeting.

KASSON CONNECTIONS AGENDA: Lawson asked the board for their thoughts on potential Konnections agenda topics. Egger recommended discussing logo concepts, TH-57 reconstruct and letters of support being recommended or passed.

OTHER BUSINESS:

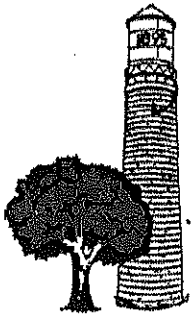
- a) **Journey to Growth – Venture SE MN Diversification Loan Fund:** Egger informed the board that Council passed a resolution in support of the Venture SE MN Diversification Loan Fund that Journey to Growth would be asking the State to consider funding. Noting that this fund would benefit SE MN communities with the exclusion of Rochester.
- b) **RAEDI Presentation:** Lawson notified the board that Ryan Nolander, President of RAEDI, expressed interested in presenting to the board. This presentation will allow the board to gain better perspective on RAEDI, the purpose they serve and their initiatives. After further discussion the board made the decision to pursue a presentation from Ryan.

ITEMS FOR APRIL EDA AGENDA: None at this time.

ADJOURNED: Motion to adjourn was made by Peterson, second by McKern. Unanimously approved. Meeting adjourned at 12:50 pm.

Next Meeting will be held on Tuesday, April 2nd, 2019 at Kasson City Hall.

Minutes Submitted By: _____
Stephanie Lawson, EDA Coordinator



TREE
CITY
USA

CITY OF KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

MEMO

To: Mayor McKern and City Council Members

From: Nancy Zaworski

Date: April 19, 2019

Re: Refunding of 2014B TIF Bond

I have asked Mike Bubany from David Drown Associates to look at refunding the bond as we have some funds available to repay. In addition, it would lower our tax levy requirement and shorten the term. One option is available now and the other would consider waiting until the call date in Feb 2021. Mike Bubany will review.

COUNCIL ACTION REQUESTED:

Direction whether or not to move forward with refunding.



AN EQUAL OPPORTUNITY EMPLOYER

City of Kasson, Minnesota

\$605,000
TAXABLE General Obligation Crossover TIF Bonds, Series 2019A

Proposed for Negotiated Sale

Master Cash Flow ~ Final

Uses of Funds		
Deposit to Escrow Fund		1,474,301
Other		-
Other		1,474,301
Total Project Costs		1,474,301
Underwriter's Discount Allowance	1.25%	7,563
Unused Discount to D/S Fund		-
Fiscal Fee		12,500
Bond Counsel		7,500
Pay Agent		750
Printing & Misc		1,500
OMP Bidding / Sufficiency Opinion		7,000
Bond Premium		-
Excess Proceeds		-
Capitalized Interest (to D/S Fund)		-
		<u>1,511,114</u>

Sources of Funds	
Bond Issue	605,000
Bond Premium	-
Other Sources	-
Prior Debt Service / TIF Fund Cash Contribution	906,114
	<u>1,511,114</u>

Bond Details	
Set Sale Date	TBD
Award Date	TBD
Dated Date	7/1/2019
Closing Date	7/1/2019
1st Interest Payment	8/1/2019
Proceeds spent by:	12/31/2021
Purchase Price	597,437.50
Net Interest Cost	204,714.58
Net Effective Rate	3.634255%
Average Coupon	3.500000%
Call Option	@ par 2/1/2027
Weighted Avg. Maturity	9.311
Average Life	9.311
Purchaser	Proposed for Negotiated Sale
Bond Counsel	Briggs and Morgan
Rating Agency	Non Rated
Pay Agent	Northland Trust
Tax Status	Taxable
Continuing Disclosure	Full
Rebate	Small Issuer - Exempt from Rebate
Statutory Authority	MS, Chapters 469 & 475

Payment Schedule & Cashflow

Payment Schedule					
12-Month Period ending*	Principal	Coupon	Interest	Payment Total	PLUS 5%
7/1/2019 Dated Date	-	3.500%	12,352	12,352	12,352
2/1/2020	-	3.500%	21,175	21,175	21,175
2/1/2021	-	3.500%	21,175	56,175	58,984
2/1/2022	35,000	3.500%	19,950	54,950	57,698
2/1/2023	35,000	3.500%	18,725	53,725	56,411
2/1/2024	35,000	3.500%	17,500	57,500	60,375
2/1/2025	40,000	3.500%	16,100	56,100	58,905
2/1/2026	40,000	3.500%	14,700	59,700	62,685
2/1/2027	45,000	3.500%	13,125	58,125	61,031
2/1/2028	45,000	3.500%	11,550	61,550	64,628
2/1/2029	50,000	3.500%	9,800	59,800	62,790
2/1/2030	50,000	3.500%	8,050	58,050	60,953
2/1/2031	50,000	3.500%	6,300	61,300	64,365
2/1/2032	55,000	3.500%	4,375	64,375	67,594
2/1/2033	60,000	3.500%	2,275	67,275	70,639
2/1/2034	65,000	3.500%	-	-	-
	605,000		197,152	802,152	840,583

Collection Year	Pledged Revenues		Escrow Funds	Account Balances	
	Tax Increment	Tax Levies		Surplus (deficit)	Account Balance
			Initial Deposit to D/S Fund >	-	-
2019	-	-	12,352	-	-
2020	-	-	21,175	-	-
2021	33,000	25,984	-	-	-
2022	33,000	24,698	-	-	-
2023	33,000	23,411	-	-	-
2024	33,000	27,375	-	-	-
2025	33,000	25,905	-	-	-
2026	33,000	29,685	-	-	-
2027	33,000	28,031	-	-	-
2028	33,000	31,628	-	-	-
2029	33,000	29,790	-	-	-
2030	33,000	27,953	-	-	-
2031	33,000	31,365	-	-	-
2032	33,000	34,594	-	-	-
2033	33,000	37,639	-	-	-
	429,000	378,056	33,527	-	-

Master Cash Flow ~ Final

City of Kasson, Minnesota

\$ 605,000

TAXABLE General Obligation Crossover TIF Bonds, Series 2019A

1,474,301 Deposit to Xover Escrow Fund
 7,500 Broker Fee / Discount
 29,250 Issuance
(911,051) Less Cash

600,000 BORROWING AMOUNT

PRIOR BONDS (TAXABLE GO TIF 2014B)

DATE	PRIN*	RATE	INT	PMT
2/1/2019	<i>Comparison Date</i>			
2/1/2020	35,000	4.000%	72,875	107,875
2/1/2021	35,000	4.000%	71,475	106,475
2/1/2022	40,000	4.000%	70,075	110,075
2/1/2023	40,000	4.000%	68,475	108,475
2/1/2024	40,000	4.000%	66,875	106,875
2/1/2025	45,000	4.000%	65,275	110,275
2/1/2026	45,000	4.000%	63,475	108,475
2/1/2027	50,000	4.000%	61,675	111,675
2/1/2028	50,000	4.000%	59,675	109,675
2/1/2029	55,000	4.000%	57,675	112,675
2/1/2030	60,000	4.500%	55,475	115,475
2/1/2031	60,000	4.500%	52,775	112,775
2/1/2032	65,000	4.500%	50,075	115,075
2/1/2033	70,000	4.500%	47,150	117,150
2/1/2034	75,000	4.500%	44,000	119,000
2/1/2035	80,000	4.750%	40,625	120,625
2/1/2036	85,000	4.750%	36,825	121,825
2/1/2037	90,000	4.750%	32,788	122,788
2/1/2038	95,000	4.750%	28,513	123,513
2/1/2039	100,000	4.750%	24,000	124,000
2/1/2040	110,000	5.500%	19,250	129,250
2/1/2041	115,000	5.500%	13,200	128,200
2/1/2042	125,000	5.500%	6,875	131,875
	1,565,000		1,109,100	2,674,100

REFUNDING BONDS

DATE	PRIN	RATE	INT	PMT
7/1/2019	<i>Dated Date</i>			
2/1/2020		<i>Paid by Escrow</i>	12,250	12,250
2/1/2021		<i>Paid by Escrow</i>	21,000	21,000
2/1/2022	35,000	3.500%	21,000	56,000
2/1/2023	35,000	3.500%	19,775	54,775
2/1/2024	35,000	3.500%	18,550	53,550
2/1/2025	40,000	3.500%	17,325	57,325
2/1/2026	40,000	3.500%	15,925	55,925
2/1/2027	45,000	3.500%	14,525	59,525
2/1/2028	45,000	3.500%	12,950	57,950
2/1/2029	50,000	3.500%	11,375	61,375
2/1/2030	50,000	3.500%	9,625	59,625
2/1/2031	50,000	3.500%	7,875	57,875
2/1/2032	55,000	3.500%	6,125	61,125
2/1/2033	60,000	3.500%	4,200	64,200
2/1/2034	60,000	3.500%	2,100	62,100
2/1/2035				
2/1/2036				
2/1/2037				
2/1/2038				
2/1/2039				
2/1/2040				
2/1/2041				
2/1/2042				
	600,000		194,600	794,600

SAVINGS

3.500%	
GROSS SAVINGS	PV SAVINGS
(911,051)	(911,051)
NO SAVINGS THIS PERIOD	
NO SAVINGS THIS PERIOD	
54,075	49,477
53,700	47,472
53,325	45,546
52,950	43,697
52,550	41,900
52,150	40,175
51,725	38,500
51,300	36,893
55,850	38,807
54,900	36,856
53,950	34,994
52,950	33,184
56,900	34,453
120,625	70,569
121,825	68,861
122,788	67,058
123,513	65,173
124,000	63,218
129,250	63,666
128,200	61,013
131,875	60,640
787,349	131,103

* of which \$1,495,000 to be defeased as part of Xover Refunding

City of Kasson, Minnesota

2019 Bigelow-Voigt Land Development, LLC Tax Abatement Plan (Prairie Willow Estates Fourth)

Public Hearing:

April 24, 2019



Minneapolis Office:
5029 Upton Avenue South
Minneapolis, MN 55410
612-920-3320 (phone) | 612-605-2375 (fax)
www.daviddrown.com

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2019 Bigelow-Voigt Land Development, LLC Tax Abatement Plan

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Bigelow-Voigt Land Development, LLC Tax Abatement (Prairie Willow Estates Fourth)

Introduction

Bigelow-Voigt Land Development, LLC (hereinafter “Developer”) has successfully subdivided and marketed multiple residential developments within the City of Kasson. The most current development, Prairie Willow Estates Fourth, will consist of 22 individual lots, comprised of a blend of townhomes and patio homes.

This new development, however, suffers from certain soil conditions that will increase development costs dramatically. These costs will cause lot prices to exceed what the market will bear. The Developer has requested tax abatement assistance to help pay for public improvement expenses thereby freeing up Developer funds to cover these non-typical development costs and allow lot prices to remain marketable.

The City will provide up front tax abatement assistance to assist the Developer with public improvement expenses in an amount equal to the lesser of \$200,000 or the actual costs associated with correcting the deficient soil conditions. The City intends to abate its share of new taxes resulting from the development to recover that assistance plus 5% interest.

Section 1 Definitions

The terms defined in this section have the meanings given herein, unless the context in which they are used indicates a different meaning:

“City” means the City of Kasson, Minnesota.

“County” means Dodge County, Minnesota

“Developer” means Bigelow-Voigt Land Development, LLC.

“Plan” means the Tax Abatement Plan associated with assisting the Developer (this document) and associated Resolution (defined below).

“Project” means the development of a 22 unit residential subdivision comprised of townhomes and patio homes.

“Project Area” means the geographic area or tax parcels included in the Tax Abatement Project, specifically tax parcels no. 24.032.0502 and 24.531.8003.

“Resolution” means the Resolution Approving Property Tax Abatement adopted on April 24, 2019 by the City Council of Kasson.

“State” means the State of Minnesota.

“Tax Abatement Law” means Minnesota Statutes, Sections 469.1812 to 469.1815, both inclusive, as may be amended from time to time).

Section 2 Statutory Authorization

The City is empowered under the provisions of Tax Abatement Law to authorize property tax abatement.

Section 3 Statement of Need and Public Purpose / Public Benefits

Without property tax assistance, the Developer would be unable to move forward which would prevent the public benefits associated with the Project. The Project serves the following public purposes listed under State Statute 469.1813, Subdivision 1:

1. the tax abatement shall increase tax base, and
2. the tax abatement shall assist the Developer with the installation of public infrastructure.

The City hereby makes the finding that it expects the benefits of the abatement shall equal or exceed the cost as it will cover public improvement expenses on a 1 to 1 ratio and increase the tax base of the City as a result.

Section 4 Specific Development Expected

The Developer is expected to subdivide the Project Area into 22 lots and install public utilities and streets to serve the development. A blend of townhomes and patio homes are expected to be constructed on all lots by October 1, 2023. The City intends to abate its share of the new taxes on those homes to recover the up-front assistance it provided to the Developer for public improvement expenses, along with 5% interest. The total amount of the abatement shall not exceed \$325,000 (up to \$200,000 of principal, \$125,000 in interest).

The Developer shall agree to sign a petition and waiver for said costs to be specially assessed to any lots not containing constructed homes by October 1, 2023. The assessments will be pro-rated to the extent homes are built.

EXAMPLE: \$200,000 of authorized costs with only 11 homes (of a total of 22) built by 10/1/2023 will result in special assessments of \$100,000 split equally on the remaining lots with collections commencing with taxes payable 2024.

Section 5 Property to be Included

The property to be included in this Plan is made up of two tax parcels (24.032.0502 and 24.531.8003). All of said property is located within the corporate limits of the City. A map showing the location of the boundaries of the Project Area is included as Exhibit 1 of this document.

NOTE: 22 new tax parcel numbers will be assigned for the Project Area once the subdivision of said property is completed.

Section 6 Estimated Sources and Uses of Funds (Public Costs)

The amount of tax abatement will be limited to the increased City taxes due to the estimated increase in tax capacity of the Project Area as a result of the Project. Below are the estimated sources and uses for this Plan. However, final figures may be higher or lower depending upon actual future local tax rates and taxable market value increase of the site.

Uses of Funds:

Public Improvement Costs	\$200,000
Interest	125,000
Planning & Legal	5,000
Total Uses of Funds	\$330,000

Sources of Funds:

City Property Tax Abatements	\$325,000
Other Revenues	5,000
Total Sources of Funds	\$330,000

Section 7 Estimated Revenues

Residences are expected to have a taxable value of at least \$150,000. Once all 22 units are constructed, the Project Area is calculated to increase tax base by \$31,536. Based on an estimated local City tax rate of 78%, this would generate up to \$24,598 per year. However, development time frame and actual valuations are expected to vary, so the actual annual tax abatement levy is limited to the increased tax capacity of the Project Area times the local tax rate. In no event shall the City collect more than \$325,000 in tax abatements over 20

collections, commencing with taxes payable 2021. This would produce a present value of approximately \$200,000 to cover the needed assistance associated with public improvement costs related to the Project.

Refer to Exhibit 2 for a breakdown of estimated revenues.

Pursuant to Minnesota Statutes, Section 469.1813 Sub. 8, in any year, the total amount of property taxes abated by a political subdivision may not exceed (1) ten percent of the net tax capacity of the political subdivision for the taxes payable year to which the abatement applies, or (2) \$200,000, whichever is greater. Below is a summary of approved tax abatements in the City:

City of Kasson Pay 2019 Net Tax Capacity	\$4,030,829
10% Annual Limitation (since greater than \$200,000)	403,083
Less Annual Existing Gibbs Abatement	(2,300)
Less Annual Existing Millwork Abatement	<u>(3,600)</u>
AVAILABLE TAX ABATEMENT CAPACITY	\$397,183

The annual abatement contemplated in this Plan and associated Resolution falls well below the statutory limitation noted above.

Section 8 Duration Limit

Pursuant to Minnesota Statutes, Section 469.1813 Sub. 6, a political subdivision proposing to abate taxes for a parcel may request, in writing, that the other political subdivisions in which the parcel is located grant an abatement for the property. If one of the other political subdivisions declines, in writing, to grant an abatement, the duration limit for an abatement for the parcel by the requesting political subdivision and any other participating political subdivision may be increased from 15 to 20 years.

The City requested Dodge County to grant an abatement for this project and was denied in writing. As such, the abatement contemplated in this Plan is approved for up to the maximum of 20 years commencing with taxes payable year 2021.

Section 9 Funding Mechanism

The Developer needs tax abatement assistance for public improvement expenses to free up their own cash to cover non-typical development costs relating to certain soils conditions in the Project Area. The City will provide up to \$200,000 for public improvement expenses based on actual invoices submitted by the Developer for the soil conditions related work. The Developer agrees to sign a petition and waiver to have said costs specially assessed against lots that do not contain fully constructed homes by October 1, 2023. The special assessments will be prorated to the extent homes are built in the Project Area, and spread equally amongst the remaining, bare lots (without regard to ownership). See Section 4.

The Developer must disclose this pending special assessment to all buyers. Any special assessments certified will be collected over 10 years (commencing with taxes payable 2024 at an interest rate of 5%).

Section 10 Wage & Job Goals

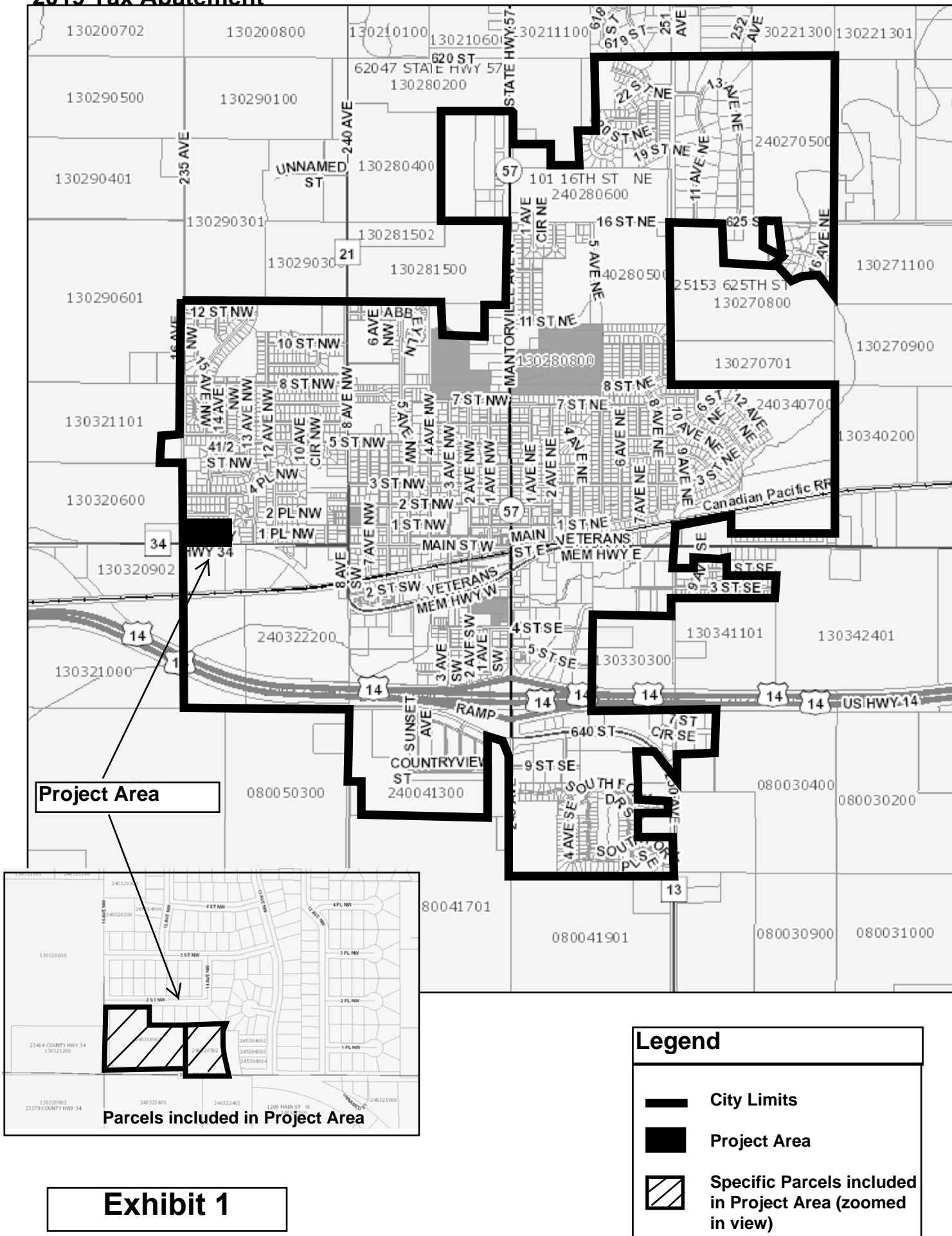
Minnesota Statutes Sections 116J.991 to 116J.993 (the "Business Subsidy Act") require a business receiving at least \$150,000 of state or local government assistance to create a net increase in jobs in Minnesota within two years of receiving assistance and meet wage level and job creation goals established by the funding agency. Businesses not meeting these conditions must repay the assistance to the funding agency.

Housing projects are exempt. No Business Subsidy hearing will be held.

Exhibits

Map of Project Area.....	Exhibit 1
Parcels, Valuations, Revenue Projections & Calculation of Public Benefits	Exhibit 2

**City of Kasson, Minnesota
Bigelow-Voigt Land Development, LLC
2019 Tax Abatement**



City of Kasson, Minnesota
Bigelow-Voigt Land Development, LLC Tax Abatement Project 2019
Prairie Willow Estates Fourth

Parcels and Values

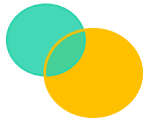
PIN*	Current Market Value	Current Tax Capacity	
24.531.8003	\$ 61,100	\$ 611	
24.032.0502	\$ 85,300	\$ 853	
TOTALS	\$ 146,400	\$ 1,464	
	Estimated MV after completion	Estimated TC after completion	
	\$ 3,300,000	\$ 33,000	(22 units @ \$150,000 each)
		\$ 31,536	New Tax Capacity due to Construction
	Estimated Tax Capacity Rate	Estimated Annual Abatement**	
Annual Abatement Per Unit	78%	\$ 1,118	
Annual Abatement Full Development	78%	\$ 24,598	

* Parcels are in process of being subdivided; new parcel numbers will be assigned at that time and all new parcels are authorized as part of this Abatement when that process is complete.

** Abatement shall be based on actual increased tax capacity multiplied by actual future tax capacity rates. These numbers are an estimate only.

REVENUE PROJECTIONS				
Tax Year	# of Units Constructed	EST. TAX ABATEMENT LEVY***	PRESENT VALUE @ 5%	CUMULATIVE PRESENT VALUE
2019	3	-	-	-
2020	4	-	-	-
2021	5	3,354	3,042	3,042
2022	5	7,827	6,761	9,803
2023	5	13,417	11,038	20,842
2024		19,008	14,893	35,735
2025		24,598	18,355	54,090
2026		24,598	17,481	71,572
2027		24,598	16,649	88,220
2028		24,598	15,856	104,077
2029		24,598	15,101	119,178
2030		24,598	14,382	133,560
2031		24,598	13,697	147,257
2032		24,598	13,045	160,302
2033		24,598	12,424	172,725
2034		24,598	11,832	184,558
2035		24,598	11,269	195,826
2036		10,815	4,719	200,545
2037		if needed***		
2038		if needed***		
2039		if needed***		
2040		if needed***		
TOTALS	22	325,000	200,545	

*** Authorizing resolution provides up to 20 years of abatement, but City expects duration to be shorter.



DDA

David Drown Associates, Inc.
Public Finance Advisors

Spring Valley Office:
29359 County 38
Spring Valley, MN 55975
Phone 507-346-7895 | Cell 507-273-2443
Fax 612-605-2375
www.daviddrown.com

March 28, 2019

Letter of Understanding / Tax Abatement Contract

VIA EMAIL

Theresa Coleman, City Administrator
City of Kasson
401 5th Street SE
Kasson, MN 55944

RE: Tax Abatement Contract with Bigelow-Voigt Land Development, LLC

Ms. Coleman:

Thank you for hiring David Drown Associates, Inc. to assist the City of Kasson process a property tax abatement for Bigelow-Voigt Land Development, LLC (the "Developer"). As part of this process we've prepared this Letter of Understanding outlining the basic points for a Tax Abatement Contract. Please share this communication with the Developer. Once they have indicated agreement to you, I will begin working with the City Attorney to craft the actual contract. I understand the Developer has requested Tax Abatement assistance to alleviate costs associated with soil conditions on the property (estimated cost of \$200,000). They've requested this assistance to be provided up front as opposed to being structured as an annual reimbursement of property taxes.

Developer:

Bigelow-Voigt Land Development, LLC
c/o Tony Bigelow
4057 28th Street NW
Rochester, MN 55901
tony@bigelowhomes.net
(507) 529-1161

Development Site*:

PIN 24.0531.8003 &
PIN 24.032.0502

** Parcels are in process of being subdivided into 22 residential lots, full legal description to be included in Tax Abatement Contract*

Developer Agrees to:

- Subdivide the Development Site into 22 residential lots for the purpose of constructing a blend of townhomes and/or patio homes. Lots have an initial target price of \$35,000.
- Construction of the subdivision shall begin by August 1, 2019. Substantial construction of the homes themselves will be completed by October 1, 2023.
- A petition and waiver to have up to \$200,000 specially assessed for public improvements against the Development Site should the homes not be built by 10/1/2023. The assessment amount, however, will be based on the actual cost of the soil condition work as evidenced to the City with invoices (not to exceed \$200,000). However, the amount of any certified assessment will be prorated downward to the extent homes are built. Collection will be certified for 2024 to 2033 (10 years) @ 5%. If all 22 units are built by 10/1/2023, the assessment is forgiven in full.
- The assessment will only be certified against lots without buildings, regardless of ownership, divided equally on a per unit basis. Developer must disclose this as a pending assessment to any buyers should buyers decide to purchase a lot and not construct a home by 10/1/2023. This provision is to

prevent the Developer from quickly selling lots in 2023 for the sole purpose of avoiding the certification of assessments.

- The petition (and waiver) effectively removes the Developer's right for public hearings or ability to challenge the assessment on the basis of process and/or valuation benefit.
- Indemnify the City for the project.

City of Kasson Agrees to:

- Hold a public hearing and approve a Tax Abatement for the Development Site for it to recoup up to \$200,000 for public improvements at an interest rate of 5% (total combined P&I payments over the life of the Abatement not to exceed \$325,000). The Abatement shall be approved for up to 20 years, commencing with taxes payable 2021. The actual amount of the abatement will be the lesser of \$200,000 or the amount of soil condition work evidenced by invoices provided by the Developer.
- Immediately pay the Developer up to \$200,000 (as previously described) for public improvements once all soil condition work is completed.

NOTE:

Both parties understand that the assistance contemplated in this Letter of Understanding (and ultimately the Tax Abatement Contract) is for public improvements (streets, utilities, etc.). The amount, however, is based on corrective soil condition work. The reason for this is to have clear authority to certify assessments as described in Chapter 429 of Minnesota Statutes.

Please review this letter carefully and share with the Developer. I am happy to meet / discuss with both the City and the Developer to clarify anything being proposed herein. We won't plan to engage the City Attorney for the contract until both parties have indicated their agreement with these provisions (though I have copied the City Attorney on this communication for her files).

It continues to be a pleasure to serve the City of Kasson!

Yours truly,



Mike Bubany, Associate
David Drown Associates, Inc.

cc Nancy Zaworski, Finance Director
Stephanie Lawson, Economic Development Director
Melanie Leth, City Attorney

CITY OF KASSON, MINNESOTA

RESOLUTION NO. _____

**RESOLUTION APPROVING
PROPERTY TAX ABATEMENT RELATED TO
BIGELOW-VOIGT LAND DEVELOPMENT, LLC
(Prairie Willow Estates Fourth)**

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

Section 1. Recitals.

1.01. The City has contemplated granting a property tax abatement in order to assist with the construction of public improvements within the proposed Prairie Willow Estates Fourth subdivision to be developed in the City of Kasson, Minnesota, pursuant to Minnesota Statutes Sections 469.1812 through 469.1815 (the "Act").

1.02. Pursuant to Section 469.1813, sub. 2(a) of the Act, the City may identify particular parcels and provide, by resolution, that the City may abate all or a portion of the City's share of property taxes to pay for all or part of the cost of public infrastructure.

1.03. The City has identified certain parcels, specifically tax parcel no's. 24.032.0502 and 24.531.8003 (the "Abatement Property"), located in Kasson, Minnesota from which the City proposes to abate a portion of the City's share of taxes to help pay for public infrastructure, subject to all the terms and conditions of this resolution and attached Tax Abatement Plan.

1.04. On April 24, 2019, the Council conducted a duly noticed public hearing on the Abatement at which the views of all interested persons were heard.

Section 2. Findings.

2.01. It is hereby found and determined that the benefits to the City from the abatement will be at least equal to the costs to the City of the Abatement, because the project will result in the installation of public infrastructure within a new residential subdivision. Further, the resulting construction of new homes will increase the City's tax base that would not have otherwise occurred.

2.02. It is hereby found and determined that the abatement is in the public interest for the following reasons:

- (a) the abatement will increase tax base by assisting in the construction of residential properties.
- (b) the abatement shall help finance the costs of public infrastructure.

2.03. The maximum amount of City taxes to be abated shall not exceed \$325,000 collected over 20 years, commencing with taxes payable 2021.

Section 3. Actions Ratified; Abatement Approved.

3.01. The Council hereby ratifies all actions of the City's staff and consultants in arranging for approval of this resolution in accordance with the Act.

3.02. Subject to the provisions of the Act, the Abatement is hereby approved and adopted subject to the terms and conditions noted in the attached Tax Abatement Plan, hereby incorporated into this Resolution.

3.03 In accordance with Section 469.1813, subdivision 8 of the Act, in no year shall the abatement, together with all other abatements approved by the City under the Act and paid in that year exceed the greater of 10% of the City's levy for that year or \$200,000 (the "Abatement Cap"). The City may grant any other abatements permitted under the Act after the date of this resolution, provided that to the extent the total abatements in any year exceed the Abatement Cap, the allocation of Abatement Cap to such other abatements is subordinate to the Abatements under this Resolution.

Approved by the City Council of the City of Kasson, Minnesota this 24th day of April 2019.

Mayor

Attest:

City Clerk

Attendance: Present:
Absent:

Motion:
Second:
Vote: Aye:
Nay:

APPENDIX A

PARTICIPANTS AND PARTICIPANT ENTITLEMENT SHARES

The Participants that have entered into Power Sales Agreements with CMMPA for the Transaction are:

1. Blue Earth	Participant Entitlement Share = 7,685 MWH Step-Up Percentage = 15.9%
2. Granite Falls	Participant Entitlement Share = 1,478 MWH Step-Up Percentage = 3.1%
3. Janesville	Participant Entitlement Share = 3,268 MWH Step-Up Percentage = 6.8%
4. Kasson	Participant Entitlement Share = 6,861 MWH Step-Up Percentage = 14.2%
5. Kenyon	Participant Entitlement Share = 2,164 MWH Step-Up Percentage = 4.5%
6. Sleepy Eye	Participant Entitlement Share = 9,534 MWH Step-Up Percentage = 19.8%
7. Springfield	Participant Entitlement Share = 596 MWH Step-Up Percentage = 1.2%
8. Windom	Participant Entitlement Share = 16,653 MWH Step-Up Percentage = 34.5%

Notes

- 1) Total yearly volume (in MWH) is shown above. The actual Participant Entitlement Share varies by month (see Appendix B).
- 2) Because Entitlement Share varies by month, the Step-Up Percentage is calculated as a percent of the total annual energy averaged over the transaction period (2021-2035).
- 3) Members receive output on a fixed schedule that is specified in Appendix C.

All volumes shown below in MWH

All entitlement shares shown below are in tenths of a percent of total energy volume.

	Blue Earth	Granite Falls	Janesville	Kasson	Kenyon	Sleepy Eye	Springfield	Windom
January	10.5%	2.7%	7.3%	13.7%	4.9%	16.4%	0.9%	43.6%
February	10.1%	2.5%	7.1%	12.9%	4.8%	16.7%	0.9%	45.0%
March	10.1%	2.4%	7.0%	12.9%	4.8%	16.7%	0.9%	45.2%
April	10.2%	2.5%	7.1%	13.0%	4.9%	16.7%	0.9%	44.7%
May	10.5%	2.6%	7.3%	13.6%	4.9%	16.5%	0.9%	43.7%
June	24.8%	3.8%	6.1%	15.6%	3.8%	24.8%	1.8%	19.3%
July	25.0%	3.9%	6.1%	15.8%	3.9%	24.9%	1.7%	18.7%
August	24.8%	3.8%	6.1%	15.6%	3.8%	24.8%	1.8%	19.3%
September	25.0%	3.9%	6.1%	15.8%	3.9%	24.9%	1.7%	18.7%
October	10.1%	2.5%	7.1%	13.0%	4.9%	16.7%	0.9%	44.8%
November	10.5%	2.6%	7.3%	13.6%	4.9%	16.5%	0.9%	43.7%
December	10.5%	2.7%	7.3%	13.7%	4.9%	16.4%	0.9%	43.6%
Annual Share of Total	15.9%	3.1%	6.8%	14.2%	4.5%	19.8%	1.2%	34.5%

Appendix C
Schedule of Wind Shape Fixed Dispatch for Kasson

Hour	Weekday Summer Months	Weekend Summer Months	Weekday Non-Summer Months	Weekend Non-Summer Months
0	1.2	1.0	0.8	0.6
1	1.0	0.8	0.6	0.4
2	0.9	0.7	0.6	0.4
3	1.0	0.7	0.6	0.4
4	1.1	0.8	0.7	0.5
5	1.3	1.0	0.9	0.7
6	0.0	1.4	0.0	1.1
7	0.0	1.7	0.0	1.3
8	0.0	1.9	0.0	1.5
9	0.1	2.2	0.0	1.7
10	0.2	2.3	0.0	1.8
11	0.5	2.3	0.0	1.9
12	0.5	2.4	0.0	1.9
13	0.6	2.4	0.0	1.8
14	0.3	2.4	0.0	1.8
15	0.5	2.3	0.0	1.8
16	0.3	2.3	0.0	2.0
17	0.4	2.7	0.2	2.2
18	0.5	2.7	0.2	2.3
19	0.4	2.6	0.3	2.3
20	0.5	2.6	0.2	2.3
21	0.2	2.4	0.0	2.1
22	2.0	1.8	1.7	1.5
23	1.5	1.3	1.1	1.0
Maximum MW for Season	2.0	2.7	1.7	2.3
Maximum MW for Year	2.7			
Energy, MWH	1,277	1,648	1,340	2,596
Yearly Energy, MWH	6,861			
Estimated Yearly Load Factor	29.0%			

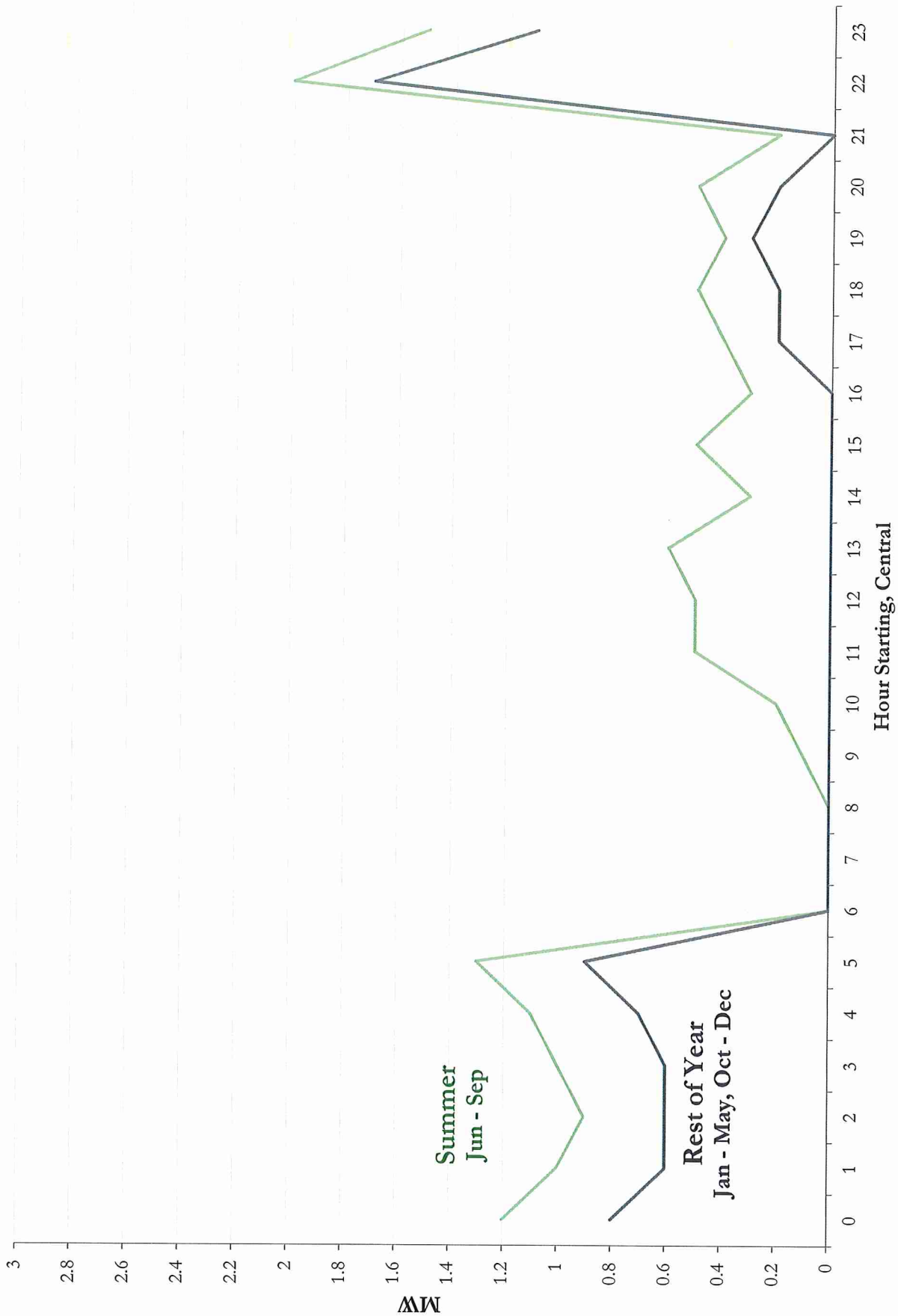
All volumes shown above are in tenths of MW

Hours are defined as "Hours Starting", Central Prevailing Time. So "Hour 0" may be understood to be the hour starting midnight.

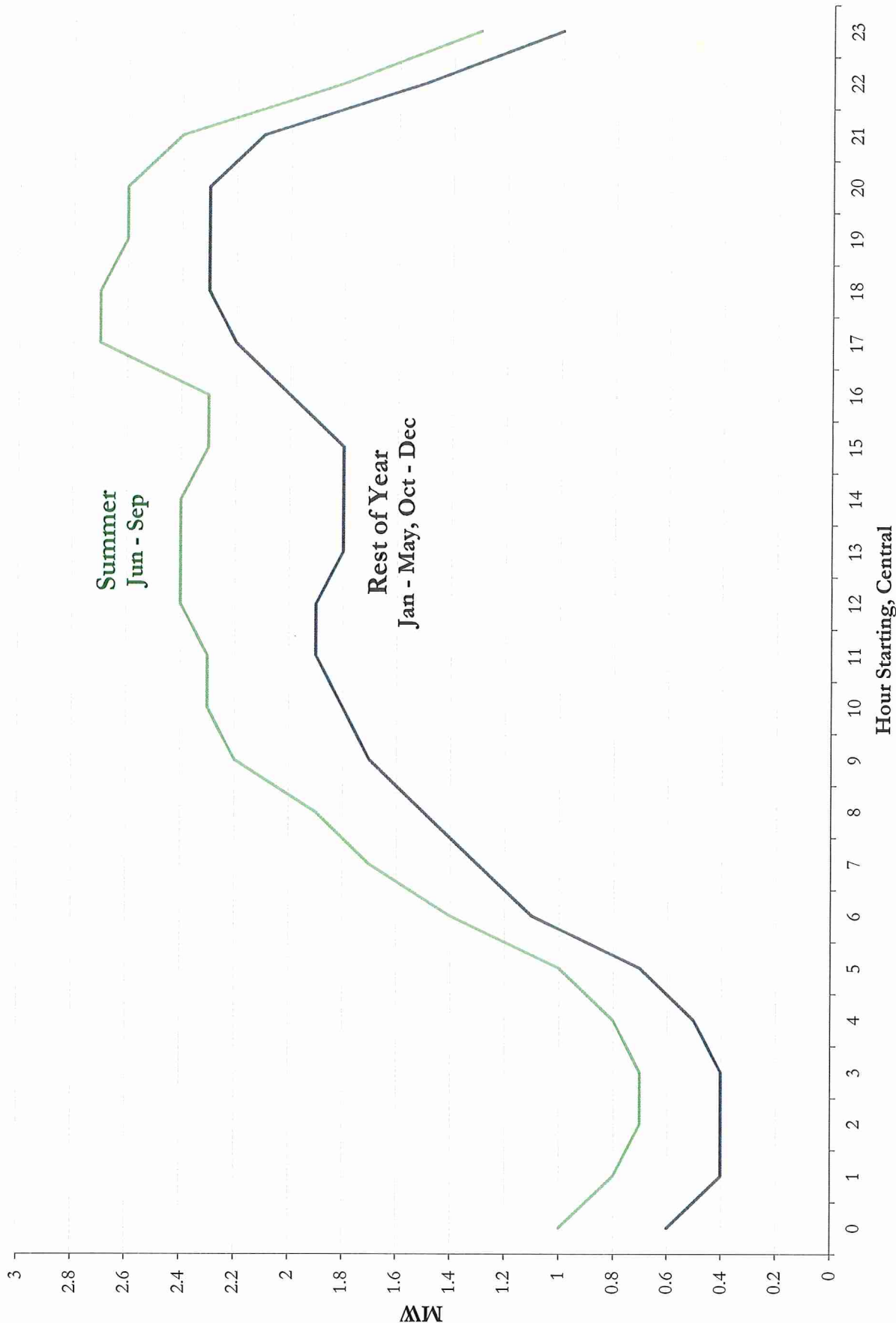
Weekends Are Defined As Saturday, Sunday, and NERC Holidays. Weekdays are therefore Monday through Friday (except NERC Holidays)

Summer months defined as June 1 through September 30

Proposed Shape of Wind Product, Weekday Hours, Kasson



Proposed Shape of Wind Product, Weekend Hours, Kasson



Authorized Volumes of Wind Shape by Member

Current as of March 2019

CMMPA Members	Expected MWH/year volume	Share of Overall Volume
Windom	16,653	34.5%
Sleepy Eye	9,534	19.8%
Blue Earth	7,685	15.9%
Kasson	6,861	14.2%
Janesville	3,268	6.8%
Kenyon	2,164	4.5%
Granite Falls	1,478	3.1%
Springfield	596	1.2%
Total	48,239	100.0%

CITY OF KASSON
Resolution #4.x-19

RESOLUTION SUPPORTING REGIONAL PARK OR TRAIL DESIGNATION
APPLICATION FOR THE ZUMBRO WATER TRAIL:

Park or trail name: Zumbro Water Trail

WHEREAS, the City of Oronoco, as lead applicant, has the authority to act as legal public sponsor for the application described in the *Request for Designation as a Regional Park or Trail in Greater Minnesota*.

WHEREAS, as joint applicant we will be made fully aware of the information provided in the application and associated responsibilities, including long-term commitments as defined in the application and related master plan and supporting information as submitted,

WHEREAS, as joint applicant, the City of Kasson formally supports and authorizes the lead applicant's submission on behalf of the partnership.

BE IT FURTHER RESOLVED that, should the Zumbro Water Trail receive formal designation as a Regional park or trail in Greater Minnesota by the Commission, that as the joint applicants, we have the legal authority to enter into formal designation and funding agreements with the Commission for the referenced park or trail.

BE IT FURTHER RESOLVED that the joint applicant certifies they will comply with all applicable laws and regulations associated with regional designation and any future grant funding for their respective portions of any project.

Adopted this 24th day of April 2019.

Attest:

Chris McKern, Mayor

Linda Rappe, City Clerk

The motion for the adoption of the foregoing resolution was made by Council Member -- and duly seconded by Council Member --. Upon a vote being taken, the following members voted in favor there of: --. Those against same: --.

Mayor Ryland Eichhorst

City of Oronoco



4 April 2019

Dear Mayors, City and County Administrators, Clerks, Council Members, Commissioners, and Park Supervisors

Reference: Zumbro River Regional Water Trail Application Update

This is an update and request to assist the Zumbro River Regional Water Trail application process that I mentioned in my recent January 31, 2019 letter to the ZWT partners, which has been initiated with SEH Engineering in Rochester, MN.

An important aspect of the application is for the Lead Applicant (City of Oronoco) and Joint Applicants (ZWT Partners) to approve resolutions supporting the application. Attached is the template for each of the Partners to approve the resolution by their respective City Councils or County Commissioners.

In order to keep the application process moving along, it would be appreciated if the Resolution could be included in your April agenda for review/approval. If this letter finds to be too late for your April packet, please add it to your May's. Please respond by sending a pdf copy of the signed/approved Resolution to Oronoco's City Clerk at oronococity@gmail.com.

If you have any questions, please respond by email or phone call to me.

You will be hearing more about the completed application very soon! This is exciting to see it progressing!

Best regards,
Ryland Eichhorst
Mayor, Oronoco
Email; oronocomayor@gmail.com
Cell: 507.993.9045

CC: Millville, Zumbro Falls, Pine Island, Kasson, Mantorville, Zumbrota, Hammond, Rochester, Mazeppa, Olmsted County, Goodhue County, Wabasha County, and Dodge County



CITY OF KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

To: Mayor and Councilmembers
From: Nancy Zaworski
Date: April 19, 2019
Re: Use of Remaining Debt Service Funds- Fund 384

1. A few extra dollars have accumulated in Debt Service Fund 384(2011A debt) in its final year; however, the Water Fund has one more year left on its debt service for the 2011A debt .
2. Funds in Fund 384 may only be used toward its related debt.
3. I would propose that the \$27,058.93 remainder of the 384 Fund pay toward the Water Fund debt portion; and that the Water Fund pay the same amount to the 423 Fund (the 2017 Street Construction Fund for which we need additional financing).
4. The impact on the Water Fund would be \$0 net. The budget impact overall would be \$0 net.

Council Action Requested:
Approve funding action as listed above.

CITY OF KASSON

ARBOR DAY PROCLAMATION

- WHEREAS,** The health of the people is tied to the health of their forests; and
- WHEREAS,** Trees and forests improve our physical health by cleaning the air, reducing exposure to the sun's UV rays, and decreasing temperatures during the summertime; and
- WHEREAS,** Childhood asthma rates are lower in urban communities that have a higher density of trees; and
- WHEREAS,** Trees and forests improve our mental health by reducing stress and increasing concentration; and
- WHEREAS,** In 50 years, one tree provides \$62,000 worth of air pollution control; and
- WHEREAS,** Forests create high-quality drinking water by acting as a natural filter; and
- WHEREAS,** Getting a daily dose of trees is healthy for all Minnesotans; and
- WHEREAS,** Each year, on the last Friday in April, and throughout the month of May, Minnesotans pay special tribute to rural and community trees and all the natural resources, and dedicate themselves to the continued vitality of our state's forests.

NOW, THEREFORE, I, Chris McKern, Mayor of the City of Kasson, do hereby proclaim Friday, April 26, 2019 as

ARBOR DAY

in the City of Kasson, Minnesota, and urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, and

FURTHER, I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Kasson, Minnesota to be affixed this twenty-fifth day of April in the year of our Lord two thousand eighteen.

Chris McKern, Mayor

Linda Rappe, City Clerk

DEVELOPMENT AGREEMENT

BY AND BETWEEN

CITY OF KASSON, MINNESOTA

AND

BIGELOW-VOIGT LAND DEVELOPMENT, LLC

THIS INSTRUMENT WAS DRAFTED BY:

Melanie J. Leth

Weber, Leth & Woessner, PLC

P.O. Box 130

Dodge Center, MN 55927

TEL. (507) 374-6355

DEVELOPMENT AGREEMENT

THIS AGREEMENT, made as of this ____ day of _____, 2019, by and between the **City of Kasson**, Minnesota (the "City"), a Minnesota municipal corporation, and **Bigelow-Voigt Land Development, LLC** (the "Developer"), a Minnesota Limited Liability Company.

WHEREAS, the Developer's most current development project in the City of Kasson is Prairie Willow Estates Fourth subdivison (the "Project" or "Development" or "Development Property"). The Developer holds fee simple title to the Development Property¹, the legal description for which is attached hereto as Exhibit A. The Development Property suffers from certain soil conditions that will increase development costs dramatically. These increased costs will cause lot prices to exceed what the market will bear.

WHEREAS, the Developer, who has previously successfully subdivided and marketed multiple residential developments within the City, has requested financial assistance from the City in the form of property tax abatement to construct public improvements upon the Development Property. The City is authorized to provide such financial assistance pursuant to Minnesota Statutes §469.1812 through §469.1815, as amended.

WHEREAS, as required by Minnesota Statute §469.1813, subd. 5, the City conducted a duly noticed public hearing on the abatement on April 24, 2019 at 6:00 pm, during which the views of all interested persons were heard.

WHEREAS, as required by Minnesota Statute §469.1813, subd. 2(a), the City has adopted an abatement resolution that includes a specific statement as to the nature and extent of the public benefits which the City expects to result from the abatement and that doing so is in the public interest. The benefits to the City from the abatement will be at least equal to the costs to the City of the abatement. The project will provide public infrastructure within a new residential subdivision, and the resulting construction of new homes will increase the City's tax base.

WHEREAS, without the tax abatement, the Developer would be unable to move forward with the Project which would prevent the public benefits associated with the project. The tax abatement is vital and is in the best interests of the City.

NOW, THEREFORE, in consideration of the premises and the mutual obligations of the parties hereto, each of them does hereby covenant and agree with the other as follows:

¹ The Development Property is currently identified as Dodge County Tax Parcel IDs 24.032.0502 and 24.531.8003. In completing the Project, the Developer will create twenty-two (22) residential lots within the subdivision, thereby changing the legal description of the Development Property that is the subject of this Agreement.

ARTICLE 1

REPRESENTATIONS AND WARRANTIES

The Developer makes the following representations and warranties:

- (1) The Developer is a Minnesota limited liability company and is duly authorized and approved by all necessary actions to execute, deliver, and perform this Agreement. The Developer has the capacity to perform its obligations hereunder and is not in violation of the laws of the State.
- (2) The Developer represents that all information contained in this Agreement is truthful and accurate to the best of its knowledge and that the Agreement is made in compliance with all applicable federal, state, and local laws.
- (3) The Developer represents that the Project would not be economically feasible within the reasonably foreseeable future and would not be undertaken by the Developer without the assistance and benefit to the Developer provided for in this Agreement.
- (4) The Developer will complete the Project in accordance with the terms of this Agreement and all local, state and federal laws and regulations (including, but not limited to, environmental, zoning, energy conservation, building code and public health laws and regulations.)
- (5) Neither the execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with the terms and conditions of this Agreement is prevented by, limited by, conflicts with, or results in a breach or a default of the terms, conditions or provisions of any contract, evidence of indebtedness, agreement, or other instrument of whatever nature to which the Developer is now a party or by which it is bound.

ARTICLE 2

THE DEVELOPMENT PROJECT

- (1) The Developer shall create twenty-two (22) residential lots within the Development Property with an initial target price of \$35,000 per lot and shall install public utilities and streets to serve the Development Property. The Project shall commence by August 1, 2019. A single family home shall be constructed on each of the lots by October 1, 2023.
- (2) The City will provide up front tax abatement assistance to the Developer for public improvement expenses for the Project in an amount equal to the lesser of \$200,000 or the actual costs associated with correcting deficient soil conditions within the Development Property as evidenced by paid invoices, or statements and copies of cancelled checks. The City will abate its share of new taxes resulting from the development of the Project to recover the tax abatement assistance provided to Developer, plus 5% interest. In no event shall the City collect more than

\$325,000 (up to \$200,000 of principal, and \$125,000 in interest) over more than 20 years commencing with taxes payable in 2021.

(3) The Developer shall sign a petition and waiver agreement in substantially the form attached to this Agreement as Exhibit B for said abatement assistance for public improvement expenses to be specially assessed against the Development Property should homes not be built thereon by October 1, 2023. The assessments will be pro-rated to the extent homes are built by October 1, 2023. In other words, the assessment will only be certified against lots without homes, regardless of ownership, divided equally on a per unit basis. By way of example, \$200,000 of authorized costs with only 11 homes built by October 1, 2023 will result in special assessments of \$100,000 split equally on the remaining 11 lots. If all 22 units are built by October 1, 2023, the assessment is forgiven in full. The collection of the assessments shall occur over ten (10) years, shall commence with taxes payable in 2024, and shall bear interest at the rate of 5%.

(4) In order to prevent the Developer from quickly selling lots in 2023 for the sole purpose of avoiding the certification of assessments, the Developer shall disclose this as a pending assessment to all buyers purchasing a lot who do not immediately commence construction of a home thereon.

ARTICLE 3

TAX REVIEW, DEFERRAL OR ABATEMENT

The Developer agrees that during the term of this Agreement:

(1) It will not seek administrative or judicial review of the applicability or constitutionality of any tax statute relating to the taxation of real property contained on the Development Property determined by any tax official to be applicable to the Project or the Developer or raise the inapplicability or constitutionality of any such tax statute as a defense in any proceedings, including delinquent tax proceedings; provided, however, that "tax statute" does not include any local ordinance or resolution levying a tax.

(2) It will not seek any exemption, deferral, or any further abatement of the taxation of the Development Property.

ARTICLE 4

INDEMNIFICATION

(1) The Developer covenants and agrees to protect, defend, indemnify and hold the City and its officers, agents, and employees, harmless of and from any and all liability, loss, or damage that may incur under or by reason of this Agreement, and of and from any and all claims and demands whatsoever that may be asserted against the City by reason of any alleged obligations or undertakings on its part to perform or discharge any of the terms, covenants, or agreements contained herein.

- (2) This indemnification and hold harmless provision shall survive the execution, delivery, and performance of this Agreement.

ARTICLE 5

ADDITIONAL PROVISIONS

(1) Conflicts of Interest. No member of the governing body or other official of the City has any financial interest, direct or indirect, in this Agreement, the Development Property or the Project, or any contract, agreement or other transaction contemplated to occur or be undertaken thereunder or with respect thereto, nor shall any such member of the governing body or other official participate in any decision relating to the Agreement which affects his or her personal interests or the interests of any corporation, partnership or association in which he or she is directly or indirectly interested. No member, official or employee of the City shall be personally liable to the City in the event of any default or breach by the Developer or successors or on any obligations under the terms of this Agreement.

(2) Titles of Articles and Sections. Any titles of the several articles and sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

(3) Notices and Demands. Except as otherwise expressly provided in this Agreement, a notice, demand or other communication under this Agreement by any party to any other shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally, and

- (a) In the case of Developer is addressed to or delivered personally to:

Bigelow-Voigt Land Development, LLC
Attn: Tony Bigelow
4057 28th Street NW
Rochester, MN 55901
tony@bigelowhomes.net
(507) 529-1161

- (b) In the case of the City is addressed to or delivered personally to the City at:

City of Kasson
Attn: City Administrator
401 5th St. SE
Kasson, MN 55944

or such other address with respect to any such party as that party may, from time to time, designate in writing and forward to the other, as provided in this Section.

(4) Registered Counterparts. This Agreement may be executed in any number of counterparts, each of which shall constitute one and the same instrument.

(5) Law Governing. This Agreement shall be governed and construed in accordance with the laws of the State of Minnesota.

(6) No Implied Waiver. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other concurrent, previous or subsequent breach hereunder.

IN WITNESS WHEREOF, the City has caused this Agreement to be duly executed in its name and on its behalf on the date indicated adjacent to the signature lines below.

Dated the ____ day of _____, 2019

CITY OF KASSON, MINNESOTA

By: _____
Chris McKern, Its Mayor

By: _____
Theresa Coleman
City Administrator

IN WITNESS WHEREOF, the Developer has caused this Agreement to be duly executed in its name and on its behalf on the date indicated adjacent to the signature lines below.

Dated the ____ day of _____, 2019

BIGELOW-VOIGT LAND
DEVELOPMENT, LLC

By: _____
Tony Bigelow
Its _____

Exhibit A
To Development Agreement

The Development Property is legally described as follows:

Exhibit B
To Development Agreement

**PETITION AND WAIVER AGREEMENT BETWEEN THE CITY OF KASSON AND
BIGELOW-VOIGT LAND DEVELOPMENT, LLC**

THIS AGREEMENT made this _____ day of _____, 2019, by and between the City of Kasson, a Minnesota municipal corporation (the "City"), and Bigelow-Voigt Land Development, LLC, a Minnesota limited liability corporation (the "Owner").

WHEREAS, the Owner is the fee owner of certain real property located in the City of Kasson and legally described on Exhibit A attached hereto, (the "Subject Property"). As part of the Owner's development project, the Subject Property will be divided into 22 residential lots, thereby changing the legal description of the Subject Property.

WHEREAS, the City intends to provide tax abatement assistance to the Owner for public improvement expenses for the Subject Property in an amount equal to the lesser of \$200,000 or the actual costs associated with correcting deficient soil conditions within the Subject Property as evidenced by paid invoices, or statements and copies of cancelled checks.

WHEREAS, the City intends to specially assess the amount set forth above against the 22 new residential lots of the Subject Property unless a single family home is built upon each lot by October 1, 2023, regardless of ownership. The assessments shall be pro-rated to the extent homes are built by October 1, 2023. In other words, the assessment will only be certified against lots without homes built thereon by October 1, 2023, divided equally on a per unit basis. By way of example, \$200,000 of authorized costs with only 11 homes built by October 1, 2023 will result in special assessments of \$100,000 split equally on the remaining 11 lots. If all 22 units are built by October 1, 2023, the assessment is forgiven in full.

WHEREAS, the Owner desires the City to assess such amounts against the Subject Property without notice of hearing or hearing on the special assessment levied against the Subject Property.

WHEREAS, the City is willing to assess the Subject Property in accordance with the request by the Owner and without such notices or hearings, provided the assurances and covenants hereinafter stated are made by the Owner to ensure that the City will have valid and collectable special assessments as they relate to the Subject Property.

WHEREAS, were it not for the assurances and covenants hereinafter provided, the City would not provide the assistance to the Owner for public improvement expenses upon the Subject Property and is doing so solely at the behest, and for the benefit, of the Owner.

NOW, THEREFORE, ON THE BASIS OF THE COVENANTS AND OBLIGATIONS CONTAINED HEREIN, THE PARTIES HERETO AGREE AS FOLLOWS:

1. The Owner represents and warrants it is the fee owner of the Subject Property, that it has full legal power and authority to encumber the Subject Property as herein provided, that in doing so it is not in violation of the terms or conditions of any instrument or agreement of any nature to which the Owner is bound or which relates in any manner to the Subject Property and that there are no other liens or encumbrances against the Subject Property except those listed in Exhibit B attached hereto.
2. The Owner hereby petitions the City for abatement assistance for public improvement expenses for the Subject Property.
3. The Owner consents to the City levying special assessments for the improvements against the Subject Property in accordance with Minnesota Statute Section 429.061 and City ordinance and policy. The principal amount of the special assessments shall not exceed the sum of \$200,000.
4. The Owner waives notice of hearing and hearing on the special assessments levied to finance the improvements pursuant to Minnesota Statute Section 429.061 and specifically requests that the special assessments be levied against the Subject Property without hearing.
5. The Owner waives the right to appeal the levy of special assessments in accordance with this Agreement pursuant to Minnesota Statute Section 429.081.

- a. All requirements of Minnesota Statute Section 429 and City ordinance and policy with which the City does not comply are hereby waived by the Owner; and
 - b. The increase in fair market value of the Subject Property resulting from the improvements will be at least equal to the amount of the special assessments levied against the Subject Property, and that such increase in fair market value is a special benefit to the Subject Property.
6. The special assessments levied against the Subject Property shall be payable over a period of 10 years commencing with taxes payable in 2024, and shall bear interest at the rate of 5% as of the date of the special assessment roll adoption by the City Council.
7. The covenants, waivers and agreements contained in this Agreement shall bind the Owner and its successors and assigns and shall run with the Subject Property. It is the intent of the parties hereto that this Agreement be in a form which is recordable among the land records of Dodge County, Minnesota and the Owner agrees to make any changes in this Agreement which may be necessary to effect the recording and filing of this Agreement against the title of the Subject Property.
8. This Agreement shall terminate upon the final payment of all special assessments levied against the Subject Property regarding the Improvement Project. The City agrees to execute and deliver such documents, in recordable form, as are necessary to extinguish its rights hereunder upon receipt of such final payment.

IN WITNESS WHEREOF, the parties have set their hands the day and year first written above.

OWNER
BIGELOW-VOIGT LAND
DEVELOPMENT, LLC

By: _____
Tony Bigelow
Its _____

STATE OF MINNESOTA)
) ss
COUNTY OF DODGE)

The foregoing instrument was acknowledged before me this _____ day of _____, 2019, by Tony Bigelow, the _____ of Bigelow-Voigt Land Development, LLC, a Minnesota limited liability corporation, on behalf of the corporation.

Notary Public

CITY OF KASSON

By: _____
 Its Mayor

By: _____
 Its City Administrator

STATE OF MINNESOTA)
) ss
COUNTY OF DODGE)

The foregoing instrument was acknowledged before me this _____ day of _____, 2019, by Chris McKern and Theresa Coleman, the Mayor and City Administrator, respectively, of the City of Kasson, a municipal corporation under the laws of the state of Minnesota, on behalf of the City.

Notary Public

Exhibit A
To Petition and Waiver Agreement

The legal description of the Subject Property is as follows:

Exhibit B
To Petition and Waiver Agreement

The Subject Property is subject to the following encumbrances and no others:

04/17/19
08:05:34

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 3 / 19

Page: 1 of 31
Report ID: L140

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Government Wide						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		1,912,818.00	-1,912,818.00
3107 ABATEMENT LEVY	0.00		0.00		5,897.00	-5,897.00
3210 BUSINESS LICENSES/PERMITS	7,210.00	3.38	7,245.00	0.88	13,500.00	-6,255.00
3341 LOCAL GOVERNMENT AID	0.00		0.00		1,080,311.00	-1,080,311.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		3,869.00	-3,869.00
3410 CHARGES FOR SERVICES	0.00		4.66		2,000.00	-1,995.34
3415 CITY HALL RENT	0.00		0.00		100.00	-100.00
3621 INTEREST EARNED	1,071.66	0.50	3,603.81	0.44	13,000.00	-9,396.19
3622 RENTS AND ROYALTIES	300.00	0.14	900.00	0.11	0.00	900.00
3624 MISC REVENUE - REFUNDS	0.00		15.00		1,000.00	-985.00
3626 MONEY MARKET INTEREST	15.82	0.01	57.03	0.01	0.00	57.03
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		16,000.00	-16,000.00
Total Department	8,597.48	4.03	11,825.50	1.43	3,048,495.00	-3,036,669.50
Planning and Zoning						
3413 ZONING/SUBDIVISION FEES	2,480.00	1.16	3,700.00	0.45	2,000.00	1,700.00
3624 MISC REVENUE - REFUNDS	450.00	0.21	1,225.00	0.15	4,000.00	-2,775.00
Total Department	2,930.00	1.38	4,925.00	0.60	6,000.00	-1,075.00
Cable TV						
3495 FRANCHISE ROW USE	46,447.13	21.80	46,447.13	5.61	60,000.00	-13,552.87
Total Department	46,447.13	21.80	46,447.13	5.61	60,000.00	-13,552.87
Police						
3345 POLICE/FIRE STATE AIDS	0.00		0.00		61,000.00	-61,000.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		4,500.00	-4,500.00
3369 OTHER COUNTY GRANT	0.00		0.00		58,000.00	-58,000.00
3420 PUBLIC SAFETY	59.82	0.03	99.74	0.01	200.00	-100.26
3511 COURT FINES	3,005.25	1.41	4,363.11	0.53	13,000.00	-8,636.89
3624 MISC REVENUE - REFUNDS	0.00		1,395.00	0.17	3,000.00	-1,605.00
Total Department	3,065.07	1.44	5,857.85	0.71	139,700.00	-133,842.15
Fire						
3346 STATE FIRE AID	2,000.00	0.94	2,000.00	0.24	40,000.00	-38,000.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		7,000.00	-7,000.00
3421 Fire Contracts	0.00		33,750.16	4.08	36,470.00	-2,719.84
3422 SPECIAL FIRE PROTECTION S	1,335.00	0.63	1,365.00	0.16	15,000.00	-13,635.00
3623 CONTR/DONATION FROM PRIVA	0.00		11,270.00	1.36	8,000.00	3,270.00
3624 MISC REVENUE - REFUNDS	0.00		0.00		5,000.00	-5,000.00
Total Department	3,335.00	1.57	48,385.16	5.85	111,470.00	-63,084.84

04/17/19
08:05:34

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 3 / 19

Page: 2 of 31
Report ID: L140

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Building Inspection						
3220 NON-BUSINESS LICENSES & P	3,018.09	1.42	12,990.63	1.57	68,858.00	-55,867.37
3414 PLAN CHECK FEES	1,951.99	0.92	7,728.76	0.93	34,000.00	-26,271.24
3416 MECHANICAL INSPECTION FEE	653.00	0.31	1,845.00	0.22	4,000.00	-2,155.00
3417 PLUMBING INSPECTION FEES	300.00	0.14	1,199.00	0.14	2,500.00	-1,301.00
Total Department	5,923.08	2.78	23,763.39	2.87	109,358.00	-85,594.61
Animal Control						
3220 NON-BUSINESS LICENSES & P	50.00	0.02	100.00	0.01	1,700.00	-1,600.00
3514 OTHER FINES	0.00		0.00		2,500.00	-2,500.00
Total Department	50.00	0.02	100.00	0.01	4,200.00	-4,100.00
Highways, Streets, Roadways						
3364 COUNTY MUNICIPAL STATE AI	0.00		36,688.50	4.43	72,640.00	-35,951.50
Total Department			36,688.50	4.43	72,640.00	-35,951.50
Street Lighting						
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		55,000.00	-55,000.00
Total Department					55,000.00	-55,000.00
Parks and Recreation						
3622 RENTS AND ROYALTIES	0.00		251.46	0.03	2,700.00	-2,448.54
Total Department			251.46	0.03	2,700.00	-2,448.54
Swimming Pool						
3472 SWIMMING POOL FEES DAILY	0.00		0.00		106,000.00	-106,000.00
3474 CONCESSIONS	0.00		0.00		40,000.00	-40,000.00
3475 LESSONS	0.00		0.00		20,000.00	-20,000.00
3478 FACILITY RENTAL	0.00		0.00		3,500.00	-3,500.00
3480 SWIM PASSES	0.00		0.00		70,000.00	-70,000.00
3482 SWIM TEAM	0.00		0.00		1,500.00	-1,500.00
Total Department					241,000.00	-241,000.00
Other Recreational Facilities						
3471 OTHER ORGANIZED ACTIVITIE	0.00		0.00		500.00	-500.00
3473 PLAYGROUND FEES	39.11	0.02	39.11		500.00	-460.89
3479 SOFTBALL FEES	0.00		0.00		5,100.00	-5,100.00
Total Department	39.11	0.02	39.11		6,100.00	-6,060.89

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101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Park Areas						
3474 CONCESSIONS	0.00		0.00		3,500.00	-3,500.00
3623 CONTR/DONATION FROM PRIVA	0.00		3,000.00	0.36	0.00	3,000.00
Total Department			3,000.00	0.36	3,500.00	-500.00
Total Revenue	70,386.87	100.00	181,283.10	100.00	3,860,163.00	-3,678,879.90
Expenses						
Council						
Council						
101 FULL-TIME EMPLOYEES - REGULAR	1,254.31	0.59	6,503.64	0.79	30,750.00	24,246.36
102 FULL-TIME EMPLOYEES - OVERTIME	114.74	0.05	131.68	0.02	0.00	-131.68
121 EMPLOYER PERA CONTRIBUTIONS	102.62	0.05	346.36	0.04	1,626.00	1,279.64
122 EMPLOYER FICA CONTRIBUTIONS	75.84	0.04	384.25	0.05	1,907.00	1,522.75
123 EMPLOYER MEDICARE CONTRIBUTION	17.75	0.01	89.95	0.01	446.00	356.05
130 EMPLOYER PAID INSURANCE	394.79	0.19	1,196.36	0.14	4,800.00	3,603.64
150 WORKER'S COMPENSATION	0.00		163.00	0.02	150.00	-13.00
160 LIABILITY INSURANCE	0.00		772.42	0.09	4,000.00	3,227.58
210 OPERATING SUPPLIES	0.00		61.20	0.01	150.00	88.80
304 LEGAL FEES	435.00	0.20	874.00	0.11	11,000.00	10,126.00
333 STAFF MEETINGS & CONFERENCES	573.02	0.27	1,927.43	0.23	2,000.00	72.57
334 MEMBERSHIP DUES AND FEES	0.00		3,216.50	0.39	4,500.00	1,283.50
351 LEGAL NOTICES PUBLISHING	0.00		0.00		400.00	400.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		1,100.00	1,100.00
430 OTHER SERVICE/CHARGES-MISC.	30.18	0.01	45.05	0.01	23,000.00	22,954.95
Account Total	2,998.25	1.41	15,711.84	1.90	85,829.00	70,117.16
Total Department	2,998.25	1.41	15,711.84	1.90	85,829.00	70,117.16
Ordinances and Proceedings						
Ordinances and Proceedings						
353 ORDINANCE PUBLICATION	0.00		0.00		3,500.00	3,500.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		1,000.00	1,000.00
Account Total					4,500.00	4,500.00
Total Department					4,500.00	4,500.00
Mayor						
Mayor						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		4,800.00	4,800.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		298.00	298.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		70.00	70.00
Account Total					5,168.00	5,168.00
Total Department					5,168.00	5,168.00
City Clerk						
City Clerk						
101 FULL-TIME EMPLOYEES - REGULAR	7,439.90	3.49	24,769.10	2.99	125,700.00	100,930.90
102 FULL-TIME EMPLOYEES - OVERTIME	91.70	0.04	105.35	0.01	0.00	-105.35
121 EMPLOYER PERA CONTRIBUTIONS	563.34	0.26	1,858.47	0.22	9,429.00	7,570.53
122 EMPLOYER FICA CONTRIBUTIONS	563.20	0.26	1,557.01	0.19	7,793.00	6,235.99
123 EMPLOYER MEDICARE CONTRIBUTION	131.76	0.06	364.13	0.04	1,823.00	1,458.87

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101 General Fund

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130 EMPLOYER PAID INSURANCE	634.70	0.30	4,781.55	0.58	21,000.00	16,218.45
150 WORKER'S COMPENSATION	0.00		849.00	0.10	600.00	-249.00
160 LIABILITY INSURANCE	0.00		22.86		80.00	57.14
210 OPERATING SUPPLIES	144.36	0.07	1,270.70	0.15	4,000.00	2,729.30
216 PERIODICALS	0.00		0.00		220.00	220.00
220 REPAIR/MAINTENANCE SUPPLIES	13.95	0.01	22.62		1,000.00	977.38
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
321 TELEPHONE	566.12	0.27	1,155.61	0.14	6,900.00	5,744.39
325 COMMUNICATION-OTHER	140.00	0.07	556.67	0.07	2,400.00	1,843.33
331 TRAVEL/MILEAGE	0.00		0.00		600.00	600.00
332 ADMINISTRATOR MEETINGS &	410.69	0.19	587.89	0.07	3,500.00	2,912.11
333 STAFF MEETINGS & CONFERENCES	397.99	0.19	1,567.99	0.19	5,000.00	3,432.01
334 MEMBERSHIP DUES AND FEES	0.00		3,363.40	0.41	5,400.00	2,036.60
343 OTHER ADVERTISING	15.40	0.01	30.80		1,200.00	1,169.20
351 LEGAL NOTICES PUBLISHING	0.00		0.00		200.00	200.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		80.00	80.00
360 INSURANCE	0.00		808.04	0.10	3,300.00	2,491.96
400 REPAIRS & MAINTENANCE	0.00		0.00		1,000.00	1,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		6.00		900.00	894.00
440 PROFESSIONAL SERVICES	248.40	0.12	878.40	0.11	1,900.00	1,021.60
444 OTHER CONTRACTUAL SERVICES	596.52	0.28	1,638.90	0.20	0.00	-1,638.90
Account Total						
	11,958.03	5.61	46,194.49	5.58	207,525.00	161,330.51
Total Department	11,958.03	5.61	46,194.49	5.58	207,525.00	161,330.51
Elections						
Elections						
101 FULL-TIME EMPLOYEES - REGULAR	251.11	0.12	751.38	0.09	3,350.00	2,598.62
102 FULL-TIME EMPLOYEES - OVERTIME	23.04	0.01	26.80		0.00	-26.80
121 EMPLOYER PERA CONTRIBUTIONS	20.60	0.01	58.39	0.01	251.00	192.61
122 EMPLOYER FICA CONTRIBUTIONS	15.18	0.01	42.81	0.01	208.00	165.19
123 EMPLOYER MEDICARE CONTRIBUTION	3.53		9.99		49.00	39.01
130 EMPLOYER PAID INSURANCE	79.05	0.04	239.61	0.03	960.00	720.39
Account Total						
	392.51	0.18	1,128.98	0.14	4,818.00	3,689.02
Total Department	392.51	0.18	1,128.98	0.14	4,818.00	3,689.02
Accounting						
Accounting						
301 AUDITING/ACCOUNTING	480.00	0.23	4,480.00	0.54	4,900.00	420.00
351 LEGAL NOTICES PUBLISHING	0.00		157.50	0.02	1,600.00	1,442.50
Account Total						
	480.00	0.23	4,637.50	0.56	6,500.00	1,862.50
Total Department	480.00	0.23	4,637.50	0.56	6,500.00	1,862.50
Assessing						
Assessing						
305 ASSESSING FEES	0.00		30,809.00	3.72	30,809.00	0.00
351 LEGAL NOTICES PUBLISHING	0.00		0.00		300.00	300.00
Account Total						
			30,809.00	3.72	31,109.00	300.00
Total Department			30,809.00	3.72	31,109.00	300.00

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101 General Fund

	Actual		Actual		Annual Budget *	Variance
	Period to Date	%	Year-To-Date	%		
Law-Legal Services						
Law-Legal Services						
304 LEGAL FEES	5,872.50	2.76	7,892.50	0.95	35,000.00	27,107.50
Account Total	5,872.50	2.76	7,892.50	0.95	35,000.00	27,107.50
Total Department	5,872.50	2.76	7,892.50	0.95	35,000.00	27,107.50
Planning and Zoning						
Planning & Zoning						
150 WORKER'S COMPENSATION	0.00		0.00		200.00	200.00
210 OPERATING SUPPLIES	0.00		141.01	0.02	500.00	358.99
304 LEGAL FEES	2,188.80	1.03	4,672.80	0.56	7,500.00	2,827.20
321 TELEPHONE	21.41	0.01	42.86	0.01	250.00	207.14
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		1,500.00	1,500.00
351 LEGAL NOTICES PUBLISHING	67.50	0.03	187.50	0.02	1,000.00	812.50
360 INSURANCE	0.00		696.37	0.08	4,400.00	3,703.63
440 PROFESSIONAL SERVICES	7,915.00	3.71	14,739.67	1.78	37,000.00	22,260.33
444 OTHER CONTRACTUAL SERVICES	447.40	0.21	1,229.20	0.15	0.00	-1,229.20
Account Total	10,640.11	4.99	21,709.41	2.62	54,350.00	32,640.59
Total Department	10,640.11	4.99	21,709.41	2.62	54,350.00	32,640.59
Data Processing						
Data Processing						
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
309 EDP, SOFTWARE & DESIGN	1,032.95	0.48	1,032.95	0.12	4,500.00	3,467.05
370 MAINTENANCE/SUPPORT FEES	0.00		1,793.50	0.22	5,700.00	3,906.50
400 REPAIRS & MAINTENANCE	0.00		0.00		1,000.00	1,000.00
Account Total	1,032.95	0.48	2,826.45	0.34	12,200.00	9,373.55
Total Department	1,032.95	0.48	2,826.45	0.34	12,200.00	9,373.55
General Govt Building						
General Govt Buildings						
103 PART-TIME EMPLOYEES	200.90	0.09	691.02	0.08	4,300.00	3,608.98
121 EMPLOYER PERA CONTRIBUTIONS	15.06	0.01	51.77	0.01	323.00	271.23
122 EMPLOYER FICA CONTRIBUTIONS	12.06	0.01	41.46	0.01	267.00	225.54
123 EMPLOYER MEDICARE CONTRIBUTION	2.82		9.71		62.00	52.29
150 WORKER'S COMPENSATION	0.00		267.00	0.03	250.00	-17.00
210 OPERATING SUPPLIES	0.00		102.80	0.01	300.00	197.20
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		250.00	250.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		800.00	800.00
360 INSURANCE	0.00		104.02	0.01	2,800.00	2,695.98
380 UTILITY SERVICES	643.75	0.30	920.51	0.11	6,000.00	5,079.49
400 REPAIRS & MAINTENANCE	0.00		0.00		4,000.00	4,000.00
410 RENTALS	33.95	0.02	91.85	0.01	700.00	608.15
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		300.00	300.00
Account Total	908.54	0.43	2,280.14	0.28	20,352.00	18,071.86
Total Department	908.54	0.43	2,280.14	0.28	20,352.00	18,071.86

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General Engineering						
General Engineering						
303 ENGINEERING FEES	600.00	0.28	600.00	0.07	15,000.00	14,400.00
Account Total	600.00	0.28	600.00	0.07	15,000.00	14,400.00
Total Department	600.00	0.28	600.00	0.07	15,000.00	14,400.00
Police						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	255.58	0.12	774.60	0.09	3,500.00	2,725.40
121 EMPLOYER PERA CONTRIBUTIONS	19.18	0.01	58.11	0.01	263.00	204.89
122 EMPLOYER FICA CONTRIBUTIONS	15.32	0.01	46.49	0.01	217.00	170.51
123 EMPLOYER MEDICARE CONTRIBUTION	3.58		10.86		51.00	40.14
Account Total	293.66	0.14	890.06	0.11	4,031.00	3,140.94
Police						
101 FULL-TIME EMPLOYEES - REGULAR	41,499.43	19.48	128,520.11	15.53	722,518.00	593,997.89
102 FULL-TIME EMPLOYEES - OVERTIME	-493.82	-0.23	3,376.07	0.41	11,500.00	8,123.93
103 PART-TIME EMPLOYEES	9,700.38	4.55	28,605.10	3.46	45,000.00	16,394.90
104 Canine	230.72	0.11	692.16	0.08	3,000.00	2,307.84
121 EMPLOYER PERA CONTRIBUTIONS	8,473.32	3.98	26,038.22	3.15	123,591.00	97,552.78
122 EMPLOYER FICA CONTRIBUTIONS	165.00	0.08	896.11	0.11	8,000.00	7,103.89
123 EMPLOYER MEDICARE CONTRIBUTION	716.41	0.34	2,253.81	0.27	9,818.00	7,564.19
130 EMPLOYER PAID INSURANCE	10,491.18	4.92	32,375.41	3.91	118,412.00	86,036.59
150 WORKER'S COMPENSATION	0.00		37,901.00	4.58	27,000.00	-10,901.00
160 LIABILITY INSURANCE	0.00		80.00	0.01	350.00	270.00
210 OPERATING SUPPLIES	2,107.56	0.99	3,523.26	0.43	9,000.00	5,476.74
212 MOTOR FUELS	1,292.06	0.61	2,486.73	0.30	13,000.00	10,513.27
214 UNIFORMS	0.00		845.36	0.10	4,000.00	3,154.64
220 REPAIR/MAINTENANCE SUPPLIES	84.61	0.04	121.15	0.01	1,000.00	878.85
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		197.39	0.02	9,000.00	8,802.61
309 EDP, SOFTWARE & DESIGN	0.00		0.00		350.00	350.00
321 TELEPHONE	1,561.33	0.73	3,309.05	0.40	18,577.00	15,267.95
325 COMMUNICATION-OTHER	15.00	0.01	35.00		900.00	865.00
333 STAFF MEETINGS & CONFERENCES	1,800.00	0.84	3,382.49	0.41	8,000.00	4,617.51
334 MEMBERSHIP DUES AND FEES	50.00	0.02	7,754.30	0.94	9,000.00	1,245.70
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		5,764.48	0.70	20,400.00	14,635.52
370 MAINTENANCE/SUPPORT FEES	71.90	0.03	171.89	0.02	12,500.00	12,328.11
380 UTILITY SERVICES	1,282.79	0.60	1,800.80	0.22	7,200.00	5,399.20
400 REPAIRS & MAINTENANCE	333.92	0.16	1,388.92	0.17	10,000.00	8,611.08
410 RENTALS	0.00		13.20		0.00	-13.20
430 OTHER SERVICE/CHARGES-MISC.	760.00	0.36	1,160.00	0.14	6,000.00	4,840.00
440 PROFESSIONAL SERVICES	1,093.50	0.51	3,943.50	0.48	1,500.00	-2,443.50
444 OTHER CONTRACTUAL SERVICES	794.00	0.37	794.00	0.10	0.00	-794.00
Account Total	82,029.29	38.50	297,429.51	35.94	1,199,866.00	902,436.49
Total Department	82,322.95	38.63	298,319.57	36.05	1,203,897.00	905,577.43

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101 General Fund

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Fire						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	0.00		36.54		1,500.00	1,463.46
121 EMPLOYER PERA CONTRIBUTIONS	0.00		2.75		109.00	106.25
122 EMPLOYER FICA CONTRIBUTIONS	0.00		2.19		93.00	90.81
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.51		22.00	21.49
Account Total			41.99	0.01	1,724.00	1,682.01
Fire						
101 FULL-TIME EMPLOYEES - REGULAR	1,330.68	0.62	1,548.20	0.19	50,000.00	48,451.80
121 EMPLOYER PERA CONTRIBUTIONS	99.81	0.05	116.13	0.01	525.00	408.87
122 EMPLOYER FICA CONTRIBUTIONS	79.44	0.04	92.33	0.01	434.00	341.67
123 EMPLOYER MEDICARE CONTRIBUTION	18.57	0.01	21.58		702.00	680.42
130 EMPLOYER PAID INSURANCE	236.63	0.11	284.79	0.03	1,300.00	1,015.21
150 WORKER'S COMPENSATION	-1,596.00	-0.75	14,860.00	1.80	13,150.00	-1,710.00
160 LIABILITY INSURANCE	0.00		11.43		50.00	38.57
210 OPERATING SUPPLIES	90.00	0.04	1,508.78	0.18	7,520.00	6,011.22
212 MOTOR FUELS	74.16	0.03	124.43	0.02	2,700.00	2,575.57
214 UNIFORMS	0.00		0.00		3,000.00	3,000.00
216 PERIODICALS	46.00	0.02	46.00	0.01	500.00	454.00
220 REPAIR/MAINTENANCE SUPPLIES	10.58		126.19	0.02	4,000.00	3,873.81
240 SMALL TOOLS/MINOR EQUIPMENT	3,012.85	1.41	3,258.15	0.39	35,000.00	31,741.85
321 TELEPHONE	183.36	0.09	366.63	0.04	2,500.00	2,133.37
325 COMMUNICATION-OTHER	150.00	0.07	150.00	0.02	0.00	-150.00
330 TRAINING	0.00		0.00		15,000.00	15,000.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		6,000.00	6,000.00
334 MEMBERSHIP DUES AND FEES	25.00	0.01	489.00	0.06	2,500.00	2,011.00
343 OTHER ADVERTISING	0.00		0.00		300.00	300.00
360 INSURANCE	0.00		1,069.82	0.13	7,620.00	6,550.18
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		400.00	400.00
380 UTILITY SERVICES	1,507.16	0.71	2,695.32	0.33	10,000.00	7,304.68
400 REPAIRS & MAINTENANCE	424.99	0.20	1,141.99	0.14	7,000.00	5,858.01
430 OTHER SERVICE/CHARGES-MISC.	15.00	0.01	150.81	0.02	46,000.00	45,849.19
444 OTHER CONTRACTUAL SERVICES	0.00		1,735.00	0.21	5,000.00	3,265.00
Account Total						
	5,708.23	2.68	29,796.58	3.60	221,201.00	191,404.42
Total Department	5,708.23	2.68	29,838.57	3.61	222,925.00	193,086.43
Building Inspection						
Building Inspection						
331 TRAVEL/MILEAGE	238.38	0.11	526.64	0.06	3,200.00	2,673.36
444 OTHER CONTRACTUAL SERVICES	2,782.54	1.31	6,492.14	0.78	45,000.00	38,507.86
Account Total						
	3,020.92	1.42	7,018.78	0.85	48,200.00	41,181.22
Total Department	3,020.92	1.42	7,018.78	0.85	48,200.00	41,181.22
Animal Control						
Animal Control						
210 OPERATING SUPPLIES	0.00		0.00		175.00	175.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		2,000.00	2,000.00
Account Total						
					2,325.00	2,325.00
Total Department					2,325.00	2,325.00

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101 General Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Highways, Streets, Roadways						
Highways, Streets, Roadways						
101 FULL-TIME EMPLOYEES - REGULAR	8,400.84	3.94	25,138.97	3.04	109,700.00	84,561.03
103 PART-TIME EMPLOYEES	0.00		0.00		11,342.00	11,342.00
121 EMPLOYER PERA CONTRIBUTIONS	630.03	0.30	1,885.29	0.23	9,079.00	7,193.71
122 EMPLOYER FICA CONTRIBUTIONS	491.42	0.23	1,454.99	0.18	7,504.00	6,049.01
123 EMPLOYER MEDICARE CONTRIBUTION	114.96	0.05	340.30	0.04	1,755.00	1,414.70
130 EMPLOYER PAID INSURANCE	1,855.92	0.87	6,683.80	0.81	31,614.00	24,930.20
150 WORKER'S COMPENSATION	0.00		11,034.00	1.33	7,800.00	-3,234.00
210 OPERATING SUPPLIES	2,268.26	1.06	6,161.25	0.74	10,000.00	3,838.75
212 MOTOR FUELS	324.72	0.15	467.16	0.06	5,000.00	4,532.84
214 UNIFORMS	0.00		0.00		1,300.00	1,300.00
220 REPAIR/MAINTENANCE SUPPLIES	36.57	0.02	723.89	0.09	16,000.00	15,276.11
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		43.08	0.01	3,000.00	2,956.92
321 TELEPHONE	128.30	0.06	239.21	0.03	2,310.00	2,070.79
325 COMMUNICATION-OTHER	15.00	0.01	15.00		0.00	-15.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,200.00	1,200.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		1,423.34	0.17	6,000.00	4,576.66
380 UTILITY SERVICES	2,073.46	0.97	3,646.22	0.44	14,000.00	10,353.78
400 REPAIRS & MAINTENANCE	0.00		708.89	0.09	10,000.00	9,291.11
410 RENTALS	0.00		59.65	0.01	100.00	40.35
430 OTHER SERVICE/CHARGES-MISC.	15.00	0.01	956.31	0.12	2,500.00	1,543.69
440 PROFESSIONAL SERVICES	0.00		0.00		1,500.00	1,500.00
444 OTHER CONTRACTUAL SERVICES	0.00		61.55	0.01	2,000.00	1,938.45
Account Total						
	16,354.48	7.68	61,042.90	7.38	254,254.00	193,211.10
Total Department	16,354.48	7.68	61,042.90	7.38	254,254.00	193,211.10
Paved Streets						
Paved Streets						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		299.80	0.04	10,000.00	9,700.20
303 ENGINEERING FEES	5,163.28	2.42	5,163.28	0.62	41,000.00	35,836.72
400 REPAIRS & MAINTENANCE	0.00		0.00		151,268.00	151,268.00
Account Total						
	5,163.28	2.42	5,463.08	0.66	202,268.00	196,804.92
Total Department	5,163.28	2.42	5,463.08	0.66	202,268.00	196,804.92
Ice & Snow Removal						
Ice & Snow Removal						
102 FULL-TIME EMPLOYEES - OVERTIME	14,383.54	6.75	23,918.96	2.89	13,000.00	-10,918.96
121 EMPLOYER PERA CONTRIBUTIONS	1,078.77	0.51	1,793.88	0.22	975.00	-818.88
122 EMPLOYER FICA CONTRIBUTIONS	859.53	0.40	1,425.95	0.17	806.00	-619.95
123 EMPLOYER MEDICARE CONTRIBUTION	201.05	0.09	333.61	0.04	189.00	-144.61
130 EMPLOYER PAID INSURANCE	2,079.20	0.98	3,655.61	0.44	2,500.00	-1,155.61
150 WORKER'S COMPENSATION	0.00		1,081.00	0.13	1,000.00	-81.00
210 OPERATING SUPPLIES	2,268.26	1.06	5,891.44	0.71	8,000.00	2,108.56
212 MOTOR FUELS	0.00		21.23		1,000.00	978.77
220 REPAIR/MAINTENANCE SUPPLIES	7,665.65	3.60	11,457.15	1.38	20,000.00	8,542.85
240 SMALL TOOLS/MINOR EQUIPMENT	90.95	0.04	506.93	0.06	500.00	-6.93
360 INSURANCE	0.00		68.88	0.01	300.00	231.12

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101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget *	Variance
400 REPAIRS & MAINTENANCE	0.00		481.11	0.06	8,200.00	7,718.89
410 RENTALS	0.00		0.00		50.00	50.00
430 OTHER SERVICE/CHARGES-MISC.	49.99	0.02	135.88	0.02	2,500.00	2,364.12
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total	28,676.94	13.46	50,771.63	6.14	64,020.00	13,248.37
Total Department	28,676.94	13.46	50,771.63	6.14	64,020.00	13,248.37
Street Lighting						
Street Lighting						
380 UTILITY SERVICES	6,695.73	3.14	10,359.51	1.25	55,000.00	44,640.49
Account Total	6,695.73	3.14	10,359.51	1.25	55,000.00	44,640.49
Total Department	6,695.73	3.14	10,359.51	1.25	55,000.00	44,640.49
Sidewalks						
Sidewalks						
400 REPAIRS & MAINTENANCE	0.00		0.00		50,000.00	50,000.00
Account Total					50,000.00	50,000.00
Total Department					50,000.00	50,000.00
Waste Collection and Disposal						
Waste Collection & Disposal						
430 OTHER SERVICE/CHARGES-MISC.	836.04	0.39	1,672.08	0.20	9,800.00	8,127.92
Account Total	836.04	0.39	1,672.08	0.20	9,800.00	8,127.92
Total Department	836.04	0.39	1,672.08	0.20	9,800.00	8,127.92
Emer Mgmt/Health						
Emer Mgmt/Health						
210 OPERATING SUPPLIES	0.00		0.00		2,000.00	2,000.00
360 INSURANCE	0.00		178.43	0.02	760.00	581.57
380 UTILITY SERVICES	163.90	0.08	237.86	0.03	2,000.00	1,762.14
400 REPAIRS & MAINTENANCE	0.00		0.00		2,000.00	2,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		5,000.00	0.60	7,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	0.00		670.40	0.08	1,000.00	329.60
Account Total	163.90	0.08	6,086.69	0.74	14,760.00	8,673.31
Total Department	163.90	0.08	6,086.69	0.74	14,760.00	8,673.31
Parks and Recreation						
Parks & Recreation						
210 OPERATING SUPPLIES	0.00		168.68	0.02	500.00	331.32
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		100.00	100.00
321 TELEPHONE	332.20	0.16	681.93	0.08	4,500.00	3,818.07
325 COMMUNICATION-OTHER	15.00	0.01	35.00		100.00	65.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		50.00	50.00
334 MEMBERSHIP DUES AND FEES	0.00		360.00	0.04	500.00	140.00
410 RENTALS	0.00		0.00		30.00	30.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		3,500.00	3,500.00
Account Total	347.20	0.16	1,245.61	0.15	9,280.00	8,034.39
Total Department	347.20	0.16	1,245.61	0.15	9,280.00	8,034.39
Playgrounds						

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101 General Fund

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Playgrounds						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		3,000.00	3,000.00
Account Total					3,000.00	3,000.00
Total Department					3,000.00	3,000.00
Swimming Pool						
Swimming Pool						
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		0.00		9,300.00	9,300.00
103 PART-TIME EMPLOYEES	0.00		0.00		141,500.00	141,500.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		8,773.00	8,773.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		2,052.00	2,052.00
130 EMPLOYER PAID INSURANCE	0.00		0.00		500.00	500.00
150 WORKER'S COMPENSATION	0.00		9,356.00	1.13	5,800.00	-3,556.00
210 OPERATING SUPPLIES	0.00		291.73	0.04	25,000.00	24,708.27
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		12,000.00	12,000.00
221 LG REPAIR/MAINT SUPPLIES	0.00		0.00		20,000.00	20,000.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
262 COST OF CONCESSIONS	0.00		0.00		25,000.00	25,000.00
321 TELEPHONE	70.04	0.03	140.00	0.02	1,100.00	960.00
343 OTHER ADVERTISING	0.00		0.00		150.00	150.00
344 PROMOTION	0.00		0.00		3,000.00	3,000.00
360 INSURANCE	0.00		665.72	0.08	3,300.00	2,634.28
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		2,500.00	2,500.00
380 UTILITY SERVICES	683.64	0.32	1,079.04	0.13	65,000.00	63,920.96
400 REPAIRS & MAINTENANCE	0.00		10.00		4,000.00	3,990.00
410 RENTALS	0.00		0.00		750.00	750.00
430 OTHER SERVICE/CHARGES-MISC.	2,256.68	1.06	2,596.68	0.31	10,000.00	7,403.32
Account Total	3,010.36	1.41	14,139.17	1.71	340,725.00	326,585.83
Total Department	3,010.36	1.41	14,139.17	1.71	340,725.00	326,585.83
Other Recreational Facilities						
Other Recreational Facilities						
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		186.00	186.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		44.00	44.00
210 OPERATING SUPPLIES	14.98	0.01	156.46	0.02	8,500.00	8,343.54
214 UNIFORMS	350.00	0.16	350.00	0.04	500.00	150.00
220 REPAIR/MAINTENANCE SUPPLIES	29.45	0.01	52.00	0.01	5,500.00	5,448.00
240 SMALL TOOLS/MINOR EQUIPMENT	2,341.00	1.10	2,341.00	0.28	2,850.00	509.00
333 STAFF MEETINGS & CONFERENCES	0.00		11.32		350.00	338.68
334 MEMBERSHIP DUES AND FEES	0.00		130.00	0.02	450.00	320.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		112.62	0.01	2,000.00	1,887.38
380 UTILITY SERVICES	196.82	0.09	295.33	0.04	9,000.00	8,704.67
400 REPAIRS & MAINTENANCE	0.00		481.10	0.06	8,500.00	8,018.90
430 OTHER SERVICE/CHARGES-MISC.	450.00	0.21	450.00	0.05	3,000.00	2,550.00
444 OTHER CONTRACTUAL SERVICES	0.00		15,000.00	1.81	21,600.00	6,600.00
Account Total	3,382.25	1.59	19,379.83	2.34	65,730.00	46,350.17
Total Department	3,382.25	1.59	19,379.83	2.34	65,730.00	46,350.17

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101 General Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Park Areas						
Park Areas						
101 FULL-TIME EMPLOYEES - REGULAR	14,267.81	6.70	42,738.10	5.16	185,600.00	142,861.90
102 FULL-TIME EMPLOYEES - OVERTIME	115.26	0.05	115.26	0.01	2,000.00	1,884.74
103 PART-TIME EMPLOYEES	1,708.45	0.80	4,574.78	0.55	27,000.00	22,425.22
121 EMPLOYER PERA CONTRIBUTIONS	1,206.89	0.57	3,557.19	0.43	14,070.00	10,512.81
122 EMPLOYER FICA CONTRIBUTIONS	945.88	0.44	2,767.58	0.33	11,631.00	8,863.42
123 EMPLOYER MEDICARE CONTRIBUTION	221.19	0.10	647.28	0.08	3,112.00	2,464.72
130 EMPLOYER PAID INSURANCE	2,475.56	1.16	8,482.36	1.03	43,000.00	34,517.64
150 WORKER'S COMPENSATION	0.00		10,816.00	1.31	8,100.00	-2,716.00
210 OPERATING SUPPLIES	0.00		352.43	0.04	3,000.00	2,647.57
212 MOTOR FUELS	145.63	0.07	210.63	0.03	6,000.00	5,789.37
214 UNIFORMS	0.00		0.00		1,500.00	1,500.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		1,165.88	0.14	12,000.00	10,834.12
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		79.17	0.01	3,000.00	2,920.83
262 COST OF CONCESSIONS	0.00		0.00		2,000.00	2,000.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		400.00	400.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		150.00	150.00
360 INSURANCE	0.00		3,337.08	0.40	10,000.00	6,662.92
380 UTILITY SERVICES	714.85	0.34	1,211.83	0.15	6,000.00	4,788.17
400 REPAIRS & MAINTENANCE	0.00		0.00		1,000.00	1,000.00
410 RENTALS	0.00		59.65	0.01	6,500.00	6,440.35
430 OTHER SERVICE/CHARGES-MISC.	12.50	0.01	205.50	0.02	3,000.00	2,794.50
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		6,500.00	6,500.00
Account Total						
	21,814.02	10.24	80,320.72	9.71	355,563.00	275,242.28
Total Department	21,814.02	10.24	80,320.72	9.71	355,563.00	275,242.28
Forestry and Nursery						
Forestry & Nursery						
210 OPERATING SUPPLIES	0.00		0.00		600.00	600.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		339.98	0.04	750.00	410.02
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		25.00	25.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		25.00		8,700.00	8,675.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		14,000.00	14,000.00
Account Total						
			364.98	0.04	24,475.00	24,110.02
Total Department			364.98	0.04	24,475.00	24,110.02
Historic Watertower						
Historic Watertower						
430 OTHER SERVICE/CHARGES-MISC.	49.83	0.02	111.83	0.01	2,000.00	1,888.17
Account Total						
	49.83	0.02	111.83	0.01	2,000.00	1,888.17
Total Department	49.83	0.02	111.83	0.01	2,000.00	1,888.17
Dodge County Arena						
Dodge County Arena						
430 OTHER SERVICE/CHARGES-MISC.	0.00		128.25	0.02	22,677.00	22,548.75
440 PROFESSIONAL SERVICES	0.00		270.00	0.03	300.00	30.00
Account Total						
			398.25	0.05	22,977.00	22,578.75
Total Department			398.25	0.05	22,977.00	22,578.75

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101 General Fund

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Capital						
Council						
580 OTHER EQUIPMENT	0.00		0.00		22,500.00	22,500.00
Account Total					22,500.00	22,500.00
City Clerk						
570 OFFICE EQUIP AND FURNISHINGS	0.00		0.00		6,000.00	6,000.00
Account Total					6,000.00	6,000.00
Police						
550 MOTOR VEHICLES	323.00	0.15	323.00	0.04	0.00	-323.00
Account Total	323.00	0.15	323.00	0.04		-323.00
Fire						
550 MOTOR VEHICLES	0.00		0.00		56,666.00	56,666.00
Account Total					56,666.00	56,666.00
Highways, Streets, Roadways						
530 IMPR OTHER THAN BUILDINGS	0.00		0.00		50,000.00	50,000.00
540 HEAVY MACHINERY	0.00		0.00		74,136.00	74,136.00
550 MOTOR VEHICLES	277.59	0.13	830.69	0.10	0.00	-830.69
611 BOND INTEREST	42.45	0.02	129.43	0.02	0.00	-129.43
Account Total	320.04	0.15	960.12	0.12	124,136.00	123,175.88
Park Areas						
530 IMPR OTHER THAN BUILDINGS	0.00		0.00		55,800.00	55,800.00
550 MOTOR VEHICLES	0.00		0.00		30,000.00	30,000.00
Account Total					85,800.00	85,800.00
Total Department	643.04	0.30	1,283.12	0.16	295,102.00	293,818.88
Unallocated Expenses						
Unallocated Expenditures						
360 INSURANCE	0.00		13,067.55	1.58	21,650.00	8,582.45
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		7,970.00	7,970.00
433 MMUA SAFETY PROGRAM	13.48	0.01	3,804.48	0.46	7,000.00	3,195.52
Account Total	13.48	0.01	16,872.03	2.04	36,620.00	19,747.97
Total Department	13.48	0.01	16,872.03	2.04	36,620.00	19,747.97
Other Financing Uses						
Other Financing Uses						
720 OPERATING TRANSFERS	0.00		89,000.00	10.76	89,000.00	0.00
Account Total			89,000.00	10.76	89,000.00	
Total Department			89,000.00	10.76	89,000.00	
Total Expenses	213,085.54	100.00	827,478.66	100.00	3,854,272.00	3,026,793.34
Net Income(Loss)	-142,698.67	-66.97	-646,195.56	-78.09		

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211 Library Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Revenue						
Library						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		334,913.00	-334,913.00
3362 COUNTY CONTR - SELCO	15,331.78	54.54	15,331.78	18.46	61,396.00	-46,064.22
3363 GRANT	968.89	3.45	968.89	1.17	0.00	968.89
3410 CHARGES FOR SERVICES	18.87	0.07	54.77	0.07	400.00	-345.23
3412 CHARGES FOR SERVICES-PRIN	96.82	0.34	263.55	0.32	400.00	-136.45
3513 LIBRARY FINES	450.63	1.60	847.61	1.02	5,000.00	-4,152.39
3621 INTEREST EARNED	108.00	0.38	401.00	0.48	150.00	251.00
3623 CONTR/DONATION FROM PRIVA	20.00	0.07	3,411.44	4.11	1,050.00	2,361.44
3624 MISC REVENUE - REFUNDS	38.98	0.14	80.26	0.10	400.00	-319.74
Total Department	17,033.97	60.60	21,359.30	25.71	403,709.00	-382,349.70
Total Revenue	17,033.97	100.00	21,359.30	100.00	403,709.00	-382,349.70
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	830.85	2.96	2,357.50	2.84	9,974.00	7,616.50
121 EMPLOYER PERA CONTRIBUTIONS	62.31	0.22	176.84	0.21	728.00	551.16
122 EMPLOYER FICA CONTRIBUTIONS	49.82	0.18	141.49	0.17	602.00	460.51
123 EMPLOYER MEDICARE CONTRIBUTION	11.66	0.04	33.11	0.04	250.00	216.89
Account Total	954.64	3.40	2,708.94	3.26	11,554.00	8,845.06
Total Department	954.64	3.40	2,708.94	3.26	11,554.00	8,845.06
Library						
Library						
101 FULL-TIME EMPLOYEES - REGULAR	14,909.76	53.04	44,550.24	53.63	241,750.00	197,199.76
103 PART-TIME EMPLOYEES	813.78	2.90	1,951.57	2.35	0.00	-1,951.57
121 EMPLOYER PERA CONTRIBUTIONS	1,179.26	4.20	3,449.76	4.15	18,300.00	14,850.24
122 EMPLOYER FICA CONTRIBUTIONS	927.17	3.30	2,933.19	3.53	15,128.00	12,194.81
123 EMPLOYER MEDICARE CONTRIBUTION	216.82	0.77	685.92	0.83	3,583.00	2,897.08
130 EMPLOYER PAID INSURANCE	3,058.47	10.88	9,356.50	11.26	39,200.00	29,843.50
150 WORKER'S COMPENSATION	0.00		2,203.00	2.65	1,000.00	-1,203.00
160 LIABILITY INSURANCE	0.00		11.43	0.01	0.00	-11.43
210 OPERATING SUPPLIES	148.10	0.53	765.61	0.92	2,800.00	2,034.39
216 PERIODICALS	0.00		205.40	0.25	450.00	244.60
218 BOOKS	807.06	2.87	3,282.45	3.95	10,800.00	7,517.55
219 AUDIO VISUAL	163.60	0.58	190.44	0.23	5,800.00	5,609.56
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		700.00	700.00
222 ELECTRONIC SERVICES	0.00		1,531.10	1.84	6,000.00	4,468.90
240 SMALL TOOLS/MINOR EQUIPMENT	199.99	0.71	199.99	0.24	100.00	-99.99
304 LEGAL FEES	14.50	0.05	14.50	0.02	1,000.00	985.50
309 EDP, SOFTWARE & DESIGN	2,808.74	9.99	4,213.11	5.07	15,200.00	10,986.89
321 TELEPHONE	135.66	0.48	331.34	0.40	1,700.00	1,368.66
325 COMMUNICATION-OTHER	0.00		0.00		500.00	500.00
331 TRAVEL/MILEAGE	0.00		0.00		500.00	500.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		850.00	850.00

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211 Library Fund

	Actual		Actual		Annual Budget *	Variance
	Period to Date	%	Year-To-Date	%		
334 MEMBERSHIP DUES AND FEES	169.00	0.60	219.00	0.26	500.00	281.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		756.91	0.91	3,500.00	2,743.09
370 MAINTENANCE/SUPPORT FEES	116.85	0.42	116.85	0.14	2,000.00	1,883.15
380 UTILITY SERVICES	1,267.90	4.51	2,164.08	2.61	8,700.00	6,535.92
400 REPAIRS & MAINTENANCE	123.00	0.44	123.00	0.15	2,500.00	2,377.00
430 OTHER SERVICE/CHARGES-MISC.	94.50	0.34	235.80	0.28	2,000.00	1,764.20
433 MMUA SAFETY PROGRAM	0.00		592.50	0.71	844.00	251.50
440 PROFESSIONAL SERVICES	0.00		270.00	0.33	500.00	230.00
441 LIBRARY PROGRAMS	0.00		0.00		4,000.00	4,000.00
570 OFFICE EQUIP AND FURNISHINGS	0.00		0.00		2,000.00	2,000.00
Account Total						
	27,154.16	96.60	80,353.69	96.74	392,155.00	311,801.31
Total Department	27,154.16	96.60	80,353.69	96.74	392,155.00	311,801.31
Total Expenses	28,108.80	100.00	83,062.63	100.00	403,709.00	320,646.37
Net Income(Loss)	-11,074.83	-39.40	-61,703.33	-74.29		

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290 Economic Development

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Revenue						
Community/Economic Development						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		69,602.00	-69,602.00
3621 INTEREST EARNED	25.00	2.28	84.00	0.53	2,000.00	-1,916.00
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		20,000.00	-20,000.00
Total Department	25.00	2.28	84.00	0.53	91,602.00	-91,518.00
Total Revenue	25.00	100.00	84.00	100.00	91,602.00	-91,518.00
Expenses						
Community/Economic Development						
101 FULL-TIME EMPLOYEES - REGULAR	848.20	77.47	2,538.45	16.02	11,500.00	8,961.55
121 EMPLOYER PERA CONTRIBUTIONS	63.02	5.76	188.64	1.19	863.00	674.36
122 EMPLOYER FICA CONTRIBUTIONS	50.91	4.65	152.36	0.96	713.00	560.64
123 EMPLOYER MEDICARE CONTRIBUTION	11.90	1.09	35.61	0.22	167.00	131.39
130 EMPLOYER PAID INSURANCE	74.60	6.81	229.55	1.45	1,100.00	870.45
150 WORKER'S COMPENSATION	0.00		65.00	0.41	300.00	235.00
210 OPERATING SUPPLIES	0.00		141.01	0.89	400.00	258.99
303 ENGINEERING FEES	0.00		0.00		3,000.00	3,000.00
304 LEGAL FEES	0.00		0.00		4,000.00	4,000.00
321 TELEPHONE	31.19	2.85	61.24	0.39	500.00	438.76
325 COMMUNICATION-OTHER	15.00	1.37	151.67	0.96	200.00	48.33
333 STAFF MEETINGS & CONFERENCES	0.00		15.89	0.10	500.00	484.11
334 MEMBERSHIP DUES AND FEES	0.00		100.50	0.63	500.00	399.50
360 INSURANCE	0.00		88.39	0.56	360.00	271.61
414 COMMERCIAL PROGRAMS	0.00		0.00		20,000.00	20,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		1,220.00	7.70	4,500.00	3,280.00
440 PROFESSIONAL SERVICES	0.00		270.00	1.70	500.00	230.00
444 OTHER CONTRACTUAL SERVICES	0.00		10,588.75	66.82	42,500.00	31,911.25
Account Total	1,094.82	100.00	15,847.06	100.00	91,603.00	75,755.94
Total Department	1,094.82	100.00	15,847.06	100.00	91,603.00	75,755.94
Total Expenses	1,094.82	100.00	15,847.06	100.00	91,603.00	75,755.94
Net Income(Loss)	-1,069.82	-97.72	-15,763.06	-99.47		

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601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget *	Variance
Revenue						
Distribution						
3621 INTEREST EARNED	440.57	1.63	2,017.79	0.57	5,000.00	-2,982.21
3622 RENTS AND ROYALTIES	3,592.80	13.27	8,207.06	2.31	23,500.00	-15,292.94
3624 MISC REVENUE - REFUNDS	0.00		0.00		500.00	-500.00
3626 MONEY MARKET INTEREST	2.00	0.01	6.00		0.00	6.00
3710 WATER SALES - CUSTOMERS	76,135.85	281.20	194,202.96	54.71	754,469.00	-560,266.04
3715 CONNECTION/RECONNECTION F	0.00		0.00		100.00	-100.00
3716 WATER ACCESS CHARGE-BP	1,200.00	4.43	13,200.00	3.72	0.00	13,200.00
3718 METER SALES	325.00	1.20	3,850.00	1.08	6,000.00	-2,150.00
3746 PENALTIES	692.02	2.56	1,895.84	0.53	7,000.00	-5,104.16
Total Department	82,388.24	304.30	223,379.65	62.93	796,569.00	-573,189.35
Total Revenue	82,388.24	100.00	223,379.65	100.00	796,569.00	-573,189.35
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	157.35	0.58	254,754.25	71.77	254,283.00	-471.25
611 BOND INTEREST	24.07	0.09	23,167.29	6.53	43,597.00	20,429.71
620 PAYING AGENT FEES	0.00		247.50	0.07	0.00	-247.50
Account Total	181.42	0.67	278,169.04	78.36	297,880.00	19,710.96
Total Department	181.42	0.67	278,169.04	78.36	297,880.00	19,710.96
Power and Pumping						
Power & Pumping						
380 UTILITY SERVICES	4,173.48	15.41	6,115.66	1.72	40,000.00	33,884.34
Account Total	4,173.48	15.41	6,115.66	1.72	40,000.00	33,884.34
Total Department	4,173.48	15.41	6,115.66	1.72	40,000.00	33,884.34
Distribution						
Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	6,221.18	22.98	19,398.77	5.46	86,000.00	66,601.23
102 FULL-TIME EMPLOYEES - OVERTIME	593.64	2.19	891.04	0.25	5,000.00	4,108.96
121 EMPLOYER PERA CONTRIBUTIONS	475.54	1.76	1,486.26	0.42	6,825.00	5,338.74
122 EMPLOYER FICA CONTRIBUTIONS	404.66	1.49	1,203.94	0.34	5,642.00	4,438.06
123 EMPLOYER MEDICARE CONTRIBUTION	94.67	0.35	281.53	0.08	1,320.00	1,038.47
130 EMPLOYER PAID INSURANCE	1,154.56	4.26	3,723.51	1.05	12,500.00	8,776.49
150 WORKER'S COMPENSATION	0.00		3,688.00	1.04	3,000.00	-688.00
160 LIABILITY INSURANCE	0.00		11.43		40.00	28.57
210 OPERATING SUPPLIES	3,334.23	12.31	7,240.45	2.04	50,000.00	42,759.55
212 MOTOR FUELS	236.53	0.87	392.52	0.11	1,200.00	807.48
214 UNIFORMS	0.00		15.00		420.00	405.00
220 REPAIR/MAINTENANCE SUPPLIES	169.95	0.63	252.15	0.07	62,100.00	61,847.85
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		203.00	0.06	5,000.00	4,797.00
260 METERS	2,503.96	9.25	3,295.96	0.93	8,000.00	4,704.04
360 INSURANCE	0.00		1,442.49	0.41	6,000.00	4,557.51
400 REPAIRS & MAINTENANCE	186.47	0.69	667.56	0.19	85,000.00	84,332.44
410 RENTALS	0.00		0.00		2,600.00	2,600.00

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601 Water Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
430 OTHER SERVICE/CHARGES-MISC.	0.00		300.00	0.08	3,600.00	3,300.00
433 MMUA SAFETY PROGRAM	13.48	0.05	2,454.49	0.69	4,800.00	2,345.51
440 PROFESSIONAL SERVICES	0.00		505.00	0.14	2,500.00	1,995.00
444 OTHER CONTRACTUAL SERVICES	0.00		61.57	0.02	0.00	-61.57
Account Total						
	15,388.87	56.84	47,514.67	13.39	351,547.00	304,032.33
Total Department	15,388.87	56.84	47,514.67	13.39	351,547.00	304,032.33
Administration						
Administration						
101 FULL-TIME EMPLOYEES - REGULAR	3,833.69	14.16	12,308.22	3.47	76,500.00	64,191.78
102 FULL-TIME EMPLOYEES - OVERTIME	68.68	0.25	79.02	0.02	0.00	-79.02
121 EMPLOYER PERA CONTRIBUTIONS	291.98	1.08	927.51	0.26	5,738.00	4,810.49
122 EMPLOYER FICA CONTRIBUTIONS	223.61	0.83	713.57	0.20	4,743.00	4,029.43
123 EMPLOYER MEDICARE CONTRIBUTION	52.30	0.19	166.93	0.05	1,109.00	942.07
130 EMPLOYER PAID INSURANCE	822.54	3.04	2,505.56	0.71	13,000.00	10,494.44
210 OPERATING SUPPLIES	0.00		262.45	0.07	800.00	537.55
216 PERIODICALS	0.00		0.00		100.00	100.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
301 AUDITING/ACCOUNTING	432.00	1.60	432.00	0.12	4,406.00	3,974.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
304 LEGAL FEES	0.00		0.00		750.00	750.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		500.00	500.00
321 TELEPHONE	166.85	0.62	317.30	0.09	2,400.00	2,082.70
325 COMMUNICATION-OTHER	444.73	1.64	1,068.28	0.30	5,000.00	3,931.72
333 STAFF MEETINGS & CONFERENCES	160.00	0.59	400.00	0.11	1,500.00	1,100.00
334 MEMBERSHIP DUES AND FEES	0.00		270.40	0.08	500.00	229.60
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		1,200.00	1,200.00
370 MAINTENANCE/SUPPORT FEES	0.00		917.66	0.26	2,725.00	1,807.34
430 OTHER SERVICE/CHARGES-MISC.	58.50	0.22	83.50	0.02	200.00	116.50
438 CREDIT CARD FEES	329.06	1.22	959.71	0.27	2,800.00	1,840.29
440 PROFESSIONAL SERVICES	0.00		540.00	0.15	1,800.00	1,260.00
444 OTHER CONTRACTUAL SERVICES	447.40	1.65	1,229.20	0.35	0.00	-1,229.20
Account Total						
	7,331.34	27.08	23,181.31	6.53	131,371.00	108,189.69
Total Department	7,331.34	27.08	23,181.31	6.53	131,371.00	108,189.69
Total Expenses						
	27,075.11	100.00	354,980.68	100.00	820,798.00	465,817.32
Net Income(Loss)						
	55,313.13	204.30	-131,601.03	-37.07		

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602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Sewage Distribution						
3621 INTEREST EARNED	360.28	0.64	885.56	0.27	6,000.00	-5,114.44
3626 MONEY MARKET INTEREST	1.00		3.00		0.00	3.00
3718 METER SALES	0.00		0.00		8,000.00	-8,000.00
3720 SEWER SERVICE	166,735.03	297.59	458,515.04	142.38	1,785,000.00	-1,326,484.96
3725 SEWER CONNECTION FEES	750.00	1.34	8,250.00	2.56	20,000.00	-11,750.00
3746 PENALTIES	1,647.45	2.94	4,875.04	1.51	18,000.00	-13,124.96
3922 OTHER MISC-GOVT	25,162.00	44.91	25,162.00	7.81	132,500.00	-107,338.00
Total Department	194,655.76	347.42	497,690.64	154.55	1,969,500.00	-1,471,809.36
Total Revenue	194,655.76	100.00	497,690.64	100.00	1,969,500.00	-1,471,809.36
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	157.35	0.28	105,295.21	32.70	775,824.00	670,528.79
611 BOND INTEREST	24.07	0.04	58,412.41	18.14	116,395.00	57,982.59
Account Total	181.42	0.32	163,707.62	50.84	892,219.00	728,511.38
Total Department	181.42	0.32	163,707.62	50.84	892,219.00	728,511.38
Sewer Plant						
Sewer Plant						
101 FULL-TIME EMPLOYEES - REGULAR	12,615.68	22.52	39,783.46	12.35	175,400.00	135,616.54
102 FULL-TIME EMPLOYEES - OVERTIME	1,543.48	2.75	2,398.52	0.74	10,000.00	7,601.48
103 PART-TIME EMPLOYEES	0.00		0.00		11,440.00	11,440.00
121 EMPLOYER PERA CONTRIBUTIONS	969.18	1.73	3,070.90	0.95	13,905.00	10,834.10
122 EMPLOYER FICA CONTRIBUTIONS	844.92	1.51	2,514.90	0.78	12,204.00	9,689.10
123 EMPLOYER MEDICARE CONTRIBUTION	197.59	0.35	588.17	0.18	2,854.00	2,265.83
130 EMPLOYER PAID INSURANCE	2,361.07	4.21	7,367.32	2.29	23,550.00	16,182.68
150 WORKER'S COMPENSATION	0.00		8,255.00	2.56	6,000.00	-2,255.00
160 LIABILITY INSURANCE	0.00		0.00		35.00	35.00
210 OPERATING SUPPLIES	765.61	1.37	2,141.13	0.66	35,000.00	32,858.87
211 CHEMICALS	5,594.73	9.99	11,252.80	3.49	60,000.00	48,747.20
212 MOTOR FUELS	0.00		0.00		2,000.00	2,000.00
214 UNIFORMS	0.00		0.00		910.00	910.00
216 PERIODICALS	0.00		0.00		30.00	30.00
220 REPAIR/MAINTENANCE SUPPLIES	951.63	1.70	818.34	0.25	16,000.00	15,181.66
221 LG REPAIR/MAINT SUPPLIES	0.00		0.00		50,000.00	50,000.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		24.41	0.01	5,000.00	4,975.59
301 AUDITING/ACCOUNTING	384.00	0.69	384.00	0.12	3,818.00	3,434.00
303 ENGINEERING FEES	405.00	0.72	405.00	0.13	10,000.00	9,595.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		400.00	400.00
321 TELEPHONE	123.61	0.22	247.04	0.08	2,400.00	2,152.96
333 STAFF MEETINGS & CONFERENCES	44.69	0.08	864.69	0.27	2,200.00	1,335.31
334 MEMBERSHIP DUES AND FEES	0.00		0.00		130.00	130.00
360 INSURANCE	0.00		2,032.05	0.63	8,000.00	5,967.95
370 MAINTENANCE/SUPPORT FEES	0.00		459.25	0.14	1,365.00	905.75

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602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
380 UTILITY SERVICES	3,246.18	5.79	6,738.67	2.09	65,000.00	58,261.33
381 PURCHASED POWER	6,871.15	12.26	10,135.15	3.15	122,000.00	111,864.85
400 REPAIRS & MAINTENANCE	0.00		101.65	0.03	50,000.00	49,898.35
430 OTHER SERVICE/CHARGES-MISC.	139.06	0.25	298.12	0.09	3,200.00	2,901.88
433 MMUA SAFETY PROGRAM	0.00		2,073.75	0.64	4,130.00	2,056.25
440 PROFESSIONAL SERVICES	2,182.00	3.89	7,857.75	2.44	50,000.00	42,142.25
Account Total						
	39,239.58	70.03	109,812.07	34.10	746,971.00	637,158.93
Total Department	39,239.58	70.03	109,812.07	34.10	746,971.00	637,158.93
Sewage Distribution						
Sewer Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	3,304.06	5.90	10,197.87	3.17	45,400.00	35,202.13
102 FULL-TIME EMPLOYEES - OVERTIME	237.46	0.42	355.75	0.11	5,000.00	4,644.25
121 EMPLOYER PERA CONTRIBUTIONS	251.31	0.45	777.27	0.24	3,780.00	3,002.73
122 EMPLOYER FICA CONTRIBUTIONS	209.35	0.37	623.49	0.19	3,125.00	2,501.51
123 EMPLOYER MEDICARE CONTRIBUTION	48.96	0.09	145.77	0.05	731.00	585.23
130 EMPLOYER PAID INSURANCE	680.24	1.21	2,093.49	0.65	7,500.00	5,406.51
150 WORKER'S COMPENSATION	0.00		2,514.00	0.78	3,000.00	486.00
160 LIABILITY INSURANCE	0.00		11.43		40.00	28.57
210 OPERATING SUPPLIES	1,361.98	2.43	1,924.72	0.60	11,000.00	9,075.28
212 MOTOR FUELS	155.90	0.28	261.46	0.08	6,400.00	6,138.54
214 UNIFORMS	116.02	0.21	471.00	0.15	210.00	-261.00
220 REPAIR/MAINTENANCE SUPPLIES	169.95	0.30	192.50	0.06	2,000.00	1,807.50
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,500.00	1,500.00
260 METERS	2,503.96	4.47	3,295.96	1.02	8,000.00	4,704.04
360 INSURANCE	0.00		3,161.12	0.98	13,000.00	9,838.88
380 UTILITY SERVICES	243.60	0.43	376.51	0.12	3,500.00	3,123.49
400 REPAIRS & MAINTENANCE	1,351.50	2.41	3,121.59	0.97	65,000.00	61,878.41
410 RENTALS	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		3,000.00	3,000.00
433 MMUA SAFETY PROGRAM	13.48	0.02	380.74	0.12	590.00	209.26
440 PROFESSIONAL SERVICES	0.00		0.00		2,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	0.00		61.57	0.02	0.00	-61.57
Account Total						
	10,647.77	19.00	29,966.24	9.31	184,876.00	154,909.76
Total Department	10,647.77	19.00	29,966.24	9.31	184,876.00	154,909.76
San Sewer-Admin/General						
San Sewer-Admin/General						
101 FULL-TIME EMPLOYEES - REGULAR	3,291.10	5.87	10,405.12	3.23	60,000.00	49,594.88
102 FULL-TIME EMPLOYEES - OVERTIME	46.10	0.08	52.68	0.02	1,000.00	947.32
121 EMPLOYER PERA CONTRIBUTIONS	249.68	0.45	783.03	0.24	4,575.00	3,791.97
122 EMPLOYER FICA CONTRIBUTIONS	192.64	0.34	605.96	0.19	3,782.00	3,176.04
123 EMPLOYER MEDICARE CONTRIBUTION	45.03	0.08	141.68	0.04	885.00	743.32
130 EMPLOYER PAID INSURANCE	646.56	1.15	1,970.31	0.61	9,600.00	7,629.69
150 WORKER'S COMPENSATION	0.00		0.00		350.00	350.00
210 OPERATING SUPPLIES	0.00		170.45	0.05	1,500.00	1,329.55
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		590.00	590.00
301 AUDITING/ACCOUNTING	48.00	0.09	48.00	0.01	585.00	537.00
303 ENGINEERING FEES	0.00		0.00		500.00	500.00
304 LEGAL FEES	0.00		72.50	0.02	0.00	-72.50
321 TELEPHONE	212.70	0.38	441.70	0.14	2,956.00	2,514.30

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602 Sewer Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
325 COMMUNICATION-OTHER	444.73	0.79	1,068.28	0.33	5,000.00	3,931.72
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		50.00	0.02	20.00	-30.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	0.00		456.66	0.14	1,750.00	1,293.34
430 OTHER SERVICE/CHARGES-MISC.	7.50	0.01	22.50	0.01	50.00	27.50
438 CREDIT CARD FEES	329.06	0.59	959.71	0.30	2,800.00	1,840.29
440 PROFESSIONAL SERVICES	0.00		70.00	0.02	400.00	330.00
444 OTHER CONTRACTUAL SERVICES	447.40	0.80	1,229.20	0.38	0.00	-1,229.20
Account Total						
	5,960.50	10.64	18,547.78	5.76	96,868.00	78,320.22
Total Department	5,960.50	10.64	18,547.78	5.76	96,868.00	78,320.22
Total Expenses	56,029.27	100.00	322,033.71	100.00	1,920,934.00	1,598,900.29
Net Income (Loss)	138,626.49	247.42	175,656.93	54.55		

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Income Statement by Department
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604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Transmission/Distribution						
3621 INTEREST EARNED	2,883.15	1.32	5,428.23	0.92	10,000.00	-4,571.77
3622 RENTS AND ROYALTIES	419.09	0.19	1,257.27	0.21	3,000.00	-1,742.73
3624 MISC REVENUE - REFUNDS	160.00	0.07	170,718.72	28.83	1,000.00	169,718.72
3626 MONEY MARKET INTEREST	15.00	0.01	47.00	0.01	0.00	47.00
3735 ELECTRIC ASSESSMENT	220.00	0.10	880.00	0.15	4,400.00	-3,520.00
3740 ELECTRIC SALES-RES/COMM	270,378.07	124.03	875,340.71	147.83	3,980,836.00	-3,105,495.29
3742 ELECTRIC SALES-DEMAND	25,461.98	11.68	84,986.52	14.35	405,000.00	-320,013.48
3745 CONNECTION/RECONNECTION F	200.00	0.09	500.00	0.08	4,800.00	-4,300.00
3746 PENALTIES	4,523.32	2.07	11,537.51	1.95	40,000.00	-28,462.49
3747 ELECTRIC METER HOOKUP FEE	65.00	0.03	260.00	0.04	0.00	260.00
3748 Recapture Written Off	0.00		59.99	0.01	0.00	59.99
3749 CIP Chg	8,101.48	3.72	26,294.04	4.44	111,463.00	-85,168.96
Total Department	312,427.09	143.32	1,177,309.99	198.83	4,560,499.00	-3,383,189.01
Total Revenue	312,427.09	100.00	1,177,309.99	100.00	4,560,499.00	-3,383,189.01
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	164.34	0.08	593.44	0.10	2,950.00	2,356.56
121 EMPLOYER PERA CONTRIBUTIONS	12.32	0.01	44.50	0.01	221.00	176.50
122 EMPLOYER FICA CONTRIBUTIONS	9.86		35.62	0.01	183.00	147.38
123 EMPLOYER MEDICARE CONTRIBUTION	2.30		8.32		43.00	34.68
Account Total						
	188.82	0.09	681.88	0.12	3,397.00	2,715.12
Total Department	188.82	0.09	681.88	0.12	3,397.00	2,715.12
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		45,190.84	7.63	45,191.00	0.16
611 BOND INTEREST	0.00		3,809.45	0.64	7,167.00	3,357.55
Account Total						
			49,000.29	8.28	52,358.00	3,357.71
Total Department			49,000.29	8.28	52,358.00	3,357.71
Power Supply						
Power Supply						
381 PURCHASED POWER	162,887.65	74.72	346,813.88	58.57	2,716,346.00	2,369,532.12
Account Total						
	162,887.65	74.72	346,813.88	58.57	2,716,346.00	2,369,532.12
Total Department	162,887.65	74.72	346,813.88	58.57	2,716,346.00	2,369,532.12
Transmission/Distribution						
Transmission/Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	22,286.05	10.22	69,022.11	11.66	340,500.00	271,477.89
102 FULL-TIME EMPLOYEES - OVERTIME	48.74	0.02	48.74	0.01	13,100.00	13,051.26
121 EMPLOYER PERA CONTRIBUTIONS	1,675.14	0.77	5,180.31	0.87	26,520.00	21,339.69
122 EMPLOYER FICA CONTRIBUTIONS	1,350.34	0.62	4,177.88	0.71	21,923.00	17,745.12
123 EMPLOYER MEDICARE CONTRIBUTION	315.80	0.14	977.08	0.17	5,127.00	4,149.92
130 EMPLOYER PAID INSURANCE	2,747.03	1.26	8,593.69	1.45	27,000.00	18,406.31
150 WORKER'S COMPENSATION	0.00		11,575.00	1.95	12,560.00	985.00

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604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
210 OPERATING SUPPLIES	318.52	0.15	955.99	0.16	10,000.00	9,044.01
212 MOTOR FUELS	321.60	0.15	506.94	0.09	5,500.00	4,993.06
214 UNIFORMS	0.00		0.00		2,400.00	2,400.00
220 REPAIR/MAINTENANCE SUPPLIES	471.18	0.22	7,601.10	1.28	91,500.00	83,898.90
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		49.53	0.01	4,000.00	3,950.47
260 METERS	0.00		0.00		10,000.00	10,000.00
270 TRANSFORMERS	3,058.76	1.40	10,000.29	1.69	25,000.00	14,999.71
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		1,858.20	0.31	9,000.00	7,141.80
380 UTILITY SERVICES	2,142.72	0.98	3,768.50	0.64	13,500.00	9,731.50
400 REPAIRS & MAINTENANCE	0.00		516.03	0.09	5,000.00	4,483.97
410 RENTALS	0.00		15.20		500.00	484.80
430 OTHER SERVICE/CHARGES-MISC.	0.00		2,225.47	0.38	3,600.00	1,374.53
433 MMUA SAFETY PROGRAM	13.48	0.01	2,469.49	0.42	4,720.00	2,250.51
437 LOCATES	18.90	0.01	68.90	0.01	3,000.00	2,931.10
444 OTHER CONTRACTUAL SERVICES	173.59	0.08	1,937.89	0.33	55,000.00	53,062.11
Account Total						
	34,941.85	16.03	131,548.34	22.22	694,700.00	563,151.66
Total Department	34,941.85	16.03	131,548.34	22.22	694,700.00	563,151.66
Customer Account/Meter Reader						
Customer Account/Mtr Reader						
613 Customer Interest	0.00		0.00		100.00	100.00
Account Total						
					100.00	100.00
Total Department					100.00	100.00
Administration & General						
Administration & General						
101 FULL-TIME EMPLOYEES - REGULAR	7,994.60	3.67	25,317.25	4.28	146,000.00	120,682.75
102 FULL-TIME EMPLOYEES - OVERTIME	114.28	0.05	130.27	0.02	2,000.00	1,869.73
121 EMPLOYER PERA CONTRIBUTIONS	606.16	0.28	1,903.62	0.32	11,100.00	9,196.38
122 EMPLOYER FICA CONTRIBUTIONS	468.89	0.22	1,476.99	0.25	9,176.00	7,699.01
123 EMPLOYER MEDICARE CONTRIBUTION	109.66	0.05	345.42	0.06	2,147.00	1,801.58
130 EMPLOYER PAID INSURANCE	1,560.92	0.72	4,757.59	0.80	31,000.00	26,242.41
150 WORKER'S COMPENSATION	0.00		0.00		840.00	840.00
160 LIABILITY INSURANCE	0.00		11.43		40.00	28.57
210 OPERATING SUPPLIES	0.00		427.58	0.07	2,750.00	2,322.42
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
301 AUDITING/ACCOUNTING	432.00	0.20	432.00	0.07	4,406.00	3,974.00
304 LEGAL FEES	0.00		0.00		5,000.00	5,000.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	661.44	0.30	1,332.24	0.22	7,920.00	6,587.76
325 COMMUNICATION-OTHER	949.45	0.44	2,069.84	0.35	10,500.00	8,430.16
333 STAFF MEETINGS & CONFERENCES	339.26	0.16	3,161.44	0.53	3,500.00	338.56
334 MEMBERSHIP DUES AND FEES	1,500.00	0.69	8,760.00	1.48	40,000.00	31,240.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
370 MAINTENANCE/SUPPORT FEES	0.00		1,655.18	0.28	4,000.00	2,344.82
400 REPAIRS & MAINTENANCE	0.00		0.00		550.00	550.00
429 CIP PROGRAM	2,286.00	1.05	4,159.14	0.70	95,244.00	91,084.86
430 OTHER SERVICE/CHARGES-MISC.	1,311.68	0.60	2,901.87	0.49	135,000.00	132,098.13
438 CREDIT CARD FEES	752.11	0.35	2,156.42	0.36	5,600.00	3,443.58

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604 Electric Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
440 PROFESSIONAL SERVICES	0.00		630.00	0.11	7,500.00	6,870.00
444 OTHER CONTRACTUAL SERVICES	894.79	0.41	2,458.37	0.42	0.00	-2,458.37
Account Total	19,981.24	9.17	64,086.65	10.82	525,923.00	461,836.35
Total Department	19,981.24	9.17	64,086.65	10.82	525,923.00	461,836.35
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		100,000.00	100,000.00
Account Total					100,000.00	100,000.00
Total Department					100,000.00	100,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		75,000.00	75,000.00
Account Total					75,000.00	75,000.00
Total Department					75,000.00	75,000.00
Total Expenses	217,999.56	100.00	592,131.04	100.00	4,167,824.00	3,575,692.96
Net Income (Loss)	94,427.53	43.32	585,178.95	98.83		

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605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Storm Public Works						
3621 INTEREST EARNED	2,679.97	45.05	5,905.57	3.79	3,000.00	2,905.57
3626 MONEY MARKET INTEREST	11.00	0.18	33.00	0.02	0.00	33.00
3730 STORM USER CHARGE	37,107.58	623.71	111,383.10	71.48	432,280.00	-320,896.90
3746 PENALTIES	408.98	6.87	1,157.63	0.74	2,200.00	-1,042.37
Total Department	40,207.53	675.82	118,479.30	76.03	437,480.00	-319,000.70
Total Revenue	40,207.53	100.00	118,479.30	100.00	437,480.00	-319,000.70
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		114,451.07	73.45	114,451.00	-0.07
611 BOND INTEREST	0.00		15,685.52	10.07	30,324.00	14,638.48
Account Total			130,136.59	83.51	144,775.00	14,638.41
Total Department			130,136.59	83.51	144,775.00	14,638.41
Storm Public Works						
Storm Public Works						
101 FULL-TIME EMPLOYEES - REGULAR	2,355.97	39.60	7,051.25	4.52	31,000.00	23,948.75
103 PART-TIME EMPLOYEES	0.00		0.00		6,780.00	6,780.00
121 EMPLOYER PERA CONTRIBUTIONS	176.69	2.97	528.81	0.34	2,610.00	2,081.19
122 EMPLOYER FICA CONTRIBUTIONS	140.15	2.36	416.04	0.27	2,342.00	1,925.96
123 EMPLOYER MEDICARE CONTRIBUTION	32.74	0.55	97.25	0.06	504.00	406.75
130 EMPLOYER PAID INSURANCE	475.70	8.00	1,709.78	1.10	7,621.00	5,911.22
210 OPERATING SUPPLIES	296.61	4.99	931.74	0.60	7,000.00	6,068.26
214 UNIFORMS	0.00		0.00		280.00	280.00
220 REPAIR/MAINTENANCE SUPPLIES	29.43	0.49	51.99	0.03	20,500.00	20,448.01
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
325 COMMUNICATION-OTHER	439.73	7.39	1,063.27	0.68	5,000.00	3,936.73
331 TRAVEL/MILEAGE	0.00		0.00		100.00	100.00
360 INSURANCE	0.00		194.37	0.12	800.00	605.63
370 MAINTENANCE/SUPPORT FEES	0.00		385.66	0.25	1,700.00	1,314.34
400 REPAIRS & MAINTENANCE	0.00		481.09	0.31	35,000.00	34,518.91
410 RENTALS	0.00		2.00		0.00	-2.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		75.00	75.00
433 MMUA SAFETY PROGRAM	13.47	0.23	2,399.48	1.54	4,750.00	2,350.52
440 PROFESSIONAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total	3,960.49	66.57	15,312.73	9.83	131,562.00	116,249.27
Total Department	3,960.49	66.57	15,312.73	9.83	131,562.00	116,249.27
Storm Administration						
Storm Admin						
101 FULL-TIME EMPLOYEES - REGULAR	1,066.86	17.93	3,469.06	2.23	19,500.00	16,030.94
121 EMPLOYER PERA CONTRIBUTIONS	79.73	1.34	259.56	0.17	1,463.00	1,203.44
122 EMPLOYER FICA CONTRIBUTIONS	61.73	1.04	202.04	0.13	1,209.00	1,006.96
123 EMPLOYER MEDICARE CONTRIBUTION	14.44	0.24	47.26	0.03	283.00	235.74
130 EMPLOYER PAID INSURANCE	189.58	3.19	578.02	0.37	3,000.00	2,421.98

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605 Storm Water

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
150 WORKER'S COMPENSATION	0.00		3,595.00	2.31	5,600.00	2,005.00
210 OPERATING SUPPLIES	0.00		46.01	0.03	700.00	653.99
301 AUDITING/ACCOUNTING	96.00	1.61	96.00	0.06	980.00	884.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
304 LEGAL FEES	0.00		29.00	0.02	0.00	-29.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
370 MAINTENANCE/SUPPORT FEES	0.00		141.30	0.09	450.00	308.70
430 OTHER SERVICE/CHARGES-MISC.	2.50	0.04	7.50		200.00	192.50
438 CREDIT CARD FEES	329.06	5.53	959.71	0.62	2,800.00	1,840.29
440 PROFESSIONAL SERVICES	0.00		540.00	0.35	725.00	185.00
444 OTHER CONTRACTUAL SERVICES	149.09	2.51	409.62	0.26	0.00	-409.62
Account Total	1,988.99	33.43	10,380.08	6.66	42,210.00	31,829.92
Total Department	1,988.99	33.43	10,380.08	6.66	42,210.00	31,829.92
Total Expenses	5,949.48	100.00	155,829.40	100.00	318,547.00	162,717.60
Net Income(Loss)	34,258.05	575.82	-37,350.10	-23.97		

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606 ICE ARENA

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget *	Variance
Revenue						
Ice Arena						
3450 SCHOOL/YOUTH ICE RENTAL	27,616.10	115.98	27,750.10	40.97	200,000.00	-172,249.90
3451 LEAGUE HOCKEY	651.93	2.74	5,005.85	7.39	79,000.00	-73,994.15
3452 PUBLIC SKATE	169.08	0.71	700.06	1.03	2,500.00	-1,799.94
3453 OPEN HOCKEY/ ICE TIME	470.33	1.98	1,108.32	1.64	5,000.00	-3,891.68
3454 LEASED SIGN REVENUE	0.00		0.00		3,500.00	-3,500.00
3455 CONCESSION/RENTS	0.00		0.00		2,516.00	-2,516.00
3456 POP/GUMBALL SALES	206.95	0.87	515.69	0.76	3,000.00	-2,484.31
3457 SKATE RENTS/SHARPENING	63.59	0.27	179.59	0.27	1,500.00	-1,320.41
3458 PRO SHOP SALES	3.00	0.01	33.00	0.05	200.00	-167.00
3624 MISC REVENUE - REFUNDS	0.00		700.07	1.03	0.00	700.07
Total Department	29,180.98	122.56	35,992.68	53.14	297,216.00	-261,223.32
Total Revenue	29,180.98	100.00	35,992.68	100.00	297,216.00	-261,223.32
Expenses						
Ice Arena						
Ice Arena						
101 FULL-TIME EMPLOYEES - REGULAR	7,417.60	31.15	22,198.80	32.78	96,500.00	74,301.20
103 PART-TIME EMPLOYEES	3,259.72	13.69	10,941.96	16.16	48,000.00	37,058.04
121 EMPLOYER PERA CONTRIBUTIONS	624.42	2.62	1,911.70	2.82	9,000.00	7,088.30
122 EMPLOYER FICA CONTRIBUTIONS	638.22	2.68	1,983.40	2.93	8,959.00	6,975.60
123 EMPLOYER MEDICARE CONTRIBUTION	149.26	0.63	463.86	0.68	1,400.00	936.14
130 EMPLOYER PAID INSURANCE	1,601.84	6.73	4,876.70	7.20	23,000.00	18,123.30
142 UNEMPLOYMENT BENEFIT	-172.24	-0.72	-172.24	-0.25	0.00	172.24
150 WORKER'S COMPENSATION	0.00		4,417.00	6.52	3,500.00	-917.00
210 OPERATING SUPPLIES	75.93	0.32	198.12	0.29	4,000.00	3,801.88
214 UNIFORMS	0.00		0.00		600.00	600.00
220 REPAIR/MAINTENANCE SUPPLIES	225.76	0.95	3,695.46	5.46	7,500.00	3,804.54
240 SMALL TOOLS/MINOR EQUIPMENT	64.99	0.27	64.99	0.10	1,000.00	935.01
261 MERCH FOR RESALE-TAX	357.61	1.50	357.61	0.53	2,000.00	1,642.39
301 AUDITING/ACCOUNTING	0.00		0.00		900.00	900.00
321 TELEPHONE	287.79	1.21	576.11	0.85	3,200.00	2,623.89
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,000.00	1,000.00
334 MEMBERSHIP DUES AND FEES	0.00		275.60	0.41	400.00	124.40
343 OTHER ADVERTISING	14.05	0.06	28.10	0.04	200.00	171.90
370 MAINTENANCE/SUPPORT FEES	0.00		276.00	0.41	2,400.00	2,124.00
380 UTILITY SERVICES	7,319.27	30.74	12,767.06	18.85	76,000.00	63,232.94
400 REPAIRS & MAINTENANCE	1,848.72	7.76	1,848.72	2.73	22,500.00	20,651.28
430 OTHER SERVICE/CHARGES-MISC.	97.35	0.41	352.00	0.52	2,000.00	1,648.00
433 MMUA SAFETY PROGRAM	0.00		592.50	0.87	1,010.00	417.50
440 PROFESSIONAL SERVICES	0.00		0.00		500.00	500.00
444 OTHER CONTRACTUAL SERVICES	0.00		73.59	0.11	0.00	-73.59
Account Total	23,810.29	100.00	67,727.04	100.00	315,569.00	247,841.96
Total Department	23,810.29	100.00	67,727.04	100.00	315,569.00	247,841.96

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606 ICE ARENA

	Actual			Actual			
	Period to Date	%		Year-To-Date	%	Annual Budget "	Variance
Total Expenses	23,810.29	100.00		67,727.04	100.00	315,569.00	247,841.96
Net Income(Loss)	5,370.69	22.56		-31,734.36	-46.86		

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609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Financial Administration						
3621 INTEREST EARNED	586.78	0.62	4,327.49	1.47	3,000.00	1,327.49
3624 MISC REVENUE - REFUNDS	0.00		0.00		250.00	-250.00
3626 MONEY MARKET INTEREST	10.00	0.01	35.00	0.01	0.00	35.00
Total Department	596.78	0.63	4,362.49	1.49	3,250.00	1,112.49
Merchandise						
3781 SALES - LIQUOR	41,321.48	43.79	114,524.21	39.00	422,000.00	-307,475.79
3782 SALES - BEER	57,706.09	61.16	156,195.18	53.19	904,000.00	-747,804.82
3783 SALES - WINE	20,163.51	21.37	58,674.32	19.98	195,000.00	-136,325.68
3784 SALES - MISC. TAXABLE	1,942.73	2.06	5,119.53	1.74	22,000.00	-16,880.47
3786 SALES - NON-TAXABLE	426.57	0.45	934.35	0.32	5,215.00	-4,280.65
3794 CASH OVER	165.45	0.18	189.71	0.06	0.00	189.71
Total Department	121,725.83	129.00	335,637.30	114.29	1,548,215.00	-1,212,577.70
Total Revenue	122,322.61	100.00	339,999.79	100.00	1,551,465.00	-1,211,465.21
Expenses						
Financial Administration						
Financial Administration						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		2,600.00	2,600.00
121 EMPLOYER PERA CONTRIBUTIONS	0.00		0.00		195.00	195.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		161.00	161.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		38.00	38.00
301 AUDITING/ACCOUNTING	432.00	0.46	432.00	0.15	4,406.00	3,974.00
Account Total	432.00	0.46	432.00	0.15	7,400.00	6,968.00
Total Department	432.00	0.46	432.00	0.15	7,400.00	6,968.00
Merchandise						
Merchandise						
210 OPERATING SUPPLIES	153.31	0.16	616.51	0.21	2,500.00	1,883.49
251 LIQUOR	34,632.76	36.70	107,980.86	36.77	440,100.00	332,119.14
252 BEER	36,129.02	38.29	105,126.42	35.80	701,200.00	596,073.58
254 MISC TAXABLES (SOFT DRINKS,ETC	1,149.45	1.22	2,545.88	0.87	15,000.00	12,454.12
257 ICE	145.27	0.15	240.72	0.08	2,000.00	1,759.28
259 NON-TAX MISC (O.J., ETC)	192.00	0.20	381.61	0.13	642.00	260.39
335 FREIGHT	1,052.25	1.12	2,006.54	0.68	10,000.00	7,993.46
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		50.00	50.00
438 CREDIT CARD FEES	1,755.99	1.86	6,091.82	2.07	25,000.00	18,908.18
Account Total	75,210.05	79.71	224,990.36	76.61	1,196,492.00	971,501.64
Total Department	75,210.05	79.71	224,990.36	76.61	1,196,492.00	971,501.64

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609 Liquor Fund

		Actual		Actual		Annual Budget "	Variance
		Period to Date	%	Year-To-Date	%		
Manager							
Manager							
101	FULL-TIME EMPLOYEES - REGULAR	5,745.60	6.09	17,195.04	5.86	75,000.00	57,804.96
121	EMPLOYER PERA CONTRIBUTIONS	430.92	0.46	1,289.63	0.44	5,625.00	4,335.37
122	EMPLOYER FICA CONTRIBUTIONS	346.80	0.37	1,037.81	0.35	4,650.00	3,612.19
123	EMPLOYER MEDICARE CONTRIBUTION	81.10	0.09	242.70	0.08	1,088.00	845.30
130	EMPLOYER PAID INSURANCE	742.78	0.79	2,282.89	0.78	8,500.00	6,217.11
150	WORKER'S COMPENSATION	0.00		5,817.00	1.98	5,000.00	-817.00
210	OPERATING SUPPLIES	160.52	0.17	591.45	0.20	700.00	108.55
216	PERIODICALS	0.00		0.00		40.00	40.00
240	SMALL TOOLS/MINOR EQUIPMENT	90.64	0.10	271.92	0.09	3,600.00	3,328.08
304	LEGAL FEES	0.00		0.00		100.00	100.00
321	TELEPHONE	150.19	0.16	300.28	0.10	1,900.00	1,599.72
331	TRAVEL/MILEAGE	0.00		0.00		250.00	250.00
333	STAFF MEETINGS & CONFERENCES	1,165.00	1.23	1,165.00	0.40	900.00	-265.00
334	MEMBERSHIP DUES AND FEES	0.00		735.00	0.25	1,500.00	765.00
343	OTHER ADVERTISING	0.00		951.37	0.32	9,000.00	8,048.63
351	LEGAL NOTICES PUBLISHING	0.00		0.00		250.00	250.00
352	GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370	MAINTENANCE/SUPPORT FEES	0.00		1,150.38	0.39	3,000.00	1,849.62
430	OTHER SERVICE/CHARGES-MISC.	0.00		20.00	0.01	1,000.00	980.00
433	MMUA SAFETY PROGRAM	0.00		592.50	0.20	1,200.00	607.50
439	CASH SHORT	130.26	0.14	193.45	0.07	0.00	-193.45
440	PROFESSIONAL SERVICES	0.00		540.00	0.18	525.00	-15.00
Account Total							
		9,043.81	9.58	34,376.42	11.71	123,853.00	89,476.58
Total Department		9,043.81	9.58	34,376.42	11.71	123,853.00	89,476.58
Cashiers							
Cashiers							
101	FULL-TIME EMPLOYEES - REGULAR	3,123.20	3.31	9,350.80	3.18	44,000.00	34,649.20
103	PART-TIME EMPLOYEES	2,771.28	2.94	9,085.34	3.09	40,000.00	30,914.66
121	EMPLOYER PERA CONTRIBUTIONS	442.08	0.47	1,274.85	0.43	6,300.00	5,025.15
122	EMPLOYER FICA CONTRIBUTIONS	345.15	0.37	1,082.13	0.37	5,208.00	4,125.87
123	EMPLOYER MEDICARE CONTRIBUTION	80.73	0.09	253.10	0.09	1,218.00	964.90
130	EMPLOYER PAID INSURANCE	1,561.97	1.66	4,717.20	1.61	19,000.00	14,282.80
160	LIABILITY INSURANCE	0.00		11.43		40.00	28.57
333	STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
334	MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
Account Total							
		8,324.41	8.82	25,774.85	8.78	116,116.00	90,341.15
Total Department		8,324.41	8.82	25,774.85	8.78	116,116.00	90,341.15
Janitor							
Janitor							
210	OPERATING SUPPLIES	34.33	0.04	167.17	0.06	600.00	432.83
Account Total							
		34.33	0.04	167.17	0.06	600.00	432.83
Total Department		34.33	0.04	167.17	0.06	600.00	432.83

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609 Liquor Fund

	Actual		Actual		Annual Budget *	Variance
	Period to Date	%	Year-To-Date	%		
Buildings and Maintenance						
Buildings & Maintenance						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		88.36	0.03	100.00	11.64
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
360 INSURANCE	0.00		2,275.06	0.77	4,500.00	2,224.94
380 UTILITY SERVICES	1,029.87	1.09	1,646.65	0.56	12,500.00	10,853.35
400 REPAIRS & MAINTENANCE	50.00	0.05	3,527.47	1.20	21,000.00	17,472.53
410 RENTALS	234.96	0.25	391.60	0.13	750.00	358.40
Account Total	1,314.83	1.39	7,929.14	2.70	39,850.00	31,920.86
Total Department	1,314.83	1.39	7,929.14	2.70	39,850.00	31,920.86
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		13,000.00	13,000.00
Account Total					13,000.00	13,000.00
Total Department					13,000.00	13,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		16,000.00	16,000.00
Account Total					16,000.00	16,000.00
Total Department					16,000.00	16,000.00
Total Expenses	94,359.43	100.00	293,669.94	100.00	1,513,311.00	1,219,641.06
Net Income(Loss)	27,963.18	29.63	46,329.85	15.78		

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CITY OF KASSON
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610 Maple Grove Cemetery

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget *	Variance
Revenue						
Cemetery Operations						
3410 CHARGES FOR SERVICES	0.00		400.00	6.96	9,000.00	-8,600.00
3411 CEMETARY LAND RENT	3,045.55	260.02	3,045.55	53.01	6,000.00	-2,954.45
3621 INTEREST EARNED	310.18	26.48	968.52	16.86	4,000.00	-3,031.48
3624 MISC REVENUE - REFUNDS	0.00		0.00		300.00	-300.00
3626 MONEY MARKET INTEREST	4.00	0.34	13.00	0.23	0.00	13.00
3711 BURIAL LOTS	0.00		0.00		4,000.00	-4,000.00
Total Department	3,359.73	286.85	4,427.07	77.06	23,300.00	-18,872.93
Total Revenue	3,359.73	100.00	4,427.07	100.00	23,300.00	-18,872.93
Expenses						
Cemetery Operations						
Cemetery Operations						
101 FULL-TIME EMPLOYEES - REGULAR	786.62	67.16	2,354.08	40.97	10,500.00	8,145.92
121 EMPLOYER PERA CONTRIBUTIONS	58.99	5.04	176.54	3.07	788.00	611.46
122 EMPLOYER FICA CONTRIBUTIONS	45.98	3.93	137.59	2.39	651.00	513.41
123 EMPLOYER MEDICARE CONTRIBUTION	10.74	0.92	32.17	0.56	152.00	119.83
130 EMPLOYER PAID INSURANCE	132.60	11.32	404.12	7.03	1,600.00	1,195.88
150 WORKER'S COMPENSATION	0.00		838.00	14.59	465.00	-373.00
210 OPERATING SUPPLIES	10.00	0.85	25.34	0.44	500.00	474.66
212 MOTOR FUELS	0.00		0.00		500.00	500.00
214 UNIFORMS	0.00		0.00		50.00	50.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		500.00	500.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		2,000.00	2,000.00
301 AUDITING/ACCOUNTING	96.00	8.20	96.00	1.67	980.00	884.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		100.00	100.00
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
360 INSURANCE	0.00		150.34	2.62	600.00	449.66
370 MAINTENANCE/SUPPORT FEES	0.00		1,200.30	20.89	1,560.00	359.70
380 UTILITY SERVICES	30.34	2.59	60.80	1.06	250.00	189.20
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		8,000.00	8,000.00
440 PROFESSIONAL SERVICES	0.00		270.00	4.70	400.00	130.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		24,000.00	24,000.00
Account Total	1,171.27	100.00	5,745.28	100.00	54,196.00	48,450.72
Total Department	1,171.27	100.00	5,745.28	100.00	54,196.00	48,450.72
Total Expenses	1,171.27	100.00	5,745.28	100.00	54,196.00	48,450.72
Net Income(Loss)	2,188.46	186.85	-1,318.21	-22.94		

Investments 1st Qtr 2019

JANUARY

PURCHASED

MBS-World Fin Cap	393	\$60,000
MBS-World Fin Cap	601	\$90,000

TRANSFERRED

MBS Cap One	101	-\$65,120
MBS Cap One	384	-\$34,880
MBS Cap One	602	\$100,000
RBC-Barclays	101	-\$220,900
RBC-Barclays	604	\$220,900
MBS Bofi	101	-\$100,000
MBS Bofi	602	\$100,000
MBS-Discover	401	\$50,000
MBS-Discover	609	-\$50,000

FEBRUARY

MARCH

Cash and Investment Summary Draft
Mar-19

	1010	1011	1040	1041	TOTAL
	CASH	CASH- Debt Service	Investments	Money Markets	
101 General Fund	81,953		1,174,000	15,657	1,271,611
210 STABILIZATION FUND	169,535		-	2,543	172,078
211 Library Fund	103,474		-	-	103,474
225 EDA Financial Assistance Fund	60,481		75,000	-	135,481
247 Assisted Living	-				-
248 Downtown	11				11
249 TIF	79,881				79,881
290 Economic Development	24,354		-		24,354
382 16th St NE	11,753				11,753
384 GO Refinding 2011	27,059		-	-	27,059
385 Aquatic Center	75,432				75,432
386 Fire Truck and Equipment	1,777				1,777
389 Oppidan Assessment	10,771				10,771
391 Oppidan/Folkestad TIF	129,221		745,000	3,824	878,045
392 GO Refunding 2015A	168,024				168,024
393 2017 Street Assessment Project	107,703		284,000	1,587	393,290
401 Permanent Revolving Impr Fund	56,479		902,750	10,949	970,178
412 16th St NE	(30,180)				(30,180)
423 3-4-5	172,795				172,795
424 Hwy 57	(26,734)				(26,734)
426 16th St NW	(10,709)				(10,709)
601 Water Fund	81,055	252,388	180,950	1,684	516,077
602 Sewer Fund	(76,001)	391,863	1,735,000	1,480	2,052,342
604 Electric Fund	116,507	44,599	2,533,800	14,221	2,709,127
605 Storm Water	(54,820)	117,985	1,025,000	10,091	1,098,256
606 ICE ARENA	(40,472)		-	-	(40,472)
609 Liquor Fund	131,917		469,800	9,685	611,402
610 Maple Grove Cemetery	49,127		100,999	3,631	153,757
875 Community Policing Fund	11,731		-		11,731
877 Festival in Park Fund	14,633				14,633
	<u>1,446,755</u>	<u>806,836</u>	<u>9,226,299</u>	<u>75,351</u>	<u>11,555,241</u>