

KASSON CITY COUNCIL REGULAR MEETING AGENDA

Wednesday, August 24, 2022

6:00 PM

PLEDGE OF ALLEGIANCE

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 August 10, 2022

b. Claims processed after the August 10, 2022 regular meeting, as audited for payment

c. Evaluations: None

d. Committee/Commission/Board Minutes:

i. Library Board July Minutes

e. Conferences:

i. Ian Albers EDA Assistant Connecting Entrepreneurial Communities Redwing
9/8-9/22 \$100

B. VISITORS TO THE COUNCIL

C. MAYOR'S REPORT

D. 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.

E. PUBLIC HEARING

1. Annexation of small piece to the south of Schutte owned by Jeremy Bigelow

F. COMMITTEE REPORT

G. OLD BUSINESS

G.1 Budget

G.2 Cannabis

a. Cities and Regulation of Edible Cannabis

b. Draft THC Ordinance

H. NEW BUSINESS

1. GIS Agreement

2. Resolution Setting a Public Hearing on Vacation of Easement for Kwik Trip North

I. ADMINISTRATOR’S REPORT

1. Report
 - a. PROTECT Formula Program
 - b. Copy of CMPAS Customer Service Matrix

J. ENGINEER’S REPORT

K. PERSONNEL

1. Job Description update for School Resource Officer

L. ATTORNEY

M. CORRESPONDENCE

1. MN Dept of Revenue 2022 Market Value Update – LMC
2. LGA Formula Update Background
3. Notice of Proposed Taxes Required Supplement Information
4. Summer Reading Fun Facts
5. Hilltop Securities Economic Commentary
6. Opportunities for Growth in Utility Scale Storage

N. ADJOURN

KASSON CITY COUNCIL REGULAR MEETING MINUTES

Wednesday, August 10, 2022

6:00 PM

Pursuant to due call and notice thereof, a regular City Council meeting was held at City Hall on the 10th day of August, 2022 at 6:00 PM.

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

THE FOLLOWING MEMBERS WERE ABSENT: None

THE FOLLOWING WERE ALSO PRESENT: City Administrator Timothy Ibsch, City Clerk Linda Rappe, Community Development Assistant Ian Albers, Police Chief Josh Hanson, Fire Chief Joe Fitch, Finance Director Nancy Zaworski, City Engineer Theobald, Paul Johnson, Eric Gahr, Patrick Gordon, Dene Dryden – Post Bulletin, Bill MacMonegle and Tim O'Marro.

PLEDGE OF ALLIEGANCE

APPROVE AGENDA

Add: J.1 Pay Estimate

Add: 1.4 Ballot Language

Add: 1.5 Quote for cemetery

Motion to Approve the Agenda as amended made by Councilperson Christensen, second by Councilperson Ferris with All Voting Aye

CONSENT AGENDA

Minutes from July 27, 2022

Claims processed after the July 27, 2022 regular meeting, as audited for payment in the amount of \$795,387.74.

Committee/Commission/Board Minutes:

Park Board Minutes – July

Library Board Minutes – April

Library Board Minutes – June

Planning Commission Meeting – July

Fire Department Meeting - August

Resolution Certifying Delinquent Claims to the County Auditor

Resolution #8.1-22

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

Resolution for Donation to the Parks Department from KMGSA

Resolution #8.2-22

***Resolution Accepting Donations for the Park and Recreation Department
(on file)***

Conferences:

Jesse Kasel	Glock Armorer Course	Jordan, MN	11/22/22	\$250
Paul Lindgren	MNCPA Conference 2022	Brainerd, MN	10/3-4/22	\$250

Motion to Approve the Consent Agenda made by Councilperson Burton, second by Councilperson Egger with All Voting Aye.

PUBLIC HEARING

VISITORS TO THE COUNCIL

Patrick Gordon – ZED – Mr. Gordon gave a presentation on the new Zumbro Education District building in Kasson. This is a K-12 public school district and they serve 6 member districts. They have been in Kasson before at the old elementary school. Students that they serve are special ed and at risk students and this is a specialized facility. There is an open house for the public on Sept 6 from 5-7pm. with a ribbon cutting ceremony.

MAYOR'S REPORT

PUBLIC FORUM

COMMITTEE REPORTS

Plaza 57 Daycare Conditional Use Permit – Administrator Ibisch stated that the Planning and Zoning Board held the public hearing on Monday August 8 and had many questions for Mr. Clemons. Planning Assistant Ian Albers stated that this is a 84 child facility. The play area will be to the south side of the building and fenced. We have asked for a circulation plan with designated drop off and pick up spots for the daycare. This will fill the Plaza 57 building. Councilperson Burton stated that the Planning Commission had question regarding the green space. Mr. Albers stated that the City's Ordinance states that daycare provide 40 sq feet per child and plaza 57 is providing 3500 sq feet. Albers read through the findings of fact. **Motion to Approve the Conditional Use Permit was made by Councilperson Egger, second by Councilperson Burton with All Voting Aye.**

Resolution #8.3-22

Resolution Approving A Conditional Use Permit for Property at 301 Mantorville Ave South (known as Plaza 57) for a Commercial Day Care in a C2 General Business District
(on file)

Gahr Fence Conditional Use Permit – Administrator Ibisch gave the Council the background on the fence Ordinance. Eric Gahr stated that this has gone very smoothly and all of his access easements are in place. Ibisch read through the conditions. **Motion to Approve the Conditional Use Permit made by Councilperson Egger, second by Councilperson Burton with All Voting Aye.**

Resolution #8.4-22

Resolution Approving a Conditional Use Permit to Allow a Fence on the Property line to the South, North and West of 1001 5th Ave NW
(on file)

OLD BUSINESS

Ordinance Changing Liquor Ordinance to include the word "public" – Administrator Ibisch stated that this is something that the Council had approved a while ago and needed to be written up formally and published. **Motion to Approve made by Councilperson Burton, second by Councilperson Ferris with All Voting Aye.**

Ordinance #8.1-22
Ordinance Amending the Kasson Code of Ordinances Alcohol Licensing Section 110.
(on file)

Cannabis Legislation Discussion

Cities and Regulations for Edible Cannabis – Mayor McKern stated that some Counties are doing the licensing for this and would like the Administrator to check with them to see what they are doing first. The County does the tobacco licensing and would probably to this too. If the County is not doing anything then we can discuss putting something into place.

NEW BUSINESS

Budget and Levy Dates/Change of December Meetings – Finance Director Zaworski ran through the memo to approve the preliminary levy date of Sept 14, and to approve the mtg changes of dates to December 14 and 21.

Motion to set the Preliminary Levy on Sept 14 and December 14 for the Final Levy with moving the second meeting in December to December 21 for a backup Levy date made by Mayor Mckern, second by Councilperson Christensen with All Voting Aye.

2023 Budget – FYI and discussion – Mayor McKern stated that if anyone has any questions regarding the budget that they can talk to the Finance Director anytime. The Finance Director stated that there will be discussion on the budget on August 24.

Event Permit – Legion – staff did not see any problems with this. **Motion to Approve the permit made by Councilperson Christensen, second by Councilperson Egler with All Voting Aye.**

Sidewalk Maintenance – Administrator Ibisch stated that this is from a loss control meeting he had with the League. The City does currently have a sidewalk inspection and replacement policy, the Leagues policy is more involved and would require more time. Mayor McKern suggested sending this to the Planning Commission for their reviewal. Engineer Theobald stated that we did pass a ADA transition plan that is a federal requirement so incorporating that into the policy would be good and currently we are not assessing anything for the ada plan.

ADMINISTRATOR'S REPORT

Report – Administrator Ibisch went through report and highlighted the load forecast memo and stated their concern of peak energy days.

City of Kasson Default Properties – Ibisch stated that there are two in town and the City does have an interest in them since we have been assessing mowing charges to them.

Load Forecast – FYI

Ballot Language – Administrator Ibisch asked for comments on the ballot language. **Motion to Approve the Language made by Councilperson Ferris, second by Councilperson Christensen with All Voting Aye.**

Quote for Cemetery – Administrator Ibisch stated that this is based on council request from last year and this is to pave the drives. Councilperson Egler stated that his opinion is to do the whole thing at once instead of piece meal. **Motion to Using the Leftover money from the fence at the cemetery and splitting the balance between the Stabilization Fund and Liquor Store money so that this does not affect the levy made by Councilperson Egler, second by Councilperson Christensen with All Voting Aye.**

ENGINEER'S REPORT

Pay Estimate – Engineer Theobald stated that this is #6 for the water tower on the fairgrounds from Maguire Iron for \$185,250.00. **Motion to Approve made by Councilperson Burton, second by Councilperson Ferris with All Voting Aye.**

PERSONNEL

Hire Bill MacMonegle as Probationary Volunteer Firefighter. He has a lot of experience with Rochester and Eyota. **Motion to Approve made by Councilperson Christensen, second by Councilperson Burton with All Voting Aye.**

ATTORNEY

CORRESPONDENCE

Correspondence was reviewed

ADJOURN 6:55PM Motion to Adjourn made by Councilperson Egger, second by Councilperson Ferris 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 - #4

GRAND TOTAL SUBMITTED FOR PAYMENT \$ 806,622.66

DATE APPROVED: 08-24-2022

#1	\$ 210,426.04	
#2	18,420.81	
#3	80,593.16	
#4	498,282.65	
	<hr/>	
	807,722.66	
	- 125.00	(877)
	- 975.00	(877)
	<hr/>	
	\$ 806,622.66	

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CITY OF KASSON
Claim Approval List
For the Accounting Period: 8/22
For Pay Date: 08/12/22

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Report ID: AP100V

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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
39792		2373 ARROW BUILDING CENTER	65.20						
	5770059	07/06/22 2x10 TREATED	16.70			101 522 4522	220		1010
	5777384	07/12/22 4x8 OSB	31.80			602 947 4947	220		1010
	5797526	07/28/22 48" WOOD LATH	16.70			604 957 4957	220		1010
	5797526	07/28/22 SALES TAX	1.15			604 957 4957	220		1010
	5797526	07/28/22 SALES TAX	-1.15			604 2025			1010
	5797526	07/28/22 D C TRANSIT TAX	0.08			604 957 4957	220		1010
	5797526	07/28/22 D C TRANSIT TAX	-0.08			604 2026			1010
		Total for Vendor:	65.20						
39786		5098 CARDMEMBER SERVICE	404.09						
	08/02/22	LIBRARY SUPPLIES	92.76			211 550 4550	210		1010
	08/02/22	BOOKS	86.34			211 550 4550	218		1010
	08/02/22	DVD's	164.65			211 550 4550	219		1010
	08/02/22	DVI ADAPTER DISPLAY PORT	8.59			211 550 4550	210		1010
	08/02/22	SRP SUPPLIES	51.75			211 550 4550	441		1010
39793		5098 CARDMEMBER SERVICE	397.72						
	08/01/22	cr-RAPPE-ADV ACADEMY	-110.00			101 140 4140	333		1010
	07/19/22	IPAD CASE-ELECTRIC	20.38			604 957 4957	220		1010
	07/21/22	L.S. PRICING GUN	110.16*			609 976 4976	210		1010
	07/22/22	SIGNS-K.A.C. RULES	232.35			101 514 4514	210		1010
	07/21/22	L.S. PRICING GUN KIT	118.10*			609 976 4976	210		1010
	07/29/22	GIFT BAGS-L.S.	26.73			609 975 4975	254		1010
39798		5098 CARDMEMBER SERVICE	760.51						
	06/28/22	AIR FILTERS	34.05			101 210 4210	210		1010
	06/27/22	FUNNEL SET	3.30			101 210 4210	240		1010
	07/06/22	STAMPS	46.40			101 210 4210	210		1010
	06/26/22	T PAPER	27.02			101 210 4210	210		1010
	07/09/22	SOS ONLINE BACKUP	299.99			101 210 4210	370		1010
	06/28/22	SHARPIES/USB FLASH DRIVES	46.49			101 210 4210	210		1010
	07/08/22	SHIPPING-HANDGUN SERVICE	50.15			101 210 4210	210		1010
	07/13/22	SHARPS CONTAINER	41.11			101 210 4210	210		1010
	07/21/22	RAIN SUIT	212.00			101 210 4210	214		1010
		Total for Vendor:	1,562.32						

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39794		82 CHS INC	1,144.57						
	441IH5098	07/05/22 SODIUM BICARBONATE	178.50			101 514 4514	210		1010
	441IH5113	07/05/22 GRASS SEED/FERTILIZER	285.50			602 947 4947	220		1010
	441IH5459	07/18/22 SODIUM BICARBONATE	178.50			101 514 4514	210		1010
	441IH5541	07/21/22 30# LP FILL	7.54			101 310 4310	210		1010
	441IH5541	07/21/22 30# LP FILL	7.54			101 312 4312	210		1010
	441IH5541	07/21/22 30# LP FILL	7.54			101 517 4517	210		1010
	441IH5541	07/21/22 30# LP FILL	7.54			601 943 4943	210		1010
	441IH5541	07/21/22 30# LP FILL	7.54			602 948 4948	210		1010
	441IH5541	07/21/22 30# LP FILL	7.55			604 957 4957	210		1010
	441IH5541	07/21/22 30# LP FILL	7.55			605 963 4963	210		1010
	441IH5541	07/21/22 SALES TAX	0.52			604 957 4957	210		1010
	441IH5541	07/21/22 SALES TAX	-0.52			604 2025			1010
	441IH5541	07/21/22 D C TRANSIT TAX	0.04			604 957 4957	210		1010
	441IH5541	07/21/22 D C TRANSIT TAX	-0.04			604 2026			1010
	441IH5659	07/26/22 GRASS SEED	188.50			601 943 4943	220		1010
	07/31/22	40.154 GAL UNLD-STREETS	176.26			101 310 4310	212		1010
	07/31/22	18.510 GAL UNLD-PARKS	84.51			101 522 4522	212		1010
		Total for Vendor:	1,144.57						
39787		5813 ENTERPRISE FM TRUST	9,378.97						
	FBN4532436	08/03/22 MAINT CARDS-P D	40.00			101 210 4210	430		1010
	FBN4532436	08/03/22 MAINT CARDS-F D	20.00			101 220 4220	430		1010
	FBN4532436	08/03/22 MAINT CARDS-STREETS	10.00			101 310 4310	430		1010
	FBN4532436	08/03/22 MAINT CARDS-PARKS	15.00*			101 522 4522	430		1010
	FBN4532436	08/03/22 MAINT CARDS-WATER	10.00*			601 944 4944	430		1010
	FBN4532436	08/03/22 MAINT CARDS-WW	10.00*			602 949 4949	430		1010
	FBN4532436	08/03/22 MAINT CARDS-ELECT	15.00			604 959 4959	430		1010
	FBN4532436	08/03/22 LEASES-P D	2,741.08			101 680 4210	601		1010
	FBN4532436	08/03/22 LEASES-P D	738.06			101 680 4210	611		1010
	FBN4532436	08/03/22 LEASES-STREETS	247.89			101 680 4310	601		1010
	FBN4532436	08/03/22 LEASES-STREETS	72.15			101 680 4310	611		1010
	FBN4532436	08/03/22 LEASES-PARKS	389.05			101 680 4522	601		1010
	FBN4532436	08/03/22 LEASES-PARKS	99.07			101 680 4522	611		1010
	FBN4532436	08/03/22 LEASES-WATER	140.80			601 2231			1010
	FBN4532436	08/03/22 LEASES-WATER	40.62			601 710 4710	611		1010

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	FBN4532436	08/03/22 LEASES-WW	140.79			602 2231			1010
	FBN4532436	08/03/22 LEASES-WW	40.63			602 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-WATER	194.54			601 2231			1010
	FBN4532436	08/03/22 LEASES-WATER	49.54			601 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-WW	194.54			602 2231			1010
	FBN4532436	08/03/22 LEASES-WW	49.53			602 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-ELECTRIC	389.05			604 2231			1010
	FBN4532436	08/03/22 LEASES-ELECTRIC	99.07			604 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-ELECTRIC	370.35			604 2231			1010
	FBN4532436	08/03/22 LEASES-ELECTRIC	140.33			604 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-WATER	172.85			601 2231			1010
	FBN4532436	08/03/22 LEASES-WATER	61.88			601 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-WW	172.84			602 2231			1010
	FBN4532436	08/03/22 LEASES-WW	61.87			602 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-STREETS	337.86			101 680 4310	601		1010
	FBN4532436	08/03/22 LEASES-STREETS	109.16			101 680 4310	611		1010
	FBN4532436	08/03/22 LEASES-FIRE	595.09			101 680 4220	601		1010
	FBN4532436	08/03/22 LEASES-FIRE	203.18			101 680 4220	611		1010
	FBN4532436	08/03/22 LEASES-FIRE	538.72			101 680 4220	601		1010
	FBN4532436	08/03/22 LEASES-FIRE	209.10			101 680 4220	611		1010
	FBN4532436	08/03/22 LEASES-PARKS	336.13			101 680 4522	601		1010
	FBN4532436	08/03/22 LEASES-PARKS	139.00			101 680 4522	611		1010
	FBN4532436	08/03/22 LEASES-WATER	177.90			601 2231			1010
	FBN4532436	08/03/22 LEASES-WATER	71.70			601 710 4710	611		1010
	FBN4532436	08/03/22 LEASES-WW	177.91			602 2231			1010
	FBN4532436	08/03/22 LEASES-WW	71.69			602 710 4710	611		1010
	FBN4532436	08/03/22 cr-P D DMV FEE	-315.00			101 210 4210	430		1010
		Total for Vendor:	9,378.97						
39803		6405 MAGUIRE IRON INC	185,250.00						
	07/28/22	REQ #6-FAIRGROUNDS WATER TOWER	185,250.00			601 1650			1010
		Total for Vendor:	185,250.00						
39805		1061 MED COMPASS	115.00						
	41107 04/04/22	1 SCBA & 1 FIT TEST	115.00			101 220 4220	444		1010
		Total for Vendor:	115.00						

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39788		55 MN ENERGY RESOURCES CORP	5,469.93						
	07/28/22	NAT GAS-K.A.C.	3,992.05			101 514 4514	380		1010
	08/02/22	NAT GAS-L.S.	19.33			609 979 4979	380		1010
	07/29/22	NAT GAS-C H	53.29			101 194 4194	380		1010
	07/29/22	NAT GAS-P D	52.32			101 210 4210	380		1010
	07/29/22	NAT GAS-F D	45.00			101 220 4220	380		1010
	07/29/22	NAT GAS-F D	45.00			101 220 4220	380		1010
	08/02/22	NAT GAS-PARK MAINT SHED	45.00			101 522 4522	380		1010
	07/28/22	NAT GAS-P.W.B. 1/2	29.42			101 310 4310	380		1010
	07/28/22	NAT GAS-P.W.B. 1/2	29.41			604 957 4957	380		1010
	07/28/22	SALES TAX	2.02			604 957 4957	380		1010
	07/28/22	SALES TAX	-2.02			604 2025			1010
	07/28/22	D C TRANSIT TAX	0.15			604 957 4957	380		1010
	07/28/22	D C TRANSIT TAX	-0.15			604 2026			1010
	08/02/22	NAT GAS-D C ICE ARENA	1,045.84			606 516 4516	380		1010
	08/02/22	NAT GAS-WWTP	68.27			602 947 4947	380		1010
	08/01/22	NAT GAS-LIBRARY	45.00			211 550 4550	380		1010
		Total for Vendor:	5,469.93						
39795		983 OLMSTED MEDICAL CENTER	88.00						
	07/21/22	1 DRUG TEST	88.00			604 957 4957	433		1010
		Total for Vendor:	88.00						
39789		4919 PEOPLE'S ENERGY COOPERATIVE	70.05						
	2289800 08/04/22	ELEC SERV-CEMETERY 7/1-8/1	30.36			101 518 4518	380		1010
	2289800 08/04/22	ELEC SERV-STR LT-LETH SUBD 7/	39.69			101 316 4316	380		1010
		Total for Vendor:	70.05						
39800		95 ROCHESTER SAND & GRAVEL	5,676.86						
	4900028002 07/13/22	ASPHALT MIX-5 ST NW	1,506.34			101 311 4311	220		1010
	4900028148 07/26/22	ASPHALT MIX-8 AV NE	1,060.26			605 963 4963	220		1010
	4900028211 08/02/22	COMML MIX-1AV NE & ALLEY	1,377.60			101 311 4311	220		1010
	4900028222 08/03/22	ASPHALT MIX-1 AV NE	1,632.62			101 311 4311	220		1010
	4900028222 08/03/22	ASPHALT MIX-WWTP	100.04			602 947 4947	220		1010
		Total for Vendor:	5,676.86						

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39790		3104 SUPERIOR COMPANIES INC	150.00						
	W18719	07/13/22 ANN'L BACKFLOW PREV TEST	150.00*			101 514 4514	400		1010
		Total for Vendor:	150.00						
39801		5875 ULINE	30.46						
	151859968	07/26/22 SAFETY FLAGS	30.46			604 957 4957	220		1010
		Total for Vendor:	30.46						
39796		3382 VERIZON WIRELESS	1,424.68						
	9911569988	07/20/22 CELL PHONES-P D	719.63			101 210 4210	321		1010
	9911569988	07/20/22 CELL PHONES-STREETS	91.36			101 310 4310	321		1010
	9911569988	07/20/22 CELL PHONES-PARKS	74.14			101 510 4510	321		1010
	9911569988	07/20/22 CELL PHONES-WATER	76.67			601 944 4944	321		1010
	9911569988	07/20/22 CELL PHONES-WW	38.33			602 949 4949	321		1010
	9911569988	07/20/22 CELL PHONES-WW PLANT	38.34			602 947 4947	321		1010
	9911569988	07/20/22 CELL PHONE-P W DIRECTOR	41.29			604 959 4959	321		1010
	9911569988	07/20/22 CELL PHONES-ELECTRIC	300.66			604 959 4959	321		1010
	9911569988	07/20/22 CELL PHONE-ARENA	44.26			606 516 4516	321		1010
		Total for Vendor:	1,424.68						
		# of Claims	15	Total:	210,426.04				

CITY OF KASSON
Fund Summary for Claims
For the Accounting Period: 8/22

Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$18,064.31
211 Library Fund	
1010 CASH-OPERATING	\$449.09
601 Water Fund	
1010 CASH-OPERATING	\$186,442.54
602 Sewer Fund	
1010 CASH-OPERATING	\$1,489.62
604 Electric Fund	
1010 CASH-OPERATING	\$1,548.25
605 Storm Water	
1010 CASH-OPERATING	\$1,067.81
606 ICE ARENA	
1010 CASH-OPERATING	\$1,090.10
609 Liquor Fund	
1010 CASH-OPERATING	\$274.32
Total:	\$210,426.04

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CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 8 / 22

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Report ID: AP100A

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

The claim batch dated see signature page are approved for payment.

APPROVED see signature page Council Member
see signature page Council Member

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CITY OF KASSON
Claim Approval List
For the Accounting Period: 8/22
For Pay Date: 08/18/22

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Report ID: AP100V

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For Pay Date = 08/18/22

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
39889		2529 A H HERMEL COMPANY	430.42						
	936973	07/21/22 POP FOR RESALE	300.10			609 975 4975	254		1010
	936973	07/21/22 BAGS	121.37			609 975 4975	210		1010
	936973	07/21/22 SALES TAX	8.34			609 975 4975	210		1010
	936973	07/21/22 SALES TAX	-8.34			609 2025			1010
	936973	07/21/22 D C TRANSIT TAX	0.61			609 975 4975	210		1010
	936973	07/21/22 D C TRANSIT TAX	-0.61			609 2026			1010
	936973	07/21/22 FREIGHT	8.95			609 975 4975	335		1010
		Total for Vendor:	430.42						
39888		5049 ARTISAN BEER COMPANY	110.80						
	3550306	07/28/22 BEER	110.80			609 975 4975	252		1010
		Total for Vendor:	110.80						
39890		5239 BREAKTHRU BEVERAGE MN WINE &	1,262.43						
	345034923	07/27/22 LIQUOR	403.47			609 975 4975	251		1010
	345034923	07/27/22 WINE	52.00			609 975 4975	251		1010
	345034923	07/27/22 CHERRIES	198.00*			609 975 4975	259		1010
	345034923	07/27/22 NA BEVERAGE	27.26			609 975 4975	254		1010
	345034923	07/27/22 FREIGHT	9.90			609 975 4975	335		1010
	345076530	07/28/22 LIQUOR	558.60			609 975 4975	251		1010
	345076530	07/28/22 FREIGHT	13.20			609 975 4975	335		1010
		Total for Vendor:	1,262.43						
39891		25 JOHNSON BROTHERS LIQUOR CO	1,472.76						
	2103286	07/28/22 LIQUOR	684.05			609 975 4975	251		1010
	2103287	07/28/22 WINE	788.71			609 975 4975	251		1010
		Total for Vendor:	1,472.76						
39892		60 NORTHERN BEVERAGE DIST. CO. LL	6,317.45						
	985933	07/28/22 BEER	6,315.45			609 975 4975	252		1010
	985933	07/28/22 FREIGHT	2.00			609 975 4975	335		1010
		Total for Vendor:	6,317.45						

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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
39893		23 PHILLIPS WINE & SPIRITS	1,524.20						
	6436362	07/28/22 LIQUOR	1,340.09			609 975 4975	251		1010
	6436363	07/28/22 WINE	184.11			609 975 4975	251		1010
		Total for Vendor:	1,524.20						
39894		63 SCHOTT DIST CO INC	4,810.80						
	478090	07/28/22 BEER	4,574.55			609 975 4975	252		1010
	478090	07/28/22 NA BEVERAGE	141.75			609 975 4975	254		1010
	478091	07/28/22 LIQUOR	94.50			609 975 4975	251		1010
		Total for Vendor:	4,810.80						
39896		3850 SOUTHERN GLAZER'S WINE &	1,311.21						
	2239312	07/28/22 LIQUOR	1,081.06			609 975 4975	251		1010
	2239312	07/28/22 WINE	210.00			609 975 4975	251		1010
	2239312	07/28/22 FREIGHT	20.15			609 975 4975	335		1010
		Total for Vendor:	1,311.21						
39897		3338 SPARTAN PROMOTIONAL GROUP INC	476.03						
	605152	07/25/22 600 MN MAGNET SCHEDULES	476.03			609 976 4976	343		1010
	605152	07/25/22 SALES TAX	32.73			609 976 4976	343		1010
	605152	07/25/22 SALES TAX	-32.73			609 2025			1010
	605152	07/25/22 D C TRANSIT TAX	2.38			609 976 4976	343		1010
	605152	07/25/22 D C TRANSIT TAX	-2.38			609 2026			1010
		Total for Vendor:	476.03						
39898		2407 WINE MERCHANTS	704.71						
	7389299	07/28/22 WINE	704.71			609 975 4975	251		1010
		Total for Vendor:	704.71						
		# of Claims	10	Total:					18,420.81

Fund/Account	Amount
609 Liquor Fund	
1010 CASH-OPERATING	\$18,420.81
Total:	\$18,420.81

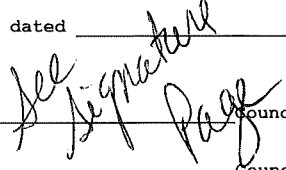
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CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 8 / 22

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Report ID: AP100A

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: 8/22
For Pay Date: 08/19/22

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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
39918	E	34 CITY OF KASSON	36,175.30						
		07/27/22 CITY UTILITIES-C H	495.40			101 194 4194	380		1010
		07/27/22 CITY UTILITIES-C H BI-DIRECT	22.02			101 194 4194	380		1010
		07/27/22 CITY UTILITIES-P D	410.76			101 210 4210	380		1010
		07/27/22 CITY UTILITIES-STREET LTS-LED	256.45			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-STREET LTS	29.28			101 310 4310	380		1010
		07/27/22 CITY UTILITIES-F D	318.02			101 220 4220	380		1010
		07/27/22 CITY UTILITIES-MAIN STR LTS	466.86			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-MANT AV STR LTS	137.26			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-STREET LTS	2,273.33			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-K.A.C.-HIGH FLO	322.31			101 514 4514	380		1010
		07/27/22 CITY UTILITIES-K.A.C.-LOW FLOW	992.50			101 514 4514	380		1010
		07/27/22 CITY UTILITIES-K.A.C.-BI-DIREC	3,261.33			101 514 4514	380		1010
		07/27/22 CITY UTILITIES-N2 BALL PARK LT	543.67			101 517 4517	380		1010
		07/27/22 CITY UTILITIES-NO. PARK #3	758.52			101 517 4517	380		1010
		07/27/22 CITY UTILITIES-NO. PARK MAINT	264.48			101 522 4522	380		1010
		07/27/22 CITY UTILITIES-E SHELTER-VETS	36.94			101 522 4522	380		1010
		07/27/22 CITY UTILITIES-NO. PARK CONCES	148.46			101 517 4517	380		1010
		07/27/22 CITY UTILITIES-VETS PARK ATHL	26.78			101 517 4517	380		1010
		07/27/22 CITY UTILITIES-NE YOUTH BALL F	27.57			101 517 4517	380		1010
		07/27/22 CITY UTILITIES-W SHELTER-VETS	30.87			101 522 4522	380		1010
		07/27/22 CITY UTILITIES-NO. PARK #1	62.64			101 310 4310	380		1010
		07/27/22 CITY UTILITIES-WELL #4	2,430.92			601 941 4941	380		1010
		07/27/22 CITY UTILITIES-WELL #2	1,764.95			601 941 4941	380		1010
		07/27/22 CITY UTILITIES-WELL #3	58.22			601 941 4941	380		1010
		07/27/22 CITY UTILITIES-WELL #5	2,008.89			601 941 4941	380		1010
		07/27/22 CITY UTILITIES-8 AV WATER TOWE	238.12			601 941 4941	380		1010
		07/27/22 CITY UTILITIES-LITTLES LIFT ST	85.08			602 948 4948	380		1010
		07/27/22 CITY UTILITIES-LIQUOR STORE	1,064.26			609 979 4979	380		1010
		07/27/22 CITY UTILITIES-NO. PARK #4	26.91			101 522 4522	380		1010
		07/27/22 CITY UTILITIES-WWTP-WA/SE	2,633.59			602 947 4947	380		1010
		07/27/22 CITY UTILITIES-WWTP-ELECTRIC	7,014.84			602 947 4947	381		1010
		07/27/22 CITY UTILITIES-WWTP-BASEMENT	80.81			602 947 4947	380		1010
		07/27/22 CITY UTILITIES-WWTP-GARAGE	19.81			602 947 4947	380		1010
		07/27/22 CITY UTILITIES-NO. PARK #2	31.26			101 522 4522	380		1010
		07/27/22 CITY UTILITIES-OLD WATER TOWER	59.74			101 526 4526	430		1010

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CITY OF KASSON
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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
		07/27/22 CITY UTILITIES-D C AMBULANCE S	199.90			101 417 4417	380		1010
		07/27/22 CITY UTILITIES-P.W.B. 1/2	433.23			101 310 4310	380		1010
		07/27/22 CITY UTILITIES-P.W.B. 1/2	433.22			604 957 4957	380		1010
		07/27/22 SALES TAX-ELECTRIC	25.61			604 957 4957	380		1010
		07/27/22 SALES TAX-ELECTRIC	-25.61			604 2025			1010
		07/27/22 D C TRANSIT TAX-ELECTRIC	1.86			604 957 4957	380		1010
		07/27/22 D C TRANSIT TAX-ELECTRIC	-1.86			604 2026			1010
		07/27/22 SALES TAX-WATER	1.83			604 957 4957	380		1010
		07/27/22 SALES TAX-WATER	-1.83			604 2025			1010
		07/27/22 D C TRANSIT TAX-WATER	0.13			604 957 4957	380		1010
		07/27/22 D C TRANSIT TAX-WATER	-0.13			604 2026			1010
		07/27/22 CITY UTILITIES-SOLAR BILLBOARD	16.60			604 956 4956	381		1010
		07/27/22 CITY UTILITIES-D C ICE ARENA	5,474.87			606 516 4516	380		1010
		07/27/22 CITY UTILITIES-ELECTRONIC SIGN	38.25*			101 111 4111	430		1010
		07/27/22 CITY UTILITIES-PARK & RIDE LOT	100.88			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-16 ST-E OF BRID	84.40			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-16 ST-CENTER	119.73			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-16 ST-W OF BRID	66.33			101 316 4316	380		1010
		07/27/22 CITY UTILITIES-LIBRARY	737.24			211 550 4550	380		1010
		07/27/22 CITY UTILITIES-LIONS PARK SHEL	37.33			101 522 4522	380		1010
		07/27/22 CITY UTILITIES-MEADOWLAND SHEL	30.47			101 522 4522	380		1010
		Total for Vendor:	36,175.30						
39920	E	5691 FURTHER-FSA	75.86						
		40328106 08/09/22 FLEX REIMBURSEMENT	75.86			602 2177			1010
		Total for Vendor:	75.86						
39921	E	108 MN DEPARTMENT OF REVENUE	29,236.00						
		08/08/22 JULY-UTILITIES SALES TAX	486.00			601 2025			1010
		08/08/22 JULY-UTILITIES SALES TAX	26,269.00			604 2025			1010
		08/08/22 JULY-SALES TAX PAYABLE	40.00			101 2025			1010
		08/08/22 JULY-SALES TAX PAYABLE	3.00			211 2025			1010
		08/08/22 JULY-SALES TAX PAYABLE	57.00			601 2025			1010
		08/08/22 JULY-SALES TAX PAYABLE	58.00			604 2025			1010
		08/08/22 JULY-USE TAX PAYABLE	10.00			101 2025			1010
		08/08/22 JULY-USE TAX PAYABLE	368.00			604 2025			1010
		08/08/22 JULY-USE TAX PAYABLE	38.00			609 2025			1010

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CITY OF KASSON
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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
		08/08/22 JULY-UTILITIES D C TRANSIT TAX	34.00			601 2026			1010
		08/08/22 JULY-UTILITIES D C TRANSIT TAX	1,831.00			604 2026			1010
		08/08/22 JULY-D C TRANSIT TAX PAYABLE	3.00			101 2026			1010
		08/08/22 JULY-D C TRANSIT TAX PAYABLE	4.00			601 2026			1010
		08/08/22 JULY-D C TRANSIT TAX PAYABLE	4.00			604 2026			1010
		08/08/22 JULY-D C TRANSIT USE TAX	1.00			101 2026			1010
		08/08/22 JULY-D C TRANSIT USE TAX	27.00			604 2026			1010
		08/08/22 JULY-D C TRANSIT USE TAX	3.00			609 2026			1010
		Total for Vendor:	29,236.00						
39922	E	973 MN DEPT OF REVENUE	15,106.00						
		08/12/22 JULY-LIQUOR STORE SALES TAX	14,338.00			609 2025			1010
		08/12/22 JULY-LIQUOR STORE D C TRANS TX	768.00			609 2026			1010
		Total for Vendor:	15,106.00						
		# of Claims	4	Total:	80,593.16				
		Total Electronic Claims		80,593.16					
		Total Non-Electronic Claims							

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CITY OF KASSON
Fund Summary for Claims
For the Accounting Period: 8/22

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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$12,167.88
211 Library Fund	
1010 CASH-OPERATING	\$740.24
601 Water Fund	
1010 CASH-OPERATING	\$7,082.10
602 Sewer Fund	
1010 CASH-OPERATING	\$9,909.99
604 Electric Fund	
1010 CASH-OPERATING	\$29,006.82
606 ICE ARENA	
1010 CASH-OPERATING	\$5,474.87
609 Liquor Fund	
1010 CASH-OPERATING	\$16,211.26
Total:	\$80,593.16

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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 *See signature page* _____ Council Member
_____ Council Member

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CITY OF KASSON
Claim Approval List
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For Pay Date = 08/25/22

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
39867		2529 A H HERMEL COMPANY	273.14						
	938850	08/04/22 BAGS	96.64			609 975 4975	210		1010
	938850	08/04/22 SALES TAX	6.64			609 975 4975	210		1010
	938850	08/04/22 SALES TAX	-6.64			609 2025			1010
	938850	08/04/22 D C TRANSIT TAX	0.48			609 975 4975	210		1010
	938850	08/04/22 D C TRANSIT TAX	-0.48			609 2026			1010
	938850	08/04/22 POP FOR RESALE	167.55			609 975 4975	254		1010
	938850	08/04/22 FREIGHT	8.95			609 975 4975	335		1010
		Total for Vendor:	273.14						
39807		124 ABEL SIGNS INC	375.00						
	11653	08/08/22 SIGNAGE-DIVING BOARD RULES	375.00			101 514 4514	220		1010
		Total for Vendor:	375.00						
39850		5424 ABEL, CARLA	222.50						
	08/09/22	3 HRS-ELECTION JUDGE TRAINING	37.50			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	222.50						
39808		5819 ALLEGRA OF ROCHESTER	58.32						
	16998	08/05/22 500 BUSINESS CARDS-ALBERS	58.32			290 650 4650	210		1010
		Total for Vendor:	58.32						
39809		5664 AMARIL UNIFORM COMPANY	93.22						
	IV231786	07/28/22 NELSON-WORK PANT	93.22			604 957 4957	214		1010
		Total for Vendor:	93.22						
39810		401 AMERICAN TEST CENTER INC	1,187.50						
	2221338	07/01/22 ANN'L INSPECT-LADDER TRUCK	1,187.50			101 220 4220	444		1010
		Total for Vendor:	1,187.50						
39901		6473 ANDERSON, ANNALISE	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						

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CITY OF KASSON
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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
39851		3020 ANDERSON, BARBARA	206.25						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	206.25						
39841		1037 AUTOMATIC SYSTEMS CO	932.30						
	37743 S 08/05/22	EMERGENCY REPAIRS @ WWTP	932.30			602 947 4947	400		1010
		Total for Vendor:	932.30						
39842		203 BAKER & TAYLOR INC	158.41						
	2036919984 08/02/22	BOOKS	131.98			211 550 4550	218		1010
	2036921204 08/03/22	BOOKS	26.43			211 550 4550	218		1010
		Total for Vendor:	158.41						
39811		3322 BANKEN, ALISHA	404.39						
	08/07/22	FESTIVAL-PARADE EXPENSES	23.00*			877 100 4000	430		1010
	08/07/22	FESTIVAL-EATING CONTEST	49.35*			877 100 4000	430		1010
	08/07/22	FESTIVAL-AMBASSADOR CROWNS	78.73*			877 100 4000	442		1010
	08/07/22	FESTIVAL-JR AMBASSADOR EXPENSE	191.31*			877 100 4000	430		1010
	08/14/22	FESTIVAL-PARADE EXPENSES	62.00*			877 100 4000	430		1010
		Total for Vendor:	404.39						
39868		1012 BELLBOY CORPORATION	1,046.89						
	105503700 07/22/22	cr-ASPARAGUS/STF OLIVES/BEA	-139.55			609 975 4975	254		1010
	95987500 08/04/22	LIQUOR	543.20			609 975 4975	251		1010
	95987500 08/04/22	FREIGHT	14.00			609 975 4975	335		1010
	96082900 08/11/22	LIQUOR	352.50			609 975 4975	251		1010
	96082900 08/11/22	NA BEVERAGE	95.00			609 975 4975	254		1010
	96082900 08/11/22	FREIGHT	16.00			609 975 4975	335		1010
	105593500 08/11/22	STF OLIVES/BEANS/ASPARAGUS	139.55*			609 975 4975	259		1010
	105593500 08/11/22	DUM DUMS	22.44			609 976 4976	343		1010
	105593500 08/11/22	D C TRANSIT TAX	0.11			609 976 4976	343		1010
	105593500 08/11/22	D C TRANSIT TAX	-0.11			609 2026			1010
	105593500 08/11/22	FREIGHT	3.75			609 975 4975	335		1010
		Total for Vendor:	1,046.89						

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39852		2204 BENFIELD, SANDY	206.25						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	206.25						
39812		22 BORDER STATES INDUSTRIES INC	296.48						
	924676766 08/02/22	4/OSTR 25KV SPLICE	296.48			604 957 4957	220		1010
		Total for Vendor:	296.48						
39902		6474 BRANDELAND, SAVANNAH	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39869		5239 BREAKTHRU BEVERAGE MN WINE &	3,536.82						
	345131149 08/03/22	LIQUOR	1,059.38			609 975 4975	251		1010
	345131149 08/03/22	WINE	168.00			609 975 4975	251		1010
	345131149 08/03/22	MIXES	105.14			609 975 4975	254		1010
	345131149 08/03/22	FREIGHT	18.29			609 975 4975	335		1010
	345216607 08/10/22	LIQUOR	1,914.63			609 975 4975	251		1010
	345216607 08/10/22	WINE	248.00			609 975 4975	251		1010
	345216607 08/10/22	FREIGHT	23.38			609 975 4975	335		1010
		Total for Vendor:	3,536.82						
39903		6475 BROWN, BENNETT	150.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	150.00*			101 514 4514	430		1010
		Total for Vendor:	150.00						
39853		5425 CARLSON, ROSALIE	210.00						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	210.00						

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39813		6325 CARSTENSEN, MASON	360.00						
	08/15/22 18	HRS-FESTIVAL TRASH PICK UP	360.00*			101 111 4111	430		1010
		Total for Vendor:	360.00						
39814		2410 CENTRAL MN MUNICIPAL POWER AGE	387,388.50						
	7323 07/29/22	CMPA DUES-JULY	1,500.00			604 959 4959	334		1010
	7323 07/29/22	FEES FOR SERVICES	2,156.39			604 959 4959	430		1010
	7323 07/29/22	PURCH'D POWER	271,020.98			604 956 4956	381		1010
	7323 07/29/22	PURCH'D POWER-TRANSMISSION	63,443.13			604 956 4956	381		1010
	7323 07/29/22	CAPACITY PURCHASED-JULY	47,981.48			604 956 4956	381		1010
	7323 07/29/22	CIP MONTHLY ASSMNT-JULY	1,286.52			604 959 4959	429		1010
		Total for Vendor:	387,388.50						
39928		6397 CHA CONSULTING INC	3,000.00						
	74747-01 08/16/22	HWY 57 GEO. REVIEW-R.R. TRAC	3,000.00*			424 196 4196	303		1010
		Total for Vendor:	3,000.00						
39870		6270 CHAOTIC GOOD BREWING	334.50						
	2277 07/29/22	BEER	186.00			609 975 4975	252		1010
	2278 08/04/22	BEER	148.50			609 975 4975	252		1010
		Total for Vendor:	334.50						
39815		6406 CHRISTENSEN, RYAN	81.90						
	08/09/22	MILES-SEMN MTG	81.90			101 111 4111	333		1010
		Total for Vendor:	81.90						
39871		5667 CINTAS	159.64						
	4127358468 08/04/22	MATS-L.S.	79.82*			609 979 4979	410		1010
	4128035719 08/11/22	MATS-L.S.	79.82*			609 979 4979	410		1010
		Total for Vendor:	159.64						
39843		4238 CINTAS CORP	267.70						
	8405819103 08/05/22	RESTOCK 1st AID KITS-K.A.C	267.70			101 514 4514	220		1010
		Total for Vendor:	267.70						

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39816		34 CITY OF KASSON	4,788.61						
		12/22/21 BP FEES-KA22-03 (LIBRARY)	4,788.61*			210 650 4650	430		1010
		Total for Vendor:	4,788.61						
39817		2381 CUSTOM ALARM	153.75						
	526104	08/08/22 FIRE ALARM MONITOR	30.75			101 310 4310	444		1010
	526104	08/08/22 FIRE ALARM MONITOR	30.75			601 943 4943	444		1010
	526104	08/08/22 FIRE ALARM MONITOR	30.75			602 948 4948	444		1010
	526104	08/08/22 FIRE ALARM MONITOR	30.75			604 957 4957	444		1010
	526104	08/08/22 FIRE ALARM MONITOR	30.75*			605 963 4963	444		1010
	526104	08/08/22 SALES TAX	2.11			604 957 4957	444		1010
	526104	08/08/22 SALES TAX	-2.11			604 2025			1010
	526104	08/08/22 D C TRANSIT TAX	0.15			604 957 4957	444		1010
	526104	08/08/22 D C TRANSIT TAX	-0.15			604 2026			1010
		Total for Vendor:	153.75						
39872		3055 D.C. WILDCAT HOCKEY BOOSTER CLUB	150.00						
		08/01/22 LIQUOR STORE AD SPONSOR	150.00			609 976 4976	343		1010
		Total for Vendor:	150.00						
39844		6469 DODGE REFRESHED	100.00						
		07/01/22 LIQ STORE SPONSOR-FUN RUN	100.00			609 976 4976	343		1010
		Total for Vendor:	100.00						
39818		2070 EARL'S SMALL ENGINE REPAIR INC	349.99						
		#HELD 08/08/22 FS 91 R	349.99			605 963 4963	240		1010
		Total for Vendor:	349.99						
39845		6056 FERGUSON WATERWORKS #2518	1,300.00						
	0489094	08/01/22 METER REPLAC PROJ	650.00			601 943 4943	260		1010
	0489094	08/01/22 METER REPLAC PROJ	650.00			602 948 4948	260		1010
		Total for Vendor:	1,300.00						

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39819		2618 FIRE SAFETY USA INC	880.00						
	162222	08/04/22 FIRE HOSE	880.00			101 220 4220	240		1010
		Total for Vendor:	880.00						
39854		6470 FRARCK, CHERYL A	209.38						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	14.75 HRS-PRIMARY ELECT JUDGE	184.38			101 141 4141	444		1010
		Total for Vendor:	209.38						
39926		5678 FURTHER	113.55						
	16182432	08/08/22 AUG.-PARTICIPANT FEES	113.55			101 140 4140	440		1010
		Total for Vendor:	113.55						
39855		6471 GARDNER, JEANETTE	200.00						
	08/09/22	1.5 HRS-ELECT JUDGE TRAINING	18.75			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	200.00						
39820		28 GRAYBAR ELECTRIC	113.36						
	9328050599	08/02/22 RED MARKING TAPE	113.36			604 957 4957	220		1010
		Total for Vendor:	113.36						
39846		4618 GREAT NORTHERN ENVIRONMENTAL	4,550.05						
	4299	07/29/22 BALLAST/PLUGS/LAMP ASSMBLY	2,881.05			602 947 4947	210		1010
	4310	08/03/22 V.F.D.-FINE SCREEN	1,669.00			602 947 4947	220		1010
		Total for Vendor:	4,550.05						
39934		6485 HANDEVIDT, AMY	5.10						
	08/15/22	POSTAGE	5.10			101 210 4210	210		1010
		Total for Vendor:	5.10						
39821		77 HAWKINS INC	875.75						
	6255265	08/03/22 CHLORINE	875.75			101 514 4514	210		1010
		Total for Vendor:	875.75						

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39904		6476 HEIDT, JACEY	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39873		5036 HOHENSTEINS INC	228.00						
	529812 08/09/22	BEER	228.00			609 975 4975	252		1010
		Total for Vendor:	228.00						
39822		2462 HOISINGTON KOEGLER GROUP INC	6,851.25						
	019-041-33 08/08/22	PLANNING SERVICES-JULY	525.00*			101 191 4191	440		1010
	019-041-33 08/08/22	ZONING & SUBDIV CODE AMEND	487.50*			101 191 4191	440		1010
	019-041-33 08/08/22	P & Z MTGS	1,575.00*			101 191 4191	440		1010
	019-041-33 08/08/22	PROJ COORDINATION-GOLDEN K	127.50			101 1155			1010
	019-041-33 08/08/22	PROJ COORDINATION-SCHUETTE	787.50			101 1155			1010
	019-041-33 08/08/22	PROJ COORDINATION-KWIK TRI	75.00			101 1155			1010
	019-041-33 08/08/22	VAIL PROPERTY DEVELOPMENT	1,262.50*			290 650 4650	440		1010
	019-041-33 08/08/22	SUNRISE 3RD SUBDIV	1,162.50			101 1155			1010
	019-041-33 08/08/22	CUP-ZONING-PLAZA 57	173.75*			101 191 4191	440		1010
	019-041-33 08/08/22	CUP-ZONING-AKRAPOVIC HOME	675.00*			101 191 4191	440		1010
		Total for Vendor:	6,851.25						
39847		6301 HY-VEE ACCOUNTS RECEIVABLE	4.61						
	5867507594 08/05/22	SUCKERS	4.61			609 976 4976	343		1010
		Total for Vendor:	4.61						
39905		6477 INGRAM, LARS	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSEME	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39823		3347 INSTITUTE OF MANAGEMENT	325.00						
	08/01/22	DUES-ZAWORSKI 11/1-10/31/23	325.00			101 140 4140	334		1010
		Total for Vendor:	325.00						

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39932		6258 JEREMY'S LAWN CARE	3,100.00						
	1712	08/18/22 MOWING 8/9 & 8/16	347.40*			605 963 4963	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	72.34			601 943 4943	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	559.92			602 947 4947	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	9.80			602 948 4948	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	322.88			604 957 4957	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	1,238.36			101 522 4522	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	385.82			101 518 4518	444		1010
	1712	08/18/22 MOWING 8/9 & 8/16	163.48			101 310 4310	444		1010
	1712	08/18/22 SALES TAX	22.20			604 957 4957	444		1010
	1712	08/18/22 SALES TAX	-22.20			604 2025			1010
	1712	08/18/22 D C TRANSIT TAX	1.61			604 957 4957	444		1010
	1712	08/18/22 D C TRANSIT TAX	-1.61			604 2026			1010
		Total for Vendor:	3,100.00						
39874		25 JOHNSON BROTHERS LIQUOR CO	7,580.35						
	2108308	08/04/22 WINE	849.34			609 975 4975	251		1010
	2108307	08/04/22 LIQUOR	3,616.32			609 975 4975	251		1010
	2112886	08/11/22 LIQUOR	2,639.14			609 975 4975	251		1010
	2112887	08/11/22 WINE	475.55			609 975 4975	251		1010
		Total for Vendor:	7,580.35						
39856		3121 JURRENS, STEVE	213.75						
	08/09/22	2 HRS-ELECT JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
	08/09/22	6 MILES-RESULTS TO DODGE CO.	3.75			101 141 4141	444		1010
		Total for Vendor:	213.75						
39935		5087 KASEL, JESSE	538.88						
	08/16/22	ROOM-D.A.R.E. CONF.	538.88			101 210 4210	333		1010
		Total for Vendor:	538.88						

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39824		35 KASSON HARDWARE HANK	760.77						
	07/31/22	R&M SUPPLIES-STREETS	40.97			101 310 4310	220		1010
	07/31/22	P D OPER SUPPLIES	31.87			101 210 4210	210		1010
	07/31/22	R&M SUPPLIES-PARKS	38.32			101 522 4522	220		1010
	07/31/22	R&M SUPPLIES-F D	22.99			101 220 4220	220		1010
	07/31/22	R&M SUPPLIES-K.A.C.	113.88			101 514 4514	220		1010
	07/31/22	R&M SUPPLIES-LIBRARY	21.98			211 550 4550	220		1010
	07/31/22	SMALL TOOLS-WATER	69.99			601 943 4943	240		1010
	07/31/22	R&M SUPPLIES-WWTP	31.48			602 948 4948	220		1010
	07/31/22	R&M SUPPLIES-ELECTRIC	87.43			604 957 4957	220		1010
	07/31/22	SALES TAX	6.01			604 957 4957	220		1010
	07/31/22	SALES TAX	-6.01			604 2025			1010
	07/31/22	D C TRANSIT TAX	0.44			604 957 4957	220		1010
	07/31/22	D C TRANSIT TAX	-0.44			604 2026			1010
	07/31/22	OPER SUPPLIES-L.S.	62.95			609 978 4978	210		1010
	07/31/22	SALES TAX	4.33			609 978 4978	210		1010
	07/31/22	SALES TAX	-4.33			609 2025			1010
	07/31/22	D C TRANSIT TAX	0.31			609 978 4978	210		1010
	07/31/22	D C TRANSIT TAX	-0.31			609 2026			1010
	07/31/22	OPER SUPPLIES-K.A.C.	30.97			101 514 4514	210		1010
	07/31/22	SALES TAX	1.72			101 514 4514	210		1010
	07/31/22	SALES TAX	-1.72			101 2025			1010
	07/31/22	D C TRANSIT TAX	0.12			101 514 4514	210		1010
	07/31/22	D C TRANSIT TAX	-0.12			101 2026			1010
	07/31/22	OPER SUPPLIES-WATER	137.04			601 943 4943	210		1010
	07/31/22	K.A.C. CONCESSIONS	16.97*			101 514 4514	262		1010
	07/31/22	R&M SUPPLIES-WWTP OPERATIONS	20.98			602 947 4947	220		1010
	07/31/22	OPER SUPPLIES-WWTP OPERATIONS	32.95			602 947 4947	210		1010
		Total for Vendor:	760.77						
39825		4427 KASSON LASER GRAPHICS	1,773.00						
	9949 08/09/22	ADULT S/B-TROPHIES	153.00			101 517 4517	210		1010
	9957 08/09/22	KICKBALL SHIRTS	258.00			609 976 4976	343		1010
	9955 08/09/22	KOOZIES-FESTIVAL CORN HOLE	145.00*			877 100 4000	430		1010
	9955 08/09/22	FESTIVAL CORN HOLE TROPHIES	288.00*			877 100 4000	430		1010
	9955 08/09/22	FESTIVAL KICKBALL TROPHIES	96.00*			877 100 4000	430		1010

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	9955	08/09/22 FESTIVAL VOLUNTEER T-SHIRTS	310.00*			877 100 4000	430		1010
	9955	08/09/22 FESTIVAL RUN SHIRTS	468.00*			877 100 4000	430		1010
	9955	08/09/22 FESTIVAL BANNERS	180.00*			877 100 4000	430		1010
	9955	08/09/22 cr-TREASURE HUNT SPONSORSHIP	-125.00			877 100 3624			1010
		Total for Vendor:	1,773.00						
39906		6332 KERN, MICHAELA	300.00						
	08/16/22	WSI TRAINING REIMBURSE	300.00*			101 514 4514	430		1010
		Total for Vendor:	300.00						
39876		6342 KINNEY CREEK BREWERY	490.00						
	1859 08/04/22	BEER	140.00			609 975 4975	252		1010
	1883 08/11/22	BEER	350.00			609 975 4975	252		1010
		Total for Vendor:	490.00						
39907		6478 KUJATH, AIDEN	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39908		6479 KUJATH, IAN	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39848		4636 METERING & TECHNOLOGY SOLUTIONS	1,169.50						
	23716 08/11/22	METERS	584.75			601 943 4943	260		1010
	23716 08/11/22	METERS	584.75			602 948 4948	260		1010
		Total for Vendor:	1,169.50						
39924		89 METRO SALES INC	889.00						
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.53			101 140 4140	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			101 310 4310	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			101 191 4191	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			101 517 4517	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			290 650 4650	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			601 944 4944	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			602 949 4949	210		1010
	2105162 08/15/22	QTRLY MAINT-B&W 8/13-11/12	30.52			604 959 4959	210		1010

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	2105162	08/15/22 QTRLY MAINT-B&W 8/13-11/12	30.52			605 963 4963	210		1010
	2105162	08/15/22 QTRLY MAINT-B&W 8/13-11/12	30.52			609 976 4976	430		1010
	2105162	08/15/22 SALES TAX	2.10			604 959 4959	210		1010
	2105162	08/15/22 SALES TAX	-2.10			604 2025			1010
	2105162	08/15/22 D C TRANSIT TAX	0.15			604 959 4959	210		1010
	2105162	08/15/22 D C TRANSIT TAX	-0.15			604 2026			1010
	2105162	08/15/22 SALES TAX	2.10			609 976 4976	430		1010
	2105162	08/15/22 SALES TAX	-2.10			609 2025			1010
	2105162	08/15/22 D C TRANSIT TAX	0.15			609 976 4976	430		1010
	2105162	08/15/22 D C TRANSIT TAX	-0.15			609 2026			1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.88			101 140 4140	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			101 310 4310	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			101 191 4191	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			101 517 4517	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			290 650 4650	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			601 944 4944	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			602 949 4949	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			604 959 4959	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			605 963 4963	210		1010
	2105162	08/15/22 QTRLY MAINT-CLR 8/13-11/12	17.86			609 976 4976	430		1010
	2105162	08/15/22 SALES TAX	1.23			604 959 4959	210		1010
	2105162	08/15/22 SALES TAX	-1.23			604 2025			1010
	2105162	08/15/22 D C TRANSIT TAX	0.09			604 959 4959	210		1010
	2105162	08/15/22 D C TRANSIT TAX	-0.09			604 2026			1010
	2105162	08/15/22 SALES TAX	1.23			609 976 4976	430		1010
	2105162	08/15/22 SALES TAX	-1.23			609 2025			1010
	2105162	08/15/22 D C TRANSIT TAX	0.09			609 976 4976	430		1010
	2105162	08/15/22 D C TRANSIT TAX	-0.09			609 2026			1010
	2105162	08/15/22 FESTIVAL COPIES	5.63*			877 100 4000	430		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	173.00			101 140 4140	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63			101 310 4310	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63*			101 191 4191	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63			101 517 4517	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63*			290 650 4650	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63*			601 944 4944	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63*			602 949 4949	400		1010
	INV2102938	08/11/22 SERVICE MPC300 PRINTER	21.63			604 959 4959	400		1010

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		INV2102938 08/11/22 SERVICE MPC300 PRINTER	21.63			605 963 4963	400		1010
		INV2102938 08/11/22 SALES TAX	1.49			604 959 4959	400		1010
		INV2102938 08/11/22 SALES TAX	-1.49			604 2025			1010
		INV2102938 08/11/22 D C TRANSIT TAX	0.11			604 959 4959	400		1010
		INV2102938 08/11/22 D C TRANSIT TAX	-0.11			604 2026			1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	26.75			101 140 4140	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.34			101 310 4310	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.34			101 191 4191	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.34			101 517 4517	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.34			290 650 4650	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.35			601 943 4943	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.35			602 948 4948	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.34			604 957 4957	210		1010
		INV2097090 08/03/22 INK CARTRIDGE MPC300 PRINT	3.35			605 963 4963	210		1010
		INV2097090 08/03/22 SALES TAX	0.23			604 957 4957	210		1010
		INV2097090 08/03/22 SALES TAX	-0.23			604 2025			1010
		INV2097090 08/03/22 D C TRANSIT TAX	0.02			604 957 4957	210		1010
		INV2097090 08/03/22 D C TRANSIT TAX	-0.02			604 2026			1010
		Total for Vendor:	889.00						
39826		143 MN DEPT OF LABOR & INDUSTRY	10.00						
		ABR0284469 07/30/22 PRESSURE VESSEL REGISTR	10.00			101 310 4310	444		1010
		Total for Vendor:	10.00						
39827		5881 NAPA AUTO PARTS	375.55						
		442581 07/08/22 OIL FILTER/SYNTH OIL	97.50			101 310 4310	220		1010
		442587 07/08/22 SYNTH OIL/OIL FILTER	185.35			101 210 4210	220		1010
		443710 07/22/22 SYNTH OIL/OIL FILTER	35.17			101 210 4210	220		1010
		444035 07/26/22 THREAD PIPE TAP	52.99			601 943 4943	220		1010
		444036 07/26/22 BLSTR PK MINIATURES	2.19			601 943 4943	220		1010
		444305 07/29/22 BULB	2.35			601 943 4943	220		1010
		Total for Vendor:	375.55						
39857		3029 NAWROCKI, JANA	210.00						
		08/09/22 2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
		08/09/22 6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
		08/09/22 14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	210.00						

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39877		60 NORTHERN BEVERAGE DIST. CO. LL	10,934.61						
	989657	08/04/22 BEER	7,001.56			609 975 4975	252		1010
	989657	08/04/22 FREIGHT	2.00			609 975 4975	335		1010
	992409	08/11/22 NA BEVERAGE	109.00			609 975 4975	254		1010
	992410	08/11/22 BEER	3,799.15			609 975 4975	252		1010
	992410	08/11/22 NA BEVERAGE	20.90			609 975 4975	254		1010
	992410	08/11/22 FREIGHT	2.00			609 975 4975	335		1010
		Total for Vendor:	10,934.61						
39909		6185 OLSON, DUNCAN	300.00						
		08/16/22 WSI TRAINING REIMBURSE	300.00*			101 514 4514	430		1010
		Total for Vendor:	300.00						
39829		502 ON-SITE COMPUTERS INC	399.22						
	CW80823	07/31/22 SET UP-ALBERS	71.88*			101 191 4191	400		1010
	CW80823	07/31/22 SET UP-ALBERS	71.87*			290 650 4650	400		1010
	CW80719	07/20/22 HUNTRESS TO 7/31/22-REMOTE SE	238.29			609 976 4976	370		1010
	CW80970	08/03/22 HUNTRESS AGRMNT-AUG	17.18			609 976 4976	370		1010
		Total for Vendor:	399.22						
39910		6480 OOLMAN, EMMETT	185.00						
		08/16/22 LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39911		6481 PETERSON, TEGAN	185.00						
		08/16/22 LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39880		23 PHILLIPS WINE & SPIRITS	5,265.83						
	6440346	08/04/22 LIQUOR	2,669.93			609 975 4975	251		1010
	6440347	08/04/22 WINE	934.70			609 975 4975	251		1010
	6443978	08/11/22 LIQUOR	1,116.55			609 975 4975	251		1010
	6443979	08/11/22 WINE	494.75			609 975 4975	251		1010
	6443980	08/11/22 NA BEVERAGE	49.90			609 975 4975	254		1010
		Total for Vendor:	5,265.83						

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39930		3985 PITNEY BOWES INC	169.98						
	1021332132	08/15/22 2 INK CARTRIDGES	84.99			101 140 4140	210		1010
	1021332132	08/15/22 2 INK CARTRIDGES	17.00			601 944 4944	210		1010
	1021332132	08/15/22 2 INK CARTRIDGES	17.00			602 949 4949	210		1010
	1021332132	08/15/22 2 INK CARTRIDGES	33.99			604 959 4959	210		1010
	1021332132	08/15/22 2 INK CARTRIDGES	17.00			605 963 4963	210		1010
	1021332132	08/15/22 SALES TAX	2.34			604 959 4959	210		1010
	1021332132	08/15/22 SALES TAX	-2.34			604 2025			1010
	1021332132	08/15/22 D C TRANSIT TAX	0.17			604 959 4959	210		1010
	1021332132	08/15/22 D C TRANSIT TAX	-0.17			604 2026			1010
		Total for Vendor:	169.98						
39858		2509 PLETTA, CATHY	229.38						
	08/09/22	3 HRS-ELECTION JUDGE TRAINING	37.50			101 141 4141	444		1010
	08/09/22	12 MILES-ELECT JUDGE TRAINING	7.50			101 141 4141	444		1010
	08/09/22	14.75 HRS-PRIMARY ELECT JUDGE	184.38			101 141 4141	444		1010
		Total for Vendor:	229.38						
39936		5774 POLICE SERVICE DOGS INC	24.75						
	20220118	08/15/22 DD COLLAR	24.75			101 210 4210	240		1010
		Total for Vendor:	24.75						
39830		780 RAPPE, LINDA	35.72						
	08/09/22	ELECTION-SNACKS	35.72			101 141 4141	430		1010
		Total for Vendor:	35.72						
39859		5502 RAPPE, MARK	222.50						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	15.5 HRS-PRIMARY ELECT JUDGE	193.75			101 141 4141	444		1010
		Total for Vendor:	222.50						
39860		3075 REDFERN, ANNA	206.88						
	08/09/22	1.5 HRS-ELECT JUDGE TRAINING	18.75			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	14.75 HRS-PRIMARY ELECT JUDGE	184.38			101 141 4141	444		1010
		Total for Vendor:	206.88						

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39861		3628 RIEDEL, PAULETTE	206.25						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECT JUDGE	181.25			101 141 4141	444		1010
		Total for Vendor:	206.25						
39862		2679 ROBINSON, DOUG	226.25						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	15.5 HRS-PRIMARY ELECT JUDGE	193.75			101 141 4141	444		1010
	08/09/22	6 MILES-RESULTS TO DODGE CO.	3.75			101 141 4141	444		1010
		Total for Vendor:	226.25						
39831		95 ROCHESTER SAND & GRAVEL	1,062.72						
	4900028262	07/31/22 COMM'L MIX-8 AVE NE	855.26			605 963 4963	220		1010
	4900028262	07/31/22 COMM'L MIX-WWTP	207.46			602 947 4947	220		1010
		Total for Vendor:	1,062.72						
39832		6043 SANCO EQUIPMENT LLC	1,658.40						
	PS2017129-	07/07/22 TOOTH, GRINDER	170.64			101 524 4524	240		1010
	SW2007076-	07/11/22 REPAIR BOBCAT COMPRESSOR	1,487.76			101 310 4310	400		1010
		Total for Vendor:	1,658.40						
39912		6482 SANTJER, CULLEN	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39881		63 SCHOTT DIST CO INC	23,413.90						
	479099	08/04/22 BEER	14,472.05			609 975 4975	252		1010
	479099	08/04/22 NA BEVERAGE	183.70			609 975 4975	254		1010
	479100	08/04/22 LIQUOR	40.50			609 975 4975	251		1010
	480170	08/11/22 BEER	8,119.65			609 975 4975	252		1010
	480170	08/11/22 NA BEVERAGE	31.00			609 975 4975	254		1010
	480175	08/11/22 LIQUOR	567.00			609 975 4975	251		1010
		Total for Vendor:	23,413.90						

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39833		254 SHARE CORP	1,159.91						
	208798	08/08/22 VEG. CONTROL	1,159.91			605 963 4963	220		1010
		Total for Vendor:	1,159.91						
39882		3850 SOUTHERN GLAZER'S WINE &	2,357.86						
	2241946	08/03/22 LIQUOR	1,370.64			609 975 4975	251		1010
	2241946	08/03/22 WINE	44.00			609 975 4975	251		1010
	2241946	08/03/22 FREIGHT	16.02			609 975 4975	335		1010
	2244641	08/10/22 LIQUOR	825.25			609 975 4975	251		1010
	2244641	08/10/22 WINE	88.00			609 975 4975	251		1010
	2244641	08/10/22 FREIGHT	13.95			609 975 4975	335		1010
		Total for Vendor:	2,357.86						
39834		5708 STAPLES BUSINESS CREDIT	84.73						
	7361783017	07/27/22 YELLOW CARD STOCK	4.30			601 944 4944	210		1010
	7361783017	07/27/22 YELLOW CARD STOCK	4.30			602 949 4949	210		1010
	7361783017	07/27/22 YELLOW CARD STOCK	8.59			604 959 4959	210		1010
	7361783017	07/27/22 YELLOW CARD STOCK	4.30			605 963 4963	210		1010
	7361783017	07/27/22 LEAD REFILL	1.29			101 140 4140	210		1010
	7361783017	07/27/22 SALES TAX	0.59			604 959 4959	210		1010
	7361783017	07/27/22 SALES TAX	-0.59			604 2025			1010
	7361783017	07/27/22 D C TRANSIT TAX	0.04			604 959 4959	210		1010
	7361783017	07/27/22 D C TRANSIT TAX	-0.04			604 2026			1010
	7361783017	07/27/22 DATA BINDERS	61.95			101 140 4140	210		1010
		Total for Vendor:	84.73						
39835		3537 STROMME, BILL	569.45						
	08/08/22	FESTIVAL BALL DROP PRIZES	569.45*			877 100 4000	430		1010
		Total for Vendor:	569.45						
39836		4364 SWANK MOTION PICTURES INC	435.00						
	3230014	08/10/22 FESTIVAL MOVIE 8/12/22	435.00*			877 100 4000	430		1010
		Total for Vendor:	435.00						

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39883		6231 SxSE MN BREWING CO.	283.50						
	051683	08/02/22 BEER	192.00			609 975 4975	252		1010
	052400	08/09/22 BEER	91.50			609 975 4975	252		1010
		Total for Vendor:	283.50						
39837		498 TEIGEN PAPER & SUPPLY	87.60						
	98479	07/27/22 STNLSS STEEL CLNR	87.60			101 514 4514	220		1010
		Total for Vendor:	87.60						
39914		6483 TORKELOSON, MAYA	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39884		5 TOTAL REGISTER SYSTEMS INC	2,093.39						
	1052725	07/25/22 SHELF LABELS	169.76			609 975 4975	210		1010
	1052725	07/25/22 LABEL PRINTER	599.00*			609 975 4975	240		1010
	1052725	07/25/22 FREIGHT	16.86			609 975 4975	335		1010
	1052758	08/09/22 COMPUTER	1,307.77			609 976 4976	240		1010
		Total for Vendor:	2,093.39						
39915		6484 TROW, ADDISON	185.00						
	08/16/22	LIFEGUARD TRAINING REIMBURSE	185.00*			101 514 4514	430		1010
		Total for Vendor:	185.00						
39849		939 USA BLUEBOOK	1,673.81						
	904661	03/09/22 DISSOL OXY FIELD PROBE	651.36			602 947 4947	240		1010
	921194	03/23/22 cr-DISSOL OXY FIELD PROB	-633.41			602 947 4947	240		1010
	953034	04/20/22 cr-PERM MT INVERTER	-457.95			601 943 4943	220		1010
	9313	06/10/22 CUP MEMBRANE KIT	80.52			602 947 4947	210		1010
	059811	07/28/22 PRO20i DO METER CABLE	929.95			602 947 4947	210		1010
	069533	08/05/22 CHLOR ACCUVAC/SENSAPHONE/FLUOR	1,103.34			601 943 4943	210		1010
		Total for Vendor:	1,673.81						

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39900		5035 VALLI INFORMATION SYSTEMS INC	2,048.17						
	83661	07/31/22 UTILITY BILLING MAILING	409.63			601 944 4944	325		1010
	83661	07/31/22 UTILITY BILLING MAILING	409.63			602 949 4949	325		1010
	83661	07/31/22 UTILITY BILLING MAILING	819.28			604 959 4959	325		1010
	83661	07/31/22 UTILITY BILLING MAILING	409.63			605 963 4963	325		1010
		Total for Vendor:	2,048.17						
39885		5047 WATERVILLE FOOD & ICE INC	306.65						
	04-213798	08/02/22 ICE-L.S.	147.10*			609 975 4975	257		1010
	04-213890	08/09/22 ICE-L.S.	159.55*			609 975 4975	257		1010
		Total for Vendor:	306.65						
39863		6169 WHALEN, ALAN	209.38						
	08/09/22	2 HRS-ELECT JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	14.75 HRS-PRIMARY ELECT JUDGE	184.38			101 141 4141	444		1010
		Total for Vendor:	209.38						
39864		6170 WHALEN, SHERRY	213.13						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	14.75 HRS-PRIMARY ELECT JUDGE	184.38			101 141 4141	444		1010
		Total for Vendor:	213.13						
39838		6468 WHITE, KAYLUB	360.00						
	08/15/22	18 HRS-FESTIVAL TRASH PICK UP	360.00*			101 111 4111	430		1010
		Total for Vendor:	360.00						
39865		6472 WILSON, DEBRA	210.00						
	08/09/22	2 HRS-ELECTION JUDGE TRAINING	25.00			101 141 4141	444		1010
	08/09/22	6 MILES-ELECT JUDGE TRAINING	3.75			101 141 4141	444		1010
	08/09/22	14.5 HRS-PRIMARY ELECTION JUDG	181.25			101 141 4141	444		1010
		Total for Vendor:	210.00						

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11:31:46

CITY OF KASSON
Claim Approval List
For the Accounting Period: 8/22
For Pay Date: 08/25/22

Page: 19 of 21
Report ID: AP100V

For Pay Date = 08/25/22

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
39886		2407 WINE MERCHANTS	219.96						
	7391101	08/11/22 WINE	219.96			609 975 4975	251		1010
		Total for Vendor:	219.96						
39839		50 XCEL ENERGY	19.81						
	790510248	08/03/22 UTIL SERV-STR LT 7/3-8/2	19.81			101 316 4316	380		1010
		Total for Vendor:	19.81						
		# of Claims	97	Total:	498,282.65				

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CITY OF KASSON
Fund Summary for Claims
For the Accounting Period: 8/22

Page: 20 of 21
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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$22,256.03
210 STABILIZATION FUND	
1010 CASH-OPERATING	\$4,788.61
211 Library Fund	
1010 CASH-OPERATING	\$180.39
290 Economic Development	
1010 CASH-OPERATING	\$1,466.04
424 Hwy 57	
1010 CASH-OPERATING	\$3,000.00
601 Water Fund	
1010 CASH-OPERATING	\$2,752.08
602 Sewer Fund	
1010 CASH-OPERATING	\$9,143.15
604 Electric Fund	
1010 CASH-OPERATING	\$389,267.83
605 Storm Water	
1010 CASH-OPERATING	\$3,247.60
609 Liquor Fund	
1010 CASH-OPERATING	\$59,404.45
877 Festival in Park Fund	
1010 CASH-OPERATING	\$2,776.47
Total:	\$498,282.65

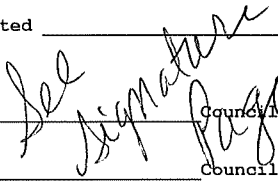
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CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 8 / 22

Page: 21 of 21
Report ID: AP100A

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

The claim batch dated _____ are approved for payment.

APPROVED  _____ Council Member
_____ Council Member

KASSON PUBLIC LIBRARY (KPL) BOARD OF TRUSTEES MEETING MINUTES

Tuesday, July 12th, 2022, at 6:00pm in the Library

Present: Mel Ferris (acting chair), Heather Gransee, Fran Johnson, and Director Pat Shaffer-Gottschalk

Absent: Laurie Schultz, Jon Wright

Visitors: Dylan Keck of ICS

Petitions to the Chair: none

Construction Update from ICS:

- Work will be substantially complete by end of week. Final inspection with architect to identify problems/fixes is scheduled next week.
- Board questioned if the grey horizontal siding was the type that was originally planned and approved. It does not look like the conceptual drawing. Dylan was asked to look into this.
- Book drop concrete lip will be knocked out to make the frame fit better and be water tight.
- Drywall by wifi booth will be repaired and painted soon.
- Regarding the front window that has a crack on inside of the pane, Dylan does not believe this was caused by the construction process. However the crack is getting worse and needs a solution. Dylan will check on options and possible warranty information.
- Project budget continues to be on track.
- Letters will be installed ~7/13.

Amendments to Agenda: Pat added a New Business item, 11.4 Drive thru book drop. Motion to approve by Fran, 2nd by Heather. Motion carried.

Minutes of the June KPL Board Meeting: Motion to approve by Fran, 2nd by Heather. Motion carried.

Financial Reports/Payables: Motion to approve by Heather, 2nd by Fran. Motion carried.

Monthly Reports: Motion to approve by Heather, 2nd by Fran. Motion carried.

Director's Report:

Library Activities:

- There was an increase in library patrons from May to June of 2,000!
- The Relay for Life team is preparing for the August 5 event.
- The staff is planning ahead for fall programs.
- Author Brian Freeman will visit the library on 7/19 at 6:30pm for a free and grant-funded event.

Summer Reading Program:

- Attendance at programs has been as high as 261 for the National Eagle Center and 262 for the RAD Zoo program. Good attendance at other programs (music, theater programs and author visit)
- Storytimes have been well attended and have occurred both at the library and KM Elementary School.
- Teen and adult programs have been popular, included the new "Punch for Prizes".
- Large participation in weekly contests.

Building Report:

- Roof leaks are completely repaired!
- Siding installation nearly completed.
- Leth Electric will replace LED workroom lights soon.

- Parking lot expansion will begin in early August, and no library or parking lot closures are expected.

2023 Budget:

- Pat presented a first look at proposed budget. The board agreed with her proposal. She will present this to Tim Ibich and Nancy (finance) in the beginning of August.

Committee Reports:

City Council: Mel Ferris

- Mel reported the vandalism that occurred to the library in June to City Council. She asked if there were any plans for security cameras on the library park, and there aren't. Potential for discussion on if our park should have cameras like Lions Park does.
- Regarding routine maintenance of Kasson buildings, Mel talked to Tim Ibich and Chief Hanson and they stated it would be difficult to get a sense of how much a city building maintenance person would be used. It was suggested that Pat include building status when she meets with Department Heads.

Friends of the Library: none

SELCO Board of Directors Meeting: Beverly Jorgenson

- A vote for restructuring the SELCO board was postponed by the Directors.
- The most recent proposed board structure is for a 16 member board, with 12 county commissioner-appointed members (each county gets 1) and 4 library appointed members (1 each from a small, medium, large, and multitype library)
- There is concern about the large role county commissioners play in appointing members.
- Pat received communication from Dodge County Administrator Jim Elmquist for suggestions on SELCO/SELS board of directors appointee. Pat may reach out to other Dodge County library directors and get their thoughts.

Old Business:

- LED workroom light replacement soon, as noted above.
- SELCO Board of Directors re-structuring, as noted above.

New Business:

- SELCO request for county representative names, as discussed with Beverly Jorgenson.
- Parking lot expansion will start in August.
- First discussion of 2023 Budget occurred.
- Drive-thru book drop will cost \$7,000 and \$6,300 has been raised thus far. Pat will wait to order the book drop until parking lot expansion dates are set, so that book drop is not sitting around until it can be installed. Mel will check on status of parking lot expansion project.

Closed session:

- Board approved annual evaluation for 1 staff member. Motion to approve by Mel, 2nd by Fran. Motion carried.

General Discussion: none

Adjourn: Motion to adjourn by Fran, 2nd by Heather. Motion carried. Adjourn 7:01pm.

Respectfully submitted by: Heather Gransee

**Joint Resolution of Mantorville Township
and the City of Kasson, MN**

**RESOLUTION ORDERING ANNEXATION PURSUANT TO THE TERMS OF THE
ORDERLY ANNEXATION AGREEMENT BETWEEN MANTORVILLE TOWNSHIP AND
THE CITY OF KASSON, AND MINNESOTA STATE STATUTE§ 414.0325**

**BE IT RESOLVED BY THE CITY COUNCIL OF KASSON, MINNESOTA AND THE
TOWNSHIP OF MANTORVILLE, MN** as follows:

1. That the owner of the land being annexed is Jeremy Bigelow and the land is described as that of unplatted property containing approximately 9.08 acres more or less.
2. The land is within the designated Orderly Annexation Area, pursuant to Minnesota State Statute §414.0325
3. The legal description of the property is attached.
4. Request for annexation to the City of Kasson and detachment from Mantorville Township is for the extension of municipal infrastructure and the construction of local improvements.
5. The City of Kasson and Mantorville Township have agreed to all the terms and conditions for the annexation of the above-described lands within this document and the signatories hereto agree that no alteration of the designated area is appropriate and no consideration by the Chief Administrative Law Judge of the Office of Administrative Hearings is necessary. The Chief Administrative Law Judge may review and comment, but shall within thirty (30) days, order the annexation in accordance with the terms of the resolution.
6. That the property, upon annexation shall be zoned Development Holding (D-H) according to Section 154.110 of the Kasson Municipal Code

BE IT FURTHER RESOLVED that the Township of Mantorville does not object to, nor will contest, the annexation of said lands into the Kasson corporate limits.

BE IT FURTHER RESOLVED that the above referenced property is hereby annexed, added to and made a part of the City of Kasson, Minnesota, as effectually as if it had originally been a part thereof.

Passed and adopted this 1st Day of August 2022.

Mantorville Township

By: _____
Chairperson
Board of Supervisor

ATTEST:

By: _____
Township Clerk

City of Kasson

By: _____
Mayor

ATTEST:

By: _____
City Administrator

The land referred to herein below is situated in the County of Dodge, State of Minnesota and is described as follows:

Commencing 48 rods North of the Southeast corner of the South Half of the Southwest Quarter (S 1/2 SW 1/4) of Section Twenty Eight (28), Township One Hundred Seven (107) North, Range Sixteen (16) West, thence West 65 rods, thence North 32 rods, thence East 65 rods, thence South 32 rods to place of beginning,

EXCEPTING THEREFROM the following described property: That part of the SE 1/4 SW 1/4 of Section 28-107-16, described as follows: Commencing at the southeast corner of the SW 1/4 of Section 28; thence North along the east line of said SW 1/4 792.00 feet to the point of beginning; thence West 370.00 feet parallel with the South line of the SW 1/4; thence North 295.00 parallel with the East line of the SW 1/4; thence East 370.00 feet parallel with the South line of the SW 1/4 to the east line of the SW 1/4; thence South 295.00 feet along the East line of the SW 1/4 to the point of beginning.

ALSO EXCEPTING THEREFROM:

OVERLAND ADDITION, as platted and on file in the County Recorder's office, Dodge County, Minnesota.

WSE MASSEY ENGINEERING & SURVEYING, LTD
320 WEST BROADWAY PLAINVIEW, MN 55964

MAILING ADDRESS: PO BOX 100 KASSON, MN 55944

507.634.4505 ■ WSE.ENGINEERING



July 19, 2022

Jeremy Bigelow Description Job # 3951

Commencing 48 rods North of the Southeast corner of the South Half of the Southwest Quarter (S 1/2 SW 1/4) of Section Twenty Eight (28), Township One Hundred Seven (107) North, Range Sixteen (16) West, thence West 65 rods, thence North 32 rods, thence East 65 rods, thence South 32 rods to place of beginning, EXCEPTING THEREFROM the following described property: That part of the SE 1/4 SW 1/4 of Section 28-107-16, described as follows: Commencing at the southeast corner of the SW 1/4 of Section 28; thence North along the east line of said SW 1/4 792.00 feet to the point of beginning; thence West 370.00 feet parallel with the South line of the SW 1/4; thence North 295.00 parallel with the East line of the SW 1/4; thence East 370.00 feet parallel with the South line of the SW 1/4 to the east line of the SW 1/4; thence South 295.00 feet along the East line of the SW 1/4 to the point of beginning.

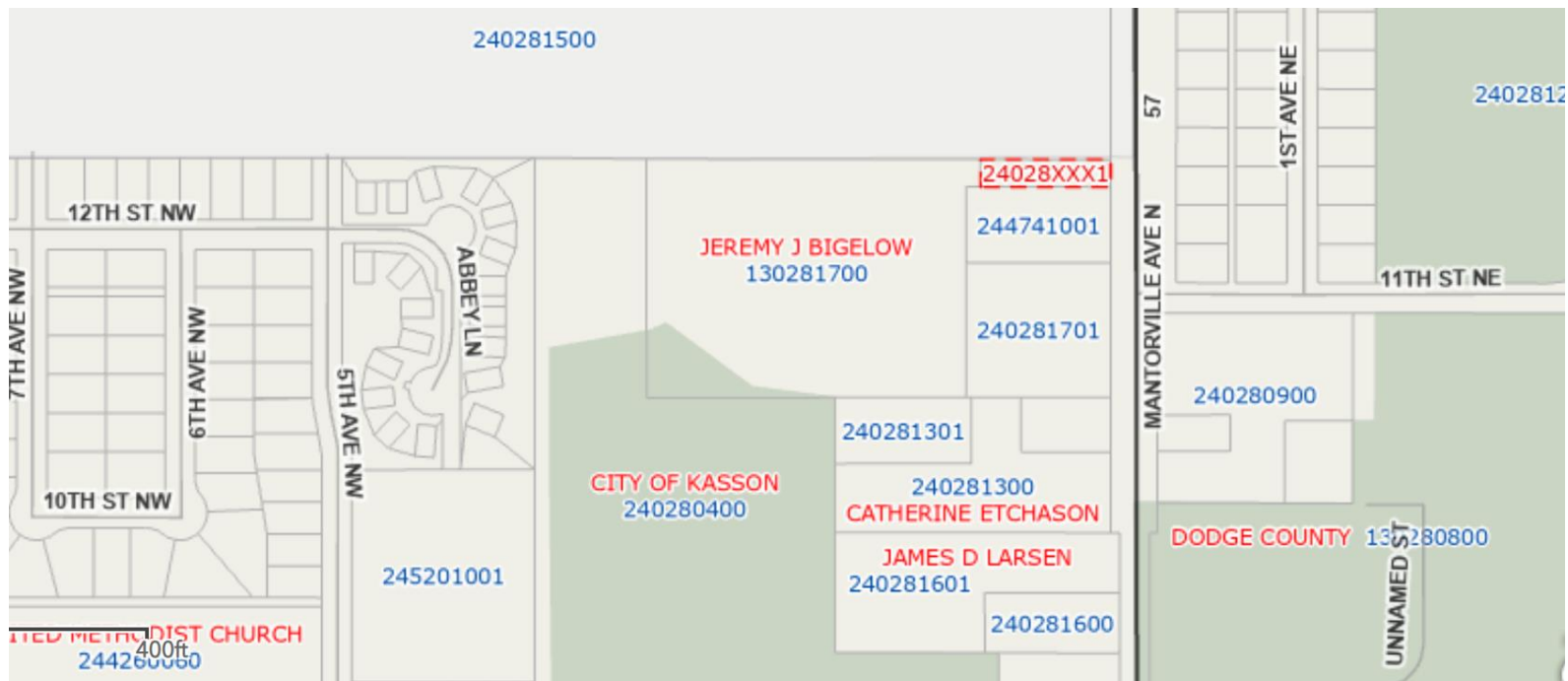
ALSO EXCEPTING THEREFROM:

OVERLAND ADDITION, as platted and on file in the County Recorder's office, Dodge County, Minnesota.

320 West Broadway, Ste. 3
Plainview, MN 55964
507-634-4505

1712 Restoration Road SW
Rochester, MN 55902
507-634-4505

33 B Veterans Memorial Highway E, PO 100
Kasson, MN 55944
507-634-4505



CITY OF KASSON
2023
DRAFT

BUDGET 2023

Council: September 14, 2023

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2023 PRELIMINARY GENERAL FUND OPERATING BUDGET
LEVY BREAKDOWN

		2023	For Comparison 2022
<u>GENERAL GOVERNMENT LEVY:</u>			
GENERAL FUND	LEVY REQUIRED	3,007,024	2,651,711
LIBRARY FUND	LEVY REQUIRED	423,417	408,484
ECONOMIC DEV FUND	LEVY REQUIRED	98,506	102,444
COMMUNITY POLICING	LEVY REQUIRED	-	-
2012A 16TH St		0	60,320
2014A Truck/Equip		119,100	115,562
2015A Refunding		0	28,000
2017A Improvement		186,000	205,100
2020B Aquatic		224,015	224,015
2022A Hwy 57		59,000	
		4,117,062	3,795,636
<u>FIRE RELIEF LEVY</u>		0	0
<u>TAX ABATEMENT LEVY</u>	(2024 start Hamilton abatement \$55,000)	0	0
1760 Millwork		3597	3597
Pr Willows- starts 2021		20000	20000
<u>GENERAL AND OTHER LEVY TOTAL</u>		4,140,659	3,819,233
2023 OVER 2022		321,426	
As a Percent		8.42%	
less: Estimated new property absorption		-63000	
Net % Property Tax Increase		6.7664%	

REVENUE/EXPENDITURE SUMMARY

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 PROPOSED	LEVY	OVER 2022	% 2023
REVENUE SUMMARY										
GENERAL FUND										
GOVERNMENT WIDE	3,319,540	3,412,318	3,423,301	3,867,039	3,783,515	133,201	1,132,244	3,007,024	355,753	9.40%
PLANNING & ZONING	6,000	13,541	8,000	20,883	8,000	9,985	8,000		-	0.00%
CABLE TV/GAS	60,000	62,115	65,000	136,094	190,000	81,871	190,000		-	0.00%
GOVT BLDGS	-	-	-	-	-	-	-		-	#DIV/0!
POLICE	153,700	190,071	163,800	179,463	163,800	53,288	190,800		27,000	16.48%
FIRE	112,211	136,800	106,470	192,231	107,575	60,375	107,575		-	0.00%
BUILDING INSPECTION	109,358	179,762	112,500	229,054	112,500	108,462	112,500		-	0.00%
ANIMAL CONTROL	2,700	1,175	1,700	1,200	1,700	400	1,700		-	0.00%
HIGHWAYS, STREETS, ROADWAY	72,640	89,731	88,640	108,544	81,640	42,314	81,640		-	0.00%
STREET LIGHTING	70,000	70,000	65,000	65,000	60,000	-	60,000		-	0.00%
WEED CONTROL				-					-	#DIV/0!
HEALTH				6,018		6,018	-		-	#DIV/0!
PARKS & RECREATION	2,700	9,778	2,000	3,186	2,000	1,825	2,000		-	0.00%
CEMETERY	-	-	-	-	23,300	13,400	23,300		-	0.00%
AQUATIC CENTER	241,000	153,304	243,000	272,049	247,000	171,289	247,000		-	0.00%
OTHER REC FACILITIES	6,100	1,106	3,100	2,609	3,100	2,147	3,100		-	0.00%
PARK AREAS	3,500	8,943	2,000	281,780	2,000	5,636	2,000		-	0.00%
GENERAL FUND REVENUES:	4,159,449	4,328,644	4,284,511	5,365,151	4,786,130	690,211	2,161,859		382,753	8.00%
EXPENDITURE SUMMARY										
GENERAL FUND										
COUNCIL	77,849	100,749	77,040	112,593	83,160	36,659	85,636		2,475	2.98%
LEGISLATIVE COMMITTEES	-	-	-	-	-	-	-		-	#DIV/0!
ORDINANCES/PROCEEDINGS	3,500	5,882	3,000	2,679	3,000	450	3,000		-	0.00%
MAYOR	5,167	3,805	5,167	4,050	5,167	-	5,167		-	0.00%
CITY ADMINISTRATION	212,993	210,614	220,549	209,263	231,125	115,603	242,833		11,708	5.07%
ELECTIONS	15,743	15,476	5,130	5,090	15,795	4,559	5,718		(10,077)	-63.80%
ACCOUNTING	6,500	6,644	6,300	5,578	6,300	6,788	7,500		1,200	19.05%
ASSESSING	32,700	31,373	32,700	31,635	33,850	33,521	33,850		-	0.00%
LAW-LEGAL SERVICES	35,000	35,574	30,000	32,927	35,000	10,654	30,000		(5,000)	-14.29%
PLANNING/ZONING	71,377	55,207	69,230	59,271	72,960	23,275	87,971		15,010	20.57%
DATA PROCESSING	15,200	10,526	15,500	12,437	18,000	8,395	18,000		-	0.00%
CABLE TV/GAS	-	-	-	-	-	-	-		-	#DIV/0!
GENERAL GOVT BLDGS	15,355	14,878	15,370	17,128	15,400	8,912	15,900		500	3.25%
GENERAL ENGINEERING	20,000	39,753	25,000	24,717	25,000	11,325	25,000		-	0.00%
POLICE	1,244,077	1,233,570	1,307,778	1,233,632	1,435,641	680,390	1,604,201		168,560	11.74%

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 PROPOSED	LEVY	OVER 2022	% 2023
FIRE	238,151	234,416	237,996	291,025	247,146	59,013	252,646		5,500	2.23%
BUILDING INSPECTIONS	48,200	80,934	48,200	70,839	48,200	23,468	48,200		-	0.00%
ARPA/COMMUNITY PREPAREDNE	-	-	-	-	-	-	-		-	#DIV/0!
ANIMAL CONTROL	2,325	-	325	-	325	-	325		-	0.00%
HIGHWAYS, STREETS, ROADWAY	288,946	221,617	308,283	254,384	288,141	146,074	303,202		15,061	5.23%
PAVED STREETS	202,268	183,737	200,000	204,825	193,000	16,610	193,000		-	0.00%
ICE & SNOW REMOVAL	64,220	35,066	69,194	33,207	69,259	18,386	69,259		-	0.00%
STREET LIGHTING	70,000	67,406	65,000	70,538	60,000	28,476	60,000		-	0.00%
SIDEWALKS	50,000	16,070	50,000	48,235	50,000	-	50,000		-	0.00%
WASTE COLLECTION	11,500	12,077	11,500	11,407	11,500	3,770	11,500		-	0.00%
WEED CONTROL	-	-	-	-	-	-	-		-	#DIV/0!
EMER MGMT/HEALTH	17,460	317,006	14,350	17,482	14,400	6,658	14,400		-	0.00%
PARKS & RECREATION	10,180	7,037	9,180	4,204	9,180	2,098	9,180		-	0.00%
CEMETERY	-	-	-	-	54,455	18,179	50,595		(3,860)	
PLAYGROUNDS	3,000	-	3,000	1,898	3,000	69	6,500		3,500	116.67%
AQUATIC CENTER	340,893	262,559	340,467	259,267	353,632	114,152	375,832		22,200	6.28%
OTHER REC FACILITIES	64,530	36,703	61,880	37,540	61,440	23,747	65,380		3,940	6.41%
PARK AREAS	395,817	343,867	411,906	278,553	336,816	171,334	356,125		19,309	5.73%
FORESTRY & NURSERY	24,475	8,142	15,475	10,234	16,225	18,019	16,225		-	0.00%
HISTORIC WATERTOWER	2,000	778	2,000	787	2,000	798	2,000		-	0.00%
ARENA ALLOCATION	29,081	37,676	25,854	787	19,162	779	35,456		16,295	85.04%
CAPITAL	406,188	248,810	405,158	1,069,670	636,093	298,011	713,893		77,800	12.23%
UNALLOCATED (INS 22, MMUA 6)	118,500	125,295	172,988	996,106	186,870	30,556	370,392		183,522	98.21%
Other Financing				-						
GENERAL FUND TOTAL	4,143,192	4,003,250	4,265,519	5,411,989	4,641,241	1,920,729	5,168,883		527,642	11.4%
LIBRARY EXPENSES	425,535	358,196	426,438	395,427	474,963	302,652	489,896		14,933	3.14%
LIBRARY REVENUES	425,535	430,653	426,438	431,638	474,963	35,864	66,479	423,417	14,933	3.14%
EDA EXPENSES	92,533	93,393	88,723	79,741	102,944	63,126	99,006		(3,938)	-3.82%
EDA REVENUES	92,533	91,005	88,723	88,256	102,944	-	500	98,506	(3,938)	-3.83%
COMMUNITY POLICING EXPENSE	4,800	411	4,350	911	4,450	482	4,550		100	2.25%
COMMUNITY POLICING REVENUE	200	11	100	25	100	312	100	4,450	4,450	4450.00%
Use of Fund Reserves								2,850		
TOTAL GF REVENUES	2,228,938	TOTAL GF EXPENSES		5,762,335	TOTAL GF LEVY		3,530,547			

PERSONNEL & OPERATIONS-2023

	PERSONNEL							OPERATIONS							23 Total Budget
	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL 6/30	2023 PROPOSED	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL 6/30	2023 PROPOSED	
COUNCIL	39,529	37,523	41,205	40,558	41,625	13,396	43,601	38,320	63,227	35,835	72,036	41,535	23,263	42,035	85,636
LEGISLATIVE COMMITTEES								-	-	-	-	-	-	-	-
ORDINANCES/PROCEEDINGS								3,500	5,882	3,000	2,679	3,000	450	3,000	3,000
MAYOR	5,167	3,805	5,167	4,050	5,167	-	5,167								5,167
CITY ADMINISTRATION	168,393	167,272	177,348	176,436	188,560	96,914	199,508	44,600	43,342	43,201	32,826	42,565	18,690	43,325	242,833
ELECTIONS	4,818	4,990	5,130	5,090	5,345	2,680	5,718	10,925	10,486	-	-	10,450	1,879	-	5,718
ACCOUNTING								6,500	6,644	6,300	5,578	6,300	6,788	7,500	7,500
ASSESSING								32,700	31,373	32,700	31,635	33,850	33,521	33,850	33,850
LAW-LEGAL SERVICES								35,000	35,574	30,000	32,927	35,000	10,654	30,000	30,000
PLANNING/ZONING	43,927	8,601	46,930	8,839	49,410	4,958	53,371	27,450	46,607	22,300	50,432	23,650	18,317	34,600	87,971
DATA PROCESSING								15,200	10,526	15,500	12,437	18,000	8,395	18,000	18,000
CABLE TV/GAS								-	-	-	-	-	-	-	-
GENERAL GOVT BLDGS	3,455	3,473	3,800	3,319	3,800	1,811	3,800	11,900	11,405	11,570	13,809	11,600	7,101	12,100	15,900
GENERAL ENGINEERING								20,000	39,753	25,000	24,717	25,000	11,325	25,000	25,000
POLICE	1,053,650	1,064,095	1,096,681	1,047,789	1,177,271	528,460	1,288,681	190,427	169,475	211,097	185,843	258,370	161,930	315,520	1,604,201
FIRE	64,109	69,916	61,725	71,638	69,925	5,733	73,425	175,191	164,542	176,271	219,387	177,221	53,281	179,221	252,646
BUILDING INSPECTIONS								48,200	80,934	48,200	70,839	48,200	23,468	48,200	48,200
COMMUNITY PREPAREDNESS								-	-	-	-	-	-	-	-
ANIMAL CONTROL								2,325	-	325	-	325	-	325	325
HIGHWAYS, STREETS, ROADS	195,986	155,347	215,268	183,113	193,016	101,109	207,877	92,960	66,270	93,025	71,271	95,125	44,965	95,325	303,202
PAVED STREETS								202,268	183,737	200,000	204,825	193,000	16,610	193,000	193,000
ICE & SNOW REMOVAL	17,470	9,797	23,424	7,025	23,424	5,507	23,424	46,750	25,268	45,770	26,182	45,835	12,879	45,835	69,259
STREET LIGHTING								70,000	67,406	65,000	70,638	60,000	28,476	60,000	60,000
WASTE COLLECTION								11,500	12,077	11,500	11,407	11,500	3,770	11,500	11,500
WEED CONTROL								-	-	-	-	-	-	-	-
EMER MGMT								17,460	317,008	14,350	17,482	14,400	6,658	14,400	14,400
PARKS & RECREATION	-	-	-	-	-	-	-	10,180	7,037	9,180	4,204	9,180	2,098	9,180	9,180
SEWAGE								50,000	16,070	50,000	48,235	50,000	-	50,000	50,000
PLAYGROUNDS								3,000	-	3,000	1,898	3,000	69	6,500	6,500
CEMETERY	-	-	-	-	17,545	-	17,545	-	-	-	-	33,050	-	33,050	50,595
AQUATIC CENTER	165,893	146,114	174,617	147,699	185,382	44,078	185,382	175,000	116,444	165,850	111,569	168,250	70,074	190,450	375,832
OTHER REC FACILITIES	3,230	-	3,230	-	3,230	-	3,230	61,300	38,703	58,850	37,540	58,210	23,747	62,150	65,380
PARK AREAS	320,267	285,640	332,156	206,532	241,316	127,961	263,725	75,550	58,228	79,750	72,021	95,500	43,373	92,400	356,125
FORESTRY & NURSERY								24,475	8,142	16,225	10,234	16,225	18,019	16,225	16,225
HISTORIC WATERTOWER								2,000	778	2,000	787	2,000	798	2,000	2,000
ARENA ALLOCATION								29,081	37,676	25,854	787	19,162	779	35,456	35,456
UNALLOCATED (INS 22, MMUA 6)								118,500	125,295	172,988	996,106	186,870	30,556	370,392	370,392
CAPITAL								406,188	248,810	405,158	1,069,670	636,093	298,011	713,893	713,893
LIBRARY BUILDINGS	11,445	11,018	11,630	9,359	11,630	6,006	11,630								11,630
LIBRARY OPERATIONS	334,843	284,690	300,703	321,343	347,545	171,554	383,378	79,247	62,488	114,105	64,724	115,788	125,092	94,888	478,266
EDA	15,473	14,447	18,973	16,743	20,394	8,972	61,596	77,060	78,946	69,750	62,998	82,550	54,154	37,410	99,006
COMMUNITY POLICING								4,800	411	4,350	911	4,450	482	4,550	4,550
TOTAL	2,447,662	2,266,729	2,517,976	2,249,635	2,584,584	1,119,139	2,831,056	2,219,557	2,188,563	2,267,804	3,638,533	2,835,164	1,149,671	2,931,280	5,762,335
TOTAL PERSONNEL/OPERATIONS	4,667,209	4,455,292	4,785,780	5,888,068	5,219,738	2,268,810	5,762,335								

2023 PRELIMINARY BUDGET ANALYSIS
Impacts on Budget

INITIAL ASSUMPTIONS

- 1 Payroll- 3% General Wage Adjustment (as per payscale and union contracts) , 3.25 % steps Fully staffed
- 2 Health Insurance 20%
- 3 Liab 10%

REVENUES

- 1 Proposed Utility increases- Water 3% (3% 2022-2025), WW 2%, Electric 2%, Storm 25 cents

EXPENSES

- One new police vehicle
- Increased fuel costs.
- Increased Electric power costs.
- One new Police position

Note: Because of structure of 2022A debt, 2023 payments are smaller than they will be in 2024 (prin and int)
In 2024: Debt will be additional for :

Water	35,524.15
Sewer	10,355.05
Storm	5,497.25
Streets	16,912.00

GENERAL FUND

GOVERNMENT WIDE	ACTUAL		BUDGET	ACTUAL	30-Jun		PROPOSED	COMMENTS
	2020				2022			
101.4000.3101 CURRENT AD VALOREM TAXES	2,093,615	2,129,732	2,362,832	2,381,663	2,651,711	-		
101.4000.3107 ABATEMENT LEVY	5,897	5,667		8,197	25,897	-		
101.4000.3210 BUSINESS LICENSES/PERMITS	13,500	14,298	13,500	9,448	13,500	11,625	13,500	GARBAGE/LIQ LIC/HOUSING
101.4000.3340 STATE GRANTS & AIDS								
101.4000.3341 LOCAL GOVT AID	1,170,059	1,169,485	1,011,000	1,211,160	1,026,307	-	1,052,644	1252644-200000
101.4000.3349 MISC STATE GRANT	3,869	3,869	3,869	-	-	-	-	PERA AID eliminated 2020
101.4000.3410 CHARGES FOR SERVICES	2,000	1,493	1,500	1,167	1,500	40	1,500	
101.4000.3415 CITY HALL RENT	100	-	100	-	100	-	100	
101.4000.3612 PENALTY/INTEREST		774		466		-		
101.4000.3621 INTEREST EARNED	10,000	51,543	10,000	(3,925)	10,000	9,943	10,000	
101.4000.3622 RENTS AND ROYALTIES	3,000	8,922	3,000	14,022	3,000	8,840	3,000	
101.4000.3623 CONTR/DONAITON FROM PRIVATE				5,000		-		
101.4000.3624 MISC REVENUS - REFUNDS	1,500	10,524	1,500	21,703	1,500	252	1,500	
101.4000.3626 MONEY MARKET INTEREST	-	12	-	16	-	1	-	
101.4000.3911 SALES OF FIXED ASSETS				4,459		102,500		
101.4000.3921 TRANSFER FROM OTHER FUNDS	16,000	16,000	16,000	213,665	50,000	-	50,000	Liq Store 16,000+ 34,000 ARPA
Total GENERAL GOVERNMENT:	3,319,540	3,412,318	3,423,301	3,867,039	3,783,515	133,201	1,132,244	2023 and 2024 trfr \$33,000 ea fr ARPA

PLANNING & ZONING

101.4191.3413 ZONING/SUBDIVISION FEES	2,000	4,871	3,000	12,583	3,000	7,110	3,000		
101.4191.3624 MISC REVENUES - REFUNDS	4,000	8,670	5,000	8,300	5,000	2,875	5,000		
Total PLANNING & ZONING	6,000	13,541	8,000	20,883	8,000	9,985	8,000		

CABLE TV/GAS

101.4193.3495 OTHER--FRANCHISE ROW USE	60,000	62,115	65,000	136,094	190,000	81,871	190,000		65000 +125000
Total CABLE TV/GAS	60,000	62,115	65,000	136,094	190,000	81,871	190,000		

GOVT BLDGS

101.4194.3624 MISC REVENUE - REFUNDS	-	-	-	-	-	-	-		
Total Govt	-	-	-	-	-	-	-		

GENERAL FUND

POLICE		BUDGET		ACTUAL		30-Jun		PROPOSED	COMMENTS
		2020	2021	2022	2023				
101.4210.3345	2% POLICE STATE AID	70,000	85,059	70,000	78,137	70,000	-	70,000	
101.4210.3347	OTHER FEDERAL GRANT		-		-		-		
101.4210.3349	MISCELLANEOUS STATE GRANTS	4,500	9,409	9,000	8,798	9,000	-	9,000	Post Board train
101.4210.3369	OTHER COUNTY GRANT	58,000	63,297	62,600	67,283	62,600	36,407	79,600	+net new ZED
101.4210.3420	PUBLIC SAFETY	200	297	200	211	200	175	200	
101.4210.3511	COURT FINES	18,000	17,707	18,000	21,348	18,000	8,721	18,000	
101.4210.3623	CONTR/DONATION FROM PRIVATE SOURCE		-		-		-		
101.4210.3624	MISC REVENUE - REFUNDS	3,000	5,127	4,000	3,685	4,000	1,685	4,000	Impounds
101.4210.3911	SALES OF FIXED ASSETS		9,175		-		6,300	10,000	sell 2014 squad
Total POLICE		153,700	190,071	163,800	179,463	163,800	53,288	190,800	
FIRE		2020		2021		2022		2023	
101.4220.3101	CURRENT AD VALOREM TAXES	5,741	-	-	421	-	-	-	
101.4220.3340	STATE GRANTS AND AIDS	-	-	-	3,000	-	1,000	-	
101.4220.3346	STATE FIRE AID	40,000	47,328	43,000	48,730	43,000	-	43,000	Passed through to Fire Relief
101.4220.3349	MISCELLANEOUS STATE GRANT	7,000	12,446	7,000	10,306	7,000	-	7,000	
101.4220.3363	GRANT								
101.4220.3421	FIRE CONTRACTS	36,470	35,964	36,470	36,671	37,575	36,694	37,575	
101.4220.3422	SPECIAL FIRE PROTECTION SERV	15,000	31,635	20,000	24,763	20,000	19,078	20,000	Fire Calls
101.4220.3623	CONTR/DONATION FROM PRIVATE SOUR	8,000	8,622	-	27,500	-	1,800	-	Lawful Gambling Donations
101.4220.3624	MISC REVENUE - REFUNDS	-	804	-	2,183	-	1,802	-	
101.4220.3911	SALE OF FIXED ASSETS		-	-	38,657	-	-	-	
Total FIRE		112,211	136,800	106,470	192,231	107,575	60,375	107,575	
BUILDING INSPECTION									
101.4240.3220	NON-BUSINESS LICENSES & PERMITS	68,858	114,372	70,000	148,942	70,000	62,650	70,000	Building Permits
101.4240.3414	PLAN CHECK FEES	34,000	50,832	34,000	65,279	34,000	38,648	34,000	
101.4240.3416	MECHANICAL INSPECTION FEE	4,000	10,300	6,000	9,853	6,000	4,645	6,000	
101.4240.3417	PLUMBING INSPECTION FEES	2,500	4,258	2,500	4,980	2,500	2,520	2,500	
Total BUILDING INSPECTION		109,358	179,762	112,500	229,054	112,500	108,462	112,500	
ANIMAL CONTROL									
101.4270.3220	NON-BUSINESS LICENSES & PERMITS	1,700	1,175	1,700	1,200	1,700	400	1,700	
101.4270.3514	OTHER FINES	1,000	-	-	-	-	-	-	
Total ANIMAL CONTROL		2,700	1,175	1,700	1,200	1,700	400	1,700	

HIGHWAYS, STREETS, ROADWAYS

	30-Jun							
101.4310.3364 MUNICIPAL STATE AID	72,640	80,081	88,640	72,987	81,640	42,314	81,640	8640+73000 MSAS addtl
101.310.3369 OTHER COUNTY GRANT		-		-		-		
101.4310.3624 MISC REVENUE - REFUNDS		-		10,557		-		
101.4310.3911 SALES OF FIXED ASSETS	-	9,650	-	25,000	-	-	-	
Total HIGHWAYS, STREETS, ROADWAYS	72,640	89,731	88,640	108,544	81,640	42,314	81,640	

GENERAL FUND

	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	ACTUAL	PROPOSED	COMMENTS
STREET LIGHTING	2020		2021		2022		2023	
101.4316.3921 TRANSFER FROM OTHER FUNDS	70,000	70,000	65,000	65,000	60,000	-	60,000	FROM ELECTRIC
Total STREET LIGHTING	70,000	70,000	65,000	65,000	60,000	-	60,000	

	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	ACTUAL	PROPOSED	COMMENTS
HEALTH	2020		2021		2022		2023	
101.4417.3624 MISC REVENUES-REFUNDS	-	633,677	-	6,018	-	6,018	-	
101.4417.3921 TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	
Total Health	-	633,677	-	6,018	-	6,018	-	

	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	ACTUAL	PROPOSED	COMMENTS
PARKS & RECREATION	2020		2021		2022		2023	
101.4510.3622 RENTS & ROYALTIES	2,700	1,846	2,000	3,186	2,000	1,825	2,000	
101.4510.3624 MISC REVENUES - REFUNDS	-	-	-	-	-	-	-	
101.4510.3470 PARKLAND FEES		7,932		-		-		Parkland Dedication Fees
101.510.3911 SALES OF FIXED ASSETS		-		-		-		
Total PARKS & RECREATION TOTAL	2,700	9,778	2,000	3,186	2,000	1,825	2,000	

CEMETERY

101.518.3410 CHARGES FOR SERVICES					9,000	4,950	9,000	Grave Open/Close Fees
101.518.3411 CEMETERY LAND RENT					6,000	7,200	6,000	Ag Land Rental- due 3/1
101.518.3621 INTEREST EARNED					4,000		4,000	
101.518.3624 MISC REVENUE					300	500	300	
101.518.3626 MONEY MARKET INTEREST					-		-	
101.518.3711 BURIAL LOTS					4,000	750	4,000	Purchase of lots
101.518.3911 SALE OF FIXED ASSETS	-	-	-	-	-	-	-	
Total CEMETERY	-	-	-	-	23,300	13,400	23,300	

44,742

AQUATIC CENTER

101.4514.3472 AQUATIC CENTER FEES	106,000	111,534	101,000	121,772	105,000	34,192	105,000	
101.4514.3474 CONCESSIONS	40,000	32,525	46,000	49,891	46,000	19,063	46,000	
101.4514.3475 LESSONS	20,000	-	22,000	22,185	22,000	33,064	22,000	
101.4514.3477 FUNBRELLA		-		-		-		
101.4514.3478 FACILITY RENTAL	3,500	7,413	2,500	7,161	2,500	2,095	2,500	
101.4514.3480 SWIM PASSES	70,000	135	70,000	67,953	70,000	76,765	70,000	
101.4514.3481 TINY TOTS		-		1,600		3,000		
101.4514.3482 SWIM TEAM	1,500	-	1,500	2,766	1,500	3,101	1,500	
101.4514.3483 Program-Other		2,025		-		-		
101.4514.3794 CASH OVER/SHORT	-	(327)	-	(1,280)	-	9	-	
Total AQUATIC CENTER	241,000	153,304	243,000	272,049	247,000	171,289	247,000	

OTHER RECREATIONAL FACILITIES

101.4517.3471 OTHER ORGANIZED ACTIVITIES	500	-	-	25	-	-	-	
101.4517.3473 PLAYGROUND FEES	500	56	500	210	500	191	500	
101.4517.3479 SOFTBALL FEES	5,100	1,050	2,600	2,375	2,600	1,956	2,600	
101.4517.3624 MISC REVENUE-REFUNDS	-	-	-	-	-	-	-	
Total OTHER RECREATIONAL FACILITIES	6,100	1,106	3,100	2,609	3,100	2,147	3,100	

PARK AREAS

101.4522.3349 MISC STATE GRANT				111,490		0		
101.4522.3470 PARKLAND FEES				73,596		0		
101.4522.3474 CONCESSIONS	3,500	-	2,000	-	2,000	-	2,000	
101.4522.3623 CONTR/DONATION FROM PRIVATE SOURCES		8,867		81,155		5,636		
101.4522.3624 MISC REVENUE - REFUNDS	-	76	-	435	-	-	-	
101.4522.3794 CASH OVER		-				-		
101.4522.3911 SALES OF FIXED ASSETS		-		15,105		-		
Total PARK AREAS	3,500	8,943	2,000	281,780	2,000	5,636	2,000	

CAPITAL LEASE PROCEEDS

101.710.3935 CAPITAL LEASE PROCEEDS		114,527		107,939		-		
GENERAL FUND TOTAL	4,159,449	5,076,848	4,284,511		4,786,130	690,211	2,161,859	

LIBRARY

	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	30-Jun ACTUAL	PROPOSED 2023	COMMENTS
211.550.3101 CURRENT AD VALOREM TAXES	361,203	361,203	359,959	359,959	408,484	-	-	
211.550.3362 COUNTY GRANTS - SELCO	56,932	56,932	59,099	59,099	59,099	29,549	59,099	
211.550.3363 GRANT	-	976	980	-	980	-	980	Interest on Investment Grant
211.550.3365 SELCO-NET LENDER		-		-		-		
211.550.3410 CHARGES FOR SERVICE-GEN GOVT	400	368	400	505	400	200	400	Copy Charges

211.550.3412	CHARGES FOR SERVICE-PRINTOUTS	400	716	400	785	400	381	400	
211.550.3513	LIBRARY FINES	5,000	1,409	4,000	1,128	4,000	1,173	4,000	Revenues - Page 4
211.550.3621	INTEREST EARNED	150	4,422	150	(382)	150	332	150	
211.550.3623	CONTR/DONATION FROM PRIVATE SOUR	1,050	2,249	1,050	10,208	1,050	3,071	1,050	
211.550.3624	MISC REVENUE - REFUNDS	400	2,379	400	337	400	135	400	Ins Dividend, Lost Books, Keys
211.550.3629	LIBRARY PROGRAM DONATIONS						1,022		
Total LIBRARY:		425,535	430,653	426,438	431,638	474,963	35,864 30-Jun	66,479	
ECONOMIC DEVELOPMENT		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
290.4650.3101	CURRENT AD VALOREM TAXES	90,533	90,533	88,223	88,223	102,444	-	-	
290.4650.3621	INTEREST EARNED	2,000	242	500	33	500	-	500	
290.4650.3107	Abatement Levy		230		-		-		
Total ECONOMIC DEVELOPMENT		92,533	91,005	88,723	88,256	102,944	-	500	

COMMUNITY POLICING		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	30-Jun ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
875.4210.3101	CURRENT AD VALOREM TAXES		-		-		-		
875.4210.3624	MISC REVENUE-REFUNDS		-		-		312		
875.4210.3623	CONTR/DONATION FROM PRIVATE		-		20		-		
875.4210.3621	INTEREST EARNED	200	11	100	5	100	-	100	
Total COMMUNITY POLICING:		200	11	100	25	100	312	100	-

TOTAL - ALL FUNDS	4,677,717	5,598,517	4,799,772	#VALUE!	5,364,137	726,387	2,228,938	Revenues - Page 5
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EXPENDITURES

COUNCIL		BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	PROPOSED 2023	COMMENTS
101.4111.101	FULL TIME EMPLOYEES REGULAR	30750	28,256	31750	30,926	31750	8,961	32500	
101.4111.102	FULL TIME EMPLOYEES OVERTIME		576		334		238		
101.4111.121	EMPLOYER PERA CONTRIBUTIONS	1626	1,584	1626	1,647	1626	690	1864	
101.4111.122	EMPLOYER FICA CONTRIBUTIONS	1907	1,648	1969	1,800	1969	493	2015	
101.4111.123	EMPLOYER MEDICARE CONTRIBUTION	446	385	460	421	460	115	471	
101.4111.130	EMPLOYER PAID INSURANCE	4,800	5,073	5,400	5,430	5,820	2,900	6,750	
Personnel Subtotal		39,529	37,523	41,205	40,558	41,625	13,396	43,601	
101.4111.150	WORKER'S COMPENSATION	170	271	285	92	285	186	285	
101.4111.160	LIABILITY INSURANCE	4000	3,489	4000	3,462	4500	3,360	5000	Bonds, Quarterly
101.4111.210	OPERATING SUPPLIES	150	-	150	306	150	10	150	
101.4111.304	LEGAL FEES	11000	19,032	9000	30,805	9000	3,147	9000	
101.4111.333	STAFF MTGS AND CONFERENCES	2000	907	2000	415	2000	579	2000	
101.4111.334	MEMBERSHIP DUES AND FEES	4500	4,500	4500	3,584	4700	2,469	4700	50% LMC Dues
101.4111.351	LEGAL NOTICES PUBLISHING	400	316	400	257	400	627	400	
101.4111.352	GENERAL NOTICE/PUBLIC INFO	1100	225	500	403	500	-	500	
101.4111.430	OTHER SERVICE/CHARGES-MISC.	15000	33,730	15000	27,109	20000	9,475	20000	FIP 10,000 +5000 ZRT
101.4111.440	PROFESSIONAL SERVICES		757		5,603		3,410		
Operations Subtotal		38,320	63,227	35,835	72,036	41,535	23,263	42,035	
Total COUNCIL :		77,849	100,749	77,040	112,593	83,160	36,659	85,636	
LEGISLATIVE COMMITTEES									
101.4112.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-	-	-		
Total LEGISLATIVE COMMITTEES:		0	0	0	0	0	-	0	
ORDINANCES AND PROCEEDINGS									
101.4113.353	ORDINANCE PUBLICATION	1000	228	500	789	500	-	500	Ordinance & Proceedings-DCI
101.4113.430	OTHER SERVICE/CHARGES-MISC.	2500	5,654	2500	1,889	2500	450	2500	
Total ORDINANCES AND PROCEEDINGS:		3,500	5,882	3,000	2,679	3,000	450	3,000	
MAYOR									
101.4131.101	FULL TIME EMPLOYEES REGULAR	4800	3,535	4800	3,763	4800	-	4800	Meetings/Salary
101.4131.121	EMPLOYER PERA CONTRIBUTIONS	0		0	-	0	-	0	
101.4131.122	EMPLOYER FICA CONTRIBUTIONS	298	219	298	233	298	-	298	
101.4131.123	EMPLOYER MEDICARE CONTRIBUTION	70	51	70	55	70	-	70	
Total MAYOR:		5,167	3,805	5,167	4,050	5,167	-	5,167	

GENERAL FUND

CITY ADMINISTRATION		BUDGET	ACTUAL	BUDGET	ACTUAL	30-Jun		PROPOSED	COMMENTS
		2020		2021		2022			
101.4140.101	FULL TIME EMPLOYEES REGULAR	128,000	124,342	131,000	130,213	139,000	69,015	144,600	
101.4140.102	FULL-TIME EMPLOYEES-OVERTIME	-	460	-	267	-	189	-	
101.4140.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
101.4140.121	EMPLOYER PERA CONTRIBUTIONS	9,601	9,223	9,826	9,736	10,426	5,190	10,846	
101.4140.122	EMPLOYER FICA CONTRIBUTIONS	7,936	7,676	8,122	7,673	8,618	4,013	8,965	
101.4140.123	EMPLOYER MEDICARE CONTRIBUTIC	1,856	1,795	1,900	1,795	2,016	938	2,097	
101.4140.130	EMPLOYER PAID INSURANCE	21,000	23,775	26,500	26,754	28,500	17,567	33,000	
Personnel Subtotal		168,393	167,272	177,348	176,436	188,560	96,914	199,508	
101.4140.150	WORKER'S COMPENSATION	900	924	990	950	1,180	958	1,180	
101.4140.160	LIABILITY INSURANCE	80	87	91	87	95	33	95	
101.4140.210	OPERATING SUPPLIES	4,000	3,863	4,000	4,189	4,000	1,069	4,000	
101.4140.216	PERIODICALS	220	-	220	-	150	-	150	
101.4140.220	REPAIR/MAINTENANCE SUPPLIES	1,000	689	1,000	430	910	161	2,000	
101.4140.240	SMALL TOOLS/MINOR EQUIPMENT	3,500	75	3,500	-	3,250	-	2,000	
101.4140.321	TELEPHONE	8,000	7,480	7,500	7,421	7,500	3,360	7,500	
101.4140.325	COMMUNICATION-OTHER	2,400	1,156	2,400	1,270	1,500	583	1,500	
	TRAVEL/MILEAGE	800	219	800	759	1,000	188	1,000	
101.4140.332	ADMINISTRATOR MEETINGS & CONF	3,500	80	2,500	752	2,000	977	2,000	
101.4140.333	STAFF MEETINGS & CONFERENCES	5,000	75	4,000	1,963	5,000	2,929	5,000	
101.4140.334	MEMBERSHIP DUES AND FEES	5,800	4,935	6,000	4,734	6,000	3,419	6,000	
101.4140.343	OTHER ADVERTISING	1,200	185	1,000	185	500	-	500	
101.4140.360	INSURANCE	3,300	3,272	3,800	2,895	4,080	3,629	5,500	
	UTILITY SERVICES		471	1,000	-	1,000	-	500	
101.4140.400	REPAIRS & MAINTENANCE	1,000	105	500	158	500	-	500	
101.4140.430	OTHER SERVICE/CHARGES-MISC.	900	1,033	900	1,936	900	-	900	
101.4140.440	PROFESSIONAL SERVICES	3,000	18,694	3,000	5,098	3,000	1,383	3,000	
Total Operations		44,600	43,342	43,201	32,826	42,565	18,690	43,325	
Total CITY (CITY ADMINISTRATION:		212,993	210,614	220,549	209,263	231,125	115,603	242,833	

GENERAL FUND

		BUDGET		BUDGET		BUDGET		PROPOSED	COMMENTS
		2020	2021	2020	2021	2022	2023		
ELECTIONS									
101.4141.101	FULL-TIME EMPLOYEES - REGULA	3350	3,369	3500	3,441	3600	1,792	3750	5% City Clerk
101.4141.102	FULL-TIME EMPLOYEES - OVERTIME		115		67		48		
101.4141.121	EMPLOYER PERA CONTRIBUTIONS	251	259	263	262	270	138	281	
101.4141.122	EMPLOYER FICA CONTRIBUTIONS	208	188	217	190	223	99	233	
101.4141.123	EMPLOYER MEDICARE CONTRIBU	49	44	51	44	52	23	54	
101.4141.130	EMPLOYER PAID INSURANCE	960	1,015	1,100	1,086	1,200	580	1,400	
Personnel Subtotal		4,818	4,990	5,130	5,090	5,345	2,680	5,718	
101.4141.150	WORKER'S COMPENSATION	25	-	-	-	-	-	-	
101.4141.210	OPERATING SUPPLIES	300	242	0	-	300	50	0	
101.4141.333	STAFF MEETINGS & CONFERENCE	0		0		0	-	0	Part of MCFOA conf and MMCT conf
101.4141.351	LEGAL NOTICES PUBLISHING	500	320	0	-	400	-	0	
101.4141.370	MAINTENANCE/SUPPORT FEES	0	-	0	-	0	-	0	County owns machines-no maintenance
101.4141.430	OTHER SERVICE/CHARGES-MISC.	100	372	0	-	250	-	0	75% of Programming + 150 scake referen
101.4141.444	OTHER CONTRACTUAL SERVICES	10000	9,553	0	-	9500	1,829	0	
Operations Subtotal		10,925	10,486	0	0	10,450	1,879	0	
Total ELECTIONS:		15,743	15,476	5,130	5,090	15,795	4,559	5,718	
ACCOUNTING									
101.4153.301	AUDITING/ACCOUNTING	4900	5,108	4700	4,440	4700	5,496	6000	
101.4153.351	LEGAL NOTICES PUBLISHING	1600	1,536	1600	1,138	1600	1,292	1500	Publishing Financial Report/Budget Summary
Total ACCOUNTING:		6,500	6,644	6,300	5,578	6,300	6,788	7,500	
ASSESSING									
101.4155.305	ASSESSING FEES	32400	31,373	32400	31,635	33600	33,521	33600	
101.4155.351	LEGAL NOTICES PUBLISHING	300	-	300	-	250	-	250	Board of Review Adv.
Total ASSESSING:		32,700	31,373	32,700	31,635	33,850	33,521	33,850	
LAW-LEGAL SERVICES									
101.4160.304	LEGAL FEES	35,000	35,574	30,000	32,927	35,000	10,654	30,000	
Total LAW-LEGAL SERVICES:		35,000	35,574	30,000	32,927	35,000	10,654	30,000	

GENERAL FUND

PLANNING & ZONING		BUDGET	ACTUAL	BUDGET	ACTUAL	30-Jun		PROPOSED	COMMENTS
		2020		2021		BUDGET	ACTUAL		
						2022			
101.4191.101	FULL-TIME EMPLOYEES - REGULAR	34,500	6,493	36,500	6,433	38,600	3,630	41,000	
101.4191.102	FULL-TIME EMPLOYEES - OVERTIME		-		-		-		
101.4191.121	EMPLOYER PERA CONTRIBUTIONS	2,588	482	2,738	480	2,895	272	3,075	
101.4191.122	EMPLOYER FICA CONTRIBUTIONS	2,139	367	2,263	366	2,355	217	2,501	
101.4191.123	EMPLOYER MEDICARE CONTRIBUTIONS	500	86	529	86	560	51	595	
101.4191.130	EMPLOYER PAID INSURANCE	4200	1,172	4900	1,475	5001	788	6200	
Personnel Subtotal		43,927	8,601	46,930	8,839	49,410	4,958	53,371	
101.4191.150	WORKER'S COMPENSATION	200	21	50	307	300	303	350	
101.4191.210	OPERATING SUPPLIES	500	499	500	297	500	163	500	
101.4191.240	SMALL TOOL/MINOR EQUIPMENT	0	570	0	-	0	-	0	
101.4191.303	ENGINEERING FEES		-		-		-		
101.4191.304	LEGAL FEES	12000	15,078	12000	9,487	12000	2,549	12000	
101.4191.309	EDP, SOFTWARE & DESIGN		-		-		-		
101.4191.321	TELEPHONE	250	265	250	270	250	132	250	
101.4191.333	STAFF MEETINGS & CONFERENCES	2000	-	2000	-	2000	-	2000	
101.4191.334	MEMBERSHIP DUES & FEES	1500	-	1500	-	1500	-	1500	
101.4191.351	LEGAL NOTICES PUBLISHING	1000	936	1000	871	1000	137	1000	
101.4191.352	GENERAL NOTICE/PUBLIC INFO	0	-	0	-	0	-	0	
101.4191.360	INSURANCE	3000	3,246	3000	3,262	4000	3,247	5000	
101.4191.430	OTHER SERVICE/CHARGES-MISC.	0	(22)	0	(46)	0	4,233	0	
101.4191.440	PROFESSIONAL SERVICES	7000	26,014	2000	35,984	2000	7,554	12000	
101.4191.444	OTHER CONTRACTUAL SERVICES		-		-		-		
Operations Subtotal		27,450	46,607	22,300	50,432	23,550	18,317	34,600	
Total PLANNING & ZONING		71,377	55,207	69,230	59,271	72,960	23,275	87,971	

DATA PROCESSING		BUDGET		ACTUAL		30-Jun		PROPOSED	COMMENTS
		2020		2021		2022			
101.4192.201	OFFICE SUPPLIES								
101.4192.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	1,484	1,000	-	1,000	-	1,000	
101.4192.309	EDP, SOFTWARE & DESIGN	6,500	4,293	4,500	8,864	4,500	2,756	4,500	3 Hard Drive Upgrades,other + 8 MS Outlook @ 250
101.4192.370	MAINTENANCE/SUPPORT FEES	5,700	3,135	8,000	2,629	8,000	2,481	8,000	BMS Maintenance fees-Bal to Enterprise
101.4192.400	REPAIRS & MAINTENANCE	1,000	1,614	1,000	944	1,000	76	1,000	+addtl \$3500 PCI/security
101.4192.440	PROF SERVICES- CONTRACT	1,000		1,000	-	3,500	3,082	3,500	\$1000 +2500 Revise website
Total DATA PROCESSING:		15,200	10,526	15,500	12,437	18,000	8,395	18,000	

GENERAL FUND

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	30-Jun ACTUAL	PROPOSED	COMMENTS
GENERAL GOVERNMENT BLDGS		2020		2021		2022		2023	
101.4194.103	PART-TIME EMPLOYEES	3,000	3,034	3,300	2,887	3,300	1,576	3,300	
101.4194.121	EMPLOYER PERA CONTRIBUTIONS	225	220	248	218	248	118	248	
101.4194.122	EMPLOYER FICA CONTRIBUTIONS	186	177	205	174	205	95	205	
101.4194.123	EMPLOYER MEDICARE CONTRIBUTION	44	41	48	41	48	22	48	
Personnel Subtotal		3,455	3,473	3,800	3,319	3,800	1,811	3,800	
101.4194.150	WORKER'S COMPENSATION	250	127	220	223	250	206	250	
101.4194.210	OPERATING SUPPLIES	300	144	300	515	300	220	300	
101.4194.220	REPAIR/MAINTENANCE SUPPLIES	250	43	250	102	250	1,118	250	
101.4194.240	SMALL TOOLS/MINOR EQUIPMENT	800	-	500	-	500	-	500	
101.4194.360	INSURANCE	500	387	500	338	500	316	500	
101.4194.380	UTILITY SERVICES	6,800	5,089	6,800	6,954	6,800	3,561	6,800	
101.4194.400	REPAIRS & MAINTENANCE	2,000	4,887	2,000	4,846	2,000	1,515	2,500	
101.4194.410	RENTALS	700	301	700	332	700	165	700	Pitney Bowes
101.4194.430	OTHER SERVICE/CHARGES-MISC.	300	-	300	-	300	-	300	
101.4194.440	PROFESSIONAL SERVICES	-	425	-	500	-	-	-	
Operations Subtotal		11,900	11,405	11,570	13,809	11,600	7,101	12,100	
Total GENERAL GOVT BUILDINGS:		15,355	14,878	15,370	17,128	15,400	8,912	15,900	

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
GENERAL ENGINEERING		2020		2021		2022		2023	
101.4196.303	ENGINEERING FEES	20,000	39,753	25,000	24,427	25,000	11,325	25,000	
101.4196.304	LEGAL FEES				290		-		
Total GENERAL ENGINEERING:		20,000	39,753	25,000	24,717	25,000	11,325	25,000	

GENERAL FUND

POLICE	BUDGET 2020		BUDGET 2021		BUDGET 2022		30-Jun ACTUAL 2022	PROPOSED 2023	COMMENTS
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	30-Jun ACTUAL 2022	PROPOSED 2023	
GOVT BLDGS	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	30-Jun ACTUAL 2022	PROPOSED 2023	COMMENTS
101.210.4195.1 PART-TIME EMPLOYEES	3,500	2,677	3,500	3,070	3,500	1,659		3,500	
EMPLOYER PERA CONTRIBUTIONS	263	200	263	230	263	124		263	
EMPLOYER FICA CONTRIBUTIONS	217	161	217	184	217	100		217	
EMPLOYER MEDICARE CONTRIBUTIONS	51	38	51	43	51	23		51	
Total GENERAL GOVT BLDGS	4,030	3,075	4,030	3,528	4,030	1,907		4,030	
101.4210.101 FULL-TIME EMPLOYEES - REGULAR	742,000	702,077	742,000	656,248	789,239	351,346		862,000	
101.4210.102 FULL-TIME EMPLOYEES - OVERTIME	11,500	35,750	14,500	21,431	34,500	8,948		44,500	
101.4210.103 PART-TIME EMPLOYEES	30,000	21,545	30,000	75,583	20,000	19,332		-	
101.4210.104 CANINE STIPEND	3,000	3,282	3,200	3,184	3,900	1,922		3,900	
Two new police officers- includes benefits		-		-		-		-	
101.4210.121 EMPLOYER PERA CONTRIBUTIONS	131,420	127,363	131,951	120,564	143,102	63,798		156,251	
101.4210.122 EMPLOYER FICA CONTRIBUTIONS	12,700	4,359	6,000	5,445	6,000	4,089		6,000	
101.4210.123 EMPLOYER MEDICARE CONTRIBUTIONS	11,000	10,804	11,000	10,599	11,000	5,774		11,000	
101.4210.124 SICK CONVERSION		25,316		-		-		-	
101.4210.130 EMPLOYER PAID INSURANCE	108,000	130,524	154,000	121,207	165,500	71,941		201,000	
101.4210.140 SEPARATION				30,000		-		-	
101.4210.142 UNEMPLOYMENT BENEFIT		4,168		-		(597)		-	
Personnel Subtotal	1,049,620	1,061,020	1,092,651	1,044,262	1,173,241	526,553		1,284,651	
101.4210.150 WORKER'S COMPENSATION	47,500	37,410	58,400	47,478	85,300	65,885		85,300	
101.4210.160 LIABILITY INSURANCE	350	303	2,900	303	350	115		350	
101.4210.210 OPERATING SUPPLIES	9,000	9,458	9,000	7,562	15,000	5,457		15,000	
101.4210.212 MOTOR FUELS	13,000	15,666	13,000	21,967	20,000	14,852		44,000	
101.4210.214 UNIFORMS	4,000	4,149	4,000	7,385	6,000	658		7,500	
101.4210.220 REPAIR/MAINTENANCE SUPPLIES	1,000	1,834	3,500	1,889	3,000	1,227		3,000	
101.4210.240 SMALL TOOLS/MINOR EQUIPMENT	16,000	7,680	10,000	2,927	8,000	2,272		8,000	
101.4210.304 LEGAL FEES		377		2,839		-		-	
101.4210.309 EDP SOFTWARE,DESIGN	350	108	350	514	350	288		15,000	
101.4210.321 TELEPHONE	18,577	15,365	18,577	11,314	16,000	4,884		16,000	
101.4210.325 COMMUNICATION-OTHER	900	123	900	120	900	60		900	
101.4210.331 TRAVEL/MILEAGE		158		-		-		-	
101.4210.333 STAFF MEETINGS & CONFERENCE	8,000	5,551	8,000	5,965	13,000	3,843		15,000	
101.4210.334 MEMBERSHIP DUES AND FEES	9,200	8,962	9,500	9,060	10,000	8,923		10,000	
101.4210.343 OTHER ADVERTISING	250	-	250	146	250	-		250	
101.4210.360 INSURANCE	23,100	30,189	34,000	29,460	39,000	30,073		40,000	+ flood coverage mandated
101.4210.370 MAINTENANCE/SUPPORT FEES	12,500	9,520	12,500	-	12,500	-		16,500	(10,000 County IT+4000) +2500
101.4210.380 UTILITIES	7,200	6,030	7,200	6,057	7,200	2,939		7,200	
101.4210.400 REPAIRS & MAINTENANCE	10,000	7,275	7,500	10,203	7,500	3,446		17,500	+10,000 water leak
101.4210.410 RENTALS		13	20	-	20	-		20	
101.4210.430 OTHER SERVICE/CHARGES-MISC.	6,000	3,442	6,000	3,527	6,000	1,635		6,000	
101.4210.440 PROFESSIONAL SERVICES	1,500	3,262	2,500	4,684	5,000	2,400		5,000	
101.4210.444 OTHER CONTRACTUAL SERVICES	2,000	2,600	3,000	12,444	3,000	2,974		3,000	
Operations Subtotal	190,427	169,475	211,097	185,843	258,370	151,930		315,520	
Total POLICE:	1,244,077	1,233,570	1,307,778	1,233,632	1,435,641	680,390		1,604,201	

CITY OF KASSON - 2021 OPERATING BUDGET

FIRE DEPT		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	30-Jun ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
101.4220.101	FULL-TIME EMPLOYEES - REGULA	60,000	61,550	56,000	63,993	64,000	3,577	66,000	+ 7,000 adm asst
101.4220.102	FULL-TIME EMPLOYEES - OT		59		-		-		
101.4220.121	EMPLOYER PERA	525	962	525	750	525	244	525	
101.4220.122	EMPLOYER FICA CONTRIBUTIONS	434	1,618	1,100	1,867	1,100	166	1,100	
101.4220.123	EMPLOYER MEDICARE CONTRIBU	701	880	800	918	800	43	800	
101.4220.130	EMPLOYER PAID INSURANCE	1,300	4,767	3,300	4,109	3,500	1,741	5,000	
101.4220.142	UNEMPLOYMENT BENEFIT		39		-		(39)		
Personnel Subtotal		62,960	69,875	61,725	71,638	69,925	5,733	73,425	
101.210.4195.1	PART-TIME EMPLOYEES	1,000	37	-	-	-	-	-	
	EMPLOYER PERA CONTRIBUTION	73	3	-	-	-	-	-	
	EMPLOYER FICA CONTRIBUTIONS	62	2	-	-	-	-	-	
	EMPLOYER MEDICARE CONTRIBU	15	1	-	-	-	-	-	
Total GENERAL GOVT BLDGS		1,149	42	-	-	-	-	-	
101.4220.150	WORKER'S COMPENSATION	15,000	14,279	15,000	18,395	20,250	13,998	20,250	
101.4220.160	LIABILITY INSURANCE	50	43	50	43	50	16	50	
101.4220.209	MEDICAL SUPPLIES		-	2,500	2,850	3,000	1,330	3,000	
101.4220.210	OPERATING SUPPLIES	8,200	7,702	5,700	8,189	6,700	3,717	6,700	Includes NFPW
101.4220.212	MOTOR FUELS	2,700	1,758	2,500	4,048	3,000	1,328	8,000	
101.4220.214	UNIFORMS	4,000	2,505	4,000	1,674	3,000	-	3,000	
101.4220.216	PERIODICALS	500	315	100	46	100	-	100	
101.4220.220	REPAIR/MAINTENANCE SUPPLIES	4,000	5,511	4,000	4,808	4,500	684	4,500	
101.4220.240	SMALL TOOLS/MINOR EQUIPMENT	40,000	26,072	40,000	29,675	35,000	2,538	30,000	
101.4220.304	LEGAL FEES		319		29		-		
101.4220.321	TELEPHONE	2,500	2,226	2,000	2,301	2,500	1,188	2,500	
101.4220.325	COMMUNICATION-OTHER		-						
101.4220.330	TRAINING	15,000	13,849	15,000	37,410	15,000	12,120	15,000	EMR/State
101.4220.333	STAFF MEETINGS & CONFERENCE	6,000	-	6,000	4,099	5,000	-	5,000	Conferences/Convention
101.4220.334	MEMBERSHIP DUES AND FEES	2,500	1,684	1,500	1,060	1,500	760	1,500	
101.4220.343	OTHER ADVERTISING	300	-	300	263	300	139	300	
101.4220.360	INSURANCE	4,300	3,688	4,300	3,765	5,000	4,764	7,000	
101.4220.370	MAINTENANCE/SUPPORT FEES	400	-	400	-	400	-	400	
101.4220.380	UTILITY SERVICES	10,000	7,278	10,000	7,627	9,000	6,100	9,000	
101.4220.400	REPAIRS & MAINTENANCE	1,000	23,331	10,000	41,462	10,000	3,483	10,000	
101.4220.430	OTHER SERVICE/CHARGES-MISC.	51,741	50,212	45,421	49,303	45,421	-	45,421	
101.4220.435	UNCOLLECTIBLE		-		-		-		
101.4220.444	OTHER CONTRACTUAL SERVICES	7,000	3,770	7,500	2,340	7,500	1,115	7,500	\$5000 physicals
Operations Subtotal		175,191	164,542	176,271	219,387	177,221	53,281	179,221	
Total FIRE:		238,151	234,416	237,996	291,025	247,146	59,013	252,646	

GENERAL FUND					30-Jun		PROPOSED	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
CABLE TV-CHANNEL 19	2020		2021		2022		2023	
101.4193.210 OPERATING SUPPLIES	-	-	-	-	-	-	-	
Total CABLE TV:	-	-	-	-	-	-	-	

BUILDING INSPECTION							PROPOSED	COMMENTS
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
	2020		2021		2022		2023	
101.4240.331 TRAVEL	3200	3,761	3200	3,718	3200	1,493	3200	
101.4240.444 OTHER CONTRACTUAL SERVICES	45000	77,173	45000	67,121	45000	21,975	45000	
Total BUILDING INSPECTION:	48,200	80,934	48,200	70,839	48,200	23,468	48,200	

ARPA/ Comm Preparedness							PROPOSED	COMMENTS
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
	2020		2021		2022		2023	
101.4250.430 OTHER SERVICE/CHARGES								
101.4250.530 IMPROV OTHER THAN BLDGS	0	0	0	0	0	0	0	
Total ARPA/COMMUNITY PREPAREDNE	-	-	-	-	-	-	-	

ANIMAL CONTROL							PROPOSED	COMMENTS
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
	2020		2021		2022		2023	
101.4270.210 OPERATING SUPPLIES	175	-	175	-	175	-	175	
101.4270.352 GENERAL NOTICE/PUBLIC INFO	150	-	150	-	150	-	150	
101.4270.430 OTHER SERVICE/CHARGES	2000	-	0	-	0	-	0	
Total ANIMAL CONTROL:	2,325	-	325	-	325	-	325	

GENERAL FUND

						30-Jun		PROPOSED 2023	COMMENTS
HIGHWAYS, STREETS, ROADS		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL		
101.4310.101	FULL-TIME EMPLOYEES - REGULAR	114,000	106,438	152,200	137,465	139,000	75,267	146,000	
101.4310.102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	-	5,000	17	5,000	
101.4310.103	PART-TIME EMPLOYEES	11,650	566	-	-	-	-	-	
	Increase 2019 new PT to FT	14,100	-	-	-	-	-	-	
101.4310.121	EMPLOYER PERA CONTRIBUTIONS	9,424	7,867	11,415	10,212	10,800	5,646	11,325	
101.4310.122	EMPLOYER FICA CONTRIBUTIONS	7,790	6,255	9,436	8,072	8,928	4,459	9,362	
101.4310.123	EMPLOYER MEDICARE CONTRIBUTION	1,822	1,463	2,207	1,888	2,088	1,043	2,190	
101.4310.124	SICK CONVERSION	-	-	-	-	-	-	-	
101.4310.130	EMPLOYER PAID INSURANCE	37,200	32,759	40,000	25,477	27,200	14,677	34,000	
101.4310.142	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	
Personnel Subtotal		195,986	155,347	215,258	183,113	193,016	101,109	207,877	
101.4310.150	WORKER'S COMPENSATION	11,500	8,630	15,200	11,870	15,500	11,499	12,700	
101.4310.210	OPERATING SUPPLIES	10,000	7,088	11,000	5,701	11,000	4,348	11,000	
101.4310.212	MOTOR FUELS	5,000	2,032	4,000	2,871	4,000	1,465	6,000	
101.4310.214	UNIFORMS	1,300	427	1,000	673	1,000	-	1,000	
101.4310.220	REPAIR/MAINTENANCE SUPPLIES	20,000	14,963	19,000	14,470	19,000	6,953	19,000	
101.4310.240	SMALL TOOLS/MINOR EQUIPMENT	3,000	1,443	2,000	1,210	2,000	464	2,000	
101.4310.304	LEGAL FEES				1,271		783		
101.4310.321	TELEPHONE	2,310	1,415	1,600	1,641	1,600	683	1,600	
101.4310.325	COMMUNICATION-OTHER		105		120		60		
101.4310.333	STAFF MEETINGS & CONFERENCES	1,200	-	1,000	-	500	351	500	
101.4310.334	MEMBERSHIP DUES AND FEES	50	62	75	93	75	-	75	
101.4310.343	OTHER ADVERTISING	250	-	250	70	250	-	250	
101.4310.352	GENERAL NOTICE/PUBLIC INFO	250	-	250	412	250	-	250	
101.4310.360	INSURANCE	6,000	4,307	6,250	4,170	6,250	3,908	6,250	
101.4310.380	UTILITY SERVICES	14,000	11,475	13,000	11,097	13,000	8,212	16,000	
101.4310.400	REPAIRS & MAINTENANCE	12,000	9,114	11,900	10,309	11,900	4,060	11,900	
101.4310.410	RENTALS	100	75	500	-	300	-	300	
101.4310.420	DEPRECIATION		-		-		-		
101.4310.430	OTHER SERVICE/CHARGES-MISC.	2,500	3,310	2,500	2,160	2,500	355	2,500	
101.4310.431	GRANTS		440		-		-		
101.4310.440	PROFESSIONAL SERVICES	1,500	1,250	1,500	1,450	1,500	1,250	1,500	GIS and bridge inspection
101.4310.444	OTHER CONTRACTUAL SERVICES	2,000	135	2,000	1,684	4,500	572	2,500	mowing
Operation Subtotal		92,960	66,270	93,025	71,271	95,125	44,965	95,325	
Total HIGHWAY STREETS, ROADWAYS:		288,946	221,617	308,283	254,384	288,141	146,074	303,202	

		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
PAVED STREETS		2020		2021		2022		2023		
101.4311.220	REPAIRS/MAINTENANCE SUPPLIES	10,000	23,558	10,000	10,163	10,000	745	10,000		
101.4311.400	REPAIRS & MAINTENANCE	177,268	141,866	175,000	49,953	168,000	15,865	168,000		
101.4311.303	ENGINEERING FEES	15,000	18,313	15,000	144,709	15,000	-	15,000		
101.4311.444	STREET RECONSTRUCTION		-		-		-			
101.4311.430	OTHER SERVICE/CHARGES-MISC		-		-		-			
Total PAVED STREETS:		202,268	183,737	200,000	204,825	193,000	16,610	193,000		

		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
ICE & SNOW		2020		2021		2022		2023		
101.4312.101	FULL-TIME EMPLOYEES - REGULAR									
101.4312.102	FULL-TIME EMPLOYEES - OVERTIME	13,000	7,018	16,000	5,359	16,000	4,137	16,000		
101.4312.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-		
101.4312.121	EMPLOYER PERA CONTRIBUTIONS	975	599	1,200	397	1,200	310	1,200		
101.4312.122	EMPLOYER FICA CONTRIBUTIONS	806	475	992	316	992	246	992		
101.4312.123	EMPLOYER MEDICARE CONTRIBUTION	189	111	232	74	232	57	232		
101.4312.130	EMPLOYER PAID INSURANCE	2,500	1,594	5,000	878	5,000	757	5,000		Distribution for OT wages
Personnel Subtotal		17,470	9,797	23,424	7,025	23,424	5,507	23,424		
101.4312.150	WORKER'S COMPENSATION	1,200	2,071	1,600	1,001	1,625	1,278	1,625		
101.4312.210	OPERATING SUPPLIES	8,000	5,565	9,000	2,849	9,000	2,994	9,000		
101.4312.212	MOTOR FUELS	1,000	-	500	36	500	-	500		
101.4312.220	REPAIR/MAINTENANCE SUPPLIES	20,000	12,995	22,500	12,743	22,500	4,386	22,500		
101.4312.240	SMALL TOOLS/MINOR EQUIPMENT	500	193	300	70	300	-	300		
101.4312.360	INSURANCE	300	276	320	255	360	149	360		
101.4312.400	REPAIRS & MAINTENANCE	8,200	3,607	8,000	8,917	8,000	4,060	8,000		
101.4312.410	RENTALS	50	-	50	-	50	-	50		
101.4312.430	OTHER SERVICE/CHARGES-MISC.	2,500	561	500	311	500	13	500		
101.4312.444	OTHER CONTRACTUAL SERVICES	5,000	-	3,000	-	3,000	-	3,000		(outside snow removal)
Operations Subtotal		46,750	25,268	45,770	26,182	45,835	12,879	45,835		
Total ICE & SNOW REMOVAL:		64,220	35,066	69,194	33,207	69,259	18,386	69,259		

GENERAL FUND

		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
STREET LIGHTING		2020		2021		2022		ACTUAL		
101.4316.380	UTILITY SERVICES	70,000	67,406	65,000	70,538	60,000	28,476	60,000	60,000	Subsidized by Electric Fund
Total STREET LIGHTING:		70,000	67,406	65,000	70,538	60,000	28,476	60,000		
SIDEWALKS AND TRAILS		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
		2020		2021		2022		ACTUAL		
101.4317.303	ENGINEERING FEES		8570		0		0			
101.4317.400	REPAIRS & MAINTENANCE	50,000	7,500	50,000	48,235	50,000	-	50,000		
101.4317.430	OTHER SERVICE/CHARGES	-	-	-	-	-	-	-		
Total SIDEWALKS:		50,000	16,070	50,000	48,235	50,000	0	50,000		
WASTE COLL/DISPOSAL		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
		2020		2021		2022		ACTUAL		
101.4323.430	OTHER SERVICE/CHARGES-MISC.	11,500	12,077	11,500	11,407	11,500	3,770	11,500		
Total WASTE COLLECTION & DISPOSAL:		11,500	12,077	11,500	11,407	11,500	3,770	11,500		
WEED CONTROL		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
		2020		2021		2022		ACTUAL		
Personnel Subtotal										
101.4326.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-		
Operations Subtotal		-	-	-	-	-	-	-		
Total WEED CONTROL:		0	0	0	-	-	-	-		
EMER MGMT/Health		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
		2020		2021		2022		ACTUAL		
101.4417.210	OPERATING SUPPLIES	2,000	245	1,500	38	1,500	-	1,500		Prevention programs
101.4417.220	REPAIR/MAINTENANCE SUPPLIUES		585		-		-			
101.4417.360	INSURANCE	760	721	850	638	900	324	900		
101.4417.380	UTILITY SERVICES	2,000	1,607	2,000	1,912	2,000	639	2,000		
101.4417.400	REPAIRS AND MAINT	2,000	-	2,000	976	2,000	444	2,000		
101.4417.430	OTHER SERVICE/CHARGES-MISC.	7,000	313,847	7,000	13,917	7,000	5,252	7,000		
101.4417.431	GRANTS		-		-		-			
101.4417.444	OTHER CONTRACTUAL SERVICES	3,700	-	1,000	-	1,000	-	1,000		
Total HEALTH :		17,460	317,006	14,350	17,482	14,400	6,658	14,400		Expenditures - Page 11

GENERAL FUND		BUDGET		BUDGET		30-Jun		PROPOSED	COMMENTS
PARKS & RECREATION		2020	ACTUAL	2021	ACTUAL	2022	ACTUAL		
101.4510.101	FULL-TIME EMPLOYEES - REGULA	-	-	-	-	-	-	-	
101.4510.102	FULL-TIME EMPLOYEES - OVERTIME		-		-		-		
101.4510.121	EMPLOYER PERA CONTRIBUTIONS	-	-	-	-	-	-	-	
101.4510.122	EMPLOYER FICA CONTRIBUTIONS	-	-	-	-	-	-	-	
101.4510.123	EMPLOYER MEDICARE CONTRIBU	-	-	-	-	-	-	-	
101.4510.130	EMPLOYER PAID INSURANCE	-	-	-	-	-	-	-	
Personnel Subtotal		-	-	-	-	-	-	-	
101.4510.150	WORKER'S COMPENSATION	-	-	-	-	-	-	-	
101.4510.210	OPERATING SUPPLIES	500	382	500	362	500	88	500	
101.4510.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	1,255	-	-	-	-	-	
101.4510.321	TELEPHONE	4,500	3,848	4,500	2,335	4,500	935	4,500	
101.4510.325	COMMUNICATION-OTHER	100	105	100	120	100	60	100	
101.4510.333	STAFF MEETINGS & CONFERENCE	50	249	50	-	50	-	50	
101.4510.334	MEMBERSHIP DUES AND FEES	500	520	500	458	500	365	500	MN Rec & Park Assn
101.4510.400	REPAIRS & MAINTENANCE	-	47	-	48	-	-	-	
101.4510.410	RENTALS	30	-	30	-	30	-	30	
101.4510.430	OTHER SERVICE/CHARGES-MISC.	3,500	631	3,500	812	3,500	650	3,500	
101.4510.440	PROFESSIONAL SERVICES				69		-		
Operations Subtotal		10,180	7,037	9,180	4,204	9,180	2,098	9,180	
Total PARKS & RECREATION:		10,180	7,037	9,180	4,204	9,180	2,098	9,180	
CEMETERY									
CEMETERY									
101.4518.101	FULL-TIME EMPLOYEES - REGULAR					13,500	5,916	13,500	
101.4518.103	PART-TIME EMPLOYEES					-		-	
101.4518.121	EMPLOYER PERA CONTRIBUTIONS					1,013	444	1,013	
101.4518.122	EMPLOYER FICA CONTRIBUTIONS					837	362	837	
101.4518.123	EMPLOYER MEDICARE CONTRIBUTIONS					196	85	196	
101.4518.124	SICK CONVERSION								
101.4518.130	EMPLOYER PAID INSURANCE					2,000	292	2,000	
Personnel Subtotal		0	0	0	0	17,545	7,099	17,545	
101.4518.150	WORKER'S COMPENSATION					1,350	85	100	
101.4518.210	OPERATING SUPPLIES					500	131	500	
101.4518.214	UNIFORMS					50		50	
101.4518.220	REPAIR/MAINTENANCE SUPPLIES					500		500	
101.4518.240	SMALL TOOLS/MINOR EQUIPMENT					2,000		2,000	Trees (\$1,500)/replant trees southside
101.4518.301	AUDITING/ACCOUNTING					1,000		-	

101.4518.333	STAFF MEETINGS & CONFERENCES				500		500	Cemetery Assn Annual Conference
101.4518.334	MEMBERSHIP DUES AND FEES				100	75	100	
101.4518.360	INSURANCE				2,010	250	400	
101.4518.370	MAINTENANCE/SUPPORT FEES				2,000	1,299	2,000	Pontem software + BMS
101.4518.380	UTILITY SERVICES				500	154	500	snow removal/stumps/tree removal/
101.4518.400	REPAIRS & MAINTENANCE							
101.4518.430	OTHER SERVICE/CHARGES				8,000	4,402	8,000	Prop Taxes/MMUA/Misc /landscaping-3000
101.4518.440	PROFESSIONAL SERVICES				400		400	
101.4518.444	OTHER CONTRACTUAL SERVICE				18,000	4,682	18,000	Grave Digging/weed control/mowing
								plus \$3500 stone repairs+ 6,000 cont
	Operations Subtotal	-	-	-	36,910	11,080	33,050	
	Total Expenses	-	-	-	54,455	18,179	50,595	

PLAYGROUNDS

101.4513.220	REPAIR/MAINTENANCE SUPPLIES	3,000	-	3,000	1,898	3,000	69	6,500	Addtl wood chips for lib and No Park
101.4513.400	REPAIRS & MAINTENANCE		-		-		-		
Total PLAYGROUNDS:		3,000	-	3,000	1,898	3,000	69	6,500	

						30-Jun		PROPOSED 2023	COMMENTS
AQUATIC CENTER		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL		
101.4514.10	FULL-TIME EMPLOYEES - REGULAR		-		-		-		
101.4514.102	PART-TIME EMPLOYEES - OVERTI	9,300	1,454	6,000	5,177	6,000	3,572	6,000	Start up/Shutdown/incidents+4300 OC
101.4514.103	PART-TIME EMPLOYEES	145,000	132,417	155,000	131,878	165,000	39,135	165,000	Mgr., Lifeguard, WSI
101.4514.121	EMPLOYER PERA CONTRIBUTIONS		18	300	34	300	-	300	+ 2000 labor backwash
101.4514.122	EMPLOYER FICA CONTRIBUTIONS	8,990	8,299	9,982	8,495	10,602	2,648	10,602	
101.4514.123	EMPLOYER MEDICARE CONTRIBU	2,103	1,941	2,335	1,987	2,480	619	2,480	
101.4514.130	EMPLOYER PAID INSURANCE	500	86	1,000	127	1,000	-	1,000	
101.4514.142	UNEMPLOYMENT BENEFIT		1,900		-		(1,896)		
	Personnel Subtotal	165,893	146,114	174,617	147,699	185,382	44,078	185,382	
101.4514.150	WORKER'S COMPENSATION	9,500	11,649	12,300	9,644	12,900	10,293	12,900	
101.4514.210	OPERATING SUPPLIES	25,000	14,230	22,000	15,163	22,000	10,267	22,000	Chemicals, other
101.4514.220	REPAIR/MAINTENANCE SUPPLIES	14,000	5,729	14,000	9,004	14,000	7,592	14,000	\$13200 sunbrella
101.4514.221	LRG REPAIR/MAINTENANCE SUPP	20,000	-	20,000	1,770	20,000	-	34,300	8100 Dive twr;13,000 toddler slide,
101.4514.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	911	500	2,371	4,000	960	4,750	Rescue tubes 1200;popcorn 750;2800 slushie
101.4514.262	Cost of Concessions	25,000	15,024	25,000	27,437	25,000	13,728	25,000	
101.4514.321	TELEPHONE	1,100	882	1,100	192	1,100	483	1,100	
101.4514.333	STAFF MEETINGS & CONFERENCE	-	-	-	870	-	325	-	
101.4514.343	OTHER ADVERTISING	150	-	150	550	150	500	150	
101.4514.344	PROMOTION-MARKETING	3,000	-	1,500	1,560	1,500	-	1,500	
101.4514.352	GENERAL NOTICE/PUBLIC INFO		-		-		-		

101.4514.360	INSURANCE	3,000	2,649	3,050	2,377	3,350	3,946	6,000	
101.4514.370	MAINTENANCE SUPPORT AND FE	2,500	925	2,500	1,764	2,500	4,395	2,500	
101.4514.380	UTILITY SERVICES	65,000	28,306	57,000	33,352	55,000	11,669	55,000	
101.4514.400	REPAIRS & MAINTENANCE	4,000	30,320	4,000	2,736	4,000	3,483	6,000	Maint of pumps(seals and bearings)
101.4514.410	RENTALS	750	-	750	-	750	-	750	Red Cross Equip Rental
101.4514.430	OTHER SERVICE/CHARGES-MISC.	1,000	5,820	2,000	2,780	2,000	2,434	2,000	WSI/Lifeguard Reimb, Red Cr Aff-Xtreme Fit
101.4514.444	OTHER CONTRACTUAL SERVICES		-		-		-	2,500	Lemming contract
Operations Subtotal		175,000	116,444	165,850	111,569	168,250	70,074	190,450	
Total AQUATIC CENTER		340,893	262,559	340,467	259,267	353,632	114,152	375,832	

OTHER REC FACILITIES		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	30-Jun ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
101.4517.103	PART-TIME EMPLOYEES	3,000	-	3,000	-	3,000	-	3,000	
101.4517.122	EMPLOYER FICA CONTRIBUTIONS	186	-	186	-	186	-	186	
101.4517.123	EMPLOYER MEDICARE CONTRIBU	44	-	44	-	44	-	44	
Personnel Subtotal		3,230	-	3,230	-	3,230	-	3,230	
101.4517.150	WORKER'S COMPENSATION	-	-	-	-	-	-	-	
101.4517.210	OPERATING SUPPLIES	8,500	4,056	6,500	1,232	6,500	979	6,500	
101.4517.214	UNIFORMS	500	-	500	61	500	-	500	
101.4517.220	REPAIR/MAINTENANCE SUPPLIES	5,500	1,600	5,500	3,764	5,500	2,008	9,000	+conc stands repair and reshingle N1/N2 dugouts
101.4517.240	SMALL TOOLS/MINOR EQUIPMENT	2,850	2,412	3,000	-	3,500	-	3,500	garbages cans
101.4517.333	STAFF MEETINGS & CONFERENCE	350	156	350	145	350	496	350	
101.4517.334	MEMBERSHIP DUES AND FEES	450	130	450	130	450	130	450	
101.4517.343	OTHER ADVERTISING	250	-	250	70	250	-	250	also includes ads for MIP
101.4517.360	INSURANCE	800	393	500	392	560	404	600	
101.4517.380	UTILITY SERVICES	9,000	9,169	10,500	10,104	10,500	2,895	10,500	
101.4517.400	REPAIRS & MAINTENANCE	8,500	2,446	8,500	4,580	7,500	1,092	7,500	Lime/fert
101.4517.430	OTHER SERVICE/CHARGES-MISC.	3,000	478	1,000	685	1,000	501	1,000	MIP
101.4517.444	OTHER CONTRACTUAL SERVICES	21,600	15,864	21,600	16,377	21,600	15,243	22,000	\$28/game adult (250 games) Joint Rec
Operations Subtotal		61,300	36,703	58,650	37,540	58,210	23,747	62,150	Joint fee \$10,000 + \$500 lighting
Total OTHER RECREATIONAL FACILITIES		64,530	36,703	61,880	37,540	61,440	23,747	65,380	+ ADDTL 5000=\$15000 FOR BALLFIELD LIGHTING Yr 3 of 5
PARK AREAS		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	30-Jun ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
101.4522.101	FULL-TIME EMPLOYEES - REGULA	215,000	187,427	225,000	150,585	175,000	87,029	181,000	
101.4522.102	FULL-TIME EMPLOYEES - OVERTIM	2,000	-	2,000	127	2,000	211	2,000	
101.4522.103	PART-TIME EMPLOYEES	27,000	26,763	27,000	-	-	-	-	
101.4522.121	EMPLOYER PERA CONTRIBUTION	16,275	16,160	17,025	11,157	13,275	6,543	13,725	

101.4522.122	EMPLOYER FICA CONTRIBUTIONS	13,454	12,661	15,748	8,729	10,974	5,098	11,346	
101.4522.123	EMPLOYER MEDICARE CONTRIBU	3,538	2,961	3,683	2,041	2,567	1,192	2,654	
101.4522.130	EMPLOYER PAID INSURANCE	43,000	39,667	41,700	33,893	37,500	22,360	53,000	
101.4522.142	EMPLOYER PAID INSURANCE	-	-	-	-	-	5,527	-	
Personnel Subtotal		320,267	285,640	332,156	206,532	241,316	127,961	263,725	
101.4522.150	WORKER'S COMPENSATION	11,000	13,842	15,600	12,599	14,850	11,781	14,850	
101.4522.210	OPERATING SUPPLIES	3,000	492	3,000	1,936	3,000	3,093	3,000	
101.4522.212	MOTOR FUELS	6,000	1,938	6,000	2,526	6,000	1,752	6,000	
101.4522.214	UNIFORMS	1,500	1,534	1,500	559	1,500	-	1,500	
101.4522.220	REPAIR/MAINTENANCE SUPPLIES	12,000	8,744	12,000	10,576	12,000	4,519	12,000	
101.4522.240	SMALL TOOLS/MINOR EQUIPMENT	3,000	837	3,000	1,049	3,000	1,707	3,000	
101.4522.262	COST OF CONCESSIONS	2,000	-	2,000	45	2,000	-	2,000	
101.4522.303	ENGINEERING FEES		1,378		-		-		
101.4522.304	LEGAL FEES		-		-		-		
101.4522.333	STAFF MEETINGS & CONFERENCE	400	-	400	-	400	321	400	MSTMA Workshop & State Conference
101.4522.334	MEMBERSHIP DUES AND FEES	150	-	150	-	150	-	150	MSTMA, Sports Turf Mgrs
101.4522.351	LEGAL NOTICES PUBLISHING		117		-		-		
101.4522.360	INSURANCE	13,500	12,619	14,600	11,337	16,100	6,866	13,000	
101.4522.380	UTILITY SERVICES	6,000	5,678	6,000	6,002	6,000	2,928	6,000	Includes Park Maint shed
101.4522.400	REPAIRS & MAINTENANCE	1,000	3,019	1,000	1,234	1,000	-	1,000	(savings from inhouse)
101.4522.410	RENTALS	6,500	2,253	6,500	4,594	6,500	2,333	6,500	
101.4522.430	OTHER SERVICE/CHARGES-MISC.	3,000	1,426	1,500	7,800	1,500	4,359	1,500	Flags etc
101.4522.444	OTHER CONTRACTUAL SERVICES	6,500	4,350	6,500	11,764	21,500	3,715	21,500	Weed chemicals 4500 + mowing \$19000
Operations Subtotal		75,550	58,228	79,750	72,021	95,500	43,373	92,400	
Total PARK AREAS:		395,817	343,867	411,906	278,553	336,816	171,334	356,125	

FORESTRY & NURSERY	BUDGET 2020		BUDGET 2021		BUDGET 2022		PROPOSED 2023	COMMENTS
		ACTUAL		ACTUAL		ACTUAL		
101.4524.210	OPERATING SUPPLIES	600	85	600	218	600	930	600
101.4524.220	REPAIR/MAINTENANCE SUPPLIES			600	436		-	
101.4524.240	SMALL TOOLS/MINOR EQUIPMENT	750	256	750	430	1,200	872	1,200
101.4524.333	STAFF MEETINGS & CONFERENCE	300	-	300	200	300	150	300
101.4524.334	MEMBERSHIP DUES AND FEES	25	101	25	15	25	-	25
101.4524.352	GENERAL NOTICE/PUBLIC INFO	100	-	100	-	100	-	100
101.4524.430	OTHER SERVICE/CHARGES-MISC.	8,700	7,409	6,700	4,912	7,000	4,503	7,000
101.4524.444	OTHER CONTRACTUAL SERVICES	14,000	292	7,000	4,023	7,000	11,563	7,000
Total FORESTRY & NURSERY:		24,475	8,142	15,475	10,234	16,225	18,019	16,225

HISTORIC WATERTOWER		BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	30-Jun ACTUAL 2022	PROPOSED 2023	COMMENTS
101.4526.430	OTHER SERVICE/CHARGES-MISC	2000	778	2000	787	2000	798	2000	Utility Services + landscaping
Total HISTORIC WATERTOWER:		2,000	778	2,000	787	2,000	798	2,000	
DODGE COUNTY ARENA		BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	PROPOSED 2023	COMMENTS
101.4527.430	OTHER SERVICE/CHARGES-MISC	28,781	37,391	25,554	487	18,862	479	35,106	
101.4527.440	PROFESSIONAL SERVICES	300	285	300	300	300	300	350	
Total DODGE COUNTY ARENA:		29,081	37,676	25,854	787	19,162	779	35,456	
CAPITAL		BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	PROPOSED 2023	COMMENTS
COUNCIL									
101.680.4111.510	LAND				27979.84		0	70177	PROPOSED CAPITAL
101.680.4111.580	OTHER EQUIPMENT	22500	-	22500	-	22500	-	40000	Xmas Lights
						125000		125000	Yr 3 of 4 for Fire Hall (franchise fees)
ADMIN									(Yr 1 \$100,000)
101.680.4140.570	OFFICE EQUIP AND FURNISHINGS		0		0	12,500	0	12,500	UB/software/hardware Yr 2 of 3
GENL GOVT BLDGS								6,000	replace 3 new computer at CH
101.680.4194.580	OTHER EQUIPMENT	10,000		10,000		10,000		-	New server 2024/or cloud based with new
POLICE									software
101.680.4210.550	MOTOR VEHICLES	35,948	50,866	36,764	54,819		-	30,000	Outfit new vehicle
101.680.4210.601		40,000	19,064	20,000	28,890	32,572	15,958	42,311	
101.680.4210.580	OTHER EQUIPMENT	14,000	13,495	14,000	14,500	59,000	48,206	14,000	3 portable radios/yr \$14000
								30,000	IT/Bldg Security/Cameras
101.680.4210.611	VEH INTEREST	5,030	9,809	4,217	11,299	9,178	4,917	7,939	Lease Vehicle Int
FIRE									
101..680.4220.580	OTHER EQUIPMENT						169,167		
101.680.4220.550	MOTOR VEHICLES	8,333	49,228	8,333	138,611	8,333	9,189	-	
		48,333		48,333		48,333		48,333	FD trucks and mobile property
101.680.4220.601		13,000	669	13,000	11,309	19,909	6,638	14,410	Lease vehicle
101.680.4220.611		1,800	528	1,800	5,193	7,617	2,638	4,144	Lease Vehicle Int
STREETS		-		-		-		-	
101.680.4310.530	IMPR OTHER THAN BUILDINGS	50,000	-	50,000	9,624	50,000	-	50,000	Grant share- trail under Hwy 14
101.680.4310.601			3,601		6,435	7,592	3,412	12,082	
101.680.4310.540	HEAVY MACHINERY	74,136	-	74,136	286,226	100,000	-	100,000	PW trucks and mobile property
101.680.4310.550	MOTOR VEHICLES	3,470	29,734	8,669	-	8,669	-	-	
101.680.4310.580	OTHER EQUIPMENT		11,519		-		-		
101.680.4310.611	VEH INTEREST	380	2,013	1,073	2,770	1,615	1,190	1,629	Lease Vehicle Int
ICE/SNOW									
101.680.4312.540	HEAVY MACHINERY	-	-	-	-	-	-	-	
101.680.4312.580	OTHER EQUIPMENT		-		-		-		
Bike Trail									

101.680.4512.530	IMPR OTHER THAN BUILDINGS	-		35,310	250	35,310	-	35,310	Trail grant match NW
Playgrounds									
101.680.4513.530	IMPR OTHER THAN BUILDINGS	-	-	-	-	-	-	-	
Swimming Pool									
101.680.4514.570	OFFICE EQUIP AND FURNISHINGS					1,000	7,236	-	
Park Areas									
101.680.4522.510	LAND				151,557		-		
101.680.4522.520	BUILDINGS & STRUCTURES		1,654		-		-		
101.680.4522.530	IMPR OTHER THAN BUILDINGS	67,500	50,812	45,400	276,580	55,200	3,280	58,500	Parks
									\$7,000 Shed 8' x10'-Lions Park
									\$6,500 Camera Vets No Park
									\$15,000.00 Steel Roof-Gazebo
									\$20,000 Outfield fence-No 1 Ballfid
									\$10,000 Vet War Memorial
101.680.4522.550	MOTOR VEHICLES	10,165	(0)	10,207	28,768	10,207	-	-	
101.680.4522.580	OTHER EQUIPMENT						20,400		
101.680.4522.601			3,872		7,551	8,619	4,225	9,323	
101.680.4522.611	VEH INTEREST	1,593	1,946	1,416	7,307	2,939	1,554	2,236	Vehicle Int
Forestry Nursery									
101.680.4524.530	IMPR OTHER THAN BUILDINGS	-	-	-	-	-	-	-	
101.680.4524.580	OTHER EQUIPMENT		-		-		-		
Total Capital:		406,188	248,810	405,158	1,069,670	636,093	298,011	713,893	
UNALLOCATED EXPENDITURES		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
101.4920.360	INSURANCE	18000	20,763	22500	20,801	26000	26,539	32000	
101.4920.430	OTHER SERVICE/CHARGES-MISC	4500	10,071	4500	3,597	6000	-	9470	City Abatement payments - 4500
		0	-	49488	-	49488	-		
101.4920.433	MMUA SAFETY PROGRAM	7000	5,462		6,213	15332	4,017	7000	
101.4930.720	OPERATING TRANSFERS		0	7500	0	7500	0	0	
101.4920.5430		89000	89000	89000	965493.9	82550	0	0	
								49488	Initial Debt Savings
								75762	2012A capture
								128000	2015A capture
								19100	2017A capture
								15522	TIF LEVY
								-56000	less: Debt Hwy 57
								7500	
								82550	\$89,000 less 6450
Total UNALLOCATED EXPENDITURES:		118,500	125,295	172,988	996,106	186,870	30,556	370,392	
OTHER FINANCING SOURCES		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
101.4930.720	OPERATING TRANSFERS	0	335435	0	0	0	0	0	
Total OTHER FINANCING SOURCES		0	335435	0	0	0	0	0	

LIBRARY FUND						30-Jun		PROPOSED 2023	COMMENTS
GOVT BLDGS & LIBRARY		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
		2020		2021		2022			
211.550.4195.101	FULL-TIME EMPLOYEES - REGULAR		-		-		-		
211.550.4195.103	PART-TIME EMPLOYEES	9,974	9,584	10,100	8,172	10,100	5,225	10,100	
211.550.4195.121	EMPLOYER PERA CONTRIBUTIONS	728	721	758	597	758	392	758	
211.550.4195.122	EMPLOYER FICA CONTRIBUTIONS	602	578	626	478	626	315	626	
211.550.4195.123	EMPLOYER MEDICARE CONTRIBU	141	135	146	112	146	74	146	
Total GENERAL GOVT BLDGS		11,445	11,018	11,630	9,359	11,630	6,006	11,630	
211.550.4550.101	FULL-TIME EMPLOYEES - REGULA	241,832	205,312	225,100	225,263	243,200	120,027	265,200	
211.550.4550.102	FULL-TIME EMPLOYEES - OVERTIM	-	-	-	-	-	-	-	
211.550.4550.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
211.550.4550.121	EMPLOYER PERA CONTRIBUTIONS	18,300	15,175	16,883	16,800	18,240	9,002	19,890	
211.550.4550.122	EMPLOYER FICA CONTRIBUTIONS	15,128	11,817	13,956	13,048	15,078	6,967	16,442	
211.550.4550.123	EMPLOYER MEDICARE CONTRIBU	3,583	2,764	3,264	3,052	3,526	1,629	3,845	
211.550.4550.130	EMPLOYER PAID INSURANCE	56,000	48,951	41,500	63,181	67,500	33,695	78,000	
	UNEMPLOYMENT BENEFIT	-	672	-	-	-	233	-	
Personnel Subtotal		334,843	284,690	300,703	321,343	347,545	171,554	383,378	
211.550.4550.150	WORKER'S COMPENSATION	1,500	2,364	2,500	2,015	2,600	2,164	2,600	
211.550.4550.160	LIABILITY INSURANCE	-	43	45	43	48	16	48	
211.550.4550.210	OPERATING SUPPLIES	3,000	1,452	4,500	1,593	3,500	519	3,000	
211.550.4550.216	PERIODICALS	450	723	450	204	500	511	700	
211.550.4550.218	BOOKS	11,000	9,328	11,000	10,022	10,500	4,019	10,500	
211.550.4550.219	AUDIO VISUAL	5,800	2,886	6,000	3,389	5,000	1,422	5,000	
211.550.4550.220	REPAIR/MAINTENANCE SUPPLIES	1,000	439	1,000	21	1,000	374	1,000	
211.550.4550.222	ELECTRONIC SERVICES	4,500	1,531	3,000	-	-	-	-	
211.550.4550.240	SMALL TOOLS/MINOR EQUIPMENT	100	85	100	20	100	-	100	
211.550.4550.303	ENGINEERING FEES		-	1,000	-	500	-	500	
211.550.4550.304	LEGAL FEES	1,000	174	1,000	682	500	-	500	
211.550.4550.309	EDP, SOFTWARE & DESIGN	16,200	17,894	18,000	20,329	22,000	11,312	24,000	Automation-MTHLY SELCO CHGS/PC & software
211.550.4550.321	TELEPHONE	1,700	1,758	2,000	1,827	2,500	959	3,000	Phones/WiFi/Internet/cell
211.550.4550.325	COMMUNICATION-OTHER	500	65	500	70	500	10	500	USPO & Selco-OVERDUE NOTICES
211.550.4550.331	TRAVEL/MILEAGE	500	127	400	62	400	-	400	
211.550.4550.333	STAFF MEETINGS & CONFERENCE	850	-	500	-	500	351	500	
211.550.4550.334	MEMBERSHIP DUES AND FEES	500	50	500	195	500	50	500	ALA, MLA
211.550.4550.343	OTHER ADVERTISING	250	49	150	-	150	-	150	
211.550.4550.360	INSURANCE	3,500	3,034	3,500	2,696	3,500	3,310	4,900	
211.550.4550.370	MAINTENANCE/SUPPORT FEES	2,000	789	2,000	761	2,000	656	2,000	IKON-Photocopier Charges
211.550.4550.380	UTILITY SERVICES	9,000	11,220	13,000	11,655	13,000	5,368	13,000	
211.550.4550.400	REPAIRS & MAINTENANCE	6,453	3,411	9,000	4,266	9,000	90,714	7,000	
211.550.4550.430	OTHER SERVICE/CHARGES-MISC.	2,000	521	2,000	265	2,000	150	2,000	
211.550.4550.433	MMUA SAFETY PROGRAM	944	806	1,210	814	1,240	618	1,240	
211.550.4550.440	PROFESSIONAL SERVICES	500	285	500	367	500	300	500	Library Committee
211.550.4550.441	LIBRARY PROGRAMS	4,000	2,803	4,000	1,186	3,500	2,061	3,500	Outreach
211.550.4550.444	OTHER CONTRACTUAL SERVICES		315	250	315	250	193	250	
211.550.4550.445	OTHER DONATION EXPENDITURES						-		
211.550.4550.530	IMPROVEMENTS OTHER THAN BLDGS			24,000	-	20,000	-	2,500	
211.550.4550.570	OFFICE EQUIP AND FURNISHINGS	2,000	336	2,000	1,929	10,000	15	5,000	Tech Upgrades
211.550.4550.705	SETTLEMENT		-		-		-		
Operations Subtotal		79,247	62,488	114,105	64,724	115,788	125,092	94,888	
Total LIBRARY		414,090	347,178	414,808	386,067	463,333	296,646	478,266	
GRAND TOTAL-LIBRARY		425,535	358,196	426,438	395,427	474,963	302,652	489,896	

ECONOMIC DEVELOPMENT						30-Jun		PROPOSED	COMMENTS
COMMUNITY/ECONOMIC DE		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
		2020		2021		2022		2023	
290.4650.101	FULL-TIME EMPLOYEES - REGULA	11,700	11,664	11,700	12,683	12,500	6,803	47,500	
290.4650.121	EMPLOYER PERA CONTRIBUTIONS	878	844	878	946	938	510	3,563	
290.4650.122	EMPLOYER FICA CONTRIBUTIONS	725	689	725	757	775	401	2,945	
290.4650.123	EMPLOYER MEDICARE CONTRIBU	170	161	170	177	181	94	689	
290.4650.130	EMPLOYER PAID INSURANCE	2,000	1,089	5,500	2,181	6,000	1,164	6,900	
Personnel Subtotal		15,473	14,447	18,973	16,743	20,394	8,972	61,596	
290.4650.150	WORKER'S COMPENSATION	100	48	100	70	100	98	110	
290.4650.210	OPERATING SUPPLIES	400	259	500	288	500	154	500	
290.4650.303	ENGINEERING FEES	3,000	3,443	1,500	8,287	1,500	25,757	1,500	
290.4650.304	LEGAL FEES	4,000	-	2,500	3,949	2,500	3,105	2,500	
290.4650.321	TELEPHONE	500	243	500	270	500	132	500	
290.4650.325	COMMUNICATION-OTHER	200	263	200	260	200	60	200	Postage
290.4650.333	STAFF MEETINGS & CONFERENCE	500	-	400	-	400	-	400	
290.4650.334	MEMBERSHIP DUES AND FEES	500	396	500	75	500	75	500	
290.4650.343	ADVERTISING	-	-	5,000	285	8,000	-	7,000	
290.4650.351	LEGAL NOTICES PUBLISHING	-	51	100	-	100	-	100	
290.4650.360	INSURANCE	360	355	400	321	450	203	300	
290.4650.414	PROGRAMS	20,000	7,969	10,000	1,966	17,000	-	17,000	Commercial Programs
290.4650.416	BUSINESS SUBSIDY(MICJ)							3,000	(Trail creek- #3,000/yr for 5 years)
290.4650.430	OTHER SERVICE/CHARGES-MISC.	4,500	2,007	3,500	858	3,500	1,130	3,000	includes \$250 SMIF
290.4650.440	PROFESSIONAL SERVICES	500	285	800	1,433	800	300	800	Marketing
290.4650.444	OTHER CONTRACTUAL SERVICES	42,500	43,628	43,750	44,936	46,500	23,140	-	
290.4650.720	OPERATING TRANSFERS		20,000		-		-		
Operations Subtotal		77,060	78,946	69,750	62,998	82,550	54,154	37,410	
Total ECONOMIC DEVELOPMENT		92,533	93,393	88,723	79,741	102,944	63,126	99,006	

COMMUNITY POLICING FUN						30-Jun		PROPOSED	COMMENTS
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
		2020		2021		2022		2023	
875.4210.150	WORKER'S COMPENSATION	300	274	350	228	450	482	550	
875.4210.210	OPERATING SUPPLIES	2,000	113	2,000	683	2,000	-	2,000	Operating/Training supplies for community policing/
875.4210.214	UNIFORMS		24		-		-		crime watch & prevention
875.4210.240	SMALL TOOLS/MINOR EQUIPMENT		-		-		-		
875.4210.430	OTHER SERVICE/CHARGES-MISC.	1,000	-	500	-	500	-	500	
875.4210.430	OPERATING SUPPLIES	1,500	-	1,500	-	1,500	-	1,500	NNO
Total COMMUNITY POLICING FUND:		4,800	411	4,350	911	4,450	482	4,550	

EXPENDITURES--CEMETERY

						30-Jun		PROPOSED 2023	COMMENTS
		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL		
CEMETERY									
610.4984.101	FULL-TIME EMPLOYEES - REGULAR	11,100	11,099	13,500	11,293				
610.4984.103	PART-TIME EMPLOYEES	-	-	-	-				
610.4984.121	EMPLOYER PERA CONTRIBUTIONS	833	13	1,013	404				
610.4984.122	EMPLOYER FICA CONTRIBUTIONS	688	645	837	674				
610.4984.123	EMPLOYER MEDICARE CONTRIBUTI	161	151	196	158				
610.4984.124	SICK CONVERSION		-		-				
610.4984.130	EMPLOYER PAID INSURANCE	1,600	1,703	1,800	1,817				
610.4984.131	OPEB OBLIGATION		42		59				
	Personnel Subtotal	14,382	13,652	17,345	14,405	0	0	0	
610.4984.150	WORKER'S COMPENSATION	900	1,024	1,300	1,175				
610.4984.210	OPERATING SUPPLIES	500	88	500	98				
610.4984.212	MOTOR FUELS	500	-	-	-				
610.4984.214	UNIFORMS	50		50					
610.4984.220	REPAIR/MAINTENANCE SUPPLIES	500	-	500	295				
610.4984.240	SMALL TOOLS/MINOR EQUIPMENT	2,000	-	2,000	-				Trees (\$1,500)/replant trees southside
610.4984.301	AUDITING/ACCOUNTING	980	1,022	1,000	888				
610.4984.333	STAFF MEETINGS & CONFERENCES	500	-	500	-				Cemetery Assn Annual Conference
610.4984.334	MEMBERSHIP DUES AND FEES	100	80	100	-				
602.4949.343	OTHER ADVERTISING	100	-	-	-				
610.4984.360	INSURANCE	600	608	700	546				
610.4984.370	MAINTENANCE/SUPPORT FEES	1,560	1,752	1,560	1,591				Pontem software + BMS
610.4984.380	UTILITY SERVICES	3,000	355	500	363				snow removal/stumps/tree removal/
610.4984.400	REPAIRS & MAINTENANCE		-		-				
610.4984.430	OTHER SERVICE/CHARGES	8,000	4,806	8,000	4,506				Prop Taxes/MMUA/Misc /landscaping-3000
610.4984.440	PROFESSIONAL SERVICES	400	285	400	300				
610.4984.444	OTHER CONTRACTUAL SERVICE	24,000	21,880	24,000	17,340				Grave Digging- + \$1400 weed control
610.4997.420	DEPRECIATION		2,109		2,109				plus \$3500 stone repairs+ 6,000 cont
	Operations Subtotal	43,690	34,008	41,110	29,212	-	-	-	mowing
	Total Expenses	58,072	47,660	58,455	43,617	-	-	-	

						30-Jun		PROPOSED 2023	COMMENTS
		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL		
REVENUES--CEMETERY									
610.4984.3410	CHARGES FOR SERVICES	9,000	2,600	9,000	9,250				Grave Open/Close Fees
610.4984.3411	CEMETERY LAND RENT	6,000	6,091	6,000	7,200				Ag Land Rental- due 3/1
610.4984.3621	INTEREST EARNED	4,000	962	4,000	109		88		
610.4984.3624	MISC REVENUE	300	500	300	450				
610.4984.3626	MONEY MARKET INTEREST	-	1	-	-				
610.4984.3711	BURIAL LOTS	4,000	2,000	4,000	7,500				Purchase of Lots
610.4984.3911	SALE OF FIXED ASSETS	-	-	-	-	-	-		

TOTAL REVENUES	23,300	12,154	23,300	24,509	-	88	-	
TOTAL EXPENSES	58,072	47,660	58,455	43,617	-	-	-	
CAPITAL ITEMS	-		-		69,000		-	
GAIN OR (LOSS)	(34,772)	(35,506)	(35,155)	(19,109)	(69,000)	88	-	Loss

2023 CAPITAL REQUESTS:

Total	<u><u>\$0</u></u>
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EXPENDITURES--WATER FUND

WATER--DEBT SERVICE		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	30-Jun ACTUAL		COMMENTS
		2020		2021		2022		2023	
601.4710.601	BOND PRINCIPAL	254,732	-	266,215	-	191,111	173,239	247,374	plus leased vehicles
601.4710.611	BOND INTEREST	39,782	36,795	35,719	33,951	96,361	16,642	141,280	plus leased vehicles
601.4710.620	PAYING AGENT FEES	-	842	-	347	-	-	-	
601.4710.621	BOND ISSUANCE COSTS	-	-	-	-	-	11,191	-	
Total DEBT SERVICE		294,514	37,636	301,934	34,298	287,472	201,072	388,654	
OTHER FINANCING USES									
Total OTHER FINANCING USES									
POWER & PUMPING									
601.4941.380	UTILITY SERVICES	50,000	42,916	50,000	70,449	55,000	28,295	55,000	
Total POWER & PUMPING		50,000	42,916	50,000	70,449	55,000	28,295	55,000	
DISTRIBUTION									
601.4943.101	FULL-TIME EMPLOYEES - REGULAR	89,000	96,124	92,000	91,520	93,500	48,627	96,500	
601.4943.102	FULL-TIME EMPLOYEES - OVERTIME	5,000	3,966	5,000	3,923	7,500	2,781	7,500	
601.4943.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
601.4943.121	EMPLOYER PERA CONTRIBUTIONS	7,050	7,562	7,275	(4,162)	7,575	3,856	7,800	
601.4943.122	EMPLOYER FICA CONTRIBUTIONS	5,828	5,732	6,014	5,630	6,262	3,081	6,448	
601.4943.123	EMPLOYER MEDICARE CONTRIBUTI	1,363	1,341	1,407	1,317	1,465	720	1,508	
601.4943.130	EMPLOYER PAID INSURANCE	12,700	21,605	23,000	17,831	30,000	7,269	31,000	
601.4943.131	OPEB OBLIGATION		2,655		849		-		
Personnel Subtotal		120,941	138,985	134,696	116,907	146,302	66,334	150,756	
601.4943.150	WORKER'S COMPENSATION	4,000	3,979	4,700	4,340	4,900	3,930	4,900	
601.4943.160	LIABILITY INSURANCE	40	43	45	43	50	16	50	
601.4943.210	OPERATING SUPPLIES	50,000	46,358	45,000	32,199	45,000	22,582	45,000	
601.4943.212	MOTOR FUELS	1,200	1,976	1,200	3,243	3,600	2,208	7,500	
601.4943.214	UNIFORMS	420	364	420	579	420	178	420	
601.4943.220	REPAIR/MAINTENANCE SUPPLIES	62,100	9,681	50,000	31,344	40,000	1,897	40,000	
601.4943.240	SMALL TOOLS/MINOR EQUIPMENT	5,000	1,133	5,000	1,125	5,000	346	5,000	
601.4943.260	WATER/SEWER METERS	10,000	18,071	30,000	55,401	100,000	53,485	40,000	
601.4943.360	INSURANCE	6,000	5,527	6,000	4,905	7,000	5,671	8,400	
601.4943.400	REPAIRS & MAINTENANCE	85,000	38,528	67,000	70,670	67,000	18,935	67,000	(65,000 + 2000 1/3 of Utility Box trfr)
601.4943.410	RENTALS	2,600	30	-	-	-	-	-	
601.4943.420	DEPRECIATION		-		-		-		
601.4943.430	OTHER SERVICE/CHARGES	3,600	4,747	13,600	11,636	13,600	1,461	13,600	(10,000 ltron)
601.4943.433	MMUA SAFETY PROGRAM	4,800	3,487	4,850	3,631	5,000	2,512	5,000	
601.4943.435	UNCOLLECTIBLE		433		-				
601.4943.440	PROFESSIONAL SERVICES	2,500	1,660	2,500	1,196	2,500	1,638	2,500	
601.4943.444	CONTRACTED SERVICES	-	125	-	808	1,200	299	1,500	Mowing
Operations Subtotal		237,260	136,143	230,315	221,121	295,270	115,156	240,870	
Total DISTRIBUTION		358,201	275,128	365,011	338,028	441,572	181,490	391,626	

ADMINISTRATION								30-Jun		
601.4944.101	FULL-TIME EMPLOYEES - REGULAR	76,500	67,743	78,500	68,880	84,000	35,705	85,000		
601.4944.102	FULL-TIME EMPLOYEES - OVERTIME		365		235		143			
601.4944.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-		
601.4944.121	EMPLOYER PERA CONTRIBUTIONS	5,738	4,802	5,888	5,058	6,300	2,689	6,375		
601.4944.122	EMPLOYER FICA CONTRIBUTIONS	4,743	3,821	4,867	4,013	5,208	2,076	5,270		
601.4944.123	EMPLOYER MEDICARE CONTRIBUTI	1,109	894	1,138	939	1,218	485	1,233		
601.4944.124	SICK CONVERSION		-		-		7,584			
601.4944.130	EMPLOYER PAID INSURANCE	13,000	11,909	15,400	14,221	5,900	-	18,500		
	Personnel Subtotal	101,090	89,535	105,793	93,345	102,626	48,681	116,378		
601.4944.210	OPERATING SUPPLIES	800	561	800	607	800	327	800		
601.4944.216	PERIODICALS	100	20	100	20	100	-	100		
601.4944.240	SMALL TOOLS/MINOR EQUIPMENT	500	-	500	-	500	-	500		
601.4944.301	AUDITING/ACCOUNTING	4,406	4,597	4,200	3,996	4,250	4,122	4,400		
601.4944.303	ENGINEERING FEES	5,000	-	5,000	-	5,000	-	5,000		
601.4944.304	LEGAL FEES	750	15	750	508	750	90	750		
601.4944.309	EDP, SOFTWARE & DESIGN	500	-	500	3,012	500	1,273	500		
601.4944.321	TELEPHONE	2,400	2,152	2,400	2,348	2,400	1,033	2,400		
601.4944.325	COMMUNICATION-OTHER	5,000	4,869	5,000	5,269	5,000	2,280	5,000		
601.4944.333	STAFF MEETINGS & CONFERENCES	1,500	1,225	1,500	300	1,500	1,576	1,500		
601.4944.334	MEMBERSHIP DUES AND FEES	500	316	500	362	500	275	500		
601.4944.343	OTHER ADVERTISING	100	-	100	-	100	-	100		
601.4944.352	GENERAL NOTICE/PUBLIC INFO	1,200	88	1,200	88	1,200	-	1,200		
601.4944.370	MAINTENANCE/SUPPORT FEES	2,725	3,740	2,725	2,582	4,000	5,155	4,000	BMS and Itron	
601.4944.430	OTHER SERVICE/CHARGES	200	88	200	264	200	478	200		
601.4944.435	UNCOLLECTIBLE		-		-		303			
601.4944.438	CREDIT CARD FEES	4,100	5,352	4,700	6,461	6,000	2,529	6,000		
601.4944.440	PROFESSIONAL SERVICES	1,800	1,570	1,800	16,100	1,800	1,700	1,800		
601.4944.444	OTHER CONTRACTUAL SERVICES		-		-		-			
	Operations Subtotal	31,581	24,592	31,975	41,915	34,600	21,141	34,750		
Total ADMINISTRATION		132,671	114,126	137,768	135,261	137,226	69,821	151,128		

DEPRECIATION								
601.4997.462	AMORTIZATION		(1,597)		(1,598)		-	
601.4997.420	DEPRECIATION		228,322		229,771		-	
Total DEPRECIATION		0	226,725	0	228,173	0	0	0

OTHER EXPENSE									
601.4999.720	OPERATING TRANSFERS	-	-	-	-	-	-	-	
Total OTHER EXPENSE		-	-	-	-	-	-	-	

Total WATER FUND EXPENSES	835,386	696,532	854,712	806,209	921,270	480,679	986,408			
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REVENUES--WATER FUND

WATER FUND		BUDGET		BUDGET		30-Jun		PROPOSED	COMMENTS
		2020	ACTUAL	2021	ACTUAL	2022	ACTUAL		
MISCELLANEOUS REVENUES									
601.4943.3347	OTHER FEDERAL GRANT		0		0		0		
601.4943.3611	Special Assessment- Prin	0	2218.62	0	0	0	0	0	
601.4943.3612	SPECIAL ASSESS-PEN/INT		501.55		1187.74		0		
601.3600.3621	INTEREST EARNED	5,000	18,330	5,000	24,454	5,000	3,471	3,471	
601.3600.3622	RENTS AND ROYALTIES	12,625	12,909	12,625	14,413	12,625	5,681	5,681	
601.3600.3624	MISC REVENUE - REFUNDS	500	1,421	500	1,933	500	-	-	
601.3600.3626	MONEY MARKET INTEREST	-	3	-	-	-	-	-	
Total MISCELLANEOUS REVENUES		18,125	35,383	18,125	41,988	18,125	9,153	9,153	
PROPRIETARY FUND REVENUES									
601.3700.3710	WATER SALES - CUSTOMERS	788,400	836,420	908,000	913,790	905,130	444,337	940,000	3.0%
601.3700.3715	CONNECTION/RECONNECTION FEE	100	0	100	0	100	0	0	Reconnects/Water Assess-permits-350
601.3700.3716	WATER ACCESS CHARGE-BP	0	61,380	0	73,200	0	33,600	33,600	WAC
601.3700.3717	SALES - OTHER	0	0	0	0	0	0	0	
601.3700.3718	METER SALES	6,000	8,800	6,000	15,520	6,000	11,525	11,525	50/50 WATER/SEWER
601.3700.3719	WAC Fee		6,348		127,576		0		
601.3700.3746	PENALTIES	7,000	6,360	7,000	7,907	7,000	3,572	3,572	
Total PROPRIETARY FUND REVENUES		801,500	919,308	921,100	1,137,992	918,230	493,034	988,697	
OTHER FINANCING SOURCES									
601.943.3911	SALE OF FIXED ASSET	4250			5825		0		
601.943.3998	CAPITAL CONTRIBUTIONS	-			273,000		-		
Total OTHER FINANCING SOURCES		4,250	-	-	278,825	-	-	-	
Total WATER FUND		823,875	954,691	939,225	1,458,805	936,355	502,186	997,850	
WATER EXPENSES		835,386	696,532	854,712	806,209	921,270	480,679	986,408	
WATER REVENUES		823,875	954,691	939,225	1,458,805	936,355	502,186	997,850	
Capital Expenditures		20000		6600		19100		12,500	
GAIN OR LOSS		(31,511)	258,160	77,913	652,595	(4,015)	21,508	(1,058)	

2023 CAPITAL REQUESTS:

UB/software/hardware Yr 2 of 3	12,500
Total Equip	12,500

EXPENDITURES--SEWER FUND

SEWER--DEBT SERVICE		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2020		2021		2022		2023	
602.4710.601	BOND PRINCIPAL	796,880	-	825,028	-	315,207	110,335	337,929	plus leased vehicles
602.4710.611	BOND INTEREST	97,232	89,922	77,539	72,053	98,521	30,097	86,050	plus leased vehicles
602.4710.620	PAYING AGENT FEES	-	347	-	347	-	-	-	
602.4710.621	BOND ISSUANCE COSTS	-	-	-	-	-	3,262	-	
Total DEBT SERVICE		894,112	90,268	902,567	72,399	413,728	143,694	423,979	
SEWER PLAN I									
602.4947.101	FULL-TIME EMPLOYEES - REGULAR	179,100	197,240	186,500	184,056	187,000	98,462	193,000	SF
602.4947.102	FULL-TIME EMPLOYEES - OVERTIME	10,000	10,167	10,000	10,135	15,000	7,229	15,000	SF
602.4947.103	PART-TIME EMPLOYEES	11,440	-	11,440	-	11,440	-	11,440	SF Mower (6 mos at \$11)(ADD 11440)
602.4947.121	EMPLOYER PERA CONTRIBUTIONS	14,183	15,173	14,738	14,325	15,150	7,927	15,600	SF
602.4947.122	EMPLOYER FICA CONTRIBUTIONS	12,433	11,946	12,892	11,508	13,233	6,282	13,605	SF
602.4947.123	EMPLOYER MEDICARE CONTRIBUTION	2,908	2,794	3,015	2,691	3,095	1,469	3,182	SF
602.4947.130	EMPLOYER PAID INSURANCE	23,550	45,576	48,500	34,995	38,000	18,704	43,500	SF
Personnel Subtotal		253,614	282,895	287,085	257,710	282,918	140,073	295,327	
602.4947.150	WORKER'S COMPENSATION	8,500	8,624	10,500	9,785	10,750	8,604	10,750	SF
602.4947.160	LIABILITY INSURANCE	35	-	-	-	-	-	-	SF
602.4947.210	OPERATING SUPPLIES	35,000	7,647	25,000	5,699	25,000	3,333	25,000	SF
602.4947.211	CHEMICALS	60,000	34,480	60,000	34,605	60,000	20,112	60,000	FV
602.4947.212	MOTOR FUELS	2,000	-	2,000	18	2,000	-	2,000	FV estimate
602.4947.214	UNIFORMS	910	15	910	-	910	-	910	SF
602.4947.216	PERIODICALS	30	-	30	-	30	-	30	SF
602.4947.220	REPAIR/MAINTENANCE SUPPLIES	16,000	2,474	16,000	11,931	16,000	402	16,000	FV
602.4947.221	LG REPAIR/MAINT SUPPLIES	50,000	(19,055)	50,000	-	50,000	1,368	50,000	Large replacement parts
602.4947.240	SMALL TOOLS/MINOR EQUIPMENT	5,000	3,000	5,000	240	5,000	235	5,000	FV
602.4947.260	WATER/SEWER METERS	-	-	-	-	-	-	-	
602.4947.301	AUDITING ACCOUNTING	3,818	3,994	3,700	3,463	3,700	3,664	3,800	SF
602.4947.303	ENGINEERING	10,000	-	10,000	11,104	10,000	-	10,000	SF
602.4947.309	EDP/SOFTWARE/DESIGN	400	173	400	-	400	-	400	SF
602.4947.321	TELEPHONE	2,400	1,951	2,000	2,100	2,000	964	2,200	SF
602.4947.333	STAFF MEETINGS AND CONFERENCES	2,200	443	3,000	2,655	3,000	2,050	3,000	SF
602.4947.334	MEMBERSHIP DUES AND FEES	130	20	130	-	130	25	130	SF
602.4947.360	INSURANCE	8,500	8,108	9,350	7,207	10,200	9,128	13,500	SF
602.4947.370	MAINTENANCE/SUPPORT FEES	1,365	1,380	1,500	1,435	1,500	1,510	1,500	SF
602.4947.380	UTILITY SERVICES	65,000	32,580	65,000	31,386	55,000	17,537	55,000	SF
602.4947.381	PURCHASED POWER	122,000	82,734	122,000	73,815	110,000	26,271	110,000	FV add generator diesel to this
602.4947.400	REPAIRS & MAINTENANCE	50,000	21,202	62,000	20,129	62,000	23,006	62,000	FV 50000 + 1/3 Util Box + wall repair 10000
602.4947.410	RENTALS	-	-	-	-	-	-	-	
602.4947.430	OTHER SERVICE/CHARGES-MISC.	3,200	7,809	3,200	7,803	3,200	6,612	3,200	SF
602.4947.433	MMUA SAFETY PROGRAM	4,130	2,819	4,220	2,847	4,350	2,163	4,350	SF
602.4947.440	PROFESSIONAL SERVICES	50,000	41,053	50,000	35,857	50,000	18,654	50,000	SF all testing add \$35,000 for addtl testing
602.4947.444	OTHER CONTRACTUAL SERVICES	-	-	-	5,767	8,500	1,680	9,000	SF Mowing
Operations Subtotal		500,618	241,451	505,940	267,843	493,670	147,318	497,770	
Total SEWER PLAN I		754,232	524,346	793,025	525,553	776,588	287,391	793,097	
SEWER DISTRIBUTION									

602.4948.101	FULL-TIME EMPLOYEES - REGULAR	48,000	50,322	49,000	48,998	50,500	25,901	52,000	
602.4948.102	FULL-TIME EMPLOYEES - OVERTIME	5,000	1,548	5,000	1,577	7,000	1,110	7,000	
602.4948.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
602.4948.121	EMPLOYER PERA CONTRIBUTIONS	3,975	5,300	4,050	(24,711)	4,313	2,026	4,425	
602.4948.122	EMPLOYER FICA CONTRIBUTIONS	3,286	2,969	3,348	3,508	3,565	1,630	3,658	
602.4948.123	EMPLOYER MEDICARE CONTRIBUTIONS	769	694	783	827	834	381	856	
602.4948.130	EMPLOYER PAID INSURANCE	7,500	11,074	12,000	9,744	10,500	2,951	10,500	
602.4948.131	OPEB OBLIGATION		5,157		1,569		-		
602.4948.142	UNEMPLOYMENT BENEFIT		-		-		-		
	Personnel Subtotal	68,530	77,064	74,181	41,511	76,711	34,000	78,439	
602.4948.150	WORKER'S COMPENSATION	3,000	2,784	3,300	2,635	3,300	2,744	3,300	
602.4948.160	LIABILITY INSURANCE	40	43	45	43	50	16	50	
602.4948.210	OPERATING SUPPLIES	11,000	11,779	11,000	12,202	15,000	5,911	15,000	
602.4948.212	MOTOR FUELS	6,400	2,472	6,400	3,226	3,600	2,208	7,200	
602.4948.214	UNIFORMS	210	503	210	579	210	178	210	
602.4948.220	REPAIR/MAINTENANCE SUPPLIES	2,000	835	2,000	1,315	2,000	308	2,000	
602.4948.240	SMALL TOOLS/MINOR EQUIPMENT	1,500	1,010	1,500	-	1,500	145	1,500	
602.4948.260	WATER/SEWER METERS	10,000	18,071	30,000	55,401	100,000	53,485	40,000	
602.4948.303	ENGINEERING FEES	553,500	175,993	550,000	156,822	550,000	11,836	300,000	I/I Program
602.4948.360	INSURANCE	13,000	13,337	15,300	12,060	16,700	11,478	17,000	
602.4948.380	UTILITY SERVICES	3,500	4,060	3,500	4,332	3,500	2,083	5,000	
602.4948.400	REPAIRS & MAINTENANCE	65,000	17,488	42,000	39,090	42,000	2,848	60,000	
602.4948.410	RENTALS	100	-	100	-	100	-	100	
602.4948.420	DEPRECIATION		-		-		-		
602.4948.430	OTHER SERVICE/CHARGES-MISC.	3,000	4,127	3,000	327	3,000	70	3,000	
602.4948.435	UNCOLLECTIBLE		1,422						
602.4948.433	MMUA SAFETY PROGRAM	590	743	610	783	630	349	630	
602.4948.440	PROFESSIONAL SERVICES	2,000	145,284	2,000	26,797	2,000	-	2,000	
602.4948.444	OTHER CONTRACTUAL SERVICES	200,000	125	25,000	214	25,200	111	26,000	20000 + 500 Itron +mowing
	Operations Subtotal	874,840	400,076	695,965	315,824	768,790	93,769	482,990	
	Total SEWER DISTRIBUTION	943,370	477,140	770,146	357,335	845,501	127,769	561,429	

SAN SEWER-ADMIN/GENERAL

602.4949.101	FULL-TIME EMPLOYEES - REGULAR	61,000	56,290	62,500	57,230	66,500	30,646	70,000	
602.4949.102	FULL-TIME EMPLOYEES - OVERTIME	1,000	250	1,000	167	1,000	95	1,000	
602.4949.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
602.4949.121	EMPLOYER PERA CONTRIBUTIONS	4,650	4,088	4,763	4,299	5,063	2,306	5,325	
602.4949.122	EMPLOYER FICA CONTRIBUTIONS	3,844	3,185	3,937	3,346	4,185	1,792	4,402	
602.4949.123	EMPLOYER MEDICARE CONTRIBUTIONS	899	745	921	783	979	419	1,030	
602.4949.124	SICK CONVERSION		-		-		-		
602.4949.130	EMPLOYER PAID INSURANCE	9,600	9,613	11,900	11,507	13,000	6,135	15,000	
	Personnel Subtotal	80,993	74,171	85,020	77,333	90,726	41,393	96,757	
602.4949.150	WORKER'S COMPENSATION	350	-		-		-		
602.4949.210	OPERATING SUPPLIES	1,500	740	1,500	622	1,500	296	1,500	
602.4949.240	SMALL TOOLS/MINOR EQUIPMENT	590	-	590	-	590	-	590	
602.4949.301	AUDITING/ACCOUNTING	585	603	650	533	650	458	650	
602.4949.303	ENGINEERING FEES	500	-	500	-	500	-	500	

602.4949.304	LEGAL FEES	-	-	-	-	-	-	-	
602.4949.309	EDA,SOFTWARE & DESIGN	-	-	3,012	-	1,273	-	-	
602.4949.321	TELEPHONE	2,956	1,986	2,956	1,409	2,956	625	2,956	
602.4949.325	COMMUNICATION-OTHER	5,000	4,822	5,000	5,201	5,000	2,270	5,000	
602.4949.333	STAFF MEETINGS & CONFERENCES	500	150	500	-	500	351	500	
602.4949.334	MEMBERSHIP DUES AND FEES	20	157	20	132	20	-	20	
602.4949.352	GENERAL NOTICE/PUBLIC INFO	25	88	25	88	25	-	25	
602.4949.370	MAINTENANCE/SUPPORT FEES	1,750	2,360	1,750	1,147	1,750	1,072	1,750	BMS-300
602.4949.400	REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	
602.4949.430	OTHER SERVICE/CHARGES-MISC.	50	(33)	50	307	50	427	50	\ ltron-975
602.4949.435	UNCOLLECTIBLE	-	-	-	-	-	1,046	-	
602.4949.438	Credit Card Fees	4,100	5,352	4,700	6,461	6,000	2,529	6,000	
602.4949.440	PROFESSIONAL SERVICES	400	1,071	400	1,075	400	1,100	400	
602.4949.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-	
602.4949.720	OPERATING TRANSFERS	-	-	-	-	-	-	-	
Operations Subtotal		18,326	17,297	18,641	19,987	19,941	11,446	19,941	
Total SAN SEWER-ADMIN/GENERAL		99,319	91,468	103,661	97,320	110,667	52,840	116,698	
602.4997.420	Depreciation		590,463		593,574		-		
602.4997.462	AMORTIZATION EXPENSE		(1,930)		(1,930)		-		
	Depreciation Subtotal	-	588,533	-	591,643	-	-	-	
Total SEWER FUND EXPENSES		2,691,032	1,771,756	2,569,399	1,644,251	2,146,485	611,693	1,895,202	

REVENUES--SEWER FUND

SEWER FUND	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2020		2021		2022		2023	
MISCELLANEOUS REVENUES								
602.948.3347 OTHER FEDERAL GRANT		0		0		0		
602.4948. SPECIAL ASSESSMENTS		363.96		1308.02		0		
602.3600.3621 INTEREST EARNED	6000	26,827	6000	4,222	6000	5,103	6000	
602.948.3624 MISC REVENUE		65		30,743		18,530		
602.3600.3626 MONEY MARKET INTEREST	0	3	0	-	0	-	0	
Total MISCELLANEOUS REVENUES	6,000	27,259	6,000	36,273	6,000	23,633	6,000	
PROPRIETARY FUND REVENUES								
602.3700.3718 METER SALES	8,000	8800	8,000	15288.05	8,000	0	8,000	
602.3700.3720 SEWER SERVICE	1,836,000	1,912,569	1,873,000	2,028,020	2,040,000	1,011,936	2,080,000	2.00%
602.3700.3725 SEWER CONNECTION FEES	20,000	72,680	20,000	146,900	20,000	69,100	20,000	
602.3700.3726 SEWER ACCESS CHARGES-BP	-	-	-	-	-	-	-	
602.3700.3729 SAC Fee		7,840		115,776		-		
602.3700.3746 PENALTIES	18,000	14,973	18,000	17,902	18,000	8,476	18,000	
602.948.3911 SALE OF FIXED ASSETS		-		5,825		-		
602.948.3922 OTHER MISC-GOVT	132,500	101,599	114,000	98,923	114,000	-	114,000	=Debt \$36,000 + oper \$ 88000
Total PROPRIETARY REVENUES	2,014,500	2,118,461	2,033,000	2,428,633	2,200,000	1,089,512	2,240,000	
OTHER FINANCING SOURCES								
602.4948.3990 CAPITAL CONTRIBUTIONS		0		175000		0		2018-\$approx 471,000 for PSIG grant
DEVLOPER CONTRIB		0		0		0		
Total OTHER FINANCING SOURCES	-	-	-	175,000	-	-	-	
Total SEWER FUND REVENUES	2,020,500	2,145,720	2,039,000	2,639,906	2,206,000	1,113,145	2,246,000	
SEWER EXPENSES	2,691,032	1,771,756	2,569,399	1,644,251	2,146,485	611,693	1,895,202	
SEWER REVENUES	2,020,500	2,145,720	2,039,000	2,639,906	2,206,000	1,113,145	2,246,000	
Capital Expenditures	102,000		66,600		249,100		222,500	
GAIN OR (LOSS)	(772,532)	373,965	(596,999)	995,655	(189,585)	501,451	128,298	

2023 CAPITAL REQUESTS:

Bldg-Alum Fee yr 2 of 2 125000
 Vacuum trailer- yr 2 of 4 45000
 UV Tank Bldg 40000 Yr 3 of 5 yrs

2023 I & I reductions 661500
 (as per WHKS)
 16th St NW 100000

UB/software/hardware Yr 2 of 3 12,500

222,500

EXPENDITURES-ELECTRIC FUND

	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	30-Jun ACTUAL 2022		PROPOSED 2023	COMMENTS
604.4710.601 BOND PRINCIPAL	55,356	-	61,204	-	63,323	48,015		58,498	plus leased vehicles
604.4710.611 BOND INTEREST	7,856	6,939	7,618	8,624	6,439	4,018		4,686	plus leased vehicles
604.4710.620 PAYING AGENT FEES		99		99		-			
Total DEBT SERVICE	63,212	7,038	68,822	8,723	69,762	52,033		63,184	
POWER SUPPLY									
604.4956.381 PURCHASED POWER	2,794,002	2,319,750	2,874,813	2,197,121	2,581,000	851,695		2,881,000	+\$300,000 inc capacity costs
Total POWER SUPPLY:	2,794,002	2,319,750	2,874,813	2,197,121	2,581,000	851,695		2,881,000	
TRANSMISSION/DISTRIBUTION									
604.4957.101 FULL-TIME EMPLOYEES - REGULAR	344,000	294,262	359,200	287,806	398,000	159,197		411,000	+ standby 11 x 52x\$28
604.4957.102 FULL-TIME EMPLOYEES - OVERTIME	13,100	3,645	8,000	3,097	8,000	1,084		8,000	
604.4957.121 EMPLOYER PERA CONTRIBUTIONS	26,783	16,569	27,540	(16,042)	30,450	12,021		31,425	
604.4957.122 EMPLOYER FICA CONTRIBUTIONS	22,140	18,220	22,766	17,604	25,172	9,679		25,978	
604.4957.123 EMPLOYER MEDICARE CONTRIBUTION	5,178	4,261	5,324	4,117	5,887	2,264		6,076	
604.4957.124 SICK CONVERSION		-		-		-			
604.4957.130 EMPLOYER PAID INSURANCE	31,000	54,321	60,000	50,347	86,000	22,303		64,000	
604.4957.131 OPEB OBLIGATION		6,426		2,295		-			
Personnel Subtotal	442,201	397,704	482,831	349,223	553,509	206,548		546,479	
604.4957.150 WORKER'S COMPENSATION	12,560	11,163	14,500	11,516	14,750	13,134		14,750	
604.4957.210 OPERATING SUPPLIES	10,000	2,048	10,000	3,968	10,000	2,599		10,000	
604.4957.212 MOTOR FUELS	5,500	3,166	5,500	3,561	5,500	2,404		8,000	
604.4957.214 UNIFORMS	2,400	2,266	3,500	2,640	3,500	779		3,500	
604.4957.220 REPAIR/MAINTENANCE SUPPLIES	100,000	88,751	100,000	158,005	100,000	34,514		100,000	
604.4957.240 SMALL TOOLS/MINOR EQUIPMENT	4,000	6,803	4,000	6,848	4,000	6,173		9,000	2 laptops
604.4957.260 ELECTRIC METERS	10,000	-	10,000	9,678	30,000	14,148		100,000	thru to 2026
604.4957.270 TRANSFORMERS	25,000	11,713	25,000	10,800	25,000	31,755		50,000	
604.4957.303 ENGINEERING FEES	5,000	7,475	5,000	15,444	5,000	-		5,000	mapping
604.4957.343 OTHER ADVERTISING	250	21	250	-	250	-		250	
604.4957.360 INSURANCE	8,000	7,094	8,200	7,307	10,100	7,179		10,700	
604.4957.380 UTILITY SERVICES	13,500	11,376	13,500	10,555	13,500	8,322		13,500	
604.4957.400 REPAIRS & MAINTENANCE	5,000	17,703	6,000	6,483	6,000	2,752		6,000	
604.4957.410 RENTALS	500	485	500	361	500	178		500	
604.4957.430 OTHER SERVICE/CHARGES-MISC.	3,600	3,342	3,600	3,474	3,600	2,582		3,600	registration/licenses & PSP
604.4957.433 MMUA SAFETY PROGRAM	4,720	3,812	4,820	4,422	4,820	2,531		4,820	
604.4957.437 GOPHER STATE ONE-CALL	3,000	2,777	3,000	2,770	3,000	3,174		3,000	
604.4957.444 OTHER CONTRACTUAL SERVICES	55,000	58,610	55,000	64,021	75,000	29,360		76,000	new const/convert to undgrd
Operations Subtotal	268,030	238,602	272,370	321,852	314,520	161,582		418,620	mow
Total TRANSMISSION & DISTRIBUTION:	710,231	636,307	755,201	671,076	868,029	368,130		965,099	
						30-Jun			

GOVT BLDGS	BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL	PROPOSED 2023	COMMENTS
PART-TIME EMPLOYEES	2,950	3,828	3,500	4,097	4,200	1,874	4,500	
EMPLOYER PERA CONTRIBUTIONS	221	288	263	313	315	141	338	
EMPLOYER FICA CONTRIBUTIONS	183	231	217	251	260	113	279	
EMPLOYER MEDICARE CONTRIBUT	43	54	51	59	61	26	65	
Total GENERAL GOVT BLDGS	3,397	4,401	4,030	4,720	4,836	2,154	5,182	

ADMINISTRATION & GENERAL	BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL	PROPOSED 2023	COMMENTS
604.4959.101 FULL-TIME EMPLOYEES - REGULAR	147,000	137,417	152,000	139,670	162,600	73,665	170,000	
604.4959.102 FULL-TIME EMPLOYEES - OVERTIME	2,000	618	2,000	408	2,000	234	2,000	
604.4959.103 PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
604.4959.121 EMPLOYER PERA CONTRIBUTIONS	11,175	9,766	11,550	10,363	12,345	5,542	12,900	
604.4959.122 EMPLOYER FICA CONTRIBUTIONS	9,238	7,720	9,548	8,157	10,205	4,295	10,664	
604.4959.123 EMPLOYER MEDICARE CONTRIBUT	2,161	1,805	2,234	1,908	2,387	1,004	2,495	
604.4959.124 SICK CONVERSION		-		-		-		
604.4959.130 EMPLOYER PAID INSURANCE	25,700	22,869	29,700	28,442	12,000	15,166	37,500	
604.4959.131 OPEB OBLIGATION		-		-		-		
Personnel Subtotal	197,274	180,195	207,032	188,948	201,538	99,906	235,559	
604.4959.150 WORKER'S COMPENSATION	840	-	-	-	-	-	-	
604.4959.160 LIABILITY INSURANCE	40	43	45	43	50	16	50	
604.4959.210 OPERATING SUPPLIES	2,750	1,059	2,750	1,018	2,750	447	2,750	
604.4959.240 SMALL TOOLS/MINOR EQUIPMENT	500	-	500	482	500	-	500	
604.4959.301 AUDITING/ACCOUNTING	4,406	4,597	4,200	3,996	1,250	4,122	4,800	
604.4959.304 LEGAL FEES	5,000	4,705	5,000	4,616	5,000	343	5,000	
604.4959.309 EDP, SOFTWARE & DESIGN	1,000	1,650	1,000	6,412	1,000	2,877	1,000	
604.4959.321 TELEPHONE	10,000	7,691	10,000	7,848	10,000	3,837	10,000	
604.4959.325 COMMUNICATION-OTHER	10,500	9,907	10,500	10,742	10,500	4,780	10,500	Web & Postage
604.4959.332 ADMINISTRATOR MEETINGS		911		1,253		519		
604.4959.333 STAFF MEETINGS & CONFERENCES	3,500	5,342	3,500	2,007	3,500	7,250	3,500	Includes JTS-\$2000 (2005-2006)
604.4959.334 MEMBERSHIP DUES AND FEES	40,000	24,318	40,000	24,318	40,000	14,592	40,000	MMUA- \$12000; MMUA \$4000;
604.4959.343 OTHER ADVERTISING		-		-		-		CMPAS- \$6000
604.4959.352 GENERAL NOTICE/PUBLIC INFO	150	-	150	-	150	-	150	
604.4959.370 MAINTENANCE/SUPPORT FEES	4,000	6,935	4,000	4,556	4,000	4,373	4,000	
604.4959.400 REPAIRS & MAINTENANCE	550	-	550	-	550	-	550	
604.4959.429 CONSERVATION IMPROVEMENT PR	95,244	77,290	119,425	68,753	119,425	30,402	136,800	
604.4959.430 OTHER SERVICE/CHARGES-MISC.	135,000	23,161	135,000	17,996	135,000	7,854	50,000	no CMPAS fees
604.4959.435 Uncollectible/Collection fees		4,898		860		3,286		
604.4959.438 CREDIT CARD FEES	8,200	11,799	10,000	13,311	12,000	5,059	12,000	
604.4959.440 PROFESSIONAL SERVICES	7,500	1,665	7,500	2,870	7,500	1,750	7,500	Agency fee, Consultant-Union-3000
604.4959.444 OTHER CONTRACTUAL SERVICES		-		-		-		Agency fee, Consultant-Union-3000
Operations Subtotal	329,180	185,971	354,120	171,083	353,175	91,507	289,100	
Total ADMINISTRATION & GENERAL:	526,454	366,166	561,152	360,032	554,713	191,413	524,659	
						30-Jun		

CUSTOMER ACCOUNT		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL	PROPOSED 2023	COMMENTS
604.4958.435	UNCOLLECTIBLE ACCOUNTS		-		-		-		
604.4958.613	CUSTOMER INTEREST	800	828	800	57	800	50	800	
	Operations Subtotal	800	828	800	57	800	50	800	
Total CUSTOMER ACCOUNT		800	828	800	57	800	50	800	
DEPRECIATION									
604.4997.420	DEPRECIATION	100,000	87,484	100,000	95,880	100,000	-	100,000	
604.4997.462	AMORTIZATION EXPENSE		5,138		5,138		-		
Total DEPRECIATION:		100,000	92,622	100,000	101,018	100,000	-	100,000	
OTHER EXPENSE									
	Capital Contributions				-		-		
604.4999.720	OPERATING TRANSFERS	70,000	430,000	248,000	248,000	243,000	-	60,000	Str Lights
Total OTHER EXPENSE:		70,000	430,000	248,000	248,000	243,000	-	60,000	
Total ELECTRIC FUND:		4,268,096	3,857,113	4,612,818	3,590,747	4,422,140	1,465,475	4,599,923	

ELECTRIC FUND		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL	PROPOSED 2023	COMMENTS
MISCELLANEOUS REVENUE									
604.4957.3483	PROGRAM-OTHER		43		0		0		
604.4957.3612	SPECIAL ASSESS/PEN/INT		939		1,335		0		
604.3600.3621	INTEREST EARNED	10,000	112,693	10,000	-7,709	10,000	22,538	10,000	
604.3600.3622	RENTS AND ROYALTIES	3,000	9,519	3,000	9,409	3,000	2,515	3,000	
604.3600.3624	MISC REVENUE - REFUNDS	1,000	370,523	1,000	262,801	1,000	11,901	1,000	
604.3600.3626	MONEY MARKET INTEREST	0	93	0	3	0	0	0	
Total MISCELLANEOUS REVENUES		14,000	493,810	14,000	265,839	14,000	36,953	14,000	
PROPRIETARY FUND REVENUES									
604.3700.3735	ELECTRIC ASSESSMENT	4,400	6,739	4,400	10,975	4,400	5,850	4,400	
604.3700.3740	ELECTRIC SALES	3,980,836	3,743,084	3,980,836	3,908,797	4,015,571	1,816,881	4,100,000	2%
604.3700.3742	ELECTRIC SALES-DEMAND	496,789	465,756	496,789	457,789	460,000	222,618	460,000	
604.3700.3745	CONNECTION/RECONNECTION FEE	4,800	3,650	4,800	4,400	4,800	2,100	4,800	
604.3700.3746	PENALTIES	40,000	32,474	40,000	40,635	40,000	20,948	40,000	
604.3700.3747	ELECTRIC METER HOOKUP FEE	0	2,170	0	3,405	0	1,690	0	
604.3700.3748	RECAPTURE/WRITEOFF		339		286		0		
604.957.3749	3.0% CIP	111,463	111,974	119,425	116,774	119,425	54,431	136,800	
604.957.3911	SALES OF FIXED ASSETS		6,650		0		0		
Total PROPRIETARY REVENUES		4,638,288	4,372,836	4,646,250	4,543,062	4,644,196	2,124,518	4,746,000	
OTHER FINANCING SOURCES									
604.3900.3911	SALES OF FIXED ASSETS								
Total OTHER FINANCING SOURCES		-	-	-	-	-	-	-	
Total ELECTRIC FUND		4,652,288	4,866,646	4,660,250	4,808,901	4,658,196	2,161,471	4,760,000	
ELECTRIC EXPENDITURES		4,268,096	3,857,113	4,612,818	3,590,747	4,422,140	1,465,475	4,599,923	
ELECTRIC REVENUES		4,652,288	4,866,646	4,660,250	4,808,901	4,658,196	2,161,471	4,760,000	
CAPITAL EXPENSES		134,000		103,800		511,800		125,000	
GAIN OR LOSS		250,193	1,009,533	(56,368)	1,218,154	(275,744)	695,996	35,077	

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2023 CAPITAL REQUESTS:

Annual Territory Acquisitions	50,000	Territory	(20,000 each 2017 and 2018) (40,000 2019 and 2020)
UB/software/hardware Yr 2 of 3	25,000		(\$50,000 2021 and 2022)
Small bucket truck (yr 2 of 4)	50,000		

125,000

EXPENDITURES--LIQUOR STORE						30-Jun		PROPOSED 2023	COMMENTS
LIQUOR STORE		BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	BUDGET 2022	ACTUAL		
FINANCIAL ADMINISTRATION									
609.4151.101	FULL-TIME EMPLOYEES - REGULA	2,600	2,136	2,600	2,106	2,600	-	2,600	Part of Council Salaries
609.4151.102	FULL-TIME EMPLOYEES - OVERTIME								
609.4151.121	EMPLOYER PERA CONTRIBUTIONS	195	41	195	41	195	-	195	
609.4151.122	EMPLOYER FICA CONTRIBUTIONS	161	132	161	131	161	-	161	
609.4151.123	EMPLOYER MEDICARE CONTRIBU	38	31	38	31	38	-	38	
609.4151.130	EMPLOYER PAID INSURANCE		-		-		-		
Personnel Subtotal		2,994	2,340	2,994	2,308	2,994	-	2,994	
609.4151.301	AUDITING/ACCOUNTING	4,406	4,597	4,200	3,996	4,250	4,122	4,400	
609.4151.309	EDP, SOFTWARE & DESIGN								
609.4151.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-		-		
609.4151.440	PROFESSIONAL SERVICES								
Operations Subtotal		4,406	4,597	4,200	3,996	4,250	4,122	4,400	
Total FINANCIAL ADMINISTRATION		7,400	6,937	7,194	6,304	7,244	4,122	7,394	
MERCHANDISE									
609.4975.210	OPERATING SUPPLIES	2,500	2,569	2,500	3,429	2,500	1,456	2,500	
609.4975.220	SMALL TOOLS/MINOR EQUIPMRNT				1,509		-		
609.4975.251	LIQUOR & WINE	462,100	556,212	490,000	517,422	405,000	242,983	405,000	
609.4975.252	BEER	736,300	736,262	640,000	733,967	525,500	315,845	525,500	
609.4975.254	MISC TAXABLES (SOFT DRINKS,ET	15,000	16,773	15,000	17,929	14,500	8,001	14,500	
609.4975.257	ICE	2,000	4,091	2,000	1,798	2,000	1,443	2,000	
609.4975.259	NON-TAX MISC (O.J., ETC) NA BEE	642	1,332	642	1,641	642	649	642	
609.4975.335	FREIGHT	10,000	10,554	10,000	9,678	10,000	4,350	10,000	
609.4975.343	OTHER ADVERTISING		-		-		-		
609.4975.430	OTHER SERVICE/CHARGES-MISC.	50	29	50	(2)	50	20	50	
609.4975.438	CREDIT CARD FEES	30,000	34,750	30,000	37,595	30,000	24,856	30,000	
609.4975.439	REFUNDS AND DEPOSITS		-		-		-		
Total MERCHANDISE		1,258,592	1,362,572	1,190,192	1,324,965	990,192	599,605	990,192	

EXPENDITURES		BUDGET		PROPOSED		30-Jun BUDGET ACTUAL 2022		PROPOSED 2023	COMMENTS
LIQUOR STORE		2020	ACTUAL	2021	ACTUAL				
MANAGER									
609.4976.101	FULL-TIME EMPLOYEES - REGULA	76,600	77,567	78,500	81,074	82,500	41,053	85,500	
609.4976.102	FULL-TIME EMPLOYEES - OVERTIM	-		-		-		-	
609.4976.103	PART-TIME EMPLOYEES		-		-		-		
609.4976.121	EMPLOYER PERA CONTRIBUTIONS	5,745	5,739	5,888	5,881	6,188	3,079	6,413	
609.4976.122	EMPLOYER FICA CONTRIBUTIONS	4,749	4,628	4,867	4,736	5,115	2,464	5,301	
609.4976.123	EMPLOYER MEDICARE CONTRIBU	1,111	1,082	1,138	1,108	1,196	576	1,240	
609.4976.130	EMPLOYER PAID INSURANCE	9,200	9,557	9,900	10,168	11,000	5,394	12,500	
609.4976.131	OPEB OBLIGATION		501		708		-		
Personnel Services		97,405	99,074	100,293	103,674	105,999	52,566	110,953	
609.4976.150	WORKER'S COMPENSATION	6,000	6,762	7,400	6,395	7,500	6,366	7,500	
609.4976.210	OPERATING SUPPLIES	700	1,721	1,200	1,899	1,200	863	1,200	
609.4976.214	UNIFORMS		-		-		-		
609.4976.240	SMALL TOOLS/MINOR EQUIPMENT	3,600	877	3,600	643	3,600	321	3,600	\$2,000 for computers
609.4976.304	LEGAL FEES	100	-	100	-	100	-	100	
609.4976.321	TELEPHONE	1,900	1,956	1,900	1,981	1,900	971	1,900	PHONES & INTERNET
609.4976.331	TRAVEL	250	-	250	-	250	-	250	
609.4976.333	STAFF MEETINGS & CONFERENCE	900	-	900	1,060	900	1,368	900	
609.4976.334	MEMBERSHIP DUES AND FEES	1,500	1,585	1,500	1,585	1,500	985	1,500	BUYER CARD, BEV ASSN, CHAMBER
609.4976.343	OTHER ADVERTISING	9,000	2,220	9,000	4,907	9,000	2,089	9,000	
609.4976.351	LEGAL NOTICES PUBLISHING	250	-	250	-	250	-	250	
609.4976.352	GENERAL NOTICE/PUBLIC INFO	25	-	25	-	25	-	25	
609.4976.370	MAINTENANCE/SUPPORT FEES	3,000	2,598	3,000	2,481	3,000	2,078	3,000	BMS and LIQ support
609.4976.430	OTHER SERVICE/CHARGES-MISC.	1,000	500	1,000	671	1,000	109	1,000	GROC, UNEMP, NSF, P CASH, FOOD LIC
609.4976.433	MMUA SAFETY PROGRAM	1,200	806	1,210	814	1,250	618	1,250	/ALCOHOL , TOBACCO ,SCHOLARSHIP-500
609.4976.439	CASH OVER SHORT		604		575		201		
609.4976.440	PROFESSIONAL SERVICES	525	8,231	525	3,705	525	7,350	525	
Operations Subtotal		29,950	27,862	31,860	26,714	32,000	23,318	32,000	
Total MANAGER		127,355	126,936	132,153	130,388	137,999	75,885	142,953	

EXPENDITURES						30-Jun				COMMENTS
LIQUOR STORE		BUDGET	ACTUAL	PROPOSED	ACTUAL	BUDGET	ACTUAL	PROPOSED		
		2020		2021		2022		2023		
CASHIERS										
609.4977.101	FULL-TIME EMPLOYEES - REGULA	44,000	39,437	44,000	38,246	47,500	19,633	45,000		
609.4977.102	FULL-TIME EMPLOYEES - OVERTIME		40		-		-			
609.4977.103	PART-TIME EMPLOYEES	42,000	36,063	45,000	30,188	51,300	16,851	44,000		
609.4977.121	EMPLOYER PERA CONTRIBUTIONS	6,450	(6,274)	6,675	(26,056)	7,410	2,300	6,675		
609.4977.122	EMPLOYER FICA CONTRIBUTIONS	5,332	4,460	5,518	3,895	6,126	2,178	5,518		
609.4977.123	EMPLOYER MEDICARE CONTRIBU	1,247	1,043	1,291	911	1,433	509	1,291		
609.4977.130	EMPLOYER PAID INSURANCE	19,600	18,460	21,400	21,442	23,000	7,263	12,500		
UNEMPLOYMENT BENEFIT		-	-	-	43	-	-	-		
Personnel Subtotal		118,629	93,229	123,884	68,669	136,768	48,734	114,984		
609.4977.160	LIABILITY INSURANCE	40	43	45	-	50	16	50		
609.4977.333	STAFF MEETINGS & CONFERENCE	300	-	300	-	300	-	300	TRADE SHOW	
609.4977.334	MEMBERSHIP DUES AND FEES	50	-	50	-	50	-	50		
Operations Total		390	43	395	-	400	16	400		
Total CASHIERS		119,019	93,272	124,279	68,669	137,168	48,751	115,384		
JANITOR										
609.4978.210	OPERATING SUPPLIES	900	248	900	315	900	196	900		
Total JANITOR:		900	248	900	315	900	196	900		
BUILDINGS & MAINTENANCE										
609.4979.220	REPAIR/MAINTENANCE SUPPLIES	100	160	100	13	100	-	100		
609.4979.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	-	1,000	513	1,000	-	1,000		
609.4979.360	INSURANCE	4,500	4,319	4,850	3,719	4,850	3,320	4,850		
609.4979.380	UTILITY SERVICES	12,500	11,406	12,500	10,823	12,500	4,405	12,500		
609.4979.400	REPAIRS & MAINTENANCE	11,000	1,319	11,000	5,598	11,000	436	11,000		
609.4979.410	RENTALS	750	3,004	750	5,108	750	2,205	750		
609.4979.430	OTHER SERVICE/CHARGES-MISC				15		-			
Total BUILDING MAINTENANCE		29,850	20,207	30,200	25,789	30,200	10,366	30,200		

Expenditures - Page 3

DEPRECIATION

609.4997.420 DEPRECIATION	13,000	2,461	13,000	2,461	13,000	-	13,000	
Total DEPRECIATION	13,000	2,461	13,000	2,461	13,000	-	13,000	
OTHER EXPENSE								
609.xxxx.580					-			
609.4999.720 OPERATING TRANSFERS	16,000	16,000	16,000	16,000	16,000	-	16,000	
Total OTHER EXPENSE	16,000	16,000	16,000	16,000	16,000	-	16,000	
Total LIQUOR FUND EXPENDITURES	1,572,116	1,628,633	1,513,917	1,574,891	1,332,703	738,924	1,316,023	

REVENUES--LIQUOR STORE						30-Jun	PROPOSED 2023	
LIQUOR FUND	PROPOSED 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL		
MISCELLANEOUS REVENUES								
609.4151.3621 INTEREST EARNED	3,000	16,481	3,000	(22,596)	3,000	6,696	3,000	
609.4151.3624 MISC REVENUE - REFUNDS	250	303	250	-	250	-	250	INS DIV, CK FEES, TASTING CKS
609.4151.3626 MONEY MARKET INTEREST		7		3		-		
Total MISCELLANEOUS REVENUES:	3,250	16,791	3,250	(22,593)	3,250	6,696	3,250	
PROPRIETARY FUND REVENUES								Reduction in sales: Hwy 57
609.4975.3781 SALES - LIQUOR	443,000	571,561	495,000	546,280	397,500	249,016	397,500	
609.4975.3782 SALES - BEER	949,200	847,360	760,000	877,512	606,000	402,418	606,000	
609.4975.3783 SALES - WINE	204,750	312,006	263,000	241,382	210,000	110,865	210,000	
609.4975.3784 SALES - MISC. TAXABLE	22,000	26,476	22,000	28,846	21,200	13,147	21,200	
609.4975.3786 SALES - NON-TAXABLE	5,215	8,442	5,500	11,205	5,500	3,648	5,500	
609.4975.3794 CASH OVER		847		526		137		
Total PROPRIETARY FUND REVENUES:	1,624,165	1,766,693	1,545,500	1,705,752	1,240,200	779,232	1,240,200	
Total LIQUOR FUND REVENUES:	1,627,415	1,783,484	1,548,750	1,683,158	1,243,450	785,927	1,243,450	

TOTAL REVENUES	1,627,415	1,783,484	1,548,750	1,683,158	1,243,450	785,927	1,243,450
TOTAL EXPENDITURES	1,556,116	1,612,633	1,497,917	1,558,891	1,316,703	738,924	1,300,023
CAPITAL	6,000	0	0	0	0		0
NET INCOME BEFORE TRANSFERS	65,299	170,851	50,833	124,267	-73,253	47,003	-56,573
TRANSFERS	16,000	16,000	16,000	16,000	16,000	16,000	16,000
GAIN OR LOSS	49,299	154,851	34,833	108,267	-89,253	47,003	-72,573

2023 CAPITAL REQUESTS:

Total 0
0

EXPENDITURES--STORM SEWER

		BUDGET		BUDGET		BUDGET		PROPOSED	COMMENTS
		2020	2020	2021	2021	2022	2022		
								2023	
605.4710.601	BOND PRINCIPAL	115,261	0	116,424	0	120,284	120,284	107,994	W Main/6th and 11th NE/16TH
605.4710.611	BOND INTEREST	28,193	27,292	25,988	25,053	58,559	12,433	38,250	
605.4710.620	PAYING AGENT FEES		347		347		0		
605.4710.621	BOND ISSUANCE COSTS		0		0		1,720		
Total DEBT SERVICE		143,454	27,638	142,412	25,400	178,843	134,437	146,244	
DISTRIBUTION									
605.4963.101	FULL-TIME EMPLOYEES - REGULAR	36,200	28,882	45,000	44,471	41,000	22,447	48,000	
605.4963.102	FULL-TIME EMPLOYEES - OVERTIME		0		0	1,000	0	1,000	
605.4963.103	PART-TIME EMPLOYEES	7,475	0	0	0	0	0	0	
605.4963.121	EMPLOYER PERA CONTRIBUTIONS	2,715	46	3,375	11,491	3,150	1,683	3,675	
605.4963.122	EMPLOYER FICA CONTRIBUTIONS	2,708	1,707	2,790	2,525	2,604	1,348	3,038	
605.4963.123	EMPLOYER MEDICARE CONTRIBUTIONS	525	399	653	590	595	315	696	
605.4963.124	SICK CONVERSION		0		0		0		
605.4963.130	EMPLOYER PAID INSURANCE	9,900	8,295	15,000	6,700	11,000	3,016	11,500	
605.4963.131	OPEB OBLIGATION		425		324		0		
Personnel Subtotal		59,523	39,753	66,818	66,102	59,349	28,809	67,909	
605.4963.210	OPERATING SUPPLIES	7,000	2,210	5,000	3,380	5,000	1,639	5,000	Diesel
605.4963.214	UNIFORMS	280	0	280	0	280	0	280	
605.4963.220	REPAIR/MAINTENANCE SUPPLIES	20,500	1,364	10,500	3,363	10,500	176	8,500	
605.4963.240	SMALL TOOLS/MINOR EQUIPMENT	500	123	500	0	500	0	500	
605.4963.303	ENGINEERING FEES	162,000	0	162,000	176,083	0	4,021	0	
605.4963.304	LEGAL FEES		44		522		0		
605.4963.325	COMMUNICATION-OTHER	5,000	4,787	5,000	5,161	5,000	2,250	5,000	
605.4963.331	TRAVEL	100	0	0	0	0	0	0	
605.4963.360	INSURANCE	800	707	820	563	850	529	850	
605.4963.370	MAINTENANCE & SUPPORT FEES	1,700	1,252	1,700	1,225	1,700	1,076	1,700	
605.4963.400	REPAIRS & MAINTENANCE	35,000	5,696	30,000	117,352	25,000	586	25,000	
605.4963.410	RENTALS		8	500	0	500	0	500	
605.4963.430	OTHER SERVICE/CHARGES	75	27	100	19	100	22	100	
605.4963.433	MMUA SAFETY PROGRAM	4,750	3,362	4,820	3,417	5,000	2,492	5,000	
605.4963.435	UNCOLLECTIBLE		438		0		0		
605.4963.440	PROFESSIONAL SERVICES	5,000	0	0	131	5,500	0		
605.4963.444	OTHER CONTRACTUAL SERVICES		100		3,421		1,124	6,000	Mowing
Operations Subtotal		242,705	20,117	221,220	314,637	59,930	13,916	58,430	
Total STORM WATER		302,228	59,870	288,038	380,739	119,279	42,725	126,339	

						30-Jun			
ADMINISTRATION		2020		2021		2022		2023	
605.4964.101	FULL-TIME EMPLOYEES - REGULAR	19,500	19,994	19,600	18,332	21,000	10,365	23,000	
605.4964.102	FULL-TIME EMPLOYEES - OVERTIME		4		8		0		
605.4964.103	PART-TIME EMPLOYEES	0	0	0	0	0	0	0	
605.4964.121	EMPLOYER PERA CONTRIBUTIONS	1,463	1,361	1,470	1,448	1,575	777	1,725	
605.4964.122	EMPLOYER FICA CONTRIBUTIONS	1,209	1,071	1,215	1,136	1,302	609	1,426	
605.4964.123	EMPLOYER MEDICARE CONTRIBUTIONS	283	250	284	266	305	142	334	
605.4964.124	SICK CONVERSION		0		0		0		
605.4964.130	EMPLOYER PAID INSURANCE	3,000	2,890	3,700	3,667	3,700	1,956	5,000	
605.4964.131	OPEB OBLIGATION								
Personnel Subtotal		25,454	25,570	26,269	24,856	27,882	13,850	31,485	
605.4964.150	WORKER'S COMPENSATION	4,000	2,490	4,700	3,308	4,731	3,486	3,900	
605.4964.210	OPERATING SUPPLIES	700	72	700	69	700	49	700	
605.4964.240	SMALL TOOLS/MINOR EQUIP		0		0		0		
605.4964.301	AUDITING/ACCOUNTING	980	1,022	1,100	888	1,100	916	1,100	
605.4964.303	ENGINEERING FEES	5,000	0	5,000	0	5,000	0	5,000	
605.4964.304	LEGAL FEES		218		218		0		
605.4964.309	EDP, SOFTWARE & DESIGN		0	500	3,012	500	0	500	
605.4964.333	STAFF MEETINGS & CONFERENCES	300	0	300	0	300	0	300	
605.4964.370	MAINTENANCE/SUPPORT FEES	450	139	450	143	450	149	450	
605.4964.400	REPAIRS & MAINTENANCE		0						
605.4964.430	OTHER SERVICE/CHARGES	200	85	200	10	200	250	200	
605.4964.435	UNCOLLECTIBLE		0		0		150		
605.4964.438	CREDIT CARD FEES	4,100	5,352	4,700	6,461	6,000	2,529	6,000	
605.4964.440	PROFESSIONAL SERVICES	725	1,570	725	1,600	725	1,600	725	
Operations Subtotal		16,455	10,948	18,375	15,708	19,706	9,129	18,875	
Total ADMINISTRATION		41,909	36,518	44,644	40,564	47,588	22,979	50,360	
DEPRECIATION									
605.4997.420	DEPRECIATION		121,625		134,165		0		
605.4997.625	AMORTIZATION		-1,097		-1,097		0		
605.4997.630	BOND DISCOUNT PAID		0		0		0		
Total DEPRECIATION		0	120,528	0	133,068	0	0	0	
605.4999.720	Operating Transfers	0	0	0	0	0		0	
TOTAL STORM WATER EXPENSES		487,591	244,554	475,094	579,771	345,709	200,141	322,942	
REVENUES--STORM WATER									

STORM WATER FUND			2020		BUDGET 2021	ACTUAL	BUDGET 2022	30-Jun ACTUAL	PROPOSED 2023	COMMENTS
MISCELLANEOUS REVENUES										
605.4963.3621	INTEREST EARNED		3000	12642	3000	-892	3000	1344	3000	
605.4963.3624	MISC REVENUE - REFUNDS			0		0		0		
605.4963.3626	MONEY MARKET INTEREST			7		0		0		
Total MISCELLANEOUS REVENUES			3000	12649.03	3000	-892.16	3000	1343.93	3000	
PROPRIETARY FUND REVENUES										
605.4963.3720	STORM USER CHARGE	436,600	458,887		445,000	480,791	479,000	247,622	486,500	.25
605.4963.3746	PENALTIES	2,200	3,304		2,200	4,022	2,200	2,065	2,200	
605.4963.3734	STORM CONNECTION FEE		-			109,616				
605.4963.3921	TRANSFER FROM OTHER FUNDS		-			-		-		
605.4963.3990	CAPITAL CONTRIBUTIONS		-			358,000		-		
Total PROPRIETARY REVENUES			438800	462190.74	447200	952428.91	481200	249687.44	488700	

Storm Expenses	487,591	244,554	475,094	579,771	345,709	200,141	322,942
Storm Revenues	441,800	474,840	450,200	951,537	484,200	251,031	491,700
Capital Expenses	65,000		0		12,500		12,500
GAIN OR LOSS	(110,791)	230,285	(24,894)	371,765	125,991	50,890	156,258

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2023 CAPITAL REQUESTS:

UB/software/hardware Yr 2 of 3	12,500
	12,500

MS4 reserve	2013	10000
	2014	10000
-	2015-2020	30000 \$5000/yr
		50000
2023 to 16th St NW		100000

EXPENDITURES		BUDGET		BUDGET		BUDGET		30-Jun	PROPOSED	COMMENTS
		2020	ACTUAL	2021	ACTUAL	2022	ACTUAL	2023		
ICE ARENA										
606.4516.101	FULL-TIME EMPLOYEES -	95,300	94,791	97,500	63,665	124,000	43,456	130,000		
606.4516.102	FULL-TIME EMPLOYEES -	-	-	-	-	-	-	-		
606.4516.103	PART-TIME EMPLOYEES	48,000	25,728	45,000	38,189	22,000	16,903	22,000		
606.4516.121	EMPLOYER PERA CONTR	9,000	7,064	7,313	7,204	9,300	3,259	9,750		
606.4516.122	EMPLOYER FICA CONTRIB	8,885	6,778	8,835	6,857	9,052	3,570	9,424		
606.4516.123	EMPLOYER MEDICARE CO	1,383	1,585	2,066	1,604	2,117	835	2,204		
606.4516.130	EMPLOYER PAID INSURAN	23,000	20,505	21,700	21,805	34,320	11,708	38,500		
606.4516.142	UNEMPLOYMENT BENEFIT		2,941		-		1,550			
Personnel Subtotal		185,567	159,392	182,414	139,323	200,789	81,281	211,878		
606.4516.150	WORKER'S COMPENSATION	4,800	4,861	5,300	3,862	6,000	5,288	6,000		
606.4516.210	OPERATING SUPPLIES	4,000	2,011	4,000	1,247	4,000	196	2,000		
606.4516.214	UNIFORMS	600	-	600	-	600	-	600		
606.4516.220	REPAIR/MAINTENANCE SUP	7,500	3,846	7,500	4,713	7,500	3,123	7,500		
606.4516.240	SMALL TOOLS/MINOR EQUI	1,000	419	1,000	515	1,000	-	1,000		
606.4516.261	MERCH FOR RESALE- TAX	2,000	554	1,000	797	1,000	600	1,000		
606.4516.301	AUDITING/ACCOUNTING	900	860	900	900	900	900	900		
606.4516.309	EDP, SOFTWARE, DESIGN	-	91	-	63	-	-	-		
606.4516.321	TELEPHONE	3,500	2,407	3,500	2,118	3,500	1,523	3,500		
606.4516.333	STAFF MEETINGS & CONF	1,000	-	1,000	-	1,000	351	1,000	Refrig	
606.4516.334	MEMBERSHIP DUES AND	400	315	400	275	400	300	400	MIAMA, Star	
606.4516.343	OTHER ADVERTISING	200	169	200	169	200	84	200		
606.4516.370	MAINTENANCE/SUPPORT	1,800	1,466	1,800	782	1,800	936	1,200	Message center contract fees	
606.4516.380	UTILITIES	76,000	60,477	76,000	66,102	76,000	27,900	76,000	Use 45000 x .80 x 1.5 (20% energy savings?)	
606.4516.400	REPAIRS & MAINTENANCE	22,500	39,104	22,500	37,945	25,000	1,579	25,000	new multiplier	
606.4516.430	OTHER SERVICE/CHARGE	2,000	1,385	2,000	16,062	2,000	587	2,000	Weed control/garbage/sprinkler	
606.4516.433	MMUA SAFETY	1,010	806	1,210	814	1,250	618	1,250		
606.4516.440	PROFESSIONAL SERVICE	500	-	500	43,193	500	-	500	Alarm	
606.4516.444	OTHER CONTRACTUAL SE	10,000	-	8,500	8,500	8,500	8,500	8,500	\$8500 to fair board 2019-2023	
606.4516.530	IMPROVE OTHER THAN B	-	-	-	-	-	-	-	Yr 3 of 10- R22 replacement	
606.4999.720	OPERATING TRANSFER		-		14,665		-			
Operations Subtotal		139,710	118,771	137,910	202,720	141,150	52,485	138,550		
Total ICE ARENA		325,277	278,163	320,324	342,044	341,939	133,766	350,428		

REVENUES

						30-Jun		PROPOSED 2022
ICE ARENA		BUDGET 2019	ACTUAL	BUDGET 2020	ACTUAL	BUDGET 2021	ACTUAL	
606.4516.3349	MISC STATE GRANT		0		0		0	
606.4516.3450	SCHOOL/YOUTH ICE REN	200,000	141,439	230,000	229,619	235,000	83,278	235,000
606.4516.3451	LEAGUE HOCKEY	54,000	53,066	50,000	56,815	55,000	7,232	55,000
606.4516.3452	PUBLIC SKATE	2,500	911	1,500	321	1,500	645	1,500
606.4516.3453	OPEN HOCKEY/ICE TIME	5,000	5,024	5,000	5,844	5,000	3,842	6,000
606.4516.3454	LEASED SIGN REVENUE	1,500	-	1,500	700	1,500	700	1,500
606.4516.3455	CONCESSION RENTS	2,516	2,820	2,516	-	2,516	-	2,516
606.4516.3456	POP AND GUMBALL SALE	3,000	1,082	2,000	1,338	2,000	350	2,000
606.4516.3457	SKATE RENTS/SHARPENI	1,000	73	500	9	500	188	500
606.4516.3458	PRO SHOP SALES	200	17	200	-	200	3	200
606.4516.3623	CONTRIBUTIONS AND DO	-		-		-		-
606.4516.3624	MISC REVENUE-REFUNDS	-	(0)	3,000	4,206	3,000	1,504	3,000
606.516.3921	Transfer from other funds	-	86,230	-	12,500	-	-	-
606.516.3922	OTHER MISC-GOVT				22,500		-	
Total ICE ARENA		269,716	290,663	296,216	333,851	306,216	97,742	307,216

Arena Expenses	325,277	278,163	320,324	342,044	341,939	133,766	350,428
Arena Revenues	269,716	290,663	296,216	333,851	306,216	97,742	307,216
Capital Expenses	100000		0		0		0
GAIN OR LOSS	(155,561)	12,500	(24,108)	(8,193)	(35,723)	(36,024)	(43,212)

2023 CAPITAL REQUESTS:

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ECKBERG
LAMMERS
ATTORNEYS AT LAW

Impact of New Cannabis Legislation on Minnesota Municipalities

Chris Nelson, Lida Bannink, Annaliese McCahery, and Christina Benson

Cannabis, Legally

- Marijuana
 - M.S. 152.01, Subd. 9: all parts of the plant of any species of the genus Cannabis and its derivatives, but not including hemp.
- Hemp
 - M.S. 18k.02, Subd. 3: “‘Industrial hemp’ means the plant Cannabis sativa L. and any part of the plant, whether growing or not, including the plant's seeds, and all the plant's derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of isomers, whether growing or not, with a delta-9 tetrahydrocannabinol concentration of not more than 0.3 percent on a dry weight basis. Industrial hemp is not marijuana as defined in section 152.01, subdivision 9.”
- Tetrahydrocannabinols (THC) occur naturally in all types of cannabis – marijuana and hemp. Delta-9 THC is the psychoactive ingredient in marijuana which causes a high. Delta-9 THC occurs in hemp, just in much lower concentration.
- Delta-9 THC quantity is legal distinction between marijuana and hemp.



What happened?!?

- Federal and State law changes
- In 2018, hemp was removed from the Federal controlled substances act.
 - Delta-9 concentration is key distinction in federal law between Marijuana and Hemp
- Prior State law: non-intoxicating, hemp-derived cannabinoid products can be sold for human consumption if certain requirements are met.
- Results of old law – largely unregulated industry, in which supposedly non-intoxicating cannabis products (such as Delta-8 THC products) sold in unrestricted manner. HOWEVER, all hemp-derived THC remained a state level controlled substance.
- Minnesota passed significant revisions to its cannabis laws, effective July 1, 2022
- New law: edible cannabinoid products, which can contain Delta-9 THC, can be sold.

Results of New Law

- Minn. Stat. § 151.72
- Express authority to sell Delta-9 THC cannabinoid products.
- Limits sale of Delta-8 products – MN law is more restrictive than federal law.
- Sale of edible cannabinoid products expressly permitted to persons over 21 years old, with certain conditions.
- Dose regulations – edible products cannot contain more than 5 mg of any THC per edible, 50 mg of any THC per package (No limit on # packages that can be purchased).
- THC that meets definition of Hemp removed from controlled substances list (again, concentration of Delta-9 THC is the key).

New law seeks to avoid this...



So, what's the problem

- Sales of edible cannabinoids are barely regulated.
- There are the dose, packaging, and age requirements, but there are virtually no other regulations on sale.
- At present, any business can sell edible cannabinoids.
 - Gas stations, grocery stores, coffee shops, vending machines, etc.
- No state-level licensing.

Falls to Municipalities to regulate

- Cities can adopt licensing regimes and zoning ordinance amendments to regulate sales of edible cannabinoids.
- Licensing a much easier, more effective option for regulation.
 - Provides ability for enforcement if state-level regulations or local licensing regulations are violated.
 - Readily available model – Tobacco licensing
- What could a City include as part of licensure requirements?
 - Qualifications for license holder
 - Limit total number of licenses available and/or number of licenses single individual or entity may have
 - Inspections and testing requirements
 - Limitations on where sold and how sold
 - Other conditions, such as display of products



Employment Considerations

Current Minnesota Statute

Subd. 3. Discrimination prohibited.

(c) Unless a failure to do so would violate federal law or regulations or cause an employer to lose a monetary or licensing-related benefit under federal law or regulations, an employer [may not discriminate against a person](#) in hiring, termination, or any term or condition of employment, or otherwise penalize a person, if the discrimination is [based upon either of the following](#):

(1) the person's status as a patient enrolled in the registry program under sections [152.22](#) to [152.37](#); or

(2) a patient's positive drug test for cannabis components or metabolites, unless the patient used, possessed, or was impaired by medical cannabis on the premises of the place of employment or during the hours of employment.

(d) An employee who is required to undergo employer drug testing pursuant to section [181.953](#) may present verification of enrollment in the patient registry as part of the employee's explanation under section [181.953, subdivision 6](#).



Drug Policies & Testing

Options

1: Outright Prohibition
for all staff

2: Outright prohibition for any
employees subject to DOT
requirements + Prohibition of
use, possession, or impairment
at work



Considerations

Technology

- Urine Test Accuracy
- Edibles Testing Requirements

Legal Liability

- pre-employment screening
- Random drug testing

Employment Shortage

- Tight Labor Market
- Employer Policy Trends Unknown

Technology

- Urine Test Accuracy
- Edibles Testing Requirements



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CUSTOMER SERVICE

EDUCATION & INSIGHTS



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Approximate Detection Times

Marijuana/Cannabis (THC-COOH)	LOQ (ng/mL)	Detection Time* up to
Single Use	3	3 days
Moderate Use (4 times per week)		5 days
Heavy Use (daily)		10 days
Chronic Heavy Use		30 days

**These are approximate detection times for the drug or metabolites in urine. The actual detection time depends on dose, frequency of use, and individual metabolism.*

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Long-Term Occupation Projections

Click column headings to sort data.

Minnesota

SOC Code	Occupation	Estimated Employment 2020	Projected Employment 2030	Percent Change 2020 - 2030	Numeric Change 2020 - 2030	2020 - 2030 Labor Market Exit Openings*	2020 - 2030 Occupational Transfer Openings*	2020 - 2030 Total Openings**
000000	Total, All Occupations	2,975,300	3,145,200	5.7%	169,900	1,299,528	1,971,764	3,441,192

Considerations

Technology

- Urine Test Accuracy
- Edibles Testing Requirements

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- pre-employment screening
- Random drug testing

Employment Shortage

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- Employer Policy Trends Unknown

Personnel Policy Changes

The League of MN Cities has updated their Non-DOT drug testing policies and intends to update their template personnel policy manual shortly as well.

- Remove "control substance" and replace more broadly with "drug"
- Update definition of drug
- Add references to Federal Law, perhaps remove (some) references to Minnesota Law



Policy Language

Drug:

Includes any “controlled substance” as defined in Minn. Stat. § 152.01, subd. 4, and also includes [all cannabinoids, including those that are lawfully available for public consumption](#) that do not otherwise qualify as being a “controlled substance” as defined in Minn. Stat. § 152.01, subd. 4.

Use and Possession of Alcohol or Drug(s):

Likewise, the fact that cannabinoids may be lawfully purchased and consumed in some circumstances does not permit anyone to use, possess, or be impaired by them here. The federal government still classifies cannabis as an illegal drug, even though some states, including Minnesota, have decriminalized its possession and use in certain circumstances. There is no acceptable concentration of marijuana metabolites in the blood or urine of an employee who operates our equipment or vehicles or who is on one of our worksites. Applicants and employees are still subject to being tested under our drug and alcohol testing policy. And employees are subject to being disciplined, suspended, or terminated after testing positive for cannabis if the employee used, possessed, or was impaired by cannabis, including medical cannabis, while on the premises of the place of employment or during the hours of employment.

Remote Work Policy

City Employment Policy and Benefits Coverage

The City's normal policies and procedures (for example, computer use, data practices, respectful workplace, outside employment, drug and alcohol, etc.) apply to employees working remotely. Employees should ask their supervisors if they have any questions about whether or how a particular city policy applies to a remote work environment.



What if a council member uses,
possess, or is impaired by cannabis at
city hall? During a meeting?



Prosecution Considerations

New Legislation and Criminal Law

- Elements
 - Consumable
 - Does not contain more than 0.3 percent THC (5mg per serving or 50mg per package)
 - Over 21 years of age
 - Labelling requirements
- What hasn't changed?
- How is it enforced?

Additional Questions?

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Cities and Regulation of Edible Cannabinoid Products

A new law was enacted at the end of the 2022 legislative session that allows certain edible and beverage products infused with tetrahydrocannabinol (THC) to be sold. The following frequently asked questions (FAQ) aim to provide information to cities on the new law to assist local governments in making decisions related to the law.

General information

Q1. What does the new law do?

A1. It is now legal to sell certain edibles and beverages infused with tetrahydrocannabinol (THC), the cannabis ingredient extracted from hemp.

The new law was passed by the Legislature as part of [Chapter 98](#). Article 13 makes several changes to [Minnesota Statutes, section 151.72](#) regarding the sale of certain cannabinoid (CBD) products. The changes took effect on July 1.

The new law amends the scope of sale of any product that contains cannabinoids extracted from hemp and that is an edible cannabinoid product or is intended for human or animal consumption.

Previous law authorized a product containing nonintoxicating cannabinoids to be sold, but the authority to sell edible CBD products was unclear. The new law expands the authority to include nonintoxicating cannabinoids, including edible cannabinoid products, provided they do not contain more than 0.3% of any THC. An edible cannabinoid product also cannot exceed more than five milligrams of any THC in a single serving, or more than a total of 50 milligrams of any THC per package.

Q2. Under the law, where are edible cannabinoids allowed to be sold?

A2. The new law does not limit where edible cannabinoids products may be sold. However, certain businesses by their nature maybe be limited on their ability to sell the products. Liquor stores, for example, are limited to selling specific items set by [Minnesota Statute, section 340A.412, subd. 14](#). The Alcohol and Gambling Enforcement Division (AGE) of the Minnesota Department of Public Safety has advised the League of Minnesota Cities that products containing CBD, hemp, or THC are not allowed for sale at an exclusive liquor store.

Q3. Could my city's municipal liquor store sell the edible cannabinoid products?

A3. Liquor stores are limited to selling specific items set by [Minnesota Statute, section 340A.412, subd. 14](#). The Alcohol and Gambling Enforcement Division (AGE) of the Minnesota Department of Public Safety has advised the League of Minnesota Cities that products containing CBD, hemp, or THC are not allowed for sale at an exclusive liquor store. AGE has advised LMC that CBD, hemp, or THC infused beverages are not intended to be mixed with alcoholic beverages and are not

considered soft drinks. Due to this guidance, LMC recommends cities refrain from selling such products at their municipal liquor stores.

Q4. What regulations are in place for packaging for edible cannabinoids?

A4. Along with testing and labeling requirements, an edible cannabinoid must meet several requirements, including that it:

- Not bear the likeness or contain cartoon-like characteristics.
- Not be modeled after a brand of products primarily consumed or marketed to children.
- Not be made by applying an extracted or concentrated hemp-derived cannabinoid to a commercially available candy or snack food item.
- May not contain an ingredient, other than a hemp-derived cannabinoid, that is not approved by the federal Food and Drug Administration.
- May not be packaged in a way that resembles any commercially available food product.
- Must not be packaged in a container that could reasonably mislead any person to believe that it contains anything other than an edible cannabinoid product.

Q5. Are these products legal under federal regulations?

A5. The 2018 Farm Bill made several changes to federal law related to hemp. Under the law, hemp was removed from the controlled substance act, including derivatives, extracts, and cannabinoids, provided those substances contained less than 0.3% THC concentration. Pursuant to the Farm Bill, Minnesota has legalized the production of hemp through its [industrial hemp program](#).

Although hemp extracts that meet the mandated THC level are no longer controlled substances, the Farm Bill did not alter the authority of other federal agencies, including the Food and Drug Administration (FDA) from regulating hemp and hemp byproducts. Under current [FDA regulations](#), CBD or THC products cannot be sold as a dietary supplement and cannot be added to food for humans or animals.

Q6. Where do the edible cannabinoid products come from?

A6. Under current law, these products can be manufactured in Minnesota but also imported from other states. Growing hemp in Minnesota is governed by the Department of Agriculture, though the MDA Hemp Program does not regulate cannabis extracts, development and manufacturing of cannabis extracts, or the retail and marketing of cannabinoid products. Cities may want to consider zoning implications for manufacturing and production of cannabinoid products.

Q7. How are the new products taxed?

A7. It is the understanding of LMC that edible cannabinoid products legalized under the new law are subject to Minnesota sales tax. LMC is waiting for more guidance from the Minnesota Department of Revenue to determine if any exemptions apply. The new law does not authorize cities to tax the products in their communities, however LMC is waiting on more information as to whether the products would be subject to a local food and beverage tax.

Enforcement and public safety

Q8. How is the new law enforced?

A8. The Minnesota Board of Pharmacy has regulatory authority over drug products that are implicitly or explicitly intended for human or animal consumption. This includes products regulated in the new law. If a product does not meet all the requirements of the new law, the product may be considered misbranded or adulterated. The sale of a misbranded or adulterated product is a misdemeanor-level crime which is to be prosecuted by the county attorney where the offense took place. Questions regarding whether a specific product deviates from the requirements of the new law should be forwarded to the Minnesota Board of Pharmacy.

In addition, the new law limits the sale of CBD and THC products to persons over the age of 21. The sale of CBD and THC products to a person under the age of 21 is a misdemeanor-level crime which is to be prosecuted by the county attorney where the offense took place. Cities will need to work with local law enforcement and the county attorney to determine how to enforce this requirement.

If cities desire to further regulate CBD and THC products within their jurisdiction, they will need to work with their city attorney to adopt local regulations.

Q9. What are penalties for someone who violates?

A9. A violation of the new law is a misdemeanor. In most cases, the county attorney is charged with prosecuting these violations.

Q10. How do our officers determine if a driver is under the influence of these new products?

A10. The new law does not change the current rules relating to driving under the influence of a cannabinoid. Officers should use the same process to determine sobriety as they have used if they suspected a driver was under the influence of marijuana.

Q11. Could cities prohibit the sale of edible cannabinoids entirely?

A11. In most states that have adopted adult use cannabis legislation, local governments are given the option to either opt-in or opt-out of cannabis in their communities. This framework helps to maintain local control of the cannabis issue. The new Minnesota law does not provide such an option. Therefore, the new law makes the new CBD products legal in every city throughout the state.

Without a clear opt-out option, the question as to whether a city could completely prohibit the sale of edible cannabinoids is an open question. One potential approach would be to follow the Minnesota House Research's suggestion to LMC that it may be possible for a city to classify CBD edibles containing THC as an intoxicating cannabinoid and therefore would not be allowed under the new law.

Arguments have also been made that a city may be able to prohibit the sale of edible cannabinoids products under its authority to provide for the health safety and welfare of its community. If a city were to attempt to prohibit edible cannabinoids under this authority, it would need to work with its city attorney to develop findings that clearly show the dangers of edible cannabinoids products and the need to prohibit the products. Cities may want to look at communities that have banned the sale of flavored tobacco products as a model for such prohibitions.

Q12. Is our city required to adopt regulations under the new law?

A12. The new law does not require cities to take action in regulating the new products. If a city chooses not to adopt additional regulations, the sale and production of these new products will be governed by the city's existing zoning and other regulations. In addition, the new law gives local law enforcement power to enforce violations as a misdemeanor.

City licensing

Q13. What authority do cities have regarding licensing the sale of edible cannabinoids?

A13. A city's authority to license comes from either a specific grant of authority from the Legislature or from its authority to provide for its general health, safety, and welfare. When a city official proposes local licensing of any activity or occupation, a city first must determine whether the state already licenses that activity and, if so, whether the law forbids or allows a local license.

Q14. What types of restrictions should we consider in regulating cannabinoids?

A14. If a city decides to regulate edible cannabinoids or other CBD or THC products, the types of regulations can vary from city to city. Some items a city may consider when drafting these regulations include:

- What areas of the city edible cannabinoids may be sold or manufactured or distributed.
- What business should be allowed to sell edible cannabinoids.
- Age of person selling the product.
- Location of products within retail establishment.
- Pop-up sales.
- Transient merchants.
- Vending machines.
- Distance from other uses (schools, parks, residential, etc.).
- Distance between retailers.
- Delivery services.
- Online sales.
- Limit number of establishments within the city.
- Age verification.
- Hours.
- Background checks.

Q15. Can a city add edible cannabinoid products to its existing tobacco licensing program?

A15. The requirements and legal authority for tobacco products are unique to those products. While some aspects of tobacco regulations may be used when regulating edible cannabinoid products, the products and the authority to regulate them are quite different. If a city chooses to license edible cannabinoid sellers, it would be best to do so separately from tobacco regulations or be sure to carefully draft new language in an existing ordinance that follows the unique requirements of the new law.

Q16. If our city licenses edible cannabinoid products, how much can we charge as a license fee?

A16. When setting fees, cities should consider a number of things. First, cities should not view municipal licensing as a significant source of revenue. License fees must approximate the direct and indirect costs associated with issuing the license and policing the licensed activities. License fees that significantly exceed these costs are considered unauthorized taxes.

This means a license fee may not be so high as to be prohibitive or produce any substantial revenue beyond the actual cost to issue the license and to supervise, inspect, and regulate the licensed business.

Zoning

Q17. What authority do cities have regarding zoning for where the products could be sold?

A17. Nothing in the new law limits a city's zoning authority related to CBD and THC products. No Minnesota court has interpreted the limits on zoning authority in this context, but at least one court in another state has ruled that a state law related to cannabis did "not nullify a municipality's inherent authority to regulate land use under [state] law so long as the municipality does not prohibit or penalize all medical marijuana cultivation . . . and so long as the municipality does not impose regulations that are unreasonable and inconsistent with regulations established by state law." *DeRuiter v. Township of Byron*, 505 Mich. 130, 949 N.W.2d 91 (2020). It is unknown if a Minnesota court would come to the same conclusion.

Cities should be thoughtful and intentional about how CBD and THC zoning affect their communities and work with their city attorney to determine what, if any, zoning restrictions should be adopted. Cities will need to consider not only zoning regulations related to retail sales of CBD and THC products but also the manufacturing and production of the products within the city. Unless specifically differentiated in a zoning ordinance, a city's general manufacturing and production zoning provisions will likely apply to CBD and THC production as well.

Q18. Could cities adopt a moratorium prohibiting the sale, manufacturing or, distribution of cannabinoids so it can study the issue?

A18. A moratorium is a tool cities use to pause specific uses in order that the city may study the issue in anticipation of future regulations. A moratorium is limited to a period of one year. To adopt a moratorium, a city must follow the procedures in [Minnesota Statute, section 462.352, subd. 4](#). The statute specifies the specific instances where a city may adopt a moratorium. If a city were to adopt a moratorium prohibiting the sale or manufacturing of edible cannabinoid products, it should work with its city attorney to clearly state the legal justification for the moratorium.

If a city does adopt a moratorium, it must actually review and study the issue or meet one of the other requirements of the statute. More information on moratoriums can be found in the [LMC Zoning Guide for Cities](#).

City employment and personnel issues

Q19. Does the new Minnesota legal cannabinoid law change anything about how we do drug testing for CDL holders?

A19. No, cities with positions requiring an employee to hold a commercial driver's license (CDL) will recall these positions are regulated by federal law, and those regulations are supervised by the Federal Department of Transportation (DOT). Federal law preempts state law related to cannabinoid use; in fact the DOT states in its [DOT Recreational Marijuana Notice](#) it does not authorize the use of Schedule I drugs, including marijuana, for any reason. As a result, cities should continue to follow their drug-testing procedures related to CDL holders and may enforce prohibitions against any use of cannabinoids for CDL holders, regardless of state law protections.

Q20. Does the new law change anything related to employees who carry a firearm?

A20. No. Public safety employees who carry a firearm cannot lawfully use cannabis under federal law. Federal law prohibits cities from providing firearms or ammunition to an employee it knows or has reason to think is using cannabis.

Q21. Are there now "acceptable" limits of cannabinoids for non-CDL employees for purposes of drug testing at work (i.e., those we test under state drug and alcohol testing law)?

A21. There isn't a clear answer, since THC can remain in the body for several weeks after usage (and long after any intoxicating or impairing effects have since disappeared), so positive test results may not indicate any wrongdoing on the employee's part and may just be evidence of an employee's lawful actions done outside of work. The League of Minnesota Cities recommends that employers thoroughly document any suspicions of an employee being under the influence and to work closely with their city attorney(s) before taking any action against the employee. With this new area of law, a city may want to avoid relying on the results of traditional tests that detect metabolites remaining in a person's body (for many days or weeks after using marijuana) and instead focus on implementing reasonable-suspicion drug-testing protocols to detect marijuana intoxication based on behavioral observations. Keep in mind, employers may prohibit all

employees from being under the influence while the employee is working. That would include employees who operate vehicles. Employers may want to revise their policies to clarify that employees still may not be under the influence of cannabis, legal or otherwise, while at work.

The [National Drug-Free Workplace Alliance](#) offers a toolkit to help employers work through the complex and confusing issue of marijuana and the workplace.

Q22. Can we still prohibit employees from being under the influence of cannabinoids while at work? Does the League have a model policy with updated language?

A22. Yes, employers can continue to prohibit employees from being under the influence of cannabinoid products, including edibles, while at work. Although employers' obligations and restrictions related to marijuana use vary widely across the states, there is no law we are aware of that requires employers to allow cannabinoid use during work hours or to allow an employee to report to work impaired. Thus, employers may continue to maintain drug-free policies at the workplace and discipline employees who use cannabinoids during working hours or who report to work impaired. In fact, one could argue that under the [Occupational Safety and Health Administration's \(OSHA\) General Duty Clause](#) of the Occupational Safety and Health Act, employers are required to furnish a workplace free from recognized hazards that are likely to cause serious physical harm. This provision of the Act is typically used in accident cases where toxicology screens are positive.

OSHA's new electronic recordkeeping rule, [clarified on 10/11/2018](#), states "If the employer chooses to use drug testing to investigate the incident, the employer should test all employees whose conduct could have contributed to the incident, not just employees who reported injuries," with respect to using drug testing to evaluate the root cause of a workplace incident that harmed or could have harmed employees. Thus, if a city has a non-DOT drug-testing policy in place, a protocol following this guidance is important.

Q23. Can employees be in possession of edibles or other cannabinoid products while at work?

A23. Cities may enact policies prohibiting employees from bringing cannabinoid products, including edibles, to work.

Q24. Do we need to change anything in our collective bargaining agreement with regard to discipline of employees who use cannabinoid products?

A24. No, but ensure your city's drug-testing policy has been updated and your supervisors are trained on the behavioral signs and symptoms associated with impairment. Of course, if the collective bargaining agreement includes language that policy changes need to be negotiated, then there would need to be a meeting with the union if the city's policy changes.

Q25. Can employees use cannabinoid products off-duty?

A25. It depends. Certain types of employees, such as law enforcement officers and other employees issued firearms and ammunition as part of their jobs, are subject to regulations from the federal Bureau of Alcohol, Tobacco and Firearms, which prohibits firearms and ammunitions to be given to individuals who do or are believed to use illegal drugs. As noted above, city positions required to hold a commercial driver's license are subject to Department of Transportation regulations and are not authorized for the use of Schedule I drugs, including marijuana, for any reason. Thus, these types of employees could be prevented from using cannabinoid products both on and off duty. Other employees who are not subject to that or other federal regulations would likely be able to use cannabinoid products while they are off duty, as there is nothing under Minnesota law which prohibits certain classes of employees from using cannabinoid products off duty, as long as they are not impaired at work.

If there are any questions regarding whether an employee could be prevented from using cannabinoid products while off-duty due to federal regulations, please consult your city attorney before any action is taken.

Q26. How does this impact the requirements of the Drug-Free Workplace Act?

A26. It does not. The Drug-Free Workplace Act of 1988 (DFWA) requires federal grantees and contractors to implement a drug-free workplace policy and establish a drug-free awareness program as a precondition for receiving a federal grant or a contract. However, the DFWA does not require covered employers to test employees for drugs or terminate them for drug-related violations, so the new Minnesota state law does not impact the DFWA directly. Minnesota law allows employers to prohibit employees from bringing legal cannabinoid products to work and permits employers to prohibit employees from being under the influence while at work. It would be best practice for cities with drug-free work policies to keep those in effect. If a city wishes to do so, it can update its policy to include lawful cannabinoid products within its scope.

Q27. Should my city still continue to include marijuana as a pre-employment panel screen for my Non-DOT employees?

A27. That is for each city to decide for itself. Because currently there are no devices or blood tests available that measure marijuana impairment, and because a best practice approach for Non-DOT marijuana drug testing is to base testing on behavioral observations, some employers are excluding marijuana from their pre-employment Non-DOT drug screens. Some states even prohibit an employer from refusing to hire an applicant simply because of a positive drug test, but Minnesota is currently not one of these states at this time. Any city which chooses to continue to test for cannabinoids for Non-DOT positions must be aware of the fact that these substances may remain in an individual's system for weeks after the impairing effect of the drug has worn off. Thus, it will be difficult, if not impossible, to determine whether the positive test indicates usage in violation of the city's drug-free workplace policy or indicates lawful usage during an employee's time-off from work. Cities should consult with their city attorneys prior to taking any action based upon a positive drug test for cannabinoids.

TO: Mayor and City Council
FROM: Timothy Ibisch, City Administrator
DATE: August 4, 2022
RE: Moratorium regarding the regulation of THC Products

- **Draft Emergency Ordinance Included**

BACKGROUND:

On July 12, the LMC alerted staff to the recently adopted legislation allowing certain products containing Delta-9 THC (THC Products) to be sold if certain requirements are met. At the Council meeting on the evening of July 27, members of the City Council expressed interest in more information regarding adopting a moratorium on the sale of THC products.

ANALYSIS/CONCLUSION:

Moratoriums have been adopted in the past by cities to allow for time to examine the issues and research methods of regulating a variety of uses or products. Staff will be in consultation with the City Attorney regarding the fullest extent of the next steps. However, it is anticipated that staff will have a draft ordinance and resolution that will define a period of time where any requests regarding the sale of THC Products will not be allowed until the most appropriate method of regulation has been arrived at and adopted by the city.

RECOMMENDATION:

Review and guidance from Council on whether to adopt a resolution and hold a first reading of an ordinance for protecting the planning process and health, safety and welfare of the residents of the city placing a moratorium on the sale of THC Products within the city of Kasson.

Member _____ moved and Member _____ seconded a motion that the following ordinance be adopted on this ____ day of _____, 2022.

ORDINANCE NO. _____

**AN EMERGENCY INTERIM ORDINANCE PROHIBITING THE
ESTABLISHMENT OF NEW USES OR THE EXPANSION OF EXISTING
USES RELATED TO SALES, TESTING, MANUFACTURING AND
DISTRIBUTION OF THC PRODUCTS**

THE CITY OF KASSON DOES ORDAIN:

PREAMBLE: The following ordinance is necessary for the immediate preservation of the public peace, health, morals, safety, and welfare because of the inherent risk of injury to persons related to the recently legalized sale of edible cannabinoid products containing Tetrahydrocannabinol (THC). A prohibition on the establishment of new uses or the expansion of existing uses related to the sale of such products is necessary to ensure that the City has sufficient time to study potential regulations that will protect the health and safety of the residents of Kasson. There is insufficient time to complete the ordinary procedure for introduction and adoption of a city ordinance as required by City Code.

Section 1. Authority and Findings.

- A. The Minnesota Legislature recently amended Minnesota Statutes, section 151.72 relating to the sale of certain cannabinoid products. The new law permits the sale of edible cannabinoid products, provided that a product sold for human or animal consumption does not contain more than 0.3% of tetrahydrocannabinol and an edible cannabinoid product does not contain an amount of any tetrahydrocannabinol that exceeds more than five milligrams of any tetrahydrocannabinol in a single serving, or more than a total of 50 milligrams of any tetrahydrocannabinol per package ("THC Products"). Sales of THC Products became legal on July 1, 2022.
- B. The new law allows sales and establishes some labeling and testing requirements, but it does not establish any licensing criteria or parameters for compliance by retailers. The new law does not prohibit local regulation.
- C. Minnesota Statutes, section 462.355, subd. 4 provides that if a municipality is conducting studies or has authorized a study to be conducted for the purpose of considering adoption or amendment to an official control, the City Council may adopt an interim ordinance for the purpose of protecting the planning process and the health, safety, and welfare of its citizens. An interim ordinance may regulate, restrict, or prohibit any use within the city for a period not to exceed one year from the effective date of the interim ordinance. Many cities have adopted interim ordinances to study the impacts of certain uses and determine whether regulations are appropriate for the purpose of protecting the public health, safety, and welfare of their citizens; and

- D. The City Council believes that authorizing a study regarding the types of uses that involve the sales, testing, manufacturing and distribution of THC Products is necessary to evaluate the regulatory options available to the City and is for the purpose of protecting the health and safety of Robbinsdale's residents.

Section 2. Study. The City Council hereby authorizes and directs City staff to conduct a study of the issues relating to the sales, testing, manufacturing, and distribution of THC Products. Staff will then make a recommendation to the City Council about whether the City should amend its zoning, business-licensing, or other general Code provisions related to these types of uses to better protect the residents of Kasson.

Section 3. Moratorium. In accordance with the findings set forth herein, a moratorium is established as follows:

- A. No business, person or entity may establish a new use or expand an existing use that includes or involves the sale, testing, manufacturing, or distribution of THC Products, for a period of up to twelve (12) months from the effective date of this Ordinance or until the Council repeals this Ordinance, whichever occurs first.
- B. During the term of this Ordinance, the City staff will not issue any license or permit, nor will it accept or process any applications for uses related to the sale, testing, manufacturing, or distribution of THC Products.
- C. The moratorium established by this Ordinance does not apply to the sale, testing, manufacturing, or distribution of products that were lawful prior to enactment of the new law relating to THC Products.

Section 4. Enforcement. In addition to any criminal penalties allowed by law, the City may enforce this Interim Ordinance by injunction or any other appropriate civil remedy in any court of competent jurisdiction. A violation of this Ordinance is also subject to the City's general penalty in the Kasson City Code.

Section 5. Severability. Every section, subsection, provision, or part of this Ordinance is declared severable from every other section, subsection, provision, or part. If any section, subsection, provision, or part of this interim ordinance is adjudged to be invalid by a court of competent jurisdiction, such judgment shall not invalidate any other section, subsection, provision, or part.

Section 6. Effective Date; Duration. This emergency ordinance shall become effective immediately upon its unanimous approval by all members of the Council; however no prosecution based on the provisions of this Ordinance shall occur until twenty-four hours after the Ordinance has been filed with the city clerk and posted in the three conspicuous places or until the ordinance has been published, unless the person charged with violation had actual notice of the passage of the Ordinance prior to the act or omission complained of. It shall be effective until the earlier of the following events: (a) one year from the effective date of this Ordinance or (b) the date upon which the City Council adopts an ordinance repealing this Ordinance.

Section 7. Summary. That the following summary clearly informs the public of the intent and effect of the Ordinance and is approved for publication: “The purpose of this Ordinance is to authorize a study related to the sales, testing, manufacturing, and distribution of recently legalized consumable cannabinoid products. Staff will then make a recommendation to the City Council about whether the City should amend its zoning, business-licensing, or other general Code provisions related to these types of products and associated uses to better protect the residents of Kasson. During the term of this Ordinance, no business, person, or entity may establish a new use or expand an existing use that includes or involves the sale, testing, manufacturing, or distribution of consumable cannabinoid products that were legalized on July 1, 2022, by the Minnesota Legislature’s amendment of Minnesota Statutes, section 151.72.”

Passed by the City Council this _____ day of _____, 2022.

Chris McKern, Mayor

ATTEST:

Linda Rappe, City Clerk

AGREEMENT BETWEEN DODGE COUNTY AND Kasson FOR USE OF PICTOMETRY PRODUCT “2023 AGREEMENT”

WHEREAS, Dodge County (herein after “County”) and Kasson (herein after “City”) have entered into an agreement (“2023 AGREEMENT”) for the use of Pictometry products including the use of “Connect Explorer” a web application, software licensing, and technical services.

WHEREAS, County has made significant investment into the aerial imagery and Pictometry products to perform the services herein described; and

WHEREAS, City has engaged County for the performance of said services in the best interest of their citizens

NOW THEREFORE, the parties agree as follows:

1. **Agreement Between Parties.** County and City will continue the past agreement until such time it is terminated per said 2023 AGREEMENT.
2. **Cost.** County shall provide City an invoice annually after May 1 for fees show in **Appendix A**.
3. **Disclaimer.** County does not guarantee the accuracy, current status, or completeness of the data maintained, assembled, or provided pursuant to this agreement. County is not responsible for any misuse or misrepresentation of the information or its derivatives. In no event shall County become liable to users of this data for any loss arising from the use or misuse of the data or maps accessible pursuant to this agreement. Accessible data is not intended for, nor should it be used for legal or survey purposes.
4. **Termination of Agreement.** This agreement may be terminated by County or City for any reason upon written notice to the other party no later than June 1st of the calendar year and becomes effective on January 1st of the upcoming year.
5. **Limited Effect of Waiver by County.** Should either party waive a breach of this agreement, the waiver will not operate or be construed to waive a further breach by either party.
6. **Severability.** If, for any reason, any provision of this agreement is found to be invalid or unenforceable, all other provisions of this agreement shall remain in effect.
7. **Oral Modifications Not Binding.** This instrument is the entire agreement between County and City. Oral changes have no effect. It may be altered only by written agreement of the parties. This is not intended to pertain to operational decisions necessary to perform work.
8. **Assignment.** Neither party may assign, delegate or otherwise transfer this Agreement or any of its rights or obligations hereunder without the prior written consent of the other, which consent shall not be unreasonably withheld.
9. **Agreement Expiration.** This agreement remains in full effect through calendar year 2025 (December 31, 2025), unless terminated as outlined in item 4 listed above.

DODGE COUNTY

 Kasson CITY

LAND RECORDS DIRECTOR

ADMINISTRATOR OR CHAIR

COUNTY ATTORNEY

CITY ATTORNEY

APPENDIX A

"2023 AGREEMENT" Participant:	Fee:
July 2023 Invoice	\$1,575
July 2024 Invoice	\$1,575
July 2025 Invoice	\$1,575
 City of Kasson, MN	 \$4,725 total

RESOLUTION NO.8.X-22

**A RESOLUTION SETTING A PUBLIC HEARING ON
VACATION OF A PORTION OF PUBLIC UTILITY EASEMENTS**

The City Council of the City of Kasson, Minnesota does hereby resolve as follows:

WHEREAS, the City Council of the City of Kasson pursuant to Minnesota Statutes Section 412.851 desires to consider the vacation of dedicated public utility easements described in the attached Exhibit "A".

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY,
COUNTY OF DODGE, MINNESOTA AS FOLLOWS:**

1. The City Council will consider the vacation of such dedicated public utility easements and a public hearing shall be held on such proposed vacations on the 14th day of September, 2022 before the Kasson City Council in the City Hall located at 401 SE 5th Street, Kasson, Minnesota at 6:00 p.m.
2. The City Clerk is hereby directed to give published, posted and mailed notice of such hearing as required by law.

Passed by the City Council of the City of Kasson, Minnesota, this 24th day of August, 2022.

Signed by: _____
Chris McKern, Its Mayor

Attested by: _____
Linda Rappe, Its City Clerk



To: City Council
Date: 8/24/2022

Agenda Heading: City Administrator's Report

“Too many people spend money they haven't earned,
to buy things they don't want, to impress people that they don't like.”
– Will Rogers

- **2023 Budget.** Kasson's proposed 2023 budget is shaped by our City's growth and today's economic climate. Strategic investments will enable us to plan for tomorrow while meeting community needs. The proposed budget continues to be guided by the Council's framework goals: public safety and fire coverage, an excellent park system, updated infrastructure, and economic development show our focus on kids and families. We've seen that with these investments in creating a great place for kids and families, our entire community benefits. Through thoughtful use of taxpayer dollars and remaining conservative in revenue forecasts, the City will maintain its solid financial position. For each dollar in the City's tax revenue budget, 37¢ goes to our public safety departments to help our firefighters and police officers and 11¢ goes back to maintaining our streets. Tonight's discussion will shape the preliminary budget to be approved on September 14th. Please let Nancy or I know if you have any feedback.
- **PROTECT Program Funding.** The U.S. Department of Transportation's (USDOT) Federal Highway Administration recently announced the availability of \$7.3 billion in formula funding to help states and communities better prepare for and respond to extreme weather events like wildfires, flooding, and extreme heat. The new Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program funding is available to states to make transportation infrastructure more resilient to future weather events and other natural disasters.

Under the formula, the state of Minnesota will get more than \$121 million over a 5-year period. The Notice of Funding Opportunity for the PROTECT Discretionary Grant has not yet been released but is expected to be available later this year. The USDOT is encouraging states to partner with local agencies, including city governments, to support all aspects of projects. Eligible resilience improvements might include adapting transportation infrastructure or new construction to bolster the ability of cities to withstand extreme weather events and other physical hazards. Project examples include the use of infrastructure to buffer storm surges and provide flood protection, as well as aquatic ecosystem restoration. This might be a good fit for our stormwater project in the SW part of Kasson. I've included the fact sheet in the packet.

- **Park and Recreation Updates.** The Board met to discuss current issues at their most recent meeting. The Festival in the Park was well received this year and the Park looked excellent. However, there was feedback about the status of the Veterans Memorial Park flower planter. It is rapidly degrading and the Park Supervisor is recommending it be removed and that the new Veteran's Memorial be built in its place. He provided some examples. There is a recommendation to raise the umpire pay for the adult softball next year. It is getting harder to recruit umpires and the numbers seem to be ebbing. The 2023 budget was reviewed, the board will continue to finetune priorities throughout the fall. Next, an update on the Aquatic Center. Usage has continued to be steady with the normal August drop-off. There will be more specific feedback on changing hours and cost control items at the September meeting. Finally, the work on the Stone Wall sidewalk has still not been completed. This is disappointing and will be pushed further out again. Contractor availability is a big sticking point.
- **CMPAS monthly review.** CMPAS went rather long this month. Partly due to a compensation review that stretched over 2 hours. They have contracted with Korn Ferry to complete the pay study and it is based on aggregated results throughout the MISO market. The financial performance continues to be strong however there was a collateral call earlier this month due to higher power demand and capacity charges. Right now, we're hopeful that the capacity market will be more firm next year and the price at CONE will be lower. We are working on a potential cost recovery rider that could be added to the bills in case the capacity markets don't recover due to replacement of firm power generation. It will be part of fall fee schedule review. As we have our regular meeting on the 14th, making it to the Annual meeting seems unlikely. I have indicated that next year they should check to make sure this double booking doesn't occur again. Please let me know if you have questions.
- **THC Moratorium.** I reached to Dodge County and they let me know that they are reviewing their options for a possible moratorium. Mr. Elmquist indicated that it would be through the Public Health Process rather than Planning and Zoning. He will keep the City advised of any changes to this situation. For time being, it might be prudent to wait for the County to take action. I've discussed it with my colleagues from MCMA and it's a mixed bag. Though it sounds like Rochester will not be likely to take any action. I know there were some concerns from Council on whether additional restrictions would make Kasson less economically competitive. Please advise as to action you would like to take and let me know if you've heard from any residents.
- **Dodge County Ambulance Services Concerns.** At a recent SEMLM meeting rural ambulance services were featured. The Panel noted that many are struggling in many SE MN communities and throughout the state. I will be attending another meeting with the folks from Dodge Center who currently cover Kasson this week. Currently they are asking for financial assistance. They've brought in Ehlers to illustrate however a special tax district could be set up, as was done recently in Northern MN. Appetite for additional expenditure in the public safety realm may be muted at it makes up a significant portion of the general fund budget already and increased support from Kasson for the DCAS seems to run perpendicular

to the services the Fire Department is currently providing. Both cannot continue to be funding in their present status forever.

- **Library Project Punchlist**. In response to questions, ICS provided this feedback on the status of the library project. Equity has completed some of the punch list items. Dylan is pushing them to get the rest completed ASAP as we would like to schedule another walkthrough with them towards the end of next week so we can close and finalize the punch list. As far as the payment goes there is a total of \$33,443.84 to finish the contract value, this is including retainage. There will also be one more change order. Because of the retainage, he is not expecting issues in getting the work completed. On the parking lots project, there are some soft soils so I have authorized additional expenditure for soil correction and Trevor Lampland has indicated that they are hoping to have it all finished up sometime right after Labor Day. They are fighting the subgrade quality issues right now, and it's taking longer than anticipated.

Meetings or Events Attended or Planned

Aug. 3	Business Visit Dept. Budgets
Aug. 4	Library punchlist walkthrough Technical review City Engineer Dept. Budgets
Aug. 8	PZ Meeting
Aug. 9	Library Board
Aug. 10	Chamber of Commerce Dept. Budgets City Council Meeting
Aug. 11	Technical Review City Engineer Morin Siding Representative Walkthrough-library
Aug. 12	MMUA rate review meeting
Aug. 13	Festival in the Park-WhiteSideWalls
Aug. 16	MCMA Member Connect
Aug. 17	CMPAS meeting-Eden Prairie
Aug. 18	City Engineer PZ review-Kwik Trip MBT Fire Hall Financing Fire Dept. Budget Review
Aug 19	MSPE Scholarship Fundraiser Golf Scramble
Aug. 22	KM Lions Club Presentation
Aug. 23	Dodge Center Ambulance Meeting
Aug. 24	City Council-Budget Review

Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program

	FAST Act (extension)	Bipartisan Infrastructure Law (BIL)				
Fiscal year (FY)	2021	2022	2023	2024	2025	2026
Contract authority	---	\$1.40 B	\$1.43 B	\$1.46 B	\$1.49 B	\$1.52 B

Note: Except as indicated, all references in this document are to the Bipartisan Infrastructure Law (BIL), enacted as the Infrastructure Investment and Jobs Act, Pub. L. 117-58 (Nov. 15, 2021).

Program Purpose

The BIL establishes the Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program to help make surface transportation more resilient to natural hazards, including climate change, sea level rise, flooding, extreme weather events, and other natural disasters through support of planning activities, resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.

Funding Features

The PROTECT Program includes both formula funding distributed to States and competitive grants. This fact sheet describes the program's formula funding ("PROTECT Formula Program").

Type of Budget Authority

- Contract authority from the Highway Account of the Highway Trust Fund, subject to the overall Federal-aid obligation limitation.

Apportionment of Funds

- As under the FAST Act, the BIL directs FHWA to apportion funding as a lump sum for each State then divide that total among apportioned programs.
- Each State's PROTECT Formula Program apportionment is calculated based on a percentage specified in law. [23 U.S.C. 104(b)(8)] (See "Apportionment" fact sheet for a description of this calculation)

Set-aside for Resilience-Related Planning

- Requires each State to use at least 2% of its PROTECT Formula Program funding each fiscal year for specified types of resilience-related planning activities, such as developing a resilience improvement plan; resilience planning, predesign, or design; technical capacity-building; or evacuation planning and preparation. [§ 11405; 23 U.S.C. 176(c)(2) and (d)(3)]

Limitations

- Permits a State to use up to 40% of its PROTECT Formula Program funding to construct new capacity. [§ 11405; 23 U.S.C. 176(c)(3)(F)(i)]
- Permits a State to use up to 10% of its PROTECT Formula Program funding for development phase activities, including planning, feasibility analysis, revenue forecasting, environmental review, preliminary engineering and design work, and other preconstruction activities. [§ 11405; 23 U.S.C. 176(c)(3)(E)(i)(I) and (F)(ii)]

Transferability to and from Other Federal-aid Apportioned Programs

- A State may transfer up to 50% of PROTECT Formula funds made available each fiscal year to any other apportionment of the State, including the National Highway Performance Program, Surface Transportation Block Grant Program, Highway Safety Improvement Program, Congestion Mitigation and Air Quality Improvement Program, National Highway Freight Program, and **[NEW]** Carbon Reduction Program. Conversely, subject to certain limitations, a State may transfer up to 50% of funds made available each fiscal year from each other apportionment of the State to the PROTECT Formula Program. [23 U.S.C. 126(a)] (See other program-specific fact sheets for additional details.)

Federal Share

- Generally, up to 80% [§ 11405; 23 U.S.C. 176(c)(3)(D)(i)]
- Non-Federal share may be reduced by—
 - 7 percentage points if the State developed a Resilience Improvement Plan and prioritized the project on that Resilience Improvement Plan; and
 - 3 percentage points if a State Resilience Improvement Plan developed in accordance with 23 U.S.C. 176(e) is incorporated into the metropolitan transportation plan under 23 U.S.C. 134 or the statewide long-range transportation plan under 23 U.S.C. 135, as applicable. [§ 11405; 23 U.S.C. 176(e)(1)(B)]
- A State may not receive a reduction in non-Federal share under 23 U.S.C. 176(e)(1) of more than 10 percentage points for any single project carried out with PROTECT Formula Program funds. [§ 11405; 23 U.S.C. 176 (e)(1)(B)(iii)(I)].
- A reduction in non-Federal share under 23 U.S.C. 176(e)(1) shall not reduce the non-Federal share of the costs of a project carried out with PROTECT Formula Program funds to an amount that is less than zero. [(§ 11405; 23 U.S.C. 176 (e)(1)(B)(iii)(II)].
- A State may use Federal funds (other than PROTECT Formula Program funds) to meet the non-Federal share for a project funded with PROTECT Formula Program funds. [§ 11405; 23 U.S.C. 176(c)(3)(D)(ii)]

Eligible Facilities, Activities, and Costs

Eligible Facilities

- A State may only use its PROTECT Formula Program funds for eligible activities and eligible costs (see below) associated with—
 - highway projects eligible under Title 23, U.S.C.;
 - public transportation facilities or services eligible under chapter 53 of title 49, U.S.C.; or
 - port facilities, including facilities that connect ports with other modes of transportation, improve the efficiency of evacuations and disaster relief, or aid transportation. [§ 11405; 23 U.S.C. 176(c)(3)(B)]

Eligible Activities

- A State shall use its PROTECT Formula Program funds for—
 - **Planning Activities** limited to developing a Resilience Improvement Plan; Resilience planning, predesign, design, or the development of data tools to simulate transportation disruption scenarios, including vulnerability assessments; technical capacity building to facilitate the ability of the State to assess the vulnerabilities of its surface transportation assets and community response strategies under current conditions and a range of potential future conditions; or evacuation planning and preparation [§ 11405; 23 U.S.C. 176(c)(2) and 176(d)(3)];

- **Resilience Improvements** to improve the ability of an existing surface transportation asset to withstand one or more elements of a weather event or natural disaster, or to increase the resilience of surface transportation infrastructure from the impacts of changing conditions, such as sea level rise, flooding, wildfires, extreme weather events, and other natural disasters [§ 11405; 23 U.S.C. 176(d)(4)(A)];
- **Community Resilience and Evacuation Route activities** that strengthen and protect evacuation routes that are essential for providing and supporting evacuations caused by emergency events, including: resilience improvements if they will improve evacuation routes, and projects to ensure the ability of the evacuation route to provide safe passage during an evacuation and reduce the risk of damage to evacuation routes as a result of future emergency events [§ 11405; 23 U.S.C. 176(d)(4)(B)]; or
- **At-Risk Coastal Infrastructure activities** to strengthen, stabilize, harden, elevate, relocate or otherwise enhance the resilience of highway and non-rail infrastructure, including: bridges, roads, pedestrian walkways, and bicycle lanes, and associated infrastructure, such as culverts and tide gates to protect highways that are subject to, or face increased long-term future risks of, a weather event, a natural disaster, or changing conditions, including coastal flooding, coastal erosion, wave action, storm surge, or sea level rise, in order to improve transportation and public safety and to reduce costs by avoiding larger future maintenance or rebuilding costs. [§ 11405; 23 U.S.C. 176(d)(4)(C)]

Eligible Costs

- **Eligible Project Costs in General:** Development phase activities, including planning, feasibility analysis, revenue forecasting, environmental review, preliminary engineering and design work, and other preconstruction activities; and construction, reconstruction, rehabilitation, and acquisition of real property (including land related to the project and improvements to land), environmental mitigation, construction contingencies, acquisition of equipment directly related to improving system performance, and operational improvements. [§ 11405; 23 U.S.C. 176(c)(3)(E)(i)]
- **Eligible Planning Costs:** In the case of a planning activity described in 23 U.S.C. 176(d)(3) that is carried out by a State with PROTECT Formula Program funds, eligible costs may include development phase activities, including planning, feasibility analysis, revenue forecasting, environmental review, preliminary engineering and design work, other preconstruction activities, and other activities consistent with carrying out the purposes of 23 U.S.C. 176(d)(3). [§ 11405; 23 U.S.C. 176(c)(3)(E)(ii)]

System Resilience Elements

- A project carried out by a State with PROTECT Formula Program funds may include the use of natural infrastructure or the construction or modification of storm surge, flood protection, or aquatic ecosystem restoration elements that are functionally connected to a transportation improvement. [§ 11405; 23 U.S.C. 176(c)(3)(C)]

Program Features

This is a new program established under BIL.

Projects in Base Floodplains

- For a project carried out in a base floodplain, requires the State to identify and disclose to the Secretary that base floodplain, and indicate whether the State plans to implement, for that area, any components of the risk mitigation plan under section 322 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5165). [§ 11405; 23 U.S.C. 176(c)(3)(A)]

Treatment of Projects

- Treats every project funded under the program as if it were located on a Federal-aid highway. This ensures applicability of Davis-Bacon wage requirements that apply to other projects on Federal-aid highways. [§ 11405; 23 U.S.C. 176(h)]

CMPAS

No changes in last year
Changing and/or changed

Member Services	Member Services	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	Current CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Annual Strategic Planning Retreat	Y	N	CMPAS holds an annual session and/or update	N	4
	APPA DEED Membership	Y	N	CMPAS provides	N	1
	APPA Membership	Y	N	CMPAS provides	N	1
	Regulatory Advocacy	Y	N	Limited support depending on the issue e.g. Minnesota Pollution Control Agency Nox issue	N	5
	Board of Director Meeting	Y	N	CMPAS holds monthly Board of Directors meetings	N	3
	Consulting Services	Y	N	CMPAS provides guidance and recommendations as requested by members.	N	4
	Relationships/Partnerships with Vendors to Offer Discounts	Y	Y-varies	CMPAS has limited relationships with vendors such as Star Energy, SEL devices etc.	N	3
	State Association Membership	Y	N	CMPAS is an Affiliate Member of the Minnesota Municipal Utilities Association- and IAMU	N	3
	Electric Service Territory & Customer "Right to Serve" Program	N	Y	CMPAS's attorney provides support as needed to members which they pay for directly		0
	Aggregation Services	N		Allows a group of consumers to combine their electric usage to form a buying group.		N/A
	Joint Purchasing	N				N/A
	Meter Technician Services-customers	N				N/A
	Mutual Aid	N				N/A
	Project Management	Y	N	Provide substation construction support		5
	RP3 Assistance	N				N/A
	Shared Savings	N				N/A

Utility Operations & Engineering	Service Offered	Fee Charged	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	(Y/N)	(Y/N)			
Utility Operations & Engineering					
ARC Flash Studies	Y	N		N	4
Drawing maintenance and Updates	Y	N		N	4
System Losses Studies	Y	N		N	4
System Mapping	Y	N	Discussing how this might be integrated, we have BeeHive and Windmill GIS	N	4
System Reviews and engineering	Y	N	We provide engineering support to members	N	4
Troubleshooting and consulting	Y	N		N	5
T&D Project Design & Consultation	Y	N	We provide engineering support to members	N	4
Hosted SCADA System	Y	N	Currently provide through SEL devices and GAMS, in process of adding OSI system	N	5
APPA e-reliability tracker	N				N/A
Construction Guidelines	Y	N	specifications for transformers/reactors		N/A
Cross-Reference Material Database	N				N/A
Exacter	N				N/A
Forestry	N				N/A
Hosted Billing System	N				N/A
Hosted AMI System	N				N/A
Online MSDS Management System	N				N/A
Operation of Electric System (management, crews, billing, CSRs)	N				N/A
Operations Standards Team	N				N/A
Other Testing	N				N/A
Pole Attachment Assistance	N				N/A
Preparation of bond packets	N				N/A
Radio Interference Investigations	N				N/A
Reliability Tracking and Reporting	N				N/A
Service Contracts (Dist. System Maintenance)	N				N/A

Business & Finance	Business & Finance	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Annual Performance Indicators	Y	N	At a very high level we monitor cents per kWh	N	1
	On-Behalf-of Financing	Y	N	Grid North/Cap x Partnership and individual plant ownership	Y	3
	Financial Review and Fund Balance Forecast	Y	N	CMPAS provides monthly updates at it Board Meetings	N	3
	Retail Metering and Billing Program	N				N/A
	Business/Economic Development	N				N/A
	Credit Scoring	N				N/A
	Financing Awards	N				N/A
	Hedge Plan Services	N				N/A
	Outsource Retail Billing Service	N				N/A
	Utility Value Assessments	N				N/A

Training & Development	Training & Development	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Annual Conference	Y	N	The Agency hosts an annual meeting for Agency members, commissioners, city council members, consultants, colleagues and staff. CMPAS invites industry specific speakers and provides dinner and evening entertainment as part of the event. There is no charge to attend for the members and staff.	N	4
	Orientations	Y	N	Customized discussions happen with new members to orient them with CMPAS	N	1
	Scholarships	Potential	N	Not directly supplied at this time (may be added in future), done through APPA DEED and mmua (consider 2023)	N	1
	Cybersecurity Training	N				N/A
	Customer Service Training	N				N/A
	Educational materials	N				N/A
	Finance and Accounting Meetings	N				N/A
	Governance Training	N				N/A
	Lineman Career Development Program	N				N/A
	Line worker's Rodeo	N				N/A
	Meter Technician Career Development Program	N				N/A
	Power Supply 101 Training	N				N/A
	Smart Grid Education	N				N/A
	Strategic Planning Facilitation / Consulting	N				N/A
	Substation Career Development Program	N				N/A
	Technical Services Workshops/Training	N				N/A
	Technical Training and Education	Y		sel relay training course and substation related stuff Arc flash presentation		3
	Underground Career Development Program	N				N/A

Safety	Safety	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Accident Investigation	N				N/A
	APPA e-safety tracker	N				N/A
	APPA Safety Manual	N				N/A
	Line Crew Audit	N				N/A
	National Electric Safety Code (NESC) Manual	Y		read/design and inform lineworkers/some osha compliance		3
	Onsite Safety Meetings	N				N/A
	OSHA Compliance and Standards Interpretation	N				N/A
	Regional and Local Safety Meetings/Lineman Schools	N				N/A
	Safety Advice and Consultation	N				N/A
	Safety and Training Advisory Committees/Meetings	N				N/A
	Safety Awards	N				N/A
	Safety DVD/Video Lending Library	N				N/A
	Safety Equipment Inspections	N				N/A
	Safety Inspection and Audits	N				N/A

Energy Services, Customer Services & Key Accounts	Service Offered	Fee Charged	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	(Y/N)	(Y/N)			
Energy Services, Customer Services & Key Accounts					
Green Pricing Program	Y	N	CMPAS created a green program, program is currently not available	N	3
Demand Response	Potential	N	Researching (talking with Vendor, July presentation)	N	3
Compressed Air Leak Detection	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
DSM and Load Management Programs	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Energy Audits	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Energy Efficiency Programs	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Energy Kits	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Energy Management for Schools	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Energy Education for Local Schools	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Enhanced Efficiency Improvement Incentives	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Grants	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Key Account Support/Education/Services	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Key Accounts Visits	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Rebates	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Residential Marketing/Energy Services Consultation	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
Utility and Municipal Building Efficiency Program	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	1
State Energy Program Coordination	Y	N	Offered thru Frontier Energy Partnership or other utility partner	N	2
Low-Income Programs	Y	N	Can be offered thru Frontier Energy	N	1
EV Programs	N	N	Can be offered thru Frontier Energy	N	0
EV Rates	N	N	Can be offered thru Frontier Energy	N	0
EV Promotional Materials	N	N	Can be offered thru Frontier Energy	N	0
EV Charging Programs	N	N	Can be offered thru Frontier Energy	N	0
Customer-Sited Distributed Generation	Y	N	CMPAS utilizes STAR energy to assist members with interconnection agreements and regulatory reporting.	N	2
Member Solar Buyback Tariff	Y	N	CMPAS utilizes STAR energy to assist members with interconnection agreements and regulatory reporting.	N	2
Solar Projects	Y	N	CMPAS utilizes STAR energy to assist members with interconnection agreements and regulatory reporting.	N	2
E-metering Services	N				N/A
Economic Development	N				N/A
Energy Depot Online Toolkit	N				N/A
Key Accounts Newsletters	N				N/A
Key Accounts/ National Accounts Management	N				N/A
Load Profiling Report	N				N/A
Market Research	N				N/A
Member Energy Efficiency & Renewable Energy Loan Program	N				N/A
National Theatre for Children	N				N/A
New Construction Design & Assistance Program	N				N/A
Power Quality Studies	N				N/A
Renewable Energy Grants for Non-Profits	N				N/A
RFP for Energy Efficiency	N				N/A
Wholesale Commitment to Community Funds	N				N/A
Wisconsin K-12 Energy Education Program	N				N/A

Communications	Communications	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Annual Report	Y	N		N	3
	Public Power Communications Program	Y	N	CMPAS engages in a digital advertising program to promote value of public power utilizing Viden	N	2
	Twitter	Y	N	CMPAS engages in a digital advertising program to promote value of public power utilizing Viden	N	2
	Social Media Services	Y	N	CMPAS engages in a digital advertising program to promote value of public power utilizing Viden	N	2
	Annual Newsletter	N				N/A
	Annual Services Guide	N				N/A
	Community Relations Program	N				N/A
	Daily Newsletter/Newsclip Email	N				N/A
	Forums to Share Best Practices (In-Person Meetings)	N				N/A
	Graphic Design and Advertising Services	N				N/A
	Home Energy Report & Business Energy Update	N				N/A
	List Servers/Electronic Forums for members to share information	N				N/A
	Other Outreach Activities	N				N/A
	Promotional Marketing Materials	N				N/A
	Public Relations, Communications and Media Relations Assistance	N				N/A
	Quarterly Magazine	N				N/A
	Renewable Energy Program Facebook Page	N				N/A
	Renewable Report	N				N/A
	Speakers Bureau	N				N/A
	Sustainability Committee, task force, etc.	N				N/A
	Sustainability Report	N				N/A
	Video Resources	N				N/A
	Web Site Template Service	N				N/A
	Website Resources	N				N/A
	Weekly Newsletter	N				N/A

Compliance and Regulatory	Compliance & Regulatory	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Contract Management/Review	Y	N	Related to Power Supply and Transmission owned by agency	Y	3
	Environmental Services	Y	N	Started working with DGR to review permits and potentially update for members efforts will be increased	N	3
	Interconnection Standards for Renewable Energy	Y	N	CMPAS utilizes STAR energy to assist members with interconnection agreements and regulatory reporting.	N	3
	Legal Assistance on FERC/RTO Issues	Y	N	TAPS, MMTG, etc., Spiegel (Warren and Jay on Board of MMTG)	N	3
	Legal Services/Assistance	Y	N	Limited to agency-related issues	N	3
	Legislative and Government Affairs	Y	N	Utilize Winthrop and Weinstine	N	3
	Market Participation Services	Y	N		N	5
	Attachment O filing (agency/members)	Y	Y	3% recovery	N	3
	Rate Studies/Cost of Service Studies	Y	N	CMPAS contracts with MRES for rate support. CMPAS doesn't review or participate in studies (consider more involvement)	N	2
	NERC Compliance	Y	N	Limited to agency compliance	N	3
	7 Factor Tests	Y	N		Y	3
	MISO Transmission monitoring, planning and participation	Y	N		Y	4
	Transmission Ownership	Y	N	Increased efforts, (Warran hired, review actual rate of return)	Y	4
	Renewable Energy Portfolio Standard Compliance	Y	N		Y	3

Information Technology	Information Technology	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Cyber Security Services	Y	N	Thru partner for CMPAS equipment on utility sites working with Integris		2
	IT Consulting	Y	N	As relating to Scada and other miscellaneous systems		2
	GIS system hosting	Y	N	Purchased windmill, consider eliminating beehive, staff accordingly to support and potentially start mapping cities)		4
	Phishing Campaigns	N				0
	Cyber in a Box	N				0
	Financial & Accounting Software	N				0
	Hosted Email Service	N				0
	Hosting/back up services	N				0
	Internet Access	N				0
	Meter Data Management System	Y	N	market meter data management agent in miso		3
	Network Administration Services	Y	N	Rtacs and relay communication networks		3
	Network Engineering Services	N				0
	VoIP Hosting	N				0

Power Supply Services	Power Supply Services	Service Offered (Y/N)	Fee Charged (Y/N)	Comments	Willing To Sell To Others	CMPAS Resource Requirement (1 low, 5 high, 0 none)
	Energy Control Center	Y	Y		Y	4
	Project participation	Y	Y	Fee for each power supply project	Y	3
	Power Supply Planning/IRP	Y	N	(Used to be hands off or limited involvement, moving into more direct CMPAS Role)	N	5
	Power Supply Contract Analysis/Including Capacity	Y	N	(Used to be hands off or limited involvement, moving into more direct CMPAS Role)	Y	5
	Market Scheduling/Participation	Y	Y		Y	5
	Settlements and Billing	Y	Y		Y	5
	Short term and long term Load forecast/load research	Y	Y	Purchased new system, will seek to update board frequently on load forecast performance	Y	5
	REC management/sales	Y	Y		Y	3
	Market Analysis	Y	Y	Increase evaluation/reporting to cities during year	Y	4
	RFP for supply and capacity	Y	Y	RFP issued, seeking new sources	Y	3
	Generation	N	N		N	0
	Generation Maintenance	N	N		N	0

Kasson Position Description

Classification: School Resource Officer

Department: Police

Reports to: Chief of Police

FLSA Classification: Hourly-Non-Exempt

Pay Grade: ~~12~~ **11**

Date of last revision: August 24, 2022

Position Summary

This position is responsible for advising and assisting K-M schools within the district city on safety and education programming. In addition, this position investigates and enforces state, federal and local laws for violations occurring in the school or on the grounds of the school while maintaining strict confidentiality. ~~When school is not in session, this position resumes police officer role with the City.~~ **Fulfills regular patrol duties as assigned when not acting as an SRO.**

Essential Duties and Responsibilities

Assist staff and students

- Provides supervision and aid in maintaining a safe and effective learning environment;
- Serves as the administrator for visitor management software for the school district;
- Provides informal counseling for staff and students seeking assistance;
- Assists in identifying and counseling problem diverts from the juvenile justice system, prevents delinquent behavior on school grounds;
- Assist school administrators with investigations potentially criminal in nature and perform threat assessments;
- Assists with traffic control in the school area and parking lots;
- Enforces state, federal and local laws for violations occurring in school or on the school grounds;
- Provides supervision of special events.

Classroom presentations pre-K through 12

- Provides D.A.R.E training to 5th graders;
- Prepares information on crime prevention and safety options and delivers various classroom presentations;
- Gives presentations on drug and alcohol use and abuse, crime prevention and other topics that are requested through the PTA, PTO and other school related groups.

Serve as Police Officer

- ~~When school is not in session, this position resumes police officer role with the City;~~ **Fulfills regular patrol duties as assigned when not acting as an SRO;**
- Serves as liaison between police department and school district in coordinating resources or other information sharing when pertinent.
- Operates an emergency vehicle in a safe and effective manner;
- Patrol community and respond to emergency situations;
- Provides animal control, including the capturing and disposal of animals;
- Develops respectful and cooperative relationships with colleagues, the public, outside vendors to help establish and maintain Kasson's reputation as a well-maintained City.
- Delivers medical services to include the administration of oxygen, taking of blood pressure, bandaging and stabilizing of injuries, performing CPR and administration of a defibrillator and other medical assistance;
- Operates an emergency vehicle in a safe and effective manner;
- Collects data and evidence from motor vehicle accidents and crime scenes and completes local and state mandated accident reports;
- Gives verbal and written reports, investigates complaints, and testifies in court proceedings. Gathers evidence and puts together a report for successful prosecution of a crime;
- Prepares a defensible report for use in court.

Provides excellent customer service and high-quality service levels

- Other duties as assigned or apparent;

- Must be able to work independently;
- Develops and maintains a good working knowledge of all City and department policies and procedures to help facilitate compliance with such policies and procedures by all assigned personnel;
- Develops respectful and cooperative relationships with colleagues, the public and outside vendors to help establish and maintain Kasson's reputation as a well-maintained City;
- Deal directly with customers and residents to provide information in response to inquiries, concerns or requests about City services in a respectful and helpful way to establish and maintain Kasson's reputation as providing high-level of customer satisfaction.

While these areas are the primary focus of the position, we believe strongly in teamwork and employees will be called upon to perform a variety of duties as part of their role with the City. It is expected that this position be fully-qualified and meet performance expectations. Individuals must be able to perform every essential function. Reasonable accommodations may be made to enable individuals with disabilities to perform all essential functions established for this position.

Qualifications

Education: Associates Degree in law enforcement and ~~5 years'~~ police officer experience of police officer and completion of SRO and Advanced courses; or equivalent combination of substantial experience and training from a combination of service years as a peace officer, sergeant, lieutenant, captain in law enforcement or other management-rank equivalent in military service which provides the requisite knowledge and abilities for this position.

Desired Qualifications: Bi-lingual.

Requirements

- Valid MN Driver's License;
- Must obtain and maintain P.O.S.T. licensing 48 credits every three years, MN Bureau of Criminal Apprehension certification of terminal use recertification every 2 years, Emergency Medical Responder re- certification every 3 years, Emergency Vehicle Operations every 5 years, and Data Master Testing recertification every 2 years, prism once a year, firearms certification several times a year and shotgun certification once a year, and Taser, use of force, which includes force on force, chemical weapons, baton, handcuffing, prism once a year;
- Must persevere, according to established laws, policies and protocols, in the face of uncertainty or adverse circumstances;
- Must be able to take direction and instructions from supervisor and abide by department guidelines and regulations;
- Must be able to work independently;
- Performing essential functions of the position regularly requires alertness and full functioning at whatever hour or in whatever circumstance;
- Must maintain a level of learning to keep current on all applicable laws and the ability to apply and/or communicate the intent and content of those laws in a wide variety of circumstances;
- Self-discipline is mandatory as is the ability to stay calm and clear-headed in all circumstances;
- Must maintain strict confidentiality;
- Must have the ability to hear normal levels of speech;
- Must have the ability to establish and maintain effective working relationships with associates and the public.

Physical Demands and Working Conditions

This position primarily works outside and is subject to extreme temperatures, equipment noise and recognizes threats to public safety.

- Regularly requires the regular exertion of up to 25 pounds of force, frequent exertion of up to 50 pounds of force and occasional exertion of up to 150 pounds of force;
- Regularly requires standing, speaking or hearing, using hands to finger, handle or feel, reaching with hands and arms and repetitive motions, frequently walking, climbing or balancing, stooping, kneeling, crouching or crawling, pushing or pulling and lifting and occasionally requires sitting and tasting or smelling;

- Requires close vision, distance vision, ability to adjust focus, depth perception, color perception, night vision and peripheral vision;
- Vocal communication is required for expressing or exchanging ideas by means of the spoken word;
- Requires visual inspection involving small defects and/or parts, using measuring devices involving small defects and/or small parts, and the assembly or fabrication of parts within arms' length;
- Must operate motor vehicles or equipment and observe general surroundings and activities;
- Individuals are subject to the threats, dangers and injuries recognized in the continuum of law enforcement;
- work frequently requires exposure to toxic or caustic chemicals, exposure to outdoor weather conditions and exposure to bloodborne pathogens and may be required to wear specialized personal protective equipment and occasionally requires working in high, precarious places, exposure to fumes or airborne particles and exposure to vibration;
- Physical strength and agility is required to fully perform this position.

Equipment Utilized

Majority of the time is spent operating equipment, such as squad car, defibrillator, taser, rifle, handcuffs, squad radio, radar unit, siren, lights, portable radio, shotgun and handgun.

- Required to adjust radar unit, operate shotgun and handgun; responsible to check equipment for repairs.
- Must demonstrate working knowledge of Microsoft Office and City software necessary to complete essential job functions.
- Must be able to perform NIC drug testing occasionally.



2022 Market Value Update-LMC

8/17/2022



Market Value Trends for 2022

Market Value Trends for 2022

- Statewide, all property types had value increases
 - Some regional or individual county variance
- Significant growth in value of land, homes, and seasonal/cabin properties

Market Value Process

- Estimated market values reflect a point in time-January 2
- Market data is collected from October 1 to September 30
- Minnesota Department of Revenue will:
 - Measure the assessment (Assessed Value/Sale Price)
 - Adjust sale prices to match the assessment date
 - Equalize values for parity between major property types

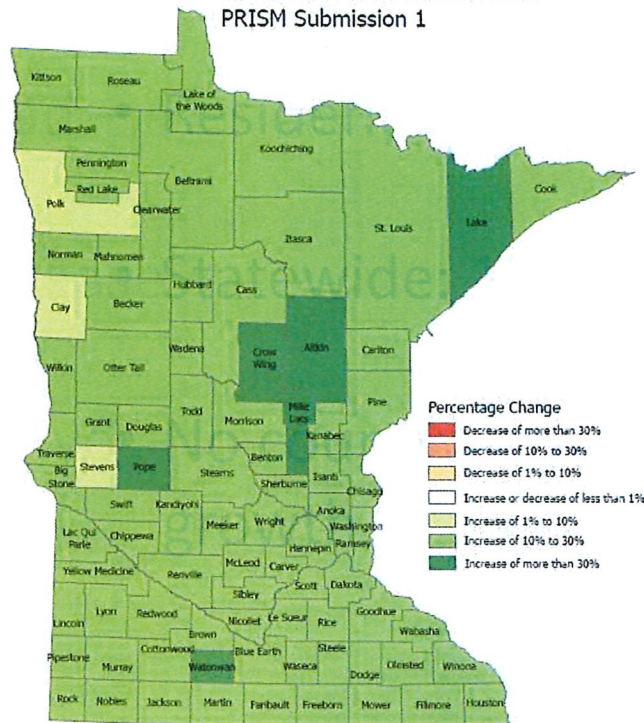
Market Economic Conditions

- What contributed to the changes for 2022?
 - History
 - Demographics
 - Buying power
 - Pandemic
 - Government

Market Value Trends for 2022

Change in Estimated Market Value Residential Homestead

Assessment Years 2021 to 2022
PRISM Submission 1

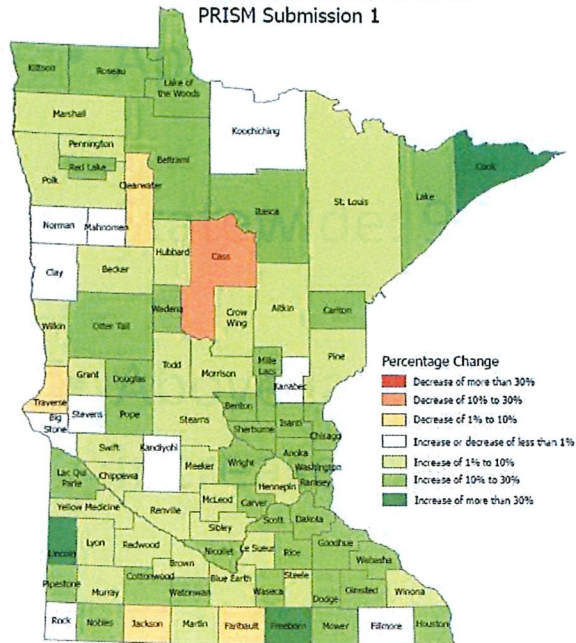


- Residential Homestead
- Statewide: 17.1% increase
- No county with negative growth

Market Value Trends for 2022

Change in Estimated Market Value Apartment Classification

Assessment Years 2021 to 2022
PRISM Submission 1

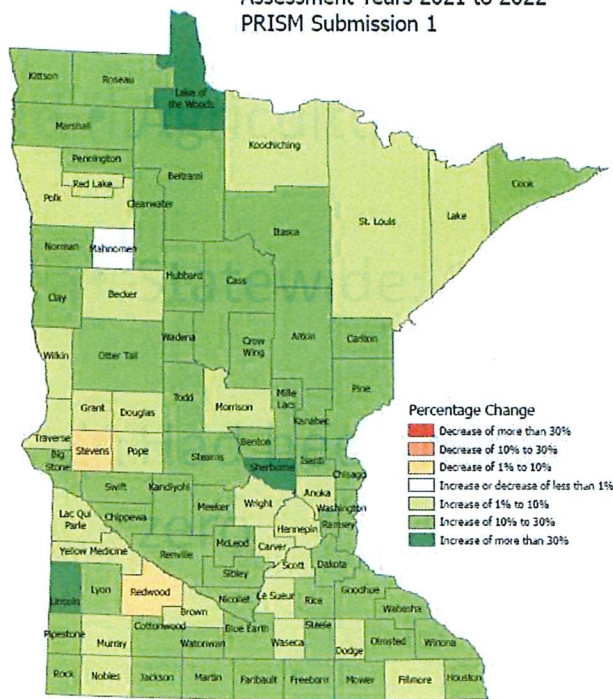


- Apartment
- Statewide: 9.3% increase
- Above last year's 1.5% increase

Market Value Trends for 2022

Change in Estimated Market Value Agricultural Homestead Land

Assessment Years 2021 to 2022
PRISM Submission 1

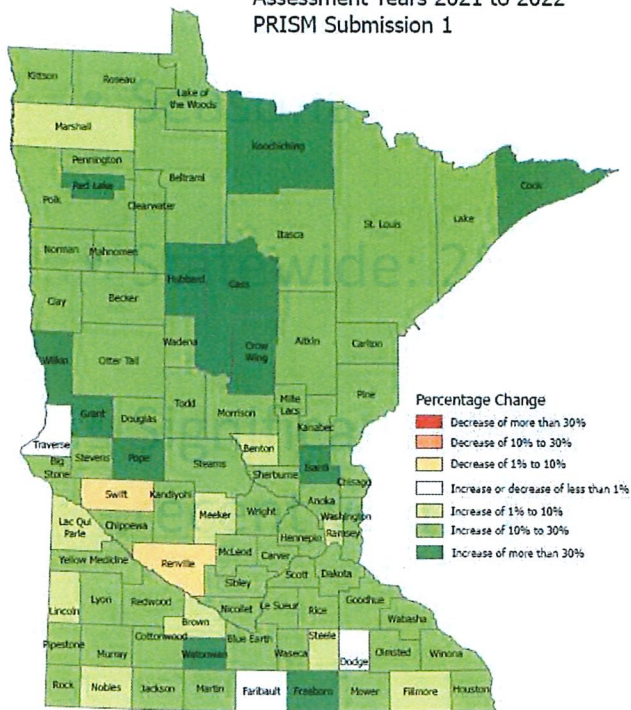


- Agricultural Homestead (land)
- Statewide: 12.3% increase
- Had been negative or near-zero

Market Value Trends for 2022

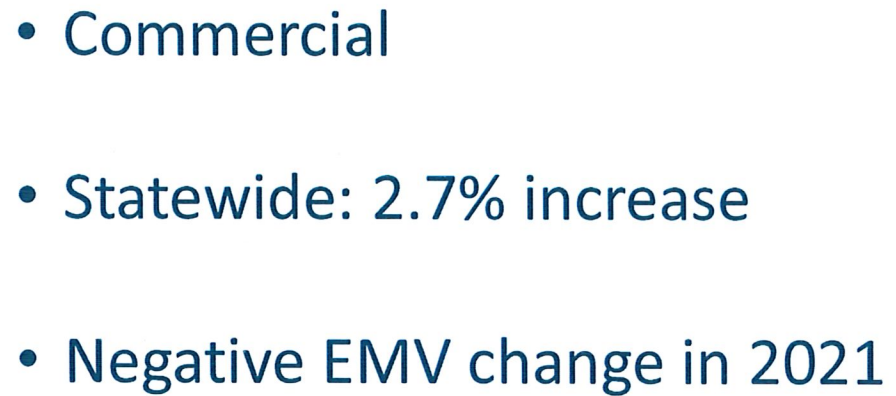
Change in Estimated Market Value Cabin Classification

Assessment Years 2021 to 2022
PRISM Submission 1



- Seasonal/cabin
- Statewide: 25.4% increase
- Significant increase over recent years' growth

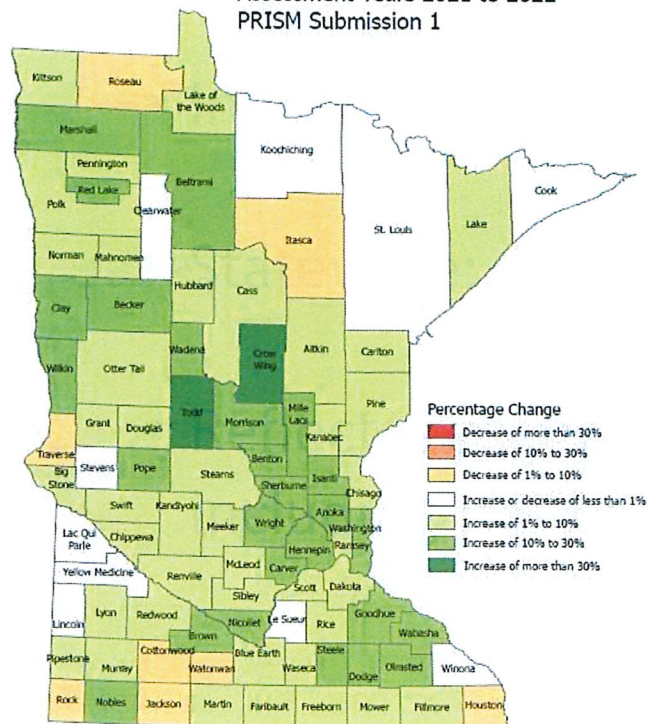
Assessment Years 2021 to 2022
PRISM Submission 1



Market Value Trends for 2022

Change in Estimated Market Value Industrial Classification

Assessment Years 2021 to 2022
PRISM Submission 1



- Industrial
- Statewide: 11.5% increase
- Reflects recent trends, including pre-pandemic

8/17/2022

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11

Summary

- Residential homestead +17.1%
- Apartment + 9.3%
- Agricultural homestead (land) +12.3%
- Seasonal/cabin + 25.4%
- Commercial +2.7%
- Industrial + 11.5%

Budget Planning

- Shifting happens-market value is only one variable
 - Levy changes
 - Tier breaks
 - Exclusions
- Future market value changes uncertain

Thank you

LGA Formula Update Background

Throughout the fall and early winter the League of Minnesota Cities, Coalition of Greater Minnesota Cities, Metro Cities, and the Minnesota Association of Small Cities have been working with the assistance of staff from Senate Council, House Research, and the Department of Revenue (collectively “the working group”) to evaluate the current Local Government Aid (LGA) formula to determine if any updating or revision of the formula would be desirable.

INITIAL ANALYTICAL WORK

The working group began with a statistical analysis of the current formula to determine the extent to which its elements continue to be a statistically valid predictors city revenue need. As expected, the current formula’s capacity to anticipate variations in city revenue need has diminished over time, indicating the need to update the LGA formula.

The working group then set about updating the regression formulas that are used to determine a city’s revenue need per capita. The next step was to evaluate a number of need factors to test their usefulness in predicting city revenue need. While several potential need factors were evaluated, the ones that emerged as being the most relevant are, for the most part, fairly familiar to avid students of the LGA program.

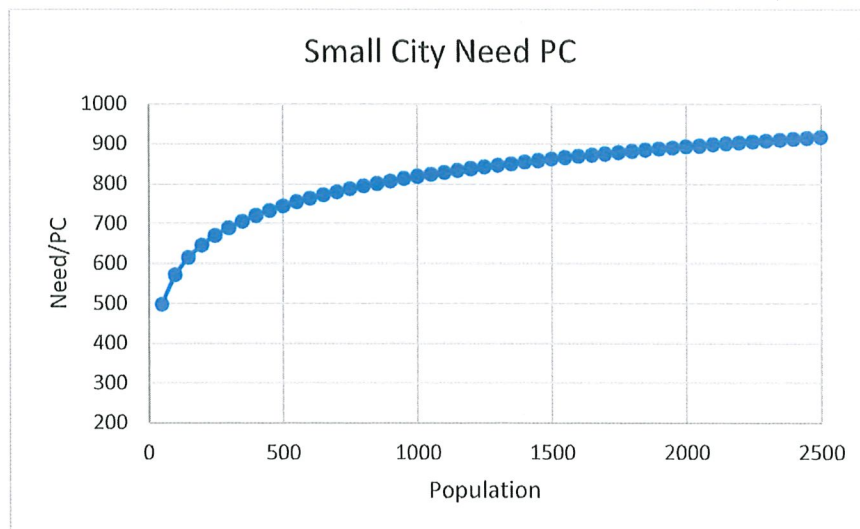
UPDATED FORMULA PROPOSAL

Before highlighting what is new in the updated proposed need formulas it is important to note that their basic structure is essentially the same as the current formulas. In the new small city formula, the cap on revenue need is no longer necessary due to the use of the logarithm of the population.

SMALL CITY FORMULA (Pop. 1-2,499)

CURRENT NEED FACTORS	NEW NEED FACTORS
Population	Logarithm of Population
Revenue need capped at \$610	No cap on revenue need

Small City Revenue Need Per Capita = $79.351 + (\text{Logarithm of City Population} \times 246.428)$



MEDIUM CITY FORMULA (Pop. 2,500-9,999)

CURRENT NEED FACTORS	NEW NEED FACTORS
% Pre-1940s Housing	% Pre-1940s Housing
Peak Pop. Decline	Peak Pop. Decline
Avg. Household Size	
Sparsity Factor	
	% C/I & Utility Prop. Market Value

Medium City Revenue Need Per Capita =

502.094

+ (Percentage of city market value that is commercial, industrial, or public utility \times 6.699)

+ (Percentage decline in city population from the peak census population since 1970 \times 17.645)

+ (Percentage of housing units built before 1940 \times 4.285)

LARGE CITY FORMULA (Pop. 10,000+)

CURRENT NEED FACTORS	NEW NEED FACTORS
% Pre-1940s Housing	% Pre-1940s Housing
% Housing built 1940-1970	
Jobs per capita	
Sparsity Factor	
	Peak Pop. Decline
	% C/I & Utility Prop. Market Value
	% Pop. Aged 65+

Large City Revenue Need Per Capita =

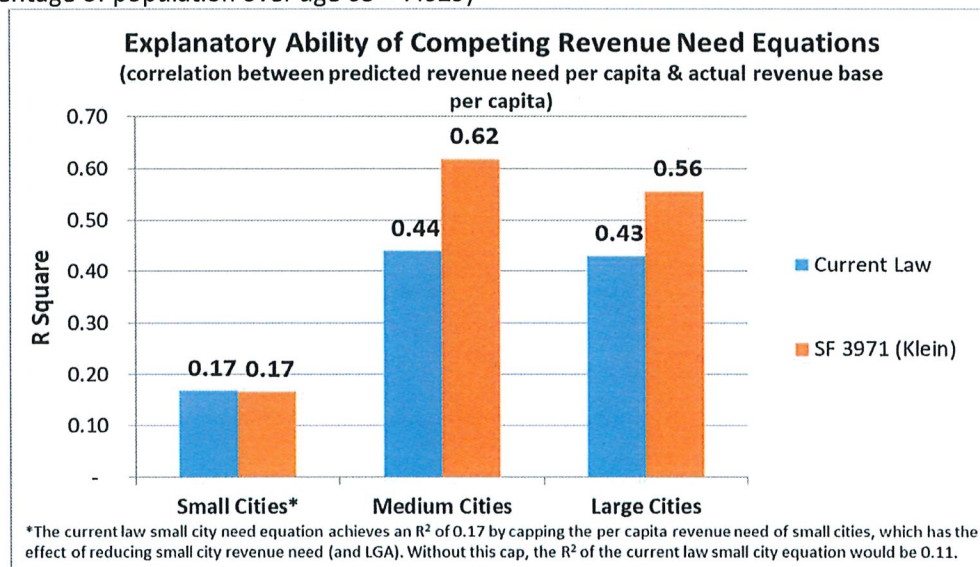
297.789

+ (Percentage of city market value that is commercial, industrial, or public utility \times 5.461)

+ (Percentage decline in city population from the peak census population since 1970 \times 8.481)

+ (Percentage of housing units built before 1940 \times 8.559)

+ (Percentage of population over age 65 \times 7.629)



Other features of the working group proposal that are unchanged relative to current law:

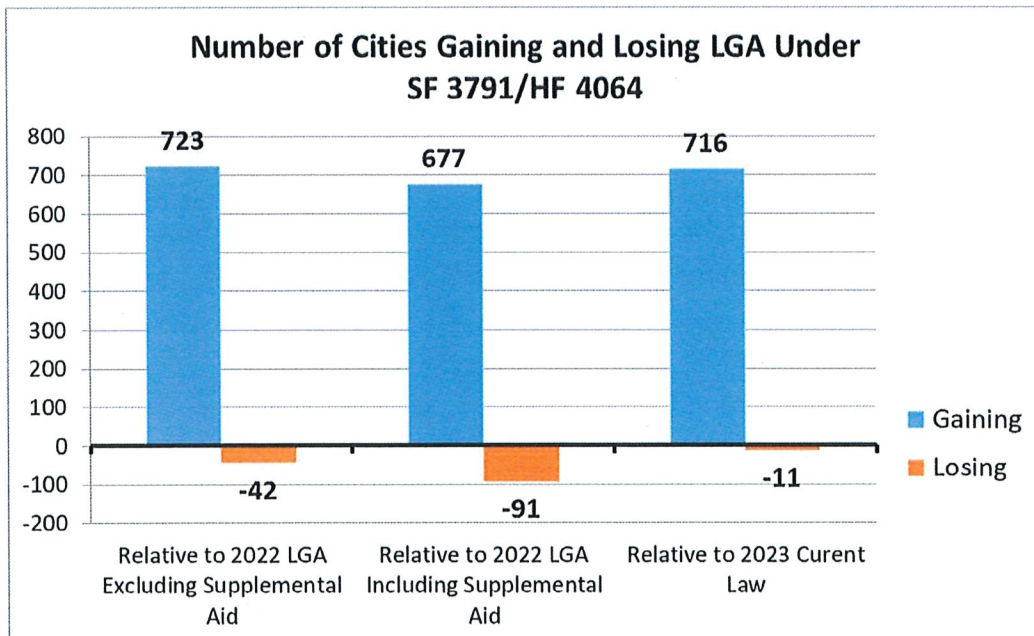
- City revenue raising capacity will continue to equal each city's adjusted net tax capacity times the statewide average city tax rate.
- Unmet need will continue to equal each city's revenue need per capita times its population, minus revenue raising capacity.
- For cities with unmet need in excess of prior year LGA, current year LGA will equal prior year LGA plus a percentage of the gap between that city's unmet need and their prior year LGA. The percentage of the gap (also called the "aid gap percentage") is uniform for all cities and depends on the size of the LGA appropriation.
- For cities with unmet need below prior year LGA, aid will continue to equal the greater of (1) city unmet need or (2) prior year LGA minus the lesser of 5% of city net levy or \$10 multiplied by the city's population.

Other elements of new proposed formula:

- The additional \$160,000 in non-formula LGA for the city of Mahanomen is repealed. However, this loss is offset by a \$160,000 increase in property tax reimbursement aid for Mahanomen.
- The new formula includes an update to the base year for the annual inflation adjustment to city revenue need from 2013 to 2020. The base year adjustment is necessary because the proposed revenue need equations were designed using 2020 data, whereas the current law equations were designed using data from 2013 or earlier.

Select outcomes of new formula (based on projections for 2023 current law):

- Only 42 cities lose aid under the new formula (SF 3971) in 2023 relative to what they received in 2022 (before supplemental aid). Under current law, 112 cities are slated to lose aid in 2023.
- Relative to 2023 current law, only 11 cities will lose LGA under the new formula (SF 3971), while 716 cities will gain LGA.
- The number of cities that receive no aid is reduced from 112 to 91 in the new formula.



Potential Revenue Need Factors
<u>Independent (Predictor) Variables</u>
% Housing Units Built Before 1940
% Housing Units Built Before 1950
% Housing Units Built Before 1960
% Housing Units Built Between Specific Years (e.g., 1940-1970)
% Renter Occupied Housing Units
% Vacant Housing Units
Median Home Value (Dollars)
Median Gross Rent
2010 Population
Natural Log of Current Population
Total households
Household size
% Single Parent Households
% Population Living in Group Quarters
% Population 65 or Older
% Population Under 18
4 year pop change
10 year pop change
Population per square mile
Median household income
% Change in Median HH Income (between two given dates)
Per Capita Income
% of the Population Living in Poverty
% over 25 with Bachelor's degree
% Non-Hispanic, White Only
Change in % White Only, Non hispanic (between two given years)
ANTC per capita
Market value per capita
Comm/Ind. Market value per capita
Residential Property Value per capita
Seas/Rec Property Per Capita
Public Utility Property Per Capita
State Owned Land Property Value Per Capita
Value of Tax Exempt Property within the city
Commercial Industrial market Value per Capita.
Total Market Value Per Capita
C/I Market Value as a % of Total Market Value
Jobs Per Capita

Peak population decline
Part 1 crime rate
Total crime rate
Tax exempt market value as a percent of total market value
College tax exempt market value as a percent of total market value
Road Lane Miles (cities under 5K)
Homeless beds
Jail population
<u>Dependent Variable</u>
Revenue base (levy + aid) per capita

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
Metro						
Center Cities						
MINNEAPOLIS	429,954	77,677,149	73,475,778	81,486,550	3,809,401	8,010,772
ST PAUL	311,527	71,888,109	72,963,688	76,121,903	4,233,794	3,158,215
Cluster total	741,481	149,565,258	146,439,466	157,608,453	8,043,195	11,168,987
Established Cities						
ANOKA	17,921	2,063,656	2,092,977	2,174,741	111,085	81,764
ARDEN HILLS	9,939	0	0	44,352	44,352	44,352
BROOKLYN CENTE	33,782	2,373,617	2,522,060	2,728,690	355,073	206,630
COATES	147	0	0	0	0	0
FRIDLEY CITY	29,590	1,835,592	1,876,430	2,035,847	200,255	159,417
GOLDEN VALLEY	22,552	0	0	0	0	0
HILLTOP	958	164,579	169,475	175,957	11,378	6,482
HOPKINS	19,079	880,066	932,904	959,199	79,133	26,295
LANDFALL	843	83,357	86,094	90,755	7,398	4,661
LITTLE CANADA	10,819	329,109	220,919	394,966	65,857	174,047
LONG LAKE	1,741	0	0	6,171	6,171	6,171
MAPLE PLAIN	1,743	234,412	216,982	242,829	8,417	25,847
MAPLEWOOD	42,088	1,298,933	1,356,318	1,587,427	288,494	231,109
MENDOTA	183	10,620	8,790	8,790	-1,830	0
MOUNDS VIEW	13,249	850,373	857,240	922,571	72,198	65,331
NEW HOPE	21,986	866,708	847,830	1,041,195	174,487	193,365
NEWPORT	3,797	490,445	452,475	507,684	17,239	55,209
OAK PARK HEIGHT	4,849	0	0	11,024	11,024	11,024
OAKDALE	28,303	0	881	168,650	168,650	167,769
OSSEO	2,688	649,929	623,049	670,798	20,869	47,749
RICHFIELD	36,994	2,010,927	2,041,489	2,568,716	557,789	527,227
ROSEVILLE	36,254	0	0	677	677	677
VADNAIS HEIGHTS	12,912	0	0	0	0	0
Cluster total	352,417	14,142,323	14,305,913	16,341,039	2,198,716	2,035,126
Large Cities						
APPLE VALLEY	56,374	0	0	0	0	0
BLAINE	70,222	0	0	0	0	0
BLOOMINGTON	89,987	0	0	0	0	0
BROOKLYN PARK	86,478	642,650	0	848,152	205,502	848,152
BURNSVILLE	64,317	0	0	147,500	147,500	147,500
COON RAPIDS	63,599	536,391	0	791,724	255,333	791,724
EAGAN	68,855	0	0	0	0	0
EDEN PRAIRIE	64,198	0	0	0	0	0
EDINA	53,494	0	0	0	0	0
LAKEVILLE	69,490	0	0	0	0	0
MAPLE GROVE	70,253	0	0	0	0	0
MINNETONKA	53,781	0	0	0	0	0
PLYMOUTH	81,026	0	0	0	0	0
ST LOUIS PARK	50,010	0	0	0	0	0
WOODBURY	75,102	0	0	0	0	0

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
Cluster total	1,017,186	1,179,041	0	1,787,376	608,335	1,787,376
Fast Growing Suburb						
BELLE PLAINE	7,395	577,607	605,643	653,442	75,835	47,799
CARVER	5,829	110,273	122,750	158,757	48,484	36,007
COLOGNE	2,047	238,856	249,534	272,139	33,283	22,605
ELKO/NEW MARKE	4,846	194,499	199,060	219,821	25,322	20,761
FARMINGTON	23,632	0	0	17,425	17,425	17,425
HAMPTON	744	124,936	127,704	131,395	6,459	3,691
HUGO	15,766	0	0	0	0	0
JORDAN	6,656	427,191	454,972	508,729	81,538	53,757
MAYER	2,453	359,135	373,725	403,800	44,665	30,075
ROGERS	13,295	0	0	0	0	0
ROSEMOUNT	25,650	0	0	0	0	0
SHAKOPEE	43,698	0	0	3,100	3,100	3,100
ST FRANCIS	8,142	524,176	547,184	588,238	64,062	41,054
VICTORIA	10,546	0	0	0	0	0
WACONIA	13,033	0	0	0	0	0
CREDIT RIVER	5,493	0	0	0	0	0
Cluster total	189,225	2,556,673	2,680,572	2,956,846	400,173	276,274
Growing High Incom						
ANDOVER	32,601	0	0	0	0	0
CENTERVILLE	3,896	35,126	0	48,359	13,233	48,359
CHAMPLIN	23,919	0	0	0	0	0
CHANHASSEN	25,947	0	0	0	0	0
CHASKA	27,810	0	0	11,809	11,809	11,809
CIRCLE PINES	5,025	428,440	438,329	449,082	20,642	10,753
COTTAGE GROVE	38,839	0	0	21,122	21,122	21,122
EAST BETHEL	11,786	0	0	0	0	0
FOREST LAKE	20,611	0	0	45,015	45,015	45,015
HAM LAKE	16,464	0	0	0	0	0
HASTINGS	22,154	903,259	903,372	1,026,551	123,292	123,179
INVER GROVE HGT	35,801	0	0	0	0	0
LAKE ELMO	11,335	0	0	0	0	0
LAKELAND	1,710	56,835	39,735	68,089	11,254	28,354
LILYDALE	809	0	0	0	0	0
LINO LAKES	21,399	0	0	0	0	0
MAHTOMEDI	8,138	0	0	0	0	0
MENDOTA HEIGHT	11,744	0	0	0	0	0
NOWTHEN	4,536	10,680	0	22,924	12,244	22,924
OAK GROVE	8,929	63,448	0	82,555	19,107	82,555
PRIOR LAKE	27,617	0	0	0	0	0
RAMSEY	27,646	0	0	36,548	36,548	36,548
RANDOLPH	466	35,544	36,525	39,765	4,221	3,240
SAVAGE	32,465	0	0	0	0	0
SCANDIA	3,984	0	0	0	0	0
SHOREVIEW	26,921	0	0	0	0	0
ST BONIFACIUS	2,307	371,164	374,767	399,419	28,255	24,652

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
STILLWATER	19,394	821,813	796,436	979,048	157,235	182,612
WATERTOWN	4,659	456,852	485,783	506,052	49,200	20,269
Cluster total	478,912	3,183,161	3,074,947	3,736,338	553,177	661,391
High Income Suburb						
AFTON	2,955	0	0	0	0	0
BIRCHWOOD	863	0	0	0	0	0
CORCORAN	6,185	0	0	0	0	0
DEEPHAVEN	3,899	0	0	0	0	0
DELLWOOD	1,171	0	0	0	0	0
GRANT	3,966	0	0	0	0	0
GREENFIELD	2,903	0	0	0	0	0
GREENWOOD	726	0	0	0	0	0
INDEPENDENCE	3,755	0	0	0	0	0
LAKELAND SHORE	339	0	0	0	0	0
MARINE-ON-ST CR	664	0	0	0	0	0
MEDICINELAKE	337	0	0	0	0	0
MEDINA	6,837	0	0	0	0	0
MINNETONKA BEA	546	0	0	0	0	0
MINNETRISTA	8,262	0	0	0	0	0
NORTH OAKS	5,272	0	0	0	0	0
ORONO	8,315	0	0	0	0	0
PINE SPRINGS	377	0	0	0	0	0
SHOREWOOD	7,783	0	0	0	0	0
ST MARYS POINT	353	0	0	0	0	0
SUNFISH LAKE	522	0	0	0	0	0
TONKA BAY	1,442	0	0	0	0	0
WOODLAND	384	0	0	0	0	0
Cluster total	67,856	0	0	0	0	0
Smaller Residential						
BAYPORT	4,024	627,021	643,064	662,869	35,848	19,805
BETHEL	476	61,585	61,247	64,550	2,965	3,303
COLUMBIA HEIGHT	21,973	1,902,817	1,983,724	2,218,258	315,441	234,534
COLUMBUS	4,159	0	0	0	0	0
CRYSTAL	23,330	1,280,114	1,046,814	1,612,232	332,118	565,418
DAYTON	7,262	0	0	21,588	21,588	21,588
EXCELSIOR	2,355	0	0	0	0	0
FALCON HEIGHTS	5,369	720,962	746,763	763,992	43,030	17,229
GEM LAKE	528	0	0	0	0	0
HAMBURG	566	84,365	88,025	92,041	7,676	4,016
LAKE ST CROIX BE	1,043	98,323	100,701	107,425	9,102	6,724
LAUDERDALE	2,271	500,171	477,461	511,878	11,707	34,417
LEXINGTON	2,248	448,239	451,773	475,474	27,235	23,701
LORETTO	646	43,661	45,456	48,729	5,068	3,273
MIESVILLE	138	0	0	0	0	0
MOUND	9,398	262,822	168,842	168,842	-93,980	0
NEW BRIGHTON	23,454	676,309	441,769	780,273	103,964	338,504
NEW GERMANY	464	31,882	34,218	37,834	5,952	3,616

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	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
NEW TRIER	86	4,402	3,542	4,430	28	888
NORTH STPAUL	12,364	1,533,986	1,536,412	1,594,669	60,683	58,257
NORWOOD/YG AM	3,863	500,909	520,475	552,340	51,431	31,865
ROBBINSDALE	14,646	2,066,556	2,111,040	2,267,244	200,688	156,204
SOUTH STPAUL	20,759	2,811,341	2,861,629	3,223,700	412,359	362,071
SPRING LAKE PAR	7,188	551,424	565,157	621,458	70,034	56,301
SPRING PARK	1,734	0	0	0	0	0
ST ANTHONY	9,257	649,440	652,669	689,987	40,547	37,318
ST PAUL PARK	5,544	673,504	688,500	728,683	55,179	40,183
VERMILLION	441	26,251	27,343	30,558	4,307	3,215
WAYZATA	4,434	0	0	0	0	0
WEST ST PAUL	20,615	1,520,585	1,432,896	1,650,785	130,200	217,889
WHITE BEAR LAKE	24,883	1,076,095	827,265	1,162,507	86,412	335,242
WILLERNIE	515	78,945	73,795	81,176	2,231	7,381
Cluster total	236,033	18,231,709	17,590,580	20,173,522	1,941,813	2,582,942
Region total	3,083,110	188,858,165	184,091,478	202,603,574	13,745,409	18,512,096

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Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
Non-metro						
Major Cities						
DULUTH	86,697	30,671,679	30,825,332	32,516,001	1,844,322	1,690,669
ROCHESTER	121,395	5,172,944	3,958,994	5,487,114	314,170	1,528,120
ST CLOUD	68,881	13,970,523	14,236,151	14,653,664	683,141	417,513
Cluster total	276,973	49,815,146	49,020,477	52,656,779	2,841,633	3,636,302
Regional Centers						
ALBERT LEA	18,492	5,715,392	5,808,076	6,123,150	407,758	315,074
AUSTIN	26,174	8,755,992	8,904,574	9,148,795	392,803	244,221
BEMIDJI	14,574	3,667,485	3,697,861	3,798,018	130,533	100,157
BRAINERD	14,395	4,615,097	4,709,555	4,831,262	216,165	121,707
CLOQUET	12,568	2,822,834	2,908,068	3,039,048	216,214	130,980
FAIRMONT	10,487	3,704,698	3,752,626	3,921,040	216,342	168,414
FARIBAULT	24,453	6,029,788	6,114,705	6,407,353	377,565	292,648
FERGUS FALLS	14,119	3,808,902	3,841,951	4,014,459	205,557	172,508
HIBBING	16,214	8,308,919	8,368,149	8,647,289	338,370	279,140
HUTCHINSON	14,599	2,668,410	2,702,860	2,820,601	152,191	117,741
MANKATO	44,488	7,463,042	7,571,892	7,935,949	472,907	364,057
MARSHALL	13,628	2,666,979	2,712,644	2,824,043	157,064	111,399
MOORHEAD	44,505	7,308,705	7,404,654	7,673,613	364,908	268,959
NEW ULM	14,120	4,511,374	4,563,498	4,716,995	205,621	153,497
NORTHFIELD	20,790	3,300,605	3,354,120	3,485,293	184,688	131,173
OWATONNA	26,420	4,737,816	4,849,308	5,063,297	325,481	213,989
RED WING	16,547	464,416	298,946	662,639	198,223	363,693
WILLMAR	21,015	5,131,711	5,277,656	5,476,431	344,720	198,775
WINONA	25,948	10,320,693	10,376,221	10,807,878	487,185	431,657
WORTHINGTON	13,947	3,540,880	3,582,717	3,704,267	163,387	121,550
Cluster total	407,483	99,543,738	100,800,081	105,101,420	5,557,682	4,301,339
Sub-Regional Center						
AITKIN	2,168	781,575	789,106	812,683	31,108	23,577
ALEXANDRIA	14,335	1,591,241	1,610,167	1,712,084	120,843	101,917
APPLETON	1,392	780,241	766,321	786,489	6,248	20,168
BAUDETTE	966	319,090	309,430	321,938	2,848	12,508
BAXTER	8,612	0	0	75,936	75,936	75,936
CANNON FALLS	4,220	704,781	708,613	742,492	37,711	33,879
COOK	534	170,232	171,500	174,873	4,641	3,373
CROSSLAKE	2,394	0	0	0	0	0
DEERWOOD	526	23,378	24,660	28,038	4,660	3,378
DETROIT LAKES	9,869	440,362	373,465	499,844	59,482	126,379
GRAND MARAIS	1,337	49,532	50,364	60,219	10,687	9,855
GRAND RAPIDS	11,126	1,752,003	1,832,559	1,964,090	212,087	131,531
HINCKLEY	1,904	376,409	385,033	404,920	28,511	19,887
LA PRAIRIE	653	78,742	81,857	85,471	6,729	3,614
MOTLEY	680	186,296	191,626	195,731	9,435	4,105
MT IRON	2,878	1,416,805	1,440,277	1,491,316	74,511	51,039
NISSWA	1,967	0	0	0	0	0

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	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
OTTERTAIL	629	0	0	0	0	0
PARK RAPIDS	4,142	605,806	634,894	692,507	86,701	57,613
PEQUOT LAKES	2,395	65,612	73,868	101,229	35,617	27,361
PERHAM	3,512	619,400	634,771	691,234	71,834	56,463
PINE CITY	3,130	729,355	745,912	778,976	49,621	33,064
PRINCETON	4,819	1,040,537	1,069,581	1,117,041	76,504	47,460
ROSEAU	2,744	754,665	766,339	798,371	43,706	32,032
SPICER	1,112	54,181	54,285	61,170	6,989	6,885
WAITE PARK	8,341	0	0	165,151	165,151	165,151
WALKER	966	23,664	24,813	30,330	6,666	5,517
WELCOME	710	185,964	178,864	178,864	-7,100	0
WINTHROP	1,332	450,925	455,443	466,268	15,343	10,825
Cluster total	99,393	13,200,796	13,373,748	14,437,265	1,236,469	1,063,517
Urban Fringe						
ALBERTVILLE	7,896	40,061	50,391	135,103	95,042	84,712
BECKER	4,877	0	0	0	0	0
BIG LAKE	11,686	771,630	795,449	816,973	45,343	21,524
BUFFALO	16,168	1,085,873	1,117,952	1,181,966	96,093	64,014
CAMBRIDGE	9,611	1,059,979	1,120,317	1,213,582	153,603	93,265
CHISAGO CITY	5,558	272,828	283,166	299,144	26,316	15,978
CLEAR LAKE	641	79,229	84,308	88,523	9,294	4,215
CLEARWATER	1,922	352,799	363,459	384,184	31,385	20,725
DELANO	6,484	342,347	372,395	428,625	86,278	56,230
DUNDAS	1,712	157,889	161,248	176,878	18,989	15,630
ELK RIVER	25,835	451,094	467,961	547,086	95,992	79,125
GOODHUE	1,250	312,333	319,684	330,273	17,940	10,589
GREEN ISLE	591	110,522	115,527	119,876	9,354	4,349
HANOVER	3,548	126,242	129,049	146,561	20,319	17,512
ISANTI	6,804	799,088	835,277	884,740	85,652	49,463
LINDSTROM	4,888	452,759	468,879	487,402	34,643	18,523
LONSDALE	4,686	508,853	532,287	561,498	52,645	29,211
MAPLE LAKE	2,159	529,739	534,374	556,997	27,258	22,623
MONTICELLO	14,455	0	0	0	0	0
MONTROSE	3,775	637,525	657,511	678,774	41,249	21,263
NEW PRAGUE	8,162	964,655	989,199	1,039,841	75,186	50,642
OTSEGO	19,966	0	0	28,100	28,100	28,100
SHAFFER	1,142	275,777	285,281	295,160	19,383	9,879
ST MICHAEL	18,235	0	0	0	0	0
WAVERLY	1,900	217,096	233,505	255,519	38,423	22,014
ZIMMERMAN	6,189	670,478	703,474	745,644	75,166	42,170
Cluster total	190,140	10,218,796	10,620,693	11,402,449	1,183,653	781,756
High Growth						
ALBANY	2,780	752,168	758,422	788,360	36,192	29,938
BRAHAM	1,769	636,334	646,900	665,366	29,032	18,466
BREEZY POINT	2,574	0	0	0	0	0
CARLOS	497	101,888	105,738	109,826	7,938	4,088
COLD SPRING	4,164	729,373	740,826	779,017	49,644	38,191

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Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
DILWORTH	4,612	712,368	728,113	766,808	54,440	38,695
DOVER	782	171,340	175,716	180,226	8,886	4,510
FORESTON	559	120,319	124,794	129,048	8,729	4,254
FREEPORT	675	127,312	129,552	132,815	5,503	3,263
ORONOCO	1,802	77,344	85,500	103,765	26,421	18,265
PINE ISLAND	3,769	662,652	675,004	694,984	32,332	19,980
RICE	1,975	198,638	218,755	242,925	44,287	24,170
ROCK CREEK	1,682	294,596	303,626	320,424	25,828	16,798
ROYALTON	1,281	344,930	355,303	367,126	22,196	11,823
RUSH CITY	3,228	950,036	976,712	1,006,228	56,192	29,516
SARTELL	19,351	420,013	465,462	555,469	135,456	90,007
ST JOSEPH	7,029	1,217,349	1,241,583	1,314,750	97,401	73,167
WALNUT GROVE	751	307,313	312,323	316,711	9,398	4,388
Cluster total	59,280	7,823,973	8,044,329	8,473,848	649,875	429,519
Residential Communi						
ANNANDALE	3,330	542,757	562,399	586,394	43,637	23,995
ARLINGTON	2,247	802,953	815,567	841,802	38,849	26,235
ATWATER CITY	1,124	354,138	363,436	373,045	18,907	9,609
AVON	1,618	326,072	330,834	345,540	19,468	14,706
BARNESVILLE	2,759	857,375	871,013	893,655	36,280	22,642
BIRD ISLAND	1,005	410,116	414,273	421,068	10,952	6,795
BROWNSDALE	633	238,854	241,749	245,382	6,528	3,633
BROWNTON	731	297,490	301,970	306,020	8,530	4,050
BYRON	6,312	387,349	402,045	438,088	50,739	36,043
CENTER CITY	629	49,758	43,468	52,104	2,346	8,636
CHATFIELD	2,997	848,155	870,116	883,798	35,643	13,682
CLAREMONT	513	172,911	174,041	177,374	4,463	3,333
CLARKS GROVE	694	231,705	237,210	241,286	9,581	4,076
CLEVELAND	747	197,556	203,534	208,156	10,600	4,622
COHASSET	2,689	0	0	0	0	0
COKATO	2,799	692,093	708,855	742,755	50,662	33,900
COTTONWOOD	1,149	338,305	344,023	352,923	14,618	8,900
COURTLAND	734	91,520	96,527	100,753	9,233	4,226
DANUBE	458	152,720	153,889	157,165	4,445	3,276
DODGE CENTER	2,844	792,943	804,897	835,209	42,266	30,312
EAGLE LAKE	3,278	685,922	702,285	715,571	29,649	13,286
EAST GRAND FORK	9,176	2,223,326	2,234,876	2,293,672	70,346	58,796
EAST GULL LAKE	986	0	0	0	0	0
ELGIN	1,115	356,150	361,779	370,250	14,100	8,471
ELLENDALE	676	194,274	198,968	202,916	8,642	3,948
ELYSIAN	708	19,269	19,617	22,292	3,023	2,675
EYOTA	2,006	575,691	583,782	605,040	29,349	21,258
FOLEY	2,711	844,945	859,897	889,544	44,599	29,647
GENEVA	508	125,328	128,933	132,959	7,631	4,026
GLENCOE	5,744	1,582,805	1,624,898	1,669,294	86,489	44,396
GLYNDON	1,306	412,432	417,442	428,075	15,643	10,633
GOOD THUNDER	560	181,598	184,642	188,493	6,895	3,851
GOODVIEW	4,158	417,009	443,144	483,309	66,300	40,165

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	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
GRAND MEADOW	1,127	388,701	395,606	404,577	15,876	8,971
HALLOCK	906	408,630	410,886	416,066	7,436	5,180
HARRIS	1,111	202,528	204,450	211,833	9,305	7,383
HAYFIELD	1,364	447,500	455,520	467,740	20,240	12,220
HENDERSON	960	316,792	320,891	327,172	10,380	6,281
HERMANTOWN	10,221	0	0	97,649	97,649	97,649
HOKAH	553	182,216	183,954	187,447	5,231	3,493
KASSON	6,851	1,226,307	1,257,133	1,293,262	66,955	36,129
KIMBALL	799	182,228	187,213	192,062	9,834	4,849
LACRESCENT	5,276	662,884	688,733	707,751	44,867	19,018
LAKE CITY	5,252	958,885	982,402	1,006,981	48,096	24,579
LAKE CRYSTAL	2,539	805,794	818,342	847,387	41,593	29,045
LAKE SHORE	1,056	0	0	0	0	0
LE SUEUR	4,213	1,052,469	1,075,869	1,112,912	60,443	37,043
LESTER PRAIRIE	1,894	552,303	564,217	584,880	32,577	20,663
LEWISTON	1,533	492,684	501,996	516,815	24,131	14,819
LITCHFIELD	6,624	2,087,233	2,121,083	2,183,135	95,902	62,052
MADISON LAKE	1,247	183,841	189,231	199,232	15,391	10,001
MANTORVILLE	1,111	313,414	317,359	325,311	11,897	7,952
MAPLETON	1,710	622,762	631,751	648,933	26,171	17,182
MAZEPPA	874	240,719	246,029	251,730	11,011	5,701
MELFORD	1,315	249,249	256,523	267,905	18,656	11,382
MELROSE	3,602	947,295	962,329	1,013,353	66,058	51,024
NICOLLET	1,143	283,165	290,812	300,182	17,017	9,370
NORTH BRANCH	10,787	834,564	858,986	922,415	87,851	63,429
NORTH MANKATO	14,275	1,973,070	1,992,851	2,087,946	114,876	95,095
PROCTOR	3,120	1,101,073	1,107,827	1,128,736	27,663	20,909
RANDALL	607	198,194	202,122	206,129	7,935	4,007
RAYMOND	782	272,443	279,190	284,366	11,923	5,176
RICE LAKE	4,112	553,912	584,952	599,690	45,778	14,738
RICHMOND	1,475	358,733	366,952	380,684	21,951	13,732
ROCKFORD	4,500	610,086	625,679	657,357	47,271	31,678
ROCKVILLE	2,382	234,226	234,514	259,428	25,202	24,914
ROLLINGSTONE	678	182,238	187,194	191,205	8,967	4,011
RUSHFORD VILLAG	790	59,545	66,060	61,917	2,372	-4,143
SABIN	619	115,556	120,548	124,817	9,261	4,269
SAUK CENTRE	4,555	1,224,631	1,247,398	1,289,326	64,695	41,928
SAUK RAPIDS	13,862	2,326,344	2,357,425	2,428,202	101,858	70,777
ST AUGUSTA	3,497	109,984	110,714	125,787	15,803	15,073
ST CHARLES	3,990	1,011,732	1,041,610	1,062,655	50,923	21,045
ST CLAIR	750	273,372	277,101	281,120	7,748	4,019
ST PETER	12,066	3,258,290	3,308,231	3,384,191	125,901	75,960
ST STEPHEN	797	195,936	198,980	203,264	7,328	4,284
STACY	1,703	342,861	355,916	374,141	31,280	18,225
STEPHEN	592	248,921	250,761	254,219	5,298	3,458
STEWART	489	174,737	175,018	178,096	3,359	3,078
STEWARTVILLE	6,687	1,082,823	1,123,377	1,176,619	93,796	53,242
STOCKTON	809	210,024	217,951	223,724	13,700	5,773
WANAMINGO	1,113	272,559	276,857	284,931	12,372	8,074
WASECA	9,229	3,133,869	3,200,025	3,278,613	144,744	78,588

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
WATERVILLE	1,750	542,061	545,513	561,710	19,649	16,197
WEST CONCORD	861	315,637	321,270	326,928	11,291	5,658
WINSTED	2,240	676,781	680,580	704,231	27,450	23,651
WYOMING	8,032	248,614	256,586	317,980	69,366	61,394
ZUMBROTA	3,726	678,321	693,350	717,425	39,104	24,075
Cluster total	253,100	51,032,255	52,027,976	53,846,099	2,813,844	1,818,123
Rural						
ADA	1,740	684,050	696,850	715,529	31,479	18,679
ADAMS	683	280,425	282,984	286,295	5,870	3,311
ADRIAN	1,194	448,359	451,647	460,406	12,047	8,759
ALDEN	583	209,785	212,892	216,724	6,939	3,832
AMBOY	535	161,618	165,311	169,364	7,746	4,053
ARGYLE	544	233,676	228,236	235,661	1,985	7,425
AUDUBON	560	137,893	142,192	146,396	8,503	4,204
AURORA	1,678	676,644	686,014	702,850	26,206	16,836
BABBITT	1,397	478,195	497,187	496,414	18,219	-773
BAGLEY	1,285	498,648	504,987	515,728	17,080	10,741
BALATON	595	241,207	243,602	247,209	6,002	3,607
BARNUM	620	183,102	188,655	193,079	9,977	4,424
BATTLE LAKE	857	111,631	113,342	117,857	6,226	4,515
BELGRADE	738	242,910	246,506	250,373	7,463	3,867
BENSON	3,480	1,218,986	1,264,534	1,298,779	79,793	34,245
BIWABIK	961	248,646	251,610	257,583	8,937	5,973
BLACKDUCK	845	283,737	291,576	297,689	13,952	6,113
BLOOMING PRAIRI	1,974	750,464	757,260	777,674	27,210	20,414
BLUE EARTH	3,174	2,066,662	2,111,571	2,158,091	91,429	46,520
BOVEY	829	303,766	310,025	315,532	11,766	5,507
BRECKENRIDGE	3,430	1,753,792	1,797,066	1,827,676	73,884	30,610
BROOTEN	626	211,787	211,953	214,845	3,058	2,892
BROWERVILLE	839	278,253	284,711	290,375	12,122	5,664
BROWNS VALLEY	558	318,763	319,366	322,535	3,772	3,169
BUFFALO LAKE	660	245,784	249,494	253,244	7,460	3,750
BUHL	952	389,139	395,112	401,831	12,692	6,719
BUTTERFIELD	601	216,517	221,984	226,438	9,921	4,454
CALEDONIA	2,847	1,068,413	1,088,538	1,113,590	45,177	25,052
CANBY	1,695	747,811	755,305	771,855	24,044	16,550
CARLTON	948	284,714	289,880	296,329	11,615	6,449
CASS LAKE	675	380,785	374,035	382,206	1,421	8,171
CHISHOLM	4,775	3,414,868	3,477,156	3,512,097	97,229	34,941
CLARA CITY	1,423	446,771	458,175	472,113	25,342	13,938
CLARISSA	661	231,023	236,938	241,302	10,279	4,364
CLARKFIELD	852	371,929	376,211	381,397	9,468	5,186
CLEARBROOK	464	180,231	181,005	184,183	3,952	3,178
COLERAINE	2,006	453,147	467,046	489,935	36,788	22,889
CROOKSTON	7,482	3,993,608	4,082,205	4,150,665	157,057	68,460
CROSBY	2,360	876,543	884,149	910,766	34,223	26,617
DASSEL	1,472	423,787	430,417	443,663	19,876	13,246
DAWSON	1,466	611,000	618,260	631,603	20,603	13,343

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
DEER RIVER	909	286,565	277,475	289,276	2,711	11,801
EAGLE BEND	546	187,533	191,078	195,084	7,551	4,006
EDEN VALLEY	1,027	332,956	339,344	347,013	14,057	7,669
EDGERTON	1,258	369,442	377,525	388,419	18,977	10,894
ELBOW LAKE	1,276	436,431	447,102	458,947	22,516	11,845
ELMORE	549	263,737	266,149	269,834	6,097	3,685
ELY	3,268	2,497,125	2,569,415	2,612,214	115,089	42,799
EMILY	843	0	0	0	0	0
ERSKINE	403	146,602	147,252	150,221	3,619	2,969
EVANSVILLE	603	183,135	188,346	192,724	9,589	4,378
EVELETH	3,493	2,915,689	2,982,293	3,027,076	111,387	44,783
FAIRFAX	1,250	485,124	495,361	506,761	21,637	11,400
FERTILE	804	320,853	323,352	327,552	6,699	4,200
FLOODWOOD	517	175,050	178,389	182,344	7,294	3,955
FOSSTON	1,434	601,578	604,074	615,654	14,076	11,580
FRANKLIN	493	171,431	175,117	179,155	7,724	4,038
FRAZEE	1,335	538,685	546,829	558,711	20,026	11,882
FULDA	1,371	496,180	507,115	520,243	24,063	13,128
GAYLORD	2,273	892,885	898,547	923,238	30,353	24,691
GIBBON	784	297,342	303,638	308,706	11,364	5,068
GILBERT	1,687	736,849	741,716	757,416	20,567	15,700
GLENVILLE	568	202,819	203,801	207,063	4,244	3,262
GLENWOOD	2,657	722,030	730,871	760,434	38,404	29,563
GRACEVILLE	529	218,723	220,376	223,858	5,135	3,482
GRANITE FALLS	2,737	1,078,810	1,103,363	1,144,604	65,794	41,241
GREENBUSH	682	278,751	281,440	284,794	6,043	3,354
GROVE CITY	624	221,221	225,894	230,058	8,837	4,164
HALSTAD	564	213,418	216,688	220,598	7,180	3,910
HANCOCK	863	303,086	312,164	318,810	15,724	6,646
HARMONY	1,043	356,192	359,681	366,717	10,525	7,036
HAWLEY	2,219	657,960	665,838	690,306	32,346	24,468
HECTOR	1,012	386,034	391,427	398,648	12,614	7,221
HENDRICKS	616	275,977	277,541	280,858	4,881	3,317
HENNING	854	314,372	320,986	326,847	12,475	5,861
HERON LAKE	602	277,099	271,079	271,079	-6,020	0
HILL CITY	613	136,455	143,101	147,854	11,399	4,753
HILLS	686	214,438	220,177	224,365	9,927	4,188
HOFFMAN	698	206,487	211,748	215,733	9,246	3,985
HOLDINGFORD	743	230,591	235,465	239,739	9,148	4,274
HOUSTON	997	380,500	385,229	392,094	11,594	6,865
HOWARD LAKE	2,071	617,410	624,814	646,864	29,454	22,050
HOYT LAKES	2,020	435,253	447,520	470,161	34,908	22,641
INTL FALLS	5,802	4,420,916	4,494,271	4,607,047	186,131	112,776
IRONTON	576	162,581	165,865	169,760	7,179	3,895
ISLE	803	73,193	78,828	83,899	10,706	5,071
IVANHOE	560	227,708	230,615	234,429	6,721	3,814
JACKSON	3,323	1,452,556	1,482,763	1,537,834	85,278	55,071
JANESVILLE	2,421	848,001	862,830	892,454	44,453	29,624
JASPER	610	228,621	232,311	236,242	7,621	3,931
KARLSTAD	710	291,789	295,808	299,533	7,744	3,725

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
KASOTA	714	191,782	196,189	200,059	8,277	3,870
KEEWATIN	984	412,332	417,741	424,654	12,322	6,913
KENYON	1,894	586,000	597,073	617,500	31,500	20,427
KERKHOVEN	805	256,656	264,331	269,995	13,339	5,664
KIESTER	488	181,982	185,222	189,130	7,148	3,908
LAFAYETTE	492	140,646	142,712	146,294	5,648	3,582
LAKE BENTON	687	254,612	260,143	264,267	9,655	4,124
LAKE PARK	728	277,992	279,331	282,470	4,478	3,139
LAKEFIELD	1,735	691,995	702,796	720,843	28,848	18,047
LAMBERTON	792	321,010	324,790	329,231	8,221	4,441
LANESBORO	724	217,116	217,605	220,469	3,353	2,864
LECENTER	2,517	869,034	880,882	910,791	41,757	29,909
LEROY	957	358,911	365,198	372,060	13,149	6,862
LITTLE FALLS	9,140	2,820,848	2,891,081	2,974,211	153,363	83,130
LITTLEFORK	553	254,176	254,970	258,197	4,021	3,227
LONG PRAIRIE	3,661	1,147,763	1,184,990	1,230,488	82,725	45,498
LUVERNE	4,946	1,532,676	1,563,052	1,604,677	72,001	41,625
LYLE	522	202,450	205,120	208,888	6,438	3,768
MABEL	716	295,227	299,155	302,909	7,682	3,754
MADELIA	2,396	984,092	997,961	1,026,914	42,822	28,953
MADISON	1,518	759,077	765,471	779,268	20,191	13,797
MAHNOMEN	1,240	667,553	675,208	677,777	10,224	2,569
MARBLE	610	264,092	265,420	268,688	4,596	3,268
MCINTOSH	606	245,857	249,671	253,649	7,792	3,978
MENAHGA	1,340	419,542	429,988	442,581	23,039	12,593
MILACA	3,021	934,351	958,410	976,621	42,270	18,211
MINNEOTA	1,366	516,262	525,214	537,721	21,459	12,507
MINNESOTA LAKE	661	197,545	202,709	206,862	9,317	4,153
MONTEVIDEO	5,398	2,334,364	2,382,511	2,450,487	116,123	67,976
MONTGOMERY	3,249	889,200	913,919	929,213	40,013	15,294
MOOSE LAKE	2,789	965,049	993,638	1,027,623	62,574	33,985
MORA	3,665	1,026,435	1,048,940	1,091,353	64,918	42,413
MORGAN	888	357,442	363,544	369,616	12,174	6,072
MORRIS	5,105	2,411,671	2,447,909	2,504,039	92,368	56,130
MORRISTOWN	949	326,337	331,944	338,527	12,190	6,583
MOUNTAIN LAKE	1,999	934,150	942,157	963,286	29,136	21,129
NASHWAUK	970	345,301	347,022	352,744	7,443	5,722
NEW LONDON	1,252	369,774	376,407	386,818	17,044	10,411
NEW RICHLAND	1,229	444,559	455,795	467,215	22,656	11,420
NEW YORKMILLS	1,294	418,177	426,172	437,491	19,314	11,319
OLIVIA	2,343	847,647	857,541	884,530	36,883	26,989
ONAMIA	784	303,659	305,452	309,256	5,597	3,804
ORTONVILLE	2,021	763,441	775,377	797,941	34,500	22,564
OSAKIS	1,771	511,699	523,438	542,262	30,563	18,824
PARKERS PRAIRIE	1,020	302,013	307,924	315,379	13,366	7,455
PAYNESVILLE	2,388	777,275	782,028	808,292	31,017	26,264
PELICAN RAPIDS	2,577	1,012,040	1,023,981	1,055,777	43,737	31,796
PENNOCK	479	154,737	157,487	161,245	6,508	3,758
PIERZ	1,418	460,955	468,785	481,654	20,699	12,869
PINE RIVER	911	311,654	316,983	323,080	11,426	6,097

Current law 2022 and 2023 City LGA vs. 23 LGA under Division Report (A22-0389)

Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
PIPESTONE	4,215	2,371,750	2,427,090	2,497,587	125,837	70,497
PLAINVIEW	3,483	845,628	863,594	889,343	43,715	25,749
PRESTON	1,322	504,917	507,735	517,955	13,038	10,220
RED LAKEFALLS	1,339	621,126	626,908	638,179	17,053	11,271
REDWOOD FALLS	5,102	1,724,175	1,771,653	1,831,178	107,003	59,525
RENVILLE	1,301	491,390	501,017	512,883	21,493	11,866
RUSHFORD CITY	1,860	631,277	641,428	661,097	29,820	19,669
SACRED HEART	510	216,931	219,119	222,748	5,817	3,629
SANDSTONE	2,462	1,203,456	1,216,055	1,245,716	42,260	29,661
SCANLON	987	234,385	239,856	246,819	12,434	6,963
SEBEKA	741	250,941	258,456	263,452	12,511	4,996
SHERBURN	1,058	403,955	412,498	421,125	17,170	8,627
SILVER BAY	1,857	567,567	575,284	594,225	26,658	18,941
SILVER LAKE	866	248,550	254,754	260,625	12,075	5,871
SLAYTON	2,013	837,973	842,650	863,055	25,082	20,405
SLEEPY EYE	3,452	1,632,758	1,668,947	1,693,137	60,379	24,190
SPRING GROVE	1,256	462,491	468,726	479,076	16,585	10,350
SPRING VALLEY	2,447	938,478	948,615	977,343	38,865	28,728
SPRINGFIELD	2,027	948,864	956,098	977,432	28,568	21,334
ST JAMES	4,793	1,956,481	2,014,677	2,062,235	105,754	47,558
STAPLES	2,989	1,306,405	1,333,849	1,371,220	64,815	37,371
STARBUCK	1,365	400,245	408,313	420,558	20,313	12,245
TAYLORS FALLS	1,055	193,242	197,247	204,566	11,324	7,319
THIEF RIVER FALL	8,749	3,273,563	3,339,397	3,423,545	149,982	84,148
TOWER	430	102,510	103,900	107,168	4,658	3,268
TRACY	2,076	970,456	981,088	1,004,121	33,665	23,033
TRIMONT	705	277,379	282,214	286,121	8,742	3,907
TRUMAN	1,092	445,068	451,966	460,525	15,457	8,559
TWIN VALLEY	723	342,168	346,137	349,969	7,801	3,832
TWO HARBORS	3,633	1,853,222	1,900,716	1,939,319	86,097	38,603
TYLER	1,138	461,469	468,979	478,251	16,782	9,272
ULEN	476	139,404	134,644	134,644	-4,760	0
VERNDALE	511	190,729	192,492	196,002	5,273	3,510
VIRGINIA	8,421	6,049,573	6,235,231	6,391,618	342,045	156,387
WABASHA	2,559	605,559	609,023	635,502	29,943	26,479
WABASSO	739	239,912	245,986	250,559	10,647	4,573
WADENA	4,325	1,830,227	1,869,791	1,922,420	92,193	52,629
WARREN	1,605	643,491	651,506	666,946	23,455	15,440
WARROAD	1,830	795,748	777,448	803,811	8,063	26,363
WATKINS	991	328,043	334,231	341,440	13,397	7,209
WELLS	2,410	983,309	997,868	1,027,239	43,930	29,371
WESTBROOK	758	295,228	301,293	306,045	10,817	4,752
WHEATON	1,460	612,619	621,856	635,675	23,056	13,819
WINDOM	4,798	1,588,681	1,611,879	1,672,031	83,350	60,152
WINNEBAGO	1,391	553,541	561,330	573,834	20,293	12,504
Cluster total	315,022	127,971,294	130,323,529	133,464,532	5,493,238	3,141,003
Cities under 500 Pop						
AKELEY	404	91,408	93,964	97,472	6,064	3,508

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	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
ALBERTA	94	21,177	20,237	20,237	-940	0
ALDRICH	35	6,264	5,914	5,914	-350	0
ALPHA	97	36,999	36,812	37,525	526	713
ALTURA	471	85,922	88,891	92,698	6,776	3,807
ALVARADO	388	89,396	92,395	95,963	6,567	3,568
ARCO	87	23,757	24,287	24,863	1,106	576
ASHBY	469	130,378	133,477	137,317	6,939	3,840
ASKOV	331	90,001	91,611	94,504	4,503	2,893
AVOCA	111	23,030	21,920	23,347	317	1,427
BACKUS	263	29,683	30,826	33,136	3,453	2,310
BADGER	429	118,852	121,833	125,544	6,692	3,711
BARRETT	366	88,448	89,295	92,160	3,712	2,865
BARRY	16	1,566	1,406	1,406	-160	0
BEARDSLEY	216	64,451	64,496	66,125	1,674	1,629
BEAVER BAY	120	0	0	0	0	0
BEAVER CREEK	280	56,838	57,939	60,360	3,522	2,421
BEJOU	84	21,461	21,581	22,011	550	430
BELLECHESTER	176	24,343	25,063	26,532	2,189	1,469
BELLINGHAM	148	50,227	48,747	48,747	-1,480	0
BELTRAMI	88	18,687	17,807	17,807	-880	0
BELVIEW	291	125,984	123,074	127,517	1,533	4,443
BENA	143	30,690	31,364	32,519	1,829	1,155
BERTHA	560	169,018	174,748	179,354	10,336	4,606
BIG FALLS	175	73,047	74,456	74,043	996	-413
BIGELOW	227	62,921	63,677	65,597	2,676	1,920
BIGFORK	400	111,579	113,295	116,552	4,973	3,257
BINGHAM LAKE	137	17,243	15,873	15,873	-1,370	0
BISCAY	113	19,532	20,311	21,218	1,686	907
BLOMKEST	145	21,112	21,543	22,649	1,537	1,106
BLUFFTON	210	42,481	43,086	44,820	2,339	1,734
BOCK	78	19,433	18,653	19,476	43	823
BORUP	96	25,042	25,488	26,137	1,095	649
BOWLUS	279	60,676	62,086	64,587	3,911	2,501
BOY RIVER	26	9,492	9,292	9,292	-200	0
BOYD	141	56,837	55,427	57,563	726	2,136
BRANDON	501	117,192	119,690	123,402	6,210	3,712
BREWSTER	506	147,276	142,216	142,216	-5,060	0
BRICELYN	348	132,094	133,318	136,197	4,103	2,879
BROOK PARK	132	23,586	24,048	25,042	1,456	994
BROOKS	117	30,768	29,968	31,203	435	1,235
BROOKSTON	118	15,065	15,530	16,395	1,330	865
BROWNSVILLE	566	75,696	78,985	82,898	7,202	3,913
BRUNO	85	13,100	12,250	12,250	-850	0
BUCKMAN	307	38,928	40,776	43,589	4,661	2,813
BURTRUM	123	35,643	35,909	36,765	1,122	856
CALLAWAY	178	49,437	48,698	50,685	1,248	1,987
CALUMET	334	116,162	116,629	119,218	3,056	2,589
CAMPBELL	164	48,254	48,447	49,660	1,406	1,213
CANTON	310	96,911	97,669	100,196	3,285	2,527
CEDAR MILLS	62	6,522	7,075	7,417	895	342

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Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
CEYLON	303	141,173	141,661	144,067	2,894	2,406
CHANDLER	279	64,342	65,388	67,787	3,445	2,399
CHICKAMAW BEAC	128	0	0	0	0	0
CHOKIO	405	132,503	134,450	137,791	5,288	3,341
CLEMENTS	155	36,370	36,955	38,196	1,826	1,241
CLIMAX	243	65,082	65,747	67,770	2,688	2,023
CLINTON	386	160,478	161,442	164,431	3,953	2,989
CLITHERALL	62	24,159	23,584	23,584	-575	0
CLONTARF	128	21,123	19,843	21,516	393	1,673
COBDEN	36	2,612	2,424	2,424	-188	0
COMFREY	392	112,973	115,471	118,916	5,943	3,445
COMSTOCK	100	12,957	13,159	13,785	828	626
CONGER	153	29,037	29,989	31,315	2,278	1,326
CORRELL	26	6,080	5,820	5,820	-260	0
COSMOS	507	153,781	157,114	161,063	7,282	3,949
CROMWELL	240	30,556	31,232	33,233	2,677	2,001
CURRIE	224	72,121	72,459	74,236	2,115	1,777
CUYUNA	296	16,485	13,525	17,649	1,164	4,124
CYRUS	305	88,926	90,430	93,134	4,208	2,704
DAKOTA	295	45,771	46,375	48,760	2,989	2,385
DALTON	215	65,117	65,749	67,534	2,417	1,785
DANVERS	103	7,326	7,743	8,456	1,130	713
DARFUR	84	33,382	32,542	33,581	199	1,039
DARWIN	348	57,556	57,978	60,632	3,076	2,654
DE GRAFF	110	25,575	25,664	26,349	774	685
DEER CREEK	330	76,928	78,654	81,573	4,645	2,919
DELAVAN	172	37,061	35,341	35,341	-1,720	0
DELHI	46	11,030	10,570	10,570	-460	0
DENHAM	37	1,068	1,309	698	-370	-611
DENNISON	223	13,248	13,646	15,431	2,183	1,785
DENT	173	47,402	45,672	48,529	1,127	2,857
DEXTER	324	66,487	63,247	68,684	2,197	5,437
DONALDSON	20	4,626	4,461	4,426	-200	-35
DONNELLY	221	55,464	55,756	57,495	2,031	1,739
DORAN	36	12,744	12,384	12,384	-360	0
DOVRAY	58	9,795	9,215	9,215	-580	0
DUMONT	75	16,415	15,665	16,669	254	1,004
DUNDEE	73	17,983	18,234	18,591	608	357
DUNNELL	133	56,482	55,152	57,184	702	2,032
EASTON	177	39,087	39,722	41,177	2,090	1,455
ECHO	243	79,738	80,504	82,554	2,816	2,050
EFFIE	109	18,513	19,886	19,635	1,122	-251
EITZEN	279	45,180	47,209	49,885	4,705	2,676
ELBA	129	24,542	23,252	25,096	554	1,844
ELIZABETH	168	40,033	40,483	41,805	1,772	1,322
ELKTON	130	13,652	13,958	14,889	1,237	931
ELLSWORTH	497	181,179	184,439	188,361	7,182	3,922
ELMDALE	114	9,551	9,934	10,739	1,188	805
ELROSA	213	35,756	36,171	37,877	2,121	1,706
EMMONS	367	106,212	108,109	111,274	5,062	3,165

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Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
ERHARD	132	32,775	33,124	34,086	1,311	962
EVAN	70	14,147	14,363	14,683	536	320
FARWELL	56	13,355	13,440	13,600	245	160
FEDERAL DAM	123	0	0	0	0	0
FELTON	177	32,265	32,934	34,398	2,133	1,464
FIFTY LAKES	443	0	0	0	0	0
FINLAYSON	295	48,501	49,262	51,691	3,190	2,429
FISHER	422	109,323	112,233	115,903	6,580	3,670
FLENSBURG	216	34,813	35,358	37,126	2,313	1,768
FLORENCE	28	10,462	10,182	10,182	-280	0
FORADA	170	0	0	0	0	0
FORT RIPLEY	84	0	255	722	722	467
FOUNTAIN	409	81,449	82,807	85,997	4,548	3,190
FOXHOME	126	29,410	30,168	31,190	1,780	1,022
FREEBORN	264	81,230	82,195	84,462	3,232	2,267
FROST	216	56,256	57,460	59,414	3,158	1,954
FUNKLEY	18	846	1,043	1,028	182	-15
GARFIELD	349	59,071	59,941	62,726	3,655	2,785
GARRISON	194	0	0	121	121	121
GARVIN	124	40,198	40,513	41,391	1,193	878
GARY	227	56,118	57,285	59,319	3,201	2,034
GENOLA	70	0	0	0	0	0
GEORGETOWN	86	14,095	14,273	14,739	644	466
GHENT	376	104,641	107,146	110,523	5,882	3,377
GILMAN	226	28,003	28,810	30,736	2,733	1,926
GONVICK	263	80,975	82,094	84,397	3,422	2,303
GOODRIDGE	112	34,726	35,168	35,970	1,244	802
GRANADA	291	99,156	99,613	101,930	2,774	2,317
GRASSTON	154	27,039	27,654	28,894	1,855	1,240
GREENWALD	197	41,989	42,242	43,766	1,777	1,524
GREY EAGLE	330	80,827	81,320	83,893	3,066	2,573
GRYGLA	180	56,877	56,949	58,273	1,396	1,324
GULLY	59	13,338	12,748	13,410	72	662
HACKENSACK	294	0	0	876	876	876
HADLEY	54	11,495	10,955	10,955	-540	0
HALMA	58	13,462	13,734	13,963	501	229
HAMMOND	130	35,287	35,717	36,683	1,396	966
HANLEY FALLS	243	91,188	91,904	93,941	2,753	2,037
HANSKA	382	129,381	131,327	134,574	5,193	3,247
HARDING	123	11,222	11,947	12,932	1,710	985
HARDWICK	189	39,420	39,860	41,367	1,947	1,507
HARTLAND	321	70,939	72,898	75,830	4,891	2,932
HATFIELD	53	500	501	0	-500	-501
HAYWARD	252	43,186	44,356	46,590	3,404	2,234
HAZEL RUN	55	11,953	11,966	12,099	146	133
HEIDELBERG	137	2,522	2,823	3,818	1,296	995
HENDRUM	289	78,512	80,353	83,045	4,533	2,692
HENRIETTE	57	15,847	15,302	15,965	118	663
HERMAN	384	124,691	125,075	127,892	3,201	2,817
HEWITT	251	73,573	74,920	77,196	3,623	2,276

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	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
HILLMAN	23	5,992	5,770	5,770	-222	0
HITTERDAL	199	46,793	47,440	49,092	2,299	1,652
HOLLAND	178	41,977	42,369	43,764	1,787	1,395
HOLLANDALE	308	62,891	64,598	67,378	4,487	2,780
HOLLOWAY	87	2,985	2,115	2,115	-870	0
HOLT	90	20,673	21,065	21,634	961	569
HUMBOLDT	41	12,129	12,163	12,202	73	39
IHLEN	61	13,425	13,579	13,800	375	221
IONA	166	37,917	38,958	40,427	2,510	1,469
IRON JUNCTION	110	9,099	9,693	10,521	1,422	828
JEFFERS	349	121,378	122,299	125,098	3,720	2,799
JENKINS	490	19,283	21,401	24,995	5,712	3,594
JOHNSON	24	5,605	5,365	5,365	-240	0
KANDIYOHI	569	135,853	142,114	146,857	11,004	4,743
KELLIHER	258	94,117	94,391	96,419	2,302	2,028
KELLOGG	415	107,182	108,487	111,682	4,500	3,195
KENNEDY	176	58,891	59,273	60,648	1,757	1,375
KENNETH	60	7,567	7,587	7,763	196	176
KENSINGTON	266	69,767	70,565	72,800	3,033	2,235
KENT	65	18,949	18,299	19,129	180	830
KERRICK	71	7,501	7,899	8,278	777	379
KETTLE RIVER	166	32,619	33,452	34,863	2,244	1,411
KILKENNY	148	32,792	33,228	34,362	1,570	1,134
KINBRAE	10	0	0	0	0	0
KINGSTON	184	24,234	25,392	27,056	2,822	1,664
KINNEY	152	48,355	46,835	49,301	946	2,466
LA SALLE	79	19,220	19,415	19,815	595	400
LAKE BRONSON	178	77,944	76,164	78,890	946	2,726
LAKE HENRY	72	13,319	12,599	12,599	-720	0
LAKE LILLIAN	246	49,090	51,066	53,480	4,390	2,414
LAKE WILSON	254	79,060	79,751	81,866	2,806	2,115
LANCASTER	364	98,015	100,372	103,651	5,636	3,279
LAPORTE	134	9,293	9,938	11,002	1,709	1,064
LASTRUP	120	8,609	9,472	10,467	1,858	995
LENGBY	92	21,494	21,710	22,251	757	541
LEONARD	41	6,869	7,047	7,125	256	78
LEONIDAS	50	31,170	30,670	30,670	-500	0
LEWISVILLE	204	75,584	75,592	77,107	1,523	1,515
LISMORE	202	70,369	68,349	71,705	1,336	3,356
LONG BEACH	338	0	0	0	0	0
LONGVILLE	153	0	0	0	0	0
LOUISBURG	31	6,689	6,379	6,379	-310	0
LOWRY	334	66,005	67,935	70,935	4,930	3,000
LUCAN	214	55,090	56,386	58,349	3,259	1,963
LYND	436	87,430	89,673	93,197	5,767	3,524
MAGNOLIA	196	51,686	52,126	53,694	2,008	1,568
MANCHESTER	52	14,313	14,380	14,504	191	124
MANHATTAN BEAC	61	0	0	0	0	0
MAPLEVIEW	144	54,462	53,022	55,159	697	2,137
MARIETTA	116	52,658	51,498	52,945	287	1,447

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Cityname:

	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
MAYNARD	319	119,413	119,615	122,041	2,628	2,426
MCGRATH	41	14,761	14,351	14,351	-410	0
MCGREGOR	384	96,901	98,232	101,315	4,414	3,083
MCKINLEY	103	42,292	41,262	41,262	-1,030	0
MEADOWLANDS	134	26,558	27,129	28,172	1,614	1,043
MEIRE GROVE	180	27,636	28,760	30,379	2,743	1,619
MENTOR	104	36,299	35,259	35,259	-1,040	0
MIDDLE RIVER	304	93,413	94,546	97,139	3,726	2,593
MILAN	428	111,754	116,360	120,525	8,771	4,165
MILLERVILLE	100	11,650	11,815	12,431	781	616
MILLVILLE	151	28,186	27,879	29,211	1,025	1,332
MILROY	259	64,981	65,960	68,194	3,213	2,234
MILTONA	431	76,481	79,670	83,446	6,965	3,776
MINNEISKA	97	4,003	3,270	4,294	291	1,024
MINNESOTA	202	38,305	39,050	40,756	2,451	1,706
MIZPAH	58	11,755	12,427	12,083	328	-344
MORTON	410	142,705	144,751	148,137	5,432	3,386
MURDOCK	306	50,951	51,130	53,469	2,518	2,339
MYRTLE	47	9,403	9,448	9,529	126	81
NASHUA	67	0	0	0	0	0
NASSAU	65	13,248	12,598	13,276	28	678
NELSON	182	32,152	32,927	34,466	2,314	1,539
NERSTRAND	273	39,311	39,446	41,547	2,236	2,101
NEVIS	377	68,486	69,152	72,018	3,532	2,866
NEW AUBURN	411	143,304	145,325	148,707	5,403	3,382
NEW MUNICH	356	79,553	81,260	84,316	4,763	3,056
NEWFOLDEN	352	101,277	101,501	104,121	2,844	2,620
NIELSVILLE	78	25,850	26,078	26,478	628	400
NIMROD VILLAGE	84	7,858	8,435	8,993	1,135	558
NORCROSS	52	11,637	11,117	11,117	-520	0
NORTHOME	155	58,050	56,500	58,506	456	2,006
NORTHROP	223	58,189	59,278	61,258	3,069	1,980
ODESSA	103	37,838	36,808	38,278	440	1,470
ODIN	123	25,888	26,643	27,635	1,747	992
OGEMA	208	40,245	41,914	43,930	3,685	2,016
OGILVIE	388	116,249	117,566	120,663	4,414	3,097
OKABENA	203	55,882	56,351	57,988	2,106	1,637
OKLEE	413	139,811	142,286	145,803	5,992	3,517
ORMSBY	118	29,008	29,440	30,295	1,287	855
ORR	211	54,489	52,379	54,906	417	2,527
OSLO	239	82,569	80,179	83,054	485	2,875
OSTRANDER	231	59,099	59,616	61,500	2,401	1,884
PALISADE	162	23,831	24,580	25,931	2,100	1,351
PEASE	238	38,728	40,007	42,162	3,434	2,155
PEMBERTON	229	40,912	41,921	43,927	3,015	2,006
PERLEY	113	22,456	23,196	24,092	1,636	896
PETERSON	234	42,186	43,687	45,873	3,687	2,186
PILLAGER	507	130,867	132,270	135,677	4,810	3,407
PLATO	329	35,661	36,594	39,285	3,624	2,691
PLUMMER	276	48,799	46,039	46,039	-2,760	0

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Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
PORTER	166	27,919	26,793	29,040	1,121	2,247
PRINSBURG	520	106,801	109,753	113,600	6,799	3,847
QUAMBA	107	23,467	23,859	24,602	1,135	743
RACINE	458	84,004	85,621	89,024	5,020	3,403
RANIER	569	51,990	54,138	57,726	5,736	3,588
REGAL	43	1,126	1,346	1,449	323	103
REMER	391	82,510	85,165	88,649	6,139	3,484
REVERE	89	20,514	20,671	21,163	649	492
RICHVILLE	77	17,278	16,906	17,585	307	679
RIVERTON	118	4,048	4,407	5,243	1,195	836
ROOSEVELT	153	28,412	29,177	30,450	2,038	1,273
ROSCOE	130	19,114	19,704	20,715	1,601	1,011
ROSE CREEK	397	102,473	104,792	108,207	5,734	3,415
ROTHSAY	498	141,560	143,732	147,349	5,789	3,617
ROUND LAKE	377	128,195	129,311	132,302	4,107	2,991
RUSHMORE	365	113,064	114,847	117,970	4,906	3,123
RUSSELL	348	94,601	96,541	99,622	5,021	3,081
RUTHTON	226	65,199	65,272	66,992	1,793	1,720
RUTLEDGE	212	21,161	22,236	24,120	2,959	1,884
SANBORN	323	99,130	98,624	101,499	2,369	2,875
SARGEANT	63	8,160	7,530	7,530	-630	0
SEAFORTH	82	17,414	17,670	18,118	704	448
SEDAN	43	6,999	7,050	7,106	107	56
SHELLY	179	63,729	64,135	65,544	1,815	1,409
SHEVLIN	137	36,527	36,682	37,636	1,109	954
SKYLINE	288	16,010	16,315	18,568	2,558	2,253
SOBIESKI	210	24,208	25,391	27,289	3,081	1,898
SOLWAY	73	12,170	12,257	12,569	399	312
SOUTH HAVEN	185	36,960	35,110	37,772	812	2,662
SPRING HILL	68	8,873	8,954	9,217	344	263
SQUAW LAKE	98	13,049	13,429	14,082	1,033	653
ST ANTHONY	91	12,856	13,359	13,970	1,114	611
ST HILAIRE	273	70,658	70,883	73,008	2,350	2,125
ST LEO	93	22,793	23,301	23,935	1,142	634
ST MARTIN	312	52,284	49,164	54,100	1,816	4,936
ST ROSA	58	648	68	68	-580	0
ST VINCENT	57	17,314	17,326	17,474	160	148
STEEN	171	43,823	44,524	45,943	2,120	1,419
STORDEN	225	58,485	59,270	61,181	2,696	1,911
STRANDQUIST	70	20,413	20,586	20,893	480	307
STRATHCONA	25	7,463	7,338	7,338	-125	0
STURGEON LAKE	436	66,596	69,084	72,677	6,081	3,593
SUNBURG	94	25,365	25,542	26,094	729	552
SWANVILLE	326	94,888	95,384	97,934	3,046	2,550
TACONITE	651	129,153	129,480	132,320	3,167	2,840
TAMARACK	62	19,441	19,536	18,821	-620	-715
TAOPI	61	10,701	10,971	11,225	524	254
TAUNTON	136	33,960	33,784	34,852	892	1,068
TENSTRIKE	186	10,917	11,032	12,421	1,504	1,389
TINTAH	67	11,014	11,269	11,571	557	302

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Cityname:	2020 Population	Certified 2022 LGA	Estimated 2023 LGA curr.law	Estimated 23 Division Report	LGA change 23 alt - 2022	LGA change 23 alt. - 2023 curr law
	(1)	(2)	(3)	(4)	(5=4-2)	(6=4-3)
TRAIL	40	0	0	0	0	0
TROMMALD	99	12,259	13,179	12,825	566	-354
TROSKY	98	13,780	14,044	14,664	884	620
TURTLE RIVER	88	0	158	641	641	483
TWIN LAKES	134	33,109	33,393	34,356	1,247	963
UNDERWOOD	356	80,828	81,930	84,817	3,989	2,887
UPSALA	487	93,082	97,230	101,391	8,309	4,161
URBANK	52	8,006	8,109	8,243	237	134
UTICA	266	42,855	43,301	45,437	2,582	2,136
VERGAS	348	37,813	37,261	40,321	2,508	3,060
VERNON CENTER	328	70,733	71,754	74,464	3,731	2,710
VESTA	276	88,222	88,278	90,378	2,156	2,100
VIKING	79	23,876	23,897	24,248	372	351
VILLARD	225	48,245	48,453	50,201	1,956	1,748
VINING	62	10,799	10,179	10,931	132	752
WAHKON	235	0	0	0	0	0
WALDORF	201	53,170	53,469	55,041	1,871	1,572
WALTERS	69	21,001	21,285	21,614	613	329
WALTHAM	164	35,833	36,348	37,651	1,818	1,303
WANDA	72	21,321	20,601	21,508	187	907
WARBA	168	16,283	16,723	18,041	1,758	1,318
WATSON	182	66,714	67,278	68,758	2,044	1,480
WAUBUN	409	127,246	130,156	133,782	6,536	3,626
WENDELL	166	34,501	35,039	36,367	1,866	1,328
WEST UNION	92	16,040	16,397	16,978	938	581
WESTPORT	44	9,123	8,993	9,162	39	169
WHALAN	67	3,511	2,841	2,841	-670	0
WILDER	62	13,171	13,365	13,606	435	241
WILLIAMS	157	46,521	44,951	47,183	662	2,232
WILLOW RIVER	384	72,578	74,287	77,476	4,898	3,189
WILMONT	332	100,053	100,863	103,538	3,485	2,675
WILTON	263	22,288	23,692	26,075	3,787	2,383
WINGER	174	49,063	49,456	50,816	1,753	1,360
WINTON	169	32,109	32,928	34,362	2,253	1,434
WOLF LAKE	71	11,501	11,993	12,399	898	406
WOLVERTON	128	29,343	29,584	30,479	1,136	895
WOOD LAKE	381	132,721	133,883	136,906	4,185	3,023
WOODSTOCK	110	28,918	29,069	29,771	853	702
WRENSHALL	428	60,719	62,415	65,763	5,044	3,348
WRIGHT	168	15,500	17,116	18,765	3,265	1,649
WYKOFF	432	136,831	137,820	140,981	4,150	3,161
ZEMPLE	78	5,545	5,664	6,033	488	369
ZUMBRO FALLS	155	40,645	39,095	41,223	578	2,128
Cluster total	69,695	15,933,849	16,095,701	16,631,947	698,098	536,246
Region total	1,671,086	375,539,847	380,306,534	396,014,339	20,474,492	15,707,805
State Total	4,754,196	564,398,012	564,398,012	598,617,913	34,219,901	34,219,901

Property Value increase limits: Considerations

- Freezing valuations will result in a new set of winners and losers vis-à-vis the current distribution of taxes with fluctuating market values. Properties and property types with less growth would effectively be bearing a greater share of the property tax. In table below, C/I would be most negatively impacted relative to current law.
- Freezing values will not assure that taxes will go down for any individual property owner.
- In the last year of the past LMV program, MDOR determined that 96 percent of the state's 1.4 million residential homesteads by \$30 million in property taxes while the other 4 percent of residential homesteads had their taxes reduced by \$13 million.
- How long does the limitation stay in effect?
- How do you undo the limit/freeze and transition the full value back onto the tax rolls? The 1993 LMV program was not phased-out until 2009.
- Does the limitation impact new housing construction that would be initially valued at full value? A new home would pay taxes on the full value while a neighboring home with the same full market value would pay less.
- How do you treat property improvements? Tear downs/Rebuilds? Would assessors have to separate the improvement value?
- Would there be an impact on state aid programs? Jurisdictions with the greatest growth would generally be expected to make up more of their need through the property tax. The limit would reduce the tax base in higher growth areas and shift some aid (relative to full and true MV) to those jurisdictions.
 - City Local Government Aid
 - County Program Aid
 - School Aid
- Would there be impact on TIF districts?
 - Original tax rate which is frozen applies to value growth in district but growth would be limited.
- The League of Minnesota Cities has a policy opposing "limited market value" the term used for the program when last employed.

Median EMV Change			
Property Type	2022 Median Change	2021 Median Change	2020 Median Change
Agricultural	15.1%	0.0%	0.2%
Apartment	9.6%	2.2%	3.6%
Commercial	3.6%	-0.8%	0.8%
Industrial	5.2%	1.3%	0.7%
Residential	19.2%	5.2%	4.0%
Rural Vacant Land	18.0%	1.2%	0.4%
Seasonal Residential	17.1%	3.7%	2.3%
Recreational			
Data Source: PRISM			
EMVs adjusted for new construction			

Levy Limits: Considerations

- Local officials are elected to make decisions on behalf of their community, including important taxation and expenditure decisions.
- Levy limits do not take into account the unique challenges any individual city or county might face. As a result, we have created a complex system that includes many categories of “special levies” that are outside the levy limit to permit local governments to respond to emergencies, to cover debt service needs, to match federal grant programs, to fund pension and fire relief association costs, to fund jail costs, to fund fire and police wage costs, to cover state unallotments, to cover cuts in state aid and state reimbursements.
- Past levy limits have only allowed for a portion of inflation as measured by the implicit price deflator to be an adjustment to the levy limit. With inflation as measured by the BEA *Government consumption expenditures and gross investment* statistic running at +7.29 percent (20Q4 to 21Q4) and additional tight labor market challenges, a tight levy limit that does not consider all budgetary pressures will negatively impact the ability of local governments to provide services and meet community needs.
- Especially for rapidly growing cities, levy limits do not fully accommodate new development and service demands created by that new growth.
- The first year of implementing levy limits is always a challenge. Cities have been budgeting during the pandemic with the knowledge that there have been severe economic circumstances faced by citizens and businesses. For 2022, 192 cities either froze or cut their property tax levies and an additional 341 had levy increases ranging from 0 percent to 5 percent. Establishing a levy limit based upon 2022 levies could severely impact cities that have been frugal.
- Last year, cities collectively received \$465 million in federal ARPA funding and many planned to use the funds for revenue replacement, which if done for Pay22 levies, would translate to temporarily lower levies. Cities will receive an additional \$465 million this year which can be used under the same federal guidelines.
- Levy limits can be as much a floor as a ceiling on local government levies as local officials try to anticipate future state actions by “levying to the limit” to preserve future levy authority. Levy increases in past years when levy limits were in place were only slightly lower than years without levy limits.

City Annual Levy Changes 2003-2022		County Annual Levy Changes 2003-2022	
Levy Limit Years	4.45%	Levy Limit Years	3.70%
Non-Levy Limit Years	5.54%	Non-Levy Limit Years	3.96%

- We instituted a comprehensive taxpayer notification process, referred to as Truth-In-Taxation that includes an individual taxpayer notice of the impact of proposed property tax levies and updated property values as a way to replace state-defined limits with more taxpayer involvement.
- From conversations with legislators, the issue legislators are hearing about appears to stem from the property valuation notices and not property tax levies. In addition, levy limits will not guarantee any individual taxpayer will see a lower tax bill.



Notice of Proposed Taxes Required Supplement Information

League of Minnesota Cities – Improving Fiscal Futures Policy Committee

Michael Stalberger | Blue Earth County

michael.stalberger@blueearthcountymn.gov

1

MN. Stat. §275.065 subd. 3b

The new supplement is for taxes payable in 2023 and will need to be mailed out with the Truth in Taxation Notice in November of 2022.

8/17/2022

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Requirements

Supplemental Information Requirements:

	COUNTY	CITY	TOWNSHIP	SCHOOL
Certified Levy (Current Taxes Payable Year)	Y	Y	Y	Y
Proposed Levy (Following Taxes Payable Year)	Y	Y	Y	Y
Percentage Change: Certified to Proposed	Y	Y	Y	Y
"Summary Budget Information" (same info as annual State Auditor report)	Y	Y (if pop 500+)		
"Summary Budget Information" (same info as annual public financial data)				Y

8/17/2022

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Requirements

Summary Budget Information

Budget data from the...

- county,
- city (population of at least 500) and
- school district

...that proposes a property tax levy on the parcel for taxes payable in the following year.

8/17/2022

4

Requirements																																																																																																																																																															
<p>Name of County: Blue Earth Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [Yes]</p> <table> <tr> <th></th><th>2020 Revised Budget</th><th>2021 Budget</th><th>Percent Change</th></tr> <tr> <td>Revenues</td><td></td><td></td><td></td></tr> <tr> <td>Property Taxes</td><td>\$18,601,865</td><td>\$19,186,458</td><td>1.5%</td></tr> <tr> <td>Tax Increment</td><td>---</td><td>---</td><td>---</td></tr> <tr> <td>All Other Taxes</td><td>6,351,000</td><td>5,704,500</td><td>-10.2%</td></tr> <tr> <td>Special Assessments</td><td>2,413,052</td><td>2,589,712</td><td>7.3%</td></tr> <tr> <td>Licenses and Permits</td><td>321,360</td><td>320,360</td><td>-0.2%</td></tr> <tr> <td>Federal Grants</td><td>11,613,525</td><td>9,520,717</td><td>-18.0%</td></tr> <tr> <td>State General Purpose Aid</td><td>4,087,795</td><td>4,255,888</td><td>4.1%</td></tr> <tr> <td>State Categorical Aid</td><td>20,150,587</td><td>33,034,509</td><td>63.9%</td></tr> <tr> <td>Grants from County/Other Local Units</td><td>---</td><td>---</td><td>---</td></tr> <tr> <td>Charges for Services</td><td>9,544,117</td><td>10,469,643</td><td>9.7%</td></tr> <tr> <td>Fines and Forfeits</td><td>373,300</td><td>348,225</td><td>-6.7%</td></tr> <tr> <td>Interest on Investments</td><td>1,510,000</td><td>410,000</td><td>-72.8%</td></tr> <tr> <td>All Other Revenues</td><td>1,645,123</td><td>1,898,205</td><td>15.4%</td></tr> <tr> <td>Total Revenues</td><td>\$96,611,574</td><td>\$107,738,217</td><td>11.5%</td></tr> <tr> <td>Proceeds from Bond Sales</td><td>---</td><td>---</td><td>---</td></tr> <tr> <td>Other Financing Sources</td><td>121,041</td><td>---</td><td>-100.0%</td></tr> <tr> <td>Transfers from Other Funds</td><td>3,174,308</td><td>3,404,574</td><td>7.3%</td></tr> <tr> <td>Total Revenues and Other Sources</td><td>\$99,906,923</td><td>\$111,142,791</td><td>11.2%</td></tr> <tr> <td>Current Expenditures</td><td></td><td></td><td></td></tr> <tr> <td>General Government</td><td>\$13,954,596</td><td>\$13,838,994</td><td>-0.8%</td></tr> <tr> <td>Public Safety</td><td>14,164,998</td><td>14,597,224</td><td>3.1%</td></tr> <tr> <td>Streets and Highways (excluding Const.)</td><td>9,063,002</td><td>9,440,284</td><td>4.2%</td></tr> <tr> <td>Sanitation</td><td>1,177,220</td><td>1,283,779</td><td>9.1%</td></tr> <tr> <td>Human Services</td><td>24,926,588</td><td>25,939,027</td><td>4.1%</td></tr> <tr> <td>Health</td><td>2,818,672</td><td>2,975,563</td><td>5.6%</td></tr> <tr> <td>Culture and Recreation</td><td>2,049,262</td><td>2,144,179</td><td>4.6%</td></tr> <tr> <td>Conservation of Natural Resources</td><td>4,269,770</td><td>4,308,804</td><td>0.9%</td></tr> <tr> <td>Economic Development and Housing</td><td>160,998</td><td>80,711</td><td>-49.9%</td></tr> <tr> <td>All Other Current Expenditures</td><td>---</td><td>---</td><td>---</td></tr> <tr> <td>Total Current Expenditures</td><td>\$72,585,106</td><td>\$74,608,965</td><td>2.8%</td></tr> <tr> <td>Streets and Highways Capital Outlay</td><td>14,826,100</td><td>15,623,236</td><td>72.8%</td></tr> <tr> <td>All Other Capital Outlay</td><td>6,894,593</td><td>6,082,300</td><td>-11.8%</td></tr> <tr> <td>Debt Service - 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<p>County and City Summary Budget Data</p> <p>Same information Same categories Same format</p> <p>Except data is for taxes payable in</p> <ul style="list-style-type: none"> • current year and • next year <p>As provided to OSA in their required reporting</p> <p><i>(Note – this applies only to cities with a population 500+)</i></p>																																																																																																																																																															
8/17/2022																																																																																																																																																															

5

Requirements	
<p>Summary Budget Data must include:</p> <p>Revenues</p> <p>Property taxes</p> <p>Special Assessments</p> <p>State general purpose aid</p> <p>State categorical aid</p>	
8/17/2022	

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Requirements

Summary Budget Data must include:

Current Expenditures

General government	Health
Public Safety	Culture and recreation
Streets and highways	Conservation of natural resources
Sanitation	Economic development housing
Human services	All other current expenditures

8/17/2022

7

Requirements


School District Summary Budget Data

under MN. Stat. §123B.10,
subd. 1, para. (b)

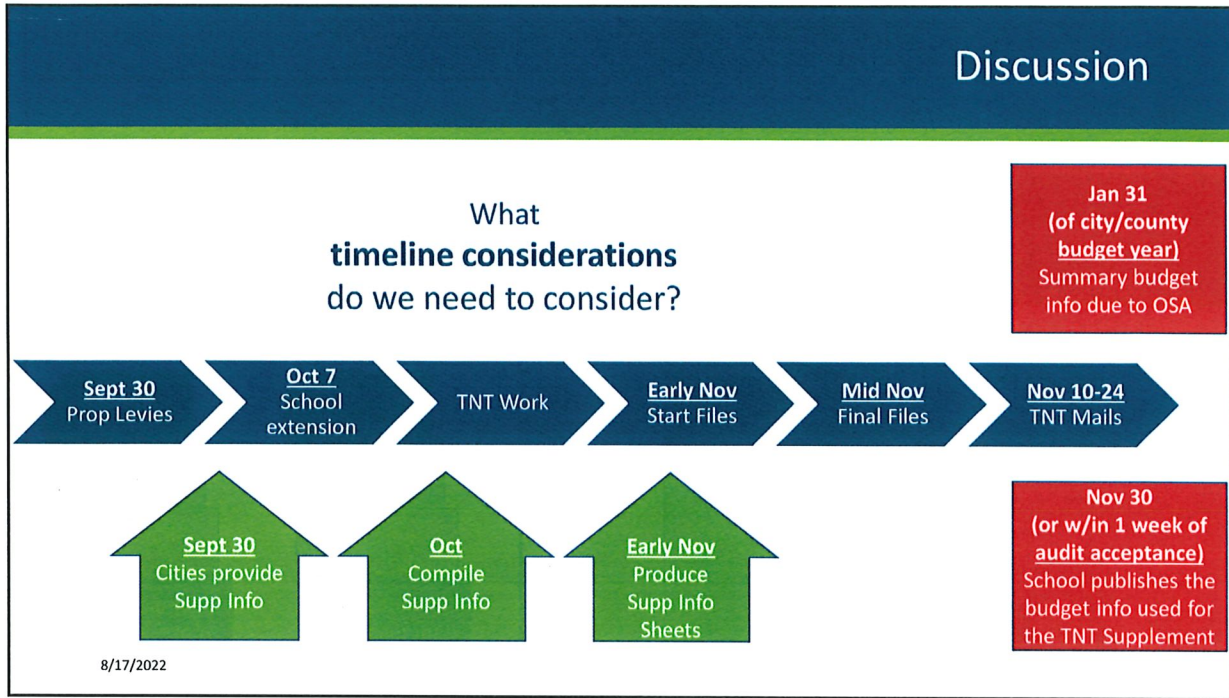
Current & prior year

Publish Nov 30 or
within one week of
final audit
(whichever is earlier)

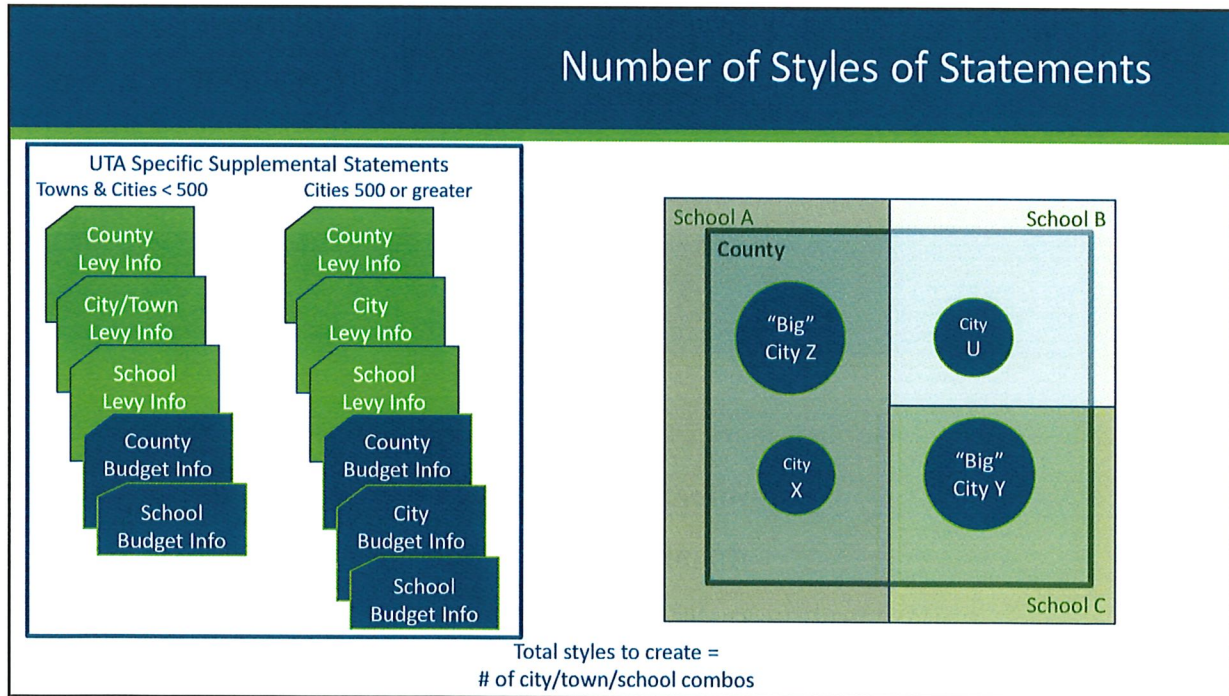
8/17/2022

		Division of School Finance 1500 Highway 36 West Rooseville, MN 55113-4266			District Revenues and Expenditures Budget for Fiscal Year (FY) 2020 and FY 2021			ID-00110-43	
General Information: Minnesota Statutes, section 123B.10, requires that every school board shall publish the subject data of this report.									
District Name:		Shalopee Public Schools			District Number:		720		
Fund	FY 2020 Beginning Fund Balances	FY 2020 Actual Revenues and Transfers In	FY 2020 Actual Expenditures and Transfers Out	June 30, 2020 Actual Fund Balances	FY 2021 Budget Revenues and Transfers In	FY 2021 Budget Expenditures and Transfer Out	June 30, 2021 Projected Fund Balances		
General Fund/Restricted	\$ 717,773	\$ 11,684,747	\$ 7,903,933	\$ 4,488,587	\$ 7,544,800	\$ 6,494,393	\$ 5,548,994		
General Fund/Other	\$ 8,118,405	\$ 88,494,994	\$ 86,631,467	\$ 1,979,912	\$ 91,756,204	\$ 96,348,881	\$ 387,235		
Food Service Fund	\$ 708,738	\$ 4,087,379	\$ 4,311,834	\$ 464,280	\$ 4,681,952	\$ 4,673,318	\$ 472,918		
Community Service Fund	\$ 877,378	\$ 2,644,153	\$ 2,160,208	\$ 232,528	\$ 3,079,881	\$ 2,951,969	\$ 330,435		
Building Construction Fund	\$ 2,022,715	\$ 18,516,286	\$ 18,910,742	\$ 1,428,259	\$ 24,823,000	\$ 29,380,000	\$ (1,128,741)		
Debt Service Fund	\$ 3,223,859	\$ 24,629,284	\$ 22,775,115	\$ 4,478,000	\$ 24,446,035	\$ 25,710,861	\$ 8,718,181		
Trust Fund	\$ 16,432	\$ 2,387	\$ 3,200	\$ 15,589	\$ 7,100	\$ 7,100	\$ 15,589		
Internal Service Fund	\$ (488,786)	\$ 9,414,711	\$ 8,183,143	\$ 728,273	\$ 10,518,000	\$ 10,518,000	\$ 734,723		
DPFB Irrevocable Trust Fund	\$ 4,942,309	\$ 291,200	\$ 260,707	\$ 4,972,802	\$ 450,000	\$ 225,000	\$ 5,197,802		
Total - All Funds	\$ 15,629,011	\$ 158,963,087	\$ 151,760,348	\$ 20,824,752	\$ 167,306,972	\$ 175,325,518	\$ 12,822,204		
Long-Term Debt		Current Statutory Operating Debt per Minnesota Statutes, section 123B.81							
Outstanding July 1, 2019	\$ 115,315,000	Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2020							
Plus: New Issues	\$ 16,325,000								
Less: Redeemed Issues	\$ 16,215,000	Cost per student - Average Daily Membership (ADM) 06/30/2020							
Outstanding June 30, 2020	\$ 155,385,000								
Short-Term Debt		Total Operating Expenditures							
Certificates of Indebtedness	\$ -	FY 2020 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM							
Other Short-Term Indebtedness	\$ -	FY 2020 Operating Cost per ADM							
The complete budget may be inspected upon request to the superintendent.									
Comments:									

8



9



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MS 275.065

- (2) a current expenditures category, including and separately stating:
- (i) "general government" defined as administration costs of city or county governments, including salaries of officials and maintenance of buildings;
 - (ii) "public safety" defined as costs related to the protection of persons and property, such as police, fire, ambulance services, building inspections, animal control, and flood control;
 - (iii) "streets and highways" defined as costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment, such as patching, seal coating, street lighting, street cleaning, and snow removal;
 - (iv) "sanitation" defined as costs of refuse collection and disposal, recycling, and weed and pest control;
 - (v) "human services" defined as activities designed to provide public assistance and institutional care for individuals economically unable to provide for themselves;
 - (vi) "health" defined as costs of the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics;
 - (vii) "culture and recreation" defined as costs of libraries, park maintenance, mowing, planting, removal of trees, festivals, bands, museums, community centers, cable television, baseball fields, and organized recreation activities;
 - (viii) "conservation of natural resources" defined as the conservation and development of natural resources, including agricultural and forestry programs and services, weed inspection services, and soil and water conservation services;
 - (ix) "economic development and housing" defined as costs for development and redevelopment activities in blighted or otherwise economically disadvantaged areas, including low-interest loans, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area; and
 - (x) "all other current expenditures" defined as costs not classified elsewhere, such as airport expenditures, cemeteries, unallocated insurance costs, unallocated pension costs, and public transportation costs.
- (c) If a taxing authority reporting this data does not have revenues or expenditures in a category listed in paragraph (b), then the taxing authority must designate the amount as "0" for that specific category.
- (d) The supplemental statement provided under this subdivision must be sent in electronic form or by e-mail if the taxpayer requests an electronic version of the notice of proposed property taxes under subdivision 3, paragraph (a).

13

Wrap-Up

Thank You!

Any
next steps, questions, or other items of concern
to discuss today?

Michael Stalberger | Blue Earth County
michael.stalberger@blueearthcountymn.gov

8/17/2022

14

EVERYBODY CAN!

Kasson Public Library 2022 Summer Reading Program

607 1st Street NW, Kasson MN 55944 www.kasson.lib.mn.us 507-634-7615



Summer Reading Program Fun Facts

This summer's theme was **"Everybody Can!"** Our goal was two-fold: 1) to encourage active daily reading for children, teens and adults, and 2) to learn about and teach resilience – a tool so greatly needed during times of pandemics and adversity.

Using an ARPA (American Rescue Plan Act) grant, we secured books on resilience and read them during storytimes. We also used this grant to commission a play written just for us by CLIMB Children's Theatre based on the book **Be Strong!** We applied for and received 5 other grants for performers, authors and educators to bring fantastic programs for all ages.

Add in weekly fun contests, incentive prizes, reading logs and free craft kits, and the result is happy readers who are on their way to become **lifelong** readers and leaders.

What	How many	Attended by
Fun Fridays/special events	10	1017
Storytimes (at library and KMES)	37	978
Contests	2/week	864
Field Trips (Project Kids/Komet Academy to the library)	6	200
Reading Logs	312	From kids, teens adults
Craft Kits to Go	700	Enjoyed by all!

The total cost of all books, prizes, logs and craft materials to make this happen was \$1704. This was entirely paid for by generous donations, therefore costing the city and library nothing but dedicated and contagious smiles.

Reward: PRICELESS! The happy faces of kids and adults say it all!



Huge Payroll Gain Defies Recession Claim

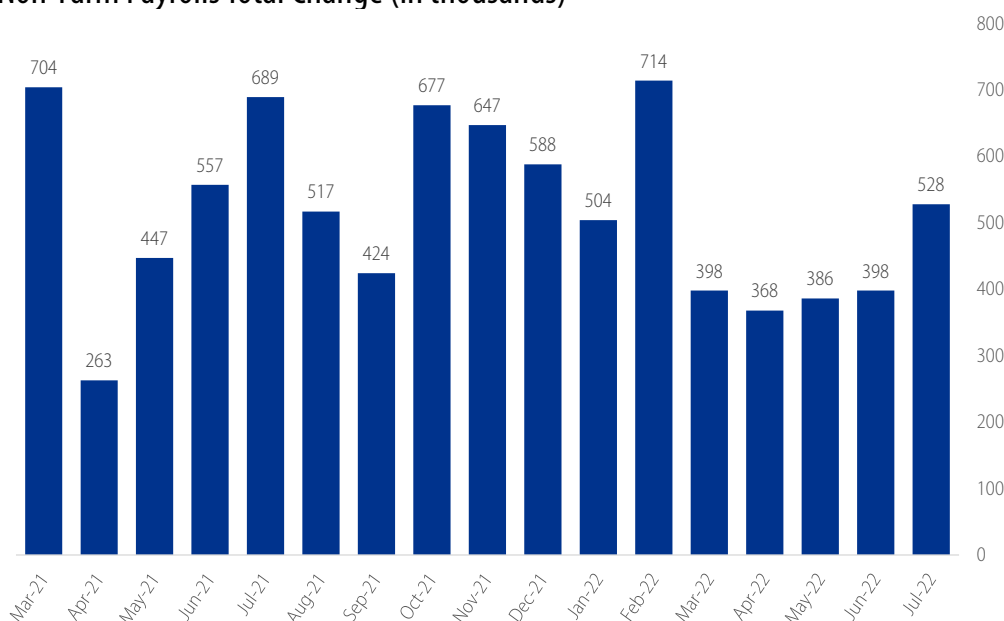
U.S. companies added an eye-popping +528k jobs to nonfarm payrolls in July, more than doubling the median forecast, while the headline unemployment rate returned to a fifty-year low. Recession concerns, the counter-weight to the Fed's aggressive monetary policy, have suddenly diminished. The result is that market yields have risen sharply in early trading as investors realize the Fed has considerably more work ahead to slow economic growth enough to lower inflation. At this point, another 75 basis point move at the September meeting is more likely than not.

After 29 long months, the total payroll count has finally returned to pre-pandemic levels. Job gains were wide-spread across industries. July increases were concentrated in leisure and hospitality (+96k), professional and business services (+89k), healthcare (+70k), government (+57k), construction (+32k), manufacturing (+30k) and social services (+27k). Of these, only Jobs in leisure and hospitality, healthcare and local government remain below the February 2020 count. Private sector payrolls are now +629k above pre-pandemic levels while government payrolls are -597k lower.

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Non-Farm Payrolls Total Change (in thousands)



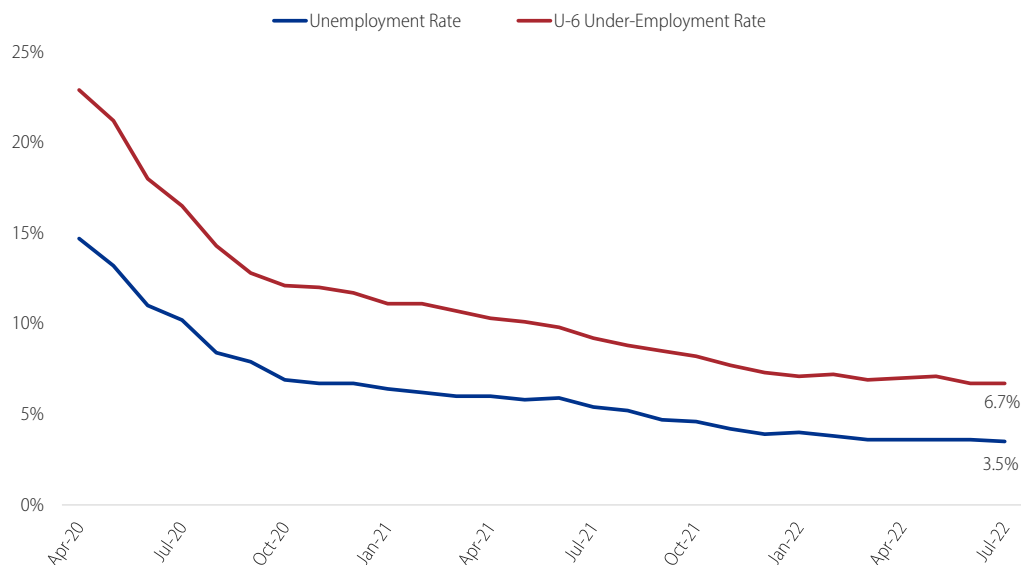
Source: Bureau of Labor Statistics

The result is that market yields have risen sharply in early trading as investors realize the Fed has considerably more work ahead to slow economic growth enough to lower inflation.

The headline unemployment rate fell from 3.6% to 3.5%, just fractionally above the lowest point since the early 70's. However, the decline was primarily due to the labor force participation rate, which slipped from 62.2% to 62.1% as 63k workers retreated to the sidelines. In February 2020, the participation rate, which represents the percentage of working-age Americans either employed or actively seeking employment, was 63.4%.

The total number of unemployed Americans actively looking for work fell to 5.7 million in July, and has now returned to pre-pandemic levels. Americans who would like a job but haven't actually looked for work in the last 30 days increased slightly to 5.9 million last month, roughly 900k *above* the February 2020 count. With the most recent Job Openings and Labor Turnover Survey (JOLTS) showing 10.2 million job openings, the degree of slack in the labor market is still intact.

Unemployment Rate



Source: Bureau of Labor Statistics

Hourly earnings rose +0.5 percent last month and 5.2% on an annual basis. The earnings rate seems to have peaked in March, but the decline has been a little too gradual for the Fed.

Bonds continue to sell off as investors factor-in additional front-loading of policy. The futures market is now indicating a total of 125 basis points in tightening ahead, *all of it this year*, while the two-year Treasury yield is currently 39 basis points above the 10-year.

The bottom line (*for now anyway*) is that the U.S. is *not in recession*. This point will be fiercely debated along political lines, but extremely strong employment simply doesn't fit into the recession equation.

The total number of unemployed Americans actively looking for work fell to 5.7 million in July, and has now returned to pre-pandemic levels.

The bottom line (for now anyway) is that the U.S. is not in recession. This point will be fiercely debated along political lines, but extremely strong employment simply doesn't fit into the recession equation.

Market Indications as of 8:55 A.M. Central Time

DOW	Down -85 to 32,642 (HIGH: 36,800)
NASDAQ	Down -132 to 12,589 (HIGH: 16,057)
S&P 500	Down -26 to 4,127 (HIGH: 4,797)
1-Yr T-bill	current yield 3.25%; opening yield 3.06%
2-Yr T-note	current yield 3.23%; opening yield 3.03%
3-Yr T-note	current yield 3.18%; opening yield 2.96%
5-Yr T-note	current yield 2.97%; opening yield 2.78%
10-Yr T-note	current yield 2.84%; opening yield 2.67%
30-Yr T-bond	current yield 3.08%; opening yield 2.95%

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INTEGRITY INTO EVERYTHING

THE OPPORTUNITIES FOR GROWTH IN UTILITY-SCALE STORAGE

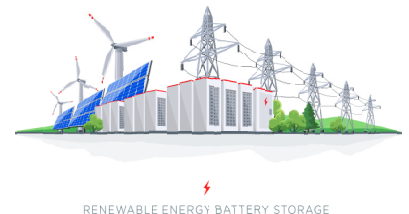
INTRODUCTION

As various technologies advance, they pose not only some challenges for electric utilities, but also some opportunities. One such technology is battery energy storage, which typically involves lithium-ion (Li-ion) batteries often combined with solar, but also with other sources of generation (which will be discussed further on).

There are generally three system sizes of battery energy storage: home and small business units, community units, and utility-scale storage (USS) units. Here, we look at utility-scale storage and the opportunities that this technology (and its expected continued growth) along with some additional considerations for USS, has for readers.

What kind of growth is being projected? In the short term, a March 2022 report from the U.S. Energy Information Administration noted that, in the next two years, power plant developers and operators expect to add 10 GW of battery storage capacity, and that more than 60 percent of this capacity will be paired with solar facilities. "In 2021, 3.1 GW of battery storage capacity was added in the United States, a 200% increase," said the report. "Declining costs for battery storage applications, along with favorable economics when deployed with renewable energy (predominantly wind and solar PV), have driven the expansion of battery storage."

In the longer term, a 2021 report from the National Renewable Energy Laboratory (NREL) noted that, across all scenarios in its study, utility-scale diurnal energy storage deployment is expected to grow significantly through 2050, totaling over 125 gigawatts of installed capacity in the modest cost and performance assumptions. This represents a more than five-fold increase from today's total. Depending on cost and other variables, deployment could total as much as 680 gigawatts by 2050, said the NREL.



FUTURE
GROWTH

WHY USS GROWTH IS OCCURRING

By introducing more flexibility into the grid, energy storage can help integrate more solar, wind, and distributed energy resources. It can also improve the efficiency of the grid – increasing the capacity factor of existing resources – and offsetting the need for building new pollution-emitting “peak power” plants.

Unlike conventional storage systems, such as pumped hydro storage, battery storage systems have the advantage of geographical and sizing flexibility and can therefore be deployed closer to the locations where the additional flexibility is needed and can be easily scaled.

Deployment of pumped hydro storage, on the other hand, requires specific geological conditions (e.g, mountains and water).

In addition, USS systems have a typical storage capacity ranging from around a few megawatt hours (MWh) to hundreds of MWh. Different battery technologies, such as lithium-ion (Li-ion), sodium sulfur, lead acid, and flow batteries, can be used for grid applications. However, in recent years, most of the market growth has been in Li-ion batteries.

TYPES OF USS SYSTEMS

As noted, the most common combination of USS technology currently is “solar & battery.” However, wind with battery storage technologies is gaining traction.

In addition, “black start,” which typically involves gas or combined-cycle turbines, is also a very important and viable application, especially for “short duration” (power) applications.

Utility companies typically charge much more money for connecting ‘spinning reserve’ to the grid.

Battery energy storage can be used to replace ‘spinning reserve’ with what is now starting to be called ‘rapid reserve’ and reduce the amount of fossil-fueled generation that needs to be kept running on standby. USS systems also reduce wear and tear on generation units that are started up and then subsequently not required to go on-line.



CONSIDERATIONS IN INTRODUCING USS SYSTEMS

Ability to raise capital (from investors) and the amount of renewable generation that is available in their service territories are a couple of important things for utility companies to consider for introduction of USS systems. Consideration of benefits related to 'spinning reserve' were discussed previously.

The ESA cites four benefits for utilities in introducing energy storage systems in general, including USS systems:

1. It can save money. Energy storage can save operational costs in powering the grid, as well as save money for electricity consumers who install energy storage in their homes and businesses. Energy storage can reduce the costs associated with providing frequency regulation and spinning reserve services, as well as offset the costs to consumers by storing low-cost energy and using it later, during peak periods at higher electricity rates.

By using energy storage during brief outages, businesses can avoid costly disruptions and continue normal operations. Residents can save themselves from lost food and medicines, and the inconvenience of not having electricity. In addition, there is an option for both businesses and residential consumers to participate in demand-response programs when available.

Storage provides flexibility for the grid, to ensure uninterrupted power to consumers, whenever and wherever they need it. This flexibility is critical to both reliability and resilience.



2. It can improve reliability and resilience. Energy storage can provide backup power during disruptions. The same concept that applies to backup power for an individual device (e.g., a smoke alarm that plugs into a home but also has battery backup), can be scaled up to an entire building, or even the grid as a whole.

Storage provides flexibility for the grid, to ensure uninterrupted power to consumers, whenever and wherever they need it. This flexibility is critical to both reliability and resilience. As the cost of outages continues to rise, the value of enhanced reliability and improvements in resilience also increases.

3. It can integrate diverse generation resources. Energy storage can smooth out the delivery of variable or intermittent resources, such as wind and solar, by storing excess energy when the wind is blowing and the sun is shining, and then delivering it when the opposite is happening.

In addition, storage can support the efficient delivery of electricity for inflexible, baseload resources. When demand changes quickly, and flexibility is required, energy storage can inject or extract electricity as needed to exactly match load – wherever and whenever it is needed. As such, energy storage is an enabling technology. When the sun isn't shining or the wind isn't blowing, energy storage can be utilized. When demand shifts and baseload resources can't react quickly enough, energy storage can meet the needs for power.

4. It can reduce environmental impacts. In simplest terms, energy storage enables electricity to be saved for a later time, when and where it is most needed. This creates efficiencies and capabilities for the electric grid—including the ability to reduce greenhouse gas (GHG) emissions.

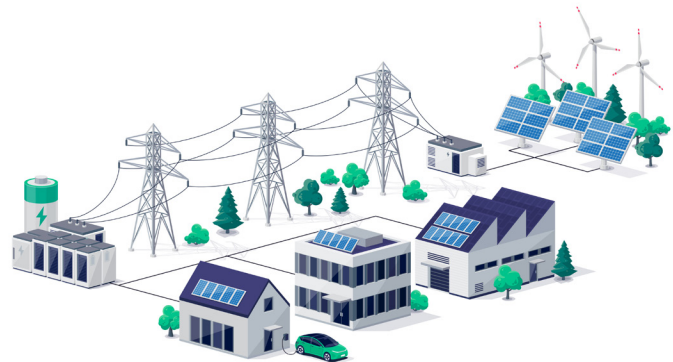
By introducing more flexibility into the grid, energy storage can help integrate more solar, wind and distributed energy resources. It can also improve the efficiency of the grid – increasing the capacity factor of existing resources – and offset the need for building new pollution-emitting “peak power” plants.

As the nation’s energy supply mix becomes cleaner with low- and no-carbon resources, energy storage will help that supply mix evolve more easily and reliably.

HOW TO DETERMINE THE NUMBER OF USS SYSTEMS

Under what circumstances would it make sense for utilities to build just one, versus building two or more USS systems in different locations in their service territory?

There are three considerations here. One is the size of the utility’s service territory. The larger the territory, the more sense it may make to build more than just one USS system. A second is the cost to install, gain governmental approvals, and maintain units in different states within the utility’s service territory. The third, of course, is the size and availability of capital for investment in USS.



CRITERIA IN DETERMINING USS UNIT LOCATIONS

What are some of the important criteria in determining where to locate USS systems? Battery storage systems have the advantage of geographical and sizing flexibility and can therefore be deployed closer to the location where the additional flexibility is needed.

USS systems are often located at existing generation facilities and even inside old abandoned generation / turbine buildings. In such cases, the utility will already have the permits for some quantity of MW generation, so it is can then just be a matter replacing the old fossil-fuel generation with new USS technology.

Another consideration is where renewable generation is situated or planned to be installed. For example, USS systems are often located near large PV farms for obvious reasons.

Finally, larger urban areas have typically been reluctant to allow “ugly” energy storage “containers” to be installed. Because of this and other issues like high property values, installing USS systems in urban areas typically drives up costs.

PLANNING FOR THE LONG TERM

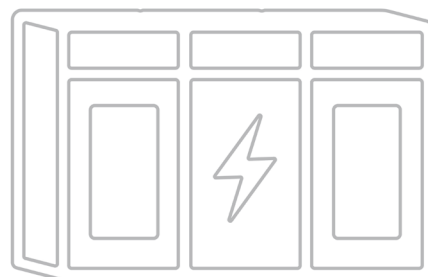
Does it make sense to start out building a small or medium sized USS system, and then add capacity on to it later if needed? Or does it make more sense to build a larger one from the start?

All things equal, it makes more sense to install one or more large USS systems from the start. One reason is that the cost per kWh for Engineering, Procurement, and Construction (EPC) should decrease as the initial USS size increases. It should be noted, one mistake that has been made by investors and others is use of the assumption that the cost of (installed) kWh will be the same in different locations. Construction labor costs are variable, based on supply of labor, unions, remoteness of the site and other factors. In addition, site preparation and construction costs are highly variable based on condition of the land (soils, rock, etc.), local EPA requirements, etc.

Probably the biggest adaptation by battery energy storage system suppliers in recent years has been the modularization of the battery storage product to reduce weight of the individual modules (or containers) to be connected in the field and simplification and reduction of the cabling interconnections required to assemble systems at site.

Also of concern is the “big gamble” in terms of speculation on how much and how fast battery prices will decrease, especially the costs of Li-ion batteries, which are still the most common type of batteries being installed for USS systems.

Other issues with initially installing smaller battery energy storage units and adding capacity later are uncertainty of the future availability of the same type of battery modules, compatibility, and rapid changes in battery technologies.



LOOKING AT MAINTENANCE REQUIREMENTS OF USS SYSTEMS

Battery energy storage systems may appear on the surface to be very low maintenance. However, maintenance of USS systems is not insignificant. Maintenance is required and critical for reliable and safe operation, and the costs should be determined (or estimated) and factored in as part of the investment.

What are the most salient / important maintenance requirements for a USS system? There can be several, but here are seven of the most important:

1. Safety, of course, is the first and most important priority.
2. Site inspections including thorough equipment and battery inspections.
3. Availability of original batteries and compatibility for augmentation to maintain MWh capacity over time and for incremental MWh capacity expansion.
4. Thorough diagnostic software from the battery manufacturer, down to the cell level.
5. Proper integration of the battery manufacturer's diagnostic software at the next level by the systems integrator.

6. Filter cleaning on a regular basis, as well as filter replacement as required. HVAC maintenance is also crucial.
7. A formal process for safely disposing of (or recycling) old batteries.

CONCLUSION

The last decade has seen rapid growth of USS. There were large deployments in 2021. All indications are that growth for USS is expected only to continue at an ever-increasing rate.

There are many things to consider related to investing in introduction of new USS systems including available capital for investment, future costs of batteries, new and evolving battery technologies, geographic placement, short and long-term utility growth plans (capacity), and the mix of renewable generation.



For more information on this topic and other services, contact Finley Engineering at 800-225-9716 and ask for Dennis Wright, or visit [FinleyUSA.com](https://finleyusa.com).

Dennis Wright, Distribution Engineering Manager
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Dennis Wright, P.E., recently joined Finley Engineering's Energy Division as a Distribution Engineering Manager in the Overland Park, KS, location. Dennis came to Finley with more than 25 years of experience, most recently working as a Senior Application Engineering Manager for Battery Energy Storage Systems.

An experienced professional engineer and manager, Dennis is highly skilled and has extensive experience in High Voltage Substations, Protection & Controls, Substation Physicals, Battery Energy Storage Systems, Power Plants, Chemical Plants, Smart Grid, SCADA, Electric Power, and Electrical Wiring.



RESHAPING
EVERYDAY