

# KASSON CITY COUNCIL REGULAR MEETING AGENDA

Wednesday, May 27, 2020

6:00 PM

## 4:15PM Police Chief Interviews

### PLEDGE OF ALLIANCE

#### 6:00 A. COUNCIL

1. Approve agenda - Make additions, deletions or corrections at this time.
2. Consent Agenda - All matters listed under Item 2, Consent Agenda, are considered to be routine and non-controversial by the City Council and will be enacted with one motion. There will not be separate discussion of these items unless a Council Member so requests, in which case the item will be removed from the Consent Agenda and will be considered separately.

a. Minutes from May 13, 2020

b. Claims processed after the May 13, 2020 regular meeting, as audited for payment

c. Pay Request #1 CCTV      HyDro Clean    \$54,879.45

d. Acknowledge Committee Minutes

i. Park Board Minutes April 21, 2020

e. Evaluations:

i. Amy Johnson      Admin Assistant      inc. Grade 6 Step 2 \$20.90      eff 5/20/20

f. Resolution Certifying Delinquent Claims to the County Auditor

g. Pay Request #3 16<sup>th</sup> St NE Imp    Carl Bolander & Sons LLC    \$541,240.49

#### 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

#### F. COMMITTEE REPORT

1. Swimming Pool Report

#### G. OLD BUSINESS

1. Summary Publication for Franchise Ordinance

#### H. NEW BUSINESS

1. Personnel Policy Handbook

**I. ADMINISTRATORS REPORT**

1. Administrator's Report
2. Events Permit/formalized process
3. Resolution expanding outdoor seating

**J. ENGINEER'S REPORT**

**K. PERSONNEL**

1. Police Chief Recommendation

**L. ATTORNEY**

1. Closed Session - Possible Litigation

**M. CORRESPONDENCE**

1. Certificate of Commendation to Kasson WWTP
2. 2019 CMMPA Annual Report
3. Report from SCDP
4. Cash and Investment Summary
5. Financial Statement
6. 2020 Budget with Final 2019 Actual
7. Dodge County Zoning Amendment Hearing

**N. ADJOURN**

1 **KASSON CITY COUNCIL MEETING**

2 **Wednesday, May 13 2020**

3 **6:00 PM**

4  
5  
6 Pursuant to due call and notice thereof, a regular City Council meeting was held at City Hall on the 13th day of  
7 May, 2020 at 6:00 PM.

8  
9 **THE FOLLOWING MEMBERS WERE PRESENT:** Burton, Egger, Ferris and McKern

10  
11 **THE FOLLOWING MEMBERS WERE ABSENT:** Zelinske

12  
13 **THE FOLLOWING WERE ALSO PRESENT:** City Administrator Tim Ibsch, City Clerk Linda Rappe and Finance  
14 Director Nancy Zaworski, City Attorney Melanie Leth, City Engineer Brandon Theobald, David Dubbels and Karen  
15 Jorgenson

16  
17 **Approve agenda**

18 Add: I.4 Utility Billing Question

19 **Motion to Approve the Amended Agenda made by Councilperson Egger, second by Councilperson**  
20 **Burton with All Voting Aye.**

21  
22 **Consent Agenda**

23 Minutes from April 22, 2020

24 Minutes from April 29 City Council Special Meeting

25  
26 Claims processed after the April 22, 2020 regular meeting, as audited for payment in the amount of  
27 \$256,544.11

28  
29 **EDA Loans**

30 Gadiant Hospitality

31 Daisy Mae Consignments

32  
33 **Acknowledge Committee Minutes**

34 May Fire Department Meeting Minutes

35 April Fire Department Meeting Minutes

36  
37 **Evaluations:**

38 Paul Lindgren Police Officer Grade 10 Step 6 \$31.13 Eff 4-11-20

39 Mark Rappe PT Parks Grade 4 Step 2 \$18.25 Eff 4-17-20

40 Dave Vosen W/WW Supervisor At top of Grade 13 \$39.38

41  
42 **Motion to Approve the Consent Agenda made by Councilperson Burton, second by Councilperson Ferris**  
43 **with All Voting Aye.**

44  
45 **VISITORS TO THE COUNCIL**

46 **Smith, Shafer and Associates – 2019 Audit Review**

47 Jason Boynton of Smith, Shafer and Associates gave the Council an overview of the audit and the audit opinion.

48  
49 **MAYOR'S REPORT**

50 **Accept 2019 Audit - Motion to Accept the 2019 Audit made by Mayor McKern, second by Councilperson Ferris**  
51 **with All Voting Aye.**

52 **Update-** Governor Walz will be modifying the stay at home order and loosening up some business opening as of  
53 Monday, May 18. Bars and Restaurants will have to produce a plan for social distancing to be able to open at a  
54 reduced occupancy on June 1.

55 The Park Board planted a couple trees at the East Ball Diamond. The City of Kasson has been a Tree City for 40  
56 years.

57  
58 **PUBLIC FORUM**

59 **PUBLIC HEARING**

60 **COMMITTEE REPORT**

61 **Blaine's 14<sup>th</sup> Preliminary Plat – Motion to Approve the Resolution for the Preliminary Plat made by**  
62 **Councilperson Burton, second by Councilperson Eggler with All Voting Aye.**

63 *Resolution #5.1-20*

64 *Resolution Approving The Preliminary Plat for the Property at PID No. 240340700, KNOWN AS Blaine's 14<sup>th</sup>*  
65 *Addition*  
66 *(on file)*  
67

68 **Blaine's 14<sup>th</sup> Development Agreement** – FYI this will come back at Final Plat

69 **Blaine's 14<sup>th</sup> Environmental Corridor and Trail Easement** – FYI, this will come back at Final Plat

70 **Blaine's 14<sup>th</sup> Promissory Note** – FYI, this will come back at Final Plat

71 **Blaine's 14<sup>th</sup> Mortgage** – FYI, this will come back at Final Plat  
72

73 **OLD BUSINESS**

74 **Bulk Water** – pool filling –We need to know how much we are pumping. The city has asked customers to put in  
75 a second meter to use bulk water rate for pool filling. If the fire department is filling pools the water should be  
76 metered from where ever they are getting it from and then charged accordingly.  
77

78 **Summer Electric Rates** – Finance Director Zaworski addressed this with a spreadsheet showing savings with the  
79 summer rates. Council would rather see this savings in the budget process to lower the next budget.  
80

81 **Disconnects for June and Penalties for June** – if people have a payment plan in place and they are abiding by it  
82 they will not be disconnected. Starting June 1 we will be back to normal charging late fees and shut offs .  
83

84 **Cable Franchise Agreement** - Mary Ehmke, CEO of KM Telecom sent back an updated agreement, Administrator  
85 Ibisch would like to know if the council has any questions on this. If you are comfortable with it we can move  
86 forward. **Motion to Approve the Cable Franchise Agreement with KM Telecom made by Councilperson Ferris,**  
87 **second by Councilperson Burton with All Voting Aye.**  
88

89 **NEW BUSINESS**

90 **Sidewalk Issue** – The Public Works Director would like clarification for old areas where we are replacing sections  
91 of sidewalks. The Council stated that if it was 4 foot then it will stay at 4 foot and new subdivisions will be all 5  
92 ft. wide.

93 The second question is; for people who own a bare or empty lot. The council believes that people who own a  
94 lot adjacent to their own that they are using as an extension of their lot or have combined to their lot should  
95 have sidewalks. The Council will give them a year to put a sidewalk in.  
96

97 **ADMINISTRATORS REPORT**

98 **HR Furloughs and layoff League Memo** – Administrator Ibisch stated that this is only informational for now and  
99 if LGA is cut we may need to look at this. We are looking at possible scenarios.  
100

101 **Administrators Report** – no questions

102  
103 **Financial Concerns for Kasson's Budget** – informational  
104

105 **Billing questions** – a local business has demand charges and typically those are use charges and they are asking  
106 for assistance since they have been closed. Mayor McKern stated that this could be case by case as requested  
107 and let Administrator Ibisch work with them at the administrative level.  
108

109 Administrator Ibisch and Finance Director have allowed the Police Department the square credit card reader to  
110 be used at the Police Department  
111

112 Councilperson Ferris gave a report on the Library Board meeting last night.  
113

114 **ENGINEER'S REPORT**

115 **Status update on Hwy 57 Project** – They are setting up a website and have alternative ways to have people give  
116 suggestions. Engineer Theobald is still pushing MnDOT to take on more of the costs of the roundabouts. They  
117 are talking about how to mitigate traffic jamming up the roundabout. The intention is still to start this project in  
118 2021.

119 **16<sup>th</sup> St NE - Professional Services Agreement** – The fees in the agreement are for through 2023. This is for the  
120 roundabout at 16<sup>th</sup> St and Highway 57 and to extend 16<sup>th</sup> St to the west to County 8. Engineer Theobald had a  
121 chart of phases this project would entail. Mayor McKern would like to see the phase 1 roundabout for sure and  
122 as much of phase 2 as we can do. **Motion to Approve the Professional Services Agreement made by**  
123 **Councilperson Egger, second by Councilperson Burton with All Voting Aye.**  
124

125 **PERSONNEL**

126 **Accept Police Chief Retirement Letter – Motion to Accept his Retirement Letter made by Councilperson Ferris,**  
127 **second by Councilperson Egger with All Voting Aye.** The Council Thanked Chief Berghuis for 32 years of  
128 service and wished him the best.  
129

130 **ATTORNEY**

131 **Approve Final Union Contracts – Motion to Approve the MNPEA, Patrol and Essential Employees, made by**  
132 **Councilperson Burton, second by Councilperson Ferris with All Voting Aye.**

133 **Motion to approve MNPEA – Admin, Library and Liquor Store Employees, made by Councilperson Ferris,**  
134 **second by Councilperson Egger with All Voting Aye.**

135 **Motion to approve IBEW Local 949 Contract made by Councilperson Egger, second by Councilperson Burton**  
136 **with All Voting Aye.**  
137

138 **CORRESPONDENCE**

139 Correspondence was reviewed  
140

141 **ADJOURN 7:09PM**

142 **Motion to Adjourn made by Councilperson Egger, second by Councilperson Ferris with all voting Aye to**  
143 **Adjourn.**  
144

145 **ATTEST:**  
146  
147  
148

149 \_\_\_\_\_  
150 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 - #5

GRAND TOTAL SUBMITTED FOR PAYMENT \$ 1,108,072.39

DATE APPROVED: 05.27.2020

#1	\$ 37,546.00	
#2	36,025.52	
#3	2420.31	
#4	760,469.33	(includes funds transfer)
#5	271,611.23	
	<u>\$ 1,108,072.39</u>	

05/20/20  
11:04:44

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 4/20  
For Pay Date: 04/17/20

#1

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34140	E	108 MN DEPARTMENT OF REVENUE	2,675.00					
	04/17/20	1st QTR ARENA SALES TAX	2,494.00			606 2025		1010
	04/17/20	1st QTR ARENA D C TRANS TAX	181.00			606 2026		1010
34141	E	108 MN DEPARTMENT OF REVENUE	19,938.00					
	04/17/20	MAR-UTILITIES SALES TAX	337.00			601 2025		1010
	04/17/20	MAR-UTILITIES SALES TAX	18,168.00			604 2025		1010
	04/17/20	MAR-SALES TAX PAYABLE	15.00			101 2025		1010
	04/17/20	MAR-SALES TAX PAYABLE	11.00			211 2025		1010
	04/17/20	MAR-USE TAX PAYABLE	5.00			101 2025		1010
	04/17/20	MAR-USE TAX PAYABLE	110.00			604 2025		1010
	04/17/20	MAR-USE TAX PAYABLE	20.00			609 2025		1010
	04/17/20	MAR-UTILITIES D C TRANS TAX	24.00			601 2026		1010
	04/17/20	MAR-UTILITIES D C TRANS TAX	1,236.00			604 2026		1010
	04/17/20	MAR-D C TRANS TAX PAYABLE	1.00			101 2026		1010
	04/17/20	MAR-D C TRANS TAX PAYABLE	1.00			211 2026		1010
	04/17/20	MAR-D C TRANS USE TAX PAYABLE	8.00			604 2026		1010
	04/17/20	MAR-D C TRANS USE TAX PAYABLE	2.00			609 2026		1010
		Total for Vendor:	22,613.00					
34142	E	973 MN DEPT OF REVENUE	14,933.00					
	04/17/20	MAR-LIQUOR STORE SALES TAX	14,174.00			609 2025		1010
	04/17/20	MAR-LIQUOR STORE D C TRANS TAX	759.00			609 2026		1010
		Total for Vendor:	14,933.00					
		# of Claims	3	Total:				37,546.00
		Total Electronic Claims						37,546.00
		Total Non-Electronic Claims						

05/20/20  
11:04:45

CITY OF KASSON  
Claim from Another Period Cancelled in this Period  
For the Accounting Period: 4/20  
For Pay Date: 04/17/20

Page: 2 of 4  
Report ID: AP100

\* ... Over spent expenditure

Claim	Vendor #/Name/	Document \$/	Disc \$						Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object Proj	Account		
*** Cancelled in 4/20 ****      *** Claim from another period (12/18) ****									
30324	5299 ELITE MARKETING & INVESTMENTS	3,597.33							
	11/29/18 2018 ABATEMENT	3,597.33			101 920 4920	430			1010
	# of Claims	1	Total:						3,597.33

*Credit  
already on  
claim*



05/20/20  
11:04:53

CITY OF KASSON  
Claim Approval Signature Page  
For the Accounting Period: 4 / 20

Page: 4 of 4  
Report ID: AP100A

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

05/15/20  
13:18:16

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/15/20

12

For Pay Date = 05/15/20  
\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34081		5446 ANCOM TECHNICAL CENTER INC	497.78					
	94957	04/23/20 RPR VOLUME SWITCH ON RADIO	263.76			101 210 4210	400	1010
	94958	04/23/20 RADIO ID ISSUE REPAIRED	50.00			101 210 4210	400	1010
	94959	04/23/20 REPL RADIO SPEAKER FLEX CIRCUI	184.02			101 210 4210	400	1010
		Total for Vendor:	497.78					
34073		1012 BELLBOY CORPORATION	1,195.80					
	0101254600	04/30/20 6 pk RING PERF	81.37			609 975 4975	210	1010
	0101254600	04/30/20 SALES TAX	5.59			609 975 4975	210	1010
	0101254600	04/30/20 SALES TAX	-5.59			609 2025		1010
	0101254600	04/30/20 D C TRANSIT TAX	0.40			609 975 4975	210	1010
	0101254600	04/30/20 D C TRANSIT TAX	-0.40			609 2026		1010
	83809600	04/30/20 LIQUOR	297.38			609 975 4975	251	1010
	83809600	04/30/20 FREIGHT	4.00			609 975 4975	335	1010
	83832600	04/30/20 LIQUOR	531.39			609 975 4975	251	1010
	83832600	04/30/20 WINE	112.00			609 975 4975	251	1010
	83832600	04/30/20 CHERRIES	159.00			609 975 4975	259	1010
	83832600	04/30/20 FREIGHT	10.66			609 975 4975	335	1010
		Total for Vendor:	1,195.80					
34074		5098 CARDMEMBER SERVICE	460.70					
	05/01/20	DVD's	172.14			211 550 4550	219	1010
	05/01/20	BOOKS	13.09			211 550 4550	218	1010
	05/01/20	PROGRAM SUPPLIES	234.42			211 550 4550	441	1010
	05/01/20	SRP SUPPLIES	41.05			211 550 4550	441	1010
		Total for Vendor:	460.70					
34075		82 CHS INC	17.61					
	04/30/20	10.500 GAL UNLD-PARKS	12.56			101 522 4522	212	1010
	04/30/20	4.261 GAL UNLD-STREETS	5.05			101 310 4310	212	1010
		Total for Vendor:	17.61					
34083		3780 DH ATHLETICS LLC	1,299.00					
	190124	04/22/20 BASES/LINE MARK SUPPLIES	1,299.00			101 517 4517	210	1010
		Total for Vendor:	1,299.00					

05/15/20  
13:18:16

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/15/20

Page: 2 of 6  
Report ID: AP100V

For Pay Date = 05/15/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34084		5813 ENTERPRISE FM TRUST	5,321.82					
	FBN3942550	05/05/20 MAINT CARDS-P D	50.00			101 210 4210	430	1010
	FBN3942550	05/05/20 MAINT CARDS-F D	15.00			101 220 4220	430	1010
	FBN3942550	05/05/20 MAINT CARDS-STREETS	12.50*			101 310 4310	430	1010
	FBN3942550	05/05/20 MAINT CARDS-PARKS	10.00			101 522 4522	430	1010
	FBN3942550	05/05/20 MAINT CARDS-WATER	12.50			601 944 4944	430	1010
	FBN3942550	05/05/20 MAINT CARDS-WW	7.50			602 949 4949	430	1010
	FBN3942550	05/05/20 MAINT CARDS-ELECTRIC	15.00			604 959 4959	430	1010
	FBN3942550	05/05/20 MAINT CARDS-STORM WATER	7.50			605 964 4964	430	1010
	FBN3942550	05/05/20 LEASES-P D	1,904.00			101 680 4210	550	1010
	FBN3942550	05/05/20 LEASES-P D	276.89			101 680 4210	611	1010
	FBN3942550	05/05/20 LEASES-STREETS	287.46			101 680 4310	550	1010
	FBN3942550	05/05/20 LEASES-STREETS	32.58			101 680 4310	611	1010
	FBN3942550	05/05/20 LEASES-PARKS	414.61			101 680 4522	550	1010
	FBN3942550	05/05/20 LEASES-PARKS	69.15			101 680 4522	611	1010
	FBN3942550	05/05/20 LEASES-WATER	162.95			601 2231		1010
	FBN3942550	05/05/20 LEASES-WATER	18.47			601 710 4710	611	1010
	FBN3942550	05/05/20 LEASES-WW	162.95			602 2231		1010
	FBN3942550	05/05/20 LEASES-WW	18.47			602 710 4710	611	1010
	FBN3942550	05/05/20 LEASES-WATER	207.31			601 2231		1010
	FBN3942550	05/05/20 LEASES-WATER	34.58			601 710 4710	611	1010
	FBN3942550	05/05/20 LEASES-WW	207.31			602 2231		1010
	FBN3942550	05/05/20 LEASES-WW	34.57			602 710 4710	611	1010
	FBN3942550	05/05/20 LEASES-ELECTRIC	414.61			604 2231		1010
	FBN3942550	05/05/20 LEASES-ELECTRIC	69.15			604 710 4710	611	1010
	FBN3942550	05/05/20 VEHICLE REPAIR-P D	876.76			101 210 4210	400	1010
		Total for Vendor:	5,321.82					
34076		362 KWIK TRIP STORES	163.39					
	05/02/20	16.282 GAL UNLD-F D	23.77			101 220 4220	212	1010
	05/02/20	25.115 GAL B20ULS-F D	60.76			101 220 4220	212	1010
	05/02/20	35.919 GAL UNLD-PARKS	67.03			101 522 4522	212	1010
	05/02/20	DIST WATER/ICE-WWTP SAMPLES	11.83			602 947 4947	210	1010
		Total for Vendor:	163.39					

05/15/20  
13:18:16

CITY OF KASSON  
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For Pay Date: 05/15/20

Page: 3 of 6  
Report ID: AP100V

For Pay Date = 05/15/20

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34077		4636 METERING & TECHNOLOGY SOLUTIONS	3,297.39					
	16085	01/07/20 12 MTRS W) ERTS/ 3/4" BARE MTR	1,648.69			601 943 4943	260	1010
	16085	01/07/20 12 MTRS W) ERTS/ 3/4" BARE MTR	1,648.70			602 948 4948	260	1010
		Total for Vendor:	3,297.39					
34089		5881 NAPA AUTO PARTS	443.28					
	373337	04/13/20 OIL FILTER/OIL	96.72			101 522 4522	220	1010
	373493	04/15/20 TOGGLES	12.68			604 957 4957	220	1010
	373493	04/15/20 SALES TAX	0.87			604 957 4957	220	1010
	373493	04/15/20 SALES TAX	-0.87			604 2025		1010
	373493	04/15/20 D C TRANSIT TAX	0.06			604 957 4957	220	1010
	373493	04/15/20 D C TRANSIT TAX	-0.06			604 2026		1010
	373494	04/15/20 TAPE/MOLDING TAPE	20.02			101 522 4522	220	1010
	374455	04/24/20 WH LITHIUM GREAS	125.52			101 310 4310	220	1010
	374493	04/24/20 PAINT SURFACE CLEANER	73.99			101 310 4310	220	1010
	374788	04/27/20 NAPA BELT	16.69			101 522 4522	220	1010
	374793	04/27/20 cr-BELT RETURN	-16.69			101 522 4522	220	1010
	374910	04/28/20 BATTERY	101.58			101 522 4522	220	1010
	374980	04/28/20 MOTOR TUNEUP/THRD SEAL TAPE	12.77			101 310 4310	220	1010
		Total for Vendor:	443.28					
34085		60 NORTHERN BEVERAGE DIST. CO. LL	7,926.62					
	636386	04/30/20 BEER	7,924.62			609 975 4975	252	1010
	636386	04/30/20 FREIGHT	2.00			609 975 4975	335	1010
		Total for Vendor:	7,926.62					
34078		2876 PAUSTIS WINE COMPANY	2,208.52					
	88283	04/30/20 WINE	1,816.00			609 975 4975	251	1010
	88283	04/30/20 FREIGHT	25.00			609 975 4975	335	1010
	88288	04/30/20 WINE	360.52			609 975 4975	251	1010
	88288	04/30/20 FREIGHT	7.00			609 975 4975	335	1010
		Total for Vendor:	2,208.52					

05/15/20  
13:18:16

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/15/20

Page: 4 of 6  
Report ID: AP100V

For Pay Date = 05/15/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34079		4919 PEOPLE'S ENERGY COOPERATIVE	69.70					
	2289800	05/05/20 ELEC SERV-CEMETERY 4/1-5/1	29.33			610 984 4984	380	1010
	2289800	05/05/20 STR LT-LETH SUBDIV	40.37			101 316 4316	380	1010
		Total for Vendor:	69.70					
34090		2079 ROCHESTER OVERHEAD DOOR INC	1,895.00					
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.71			101 310 4310	220	1010
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.71			101 312 4312	220	1010
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.71			101 517 4517	220	1010
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.72			601 943 4943	220	1010
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.71			602 948 4948	220	1010
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.72			604 957 4957	220	1010
	43968	02/25/20 LIFT MASTER FOR WASH BAY	270.72			605 963 4963	220	1010
	43968	02/25/20 SALES TAX	18.61			604 957 4957	220	1010
	43968	02/25/20 SALES TAX	-18.61			604	2025	1010
	43968	02/25/20 D C TRANSIT TAX	1.35			604 957 4957	220	1010
	43968	02/25/20 D C TRANSIT TAX	-1.35			604	2026	1010
		Total for Vendor:	1,895.00					
34086		63 SCHOTT DIST CO INC	11,135.19					
	389359	04/30/20 BEER	10,917.17			609 975 4975	252	1010
	389359	04/30/20 NA BEVERAGE	148.00			609 975 4975	254	1010
	389359	04/30/20 WINE	70.02			609 975 4975	251	1010
		Total for Vendor:	11,135.19					
34087		5047 WATERVILLE FOOD & ICE INC	93.72					
	05-012345	04/30/20 ICE-LIQUOR STORE	93.72			609 975 4975	257	1010
		Total for Vendor:	93.72					
		# of Claims	15	Total:	36,025.52			





#3

05/22/20  
08:14:13

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/22/20

Page: 1 of 3  
Report ID: AP100V

For Pay Date = 05/22/20  
\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34152		5098 CARDMEMBER SERVICE	380.31					
	03/17/20	DOUGLAS-NAMEPLATE	34.88			101 210 4210	214	1010
	03/17/20	PURDUE-NAMEPLATE	34.87			101 210 4210	214	1010
	04/01/20	MOTOROLA RADIO BATTERY	107.36			101 210 4210	220	1010
	04/01/20	PHONE CASE	12.87			101 210 4210	210	1010
	04/02/20	3 SABRE RED CROSSFIRE	50.43			101 210 4210	210	1010
	04/16/20	HAND SANITIZER	80.00			101 210 4210	210	1010
	04/18/20	LAMIN POUCHES	19.07			101 210 4210	210	1010
	04/16/20	12 WATER SPRAYERS	12.89			101 210 4210	220	1010
	04/27/20	STAMPS.COM	17.99			101 210 4210	210	1010
	04/28/20	PCH-INTELIUS SUBSCRIPTION	9.95			101 210 4210	210	1010
		Total for Vendor:	380.31					
34153		21 ERDMAN'S SUPERMARKETS INC	2,000.00					
	05/19/20	FACADE IMPROVEMENT LOAN	2,000.00			290 650 4650	414	1010
		Total for Vendor:	2,000.00					
34132		6133 OUELLETTE, NICHOLAS	40.00					
	05/11/20	UCC FILING FEE-DAISY MAE STBIL	20.00*			226 650 4650	430	1010
	05/11/20	UCC FILING FEE-GADIENY STBIL	20.00*			226 650 4650	430	1010
		Total for Vendor:	40.00					
		# of Claims	3	Total:				2,420.31

05/22/20  
08:14:14

CITY OF KASSON  
Fund Summary for Claims  
For the Accounting Period: 5/20

Page: 2 of 3  
Report ID: AP110

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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$380.31
226 EDA RLF	
1010 CASH-OPERATING	\$40.00
290 Economic Development	
1010 CASH-OPERATING	\$2,000.00
	Total: \$2,420.31

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05/22/20  
08:14:14

CITY OF KASSON  
Claim Approval Signature Page  
For the Accounting Period: 5 / 20

Page: 3 of 3  
Report ID: AP100A

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

05/22/20  
09:44:30

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/27/20

Page: 1 of 5  
Report ID: AP100V

#4

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34136	E	34 CITY OF KASSON	29,335.33					
	04/27/20	CITY UTILITIES-C H	255.91			101 194 4194	380	1010
	04/27/20	CITY UTILITIES-P D	321.17			101 210 4210	380	1010
	04/27/20	CITY UTILITIES-STR LTS (LED)	326.28			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-STREET LTS	3.17			101 310 4310	380	1010
	04/27/20	CITY UTILITIES-F D	229.44			101 220 4220	380	1010
	04/27/20	CITY UTILITIES-MAIN STR LTS	636.86			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-MANT AV STR LTS	187.49			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-STREET LTS	3,619.07			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-K.A.C.-HIGH FLO	81.69			101 514 4514	380	1010
	04/27/20	CITY UTILITIES-K.A.C.-LOW FLOW	52.09			101 514 4514	380	1010
	04/27/20	CITY UTILITIES-K.A.C.-BI DIREC	217.29			101 514 4514	380	1010
	04/27/20	CITY UTILITIES-N2 BALL PARK LT	57.85			101 517 4517	380	1010
	04/27/20	CITY UTILITIES-NO. PARK #3	74.52			101 517 4517	380	1010
	04/27/20	CITY UTILITIES-NO. PARK MAINT	116.97			101 522 4522	380	1010
	04/27/20	CITY UTILITIES-E SHELTER-VETS	48.26			101 522 4522	380	1010
	04/27/20	CITY UTILITIES-NO. PARK CONCES	33.33			101 517 4517	380	1010
	04/27/20	CITY UTILITIES-VETS PARK ATHL	22.66			101 517 4517	380	1010
	04/27/20	CITY UTILITIES-NE YOUTH BALL F	22.66			101 517 4517	380	1010
	04/27/20	CITY UTILITIES-W SHELTER-VETS	26.37			101 522 4522	380	1010
	04/27/20	CITY UTILITIES-NO. PARK #1	64.09			101 310 4310	380	1010
	04/27/20	CITY UTILITIES-WELL #4	1,218.44			601 941 4941	380	1010
	04/27/20	CITY UTILITIES-WELL #2	161.28			601 941 4941	380	1010
	04/27/20	CITY UTILITIES-WELL #3	76.15			601 941 4941	380	1010
	04/27/20	CITY UTILITIES-WELL #5	1,905.60			601 941 4941	380	1010
	04/27/20	CITY UTILITIES-8 AV WATER TOWE	291.55			601 941 4941	380	1010
	04/27/20	CITY UTILITIES-LITTLES LIFT ST	93.39			602 948 4948	380	1010
	04/27/20	CITY UTILITIES-LIQUOR STORE	781.03			609 979 4979	380	1010
	04/27/20	CITY UTILITIES-NO. PARK #4	23.23			101 522 4522	380	1010
	04/27/20	CITY UTILITIES-WWTP-WA/SE	4,823.44			602 947 4947	380	1010
	04/27/20	CITY UTILITIES-WWTP-ELECTRIC	6,977.61			602 947 4947	381	1010
	04/27/20	CITY UTILITIES-WWTP-BASEMENT	40.22			602 947 4947	380	1010
	04/27/20	CITY UTILITIES-WWTP-GARAGE	18.80			602 947 4947	380	1010
	04/27/20	CITY UTILITIES-NO. PARK #2	26.81			101 522 4522	380	1010
	04/27/20	CITY UTILITIES-OLD WATER TOWER	53.54			101 526 4526	430	1010
	04/27/20	CITY UTILITIES-D C AMBULANCE S	133.20			101 417 4417	380	1010

05/22/20  
09:44:30

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/27/20

Page: 2 of 5  
Report ID: AP100V

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	04/27/20	CITY UTILITIES-P.W.B. 1/2	486.96			101 310 4310	380	1010
	04/27/20	CITY UTILITIES-P.W.B. 1/2	486.97			604 957 4957	380	1010
	04/27/20	SALES TAX-ELECTRIC	29.14			604 957 4957	380	1010
	04/27/20	SALES TAX-ELECTRIC	-29.14			604 2025		1010
	04/27/20	D C TRANSIT TAX-ELECTRIC	2.11			604 957 4957	380	1010
	04/27/20	D C TRANSIT TAX-ELECTRIC	-2.11			604 2026		1010
	04/27/20	SALES TAX-WATER	1.97			604 957 4957	380	1010
	04/27/20	SALES TAX-WATER	-1.97			604 2025		1010
	04/27/20	D C TRANSIT TAX-WATER	0.14			604 957 4957	380	1010
	04/27/20	D C TRANSIT TAX-WATER	-0.14			604 2026		1010
	04/27/20	CITY UTILITIES-SOLAR BILLBOARD	31.84			604 956 4956	381	1010
	04/27/20	CITY UTILITIES-D C ICE ARENA	3,991.07			606 516 4516	380	1010
	04/27/20	CITY UTILITIES-ELECTRONIC SIGN	29.96*			101 111 4111	430	1010
	04/27/20	CITY UTILITIES-PARK & RIDE LOT	102.60			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-16 ST E OF BRID	99.29			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-16 ST CENTER	143.40			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-16 ST W OF BRID	69.15			101 316 4316	380	1010
	04/27/20	CITY UTILITIES-LIBRARY	624.16			211 550 4550	380	1010
	04/27/20	CITY UTILITIES-102 15 ST NE-UP	67.86			101 1151		1010
	04/27/20	CITY UTILITIES-102 15 ST NE-BE	73.53			101 1151		1010
	04/27/20	CITY UTILITIES-LIONS PARK SHEL	33.55			101 522 4522	380	1010
	04/27/20	CITY UTILITIES-VACANT 85 E VET	73.53			101 522 4522	380	1010
34159		34 CITY OF KASSON	700,000.00					
	05/01/20	TRANSFER L.S. DEPOSITORY FUNDS	700,000.00			609 1010		1010
		Total for Vendor:	729,335.33					
34137	E	108 MN DEPARTMENT OF REVENUE	16,334.00					
	05/18/20	APR-UTILITIES SALES TAX	270.00			601 2025		1010
	05/18/20	APR-UTILITIES SALES TAX	16,211.00			604 2025		1010
	05/18/20	APR-UTIL SALES TAX ADJUST	-1,425.00			604 2025		1010
	05/18/20	APR-SALES TAX PAYABLE	12.00			101 2025		1010
	05/18/20	APR-SALES TAX PAYABLE	58.00			604 2025		1010
	05/18/20	APR-USE TAX PAYABLE	4.00			101 2025		1010
	05/18/20	APR-USE TAX PAYABLE	157.00			604 2025		1010
	05/18/20	APR-USE TAX PAYABLE	20.00			609 2025		1010
	05/18/20	APR-UTIL D C TRANS TAX	19.00			601 2026		1010

05/22/20  
09:44:30

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/27/20

Page: 3 of 5  
Report ID: AP100V

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	05/18/20	APR-UTIL D C TRANS TAX	1,095.00			604 2026		1010
	05/18/20	APR-UTIL D C TRANS TAX ADJUST	-105.00			604 2026		1010
	05/18/20	APR-D C TRANS TAX PAYABLE	1.00			101 2026		1010
	05/18/20	APR-D C TRANS TAX PAYABLE	4.00			604 2026		1010
	05/18/20	APR-D C TRANS USE TAX PAYABLE	11.00			604 2026		1010
	05/18/20	APR-D C TRANS USE TAX PAYABLE	2.00			609 2026		1010
		Total for Vendor:	16,334.00					
34138	E	973 MN DEPT OF REVENUE	14,800.00					
	05/13/20	APR-LIQUOR STORE SALES TAX	14,049.00			609 2025		1010
	05/13/20	APR-LIQUOR STORE D C TRANS TAX	751.00			609 2026		1010
		Total for Vendor:	14,800.00					
		# of Claims	4	Total:				760,469.33
		Total Electronic Claims						60,469.33
		Total Non-Electronic Claims						700000.00



05/22/20  
09:44:31

CITY OF KASSON  
Claim Approval Signature Page  
For the Accounting Period: 5 / 20

Page: 5 of 5  
Report ID: AP100A

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

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 1 of 13  
Report ID: AP100V

#5

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34092		2438 ADAIR ELECTRIC CO	240.00					
	3345	05/05/20 LIQ STORE SECURITY TO 4/30/21	240.00			609 976 4976	370	1010
		Total for Vendor:	240.00					
34093		5049 ARTISAN BEER COMPANY	140.30					
	3417552	05/12/20 BEER	140.30			609 975 4975	252	1010
		Total for Vendor:	140.30					
34146		203 BAKER & TAYLOR INC	271.35					
	2035225179	05/07/20 BOOKS	77.31			211 550 4550	218	1010
	2035226480	05/08/20 BOOKS	20.06			211 550 4550	218	1010
	2035226694	05/08/20 BOOK	17.07			211 550 4550	218	1010
	2035226789	05/08/20 BOOK	16.50			211 550 4550	218	1010
	2035226831	05/08/20 BOOK	15.93			211 550 4550	218	1010
	2035226864	05/08/20 BOOKS	30.70			211 550 4550	218	1010
	2035226923	05/08/20 BOOK	16.50			211 550 4550	218	1010
	2035226981	05/08/20 BOOK	16.47			211 550 4550	218	1010
	2035227048	05/08/20 BOOK	16.50			211 550 4550	218	1010
	2035227280	05/08/20 BOOKS	29.52			211 550 4550	218	1010
	2035229319	05/11/20 BOOK	14.79			211 550 4550	218	1010
		Total for Vendor:	271.35					
34094		1012 BELLBOY CORPORATION	1,053.58					
	83916200	05/07/20 LIQUOR	707.06			609 975 4975	251	1010
	83916200	05/07/20 FREIGHT	10.00			609 975 4975	335	1010
	83990400	05/14/20 WINE	176.00			609 975 4975	251	1010
	83990400	05/14/20 FREIGHT	2.00			609 975 4975	335	1010
	101318500	05/14/20 BAGS	58.22			609 975 4975	210	1010
	101318500	05/14/20 SALES TAX	4.00			609 975 4975	210	1010
	101318500	05/14/20 SALES TAX	-4.00			609	2025	1010
	101318500	05/14/20 D C TRANSIT TAX	0.29			609 975 4975	210	1010
	101318500	05/14/20 D C TRANSIT TAX	-0.29			609	2026	1010
	101318500	05/14/20 MARG SALT/CHERRIES/ASPARAGU	100.30			609 975 4975	259	1010
		Total for Vendor:	1,053.58					

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 2 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34095		6131 BIOBOT ANALYTICS INC	480.00					
	D80824F1-1	05/07/20 COVID 19 SAMPLING-MAY	480.00			602 947 4947	440	1010
		Total for Vendor:	480.00					
34096		5239 BREAKTHRU BEVERAGE MN WINE &	6,876.38					
	1081130027	05/06/20 LIQUOR	1,992.11			609 975 4975	251	1010
	1081130027	05/06/20 WINE	120.00			609 975 4975	251	1010
	1081130027	05/06/20 MIXES	72.00			609 975 4975	254	1010
	1081130027	05/06/20 FREIGHT	34.07			609 975 4975	335	1010
	1081130028	05/06/20 WINE	176.00			609 975 4975	251	1010
	1081130028	05/06/20 FREIGHT	3.70			609 975 4975	335	1010
	1081132153	05/13/20 LIQUOR	1,849.14			609 975 4975	251	1010
	1081132153	05/13/20 WINE	376.00			609 975 4975	251	1010
	1081132153	05/13/20 MIXES	146.59			609 975 4975	254	1010
	1081132153	05/13/20 FREIGHT	46.26			609 975 4975	335	1010
	1081132264	05/13/20 BEER	232.00			609 975 4975	252	1010
	1081134616	05/20/20 BEER	36.90			609 975 4975	252	1010
	1081134615	05/20/20 LIQUOR	1,651.41			609 975 4975	251	1010
	1081134615	05/20/20 WINE	88.00			609 975 4975	251	1010
	1081134615	05/20/20 MIXES	30.00			609 975 4975	254	1010
	1081134615	05/20/20 FREIGHT	22.20			609 975 4975	335	1010
		Total for Vendor:	6,876.38					
34097		131 BUREAU OF CRIMINAL APPREHENSION	100.00					
	607071	05/04/20 KEY FOB REPLACEMENT FEE	100.00			101 210 4210	334	1010
		Total for Vendor:	100.00					
34098		3340 CARROT-TOP INDUSTRIES INC	339.69					
	45881800	05/07/20 12 U.S. FLAGS	339.69			101 522 4522	430	1010
		Total for Vendor:	339.69					
34099		2410 CENTRAL MN MUNICIPAL POWER AGE	158,082.92					
	6818	04/30/20 CMPA DUES-APRIL	1,500.00			604 959 4959	334	1010
	6818	04/30/20 FEES FOR SERVICES	1,261.91			604 959 4959	430	1010
	6818	04/30/20 PURCH'D POWER	123,016.35			604 956 4956	381	1010
	6818	04/30/20 PURCH'D POWER-TRANSMISSION	29,713.73			604 956 4956	381	1010

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 3 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	6818	04/30/20 CAPACITY PURCHASED-APRIL	636.84			604 956 4956	381	1010
	6818	04/30/20 CIP MONTHLY ASSMNT-APRIL	1,185.35			604 959 4959	429	1010
	6792	02/28/20 SURFACE BEEHIVE PASS THRU	768.74			604 959 4959	430	1010
		Total for Vendor:	158,082.92					
34100		5667 CINTAS	90.70					
	4050032240	05/08/20 MATS-L.S.	90.70*			609 979 4979	410	1010
		Total for Vendor:	90.70					
34147		2381 CUSTOM COMMUNICATIONS INC	245.22					
	458659	05/11/20 FIRE ALARM MONITOR 6/1-8/31	94.50*			211 550 4550	444	1010
	457713	05/11/20 FIRE ALARM MONITOR 6/1-8/31	30.15			101 310 4310	444	1010
	457713	05/11/20 FIRE ALARM MONITOR 6/1-8/31	30.14*			601 943 4943	444	1010
	457713	05/11/20 FIRE ALARM MONITOR 6/1-8/31	30.14			602 948 4948	444	1010
	457713	05/11/20 FIRE ALARM MONITOR 6/1-8/31	30.15			604 957 4957	444	1010
	457713	05/11/20 FIRE ALARM MONITOR 6/1-8/31	30.14*			605 963 4963	444	1010
	457713	05/11/20 SALES TAX	2.07			604 957 4957	444	1010
	457713	05/11/20 SALES TAX	-2.07			604 2025		1010
	457713	05/11/20 D C TRANSIT TAX	0.15			604 957 4957	444	1010
	457713	05/11/20 D C TRANSIT TAX	-0.15			604 2026		1010
		Total for Vendor:	245.22					
34128		5156 DODGE COUNTY INDEPENDENT/DODGE	79.95					
	9722	05/15/20 ORD # 110.22 LIQUOR LIC	13.65			101 113 4113	353	1010
	9723	05/15/20 ORD # 53-WATER/SEWER	19.50			101 113 4113	353	1010
	9676	05/07/20 PC HEARING NOTICE	46.80			101 191 4191	351	1010
		Total for Vendor:	79.95					
34102		17 EDGAR TRUCKING	885.17					
	25581	04/01/20 FREIGHT	163.99			609 975 4975	335	1010
	25591	04/08/20 FREIGHT	155.08			609 975 4975	335	1010
	25603	04/15/20 FREIGHT	160.43			609 975 4975	335	1010
	25616	04/22/20 FREIGHT	140.82			609 975 4975	335	1010
	25620	04/23/20 FREIGHT	40.25			609 975 4975	335	1010
	25634	04/29/20 FREIGHT	224.60			609 975 4975	335	1010
		Total for Vendor:	885.17					

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 4 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34129		5678 FURTHER	159.05					
	15471708	05/06/20 MAY-PARTICIPANT FEES	159.05*			101 140 4140	440	1010
		Total for Vendor:	159.05					
34103		2723 GIBBS LAWN & SNOW CARE INC	2,708.33					
	14108	05/01/20 SPRING CLEAN UP-CEMETERY	875.00			610 984 4984	444	1010
	14108	05/01/20 MONTHLY LAWN MOW-CEMETERY	1,833.33			610 984 4984	444	1010
		Total for Vendor:	2,708.33					
34104		2484 GILLETTE PEPSI ROCHESTER	262.86					
	9318293	05/12/20 POP FOR RESALE-PARK POP MACHI	262.86			101 510 4510	430	1010
		Total for Vendor:	262.86					
34105		5036 HOHENSTEINS INC	545.50					
	201670	05/06/20 BEER	358.50			609 975 4975	252	1010
	201670	05/06/20 NA BEVERAGE	52.00			609 975 4975	254	1010
	202863	05/20/20 BEER	135.00			609 975 4975	252	1010
		Total for Vendor:	545.50					
34106		2462 HOISINGTON KOEGLER GROUP INC	5,981.25					
	018-060-16	05/12/20 ORDINANCE UPDATE-APRIL	4,820.00			101 191 4191	440	1010
	019-041-8	05/12/20 P&Z SERVICE-APRIL	1,161.25*			101 140 4140	440	1010
		Total for Vendor:	5,981.25					
34156		214 HOUSTON'S GARDEN & GIFT	110.30					
	2171279	05/20/20 FLOWERS-C H & L S	110.30			609 976 4976	343	1010
		Total for Vendor:	110.30					
34130		2198 ITRON INC	1,203.23					
	555452	05/12/20 JUN-AUG MAINT & SUPPORT	240.64			601 944 4944	370	1010
	555452	05/12/20 JUN-AUG MAINT & SUPPORT	240.64			602 949 4949	370	1010
	555452	05/12/20 JUN-AUG MAINT & SUPPORT	481.31			604 959 4959	370	1010
	555452	05/12/20 JUN-AUG MAINT & SUPPORT	240.64			605 963 4963	370	1010
	555452	05/12/20 SALES TAX	4.57			604 959 4959	370	1010
	555452	05/12/20 SALES TAX	-4.57			604 2025		1010
	555452	05/12/20 D C TRANSIT TAX	0.33			604 959 4959	370	1010

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 5 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	555452	05/12/20 D C TRANSIT TAX	-0.33			604 2026		1010
		Total for Vendor:	1,203.23					
34107		25 JOHNSON BROTHERS LIQUOR CO	17,415.41					
	1551688	05/04/20 LIQUOR	901.11			609 975 4975	251	1010
	1551688	05/04/20 FREIGHT	18.59			609 975 4975	335	1010
	1551690	05/04/20 LIQUOR	160.08			609 975 4975	251	1010
	1551690	05/04/20 FREIGHT	3.38			609 975 4975	335	1010
	1552712	05/05/20 LIQUOR	2,597.02			609 975 4975	251	1010
	1552713	05/05/20 WINE	863.35			609 975 4975	251	1010
	1552714	05/05/20 MIXES	86.50			609 975 4975	254	1010
	1552646	05/05/20 LIQUOR	231.24			609 975 4975	251	1010
	1552646	05/05/20 FREIGHT	14.00			609 975 4975	335	1010
	1556431	05/12/20 LIQUOR	3,344.53			609 975 4975	251	1010
	1556432	05/12/20 WINE	1,966.95			609 975 4975	251	1010
	1551689	05/04/20 WINE	353.33			609 975 4975	251	1010
	100427	05/14/20 FREIGHT CREDIT	-14.00			609 975 4975	335	1010
	100687	05/15/20 WINE CREDIT	-6.66			609 975 4975	251	1010
	100772	05/18/20 MIXES CREDIT	-20.01			609 975 4975	254	1010
	1560648	05/19/20 LIQUOR	6,070.55			609 975 4975	251	1010
	1560649	05/19/20 WINE	791.45			609 975 4975	251	1010
	1560650	05/19/20 MIXES	54.00			609 975 4975	254	1010
		Total for Vendor:	17,415.41					
34161		6135 LAWSON, ANDY	66.58					
	05/22/20	EAB TREATMENT REIMB'D	66.58			101 524 4524	444	1010
		Total for Vendor:	66.58					
34108		2689 LOCATORS & SUPPLIES INC	220.60					
	0284134-IN	05/05/20 RED MARKING FLAGS	220.60			604 957 4957	220	1010
	0284134-IN	05/05/20 SALES TAX	15.16			604 957 4957	220	1010
	0284134-IN	05/05/20 SALES TAX	-15.16			604	2025	1010
	0284134-IN	05/05/20 D C TRANSIT TAX	1.10			604 957 4957	220	1010
	0284134-IN	05/05/20 D C TRANSIT TAX	-1.10			604	2026	1010
		Total for Vendor:	220.60					

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 6 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34150		3546 MANKE'S OUTDOOR EQT & APPLIANCES	31.99					
	146354	04/27/20 V-BELT FOR 60" ZTR MOWER	31.99			101 522 4522	220	1010
		Total for Vendor:	31.99					
34109		2156 MCGRANN SHEA CARNIVAL STRAUGHN	91.25					
	132158	05/08/20 LEGAL-ELEC SERV TERR-APRIL	91.25			604 959 4959	304	1010
		Total for Vendor:	91.25					
34110		2478 MENARDS-ROCHESTER SOUTH	143.93					
	16946	05/12/20 CONCRETE MIX	51.04			101 522 4522	220	1010
	16946	05/12/20 MATERIALS-CH PLEXI SHIELD	92.89			101 140 4140	210	1010
		Total for Vendor:	143.93					
34131		89 METRO SALES INC	270.82					
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			101 140 4140	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			101 310 4310	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			101 191 4191	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			101 517 4517	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			290 650 4650	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			601 944 4944	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			602 949 4949	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			604 959 4959	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			605 963 4963	210	1010
	1592215	05/13/20 QTRLY MAINT-B&W 5/13-8/12	12.78			609 976 4976	430	1010
	1592215	05/13/20 SALES TAX	0.87			604 959 4959	210	1010
	1592215	05/13/20 SALES TAX	-0.87			604	2025	1010
	1592215	05/13/20 D C TRANSIT TAX	0.06			604 959 4959	210	1010
	1592215	05/13/20 D C TRANSIT TAX	-0.06			604	2026	1010
	1592215	05/13/20 SALES TAX	0.87			609 976 4976	430	1010
	1592215	05/13/20 SALES TAX	-0.87			609	2025	1010
	1592215	05/13/20 D C TRANSIT TAX	0.06			609 976 4976	430	1010
	1592215	05/13/20 D C TRANSIT TAX	-0.06			609	2026	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.32			101 140 4140	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			101 310 4310	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			101 191 4191	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			101 517 4517	210	1010

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 7 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			290 650 4650	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			601 944 4944	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			602 949 4949	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			604 959 4959	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			605 963 4963	210	1010
	1592215	05/13/20 QTRLY MAINT-CLR 5/13-8/12	14.30			609 976 4976	430	1010
	1592215	05/13/20 SALES TAX	0.98			604 959 4959	210	1010
	1592215	05/13/20 SALES TAX	-0.98			604 2025		1010
	1592215	05/13/20 D C TRANSIT TAX	0.07			604 959 4959	210	1010
	1592215	05/13/20 D C TRANSIT TAX	-0.07			604 2026		1010
	1592215	05/13/20 SALES TAX	0.98			609 976 4976	430	1010
	1592215	05/13/20 SALES TAX	-0.98			609 2025		1010
	1592215	05/13/20 D C TRANSIT TAX	0.07			609 976 4976	430	1010
	1592215	05/13/20 D C TRANSIT TAX	-0.07			609 2026		1010
		Total for Vendor:	270.82					
34111		299 MISSISSIPPI WELDERS SUPPLY CO	135.00					
	1196839	05/01/20 OXY/ACETY LEASE TO 6/27/21	135.00			604 957 4957	410	1010
	1196839	05/01/20 SALES TAX	9.28			604 957 4957	410	1010
	1196839	05/01/20 SALES TAX	-9.28			604 2025		1010
	1196839	05/01/20 D C TRANSIT TAX	0.67			604 957 4957	410	1010
	1196839	05/01/20 D C TRANSIT TAX	-0.67			604 2026		1010
		Total for Vendor:	135.00					
34112		2622 NESS, MIKE	29.98					
	03/22/20	NESS-UNIFORM PANTS	29.98			101 310 4310	214	1010
		Total for Vendor:	29.98					
34113		60 NORTHERN BEVERAGE DIST. CO. LL	23,629.13					
	638384	05/07/20 BEER	8,314.79			609 975 4975	252	1010
	638384	05/07/20 FREIGHT	2.00			609 975 4975	335	1010
	640512	05/14/20 BEER	6,265.72			609 975 4975	252	1010
	640512	05/14/20 FREIGHT	2.00			609 975 4975	335	1010
	642882	05/21/20 BEER	9,042.62			609 975 4975	252	1010
	642882	05/21/20 FREIGHT	2.00			609 975 4975	335	1010
		Total for Vendor:	23,629.13					

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

For Pay Date = 05/28/20  
\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34114		23 PHILLIPS WINE & SPIRITS	9,457.35					
	6030967	05/05/20 LIQUOR	2,194.52			609 975 4975	251	1010
	6030968	05/05/20 WINE	324.75			609 975 4975	251	1010
	6030969	05/05/20 MIXES	88.00			609 975 4975	254	1010
	605180	05/05/20 LIQUOR CREDIT	-108.00			609 975 4975	251	1010
	605180	05/05/20 FREIGHT CREDIT	-1.69			609 975 4975	335	1010
	6033318	05/12/20 LIQUOR	3,653.30			609 975 4975	251	1010
	6033319	05/12/20 WINE	304.00			609 975 4975	251	1010
	6033320	05/12/20 MIXES	482.35			609 975 4975	254	1010
	6036087	05/19/20 LIQUOR	1,845.00			609 975 4975	251	1010
	6036088	05/19/20 WINE	655.72			609 975 4975	251	1010
	6036089	05/19/20 MIXES	19.40			609 975 4975	254	1010
		Total for Vendor:	9,457.35					
34115		2686 PRAXAIR DISTRIBUTION INC	180.95					
	96431079	04/30/20 1 YR ACETYL TO 5/1/21	90.48			101 522 4522	220	1010
	96431079	04/30/20 1 YR ACETYL TO 5/1/21	45.23			101 310 4310	220	1010
	96431079	04/30/20 1 YR ACETYL TO 5/1/21	45.24			601 943 4943	220	1010
		Total for Vendor:	180.95					
34133		5507 REINDERS INC	507.70					
	3163727-00	05/15/20 GRASS SEED/FERTILIZER	507.70			101 517 4517	220	1010
		Total for Vendor:	507.70					
34116		2079 ROCHESTER OVERHEAD DOOR INC	176.72					
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.24			101 310 4310	210	1010
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.24			101 312 4312	210	1010
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.24			101 517 4517	210	1010
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.25			601 943 4943	210	1010
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.25			602 948 4948	210	1010
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.25			604 957 4957	210	1010
	44092	05/14/20 INTERFACE CARD-WASH BAY	25.25			605 963 4963	210	1010
	44092	05/14/20 SALES TAX	1.73			604 957 4957	210	1010
	44092	05/14/20 SALES TAX	-1.73			604	2025	1010
	44092	05/14/20 D C TRANSIT TAX	0.12			604 957 4957	210	1010
	44092	05/14/20 D C TRANSIT TAX	-0.12			604	2026	1010
		Total for Vendor:	176.72					

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 9 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34117		95 ROCHESTER SAND & GRAVEL	1,421.40					
	4900022943	05/08/20 HOT MIX #11	681.95			101 311 4311	220	1010
	4900022975	05/13/20 ASPHALT MIX	739.45			101 311 4311	220	1010
		Total for Vendor:	1,421.40					
34118		6043 SANCO EQUIPMENT LLC	156.15					
	85089	05/12/20 KIT ELECTR CONNECTOR	73.15			101 310 4310	220	1010
	85159	05/13/20 TERMINAL CRIMP	9.85			101 310 4310	220	1010
	85169	05/13/20 KIT ELECTR CONNECTOR	73.15			101 310 4310	220	1010
		Total for Vendor:	156.15					
34134		4491 SARGENT'S	888.95					
	1-250347	05/15/20 REPL TREE-'17 STR ASSMNT PRJ	449.00*			423 311 4311	430 41602	1010
	1-250347	05/15/20 2 TREES-HWY 57 LANDSCAPE PRJ	379.98*			101 310 4310	431	1010
	1-250361	05/15/20 TREE WATER BAGS-HWY 57 LANDS	59.97*			101 310 4310	431	1010
		Total for Vendor:	888.95					
34119		63 SCHOTT DIST CO INC	22,149.95					
	389800	05/07/20 BEER	11,126.75			609 975 4975	252	1010
	389800	05/07/20 NA BEVERAGE	239.45			609 975 4975	254	1010
	389852	05/07/20 BEER	312.20			609 975 4975	252	1010
	390244	05/14/20 BEER	10,411.55			609 975 4975	252	1010
	390244	05/14/20 NA BEVERAGE	60.00			609 975 4975	254	1010
		Total for Vendor:	22,149.95					
34148		6134 SIGMA THREAT MANAGEMENT	250.00					
	05/19/20	KASEL-K-12 THREAT ASSMNT TRNG	250.00			101 210 4210	333	1010
		Total for Vendor:	250.00					
34120		3850 SOUTHERN GLAZER'S OF MN	7,110.22					
	1949961	05/06/20 LIQUOR	611.20			609 975 4975	251	1010
	1949961	05/06/20 WINE	624.00			609 975 4975	251	1010
	1949961	05/06/20 FREIGHT	23.25			609 975 4975	335	1010
	1952002	05/13/20 LIQUOR	2,556.92			609 975 4975	251	1010
	1952002	05/13/20 FREIGHT	24.80			609 975 4975	335	1010
	1954132	05/20/20 LIQUOR	3,143.05			609 975 4975	251	1010

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 10 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	1954132	05/20/20 WINE	96.00			609 975 4975	251	1010
	1954132	05/20/20 FREIGHT	31.00			609 975 4975	335	1010
		Total for Vendor:	7,110.22					
34144		5708 STAPLES BUSINESS CREDIT	390.78					
	7307738200	05/14/20 DRYLINE/MAGNETIC FILE	30.34			101 140 4140	210	1010
	7307738200	05/14/20 TONER CARTRIDGES-L S	360.44*			609 976 4976	210	1010
	7307738200	05/14/20 SALES TAX	24.78*			609 976 4976	210	1010
	7307738200	05/14/20 SALES TAX	-24.78			609 2025		1010
	7307738200	05/14/20 D C TRANSIT TAX	1.80*			609 976 4976	210	1010
	7307738200	05/14/20 D C TRANSIT TAX	-1.80			609 2026		1010
		Total for Vendor:	390.78					
34121		6132 SWEET, CURT	131.00					
	05/11/20	EAB TRIMNT REIMBURSED	131.00			101 524 4524	444	1010
		Total for Vendor:	131.00					
34122		498 TEIGEN PAPER & SUPPLY INC	236.77					
	98043	05/08/20 CLNRS/ROLL TOWELS/NIT GLVS	134.92			211 550 4550	210	1010
	98083	05/08/20 HAND SANITIZER	67.90			211 550 4550	441	1010
	98084	05/08/20 HAND SANITIZER	33.95			101 140 4140	210	1010
		Total for Vendor:	236.77					
34123		5035 VALLI INFORMATION SYSTEMS INC	1,853.44					
	58879	04/30/20 UTILITY BILLING MAILING	370.69			601 944 4944	325	1010
	58879	04/30/20 UTILITY BILLING MAILING	370.69			602 949 4949	325	1010
	58879	04/30/20 UTILITY BILLING MAILING	741.37			604 959 4959	325	1010
	58879	04/30/20 UTILITY BILLING MAILING	370.69			605 963 4963	325	1010
		Total for Vendor:	1,853.44					
34124		5047 WATERVILLE FOOD & ICE INC	139.84					
	05-012414	05/07/20 ICE-LIQUOR STORE	84.80			609 975 4975	257	1010
	05-012472	05/14/20 ICE-LIQUOR STORE	55.04			609 975 4975	257	1010
		Total for Vendor:	139.84					

05/22/20  
09:54:40

CITY OF KASSON  
Claim Approval List  
For the Accounting Period: 5/20  
For Pay Date: 05/28/20

Page: 11 of 13  
Report ID: AP100V

For Pay Date = 05/28/20

\* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
34125		637 WEBER, LETH & WOESSNER PLC	4,573.50					
	APR '20	04/30/20 8.5 HRS LEGAL-P D	963.00			101 160 4160	304	1010
	APR '20	04/30/20 1.5 HRS LEGAL-ADMINISTRATION	217.50			101 160 4160	304	1010
	APR '20	04/30/20 4.6 HRS LEGAL-P&Z	667.00			101 191 4191	304	1010
	APR '20	04/30/20 12.5 HRS LEGAL-BLAINES 14TH	1,812.50			101 191 4191	304	1010
	APR '20	04/30/20 2.4 HRS LEGAL-COUNCIL	348.00			101 111 4111	304	1010
	APR '20	04/30/20 3.2 HRS LEGAL-SHOPKO	464.00*			249 650 4650	430	1010
	APR '20	04/30/20 .7 HR LEGAL-POLICE HOURS	101.50*			101 210 4210	304	1010
		Total for Vendor:	4,573.50					
34157		2407 WINE MERCHANTS	80.00					
	7284659	05/19/20 WINE	80.00			609 975 4975	251	1010
		Total for Vendor:	80.00					
34126		50 XCEL ENERGY	16.04					
	683273305	05/21/20 UTIL SERV-STR LT 4/3-5/2	16.04			101 316 4316	380	1010
		Total for Vendor:	16.04					
		# of Claims	48	Total:				271,611.23



05/22/20  
09:54:41

CITY OF KASSON  
Claim Approval Signature Page  
For the Accounting Period: 5 / 20

Page: 13 of 13  
Report ID: AP100A

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

The claim batch dated \_\_\_\_\_ are approved for payment.

*See signature page*

APPROVED \_\_\_\_\_ Council Member  
\_\_\_\_\_ Council Member

2905 South Broadway  
Rochester, MN 55904-5515  
Phone: 507.288.3923  
Fax: 507.288.2675  
Email: rochester@whks.com  
Website: www.whks.com



May 20, 2020

Honorable Mayor and City Council  
City of Kasson  
401 5<sup>th</sup> Street SE  
Kasson, MN 55944-2204

RE: Kasson, MN  
CCTV Inspection of Sanitary Sewer  
Pay Request No. 1

Dear Mayor and City Council:

Enclosed is Pay Request No.1 for work on the above referenced project.

We recommend payment in the amount of \$54,879.45 to:

Hydro-Klean, LLC  
333 NW 49<sup>th</sup> Place  
Des Moines, IA 50313

Please contact me if you have any questions.

Sincerely,

**WHKS & CO.**

A handwritten signature in blue ink that reads 'Bryan Kaemingk'.

Bryan Kaemingk, P.E.

BK/bk

Enclosure

cc: Timothy Ibisch, City Administrator  
Nancy Zaworski, Finance Director  
Brian Craig, Hydro-Klean

2905 South Broadway  
 Rochester, MN 55904  
 Phone: 507.288.3923



PARTIAL PAYMENT ESTIMATE  
 FOR CONSTRUCTION WORK COMPLETED

Project: CCTV Inspection of Sanitary Sewer  
 Project No.: 8897  
 Location: Kasson, Minnesota  
 Contractor: Hydro-Klean, LLC

Bid Price: \$ 206,452.58

Date: May. 14, 2020

Estimate #: 1

% Complete: 28%

Line No.	Description	Contract Quantity	Unit	Unit Price	Quantity Completed Previous Estimate	Quantity Completed This Estimate	Quantity Completed to Date	Total
1.	Mobilization and Traffic Control	1	LS	\$ 4,800.00	0	0.5	0.5	\$ 2,400.00
2.	Heavy Clean	120	HR	\$ 225.00	0	0	0.0	\$ -
3.	Root Cutting	15,000	LF	\$ 0.75	0	0	0.0	\$ -
4.	Final Project Reports	1	LS	\$ 1,000.00	0	0	0.0	\$ -
5.	6-inch CCTV	1,000	LF	\$ 0.98	0	0	0.0	\$ -
6.	8-inch CCTV	131,043	LF	\$ 0.98	0	56,497.8	56,497.8	\$ 55,367.84
7.	10-inch CCTV	2,230	LF	\$ 0.98	0	0	0.0	\$ -
8.	12-inch CCTV	13,434	LF	\$ 0.98	0	0	0.0	\$ -
9.	15-inch CCTV	7,786	LF	\$ 1.10	0	0	0.0	\$ -
10.	18-inch CCTV	7,856	LF	\$ 1.10	0	0	0.0	\$ -
11.	24-inch CCTV	224	LF	\$ 1.98	0	0	0.0	\$ -

Total Work Completed \$ 57,767.84

Less 5% Retainage \$ (2,888.39)

Less Previous Estimates \$ -

Net Payment this Estimate \$ 54,879.45

## **KASSON PARK BOARD MINUTES**

### **APRIL 21, 2020 DRAFT**

Pursuant to due call and notice thereof, a meeting of the Kasson Park Board was duly held at Kasson City Hall on the 21<sup>st</sup> day of April, 2020 at 6:00 P.M.

**THE FOLLOWING PARK BOARD MEMBERS WERE PRESENT:** Janet Sinning, Liza Larsen, Dan Egger, Greg Kuball and Chuck Coleman

**THE FOLLOWING WERE ABSENT:** Roger Franke, Jason Farnsworth and Deputy Clerk Jan Naig

**ALSO PRESENT:** Parks & Rec Supervisor Ron Unger and City Administrator Timothy Ibisch

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

Coleman asked about the banner for the "Save the Wall" project. Sinning explained the banner was made for the Dodge County Expo. Since the Expo was cancelled, the banner is now on display downtown Kasson.

**II. Approve minutes:** Motion by Kuball and second by Coleman, with all voting Aye, to approve the minutes of the March 2020 meeting.

**III. New Business:**

**A. Aquatic Center 2020 Season.** The Aquatic Center opening is on hold until the MN Department of Health and the Governor's executive order will allow us to open. Depending upon the date, there may need to be adjustments to the hours and programs offered and limits on the numbers in the facility at any given time. It may be necessary to suspend all season memberships and only charge daily fees. Due to the uncertainties, no updated pictures will be taken for season pass holders. There will be more discussion at the May Park Board meeting.

There was also some discussion about having Webber Recreation come earlier in the summer to work on resurfacing the slides if the facility is not able to be opened.

Motion by Egger and second by Kuball, with all voting Aye, to have a pool opening date no later than July 15<sup>th</sup>, 2020.

**B. Adult Softball 2020 Season.** Unger has been in contact with the league commissioner. The adult softball season is on hold until the State allows all communities to begin play. The latest that we can wait and still have a season will be the first week in June. The fields will still be maintained on a regular basis even if no games are scheduled.

- C. Boulevard Tree Planting.** Twenty residents have ordered around 35-40 trees. The Treehouse is looking at the end of May or early June to plant.
- D. 2020 Arbor Day.** National Arbor Day in April has been cancelled. The City's Arbor Day event will be held on May 8<sup>th</sup>, 2020 at 10:00 A.M. at East Diamond Park. Coleman will check with the Lions Club to see if any members will be able to attend. Two trees will be planted. Unger will contact the DCI to see if they will place a picture and article in the paper.

There was also some discussion about the new Tree City USA sign that recognizes our 40<sup>th</sup> year in the program. Unger is looking into possible sites to place the sign.

#### **IV. Old Business:**

- A. Veteran's Park Stone Wall.** John Olive left a message that one of the masons was going to look at the wall on Saturday, April 18<sup>th</sup>. Egglar met with Olive and the mason and was told that the mason feels the wall is savable. He will give an estimate for the total cost of repairing the wall. Olive has limestone that will be donated for the project.

#### **B. Park Projects 2020.**

1. Picnic shelter – Meadowland Park. The Parks Department has the materials for the shelter. Unger is getting pricing for the cement work.
2. 2 Park signs – Meadowland and J Hyde Kasson Park. Signs can be installed once utility locates are done.
3. J Hyde Kasson Park – install cement pad behind backstop
4. Veterans Memorial Park-put yellow safety tile on North 2 ballfield fence
5. Playground modular – Meadowland Park. Unger has pricing from Webber Recreation. Waiting to hear if budget will allow for the purchase.
6. Tree work and stump grinding
7. Lions Park- Install flagpole and landscaping. Plant trees in disc golf course.
8. Seed grass where houses were demolished on East Veterans Memorial Hwy and on the 15<sup>th</sup> Street NE frontage road.

#### **V. Correspondence: None.**

**VI. Adjourn:** Motion by Egger and second by Coleman, with all voting Aye, to adjourn the meeting at 7:10 P.M.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Deputy Clerk

The next scheduled meeting will be May 19<sup>th</sup>.



TREE  
CITY  
USA

CITY OF  
KASSON

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

## Staff Evaluation Memo

To: Mayor and City Council  
From: City Administrator Timothy Ibisch  
Date: May 17<sup>th</sup>, 2020  
Subject: Evaluation of FT Admin. Assistant Amy Johnson

To Mayor and City Council:

Admin. Assistant Amy Johnson has been given her annual performance review. Her performance consistently meets the requirements of the position. Amy brings a generally positive attitude to work and does a good job dealing with the Public. I have advised her to continue learning payroll and utility billing as those skills will allow her to grow her role here at the City. I believe Amy is capable of handling substantially more responsibility than she currently does and I will work to task her more appropriately in the future. I recommend that Amy be moved from Grade 6 Step 1 to Grade 6 Step 2.

Respectfully

Timothy P. Ibisch

**CITY OF KASSON  
RESOLUTION #5.X-20**

**RESOLUTION CERTIFYING DELINQUENT CLAIMS  
TO THE COUNTY AUDITOR**

**WHEREAS**, during 2020, the City of Kasson provided fire related services to properties within the City; and

**WHEREAS**, provisions of the City Code provide that bills for these services remaining unpaid for an extended period shall be certified against the affected properties; and

**WHEREAS**, provisions of the City Code provide that all charges may be assessed against the property; and

**WHEREAS**, payment for the service is due after the service has been provided;

**NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF KASSON, MINNESOTA:**

The Finance Director is hereby authorized to certify to the Dodge County Auditor these charges:

- |    |                             |   |                         |
|----|-----------------------------|---|-------------------------|
| 1. | Forkel, Todd<br>Forkel, Amy | 405 7 <sup>th</sup> St NE<br>PID# 24.432.0090 | Structure Fire \$875.00 |
|----|-----------------------------|---|-------------------------|

The County Auditor shall collect these charges, including 9% interest, along with the 2020 property taxes collectable in 2021.

**ADOPTED** this xxth day of May, 2020

**ATTEST:**

\_\_\_\_\_  
Chris McKern, Mayor

\_\_\_\_\_  
Linda Rappe, City Clerk

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

2905 South Broadway  
Rochester, MN 55904-5515  
Phone: 507.288.3923  
Fax: 507.288.2675  
Email: rochester@whks.com  
Website: www.whks.com



May 22, 2020

Honorable Mayor and City Council  
City of Kasson  
401 5<sup>th</sup> Street SE  
Kasson, MN 55944-2204

RE: Kasson, MN  
16th Street NE Improvements  
Pay Request No. 3

Dear Mayor and City Council:

Enclosed is Pay Request No. 3 for work on the above referenced project.

We recommend payment in the amount of \$541,240.49 to:

Carl Bolander & Sons LLC  
251 Starkey Street,  
Saint Paul, MN 55107

Please contact me if you have any questions.

Sincerely,

**WHKS & CO.**

A handwritten signature in blue ink, appearing to read 'Brandon W. Theobald', is written over the company name.

Brandon W. Theobald, P.E.

BT/jm

Enclosure

cc: Nancy Zaworski, Interim City Administrator  
Steve Johnson, Carl Bolander & Sons LLC.  
Carisa Johnson, Carl Bolander & Sons LLC.

2905 South Broadway  
 Rochester, MN 55904  
 Phone: 507.288.3923



PARTIAL PAYMENT REQUEST  
 FOR CONSTRUCTION WORK COMPLETED

Project: 16th Street NE Improvements  
 SAP: 240-109-001  
 Project No.: 8749  
 Location: Kasson, MN  
 Contractor: Carl Bolander & Sons, LLC

Bid Price: \$1,084,455.00  
 Date: May. 22, 2020  
 Estimate #: 3  
 % Complete: 94.3%

Item No.	Description	Unit	Unit Price	Quantity	Quantity Completed Previous Estimates	Quantity Completed This Estimate	Quantity Completed to Date	Total
2021.501	MOBILIZATION	LS	\$43,366.24	1	0.75	0.2	0.95	\$ 41,197.93
2101.501	CLEARING AND GRUBBING	LS	\$5,000.00	1	1.0	0.0	1.0	\$ 5,000.00
2104.502	REMOVE SIGN	EACH	\$100.00	6	6.0	0.0	6.0	\$ 600.00
2104.503	REMOVE PIPE CULVERTS	LF	\$3.50	500	500.0	0.0	500.0	\$ 1,750.00
2105.504	GEOTEXTILE FABRIC TYPE 5 (P)	SY	\$1.00	21,700	21394.3	305.7	21700.0	\$ 21,700.00
2105.507	COMMON EXCAVATION (P)	CY	\$8.00	11,350	11350.0	0.0	11350.0	\$ 90,800.00
2105.507	STABILIZING AGGREGATE	CY	\$28.00	1,372	864.9	48.1	913.1	\$ 25,565.72
2112.519	SUBGRADE PREPARATION	ROAD STA	\$0.01	75	71.3	3.7	75.0	\$ 0.75
2118.507	AGGREGATE SURFACING (CV) CLASS 5	CY	\$38.00	265	225.3	39.8	265.0	\$ 10,070.00
2211.507	AGGREGATE BASE (CV) CLASS 5 (P)	CY	\$32.00	6,271	5786.8	484.2	6271.0	\$ 200,672.00
2221.507	SHOULDER BASE AGGREGATE (CV) CLASS 5	CY	\$28.00	970	0.0	970.0	970.0	\$ 27,160.00
2232.603	MILLED RUMBLE STRIPS-CL	LF	\$0.35	7,300	0.0	0.0	0.0	\$ -
2232.603	MILLED SINUSOIDAL RUMBLE STRIPS	LF	\$0.40	14,475	0.0	0.0	0.0	\$ -
2360.504	TYPE SP 12.5 WEAR CRS MIX(2.B)3.0" THICK	SY	\$35.00	530	0.0	0.0	0.0	\$ -
2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (3.B)	TON	\$70.00	2,508	0.0	2400.0	2400.0	\$ 168,000.00
2360.509	TYPE SP 12.5 WEARING COURSE MIX (3.C)	TON	\$79.00	1,881	0.0	1743.7	1743.7	\$ 137,753.88
2360.509	TYPE SP 9.5 WEARING COURSE MIX (3.C)	TON	\$78.50	1,881	0.0	1730.0	1730.0	\$ 135,805.00
2501.502	24" RC CULVERT APRON	EACH	\$1,000.00	4	4.0	2.0	6.0	\$ 6,000.00
2501.502	30" RC CULVERT APRON	EACH	\$1,200.00	2	2.0	0.0	2.0	\$ 2,400.00
2501.502	48" RC CULVERT APRON	EACH	\$2,300.00	2	2.0	0.0	2.0	\$ 4,600.00
2501.502	15" CS SAFETY APRON	EACH	\$600.00	14	14.0	2.0	16.0	\$ 9,600.00
2501.503	24" RC CULVERT PIPE	LF	\$68.00	125	125.0	63.5	188.5	\$ 12,818.00
2501.503	30" RC CULVERT PIPE	LF	\$96.00	65	65.0	0.0	65.0	\$ 6,240.00
2501.503	48" RC CULVERT PIPE	LF	\$219.00	71	71.0	0.0	71.0	\$ 15,549.00
2501.503	15" CS PIPE CULVERT	LF	\$37.00	262	262.0	36.0	298.0	\$ 11,026.00
2511.507	RANDOM RIPRAP CLASS III	CY	\$70.00	40	40.0	0.0	40.0	\$ 2,800.00
2531.503	CONCRETE CURB & GUTTER DESIGN B618	LF	\$27.00	500	0.0	500.0	500.0	\$ 13,500.00
2531.504	6" CONCRETE DRIVEWAY PAVEMENT	SY	\$81.00	27	0.0	32.7	32.7	\$ 2,650.32
2540.602	RELOCATE MAIL BOX	EACH	\$200.00	6	6.0	0.0	6.0	\$ 1,200.00
2563.601	TRAFFIC CONTROL	LS	\$7,200.00	1	0.8	0.15	1.0	\$ 6,840.00
2564.502	INSTALL SIGN	EACH	\$350.00	30	20.0	0.0	20.0	\$ 7,000.00
2573.501	STABILIZED CONSTRUCTION EXIT	EACH	\$1,500.00	3	3.0	0.0	3.0	\$ 4,500.00
2573.501	EROSION CONTROL SUPERVISOR	LS	\$0.01	1	0.9	0.05	1.0	\$ 0.01
2573.502	STORM DRAIN INLET PROTECTION	EACH	\$180.00	6	2.0	0.0	2.0	\$ 360.00
2573.503	SILT FENCE, TYPE MS	LF	\$2.50	1,500	900.0	0.0	900.0	\$ 2,250.00
2574.507	COMMON TOPSOIL BORROW	CY	\$35.00	100	0.0	0.0	0.0	\$ -
2575.605	TURF ESTABLISHMENT	ACRE	\$5,500.00	5	0.0	0.0	0.0	\$ -
2582.503	4" BROKEN LINE MULTI COMP (WR)	LF	\$0.30	9,590	0.0	0.0	0.0	\$ -
2582.503	4" SOLID LINE MULTI COMP (WR)	LF	\$0.30	19,485	0.0	0.0	0.0	\$ -
2582.603	PAVEMENT MARKING SPECIAL	LF	\$35.00	11	0.0	0.0	0.0	\$ -
	CHANGE ORDER NO. 1	LS	\$38,596.53	1	0	1.0	1.0	\$ 38,596.53
	CHANGE ORDER NO. 2	LS	\$9,000.00	1	0	1.0	1.0	\$ 9,000.00
<b>Total Work</b>								\$ 1,023,005.14

Less 5% Retained Amount \$ 51,150.26  
 Less Previous Payments \$ 430,614.39

**Net Payment this Estimate \$ 541,240.49**

# AQUATIC CENTER MEMO

---

**To:** Kasson City Council  
**From:** Administrator Tim Ibisch  
**Date:** May 14, 2020  
**Subject:** 2020 Swimming Pool Season Update

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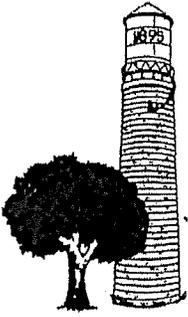
The City Parks and Rec have been discussing the 2020 pool season. Many communities have closed pools or aquatic centers for the 2020 summer pool season. The committee feels that it is possible the swimming pool will open sometime during summer 2020. COVID-19 and Governor Walz's executive orders have been a concern and raised questions with offering summer recreation programs. They reviewed those at length this past week and are still waiting for more info from the Department of Health.

The Staff recommends no swimming lessons being offered in 2020. Since we do not know when or if the pool will open City staff plan on returning prepaid memberships. Jan will begin that process next week. It is likely that annual passes would not be sold; only daily passes would be sold. Revenue collected at the pool will decrease due to no swimming lessons, less passes, and reduced concession sales. The opening is estimated to cost approximately \$30,000.

If and when the pool opens, lifeguards will likely have to enforce social distancing and other safety measures. This may result in reduced numbers of patrons using the pools at a given time. Staff plans on waiting for State Department of Health guidelines before setting any maximum occupancy rules.

The Council should consider staff recommendations and decide as to whether to proceed with the recommendation for the Park Board's June meeting at the regular Council meeting scheduled for June 24th. The pool would be scheduled to open Wednesday, July 1<sup>st</sup>, if allowed by Governor Walz. The plan is to close the pool on Labor Day, weather and life guard availability pending.

**Action Required:** No action required at this time.



TREE  
CITY  
USA

# CITY OF KASSON

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

To: Mayor and City Council Members

From: City Clerk Linda Rappe

Date: May 21, 2020

Subject: Motion for Summary Publication

In order to save cost on publication please made a motion to publish the following summary publication:

Ordinance #876

Cable Franchise Ordinance

Changes have been made to this ordinance and are available at City Hall for review

Linda Rappe

City Clerk

Thank you

**(Bold is updated or new, page #s and formatting will be completed once approved)**



# **CITY OF KASSON EMPLOYMENT POLICY HANDBOOK**

**Adopted by the City Council on \_\_\_\_\_, 2020**

**CITY OF KASSON**

## EMPLOYMENT POLICY

(PAGE NUMBERS WILL BE FORMATTED UPON APPROVAL OF THE HANDBOOK)

### INDEX

#### Part I.

A.	General Policy Statement, Organization & Authorization	4
B.	Statement of Policy	4
C.	Resolutions Repealed	4
D.	Definitions	5

#### Part II.

A.	Procedures	
	1) Applications	7
	2) Examination	7
	3) Conditions of Employment	7
	4) Probationary Period	8
	5) Terminations	8
	6) Status Changes	9
	7) Evaluation	9
	8) Other Employment	9
	9) Disciplinary Actions	10
	10) Hours of Work	12
	11) Overtime	12
	12) Compensation Plan	14
	13) Drug-Free Awareness Program	15
	14) Drug Free Workplace Policy	15
	15) Mutual Respect Policy	18
	15A) Complaint Policy and Procedures	18
	16) Harassment Policy	19
	17) Sexual Harassment Policy	19
	18) Conflict of Interest Policy	20
	19) Communications	
	A) Personal Use	21
	B) Internet Use	22
	C) Electronic Mail	22
	D) Instant Messaging	23
	E) Social Media	23
	F) Storing and Transferring documents	23
	G) Passwords and Physical security of Equipment	24
	H) Notice of Computer Problems	24
	I) Cellular Phone Policy	24

	J) Laptop/Portable Computer Use	25
20)	Prohibiting Firearms at Work	
21)	Credit Card Policy	25
22)	City Driving Policy	25
23)	Contacting the City Attorney	

**Part III.**

A. Benefits and Services

1)	Seniority	28
2)	Holidays	28
3)	Vacation	29
4)	Sick Leave	30
5)	Court and Jury Duty Leave	34
6)	Funeral Leave	34
7)	Special Leaves	34
8)	Family/Medical Leave Policy	35
9)	Military Leave	40
10)	Bone Marrow Donor Leave	40
11)	Absence without Leave	40
12)	School Conference and Activity Leave	40
13)	Terminal Leave	40
14)	Administrative Leave	40
15)	Insurance Program	43
16)	Pension Plan	45
17)	Employee Education, Meeting & Travel Policy	45
18)	Elected Official Out-of-State Travel Policy	47
19)	Safety Eyeglass Policy	48
20)	Uniform Policy	50
21)		

**If this policy and union contracts differ union employees should consult their respective contracts**

CITY OF KASSON  
EMPLOYMENT POLICY

PART I.

A. GENERAL POLICY STATEMENT, ORGANIZATION & AUTHORITY

In adopting this policy, it is the intention of the City Council to establish, insofar as permitted by the laws of the State of Minnesota and the ordinances of the City of Kasson, a uniform City policy, and the following rules, regulations and policies shall apply to all City employees regardless of position except those policies applying to union members as stipulated in a union contract. Any conflict between these policies and other authorized guidelines shall be resolved by the controlling boards or commissions.

B. STATEMENT OF POLICY

It is the policy of the City of Kasson, in recognition of the essential rights of all employees and applicants as individuals, to provide equal opportunities without regard to race, creed, color, religion, national origin, age, sex, disability, ancestry, sexual orientation, marital status, status with regard to public assistance, or membership on a local human rights commission. This policy applies to all phases of employment including, but not limited to, recruitment, hiring and promotion in all job classifications.

It is also the policy of the City of Kasson to take Affirmative Action to insure that all personnel actions, such as rate of compensation, employee benefits, transfers, lay-offs, demotions, training, terminations and promotions shall be administered without regard to race, creed, color, religion, national origin, age, sex, disability, ancestry, sexual orientation, marital status, status with regard to public assistance, or membership on a local human rights commission.

**"The provisions of this personnel policy serve as a guide for administrative actions concerning City personnel matters and shall not be construed as contractual provisions or as establishing terms of employment. All City employees subject to these guidelines are "at will" employees. The City may terminate any employee with or without cause at the sole discretion of the City under guidelines of this policy.** These guidelines as set forth supersede past practices and /or written representation of regular terms or conditions of employment. Rules set out below are not necessarily all-inclusive because circumstances that have not been anticipated may arise, which require or warrant appropriate disciplinary action, including discharge.

Failure of an employee to perform in a manner consistent with this policy shall constitute grounds for reprimand, suspension, demotion or dismissal.

C. RESOLUTIONS REPEALED

Resolutions relative to the personnel and employment policy heretofore adopted by the City Council are hereby repealed. All previous policies inconsistent with those contained herein are also repealed.

**This policy supersedes any and all prior versions of the policy, and all employees are subject to its terms and conditions.**

D. DEFINITIONS

The following definitions apply throughout these rules, unless the context clearly requires another meaning:

Appointing Authority means the City Council or other officer or board authorized by the statute or lawfully delegated authority to make appointments to positions under the City policies.

Council means the City of Kasson City Council.

Day means calendar day except where otherwise stated in a specific rule.

Demotion means a change by an employee from a position to another position with less responsible duties and a lower salary range.

Department Head means an appointed City official duly authorized and responsible to supervise the activities of a department or agency under his or her jurisdiction. The persons in the following positions shall be considered to be Department Heads: the City Administrator, the Community Development Director, the Finance Director, the Electric Supervisor, the Water/Wastewater Supervisor, the Park and Recreation Director, the Director of Public Works, the Chief of Police, the Liquor Manager, Fire Chief, the Ice Arena Supervisor and the Library Director. Additionally, the City Administrator shall be the supervisor of all of the aforementioned Department Heads.

Desirable Qualifications means the requirements of training and experience desired but not necessary to qualify for a given position.

Dismissal means the termination of employment of an employee for cause.

**Employee means an individual who has successfully completed all stages of the selection process.**

**Fulltime means an employee who is required to work forty (40) or more hours per week year-round in an ongoing position.**

Layoff means the forced termination of employment because of shortage of funds or curtailment of services.

Military Leave means the leave of absence granted by state law to employees entering active duty in the armed forces of the State of Minnesota or the United States of America.

Medical Leave means the leave of absence granted by state and federal law to employees meeting the medical qualifications as set forth in policy.

Minimum Qualifications means the requirements of training and experience necessary to qualify for a given position.

Position means a group of current duties and responsibilities, assigned by a department head with recommendation and approval by the City Council, requiring the full or part-time employment of one person.

Probationary Period means the first six (6) months working test period during which a new appointee is required to demonstrate his or her fitness for the position to which he or she is appointed by actual performance of the duties of the position. Police have a one-year probationary period.

Promotion means a change of an employee from one position to another with more responsible duties and a higher salary range.

Resignation means the termination of employment made at the request of the employee.

**Seasonal Employee means employees who work only part of the year (100 days or less) to conduct seasonal work. Seasonal employees may be assigned to work a full-time or part-time schedule. Seasonal employees do not earn benefits or credit for seniority. In order to comply with health care reform law while avoiding penalties, seasonal employees will be scheduled with business needs and in a manner that ensures positions retain seasonal status as intended or, in some rare instances, may be offered health insurance to comply with federal health care reform laws and regulations while avoiding associated penalties.**

Suspension means an enforced leave of absence with or without pay, for disciplinary purposes pending investigation of charges made against an employee.

Temporary Appointment means **a non-permanent, time limited appointment.**

**Temporary Employee means an employee hired for a specific number of days not to exceed 180 days.**

Termination means retirement, resignation or dismissal of an employee.

Transfer means a change from one position to another having the same salary range and usually involving the performance of similar duties and requiring essentially the same qualifications of training and experience.

Veterans means all persons defined as veterans by Minnesota Statute Section 197.45, as amended.

Veterans Preference means the preference granted to veterans by Minnesota Statutes, Section 197.45 and Section 197.46 as amended.

PART II.

A. PROCEDURES

1) Applications

All applications for City positions may be obtained from the City Administrator's office of the City of Kasson. All applications shall be processed by the City Administrator and the appropriate Department Head at the authorization of the City Council. Applications for employment shall generally be made on application forms provided by the City. Other materials in lieu of a formal application may be accepted in certain recruitment situations as determined by the City Administrator or designee. **Supplemental questionnaires may be required in certain situations. All candidates must complete and submit the required application materials by the posted deadline, in order to be considered for the position.**

**Unsolicited applications will not be kept on file.**

**Position vacancies may be filled on an “acting” basis as needed. The City Council will approve all acting appointments. Pay rate adjustments, if any, will be determined by the City Council.**

2) Examination

At the present time there are no validated examinations in use for general City employment. This does not apply to Minnesota Merit System or Civil Service.

3) Conditions of Employment

All full and part time employees shall be required to pass a physical examination **and drug test performed** by a qualified licensed physician as a condition of employment. The physical examination **will include criteria set by the City and both it and the drug test** shall be paid for by the City

As a condition of employment, a criminal background check shall be performed on all applicants selected for interview for employment with the City of Kasson. The results of the criminal background check must be to the satisfaction of the City Administrator and the City Council.

As a condition of employment any potential new employee who would be required by their job description to use City vehicles shall have their driving record checked. The results of the driving record check must be to the satisfaction of the City Administrator and the City Council.

Police candidates are also required to take and pass a psychiatric evaluation. The psychiatric evaluation shall be paid for by the City.

As a condition of employment every employee shall enroll in Direct Deposit of their paycheck.

The use of public property for personal use is strictly forbidden. This includes but is not limited to: borrowing vehicles or equipment for private use; washing private vehicles in public buildings; changing oil or other mechanical work on a private vehicle in a public building (it makes no difference if it is the weekend); allowing others access to public building or equipment for personal use; using meeting rooms for private parties or events that are not regularly available to the general public, etc.

#### 4) Probationary Period

Every employee hired, rehired, transferred or promoted shall be required to successfully complete a probationary period of six months from the date of employment, transfer, or promotion. This period shall be used to observe closely and evaluate the employee's performance, to secure the most effective adjustment of the employee to his or her position. The evaluation procedure and the personnel policy shall be adhered to. Only employees whose performance meets the "meets expectations" standard of work shall be recommended for retention. The probationary period for police officers is 12 months.

In rare or unusual circumstances or conditions that prevent the making of a full and fair determination as a basis for granting regular status or terminating the employee, a six-month extension of the probationary period may be granted. A request for extension must be made through the office of the City Administrator with final decision by the City Council. A request for extension must be submitted by the beginning of the sixth month and shall specify the reasons why the extension is required. A copy of the request shall be provided to the probationary employee.

#### 5) Terminations

##### a. Resignation

An employee may resign from City employment by presenting his or her resignation in writing to the supervisor, with a copy to the City Administrator. At least 14 calendar days shall be required to resign in good standing. Department Heads shall be required to give at least 30 days written notice of termination. Unauthorized leave of absence by an employee for three consecutive workdays shall be considered as a resignation by such employee.

##### b. Reduction In Force

The City Council may terminate an employee without prejudice for the reasons of abolition of a position, shortage of work or funds, or other valid reasons outside the employee's control. No employees shall be terminated while there are emergency, limited-term or probationary employees serving in the same type of position.

##### c. Retirement

Employees intending to retire should notify the City Administrator's office at least 30 days prior to their last workday.

##### d. Termination of Employment Process

An employee desiring to terminate employment shall notify his/her department head in writing (signed) of his/her intention to retire or resign. The copy of this notice shall be sent to the office of the City Administrator for submission to the City Council.

On the employee's final date of employment, he/she shall be responsible for the surrender of all City property to include keys, equipment, materials, city issued clothing, **files, records, usernames,**

**passwords**, etc., to his/her department head. Said items returned shall then be verified by employee's department head as a separate entry in employee's personnel file.

The City Administrator shall issue the appropriate warrants for pay and separation benefits and conclude the individual employee record.

6) Status Changes

a. Promotions/Transfers

Promotions or transfers may be made in emergency situations or when deemed practical by a Department Head and approved by the City Council. The employee must already possess the required qualifications and the required probationary period shall begin from the date of promotion.

Whenever an employee transfers from one City position to another, he or she shall carry with him or her to the new position any accumulated sick leave and vacation benefits, as well as his or her seniority.

7) Evaluation

New employees shall receive training and periodic feedback as to their performance during their probationary period.

Upon the expiration of the probationary period, the employee shall be evaluated using standard evaluation procedures to determine whether the employee shall be placed on regular status. The evaluation date shall be based on the position hire date.

Each regular employee shall be evaluated annually in a private meeting with at least the immediate supervisor, the results to be placed in the employee's personnel file following Council action. Evaluations shall be considered in determining wage/salary step increases and in making promotions, demotions and dismissals. **At least a "meets expectations" is required to be able to gain a step on the pay scale.**

8) Other Employment

Although other employment is not encouraged by the City, any City employee engaging in outside employment shall adhere to the following guidelines:

Employees may not engage in any outside occupation, employment or business that might hinder their impartial or objective performance of their public duties, be incompatible with their City employment or impair their efficiency on the job. Bona fide members of the Kasson Fire Department or the "First Responders," may, at their discretion, respond to emergency fire or medical calls during regular hours of employment; however, City employees performing emergency or critical duties for the City at the time of an emergency fire or medical call, shall not respond to said emergency fire or medical call.

Other employment shall be regarded as secondary to regular City employment and shall not interfere with availability of employees for emergency or call in duty. There shall be no worker's compensation or sick leave payments to any individual injured in the course of outside employment.

## 9) Disciplinary Actions

### a. Verbal Reprimand

A verbal reprimand shall be the most informal type of discipline, and shall be the initial means with which violations of this policy or departmental policy shall normally be dealt. Upon the recognition of a violation by, or problem with, an employee, the Department Head **may** serve documented notice on the employee by verbal reprimand with his/her recommendation toward resolving the employee's action.

### b. Written Reprimand

Upon the failure of verbal reprimand to correct a condition under which employee's performance continues to be substandard or unsatisfactory, or if the employee continues to violate policies of the City, the responsible department head may resort to reprimanding the employee in writing. A written reprimand shall be construed as a warning, and shall clearly describe the nature of the violation and required action and shall be signed by both the department head and the employee. The department head shall cause a copy of the written reprimand to be furnished to the City Administrator's office. The employee shall have the opportunity to respond to the charges conveyed in the reprimand. **Serious infractions may require skipping either the verbal or written reprimand, or both.**

### c. Suspension, Demotion, and Discharges and Causes Therefore

When a department head has good reason to believe that an employee under his or her jurisdiction has given cause for his or her suspension, demotion or discharge, he or she shall notify said employee, in writing, setting forth the charges against him or her. Said written charges shall, with the recommendation of the City department head, then be filed immediately with the City Administrator for subsequent action by the City Council. Upon an official action by the City Council, the City Administrator shall cause a statement of such findings and the decision of the City Council to be served in writing on the employee. Service of this decision upon the employee shall constitute an official notice of his or her suspension, demotion, discharge or exoneration as the case may be. The charges, reply and order of the suspension, demotion, discharge or exoneration shall be filed in the City Administrator's office in the employee's personnel file.

The following causes, while not exclusive, may be causes for suspension, demotion or discharge of an employee from City employment; when such employee:

1. Has violated any lawful and responsible official regulation or order or failed to obey any lawful and reasonable direction made and given by his/her superior(s), when such violation or failure to obey constitutes an act of insubordination or a serious breach of proper discipline has resulted or may reasonably be expected to result in loss or injury to the employee, co-worker or the public;
2. Has been determined intoxicated or impaired due to a prescribed or an unprescribed narcotic drug while on duty;
3. Has been wantonly offensive in his or her conduct or language toward the public or other employees;

4. Has been incompetent or inefficient in the performance of the duties of his or her position;
5. Is careless or negligent with property of the City;
6. Has used, threatened or attempted to use, political influence in securing promotion, leave of absence, transfer, change of classification, pay or nature of work;
7. Has been induced, has induced, or attempted to induce an employee in City government to commit an unlawful act, or to act in violation of any lawful and reasonable official regulation including this policy, or has taken any fee, gift, or thing of value in the course of his or her work or in connection therewith for his or her personal use from any person, when such fee, gift, or item of value is given in the hope or expectation of receiving a favor or better treatment than that normally accorded other persons;
8. Has been absent from duty without leave as defined in this policy or has failed to report after leave of absence has expired, or after such leave of absence has been disapproved, revoked or canceled by the City Council; provided, however, that if such absence or failure to report for duty is excusable, the department head with the approval of the City Council may revoke the charges;
9. Has willfully made a false statement in any questionnaire, application, or form designed or used for the purpose of gaining employment in the City; or has shown proven dishonesty in the performance of duties;
10. Has been guilty of gross misconduct, which shall include but not be limited to petty theft or loan of public property for private or personal use on or off government premises;
11. Illegal sales of intoxicating beverages by employees of the Municipal Liquor Store:

Any employee of the Kasson Municipal Liquor Store who commits an "illegal sale" of an intoxicating liquor shall be discharged notwithstanding any other section or provision contained in the City of Kasson Employment Policy. When the Kasson Municipal Liquor Store manager has good reason to believe that an employee under his/her jurisdiction has made an illegal sale, he or she shall notify said employee, in writing, setting forth the charges against him or her. Said written charges shall then be filed immediately with the City Administrator for subsequent action by the City Council. Upon an official action by the City Council, the City Administrator shall cause a statement of such findings and the decision of the City Council to be served in writing on the employee. Service of this decision upon the employee shall constitute an official notice of his/her discharge or exoneration as the case may be. The charges, reply and order of discharge or exoneration shall be filed in the City Administrator's office in the employee's personnel file.

For the purposes of this section, an "illegal sale" of intoxicating liquor shall be any one or a combination of the following acts:

- a. A sale of intoxicating liquor to a minor.
- b. The sale of intoxicating liquor to an obviously intoxicated person.

- c. The sale of intoxicating liquor on a day or at a time when, by statute, it is illegal to sell intoxicating liquor.

#### 10) Hours of Work

The regular workday for Kasson City Employees shall be eight hours. The regular workweek shall be 40 hours. Department heads reserve the right to vary the scheduling depending on need not to exceed 40 hours in a seven-day (Sunday-Saturday) period.

Department heads may schedule lunch periods for their respective employees on a staggered basis, in those departments where keeping that department open during lunch and break periods is necessary. **An unpaid lunch break of at least 30 minutes will be given to employees when an employee works eight (8) or more consecutive hours.** Fifteen minutes shall be the maximum normal rest period and may be taken twice daily at the discretion of the respective department head. Rest breaks are not to be used to extend lunch breaks, extending starting time or used to leave early. Rest breaks may not be accumulated.

Union employees should consult their individual contracts

#### 11) Overtime

##### a. Exempt Positions

Exempt employees working for the City of Kasson meet the criteria outlined in one of the four Fair Labor Standards Act (FLSA) exemptions (Executive, Administrative, Professional and Computer) in order to meet the “duties” test and be considered exempt.

Exempt employees under the Fair Labor Standards Act are required to work the number of hours necessary to fulfill their responsibilities including evening meetings and/or on-call hours. In recognition for working extra hours, these employees may take some time off during the normal working hours with supervisory approval. Employees shall not earn overtime but also shall not be subject to variations in pay based on quality or quantity of work actually performed. Exempt employees receive a predetermined amount of pay each pay period. Exempt employees must submit a time sheet to report paid sick, holiday and vacation leave. Submission of a time sheet for regular work hours is voluntary.

Exempt employees are required to use paid leave when on personal business or away from the office for four (4) or more hours on a given day. Exempt employees must communicate their absence to the City Administrator or his/her designee who has discretion to deviate from the standard leave policy for specific situations. Additional notification and approval requirements may be adopted by the City Administrator for specific situations as determined necessary.

Absences of less than four (4) hours do not require the use of paid leave as it is presumed that the staff member regularly puts in work hours above and beyond the normal workday requirement.

If one of the above employees regularly absents themselves from work under this policy and it is found that there is excessive time away from work which is not justified, the situation shall be handled as a performance issue. If it appears that less than forty (40) hours per week is needed to fulfill the position’s

responsibilities, the position shall be reviewed to determine whether a part-time position shall meet the needs of the City.

Deductions from the weekly salary may be made when: The employee is absent for a day or more for personal reasons unrelated to illness or injury; the employer imposes penalties for a major safety violation (e.g., suspension without pay); no work is performed in that week.

b. Non-Exempt Positions

The maximum workweek for non-exempt employees shall be 40 hours. Overtime may be worked with the prior consent of the respective department heads. When an employee works more than forty (40) hours, the City must pay overtime at the rate of 1 1/2 times the employer’s rate of pay, or shall grant time off through compensatory time at 1 1/2 hours off for each hour of overtime worked.

Union Employees should consult their respective contracts.

Vacation, sick leave, **comp time, holidays** and breaks of less than 15 minutes shall be counted as hours worked for the purpose of determining entitlement to overtime compensation.

c. Compensatory Time

Compensatory time-off shall be allowed as a method of overtime payment. This means that employees will receive **1 1/2 hours off for each hour worked in excess of 40 hours per week credited to the employee’s comp time account.** This **comp time** shall then be used as time off at such time mutually agreeable to the employee and the Department Head. The employee shall have the option of choosing compensatory time or monetary compensation for hours worked in excess of 40 hours per week. It is intended the above procedure shall permit the City to provide each regular employee with a full paycheck on a year around basis and to avoid unpaid layoffs.

Comp-time shall be used up as time off as soon as practical. The compensatory time off must be documented on the employee’s time form, and may not at any time accrue to more than 80 hours of available compensatory time. Compensatory time off shall not be counted as hours worked for the purpose of determining entitlement to overtime compensation.

d. On-Call

**Union employees should consult their respective contracts.**

e. Court Time

When a police officer is required to appear in court on City matters on his day off, court time shall be considered work time. The officer shall be paid for court time from the time they leave their home destined for the courthouse to the time they return home from the courthouse.

**Union Employee Consult your Contract**

f. Meals, Breaks

**Union Employees Consult your contract.**

If a police officer is not completely relieved from duty for the purposes of eating regular meals (breakfast, lunch or dinner), these meal periods shall be considered work time in the computation of the officer's entitlement to overtime compensation. If the police officer is completely relieved from duty for the purpose of eating regular meals, these bona fide meal periods shall not be considered as work time.

g. Seasonal, Temporary and Part Time Employees

Seasonal, temporary, part-time employees shall be paid overtime in an amount equal to the minimum overtime rate established by the State of Minnesota Fair Labor Statutes Act.

12) Compensation Plan

The City of Kasson utilizes a Base Pay Structure. Adjustments may be made upon approval of the City Council.

a. Regular Employees

**Only those employees who receive a “meets expectations” or higher on their annual performance evaluations shall be eligible for continued pay adjustments.**

b. Part Time Employees

**Once the part-time employee has worked 1000 hours, they shall have a performance evaluation. Only those employees who receive a "meets expectations" or higher on the performance evaluation shall be eligible for a step increase.**

c. Paydays

Paydays shall be on a biweekly basis. All employees shall participate in the electronic transfer of paychecks, known as Direct Deposit.

13) Drug Free Awareness Program

The City's ongoing "Drug-free Awareness Program" is hereby established to inform employees regarding:

1. The dangers of drug abuse in the workplace.
2. The City's policy of maintaining a drug-free workplace.
3. Any available drug counseling, rehabilitation, and employee assistance programs.
4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

It shall be the responsibility of the Office of City Administrator to inform all new employees of this policy at orientation and all present employees by written notification.

14) Drug-Free Workplace Policy

a. Scope

The Drug-Free Workplace Act of 1988 (hereafter "Act") was enacted on November 18, 1988, as part of other federal omnibus drug legislation. This law requires organizations applying for federal grants to certify that they shall provide a drug-free workplace.

In accordance with the Act and for the benefit of its employees, the City of Kasson through the implementation of this policy is committed to maintaining a drug-free workplace.

b. Policy

The unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace. Any violation of this policy by an employee of the City of Kasson shall result in personnel action as indicated in Item C, including possible termination of employment, when appropriate.

c. Guidelines

1. Terminology

Unless otherwise indicated in this policy, the terms used have the same meanings that they have in the Act and in the regulations adopted pursuant to the Act. The term "workplace" refers to all facilities or places operated or owned by the City as well as any location at which an employee is engaged in work for the City.

2. Responsibilities

- a. As a condition of employment, employees shall abide by the policy and notify the office of the City Administrator of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after the conviction.
- b. Within ten (10) days after receiving such notice from the employee or otherwise receiving actual notice of the conviction, the City shall notify the appropriate federal agency.
- c. In addition, within thirty (30) days of receiving such notice from the employee or otherwise receiving actual notice of the conviction, the City shall take at least one (1) of the following actions in regard to the convicted employee:
  - 1. Take appropriate personnel action against the convicted employee, up to and including termination; and/or
  - 2. Require the convicted employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.
- d. Procedures for employees with Commercial Driver's Licenses who test positive for drugs or alcohol must follow procedures set out in the MMUA Drug and Alcohol Testing Consortium.

### Alcohol Testing, Limitation of Duties and Employee Compensation

If the test of a City of Kasson Employee, who is subject to the requirements of 49 C.F.R. Part 382, results in an MRO verified positive test or breath test for alcohol with an alcohol concentration of 0.04 or greater, the employee is placed on leave immediately following notification and is permitted to use compensatory time, sick time or vacation time, and/or unpaid leave. At a minimum, an employee who has violated the prohibited alcohol use rules shall not be allowed to return to duty until a subsequent test results in an MRO verified negative test.

An employee whose test results indicate an alcohol concentration of 0.02 or greater, but less than 0.04, shall not be allowed to perform safety sensitive functions until the start of the employees next regularly scheduled duty period, but not less than 24 hours following the alcohol test. The employee shall not be allowed to drive City vehicles during the same period and a designated supervisor shall arrange for the employee to receive a ride home. Leave shall continue as described herein until a subsequent test results in an MRO verified negative test.

### Drug Testing, Limitation of Duties and Employee Compensation

If the test of a City of Kasson employee, who is subject to the requirements of 49 C.F.R. Part 382, results in an MRO verified positive test for drugs, the employee is placed on leave immediately following notification and is permitted to use compensatory time, sick time or vacation time and/or unpaid leave. The employee is entitled to the option of a retest of the initial sample for confirmation, the cost of which is provided for by the employee.

### Assessment, Treatment and Follow-up Testing for Drugs or Alcohol

The employee shall be referred by the City of Kasson to an appropriate substance abuse professional for assessment and enrollment in a treatment and rehabilitation program. The employee must be assessed and, if recommended by the substance abuse professional, initiate treatment for drug or alcohol abuse by the preapproved agency as quickly as possible, but within a time not to exceed five working days. Results of the positive drug or alcohol test and terms of the rehabilitation shall remain confidential, except as provided by the Federal Regulations.

Employees referred to the treatment of a rehabilitation program as a result of an MRO verified positive drug test or breath or other test showing an alcohol concentration above 0.04, must comply with all other conditions of treatment and counseling program recommended by the substance abuse professional.

Successful completion of the prescribed program shall be required for the employee to continue employment with the City of Kasson. Return to duty shall occur only upon the direction of the MRO or substance abuse professional. Upon returning to work, employees shall be subject to a minimum of six unannounced tests for a period of not to exceed sixty months.

### Financial Responsibility

All insurance benefits in force at the time of the position test shall continue at the expense of the City, and shall be reimbursed by the employee within sixty days of his or her return to work or upon termination of the employee's employment, whichever occurs first thus assuring the continuation of benefits for the

employee upon return to work. All expenses of the substance abuse treatment and rehabilitation program shall be paid for by the employee, with the employee health insurance provider funding that portion as provided in the benefit plan. Employees opting to not comply with any portions of the assessment, treatment and follow-up requirements, also opt to discontinue employment with the City of Kasson, at which time the costs incurred by the City are due in full.

### Work Duties and Return to Work

Non-covered duties of the employee on leave shall be reassigned until the MRO or substance abuse professional determines that the employee may return to duty. Employees who undergo substance abuse treatment and counseling under this policy and who continue to work for the City of Kasson must meet all established standards of conduct and job performance.

### Disciplinary Actions

An employee holding a commercial drivers license whose test results indicate drug use or alcohol concentration of 0.04 or greater shall be subject to the Disciplinary Actions for employees as outlined in this Policy.

### Repeat Offense

If an employee is undergoing substance abuse treatment and counseling or has returned to duty upon successfully completing such treatment and rehabilitation and a subsequent test is verified by the MRO as positive, or results in an alcohol concentration of 0.04 or greater, the employee shall be terminated.

## 15) Mutual Respect Policy

### a. Purpose

Mutual respect, consideration, and courtesy are traditional at the City of Kasson and are expected of every member of its staff. All staff members of the City of Kasson have the right to pursue their careers without fear of intimidation or harassment from co-workers or their organizational superiors.

### b. Policy

Disrespectful behavior of any kind -- sexual or any other form, ranging from malicious or idle gossip, backstabbing, inappropriate humor and subtle hints to overt acts, threats or physical contacts--shall not be tolerated. An individual who experiences intimidation or harassment is asked to report it, using the complaint policy and procedure listed in item 15A.

## 15A Complaint Policy and Procedure

Complaints directed to City Administrator, the Department Heads or Supervisors shall be considered as to whether the complaint alleges illegal activity, a violation of city policy, or simply poor employee conduct. The City particularly and specifically has an obligation to investigate if there are complaints of discrimination or harassment; employee theft, embezzlement, or fraud; retaliation based upon making a complaint or claim of any type of harassment. No employee who reports a complaint shall be retaliated

against in any way. Retaliation of any type shall also be categorized as harassment under the Mutual Respect Policy. All written complaints must be investigated. All written complaints must be signed, confidentiality cannot be guaranteed.

In a timely manner, response to a complaint may include some or all of the following:

- Consultation and review of employee handbooks, personnel policies, union contracts, city code and other written procedures, particularly to determine the appropriate course of action and documentation.
- Contact with law enforcement if necessary
- Selection of an investigator, if it is not the person to whom the complaint was made.
- Interview with the complainant
- Interview with offender
- Interviews with others as appropriate
- Review of information gathered
- If appropriate, corrective action shall be taken. The City has the right to apply any sanctions or a combination of sanctions to deal with unreasonable conduct, such as:
  - Counseling the offender(s)
  - Establishment of an improvement plan
  - Probation, with a warning of suspension or discharge for continuing or recurring offenses
  - Suspension without pay
  - Termination

Any disciplinary action resulting from a complaint should be placed in the offender's personnel file.

If at the end of the review conducted by the City Administrator, the Department Heads or Supervisors, the complainant feels the complaint is not satisfactorily resolved, the person may approach the City Council.

#### 16) Harassment Policy

The City of Kasson is committed to providing a work environment that is free of discrimination. Harassment based upon a person's race, creed, color, religion, national origin, age, sex, disability, ancestry, sexual orientation, marital status, status with regard to public assistance, or membership on a local human rights commission is unlawful. In keeping with this commitment, the City of Kasson strictly prohibits unlawful harassment in any form, including verbal, physical and visual harassment.

This policy strives to provide a safe work environment, free from unreasonable interference, intimidation, hostility or offensive behavior on the part of supervisors, co-workers, visitors or agents of the City. This included a prohibition against posting, wearing or distributing items that may be considered offensive. It also acknowledges that harassment of all types is against the law and shall not be tolerated by the City of Kasson.

If an employee believes they have been harassed by a co-worker, supervisor, visitor, or agent of the City, they should follow the Complaint Policy and Procedures set out in 15A of this handbook.

#### 17) Sexual Harassment Policy

It is the policy of the City of Kasson that sexual harassment of employees is prohibited. The City of Kasson believes that every employee has the right to a work environment free from sexual harassment.

Any employee found to have acted in violation of this policy shall be subject to appropriate disciplinary action, which may include termination.

"Sexual harassment" includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical contact or other verbal or physical conduct or communication of a sexual nature when:

1. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of an individual's employment; or
2. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment; or
3. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or creates an intimidating, hostile, or offensive work environment; and the employer knows or should know of the existence of the harassment and fails to take timely and appropriate action; or
4. such conduct is based on sex and would have not occurred "but for" the sex of the victim even though it is not clearly sexual in nature of an explicit sexual advance.

Anyone wishing to file a claim of sexual harassment should follow the Complaint Policy and Procedure set out in 15A of this handbook.

#### 18) Conflict of Interest Policy

To maintain proper control and accountability over City functions and operations and to reduce potential organizational conflicts of interest that may arise due to the employment of an employee's spouse, relative or roommate, the following policy shall apply:

- a. The term "relative" when used in this policy shall mean any two or more individuals who are related to each other by blood, marriage, adoption or legal guardianship. This shall include "relative" of council members or their spouses as defined here.
- b. The term "roommates" when used in this policy shall mean any two or more individuals who reside in the same dwelling unit.
- c. The City shall not employ two or more roommates or two or more persons who are relatives in regular full-time or regular part-time positions under the following circumstances:
  1. Where one employee shall appoint, supervise, evaluate, discipline or dismiss another of his/her relatives or his/her roommate.
  2. Where one employee shall be responsible for auditing the work of another member of his/her relatives or his/her roommate.
  3. Where confidentiality of the City would be compromised.

4. Where other circumstances exist, which would place those defined as “relatives” or “roommates” in a situation of actual, reasonably foreseeable or perceived conflict between the City’s interest and their own.

### (19) COMMUNICATIONS

EVERYTHING INCLUDED IN THE COMMUNICATIONS SECTION IS SUBJECT TO THE MN DATA PRACTICES ACT AND IS THE PROPERTY OF THE CITY OF KASSON

#### General Information:

This policy serves to protect the security and integrity of the City of Kasson’s electronic communication and information systems by educating employees about appropriate and safe use of available technology resources. Computers and related equipment used by City employees are property of the City. The City reserves the right to inspect, without notice, all data, e-mails, settings or any other aspect of a City-owned computer or related system, including personal information created or maintained by an employee. The City shall do so on an as-needed basis as determined by the City Administrator or Department Head.

An employee who violates any aspect of this policy may be subject to revocation of certain system privileges or disciplinary action up to and including termination.

#### A) Personal Use

The City recognizes that some personal use of City-owned computers and related equipment has and shall continue to occur. Some controls are necessary, however, to protect the City’s equipment and computer network and to prevent abuse of this privilege.

- Reasonable, incidental personal use of City computers and software (e.g. word processing, spreadsheets, e-mail, Internet, etc.) is allowed but should never preempt or interfere with work use. All use of City computers and software, including personal use, must be consistent with provisions in this policy.
- Employees shall not connect their own peripheral tools or equipment to City owned systems (such as digital cameras, PDAs, disks or flash cards, etc.), without prior approval from the City Administrator or Department Head and must follow provided directions for protecting the City’s computer network.
- Files from appropriate personal use of the City’s equipment may be stored on your computer’s hard drive, providing the size of all personal files does not exceed 50MB.
- The City may inspect any data or information stored on its equipment or network, even if the information is personal to the employee.
- City equipment or technology shall not be used for personal business interests, for-profit ventures, political activities or other uses deemed by the City Administrator to be inconsistent with City activities. If there is any question about whether a use is appropriate it should be forwarded to the City Administrator for a determination.
- Only city employees may use city-owned equipment.

Software, hardware, games and screen savers

In general, the City shall provide all software and hardware required for an employee to perform his or her job duties. Requests for new or different equipment or software should be made to your supervisor. Except as provided below, employees shall not download or install any software on their computer without the prior approval of the City Administrator. The City reserves the right to remove any unauthorized programs or software, equipment, downloads or other resources.

Microsoft clipart and photo files contained on the site [www.microsoft.com](http://www.microsoft.com) may be downloaded by employees without prior approval. "Automatic Microsoft updates" may be downloaded without prior approval and should be completed by a user within two days of notice.

Unapproved software or downloads (free or purchased), hardware, games, screensavers, toolbars, clipart, music and movie clips, other equipment, software, or downloads that have not been specifically approved by the City Administrator may compromise the integrity of the city's computer system and are prohibited.

### B) Internet

The following considerations apply to all uses of the Internet whether business related or personal.

- There is no quality control on the Internet. All information found on the Internet should be considered suspect until confirmed by another source.
- Employees may not participate in any Internet chat room unless the topic area is related to City business
- The City may monitor any employee's use of the Internet without prior notice, as deemed appropriate by the City Administrator.
- Reasonable personal use of the Internet during non-work hours (breaks, lunch hour, before or after work) is permitted. Employees may not at any time access inappropriate sites. Some examples of inappropriate sites include but are not limited to adult entertainment, sexually explicit material, or material advocating intolerance of other people, races, or religions, etc.; with the exception of the Police Department for use in an investigation. If you are unsure whether a site may include inappropriate information, you should not visit it.
- Internet use during work hours should be limited to subjects directly related to job duties.
- No software or files may be downloaded from the Internet unless approved in advance by the City Administrator. This includes but is not limited to free software or downloads, maps weather information, toolbars, music or photo files, clipart, screensavers and games.

### C) Electronic Mail

The City provides employees with an e-mail address for work-related use. Some personal use of the City's e-mail system by employees is allowed, provided it does not interfere with an employee's normal work and is consistent with all City policies.

Employee e-mails (including those that are personal in nature) may be considered "public" data and may not be protected by privacy laws. E-mail may also be monitored as directed by the City Administrator and without notice to the employee. The following policies relate to e-mails of both business and personal content:

- Use common sense and focus primarily on using e-mail for City business. Never transmit an e-mail that you would not want your boss or other employees to read (e.g. avoid gossip, personal information, swearing, etc.)
- Use caution or avoid corresponding by e-mail on confidential communications (e.g. letters of reprimand, correspondence with attorneys, medical information, etc.)
- Do not open e-mail attachments or links from an unknown sender. Delete junk or “spam” e-mail without opening it if possible. Do not respond to unknown senders.
- Do not use harassing language, including sexually harassing language or any other remarks including insensitive language or derogatory, offensive or insulting comments or jokes in an e-mail.
- Do not gossip or include personal information about yourself or others in an e-mail.
- Do not curse or use swear words in an e-mail.

#### D) Social Media

Cities should distinguish between use of social media sites such as Facebook, et al., blogs and microblogs such as Twitter, for official city business versus personal use. When using social media to support official city business in accordance with job duties, individuals should clearly identify themselves as connected to the city. Personal use of social media by city staff – whether about the city or not, and whether positive or negative – shall reflect on the city as a whole. Personal use of social media should not violate any city policies already in existence, such as those on harassment prevention.

#### E) Storing and transferring documents

Electronic documents, including e-mails and business-related materials created on an employee’s home or personal computer for City business, should be stored on the City network in accordance with records retention policies for that department. The following are some general guidelines that may be useful to consider:

- E-mail that is simple correspondence and not an official record of City business should be deleted (from both the “Inbox” and the “Deleted” box) as soon as possible and should not be retained by employees for more than three months. The City shall not retain e-mails longer than one year on the network or in the network back-ups.
- E-mail that constitutes an official record of City business must be kept in accordance with all records retention requirements for the department and should be copied to appropriate network files for storage.
- City-related documents that an employee creates on his or her home computer or any other computer system should be copied to the City’s network files.
- Documents or e-mails that may be classified as protected or private information should be stored separately from all other materials.

If you are unsure whether an e-mail or other document is a government record for purposes of records retention laws, or whether it is considered protected or private, check with your Department Head.

Transferring data and documents between computer systems requires information to be stored on a flash or USB drive, or other storage media. These items may also be used to transmit computer viruses or other items harmful to the City's computer network. Ensure that the installed anti-virus software on each computer protects against these threats by automatically scanning storage media for viruses and similar concerns. The anti-virus software provides automatic updates, but should be reviewed often.

#### G) Passwords and physical security of equipment

Employees are responsible for maintaining all computer and media passwords and following these guidelines:

- All media addresses and passwords are the property of the City. All are immediately surrendered to the city upon termination or suspension.
- Your passwords should not be shared or told to anyone.
- Passwords should not be stored in any location on or near the computer. If necessary, store your password in a document or hard copy file that is locked when you are absent from your desk. Do not store it electronically in a palm pilot or cell phone system.

It is recommended that employees lock their workstation (press Ctrl-Alt-Del keys) if you shall be away from your desk or office for more than five minutes. Do not leave city computer equipment in an unlocked vehicle or unattended at any off-site facility (airport, restaurant, etc.) If your office or desk area is in a high-traffic public area, check with the City Administrator about appropriate security measures.

#### H) Notice of computer problems

Employees are responsible for notifying their Department Head or the Finance Director about computer problems or odd computer behavior. Employees should err on the side of caution when reporting issues because small problems may indicate a more serious network or computer system issue.

#### I) Cellular Phone Policy

**Cellular telephones are intended for the use of city employees in the conduct of their work for the city. Supervisors are responsible for the cellular telephones assigned to their employees and will exercise discretion in their use. Nothing in this policy will limit supervisor discretion to allow reasonable and prudent personal use of such telephones or equipment provided that:**

- **Its use in no way limits the conduct of work of the employee or other employees.**
- **No personal profit is gained or outside employment is served**

**All cell phone records about city business are subject to the Minnesota Government Data Practices Act. What this means is that if a request were received, the city would be under the obligation to determine what information is public data and what information is private data and would need access to the employee's phone records and possibly the phone itself in order to provide the data that is being requested. Therefore, the best**

practice is to limit usage of personal cell phones for city business to that which is truly necessary or be prepared to produce your cell phone and the associated records if needed.

Supervisors may prohibit employees from carrying their own personal cell phones during working hours if it interferes with the performance of their job duties.

Use of public resources by city employees for personal gain and/or private use including, but not limited to, outside employment or political campaign purposes, is prohibited and subject to disciplinary action which may include termination and/or criminal prosecution, depending on the circumstances. Incidental and occasional personal use may be permitted with the consent of the supervisor.

J) Laptop/Portable Computer Use:

It is the responsibility of the employee using a laptop computer or other portable equipment, to keep the equipment in a safe environment, protected to the extent possible from theft or damage. Any portable computer damaged or stolen must be reported immediately to the City. All data collected, stored, processed or disseminated by City employees on portable computer equipment owned by the City is governed by the Data Privacy Act. Additional software or programs may not be loaded without prior authorization and any copying of software on a portable computer for personal use is prohibited.

**20) PROHIBITING FIRE ARMS AT WORK**

The City of Kasson hereby establishes a policy prohibiting all employees, except sworn employees of the Police Department, from carrying or possessing firearms while acting in the course and scope of employment for the city. This policy includes employees with valid permits to carry firearms. The possession or carrying of a firearm by employees other than sworn Police Officers is prohibited while working on city property or while working in any location on behalf of the city. This includes but is not limited to:

- Driving on city business;
- Riding as a passenger in a car or any type of mass transit on city business;
- Working at city hall or any other city-owned work site;
- Working off-site on behalf of the city;
- Performing emergency or on-call work after normal business hours and on weekends;
- Working at private residences and at businesses on behalf of the city;
- Attending training or conferences on behalf of the city;

An exception to this policy, employees may carry and possess firearms in city-owned parking areas if they have obtained the appropriate permit(s). Therefore, if a city employee must drive his or her personal vehicle on city business, he or she may check a firearm with the city Police Department during the work day and retrieve it after work. The Police Department will establish procedures to ensure that the firearm is locked up and is not able to be retrieved by anyone other than the owner/employee.

When responding to on-call work from home after regular work hours, an employee is prohibited from bringing a firearm in their private vehicle unless the vehicle remains in a parking lot and is not needed in order to respond to the call.

**Violations of this policy are subject to disciplinary action in accordance with the city's disciplinary procedures policy.**

**The City reserves the right to search and inspect employee property while on City premises, while operating City machinery, equipment or vehicles for work-related purposes, or while engaged in City business off premises including desks, lockers and file cabinets.**

**The City encourages employees who are aware of policy violations to promptly report the violations to their supervisors or to the City Administrator. No employee acting in good faith, who reports violations of this policy will be subject to retaliation or harassment based upon their report.**

## 21. CREDIT CARD POLICY

The police department and utility departments have charge accounts for gas. Each charge should identify the vehicle, mileage, department to be charged and the person signing the receipt. The City also has charge accounts at local businesses. Each purchase at these businesses should identify the department to be charged and the person signing the receipt.

**The City Administrator, Finance Director, Deputy Clerk, Fire Chief, Police Chief, Public Works Director, and Library Director have City credit cards and authorization to use it.** Department Heads are responsible for verifying and approving each credit invoice for their Department.

**ABSOLUTELY NO PERSONAL PURCHASES/CHARGES ARE ALLOWED.**

## 22. CITY DRIVING POLICY

**This policy applies to all employees. The city expects all employees who are required to drive as part of their job to drive safely and legally while on city business and to maintain a good driving record.**

**The city will examine driving records once per year for all employees to determine compliance with this policy. Employees who lose their driver's license or receive restrictions on their license are required to notify their immediate supervisor on the first work day after any temporary, pending or permanent action is taken on their license and to keep their supervisor informed of any changes thereafter. The city will determine appropriate action on a case-by-case basis.**

### Driver Training

Each City department will be responsible for determining what, if any, initial training will be necessary for new hires or transferred employees. Supervisors will arrange for on the job or special training if needed. All employees will be expected to participate in driving related safety courses deemed relevant to their departments and/ or job classifications. Such courses may be offered periodically through the City's safety program or may be offered through and for specific departments.

Remedial or supplemental driver training may be required for drivers who have been identified as having such need. Examples of this include, but are not limited to patterns of violations found during review(s) of the driving record, complaint(s) from members of the public, and/or any accidents or "near misses" that the employee might be involved in.

### Accident Reporting, Review and Analysis

Law enforcement reports will be the primary means accepted to document the facts of a City vehicle accident. The employee should contact the law enforcement agency with jurisdiction (where the accident occurred) immediately following the incident and request that a report be completed. The employee shall submit to any testing and provide any documentation as requested by law enforcement.

### Vehicle Inspection, Maintenance and Records

Each department within the City should establish vehicle inspection and maintenance programs to meet its needs. Practices and criteria will be developed to comply with state and federal DOT standards, Minnesota rules and statutes, along with manufacturers' recommendations. Written or electronic records will be arranged in a systematic fashion to document all inspection, service and repair.

### Use of Personal Vehicles for City Business

Employees should avoid using their own private vehicle to respond to emergencies that arise except where absolutely necessary, or as directed by their immediate supervisor, Department Head, Chief of Police, Fire Chief, or the City Administrator. The City recognizes that from time-to-time, employee(s) may need to use his/her/their own vehicle to respond to emergency situations that occur within the City. If and when this situation arises, the employee shall obey all traffic laws and regulations in response to the emergency. Employees shall not operate their own personal vehicle in response to City emergencies without a valid license and insurance as required by law.

### Seatbelt Use and Distracted Driving

City employees are required to wear seatbelts and obey all traffic rules pursuant to Minnesota Law. The City will not be responsible for any citation that the employee might receive during the course of their employment whether they are using a private vehicle or a City owned vehicle, and will not indemnify the employee for any fines, fees, expenses, or damages. The first priority of all employees while driving City vehicles is the safety of themselves, their passengers and the public. Communication devices, electronic equipment and vehicle controls should only be used or adjusted when it is clearly safe to do so. Drivers shall obey current state laws pertaining to driver distraction and exercise good judgment in areas allowing discretion.

## **23. Contacting the City Attorney**

**In order to avoid potential conflicts and to control the cost of legal services, the City of Kasson adopts the following policy regarding contacting the city attorney.**

**The following procedure is established for City employees, Commissioners and Council Members that want to contact the City Attorney for assistance:**

- **Submit their request to the City Administrator or the Mayor, in writing.**
- **State the purpose of the contact.**
- **Obtain approval prior to calling the Attorney.**

**Requests will be approved by the Mayor or the City Administrator if the request meets one of the following criteria:**

- **The request is for information on an issue currently affecting city business**
- **The request is for information on an issue relevant to current city business**
- **The request is for information that could create a potential problem relevant to city business.**

**If the request for information is agreed to at any Council meeting, then no further approval is necessary.**

**If the request is made to the Attorney during a meeting s/he is attending, no further approval is necessary.**

**In the case of on-going City projects, approval will be given to authorized staff on a per project basis.**

**The City Attorney will share information and legal opinion with the City Council, and/or Commissioners at the next appropriate meeting.**

**Nothing in this section shall limit the Police Department’s access to the City Attorney.**

**Nothing in this section shall limit any person’s rights under the law to contact the City Attorney.**

**The City Attorney has been advised of this policy and agrees to follow it. The City Attorney also:**

- **Reserves the right to investigate the validity of any request,**
- **Will confine his/her answer to only the issue presented,**
- **Reserves the right to refuse to respond,**
- **May choose to contact the Mayor or the City Administrator prior to responding.**

**PART III.**

**A. BENEFITS & SERVICES**

**1) Seniority**

Seniority shall be determined by an employee's length of employment time, and is the basis for determining various employee benefits. Only full-time and continuous employment time shall count toward seniority. Seasonal or temporary work time prior to appointment to regular full-time status shall not count toward seniority. Authorized leave of absence as well as lay-off because of lack of work or funds shall not result in loss of seniority.

**2) Holidays**

Full-time employees shall receive 80 hours to be divided equally among the designated holidays throughout the year. (Except years when Christmas Eve falls on a weekday those years there shall be 84 hours). Union employees should consult their respective contracts in regards to holidays. The City shall

observe the designated holidays by conducting no official business, excluding those departments required to maintain necessary operations. Union employees should refer to their union contract in regard to work performed on the holiday.

Designated holidays are as follows:

- a. New Year's Day - January 1st
- b. Martin Luther King Day - 3rd Monday in January
- c. Washington's & Lincoln's Birthdays - 3rd Monday in February
- d. Memorial Day - Last Monday in May
- e. Independence Day - July 4th
- f. Labor Day - First Monday in September
- g. Veterans Day - November 11th
- h. Thanksgiving Day - 4th Thursday in November
- i. Day after Thanksgiving Day - 4th Friday in November
- j. Christmas Day - December 25th

Holidays falling on Sunday shall be observed on the following Monday by those employees working Monday through Friday. Holidays falling on Saturday shall be observed on the preceding Friday by such employees, with the exception of the New Year's Day Holiday, which shall be observed the following Monday. During years in which Christmas Eve falls on a weekday a ½ day (afternoon) shall be observed as a holiday. If Christmas Eve falls on a weekend no holiday shall be "observed".

All regular employees working twenty (20) hours or more a week on a year- round basis are eligible for holidays at their regular rate of pay on a pro rata basis.

### 3) Vacation

#### a. Eligibility

Full-time salaried or hourly employees and part-time employees who are regularly scheduled to work 30 hours or more per week on a year-round basis shall accrue paid vacation at the regular rate of pay on a pro rata basis for actual hours worked. Only time actually worked while the employee is so classified shall count towards vacation eligibility and benefits.

Employees regularly scheduled to work less than 30 hours per week and temporary or seasonal employees shall not be eligible for vacation benefits.

#### b. Amount of Vacation Allowed

Beginning 1 through 2 years consecutive full-time service	3.08 hours per pay period(10 days)
Beginning 3 through 7 years consecutive full-time service	4.62 hours per pay period(15 days)
Beginning 8 through 11 years of consecutive full-time service	5.54 hours per pay period(18 days)
Beginning 12 through 15 years of consecutive full-time service	6.46 hours per pay period(21 days)
Beginning 16+ years of consecutive full-time service	7.39 hours per pay period(24 days)
Union employees should consult their contract	

c. Other Terms and Conditions

Transferred and promoted employees may utilize accrued vacation time during their probationary period only with the approval of their supervisor. Vacation time accrued by an employee in another office or department shall be transferred with the employee to the new office or department.

Employees who are on a lay-off or on an authorized leave of absence without pay shall not accrue vacation or sick leave time during the period of such layoff or authorized leave.

d. Accrual

An employee may accrue vacation leave to a maximum of 1-1/2 times the vacation leave earned by the employee in the year. Four (4) or more continuous weeks of vacation may be taken only if efficient operation of the department may be continued and must be approved by the City Council.

e. Requests

On a regular basis, department supervisors shall consult with employees eligible for vacation to determine the vacation schedule for the department. Employees requesting vacation time shall submit such request in writing at least ten (10) days in advance to the department supervisor. If more than one (1) employee in a given office requests vacation time for the same period, requests shall be considered by the department supervisor and vacation shall be granted on the basis of seniority and/or other circumstances surrounding the situation. Requests for vacation time shall not be granted if the employee's absence may impair the efficiency of the office or department. Notice in advance shall be given to the City Administrator's office as to vacations to be taken by department heads of three days or more.

f. Waiving Vacation Period

Employees shall not be permitted to waive vacation time for the purpose of receiving double pay.

Employees may use accumulated vacation time as an extension of sick leave, provided sick leave benefits have been exhausted, with the approval of the department supervisor.

g. Terminal/Unused Vacation

When an employee **resigns in good standing** or when an employee is laid off or retires, he/she shall be paid for vacation time accrued and unused to the date of separation. The retiring employee may choose to convert the unused vacation to their Post Retirement Medical Expense Account.

4) Sick Leave

a. Eligibility

Full-time and part-time employees consistently working twenty (20) hours or more per week shall be eligible for sick leave grants. In the case of regular part-time employees, grants shall be made on a prorated basis directly proportionate to the number of hours worked. Employees classified as temporary, part-time (less than 20 hours per week) and seasonal shall not be eligible for sick leave.

b. When Granted

Sick leave with pay shall be granted for personal illness, medical examination, medical treatment or legal quarantine, for the employee and minor children, or in the case of a work-connected injury.

Per State Statute **181.9413** an employee may use up to 160 hours of sick leave for illness, medical examination, medical treatment or legal quarantine for adult children, spouses, siblings, parents, parent-in-laws, grandchildren, grandparents, and stepparents. This also allows for use of sick time for "safety leave" to provide or receive assistance personally or for listed relatives due to sexual assault, domestic abuse or stalking. However, for these relatives, the leave is limited to 160 hours in any 12-month period. The 160-hour limit does not apply to the employee's stepchild, biological or foster child, either under 18 or under 20 if still attending secondary school.

When an employee is eligible for Worker's Compensation payments for hours of lost time due to a work related injury or illness, the employee may supplement these payments with a prorated portion of his or her sick leave pay, so that the combination of the two shall equal his or her regular pay for a period. When the period of disability is three days or less, all lost time shall be paid from the employee's sick leave account on a prorated basis directly proportionate to the number of hours worked, as Minnesota Statutes do not provide for Worker's Compensation payment during this period. The work related injury shall be reported immediately to the employee's supervisor, who shall complete a "Supervisor's Report of Accident" form for submission to the City Administrator's Office. The employee shall, at the earliest possible opportunity, appear at the City Administrator's Office to assist in completion of a "First Report of Injury" form. The lost time shall be limited to the actual time deemed medically necessary for the treatment of said work related injury or illness, and shall be documented as such on the employee's time sheet.

Employees who are on a lay-off or on an authorized leave of absence without pay shall not accrue sick leave time during the period of such layoff or authorized leave.

c. Request for Sick Leave

When a request for sick leave is necessary, employees shall notify their respective department heads at the earliest practicable time. Failure to make a diligent effort to give such notice may result in a payroll deduction for the time taken. Employees claiming sick leave for more than three (3) consecutive days may be required to file with their respective department supervisor, competent written evidence that they have been absent as authorized for this purpose. (In the case of a serious illness of self or in the immediate family requiring the employee's attendance see the Family Medical Leave.) Additional sick leave may be granted by the City Administrator.

d. Accrual

3.39 hours of sick leave shall be granted for each completed pay period. Additions to or deductions from each employee's sick leave account shall be made each pay period. Only days that the employee would normally have worked shall be charged against his or her sick leave account. For employees hired before January 1, 1999, unused sick leave shall accrue to a maximum of 1000 hours. Employees hired on or after January 1, 1999 shall be allowed to have a maximum accumulation of 600 hours of sick leave.

e. Exclusions

The following situations are excluded from sick leave benefits:

1. When illness or injury is due to or incurred while in the employ of others.
2. When illness, injury or physical inability results from excessive use of alcohol, or non-prescribed drugs, or abuse of prescribed drugs except as part of the medically accepted treatment program.
3. During an unpaid leave of absence with stated guidelines.
4. When holidays occur during an employee's sick leave.
5. After termination of employment.

f. Unused Sick Leave

When an employee who leaves employment with the City of Kasson and meets the minimum requirements of this program as outlined below, he/she shall be eligible to participate in a post-employment insurance program provided by the City of Kasson.

A. Employee has completed:

1. Ten (10) to fourteen (14) years of employment with the City of Kasson and;
2. Has between three hundred (300) and four hundred (400) hours of sick leave accumulated as of their last day of employment.

This employee shall have the first 300 hours accumulated converted on a 2 to 1 formula. The dollar value of accumulated sick leave hours (base 300 hours) shall be equal to one-half (1/2) of the hours at the time of termination/retirement multiplied by the employee's hourly rate of pay at the time of termination/retirement.

The hours accumulated in excess of 300, up to 600 hours shall be converted on a 4 to 1 formula. The dollar value of accumulated sick leave hours in excess of the 300 base hours shall be equal to one-fourth (1/4) of the hours at the time of termination/retirement, multiplied by the employee's hourly rate of pay at the time of termination/retirement.

The total dollars available based on the formulas as described above shall be deposited in the insurance program provided by the City for the sole purpose of paying medical related expenses.

The employee may also elect to contribute all of the unused vacation they have accumulated to this account.

B. Employee has completed:

1. Fifteen (15) to nineteen (19) years of employment with the City of Kasson and;
2. Has between four hundred (400) and five hundred (500) hours of sick leave accumulated as of their last day of employment:

This employee shall have the first 450 hours accumulated converted on a 2 to 1 formula. The dollar value of accumulated sick leave hours (base 450 hours) shall be equal to one-half (1/2) of the hours at the time of termination/retirement, multiplied by the employee's hourly rate of pay at the time of termination/retirement.

The hours accumulated in excess of 450, up to 600 hours shall be calculated on an hour for hour (1-1) formula. The dollar value of accumulated sick leave hours in excess of 450 base hours shall be equal to each hour (1-1) at the time of qualification, multiplied by the employee's hourly rate of pay at the time of termination/retirement.

The total dollars available based on the formula as described above shall be deposited in the insurance program provided by the City for the sole purpose of paying medical related expenses. The employee may also elect to contribute all of the unused vacation they have accumulated to this account.

C. Employee has completed:

1. Twenty (20) or more years of employment with the City of Kasson and;
2. Has between five hundred (500) and six hundred (600) hours of sick leave accumulated as of their last day of employment:

That employee shall have the first 450 hours accumulated converted on a hour for hour (1-1) formula. The dollar value of accumulated sick leave hours (the first 450 hours) shall be equal to the hours multiplied by the employee's hourly rate of pay at the time of termination/retirement.

The hours accumulated in excess of 450, up to 600 hours shall be converted on a two to one (2-1) formula. The dollar value of accumulated sick leave hours in excess of 450 hours shall be equal to one-half (1/2) of the hours at the time of qualification, multiplied by the employee's hourly rate of pay at the time of termination/retirement.

The total dollars available based on the formula as described above shall be deposited in the insurance program provided by the City for the sole purpose of paying medical related expenses. The employee may also elect to contribute all of the unused vacation they have accumulated to this account.

- D. Employees who do not meet the minimum range of accumulated hours in the program: 300 – 400 hours for 10-14 years; 400 – 500 hours for 15-19 years; and 500 – 600 hours for 20 or more years, shall not be eligible to receive any payment for unused sick leave.

- E. All monies earned as a result of this unused sick leave program must be used to pay medical related expenses per the program provided by the City of Kasson. No monies shall be paid directly to the terminating/retiring employee.

5. Court and Jury Duty Leave

After notice to department supervisor, an employee shall be granted leave with pay for:

1. Service upon a jury.
2. Appearance before a court, legislative committee or other judicial or quasi-judicial body as a witness in an action involving a federal government, State of Minnesota, or a political subdivision thereof, in response to a subpoena or other direction by proper authority.

The employee shall turn over to the City any per diem payment received as a result of service on a jury or as a witness in the above listed actions. Money received as expenses shall be kept by the employee.

Any absence, whether voluntary or in response to a legal order to appear and testify in private litigation, not as an employee of the City but as an individual, shall be taken as a deduction from the employee's comp time account or from the employee's vacation account. If these accounts are exhausted this time may be taken as leave of absence without pay with department head approval.

6. Funeral Leave

In the event of death of a member of the immediate family, funeral leave may be taken for the actual time required, not to exceed three (3) workdays, except with the approval of the department supervisor. However, in the case of a spouse or child, up to forty (40) hours per incident may be granted. In this case "Immediate family" shall mean spouse, children, parents, grandparents, grandchildren, siblings or spouse's immediate family. These hours are NOT deducted from the sick leave account.

Employees are also granted eight (8) hours within a 12-month period of Funeral Leave to be used for funerals not involving immediate family members with the approval of the employee's department supervisor. These hours ARE deducted from the sick leave account.

7. Special Leaves

Full-time and part-time employees may be granted a leave of absence without pay for periods not to exceed twelve (12) months. A written application must be submitted to the respective department head. Leaves may be granted at the recommendation of the employee's respective department head and with the approval of the City Council. Leave agreements must be in writing and signed by the interested parties.

Probationary employees may be granted leave without pay for periods not to exceed thirty (30) calendar days only in the event of sickness, disability, or death in the family. Written application for such leave shall be supported by evidence as may be required by the employee's respective department head and the City Council. Extension of leave for probationary employees not to exceed six (6) months, may be granted under the recommendation of the respective department head, with the approval of the City Council.

All leave without pay shall be subject to cancellation by the respective department head and the City Council if at any time it is found that the employee is using the leave for purposes other than specified at

the time of approval (in this case the employee could also be subject to disciplinary action), or when the interests of the City of Kasson require that said employee return to his/her employment.

Sick leave and vacation leave shall not accumulate during leaves without pay, however, the requesting employee may be required to use any accumulations of comp time, vacation and sick leave used respectively. Medical insurance, if desired to be kept in force by the employee, shall be paid in full by the employee after thirty (30) days. Positions restoration shall be at Council's discretion.

## 8. Family/Medical Leave Policy

### A. Policy

It is the policy of the City of Kasson, to provide up to a total of twelve (12) workweeks of leave during a 12-month period (using a rolling 12-month period, defined as the prior 12 months), for employees at the time of birth or adoption of their child or at the time of a serious health condition affecting the employee or a family member. This policy is adopted in accordance with the federal "Family and Medical Leave Act of 1993". Family/Medical Leave shall be taken simultaneously with Minnesota Parenting Leave.

### B. Eligibility

An employee qualifies when that person have been employed by the City for least twelve (12) months and has worked at least 1250 hours in the twelve (12) months preceding the commencement of the leave. Employers must count hours employees would have worked but for military service as part of the 1250 hour requirement to determine FMLA eligibility.

### C Definitions

- (1) spouse – means a husband or wife as defined or recognized under State law for purposes of marriage in the State where the employee resides, including common law marriage in States where is it recognized,
- (2) son or daughter – means a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing in *loco parentis*, who is either under age 18, or older and “incapable of self-care because of a mental or physical disability”
- (3) parent – means a biological, adoptive, step or foster father or mother, or any other individual who stood in *loco parentis* to the employee when the employee was a son or daughter.(but not parent-in-law),

## FAMILY - PARENTAL LEAVE

Eligible employees may take family leave for the birth of a child, and to care for the newborn child, or for the placement of a child for adoption or foster care. A "son or daughter" is defined in section 8 (C)(2). An employee entitlement to leave for the birth or placement of a son or daughter expires at the end of the 12-month period beginning on the date of the birth or placement. Circumstances may require that leave begin before the actual date of birth or placement. This type of leave may not be taken intermittently.

A husband and wife who are both eligible for leave and who are both employed by the City are permitted to take only a combined total of twelve (12) weeks of leave during the designated 12-month period.

**Before an unpaid leave may begin the employee shall substitute any accrued sick time, once that is exhausted then they shall substitute any accrued comp time, once that is exhausted, they shall substitute any accrued vacation time.** Employers may not require employees to use paid time off, vacation pay where the employee on FMLA leave is also receiving disability benefits or worker's compensation benefits.

## FAMILY - MEDICAL LEAVE

Eligible employees may take family medical leave to care for their spouse, son or daughter, or parent (but not parent-in-law) as defined in section 8(C), if that family member has a serious health condition or for a personal serious health condition that makes the employee unable to perform the essential functions of their position. Married employees would each have 12 weeks for their own serious health condition or to care for an immediate family member, as defined.

A "serious health condition" is defined as an illness, injury, impairment or physical or mental condition that involves:

- any period of incapacity or treatment in connection with or consequent to inpatient care (i.e., an overnight stay) in a hospital, hospice or residential care facility;
- any period of incapacity requiring absences from work, school or other regular daily activities of more than three (3) calendar days that also involves continuing treatment by (or under the supervision of) a health care provider; or
- continuing treatment by (or under the supervision of) a health care provider for a chronic or long-term health condition that is incurable or so serious that, if not treated, would likely result in a period of incapacity for more than three (3) calendar days.

Examples of a "serious health condition" include but are not limited to:

- heart attacks and conditions requiring surgery (e.g., bypass or valve operations)
- most cancers
- back conditions requiring extensive therapy or surgery
- strokes
- severe nervous disorder (e.g., mental illness resulting from stress)
- severe respiratory conditions
- pregnancy, severe morning sickness, prenatal care
- childbirth and recovery from childbirth
- appendicitis
- pneumonia
- emphysema
- severe arthritis
- injuries caused by serious accidents on or off the job
- treatment for substance abuse (not absence caused by use of substance)

With respect to an employee, the term "serious health condition" is intended to cover conditions or illnesses that affect the employee's health to the extent that he/she must be absent from work on a recurring basis for three (3) days or more and involves continuing treatment by a health care provider.

With respect to family members, the term "serious health condition" is intended to cover conditions or illnesses that affect the health of the family member so that he/she is similarly unable to participate in school or in his/her regular daily activities. Family leave may be taken because of the illness of a son, daughter, spouse or parent (as described in the first paragraph) this does not include in-laws.

**Before an unpaid leave may begin the employee shall substitute any accrued sick time, once that is exhausted then they shall substitute any accrued comp time, once that is exhausted, they shall substitute any accrued vacation time.** Employers may not require employees to use paid time off, vacation pay where the employee on FMLA leave is also receiving disability benefits or worker's compensation benefits.

#### QUALIFYING EXIGENCY LEAVE

The FMLA regulations define exigency leave to include:

- Short term deployment;
- Military events and related activities;
- Child care and school activities;
- Financial and legal arrangements;
- Counseling;
- Rest and recuperation;
- Post employment activities;
- Additional activities where the employer and employee agree to the leave;

#### QUALIFYING EXIGENCY LEAVE

The qualifying exigency leave permits employees the opportunity to handle affairs concerning the call of a parent, child or spouse to federal military service. The January 16, 2009 regulations extend qualifying exigency leave only to families of National Guard or Reserve components called to state service. The qualifying exigency leave counts against the employee's 12 week per 12 month total FMLA leave period.

#### CARING FOR MILITARY PERSONNEL LEAVE

The second type of military leave permits an employee to have protected leave for a maximum of 26 weeks in a single 12-month period. The leave year for this type of leave must commence on the first day the employee begins the caring for military personnel leave regardless of whether or not the employer uses a different system (e.g. calendar year) for other FMLA leaves.

Furthermore, although this 26-week leave is available only once in a 12-month period, additional leaves for other covered members or for the same service member, if a new injury or sickness develops, are available in subsequent 12-month periods.

#### NOTIFICATION - PARENTAL AND MEDICAL LEAVES

When the need for family leave is foreseeable for a birth or placement of a child, the employee must give the City at least thirty (30) days' notice before the date the leave is to begin. Request for a leave should be made by completing a "Leave of Absence" form.

When planning medical treatments, employees should consult with their respective Department Head when giving notice and make reasonable efforts to schedule the leave so as not to unduly disrupt the department's operations, subject to the approval of the health care provider.

When unforeseen events occur that require leave, employees must give notice as soon as practicable, ordinarily within one or two working days. Notice should be given either in person or by phone when medical emergencies are involved, and may be given by the employee's spouse, other family member or other responsible party if the employee is unable to do so due to a serious health condition. Written notice shall not be required in the case of a medical emergency.

## GENERAL PROVISIONS

### Intermittent Leave

Employees may use intermittent leave or leave on a reduced schedule, subject to requirements for notice and certification for the care of a spouse, son, daughter or parent (as described in section 8(C)) with a serious health condition, or for their own serious health condition, when leave on this basis is medically necessary. Intermittent leave could be a few hours off, or a day or a week off at intervals as the employee's needs require. A reduced leave schedule could be a regular schedule of a three-day week, or working only mornings, etc.

### Medical Certification

Upon requesting leave because of a serious health condition of a spouse, son, daughter, parent (as described in section 8(C)) or an employee's own serious health condition, the employee must have the health provider of the person with the condition complete the "Certification of Physician or Practitioner" form.

Medical certification for family medical leave must be provided in advance or at the start of the leave. If the need for the leave does not permit this timing, medical certification should be provided within 15 calendar days after the leave begins, unless it is not practicable to do so under the circumstances.

If there is reason to doubt the validity of the medical certification, the City may require, at its own expense, the opinion of a second health care provider designated or approved by the City, but not employed regularly by the City.

If the second opinion differs from the first opinion, the City may require, at its own expense, the opinion of a third health care provider, designated or approved jointly by the City and the employee. The third health care provider's opinion is final and binding by both the City and the employee. The City may require the employee to obtain subsequent medical re-certification on a reasonable basis.

### Position Restoration

The employee shall be entitled to be restored to his/her prior employment benefits, status, pay and other terms and conditions of employment, or to an equivalent position the employee held prior to FMLA leave. An employee who has taken unpaid leave due to a serious health illness he/she has personally experienced

must provide a statement from his/her physician prior to resuming work that states that the employee is fully able to return to work.

#### Exceptions:

The City Council shall have the option of denying restoration under the Key Employee Restoration rule, upon the determination that the city would sustain substantial and grievous economic injury. The term "Key Employee" is defined as an employee who is salaried, and is among the highest paid 10 percent of all salaries and non-salaried employees. In determination of this status, the year-to-date earnings as of the date leave is requested shall be used in the employer's computation. If the city, during the FMLA leave, eliminated a work shift, thus laying off all employees in that shift, or affected the transfer of employees according to an existing collective bargaining agreement or reduced the amount of overtime as an operational necessity to all employees there would be no right to restoration.

#### Key Employee Restoration

The City Council may deny restoration of a key employee should a determination be made that restoration would cause the city a "substantial and grievous economic injury" to its operations. Factors in this consideration would include whether the city has the ability to temporarily replace the key employee as opposed to hiring a permanent replacement, in addition to having to reinstate the key employee to an equivalent position within the organization. Upon receiving a request from a key employee for leave, the City Council shall notify the employee of his/her status as a key employee.

#### Pay Adjustments

The employee shall be entitled to any pay scale adjustments that occurred during the unpaid leave of absence period.

#### Benefits

Sick leave and vacation shall continue to accumulate only during periods of compensated leave. Sick leave and vacation benefits shall cease to accrue during periods of unpaid leave.

The City shall maintain coverage under the group health plan, for the duration of the leave, at the level and under the conditions that coverage would have been provided if the employee had continued working and had not taken leave. During unpaid leaves, premiums shall be recovered from employee per payroll deduction within 60 days upon return to work. In the event the employee fails to return to work at the end of the leave period, or due to circumstances other than those expressed in the leave of absence request, or failing to provide re-certification of medical condition, the City Council may seek recovery of health care premiums paid by the city on behalf of the employee.

#### Catastrophic Circumstances

If an employee claims that he/she cannot return from leave because of a serious health condition, the City may require that this claim be supported by medical certification from a health care provider. The employee must provide a copy of the medical certification within 15 calendar days from the date of the City's request. Approvals for leave under this provision are as outlined in the Kasson Employee Policy. This policy is intended to be a general summary of the FMLA. Each situation shall be evaluated on a case by case basis in accordance with the Statute and regulations.

For the forms for Family/Medical Leave see the City Clerk.

## **9. Leave Donation Policy**

**With the consent of the City Administrator, employees having accrued regular sick leave and/or vacation leave will be allowed to donate a portion of such accrued regular sick leave and/or vacation leave to a shared bank in order to aid fellow employees experiencing a major life threatening illness suffered by the employee, the employee's spouse, or the employee's minor child. A major life-threatening illness shall include, but not necessarily be limited to: heart attack, stroke, organ transplant, or other life-threatening illness as defined by a physician's diagnosis. Major life-threatening illnesses must be supported by a physician's statement to be eligible for consideration.**

**An employee is only eligible to receive donated sick leave and/or vacation leave for normal work hours lost due to a life-threatening illness as defined above. An employee will be eligible to receive donated sick leave and/or vacation leave only after the employee's own accrued sick leave, emergency sick leave, compensatory leave, vacation leave, and all other accrued leave have been exhausted.**

**A full-time employee will be allowed to receive up to 20 days (160 hours) of donated leave for any single major life-threatening illness. A part-time employee will be allowed to receive up to 10 days (80 hours) of donated leave for any single major life-threatening illness. No employee will be eligible to receive donated leave until he or she has successfully completed the probationary period at the time of their initial hire with the City.**

**An employee using donated time from the shared bank must not be receiving a paid disability benefit from any source that is greater than or equal to his or her base salary (including an employer-sponsored or personal insurance policy). If otherwise eligible to receive donated leave, employees receiving a paid disability benefit less than his or her base salary would be eligible to receive a pro-rated benefit equaling the difference between the disability benefit received and their base salary.**

**A full-time employee may donate no more than 16 hours of sick leave and/or vacation leave to the shared bank per calendar year. A part-time employee may donate no more than 8 hours of sick leave and/or vacation leave to the shared bank per calendar year. An employee who is donating sick leave and/or vacation leave must do so from the employee's own regular accrued sick leave and/or vacation leave, and must do so in 8 hour increments. Donations from the employee's emergency sick leave are prohibited.**

**A written request using the appropriate form available at City Hall to donate sick leave or vacation leave to the shared bank, or to request to use time from the shared bank must be submitted to the City Administrator. The City Administrator shall have the right to deny and/or limit leave donation requests as deemed necessary and in the best interests of the City of Kasson.**

**Donations shall remain anonymous. However, the employee requesting to use time from the shared bank has the option to request the City Administrator send out an employee communication informing others of his or her need for donated leave. If the employee would like to include medical information in the outgoing communication, the employee must provide the City Administrator with written permission for the information to be released.**

**Donations made to the shared time-off bank are non-refundable, and there are no tax implications to the donating employee. Donated hours are taxable to the receiving employee and are not eligible for additional accrual of benefits. Donations shall be converted in the shared bank based on the donor's hourly rate of pay and given to eligible recipients as time-off hours based on their hourly rate of pay.**

**Donated leave cannot be used for any severance pay, or paid out to an employee in the form of cash, or used in any other manner other than what is stated in this policy.**

**Nothing in this policy shall limit or extend the employee's rights under the Family and Medical Leave Act.**

10. Military Leave

Employees who are in the service in the armed forces of the State or of the United States shall be entitled to leaves of absence as provided for by Minnesota Statutes, Section 192.261. Notification must be made to the department supervisor.

11. Bone Marrow/Organ Donor Leave (MN State Statute 181.945, 181.9456)

Employees who average 20 or more hours per week may take paid leave, not to exceed 40 hours, and subject to verification, to undergo medical procedures to donate bone marrow.

12. Absence Without Leave

Any absence of an employee from scheduled duty that is not properly reported to and authorized by his or her respective department head shall be deemed an absence without leave for which compensation shall not be paid by the City. Unauthorized absence of an employee for three (3) consecutive work days shall be considered by his or her respective department head and the City Council as a resignation of such employee, except in the cases where the conditions of such absence were beyond the employee's control.

13. School Conference and Activity Leave (MN State Statute 181.9412)

Employees may take unpaid leave (they may substitute vacation or comp time pay) up to 16 hours per year to attend school conferences or classroom activities related to the employee's child, provided the conference or activity cannot be scheduled during non-work hours.

14. Terminal Leave

(See Terminal Vacation)

15. Administrative Leave

POLICY

The City of Kasson recognizes that employees involved in critical incidents may be subject to stress reactions both during and post incident. Knowing that these stress reactions may have a corrosive effect on the employee, potentially leading to long term professional and personal problems, the policy of the City shall be to provide immediate follow up care to involved employees as the City deems necessary.

## PURPOSE

To clearly establish for agency personnel:

- Events which are critical incidents.
- Reporting responsibilities for supervisors.
- Departmental level response to critical incidents.
- Involved employee responsibilities.

## SCOPE

This section should be applicable to employees involved in critical incidents directly and may extend to employees with indirect involvement. This policy applies to incidents that occur while the employee is on-duty, at work acting within their capacity as an employee of the City of Kasson.

## STANDARDS

### DEFINITIONS

#### A. Administrative leave:

Paid leave granted to an employee that does not affect or reduce the Employee's annual/vacation or sick leave balance.

#### B. Critical incident:

1. An incident in which deadly force, as defined in MS. 609.066, Subdivision 1, is used by an officer.
2. An incident resulting in death, great bodily harm, or substantial bodily harm to an employee of the City of Kasson or to a member or members of the public.
3. Particularly gruesome suicides or homicides, brutal child abuse cases, or several difficult incidents occurring within a short time frame.
4. A life threatening event or an employee involved with a life or death struggle with another.
5. Additional examples of critical incidents may include, but are not limited to:
  - a. Hostage situations
  - b. Pursuits
  - c. Sudden death or serious injury to a child
  - d. Difficult rescue efforts
  - e. A victim and family known by the responder
  - f. A victim with overwhelming traumatic injuries
  - g. Natural disasters or mass casualty incidents
  - h. Significant unfavorable media coverage of an event

#### C. Immediate Family Members

The employee's spouse, child or stepchild.

#### D. Involved Employee:

An employee of the City of Kasson, or department support personnel who are directly or indirectly involved in a critical incident.

## REPORTING AND RESPONSIBILITIES

A. The department head shall determine if an event is a critical incident as defined by this policy. Occurrences determined to be critical incidents are to be reported immediately to the City Administrator. Through knowledge of the incident, observation of and discussion with involved employees, the City Administrator shall assess whether or not involved employees shall be granted immediate leave from the work place, or continue their respective shifts.

B. The City Administrator may grant employees demonstrating an emotional reaction to the incident administrative leave up to three working days in length. The City Administrator may extend administrative leave for up to two weeks in duration. Employees seeking administrative leave beyond three days must be engaged in a treatment or counseling program intended to alleviate the effects of the critical incident upon the employee.

## DUTY OFFICERS OR DEPARTMENT HEAD DOCUMENTATION

In addition to immediate notification of the City Administrator the senior on-duty officer or Department Head shall prepare written documentation of the incident prior to completion of the work shift. This report may be a narrative supplemental report or, in the absence of a narrative, a memorandum to the City Administrator. The City Administrator may waive this requirement at his/her discretion.

## DEPARTMENT HEAD RESPONSIBILITIES

The Department Head may order debriefings or visits with an experienced licensed psychologist or mental health professional as soon as possible, but no later than 72 hours after the incident. The City Administrator retains the authority to require attendance by employees involved in a critical incident. Employees required or electing to attend de-briefings or professional visits shall be compensated per contract language or City personnel policy as appropriate.

## EXTENDING SERVICES TO FAMILY

Critical incidents not only affect the employee but immediate family members as well. If requested, and at the Administrator's discretion, the City may assist with arranging professional counseling and follow up care by an experienced licensed psychologist or mental health professional for immediate family members affected by the aftermath of the incident.

## POSTTRAUMATIC STRESS SYNDROME BENEFIT

Minnesota State Statute 299A.411 requires law enforcement agencies to provide certain benefits to officers who have been clinically diagnosed as suffering from Posttraumatic Stress Syndrome as a result of the lawful taking of a life and are unable to perform other peace officer job duties provided by the employer. Employees involved in incidents covered by this legislation shall be afforded the benefits as required by State Statute.

## RETURN TO WORK

Employees placed on leave following involvement in a critical incident may be required to meet with an experience licensed psychologist or mental health professional to assure that the employee is prepared for return to work.

## 16. Insurance Program

**The City of Kasson will pay health insurance premiums for all employees per the terms of the current fully executed labor agreements.**

**In accordance with the federal health care reform laws and regulations, the city shall offer health insurance benefits to eligible employees and their dependents that work on average or are expected to work 30 or more hours per week or the equivalent of 130 hours or more per month. In order to comply with health care reform law while avoiding penalties, part-time employees will be scheduled with business needs and in a manner that ensures positions retain part-time status as intended**

The City will also offer a dental plan that employees may purchase on a pre-tax basis. The City will provide, Life, AD&D, Short Term Disability and Long-Term Disability for each fulltime employee.

### Flexible Spending Plan

Employees may elect to fund a medical reimbursement account and/or a dependent care reimbursement account and/or a dental and vision only reimbursement account depending on the health savings plan that they choose. This benefits the employee, allowing them to recover unreimbursable medical and dependent care costs by payroll deductions made on a pre-tax basis, thus reducing the employee's tax liability and thereby enhancing their earnings. Employees qualify for participation in this program following six months of employment with the City of Kasson. Policies and procedures governing the Flexible Spending Plan shall be defined by the firm under contract with the City of Kasson for this purpose. Funds in the medical reimbursement account may not be used to fund dependent care and vice versa. Maximum amounts that are reimbursable to the employee for the purpose of medical reimbursement and for dependent care reimbursement are as established by contract by the City of Kasson. Charges that exceed the City contribution for insurance coverages may be reimbursed through this Flexible Spending Program.

### Consolidated Omnibus Reconciliation Act (COBRA)

Consolidated Omnibus Reconciliation Act (COBRA) is available for every eligible exiting City employee. Terminating employees shall have the option to continue in force the City's insurance policy for the employee and dependents provided that the policy remains in force for active employees of the City. Eligible electing employees shall pay the City, on a monthly basis, the cost of the continued coverage. Eligible employees shall be allowed to continue the coverage until re-employment and eligibility for health care coverage under a group policy, contract or plan sponsored by the same or another employer or for a period of eighteen (18) months after the termination of employment, whichever is shorter. Eligible employees shall be those employees who were terminated for reasons other than the employee's disability or retirement. The City shall be required to inform an eligible employee within ten (10) days after termination of employment of the following matters:

- a. Of the eligible employee's right to elect to continue coverage;
- b. The amount that must be paid monthly to the employer to retain coverage;

- c. The manner in which and the office of the employer to which the payment to the employer must be made; and
- d. The time by which the payments to the employer must be made to retain coverage.

The COBRA forms shall be available from the City Clerk.

In the event that an otherwise eligible terminated employee elects not to continue coverage, coverage for said employee and his dependents shall terminate on the last day of the month in which the employee is terminated. For further information on termination of insurance coverage, each employee should review his/her policy or contact the claims agent.

#### Children's Health Insurance Program Reauthorization Act of 2009

CHIPRA required that group health plans allow the employees and eligible dependents to enroll in the group health plan if either the employee or dependent:

- Loses coverage under the State Children's Health Insurance Plan, or;
- Loses coverage under the Medicaid Program, or;
- The employee or dependent becomes eligible for a premium assistance subsidy. The state may pay the subsidy to the employee as a reimbursement if the employer has elected not to receive the subsidy or otherwise pay the employer directly.

CHIPRA requires a 60-day enrollment period for these special enrollment events where other HIPAA special enrollment events include a 30-day period.

#### Insurance Continuance

The terminating/retiring employee and employee's dependents may continue to participate indefinitely in the employer-sponsored insurance's that the employee participated in immediately before retirement, under the following conditions:

- a. The continuation requirement of this applies only to a former employee who is receiving a disability benefit or an annuity from a Minnesota public pension plan other than a volunteer firefighter plan, or who has met age and service requirements necessary to receive an annuity from such a plan.
- b. The former employee may keep coverage until he/she reaches age 65.
- c. A former employee may receive dependent coverage only if the employee received dependent coverage immediately before leaving employment. This does not require dependent coverage to continue after the death of the former employee.
- d. The former employee must pay the entire premium for continuation of coverage. The City may discontinue coverage if the former employee fails to pay the premium within the deadline provided for payment of premiums.

- e. The City shall notify an employee before termination of employment of the options available and of the deadline for electing to continue to participate.
- f. The former employee must notify the City Clerk of intent to participate within the deadline provided. A former employee who does not elect to continue participation does not have a right to reenter the City's insurance program.
- g. The former employee who initially selects dependent coverage may later drop dependent coverage while retaining individual coverage. A former employee may not drop individual coverage and retain dependent coverage.

#### 17. Pension Plan

Since January 1, 1968, all new qualified employees are covered under PERA or under a combined Plan of Social Security and PERA (Public Employees Retirement Association).

#### 18. Employee Education, Meeting and Travel Policies for City Employees for in and out-of-state.

City employees may be authorized to attend educational opportunities and meetings (conferences, schools, classes, conventions and meetings). This policy includes apprenticeship programs.

Requests for education and meeting travel must be submitted to the appropriate supervisor in writing on a Conference Request Form. The educational opportunity or meeting must have a direct impact or relation to the position occupied by the requesting individual and should be budgeted for in advance.

All reasonable costs associated with education and meetings shall be reimbursed by the City when the preceding requirements have been met. Reimbursements for licensing and apprenticeships shall be made when passing scores are achieved.

A certificate of completion or evidence of passing grade when issued shall be submitted to the City Administrator to be maintained in the employee's personnel file.

#### Travel Time and Expenditures

City employees and officials may be authorized travel time and reasonable expenses by the appropriate supervisor to attend conferences, conventions, schools, classes and meetings or to conduct official City business. Travel needs should be anticipated and budgeted for in advance.

Employees attending the same function are encouraged to share transportation and accommodations insofar, as is practical and reasonable.

Travel of one day must be authorized by a department head. Travel exceeding one day must be approved by the department head and City Administrator and acknowledged by the City Council. A Conference Request form shall be submitted to the City Administrator. If the employee intends to supplement the trip time with vacation, this should be indicated with costs exceeding those customary to the trip to be financed by the city official or employee.

It is the intent of the City to reimburse the employee or official for necessary reasonable transportation, food, lodging, registration fees, and authorized miscellaneous expenses. Meals purchased for same day/one day meetings will not be reimbursed per IRS guidelines.

City officials and employees shall be reimbursed by filing a "Claim Form" with the Finance Director for review and forwarding to the City Council for payment. All expenses shall be documented by receipts. Other expenses such as mileage need to be itemized. Claims should be submitted within 30 days of travel.

a. Transportation

All Employees are expected to use a city vehicle for travel. Mileage shall only be reimbursed when there is not a city vehicle available. Mileage shall be reimbursed at the current IRS rate. Actual costs for air coach or tourist, rail, bus and taxi which are incidental to completion of the trip are reimbursable.

Transportation should normally be the fastest and most economical, usually auto within the state and air coach outside the state.

The city may make payments in advance for airfare, lodging and registration; otherwise all payments shall be made as reimbursements to the employee.

If lodging and travel accommodations are shared with a member of his or her family, the City shall be charged only the amount applicable had the claimant traveled alone.

b. Hotel and Motel

The actual cost, single occupancy rate, shall be reimbursed.

c. Meals

The actual cost, not to exceed \$50.00 per day when overnight travel is conducted outside the limits of the City of Kasson, shall be reimbursed. There is no reimbursement for meals for one day or same day meetings per IRS Regulations. Reimbursement up to a maximum of \$50 (including tip). Reimbursement shall NOT be given for alcoholic beverages. Reimbursement shall NOT be given without the detail receipted (the charge summary shall NOT be accepted).

d. Miscellaneous Expenses

The actual cost of registration fees, parking, and other necessary expenses shall be reimbursed. If a claimant chooses to use his or her personal car on a trip that could be made more expeditiously by air, he or she shall be reimbursed for transportation at the air coach rate less tax, and meals and lodging as if he or she had flown. Extra travel time occasioned by using personal car shall be charged against vacation time. All conditions and regulations herein shall not apply to employees administering statutory or grant funds or supervised by other agencies.

The city shall not reimburse costs associated with the attendance of a family member, rental of luxury vehicles, meal expenses included in the registration, expenses such as golf or other personal expenditures.

## 19 Elected Official In-State and Out-of-State Travel Policy

Travel by elected officials of the City of Kasson is appropriate when that official is attending conferences, conventions or other training or meetings that further the goals of the City of Kasson. Other such travel to conduct official city business is also considered appropriate. Elected Official Guidelines:

1. The event, workshop, conference or assignment must be approved in advance by the City Council by separate motion at an open meeting and must include an estimate of the cost of the travel, outlining what exactly is being approved. To avoid conflict with any open meeting laws, no more than two Council members may attend any event unless published as a meeting.

In evaluating the travel request, the Council shall consider the following:

- Whether the elected official shall be receiving training on issues relevant to the city or to his or her role as the Mayor or as a council member;
  - Whether the elected official shall be meeting and networking with other elected officials from around the State and the country to exchange ideas on topics of relevance to the City or on the official roles of local elected officials.
  - Whether the elected official shall be viewing a city facility or function that is similar in nature to one that is currently operating at, or under consideration by the City where the purpose for the trip is to study the facility or function to bring back ideas for the consideration of the full council.
  - Whether the elected official has been specifically assigned by the Council to visit another city for the purpose of establishing a goodwill relationship such as a “sister-city” relationship.
  - Whether the elected official has been specifically assigned by the Council to testify on behalf of the city at the United States Congress or to otherwise meet with federal officials on behalf of the city.
  - Whether the city has sufficient funding available in the budget to pay the cost of the trip.
  - Whether the elected official has announced their intention to resign, not to seek re-election, or who have been defeated in an election.
2. No reimbursements shall be made for attendance at events sponsored by or affiliated with political parties.
  3. Any elected official may be asked to give oral or written reports on the results of the trip at the next Council meeting or may be asked to turn over materials received to the City.
  4. The City Council may make exception to the policy on a formal motion.

All conditions set out in the Employee Education, Meeting and Travel Policies also apply to Elected Officials.

## 20. Safety Eye Glass Policy

It is the policy of the City of Kasson to make available safety eyeglasses that meet the "American National Standard for Occupational and Educational Eye and Face Protection," Z87.1.

All employees whose job duties or location pose a greater than normal threat of eye injury from electrical flash or flying objects shall be required to wear safety glasses when performing such duties or working in

such location. The Department of Public Works shall recommend to the City Administrator those employees that are so designated. Final authorization shall rest with the City Administrator.

The City shall pay for the purchase of single vision, line bifocal, or lined trifocal industrial eye protection and the required dispensing fee, under its agreement with Twin Cities Optical Company, Inc. and Kasson Eye Care.

The following procedure must be followed to obtain industrial safety eyeglasses under the program:

- a. The Director of Public Works shall verify that the employee qualifies under this policy.
- b. The employee must receive a "Safety Glasses Authorization Form" signed by the City Administrator. Without this form the employee shall not order safety glasses.
- c. No employee shall be provided safety eye ware filled from a prescription over two years old. Employees may see the eye doctor of their choice for their eye examination. Each employee is responsible for the cost of their own eye examination and any subsequent services.
- d. Employees are to make an appointment at Kasson Eye Care and take the "Safety Glasses Authorization Form" and their prescription to Kasson Eye Care.
- e. The City has pre-approved the purchase of approved industrial frames stocked by Twin City Optical at Kasson Eye Care, with the following specifications:
  - f. Eye wear that meets all the specifications of ANSI Z87.1 (1968/69) and OSHA standards. That includes and is limited to: standard safety frames as defined by Twin Cities Optical; single vision, bifocal, or trifocal lenses of glass, plastic, or polycarbonate; solid colors shade 1 or 2 in pink, green, and gray; permanent side shields; slip-in case.
  - g. Any costs associated with lens and frame enhancements, including progressive lenses, shall be the employee's responsibility. The City shall take a payroll deduction for the difference above the maximum allowable benefit.

The City shall not pay for nor authorize safety eyeglasses that are not purchased through this Safety Eye Glass Program at Kasson Eye Care.

Employees are responsible for the maintenance and care of their safety eyeglasses. In case of breakage on the job, the City shall pay for the replacement of the broken part(s), upon inspection of the old glasses by the Director of Public Works. The City shall also pay for the replacement of lenses necessitated by excessive scratching and/or pitting or change in prescription, if authorized by the Director of Public Works. If the safety glasses are lost, misplaced, destroyed, or stolen, due to the employee's negligence, the employee shall be responsible for the replacement costs.

Employees designated to wear safety glasses who report to their duty stations without a proper pair of glasses shall be sent home without pay and shall be subject to appropriate disciplinary action.

The provision of safety eyewear, as described in this policy, shall be limited to regular employees of the Public Works Departments of the City. Upon implementation of this policy, the City shall not reimburse any employee for damage to personal glasses, except as explicitly provided for in negotiated labor contracts.

The wearing of safety eyeglasses alone does not constitute protection where full goggles or other suitable type of eye protection must be worn. The provision of safety eye glasses, as described in this policy, shall be limited to full-time regular employees of the City.

Upon implementation of this policy, the City shall not reimburse any employee for damage to personal glasses, except as explicitly provided for in negotiated labor contracts.

## 21. UNIFORM POLICY

All equipment and uniforms issued and purchased by the City of Kasson are the property of the City of Kasson and shall be returned in the event of separation of employment.

### Expectations:

Employees should be neat, clean and well-groomed when reporting to work. Shoes should be clean and not excessively worn. Uniforms provided by the City shall be worn and should be clean, not excessively worn or faded, and without holes or frayed areas. T-shirts may be worn under other shirts but shall not be an acceptable uniform for full-time employees. Employees who wear uniforms while on duty do so to bring credit and respect to the City and will not engage in conduct that is disgraceful or an embarrassment to the City. It shall be the responsibility of each employee to see that clothing is clean and maintained. Because the uniform represents the image of the City, employees should not wear their uniforms outside of their scheduled work time at inappropriate locations.

### Public Works Uniforms:

Safety glasses, earplugs, hard hats and safety boots must be worn by Public Works employees whenever the employee is in a designated safety zone, or doing a designated activity which requires wearing them. The City of Kasson shall furnish all coats, hats, boots, gloves, and all other necessary safety equipment for the protection of employees working on live equipment and the employees shall use such protective equipment. All flame retardant clothing required by the Electric Department shall be furnished at the City's expense. Upon notification to the Public Works Director, reimbursement to the Employee shall apply when safety boots are worn out and no longer protect the Employee. Upon hire, employees shall be provided with safety gear, short sleeve work shirts, long sleeve shirts, and reimbursement for safety boots.

### Police Uniforms:

The City shall provide uniforms for members of the Kasson Police Department. Upon hiring the uniform shall consist of: summer and winter uniform shirts, uniform trousers, ties, summer and winter jacket, along with necessary headgear and safety boots. All badges, insignia, patches, official police identification and other required equipment shall be provided by the City. The City will also provide the officer's duty belt, handcuffs, and required holster. The City shall provide the duty weapon, make model and caliber shall be

subject to approval of the Police Chief. Official duty ammunition and ammunition utilized for POST required qualification shall be provided by the Employer. Upon notification to the Police Chief, reimbursement to the Employee shall apply when safety boots are worn out and no longer protect the Employee.

**Other Uniforms:**

Liquor Store, Library, and Administrative staff may be issued identifying clothing for office and/or traveling to training or workshops. Attire shall be well kept and replaced as necessary.

**Damaged Property:**

The City of Kasson shall replace worn-out and frayed clothing and equipment and clothing damaged or destroyed while Employee is on duty. The City shall replace personal property damaged or destroyed in the line of duty provided property is approved and submitted for reimbursement.

**Part-Time:**

Employees shall receive uniforms on a pro-rata basis.



**To: City Council**

**Date: 05/27/20**

**Agenda Heading:** City Administrator's Report

“For love of country they accepted death, and thus resolved all doubts, and made immortal their patriotism and their virtue.”- **James A. Garfield**

- **Legislature Passes Omnibus Pensions Bill with Fire Relief Provisions.** The measure, HF 3903 (Rep. Mary Murphy, DFL-Hermantown) and SF 3808 (Sen. Julie Rosen, R-Vernon Center), passed off the House floor on a vote of 133-0 and off the Senate floor on a vote of 67-0. Gov. Tim Walz is expected to sign the package when it reaches his desk. The bill contains dozens of provisions pertaining to retirement plans in Minnesota. The provisions that will have the most impact on cities are those related to fire relief associations.

The biggest effect to the City may be that a new dissolution process was provided. Steps in the process include: Fully vesting all members in their retirement benefits, a requirement that the board of trustees transfer any remaining surplus to the affiliated municipality up to the amount of required contributions made by the municipality during the preceding 10 years, and a requirement that payment of all retirement benefits be made within 210 days of the effective date of plan termination, thereby allowing firefighters to receive their benefits immediately, rather than waiting until they reach age 50. Additionally, plan conversions are authorized. The bill provides new procedures for relief associations that are defined benefit relief associations to convert their defined benefit plan to a defined contribution plan.

- **Park and Rec Updates.** The Park Board met and discussed a variety of issues including the Aquatic Center and WPA wall. We did receive an updated quote which seems more promising. Ronnie is working to flesh it out and will be bringing it to the Council in June. Staff has also begun the minor Legacy grant process. If approved it would be approximately \$10k that we could have go towards repair. As for the Aquatic Center, right the state Dept of Health is not being very forthcoming. The Board decided to wait until June 16 to make a formal recommendation.
- **Legislative Session Ends with Major Unfinished Business.** The pandemic-slowed 2020 legislative session ended without agreement on some of the most important issues, including bonding and tax bills. Proposals to assist local units of government with workers' compensation costs due to the pandemic, and to distribute federal funding to local governments for pandemic-related costs also did not get finalized. The failure to address these and other important issues — and the fact that the effects of the pandemic will continue into the future means there will almost certainly be a special session.

The bonding packages released by the majorities in the House and Senate came characteristically late in the process, but clearly had not been negotiated. Although committees in both bodies passed bonding bills, neither package secured the necessary three-fifths majority votes needed to pass off the House and Senate floors. The House capital investment bill, HF 2529 (Rep. Mary Murphy, DFL-Hermantown), included \$2.52 billion in total spending that closely mirrored Gov. Tim Walz's bonding recommendations. The Senate's bill, SF 3463 (Sen. Dave Senjem, R-Rochester), included \$998 million in spending, mostly for earmarked projects.

- **KM Schools SRTS and ponding issues.** Last week the PWD, City Engineer, and I sat down with the school to go over the plans for SRTS and the Hwy 57 roundabout. After we had that discussion stormwater ponding came up. Most notably we'd like to expand and deepen the pond northeast of the school campus because of water issues in the Little's development and to the north. They seemed agreeable and Brandon will be working on a plan to allow for grading and other work. The pond we reviewed was east of the school behind Xcel's substation. The pond is also undersized and it may be in need of some maintenance as well. It falls in to a grey zone, some might argue that the school should maintain its own pond, however we will try to collaborate with them on it.
- **CARES Act funding.** The House and Senate worked on separate proposals to distribute the \$667 million in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to cities, counties, and townships. The Senate bill, SF 4564 (Sen. Julie Rosen, R-Vernon Center), was approved on the morning of May 17 after it was amended to include an additional \$375 million to address the projected costs to local government and other employers of the workers' compensation COVID-19 presumption enacted in April. The separate House bill, HF 4673 (Rep. Paul Marquart, DFL-Dilworth) that would have distributed the \$667 million to cities, counties, and townships was never considered on the House floor.

At this time, it is unclear whether the governor will use his authority to implement a distribution system of the CARES Act funds to local units of government or if it will wait until a special session. In any event, the allocation of funds to local units of government will be a high priority for us, as some of the funding could be used to offset expenses, especially those we have incurred in the last 2 months.

- **Electric Utility Updates.** During the CMPAS meeting last week we reviewed the rise in power purchasing costs due to the COVID issue. Right now, estimates generally show a 12-15% increase in costs. At the same, we have seen a decline in customer use, I expect to have specific numbers next week which I will forward out to the Council. I believe we will be able to maintain our needed margins with a small percentage increase in the rates this fall. Currently, I am looking at a change of 1-2%. Later this year, we should have good numbers for water and sewer, hopefully we can hold those to 2% as well.
- **Planning Commission.** P&Z had an interesting meeting last week. Much of the meeting will be covered under the City Attorney's report, however it did serve to remind me to make sure our policies are very thorough and properly enforced. During the 2<sup>nd</sup> half of the meeting the board took one more step towards finalizing our updated code with a number of changes reviewed. New maps are being promulgated as I write and will be forwarded out to the whole Council. We are on track to finish this in early fall.

## **Meetings and Events Attended**

May 5	CEDA EDA Board
May 6	Draft Audit Review
May 7	Engineering Hwy 57 discussion
May 8	Arbor Day Ceremony
May 12	Library Board
May 13	Chamber of Commerce City Council Meeting-Audit Review
May 14	SRTS/Ponding meeting with KM
May 18	Electrical Service Territory Acquisition meeting Planning and Zoning Meeting
May 19	ICS Presentation CEDA Park Board
May 20	Mike Bubany TIF CMPAS Meeting
May 21	City Engineer 504 Development Staff Review
May 27	Market & Johnson Site Review Police Chief Interview Worksession Regular Council

## Linda Rappe

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**From:** Timothy Ibisch <cityadministrator@cityofkasson.com>  
**Sent:** Wednesday, May 20, 2020 1:31 PM  
**To:** 'Cathy Pletta'  
**Subject:** FW: Legion Request/other restaurant opening issue  
**Attachments:** Events- City Permit.docx

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**From:** Timothy Ibisch <cityadministrator@cityofkasson.com>  
**Sent:** Friday, May 15, 2020 5:01 PM  
**To:** 'mayormckern@cityofkasson.com' <mayormckern@cityofkasson.com>; 'Council .' <councilpersonburton@cityofkasson.com>; 'Councilperson Zelinske' <councilpersonzelinske@cityofkasson.com>; 'Dan Egger' <councilpersonegger@cityofkasson.com>; 'Council .' <councilpersonferris@cityofkasson.com>  
**Subject:** Legion Request/other restaurant opening issue

Good Afternoon,

In response to the Council's request to formalize a process allowing restaurants to use their exterior property for additional seating, these are some of the prudent measures I think we could use:

A temporary city policy would be effective June 1, 2020 or whenever Gov. Walz authorizes restaurants/bars to reopen, and would allow existing restaurants/bars in Kasson to temporarily set up tables for seating outdoors on site, including within existing parking areas, provided that the total occupancy does not exceed the total occupancy originally approved for the facility.

It also would require all tables to be spaced at least 6 feet apart, and no parties larger than 10 people are allowed to gather at one table. It would mandate that tables should not block sidewalks, or block any ADA access or ramps. Under the temporary policy, outdoor seating should stay at least 15 feet away from public streets, 7 feet away from other properties, and can only take up 25% of the existing required parking spaces.

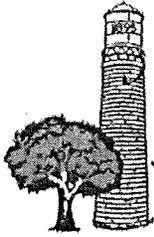
The policy would allow business owners to take reasonable measures to protect the outdoor seating areas, and even erecting temporary canopies and tents to provide shade and increased visibility of the outdoor seating areas.

As written, the policy would continue for a period of 60 days, unless terminated earlier by either a subsequent executive order or formal action by the City Council. The event permit I created could be used to provide site and contact info and well as a plan for restroom usage control. I have attached that permit.

Please let me know what you think. Based on our previous discussion, this could be implemented at the staff level without the need for an official vote. We can also review it on the 27<sup>th</sup> if needed.

Have a great weekend,

**Timothy P. Ibisch**  
City Administrator  
City of Kasson



TREE  
CITY  
USA

# CITY OF KASSON

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

## Events Permit/Noise Permit

Name and/or Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Business Phone: \_\_\_\_\_

Cell phone: \_\_\_\_\_

Emergency Phone Numbers and contact names if applicable:

Name: \_\_\_\_\_ Phone/cell: \_\_\_\_\_

Name: \_\_\_\_\_ Phone/cell: \_\_\_\_\_

E-mail Address/web site: \_\_\_\_\_

Date: \_\_\_\_\_ Time: from \_\_\_\_\_ to \_\_\_\_\_

Additional details of event (please attach diagram of street/lot closure)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Plans for garbage disposal/portable restroom

\_\_\_\_\_  
\_\_\_\_\_

Applicant Signature: \_\_\_\_\_

Area Below for Office Use Only

\_\_\_\_\_

**Approvals**  
Police Chief: \_\_\_\_\_

City Administrator: \_\_\_\_\_

Date: \_\_\_ / \_\_\_ / \_\_\_

Date: \_\_\_ / \_\_\_ / \_\_\_

## **RESOLUTION NO. 5.X-20**

### **AN INTERIM RESOLUTION TEMPORARILY ALLOWING EXPANDED OUTDOOR SEATING**

**WHEREAS**, Minnesota Governor Walz issued Executive Order 20-01 declaring an emergency due to the COVID-19 pandemic, which has been extended by Executive Orders 20-35 and 20-53; and

**WHEREAS**, the Kasson City Council declared an emergency on March 25, 2020; and

**WHEREAS**, the Governor's Executive Orders have prohibited sit-down, dine-in service at restaurants, which has threatened the existence of many businesses and the vitality of downtown Kasson; and

**WHEREAS**, the City of Kasson (the "City"), prior to the pandemic, has invested significant time and resources in fostering a business environment that is friendly to and supportive of small businesses, including food establishments, particularly in downtown Kasson; and

**WHEREAS**, small businesses, especially food establishments are an essential component of the economy within the City and have suffered greatly as a result of the closure order; and

**WHEREAS**, the City is greatly concerned about the long-term damage that the closure is causing on food establishments and the likelihood that it will undo years of progress that Kasson has worked hard to achieve; and

**WHEREAS**, the Kasson City Council administers zoning within the City and may regulate land use as part of the City's zoning authority; and

**WHEREAS**, Minnesota Statute § 462.355, Subd. 4, provides the City with authority to adopt an interim resolution to temporarily regulate activity; and

**WHEREAS**, under the current Kasson zoning resolution, parking standards are imposed based upon occupancy of the building; and

**WHEREAS**, in light of the COVID-19 pandemic, the CDC recommends enhanced spacing and reduced capacity in food establishments; and

**WHEREAS**, when food establishments are permitted to resume sit-down, dine-in service in Minnesota, it is likely that reduced occupancy levels will be required within restaurants; and

**WHEREAS**, reduced occupancy will result in excess parking under the Kasson zoning resolution; and

**WHEREAS**, the City is concerned about economic suffering of reduced occupancy and wishes to provide food establishments with added flexibility to establish temporary outside seating in unnecessary parking areas; and

**WHEREAS**, the City currently permits cafés/bars and restaurants by permit, anticipates increased demand for the establishments of that nature, and wishes to expedite and streamline the approval process; and

**WHEREAS**, the temporary nature of these measures and the urgency of the needs of affected businesses necessitates use of an interim resolution and foregoing typical planning commission review and public hearing procedures; and

**WHEREAS**, the City will study evolving public health concerns related to COVID-19, business needs, and public input during the interim resolution and adjust the City’s permanent resolutions accordingly and refine the interim resolution as necessary.

**NOW, THEREFORE**, the Kasson City Council adopts the following findings:

1. The recitals above are incorporated into the findings.
2. The City desires to provide flexibility and accommodations for food establishments in a manner that protects public health and safety.
3. Outdoor seating is currently permitted by the Kasson City Code, and making it easier for food establishments to implement outdoor seating is critical for supporting the local economy and protecting public health.
4. Temporary use of public parking spaces for sidewalk cafés is appropriate due to reduced demand that is a direct result of COVID-19 pandemic.
5. Due to social distancing requirements the ability for the City to quickly study, prepare, and implement ordinary resolution revisions is hindered.
6. The issue is time sensitive due to the potential re-opening of businesses.
7. An interim resolution, pursuant to Minnesota Statutes § 462.355, is necessary to allow the City to quickly implement temporary revisions to accommodate the re-opening of food establishments.

**NOW, THEREFORE**, pursuant to Minnesota Statutes § 462.355, the Kasson City Council hereby ordains:

**Section 1. Interim Resolution.**

1. **Temporary Resolution.** A temporary resolution providing flexibility for outdoor seating for food service establishments within the City of Kasson is hereby established.
2. **Restricted Business.** For purposes of the interim resolution, “Restricted Business” means any restaurant, bar, club, coffee shop, delicatessen, candy shop, or bakery with sit-down, dine-in service that have occupancy limitations imposed by the State of Minnesota due to the COVID-19 pandemic.

3. **Temporary Changes to Zoning Ordinance.** An interim resolution.
  - a. C-2. Parking standards required for Restricted Businesses in the Commercial (C-2) District shall temporarily and proportionately be reduced by any temporary reduction in occupancy ordered by the State of Minnesota. Restricted Businesses wishing to add onsite temporary outdoor seating may utilize temporarily unnecessary parking spaces by obtaining an Outdoor Seating/Event Permit.
  - b. C-1. Parking standards required for Restricted Businesses in the Central Business (C-1) District shall temporarily and proportionately be reduced by any temporary reduction in occupancy ordered by the State of Minnesota. Restricted Businesses wishing to onsite add temporary outdoor seating may utilize temporarily unnecessary parking spaces by obtaining an Outdoor Seating/Event Permit.
  - c. C-3. Parking standards required for Restricted Businesses in the Highway Commercial (C-3) District shall temporarily and proportionately be reduced by any temporary reduction in occupancy ordered by the State of Minnesota. Restricted Businesses wishing to add onsite temporary outdoor seating may utilize temporarily unnecessary parking spaces by obtaining an Outdoor Seating/Event Permit.
  
4. **Temporary Outdoor Seating/Event Permit.** In order to utilize onsite temporary outdoor seating, a Restricted Businesses shall obtain a as follows (other provisions are temporarily stayed):
  - a. Site Plan. The Restricted Business submits a site plan and other pertinent information demonstrating the location and type of all tables, refuse receptacles, and wait stations. The site plan is not required to be prepared by a civil engineer.
  - b. Access. Access to the outdoor dining area, to the extent possible, is limited to access from the principal building.
  - c. Screening from Residential. The dining area should be located in a manner that maximizes screening from view from adjacent residential uses.
  - d. Pedestrian Safety. The Restricted Business shall minimize pedestrian circulation disruption as a result of the outdoor dining area by providing physical or signed separation and a clear passage zone for pedestrians; umbrellas or other structures extending in to the pedestrian clear passage zone shall have a minimum clearance of seven (7) feet above sidewalk.
  - e. Surface. The dining area is surfaced with a hard surface that provides a clean and non-slip surface.
  - f. Garbage. Refuse containers, designed to prevent spillage and blowing litter, are provided for self-service outdoor dining areas.

Temporary Outdoor Seating Permits shall be issued administratively by the City Administrator. ***No fee is required for a Permit.*** Temporary Outdoor Seating/Event Permits shall terminate with this interim resolution and create no vested rights for Restricted Business. Permits may be revoked by the City Council.

5. **Liquor License.** All Restricted Businesses are required to comply with liquor licensing requirements when utilizing a Temporary Outdoor Seating Permit or Event Permit.
6. **Duration.** This temporary resolution shall be in effect for a period of one year, or until such earlier time as the Kasson City Council determines the interim resolution is no longer necessary.
7. **Effective Date.** This Resolution shall be effective immediately upon its adoption.
8. **Validity.** Every section, provision, or part of this Resolution is declared severable from every other section, provision, or part thereof to the extent that if any section, provision, or part of this Interim Resolution shall be held invalid by a court of competent jurisdiction, it shall not invalidate any other section, provision, or part thereof.

Adopted this 27th day of May, 2020 by the City Council, City of Kasson, MN.

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Chris McKern, Mayor

ATTEST:

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Timothy Ibisch, City Administrator

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

# CERTIFICATE OF COMMENDATION

This Wastewater Treatment Facility Operational Award is presented to

**Kasson WWTP**

and its staff

in recognition of exceptional compliance with its Minnesota Pollution Control Agency NPDES/SDS wastewater permit during the 2019 review year.

Your ongoing efforts to protect the waters of Minnesota are duly recognized and appreciated by the Agency and the state of Minnesota.



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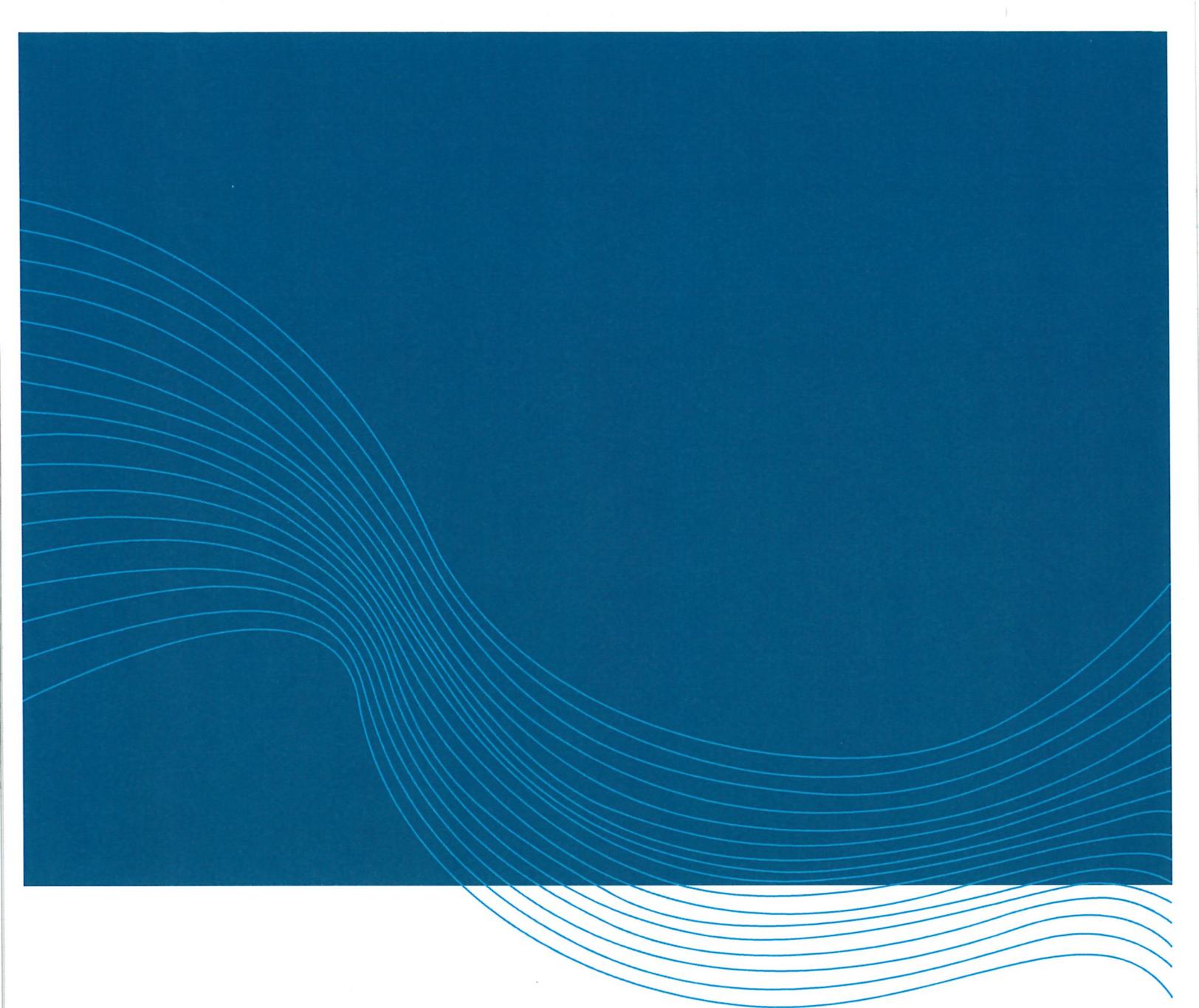
Laura Bishop, MPCA Commissioner

**m** MINNESOTA POLLUTION  
CONTROL AGENCY



**2019**

ANNUAL REPORT



**“CMPAS provided members  
with higher value in  
2019 than in prior years,  
and we’re committed to  
continuing to do that.”**

– CHRIS KOPEL, CEO

## LETTER FROM BOARD PRESIDENT & CEO

Our organizations, the Central Minnesota Municipal Power Agency (CMMPA) and its utility service agent, Central Municipal Power Agency/Services (CMPAS), made significant advancements in 2019:

- CMPAS continued to positively redefine itself by adopting a new Mission (“Members First”), a new Vision (“Member-Focused, Member-Driven”), and new Core Values (“Member and Customer Focus”), giving the staff, board, and members greater clarity, better alignment, and a renewed sense of purpose.
- We developed new capabilities by adding new staff.
- The new staff began expanding the reach of distribution system engineering and transmission planning services to our members.
- We added three new members: the Minnesota cities of Lake Crystal, Madelia, and Truman.
- Our financial strength allowed us to return \$3.5 million to our members.
- Our board strengthened governance by revising agency board policies and creating a policy manual.
- We’ve earned the enviable position of being among the least-cost wholesale power suppliers in the region.

Last year we implemented important changes that were first envisioned in mid-2018 through our strategic planning process. As a member service organization, we can never say our job is finished because our members’ needs continue to evolve. But we can look back at 2019 and say that it was the year when the rubber met the road, when we began to fulfill our promises to deliver more and better services to our members at reduced cost.

In 2019 we marked the ongoing progress arising out of in-depth conversations with our members. Time and again, the Agency delivered, demonstrating its enhanced member focus. And members have told us they notice the difference and greatly appreciate it.

A laser-sharp focus on our members and their needs will give us a competitive advantage as electric markets continue to evolve. We don’t know what the market may look like



Top: Tim Stoner | Bottom: Christopher Kopel

tomorrow, but we know we are walking toward it with more clarity, more unity, and a greater sense of purpose than was previously the case.

Sincerely,

**Christopher Kopel**  
Chief Executive Officer, Central Minnesota Municipal Power Agency (CMMPA)

**Tim Stoner**  
President, CMMPA Board of Directors and  
General Manager, Blue Earth Light & Water

## MEET OUR BOARD

CMPAS currently manages the portfolios of 12 member municipalities and provides power supply related services to member affiliates in Minnesota and Iowa. With headquarters in Blue Earth, Minnesota, the Agency is governed by a 12-member board.

**Richard A. Heinemann**  
*CMPAS General Counsel*



**Bob Elston**  
*Sleepy Eye, MN*



**Crystal Johnson**  
*Granite Falls, MN*



**David Meyer**  
*Glencoe, MN*



**Joel Grejtak**  
*Fairfax, MN*



**Nate Zimmerman**  
*Janesville, MN*



**Paul Twite**  
*Delano, MN*



**Randy Eggert**  
*Kenyon, MN*



**Scott Johnson**  
*Springfield, MN*



**Steve Nasby**  
*Windom, MN*



**Nancy Zaworski**  
*Kasson, MN*

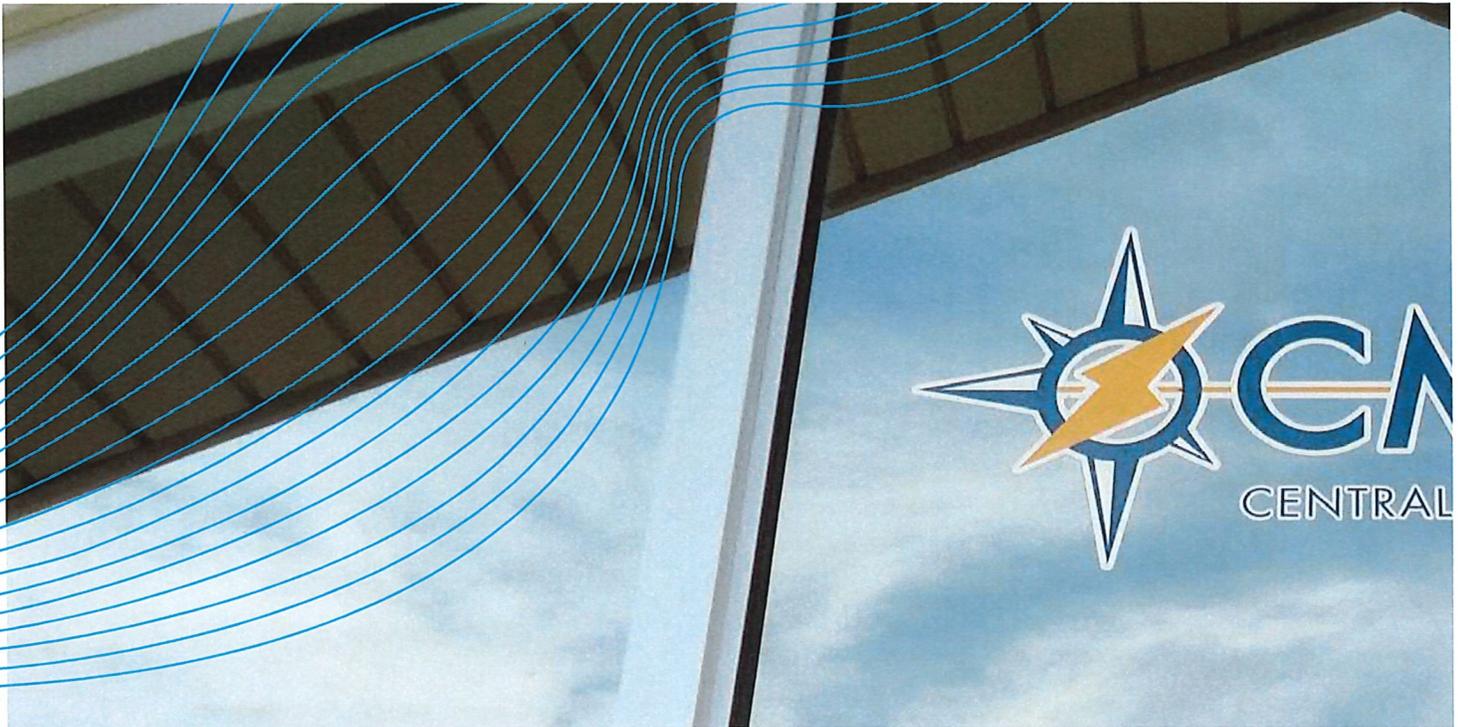


**Tim Stoner**  
*Blue Earth, MN*



**Michael Schulte**  
*Mountain Lake, MN*





## 2019 HIGHLIGHTS

At CMPAS' annual members' meeting, October 2019, Chief Executive Officer Chris Kopel reflected on all the changes CMPAS and CMMPA have been through in recent years.

Using an easily understood metaphor – cars – Chris said the CMPAS he joined as Chief Operating Officer (COO) in 2013 was like his first car, a 1980 Plymouth Grand Fury whose previous owner had been the Minnesota State Patrol. “It wasn’t pretty, but was still a serviceable way to get from Point A to Point B,” he recalled.

Fast forward to 2019, and Chris said CMPAS was akin to a 2019 Jeep Compass, the vehicles CMPAS staff drive today when they visit members across the state.

**“Both have internal combustion engines, but 2019 vehicles are generally safer, more reliable, and more efficient while also providing much more comfort and convenience.”**

What does the future hold? Chris is thinking of a Tesla, which has lower maintenance costs and higher performance than many vehicles powered by internal combustion engines. Tesla represents a driver’s higher commitment to environmental protection and next-level engineering.

But Chris acknowledged that his metaphor, while durable,

did break down a little when it came to costs. “Teslas are expensive, but CMPAS is not,” he reassured members.

“CMPAS provided members with higher value in 2019 than in prior years, and we’re committed to continuing to do that.”

### Other highlights from 2019 include:

- CMPAS’ enhanced financial strength made it possible to return \$3.5 million to members, including refunding membership fees for 2019.
- We welcomed three new Minnesota members: Lake Crystal, Madelia, and Truman.
- Our organization welcomed recent additions to our staff, including Systems Engineer Alex Martin and Transmission Planner Sayan Roy.
- CMPAS launched two refreshed websites: CMPAS.org and CMPCS.org.
- Our Blue Earth headquarters was thoroughly refurbished and upgraded.
- The agency completed outsourcing the information technology function and upgrading its systems.

## SCHEDULING POWER

Scheduling is the kind of everyday functionality you rely on when you need transportation: making airport reservations, finding train and bus routes, or using Uber and Lyft apps. There are many logistics to consider and numerous tools necessary to keep planes, trains, buses, and cars running on schedule.

That's a comparable way to consider the power-markets scheduling done by Andy Ristau, Ben Nelson, and Chad Hanson, who work at our headquarters in Blue Earth. As long as the lights go on in Kenyon, Kasson, Janesville, Sleepy Eye, and beyond, "ABC," as the trio is known around the office, have done their job.

"First thing we do when we come in each morning is check the weather forecast and ensure that all our SCADA connections are working properly," said Andy, an Energy Analyst. "Then we work on scheduling our contracted resources, like our 5 x 16 energy contracts, wind contracts, the Western Area Power Administration (WAPA) contract, the Nebraska City Unit 2 generator in Nebraska, and others."

Contracted resources account for about 75 percent of the power that gets delivered to CMPAS members. Using these contracted resources and the Midcontinent Independent System Operator (MISO) market, we schedule a forecasted energy amount to each member every day. The value of that power or energy portfolio in 2019 was about \$13.4 million.



*As supervisor of operations and analytics, Chad Hanson participates in CMPAS board meetings and is on hand for questions regarding the energy market.*

Andy, Ben, and Chad also check the transmission service requests before they begin scheduling to ensure there is adequate capacity to transmit the requested power.

Most of the remaining 25 percent of power delivered to members, valued at about \$2.3 million annually, comes from the MISO power market.

CMPAS transacts in two wholesale market/regional transmission organizations (RTOs) – MISO and the Southwest Power Pool. These organized power markets allow Andy, Ben, and Chad to do their work in a marketplace facilitated by organizations that operate the bulk power system and corresponding energy markets designed to deliver reliable and economically efficient outcomes.

On a recent afternoon, our power schedulers watched MISO's real-time power delivery screen as prices ballooned from about \$40 per megawatt-hour (MWh) to over \$200 per MWh. After a few minutes, prices fell back to the \$40 level.

"Looks like a unit tripped off, driving the price of power up for a little while, but the market pretty quickly restored itself," remarked Chad, Supervisor of Operations and Analytics.

Looking back at 2019, Chad said the MISO market was **"pretty calm,"** despite periods of extreme weather and the retirement of dozens of coal-fired generating units. **"Every once in a while, there will be a short-term blip, but MISO has its market covered pretty well. The power supply is greater than the demand, which helps keep prices low. And MISO has adequate reserves in case a unit or two goes down unexpectedly."**

What Andy, Ben, and Chad do is one of the clearest examples of the economies of scale that CMPAS provides to its members. The team of three schedule power for 12 member cities. If the cities had to do that themselves, they'd each have to hire one full-time employee or engage an outside contractor. In either case, with 12 people scheduling power for 12 cities, operating efficiencies would be lost, and costs would go up.

In 2019, our power schedulers worked closely with Mountain Lake to develop a generation interconnection agreement (GIA) with MISO that would allow that member to sell excess capacity into the MISO market. Although it's not clear when Mountain Lake's GIA will be finalized, other members, including Glencoe and Delano, have GIAs.

## WIND-SHAPE PRODUCT MANAGES RISKS WHILE MEETING ENVIRONMENTAL REQUIREMENTS

In 2019, eight members decided to participate in a 15-year, 11.8-megawatt (MW) wind-shape product developed by Kyle Haemig. Starting in 2021, these eight members collectively will take just over 48,000 MWh of wind power per year, valued at about \$1.5 million annually.

“The purpose of this contract was long-term rate stability. We were able to negotiate a customized product with NextEra Energy after a bid process. The members would obtain stable pricing, support for renewable energy compliance, and only take power when needed,” Kyle said.

**“In fact,” he continued, “the flexibility of a project-based agency like ours has helped us dramatically lower our energy portfolio costs so that we are positioned among the least-cost wholesale power suppliers in the region.”**

This contract also helps those eight members meet the state’s mandate that 25 percent of electricity sales must come from renewable resources by 2025.

Kyle solicited offers from multiple providers for the wind shape product. As the electricity business has changed, this type of product has become more common.

After a decade-long tenure as a CMPAS employee, Kyle discussed other ways the electric system has changed recently. “In the 1980s and 1990s, it was not unusual to see cities increasing their electric load by 5 percent a year, chiefly because of the spread of central air-conditioning,” he

recalled. “There was a ‘build for growth’ mentality: If you built that new power plant, it would be used soon enough.”

Back then, coal and nuclear were the “go-to” resources. Natural gas gained some market share in the 1990s and into the 2000s. But gas prices spiked several times in the early years of this century before beginning a long decline, as the shale revolution unfolded (see chart B2 on page 10).

Kyle noted that in the early years of the shale revolution, there were questions as to whether it was real. Now, he said, the question has become “how long will it stay like this?”

Electric load growth has flattened in recent years, to around 1 percent per year, while renewable resources have flourished. “Today, our market is very different from what it was 10 or 20 years ago,” Kyle said. “It’s growing more slowly, and there has been a rotation of generation resources, as coal and nuclear are getting replaced by gas and renewables.”

That strategic change points to the value of Kyle’s work with members. Each year, he helps all members develop or update their multi-year plan for cost-effectively meeting the electric needs of their customers.

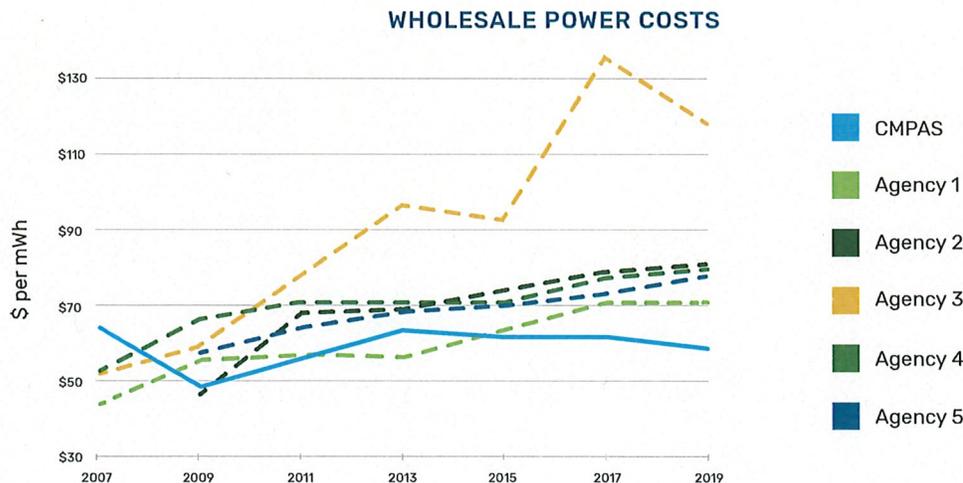


Chart A: As a result of comprehensive planning, the agency reduced its members’ wholesale costs at a time when other power agencies increased.

## COMMUNITY SPOTLIGHT: KASSON STRATEGICALLY POSITIONS ITS PORTFOLIO

Kasson went through a transitional 2019 when openings for a city administrator and an electric superintendent occurred at the same time. According to Nancy Zaworski, Finance Director and interim Administrator for the city of Kasson, CMPAS helped fill the gap, providing stability and continuity on electric matters.

In fact, Kasson moved forward without missing a step toward its goals for meeting the needs of its present-day and future public power customers. Involved and informed community leaders helped continuous improvement advance at the public power utility.

### POWER SUPPLY AND TRANSMISSION

In 2019, Kasson directed CMPAS to investigate what benefits strategic investments in generation and transmission ownership could bring to their customer-owned utility.

"Kasson is the only CMPAS member without significant local generation," Nancy commented. "Over the years, we have learned from our counterparts who own generation that it's a valuable tool in stabilizing costs. Our customers have also asked about the benefits of becoming more self-reliant with respect to generation."

As Nancy pointed out, within the CMPAS group, cities that own generation that can be called on demand are more insulated from price volatility in the wholesale market. Also, should there be a disturbance on the MISO grid, having local generation readily available gives city officials added confidence about their ability to keep the lights on.

An integrated assessment of generation, transmission, and distribution "will be valuable as the city considers strategies for preserving the public power value for our customers," Nancy continued.

### KASSON DISTRIBUTION SYSTEM ADVANCEMENTS

The experience of Jarrod Nelson, Kasson's Electric Department Supervisor, aligns with Nancy's. "It gives me peace of mind knowing there are people at CMPAS with skill sets that complement mine," Jarrod acknowledged.

In 2019, Vignesh Subramanian, CMPAS Systems Engineer, helped upgrade a communications component in Kasson's SCADA system, making it easier and faster to access data on the health of Kasson's electric system. Vignesh also installed the Beehive electric modeling system, which will help the city map outages.

Before Kasson digitized its electric-system mapping, its linemen would flip through large paper books of the electric system, trying to figure out which circuits might have tripped off. Accessing the entire system on a laptop or mobile tablet speeds restoration time.

"When you have the entire system electronically visible, it helps us provide better service to our customers," Jarrod said. "These upgrades can reduce the chance of outages and speed power restoration times. And, by making these digital upgrades, we are making it safer for field employees to work on the system. Safety is always utmost on our minds for new and existing line personnel."

**"We believe in modernizing equipment as we go, rather than running it to failure,"** he continued.  
**"Just because the existing equipment works today doesn't mean it will work tomorrow."**

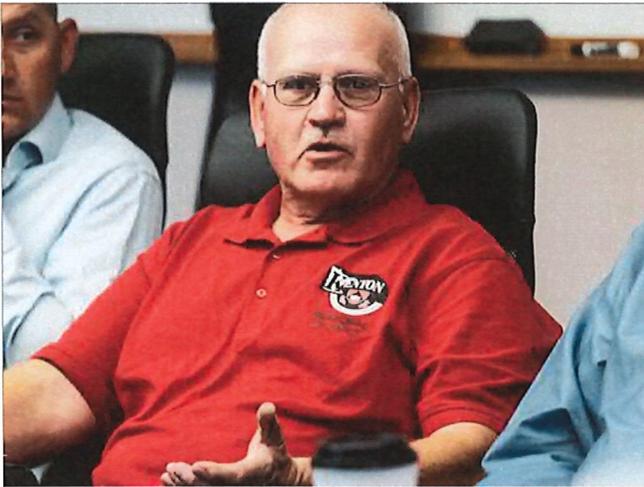
"Vignesh is a genius with software and computers," Jarrod noted. "He's a great communicator — he's willing to take the time to explain something and give you his full attention, even though I know he must have a million things on his 'to do' list."

## COMMUNITY SPOTLIGHT: KENYON UPGRADES ITS RELAYS

Alex Martin and Vignesh Subramanian helped Kenyon Municipal Utilities (KMU) in its drive to digitize their electric system. In 2019, KMU replaced five substation relays at a cost of about \$50,000.

"Relays function as circuit breakers to protect electrical equipment," Alex explained. "The new relays we installed give Kenyon, and us, greater ability to monitor the performance of the network."

"The existing relays were about 25 years old," said Electric Superintendent Randy Eggert. "They were mechanical and



### RANDY EGGERT REMINISCES

Randy Eggert, KMU electric superintendent, has seen many changes since he joined the electricity business as an electric lineman. At the time, the city was a full-requirements customer of Northern States Power (NSP), and even though it had happened more than a decade before he started, residents were still buzzing over a couple of December bills giving them free electricity.

In the late 1960s, state utility regulators had determined NSP was over-charging and ordered the utility to return the over-collected funds to customers. Rather than go through a full-blown rate case, state regulators agreed with NSP that it would be easier to simply not charge customers for electricity for the month of December.

Some customers mistakenly thought NSP was giving them a Christmas present, Randy recalled with a laugh. As a new employee, he later heard a few customers wonder where their "Christmas present" from NSP had gone.

approaching the end of their useful lives. It was getting harder and harder to find replacement parts. We don't believe in running equipment until it fails. It's better to replace aging equipment proactively to prevent failure."

CMPAS engineered and supervised the installation of the new relays, set the relays, and connected them to Kenyon's SCADA system. The SCADA connection allows KMU and CMPAS to analyze information from feeders, transformers, and overhead and underground distribution lines to monitor the network better. These engineering services are part of the member services provided by CMPAS.

"Sometimes, we need expert assistance that supplements our utility's available resources," Randy said. "That's when we really appreciate being able to call on Vignesh and Alex, and other CMPAS staff. That's a really important benefit to being a member of CMPAS."

When KMU's NSP contracts started to expire in the early 1990s, the utility joined CMPAS. Randy joined the CMPAS Board of Directors in 2000 when he was promoted to electric superintendent. He's CMPAS' longest-serving board member.

"Having CMPAS present its members with customized resource portfolio recommendations and then scheduling our power deliveries are huge benefits for a small city like Kenyon," Randy said. "Kenyon's electric department consists of four employees. If we didn't have CMPAS handling those critical tasks, we'd have to hire someone to do it."

"We also really like having options, which we didn't have when we were a full-requirements customer of NSP. I like to go to my board with options, and they appreciate that too. CMPAS has never said, 'You have to do this.'"

Randy is excited about the changes he saw take shape at CMPAS in 2019. "We're having much better discussions at the board level about strategic issues driving change," he commented. "Those expanded discussions have led to closer personal ties among board members, and that's a good thing."

**"When you have a great staff, as CMPAS does, that frees the board to do what it is supposed to do — understand the drivers of change in the industry and make sure the agency and its members are well-positioned and well-protected."**

Randy said the agency's new mission, vision, and values have led to improved member service. "CMPAS is always in the market looking for new ways to help its members," he said.

## TRANSMISSION PLANNING

Sayan Roy, CMPAS' Transmission Planner, joined the agency in early 2019. He spent most of his first year getting five members certified as transmission owners as defined by Midcontinent Independent System Operator (MISO).

As part of this certification process, Sayan worked with members to complete MISO's "seven-factor test."

"MISO has to go through a series of complex calculations and simulations before it allows transmission owners to build or retire an asset," Sayan said. "The entire system is so interconnected that one change in central Minnesota could affect reliability in another state."

**"The members I worked with told me they're very happy that CMPAS is providing transmission planning as a service,"** Sayan said. **"It helps them run their systems more efficiently."**

"I really enjoy helping members, particularly our smaller ones, position themselves in the changing industry," he continued.

"Prior to coming to CMPAS, I was involved in transmission and production cost-modeling studies as an energy market analyst, and I worked with some of the nation's largest investor-owned electric utilities. But working on a smaller scale gives you a better opportunity to really know the public power members and understand their needs."

"It looks like 2020 will be an even busier year for CMPAS members at MISO," he said.



*Scott Johnson, CMPAS board member and Springfield Public Utilities superintendent, is working with CMPAS toward certification as a transmission owner for his utility.*

## COMMUNITY SPOTLIGHT: RP3 DIAMOND AWARD BRINGS UNEXPECTED BENEFITS TO BLUE EARTH

In 2019, Blue Earth Light & Water (BELW) earned a spot as one of only 48 public power systems across the country to win the Reliable Public Power Provider (RP3™) designation from the American Public Power Association. Of the 2,000 public power utilities in the nation, BELW joins only 107 that have earned the top “Diamond” level.

“Originally, we applied for the RP3 designation as a way to assess our electric utility, and we discovered that the process provided benefits such as increased customer awareness and, eventually, increased load,” said BELW General Manager (GM) Tim Stoner. “This is a significant by-product of our customer-focused commitment and the confidence customers place in us.”

“For example, in the months after BELW received the RP3 designation, four of our largest customers added new systems and/or production lines to current facilities. This increase in production/load has resulted in added jobs,” Tim commented.

The RP3 program recognizes utilities that demonstrate high proficiency in four key areas: reliability, safety, workforce development, and system improvement. Tim strongly believes that the commitment of everyone on the utility’s staff as well as the public utilities board led to BELW achieving diamond status.



*It was a glorious day at the June 2019 Electric Vehicle Ride and Drive event with the RP3 designation on full display.*

“Overall, the RP3 designation is a measure of the degree to which our organization is employing sound business practices and demonstrating an organizational commitment to the safe and reliable delivery of electricity,” commented Tim, who is also President of CMPAS’ board.

“Our success with the RP3 Diamond award was due in part to the support provided by CMPAS,” the BELW GM continued. “CMPAS staff helped us benchmark our system and assess its current performance as well as providing valuable suggestions for system efficiencies that could improve our customers’ bottom lines.

“Our previous control system was becoming outdated. CMPAS helped us overhaul our SCADA system, transitioning it to an integrated and updatable platform. The difference is like night and day.”

**In the years leading up to BELW’s RP3 application, CMPAS staff worked with the utility’s team to:**

- Install a new and improved SCADA system,
- Conduct a cost-of-electric-service study,
- Measure and improve large-customer power quality,
- Complete a load forecast that identified the need for new investments in distribution system capacity and other capital projects, and
- Perform a cost-benefit analysis supporting the installation of new capacitor banks that lowered electric system line losses from five to two percent.

**“As a result of CMPAS’ good work, I can sleep better these days. It’s reassuring to know that CMPAS System Engineers Vignesh Subramanian and Alex Martin can monitor our system’s performance and step in remotely to troubleshoot if needed,”** Tim said.

Additional benefits from the RP3 process include economic development, increased reliability, and low-cost energy for our customers. BELW is now able to focus more on sustainable community projects such as the utility’s green energy mix. Other initiatives included plans for two electric vehicle charging stations that were installed in 2019 at the city’s welcome center, next to the 55-foot-high statue of the Jolly Green Giant along Interstate Highway 90.

The system improvements that led to the RP3 application and award required a lot of time and effort. But, with a twinkle in his eye, Tim said, “The juice was absolutely worth the squeeze.”

## BETTER LIGHTING LEADS TO BETTER LIVING

Although Duane Feser, Director of Environmental Services for the Sleepy Eye Care Center, has a lengthy job description, it does not include “apply for energy efficiency rebates.” Fortunately, he found a partner in 2019 whose job description does include that task.

Duane began working with Margit Barot, Energy Engineer at Energy Insight, in 2019 to improve the energy efficiency of the care center. The 118-bed facility operated by the Volunteers of America includes assisted living and nursing care/memory care wings.

Throughout 2019, the care center replaced the lighting in residents’ apartments and common areas. It also replaced its central air-conditioner. With the lighting and the heating, ventilation, and air-conditioning (HVAC) upgrades made in 2018 and 2019, the care center has seen savings of approximately 5 percent on its annual energy bills.

Because the lighting upgrades are being done in phases and energy efficiency is viewed as a continuous effort with the long-term future in mind, Sleepy Eye Care Center can expect to see a 15 to 20 percent reduction in their annual electric consumption in the next 3 to 5 years.

The financial benefits of energy efficiency, while meaningful, pale in comparison to the non-energy benefits of brighter lighting and more comfortable rooms, Duane said.

“Our residents are between 75 and 90 years old,” he noted. “As they get older, their eyesight can weaken. Better illuminated rooms and hallways reduce the chance that they will miss a handrail or stub a toe, leading to a fall.

**“We want our residents to be as active as long as possible,”** Duane continued. **“Better-illuminated hallways allow them to get to their activities more easily. Brighter lighting also helps energize the residents and staff. During the winter, light deprivation can take a toll on everyone. Brighter, warmer lighting makes people feel better about living and working at the care center.”**

Because the city of Sleepy Eye is a member of CMPAS, the care center was eligible to work with Energy Insight to capture energy efficiency opportunities. The campus, which takes up two square blocks in downtown Sleepy Eye, isn’t nearly finished with energy upgrades.

The center is considering installing variable-speed drives on its air-handlers, which would improve air flow while cutting costs. And the LED change-outs are expected to continue.

“It’s been great working with Margit,” Duane said. “He’s a big reason why we started making these efficiency improvements. Margit is the best — he’s extremely helpful, responsive, and easy to work with.”



Margit, along with energy analysts and other engineers at Energy Insight, started with an energy assessment in early 2019. After reviewing the results with Duane, Margit calculated the costs and paybacks of each proposed upgrade, scheduled the work with contractors, filled out the rebate paperwork, and managed the project. Then, when rebates were received, those funds were used to pay for future efficiency projects.

Energy Insight’s services come at no cost to the care center or to the contractors who are implementing the energy efficiency project. CMPAS has contracted with Energy Insight for six years to obtain specialized energy efficiency services that include energy savings calculations for State of MN conservation improvement program compliance. Margit has been at Energy Insight for the same amount of time.

“Duane is one of our most active customers,” said Margit. “The care center is a good example of collaboration, which is how we prefer to work with customers served by CMPAS members.”

First built in the early 1970s, then expanded in the 1980s, the care center’s high occupancy levels lead to higher run hours for lighting/HVAC equipment, which leads to a shorter payback period for the upgrades.



## ECONOMIC DEVELOPMENT: FAIRFAX AND KENYON MOVE FORWARD

When the Fairfax share of the CMPAS member refunds were distributed in 2019, Nicholas Johnson, Fairfax's City Administrator, put those funds right to work improving his community. The money was used to finish paying for a street sweeper, tear down a dilapidated building, and replace the roof on the city's police/fire/ambulance complex. During the year, Fairfax also completed installing energy-efficient LEDs in all its streetlights.

**"The stars really aligned,"** Nick commented. **"Sometimes economic development means you take care of the little things so that the big things can take care of themselves. To be successful at economic development, you need to keep your city looking bright and fresh."**

Fairfax's current economic development efforts are focused on working to reopen a grocery store that closed in late 2018. Although it's too early to proclaim victory, Nick is hoping the revamped property will reopen in early 2020.

Fairfax will also benefit from a new fertilizer plant that opened in 2019. Located just outside Fairfax's city limits, the

\$12 million plant will employ Fairfax residents and purchase goods and services from city-based merchants.

"In our economic development work, we prefer an informal collaborative approach, where parties can sit down, discuss opportunities, determine needs, and figure out how to streamline processes," Nick said. "Whether it's landing a new business or working to retain existing businesses, we want to hear how we can work together."

One hundred miles east of Fairfax, the city of Kenyon is putting the finishing touches on its 30-acre business park, slated for availability in 2020. "We plan to be wired and open for business in 2020," said City Administrator Mark Vahlsing.

"We've been trying to create a light-industrial business park for years," he continued. "What turned the tide was getting a grant from the Minnesota Department of Economic Development in 2019 that covered about 50 percent of the cost of laying down infrastructure like roads, electric lines and substations, and sewers.

The park is located on the northeast side of town. Mark said the ideal types of businesses Kenyon is trying to attract



## LOOKING TO 2020

CMPMA and CMPAS begin 2020 on a much sounder footing than in prior years. On all fronts – member service, staff capabilities, strategic purpose, finance, and technology – we begin the third decade of the 21st century more focused and more energized than in any prior year.

We are delighted to welcome our three new members from Minnesota: Lake Crystal, Madelia, and Truman. They joined us principally for the non-power supply services we offer, and we look forward to providing them with services that will improve their service to their customers.

Recent hires – Transmission Planner Sayan Roy, Systems Engineer Alex Martin, and Accountant Lorene Damsits – as well as our entire team have embraced our mission and are dedicated to helping our members.

Our board is more engaged than at any time in recent memory. Board meetings have been characterized by greater levels of participation and deeper discussions of how industry trends could affect individual members and the overall electric marketplace.

**As market changes accelerate, the importance of connectedness will become ever more apparent. We expect staff and members to participate in an increased number of industry events this year, to learn from their peers what has worked, what has not, and why.**

As we look back on 2019 and look forward to 2020, we are again reminded of the power of community. Locally-owned utilities work because their leaders are close to those who own the utility. Decisions are made locally in response to local needs. Solutions are customized around local needs.

And, as a project-based joint-action agency, CMPMA and CMPAS have been and will remain successful because they exist to meet, and even exceed, member needs while offering unparalleled flexibility.

In today's "have it your way" economy, we think that approach just makes sense.

## **CMPA's Contact Information**

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### **WEBSITE**

[cmpas.org](http://cmpas.org)

**CITY OF KASSON SCDP (Formerly MIF)**

Progress Report

May 1, 2020

No End Date

**Residential Rehabilitation**

**Goal: 6**

	Current Months #'s	Last Months #'s
Number of Applications Received	12	12
Number of Applications being Processed	0	1
Full Application Pending Verification	0	0
Apps. Pending Initial Property Inspection	1	1
Applicants Pending Contractor Estimates	1	0
Units in Construction	3	3
Units Completed and Closed	0	0
Applicants Over Income	3	3
Applicants Not Interested/Eligible	4	4
Applicants Located in Target Area "B"	0	0
Applicants Not in Target Area	0	0

	SCDP Funds	Private Funds	Total Funds
Obligated	68,607.00	6,451.06	75,058.06
Estimated	44,000.00	6,000.00	50,000.00
<b>Total</b>	<b>112,607.00</b>	<b>12,451.06</b>	<b>125,058.06</b>
Program Income	0.00	0.00	0.00
Allocation	150,000.00	15,000.00	165,000.00
Balance	37,393.00	2,548.94	39,941.94
Unit Average	28,151.75	3,112.77	31,264.52
Unit Goal	7,500.00	750.00	8,250.00

**CITY OF KASSON SCDP**

Progress Report

May 1, 2020

September 30, 2022

**Residential Rehabilitation**

**Goal: 20**

	Current Months #'s	Last Months #'s
Number of Applications Received	5	4
Number of Applications being Processed	0	0
Full Application Pending Verification	1	1
Apps. Pending Initial Property Inspection	0	0
Applicants Pending Contractor Estimates	0	0
Units in Construction	0	0
Units Completed and Closed	0	0
Applicants Over Income	0	0
Applicants Not Interested/Eligible	2	2
Applicants Located in Target Area "B"	2	1
Applicants Not in Target Area	0	0

	SCDP Funds	Private Funds	Total Funds
Obligated	0.00	0.00	0.00
Estimated	22,500.00	750.00	23,250.00
Total	22,500.00	750.00	23,250.00
Program Income	0.00	0.00	0.00
Allocation	450,000.00	15,000.00	450,000.00
Balance	427,500.00	14,250.00	441,750.00
Unit Average	#DIV/0!	#DIV/0!	#DIV/0!
Unit Goal	22,500.00	750.00	23,250.00

Cash and Investment Summary Draft  
Jan-20

	1010	1011	1040	1041	TOTAL
	CASH	CASH- Debt Service	Investments	Money Markets	
101 General Fund	602,509		1,275,530	1,277	1,879,316
210 STABILIZATION FUND	171,495		-	-	171,495
211 Library Fund	170,994		-	-	170,994
219 Tax Abatement	(200,000)				(200,000)
225 EDA Financial Assistance Fund	20,595		-	1,266	21,861
247 Assisted Living	-				-
248 Downtown	146				146
249 TIF	78,607				78,607
290 Economic Development	68,159		-		68,159
382 16th St NE	13,211				13,211
385 Aquatic Center	72,156				72,156
386 Fire Truck and Equipment	320				320
389 Oppidan Assessment	14,594				14,594
391 Oppidan/Folkestad TIF	145,498		749,000	-	894,498
392 GO Refunding 2015A	186,836				186,836
393 2017 Street Assessment Project	96,656		284,000	803	381,459
401 Permanent Revolving Impr Fund	89,944		902,750	15	992,709
412 16th St NE	(334,272)				(334,272)
423 3-4-5	(250,350)				(250,350)
424 Hwy 57	(224,084)				(224,084)
426 16th St NW	(19,419)				(19,419)
601 Water Fund	(151,120)	241,796	598,950	679	690,306
602 Sewer Fund	133,036	391,897	1,237,960	543	1,763,436
604 Electric Fund	126,409	44,223	3,531,027	1,535	3,703,195
605 Storm Water	(12,930)	117,855	230,190	890	336,004
606 ICE ARENA	(22,361)		-	-	(22,361)
609 Liquor Fund	212,171		475,450	1,309	688,930
610 Maple Grove Cemetery	17,250		100,999	209	118,457
875 Community Policing Fund	10,332		-		10,332
877 Festival in Park Fund	11,898				11,898
	<u>1,028,278</u>	<u>795,771</u>	<u>9,385,855</u>	<u>8,526</u>	<u>11,218,431</u>

Cash and Investment Summary	Draft	1010	1011	1040	1041	TOTAL
	Feb-20		CASH-			
		CASH	Debt Service	Investments	Money Markets	
101 General Fund		342,014		1,275,530	1,304	1,618,848
210 STABILIZATION FUND		171,580		-	-	171,580
211 Library Fund		161,711		-	-	161,711
219 Tax Abatement		(200,000)				(200,000)
225 EDA MIF FUND		24,160		-	-	24,160
226 EDA RLF						-
247 Assisted Living		-				-
248 Downtown		146				146
249 TIF		78,646				78,646
290 Economic Development		54,784		-		54,784
382 16th St NE		13,218				13,218
385 Aquatic Center		72,192				72,192
386 Fire Truck and Equipment		320				320
389 Oppidan Assessment		14,601				14,601
391 Oppidan/Folkestad TIF		146,102		749,000	-	895,102
392 GO Refunding 2015A		186,929				186,929
393 2017 Street Assessment Project		97,919		284,000	-	381,919
401 Permanent Revolving Impr Fund		79,614		914,750	-	994,364
412 16th St NE		(337,394)				(337,394)
423 3-4-5		(253,381)				(253,381)
424 Hwy 57		(266,784)				(266,784)
426 16th St NW		(19,419)				(19,419)
601 Water Fund		(106,218)	241,796	598,950	-	734,529
602 Sewer Fund		196,058	391,897	1,237,960	-	1,825,915
604 Electric Fund		203,758	44,223	3,531,027	-	3,779,008
605 Storm Water		15,510	117,855	230,190	-	363,555
606 ICE ARENA		(21,911)		-	-	(21,911)
609 Liquor Fund		239,696		475,450	-	715,146
610 Maple Grove Cemetery		14,167		100,999	-	115,166
875 Community Policing Fund		10,013		-		10,013
877 Festival in Park Fund		20,344				20,344
		<u>938,373</u>	<u>795,771</u>	<u>9,397,855</u>	<u>1,304</u>	<u>11,133,304</u>

Cash and Investment Summary	Draft	1010	1011	1040	1041	TOTAL
	Mar-20		CASH-			
		CASH	Debt Service	Investments	Money Markets	
101 General Fund		126,691		1,275,530	352	1,402,573
210 STABILIZATION FUND		21,506		149,000	-	170,506
211 Library Fund		135,890		-	-	135,890
219 Tax Abatement		(200,000)				(200,000)
225 EDA MIF FUND		25,513		-	149	25,662
226 EDA RLF		80,000				80,000
247 Assisted Living		-				-
248 Downtown		146				146
249 TIF		78,651				78,651
290 Economic Development		33,408		-		33,408
382 16th St NE		13,219				13,219
385 Aquatic Center		72,197				72,197
386 Fire Truck and Equipment		320				320
389 Oppidan Assessment		14,602				14,602
391 Oppidan/Folkestad TIF		(17,283)		-	798	(16,486)
392 GO Refunding 2015A		186,942				186,942
393 2017 Street Assessment Project		98,716		284,000	161	382,877
401 Permanent Revolving Impr Fund		79,619		914,750	440	994,809
412 16th St NE		(340,514)				(340,514)
423 3-4-5		(253,381)				(253,381)
424 Hwy 57		(297,284)				(297,284)
426 16th St NW		(19,419)				(19,419)
601 Water Fund		(72,343)	241,796	598,950	113	768,517
602 Sewer Fund		135,272	391,897	1,387,960	975	1,916,104
604 Electric Fund		110,989	44,223	3,731,027	629	3,886,869
605 Storm Water		46,676	117,855	230,190	2,443	397,164
606 ICE ARENA		(9,232)		-	-	(9,232)
609 Liquor Fund		(1,170)		725,450	758	725,038
610 Maple Grove Cemetery		12,684		100,999	333	114,017
875 Community Policing Fund		9,901		-		9,901
877 Festival in Park Fund		20,323				20,323
		92,637	795,771	9,397,855	7,152	10,293,415

Investments 1st Qtr 2020

JANUARY

FEBRUARY

<b>MATURED</b>		
Goldman Sachs	401	\$96,000
<b>PURCHASED</b>		
BMO Harris	401	\$108,000

MARCH

<b>TRANSFERS</b>		
MBS Raymond James	391	-\$149,000
FTN	391	-\$150,000
Synovus	391	-\$250,000
RBC-JPM	391	-\$200,000
MBS Raymond James	210	\$149,000
FTN	602	\$150,000
RBC-JPM	604	\$200,000
Synovus	609	\$250,000

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Government Wide</b>						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		2,093,615.00	-2,093,615.00
3107 ABATEMENT LEVY	0.00		0.00		5,897.00	-5,897.00
3210 BUSINESS LICENSES/PERMITS	75.00	0.03	7,625.00	0.87	13,500.00	-5,875.00
3341 LOCAL GOVERNMENT AID	0.00		0.00		1,170,059.00	-1,170,059.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		3,869.00	-3,869.00
3410 CHARGES FOR SERVICES	0.00		2.00		2,000.00	-1,998.00
3415 CITY HALL RENT	0.00		0.00		100.00	-100.00
3621 INTEREST EARNED	862.67	0.35	5,170.82	0.59	10,000.00	-4,829.18
3622 RENTS AND ROYALTIES	531.00	0.22	1,593.00	0.18	3,000.00	-1,407.00
3624 MISC REVENUE - REFUNDS	0.00		80.72	0.01	1,500.00	-1,419.28
3626 MONEY MARKET INTEREST	0.92		8.52		0.00	8.52
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		16,000.00	-16,000.00
<b>Total Department</b>	<b>1,469.59</b>	<b>0.60</b>	<b>14,480.06</b>	<b>1.66</b>	<b>3,319,540.00</b>	<b>-3,305,059.94</b>
<b>Planning and Zoning</b>						
3413 ZONING/SUBDIVISION FEES	0.00		300.00	0.03	2,000.00	-1,700.00
3624 MISC REVENUE - REFUNDS	500.00	0.20	1,150.00	0.13	4,000.00	-2,850.00
<b>Total Department</b>	<b>500.00</b>	<b>0.20</b>	<b>1,450.00</b>	<b>0.17</b>	<b>6,000.00</b>	<b>-4,550.00</b>
<b>Cable TV</b>						
3495 FRANCHISE ROW USE	2,016.69	0.82	4,076.11	0.47	60,000.00	-55,923.89
<b>Total Department</b>	<b>2,016.69</b>	<b>0.82</b>	<b>4,076.11</b>	<b>0.47</b>	<b>60,000.00</b>	<b>-55,923.89</b>
<b>Police</b>						
3345 POLICE/FIRE STATE AIDS	0.00		0.00		70,000.00	-70,000.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		4,500.00	-4,500.00
3369 OTHER COUNTY GRANT	0.00		0.00		58,000.00	-58,000.00
3420 PUBLIC SAFETY	19.94	0.01	97.08	0.01	200.00	-102.92
3511 COURT FINES	1,722.53	0.70	3,691.24	0.42	18,000.00	-14,308.76
3624 MISC REVENUE - REFUNDS	0.00		978.29	0.11	3,000.00	-2,021.71
<b>Total Department</b>	<b>1,742.47</b>	<b>0.71</b>	<b>4,766.61</b>	<b>0.55</b>	<b>153,700.00</b>	<b>-148,933.39</b>
<b>Fire</b>						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		5,741.00	-5,741.00
3346 STATE FIRE AID	1,000.00	0.41	1,000.00	0.11	40,000.00	-39,000.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		7,000.00	-7,000.00
3421 Fire Contracts	0.00		35,963.68	4.12	36,470.00	-506.32
3422 SPECIAL FIRE PROTECTION S	700.00	0.29	3,842.00	0.44	15,000.00	-11,158.00
3623 CONTR/DONATION FROM PRIVA	0.00		7,122.24	0.82	8,000.00	-877.76
3624 MISC REVENUE - REFUNDS	0.00		260.00	0.03	0.00	260.00
<b>Total Department</b>	<b>1,700.00</b>	<b>0.69</b>	<b>48,187.92</b>	<b>5.53</b>	<b>112,211.00</b>	<b>-64,023.08</b>

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Building Inspection</b>						
3220 NON-BUSINESS LICENSES & P	8,657.40	3.53	19,786.46	2.27	68,858.00	-49,071.54
3414 PLAN CHECK FEES	3,358.14	1.37	9,305.20	1.07	34,000.00	-24,694.80
3416 MECHANICAL INSPECTION FEE	949.00	0.39	2,459.34	0.28	4,000.00	-1,540.66
3417 PLUMBING INSPECTION FEES	480.00	0.20	1,020.00	0.12	2,500.00	-1,480.00
Total Department	13,444.54	5.48	32,571.00	3.74	109,358.00	-76,787.00
<b>Animal Control</b>						
3220 NON-BUSINESS LICENSES & P	0.00		100.00	0.01	1,700.00	-1,600.00
3514 OTHER FINES	0.00		0.00		1,000.00	-1,000.00
Total Department			100.00	0.01	2,700.00	-2,600.00
<b>Highways, Streets, Roadways</b>						
3364 COUNTY MUNICIPAL STATE AI	0.00		40,040.50	4.59	72,640.00	-32,599.50
Total Department			40,040.50	4.59	72,640.00	-32,599.50
<b>Street Lighting</b>						
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		70,000.00	-70,000.00
Total Department					70,000.00	-70,000.00
<b>Parks and Recreation</b>						
3622 RENTS AND ROYALTIES	149.02	0.06	4,506.84	0.52	2,700.00	1,806.84
Total Department	149.02	0.06	4,506.84	0.52	2,700.00	1,806.84
<b>Swimming Pool</b>						
3472 SWIMMING POOL FEES DAILY	0.00		0.00		106,000.00	-106,000.00
3474 CONCESSIONS	0.00		0.00		40,000.00	-40,000.00
3475 LESSONS	0.00		0.00		20,000.00	-20,000.00
3478 FACILITY RENTAL	0.00		92.62	0.01	3,500.00	-3,407.38
3480 SWIM PASSES	0.00		0.00		70,000.00	-70,000.00
3482 SWIM TEAM	0.00		0.00		1,500.00	-1,500.00
Total Department			92.62	0.01	241,000.00	-240,907.38
<b>Other Recreational Facilities</b>						
3471 OTHER ORGANIZED ACTIVITIE	0.00		0.00		500.00	-500.00
3473 PLAYGROUND FEES	55.88	0.02	55.88	0.01	500.00	-444.12
3479 SOFTBALL FEES	0.00		0.00		5,100.00	-5,100.00
Total Department	55.88	0.02	55.88	0.01	6,100.00	-6,044.12

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Park Areas</b>						
3474 CONCESSIONS	0.00		0.00		3,500.00	-3,500.00
3623 CONTR/DONATION FROM PRIVA	0.00		500.00	0.06	0.00	500.00
<b>Total Department</b>			500.00	0.06	3,500.00	-3,000.00
<b>Total Revenue</b>	21,078.19	100.00	150,827.54	100.00	4,159,449.00	-4,008,621.46
<b>Expenses</b>						
<b>Council</b>						
<b>Council</b>						
101 FULL-TIME EMPLOYEES - REGULAR	1,285.60	0.52	3,845.67	0.44	30,750.00	26,904.33
102 FULL-TIME EMPLOYEES - OVERTIME	180.78	0.07	385.69	0.04	0.00	-385.69
121 EMPLOYER PERA CONTRIBUTIONS	110.01	0.04	317.37	0.04	1,626.00	1,308.63
122 EMPLOYER FICA CONTRIBUTIONS	80.11	0.03	229.98	0.03	1,907.00	1,677.02
123 EMPLOYER MEDICARE CONTRIBUTION	18.75	0.01	53.81	0.01	446.00	392.19
130 EMPLOYER PAID INSURANCE	414.38	0.17	1,243.02	0.14	4,800.00	3,556.98
150 WORKER'S COMPENSATION	0.00		216.00	0.02	170.00	-46.00
160 LIABILITY INSURANCE	1,890.90	0.77	1,890.90	0.22	4,000.00	2,109.10
210 OPERATING SUPPLIES	0.00		0.00		150.00	150.00
304 LEGAL FEES	1,741.00	0.71	1,958.50	0.22	11,000.00	9,041.50
333 STAFF MEETINGS & CONFERENCES	0.00		819.40	0.09	2,000.00	1,180.60
334 MEMBERSHIP DUES AND FEES	0.00		3,283.33	0.38	4,500.00	1,216.67
351 LEGAL NOTICES PUBLISHING	70.20	0.03	70.20	0.01	400.00	329.80
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		1,100.00	1,100.00
430 OTHER SERVICE/CHARGES-MISC.	176.57	0.07	15,291.27	1.75	15,000.00	-291.27
440 PROFESSIONAL SERVICES	274.35	0.11	274.35	0.03	0.00	-274.35
<b>Account Total</b>	6,242.65	2.55	29,879.49	3.43	77,849.00	47,969.51
<b>Total Department</b>	6,242.65	2.55	29,879.49	3.43	77,849.00	47,969.51
<b>Ordinances and Proceedings</b>						
<b>Ordinances and Proceedings</b>						
353 ORDINANCE PUBLICATION	0.00		0.00		1,000.00	1,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		2,500.00	2,500.00
<b>Account Total</b>					3,500.00	3,500.00
<b>Total Department</b>					3,500.00	3,500.00
<b>Mayor</b>						
<b>Mayor</b>						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		4,800.00	4,800.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		298.00	298.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		70.00	70.00
<b>Account Total</b>					5,168.00	5,168.00
<b>Total Department</b>					5,168.00	5,168.00
<b>City Clerk</b>						

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>City Clerk</b>						
101 FULL-TIME EMPLOYEES - REGULAR	9,561.27	3.90	27,209.20	3.12	128,000.00	100,790.80
102 FULL-TIME EMPLOYEES - OVERTIME	144.63	0.06	308.54	0.04	0.00	-308.54
121 EMPLOYER PERA CONTRIBUTIONS	727.90	0.30	2,063.79	0.24	9,601.00	7,537.21
122 EMPLOYER FICA CONTRIBUTIONS	562.86	0.23	1,600.02	0.18	7,936.00	6,335.98
123 EMPLOYER MEDICARE CONTRIBUTION	131.62	0.05	374.22	0.04	1,856.00	1,481.78
130 EMPLOYER PAID INSURANCE	873.88	0.36	4,212.07	0.48	21,000.00	16,787.93
150 WORKER'S COMPENSATION	0.00		1,050.00	0.12	900.00	-150.00
160 LIABILITY INSURANCE	43.28	0.02	43.28		80.00	36.72
210 OPERATING SUPPLIES	330.78	0.13	837.18	0.10	4,000.00	3,162.82
216 PERIODICALS	0.00		0.00		220.00	220.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		135.81	0.02	1,000.00	864.19
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
321 TELEPHONE	622.65	0.25	1,799.00	0.21	8,000.00	6,201.00
325 COMMUNICATION-OTHER	140.00	0.06	382.17	0.04	2,400.00	2,017.83
331 TRAVEL/MILEAGE	0.00		0.00		800.00	800.00
332 ADMINISTRATOR MEETINGS & 333 STAFF MEETINGS & CONFERENCES	0.00 145.00	 0.06	188.50 495.00	0.02 0.06	3,500.00 5,000.00	3,311.50 4,505.00
334 MEMBERSHIP DUES AND FEES	0.00		3,469.88	0.40	5,800.00	2,330.12
343 OTHER ADVERTISING	15.40	0.01	46.20	0.01	1,200.00	1,153.80
360 INSURANCE	1,793.58	0.73	1,793.58	0.21	3,300.00	1,506.42
380 UTILITY SERVICES	267.12	0.11	267.12	0.03	0.00	-267.12
400 REPAIRS & MAINTENANCE	0.00		0.00		1,000.00	1,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		318.08	0.04	900.00	581.92
440 PROFESSIONAL SERVICES	2,960.80	1.21	11,123.48	1.28	3,000.00	-8,123.48
Account Total						
	18,320.77	7.47	57,717.12	6.62	212,993.00	155,275.88
Total Department	18,320.77	7.47	57,717.12	6.62	212,993.00	155,275.88
<b>Elections</b>						
Elections						
101 FULL-TIME EMPLOYEES - REGULAR	257.12	0.10	769.07	0.09	3,350.00	2,580.93
102 FULL-TIME EMPLOYEES - OVERTIME	36.16	0.01	77.14	0.01	0.00	-77.14
121 EMPLOYER PERA CONTRIBUTIONS	21.99	0.01	63.44	0.01	251.00	187.56
122 EMPLOYER FICA CONTRIBUTIONS	16.04	0.01	45.99	0.01	208.00	162.01
123 EMPLOYER MEDICARE CONTRIBUTION	3.74		10.74		49.00	38.26
130 EMPLOYER PAID INSURANCE	82.86	0.03	248.55	0.03	960.00	711.45
150 WORKER'S COMPENSATION	0.00		0.00		25.00	25.00
210 OPERATING SUPPLIES	51.10	0.02	51.10	0.01	300.00	248.90
351 LEGAL NOTICES PUBLISHING	0.00		0.00		500.00	500.00
430 OTHER SERVICE/CHARGES-MISC.	100.01	0.04	100.01	0.01	100.00	-0.01
444 OTHER CONTRACTUAL SERVICES	2,135.99	0.87	2,135.99	0.24	10,000.00	7,864.01
Account Total						
	2,705.01	1.10	3,502.03	0.40	15,743.00	12,240.97
Total Department	2,705.01	1.10	3,502.03	0.40	15,743.00	12,240.97
<b>Accounting</b>						
Accounting						
301 AUDITING/ACCOUNTING	0.00		3,750.00	0.43	4,900.00	1,150.00
351 LEGAL NOTICES PUBLISHING	0.00		216.45	0.02	1,600.00	1,383.55
Account Total						
			3,966.45	0.45	6,500.00	2,533.55
Total Department			3,966.45	0.45	6,500.00	2,533.55

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Assessing</b>						
Assessing						
305 ASSESSING FEES	0.00		31,373.00	3.60	32,400.00	1,027.00
351 LEGAL NOTICES PUBLISHING	0.00		0.00		300.00	300.00
Account Total			31,373.00	3.60	32,700.00	1,327.00
Total Department			31,373.00	3.60	32,700.00	1,327.00
<b>Law-Legal Services</b>						
Law-Legal Services						
304 LEGAL FEES	3,231.00	1.32	5,637.50	0.65	35,000.00	29,362.50
Account Total	3,231.00	1.32	5,637.50	0.65	35,000.00	29,362.50
Total Department	3,231.00	1.32	5,637.50	0.65	35,000.00	29,362.50
<b>Planning and Zoning</b>						
Planning & Zoning						
101 FULL-TIME EMPLOYEES - REGULAR	486.20	0.20	1,453.80	0.17	34,500.00	33,046.20
121 EMPLOYER PERA CONTRIBUTIONS	36.47	0.01	109.03	0.01	2,588.00	2,478.97
122 EMPLOYER FICA CONTRIBUTIONS	25.59	0.01	82.96	0.01	2,139.00	2,056.04
123 EMPLOYER MEDICARE CONTRIBUTION	5.99		19.40		500.00	480.60
130 EMPLOYER PAID INSURANCE	113.20	0.05	123.51	0.01	4,200.00	4,076.49
150 WORKER'S COMPENSATION	0.00		0.00		200.00	200.00
210 OPERATING SUPPLIES	14.27	0.01	96.76	0.01	500.00	403.24
304 LEGAL FEES	975.50	0.40	2,870.50	0.33	12,000.00	9,129.50
321 TELEPHONE	21.93	0.01	65.79	0.01	250.00	184.21
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		1,500.00	1,500.00
351 LEGAL NOTICES PUBLISHING	46.80	0.02	233.80	0.03	1,000.00	766.20
360 INSURANCE	1,755.12	0.72	1,755.12	0.20	3,000.00	1,244.88
430 OTHER SERVICE/CHARGES-MISC.	0.00		50.00	0.01	0.00	-50.00
440 PROFESSIONAL SERVICES	1,265.00	0.52	1,265.00	0.15	7,000.00	5,735.00
Account Total	4,746.07	1.94	8,125.67	0.93	71,377.00	63,251.33
Total Department	4,746.07	1.94	8,125.67	0.93	71,377.00	63,251.33
<b>Data Processing</b>						
Data Processing						
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		1,484.44	0.17	1,000.00	-484.44
309 EDP, SOFTWARE & DESIGN	0.00		0.00		6,500.00	6,500.00
370 MAINTENANCE/SUPPORT FEES	0.00		1,708.00	0.20	5,700.00	3,992.00
400 REPAIRS & MAINTENANCE	0.00		80.40	0.01	1,000.00	919.60
440 PROFESSIONAL SERVICES	0.00		0.00		1,000.00	1,000.00
Account Total			3,272.84	0.38	15,200.00	11,927.16
Total Department			3,272.84	0.38	15,200.00	11,927.16
<b>General Govt Building</b>						
General Govt Buildings						
103 PART-TIME EMPLOYEES	271.45	0.11	759.09	0.09	3,000.00	2,240.91
121 EMPLOYER PERA CONTRIBUTIONS	20.34	0.01	56.92	0.01	225.00	168.08
122 EMPLOYER FICA CONTRIBUTIONS	16.27	0.01	45.58	0.01	186.00	140.42
123 EMPLOYER MEDICARE CONTRIBUTION	3.80		10.66		44.00	33.34
150 WORKER'S COMPENSATION	0.00		214.00	0.02	250.00	36.00
210 OPERATING SUPPLIES	9.99		9.99		300.00	290.01
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		250.00	250.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		800.00	800.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
360 INSURANCE	213.42	0.09	213.42	0.02	500.00	286.58
380 UTILITY SERVICES	335.60	0.14	819.13	0.09	6,800.00	5,980.87
400 REPAIRS & MAINTENANCE	0.00		1,050.00	0.12	2,000.00	950.00
410 RENTALS	0.00		0.00		700.00	700.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		300.00	300.00
Account Total						
	870.87	0.36	3,178.79	0.36	15,355.00	12,176.21
Total Department	870.87	0.36	3,178.79	0.36	15,355.00	12,176.21
General Engineering						
General Engineering						
303 ENGINEERING FEES	0.00		0.00		20,000.00	20,000.00
Account Total						
					20,000.00	20,000.00
Total Department					20,000.00	20,000.00
Police						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	262.05	0.11	700.78	0.08	3,500.00	2,799.22
121 EMPLOYER PERA CONTRIBUTIONS	19.66	0.01	52.56	0.01	263.00	210.44
122 EMPLOYER FICA CONTRIBUTIONS	15.70	0.01	42.05		216.00	173.95
123 EMPLOYER MEDICARE CONTRIBUTION	3.68		9.85		51.00	41.15
Account Total						
	301.09	0.12	805.24	0.09	4,030.00	3,224.76
Total Department						
Police						
101 FULL-TIME EMPLOYEES - REGULAR	55,150.81	22.49	165,894.97	19.02	742,000.00	576,105.03
102 FULL-TIME EMPLOYEES - OVERTIME	4,351.96	1.77	10,919.00	1.25	11,500.00	581.00
103 PART-TIME EMPLOYEES	344.89	0.14	1,976.75	0.23	30,000.00	28,023.25
104 Canine	244.00	0.10	732.00	0.08	3,000.00	2,268.00
121 EMPLOYER PERA CONTRIBUTIONS	10,487.73	4.28	30,717.37	3.52	131,420.00	100,702.63
122 EMPLOYER FICA CONTRIBUTIONS	230.92	0.09	693.76	0.08	12,700.00	12,006.24
123 EMPLOYER MEDICARE CONTRIBUTION	859.64	0.35	2,518.65	0.29	11,000.00	8,481.35
130 EMPLOYER PAID INSURANCE	11,240.70	4.58	33,244.69	3.81	108,000.00	74,755.31
150 WORKER'S COMPENSATION	0.00		43,631.00	5.00	47,500.00	3,869.00
160 LIABILITY INSURANCE	151.50	0.06	151.50	0.02	350.00	198.50
210 OPERATING SUPPLIES	590.58	0.24	2,063.21	0.24	9,000.00	6,936.79
212 MOTOR FUELS	1,240.30	0.51	2,832.68	0.32	13,000.00	10,167.32
214 UNIFORMS	133.95	0.05	133.95	0.02	4,000.00	3,866.05
220 REPAIR/MAINTENANCE SUPPLIES	0.00		99.58	0.01	1,000.00	900.42
240 SMALL TOOLS/MINOR EQUIPMENT	3,511.00	1.43	4,409.74	0.51	16,000.00	11,590.26
309 EDP, SOFTWARE & DESIGN	0.00		0.00		350.00	350.00
321 TELEPHONE	1,481.31	0.60	3,687.46	0.42	18,577.00	14,889.54
325 COMMUNICATION-OTHER	15.00	0.01	47.99	0.01	900.00	852.01
333 STAFF MEETINGS & CONFERENCES	0.00		3,670.67	0.42	8,000.00	4,329.33
334 MEMBERSHIP DUES AND FEES	0.00		7,977.09	0.91	9,200.00	1,222.91
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	16,202.12	6.61	16,202.12	1.86	23,100.00	6,897.88
370 MAINTENANCE/SUPPORT FEES	99.99	0.04	99.99	0.01	12,500.00	12,400.01
380 UTILITY SERVICES	593.42	0.24	1,097.25	0.13	7,200.00	6,102.75
400 REPAIRS & MAINTENANCE	192.50	0.08	1,354.48	0.16	10,000.00	8,645.52
410 RENTALS	0.00		13.20		0.00	-13.20
430 OTHER SERVICE/CHARGES-MISC.	77.00	0.03	287.00	0.03	6,000.00	5,713.00
440 PROFESSIONAL SERVICES	123.60	0.05	1,112.28	0.13	1,500.00	387.72
444 OTHER CONTRACTUAL SERVICES	0.00		2,600.00	0.30	2,000.00	-600.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Account Total	107,322.92	43.76	338,168.38	38.78	1,240,047.00	901,878.62
Total Department	107,624.01	43.89	338,973.62	38.87	1,244,077.00	905,103.38
<b>Fire</b>						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	0.00		36.51		1,000.00	963.49
121 EMPLOYER PERA CONTRIBUTIONS	0.00		2.73		73.00	70.27
122 EMPLOYER FICA CONTRIBUTIONS	0.00		2.20		62.00	59.80
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.51		15.00	14.49
Account Total			41.95		1,150.00	1,108.05
<b>Fire</b>						
101 FULL-TIME EMPLOYEES - REGULAR	459.03	0.19	2,494.73	0.29	60,000.00	57,505.27
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		59.03	0.01	0.00	-59.03
121 EMPLOYER PERA CONTRIBUTIONS	34.43	0.01	191.55	0.02	525.00	333.45
122 EMPLOYER FICA CONTRIBUTIONS	25.74	0.01	143.38	0.02	434.00	290.62
123 EMPLOYER MEDICARE CONTRIBUTION	6.02		33.53		700.00	666.47
130 EMPLOYER PAID INSURANCE	180.31	0.07	975.05	0.11	1,300.00	324.95
150 WORKER'S COMPENSATION	0.00		14,393.00	1.65	15,000.00	607.00
160 LIABILITY INSURANCE	21.64	0.01	21.64		50.00	28.36
210 OPERATING SUPPLIES	2,171.45	0.89	3,211.19	0.37	8,200.00	4,988.81
212 MOTOR FUELS	43.37	0.02	220.68	0.03	2,700.00	2,479.32
214 UNIFORMS	0.00		0.00		4,000.00	4,000.00
216 PERIODICALS	0.00		0.00		500.00	500.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		284.13	0.03	4,000.00	3,715.87
240 SMALL TOOLS/MINOR EQUIPMENT	2,628.24	1.07	3,903.23	0.45	40,000.00	36,096.77
321 TELEPHONE	184.38	0.08	555.08	0.06	2,500.00	1,944.92
330 TRAINING	0.00		3,503.94	0.40	15,000.00	11,496.06
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		6,000.00	6,000.00
334 MEMBERSHIP DUES AND FEES	0.00		734.00	0.08	2,500.00	1,766.00
343 OTHER ADVERTISING	0.00		0.00		300.00	300.00
360 INSURANCE	2,048.86	0.84	2,048.86	0.23	4,300.00	2,251.14
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		400.00	400.00
380 UTILITY SERVICES	1,127.70	0.46	2,057.14	0.24	10,000.00	7,942.86
400 REPAIRS & MAINTENANCE	140.00	0.06	140.00	0.02	1,000.00	860.00
430 OTHER SERVICE/CHARGES-MISC.	1,015.00	0.41	3,545.00	0.41	51,741.00	48,196.00
444 OTHER CONTRACTUAL SERVICES	0.00		1,085.00	0.12	7,000.00	5,915.00
Account Total	10,086.17	4.11	39,600.16	4.54	238,150.00	198,549.84
Total Department	10,086.17	4.11	39,642.11	4.55	239,300.00	199,657.89
<b>Building Inspection</b>						
Building Inspection						
331 TRAVEL/MILEAGE	183.54	0.07	367.65	0.04	3,200.00	2,832.35
444 OTHER CONTRACTUAL SERVICES	2,692.89	1.10	5,289.98	0.61	45,000.00	39,710.02
Account Total	2,876.43	1.17	5,657.63	0.65	48,200.00	42,542.37
Total Department	2,876.43	1.17	5,657.63	0.65	48,200.00	42,542.37
<b>Animal Control</b>						

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Animal Control</b>						
210 OPERATING SUPPLIES	0.00		0.00		175.00	175.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		2,000.00	2,000.00
Account Total					2,325.00	2,325.00
Total Department					2,325.00	2,325.00
<b>Highways, Streets, Roadways</b>						
<b>Highways, Streets, Roadways</b>						
101 FULL-TIME EMPLOYEES - REGULAR	6,653.53	2.71	20,000.97	2.29	139,750.00	119,749.03
103 PART-TIME EMPLOYEES	495.06	0.20	495.06	0.06	0.00	-495.06
121 EMPLOYER PERA CONTRIBUTIONS	536.15	0.22	1,537.13	0.18	9,424.00	7,886.87
122 EMPLOYER FICA CONTRIBUTIONS	507.67	0.21	1,263.88	0.14	7,790.00	6,526.12
123 EMPLOYER MEDICARE CONTRIBUTION	118.72	0.05	295.53	0.03	1,822.00	1,526.47
130 EMPLOYER PAID INSURANCE	2,689.27	1.10	7,735.44	0.89	37,200.00	29,464.56
150 WORKER'S COMPENSATION	0.00		12,006.00	1.38	11,500.00	-506.00
210 OPERATING SUPPLIES	1,780.50	0.73	4,236.24	0.49	10,000.00	5,763.76
212 MOTOR FUELS	68.85	0.03	190.94	0.02	5,000.00	4,809.06
214 UNIFORMS	0.00		25.00		1,300.00	1,275.00
220 REPAIR/MAINTENANCE SUPPLIES	1,883.91	0.77	2,048.30	0.23	20,000.00	17,951.70
240 SMALL TOOLS/MINOR EQUIPMENT	24.38	0.01	154.38	0.02	3,000.00	2,845.62
321 TELEPHONE	108.36	0.04	272.70	0.03	2,310.00	2,037.30
325 COMMUNICATION-OTHER	15.00	0.01	30.00		0.00	-30.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,200.00	1,200.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		250.00	250.00
360 INSURANCE	2,423.42	0.99	2,423.42	0.28	6,000.00	3,576.58
380 UTILITY SERVICES	1,497.25	0.61	3,753.80	0.43	14,000.00	10,246.20
400 REPAIRS & MAINTENANCE	0.00		106.85	0.01	12,000.00	11,893.15
410 RENTALS	0.00		75.40	0.01	100.00	24.60
430 OTHER SERVICE/CHARGES-MISC.	12.50	0.01	237.89	0.03	2,500.00	2,262.11
440 PROFESSIONAL SERVICES	0.00		0.00		1,500.00	1,500.00
444 OTHER CONTRACTUAL SERVICES	30.15	0.01	54.77	0.01	2,000.00	1,945.23
Account Total						
	18,844.72	7.68	56,943.70	6.53	288,946.00	232,002.30
Total Department	18,844.72	7.68	56,943.70	6.53	288,946.00	232,002.30
<b>Paved Streets</b>						
<b>Paved Streets</b>						
220 REPAIR/MAINTENANCE SUPPLIES	1,003.05	0.41	1,003.05	0.12	10,000.00	8,996.95
303 ENGINEERING FEES	0.00		0.00		15,000.00	15,000.00
400 REPAIRS & MAINTENANCE	0.00		0.00		177,268.00	177,268.00
Account Total						
	1,003.05	0.41	1,003.05	0.12	202,268.00	201,264.95
Total Department	1,003.05	0.41	1,003.05	0.12	202,268.00	201,264.95
<b>Ice &amp; Snow Removal</b>						
<b>Ice &amp; Snow Removal</b>						
102 FULL-TIME EMPLOYEES - OVERTIME	778.35	0.32	6,555.10	0.75	13,000.00	6,444.90
121 EMPLOYER PERA CONTRIBUTIONS	58.40	0.02	491.55	0.06	975.00	483.45
122 EMPLOYER FICA CONTRIBUTIONS	47.20	0.02	388.67	0.04	806.00	417.33
123 EMPLOYER MEDICARE CONTRIBUTION	11.05		90.96	0.01	189.00	98.04
130 EMPLOYER PAID INSURANCE	99.48	0.04	1,320.84	0.15	2,500.00	1,179.16

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
150 WORKER'S COMPENSATION	0.00		1,242.00	0.14	1,200.00	-42.00
210 OPERATING SUPPLIES	1,666.31	0.68	3,995.28	0.46	8,000.00	4,004.72
212 MOTOR FUELS	0.00		0.00		1,000.00	1,000.00
220 REPAIR/MAINTENANCE SUPPLIES	1,535.89	0.63	8,527.58	0.98	20,000.00	11,472.42
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		140.38	0.02	500.00	359.62
360 INSURANCE	151.08	0.06	151.08	0.02	300.00	148.92
400 REPAIRS & MAINTENANCE	0.00		106.84	0.01	8,200.00	8,093.16
410 RENTALS	0.00		0.00		50.00	50.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		2.14		2,500.00	2,497.86
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total						
	4,347.76	1.77	23,012.42	2.64	64,220.00	41,207.58
Total Department	4,347.76	1.77	23,012.42	2.64	64,220.00	41,207.58
Street Lighting						
Street Lighting						
380 UTILITY SERVICES	6,517.39	2.66	10,390.40	1.19	70,000.00	59,609.60
Account Total						
	6,517.39	2.66	10,390.40	1.19	70,000.00	59,609.60
Total Department	6,517.39	2.66	10,390.40	1.19	70,000.00	59,609.60
Sidewalks						
Sidewalks						
400 REPAIRS & MAINTENANCE	0.00		0.00		50,000.00	50,000.00
Account Total						
					50,000.00	50,000.00
Total Department					50,000.00	50,000.00
Waste Collection and Disposal						
Waste Collection & Disposal						
430 OTHER SERVICE/CHARGES-MISC.	891.00	0.36	1,727.04	0.20	11,500.00	9,772.96
Account Total						
	891.00	0.36	1,727.04	0.20	11,500.00	9,772.96
Total Department	891.00	0.36	1,727.04	0.20	11,500.00	9,772.96
Emer Mgmt/Health						
Emer Mgmt/Health						
210 OPERATING SUPPLIES	0.00		0.00		2,000.00	2,000.00
360 INSURANCE	394.32	0.16	394.32	0.05	760.00	365.68
380 UTILITY SERVICES	136.01	0.06	207.50	0.02	2,000.00	1,792.50
400 REPAIRS & MAINTENANCE	0.00		0.00		2,000.00	2,000.00
430 OTHER SERVICE/CHARGES-MISC.	420.53	0.17	5,420.53	0.62	7,000.00	1,579.47
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		3,700.00	3,700.00
Account Total						
	950.86	0.39	6,022.35	0.69	17,460.00	11,437.65
Total Department	950.86	0.39	6,022.35	0.69	17,460.00	11,437.65
Parks and Recreation						
Parks & Recreation						
210 OPERATING SUPPLIES	157.00	0.06	192.16	0.02	500.00	307.84
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	316.78	0.13	816.29	0.09	4,500.00	3,683.71
325 COMMUNICATION-OTHER	15.00	0.01	30.00		100.00	70.00
333 STAFF MEETINGS & CONFERENCES	0.00		248.56	0.03	50.00	-198.56
334 MEMBERSHIP DUES AND FEES	0.00		365.00	0.04	500.00	135.00
410 RENTALS	0.00		0.00		30.00	30.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		107.75	0.01	3,500.00	3,392.25
Account Total						
	488.78	0.20	1,759.76	0.20	10,180.00	8,420.24
Total Department	488.78	0.20	1,759.76	0.20	10,180.00	8,420.24

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Playgrounds</b>						
Playgrounds						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		3,000.00	3,000.00
Account Total					3,000.00	3,000.00
Total Department					3,000.00	3,000.00
<b>Swimming Pool</b>						
Swimming Pool						
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		0.00		9,300.00	9,300.00
103 PART-TIME EMPLOYEES	0.00		218.24	0.03	145,000.00	144,781.76
122 EMPLOYER FICA CONTRIBUTIONS	0.00		13.53		8,990.00	8,976.47
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		3.16		2,103.00	2,099.84
130 EMPLOYER PAID INSURANCE	0.00		0.00		500.00	500.00
150 WORKER'S COMPENSATION	0.00		10,998.00	1.26	9,500.00	-1,498.00
210 OPERATING SUPPLIES	0.00		309.68	0.04	25,000.00	24,690.32
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		14,000.00	14,000.00
221 LG REPAIR/MAINT SUPPLIES	0.00		0.00		20,000.00	20,000.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
262 COST OF CONCESSIONS	0.00		0.00		25,000.00	25,000.00
321 TELEPHONE	68.45	0.03	205.35	0.02	1,100.00	894.65
343 OTHER ADVERTISING	0.00		0.00		150.00	150.00
344 PROMOTION	0.00		0.00		3,000.00	3,000.00
360 INSURANCE	1,450.54	0.59	1,450.54	0.17	3,000.00	1,549.46
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		2,500.00	2,500.00
380 UTILITY SERVICES	357.34	0.15	532.95	0.06	65,000.00	64,467.05
400 REPAIRS & MAINTENANCE	0.00		0.00		4,000.00	4,000.00
410 RENTALS	0.00		0.00		750.00	750.00
430 OTHER SERVICE/CHARGES-MISC.	925.00	0.38	2,044.50	0.23	1,000.00	-1,044.50
Account Total						
	2,801.33	1.14	15,775.95	1.81	340,893.00	325,117.05
Total Department	2,801.33	1.14	15,775.95	1.81	340,893.00	325,117.05
<b>Other Recreational Facilities</b>						
Other Recreational Facilities						
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		186.00	186.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		44.00	44.00
210 OPERATING SUPPLIES	42.37	0.02	112.70	0.01	8,500.00	8,387.30
214 UNIFORMS	0.00		0.00		500.00	500.00
220 REPAIR/MAINTENANCE SUPPLIES	30.45	0.01	62.95	0.01	5,500.00	5,437.05
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		2,850.00	2,850.00
333 STAFF MEETINGS & CONFERENCES	0.00		155.92	0.02	350.00	194.08
334 MEMBERSHIP DUES AND FEES	0.00		130.00	0.01	450.00	320.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	217.90	0.09	217.90	0.02	800.00	582.10
380 UTILITY SERVICES	205.13	0.08	309.60	0.04	9,000.00	8,690.40
400 REPAIRS & MAINTENANCE	0.00		106.85	0.01	8,500.00	8,393.15
430 OTHER SERVICE/CHARGES-MISC.	0.00		471.39	0.05	3,000.00	2,528.61
444 OTHER CONTRACTUAL SERVICES	0.00		10,000.00	1.15	21,600.00	11,600.00
Account Total						
	495.85	0.20	11,567.31	1.33	64,530.00	52,962.69
Total Department	495.85	0.20	11,567.31	1.33	64,530.00	52,962.69

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Park Areas</b>						
Park Areas						
101 FULL-TIME EMPLOYEES - REGULAR	14,645.30	5.97	44,065.02	5.05	215,000.00	170,934.98
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		0.00		2,000.00	2,000.00
103 PART-TIME EMPLOYEES	2,263.02	0.92	6,383.40	0.73	27,000.00	20,616.60
121 EMPLOYER PERA CONTRIBUTIONS	1,268.15	0.52	3,783.69	0.43	16,275.00	12,491.31
122 EMPLOYER FICA CONTRIBUTIONS	991.09	0.40	2,959.42	0.34	13,454.00	10,494.58
123 EMPLOYER MEDICARE CONTRIBUTION	231.82	0.09	692.19	0.08	3,538.00	2,845.81
130 EMPLOYER PAID INSURANCE	3,311.61	1.35	9,713.76	1.11	43,000.00	33,286.24
150 WORKER'S COMPENSATION	0.00		14,312.00	1.64	11,000.00	-3,312.00
210 OPERATING SUPPLIES	0.00		57.11	0.01	3,000.00	2,942.89
212 MOTOR FUELS	182.56	0.07	335.64	0.04	6,000.00	5,664.36
214 UNIFORMS	0.00		0.00		1,500.00	1,500.00
220 REPAIR/MAINTENANCE SUPPLIES	721.78	0.29	1,988.57	0.23	12,000.00	10,011.43
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,000.00	3,000.00
262 COST OF CONCESSIONS	0.00		0.00		2,000.00	2,000.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		400.00	400.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		150.00	150.00
360 INSURANCE	6,942.04	2.83	6,942.04	0.80	13,500.00	6,557.96
380 UTILITY SERVICES	521.01	0.21	1,029.78	0.12	6,000.00	4,970.22
400 REPAIRS & MAINTENANCE	0.00		60.00	0.01	1,000.00	940.00
410 RENTALS	0.00		75.40	0.01	6,500.00	6,424.60
430 OTHER SERVICE/CHARGES-MISC.	10.00		252.25	0.03	3,000.00	2,747.75
444 OTHER CONTRACTUAL SERVICES	0.00		10.00		6,500.00	6,490.00
Account Total						
	31,088.38	12.68	92,660.27	10.63	395,817.00	303,156.73
Total Department	31,088.38	12.68	92,660.27	10.63	395,817.00	303,156.73
<b>Forestry and Nursery</b>						
Forestry & Nursery						
210 OPERATING SUPPLIES	0.00		38.40		600.00	561.60
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		750.00	750.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		25.00	25.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		120.53	0.01	8,700.00	8,579.47
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		14,000.00	14,000.00
Account Total						
			158.93	0.02	24,475.00	24,316.07
Total Department			158.93	0.02	24,475.00	24,316.07
<b>Historic Watertower</b>						
Historic Watertower						
430 OTHER SERVICE/CHARGES-MISC.	129.16	0.05	159.07	0.02	2,000.00	1,840.93
Account Total						
	129.16	0.05	159.07	0.02	2,000.00	1,840.93
Total Department	129.16	0.05	159.07	0.02	2,000.00	1,840.93
<b>Dodge County Arena</b>						
Dodge County Arena						
430 OTHER SERVICE/CHARGES-MISC.	287.38	0.12	287.38	0.03	28,781.00	28,493.62
440 PROFESSIONAL SERVICES	0.00		285.00	0.03	300.00	15.00
Account Total						
	287.38	0.12	572.38	0.07	29,081.00	28,508.62
Total Department	287.38	0.12	572.38	0.07	29,081.00	28,508.62

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Capital</b>						
<b>Council</b>						
580 OTHER EQUIPMENT	0.00		0.00		22,500.00	22,500.00
Account Total					22,500.00	22,500.00
<b>General Govt Buildings</b>						
580 OTHER EQUIPMENT	0.00		0.00		10,000.00	10,000.00
Account Total					10,000.00	10,000.00
<b>Police</b>						
550 MOTOR VEHICLES	1,893.01	0.77	5,662.27	0.65	75,948.00	70,285.73
580 OTHER EQUIPMENT	0.00		0.00		14,000.00	14,000.00
611 BOND INTEREST	287.88	0.12	880.40	0.10	5,030.00	4,149.60
Account Total	2,180.89	0.89	6,542.67	0.75	94,978.00	88,435.33
<b>Fire</b>						
550 MOTOR VEHICLES	0.00		0.00		69,666.00	69,666.00
611 BOND INTEREST	0.00		0.00		1,800.00	1,800.00
Account Total					71,466.00	71,466.00
<b>Highways, Streets, Roadways</b>						
530 IMPR OTHER THAN BUILDINGS	0.00		0.00		50,000.00	50,000.00
540 HEAVY MACHINERY	0.00		0.00		74,136.00	74,136.00
550 MOTOR VEHICLES	286.03	0.12	855.96	0.10	3,470.00	2,614.04
611 BOND INTEREST	34.01	0.01	104.16	0.01	380.00	275.84
Account Total	320.04	0.13	960.12	0.11	127,986.00	127,025.88
<b>Park Areas</b>						
530 IMPR OTHER THAN BUILDINGS	0.00		0.00		67,500.00	67,500.00
550 MOTOR VEHICLES	420.11	0.17	1,256.47	0.14	10,165.00	8,908.53
611 BOND INTEREST	68.01	0.03	207.89	0.02	1,593.00	1,385.11
Account Total	488.12	0.20	1,464.36	0.17	79,258.00	77,793.64
Total Department	2,989.05	1.22	8,967.15	1.03	406,188.00	397,220.85
<b>Unallocated Expenses</b>						
<b>Unallocated Expenditures</b>						
360 INSURANCE	17,387.64	7.09	17,387.64	1.99	18,000.00	612.36
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		7,970.00	7,970.00
433 MMUA SAFETY PROGRAM	301.13	0.12	3,953.15	0.45	7,000.00	3,046.85
Account Total	17,688.77	7.21	21,340.79	2.45	32,970.00	11,629.21
Total Department	17,688.77	7.21	21,340.79	2.45	32,970.00	11,629.21
<b>Other Financing Uses</b>						
<b>Other Financing Uses</b>						
720 OPERATING TRANSFERS	0.00		89,000.00	10.21	89,000.00	0.00
Account Total			89,000.00	10.21	89,000.00	
Total Department			89,000.00	10.21	89,000.00	
Total Expenses	245,226.46	100.00	871,986.82	100.00	4,147,815.00	3,275,828.18
Net Income(Loss)	-224,148.27	-91.40	-721,159.28	-82.70		

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Library</b>						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		361,203.00	-361,203.00
3362 COUNTY CONTR - SELCO	0.00		14,232.94	17.82	56,932.00	-42,699.06
3363 GRANT	975.62	3.74	975.62	1.22	0.00	975.62
3410 CHARGES FOR SERVICES	31.45	0.12	90.37	0.11	400.00	-309.63
3412 CHARGES FOR SERVICES-PRIN	124.36	0.48	360.12	0.45	400.00	-39.88
3513 LIBRARY FINES	124.75	0.48	741.83	0.93	5,000.00	-4,258.17
3621 INTEREST EARNED	11.00	0.04	184.00	0.23	150.00	34.00
3623 CONTR/DONATION FROM PRIVA	895.62	3.43	1,015.62	1.27	1,050.00	-34.38
3624 MISC REVENUE - REFUNDS	25.69	0.10	2,030.69	2.54	400.00	1,630.69
<b>Total Department</b>	<b>2,188.49</b>	<b>8.39</b>	<b>19,631.19</b>	<b>24.58</b>	<b>425,535.00</b>	<b>-405,903.81</b>
<b>Total Revenue</b>	<b>2,188.49</b>	<b>100.00</b>	<b>19,631.19</b>	<b>100.00</b>	<b>425,535.00</b>	<b>-405,903.81</b>
<b>Expenses</b>						
<b>Government Buildings and Library</b>						
<b>Government Buildings and Library</b>						
103 PART-TIME EMPLOYEES	701.98	2.69	2,228.76	2.79	9,974.00	7,745.24
121 EMPLOYER PERA CONTRIBUTIONS	52.65	0.20	167.16	0.21	728.00	560.84
122 EMPLOYER FICA CONTRIBUTIONS	42.07	0.16	133.81	0.17	602.00	468.19
123 EMPLOYER MEDICARE CONTRIBUTION	9.84	0.04	31.29	0.04	141.00	109.71
<b>Account Total</b>	<b>806.54</b>	<b>3.09</b>	<b>2,561.02</b>	<b>3.21</b>	<b>11,445.00</b>	<b>8,883.98</b>
<b>Total Department</b>	<b>806.54</b>	<b>3.09</b>	<b>2,561.02</b>	<b>3.21</b>	<b>11,445.00</b>	<b>8,883.98</b>
<b>Library</b>						
<b>Library</b>						
101 FULL-TIME EMPLOYEES - REGULAR	13,948.80	53.48	41,536.26	52.02	241,832.00	200,295.74
121 EMPLOYER PERA CONTRIBUTIONS	1,046.16	4.01	3,115.23	3.90	18,300.00	15,184.77
122 EMPLOYER FICA CONTRIBUTIONS	803.64	3.08	2,420.96	3.03	15,128.00	12,707.04
123 EMPLOYER MEDICARE CONTRIBUTION	187.94	0.72	566.17	0.71	3,583.00	3,016.83
130 EMPLOYER PAID INSURANCE	3,177.62	12.18	9,532.86	11.94	56,000.00	46,467.14
150 WORKER'S COMPENSATION	0.00		2,521.00	3.16	1,500.00	-1,021.00
160 LIABILITY INSURANCE	21.64	0.08	21.64	0.03	0.00	-21.64
210 OPERATING SUPPLIES	233.69	0.90	595.77	0.75	3,000.00	2,404.23
216 PERIODICALS	46.00	0.18	291.84	0.37	450.00	158.16
218 BOOKS	407.28	1.56	3,663.82	4.59	11,000.00	7,336.18
219 AUDIO VISUAL	235.78	0.90	476.40	0.60	5,800.00	5,323.60
220 REPAIR/MAINTENANCE SUPPLIES	0.00		67.84	0.08	1,000.00	932.16
222 ELECTRONIC SERVICES	0.00		1,531.10	1.92	4,500.00	2,968.90
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		85.08	0.11	100.00	14.92
304 LEGAL FEES	0.00		0.00		1,000.00	1,000.00
309 EDP, SOFTWARE & DESIGN	1,449.34	5.56	4,598.82	5.76	16,200.00	11,601.18
321 TELEPHONE	139.21	0.53	480.39	0.60	1,700.00	1,219.61
325 COMMUNICATION-OTHER	0.00		0.00		500.00	500.00
331 TRAVEL/MILEAGE	0.00		0.00		500.00	500.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		850.00	850.00
334 MEMBERSHIP DUES AND FEES	0.00		50.00	0.06	500.00	450.00

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
343 OTHER ADVERTISING	30.00	0.12	30.00	0.04	250.00	220.00
360 INSURANCE	1,662.52	6.37	1,662.52	2.08	3,500.00	1,837.48
370 MAINTENANCE/SUPPORT FEES	128.56	0.49	128.56	0.16	2,000.00	1,871.44
380 UTILITY SERVICES	1,056.60	4.05	2,058.33	2.58	9,000.00	6,941.67
400 REPAIRS & MAINTENANCE	255.00	0.98	255.00	0.32	6,453.00	6,198.00
430 OTHER SERVICE/CHARGES-MISC.	145.00	0.56	284.20	0.36	2,000.00	1,715.80
433 MMUA SAFETY PROGRAM	0.00		603.00	0.76	944.00	341.00
440 PROFESSIONAL SERVICES	0.00		285.00	0.36	500.00	215.00
441 LIBRARY PROGRAMS	300.86	1.15	300.86	0.38	4,000.00	3,699.14
444 OTHER CONTRACTUAL SERVICES	0.00		94.50	0.12	0.00	-94.50
570 OFFICE EQUIP AND FURNISHINGS	0.00		34.99	0.04	2,000.00	1,965.01
Account Total						
	25,275.64	96.91	77,292.14	96.79	414,090.00	336,797.86
Total Department	25,275.64	96.91	77,292.14	96.79	414,090.00	336,797.86
Total Expenses	26,082.18	100.00	79,853.16	100.00	425,535.00	345,681.84
Net Income(Loss)	-23,893.69	-91.61	-60,221.97	-75.42		

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

290 Economic Development

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
Community/Economic Development						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		90,533.00	-90,533.00
3621 INTEREST EARNED	4.00	0.02	64.00	0.18	2,000.00	-1,936.00
<b>Total Department</b>	<b>4.00</b>	<b>0.02</b>	<b>64.00</b>	<b>0.18</b>	<b>92,533.00</b>	<b>-92,469.00</b>
<b>Total Revenue</b>	<b>4.00</b>	<b>100.00</b>	<b>64.00</b>	<b>100.00</b>	<b>92,533.00</b>	<b>-92,469.00</b>
<b>Expenses</b>						
Community/Economic Development						
Community/Economic Development						
101 FULL-TIME EMPLOYEES - REGULAR	918.40	4.30	2,066.40	5.70	11,700.00	9,633.60
121 EMPLOYER PERA CONTRIBUTIONS	68.88	0.32	154.97	0.43	878.00	723.03
122 EMPLOYER FICA CONTRIBUTIONS	56.58	0.26	127.76	0.35	725.00	597.24
123 EMPLOYER MEDICARE CONTRIBUTION	13.23	0.06	29.88	0.08	170.00	140.12
130 EMPLOYER PAID INSURANCE	78.21	0.37	90.71	0.25	2,000.00	1,909.29
150 WORKER'S COMPENSATION	0.00		75.00	0.21	100.00	25.00
210 OPERATING SUPPLIES	14.27	0.07	107.93	0.30	400.00	292.07
303 ENGINEERING FEES	0.00		0.00		3,000.00	3,000.00
304 LEGAL FEES	0.00		0.00		4,000.00	4,000.00
321 TELEPHONE	0.00		43.86	0.12	500.00	456.14
325 COMMUNICATION-OTHER	15.00	0.07	146.67	0.40	200.00	53.33
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		396.00	1.09	500.00	104.00
360 INSURANCE	194.14	0.91	194.14	0.54	360.00	165.86
414 COMMERCIAL PROGRAMS	0.00		0.00		20,000.00	20,000.00
430 OTHER SERVICE/CHARGES-MISC.	21.93	0.10	1,654.43	4.56	4,500.00	2,845.57
440 PROFESSIONAL SERVICES	0.00		285.00	0.79	500.00	215.00
444 OTHER CONTRACTUAL SERVICES	0.00		10,907.00	30.06	42,500.00	31,593.00
720 OPERATING TRANSFERS	20,000.00	93.54	20,000.00	55.13	0.00	-20,000.00
<b>Account Total</b>	<b>21,380.64</b>	<b>100.00</b>	<b>36,279.75</b>	<b>100.00</b>	<b>92,533.00</b>	<b>56,253.25</b>
<b>Total Department</b>	<b>21,380.64</b>	<b>100.00</b>	<b>36,279.75</b>	<b>100.00</b>	<b>92,533.00</b>	<b>56,253.25</b>
<b>Total Expenses</b>	<b>21,380.64</b>	<b>100.00</b>	<b>36,279.75</b>	<b>100.00</b>	<b>92,533.00</b>	<b>56,253.25</b>
<b>Net Income(Loss)</b>	<b>-21,376.64</b>	<b>-99.98</b>	<b>-36,215.75</b>	<b>-99.82</b>		

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Distribution</b>						
3621 INTEREST EARNED	1,245.38	4.03	2,243.62	0.63	5,000.00	-2,756.38
3622 RENTS AND ROYALTIES	2,135.77	6.91	4,239.97	1.19	12,625.00	-8,385.03
3624 MISC REVENUE - REFUNDS	0.00		1,421.41	0.40	500.00	921.41
3626 MONEY MARKET INTEREST	0.00		3.00		0.00	3.00
3710 WATER SALES - CUSTOMERS	69,535.89	225.08	210,449.17	58.93	788,400.00	-577,950.83
3715 CONNECTION/RECONNECTION F	0.00		0.00		100.00	-100.00
3716 WATER ACCESS CHARGE-BP	4,800.00	15.54	19,380.00	5.43	0.00	19,380.00
3718 METER SALES	1,700.00	5.50	3,625.00	1.02	6,000.00	-2,375.00
3746 PENALTIES	577.61	1.87	1,732.96	0.49	7,000.00	-5,267.04
<b>Total Department</b>	<b>79,994.65</b>	<b>258.94</b>	<b>243,095.13</b>	<b>68.07</b>	<b>819,625.00</b>	<b>-576,529.87</b>
<b>Total Revenue</b>	<b>79,994.65</b>	<b>100.00</b>	<b>243,095.13</b>	<b>100.00</b>	<b>819,625.00</b>	<b>-576,529.87</b>
<b>Expenses</b>						
<b>Debt Service</b>						
<b>Debt Service</b>						
601 BOND PRINCIPAL	0.00		245,138.38	68.64	254,732.00	9,593.62
611 BOND INTEREST	87.28	0.28	20,700.49	5.80	39,782.00	19,081.51
620 PAYING AGENT FEES	0.00		495.00	0.14	0.00	-495.00
<b>Account Total</b>	<b>87.28</b>	<b>0.28</b>	<b>266,333.87</b>	<b>74.57</b>	<b>294,514.00</b>	<b>28,180.13</b>
<b>Total Department</b>	<b>87.28</b>	<b>0.28</b>	<b>266,333.87</b>	<b>74.57</b>	<b>294,514.00</b>	<b>28,180.13</b>
<b>Power and Pumping</b>						
<b>Power &amp; Pumping</b>						
380 UTILITY SERVICES	4,080.77	13.21	6,006.52	1.68	50,000.00	43,993.48
<b>Account Total</b>	<b>4,080.77</b>	<b>13.21</b>	<b>6,006.52</b>	<b>1.68</b>	<b>50,000.00</b>	<b>43,993.48</b>
<b>Total Department</b>	<b>4,080.77</b>	<b>13.21</b>	<b>6,006.52</b>	<b>1.68</b>	<b>50,000.00</b>	<b>43,993.48</b>
<b>Distribution</b>						
<b>Distribution</b>						
101 FULL-TIME EMPLOYEES - REGULAR	7,279.52	23.56	21,724.70	6.08	89,000.00	67,275.30
102 FULL-TIME EMPLOYEES - OVERTIME	245.73	0.80	1,027.17	0.29	5,000.00	3,972.83
121 EMPLOYER PERA CONTRIBUTIONS	564.35	1.83	1,706.21	0.48	7,050.00	5,343.79
122 EMPLOYER FICA CONTRIBUTIONS	442.28	1.43	1,338.48	0.37	5,828.00	4,489.52
123 EMPLOYER MEDICARE CONTRIBUTION	103.38	0.33	312.87	0.09	1,363.00	1,050.13
130 EMPLOYER PAID INSURANCE	1,762.31	5.70	5,247.07	1.47	12,700.00	7,452.93
150 WORKER'S COMPENSATION	0.00		4,350.00	1.22	4,000.00	-350.00
160 LIABILITY INSURANCE	21.64	0.07	21.64	0.01	40.00	18.36
210 OPERATING SUPPLIES	489.88	1.59	8,398.30	2.35	50,000.00	41,601.70
212 MOTOR FUELS	246.66	0.80	345.56	0.10	1,200.00	854.44
214 UNIFORMS	0.00		0.00		420.00	420.00
220 REPAIR/MAINTENANCE SUPPLIES	30.45	0.10	496.73	0.14	62,100.00	61,603.27
240 SMALL TOOLS/MINOR EQUIPMENT	80.36	0.26	132.32	0.04	5,000.00	4,867.68
260 METERS	1,363.79	4.41	4,584.82	1.28	10,000.00	5,415.18
360 INSURANCE	3,039.18	9.84	3,039.18	0.85	6,000.00	2,960.82
400 REPAIRS & MAINTENANCE	2,179.12	7.05	3,636.36	1.02	85,000.00	81,363.64
410 RENTALS	0.00		30.15	0.01	2,600.00	2,569.85

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
430 OTHER SERVICE/CHARGES-MISC.	0.00		1,377.54	0.39	3,600.00	2,222.46
433 MMUA SAFETY PROGRAM	11.17	0.04	2,428.17	0.68	4,800.00	2,371.83
440 PROFESSIONAL SERVICES	365.00	1.18	470.00	0.13	2,500.00	2,030.00
444 OTHER CONTRACTUAL SERVICES	30.14	0.10	54.77	0.02	0.00	-54.77
Account Total						
	18,254.96	59.09	60,722.04	17.00	358,201.00	297,478.96
Total Department	18,254.96	59.09	60,722.04	17.00	358,201.00	297,478.96
<b>Administration</b>						
Administration						
101 FULL-TIME EMPLOYEES - REGULAR	4,889.03	15.83	13,921.73	3.90	76,500.00	62,578.27
102 FULL-TIME EMPLOYEES - OVERTIME	108.47	0.35	231.39	0.06	0.00	-231.39
121 EMPLOYER PERA CONTRIBUTIONS	374.82	1.21	1,061.54	0.30	5,738.00	4,676.46
122 EMPLOYER FICA CONTRIBUTIONS	288.12	0.93	819.74	0.23	4,743.00	3,923.26
123 EMPLOYER MEDICARE CONTRIBUTION	67.39	0.22	191.74	0.05	1,109.00	917.26
130 EMPLOYER PAID INSURANCE	976.17	3.16	2,532.55	0.71	13,000.00	10,467.45
210 OPERATING SUPPLIES	85.64	0.28	191.71	0.05	800.00	608.29
216 PERIODICALS	0.00		0.00		100.00	100.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
301 AUDITING/ACCOUNTING	0.00		0.00		4,406.00	4,406.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
304 LEGAL FEES	0.00		0.00		750.00	750.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		500.00	500.00
321 TELEPHONE	137.26	0.44	410.16	0.11	2,400.00	1,989.84
325 COMMUNICATION-OTHER	859.96	2.78	1,001.23	0.28	5,000.00	3,998.77
333 STAFF MEETINGS & CONFERENCES	251.85	0.82	751.85	0.21	1,500.00	748.15
334 MEMBERSHIP DUES AND FEES	0.00		229.00	0.06	500.00	271.00
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		1,200.00	1,200.00
370 MAINTENANCE/SUPPORT FEES	0.00		923.07	0.26	2,725.00	1,801.93
430 OTHER SERVICE/CHARGES-MISC.	35.50	0.11	92.50	0.03	200.00	107.50
438 CREDIT CARD FEES	396.30	1.28	1,150.65	0.32	4,100.00	2,949.35
440 PROFESSIONAL SERVICES	0.00		570.00	0.16	1,800.00	1,230.00
Account Total						
	8,470.51	27.42	24,078.86	6.74	132,671.00	108,592.14
Total Department	8,470.51	27.42	24,078.86	6.74	132,671.00	108,592.14
Total Expenses	30,893.52	100.00	357,141.29	100.00	835,386.00	478,244.71
Net Income(Loss)	49,101.13	158.94	-114,046.16	-31.93		

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Sewage Distribution</b>						
3621 INTEREST EARNED	1,085.59	1.51	4,332.30	1.20	6,000.00	-1,667.70
3624 MISC REVENUE - REFUNDS	0.00		65.30	0.02	0.00	65.30
3626 MONEY MARKET INTEREST	0.00		3.00		0.00	3.00
3718 METER SALES	0.00		0.00		8,000.00	-8,000.00
3720 SEWER SERVICE	160,000.93	222.32	481,450.16	133.50	1,836,000.00	-1,354,549.84
3725 SEWER CONNECTION FEES	3,000.00	4.17	18,130.00	5.03	20,000.00	-1,870.00
3746 PENALTIES	1,397.50	1.94	4,203.56	1.17	18,000.00	-13,796.44
3922 OTHER MISC-GOVT	0.00		0.00		132,500.00	-132,500.00
<b>Total Department</b>	<b>165,484.02</b>	<b>229.94</b>	<b>508,184.32</b>	<b>140.92</b>	<b>2,020,500.00</b>	<b>-1,512,315.68</b>
<b>Total Revenue</b>	<b>165,484.02</b>	<b>100.00</b>	<b>508,184.32</b>	<b>100.00</b>	<b>2,020,500.00</b>	<b>-1,512,315.68</b>
<b>Expenses</b>						
<b>Debt Service</b>						
<b>Debt Service</b>						
601 BOND PRINCIPAL	0.00		105,384.33	29.22	796,880.00	691,495.67
611 BOND INTEREST	19.29	0.03	48,960.30	13.58	97,232.00	48,271.70
<b>Account Total</b>	<b>19.29</b>	<b>0.03</b>	<b>154,344.63</b>	<b>42.80</b>	<b>894,112.00</b>	<b>739,767.37</b>
<b>Total Department</b>	<b>19.29</b>	<b>0.03</b>	<b>154,344.63</b>	<b>42.80</b>	<b>894,112.00</b>	<b>739,767.37</b>
<b>Sewer Plant</b>						
<b>Sewer Plant</b>						
101 FULL-TIME EMPLOYEES - REGULAR	15,036.81	20.89	45,105.05	12.51	179,100.00	133,994.95
102 FULL-TIME EMPLOYEES - OVERTIME	638.89	0.89	2,525.58	0.70	10,000.00	7,474.42
103 PART-TIME EMPLOYEES	0.00		0.00		11,440.00	11,440.00
121 EMPLOYER PERA CONTRIBUTIONS	1,175.71	1.63	3,572.47	0.99	14,183.00	10,610.53
122 EMPLOYER FICA CONTRIBUTIONS	922.88	1.28	2,806.97	0.78	12,433.00	9,626.03
123 EMPLOYER MEDICARE CONTRIBUTION	215.87	0.30	656.54	0.18	2,908.00	2,251.46
130 EMPLOYER PAID INSURANCE	3,713.65	5.16	11,058.81	3.07	23,550.00	12,491.19
150 WORKER'S COMPENSATION	0.00		9,658.00	2.68	8,500.00	-1,158.00
160 LIABILITY INSURANCE	0.00		0.00		35.00	35.00
210 OPERATING SUPPLIES	931.35	1.29	1,715.81	0.48	35,000.00	33,284.19
211 CHEMICALS	0.00		0.00		60,000.00	60,000.00
212 MOTOR FUELS	0.00		0.00		2,000.00	2,000.00
214 UNIFORMS	0.00		0.00		910.00	910.00
216 PERIODICALS	0.00		0.00		30.00	30.00
220 REPAIR/MAINTENANCE SUPPLIES	204.29	0.28	367.28	0.10	16,000.00	15,632.72
221 LG REPAIR/MAINT SUPPLIES	0.00		0.00		50,000.00	50,000.00
240 SMALL TOOLS/MINOR EQUIPMENT	45.75	0.06	100.74	0.03	5,000.00	4,899.26
301 AUDITING/ACCOUNTING	0.00		0.00		3,818.00	3,818.00
303 ENGINEERING FEES	0.00		0.00		10,000.00	10,000.00
309 EDP, SOFTWARE & DESIGN	0.00		172.99	0.05	400.00	227.01
321 TELEPHONE	127.69	0.18	384.05	0.11	2,400.00	2,015.95
333 STAFF MEETINGS & CONFERENCES	53.42	0.07	443.42	0.12	2,200.00	1,756.58
334 MEMBERSHIP DUES AND FEES	0.00		0.00		130.00	130.00
360 INSURANCE	4,439.02	6.17	4,439.02	1.23	8,500.00	4,060.98

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
370 MAINTENANCE/SUPPORT FEES	0.00		452.40	0.13	1,365.00	912.60
380 UTILITY SERVICES	2,852.83	3.96	5,490.72	1.52	65,000.00	59,509.28
381 PURCHASED POWER	6,159.43	8.56	9,309.14	2.58	122,000.00	112,690.86
400 REPAIRS & MAINTENANCE	3,762.47	5.23	7,475.63	2.07	50,000.00	42,524.37
430 OTHER SERVICE/CHARGES-MISC.	6,052.86	8.41	6,269.92	1.74	3,200.00	-3,069.92
433 MMUA SAFETY PROGRAM	0.00		2,110.50	0.59	4,130.00	2,019.50
440 PROFESSIONAL SERVICES	0.00		3,893.37	1.08	50,000.00	46,106.63
Account Total						
	46,332.92	64.38	118,008.41	32.72	754,232.00	636,223.59
Total Department	46,332.92	64.38	118,008.41	32.72	754,232.00	636,223.59
Sewage Distribution						
Sewer Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	3,801.88	5.28	11,361.18	3.15	48,000.00	36,638.82
102 FULL-TIME EMPLOYEES - OVERTIME	98.30	0.14	373.51	0.10	5,000.00	4,626.49
121 EMPLOYER PERA CONTRIBUTIONS	292.51	0.41	880.19	0.24	3,975.00	3,094.81
122 EMPLOYER FICA CONTRIBUTIONS	228.97	0.32	688.94	0.19	3,286.00	2,597.06
123 EMPLOYER MEDICARE CONTRIBUTION	53.54	0.07	161.18	0.04	769.00	607.82
130 EMPLOYER PAID INSURANCE	903.47	1.26	2,696.84	0.75	7,500.00	4,803.16
150 WORKER'S COMPENSATION	0.00		3,016.00	0.84	3,000.00	-16.00
160 LIABILITY INSURANCE	21.64	0.03	21.64	0.01	40.00	18.36
210 OPERATING SUPPLIES	1,382.15	1.92	1,740.73	0.48	11,000.00	9,259.27
212 MOTOR FUELS	260.84	0.36	499.19	0.14	6,400.00	5,900.81
214 UNIFORMS	52.74	0.07	142.71	0.04	210.00	67.29
220 REPAIR/MAINTENANCE SUPPLIES	30.45	0.04	62.95	0.02	2,000.00	1,937.05
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,500.00	1,500.00
260 METERS	1,363.79	1.89	4,584.82	1.27	10,000.00	5,415.18
303 ENGINEERING FEES	0.00		32,016.32	8.88	553,500.00	521,483.68
360 INSURANCE	7,269.86	10.10	7,269.86	2.02	13,000.00	5,730.14
380 UTILITY SERVICES	624.83	0.87	785.31	0.22	3,500.00	2,714.69
400 REPAIRS & MAINTENANCE	1,936.38	2.69	2,043.22	0.57	65,000.00	62,956.78
410 RENTALS	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		123.39	0.03	3,000.00	2,876.61
433 MMUA SAFETY PROGRAM	11.17	0.02	317.67	0.09	590.00	272.33
440 PROFESSIONAL SERVICES	0.00		0.00		2,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	30.14	0.04	54.77	0.02	200,000.00	199,945.23
Account Total						
	18,362.66	25.51	68,840.42	19.09	943,370.00	874,529.58
Total Department	18,362.66	25.51	68,840.42	19.09	943,370.00	874,529.58
San Sewer-Admin/General						
San Sewer-Admin/General						
101 FULL-TIME EMPLOYEES - REGULAR	4,192.70	5.83	11,979.04	3.32	61,000.00	49,020.96
102 FULL-TIME EMPLOYEES - OVERTIME	72.32	0.10	154.75	0.04	1,000.00	845.25
121 EMPLOYER PERA CONTRIBUTIONS	319.88	0.44	910.00	0.25	4,650.00	3,740.00
122 EMPLOYER FICA CONTRIBUTIONS	246.88	0.34	706.87	0.20	3,844.00	3,137.13
123 EMPLOYER MEDICARE CONTRIBUTION	57.73	0.08	165.32	0.05	899.00	733.68
130 EMPLOYER PAID INSURANCE	791.25	1.10	2,013.86	0.56	9,600.00	7,586.14
150 WORKER'S COMPENSATION	0.00		0.00		350.00	350.00
210 OPERATING SUPPLIES	76.18	0.11	197.94	0.05	1,500.00	1,302.06
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		590.00	590.00
301 AUDITING/ACCOUNTING	0.00		0.00		585.00	585.00
303 ENGINEERING FEES	0.00		0.00		500.00	500.00

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

602 Sewer Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
321 TELEPHONE	232.88	0.32	521.69	0.14	2,956.00	2,434.31
325 COMMUNICATION-OTHER	859.96	1.19	996.63	0.28	5,000.00	4,003.37
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		75.00	0.02	20.00	-55.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	0.00		470.67	0.13	1,750.00	1,279.33
430 OTHER SERVICE/CHARGES-MISC.	7.50	0.01	22.50	0.01	50.00	27.50
438 CREDIT CARD FEES	396.30	0.55	1,150.65	0.32	4,100.00	2,949.35
440 PROFESSIONAL SERVICES	0.00		71.25	0.02	400.00	328.75
Account Total						
	7,253.58	10.08	19,436.17	5.39	99,319.00	79,882.83
Total Department	7,253.58	10.08	19,436.17	5.39	99,319.00	79,882.83
Total Expenses	71,968.45	100.00	360,629.63	100.00	2,691,033.00	2,330,403.37
Net Income(Loss)	93,515.57	129.94	147,554.69	40.92		

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Transmission/Distribution</b>						
3621 INTEREST EARNED	2,878.49	0.92	5,331.93	0.75	10,000.00	-4,668.07
3622 RENTS AND ROYALTIES	0.00		1,257.27	0.18	3,000.00	-1,742.73
3624 MISC REVENUE - REFUNDS	82,558.77	26.38	83,284.12	11.67	1,000.00	82,284.12
3626 MONEY MARKET INTEREST	0.00		8.00		0.00	8.00
3735 ELECTRIC ASSESSMENT	440.00	0.14	1,385.00	0.19	4,400.00	-3,015.00
3740 ELECTRIC SALES-RES/COMM	332,234.48	106.17	935,984.33	131.12	3,980,836.00	-3,044,851.67
3742 ELECTRIC SALES-DEMAND	34,948.83	11.17	114,124.39	15.99	496,789.00	-382,664.61
3745 CONNECTION/RECONNECTION F	0.00		350.00	0.05	4,800.00	-4,450.00
3746 PENALTIES	2,806.71	0.90	8,019.79	1.12	40,000.00	-31,980.21
3747 ELECTRIC METER HOOKUP FEE	130.00	0.04	610.00	0.09	0.00	610.00
3749 CIP Chg	9,004.95	2.88	27,297.15	3.82	111,463.00	-84,165.85
<b>Total Department</b>	<b>465,002.23</b>	<b>148.59</b>	<b>1,177,651.98</b>	<b>164.98</b>	<b>4,652,288.00</b>	<b>-3,474,636.02</b>
<b>Total Revenue</b>	<b>465,002.23</b>	<b>100.00</b>	<b>1,177,651.98</b>	<b>100.00</b>	<b>4,652,288.00</b>	<b>-3,474,636.02</b>
<b>Expenses</b>						
<b>Government Buildings and Library</b>						
<b>Government Buildings and Library</b>						
103 PART-TIME EMPLOYEES	187.24	0.06	783.55	0.11	2,950.00	2,166.45
121 EMPLOYER PERA CONTRIBUTIONS	14.06		58.78	0.01	221.00	162.22
122 EMPLOYER FICA CONTRIBUTIONS	11.22		47.05	0.01	183.00	135.95
123 EMPLOYER MEDICARE CONTRIBUTION	2.62		11.00		43.00	32.00
<b>Account Total</b>	<b>215.14</b>	<b>0.07</b>	<b>900.38</b>	<b>0.13</b>	<b>3,397.00</b>	<b>2,496.62</b>
<b>Total Department</b>	<b>215.14</b>	<b>0.07</b>	<b>900.38</b>	<b>0.13</b>	<b>3,397.00</b>	<b>2,496.62</b>
<b>Debt Service</b>						
<b>Debt Service</b>						
601 BOND PRINCIPAL	0.00		45,190.84	6.33	55,356.00	10,165.16
611 BOND INTEREST	68.01	0.02	3,565.43	0.50	7,856.00	4,290.57
<b>Account Total</b>	<b>68.01</b>	<b>0.02</b>	<b>48,756.27</b>	<b>6.83</b>	<b>63,212.00</b>	<b>14,455.73</b>
<b>Total Department</b>	<b>68.01</b>	<b>0.02</b>	<b>48,756.27</b>	<b>6.83</b>	<b>63,212.00</b>	<b>14,455.73</b>
<b>Power Supply</b>						
<b>Power Supply</b>						
381 PURCHASED POWER	174,010.87	55.61	379,859.45	53.22	2,794,000.00	2,414,140.55
<b>Account Total</b>	<b>174,010.87</b>	<b>55.61</b>	<b>379,859.45</b>	<b>53.22</b>	<b>2,794,000.00</b>	<b>2,414,140.55</b>
<b>Total Department</b>	<b>174,010.87</b>	<b>55.61</b>	<b>379,859.45</b>	<b>53.22</b>	<b>2,794,000.00</b>	<b>2,414,140.55</b>
<b>Transmission/Distribution</b>						
<b>Transmission/Distribution</b>						
101 FULL-TIME EMPLOYEES - REGULAR	24,913.86	7.96	74,721.72	10.47	344,000.00	269,278.28
102 FULL-TIME EMPLOYEES - OVERTIME	407.39	0.13	639.64	0.09	13,100.00	12,460.36
121 EMPLOYER PERA CONTRIBUTIONS	1,899.09	0.61	5,652.11	0.79	26,783.00	21,130.89
122 EMPLOYER FICA CONTRIBUTIONS	1,514.02	0.48	4,487.84	0.63	22,140.00	17,652.16
123 EMPLOYER MEDICARE CONTRIBUTION	354.09	0.11	1,049.54	0.15	5,178.00	4,128.46
130 EMPLOYER PAID INSURANCE	4,606.68	1.47	15,837.24	2.22	31,000.00	15,162.76
150 WORKER'S COMPENSATION	0.00		13,418.00	1.88	12,560.00	-858.00
210 OPERATING SUPPLIES	277.79	0.09	593.18	0.08	10,000.00	9,406.82

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
212 MOTOR FUELS	227.84	0.07	537.60	0.08	5,500.00	4,962.40
214 UNIFORMS	0.00		755.24	0.11	2,400.00	1,644.76
220 REPAIR/MAINTENANCE SUPPLIES	7,736.48	2.47	8,996.92	1.26	100,000.00	91,003.08
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		503.95	0.07	4,000.00	3,496.05
260 METERS	0.00		0.00		10,000.00	10,000.00
270 TRANSFORMERS	0.00		0.00		25,000.00	25,000.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	3,901.14	1.25	3,901.14	0.55	8,000.00	4,098.86
380 UTILITY SERVICES	1,520.88	0.49	3,908.50	0.55	13,500.00	9,591.50
400 REPAIRS & MAINTENANCE	190.00	0.06	4,787.20	0.67	5,000.00	212.80
410 RENTALS	0.00		20.92		500.00	479.08
430 OTHER SERVICE/CHARGES-MISC.	0.00		2,379.77	0.33	3,600.00	1,220.23
433 MMUA SAFETY PROGRAM	11.17		2,428.17	0.34	4,720.00	2,291.83
437 LOCATES	31.05	0.01	359.40	0.05	3,000.00	2,640.60
444 OTHER CONTRACTUAL SERVICES	8,312.37	2.66	10,218.30	1.43	55,000.00	44,781.70
Account Total						
	55,903.85	17.86	155,196.38	21.74	710,231.00	555,034.62
Total Department	55,903.85	17.86	155,196.38	21.74	710,231.00	555,034.62
Customer Account/Meter Reader						
Customer Account/Mtr Reader						
613 Customer Interest	0.00		-0.27		800.00	800.27
Account Total						
			-0.27		800.00	800.27
Total Department			-0.27		800.00	800.27
Administration & General						
Administration & General						
101 FULL-TIME EMPLOYEES - REGULAR	10,040.85	3.21	27,896.88	3.91	147,000.00	119,103.12
102 FULL-TIME EMPLOYEES - OVERTIME	180.79	0.06	385.21	0.05	2,000.00	1,614.79
121 EMPLOYER PERA CONTRIBUTIONS	766.64	0.24	2,121.24	0.30	11,175.00	9,053.76
122 EMPLOYER FICA CONTRIBUTIONS	594.06	0.19	1,649.95	0.23	9,238.00	7,588.05
123 EMPLOYER MEDICARE CONTRIBUTION	138.94	0.04	385.83	0.05	2,161.00	1,775.17
130 EMPLOYER PAID INSURANCE	1,863.86	0.60	4,655.99	0.65	25,700.00	21,044.01
150 WORKER'S COMPENSATION	0.00		0.00		840.00	840.00
160 LIABILITY INSURANCE	21.64	0.01	21.64		40.00	18.36
210 OPERATING SUPPLIES	184.76	0.06	344.48	0.05	2,750.00	2,405.52
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
301 AUDITING/ACCOUNTING	0.00		0.00		4,406.00	4,406.00
304 LEGAL FEES	547.50	0.17	2,007.50	0.28	5,000.00	2,992.50
309 EDP, SOFTWARE & DESIGN	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	636.76	0.20	1,614.51	0.23	10,000.00	8,385.49
325 COMMUNICATION-OTHER	1,779.94	0.57	1,996.60	0.28	10,500.00	8,503.40
332 ADMINISTRATOR MEETINGS &	91.54	0.03	199.41	0.03	0.00	-199.41
333 STAFF MEETINGS & CONFERENCES	1,021.53	0.33	3,496.98	0.49	3,500.00	3.02
334 MEMBERSHIP DUES AND FEES	1,500.00	0.48	9,194.00	1.29	40,000.00	30,806.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
370 MAINTENANCE/SUPPORT FEES	0.00		1,642.27	0.23	4,000.00	2,357.73
400 REPAIRS & MAINTENANCE	0.00		0.00		550.00	550.00
429 CIP PROGRAM	1,185.35	0.38	5,232.26	0.73	95,244.00	90,011.74
430 OTHER SERVICE/CHARGES-MISC.	1,311.68	0.42	3,027.79	0.42	135,000.00	131,972.21
438 CREDIT CARD FEES	876.61	0.28	2,562.31	0.36	8,200.00	5,637.69

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
440 PROFESSIONAL SERVICES	0.00		665.00	0.09	7,500.00	6,835.00
Account Total						
Total Department	22,742.45	7.27	69,099.85	9.68	526,454.00	457,354.15
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		100,000.00	100,000.00
Account Total						
Total Department					100,000.00	100,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	60,000.00	19.17	60,000.00	8.41	70,000.00	10,000.00
Account Total						
Total Department	60,000.00	19.17	60,000.00	8.41	70,000.00	10,000.00
Total Expenses	312,940.32	100.00	713,812.06	100.00	4,268,094.00	3,554,281.94
Net Income(Loss)	152,061.91	48.59	463,839.92	64.98		

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Storm Public Works</b>						
3621 INTEREST EARNED	2,452.29	36.04	2,618.29	1.70	3,000.00	-381.71
3626 MONEY MARKET INTEREST	0.00		5.83		0.00	5.83
3730 STORM USER CHARGE	37,970.59	558.00	113,881.32	73.88	436,600.00	-322,718.68
3746 PENALTIES	319.58	4.70	945.27	0.61	2,200.00	-1,254.73
<b>Total Department</b>	<b>40,742.46</b>	<b>598.73</b>	<b>117,450.71</b>	<b>76.20</b>	<b>441,800.00</b>	<b>-324,349.29</b>
<b>Total Revenue</b>	<b>40,742.46</b>	<b>100.00</b>	<b>117,450.71</b>	<b>100.00</b>	<b>441,800.00</b>	<b>-324,349.29</b>
<b>Expenses</b>						
<b>Debt Service</b>						
<b>Debt Service</b>						
601 BOND PRINCIPAL	0.00		115,261.07	74.78	115,261.00	-0.07
611 BOND INTEREST	0.00		14,638.56	9.50	28,193.00	13,554.44
<b>Account Total</b>			<b>129,899.63</b>	<b>84.27</b>	<b>143,454.00</b>	<b>13,554.37</b>
<b>Total Department</b>			<b>129,899.63</b>	<b>84.27</b>	<b>143,454.00</b>	<b>13,554.37</b>
<b>Storm Public Works</b>						
<b>Storm Public Works</b>						
101 FULL-TIME EMPLOYEES - REGULAR	1,778.99	26.14	5,315.24	3.45	40,675.00	35,359.76
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
121 EMPLOYER PERA CONTRIBUTIONS	133.38	1.96	398.60	0.26	2,715.00	2,316.40
122 EMPLOYER FICA CONTRIBUTIONS	101.83	1.50	305.67	0.20	2,430.00	2,124.33
123 EMPLOYER MEDICARE CONTRIBUTION	23.82	0.35	71.48	0.05	525.00	453.52
130 EMPLOYER PAID INSURANCE	679.97	9.99	1,937.97	1.26	9,900.00	7,962.03
210 OPERATING SUPPLIES	248.15	3.65	644.50	0.42	7,000.00	6,355.50
214 UNIFORMS	0.00		0.00		280.00	280.00
220 REPAIR/MAINTENANCE SUPPLIES	30.46	0.45	62.96	0.04	20,500.00	20,437.04
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
303 ENGINEERING FEES	0.00		0.00		162,000.00	162,000.00
325 COMMUNICATION-OTHER	854.96	12.56	986.62	0.64	5,000.00	4,013.38
331 TRAVEL/MILEAGE	0.00		0.00		100.00	100.00
360 INSURANCE	390.56	5.74	390.56	0.25	800.00	409.44
370 MAINTENANCE/SUPPORT FEES	0.00		401.07	0.26	1,700.00	1,298.93
400 REPAIRS & MAINTENANCE	0.00		106.84	0.07	35,000.00	34,893.16
410 RENTALS	0.00		7.73	0.01	0.00	-7.73
430 OTHER SERVICE/CHARGES-MISC.	0.00		11.76	0.01	75.00	63.24
433 MMUA SAFETY PROGRAM	11.17	0.16	2,428.17	1.58	4,750.00	2,321.83
440 PROFESSIONAL SERVICES	0.00		0.00		5,000.00	5,000.00
444 OTHER CONTRACTUAL SERVICES	30.14	0.44	30.14	0.02	0.00	-30.14
<b>Account Total</b>			<b>4,283.43</b>	<b>62.95</b>	<b>13,099.31</b>	<b>8.50</b>
<b>Total Department</b>	<b>4,283.43</b>	<b>62.95</b>	<b>13,099.31</b>	<b>8.50</b>	<b>301,950.00</b>	<b>288,850.69</b>

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Storm Administration</b>						
<b>Storm Admin</b>						
101 FULL-TIME EMPLOYEES - REGULAR	1,413.04	20.77	3,941.29	2.56	19,500.00	15,558.71
121 EMPLOYER PERA CONTRIBUTIONS	105.96	1.56	295.55	0.19	1,463.00	1,167.45
122 EMPLOYER FICA CONTRIBUTIONS	82.71	1.22	232.19	0.15	1,209.00	976.81
123 EMPLOYER MEDICARE CONTRIBUTION	19.35	0.28	54.28	0.04	283.00	228.72
130 EMPLOYER PAID INSURANCE	236.18	3.47	565.19	0.37	3,000.00	2,434.81
150 WORKER'S COMPENSATION	0.00		3,892.00	2.52	4,000.00	108.00
210 OPERATING SUPPLIES	42.82	0.63	61.96	0.04	700.00	638.04
301 AUDITING/ACCOUNTING	0.00		0.00		980.00	980.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
304 LEGAL FEES	217.50	3.20	217.50	0.14	0.00	-217.50
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
370 MAINTENANCE/SUPPORT FEES	0.00		139.20	0.09	450.00	310.80
430 OTHER SERVICE/CHARGES-MISC.	7.50	0.11	22.50	0.01	200.00	177.50
438 CREDIT CARD FEES	396.30	5.82	1,150.65	0.75	4,100.00	2,949.35
440 PROFESSIONAL SERVICES	0.00		570.00	0.37	725.00	155.00
Account Total						
	2,521.36	37.05	11,142.31	7.23	41,910.00	30,767.69
Total Department	2,521.36	37.05	11,142.31	7.23	41,910.00	30,767.69
Total Expenses	6,804.79	100.00	154,141.25	100.00	487,314.00	333,172.75
Net Income (Loss)	33,937.67	498.73	-36,690.54	-23.80		

CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

606 ICE ARENA

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Ice Arena</b>						
3450 SCHOOL/YOUTH ICE RENTAL	34,940.00	141.34	44,880.00	58.64	200,000.00	-155,120.00
3451 LEAGUE HOCKEY	0.00		139.70	0.18	54,000.00	-53,860.30
3452 PUBLIC SKATE	144.85	0.59	911.31	1.19	2,500.00	-1,588.69
3453 OPEN HOCKEY/ ICE TIME	372.52	1.51	707.79	0.92	5,000.00	-4,292.21
3454 LEASED SIGN REVENUE	0.00		0.00		1,500.00	-1,500.00
3455 CONCESSION/RENTS	0.00		0.00		2,516.00	-2,516.00
3456 POP/GUMBALL SALES	0.00		372.66	0.49	3,000.00	-2,627.34
3457 SKATE RENTS/SHARPENING	7.00	0.03	73.11	0.10	1,000.00	-926.89
3458 PRO SHOP SALES	3.00	0.01	17.00	0.02	200.00	-183.00
3624 MISC REVENUE - REFUNDS	0.00		-0.23		0.00	-0.23
<b>Total Department</b>	<b>35,467.37</b>	<b>143.47</b>	<b>47,101.34</b>	<b>61.55</b>	<b>269,716.00</b>	<b>-222,614.66</b>
<b>Total Revenue</b>	<b>35,467.37</b>	<b>100.00</b>	<b>47,101.34</b>	<b>100.00</b>	<b>269,716.00</b>	<b>-222,614.66</b>
<b>Expenses</b>						
<b>Ice Arena</b>						
<b>Ice Arena</b>						
101 FULL-TIME EMPLOYEES - REGULAR	7,602.84	30.76	22,743.74	29.72	95,300.00	72,556.26
103 PART-TIME EMPLOYEES	3,362.71	13.60	10,596.29	13.85	48,000.00	37,403.71
121 EMPLOYER PERA CONTRIBUTIONS	650.30	2.63	2,020.10	2.64	9,000.00	6,979.90
122 EMPLOYER FICA CONTRIBUTIONS	654.92	2.65	1,992.29	2.60	8,885.00	6,892.71
123 EMPLOYER MEDICARE CONTRIBUTION	153.17	0.62	465.94	0.61	1,383.00	917.06
130 EMPLOYER PAID INSURANCE	1,682.43	6.81	5,047.32	6.60	23,000.00	17,952.68
150 WORKER'S COMPENSATION	0.00		5,045.00	6.59	4,800.00	-245.00
210 OPERATING SUPPLIES	52.82	0.21	474.67	0.62	4,000.00	3,525.33
214 UNIFORMS	0.00		0.00		600.00	600.00
220 REPAIR/MAINTENANCE SUPPLIES	888.07	3.59	1,709.88	2.23	7,500.00	5,790.12
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		64.99	0.08	1,000.00	935.01
261 MERCH FOR RESALE-TAX	0.00		143.10	0.19	2,000.00	1,856.90
301 AUDITING/ACCOUNTING	0.00		0.00		900.00	900.00
321 TELEPHONE	292.06	1.18	783.91	1.02	3,500.00	2,716.09
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,000.00	1,000.00
334 MEMBERSHIP DUES AND FEES	225.00	0.91	315.00	0.41	400.00	85.00
343 OTHER ADVERTISING	14.05	0.06	42.15	0.06	200.00	157.85
370 MAINTENANCE/SUPPORT FEES	0.00		276.00	0.36	1,800.00	1,524.00
380 UTILITY SERVICES	9,038.06	36.56	13,364.33	17.46	76,000.00	62,635.67
400 REPAIRS & MAINTENANCE	0.00		10,500.00	13.72	22,500.00	12,000.00
430 OTHER SERVICE/CHARGES-MISC.	104.13	0.42	340.68	0.45	2,000.00	1,659.32
433 MMUA SAFETY PROGRAM	0.00		603.00	0.79	1,010.00	407.00
440 PROFESSIONAL SERVICES	0.00		0.00		500.00	500.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		10,000.00	10,000.00
<b>Account Total</b>	<b>24,720.56</b>	<b>100.00</b>	<b>76,528.39</b>	<b>100.00</b>	<b>325,278.00</b>	<b>248,749.61</b>
<b>Total Department</b>	<b>24,720.56</b>	<b>100.00</b>	<b>76,528.39</b>	<b>100.00</b>	<b>325,278.00</b>	<b>248,749.61</b>

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CITY OF KASSON  
Income Statement by Department  
For the Accounting Period: 3 / 20

Page: 27 of 31  
Report ID: L140

606 ICE ARENA

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	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Total Expenses	24,720.56	100.00	76,528.39	100.00	325,278.00	248,749.61
Net Income (Loss)	10,746.81	43.47	-29,427.05	-38.45		

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609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Revenue</b>						
<b>Financial Administration</b>						
3621 INTEREST EARNED	1,119.79	0.76	2,392.39	0.76	3,000.00	-607.61
3624 MISC REVENUE - REFUNDS	0.00		0.00		250.00	-250.00
3626 MONEY MARKET INTEREST	0.00		7.00		0.00	7.00
<b>Total Department</b>	<b>1,119.79</b>	<b>0.76</b>	<b>2,399.39</b>	<b>0.76</b>	<b>3,250.00</b>	<b>-850.61</b>
<b>Merchandise</b>						
3781 SALES - LIQUOR	53,216.59	36.11	126,770.03	40.12	443,000.00	-316,229.97
3782 SALES - BEER	69,493.79	47.15	160,310.08	50.73	949,200.00	-788,889.92
3783 SALES - WINE	26,710.46	18.12	62,225.01	19.69	204,750.00	-142,524.99
3784 SALES - MISC. TAXABLE	2,407.55	1.63	5,531.61	1.75	22,000.00	-16,468.39
3786 SALES - NON-TAXABLE	319.14	0.22	849.28	0.27	5,215.00	-4,365.72
3794 CASH OVER	39.00	0.03	82.94	0.03	0.00	82.94
<b>Total Department</b>	<b>152,186.53</b>	<b>103.26</b>	<b>355,768.95</b>	<b>112.59</b>	<b>1,624,165.00</b>	<b>-1,268,396.05</b>
<b>Total Revenue</b>	<b>153,306.32</b>	<b>100.00</b>	<b>358,168.34</b>	<b>100.00</b>	<b>1,627,415.00</b>	<b>-1,269,246.66</b>
<b>Expenses</b>						
<b>Financial Administration</b>						
<b>Financial Administration</b>						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		2,600.00	2,600.00
121 EMPLOYER PERA CONTRIBUTIONS	0.00		0.00		195.00	195.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		161.00	161.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		38.00	38.00
301 AUDITING/ACCOUNTING	0.00		0.00		4,406.00	4,406.00
<b>Account Total</b>					<b>7,400.00</b>	<b>7,400.00</b>
<b>Total Department</b>					<b>7,400.00</b>	<b>7,400.00</b>
<b>Merchandise</b>						
<b>Merchandise</b>						
210 OPERATING SUPPLIES	285.40	0.19	599.85	0.19	2,500.00	1,900.15
251 LIQUOR	54,783.38	37.17	112,898.08	35.73	462,100.00	349,201.92
252 BEER	68,512.83	46.49	123,521.91	39.09	736,300.00	612,778.09
254 MISC TAXABLES (SOFT DRINKS,ETC	937.49	0.64	2,608.74	0.83	15,000.00	12,391.26
257 ICE	132.84	0.09	225.67	0.07	2,000.00	1,774.33
259 NON-TAX MISC (O.J., ETC)	16.00	0.01	37.00	0.01	642.00	605.00
335 FREIGHT	701.94	0.48	1,773.87	0.56	10,000.00	8,226.13
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		50.00	50.00
438 CREDIT CARD FEES	1,653.27	1.12	5,953.71	1.88	30,000.00	24,046.29
<b>Account Total</b>					<b>127,023.15</b>	<b>1,010,973.17</b>
<b>Total Department</b>	<b>127,023.15</b>	<b>86.19</b>	<b>247,618.83</b>	<b>78.36</b>	<b>1,258,592.00</b>	<b>1,010,973.17</b>

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
<b>Manager</b>						
<b>Manager</b>						
101 FULL-TIME EMPLOYEES - REGULAR	5,889.24	4.00	17,617.50	5.58	76,600.00	58,982.50
121 EMPLOYER PERA CONTRIBUTIONS	441.70	0.30	1,321.33	0.42	5,745.00	4,423.67
122 EMPLOYER FICA CONTRIBUTIONS	355.50	0.24	1,063.38	0.34	4,749.00	3,685.62
123 EMPLOYER MEDICARE CONTRIBUTION	83.14	0.06	248.69	0.08	1,111.00	862.31
130 EMPLOYER PAID INSURANCE	778.85	0.53	2,336.55	0.74	9,200.00	6,863.45
150 WORKER'S COMPENSATION	0.00		6,817.00	2.16	6,000.00	-817.00
210 OPERATING SUPPLIES	407.94	0.28	547.42	0.17	700.00	152.58
216 PERIODICALS	0.00		0.00		40.00	40.00
240 SMALL TOOLS/MINOR EQUIPMENT	91.65	0.06	272.93	0.09	3,600.00	3,327.07
304 LEGAL FEES	0.00		0.00		100.00	100.00
321 TELEPHONE	164.74	0.11	485.70	0.15	1,900.00	1,414.30
331 TRAVEL/MILEAGE	0.00		0.00		250.00	250.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		900.00	900.00
334 MEMBERSHIP DUES AND FEES	0.00		985.00	0.31	1,500.00	515.00
343 OTHER ADVERTISING	19.44	0.01	236.66	0.07	9,000.00	8,763.34
351 LEGAL NOTICES PUBLISHING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	0.00		1,229.01	0.39	3,000.00	1,770.99
430 OTHER SERVICE/CHARGES-MISC.	26.00	0.02	90.20	0.03	1,000.00	909.80
433 MMUA SAFETY PROGRAM	0.00		603.00	0.19	1,200.00	597.00
439 CASH SHORT	29.15	0.02	95.57	0.03	0.00	-95.57
440 PROFESSIONAL SERVICES	0.00		570.00	0.18	525.00	-45.00
Account Total						
	8,287.35	5.62	34,519.94	10.92	127,395.00	92,875.06
Total Department	8,287.35	5.62	34,519.94	10.92	127,395.00	92,875.06
<b>Cashiers</b>						
<b>Cashiers</b>						
101 FULL-TIME EMPLOYEES - REGULAR	1,930.20	1.31	8,307.16	2.63	44,000.00	35,692.84
103 PART-TIME EMPLOYEES	3,433.67	2.33	12,186.96	3.86	42,000.00	29,813.04
121 EMPLOYER PERA CONTRIBUTIONS	393.59	0.27	1,505.22	0.48	6,450.00	4,944.78
122 EMPLOYER FICA CONTRIBUTIONS	311.08	0.21	1,206.23	0.38	5,332.00	4,125.77
123 EMPLOYER MEDICARE CONTRIBUTION	72.76	0.05	282.11	0.09	1,247.00	964.89
130 EMPLOYER PAID INSURANCE	1,639.15	1.11	4,917.45	1.56	19,600.00	14,682.55
160 LIABILITY INSURANCE	21.64	0.01	21.64	0.01	40.00	18.36
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
Account Total						
	7,802.09	5.29	28,426.77	9.00	119,019.00	90,592.23
Total Department	7,802.09	5.29	28,426.77	9.00	119,019.00	90,592.23
<b>Janitor</b>						
<b>Janitor</b>						
210 OPERATING SUPPLIES	10.03	0.01	149.77	0.05	900.00	750.23
Account Total						
	10.03	0.01	149.77	0.05	900.00	750.23
Total Department	10.03	0.01	149.77	0.05	900.00	750.23

609 Liquor Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
<b>Buildings and Maintenance</b>						
<b>Buildings &amp; Maintenance</b>						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		100.00	100.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
360 INSURANCE	3,080.68	2.09	3,080.68	0.97	4,500.00	1,419.32
380 UTILITY SERVICES	953.31	0.65	1,517.86	0.48	12,500.00	10,982.14
400 REPAIRS & MAINTENANCE	0.00		0.00		11,000.00	11,000.00
410 RENTALS	226.22	0.15	678.66	0.21	750.00	71.34
Account Total						
	4,260.21	2.89	5,277.20	1.67	29,850.00	24,572.80
Total Department	4,260.21	2.89	5,277.20	1.67	29,850.00	24,572.80
<b>Depreciation</b>						
<b>Depreciation</b>						
420 DEPRECIATION	0.00		0.00		13,000.00	13,000.00
Account Total						
					13,000.00	13,000.00
Total Department					13,000.00	13,000.00
<b>Other Expenses</b>						
<b>Other Expense</b>						
720 OPERATING TRANSFERS	0.00		0.00		16,000.00	16,000.00
Account Total						
					16,000.00	16,000.00
Total Department					16,000.00	16,000.00
Total Expenses	147,382.83	100.00	315,992.51	100.00	1,572,156.00	1,256,163.49
Net Income(Loss)	5,923.49	4.02	42,175.83	13.35		

610 Maple Grove Cemetery

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
<b>Revenue</b>						
<b>Cemetery Operations</b>						
3410 CHARGES FOR SERVICES	0.00		0.00		9,000.00	-9,000.00
3411 CEMETARY LAND RENT	0.00		0.00		6,000.00	-6,000.00
3621 INTEREST EARNED	334.41	22.54	514.51	4.30	4,000.00	-3,485.49
3624 MISC REVENUE - REFUNDS	0.00		0.00		300.00	-300.00
3626 MONEY MARKET INTEREST	0.00		1.00	0.01	0.00	1.00
3711 BURIAL LOTS	0.00		0.00		4,000.00	-4,000.00
<b>Total Department</b>	<b>334.41</b>	<b>22.54</b>	<b>515.51</b>	<b>4.31</b>	<b>23,300.00</b>	<b>-22,784.49</b>
<b>Total Revenue</b>	<b>334.41</b>	<b>100.00</b>	<b>515.51</b>	<b>100.00</b>	<b>23,300.00</b>	<b>-22,784.49</b>
<b>Expenses</b>						
<b>Cemetery Operations</b>						
<b>Cemetery Operations</b>						
101 FULL-TIME EMPLOYEES - REGULAR	834.08	56.23	2,507.99	20.95	11,100.00	8,592.01
121 EMPLOYER PERA CONTRIBUTIONS	62.56	4.22	188.14	1.57	833.00	644.86
122 EMPLOYER FICA CONTRIBUTIONS	49.43	3.33	148.66	1.24	688.00	539.34
123 EMPLOYER MEDICARE CONTRIBUTION	11.56	0.78	34.76	0.29	161.00	126.24
130 EMPLOYER PAID INSURANCE	139.18	9.38	417.54	3.49	1,600.00	1,182.46
150 WORKER'S COMPENSATION	0.00		1,018.00	8.50	900.00	-118.00
210 OPERATING SUPPLIES	24.27	1.64	34.27	0.29	500.00	465.73
212 MOTOR FUELS	0.00		0.00		500.00	500.00
214 UNIFORMS	0.00		0.00		50.00	50.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		500.00	500.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		2,000.00	2,000.00
301 AUDITING/ACCOUNTING	0.00		0.00		980.00	980.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		100.00	100.00
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
360 INSURANCE	332.68	22.43	332.68	2.78	600.00	267.32
370 MAINTENANCE/SUPPORT FEES	0.00		1,466.20	12.25	1,560.00	93.80
380 UTILITY SERVICES	29.56	1.99	59.45	0.50	3,000.00	2,940.55
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		8,000.00	8,000.00
440 PROFESSIONAL SERVICES	0.00		285.00	2.38	400.00	115.00
444 OTHER CONTRACTUAL SERVICES	0.00		5,480.00	45.77	24,000.00	18,520.00
<b>Account Total</b>	<b>1,483.32</b>	<b>100.00</b>	<b>11,972.69</b>	<b>100.00</b>	<b>58,072.00</b>	<b>46,099.31</b>
<b>Total Department</b>	<b>1,483.32</b>	<b>100.00</b>	<b>11,972.69</b>	<b>100.00</b>	<b>58,072.00</b>	<b>46,099.31</b>
<b>Total Expenses</b>	<b>1,483.32</b>	<b>100.00</b>	<b>11,972.69</b>	<b>100.00</b>	<b>58,072.00</b>	<b>46,099.31</b>
<b>Net Income (Loss)</b>	<b>-1,148.91</b>	<b>-77.46</b>	<b>-11,457.18</b>	<b>-95.69</b>		

**CITY OF KASSON**  
**2020**

**BUDGET 2020**

Council: December 11, 2019

# TABLE OF CONTENTS

## Summaries

- ..... Levy Breakdown
- ..... Revenue & Expense Summary by Department
- ..... Personnel and Operations Summary by Department
- ..... Significant Impacts

## Revenues (Blue Band)

- P.1-3 ..... General Fund
- P.4 ..... Library Fund
- P.4 ..... Economic Development Fund, Community Policing Fund

## Expenditure (Pink Band)

- P.1 ..... Council, Legislative, Ordinances, Mayor
- P.2 ..... City Clerk - Administrative
- P.3 ..... Elections, Accounting, Assessing, Legal
- P.4 ..... Planning/Zoning, Data Processing
- P.5 ..... General Govt Bldgs, General Engineering
- P.6 ..... Police
- P.7 ..... Fire
- P.8 ..... Cable TV, Bldg Inspection, Community Preparedness (Siren), Animal Control
- P.9 ..... Highways, Streets and Roadways
- P.10 ..... Paved Streets, Ice & Snow
- P.11 ..... Street Lighting, Sidewalks, Waste Disposal, Weed Control, Emer Mgmt
- P.12 ..... Parks & Recreation, Bike Trail, Playgrounds
- P. 13 ..... Swimming Pool
- P.13-15 ..... Other Recreational Activities, Park Areas, Forestry & Nursery
- P.16-17 ..... Historic Watertower, Arena, Capital, Unallocated Expenses, Other
- P.18 ..... Library
- P.19 ..... Economic Development, Community Policing  
Enterprise Funds

**2020 PRELIMINARY GENERAL FUND OPERATING BUDGET  
LEVY BREAKDOWN**

		2020	2019
		For Comparison	
<b><u>GENERAL GOVERNMENT LEVY:</u></b>			
GENERAL FUND	LEVY REQUIRED	2,093,615	1,912,818
LIBRARY FUND	LEVY REQUIRED	361,203	334,913
ECONOMIC DEV FUND	LEVY REQUIRED	90,533	69,602
COMMUNITY POLICING	LEVY REQUIRED	-	-
	2012A 16TH St	74,910	74,910
	2013A Aquatic Center	219,280	216,413
	2014A Truck/Equip	115,562	114,971
	2014B TIF Debt	76,153	76,153
	2015A Refunding	128,000	128,000
	2017A Improvement	199,434	187,313
		<b>3,358,689</b>	<b>3,115,093</b>
<b><u>FIRE RELIEF LEVY</u></b>			
<b><u>TAX ABATEMENT LEVY</u></b>			
	Gibbs	5741	2300
	1760 Millwork	2300	2300
	Pt-Willows-- starts 2021	3597	3597
<b><u>GENERAL AND OTHER LEVY TOTAL</u></b>			
	2020 OVER 2019	<b>3,370,327</b>	<b>3,120,990</b>
	As a Percent	249,337	7.99%

## REVENUE/EXPENDITURE SUMMARY

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 PROPOSED	LEVY	OVER 2019	% 2020
REVENUE SUMMARY							30-Jun			
GENERAL FUND										
GOVERNMENT WIDE	2,938,220	2,991,089	2,815,378	2,839,226	3,042,598	3,098,063	1,220,028	2,093,615	271,045	8.91%
PLANNING & ZONING	6,000	11,337	6,000	10,429	6,000	22,395	6,000	-	-	0.00%
CABLE TV	60,000	53,380	60,000	61,990	60,000	65,308	60,000	-	-	0.00%
GOVT BLDGS	-	-	-	-	-	-	-	-	-	#DIV/0!
POLICE	141,700	166,373	139,700	171,527	139,700	177,254	153,700	14,000	14,000	10.02%
FIRE	111,470	122,947	111,470	113,114	111,470	131,242	106,470	(5,000)	(5,000)	-4.49%
BUILDING INSPECTION	65,000	137,825	94,500	142,911	109,358	232,750	109,358	-	-	0.00%
ANIMAL CONTROL	4,200	3,101	4,200	2,143	4,200	1,590	2,700	(1,500)	(1,500)	-35.71%
HIGHWAYS, STREETS, ROADWAY	72,640	71,585	72,640	78,743	72,640	84,227	72,640	-	-	0.00%
STREET LIGHTING	20,000	17,000	27,000	27,000	55,000	55,000	70,000	15,000	15,000	27.27%
WEED CONTROL				-				-	-	#DIV/0!
HEALTH				4,375		38,218	-	-	-	#DIV/0!
PARKS & RECREATION	2,700	9,132	2,700	9,142	2,700	29,137	2,700	-	-	0.00%
ICE ARENA							-	-	-	#DIV/0!
AQUATIC CENTER	241,000	234,508	241,000	246,351	241,000	241,347	241,000	-	-	0.00%
OTHER REC FACILITIES	6,100	6,035	6,100	5,426	6,100	3,667	6,100	-	-	0.00%
PARK AREAS	3,500	3,058	3,500	16,415	3,500	20,710	3,500	-	-	0.00%
<b>GENERAL FUND REVENUES:</b>	<b>3,672,530</b>	<b>3,827,370</b>	<b>3,584,188</b>	<b>3,728,792</b>	<b>3,854,266</b>	<b>4,200,907</b>	<b>2,054,196</b>		<b>293,545</b>	<b>7.62%</b>
EXPENDITURE SUMMARY										
GENERAL FUND										
COUNCIL	96,557	148,852	84,821	68,714	85,829	122,297	77,849	(7,980)	(7,980)	-9.30%
LEGISLATIVE COMMITTEES	-	-	-	-	-	-	-	-	-	#DIV/0!
ORDINANCES/PROCEEDINGS	3,000	4,078	4,500	2,346	4,500	1,142	3,500	(1,000)	(1,000)	-22.22%
MAYOR	5,167	5,215	5,167	4,254	5,167	4,254	5,167	-	-	0.00%
CITY CLERK	195,060	171,404	200,864	191,828	207,525	181,190	212,993	5,468	5,468	2.64%
ELECTIONS	4,497	4,537	16,920	13,773	4,818	4,815	15,743	10,925	10,925	226.78%
ACCOUNTING	6,050	5,585	6,050	5,380	6,500	5,375	6,500	-	-	0.00%
ASSESSING	30,169	29,869	31,675	29,891	31,109	30,809	32,700	1,591	1,591	5.11%
LAW-LEGAL SERVICES	63,000	38,016	50,000	33,786	35,000	48,656	35,000	-	-	0.00%
PLANNING/ZONING	80,246	82,268	66,136	37,522	54,350	63,562	71,377	17,027	17,027	31.33%
DATA PROCESSING	10,700	7,846	10,700	6,382	12,200	12,919	15,200	3,000	3,000	24.59%
CABLE TV	250	-	250	-	-	-	-	-	-	#DIV/0!
GENERAL GOVT BLDGS	20,691	11,386	20,351	11,922	20,351	12,583	15,355	(4,997)	(4,997)	-24.55%
GENERAL ENGINEERING	13,000	18,100	15,000	27,509	15,000	39,978	20,000	5,000	5,000	33.33%

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 PROPOSED	LEVY	OVER 2019	% 2020
POLICE	1,073,657	1,088,402	1,106,255	1,131,381	1,203,896	1,215,471	1,244,077		40,180	3.34%
FIRE	212,301	193,719	216,064	191,245	222,924	255,334	239,300		16,377	7.35%
BUILDING INSPECTIONS	31,200	52,625	48,200	51,650	48,200	82,655	48,200		-	0.00%
COMMUNITY PREPAREDNESS	-	-	-	-	-	-	-		-	#DIV/0!
ANIMAL CONTROL	2,325	1,297	2,325	1,163	2,325	-	2,325		-	0.00%
HIGHWAYS, STREETS, ROADWAY	248,716	208,341	237,060	224,452	254,254	253,165	288,946		34,692	13.64%
PAVED STREETS	202,268	206,006	202,268	201,907	202,268	179,673	202,268		-	0.00%
ICE & SNOW REMOVAL	64,720	47,385	64,020	55,630	64,020	97,518	64,220		200	0.31%
STREET LIGHTING	19,000	53,421	27,000	65,876	55,000	66,390	70,000		15,000	27.27%
SIDEWALKS	50,000	54,248	87,017	104,376	50,000	51,350	50,000		-	0.00%
WASTE COLLECTION	9,800	8,361	9,800	11,014	9,800	10,375	11,500		1,700	17.35%
WEED CONTROL	-	-	-	-	-	-	-		-	#DIV/0!
EMER MGMT/HEALTH	14,760	26,980	14,760	10,273	14,760	219,590	17,460		2,700	18.29%
PARKS & RECREATION	9,280	7,506	9,280	6,596	9,280	7,190	10,180		900	9.70%
BIKE TRAIL	-	-	-	-	-	-	-		-	
PLAYGROUNDS	7,000	3,645	3,000	1,009	3,000	758	3,000		-	0.00%
ICE ARENA									-	#DIV/0!
AQUATIC CENTER	274,004	278,914	287,464	294,980	340,725	302,123	340,893		168	0.05%
OTHER REC FACILITIES	58,700	45,377	65,500	49,904	65,730	55,603	64,530		(1,200)	-1.83%
PARK AREAS	#REF!	296,276	350,742	323,786	355,563	331,502	395,817		40,254	11.32%
FORESTRY & NURSERY	10,475	14,311	10,475	14,564	24,475	7,116	24,475		-	0.00%
HISTORIC WATERTOWER	6,500	3,741	6,500	652	6,500	757	2,000		(4,500)	-69.23%
ARENA ALLOCATION	60,076	9,500	7,023	(3,162)	22,977	28,545	29,081		6,104	26.57%
CAPITAL	376,600	170,867	218,500	125,026	295,102	309,291	406,188		111,086	37.64%
UNALLOCATED (INS 22, MMUA 6)	93,150	92,776	84,500	30,459	125,620	114,982	121,970		(3,650)	-2.91%
Other Financing				191,923						
<b>GENERAL FUND TOTAL</b>	<b>#REF!</b>	<b>3,390,853</b>	<b>3,570,188</b>	<b>3,518,009</b>	<b>3,858,766</b>	<b>4,116,968</b>	<b>4,147,811</b>		<b>289,045</b>	<b>7.5%</b>
LIBRARY EXPENSES	328,951	339,639	386,413	408,552	403,709	378,524	425,535		21,826	5.41%
LIBRARY REVENUES	328,951	339,691	386,413	390,637	403,709	410,034	64,332	<b>361,203</b>	21,826	5.41%
EDA EXPENSES	66,838	52,239	71,488	60,198	91,602	60,098	92,533		930	1.02%
EDA REVENUES	68,838	69,545	71,488	72,365	91,602	92,829	2,000	<b>90,533</b>	931	1.02%
COMMUNITY POLICING EXPENSE	3,400	2,685	4,800	3,007	4,800	2,216	4,800		-	0.00%
COMMUNITY POLICING REVENUE	200	7	200	553	200	318	200	<b>4,600</b>	4,600	2300.00%
Use of Fund Reserves								<b>2,850</b>		
<b>TOTAL GF REVENUES</b>	<b>2,120,728</b>	<b>TOTAL GF EXPENSES</b>	<b>4,670,678</b>	<b>TOTAL GF LEVY</b>						<b>2,547,100</b>



**2020 PRELIMINARY BUDGET ANALYSIS**  
**Impacts on Budget**

**INITIAL ASSUMPTIONS**

Payroll- 2.5% General Wage Adjustment (as per payscale and union contracts) , 3.25 % steps

Health Insurance 4%

**REVENUES**

Proposed Utility increases- increase- Water- 4.5%, Storm 1%, Sewer 2%

LGA increase to \$1,170,059 from \$1,080,311

Increase of \$89,7488 (allows for increase of 2.8%)

**EXPENSES**

Mayor/Council Safe Routes to School yr 2 of 4 \$22,500 each

Police

PERA increase from 16.95% to 17.7% in 2020

Streets/Storm

Increase PT position added 2019 to FT 2020

Arena-

Budget \$25,000/year for 10 years for R22

**GENERAL FUND**

GOVERNMENT WIDE	ACTUAL		BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2017	2018	2018	2018	2019	2020	2020	
101.4000.3101 CURRENT AD VALOREM TAXES	1,863,331	1,866,785	1,689,287	1,715,820	1,912,818	1,881,355		
101.4000.3103 MOBILE HOME TAX		-		-		-		
101.4000.3107 ABATEMENT LEVY	3,159	2,843		3,889		5,307		
101.4000.3210 BUSINESS LICENSES/PERMITS	13,500	12,960	13,500	12,943	13,500	15,320	13,500	GARBAGE/LIQ LIC/HOUSING
101.4000.3340 STATE GRANTS & AIDS		-						
101.4000.3341 LOCAL GOVT AID	1,020,693	1,020,693	1,076,622	1,076,622	1,080,311	1,082,246	1,170,059	as per special session.LMC bulletin
101.4000.3349 MISC STATE GRANT	7,437	3,869	3,869	3,869	3,869	1,935	3,869	PERA AID
101.4000.3410 CHARGES FOR SERVICES	2,000	1,496	2,000	1,449	2,000	1,447	2,000	
101.4000.3415 CITY HALL RENT	100	70	100	25	100	-	100	
101.4000.3612 PENALTY/INTEREST		430		305		325		
101.4000.3621 INTEREST EARNED	13,000	6,085	13,000	248	13,000	76,598	10,000	
101.4000.3622 RENTS AND ROYALTIES		9,800		6,500		4,986	3,000	Old Library
101.4000.3624 MISC REVENUS - REFUNDS	1,000	1,696	1,000	1,439	1,000	12,450	1,500	
101.4000.3626 MONEY MARKET INTEREST	-	361	-	117	-	95	-	
101.4000.3921 TRANSFER FROM OTHER FUNDS	14,000	64,000	16,000	16,000	16,000	16,000	16,000	From Liq Store
<b>Total GENERAL GOVERNMENT:</b>	<b>2,938,220</b>	<b>2,991,089</b>	<b>2,815,378</b>	<b>2,839,226</b>	<b>3,042,598</b>	<b>3,098,063</b>	<b>1,220,028</b>	
<b>PLANNING &amp; ZONING</b>								
101.4191.3413 ZONING/SUBDIVISION FEES	2,000	4,698	2,000	5,204	2,000	14,820	2,000	
101.4191.3624 MISC REVENUES - REFUNDS	4,000	6,639	4,000	5,225	4,000	7,575	4,000	
<b>Total PLANNING &amp; ZONING</b>	<b>6,000</b>	<b>11,337</b>	<b>6,000</b>	<b>10,429</b>	<b>6,000</b>	<b>22,395</b>	<b>6,000</b>	
<b>CABLE TV</b>								
101.4193.3495 OTHER--FRANCHISE ROW USE	60,000	53,380	60,000	61,990	60,000	65,308	60,000	
<b>Total CABLE TV</b>	<b>60,000</b>	<b>53,380</b>	<b>60,000</b>	<b>61,990</b>	<b>60,000</b>	<b>65,308</b>	<b>60,000</b>	
<b>GOVT BLDGS</b>								
101.4194.3624 MISC REVENUE - REFUNDS	-	-	-	-	-	-	-	
<b>Total CABLE TV</b>	<b>-</b>							

**GENERAL FUND**

	BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED		COMMENTS
	2017		2018		2019		2020				
<b>POLICE</b>											
101.4210.3345	2% POLICE STATE AID	61,000	64,379	61,000	69,601	61,000	67,933	70,000			
101.4210.3347	OTHER FEDERAL GRANT		-		3,423		3,423				
101.4210.3349	MISCELLANEOUS STATE GRANTS	4,500	3,497	4,500	11,484	4,500	8,948	4,500			Post Board train
101.4210.3369	OTHER COUNTY GRANT	58,000	53,848	58,000	57,177	58,000	59,387	58,000			
101.4210.3420	PUBLIC SAFETY	200	609	200	324	200	239	200			
101.4210.3511	COURT FINES	13,000	19,205	13,000	20,568	13,000	27,204	18,000			
101.4210.3623	CONTR/DONATION FROM PRIVATE SOURCE				2,000		400				
101.4210.3624	MISC REVENUE - REFUNDS	5,000	24,835	3,000	6,950	3,000	9,720	3,000			Restitution, towing, DIV(task Force to OT)
101.4210.3911	SALES OF FIXED ASSETS		-		-		-				
<b>Total POLICE</b>		<b>141,700</b>	<b>166,373</b>	<b>139,700</b>	<b>171,527</b>	<b>139,700</b>	<b>177,254</b>	<b>153,700</b>			
<b>FIRE</b>											
		2017		2018		2019		2020			
101.4220.3101	CURRENT AD VALOREM TAXES	-	-	-	-	-	-	-			Required Fire Relief Payment
101.4220.3340	STATE GRANTS AND AIDS	-	-	-	-	-	2,500	-			
101.4220.3346	STATE FIRE AID	40,000	42,416	40,000	42,394	40,000	44,533	40,000			Passed through to Fire Relief
101.4220.3349	MISCELLANEOUS STATE GRANT	7,000	9,439	7,000	4,686	7,000	3,373	7,000			
101.4220.3363	GRANT		-		-		-				
101.4220.3421	FIRE CONTRACTS	36,470	35,836	36,470	35,878	36,470	35,920	36,470			
101.4220.3422	SPECIAL FIRE PROTECTION SERV	15,000	15,467	15,000	23,304	15,000	30,643	15,000			Fire Calls
101.4220.3612	SPECIAL ASSSSMT-PENALTY				264		-				
101.4220.3623	CONTR/DONATION FROM PRIVATE SOUR	8,000	19,755	8,000	6,583	8,000	13,377	8,000			Lawful Gambling Donations
101.4220.3624	MISC REVENUE - REFUNDS	5,000	35	5,000	5	5,000	470	-			
101.4220.3911	MISC REVENUE - REFUNDS	-					425	-			
<b>Total FIRE</b>		<b>111,470</b>	<b>122,947</b>	<b>111,470</b>	<b>113,114</b>	<b>111,470</b>	<b>131,242</b>	<b>106,470</b>			
<b>BUILDING INSPECTION</b>											
101.4240.3220	NON-BUSINESS LICENSES & PERMITS	43,000	79,982	54,000	83,041	68,858	180,056	68,858			Building Permits
101.4240.3414	PLAN CHECK FEES	18,000	47,701	34,000	46,218	34,000	39,307	34,000			
101.4240.3416	MECHANICAL INSPECTION FEE	2,500	6,304	4,000	9,574	4,000	9,849	4,000			
101.4240.3417	PLUMBING INSPECTION FEES	1,500	3,838	2,500	4,078	2,500	3,539	2,500			
<b>Total BUILDING INSPECTION</b>		<b>65,000</b>	<b>137,825</b>	<b>94,500</b>	<b>142,911</b>	<b>109,358</b>	<b>232,750</b>	<b>109,358</b>			
<b>ANIMAL CONTROL</b>											
101.4270.3220	NON-BUSINESS LICENSES & PERMITS	1,700	2,055	1,700	1,085	1,700	1,590	1,700			
101.4270.3514	OTHER FINES	2,500	1,046	2,500	1,058	2,500	-	1,000			
<b>Total ANIMAL CONTROL</b>		<b>4,200</b>	<b>3,101</b>	<b>4,200</b>	<b>2,143</b>	<b>4,200</b>	<b>1,590</b>	<b>2,700</b>			

**HIGHWAYS, STREETS, ROADWAYS**

101.4310.3364	MUNICIPAL STATE AID	72,640	64,186	72,640	71,387	72,640	9,412	72,640	8640+64000 MSAS addtl
101.310.3369	OTHER COUNTY GRANT				5,985		73,377		
101.4310.3624	MISC REVENUE - REFUNDS		-		371		438		
101.4310.3911	SALES OF FIXED ASSETS	-	7,399	-	1,000	-	1,000	-	
<b>Total HIGHWAYS, STREETS, ROADWAYS</b>		<b>72,640</b>	<b>71,585</b>	<b>72,640</b>	<b>78,743</b>	<b>72,640</b>	<b>84,227</b>	<b>72,640</b>	

**GENERAL FUND**

		BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
<b>STREET LIGHTING</b>									
101.4316.3921	TRANSFER FROM OTHER FUNDS	20,000	20,000	27,000	27,000	55,000	55,000	70,000	FROM ELECTRIC
<b>Total STREET LIGHTING</b>		<b>20,000</b>	<b>17,000</b>	<b>27,000</b>	<b>27,000</b>	<b>55,000</b>	<b>55,000</b>	<b>70,000</b>	

		BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
<b>HEALTH</b>									
101.4417.3624	MISC REVENUES-REFUNDS	-	6,935	-	4,375	-	2,160	-	
101.4417.3921	TRANSFER FROM OTHER FUNDS	-		-		-	36,058	-	
<b>Total Health</b>		<b>-</b>	<b>6,935</b>	<b>-</b>	<b>4,375</b>	<b>-</b>	<b>38,218</b>	<b>-</b>	

**PARKS & RECREATION**

101.4510.3622	RENTS & ROYALTIES	2,700	2,492	2,700	3,058	2,700	2,083	2,700	
101.4510.3624	MISC REVENUES - REFUNDS	-	-	-	196	-	12,755	-	
101.4510.3470	PARKLAND FEES		6,640		5,888		8,800		Parkland Dedication Fees
101.510.3911	SALES OF FIXED ASSETS						5,500		
<b>Total PARKS &amp; RECREATION TOTAL</b>		<b>2,700</b>	<b>9,132</b>	<b>2,700</b>	<b>9,142</b>	<b>2,700</b>	<b>29,137</b>	<b>2,700</b>	

**AQUATIC CENTER**

101.4514.3472	AQUATIC CENTER FEES	106,000	99,167	106,000	107,528	106,000	100,427	106,000	
101.4514.3474	CONCESSIONS	40,000	42,469	40,000	46,021	40,000	45,998	40,000	
101.4514.3475	LESSONS	20,000	20,925	20,000	20,600	20,000	23,655	20,000	
101.4514.3477	FUNBRELLA		187		-		3,865		
101.4514.3478	FACILITY RENTAL	3,500	2,203	3,500	1,331	3,500	65,283	3,500	
101.4514.3480	SWIM PASSES	70,000	66,429	70,000	66,300	70,000	-	70,000	
101.4514.3481	TINY TOTS		560		1,280		1,560		
101.4514.3482	SWIM TEAM	1,500	2,283	1,500	1,347	1,500	1,639	1,500	
101.4514.3483	Program-Other		567		1,840		185		
101.4514.3624	MISC REVENUE - REFUNDS		-		-		-		
101.4514.3794	CASH OVER/SHORT	-	(282)	-	105	-	(1,265)	-	
<b>Total AQUATIC CENTER</b>		<b>241,000</b>	<b>234,508</b>	<b>241,000</b>	<b>246,351</b>	<b>241,000</b>	<b>241,347</b>	<b>241,000</b>	

**OTHER RECREATIONAL FACILITIES**

101.4517.3471 OTHER ORGANIZED ACTIVITIES	500	524	500	458	500	-	500
101.4517.3473 PLAYGROUND FEES	500	108	500	196	500	314	500
101.4517.3479 SOFTBALL FEES	5,100	5,404	5,100	4,772	5,100	3,353	5,100
101.4517.3624 MISC REVENUE-REFUNDS	-	-	-	-	-	-	-
<b>Total OTHER RECREATIONAL FACILITIES</b>	<b>6,100</b>	<b>6,035</b>	<b>6,100</b>	<b>5,426</b>	<b>6,100</b>	<b>3,667</b>	<b>6,100</b>

**PARK AREAS**

101.4522.3474 CONCESSIONS	3,500	1,716	3,500	1,142	3,500	1,624	3,500
101.4522.3623 CONTR/DONATION FROM PRIVATE SOURCES		1,250		15,261		12,000	
101.4522.3624 MISC REVENUE - REFUNDS	-	-	-		-	467	-
101.4522.3794 CASH OVER		92		12		69	
101.4522.3911 SALES OF FIXED ASSETS						6,550	
<b>Total PARK AREAS</b>	<b>3,500</b>	<b>3,058</b>	<b>3,500</b>	<b>16,415</b>	<b>3,500</b>	<b>20,710</b>	<b>3,500</b>

**CAPITAL LEASE PROCEEDS**

101.710.3935 CAPITAL LEASE PROCEEDS						147,227	
<b>GENERAL FUND TOTAL</b>	<b>3,672,530</b>	<b>3,827,370</b>	<b>3,584,188</b>	<b>3,724,417</b>	<b>3,854,266</b>	<b>4,348,134</b>	<b>2,050,696</b>

**LIBRARY**

	BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
	2017		2018		2019		2020			
211.550.3101 CURRENT AD VALOREM TAXES	267,431	267,431	317,617	317,617	334,913	334,913				
211.550.3362 COUNTY GRANTS - SELCO	54,120	58,567	61,396	61,395	61,396	61,327	56,932			
211.550.3363 GRANT	-	911	-	949	-	969	-			Interest on Investment Grant
211.550.3365 SELCO-NET LENDER		-		-		-				
211.550.3410 CHARGES FOR SERVICE-GEN GOVT	400	573	400	491	400	444	400			Copy Charges
211.550.3412 CHARGES FOR SERVICE-PRINTOUTS	400	1,058	400	979	400	1,123	400			
211.550.3513 LIBRARY FINES	5,000	3,847	5,000	3,634	5,000	3,212	5,000			
211.550.3621 INTEREST EARNED	150	90	150	1,006	150	1,237	150			
211.550.3623 CONTR/DONATION FROM PRIVATE SOUR	1,050	4,823	1,050	1,023	1,050	5,806	1,050			Leska-100/Chamber-500 for SRP
211.550.3624 MISC REVENUE - REFUNDS	400	2,392	400	3,543	400	1,003	400			Ins Dividend, Lost Books, Keys
<b>Total LIBRARY:</b>	<b>328,951</b>	<b>339,691</b>	<b>386,413</b>	<b>390,637</b>	<b>403,709</b>	<b>410,034</b>	<b>64,332</b>			

**ECONOMIC DEVELOPMENT**

	BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
	2017		2018		2019		2020			
290.4650.3101 CURRENT AD VALOREM TAXES	66,838	66,838	69,488	69,488	69,602	69,602				
290.4650.3621 INTEREST EARNED	2,000	2,391	2,000	2,445	2,000	590	2,000			
290.4650.3107 Abatement Levy		316		432		2,637				
Transfers In		-		-	20,000	20,000				0
<b>Total ECONOMIC DEVELOPMENT</b>	<b>68,838</b>	<b>69,545</b>	<b>71,488</b>	<b>72,365</b>	<b>91,602</b>	<b>92,829</b>	<b>2,000</b>			

	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
COMMUNITY POLICING	2017		2018		2019		2020	
875.4210.3101 CURRENT AD VALOREM TAXES		-		-		-		
875.4210.3624 MISC REVENUE-REFUNDS		-		398		-		
875.4210.3623 CONTR/DONATION FROM PRIVATE						190		
875.4210.3621 INTEREST EARNED.	200	7	200	155	200	128	200	
<b>Total COMMUNITY POLICING:</b>	<b>200</b>	<b>7</b>	<b>200</b>	<b>553</b>	<b>200</b>	<b>318</b>	<b>200</b>	<b>-</b>
TOTAL - ALL FUNDS	4,070,519	4,236,613	4,042,289	4,187,973	4,349,777	4,851,315	2,117,228	

**EXPENDITURES**

COUNCIL		BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
101.4111.101	FULL TIME EMPLOYEES REGULAR	30000	29,033	30000	26,428	30750	30,725	30750	
101.4111.102	FULL TIME EMPLOYEES OVERTIME		848		465		365		
101.4111.121	EMPLOYER PERA CONTRIBUTIONS	1626	1,750	1626	1,634	1626	1,602	1626	
101.4111.122	EMPLOYER FICA CONTRIBUTIONS	1860	1,745	1860	1,548	1907	1,802	1907	
101.4111.123	EMPLOYER MEDICARE CONTRIBUTION	435	408	435	362	446	422	446	
101.4111.130	EMPLOYER PAID INSURANCE	4,336	3,952	4,600	4,154	4,800	4,850	4,800	
<b>Personnel Subtotal</b>		<b>38,257</b>	<b>37,736</b>	<b>38,521</b>	<b>34,591</b>	<b>39,529</b>	<b>39,766</b>	<b>39,529</b>	
101.4111.150	WORKER'S COMPENSATION	150	71	150	78	150	110	170	
101.4111.160	LIABILITY INSURANCE	4000	4,182	4000	3,245	4000	2,938	4000	Bonds, Quarterly
101.4111.210	OPERATING SUPPLIES	150	32	150	-	150	61	150	
101.4111.304	LEGAL FEES	3000	14,906	11000	8,708	11000	8,371	11000	
101.4111.333	STAFF MTGS AND CONFERENCES	2000	2,468	2000	562	2000	2,402	2000	
101.4111.334	MEMBERSHIP DUES AND FEES	4500	4,386	4500	4,325	4500	4,428	4500	50% LMC Dues
101.4111.351	LEGAL NOTICES PUBLISHING	400	140	400	-	400	390	400	
101.4111.352	GENERAL NOTICE/PUBLIC INFO	1100	170	1100	90	1100	-	1100	
101.4111.430	OTHER SERVICE/CHARGES-MISC.	43000	13,030	23000	10,751	23000	43,111	15000	FIP 10,000, SBDC \$10,000
101.4111.440	PROFESSIONAL SERVICES	0	71,731		6,364		20,719		
<b>Operations Subtotal</b>		<b>58,300</b>	<b>111,116</b>	<b>46,300</b>	<b>34,122</b>	<b>46,300</b>	<b>82,530</b>	<b>38,320</b>	
<b>Total COUNCIL :</b>		<b>96,557</b>	<b>148,852</b>	<b>84,821</b>	<b>68,714</b>	<b>85,829</b>	<b>122,297</b>	<b>77,849</b>	
<b>LEGISLATIVE COMMITTEES</b>									
101.4112.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-	-	-	-	
<b>Total LEGISLATIVE COMMITTEES:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	
<b>ORDINANCES AND PROCEEDINGS</b>									
101.4113.353	ORDINANCE PUBLICATION	2000	735	3500	160	3500	-	1000	Ordinance & Proceedings-DCI
101.4113.430	OTHER SERVICE/CHARGES-MISC.	1000	3,343	1000	2,186	1000	1,142	2500	
<b>Total ORDINANCES AND PROCEEDINGS:</b>		<b>3,000</b>	<b>4,078</b>	<b>4,500</b>	<b>2,346</b>	<b>4,500</b>	<b>1,142</b>	<b>3,500</b>	
<b>MAYOR</b>									
101.4131.101	FULL TIME EMPLOYEES REGULAR	4800	4,845	4800	3,952	4800	3,952	4800	Meetings/Salary
101.4131.121	EMPLOYER PERA CONTRIBUTIONS	0	-	0		0		0	
101.4131.122	EMPLOYER FICA CONTRIBUTIONS	298	300	298	245	298	245	298	
101.4131.123	EMPLOYER MEDICARE CONTRIBUTION	70	70	70	57	70	57	70	
<b>Total MAYOR:</b>		<b>5,167</b>	<b>5,215</b>	<b>5,167</b>	<b>4,254</b>	<b>5,167</b>	<b>4,254</b>	<b>5,167</b>	

GENERAL FUND

CITY CLERK	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2017		2018		2019		2020	
101.4140.101 FULL TIME EMPLOYEES REGULAR	119,000	107,760	122,000	110,715	125,700	106,981	128,000	
101.4140.102 FULL-TIME EMPLOYEES-OVERTIME	-	723	-	447	-	292	-	
101.4140.103 PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
101.4140.121 EMPLOYER PERA CONTRIBUTIONS	8,926	8,110	9,151	8,281	9,429	7,934	9,601	
101.4140.122 EMPLOYER FICA CONTRIBUTIONS	7,378	6,349	7,564	6,374	7,793	6,419	7,936	
101.4140.123 EMPLOYER MEDICARE CONTRIBUTIC	1,726	1,485	1,769	1,492	1,823	1,501	1,856	
101.4140.130 EMPLOYER PAID INSURANCE	18,600	16,771	19,500	17,722	21,000	18,869	21,000	
<b>Personnel Subtotal</b>	<b>155,630</b>	<b>141,199</b>	<b>159,984</b>	<b>145,031</b>	<b>165,745</b>	<b>141,996</b>	<b>168,393</b>	
101.4140.150 WORKER'S COMPENSATION	950	524	600	649	600	729	900	
101.4140.160 LIABILITY INSURANCE	80	93	80	91	80	91	80	
101.4140.210 OPERATING SUPPLIES	4,000	3,850	4,000	3,737	4,000	4,777	4,000	
101.4140.216 PERIODICALS	220	87	220	87	220	46	220	
101.4140.220 REPAIR/MAINTENANCE SUPPLIES	1,000	811	1,000	629	1,000	974	1,000	
101.4140.240 SMALL TOOLS/MINOR EQUIPMENT	3,500	219	3,500	-	3,500	-	3,500	
101.4140.321 TELEPHONE	6,900	6,888	6,900	7,465	6,900	6,505	8,000	
101.4140.325 COMMUNICATION-OTHER	1,500	1,115	1,500	2,231	2,400	1,248	2,400	
TRAVEL/MILEAGE	600	1,026	600	767	600	655	800	
101.4140.332 ADMINISTRATOR MEETINGS & CONF	2,000	1,834	3,500	5,916	3,500	905	3,500	
101.4140.333 STAFF MEETINGS & CONFERENCES	7,000	4,329	5,000	5,561	5,000	3,523	5,000	
101.4140.334 MEMBERSHIP DUES AND FEES	5,100	4,651	5,400	5,485	5,400	5,800	5,800	
101.4140.343 OTHER ADVERTISING	1,200	34	1,200	139	1,200	169	1,200	
101.4140.351 LEGAL NOTICES PUBLISHING	200	-	200	-	200	-	-	
101.4140.352 GENERAL NOTICE/PUBLIC INFO	80	-	80	-	80	-	-	
101.4140.360 INSURANCE	1,300	(56)	3,300	3,067	3,300	3,091	3,300	
101.4140.400 REPAIRS & MAINTENANCE	1,000	460	1,000	354	1,000	4	1,000	
101.4140.430 OTHER SERVICE/CHARGES-MISC.	900	290	900	294	900	177	900	
101.4140.440 PROFESSIONAL SERVICES	1,900	1,741	1,900	2,457	1,900	7,145	3,000	
Other Contractual Services		2,309		7,868		3,353		
<b>Total Operations</b>	<b>39,430</b>	<b>30,205</b>	<b>40,880</b>	<b>46,797</b>	<b>41,780</b>	<b>39,194</b>	<b>44,600</b>	
<b>Total CITY CLERK:</b>	<b>195,060</b>	<b>171,404</b>	<b>200,864</b>	<b>191,828</b>	<b>207,525</b>	<b>181,190</b>	<b>212,993</b>	

GENERAL FUND

ELECTIONS		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4141.101	FULL-TIME EMPLOYEES - REGULA	3150	3,104	3300	3,195	3350	3,274	3350	5% PR Clerk
101.4141.102	FULL-TIME EMPLOYEES - OVERTIME		170		94		73		
101.4141.121	EMPLOYER PERA CONTRIBUTIONS	236	245	248	246	251	250	251	
101.4141.122	EMPLOYER FICA CONTRIBUTIONS	195	181	205	180	208	182	208	
101.4141.123	EMPLOYER MEDICARE CONTRIBU	46	42	48	42	49	43	49	
101.4141.130	EMPLOYER PAID INSURANCE	870	790	920	831	960	970	960	
<b>Personnel Subtotal</b>		<b>4,497</b>	<b>4,533</b>	<b>4,720</b>	<b>4,588</b>	<b>4,818</b>	<b>4,793</b>	<b>4,818</b>	
101.4141.150	WORKER'S COMPENSATION		-		-		22	25	
101.4141.210	OPERATING SUPPLIES	0	-	100	256	0	-	300	
101.4141.333	STAFF MEETINGS & CONFERENCE	0	-	0	-	0	-	0	Part of MCFOA conf and MMCT conf
101.4141.351	LEGAL NOTICES PUBLISHING	0	-	500	440	0	-	500	
101.4141.370	MAINTENANCE/SUPPORT FEES	0	-	0	-	0	-	0	County owns machines-no maintenance
101.4141.430	OTHER SERVICE/CHARGES-MISC.	0	-	600	7	0	-	100	75% of Programming + 150 scalc referen
101.4141.444	OTHER CONTRACTUAL SERVICES	0	3	11000	8,482	0	-	10000	
<b>Operations Subtotal</b>		<b>0</b>	<b>3</b>	<b>12,200</b>	<b>9,184</b>	<b>0</b>	<b>22</b>	<b>10,925</b>	
<b>Total ELECTIONS:</b>		<b>4,497</b>	<b>4,537</b>	<b>16,920</b>	<b>13,773</b>	<b>4,818</b>	<b>4,815</b>	<b>15,743</b>	March 2020 Presidential elections- to be reimbursed by State of MN

ACCOUNTING		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4153.301	AUDITING/ACCOUNTING	4450	4,420	4450	4,540	4900	4,940	4900	
101.4153.351	LEGAL NOTICES PUBLISHING	1600	1,165	1600	840	1600	435	1600	Publishing Financial Report/Budget Summary
<b>Total ACCOUNTING:</b>		<b>6,050</b>	<b>5,585</b>	<b>6,050</b>	<b>5,380</b>	<b>6,500</b>	<b>5,375</b>	<b>6,500</b>	

ASSESSING		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4155.305	ASSESSING FEES	29869	29,869	31375	29,891	30809	30,809	32400	
101.4155.351	LEGAL NOTICES PUBLISHING	300	-	300	-	300	-	300	Board of Review Adv.
<b>Total ASSESSING:</b>		<b>30,169</b>	<b>29,869</b>	<b>31,675</b>	<b>29,891</b>	<b>31,109</b>	<b>30,809</b>	<b>32,700</b>	

LAW-LEGAL SERVICES		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4160.304	LEGAL FEES	63,000	38,016	50,000	33,786	35,000	48,656	35,000	
<b>Total LAW-LEGAL SERVICES:</b>		<b>63,000</b>	<b>38,016</b>	<b>50,000</b>	<b>33,786</b>	<b>35,000</b>	<b>48,656</b>	<b>35,000</b>	

GENERAL FUND

PLANNING & ZONING		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4191.101	FULL-TIME EMPLOYEES - REGULAR	37,200	3,353	37,200	-	-	3,840	34,500	43480
101.4191.102	FULL-TIME EMPLOYEES - OVERTIME		-		-		-		
101.4191.121	EMPLOYER PERA CONTRIBUTIONS	2,790	78	2,790	-	-	276	2,588	
101.4191.122	EMPLOYER FICA CONTRIBUTIONS	2,306	242	2,306	-	-	218	2,139	
101.4191.123	EMPLOYER MEDICARE CONTRIBUTIONS	539	57	539	-	-	51	500	
101.4191.130	EMPLOYER PAID INSURANCE	4700	2	4700	-	0	788	4200	
<b>Personnel Subtotal</b>		<b>47,536</b>	<b>3,732</b>	<b>47,536</b>	<b>-</b>	<b>-</b>	<b>5,173</b>	<b>43,927</b>	
101.4191.150	WORKER'S COMPENSATION	310	141	200	1	200	(98)	200	
101.4191.210	OPERATING SUPPLIES	500	490	500	1,188	500	479	500	
101.4191.240	SMALL TOOL/MINOR EQUIPMENT	0	-	0	-	0	-	0	
101.4191.303	ENGINEERING FEES		11,875		1,733		-		
101.4191.304	LEGAL FEES	5000	12,547	7500	14,304	7500	24,267	12000	
101.4191.309	EDP, SOFTWARE & DESIGN		-		-		-		
101.4191.321	TELEPHONE	250	245	250	279	250	238	250	
101.4191.325	COMMUNICATION-OTHER	0	-	0	-	0	-	0	
101.4191.333	STAFF MEETINGS & CONFERENCES	2000	150	2000	-	2000	-	2000	
101.4191.334	MEMBERSHIP DUES & FEES	0	1,332	1500	127	1500	-	1500	
101.4191.351	LEGAL NOTICES PUBLISHING	250	1,000	250	1,074	1000	1,185	1000	
101.4191.352	GENERAL NOTICE/PUBLIC INFO	0	-	0	-	0	8	0	
101.4191.360	INSURANCE	4400	6,781	4400	2,962	4400	2,647	3000	
101.4191.370	MAINTENANCE/SUPPORT FEES	0	-	0	-	0	-	0	
101.4191.430	OTHER SERVICE/CHARGES-MISC.	0	1,418	0	-	0	-	0	
101.4191.440	PROFESSIONAL SERVICES	20000	40,824	2000	9,953	37000	27,149	7000	2000+ bal of Hoisington 5000
101.4191.444	OTHER CONTRACTUAL SERVICES	0	1,732		5,901		2,515		
<b>Operations Subtotal</b>		<b>32,710</b>	<b>78,536</b>	<b>18,600</b>	<b>37,522</b>	<b>54,350</b>	<b>58,389</b>	<b>27,450</b>	
<b>Total PLANNING &amp; ZONING</b>		<b>80,246</b>	<b>82,268</b>	<b>66,136</b>	<b>37,522</b>	<b>54,350</b>	<b>63,562</b>	<b>71,377</b>	

DATA PROCESSING		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4192.201	OFFICE SUPPLIES								
101.4192.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	229	1,000	340	1,000	-	1,000	
101.4192.309	EDP, SOFTWARE & DESIGN	3,000	1,901	3,000	1,697	4,500	4,101	6,500	3 Hard Drive Upgrades, other + 8 MS Outlook @ 250
101.4192.370	MAINTENANCE/SUPPORT FEES	5,700	4,121	5,700	4,134	5,700	7,588	5,700	BMS Maintenance fees-Bal to Enterprise
101.4192.400	REPAIRS & MAINTENANCE	1,000	1,595	1,000	211	1,000	1,230	1,000	+addtl \$3500 PCI/security
101.4192.440	PROF SERVICES- CONTRACT							1,000	Services contract On-site
<b>Total DATA PROCESSING:</b>		<b>10,700</b>	<b>7,846</b>	<b>10,700</b>	<b>6,382</b>	<b>12,200</b>	<b>12,919</b>	<b>15,200</b>	

**GENERAL FUND**

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
<b>GENERAL GOVERNMENT BLDGS</b>		2017	2017	2018	2018	2019	2019	2020	
101.4194.103	PART-TIME EMPLOYEES	3,900	2,771	4,300	2,471	4,300	2,904	3,000	
101.4194.121	EMPLOYER PERA CONTRIBUTIONS	293	202	323	182	323	224	225	
101.4194.122	EMPLOYER FICA CONTRIBUTIONS	242	162	267	146	267	179	186	
101.4194.123	EMPLOYER MEDICARE CONTRIBUTION	57	38	62	34	62	42	44	
<b>Personnel Subtotal</b>		<b>4,491</b>	<b>3,172</b>	<b>4,951</b>	<b>2,834</b>	<b>4,951</b>	<b>3,348</b>	<b>3,455</b>	
101.4194.150	WORKER'S COMPENSATION	1,050	81	250	109	250	208	250	
101.4194.210	OPERATING SUPPLIES	300	189	300	68	300	188	300	
101.4194.220	REPAIR/MAINTENANCE SUPPLIES	250	-	250	340	250	-	250	
101.4194.240	SMALL TOOLS/MINOR EQUIPMENT	800	-	800	-	800	-	800	
101.4194.360	INSURANCE	2,800	41	2,800	272	2,800	398	500	
101.4194.380	UTILITY SERVICES	6,000	5,307	6,000	6,153	6,000	6,218	6,800	
101.4194.400	REPAIRS & MAINTENANCE	4,000	1,935	4,000	1,151	4,000	865	2,000	
101.4194.410	RENTALS	700	661	700	651	700	557	700	Pitney Bowes
101.4194.430	OTHER SERVICE/CHARGES-MISC.	300	-	300	-	300	425	300	
101.4194.440	PROFESSIONAL SERVICES	-	-	-	345	-	375	-	
<b>Operations Subtotal</b>		<b>16,200</b>	<b>8,214</b>	<b>15,400</b>	<b>9,088</b>	<b>15,400</b>	<b>9,235</b>	<b>11,900</b>	
<b>Total GENERAL GOVT BUILDINGS:</b>		<b>20,691</b>	<b>11,386</b>	<b>20,351</b>	<b>11,922</b>	<b>20,351</b>	<b>12,583</b>	<b>15,355</b>	

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
<b>GENERAL ENGINEERING</b>		2017	2017	2018	2018	2019	2019	2020	
101.4196.303	ENGINEERING FEES	13,000	18,100	15,000	27,509	15,000	39,978	20,000	
<b>Total GENERAL ENGINEERING:</b>		<b>13,000</b>	<b>18,100</b>	<b>15,000</b>	<b>27,509</b>	<b>15,000</b>	<b>39,978</b>	<b>20,000</b>	

GENERAL FUND

POLICE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2017	2017	2018	2018	2019	2019	2020	
GOVT BLDGS	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2017	2017	2018	2018	2019	2019	2020	
101.210.4195.11 PART-TIME EMPLOYEES	3,000	2,779	3,500	2,945	3,500	2,903	3,500	
EMPLOYER PERA CONTRIBUTION	225	214	263	217	263	218	263	
EMPLOYER FICA CONTRIBUTIONS	186	171	217	174	217	175	217	
EMPLOYER MEDICARE CONTRIBU	44	40	51	41	51	41	51	
<b>Total GENERAL GOVT BLDGS</b>	<b>3,455</b>	<b>3,205</b>	<b>4,030</b>	<b>3,376</b>	<b>4,030</b>	<b>3,336</b>	<b>4,030</b>	
101.4210.101 FULL-TIME EMPLOYEES - REGULA	611,005	599,902	630,000	601,165	666,100	712,737	742,000	
101.4210.102 FULL-TIME EMPLOYEES - OVERTIM	11,500	8,596	11,500	14,131	11,500	29,902	11,500	
101.4210.103 PART-TIME EMPLOYEES	75,000	98,861	75,000	125,901	45,000	18,695	30,000	
101.4210.104 CANINE STIPEND	3,000	2,999	3,000	2,942	3,000	2,999	3,000	
Two new police officers- includes benefits				-	77,211	-		
101.4210.121 EMPLOYER PERA CONTRIBUTION	102,271	103,167	105,348	103,860	114,028	122,731	131,420	
101.4210.122 EMPLOYER FICA CONTRIBUTIONS	8,000	8,659	8,000	12,039	8,000	4,341	12,700	
101.4210.123 EMPLOYER MEDICARE CONTRIBU	9,000	10,012	9,000	10,412	9,000	10,710	11,000	
101.4210.124 SICK CONVERSION		-		-		-		
101.4210.130 EMPLOYER PAID INSURANCE	94,350	99,541	105,000	100,259	108,000	134,436	108,000	
<b>Personnel Subtotal</b>	<b>914,126</b>	<b>931,737</b>	<b>946,848</b>	<b>970,708</b>	<b>1,041,839</b>	<b>1,036,551</b>	<b>1,049,620</b>	
101.4210.150 WORKER'S COMPENSATION	29,800	22,302	27,000	18,432	27,000	36,620	47,500	
101.4210.160 LIABILITY INSURANCE	350	327	350	318	350	320	350	
101.4210.210 OPERATING SUPPLIES	9,000	11,844	9,000	19,817	9,000	12,746	9,000	
101.4210.212 MOTOR FUELS	18,000	16,264	13,000	18,443	13,000	20,320	13,000	
101.4210.214 UNIFORMS	3,000	3,805	4,000	3,905	4,000	4,376	4,000	
101.4210.220 REPAIR/MAINTENANCE SUPPLIES	1,000	1,997	1,000	3,270	1,000	2,171	1,000	+ tasers
101.4210.240 SMALL TOOLS/MINOR EQUIPMENT	1,500	1,388	7,000	4,756	9,000	2,263	16,000	+2500 comp for new County docking
101.4210.304 LEGAL FEES		78		109		125		+ \$5,000 laptops/computers
101.4210.309 EDP SOFTWARE,DESIGN		208	350		350	-	350	
101.4210.321 TELEPHONE	18,577	17,409	18,577	18,703	18,577	18,774	18,577	
101.4210.325 COMMUNICATION-OTHER	500	756	500	631	900	592	900	
101.4210.331 TRAVEL/MILEAGE				95		43		
101.4210.333 STAFF MEETINGS & CONFERENCE	8,000	6,247	8,000	8,653	8,000	10,250	8,000	POST Training-Required
101.4210.334 MEMBERSHIP DUES AND FEES	8,500	7,650	8,750	8,033	9,000	8,024	9,200	Task Force-7649, USPCA, NATW
101.4210.343 OTHER ADVERTISING	250	20	250	100	250	-	250	
101.4210.360 INSURANCE	20,400	18,914	20,400	20,941	20,400	22,217	23,100	
101.4210.370 MAINTENANCE/SUPPORT FEES	9,500	10,996	12,500	9,456	12,500	780	12,500	
101.4210.380 UTILITIES	7,200	7,326	7,200	6,483	7,200	7,043	7,200	
101.4210.400 REPAIRS & MAINTENANCE	10,000	19,044	10,000	7,401	10,000	5,426	10,000	
101.4210.410 RENTALS		23		16		13		
101.4210.430 OTHER SERVICE/CHARGES-MISC.	6,000	5,536	6,000	4,127	6,000	5,404	6,000	
101.4210.431 GRANTS		-		-		-		
101.4210.440 PROFESSIONAL SERVICES	4,500	1,326	1,500	3,610	1,500	7,014	1,500	
101.4210.444 OTHER CONTRACTUAL SERVICES	-	-	-	-	-	11,062	2,000	Services Contract- On-Site
<b>Operations Subtotal</b>	<b>156,077</b>	<b>153,460</b>	<b>155,377</b>	<b>157,297</b>	<b>158,027</b>	<b>175,583</b>	<b>190,427</b>	
<b>Total POLICE:</b>	<b>1,073,657</b>	<b>1,088,402</b>	<b>1,106,255</b>	<b>1,131,381</b>	<b>1,203,896</b>	<b>1,215,471</b>	<b>1,244,077</b>	

CITY OF KASSON - 2018 OPERATING BUDGET

FIRE DEPT		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
101.4220.101	FULL-TIME EMPLOYEES - REGULA	62,100	43,589	50,000	52,046	50,000	53,853	60,000	+ 7,000 adm asst
101.4220.102	FULL-TIME EMPLOYEES - OT				54		163		
101.4220.121	EMPLOYER PERA	525	406	525	271	525	471	525	
101.4220.122	EMPLOYER FICA CONTRIBUTIONS	434	434	434	581	434	1,067	434	
101.4220.123	EMPLOYER MEDICARE CONTRIBU	702	629	702	754	701	769	701	
101.4220.130	EMPLOYER PAID INSURANCE	1,400	1,016	1,400	586	1,300	1,795	1,300	
<b>Personnel Subtotal</b>		<b>65,161</b>	<b>46,074</b>	<b>53,061</b>	<b>54,292</b>	<b>52,960</b>	<b>58,119</b>	<b>62,960</b>	
101.210.4195.1	PART-TIME EMPLOYEES	1,100	400	1,100	275	1,500	274	1,000	
	EMPLOYER PERA CONTRIBUTION	80	30	80	21	109	21	73	
	EMPLOYER FICA CONTRIBUTIONS	68	24	68	17	93	17	62	
	EMPLOYER MEDICARE CONTRIBU	16	6	16	4	22	4	15	
<b>Total GENERAL GOVT BLDGS</b>		<b>1,264</b>	<b>460</b>	<b>1,264</b>	<b>317</b>	<b>1,724</b>	<b>315</b>	<b>1,149</b>	
101.4220.142	UNEMPLOYMENT BENEFIT						707		
101.4220.150	WORKER'S COMPENSATION	13,150	11,200	13,150	8,799	13,150	15,678	15,000	
101.4220.160	LIABILITY INSURANCE	50	47	50	45	50	46	50	
101.4220.210	OPERATING SUPPLIES	5,320	6,485	5,320	7,775	5,320	7,557	6,000	Plus water 720 and batteries 100
	NFPWeek/Public Education	2,200	2,008	2,200		2,200		2,200	NFPW 2000 and flags 200
101.4220.212	MOTOR FUELS	2,700	-	2,700	1,782	2,700	2,107	2,700	
101.4220.214	UNIFORMS	4,500	6,760	4,500		3,000	4,260	4,000	
101.4220.216	PERIODICALS	500	16	500	26	500	96	500	
101.4220.220	REPAIR/MAINTENANCE SUPPLIES	3,000	915	3,000	3,386	4,000	1,373	4,000	
101.4220.240	SMALL TOOLS/MINOR EQUIPMENT	20,000	23,163	30,000	33,436	35,000	50,540	40,000	New hires and +Turnout gear (4/yr=15000)+
101.4220.304	LEGAL FEES		15		87		-		Replace some pagers/radios
101.4220.309	EDP, SOFTWARE AND DESIGN	-	330	-	-	-	-	-	
101.4220.321	TELEPHONE	1,500	2,021	1,500	2,288	2,500	2,019	2,500	Add \$1000 for on call cell phone
101.4220.325	COMMUNICATION-OTHER		-				524		
101.4220.330	TRAINING	12,000	18,535	15,000	8,991	15,000	20,987	15,000	EMR/State
101.4220.333	STAFF MEETINGS & CONFERENCE	5,000	3,290	6,000	-	6,000	3,164	6,000	Conferences/Convention
101.4220.334	MEMBERSHIP DUES AND FEES	1,900	1,738	2,500	901	2,500	953	2,500	
101.4220.343	OTHER ADVERTISING	300	1,193	300		300	150	300	
101.4220.360	INSURANCE	7,620	6,792	7,620	3,479	7,620	3,938	4,300	
101.4220.370	MAINTENANCE/SUPPORT FEES	400	-	400		400		400	
101.4220.380	UTILITY SERVICES	12,000	6,811	10,000	9,172	10,000	8,230	10,000	
101.4220.400	REPAIRS & MAINTENANCE	6,000	8,160	6,000	9,005	7,000	20,384	1,000	
101.4220.430	OTHER SERVICE/CHARGES-MISC.	46,000	45,102	46,000	44,373	46,000	46,318	51,741	+5741 FR contribution
101.4220.435	UNCOLLECTIBLE				314		-		
101.4220.444	OTHER CONTRACTUAL SERVICES	3,000	3,064	5,000	2,777	5,000	7,873	7,000	\$5000 physcats
<b>Operations Subtotal</b>		<b>147,140</b>	<b>147,645</b>	<b>161,740</b>	<b>136,637</b>	<b>168,240</b>	<b>196,901</b>	<b>175,191</b>	
<b>Total FIRE:</b>		<b>212,301</b>	<b>193,719</b>	<b>216,064</b>	<b>191,245</b>	<b>222,924</b>	<b>255,334</b>	<b>239,300</b>	Expenditures - Page 7

GENERAL FUND		BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	
CABLE TV-CHANNEL 19		2017		2018		2019		2019		2019		2019		2020	
101.4193.210	OPERATING SUPPLIES	250	-	250	-	-	-	-	-	-	-	-	-	-	
<b>Total CABLE TV:</b>		250	-	250	-	-	-	-	-	-	-	-	-	-	

BUILDING INSPECTION		BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
		2017		2018		2018		2019		2019		2019		2020	
101.4240.331	TRAVEL	3200	3,332	3200	3,233	3200	3,360	3200	3,360	3200	3,360	3200	3,360	3200	
101.4240.444	OTHER CONTRACTUAL SERVICES	28000	49,294	45000	48,416	45000	79,295	45000	79,295	45000	79,295	45000	79,295	45000	
<b>Total BUILDING INSPECTION:</b>		31,200	52,625	48,200	51,650	48,200	82,655	48,200	82,655	48,200	82,655	48,200	82,655	48,200	

COMMUNITY PREPAREDNESS		BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
		2017		2018		2018		2019		2019		2019		2020	
101.4250.400	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total COMMUNITY PREPAREDNESS:</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	See Emergency Management starting 2011

ANIMAL CONTROL		BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
		2017		2018		2018		2019		2019		2019		2020	
101.4270.210	OPERATING SUPPLIES	175	-	175	-	175	-	175	-	175	-	175	-	175	
101.4270.352	GENERAL NOTICE/PUBLIC INFO	150	-	150	-	150	-	150	-	150	-	150	-	150	
101.4270.430	OTHER SERVICE/CHARGES	2000	1,297	2000	1,163	2000	-	2000	-	2000	-	2000	-	2000	
<b>Total ANIMAL CONTROL:</b>		2,325	1,297	2,325	1,163	2,325	-	2,325	-	2,325	-	2,325	-	2,325	

GENERAL FUND

HIGHWAYS, STREETS, ROADS		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4310.101	FULL-TIME EMPLOYEES - REGULAR	104,000	97,925	106,470	106,405	109,700	105,740	114,000	
101.4310.102	FULL-TIME EMPLOYEES - OVERTIME	-	130	-	-	-	-	-	
101.4310.103	PART-TIME EMPLOYEES	-	-	-	-	-	3,205	11,650	
	Increase 2019 new PT to FT					13,424		14,100	
101.4310.121	EMPLOYER PERA CONTRIBUTIONS	7,800	7,339	7,985	7,944	8,228	7,944	9,424	
101.4310.122	EMPLOYER FICA CONTRIBUTIONS	6,448	5,669	6,601	6,144	6,801	6,673	7,790	
101.4310.123	EMPLOYER MEDICARE CONTRIBUTION	1,508	1,326	1,544	1,437	1,591	1,561	1,822	
101.4310.124	SICK CONVERSION				-		-		
101.4310.130	EMPLOYER PAID INSURANCE	43,000	26,444	35,000	27,718	31,250	30,255	37,200	
101.4310.142	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	
	<b>Personnel Subtotal</b>	<b>162,756</b>	<b>138,833</b>	<b>157,600</b>	<b>149,648</b>	<b>170,994</b>	<b>155,377</b>	<b>195,986</b>	
101.4310.150	WORKER'S COMPENSATION	13,300	4,209	7,800	4,526	7,800	10,721	11,500	
101.4310.210	OPERATING SUPPLIES	8,000	10,985	10,000	11,562	10,000	11,139	10,000	
101.4310.212	MOTOR FUELS	5,000	2,823	5,000	3,649	5,000	3,403	5,000	
101.4310.214	UNIFORMS		120	1,000	669	1,300	706	1,300	
101.4310.220	REPAIR/MAINTENANCE SUPPLIES	16,000	15,572	16,000	19,934	16,000	19,103	20,000	
101.4310.240	SMALL TOOLS/MINOR EQUIPMENT	3,000	459	3,000	2,068	3,000	1,955	3,000	
101.4310.321	TELEPHONE	2,310	1,832	2,310	1,628	2,310	1,487	2,310	
101.4310.325	COMMUNICATION-OTHER						90		
101.4310.333	STAFF MEETINGS & CONFERENCES	1,200	40	1,200		1,200	99	1,200	
101.4310.334	MEMBERSHIP DUES AND FEES	50	78	50	62	50	62	50	
101.4310.343	OTHER ADVERTISING	250	-	250		250	30	250	
101.4310.351	LEGAL NOTICES PUBLISHING		210						
101.4310.352	GENERAL NOTICE/PUBLIC INFO	250	-	250		250		250	
101.4310.360	INSURANCE	8,000	4,399	6,000	3,828	6,000	5,515	6,000	
101.4310.380	UTILITY SERVICES	16,000	10,061	14,000	11,839	14,000	11,811	14,000	
101.4310.400	REPAIRS & MAINTENANCE	10,000	15,987	10,000	9,001	10,000	15,583	12,000	
101.4310.410	RENTALS	100	41	100	39	100	918	100	
101.4310.420	DEPRECIATION						259		
101.4310.430	OTHER SERVICE/CHARGES-MISC.	2,500	1,560	2,500	4,593	2,500	2,323	2,500	
101.4310.431	GRANTS						10,944		
101.4310.440	PROFESSIONAL SERVICES		1,000		1,250	1,500	1,250	1,500	GIS and bridge inspection
101.4310.444	OTHER CONTRACTUAL SERVICES	-	133	-	158	2,000	391	2,000	3 Bridge Inspection Costs -Dodge County
	<b>Operation Subtotal</b>	<b>85,960</b>	<b>69,508</b>	<b>79,460</b>	<b>74,805</b>	<b>83,260</b>	<b>97,788</b>	<b>92,960</b>	(\$250 per plus incidental)
	<b>Total HIGHWAY STREETS, ROADWAYS:</b>	<b>248,716</b>	<b>208,341</b>	<b>237,060</b>	<b>224,452</b>	<b>254,254</b>	<b>253,165</b>	<b>288,946</b>	

	BUDGET ACTUAL		BUDGET ACTUAL		BUDGET ACTUAL		PROPOSED	COMMENTS
	2017		2018		2019			
<b>PAVED STREETS</b>								
101.4311.220 REPAIRS/MAINTENANCE SUPPLIES	10,000	9,345	10,000	9,029	10,000	5,023	10,000	0
101.4311.400 REPAIRS & MAINTENANCE	192,268	180,553	192,268	-	151,268	133,925	177,268	
101.4311.303 ENGINEERING FEES		15,808		22,060	41,000	40,726	15,000	
101.4311.444 STREET RECONSTRUCTION				170,817		-		
101.4311.430 OTHER SERVICE/CHARGES-MISC		300		-		-		
<b>Total PAVED STREETS:</b>	<b>202,268</b>	<b>206,006</b>	<b>202,268</b>	<b>201,907</b>	<b>202,268</b>	<b>179,673</b>	<b>202,268</b>	

	BUDGET ACTUAL		BUDGET ACTUAL		BUDGET ACTUAL		PROPOSED	COMMENTS
	2017		2018		2019			
<b>ICE &amp; SNOW</b>								
101.4312.101 FULL-TIME EMPLOYEES - REGULAR								
101.4312.102 FULL-TIME EMPLOYEES - OVERTIME	13,000	6,872	13,000	11,775	13,000	27,280	13,000	
101.4312.103 PART-TIME EMPLOYEES	-		-		-	-	-	
101.4312.121 EMPLOYER PERA CONTRIBUTIONS	975	517	975	893	975	1,973	975	
101.4312.122 EMPLOYER FICA CONTRIBUTIONS	806	411	806	712	806	1,567	806	
101.4312.123 EMPLOYER MEDICARE CONTRIBUTIONS	189	96	189	166	189	367	189	
101.4312.130 EMPLOYER PAID INSURANCE	2,500	1,137	2,500	1,855	2,500	4,106	2,500	Distribution for OT wages
<b>Personnel Subtotal</b>	<b>17,470</b>	<b>9,032</b>	<b>17,470</b>	<b>15,400</b>	<b>17,470</b>	<b>35,292</b>	<b>17,470</b>	
101.4312.150 WORKER'S COMPENSATION	1,700	288	1,000	309	1,000	1,008	1,200	
101.4312.210 OPERATING SUPPLIES	8,000	4,919	8,000	10,805	8,000	9,090	8,000	
101.4312.212 MOTOR FUELS	1,000	20	1,000	126	1,000	51	1,000	
101.4312.220 REPAIR/MAINTENANCE SUPPLIES	20,000	19,045	20,000	22,884	20,000	33,490	20,000	
101.4312.240 SMALL TOOLS/MINOR EQUIPMENT	500	-	500	110	500	507	500	
101.4312.360 INSURANCE	300	228	300	254	300	264	300	
101.4312.400 REPAIRS & MAINTENANCE	8,200	12,939	8,200	5,479	8,200	16,901	8,200	
101.4312.410 RENTALS	50	-	50	-	50	-	50	
101.4312.430 OTHER SERVICE/CHARGES-MISC.	2,500	914	2,500	263	2,500	(570)	2,500	Towing 2,000
101.4312.444 OTHER CONTRACTUAL SERVICES	5,000	-	5,000	-	5,000	1,485	5,000	(outside snow removal)
<b>Operations Subtotal</b>	<b>47,250</b>	<b>38,353</b>	<b>46,550</b>	<b>40,230</b>	<b>46,550</b>	<b>62,226</b>	<b>46,750</b>	
<b>Total ICE &amp; SNOW REMOVAL:</b>	<b>64,720</b>	<b>47,385</b>	<b>64,020</b>	<b>55,630</b>	<b>64,020</b>	<b>97,518</b>	<b>64,220</b>	

**GENERAL FUND**

<b>STREET LIGHTING</b>		BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
101.4316.380	UTILITY SERVICES	19,000	53,421	27,000	65,876	55,000	66,390	70,000	Subsidized by Electric Fund
<b>Total STREET LIGHTING:</b>		19,000	53,421	27,000	65,876	55,000	66,390	70,000	

<b>SIDEWALKS AND TRAILS</b>		BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
101.4317.303	ENGINEERING FEES			22000	24581.25		550		
101.4317.343	OTHER ADVERTISING		-		270		-		
101.4317.400	REPAIRS & MAINTENANCE	50,000	50,248	65,017	79,525	50,000	800	50,000	
101.4317.430	OTHER SERVICE/CHARGES	-	4,000	-	-	-	50,000	-	
<b>Total SIDEWALKS:</b>		50,000	54,248	87,017	104,376	50,000	51,350	50,000	

<b>WASTE COLL/DISPOSAL</b>		BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
101.4323.430	OTHER SERVICE/CHARGES-MISC.	9,800	8,361	9,800	11,014	9,800	10,375	11,500	
<b>Total WASTE COLLECTION &amp; DISPOSAL:</b>		9,800	8,361	9,800	11,014	9,800	10,375	11,500	

<b>WEED CONTROL</b>		BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
<b>Personnel Subtotal</b>									
101.4326.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-	
<b>Total WEED CONTROL:</b>		0	0	0	-	-	-	-	

<b>EMER MGMT/Health</b>		BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
101.4417.121	EMPLOYER PERA CONTRIBUTIONS		32.12		0		0		Prevention programs
101.4417.122	EMPLOYER FICA CONTRIBUTIONS		18.5		0		0		
101.4417.123	EMPLOYER MEDICARE CONTRIBUTIONS		7.33		0		0		
101.4417.130	EMPLOYER PAID INSURANCE		18.23		0		0		
101.4417.210	OPERATING SUPPLIES	2,000	-	2,000	883	2,000	734	2,000	
101.4417.360	INSURANCE	760	546	760	646	760	684	760	
101.4417.370	MAINTENANCE/SUPPORT FEES		-		-		-		
101.4417.380	UTILITY SERVICES	2,000	1,816	2,000	1,821	2,000	1,698	2,000	
101.4417.400	REPAIRS AND MAINT	2,000	16,194	2,000	803	2,000	-	2,000	
101.4417.430	OTHER SERVICE/CHARGES-MISC.	7,000	6,168	7,000	6,120	7,000	213,404	7,000	Ambulance (from \$5,000 to \$35,000 in 2020?)
101.4417.431	GRANTS		2,180		-		2,400		
101.4417.444	OTHER CONTRACTUAL SERVICES	1,000	-	1,000	-	1,000	670	3,700	\$2700 Code Red
<b>Total HEALTH :</b>		14,760	26,980	14,760	10,273	14,760	219,590	17,460	

GENERAL FUND		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
PARKS & RECREATION		2017	2017	2018	2018	2019	2019	2020	
101.4510.101	FULL-TIME EMPLOYEES - REGULAR	-	-	-	-	-	-	-	
101.4510.102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	-	-	-	-	
101.4510.121	EMPLOYER PERA CONTRIBUTIONS	-	-	-	-	-	-	-	
101.4510.122	EMPLOYER FICA CONTRIBUTIONS	-	905	-	-	-	-	-	
101.4510.123	EMPLOYER MEDICARE CONTRIBUTIONS	-	212	-	-	-	-	-	
101.4510.130	EMPLOYER PAID INSURANCE	-	-	-	-	-	-	-	
101.4510.142	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	
<b>Personnel Subtotal</b>		-	1,116	-	-	-	-	-	
101.4510.150	WORKER'S COMPENSATION	-	-	-	-	-	-	-	
101.4510.210	OPERATING SUPPLIES	500	293	500	203	500	979	500	
101.4510.240	SMALL TOOLS/MINOR EQUIPMENT	100	-	100	-	100	-	1,000	new computer
101.4510.304	LEGAL FEES	-	-	-	-	-	-	-	
101.4510.321	TELEPHONE	4,500	4,114	4,500	4,463	4,500	3,833	4,500	
101.4510.325	COMMUNICATION-OTHER	100	65	100	120	100	110	100	
101.4510.333	STAFF MEETINGS & CONFERENCE	50	40	50	60	50	755	50	
101.4510.334	MEMBERSHIP DUES AND FEES	500	415	500	464	500	484	500	MN Rec & Park Assn
101.4510.400	REPAIRS & MAINTENANCE	-	-	-	38	-	-	-	
101.4510.410	RENTALS	30	-	30	-	30	-	30	
101.4510.430	OTHER SERVICE/CHARGES-MISC.	3,500	1,464	3,500	1,248	3,500	1,029	3,500	
<b>Operations Subtotal</b>		9,280	6,390	9,280	6,596	9,280	7,190	10,180	
<b>Total PARKS &amp; RECREATION:</b>		9,280	7,506	9,280	6,596	9,280	7,190	10,180	
<b>BIKE TRAIL</b>									
101.4512.400	REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	
101.4512.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-	-	-	-	
101.4512.530		-	-	-	-	-	-	-	
<b>Total BIKE TRAIL:</b>		-	-	-	-	-	-	-	
<b>PLAYGROUNDS</b>									
101.4513.220	REPAIR/MAINTENANCE SUPPLIES	7,000	3,645	3,000	192	3,000	758	3,000	\$1,000 + \$2,000 wood fiber/playground
101.4513.400	REPAIRS & MAINTENANCE	-	-	-	817	-	-	-	
<b>Total PLAYGROUNDS:</b>		7,000	3,645	3,000	1,009	3,000	758	3,000	

AQUATIC CENTER		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4514.10	FULL-TIME EMPLOYEES - REGULAR				574		281		
101.4514.102	PART-TIME EMPLOYEES - OVERTIME	5,000	4,701	5,000	5,967	9,300	5,349	9,300	Start up/Shutdown/incidents+4300 OC
101.4514.103	PART-TIME EMPLOYEES	136,000	131,380	139,400	142,875	141,500	154,693	145,000	Mgr., Lifeguard, WSI
101.4514.121	EMPLOYER PERA CONTRIBUTIONS		166		292		255		+ 2000 labor backwash
101.4514.122	EMPLOYER FICA CONTRIBUTIONS	8,432	8,426	8,643	9,246	8,773	9,949	8,990	
101.4514.123	EMPLOYER MEDICARE CONTRIBUTIONS	1,972	1,971	2,021	2,162	2,052	2,327	2,103	
101.4514.130	EMPLOYER PAID INSURANCE	500	622	500	974	500	737	500	
101.4514.142	UNEMPLOYMENT BENEFIT		-		-		-		
<b>Personnel Subtotal</b>		<b>151,904</b>	<b>147,266</b>	<b>155,564</b>	<b>162,091</b>	<b>162,125</b>	<b>173,590</b>	<b>165,893</b>	
101.4514.150	WORKER'S COMPENSATION	7,300	5,182	5,800	4,433	5,800	9,543	9,500	
101.4514.210	OPERATING SUPPLIES	25,000	16,559	25,000	16,004	25,000	10,292	25,000	Chemicals, other
101.4514.214	UNIFORMS		107		27		-		
101.4514.220	REPAIR/MAINTENANCE SUPPLIES	9,000	6,741	12,000	17,563	12,000	13,362	14,000	
101.4514.221	LRG REPAIR/MAINTENANCE SUPPLIES					20,000		20,000	
101.4514.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	-	1,000	406	1,000	-	1,000	
101.4514.262	Cost of Concessions	25,000	24,739	25,000	27,745	25,000	25,362	25,000	
101.4514.321	TELEPHONE	1,100	916	1,100	985	1,100	843	1,100	
101.4514.325	COMMUNICATION-OTHER		-		-		-		
101.4514.333	STAFF MEETINGS & CONFERENCE	-	-	-	747	-	-	-	
101.4514.334	MEMBERSHIP DUES AND FEES	-	-	800	-	-	-	-	
101.4514.343	OTHER ADVERTISING	150	616	150	1,160	150	775	150	
101.4514.344	PROMOTION-MARKETING			3,000	50	3,000	50	3,000	To be determined by City Admin
101.4514.352	GENERAL NOTICE/PUBLIC INFO		-		-		-		
101.4514.360	INSURANCE	3,000	2,050	3,300	2,385	3,300	2,553	3,000	
101.4514.370	MAINTENANCE SUPPORT AND FEES	2,500	2,456	2,500	625	2,500	1,179	2,500	
101.4514.380	UTILITY SERVICES	30,300	62,909	37,500	50,666	65,000	52,194	65,000	New multiplier
101.4514.400	REPAIRS & MAINTENANCE	7,000	3,321	4,000	1,619	4,000	9,921	4,000	
101.4514.410	RENTALS	750	-	750	-	750	-	750	Red Cross Equip Rental
101.4514.430	OTHER SERVICE/CHARGES-MISC.	10,000	6,053	10,000	8,475	10,000	2,459	1,000	WSI/Lifeguard Reimb, Red Cr Aff-Xtreme Fit
101.4514.444	OTHER CONTRACTUAL SERVICES		-		-		-		2019 begin set-aside for repairs
<b>Operations Subtotal</b>		<b>122,100</b>	<b>131,648</b>	<b>131,900</b>	<b>132,889</b>	<b>178,600</b>	<b>128,533</b>	<b>175,000</b>	
<b>Total AQUATIC CENTER</b>		<b>274,004</b>	<b>278,914</b>	<b>287,464</b>	<b>294,980</b>	<b>340,725</b>	<b>302,123</b>	<b>340,893</b>	

OTHER REC FACILITIES		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4517.103	PART-TIME EMPLOYEES	1,200	2,390	3,000	2,112	3,000	525	3,000	
101.4517.122	EMPLOYER FICA CONTRIBUTIONS	-	418	-	158	186	33	186	
101.4517.123	EMPLOYER MEDICARE CONTRIBU	-	98	-	37	44	8	44	
<b>Personnel Subtotal</b>		<b>1,200</b>	<b>2,906</b>	<b>3,000</b>	<b>2,307</b>	<b>3,230</b>	<b>565</b>	<b>3,230</b>	
101.4517.150	WORKER'S COMPENSATION	-	-	-	-	-	-	-	
101.4517.210	OPERATING SUPPLIES	8,500	5,899	8,500	5,904	8,500	4,123	8,500	
101.4517.214	UNIFORMS	500	115	500	-	500	600	500	
101.4517.220	REPAIR/MAINTENANCE SUPPLIES	5,500	4,006	5,500	3,193	5,500	5,137	5,500	Seed \$1,500
101.4517.240	SMALL TOOLS/MINOR EQUIPMENT	2,850	-	2,850	2,226	2,850	2,341	2,850	set of bleachers \$2700
101.4517.333	STAFF MEETINGS & CONFERENCE	350	417	350	171	350	11	350	
101.4517.334	MEMBERSHIP DUES AND FEES	450	110	450	130	450	130	450	
101.4517.343	OTHER ADVERTISING	250	102	250	-	250	-	250	also includes ads for MIP
101.4517.360	INSURANCE	2,000	305	2,000	792	2,000	415	800	
101.4517.380	UTILITY SERVICES	8,000	10,496	8,000	10,869	9,000	10,139	9,000	
101.4517.400	REPAIRS & MAINTENANCE	9,500	5,342	9,500	4,063	8,500	13,604	8,500	Infield lime and 4 ballfields/annual expense
101.4517.410	RENTALS	-	-	-	-	-	-	-	Fert program-ballfields\$3000
101.4517.430	OTHER SERVICE/CHARGES-MISC.	3,000	1,749	3,000	1,583	3,000	1,323	3,000	Adult Basketball supvr-\$40/nightx10 wks + \$1000 MIP
101.4517.444	OTHER CONTRACTUAL SERVICES	16,600	13,930	21,600	18,666	21,600	17,214	21,600	\$27/game adult (250 games) Joint Rec
<b>Operations Subtotal</b>		<b>57,500</b>	<b>42,471</b>	<b>62,500</b>	<b>47,596</b>	<b>62,500</b>	<b>55,037</b>	<b>61,300</b>	Joint fee \$10,000
<b>Total OTHER RECREATIONAL FACILITIES</b>		<b>58,700</b>	<b>45,377</b>	<b>65,500</b>	<b>49,904</b>	<b>65,730</b>	<b>55,603</b>	<b>64,530</b>	+ ADDTL 5000=\$15000 FOR BALLFIELD LIGHTING Yr 2 of 5
PARK AREAS		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
101.4522.101	FULL-TIME EMPLOYEES - REGULA	192,500	158,147	185,000	185,865	185,600	186,308	215,000	
101.4522.102	FULL-TIME EMPLOYEES - OVERTIM	2,000	994	2,000	703	2,000	384	2,000	
101.4522.103	PART-TIME EMPLOYEES	7,500	11,524	18,000	20,533	27,000	18,041	27,000	PT Parks person + Manpower mower\$7500
101.4522.121	EMPLOYER PERA CONTRIBUTIONS	15,150	12,899	14,025	15,248	14,070	15,115	16,275	
101.4522.122	EMPLOYER FICA CONTRIBUTIONS	12,059	10,093	11,594	12,222	11,631	11,933	13,454	
101.4522.123	EMPLOYER MEDICARE CONTRIBU	2,929	2,360	2,973	2,858	3,112	2,791	3,538	
101.4522.130	EMPLOYER PAID INSURANCE	46,000	38,647	43,000	33,618	43,000	37,090	43,000	
<b>Personnel Subtotal</b>		<b>278,138</b>	<b>234,663</b>	<b>276,592</b>	<b>271,048</b>	<b>286,413</b>	<b>271,662</b>	<b>320,267</b>	
101.4522.150	WORKER'S COMPENSATION	8,500	7,131	8,100	5,834	8,100	10,814	11,000	
101.4522.210	OPERATING SUPPLIES	3,000	2,002	3,000	2,319	3,000	7,420	3,000	
101.4522.212	MOTOR FUELS	6,000	3,781	6,000	3,882	6,000	3,572	6,000	
101.4522.214	UNIFORMS	-	147	1,500	471	1,500	435	1,500	
101.4522.220	REPAIR/MAINTENANCE SUPPLIES	12,000	13,740	12,000	7,618	12,000	6,829	12,000	

101.4522.240	SMALL TOOLS/MINOR EQUIPMENT	3,000	1,112	3,000	2,577	3,000	752	3,000	
101.4522.262	COST OF CONCESSIONS	2,000	927	2,000	983	2,000	821	2,000	
101.4522.304	LEGAL FEES						44		
101.4522.333	STAFF MEETINGS & CONFERENCE	400	-	400	-	400	-	400	MSTMA Workshop & State Conference
101.4522.334	MEMBERSHIP DUES AND FEES	150	-	150	-	150	-	150	MSTMA, Sports Turf Mgrs
101.4522.360	INSURANCE	15,000	9,939	15,000	12,004	10,000	12,618	13,500	
101.4522.380	UTILITY SERVICES	6,000	5,034	6,000	5,276	6,000	6,628	6,000	Includes Park Maint shed
101.4522.400	REPAIRS & MAINTENANCE	1,000	3,204	1,000	2,759	1,000	586	1,000	(savings from inhouse)
101.4522.410	RENTALS	6,500	3,671	6,500	4,047	6,500	4,583	6,500	
101.4522.430	OTHER SERVICE/CHARGES-MISC.	3,000	709	3,000	464	3,000	400	3,000	Flags etc
101.4522.444	OTHER CONTRACTUAL SERVICES	6,500	10,216	6,500	4,502	6,500	4,340	6,500	Weed control
<b>Operations Subtotal</b>		<b>73,050</b>	<b>61,613</b>	<b>74,150</b>	<b>52,738</b>	<b>69,150</b>	<b>59,840</b>	<b>75,550</b>	
<b>Total PARK AREAS:</b>		<b>351,188</b>	<b>296,276</b>	<b>350,742</b>	<b>323,786</b>	<b>355,563</b>	<b>331,502</b>	<b>395,817</b>	

FORESTRY & NURSERY	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS	
	2017		2018		2019		2020		
101.4524.210	OPERATING SUPPLIES	600	131	600	15	600	675	600	
101.4524.240	SMALL TOOLS/MINOR EQUIPMENT	750	1,039	750	787	750	340	750	
101.4524.333	STAFF MEETINGS & CONFERENCE	300	595	300	510	300	600	300	Tree Insp School
101.4524.334	MEMBERSHIP DUES AND FEES	25	15	25	-	25	15	25	
101.4524.352	GENERAL NOTICE/PUBLIC INFO	100	-	100	-	100	-	100	
101.4524.430	OTHER SERVICE/CHARGES-MISC.	8,700	9,939	8,700	13,003	8,700	3,520	8,700	\$4000 trees Lions Park + 4700 blvd trees
101.4524.444	OTHER CONTRACTUAL SERVICES	14,000	2,592	14,000	249	14,000	1,966	14,000	New EAB Program
		-	-	-	-	-	-	-	\$14000 needed 2019, 2021
									2-yr program
<b>Total FORESTRY &amp; NURSERY:</b>		<b>10,475</b>	<b>14,311</b>	<b>10,475</b>	<b>14,564</b>	<b>24,475</b>	<b>7,116</b>	<b>24,475</b>	

HISTORIC WATERTOWER		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
101.4526.430	OTHER SERVICE/CHARGES-MISC	6500	3,741	6500	652	6500	757	2000	Utility Services + landscaping
<b>Total HISTORIC WATERTOWER:</b>		<b>6,500</b>	<b>3,741</b>	<b>6,500</b>	<b>652</b>	<b>6,500</b>	<b>757</b>	<b>2,000</b>	

DODGE COUNTY ARENA		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
101.4527.430	OTHER SERVICE/CHARGES-MISC	60,076	9290.39	7,023	-3432.42	22,677	28275.44	28,781	
101.4527.440	PROFESSIONAL SERVICES		210		270	300	270	300	
<b>Total DODGE COUNTY ARENA:</b>		<b>60,076</b>	<b>9,500</b>	<b>7,023</b>	<b>(3,162)</b>	<b>22,977</b>	<b>28,545</b>	<b>29,081</b>	

CAPITAL		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
<b>COUNCIL</b>									
101.680.4111.510	LAND		15240		0		0		
101.680.4111.580	OTHER EQUIPMENT	26000	-	38000	36,500	22500	13,089	22500	Yr 2 of 4 SRTS
<b>CLERK</b>									
101.680.4140.570	OFFICE EQUIP AND FURNISHINGS	-	0	6,000	0	6,000	0		
<b>GENL GOVT BLDGS</b>									
101.680.4194.580	OTHER EQUIPMENT	-		-		-		10,000	Library as-builts
<b>POLICE</b>									
101.680.4210.520	BUILDINGS & STRUCTURES	-	0	-	0	-	0	-	
101.680.4210.550	MOTOR VEHICLES	22,500	36,258	42,000	5,651		185,002	35,948	Lease vehicle
101.680.4210.601							17,252	40,000	2 veh to equip @ \$20000 ea
101.680.4210.580	OTHER EQUIPMENT	21,600	11,500		-		-	14,000	4 portable radios every year
101.680.4210.611	VEH INTEREST						2,937	5,030	Lease Vehicle Int
<b>FIRE</b>									
101.680.4220.530	IMPR OTHER THAN BUILDINGS								(yr 1 and 2 at 5000)
101.680.4220.550	MOTOR VEHICLES	5,000	-	5,000	-	8,333	-	8,333	Yr 4 of 5 for tanker truck
						48,333		48,333	FD trucks and mobile property
								13,000	Lease vehicle
101.680.4220.611						-		1,800	Lease Vehicle Int
						-		-	
<b>STREETS</b>									
101.680.4310.530	IMPR OTHER THAN BUILDINGS	-	6,878	-	-	50,000	-	50,000	Grant share- trail under Hwy 14
101.680.4310.601							3,360		(Includes yr 3 of 5 for str sweeper \$35,000)
101.680.4310.540	HEAVY MACHINERY	35,000	-	35,000	-	74,136	-	74,136	PW trucks and mobile property
101.680.4310.550	MOTOR VEHICLES	20,000	-		748	-	-	3,470	Lease vehicle
101.680.4310.580	OTHER EQUIPMENT		3,500						
101.680.4310.611	VEH INTEREST						480	380	Lease Vehicle Int
Storm Project E Main		170,000	-		-		-		
<b>ICE/SNOW</b>									
101.680.4312.540	HEAVY MACHINERY	-	-	-	-	-	-	-	
101.680.4312.580	OTHER EQUIPMENT	7,500	8,200	13,000	6,742				

Bike Trail									
101.680.4512.530	IMPR OTHER THAN BUILDINGS	-		-		-		-	
Playgrounds									
101.680.4513.530	IMPR OTHER THAN BUILDINGS	-	-	-	5,916	-	-	-	
Swimming Pool									
101.680.4514.570	OFFICE EQUIP AND FURNISHINGS								
101.680.4514.580	OTHER EQUIPMENT								
Other Rec Facilities									
101.680.4517.530	IMPR OTHER THAN BUILDINGS		-		-		-		
101.680.4517.580	OTHER EQUIPMENT	-	-	-	-	-	-	-	
Park Areas									
101.680.4522.510	LAND		-		-		-		
101.680.4522.520	BUILDINGS & STRUCTURES	9,000	-		-		-		
101.680.4522.530	IMPR OTHER THAN BUILDINGS	55,000	82,413	52,500	41,859	55,800	56,515	67,500	Parks
									Ph 2 Mod mead PK 15000
									War memor 7500
									\$3300 rr bagger/dethatcher
									Backstop No Park 2 15000
									Compact Util Tractor Yr 1 of 2 30000
101.680.4522.550	MOTOR VEHICLES			27,000	27,610	30,000	27,271	10,165	Lease Vehicles
101.680.4522.580	OTHER EQUIPMENT	5,000	6,878		-				
101.680.4522.601							2,837		
101.680.4522.611	VEH INTEREST						547	1,593	Vehicle Int
Forestry Nursery									
101.680.4524.530	IMPR OTHER THAN BUILDINGS	-	-	-	-	-	-	-	
101.680.4524.580	OTHER EQUIPMENT								
<b>Total Capital:</b>		<b>376,600</b>	<b>170,867</b>	<b>218,500</b>	<b>125,026</b>	<b>295,102</b>	<b>309,291</b>	<b>406,188</b>	
	<b>UNALLOCATED EXPENDITURES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>COMMENTS</b>
		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>	
101.4920.360	INSURANCE	19300	21,903	21650	17,444	21650	17,555	18000	
101.4920.430	OTHER SERVICE/CHARGES-MISC	4500	63,046	4500	6,632	4500	2,503	4500	City Abatement payments - 4500
				41650	-	3470	-	3470	MISC to 6.97%
				10000	-	0	-	0	
101.4920.433	MMUA SAFETY PROGRAM	16700	5,427	6700	6,384	7000	5,924	7000	
101.4930.720	OPERATING TRANSFERS	52650	0		0		0		As per Council 4.11.18:
101.4930.435	UNCOLLECTIBLE		2400	0	0		0		Offset drop in Debt levy to Fund 423
						89000	89000	89000	2019- \$89,000, 2020-\$89,000
<b>Total UNALLOCATED EXPENDITURES:</b>		<b>93,150</b>	<b>92,776</b>	<b>84,500</b>	<b>30,459</b>	<b>125,620</b>	<b>114,982</b>	<b>121,970</b>	2021-\$89,000; Debt dropoff: \$40,000 each of yrs 2022,2023,2024; and Debt dropoff 2024 for \$76,000
	<b>OTHER FINANCING SOURCES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>COMMENTS</b>
		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>	
101.4930.720	OPERATING TRANSFERS		264582		191923	0	0	0	
<b>Total OTHER FINANCING SOURCES</b>		<b>0</b>	<b>264582</b>	<b>0</b>	<b>191923</b>	<b>0</b>	<b>0</b>	<b>0</b>	

LIBRARY FUND

GOVT BLDGS & LIBRARY		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017	2017	2018	2018	2019	2019	2020	
211.550.4195.101	FULL-TIME EMPLOYEES - REGULAR		-		-		-		
211.550.4195.103	PART-TIME EMPLOYEES	10,845	8,972	10,845	9,728	9,974	9,824	9,974	
211.550.4195.121	EMPLOYER PERA CONTRIBUTIONS	813	669	813	724	728	736	728	
211.550.4195.122	EMPLOYER FICA CONTRIBUTIONS	672	536	672	580	602	589	602	
211.550.4195.123	EMPLOYER MEDICARE CONTRIBU	157	125	157	136	250	138	141	
211.550.4195.130	EMPLOYER PAID INSURANCE								6664
<b>Total GENERAL GOVT BLDGS</b>		<b>12,488</b>	<b>10,302</b>	<b>12,488</b>	<b>11,168</b>	<b>11,554</b>	<b>11,287</b>	<b>11,445</b>	
211.550.4550.101	FULL-TIME EMPLOYEES - REGULA	178,477	185,239	232,506	229,068	241,750	211,994	241,832	
211.550.4550.102	FULL-TIME EMPLOYEES - OVERTIM	-	-	-	-	-	67	-	
211.550.4550.103	PART-TIME EMPLOYEES	23,467	24,974	-	882	-	5,719	-	
211.550.4550.121	EMPLOYER PERA CONTRIBUTIONS	14,050	15,733	17,438	17,118	18,300	16,251	18,300	
211.550.4550.122	EMPLOYER FICA CONTRIBUTIONS	11,630	12,482	14,415	13,677	15,128	13,129	15,128	
211.550.4550.123	EMPLOYER MEDICARE CONTRIBU	2,720	2,919	3,371	3,196	3,583	3,070	3,583	
211.550.4550.130	EMPLOYER PAID INSURANCE	30,091	25,221	36,000	35,958	39,200	43,646	56,000	Lib Dir at sgl
	UNEMPLOYMENT BENEFIT	-	-	-	-	-	-	-	
	<b>Personnel Subtotal</b>	<b>260,434</b>	<b>266,567</b>	<b>303,731</b>	<b>299,900</b>	<b>317,961</b>	<b>293,875</b>	<b>334,843</b>	
211.550.4550.150	WORKER'S COMPENSATION	1,000	1,488	1,000	1,346	1,000	2,154	1,500	
211.550.4550.160	LIABILITY INSURANCE	-	47	-	45	-	46	-	
211.550.4550.210	OPERATING SUPPLIES	2,300	2,380	2,600	2,620	2,800	3,246	3,000	
211.550.4550.216	PERIODICALS	350	254	450	292	450	335	450	
211.550.4550.218	BOOKS	12,000	8,990	13,800	9,236	10,800	10,241	11,000	
211.550.4550.219	AUDIO VISUAL	2,500	5,771	6,800	6,610	5,800	5,007	5,800	
211.550.4550.220	REPAIR/MAINTENANCE SUPPLIES	300	864	600	870	700	955	1,000	
211.550.4550.222	ELECTRONIC SERVICES					6,000	1,531	4,500	
211.550.4550.240	SMALL TOOLS/MINOR EQUIPMENT	100	20	100	144	100	9	100	
211.550.4550.303	ENGINEERING FEES				505		-		
211.550.4550.304	LEGAL FEES	1,000	309	1,000	-	1,000	87	1,000	
211.550.4550.309	EDP, SOFTWARE & DESIGN	14,200	14,855	15,200	16,232	15,200	17,103	16,200	Automation-MTHLY SELCO CHGS/PC & software
211.550.4550.321	TELEPHONE	1,600	1,628	1,700	1,861	1,700	1,569	1,700	Phones/WIFI/Internet/cell
211.550.4550.325	COMMUNICATION-OTHER	250	151	500	176	500	24	500	USPO & Selco-OVERDUE NOTICES
211.550.4550.331	TRAVEL/MILEAGE	500	-	500	-	500	27	500	
211.550.4550.333	STAFF MEETINGS & CONFERENCE	850	302	850	23	850	-	850	
211.550.4550.334	MEMBERSHIP DUES AND FEES	500	431	500	589	500	314	500	ALA, MLA
211.550.4550.343	OTHER ADVERTISING	250	257	250	241	250	854	250	
211.550.4550.360	INSURANCE	2,000	2,300	3,500	2,766	3,500	2,898	3,500	
211.550.4550.370	MAINTENANCE/SUPPORT FEES	1,584	779	2,000	754	2,000	821	2,000	IKON-Photocopier Charges
211.550.4550.380	UTILITY SERVICES	4,500	11,093	6,700	12,851	8,700	12,583	9,000	
211.550.4550.400	REPAIRS & MAINTENANCE	2,000	480	2,900	4,995	2,500	4,457	6,453	
211.550.4550.430	OTHER SERVICE/CHARGES-MISC.	2,000	4,618	2,000	2,035	2,000	446	2,000	
211.550.4550.433	MMUA SAFETY PROGRAM	744	851	744	833	844	794	944	
211.550.4550.440	PROFESSIONAL SERVICES	500	210	500	270	500	270	500	Library Committee
211.550.4550.441	LIBRARY PROGRAMS	3,000	3,745	4,000	4,250	4,000	4,713	4,000	Outreach
211.550.4550.444	OTHE CONTRACTUAL SERVICES		398		221		221		
211.550.4550.570	OFFICE EQUIP AND FURNISHINGS	2,000	549	2,000	1,188	2,000	2,657	2,000	
211.550.4550.705	SETTLEMENT				26,531		-		
211.550.4550.720	OPERATING TRANSFER		-		-		-		
	<b>Operations Subtotal</b>	<b>56,028</b>	<b>62,771</b>	<b>70,194</b>	<b>97,484</b>	<b>74,194</b>	<b>73,362</b>	<b>79,247</b>	
<b>Total LIBRARY</b>		<b>316,462</b>	<b>329,338</b>	<b>373,925</b>	<b>397,384</b>	<b>392,155</b>	<b>367,237</b>	<b>414,090</b>	
<b>GRAND TOTAL-LIBRARY</b>		<b>328,951</b>	<b>339,639</b>	<b>386,413</b>	<b>408,552</b>	<b>403,709</b>	<b>378,524</b>	<b>425,535</b>	

ECONOMIC DEVELOPMENT		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
COMMUNITY/ECONOMIC DE		2017		2018		2019		2020		2020	
290.4650.101	FULL-TIME EMPLOYEES - REGULA	40,450	13,906	40,450	10,799	11,500	6,782	11,700			
290.4650.121	FULL-TIME EMPLOYEES - OVRTIME										
290.4650.121	EMPLOYER PERA CONTRIBUTIONS	3,034	861	3,034	799	863	488	878			
290.4650.122	EMPLOYER FICA CONTRIBUTIONS	2,508	872	2,508	634	713	423	725			
290.4650.123	EMPLOYER MEDICARE CONTRIBU	587	204	587	148	167	99	170			
290.4650.130	EMPLOYER PAID INSURANCE	3,850	907	4,000	959	1,100	538	2,000			
	<b>Personnel Subtotal</b>	<b>50,428</b>	<b>16,749</b>	<b>50,578</b>	<b>13,339</b>	<b>14,342</b>	<b>8,330</b>	<b>15,473</b>			
290.4650.150	WORKER'S COMPENSATION	300	165	300	41	300	(36)	100			
290.4650.210	OPERATING SUPPLIES	400	513	400	516	400	465	400			
290.4650.216	PERIODICALS		-		-		-				
290.4650.240	SMALL TOOLS/MINOR EQUIP		-		-		-				
290.4650.303	ENGINEERING FEES	-	4,242	3,000	-	3,000	-	3,000			
290.4650.304	LEGAL FEES	3,000	3,266	4,000	454	4,000	1,350	4,000			
290.4650.321	TELEPHONE	500	386	500	410	500	329	500			
290.4650.325	COMMUNICATION-OTHER	200	279	200	120	200	227	200		Postage	
290.4650.333	STAFF MEETINGS & CONFERENCE	2,000	321	2,000	-	500	16	500			
290.4650.334	MEMBERSHIP DUES AND FEES	3,150	300	3,150	356	500	416	500			
290.4650.343	ADVERTISING	-	-	-	-	-	-	-			
290.4650.351	LEGAL NOTICES PUBLISHING	-	-	-	180	-	75	-			
290.4650.352	GENERAL NOTICE/PUBLIC INFO	-	-	-	-	-	-	-			
290.4650.360	INSURANCE	360	278	360	314	360	339	360			
290.4650.380	UTILITY SERVICES		-		-		-				
290.4650.414	PROGRAMS					20,000	2,000	20,000		Commercial Programs	
290.4650.413	Rental Expenses	2,000	-	2,000	-	-	-	-			
290.4650.430	OTHER SERVICE/CHARGES-MISC.	4,000	2,239	4,500	3,076	4,500	1,265	4,500		includes \$1,000 SMIF	
290.4650.440	PROFESSIONAL SERVICES	500	210	500	270	500	2,967	500		Marketing	
290.4650.444	OTHER CONTRACTUAL SERVICES		23,290		41,124	42,500	42,355	42,500		CEDA	
	<b>Operations Subtotal</b>	<b>16,410</b>	<b>35,489</b>	<b>20,910</b>	<b>46,859</b>	<b>77,260</b>	<b>51,767</b>	<b>77,060</b>			
	<b>Total ECONOMIC DEVELOPMENT</b>	<b>66,838</b>	<b>52,239</b>	<b>71,488</b>	<b>60,198</b>	<b>91,602</b>	<b>60,098</b>	<b>92,533</b>			

COMMUNITY POLICING FUN		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
		2017		2018		2019		2020		2020	
875.4210.150	WORKER'S COMPENSATION	400	163	300	397	300	399	300			
875.4210.210	OPERATING SUPPLIES	2,000	2,422	2,000	1,741	2,000	1,716	2,000		Operating/Training supplies for community policing/	
875.4210.214	UNIFORMS		-		375		-			crime watch & prevention	
875.4210.240	SMALL TOOLS/MINOR EQUIPMENT		-		-		-				
875.4210.334	MEMBERSHIP DUES & FEES										
875.4210.430	OTHER SERVICE/CHARGES-MISC.	1,000	100	1,000	494	1,000	100	1,000			
875.4210.430	OPERATING SUPPLIES	-	-	1,500	-	1,500	-	1,500		NNO	
	<b>Total COMMUNITY POLICING FUND:</b>	<b>3,400</b>	<b>2,685</b>	<b>4,800</b>	<b>3,007</b>	<b>4,800</b>	<b>2,216</b>	<b>4,800</b>			





**EXPENDITURES--WATER FUND**

<b>WATER--DEBT SERVICE</b>		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>		<b>COMMENTS</b>
		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>	
601.4710.601	BOND PRINCIPAL	177,635	-	184,921	-	254,283	-	254,732	
601.4710.611	BOND INTEREST	24,833	37,930	49,981	46,846	43,597	42,456	39,782	
601.4710.620	PAYING AGENT FEES	-	347	-	347	-	594	-	
601.4710.621	BOND ISSUANCE COSTS	-	7,646	-	-	-	-	-	
<b>Total DEBT SERVICE</b>		<b>202,468</b>	<b>45,922</b>	<b>234,902</b>	<b>47,192</b>	<b>297,880</b>	<b>43,050</b>	<b>294,514</b>	
<b>OTHER FINANCING USES</b>									
<b>Total OTHER FINANCING USES</b>									
<b>POWER &amp; PUMPING</b>									
601.4941.380	UTILITY SERVICES	27,000	37,915	27,000	47,722	40,000	44,826	50,000	
<b>Total POWER &amp; PUMPING</b>		<b>27,000</b>	<b>37,915</b>	<b>27,000</b>	<b>47,722</b>	<b>40,000</b>	<b>44,826</b>	<b>50,000</b>	
<b>DISTRIBUTION</b>									
601.4943.101	FULL-TIME EMPLOYEES - REGULAR	79,000	76,537	80,900	80,204	86,000	88,933	89,000	
601.4943.102	FULL-TIME EMPLOYEES - OVERTIME	3,000	1,978	3,000	4,454	5,000	4,964	5,000	
601.4943.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
601.4943.121	EMPLOYER PERA CONTRIBUTIONS	6,150	5,252	6,293	2,303	6,825	8,867	7,050	
601.4943.122	EMPLOYER FICA CONTRIBUTIONS	5,084	4,830	5,202	5,057	5,642	5,249	5,828	
601.4943.123	EMPLOYER MEDICARE CONTRIBUTI	1,189	1,130	1,217	1,183	1,320	1,227	1,363	
601.4943.130	EMPLOYER PAID INSURANCE	16,100	11,609	13,000	10,545	12,500	18,353	12,700	
601.4943.131	OPEB OBLIGATION		(613)		(1,351)		2,590		
<b>Personnel Subtotal</b>		<b>110,523</b>	<b>100,722</b>	<b>109,611</b>	<b>102,396</b>	<b>117,287</b>	<b>130,183</b>	<b>120,941</b>	
601.4943.150	WORKER'S COMPENSATION	4,600	2,402	3,000	2,407	3,000	3,499	4,000	
601.4943.160	LIABILITY INSURANCE	40	47	40	45	40	46	40	
601.4943.210	OPERATING SUPPLIES	50,000	49,885	50,000	43,852	50,000	33,559	50,000	
601.4943.212	MOTOR FUELS	1,200	-	1,200	-	1,200	1,933	1,200	
601.4943.214	UNIFORMS	900	218	420	258	420	358	420	
601.4943.220	REPAIR/MAINTENANCE SUPPLIES	27,100	7,724	27,100	13,765	62,100	12,629	62,100	
601.4943.240	SMALL TOOLS/MINOR EQUIPMENT	5,000	2,488	5,000	3,578	5,000	7,177	5,000	
601.4943.260	WATER/SEWER METERS	8,000	11,353	8,000	10,901	8,000	9,568	10,000	
601.4943.360	INSURANCE	6,000	4,718	6,000	5,310	6,000	5,569	6,000	
601.4943.400	REPAIRS & MAINTENANCE	120,000	62,261	120,000	98,618	85,000	36,239	85,000	
601.4943.410	RENTALS	2,600	-	2,600	-	2,600	-	2,600	
601.4943.420	DEPRECIATION						138		
601.4943.430	OTHER SERVICE/CHARGES	3,600	860	3,600	2,144	3,600	394	3,600	
601.4943.433	MMUA SAFETY PROGRAM	4,700	1,682	4,700	2,233	4,800	3,414	4,800	
601.4943.435	UNCOLLECTIBLE						1,482		
601.4943.440	PROFESSIONAL SERVICES	2,500	1,435	2,500	2,069	2,500	2,218	2,500	
601.4943.444	CONTRACTED SERVICES	-	353	-	300	-	148	-	
<b>Operations Subtotal</b>		<b>236,240</b>	<b>145,427</b>	<b>234,160</b>	<b>185,480</b>	<b>234,260</b>	<b>118,370</b>	<b>237,260</b>	
<b>Total DISTRIBUTION</b>		<b>346,763</b>	<b>246,149</b>	<b>343,771</b>	<b>287,876</b>	<b>351,547</b>	<b>248,553</b>	<b>358,201</b>	

**ADMINISTRATION**

601.4944.101	FULL-TIME EMPLOYEES - REGULAR	76,500	62,692	76,500	56,471	76,500	57,262	76,500	
601.4944.102	FULL-TIME EMPLOYEES - OVERTIME		524		305		219		
601.4944.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
601.4944.121	EMPLOYER PERA CONTRIBUTIONS	5,738	4,373	5,738	4,112	5,738	4,075	5,738	
601.4944.122	EMPLOYER FICA CONTRIBUTIONS	4,743	3,564	4,743	3,251	4,743	3,298	4,743	
601.4944.123	EMPLOYER MEDICARE CONTRIBUTI	1,109	834	1,109	761	1,109	771	1,109	
601.4944.124	SICK CONVERSION		1,299		-		-		
601.4944.130	EMPLOYER PAID INSURANCE	13,500	10,405	12,300	9,465	13,000	10,442	13,000	
	<b>Personnel Subtotal</b>	<b>101,590</b>	<b>83,690</b>	<b>100,390</b>	<b>74,365</b>	<b>101,090</b>	<b>76,066</b>	<b>101,090</b>	
601.4944.210	OPERATING SUPPLIES	1,100	873	800	826	800	786	800	
601.4944.216	PERIODICALS	100	-	100	40	100	20	100	
601.4944.240	SMALL TOOLS/MINOR EQUIPMENT	500	20	500	340	500	-	500	
601.4944.301	AUDITING/ACCOUNTING	4,000	3,978	4,000	4,086	4,406	4,446	4,406	
601.4944.303	ENGINEERING FEES	5,000	3,358	5,000	368	5,000	-	5,000	
601.4944.304	LEGAL FEES	750	1,157	750	36	750	-	750	
601.4944.309	EDP, SOFTWARE & DESIGN	500	153	500	-	500	-	500	
601.4944.321	TELEPHONE	1,700	2,000	2,400	2,130	2,400	1,879	2,400	
601.4944.325	COMMUNICATION-OTHER	5,000	4,938	5,000	4,779	5,000	5,842	5,000	
601.4944.333	STAFF MEETINGS & CONFERENCES	1,500	1,080	1,500	563	1,500	1,247	1,500	
601.4944.334	MEMBERSHIP DUES AND FEES	500	312	500	285	500	322	500	
601.4944.343	OTHER ADVERTISING	100	-	100	-	100	-	100	
601.4944.352	GENERAL NOTICE/PUBLIC INFO	1,200	818	1,200	1,200	1,200	-	1,200	
601.4944.370	MAINTENANCE/SUPPORT FEES	2,725	2,181	2,725	2,411	2,725	2,473	2,725	BMS-1575, Neopost-300
601.4944.400	REPAIRS & MAINTENANCE		46		109		-		
601.4944.430	OTHER SERVICE/CHARGES	200	199	200	1,051	200	650	200	Itron-925
601.4944.435	UNCOLLECTIBLE		103		-		-		
601.4944.438	CREDIT CARD FEES	2,100	2,861	2,800	3,649	2,800	4,255	4,100	
601.4944.440	PROFESSIONAL SERVICES	1,800	1,497	1,800	1,540	1,800	1,540	1,800	
601.4944.444	OTHER CONTRACTUAL SERVICES		1,732		5,901		2,515		
	<b>Operations Subtotal</b>	<b>28,775</b>	<b>27,305</b>	<b>29,875</b>	<b>29,313</b>	<b>30,281</b>	<b>25,975</b>	<b>31,581</b>	
	<b>Total ADMINISTRATION</b>	<b>130,365</b>	<b>110,995</b>	<b>130,265</b>	<b>103,679</b>	<b>131,371</b>	<b>102,040</b>	<b>132,671</b>	

**DEPRECIATION**

601.4997.462	AMORTIZATION		(1,597)		(1,597)		(1,597)		
601.4997.630	BOND DISCOUNT PAID								
601.4997.420	DEPRECIATION		205,129		204,976		215,934		
	<b>Total DEPRECIATION</b>	<b>0</b>	<b>203,532</b>	<b>0</b>	<b>203,379</b>	<b>0</b>	<b>214,337</b>	<b>0</b>	

**OTHER EXPENSE**

601.4999.720	OPERATING TRANSFERS	13,789	25,566	13,897	90,480	-	27,015	-	2011 A
	<b>Total OTHER EXPENSE</b>	<b>13,789</b>	<b>25,566</b>	<b>13,897</b>	<b>90,480</b>	<b>-</b>	<b>27,015</b>	<b>-</b>	

**Total WATER FUND EXPENSES**                      **720,385**    **670,080**    **749,835**    **780,327**    **820,797**    **679,822**    **835,386**

**REVENUES--WATER FUND**

WATER FUND		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
<b>MISCELLANEOUS REVENUES</b>									
601.4943.3347	OTHER FEDERAL GRANT		0		0		0		
601.4943.3611	Special Assessment- Prin		0		289.33	0	0	0	
601.4943.3612	SPECIAL ASSESS-PEN/INT		348.69		2681.03		2212.34		
601.3600.3621	INTEREST EARNED	5,000	4,865	5,000	5,805	5,000	16,284	5,000	
601.3600.3622	RENTS AND ROYALTIES	23,500	26,465	23,500	27,259	23,500	22,819	12,625	
601.3600.3624	MISC REVENUE - REFUNDS	500	64	500	1,223	500	10,026	500	
601.3600.3626	MONEY MARKET INTEREST	-	9	-	11	-	13	-	
<b>Total MISCELLANEOUS REVENUES</b>		<b>29,000</b>	<b>31,753</b>	<b>29,000</b>	<b>37,268</b>	<b>29,000</b>	<b>51,354</b>	<b>18,125</b>	
<b>PROPRIETARY FUND REVENUES</b>									
601.3700.3710	WATER SALES - CUSTOMERS	668,500	699,618	721,980	767,406	754,469	854,875	788,400	4.5%
601.3700.3715	CONNECTION/RECONNECTION FEES	100	50	100	0	100	0	100	Reconnects/Water Assess-permits-350
601.3700.3716	WATER ACCESS CHARGE-BP	30,000	63,001	0	45,601	0	44,600	0	WAC
601.3700.3717	SALES - OTHER	0	0	0	0	0	0	0	
601.3700.3718	METER SALES	6,000	11,418	6,000	8,813	6,000	7,745	6,000	50/50 WATER/SEWER
601.3700.3719	WAC Fee		10,489		1,200		12,520		
601.3700.3746	PENALTIES	7,000	7,545	7,000	7,302	7,000	7,788	7,000	
<b>Total PROPRIETARY FUND REVENUES</b>		<b>711,600</b>	<b>792,121</b>	<b>735,080</b>	<b>830,322</b>	<b>767,569</b>	<b>927,528</b>	<b>801,500</b>	
<b>OTHER FINANCING SOURCES</b>									
601.943.3911	SALE OF FIXED ASSET		226145		2000		5650		
601.943.3998	CAPITAL CONTRIBUTIONS		-		93,120		103,598		
<b>Total OTHER FINANCING SOURCES</b>		<b>-</b>	<b>226,145</b>	<b>-</b>	<b>95,120</b>	<b>-</b>	<b>109,248</b>	<b>-</b>	
<b>Total WATER FUND</b>		<b>740,600</b>	<b>1,050,018</b>	<b>764,080</b>	<b>962,710</b>	<b>796,569</b>	<b>1,088,129</b>	<b>819,625</b>	
<b>WATER EXPENSES</b>		<b>720,385</b>	<b>670,080</b>	<b>749,835</b>	<b>780,327</b>	<b>820,797</b>	<b>679,822</b>	<b>835,386</b>	
<b>WATER REVENUES</b>		<b>740,600</b>	<b>1,050,018</b>	<b>764,080</b>	<b>962,710</b>	<b>796,569</b>	<b>1,088,129</b>	<b>819,625</b>	
Capital Expenditures		30000		78000		20000		6,600	
<b>GAIN OR LOSS</b>		<b>(9,785)</b>	<b>379,938</b>	<b>(63,755)</b>	<b>182,383</b>	<b>(44,228)</b>	<b>408,307</b>	<b>(22,361)</b>	

**2020 CAPITAL REQUESTS:**

Vehicle	6,600
Total Equip	<u>6,600</u>

**EXPENDITURES--SEWER FUND**

SEWER--DEBT SERVICE		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
602.4710.601	BOND PRINCIPAL	563,801	-	710,386	-	775,824	111,912	796,880	
602.4710.611	BOND INTEREST	101,376	163,771	145,991	124,037	116,395	347	97,232	
602.4710.620	PAYING AGENT FEES	346,500	742	-	597	-	-	-	
602.4710.621	BOND ISSUANCE COSTS	(61,330)	5,020	(43,000)	10,947	-	-	-	
<b>Total DEBT SERVICE</b>		<b>950,347</b>	<b>169,533</b>	<b>813,377</b>	<b>135,581</b>	<b>892,219</b>	<b>112,258</b>	<b>894,112</b>	
<b>SEWER PLAN I</b>									
602.4947.101	FULL-TIME EMPLOYEES - REGULAR	136,000	158,288	165,600	163,369	175,400	176,437	179,100	SF
602.4947.102	FULL-TIME EMPLOYEES - OVERTIME	4,000	5,239	4,000	9,921	10,000	10,139	10,000	SF
602.4947.103	PART-TIME EMPLOYEES	11,440	-	11,440	2,748	11,440	3,013	11,440	SF Mower (6 mos at \$11)(ADD 11440)
602.4947.121	EMPLOYER PERA CONTRIBUTIONS	10,500	11,892	12,720	12,427	13,905	13,452	14,183	SF
602.4947.122	EMPLOYER FICA CONTRIBUTIONS	9,389	9,518	11,224	10,126	12,204	10,891	12,433	SF
602.4947.123	EMPLOYER MEDICARE CONTRIBUTIONS	2,196	2,226	2,625	2,368	2,854	2,547	2,908	SF
602.4947.130	EMPLOYER PAID INSURANCE	29,500	21,880	24,000	18,700	23,550	37,029	23,550	SF
602.4947.131	OPEB OBLIGATION		(716)		-		19,431		
<b>Personnel Subtotal</b>		<b>203,025</b>	<b>208,327</b>	<b>231,610</b>	<b>219,659</b>	<b>249,353</b>	<b>272,940</b>	<b>253,614</b>	
602.4947.150	WORKER'S COMPENSATION	7,650	2,744	6,000	5,459	6,000	7,802	8,500	SF
602.4947.160	LIABILITY INSURANCE	35		35	-	35	-	35	SF
602.4947.210	OPERATING SUPPLIES	35,000	2,655	35,000	4,648	35,000	4,727	35,000	SF
602.4947.211	CHEMICALS	38,000	39,140	60,000	46,014	60,000	50,980	60,000	FV
602.4947.212	MOTOR FUELS	2,000	-	2,000	395	2,000	-	2,000	FV estimate
602.4947.214	UNIFORMS	2,300	103	910	169	910	-	910	SF
602.4947.216	PERIODICALS	30		30	-	30	-	30	SF
602.4947.220	REPAIR/MAINTENANCE SUPPLIES	12,000	9,961	16,000	9,249	16,000	11,379	16,000	FV
602.4947.221	LG REPAIR/MAINT SUPPLIES					50,000	23,646	50,000	Large replacement parts
602.4947.240	SMALL TOOLS/MINOR EQUIPMENT	5,000	2,241	5,000	1,809	5,000	1,023	5,000	FV
602.4947.260	WATER/SEWER METERS	1,500	-	-	-	-	-	-	
602.4947.301	AUDITING ACCOUNTING	3,450	3,536	3,450	6,132	3,818	3,956	3,818	SF
602.4947.303	ENGINEERING	10,000	4,080	10,000	-	10,000	12,439	10,000	SF
602.4947.309	EDP/SOFTWARE/DESIGN	400	-	400	-	400	205	400	SF
602.4947.321	TELEPHONE	1,700	1,517	2,400	1,600	2,400	1,385	2,400	SF
602.4947.333	STAFF MEETINGS AND CONFERENCES	2,200	1,909	2,200	2,486	2,200	1,706	2,200	SF
602.4947.334	MEMBERSHIP DUES AND FEES	130	73	130	78	130	-	130	SF
602.4947.352	GENERAL NOTICES	175	-	-	-	-	-	-	
602.4947.360	INSURANCE	7,500	7,865	12,100	7,418	8,000	7,788	8,500	SF
602.4947.370	MAINTENANCE/SUPPORT FEES	1,200	772	1,200	915	1,365	1,337	1,365	SF
602.4947.380	UTILITY SERVICES	30,000	55,340	80,000	62,043	65,000	46,361	65,000	SF
602.4947.381	PURCHASED POWER	100,000	103,664	122,000	87,217	122,000	98,452	122,000	FV add generator diesel to this
602.4947.400	REPAIRS & MAINTENANCE	50,000	8,131	50,000	46,167	50,000	157,206	50,000	FV +20,000 1 reed bed per yr for reed beds
602.4947.410	RENTALS	20	-	-	-	-	-	-	
602.4947.430	OTHER SERVICE/CHARGES-MISC.	3,200	3,093	3,200	3,227	3,200	7,591	3,200	SF
602.4947.433	MMUA SAFETY PROGRAM	3,000	3,987	3,000	4,191	4,130	2,777	4,130	SF
602.4947.440	PROFESSIONAL SERVICES	45,000	20,669	50,000	41,171	50,000	41,077	50,000	SF all testing add \$35,000 for addtl testing
602.4947.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-	Permit begins June 2017- use addtl
<b>Operations Subtotal</b>		<b>361,490</b>	<b>271,480</b>	<b>465,055</b>	<b>330,389</b>	<b>497,618</b>	<b>481,839</b>	<b>500,618</b>	25,000 for 2017
<b>Total SEWER PLAN I</b>		<b>564,515</b>	<b>479,808</b>	<b>696,665</b>	<b>550,048</b>	<b>746,971</b>	<b>754,779</b>	<b>754,232</b>	

SEWER DISTRIBUTION									
602.4948.101	FULL-TIME EMPLOYEES - REGULAR	61,000	39,285	42,680	42,462	45,400	48,131	48,000	
602.4948.102	FULL-TIME EMPLOYEES - OVERTIM	3,000	681	3,000	3,286	5,000	1,542	5,000	
602.4948.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
602.4948.121	EMPLOYER PERA CONTRIBUTIONS	4,800	(25,815)	3,426	25,047	3,780	18,562	3,975	
602.4948.122	EMPLOYER FICA CONTRIBUTIONS	3,968	2,424	2,832	2,644	3,125	2,715	3,286	
602.4948.123	EMPLOYER MEDICARE CONTRIBUT	928	567	662	618	731	635	769	
602.4948.130	EMPLOYER PAID INSURANCE	12,050	6,546	10,600	6,215	7,500	9,587	7,500	
602.4948.131	OPEB OBLIGATION		(679)		(1,495)		-		
602.4948.142	UNEMPLOYMENT BENEFIT		-		-		-		
	<b>Personnel Subtotal</b>	<b>85,746</b>	<b>23,010</b>	<b>63,201</b>	<b>78,778</b>	<b>65,536</b>	<b>81,173</b>	<b>68,530</b>	
602.4948.150	WORKER'S COMPENSATION	3,800	2,859	3,000	930	3,000	2,378	3,000	
602.4948.160	LIABILITY INSURANCE	40	47	40	45	40	46	40	
602.4948.210	OPERATING SUPPLIES	11,000	3,063	11,000	12,723	11,000	11,027	11,000	
602.4948.212	MOTOR FUELS	6,400	5,386	6,400	4,778	6,400	3,608	6,400	
602.4948.214	UNIFORMS	350	131	210	861	210	1,290	210	
602.4948.220	REPAIR/MAINTENANCE SUPPLIES	2,000	3,894	2,000	2,511	2,000	2,415	2,000	
602.4948.240	SMALL TOOLS/MINOR EQUIPMENT	1,500	1,056	1,500	1,871	1,500	1,390	1,500	
602.4948.260	WATER/SEWER METERS	8,000	11,353	8,000	10,901	8,000	9,568	10,000	
602.4948.303	ENGINEERING FEES	500	-	500	-	500	28,189	553,500	I/I Program
602.4948.360	INSURANCE	16,000	10,922	13,000	12,236	13,000	12,073	13,000	
602.4948.380	UTILITY SERVICES	3,500	3,449	3,500	3,111	3,500	3,998	3,500	
602.4948.400	REPAIRS & MAINTENANCE	40,000	19,927	40,000	47,327	65,000	55,455	65,000	\$25,000 lift station rehab
602.4948.410	RENTALS	100	-	100	-	100	-	100	
602.4948.420	DEPRECIATION						138		
602.4948.430	OTHER SERVICE/CHARGES-MISC.	3,000	295	3,000	306	3,000	644	3,000	
602.4948.435	UNCOLLECTIBLE						1,040		
602.4948.433	MMUA SAFETY PROGRAM	500	1,367	500	885	590	1,195	590	
602.4948.440	PROFESSIONAL SERVICES	2,000	-	2,000	-	2,000	450	2,000	
602.4948.444	OTHER CONTRACTUAL SERVICES	-	123	-	300	-	15,374	200,000	I/I televising/other
	<b>Operations Subtotal</b>	<b>98,690</b>	<b>63,870</b>	<b>94,750</b>	<b>98,783</b>	<b>119,840</b>	<b>150,279</b>	<b>874,840</b>	
	<b>Total SEWER DISTRIBUTION</b>	<b>184,436</b>	<b>86,880</b>	<b>157,951</b>	<b>177,561</b>	<b>185,376</b>	<b>231,452</b>	<b>943,370</b>	

SAN SEWER-ADMIN/GENERAL									
602.4949.101	FULL-TIME EMPLOYEES - REGULAR	61,500	50,917	61,000	45,614	60,000	47,357	61,000	
602.4949.102	FULL-TIME EMPLOYEES - OVERTIM	1,000	351	1,000	203	1,000	146	1,000	
602.4949.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
602.4949.121	EMPLOYER PERA CONTRIBUTIONS	4,688	3,533	4,650	3,400	4,575	3,458	4,650	
602.4949.122	EMPLOYER FICA CONTRIBUTIONS	3,875	3,002	3,844	2,636	3,782	2,727	3,844	
602.4949.123	EMPLOYER MEDICARE CONTRIBUT	906	675	899	616	885	638	899	
602.4949.124	SICK CONVERSION		1,299		-		-		
602.4949.130	EMPLOYER PAID INSURANCE	11,000	8,599	10,400	7,567	9,600	8,370	9,600	
602.4949.131	OPEB OBLIGATION		-		-		-		
	<b>Personnel Subtotal</b>	<b>82,969</b>	<b>68,375</b>	<b>81,793</b>	<b>60,036</b>	<b>79,842</b>	<b>62,695</b>	<b>80,993</b>	
602.4949.150	WORKER'S COMPENSATION		-	350	-	350	-	350	
602.4949.210	OPERATING SUPPLIES	1,500	836	1,500	863	1,500	912	1,500	
602.4949.240	SMALL TOOLS/MINOR EQUIPMENT	-	20	-	340	590	-	590	
602.4949.301	AUDITING/ACCOUNTING	530	442	530	454	585	490	585	

602.4949.303	ENGINEERING FEES	500	-	500	-	500	-	500	
602.4949.304	LEGAL FEES	-	692	-	-	-	73	-	
602.4949.309	EDA,SOFTWARE & DESIGN		153		-		-		
602.4949.321	TELEPHONE	2,256	1,716	2,956	2,566	2,956	2,519	2,956	
602.4949.325	COMMUNICATION-OTHER	5,000	4,899	5,000	4,745	5,000	5,816	5,000	
602.4949.333	STAFF MEETINGS & CONFERENCES	500	-	500	115	500	-	500	
602.4949.334	MEMBERSHIP DUES AND FEES	20	95	20	113	20	143	20	
602.4949.352	GENERAL NOTICE/PUBLIC INFO	25	-	25	-	25	-	25	
602.4949.370	MAINTENANCE/SUPPORT FEES	2,725	1,409	2,725	1,493	1,750	1,135	1,750	BMS-300,neopost-300
602.4949.400	REPAIRS & MAINTENANCE		241		109		-		
602.4949.430	OTHER SERVICE/CHARGES-MISC.	50	437	50	1,066	50	345	50	\ Itron-975
602.4949.435	UNCOLLECTIBLE		1,977		-		-		
602.4949.438	Credit Card Fees	2,100	2,861	2,800	3,649	2,800	4,255	4,100	
602.4949.440	PROFESSIONAL SERVICES	400	1,497	400	1,540	400	1,070	400	
602.4949.444	OTHER CONTRACTUAL SERVICES		1,732		6,034		2,515	-	
602.4949.720	OPERATING TRANSFERS	12,130	36,878	12,225	12,225	-	-	-	2002 Main St
Operations Subtotal		27,736	55,884	29,581	35,312	17,026	19,273	18,326	
<b>Total SAN SEWER-ADMIN/GENERAL</b>		<b>110,705</b>	<b>124,259</b>	<b>111,374</b>	<b>95,348</b>	<b>96,868</b>	<b>81,967</b>	<b>99,319</b>	
602.4997.420	Depreciation		489,305		540,612		562,753		
602.4997.462	AMORTIZATION EXPENSE		(1,930)		(1,930)		(1,930)		
Depreciation Subtotal		-	487,375	-	538,682	-	560,823	-	
<b>Total SEWER FUND EXPENSES</b>		<b>1,810,003</b>	<b>1,347,854</b>	<b>1,779,366</b>	<b>1,497,220</b>	<b>1,921,433</b>	<b>1,741,279</b>	<b>2,691,032</b>	

**REVENUES--SEWER FUND**

SEWER FUND	BUDGET 2017	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	PROPOSED 2020	COMMENTS
<b>MISCELLANEOUS REVENUES</b>								
602.948.3347 OTHER FEDERAL GRANT		0		0		0		
602.4948. SPECIAL ASSESSMENTS		0		0		450.02		
602.3600.3621 INTEREST EARNED	6000	35,494	6000	18,249	6000	40,001	6000	
602.948.3624 MISC REVENUE		162		-		-		
602.3600.3626 MONEY MARKET INTEREST	0	196	0	9	0	70	0	
<b>Total MISCELLANEOUS REVENUES</b>	<b>6,000</b>	<b>35,851</b>	<b>6,000</b>	<b>18,258</b>	<b>6,000</b>	<b>40,522</b>	<b>6,000</b>	
<b>PROPRIETARY FUND REVENUES</b>								
602.3700.3718 METER SALES	8,000	11417.5	8,000	8812.59	8,000	7745	8,000	
602.3700.3720 SEWER SERVICE	1,750,000	1,757,863	1,750,000	1,804,724	1,785,000	1,902,451	1,836,000	2.00%
602.3700.3725 SEWER CONNECTION FEES	20,000	875,810	20,000	54,500	20,000	41,850	20,000	
602.3700.3726 SEWER ACCESS CHARGES-BP	-	-	-	-	-	-	-	
602.3700.3729 SAC Fee		9,289		1,200		12,520		
602.3700.3746 PENALTIES	18,000	19,814	18,000	18,374	18,000	19,242	18,000	
602.948.3911 SALE OF FIXED ASSETS		12,600		2,000		7,500		
602.948.3922 OTHER MISC-GOVT	100,000	16,900	96,000	90,845	132,500	113,215	132,500	=Debt \$36,000 + oper \$ 88000
<b>Total PROPRIETARY REVENUES</b>	<b>1,896,000</b>	<b>2,703,693</b>	<b>1,892,000</b>	<b>1,980,456</b>	<b>1,963,500</b>	<b>2,104,522</b>	<b>2,014,500</b>	+ 8500(50,000 maint * .17)
<b>OTHER FINANCING SOURCES</b>								
602.4948.3990 CAPITAL CONTRIBUTIONS		119915		573991		0		2018-\$approx 471,000 for PSIG grant
DEVLOPER CONTRIB		0		0		0		
<b>Total OTHER FINANCING SOURCES</b>	<b>-</b>	<b>119,915</b>	<b>-</b>	<b>573,991</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total SEWER FUND REVENUES</b>	<b>1,902,000</b>	<b>2,859,459</b>	<b>1,898,000</b>	<b>2,572,704</b>	<b>1,969,500</b>	<b>2,145,044</b>	<b>2,020,500</b>	
<b>SEWER EXPENSES</b>	<b>1,810,003</b>	<b>1,347,854</b>	<b>1,779,366</b>	<b>1,497,220</b>	<b>1,921,433</b>	<b>1,741,279</b>	<b>2,691,032</b>	
<b>SEWER REVENUES</b>	<b>1,902,000</b>	<b>2,859,459</b>	<b>1,898,000</b>	<b>2,572,704</b>	<b>1,969,500</b>	<b>2,145,044</b>	<b>2,020,500</b>	
Capital Expenditures	88,000		154,200		102,000		66,600	
<b>GAIN OR (LOSS)</b>	<b>3,997</b>	<b>1,511,605</b>	<b>(35,566)</b>	<b>1,075,485</b>	<b>(53,933)</b>	<b>403,765</b>	<b>(737,132)</b>	

**2019 CAPITAL REQUESTS:**

UV Tank Bldg	40000 Yr 2 of 5 yrs
Dump Station	20000 Yr 2 of 2
	-
Vehicke	6,600
	<u>66,600</u>

**EXPENDITURES-ELECTRIC FUND**

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2017		2018		2019		2020	
604.4710.601	BOND PRINCIPAL	43,072	-	43,779	-	45,191	-	55,356	PUB
604.4710.611	BOND INTEREST	8,925	8,569	8,057	7,692	7,167	7,338	7,856	
604.4710.620	PAYING AGENT FEES		99		99		99		
<b>Total DEBT SERVICE</b>		<b>51,997</b>	<b>8,668</b>	<b>51,836</b>	<b>7,791</b>	<b>52,358</b>	<b>7,437</b>	<b>63,212</b>	
<b>POWER SUPPLY</b>									
604.4956.381	PURCHASED POWER	2,443,557	2,280,484	2,641,704	2,374,610	2,716,346	2,195,147	2,794,002	AS PER MRES STUDY
<b>Total POWER SUPPLY:</b>		<b>2,443,557</b>	<b>2,280,484</b>	<b>2,641,704</b>	<b>2,374,610</b>	<b>2,716,346</b>	<b>2,195,147</b>	<b>2,794,002</b>	
<b>TRANSMISSION/DISTRIBUTION</b>									
604.4957.101	FULL-TIME EMPLOYEES - REGULAR	311,000	313,458	321,500	321,425	340,500	288,108	344,000	
604.4957.102	FULL-TIME EMPLOYEES - OVERTIME	13,100	4,054	13,100	6,577	13,100	7,671	13,100	+11100 for Standby(8 hrs x 52 wks
604.4957.121	EMPLOYER PERA CONTRIBUTIONS	24,308	79,728	25,095	2,362	26,520	(29,955)	26,783	x26.50 avg)
604.4957.122	EMPLOYER FICA CONTRIBUTIONS	20,094	19,174	20,745	19,686	21,923	17,770	22,140	
604.4957.123	EMPLOYER MEDICARE CONTRIBUTION	4,699	4,484	4,852	4,604	5,127	4,156	5,178	
604.4957.124	SICK CONVERSION		-		-		20,171		
604.4957.130	EMPLOYER PAID INSURANCE	35,000	33,623	34,000	35,568	27,000	29,689	31,000	
604.4957.131	OPEB OBLIGATION		(1,309)		(2,884)		18,558		
<b>Personnel Subtotal</b>		<b>408,201</b>	<b>453,212</b>	<b>419,292</b>	<b>387,337</b>	<b>434,170</b>	<b>356,166</b>	<b>442,201</b>	
604.4957.150	WORKER'S COMPENSATION	13,400	10,327	12,560	9,179	12,560	11,110	12,560	
604.4957.210	OPERATING SUPPLIES	10,000	4,450	10,000	1,055	10,000	7,459	10,000	
604.4957.212	MOTOR FUELS	5,500	3,843	5,500	4,259	5,500	4,108	5,500	
604.4957.214	UNIFORMS	3,500	1,320	2,400	4,864	2,400	6,314	2,400	
604.4957.220	REPAIR/MAINTENANCE SUPPLIES	128,500	96,954	91,500	160,151	91,500	30,952	100,000	
604.4957.240	SMALL TOOLS/MINOR EQUIPMENT	4,000	2,484	4,000	1,412	4,000	6,204	4,000	
604.4957.260	ELECTRIC METERS	2,500	9,910	10,000	9,750	10,000	1,030	10,000	Replace prog-residential
604.4957.270	TRANSFORMERS	75,000	1,455	25,000	14,072	25,000	29,974	25,000	
604.4957.303	ENGINEERING FEES	5,000	8,625	5,000	-	5,000	6,355	5,000	mapping
604.4957.325	COMMUNICATION-OTHER		16		-		-		
604.4957.343	OTHER ADVERTISING	250	-	250	-	250	30	250	
604.4957.360	INSURANCE	9,000	7,506	9,000	6,889	9,000	7,157	8,000	
604.4957.380	UTILITY SERVICES	13,500	9,448	13,500	11,592	13,500	11,461	13,500	
604.4957.400	REPAIRS & MAINTENANCE	5,000	2,308	5,000	6,967	5,000	5,351	5,000	
604.4957.410	RENTALS	500	551	500	487	500	503	500	
604.4957.430	OTHER SERVICE/CHARGES-MISC.	3,600	3,256	3,600	3,470	3,600	3,345	3,600	registration/licenses & PSP
604.4957.433	MMUA SAFETY PROGRAM	4,050	4,308	4,050	5,326	4,720	4,305	4,720	
604.4957.435	UNCOLLECTIBLE						12,167		
604.4957.437	GOPHER STATE ONE-CALL	3,000	2,602	3,000	2,511	3,000	2,199	3,000	
604.4957.444	OTHER CONTRACTUAL SERVICES	78,000	58,967	55,000	68,404	55,000	22,690	55,000	
<b>Operations Subtotal</b>		<b>364,300</b>	<b>228,331</b>	<b>259,860</b>	<b>310,388</b>	<b>260,530</b>	<b>172,713</b>	<b>268,030</b>	
<b>Total TRANSMISSION &amp; DISTRIBUTION:</b>		<b>772,501</b>	<b>681,543</b>	<b>679,152</b>	<b>697,726</b>	<b>694,700</b>	<b>528,879</b>	<b>710,231</b>	

GOVT BLDGS		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
604.4195.	FULL-TIME EMPLOYEES - REGULAR		-	-	-	-	-	-	
	PART-TIME EMPLOYEES	2,950	2,875	2,950	2,582	2,950	2,940	2,950	
	EMPLOYER PERA CONTRIBUTIONS	221	215	221	201	221	214	221	
	EMPLOYER FICA CONTRIBUTIONS	183	172	183	161	183	171	183	
	EMPLOYER MEDICARE CONTRIBUT	43	40	43	38	43	40	43	
<b>Total GENERAL GOVT BLDGS</b>		<b>3,397</b>	<b>3,303</b>	<b>3,397</b>	<b>2,982</b>	<b>3,397</b>	<b>3,365</b>	<b>3,397</b>	

ADMINISTRATION & GENERAL		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
604.4959.101	FULL-TIME EMPLOYEES - REGULAR	148,000	124,730	146,000	113,166	146,000	110,383	147,000	
604.4959.102	FULL-TIME EMPLOYEES - OVERTIME	2,000	871	2,000	504	2,000	364	2,000	
604.4959.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
604.4959.121	EMPLOYER PERA CONTRIBUTIONS	11,250	8,884	11,100	8,329	11,100	7,950	11,175	
604.4959.122	EMPLOYER FICA CONTRIBUTIONS	9,300	7,121	9,176	6,534	9,176	6,400	9,238	
604.4959.123	EMPLOYER MEDICARE CONTRIBUT	2,176	1,665	2,147	1,528	2,147	1,497	2,161	
604.4959.124	SICK CONVERSION		2,886		-		-		
604.4959.130	EMPLOYER PAID INSURANCE	24,000	20,440	24,500	18,212	31,000	19,468	25,700	
604.4959.131	OPEB OBLIGATION				-		-		
<b>Personnel Subtotal</b>		<b>196,726</b>	<b>166,598</b>	<b>194,923</b>	<b>148,272</b>	<b>201,423</b>	<b>146,061</b>	<b>197,274</b>	
604.4959.150	WORKER'S COMPENSATION	-	-	840	-	840	-	840	
604.4959.160	LIABILITY INSURANCE	40	47	40	45	40	46	40	
604.4959.210	OPERATING SUPPLIES	2,750	1,132	2,750	1,262	2,750	1,336	2,750	
604.4959.240	SMALL TOOLS/MINOR EQUIPMENT	500	65	500	688	500	326	500	
604.4959.301	AUDITING/ACCOUNTING	4,000	3,978	4,000	4,086	4,406	4,446	4,406	
604.4959.303	ENGINEERING FEES		-		-		-		
604.4959.304	LEGAL FEES	1,500	5,331	5,000	5,568	5,000	970	5,000	
604.4959.309	EDP, SOFTWARE & DESIGN	1,000	327	1,000		1,000		1,000	
604.4959.321	TELEPHONE	7,920	8,468	7,920	9,547	7,920	8,071	10,000	
604.4959.325	COMMUNICATION-OTHER	10,500	9,490	10,500	9,498	10,500	11,933	10,500	Web & Postage
604.4959.333	STAFF MEETINGS & CONFERENCES	3,500	4,758	3,500	5,229	3,500	5,063	3,500	Includes JTS-\$2000 (2005-2006)
604.4959.334	MEMBERSHIP DUES AND FEES	40,000	35,186	40,000	35,307	40,000	23,915	40,000	MMUA- \$12000; MMUA \$4000;
604.4959.343	OTHER ADVERTISING		-		-		1,158		CMPSA- \$6000
604.4959.352	GENERAL NOTICE/PUBLIC INFO	150	-	150	-	150	-	150	
604.4959.370	MAINTENANCE/SUPPORT FEES	4,000	3,878	4,000	4,280	4,000	4,412	4,000	
604.4959.400	REPAIRS & MAINTENANCE	550	249	550	191	550	-	550	
604.4959.429	CONSERVATION IMPROVEMENT PR	95,244	62,149	95,244	82,614	95,244	54,013	95,244	
604.4959.430	OTHER SERVICE/CHARGES-MISC.	140,000	131,072	140,000	137,815	135,000	18,039	135,000	sched, tran agt, res mgmt fees
604.4959.435	Uncollectible/Collection fees		805		283		-		
604.4959.438	CREDIT CARD FEES	4,200	5,721	5,600	7,661	5,600	9,480	8,200	
604.4959.440	PROFESSIONAL SERVICES	37,500	10,307	7,500	39,054	7,500	1,925	7,500	Agency fee, Consultant-Union-3000
604.4959.444	OTHER CONTRACTUAL SERVICES		3,464		11,669		5,029		Agency fee, Consultant-Union-3000
<b>Operations Subtotal</b>		<b>353,354</b>	<b>286,426</b>	<b>329,094</b>	<b>354,796</b>	<b>324,500</b>	<b>150,163</b>	<b>329,180</b>	
<b>Total ADMINISTRATION &amp; GENERAL:</b>		<b>550,080</b>	<b>453,024</b>	<b>524,017</b>	<b>503,068</b>	<b>525,923</b>	<b>296,224</b>	<b>526,454</b>	

CUSTOMER ACCOUNT	BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED	COMMENTS
	2017		2018		2019		2020			
604.4958.435 UNCOLLECTIBLE ACCOUNTS		1,875		-		-				
604.4958.613 CUSTOMER INTEREST	100	412	100	741	100	1,444		800		
Operations Subtotal	100	2,288	100	741	100	1,444		800		
<b>Total CUSTOMER ACCOUNT</b>	<b>100</b>	<b>2,288</b>	<b>100</b>	<b>741</b>	<b>100</b>	<b>1,444</b>		<b>800</b>		
<b>DEPRECIATION</b>										
604.4997.420 DEPRECIATION	130,000	94,014	130,000	90,172	100,000	85,148		100,000		
604.4997.462 AMORTIZATION EXPENSE		5,120		5,138		5,138				
<b>Total DEPRECIATION:</b>	<b>130,000</b>	<b>99,134</b>	<b>130,000</b>	<b>95,309</b>	<b>100,000</b>	<b>90,286</b>		<b>100,000</b>		
<b>OTHER EXPENSE</b>										
Capital Contributions										
604.4999.720 OPERATING TRANSFERS	20,000	20,000	27,000	27,000	75,000	111,058		70,000		Street lighting
<b>Total OTHER EXPENSE:</b>	<b>20,000</b>	<b>20,000</b>	<b>27,000</b>	<b>27,000</b>	<b>75,000</b>	<b>111,058</b>		<b>70,000</b>		
<b>Total ELECTRIC FUND:</b>	<b>3,971,632</b>	<b>3,548,443</b>	<b>4,057,206</b>	<b>3,709,226</b>	<b>4,167,824</b>	<b>3,233,840</b>		<b>4,268,096</b>		

## REVENUES--ELECTRIC FUND

ELECTRIC FUND		BUDGET 2017	ACTUAL	BUDGET 2018	ACTUAL	BUDGET 2019	ACTUAL	PROPOSED 2020	COMMENTS
MISCELLANEOUS REVENUE									
604.4957.3347	OTHER FEDERAL GRANT		0		0		0		
604.4957.3483	PROGRAM-OTHER		131		43		43		
604.4957.3612	SPECIAL ASSESS/PEN/INT		908		149		261		
604.3600.3621	INTEREST EARNED	10,000	9,086	10,000	-2,079	10,000	147,420	10,000	
604.3600.3622	RENTS AND ROYALTIES	3,000	9,543	3,000	9,543	3,000	9,519	3,000	
604.3600.3624	MISC REVENUE - REFUNDS	1,000	8,845	1,000	5,976	1,000	219,201	1,000	
604.3600.3626	MONEY MARKET INTEREST	0	36	0	91	0	144	0	
Total MISCELLANEOUS REVENUES		14,000	28,549	14,000	13,722	14,000	376,586	14,000	
PROPRIETARY FUND REVENUES									
604.3700.3735	ELECTRIC ASSESSMENT	4,400	7,980	4,400	5,565	4,400	4,620	4,400	
604.3700.3740	ELECTRIC SALES	3,572,000	3,606,758	3,980,836	3,730,303	3,980,836	3,688,834	3,980,836	AS PER MRES STUDY
604.3700.3742	ELECTRIC SALES-DEMAND	276,150	296,965	405,000	494,769	405,000	487,366	496,789	AS PER MRES STUDY
604.3700.3743	ELECTRIC SALES		0		0		0		
604.3700.3745	CONNECTION/RECONNECTION FEE	4,800	2,050	4,800	2,150	4,800	4,550	4,800	
604.3700.3746	PENALTIES	40,000	48,370	40,000	44,000	40,000	42,771	40,000	
604.3700.3747	ELECTRIC METER HOOKUP FEE	0	3,085	0	1,845	0	1,760	0	
604.3700.3748	RECAPTURE/WRITEOFF		0		0		60		
604.957.3749	3.0% CIP	100,016	107,936	111,463	112,287	111,463	110,440	111,463	
604.957.3911	SALES OF FIXED ASSETS		0		0		4,350		
Total PROPRIETARY REVENUES		3,997,366	4,073,145	4,546,499	4,390,919	4,546,499	4,344,751	4,638,288	
OTHER FINANCING SOURCES									
604.3900.3911	SALES OF FIXED ASSETS								
Total OTHER FINANCING SOURCES		-	-	-	-	-	-	-	
Total ELECTRIC FUND		4,011,366	4,101,694	4,560,499	4,404,640	4,560,499	4,721,338	4,652,288	
ELECTRIC EXPENDITURES		3,971,632	3,548,443	4,057,206	3,709,226	4,167,824	3,233,840	4,268,096	
ELECTRIC REVENUES		4,011,366	4,101,694	4,560,499	4,404,640	4,560,499	4,721,338	4,652,288	
CAPITAL EXPENSES		85,000		270,000		134,000		103,800	
GAIN OR LOSS		(45,266)	553,251	233,294	695,414	258,675	1,487,498	280,393	

### 2020 CAPITAL REQUESTS:

Bucket truck-Yr 4 of 5/ now 4 of 6	50,000	Sub Station 2020?
Now 4 of 6	-	
Annual Territory Acquisitions	40,000	Territory (20,000 each 2017 and 2018)
Vehicle- Lease	13,800	(40,000 2019)
Trencher		
	<u>103,800</u>	

EXPENDITURES--LIQUOR STORE		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	
LIQUOR STORE		2017	2017	2018	2018	2019	2019	2020	COMMENTS
FINANCIAL ADMINISTRATION									
609.4151.101	FULL-TIME EMPLOYEES - REGULA	2,600	2,230	2,600	2,059	2,600	2,223	2,600	Part of Council Salaries
609.4151.102	FULL-TIME EMPLOYEES - OVERTIME								
609.4151.121	EMPLOYER PERA CONTRIBUTIONS	195	63	195	58	195	43	195	
609.4151.122	EMPLOYER FICA CONTRIBUTIONS	161	137	161	128	161	138	161	
609.4151.123	EMPLOYER MEDICARE CONTRIBU	38	32	38	30	38	32	38	
609.4151.130	EMPLOYER PAID INSURANCE		-		-		-		
	Personnel Subtotal	2,994	2,463	2,994	2,274	2,994	2,436	2,994	
609.4151.301	AUDITING/ACCOUNTING	4,000	3,978	4,000	4,086	4,406	4,446	4,406	
609.4151.309	EDP, SOFTWARE & DESIGN								
609.4151.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-	-	-		
609.4151.440	PROFESSIONAL SERVICES								
	Operations Subtotal	4,000	3,978	4,000	4,086	4,406	4,446	4,406	
Total FINANCIAL ADMINISTRATION		6,994	6,441	6,994	6,360	7,400	6,882	7,400	
MERCHANDISE									
609.4975.210	OPERATING SUPPLIES	2,500	3,057	2,500	2,539	2,500	2,826	2,500	
609.4975.251	LIQUOR & WINE	399,154	462,010	419,100	488,617	440,100	490,892	462,100	Increase 5%
609.4975.252	BEER	636,035	625,336	667,800	645,542	701,200	640,917	736,300	Increase 5%
609.4975.254	MISC TAXABLES (SOFT DRINKS,ET	15,000	15,758	15,000	16,373	15,000	17,536	15,000	
609.4975.257	ICE	2,000	3,319	2,000	6,227	2,000	4,358	2,000	
609.4975.259	NON-TAX MISC (O.J., ETC) NA BEE	642	594	642	440	642	1,128	642	
609.4975.335	FREIGHT	10,000	10,205	10,000	10,340	10,000	10,061	10,000	
609.4975.343	OTHER ADVERTISING		-		-		-		
609.4975.430	OTHER SERVICE/CHARGES-MISC.	50	620	50	240	50	(242)	50	
609.4975.438	CREDIT CARD FEES	24,000	26,847	25,000	27,457	25,000	25,463	30,000	
609.4975.439	REFUNDS AND DEPOSITS				-		-		
Total MERCHANDISE		1,089,381	1,147,746	1,142,092	1,197,776	1,196,492	1,192,938	1,258,592	

EXPENDITURES		BUDGET	ACTUAL	PROPOSED	ACTUAL	BUDGET	ACTUAL	PROPOSED	
LIQUOR STORE		2017		2018		2019		2020	COMMENTS
MANAGER									
609.4976.101	FULL-TIME EMPLOYEES - REGULA	70,050	69,874	74,000	73,650	75,000	75,073	76,600	
609.4976.102	FULL-TIME EMPLOYEES - OVERTIM	-		-		-		-	
609.4976.103	PART-TIME EMPLOYEES		-		-		-		
609.4976.121	EMPLOYER PERA CONTRIBUTIONS	5,254	5,275	5,550	5,464	5,625	5,599	5,745	
609.4976.122	EMPLOYER FICA CONTRIBUTIONS	4,343	4,240	4,588	4,388	4,650	4,515	4,749	
609.4976.123	EMPLOYER MEDICARE CONTRIBU	1,016	991	1,073	1,026	1,088	1,056	1,111	
609.4976.130	EMPLOYER PAID INSURANCE	9,400	8,954	9,400	9,513	8,500	9,188	9,200	
609.4976.131	OPEB OBLIGATION		-		(1,072)		7,812		
Personnel Services		90,063	89,334	94,611	92,969	94,863	103,243	97,405	
609.4976.150	WORKER'S COMPENSATION	6,000	4,213	5,000	4,415	5,000	5,799	6,000	
609.4976.210	OPERATING SUPPLIES	700	764	700	207	700	1,364	700	
609.4976.214	UNIFORMS		-		-		-		
609.4976.216	PERIODICALS	40	162	40	135	40	120	40	DCI SUBSCRIPTION
609.4976.240	SMALL TOOLS/MINOR EQUIPMENT	3,600	1,605	3,600	1,440	3,600	1,068	3,600	\$2,000 for computers
609.4976.304	LEGAL FEES	100	73	100	-	100	-	100	
609.4976.309	EDP, SOFTWARE & DESIGN		-		-		-		
609.4976.321	TELEPHONE	1,900	1,793	1,900	1,952	1,900	1,686	1,900	PHONES & INTERNET
609.4976.331	TRAVEL	250	34	250	-	250	-	250	
609.4976.333	STAFF MEETINGS & CONFERENCE	200	15	900	1,440	900	1,944	900	
609.4976.334	MEMBERSHIP DUES AND FEES	1,000	1,200	1,500	1,335	1,500	1,585	1,500	BUYER CARD, BEV ASSN, CHAMBER
609.4976.343	OTHER ADVERTISING	9,000	6,788	9,000	5,069	9,000	6,452	9,000	
609.4976.351	LEGAL NOTICES PUBLISHING	250	-	250	-	250	90	250	
609.4976.352	GENERAL NOTICE/PUBLIC INFO	25	-	25	-	25	-	25	
609.4976.370	MAINTENANCE/SUPPORT FEES	3,000	2,123	3,000	2,283	3,000	2,258	3,000	BMS and LIQ support
609.4976.430	OTHER SERVICE/CHARGES-MISC.	1,000	150	1,000	581	1,000	192	1,000	GROC, UNEMP, NSF, P CASH, FOOD LIC
609.4976.433	MMUA SAFETY PROGRAM	800	765	800	780	1,200	794	1,200	/ALCOHOL , TOBACCO ,SCHOLARSHIP-500
609.4976.439	CASH OVER SHORT		913		1,093		1,088		
609.4976.440	PROFESSIONAL SERVICES	525	420	525	540	525	540	525	INS AGENCY
609.4976.444	OTHER CONTRACTUAL SERVICES		257		-		-		
Operations Subtotal		28,390	21,275	28,590	21,269	28,990	24,981	29,990	
Total MANAGER		118,453	110,609	123,201	114,238	123,853	128,224	127,395	

EXPENDITURES		BUDGET	ACTUAL	PROPOSED	ACTUAL	BUDGET	ACTUAL	PROPOSED		
LIQUOR STORE		2017	2017	2018	2018	2019	2019	2020		COMMENTS
CASHIERS										
609.4977.101	FULL-TIME EMPLOYEES - REGULAR	34,000	37,467	44,000	39,624	44,000	40,758	44,000		
609.4977.102	FULL-TIME EMPLOYEES - OVERTIME		139		-		-			
609.4977.103	PART-TIME EMPLOYEES	35,200	38,778	35,200	40,823	40,000	42,667	42,000		
609.4977.121	EMPLOYER PERA CONTRIBUTIONS	5,190	20,217	5,940	4,705	6,300	11,659	6,450		
609.4977.122	EMPLOYER FICA CONTRIBUTIONS	4,290	4,490	4,910	4,708	5,208	4,868	5,332		
609.4977.123	EMPLOYER MEDICARE CONTRIBUTIONS	1,003	1,050	1,148	1,101	1,218	1,139	1,247		
609.4977.130	EMPLOYER PAID INSURANCE	17,200	15,602	18,000	16,413	19,000	19,175	19,600		
609.4977.131	OPEB OBLIGATION		(486)		-		-			
	UNEMPLOYMENT BENEFIT	-	-	-	-	-	-	-		
	<b>Personnel Subtotal</b>	<b>96,884</b>	<b>117,257</b>	<b>109,199</b>	<b>107,375</b>	<b>115,726</b>	<b>120,266</b>	<b>118,629</b>		
609.4977.160	LIABILITY INSURANCE	40	47	40	45	40	46	40		
609.4977.333	STAFF MEETINGS & CONFERENCES	300	15	300	20	300	120	300		TRADE SHOW
609.4977.334	MEMBERSHIP DUES AND FEES	50	200	50	-	50	-	50		
	<b>Operations Total</b>	<b>390</b>	<b>262</b>	<b>390</b>	<b>65</b>	<b>390</b>	<b>166</b>	<b>390</b>		
	<b>Total CASHIERS</b>	<b>97,274</b>	<b>117,518</b>	<b>109,589</b>	<b>107,441</b>	<b>116,116</b>	<b>120,432</b>	<b>119,019</b>		
JANITOR										
609.4978.210	OPERATING SUPPLIES	600	546	600	769	600	815	900		
	<b>Total JANITOR:</b>	<b>600</b>	<b>546</b>	<b>600</b>	<b>769</b>	<b>600</b>	<b>815</b>	<b>900</b>		
BUILDINGS & MAINTENANCE										
609.4979.220	REPAIR/MAINTENANCE SUPPLIES	100	250	100	12	100	107	100		
609.4979.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	1,396	1,000	519	1,000	2,256	1,000		
609.4979.360	INSURANCE	4,500	3,929	4,500	4,024	4,500	4,203	4,500		
609.4979.380	UTILITY SERVICES	12,500	11,492	12,500	11,868	12,500	11,774	12,500		
609.4979.400	REPAIRS & MAINTENANCE	11,000	9,314	11,000	2,225	21,000	4,409	11,000		
609.4979.410	RENTALS	750	1,675	750	1,805	750	2,368	750		
	<b>Total BUILDING MAINTENANCE</b>	<b>29,850</b>	<b>28,056</b>	<b>29,850</b>	<b>20,454</b>	<b>39,850</b>	<b>25,117</b>	<b>29,850</b>		

DEPRECIATION

609.4997.420 DEPRECIATION	13,000	7,810	13,000	5,268	13,000	2,856	13,000	
Total DEPRECIATION	13,000	7,810	13,000	5,268	13,000	2,856	13,000	

OTHER EXPENSE

609.xxxx.580								
609.4999.720 OPERATING TRANSFERS	14,000	64,000	16,000	16,000	16,000	16,000	16,000	
Total OTHER EXPENSE	14,000	64,000	16,000	16,000	16,000	16,000	16,000	

Total LIQUOR FUND EXPENDITURES	1,369,551	1,482,726	1,441,326	1,468,305	1,513,310	1,493,264	1,572,156	
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REVENUES--LIQUOR STORE		PROPOSED	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	
LIQUOR FUND		2017		2018		2019		2020	COMMENTS
<b>MISCELLANEOUS REVENUES</b>									
609.4151.3621	INTEREST EARNED	3,000	5,569	3,000	(1,142)	3,000	34,262	3,000	
609.4151.3624	MISC REVENUE - REFUNDS	250	350	250	-	250	52	250	INS DIV, CK FEES, TASTING CKS
609.4151.3626	MONEY MARKET INTEREST		2		52		0		
<b>Total MISCELLANEOUS REVENUES:</b>		<b>3,250</b>	<b>5,921</b>	<b>3,250</b>	<b>(1,090)</b>	<b>3,250</b>	<b>34,314</b>	<b>3,250</b>	
<b>PROPRIETARY FUND REVENUES</b>									
609.4975.3781	SALES - LIQUOR	382,600	452,734	401,700	494,158	422,000	496,880	443,000	increase 5%
609.4975.3782	SALES - BEER	819,600	777,386	860,600	783,974	904,000	757,563	949,200	Increase 5%
609.4975.3783	SALES - WINE	176,700	225,676	185,500	247,997	195,000	262,675	204,750	Increase 5%
609.4975.3784	SALES - MISC. TAXABLE	22,000	20,460	22,000	23,388	22,000	26,608	22,000	
609.4975.3786	SALES - NON-TAXABLE	5,215	9,906	5,215	9,156	5,215	9,193	5,215	
609.4975.3794	CASH OVER		1,175		1,250		1,270		
<b>Total PROPRIETARY FUND REVENUES:</b>		<b>1,406,115</b>	<b>1,487,337</b>	<b>1,475,015</b>	<b>1,559,924</b>	<b>1,548,215</b>	<b>1,554,189</b>	<b>1,624,165</b>	
<b>Total LIQUOR FUND REVENUES:</b>		<b>1,409,365</b>	<b>1,493,258</b>	<b>1,478,265</b>	<b>1,558,833</b>	<b>1,551,465</b>	<b>1,588,503</b>	<b>1,627,415</b>	

TOTAL REVENUES	1,409,365	1,493,258	1,478,265	1,558,833	1,551,465	1,588,503	1,627,415
TOTAL EXPENDITURES	1,355,551	1,418,726	1,425,326	1,452,305	1,497,310	1,493,264	1,556,156
CAPITAL	0	0	6,000	0	6,000		0
NET INCOME BEFORE TRANSFER:	53,814	74,532	46,939	106,528	48,155	95,239	71,259
TRANSFERS	14,000	64,000	16,000	16,000	16,000		16,000
GAIN OR LOSS	39,814	10,532	30,939	90,528	32,155	95,239	55,259

2020 CAPITAL REQUESTS:

Total	<u>0</u>
	<u>0</u>

**EXPENDITURES--STORM SEWER**

	BUDGET ACTUAL		BUDGET ACTUAL		31-Oct		PROPOSED	COMMENTS	
	2017		2018		2019	2020			
605.4710.601	BOND PRINCIPAL	48,407	0	47,634	0	114,451	0	115,261	W Main/6th and 11th NE/16TH
605.4710.611	BOND INTEREST	7,310	19,018	33,550	31,734	30,324	29,452	28,193	
605.4710.620	PAYING AGENT FEES		347		347		347		
605.4710.621	BOND ISSUANCE COSTS		7,244		0		0		
<b>Total DEBT SERVICE</b>		<b>55,717</b>	<b>26,608</b>	<b>81,184</b>	<b>32,081</b>	<b>144,775</b>	<b>29,798</b>	<b>143,454</b>	
<b>DISTRIBUTION</b>									
605.4963.101	FULL-TIME EMPLOYEES - REGULAR	29,000	28,099	31,000	30,422	31,000	29,885	36,200	
605.4643.102	FULL-TIME EMPLOYEES - OVERTIME		0		0		0		
605.4963.103	PART-TIME EMPLOYEES	3,000	0	3,000	0	3,000	1,068	3,000	
	New FT					4,475		4,475	Increase 2019 new PT to FT
605.4963.121	EMPLOYER PERA CONTRIBUTIONS	2,175	-11,701	2,325	-54	2,325	1,079	2,715	
605.4963.122	EMPLOYER FICA CONTRIBUTIONS	1,984	1,660	2,108	1,730	2,108	1,806	2,430	
605.4963.123	EMPLOYER MEDICARE CONTRIBUTIONS	421	388	450	405	450	422	525	
605.4963.124	SICK CONVERSION		0		0				
605.4963.130	EMPLOYER PAID INSURANCE	17,200	6,829	8,600	7,227	7,500	7,765	9,900	
605.4963.131	OPEB OBLIGATION		-162		-358		1,631		
<b>Personnel Subtotal</b>		<b>53,780</b>	<b>25,114</b>	<b>47,483</b>	<b>39,372</b>	<b>50,858</b>	<b>43,657</b>	<b>59,245</b>	
605.4963.210	OPERATING SUPPLIES	7,000	2,502	7,000	3,670	7,000	3,366	7,000	Diesel
605.4963.214	UNIFORMS	1,200	0	280	0	280	0	280	
605.4963.220	REPAIR/MAINTENANCE SUPPLIES	30,500	1,597	30,500	3,830	20,500	1,477	20,500	
605.4963.240	SMALL TOOLS/MINOR EQUIPMENT	500	379	500	12	500	500	500	
605.4963.303	ENGINEERING FEES		0		0		0	162,000	I/I program
605.4963.325	COMMUNICATION-OTHER	5,000	4,899	5,000	4,745	5,000	5,786	5,000	
605.4963.331	TRAVEL	100	0	100	0	100	0	100	
605.4963.352	GENERAL NOTICE/PUBLIC INFO		0		0		0		
605.4963.360	INSURANCE	800	504	800	701	800	745	800	
605.4963.370	MAINTENANCE & SUPPORT FEES	1,700	1,097	1,700	1,174	1,700	1,199	1,700	Folder/Stuffer & Handhelds
605.4963.400	REPAIRS & MAINTENANCE	25,000	7,824	25,000	8,583	35,000	14,584	35,000	
605.4963.410	RENTALS		2		2		861		
605.4963.420	DEPRECIATION						259		
605.4963.430	OTHER SERVICE/CHARGES	75	90	75	181	75	11	75	
605.4963.433	MMUA SAFETY PROGRAM	4,050	3,101	4,050	3,290	4,750	3,323	4,750	
605.4963.435	UNCOLLECTIBLE						68		
605.4963.440	PROFESSIONAL SERVICES	5,000	0	5,000	0	5,000	0	5,000	Storm Water Plan MS4
605.4963.444	OTHER CONTRACTUAL SERVICES		0		0		0		
<b>Operations Subtotal</b>		<b>80,925</b>	<b>21,993</b>	<b>80,005</b>	<b>26,188</b>	<b>80,705</b>	<b>32,178</b>	<b>242,705</b>	
<b>Total STORM WATER</b>		<b>134,705</b>	<b>47,107</b>	<b>127,488</b>	<b>65,559</b>	<b>131,563</b>	<b>75,835</b>	<b>301,950</b>	

ADMINISTRATION								
605.4964.101	FULL-TIME EMPLOYEES - REGULAR	19,500	16,374	19,500	15,380	19,500	15,209	19,500
605.4964.102	FULL-TIME EMPLOYEES - OVERTIME		4		7		0	
605.4964.103	PART-TIME EMPLOYEES	0	0	0	0	0	0	0
605.4964.121	EMPLOYER PERA CONTRIBUTIONS	1,463	1,184	1,463	1,143	1,463	1,103	1,463
605.4964.122	EMPLOYER FICA CONTRIBUTIONS	1,209	936	1,209	891	1,209	882	1,209
605.4964.123	EMPLOYER MEDICARE CONTRIBUTIONS	283	219	283	208	283	206	283
605.4964.124	SICK CONVERSION		289		0			
605.4964.130	EMPLOYER PAID INSURANCE	3,400	2,448	3,400	2,249	3,000	2,405	3,000
605.4964.131	OPEB OBLIGATION		0		0		0	
	<b>Personnel Subtotal</b>	<b>25,854</b>	<b>21,453</b>	<b>25,854</b>	<b>19,879</b>	<b>25,454</b>	<b>19,806</b>	<b>25,454</b>
605.4964.150	WORKER'S COMPENSATION	5,600	-579	5,600	1,335	5,600	3,368	4,000
605.4964.210	OPERATING SUPPLIES	700	133	700	35	700	98	700
605.4964.240	SMALL TOOLS/MINOR EQUIP		20		340		0	
605.4964.301	AUDITING/ACCOUNTING	900	884	900	908	980	988	980
605.4964.303	ENGINEERING FEES	5,000	0	5,000	0	5,000	0	5,000
605.4964.304	LEGAL FEES						29	
605.4964.309	EDP, SOFTWARE & DESIGN		153		0		0	
605.4964.333	STAFF MEETINGS & CONFERENCES	300		300	0	300	0	300
605.4964.343	OTHER ADVERTISING						248	
605.4964.370	MAINTENANCE/SUPPORT FEES	450	115	450	122	450	141	450
605.4964.400	REPAIRS & MAINTENANCE		46		71		0	
605.4964.430	OTHER SERVICE/CHARGES	200	128	200	250	200	305	200
605.4964.438	CREDIT CARD FEES	2,100	2,861	2,800	3,649	2,800	4,255	4,100
605.4964.440	PROFESSIONAL SERVICES	725	1,420	725	1,540	725	1,540	725
605.4964.444	OTHER CONTRACTUAL SERVICES		577		1,967		838	
	<b>Operations Subtotal</b>	<b>15,975</b>	<b>5,758</b>	<b>16,675</b>	<b>10,217</b>	<b>16,755</b>	<b>11,811</b>	<b>16,455</b>
	<b>Total ADMINISTRATION</b>	<b>41,829</b>	<b>27,211</b>	<b>42,529</b>	<b>30,096</b>	<b>42,209</b>	<b>31,616</b>	<b>41,909</b>
DEPRECIATION								
605.4997.420	DEPRECIATION		89,677		92,811		101,813	
605.4997.625	AMORTIZATION		-1,097		-1,097		-1,097	
605.4997.630	BOND DISCOUNT PAID	0	0	0	0	0	0	0
	<b>Total DEPRECIATION</b>	<b>0</b>	<b>88,580</b>	<b>0</b>	<b>91,714</b>	<b>0</b>	<b>100,716</b>	<b>0</b>
605.4999.720	Operating Transfers	0	0	0	77,698	0		0
	<b>TOTAL STORM WATER EXPENSES</b>	<b>232,251</b>	<b>189,507</b>	<b>251,201</b>	<b>297,148</b>	<b>318,547</b>	<b>237,966</b>	<b>487,314</b>

**REVENUES--STORM WATER**

STORM WATER FUND		2017		BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
				2018	2018	2019	2019	2020	
<b>MISCELLANEOUS REVENUES</b>									
605.4963.3340	STATE GRANTS AND AIDS		3,854		-		-		
605.4963.3613	SPECIAL-ASSMNTS-PREPAID	-	6,250	-	-	-	-	-	
605.4963.3621	INTEREST EARNED	3000	-6608	3000	14137	3000	41802	3000	
605.4963.3624	MISC REVENUE - REFUNDS						50000		
605.4963.3625	INC/DEC IN FAIR VALUE OF INVESTMENT								
605.4963.3626	MONEY MARKET INTEREST		0		53		651		
<b>Total MISCELLANEOUS REVENUES</b>		<b>3000</b>	<b>3495.53</b>	<b>3000</b>	<b>14189.84</b>	<b>3000</b>	<b>92453.23</b>	<b>3000</b>	
<b>PROPRIETARY FUND REVENUES</b>									
605.4963.3720	STORM USER CHARGE	278,000	408,591	428,000	435,686	432,280	447,456	436,600	1%
605.4963.3746	PENALTIES	2,200	4,236	2,200	4,284	2,200	4,405	2,200	
	DEVELOPER CONTRIBUTED		-		-		-		
605.4963.3921	TRANSFER FROM OTHER FUNDS		500,000		-		-		
605.4963.3990	CAPITAL CONTRIBUTIONS		296,491		160,289		-		
<b>Total PROPRIETARY REVENUES</b>		<b>280200</b>	<b>1209318.03</b>	<b>430200</b>	<b>600258.8</b>	<b>434480</b>	<b>451860.36</b>	<b>438800</b>	

<b>Storm Expenses</b>	232,251	189,507	251,201	297,148	318,547	237,966	487,314
<b>Storm Revenues</b>	283,200	1,212,814	433,200	614,449	437,480	544,314	441,800
<b>Capital Expenses</b>	12,500		12,500		65,000		0
<b>GAIN OR LOSS</b>	<b>38,449</b>	<b>1,023,307</b>	<b>169,499</b>	<b>317,301</b>	<b>53,933</b>	<b>306,348</b>	<b>(45,514)</b>

2020 CAPITAL REQUESTS:

	MS4 reserve	2013	10000
		2014	10000
		2015-2020	30000 \$5000/yr
			50000
			0

## EXPENDITURES

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
ICE ARENA		2017		2018		2019		2020	
606.4516.101	FULL-TIME EMPLOYEES -	99,500	82,861	93,000	91,029	96,500	97,967	95,300	
606.4516.102	FULL-TIME EMPLOYEES - OVERTIME		-		-		-	-	
606.4516.103	PART-TIME EMPLOYEES	40,100	45,127	40,100	41,328	48,000	42,181	48,000	
606.4516.121	EMPLOYER PERA CONTR	9,000	7,974	9,000	8,298	9,000	8,271	9,000	
606.4516.122	EMPLOYER FICA CONTRI	8,655	7,616	8,252	7,840	8,959	8,275	8,885	
606.4516.123	EMPLOYER MEDICARE CO	1,444	1,781	1,349	1,833	1,400	1,935	1,383	
606.4516.130	EMPLOYER PAID INSURAN	19,000	19,505	20,000	16,841	23,000	19,714	23,000	
606.4516.142	UNEMPLOYMENT BENEFIT		738		-		(172)		
<b>Personnel Subtotal</b>		<b>177,699</b>	<b>165,602</b>	<b>171,701</b>	<b>167,168</b>	<b>186,859</b>	<b>178,172</b>	<b>185,567</b>	
606.4516.150	WORKER'S COMPENSATI	3,500	2,570	3,500	1,901	3,500	4,388	4,800	
606.4516.210	OPERATING SUPPLIES	5,000	1,716	4,000	8,610	4,000	1,294	4,000	
606.4516.214	UNIFORMS	600	905	950	-	600	-	600	
606.4516.220	REPAIR/MAINTENANCE SU	7,500	5,883	7,500	4,659	7,500	5,861	7,500	
606.4516.240	SMALL TOOLS/MINOR EQ	1,000	218	1,000	173	1,000	130	1,000	
606.4516.261	MERCH FOR RESALE- TAX	2,000	1,615	2,000	1,793	2,000	772	2,000	
606.4516.301	AUDITING/ACCOUNTING	900	900	900	900	900	900	900	
606.4516.309	EDP, SOFTWARE, DESIGN	500		-	-	-	-	-	
606.4516.321	TELEPHONE	2,800	3,264	3,200	3,295	3,200	3,118	3,500	
606.4516.333	STAFF MEETINGS & CONF	1,000	-	1,000	-	1,000	-	1,000	Refrig
606.4516.334	MEMBERSHIP DUES AND	400	266	400	259	400	276	400	MIAMA, Star
606.4516.343	OTHER ADVERTISING	360	166	200	183	200	155	200	
606.4516.370	MAINTENANCE/SUPPORT	1,900	2,070	2,400	1,325	2,400	1,339	1,800	Message center contract fees
606.4516.380	UTILITIES	52,700	68,184	54,000	80,814	76,000	76,473	76,000	Use 45000 x .80 x 1.5 (20% energy savings?)
606.4516.400	REPAIRS & MAINTENANCE	22,500	31,317	22,500	14,948	22,500	37,565	22,500	new multiplier
606.4516.430	OTHER SERVICE/CHARGE	3,000	1,310	2,000	8,632	2,000	1,333	2,000	Weed control/garbage/sprinkler
606.4516.433	MMUA SAFETY	1,010	765	1,010	875	1,010	794	1,010	
606.4516.440	PROFESSIONAL SERVICE	500	-	500	-	500	-	500	Alarm
606.4516.444	OTHER CONTRACTUAL SE		289		594		8,574	10,000	\$10,000 to fair board 2019-2023
606.4516.530	IMPROVE OTHER THAN B		-		-		-	-	Yr 1 of 10- R22 replacement
606.4516.580	OTHER EQUIP		-		-		-		
<b>Operations Subtotal</b>		<b>107,170</b>	<b>121,437</b>	<b>107,060</b>	<b>128,962</b>	<b>128,710</b>	<b>142,970</b>	<b>139,710</b>	
<b>Total ICE ARENA</b>		<b>284,869</b>	<b>287,039</b>	<b>278,761</b>	<b>296,130</b>	<b>315,569</b>	<b>321,141</b>	<b>325,277</b>	

**REVENUES**

<b>ICE ARENA</b>		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>
606.4516.3349	MISC STATE GRANT		0		0		0	
606.4516.3450	SCHOOL/YOUTH ICE REN	200,000	189,360	200,000	237,126	200,000	228,227	200,000
606.4516.3451	LEAGUE HOCKEY	49,000	64,076	49,000	41,662	79,000	46,602	54,000
606.4516.3452	PUBLIC SKATE	2,500	2,040	2,500	2,523	2,500	1,473	2,500
606.4516.3453	OPEN HOCKEY/ICE TIME	5,000	4,234	5,000	2,742	5,000	6,435	5,000
606.4516.3454	LEASED SIGN REVENUE	1,000	1,355	1,000	1,445	3,500	-	1,500
606.4516.3455	CONCESSION RENTS	2,516	-	2,516	4,531	2,516	2,858	2,516
606.4516.3456	POP AND GUMBALL SALE	3,000	2,423	3,000	2,047	3,000	1,585	3,000
606.4516.3457	SKATE RENTS/SHARPENI	1,500	755	1,500	848	1,500	322	1,000
606.4516.3458	PRO SHOP SALES	200	164	200	207	200	95	200
606.4516.3623	CONTRIBUTIONS AND DO	-	-	-	-	-	-	-
606.4516.3624	MISC REVENUE-REFUNDS	-	4,562	-	3,000	-	3,001	-
	Transfer from other funds		18,072		-		55,544	-
<b>Total ICE ARENA</b>		<b>264,716</b>	<b>287,039</b>	<b>264,716</b>	<b>296,130</b>	<b>297,216</b>	<b>346,141</b>	<b>269,716</b>

<b>Arena Expenses</b>	284,869	287,039	278,761	296,130	315,569	321,141	325,277
<b>Arena Revenues</b>	264,716	287,039	264,716	296,130	297,216	346,141	269,716
<b>Capital Expenses</b>	100000		0		0		0
<b>GAIN OR LOSS</b>	(120,153)	(0)	(14,045)	0	(18,353)	25,000	(55,561)

2020 CAPITAL REQUESTS:

phones???	-
cameras????	-
Refrigerant	25,000
Bill for refrigerant	(25,000) 1/2 from City and 1/2 from County
	-
	-

2019- refrigerant

10 years at \$25,000



## ENVIRONMENTAL SERVICES

721 MAIN ST N • DEPT 123  
MANTORVILLE MN 55955-2214  
507-635-6272

**DATE:** May 18, 2020

**TO:** Township Clerks, City of Kasson, City of Mantorville, City of West Concord, City of Dodge Center, City of Claremont, City of Hayfield, County Attorney, and the DNR.

**FROM:** Lauren Cornelius, Zoning Administrator

**RE:** Zoning Amendment

At the July 1, 2020 meeting the Dodge County Planning Commission will be considering the following amendments to the Dodge County Zoning Ordinance:

ZA#20-03 Chapter 21 (Subsurface Sewage Treatment Systems) and Chapter 4 (Rules and Definitions)

ZA#20-04 Chapter 8, Section 8.3.10 (Agricultural District)

ZA#20-05 Section 16.46 (Solar Energy Farms). Adoption of these ordinance provisions would result in repealing Interim Ordinance #2019-07 titled "ORDINANCE TO IMPOSE A MORATORIUM ON APPLICATIONS FOR NEW SOLAR ENERGY FARMS THAT ARE 40 KW OR GREATER WITHIN DODGE COUNTY, PENDING THE STUDY OF POSSIBLE LEGISLATIVE ACTION"

Please review the proposed language changes and send your written comments to the Environmental Services Office at the above address by June 24, 2020. If you have any questions, please call the office at 507-635-6272.

Thank you

## SECTION 16.46 SOLAR ENERGY FARMS

Solar Energy Farms are distinguished from Accessory Solar Energy Systems, as they are the primary land use for the parcel or leased area on which the array is located and are not constructed for the purpose of supplying/supplementing solely to the property owner on which the project is located. Solar Energy Farms that are a size of of 40 kW or greater require a Conditional Use Permit (CUP).

### 16.46.1 CUP REQUIRED

Solar Energy Farms require a Conditional Permit issued under the procedures of Chapter 18.

### 16.46.2 PERFORMANCE STANDARDS

#### A. LOT SIZE

The lot parcel/tract upon which a Solar Energy Farm is located shall adequately handle the stormwater produced by the impervious surface of the panels, and meet all applicable setbacks without the need or a variance, but no less than the minimum lot size of the zoning district in which it is located.

#### B. STORMWATER MANAGEMENT AND EROSION AND SEDIMENT CONTROL

- I. Erosion and Sediment Control Plans identifying practices to be implemented during the pre-construction, construction and post construction phases shall be submitted as part of the application.
- II. All stormwater generated on site shall be routed to stormwater basins prior to discharge.
- III. Field soil evaluations shall be required to be completed to determine the type and size of stormwater treatment pond(s) required as part of the application submittal for a solar energy farm. During the time of year when field soil evaluations cannot be completed, the solar site area shall be sized to accommodate filtration, rather than infiltration.
- IV. A MPCA licensed construction/installer shall certify the design, oversee construction and sign off of the final installation of all practices.

addition, Solar Energy Farms shall not be permitted in areas where glare or reflection poses a nuisance to nearby receptors unless there is the ability to adequately mitigate the impacts through screening or other methods. Glare studies shall be required as part of the application to evaluate impacts to:

- I. Public and/or private airports located within 5 miles of the proposed array (when present)
- II. Two-way car and truck traffic on roads within a 1 mile radius of the proposed array
- III. All receptors within a 2 mile radius of the proposed array

#### G. VEGETATION MANAGEMENT

Vegetation planned for the solar energy farm area shall be planted and managed to promote successful establishment, meet the pollinator-friendly vegetation standard established by Minn. Stat. Section 216B.1642, Subd. 2, and to prevent and control the spreading of noxious/invasive weeds to surrounding properties.

Low growing native pollinator species shall be utilized both under and surrounding the array.

#### H. SETBACKS

Solar Energy Farms shall meet the following setbacks:

- I. 200 feet from dwellings and other sensitive receptors
- II. 50 feet from property lines
- III. 50 feet from interstate, state and county roads or greater distance when required by the road authority
- IV. 60 feet from wetlands, unless it meets all exemption requirements of items "a" listed below:
  - a. The posts for pole-mounted solar panels is exempt from wetland setback standards for Structures defined in Chapter 4, provided:
    - i. The post is installed by driving the post into the soil and is not secured by concrete pier or

landscaping of 80% opacity prior to energizing of the solar facility. Any screening plan must be submitted as part of the application and approved by the Planning Commission and County Board.

16.46.3 DISCONTINUATION, DECOMMISSIONING & RESTORATION

- A. DISCONTINUATION – A solar energy farm shall be considered a discontinued use after one (1) year without production of energy, unless a plan is developed and submitted to the Dodge County Zoning Administrator outlining the steps and schedule for returning the array to service.
- B. DECOMMISSIONING PERIOD - All panels, arrays and accessory facilities shall be removed within six (6) months of the discontinuation of use.
- C. DECOMMISSIONING AND RESTORATION REQUIREMENTS – Decommissioning and site restoration requires complete removal of all equipment, components, poles, wiring, and any other features associated with the solar energy farm and bring the site to pre-solar farm conditions. This includes, but is not limited to:
  - I. Dismantling and removal of all arrays and costs associated with recycling of the panels. Landfilling of panels at the end of life is prohibited unless recycling is not a viable option. Economics between landfilling and recycling is not considered in determining whether or not recycling is viable.
  - II. Removal of underground cables, conduits, etc...
  - III. Removal of accessory structures, fencing, poles and other ancillary facilities
  - IV. Removal of all foundations ~~to a depth of four (4) feet below grade.~~
  - V. Restoration and reclamation to the same general topography and vegetation that existed pre-solar installation
- D. DECOMMISSIONING & RESTORATION PLAN – All solar energy farms shall submit a Decommissioning and Restoration Plan as part of the project application. The cost estimate for decommissioning shall be made by a competent party, such as a professional engineer, a contractor capable of decommissioning or a person with

~~Restoration can be accomplished according to the approved plan.~~

- E. FAILURE TO DECOMMISSION – If the financially responsible party of a solar energy farm does not complete the Decommissioning and Restoration Plan, Dodge County may take such action as may be necessary to complete decommissioning, including but not limited to, requiring forfeiture of the performance bond or assessment of the cost of decommissioning against the land. The issuance of the Conditional Use Permit shall constitute agreement and consent by all parties to the agreement, including their respective heirs, successors, and assigns, that Dodge County may take such action as may be necessary to decommission the solar farm and adequately restore the site, including the exercise by the county, county staff, and their contractors of the right of ingress and egress for the purpose of decommissioning the solar farm and restoring the property.