



CITY COUNCIL MEETING AGENDA
TUESDAY SEPTEMBER 17, 2024

6:30 PM REGULAR MEETING

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. ******Consent Agenda******
All items listed under Consent Agenda are considered to be routine by Council and will be acted on by one motion. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.
 - a. Approval of City Council Minutes from the August 28, 2024, City Council Workshop.
 - b. Approval of City Council Minutes from the September 3, 2024, Regular City Council Meeting.
 - c. Approval of Accounts Payable (Batch # 1; Checks Numbered 23087-23100, Batch # 2; Checks Numbered 23101-23115). (NOTE: *Checks Numbered 23082-23086 Voided Due to Printing Error*).
5. Set Agenda – Anyone Not on the Agenda can be Placed Under Open/Misc.
6. Reports of Boards and Committees by Council and Staff.
7. West Hennepin Public Safety Monthly Report for August 2024 – Chief Gary Kroells.
8. Consider Approval of the 2025 Preliminary Budget and Tax Levy:
 - a. **RESOLUTION NO. 24-0917-01** – Establishing the General and Debt Service Preliminary Tax Levy and Setting a Date for the 2024 Truth in Taxation Meeting for December 3, 2024, at 6:00 PM.
 - b. **RESOLUTION NO. 24-0917-02** – Establishing the Pioneer Sarah Creek Watershed Management Commission Preliminary Tax Levy.
9. Discuss City Council Meeting Schedule Change Due to General Election Date Conflict.
10. Open/Misc.
11. Adjourn.

MINUTES OF A WORK SESSION OF THE
INDEPENDENCE CITY COUNCIL
WEDNESDAY, AUGUST 28, 2024 – 7:00 AM.
(WHPS Conference Room)

1. CALL TO ORDER.

Pursuant to due call and notice thereof, a work session of the Independence City Council was called to order by Mayor Johnson at 7:00 a.m.

2. ROLL CALL

PRESENT: Mayor Johnson, Councilors Spencer, Betts, Grotting, McCoy

ABSENT: None

STAFF: City Administrator Kaltsas, Administrative Services Director Simon, Public Works Supervisor Bode

VISITORS: Michael Hirsch (Engineer with Kimley Horn), Chief Kroells, Steve McDonald (ABDO)

3. GENERAL ADMINISTRATION

a. 2025 Draft Budget Discussion

- City Budget and General Tax Levy
- WHPS Budget
- Fire Budgets

Kaltsas explained there was a \$45k decrease from where we were at since the last meeting, with majority of that change coming from the WHPS and Fire budgets. The budget went from 6.3% down to 5% for the general budget. Overall, it is going up by 4.5%. The city is still working on MP Fire due to administrative charges that changed significantly. The rate went up 5.03% over prior year. This shows the tax rate going down by almost a full percent. The streets budget is showing an increase because the city is funding the gravel road projects. The Hennepin County assessor fees are now zero, so the city is getting a break on that, which is usually in our budget for \$80k. We are increasing line items for gravel roads about \$100k, the recycling budget is going up (but we were aware of that increase in our contract). Another number that is going up is calcium treatment. The city saw a big jump in pricing last year, so this is an estimated increase for next year.

Mayor Johnson asked Chief Kroells what caused the decrease in his budget for WHPS.

Kroells said it was prior year work credit for longevity. The employees asked for 0.75% for one year.

Kroells also looked at a few other line items that had some room to adjust a little. He said he decreased the wage increases from 8.4% to 7.5% and said it could get reduced a little more if the police commission says to do that.

Johnson said he doesn't want to cut so much that we wish we hadn't gone so low later. He said we can always cut between now and December.

Kaltsas said we can go lower later, but we shouldn't go too low right now until we know more solid numbers.

McDonald said the tax rate went down but valuations went up 8%. Those are the drivers. He said four years ago, the goal was to stay under 40% and the city is at 30% which is great.

Kaltsas said Greenfield's budget was at 5.6% and they have no police. Gary knows a big part of our budget is policing. If you took it out of our budget, we would be down to 2%.

Grotting asked about pulling items that WHPS self-expenses to make that more realistic.

Spencer said we do that because of the joint powers agreement. Independence can't tear that up.

Johnson asked if we heard anything from LMCIT for anticipation on pricing or payments.

Kaltsas said we haven't heard anything, but we usually do talk about rates and where those are expected to go.

McCoy asked Kroells if there is anything in his budget that he has a choice in besides longevity and wages.

Kroells said those are basically the two items he can control. The only determining factor is inflation cost or COLA costs for the employees. He said work comp costs went from \$60k to \$120k from LMCIT. I can't do anything about it. Squad cars went up and gas went up. Other than paying for officers there is not a lot we can do. People have said reduce benefits, don't give them a raise. Those aren't good options for us right now. We struggle to find help and are always short. This budget includes another officer. We used public safety aid to help us with that extra officer but 2026 it will come due. Kroells said defunding the police scared a lot of people. No one wants to do the job anymore and parents don't want their kids to do it either. We had 150 applications 10 years ago. We can't even get 1 a month now and the job has been posted for over a year!

Spencer asked about Pioneer Sarah Creed Watershed.

Kaltsas said we are up 1% YOY for PSCWS.

McCoy asked if the fire budget increase is related to the audit.

Kaltsas said Maple Plain got rid of their finance clerk. They hired ABDO to do the finance and budget. They used to have an admin fee of \$7k that they charged, but now they added an admin fee and asked Independence to pay \$37k.

McCoy said Maple Plain Fire should have three line items: audit, capital, operating.

Kaltsas said the price went from 0 to \$37k for that line item. If there is an increase, let's lock down what it pays for.

Johnson asked if Kaltsas wants to put this on the agenda for the next agenda.

Kaltsas said the second meeting. If anything else comes up we have the option to change it. It won't be the final budget. We do have to certify the highest level we are willing to go to and we can always come down. We have historically tried to come in close. He asked if we are going too low at some point. Police is offsetting with some federal money. We have 2 more years of \$30k saved to offset from ARPA funds. At some point, I don't think we will continue to see 8% market value increases. If we see some compression of that, we will have to raise our rates. The tax rate number is 30.55% and we set a bar to not go over 40%. If market values continue to compress, our rate will have to jump back up.

Spencer said he doesn't think people understand the tax rate very well.

Kaltsas referenced the city's next project. If the city issues more debt levy, the one thing to think about is the impact for gravel roads. We have an existing debt levy \$315K for 2026 and adding \$246k onto that in two years. We should start thinking of that. That's if we do the bigger gravel road project. We have this window from 2027-2036 where we have a levy we have to absorb. Based on interest rates based on 3.3%.

Spencer said we might come in a little lower than that when we get to that.

Kaltsas said it's not a terrible rate. We were at 1.3% before. He asked how we capture that amount in our budget. He said the city can structure that debt however they want, but he wanted to show it as 2027 payable.

Spencer asked if the city is going to do some 2025 work.

Kaltsas said yes.

Spencer asked if the city could build some of that into the 2025 budget and stair step that into the budget. He said the city has other smaller projects we could do. Let's say we put \$175k in gravel roads for a one-year item. We could pay for it in 2025 so when we get to 2026 it isn't such a jump. We could also get a little more work done and citizens are really looking for that gravel road project. Fixing culverts, etc for \$175k-200k. It will bump our tax rates a little bit but it won't be such a jump in 2026. Maybe we take on a couple more projects in 2025.

Kaltsas asked what percent he wants.

Spencer said how about a 5.99% increase. He asked how much that would give us.

Kaltsas said we have \$100k. It would be about 6.2% if we went to \$175k.

Spencer said we are still looking good in comparison to other cities.

Kaltsas asked what if market only goes up 5% or goes down.

Kroells said we added an 11th officer in 2025. I took \$120k to keep the budget low. In 2026 that money goes away and you could have a double impact on the budget.

Spencer said let's say we came in at 6.9% to give us a little more money to do more work in the city.

McCoy asked what if we kept the tax rate the same.

Spencer said annual maintenance isn't ever going to get cheaper.

Kaltsas said we also have things that come up sometimes. If we get any extra money, it's nice to not be so tight.

Johnson said we won't have an \$80k assessment next year decrease like we will from 2024-2025.

Kaltsas said we keep going low and running efficient but at some point, it might bite us.

McDonald said 6.9% puts another \$70k on the levy.

Spencer said he thinks the city should cushion it and get more done this year and then it's a little less painful the following year.

Kaltsas said we can go through the gravel. We would be front loading a big chunk in this project.

What was going to be a 10-year plan is now a 5-year plan. It is probably 6 years total. At that point, the city would have redone all the roads in the city. We could take that a little longer if needed.

Spencer said we could bump up the taxes a little more and take advantage of this now. It is money being used.

Kaltsas asked McDonald what stay flat gives us for funds.

McDonald said \$110k.

Spencer said maybe we put that into the budget now. We can always pull it down if we need to.

McDonald said the increase would be 8.2% for a tax rate.

Spencer said how about 7.5% and put it into gravel roads as a front runner. Let's see what that looks like as a preliminary.

Kaltsas explained that if you are talking with the public, we are actually lowering the tax rate. If a \$500k house this year had no change in value, you would actually pay less taxes to the city of Independence. The portion of taxes to the city only accounts for 1/3 of the total property taxes. We can't control market value. We are trying to do a \$2m road project investment without assessments. We don't assess in Independence yet. If we do Ilduhapi or Copeland for paving, then we would, but right now we are not forcing assessments.

McCoy asked if there is a fire accommodation plan and if there is anything we need to address for 2025-2026.

Kaltsas said the issue we have is the funding for the relief. There is \$165k in reserves that is unaccounted for. The fire dept should be a \$0 balance. We fund it if its short and get money back if there is extra. The \$165k could be utilized for the buydown.

Spencer said if you merged the two depts together, we would have \$200k in there. It's doable without a number in here. We are at a point of appointing an attorney to get the nuts and bolts in order.

b. Miscellaneous Administration Updates

Kaltsas said Shawn, our public works supervisor, wants a new lawn mower. We have had issues with the Kubota. It just had a major warranty repair of \$8k. It is a 2017 and Larry liked that lawn mower. Our guys would like 2 zero turn lawn mowers instead. We have talked about this for a while. The repair guy said this is a known issue and will probably happen again. Its 7 years old. We have money in our capital budget to shift around. Public works would like a Toro. We would trade in the Kubota this year for \$7k, buy a new one for \$15k and pull the difference out this year. Next year we would buy the second one. The plan would be to fund the new one out of the capital budget next year. We had \$30k in 2027, so it doesn't impact anything.

Betts said it's a good idea.

Johnson asked who the dealer is.

Bode said Lano. He said this price is with better tires and heavy-duty blades. It would be the same lawn mower that lawn crews are using.

Spencer said it's good idea.

Parks:

Kaltsas said we have a bridge in pioneer park that is underwater. It is not a permanent bridge. He asked about getting a boardwalk in there that goes up and over the creek, that is permanent, and won't go under water. He said Shawn has been trying to find people to talk to us about it. It would be 50ft long, 8ft wide. It would look like a golf course boardwalk and would have a railing on it. Bruce said the building code doesn't require a railing, but it is a good idea to do one. This would also be big enough that a squad could drive across it if needed. The bid is approximately \$23,750.

Betts asked what kind of wood it is.

Bode said it is brown treated.

Kaltsas said it will last 20 years or more.

Spencer asked if green treated seems to last longer. If we put green treated in, it would look the same. We can have the church volunteers seal it a year later since they are always asking for work. He asked if this would come out of the park fund.

Kaltsas said yes. It's a good investment in our park. He said he would bring it back as a council item.

Grotting said he thinks a floating bridge would be a good option that would handle a z turn.

Bode said it might flex.

Grotting asked if there are any other design options.

Kaltsas said a steel bridge, but the cost would be at least double. You have to design the abutments.

Grotting said he just put in a floating bridge at his cabin, and it is very stable.

Betts asked about wintertime.

Grotting said you can section them together. It freezes in and freezes out. You can get over there with a decent mower, maybe there's an option for it in the park. He said his doesn't have a railing, just a floating one. It's very stable. It rides up and down on posts.

Betts asked about the Maple Plain Museum and what we were going to do with that.

Kaltsas asked if council wants to give more.

McCoy said we have our own museum that needs to be cleaned out.

Kaltsas said the same thing needs to be done on ours with relocating it and rebuilding it.

Spencer said it would have to be rebuilt, you cannot preserve it.

Kaltsas said Maple Plain has the museum slated to go in memorial park.

McCoy said we need to let them know that we have our own that we need to work on.

Kaltsas said that might be a good volunteer project too.

4. Gravel Roads Capital Planning

a. 5-Year Capital Gravel Road Plan Discussion

- Phase I – 2025 city wide gravel road project
- Phase II – 5-year capital gravel road plan

Kaltsas explained that Shawn and Michael have been working on the road projects. He asked what if we do \$1.25m and back in some additional funding for annually. We increased to \$1.5m to do more in 2025 and backfill after that.

Kirsch said this would spread the wealth to some other roads. It would add Additional soil on Lake Sarah and other roads. This also includes the other line items that weren't originally proposed. Game farm, Kuntz, Ingerson and some others in comparison. This includes culverts, ditches, etc. There are 18 culverts needing repairs.

Kaltsas said Ingerson has 3 culvert replacements. It is more comprehensive than what we talked about before. These are the issues we know about.

McCoy asked if this was starting this winter.

Kaltsas said Kirsch has it drawn out for late this year.

Kirsch said yes, around January timeframe.

Grotting asked about the quality of material because we have seen it degrade on some roads.

Kirsch said we will get quotes from different suppliers. They will have to meet the gradation of everything and inspect it.

Spencer asked about doing an open house on this topic this winter. He said it's a good way to let people know we are doing this and show people what we are doing. Let's get them out there. This hits a lot of roads. This is much better.

Kaltsas talked about the Copeland Road meetings. He said Copeland Road has a significant investment need. It's a very robust project. We have taken the Copeland Rd model and applied it broader. He said let's do the full culvert, ditch, everything in the first project. It's about a \$490k investment for Copeland in 2025. Lake Sarah Rd shows increase in gravel. Part of it will be a 6" recap. These are the areas we can do a 3" but other areas on it where we need more. The cost is around \$1.5m. The next piece of this is 2025-2029 with the rest of the roads in the city. It correlates with the \$100k per year budget. We have a CIP for seal coating and tiling. We broke the roads into years.

Grotting asked about Klaers Dr.

Kaltsas said we are not maintaining Klaers Dr. under agreement. We are paying \$2500/year to Brian Van Beusekom to maintain it. This is North of Lake Sarah where half of the road is in Independence and half is in Greenfield.

Spencer asked if Lake Sarah Rd was $\frac{3}{4}$ with different mix of fines. He said it got soupy.

Bode said that was class 5.

Spencer said it was such a nice project to begin with and now it looks bad.

Kirsch said that's what the 3" minus goes under class 2 to help support.

Spencer said he doesn't want to do all of this and have the roads look like that in a couple years.

Bode said dust control does not stick to conbit.

5. Adjourn

Johnson motioned to adjourn at 8:28 a.m.

Respectfully Submitted,
Amber Simon/ Recording Secretary



CITY COUNCIL MEETING MINUTES
TUESDAY SEPTEMBER 3, 2024

CITY COUNCIL MEETING TIME: 6:30 PM

1. Call to Order

Pursuant to due call and notice thereof, a regular meeting of the Independence City Council was called to order by Mayor Johnson at 6:30 p.m.

2. Pledge of Allegiance

Mayor Johnson led the group in the Pledge of Allegiance.

3. Roll Call

Present: Mayor Johnson, Councilors Spencer, McCoy and Betts

Absent: Grotting

Staff: Kaltsas, Simon, Vose

Visitors: Three Rivers Park District staff Marge, Stephen

4. ******Consent Agenda******

All items listed under Consent Agenda are considered to be routine by Council and will be acted on by one motion. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

- a. Approval of City Council Minutes from the August 20, 2024, Regular City Council Meeting.
- b. Approval of Accounts Payable (Batch #1; Checks Numbered 23059-23068 and Batch #2; Checks Numbered 23069-23081).
- c. Large Assembly Permits:
 - i. Fundraiser - 2510 CSAH 92 N. on September 21, 2024.
 - ii. Wedding Ceremony - 7165 Turner Road on October 12, 2024.

Motion by Spencer, seconded by McCoy to approve the Consent Agenda. Ayes: Johnson, Spencer, Betts, McCoy. Nays: None. Absent: Grotting. Abstain. None. MOTION DECLARED CARRIED. 4-0

5. Set Agenda – Anyone Not on the Agenda can be Placed Under Open/Misc.

6. Reports of Boards and Committees by Council and Staff.

Betts attended the following meetings:

Budget Workshop

Spencer attended the following meetings:

Budget Workshop

Met with Council Member Deluca from Maple Plain

McCoy attended the following meetings:

Budget Workshop

Johnson attended the following meetings:

Budget Workshop

Planning commission

NW Trails annual dinner

Dinner at a reception hosted Kristin Robbins

Metro Cities economic development housing committee

7. Baker Park Reserve Long-Range Plan: Presentation and Support Resolution – Three Rivers Park District.

- a. **RESOLUTION No. 24-0903-03:** Considering approval of a support resolution for the Baker Park Reserve Long-Range Plan.

Marge Beard – updates to long range plan to baker park. Original Park in 1950s. Holds a near relationship with visitors and staff. Wide variety of summer and winter recreation – serve a lot of purposes. Continue to meet the needs of our community with updates. Fun facts about Independence residents – most visited park is Baker Park, Lake Rebecca and Lake Minnetonka, most popular park pass is a boat/trailer and second is a dog off leash pass. Most popular public program is Saturday mornings on the farm at Gale Woods Farm. Tour farms, crops and barns.

Stefan – landscape architect of three rivers. Master plan for Baker Park long term vision. Reflects input received through public process. Seeking support for draft plan to take to Metropolitan Council for their approval and back to board. Build off of existing infrastructure and improve it. In 2018 plan kicked off – engaged with public, then covid hit and we put a pause on it for a while. People were interested in expansion of camping, recreation sites, winter recreation. Add fishing pier, adding restrooms, parking lot improvements, trail spurs off main route, adding shoreline fishing and fishing pier, picnic shelters, winter recreation camping, 5 new winterized camper cabins, entrance improvements, nature play area and nature-based programing. Crossing 19 improvements.

Johnson – interesting document. I was telling Marge that it was nice to see the old hotel. Remembering days with grandfather delivered chickens there. No running water, electricity or anything else. Do they have money set aside for this? Are you doing this all in 1-2 years?

Stephan – this is a long-range plan. A few things funded now but once adopted, then we can solicit funding from the state and other funds and will be folded into our budget over the next 10-20 years.

Betts- mountain bike trail. Making a spur off that for more challenging.

Stefan – Lake Rebecca has mountain bike trails, but really isn't at baker. 80% of the land much be kept in a natural state and one 20% can be developed. Baker park was not compliant with that policy. We are at about 73%. We have a lot of open water. We would like to add mountain bike trails, but we don't have the opportunity. Thought about

acquiring additional land to help with the 80/20 policy and add trails there. Draft plan does have language that suggests a goal to add more land and trails.

Johnson – what year did you stop charging people to go to the park? What's the total number of visitors?

Stephan – 2003/2004 no charge for parking. Do charge for more infrastructure/cross country skiing. 613k without golf, 683k with golf.

Motion by Spencer, seconded by McCoy to approve RESOLUTION No. 24-0903-03. Ayes: Johnson, Spencer, Betts and McCoy. Nays: None. Absent: Grotting. Abstain. None. MOTION DECLARED CARRIED. 4-0

8. Robert Berens (Applicant) and Andrea Berens (Owner) are requesting the following action for the property located at 5845 Lake Sarah Heights Drive (PID No. 02-118-24-12-0012) in the City of Independence, MN.

- a. **RESOLUTION No. 24-0903-01:** Considering approval of a variance permitting a reduction of the front yard and side yard setback to allow the construction of a car port and future garage in front of the existing house.

Considered by PC and moved to council. Applicant and daughter would like to add a detached carport or detached garage. Zoned RR, shoreland overlay, 0.88 acres in size. In 2021 came to city to move home onto property. When they moved it, it was not a lot of record and was subject to current standards. Applicant did put it on the lot for a garage to be added on N side and still meet setbacks. They wanted to still try to do a carport/garage, but when they put the house on the lot, they noted that there was a change. Original side loading entrance to the home and instead a stairway on the side of the home. Worked well, but now they would like to add entrance and detached garage. Reduction in front yard setback. Still leave stairway in place. They thought entrance would be too tight on E side but now would like to try and have the 3rd entrance. Would meet setback on W side, but reduction of 15ft on front yard, and reduction of 6ft (24ft) rather than 30. Surrounding properties have some sort of garage structure. Would be consistent with those. Planning Commission noted 100ft wide with 30ft setbacks and it is challenging. Consistent with similar applications and properties in this area.

Spencer – drove up there and doesn't look like it would cause any issues with neighboring properties.

Motion by Betts seconded by Johnson to approve RESOLUTION No. 24-0903-01. Ayes: Johnson, Spencer, Betts, and McCoy. Nays: None. Absent: Grotting. Abstain. None. MOTION DECLARED CARRIED. 4-0

9. Ethan Kindseth (Applicant) and Chris Dahlberg (Owner) are requesting the following action for the property located at 3010 Lindgren Lane (PID No. 13-118-24-21-0002) in the City of Independence, MN.

- a. **RESOLUTION No. 24-0903-02:** Considering approval of a variance to allow the reconstruction of the existing home (legal non-conforming) on the same foundation with expansion of the height, roof, and enclosed spaces associated with modifications to the roof.

Variance for front yard and lake shore setbacks. Reconstructing existing home. Zoned RR, shoreland overlay 3.41 acres, 1.6 acres above ordinary height water level. Legal nonconforming structure. Reduced setbacks of 60% Lot of record. Allowed to be reconstructed in current plans but not expanded. Rebuild using existing foundation but expand in a couple areas they didn't have before. Change roofline and upwards expansion. Lower-level garage and would like to expand floor above garage where there is no structure above. Roofline changed and expanded upward. Proposing to use existing foundation and footprint, all above ground. 39.7ft from PHWL. Maintained at 39.7ft. Street setback, 49.7ft, 51ft is required. PC discussed roofline but no change in sq. ft. of footprint. Wouldn't increase impervious surface. Any views impacted as a result of house going higher, no impact due to existing trees. Criteria was satisfied. There is a probable building pad that would meet setbacks, but it is really limited. IT would create a whole impact. PC recommended approval.

Betts- what is the current sq. ft. before and after?

Ethan – adding approx. 500sqft with room and attic.

Chris – 3457 for finished.

Johnson – just the one corner of the house for the setback from the road

Motion by Spencer seconded by McCoy to approve RESOLUTION No. 24-0903-02.

Ayes: Johnson, Spencer, Betts, and McCoy. Nays: None. Absent: Grotting. Abstain.

None. MOTION DECLARED CARRIED. 4-0

10. Consider Approval to Purchase/Trade In Lawn Mower For Public Works in Accordance with Revised CIP Equipment Plan.

Kaltsas – brought this to the workshop to discuss. Public Works would like to trade Kubota and purchase Toro. We have room to do this. We have some mechanical issues lately and warned by dealer more issues could arise. That piece of equipment is not how he would like to mow the parks and public areas. 2 smaller mowers would be ideal. We do have room this year. Net difference of \$8,200. \$7000 for the trade is fair. Purchasing Toro Zmaster. Each PW director has preferences of how they like to do things. Last one like the current way and now Shawn would like to do things differently. It is covered under warranty now for \$10k but next time it might not be.

Motion by Johnson seconded by Betts to approve purchase/trade-in for Public

Works. Ayes: Johnson, Spencer, Betts, and McCoy. Nays: None. Absent: Grotting.

Abstain. None. MOTION DECLARED CARRIED. 4-0

11. Open/Misc.

Spencer – for the record, been representing Lake Independence with Chris Dahlberg and permit was approved today to treat the cattails using a drone. Interesting process. Multiple year to have the benefit. Need to treat in the next week and a half. Only signature he was not

able to get was a local homeowners association owner. Treat all owners except theirs. Treat channel around theirs. Thanks to Chris for helping to get those signatures and helping to get some contact info. Zero toxicity. Timing is critical. Sarah has used it for years. Talked to DNR to streamline this process in the future. Stops the channel from closing. It must be done regularly.

Betts – is this the invasive kind of cat tails?

Spencer – many kinds of cat tails.

12. Adjourn.

Motion by Spencer, seconded by McCoy to Adjourn meeting at 7:19pm. Ayes: Johnson, Spencer, Betts and McCoy. Nays: None. Absent: Grotting. Abstain. None. MOTION DECLARED CARRIED. 4-0

Recording Secretary,

Carrie Solien

Date: September 4th, 2024

To: Public Safety Commissioners
City of Independence Council Members
City of Maple Plain Council Members

From: Director Gary Kroells

SUBJECT: AUGUST 2024 ACTIVITY REPORT



The purpose of this report is to give the reader a quick overview of the activities of the Public Safety Department each month. It also compares monthly and year-to-date information to the reader.

The report is broken down into five categories, as defined by the Criminal Justice Reporting System.

CRIMINAL-- Criminal is broken down into Part I and Part II crimes.

Part I includes crimes against persons versus crimes against property; criminal homicide, forcible rape, robbery assault, aggravated assault, burglary -breaking or entering, larceny-theft, larceny analysis, motor vehicle theft and arson.

Part II includes other assaults, forgery and counterfeiting, fraud, embezzlement, stolen property, buying, receiving, possession; vandalism, weapons, carrying, possessing, etc.; prostitution and commercialized vice, sex offenses; drug abuse violations, gambling, offenses against the family and children, driving under the influence, liquor laws, drunkenness, disorderly conduct, vagrancy, all other offenses, suspicion, curfew and loitering laws - persons under 18; and runaways - persons under 18.

TRAFFIC-- Includes violations of the road and driving laws.

PART III-- Lost and Found: Includes lost and found persons, animals, and property, and stalled and abandoned vehicles.

PART IV-- Casualties: Includes all motor vehicle crashes, boating, and snowmobile; public home occupational accidents, fires, suicides, sudden deaths, burning permits, and burning violations.

PART V-- Miscellaneous Public: Includes open doors, gun permit applications, suspicious activities, animal complaints, motorist assists, alarm calls, parking complaints, house checks, driving complaints, civil matters, family disputes, department assists.

The balance of the report shows the total number of incidents handled, miles driven and how the Public Safety Department received calls. If anyone should desire more detailed statistical data, please contact my office.

Monthly Activity Report

August 2024

Offense	This Month	Same Month Last Year	This Year To Date	Last Year To Date
City Of Independence				
Criminal	2	5	24	28
Traffic	76	78	594	730
Part III	11	1	66	22
Part IV	32	36	258	244
Part V	116	113	884	891
Total City of Independence	237	233	1,826	1,915
City Of Maple Plain				
Criminal	2	4	19	26
Traffic	19	38	169	274
Part III	1	2	30	12
Part IV	24	35	179	203
Part V	63	44	399	353
Total City Of Maple Plain	109	123	796	868
Grand Total Both Cities	346	356	2,622	2,783
TZD	45	40	228	293
Agency Assists	41	39	207	193
Total ICR Reports	432	435	3,057	3,269
How Received				
Fax	4	8	38	74
In Person	14	13	110	97
Mail	1	1	7	3
Other	0	2	3	8
Phone	19	23	186	203
Radio	186	182	1,253	1,196
Visual	154	167	1,093	1,365
Email	16	15	134	127
Lobby Walk In	38	24	233	196
Total	432	435	3,057	3,269

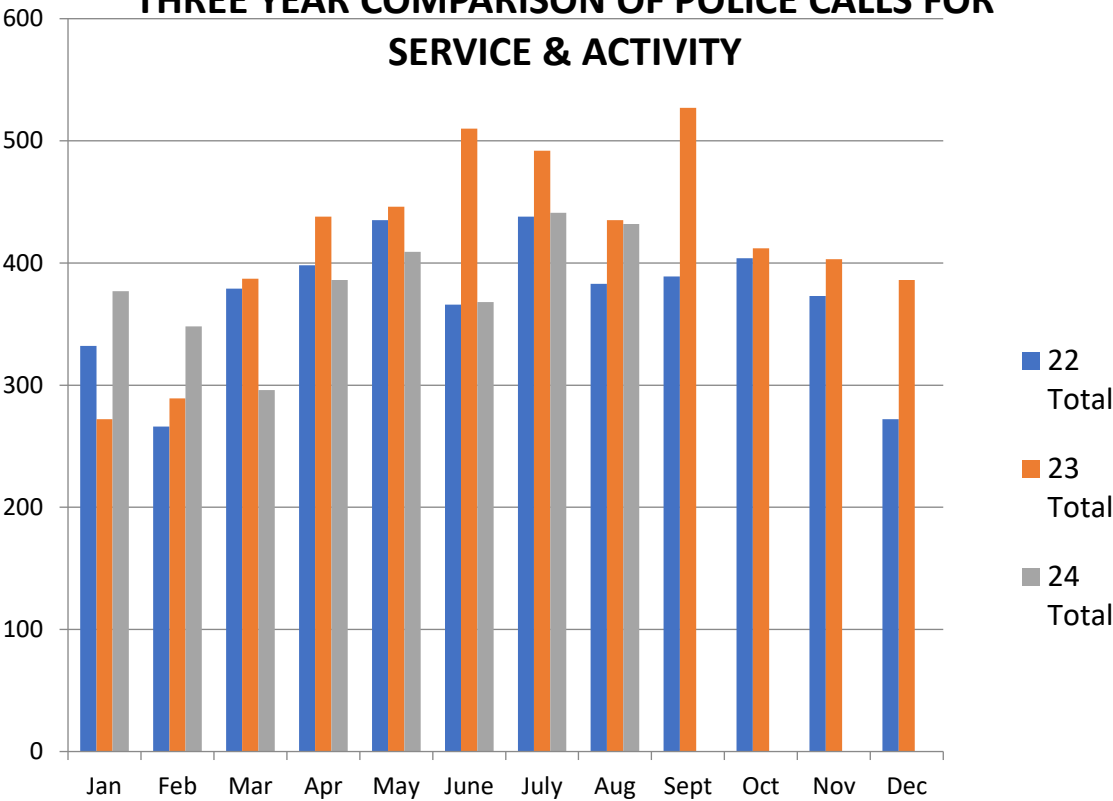
August 2024 Part I & II**City of Maple Plain #'s 1 & 2**

AGN	ICR	Title	Create Date	Grid #	MOC range	UCR Part
WHPS	24002669	Theft/Rpt	2024-08-04	01	TR009	1
WHPS	24002666	4 th Degree DWI	2024-08-04	02	JG501	2

August 2024 Part I & II**City of Independence Grid #'s 3-5**

AGN	ICR	Title	Create Date	Grid #	MOC range	UCR Part
WHPS	24003026	Domestic Assault – Trespass Issued	2024-08-30	03	AL350	2
WHPS	24002899	Car Theft Report	2024-08-22	04	TB150	1

**THREE YEAR COMPARISON OF POLICE CALLS FOR
SERVICE & ACTIVITY**



DIRECTOR'S NEWS & NOTES

WEST HENNEPIN PUBLIC SAFETY

August 2024 Activity Report

Year to Date Activity Report

At the end of August 2024, West Hennepin Public Safety (WHPS) handled year-to-date a total of 3,057 incident complaints. For the month of August; 237 incidents occurred in the City of Independence and 109 in the City of Maple Plain.

The Criminal Part I and Part II cases for both cities have been highlighted for your review on the attached documents.

Crash August 3

Intersection of County Road 11 and Townline Road, Independence. Officer was dispatched to a vehicle that drove into the ditch. Officer arrived on scene and located the vehicle approximately 15 yards into the ditch. The driver advised he was on his way home from work when a deer ran in front of him, and he tried to swerve to miss it. The vehicle was pulled out of the ditch by a tow truck. There didn't appear to be any damage to the truck or property.

Arrest August 4

5800 block of Highway 12, Maple Plain. Officer was on routine patrol and observed a vehicle travelling over the posted speed limit. Officer initiated a traffic stop on the vehicle and spoke to the driver who showed signs of impairment. Ultimately, the driver was arrested for DWI where he provided an evidentiary breath test of .12. Driver was released to a sober party with a citation for 4th Degree DWI.

Theft August 4

4800 block of Main Street, Maple Plain. Officer was dispatched to take a theft report where the reporting party advised the contents of their lockbox to their produce stand was stolen, along with their trail camera. The photos from the camera only download if the camera is connected to Bluetooth. No suspect information at this time. Extra patrol will be done in the area.

Welfare Check
August 6

Intersection of County Line Road and County Road 11, Independence. Officer was dispatched to check the welfare of two individuals who were staggering in traffic. Officer was unable to locate the individuals.

Suspicious Activity
August 7

6100 block of County Road 6, Independence. Officer was dispatched to suspicious activity where the reporting party advised someone was taking pictures of his house. Officer determined it was an appraiser taking comparison photos due to a house being for sale in the area.

Fire
August 8

5200 block of Manchester Drive, Maple Plain. Officer was dispatched to a possible residential fire. Officers and Maple Plain Fire arrived on scene and observed smoke coming from the garage. Fire command advised connecting units needed to be evacuated. Once the fire was out, the damage was assessed and determined to be accidental from an unknown source.

Threat
August 8

6900 block of Fogelman Road, Independence. Officer was dispatched to a threat report. Officer arrived on scene and spoke to the reporting party who advised her brother has been sending her intimidating text messages. Officer determined no enforcement action can be taken from the messages. Reporting party was given possible options to take regarding her brother's behavior.

Suspicious Activity
August 9

200 block of County Road 92, Independence. Officer was dispatched to a suspicious male taking photos of female employees and texting them to someone. Officer arrived on scene and spoke to the employees who advised he was making them feel uncomfortable. Officer made contact with the suspect who advised he was sending the pictures to one of his friends. Officer explained it was very reasonable for the employees to feel unsafe with his contact. Ultimately, the suspect was trespassed and asked not to return.

Traffic Complaint
August 13

Intersection of Highway 12 and County Road 92, Independence. Officer was dispatched to a driving complaint where the driver was elderly, swerving, and driving 15-MPH. Officer located the suspect vehicle, initiated a traffic stop, and spoke to the driver. Driver was lethargic and not answering questions well. North Memorial Paramedics arrived on scene and determined the driver was diabetic. Patient's blood sugar was extremely low. Patient was treated and released.

Traffic Complaint
August 15

Intersection of Pagenkopf Road and Independence Road, Independence. Officer was dispatched to a traffic complaint where we observed a vehicle driving recklessly and swerved at a flock of geese striking one and injuring it. The vehicle then left the area at a high rate of speed. Further follow-up is being conducted.

Disturbance
August 18

Intersection of County Road 90 and Warren Way, Independence. Officer was dispatched to a report of a disturbance. Officer arrived on scene and spoke to the reporting party who advised she was walking, and a passing vehicle threw multiple drinks at her and a bicyclist. Officer spoke to a witness who was unable to provide license plate information for the suspect vehicle. It was reported the car was filled with young kids.

Crash
August 19

3100 block of County Road 92, Independence. Officer was dispatched to a stalled vehicle that was in the ditch and almost hit a tree. Officer arrived on scene and spoke to the driver who advised his front tire blew causing him to leave the roadway. Officer observed the vehicle scraped the tree and was disabled. Officers closed the road when the tow truck arrived. Notification was left to the property owner due to dug up grass from the crash.

Unwanted Person
August 20

700 block of County Road 92, Independence. Officer was dispatched to a caller advising there was someone at his property spraying to mark gas lines. Reporting party advised the individual won't leave and wants him trespassed since the company didn't give the owner a heads up. Officer arrived on scene and confirmed it was a utility marker and there were no issues.

Car Theft
August 22

4700 block of Lake Sarah Heights Circle, Independence. Officer was dispatched to a car theft report that occurred over night. Victim's vehicle was seen on camera in relation to a prowler call the night before in a neighboring city. The vehicle was entered as stolen. Stolen vehicle was recovered days later in Minneapolis. Pending further investigation.

Traffic Complaint
August 22

Intersection of Highway 12 and County Road 92, Independence. Officer was dispatched to a driving complaint where a vehicle had varying speeds, kept getting in and out of the vehicle, and were honking and yelling. Officer located the vehicle and spoke to the occupants who advised they got out of their car while they were waiting for a train. Occupants advised they were being disruptive and honking. Occupants were juveniles. Parents were contacted and they were released with a warning.

Solicitor Complaint
August 23

5600 block of Main Street, Maple Plain. Officer was dispatched to a person soliciting without a permit. Officer located a male matching the description provided. Individual was identified with an out of state driver's license and placed under arrest for soliciting without a permit. He was booked and released with a citation. Follow-up with the company was done.

Medical
August 23

5500 block of Joyce Street, Maple Plain. Officer was dispatched to an elderly male laying in his front yard, unknown problem. Officer arrived on scene and spoke to the patient who became agitated that the officer was there and advised he didn't need any help. Officer suspected the patient was heavily intoxicated, which the patient admitted to drinking. Patient had open wounds on his feet and appeared very unkept. Patient was placed on an emergency transport hold to the hospital.

Theft
August 25

5200 block of Bryantwood Drive, Maple Plain. Officer was dispatched to a theft from auto report. Officer arrived on scene and spoke to the reporting party who advised tools had been taken from his unlocked vehicle overnight. Pending further investigation.

Medical
August 25

3000 block of Lake Sarah Road, Independence. Officer was dispatched to a patient that had fallen off a horse and possibly broke bones. Officer arrived on scene and determined the patient fell backwards off the horse and hit his head. Patient complained of extreme pain in his lower spinal, pelvic, and hip areas. Maple Plain Fire arrived on scene with North Memorial Paramedics and took over care. Patient was transported to the hospital.

Domestic
August 27

1800 block of Newport Street, Maple Plain. Officer was dispatched to a call of friends fighting over car keys. Officer arrived and determined there was no fight or injuries. Reporting party advised she owns a car and was renting it to the other party, but she failed to pay this month and wanted her car back. Officer spoke to the other party who advised she did pay and if the reporting party wants the car back, she wants her money back. There was no contract in place, only a verbal agreement. It was determined to be a civil matter.

Suspicious Activity
August 28

5500 block of Bryant Street, Maple Plain. Officer was dispatched to juveniles entering a vacant building with flashlights. Officers arrived on scene and spoke to the juveniles who advised they saw the building on social media and there were rumors it is haunted. The juveniles were understanding and respectful. It was determined there was no criminal intent. Parents were notified and the kids were released.

Arrest
August 30

7400 block of Maple Ponds Trail, Independence. Officer was dispatched to a domestic situation. Officer arrived on scene and spoke to the reporting party who advised his daughter's husband caused damage to the residence. The suspect was found to have a felony warrant. Officer spoke to the suspect who advised his wife "stabbed" him. Officer noticed minor scrapes, but no stab wounds. Officer spoke to the victim who advised the suspect threw a vacuum at her and punched her several times in the face and back of the head. Officer observed bruising around her eye and nose area. Suspect was arrested from Domestic Assault and the warrant and transported to Hennepin County Jail.

Crash
August 31

Intersection of Sunset Lane and Fern Drive, Independence. Officer was dispatched to dirt bike accident with a finger injury. West Suburban Fire arrived on scene and assessed the patient. The driver has numerous abrasions on his shoulder, elbow and near his eye. The driver's finger was crush with the bones exposed. North Memorial Paramedics arrived on scene and took over patient care. The patient was transported to the hospital.

City of Independence

2025 Preliminary Budget and Levy Discussion

To: City Council
From: Mark Kaltsas, City Administrator
Meeting Date: September 17, 2024

Discussion:

Staff and Council have had several meetings to discuss and revise the preliminary budget and corresponding tax levy for 2025. For the past eight years, Council has directed staff to prepare a budget using a flat tax rate of ~40% with no increase in applicable City tax rate. As a result of long-range planning, efficient and responsible budgeting, as well as market value increases realized by most properties in the metropolitan area, Independence is going to be able to again reduce the City's applicable tax rate (from ~31.47% to 31.21%). The preliminary operating levy has an estimated increase of 6¾%. The city estimates anticipated costs related to operations when setting the preliminary levy and will continue to review and refine the final budget prior to adopting a final levy in December. The projected increases in the total levy will accommodate the costs associated with providing emergency/police services, increases in funding for gravel road reconstruction and increased maintenance and general increases to the costs of providing services. The city's financial consultant and staff have prepared a preliminary budget which reflects an overall increase of or \$260,893.

Tax Levy Summary

Overall, the tax levy includes levies for general operations, city infrastructure and debt services. The 2025 and 2024 budgeted tax levies are listed below.

	2024 Budget	Proposed Budget	Increase (Decrease)	% Change
General	\$ 3,523,646	\$ 3,784,539	\$ 260,893	7.40%
Debt Service				
2010 GO Improvement Bonds	16,382	13,883	(2,499)	-15.25%
2015 GO Tax Abatement Bonds	175,678	177,148	1,470	0.84%
2020A GO Bonds	124,837	123,577	(1,260)	-1.01%
Total City Operating Levy	\$ 3,840,543	\$ 4,099,148	\$ 258,605	6.73%
Pioneer/Sarah Watershed Taxing District	\$ 71,123	\$ 72,194	\$ 1,071	1.51%

Several highlights of the draft preliminary budget are as follows:

- The city budget includes initial public safety projected budgets which have been prepared by all public safety entities serving the city. The preliminary proposed 2025 public safety and fire contract amounts are as follows:

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Maple Plain Fire:	\$255,624	\$281,458	\$243,444	\$230,000
Loretto Fire:	\$131,171	\$109,247	\$105,783	\$93,605
WHPS:	\$1,693,734	\$1,550,160	\$1,491,688	\$1,314,399

- The City is proposing to maintain the PW capital equipment contribution for 2025 of \$75,000. This will allow the City to continue to fund all PW capital purchases with cash.
- The budget reflects a 3% cost of living increase. It should be noted that health insurance costs are estimated to be increasing by ~12%. The City is looking at how the current benefits stipend relates to the increased insurance costs and may recommend an additional adjustment.
- The City has a capital road improvement plan that includes seal coating and gravel road tiling. The city has now finalized a 5-year gravel road improvement plan to improve all gravel roads in the city by 2030. The city has allocated an additional \$100,000 per year to realize the capital plan.

The City Council will have the opportunity to further refine the budget prior to the requisite December 2024 adoption. At this time, the City is considering the adoption of the preliminary budget and tax levy which establishes the maximum tax levy for taxes payable in 2025. The preliminary levy is required to be set prior to September 30, 2024. The City can adopt a final levy that is less than the preliminary but cannot increase the final levy set in December from the adopted preliminary levy.

Council Direction:

The City Council is being asked to consider approval of **RESOLUTION 24-0917-01** and **RESOLUTION 24-0917-02** approving the preliminary levies and budget for 2025.

Attachments:

RESOLUTION 24-0917-01

RESOLUTION 24-0917-02

ABDO Memorandum with Preliminary Budget and Levies



RESOLUTION OF THE
CITY OF INDEPENDENCE
HENNEPIN COUNTY, MINNESOTA

RESOLUTION NO. 24-0917-01

**RESOLUTION APPROVING 2025 PRELIMINARY PROPERTY TAX LEVY AND
SETTING THE PUBLIC HEARING DATE FOR THE 2024 TRUTH IN TAXATION
MEETING**

WHEREAS, the City of Independence is required by State law to approve a resolution setting forth an annual tax levy to the Hennepin County Auditor; and

WHEREAS, Minnesota Statutes require approval of a preliminary property tax levy on or before September 30th of each year; and

BE IT RESOLVED that the City Council of the City of Independence, Hennepin County, Minnesota, that the following sums of money be levied for collection in 2025 upon the table property in said City of Independence for the following purposes:

General Fund	\$ 3,784,539
Debt Service	
2020 GO Improvement Bonds	13,883
2015 GO Tax Abatement Bonds	177,148
2020A GO Bonds	123,577
Total Operating Levies	<u>\$ 4,099,148</u>

BE IT FURTHER RESOLVED that the Truth in Taxation meeting will be held on December 3rd, 2024, at 6:00 PM; and

BE IT FURTHER RESOLVED that the City Administrator is hereby authorized and directed to transmit this information to the County Auditor of Hennepin County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

This resolution was adopted by the City Council of the City of Independence on this 17th day of September 2024, by a vote of _ayes and ____nays.

Marvin Johnson, Mayor

ATTEST:

Mark Kaltsas, City Administrator



RESOLUTION OF THE
CITY OF INDEPENDENCE
HENNEPIN COUNTY, MINNESOTA

RESOLUTION NO. 24-0917-02

**RESOLUTION APPROVING THE PRELIMINARY PIONEER SARAH
CREEK WATERSHED MANAGEMENT COMMISSION
TAX LEVY FOR THE 2025 BUDGET**

WHEREAS, the City of Independence is required by State law to approve a resolution setting forth an annual tax levy to the Hennepin County Auditor; and

WHEREAS, Minnesota Statutes require approval of a preliminary property tax levy on or before September 30th of each year; and

BE IT RESOLVED that the City Council of the City of Independence, Hennepin County, Minnesota, that the following sums of money be levied for collection in 2025 upon the table property in said City of Independence for the following purposes:

Pioneer/Sarah Watershed Commission	\$ <u>72,194.00</u>
---	----------------------------

BE IT FURTHER RESOLVED that the City Administrator is hereby authorized and directed to transmit this information to the County Auditor of Hennepin County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

This resolution was adopted by the City Council of the City of Independence on this 17th day of September 2024, by a vote of ___ayes and ____nays.

Marvin Johnson, Mayor

ATTEST:

Mark Kaltsas, City Administrator

BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: 2025 BUDGET POINTS MEMO
DATE: SEPTEMBER 12, 2024

Introduction

Upon your request, we have summarized the 2025 Budget highlights below.

Budget Format

The 2025 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed.

Key Items in this Year's Budget

- The general fund tax levy increased \$260,893 or 7.40% over prior year. The tax rate calculates to 31.21%. Prior year's tax rate was 31.47%. Some factors in the change are described below.
- Police protection increased \$143,574 or 9.24% from the 2024 budget.
- Fire services were decreased by \$12,754 or 3.20% from the 2024 budget.
- Streets increased by \$219,185 or 29.99% due to additional funding received from the state.
- Elections decreased by \$8,532 or 100% due to no elections being held in 2025.
- Building inspection increased by \$15,780 or 10.42% due to increased hours budgeted.

Taxation Notification Summary Chart for Taxes Payable 2024

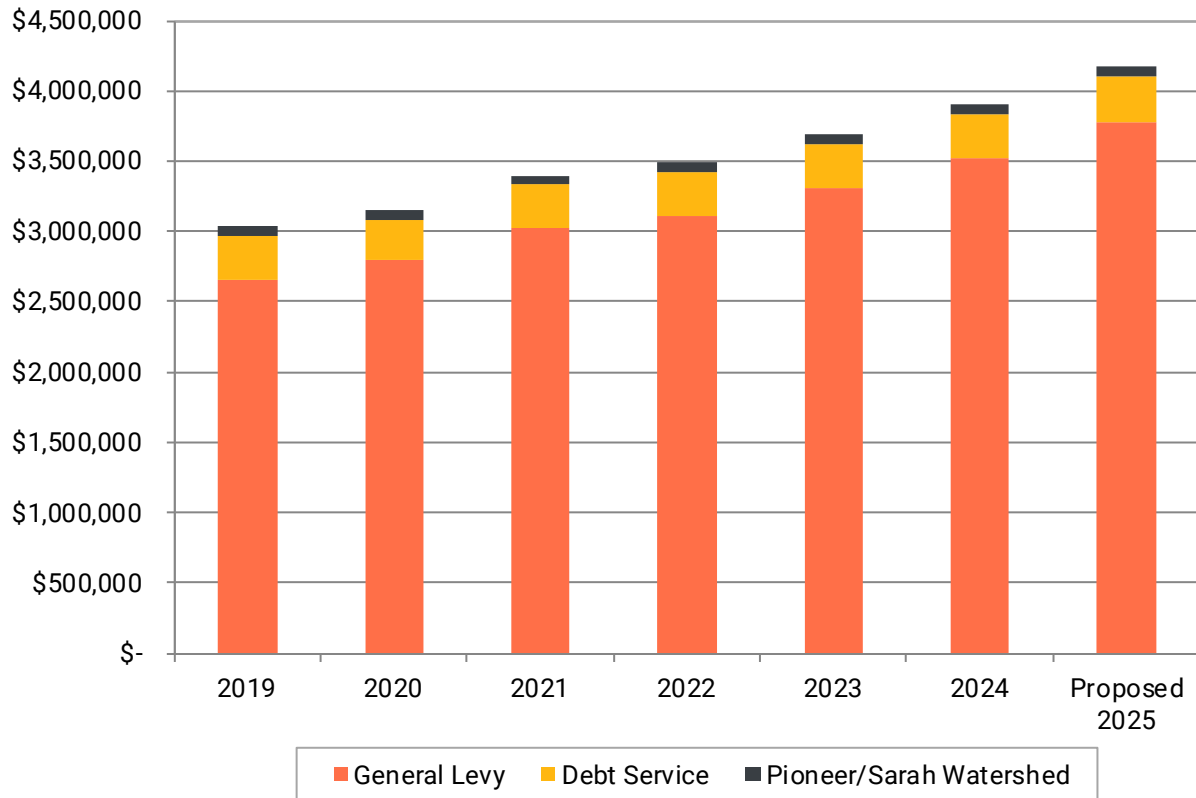
Due Date	EDA and City Levy Process
9/30/2024	The EDA must pass a resolution authorizing the proposed 2025 EDA levy
9/30/2024	The City must pass a resolution and file with the County the exact amount of the proposed 2025 City levy. The due date of the City property tax levy is September 30, 2024.
9/30/2024	At one meeting, the City Council adopts the proposed property tax levy and announces the time and place of a future City Council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. This public input meeting must occur after November 24, 2024 and must start at or after 6:00 PM. The time and place of the public input meeting must be included in the minutes but newspaper publication of the minutes is not required. This information must be filed with the County Auditor.
11/24/24 - 12/30/24	EDA must pass a resolution approving the 2025 EDA levy
11/24/24 - 12/30/24	City must pass a resolution approving the 2025 City levy
11/24/24 - 12/30/24	City Council must hold a meeting to discuss the budget and property tax levy and, before a final determination, all public input.
12/30/24	City must file the certificate of compliance (form TNT-2014) with the Department of Revenue by December 30, 2024.

Tax Levy Summary

Overall, the tax levy includes levies for general operations, city infrastructure and debt services. The 2025 and 2024 budgeted tax levies are listed below.

	2024 Budget	Proposed Budget	Increase (Decrease)	% Change
General	\$ 3,523,646	\$ 3,784,539	\$ 260,893	7.40%
Debt Service				
2010 GO Improvement Bonds	16,382	13,883	(2,499)	-15.25%
2015 GO Tax Abatement Bonds	175,678	177,148	1,470	0.84%
2020A GO Bonds	124,837	123,577	(1,260)	-1.01%
Total City Operating Levy	\$ 3,840,543	\$ 4,099,148	\$ 258,605	6.73%
Pioneer/Sarah Watershed Taxing District	\$ 71,123	\$ 72,194	\$ 1,071	1.51%

Levy Summary 2019 to 2025 Projected



Summary of the City's Tax Capacity

The estimated tax capacity increased 7.44% for 2025.

A comparison of the current year tax capacity compared to the prior three years and the overall percentage change for the county is listed below:

	2021 Pay	2022 Pay	2023 Pay	Estimated 2024 Pay	% Change	% Change (County-wide)
	2022	2023	2024	2025		
Commercial/Industrial	\$ 354,991	\$ 392,516	\$ 616,176	\$ 710,868	15.37%	-0.42%
Residential	7,249,137	8,936,700	9,847,274	10,542,586	7.06%	0.33%
Farm	992,826	1,226,914	1,406,315	1,499,986	6.66%	1.42%
Total	\$ 8,596,954	\$ 10,556,130	\$ 11,869,765	\$ 12,753,440	7.44%	-0.44%

The current tax capacity and historical tax capacity rates are summarized below for Independence and three relatively comparable Hennepin County Cities. The major difference between Independence and the three comparable cites is the large commercial tax base.

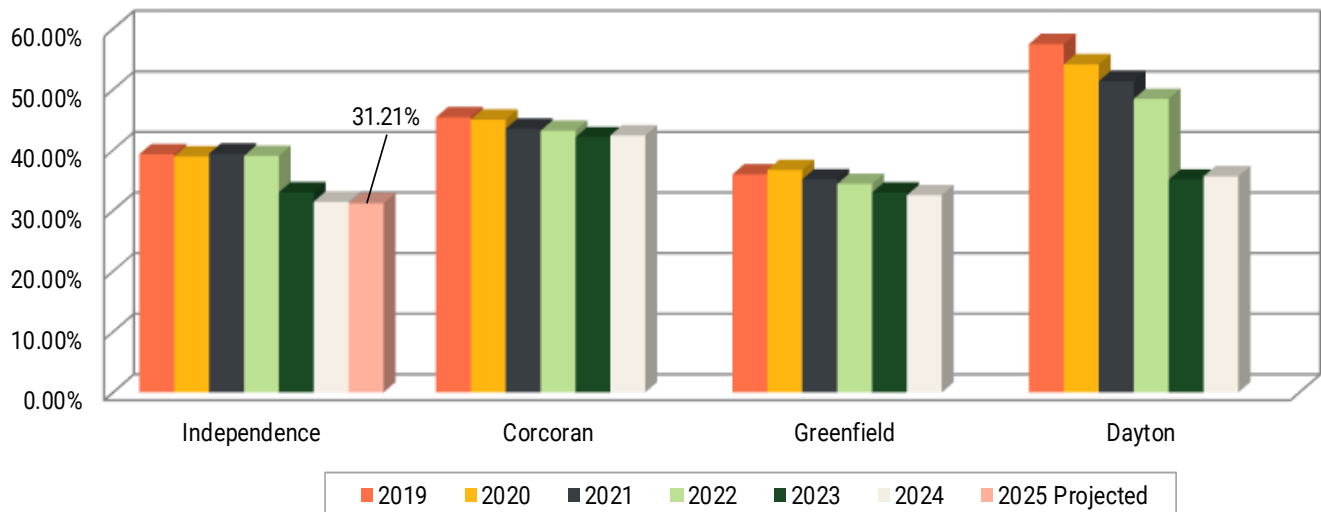
Tax Capacity by Property Type - Estimated 2024 Pay 2025

City of Independence Tax Rate History Compared to other similar sized Hennepin County Cities:

	Independence	Corcoran	Greenfield	Dayton
Commercial/Industrial	\$ 710,868	\$ 1,834,332	\$ 762,581	\$ 7,591,184
Apartment	-	160,250	-	48,313
Residential	10,542,586	17,297,583	6,810,553	18,600,501
Farm	1,499,986	1,482,811	631,129	725,054
Total	\$ 12,753,440	\$ 20,774,976	\$ 8,204,263	\$ 26,965,052

Tax Capacity Rates

	Independence	Corcoran	Greenfield	Dayton
2018	39.34%	45.99%	34.88%	55.47%
2019	39.31%	45.41%	36.00%	57.49%
2020	38.93%	45.01%	36.69%	54.14%
2021	39.40%	43.52%	35.15%	51.38%
2022	39.03%	43.19%	34.40%	48.44%
2023	33.01%	42.12%	32.99%	35.11%
2024	31.47%	42.41%	32.56%	35.65%
2025 Projected	31.21%			



Staffing

Data related to the number of full-time equivalent positions is noted below:

Summary of FTES by Department	2022	2023	2024	2025
City Council	5.00	5.00	5.00	5.00
Adminstration	2.19	2.69	2.19	2.69
Streets	1.79	1.80	1.79	1.80
Building Inspection	0.93	1.00	0.93	1.00
Subtotal General Fund	9.91	10.50	9.91	10.50
Sewer	1.42	1.70	1.42	1.70
Total	11.33	12.20	11.33	12.20

General Fund Summary

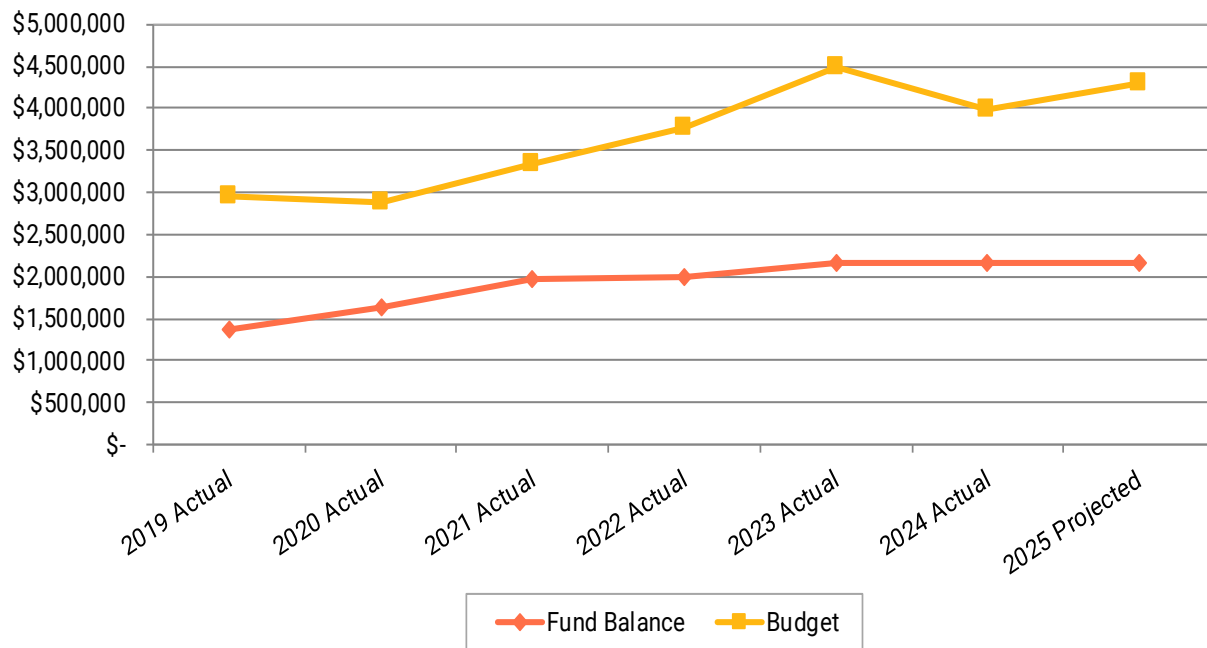
2025 General Fund Summary Budget

	Actual 2023	Budget 2024	Budget 2025	Increase/ (Decrease)	Percent Change
Revenues					
Taxes	\$ 3,393,472	\$ 3,523,646	\$ 3,784,539	\$ 260,893	7.40%
Licenses and permits	490,911	265,000	265,000	-	0.00%
Intergovernmental	192,090	28,100	103,550	75,450	268.51%
Charges for services	30,255	43,790	43,190	(600)	-1.37%
Fines and forfeitures	29,185	36,900	36,900	-	0.00%
Interest on investments	38,695	25,000	25,000	-	0.00%
Miscellaneous	54,013	22,880	43,309	20,429	89.29%
Transfers in	423,373	30,000	-	(30,000)	-100.00%
Total Revenues	\$ 4,651,993	\$ 3,975,316	\$ 4,301,488	\$ 326,172	8.20%
	Actual 2023	Budget 2024	Budget 2025	Increase/ (Decrease)	Percent Change
Expenditures					
Mayor and City Council	\$ 19,682	\$ 27,918	\$ 28,329	\$ 411	1.47%
Financial administration	714,934	681,803	680,301	(1,502)	-0.22%
Election	721	8,532	-	(8,532)	-100.00%
Planning and zoning	52,560	45,736	49,631	3,895	8.52%
Water resource	752	3,000	5,000	2,000	66.67%
General government buildings	59,734	50,737	51,457	720	1.42%
Legal services	33,042	50,654	49,500	(1,154)	-2.28%
Police	1,485,438	1,553,237	1,696,811	143,574	9.24%
Fire	412,149	398,055	385,301	(12,754)	-3.20%
Building inspection	148,375	151,403	167,183	15,780	10.42%
Streets	607,476	730,952	950,137	219,185	29.99%
Street lighting	4,888	6,500	6,500	-	0.00%
Recycling	97,841	109,000	111,604	2,604	2.39%
Parks	21,329	29,734	29,734	-	0.00%
Capital outlay - general government	10,914	15,000	15,000	-	0.00%
Capital outlay - public safety	-	-	-	-	0.00%
Capital outlay - public works	195,609	-	-	-	0.00%
Transfer out	621,127	113,055	75,000	(38,055)	-33.66%
Total Expenditures	4,486,571	3,975,316	4,301,488	326,172	8.20%
Net Change	\$ 165,422	\$ -	\$ -	\$ -	

General Fund Balance

The City has built a healthy fund balance which can contribute to a positive bond rating and mitigates the potential for needing short-term borrowing. It will be important to continue to maintain reserve levels at 40 to 50 percent. A summary of the general fund balance history and 2024 budget is as follows. It should be noted that the future projections assume a 3% increase in expenses and a breakeven budget which results in the City eroding reserves levels when viewed as a present of expenditures.

Year	Fund Balance December 31	General Fund Budget	Percent of Fund Balance to Budget
2019 Actual	\$ 1,378,021	\$ 2,961,463	46.5%
2020 Actual	1,630,768	2,871,447	56.8%
2021 Actual	1,982,099	3,326,128	59.6%
2022 Actual	1,996,513	3,770,183	53.0%
2023 Actual	2,161,569	4,486,571	48.2%
2024 Projected	2,161,569	3,975,316	54.4%
2025 Projected	2,161,569	4,301,488	50.3%



General Fund Balance as a Percentage of Expenditures

Pioneer/Sarah Watershed Summary

Account	Description	Actual 2022	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025
200-31010	Ad Valorem Taxes	\$ 61,085	\$ 64,510	\$ -	\$ 67,639	\$ 68,710
200-31040	Fiscal Disparities	2,743	2,381	-	3,484	3,484
200-36210	Interest Earnings	431	1,526	618	-	-
200-39200	Transfer In (General Fund)	5,548	-	-	-	-
	Total Revenues	69,807	68,417	618	71,123	72,194
200-41920-309	Pioneer-Sarah Watershed Comm.	47,517	47,967	48,368	54,574	48,892
200-41920-310	Other Consulting Fees	-	0	-	1,202	1,202
200-41920-320	Water Resource Staff	13,288	8,766	6,395	2,403	10,000
200-41920-350	Printing&Publications-(Legals)	-	-	-	893	-
200-41920-433	Misc. Dues/Ffes	530	560	-	-	-
200-41920-570	Capital Outlay (Project Cost)	-	-	-	12,051	12,100
	Total Expenses	61,335	57,293	54,763	71,123	72,194
	Change in Fund Balance	\$ 8,472	\$ 11,124	\$ (54,144)	\$ -	\$ -

Capital Planning

Public Works Equipment Fund (403)

City Staff has reviewed the existing capital needs of the department and determined the following represent anticipated expenditures through 2029.

City of Independence, Minnesota
Capital Improvement Plan - Public Works Equipment Fund 403
Schedule of Planned Capital Outlay 2023 to 2029

					2023	2024	2025	2026	2027	2028	2029
Department	Year to Replace	Item	Cost	Cost History	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Public works	2023	Road Grader Overhaul	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public works	2024	Road Side Mower (Replacement)	57,000	20,000	-	73,000	-	-	-	-	-
Public works	2024	Tractor & Loader	130,000	130,000	-	98,400	-	-	-	-	-
Public works	2024	Lawn Mower	30,000	-	-	8,500	16,000	-	-	-	-
Public works	2025	New Truck Tandem Axel	250,000	-	-	-	326,727	-	-	-	-
Public works	2029	Single Axel	200,000	-	-	-	-	-	-	-	200,000
Public works	2030	(5) 800 MHz Radios	15,000	-	-	-	-	-	-	-	-
Public works	2030	Pickup - 3/4 Ton	65,000	-	-	-	-	-	-	-	-
Public works	2031	Generator	50,000	-	-	-	-	-	-	-	-
Public works	2031	Grader	260,000	-	-	-	-	-	-	-	-
Public works	2033	Crack Sealer	70,000	-	-	-	-	-	-	-	-
Public works	2034	Pay Loader	150,000	-	-	-	-	-	-	-	-
Public works	2035	Tandem	300,000	210,000	-	-	-	-	-	-	-
Public works	NA	Road Packer	-	20,000	-	-	-	-	-	-	-
Public works	NA	Trailer	-	-	-	-	-	-	-	-	-
Public works	2026	Wood Chipper	-	-	-	-	20,000	-	-	-	-
Public works	2027	Aerial Bucket Truck	-	-	-	-	-	30,000	-	-	-
					<u>\$ 40,000</u>	<u>\$ 179,900</u>	<u>\$ 342,727</u>	<u>\$ 20,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>

City Staff created a cash flow analysis for the Public Works Equipment Fund through 2029.

City of Independence, Minnesota
Cash Flow - Public Works Equipment Fund 403

	2023	2024	2025	2026	2027	2028	2029
Beginning Balance	\$ 314,389	\$ 487,896	\$ 435,688	\$ 219,087	\$ 280,660	\$ 334,079	\$ 419,102
Transfers in	160,728	113,055	113,055	75,000	75,000	75,000	75,000
Interest	12,779	14,637	13,071	6,573	8,420	10,022	12,573
Expenditures	-	179,900	342,727	20,000	30,000	-	200,000
Ending Balance	<u>\$ 487,896</u>	<u>\$ 435,688</u>	<u>\$ 219,087</u>	<u>\$ 280,660</u>	<u>\$ 334,079</u>	<u>\$ 419,102</u>	<u>\$ 306,675</u>
Transfers in are from:							
100-43100-720	\$ 61,800	\$ 113,055	\$ 113,055	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
100-49300-720	-	-	-	-	-	-	-
	<u>\$ 99,855</u>	<u>\$ 113,055</u>	<u>\$ 113,055</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>

Capital Planning (Continued)

Administrative Fund

City Staff has reviewed the existing capital needs for improvements to City Hall and determined the following represent the anticipated expenditures. The next scheduled capital outlay item will be in 2031.

City of Independence, Minnesota
Capital Improvement Plan - Administrative Fund 404
Schedule of Planned Capital Outlay 2022 to 2024

Department	Year	Item	Cost	2023	2024
				Estimated Amounts	Estimated Amounts
General government	2031	Office Equipment - Furnishing	\$ 5,000	\$ -	\$ -
General government	2031	Mechanical Electric	32,500	-	-
General government	2031	City Hall Parking Lot (original paid by 2015 bond)	67,000	-	-
General government	2031	City Hall Carpet	20,000	-	-
General government	2032	Paint Exterior	27,500	-	-
				<u>\$ -</u>	<u>\$ -</u>

The cash flow in the fund is anticipated to be the following through 2027.

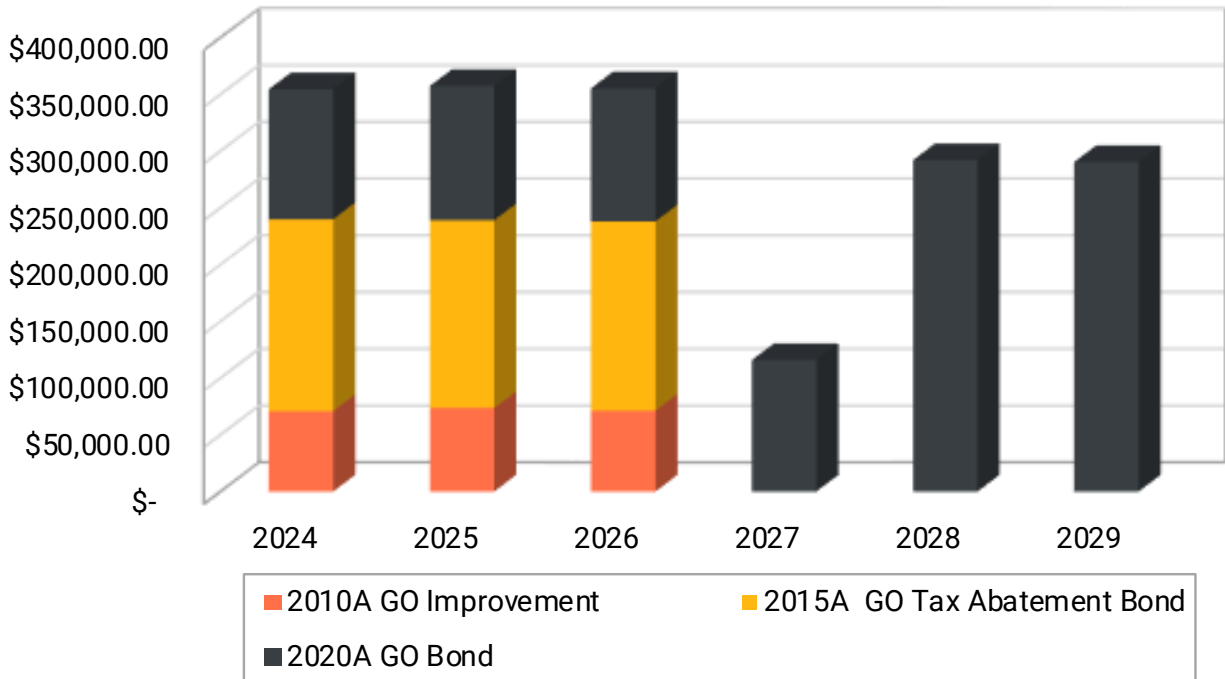
City of Independence, Minnesota
Cash Flow - Administrative Fund 404

	2023	2024	2025	2026	2027
Beginning Balance	\$ 84,501	\$ 220,034	\$ 222,235	\$ 224,457	\$ 226,701
Transfers in	132,500	-	-	-	-
Other receipts	3,033	2,200	2,222	2,245	2,267
Expenditures	-	-	-	-	-
Ending Balance	<u>\$ 220,034</u>	<u>\$ 222,235</u>	<u>\$ 224,457</u>	<u>\$ 226,701</u>	<u>\$ 228,968</u>

Debt Schedule

City of Independence Bond Payment Schedule

Fund	Maturity Date		Total Remaining	2024	2025	2026	2027	2028	2029
602 2010A GO Improvement	2/1/2026	Principal	\$ 205,000	\$ 65,000	\$ 70,000	\$ 70,000			
602 2010A GO Improvement	2/1/2026	Interest	10,576	5,816	3,570	1,190			
		Total	430,195	70,816	73,570	71,190			
314 2015A GO Tax Abatement Bond	2/1/2026	Principal	485,000	160,000	160,000	165,000			
314 2015A GO Tax Abatement Bond	2/1/2026	Interest	16,481	9,113	5,513	1,856			
		Total	1,002,969	169,113	165,513	166,856			
315 2020A GO Bond	2/1/2041	Principal	3,690,000	35,000	40,000	40,000	\$ 40,000	\$ 220,000	\$ 225,000
315 2020A GO Bond	2/1/2041	Interest	834,744	79,418	78,293	77,093	75,893	71,993	65,318
		Total	4,850,166	114,418	118,293	117,093	115,893	291,993	290,318



CITY OF INDEPENDENCE

ABDO 2025 Budget Report

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Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
100 GENERAL FUND						
R 100-31010 AD VALOREM TAXES	\$2,964,944.09	\$3,135,945.68	\$1,770,475.26	\$3,404,480.00	\$3,665,373.00	7.66%
R 100-31020 DELINQUENT TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-31040 FISCAL DISPARITIES	\$143,537.73	\$127,882.74	\$53,155.93	\$119,166.00	\$119,166.00	0.00%
R 100-32100 BUSINESS LICENSES	\$18,340.00	\$18,040.00	\$18,240.00	\$18,000.00	\$18,000.00	0.00%
R 100-32210 BUILDING PERMIT	\$303,483.55	\$365,666.00	\$198,725.81	\$201,232.00	\$201,232.00	0.00%
R 100-32211 PLAN REVIEW FEES	\$100,328.38	\$104,394.91	\$62,749.29	\$40,018.00	\$40,018.00	0.00%
R 100-32240 ANIMAL LICENSES	\$82.00	\$60.00	\$60.00	\$500.00	\$500.00	0.00%
R 100-32250 MISC. LICENSES & PERMITS	\$3,132.00	\$2,750.00	\$3,000.00	\$5,250.00	\$5,250.00	0.00%
R 100-33400 STATE GRANT	\$0.00	\$166,070.00	\$63,081.50	\$0.00	\$92,350.00	0.00%
R 100-33401 LOCAL GOVERNMENT AIDS	\$16,895.49	\$16,800.35	\$2,040.33	\$16,900.00	\$0.00	-100.00%
R 100-33610 CTY. GRANTS & AID (STREETS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-33620 COUNTY GRANTS & AID (OTHER)	\$9,222.74	\$9,219.59	\$7,176.04	\$11,200.00	\$11,200.00	0.00%
R 100-33630 C.D.B.G./MISC. CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34103 ZONING/SUBDIVISION FEE	\$28,800.00	\$10,300.00	\$9,596.45	\$12,915.00	\$12,915.00	0.00%
R 100-34104 WATER/RESOURCE FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34105 SALE-MAPS,PUBLICATION,COPIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34107 ASSESSMENT SEARCH FEES	\$375.00	\$150.00	\$75.00	\$375.00	\$375.00	0.00%
R 100-34108 ADMINISTRATIVE CHARGES/REIMB	\$10,640.00	\$18,805.00	\$3,285.00	\$29,400.00	\$29,400.00	0.00%
R 100-34305 PUBLIC WORKS REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34306 BUILDING INSPECTIONS REIMBURS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34307 PLANNING/ZONING REIMB. DEVL.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34308 LEGAL FEE/REIMB. DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34309 ENG. FEE/REIMB. DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34310 MINNEHAHA WATERSHED REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-35000 COURT FINES/DOG IMPOUNDING	\$42,089.64	\$29,185.07	\$12,945.20	\$36,900.00	\$36,900.00	0.00%
R 100-36100 SPECIAL ASSESS/INT (CTY. PYMT)	\$0.00	\$127,281.02	\$0.00	\$0.00	\$20,429.00	0.00%
R 100-36210 INTEREST EARNINGS	\$14,050.88	\$38,694.63	\$20,871.58	\$25,000.00	\$25,000.00	0.00%
R 100-36211 ADVALOREM TAXES - WASTEWATER	\$217.03	\$2,362.33	\$0.00	\$0.00	\$0.00	0.00%
R 100-36220 INSURANCE PREMIUM REFUND	\$0.00	\$3,387.00	\$0.00	\$3,860.00	\$3,860.00	0.00%
R 100-36230 MISC REVENUE/REFUNDS	\$3,572.57	\$33,512.43	\$9,587.51	\$525.00	\$525.00	0.00%
R 100-36231 DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36240 COMMUNITY CENTER REVENUES	\$1,300.00	\$1,000.00	\$625.00	\$1,100.00	\$500.00	-54.55%
R 100-36242 PARK RENTAL FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36250 SALES TAX (COLLECTED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36262 Lease Revenue	\$1,423.16	\$17,113.09	\$12,360.00	\$18,495.00	\$18,495.00	0.00%

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
R 100-39100 SALE OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-39101 SALE OF LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-39102 COMPENSATION FOR LOSS OF GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-39200 TRANSFERS IN (GENERAL FUND)	\$122,161.60	\$423,373.04	\$0.00	\$30,000.00	\$0.00	-100.00%
R 100-39900 PROCEEDS FROM LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$3,784,595.86	\$4,651,992.88	\$2,248,049.90	\$3,975,316.00	\$4,301,488.00	
BUILDING INSPECTOR ADMIN						
E 100-42400-101 WAGES (FULL-TIME)	\$92,798.95	\$104,989.99	\$65,908.70	\$103,893.00	\$116,622.00	12.25%
E 100-42400-104 WAGES - TEMP HELP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-42400-121 PERA	\$6,989.03	\$7,605.28	\$5,675.46	\$7,792.00	\$8,746.00	12.24%
E 100-42400-122 FICA(6.2) MEDICARE (1.45)	\$7,039.84	\$7,753.07	\$5,752.97	\$7,948.00	\$8,922.00	12.25%
E 100-42400-131 CITY PAID BENEFIT ALLOWANC	\$17,785.08	\$18,152.47	\$18,278.96	\$17,573.00	\$18,696.00	6.39%
E 100-42400-200 OFFICE SUPPLIES	\$327.49	\$900.37	\$161.22	\$756.00	\$756.00	0.00%
E 100-42400-212 VEHICLE OPER.SUPPLIES(FUEL,	\$204.48	\$0.00	\$78.38	\$861.00	\$861.00	0.00%
E 100-42400-310 OTHER CONSULTING EXPENSE	\$0.00	\$0.00	\$0.00	\$546.00	\$546.00	0.00%
E 100-42400-321 COMMUNICATIONS (TELEPHON	\$645.01	\$480.05	\$332.28	\$480.00	\$480.00	0.00%
E 100-42400-331 CONFERENCE & TRAVEL	\$851.39	\$591.63	\$2,397.03	\$2,709.00	\$2,709.00	0.00%
E 100-42400-360 WORKERS COMP INSURANCE	\$2,825.44	\$5,384.34	\$4,479.88	\$5,923.00	\$5,923.00	0.00%
E 100-42400-361 INSURANCE	\$1,729.67	\$2,372.70	\$2,475.00	\$2,491.00	\$2,491.00	0.00%
E 100-42400-433 DUES & SUBSCRIPTIONS	\$1,098.85	\$145.00	\$85.00	\$431.00	\$431.00	0.00%
E 100-42400-570 CAPITAL OUTLAY (EQUIPMENT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
BUILDING INSPECTOR ADMIN	\$132,295.23	\$148,374.90	\$105,624.88	\$151,403.00	\$167,183.00	
CITY CLERK/FINANCE						
E 100-41500-101 WAGES (FULL-TIME)	\$175,495.69	\$111,662.35	\$66,605.86	\$91,894.00	\$107,809.00	17.32%
E 100-41500-102 WAGES (PART-TIME)	\$0.00	\$70,805.71	\$62,056.75	\$75,676.00	\$103,962.00	37.38%
E 100-41500-121 PERA	\$12,160.77	\$13,856.19	\$10,240.06	\$12,568.00	\$15,882.00	26.37%
E 100-41500-122 FICA(6.2) MEDICARE (1.45)	\$12,798.91	\$13,270.04	\$9,452.73	\$12,819.00	\$16,200.00	26.37%
E 100-41500-131 CITY PAID BENEFIT ALLOWANC	\$38,960.51	\$49,055.57	\$42,241.43	\$47,094.00	\$53,284.00	13.14%
E 100-41500-200 OFFICE SUPPLIES	\$14,035.38	\$2,079.08	\$2,978.85	\$1,627.00	\$2,500.00	53.66%
E 100-41500-301 AUDITING FEES	\$16,432.50	\$29,875.00	\$10,000.00	\$24,850.00	\$25,800.00	3.82%
E 100-41500-302 ADMINISTRATION CONSULTIN	\$127,095.00	\$141,120.00	\$86,436.00	\$148,176.00	\$155,585.00	5.00%
E 100-41500-305 CPA FEES	\$86,322.25	\$88,389.52	\$61,307.10	\$85,000.00	\$94,180.00	10.80%
E 100-41500-310 OTHER CONSULTING EXPENSE	\$0.00	\$38,356.50	\$580.00	\$20,000.00	\$20,000.00	0.00%
E 100-41500-313 UNCOLLECTED PROJECT EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-315 ASSESSOR'S FEE	\$72,000.00	\$76,000.00	\$81,000.00	\$81,000.00	\$0.00	-100.00%
E 100-41500-321 COMMUNICATIONS (TELEPHON	\$25,237.75	\$856.12	\$741.08	\$1,000.00	\$1,000.00	0.00%
E 100-41500-322 POSTAGE	\$2,399.27	\$3,811.31	\$1,931.48	\$2,838.00	\$2,838.00	0.00%
E 100-41500-325 IT CONSULTING	\$0.00	\$20,958.84	\$11,133.66	\$18,000.00	\$22,000.00	22.22%
E 100-41500-331 CONFERENCE & TRAVEL	\$410.20	\$3,076.25	\$415.40	\$4,500.00	\$4,500.00	0.00%

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
E 100-41500-350 PRINTING & PUBLICATIONS	\$23,751.10	\$16,872.90	\$7,655.25	\$18,000.00	\$18,000.00	0.00%
E 100-41500-360 WORKERS COMP INSURANCE	\$7,063.60	\$11,965.20	\$9,829.09	\$12,000.00	\$12,000.00	0.00%
E 100-41500-361 INSURANCE	\$1,876.30	\$2,372.70	\$2,475.00	\$2,491.00	\$2,491.00	0.00%
E 100-41500-404 MAINT.&REPAIR EQUIP.(CONTR	\$215.00	\$265.00	\$196.00	\$2,100.00	\$2,100.00	0.00%
E 100-41500-405 MISCELLANEOUS	\$3,593.45	-\$654.61	\$1,437.32	\$1,670.00	\$1,670.00	0.00%
E 100-41500-408 DUST CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-433 DUES & SUBSCRIPTIONS	\$15,455.75	\$17,593.35	\$12,156.13	\$15,000.00	\$15,000.00	0.00%
E 100-41500-480 COVID 19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-560 CAPITAL OUTLAY (OFFICE EQUI	\$1,817.18	\$8,270.45	\$389.96	\$15,000.00	\$15,000.00	0.00%
E 100-41500-570 CAPITAL OUTLAY (EQUIPMENT)	\$0.00	\$2,643.94	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-602 LEASE/PURCHASE (COPIER)	\$2,479.00	\$3,347.09	\$2,287.72	\$3,500.00	\$3,500.00	0.00%
E 100-41500-720 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CITY CLERK/FINANCE	\$639,599.61	\$725,848.50	\$483,546.87	\$696,803.00	\$695,301.00	
COMMUNITY SERVICE						
E 100-45200-409 YOUTH GROUPS	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	0.00%
COMMUNITY SERVICE	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	
ELECTIONS						
E 100-41410-102 WAGES (PART-TIME)	\$2,751.00	\$0.00	\$2,049.00	\$5,000.00	\$0.00	-100.00%
E 100-41410-210 OPERATING SUPPLIES/MTN EQ	\$1,267.10	\$721.10	\$601.20	\$1,082.00	\$0.00	-100.00%
E 100-41410-350 PRINTING & PUBLICATIONS	\$0.00	\$0.00	\$61.88	\$1,200.00	\$0.00	-100.00%
E 100-41410-351 BALLOT PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41410-405 MISCELLANEOUS	\$1,363.71	\$0.00	\$417.56	\$1,250.00	\$0.00	-100.00%
ELECTIONS	\$5,381.81	\$721.10	\$3,129.64	\$8,532.00	\$0.00	
ENVIRONMENTAL PROTECTION						
E 100-41920-311 WATER RESOURCE STAFF FEE	\$0.00	\$752.05	\$0.00	\$3,000.00	\$5,000.00	66.67%
E 100-41920-320 WATER RESOURCE STAFF	\$1,100.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
ENVIRONMENTAL PROTECTION	\$1,100.00	\$752.05	\$0.00	\$3,000.00	\$5,000.00	
GENERAL GOVERNMENT BUILDING						
E 100-41940-321 COMMUNICATIONS (TELEPHON	\$9,410.32	\$8,155.66	\$634.34	\$10,500.00	\$10,500.00	0.00%
E 100-41940-360 WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41940-361 INSURANCE	\$4,526.47	\$5,931.75	\$6,187.50	\$6,228.00	\$6,228.00	0.00%
E 100-41940-380 ELECTRIC & GAS UTILITIES	\$18,257.89	\$22,182.02	\$8,518.22	\$15,000.00	\$15,000.00	0.00%
E 100-41940-384 GARBAGE PICK-UP	\$1,415.18	\$1,856.61	\$2,202.45	\$1,376.00	\$1,376.00	0.00%
E 100-41940-401 MAINT.&REPAIR BLD CONTRAC	\$9,433.65	\$18,762.33	\$41,074.99	\$14,280.00	\$15,000.00	5.04%
E 100-41940-402 MUSEUM	\$0.00	\$0.00	\$0.00	\$158.00	\$158.00	0.00%
E 100-41940-403 GROUND MAINTENANCE CONT	\$0.00	\$0.00	\$0.00	\$588.00	\$588.00	0.00%
E 100-41940-405 MISCELLANEOUS	\$7,416.79	\$2,845.53	\$1,871.48	\$2,607.00	\$2,607.00	0.00%
E 100-41940-510 C.O.(LAND & BLD. - 804)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
GENERAL GOVERNMENT BUILDING	\$50,460.30	\$59,733.90	\$60,488.98	\$50,737.00	\$51,457.00	
LEGAL SERVICES						
E 100-41600-304 CIVIL, LEGAL (K&G)	\$13,237.88	\$9,907.93	\$8,475.75	\$25,000.00	\$20,000.00	-20.00%
E 100-41600-306 PROSECUTION (C&C)	\$17,630.93	\$18,864.44	\$9,248.20	\$22,945.00	\$25,000.00	8.96%
E 100-41600-312 CODIFICATION OF ORDINANCE	\$6,050.48	\$4,269.89	\$1,385.65	\$2,709.00	\$4,500.00	66.11%
E 100-41600-405 MISCELLANEOUS	\$625.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LEGAL SERVICES	\$37,544.29	\$33,042.26	\$19,109.60	\$50,654.00	\$49,500.00	
LEGISLATIVE						
E 100-41000-100 MAYOR'S SALARY	\$0.00	\$185.63	\$411.07	\$3,731.00	\$3,843.00	3.00%
E 100-41000-103 COUNCIL SALARIES	\$11,730.00	\$11,730.00	\$5,585.04	\$8,955.00	\$9,224.00	3.00%
E 100-41000-122 FICA(6.2) MEDICARE (1.45)	\$897.36	\$897.39	\$131.98	\$970.00	\$1,000.00	3.09%
E 100-41000-331 CONFERENCE & TRAVEL	\$2,405.09	\$3,908.70	\$2,680.37	\$9,734.00	\$9,734.00	0.00%
E 100-41000-360 WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41000-361 INSURANCE	\$1,741.44	\$2,372.70	\$2,475.00	\$2,491.00	\$2,491.00	0.00%
E 100-41000-405 MISCELLANEOUS	\$289.98	-\$241.90	\$689.18	\$252.00	\$252.00	0.00%
E 100-41000-433 DUES & SUBSCRIPTIONS	\$1,134.65	\$829.25	\$847.00	\$1,785.00	\$1,785.00	0.00%
LEGISLATIVE	\$18,198.52	\$19,681.77	\$12,819.64	\$27,918.00	\$28,329.00	
PARK MAINTENANCE						
E 100-45300-210 OPERATING SUPPLIES/MTN EQ	\$0.00	\$0.00	\$238.73	\$1,176.00	\$1,176.00	0.00%
E 100-45300-220 MAINT.&REPAIR SUPPLIES (EQ	\$1,223.24	\$8,392.62	\$4,441.45	\$12,500.00	\$12,500.00	0.00%
E 100-45300-230 EQUIPMENT PURCHASES	\$0.00	\$430.00	\$0.00	\$3,109.00	\$3,109.00	0.00%
E 100-45300-310 OTHER CONSULTING EXPENSE	\$0.00	\$312.00	\$9,980.00	\$609.00	\$609.00	0.00%
E 100-45300-361 INSURANCE	\$4,734.11	\$5,931.75	\$6,187.50	\$6,228.00	\$6,228.00	0.00%
E 100-45300-380 ELECTRIC & GAS UTILITIES	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	0.00%
E 100-45300-405 MISCELLANEOUS	\$0.00	\$1,200.00	\$600.00	\$252.00	\$252.00	0.00%
PARK MAINTENANCE	\$5,957.35	\$16,266.37	\$21,447.68	\$24,554.00	\$24,554.00	
PLANNING AND ZONING						
E 100-41900-303 ENGINEERING	\$0.00	\$0.00	\$7,494.11	\$0.00	\$0.00	0.00%
E 100-41900-307 PLANNER CONTRACT	\$36,356.00	\$45,040.80	\$23,214.24	\$39,803.00	\$41,793.00	5.00%
E 100-41900-311 WATER RESOURCE STAFF FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41900-360 WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41900-361 INSURANCE	\$6,047.42	\$7,513.55	\$7,837.50	\$5,933.00	\$7,838.00	32.11%
E 100-41900-405 MISCELLANEOUS	\$368.00	\$6.00	\$0.00	\$0.00	\$0.00	0.00%
PLANNING AND ZONING	\$42,771.42	\$52,560.35	\$38,545.85	\$45,736.00	\$49,631.00	
PUBLIC SAFETY						
E 100-42000-405 MISCELLANEOUS	\$3,706.31	\$4,308.01	\$131,557.00	\$1,292.00	\$1,292.00	0.00%
E 100-42000-440 POLICE CONTRACT	\$1,314,399.00	\$1,479,622.00	\$1,256,255.57	\$1,550,160.00	\$1,693,734.00	9.26%

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
E 100-42000-442 PRISONER BOOKING	\$1,156.06	\$1,507.91	\$1,692.84	\$1,785.00	\$1,785.00	0.00%
E 100-42000-450 FIRE PROTECTION	\$377,388.37	\$412,149.06	\$290,041.37	\$398,055.00	\$385,301.00	-3.20%
E 100-42000-461 BUILDING CODE SURCHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PUBLIC SAFETY	\$1,696,649.74	\$1,897,586.98	\$1,679,546.78	\$1,951,292.00	\$2,082,112.00	
PUBLIC WORKS						
E 100-43100-101 WAGES (FULL-TIME)	\$181,454.29	\$143,755.66	\$101,296.50	\$138,760.00	\$145,956.00	5.19%
E 100-43100-102 WAGES (PART-TIME)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-121 PERA	\$13,914.49	\$10,644.78	\$8,058.74	\$10,407.00	\$10,947.00	5.19%
E 100-43100-122 FICA(6.2) MEDICARE (1.45)	\$14,727.26	\$11,405.45	\$8,343.08	\$10,615.00	\$11,166.00	5.19%
E 100-43100-131 CITY PAID BENEFIT ALLOWANC	\$36,112.25	\$32,276.68	\$25,363.82	\$30,752.00	\$32,718.00	6.39%
E 100-43100-210 OPERATING SUPPLIES/MTN EQ	\$1,413.35	\$1,181.93	\$727.44	\$1,000.00	\$1,000.00	0.00%
E 100-43100-212 VEHICLE OPER.SUPPLIES(FUEL,	\$36,903.28	\$24,633.80	\$15,075.18	\$25,820.00	\$25,820.00	0.00%
E 100-43100-217 SIGNS	\$5,428.21	\$8,516.43	\$3,610.69	\$7,035.00	\$7,035.00	0.00%
E 100-43100-218 UNIFORMS	\$1,570.81	\$4,493.75	\$790.28	\$4,200.00	\$4,200.00	0.00%
E 100-43100-219 CULVERTS	\$5,139.50	\$7,483.00	\$1,645.02	\$5,565.00	\$5,565.00	0.00%
E 100-43100-220 MAINT.&REPAIR SUPPLIES (EQ	\$20,542.76	\$33,153.42	\$22,462.30	\$30,000.00	\$30,000.00	0.00%
E 100-43100-223 MAINT.& REPAIR SUPPLIES(BLD	\$8,853.84	\$7,632.79	\$3,644.61	\$5,324.00	\$5,324.00	0.00%
E 100-43100-224 ROAD MAINT.MATERIALS(ON-G	\$40,442.50	\$53,893.88	\$97,740.06	\$77,994.00	\$79,000.00	1.29%
E 100-43100-226 BLACKTOP MAINTENANCE	\$19,100.90	\$54,779.33	\$0.00	\$50,000.00	\$55,000.00	10.00%
E 100-43100-227 EQUIPMENT RENTAL CONTRAC	\$590.29	\$0.00	\$113.36	\$2,500.00	\$2,000.00	-20.00%
E 100-43100-240 SMALL TOOLS & MINOR EQUIP	\$151.43	\$131.97	\$789.45	\$368.00	\$1,000.00	171.74%
E 100-43100-303 ENGINEERING	\$46,128.50	\$17,159.86	\$14,646.83	\$18,000.00	\$18,000.00	0.00%
E 100-43100-321 COMMUNICATIONS (TELEPHON	\$6,544.40	\$5,658.54	\$3,920.82	\$7,600.00	\$7,600.00	0.00%
E 100-43100-331 CONFERENCE & TRAVEL	\$0.00	\$615.00	\$271.00	\$1,176.00	\$1,176.00	0.00%
E 100-43100-350 PRINTING & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-360 WORKERS COMP INSURANCE	\$7,063.60	\$11,366.94	\$9,457.52	\$12,504.00	\$12,504.00	0.00%
E 100-43100-361 INSURANCE	\$9,456.45	\$11,863.50	\$12,375.00	\$12,457.00	\$12,457.00	0.00%
E 100-43100-380 ELECTRIC & GAS UTILITIES	\$5,721.98	\$8,485.97	\$4,829.77	\$11,288.00	\$11,288.00	0.00%
E 100-43100-381 STREET LIGHTING	\$6,422.47	\$4,888.41	\$1,963.59	\$6,500.00	\$6,500.00	0.00%
E 100-43100-384 GARBAGE PICK-UP	\$0.00	\$0.00	\$0.00	\$536.00	\$536.00	0.00%
E 100-43100-405 MISCELLANEOUS	\$560.56	\$43.00	\$11.37	\$294.00	\$294.00	0.00%
E 100-43100-407 SNOW REMOVAL-MATERIALS	\$21,856.57	\$50,165.59	\$0.00	\$31,343.00	\$31,343.00	0.00%
E 100-43100-408 DUST CONTROL	\$69,854.30	\$84,235.06	\$115,467.66	\$82,000.00	\$98,000.00	19.51%
E 100-43100-412 BRUSH & TREE REMOVAL	\$14,025.00	\$16,250.00	\$10,820.00	\$16,706.00	\$17,500.00	4.75%
E 100-43100-413 SALES/FUEL TAX & LICENSE	\$0.00	\$0.00	\$0.00	\$578.00	\$578.00	0.00%
E 100-43100-415 SAC CHARGES	\$0.00	\$0.00	\$0.00	\$620.00	\$620.00	0.00%
E 100-43100-418 WEED CONTROL	\$0.00	\$0.00	\$2,250.00	\$3,339.00	\$3,339.00	0.00%
E 100-43100-420 GOPHER STATE ONE-CALL	\$1,324.60	\$1,187.65	\$887.00	\$2,132.00	\$2,132.00	0.00%
E 100-43100-421 SEAL COATING	\$50,000.00	\$0.00	\$40,992.60	\$60,000.00	\$60,000.00	0.00%

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
E 100-43100-422 ROAD TILING	\$0.00	\$0.00	\$48,998.85	\$60,000.00	\$60,000.00	0.00%
E 100-43100-423 GRAVEL ROADS	\$0.00	\$0.00	\$0.00	\$0.00	\$186,000.00	0.00%
E 100-43100-430 SAFETY PROGRAM (AWAIR, ET	\$365.00	\$6,462.00	\$6,655.86	\$6,500.00	\$6,500.00	0.00%
E 100-43100-433 DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$693.00	\$693.00	0.00%
E 100-43100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-550 C.O. (ROAD IMPROV. - 802)	\$0.00	\$111,093.93	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-570 CAPITAL OUTLAY (EQUIPMENT)	\$104,518.00	\$84,514.84	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-720 TRANSFERS OUT	\$60,000.00	\$61,800.00	\$75,370.00	\$113,055.00	\$75,000.00	-33.66%
PUBLIC WORKS	\$790,186.59	\$869,773.16	\$638,578.40	\$847,661.00	\$1,028,791.00	
RECREATION						
E 100-45100-120 COMMUNITY EVENT CONTRIBU	\$0.00	\$5,062.32	\$347.76	\$4,500.00	\$4,500.00	0.00%
RECREATION	\$0.00	\$5,062.32	\$347.76	\$4,500.00	\$4,500.00	
SOLID WASTE (LAND & RECYCLING)						
E 100-43200-383 RECYCLING EXPENSES	\$71,369.18	\$73,428.19	\$55,722.15	\$94,000.00	\$96,604.00	2.77%
E 100-43200-405 MISCELLANEOUS	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43200-410 EQUIPMENT RENTAL	\$0.00	\$0.00	\$315.00	\$0.00	\$0.00	0.00%
E 100-43200-411 CLEAN-UP DAY	\$11,400.00	\$24,412.34	\$14,641.30	\$15,000.00	\$15,000.00	0.00%
SOLID WASTE (LAND & RECYCLING)	\$83,369.18	\$97,840.53	\$70,678.45	\$109,000.00	\$111,604.00	
TRANSFER OUT						
E 100-49300-720 TRANSFERS OUT	\$266,669.00	\$559,327.04	\$0.00	\$0.00	\$0.00	0.00%
TRANSFER OUT	\$266,669.00	\$559,327.04	\$0.00	\$0.00	\$0.00	
UNALLOCATED INSURANCE						
E 100-49240-375 CLAIM DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$620.00	\$620.00	0.00%
E 100-49240-620 AGENCY FEES	\$0.00	\$0.00	\$0.00	\$2,226.00	\$2,226.00	0.00%
UNALLOCATED INSURANCE	\$0.00	\$0.00	\$0.00	\$2,846.00	\$2,846.00	
100 GENERAL FUND	\$7,554,778.90	\$9,138,564.11	\$5,381,914.43	\$7,950,632.00	\$8,602,976.00	

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
200 WATER RESOURCE DEVELOPMENT						
R 200-31010 AD VALOREM TAXES	\$61,085.25	\$64,510.28	\$35,728.89	\$67,639.00	\$68,710.00	1.58%
R 200-31020 DELINQUENT TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-31040 FISCAL DISPARITIES	\$2,742.89	\$2,380.93	\$975.91	\$3,484.00	\$3,484.00	0.00%
R 200-34103 ZONING/SUBDIVISION FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-34108 ADMINISTRATIVE CHARGES/REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-36210 INTEREST EARNINGS	\$430.99	\$1,525.87	\$860.19	\$0.00	\$0.00	0.00%
R 200-36230 MISC REVENUE/REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-36261 EVENT REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-39200 TRANSFERS IN (GENERAL FUND)	\$5,548.29	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$69,807.42	\$68,417.08	\$37,564.99	\$71,123.00	\$72,194.00	
ENVIRONMENTAL PROTECTION						
E 200-41920-303 ENGINEERING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 200-41920-309 PIONEER-SARAH WATERSHED	\$47,516.96	\$47,966.67	\$48,367.76	\$54,574.00	\$48,892.12	-10.41%
E 200-41920-310 OTHER CONSULTING EXPENSE	\$0.00	\$0.37	\$0.00	\$1,202.00	\$1,202.00	0.00%
E 200-41920-320 WATER RESOURCE STAFF	\$13,288.30	\$8,765.91	\$12,850.25	\$2,403.00	\$10,000.00	316.15%
E 200-41920-350 PRINTING & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$893.00	\$0.00	-100.00%
E 200-41920-433 DUES & SUBSCRIPTIONS	\$530.00	\$560.00	\$0.00	\$0.00	\$0.00	0.00%
E 200-41920-570 CAPITAL OUTLAY (EQUIPMENT)	\$0.00	\$0.00	\$0.00	\$12,051.00	\$12,100.00	0.41%
ENVIRONMENTAL PROTECTION	\$61,335.26	\$57,292.95	\$61,218.01	\$71,123.00	\$72,194.12	
200 WATER RESOURCE DEVELOPMENT	\$131,142.68	\$125,710.03	\$98,783.00	\$142,246.00	\$144,388.12	

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
602 SEWER FUND						
R 602-31010 AD VALOREM TAXES	\$15,569.00	\$13,351.00	\$8,191.00	\$16,382.00	\$0.00	-100.00%
R 602-31040 FISCAL DISPARITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-34108 ADMINISTRATIVE CHARGES/REIMB	\$275.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-34401 SEWER CONNECTION CHARGE	\$16,850.56	\$2,293.40	\$0.00	\$14,553.00	\$14,553.00	0.00%
R 602-34408 USER AVAIL. CHG.	\$21,209.16	\$21,627.24	\$14,607.00	\$0.00	\$0.00	0.00%
R 602-34410 SEWER COMPLIANCE CHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-36100 SPECIAL ASSESS/INT (CTY. PYMT)	\$26,316.64	\$21,587.56	\$29,804.59	\$0.00	\$0.00	0.00%
R 602-36101 PRINCIPLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-36210 INTEREST EARNINGS	\$4,073.86	\$15,646.59	\$9,420.39	\$10,000.00	\$10,000.00	0.00%
R 602-36230 MISC REVENUE/REFUNDS	\$0.00	\$158,407.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37200 TRANSFERS IN (GENERAL FUND)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37210 COLLECTION & GRAVITY LINE	\$229,574.80	\$244,068.46	\$105,959.34	\$229,320.00	\$229,320.00	0.00%
R 602-37220 RESIDENTIAL CLUSTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37230 ON-SITE SYSTEMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37240 CLUSTER MOUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37250 COMMERCIAL	\$17,131.61	\$16,132.02	\$11,277.35	\$18,743.00	\$18,743.00	0.00%
R 602-37260 SALE OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37270 DEL UTILITIES - CITY PYMT	\$998.81	\$151.55	\$19.62	\$0.00	\$0.00	0.00%
R 602-37600 STREET TO HOUSE CONNECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-39203 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$331,999.44	\$493,264.82	\$179,279.29	\$288,998.00	\$272,616.00	
SEWER						
E 602-49450-101 WAGES (FULL-TIME)	\$48,619.91	\$112,329.67	\$70,593.96	\$111,102.00	\$132,266.00	19.05%
E 602-49450-121 PERA	-\$6,884.38	\$51,008.06	\$5,674.00	\$8,333.00	\$9,921.00	19.06%
E 602-49450-122 FICA(6.2) MEDICARE (1.45)	\$3,258.47	\$8,116.19	\$5,787.15	\$8,500.00	\$10,118.00	19.04%
E 602-49450-131 CITY PAID BENEFIT ALLOWANC	\$23,608.34	\$23,122.13	\$17,795.91	\$24,074.00	\$26,174.00	8.72%
E 602-49450-210 OPERATING SUPPLIES/MTN EQ	\$6,126.13	\$5,369.69	\$9,721.48	\$19,243.00	\$19,243.00	0.00%
E 602-49450-301 AUDITING FEES	\$0.00	\$0.00	\$0.00	\$1,113.00	\$1,113.00	0.00%
E 602-49450-303 ENGINEERING	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
E 602-49450-304 CIVIL, LEGAL (K&G)	\$0.00	\$475.00	\$475.00	\$0.00	\$0.00	0.00%
E 602-49450-310 OTHER CONSULTING EXPENSE	\$2,350.92	\$2,156.09	\$1,085.14	\$3,000.00	\$3,000.00	0.00%
E 602-49450-331 CONFERENCE & TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-360 WORKERS COMP INSURANCE	\$706.36	\$1,196.52	\$995.51	\$1,316.00	\$1,316.00	0.00%
E 602-49450-361 INSURANCE	\$1,052.14	\$1,186.35	\$1,237.50	\$1,246.00	\$1,246.00	0.00%
E 602-49450-375 CLAIM DEDUCTIBLE	\$500.00	\$0.00	\$0.00	\$2,264.00	\$2,264.00	0.00%

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
E 602-49450-380 ELECTRIC & GAS UTILITIES	\$37,823.60	\$28,799.18	\$15,617.62	\$26,500.00	\$29,000.00	9.43%
E 602-49450-401 MAINT.&REPAIR BLD CONTRAC	\$1,209.85	\$0.00	\$0.00	\$23,100.00	\$23,100.00	0.00%
E 602-49450-404 MAINT.&REPAIR EQUIP.(CONTR	\$16,162.50	\$39,223.11	\$37,530.58	\$22,953.00	\$22,953.00	0.00%
E 602-49450-405 MISCELLANEOUS	\$3,016.40	\$4,449.24	\$8,213.60	\$0.00	\$0.00	0.00%
E 602-49450-414 METRO COUNCIL-ENVIRON.(SE	\$56,501.78	\$46,261.99	\$33,594.32	\$49,741.00	\$49,741.00	0.00%
E 602-49450-415 SAC CHARGES	\$14,934.85	\$19,880.00	\$7,380.45	\$44,100.00	\$44,100.00	0.00%
E 602-49450-416 DEPRECIATION	\$124,522.37	\$121,552.69	\$87,955.36	\$131,932.00	\$131,932.00	0.00%
E 602-49450-417 LICENSES & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-433 DUES & SUBSCRIPTIONS	\$0.00	\$840.00	\$0.00	\$100.00	\$100.00	0.00%
E 602-49450-560 CAPITAL OUTLAY (OFFICE EQUI	\$0.00	\$0.00	\$0.00	\$835.00	\$835.00	0.00%
E 602-49450-570 CAPITAL OUTLAY (EQUIPMENT)	\$7,145.00	\$22,360.00	\$76,272.00	\$588.00	\$588.00	0.00%
E 602-49450-601 BOND PRINCIPAL	\$0.00	\$0.00	\$0.00	\$65,000.00	\$70,000.00	7.69%
E 602-49450-611 INTEREST EXPENSE (Loan)	\$8,365.00	\$7,048.75	\$2,380.00	\$5,816.00	\$3,570.00	-38.62%
E 602-49450-620 AGENCY FEES	\$575.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-999 PRIOR PERIOD ADJ.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SEWER	\$349,594.24	\$495,374.66	\$382,309.58	\$550,856.00	\$585,580.00	
602 SEWER FUND	\$681,593.68	\$988,639.48	\$561,588.87	\$839,854.00	\$858,196.00	

Account Descr	2022 Amt	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget	%Diff from Cur Yr 2024
	\$8,367,515.26	\$10,252,913.62	\$6,042,286.30	\$8,932,732.00	\$9,605,560.12	