

# CITY OF CHATFIELD CITY COUNCIL AGENDA

# <u>City Council Chambers - 21 SE Second Street, Chatfield, MN 55923</u> <u>January 13, 2025, 7:00 P.M.</u>

#### Oath of Office

Administration of Oath of Office to Mayor McBroom

Administration of Oath of Office to Councilors Bluhm, Broadwater, and Frank

- I. Open Meeting Roll Call
- II. Pledge of Allegiance
- III. Approve Agenda Additions or Corrections

## **Annual Meeting**

Mayor's Address

Council Election of Vice-Mayor

Motion to Appoint Councilmember as Vice-Mayor.

Committee Meeting Schedule for 2025 - 2026

Motion to approve the meeting schedule as presented for 2025 and 2026.

Resolution 2025-01 Approving Appointments to Council Committees, Advisory Boards and Commissions, Attorneys, Depositories, and Official Newspaper

Motion to approve Resolution 2025-01 as presented.

#### Financial Policy Annual Review

Motion to approve the 2025 Financial Management Policies and Accounting Procedures & Internal Controls.

### 2025 Budget & Financial Reference Guide

Review of guide for reference, no action to be taken.

## IV. Consent Agenda

- Resolution 2025-02: Voting Operations, Technology, & Election Resources (VOTER)
  Account Agreement
- b. CCTV Programming Coordinator
- c. Ability Building Community Agreement
- d. Smith Schafer Audit Engagement Agreement
- e. Board Resignation
- f. 2025 Olmsted County Maintenance Agreement

- g. Accounts Payable Claim Listings
- h. 2024.11.25 Regular Meeting Minutes
- i. 2024.12.09 Regular Meeting Minutes
- j. LG220 Application for Exempt Permit Chatfield Wrestling Booster Club
- k. Resolution 2024-03, A Resolution Granting Approval of Annual Liquor Licenses and Renewals
- I. Letter of Support Carlson, MCFOA

## V. Department Reports

a. Equipment Replacement - Mixer

Motion to approve the equipment replacement as recommended.

# VI. Committee Reports

- a. Personnel | Budget Committee
- b. Public Works Committee
- VII. City Administrator's Report Michele Peterson
- VIII. Roundtable
- IX. Next Meetings
  Monday, January 27, 2025: Public Services, Park & Recreation, & City Council
- X. Adjourn



## **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

**Agenda Item:** Committee Meeting Schedule for 2025 - 2026

Subject | Summary: Bi-Annual Meeting Schedule Approval

Agenda Category: Submitted By: Michele Peterson

Recommended Motion: Motion to approve the meeting schedule as presented for 2025 and 2026.

**Community Engagement and Outreach:** 

**FISCAL IMPACT:** 

**Amount:** 

**Ongoing Cost:** 

One-Time Cost:

**Included in Current Budget?:** 

**FISCAL DETAILS:** 

Fund Name(s) (Operations | Capital):

**Account Code:** 

Background:

Attachments:

Council Committee Meeting Schedule 2025.pdf

Council Committee Meeting Schedule 2026.pdf



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Meeting	Monday	Monday	Monday	Monday	Monday	Monday
riceung	January 13, 2025	January 27, 2025	February 10, 2025	February 24, 2025	March 10, 2025	March 24, 2025
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget	Public Services
5:30 p.m.	Public Works	Park & Recreation	Public Works	C.O.T.W.	Public Works	Park & Recreation
7:00 p.m.	Council	Council	Council	Council	Council	Council

Meeting	Monday	Monday	Monday	Tuesday	Monday	Monday
riceding	April 14, 2025	April 28, 2025	May 12, 2025	May 27, 2025	June 9, 2025	June 23, 2025
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget	Public Services
5:30 p.m.	Public Works	C.O.T.W.	Public Works	Park & Recreation	Public Works	C.O.T.W.
7:00 p.m.	Council	Council	Council	Council	Council	Council

Meeting	Monday	Monday	Monday	Monday	Monday	Monday
riceting	July 14, 2025	July 28, 2025	August 11, 2025	August 25, 2025	September 8, 2025	September 22, 2025
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget	Public Services
5:30 p.m.	Public Works	Park & Recreation	Public Works	C.O.T.W.	Public Works	Park & Recreation
7:00 p.m.	Council	Council	Council	Council	Council	Council

Meeting	Monday	Monday	Monday	Monday	Monday
riceting	October 13, 2025	October 27, 2025	November 10, 2025	November 24, 2025	December 8, 2025
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget
5:30 p.m.	Public Works	C.O.T.W.	Public Works	Park & Recreation	Public Works
7:00 p.m.	Council	Council	Council	Council	Council

Committee	<u>Member</u>	Member	<u>Detail</u>
Public Works	Councilor Novotny	Councilor Urban	Streets & Alleys, Storm Water, Sanitary Sewer, Drinking Water, Weed Control, Snow Removal
Park & Recreation	Councilor Broadwater	Councilor Frank	Parkland, Swimming Pool, Playgrounds, Recreational Paths, etc
Personnel  Budget	Councilor Novotny	Councilor Urban	Personnel Policy, Union Contract, Hiring Process, Wages & Benefits, etc
Public Services	Councilor Bluhm	Councilor Frank	Fire, Police, Ambulance, Skywarn, Dispatch, Animal Control, Liquor Licensing, Building Code



# Council & Committee Meeting Schedule 2026

Meeting	Monday	Monday	Monday	Monday	Monday	Monday
Meeting	January 12, 2026	January 26, 2026	February 9, 2026	February 23, 2026	March 9, 2026	March 23, 2026
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget	Public Services
5:30 p.m.	Public Works	Park & Recreation	Public Works	C.O.T.W.	Public Works	Park & Recreation
7:00 p.m.	Council	Council	Council	Council	Council	Council

Meeting	Monday	Monday	Monday	Tuesday	Monday	Monday
riceting	April 13, 2026	April 27, 2026	May 11, 2026	May 26, 2026	June 8, 2026	June 22, 2026
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget	Public Services
5:30 p.m.	Public Works	C.O.T.W.	Public Works	Park & Recreation	Public Works	C.O.T.W.
7:00 p.m.	Council	Council	Council	Council	Council	Council

Meeting	Monday	Monday	Monday	Monday	Monday	Monday
Meeting	July 13, 2026	July 27, 2026	August 10, 2026	August 24, 2026	September 14, 2026	September 28, 2026
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget	Public Services
5:30 p.m.	Public Works	Park & Recreation	Public Works	C.O.T.W.	Public Works	Park & Recreation
7:00 p.m.	Council	Council	Council	Council	Council	Council

Meeting	Monday	Monday	Monday	Monday	Monday
Meeting	October 12, 2026	October 26, 2026	November 9, 2026	November 23, 2026	December 14, 2026
4:30 p.m.	Personnel Budget	Public Services	Personnel Budget	Public Services	Personnel Budget
5:30 p.m.	Public Works	C.O.T.W.	Public Works	Park & Recreation	Public Works
7:00 p.m.	Council	Council	Council	Council	Council

Committee	<u>Member</u>	<u>Member</u>	<u>Detail</u>
Public Works	Councilor Novotny	Councilor Urban	Streets & Alleys, Storm Water, Sanitary Sewer, Drinking Water, Weed Control, Snow Removal
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Personnel  Budget	Councilor Novotny	Councilor Urban	Personnel Policy, Union Contract, Hiring Process, Wages & Benefits, etc
Public Services	Councilor Bluhm	Councilor Frank	Fire, Police, Ambulance, Skywarn, Dispatch, Animal Control, Liquor Licensing, Building Code



# CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 13, 2025

<b>Agenda Item:</b> Resolution 2025-01 Approving Appa and Commissions, Attorneys, Depositories, and Off	· · · · · · · · · · · · · · · · · · ·
Subject   Summary: Annual Appointments	
Agenda Category: Annual Meeting	Submitted By: Michele Peterson
Recommended Motion: Motion to approve Resolu	ution 2025-01 as presented.
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount	:
Ongoing Cost	:
One-Time Cost	:
Included in Current Budget?	:
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital)	:
Account Code	:
Background:	

Attachments:

2025-01 Mayoral Appointments.pdf

Reappointment 2025.pdf

# City of Chatfield

# Resolution 2025-01

# Mayoral Appointments and Committees 2025

Planning & Zoning Commission				
Three-year Term - No limit	Expires January 31, of:			
Kent Whitcomb	2028			
Rich Bakken	2028			
Jeremy Aug	2026			
Wayne Halvorson	2026			
	2027			
Terry Bradt	2027			
Councilor Broadwater	Council Rep**			

Economic Development Authority			
Six-year Term	Expires January 31, of:		
Sue Keefe	2026		
Michael Tuohy	2026		
Makayla Anderson	2028		
Mark Rynearson	2030		
Luke Isensee	2029		
Paul Novotny (council rep)	2028		
Mike Urban (council rep)	rban (council rep) 2027		

Library Board of Trustees		
Three-year Term - 3 Term Expires January		
<u>Limit</u>	<u>of:</u>	
Mike Speck	2026	
Todd Johnson	2026	
Ann Halloran	2026	
Kathleen Kamnetz	2028	
Sandy Sullivan	2028	
Karen Greenslade	2028	
George Spangler	2027	
Debra Collum	2027	
Councilor Frank 2027		

Cable TV Access board			
Three-year Term - No limit	Expires January 31, of:		
Damon Lueck	2026		
Lynda Karver	2028		
Rick Irish	2028		
Andy O'Connor	2027		
Councilor Broadwater	Council Rep**		
Bryan Berg 2027			

Official Newspaper			
The Chatfield News			

City Attorney		
General Counsel	Prosecuting Attorney	
Fred Suhler, Jr.	Lee Novotny	

Official Depositories			
The Root River State Bank Northland Securities			
F&M Community Bank LMC 4M Fund			

# Councilmember Assignment Summary:

<u>Paul Novotny</u>	Mike Urban	<u>Josh Broadwater</u>
EDA	EDA	Park & Rec
Personnel – Budget	Center for the Arts Joint Powers	
Joint Powers	Personnel – Budget	Planning & Zoning
Public Works	Public Works	Cable TV Access Board
Pam Bluhm	<u>Dave Frank</u>	
Public Services	Public Services	
HPC	Park & Rec	
Community Education	Library board	

Council Committee Summary:			
Mayor McBroom is an ex-officio member of all committees.			
Community Education	(1)	Pam Bluhm	
Joint Powers Board	(2)	Paul Novotny	Josh Broadwater
Park & Recreation	(2)	Josh Broadwater	Dave Frank
Personnel/Budget	(2)	Paul Novotny	Mike Urban
Public Services	(2)	Pam Bluhm	Dave Frank
Public Works	(2)	Paul Novotny	Mike Urban
Library Board	(1)	Dave Frank	
EDA	(2)	Paul Novotny	Mike Urban
HPC	(1)	Pam Bluhm	
Planning & Zoning	(1)	Josh Broadwater	
Cable Access Board	(1)	Josh Broadwater	

Approved this 13th day of January 2025.

# FREDERICK S. SUHLER, JR. ATTORNEY

1213 NE 19<sup>TH</sup> Avenue Rochester, MN 55906

(507) 281-5090 **FSSuhler@Msn.com** 

December 5, 2024

John McBroom Mayor City of Chatfield, Minnesota Thurber Municipal Building Chatfield, MN 55923

Re: Re-appointment as City Attorney.

Dear Mayor McBroom:

It has been my honor and pleasure to serve as Chatfield's City Attorney continusously since 1999, when my predecessor Joe Chase, was appointed to be Judge of the Third Judicial District Court. According to the provisions of Chatfield's Charter my current term expires on January 31, 2025.

During that time I have also enjoyed my association with prior Mayors, members of the Council, the community, and the City of Chatfield's appointed officials.

I am requesting your favorable consideration for re-appointment to another two year term as City Attorney. As in past years, I am assuming that the responsibilities for criminal prosecution of misdemeanor and gross offenses that arise in the City will continue to be the responsibility of either the Olmsted County Attorney; or, separate counsel appointed to handle criminal prosecution matters in matters arising in Fillmore County.

In this regard, I can indicated that the fee for my services for the next term would remain the same: a monthly retainer of \$600; with additional services outside of those included in the monthly retainer to be billed at a charge of \$150 per hour.

If you wish to discuss any other issue regarding this request, I would be happy to do so at your convenience.

Very truly yours, /s/ Frederick S. Suhler, Jr. Frederick S. Suhler, Jr.

cc: Michele Peterson



## **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

Agenda Item: Financial Policy Annual Review

Subject | Summary: Annual review of the Financial Policies, Procedures, and Internal Controls.

Agenda Category: Annual Meeting Submitted By: Michele Peterson

Recommended Motion: Motion to approve the 2025 Financial Management Policies and Accounting

Procedures & Internal Controls.

**Community Engagement and Outreach:** 

FISCAL IMPACT:

**Amount:** 

**Ongoing Cost:** 

**One-Time Cost:** 

**Included in Current Budget?:** 

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

**Account Code:** 

Background:

Attachments:

2025 Financial Management Policies (Bdgt Cptl Dbt Fnd Inv).pdf

Accounting Procedures & Internal Controls - Version 2025.Adptd12-09-2024.pdf



VERSION 2025.ADPTD12-09-2024 ANNUAL BUDGET

# **PURPOSE**

To provide a stable financial environment for the City of Chatfield's operations that allows the City to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time. This annual budget policy is meant to serve as the framework upon which consistent operations may be built and sustained.

The primary goals in preparing the City's Operating and Capital Budgets are.

- 1. Maintain a steady, predictable, local tax rate.
- 2. To maintain the City's debt per capita at \$3,500 or lower.
- 3. Maintain positive reserves in the City's enterprise funds (sewer, water, and garbage).
- 4. Develop a budget based on specified needs and goals.
- 5. Develop work plans based on specific outcomes to develop result-based budgets.
- 6. Maintain public safety and public works programming that reasonably assures the public of their personal safety, convenience, and maintenance of property value.
- Develop and maintain technology, communication, and administrative services that allow all interested parties to be well informed, while protecting the City's critical data and operating systems.

# **OPERATING BUDGET POLICIES**

**Scope** - It is the City's policy to budget for all governmental and proprietary / enterprise funds (business-type activities – water, sewer and garbage).

- . The operating budget to consist of the funds relating to governmental activities (general government, public safety, public works, parks and recreation, library and community development);
  - General | Fund 100
  - Ambulance | Fund 230,
  - Center for the Arts | Fund 250,
  - CCTV | Fund 614.
  - EDA | Fund 240,
  - Fire | Fund 220, and
  - Library | Fund 212

The City is required to report levy and expenditure amounts for our Debt Service Fund for Truth-in-Taxation (TNT) purposes, but these levies and expenditures are usually related to capital spending decisions and are therefore excluded from the operating budget policy.

**Accounting** – The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

These funds use the modified accrual basis of accounting for budgeting and reporting purposes. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they ae collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as





VERSION 2025.ADPTD12-09-2024 ANNUAL BUDGET

expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

**Stakeholder Input.** The annual budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Requests for new programs made outside the annual budget process are discouraged. The City will provide ample time and opportunity for public input into its budget process every year, including the use of the required TNT (truth in taxation) hearing.

**Balanced Budget Adoption** – The underlying practice is for a balanced budget. Meaning the City will not use internal or external short-term borrowing, asset sales, or one-time accounting changes to balance the operating budgets. The balanced budget will include a reasonable annual appropriation for contingencies and adjustments to achieve fund balances within established guidelines of the fund balance policy (under separate cover).

**Budgetary Controls** – The level of budgetary control is at the department level even though budgetary data is presented at lower levels (e.g. Operating Supplies, Small Tools & Minor Equipment, Other Professional Services, and Capital Outlay). Expenditures should not exceed budget appropriations for the department unless offset by increases in revenues or unless the purchase was made in accordance with the City's Equipment Replacement / Capital Improvement Plan. All unencumbered appropriations lapse at year-end.

The City Administrator may approve budgetary transfers. The City Council may approve supplemental purchases.

**Monitoring** - Department heads are responsible for administration of their respective department budgets. Such responsibility includes reviewing monthly financial reports to detect errors and assess progress, staying within budget authorization, and submitting requests for budget adjustments, when required.

# REVENUE POLICIES

**Policies -** The City will endeavor to maintain a diversified and stable revenue system to shelter programs and services from short-term fluctuations in any single revenue source.

**Property Taxes** - It is beneficial for residents and for the City to keep tax rates competitive and consistent from year to year. The City will strive to proactively avoid large increases in the tax rate.

Fees and Charges - The City will consider policy objectives and market rates when setting fees.

**Investment Income** - The City will reasonably budget for investment revenue in the operating budgets based on the conservative investment strategy outlined in our investment policy (under separate cover).

Adopted by City Council Sep 08, 2008 | Revisions Adopted City Council Aug 23, 2021 | Adopted Annual Review: Jan 9, 2023 | Adopted Annual Review Jan 8, 2024 | Revisions Adopted Dec 9, 2024 – Annual Meeting Distribution Jan 13, 2025.

Resources: City of Edina – Financial Management Policies – Adopted February 20, 2007 (Rev 03,2007, 12/2009 & 12/2011), David Drown & Associates Service Professional – Mike Bubany



# CAPITAL OUTLAY PLAN

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

# **PURPOSE**

The goal of the City's Outlay Plan is to develop a comprehensive program for use by decision makers to guide capital investments in equipment and assets based on an assessment of the community's needs, taking into account the best use of limited resources while providing efficient and effective municipal resources.

There are four components to the City's Capital Outlay Plan.

- Departmental Capital Goods / Equipment Replacement Schedules
- Capital Improvement Plan (CIP)
- Capitalization
- Sale of Merchandise

# DEPARTMENTAL CAPITAL GOODS / EQUIPMENT REPLACEMENT SCHEDULES -

The city strives to maintain its physical assets at a level that minimizes future repair and maintenance costs. To accomplish this goal, the City has established the Departmental Capital Goods / Equipment Replacement Schedules to annually budget and set aside funds for the timely replacement of city equipment.

Departmental Capital Goods / Equipment Replacement Schedules (Reserve Funds) are maintained for;

- Library | Fund 212
- Fire Department | Fund 221
- Ambulance Department | Fund 231
- CCA | Fund 251
- Water Department | Fund 601
- Sewer Department | Fund 602
- Cable Access Department | Fund 615
- General Fund | Fund 801
  - City Clerk Department | 41500
  - o Municipal Building | 41940
  - Police Department | 42110
  - Street Department (incldng Civil Defense) | 43100
  - o Parks Department | 45200
  - Technology Shared Components | 49950

# CAPITAL IMPROVEMENT PLAN (CIP) -

The CIP is a five-year plan for capital improvements that is updated annually. The CIP process
includes analyzing projects contributing to the public health and welfare, projects helping to
maintain and improve the efficiency of the existing systems, and projects that define a future
need within the community.

Resources: City of Edina – Financial Management Policies – Adopted February 20, 2007 (Rev 03,2007, 12/2009 & 12/2011), David Drown &



# CAPITAL OUTLAY PLAN

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

- The city will identify the estimated cost and potential funding sources for each capital project proposal in the CIP. Purchase contracts for equipment and projects included in the CIP must still be properly authorized according to the City's Purchasing Policy.
- The CIP will include equipment and projects from any City Fund.

### CAPITALIZATION POLICY

# **CAPITALIZATION POLICY PURPOSE**

To provide uniform criteria for identifying City expenditures to be depreciated and for the proper asset classification of capital expenditures, including guidelines for determining the economic useful life of assets.

## **CAPITALIZATION POLICY**

# A. SUMMARY OF GENERAL POLICY

- 1. It is the general policy of the City of Chatfield to identify an expenditure as a capital asset if it meets the following requirements:
  - a. Is City owned
  - b. Costs **\$5,000** or more
  - c. Has an economic useful life greater than **five** years
- 2. Expenditures on existing assets may be capitalized if the asset's productive capacity is significantly improved or the useful life of the asset is extended by one year or more. Replacement will be capitalized if they meet the three criteria listed above.
- 3. Capital items in most cases are new or replacement purchases that have been planned for as part of the Capital Goods Replacement Plan. Expense items are generally those which are used up in a short time (less than five years) or are expenditures which maintain an existing asset in good condition, but do not improve it from its original condition.
- 4. Lower-value (cost below \$5,000) tools and equipment are expensed to reduce the bookkeeping costs of tracking and depreciating them but should be inventoried and tracked if over \$1,000.

### B. Definitions and Policy Interpretation

- 1. Asset Expenditure:
  - a. Assets may be land, buildings, equipment, roadways, physical goods of various kinds, computer software, certain intangible long-lived benefits such as easements, and in certain instances, the cost of demolition, relocation, or renovation of assets. Expenditures for such goods, services and benefits may qualify as capital expenditures. The "cost" of the asset

Resources: City of Edina – Financial Management Policies – Adopted February 20, 2007 (Rev 03,2007, 12/2009 & 12/2011), David Drown & Associates Service Professional – Mike Bubany



# CAPITAL OUTLAY PLAN

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

includes purchase price (including shipping costs), construction costs (including labor, material and overhead used in construction; and reports, studies, plans, consulting, and architectural fees, etc., required in the construction process), capitalized interest (the cost of financing the asset), and in limited, defined instances; (a) the cost of outside legal costs, and (b) qualifying environmental cleanup and mitigation expenditures. Note: Warranty costs and maintenance agreements are not capital expenditures; they are operating costs and must be expensed.

- b. A combined or unitary concept will be used in identifying newly purchased or newly constructed assets, and a separable concept when replacing, renovating, or improving major components of existing assets. Example: A newly constructed building is identified as a unitary asset, even though it is composed of major subcomponents. If the HVAC system of an old building is replaced, the new HVAC system is identified as a separable new component with its own estimated useful life. Major components of City assets may be considered separable and subject to separate asset identification, (i.e., an HVAC system, a truck engine, a crane cab, or a building roof). In these cases, either the separable asset may be given; (a) its own new life; (b) the remaining life of the existing asset; or (c) the life of the major asset may be extended, depending on the facts in each case. In other more restricted cases, integral, nonseparable elements are considered maintenance expense of the major asset. Example: when bridge pilons are repaired or replaced such expenditures are considered maintenance expense for the bridge and are not capitalized.
- c. For purchases, it is policy to identify an expenditure as a unitary "system" whenever the components, taken together, may reasonably be understood to work as a single unit. For example, if a purchase is made for a computer, monitor, keyboard, and software, it is understood that this is a purchase of a computer "system". If these components, purchased together, cost \$5,000 or more (including shipping costs), then the expenditure is considered a single purchase of a computer system and is capitalized as a unit. (Note: Warranty costs and maintenance agreements may not be Capital Expenditures and must be excluded from the calculation which determines asset cost.)
- d. For purchases in volume of capital items with unit value less than \$5,000 and if the aggregate total of the item exceeds \$5,000, then the group of items may be capitalized providing that the two other tests for capitalization are met (i.e., they must be City-owned and have a useful life of more than 5 years). For example, if one filing cabinet is purchased

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# CAPITAL OUTLAY PLAN

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

for \$500, the item will be expensed; but if ten \$500 cabinets are purchased together, they may be capitalized since the aggregate cost is \$5,000. This policy is subject to further interpretation depending on the facts in each case. For example, the purchase of one hundred \$50 wastebaskets would not be considered a capital purchase. In most situations, it is the intention of this policy to capitalize aggregate purchases \$5,000 or greater) of furniture, fixtures, and equipment where unit values are at least in the range of \$500 to \$1,000. Items valued at less than \$500 are generally treated as consumable supplies and expensed even though their useful lives may exceed five years. The reason for this policy is to reduce the bookkeeping and tracking expense for lower valued capital expenditures. The Clerk's department will decode policy in those cases where differences of interpretation are otherwise unresolved.

Individual assets that cost less than \$5,000, but that operate as part of a network, or are part of a kit or collection, will be capitalized in the aggregate, using the group method, if the estimated average useful life is more than five years. The following networks / kits / collections exist within the city

• The telephone system, with an estimated useful life of 10 years.

#### 2. Depreciation

Assets lose value over time; this loss of value is depreciation cost. The principal objective in accounting for depreciation is to charge each accounting period for the estimated loss in value of the depreciable assets incurred during that period.

The City of Chatfield will utilize the straight-line method of depreciation for all assets. Salvage value will not be utilized. Assets will be fully depreciated and carried on the books at \$0.00 value when the book life of the asset has been reached.

#### 3. Economic Useful Life

- a. "Economic useful life" is generally construed to mean the period (years) during which the asset is providing benefit to the city. The "physical life" of an asset is the period (years) in which the asset can perform as originally designed, built, and maintained. The economic useful life of an asset may be the same as the physical life, or it may be shorter.
- b. It is general policy to the City to assign asset lives based on an estimate of the period of productive benefit to the City; that is the economic useful life

Resources: City of Edina – Financial Management Policies – Adopted February 20, 2007 (Rev 03,2007, 12/2009 & 12/2011), David Drown & Associates Service Professional – Mike Bubany



# CAPITAL OUTLAY PLAN

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

of the asset. This generally aligns with the useful life of the departmental equipment replacement schedules.

- 4. Improvement: General Improvements & Public Improvements
  - a. Improvement.

Improvement is a common term used to describe the construction or purchase of a new asset or the betterment of existing facilities or assets. For example, all qualifying expenditures are incorporated into the city "Capital Improvement Program" (CIP. The term "improvement" in a more restricted sense means:

- (i) The substitution of a better asset for one currently in use
- (ii) The expansion of an existing facility to accommodate increased volumes.
- (iii) The modification of an existing asset to meet a new or changed use (one not intended by its original design).
- b. General Improvements

Expenditures for an improvement are capital expenditures and may be given a separable asset life, or an asset life corresponding to the remaining life of the existing asset; or the existing life may be extended (minimum extension of three years).

c. Public Improvements

"Public Improvements" means improvement to assets used by the public: for example, roads, parking lots, sidewalks, parks, etc.

In the case of streets and roads – if the work done impacts the "base" structure the improvement should be capitalized. i.e., sealcoating is considered maintenance – an overlay is considered capital.

Version 2025.Adptd12-09-2024.doc

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# **CAPITAL OUTLAY PLAN**

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

5. Asset Classes & Estimated Useful Lives (if not listed follow the assigned Useful Life from the Departmental Capital Goods Replacement Schedules)—

Classes of Assets	Threshold	Useful Life
Buildings / Structures  • Seasonal / Shelters – 20 years  • Sewer Treatment Plant – 25 years  • Buildings – 40 years	\$5,000	10 – 40 yrs.
Building Improvements  • HVAC Systems – 20 years  • Roofing – 20 years  • Carpet Replacement – 10 years  • Electrical / Plumbing – 30 years	\$5,000	5 – 30 yrs.
Equipment / Machinery  • Fire Department Air Bottles 15 years  • Pick Ups – 5 years  • Plows – 15 years  • Dump Trucks – 15 years  • Playground Equipment, Scoreboards, bleachers, radio towers, lights, fishing dock – 20 years  • EMS Training Equipment – 10 years  • Telephone System – 10 years	\$5,000	5 – 20 yrs
Furniture & Fixtures  • Desks, tables, chairs – 15 years	\$5,000	5 – 12 yrs
Infrastructure  • Drainage Sys Catch basins & storm pipe – 40 years  • Water Dist. System – Pipes – 40 years  • Sewage Collection Sys.– Manholes & Pipes – 40 yrs.  • Wells & Storage Syst. – 40 years  • Lift Stations – 30 years  • Streets - New (bituminous) 40 years  Over lay (bituminous) 20 years  • Sidewalk – 20 years  • Lights – 20 years  • Curb & Gutter – 40 years	\$5,000	20 – 40yrs
Vehicles  • Ambulances – 10 years  • Cars / Light Trucks – 5 years  • Fire Trucks –15 years	\$5,000	5 – 10 years

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# **CAPITAL OUTLAY PLAN**

VERSION 2025.ADPTD12-09-2024 (Dept Capital Goods | CIP | Capitalization & Sale of Merch.)

All fixed assets with a useful life of more than one year and an original value between \$1,000 and \$5,000 will be recorded and inventoried but will not be capitalized and depreciated. These records will be compiled and maintained by the individual departments. The Clerks department will track capitalized assets only.

# \*SALE AND DISPOSAL OF CITY EQUIPMENT / GOODS

SALE AND DISPOSAL POLICY PURPOSE

This policy is intended to streamline the process of disposing of equipment and tangible goods that are no longer needed by the City of Chatfield. Unless otherwise directed by the City Council, all equipment and goods that are owned by the city but no longer needed, \* with the exception of land and buildings, and specialty equipment such as ambulances and fire trucks, are to be sold via a standard process.

#### **PROCESS STEPS**

- On a routine basis, the city will make it known that standard procedure for disposing of equipment and goods includes the advertisement of these items on publicsurplus.com.
- 2. A notice will be placed in the City's official newspaper, making residents aware that an item will be listed for sale and directing them to the public surplus website.
- 3. Each item will be posted on publicsurplus.com for a minimum of ten business days.
- 4. The Department Head responsible for the decision to sell the equipment will report the matter to the appropriate City Council Committee either immediately prior to, or immediately after, the sale of the item sold.
- 5. All proceeds from the sale of these goods will be placed in the reserve fund for future capital purchases of the appropriate Department.

Department Heads will determine the need to dispose of the various pieces of equipment within their area of responsibility and will coordinate the sale of the items with the City Administrator. The City Administrator will have the primary responsibility to coordinate the sale of the goods, with the responsible Department Head being available to answer questions or show the item to interested parties.

An employee who violates this policy may be subject to disciplinary action up to and including termination.

Capital Outlay Policy Adopted by City Council Sepr 08, 2008 | Capitalization Policy Adopted Jun 14, 2004 | Capitalization Policy Revised Novr 1, 2007 | Capital Outlay Policy Revisions Adopted Octr 25, 2021 | Capital Outlay | Capitalization & Sale of Merchandise Policy Combined Jan 09, 2023 | Capitalization Policy revised to remove collections Ma, 2023 | 2024 Annual Review Revisions Adopted Jan 8, 2024 | 2025 Annual Review Revisions Adopted Dec 9, 2024 – Annual Meeting Distribution Jan 13, 2025



VERSION 2025.ADPTD12-09-2024 DEBT MANAGMENT

**Purpose** – To provide guidelines to the issuance of debt.

**Policy Limits** – The City will use debt only for capital improvement or projects that have a life of more than 4 years. The City will avoid using debt for cash flow borrowing, operations or repairs.

When possible, the City will not use debt to finance equipment purchases when it is possible to purchase the equipment on a pay-as-you-go basis with equipment replacement program or capital goods replacement plan reserves.

The City shall use its bonding authority to facilitate private development only when the development merits special consideration.

The City's capital outlay plan shall contain debt assumptions which match this policy and requires a commitment to long-range financial planning which looks at multiple years of capital and debt needs.

**Legal Limits** – Minnesota Statutes, Section 475 prescribes the statutory debt limit that outstanding principal of debt cannot exceed 3% of estimated market value. This limitation applies only to debt that is wholly tax-supported. The type of debt included is either general obligation debt of any size bond issue (G.O.) or lease revenue bond issues that were over \$1,000,000 at the time of issuance. However, there are also several other types of debt that do not count against the limit. G.O. tax increment, G.O. special assessment, G.O. utility revenue, G.O. recreational facility revenue, and HRA-issued debt are considered to have a separate revenue source other than just taxes and are excluded from the legal debt limit calculation. Local ordinances do not limit the City's ability to issue debt.

**Issuance Practices** - The City will utilize the sales method that is most advantageous after considering a variety of factors, including but not limited to, structure, size, term, market conditions, applicable regulations, etc.

The City will determine the sales method after consulting with the City's Municipal Advisor and / or other appropriate parties.

**Debt Structuring – The City's** collective debt shall amortize at least 50% of its principal within 15 years. In all cases, the maturity shall not exceed the life of the related assets.

**Conduit Debt** – The City may participate in conduit debt financings. Development proposals are reviewed to determine if they meet program objectives and whether the proposals are financially feasible.

It is the practice of the City to charge fees that range from 0.25% to 2.00% of the bond offering to cover the City's cost.

**Refunding** – Current refunding bonds may be utilized when the projected savings, after factoring in all costs, yields enough savings to warrant moving forward. Council will determine on a case-by-case basis if sufficient savings have been attained.

Advance refunding bonds may be utilized when statutory savings are met (present value savings is at least 3% of refunded debt service).

Adopted Sep 08, 2008

Revisions Adopted Oct 25, 2021

Adopted | Annual Review: January 9, 2023

Adopted | Annual Review: January 8, 2024

Adopted | Annual Review Dec 9, 2024 – Distribution Annual Mtng Jan13, 2025

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VERSION 2025.ADPTD12-09-2024 FUND BALANCE

## **FUND BALANCE POLICIES**

**Purpose** – To provide a stable financial environment for the City of Chatfield's operations that allows the City to provide quality services to its residents in a fiscally responsible manner to keep services and taxes as consistent as possible over time. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained. The City of Chatfield uses fund accounting to ensure and demonstrate compliance with finance-regulated legal requirements.

#### **Definitions & Policies**

**Fund Balance** - Describes the difference between assets and liabilities in the governmental funds (general fund, special revenue funds, capital project/reserve funds, debt service funds and permanent funds). This policy covers the governmental funds (general fund and special revenue funds) unreserved fund balances (100, 211, 220, 230, 240, 614)

Fund balance is classified as non-spendable, restricted, committed, assigned, or unassigned according to the following definitions:

- NONSPENDABLE -that portion of the fund balance that is not in a spendable form.
   Included in this category are advances to other funds, prepaid items and inventory.
   Policy At the end of each fiscal year, the City will report the portion of the fund balance that is not available for spending.
- RESTRICTED- the portion of the fund balance that has external constraints placed upon their use.
  - (external creditors, grantors, contributors, laws, or regulations of other governments. e.g., encumbrances for goods or services with outside parties-creditors, grantors outstanding at the end of the year, or restricted by state statutes or grant requirements placed on the use for specific purposes).
  - **Policy** At the end of each fiscal year, the City will maintain a restricted fund balance equal to the amounts required to accommodate; prepaid expenditures, encumbrances or funds restricted by enabling legislation.
- COMMITTED- the portion of the fund balance for a specific purpose by Council action.
   The constraints cannot be changed or removed without Council action.
   (for example, an ordinance or resolution passed by a city council).
  - **Policy** At the end of each fiscal year, the City will maintain a committed fund balance for long-term loan receivables such as advances to other funds or otherwise constrained for specific purposes by City Council.
- ASSIGNED the portion of the fund balance that reflects the amounts the City intends to use for a specific purpose. (not restricted nor committed)

The City Council, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The council also delegates the power to assign fund balances to the City Administrator. This is the portion of the-fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. capital goods replacement - the constraint on use is not imposed by external parties or by formal council action). In governmental funds other than the general fund (special revenue funds, capital project funds, debt service funds and permanent funds), assigned fund balance represents the amount that is not restricted or committed.





VERSION 2025.ADPTD12-09-2024 FUND BALANCE

## Policy -

**Capital Goods Replacement** - At the end of each fiscal year, the City will maintain an assigned fund balances for equipment replacement according to the City's Capital Improvement Plans. This includes funds; 801 for the general fund departments, 212 for the library, 221 for the fire department, 231 for the ambulance, 251 for CCA, 615 for CCTV,801 for the general fund, as well as balances in 601 for the water department and 602 for the wastewater department.

**Special Revenue Funds Cash Flow** - At the end of each fiscal year, the City will maintain an assigned portion of the fund balance for cash flow in a range equal to 20-40% of the following year's budgeted revenues. This includes funds 211 for the library, 220 for the fire department, 220 for the ambulance, 240 for EDA, 250 for CCA, and 614 for CCTV.

• UNASSIGNED- is the residual classification for the positive fund balance within the General Fund which has not been classified within the above-mentioned categories as well as the negative fund balances in other governmental funds. This is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications and, therefore, not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the undesignated portion, there is a need to maintain a certain funding level. Undesignated fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as undesignated can be used to cover expenditures for revenues not yet received.

#### Policy -

**General Fund Cash Flow** - At the end of each fiscal year, the City will maintain an unassigned portion of the fund balance for cash flow in a range equal to 40 – 60% of the following year's budgeted tax revenue (Tax Levy, Local Government Aid & Market Value Credit). In addition to cash flow needs this accommodates compensated absence liability and emergency contingency concerns.

If amounts designated for cash flow fall above or below the desired range, the City Administrator shall report such amounts to the City Council as soon as practical after the end of the fiscal year. Should the actual amount designated for Cash Flow fall below the desired range, the City shall create a plan to restore the appropriate levels. Should the actual amount designated for cash flow rise above the desired range, any excess funds will remain undesignated pending the Council's final decision concerning transfer to another fund. It is the policy of the City that, to the extent possible, such excess funds will be transferred to the Special Projects Undesignated Reserve Fund (801Und).

Adopted Sepr 08, 2008 | Revisions May 23, 2022 |
Adopted | Annual Review Jan 9, 2023
Adopted | Annual Review Jan 8, 2024
Adopted | Annual Review Dec 9, 2024 — Distribution Annual Mtng Jan 13, 2025



# VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

#### 1. Policy

The investment program shall be operated in conformance with federal, state, and other legal requirements, including Minn. Stat. § 118A. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with minimum risk while meeting the daily cash flow demands.

Investment income will be allocated annually to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

#### POLICY CONSIDERATIONS

## **EXEMPTIONS**

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

#### APPROVAL OF INVESTMENT POLICY

The investment policy shall be formally approved and adopted by the Chatfield City Council.

#### **AMENDMENTS**

This policy shall be reviewed on an annual basis at the Annual Meeting. Any changes must be approved by the Chatfield City Council.

## 2. Scope

This policy applies to the investment of all funds of the City of Chatfield and Chatfield Economic Development Authority (the "City") except those (if any) which are governed in another manner by specific reference in federal, state and/or local statutes. Proceeds from certain bond issues may be covered by a separate policy to conform to federal requirements.

All assets to which this policy applies are accounted for in the City's annual Financial Statements and include;

General Fund (Governmental Fund)

Special Revenue Funds (Governmental Fund)

**Debt Service Funds** 

Capital Project Funds (Governmental Fund)

Enterprise Funds (Proprietary Fund)

Internal Service Funds (Proprietary Fund)

**Custodial Funds** 

Any other newly created fund

The City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.

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# VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

#### 3. STANDARDS OF CARE

#### PRUDENCE

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

# Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

### **DELEGATION OF AUTHORITY**

Authority to manage the investment program is granted to the City Administrator, hereinafter referred to as investment officer. Responsibility for the operation of the investment program is hereby delegated to the investment officer by the City Council, who shall act in accordance with established procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer.

#### 4. INVESTMENT GENERAL OBJECTIVES

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and return on investment:

#### Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, through diversification and maturity limitations for each pool of fund of investments. The objective will be to mitigate credit risk and interest rate risk.

#### CREDIT RISK

The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

# Chatfield MINNESOTA

# FINANCIAL MANAGEMENT POLICIES

VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

- Limiting investments to the types of securities identified as authorized in section 5 of this investment policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers
  with which the City will do business in accordance with those defined in Section 7 of
  this investment policy.
- Diversifying the investment portfolio so that the impact of price fluctuations from any one type of security or from any one individual issuer will be minimized in accordance with section 9 of this investment policy.

## INTEREST RATE RISK

The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in money market checking accounts, shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section 8).

#### LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist of some securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

#### Yield Return on Investment

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- Liquidity needs of the portfolio require that the security be sold.

### 5. AUTHORIZED INVESTMENTS

### *Investment Types*

Consistent with Minn. Stat. § 118A, the following investments will be permitted by this policy:

# United States securities (§ 118A.04 Subd.2)

Public funds may be invested in governmental bonds, notes, bills, mortgages (excluding high-risk mortgage-backed securities), and other securities, which are direct obligations or



# VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress.

## MONEY MARKET FUNDS

Money market funds consisting of United States Treasury Obligations and/or Federal Agency Issues and/or repurchase agreements as long as it is rated AAA by two rating agencies.

## MINNESOTA JOINT POWERS INVESTMENT TRUST

City funds may be invested in agreements or contracts for shares of a Minnesota joint powers investment trust whose investments are restricted to comply with Minnesota Statutes.

# STATE AND LOCAL SECURITIES (§ 118A.04 SUBD.3):

- (1) any security which is a general obligation of any state or local government with taxing powers which is rated "A" or better by a national bond rating service;
- (2) any security which is a revenue obligation of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- (3) a general obligation of the Minnesota housing finance agency which is a moral obligation of the state of Minnesota and is rated "A" or better by a national bond rating agency.
- (4) any security which is an obligation of a school district with an original maturity not exceeding 13 months and rated in the highest category by a national bond rating service or enrolled in the credit enhancement program.

### COMMERCIAL PAPERS (§ 118A.04 SUBD.4):

Funds may be invested in commercial papers issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by at least two nationally recognized rating agencies and matures in 270 days or less.

# TIME DEPOSITS (§ 118A.04 SUBD.5):

Time deposits (brokered) that are fully insured by the Federal Deposit Insurance Corporation, the National Credit Union Administration, or bankers acceptances of United States banks (excluding local time deposits that are fully collateralized as addressed in M.S. 118A.03.

### FULLY COLLATERALIZED DEPOSITS

Certificates of deposit and other evidences of deposits at financial institutions that are fully collateralized as required by state statute.

## 6. SAFEKEEPING AND CUSTODY

## Safekeeping

Consistent with Minn. Stat. § 118A.06(a), Investments may be held in safekeeping with;

- (1) Any Federal Reserve Bank,
- (2) Any bank authorized under the laws of the Unites States or any state to exercise corporate trust powers, including, but not limited to, the bank from which the investment is purchased;

Resources: City of Edina – Financial Management Policies – Adopted 1/5/2010 (Rev 05/19/2015), David Drown & Associates, Northland
Securities & Smith Schafer Certified Public Accountants and Consultants



VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

- (3) A primary reporting dealer in Unites States government securities to the Federal Reserve Bank of New York or;
- (4) A securities broker-dealer, or an affiliate of it, that meets the following requirements:
  - a. It is registered as a broker-dealer under chapter 80A or is exempt from the registration requirements;
  - b. It is regulated by the Securities and Exchange Commission; and
  - c. It maintains insurance through the Securities Investor Protection Corporation or excess insurance coverage in an amount equal or greater than the value of the securities held.

The City's ownership of all securities in which the fund is invested must be evidenced by written acknowledgements identifying the securities by the names of the issuers, maturity dates, interest rates, CUSIP number or other distinguishing marks.

### Collateralization

In accordance with M.S. 118A.03 on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.

# 7. FINANCIAL INSTITUTIONS, SECURITY DEALERS, AND CONSULTANTS

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 in total assets and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker certification form (annual) (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the City's investment policy.

The broker/dealer must sign the Broker Notification and Certification form required by Minnesota Statutes 118A, including this investment policy, prior to any investment transaction with the City. The Broker Notification and Certification must be updated annually.

Resources: City of Edina – Financial Management Policies – Adopted 1/5/2010 (Rev 05/19/2015), David Drown & Associates, Northland Securities & Smith Schafer Certified Public Accountants and Consultants





# VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

### 8. INVESTMENT PARAMETERS

#### DIVERSIFICATION

The investments shall be diversified by:

- limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities and collateralized deposits),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- investing a portion of the portfolio in readily available funds such as local government investment pools or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

#### MAXIMUM MATURITIES

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than an average expected life of ten (10) years from the date of purchase or in accordance with state and local statutes and ordinances.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding ten (10) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

#### COMPETITIVE BIDS

The investment officer shall consider multiple competitive offerings on all purchases of investment instruments purchased. The investment officer shall have no obligation to purchase and may decline on any or offerings.

## 9. INTERNAL CONTROLS

The investment officer shall establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

### **10. Performance Standards**

The City's cash management portfolio shall be designed with the objective of meeting or exceeding the average return on three-month U.S. Treasury bills during a market/environment of stable interest rates. The portfolio will take into consideration investment risk constraints and cash flow needs.

Resources: City of Edina – Financial Management Policies – Adopted 1/5/2010 (Rev 05/19/2015), David Drown & Associates, Northland Securities & Smith Schafer Certified Public Accountants and Consultants



# VERSION 2025.ADPTD12-09-2024 INVESTMENT MANAGEMENT

#### 11. REPORTING

The City Clerk's Office shall prepare an investment report quarterly. This report will be prepared in a manner which will allow the City to ascertain whether investment activities conform to the investment policy. The report should be provided to the City Council. The report will include the following:

- Listing of investments by maturity date
- Average weighted yield performance tracking compared to 3 month US Treasury Bills
- Percentage of the total portfolio by institution
- Percentage of the total portfolio by length of time to call/maturity.

Adopted Sep 08, 2008

Amendment Adopted Jun 27, 2022

Adopted | Reviewed Jan 09, 2023

Adopted | Reviewed Jan 08, 2024

Adopted | Annual Review Dec 9, 2024 – Distribution Annual Mtng Jan 13, 2025

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# **ACCOUNTING PROCEDURES | PRACTICES &**

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

# HISTORICAL REFERENCE & BACKGROUND:

The 2008 audit identified two significant deficiencies in internal control.

-Accounting and Financial Reporting / Segregation of Duties – This deficiency is inherent in an entity of this size and is not a newly reported deficiency. The report went on to say that it would not be practical for the entity to devote the resources required to overcome this limitation. This deficiency will continue to be reported annually. The only action we can take is to constantly be aware of this and realize the concentration of duties and responsibilities in a single individual is not desirable from an accounting point of view. We have segregated the duties and implemented cross checks in our practices to the degree we can with the resources we have.

This document was created in 2009 in response to the second deficiency that was identified.

Documentation of Accounting Policies and Procedures – The City should document its accounting policies and procedures in a written policy manual which spells out the accounting policies and procedures that make up the City's internal control system. The documentation should describe the procedures as they are intended to be performed and indicate which employees are to perform which procedures.

The audit comment from Smith Schafer and Associates was that during their audit they became aware of a matter that was an opportunity for strengthening internal controls and operating efficiency.

In response to this opportunity, the accounting internal control practices have been documented.—The first section provides background information from the State Auditor's office as well as from the City's Code. This purpose of providing the background information is to provide a point of reference for expectations and to provide a basis to measure compliance in order to ensure our practices are sound.

General Overview Statement for City of Chatfield Internal Control Procedures

The City of Chatfield strives to perform daily operations with practices that strike a balance of sound internal accounting controls that fulfill statutory requirements, while also maintaining operational efficiencies, and managing the costs of providing the control in order to safeguard funds, manage assets, provide financial statements that conform to generally accepted accounting principles, and manage finances with responsible stewardship to ensure-public confidence and maintain the integrity of the financial systems.

All personnel with a role in the management of the City of Chatfield's fiscal operations are expected to uphold the policies in this manual. It is the intention of the City of Chatfield that this accounting manual serve as our commitment to proper, accurate financial management and reporting.

# THE PURPOSE OF DOCUMENTING THESE PRACTICES IS TO:

- Enhance employees' understanding of their role and function in the internal control system;
- Establish responsibilities;
- Provide guidance for employees;
- Improve efficiency and consistency of transaction processing
- Improve compliance with established policies;
- Help prevent deterioration of key elements in the entity's internal control system;
- Maintain consistency in procedures from year to year and during employee transitions; and
- Help decrease circumvention of the entity's policies.



# HISTORICAL REFERENCE & BACKGROUND (CONT.):

# INTERNAL CONTROL TOPICS:

STATE AUDITOR & CHARTER REFERENCE INFORMATION
SEGREGATION OF DUTIES
REVENUE MANAGEMENT | RECEIPTS
EXPENSE MANAGEMENT | DISBURSEMENTS

US BANK ONE CARD & FUEL CARD PRACTICES

RECONCILIATIONS

PETTY CASH FUND

FIXED ASSET MANAGEMENT

PAYROLL

COMPUTER SYSTEM BACKUP PROCEDURES

ANNUAL CHECK LIST

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# **ACCOUNTING PROCEDURES | PRACTICES &**

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

# HISTORICAL REFERENCE & BACKGROUND (CONT.):

# INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION

STATE OF MINNESOTA - OFFICE OF THE STATE AUDITOR - STATEMENT OF POSITION -THE IMPORTANCE OF INTERNAL CONTROLS 2007-1010 —REVISED: FEB 2014 REVIEWED: FEB 2014

Internal controls are designed to protect a local government unit from loss or misuse of its assets. Internal controls also ensure that all transactions are properly authorized, and the information contained in financial reports is reliable.

This Statement of Position will provide public officials and employees with practical answers to some of the questions most frequently asked about internal controls.

### What is the purpose of internal controls?

An internal control is a process by which an entity attempts to prevent or minimize the likelihood of accountingrelated errors, irregularities, and illegal acts. Internal controls help safeguard funds, provide efficient and effective management of assets, and permit accurate financial accounting. Internal controls cannot eliminate all errors and irregularities, but they can alert management to potential problems.

#### How much will this cost?

The cost of internal controls should never exceed their expected benefit. When adopting policies and procedures on internal controls, maintain a balance between what is needed to ensure public confidence and to maintain the integrity of the financial systems, and the cost of providing the control in terms of money, time, and efficiency. Many simple and cost-effective internal control procedures are available.

### Does someone need to review every transaction?

No. It is not practical or profitable to attempt to independently review every transaction. Instead, management should be alert to "red flags" that could indicate potential problems. Looking into "red flags" will not only detect irregularities, but it will also prevent them from occurring in the first place because an environment of accountability will have been established.

## What are some "red flags"?

When an alert is raised, follow-up is critical. Too often we see "red flags" continue unabated long after they were first detected and reported. Here are some examples that would merit further review:

- Any unusual discrepancy between actual performance and anticipated results (for example, a major budget overrun in "supplies" or an unexplained decline in user fees);
- Receipts not matching deposits;
- Disbursements to unknown and/or unapproved vendors;
- One signature on checks or pre-signed blank checks;
- Gaps in receipt or check numbers;
- Late reports; or
- Disregard for internal control policies and procedures.

## What types of control policies and procedures should be implemented?

The control policies should be adequate to ensure that:

All transactions are properly authorized;



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# HISTORICAL REFERENCE & BACKGROUND (CONT.):

# INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

- Incompatible duties are segregated;
- Accounting records and documentation are properly designed and maintained;
- Access to both assets and records is controlled; and
- Accounting data are periodically compared with the underlying items they represent.

Extra care needs to be taken where cash transactions are involved (for example, liquor stores, park and recreation programs, or petty cash funds).

## What does it mean to segregate incompatible duties?

Simply put, no employee should be in a position to commit an irregularity and then conceal it. An example taken from everyday life is a movie theater where one person sells tickets and another person collects the tickets. This helps prevent the person selling the tickets from: (1) collecting the price of the ticket, but allowing entry without a ticket (allowing the ticket seller to pocket the ticket payment without being detected); or (2) allowing entrance without the purchase of a ticket.

Duties can be segregated by department or by individual. Examples of incompatible duties that should be performed by separate individuals are:

- Receipting collections, posting collections to registers, and making bank deposits;
- Signing checks, and reconciling the bank accounts;
- Receipting collections, and posting collections to the accounts receivable records; and
- Approving receivable write-offs/write-downs, and posting adjustments to the accounts receivable records, adjusting accounting codes, and reviewing the monthly detailed report of receipts and disbursements for accuracy.

### What if we are too small to be able to segregate duties?

If it is not practical to segregate duties, management should be aware of the lack of segregation and implement oversight procedures to ensure that employees are following other internal control policies and procedures. In addition, management may want to implement other controls. For example, a mandatory vacation policy or periodic rotation of duties among employees would allow management to observe if there is any noticeable change (for example, a marked increase in cash receipts) while another person is performing the duties. These alternative controls also help lessen potential disruptions caused by employee turnover.

#### Do some statutes require internal control procedures?

Yes. For example, the statutory requirement that more than one person must sign a check is designed to ensure a deliberate decision about who to pay, how much to pay, and when to pay bills. Pre-signing checks and signature stamps defeat those controls. Statutory requirements should be incorporated in the internal control policies and procedures.



# HISTORICAL REFERENCE & BACKGROUND (CONT.):

# INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

### What sort of accounting documentation is needed?

Accounting records need to be complete. Key documents (for example, invoices, receipts, checks) should be sequentially numbered. Voided documents should be retained. Record retention schedules should be followed. Employee timesheets should be reviewed and countersigned by a supervisor or other third- party.

### How do we "compare accounting data with the items represented"?

Bank statements should be routinely reconciled with the cash balances recorded in the books of the account. Check amounts should be compared with the claims approved, as recorded in the minutes. Any differences should be reconciled and documented. An annual inventory of fixed assets will ensure that all recorded items are still in your custody. Similar checks can be made of other accounts (for example, petty cash counts). Explanations of discrepancies should be corroborated by supporting documentation and evidence.

### Do we have to write down our procedures?

Proper documentation of control procedures is essential. Written policies and procedures outline the specific authority and responsibility of individual employees, providing for accountability. Written polices serve as a reference and training tool for new employees and ensure that procedures remain in place despite employee turnover. To be effective, an accounting policies and procedures manual must be complete, up-to-date, and readily available to all employees who need it.

#### Who is responsible for internal controls?

The governing body (county commissioners, city councils, and town boards) and management are responsible for establishing and maintaining internal controls. The governing body sets the tone, educates employees about the importance of internal controls, and provides funding to implement the controls. The governing body must ensure that internal controls remain a top management priority. Management is responsible for evaluating the effectiveness of internal controls on an on-going basis. Even the best- designed internal controls cannot be effective without the active involvement of management. Management can develop a favorable control environment by setting a positive tone, communicating to all employees the importance of internal controls, and taking appropriate action against staff who are not complying with approved internal control policies and procedures. Management should also encourage staff to communicate situations not addressed by the policies and procedures, so that policies and procedures may be adopted as necessary. Finally, management should try to make employees feel comfortable when reporting potential wrongdoing or violations of policies and procedures.



# HISTORICAL REFERENCE & BACKGROUND (CONT.):

# INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

REFERENCE: CITY OF CHATFIELD — CHARTER

CHAPTER 4 SECTION 16.5 - CITY ADMINISTRATOR -

■ D. To keep the city council fully advised as to financial conditions and needs of the city, and to prepare and submit to the city council for its consideration an annual budget and capital improvements program;

REFERENCE: CITY OF CHATFIELD — CODE OF ORDINANCES

CHAPTER 2 ADMINISTRATIVE CODE\* ARTICLE V — FINANCE —

DIVISION 1. GENERALLY

#### SEC. 2-75. DISBURSING FUNDS; PAYMENT OF BILLS.

All fund disbursements shall be by order signed by the mayor and administration, duly authorized by the city council, and every such order shall specify the purpose for which the disbursement is made, and indicate that it is to be paid out of the proper fund; but no such order shall be paid until there is money to the credit of the fund out of which it is to be paid sufficient to pay the same together with all then- outstanding encumbrances upon such fund. No claim against the city shall be allowed, except as otherwise provided in this Code, unless accompanied by an itemized bill and voucher, payroll, or timesheet signed by a responsible officer who has personal knowledge of the facts in the case, together with a certificate verifying the correctness and reasonableness of the claim. However, the city council may provide for the regular payment without specific individual authorization or the filing of an itemized bill and voucher, payroll, or timesheet of the salaries and wages of regular employees or laborers, and any other fixed charges which have been previously and duly regularly authorized.

(Code 1999, § 2.7)

#### Sec. 2-76. Purchases and contracts

The City Administrator is the chief purchasing agent of the city. Purchases and contracts exceeding \$20,000 are subject to the city council's advance approval. Unless otherwise provided in this Code. All contracts shall be made in accordance with law.

(Code 1999, § 2.8)

State law references: Uniform municipal contracting law, Minn. Stat. § 471.345.



# HISTORICAL REFERENCE & BACKGROUND (CONT.):

# INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

#### SEC. 2-96. GENERAL FUND.

The city shall maintain a general fund into which shall be placed or credited all moneys, and from which shall be paid all city expenses, not otherwise appropriated or provided for in other funds created in the city Charter or this article.

(Code 1999, § 2.3.1)

### SEC. 2-97. BOND, CERTIFICATES, AND WARRANT FUNDS.

Separate funds shall be maintained for each issue of bonds, certificates, or warrants in the resolution or ordinance authorizing such issuance and into each such separate fund shall be placed and credited all moneys received from taxes and assessments levied and revenues pledged for the payment of each such issue, together with any other moneys appropriated by the city council for their payments. From such funds shall be paid the principal and interest and fiscal agent's fees for making such payment as such become due.

(Code 1999, § 2.3.5)

### SEC. 2-98. LIBRARY FUND.

A library fund shall be maintained into which shall be placed and/or credited all moneys received from revenues of public libraries, from taxes levied therefore or from transfers from other funds. All disbursements shall be made pursuant to law.

(Code 1999, § 2.3.4)

State law references: Disbursements from library funds, Minn. Stat. §§ 134.11, 134.12.

#### SEC. 2-99. PUBLIC UTILITY FUND.

A public utility fund shall be maintained into which shall be placed and credited all moneys received from the operation of all public utilities or appropriated by the city council thereto, and from which shall be paid all expenses incurred through the operation of such public utilities.

(Code 1999, § 2.3.2)



### INTERNAL CONTROL TOPIC: SEGREGATION OF DUTIES

#### REFERENCE Avoiding Pitfall 04/13/2018

INFORMATION:

When employee responsibilities are arranged so that the work of one employee is checked by another, it is called "segregation of duties."

Ideally, no single official or employee should be able to:

- 1. Authorize a transaction;
- 2. Record the transaction in the entity's books; and
- 3. Obtain custody of the item resulting from the transaction.

Examples of incompatible duties that should be performed by separate individuals include:

- Receipting collections, posting collections to registers, and making bank deposits; or
- Signing checks and reconciling the bank accounts.

To put it another way, a person should not be in a position to commit an irregularity and cover it up.

Due to the limited number of personnel in smaller cities and towns, the segregation of accounting functions necessary to ensure adequate internal control is not always possible. In those situations, management should constantly be aware of this condition and realize that the concentration of duties and responsibilities in a single individual is not desirable from an accounting point of view. Example of incompatible duties that should be performed by separate individuals include: receipting collections, posting collections to registers, and making bank deposits; and signing checks and reconciling the bank accounts. To put it another way a person should not be in a position to commit an irregularity and to cover it up.

CITY OF CHATFIELD SEGREGATION OF DUTIES PRACTICES:

No financial transaction (authorization, recording & custody) shall be handled by only one person from beginning to end.

The following is a list of personnel who have responsibilities within the administration department:

#### City Council

- 1. Review detailed claim listing in each agenda packet showing the vendor to be paid, the amount, the fund being charged along with a brief description of the expense.
- 2. Review and approves quarterly financial reports.
- 3. Review and adopt annual levy and budget.
- 4. Reviews and approves all contracts for goods and services that exceed \$20,000.
- 5. Authorizes all interfund transfers.

#### Mayor

1. Signs all checks for city council approved expenditures, except for ACH payroll checks and EFT vendors (IRS, State of Minnesota, PERA, Investments, HSA, administrative processing fees, and debit transactions for lodging associated with approved departmental training).

#### City Administrator

- 1. Reviews monthly Revenue and Expenditure Guidelines and Monthly Bank Reconciliation spreadsheet.
- 2. Prepares annual levy and budget.
- 3. Prepares listing of interfund transfers.

#### Finance Director

- 1. Processes daily online banking / fund accounting batch posting reconciliation.
- 2. Processes disbursements into Fund Accounting to generate claims listing report for City Council Agenda Packets.
- 3. Generates monthly revenue and expenditure guideline reports.
- 4. Processes monthly / quarterly and annual sales and use tax
- 5. Reconciles the bank accounts.
- 6. Prepares quarterly finance report (1st, 2nd & 3rd Annual Financial Statement serves as 4<sup>th</sup> quarter).



### ACCOUNTING PROCEDURES | PRACTICES &

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

REFERENCE INFORMATION: When the segregation of accounting functions is not possible due to the size of the entity, management should constantly be aware of this condition. The concentration of duties and responsibilities in a single individual is not desirable from an accounting point of view. Additional internal control policies and procedures should be used to compensate for the lack of

Additional policies and procedures could include:

segregated duties.

- A formal, numbered receipt book should be used for all receipts;
- Minutes should include the claim number of bills approved for payment;
- Invoices should be canceled to ensure they are not paid twice
- Town supervisors or city council members should determine that reports are submitted promptly, and are in agreement with cash balances and grant expenditures; and
- The town board or city council should adopt a formal conflicts of interest policy.

Date this Avoiding Pitfall was most recently published: 04/20/2018

CITY OF CHATFIELD SEGREGATION OF DUTIES PRACTICES (CONT.)

- 7. Assists Department Heads and City Administrator-with annual budget.
- 8. Adds capital goods to fixed assets data base.
- 9. Processes quarterly water department sales and use tax.
- 10. Generates monthly Revolving Loan Fund receipt of payment and Payment Due report for EDA Consultant.
- 11. Has access to Root River State Bank On Line banking to provide enhanced internal control (along with City Clerk, Deputy Clerk, Assistant Deputy Clerk (s)).
- 12. Verifies ACH deposit amounts for Root River State Bank. City Clerk
  - 1. Processes receipts.
  - 2. Processes utilities.
  - 3. Processes the payroll, including payroll tax statements.
  - 4. Has access to Root River State Bank On Line banking to provide enhanced internal control (along with City Clerk, Assistant Deputy Clerk(s), & Finance Director).
  - 5. Provides receipt report for Revolving Loan Fund payments.

#### Deputy Clerk

- 6. Processes receipts.
- 7. Processes utilities.
- 8. Processes the payroll, including payroll tax statements.
- 9. Has access to Root River State Bank On Line banking to provide enhanced internal control (along with City Clerk, Assistant Deputy Clerk(s), & Finance Director).
- 10. Provides receipt report for Revolving Loan Fund payments.

#### Assistant Deputy Clerk

- 1. Processes recurring / utility disbursements into Fund Accounting.
- 2. Mails all checks for payments.
- 3. Routinely process payroll cycle for staff cross training.
- 4. Routinely process utility receipts & monthly billing cycle for staff cross training.
- 5. Receives and distributes all incoming mail.
- 6. Reconciles petty cash fund monthly.
- 7. Files claim vouchers.



All Department Heads

- Review all bills for appropriateness / receipt of services or merchandise, initial for authorization and provide expenditure code for process according to where the service or merchandise was budgeted (or forward electronically with notations to Finance Director).
- 2. Review detailed claim listing in each agenda packet showing the vendor to be paid, the amount, the fund being charged along with a brief description of the expense.
- 3. Assists with developing first draft of departmental budgets.
- 4. Accountability to approved departmental budgets in purchasing decisions and in preparing check request vouchers / invoices with the proper account code.



### **ACCOUNTING PROCEDURES | PRACTICES &**

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

### INTERNAL CONTROL TOPIC: REVENUE MANAGEMENT POLICY

REFERENCE INFORMATION:

Internal control is necessary for cash receipts to safeguard the assets of the city and to ensure that all cash funds intended for the city is received, promptly deposited, properly recorded, reconciled, and kept under adequate security.

CITY OF CHATFIELD RECIEPT | REVENUE MANAGEMENT **PRACTICES** 

Segregation of Duties –

No financial transaction shall be handled by only one person from beginning to end.

- 1. The Deputy Clerk is the primary person and is backed up by the Assistant Deputy Clerk(s) to receive all incoming mail.
- 2. The Deputy Clerks are responsible for receiving all payments to the city, whether by mail or in person. Physical receipts will be provided on all cash sales. In the absence of the Deputy Clerks, the Finance Director, City Clerk or City Administrator may receive cash payments.
- 3. The Deputy Clerk and Assistant Deputy Clerk(s) are responsible for coding and keying the receipt batches in the accounting software, processes the deposits by preparing the deposit slip and delivering the deposit to the bank. In the absence of the Deputy Clerk or Assistant Deputy Clerks, the deposits are delivered to the bank by the Finance Director, the City Clerk, or the City Administrator.
- 4. The Finance Director makes sure each receipt batch is balanced in the accounting software and posts the receipt batches.
- 5. Financial reports (Revenue & Expenditure Guideline Reports) are prepared by the Finance Director and distributed to the heads of each department monthly. The Revenue & Expenditure Reports and the Bank Reconciliation Spreadsheet showing the cash balances of each fund are distributed to the City Administrator each month. A quarterly report is prepared and distributed to City Council, which provides the Budget to Actual comparisons of the Revenues and Expenditures, the investment maturity and performance information as well as the cash balances in each institution (1st, 2nd & 3rd quarter, the Audited Financial Statement fulfills 4th quarter/year end reporting).



REFERENCE COLUMN

CITY OF CHATFIELD RECIEPT | REVENUE MANAGEMENT PRACTICES (CONT.)

Segregation of Duties (Cont.) —

- 6. Invoices for utility billing are prepared by the City Clerk, Deputy Clerk or Assistant Deputy Clerk through the Utility Billing Software. Invoices for Chatfield Ambulance Services are prepared by the Assistant Deputy Clerk through coordination with the contracted billing service (ExperT billing). Invoices for Fire Services provided are prepared by the City Clerk, Deputy Clerk or Assistant Deputy Clerk through the Fund Accounting invoicing module, tickets / citations serve as the invoice for the Police Department. Annual Rural Fire and Ambulance invoices are prepared by the Finance Director, City Clerk, Deputy Clerk, Assistant Deputy Clerk, or City Administrator utilizing the Fund Accounting invoicing module. Other receivables invoicing is processed by the City Clerk, Deputy Clerk, Assistant Deputy Clerk, Finance Director, or City Administrator utilizing the Fund Accounting invoicing module. Electronic copies of the Fund Accounting invoices are saved to the accounts receivable folder on the network. Revolving Loan Fund payments are process via ACH transactions through Root River State Bank on a monthly basis (only a couple of the loans continue to pay via check as they were in place prior to the new required ACH process).
- 7. Utility billing is done monthly. The City Clerk, Deputy Clerk or Assistant Deputy Clerk calls for the electronic reads of the meters and downloads the information. Banyon software is used for utility billing. Exception reports are generated for readings out of the normal range (too low, too high). The Deputy Clerk or Assistant Deputy Clerk works with the Public Works employees to recheck each of these accounts. Invoices are generated out of the Banyon Utility Billing software. Payments come through the mail, a drop box, in cash at the counter, EFT payments as well as electronic submission through the web store and are handled as described below.



REFERENCE COLUMN

### CITY OF CHATFIELD RECIEPT | REVENUE MANAGEMENT PRACTICES (CONT.)

#### ACCOUNTING CONTROLS -

- All payments made to the city are keyed into the Banyon software by the Finance Director, City Clerk, Deputy Clerk or Assistant Deputy Clerk(Utility Billing or Fund Accounting). The Fund Accounting software generates transaction numbers for each transaction and batch. The Finance Director posts and clears the batches according to daily transaction report from the Root River State Bank on line banking inquiry.
- Receipts batches for each deposit are keyed into the
  accounting software which includes, receipt date, the amount
  of the receipt, a description of the item or service being paid
  for, and the revenue account the revenue is being allocated to.
  Each receipt batch matches a deposit on the bank statement
  and is cleared by the Finance Director during the daily
  reconciliation.
- 3. All cash receipts (other than utilities) contain a signature, or at least the initials of the staff member receiving the payment (typically the Deputy Clerks). A sequentially number two part receipt is provided. The first part is given to the payer; the second part is retained by the City. An accounting of cash or check received will be recorded on the receipt and include the check number if applicable.
- 4. A signed or initialed copy of a utility billing invoice is provided by staff to utility bill payers paying in cash. The City Clerk, Deputy Clerk or Assistant Deputy Clerk, keys the payments into the Utility Billing software crediting each account and prepares a deposit for each batch. The Utility Billing software passes a batch electronically to the Fund Accounting software. These batches match the deposits on the Bank Statement and are cleared by the Finance Director during the daily reconciliation.
- 5. Receipts are typically deposited in the city's bank account on a daily basis. Under no circumstances shall payments, whether by cash or other instrument, be kept longer than one week.



REFERENCE COLUMN

CITY OF CHATFIELD RECIEPT | REVENUE MANAGEMENT PRACTICES (CONT.)

ACCOUNTING CONTROLS (CONT.) -

- 6. A receipt drawer is kept for cash receipts in a locked cabinet at the counter in the main City Clerks Office. This office is also locked after hours.
- 7. The Finance Director, City Clerk, Deputy Clerk or Assistant Deputy Clerk is responsible for processing the receipt of funds received via electronic payments (RevTrack Webstore, MyRec pool payments, Minnesota Management & Budget, County Settlements, Revolving Loan Fund Payments, Utility Bill payments, etc.) Transactions are processed on a daily basis. These deposits are reconciled like the other utility receipts matching deposits daily to the Root River State Bank transaction report.



Cash disbursement credit card / fuel card into merged into Expense Management Jan 2023------

### INTERNAL CONTOL TOPIC: EXPENSE MANAGEMENT POLICY

REFERENCE INFORMATION:

Internal control is necessary for cash disbursements to safeguard the assets of the city and to ensure that all cash funds are disbursed only upon proper authorization of management for valid government purposes, and that all disbursements are properly recorded.

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE

### MANAGEMENT PRACTICES

SEGREGATION OF DUTIES -

No financial transaction shall be handled by only one person from beginning to end.

- Each department makes purchases for the operational needs of their department on behalf of the City of Chatfield in compliance with the departmental practices, statutory requirements, as well as opinions and recommendations of the State Auditor and according to the League of Minnesota Public Purchase Expenditures publication.
- 2. All checks shall require two signatures with the exception of ACH payroll checks administered by automatic deposit ACH and EFT transactions for the IRS, State of Minnesota, PERA, payroll vendor liabilities, and administrative fees: preferably the Mayor and either the City Administrator, City Clerk, Finance Director, or Deputy Clerk. Due to administrative requirements, in the absence of the Mayor, or Vice-Mayor, the City Clerk may use the Mayor's signature stamp along with authorizing initials and another authorized signer. Infrequently, but in order to meet routine administrative processes, two authorized representatives from the Administration department may sign a check for such items as postage, or an administrative transaction previously approved by council for a deposit or delivery, in the absence of the City Administrator.
  - a. Electronic Fund Transfers: Local governments may use electronic fund transfers to pay vendor claims, instead of checks. Electronic finds transfers may also be used to purchase and sell investments.
    - Those authorized to process payments & investment activity by electronic fund transfers are the authorized signers for each institution.
    - The individual initiating the transfer must be identified and documented in the transactions audit trail paperwork and receive a second authorization from those on the authorized signers for the banking institution the funds are being disbursed from.
    - Documentation confirming the transaction, must be made within one business day of the transaction; and
    - A list of all electronic funds transfers (e-checks in Fund Accounting) must be included in the claims listings at the next regular meeting if they change fund balances (not transfers between institutions).

MN State Auditor: 2023 Avoiding Pitfall: Electronic Funds Transfers



Reference column

- 3. Invoices are received through central mail at the City Clerks office. The Assistant Deputy Clerk distributes the invoices to the appropriate Department Head. Utility / recurring monthly vendor invoices are coded and keyed by the Assistant Deputy Clerk.
- 4. Invoices shall be reviewed, and appropriate general ledger codes applied by the department head and or designated staff member.
- 5. Upon timely submission of claims by each department (by Tuesday morning prior to the second and fourth Monday of the month), the Finance Director and Assistant Deputy Clerk will review all claims for accuracy and record them into the accounting system. In the absence of the Finance Director or Assistant Deputy Clerk, the Deputy Clerk, City Clerk or City Administrator may record payments. Most claims submitted for payment shall be authorized (physically signed off on, or by email notifications) by the appropriate department. Exceptions to this include local operating supply vendors, and the utility / monthly recurring bills.
- 6. All claims batches are reviewed by the Finance Director or Assistant Deputy Clerk and reports of claims to be paid are prepared for the City Council packets. Expenditures that were administratively authorized and processed in order to meet a payment deadline, were previously approved by Council display with a preprinted electronic check number on the claims listings.
- 7. The department heads review these claims listings for accuracy and the City Council will approve all claims paid and to be paid. Claims listings reports are submitted at each City Council meeting.
- 8. The Finance Director prints the checks. In the absence of the Finance Director, the Assistant Deputy Clerk, Deputy Clerk, City Clerk or City Administrator may print checks. Pre-numbered checks are kept in the main office of the City Clerk and signed out by payables batch.
- 9. The Finance Director prepares and endorses the checks with the first signature. The checks are placed in the Mayors mailbox for endorsing after approved by City Council. If any claim is not approved for payment the check is pulled and is either not signed and / or the check is void.
- 10. The Finance Director voids any checks in the software that were not approved.
- 11. Properly signed and approved checks and remittance advice are prepared for mailing by the Assistant Deputy Clerk, the Finance Director, the Deputy Clerk, or the City Administrator and the vouchers with supporting documentation area filed alphabetically by vendor name.



### **ACCOUNTING PROCEDURES | PRACTICES &**

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

REFERENCE COLUMN

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

Segregation Of Duties (Cont.) —

- 12. The Finance Director reconciles the bank statements monthly. The bank reconciliation spreadsheet showing the cash balance of each fund is distributed to the City Administrator with the Revenue & Expenditure Reports. The bank reconciliation spreadsheet is also distributed monthly to the Personnel Budget Committee.
- 13. Financial reports (Revenue & Expenditure Guideline Reports) are prepared by the Finance Director and distributed to the heads of each department monthly.
- 14. A quarterly report is prepared and distributed to City Council, which provides the annualized budget to actual comparisons of the revenues and expenditures, the investment maturity and performance information as well as the cash balances in each institution. This is completed for first, second and third quarter. The annual financial reports prepared by the external auditor is the fourth quarter report.

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.) ACCOUNTING CONTROLS —

The following common internal controls relate to paying bills;

- 1. All disbursements, except those from petty cash, will be made by pre-numbered checks, or ach banking methods.
- 2. It is not permissible to draw checks payable to Cash.
- 3. Under no circumstances will blank checks be signed in advance.
- 4. A disbursement claim voucher shall be prepared for each invoice or request for reimbursement. Detailed receipts are required for all purchases (dates and description of all merchandise or services purchased) that details the payee, amount to be paid, description of expense account to be charged, authorization signature (most invoices), and be accompanied with related source documents. *If a receipt is not provided, is misplaced or* lost, staff will provide an e-mail or create a detailed memo receipt listing the merchandise or services purchased with an explanation of the missing receipt. This practice is expected to be an exception but is an accommodation for times when receipt printers are out of paper or e-mails are not received.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

ACCOUNTING CONTROLS (CONT.) —

- 5. Expenditures must be approved in advance by authorized persons.
- 6. All signed checks will be mailed promptly by the Assistant Deputy Clerk, Finance Director, Deputy Clerk, City Clerk or City Administrator.
- 7. The check stub will be attached to each claim voucher (with attached invoices) as the checks are prepared for mailing.
- 8. Invoices and requests for reimbursement are reviewed for accuracy and reasonableness as they are reviewed within the department or as they are keyed into the accounting system. Employee reimbursable expenses must contain itemized receipts or documentation of trip purpose and date for mileage reimbursement and may be processed through the payroll system.
- The monthly bank reconciliation details the check number, check date and amount for all cleared and outstanding checks for the month and is filed along with the Bank Reconciliation spreadsheet and a copy of each bank statement.
- 10. Unpaid invoices are routed by each department to the Finance Director or Assistant Deputy Clerk where they are maintained in an unpaid claim file. Unpaid invoices shall be processed promptly as to avoid incurring late or past due charges.
- 11. Advance payments to employees or vendors shall be recorded as receivables in the general ledger.
- 12. Expense reports for travel related expenses shall be submitted on a timely basis.
- 13. Checks by which claims are paid shall have printed on the reverse side, above the space for endorsement: "The undersigned payee, in endorsing this order check, declares that the same is received in payment of a true, just and correct claim against the City and that no part has heretofore been paid.



### **ACCOUNTING PROCEDURES | PRACTICES &**

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

#### Reference Column

MN State Auditor Statement of Position (State of Minnesota – Office of the State Auditor-2007-1005, February 2014)

Cities have authority to make purchases using credit cards issued to the public entity. The statutes authorizing credit card use by public entities restrict the use of credit cards to purchases for the public entity. No personal use of the credit card is permitted.

According to Minnesota law, credit cards should only be used by those employees and officers otherwise authorized to make purchases. If the public entity does not authorize a credit card purchase, the officer or employee who made the purchase becomes personally liable for the amount of the purchase.

Purchases made with the credit card must be consistent with other state law. For example, under Minnesota law, claims presented for payment must be in writing and itemized. Monthly statements received from a credit card company lack sufficient detail to comply with these statutory requirements. As a result, public entities using credit cards must retain the invoices and receipts needed to support the items charged in the bill from the credit card company. Similarly, listing only the credit card company on a claims list would merely identify the method of payment. It does not identify the vendors providing the goods and services, as required by law.

The authority to use credit cards does not authorize the creation of a new form of debt for the public entity. The statutes governing the issuance of debt by a public entity add a number of restrictions to the issuance of any obligation. The credit card statutes simply authorize another method of payment. Therefore, the public entity's governing board must adopt a policy of paying off the credit card charges on a monthly basis.

Some public entities have obtained debit cards instead of or in addition to credit cards. While entities have the authority to make purchases using credit cards, the authority to use debit cards is less clear. Debit cards allow funds to be immediately withdrawn from the entity's financial account, provide fewer protections than credit cards provide, and circumvent statutory claims approval safeguards. We recommend that entities use credit cards, and not debit cards, to make purchases for the public entity.

The ability to use a credit card for small purchases in the ordinary course of business offers many advantages. However, the ability of the card holder to make the public entity liable for an improper or illegal purchase in an inherent risk associated with credit cards. Compliance with statutory requirements and the adoption of and adherence to a policy implementing further internal controls will greatly reduce the public entity's exposure to loss of public funds through theft or misuse of the credit card.

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

GENERAL CREDIT & FUEL CARD (BEING PHASED OUT) PRACTICES (US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

Credit cards, (and/or fuel cards) are issued for use by staff, for official company use only on an as needed basis. Fuel cards are being phased out as the bulk fuel system has been installed.

This policy applies to all employed staff of the City of Chatfield. Additionally, this policy applies to all usage of the company issued credit/debit and fuel cards

This policy specifies the use of, eligibility, responsibilities, and restrictions on the use of credit cards, debit card and fuel cards issued by the City of Chatfield.

The city utilizes;

- the Cenex Voyager Fleet fuel program (being phased out)
- the US Bank One Card (Credit) program
- and also has a Kwik Trip house account (card is on site in Chatfield) for water, and other work-related food purchases, and pet food purchases for the pound

### Roles | Responsibilities

#### MANAGEMENT -

The City Council, department heads and staff are provided with a detailed listing of expenditures in the agenda packets as a review process. The claims listing details the charges that have been made to Cenex, Kwik Trip, & US Bank. These vendors issue itemized monthly statements, and the city makes payment in full by check.

- The Finance Director, Deputy Clerk or Assistant Deputy Clerk issue and track the cards to departmental employees/city vehicles and the department heads provide training on authorized uses.
- Ensure correct accounting, procurement and taxation practices are applied.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

GENERAL CREDIT & FUEL CARD PRACTICES (CONT.)
(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

#### STAFF -

- Staff will be accountable for expenditures and must keep cards secure while on their person.
- Report any loss or theft immediately to Department Head and City Administration office.
- Staff will ensure correct procedures for use of all cards issued and that all receipts for purchases are returned to Finance at the City Administration office.
- Cards are to be returned to Department Heads immediately upon termination or notification to terminate employment.
- Violation of this usage policy may result in cancellation of the credit/debit card, formal reprimand and/or termination.

#### **AUTHORIZED USES-**

- Cards should only be used where it is necessary to pay for goods and services immediately rather than on an established account with the supplier.
- The Cenex program is the Voyager Fleet Card Account. The account limit is \$10,000 (verified 08/08/2023 increased when PD transitioned from Wright Express). The cards are issued to a vehicle and drivers are set up with PINS. The cards are able to be used for fuel at any Voyager network participant. This program is being phased out as a bulk fuel system has been implemented and the US Bank Cards can be used for travel related gas expenditures.
- The account limit at Kwik Trip is \$2,600 (verified 2023 per statement) and alcohol and tobacco purchases are prohibited. There is an instore card which requires a pin for purchases.
  - Two gas/convenience store accounts are maintained to serves as redundancy for emergency situations where one account works and the other doesn't or one or the other stations is not available).
- Typical uses of the company issued cards are for; gas for city vehicles and equipment, gas for personal vehicles when used and documented usage is for official company business. lodging, on line payments for training, licenses/fees and vendors that do not establish accounts or will not be used frequently and require immediate payment or other expenses when the PO process is not possible due to timing.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

GENERAL CREDIT & FUEL CARD PRACTICES (CONT.)
(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

#### **UNAUTHORIZED USES**

- Any personal charge whatsoever, including but not limited to personal meals, personal telephone usage and movie rentals included in lodging bills associated with official business purposes.
- Purchases where an existing account with the supplier exists.
- In the case of fuel cards, restricted purchases include.
- Anything other than fuel, oil and or emergency mechanical repairs for the vehicle or department assigned to the fuel card, (note that the departments are authorized with the use of a pin to make in store purchases at Kwik Trip for water, and other work-related food purchases, and pet food purchases for the pound).
- Not to be used for any private purchases such as fuel, oil and/or emergency mechanical repairs for the employees personal or any non-work-related vehicle.
- Alcohol and tobacco products are prohibited.
- Cash advances on all credit cards are prohibited.
- If an employee who is authorized on behalf of the city has charges that are disallowed and are not repaid prior to the credit card billing date, the city will have a lien on the employee's wages, including final pay.

#### **Violations**

Violations of this usage policy may result in cancellation of the credit/debit card, formal reprimand and / or termination.

#### Documentation

Cenex Receipts

Transactions at the pump using the departmental vehicle card with a pin print on a detail report from Cenex.

In store purchases on the general city card require a signature and a notation of the department the expense gets allocated to.

Purchases from the AG store for lime and fertilizer need to be turned into accounts payable as CHS does not provide a copy of these receipts with the monthly statement.

#### Kwik Trip Receipts

Kwik Trip is used for high octane gas for specialty equipment, water and food purchases for authorized departmental needs. These purchases are made using the in store account card with a departmental pin. All receipts for Kwik Trip purchases must be submitted to accounts payable in order to fulfill documentation requirements.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

GENERAL CREDIT & FUEL CARD PRACTICES (CONT.)
(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

### **Procedure / Practices**

- 1. The City has credit cards.
- Public Works, Police, Ambulance, and Fire Department use credit cards for gas purchases at Kwik Trip and Cenex Greenway. Each department / vehicle as individual Cenex Voyager Fleet Cards. The Kwik Trip card is kept in the store and requires a departmental pin code to be entered.
- 3. The cards are to be used for official city business only; no personal purchases/charges are allowed.
- 4. Department Heads are responsible for verifying and approving purchases for their departments. They are asked to get printed confirmation / detailed receipts of all purchases.
- 5. Department Heads are then responsible for appropriately processing each invoice with the expense codes and submitting the invoice in a timely manner for processing.
- 6. The Deputy Clerk I, or Finance Director / Accounts Payable processes the credit cards like any other invoice.
- 7. Lost or stolen credit cards or numbers are to be reported to the Department Head immediately.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES

US BANK ONE CARD PURCHASING CARD OVERVIEW

The US Bank One Card provides staff with a method of payment where a tax exempt house account does not exist, or where on line payment is required.

#### **US Bank One Card Benefits**

The One Card concept is to offer a means to charge purchases to the City using a secure process with authorization and security levels pre-determined for each cardholder.

Cardholders will be able to obtain goods and services in a quick and convenient way within the system's controls.

#### **US Bank One Card Definitions**

The System Administrator is: The City Clerk
The Alternate Administrator: The Deputy Clerk
The Program Administrator: The Finance Director
Statement Cycle End Date: 25<sup>th</sup> day of the Month

Settlement Method: To be paid by check

#### **US Bank Card Program Responsibilities**

The success of the US Bank One card system depends on both cardholders and supervisors.

The following are several key areas that are required of cardholders:

- Responsibility lies with the cardholder to be informed of the City's expense management policy and procedure.
- Ensure that the US Bank One Card is used for appropriate City purchases and that the purchase meets the public purpose requirement (must benefit the community as a whole, be directly related to functions of the government, and does not have as its primary objective the benefit of a private interest.
- Cardholder should be cognizant of the annual departmental budget and understand the limitations of the City expense management policy.
- Sign the back of the card.
- Ensure that the US Bank One Card is kept secure and that all transactions are signed by the Card holder.
- Ensure that charges are not split to avoid the single-purchase dollar limit.
- Ensure that problems with a billing are resolved with the vendor.



### ACCOUNTING PROCEDURES | PRACTICES &

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.) US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### **US Bank Card Program Responsibilities (Cont.)**

- Complete the below process for purchases:
  - On the 26th of the month log on and print the transaction summary report for the prior months purchases (or use the US Bank Excel expense form), attach the detail receipts, document the appropriate expense code on the summary report, and a brief description of the purpose of the purchase. Turn the paperwork into the Finance Director.
  - Sign the claim.
  - O Have supervisor sign/approve the claim (when purchase made by non-supervisor).
  - o Ensure that the original detailed itemized receipts are attached to the claim form.
  - oThe transaction summary report or expense forms for purchases are to be turned in monthly to Finance Director on the 26th of the month. \*The US Bank Card may be revoked if receipts have to be requested for processing from the same individual for multiple statements and / or if the US Bank card is used multiple times for a personal purchase.
  - olf possible sign in on a weekly basis to verify charges to the account are valid and that no unauthorized charges are being made. This will be accomplished by signing onto the cardholder's online account and viewing current activity and statements. See "How Do I View Purchases /Statements Online?" in the Table of Contents for directions on how to access your online account.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### **US Bank Card Program Responsibilities (Cont.)**

The following are several key areas that require supervisor | department head support:

- Review and approve US Bank claim forms to ensure that all transactions and charges are accurate, <u>appropriate</u>, and serve a public purpose. Note any account code reclassifications or changes in account distribution.
- Ensure that the Card is not used to make personal purchases.
- Ensure that the Card requirements contained in this User Manual are met.
- Ensure that the Card is used only by the Cardholder.

#### REQUESTING A NEW PURCHASING CARD OBTAINED

- A Department Head is required to approve the issuance of a Purchasing Card. An e-mail must be sent to the Program Administrator by the approving supervisor with the following information:
  - o Employee Name
  - o Department
  - o Date of Birth
  - Last 4 of social security
- Once the Program Administrator (Finance Director) receives the card, the employee must meet with the Finance Director to go over the Card User Manual/Policy. The policy must be signed by the cardholder before the card is given to the employee.

All billing, account coding, and card changes questions/ requests should be referred to the Program Administrator | Finance Director.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### Does the purchasing card need to be activated?

Yes, by calling 1-800-344-5696. The ID code is the last four digits of the cardholder's SSN.

#### Does my purchasing card have a PIN?

After issuance of the Card, the cardholder will receive a PIN number in the mail. Note that Cards are not debit cards and will not allow the cardholder to get cash back. Purchasing Cards issued after October 2015 have the EMV Chip technology. The pin number is for the sole purpose of utilizing the EMV Chip technology. At merchant terminals that accept EMV Chip technology, you will be instructed to "dip" the card in the terminal. The card is inserted and left in the terminal as you complete the purchase. There are two ways in which the transaction can be authenticated, either through using the PIN number or by signature.

Your PIN cannot be changed. If you forget or lose your PIN, you will have to contact customer service and request a reminder be sent. Until you receive the reminder, you will be allowed to conduct transactions using your signature.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE

MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### For whom can a cardholder make purchases?

The cardholder may make City business-related purchases within their department or division.

### What commodities/goods or services can be purchased using a purchasing card?

The card may be used to purchase only goods or services that are for the express use by the City of Chatfield. In addition, certain products or services may be excluded when the card is programmed by the System Administrator. Purchase of alcohol and tobacco is strictly prohibited.

#### Is personal use of the purchasing card allowable?

No, use of the purchasing card for personal purchases is strictly prohibited. If the card is inadvertently used for a personal purchase, call the Program Administrator | Finance Director immediately. The US Bank card may be revoked if used for a personal purchase.

#### Can the Card be shared?

The only person entitled to use a card is the person whose name appears on the face of the card. Do not lend the card to another person for use. Card transactions can only be signed for by the cardholder. Use by anyone other than the cardholder is prohibited.

#### Which Vendors May I Use?

The-card is a Visa Card product. Any supplier or merchant who accepts Visa can accept the Purchasing card. The City has the ability to restrict purchases from certain vendors, based on merchant category codes, which would result in the card being declined at that vendor's place of business. The card may be used for in-store purchases, as well as phone, internet or mail orders.

Where economically feasible, local vendors should be used.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### What if the Vendor Does Not Accept credit cards?

If a supplier or merchant does not accept the card, use another method of procurement such as a purchase order or invoice/claim form.

#### What are the Guidelines for Sales Tax?

The City qualifies for the local government sales tax exemption; therefore, purchases are tax exempt. If there are questions regarding sales tax, contact the Program Administrator | Finance Director.

The cardholder is responsible for making sure sales tax is not charged on exempt purchases. If necessary, the cardholder should provide the merchant with a Certificate of Exemption (or ST3 form); this document can be obtained from the Forms / Applications section of the city website (<a href="https://www.ci.chatfield.mn.us/forms">https://www.ci.chatfield.mn.us/forms</a>) and clicking on ST-3 Certificate of Exemption under Sales Tax | Tax Payer Forms.

### What about receipts for Memberships, Dues, Subscriptions, and Conference Registrations?

For purchases in which a receipt is not normally given, use a copy of the completed application or order form as a receipt. It should clearly indicate payment was made using the card. The receipt must be itemized.

If the agency will send an invoice and allow payment by check that method should be utilized rather than incur a fee for utilizing a credit card.

#### How are charges paid?

Actual payment will be made by monthly by check. Each billing cycle ends on the 25<sup>th</sup> of each month.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE

MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### What if there is an incorrect billing?

If you have a problem with a billing, try to reach an immediate resolution with the supplier or merchant that provided the item. Your receipt will be the key document. The supplier or merchant should issue credit for a billing correction. This credit may appear on the next weekly statement.

If an agreement cannot be reached with the supplier or merchant, the next step is to contact the Program Administrator | Finance Director.

#### What if a receipt is lost?

On the rare occasion that a receipt is lost, a written US Bank claim form describing the transaction in detail and reason for no receipt should be sent through the claims process identified above under cardholder responsibilities. Repeated loss of itemized receipts can result in loss of purchasing card privileges.

#### Can telephone orders be charged?

Order may be made by telephone but be as cautious as you would be if you were giving out your personal credit card number. Request an itemized receipt from the merchant.

#### What about purchases on the internet?

Using purchasing cards to make transactions over the Internet has risks associates with it. Therefore, when making purchases on the internet be sure to order using a secure site. Request an itemized receipt from the merchant.

#### What if the card is lost or stolen?

Keep the card in a secure location. It needs to be accessible only to the cardholder. If the card is lost or stolen, contact U.S. Bank immediately by calling the 24-hour telephone number (1-800-344-5696). Immediately after reporting the loss to U.S. Bank, you must inform the Program Administrator | Finance Director and your supervisor. It is extremely important to act promptly in the event of a lost or stolen card to avoid City liability for fraudulent transactions.



Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

### US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### What if the cardholder in no longer employed by the City?

The cardholder must turn in the card to their department head, who is responsible for canceling the card by calling the Program Administrator | Finance Director and returning the card to the System Administrator (supervisors or cardholders should not destroy cards – cards must be given to the Program Administrator | Finance Director to destroy).

#### How are purchases returned?

If a purchased item is to be returned, follow the supplier or merchants return procedures.

#### How do I view purchases / statements online?

You will need to register for an online account in order to view your statement:

- 1. Go to https://access.usbank.com
- 2. Click the "Register Online" link
- 3. When asked your company short name, enter CHAT
- 4. Your account number is the 16 digit number on your credit card
- 5. Enter the remaining required information
- 6. Click register this account
- You will then be asked to create a username (7-12 characters in length) and password (8-20 characters in length with at least one alpha, one numeric, and one symbol). Keep this information in a secure location.
- 8. Complete the user authentication questions. These will be used to authenticate your account if you forget your User ID or Password.
- 9. Enter your contact information; use your City information and the City Hall address.
- 10. You should now be registered to view your account activity online.

#### To view account activity:

- 1. Go to <a href="https://access.usbank.com">https://access.usbank.com</a>
- 2. Enter your information to sign in:
- a. Organization Short Name: CHAT
- b. User ID and Password will be those that you created when you registered.
- 3. Once you are signed into your account you will have the option on the right to view your statement.
- 4. Check your account activity frequently so unauthorized charges can be identified as soon as possible.



### ACCOUNTING PROCEDURES | PRACTICES &

VERSION 2025.ADPTD12-09-2024 INTERNAL CONTROLS

Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

#### Will use affect personal credit?

Use of the card will not have any impact on the cardholder's personal credit rating.

#### What transactions are unauthorized?

Cards may not be used for excluded categories of goods and services or purchases split to remain under the single transaction dollar limit amount. The issuer provides the City with detailed transaction reports of exceptions by cardholder. These reports list purchases that attempted to exceed the set limits and failed the electronic authorization at the merchant's register. These reports also list purchases with may have been split to avoid dollar control limits. See purchasing policy for detailed information on authorized/unauthorized purchases and purchasing limits.

Per state statute, all purchases by credit card must comply with all statutes, rules or City policies. If a cardholder makes or directs a purchase by credit card that is not approved by the City Council, the employee is personally liable for the amount of the purchase.

#### What would cause loss of privileges?

Failure to comply with the provisions of this user manual may result in-revocation of card privileges. The following are some examples of violations:

- Splitting of charges to avoid the single purchase dollar limit
- Loaning the card to another employee for use
- Failure to submit charges for payment in a timely manner
- Failure to provide itemized receipts for charges
- The second time an inadvertent personal purchase occurs
- The second time the attached receipts do not match the item description or dollar amounts listed on the monthly statement of account

Intentional misuse of the card for personal purchases is considered theft and will be punishable up to and including termination and/or criminal prosecution.



US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)



### INTERNAL CONTROL TOPIC: RECONCILIATIONS

Reference Column

CITY OF CHATFIELD SEGREGATION OF DUTIES —

No financial transaction shall be handled by only one person from beginning to end.

- The daily deposits and withdrawals are retrieved from the Root River State Bank on line banking application by the Finance Director. The on line banking transactions are also accessible by the Deputy Clerks and the City Clerk
  - a. The daily ACH deposits are routed to the Assistant Deputy Clerks for receipt processing in fund accounting software.
  - b. The Finance Director, posts and clears deposits and withdrawals daily in Banyon Fund Accounting based on the daily transaction report from Root River State Bank on line banking and is reconciled on a daily cash balance spreadsheet.
- 2. On the first (or first business day) of the month Bank Statements are retrieved electronically from the on line banking systems. to reconcile the bank accounts using the approved reconciliation spread sheet by the Finance Director. Paper copies are also received in the mail from Root River State Bank in the main office of the City Clerk by the Deputy Clerks and distributed to the Finance Director a few days later.
- The Finance Director reconciles each bank account by the 5<sup>th</sup>
  of the following month. In the event it is not possible to
  reconcile the bank statements in this period of time, the City
  Administrator should be notified.
- 4. Daily reconciliation / transaction review includes the following;
  - a. Matching the activity dates and amounts of deposits and withdrawals on the daily transaction report from Root River State Bank online banking transaction report with the corresponding transactions in the Fund Accounting software. Matching receipts are posted and checks / withdrawals are cleared in the Fund Accounting bank reconciliation app and on the Check register with cash balance spreadsheet.
  - b. Outstanding transactions on the bank report or unmatched receipt batches or withdrawals are investigated.



Reference Column

INTERNAL CONTROL TOPIC: RECONCILIATIONS (CONT.)

CITY OF CHATFIELD SEGREGATION OF DUTIES—(CONT.)

- 5. At month end when reconciling the bank accounts, the following items are reviewed:
  - A comparison of the monthly totals of amounts of daily deposits and withdrawals as shown on the banks statements with the corresponding transactions in the Fund Accounting software.
  - b. An accounting of the sequence of checks both from month to month and within a month.
  - Review check images on the monthly statement for authorized signatures, irregular endorsements and alterations.
  - d. Investigate checks which have been outstanding over six months.
  - e. The completed monthly bank reconciliation spreadsheet along the revenue and expenditure guideline reports are distributed to the City Administrator from the Finance Director.



### INTERNAL CONTROL TOPIC: PETTY CASH

Internal control is necessary for petty  $SEGREGATION \ OF \ DUTIES$ cash to safeguard the assets of the city and to ensure an appropriate level of fiduciary responsibility by providing guidelines for the use, safekeeping and reporting standards of petty cash funds, while allowing for small purchases or reimbursements to be made from the petty cash funds.

A petty cash fund of \$150.00 is available to City staff to make small purchases or reimbursements, in cash, for items such as postage due, shipping costs, office supplies, etc., using the following guidelines:

- 1. The City Clerk / Deputy Clerk will act as the custodian of the Petty Cash Fund, backed up by the Assistant Deputy Clerk, the Finance Director, or City Clerk. The City Clerk staff are the only people to have access to the cash as custodians of the fund.
- 2. The City Clerk / Deputy Clerk maintains primary custody of the petty cash and the Assistant Deputy Clerk is responsible for reconciling the fund monthly and processing a payables voucher to replenish the fund.
- 3. The Assistant Deputy Clerk will cash the reimbursement check and validate the balance of the fund when replenishing the funds.
- 4. The Department Heads and City Council approves all withdrawals from the Petty Cash Fund as part of the accounts payable process by reviewing the Claims Listings. The funds are replenished with a check payable to the City of Chatfield – Petty Cash, signed by the Finance Director and Mayor (two acceptable signatures) and endorsed by the Deputy Clerk.

Note: Use of the petty cash fund is uncommon. The US Bank Card program accommodates most of the transactions that this fund was previously used for.

#### ACCOUNTING CONTROLS -

The following guidelines will govern the use and keeping of the Petty Cash:

- 1. The City Hall Petty Cash will not exceed the amount of \$150.00.
- 2. The Petty Cash Fund will be kept in a cash box at the front desk.
- 3. Payment for items costing over \$25 should be made by check rather than reimbursed through petty cash.
- 4. Withdrawals from the Petty Cash Fund will be made only by completing a Petty Cash Claim Voucher. The voucher must state the date and amount of the withdrawal, the reason the cash was withdrawn, the expenditure account to which the expense should be charged, and the name and signature of the person receiving the cash.
- 5. Supporting documentation (receipts, invoices) must be attached to each voucher.



- 6. The Assistant Deputy Clerk will reconcile and replenish the Petty Cash Fund monthly.
- 7. No staff member shall be allowed to cash personal checks, including pay checks, in the petty cash or change funds of the city.
- 8. Under no circumstances shall staff members be permitted to borrow from petty cash or change funds for personal use.



### INTERNAL CONTROL TOPIC: FIXED ASSET MANAGMENT

Reference Column

Internal control is necessary for fixed assets to safeguard the assets of the city and to ensure an appropriate level of fiduciary responsibility by providing guidelines for the use, safekeeping and reporting standards of fixed assets.

A Capital Goods policy was adopted September 8, 2008 which establishes \$2,500 / greater than one year life threshold for capitalizing the fixed asset purchases. The recommendation is to increase this threshold to \$5,000 upon the next policy review in January of 2023.

ACCOUNTING CONTROLS —

The following guidelines will govern the use and tracking of the City's fixed assets:

- 1. Each department will maintain a log or database of the fixed assets purchased for their use.
- 2. The log should contain the following information
  - a. Date of purchase
  - b. Description of item purchased
  - c. Received by donation or purchased
  - d. Cost or fair market value on the date of receipt
  - e. Donor of funding source, if applicable
  - f. Funding source restrictions on use or disposition
  - g. Identification / serial number (if appropriate)
  - h. Items with a cost / value of \$5,000 or greater will be entered in the Fund Accounting Fixed Asset module for depreciation purposes.
  - i. Vendor name and address
  - j. Warranty period
  - k. Inventory tag number (all fixed assets should be tagged with a unique identifying number).
- At least annually, each department will conduct a physical inspection and inventory should be taken of all fixed assets.
   Disposition of items need to be reported to the Finance director for removal / disposition from the City's fixed assets.



### INTERNAL CONTROL TOPIC: PAYROLL

Reference Column

#### Segregation of Duties –

- 1. The City Administrator is charged with the responsibility of maintaining personnel files on staff persons.
- 2. Each personnel file should contain the following information, at a minimum.
  - a. Employment application or resume
  - b. Date of employment
  - c. Position, pay rates and changes therein
  - d. Authorization of payroll deductions
  - e. Earnings records for non-active employees
  - f. W-4 Form, withholding authorization
  - g. I-9 Immigration Form
  - h. Termination data, when applicable.
- 3. All personnel records are to be kept locked in a file cabinet in the City Administrators office.

#### PAYROLL PREPARATION AND TIMEKEEPING -

- 1. Timesheets are to be prepared by all staff persons and submitted every two weeks on the Monday following each pay period. Time should be recorded on a daily basis and, if in writing, be completed in ink. Correction fluid should never be used in preparing timesheets. If an error needs to be corrected, a line should be drawn through the item and the corrected information recorded, and initialed by the person who made the correction.
- 2. Time sheets are to include specific time in / out each morning, lunch period and end of day.
- 3. Time sheets are to be signed by the staff person and his / her supervisor
- 4. All approved time sheets should be submitted to the City Clerk for processing in the Banyon Data Systems Payroll module, recording time worked, sick time used, vacation time used.
  - The Deputy Clerk / Assistant Deputy Clerk routinely process a pay group cycle to retain proficiency and cross training of staff to reduce vulnerabilities for the city.
- 5. Paychecks are processed by utilizing automatic deposit into the staff persons checking or savings account(s).



### INTERNAL CONTROL TOPIC: COMPUTER SYSTEM BACK UP PROCEDURES

Reference Column

- The computer network is-routinely backed up according to the Managed IT agreement with Marco for all network drives.
- Staff is discouraged from saving information to their individual hard drives and if they do so are accountable for creating a back up of these files.
- 3. Annual backups of the Banyon year end programs are retained on the network files.



### INTERNAL CONTROL TOPIC: ANNUAL CHECKLIST

THE FOLLOWING ITEMS WILL BE ADDRESSED ON AN ANNUAL BASIS —

These policies should reviewed and distributed to the Personnel Budget committee by November for annual review / adoption by City Council in December and be distributed to the new City Council & Staff at the annual meeting – (first meeting in January).

- Authorized depositories shall be adopted
- Authorized bank account signers will be reviewed and updated if necessary
  - Root River State Bank;
    - Mayor
    - Vice Mayor
    - Michele Peterson City Administrator
    - Kay Wangen Finance Director
    - Beth Carlson City Clerk
    - Desiree Schlichter Assistant Deputy Clerk
    - Julie Elder Assistant Deputy Clerk
  - F&M Community Bank;
    - Michele Peterson City Administrator
    - Kay Wangen Finance Director
    - Beth Carlson City Clerk
    - Desiree Schlichter Assistant Deputy Clerk
  - Northland Securities
    - Michele Peterson City Administrator
    - Kay Wangen Finance Director
    - Beth Carlson City Clerk
  - o 4M Fund
    - Michele Peterson City Administrator
    - Kay Wangen Finance Director
    - Beth Carlson City Clerk
- The meeting schedule for council, boards and committees will be established
- Costs of services will be reviewed and adopted
- Finance & Accounting policies and procedures will be reviewed;
  - Annual Budget Policy
  - o Capital Outlay Plan
  - Debt Management Policy
  - Fund Balance Policy
  - Investment Management Policy
  - Accounting Procedures | Practices & Internal Control
- Certified Copies of Accounting Procedures & Internal Controls Distributed to banks that distribute city funds electronically to pay vendor claims or purchase and sell investments.
  - Root River State Bank
  - o F&M Community Bank
  - Northland Securities
  - o 4M Fund
    - Source: Avoiding Pitfalls MN State Auditor: Electronic Funds Transfers 2023



#### **DOCUMENT REVISION TRACKING**

Annual Budget Policy Adopted Sep 08, 2008

Expense Management Policy May 22, 2017

Purchasing Card (US Bank Card) Policy Jul 22, 2019

Annual Budget Policy Revisions Aug 23, 2021

Adopted | Annual Review Jan 09, 2023 - Incorporate Expense Management & Purchasing Card Policy

Adopted | Annual Review Jan 2024

Adopted | Annual Review Dec 9, 2024 – Distribution Annual Meeting Jan 13, 2025

Certified Copy of Delegation of Authority to disburse funds electronically;

- o Root River State Bank
- o F&M Community Bank
- Northland Securities
- o 4 M Fund

Official City Seal		
		_
	City Clerk Signature & Date	



#### **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

**Agenda Item:** 2025 Budget & Financial Reference Guide

**Subject | Summary:** Annual review of the Budget and Financial Reference Guide.

Agenda Category: Annual Meeting Submitted By: Michele Peterson

**Recommended Motion:** Review of guide for reference, no action to be taken.

**Community Engagement and Outreach:** 

FISCAL IMPACT:

Amount:

**Ongoing Cost:** 

One-Time Cost:

**Included in Current Budget?:** 

**FISCAL DETAILS:** 

Fund Name(s) (Operations | Capital):

**Account Code:** 

Background:

Attachments:

2025 Budget & Financial Reference Guide v2024 1218.pdf

**TABLE OF CONTENTS** 



**CITY OFFICIALS** 

Police Chief Shane Fox

Public Works Director Brian Burkholder

Wastewater Superintendent Steven Schlichter

Water Superintendent Ryan Priebe

21 SE Second Street | Chatfield, MN 55923 | 507-867-3810 www.ci.chatfield.mn.us

### ANNUAL BUDGET & FINANCIAL REFERENCE GUIDE

#### Mayor John McBroom Introduction Page 2-6 2024 Capital Financial Plan Session Summary | 2025 Final Levy Dashboard & Budget-At-A-Glance Councilor | Vice Mayor Paul Novotny Councilor Mike Urban Section 1 - Levy Page 7-18 Property Tax Levy | LGA | Pera Aid | Library Councilor Pam Bluhm Councilor Josh Broadwater Section 2 - Net Tax Capaxity Page 19-20 LMC Property Tax Data Report Councilor Dave Frank Administrator Michele Peterson Section 3 - Debt Service Page 21-43 Debt Schedule Summary | Bond Cashflow Ledgers Ambulance Director Rocky Burnett Asst. Amb. Director Desiree Schlichter Section 4 - Rev | Exp Budget Detail Page 44-71 Banyon Fund | Department Revenue & Expenditure Adopted Budgets City Clerk Beth Carlson Community Development Director Alison Bentley Section 5 - Capital Improvement Plans Page 72-82 Departmental Capital Goods | Reserve Fund Details Deputy Clerk Julie Elder Deputy Clerk Desiree Schlichter Finance Director Kay Wangen Fire Chief Luke Thieke Librarian Monica Erickson

### Capital Financial Plan (CFP) Purpose

- A customized computer model that demonstrates the different financial impacts of a project by adjusting the project variables (scheduling, funding method, economic growth and inflation predictions).
- Annual planning session to review the City's financial condition and to evaluate the feasibility of future capital improvement projects and purchases (est. 2018).
- Capital financial planning helps balance the competing needs;
  - the need to complete capital projects and
  - the need to preserve or improve the financial condition of the City

## 2024 Planning Session Model | Values Used

- 2025 Revenue—Preliminary Levy \$2,766,023—6.87% Increase Over Prior Year
  - ♦ Fire Cap \$49,200 | From Fire Ops
  - ♦ Amb Cap \$49,875 | From Amb Ops
  - ♦ CCTV Cap \$6,000 | From CCTV Ops
  - ♦ 801 Cap \$402,185 | From Clrk Mncpl Bldg Police PW SP Prk HP Trsm IT
  - ♦ 3% Inflator
- Population Growth Per Year 10 | 4 Households
- 2020-2025 Ranges
  - ♦ Market Value & Construction Inflation 5%
  - ♦ Typical water usage per month 5,000
  - ♦ 2025 Rate Increase— Water 5% | Sewer 3%
- Spending Increase % (GF, Water, Sewer) 4%

## 2024 Planning Session | Conclusions

- Continue to fund internal reserve account (fund 801) with increases of at least 3%
- 2025 Rate Incr.— Water 5% | Sewer 3% || 2026 & Forward Water—2% | Sewer—0%
- 2030 Sewer fund will begin repaying General Fund \$100,000 / yr
- The sewer fund is also expected to support certain road reconstructions as well to mitigate the tax impacts.
- Strives to schedule and size projects so the impacts fall within certain thresholds;
  - ♦ Maintaining a steady predictable tax rate (around 90%)
  - ♦ Debt per capita at or below \$3,500
  - ♦ Long term impact to residents reasonable (between 3 and 4%)
- There is minimal capacity available for Wish List | Parking Lot items

# 2024 Planning Session Model | Projects On the Radar

- Routine Mill & Overlay \$175,000 every 3 years commencing 2026
- Routine annual Chip Seal & Sidewalk \$58,000
- 1) 2026—Road Project | Finance \$1,378,125 | GO 100% Levy | 10 yr@4% | Pymnt \$169.910
- 2) 2027—PW Facility | Finance \$2,031,013 | GO 100% Levy | 20yr@4.5% | Pymnt \$156,136 | \$400,000 existing property sale
- 3) 2029 Road Project | Finance \$3,190,704 50% Levy 50% Sewer | GO 50% Levy 50% Sewer | 10yr@4% | Pymnt \$393,385
- 4) 2030 Sewer Repay GF | \$2,000,000 | 20 yrs | Pymnt \$100,000
- 5) 2030 OTR Water Storage PFA | \$1,500,000 | GO 100% Water | 20 yrs@2.5% | Pymnt \$96,221\$1,000,000 Water Cash
- 6) 2031 Fire Eqpmnt | \$500,000 | GO 100% Levy | 10yr@4% | Pymnt 61,646
- 7) 2033 Water SCADA & Meters | \$530,000 Cash 100% Water
- 8) 2038 Road Project | \$3,959,863 | GO 100% Levy | 10 yr@4% | Pymnt \$488,215
- 9) 2042 Fire Equipment | \$600,000 | GO 100% Levy | 10yr@4% | Pymnt \$73,975

### Other Operational Impacts | Considerations (Things to Remember) CFP 2025 | Budget 2026 & Beyond

### **Enterprise Fund (Utility) Rates**

- Water Rate Increase | 2025 5% | 2026 forward—2%
- Sewer Rate Increase | 2025 3% | 2026 forward—0%

### Parking Lot | Wish List Items

- Pedestrian Bridge Placement Funding
- Retaining Wall 2nd St & OTR \$147,000
- 2019A Pay Off
- Camp site creation
- Burr Oak Extension
- CSAH 5 / Winona St
- Division St Improvements
- Groen Park Expansion
- County Road 10 Development

### General Fund | WWTP Debt Repayment

- Validate repayment amount due (\$2,000,000 CFP Prjct #4 vs. \$1,055,000)
- 2030 Sewer fund will begin repaying General Fund \$100,000 / yr
- The sewer fund is also expected to support certain road reconstructions

### Planning Model Updates

- Update CFP 2022 Est Yr Cost to Align with Departmental Cap Plans | Rvw Variables
- Incorporate WWTP Facility Update in project list

### Tax Abatement

 $\bullet$  Tax Abtmnt. Available- \$50,000 yr / 2027-2032. (Final 2012A bond pymnt 2027 | Tax Page 2 of 82 Abatement Ends 2032).



# **2025 Final Levy Dashboard**

### **Guiding Principles**

- Maintain a steady, predictable, local tax rate (~90%) 2025 Fianl = 88.7%
   \*(w Preliminary Capacity) Pending Update.
- Reduce the City's current debt per capita to \$3,500 or less.—2025 Final \$3,738
- Maintain positive reserves in the City's Enterprise Funds.
- Budget based on specified needs & goals.
- Work plans are based on specific outcomes for results based budgeting.
- Maintain public safety and public works programming that reasonably assures the public of their safety, convenience, and maintenance of property value.
- Develop and maintain technology, communication and administrative services that allow all interested parties to be well informed while protecting the City's critical data and operating systems.
- Maintain the city's strong bond rating and financial position (AA).
   \* The City's AA bond rating ranks Chatfield among the upper tier of cities in the State relative to its credit rating.

### **Cost Drivers**

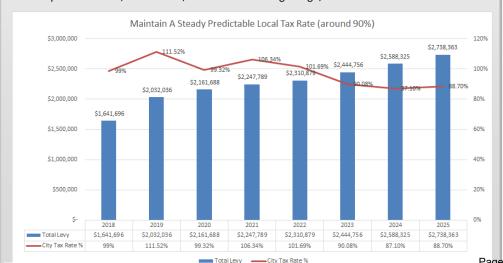
- Escalating Equipment Prices.
- Technology Equipment | Security
- Insurance
- Inflation

### Included In This Budget

- 1 Time \$91,500 Street Dept | 2023A Construction Fund balance offset
- + .5 Admin for staff transition preparation
- + 1 Ambulance staff—call coverage
- 2022B Bond first levy—PW Facility
- Increased Street & Pool capital goods funding
- 4% Salary grid adjustment
- PTO Conversion Funding

### Not Included (Previously Discussed)

• Camp Site creation, LTD benefit, Groen Park Walking Bridge,



### 2025 Budget Based on Needs & Goals

#### GENERAL FUND | ADMINISTRATION 100-41500

Prepare staffing transition plan for personnel changes that are likely to occur in the next five years | Continue to evaluate and refresh business practices. | Focus on building stronger collaboration with internal and external stakeholders.

#### GENERAL FUND | MUNICIPAL BLDNG. | 100-41940

Switch elevator maintenance agreement to Otis state contract for cost reduction

- GENERAL FUND | POLICE DEPT. | 100-42110
- GENERAL FUND | STREETS | 100-43100

Prepare for 2026 major street overlay project | Replace street sweeper (capital plan 2024) | Replace John Deere front end loader 2025

GENERAL FUND | SWIMMING POOL | 100-45124

Pool Manager transition | Establish Capital Plan

GENERAL FUND | PARKS | 100-45200

Complete walking bridge installation | Remodel tourist center / City Park bathrooms | Upgrade Mill Creek Park walking path (partial replacement) | Change to natural CRP / wildflower coverage in Groen Park & Mill Creek Park

LIBRARY | 211

Upgrade website from WordPress to Streamline | Remodel | Seek opportunities to expand and enrich collection with nontraditional items and formats | Sustain and ideally enhance the increased level of programming established in 2024

• AMBULANCE | 230

Review staffing model | compensation to enhance coverage

EDA | 240

Hotel | Housing | Redevelopment | Prospect / Existing Business Assistance

• WATER | 601

Upgrade 3 hydrants - include concrete & bituminous repairs | Replace booster station VFD | Replace well 2 VFD (complete with water project)

WASTE WATER | 602

Land application of Biosolids | Keeping up with maintenance on aging facility | Identify all 6 inch sewers and damaged sewers / manholes | Sell 4" trash pump | Crack repair building

# Averaged Property Tax Breakdown by Jurisdiction



# Property Tax Breakdown by City Services Activity





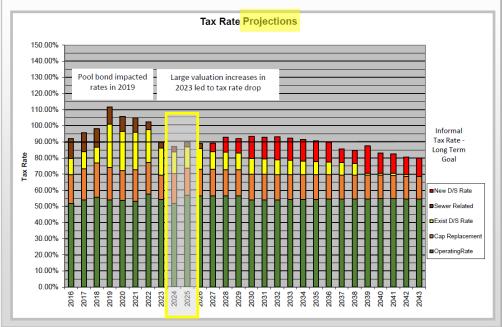
# 2024 CFP Session Summary & 2025 Preliminary Budget Dashboard

Supporting Details | Bridging the Model & Operations

Page 3 of 4

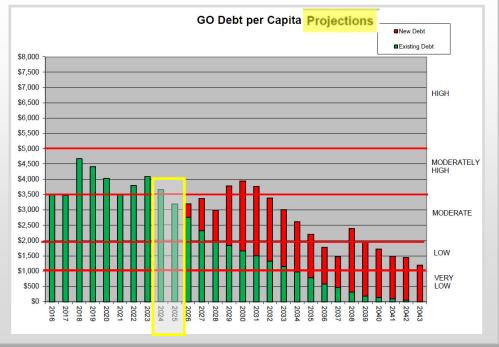
### 2024 CFP Planning Tool | Tax Rate Projections

 Detailed by activity: Operations | Capital Goods | Existing Debt Service | Sewer Related Debt Service | New Debt for Projects on the Radar

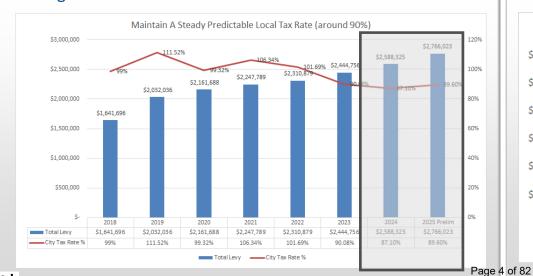


### 2024 CFP Planning Tool | Debt Per Capita Projections

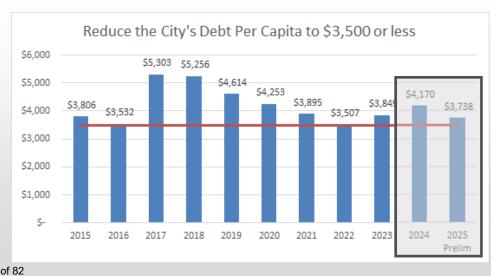
Displaying Existing Debt & Projected New Debt for Projects on the Radar



### **Tracking Results**



### **Tracking Results**



 $\sim$ 



# 2024 CFP Session Summary & 2025 Preliminary Budget Dashboard

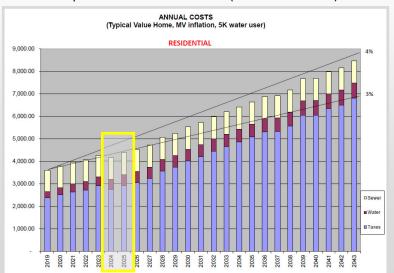
Supporting Details | Bridging the Model & Operations

Page 4 of 4

### 2024 CFP Planning Tool | Resident Impacts Projections

### **Property Tax Impact for City Services**

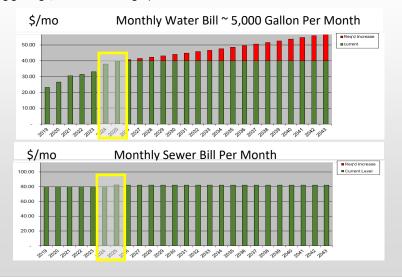
Annual cost for city services on a home valued \$340,000, 5% MV inflation, 5K gallon per month
water user, displaying portion related to taxes, water and sewer
Goal—Maintain impact to residents reasonable (between 3 and 4%)



### Water & Sewer Utility Bill Projections

A minimum bill i(~2,000 gallons per month) in 2024 is ~\$84.00—excluding taxes & surcharges.

 The projections reflect a 5,000 gallon per month user at approximately \$115.00 (excluding garbage, taxes & surcharges)



### 2024 CFP Planning Tool & Operations Bridge | Debt Service Levy Schedule with Projects on the Radar Overlay

Current Debt Levy Schedules		RtnM&Ovrly \$175,000			RtnM&Ovrly \$175,000			RtnM&Ovrly \$175,000			RtnM&Ovrly \$175,000			RtnM&Ovrly \$175,000	
(as of February 2024) Year	2025 Prelim	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
2016A - Refunding 2017A - Enterprise Drive	\$ 95,000	\$ 98,000 \$ 18,000													
2018A - Swimming Pool 2019A - Street Lights	\$ 300,298 \$ 35,302	\$ 299,450	\$ 298,452		\$ \$ 300,84	6 \$ 299,2	50 \$ 302,4	92 \$ 300,44	7 \$ 303,240	\$ 305,111	1 \$ 306,656	\$ 307,879	\$ 308,777	\$ 309,349	
2023A - Grand/Prospect 2022A - Water/Storm 2022B - Peoples Site	\$ 199,101 \$ 18,022 \$ 68,828	•	\$ 18,086	\$ 17,918	\$ 17,92	7 \$ 17,9	24 \$ 17,9	09 \$ 18,06	\$ 18,022	\$ 17,966	6 \$ 18,081	\$ 17,997			\$ 18,0 \$ 69,2
	Anni ChpSi & SW \$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	Anni ChpSi \$58,00
		1 Road Prict	2 PW Fclty		3 Road Prict	4 SwrRpyGF \$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	4 SwrRpy0 \$100,000
		\$1,378,125	\$2,031,013		\$3,190,704	5 WtrStrg \$1,500,000	6 Fire Equip. \$500,000 5 Of 82		7 WtrSCDA \$530,000					8 RoadPrjct \$3,959,863	



Includes: 4% Pay Includes: 4% Pay Grid | +1 Amb Dept |+.5 Clerk Transition Prep |\$91,500 Street DS Offset | PTO Conversion Funding

Budget At A Glance		Council 09/	25/2023		2024
GENERAL FUND		evenues	Expenses		Levy
LGA / PERA Aid-33401	\$	949,457			
Interest Income-36210	\$	14,000			
General Services Transfer In-34020	\$	128,792			
41100- Legislative Dept.			\$ 70,836		
41200- Hist. Society ? Add to MncplBldg			\$ 900		
41410- Elections			\$ 8,400		
41500- Clerk/Finances	Ş	15,675	\$ 559,921		
41910- Planning & Zoning	\$	-)000	\$ 73,450		
41940- Municipal Buildings	\$		\$ 85,200		
42110- Police Department	\$		\$ 755,831		
42400- Building Code	\$	16,525	\$ 26,200		,
43100- Street Maintenance	\$	7,000	\$ 627,868		
45124- Swimming Pool	\$	94,170	\$ 183,820		
45200- Parks	\$	1,950	\$ 223,598		
46323- Heritage Presv *2025 240-46630	\$	500	\$ 18,105		
46630- Community Development *2025 240-46630	\$	10,475	\$ 24,688		
General Fund Total Rev   Exp	\$	1,306,499	\$ 2,667,527	\$	-
GENERAL GOVERMNENT LEVY-31010				\$	1,361,028
Services	F	Revenues	Expenses		Levy
211-31010 Library Levy				\$	204,880
220-31010 Fire Department Levy				\$	70,000
230-31010 Ambulance Levy			•	\$	79,300
240-31010 EDA Levy			•	\$	78,517
250-31010 Center for the Arts Levy			•	\$	90,000
614-31010 CCTV Levy			•	\$	15,600
TOTAL SERVICES LEVY				\$	538,297
Debt Service			2024		
2012A   332-Wtr Twr (2027)				5	-
2014A   334-Twfrd/Bnch (2025)	Final	- Close 2025	•	S	42.000
2016A   335-WWTP (2028)			•	\$	102,000
2017A   338-Enterprise Drive (2028)	Par	Off 2024?	•	S	-
2018A   340-Pool (2039)	, , ,	,,		S	317,000
2019A   342-Street Lights (2027)	Pari	Off 2024?	•	5	38.000
2022A   343-Wtr Storm (2043)		xfer from storm		S	50,000
2022A   344-PW Facility (2043)		25 First Levy		5	
	_	,		-	400.000
2023A   323-Grand Prospect St	lme -153,00	0 CF blace to fund wall		\$	190,000
DEBT SERVICE LEVY				\$	689,000
					3 500 335
Levy Total				\$	2,588,325 143,569

	2025			2025 Final Levy		2025	v5 5.87%		
	Budget a	Budget a	t a G	lance - 2025 Final 12	2/09/2025				
	Revenues	Revenues (excld	ng	Expenses	Bdgt Adj +Inc(low)   -Dec(High) Cash Flow Policy Adj.		Levy	% Change 2024 to 2025	Comments
\$	950,380		no I	Expenses			cvy		Certified
3	17,000							0.10%	Certified
5	143,050								
	143,030	J 143,0.	Ś	67,580					
			\$						
			Š						
5	10,850	\$ 12,80							+ .5 Admin Staff & PTO Cnvrsn Fndng
5	2,600							1	
\$	700		00 \$					1	
\$	80,022		11 \$					1	+ PTO Cnvrsn Fndng
\$	751	\$ 7	51 \$	100				1	
ŝ	6,651	\$ 6,65	51 \$	754,811				1	1x\$91,500 + PTO Cnvrsn Fndng
ŝ	96,401	\$ 96,41	01 \$	210,369					
3	502	\$ 50	02 \$	231,385					+ PTO Cnvrsn Fndng
5	-	\$ -	\$						8/2/2024 Moved to 240-46630
\$	-	\$ -	\$						8/2/2024 Moved to 240-46630
\$	1,308,907	\$ 1,308,9	07 \$	2,852,999	\$ -	\$	-		
					\$ -	\$	1,544,092	6.73%	1 Time Exception \$91,500 Street Dept 2023A Offset
F	Revenues	Revenues		Expenses			Levy		
ŝ	106,459					\$	224,597	9.62%	
ŝ	82,550		51 \$			\$	70,000		High Fund Balance Levy = 2024
ŝ	310,087					\$	143,043	80.38%	+1 FT and balance budget
ŝ	1,650		50 \$			\$	100,380	27.84%	
\$	2,300		00 \$			\$	75,700	-15.89%	High Fund Balance reduced \$14,300
\$	30,500	\$ 30,5	00 \$	69,059		\$	17,000	8.97%	CPS Contrbution Eliminated   High Fund Balance Ad
						\$	630,720	17.17%	
							Levy		
						\$	-		CPS & FC Abtmnt + Water Revenue
						\$		J	2024 Final Levy   2025 Final Payment
			_			\$	95,000	1	
			_			\$	-	J	Fund from Small Cities or WWRpymnt
						\$	300,298		
						\$	35,302		
						\$	18,022		
						\$	68,828		2025 First Levy
						\$	46,101		\$199,101 Schd less ~ CF balance \$153,000
						\$	563,551	4.00%	1 Time Exception \$153,000 2023A Street Dept Offset
									4% Salary Grid Adjustment
						\$	2,738,363		+1 Amb +.5 Admin
						\$	150,038	Ì	+ Street & Pool capital goods funding

	TxsPyble2024		
NET TAX CAPACITY	(AssmntYr2023)	2	2025v5 5.87%
Fillmore County NTC	\$ 1,773,172	\$	1,857,667
Olmsted County NTC	\$ 1,198,579	\$	1,229,550
Net Taxable Tax Capacity	\$ 2,971,751	\$	3,087,217
Increase in Tax Capacity	\$ 257,905	\$	115,466
% Increase in Tax Capacity	9.503%		4%
Certified Final Levy	\$ 2,588,325	\$	2,738,363
City Tax Rate	87.10%		88.70%
Goal: Maintain a steady, predictable local tax rate.	· ———		0
Debt Per Capita	\$ 4,170	\$	3,738
Goal: Reduce the debt per capita to \$2 500 or lass	•	<del></del>	



# Resolution 2024-46 Certifying the Final Property Tax Levy for Taxes Payable in 2025

**WHEREAS**, the City of Chatfield has prepared a budget for the operations of the City of Chatfield for the 2025 calendar year, and

**WHEREAS**, it has been determined that a property tax levy in the amount stated below is necessary to meet the needs outlined in the budget:

Fund Name	2025
General Fund (100)	\$1,544,092
Library Fund (211)	\$224,597
Fire Department (220)	\$70,000
Ambulance Department (230)	\$143,043
EDA (240)	\$100,380
Center for the Arts (250)	\$75,700
CCTV (614)	\$17,000
Debt Service:	
2016A Debt Service	\$95,000
2019A Debt Service	\$35,302
2022A Debt Service	\$18,022
2022B Debt Service	\$68,828
2023A Debt Service	\$46,101
Total Non-Referendum Base Levy:	
2018A Referendum Based Levy	\$300,298
Total Tax Asking	\$2,738,363

**And WHEREAS**, the budget and proposed tax levy has been presented to the public at a regular meeting of the City Council in compliance with Truth in Taxation regulations, and

**NOW, THEREFORE, BE IT RESOLVED** by the Common Council of the City of Chatfield, County of Fillmore, Minnesota, that the 2025 final budget and property tax levy be adopted,

**BE IT FURTHER RESOLVED** that the special levies established by prior resolutions hereby be amended to the above stated amounts.

**AND BE IT YET FURTHER RESOLVED** that the City Administrator is hereby instructed to transmit a certified copy of this resolution to the county Auditor of Fillmore County, Minnesota.

Approved December 9, 2024 /s/Beth M Carlson City Clerk City of Chatfield



# Resolution 2024-24 Certifying the Proposed Property Tax Levy for Taxes Payable in 2025

**WHEREAS**, the City of Chatfield has prepared a budget for the operations of the City of Chatfield for the 2025 calendar year, and

**WHEREAS**, it has been determined that a property tax levy in the amount stated below is necessary to meet the needs outlined in the budget:

Fund Name	2024
General Fund	\$1,571,752
Library Fund	\$224,597
Fire Department Fund	\$70,000
Ambulance Fund	\$143,043
<b>Economic Development Authority Fund</b>	\$100,380
Center for the Arts Fund	\$75,700
CCTV Fund	\$17,000
Debt Service:	
2016A Debt Service	\$95,000
2019A Debt Service	\$35,302
2022A Debt Service	\$18,022
2022B Debt Service	\$68,828
2023A Debt Service	\$46,101
Total Non-Referendum Base Levy	\$263,253
2018A Referendum Based Levy	\$300,298
Total Tax Asking	\$2,766,023

**And WHEREAS**, the budget and proposed tax levy will be presented to the public at a regular meeting of the City Council in compliance with Truth in Taxation regulations, and

**WHEREAS**, the City Council would like to declare a date, time and place of that regular meeting at which public input will be invited,

**NOW, THEREFORE, BE IT RESOLVED** by the Common Council of the City of Chatfield, County of Fillmore, Minnesota, that the 2025 preliminary budget and property tax levy be adopted,

**BE IT FURTHER RESOLVED** that the special levies established by prior resolutions hereby be amended to the above stated amounts.

**AND BE IT YET FURTHER RESOLVED** that the proposed budget and tax levy will be discussed at 7:00 p.m. on Monday, December 9, 2024, during the regularly scheduled meeting of the Chatfield City Council which will be held at the Thurber Community Building, at 21 Second Street SE.



# Olmsted County PROPERTY RECORDS & LICENSING RECORDS AND REVENUE

"World Class Customer Service"

# Truth-In-Taxation hearing information

Please complete and return to <a href="mailto:kay.kuster@olmstedcounty.gov">kay.kuster@olmstedcounty.gov</a>

Date: <u>Monday, December 9<sup>th</sup>, 2024</u>	
Time: <u>7:00 pm</u>	
Location of Meeting:	
Building: Thurber Community Building	
Room: Council Chambers	_
Street Address: 21 Second Street SE	
City, State, Zip: <u>Chatfield, MN 55923</u>	
Contact Person: <u>Michele Peterson</u>	
Phone Number: <u>507-867-3810</u>	
Website: www.ci.chatfield.mn.us	
Will there be a referendum this year? <u>No</u>	
Name and phone number of the person completing this form:	
Kay Wangen 507.867.3810	

Kay E. Kuster
Property Tax Specialist
507-328-7534
kay.kuster@olmstedcounty.gov



# **2025 Property Tax Levy Report**

COMPLETE AND EMAIL TO: PropTax.Admin@state.mn.us

Name	of Governmental Unit	Name of Person Filling out Form			
City	of Chatfield	Michele Peterson			
	l City Email Address (example: city@ci.cityville.mn.us) eterson@ci.chatfield.mn.us	Telephone (507) 867-3810			
1.	Bonded Indebtedness (Net Tax Capacity Based)	<sub>\$</sub> _563,551			
2.	Certificates of Indebtedness	\$			
3.	Payments for Bonds of Another Local Unit of Govern				
4.	Principal and Interest on Armory Bonds	\$			
5.	Market Value Based Referendum Levies	\$			
6.	Increases in Matching Fund Requirements for State Grants	or Federal \$			
7.	Preparing for or Repairing the Effects of Natural Disa	sters \$			
8.	Correction for an Error in the Final Levy Certified to a Auditor in the Preceding Year	the County \$			
9.	Levies for Economic Development Tax Abatements u M.S. 469.1815	nder \$			
10.	PERA Employer Contribution Rate Increases	\$			
11.	Operating or Maintenance Costs of a County Jail or Correctional Facility*	\$			
12.	Operation of a Lake Improvement District	\$			
13.	Repayment of a State or Federal Loan Related to a State of Capital Project	sate or \$			

14. Levy for Storm Sewer Improvement District Costs under M.S. 444.20	\$
15. Costs for the Maintenance and Support of Society for the Prevention of Cruelty to Animals under M.S. 343.11	\$
16. Health and Human Service Costs Due to Reduction in Federal Grants*	\$
17. Foreclosed or Abandoned Residential Property Costs	\$
18. Wages and Benefits of Sheriff, Police, and Fire Personnel	\$
19. Half the Costs of Confining Sex Offenders Undergoing the Civil Commitment Process*	\$
20. County Human Service Costs*	\$
21. Levy for All Other Purposes Not Listed Above	\$_2,174,812
22. Total Payable 2025 Certified Levy (Sum of Lines 1 to 21)	\$_2,738,363

I, the budget officer of the above-named county or city, certify that the foregoing figures are accurate to best of my knowledge.

Motha City Administrator 12/10/2024

SIGNATURE OF BUDGET REPRESENTATIVE

TITLE

DATE

Note: Please return the completed form to the Department of Revenue by December 30, 2024.

<sup>\*</sup> Applies only to county governments



# **Certification of Truth in Taxation Compliance**

TNT

for Taxes Payable in 2025 (Minnesota Statutes, section 275.065, subdivision 7)

Due on or before December 30, 2024. Email as PDF to: PropTax.Admin@state.mn.us.

Email separately. Do not mail. Do not attach to any other documents,

mai										
	Name of Governmental Unit			Name of Person Filling						
S PC	City of Chatfield			Michele Peterson						
01.0	Mailing address									
Print or type	21 Second Street SE									
7	City	State	Zip cod							
	Chatfield	MN	55923	3 mpeterso	n@ci.chatfield.mn.us					
Levy Cert.	Certification of 2025 PROPO	OSED Prope	erty Tax	<b>Levy</b> (Not the final pro	pperty tax levy)					
Levy Cert.	Date certified to county auditor (mr	n/dd/yyyy)		Net Levy Amount (Do n	ot leave blank. Must be a dollar amount					
Le	09/23/2024			\$2,766,023						
	Truth in Tayatian Public Mac	ting (March	<del> </del>	04     - + +						
ting	Truth in Taxation Public Meeting (Must be after Nov. 24 and no later than Dec. 30)									
eetin										
leet	Date meeting held (mm/dd/yyyy)			Time meeting held						
Meet	Date meeting held (mm/dd/yyyy) 12/09/2024			Time meeting held 7:00 p.m.						
Meet										
Meet	12/09/2024									
		Property Ta	ax Levy							
	12/09/2024		ax Levy	7:00 p.m.	ot leave blank. Must be dollar amount.)					
	12/09/2024  Certification of 2025 FINAL		ax Levy	7:00 p.m.  Net Levy Amount (Do n						
	12/09/2024  Certification of 2025 FINAL  Date certified to county auditor (mn	n/dd/yyyy)		7:00 p.m.  Net Levy Amount (Do not) \$2,738,363						
	Certification of 2025 FINAL  Date certified to county auditor (mn 12/10/2024	n/dd/yyyy)		7:00 p.m.  Net Levy Amount (Do not) \$2,738,363						
	Certification of 2025 FINAL  Date certified to county auditor (mn 12/10/2024	n/dd/yyyy)		7:00 p.m.  Net Levy Amount (Do not) \$2,738,363						
u M	Certification of 2025 FINAL  Date certified to county auditor (mn 12/10/2024	n/dd/yyyy)		7:00 p.m.  Net Levy Amount (Do not) \$2,738,363						
Certification	Certification of 2025 FINAL  Date certified to county auditor (mn 12/10/2024  If final levy is higher than proposed,	n/dd/yyyy) , an explanation	on is requ	7:00 p.m.  Net Levy Amount (Do not) \$2,738,363  ired	ot leave blank. Must be dollar amount.)  this information and that it is					
Certification	Certification of 2025 FINAL  Date certified to county auditor (mn 12/10/2024  If final levy is higher than proposed,	n/dd/yyyy) , an explanation cer or employ	on is requ ree who is nderstan	7:00 p.m.  Net Levy Amount (Do not) \$2,738,363  ired  authorized to submit to that anyone giving fall	ot leave blank. Must be dollar amount.)  this information and that it is less information is subject to a					
	Certification of 2025 FINAL  Date certified to county auditor (mn 12/10/2024  If final levy is higher than proposed,	n/dd/yyyy) , an explanation cer or employ	on is requ ree who is nderstan	7:00 p.m.  Net Levy Amount (Do not) \$2,738,363  ired  authorized to submit to that anyone giving fall	ot leave blank. Must be dollar amount.)  this information and that it is less information is subject to a					

**Notifications:** Sign up for Truth in Taxation updates through GovDelivery on the Department of Revenue's Truth in Taxation webpage.

Property Tax staff will notify you of any issues. Due to the high volume of submissions, we do not provide confirmation of submission.

**REMINDER:** Cities with populations under 500 do not need to submit a compliance form.



# **Summary of Local Government Aid (LGA) Certified for 2025**

### **Use of Formula Aid**

For aids payable in 2025, the calculation of formula aid (aid increase) was the unmet need in the current year less the certified aid in the previous year multiplied by the aid gap percentage.

### **Minimum Aid Calculation**

For aids payable in 2025 and thereafter, the total aid for a city must not be less than the amount it was certified to receive in the previous year minus the lesser of \$10 multiplied by its population, or five percent of its net levy in the year prior to the aid distribution.

### **Appropriation**

The total LGA appropriation for aid payable in 2025 is \$644,398,012.

### **Data Used in LGA Calculations**

The following is an explanation of the variables used to calculate your city's 2025 LGA certified amount certified on July 31, 2024.

**Transformed Population:** Transformed population is equal to the logarithm to the base 10 of the population. It is used in the need factor formula for small cities.

**Pre-1940 housing units:** The total number of housing units in your city that were constructed before 1940 according to the 2022 Federal Census. It is used in the need factor formulas for medium and large cities.

**Total housing units:** This is the total number of all housing units in your city (both vacant and occupied) according to the 2022 Federal Census.

**Peak population decline:** This is a city's population decline (if any) from its highest population in a decennial census from 1970 or later.

Commercial Industrial Utility (CUI) percentage: Commercial Industrial Utility percentage is the share of a city's tax base classified as class 3 property and is used as a need factor in the formula for medium and large cities.

**Population age 65 and over (City Age Index):** City age index is the share of a city's population aged 65 and older. It is used in the need factor population for large cities.

**Tax Effort Rate:** This is the net levy for all cities divided by the sum of the city net tax capacity for all cities. The tax effort rate is the same for all city calculations.



### **City Revenue Need**

City revenue need is defined in three separate calculations based on population.

### **Small Cities**

The formula for cities with a population less than 2,500 (small cities) is:

1) (220.877 x transformed population) + 196.487

#### **Medium Cities**

The formula for cities with a population between 2,500 and 10,000 (medium cities) is:

1.15 multiplied by the sum of:

497.308+

1)	Pre-1940 Housing Percentage	X 6.667
2)	CUI percentage	X 9.215
3)	Peak Population Decline	X 16.081

### **Large Cities**

The expenditure formula for cities with a population of 10,000 or more (large cities) includes the following variables multiplied by the respective coefficients:

1.15 multiplied by the sum of:

293.056+

1)	Pre-1940 Housing Percentage	X 8.572
2)	City Age Index	X 11.494
3)	CUI percentage	X 5.719
4)	Peak Population Decline	X 9.484

### **Transition Factors**

The formula provides for a transition mechanism for cities between the three need formulas.

### **Small to Medium Cities**

For cities with a population of at least 2,500 but less than 3,000 the city revenue need is equal to (1) the transition factor times the medium city revenue need, plus (2) 630 times the difference between one and the transition factor.

For the purposes of revenue need the transition factor is .2 percent times the amount that the city's population exceeds the minimum of its size threshold.

### **Medium to Large Cities**

For cities with a population of at least 10,000 but less than 11,000 the city revenue need is equal to (1) the transition factor times the large city revenue need, plus (2) the medium city revenue need times the difference between one and the transition factor.

For the purposes of revenue need the transition factor is .1 percent times the amount that the city's population exceeds the minimum of its size threshold.

### **Unmet Need**

Unmet need is the difference between (1) its city revenue need multiplied by its population, and (2) its city net tax capacity multiplied by the tax effort rate.



### **Formula Aid**

The formula aid (aid increase) for a city is equal to the difference between its current unmet need and its certified aid in the previous year multiplied by the aid gap percentage.

### **Certified LGA Payment Dates**

LGA payable in 2025 will be paid to qualifying cities on July 20, 2025, and December 26, 2025.

### **Questions?**

Questions regarding Local Government Aid should be directed to:

proptax.admin@state.mn.us.

or

Bill Sparks bill.sparks@state.mn.us (651) 556-6095



CITY NAME	Certified 2025 LGA
TOTALS	\$644,398,012
BYRON	\$500,004
CHATFIELD	\$950,380
EYOTA	\$650,472
HARMONY	\$380,194
PINE ISLAND	\$744,206
PLAINVIEW	\$973,002
PRESTON	\$539,303
SPRING VALLEY	\$1,025,570
ST CHARLES	\$1,165,865
STEWARTVILLE	\$1,317,784
ZUMBROTA	\$821,884

Page 16 of 82



August 13, 2024

Dear Minnesota City Clerks,

Thank you for your commitment to ensuring your city's residents have access to public library services. The attached documentation provides your city's state-certified level of library support for 2025. Minnesota Statutes, sections <u>134.34</u> and <u>275.761</u> establish the amount at 90% of the state-certified level of support set in 2011.

Please be advised that should a city fall below its state-certified level of library support, Minnesota Statutes, section 134.34, subdivision 4 requires removal of the city from State Library Services' funding formulas. This would greatly reduce the breadth and depth of library services available to the city's residents.

Thank you again for your continued support of Minnesota's libraries. Together, we can ensure that all Minnesota residents benefit from quality library services.

Sincerely,

Emma De Vera

State Library Program Specialist

Emma De Vera



### August 2024

### **CERTIFICATION OF MINIMUM LOCAL SUPPORT REQUIREMENT: 2025**

This is to certify the 2025 minimum level of financial support to be provided for operating expenses for public library services and participation in the regional public library system programs pursuant to *Minnesota Statutes*, Chapter 134.34 for the city of:

### Chatfield

The state-certified level of library support for 2025 is: \$74,745

This amount represents the equivalent of 90% of the official 2011 state-certified level of library support.

City	2023 Population	Total Net Tax Capacity of Real and Personal Property	TIF Retained Captured Value NTC	Taxable NTC - Fully Taxable	Total Referendum Market Value of Real and Personal Property	County NTC Rate	City NTC Rate	School NTC Rate	Specia I NTC Rate	Total NTC Rate	2024 LGA	City Certified Levy
Byron	6,688	9,586,211	-	9,586,211	887,567,730	43.13%	60.60%	38.65%	1.68%	144.06%	499,478	5,809,491
Chatfield	3,005	2,991,922	20,171	2,971,751	287,077,381	32.63%	86.86%	19.37%	0.68%	139.54%	949,457	2,581,293
Eyota	2,036	2,145,481	10,152	2,135,329	204,260,565	43.09%	45.54%	25.94%	1.68%	116.25%	649,668	972,499
Harmony	1,047	1,099,139	42,065	1,057,074	101,310,300	26.69%	83.51%	7.90%	0.00%	118.10%	379,993	882,801
Pine Island	3,888	4,826,410	90,596	4,734,332	433,222,549	40.94%	80.97%	25.11%	1.17%	148.19%	743,554	3,833,518
Plainview	3,494	3,669,565	33,258	3,636,307	337,898,275	38.53%	75.29%	12.29%	0.31%	126.42%	971,892	2,737,666
Preston	1,343	1,360,803	53,681	1,307,122	120,665,700	26.69%	91.94%	7.90%	0.00%	126.52%	539,116	1,201,709
Spring Valley	2,478	2,004,865	33,540	1,971,325	186,909,000	26.69%	92.45%	17.06%	0.00%	136.19%	1,024,726	1,822,427
St. Charles	4,037	4,453,336	123,365	4,329,971	411,971,600	35.83%	51.96%	19.62%	0.47%	107.87%	1,164,066	2,249,853
Stewartville	6,738	7,248,996	78,972	7,170,024	650,207,192	41.40%	61.94%	17.44%	0.00%	120.79%	1,315,807	4,441,113
Zumbrota	3,993	5,569,873	82,123	5,487,750	493,524,301	40.79%	47.90%	25.94%	0.99%	115.63%	820,831	2,628,798

End of Data

League of Minnesota Cities - Property Tax Reports - 2024 (2025 Not Yet Available 2024 1212)

### 2024 Property Tax Data Table: Column Definitions

Unless otherwise noted, the data is computed from the 2024 abstract of tax lists and other information from the Minnesota Department of Revenue. The data is from the PRISM database.

Total tax capacity—the total tax capacity for taxes payable in 2024. Tax capacity is determined by multiplying a property's market value by its classification rate. Each property is assigned a classification rate depending on its use.

Captured TIF tax capacity—the captured tax capacity within tax increment financing districts for taxes payable in 2024

Fiscal disparity contribution tax capacity—the tax capacity contributed to the metropolitan and iron range fiscal disparities programs for taxes payable in 2024. Cities in Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, Washington, Lake, and Cook counties and portions of St. Louis, Itasca, Crow Wing, Aitkin, and Koochiching counties are affected by these programs.

Taxable tax capacity—the taxable tax capacity for taxes payable in 2023. The taxable tax capacity is computed by subtracting the power line tax capacity, the captured TIF tax capacity, and the fiscal disparities contribution capacity from the total tax capacity of each city. This is the tax base used to compute the local tax rate.

Fiscal disparity distribution tax capacity—the tax capacity received from the fiscal disparities programs for taxes payable in 2024. Only cities located within the Twin Cities metropolitan area and the taconite relief area are affected by these programs.

State levy tax capacity—the tax capacity of commercial, industrial, and seasonal recreational property that is subject to the state property tax. For taxes payable in , the state levy tax capacity is split between cabins (5 percent) and commercial/industrial (95 percent).

Average tax rates—these columns provide the average 2024 tax rates for county, city, school, and special districts within each city. Average tax rates are provided because the city may be overlapped by several school districts, counties, or special taxing districts. For example, portions of St. Cloud are located within Stearns, Sherburne, and Benton counties and within the Sauk Rapids (ISD #47) and the St. Cloud (ISD #742) school districts. Please note that the average total rate does not include market value-based referenda levies.

Market value tax rates—these columns provide the average 2024 market value tax rates for cities, counties, and schools within each city.

Certified 2024 LGA—the amount of local government aid each city was set to receive in 2024 when the Department of Revenue certified the amounts in July.

2024 city certified levy—the amount of property taxes each city expected to receive in 2024 when it certified its levy to the county in December 2023.

2024 fiscal disparities distribution levy—the amount of 2024 city levy raised through the fiscal disparities program. (Source: House Research and Department of Revenue.)

2024 city net levy—the city levy actually used to compute the local tax rate. The net levy is computed by subtracting the fiscal disparity distribution levy (if applicable) from each city's certified levy.

### Current and Future Debt Schedules - February 2024

		Levy		Water		Sewer					,									
	2024	2025	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Current Debt																				
2016B	Water Meters																			
2012A	Water Towe	r -Hillside																		
2017B	Enterprise Drive																			
2016A	Refund 2010 A & 20	11A																		
2023A	Grand & Prospect St																			
2018A	Swimming P	ool																		
2022A	Water & Storm Imp																			
2022B	Public Work	s Facility																		
Future Projects, Capital Financial Plan																				
Mill and Overlay Project	1	Construction																		
Road Reconstruction or Extension			Construction																	
Public Works Building				Construction						2	0 Year Bond	t	•	•	•					,
OTR Water Storage					Construction						20 Y	ear Bond								

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2024 Total		Ś	82,000	\$	_	\$	_	\$ -	\$ -	\$ 42,469	\$	124,469	\$	161,935	\$	173,334
2025	1-Feb		0=,000	<u> </u>		<u> </u>		<del></del>	<del>T</del>	<del>+ 12,100</del>	Ś	-	\$	135,105	\$	38,229
2025	15-Jun	\$	43,000	\$	_	\$	_	\$ -	\$ -	\$ 19,441	\$	62,441	\$	_		100,670
2025	30-Jun	7	43,000	7		<u> </u>		7	7	7 13,441	Ś		\$			100,670
2025	1-Aug										Ś		\$	3,513	\$	97,157
2025	30-Nov							\$ -	ć	\$ 19,441	\$	19,441	\$	3,313		116,598
2025		_	42.000			_		<b>&gt;</b> -	\$ -	\$ 19,441	\$		\$		-	
	30-Dec	\$	43,000	\$	-	\$	-			4	<u></u>	43,000		420.640		159,598
2025 Total	1	\$	86,000		-	\$	-			\$ 38,882	\$	124,882		138,618		159,598
2026 Total		\$	84,000	\$	-	\$	-			\$ 37,889	\$	121,889	\$	135,336	\$	146,151
2027 Total		\$	-	\$	-	\$	-			\$ -	\$	-	\$	136,823	\$	9,328
2014A-\$1,7	25,000 G	0						06/2023 Modifie	d Schedule	Twiford	Ben	ch Street	Pro	oject	Prjo	td Blnc
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Year	Mo   Day		TinWtr	TinV	vw		TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$	-		P&I		
2024 Total		Ġ	12,000	\$ 14	1,000	\$	_	\$ 42,000	\$ 2,700		\$	70,700	\$	191,357	\$	210,837
2025	1-Feb	7	12,000	7 1	+,000	<u>, , </u>		7 42,000	\$ 2,700	<u> </u>	Ś	70,700	Ś	192,138	\$	18,699
2025	15-Jun	Ś		Ś		\$		\$ -	\$ -	\$ -	\$		\$	132,130	\$	18,699
2025		Þ	-	>	-	Þ	-	<b>&gt;</b> -	<b>&gt;</b> -	Ş -	\$		\$		\$	-
2025	30-Jun														•	18,699
	1-Aug										\$	-	\$		\$	18,699
2025	30-Nov							\$ -	\$ -	\$ -	\$	-	\$	-	\$	18,699
2025	30-Dec	\$	-	\$	-	\$	-				\$	-	\$	-	\$	18,699
2025 Total		\$	-	\$	-	\$	-			\$ -	\$	-	\$	192,138	\$	18,699
Grand Total		\$	34,572.00	\$ 34	1,741	\$	-	\$ 105,000	\$ 5,500	\$ -	\$	179,813	\$	573,958		
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2024 Total		\$	_	\$ 495	5.000	\$	_	\$ 102,000	\$ -	\$ -	\$	597,000	\$	609,900	\$	620,877
2025	1-Feb			ļ <del>-</del> -3.	,,,,,,,,	7		2 102,000	7		Ś		\$	592,150	\$	28,727
2025	15-Jun	\$				\$		\$ 47,500	\$ -		\$	47,500	\$	332,130	\$	76,227
2025	ļ	Ş	-			Ş	-	÷ 47,500	· -		\$	47,300	\$			
2025	30-Jun													10.450	\$	76,227
	1-Aug								4		\$	47.500	\$	16,450	\$	59,777
2025	30-Nov							\$ 47,500	\$ -		\$	47,500	\$	-		107,277
2025	30-Dec	\$	-	\$ 495	-	\$	-				\$	495,000	\$	-		602,277
2025 Total		\$	-	\$ 495			-			\$ -	\$	590,000		608,600		602,277
2026 Total		\$	-	\$ 500	0,000	\$	-	\$ 98,000		\$ -	\$	598,000		602,150		598,127
2027 Total		\$	-	\$ 49	5,000	\$	-			\$ -	\$	495,000	\$	600,550	\$	492,577
2028 Total		\$	-	\$	-	\$	-			\$ -	\$		\$	489,850	\$	2,727
2016B-\$425	,000 GO	W	tr Revenu	e Not	е			Modified to 95%		Water M	eter	S			Prjo	td Blnc
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Year	Mo   Day	TinWti 761 / 392	r	Ti	nWW / 39201		TInGF	(L	LEVY + .vyAbtmnt)	SpcIAssmnt	FC ISD Abtmnt	\$	-		P&I	\$	55,768
2024 Total		\$ 24	,478	\$	24,478	\$	-	\$	-	\$ -	\$ -	\$	48,956	\$	48,577	\$	57,415
2025	1-Feb											\$	-	\$	46,978	\$	10,437
2025	15-Jun	\$ 12	,421	\$	12,421			\$	-			\$	24,842	\$	-	\$	35,279
2025	30-Jun											\$	-	\$	-	\$	35,279
2025	1-Aug											\$	-	\$	1,342	\$	33,938
2025	30-Nov							\$	_			\$	-	\$	-	\$	33,938
2025	30-Dec	\$ 12	,421	\$	12,421							\$	24,842	\$	-	\$	58,780
2025 Total			,842	\$	24,842	\$	_			\$ -	\$ -	\$	49,684	\$	48,319	\$	58,780
2026 Total				\$		\$	-				\$ -	\$	49,356	_		\$	59,116
2027 Total		\$	-		-	\$	_			\$ -		\$	-	_	-	\$	10,438
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2017A-\$457	.000 GO	Tax Aba	tem	ent				Мо	dified to 95%	1	Enterpris	e D	rive	20	023 Banyon BB	Pri	ctd Blnc
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Year	Mo   Day	TinWtı	r	Ti	nWW		TInGF		LEVY + .vyAbtmnt) mllCtyAsstnc	SpclAssmnt	FC ISD Abtmnt	\$	-		P&I		
2024 Total		\$	-	\$	-	\$	-	\$	18,000	\$ -	\$ -	\$	18,000	\$	53,370	\$	168,835
2025	1-Feb											\$	-	\$	50,850	\$	117,985
2025	15-Jun	\$	-					\$	21,500			\$	21,500	\$	-	\$	139,485
2025	30-Jun											\$	-	\$		\$	139,485
2025	1-Aug											\$	-	\$	2,166	\$	137,319
2025	30-Nov							\$	21,500			\$	21,500	\$	-	\$	158,819
2025	30-Dec	\$	-									\$	-	\$	-	\$	158,819
2025 Total		\$	-	\$	-	\$	-	\$	43,000	\$ -	\$ -	\$	43,000	\$	53,016	\$	158,819
2026 Total		\$	-	\$	-	\$	-	\$	18,000	\$ -	\$ -	\$	18,000	\$	52,634	\$	124,186
2027 Total		\$	-	\$	-	\$	-	\$	18,000	\$ -	\$ -	\$	18,000	\$	53,209	\$	88,977
2028 Total		\$	-	\$	-	\$	-			\$ -	\$ -	\$	-	\$	52,741	\$	36,236
2017B-\$300	,000 GO	<b>Utility R</b>	ever	nue	Note			Мо	dified to 95%		Industria	pens	iate Buppli	al	Schedule Error	Prj	ctd Blnc
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Year	Mo   Day	TinWti 764 / 392			nWW / 39201		TInGF	(L	LEVY + .vyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$	-		P&I		
2024 Total		\$ 15	,000	\$	15,000	\$	-	\$	-	\$ -	\$ -	\$	30,000	\$		\$	15,066
2025	1-Feb											\$	-	\$	Ť	\$	66
2025	15-Jun	\$ 7	,500	\$	7,500	\$	-	\$	-			\$	15,000	\$		\$	15,066
2025	30-Jun											\$	-	\$		\$	15,066
2025	1-Aug											\$	-	\$	Ť	\$	66
2025	30-Nov							\$	-			\$	-	\$		\$	66
2025	30-Dec		,500	\$	7,500	\$	-					\$	15,000	\$		\$	15,066
2025 Total			,000	\$	15,000	\$	-				\$ -	\$	30,000	_		\$	15,066
2026 Total			,000	\$		\$	-			\$ -	<u> </u>	\$	30,000			\$	15,066
2027 Total		\$ 7	,500	\$	7,500	\$	-			\$ -	\$ -	\$	15,000	\$	30,000	\$	66
2018A-\$4,40	20,000,0			Mad	ified to 95	=0/					Swimmin	a D	<b>80</b> 2010 20	122	R-2020-2022E)	Du-1	ctd Blnc

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Bond Cashflor	w Ledger (	Combined Sur	nmary							
			1	Reve		1	I	TTL Rev	PymntTtl	ActlBlnc
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	P&I	\$ 319,390
2024 Total		\$ -	\$ -	\$ -	\$ 316,838	\$ -	\$ -	\$ 316,838	\$ 299,525	\$ 351,913
2025	1-Feb							\$ -	\$ 245,875	\$ 106,038
2025	15-Jun	\$ -			\$ 150,149			\$ 150,149	\$ -	\$ 256,187
2025	30-Jun							\$ -	\$ -	\$ 256,187
2025	1-Aug							\$ -	\$ 53,025	\$ 203,162
2025	30-Nov				\$ 150,149			\$ 150,149	\$ -	\$ 353,311
2025	30-Dec	\$ -						\$ -	\$ -	\$ 353,311
2025 Total		\$ -	\$ -	\$ -	\$ 300,298	\$ -	\$ -	\$ 300,298	• •	\$ 353,311
2026 Total		\$ -	· \$ -	\$ -	\$ 299,450	\$ -	\$ -	\$ 299,450	\$ 298,125	\$ 354,635
2027 Total		\$ -	·\$ -	\$ -	\$ 298,452	\$ -	\$ -	\$ 298,452	\$ 297,200	\$ 355,887
2028 Total		\$ -	· \$ -	\$ -	\$ 302,293	\$ -	\$ -	\$ 302,293	\$ 296,125	\$ 362,055
2029 Total		\$ -	\$ -	\$ -	\$ 300,846	\$ -	\$ -	\$ 300,846	\$ 299,825	\$ 363,076
2030 Total		\$ -	· \$ -	\$ -	\$ 299,250	\$ -	\$ -	\$ 299,250	\$ 298,300	\$ 364,026
2031 Total		\$ -	\$ -	\$ -	\$ 302,492	\$ -	\$ -	\$ 302,492	\$ 296,625	\$ 369,894
2032 Total		\$ -	· \$ -	\$ -	\$ 300,447	\$ -	\$ -	\$ 300,447	\$ 299,725	\$ 370,616
2033 Total		\$ -	· \$ -	\$ -	\$ 303,240	\$ -	\$ -	\$ 303,240	\$ 297,600	\$ 376,256
2034 Total		\$ -	\$ -	\$ -	\$ 305,111	\$ -	\$ -	\$ 305,111	\$ 299,938	\$ 381,429
2035 Total		\$ -	\$ -	\$ -	\$ 306,656	\$ -	\$ -	\$ 306,656	\$ 301,650	\$ 386,435
2036 Total		\$ -	\$ -	\$ -	\$ 307,879	\$ -	\$ -	\$ 307,879	\$ 303,038	\$ 391,276
2037 Total		\$ -	\$ -	\$ -	\$ 308,777	\$ -	\$ -	\$ 308,777	\$ 304,100	\$ 395,953
2038 Total		\$ -	\$ -	\$ -	\$ 309,349	\$ -	\$ -	\$ 309,349	\$ 304,838	\$ 400,465
2039 Total		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 305,063	\$ 95,402
2019A-\$225	,000 GO	Tax Abaten	nent		Modified to 95%	)	Hwy 52 S	treet Lights		Prjctd Blnc
				Reve	nue		•	TTL Rev	PymntTtl	ActlBlnc
					LEVY +		FC ISD		-	
Year	Mo   Day	TinWtr	TinWW	TInGF	(LvyAbtmnt)	SpclAssmnt	Abtmnt	\$ -	P&I	
2024 Total		\$ -	\$ -	\$ -	\$ 36,150	\$ -	\$ -	\$ 36,150	\$ 35,630	\$ 64,989
2025	1-Feb							\$ -	\$ 34,575	\$ 30,414
2025	15-Jun	\$ -			\$ 17,651			\$ 17,651	\$ -	\$ 48,065
2025	30-Jun							\$ -	\$ -	\$ 48,065
2025	1-Aug							\$ -	\$ 1,080	\$ 46,985
2025	30-Nov				\$ 17,651			\$ 17,651	\$ -	\$ 64,636
2025	30-Dec	\$ -						\$ -	\$ -	\$ 64,636
2025 Total		· ·	<b>\$</b> -	\$ -	\$ 35,302	\$ -	\$ -	\$ 35,302	\$ 35,655	\$ 64,636
2026 Total					\$ 36,205			\$ 36,205	\$ 36,635	\$ 64,205
2027 Total				\$ -					\$ 37,555	\$ 26,650
2022A-\$1,4	69,000 G	O Util Rev		Modified To 95	%		Water &	Storm Imprv.		Prjctd Blnc
				Reve	nue			TTL Rev	PymntTtl	ActlBlnc
Year	Mo   Day	TinWtr 601-765	TinWW	TInGF 801-43100-765	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	P&I	
2024 Total		\$ 80,166		\$ 18,918	\$ -	\$ -		\$ 99,084	\$ 97,216	\$ 90,455
2025	1-Feb							\$ -	\$ 76,192	\$ 14,263
2025	15-Jun	\$ 40,194	\$ -	\$ -	\$ 9,011			\$ 49,204	\$ -	\$ 63,467
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2			VUU	Me	M	$\sim$	IINNE	SOT	$\Delta$					
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	1				4				<u> </u>					
	w Ledger (	Combined Sun	nmary											
2025	30-Jun								\$	-	\$	-	\$	63,467
2025	1-Aug								\$		\$	21,328	\$	42,139
2025	30-Nov		ļ.	ļ.,	\$	9,011			\$	9,011	\$	-	\$	51,150
2025	30-Dec	\$ 40,194	-	\$ -			4		\$	40,194	\$	- 07.520	\$	91,343
2025 Total 2026 Total	1	\$ 80,387			\$	18,022		\$ -	\$	98,409	\$	97,520 97,760	\$	91,343
2026 Total		\$ 80,557			\$	18,060		\$ - \$ -	-	98,617 98,760	\$	97,760	\$	93,024
2027 Total 2028 Total		\$ 80,674 \$ 79,924			\$	18,086 17,918		\$ - \$ -	_	97,842	\$	98,048	\$	92,818
2029 Total		\$ 79,963			\$			\$ -		97,890	\$	97,112	\$	93,596
2030 Total		\$ 79,951			\$	17,924		\$ -	\$	97,875	\$	97,128	\$	94,343
2031 Total		\$ 79,886			\$	17,909			\$	97,795	\$	97,080	\$	95,058
2032 Total		\$ 80,583			\$	18,065			\$	98,648	\$	96,968	\$	96,738
2033 Total		\$ 80,387			\$	18,022			\$	98,409	\$	97,776	\$	97,370
2034 Total		\$ 80,140			\$	17,966			\$	98,107	\$	97,504	\$	97,973
2035 Total		\$ 80,655			\$		\$ -	\$ -	\$	98,736	\$	97,168	\$	99,541
2036 Total		\$ 80,277			\$	17,997	\$ -	\$ -	\$	98,274	\$	97,752	\$	100,063
2037 Total		\$ 80,662			\$	18,083	\$ -	\$ -	\$	98,745	\$	97,256	\$	101,552
2038 Total		\$ 80,152			\$	17,969	\$ -	\$ -	\$	98,122	\$	97,680	\$	101,994
2039 Total		\$ 80,407			\$	18,026	\$ -	\$ -	\$	98,433	\$	97,024	\$	103,403
2040 Total		\$ 80,583			\$	18,065		\$ -	\$	98,648	\$	97,288	\$	104,763
2041 Total		\$ 80,681			\$	18,088	\$ -	\$ -	\$	98,769	\$	97,456		106,076
2042 Total		\$ 79,886			\$	17,909	\$ -	\$ -	\$	97,795	\$	97,528		106,342
2043 Total		\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$	-	\$	96,520	\$	9,822
20220 6750	) 000 TV	CO CD (1) (1)			-		<u> </u>	D. J.P. M						
2022B-\$750	J,000 IX	GO CP (LVY)			Mod	ofied to 95%	0	Public Wo	Orks F	·acility				
Vaar	Ma I Day			Pow	20110					TL Rev	Dv	mntTtl		ctd Blnc
Year	Mo   Day		<u> </u>	Reve		LEVY +		FC ISD	- 1	IL KeV	Py	mntTtl	AC	ctlBlnc
2024 Total		TinWtr	TinWW	TInGF		yAbtmnt)	SpclAssmnt	Abtmnt	\$	-		P&I		
2025	1-Feb	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$	-	\$	45,000	\$	30,964
2025	15-Jun				Ť				\$	-	\$	22,500	\$	8,464
2025	30-Jun	\$ -			\$	34,414			\$	34,414	\$	-	\$	42,877
2025	1-Aug								\$	-	\$	-	\$	42,877
2025	30-Nov								\$	-	\$	22,500	\$	20,377
2025	30-Dec				\$	34,414			\$	34,414	\$	_	\$	54,791
2025 Total		\$ -							\$	-	\$	-	\$	54,791
2026 Total				\$ -	\$	68,828		\$ -	\$	68,828		45,000	\$	54,791
2027 Total			\$ -	\$ -	\$				\$	69,386	\$	68,280	\$	55,897
2028 Total					\$	68,828			\$	68,828	\$	68,780	\$	55,945
2029 Total					\$				\$	69,207	\$	68,190	\$	56,961
2030 Total					\$				\$	69,466	\$	68,510	\$	57,917
2031 Total	1				\$	68,608			\$	68,608	\$	68,710	\$	57,815
2032 Total 2033 Total	1				\$	68,688			\$	68,688	\$	67,820	\$ ¢	58,683
2033 Total					\$				\$	68,648 69,486	\$	67,840 67,740	\$	59,491 61,237
2034 Total					\$ \$				\$	69,147		68,490	\$	61,894
2036 Total	1					05,147								
			\$	ς	¢	69 685	\$	\$	S	by hxs	5	68 N9N	S	03.409
2037 Total				<u> </u>	\$ \$	69,685 69,047		<u> </u>	\$	69,685 69,047		68,090 68,540	\$	63,489 63,996

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<b>Bond Cashflo</b>	w Ledger (	Com	bined Sum	ma	ry													
2038 Total		\$		\$		\$	_	\$	69,286	\$	-	\$ -	\$	69,286	\$	67,840	\$	65,442
2039 Total		\$	-	\$	-	\$		\$	69,346	\$		\$ -	\$	69,346	\$	67,990	\$	66,798
2040 Total		\$	-	\$	-	\$		\$	69,227	\$	-	\$ -	\$	69,227	\$	67,960	\$	68,065
2041 Total		\$	-	\$	-	\$		\$	68,927	\$	-	\$ -	\$	68,927	\$	67,750	\$	69,242
2042 Total		\$	-	\$	-	\$	-	\$	69,446	\$	-	\$ -	\$	69,446	\$	67,360	\$	71,328
2043 Total		\$	-	\$	-	\$	-	\$	68,728	\$	-	\$ -	\$	68,728	\$	67,760	\$	72,296
		\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	66,950	\$	5,346
2023A-\$2,2	00,000 G	<b>O</b> (	LVY & W1	ΓR)					95%			Grand &	Papa	spectsStre	B	ond Proceeds	Prj	ctd Blnc
							Reve	nue						TTL Rev		PymntTtl	Д	ctlBlnc
Year	Mo   Day		TinWtr		ΓinWW	42	TInGF 3 ConstFnd	(L	LEVY + vyAbtmnt)	Sp	oclAssmnt	FC ISD Abtmnt	\$			P&I		
2024 Total		\$	32,718	\$	-	\$	-	\$	190,051	\$	-	\$ -	\$	222,769	\$	107,344	\$	196,923
2025	1-Feb												\$	-	\$	188,700	\$	8,223
2025	15-Jun	\$	15,960			\$	79,000	\$	20,551				\$	115,511	\$	-	\$	123,733
2025	30-Jun												\$	-	\$	-	\$	123,733
2025	1-Aug												\$		\$	40,800	\$	82,933
2025	30-Nov							\$	20,551				\$	20,551	\$	-	\$	103,484
2025	30-Dec	\$	15,960			\$	79,000						\$	94,960	\$	-	\$	198,444
2025 Total		\$	31,920	\$	-	\$	158,000	\$	41,101	\$	-	\$ -	\$	231,021	\$	229,500	\$	198,444
2026 Total		\$	36,110	\$	-	\$	-	\$	198,902	\$	-	\$ -		235,012	\$	228,600	\$	204,855
2027 Total		\$	35,112	\$		\$	-	\$	198,503	\$	-			233,615	\$	232,400	\$	206,070
2028 Total		\$	34,115	\$		\$		\$	197,904	\$		<u> </u>	\$	232,019	\$	230,900	\$	207,189
2029 Total		\$	33,117	\$		\$		\$	197,106	\$		\$ -	\$	230,223	\$	229,200	\$	208,212
2030 Total		\$	32,120	\$		\$		\$	201,096	\$	-		\$	233,216	\$	227,300	\$	214,128
2031 Total		\$	36,110	\$		\$		\$	194,712	\$	-	<u> </u>		230,822	\$	230,100	\$	214,850
2032 Total		\$	34,913	\$		\$		\$	198,303	\$	-	<u> </u>	\$	233,216	\$	227,600	\$	220,466
2033 Total		\$	33,716	\$	-	\$		\$	196,508	\$	-			230,224	\$	229,800	\$	220,889
2034 Total 2035 Total	1	\$	32,519	\$		\$		\$	199,500	\$	-			232,019	\$	226,700	\$	226,208
2035 Total 2036 Total		\$	36,309	\$	-	\$	-	\$	197,106	\$	-	\$ - \$ -	\$ \$	233,415	\$	228,300 229,500	\$	231,323 1.823
	1	-	-	•	_		_		_					_	3	447.300		1,023
Grand Total		\$	431,596.00	\$			158,000.00	\$	2,210,791	\$		\$ -	\$	2,800,387	\$	2,857,244	\$	1,823

	1/2	(	Cho	rtj	field	d N CHOS	11NN BEN V	ESOT	<u> </u>						
2012A-\$1	,990,000	GO Xover	Rfnd (2008	A)			Water To	ower Hillside	Dr	Bond Cas	hflow Led	lger			
Purchaser		Northland Secu	urities		Revenue Alloc.	31%	69%		Frmtting Key:	Input	Cicitn = No Ir	Linked Cell			
Issue Amt			\$1,990,000			Gvnmntal	Wtr			CheckCell	Comment	Warning			
Dated:			5/1/2012			Ovvinina					Modification				
1st Bnd Pymr	nt:		8/1/2013								Investigate				
Fnl Bnd Pmn	t:		2/1/2027												
Bond Cash F	und	332			Funds:	332			Bond Yield:				Cont. Disc:		
Construction	Fund:		Spend by:				FS Admin DS						Fscl Agnt Fee		
							Deviating fro	om schedule / rely	ing on other fund	ing - accordin	g to statute				
			•	06/2023 M	odified Schedu	le 06/2024 M	odified Sch	edule				95% TRNSCRP	ACTUA	L   FUND A	CCTG
		REV	'ENUE: Input Or	_	d Transcript Pled hly Values are Fo	_	in YYYY Toto	l Row	PYMNTS: Input :	Schdld P&I in I ar is Subtotal	Mnthly Row	Running Balance			Running Balance
2012Δ-\$1	990.000	GO Xover	Rfnd (2008	Δ)			Water To	ower Hillside	Rai	nyon 2023BB		\$ 245,730	Banyon 2023 E	RR	\$ 245,730
-01-27. 71		- CO MOTO	(2000		enue			TTL Rev	Expe		PvmntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY +	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	NA - Use	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt	\$ 245,730
					(== ):							Actual		-Vrncs	l I
				<u> </u>		L	<u> </u>					Actual			
2024 Total	451	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ 42,469	\$ 124,469	\$ 150,000	\$ 11,935	\$ 161,935	Actual	\$ 1,549	\$ 600	\$ 173,334
2025	1-Feb							\$ -	\$ <b>150,000</b> \$ 130,000	\$ <b>11,935</b> \$ 5,105	\$ 135,105	Actual	\$ 1,549		\$ 38,229
2025 2025	15-Jun	\$ <b>82,000</b> \$ 43,000	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ <b>42,469</b> \$ 19,441	\$ 124,469 \$ - \$ 62,441		, ,	, ,,,,,,	Actual	\$ 1,549		\$ 38,229 \$ 100,670
2025 2025 2025	15-Jun 30-Jun							\$ -		\$ 5,105	\$ 135,105 \$ - \$ -	Actual	\$ 1,549		\$ 38,229 \$ 100,670 \$ 100,670
2025 2025 2025 2025	15-Jun 30-Jun 1-Aug				\$ -	\$ -	\$ 19,441	\$ - \$ 62,441 \$ - \$ -		, ,	\$ 135,105	Actual	\$ 1,549		\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157
2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov	\$ 43,000	\$ -	\$ -				\$ 62,441 \$ - \$ - \$ 19,441		\$ 5,105	\$ 135,105 \$ - \$ -	Actual	\$ 1,549		\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598
2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ 19,441	\$ 62,441 \$ - \$ - \$ 19,441 \$ 43,000	\$ 130,000	\$ 5,105	\$ 135,105 \$ - \$ - \$ 3,513 \$ - \$ -	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ 19,441	\$ 62,441 \$ - \$ - \$ 19,441	\$ 130,000 \$ 130,000	\$ 5,105	\$ 135,105 \$ - \$ - \$ 3,513 \$ - \$ - \$ 138,618	Actual	\$ 1,549		\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598
2025 2025 2025 2025 2025 2025 2025 <b>2025 Total</b> 2026	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 38,882	\$ - 62,441 \$ 5 \$ 19,441 \$ 43,000 \$ 124,882	\$ 130,000	\$ 5,105	\$ 135,105 \$ - \$ - \$ 3,513 \$ - \$ -	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ 19,441	\$ - 62,441 \$ 5 \$ 19,441 \$ 43,000 \$ 124,882	\$ 130,000 \$ 130,000	\$ 5,105	\$ 135,105 \$ - \$ - \$ 3,513 \$ - \$ - \$ 138,618	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085 \$ 87,030
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun	\$ 43,000 \$ 43,000 \$ 86,000	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 38,882	\$ - 62,441 \$ 5 \$ 19,441 \$ 43,000 \$ 124,882	\$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 13,513	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug	\$ 43,000 \$ 43,000 \$ 86,000	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945	\$ - \$ 62,441 \$ - \$ - \$ 19,441 \$ 43,000 \$ 124,882 \$ - \$ 60,945 \$ -	\$ 130,000 \$ 130,000	\$ 5,105	\$ 135,105 \$ - \$ - \$ 3,513 \$ - \$ - \$ 138,618	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun	\$ 43,000 \$ 43,000 \$ 86,000	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 38,882	\$ - \$ 62,441 \$ - \$ - \$ 19,441 \$ 43,000 \$ 124,882 \$ - \$ 60,945 \$ -	\$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 13,513	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945	\$ - \$ 62,441 \$ - \$ 19,441 \$ 43,000 \$ 124,882 \$ - \$ 60,945 \$ - \$ 18,945	\$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 13,513	Actual		\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945	\$	\$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ -	\$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945	\$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ -	\$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 37,889	\$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 9,328
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ -	\$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 37,889	\$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ -	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 146,151 \$ 9,328 \$ 9,328
2025 2025 2025 2025 2025 2025 2025 2026 2026	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ -	\$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 37,889	\$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ -	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 146,151 \$ 9,328 \$ 9,328 \$ 9,328
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 37,889	\$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 146,151 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000 \$ 84,000 \$ 84,000	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 37,889 \$ -	\$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 130,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 26,085 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 146,151 \$ 146,151 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000 \$ 84,000 \$ 84,000	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 37,889 \$ -	\$ - \$ 62,441 \$ - \$ 19,441 \$ 43,000 \$ 124,882 \$ - \$ 60,945 \$ - \$ 18,945 \$ 42,000 \$ 121,889 \$ - \$	\$ 130,000 \$ 130,000 \$ 130,000 \$ 135,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ 1,823 \$ - \$ - \$ 1,823 \$ - \$ - \$ - \$ 1,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Actual	\$ -	\$ 600	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 146,151 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328
2025 2025 2025 2025 2025 2025 2025 2025	15-Jun 30-Jun 1-Aug 30-Nov 30-Dec 1-Feb 15-Jun 30-Nov 30-Dec 1-Feb 15-Jun 30-Nov 30-Dec 1-Feb 15-Jun 30-Jun 1-Aug 30-Nov 30-Dec	\$ 43,000 \$ 43,000 \$ 86,000 \$ 42,000 \$ 84,000 \$ 84,000 \$ 84,000	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ 19,441 \$ 19,441 \$ 38,882 \$ 18,945 \$ 18,945 \$ -	\$ - \$ 62,441 \$ - \$ 19,441 \$ 43,000 \$ 124,882 \$ - \$ 60,945 \$ - \$ 18,945 \$ 42,000 \$ 121,889 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 130,000 \$ 130,000 \$ 130,000 \$ 135,000 \$ 135,000	\$ 5,105 \$ 3,513 \$ 8,618 \$ 3,513 \$ 1,823 \$ 1,823	\$ 135,105 \$ - \$ 3,513 \$ - \$ 138,618 \$ 133,513 \$ - \$ 1,823 \$ 1,8	**************************************	\$ -	\$ -	\$ 38,229 \$ 100,670 \$ 100,670 \$ 97,157 \$ 116,598 \$ 159,598 \$ 159,598 \$ 87,030 \$ 87,030 \$ 85,207 \$ 104,151 \$ 146,151 \$ 146,151 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328 \$ 9,328

2014A-\$		ı	Ch	atj	field	N <sub>CHOS</sub>		IESOT	Y	Bond Cas	hflow Led	lger			
Purchaser		Northland Secu	rities		Revenue Alloc.	55%	24%	21%	Frmtting Key:	Input	Clcltn = No Ir	Linked Cell			
Issue Amt		Ivor cinana seca	\$1,725,000		rtevende / tiloo.	Gvnmntal	Wtr	Sewer (WW)	Trintellig Rey.	CheckCell	Comment	Warning			
Dated:			9/1/2014			C viiiiiiidi	****	251101 (1111)			Modification	•			
1st Bnd Pyn	nnt:		2/1/2015								Investigate				
Fnl Bnd Pm	nt:		2/1/2025												
Bond Cash	Fund	334			Funds:	334			Bond Yield:				Cont. Disc:	Full	
Construction	n Fund:	450	Spend by:	12/31/2015			FS Admin DS	5					Fscl Agnt Fee		
							Deviating fro	om schedule / rely	ing on other fund	ling - accordin	g to statute				
					06/2	023 Modifie	d Schedule						ACTUA	L   FUND A	CCTG
		REV	/ENUE: Input (		Transcript Pledg ly Values are For		in YYYY Total	l Row	PYMNTS: Input . Ye	Schdld P&I in I ar is Subtotal	Mnthly Row	Running Balance			Running Balance
2014A-\$	1,725,00	0 GO			06/2023 Modifie	ed Schedule	Twiford	Bench Stree	Ваг	nyon 2023BB		\$ 407,443	Banyon 20233	BB	\$ 407,443
				Reve	nue			TTL Rev	Expe	nse	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	NA - Use Actual	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 407,443
2024 Total		\$ 12,000	\$ 14,000	\$ -	\$ 42,000	\$ 2,700	\$ -	\$ 70,700	\$ 185,000	\$ 6,357	\$ 191,357		\$ -	\$ 848	\$ 210,837
2025	1-Feb							\$ -	\$ 190,000	\$ 2,138	\$ 192,138				\$ 18,699
2025	15-Jun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -				\$ 18,699
2025	30-Jun							\$ -			\$ -				\$ 18,699
2025	1-Aug							\$ -			\$ -				\$ 18,699
2025	30-Nov				\$ -	\$ -	\$ -	\$ -			\$ -				\$ 18,699
2025	30-Dec	\$ -		\$ -				\$ -			\$ -				\$ 18,699
2025 Total		T	\$ -					\$ -	\$ 190,000	\$ 2,138	\$ 192,138		\$ -	\$ -	\$ 18,699
Total		\$ 34,572.00	\$ 34,741	\$ -	\$ 105,000	\$ 5,500	\$ -	\$ 179,813	\$ 555,000.00	\$ 18,958	\$ 573,958		\$ 4,687	\$ 1,659	

		_(	Chi	at	lies	d <sub>N</sub>	<b>NINN</b>	JESOT Vallen	ГАА								
2016A-\$	5,410,00	0 GO Xove	r Rfnding				Rfnd 2010/	&2011A Dispos	sal System		Bond Cash	flow Ledger					
Purchaser		Northland Secu	ırities		Revenue Alloc.	20%	80%		Frmtting Ke	ey:	Input	Clcltn = No Input	Linked Cell				Note #
Issue Amt			\$5,410,000			Gvnmntal	Sewer (WW)				CheckCell	Comment	Warning				Note #
Dated:			3/16/2016								Good/Vrfd	Modification	Total				Note #
1st Bnd Pyr	nnt:		8/1/2016									Investigate					- Note #
Fnl Bnd Pm	nt:		2/1/2028														-
Bond Cash	Fund	335			Funds:	335	333		Bond Yield:		1.60%			Cont. Disc:	Full	12	2/30/2023
Constructio	n Fund:		Spend by:				FS Admin DS							Fscl Agnt Fee	Yes	12	/30/2026
							Deviating fro	m schedule / rely	/ing on other fu	ındir	ng - according	to statute					
95%	of BOND	TRANSCRIPT -	- MASTER CAS	SH FLOW-I	FINAL   RED = A	Administrativ	e Modification	ons (Add Cell N	ote and   or No	ote i	in Explanation	Column	95% TRNSCRI	ACTU	AL   FUND	ACCT	G
		REVE	ENUE: Input Ori		Transcript Pled		s in YYYY Toto	ıl Row	PYMNTS: I		t Schdld P&I ir 'ear is Subtota		Running Balance				unning alance
2016A-\$	5,410,00	0 GO Xove	r Rfnding		Modified to 95%	6	Rfnd 2010/	&2011A Dispos	sal System202	23 BE	B (Initial DS Pro	oceeds 7,259.45)	\$ 648,449	Banyon 2023	BB	\$	648,449
				Rev	enue			TTL Rev		pen		PymntTtl	PROJECTED	Revenue +	Expense -		CTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal		Interest	P&I	\$ 648,449	+IntAlloc	-ContDisc -FsclAgnt	\$	648,449
2024 Total		\$ -	\$ 495,000	\$ -	\$ 102,000	<b>ć</b> .	\$ -	\$ 597,000	\$ 560,00	10	\$ 49,900	\$ 609,900		_	-Vrncs	S	620,877
2025	1-Feb	,	3 455,000	<del>y</del> -	7 102,000	<del>y</del> -	, -	\$ -	\$ 570,00	_	\$ 22,150	\$ 592,150	\$ 26,449	-	3,036	Ś	28.727
2025	15-Jun	¢ .		\$ -	\$ 47,500	¢ .		\$ 47,500	\$ 370,00	+	Ų 22,130	\$ -	\$ 73,949			Ś	76,227
2025	30-Jun	,		<b>y</b> -	3 47,300	7		\$ 47,500		+		\$ -	\$ 73,949			Ś	76,227
2025	1-Aug							¢ .		_	\$ 16,450	\$ 16,450	\$ 57,499			Ġ	59,777
2025	30-Nov				\$ 47,500	ė .		\$ 47,500		+	7 10,430	\$	\$ 104.999			Ġ	107,277
2025	30-Dec	\$ -	\$ 495,000	\$ .	7 47,500	7		\$ 495,000		+		Š -	\$ 599,999			Ś	602,277
2025 Total	00 DC0	\$ -	\$ 495,000	\$ -	\$ 95,000		\$ -	\$ 590,000	\$ 570,00	00	\$ 38,600	\$ 608,600			\$ -	Ş	602,277
2026	1-Feb	•						\$ -	\$ 575,00		\$ 16,450	\$ 591,450	\$ 8,549		·	\$	10,827
2026	15-Jun	\$ -		\$ -	\$ 49.000	\$ -		\$ 49,000		_	,	\$ -	\$ 57,549			\$	59,827
2026	30-Jun			·	,	·		\$ -		$\dashv$		\$ -	\$ 57,549			\$	59,827
2026	1-Aug							\$ -			\$ 10,700	\$ 10,700	\$ 46.849			\$	49,127
2026	30-Nov				\$ 49,000	\$ -		\$ 49,000		T	, .,	\$ -	\$ 95,849			\$	98,127
2026	30-Dec	\$ -	\$ 500,000	\$ -				\$ 500,000		_†		\$ -	\$ 595,849			Ş	598,127
2026 Total		\$ -	\$ 500,000	\$ -	\$ 98,000		\$ -	\$ 598,000		_	\$ 27,150	\$ 602,150	\$ 595,849	\$ -	\$ -	\$	598,127
2027	1-Feb							\$ -	\$ 585,00	00	\$ 10,700	\$ 595,700	\$ 149			\$	2,427
2027	15-Jun	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				\$ -	\$ 149			\$	2,427
2027	30-Jun							\$ -				\$ -	\$ 149			\$	2,427
2027	1-Aug							\$ -			\$ 4,850	\$ 4,850	\$ (4,70)	1)		\$	(2,423)
2027	30-Nov				\$ -	\$ -		\$ -		I		\$ -	\$ (4,70)	1)		\$	(2,423)
2027	30-Dec	\$ -	\$ 495,000	\$ -				\$ 495,000				\$ -	\$ 490,299			\$	492,577
2027 Total		\$ -	\$ 495,000	\$ -			\$ -	\$ 495,000	\$ 585,00	_	\$ 15,550	\$ 600,550	7 100,201	<u> </u>	\$ -	Ş	492,577
2028	1-Feb							\$ -	\$ 485,00	00	\$ 4,850	\$ 489,850	\$ 449			\$	2,727
2028	15-Jun	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				\$ -	\$ 449			\$	2,727
2028	30-Jun							\$ -		_		\$ -	\$ 449			\$	2,727
2028	1-Aug							\$ -		_		\$ -	\$ 449			\$	2,727
2028	30-Nov				\$ -	\$ -		\$ -				\$ -	\$ 449			\$	2,727
2028	30-Dec	\$ -	\$ -	\$ -				\$ -	ļ	$\perp$		\$ -	\$ 449			\$	2,727
2028 Total		\$ -	\$ -	\$ -				\$ -	\$ 485,00	-	, , , , , , , , , , , , , , , , , , , ,	\$ 489,850	\$ 449	9 \$ -	\$ -	>	2,727
Grand	Total	Ś -	\$ 4,976,501	S -	\$ 1,242,875	S -	\$ -	\$6,219,376.00	\$ 5,410,00	00	\$ 804,376	\$ 6,214,375.56			\$ 3.978		

	1/2	/(	Cho	rtj	iel	√ N	IINNE	ESOTA	<b>A A</b>			
		O Wtr Rev					Water Me					
Purchaser		Frandsen / Bar	nk of Zumbrota	a	Revenue Alloc.	50%	50%		Clcltn = No Ir	nput		
Issue Amt			\$425,000			Water	Sewer (WW)		Comment	•		
Dated:			12/15/2016		\$495,151	\$247,576	\$247,576		Modification	 		
1st Bnd Pymn	t:		2/7/2017						Investigate			
Fnl Bnd Pmnt	:		2/1/2027									
Bond Cash Fu	ınd	336			Funds:	336	337			Cont. Disc:	None	
Construction I	und:	436	Spend by:				FS Admin DS			Fscl Agnt Fee	No	
							Deviating from	n schedule / relyi	ng on other fo	unding - accord	ding to statute	9
OND TRANSC	RIPT - MA	STER CASH FL	OW-FINAL	RED = Adm	ninistrative Mo	difications (	Add Cell Note	and   or Note ir	n Explanatio	ACTUA	L   FUND	ACCTG
					al Bond Transcri Mnthly Value			Y Total Row				Running Balance
2016B-\$4	25,000 G	O Wtr Rev	enue Note		Modified to 95%	6	Water Me	eters		Banyon 2023 I	BB	\$ 55,768
				Rev	venue			TTL Rev	PymntTtl	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr 761 / 39201	TinWW 761 / 39201	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	P&I	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 55,768
2024 Total		\$ 24,478	\$ 24,478	\$ -	\$ -	\$ -	\$ -	\$ 48,956	\$ 48,577	\$ 412	\$ -	\$ 57,415
2025	1-Feb							\$ -	\$ 46,978			\$ 10,437
2025	15-Jun	\$ 12,421	\$ 12,421		\$ -			\$ 24,842	\$ -			\$ 35,279
2025	30-Jun							\$ -	\$ -			\$ 35,279
2025	1-Aug							\$ -	\$ 1,342			\$ 33,938
2025	30-Nov				\$ -			\$ -	\$ -			\$ 33,938
2025	30-Dec	\$ 12,421	\$ 12,421					\$ 24,842	\$ -			\$ 58,780
2025 Total		\$ 24,842	1	\$ -		\$ -	\$ -	\$ 49,684	\$ 48,319	\$ -	\$ -	\$ 58,780
2026	1-Feb							\$ -	\$ 48,342			\$ 10,438
2026	15-Jun	\$ 12,339	\$ 12,339		\$ -			\$ 24,678	\$ -			\$ 35,116
2026	30-Jun							\$ -	\$ -			\$ 35,116
2026	1-Aug							\$ -	\$ 678			\$ 34,438
2026	30-Nov				\$ -			\$ -	\$ -			\$ 34,438
2026		\$ 12,339	\$ 12,339					\$ 24,678	\$ -			\$ 59,116
2026 Total		\$ 24,678		\$ -		\$ -	\$ -		\$ 49,020	\$ -	\$ -	\$ 59,116
2027	1-Feb							\$ -	\$ 48,678			\$ 10,438
2027	15-Jun	\$ -	\$ -		\$ -			\$ -	\$ -			\$ 10,438
2027	30-Jun							\$ -	\$ -			\$ 10,438
2027	1-Aug							\$ -	\$ -			\$ 10,438
2027	30-Nov				\$ -			\$ -	\$ -			\$ 10,438
	+	l	+									
2027	30-Dec	\$ -	\$ -					\$ -	\$ -			\$ 10,438

	1/2		Phi	atf	iele	MI	NNE EN VA	SOTA	λ.						GC Thi The and 07. 1-1 Fu
2017A-\$45	57,000 G	O Tax Abat	ement				Enterpris	se Drive		<b>Bond Cash</b>	flow Ledger				
Purchaser		F&M Commun	ity Bank		Revenue Alloc.	100%			Frmtting Key:	Input	Clcltn = No Input	Linked Cell			
Issue Amt			\$457,000			Gvnmntal	Wtr			CheckCell	Comment	Warning			
Dated:			9/11/2017			\$564,140				Good/Vrfd	Modification	Total			
1st Bnd Pymni	ıt:		8/1/2018								Investigate				
Fnl Bnd Pmnt:	1	220	2/1/2028			222			D 116 11	2.047520/			0 1 5:		
Bond Cash Fu		338	0	12/21/2010	Funds:	338	EC Admin D		Bond Yield:	2.84753%			Cont. Disc:		
Construction F	runu.	438	opena by:	12/31/2018			FS Admin DS		ying on other fund	ling - according	to statute		Fscl Agnt Fee	INU	-
059/	of BOND	TDANSCRIPT	MASTER	ASH ELOW E	INAL   RED = Ad	Iminietrativa						95% TRNSCRP	ACTILA	 al   fund <i>a</i>	ACCTE
95%	טווטם וט											95% IRNSCRP	ACTOR	AL   FUND F	ICCIG
					d Transcript Pledg hly Values are Fo		in YYYY Tota	l Row	PYMNTS: Inp	out Schdld P&I in Year is Subtoto		Running Balance			Running Balance
2017A-\$45	57,000 G	O Tax Abat	ement		Modified to 95%		Enterpris	se Drive			2023 Banyon BB	\$ 193,982	2023 Banyon	BB	\$ 193,982
				Rev	/enue			TTL Rev	Expe	ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt) *SmllCtyAsstnc	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 193,982	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 193,982
2024 Total		\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ 47,000	\$ 6,370	\$ 53,370	\$ 141,932	\$ 32,578	\$ -	\$ 168,835
2025	1-Feb							\$ -	\$ 48,000	\$ 2,850	\$ 50,850	\$ 91,082			\$ 117,985
2025	15-Jun	\$ -			\$ 21,500			\$ 21,500			\$ -	\$ 112,582			\$ 139,485
2025	30-Jun							\$ -			\$ -	\$ 112,582			\$ 139,485
2025	1-Aug							\$ -		\$ 2,166	\$ 2,166	\$ 110,416			\$ 137,319
2025	30-Nov				\$ 21,500			\$ 21,500			\$ -	\$ 131,916			\$ 158,819
2025	30-Dec	\$ -						\$ -			\$ -	\$ 131,916			\$ 158,819
2025 Total		\$ -	\$ -	\$ -	\$ 43,000	\$ -	\$ -	\$ 43,000	+ 10,000	\$ 5,016	\$ 53,016	\$ 131,916	\$ -	\$ -	\$ 158,819
2026	1-Feb							\$ -	\$ 49,000	\$ 2,166	\$ 51,166	\$ 80,750			\$ 107,653
2026	15-Jun	\$ -			\$ 9,000			\$ 9,000			\$ -	\$ 89,750			\$ 116,653
2026	30-Jun							\$ -			\$ -	\$ 89,750			\$ 116,653
2026	1-Aug							\$ -		\$ 1,468	\$ 1,468	\$ 88,282			\$ 115,186
2026 2026	30-Nov	<u> </u>			\$ 9,000			\$ 9,000	ļ		Ş -	\$ 97,282			\$ 124,186
2026 Total	30-Dec	\$ - \$ -	\$ -	\$ -	\$ 18,000	¢	\$ -	\$ 18,000	\$ 49,000	\$ 3,634	\$ 52,634	<b>\$ 97,282</b> \$ 97,282	Ś -	\$ -	\$ <b>124,186</b> \$ 124,186
2027	1-Feb	¥ -	<u>,                                     </u>	-	7 10,000	· -	· -	\$ 18,000	\$ 51,000		\$ 52,468	\$ 44,814	¥ .	¥ -	\$ 71,718
2027	15-Jun	¢			\$ 9,000			\$ 9,000	7 31,000	7 1,400	\$ 32,408	\$ 53,814			\$ 80,718
2027	30-Jun	7			9,000			\$ 5,000	<del> </del>		Ś	\$ 53,814			\$ 80,718
2027	1-Aug							\$ -	<del>                                     </del>	\$ 741	\$ 741	\$ 53,014			\$ 79,977
2027	30-Nov				\$ 9,000			\$ 9,000	<del> </del>	7 /41	\$ -	\$ 62,073			\$ 88.977
2027	30-Nov	\$ -			9,000			\$ -	1		\$ -	\$ 62,073			\$ 88,977
2027 Total	00-000	\$ -	\$ -	\$ -	\$ 18.000	\$ -	\$ -	\$ 18,000	\$ 51.000	\$ 2.209	\$ 53,209	\$ 62,073	\$ -	\$ -	\$ 88,977
2028	1-Feb							\$ -	\$ 52,000		\$ 52,741	\$ 9,332			\$ 36,236
2028	15-Jun	\$ -			\$ -			\$ -	,,,,,,		\$ -	\$ 9,332			\$ 36,236
2028	30-Jun							\$ -			\$ -	\$ 9,332			\$ 36,236
2028	1-Aug							\$ -			\$ -	\$ 9,332			\$ 36,236
2028	30-Nov				\$ -			\$ -	1		\$ -	\$ 9,332			\$ 36,236
2028	30-Dec	\$ -						\$ -			\$ -	\$ 9,332			\$ 36,236
2028 Total	1	\$ -	Ś -	\$ -		Ś -	\$ -	\$ -	\$ 52,000	\$ 741	\$ 52,741	\$ 9,332	Ś -	Ś -	\$ 36,236

	П	1					T	I)	T	T	T		ı	1	T	T	
	1/2		1		ha	tfr	iela	MIL	VNE:	SOTA							
	1	1				,											
2017B-\$300	0,000 GC	) Uti	lity Rev	enu	e Note				Industria	I Drive Supp	lemental	Bond Cas	hflow Ledg	er			
Purchaser		MiEr	nergy				Revenue Alloc.		50%	50%	Frmtting Key:		Clcltn = No Inpu				
Issue Amt					300,000			Gvnmntal	Wtr	Sewer (WW)		CheckCell	Comment	Warning			
Dated: 1st Bnd Pymnt:					/11/2017 2/1/2018				\$150,000	\$150,000		Good/Vrfd		Total			
Fnl Bnd Pmnt:					8/1/2027								Investigate				
Bond Cash Fun	nd		339	•	0/1/202/		Funds:		339	341	Bond Yield:				Cont. Disc:	Limited	
Construction Fu			438	S	Spend by:	12/31/2018			339	FS Admin DS	Bond Heid.			<del> </del>	Fscl Agnt Fee		
55.150 45001111			-30		pond by.	12/31/2010			Deviating fro	om schedule / rely	iina on other fund	l ding - accordin	a to statute	<del> </del>	. 5517 Ignit 1 66		
95% c	of BOND TE	RANS	CRIPT - MA	ASTE	ER CASH	FLOW-FINAL	L I RED = Admi	nistrative Mo		(Add Cell Note a			<u> </u>	95% TRNSCRP	ACTUA	L   FUND A	ACCTG
														Running			1
	REVENUE: Input Original Bon Mnt							ea kevenues mulas	in YYYY Totai	I ROW	The second secon	PYMNTS: Input Schdld P&I in Mnthly Row Year is Subtotal					Running Balance
2017B-\$300	2017B-\$300,000 GO Utility Revenue Note							6	Industria	ntienione feurpp	<b>lesa ental</b> nsa	te for Original	Schedule Error	\$ 14,926	Initial Deposit	to DS Fund	\$ 14,926
Reve				nue			TTL Rev	Expe	nse	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL			
Year	Mo   Day		inWtr 1 / 39201		inWW / 39201	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 14,926	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 14,926
2024 Total		\$	15,000	Ś	15,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 14,926	\$ 77	Ś -	\$ 15,066
2025	1-Feb			•		•		<u> </u>	<u> </u>	\$ -	\$ 15,000		\$ 15,000	\$ (74)			\$ 66
2025	15-Jun	\$	7,500	\$	7,500	\$ -	\$ -			\$ 15,000			\$ -	\$ 14,926			\$ 15,066
2025	30-Jun									\$ -			\$ -	\$ 14,926			\$ 15,066
2025	1-Aug									\$ -	\$ 15,000		\$ 15,000	\$ (74)			\$ 66
2025	30-Nov						\$ -			\$ -			\$ -	\$ (74)			\$ 66
2025	30-Dec	\$	7,500	\$	7,500	\$ -				\$ 15,000			\$ -	\$ 14,926			\$ 15,066
2025 Total		\$	15,000	\$	15,000	\$ -		\$ -	\$ -	\$ 30,000	, ,,,,,,,	\$ -	\$ 30,000	\$ 14,926	\$ -	\$ -	\$ 15,066
2026	1-Feb									\$ -	\$ 15,000		\$ 15,000	\$ (74)			\$ 66
2026	15-Jun	\$	7,500	\$	7,500	\$ -	\$ -			\$ 15,000			\$ -	\$ 14,926			\$ 15,066
2026	30-Jun									\$ -			\$ -	\$ 14,926			\$ 15,066
2026 2026	1-Aug									\$ -	\$ 15,000		\$ 15,000	\$ (74)			\$ 66
2026	30-Nov 30-Dec	ė	7,500	Ś	7.500	Ś -	\$ -			\$ - \$ 15,000			Ş -	\$ (74) \$ 14.926			\$ 66 \$ 15,066
2026 Total	30-Dec	\$	15,000	\$	/	\$ -		\$ -	\$ -	\$ 30,000	\$ 30.000	Ś -	\$ 30,000	\$ 14,926	\$ -	Ś -	\$ 15,066
2027	1-Feb	7	20,000	-	_5,555			_	_	\$ -	\$ 15,000	T	\$ 15,000		T	·	\$ 66
2027	15-Jun	\$	3,750	\$	3,750	\$ -	\$ -			\$ 7,500	.,		\$ -	\$ 7,426			\$ 7,566
2027	30-Jun	-	2,:20	-	-,:-0					\$ -			\$ -	\$ 7,426			\$ 7,566
2027	1-Aug									\$ -	\$ 15,000		\$ 15,000	\$ (7,574)			\$ (7,434)
2027	30-Nov						\$ -			\$ -			\$ -	\$ (7,574)			\$ (7,434)
2027	30-Dec	\$	3,750	\$	3,750	\$ -				\$ 7,500			\$ -	\$ (74)			\$ 66
2027 Total	1	Ś	7,500	\$	7,500	\$ -		\$ -	\$ -	\$ 15,000	\$ 30,000	\$ -	\$ 30,000	\$ (74)	\$ -	Ś -	\$ 66

	1/2		Chi	atf	iel	MI	NNES N VAL	SOTA LEY	. 1							
2018A-\$4	,400,000	) GO					Swimmin	g Pool			Bond Cash	flow Ledger				
Purchaser		Northland Sec	urities		Revenue Allo	c. 100%				Frmtting Key:	Input	Clcltn = No Input	Linked Cell			
ssue Amt Dated:			\$4,400 9/10/2018			Gvnmnta \$6,340,26					CheckCell Good/Vrfd	Comment Modification	Warning Total			
st Bnd Pym			8/1/2019 2/1/2039			, , , , , ,						Investigate				
Bond Cash F Construction	und	<b>340</b> 440		12/31/2019		nds: 340	NA FS Admin DS			Bond Yield:	3.0703809%			Cont. Disc: Fscl Agnt Fee		
95	6% of BONI	D TRANSCRIP	T - MASTER C	CASH FLOW-	FINAL   RED	= Administrativ				ng on other funding and or Note in			95% TRNSCRP	1 ACTUA	L   FUND A	ACCTG
		RI	EVENUE: Input			ledged Revenue	s in YYYY Total	Row		PYMNTS: Inp	out Schdld P&I ii		Running Balance			Running Balance
2018A-\$4	,400,000	) GO	Modified to 95		thly Values ar	Formulas	Swimmin	g Pool Initio	al Bo	ond Proceeds 36,	Year is Subtoto ,264 + 2019-202	22R-2020-2022E)	\$ 302,034	Ban	yon 2023 BB	\$ 319,390
				Re	venue			TTL Rev		Expe		PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY +	SpcIAssmi	FC ISD Abtmnt	\$	-	Principal	Interest	P&I	¢ 202.024	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 319,390
2024 Total		\$ -	\$ -	\$ -	\$ 316,	838 \$	- \$ -	\$ 316,8	38	\$ 185,000	\$ 114,525	\$ 299,525	\$ 302,034 \$ 336,762	\$ 2,447	\$ 8,333	\$ 351,913
2025 2025	1-Feb 15-Jun	\$ -			\$ 150	149		\$ \$ 150,1	- .49	\$ 190,000	\$ 55,875	\$ 245,875 \$ -	\$ 90,887 \$ 241,035			\$ 106,038 \$ 256,187
2025	30-Jun							\$	-		A	\$ -	\$ 241,035			\$ 256,187
2025 2025	1-Aug 30-Nov				\$ 150,	149		\$ \$ 150,1	- .49		\$ 53,025	\$ 53,025 \$ -	\$ 188,010 \$ 338,159			\$ 203,162 \$ 353,311
2025 <b>2025 Total</b>	30-Dec	\$ -	\$ -	\$ -	\$ 300	298 \$	- \$ -	\$ 300,2	- 98	\$ 190,000	\$ 108,900	\$ 298,900	\$ <b>338,159</b> \$ 338,159	\$ -	\$ -	<b>\$ 353,311</b> \$ 353,311
2026	1-Feb	•						\$	-	\$ 195,000		\$ 248,025	\$ 90,134	,	Ť	\$ 105,286
2026 2026	15-Jun 30-Jun	\$ -			\$ 149,	725		\$ 149,7 \$	'25 -			\$ - \$ -	\$ 239,859 \$ 239,859			\$ 255,011 \$ 255,011
2026 2026	1-Aug 30-Nov				\$ 149	725		\$ \$ 149,7	-		\$ 50,100	\$ 50,100	\$ 189,759 \$ 339,484			\$ 204,911 \$ 354,635
2026	30-Nov	\$ -						\$	-			\$ -	\$ 339,484			\$ 354,635
2026 Total 2027	1-Feb	\$ -	\$ -	\$ -	\$ 299,	450 \$	- \$ -	\$ 299,4	-	\$ <b>195,000</b> \$ <b>200,000</b>	\$ <b>103,125</b> \$ 50,100	\$ 298,125 \$ 250,100	\$ 339,484 \$ <b>89,384</b>	Ş -	\$ -	\$ 354,635 <b>\$ 104,535</b>
2027 2027	15-Jun 30-Jun	\$ -			\$ 149,	226		\$ 149,2 \$	26			\$ - \$ -	\$ 238,610 \$ 238,610			\$ 253,761 \$ 253,761
2027	1-Aug							\$	-		\$ 47,100	\$ 47,100	\$ 191,510			\$ 206,661
2027	30-Nov 30-Dec	\$ -			\$ 149,	226		\$ 149,2 \$	26			\$ - \$ -	\$ 340,736 \$ 340,736			\$ 355,887 \$ 355,887
2027 Total 2028	1-Feb	\$ -	\$ -	\$ -	\$ 298,	452 \$	- \$ -	\$ 298,4	52 -	\$ <b>200,000</b> \$ <b>205,000</b>	\$ <b>97,200</b> \$ 47,100	\$ 297,200 \$ 252,100	\$ 340,736 \$ 88,636	\$ -	\$ -	\$ 355,887 <b>\$ 103,787</b>
2028	15-Jun	\$ -			\$ 151,	146		\$ 151,1	46		7 11,200	\$ -	\$ 239,782			\$ 254,934
2028	30-Jun 1-Aug							\$	-		\$ 44,025	\$ - \$ 44,025	\$ 239,782 \$ 195,757			\$ 254,934 \$ 210,909
2028 2028	30-Nov				\$ 151,	146		\$ 151,1	46			\$ - \$ -	\$ 346,904			\$ 362,055
2028 Total	30-Dec	\$ -	\$ -	\$ -	\$ 302,	293 \$	- \$ -	\$ 302,2	93			\$ 296,125	<b>\$ 346,904</b> \$ 346,904	\$ -	\$ -	\$ <b>362,055</b> \$ 362,055
2029 2029	1-Feb 15-Jun	\$ -			\$ 150,	423		\$ \$ 150,4	-	\$ 215,000	\$ 44,025	\$ 259,025 \$ -	\$ 87,879 \$ 238,302			\$ 103,030 \$ 253,453
2029 2029	30-Jun 1-Aug							\$	-		\$ 40,800	\$ - \$ 40,800	\$ 238,302 \$ 197,502			\$ 253,453 \$ 212,653
2029	30-Nov				\$ 150,	423		\$ 150,4	23		\$ 40,800	\$ -	\$ 347,925			\$ 363,076
2029 <b>2029 Total</b>	30-Dec	\$ - \$ -	\$ -	\$ -	\$ 300,	846 \$	- \$ -	\$ 300,8	- 46	\$ 215,000	\$ 84,825	\$ 299,825	<b>\$ 347,925</b> \$ 347,925	\$ -	\$ -	<b>\$ 363,076</b> \$ 363,076
2030 2030	1-Feb	6						\$ 149,6	-	\$ 220,000			\$ 87,125			\$ 102,276
2030	15-Jun 30-Jun	<b>&gt;</b> -			\$ 149,	025		\$ 149,6	-			\$ -	\$ 236,750 \$ 236,750			\$ 251,901 \$ 251,901
2030 2030	1-Aug 30-Nov				\$ 149	625		\$ \$ 149,6	-		\$ 37,500	\$ 37,500 \$ -	\$ 199,250 \$ 348,875			\$ 214,401 \$ 364,026
2030	30-Nov	\$ -	^	<u> </u>				\$	-	A	A =====	\$ -	\$ 348,875			\$ 364,026
2030 Total 2031	1-Feb	\$ -	\$ -	\$ -	\$ 299,	250 \$	- \$ -	\$ 299,2	.5U -	\$ <b>220,000</b> \$ 225,000		\$ 298,300 \$ 262,500	\$ 348,875 \$ <b>86,375</b>	\$ -	\$ -	\$ 364,026 <b>\$ 101,526</b>
2031 2031	15-Jun 30-Jun	\$ -			\$ 151,	246		\$ 151,2 \$	46			\$ - \$ -	\$ 237,621 \$ 237,621			\$ 252,773 \$ 252,773
2031	1-Aug							\$	-		\$ 34,125	\$ 34,125	\$ 203,496			\$ 218,648
2031	30-Nov 30-Dec	\$ -			\$ 151,	246		\$ 151,2 \$	46			\$ - \$ -	\$ 354,742 \$ 354,742			\$ 369,894 \$ 369,894
<b>2031 Total</b> 2032		\$ -	\$ -	\$ -	\$ 302,	492 \$	- \$ -	\$ 302,4	92	\$ <b>225,000</b> \$ 235,000		\$ 296,625 \$ 269,125	\$ 354,742	\$ -	\$ -	\$ 369,894 <b>\$ 100,769</b>
2032	1-Feb 15-Jun	\$ -			\$ 150,	224		\$ 150,2	24	235,000	34,125	\$ -	\$ 85,617 \$ 235,841			\$ 250,992
2032 2032	30-Jun 1-Aug							\$	-		\$ 30,600	\$ - \$ 30,600	\$ 235,841 \$ 205,241			\$ 250,992 \$ 220,392
2032	30-Nov				\$ 150,	224		\$ 150,2	24		30,000	\$ -	\$ 355,464			\$ 370,616

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711	1/2	/(	Chi	atl	iela	MIN	NNES								
					THE CH	HOSE	N VAL	LEY"							
2018A-\$4	,400,000	) GO					Swimmin	g Pool		Bond Cash	flow Ledger				
Purchaser		Northland Sec	urities		Revenue Alloc.	100%			Frmtting Key:	Input	Clcltn = No Input	Linked Cell			
Issue Amt Dated:			\$4,400 9/10/2018			Gvnmntal \$6,340,268				CheckCell Good/Vrfd	Comment Modification	Warning Total			
1st Bnd Pym			8/1/2019			30,340,208				Good/VIId	Investigate	TOTAL			
Fnl Bnd Pmn Bond Cash F		340	2/1/2039		Funds:	340	NA		Bond Yield:	3.0703809%			Cont. Disc:	Full	
Construction	Fund:	440	Spend by:	12/31/2019			FS Admin DS	n schedule / relyi	og on other fundi	ng - according to	etatute		Fscl Agnt Fee	Yes	
95	% of BON	D TRANSCRIP	T - MASTER C	CASH FLOW-	 FINAL   RED = Ad							95% TRNSCRP	ACTUA	L   FUND A	CCTG
		RI	EVENUE: Input	_	d Transcript Pledge		in YYYY Total F	Row	PYMNTS: Inp	out Schdld P&I ii		Running			Running
2018A-\$4	.400.000	O GO	Modified to 95		hly Values are For	mulas	Swimmin	g Pool Initial B	ond Proceeds 36.	Year is Subtoto 2.264 + 2019-202		\$ 302,034	Ban	yon 2023 BB	\$ 319,390
					venue			TTL Rev	Expe		PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
					LEVY +		FC ISD						+IntAlloc	-ContDisc	
Year	Mo   Day	TinWtr	TinWW	TInGF	(LvyAbtmnt)	SpclAssmnt	Abtmnt	\$ -	Principal	Interest	P&I	\$ 302,034	+Vrncs	-FsclAgnt -Vrncs	\$ 319,390
2032	30-Dec	\$ -						\$ -			\$ -	\$ 355,464			\$ 370,616
2032 Total 2033	1-Feb	\$ -	\$ -	\$ -	\$ 300,447	\$ -	\$ -	\$ 300,447 \$ -	\$ <b>235,000</b> \$ 240,000	\$ <b>64,725</b> \$ 30,600	\$ 299,725 \$ 270,600	\$ 355,464 \$ <b>84,864</b>	\$ -	\$ -	\$ 370,616 <b>\$ 100,016</b>
2033	15-Jun	\$ -			\$ 151,620			\$ 151,620	, ,,,,,,,	, ,,,,,,,	\$ -	\$ 236,484			\$ 251,636
2033	30-Jun 1-Aug							\$ - \$ -		\$ 27,000	\$ 27,000	\$ 236,484 \$ 209,484			\$ 251,636 \$ 224,636
2033	30-Nov				\$ 151,620			\$ 151,620		ψ 27,000	\$ -	\$ 361,104			\$ 376,256
2033 2033 Total	30-Dec	\$ - \$ -	\$ -	\$ -	\$ 303,240	\$ -	\$ -	\$ - \$ 303,240	\$ 240,000	\$ 57,600	\$ 297,600	\$ <b>361,104</b> \$ 361,104	\$ -	\$ -	<b>\$ 376,256</b> <b>\$ 376,256</b>
2034	1-Feb							\$ -	\$ 250,000		\$ 277,000	\$ 84,104			\$ 99,256
2034 2034	15-Jun 30-Jun	\$ -			\$ 152,555			\$ 152,555 \$ -			\$ - \$ -	\$ 236,659 \$ 236,659			\$ 251,811 \$ 251,811
2034	1-Aug							\$ -		\$ 22,938	\$ 22,938	\$ 213,722			\$ 228,873
2034	30-Nov 30-Dec	\$ -			\$ 152,555			\$ 152,555 \$ -			\$ - \$ -	\$ 366,277 \$ 366,277			\$ 381,429 \$ 381,429
<b>2034 Total</b> 2035	1-Feb	\$ -	\$ -	\$ -	\$ 305,111	\$ -	\$ -	\$ 305,111 \$ -	\$ <b>250,000</b> \$ 260,000	\$ 49,938 \$ 22,938	\$ 299,938 \$ 282,938	\$ 366,277 <b>\$ 83,340</b>	\$ -	\$ -	\$ 381,429 <b>\$ 98,491</b>
2035	15-Jun	\$ -			\$ 153,328			\$ 153,328	\$ 200,000	\$ 22,938	\$ -	\$ 236,668			\$ 251,819
2035 2035	30-Jun 1-Aug							\$ - \$ -		\$ 18,713	\$ - \$ 18,713	\$ 236,668 \$ 217,955			\$ 251,819 \$ 233,107
2035	30-Nov				\$ 153,328			\$ 153,328		7 10,713	\$ -	\$ 371,283			\$ 386,435
2035 2035 Total	30-Dec	\$ - \$ -	\$ -	\$ -	\$ 306,656	\$ -	\$ -	\$ - \$ 306,656	\$ 260,000	\$ 41,650	\$ 301,650	<b>\$ 371,283</b> \$ 371,283	\$ -	\$ -	<b>\$ 386,435</b> \$ 386,435
2036	1-Feb							\$ -	\$ 270,000	\$ 18,713	\$ 288,713	\$ 82,571			\$ 97,722
2036 2036	15-Jun 30-Jun				\$ 153,939			\$ 153,939 \$ -			\$ - \$ -	\$ 236,510 \$ 236,510			\$ 251,662 \$ 251,662
2036 2036	1-Aug				ć 452.020			\$ -		\$ 14,325	\$ 14,325	\$ 222,185			\$ 237,337
2036	30-Nov 30-Dec				\$ 153,939			\$ 153,939 \$ -			\$ - \$ -	\$ 376,125 \$ 376,125			\$ 391,276 \$ 391,276
2036 Total 2037	1-Feb	\$ -	\$ -	\$ -	\$ 307,879	\$ -	\$ -	\$ 307,879 \$ -	\$ <b>270,000</b> \$ 280,000		\$ 303,038 \$ 294,325	\$ 376,125 <b>\$ 81,800</b>	\$ -	\$ -	\$ 391,276 <b>\$ 96,951</b>
2037	15-Jun				\$ 154,388			\$ 154,388			\$ -	\$ 236,188			\$ 251,340
2037 2037	30-Jun 1-Aug							\$ - \$ -		\$ 9,775	\$ - \$ 9,775	\$ 236,188 \$ 226,413			\$ 251,340 \$ 241,565
2037	30-Nov				\$ 154,388			\$ 154,388			\$ -	\$ 380,801			\$ 395,953
2037 2037 Total	30-Dec	\$ -	\$ -	\$ -	\$ 308,777	\$ -	\$ -	\$ - \$ 308,777	\$ 280,000	\$ 24,100	\$ 304,100	\$ <b>380,801</b> \$ <b>380,801</b>	\$ -	\$ -	<b>\$ 395,953</b> <b>\$ 395,953</b>
2038 2038	1-Feb							\$ -	\$ 290,000		\$ 299,775	\$ 81,026			\$ 96,178
2038	15-Jun 30-Jun				\$ 154,675			\$ 154,675 \$ -			\$ - \$ -	\$ 235,701 \$ 235,701			\$ 250,853 \$ 250,853
2038 2038	1-Aug 30-Nov				¢ 454.635			\$ - \$ 154,675		\$ 5,063	\$ 5,063 \$ -	\$ 230,638			\$ 245,790 \$ 400,465
2038	30-Nov 30-Dec				\$ 154,675			\$ 154,675			\$ -	\$ 385,313 \$ 385,313			\$ 400,465
<b>2038 Total</b> 2039	1 Fab	\$ -	\$ -	\$ -	\$ 309,349	\$ -	\$ -	\$ 309,349 \$ -	\$ <b>290,000</b> \$ 300,000		\$ 304,838 \$ 305,063	\$ 385,313	\$ -	\$ -	\$ 400,465 <b>\$ 95,402</b>
2039	1-Feb 15-Jun	\$ -			\$ -			\$ -	\$ 300,000	3,003	\$ 305,065	\$ 80,251 \$ 80,251			\$ 95,402
2039 2039	30-Jun							\$ - \$ -			\$ - \$ -	\$ 80,251			\$ 95,402 \$ 95,402
2039	1-Aug 30-Nov				\$ -			\$ -			\$ -	\$ 80,251 \$ 80,251			\$ 95,402
2039 2039 Total	30-Dec	\$ -	•	<u> </u>			•	\$ -	\$ 200,000	¢ 5.000	\$ -	\$ 80,251	\$	ė	\$ <b>95,402</b> \$ 95,402
2037 IUIAI		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 300,000	\$ 5,063	\$ 305,063	\$ 80,251	- پ	\$ -	\$ 95,402

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2019A-\$	225,000	<b>GO Tax Aba</b>	atement				Hwy 52 S	treet Lights		<b>Bond Cas</b>	hflow Ledge	r			
Purchaser		F&M Communi	ty Bank		Revenue Alloc.	100%			Frmtting Key:	Input	Clcltn = No Input	Linked Cell			
Issue Amt		ĺ	\$225,000			Gvnmntal				CheckCell	Comment	Warning			
Dated:			5/17/2019			\$252,543				Good/Vrfd	Modification	Total			
1st Bnd Pyr			2/1/2020			Lvy(TxAbtmnt)					Investigate				
Fnl Bnd Pm			2/1/2027										0 . 5		
Bond Cash Construction		<b>342</b> 442	Coond by	12/21/2020	Funds:	342	FS Admin DS		Bond Yield:	2.9986%			Cont. Disc: Fscl Agnt Fee		
Construction	ı runa:	442	Spend by:	12/31/2020				m schedule / relyi	ng on other fund	ing - according	n to statute		rsci Agni ree	No-Clerk	
0.50	/ of DOND	TRANSCRIPT	MACTERIC	ACH ELOW EI	NAL I DED - Ad	l minintentivo					-	L 95% TRNSCRP	ACTUA	L   FUND A	CCTG
957	O DOND	TRANSCRIPT	- WASTER C	AST FLUW-FI	MAL   KED = A0	iiiiiistrative	wouncation	s (Add Cell Note	and   or Note in	Explanation	Column	30 /0 I KNOCKP	ACTUA	L   FUND A	LCIG
		RE	EVENUE: Input		Transcript Pledg ly Values are Fo		in YYYY Total	Row	PYMNTS: Input Schdld P&I in Mnthly Row Year is Subtotal			Running Balance			Running Balance
2019A-\$	225,000	<b>GO Tax Aba</b>	atement		Modified to 95%	6	Hwy 52 S	treet Lights	Initial Bond	Proceeds 5,45	0 + 2023BB	\$ 38,807	Initial Deposit	to DS Fund	\$ 38,807
			Reve	nue			TTL Rev	Expe	nse	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL	
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 38,807	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 38,807
2024 Total		\$ -	\$ -	\$ -	\$ 36,150	\$ -	\$ -	\$ 36,150	\$ 32,000	\$ 3,630	\$ 35,630	\$ 39,862	\$ 599	\$ 927	\$ 64,989
2025	1-Feb							\$ -	\$ 33,000	\$ 1,575	\$ 34,575	\$ 5,287			\$ 30,414
2025	15-Jun	\$ -			\$ 17,651			\$ 17,651			\$ -	\$ 22,938			\$ 48,065
2025	30-Jun							\$ -			\$ -	\$ 22,938			\$ 48,065
2025	1-Aug							\$ -		\$ 1,080	\$ 1,080	\$ 21,858			\$ 46,985
2025	30-Nov				\$ 17,651			\$ 17,651			\$ -	\$ 39,509			\$ 64,636
2025	30-Dec	\$ -						\$ -			\$ -	\$ 39,509			\$ 64,636
2025 Total		\$ -	\$ -	\$ -	\$ 35,302	\$ -	\$ -	\$ 35,302	\$ 33,000	\$ 2,655	\$ 35,655	\$ 39,509	\$ -	\$ -	\$ 64,636
2026	1-Feb							\$ -	\$ 35,000	\$ 1,080	\$ 36,080	\$ 3,429			\$ 28,556
2026	15-Jun	\$ -			\$ 18,102			\$ 18,102			\$ -	\$ 21,531			\$ 46,658
2026 2026	30-Jun							\$ -			\$ -	\$ 21,531			\$ 46,658
2026	1-Aug				40.455			6 49.403		\$ 555	\$ 555	\$ 20,976			\$ 46,103 \$ 64,205
2026	30-Nov 30-Dec	\$ -			\$ 18,102			\$ 18,102 \$ -			\$ -	\$ 39,079 \$ 39,079			\$ 64,205 \$ 64,205
2026 Total	30-060	*	\$ -	\$ -	\$ 36,205	\$ -	\$ -	\$ 36,205	\$ 35,000	\$ 1,635	\$ 36,635	\$ 39,079	\$ -	\$ -	\$ 64,205
2027	1-Feb							\$ -	\$ 37,000	\$ 555	\$ 37,555	\$ 1,524			\$ 26,650
2027	15-Jun	\$ -			\$ -			\$ -			\$ -	\$ 1,524			\$ 26,650
2027	30-Jun							\$ -			\$ -	\$ 1,524			\$ 26,650
	1-Aug							Ś -			Ś -	\$ 1,524			\$ 26,650
2027	1-Aug							T							
2027 2027	30-Nov				\$ -			\$ -			\$ -	\$ 1,524			\$ 26,650
	Ů	\$ -			\$ -			\$ - \$ -			\$ -				\$ 26,650 \$ 26,650

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						10321	VAL								
2022A-\$	1,469,00	0 GO Util R	ev				Water &	Storm Imprv	Bond Cas	nflow Ledge	er				
Purchaser		F&M Communit	ty Bank		Revenue Alloc.	18%	82%		Frmtting Key:	Input	Clcltn = No Inpu	Linked Cell			
Issue Amt			\$1,469,000		42.422.042	Gvnmntal	Wtr			CheckCell	Comment	Warning			
Dated: 1st Bnd Pyn	nnt:		6/13/2022 2/1/2023		\$2,132,042	\$390,443	\$1,741,599			Good/Vrfd	Modification Investigate	Total			
Fnl Bnd Pmi Bond Cash		343	2/1/2043		Funds:	343	303		Bond Yield:	3.1995550%			Cont. Disc:	None	
Construction		443	Spend by:	12/31/2023	Fullus.	343	FS Admin DS		Bona Heia.	3.1993330%			Fscl Agnt Fee		
059/	of DOND	TRANSCRIPT	MACTEDICA					funding - according - Add Cell Note ar		Evalenation	Column .	95% TRNSCRP	ACTU	AL   FUND A	CCTG
95%	OI BOND	TRANSCRIPT -	WASTER CA	SH FLOW-FINA	L   RED - Adiii	mistrative Mi	Danications	(Add Cell Note al	id   or Note iii	Explanation	Joiumn	95% TRNSCRP	ACTO	AL   FOND A	lecid
		RE	EVENUE: Input	t Original Bond T Mnthl	Franscript Pledge y Values are For		n YYYY Total F	low		ut Schdld P&I i Year is Subtoto		Running Balance			Running Balance
2022A-\$	1,469,00	0 GO Util R	ev	Modified To 95		, , , , , , , , , , , , , , , , , , ,	Water &	Storm Imprv				\$ 62,971	Initial Deposit	to DS Fund	\$ 62,971
				Revei	nue			TTL Rev	Expe	ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY +	SpclAssmnt	FC ISD	\$ -	Principal	Interest	P&I		+IntAlloc	-ContDisc -FsclAgnt	\$ 62,971
	Duy	601-765		801-43100-765	(LvyAbtmnt)		Abtmnt					\$ 62,971	+Vrncs	-Vrncs	
2024 Total 2025	1-Feb	\$ 80,166		\$ 18,918	\$ -	\$ -	\$ -	\$ 99,084	\$ <b>52,000</b> \$ <b>54,000</b>	\$ <b>45,216</b> \$ 22,192	\$ 97,216 \$ 76,192	\$ 84,993 \$ 8,801	\$ 569	\$ -	\$ 90,455 \$ 14,263
2025	15-Jun	\$ 40,194	\$ -	\$ -	\$ 9,011			\$ 49,204	, ,,,,,,	. , .	\$ -	\$ 58,005			\$ 63,467
2025	30-Jun 1-Aug							\$ - \$ -		\$ 21,328	\$ - \$ 21,328	\$ 58,005 \$ 36,677			\$ 63,467 \$ 42,139
2025	30-Nov				\$ 9,011			\$ 9,011		Ų 21,320	\$ -	\$ 45,688			\$ 51,150
2025 2025 Total	30-Dec	\$ 40,194 \$ 80,387	\$ -	\$ -	\$ 18,022	\$ -	\$ -	\$ 40,194 \$ 98,409	\$ 54,000	\$ 43,520	\$ 97,520	<b>\$ 85,882</b> \$ 85,882	\$ -	\$ -	<b>\$ 91,343</b> \$ 91,343
2026	1-Feb	<b>V</b> 00,307			7 10,022			\$ -	\$ 56,000	\$ 21,328	\$ 77,328	\$ 8,554	,	,	\$ 14,015
2026 2026	15-Jun 30-Jun	\$ 40,279	\$ -	\$ -	\$ 9,030			\$ 49,308 \$ -			\$ -	\$ 57,862 \$ 57,862			\$ 63,323 \$ 63,323
2026	1-Aug							\$ -		\$ 20,432	\$ 20,432	\$ 37,430			\$ 42,891
2026 2026	30-Nov 30-Dec	\$ 40,279	\$ -	\$ -	\$ 9,030			\$ 9,030 \$ 40,279			\$ -	\$ 46,460 \$ 86,738			\$ 51,921 \$ 92,200
2026 Total		\$ 80,557	, -	, -	\$ 18,060	\$ -	\$ -	\$ 98,617	\$ 56,000	\$ 41,760	\$ 97,760	\$ 86,738	\$ -	\$ -	\$ 92,200
2027	1-Feb 15-Jun	\$ 40,337	\$ -	\$ -	\$ 9,043			\$ - \$ 49,380	\$ 58,000	\$ 20,432	\$ 78,432 \$ -	\$ 8,306 \$ 57,686			\$ 13,768 \$ 63,148
2027	30-Jun	<b>40,337</b>	•	•	<b>y</b> 5,043			\$ -			\$ -	\$ 57,686			\$ 63,148
2027	1-Aug 30-Nov				\$ 9,043			\$ - \$ 9,043		\$ 19,504	\$ 19,504 \$ -	\$ 38,182 \$ 47,225			\$ 43,644 \$ 52,687
2027	30-Nov	\$ 40,337	\$ -	\$ -	\$ 5,043			\$ 40,337			\$ -	\$ 87,562			\$ 93,024
2027 Total 2028	1-Feb	\$ 80,674			\$ 18,086	\$ -	\$ -	\$ 98,760 \$ -	\$ <b>58,000</b> \$ <b>60,000</b>	\$ <b>39,936</b> \$ <b>19,504</b>	\$ 97,936 \$ 79,504	\$ 87,562 \$ 8,058	\$ -	\$ -	\$ 93,024 <b>\$ 13,520</b>
2028	15-Jun	\$ 39,962	\$ -	\$ -	\$ 8,959			\$ 48,921	\$ 00,000	\$ 15,504	\$ -	\$ 56,980			\$ 62,441
2028	30-Jun							\$ - \$ -		Ć 40.544	\$ - \$ 18,544	\$ 56,980			\$ 62,441 \$ 43,897
2028	1-Aug 30-Nov				\$ 8,959			\$ 8,959		\$ 18,544	\$ 18,544	\$ 38,436 \$ 47,395			\$ 52,856
2028 2028 Total	30-Dec	\$ 39,962	\$ -	\$ -	\$ 17.918	¢	¢	\$ 39,962 \$ 97,842	\$ 60,000	\$ 38,048	\$ - \$ 98,048	\$ 87,357	\$ -	\$ -	\$ <b>92,818</b> \$ 92,818
2029	1-Feb	\$ 79,924			\$ 17,918	<b>,</b> -	\$ -	\$ 97,842	\$ 61,000	-	\$ 79,544	\$ 87,357 <b>\$ 7,813</b>	\$ -	\$ -	\$ 13,274
2029 2029	15-Jun	\$ 39,982	\$ -	\$ -	\$ 8,963			\$ 48,945 \$ -			\$ - \$ -	\$ 56,758			\$ 62,219 \$ 62,219
2029	30-Jun 1-Aug							\$ -		\$ 17,568	\$ 17,568	\$ 56,758 \$ 39,190			\$ 62,219 \$ 44,651
2029	30-Nov			•	\$ 8,963			\$ 8,963			\$ -	\$ 48,153			\$ 53,615
2029 <b>2029 Total</b>	30-Dec	\$ 39,982 \$ 79,963	\$ -	\$ -	\$ 17,927	\$ -	\$ -	\$ 39,982 \$ 97,890	\$ 61,000	\$ 36,112	\$ 97,112	<b>\$ 88,135</b> \$ 88,135	\$ -	\$ -	<b>\$ 93,596</b> \$ 93,596
2030	1-Feb		•	•				\$ -	\$ 63,000	\$ 17,568	\$ 80,568	\$ 7,567			\$ 13,028
2030	15-Jun 30-Jun	\$ 39,976	\$ -	\$ -	\$ 8,962			\$ 48,937 \$ -			\$ -	\$ 56,504 \$ 56,504			\$ 61,966 \$ 61,966
2030	1-Aug							\$ -		\$ 16,560	\$ 16,560	\$ 39,944			\$ 45,406
2030	30-Nov 30-Dec	\$ 39,976	\$ -	\$ -	\$ 8,962			\$ 8,962 \$ 39,976			\$ - \$ -	\$ 48,906 \$ 88,881			\$ 54,367 \$ 94,343
2030 Total		\$ 79,951			\$ 17,924	\$ -	\$ -	\$ 97,875			\$ 97,128	\$ 88,881	\$ -	\$ -	\$ 94,343
2031	1-Feb 15-Jun	\$ 39,943	\$ -	\$ -	\$ 8,955			\$ - \$ 48,897	\$ 65,000	\$ 16,560	\$ 81,560 \$ -	\$ 7,321 \$ 56,219			\$ 12,783 \$ 61,680
2031	30-Jun				-,			\$ -			\$ -	\$ 56,219			\$ 61,680
2031	1-Aug 30-Nov				\$ 8,955			\$ - \$ 8,955		\$ 15,520	\$ 15,520 \$ -	\$ 40,699 \$ 49,654			\$ 46,160 \$ 55,115
2031	30-Nec	\$ 39,943	\$ -	\$ -				\$ 39,943			\$ -	\$ 89,596			\$ 95,058
<b>2031 Total</b> 2032	1-Feb	\$ 79,886			\$ 17,909	\$ -	\$ -	\$ 97,795 \$ -	\$ <b>65,000</b> \$ <b>67,000</b>		\$ 97,080 \$ 82,520		\$ -	\$ -	\$ 95,058 <b>\$ 12,538</b>
2002	i-reb							· -	97,000	15,520 ب	y 02,320	7,076			7 12,558

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	1		M	mm	em.	MIN	INES	SOTA LEY							
2022A-\$	1,469,00	0 GO Util R	ev				Water &	Storm Impr	/.	Bond Cash	nflow Ledge	er			
Dunch		EQNA Communication	to Develo		D All	400/	020/			I was at		Linked Cell			
Purchaser Issue Amt		F&M Communi	\$1,469,000		Revenue Alloc.	18% Gvnmntal	82% Wtr		Frmtting Key:	Input CheckCell	Clcltn = No Inpu Comment	Warning			
Dated: 1st Bnd Pyn	nnt·		6/13/2022 2/1/2023		\$2,132,042	\$390,443	\$1,741,599			Good/Vrfd	Modification Investigate	Total			
Fnl Bnd Pm	nt:		2/1/2043								mvestigate				
Bond Cash Construction		<b>343</b> 443	Spend by:	12/31/2023	Funds:	343	303 FS Admin DS		Bond Yield:	3.1995550%			Cont. Disc: Fscl Agnt Fee		
95%	of BOND	TRANSCRIPT -	MASTER CA	SH FLOW-FINA				r funding - accordi (Add Cell Note a		Explanation 0	Column	 95% TRNSCRP	ACTU	 AL   FUND A	сстб
		RI	EVENUE: Input	t Original Bond <sup>*</sup> Mnthl	Transcript Pledg y Values are For		n YYYY Total I	Row	1	ut Schdld P&I in Year is Subtota		Running Balance			Running Balance
2022A-\$	1,469,00	0 GO Util R	ev	Modified To 95	%		Water &	Storm Impr	Initial Deposit	to DS Fund   Be	ond Proceeds	\$ 62,971	Initial Deposit	to DS Fund	\$ 62,971
				Reve	nue	1		TTL Rev		ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr 601-765	TinWW	TInGF 801-43100-765	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 62,971	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 62,971
2032 2032	15-Jun	\$ 40,291	\$ -	\$ -	\$ 9,033			\$ 49,324			\$ -	\$ 56,400			\$ 61,862
2032	30-Jun 1-Aug							\$ - \$ -		\$ 14,448	\$ 14,448	\$ 56,400 \$ 41,952			\$ 61,862 \$ 47,414
2032	30-Nov				\$ 9,033			\$ 9,033			\$ -	\$ 50,985			\$ 56,446
2032 2032 Total	30-Dec	\$ 40,291 \$ 80,583	\$ -	\$ -	\$ 18,065	\$ -	\$ -	\$ 40,291 \$ 98,648	\$ 67,000	\$ 29,968	\$ 96,968	<b>\$ 91,276</b> \$ 91,276	\$ -	\$ -	\$ <b>96,738</b> \$ <b>96,738</b>
2033	1-Feb	, ,,,,,,			, 10,000			\$ -	\$ 70,000	\$ 14,448	\$ 84,448	\$ 6,828	Ť		\$ 12,290
2033	15-Jun 30-Jun	\$ 40,194	\$ -	\$ -	\$ 9,011			\$ 49,204 \$ -			\$ -	\$ 56,033 \$ 56,033			\$ 61,494 \$ 61,494
2033	1-Aug							\$ -		\$ 13,328	\$ 13,328	\$ 42,705			\$ 48,166
2033	30-Nov				\$ 9,011			\$ 9,011			\$ -	\$ 51,715			\$ 57,177
2033 2033 Total	30-Dec	\$ 40,194 \$ 80,387	\$ -	\$ -	\$ 18,022	\$ -	\$ -	\$ 40,194 \$ 98,409	\$ 70,000	\$ 27,776	\$ 97,776	\$ <b>91,909</b> \$ <b>91,909</b>	\$ -	\$ -	<b>\$ 97,370</b> \$ 97,370
2034	1-Feb							\$ -	\$ 72,000	\$ 13,328	\$ 85,328	\$ 6,581			\$ 12,042
2034	15-Jun 30-Jun	\$ 40,070	\$ -	\$ -	\$ 8,983			\$ 49,053 \$ -			\$ -	\$ 55,634 \$ 55,634			\$ 61,096 \$ 61,096
2034	1-Aug							\$ -		\$ 12,176	\$ 12,176	\$ 43,458			\$ 48,920
2034	30-Nov 30-Dec	ć 40.070	\$ -	\$ -	\$ 8,983			\$ 8,983 \$ 40,070			\$ -	\$ 52,441 \$ 92,511			\$ 57,903 \$ 97,973
2034 Total	30-Dec	\$ 40,070 \$ 80,140	, -	, -	\$ 17,966	\$ -	\$ -	\$ 98,107	\$ 72,000	\$ 25,504	\$ 97,504	\$ 92,511	\$ -	\$ -	\$ 97,973
2035 2035	1-Feb	4 40.000			A 0.044			\$ - \$ 49,368	\$ 74,000	\$ 12,176	\$ 86,176	\$ 6,335			\$ 11,797 \$ 61,165
2035	15-Jun 30-Jun	\$ 40,328	\$ -	\$ -	\$ 9,041			\$ 49,368			\$ -	\$ 55,704 \$ 55,704			\$ 61,165
2035	1-Aug							\$ -		\$ 10,992	\$ 10,992	\$ 44,712			\$ 50,173
2035 2035	30-Nov 30-Dec	\$ 40,328	ė .	\$ -	\$ 9,041			\$ 9,041 \$ 40,328			\$ - \$ -	\$ 53,752 \$ 94,080			\$ 59,214 \$ 99,541
2035 Total		\$ 80,655			\$ 18,081	\$ -	\$ -	\$ 98,736	\$ 74,000	\$ 23,168	\$ 97,168	\$ 94,080	\$ -	\$ -	\$ 99,541
2036 2036	1-Feb 15-Jun	\$ 40,138	\$ -	\$ -	\$ 8,998			\$ - \$ 49,137	\$ 77,000	\$ 10,992	\$ 87,992 \$ -	\$ 6,088 \$ 55,225			\$ 11,549 \$ 60,686
2036	30-Jun	7 70,130			7 3,336			\$ -			\$ -	\$ 55,225			\$ 60,686
2036 2036	1-Aug				ć 0.000			\$ -		\$ 9,760	\$ 9,760	\$ 45,465			\$ 50,926
2036	30-Nov 30-Dec	\$ 40,138	\$ -	\$ -	\$ 8,998			\$ 8,998 \$ 40,138			\$ - \$ -	\$ 54,463 \$ 94,601			\$ 59,925 \$ 100,063
2036 Total		\$ 80,277			\$ 17,997	\$ -	\$ -	\$ 98,274		\$ 20,752	\$ 97,752	\$ 94,601	\$ -	\$ -	\$ 100,063
2037	1-Feb 15-Jun	\$ 40,331	\$ -	\$ -	\$ 9,042			\$ - \$ 49,372	\$ 79,000	\$ 9,760	\$ 88,760	\$ 5,841 \$ 55,214			\$ 11,303 \$ 60,675
2037	30-Jun							\$ -			\$ -	\$ 55,214			\$ 60,675
2037 2037	1-Aug 30-Nov				\$ 9,042			\$ - \$ 9,042		\$ 8,496	\$ 8,496 \$ -	\$ 46,718 \$ 55,759			\$ 52,179 \$ 61,221
2037	30-Nov	\$ 40,331	\$ -	\$ -				\$ 40,331			\$ -	\$ 96,090			\$ 101,552
2037 Total 2038	1-Feb	\$ 80,662			\$ 18,083	\$ -	\$ -	\$ 98,745	\$ 79,000	\$ <b>18,256</b> \$ 8,496	\$ 97,256 \$ 90,496	\$ 96,090 \$ <b>5,594</b>	\$ -	\$ -	\$ 101,552 <b>\$ 11,056</b>
2038	15-Jun	\$ 40,076	\$ -	\$ -	\$ 8,985			\$ 49,061	\$ 82,000	9 0,430	\$ -	\$ 54,655			\$ 60,117
2038	30-Jun							\$ -			\$ -	\$ 54,655			\$ 60,117
2038 2038	1-Aug 30-Nov				\$ 8,985			\$ - \$ 8,985		\$ 7,184	\$ 7,184 \$ -	\$ 47,471 \$ 56,456			\$ 52,933 \$ 61,917
2038	30-Nov	\$ 40,076	\$ -	\$ -				\$ 40,076			\$ -	\$ 96,532			\$ 101,994
<b>2038 Total</b> 2039	1-Feb	\$ 80,152			\$ 17,969	\$ -	\$ -	\$ 98,122	\$ <b>82,000</b> \$ <b>84,000</b>	\$ <b>15,680</b> \$ 7,184	\$ 97,680 \$ 91,184	\$ 96,532 \$ <b>5,348</b>	\$ -	\$ -	\$ 101,994 \$ 10,810
2039	15-Jun	\$ 40,204	\$ -	\$ -	\$ 9,013			\$ 49,217	9 04,000	7,104	\$ -	\$ 54,565			\$ 60,026
2039	30-Jun							\$ -			\$ -	\$ 54,565			\$ 60,026

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					ГНЕ СН	OSEN	VAL	LEY								
		0 GO Util R					Water &			•	Bond Cas	hflow Ledg	er			
Purchaser		F&M Communit	ty Bank		Revenue Alloc.	18%	82%			Frmtting Key:	Input	Clcltn = No Inp	I Linked Cell			
Issue Amt			\$1,469,000			Gvnmntal	Wtr				CheckCell	Comment	Warning			
Dated:	nt:		6/13/2022 2/1/2023		\$2,132,042	\$390,443	\$1,741,599				Good/Vrfd	Modification	Total			
1st Bnd Pym Fnl Bnd Pmr			2/1/2023									Investigate				
Bond Cash F		343	2/1/2043		Funds:	343	303			Bond Yield:	3.1995550%			Cont. Disc:	None	
Construction	Fund:	443	Spend by:	12/31/2023			FS Admin DS							Fscl Agnt Fee	No	
					Deviating from	schedule / rel	ying on other	funding	- accordir	ng to statute						
95%	of BOND	TRANSCRIPT -	MASTER CA	SH FLOW-FINA	L   RED = Adm	inistrative M	odifications	(Add Ce	II Note ar	nd   or Note in	Explanation	Column	95% TRNSCRP	ACTU	AL   FUND A	CCTG
		RE	EVENUE: Input	t Original Bond 1 Mnthly	Franscript Pledge y Values are For		n YYYY Total F	Row			ut Schdld P&I Year is Subtot	in Mnthly Row al	Running Balance			Running Balance
2022A-\$1	1.469.00	0 GO Util R	ev	Modified To 95	%		Water &	Storm	Imprv	Initial Deposit	to DS Fund   I	Bond Proceeds	\$ 62,971	Initial Deposit	to DS Fund	\$ 62,971
	,,.			Rever					Rev		ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
				110101								. ,	1110520125		-ContDisc	71010712
Year	Mo   Day	TinWtr 601-765	TinWW	TInGF 801-43100-765	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$	-	Principal	Interest	P&I	\$ 62,971	+IntAlloc   +Vrncs	-FsclAgnt -Vrncs	\$ 62,971
2039	1-Aug							\$	-		\$ 5,840	\$ 5,840	\$ 48,725			\$ 54,186
2039	30-Nov				\$ 9,013			\$	9,013			\$	\$ 57,738			\$ 63,199
2039	30-Dec	\$ 40,204	\$ -	\$ -				\$	40,204			\$ 07.024	\$ 97,941			\$ 103,403
2039 Total 2040	4 5-6	\$ 80,407			\$ 18,026	\$ -	\$ -	\$	98,433	\$ 84,000	-	\$ 97,024 \$ 92,840		\$ -	\$ -	\$ 103,403 <b>\$ 10,563</b>
2040	1-Feb 15-Jun	\$ 40,291	\$ -	\$ -	\$ 9,033			\$	49,324	\$ 87,000	\$ 5,840	\$ 92,040	\$ 5,101 \$ 54,425			\$ 59,887
2040	30-Jun	3 40,231	· -	, -	Ç 3,033			\$				Ś	\$ 54,425			\$ 59,887
2040	1-Aug							\$	-		\$ 4,448	\$ 4,448	\$ 49,977			\$ 55,439
2040	30-Nov				\$ 9,033			\$	9,033			\$	\$ 59,010			\$ 64,471
2040	30-Dec	\$ 40,291	\$ -	\$ -				\$	40,291			\$	\$ 99,301			\$ 104,763
2040 Total		\$ 80,583			\$ 18,065	\$ -	\$ -	\$	98,648	\$ 87,000	\$ 10,288	\$ 97,288	\$ 99,301	\$ -	\$ -	\$ 104,763
2041	1-Feb							\$	-	\$ 90,000	\$ 4,448	\$ 94,448	\$ 4,853			\$ 10,315
2041	15-Jun	\$ 40,340	\$ -	\$ -	\$ 9,044			\$	49,384			ė .	\$ 54,238			\$ 59,699 \$ 59,699
2041	30-Jun 1-Aug							\$			\$ 3,008	\$ 3,008	\$ 54,238 \$ 51,230			\$ 56,691
2041	30-Nov				\$ 9,044			\$	9,044		3,008	\$	\$ 60,274			\$ 65,735
2041	30-Dec	\$ 40,340	\$ -	\$ -				\$	40,340			\$	\$ 100,614			\$ 106,076
2041 Total		\$ 80,681			\$ 18,088	\$ -	\$ -	\$	98,769	\$ 90,000	\$ 7,456	\$ 97,456		\$ -	\$ -	\$ 106,076
2042	1-Feb							\$	-	\$ 93,000	\$ 3,008	\$ 96,008	\$ 4,606			\$ 10,067
2042	15-Jun	\$ 39,943	\$ -	\$ -	\$ 8,955			\$	48,897			\$	\$ 53,503			\$ 58,965
2042 2042	30-Jun							\$	-		A	\$ 4.500	\$ 53,503			\$ 58,965
2042	1-Aug				ć 0.0FF			\$	9 055		\$ 1,520	\$ 1,520	\$ 51,983			\$ 57,445 \$ 66,400
2042	30-Nov 30-Dec	\$ 39,943	\$ -	ė	\$ 8,955			¢	8,955 39.943		-	\$	\$ 60,938 \$ 100,881			\$ 66,400 \$ 106.342
2042 Total	30-DEC	\$ 39,943	7 -	· -	\$ 17,909	\$ -	\$ -	\$		\$ 93,000	\$ 4,528	\$ 97,528		\$ -	\$ -	\$ 106,342
2043	1-Feb							\$	-	\$ 95,000						\$ 9,822
2043	15-Jun	\$ -	\$ -	\$ -	\$ -			\$	-			\$	\$ 4,361			\$ 9,822
2043	30-Jun							\$	-			\$	\$ 4,361			\$ 9,822
2043	1-Aug							\$	-			\$	\$ 4,361			\$ 9,822
2043	30-Nov				\$ -			\$	-			\$	\$ 4,361			\$ 9,822
2043	30-Dec		\$ -	\$ -	<b>A</b>			\$	-	A 05.655	A 4555	\$ 00.530	\$ 4,361			\$ 9,822
2043 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ 95,000	\$ 1,520	\$ 96,520	\$ 4,361	\$ -	\$ -	\$ 9,822

	T	п —	ı	Ţ.	ı	п —	ı								
11			Chi	ati	lield	1 <sub>M</sub>	INNE	ESOTA	4						
	1	TX GO CP (	1		*THE (	сноѕ		orks Facility		Bond Cashfi	ow Ledger				
Purchaser Issue Amt		Bremer	\$750,000		Revenue Alloc.	100% Gvnmntal			Frmtting Key:	Input CheckCell	Clcltn = No Inpu Comment	Linked Cell Warning			
Dated:			11/15/2022			\$2,483,461				Good/Vrfd	Modification	Total			
1st Bnd Pyr Fnl Bnd Pm			8/1/2023 2/1/2043			Levy					Investigate				
Bond Cash Construction	Fund	<b>344</b> 444	Spend by:		Funds:	344	FS Admin DS		Bond Yield:	5.99896%			Cont. Disc: Fscl Agnt Fee	No	
	10/ -£ DON	D TDANGODIDA			relying on other fu					ds = 95,000 (3GF)				I LEUND A	CCTC
95	of BUN				FINAL   RED = Ad d Transcript Pledge					ut Schdld P&I in I		95% TRNSCRP	ACTUA	L   FUND A	Running
			, , , , , , , , , , , , , , , , , , ,	_	hly Values are For					Year is Subtotal	,	Balance			Balance
2022B-\$	750,000	TX GO CP (	LVY)		Modofied to 95%		Public W	orks Facility	Initial Deposit	to DS Fund   Bo	nd Proceeds	\$ 95,000	Initial Deposit	to DS Fund	\$ 95,000
				Rev	/enue	ı	ı	TTL Rev	Ехр	ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 95,000	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 95,000
2024 Total	4.5.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 23,500	\$ 722	\$ -	\$ 30,964
2025 2025	1-Feb 15-Jun	Ś			\$ 34,414			\$ - \$ 34,414		\$ 22,500	\$ 22,500	\$ 1,000 \$ 35,414			\$ 8,464 \$ 42,877
2025	30-Jun	, -			7 34,414			\$ -			\$ -	\$ 35,414			\$ 42,877
2025	1-Aug							\$ -		\$ 22,500	\$ 22,500	\$ 12,914			\$ 20,377
2025	30-Nov	<u> </u>			\$ 34,414			\$ 34,414			\$ -	\$ 47,328 \$ 47,328			\$ 54,791
2025 Total	30-Dec	\$ -	\$ -	\$ -	\$ 68,828	\$ -	\$ -	\$ - \$ 68,828	\$ -	\$ 45,000	\$ 45,000	<b>\$ 47,328 \$</b> 47,328	\$ -	\$ -	<b>\$ 54,791</b> \$ 54,791
2026	1-Feb							\$ -	\$ 24,000	\$ 22,500	\$ 46,500	\$ 828			\$ 8,291
2026	15-Jun	\$ -			\$ 34,693			\$ 34,693			\$ -	\$ 35,521			\$ 42,984
2026	30-Jun 1-Aug							\$ - \$ -		\$ 21,780	\$ 21,780	\$ 35,521 \$ 13,741			\$ 42,984 \$ 21,204
2026	30-Nov				\$ 34,693			\$ 34,693		Ç 21,700	\$ -	\$ 48,434			\$ 55,897
2026 2026 Total	30-Dec	\$ - \$ -	¢	<u> </u>	\$ 69,386	¢	\$ -	\$ - \$ 69,386	\$ 24,000	\$ 44,280	\$ 68,280	<b>\$ 48,434</b> \$ 48,434	6	6	<b>\$ 55,897</b> \$ 55,897
2027	1-Feb	\$ -	\$ -	\$ -	\$ 69,386	\$ -	\$ -	\$ 05,380	\$ 26,000	\$ 44,280	\$ 47,780	\$ 48,434	\$ -	\$ -	\$ 8,117
2027	15-Jun	\$ -			\$ 34,414			\$ 34,414	, ,,,,,,	, , , , ,	\$ -	\$ 35,067			\$ 42,531
2027	30-Jun							\$ -			\$ -	\$ 35,067			\$ 42,531
2027	1-Aug 30-Nov				\$ 34,414			\$ - \$ 34,414		\$ 21,000	\$ 21,000 \$ -	\$ 14,067 \$ 48,481			\$ 21,531 \$ 55,945
2027	30-Dec	\$ -			V 0.,.21			\$ -			\$ -	\$ 48,481			\$ 55,945
2027 Total 2028	1-Feb	\$ -	\$ -	\$ -	\$ 68,828	\$ -	\$ -	\$ 68,828 \$ -	\$ 26,000	\$ 42,780	\$ 68,780	\$ 48,481	\$ -	\$ -	\$ 55,945 <b>\$ 7.945</b>
2028	15-Jun	\$ -			\$ 34,603			\$ 34,603	\$ 27,000	\$ 21,000	\$ 48,000	\$ 481 \$ 35,084			\$ 7,945 \$ 42,548
2028	30-Jun	•			7 0,000			\$ -			\$ -	\$ 35,084			\$ 42,548
2028	1-Aug							\$ -		\$ 20,190	\$ 20,190	\$ 14,894			\$ 22,358
2028	30-Nov 30-Dec	\$ -			\$ 34,603			\$ 34,603 \$ -			\$ -	\$ 49,498 \$ 49,498			\$ 56,961 \$ 56,961
2028 Total		<u> </u>	\$ -	\$ -	\$ 69,207	\$ -		\$ 69,207	\$ 27,000	\$ 41,190	\$ 68,190		\$ -	\$ -	\$ 56,961
2029	1-Feb							\$ -	\$ 29,000	\$ 20,190	\$ 49,190				\$ 7,771
2029	15-Jun 30-Jun	\$ -			\$ 34,733			\$ 34,733 \$ -			\$ - \$ -	\$ 35,041 \$ 35,041			\$ 42,504 \$ 42,504
2029	1-Aug							\$ -		\$ 19,320	\$ 19,320	\$ 15,721			\$ 23,184
2029	30-Nov				\$ 34,733			\$ 34,733			\$ -	\$ 50,454			\$ 57,917
2029 2029 Total	30-Dec	\$ -	\$ -	\$ -	\$ 69,466	\$ -	\$ -	\$ - \$ 69,466	\$ 29,000	\$ 39,510	\$ 68,510	<b>\$ 50,454</b> \$ 50,454	\$ -	\$ -	<b>\$ 57,917</b> \$ 57,917
2030	1-Feb							\$ -	\$ 31,000		\$ 50,320	\$ 134			\$ 7,597
2030	15-Jun	\$ -			\$ 34,304			\$ 34,304			\$ -	\$ 34,438			\$ 41,901
2030	30-Jun 1-Aug							\$ - \$ -		\$ 18,390	\$ - \$ 18,390	\$ 34,438 \$ 16,048			\$ 41,901 \$ 23,511
2030	30-Nov				\$ 34,304			\$ 34,304		7 10,370	\$ -	\$ 50,352			\$ 57,815
2030	30-Dec	\$ -						\$ -			\$ -	\$ 50,352			\$ 57,815
2030 Total 2031	1-Feb	\$ -	\$ -	\$ -	\$ 68,608	\$ -	\$ -	\$ 68,608	\$ <b>31,000</b> \$ <b>32,000</b>	\$ <b>37,710</b> \$ 18,390	\$ 68,710 \$ 50,390	\$ 50,352 \$ (38)	\$ -	\$ -	\$ 57,815 <b>\$ 7,425</b>
2031	15-Jun	\$ -			\$ 34,344			\$ 34,344	32,000	7 10,350	\$ -	\$ 34,306			\$ 41,769
2031	30-Jun							\$ -			\$ -	\$ 34,306			\$ 41,769
2031	1-Aug				A			\$ -		\$ 17,430	\$ 17,430	\$ 16,876			\$ 24,339
2031	30-Nov 30-Dec	\$			\$ 34,344			\$ 34,344 \$ -			\$ - \$ -	\$ 51,219 \$ 51,219			\$ 58,683 \$ 58,683
2031 Total	00-560	\$ -	\$ -	\$ -	\$ 68,688	\$ -	\$ -	\$ 68,688	\$ 32,000	\$ 35,820	\$ 67,820	\$ 51,219	\$ -	\$ -	\$ 58,683
2032	1-Feb				A			\$ -	\$ 34,000	\$ 17,430	\$ 51,430	\$ (211)			\$ 7,253
2032	15-Jun 30-Jun	\$ -			\$ 34,324			\$ 34,324			\$ - \$ -	\$ 34,113 \$ 34,113			\$ 41,577 \$ 41,577
2032	1-Aug							\$ -		\$ 16,410	\$ 16,410	\$ 17,703			\$ 25,167
2032	30-Nov				\$ 34,324			\$ 34,324			\$ -	\$ 52,027			\$ 59,491
2032	30-Dec	\$ -						\$ -			\$ -	\$ 52,027			\$ 59,491

JII.			Chi	atj	lield	M	INNE ENV	ESOTA	Δ.						
		TX GO CP (						orks Facility		Bond Cashf	low Ledger				
Purchaser		Bremer			Revenue Alloc.	100%			Frmtting Key:	Input	Cicitn = No Inpu	Linked Cell			
Issue Amt			\$750,000			Gvnmntal				CheckCell	Comment	Warning			
Dated: 1st Bnd Pyr			11/15/2022 8/1/2023			\$2,483,461 Levy				Good/Vrfd	Modification Investigate	Total			
Fnl Bnd Pm Bond Cash		344	2/1/2043		Funds:	344			Bond Yield:	5.99896%			Cont. Disc:		
Constructio		444	Spend by:				FS Admin DS			ds = 95,000 (3GF)	-f- 20 000 42 /2/	22. 65.000.06/2	Fscl Agnt Fee	No	
95	5% of BON	D TRANSCRIPT			relying on other fur FINAL   RED = Ad							95% TRNSCRP		L   FUND A	CCTG
		RE	VENUE: Input Oi		d Transcript Pledge thly Values are For		n YYYY Total	Row		ut Schdld P&I in I Year is Subtotal	Mnthly Row	Running Balance			Running Balance
2022B-\$	750,000	TX GO CP (	LVY)		Modofied to 95%	Traines	Public W	orks Facility		to DS Fund   Bo	nd Proceeds	\$ 95,000	Initial Deposit	to DS Fund	\$ 95,000
			ı	Rev	venue			TTL Rev	Ехр	ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 95,000	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 95,000
2032 Total 2033	45-6	\$ -	\$ -	\$ -	\$ 68,648	\$ -	\$ -	\$ 68,648	\$ 34,000	\$ 33,840	\$ 67,840	\$ 52,027	\$ -	\$ -	\$ 59,491
2033	1-Feb 15-Jun	\$ -			\$ 34,743			\$ - \$ 34,743	\$ 36,000	\$ 16,410	\$ 52,410 \$ -	\$ (383) \$ 34,360			\$ 7,081 \$ 41,824
2033 2033	30-Jun 1-Aug							\$ - \$ -		\$ 15,330	\$ - \$ 15,330	\$ 34,360 \$ 19,030			\$ 41,824 \$ 26,494
2033	30-Nov				\$ 34,743			\$ 34,743		\$ 15,550	\$ -	\$ 53,773			\$ 61,237
2033 2033 Total	30-Dec	\$ -	\$ -	\$ -	\$ 69,486	\$ -	\$ -	\$ - \$ 69,486	\$ 36,000	\$ 31,740	\$ - \$ 67,740	<b>\$ 53,773</b> \$ 53,773	\$ -	\$ -	<b>\$ 61,237</b> \$ 61,237
2034	1-Feb	_	,	_			_	\$ -	\$ 39,000	\$ 15,330	\$ 54,330	\$ (557)	Ť	Ţ.	\$ 6,907
2034	15-Jun 30-Jun	\$ -			\$ 34,573			\$ 34,573 \$ -			\$ - \$ -	\$ 34,017 \$ 34,017			\$ 41,480 \$ 41,480
2034	1-Aug							\$ -		\$ 14,160	\$ 14,160	\$ 19,857			\$ 27,320
2034 2034	30-Nov 30-Dec	\$ -			\$ 34,573			\$ 34,573 \$ -			\$ - \$ -	\$ 54,430 \$ 54,430			\$ 61,894 \$ 61,894
2034 Total 2035	45-6	\$ -	\$ -	\$ -	\$ 69,147	\$ -	\$ -	\$ 69,147	\$ 39,000	\$ 29,490	\$ 68,490	\$ 54,430	\$ -	\$ -	\$ 61,894 <b>\$ 6.734</b>
2035	1-Feb 15-Jun	\$ -			\$ 34,843			\$ - \$ 34,843	\$ 41,000	\$ 14,160	\$ 55,160 \$ -	\$ (730) \$ 34,113			\$ 6,734 \$ 41,576
2035	30-Jun 1-Aug							\$ - \$ -		\$ 12,930	\$ - \$ 12,930	\$ 34,113 \$ 21,183			\$ 41,576 \$ 28,646
2035	30-Nov				\$ 34,843			\$ 34,843		\$ 12,530	\$ -	\$ 56,025			\$ 63,489
2035 2035 Total	30-Dec	\$ - \$ -	\$ -	\$ -	\$ 69,685	\$ -	\$ -	\$ - \$ 69,685	\$ 41,000	\$ 27,090	\$ 68,090	\$ <b>56,025</b> \$ 56,025	\$ -	\$ -	<b>\$ 63,489</b> \$ 63,489
2036 2036	1-Feb							\$ -	\$ 44,000	\$ 12,930	\$ 56,930	\$ (905)			\$ 6,559
2036	15-Jun 30-Jun				\$ 34,523			\$ 34,523 \$ -			\$ -	\$ 33,619 \$ 33,619			\$ 41,082 \$ 41,082
2036 2036	1-Aug				¢ 24.533			\$ - \$ 34,523		\$ 11,610	\$ 11,610 \$ -	\$ 22,009 \$ 56.532			\$ 29,472 \$ 63,996
2036	30-Nov 30-Dec				\$ 34,523			\$ -			\$ -	\$ 56,532 \$ 56,532			\$ 63,996
2036 Total 2037	1-Feb	\$ -	\$ -	\$ -	\$ 69,047	\$ -	\$ -	\$ 69,047	\$ 44,000 \$ 46,000	\$ <b>24,540</b> \$ <b>11,610</b>	\$ 68,540 \$ 57,610	\$ 56,532 \$ (1,078)	\$ -	\$ -	\$ 63,996 <b>\$ 6,386</b>
2037	15-Jun				\$ 34,643			\$ 34,643			\$ -	\$ 33,565			\$ 41,029
2037	30-Jun 1-Aug							\$ - \$ -		\$ 10,230	\$ - \$ 10,230	\$ 33,565 \$ 23,335			\$ 41,029 \$ 30,799
2037 2037	30-Nov				\$ 34,643			\$ 34,643 \$ -			\$ - \$ -	\$ 57,979			\$ 65,442 \$ 65,442
2037 Total	30-Dec	\$ -	\$ -	\$ -	\$ 69,286	\$ -	\$ -	\$ 69,286	\$ 46,000	\$ 21,840	\$ 67,840	<b>\$ 57,979 \$</b> 57,979	\$ -	\$ -	\$ 65,442
2038 2038	1-Feb 15-Jun				\$ 34,673			\$ - \$ 34,673	\$ 49,000	\$ 10,230	\$ 59,230 \$ -	\$ (1,251) \$ 33,422			\$ 6,212 \$ 40,885
2038	30-Jun				- 34,073			\$ -			\$ -	\$ 33,422			\$ 40,885
2038 2038	1-Aug 30-Nov				\$ 34,673			\$ - \$ 34,673		\$ 8,760	\$ 8,760 \$ -	\$ 24,662 \$ 59,335			\$ 32,125 \$ 66,798
2038 <b>2038 Total</b>	30-Dec	ć	ć	*		ć	¢	\$ -	ć 40.00T	ć 40.00°	\$ -	\$ 59,335	· ·	ć	\$ 66,798
2038 Total 2039	1-Feb	\$ -	\$ -	\$ -	\$ 69,346	\$ -	\$ -	\$ 69,346	\$ 49,000 \$ 52,000	\$ <b>18,990</b> \$ <b>8,760</b>	\$ 67,990 \$ 60,760	\$ 59,335 <b>\$ (1,425)</b>	\$ -	\$ -	\$ 66,798 \$ 6,038
2039 2039	15-Jun	\$ -			\$ 34,613			\$ 34,613 \$ -			\$ - \$ -	\$ 33,188			\$ 40,652 \$ 40,652
2039	30-Jun 1-Aug							\$ -		\$ 7,200	\$ 7,200	\$ 33,188 \$ 25,988			\$ 33,452
2039 2039	30-Nov 30-Dec	¢			\$ 34,613			\$ 34,613 \$ -			\$ - \$ -	\$ 60,601 \$ 60,601			\$ 68,065 \$ 68,065
2039 Total		\$ -	\$ -	\$ -	\$ 69,227	\$ -	\$ -	\$ 69,227	\$ 52,000	\$ 15,960	\$ 67,960	\$ 60,601	\$ -	\$ -	\$ 68,065
2040 2040	1-Feb 15-Jun	\$ -			\$ 34,464			\$ - \$ 34,464	\$ 55,000	\$ 7,200	\$ 62,200 \$ -	\$ (1,599) \$ 32,865			\$ 5,865 \$ 40,329
2040	30-Jun							\$ -			\$ -	\$ 32,865			\$ 40,329
2040 2040	1-Aug 30-Nov				\$ 34,464			\$ - \$ 34,464		\$ 5,550	\$ 5,550 \$ -	\$ 27,315 \$ 61,779			\$ 34,779 \$ 69,242
2040	30-Dec	\$ -						\$ -			\$ -	\$ 61,779			\$ 69,242

			Chu	atj	lield	M	INNE e n v <i>i</i>	ESOTA	<b>A</b>						
2022B-\$	750,000	TX GO CP (	LVY)				Public W	orks Facility		<b>Bond Cashf</b>	low Ledger				
Purchaser		Bremer			Revenue Alloc.	100%			Frmtting Key:		Clcltn = No Inpu				
Issue Amt Dated:			\$750,000 11/15/2022			Gvnmntal \$2,483,461				CheckCell Good/Vrfd	Comment Modification	Warning Total			
1st Bnd Pyr	nnt:		8/1/2023			\$2,483,401 Levy				Good/ Viid	Investigate	TOTAL			
Fnl Bnd Pm			2/1/2043			2017					gara				
Bond Cash	Fund	344			Funds:	344			Bond Yield:	5.99896%			Cont. Disc:		
Constructio	n Fund:	444	Spend by:				FS Admin DS						Fscl Agnt Fee	No	
			Deviating from	schedule /	relying on other fur	nding - accord	ding to statute	9	DS Bond Procee	ds = 95,000 (3GF)	xfr 30,000 12/20	022, 65,000 06/2	023&11/2023)		
95	% of BONI	TRANSCRIPT	- MASTER CA	SH FLOW-	FINAL   RED = Ad	ministrative	Modification	s (Add Cell Not	e and   or Note i	n Explanation C	olumn	95% TRNSCRP	ACTUA	L   FUND A	CCTG
		RE	VENUE: Input Or	_	d Transcript Pledge hly Values are Fort		n YYYY Total	Row		ut Schdld P&I in I Year is Subtotal	Mnthly Row	Running Balance			Running Balance
2022B-\$	750,000	TX GO CP (	LVY)		Modofied to 95%		Public W	orks Facility	Initial Deposit	t to DS Fund   Bo	nd Proceeds	\$ 95,000	Initial Deposit	to DS Fund	\$ 95,000
				Rev	venue			TTL Rev	Ехр	ense	PymntTtl	PROJECTED	Revenue +	Expense -	ACTUAL
Year	Mo   Day	TinWtr	TinWW	TInGF	LEVY + (LvyAbtmnt)	SpclAssmnt	FC ISD Abtmnt	\$ -	Principal	Interest	P&I	\$ 95,000	+IntAlloc   +Vrncs	-ContDisc -FsclAgnt -Vrncs	\$ 95,000
2040 Total		\$ -	\$ -	\$ -	\$ 68,927	\$ -	\$ -	\$ 68,927	\$ 55,000	\$ 12,750	\$ 67,750	\$ 61,779	\$ -	\$ -	\$ 69,242
2041	1-Feb							\$ -	\$ 58,000	\$ 5,550	\$ 63,550	\$ (1,771)			\$ 5,692
2041	15-Jun				\$ 34,723			\$ 34,723			\$ -	\$ 32,952			\$ 40,415
2041	30-Jun							\$ -			\$ -	\$ 32,952			\$ 40,415
2041	1-Aug 30-Nov				\$ 34.723			\$ - \$ 34,723		\$ 3,810	\$ 3,810	\$ 29,142			\$ 36,605 \$ 71,328
2041	30-Nov 30-Dec				\$ 34,723			\$ 34,723			\$ -	\$ 63,864 \$ 63.864			\$ 71,328
2041 Total	30-Dec	\$ -	\$ -	\$ -	\$ 69,446	\$ -	\$ -	\$ 69,446	\$ 58.000	\$ 9.360	\$ 67,360	\$ 63,864	\$ -	\$ -	\$ 71,328
2042	1-Feb							\$ -	\$ 62,000	\$ 3,810	\$ 65,810	\$ (1,946)			\$ 5,518
2042	15-Jun				\$ 34,364			\$ 34,364			\$ -	\$ 32,418			\$ 39,882
2042	30-Jun							\$ -			\$ -	\$ 32,418			\$ 39,882
2042	1-Aug							\$ -		\$ 1,950	\$ 1,950	\$ 30,468			\$ 37,932
2042	30-Nov				\$ 34,364			\$ 34,364			\$ -	\$ 64,832			\$ 72,296
2042 2042 Total	30-Dec	\$ -	ė		¢ 60 730	ė	ė	\$ - \$ 68,728	\$ 62,000	\$ 5.760	\$ 67,760	\$ 64,832	ė	ė	\$ <b>72,296</b>
2042 Total	1-Feb	- ب	\$ -	\$ -	\$ 68,728	\$ -	7 -	\$ 08,728	\$ 65,000	,	\$ 66,950	\$ 64,832 \$ (2,118)	\$ -	\$ -	\$ 72,296 <b>\$ 5,346</b>
2043	15-Jun				\$ -			\$ -	9 05,000	1,530	\$ -	\$ (2,118)			\$ 5,346
2043	30-Jun				-			\$ -			\$ -	\$ (2,118)			\$ 5,346
2043	1-Aug							\$ -			\$ -	\$ (2,118)			\$ 5,346
2043	30-Nov				\$ -			\$ -			\$ -	\$ (2,118)			\$ 5,346
2043	30-Dec							\$ -			\$ -	\$ (2,118)			\$ 5,346
2043 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 1,950	\$ 66,950	\$ (2,118)	\$ -	\$ -	\$ 5,346

2022 A-\$	2 200 00	00 GO (LVY & \	A/TD\		1		Grand & I	Prospect Stre	not.	Bond Cash I	low Lodger			1
2023A-Ş	.,۷۰۰,۵۱	ו או זיאן טט טט ווי	v i ivj				Ji ailu & I	rospect stre		Dona Casii I	low Leuger			
Purchaser		Northland Securitie	25		Revenue Alloc.	85%	15%		Frmtting Key:	Input	Clcltn = No Input			
Issue Amt		TVOT ETHATIA SCEATTER	\$2,200,000		revenue / moo.	Gvnmntal	Wtr		Timeting Key.	CheckCell	Comment			
Dated:			7/12/2023		\$2,936,568	\$2,483,461	\$453,107			Good/Vrfd	Modification			
1st Bnd Pyn			2/1/2024			Lvy&Abtmnt	WtrTinRev				Investigate			
Fnl Bnd Pm			2/1/2036											
Bond Cash		323	Coond by	12/21/2024	Funds:	323	623		Bond Yield:	2.93%		Cont. Disc:		
Construction	n Funa:	423	Spend by:	12/31/2024			FS Admin DS					Fscl Agnt Fee	Yes	
	95% of F	SOND TRANSCRIP	T - MASTED	CASH ELOW	LEINAL I RED = A	Adminietrativo	Modifications	(Add Call Note	and Lor Note in	n Evolunation Co	lump ACTI	JAL   FUND A	ACCTG	ļ
	33 /6 OIL				Transcript Pledge				Schdld P&I in	- Explanation Co	lullii Acre	AL   TOND	1	Running
					hly Values are For				Mnthly Row					Balance
2023A-\$	2,200,00	0 GO (LVY & \	NTR)		95%		Grand & F	Prospect Stre	et Initial	Deposit to DS Fun	d   Bond Proceeds	Initial Deposit	to DS Fund	\$ 61,476
		,		Rev	enue			TTL Rev		oense	PymntTtl	Revenue +	Expense -	ACTUAL
				TInGF									-ContDisc	
Year	Mo   Day	TinWtr	TinWW	423	LEVY +	SpclAssmnt	FC ISD	\$ -	Principal	Interest	P&I	+IntAlloc	-FsclAgnt	\$ 61,476
				ConstFnd	(LvyAbtmnt)		Abtmnt					+Vrncs	-Vrncs	
2024 2024 Total	30-Dec	\$ 16,359	*	<u> </u>	¢ 100.051	<u> </u>	<u> </u>	\$ 16,359 \$ 222,769	ć 45.000	ć 03.244	\$ 107,344	ć 002	Ć 5.250	\$ <b>195,747</b> \$ <b>196,923</b>
2024 10tai	1-Feb	\$ 32,718	\$ -	\$ -	\$ 190,051	\$ -	\$ -	\$ 222,765	\$ <b>15,000</b> \$ <b>145,000</b>	\$ <b>92,344</b> \$ 43,700	\$ 107,344 \$ 188,700	\$ 993	\$ 5,258	\$ 8,223
2025	15-Jun	\$ 15,960		\$ 79,000	\$ 20,551			\$ 115,511		,5,,00	\$ -			\$ 123,733
2025	30-Jun							\$ -			\$ -			\$ 123,733
2025 2025	1-Aug 30-Nov				\$ 20,551			\$ - \$ 20,551		\$ 40,800	\$ 40,800			\$ 82,933 \$ 103,484
2025	30-Nov	\$ 15,960		\$ 79,000	20,551			\$ 94,960			\$ -			\$ 198,444
2025 Total		\$ 31,920	\$ -	\$ 158,000	\$ 41,101	\$ -	\$ -	\$ 231,021	\$ 145,000	\$ 84,500	\$ 229,500	\$ -	\$ -	\$ 198,444
2026	1-Feb							\$ -	\$ 150,000	\$ 40,800	\$ 190,800			\$ 7,644
2026 2026	15-Jun 30-Jun	\$ 18,055			\$ 99,451			\$ 117,506 \$ -			\$ -			\$ 125,149 \$ 125,149
2026	1-Aug							\$ -		\$ 37,800	\$ 37,800			\$ 87,349
2026	30-Nov				\$ 99,451			\$ 99,451		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ -			\$ 186,800
2026	30-Dec	\$ 18,055					l .	\$ 18,055			\$ -			\$ 204,855
2026 Total	1-гер	\$ 36,110	\$ -	\$ -	\$ 198,902	\$ -	\$ -	\$ 235,012 \$ -	\$ <b>150,000</b> \$ <b>160,000</b>	\$ <b>78,600</b> \$ 37,800	\$ 228,600 \$ 197,800	\$ -	\$ -	\$ 204,855 <b>\$ 7,055</b>
2027	15-Jun	\$ 17,556			\$ 99,251			\$ 116,807	3 100,000	3 37,800	\$ -			\$ 123,862
2027	30-Jun	, ,,,,,						\$ -			\$ -			\$ 123,862
2027 2027	1-Aug				4 00 054			\$ -		\$ 34,600	\$ 34,600			\$ 89,262
2027	30-Nov 30-Dec	\$ 17,556			\$ 99,251			\$ 99,251 \$ 17,556			\$ - \$ -			\$ 188,514 \$ 206,070
2027 Total	30-Dec	\$ 35,112	\$ -	\$ -	\$ 198,503	\$ -	\$ -	\$ 233,615	\$ 160,000	\$ 72,400	\$ 232,400	\$ -	\$ -	\$ 206,070
2028	1-Feb							\$ -	\$ 165,000	\$ 34,600	\$ 199,600			\$ 6,470
2028 2028	15-Jun	\$ 17,058			\$ 98,952			\$ 116,010			\$ -			\$ 122,479
2028	30-Jun 1-Aug							\$ - \$ -			\$ -			\$ 122,479 \$ 122,479
2028	30-Nov				\$ 98,952			\$ 98,952		31300	\$ 31,300			\$ 190,131
2028	30-Dec	\$ 17,058						\$ 17,058			\$ -			\$ 207,189
2028 Total	1-нер	\$ 34,115	\$ -	1	\$ 197,904	\$ -	\$ -	\$ 232,019	\$ 165,000	\$ 65,900 \$ 31,300	\$ 230,900 \$ 201,300	\$ -	\$ -	\$ 207,189 <b>\$ 5,889</b>
2029	15-Jun	\$ 16,559			\$ 98,553			\$ 115,112	\$ 170,000	\$ 31,300	\$ 201,300			\$ 121,000
2029	30-Jun				7 23,222			\$ -			\$ -			\$ 121,000
2029	1-Aug							\$ -		\$ 27,900	\$ 27,900			\$ 93,100
2029 2029	30-Nov 30-Dec	\$ 16,559			\$ 98,553			\$ 98,553 \$ 16,559			\$ -			\$ 191,653 \$ 208,212
2029 Total	30-Dec	\$ 33,117	\$ -	\$ -	\$ 197,106	\$ -	\$ -	\$ 230,223	\$ 170,000	\$ 59,200	\$ 229,200	\$ -	\$ -	\$ 208,212
2030	1-Feb							Ş -	\$ 175,000	\$ 27,900	\$ 202,900			\$ 5,312
2030 2030	15-Jun	\$ 16,060			\$ 100,548			\$ 116,608			\$ -			\$ 121,920
2030	30-Jun 1-Aug							\$ - \$ -		\$ 24,400	\$ 24,400			\$ 121,920 \$ 97,520
2030	30-Nov				\$ 100,548			\$ 100,548		24,400	\$ -			\$ 198,068
2030	30-Dec	\$ 16,060						\$ 16,060			\$ -			\$ 214,128
2030 Total	1-Feb	\$ 32,120	\$ -	\$ -	\$ 201,096	\$ -	\$ -	\$ 233,216 S -	\$ <b>175,000</b> \$ 185,000		\$ 227,300 \$ 209,400	\$ -	\$ -	\$ 214,128 <b>\$ 4,728</b>
2031	15-Jun	\$ 18,055			\$ 97,356			\$ 115,411	J 185,000	24,400	\$ 209,400			\$ 120,139
2031	30-Jun				,550			\$ -			\$ -			\$ 120,139
2031	1-Aug							\$ -		\$ 20,700	\$ 20,700			\$ 99,439
2031 2031	30-Nov 30-Dec	\$ 18,055			\$ 97,356			\$ 97,356 \$ 18,055			\$ -			\$ 196,795 \$ 214,850
2031 Total	20-DEC	\$ 18,055	\$ -	\$ -	\$ 194,712	\$ -	\$ -	\$ 230,822	\$ 185,000	\$ 45,100	\$ 230,100	\$ -	\$ -	\$ 214,850
2032	1-Feb							\$ -	\$ 190,000		\$ 210,700			\$ 4,150
2032	15-Jun	\$ 17,457			\$ 99,152			\$ 116,608			\$ -			\$ 120,758
2032 2032	30-Jun 1-Aug							\$ - \$ -		\$ 16,900	\$ 16,900			\$ 120,758 \$ 103,858
2032	30-Nov				\$ 99,152			\$ 99,152		, 10,900	\$ -			\$ 203,009
2032	30-Dec	\$ 17,457						\$ 17,457			\$ -			\$ 220,466
2032 Total	1 = :	\$ 34,913	\$ -	\$ -	\$ 198,303	\$ -	\$ -	\$ 233,216		\$ 37,600	\$ 227,600	\$ -	\$ -	\$ 220,466
2033 2033	1-Feb 15-Jun	\$ 16,858			\$ 98,254			\$ - \$ 115,112	\$ 200,000	\$ 16,900	\$ 216,900 S -			\$ 3,566 \$ 118,677
2033	30-Jun	y 10,038			7 30,234			\$ -			\$ -			\$ 118,677
2033	1-Aug							\$ -		\$ 12,900	\$ 12,900			\$ 105,777
2033 2033	30-Nov	6 45.000			\$ 98,254			\$ 98,254			\$ -			\$ 204,031
2033 2033 Total	30-Dec	\$ 16,858 \$ 33,716	\$	\$ -	\$ 196,508	Ś	\$ -	\$ 16,858 \$ 230,224	\$ 200,000	\$ 29,800	\$ 229,800	\$	\$ -	<b>\$ 220,889</b> \$ 220,889
2034	1-Feb	÷ 33,710	*		7 190,308			\$ -	\$ 205,000		\$ 217,900	<u> </u>	<u> </u>	\$ <b>2,989</b>
		\$ 16,260			\$ 99,750			\$ 116,010	,	,	_			\$ 118,999

				ſ			T			1				
2023A-\$	2,200,00	00 GO (LVY & \	WTR)				Grand & F	rospect Stre	et	Bond Cash I	Flow Ledger			
														1
Purchaser		Northland Securiti	es		Revenue Alloc.	85%	15%		Frmtting Key	: Input	Clcltn = No Input			
Issue Amt			\$2,200,000			Gvnmntal	Wtr			CheckCell	Comment			
Dated:			7/12/2023		\$2,936,568	\$2,483,461	\$453,107			Good/Vrfd	Modification			
1st Bnd Pyr	nnt:		2/1/2024			Lvy&Abtmnt	WtrTinRev				Investigate			
Fnl Bnd Pm	int:		2/1/2036											
Bond Cash	Fund	323			Funds:	323	623		Bond Yield:	2.93%		Cont. Disc:	Yes	
Construction	n Fund:	423	Spend by:	12/31/2024			FS Admin DS					Fscl Agnt Fee	Yes	
	95% of E	SOND TRANSCRIP	T - MASTER	CASH FLOW	-FINAL   RED = A	Administrative	Modifications	(Add Cell Note	and   or Note	n Explanation Co	lumn ACTU	JAL   FUND	ACCTG	
		RE	VENUE: Input	Original Bond	Transcript Pledge	ed Revenues in	YYYY Total Row	,	Schdld P&I in				1	Running
				Mnth	nly Values are Fori	mulas			Mnthly Row					Balance
2023A-\$	2 200 00	0 GO (LVY & \	MTR)		95%		Grand & D	rospect Stre	ot Initio	l Deposit to DS Fun	d I Band Bracaads	Initial Deposit	to DC Fund	\$ 61.476
2023A-Ş	2,200,00	O GO (LVI & )	vv iit)				Grand & r			<u>'</u>				Ţ 0=,
			ı	-	enue			TTL Rev	EX	pense	PymntTtl	Revenue +	Expense -	ACTUAL
				TInGF	LEVY +		FC ISD				201	+IntAlloc	-ContDisc	
Year	Mo   Day	TinWtr	TinWW	423	(LvyAbtmnt)	SpclAssmnt	Abtmnt	\$ -	Principal	Interest	P&I	+Vrncs	-FsclAgnt	\$ 61,476
2034	30-Jun			ConstFnd				\$ -			ć		-Vrncs	\$ 118,999
2034	1-Aug							\$ -		\$ 8.800	\$ 8,800			\$ 110,199
2034	30-Nov				\$ 99,750			\$ 99,750		\$ 6,600	\$ -			\$ 209,949
2034	30-Dec	\$ 16.260			<b>V</b> 33), 30			\$ 16,260			\$ -			\$ 226,208
2034 Total	***	\$ 32,519	\$ -	\$ -	\$ 199,500	\$ -	\$ -	\$ 232,019	\$ 205,000	\$ 21,700	\$ 226,700	\$ -	\$ -	\$ 226,208
2035	1-Feb							\$ -	\$ 215,000	\$ 8,800	\$ 223,800			\$ 2,408
2035	15-Jun	\$ 18,155			\$ 98,553			\$ 116,708			\$ -			\$ 119,116
2035	30-Jun							\$ -			\$ -			\$ 119,116
2035	1-Aug							\$ -		\$ 4,500	\$ 4,500			\$ 114,616
2035 2035	30-Nov	40.455			\$ 98,553			\$ 98,553 \$ 18,155			\$ -			\$ 213,169 \$ 231,323
2035 Total	30-Dec	\$ 18,155 \$ 36,309	\$ -	\$ -	\$ 197.106	ė	\$ -	· · · · · · · · · · · · · · · · · · ·	\$ 215.000	\$ 13.300	\$ 228,300	\$ -	\$ -	\$ 231,323
2033 Total	1-Feb	30,309	<del>-</del>	· -	3 137,1Ub	<del>-</del>	<b>,</b>	5 -	\$ 225,000		\$ 229,500	<b>3</b> -	- ·	\$ 231,323 \$ 1,823
2036	15-Jun				Ś -			\$ -	223,000	7,300	\$ -			\$ 1,823
2036	30-Jun				-			\$ -			\$ -			\$ 1,823
2036	1-Aug							\$ -			\$ -			\$ 1,823
2036	30-Nov				\$ -			\$ -			\$ -			\$ 1,823
2036	30-Dec							\$ -			\$ -			\$ 1,823
2036 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000		\$ 229,500	T	\$ -	\$ 1,823
Grand		\$ 431,596.00	\$ -	#########	\$ 2,210,791	\$ -	\$ -	\$ 2,800,387	\$ 2,200,000	\$ 657,244	\$ 2,857,244	\$ 1,587	\$ 5,558	\$ 1,823



### Budget WS Exp/Rev - 12/09/2024 Adopted Budget WS

2025

Active Status Only December 2024

2024 2024 2025 Account Descr **Budget** YTD Amt **Budget** Comment 100 GENERAL FUND 41000 General Revenue R 100-41000-31010 Levied Property Ta \$1,899,325.00 \$1,850,860.78 \$1,544,092.00 R 100-41000-33400 State Grants and A \$0.00 \$0.00 \$0.00 \$949,457.00 \$474,728.50 \$950,380.00 R 100-41000-33401 Local Government R 100-41000-33402 Market Value Credi \$0.00 \$541.36 \$0.00 R 100-41000-33405 PERA Aid \$0.00 \$0.00 \$0.00 R 100-41000-34020 GnrlSvcsChrg 328/ \$128,792.00 \$128,792.00 \$143,050.00 \*FROM XXX-XXXX-328s R 100-41000-36210 Interest Earnings \$14,000.00 \$16,991.71 \$17,000.00 R 100-41000-37940 Cash Over \$0.00 \$0.03 \$1.00 R 100-41000-39201 Transfer In 700/39 \$0.00 \$0.00 **\$0.00** \*55% of 334-39201 Close 2014A (\$11,000 Fi R 100-41000-39550 Refunds | Rebates \$0.00 \$0.00 \$1.00 \*US Bank Card Rebate Eliminated 2024 Revenue Revenue \$2,991,574.00 \$2,471,914.38 **\$2,654,524.00** E 100-41000-431 Cash Short \$0.00 \$0.00 \$0.19 E 100-41000-700 Transfers (GENERAL) \$0.00 \$0.00 \$131,719.00 E 100-41000-721 TOut-Lbrry 721/211-\$204,880.00 \$204,880.00 **\$0.00** \*2025 Direct Levy 211-31010 E 100-41000-723 Tout-Amb 723/230-3 \$79,300.00 \$79,300.00 **\$0.00** \*2025 Direct Levy 230-31010 E 100-41000-726 TOut-EDA 726/240-3 \$78,517.00 \$78,517.00 **\$0.00** \*2025 Direct Levy 240-31010 E 100-41000-734 TOut-Fire 734/220-39 \$70,000.00 \$70,000.00 **\$0.00** \*2025 Direct Levy 220-31010 E 100-41000-750 TOut-2016A 100-410 \$0.00 \$0.00 **\$0.00** \*2025 Direct Levy #335 2016A E 100-41000-756 TOut-CCA 756/250-3 \$90,000.00 \$90,000.00 **\$0.00** \*2025 Direct Levy 250-31010 E 100-41000-762 TOut-CCTV 762/614-\$15,600.00 \$15,600.00 **\$0.00** \*2025 Direct Levy 614-31010 E 100-41000-766 TOut-2022B PWFAC \$0.00 **\$0.00** \*2025 Direct Levy 344-31010 (\$0 2024) \$0.00 Expenditure Expenditure \$538,297.00 \$670,016.19 \$0.00 41100 Legislative R 100-41100-34100 Filing Fee \$10.00 \$10.00 \$0.00 \$150.00 \*Usually December R 100-41100-36260 Insurance Dividend \$0.00 \$0.00 R 100-41100-39201 Transfer In 700/39 \$0.00 \$0.00 \$0.00 R 100-41100-39550 Refunds | Rebates \$0.00 \$0.90 **\$0.00** \*US Bank Card Rebate Eliminated 2024 \$150.00 Revenue Revenue \$10.00 \$10.90 \$24,000.00 \$22,325.97 \$24,750.00 Mayor & Council w 4 Spcl E 100-41100-103 Part-Time Employees E 100-41100-121 PERA \$350.00 \$666.03 \$1,200.00 Partial Partic.-Manual Calc/Entry E 100-41100-122 FICA \$1,488.00 \$558.46 **\$1,550.00** PT\*0.062 E 100-41100-125 Medicare \$323.73 **\$360.00** PT \* 0.0145 \$348.00 E 100-41100-151 Worker s Comp Insur \$100.00 \$87.70 **\$120.00** 2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp \$100.00 E 100-41100-152 Clothing \$100.00 \$0.00 E 100-41100-200 Office Supplies (GENE \$150.00 \$0.00 \$150.00 E 100-41100-205 Service Incentives/Re \$600.00 \$580.00 \$600.00 Emplyee YOS Awards E 100-41100-208 Training and Instructi \$0.00 \$0.00 \$0.00 E 100-41100-210 Operating Expenses \$1,108.37 \$1,000.00 \*COW | Prd Cndy \$0.00 E 100-41100-212 Vehicle Operating Su \$200.00 \$0.00 \$100.00 E 100-41100-240 Small Tools and Mino \$2,500.00 ipads / Laptops \$5,000.00 \$2,646.00 E 100-41100-304 Legal Fees \$10,000.00 \$9,435.00 \$10,000.00 \*Contracted City Atty. Fees E 100-41100-309 Conference Expense \$2,500.00 \$849.06 **\$2,500.00** \*Reg, Lodging, Travel & Food E 100-41100-310 Other Professional Se \$7,000.00 \$1,150.00 \$5,000.00 \*Strategic Planning & Online Code Hosting E 100-41100-312 Recording Fees \$0.00 \$0.00 \$50.00 E 100-41100-331 Travel Expenses \$0.00 \$250.00 \*Non-Conference Travel \$250.00 E 100-41100-350 Print/Binding (GENER \$2,000.00 \$1,480.30 **\$2,000.00** \*Mtg Minutes, Public Notices,Code E 100-41100-360 Insurance (GENERAL) \$2,000.00 \$1,384.00 \$1,600.00 LMCIT Memo 05/23 - WP E 100-41100-430 Misc. TRY NOT TO U \$1,000.00 \$0.00 \$0.00 ?LTD 2% \$65 Rmvd COW



### Budget WS Exp/Rev - 12/09/2024 Adopted Budget WS

2024 2024 2025 Account Descr **Budget** YTD Amt **Budget** Comment **\$13,000.00** \*LMC | MAOSC | RAEDI | SMIF | MMA E 100-41100-433 Dues and Subscriptio \$13,000.00 \$10,289.00 E 100-41100-435 Licences, Permits and \$750.00 \$560.43 \$750.00 2025 LEG EXCHemail & AD \$0.00 E 100-41100-700 Transfers (GENERAL) \$0.00 \$267,299.00 \$70,836.00 \$320,743.05 \$67,580.00 Expenditure Expenditure 41200 Historical Society E 100-41200-450 Cpt GdsChrg 450/340 \$900.00 **\$0.00** \$0 2025 \*To 801-41200-34030 ~27,500Blnc \$900.00 \$900.00 \$900.00 \$0.00 Expenditure Expenditure 41410 Elections \$1.00 \*US Bank Card Rebate Eliminated 2024. R 100-41410-39550 Refunds | Rebates \$0.00 \$0.00 R 100-41410-39560 Reimbursement \$0.00 \$3,524.19 Revenue Revenue \$51.00 \$0.00 \$3,524.19 \$6,000.00 E 100-41410-103 Part-Time Employees \$9,016.84 \$1,000.00 2024 3 StPrmry | Prmry E 100-41410-122 FICA \$0.00 \$0.00 \$0.00 E 100-41410-125 Medicare \$0.00 \$0.00 \$0.00 E 100-41410-210 Operating Expenses \$700.00 \$827.63 \$200.00 2024 3 StPrmry | Prmry E 100-41410-310 Other Professional Se \$1,000.00 \$0.00 \$100.00 E 100-41410-331 Travel Expenses \$350.00 \$424.51 \$250.00 \*Non-Conference Travel E 100-41410-350 Print/Binding (GENER \$350.00 \$288.00 \$250.00 Expenditure Expenditure \$8,400.00 \$10,556.98 \$1,800.00 41500 City Clerk R 100-41500-32000 Licenses and Permi \$0.00 \$380.00 **\$0.00** Trnsnt Mrchnt | Spcl Vehicle (Glf Crt, ATV, UT \$10,000.00 R 100-41500-32110 Alcoholic Beverag \$10,000.00 \$8,700.00 R 100-41500-34000 Charges for Servic \$75.00 \$332.30 \$100.00 R 100-41500-34301 Administration Fee \$50.00 \$210.44 \$60.00 \*Returned Payment +10 from 42700 R 100-41500-36260 Insurance Dividend \$500.00 \$0.00 \$500.00 \*Usually December R 100-41500-39550 Refunds | Rebates \$50.00 \$666.73 \$101.00 \*US Bank Card Rebate Eliminated 2024 +\$1 f R 100-41500-39560 Reimbursement \$5,000.00 **\$100.00** \*ISD 227 - Granicus 2025 \$0 \$5,023.00 Revenue Revenue \$15,675.00 \$15,312.47 \$10,861.00 E 100-41500-101 Full-Time Employees \$305,102.00 \$303,037.06 **\$347,718.00** DS.50, BC,KW,MP + 12,568 PTOCnv E 100-41500-103 Part-Time Employees \$26,683.85 \$56,150.00 2025 Full \$26,226.00 E 100-41500-121 PERA \$24,849.60 \$24,729.14 **\$29,350.00** \*FT+PT \*0.075 E 100-41500-122 FICA \$20,542.34 \$19,799.66 **\$24,270.00** \*FT+PT\*0.062 E 100-41500-125 Medicare \$4,804.26 \$4,630.56 \$5,680.00 \*FT+PT\*0.0145 E 100-41500-131 Employer Paid Health \$35,467.25 \$30,753.65 **\$40,000.00** ? Updated Premiums 2025? E 100-41500-134 Employer Paid Life \$100.00 \$100.00 \$95.65 E 100-41500-136 Employer Paid H.S.A. \$15,000.00 \$12,218.78 \$13,000.00 E 100-41500-151 Worker s Comp Insur \$2,700.00 \$2,690.61 **\$3,243.00** 2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp E 100-41500-152 Clothing \$432.80 \$1,000.00 \$1,000.00 E 100-41500-200 Office Supplies (GENE \$2,000.00 \$3,000.00 \$812.18 E 100-41500-208 Training and Instructi \$3,000.00 \$1,555.93 \$2,000.00 **\$4,150.00** \*Lic, Rcpt Bks | Hllwn + 150 from 42700 E 100-41500-210 Operating Expenses \$4,000.00 \$4,611.61 **\$600.00** \*Motor Fuel E 100-41500-212 Vehicle Operating Su \$199.49 \$600.00 \$2,000.00 E 100-41500-240 Small Tools and Mino \$463.03 \$1,000.00 E 100-41500-301 Auditing and Acctg Se \$15,000.00 \$13,750.00 \$15,000.00 \*Consultant Contract E 100-41500-309 Conference Expense \$7,000.00 \$4,351.22 **\$5,000.00** \*Reg, Travel & Lodging E 100-41500-310 Other Professional Se \$7,000.00 \$5,733.31 **\$6,000.00** \*Assr | TASC 2024 +5.85% 2yr Avrg 400yr E 100-41500-320 Communications (GE **\$0.00** Webex \$23 per user DSCNTCD 07/2024 \$3,350.00 \$2,688.18 E 100-41500-321 Telephone \$5,000.00 \$4,303.24 \$5,000.00 E 100-41500-322 Postage \$1,000.00 \$1,638.81 \$750.00 E 100-41500-323 Administration Expen \$20.00 \$1.98 **\$65.00** \*Online pymnt (RT) fee alloc +\$15 from 4270



December 2024	2024	2024	2025	
Account Descr	Budget	YTD Amt	Budget	Comment
E 100-41500-331 Travel Expenses	\$100.00	\$155.44	\$300.00	*Non-Conference Travel
E 100-41500-350 Print/Binding (GENER	\$2,000.00	\$2,468.12	\$2,000.00	*Legal Notices
E 100-41500-360 Insurance (GENERAL)	\$6,000.00	\$5,197.29	\$6,200.00	LMCIT Memo 05/23 - WP
E 100-41500-364 Claims Deductible	\$0.00	\$0.00	\$500.00	
E 100-41500-403 Prev. Maint. Agreeme	\$14,000.00	\$10,367.77		15%*MIT-2025 8,100   FldngMachMaintCnt 2
E 100-41500-404 Repairs/Maint Equipm	\$2,500.00	\$999.72		2025 Cpr 413 vs 404 \$1,400 + \$200 from 42
E 100-41500-413 Equipment Rental / L	\$0.00	\$3,749.35		Cpr 04/2024-2030 162.36 Ls 243.70 Srvc  Ps
E 100-41500-430 Misc. TRY NOT TO U	\$200.00	\$23.00		?LTD 37% \$1,000 Rmvd COW
E 100-41500-433 Dues and Subscriptio	\$2,300.00	\$821.90		*Newspapers & Memberships
E 100-41500-435 Licences, Permits and	\$3,950.00	\$3,876.86		+5,000WS  BNYN 2,500  1,400 5MS 1VM   6
E 100-41500-437 Sales Tax - Purchases	\$10.00	\$22.00	\$10.00	
E 100-41500-438 Internet Expenses	\$21,200.00	\$23,495.96		*Granicus - 2024 Encoding Software
E 100-41500-711 Tout-Rsrv 711/801-4	\$17,700.00	\$17,700.00	· ·	*TO 801-41500-39201 CP Amnd FEB2023
E 100-41500-727 TOut-Shrd Tch 727/3	\$3,200.00	\$3,200.00		*TO 801-49950-39204 15%
Expenditure Expenditure	\$559,921.44	\$537,258.15	\$638,686.00	
41910 Planning and Zoning				
R 100-41910-32220 Variance CUP Plat	\$1,000.00	\$650.00	\$1,000.00	
R 100-41910-34301 Administration Fee	\$0.00	\$2,994.00	\$1,200.00	*RT CC   OC BLDG/CERT
R 100-41910-36260 Insurance Dividend	\$500.00	\$0.00		*Usually December
R 100-41910-39550 Refunds   Rebates	\$5.00	\$0.00		*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$1,505.00	\$3,644.00	\$2,600.00	
E 100-41910-208 Training and Instructi	\$50.00	\$0.00	\$50.00	
E 100-41910-310 Other Professional Se	\$65,000.00	\$40,470.00	\$65,000.00	Consultant Planner
E 100-41910-312 Recording Fees	\$200.00	\$0.00	\$200.00	
E 100-41910-322 Postage	\$300.00	\$62.84	\$200.00	
E 100-41910-323 Administration Expen	\$50.00	\$0.00	\$50.00	*Online pymnt trnsctn fee alloc
E 100-41910-350 Print/Binding (GENER	\$500.00	\$148.00	\$500.00	
E 100-41910-360 Insurance (GENERAL)	\$4,000.00	\$4,274.58	\$5,600.00	LMCIT Memo 05/23 - WP
E 100-41910-403 Prev. Maint. Agreeme	\$2,700.00	\$2,418.16	\$0.00	0% *MIT-2025
E 100-41910-404 Repairs/Maint Equipm	\$500.00	\$96.56	\$0.00	*Copier Alloc to 328 GSC
E 100-41910-435 Licences, Permits and	\$150.00	\$90.00	· · · · · · · · · · · · · · · · · · ·	2025 1 PLNG EXCHemail & AD
Expenditure Expenditure	\$73,450.00	\$47,560.14	\$71,750.00	
41940 Municipal Building - LOC 02				
R 100-41940-36260 Insurance Dividend	\$1,100.00	\$0.00	\$700.00	*Usually December
R 100-41940-39550 Refunds   Rebates	\$0.00	\$0.32	\$1.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$1,100.00	\$0.32	\$701.00	
E 100-41940-210 Operating Expenses	\$2,500.00	\$2,131.55	\$2,500.00	Cleaning Supplies, Light Bulbs, Paper Towels,
E 100-41940-240 Small Tools and Mino	\$500.00	\$883.70		*Mops, Buckets, etc.
E 100-41940-302 Contracted Help	\$14,000.00	\$10,544.68		ABC 3 x week
E 100-41940-360 Insurance (GENERAL)	\$8,000.00	\$9,287.00	\$10,400.00	LMCIT Memo 05/23 - WP
E 100-41940-380 Utility Services (GENE	\$12,000.00	\$6,816.37	\$12,000.00	
E 100-41940-384 Refuse/Garbage Disp	\$700.00	\$751.69	\$700.00	
E 100-41940-401 Repairs/Maint Buildin	\$15,000.00	\$9,065.36	\$15,000.00	*Carpet/Rugs/
E 100-41940-403 Prev. Maint. Agreeme	\$3,000.00	\$4,207.75	\$3,500.00	
E 100-41940-437 Sales Tax - Purchases	\$0.00	\$0.00	\$1.00	
E 100-41940-730 TOut-MnplBldg 730/8	\$29,500.00	\$29,500.00	· ·	*TO 801-41940-39220 CAPPLN JUL 2022
Expenditure Expenditure	\$85,200.00	\$73,188.10	\$88,821.00	
42110 Police Administration				
R 100-42110-33400 State Grants and A	\$50,000.00	\$45,192.39	\$55 000 00	*Police State Aid MMB-Sept
R 100-42110-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	i olice state Ald Pililip-Sept
W 100-45110-22414 THEOREMICE CIGHTIS	φυ.υυ	φυ.υυ	φ <b>υ.υ</b> υ	



THE CHOSEN VALLEY December 2024				
Account Descr	2024	2024 VTD Amt	2025	Commont
	Budget	YTD Amt		Comment **
R 100-42110-33416 Training Reimburs	\$7,000.00	\$7,095.50	, ,	*Fluctuates Yr to Yr MMB Aug Sep
R 100-42110-34200 Public Safety Char	\$250.00	\$490.00	\$300.00	
R 100-42110-34201 Confiscation/Forfiet	\$0.00	\$0.00	\$0.00	*DT Ouline Decimants
R 100-42110-34301 Administration Fee	\$0.00	\$6.50		*RT Online Payments
R 100-42110-35100 Court Fines	\$3,000.00	\$3,819.52	\$3,000.00	
R 100-42110-35102 Parking Fines / Ad	\$2,500.00	\$625.00	\$1,700.00	
R 100-42110-35104 Animal Fines	\$0.00	\$0.00	\$0.00	
R 100-42110-36201 Sale Of Merchandis	\$0.00	\$0.00	•	*Abndnd Vhcls
R 100-42110-36260 Insurance Dividend	\$1,000.00	\$0.00		*Usually December
R 100-42110-39550 Refunds   Rebates	\$100.00	\$16.38	•	*US Bank Rebate Allc Elmntd 2024
R 100-42110-39560 Reimbursement	\$0.00	\$10,071.56		P07 MMB Officer Health Benefit Reimb-Rqst fr
Revenue Revenue	\$63,850.00	\$67,316.85	\$78,011.00	
E 100-42110-101 Full-Time Employees	\$408,000.00	\$389,613.35	\$422,832.00	2025 WP + 13,030 OT + 12,102 PTOCnv
E 100-42110-103 Part-Time Employees	\$18,000.00	\$12,829.55	\$18,000.00	
E 100-42110-121 PERA	\$75,402.00	\$69,565.52	\$75,885.00	*FT+PT*0.177 17.7% City Pera Contr.
E 100-42110-122 FICA	\$500.00	\$658.28	\$0.00	*For those not eligible for Police PERA
E 100-42110-125 Medicare	\$6,177.00	\$5,491.89		*FT+PT*0.0145
E 100-42110-131 Employer Paid Health	\$65,000.00	\$61,418.26	\$65,000.00	
E 100-42110-134 Employer Paid Life	\$125.00	\$147.07	\$125.00	
E 100-42110-136 Employer Paid H.S.A.	\$9,450.00	\$5,737.24	\$6,000.00	
E 100-42110-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 100-42110-151 Worker's Comp Insur	\$45,000.00	\$40,665.76	\$54,054.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-42110-152 Clothing	\$2,000.00	\$506.63		PT & New Hire   Typically 4Qtr Exp
E 100-42110-153 Uniform Allowance	\$4,250.00	\$1,475.89	· ·	*FT Union Contract 850pp 2025   Typically 4
E 100-42110-171 Innoculations	\$100.00	\$0.00	\$100.00	7
E 100-42110-200 Office Supplies (GENE	\$1,000.00	\$30.14	\$500.00	
E 100-42110-208 Training and Instructi	\$4,000.00	\$1,886.00	\$4,000.00	
E 100-42110-210 Operating Expenses	\$2,000.00	\$783.05	\$1,500.00	
E 100-42110-211 Program Expenses	\$1,200.00	\$1,141.78	\$1,200.00	*DARF
E 100-42110-212 Vehicle Operating Su	\$8,000.00	\$9,184.67	\$9,000.00	27.0.2
E 100-42110-218 Confiscation/Forfietur	\$0.00	\$0.00	· ·	Amended 1/16/24 to line 320 per Ch Fox
E 100-42110-240 Small Tools and Mino	\$3,000.00	\$1,633.05	•	High for taser cartridges
E 100-42110-302 Contracted Help	\$0.00	\$0.00	· ·	WD billed through counties
E 100-42110-304 Legal Fees	\$7,500.00	\$8,142.00	•	*Prosecution Fees High budget-fluctuates
E 100-42110-309 Conference Expense	\$0.00	\$0.00	\$100.00	1105ccation 1 cc5 riigh badget nactaates
E 100-42110-310 Other Professional Se	\$750.00	\$22.00	•	*Pre-employment Expenses
E 100-42110-311 Towing/Wrecker Fees	\$500.00	\$0.00	\$500.00	Tre-employment expenses
E 100-42110-311 Towning/ Wiecker Fees E 100-42110-320 Communications (GE	\$600.00	\$1,805.23		*Annl CJDN (BCA) & ATT
E 100-42110-321 Telephone		\$1,603.23 \$5,664.99		Smart phone in each squad (2)
·	\$6,800.00 \$400.00	\$5,00 <del>4</del> .99 \$88.70	\$400.00	Smart priorie in each squad (2)
E 100-42110-322 Postage	\$400.00 \$20.00		•	*RT Online pymnt fee alloc
E 100-42110-323 Administration Expen		\$12.16		
E 100-42110-331 Travel Expenses	\$1,500.00	\$0.00 ¢0.00		*Non-Conf Travel *PD OVBDGTD \$4 used in
E 100-42110-350 Print/Binding (GENER	\$300.00	\$0.00	\$100.00	LMCIT Marra 05/22 JMD
E 100-42110-360 Insurance (GENERAL)	\$18,500.00	\$18,015.08		LMCIT Memo 05/23 - WP
E 100-42110-364 Claims Deductible	\$500.00	\$0.00 ¢5.646.45	\$500.00	Francis costs
E 100-42110-380 Utility Services (GENE	\$650.00	\$5,646.45		Energy costs
E 100-42110-403 Prev. Maint. Agreeme	\$15,432.00	\$15,590.14		15% *MIT-2025 8,100 5,500 LETG   500 CO
E 100-42110-404 Repairs/Maint Equipm	\$7,500.00	\$12,461.76	, ,	*2025 Cpr 413 Ls \$2,000
E 100-42110-413 Equipment Rental / L	\$0.00	\$728.15		Cpr 04/2024-2030 (91.77 Ls -Clk Srvc)
E 100-42110-430 Misc. TRY NOT TO U	\$50.00	\$0.00	· ·	?LTD 39% \$1,100 Rmvd COW *Try not to us
E 100-42110-433 Dues and Subscriptio	\$1,000.00	\$1,046.00	\$1,200.00	
E 100-42110-435 Licences, Permits and	\$1,000.00	\$2,142.57	\$2,500.00	*POST + MS + Adobe (2,500 10MSO365 Bus
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HECHOSEN VALLEY December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 100-42110-437 Sales Tax - Purchases	\$100.00	\$35.00	\$100.00	
E 100-42110-438 Internet Expenses	\$1,300.00	\$1,261.18	\$1,300.00	
E 100-42110-727 TOut-Shrd Tch 727/3	\$1,450.00	\$1,450.00		*TO 801-49950-39204 15%
E 100-42110-729 TOut-Police 729/3920	\$36,775.00	\$36,775.00		TO 801-42110-39206
Expenditure Expenditure	\$755,831.00	\$713,654.54	\$787,697.00	
42400 Building Inspection (GENERAL)				
R 100-42400-32210 Bldg Prmt	\$8,000.00	\$1,094.05	\$0.00	2025 - Olmsted County
R 100-42400-32212 Bldg Prmt Srchg Fe	\$2,000.00	\$71.00	\$0.00	2025 - Olmsted County
R 100-42400-32230 Plmbg Permits	\$400.00	\$14.00	\$0.00	2025 - Olmsted County
R 100-42400-32231 Plmbg Permit Srch	\$75.00	\$1.00	\$0.00	2025 - Olmsted County
R 100-42400-32270 Mech Prmt	\$1,000.00	\$0.00	\$0.00	2025 - Olmsted County
R 100-42400-32271 Mech Prmt Srchg F	\$50.00	\$0.00	\$0.00	2025 - Olmsted County
R 100-42400-34104 Plan Review/Check	\$5,000.00	\$219.74	-	2025 - Olmsted County
R 100-42400-34301 Administration Fee	\$0.00	\$788.78	•	Zoning Certs   Shed
R 100-42400-39550 Refunds   Rebates	\$0.00	\$10.54	•	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$16,525.00	\$2,199.11	\$751.00	
E 100-42400-323 Administration Expen	\$100.00	\$33.57	\$100.00	*Online pymnt trnsctn fee alloc
E 100-42400-434 Surcharge Fee	\$2,500.00	\$447.00	•	*2025 Olmsted County
E 100-42400-440 Building Inspections	\$21,000.00	\$14,628.94		*2025 Olmsted County
E 100-42400-441 Plan Review	\$2,600.00	\$55.33	-	*2025 Olmsted County
E 100-42400-810 Refund   Rebate	\$0.00	\$0.00		*2025 Olmsted County
Expenditure Expenditure	\$26,200.00	\$15,164.84	\$100.00	
2500 Civil Defense				
E 100-42500-404 Repairs/Maint Equipm	\$450.00	\$0.00	•	*2025 Eliminated Pay from 801-43100
E 100-42500-711 Tout-Rsrv 711/801-4	\$2,000.00	\$2,000.00	<u>'</u>	*TO 801-39201 *2025 Combine with 100-431
Expenditure Expenditure	\$2,450.00	\$2,000.00	\$0.00	
2700 Animal Control - 2025 in 42110				
R 100-42700-32240 Animal Licenses	\$1,500.00	\$2,110.00	\$0.00	*2025 - Moved to CLRK 41500
R 100-42700-34301 Administration Fee	\$0.00	\$19.25	\$0.00	*2025 - Moved to CLRK 41500*RT CC
R 100-42700-35104 Animal Fines	\$0.00	\$25.00	•	*2025 - Moved to CLRK 41500
R 100-42700-39550 Refunds   Rebates	\$0.00	\$0.00		*2025 - Moved to CLRK 41500 *Rebate elmn
Revenue Revenue	\$1,500.00	\$2,154.25	\$0.00	
E 100-42700-210 Operating Expenses	\$150.00	\$119.55		*2025 - Moved to CLRK 41500
E 100-42700-310 Other Professional Se	\$0.00	\$0.00	•	*2025 - Moved to CLRK 41500*CV Vet
E 100-42700-323 Administration Expen	\$10.00	\$13.57		*2025 - Moved to CLRK 41500*RT Online Pay
E 100-42700-350 Print/Binding (GENER	\$0.00	\$0.00		*2025 - Moved to CLRK 41500
E 100-42700-404 Repairs/Maint Equipm E 100-42700-430 Misc. TRY NOT TO U	\$200.00 \$0.00	\$0.00 \$0.00	•	*2025 - Moved to CLRK 41500 *2025 - Moved to CLRK 41500
Expenditure Expenditure	\$360.00	\$133.12	\$0.00	2023 - Moved to CLRR 41300
·	,	,	,	
I3100 Street Maintenance R 100-43100-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 100-43100-33414 Insurance claims	\$3,000.00	\$0.00 \$4,463.97	•	MNDot Snw&Ice Cnt#1056718 Invc in May
R 100-43100-34112 County Road Maint	\$2,100.00	\$2,599.91	\$2,500.00	Physics Shwelce Che#1050710 This in May
R 100-43100-34102 Parking Meters   C	\$300.00	\$2,399.91 \$109.59	\$2,300.00 \$150.00	
R 100-43100-36200 Miscellaneous Rev	\$0.00	\$103.44	\$0.00	
R 100-43100-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 100-43100-36260 Insurance Dividend	\$1,500.00	\$0.00	\$1,000.00	*Usually December
R 100-43100-39101 Sales of General Fi	\$0.00	\$0.00	\$0.00	
R 100-43100-39201 Transfer In 700/39	\$0.00	\$5,256.25	\$0.00	
R 100-43100-39550 Refunds   Rebates	\$100.00	\$13.63	•	*US Bank Card Rebate Eliminated 2024
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December 20				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
R 100-43100-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$7,000.00	\$12,546.79	\$6,651.00	
E 100-43100-101 Full-Time Employees	\$155,000.00	\$130,027.42	\$162,636.00	BB & JP   5,000 OT   5,286 PTOCnv
E 100-43100-121 PERA	\$11,625.00	\$9,700.22	\$11,801.00	*FT*0.075
E 100-43100-122 FICA	\$9,610.00	\$7,906.91	\$9,756.00	*FT*0.062
E 100-43100-125 Medicare	\$2,248.00	\$1,854.29	\$2,282.00	*FT*0.0145
E 100-43100-131 Employer Paid Health	\$16,400.00	\$11,702.01	\$15,000.00	
E 100-43100-134 Employer Paid Life	\$30.00	\$47.49	\$70.00	
E 100-43100-136 Employer Paid H.S.A.	\$6,000.00	\$4,887.76	\$6,000.00	New Hire
E 100-43100-151 Worker's Comp Insur	\$8,000.00	\$9,572.06	\$9,610.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-43100-152 Clothing	\$900.00	\$737.75	\$1,600.00	*2025 2 Streets + PT Summer
E 100-43100-200 Office Supplies (GENE	\$250.00	\$0.00	\$250.00	
E 100-43100-208 Training and Instructi	\$500.00	\$1,175.00	\$1,000.00	2024-CDL \$900
E 100-43100-210 Operating Expenses	\$21,000.00	\$12,101.83	\$21,000.00	12,000 Salt & Sand / Hauling
E 100-43100-212 Vehicle Operating Su	\$16,000.00	\$9,590.71	\$15,000.00	
E 100-43100-240 Small Tools and Mino	\$7,000.00	\$2,744.81	\$7,100.00	
E 100-43100-303 Engineering Fees	\$20,000.00	\$4,126.02	\$10,000.00	
E 100-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 100-43100-310 Other Professional Se	\$1,000.00	\$712.66	\$1,000.00	Spray Cty 10 parcel
E 100-43100-321 Telephone	\$2,500.00	\$2,792.51	\$3,100.00	*Tel Sys Alloc & Stipend
E 100-43100-322 Postage	\$200.00	\$30.00	\$200.00	
E 100-43100-331 Travel Expenses	\$100.00	\$0.00	\$100.00	*Non-Conference Travel
E 100-43100-350 Print/Binding (GENER	\$150.00	\$403.24	\$200.00	*Equp For Sale   Hlp Wntd
E 100-43100-360 Insurance (GENERAL)	\$10,500.00	\$11,945.45	\$14,550.00	LMCIT Memo 05/23 - WP
E 100-43100-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 100-43100-380 Utility Services (GENE	\$50,000.00	\$47,455.73	\$54,500.00	
E 100-43100-384 Refuse/Garbage Disp	\$75.00	\$435.78	\$0.00	
E 100-43100-401 Repairs/Maint Buildin	\$2,000.00	\$1,698.70	\$2,000.00	
E 100-43100-403 Prev. Maint. Agreeme	\$1,000.00	\$1,313.54	\$3,000.00	5%*MIT-2025 2,700 *GSS, New Line, Bckflw
E 100-43100-404 Repairs/Maint Equipm	\$22,000.00	\$2,822.23		2025 22,185 + 91,500 (150,000 Rdcd)
E 100-43100-406 Street Maint.	\$35,000.00	\$14,140.62		*Grading/Chloride/Patching
E 100-43100-410 Snow Removal	\$3,500.00	\$367.50	\$3,500.00	
E 100-43100-411 Tree Maintenance	\$10,000.00	\$12,521.40	\$13,000.00	
E 100-43100-430 Misc. TRY NOT TO U	\$200.00	\$0.00	•	?LTD 14% \$400 Rmvd COW
E 100-43100-433 Dues and Subscriptio	\$100.00	\$880.00		+ 1,800 Fill-Rite Sbscrptn 2025
E 100-43100-435 Licences, Permits and		\$864.56		*500 GIS   250 MS   120 Adobe   25 Ptrlm
E 100-43100-437 Sales Tax - Purchases		\$414.53	· ·	*MN Rev - Chrgs for Services
E 100-43100-438 Internet Expenses	\$0.00	\$0.00	\$0.00	
E 100-43100-727 TOut-Shrd Tch 727/3	\$530.00	\$530.00		*TO 801-49950-39204 5%
E 100-43100-731 TOut-VhclsEqp 100&	\$74,600.00	\$74,600.00		*TO 801-43100-39221
E 100-43100-732 TOut- Sdwlk 732/392		\$25,750.00		*TO 801-43100-39213
E 100-43100-736 TOut-Strt Ovrly 736/3		\$30,000.00		*TO 801-43100-39215
E 100-43100-744 TOut-Chp Slng 744/3		\$45,000.00		*TO 801-43100-39214
E 100-43100-753 TOut-Strm Swr 753/3		\$36,000.00		*TO 801-39227 RSV + 2017A338 + 2022A34
E 100-43100-760 TOut-Signs 760/3926		\$1,000.00	· · · · · · · · · · · · · · · · · · ·	MADE INACTIVE - REPAIR & MAINT
Expenditure Expenditure	\$627,868.00	\$517,852.73	\$754,810.77	
45120 Summer Recreation				
E 100-45120-430 Misc. TRY NOT TO U	\$4,300.00	\$0.00		ELIMINATE - Associations took over Summer
Expenditure Expenditure	\$4,300.00	\$0.00	\$0.00	
45124 Swimming Pools - LOC 08				
R 100-45124-34000 Charges for Servic	\$4,000.00	\$3,969.71	\$4,000.00	
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December 2024	2024	2024	2025	
Account Descr	Budget	YTD Amt		Comment
R 100-45124-34301 Administration Fee	\$0.00	\$0.00		*RT CC
R 100-45124-34720 Memberships	\$42,000.00	\$42,155.29	\$42,000.00	
R 100-45124-34722 Admissions	\$13,000.00	\$16,620.47	\$13,000.00	
R 100-45124-34723 Lesson Fees (NonT	\$20,000.00	\$21,029.50	\$23,000.00	
R 100-45124-36201 Sale Of Merchandis	\$7,500.00	\$10,120.63		Concessions
R 100-45124-36260 Insurance Dividend	\$2,000.00	\$0.00		*Usually December
R 100-45124-37370 Sales Tax	\$4,900.00	\$5,011.90	\$4,900.00	,
R 100-45124-37940 Cash Over	\$0.00	\$15.00	\$0.00	
R 100-45124-39550 Refunds   Rebates	\$70.00	\$0.00	\$1.00	*US Bank Card Rebate Eliminated 2024
R 100-45124-39560 Reimbursement	\$0.00	\$132.00	\$0.00	
R 100-45124-90000 UNDISTRIBUTED	\$700.00	\$830.50	\$0.00	*Advance lssns/admssns/mbrshp/cncssns - O
Revenue Revenue	\$94,170.00	\$99,885.00	\$96,401.00	
E 100-45124-103 Part-Time Employees	\$83,200.00	\$94,717.00	\$91,400.00	*Salary WP
E 100-45124-122 FICA	\$5,159.00	\$5,872.46	\$5,670.00	•
E 100-45124-125 Medicare	\$1,206.00	\$1,373.38	\$1,350.00	
E 100-45124-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 100-45124-151 Worker's Comp Insur	\$6,500.00	\$6,965.36	\$7,808.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-45124-152 Clothing	\$1,500.00	\$1,054.98	\$1,500.00	-
E 100-45124-208 Training and Instructi	\$4,500.00	\$2,852.96	\$4,500.00	
E 100-45124-210 Operating Expenses	\$17,000.00	\$16,406.85	\$17,000.00	
E 100-45124-240 Small Tools and Mino	\$1,500.00	\$1,374.50	\$1,500.00	
E 100-45124-310 Other Professional Se	\$285.00	\$0.00	\$0.00	MADE INACTIVE
E 100-45124-322 Postage	\$100.00	\$0.00	\$0.00	MADE INACTIVE
E 100-45124-323 Administration Expen	\$2,500.00	\$2,654.06	\$2,700.00	*Priority Payment Systems / MyRec.com
E 100-45124-331 Travel Expenses	\$0.00	\$0.00	\$0.00	*Non-Conference Travel
E 100-45124-350 Print/Binding (GENER	\$300.00	\$192.30	\$250.00	*Help Wntd
E 100-45124-360 Insurance (GENERAL)	\$13,000.00	\$13,982.00	\$15,600.00	LMCIT Memo 05/23 - WP
E 100-45124-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 100-45124-380 Utility Services (GENE	\$29,000.00	\$21,267.27	\$29,000.00	
E 100-45124-401 Repairs/Maint Buildin	\$1,000.00	\$6.42	\$1,000.00	
E 100-45124-403 Prev. Maint. Agreeme	\$1,700.00	\$2,843.69	\$2,500.00	
E 100-45124-404 Repairs/Maint Equipm	\$3,000.00	\$1,023.01		Breakage / Unplanned
E 100-45124-430 Misc. TRY NOT TO U	\$500.00	\$0.00	\$100.00	
E 100-45124-431 Cash Short	\$0.00	\$3.50	\$1.00	
E 100-45124-433 Dues and Subscriptio	\$3,500.00	\$3,300.35		*MyRec Annual Subsription
E 100-45124-435 Licences, Permits and	\$1,500.00	\$1,523.00		2025 1 EXCHemail & AD 125 + Pool Lic
E 100-45124-437 Sales Tax - Purchases	\$4,200.00	\$5,375.00		*MN Rev-Adm & Mmbrshps
E 100-45124-450 Cpt GdsChrg 450/340	\$2,500.00	\$2,500.00		*TO 801-45124-34030
E 100-45124-490 Donations to Civic Or	\$170.00	\$0.00		2 Family Mmbrshps   Smmr Rdng & Other Ch
E 100-45124-810 Refund   Rebate Expenditure Expenditure	\$0.00 \$183,820.00	\$0.00 \$185,288.09	\$50.00 \$210,369.00	
Experialitare Experialitare	\$103,020.00	\$103,200.09	\$210,309.00	
45180 Band				
E 100-45180-326 School Band Concerts	\$480.00	\$480.00	-	2025 to 240-46630 Community Dev Prmtn
E 100-45180-327 Brass Band Concerts	\$1,120.00	\$1,120.00		2025 to 240-46630 Community Dev/Prmtn
Expenditure Expenditure	\$1,600.00	\$1,600.00	\$0.00	
45200 Parks (GENERAL) - LOC 01/04				
R 100-45200-34301 Administration Fee	\$0.00	\$4.58	\$1.00	*RT CC
R 100-45200-34745 Camping Fee - LO	\$1,200.00	\$0.00	\$0.00	Closed 2023
R 100-45200-36260 Insurance Dividend	\$750.00	\$0.00	\$500.00	*Usually December
R 100-45200-39550 Refunds   Rebates	\$0.00	\$7.51	\$1.00	*US Bank Card Rebate Eliminated 2024
R 100-45200-39560 Reimbursement	\$0.00	\$0.00	\$0.00	



THE CHOSEN VALLEY December 2024					
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment	
Revenue Revenue	\$1,950.00	\$12.09	\$502.00	comment	
E 100-45200-101 Full-Time Employees	\$70,000.00	\$65,934.49	•	*Salary WP   5,000 OT   2,783 PTOCnv	
E 100-45200-103 Part-Time Employees	\$15,600.00	\$18,138.05		*Salary WP 2@3mo 40wk	
E 100-45200-121 PERA	\$5,250.00	\$4,945.10	\$5,738.00	•	
E 100-45200-122 FICA	\$5,307.20	\$4,998.33		*(FT+PT)*0.062	
E 100-45200-125 Medicare	\$1,241.20	\$1,168.93		*(FT+PT)*0.0145	
E 100-45200-131 Employer Paid Health	\$8,800.00	\$7,361.93	\$7,500.00	(1111) 0.0113	
E 100-45200-134 Employer Paid Life	\$30.00	\$29.44	\$30.00		
E 100-45200-136 Employer Paid H.S.A.	\$3,000.00	\$2,875.00	\$3,000.00		
E 100-45200-140 Unemployment Comp	\$0.00	\$0.00	\$500.00		
E 100-45200-151 Worker s Comp Insur	\$7,000.00	\$8,343.31	·	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp	
E 100-45200-152 Clothing	\$700.00	\$496.12	\$725.00	, ,	
E 100-45200-208 Training and Instructi	\$400.00	\$310.33	\$600.00	*CPO, Chmcl App., Tree Cert.	
E 100-45200-210 Operating Expenses	\$3,000.00	\$2,824.87	\$3,000.00	Chemicals for Parks	
E 100-45200-211 Program Expenses	\$0.00	\$0.00	· ·	2025 Blff Cntry Hkng Club	
E 100-45200-212 Vehicle Operating Su	\$9,000.00	\$5,347.91	\$8,500.00		
E 100-45200-240 Small Tools and Mino	\$2,000.00	\$1,159.26	\$2,000.00		
E 100-45200-302 Contracted Help	\$3,000.00	\$0.00	\$0.00	MADE INACTIVE *City is licensed for weed co	
E 100-45200-303 Engineering Fees	\$2,000.00	\$0.00	\$0.00	MADE INACTIVE *Groen Park Wlkng Bridge 2	
E 100-45200-310 Other Professional Se	\$0.00	\$0.00	\$100.00	*Drug Screen	
E 100-45200-321 Telephone	\$1,000.00	\$600.00	\$1,000.00	*Cell Phone Allwnc	
E 100-45200-323 Administration Expen	\$50.00	\$4.33	\$50.00	*Online pymnt trnsctn fee alloc	
E 100-45200-331 Travel Expenses	\$100.00	\$144.72	\$150.00	*Non-Conference Travel	
E 100-45200-350 Print/Binding (GENER	\$100.00	\$264.98	\$100.00	*Help Wntd	
E 100-45200-360 Insurance (GENERAL)	\$8,000.00	\$6,736.00	\$7,600.00	LMCIT Memo 05/23 - WP	
E 100-45200-364 Claims Deductible	\$0.00	\$0.00	\$0.00		
E 100-45200-380 Utility Services (GENE	\$18,000.00	\$17,677.02	\$20,000.00		
E 100-45200-384 Refuse/Garbage Disp	\$3,300.00	\$3,267.34	\$3,500.00		
E 100-45200-403 Prev. Maint. Agreeme	\$0.00	\$0.00	\$0.00		
E 100-45200-404 Repairs/Maint Equipm	\$7,500.00	\$6,899.90	\$8,000.00		
E 100-45200-430 Misc. TRY NOT TO U	\$2,000.00	\$2,000.00		?LTD 7% 323 Rmvd COW Hkng Clb Spprt (m	
E 100-45200-433 Dues and Subscriptio	\$300.00	\$165.00	· ·	Greater MN Parks & Trails	
E 100-45200-435 Licences, Permits and	\$270.00	\$180.00	•	2024 1 MS O365 Bus Prem	
E 100-45200-436 Sales Tax	\$300.00	\$0.00	•	*MN Rev - Camp Site Rev	
E 100-45200-438 Internet Expenses	\$0.00	\$603.39		*PW Facility (New 2023)	
E 100-45200-739 TOut-PrkImp 739/39	\$46,350.00	\$46,350.00		*TO 801-45200-39219 CP Feb-23	
Expenditure Expenditure	\$223,598.40	\$208,825.75	\$231,385.00		
46323 Hrtg Prsrvtn *2025 240-46630-					
R 100-46323-33400 State Grants and A	\$500.00	\$0.00	\$0.00	*2025 Use 240-46630-	
R 100-46323-39550 Refunds   Rebates	\$0.00	\$0.00	\$0.00	*2025 Use 240-46630-	
Revenue Revenue	\$500.00	\$0.00	\$0.00		
E 100-46323-309 Conference Expense	\$1,000.00	\$0.00	\$0.00	*Preservation Conf. *2025 Use 240-46630-	
E 100-46323-310 Other Professional Se	\$14,000.00	\$7,000.00	\$0.00	*2025 Use 240-46630-	
E 100-46323-430 Misc. TRY NOT TO U	\$0.00	\$0.00	\$0.00	*2025 Use 240-46630-	
E 100-46323-433 Dues and Subscriptio	\$50.00	\$0.00	\$0.00	*2025 Use 240-46630-	
E 100-46323-435 Licences, Permits and	\$55.00	\$0.00	· ·	*Ovbdgtd not used since 2021 *2025 Use 24	
E 100-46323-450 Cpt GdsChrg 450/340	\$3,000.00	\$3,000.00		\$0 2025 *TO 801-46323-34030 ~17,000Blnct	
Expenditure Expenditure	\$18,105.00	\$10,000.00	\$0.00		
46630 Community Dev - LOC 07					
R 100-46630-31911 Lodging Tax	\$1,250.00	\$1,363.80	\$0.00	*2025 = 240-46630-31911	
R 100-46630-34101 Rent Revenue	\$9,225.00	\$9,030.00	\$0.00	Schoenfelder *2025=242-46630-34101	
	P	age 51 of 82		,	4 2



THE CHOSEN VALLEY December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
R 100-46630-36100 Special Assessmen	\$0.00	\$0.00		Sundlee 2023 Final Yr.
R 100-46630-36230 Donations	\$0.00	\$0.00	\$0.00 \$0.00	Junuice 2025 Findi 11.
R 100-46630-39550 Refunds   Rebates	\$0.00	\$7,507.11		*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$10,475.00	\$17,900.91	\$0.00	OS Bank cara Resace Emiliacea 2021
E 100-46630-212 Vehicle Operating Su	\$200.00	\$0.00	•	*Ovrbdqtd?
E 100-46630-300 Promotional Expense	\$1,188.00	\$3,436.53	•	*2025 240-46630 300 95% Ldgng Tx   Gala
E 100-46630-310 Other Professional Se	\$15,000.00	\$15,850.00	\$0.00	
E 100-46630-321 Telephone	\$1,950.00	\$1,254.00	\$0.00	
E 100-46630-350 Print/Binding (GENER	\$0.00	\$70.80	\$0.00	•
E 100-46630-430 Misc. TRY NOT TO U	\$1,500.00	\$0.00	\$0.00	Ovbdgtd Public Nuisance = 310
E 100-46630-457 Property Tax	\$2,750.00	\$3,040.00	\$0.00	Cty. Rd 10 Ind Park Prop
E 100-46630-490 Donations to Civic Or	\$0.00	\$0.00	\$0.00	SE MN Together
E 100-46630-700 Transfers (GENERAL)	\$2,100.00	\$2,100.00	\$0.00	*TO 801-45200-39219 Float
Expenditure Expenditure	\$24,688.00	\$25,751.33	\$0.00	
211 LIBRARY - OPERATIONS				
45500 Libraries (GENERAL)				
R 211-45500-31010 Levied Property Ta	\$0.00	\$0.00	\$224 597 00	*2025 Replaces GF Transfer In
R 211-45500-33600 County Contracts	\$95,316.00	\$90,835.12		FC 59,373 OC 34,454
R 211-45500-34000 Charges for Servic	\$1,200.00	\$827.00	\$1,390.00	
R 211-45500-35103 Library Fines	\$450.00	\$367.93	· ·	Went overdue fine-free
R 211-45500-36200 Miscellaneous Rev	\$0.00	\$712.10	•	Sale of Duplicates (Non Tax)
R 211-45500-36201 Sale Of Merchandis	\$400.00	\$490.00	•	Purchases have decreased
R 211-45500-36202 Nontax-Sale of Mer	\$5,500.00	\$4,375.00	\$5,500.00	Kwik Trip Sales
R 211-45500-36210 Interest Earnings	\$1,500.00	\$3,292.01	\$2,200.00	Avg of 2022 and 2023 (ME)
R 211-45500-36230 Donations	\$1,500.00	\$1,400.00	\$2,100.00	Most go to 212-45500-36210
R 211-45500-36260 Insurance Dividend	\$800.00	\$0.00	\$842.00	*Usually December
R 211-45500-39201 Transfer In 700/39	\$204,880.00	\$204,880.00	\$0.00	*FROM 100-41000-721
R 211-45500-39225 T.I Fr End Fund	\$0.00	\$0.00	\$0.00	
R 211-45500-39550 Refunds   Rebates	\$150.00	\$972.66		*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$311,696.00	\$308,151.82	\$331,056.00	
E 211-45500-101 Full-Time Employees	\$138,980.00	\$136,171.10	\$148,000.00	ME & CH*Step Crrctd (LvCnv=1/3 \$5,805 Rm
E 211-45500-103 Part-Time Employees	\$27,400.00	\$23,095.58	\$32,388.00	Cleaner, Wilson, Erickson, Strytm, Grndskpr
E 211-45500-121 PERA	\$12,478.50	\$11,864.93	\$13,529.00	*(FT+PT)*0.075
E 211-45500-122 FICA	\$10,315.56	\$9,261.33		*(FT+PT)*0.062
E 211-45500-125 Medicare	\$2,412.51	\$2,165.93		*(FT+PT)*0.0145
E 211-45500-131 Employer Paid Health	\$26,500.00	\$20,921.94	· ·	Christy add family insurance
E 211-45500-134 Employer Paid Life	\$64.00	\$58.88	\$80.00	
E 211-45500-136 Employer Paid H.S.A.	\$12,000.00	\$8,625.00	\$12,000.00	
E 211-45500-140 Unemployment Comp	\$160.00	\$206.58	\$500.00	2024 Pd-t 1 05 P-t 1 04 Cl 1 10
E 211-45500-151 Worker's Comp Insur	\$1,175.00	\$1,676.60		2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 211-45500-200 Office Supplies (GENE E 211-45500-211 Program Expenses	\$2,000.00	\$1,989.91 \$8,825.26	\$2,000.00 \$5,000.00	Incease Adlt Prgmmng
E 211-45500-230 KT Scrip Program Exp	\$3,300.00 \$0.00	\$0.00 \$0.00	\$4,000.00	
E 211-45500-240 Small Tools and Mino	\$1,500.00	\$2,020.43		Need better sound equipment for programs
E 211-45500-321 Telephone	\$3,300.00	\$3,203.10		2022 2023 AVG + 5.85% (CPI-U)
E 211-45500-322 Postage	\$150.00	\$46.23		Postage increasing in July & Jan
E 211-45500-322 Tostage E 211-45500-331 Travel Expenses	\$650.00	\$0.00		*Non-Conference Travel
E 211-45500-332 Continuing Education	\$1,750.00	\$0.00	•	Board encourages cont. educ.
E 211-45500-350 Print/Binding (GENER	\$0.00	\$0.00		Help Wanted
E 211-45500-360 Insurance (GENERAL)	\$11,650.00	\$11,187.00	\$12,500.00	LMCIT Memo 05/23 - WP
E 211-45500-380 Utility Services (GENE	\$7,350.00	\$7,093.29	· ·	Antcptd severe cold Central US
,		FO -f OC		•



December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 211-45500-401 Repairs/Maint Buildin	\$2,800.00	\$4,547.89		Elevator maint   More Indscpng & bldg maint
E 211-45500-404 Repairs/Maint Equipm	\$7,500.00	\$7,491.80		Elevator maint. Moved to Repair/Maint Bldg
E 211-45500-414 Automated Operation	\$11,000.00	\$6,437.50		Decrease in ILS Basic Fee / PC Support
E 211-45500-416 Cleaning Service	\$1,200.00	\$1,134.71		Increase to fund cleaning of windows
E 211-45500-430 Misc. TRY NOT TO U	\$100.00	\$10.00		?LTD 12% \$550 Rmvd COW
E 211-45500-433 Dues and Subscriptio	\$1,050.00	\$715.40	· ·	Drppd Stryblcks, no more reimb Amzn
E 211-45500-437 Sales Tax - Purchases	\$150.00	\$0.00	\$230.00	Brought in 2x as much charges for services
E 211-45500-438 Internet Expenses	\$660.00	\$1,030.00	\$1,200.00	Replace Website Host from WordPress to Stre
E 211-45500-560 Cap. Outlay-Furn. & F	\$1,500.00	\$0.00	\$600.00	
E 211-45500-590 Cap. Outlay-Books	\$12,600.00	\$10,484.01	\$13,000.00	Books are increasing in price
E 211-45500-591 Cap. Outlay-Magazine	\$1,000.00	\$649.28	\$1,000.00	
E 211-45500-593 Cap. Outlay-Non Print	\$6,000.00	\$5,551.17	\$6,000.00	
E 211-45500-700 Transfers (GENERAL)	\$3,000.00	\$3,000.00	\$3,000.00	*To 212-39201 Save for capital costs like roof
Expenditure Expenditure	\$311,695.57	\$289,464.85	\$331,056.00	
212 LIBRARY - CAPITAL				
45500 Libraries (GENERAL)				
R 212-45500-33140 Grants	\$0.00	\$0.00	\$0.00	
R 212-45500-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 212-45500-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
R 212-45500-36230 Donations	\$0.00	\$2,794.00	\$5,000.00	
R 212-45500-36290 Proceeds From Inv	\$0.00	\$0.00	\$0.00	
R 212-45500-39201 Transfer In 700/39	\$3,000.00	\$3,000.00		*From 211-700
Revenue Revenue	\$3,000.00	\$5,794.00	\$8,000.00	
E 212-45500-240 Small Tools and Mino	\$0.00	\$0.00	\$0.00	
E 212-45500-401 Repairs/Maint Buildin	\$0.00	\$0.00	\$0.00	
E 212-45500-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 212-45500-504 Cap. Outlay-Library I	\$0.00	\$9,407.01	\$0.00	
E 212-45500-751 T.O Library Op Fun	\$0.00	\$0.00	\$0.00	
E 212-45500-801 Purchase Investment	\$0.00	\$0.00	\$0.00	
E 212-45500-802 Maturity of Investme	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$9,407.01	\$0.00	
220 FIRE - OPERATIONS				
42280 Fire Department *2012=220/221	+0.00	+0.00		**************************************
R 220-42280-31010 Levied Property Ta	\$0.00	\$0.00		*2025 Levy direct *Same as 2024 (Fund Bala
R 220-42280-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	(472 400 2022 Fet Dev Dhield 2022)
R 220-42280-33430 Township Contract	\$70,000.00	\$70,325.28		(\$72,400=2022 Est Pop Pblshd 2023)
R 220-42280-34000 Charges for Servic R 220-42280-34301 Administration Fee	\$8,000.00 \$0.00	\$13,550.00 \$26.25	\$8,000.00	*RT CC
R 220-42280-36200 Miscellaneous Rev	\$0.00	\$0.00	•	Act.Assoc - Pay to PERA 220-42280-121 Extr
R 220-42280-36210 Interest Earnings	\$1,000.00	\$2,052.39	\$1,000.00	ACC. ASSOC - 1 dy to 1 ENA 220-42200-121 EXC
R 220-42280-36260 Insurance Dividend	\$400.00	\$0.00		*Usually December
R 220-42280-36280 Pass Through Acco	\$0.00	\$18,000.00	•	FFActAssc PERA Cntrbtn   Offset E 124
R 220-42280-39201 Transfer In 700/39	\$70,000.00	\$70,000.00		*2025 Levy Direct rather than *FROM 100-41
R 220-42280-39550 Refunds   Rebates	\$20.00	\$0.00		*US Bank Card Rebate Eliminated 2024
R 220-42280-39560 Reimbursement	\$0.00	\$0.00	•	MMB - Basic Fire Trng Reimb
Revenue Revenue	\$149,420.00	\$173,953.92	\$152,551.00	
E 220-42280-103 Part-Time Employees	\$31,000.00	\$32,886.07	\$32,000.00	*WP
E 220-42280-121 PERA	\$7,000.00	\$7,032.53		*2024 *0.1* 220-33430 10% RrL Cont = SVF
E 220-42280-122 FICA	\$1,922.00	\$2,038.72	\$1,970.00	*PT*0.062
E 220-42280-124 Fire Pnsn Cntrb SVF3	\$0.00	\$18,000.00	\$7,210.00	Act Assoc Pnsn Cntrb + 10% RRL Cont
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December 2024

December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 220-42280-125 Medicare	\$450.00	\$476.83		*PT*0.0145
E 220-42280-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 220-42280-151 Worker's Comp Insur	\$15,000.00	\$10,391.62	\$18,018.00	
E 220-42280-152 Clothing	\$2,000.00	\$1,006.90	\$2,500.00	
E 220-42280-171 Innoculations	\$750.00	\$0.00		Physicals, SCBA Fitting
E 220-42280-208 Training and Instructi	\$3,000.00	\$2,067.63	\$2,000.00	, ordered to the second sec
E 220-42280-210 Operating Expenses	\$3,000.00	\$1,501.90	\$3,000.00	
E 220-42280-212 Vehicle Operating Su	\$2,000.00	\$2,595.27	\$2,800.00	
E 220-42280-240 Small Tools and Mino	\$5,000.00	\$69.95	\$5,000.00	
E 220-42280-309 Conference Expense	\$500.00	\$0.00	\$500.00	
E 220-42280-313 Mutual Aid	\$0.00	\$0.00	\$0.00	
E 220-42280-321 Telephone	\$600.00	\$547.75	•	Cell Phone
E 220-42280-322 Postage	\$100.00	\$15.00	\$100.00	
E 220-42280-323 Administration Expen	\$40.00	\$234.35	·	*RT Online pymnt trnsctn fee alloc   RFGI Cllc
E 220-42280-328 GnrlSrvcsChrg 328/34	\$4,000.00	\$4,000.00		*TO 100-41000-34020 3%
E 220-42280-331 Travel Expenses	\$150.00	\$0.00		*Non-Conference Travel
E 220-42280-350 Print/Binding (GENER	\$0.00	\$0.00	•	*Help Wntd
E 220-42280-360 Insurance (GENERAL)	\$5,000.00	\$5,818.00	\$6,000.00	Telp Wiles
E 220-42280-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 220-42280-380 Utility Services (GENE	\$11,500.00	\$6,960.30	\$11,500.00	
E 220-42280-401 Repairs/Maint Buildin	\$3,000.00	\$1,138.47	\$3,500.00	
E 220-42280-403 Prev. Maint. Agreeme	\$0.00	\$375.00		5% *MIT 2025-\$2,700
E 220-42280-404 Repairs/Maint Equipm	\$10,000.00	\$10,309.90	\$11,000.00	570 TH. 2025 \$2,700
E 220-42280-430 Misc. TRY NOT TO U	\$100.00	\$0.00		LTD 2% \$85 Rmvd COW
E 220-42280-433 Dues and Subscriptio	\$1,000.00	\$1,122.00	\$1,100.00	215 276 465 141144 6611
E 220-42280-435 Licences, Permits and	\$240.00	\$195.00		2025 1 MS O365 Bus Prem
E 220-42280-727 TOut-Shrd Tch 727/3	\$824.00	\$824.00	·	*TO 801-49950-39204 5%
E 220-42280-734 TOut-Fire 734/220-39	\$47,741.00	\$47,741.00		*TO 221-42280-39216 From CPAmndFEB202
Expenditure Expenditure	\$155,917.00	\$157,348.19	\$168,158.00	TO LET TEEOO SELIOTTOM OF ANTIQUE ESECT
221 FIRE - CAPITAL				
42280 Fire Department *2012=220/221				
R 221-42280-33180 Federal Grants - A	\$0.00	\$0.00	\$0.00	
R 221-42280-33400 State Grants and A	\$0.00	\$0.00	\$0.00	
R 221-42280-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 221-42280-36210 Interest Earnings	\$0.00	\$10,486.99	\$6,000.00	
R 221-42280-36230 Donations	\$106,100.00	\$159,226.00	\$110,000.00	*Pull Tabs & Fall Mail Out CP Amend2023
R 221-42280-39201 Transfer In 700/39	\$0.00	\$33,242.00	\$0.00	
R 221-42280-39216 TIn-Fr Cptl 220-73	\$47,741.00	\$47,741.00	\$49,200.00	*FROM 220-42280-734
Revenue Revenue	\$153,841.00	\$250,695.99	\$165,200.00	
E 221-42280-240 Small Tools and Mino	\$7,500.00	\$0.00	\$0.00	Radios   Cmptr
E 221-42280-300 Promotional Expense	\$2,000.00	\$1,540.38	\$1,000.00	Annl Open House Supplies
E 221-42280-322 Postage	\$1,000.00	\$922.87	\$1,300.00	Fall Mailout
E 221-42280-350 Print/Binding (GENER	\$1,500.00	\$2,218.63	\$2,200.00	
E 221-42280-401 Repairs/Maint Buildin	\$0.00	\$0.00	\$46,680.00	Roof   Tuckpointing
E 221-42280-430 Misc. TRY NOT TO U	\$500.00	\$0.00	\$0.00	
E 221-42280-550 Cap. Outlay-Vehicles/	\$92,700.00	\$27,172.74	\$0.00	
E 221-42280-580 Cap. Outlay-Other Eq	\$12,875.00	\$11,933.85	\$26,523.00	Trn Out Gr
Expenditure Expenditure	\$118,075.00	\$43,788.47	\$77,703.00	

230 AMBULANCE - OPERATIONS



December 2024	2024	2024	2025	
Account Descr	Budget	YTD Amt	Budget	Comment
R 230-42270-31010 Levied Property Ta	\$0.00	\$0.00	\$143,043.00	*2025 Levy Direct replaces GF Transfer In
R 230-42270-33400 State Grants and A	\$500.00	\$0.00	\$500.00	*MMB State of MN grants only
R 230-42270-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 230-42270-33416 Training Reimburs	\$3,000.00	\$4,875.00	\$3,000.00	
R 230-42270-33417 Training Revenue	\$15,000.00	\$3,600.00	\$10,000.00	\$1,200 Per Class
R 230-42270-33430 Township Contract	\$58,000.00	\$58,968.00		*Inc 3% yr - 2025 26.78 (2022 Est Pop Pblsh
R 230-42270-33600 County Contracts	\$4,500.00	\$6,000.00		*FC Amb Sbsdy
R 230-42270-34000 Charges for Servic	\$228,000.00	\$198,539.61	\$228,000.00	
R 230-42270-34205 Accrued Charges F	\$0.00	\$0.00	\$0.00	
R 230-42270-34301 Administration Fee	\$0.00	\$114.53		*Online Pymnts
R 230-42270-36200 Miscellaneous Rev	\$250.00	\$0.00		*Grants / Regional Exercises
R 230-42270-36201 Sale Of Merchandis	\$0.00	\$146.25	•	AED Pads & Batteries
R 230-42270-36210 Interest Earnings	\$0.00	\$1,861.19	\$1,500.00	
R 230-42270-36260 Insurance Dividend	\$0.00	\$0.00		*Usually December
R 230-42270-39201 Transfer In 700/39	\$79,300.00	\$79,300.00		*2025 Levy Direct *FROM 100-41000-723
R 230-42270-39550 Refunds   Rebates	\$50.00	\$51.65	•	*US Bank Card Rebate Eliminated 2024
R 230-42270-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$388,600.00	\$353,456.23	\$453,131.00	
E 230-42270-101 Full-Time Employees	\$117,694.00	\$115,854.51	\$158,900.00	* Salary WP 2.5 + 1/3 4,330 LC Rmvd
E 230-42270-103 Part-Time Employees	\$60,320.00	\$55,058.67	\$60,000.00	FT add to staff will decrease PT coverage
E 230-42270-121 PERA	\$13,351.00	\$14,922.91	\$16,418.00	*FT+PT*0.075
E 230-42270-122 FICA	\$11,037.00	\$10,024.00	\$13,572.00	*FT+PT*0.062
E 230-42270-125 Medicare	\$2,581.00	\$2,344.37	\$3,174.00	*FT+PT*0.0145
E 230-42270-131 Employer Paid Health	\$17,000.00	\$20,969.27	\$35,000.00	Reflects add to staff
E 230-42270-134 Employer Paid Life	\$55.00	\$51.55	\$80.00	Reflects add to staff
E 230-42270-136 Employer Paid H.S.A.	\$8,500.00	\$7,906.22	\$15,000.00	Reflects add to staff
E 230-42270-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 230-42270-151 Worker's Comp Insur	\$10,000.00	\$10,944.16	\$12,012.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 230-42270-152 Clothing	\$2,750.00	\$1,916.00	\$2,750.00	Uniforms
E 230-42270-171 Innoculations	\$200.00	\$0.00	\$200.00	
E 230-42270-200 Office Supplies (GENE	\$500.00	\$0.00		Part of General Services Charge
E 230-42270-205 Service Incentives/Re	\$1,500.00	\$1,381.68		Increase for food at meetings
E 230-42270-208 Training and Instructi	\$4,500.00	\$5,518.55		Conf. & training our people
E 230-42270-209 Training Institution	\$4,500.00	\$6.00	\$3,500.00	
E 230-42270-210 Operating Expenses	\$12,000.00	\$10,715.66	\$12,000.00	
E 230-42270-212 Vehicle Operating Su	\$5,000.00	\$3,759.37	\$6,300.00	
E 230-42270-240 Small Tools and Mino	\$1,000.00	\$3,676.20	\$1,000.00	
E 230-42270-305 Safety	\$1,500.00	\$1,268.02		MMUA   LMC Premium Increase
E 230-42270-321 Telephone	\$4,000.00	\$4,193.85	\$5,000.00	
E 230-42270-322 Postage	\$200.00	\$62.84	\$0.00	*DT 0 !:
E 230-42270-323 Administration Expen	\$500.00	\$134.08	· ·	*RT Online pymnt trnsctn fee alloc
E 230-42270-328 GnrlSrvcsChrg 328/34	\$4,000.00	\$4,000.00		*TO 100-41000-34020 3%
E 230-42270-331 Travel Expenses	\$0.00	\$0.00	•	*Non-Conference Travel
E 230-42270-340 Advertising	\$500.00	\$270.66	•	Promo - Pens - Suckers
E 230-42270-350 Print/Binding (GENER	\$0.00	\$60.00	\$0.00	LMCIT Mama 0E/22 M/D
E 230-42270-360 Insurance (GENERAL)	\$800.00	\$884.00	\$1,100.00	LMCIT Memo 05/23 - WP
E 230-42270-364 Claims Deductible	\$1,000.00	\$94.17	\$1,000.00	
E 230-42270-380 Utility Services (GENE	\$5,000.00	\$5,646.53	\$8,500.00 \$6,300.00	E0/-*MIT 2025 #2 700 70" +2 500
E 230-42270-403 Prev. Maint. Agreeme	\$14,000.00	\$12,858.77		5%*MIT-2025 \$2,700 Zoll +3,500
E 230-42270-404 Repairs/Maint Equipm	\$4,000.00	\$2,382.93		*2025 Cpr Ls 328 \$1,300
E 230-42270-415 Medical Services	\$6,000.00 ¢0.00	\$2,153.18		Mayo Intercept
E 230-42270-430 Misc. TRY NOT TO U	\$0.00	\$0.00	\$0.00	LTD 12% \$560 Rmvd COW



December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 230-42270-433 Dues and Subscriptio	\$4,500.00	\$2,982.00		Consortium Dues
E 230-42270-435 Licences, Permits and	\$12,000.00	\$10,741.24		Exper T + MS O365 Bus Prem 2-500 +9568
E 230-42270-438 Internet Expenses	\$1,300.00	\$1,265.02	\$1,300.00	
E 230-42270-700 Transfers (GENERAL)	\$47,500.00	\$47,500.00		*TO 231-42270-39201 CP 03/24/2023
E 230-42270-727 TOut-Shrd Tch 727/3	\$1,185.00	\$1,185.00	\$1,000.00	*TO 801-49950-39204 5%
E 230-42270-810 Refund   Rebate	\$1,000.00	\$558.34	\$1,000.00	
Expenditure Expenditure	\$381,473.00	\$363,289.75	\$453,131.00	
231 AMBULANCE - CAPITAL				
42270 Ambulance				
R 231-42270-36210 Interest Earnings	\$1,000.00	\$2,617.03	\$1,000.00	
R 231-42270-36230 Donations	\$14,500.00	\$24,077.21	\$15,000.00	
R 231-42270-39201 Transfer In 700/39	\$47,500.00	\$87,500.00	\$49,875.00	*FROM 230-42270-700 & 100-41000
Revenue Revenue	\$63,000.00	\$114,194.24	\$65,875.00	
E 231-42270-240 Small Tools and Mino	\$3,000.00	\$7,512.26	\$3,000.00	2023 / 2024 Desktop Refresh
E 231-42270-322 Postage	\$600.00	\$624.64	\$600.00	·
E 231-42270-350 Print/Binding (GENER	\$1,400.00	\$1,488.14	\$1,500.00	
E 231-42270-430 Misc. TRY NOT TO U	\$0.00	\$0.00	\$0.00	
E 231-42270-550 Cap. Outlay-Vehicles/	\$265,000.00	\$282,378.00	\$0.00	New Ambulance 2023 / 2024 CP 03/24/2023
E 231-42270-580 Cap. Outlay-Other Eq	\$0.00	\$0.00	\$9,071.00	OH DoorwOpnr 2 SrvcDr & WndwCvrng   Crpt
Expenditure Expenditure	\$270,000.00	\$292,003.04	\$14,171.00	
240 EDA - OPERATIONS				
46500 Economic Dev (GENERAL) LOC 01				
R 240-46500-31010 Levied Property Ta	\$0.00	\$0.00	\$100,380.00	*Direct Levy replaces GF Transfer In
R 240-46500-34301 Administration Fee	\$2,600.00	\$1,188.34	\$0.00	*Online Pymnt Fees
R 240-46500-36210 Interest Earnings	\$500.00	\$251.84	\$150.00	
R 240-46500-36230 Donations	\$0.00	\$0.00	\$0.00	
R 240-46500-39201 Transfer In 700/39	\$78,517.00	\$78,517.00	•	*Change to Direct Levy 2025* not 100-41000
R 240-46500-39550 Refunds   Rebates	\$0.00	\$0.00	· · · · · · · · · · · · · · · · · · ·	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$81,617.00	\$79,957.18	\$100,530.00	
E 240-46500-208 Training and Instructi	\$0.00	\$0.00	\$0.00	
E 240-46500-240 Small Tools and Mino	\$0.00	\$0.00	\$0.00	
E 240-46500-300 Promotional Expense	\$26,690.00	\$26,690.00		Allnce-Ops&Mrktng - 27,490 2025   28,375 2
E 240-46500-304 Legal Fees	\$0.00	\$0.00	\$0.00	050.4
E 240-46500-310 Other Professional Se	\$54,450.00	\$51,299.00	\$54,000.00	CEDA
E 240-46500-322 Postage	\$150.00	\$15.00	\$150.00	
E 240-46500-350 Print/Binding (GENER E 240-46500-403 Prev. Maint. Agreeme	\$250.00 \$2,750.00	\$176.00	\$250.00	0% *MIT-2025
E 240-46500-404 Repairs/Maint Equipm	\$500.00	\$2,418.23 \$96.56	-	*2025 Cpr to 328 \$375
E 240-46500-430 Misc. TRY NOT TO U	\$0.00	\$0.00	\$0.00	2023 Cpi to 320 \$373
E 240-46500-435 Licences, Permits and	\$240.00	\$90.00	•	2025 1EXCHemail & AD
E 240-46500-727 TOut-Shrd Tch 727/3	\$412.00	\$412.00		*TO 801-49950-39204 0%
Expenditure Expenditure	\$85,442.00	\$81,196.79	\$82,330.00	
46630 Community Dev - LOC 07				
R 240-46630-31911 Lodging Tax	\$0.00	\$0.00	\$1 500 00	*NEW 2025 Prvsly 100-46630
Revenue Revenue	\$0.00	\$0.00	\$1,500.00	11217 2023 117319 100-T0030
		·		*2025 050/ I danaTv   Cala   Flore Balda
E 240-46630-300 Promotional Expense	\$0.00	\$0.00 ¢0.00		*2025 95%LdgngTx   Gala   Flwr Bskts
E 240-46630-310 Other Professional Se	\$0.00 ¢0.00	\$0.00 ¢0.00		*2025 14,000 HrtPrsv Pblic Nsnc Abt frm 100
E 240-46630-326 School Band Concerts E 240-46630-327 Brass Band Concerts	\$0.00 \$0.00	\$0.00 \$0.00		*2025 from 100-45180 *2025 from 100-45180
L 2TO-TOUSO-32/ DIASS DAILU COILCEILS	<b>φυ.υυ</b> _	φυ.υ <b>υ</b>	φ1,200.00	2023 110111 100-43100



December 2024	2024	2024	2025	
Account Descr	Budget	YTD Amt		Comment
E 240-46630-490 Donations to Civic Or	\$0.00	\$0.00	\$0.00	\$2,000 X 5 YR   2025 6 7 8 9   RSLN 2024-3
Expenditure Expenditure	\$0.00	\$0.00	\$19,700.00	-
242 EDA - CPTL   358 DG OFFSET				
46500 Economic Dev (GENERAL) LOC 01				
R 242-46500-36210 Interest Earnings	\$4,500.00	\$5,737.15	\$4,000.00	
R 242-46500-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$4,500.00	\$5,737.15	\$4,000.00	-
E 242-46500-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
46630 Community Dev - LOC 07				
R 242-46630-34101 Rent Revenue	\$0.00	\$0.00	\$10,000.00	*Schoenfelder (moved from 100-46630)
R 242-46630-39101 Sales of General Fi	\$0.00	\$22,251.00	\$0.00	
Revenue Revenue	\$0.00	\$22,251.00	\$10,000.00	-
E 242-46630-457 Property Tax	\$0.00	\$0.00	\$3,100.00	*2025 Cty. Rd 10 Ind Park Prop (from 100-46
Expenditure Expenditure	\$0.00	\$0.00	\$3,100.00	-
250 CCA - OPERATIONS				
46630 Community Dev - LOC 07				
R 250-46630-31010 Levied Property Ta	\$0.00	\$0.00	\$75,700.00	*2025 Levy replaces GF TrIn Rdcd14,300~63
R 250-46630-36210 Interest Earnings	\$300.00	\$1,142.90	\$300.00	
R 250-46630-36260 Insurance Dividend	\$2,000.00	\$0.00	\$2,000.00	*Usually December
R 250-46630-39201 Transfer In 700/39	\$90,000.00	\$90,000.00	\$0.00	*From 100-41000-756
R 250-46630-39550 Refunds   Rebates	\$0.00	\$0.00	\$0.00	*US Bank Card Rebate Eliminated 2024
R 250-46630-39560 Reimbursement	\$0.00	\$880.00	\$0.00	For CCA Invoices Paid
Revenue Revenue	\$92,300.00	\$92,022.90	\$78,000.00	
E 250-46630-310 Other Professional Se	\$24,000.00	\$24,000.00	\$24,000.00	CCA, Inc. 6 YR Lease 09/2022-08/2028 \$2,00
E 250-46630-360 Insurance (GENERAL)	\$30,000.00	\$28,741.00	\$32,000.00	LMCIT Memo 05/23 - WP
E 250-46630-404 Repairs/Maint Equipm	\$25,000.00	\$13,310.41	\$12,000.00	Elvtr Blr Roof
E 250-46630-430 Misc. TRY NOT TO U	\$0.00	\$0.00	\$0.00	
E 250-46630-700 Transfers (GENERAL)	\$10,000.00	\$10,000.00	\$10,000.00	*TO 251-39201
Expenditure Expenditure	\$89,000.00	\$76,051.41	\$78,000.00	
251 CCA - CAPITAL				
46630 Community Dev - LOC 07				
R 251-46630-36210 Interest Earnings	\$0.00	\$434.60	\$0.00	
R 251-46630-39201 Transfer In 700/39	\$10,000.00	\$10,000.00	\$10,100.00	*FROM 250-700
Revenue Revenue	\$10,000.00	\$10,434.60	\$10,100.00	
E 251-46630-500 Cap. Outlay-GENERA	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
303 2022A Wtr82% SS (StrmGF18%343)				
47000 Debt Service (GENERAL)				
R 303-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	SS Wtr82% (Strm GF18%343)
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 303-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
E 303-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	•	Smith Schafer Admin Account
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	=



December 2024	2024	2024	2025	
Account Descr	Budget	YTD Amt	Budget	Comment
47000 Debt Service (GENERAL)				
R 323-47000-31010 Levied Property Ta	\$190,000.00	\$185,342.44	\$46,101.00	*RDCD ~158,000 423 CF *(199,101 Schld L
R 323-47000-36210 Interest Earnings	\$0.00	\$993.48	\$400.00	
R 323-47000-39201 Transfer In 700/39	\$34,440.00	\$34,440.00	\$189,920.00	*31,920 601-767 Wtr 95% 158,000 423 CF
R 323-47000-39310 Proceeds- Bond	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$224,440.00	\$220,775.92	\$236,421.00	
E 323-47000-310 Other Professional Se	\$0.00	\$600.00	\$300.00	
E 323-47000-601 Debt Srv Bond Princip	\$15,000.00	\$15,000.00	\$145,000.00	
E 323-47000-611 Bond Interest	\$48,644.00	\$92,344.45	\$84,500.00	
E 323-47000-620 Bond Fees-FsclAgnt I	\$0.00	\$495.00	\$495.00	
Expenditure Expenditure	\$63,644.00	\$108,439.45	\$230,295.00	
332 2012A-WATER TOWER GO REF 2008A				
47000 Debt Service (GENERAL)				
R 332-47000-31010 Levied Property Ta	\$0.00	\$12.24	\$0.00	Original Sched - Reduced by Tax Abatement
R 332-47000-31060 Tax Abatements	\$42,469.00	\$42,469.00	\$38,882.00	2025 CPS 15,292 (not14,114) FC 23,590 (not
R 332-47000-36210 Interest Earnings	\$0.00	\$1,537.22	\$0.00	
R 332-47000-39201 Transfer In 700/39	\$82,000.00	\$82,000.00	• •	*FROM 601-716
R 332-47000-39310 Proceeds- Bond	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$124,469.00	\$126,018.46	\$124,882.00	
E 332-47000-310 Other Professional Se	\$0.00	\$600.00	\$0.00	
E 332-47000-601 Debt Srv Bond Princip	\$150,000.00	\$150,000.00	\$130,000.00	E 40E + 2 E42 (202E)
E 332-47000-611 Bond Interest	\$11,935.00	\$11,935.00		5,105 +3,513 (2025)
E 332-47000-620 Bond Fees-FsclAgnt I _ Expenditure Expenditure	\$495.00 \$162,430.00	\$495.00 \$163,030.00	\$495.00 \$139,113.00	
333 2016A SS REF2010A SWR 80%of335	ψ102, 130.00	Ψ105,050.00	<b>4133,113.00</b>	
47000 Debt Service (GENERAL)	+0.00	+0.00	+0.00	
R 333-47000-36210 Interest Earnings	\$0.00 ¢0.00	\$0.00	•	Smith Schafer Admin Account Smith Schafer Admin Account
R 333-47000-39201 Transfer In 700/39 Revenue Revenue	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	Sillui Schaler Admin Account
	•	·	·	Coulth Calcadan Admin Assault
E 333-47000-611 Bond Interest	\$0.00 \$0.00	\$0.00 \$0.00	•	Smith Schafer Admin Account Smith Schafer Admin Account
E 333-47000-700 Transfers (GENERAL) _ Expenditure Expenditure	\$0.00	\$0.00	\$0.00	Sillui Schaler Admin Account
	\$0.00	\$0.00	\$0.00	
334 2014A TWFRD BNCH STRT/UTLTY				
47000 Debt Service (GENERAL)	+42.000.00	+40.007.47	+0.00	2025 +0 (2024 5)
R 334-47000-31010 Levied Property Ta	\$42,000.00	\$40,997.17	•	2025=\$0 (2024 Final)
R 334-47000-36100 Special Assessmen R 334-47000-36210 Interest Earnings	\$2,500.00 \$0.00	\$2,440.08 \$2,573.17	\$0.00 \$0.00	2025 =\$0 (2024 125.40 X 20 Final)
R 334-47000-39201 Transfer In 700/39	\$26,000.00	\$26,000.00		*FROM 601-717 \$0, & 602-717 \$0-2025
R 334-47000-39310 Proceeds- Bond	\$0.00	\$0.00	\$0.00	11.011.001.717.40, 0.002.717.40.2023
Revenue Revenue	\$70,500.00	\$72,010.42	\$0.00	
E 334-47000-310 Other Professional Se	\$0.00	\$600.00	\$0.00	
E 334-47000-510 Other Professional Se	\$185,000.00	\$185,000.00	•	2025 Final Payment
E 334-47000-611 Bond Interest	\$6,357.00	\$6,356.25	•	Feb 2025 Final Payment
E 334-47000-620 Bond Fees-FsclAgnt I	\$495.00	\$247.50	\$495.00	,
E 334-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	•	Close 55%-100, 24% 601, 21% 602
Expenditure Expenditure	\$191,852.00	\$192,203.75	\$212,633.00	



December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
47000 Debt Service (GENERAL)				
E 335-47000-310 Other Professional Se	\$0.00	\$600.00	\$0.00	
E 335-47000-601 Debt Srv Bond Princip	\$560,000.00	\$560,000.00	\$570,000.00	
E 335-47000-611 Bond Interest	\$49,900.00	\$49,900.00	\$38,600.00	2025 22,150 + 16,450
E 335-47000-620 Bond Fees-FsclAgnt I	\$495.00	\$495.00	\$495.00	
E 335-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$610,395.00	\$610,995.00	\$609,095.00	
47330 DS/THURBER LEVY SUBACCT				
R 335-47330-31010 Levied Property Ta	\$102,000.00	\$99,542.44	\$95,000.00	
R 335-47330-36210 Interest Earnings	\$0.00	\$3,636.61	\$2,000.00	
R 335-47330-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$102,000.00	\$103,179.05	\$97,000.00	
47331 DS/SEWER REV SUBACCT				
R 335-47331-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
R 335-47331-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 335-47331-39201 Transfer In 700/39	\$495,000.00	\$495,000.00		*FROM 602-750 495,000
Revenue Revenue	\$495,000.00	\$495,000.00	\$495,000.00	
336 2016B (WTR) 425K GO REV 337SWR				
47000 Debt Service (GENERAL)				
R 336-47000-36210 Interest Earnings	\$0.00	\$411.62	\$0.00	
R 336-47000-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 336-47000-39201 Transfer In 700/39	\$48,956.00	\$48,956.00	\$49,684.00	*FROM 601&602-761 24,842 24,842 2025
Revenue Revenue	\$48,956.00	\$49,367.62	\$49,684.00	
E 336-47000-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 336-47000-601 Debt Srv Bond Princip	\$44,000.00	\$44,000.00	\$45,000.00	
E 336-47000-611 Bond Interest	\$4,577.00	\$4,576.50	\$3,319.00	1,978 +1,342 2025
E 336-47000-620 Bond Fees-FsclAgnt I	\$0.00	\$0.00	\$0.00	
E 336-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$48,577.00	\$48,576.50	\$48,319.00	
337 2016B SS (SWR) 425K GO 336WTR				
47000 Debt Service (GENERAL)				
R 337-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	SS Admin Account *10/2023 DLTD BDGT
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 337-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
338 2017A (GF)457K GO TX ABT (IND)				
47000 Debt Service (GENERAL)				
R 338-47000-31010 Levied Property Ta	\$0.00	\$4.60	\$0.00	Jul 2023 Mod \$0
R 338-47000-33404 Small City Assist	\$18,000.00	\$39,654.00	\$0.00	2024 Rcpt Direct - Last yr Paying off bond
R 338-47000-36210 Interest Earnings	\$0.00	\$2,289.51	\$0.00	
R 338-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	* From 801-43100-763
Revenue Revenue	\$18,000.00	\$41,948.11	\$0.00	
E 338-47000-601 Debt Srv Bond Princip	\$47,000.00	\$47,000.00	\$0.00	\$0 2025 PayiOff in 2024 FundBlnc + Und or
E 338-47000-611 Bond Interest	\$6,370.00	\$6,369.75	\$0.00	\$0 2025 PayiOff in 2024 FundBlnc + Und or
Expenditure Expenditure	\$53,370.00	\$53,369.75	\$0.00	



December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
47000 Debt Service (GENERAL)				
R 339-47000-36210 Interest Earnings	\$0.00	\$76.62	\$0.00	
R 339-47000-39201 Transfer In 700/39	\$30,000.00	\$30,000.00		601&602-764 15,000 W / 15,000 S 2025
Revenue Revenue	\$30,000.00	\$30,076.62	\$30,000.00	
E 339-47000-601 Debt Srv Bond Princip	\$30,000.00	\$30,000.00	\$30,000.00	
E 339-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$30,000.00	\$30,000.00	\$30,000.00	
340 2018A GO POOL BOND				
47000 Debt Service (GENERAL)				
R 340-47000-31010 Levied Property Ta	\$317,000.00	\$309,266.71	\$300,298.00	
R 340-47000-36210 Interest Earnings	\$0.00	\$2,446.92	\$2,000.00	
R 340-47000-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 340-47000-39201 Transfer In 700/39 _	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$317,000.00	\$311,713.63	\$302,298.00	
E 340-47000-310 Other Professional Se	\$0.00	\$600.00	•	DD CONT DISC
E 340-47000-601 Debt Srv Bond Princip	\$185,000.00	\$185,000.00	\$190,000.00	FF 07F + F2 02F 202F
E 340-47000-610 Interest E 340-47000-620 Bond Fees-FsclAgnt I	\$114,525.00 \$495.00	\$114,525.00 \$495.00	\$108,900.00	55,875 + 53,025 2025
Expenditure Expenditure	\$300,020.00	\$300,620.00	\$299,695.00	
341 2017B (SWR) GO UTIL REV (IND)	, ,	, ,	,,	
47000 Debt Service (GENERAL) R 341-47000-39201 Transfer In 700/39	\$0.00	\$0.00	¢0.00	SS Admin Account
Revenue Revenue	\$0.00	\$0.00	\$0.00	33 Admin Account
E 341-47000-611 Bond Interest	\$0.00	\$0.00	•	SS ADMIN ACCT
E 341-47000-011 Bond Interest  E 341-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	•	SS ADMIN ACCT
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	SS /IS I III / ICC I
342 2019A GO TAX ABTMNT. ST LIGHT				
47000 Debt Service (GENERAL)				
R 342-47000-31060 Tax Abatements	\$38,000.00	\$37,072.64	\$35,302,00	\$0 2025 - Paying off in 2024
R 342-47000-36210 Interest Earnings	\$0.00	\$599.39	\$0.00	40 - 20 - 27, mg on m 202 -
R 342-47000-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 342-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
R 342-47000-39550 Refunds   Rebates	\$0.00	\$0.00		*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$38,000.00	\$37,672.03	\$35,302.00	
E 342-47000-601 Debt Srv Bond Princip	\$32,000.00	\$32,000.00		\$0 2025 Paying off in 2024
E 342-47000-610 Interest	\$3,630.00	\$3,630.00		\$0 2025 Paying off in 2024
E 342-47000-700 Transfers (GENERAL) Expenditure Expenditure	\$0.00 \$35,630.00	\$0.00 \$35,630.00	\$0.00 \$35,655.00	Close to GF 2024 100-41000-39201
	<b>\$33,030.00</b>	φοο,οοο.οο	<b>\$33,033.00</b>	
343 2022A StrmGF 18% (wtr82%303)				
47000 Debt Service (GENERAL)	1.5.5.5	1.00	440.000.00	
R 343-47000-31010 Levied Property Ta	\$0.00 ¢0.00	\$0.00 ¢560.37	· ·	Levy Direct rather than xfer from 801
R 343-47000-36210 Interest Earnings R 343-47000-39201 Transfer In 700/39	\$0.00 \$103,303.00	\$569.37 \$103,303.00	\$0.00 \$80 387 00	*FROM 601-765 80,387
Revenue Revenue	\$103,303.00	\$103,303.00	\$98,409.00	1 KOP1 001-705 00,507
E 343-47000-601 Debt Srv Bond Princip	\$52,000.00	\$52,000.00	• •	F&M COMMUNITY BANK
E 343-47000-611 Bond Interest	\$45,216.00	\$45,216.00		F&M COMMUNITY BANK
E 343-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	-
, ,		Page 60 of 82	•	121



Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
Expenditure Expenditure	\$97,216.00	\$97,216.00	\$97,520.00	
344 2022B TXGO CIP PWFAC				
47000 Debt Service (GENERAL)  R 344-47000-31010 Levied Property Ta  R 344-47000-36210 Interest Earnings  R 344-47000-39201 Transfer In 700/39	\$0.00 \$0.00 \$0.00	\$0.00 \$722.32 \$0.00	\$68,828.00 \$1,000.00 \$0.00	*FROM 100-41000-766 \$0 See 2024 TTR.doc
Revenue Revenue	\$0.00	\$722.32	\$69,828.00	11001 100 11000 700 pc 202 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
E 344-47000-310 Other Professional Se E 344-47000-601 Debt Srv Bond Princip E 344-47000-611 Bond Interest E 344-47000-620 Bond Fees-FsclAgnt I Expenditure Expenditure	\$0.00 \$0.00 \$45,000.00 \$0.00 \$45,000.00	\$0.00 \$0.00 \$45,000.00 \$0.00 \$45,000.00	\$0.00 \$0.00 \$45,000.00 \$0.00 \$45,000.00	2025 22,500 +22,500
·	φτ5,000.00	<b>ф</b> +3,000.00	\$ <del>1</del> 5,000.00	
355 TIF DIST 2-7 GJERE ADDITION				
46615 Gjere TIF  R 355-46615-31050 Tax Increments  R 355-46615-36210 Interest Earnings  R 355-46615-39560 Reimbursement  Revenue Revenue  E 355-46615-310 Other Professional Se  E 355-46615-323 Administration Expen	\$30,000.00 \$0.00 \$0.00 \$30,000.00 \$0.00 \$0.00	\$0.00 -\$20.63 \$0.00 -\$20.63 \$0.00 \$200.00	\$30,000.00 \$0.00 \$0.00 \$30,000.00 \$0.00 \$3,000.00	
E 355-46615-324 Reimbursement	\$27,000.00	\$0.00	\$27,000.00	
Expenditure Expenditure	\$27,000.00	\$200.00	\$30,000.00	
356 TIF DIST 3-6 GRNDST APT RDV				
46600 TIF District-FC  R 356-46600-31050 Tax Increments R 356-46600-36210 Interest Earnings R 356-46600-39560 Reimbursement Revenue Revenue	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$2.04 \$0.00 \$2.04	\$30,000.00 \$0.00 \$0.00	New
E 356-46600-310 Other Professional Se E 356-46600-323 Administration Expen E 356-46600-324 Reimbursement Expenditure Expenditure	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$3,000.00 \$27,000.00 \$30,000.00	New
358 TIF DIST 2-5 FAMILY DLLR   242	φο.σσ	Ψ0.00	420,000.00	
46618 Family Dollar TIF  R 358-46618-31050 Tax Increments  R 358-46618-36210 Interest Earnings  Revenue Revenue  E 358-46618-310 Other Professional Se	\$15,000.00 -\$2,500.00 \$12,500.00 \$0.00	\$16,817.98 -\$4,886.91 \$11,931.07 \$0.00		Twiford Street Redevelopment Twiford Street Redevelopment
E 358-46618-323 Administration Expen E 358-46618-324 Reimbursement Expenditure Expenditure	\$200.00 \$13,500.00 \$13,700.00	\$200.00 \$0.00 \$200.00	\$200.00	OC Annual Fee - Twiford Street Redev. 90% Twiford Street Redevelopment
359 TIF DIST 2-6 CABIN COFFEE REDE				
46619 Cabin Coffee TIF  R 359-46619-31050 Tax Increments R 359-46619-36210 Interest Earnings Revenue Revenue	\$7,500.00 \$5.00 \$7,505.00	\$13,123.39 \$12.33 \$13,135.72	\$11,000.00 \$20.00 \$11,020.00	



December 2024	2024	2024	2025	
Account Descr	Budget	YTD Amt	Budget	Comment
E 359-46619-323 Administration Expen	\$750.00	\$1,312.34	\$750.00	
E 359-46619-324 Reimbursement	\$6,750.00	\$11,811.05	\$9,900.00	_
Expenditure Expenditure	\$7,500.00	\$13,123.39	\$10,650.00	
360 REV LOAN FUND - FED/ORIG				
46620 Revolving Loan Fund				
R 360-46620-33400 State Grants and A	\$0.00	\$0.00	\$0.00	
R 360-46620-36210 Interest Earnings	\$4,566.00	\$6,416.17	\$3,683.00	BIG, BW, DNTL, CC, EZ I, JOY
R 360-46620-36240 Principal Payment	\$31,445.00	\$76,288.12	\$32,773.00	BIG, BW, DNTL, CC, EZ I, JOY
R 360-46620-39560 Reimbursement	\$0.00	\$0.00	\$0.00	-
Revenue Revenue	\$36,011.00	\$82,704.29	\$36,456.00	
E 360-46620-308 Loan Dispersment	\$0.00	\$107,600.00	\$0.00	
E 360-46620-310 Other Professional Se	\$0.00	\$46.00	\$0.00	
E 360-46620-431 Cash Short	\$0.00	\$0.20	\$0.00	_
Expenditure Expenditure	\$0.00	\$107,646.20	\$0.00	
361 REV LOAN FUND - STATE				
46620 Revolving Loan Fund				
R 361-46620-33400 State Grants and A	\$0.00	\$0.00	\$0.00	
R 361-46620-36210 Interest Earnings	\$2,524.00	\$3,073.69	\$2,132.00	EZ II III IV Fab State
R 361-46620-36240 Principal Payment	\$38,310.00	\$269,222.42	\$38,702.00	EZ II III IV Fab State
Revenue Revenue	\$40,834.00	\$272,296.11	\$40,834.00	
E 361-46620-308 Loan Dispersment	\$0.00	\$0.00	\$0.00	
E 361-46620-600 Debt Srv Principal (G	\$30,648.00	\$223,670.38	\$30,494.00	EZ Fab II & IV
E 361-46620-610 Interest	\$2,019.00	\$2,026.43	\$1,795.00	EZ Fab II & IV
Expenditure Expenditure	\$32,667.00	\$225,696.81	\$32,289.00	
403 2022A Wtr82% SS (StrmGF18%443)				
43200 Construction Fund				
R 403-43200-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	_
Revenue Revenue	\$0.00	\$0.00	\$0.00	
423 2023A PRSPCT&GRAND ST PROJ				
43200 Construction Fund				
R 423-43200-36210 Interest Earnings	\$0.00	\$6,027.16	\$0.00	Should be complete in 2024
R 423-43200-36292 Bond Proceeds	\$0.00	\$0.00	-	Should be complete in 2024
R 423-43200-39201 Transfer In 700/39	\$0.00	\$0.00		Should be complete in 2024
Revenue Revenue	\$0.00	\$6,027.16	\$0.00	
E 423-43200-310 Other Professional Se	\$0.00	\$0.00	\$0.00	Should be complete in 2024
E 423-43200-500 Cap. Outlay-GENERA	\$0.00	\$203,952.18	-	Should be complete in 2024
E 423-43200-503 Cap. Proj-Engineering	\$0.00	\$8,571.03	-	Should be complete in 2024
E 423-43200-700 Transfers (GENERAL)	\$0.00	\$0.00		Estimated balance to Transfer to 323 DS
Expenditure Expenditure	\$0.00	\$212,523.21	\$158,000.00	
443 2022A StrmGF 18% (wtr82%403)				
43200 Construction Fund				
R 443-43200-36210 Interest Earnings	\$0.00	\$4,703.22	•	Should be complete 2024
R 443-43200-36292 Bond Proceeds	\$0.00	\$0.00	-	Should be complete 2024
R 443-43200-39201 Transfer In 700/39	\$0.00	\$0.00		Should be complete 2024
Revenue Revenue	\$0.00	\$4,703.22	\$0.00	
E 443-43200-310 Other Professional Se	\$0.00	\$363.45	\$0.00	Should be complete 2024



December 2024	2024	2024		
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 443-43200-500 Cap. Outlay-GENERA	\$0.00	\$301,527.95		Should be complete 2024
E 443-43200-503 Cap. Proj-Engineering	\$0.00	\$6,313.25		Should be complete 2024
E 443-43200-620 Bond Fees-FsclAgnt I	\$0.00	\$0.00		Should be complete 2024
E 443-43200-700 Transfers (GENERAL)	\$0.00	\$0.00		Should be complete 2024
Expenditure Expenditure	\$0.00	\$308,204.65	\$0.00	
601 WATER FUND				
49400 Water Utilities (GENERAL)				
R 601-49400-33400 State Grants and A	\$0.00	\$0.00	\$0.00	
R 601-49400-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 601-49400-34000 Charges for Servic	\$4,700.00	\$4,767.24	· ·	Tower Lease
R 601-49400-34301 Administration Fee	\$0.00	\$2,452.41	\$1,000.00	
R 601-49400-36100 Special Assessmen	\$11,000.00	\$13,573.54	, ,	*Dignt Utly - Cnty Sttlmnt
R 601-49400-36103 State Mandated Te	\$10,500.00	\$9,994.13	\$10,500.00	4
R 601-49400-36201 Sale Of Merchandis	\$0.00	\$25.00	\$0.00	
R 601-49400-36210 Interest Earnings	\$3,300.00	-\$524.94	\$1,000.00	
R 601-49400-36260 Insurance Dividend	\$0.00	\$0.00		*Usually December
R 601-49400-37100 Water Sales	\$423,000.00	\$430,777.04	·	5% Increase .0068 usage Base \$19.53
R 601-49400-37101 Water Sales / Bulk	\$750.00	\$1,141.08	\$2,300.00	3,
R 601-49400-37160 Water Penalty	\$1,500.00	\$1,796.94	\$1,500.00	
R 601-49400-37170 Sales Tax	\$2,900.00	\$3,443.57	\$3,000.00	
R 601-49400-37171 OC Transit Tax	\$50.00	\$65.62	\$60.00	
R 601-49400-37172 FC Transit Tax	\$150.00	\$180.70	\$175.00	
R 601-49400-37250 Connection (Ind)	\$8,000.00	\$1,600.00	·	5 Homes-2024
R 601-49400-37251 Access (Dev) Char	\$5,500.00	\$0.00	\$5,500.00	
R 601-49400-39201 Transfer In 700/39	\$0.00	\$0.00		*24% of 334-39201 Close 2014A
R 601-49400-39550 Refunds   Rebates	\$1,000.00	\$0.61		*HomeServe
R 601-49400-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
R 601-49400-90000 UNDISTRIBUTED	\$0.00	\$134.08	· ·	UB Overpayments
Revenue Revenue	\$472,350.00	\$469,427.02	\$527,926.00	
E 601-49400-101 Full-Time Employees	\$79,541.00	\$82,601.33	\$82,750.00	Sal WP + add OT 2025 1/3 LC 3,185
E 601-49400-121 PERA	\$5,965.58	\$6,195.10	\$6,206.00	
E 601-49400-122 FICA	\$4,931.54	\$4,987.00	\$5,131.00	*FT*0.062
E 601-49400-125 Medicare	\$1,153.34	\$1,166.32	\$1,200.00	*FT*0.0145
E 601-49400-131 Employer Paid Health	\$6,900.00	\$7,361.93	\$7,200.00	
E 601-49400-134 Employer Paid Life	\$30.00	\$29.44	\$36.00	
E 601-49400-136 Employer Paid H.S.A.	\$3,000.00	\$2,875.00	\$3,000.00	
E 601-49400-151 Worker's Comp Insur	\$3,000.00	\$3,283.42	\$3,604.00	
E 601-49400-152 Clothing	\$700.00	\$731.23	\$725.00	
E 601-49400-200 Office Supplies (GENE	\$0.00	\$0.00	\$0.00	
E 601-49400-208 Training and Instructi	\$250.00	\$275.00	\$300.00	
E 601-49400-210 Operating Expenses	\$5,500.00	\$6,555.31	\$6,000.00	
E 601-49400-212 Vehicle Operating Su	\$1,900.00	\$1,669.57	\$2,000.00	
E 601-49400-240 Small Tools and Mino	\$2,500.00	\$832.57	\$2,500.00	3,000 + 1,000 50% City Shop Desktop Refres
E 601-49400-301 Auditing and Acctg Se	\$6,800.00	\$6,875.00	\$7,000.00	
E 601-49400-303 Engineering Fees	\$5,000.00	\$0.00	\$5,000.00	
E 601-49400-309 Conference Expense	\$0.00	\$352.62	\$500.00	
E 601-49400-310 Other Professional Se	\$4,000.00	\$709.25	\$1,000.00	*GIS/Krtrra/Gphr TO 433
E 601-49400-321 Telephone	\$2,500.00	\$2,332.41	\$2,500.00	Cell, Office Phones Allocation
E 601-49400-322 Postage	\$1,500.00	\$1,734.51	\$2,000.00	
E 601-49400-323 Administration Expen	\$2,800.00	\$3,587.41	\$3,500.00	*Online pymnt trnsctn fee alloc
E 601-49400-328 GnrlSrvcsChrg 328/34	\$45,226.00	\$45,226.00	\$50,200.00	*To 100-41000-34020 35%
	_	CO -f OO		



THE CHOSEN VALLEY December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 601-49400-331 Travel Expenses	\$0.00	\$0.00		?OVRBDT last used 2018 *Non-Conference Tr
E 601-49400-350 Print/Binding (GENER	\$500.00	\$0.00	•	*Pblshng Wtr Rprt
E 601-49400-360 Insurance (GENERAL)	\$10,580.00	\$10,165.45		KW - RP \$5,500
E 601-49400-380 Utility Services (GENE	\$22,500.00	\$21,070.51	\$25,000.00	100 - 101 \$3,300
E 601-49400-386 Well Testing Fees	\$12,500.00	\$11,879.00		MDH / Olmsted Cty
E 601-49400-401 Repairs/Maint Buildin	\$12,300.00	\$270.88	\$2,000.00	MDIT / Offisted Cty
E 601-49400-403 Prev. Maint. Agreeme	\$5,700.00	\$8,975.08	, ,	20% MIT-2025 \$10,700 BdgMtr MKLM TNK C
E 601-49400-404 Repairs/Maint Equipm	\$15,000.00	\$10,399.01		*2025 Cpr to 328 \$675
E 601-49400-405 Depreciation (GENER	\$0.00	\$0.00	\$0.00	2023 Cpi to 326 \$073
E 601-49400-430 Misc. TRY NOT TO U	\$0.00 \$0.00	\$0.00	•	?LTD 5% \$250 Rmvd COW
E 601-49400-433 Dues and Subscriptio	\$550.00	\$1,796.33	·	*GIS/Krtrra/Gphr frm 310
E 601-49400-435 Licences, Permits and				
E 601-49400-437 Sales Tax - Purchases	\$1,300.00 \$2,500.00	\$2,235.43 \$3,297.00		2025 Banyon 500 + 1 MS 250+ 50%FW LIC
E 601-49400-438 Internet Expenses	\$2,300.00 \$700.00		\$5,000.00	
•		\$1,824.86 \$60,513.12	\$1,300.00	*Descriptions
E 601-49400-500 Cap. Outlay-GENERA	\$55,002.00	' '		*Resevoir Inspections
E 601-49400-700 Transfers (GENERAL)	\$0.00	\$0.00		*If ndd to cls const. fnds.
E 601-49400-716 TOut-2008A/2012A 7	\$82,000.00	\$82,000.00		*TO 332-47000-39201 #332 2008A/2012A
E 601-49400-717 TOut-2014A 601&60	\$12,000.00	\$12,000.00	•	*TO 334-47000-39201 \$0-2025 Final
E 601-49400-727 TOut-Shrd Tch 727/3	\$5,356.00	\$5,356.00		*TO 301-49950-39204 20%
E 601-49400-761 TOut-2016B 601&602	\$24,478.00	\$24,478.00		*TO 336-47000-39201 #336 2016B
E 601-49400-764 TOut-2017B 601&602	\$15,000.00	\$15,000.00		*TO 339-47000-39201 #339 2017B
E 601-49400-765 TOut-2022A 601&801	\$84,385.00	\$84,385.00		*TO 343-47000-39201 #343 2022A
E 601-49400-767 T.O2023A GRND&P	\$34,440.00	\$34,440.00	·	*TO 323-39201 #323 2023A
Expenditure Expenditure	\$568,888.46	\$569,466.09	\$571,053.00	
602 SEWER FUND				
49450 Sewer (GENERAL)				
R 602-49450-34000 Charges for Servic	\$0.00	\$262.50	\$300.00	*Swr Vac Truck
R 602-49450-34301 Administration Fee	\$0.00	\$6,408.67	\$5,000.00	
R 602-49450-36100 Special Assessmen	\$32,000.00	\$32,814.73		*Dignt Utly - Cnty Sttlmnt
R 602-49450-36210 Interest Earnings	\$10,000.00	\$7,783.07	\$10,000.00	Dique only Section
R 602-49450-36260 Insurance Dividend	\$2,000.00	\$0.00	· ·	*Usually December
R 602-49450-37200 Sewer Sales	\$950,000.00	\$917,232.79		3% Incr .0107 usage \$50.01 Base
R 602-49450-37201 Debt Service Fee	\$154.00	\$0.00	\$0.00	370 INC 10107 dadge \$50.01 base
R 602-49450-37202 Infiltration Fee	\$0.00	\$0.00	\$0.00	
R 602-49450-37250 Connection (Ind)	\$15,600.00	\$2,600.00		2025 Waive Fee Incentive
R 602-49450-37251 Access (Dev) Char	\$0.00	\$0.00	\$5,000.00	2025 Walve Fee Incentive
R 602-49450-37260 Swr Penalty	\$5,000.00	\$4,063.77	\$5,000.00	
R 602-49450-39101 Sales of General Fi	\$0.00	\$50,970.00	\$0.00	
R 602-49450-39102 Compens-Gain/Los	\$0.00	\$0.00	\$0.00	
R 602-49450-39201 Transfer In 700/39	\$0.00	\$0.00	-	*21% of 334-39201 Close 2014A
R 602-49450-39550 Refunds   Rebates	\$1,000.00	\$0.00		*HomeServe
Revenue Revenue	\$1,000.00	·	\$1,024,213.00	Homeserve
				*C   WD :     OT 2025 4 /2   C 4 000
E 602-49450-101 Full-Time Employees	\$150,588.00	\$152,486.86		*Salary WP + add OT 2025 1/3 LC 4,900
E 602-49450-121 PERA	\$11,294.10	\$11,436.52	\$12,060.00	
E 602-49450-122 FICA	\$9,336.46	\$9,211.14	\$9,970.00	
E 602-49450-125 Medicare	\$2,183.53	\$2,154.22	\$2,332.00	*FI*U.U145
E 602-49450-131 Employer Paid Health	\$16,000.00	\$17,240.97	\$17,000.00	
E 602-49450-134 Employer Paid Life	\$60.00	\$58.88	\$80.00	
E 602-49450-136 Employer Paid H.S.A.	\$6,000.00	\$5,750.00	\$6,000.00	
E 602-49450-151 Worker's Comp Insur	\$6,500.00	\$7,294.40		2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 602-49450-152 Clothing	\$1,400.00	\$1,024.92	\$1,450.00	
		D 04 -f 00		



THECHOSENVALL	December 2024				
Account Descr		2024 Budget	2024 YTD Amt	2025 Budget	Comment
	Office Supplies (GENE	\$250.00	\$7.13	\$100.00	Comment
	Training and Instructi	\$1,750.00	\$1,272.46	\$1,750.00	
	Operating Expenses	\$5,000.00	\$3,042.72	\$4,000.00	
	Vehicle Operating Su	\$2,000.00	\$1,584.52	\$2,000.00	
E 602-49450-216	• •	\$1,000.00	\$1,304.32	\$1,000.00	
E 602-49450-217	• •	\$8,500.00	\$122.43	\$1,000.00	
	Small Tools and Mino		\$653.84		
	Auditing and Acctg Se	\$5,000.00 \$6,500.00	\$6,875.00	\$3,000.00	
E 602-49450-303		\$6,500.00 ¢5,000.00	. ,	\$7,000.00 \$5,000.00	
	Other Professional Se	\$5,000.00 \$3,400.00	\$2,755.00 \$195.26		*GIS/Krtrra/Gphr TO 433
E 602-49450-321		\$2,400.00		\$2,000.00	Agis/Kitita/apiii 10 455
E 602-49450-322	•	\$2,400.00	\$1,686.73	\$4,500.00	
	-	\$4,250.00	\$4,227.92 ¢0.244.10		*Online numnt tracets for alloc
	Administration Expen	\$10,500.00	\$9,244.19		*Online pymnt trnsctn fee alloc
	GnrlSrvcsChrg 328/34	\$45,226.00	\$45,226.00		*TO 100-41000-34020 35%
E 602-49450-331	·	\$300.00	\$0.00		*Non-Conference Travel
	Print/Binding (GENER	\$200.00	\$0.00	\$200.00	LMCIT Marra 0F/22 JWD
	Insurance (GENERAL)	\$21,000.00	\$21,433.15	\$24,700.00	LMCIT Memo 05/23 - WP
	Utility Services (GENE	\$60,000.00	\$45,574.27	\$60,000.00	
	Refuse/Garbage Disp	\$2,000.00	\$1,197.73	\$2,000.00	Contractor Line Corners 9 Class
	Sewer Main Camera	\$2,000.00	\$0.00		Contractor - Line Camera & Clean
	Repairs/Maint Buildin	\$4,000.00	\$987.26	\$4,000.00	200/ *MIT #10 700 D.LMb
	Prev. Maint. Agreeme	\$12,000.00	\$9,888.40		20% *MIT \$10,700 BdgrMtr
	Repairs/Maint Equipm	\$30,000.00	\$48,186.34		*2025 Cpr to 328 \$675
	Depreciation (GENER	\$0.00	\$0.00	•	*Audit - GASB Line Item
	Rep/Maint Manholes	\$8,000.00	\$0.00	\$15,000.00	2170 00/ +450 0 1 00//
	Misc. TRY NOT TO U	\$500.00	\$0.00		?LTD 9% \$450 Rmvd COW
	Dues and Subscriptio	\$600.00	\$1,796.34	· ·	*GIS/Krtrra/Gphr frm 310
	Licences, Permits and	\$3,500.00	\$2,809.80		2025 Banyon 500 + 2 MS 500 \$2,293 + MRK
E 602-49450-438	•	\$2,500.00	\$2,553.51	\$2,500.00	
	Cap. Outlay-GENERA	\$1,750.00	\$221,371.14	\$19,309.00	*E (
	Transfers (GENERAL)	\$0.00	\$0.00	•	*For future xfer back to GF (Beg 2028)
	Tout-Rsrv 711/801-4	\$5,000.00	\$5,000.00	•	*TO 801-43100-39221 STREET EQUIP
	TOut-2014A 601&60	\$14,000.00	\$14,000.00	•	*TO 334-47000-39201 \$0-2025 Final
	TOut-Shrd Tch 727/3	\$5,356.00	\$5,356.00		*TO 801-49950-39204 20%
	TOut-2016A 100-410	\$495,000.00	\$495,000.00		*TO 335-47331-39201 #335 2016A
	TOut-SwrBU 757/622	\$1,000.00	\$1,000.00		*TO 622-49450-39201
	TOut-2016B 601&602	\$24,478.00	\$24,478.00		*TO 336-47000-39201 #336 2016B
	TOut-2017B 601&602	\$15,000.00	\$15,000.00	-	*TO 339-47000-39201#339 2017B
Expenditure Expenditure		\$1,011,322.08	\$1,211,813.60	\$1,055,501.00	
603 REFUSE (GARBAGE) FUND					
49500 Refuse/Garbage (GENE	ERAL)				
R 603-49500-3430	1 Administration Fee	\$0.00	\$2,175.77	\$1,500.00	*RT CC
R 603-49500-3610	0 Special Assessmen	\$10,000.00	\$11,187.44	\$10,000.00	
R 603-49500-3621	0 Interest Earnings	\$800.00	\$524.79	\$600.00	
R 603-49500-3730	0 Refuse Charges	\$165,000.00	\$151,771.96	\$170,000.00	
R 603-49500-3731	0 Recycling Charge	\$80,000.00	\$98,776.82	\$85,000.00	
R 603-49500-3736	0 Penalties	\$1,200.00	\$981.44	\$1,000.00	
R 603-49500-3737	0 Sales Tax	\$13,000.00	\$12,494.48	\$13,500.00	
R 603-49500-3955	0 Refunds   Rebates	\$0.00	\$0.00	\$0.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	-	\$270,000.00	\$277,912.70	\$281,600.00	
E 603-49500-210	Operating Expenses	\$500.00	\$524.88	\$500.00	
		,	D 05 -f 00		



December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 603-49500-240 Small Tools and Mino				Comment
E 603-49500-240 Sitiali 100is and Millio E 603-49500-322 Postage	\$275.00 \$1,500.00	\$0.00 \$1,407.47	\$0.00 \$1,500.00	
E 603-49500-323 Administration Expen	\$2,500.00	\$3,106.46		*Online pymnt trnsctn fee alloc
E 603-49500-325 Community Clean Up	. ,	\$14,869.67		Household Haz Waste 3,000
E 603-49500-328 GnrlSrvcsChrg 328/34	\$17,000.00			*TO 100-41000-34020 20%
-	\$26,340.00	\$26,340.00		
E 603-49500-384 Refuse/Garbage Disp	\$200,000.00	\$204,101.20 \$4,836.35		Includes \$25,000 recycling 15% *MIT-2025 ,100
E 603-49500-403 Prev. Maint. Agreeme	\$5,216.00 ¢1,200.00			*2025 Cpr to 328 \$675
E 603-49500-404 Repairs/Maint Equipm E 603-49500-430 Misc. TRY NOT TO U	\$1,300.00	\$177.02 ¢0.00	\$0.00	"2025 Cpi to 526 \$675
	\$0.00 ¢315.00	\$0.00		Panyon 200 2025
E 603-49500-435 Licences, Permits and	\$315.00	\$280.00		Banyon 300 2025
E 603-49500-436 Sales Tax	\$13,000.00	\$11,160.00	· ·	*MN Rev - Res Grbg Tax
E 603-49500-727 TOut-Shrd Tch 727/3	\$5,356.00	\$5,356.00		*TO 801-49950-39204 15%
Expenditure Expenditure	\$273,302.00	\$272,159.05	\$313,500.00	
614 CABLE ACCESS - OPERATIONS FUND				
49840 Cable TV (GENERAL) - LOC 09				
R 614-49840-31010 Levied Property Ta	\$0.00	\$0.00		*2025 Levy Direct \$0 ~85,000 Fund Balance
R 614-49840-31915 Franchise Fees	\$27,500.00	\$16,383.30	\$25,000.00	
R 614-49840-33120 Sponsorship Fees	\$12,000.00	\$1,500.00		*Fall Campaign
R 614-49840-34301 Administration Fee	\$0.00	\$0.00		*RT CC
R 614-49840-36201 Sale Of Merchandis	\$250.00	\$504.97	•	DVDS @ \$7
R 614-49840-36210 Interest Earnings	\$0.00	\$1,384.18	\$500.00	
R 614-49840-36230 Donations	\$15,600.00	\$15,000.00	•	*School Contrib. Streaming   Elmntd 2025
R 614-49840-36260 Insurance Dividend	\$0.00	\$0.00	\$0.00	*Usually December
R 614-49840-37370 Sales Tax	\$0.00	\$35.03	\$0.00	*Sale of Merch Sales Tax
R 614-49840-39201 Transfer In 700/39	\$15,600.00	\$15,600.00	\$0.00	*2025 Direct Levy*FROM 100-41000-762 GF
Revenue Revenue	\$70,950.00	\$50,407.48	\$47,500.00	
E 614-49840-151 Worker's Comp Insur	\$7,200.00	\$0.00	\$8,649.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 614-49840-205 Service Incentives/Re	\$250.00	\$147.00	\$3,000.00	Volunteer Clothing, Dinner
E 614-49840-210 Operating Expenses	\$500.00	\$23.94	\$500.00	Wiring, Cable, DVDs, Tapes
E 614-49840-212 Vehicle Operating Su	\$500.00	\$150.00	\$0.00	CCTV Van Sold
E 614-49840-240 Small Tools and Mino	\$1,400.00	\$3,531.57	\$4,000.00	Decks, DVD Recorders, Headsets
E 614-49840-300 Promotional Expense	\$0.00	\$0.00	\$0.00	
E 614-49840-302 Contracted Help	\$45,000.00	\$41,375.91	\$40,000.00	
E 614-49840-309 Conference Expense	\$350.00	\$0.00	\$0.00	MACTA
E 614-49840-322 Postage	\$100.00	\$15.00	\$100.00	DVD Sales, etc.
E 614-49840-323 Administration Expen	\$0.00	\$0.00	\$10.00	*Online pymnt trnsctn fee alloc
E 614-49840-328 GnrlSrvcsChrg 328/34	\$4,000.00	\$4,000.00	\$4,450.00	*TO 100-41000-34020 3%
E 614-49840-331 Travel Expenses	\$1,500.00	\$2,212.24	\$2,000.00	*Non-Conference Travel
E 614-49840-350 Print/Binding (GENER	\$0.00	\$0.00	\$50.00	*Help Wntd
E 614-49840-360 Insurance (GENERAL)	\$200.00	\$0.00	\$0.00	LMCIT Memo 05/23 - WP - Van Sold
E 614-49840-404 Repairs/Maint Equipm	\$250.00	\$0.00	\$0.00	
E 614-49840-433 Dues and Subscriptio	\$200.00	\$0.00	\$200.00	MACTA, Total Info
E 614-49840-435 Licences, Permits and	\$250.00	\$0.00	\$50.00	1 MS O365 Bus Prem? Or use Gmail?
E 614-49840-437 Sales Tax - Purchases	\$0.00	\$37.00	\$50.00	*MN Rev Sale of Merch
E 614-49840-711 Tout-Rsrv 711/801-4	\$6,000.00	\$6,000.00	\$6,000.00	*TO 615-49840-39201
E 614-49840-727 TOut-Shrd Tch 727/3	\$433.00	\$433.00	\$0.00	*TO 801-49950-39204 0%
Expenditure Expenditure	\$68,133.00	\$57,925.66	\$69,059.00	
615 CABLE ACCESS - CAPITAL FUND				
49840 Cable TV (GENERAL) - LOC 09				
R 615-49840-36210 Interest Earnings	\$100.00	\$355.09	\$0.00	



Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
R 615-49840-39101 Sales of General Fi	\$0.00	\$0.00	\$0.00	- Commons
R 615-49840-39201 Transfer In 700/39	\$6,000.00	\$6,000.00	•	*FROM 614-49840-711
Revenue Revenue	\$6,100.00	\$6,355.09	\$6,000.00	
E 615-49840-240 Small Tools and Mino	\$5,000.00	\$915.08	\$0.00	
E 615-49840-580 Cap. Outlay-Other Eq	\$0.00	\$15,000.00	\$0.00	
Expenditure Expenditure	\$5,000.00	\$15,915.08	\$0.00	-
622 SEWER - NO FAULT BACK				
49450 Sewer (GENERAL)				
R 622-49450-36210 Interest Earnings	\$200.00	\$265.73	\$0.00	
R 622-49450-39201 Transfer In 700/39	\$1,000.00	\$1,000.00	\$1,000.00	*FROM 602-49450-757
Revenue Revenue	\$1,200.00	\$1,265.73	\$1,000.00	
E 622-49450-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 622-49450-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 622-49450-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
623 2023A GRND&PRSPCTwtrDS 323gov				
47000 Debt Service (GENERAL)				
R 623-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	_
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 623-47000-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 623-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	
E 623-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
801 CAPITAL GOODS FUND				
41000 General Revenue				
E 801-41000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	_
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
41100 Legislative				
R 801-41100-36210 Interest Earnings	\$0.00	\$3,052.53	\$0.00	
R 801-41100-36280 Pass Through Acco	\$0.00	\$200,000.00	\$0.00	
R 801-41100-39101 Sales of General Fi	\$0.00	\$6,700.00	\$0.00	
R 801-41100-39201 Transfer In 700/39	\$0.00	\$267,299.00	\$0.00	-
Revenue Revenue	\$0.00	\$477,051.53	\$0.00	
E 801-41100-405 Depreciation (GENER	\$0.00	\$0.00	\$0.00	
E 801-41100-457 Property Tax	\$0.00	\$224.00	\$0.00	
E 801-41100-500 Cap. Outlay-GENERA	\$0.00	\$189,031.00	\$0.00	
E 801-41100-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	*11 004 42400 762
E 801-41100-763 TOut-2017AEntDr 80	\$0.00	\$0.00 ¢15.000.00	•	*Use 801-43100-763
E 801-41100-810 Refund   Rebate E 801-41100-811 Pass Through Accoun	\$0.00 \$0.00	\$15,000.00 \$200,000.00	\$0.00 \$0.00	
Expenditure Expenditure	\$0.00	\$404,255.00	\$0.00	
41200 Historical Society	•	. ,	•	
R 801-41200-34030 Cpt GdsRvn 450/3	\$900.00	\$900.00	\$0.00	*FROM 100-41200-450 \$900
R 801-41200-36210 Interest Earnings	\$0.00	\$416.40	\$0.00	
Revenue Revenue	\$900.00	\$1,316.40	\$0.00	<u>-</u>
E 801-41200-240 Small Tools and Mino	\$0.00	\$0.00	\$0.00	
E 801-41200-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
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Account Description	2024	2024	2025	Community
Account Descr	Budget \$0.00	YTD Amt \$0.00	\$0.00	Comment
Expenditure Expenditure	\$0.00	\$0.00	<b>\$0.00</b>	
41430 Senior Citizens	+0.00	+0.00	+0.00	
E 801-41430-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
41500 City Clerk				
R 801-41500-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-41500-36210 Interest Earnings	\$0.00	\$571.57	\$0.00	
R 801-41500-39101 Sales of General Fi	\$0.00 ¢17.700.00	\$8,689.49	\$0.00	CLEDIA CADITAL COODS
R 801-41500-39201 Transfer In 700/39 Revenue Revenue	\$17,700.00 \$17,700.00	\$17,700.00 \$26,961.06	\$10,000.00	CLERK CAPITAL GOODS
			• •	
E 801-41500-240 Small Tools and Mino E 801-41500-303 Engineering Fees	\$0.00 \$0.00	\$988.79 \$8,197.50	\$0.00 \$0.00	
E 801-41500-500 Cap. Outlay-GENERA	\$13,081.00	\$8,872.50	·	FRNTR SHLVNG CRPT *CP Amnd Feb 2023
Expenditure Expenditure	\$13,081.00	\$18,058.79	\$0.00	THATTA STILL THE CALL THE TEN 2023
	, -,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	
41910 Planning and Zoning R 801-41910-36210 Interest Earnings	¢0.00	¢102.06	¢0.00	
R 801-41910-30210 Tritlerest Earnings R 801-41910-39201 Transfer In 700/39	\$0.00 \$0.00	\$193.96 \$0.00	\$0.00 \$0.00	
Revenue Revenue	\$0.00	\$193.96	\$0.00	
E 801-41910-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00 \$0.00	\$0.00	\$0.00	
·	φ0.00	φοισσ	ψ0.00	
41940 Municipal Building - LOC 02	+0.00	+0.00	+0.00	
R 801-41940-33400 State Grants and A	\$0.00 ¢0.00	\$0.00	\$0.00	
R 801-41940-36210 Interest Earnings R 801-41940-39201 Transfer In 700/39	\$0.00 \$0.00	\$1,629.11 \$0.00	\$0.00 \$0.00	
R 801-41940-39220 TIn-MnplBldg 730/	\$29,500.00	\$29,500.00	•	*FROM 100-41940-730
R 801-41940-39550 Refunds   Rebates	\$0.00	\$0.00		*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$29,500.00	\$31,129.11	\$30,220.00	
E 801-41940-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 801-41940-580 Cap. Outlay-Other Eq	\$2,500.00	\$0.00	\$6,556.00	Furnace #3 Mayors Office 2024 CIP Plan
E 801-41940-700 Transfers (GENERAL)	\$0.00	\$30,766.00	\$0.00	
Expenditure Expenditure	\$2,500.00	\$30,766.00	\$6,556.00	<u>.</u>
42110 Police Administration				
R 801-42110-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-42110-36210 Interest Earnings	\$0.00	\$3,849.55	\$0.00	
R 801-42110-36230 Donations	\$0.00	\$0.00	\$0.00	
R 801-42110-39201 Transfer In 700/39	\$0.00	\$36,810.00	\$0.00	
R 801-42110-39206 Tin-Police 729/392	\$36,775.00	\$36,775.00	· · ·	*From 100-42110-729
Revenue Revenue	\$36,775.00	\$77,434.55	\$37,914.00	
E 801-42110-240 Small Tools and Mino	\$6,000.00	\$0.00		2 Desktop Refresh , 1 Squad Laptop Refresh
E 801-42110-580 Cap. Outlay-Other Eq	\$62,000.00	\$45,943.00		4 AEDS 2025   2024 CIP PLAN
Expenditure Expenditure	\$68,000.00	\$45,943.00	\$10,490.00	
42500 Civil Defense				
R 801-42500-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	2025 Combined with 801SEQ
R 801-42500-36201 Sale Of Merchandis	\$0.00	\$0.00		2025 Combined with 801SEQ
R 801-42500-36210 Interest Earnings	\$0.00	\$291.04		2025 Combined with 801SEQ
R 801-42500-39226 Tin-CvlDfns 42500-	\$2,000.00	\$2,000.00		FROM 100-42500-711 2025 Combined with 8
Revenue Revenue	\$2,000.00	\$2,291.04	\$0.00	
E 801-42500-500 Cap. Outlay-GENERA	\$0.00	\$0.00	\$0.00	2025 Combined with 801SEQ
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December 2024				
Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
E 801-42500-700 Transfers (GENERAL)	\$0.00	\$31,563.59	\$0.00	
Expenditure Expenditure	\$0.00	\$31,563.59	\$0.00	
43100 Street Maintenance				
R 801-43100-32214 Developers Fees	\$0.00	\$0.00	\$0.00	
R 801-43100-33400 State Grants and A	\$0.00	\$0.00	\$0.00	
R 801-43100-33404 Small City Assist	\$0.00	\$0.00	•	2025 & Beyond   MNDOT State Aid Forecast
R 801-43100-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	2023 & Beyond   Timber State Aid Forecast
R 801-43100-36210 Interest Earnings	\$0.00	\$6,350.88	\$2,000.00	
R 801-43100-39102 Compens-Gain/Los	\$0.00	\$13,310.51	\$0.00	
R 801-43100-39201 Transfer In 700/39	\$0.00	\$86,900.00	\$0.00	*FROM 100-41000-700 PBLC SFTY FNDNG (S
R 801-43100-39213 TIn- Sdwlk 732/39	\$25,750.00	\$25,750.00	\$27,000.00	
R 801-43100-39214 TIn-Chp Slng 744/	\$45,000.00	\$45,000.00	\$46,500.00	*FROM 100-43100-744
R 801-43100-39215 TIn-Strt Ovrly 736/	\$30,000.00	\$30,000.00	\$31,000.00	*FROM 100-43100-736
R 801-43100-39221 TIn-VhclsEqp 100&	\$79,600.00	\$79,600.00	\$97,920.00	*FR 100-43100-731 67,500+601-711 0 602-
R 801-43100-39227 TIn-Strm Swr 753/	\$36,000.00	\$36,000.00	\$40,000.00	
R 801-43100-39260 TIn-Signs 760/392	\$1,000.00	\$1,000.00	\$0.00	*2025 INACTIVE - R&M *FROM 100-43100-7
R 801-43100-39560 Reimbursement	\$0.00	\$400.00	\$0.00	
R 801-43100-39580 Capital Contributio	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$217,350.00	\$324,311.39	\$302,472.00	
E 801-43100-240 Small Tools and Mino	\$2,000.00	\$0.00	\$0.00	2,000 PW Desktop Refresh
E 801-43100-303 Engineering Fees	\$0.00	\$18,913.00	\$0.00	
E 801-43100-310 Other Professional Se	\$0.00	\$540.00	\$0.00	
E 801-43100-350 Print/Binding (GENER	\$0.00	\$0.00	\$0.00	
E 801-43100-406 Street Maint.	\$0.00	\$0.00	\$52,000.00	*2025 Replaces 520 Chipsealing   Crackfilling
E 801-43100-408 Storm Water / Draina	\$7,500.00	\$37,935.14	\$10,000.00	
E 801-43100-411 Tree Maintenance	\$0.00	\$3,200.00	\$0.00	
E 801-43100-500 Cap. Outlay-GENERA	\$0.00	\$0.00	\$0.00	
E 801-43100-510 Cap. Outlay-Sidewalk	\$21,000.00	\$17,603.67	\$21,000.00	
E 801-43100-520 Chipsealing-NOTCPTL	\$37,000.00	\$0.00	\$0.00	Chip Sealing (old desc: Sealcoating) *USE 40
E 801-43100-530 Cap. Outlay-Str. Overl	\$0.00	\$51,172.80	\$0.00	Overlay
E 801-43100-550 Cap. Outlay-Vehicles/	\$92,000.00	\$40,370.00	\$239,627.00	2024 CIP FrntEndLdr SnwPshr StrtSwpr ToolC
E 801-43100-596 Cap. Outlay Street Li	\$0.00	\$0.00	\$0.00	
E 801-43100-700 Transfers (GENERAL)	\$0.00	\$8,159.66	\$0.00	
E 801-43100-763 TOut-2017AEntDr 80	\$0.00	\$0.00		NA - Paying off 2017A 338 in 2024
E 801-43100-765 TOut-2022A 601&801	\$18,918.00	\$18,918.00	·	*2025 LEVY DIRECT NO XFER TO 343-47000
Expenditure Expenditure	\$178,418.00	\$196,812.27	\$322,627.00	
45124 Swimming Pools - LOC 08				
R 801-45124-34030 Cpt GdsRvn 450/3	\$2,500.00	\$2,500.00	\$12,500.00	*FROM 100-45124-450
R 801-45124-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-45124-36210 Interest Earnings	\$0.00	\$1,642.69	\$0.00	
R 801-45124-36230 Donations	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$2,500.00	\$4,142.69	\$12,500.00	
E 801-45124-500 Cap. Outlay-GENERA	\$4,000.00	\$0.00	\$0.00	2 Tablets / Laptops - (sb 240 Small Tools)
E 801-45124-580 Cap. Outlay-Other Eq	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$4,000.00	\$0.00	\$0.00	
45200 Parks (GENERAL) - LOC 01/04				
R 801-45200-33400 State Grants and A	\$75,000.00	\$0.25	\$0.00	Groen Park Ped Brdge
R 801-45200-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-45200-36210 Interest Earnings	\$0.00	\$1,331.56	\$0.00	
R 801-45200-36230 Donations	\$0.00	\$24,431.80	•	Picnic Tables
	т	, ,	7 3 -	



Account Descr	2024 Budget	2024 YTD Amt	2025 Budget	Comment
R 801-45200-37252 Parkland (Dev) De	\$0.00	\$0.00	\$0.00	Comment
R 801-45200-39219 Tin-PrkImp 739/39	\$46,350.00	\$46,350.00	\$49,131.00	*FROM 100-45200-739 2024 CIP PLAN
R 801-45200-39560 Reimbursement	\$0.00	\$472.86	\$0.00	11011 100 10200 703 2021 011 12 11
Revenue Revenue	\$121,350.00	\$72,586.47	\$49,131.00	
E 801-45200-240 Small Tools and Mino	\$1,000.00	\$2,812.62	\$0.00	50% City Shop Desktop Refresh
E 801-45200-404 Repairs/Maint Equipm	\$0.00	\$7,970.00	\$0.00	,
E 801-45200-500 Cap. Outlay-GENERA	\$191,000.00	\$16,396.70	•	Camp Sites \$40,000 Rmvd (\$25,000 wo dum
E 801-45200-580 Cap. Outlay-Other Eq	\$33,000.00	\$0.00	\$0.00	· · · · · · · · · · · · · · · · · · ·
Expenditure Expenditure	\$225,000.00	\$27,179.32	\$0.00	
46323 Hrtg Prsrvtn *2025 240-46630-				
R 801-46323-34030 Cpt GdsRvn 450/3	\$3,000.00	\$3,000.00	\$0.00	*From 100-46323-450 *2025 Use 240-4663
R 801-46323-36210 Interest Earnings	\$0.00	\$263.97	\$0.00	
Revenue Revenue	\$3,000.00	\$3,263.97	\$0.00	
E 801-46323-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
46630 Community Dev - LOC 07				
R 801-46630-36210 Interest Earnings	\$0.00	\$319.09	\$0.00	
R 801-46630-36230 Donations	\$0.00	\$0.00	\$0.00	
R 801-46630-39201 Transfer In 700/39	\$2,100.00	\$2,100.00	\$0.00	*FROM 100-46630-700 Parade Float Mainten
Revenue Revenue	\$2,100.00	\$2,419.09	\$0.00	
E 801-46630-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
49950 IT Shared Components				
R 801-49950-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 801-49950-36210 Interest Earnings	\$0.00	\$250.78	\$0.00	
R 801-49950-36280 Pass Through Acco	\$0.00	\$0.00	\$0.00	
R 801-49950-39204 Tin-Shrd Tch 727/	\$24,102.00	\$24,102.00	\$20,000.00	*FROM XXX-XXXXX-727
R 801-49950-39550 Refunds   Rebates	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$24,102.00	\$24,352.78	\$20,000.00	
E 801-49950-240 Small Tools and Mino	\$3,900.00	\$7,643.45	\$0.00	
E 801-49950-413 Equipment Rental / L	\$6,200.00	\$0.00	\$0.00	Server Lease
E 801-49950-435 Licences, Permits and	\$11,555.00	\$13,425.00	\$0.00	
E 801-49950-500 Cap. Outlay-GENERA	\$9,352.00	\$4,051.69	\$0.00	2025 Website on 100-41500-435 \$5,000
E 801-49950-811 Pass Through Accoun	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$31,007.00	\$25,120.14	\$0.00	
49990 Memo Fund				
R 801-49990-36290 Proceeds From Inv	\$0.00	\$99,286.00	\$0.00	
Revenue Revenue	\$0.00	\$99,286.00	\$0.00	
E 801-49990-802 Maturity of Investme	\$0.00	\$99,286.00	\$0.00	
Expenditure Expenditure	\$0.00	\$99,286.00	\$0.00	
803 ATV TRAIL				
46636 Community Action Proj - Other				
R 803-46636-33425 DNR Contracts	\$15,000.00	\$35,960.09	\$0.00	
Revenue Revenue	\$15,000.00	\$35,960.09	\$0.00	
E 803-46636-324 Reimbursement	\$15,000.00	\$35,960.09	\$0.00	
Expenditure Expenditure	\$15,000.00	\$35,960.09	\$0.00	



Account Descr	2024 Budget	2024 YTD Amt	2025 Budget Cor	mment	
46636 Community Action Proj - Other					
R 805-46636-36210 Interest Earnings	\$20.00	\$108.23	\$0.00		
R 805-46636-36230 Donations	\$0.00	\$0.00	\$0.00		
Revenue Revenue	\$20.00	\$108.23	\$0.00		
E 805-46636-490 Donations to Civic Or	\$0.00	\$27,804.10	\$0.00		
Expenditure Expenditure	\$0.00	\$27,804.10	\$0.00		
806 SE MN TMO-II					
46636 Community Action Proj - Other					
R 806-46636-33400 State Grants and A	\$0.00	\$70,287.17	\$0.00		
Revenue Revenue	\$0.00	\$70,287.17	\$0.00		
E 806-46636-310 Other Professional Se	\$0.00	\$124,705.59	\$0.00		
E 806-46636-350 Print/Binding (GENER	\$0.00	\$96.00	\$0.00		
Expenditure Expenditure	\$0.00	\$124,801.59	\$0.00		
900 MEMO FUND					
49990 Memo Fund					
R 900-49990-36210 Interest Earnings	\$0.00	\$26,056.35	\$0.00		
R 900-49990-36280 Pass Through Acco	\$0.00	\$74.65	\$0.00		
R 900-49990-36291 Receipt of Investm	\$0.00	\$0.00	\$0.00		
R 900-49990-99999 ADMINISTRATIVE	\$0.00	\$0.00	\$0.00		
Revenue Revenue	\$0.00	\$26,131.00	\$0.00		
E 900-49990-800 Interest Allocation	\$0.00	\$0.00	\$0.00		
E 900-49990-801 Purchase Investment	\$0.00	\$0.00	\$0.00		
E 900-49990-802 Maturity of Investme	\$0.00	\$0.00	\$0.00		
E 900-49990-811 Pass Through Accoun	\$0.00	\$74.65	\$0.00		
E 900-49990-999 Adjustment to Reconc	\$0.00	\$0.00	\$0.00		
Expenditure Expenditure	\$0.00	\$74.65	\$0.00		
920 MARKET VALUE					
49960 Market Value Fund					
R 920-49960-36211 Unrec. Interest / M	\$0.00	\$0.00	\$0.00		
R 920-49960-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00		
Revenue Revenue	\$0.00	\$0.00	\$0.00		
\$1	7,271,056.95	\$19,603,557.15 <b>16</b>	,732,353.77		

601 WATER DEPARTMENT							Cos
<u>ltem</u>	Year of Acquisition	<u>Useful Life</u>	2	024 Cost	<u>2024</u>	<u>2025</u>	<u>2026</u>
Booster Station Pump 1 - Rebuilt	2008	10	\$	2,600	\$ 2,600	\$ 2,704	\$ 2,812
Booster Station Pump 2 - Rebuilt	2008	10	\$	2,600	\$ 2,600	\$ 2,704	\$ 2,812
Booster Station Pump - New	2008	30	\$	15,330	\$ 15,330	\$ 15,943	\$ 16,581
Booster Station Pump - New	2008	30	\$	15,330	\$ 15,330	\$ 15,943	\$ 16,581
Booster Station 1 VFD	2008	8	\$	7,500	\$ 7,500	\$ 7,800	\$ 8,112
Booster Station 2 VFD	2016	8	\$	7,500	\$ 7,500	\$ 7,800	\$ 8,112
Generator - Booster Station	2024	30	\$	134,000	\$ 134,000	\$ 139,360	\$ 144,934
Generator - Well #2	2024	30	\$	78,000	\$ 78,000	\$ 81,120	\$ 84,365
Hillside Watertower Pump	2024	5	\$	3,710	\$ 3,710	\$ 3,858	\$ 4,013
Hillside Watertower Mixer	2018	10	\$	12,000	\$ 12,000	\$ 12,480	\$ 12,979
Hillside Watertower Paint and Refurbish	2008	30	\$	450,000	\$ 450,000	\$ 468,000	\$ 486,720
Hillside WaterTower Wash	2008	20	\$	7,000	\$ 7,000	\$ 7,280	\$ 7,571
Hydrant Upgrades (3 each yr)	Ongoing	50	\$	25,000	\$ 25,000	\$ 26,000	\$ 27,040
Pick-up Truck 1/2 ton Extended Cab	2022	5	\$	9,600	\$ 9,600	\$ 9,984	\$ 10,383
Roof on Wellhouses	2010	25	\$	21,300	\$ 21,300	\$ 22,152	\$ 23,038
SCADA System - Software Updates	2023	7	\$	20,000	\$ 20,000	\$ 20,800	\$ 21,632
South Water Resevoir	2022	25	\$	294,000	\$ 294,000	\$ 305,760	\$ 317,990
Trimble (1/2)	2017	10	\$	2,600	\$ 2,600	\$ 2,704	\$ 2,812
Utility Billing Software (1/2)	2017	10	\$	10,300	\$ 10,300	\$ 10,712	\$ 11,140
Fixed Network collectors (Meters) x 4	2017	10	\$	29,200	\$ 29,200	\$ 30,368	\$ 31,583
Water Meters (500 - half of system)	2017	20	\$	273,000	\$ 273,000	\$ 283,920	\$ 295,277
Water Meters for New Development	Ong	oing	\$	1,300	\$ 1,300	\$ 1,352	\$ 1,406
Water Resevoir (100,000 Gallon) Mixer	2018	10	\$	12,000	\$ 12,000	\$ 12,480	\$ 12,979
Water Resevoir (200,000 Gallon) Mixer	2024	10	\$	12,000	\$ 12,000	\$ 12,480	\$ 12,979
Well #2 - Pump & Motor Service	2016	8	\$	33,000	\$ 33,000	\$ 34,320	\$ 35,693
Well #2 VFD	2017	8	\$	7,500	\$ 7,500	\$ 7,800	\$ 8,112
Well #3 - Pump & Motor Service	2020	8	\$	33,000	\$ 33,000	\$ 34,320	\$ 35,693
Well #3 VFD	2018	8	\$	7,500	\$ 7,500	\$ 7,800	\$ 8,112
Total Cash to be Spent Each Year					\$ 74,300	\$ 42,952	\$ 39,587
Reserve Balance EOY 2023	\$ 376,227						
Debt Payments					\$ 246,362	\$ 152,149	\$ 156,345
Cost of Operations					\$ 267,524	\$ 275,550	\$ 283,816
User Fees and Other Revenues					\$ 472,350	\$ 495,968	\$ 520,766
					,	,	,
Est. End of Year Reserve Fund Balance					\$ 260,391	\$ 285,708	\$ 326,726
Actual FOV Polones					,	,	,

Actual EOY Balance

Version 02/13/2024

602 Sanitary Sewer Department - Updated 09/19/2024 - Rate 4%									
		I	Baseline	Π					
<u>ITEM</u>	Year of Acquisition	<u>Useful Life</u>	Cost		<u>2024</u>		<u>2025</u>		<u>2026</u>
	-		Updtd2024	_					
Bituminous Drive/Parking Area	2006	30	\$ 85,490	\$	85,490	\$	88,910	\$	92,46
Generator	1985		\$ 53,000	\$	53,000	\$	55,120	\$	57,32
Influent Lift Pumps (1)	2006	15	\$ 21,386		21,386	\$	22,241	\$	23,13
Influent Lift Pumps (2)	2006	15	\$ 21,386		21,386	\$	22,241	\$	23,13
Influent Lift Pumps (3)	2006	15	\$ 21,386	\$	21,386	\$ 6	22,241	\$	23,13
Internet Computer (1)	2023	5	\$ 2,100		2,100	\$	2,184	\$	2,27
Jetter / Vac (Net Cost, after Trade In)	2021	10	\$ 150,000		150,000	\$	156,000	\$	162,24
Oxidation Ditch Drive Gears Perimeter Fence	2006	30	\$ 31,930		31,930	\$	33,207	\$	34,53
	2006 2022	40	\$ 33,990 0	\$	33,990	\$	35,350	\$	36,76
Pick-up 1 Ton Regular Cab Pumps (2) - Lift Station #1 Division St.	1999	30	\$ 14,935	\$	14,935	\$	15,532	\$	16,15
Pumps (2) - Lift Station #2 Lonestone	2022	30	\$ 31,827	\$	31,827	\$	33,100	\$	34,42
RAS Pumps (2)	2019	15	\$ 28,644		28,644	\$	29,790	\$	30,98
Reed Bed Clean-out	2006	18	\$ 18,566	\$	18,566	\$	19,309	\$	20,08
Reed Bed Pump	2020	20	\$ 9,785		9,785	\$	10,176	\$	10,583
Roof Section A	1998	30	\$ 45,288	\$	45,288	\$	47,100	\$	48,98
Roof Section B	2022	25	\$ 27,800	\$	27,800	\$	28,912	\$	30,06
Roof Section C	2022	25	\$ 29,300	\$	29,300	\$	30,472	\$	31,69
Roof Section D	2009	30	\$ 25,065		25,065	\$	26,068	\$	27,110
Roof Section E	1998	30	\$ 9,079	\$	9,079	\$	9,442	\$	9,820
Roof Section F	1998	30	\$ 45,529		45,529	\$	47,350	\$	49,24
Roof Section G	1995	30	\$ 23,423		23,423	\$	24,360	\$	25,33
Scum Pump	2006	30	\$ 9,785		9,785	\$	10,176	\$	10,583
Televising Sewer Main	Contin		\$ 8,549		8,549	\$	8,891	\$	9,247
Trimble (1/2)	2017	10	\$ 2,600	\$	2,600	\$	2,704	\$	2,812
Trojan UV System	2006	23	\$ 150,000	\$	150,000	\$	156,000	\$	162,240
VFD (Replace 3 every five years)	2007	20	\$ 18,035	\$	18,035	\$	18,756	\$	19,507
WAS Pumps (2)	2006	30	\$ 18,576	\$	18,576	\$	19,319	\$	20,092
Water Meters (500 - half of system)	2017	20	\$ 273,000	\$	273,000	\$	283,920	\$	295,277
Water Meters for New Development			\$ 1,250	\$	1,250	\$	1,300	\$	1,352
WWTF - Processing System	2006	25	\$ 133,900	\$	133,900	\$	139,256	\$	144,826
WWTF SCADA Computers (2)	2020	7	\$ 31,930	\$	31,930	\$	33,207	\$	34,53
Grit Auger and Pump	2006	30							
Grit Propeller	2006	30							
Barscreen and Compactor	2006	30							
Blowers (Kaiser - #3)	2006	30							
Automated Valves (#4)	2006	20							
Sludge Pump	2006	30							
HVAC Units (#4)	2006	30	<b>*</b> 40.000						
DO Probe and Controller(System & Electrician)	2006	25	\$ 40,000	-					
Influent Sampler	2006	19	\$ 15,000			Φ		φ.	
Effulent Sampler Sewer Back Up Allowance	2006	19 1	\$ 15,000 \$ 1,000		1,040	\$	1,082	\$	- 1,125
Total Cash to be Spent Each Year		I	φ 1,000	\$	189,952	\$	28,200	\$	20,08
•	Actual	Drainated					·		
Reserve Balance BOY (602 and 622)	Actual	Projected		\$	548,674	\$	244,154	\$ 6	226,317
Debt Service Payments				\$	548,478	\$	534,842	\$	539,678
General Fund Repayment				\$	125,000	\$	470 540	\$	404.00
Cost of Operations				\$	456,844	\$	470,549	\$	484,666
User Fees and Other Revenues				Ф	1,015,754	\$	1,015,754	\$	1,015,75
Find of Voca Decree Front D. I	0 -1 1	Desirete !		•	044 454	٨	000 047	_	407.04
End of Year Reserve Fund Balance	Actual	Projected		\$	244,154	\$	226,317	\$	197,646

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801CLK GF Reserve Fund   Clerk's Department   41500 - 05/31/2024	Cost of Ea	ch Piece of	Equipment	and the Ye	ar of Replac	ement
<u>Item</u>	Purchase Year	2024 Cost	<u>Useful</u> Life	2024	2025	<u>2026</u>
Clerk Office Furniture	2020	\$ 7,200	20	\$ 7,416	\$ 7,638	\$ 7,868
Computer Monitors (7)	2020	\$ 3,000	5	\$ 3,090	\$ 3,183	\$ 3,278
Computer Workstations (5)	2023	\$ 11,500	5	\$ 11,845	\$ 12,200	\$ 12,566
Desk Chairs (5)	2023	\$ 5,500	10	\$ 5,665	\$ 5,835	\$ 6,010
EDA/PZ Office Furniture	2006	\$ 8,500	30	\$ 8,755	\$ 9,018	\$ 9,288
File Cabinets (4)	2019	\$ 3,100	20	\$ 3,193	\$ 3,289	\$ 3,387
Finance Office Furniture	2020	\$ 6,800	20	\$ 7,004	\$ 7,214	\$ 7,431
Folding Machine	2017	\$ 8,900	5	\$ 8,900	\$ 9,167	\$ 9,442
Ipad	2023	\$ 700	5	\$ 721	\$ 743	\$ 765
Outer Office Furniture	2019	\$ 1,050	20	\$ 1,082	\$ 1,114	\$ 1,147
Printer (2 each purchase)	Various	\$ 1,200	3	\$ 1,236	\$ 1,273	\$ 1,311
Software - Accnts Rec/Payable	2020	\$ 12,000	30	\$ 12,360	\$ 12,731	\$ 13,113
Software - Capital Assets	2020	\$ 12,000	30	\$ 12,360	\$ 12,731	\$ 13,113
Software - Payroll	2020	\$ 12,000	30	\$ 12,360	\$ 12,731	\$ 13,113
Software - Utility Billing	2020	\$ 12,000	30	\$ 12,360	\$ 12,731	\$ 13,113
Window Blinds (14)	2002	\$ 12,500	35	\$ 12,875	\$ 13,261	\$ 13,659
Total Annual Budget Expense				\$ 10,857	\$ 5,198	\$ 2,076
Allocation included in Annual Budget				\$ 17,700	\$ 10,000	\$ 10,300
End of Year 12/31/2023 Fund Balance	\$ 26,619			\$ 33,462	\$ 38,263	\$ 46,487

801MB GF Reserve Fund   Municipal Building   41940- 03/11/2024							
Itom	Year of	201	22 Cost	Useful	2024	2025	2026
<u>Item</u>	<u>Acquisition</u>	202	22 COSI	<u>Life</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Council Table	2002	\$	20,000	25	\$ 21,218	\$ 21,855	\$ 22,510
Council Chairs (11)	2002	\$	6,400	25	\$ 6,790	\$ 6,993	\$ 7,203
Council Gallery Chairs (24)	2007	\$	2,100	20	\$ 2,228	\$ 2,295	\$ 2,364
Fillmore Room Table	2000	\$	2,400	25	\$ 2,546	\$ 2,623	\$ 2,701
Fillmore Room Chairs (10)	2007	\$	5,800	20	\$ 6,153	\$ 6,338	\$ 6,528
Olmsted Room Table	1998	\$	2,400	30	\$ 2,546	\$ 2,623	\$ 2,701
Olmsted Room Chairs (6)	2007	\$	3,500	20	\$ 3,713	\$ 3,825	\$ 3,939
Mayor Desk & Chairs	1998	\$	4,000	30	\$ 4,244	\$ 4,371	\$ 4,502
Blinds - North Upper Level (13)	2002	\$	9,500	20	\$ 10,079	\$ 10,381	\$ 10,692
Carpet - North Upper Level (450 sq yds)	2001	\$	4,800	25	\$ 5,092	\$ 5,245	\$ 5,402
Windows - Upper Level (27)	1987		22,300	35	\$ 23,658	\$ 24,368	\$ 25,099
RTU #1 - 2002 Addition	2002		10,000	17	\$ 10,609	\$ 10,927	\$ 11,255
RTU #2 - Senior Room	1995	_	10,000	17	\$ 10,609	\$ 10,927	\$ 11,255
RTU #3 - Council Chambers	2022		10,000	17	\$ 10,609	\$ 10,927	\$ 11,255
RTU #4 - combine with 3 Council	1995	_	10,000	17	\$ 10,609	\$ 10,927	\$ 11,255
RTU #5 - Front Clerk Office	2018	_	10,000	17	\$ 10,609	\$ 10,927	\$ 11,255
RTU #6 - Back Clerk Office	2017	\$	10,000	17	\$ 10,609	\$ 10,927	\$ 11,255
Furnace #1 - Bsmnt West	2002	\$	6,000	25	\$ 6,365	\$ 6,556	\$ 6,753
Furnace #2 - Bsmnt / Museum	2002	\$	6,000	25	\$ 6,365	\$ 6,556	\$ 6,753
Furnace #3 - Mayor's Office	1995	\$	6,000	25	\$ 6,365	\$ 6,556	\$ 6,753
Boiler - Garage Floor	2002	\$	3,500	25	\$ 3,713	\$ 3,825	\$ 3,939
Roof Section A	2013	\$	74,000	18	\$ 78,507	\$ 80,862	\$ 83,288
Roof Section B	2008	\$	66,000	20	\$ 70,019	\$ 72,120	\$ 74,284
Roof Section C	2008	\$	46,000	20	\$ 48,801	\$ 50,265	\$ 51,773
Roof Section D	2018	\$	5,400	13	\$ 5,729	\$ 5,901	\$ 6,078
Tuckpointing/Front Steps	2001	\$ 1	17,000	30	\$ 124,125	\$ 127,849	\$ 131,685
Painting - Common Areas	2001		12,000	20	\$ 12,731	\$ 13,113	\$ 13,506
Toilet Fixture Maintenance (8.5)	2001	\$	4,600	25	\$ 4,880	\$ 5,027	\$ 5,177
Tables - Senior/Common Area (10)	2004	\$	-	10	\$ -	\$ -	\$ -
Chairs - Senior/Common Area (50)	2000	\$	-	10	\$ -	\$ -	\$ -
Total Expense Budget Each Year					\$ 33,949	\$ 6,556	\$ 10,580
Actual Cash Spent Each Year							
Annual Funding Allocation					\$ 29,340	\$ 30,220	31,127
EOY 2023 Reserve Fund Balance	\$ 81,534				\$ 76,925	\$ 100,590	\$ 121,137

Add Museum Funds - 2025

801PD GF Reserve Fund   Police Departm	ent 42110 - 0	)5/31/24		Cost of Each	n Piece of Eq	uipment and
<u>ITEM</u>	Year of Acquisition	2024 Cost	Useful Life	<u>2024</u>	<u>2025</u>	<u>2026</u>
AED (4)	2021	\$ 9,600	15	\$ 10,185	\$ 10,490	\$ 10,805
Body Cameras ?						
Chief Office Furniture	2020	\$ 5,400	20	\$ 5,729	\$ 5,901	\$ 6,078
Computers - Office and Squads	2023	\$ 12,600	5	\$ 13,367	\$ 13,768	\$ 14,181
Explorer Admin Vehicle 874	2013	\$ 33,000	6	\$ 35,010	\$ 36,060	\$ 37,142
Explorer Package	2014	\$ 9,000	6	\$ 9,548	\$ 9,835	\$ 10,130
Impound Lot Blacktop	2007	\$ 7,500	25	\$ 7,957	\$ 8,195	\$ 8,441
Impound Lot Fencing	2007	\$ 3,900	30	\$ 4,138	\$ 4,262	\$ 4,389
Overhead Door & Opener (2)	2002	\$ 12,000	25	\$ 12,731	\$ 13,113	\$ 13,506
Radios - Portable (6)	2020	\$ 35,000	10	\$ 37,132	\$ 38,245	\$ 39,393
Radios - Squad (4)	2009	\$ 5,300	15	\$ 5,623	\$ 5,791	\$ 5,965
Speedboard	2003	\$ 7,800	20	\$ 8,275	\$ 8,523	\$ 8,779
Squad Car 1 872	2017	\$ 48,010	5	\$ 48,010	\$ 49,450	\$ 50,934
Squad Car 2 873	2018	\$ 48,010	5	\$ 48,010	\$ 49,450	\$ 50,934
Squad Package 1	2017	\$ 22,640	5	\$ 22,640	\$ 23,319	\$ 24,019
Squad Package 2	2018	\$ 22,640	5	\$ 22,640	\$ 23,319	\$ 24,019
Squad Room Furniture	2006	\$ 8,500	20	\$ 9,018	\$ 9,288	\$ 9,567
Tasers (6)	2015	\$ 7,800	6	\$ 8,275	\$ 8,523	\$ 8,779
Total Expenditure Budget each year				\$ 76,273	\$ 83,260	\$ 47,271
Allocation included in Annual Budget				\$ 36,810	\$ 37,914	\$ 39,052
EOY 12/31/2023 Balance	\$ 198,878					
End of Year Fund Balance Estimate				\$ 159,415	\$ 114,070	\$ 105,850

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801SEQ GF eserve Fund							
Street Department	Cost of Ea	ach Piece of	<sup>F</sup> Eq	uipment			
43100- 09/11/2024	and the	Year of Rep	olac	ement			
<u>ltem</u>	Year of Acquisition	Useful Life	2	024 Cost	<u>2024</u>	<u>2025</u>	<u>2026</u>
Bucket Truck	2013	10	\$	36,071	\$ 36,071	\$ 37,153	\$ 38,268
Building - Greenway					\$ -	\$ -	\$ -
Building - Ready Mix					\$ -		
Bulk Fuel Tank System	2024	25	\$	13,000	\$ 13,000	\$ 13,520	\$ 14,061
Bulk Fuel Tank - Fill-Rite Mng System	2024	7	\$	7,000	\$ 7,000	\$ 7,280	\$ 7,571
Carpet 20 sq yds	2002	20	\$	29	\$ 29	\$ 30	\$ 31
City Car	2024	5	\$	20,000	\$ 20,000	\$ 20,800	\$ 21,632
Dump Truck (net Cost)	2011	15	\$	245,000	\$ 245,000	\$ 254,800	\$ 264,992
Dump Truck (Net Cost)	2021	15	\$	245,000	\$ 245,000	\$ 254,800	\$ 264,992
Durapatcher	2020	10	\$	7,957	\$ 7,957	\$ 8,275	\$ 8,606
Flusher (1990 model)	2009	10	\$	60,000	\$ 60,000	\$ 62,400	\$ 64,896
Front End Loader (Net Cost)	2021	3	\$	40,000	\$ 44,106	\$ 45,870	\$ 47,705
Grapple	2021	12	\$	9,124	\$ 9,124	\$ 9,489	\$ 9,869
Heating System - 4th St. Bldng		20			\$ -	\$ -	\$ -
John Deere Gator	2022	12	\$	8,000	\$ 8,487	\$ 8,826	\$ 9,180
Lighting System - 4th St. Bldng	2014	20	\$	3,275	\$ 3,275	\$ 3,406	\$ 3,542
MX 68 Router/Firewall, Access Point/UPS	2023	5	\$	6,578	\$ 6,578	\$ 6,841	\$ 7,115
Office Chair	2007	7	\$	530	\$ 530	\$ 551	\$ 573
Office Computer	2023	4	\$	2,100	\$ 2,100	\$ 2,184	\$ 2,271
Office Desk / Credenza	2006	20	\$	2,546	\$ 2,546	\$ 2,648	\$ 2,754
Overhead Door Openers - 4th St.	2007	20	\$	1,500	\$ 1,500	\$ 1,560	\$ 1,622
Overhead Doors (3) 4th St. Bldng	2007	20	\$	7,000	\$ 7,000	\$ 7,280	\$ 7,571
Pick-up Truck 1 ton Regular cab	2022	5	\$	12,000	\$ 12,000	\$ 12,480	\$ 12,979
Plow Equipment for pickup (1)	2021	10	\$	10,609	\$ 10,609	\$ 11,033	\$ 11,475
Plow Equipment for pickup (1)	2022	10	\$	10,609	\$ 10,609	\$ 11,033	\$ 11,475
Printer	2022	4	\$	371	\$ 371	\$ 386	\$ 401
Property - Ready Mix					\$ -	\$ -	\$ -
Radios (5)		15			\$ -	\$ -	\$ -
Roof - 4th Street Building		20	\$	18,035	\$ 18,035	\$ 18,756	\$ 19,507
Service Doors (2) - 4th St. Bldng	2019	20	\$	6,365	\$ 6,365	\$ 6,620	\$ 6,884
Sno-Go Snow Blower (Net Cost)	2010	20	\$	20,000	\$ 20,000	\$ 20,800	\$ 21,632
Snow Pusher	2018	6	\$	40,000	\$ 40,000	\$ 41,600	\$ 43,264
Street Sweeper (Net Cost)	2017	6	\$	129,000	\$ 129,000	\$ 134,160	\$ 139,526
ToolCat (Net Cost)	2022	3	\$	18,200	\$ 18,200	\$ 18,928	\$ 19,685
ToolCat Broom	2019	9	\$	2,864	\$ 2,864	\$ 2,979	\$ 3,098
ToolCat Brushcat	2015	12	\$	6,047	\$ 6,047	\$ 6,289	\$ 6,540
ToolCat Forks & Bucket	2015	12	\$	2,122	\$ 2,122	\$ 2,207	\$ 2,295
ToolCat Sander	2021	6	\$	2,652	\$ 2,652	\$ 2,758	\$ 2,868
ToolCat Snowblower	2015	9	\$	3,000	\$ 3,000	\$ 3,120	\$ 3,245
Tuckpointing - 4th St. Bldng		20			\$ -	\$ -	\$ -

Total Expense Budget Each Year			\$ 246,657	\$ 106,319
Acutal Cash Spent Each Year				
Annual Funding Allocation		\$ 79,600	\$ 95,520	\$ 114,624
EOY 2023 Reserve Fund Balance	\$ 165,962	\$ 245,562	\$ 94,425	\$ 102,730

801CD Civil Defense										
<u>ltem</u>	Year of Acquisition	<u>Useful Life</u>	<u>202</u>	2024 Cost		2024 Cost		<u>2024</u>	<u>2025</u>	<u>2026</u>
Outdoor Siren	1993	30	\$	20,000	\$	20,000	\$ 20,800	\$ 21,632		
Controller	2012	30	\$	16,500	\$	16,500	\$ 17,160	\$ 17,846		
Outdoor Siren	1995	30	\$	20,000	\$	20,000	\$ 20,800	\$ 21,632		
Controller	2012	30	\$	16,500	\$	16,500	\$ 17,160	\$ 17,846		
Outdoor Siren	1998	30	\$	20,000	\$	20,000	\$ 20,800	\$ 21,632		
Controller	2012	30	\$	16,500	\$	16,500	\$ 17,160	\$ 17,846		

Outdoor Siren	2009	30	\$ 20,000	\$ 20,000	\$ 20,800	\$ 21,632
Controller	2012	30	\$ 16,500	\$ 16,500	\$ 17,160	\$ 17,846
Total Expense Budget Each Year				\$ -	\$ -	\$ -
Acutal Cash Spent Each Year				\$ -		
Annual Funding Allocation				\$ 2,000	\$ 2,400	\$ 2,880
EOY 2023 Reserve Fund Balance			\$ 29,108	\$ 31,108	\$ 33,508	\$ 36,388

Version 0213/2024

801SMT GF Reserve Fund   Street Department   43100- Need to Create	Maintena	of Annual S ance - Overl ling - Sidew	ay - Chip			
<u>Item</u>	Year of Acquisitio n	<u>Useful Life</u>	2024 Cost	<u>2024</u>	<u>2025</u>	<u>2026</u>
Annual Overlay						

Annual ChipSealing
Annual Sidewalk Maintenance
Street Project (New)

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801SP GF Reserve Fund   Swimming Pool 4	5124- 06/04/	24				Со	st of Each	า Pi	ece of Eq
<u>ITEM</u>	Year of Acquisition	<u>20</u>	-	<u>Useful Life</u>	<u>2024</u>		<u>2025</u>		<u>2026</u>
Computers (2 Quantity) (Cost Each)	2018	\$	1,500	8	\$ 3,000	\$	3,090	\$	3,183
Concession Table (6 Quantity)(Cost Each)	2018	\$	1,500	15	\$ 9,000	\$	9,270	\$	9,548
Diving Board	2018	\$	4,000	10	\$ 4,000	\$	4,120	\$	4,244
Electronics	2018	\$	8,500	15	\$ 8,500	\$	8,755	\$	9,018
Fence	2018	\$	25,000	30	\$ 25,000	\$	25,750	\$	26,523
Filter Sand	2018	\$	5,000	10	\$ 5,000	\$	5,150	\$	5,305
Freezer	2018	\$	1,500	10	\$ 1,500	\$	1,545	\$	1,591
Furniture	2018	\$	16,000	10	\$ 16,000	\$	16,480	\$	16,974
Irrigation System	2018	\$	5,000	15	\$ 5,000	\$	5,150	\$	5,305
Ladders (5 Quantity) (Cost Each)	2018	\$	1,700	15	\$ 8,500	\$	8,755	\$	9,018
Lights (5 Quantity)(Cost Each)	2018	\$	10,400	25	\$ 52,000	\$	53,560	\$	55,167
Plaster and Tile	2018	\$	76,000	18	\$ 76,000	\$	78,280	\$	80,628
Pool Filters (2 Quantity) (Cost Each)	2018	\$	11,000	20	\$ 22,000	\$	22,660	\$	23,340
Pool Heater	2021	\$	36,150	10	\$ 36,150	\$	37,235	\$	38,352
Pumps (4 Quantity)(Cost Each)	2018	\$	6,000	15	\$ 24,000	\$	24,720	\$	25,462
Refridgerator	2018	\$	1,500	10	\$ 1,500	\$	1,545	\$	1,591
Resin Floor	2018	\$	28,400	20	\$ 28,400	\$	29,252	\$	30,130
Roof	2018	\$	42,000	30	\$ 42,000	\$	43,260	\$	44,558
Shade Structures	2018	\$	24,500	15	\$ 24,500	\$	25,235	\$	25,992
Slide	2018	\$	100,000	30	\$ 100,000	\$	103,000	\$	106,090
Toilets and Sinks	2018	\$	5,000	20	\$ 5,000	\$	5,150	\$	5,305
Water Heater	2018	\$	9,500	15	\$ 9,500	\$	9,785	\$	10,079
Zip Line	2018	\$	20,700	10	\$ 20,700	\$	21,321	\$	21,961
Total Expenditure Budget each year					\$ -	\$	-	\$	3,183
Allocation included in Annual Budget					\$ -	\$	12,500	\$	13,750
EOY 12/31/2023 Balance	\$ 107,336								
End of Year Fund Balance Estimate			_		\$ 107,336	\$	119,836	\$	130,403

801PRK GF Reserve Fund   Park Department 45200 - 03/26/2024										
	Year of	2024	Cost	<u>Useful</u>		2024		2025		2026
<u>ltem</u>	Acquisition			<u>Life</u>						
Pick-up Truck / Dump Box & Tommy Lift	2022	\$ 63	3,860	10	\$	63,860		66,414	\$	69,071
60" Belly Mower - Tractor	2022		1,000	4	\$	11,330		11,783	\$	12,255
City Point of Entry Signs	1997		3,000	30	\$	18,000		18,720	\$	19,469
John Deere Rotary Tiller	2022		3,500	12	\$	3,605		3,749	\$	3,899
Lawn Sprayer FIMCO	2023		1,000	5	\$	1,030		1,071	\$	1,114
Ventrac Mower	2024		2,000	4	\$	32,960		34,278	\$	35,650
Skate Park and all walking paths - Seal Coating	2023		5,000	4	\$	15,000	\$	15,600	\$	16,224
Skate Park and all walking paths - Crack Filling	2022	\$ 10	0,000	4	\$	10,000	\$	10,400	\$	10,816
City Park										
Bandshell	1999	\$ 176		30	\$		\$	183,040	\$	190,362
Picnic Tables (50) (\$1,000 each)	2015	\$ 5	5,000	20	\$		\$	5,200	\$	5,408
Play area Groundcover	2007		9,000	15	\$	19,000		19,760		20,550
Playground Equipment	2004	\$ 93	3,000	30	\$	93,000	\$	96,720	\$	100,589
Visitor Center - Remodel for ADA	1999	\$ 55	5,000	30	\$	55,000	\$	57,200	\$	59,488
Mill Creek Park										
Concession/Storage Shell/Shelter	2023	\$ 54	1,000	25	\$	54,000	\$	56,160	\$	58,406
Fishing Pier	2016	\$ 72	2,000	20	\$	72,000	\$	74,880	\$	77,875
Hockey Boards - Improvements	2014	\$ 57	7,000	20	\$	57,000	\$	59,280	\$	61,651
Lights					\$	-	\$	-	\$	-
Parking Lot	2023	\$ 8	3,000	10	\$	8,000	\$	8,320	\$	8,653
Playground Equipment	2000	\$ 57	7,000	30	\$	57,000	\$	59,280	\$	61,651
Point of Entry Signs	2007	\$ 12	2,000	30	\$	12,000	\$	12,480	\$	12,979
Skatepark Equipment/Fence	2004	\$ 35	5,000	25	\$	35,000	\$	36,400	\$	37,856
Warming House	2022	\$ 10	0,000	20	\$	10,000	\$	10,400	\$	10,816
Groen Park										
Entrance Sign	2005	\$ 12	2,000	30	\$	12,000	\$	12,480	\$	12,979
Groen Park Pedestrian Bridge	2024	\$ 75	5,000	30	\$	75,000	\$	78,000	\$	81,120
Parking Lot - Overlay	2022	\$ 8	3,000	10	\$	8,000	\$	8,320	\$	8,653
Shelter	2004	\$ 35	5,000	30	\$	35,000	\$	36,400	\$	37,856
Shelter Concrete	2004	\$ 16	3,000	30	\$	16,000	\$	16,640	\$	17,306
Lonestone Park								•		•
Playground Equipment	2022	\$ 57	7,000	30	\$	57,000	\$	59,280	\$	61,651
Play area Groundcover	2022		3,100	30	\$	3,100		3,224	\$	3,353
Shady Oak Park										
Playground Equipment		\$ 30	0,000	30	\$	30,000	\$	31,200	\$	32,448
Total Expense Budget Each Year						•		•	\$	23,071
Actual Cash Spent Each Year										*
Annual Funding Allocation					\$	46,350	\$	49,131	\$	52,079
EOY 2023	\$ 53,950				\$	100,300	\$	149,431	\$	178,440
	,				Ť	,	Ť	-,	_	-, -
				•						

No currect replacement scheduled.

Notes:
Priority for improvements to Shade Oak Park, apply for grants for Playground, Shelter, Sidewalks, and Tables.

Consider sale of Floyd Mowhawk Park - remove outdated equipment.
When Tuppers Goose needs replacement consider replacing with just sculpture, rather than a water feature.

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801IT GF Reserve Fund   Technology Equipment   49950 - 04/0	3/2024					Cost of Eac	ch Piece of E
	Purchase		<u>Useful</u>				
<u>ITEM</u>	<u>Year</u>	2023 Cost	<u>Life</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Firewall - Main - Meraki MX95 Router	2022	\$ 15,500	5	\$ 15,500	\$ 15,965	\$ 16,444	\$ 16,937
Firewall - PD Cisco FirePower 1010	2022	\$ 6,200	5	\$ 6,200	\$ 6,386	\$ 6,578	\$ 6,775
Server - Hyper V16 ProLiant ML 350	2023	\$ 21,320	5	\$ 21,320	\$ 21,960	\$ 22,618	\$ 23,297
Switches - Network - City Hall top, bottom & Training Room	2020	\$ 18,500	6	\$ 18,500	\$ 19,055	\$ 19,627	\$ 20,215
Wireless Access Points (5) Each	Ongoing	\$ 1,550	4	\$ 1,550	\$ 1,597	\$ 1,644	\$ 1,694
Telephone System	2020	\$ 27,000	15	\$ 27,000	\$ 27,810	\$ 28,644	\$ 29,504
Encoder - Granicus		\$ 6,200	5	\$ 6,200	\$ 6,386	\$ 6,578	\$ 6,775
iPads (10 - Mayor/Council/Attorney, J,K,B (Two per year)	Ongoing	\$ 3,000		\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278
Website Cost		\$ 4,100		\$ 4,100	\$ 4,223	\$ 4,350	\$ 4,480
License Renewals	Ongoing	\$ 3,000		\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278
				\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
Total Expense Budget Each Year					\$ 12,206	\$ 10,715	\$ 24,696
Annual Funding Allocation					\$ 24,102	\$ 24,825	\$ 25,570
End of Year Balance 12/31/2023				\$ 14,305	\$ 26,202	\$ 40,311	\$ 41,186

The Reserve Fund Allocation is the sum of all Shared Technology budgets throughout the organization plus \$2,000 from Clerk Dept.

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# **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

Agenda Iten	1:
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**Attachments:** 

Resolution 2025-02: Voting Operations, Technology, & Election Resources (VOTER) Account Agreement

# Subject | Summary:

A law was passed in 2023 allocating funds for Election costs. The funds have been dispersed to counties. Fillmore County does pays many election cost without asking cities and townships for reimbursement. The county is asking to retain these VOTER funds to help ease the cost of election related expenses they we incur as a County.

Allocated funds total given to Fillmore in 2023: \$6,610.54 and for 2024: \$25,574.88.

Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount	
Ongoing Cost	:
One-Time Cost	:
Included in Current Budget?:	
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital):	
Account Code:	
Background:	

2025-02 Chatfield VOTER Account Muncipality Agreement with Fillmore County.pdf

# Resolution 2025-02 Voting Operations, Technology, & Election Resources (VOTER) Account Agreement

BY AND BETWEEN: Fillmore County

AND: City of Chatfield

**WHEREAS,** On July 20, 2023, the Office of the Secretary of State completed the electronic transfer of \$1.25 million in electronic payments to counties, of which Fillmore County's share is \$6,610.54, for the Voting Operations, Technology, & Election Resources (VOTER) Account in accordance with the requirements of Minnesota Statutes section 5.305,

And

WHEREAS, Fillmore County has received/will receive \$25,574.88 in 2024 for the VOTER Account funds,

And

WHEREAS, Fillmore County may continue to receive voter funds in future years,

And

**WHEREAS,** Fillmore County has a good relationship with the local units of government and wishes to work with its local units of government to determine how the funds will be allocated within the county,

And

WHEREAS, Fillmore County currently administers the absentee and mail balloting for all precincts,

And

**WHEREAS,** Fillmore County pays for all maintenance for all election equipment utilized by the local units of government, organizes and provides training, provides cyber-security and other electronic/data services, and a variety of other duties which the local units of government want them to continue,

And

**WHEREAS,** Fillmore County and the local unit of government signing this agreement desire that Fillmore County continue to provide the same election services in exchange for keeping the VOTER funds in 2023, 2024, and future years. Furthermore, if either party wishes to terminate this agreement, they must provide 90 day written notice. Written notice to the County shall be given to the Fillmore County Auditor Treasurer. Written notice to the local unit of government shall be given to the City or Township clerk.

And

**WHEREAS,** Fillmore County and the local unit of government which has signed this agreement acknowledge good and valuable consideration for this agreement and also acknowledge that they have had the opportunity to review this agreement with their respective attorneys and/or legal counsel,

**NOW, THEREFORE, BE IT RESOLVED**, that the City of Chatfield does hereby agree to allow Fillmore County to retain all Voting Operations, Technology, & Election Resources (VOTER) Account Funds received in 2023, 2024, and future

years as long as Fillmore County continues to provide the same or similar election related services for the City of Chatfield in accordance with this agreement.
Adopted this day of, 2024
{Insert name of Council member/Town Board member} moved the approval of the foregoing agreement and the same was declared adopted upon unanimous vote of all members present. Absent:
Attested and witnessed:
{City or Township Clerk}



# **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

**Agenda Item:** CCTV Programming Coordinator

Subject | Summary: Appointment of Programming Coordinator

Agenda Category: Consent Agenda Submitted By: Michele Peterson

**Recommended Motion:** 

**Community Engagement and Outreach:** 

FISCAL IMPACT:

Amount: \$7,284 per year

Ongoing Cost: Yes

One-Time Cost: No

Included in Current Budget?: Yes

**FISCAL DETAILS:** 

Fund Name(s) (Operations | Capital): CCTV Operations

**Account Code:** 

Background: The CCTV Board recommended approval of this contract for consulting services for the

Programming Coordinator position.

Attachments:

Programming Coordinator.pdf



# **Contract for Consulting Services**

This agreement is made between the City of Chatfield, a Minnesota municipal corporation, (hereinafter "City") and

Consultant:	First Network Systems	/ Damon Lueck
<u>Addres</u>	S:	
City,	State:	Zip Code:

(hereinafter "Consultant"), for following role, time period & compensation.

Role: Chatfield Cable Television Programming Coordinator
Beginning: 01/01/2025 Ending: 12/31/2025
Compensation: \$7,284 per year (\$607/month)

- 1. This consultant will serve as the primary individual responsible for the technical aspects of the cable television access board and the operations of the local access channel, CCTV. This position works closely with the Cable Television Liaison and Seasonal Coordinators.
- 2. The primary duties include but are not limited to:
  - a. Maintain an accurate inventory of all equipment, maintain the equipment and coordinate the use of that equipment.
  - b. Plan for equipment upgrades and replacement.
  - c. Edit video and audio and arrange for edited content to broadcast on the local television channel and on social media.
  - d. Coordinate Social Media posts and Programming, as well as respond to Social Media inquiries.
- 3. Compensation for these services will be payable in equal installments monthly after submitting an invoice for services (by the 5<sup>th</sup> of the month following the month services were provided). The first payment will be made within fifteen days of completion of the first month of services provided each month thereafter upon receipt of an invoice.
- 4. Consultant shall not receive any reimbursement from the City for any travel expenses or meals while performing any duties required by this agreement unless approved in advance by the Cable Television Access Board.
- 5. Consultant, during the period this agreement, shall be considered an independent contractor and not an employee of the City of Chatfield. The consultant is required to maintain motor vehicle insurance throughout the duration of the contract.
- 6. Either party may terminate this agreement during its term for any reason upon the giving of 30 days prior written notice to the other. In the event the City terminates the agreement before the end of the term set forth, Consultant shall not be entitled to any payment for a period in which services are not performed. Otherwise, this agreement shall terminate on the end date specified above.

Agreed to between the parties hereto, the day and month	
Contractor Sign & Date	Mayor Sign & Date

# Chatfield Cable Access Minutes Wednesday, December 11, 2024, 6:30 p.m.

# City Council Chambers, Thurber Building, 21 Second Street SE Members Present: Josh Broadwater, Damon Lueck, Lynda Karver, Rick Irish and Andy OConnor

- A. Call to Order
  - -Meeting called to order by Andy
- B. Approval of agenda as presented
  - First: Lynda Second: Damon
- C. Approval of October Minutes
  - First: Lynda Second: Damon
- D. Scheduling Coordinator
  - -Damon has been doing the scheduling for several months, do we open this up again or have Damon continue, with a contract obviously, in this position?
  - -After discussion, board makes a decision to offer officially to Damon at the same salary and responsibilities

First: Josh Second: Lynda, all in favor, with Damon abstaining, to send as consent item to City Council

- E. State VB and FB Reimbursement
  - -Approval of any reimbursement requests for State VB and FB, including those from VB coordinator Eb Allen.
  - -Motion to approve reimbursements, again with the cap of \$800
  - AND Update to contract verbiage to cover state tournament reimbursements First: Damon Second: Josh All in favor
- F. Football Press Box update
  - -As you can see when going past the FB field, the new press box is in the home stretch. CCTV will occupy the upper middle space, more to come soon.
- G. New Business?
  - -Replace the banner on CCTV booth in gym, cap of a \$1000
  - First: Josh Second: Lvnda -All in favor
  - -Andy to check with Kay on promotional items/apparel expenditures
  - -Checking into student representative, and solidifying board members
- H. Adjourn

First: Josh Second: Ricky



# **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

**Agenda Item:** Ability Building Community Agreement

Subject | Summary: Agreement for cleaning services of municipal buildings.

Agenda Category: Consent Agenda Submitted By: Michele Peterson

**Recommended Motion:** 

**Community Engagement and Outreach:** 

FISCAL IMPACT:

Amount: \$50.16 per hour

**Ongoing Cost**: Yes

One-Time Cost: No

Included in Current Budget?: Yes

**FISCAL DETAILS:** 

Fund Name(s) (Operations | Capital):

**Account Code:** 

Background:

Attachments:

The City of Chatfield 12.24.pdf



1911 14th Street NW . Rochester, MN 55901 . www.abcinc.org

# Contractual Agreement Between The City of Chatfield and Ability Building Community

#### Scope of Work:

Ability Building Community, herein referred to as "Vendor" will provide a supervised crew to provide custodial services to Chatfield City Hall, herein referred to as "Vendee". The location of the worksite is: 21 2<sup>nd</sup> Street SE Chatfield, MN 55923.

A specific list of tasks can be found on-site in the ABC worksite book, but will generally consist of: vacuuming carpeted areas, cleaning, mopping and/or dusting all resilient surfaces such as floors, ledges, furniture and picture frames, cleaning restrooms, emptying trash, sweeping building garages and washing interior windows. In addition to City Hall, tasks will be performed at the City Park, Fire Station and Water Plant.

# **Uniform and other requirements:**

No uniform requirements.

Vendee will provide all equipment and chemicals as well as all paper supplies and trash can liners. Vendor will provide all personal protective equipment. (Any Vendee supplied chemical changes require updated SDS sheets, and prior approval before use).

## Schedule:

The crew will provide the above services two days per week on Mondays & Thursdays from approximately 9:00am – 2:00pm. Additional days may be added if mutually agreed upon by Vendor and Vendee. In the event of inclement weather, when driving conditions are dangerous, Vendor reserves the right to postpone, reschedule, or cancel services for the day. Individuals' health and safety cannot be jeopardized due to dangerous driving conditions. Vendor is closed on ABC's listed holidays/closed days and employees will not be scheduled to work those days. 2026 Holiday schedule will be submitted by 12/15/25.

#### 2025 Holiday/Closed Days

Wednesday January 1st (New Year's)

Monday May 26<sup>th</sup> (Memorial Day)

Friday July 4th (Independence Day)

Tuesday August 12th (ABC Recognition Banquet - All Crews End by 4:00pm)

Monday September 1<sup>st</sup> (Labor Day)

Thursday November 27th & Friday November 28th (Thanksgiving)

Wednesday December 24th, Thursday December 25th & Friday December 26th (Christmas)

Wednesday December 31st (All crews end by 4:00pm)



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If vendee would like to request to switch service days due to a holiday/closed day, contact must be made with the below vendor contact at least two weeks prior. Vendor will do their best to accommodate schedule changes, but cannot guarantee a schedule change can occur.

Vendor's primary contact: Kristen Swirtz, communitycontracts@abcinc.org, 507-535-7123

Vendee's primary contact: Michele Peterson, 507-867-1518, mpeterson@ci.chatfield.mn.us

#### Terms:

The terms of this work agreement are in effect for the 2025 calendar year and may be extended by mutual agreement of both parties. An updated contract will be generated at the beginning of each calendar year. Either party may cancel this agreement in thirty (30) working days by providing written notice.

#### **Invoice and Payments:**

Vendor will charge \$50.16 per crew hour for the services outlined in this contractual agreement. Vendee will be billed following services, with payment due within thirty (30) days of invoice date. Vendee may be subject to a late fee for payments received after 45 days of the invoice date. This rate will be reviewed annually. Unless noted invoices will be sent electronically.

Billing Contact for Vendee: kcoe@ci.chatfield.mn.us

Billing Contact for Vendor: <a href="mailto:accountsreceivable@abcinc.org">accountsreceivable@abcinc.org</a>

It is understood that the Vendor's staff and individuals served are Vendor's employees, and Vendor will cover all wages, benefits, withholding taxes, and workers compensation insurance.

#### **Health & Safety:**

The Vendee will provide a safe working environment for ABC employees. The Vendee will provide personal protective equipment (when applicable). This may include gloves, eye/face protection, etc. Safety Data Sheets (SDS) will also be provided for any products or materials which ABC employees may be expected to use or handle. ABC personnel will perform safety evaluations of the work areas at a minimum of once yearly. ABC employees will be required to follow all safety policies put in place by the Vendee. If ABC employees do not follow proper safety policies, the Vendee will immediately notify contact person listed above as vendor primary contact. It is ABC's responsibility to ensure that all its employees are following established safety policies.

## **Equal Opportunity Statement**

It is the policy of the Vendor to provide equal employment opportunities to individuals without regard to disability, race, color, sex, marital status, or national origin.



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### **Compliance with Laws and Regulations**

In the performance of services under this agreement, Vendor and Vendee agree to comply with all HIPAA, Federal, State, and local laws, ordinances, rules, and regulations.

Except as otherwise provided in this agreement, Vendee may not use or disclose **Protected Health Information (PHI)** they may obtain by any means through the course of contracting services from Vendor, unless specified in this agreement, and provided that such use or disclosure does not violate the **Health Insurance Portability and Accountability Act (HIPAA)** and its implementing regulations, including but not limited to 45 Code of Federal Regulations parts 142, 160, 162, and 164, hereinafter referred to as the Privacy Rule. The uses and disclosures of PHI may not exceed the limitations applicable to the Vendor under the regulations except as authorized.

The Vendee shall not use or further disclose PHI other than as permitted or required by this agreement, or as required by law. The Vendee shall use appropriate safeguards to prevent use or disclosure of PHI other than as provided for by this agreement. The Vendee shall report to the Vendor any use or disclosure of the PHI not provided for by this agreement or otherwise in violation of the Privacy Rule.

#### **Human Rights Provision:**

Workers assigned to this job may be considered vulnerable adults. Vendor requests any suspected abuse or negligence issues related to the workers' vulnerability be reported to the Vendor contact to take appropriate action. Further information about the workers should be considered confidential and subject to the same protection as other employee information under the Federal and State Data privacy laws.

	Kush Suns	
Michele Peterson, City Administrator	Kristen Swirtz	
City of Chatfield	Ability Building Community	
	12-10-24	
Date	Date	

5



# CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 13, 2025

Agenda Item: Smith Schafer Audit Engagement Ag	reement
Subject   Summary: Annual agreement for comple	tion of the 2024 Financial Audit.
Agenda Category: Consent Agenda	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount:	
Ongoing Cost :	
One-Time Cost :	
Included in Current Budget?:	
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital):	
Account Code:	
Background:	
Attachments:	

Smith Schafer Audit Engagement Letter - 2024.pdf



January 2, 2025

Honorable Mayor and Members of the City Council City of Chatfield, Minnesota 21 SE 2nd Street Chatfield, Minnesota 55923

The following represents our understanding of the services we will provide City of Chatfield, Minnesota.

You have requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Chatfield, Minnesota, as of December 31, 2024, and for the year then ended, and the related notes, which collectively comprise City of Chatfield, Minnesota's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1. Management's discussion and analysis
- 2. Schedule of City and Non-Employer Proportionate Share of Net Pension Liability
- 3. Schedule of City Contributions to Pension Plans
- 4. Schedule of Changes in the Fire Relief Association Net Pension Asset and Related Ratios
- 5. Schedule of City Contributions and Non-Employer Contributing Entities for the Chatfield Fire Department Relief Association

Supplementary information other than RSI will accompany City of Chatfield, Minnesota's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1. Financial data included in the management's discussion and analysis
- 2. The Combining and Individual Non-Major Fund financial statements and schedules
- 3. Supplementary financial information

Offices in: Twin Cities • Rochester • Red Wing www.smithschafer.com | info@smithschafer.com

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

1. Introductory section, including elected and appointed officials

#### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
  error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
  sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material
  misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,
  forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  the entity's internal control. However, we will communicate to you in writing concerning any significant
  deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that
  we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of City of Chatfield, Minnesota.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the
  aggregate, that raise substantial doubt about City of Chatfield, Minnesota's ability to continue as a going
  concern for a reasonable period of time.

Our engagement is not designed to detect immaterial misstatements, including those caused by error, fraud, theft, illegal acts, any wrongdoing within the entity, or noncompliance with laws and regulations. However, we will inform the appropriate level of management and those charged with governance, as AICPA professional standards require, of material errors, evidence of fraud, or information that come to our attention that indicates fraud may have occurred. In addition, we will discuss with you and, when appropriate, those charged with governance, matters involving noncompliance or suspected noncompliance with laws and regulations that come to our attention during the course of the audit, or through information provided by other parties, unless they are clearly inconsequential.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

As part of our audit process, we may request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Our audit does not relieve you or management of your respective responsibilities.

# **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City of Chatfield, Minnesota's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence:
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by Smith, Schafer & Associates, LTD;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

#### **Nonattest Services**

With respect to any nonattest services, we will perform the following:

- Assist in preparing the financial statements and related notes of City of Chatfield, Minnesota in conformity with U.S. generally accepted accounting principles based on information provided by you
- Recommend Bookkeeping adjustments
- Assist City in Implementation of GASB Statement No. 101, Compensated Absences
- Provide other general consultation as requested by you from time to time

We will not assume management responsibilities on behalf of City of Chatfield, Minnesota. However, we will provide advice and recommendations to assist management of City of Chatfield, Minnesota in performing its responsibilities.

City of Chatfield, Minnesota's management is responsible for (a) making all management decisions and performing all management functions; (b) designating an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee our services; (c) evaluating the adequacy of the services performed; (d) accepting responsibility for the results of the services performed; and (e) establishing and maintaining the system of internal control, including monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional
  judgment, reserves the right to refuse to do any procedure or take any action that could be construed as
  making management decisions or assuming management responsibilities, including determining account
  coding and approving journal entries.

#### Reporting

We will issue a written report upon completion of our audit of City of Chatfield, Minnesota's basic financial statements. Our report will be addressed to the governing body of City of Chatfield, Minnesota. We cannot provide assurance that an unmodified opinion will be rendered. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement without expressing an opinion. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

# Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

You agree to provide us with a draft of any document that will contain, accompany or incorporate by reference the audited financial statements and our auditor's report thereon prior to the issuance of such document to third parties. You agree not to issue such document until we have provided our permission to do so.

Our responsibility for other information in documents containing the audited financial statements and our auditor's report does not extend beyond the financial information identified in our report. We have no responsibility for determining whether such other information contained in these documents is fairly stated and will not express an opinion or provide any form of assurance thereon. We will read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information appears to be materially misstated.

# Other (Continued)

If we receive the other information prior to the date of our auditor's report on the financial statements, our auditor's report will describe our responsibilities related to the other information. If, based on procedures we perform, we conclude that an uncorrected material misstatement of the other information exists, we will describe it in our report.

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

# Provisions of Engagement Administration, Timing, Fees

Jason Boynton is the engagement principal for the audit services specified in this letter. Their responsibilities include supervising the engagement team's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

The fee for the audit of the City's financial statements for the year ended December 31, 2024 will not exceed \$33,000, including expenses. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We will communicate to management and those charged with governance in a separate letter those significant deficiencies or material weaknesses in the system of internal control relevant to the audit of financial statements that we have identified during our audit and that are required to be communicated under AICPA professional standards. This communication of internal control related matters is intended solely for the information and use of management, the audit committee or those charged with governance. The communication is not intended to be, and should not be, distributed to anyone other than these specified parties.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

It is our policy to keep records related to this engagement for seven years. However, Smith, Schafer & Associates, LTD does not keep any original client records, so we will return those, if any, to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

## **Provisions of Engagement Administration, Timing, Fees (Continued)**

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this Agreement, or as we determine professional standards require. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines. If this engagement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

Smith, Schafer & Associates, LTD's liability for all claims, damages, and costs arising from this engagement is limited to two times the total amount of fees paid by you to Smith, Schafer & Associates, LTD for the service giving rise to this liability. If there are no fees charged to you by Smith, Schafer & Associates, LTD, notwithstanding anything to the contrary in this agreement, Smith, Schafer & Associates, LTD shall not be liable for any lost profits, indirect, special, incidental, punitive or consequential damages of any nature even if we have been advised by you of the possibility of such damages.

You agree to hold us harmless from any and all claims which arise from knowing misrepresentations to us, or the intentional withholding or concealment of information from us by your management. You also agree to indemnify us for any claims made against us by third parties, which arise from any of these actions by your management. The provisions of this paragraph shall apply regardless of the nature of the claim.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures:
- Representations we requested from management;
- · Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Smith, Schafer & Associates, LTD and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Smith, Schafer & Associates, LTD's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

To ensure that Smith, Schafer & Associates, LTD's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement principal before entering into any substantive employment discussions with any of our personnel.

## **Provisions of Engagement Administration, Timing, Fees (Continued)**

Any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and the parties will engage in the mediation process in good faith. Any mediation initiated as a result of this engagement shall be administered within Olmsted County, Minnesota, by a mutually agreed upon mediator, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Minnesota law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The parties participating in the mediation shall bear their own costs, except that any charges assessed by the mediation organization shall be shared equally by the participating parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Jason Boynton, CPA
SMITH, SCHAFER & ASSOCIATES, LTD
Principal
RESPONSE:
This letter correctly sets forth our understanding of City of Chatfield, Minnesota.

Acknowledged and agreed on behalf of City of Chatfield, Minnesota by:

By: Title:



# **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

Agenda Item: Board Resignation	
Subject   Summary: Accept the resignation of Chras well as the Charter Commission.	is Giesen from the Heritage Preservation Committee
Agenda Category: Consent Agenda	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount:	
Ongoing Cost	:
One-Time Cost	:
Included in Current Budget?:	
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital):	
Account Code:	
Background:	
Attachments:	
Giesen Resignation.pdf	



# **HPC/Charter Commission Resignation**

From Christopher Giesen < Christopher. Giesen @ Dairyland Power.com >

Date Tue 1/7/2025 3:14 PM

To Michele Peterson <mpeterson@ci.chatfield.mn.us>; Alison Bentley <ABentley@ci.chatfield.mn.us>

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Happy New Year Michele and Alison,

I wanted to send a note to confirm that I will officially no longer be a resident of Chatfield as of 2/1/25 and will need to resign my positions from the HPC and Charter Commission effective that date. It has been a pleasure volunteering to help the City of Chatfield for the past 10 years on HPC and past 9 on Charter and appreciate the Mayor's appointment, the council's confidence, and your support as staff! Of course I'm always happy to chat if any questions come up and will apologize in advance for causing you to need to replacements for two boards....but again thank you for the opportunity to serve!

Thanks for all you do for Chatfield!

Chris

Christopher Giesen
Manager, Community and Economic Development
Dairyland Power Cooperative
3200 East Avenue South
P.O. Box 817, La Crosse, WI 54602-0817

Office Phone: 608.787.1310 Mobile: 507.990.1822

Christopher.Giesen@DairylandPower.com

www.DairylandPower.com

This email may contain confidential or proprietary information. If you believe you have received this message in error, please notify the sender by reply and delete the message.

Dairyland Power Cooperative is an equal opportunity provider and employer.

"Zero By Choice - Everyone Home Safe Every Day"



# **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

Agenda Item: 2025 Olmsted County Maintenance Agreement

Subject | Summary: Annual Maintenance Agreement

Agenda Category: Consent Agenda Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost:

One-Time Cost:

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Complete with Docusign 2025 Chatfield cover .pdf



Public Works 1188 50<sup>th</sup> Street SE Rochester, MN 55904 Phone: 507-328-7070

E-mail: <a href="mailto:pwservice@olmstedcounty.gov">pwservice@olmstedcounty.gov</a>

December 23, 2024

Beth Carlson City of Chatfield Clerk 21 East 2<sup>nd</sup> Street Chatfield, MN 55923

Subject: 2025 Maintenance Agreement

Dear Beth:

Enclosed is the 2025 maintenance agreement between Olmsted County and the City of Chatfield providing payment to the City of Chatfield to maintain a portion of CSAH 10 within the city limits of Chatfield.

Please sign the agreement and return to me at your earliest convenience. Once executed by the Director of Public Works, you will receive a copy.

If you have questions, I may be reached at 507-328-7070.

Sincerely,

Chad Schuman

DocuSigned by:

Chad Schuman

Highway Maintenance Engineer

Encl.

C: Jeff Webster, Eyota Area Supervisor

# OLMSTED COUNTY and CITY OF CHATFIELD ROUTINE MAINTENANCE AGREEMENT

Routine Maintenance Performed by the City on:

Total Agreement Amount \$2,958.58

10

This Agreement is between Olmsted County, acting through its Public Works Department ("County") and City of Chatfield acting through its City Council ("City").

## **Recitals**

- *I.* Under Minnesota Statutes § 163.02, 160.21, Subd. 1, 160.23 and 162.17 the County and the City wish to enter into an agreement that will provide routine maintenance performed by the City on certain County State Aid and County highway(s) located within the City limits upon such terms and conditions hereafter set forth; and
- 2. The County will reimburse the City for the maintenance performed; and

## Agreement

- 1. Term of Agreement; Survival of Terms;
  - 1.1 Effective date. This Agreement will be effective on January 1, 2025.
  - **1.2** Expiration date. This Agreement will expire on **December 31, 2025**, or when all obligations have been satisfactorily fulfilled, whichever occurs first.
  - 1.3 Survival of terms. All clauses which impose obligations continuing in their nature and which must survive in order to give effect to their meaning will survive the expiration or termination of this Agreement, including, without limitation, the following clauses: 7. Liability; Worker Compensation Claims; Insurance; 9. State Audits; 10. Government Data Practices; 11. Governing Law; Jurisdiction; Venue; and 13. Force Majeure.

## 2. Agreement Between the Parties

- 2.1 Maintenance by the City
  - **A. Location.** The City will perform routine maintenance of the following portions of the county highway system within the Corporate City limits:
    - On CSAH 10 beginning at the intersection of Trunk Highway No. 52 and Union Street in the City of Chatfield; thence East on Union Street to Avenue "C", thence North to Wahlen Valley Road NE. Five-tenths (0.50) mile.
  - **B.** Total Mileage. The total county highway mileage for the routine maintenance performed under this Agreement consists of 0.50 two-lane miles.
- **2.2** *Maintenance Responsibilities (Reimbursable)* The City will perform the following routine maintenance duties to the satisfaction of the County's Highway Maintenance Engineer. All materials used in the performance of said routine maintenance must comply with the State's current "Standard Specifications for Construction".

- A. Maintain the county highway(s) to keep them smooth and in good repair for the passage of traffic and free from all obstructions and impediments to traffic. This includes restoration of utility openings, and all necessary patching of the roadbed and removal of obstacles.
- **B.** Keep the traveled roadway free and clear of ice, snow, litter, debris, and any other foreign matter of any nature.
- C. Sand, salt or chemically treat the traveled roadway as necessary to provide for safe public travel.
- **D.** Maintain the roadway drainage system by addressing erosion issues and keeping storm sewer, culverts and ditches clear from sediment and ice buildup.
- **E.** Dispose of all snow, litter, debris and any other foreign matter collected upon, along or adjacent to the county highway proper and within the county highway right-of-way limits according to all applicable laws, ordinances, and regulations.
- **F.** Promptly notify County for defective/damaged roadway markings, traffic control devices and safety devices. The County will place, install and maintain at all times suitable guide signs, warning signs, and route markers for the guidance of traffic on the highway(s).
- **G.** Furnish all labor, materials, tools, equipment and any other necessary items to perform the routine maintenance duties covered under this agreement.
- **2.3** Other Maintenance Responsibilities; Agreements (Non-reimbursable) The City is responsible for performing the following routine maintenance duties, without cost or expense to the County:
  - **A.** Keep the pedestrian user areas of the walkways, medians, pedestrian ramps and curb and gutter free and clear of ice, snow, litter, debris, and any other foreign matter of any nature.
  - **B.** Sand, salt or chemically treat, and repair joints and panels in the pedestrian user areas of the walkways, medians, pedestrian ramps, and curb and gutter.
  - C. Maintain pedestrian facilities (trails and sidewalks) that are not the responsibility of the adjacent property owners.
  - **D.** Maintain any other facilities located within the county highway right of way that are covered under other agreements. This Agreement does not supersede any other agreements between the parties.

# 2.4 Traffic Control

- A. The City may partially block the county highway to perform the routine maintenance under this Agreement. In cases of emergency, the City may block the county highway(s) and prevent passage of traffic thereon. At no time, however, may the City continue to obstruct the free passage of traffic on the county highway(s) for a longer period of time than is reasonably required for making the necessary repairs.
- **B.** The City may close the county highway(s) to travel as necessary for the repair or installation of water or gas mains, cable TV, fiber optic cables, electric or telephone cables and storm or sanitary sewers. The City must give the County ten days written notice and obtain a permit before such repairs or installation, except for extraordinary emergencies.
- C. The City will not close any portion of the county highway(s) to traffic for reasons other than those set forth above and in no event for a time longer than necessary to complete the required maintenance work. In the event of the total blocking or closing of the county highway(s), the City must provide a suitable detour during such time.
- **D.** Public notices shall be made for any scheduled road closures by the City.

- **E.** The City must conduct all county highway partial and total closures in conformance with the current Minnesota Manual on Uniform Traffic Control Devices (MNMUTCD) and Temporary Traffic Control Zone Layouts Field Manual.
- **2.5** City's Failure to Adequately Maintain. If the City fails to perform any of the routine maintenance according to the terms of this Agreement, the County may reduce the amount payable to the City by either an amount judged to be fair and equitable for such routine maintenance, or, if the County performs such routine maintenance, by the actual cost of the maintenance performed by the County in accordance with this Agreement.
- 2.6 Extraordinary Maintenance. The City is not required to perform any extraordinary maintenance, construction or reconstruction under this Agreement. If the City is willing to perform extraordinary maintenance, and the County's Highway Maintenance Engineer approves such performance, the parties to this Agreement must enter into a separate agreement therefore. No expenses may be incurred on the extraordinary maintenance prior to the full execution of such an agreement.
- **2.7** *Inspection of City Performed Maintenance.* Authorized representatives of the City and the County will jointly inspect the involved county highways on a regular basis during the life of this Agreement to determine if the routine maintenance is being performed according to the terms of this agreement.

# 3. Basis of County Cost

The County's payment to the City for routine maintenance will be based on the length of two-lane mile roadway times the dollar value to be paid per two-lane mile per City fiscal year. Fractional miles (to the hundredth of a mile) will be used in computing the amounts payable under this Agreement.

# 4. County Cost and Payment by the County

*County Cost*: The Minnesota Department of Transportation – District 6 had established the cost per two-lane mile for a portion of TH 63 to be \$3,904.00 in 2004. An increase of 2.0% per year was applied for a 2025 rate of \$5917.16 per two-lane mile. The City and County agree to apply the same cost basis to the county highways maintained by the City within the corporate limits.

- **4.1 Conditions of Payment.** The County will make a lump sum payment to the City for routine maintenance performed, on a quarterly basis, on or after March 31, June 30, September 30, and December 31 of each City fiscal year after the following conditions have been met:
  - **A.** Encumbrance by the County of the necessary funds for the routine maintenance payment amount.
  - **B.** Execution of this Agreement and transmittal to the City.
  - C. The County's receipt of an invoice from the City for the applicable quarter, signed by the County's authorized representative attesting that all routine maintenance has been performed in full conformity with this Agreement.
    - **i.** The invoice must indicate the amount, if any, deducted from the estimated quarterly payment under Article 2.5 and 2.6 of this Agreement.
    - **ii.** The City will keep records and accounts that enable it to provide the County, when requested, with documentation itemizing the labor, materials and equipment used to perform the routine maintenance.

# 5. Authorized Representatives

Each party's Authorized Representative is responsible for administering this Agreement and is authorized to give and receive any notice or demand required or permitted by this Agreement.

**5.1** The County's Authorized Representative will be:

Name/Title: Chad Schuman, Highway Maintenance Engineer (or successor)

Address: 2122 Campus Dr. SE, Suite 200, Rochester, MN 55904

Telephone: 507-328-7188

E-Mail: chad.schuman@olmstedcounty.gov

**5.2** The City's Authorized Representative will be:

Name/Title: Ms Michele Peterson, City of Chatfield Clerk Address: 21 SE Second Street, Chatfield, MN 55923

Telephone: 507-867-1518

E-Mail: mpeterson@ci.chatfield.mn.us

# 6. Assignment; Amendments; Waiver; Contract Complete

- **6.1** Assignment. Neither party may assign or transfer any rights or obligations under this Agreement without the prior consent of the other party and a written assignment agreement, executed and approved by the same parties who executed and approved this Agreement, or their successors in office.
- **6.2** Amendments. Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original Agreement, or their successors in office.
- **6.3** Waiver. If a party fails to enforce any provision of this Agreement, that failure does not waive the provision or the party's right to subsequently enforce it.
- **6.4 Contract Complete.** This Agreement contains all prior negotiations and agreements, with respect to routine maintenance, between the County and the City. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

## 7. Liability; Worker Compensation Claims; Insurance

- 7.1 Each party is responsible for its own acts, omissions and the results thereof to the extent authorized by law and will not be responsible for the acts and omissions of others and the results thereof. Minnesota Statutes Chapter 466 and other applicable law govern liability of the City and the County. Notwithstanding the foregoing, the City will indemnify, hold harmless, and defend (to the extent permitted by the Olmsted County Attorney's Office) the County against any claims, causes of actions, damages, costs (including reasonable attorney's fees), and expenses arising in connection with the project covered by this Agreement, regardless of whether such claims are asserted by the City's contractor(s) or consultant(s) or by a third party because of an act or omission by the City or its contractor(s) or consultant(s).
- **7.2** Each party is responsible for its own employees for any claims arising under the Workers Compensation Act.
- **7.3** The City may require its contractor to carry insurance to cover claims for damages asserted against the City's contractor.

## 8. Nondiscrimination

Provisions of Minnesota Statutes § 181.59 and of any applicable law relating to civil rights and discrimination are considered part of this Agreement.

# 9. Government Data Practices

The City and County must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided under this Agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the City or the County under this Agreement. The civil remedies of Minnesota Statutes §13.08 apply to the release of the data referred to in this clause by either the City or the County.

# 10. Governing Law; Jurisdiction; Venue

Minnesota law governs the validity, interpretation and enforcement of this Agreement. Venue for all legal proceedings arising out of this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Olmsted County, Minnesota.

#### 11. Termination

**By Mutual Agreement**. This Agreement may be terminated by mutual agreement of the parties or by either party upon thirty (30) days' notice, in writing and delivered by certified mail or in person.

# 12. Force Majeure

Neither party will be responsible to the other for a failure to perform under this Agreement (or a delay in performance), if such failure or delay is due to a force majeure event. A force majeure event is an event beyond a party's reasonable control, including but not limited to, unusually severe weather, fire, floods, other acts of God, labor disputes, acts of war or terrorism, or public health emergencies.

# 13. Business Records

Each party shall keep such business records pursuant to this Agreement as would be kept by a reasonably prudent practitioner engaged in the profession of highway maintenance work. Each party shall maintain such records for at least 6 years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period. All accounting records shall be kept in accordance with generally accepted accounting practices. Each party shall have the right to audit and review all such documents and records at any time during the other party's regular business hours or upon reasonable notice. These records are subject to examination, duplication, transcription and audit by either party and either the Legislative or State Auditor of the State of Minnesota pursuant to Minnesota Statute § 16C.05, subd 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract.

## **CITY OF CHATFIELD**

# The undersigned certify that they have lawfully executed this contract on behalf of the Governmental Unit as required by applicable

Governmental Unit as required by applicable charter provisions, resolutions or ordinances.	Governmental Unit as required by applicable resolutions or ordinances			
By: Mayor	By: Chairperson, County Board			
Attest:Clerk	Attest: Clerk-Administrator			
Date:	Date:			

**OLMSTED COUNTY** 

The undersigned certify that they have lawfully

executed this contract on behalf of the



#### **CITY COUNCIL MEETING STAFF REPORT**

Meeting Date: January 13, 2025

Agenda Item: Accounts Payable Claim Listings

Subject | Summary: Council will consider approval of accounts payable.

Agenda Category: Submitted By: Michele Peterson

**Recommended Motion:** 

**Community Engagement and Outreach:** 

FISCAL IMPACT:

Amount:

**Ongoing Cost:** 

**One-Time Cost:** 

Included in Current Budget?:

**FISCAL DETAILS:** 

Fund Name(s) (Operations | Capital):

**Account Code:** 

Background:

Attachments:

Batch Listing.1 - 2025 01FA01 \$78,434.49.pdf

Batch Listing.2 - 2025 01FA01U \$21,652.35.pdf

Batch Listing.3 - 2025 01DBTSRVC \$1,753,052.00.pdf

Batch Listing.4 - 2024 12FA02 \$21,459.84.pdf

Batch Listing.5 - 2024 12ADM01 \$3,370.96.pdf

Batch Listing.6 - 2024 12ADM02 \$12,843.41.pdf

Batch Listing.7 - 2024 12ADM03 \$17,455.69.pdf

Batch Listing.8 - 2024 12ADM04 \$3,907.08.pdf

Batch Listing.9 - 2024 12ADM05 \$6,794.82.pdf

Batch Listing.10 - 2024 12ADM06 \$1,153.16.pdf

Batch Listing.11 - 2024 12ADM07 \$7,440.80.pdf

Batch Listing.12 - 2024 12ADM08 \$97.00.pdf

Batch Listing.13- 2024 1205VNDRPR \$29,937.29.pdf

Batch Listing.14 - 2024 1219VNDRPR \$65,679.32.pdf

Batch Listing.15 - Payroll Expense Reimb. Listing - 2024-Nov Dec \$163.70.pdf

Batch Listing.16 - 2025 01ADM01 \$3844.16.pdf

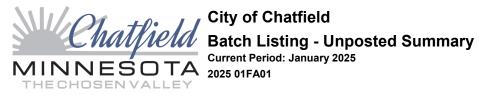
Batch Listing.17 - 2025 0102VNDRPR \$29,239.73.pdf



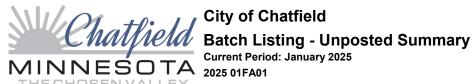
# **City of Chatfield** Batch Listing - Unposted Summary Current Period: January 2025

C	heck	

Nbr Invoice	Account	Dept Descr	Object Descr	Amount	Comments
ALADTEC, INC.					
•	E 230-42270-433	Ambulance	Dues and Subscriptions	\$2 077 88	ANNL SUBS - 01/27/2025-01/26/2026
ALADTEC, INC.	2 230 12270 133	, and all the	Dues and Subscriptions	\$2,077.88	74442 3035 31/27/2023 31/23/2023
•				4-/	
ALTA PLANNING + D				+00 000 00	DD10T 204 202224 205 CF 141 TM2 7
	E 806-46636-310	Community Action	Other Professional Servic	· · · · · ·	PRJCT 304.0002024.085 SE MN TMO-I
ALTA PLANNING + D	ESIGN, INC.			\$23,203.09	
ARBOR DAY FOUNDA	TION				
	E 100-43100-433	Street Maintenanc	Dues and Subscriptions		#87-4270-7427 - 2025
ARBOR DAY FOUNDA	TION			\$25.00	
ASCAP					
2025	E 100-45124-435	Swimming Pools -	Licences, Permits and Fe	\$500.00	ACCOUNT 500733317 2025 LICENSE
ASCAP			•	\$500.00	
AT&T MOBILITY					
	E 230-42270-321	Ambulance	Telephone	\$38.23	507-551-8498 AMB CP IBR900 2
	E 220-42280-321	Fire Department *	Telephone	•	507.884.4423 FIRE
010320	E 601-49400-438	Water Utilities (GE	Internet Expenses	\$41.23	507.551.8578 WWTP CLLCTR AIRCAR
010320	E 601-49400-438	Water Utilities (GE	Internet Expenses	\$41.23	507.551.8576 WLLHS3 AIRCARD MiFi
010320	E 100-42110-320	Police Administrati	Communications (GENER	\$48.23	507.551.8478 DELL LT SIM (2024)
	E 230-42270-321	Ambulance	Telephone	•	507.551.8200 AMB IBR900
	E 100-42110-321	Police Administrati	Telephone		507.272.5506 POLICE CHIEF
	E 100-42110-321	Police Administrati	Telephone		507.272.5386 POLICE 873
	E 100-42110-321	Police Administrati	Telephone		507.272.5382 POLICE 872
	E 100-42110-320	Police Administrati	Communications (GENER		507.513.5937 SQUAD 873 MODEM
AT&T MOBILITY	E 601-49400-438	Water Utilities (GE	Internet Expenses	\$476.21	507.551.8577 WLLHS2 AIRCARD MiFi
AIGI FIODILITI				ψ 17 0.21	
BADGER METER					
	E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	•	1/2 BCN FXD NTWRK PER UNITWMBL
	E 601-49400-403	Water Utilities (GE	Prev. Maint. Agreements	· · · · · · · · · · · · · · · · · · ·	1/2 BCN FXD NTWRK PER UNITWMBL
BADGER METER				\$222.09	
BAKER & TAYLOR BO	OKS				
	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books		ACCOUNT L6248262
BAKER & TAYLOR BO	OKS			\$1,230.30	
<b>CANON FINANCIAL S</b>	SERVICES, INC.				
368874	E 211-45500-404	Libraries (GENERA	Repairs/Maint Equipment	\$108.44	832780-1 COLOR COPIER
CANON FINANCIAL S	SERVICES, INC.			\$108.44	
CHATFIELD CENTER I	FOR THE ARTS				
JAN 20	E 250-46630-310	Community Dev -	Other Professional Servic	\$2,000.00	EDA CCA AGRMNT 09/2022-08/2028
CHATFIELD CENTER I	FOR THE ARTS		•	\$2,000.00	
CHATFIELD LUMBER	OF EVOTA				
	E 602-49450-404	Sewer (GENERAL)	Repairs/Maint Equipment	\$90.00	CNCRTE MIX
CHATFIELD LUMBER		001101 (021121012)	ropano, riante aquipinone	\$90.00	
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CHATFIELD PARTS H		Water Hillitias (CE	Operating Evapores	<b>4Γ 00</b>	NO TREDECNIC
	E 601-49400-210 E 100-43100-210	Water Utilities (GE Street Maintenanc	Operating Expenses	•	NO TRSPSSNG DRVR
	E 100-43100-210	Street Maintenanc	Operating Expenses Small Tools and Minor E	\$8.97 \$9.83	
	E 100-43100-240	Police Administrati	Small Tools and Minor E		EXCTFT BEAM
	E 100-42110-240		Small Tools and Minor E	\$18.99	
3.3333	· · ·			7 -0.55	



Charle		~~				
Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	950698	E 100-45200-210	Parks (GENERAL)	Operating Expenses	\$18.99	CBLE TIE
	949487	E 601-49400-210	Water Utilities (GE	Operating Expenses	\$42.43	TBNG FTTNG
	948798	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$31.28	CLMPS
	949392	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment	\$186.99	BTTRY
	950177	E 100-42110-240	Police Administrati	Small Tools and Minor E		EXCTFT BEAM
	950278	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$13.99	DEF
	950452	E 601-49400-240	Water Utilities (GE	Small Tools and Minor E	\$7.19	SCKT
	950475	E 100-43100-210	Street Maintenanc	Operating Expenses	\$2.98	FG EYE
	950553	E 100-43100-210	Street Maintenanc	Operating Expenses	\$527.76	AIR FILTERS
	950086	E 100-41940-240	Municipal Building	Small Tools and Minor E	-\$46.99	HDMI
	950558	E 602-49450-210	Sewer (GENERAL)	Operating Expenses	\$21.98	PWR GRB
	949580	E 601-49400-240	Water Utilities (GE	Small Tools and Minor E	\$59.99	HTR
	950553	E 250-46630-404	Community Dev -	Repairs/Maint Equipment	\$2,014.80	AIR FILTERS
	949871	E 100-43100-210	Street Maintenanc	Operating Expenses		BTTRY BSCT
CHATFIELD	PARTS	HOUSE		-	\$2,978.62	
CHS	CT1 41 IT	E 400 40440 040	B. II		+667.00	DEC DIV 41100 040 ET TTV
	STMNT	E 100-42110-212	Police Administrati			DEC BLK ALLOC GAS 57.77%
	STMNT	E 230-42270-212	Ambulance	Vehicle Operating Suppli		DEC BLK ALLOC DSL 35.24%
	STMNT	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli		DEC BLK ALLOC DSL 50.15%
	STMNT	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	·	DEC BLK ALLOC GAS 12.18%
	STMNT	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	•	DEC BLK ALLOC DSL 7.24%
	STMNT	E 601-49400-212		Vehicle Operating Suppli	•	DEC BLK ALLOC GAS 8.46%
	STMNT	E 220-42280-212	Fire Department *	Vehicle Operating Suppli	•	DEC BLK ALLOC GAS 1.09%
	STMNT	E 220-42280-212	Fire Department *	Vehicle Operating Suppli	•	DEC BLK ALLOC DSL 7.38%
	STMNT	E 100-45200-212	Parks (GENERAL)	Vehicle Operating Suppli		DEC BLK ALLOC GAS 15.54%
6116	STMNT	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli		DEC BLK ALLOC GAS 4.96%
CHS					\$2,312.00	
CULLIGAN	WATER					
	12/31/2	E 100-41500-210	City Clerk	Operating Expenses	\$35.15	WTR SRVC
CULLIGAN	WATER				\$35.15	
GALLS						
GALLS	02001E	E 100 /2110 1E2	Police Administrati	Uniform Allowance	¢41 E0	NAMEDIATE
GALLS	029815	E 100-42110-153	Police Autilitistrati	Uniform Allowance		NAMEPLATE
GALLS					\$41.59	
<b>GREATER M</b>	IN PARK	S & TRAILS				
	NOV 26	E 100-45200-433	Parks (GENERAL)	Dues and Subscriptions	\$175.00	MBRSHP DUES - 2025
<b>GREATER M</b>	IN PARK	S & TRAILS			\$175.00	
TNDUSTRI	VI CHEM	LABS & SERVICES	INC			
INDUSTRIA	_	E 602-49450-404	Sewer (GENERAL)	Repairs/Maint Equipment	¢460.28	SWR CLNR
TNDUSTRI		LABS & SERVICES	,	Repairs/Maint Equipment	\$469.28	SWR CLINK
INDUSTRIA	AL CIILM	LADS & SERVICES	1140		φπο9.20	
LMC						
	418831	E 100-41100-433	Legislative	Dues and Subscriptions	\$3,941.00	MEMBERSHIP DUES - 2025
	417861	E 100-41100-309	Legislative	Conference Expense	\$350.00	ELCTD LDRS INSTT ADVNCD - PB
	2025	E 100-41100-433	Legislative	Dues and Subscriptions	\$30.00	MEMBERSHIP DUES - MMA
LMC				<del>-</del>	\$4,321.00	
маа						
MAA	00654	E 220 42270 422	Ambulance	Duos and Subscriptions	¢404 00	MMDDCUD 9, TDNCDDTC 2025
MAA	00654	E 230-42270-433	Ambulance	Dues and Subscriptions	<u> </u>	MMBRSHP & TRNSPRTS - 2025
MAA					\$404.00	



		ALLEY				
Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
		E 100-41500-403	City Clerk	Prev. Maint. Agreements	\$675.00	2025 15% MIT - 4,500 /54,000
		E 220-42280-403	Fire Department *	Prev. Maint. Agreements		2025 5% MIT - 4,500 /54,000
		E 230-42270-403	Ambulance	Prev. Maint. Agreements	'	2025 5% MIT - 4,500 /54,000
	INV133	E 601-49400-403	Water Utilities (GE			2025 20% MIT - 4,500 /54,000
		E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	•	2025 20% MIT - 4,500 /54,000
		E 603-49500-403	Refuse/Garbage (	Prev. Maint. Agreements		2025 15% MIT - 4,500 /54,000
	INV133	E 100-43100-403	Street Maintenanc	Prev. Maint. Agreements		2025 5% MIT - 4,500 /54,000
	INV133	E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	'	2025 20% MIT - 4,500 /54,000
		E 230-42270-403	Ambulance	Prev. Maint. Agreements		2025 5% MIT - 4,500 /54,000
	INV133	E 220-42280-403	Fire Department *	Prev. Maint. Agreements		2025 5% MIT - 4,500 /54,000
	INV133	E 100-42110-403	Police Administrati		·	2025 15% MIT - 4,500 /54,000
		E 100-41500-403	City Clerk	Prev. Maint. Agreements		2025 15% MIT - 4,500 /54,000
	INV133	E 100-43100-403	Street Maintenanc	Prev. Maint. Agreements		2025 5% MIT - 4,500 /54,000
	INV133	E 601-49400-403	Water Utilities (GE			2025 20% MIT - 4,500 /54,000
	INV133	E 100-42110-403	Police Administrati			2025 15% MIT - 4,500 /54,000
		E 603-49500-403	Refuse/Garbage (	Prev. Maint. Agreements		2025 15% MIT - 4,500 /54,000
MARCO TEC				<b>.</b>	\$5,000.00	,,.,
					42,000.00	
MN CITY/C		<b>1ANAGEMENT</b>				
		E 100-41500-433	City Clerk	Dues and Subscriptions	<u> </u>	MMBRSHP - 2025
MN CITY/C	OUNTY N	<b>MANAGEMENT</b>			\$153.07	
MN STATE F	_	_	<b>.</b>	D 101 111	+222.00	MARROUR TURN REG 2005
	8487	E 220-42280-433	Fire Department *	Dues and Subscriptions	\$220.00	MMBRSHP - THRU DEC 2025
MN STATE F					\$220.00	
MN STATE F	2025	<b>PT ASSOCIATION</b> E 220-42280-433	Fire Department *	Dues and Subscriptions	¢225.00	DUES - 2025
MN STATE F		T ASSOCIATION	The Department	bues and Subscriptions	\$225.00	DOES 2023
OI MSTED C	OUNTY .	FNC   PRL   TRSI	<b>&gt;</b> V			
JE1131EB C		E 100-41500-433	City Clerk	Dues and Subscriptions	\$107.72	2025 TNT MLNG
OI MSTED C		FNC   PRL   TRSI	•	Dues and Subscriptions	· · · · · · · · · · · · · · · · · · ·	2023 THI FIENG
DENISTED C		1140   11451	<b>~ 1</b>		¢107.72	
					\$107.72	
OTIS ELEVA			Municipal Ruilding	Drov Maint Agreements	·	MNICE REDEALS MAINTHEY FLYTE MAIN
	100401	E 100-41940-403	Municipal Building	Prev. Maint. Agreements	\$81.00	MNCPLBLDLNG MNTHLY ELVTR MAIN
OTIS ELEVA	100401	E 100-41940-403	Municipal Building	Prev. Maint. Agreements	·	MNCPLBLDLNG MNTHLY ELVTR MAIN
OTIS ELEVA	100401 <b>\TOR CO</b>	E 100-41940-403 MPANY			\$81.00 \$81.00	
OTIS ELEVA RAEDI	100401 <b>\TOR CO</b>	E 100-41940-403	Municipal Building  Legislative	Prev. Maint. Agreements  Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00	MNCPLBLDLNG MNTHLY ELVTR MAIN 2025 INVESTMENT
OTIS ELEVA RAEDI RAEDI	100401 <b>\TOR CO</b>	E 100-41940-403 MPANY			\$81.00 \$81.00	
OTIS ELEVA RAEDI RAEDI	100401 ATOR CO	E 100-41940-403 MPANY	Legislative	Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00	2025 INVESTMENT
OTIS ELEVA RAEDI RAEDI	100401 <b>\TOR CO</b>	E 100-41940-403 MPANY			\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00	
OTIS ELEVA OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC	100401 ATOR CO	E 100-41940-403 MPANY  E 100-41100-433	Legislative	Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00	2025 INVESTMENT
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC	100401 ATOR CO	E 100-41940-403 MPANY  E 100-41100-433	Legislative	Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00	2025 INVESTMENT
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC	100401 ATOR CO	E 100-41940-403 MPANY  E 100-41100-433	Legislative	Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$2,000.00	2025 INVESTMENT
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC SEMLM	100401 ATOR CO OCT 8, 2025	E 100-41940-403 MPANY  E 100-41100-433  E 240-46630-490	Legislative  Community Dev -	Dues and Subscriptions  Donations to Civic Org s	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$2,000.00	2025 INVESTMENT  RSLTN 2024-33 \$2,000 ANNLY 2025-2
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC SEMLM	100401 ATOR CO OCT 8, 2025	E 100-41940-403 MPANY  E 100-41100-433  E 240-46630-490  E 100-41100-433	Legislative  Community Dev -	Dues and Subscriptions  Donations to Civic Org s	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$50.00	2025 INVESTMENT  RSLTN 2024-33 \$2,000 ANNLY 2025-2
OTIS ELEVA RAEDI RAEDI SEMCAC	100401 ATOR CO OCT 8, 2025	E 100-41940-403 MPANY  E 100-41100-433  E 240-46630-490  E 100-41100-433	Legislative  Community Dev -  Legislative	Dues and Subscriptions  Donations to Civic Org s	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$2,000.00 \$50.00	2025 INVESTMENT  RSLTN 2024-33 \$2,000 ANNLY 2025-2
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC SEMLM	100401 ATOR CO OCT 8, 2025 129 F MECHA 36284	E 100-41940-403 MPANY  E 100-41100-433  E 240-46630-490  E 100-41100-433  NICAL E 211-45500-401	Legislative  Community Dev -  Legislative	Dues and Subscriptions  Donations to Civic Org s  Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$2,000.00 \$50.00	2025 INVESTMENT  RSLTN 2024-33 \$2,000 ANNLY 2025-2  MMBRSHP DUES - 2025
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC SEMLM SEMLM SOUTHEAST	100401 ATOR CO  OCT 8,  2025  129  F MECHA 36284 F MECHA	E 100-41940-403 MPANY  E 100-41100-433  E 240-46630-490  E 100-41100-433  NICAL E 211-45500-401	Legislative  Community Dev -  Legislative	Dues and Subscriptions  Donations to Civic Org s  Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$50.00 \$50.00 \$214.00	2025 INVESTMENT  RSLTN 2024-33 \$2,000 ANNLY 2025-2  MMBRSHP DUES - 2025
OTIS ELEVA RAEDI RAEDI SEMCAC SEMCAC SEMLM SEMLM SOUTHEAST	100401 ATOR CO  OCT 8,  2025  129  F MECHA 36284 F MECHA	E 100-41940-403 MPANY  E 100-41100-433  E 240-46630-490  E 100-41100-433  NICAL E 211-45500-401	Legislative  Community Dev -  Legislative	Dues and Subscriptions  Donations to Civic Org s  Dues and Subscriptions	\$81.00 \$81.00 \$5,250.00 \$5,250.00 \$2,000.00 \$50.00 \$50.00 \$214.00	2025 INVESTMENT  RSLTN 2024-33 \$2,000 ANNLY 2025-2  MMBRSHP DUES - 2025  FRNC RPR

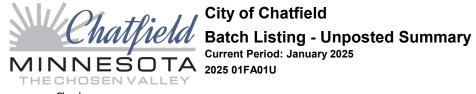


# **City of Chatfield** Batch Listing - Unposted Summary Current Period: January 2025

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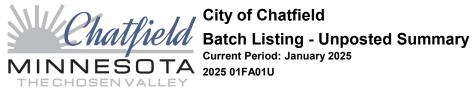
Cneck Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments			
THE CHATE	THE CHATFIELD NEWS, LLC								
	5993	E 601-49400-350	Water Utilities (GE	Print/Binding (GENERAL)	\$288.00	MN PCA - WTR RPRT			
THE CHATE	IELD NE	WS, LLC		-	\$288.00				
TRITECH									
	423317	E 100-42110-403	Police Administrati	Prev. Maint. Agreements	\$5,709.23	LETG - ANNL MNT FEE			
TRITECH				-	\$5,709.23				
WM HANS	ON WAST	E REMOVAL							
	DEC 20	E 603-49500-384	Refuse/Garbage (	Refuse/Garbage Disposal	\$15,051.12	1,156 RESIDENTIAL PU @ 13.02			
	DEC 20	E 100-41940-384	Municipal Building	Refuse/Garbage Disposal	\$0.00	GARBAGE SERVICE - CITY HALL			
	DEC 20	E 100-45200-384	Parks (GENERAL)	Refuse/Garbage Disposal	\$0.00	GARBAGE SERVICE - PARKS (FIRE HAL			
	DEC 20	E 602-49450-384	Sewer (GENERAL)	Refuse/Garbage Disposal	\$0.00	GARBAGE SERVICE - WWTP			
	DEC 20	E 603-49500-384	Refuse/Garbage (	Refuse/Garbage Disposal	\$1,262.29	RESIDENTIAL FUEL SURCHARGE			
	DEC 20	E 603-49500-384	Refuse/Garbage (	Refuse/Garbage Disposal	\$2,141.44	RESIDENTIAL OC ENV FEE			
	DEC 20	E 100-45200-384	Parks (GENERAL)	Refuse/Garbage Disposal	\$0.00	GARBAGE SERVICE - CITY MAINT BLD			
WM HANS	ON WAST	E REMOVAL		-	\$18,454.85				
2025 01FA01				-	\$78,434.49				
				-	\$78,434.49				

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Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
AMAZON C	APITAL S	SERVICES, INC.				
7.17. <b>1.2</b> . 1. 0	19HM-	E 100-41500-200	City Clerk	Office Supplies (GENERA	\$27.99	W2 50 SETS
	19HM-	E 100-43100-210	Street Maintenanc	Operating Expenses		25)DISCONECT TERMINALS
	19HM-	E 100-41100-200	Legislative	Office Supplies (GENERA		2) HIGH SPED HDNI CABLE
	19HM-	E 100-42110-200	Police Administrati	Office Supplies (GENERA		AT A GLANCE WALL CAL
	19HM-	E 100-41500-200	City Clerk	Office Supplies (GENERA	·	3-UP LASER TAX FORM
	19HM-	E 100-41500-200	City Clerk	Office Supplies (GENERA		NOTEBOOK 3 SUB
	19HM-	E 211-45500-593	Libraries (GENERA		\$23.93	
	19HM-	E 100-41500-200	City Clerk	Office Supplies (GENERA		1099 MISC TAX FORMS
	19HM-	E 100-41500-200	City Clerk	Office Supplies (GENERA		CORP. MINUTE BOOKS
	19HM-	E 100-42110-210	Police Administrati	Operating Expenses	•	DURACELL LTHIUM BATT. 12 CT
	19HM-	E 211-45500-593	Libraries (GENERA	Cap. Outlay-Non Print M	\$19.95	
	19HM-	E 100-41100-240	Legislative	Small Tools and Minor E		KEYBRD CASE APPLE IPAD
	19HM-	E 100-41100-240	Legislative	Small Tools and Minor E		KEYBRD CASE APPLE IPAD
	19HM-	E 100-41100-240	Legislative	Small Tools and Minor E		2) SCREN PROTEC
	19HM-	E 100-41100-240	Legislative	Small Tools and Minor E	\$59.99	KEYBRD CASE APPLE AIR
	19HM-	E 100-41500-200	City Clerk	Office Supplies (GENERA	\$16.95	LETTER SHET PROTEC.
	19HM-	E 100-43100-210	Street Maintenanc	Operating Expenses		HAND TOWEL ROLL(6)
AMAZON C	APITAL S	SERVICES, INC.			\$993.67	. , ,
CITY OF CI	UATETELF					
CITTOFC		E 100-43100-380	Street Maintenanc	Utility Services (GENERA	¢602.26	10-00000081-008 CITY SHOP
		E 100-43100-380	Municipal Building	Utility Services (GENERA		10-00000001-00-4 THURBER BLDG GA
		E 211-45500-380	Libraries (GENERA	Utility Services (GENERA		10-0000001-00-4 THORBER BLDG GA 10-00000011-00-7 PUBLIC LIBRARY
		E 220-42280-380	Fire Department *	Utility Services (GENERA		10-00000011-00-7 FOBLIC LIBRART 10-00000051-00-9 FIRE HALL
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		10-00000031-00-9 FIRE TIALE 10-00000101-01-4 PWFAC2
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		10-00000101-01-41-WFAC2 10-00002410-91-8 PWFAC1
		E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA		10-00002410-91-81-WFAC1 10-00000031-00-3 WWTP
CITY OF CI			Sewei (GLIVLIVAL)	Othicy Services (GLIVLIVA	\$1,438.05	10-00000031-00-3 WW11
					ψ1, 150.05	
EO JOHNS		NESS TECHNOLOGI				
		E 100-42110-413	Police Administrati	Equipment Rental / Leas		RICOH2510 25PPM (Lease Only)
		E 100-41500-413	City Clerk	Equipment Rental / Leas	·	RICOH4510 45PPM (162.36+243.7Srv
EO JOHNS	ON BUSI	NESS TECHNOLOGI	ES		\$497.84	
FREDERIC	K S. SUHI	LER, ATTY				
	12/01/2	E 100-41100-304	Legislative	Legal Fees	\$600.00	MONTHLY RETAINER -12-2024
	12/01/2	E 100-41100-304	Legislative	Legal Fees	\$60.00	ADDITIONAL TASKS - 12-2024
FREDERIC	K S. SUHI	LER, ATTY			\$660.00	•
GOPHER S	TATE ON	F CALL				
GOPTIER 3		E 601-49400-310	Water Utilities (GE	Other Professional Servic	¢12 15	ACCOUNT #MN00240
GOPHER S			Water Offices (GL	Other Professional Servic	\$12.15	ACCOUNT #PINOUZ-10
	IAIL OIII	LOALL			Ψ12.13	
НВС						
	01/03/2	E 602-49450-438	Sewer (GENERAL)	•	\$37.50	50% 1520399 BNCH/RVR 1 OF 3 CLLC
		E 100-45200-438	Parks (GENERAL)	Internet Expenses		50% 1520399 19 2ND ST SW
		E 601-49400-438	•	Internet Expenses	'	50% 1520399 19 2ND ST SW
		E 602-49450-438	,	Internet Expenses		50% 1520399 UTLTY PL/HS 1 OF 3 CL
		E 601-49400-438	•	Internet Expenses	·	50% 1520399 WTR RSVR 1 OF 3 CLLC
		E 601-49400-438		Internet Expenses	·	50% 1520399 UTLTY PL/HS 1 OF 3 CL
		E 601-49400-438		Internet Expenses	·	50% 1520399 BNCH/RVR 1 OF 3 CLLC
		E 602-49450-321	Sewer (GENERAL)	•		1439299 867-4321BASIC & TOLL
	01/03/2	E 602-49450-438	Sewer (GENERAL)	Internet Expenses	\$37.50	50% 1520399 WTR RSVR 1 OF 3 CLLC



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Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	01/02/2	E 602-49450-438	Sewer (GENERAL)	Internet Expenses	\$110.98	1439299 BUS VALUE PKG 120MBPS
НВС			,	•	\$487.57	
LINDE	472505	E 100 12100 210	C. IM.	0 " 5	<b>+FF 10</b>	LITCH PRESSURE
	4/2585	E 100-43100-210	Street Maintenanc	Operating Expenses		HIGH PRESSURE
LINDE					\$55.10	
LUMEN-LE\	/EL3 (WE	BEX)				
	716852	E 100-41500-320	City Clerk	Communications (GENER	\$244.38	WEBEX 10@23 + TAX/LIC
LUMEN-LE\	/EL3 (WE	BEX)			\$244.38	
MEDIACOM						
MEDIACON		E 100-41500-438	City Clerk	Internet Expenses	\$104.86	1/3 CITY HALL HSD & STATIC IPS
		E 100-42110-438		Internet Expenses	·	1/3 CITY HALL HSD & STATIC IPS
		E 230-42270-438	Ambulance	Internet Expenses	·	1/3 CITY HALL HSD & STATIC IPS
MEDIACOM					\$314.90	-,
		·			,	
MINNESOT		Y RESOURCES	C (CENEDAL)	LIEUR Cominge (CENEDA	<b>#056.06</b>	COCCO MANTE LIBERARY IN
		E 602-49450-380	Sewer (GENERAL)	,		00003 WWTP - LIBRARY LN
		E 230-42270-380	Ambulance	Utility Services (GENERA		00001 MUNI - AMB 1/3
		E 100-42110-380	Police Administrati	Utility Services (GENERA	·	00001 MUNI - POLICE 1/3
		E 601-49400-380	Water Utilities (GE		·	00002 FH 15% WATER
		E 211-45500-380 E 100-43100-380	Libraries (GENERA Street Maintenanc	Utility Services (GENERA Utility Services (GENERA		00005 LIBRARY 00002 FH 25% STREET
		E 220-42280-380	Fire Department *	Utility Services (GENERA		00002 FH 23% STREET
	, ,	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		00014 PPLS 19 SCND ST SW
		E 100-45124-380	Swimming Pools -	Utility Services (GENERA		000011 POOL
		E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	•	00015 547 HLLSD BSTR STTN
		E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	•	00016 100 OTR GNRTR
		E 100-41940-380	Municipal Building	Utility Services (GENERA	•	00001 MUNI 1/3
MINNESOT		Y RESOURCES			\$4,138.58	
DEOD! EC E	NEDGY 6	00050477/5			. ,	
PEOPLES E		OOPERATIVE	A mala vila m a a	Litility Complete (CENIEDA	¢220.22	2407000 1/2 21 2ND CT CE
		E 230-42270-380	Ambulance	Utility Services (GENERA		2407900 1/3 21 2ND ST SE 2430200 126 LIBRARY LN WWTP
		E 602-49450-380 E 100-45200-380	Sewer (GENERAL)	Utility Services (GENERA Utility Services (GENERA		2428000 MILL CREEK PARK
	, ,	E 602-49450-380	Parks (GENERAL) Sewer (GENERAL)			242390 MILL CREEK PK - LIFT ST
		E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA		2410200 MAIN ST-CITY PARK
		E 100-43100-380	,	Utility Services (GENERA		2410100 1/4 FIRE HALL
		E 100-41940-380	Municipal Building	Utility Services (GENERA		2407900 1/3 21 2ND ST SE
		E 220-42280-380	Fire Department *	Utility Services (GENERA	·	2410000 318 S MAIN ST-WHISTLE
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3376900 EV CHARGER - 405 MAIN ST
		E 211-45500-380	Libraries (GENERA	Utility Services (GENERA		2402500 LIBRARY 322 MAIN ST S
		E 100-42110-380	Police Administrati	Utility Services (GENERA		2407900 1/3 21 2ND ST SE
		E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA		2432200 CHATFIELD SIGN
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		2400202 PPLS 19 SCND ST SW
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA	·	2182100 SIREN - 10210 HILLSIDE
		E 220-42280-380	Fire Department *	Utility Services (GENERA		2410100 3/4 FIRE HALL
		E 100-45124-380	Swimming Pools -	Utility Services (GENERA	•	3237701 107 UNION ST NE
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$281.53	2154400 10208 HILLSIDE DRIVE
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		7823600 MEYERS AND TERMAR
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$104.22	3260100 301 TH 52 - TRAFFIC SI
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$208.19	3260000 52 3RD ST SW - STL MTR
	01/06/2	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA	\$59.00	2432400 400 3RD ST SW
	01/06/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$64.57	3211800 250 OLD TERRITORIAL RD



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Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$2,090.00	3011800 STREET LIGHTS
	01/06/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$1,075.88	3011701 BLUFF ST
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$64.13	2447300 UNION ST NE - XING
	01/06/2	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA	\$73.00	2438500 MILL CREEK PARK
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$69.67	2436500 CR 2 HWY S
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$210.42	3265100 20 2ND ST SE - LIGHTS
PEOPLES E	NERGY C	OOPERATIVE			\$10,581.65	
STUMPS &	LANDSCA	APING OF ROCHES	TER			
	12/26/2	E 100-43100-411	Street Maintenanc	Tree Maintenance	\$490.00	3 STUMPS REMOVED
STUMPS &	LANDSC	APING OF ROCHES	TER		\$490.00	
THOMPSON	IS GARA	GE DOOR CO. INC				
	119435	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment	\$572.00	RECEIVER AND REMOTES FOR DOORS
THOMPSON	IS GARA	GE DOOR CO. INC			\$572.00	
UC LABORA	TORY					
	122608	E 602-49450-217	Sewer (GENERAL)	Testing	\$1,166.46	WWTP LABS
UC LABORA	TORY				\$1,166.46	
2025 01FA01U					\$21,652.35	
					\$21,652.35	

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# **City of Chatfield Batch Listing - Unposted Summary**

Current Period: January 2025

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Check Nbr Ii	nvoice	Account	Dept Descr	Object Descr	Amount	Comments
BANK OF ZUN	MBROT	Α.				
2	2016B-	E 336-47000-611	Debt Service (GEN	Bond Interest	\$1,977.50	2016B GO WATER LOAN 9132963
2	2016B-	E 336-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$45,000.00	2016B GO WATER LOAN 9132963
BANK OF ZUN	MBROT	A	`	·	\$46,977.50	
BREMER BAN	IK					
2	2022B-	E 344-47000-611	Debt Service (GEN	Bond Interest	\$22,500.00	2022B TXBL GO PWFAC
BREMER BAN	IK		,		\$22,500.00	
F & M COMMI	UNITY	BANK				
F	EB 20	E 338-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$200,000.00	2017A
2	2019A-	E 342-47000-610	Debt Service (GEN	Interest	\$1,575.00	2019A GO TAX ABATEMENT
2	2019A-	E 342-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$33,000.00	2019A GO TAX ABATEMENT
2	2022A-	E 343-47000-611	Debt Service (GEN	Bond Interest	\$22,192.00	2022A GO UTIL REV
F	EB 20	E 338-47000-611	Debt Service (GEN	Bond Interest	\$2,850.00	2017A
2	2022A-	E 343-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$54,000.00	2022A GO UTIL REV
F & M COMM	UNITY	BANK			\$313,617.00	
MIENERGY C	OOPER	ATIVE				
2	2017B-	E 339-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$15,000.00	2017B-FEB 2025
MIENERGY C	OOPER	ATIVE	`	·	\$15,000.00	
NORTHLAND	SECUR	ITIES				
_		E 332-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$130,000,00	2012A PRINCIPAL
	2023A-	E 323-47000-601	Debt Service (GEN	Debt Srv Bond Principal	' '	2023A PRINCIPAL
		E 323-47000-611	Debt Service (GEN	Bond Interest	. ,	2023A INTEREST
2		E 340-47000-601	Debt Service (GEN	Debt Srv Bond Principal	' '	2018A PRINCIPAL
		E 340-47000-610	Debt Service (GEN	Interest	. ,	2018A INTEREST
		E 335-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$570,000.00	2016A PRINCIPAL
		E 335-47000-611	Debt Service (GEN	Bond Interest	\$22,150.00	2016A INTEREST
2	2016A-	E 335-47000-620	Debt Service (GEN	Bond Fees-FsclAgnt Issn	\$495.00	2016A FISCAL AGENT FEE
		E 334-47000-611	Debt Service (GEN	Bond Interest	\$2,137.50	2014A INTEREST
2	2012A-	E 332-47000-611	Debt Service (GEN	Bond Interest	\$5,105.00	2012A INTEREST
2	2012A-	E 332-47000-620	Debt Service (GEN	Bond Fees-FsclAgnt Issn	\$495.00	2012A FISCAL AGENT FEES
2	2014A-	E 334-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$190,000.00	2014A PRINCIPAL
NORTHLAND	SECUR	ITIES	-	·	;1,354,957.50	
2025 01DBTSRVC					;1,753,052.00	
					31,753,052.00	

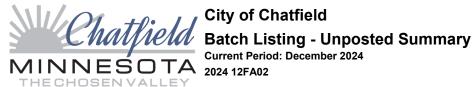


# City of Chatfield Batch Listing - Unposted Summary Current Period: December 2024 2024 12FA02

# **City of Chatfield**

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Check Nhr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
ABILITY BU		_	Manadaina I Daddina	Combinate di Holo	<b>+700.00</b>	CLEANING NOV
ADTI TTV DI	23352	E 100-41940-302	Municipal Building	Contracted Help		CLEANING-NOV
ABILITY BU	TLDING	CENTER			\$799.99	
<b>AIRGAS</b>						
	915606	E 230-42270-210	Ambulance	Operating Expenses	\$126.55	OXYGEN
	551235	E 230-42270-210	Ambulance	Operating Expenses	\$180.82	OXYGEN
AIRGAS					\$307.37	
BOUND TRI	FF MFDT	CAI				
DOOND IN		E 230-42270-210	Ambulance	Operating Expenses	\$295 41	SPPLS - MSK O2 IGEL CRPLX
BOUND TRI			, <b>.</b>	operating Expenses	\$295.41	
					7-22-1-	
CENTURYL						
		E 100-41500-321	City Clerk	Telephone		333692580 1500 DID
		E 211-45500-321	Libraries (GENERA	Telephone	•	333527984 3480 LIBRARY
		E 211-45500-321	Libraries (GENERA	Telephone		333944610 2911 LIBRARY ELEVATOR
CENTURYL	INK-TELI				\$294.79	
CHATFIELD	BODY S	НОР				
	16836	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment	\$74.67	OIL CHNG 2022 FORD 1 TON
CHATFIELD	BODY S	НОР			\$74.67	
CHATFIELD	DADTE	HOUSE				
CHAIFIELD		E 100-41940-210	Municipal Building	Operating Expenses	¢3 00	GLAZING COMPOUND
	945887	E 100-43100-210	Street Maintenanc	Operating Expenses		BATTERY, NUT, WASHER
	946884	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment		AIR HOSE, BATTERY
	946805	E 100-43100-210	Street Maintenanc	Operating Expenses		AAA ENERGIZR
	946773	E 100-43100-210	Street Maintenanc	Operating Expenses		HOSE CLAMP
	946769	E 100-43100-210	Street Maintenanc	Operating Expenses	·	ADAPTER 2 IN STEEL
	946681	E 100-45200-210	Parks (GENERAL)	Operating Expenses		1IN PIPE STRAP
	947207	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli		2.5 DEF
	946398	E 230-42270-210	Ambulance	Operating Expenses		2.5 DEF
	947262	E 100-43100-210	Street Maintenanc	Operating Expenses		BATTERIES AA
	948041	E 100-42110-210	Police Administrati	Operating Expenses	\$29.98	STPLS
	948107	E 100-43100-210	Street Maintenanc	Operating Expenses	\$44.99	CABLE TIE 8 BLK
	947516	E 100-42110-210	Police Administrati	Operating Expenses	\$45.96	26&22 INCH EXACTFIT BEAM
	947567	E 100-43100-210	Street Maintenanc	Operating Expenses	\$14.58	BATTERY
	948073	E 100-43100-210	Street Maintenanc	Operating Expenses	\$37.45	HOSE CLAMP
	946963	E 100-43100-210	Street Maintenanc	Operating Expenses	\$23.98	GRAFFITI REMOVAL
CHATFIELD	PARTS	HOUSE			\$447.43	
CMS						
J. 13	804-24	E 100-42400-440	Building Inspectio	Building Inspections	\$463.93	INSPECTIONS & CONSULTATION FEE
CMS	50 1 Z f	2 100 12 100 1 10	Danaing Inspectio	Danding Inopections	\$463.93	1.0. LOTIONS & CONSOLIATION TEL
					Ψ 103.33	
COMPASS N		_				
		E 100-43100-210	Street Maintenanc	Operating Expenses		UNTREATED SALT-WINTER
COMPASS N	MINERAL	.S			\$2,585.44	
FIRST NET\	WORK SY	/STEMS				
		E 614-49840-302	Cable TV (GENER	Contracted Help	\$583.33	PRGRMNG COORD INTERIM DEC 2024
FIRST NET\			<b>(</b>	- r	\$583.33	
					,	
HAMMELL E	_		Charles M. J.	On suretime 5	107 50	DADT
	11/686	E 100-43100-210	Street Maintenanc	Operating Expenses	\$87.50	PAKI



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Check	Invoice	Account	Dept Descr	Object Descr	Δmount	Comments
HAMMELL E			Берг Безеі	- Object Desci	\$87.50	Comments
	_				ψ07.50	
HAWKINS,						
	693786	E 601-49400-210	Water Utilities (GE	Operating Expenses		WATER SUPPLY CHEMICALS
HAWKINS,	INC.				\$20.00	
НВС						
	DEC 02	E 602-49450-438	Sewer (GENERAL)	Internet Expenses	\$37.50	50% 1520399 UTLTY PL/HS 1 OF 3 CL
	DEC 02	E 602-49450-438	Sewer (GENERAL)	Internet Expenses	\$37.50	50% 1520399 BNCH/RVR 1 OF 3 CLLC
	DEC 02	E 601-49400-438	Water Utilities (GE	Internet Expenses	\$37.49	50% 1520399 UTLTY PL/HS 1 OF 3 CL
	DEC 02	E 601-49400-438	Water Utilities (GE	Internet Expenses		50% 1520399 19 2ND ST SW
	DEC 02	E 100-45200-438	Parks (GENERAL)	Internet Expenses	\$55.49	50% 1520399 19 2ND ST SW
	DEC 02	E 601-49400-438	Water Utilities (GE	Internet Expenses	·	50% 1520399 WTR RSVR 1 OF 3 CLLC
	DEC 02	E 602-49450-438	Sewer (GENERAL)	Internet Expenses		50% 1520399 WTR RSVR 1 OF 3 CLLC
	DEC 02	E 601-49400-438	Water Utilities (GE	Internet Expenses	·	50% 1520399 BNCH/RVR 1 OF 3 CLLC
НВС					\$335.95	
KWIK TRIP						
	99576	E 100-41410-210	Elections	Operating Expenses	\$5.53	SCRIP CARDS
KWIK TRIP				-	\$5.53	
MANAHAN I	MACHINI	E CHOD				
MANAHAN	81114	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment	¢05 00	BEND PLATES TO 90
MANAHAN I			Street Maintenant	Repairs/Maint Equipment	\$95.00	BEIND FEATES TO 90
MANAHAN I	MACHIN	LSHOP			φ33.00	
MARCO TEC	HNOLOG	GIES LLC.				
		E 602-49450-435	Sewer (GENERAL)	Licences, Permits and Fe		WIN11 LCNS
		E 801-42110-240	Police Administrati			WIN11 LCNS-3
		E 801-41500-240	City Clerk	Small Tools and Minor E		WIN11 LCNS-5
		E 601-49400-435	•	Licences, Permits and Fe		WIN11 LCNS
		E 801-45124-240	Swimming Pools -	Small Tools and Minor E		WIN11 LCNS
		E 231-42270-240	Ambulance	Small Tools and Minor E		WIN11 LCNS
		E 601-49400-403		Prev. Maint. Agreements		2024 MIT ALLOC - 10%
		E 602-49450-403	Sewer (GENERAL)			2024 MIT ALLOC - 10%
		E 603-49500-403	Refuse/Garbage (	Prev. Maint. Agreements		2024 MIT ALLOC - 10%
		E 230-42270-403 E 100-41500-403	Ambulance	Prev. Maint. Agreements		2024 MIT ALLOC - 20% 2024 MIT ALLOC - 20%
		E 100-41300-403	City Clerk Police Administrati	Prev. Maint. Agreements Prev. Maint. Agreements		2024 MIT ALLOC - 20%
		E 100-42110-403	Planning and Zoni	•	·	2024 MIT ALLOC - 5%
		E 240-46500-403		Prev. Maint. Agreements	·	2024 MIT ALLOC - 5%
		E 801-43100-240	•	Small Tools and Minor E		WIN11 LCNS
MARCO TEC			Surcer rameerane	-	\$6,883.44	WINTI LONG
					1 - / >	
MIENERGY			Water Hillitias (CE	Hiliby Convince (CENERA	4F70.6F	22211000210E00761211160 PC
		E 601-49400-380	Water Utilities (GE	Utility Services (GENERA		333119002 85007612 HSD BS
		E 601-49400-380 E 602-49450-380	Water Utilities (GE Sewer (GENERAL)	Utility Services (GENERA Utility Services (GENERA		333119003 85007624 JOHNST WELL 333119004 85007649 STALB LS
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA  Utility Services (GENERA		333119004 85007649 STALB LS 333119005 85010070 HSD STLGHTS
		E 100-43100-380	Parks (GENERAL)	Utility Services (GENERA  Utility Services (GENERA		333119005 85010070 n5D STEGRTS 333119001 8500759501 52 SIGN
MIENERGY			i ains (GENERAL)	ounty services (GENERA	\$1,471.43	3331130010300132301132 310N
					ψ±, τ/ ±†J	
NEW LINE						
	24180	E 250-46630-404	Community Dev -	Repairs/Maint Equipment	\$3,150.00	ANNL PM
NEW LINE I	MECHAN	ICAL			\$3,150.00	
DUONE CTA	TION IN	С				



# City of Cl Batch Lis Current Perio 2024 12FA02

# **City of Chatfield** Batch Listing - Unposted Summary Current Period: December 2024

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Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	80339	E 100-41500-404	City Clerk	Repairs/Maint Equipment	\$443.00	TRBLSHT VPN ACCSS   VM UPDT   HL
PHONE STA	ATION IN	С		-	\$443.00	
RITEWAY						
	24-330	E 100-41500-210	City Clerk	Operating Expenses	\$286.92	AP CHECK STOCK
RITEWAY				•	\$286.92	
US BANK O	NE CARD	•				
	12/25/2	E 100-41500-435	City Clerk	Licences, Permits and Fe	\$240.00	LAST PASS SBSCRPTN
	12/25/2	E 801-41940-240	Municipal Building	Small Tools and Minor E	\$2,363.93	BEST BUY - CNCL CHMBR TVS
	12/25/2	E 601-49400-322	Water Utilities (GE	Postage	\$7.00	SMPL PSTG
	12/25/2	E 100-42110-153	Police Administrati	Uniform Allowance	\$89.95	LNDRF 5.11
	12/25/2	E 211-45500-591	Libraries (GENERA	Cap. Outlay-Magazines	\$35.48	HRTCLTRL SCTTY
	12/25/2	E 100-43100-433	Street Maintenanc	Dues and Subscriptions	\$95.00	FILL-RITE BFS SBSCPTN
	12/25/2	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe	\$0.99	APPLE.COM - ICLOUD STORAGE
	12/25/2	E 100-42110-404	Police Administrati	Repairs/Maint Equipment	\$10.00	CRMRS CAR WASH
US BANK O	NE CARD				\$2,842.35	
VESTIS						
	256032	E 100-41940-401	Municipal Building	Repairs/Maint Buildings	\$53.51	RUG SERVICE
VESTIS					\$53.51	
WIT BOYZ	INC.					
	10367	E 220-42280-210	Fire Department *	Operating Expenses	\$144.65	RDIO BTTRY
	10355	E 220-42280-210	Fire Department *	Operating Expenses	\$65.00	RDIO BTTRY
WIT BOYZ	INC.			-	\$209.65	
2024 12FA02					\$21,736.64	
					\$21,736.64	

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Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
AT&T MOB	LITY					
	120320	E 443-43200-310	Construction Fund	Other Professional Servic	\$41.23	*601-49400-438*507.551.8578 WWTP
	120320	E 100-42110-320	Police Administrati	Communications (GENER	\$48.23	507.551.8478 DELL LT SIM (2024)
	120320	E 230-42270-321	Ambulance	Telephone	\$38.23	507.551.8200 AMB IBR900
	120320	E 100-42110-320	Police Administrati	Communications (GENER	\$38.23	507.513.5937 SQUAD 873 MODEM
	120320	E 100-42110-321	Police Administrati	Telephone	\$49.92	507.272.5506 POLICE CHIEF
	120320	E 100-42110-321	Police Administrati	Telephone	\$44.88	507.272.5386 POLICE 873
	120320	E 100-42110-321	Police Administrati	Telephone	\$44.88	507.272.5382 POLICE 872
	120320	E 443-43200-310	Construction Fund	Other Professional Servic	\$41.23	*601-49400-438*507.551.8576 WLLH
	120320	E 443-43200-310	Construction Fund	Other Professional Servic	\$41.23	*601-49400-438*507.551.8577 WLLH
	120320	E 220-42280-321	Fire Department *	Telephone	\$49.92	507.884.4423 FIRE
	120320	E 230-42270-321	Ambulance	Telephone	\$38.23	507-551-8498 AMB CP IBR900 2
AT&T MOB	LITY				\$476.21	
CALIBRATI	ONS AND	CONTROLS, INC.				
	42637	E 602-49450-404	Sewer (GENERAL)	Repairs/Maint Equipment	\$1,164.70	GAS MNTR SNSR
CALIBRATI	ONS AND	CONTROLS, INC.		-	\$1,164.70	
FIRE SAFET	Y USA, I	NC				
	194932	E 230-42270-152	Ambulance	Clothing	\$510.00	PS PRFMNC FLC X 3
FIRE SAFET	Y USA, I	NC			\$510.00	
MN REVEN	JE					
112786	1-886-6	E 601-49400-437	Water Utilities (GE	Sales Tax - Purchases	\$33.00	7316521 WTR TWR LEASE SALES
	1-886-6	E 100-43100-437	Street Maintenanc	Sales Tax - Purchases	\$104.00	7316521 PW SRVCS
	1-886-6	E 603-49500-436	Refuse/Garbage (	Sales Tax	\$1,001.00	7316521 GARBAGE TAX
	1-886-6	E 100-45200-436	Parks (GENERAL)	Sales Tax	\$0.00	7316521CAMP SITE
	1-886-6	E 100-41500-437	City Clerk	Sales Tax - Purchases	\$7.00	7316521 CLRK SALES
112787	1-929-7	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$9.12	7316521 PTRLM TX-NOV 2024
MN REVEN	JE			-	\$1,154.12	
SUNSHINE	FOODS					
	002079	E 230-42270-205	Ambulance	Service Incentives/Rewa	\$21.97	ACCT: 317 AMB MTNG FOOD
	002088	E 220-42280-210	Fire Department *	Operating Expenses	\$43.96	ACCT: 304 BTTRS
SUNSHINE	FOODS			<del>-</del>	\$65.93	
2024 12ADM01				-	\$3,370.96	
				-	\$3,370.96	



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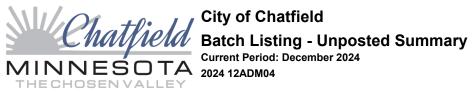
Check						
Nbr Invoi	ce	Account	Dept Descr	Object Descr	Amount	Comments
CENTURYLINK-T	ELE	<u> </u>				
-		E 100-43100-321	Street Maintenanc	Telephone	\$130.25	1/5 333683295 T1 F94-179-4395
		E 100-41500-321	City Clerk	Telephone	•	1/5 333683295 T1 F94-179-4395
•		E 601-49400-321	Water Utilities (GE	Telephone	•	1/5 333683295 T1 F94-179-4395
		E 100-42110-321	Police Administrati	Telephone		1/5 333683295 T1 F94-179-4395
		E 230-42270-321	Ambulance	Telephone		1/5 333683295 T1 F94-179-4395
CENTURYLINK-T			Ambulance	relephone	\$651.21	1/3 333003233 11134-173-4333
CLITTOR I LITTRE		-			\$031.21	
MEDIACOM						
11/26	5/2	E 230-42270-438	Ambulance	Internet Expenses	\$105.18	1/3 CITY HALL HSD & STATIC IPS
11/26	5/2	E 100-41500-438	City Clerk	Internet Expenses	\$104.86	1/3 CITY HALL HSD & STATIC IPS
11/26	5/2	E 100-42110-438	Police Administrati	Internet Expenses	\$104.86	1/3 CITY HALL HSD & STATIC IPS
MEDIACOM					\$314.90	
MED TECH DECO		CF 11.C				
MED-TECH RESO		•	Dalias Administrati	O	470.2C	10V NICD
		E 100-42110-210	Police Administrati	Operating Expenses		10V NICD
MED-TECH RESO	UR	CE, LLC			\$78.26	
MINNESOTA ENE	RG	Y RESOURCES				
11/26	5/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$46.03	00002 FH 25% STREET
11/26	5/2	E 100-45124-380	Swimming Pools -	Utility Services (GENERA	\$45.00	000011 POOL
11/26	5/2	E 211-45500-380	Libraries (GENERA	Utility Services (GENERA	\$107.48	00005 LIBRARY
11/26	5/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$27.63	00002 FH 15% WATER
•		E 100-41940-380	Municipal Building	Utility Services (GENERA		00001 MUNI 1/3
11/26	5/2	E 220-42280-380	Fire Department *	Utility Services (GENERA	•	00002 FH 60% FIRE
•		E 230-42270-380	Ambulance	Utility Services (GENERA	•	00001 MUNI - AMB 1/3
•		E 100-42110-380	Police Administrati	Utility Services (GENERA	•	00001 MUNI - POLICE 1/3
•		E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA		00003 WWTP - LIBRARY LN
MINNESOTA ENE			001101 (021121012)	Jame, John 1995 (Jame)	\$1,222.86	
					ų =/====	
ON SITE SANITA						
		E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA		001411-0003 MC HSP-160 DIVSTNW
0001	81	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA		001411-006 GP - 558 OTRNE
ON SITE SANITA	TIC	N			\$85.25	
PEOPLES ENERG	Y C	OOPERATIVE				
		E 100-41940-380	Municipal Building	Utility Services (GENERA	\$334 00	2407900 1/3 21 2ND ST SE
•		E 100-42110-380	Police Administrati	Utility Services (GENERA	•	2407900 1/3 21 2ND ST SE
•		E 230-42270-380	Ambulance	Utility Services (GENERA	•	2407900 1/3 21 2ND ST SE
		E 211-45500-380	Libraries (GENERA	Utility Services (GENERA		2402500 LIBRARY 322 MAIN ST S
•		E 100-43100-380	Street Maintenanc	Utility Services (GENERA	•	2400202 PPLS 19 SCND ST SW
•		E 100-43100-380	Street Maintenanc	Utility Services (GENERA	•	2154400 10208 HILLSIDE DRIVE
•		E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA	•	2410200 MAIN ST-CITY PARK
		E 220-42280-380	Fire Department *	Utility Services (GENERA		2410000 318 S MAIN ST-WHISTLE
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		2182100 SIREN - 10210 HILLSIDE
		E 601-49400-380	Water Utilities (GE	,		
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3211800 250 OLD TERRITORIAL RD
				Utility Services (GENERA		7823600 MEYERS AND TERMAR
•		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3376900 EV CHARGER - 405 MAIN ST
•		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3265100 20 2ND ST SE - LIGHTS
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3260100 301 TH 52 - TRAFFIC SI
		E 220-42280-380	Fire Department *	Utility Services (GENERA		2410100 3/4 FIRE HALL
		E 100-45124-380	Swimming Pools -	Utility Services (GENERA		3237701 107 UNION ST NE
		E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3011800 STREET LIGHTS
12/05	5/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$882.96	3011701 BLUFF ST



# **City of Chatfield** Batch Listing - Unposted Summary Current Period: December 2024

Check Nbr Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		2447300 UNION ST NE - XING
	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA		242390 MILL CREEK PK - LIFT ST
	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		3260000 52 3RD ST SW - STL MTR
	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA		2438500 MILL CREEK PARK
	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		2410100 1/4 FIRE HALL
12/05/2	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA		2428000 MILL CREEK PARK
12/05/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$2,694.65	2430200 126 LIBRARY LN WWTP
12/05/2	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA	\$63.00	2432200 CHATFIELD SIGN
12/05/2	E 100-45200-380	Parks (GENERAL)	Utility Services (GENERA	\$59.00	2432400 400 3RD ST SW
12/05/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$72.47	2436500 CR 2 HWY S
PEOPLES ENERGY C	OOPERATIVE			\$9,657.91	
QUILL.COM					
417646	E 601-49400-210	Water Utilities (GE	Operating Expenses	\$481.35	TONER410A WATER
418678	E 100-41940-210	Municipal Building	Operating Expenses	\$73.99	TLT BWL CLEANER
418667	E 220-42280-210	Fire Department *	Operating Expenses	\$17.99	SWIFFER REFILL PADS
416677	E 602-49450-210	Sewer (GENERAL)	Operating Expenses	\$28.58	SWIFFER REFILL
416677	E 100-41940-210	Municipal Building	Operating Expenses	\$50.99	MULTI PURP CLEANER
418678	E 100-41940-210	Municipal Building	Operating Expenses	\$68.99	Z FOLD TOWELS
417646	E 602-49450-200	Sewer (GENERAL)	Office Supplies (GENERA	\$7.13	LEAD REFILL
QUILL.COM				\$729.02	
THE CHATFIELD NEV	WS, LLC				
5872	E 100-45124-350	Swimming Pools -	Print/Binding (GENERAL)	\$56.00	POOL- HELP WANTED
5854	E 100-41410-350	Elections	Print/Binding (GENERAL)	\$48.00	ELECTION
THE CHATFIELD NEV	WS, LLC		•	\$104.00	
024 12ADM02				\$12,843.41	
				\$12,843.41	

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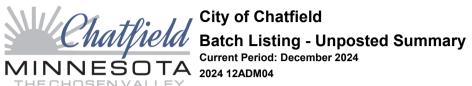


**Current Period: December 2024** 

2024 12ADM04

Check Nbr Invoice Account Dept Descr Object Descr Amount Comments **ALTA PLANNING + DESIGN, INC.** Community Action Other Professional Servic 2024.0 E 806-46636-310 \$17,455.69 PRJCT 304.0002024.085 SE MN TMO-I **ALTA PLANNING + DESIGN, INC.** \$17,455.69 \$17,455.69 2024 12ADM04 \$17,455.69

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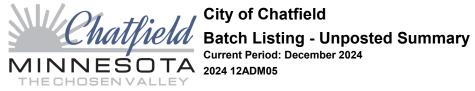


2024 12ADM04

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Nbr	Nbr Invoice Account		Dept Descr	Object Descr	Amount	Comments
REVTRAK						
112789	NOV 20	E 230-42270-323	Ambulance	Administration Expense	\$46.73	NOV ADMIN FEE ALLOC
	NOV 20	E 603-49500-323	Refuse/Garbage (	Administration Expense	\$221.85	2024 ADMIN FEE ALLOC 19.24%
	NOV 20	E 602-49450-323	Sewer (GENERAL)	Administration Expense	\$650.53	2024 ADMIN FEE ALLOC 60.58%
	NOV 20	E 601-49400-323	Water Utilities (GE	Administration Expense	\$249.22	2024 ADMIN FEE ALLOC 22.22%
REVTRAK					\$1,168.33	
WIDSETH S	MITH NO	OLTING & ASSOC.				
	235212	E 443-43200-503	Construction Fund	Cap. Proj-Engineering Fe	\$2,738.75	2021-11946 2022WTRIMPPROJ RSV G
WIDSETH S	MITH NO	OLTING & ASSOC.			\$2,738.75	
2024 12ADM04				-	\$3,907.08	
				-	\$3,907.08	

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	Check	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
				рерг резсі	Object Desci	Amount	Comments
	BLACKSTO						
			E 211-45500-593	Libraries (GENERA	Cap. Outlay-Non Print M		CUSTOMER ID 168011
	BLACKSTO	NE PUBLI	ISHING			\$113.48	
	CENGAGE L	EARNIN	G				
		860126	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books	\$15.39	ACCT 23762978
	CENGAGE L	EARNIN	G	•	-	\$15.39	
	CENTED DO	TNT   AD	CE DRIVE				
	CENTER PO			Libraria - (CENEDA	Con Outley Books	<b>#26.62</b>	VDCTN.
			E 211-45500-590	Libraries (GENERA			KRSTN
			E 211-45500-590	Libraries (GENERA	•	· ·	BUNN GRASY MRAG ST
	CENTER PO		E 211-45500-590	LIDITATIES (GENERA	Cap. Outlay-Books	\$575.28 \$709.68	PRMR FCTN SRS
	CENTER PO	INI LAK	GE PRINI			\$709.00	
	EXPERT BII	LLING, L	LC				
		12917	E 230-42270-435	Ambulance	Licences, Permits and Fe	\$527.00	TRANSPORTS BILLED - OCT
	EXPERT BII	LLING, LI	LC			\$527.00	
	LOFFLER						
	LOTTLEK	487577	E 211-45500-404	Libraries (GENERA	Repairs/Maint Equipment	\$33.59	CANON DXC3725I OVERAGE CHARGE
	LOFFLER	107377	2211 15500 101	LIBITATIOS (GENERAL	repairs/ fame Equipment	\$33.59	S. IN SIN BACES / EST OVER VIOLE CHILINGE
						422122	
	MARCO TEC						
			E 100-41500-435	City Clerk	Licences, Permits and Fe	·	5 MS BUS PREM & 1 VM EXCH + ACTV
			E 100-41910-435	Planning and Zoni	Licences, Permits and Fe		1 PLNG DEPT EXCHNG ON LN + ACTV
			E 100-42110-435		Licences, Permits and Fe	·	10 PD MS BS PRM
			E 602-49450-435	Sewer (GENERAL)	Licences, Permits and Fe		2 WW BS PRM
			E 100-41100-435	Legislative	Licences, Permits and Fe		6 LEG EXCHNG ON LN P1 & ACTV DRC
			E 220-42280-435	Fire Department *	Licences, Permits and Fe		1 FD BS PRM
			E 100-43100-435	Street Maintenanc	Licences, Permits and Fe		1 MS BS PRM
			E 100-45124-435	Swimming Pools -	Licences, Permits and Fe		1 POOL EXCHNG ON LN + ACTV DRCT
			E 100-45200-435	Parks (GENERAL)	Licences, Permits and Fe		1 PARKS BS PRM
			E 230-42270-435 E 601-49400-435	Ambulance	Licences, Permits and Fe Licences, Permits and Fe		2 AMB BS PRM 1 WTR BS PRM
			E 231-42270-240	Ambulance	Small Tools and Minor E		MNTR RFRSH
			E 221-42280-240	Fire Department *		\$877.43	
			E 801-45200-240	Parks (GENERAL)	Small Tools and Minor E	\$877.43	
			E 801-41500-240	City Clerk	Small Tools and Minor E	·	LPTP MNTR
			E 240-46500-435	•	Licences, Permits and Fe		1 EDA EXCHNG ON LN + ACTV DRCTR
	MARCO TEC			20000 201 (02		\$4,707.08	
						, , -	
	SCHUMACH			(05155.4	D	+470 70	170 ELEVANATATE
			E 211-45500-401	Libraries (GENERA	Repairs/Maint Buildings		LIB ELEV MAINT
	SCHUMACH	IER ELEV	ATOR CO			\$170.78	
	SELCO						
		052991	E 211-45500-414	Libraries (GENERA	Automated Operations	\$467.83	ILS PCKG-PUBLICS
	SELCO				<del>-</del>	\$467.83	
	SMITHSON	TAN					
	SHIT I USON		E 211-45500-591	Libraries (CENEDA	Cap. Outlay-Magazines	¢40 00	MBRSHP
	SMITHSON		F 511-4000-031	LIDIGITES (GLIVERA	cup. Outlay-Mayazines	\$49.99	PIDIOLII
		T-414			-		
20	24 12ADM05					\$6,794.82	

# Chattield Batch Listing - Unposted Summary

**Current Period: December 2024** 

Check

Nbr Invoice Account

Dept Descr

Object Descr

Amount Comments

\$6,794.82

([BatchID] in (20964))



Check

Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
TASC						
112803	IN3322	E 100-41500-310	City Clerk	Other Professional Servic	\$109.00	COBRA RNWL FEE - 2025
	IN3322	E 100-41500-310	City Clerk	Other Professional Servic	\$390.12	COBRA MO ADM FEE - 32.51/MO JAN-
TASC				- -	\$499.12	
UNITED ST	ATES PO	STAL SERVICE				
060118	644654	E 603-49500-322	Refuse/Garbage (	Postage	\$129.32	UB PSTG ALLCTN 2024 19.77%
	644654	E 602-49450-322	Sewer (GENERAL)	Postage	\$379.38	UB PSTG ALLCTN 2024 58.00%
	644654	E 601-49400-322	Water Utilities (GE	Postage	\$145.34	UB PSTG ALLCTN 2024 22.22%
UNITED ST	ATES PO	STAL SERVICE		-	\$654.04	
2024 12ADM06				<del>-</del>	\$1,153.16	
				=	\$1,153.16	

([BatchID] in (20989))

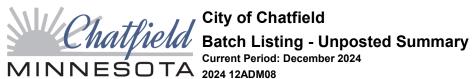


# Batch Listing - Unposted Summary Current Period: December 2024

1 =	CF	10	SE	:N	V	A	L	L	E
	Che	eck							

Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments		
FIRE SAFETY USA, INC								
060120	181779	R 221-42280-3620	Fire Department *		-\$4,301.09	SALE / CREDIT UTV SKID UNIT		
	195832	E 221-42280-580	Fire Department *	Cap. Outlay-Other Equip	\$11,405.00	4 TRNOUT GEAR		
FIRE SAFET	Y USA, I	NC		-	\$7,103.91			
US BANK O	NE CARD	•						
060119	12/25/2	E 240-46500-435	Economic Dev (GE	Licences, Permits and Fe	\$22.92	LST PSS		
	12/25/2	E 100-41910-435	Planning and Zoni	Licences, Permits and Fe	\$22.92	LST PSS		
	12/25/2	E 100-42110-153	Police Administrati	Uniform Allowance	\$300.00	SCHMDBRG-SCHEELS		
	12/25/2	E 211-45500-593	Libraries (GENERA	Cap. Outlay-Non Print M	-\$34.53	OTC BRANDS		
	12/25/2	E 211-45500-593	Libraries (GENERA	Cap. Outlay-Non Print M	\$24.59	MNRDS - TOTES		
	12/25/2	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe	\$0.99	APPLE.COM - ICLOUD STORAGE		
US BANK O	US BANK ONE CARD			•	\$336.89			
2024 12ADM07				·	\$7,440.80			
					\$7,440.80			

([BatchID] in (20999))



THE CHOSEN VALLEY

Check

Nbr Invoice	Account	Dept Descr	Object Descr	Amount	Comments
ROOT RIVER STATE	BANK				_
112804 DEC 20	E 100-41500-310	City Clerk	Other Professional Servic	\$97.00	INT BANKING CHARGES 55 + 27 + 15
ROOT RIVER STATE	BANK			\$97.00	
2024 12ADM08				\$97.00	
				\$97.00	

([BatchID] in (21005))



# **City of Chatfield** Batch Listing - Unposted Summary Current Period: December 2024

TA 2024 1205VNDRPR

Check

Cneck Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
BLUE CROS	S BLUE S	SHIELD				
112778	241202	G 910-21721			\$122.17	PR VNDR LBLTY
BLUE CROS	S BLUE S	SHIELD			\$122.17	<del>.</del>
CHATFIELD	PUBLIC	LIBRARY				
112779	2024-2	R 211-45500-3620	Libraries (GENERA		-\$100.00	PR VNDR LBLTY
	2024-2	G 910-21728			\$100.00	PR VNDR LBLTY
CHATFIELD	PUBLIC	LIBRARY			\$0.00	
EFTPS						
112780	926420	G 910-21701			\$5,099.56	PR VNDR LBLTY
	926420	G 910-21709			\$1,690.86	PR VNDR LBLTY
	926420	G 910-21703				PR VNDR LBLTY
EFTPS					\$11,992.54	
<b>EMPOWER</b>	MNDCI	P				
112781	124712	G 910-21719			\$969.65	PR VNDR LBLTY
<b>EMPOWER</b>	MNDCI	P			\$969.65	-
HEALTHEQ	UITY					
-		G 910-21726			\$2,826.42	PR VNDR LBLTY
HEALTHEQ	UITY				\$2,826.42	-
LAW ENFO	RCEMENT	Γ LABOR SERVICES	1			
_		G 910-21717			\$282.00	PR VNDR LBLTY
LAW ENFO	RCEMENT	Γ LABOR SERVICES	1		\$282.00	
MN REVEN	UF					
		G 910-21702			\$2,605.97	PR VNDR LBLTY
MN REVEN					\$2,605.97	
PERA					. ,	
	SOMBE	G 910-21705			¢5 1/1 90	PR VNDR LBLTY
112/04		G 910-21703 G 910-21704				PR VNDR LBLTY
PERA	JON L	G 510 21701			\$11,005.21	-
					,,	
<b>TASC</b>	12/05/2	C 010 21714			¢122.22	DD VAIDD I BLTV
112/85 <b>TASC</b>	12/05/2	G 910-21714			\$133.33	PR VNDR LBLTY
	LDD.				-	
024 1205VNDR	KPK				\$29,937.29	_
					\$29,937.29	



# **City of Chatfield** Batch Listing - Unposted Summary Current Period: December 2024

Check

Nbr Invoice	Account	Dept Descr	Object Descr	Amount	Comments
AFLAC					
112799 376005	G 910-21712			\$119.08	PR VNDR LBLTY
	G 910-21718			·	PR VNDR LBLTY
	G 910-21724				PR VNDR LBLTY
	G 910-21713				PR VNDR LBLTY
376005	G 910-21715				PR VNDR LBLTY
AFLAC				\$627.42	
CHATFIELD PUBLIC	LIBRARY				
112796 2024-2	R 211-45500-3620	Libraries (GENERA		-\$100.00	PR VNDR LBLTY
2024-2	G 910-21728			\$100.00	PR VNDR LBLTY
CHATFIELD PUBLIC	LIBRARY			\$0.00	
CLOTHING ALLOWA	NCE				
112798 2024	G 910-21710			\$432.80	FRINGE BENEFIT W-2 ALLOCATION
2024	E 100-41500-152	City Clerk	Clothing	-\$432.80	FRINGE BENEFIT W-2 ALLOCATION
CLOTHING ALLOWA	NCE			\$0.00	
DELTA DENTAL					
112801 CNS000	G 910-21711			\$1,308.82	PR VNDR LBLTY
<b>DELTA DENTAL</b>				\$1,308.82	
EFTPS					
112791 939384	G 910-21701			\$7,361.71	PR VNDR LBLTY
939384	G 910-21703				PR VNDR LBLTY
939384	G 910-21709			\$2,824.86	PR VNDR LBLTY
EFTPS				\$19,645.77	
EMPOWER   MNDC	P				
112794 125139	G 910-21719			\$1,246.99	PR VNDR LBLTY
EMPOWER   MNDC	P			\$1,246.99	
HEALTHEQUITY					
112795 uqdjlbf	G 910-21726			\$2,672.34	PR VNDR LBLTY
HEALTHEQUITY				\$2,672.34	
MN PEIP					
112802 146421	G 910-21706			\$19,253.34	PR VNDR LBLTY
MN PEIP				\$19,253.34	
MN REVENUE					
112792 0-846-9	G 910-21702			\$3,799.00	PR VNDR LBLTY
MN REVENUE				\$3,799.00	,
NCPERS GROUP LIF	F INSURANCE				
	G 910-21707			\$128.00	PR VNDR LBLTY
NCPERS GROUP LIF				\$128.00	
PERA					
112793 SOMPE	G 910-21704			<b>\$8 643 1</b> 2	PR VNDR LBLTY
	G 910-21705				PR VNDR LBLTY
	E 230-42270-121	Ambulance	PERA		PR VNDR LBLTY
PERA				\$16,708.27	
SUN LIFE ASSURAN	CE COMPANY				
112800 144571				\$156 N4	PR VNDR LBLTY
SUN LIFE ASSURAN				\$156.04	THE THE PARTY OF T
<u></u>				Ψ130.01	



# **City of Chatfield** Batch Listing - Unposted Summary Current Period: December 2024

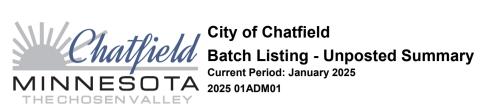
Check

Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
TASC						
112797	12/19/2	G 910-21714			\$133.33	PR VNDR LBLTY
TASC					\$133.33	
2024 1219VNDR	PR			_	\$65,679.32	
					\$65,679.32	

([BatchID] in (20959))

# City of Chatfield Expense Reimbursements to be paid through payroll

Name	Date of Expe	Date to be paid	<b>Expense Account</b>	Descritption	Amo	ount
Richard Evans	12/16/2024	1/2/2025	100-42110-208	Gun cleaning supplies	\$	128.70
Larry Converse	11/1/2024	12/19/2024	230-42275-208	Conference	\$	35.00



Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
KWIK TRIP	1					
112813	200128	E 211-45500-230	Libraries (GENERA	KT Scrip Program Expen	\$1,520.00	2025 SCRIP CARDS
KWIK TRIP				· · · -	\$1,520.00	
MN REVEN	JE					
112815	0-172-8	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$5.10	7316521 PTRLM TX - DEC 2024
	0-172-8	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$20.19	7316521 PTRLM TX - DEC 2024
	0-172-8	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	\$10.21	7316521 PTRLM TX - DEC 2024
	0-172-8	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$16.66	7316521 PTRLM TX - DEC 2024
112817	1-517-4	E 601-49400-437	Water Utilities (GE	Sales Tax - Purchases	\$1,046.00	7316503 QTRLY WTR
112816	1-081-2	E 211-45500-437	Libraries (GENERA	Sales Tax - Purchases	\$149.00	8021151 LIBRARY SALES TX-2024
112814	1-190-5	E 100-43100-437	Street Maintenanc	Sales Tax - Purchases	\$1.00	7316521 EV CHRGR
	1-190-5	E 100-42110-437	Police Administrati	Sales Tax - Purchases	\$2.00	7316521 POLICE CHRGS
	1-190-5	E 601-49400-437	Water Utilities (GE	Sales Tax - Purchases	\$72.00	7316521 WTR TWR & BLK WTR
	1-190-5	E 603-49500-436	Refuse/Garbage (	Sales Tax	\$1,002.00	7316521 GARBAGE TAX
MN REVEN	JE				\$2,324.16	
2025 01ADM01				_	\$3,844.16	
				_	\$3,844.16	

([BatchID] in (21018))



# Batch Listing - Unposted Summary Current Period: January 2025

2025 0102VNDRPR

Chacl	/
Cneci	۲.

Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
CHATFIELD	PUBLIC	LIBRARY				
112805	2025-0	R 211-45500-3620	Libraries (GENERA		-\$75.00	PR VNDR LBLTY
	2025-0	G 910-21728			\$75.00	PR VNDR LBLTY
CHATFIELD	PUBLIC	LIBRARY			\$0.00	•
EFTPS						
112806	327866	G 910-21709			\$1,637.59	PR VNDR LBLTY
	327866	G 910-21703			\$5,092.02	PR VNDR LBLTY
	327866	G 910-21701				PR VNDR LBLTY
EFTPS					\$11,521.24	
<b>EMPOWER</b>	MNDCI	•				
112807	125614	G 910-21719			\$933.35	PR VNDR LBLTY
<b>EMPOWER</b>	MNDCI	•			\$933.35	
HEALTHEQU	JITY					
-		G 910-21726			\$2,962.50	PR VNDR LBLTY
HEALTHEQU					\$2,962.50	
LAW ENFOR	CEMENT	Γ LABOR SERVICES				
		G 910-21717			\$292.00	PR VNDR LBLTY
LAW ENFOR	RCEMENT	LABOR SERVICES			\$292.00	
MN REVENU	JE					
	-	G 910-21702			\$2,476.05	PR VNDR LBLTY
MN REVENU	JE				\$2,476.05	
PERA						
	SOMPE	G 910-21705			\$4,935.91	PR VNDR LBLTY
		G 910-21704				PR VNDR LBLTY
PERA					\$10,903.74	
PRIORITY F	ΑΥΜΕΝ'	T SYSTEMS				
_		E 100-45124-323	Swimming Pools -	Administration Expense	\$17.52	CC PROCESSING FEES
PRIORITY F			3	<b>,</b>	\$17.52	
TASC						
	01/02/2	G 910-21714			\$133.33	PR VNDR LBLTY
TASC	-, <b>-, -, -</b>	· - ·			\$133.33	
025 0102VNDRI	PR				\$29,239.73	
.0102414010						
					\$29,239.73	

([BatchID] in (21008))



# CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 13, 2025

Agenda Item: 2024.11.25 Regular Meeting Minut	res
Subject   Summary:	
Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amoun	t:
Ongoing Cos	t:
One-Time Cos	t:
Included in Current Budget	?:
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital	):
Account Code	e:
Background:	
Attachments:	
2024.11.25 Meeting Minutes.pdf	

### CITY OF CHATFIELD COMMON COUNCIL MEETING MINUTES

#### Monday, November 25, 2024

The Common Council of the City of Chatfield met in regular session on Monday, November 25, 2024. Mayor John McBroom presided and called the regular meeting to order at 7:00 PM

Members Present: Paul Novotny, Mike Urban, Josh Broadwater, Dave Frank, Pam Bluhm, and John

McBroom.

Members absent: None.

Others Present: Karen Reisner, Craig Britton, Shane Fox, Brian Burkholder, Fred Suhler Jr., Lynda

Karver, Michele Peterson, Beth Carlson, and Luke Thieke.

### Approve Agenda - Additions or Corrections

Mike Urban entered a motion, with a second by Paul Novotny, to approve the agenda as presented.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Consent Agenda

**Dave Frank entered a motion, with a second by Josh Broadwater,** to adopt the consent agenda which included the following items:

- 1. 2025 CCTV Liaison Contract
- 2. Tri-County Pheasants Forever Application for Exempt Permit
- 3. Bluff Country Hiking Club Annual Request for Support

	Batch Name	Amount
	2024 11EZ 1 2 3 4	\$196,283.10
4	2024 11FA02	\$80,192.03
	2024 11FA02U	\$7,185.65
4.	2024 11RT	\$1,385.68
	2024 1107VNDRPR	\$50,968.28
	2024 1121VNDRPR	\$29,704.64
	Total	\$365,719.38

- 5. Chatfield Lions Club Application for Exempt Permit
- 6. St. Mary's Catholic Church Application for Exempt Permit
- 7. Resolution 2024-39 Granting Approval of a New Off-Sale Liquor License
- 8. Minutes of the Regular City Council Meeting October 28, 2024
- 9. Minutes of the Regular City Council Meeting November 12, 2024
- 10. Minutes of the Special City Council Meeting November 15, 2024
- 11. Resolution 2024-41 Accepting a Donation to the City
- 12. Resolution 2024-42 Accepting a Donation to the City

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### City Engineer Report

#### 20202 Water System Improvement Project - Pay Application #7

Killmer Electric Co, Inc. has submitted pay application number 7 in the amount of \$46,703.90 for work completed at Wells 2 and 3, the generators at Well 2 and Booster Pump Station and the WWTF Scada upgrades.

**Josh Broadwater entered a motion, with a second by Pam Bluhm,** to approve payment to Killmer Electric in the amount of \$46,703.90 for work on the 2022 Water System Improvement Project.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **Department Reports**

#### Police Department - Body Cameras

The Police Department is looking to purchase Body Cameras with their portion of Public Safety Aid. The cost of purchasing the body cameras with icloud storage is \$43,970. Public Safety Aid for the department was \$36,810. Payments for body camera and icloud storage will be made over the next five years. The additional \$7,160 will be budgeted for when needed.

**Pam Bluhm entered a motion, with a second by Paul Novotny,** to authorize the purchase of body cameras with icloud storage in the amount of \$43,970 for the police department.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

### Fire Department - Equipment Replacement

The Fire Department's SCBA equipment is nearing it's useful life. The department applied for grant funding but no funding was awarded. Capital Goods Funding will need to be used to purchase the new equipment at a total cost of \$122,588.

**Dave Frank entered a motion, with a second by Mike Urban,** to approve the Equipment Purchase of SCBA gear and bottles in the amount of \$122,588.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

**Josh Broadwater entered a motion, with a second by Dave Frank,** to adopt Resolution 2024-40, a Resolution Authorizing Entering into a Joint and Cooperative Agreement for Purchasing of Self-Contained Breathing Apparatus (SCBA)

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Ordinance 475 - 2025 Omnibus Fee Schedule - Final Read

Paul Novotny entered a motion, with a second by Josh Broadwater, to approve Ordinance 475 -

2025 Omnibus Fee Schedule.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

Mike Urban entered a motion, with a second by Dave Frank, to approve the publishing of Ordinance

475 - 2025 Omnibus Fee Schedule.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None
Motion carried.

#### **New Business**

#### Annual Leave Conversion for 2024

Personnel | Budget is recommending a one-time pay out of PTO for 2024 with the requirements of a maximum of 80 hours, and a minimum remaining balance of 176 hours.

**Paul Novotny entered a motion, with a second by Josh Broadwater,** to approve a one-time pay out of PTO for 2024, as recommended by Personnel | Budget. With the requirements of a maximum of 80 hours, and a minimum remaining balance of 176 hours.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Personnel Policy Amendment

**Dave Frank entered a motion, with a second by Mike Urban,** to approve the amendments to the Personnel Policy on the recommendation from the Personnel | Budget Committee.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### RAEDI Investment Request

**Mike Urban entered a motion, with a second by Paul Novotny,** to approve the investment request from RAEDI as recommended by the Personnel | Budget Committee.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **Committee Reports**

#### Public Services Committee

Topics included fire department SCBA equipment request and police department body camera request.

#### Park & Recreation Committee

Topics included camping, swimming pool needs, mower replacement, and hiking trail.

#### Mayor's Report

Mayor McBroom encourages everyone to be prepared for the potential for winter weather and winter driving.

## City Administrator's Report - Michele Peterson

City Administrator Michele Peterson has been re-nominated to the RAEDI board of directors.

#### Roundtable

Wishes of a Happy Thanksgiving were extended along with a reminder that the Presbyterian Church will be hosting a free Thanksgiving Dinner on Thanksgiving Day.

Also, remember that Small Business Saturday is here, please remember to support your local small businesses.

#### Adjourn

Mike Urban entered a motion, with a second by Pam Bluhm, to adjourn at 7:17 pm.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

/s/Beth M Carlson City Clerk



## CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 13, 2025

Agenda Item: 2024.12.09 Regular Meeting Minute	es
Subject   Summary:	
Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount	:
Ongoing Cost	:
One-Time Cost	:
Included in Current Budget?	:
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital):	:
Account Code	:
Background:	
Attachments:	
2004 12 00 P	

2024.12.09 Regular Meeting Minutes.pdf

#### CITY OF CHATFIELD COMMON COUNCIL MEETING MINUTES

#### Monday, December 9, 2024

The Common Council of the City of Chatfield met in regular session on Monday, December 9, 2024. Mayor John McBroom presided and called the regular meeting to order at 7:00 PM

Members Present: Paul Novotny, Mike Urban, Josh Broadwater, Dave Frank, Pam Bluhm, and John

McBroom.

Members absent: None.

Note: Councilor Pam Bluhm arrived during the meeting.

**Others Present:** Dan Funk, Kay Wangen, Karen Reisner, Lynda Carver, Michele Peterson, Beth

Carlson, and Fred Suhler Jr.

#### Approve Agenda -Additions or Corrections

Josh Broadwater entered a motion, with a second by Mike Urban, to approve the agenda as

presented.

Ayes: Councilors: Novotny, Urban, Broadwater, and Frank

Nays: None

Absent: Councilor: Bluhm

Motion carried.

#### Consent Agenda

**Mike Urban entered a motion, with a second by Paul Novotny,** to adopt the consent agenda which included the following items:

1. Accounts Payable Claims

Batch Name	Amount
2024 11ADM01	\$1,365.42
2024 12 ADM01PPS	\$7.95
2024 12FA01	\$106,480.47
2024 12FA02U	\$4,375.13
Total	\$112,228.97

- 2. Resolution 2024/22 Appointing Fire Department Officers for 2025
- 3. Resolution 2024-43 Polling Location Designation
- 4. Resolution 2024-47 Authorizing Transfer of Funds

Ayes: Councilors: Novotny, Urban, Broadwater, and Frank

Nays: None

Absent: Councilor: Bluhm

Motion carried.

#### Truth in Taxation Hearing

City Administrator Peterson presented the guiding principles of the budget, the current proposed tax levy for 2025 is at \$2,738,363 which is an increase of 5.8% over the 2024 levy. Cost drivers and goals that help create the budget were presented as well.

\*\*The actual public hearing took place later in the meeting when it was realized it was missed. It was called to order at 7:26 pm and closed at 7:26 pm with no public comments made.

#### City Engineer Report

#### Pedestrian Crossing - Hwy 30 and Winona Street

Councilor Bluhm joined the meeting at 7:08 pm

The Public Works Committee recommends purchasing the solar powered Rectangular Rapid Flashing Beacon (RRFB) pedestrian crossing system with push button activation from Safety Signs in the amount of \$26,475.00 to be installed on the north side of the TH 74 and Winona Street intersection. \$21,667 comes from one time emergency funding received in 2023, the remain funds will be drawn from capital goods.

**Josh Broadwater entered a motion, with a second by Dave Frank,** to approve the purchase of Rectangular Rapid Flashing Beacon (RRFB) pedestrian crossing system for the north side of the TH 74 and Winona Street intersection in the amount of \$26,475 as recommended.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### 2022 Water Improvement Project - Final Pay Application (#8)

Killmer Electric Co, Inc. has submitted the final pay application (number 8) in the amount of \$50,791.12 for work completed on the 2022 Water System Improvement project. This includes a deduct of \$1,965.65 for service charges the City incurred while the generators weren't in operation.

**Mike Urban entered a motion, with a second by Josh Broadwater,** to approve payment in the amount of \$50,791.12 at the recommendation of the City Engineer and the Personnel | Budget Committee.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **Department Reports**

#### Enterprise Drive Walking Trail

City staff would like the council to consider approving the addition of walking trails through the woods to the city owned property at the end of Enterprise Dr SE.

**Mike Urban entered a motion, with a second by Dave Frank,** to approve the installation of the trail on Enterprise Drive using city staff to manage the project.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **Finance**

The proposed 2025 Finance Policies & Procedures have been reviewed by the Personnel Budget Committee. It is their recommendation the council adopt the policies and procedures as presented.

Paul Novotny entered a motion, with a second by Josh Broadwater, to approve the finance policy as presented.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **Continued Business**

#### Resolution 2024-46 Final Tax Levy 2025

\*\* The Truth and Taxation Public Hearing was opened at 7:26 pm. No comments were made. Hearing was closed at 7:26 pm.

It has been determined that a property tax levy in the amount stated below is necessary to meet the needs outlined in the budget:

Fund Name	2025
General Fund	\$1,544,092
Library Fund	\$224,597
Fire Department	\$70,000
Ambulance Department	\$143,043
EDA	\$100,380
Center for the Arts	\$75,700
CCTV	\$17,000
Debt Service	
2016A Debt Service	\$95,000
2019A Debt Service	\$35,302
2022A Debt Service	\$18,022
2022B Debt Service	\$68,828
2023A Debt Service	\$46,101
Total Non-Referendum Base Levy	:
2018A Referendum Based Levy	\$300,298
Total Tax Levy	\$2,738,363

**Josh Broadwater entered a motion, with a second by Paul Novotny,** to approve resolution 2024-46 Certifying the final property tax levy for taxes payable in 2025 in the amount of \$2,738,363.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **New Business**

#### Resolution 2024-45 Approving the 2025 Pay Grid

**Paul Novotny entered a motion, with a second by Dave Frank,** to adopt resolution 2024-45, a resolution to Set the Pay Grid of the City of Chatfield Effective January 1, 2025.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

Monday, December 9, 2024 - Regular Meeting

#### LELE Agreement 2025-2026

Dave Frank entered a motion, with a second by Paul Novotny, to approve the 2025-2026 LELS (Law Enforcement Labor Services) Contract.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### **Committee Reports**

#### Personnel Budget Committee

Topics included: November's financial report, early retirement incentive policy, Truth in Taxation presentation, Windows 10 to Windows 11 upgrade, and part-time police officer.

#### Community Development Director

**Josh Broadwater entered a motion, with a second by Josh Broadwater**, to hire Alison Bentley as the Community Development Director as recommended by the Personnel | Budget Committee.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Part-Time Police Officer

**Mike Urban entered a motion, with a second by Paul Novotny,** to appoint Ryan Gilbertson as a parttime officer as recommended by the Personnel Budget Committee, contingent on all paperwork and reviews being in compliance.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Windows 10 to Windows 11 Operating System Migration

**Dave Frank entered a motion, with a second by Mike Urban,** to approve the Windows 10 to Windows 11 System Migration expenditure based on Committee recommendation.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Public Works Committee

Topics included 2022 Water System Improvement Project, 2024 Sidewalk Repair Summary, and land rental.

**Josh Broadwater entered a motion, with a second by Dave Frank**, to authorize City Administrator Michele Peterson and Public Works Director Brian Burkholder to create a rental agreement for a portion of parcel 260470000, for the period of January through June of 2025.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

#### Mayor's Report

Mayor McBroom reminded people to keep cars off the streets, shovel sidewalks, and be courteous to plows during snow events.

#### Roundtable

Thanks to all the people who put presentations together throughout the year to inform council about the decisions they have to make.

#### Adjourn

Mike Urban entered a motion, with a second by Dave Frank, to adjourn at 7:35 pm.

Ayes: Councilors: Novotny, Urban, Broadwater, Frank, and Bluhm

Nays: None Motion carried.

/s/Beth M Carlson City Clerk



Meeting Date: January 13, 2025

Agenda Item: LG220 Application for Exempt I	Permit - Chatfield Wrestling Booster Club
Subject   Summary:	
Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amo	ount:
Ongoing (	Cost:
One-Time C	Cost:
Included in Current Budg	get?:
FISCAL DETAILS:	
Fund Name(s) (Operations   Cap	ital):
Account C	ode:
Background:	
Attachments:	
LG220 2025.03.15 Chat Wrestling Booster Clu	ub.pdf

#### **LG220 Application for Exempt Permit**

An exempt permit may be issued to a nonprofit organization that:

- rganization that:
  conducts lawful gambling on five or fewer days, and
- awards less than \$50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be \$1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

#### **Application Fee (non-refundable)**

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

your county by calling 651-539-1900.	service, nor are telephone requests for expedited service accepted.			
ORGANIZATION INFORMATION				
Organization Name: Chatfield Wrestling Booster Club	Previous Gambling Permit Number: X- 94340-24-006			
Minnesota Tax ID Number, if any: _41-1481472	Federal Employer ID  Number (FEIN), if any:			
Mailing Address: 12410 Spring Road SE				
City: Chatfield	State: MN Zip: 55923 County: Olmsted			
Name of Chief Executive Officer (CEO): Chris Prieb	e			
CEO Daytime Phone: <u>651-707-5298</u> CEO	D Email: chrismpriebe@gmail.com (permit will be emailed to this email address unless otherwise indicated below)			
Email permit to (if other than the CEO): Danielsjd4	3@gmail.com			
NONPROFIT STATUS				
Type of Nonprofit Organization (check one):  Fraternal Religious	Veterans			
Attach a copy of one of the following showing pr				
A current calendar year Certificate of Good Standing  Don't have a copy? Obtain this certificate from:  MN Secretary of State, Business Services Division 60 Empire Drive, Suite 100 St. Paul, MN 55103  IRS income tax exemption (501(c)) letter in your organization's name  Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.  IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter) If your organization falls under a parent organization, attach copies of both of the following:  1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and 2. the charter or letter from your parent organization recognizing your organization as a subordinate.				
GAMBLING PREMISES INFORMATION				
Name of premises where the gambling event will be of (for raffles, list the site where the drawing will take please). Physical Address (do not use P.O. box): 103 Divisio	lace): Bernard Bus Garage			
Check one:  ✓ City: Chatfield	Zip: 55923 County: Olmsted			
Township:	Zip: County:			
Date(s) of activity (for raffles, indicate the date of the drawing): March 15th 2025				
Check each type of gambling activity that your organization will conduct:				
	Ill-Tabs Tipboards ✓ Raffle			
from a distributor licensed by the Minnesota Gamblir	s, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained ng Control Board. EXCEPTION: Bingo hard cards and bingo ball selection authorized to conduct bingo. To find a licensed distributor, go to r the <i>List of Licensees</i> tab, or call 651-539-1900.			

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)					
CITY APPROVAL for a gambling premises located within city limits	COUNTY APPROVAL for a gambling premises located in a township				
The application is acknowledged with no waiting period.	The application is acknowledged with no waiting period.				
The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).	The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.				
The application is denied.	The application is denied.				
Print City Name:	Print County Name:				
Signature of City Personnel:	Signature of County Personnel:				
Title: Date:	Title: Date:				
The city or county must sign before submitting application to the	TOWNSHIP (if required by the county) On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.) Print Township Name:				
Gambling Control Board.	Signature of Township Officer:				
	Title: Date:				
CHIEF EXECUTIVE OFFICER'S SIGNATURE (requ					
The information provided in this application is complete and accur report will be completed and returned to the Board within 30 days	ate to the best of my knowledge. I acknowledge that the financial of the event date.				
Chief Executive Officer's Signature: (Signature must be CEO's signature	re; designee may not sign)				
Print Name: Chris Priebe					
REQUIREMENTS	MAIL APPLICATION AND ATTACHMENTS				
Complete a separate application for:  • all gambling conducted on two or more consecutive days; or  • all gambling conducted on one day.  Only one application is required if one or more raffle drawings are conducted on the same day.	the application fee is <b>\$100</b> ; otherwise the fee is <b>\$150</b> .				
Financial report to be completed within 30 days after the gambling activity is done:  A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.	Make check payable to <b>State of Minnesota</b> . <b>To:</b> Minnesota Gambling Control Board 1711 West County Road B, Suite 300 South Roseville, MN 55113				
Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).	<b>Questions?</b> Call the Licensing Section of the Gambling Control Board at 651-539-1900.				
by the Gambling Control Board (Board) to determine your organization's qualifications to by the Board. All other be private data about you	formation when received information provided will Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically				

your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the

information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-

to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

This form will be made available in alternative format (i.e. large print, braille) upon request.



Meeting Date: January 13, 2025

<b>Agenda Item:</b> Resolution 2024-03, A Resolution G Renewals	ranting Approval of Annual Liquor Licenses and
Subject   Summary:	
Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount	
Ongoing Cost	:
One-Time Cost	:
Included in Current Budget?	
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital):	
Account Code:	
Background:	
Attachments:	

Resolution 2024-03 Liquor Licenses and Renewals.pdf

# Resolution 2024-03 A Resolution Granting Approval of Annual Liquor Licenses and Renewals

**Whereas,** MINN. STAT. CHAPT. 340A regulates the licensing and regulation of intoxicating liquors within the State of Minnesota; and

**Whereas**, the City of Chatfield is a liquor license issuing authority under MINN. STAT. CHAPT. 340A; and

**Whereas,** the Common Council of the City of Chatfield recommends approval of annual licenses and renewals, and

Whereas, the following applicants will have met all city requirements prior to issuance;

**NOW THEREFORE BE IT RESOLVED** by the Common Council of the City of Chatfield the city does hereby recommend approval for the following 2025 Liquor and Beer Licenses:

- 1. Shari's Sports Saloon (On-Sale plus Sunday & Off-Sale plus Sunday)
- 2. JAC's Bar and Grill (On-Sale plus Sunday)
- 3. VFW Club (Club License)
- 4. Kwik Trip (3.2 Beer)
- 5. Cenex (3.2 Beer) until superseded by a full Off-sale license listed in #6
- 6. Gurek Inc. Chatfield Liquor (Off-Sale) (the Cenex (3.2 Beer) license will be voided once the state grants this license
- 7. 52 Bottle Shop (Off-Sale plus Sunday)
- 8. Chosen Valley Country Club (On-Sale plus Sunday)
- 9. Chatfield Center for the Arts (On-Sale plus Sunday)
- 10. Joy Ridge Event Center (On-sale plus Sunday)
- 11. La Cantina Arcos LLC (On-Sale plus Sunday)



Meeting Date: January 13, 2025

<b>u</b>	,
Agenda Item: Letter of Support - Carlson, MCFOA	
<b>Subject   Summary:</b> Approve Letter of Support for Beth C MCFOA for 2025.	arlson's application for President of the
Agenda Category: Consent Agenda Subm	itted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount:	
Ongoing Cost :	
One-Time Cost :	
Included in Current Budget?:	
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital):	
Account Code:	
Background:	
Attachments:	

Carlson President MCFOA.pdf



January 9, 2025

Minnesota Clerks and Finance Officers Association

RE: Letter of support for President Application

Dear Minnesota Clerks and Finance Officers Association (MCFOA),

The City of Chatfield supports the application of Beth Carlson to the position of President of the Municipal Clerks and Finance Officers Association. Beth is a very talented and experienced City Clerk; who is very qualified to fulfill the position of President. The City of Chatfield appreciates the personal and professional growth opportunities that this experience represents to Beth and is proud to support her in this effort. Please give your strongest consideration for Beth Carlson to represent MCFOA as President.

Please reach out if you have any questions regarding this letter of support or her application.

Thank you,

Michele Peterson, MCMC City Administrator mpeterson@ci.chatfield.mn.us 507-867-1518



Meeting Date: January 13, 2025

Agenda Item: Equipment Replacement - Mixer

Subject | Summary: Equipment Replacement

Agenda Category: Department Reports Submitted By: Michele Peterson

**Recommended Motion:** Motion to approve the equipment replacement as recommended.

**Community Engagement and Outreach:** 

**FISCAL IMPACT:** 

**Amount:** \$16,013

Ongoing Cost : No

One-Time Cost: Yes

Included in Current Budget?: Included in Capital Replacement Plan

**FISCAL DETAILS:** 

Fund Name(s) (Operations | Capital): Capital

**Account Code:** 601-49400-500

Background:

Attachments:

Mixer Replacement.pdf

#### **MEMORANDUM**

TO: CHATFIELD CITY COUNCIL

FROM: RYAN PRIEBE, WATER SUPERINTENDENT

**SUBJECT:** TANK MIXER

**DATE:** 1/9/25

Action Requested- Approve purchase of in tank water mixer from KLM for \$16,013

<u>Background-</u> We have a in tank water mixer installed in the water pedestal tower. On Monday (1/6/25) it quit working and is need of replacement. We would like to replace mixer with a Grid Bee mixer so it will match our other 2 mixers. There will also be an added cost to installing mixer from Huntington Electric when they install it.

Woodbury, MN 55125



January 9, 2025

Sent via Email Only

Mr. Ryan Priebe Water Superintendent City of Chatfield 21 2<sup>nd</sup> St. SE Chatfield, MN 55923

RE: 300,000-Gallon Single Pedestal "Tower No. 1" Chatfield, MN

Dear Ryan,

Thank you for the opportunity to submit this proposal to supply and install a new GridBee GS-9, 120v electric submersible mixer; and to supply a GridBee SCADA control box for the above-referenced water storage tower.

#### **SCOPE OF WORK**

- Supply and install (1) GridBee GS-9, 120v submersible electric mixer.
- Supply (1) GridBee SCADA control box for an electrician to install.
- Removal of the non-functioning mixer if it can be retrieved by the cord without entry into the tank.
- KLM Engineering, Inc. will submit the documentation, on behalf of the Owner, as required by the Minnesota Department of Health, on the mixer installation.

With over 1,500 installations nationwide, an Ixom GS Series submersible mixer is a perfect fit for your tower. The GS Series mixer's proven durability and performance surpasses that of other mixing systems, as seen by its CFD modeling and customer recommendations. In addition, each mixer comes with a five (5) year manufacturer's warranty and NSF certification.

KLM Engineering, Inc. will submit the documentation, on behalf of the City of Chatfield, as required by the Minnesota Department of Health on the mixer installation. At the close of the project, KLM will submit the registration documentation to Ixom. A copy of the registration and mixer installation approval will be sent to the City for their records.



#### **FEES**

The fee for the above-referenced scope of work is......\$16,013.00

NOTE: Sales tax applies to equipment if an exemption certificate is not provided. Fees are subject to change if proposed work exceeds 12 months for the date of this proposal.

#### **OWNER'S RESPONSIBILITIES**

The Owner's personnel shall be responsible for:

- Providing access to the tower for the mixer installation.
- Completing the electrical installation.
- Connecting the SCADA control box to the City's Telemetry System.
- Provide a sales tax exemption form; or pay sales tax on the mixer and SCADA control box.

The City needs to exchange a minimum of twenty (20%) percent of the water in the tower for the mixer to be effective. If the tower exchange rate is less than twenty (20%) percent, additional mixers may be required.

A licensed electrician is required to complete the electrical installation.

#### **TERMS AND CONDITIONS**

KLM has attached our standard Terms and Conditions. The Terms and Conditions are part of this Agreement between the City of Chatfield and KLM Engineering, Inc. unless otherwise agreed to in writing by both parties.

Fees are subject to change if proposed work exceeds ninety (90) days from the date of this proposal.

#### **ADDITIONAL INFORMATION**

Additional information can be found at KLM's website at: www.klmengineering.com



#### **AGREEMENT**

This proposal is valid for sixty (60) days from the date of this proposal. If the City of Chatfield finds the proposal acceptable, please sign and return it by mail, fax or email. By signing and returning this page only, you agree to the terms of the entire proposal document submitted.

This Agreement, between Chatfield, MN and KLM Engineering, Inc. is accepted by:

**CITY OF CHATFIELD** KLM ENGINEERING, INC. 21 2<sup>nd</sup> St. SE 1976 Wooddale Drive, Suite 4 Chatfield, MN 55923 Woodbury, MN 55125 Signature Signature Dan Popehn Name Name Director of Business Development Title Title January 9, 2025 Date Date We look forward to working with you. Sincerely,

#### KLM ENGINEERING, INC.

Dan Popehn Director of Business Development 1976 Wooddale Drive, Suite 4 Woodbury, MN 55125 Cell: 612-743-3102

Email: dpopehn@klmengineering.com

Attachments: KLM Terms and Conditions

GridBee GS Series Submersible Mixer Brochure GridBee SCADA Panel Technical Data Sheet

REV 2025.01.06



# KLM ENGINEERING, INC. (KLM) TERMS AND CONDITIONS

- 1. **AGREEMENT.** The agreement between the parties when entered by the parties shall include the applicable referenced agreement documents (i.e., KLM proposal/Agreement) and shall include these KLM Terms and Conditions (the "Agreement"). The Agreement may not be modified except by mutual agreement in writing.
- 2. **ADDITIONAL SERVICES**. Additional work or services shall not be performed without a KLM executed change order or purchase order outlining the scope of additional work or services.
- 3. **KLM CLIENT RESPONSIBILITIES**. The KLM Client shall fully disclose to KLM its knowledge of the condition of the project structure(s), its past and present contents and shall provide KLM with full information regarding the requirements for the project; shall designate an individual to act on the KLM Client's behalf regarding the project; and provide safe access to and at the project site. When reasonably requested by KLM, the KLM Client shall furnish the services of other consultants including, but not limited to engineers and insurance representatives. The KLM Client shall test for pollution and hazardous materials when required by law or as requested by KLM. The KLM Client shall provide KLM with all necessary permits and other authorizations.
- 4. **SAFETY.** KLM shall be responsible for the safety of KLM personnel at the project site. The KLM Client or other persons shall be responsible for the safety of all other persons at the project site. The KLM Client shall inform KLM of any known or suspected hazardous materials or unsafe conditions at the project site. If, during the course of the KLM services, such materials, or conditions are discovered at the project site, KLM reserves the right to take measures to protect KLM personnel and equipment or to immediately terminate KLM services. The KLM Client agrees to be responsible for, and agrees to pay, any such additional protection costs. Upon such discovery by KLM, KLM agrees to use commercially reasonable efforts to notify the KLM Client in writing, of hazardous materials or unsafe conditions regarding the project site.
- 5. **HAZARDOUS MATERIALS.** Unless otherwise agreed to in the scope of work with the KLM Client, KLM has no responsibility for the discovery, presence, handling, removal or disposal of or exposure of persons to hazardous materials at the project site. To the full extent permitted by the law, the KLM Client shall defend, indemnify, and hold harmless KLM, its employees and representatives from all claims, including costs and attorney fees, arising out of the presence of hazardous materials or exposure to the same on the job site.
- 6. **SITE ACCESS AND RESTORATION.** The KLM Client will provide KLM and its representatives with safe and legal project site access. It is understood by the KLM Client that in the normal course of KLM providing its services and work, some nominal damage to the project site may occur. KLM agrees to take reasonable commercial precautions to minimize such damage, if any. Restoration of the project site, if any, is the responsibility of the KLM Client, unless otherwise agreed to in writing in the scope of work.
- 7. KLM LIMITED WARRANTY AND DISCLAIMER. KLM will perform services consistent with the standard of care and skill normally performed by other like firms in the industry and profession at the time of this service and in the geographic area of the project. EXCEPT AS EXPRESSLY STATED IN THIS SECTION, THERE ARE NO WARRANTIES, EXPRESS OR IMPLIED, BY OPERATION OF LAW OR OTHERWISE, PERTAINING TO THE PRODUCTS AND SERVICES SOLD UNDER THIS AGREEMENT. KLM DISCLAIMS ANY IMPLIED



WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL KLM BE LIABLE TO THE KLM CLIENT, ITS AGENTS, REPRESENTATIVES, EMPLOYEES, CUSTOMERS OR ANY OTHER THIRD PARTY, FOR ANY INCIDENTAL, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION LOSS OF USE, LOSS OF REVENUE OR LOSS OF PROFIT, IN CONNECTION WITH OR ARISING OUT OF THIS AGREEMENT OR THE EXISTENCE, FURNISHING OR FUNCTIONING OF ANY ITEM OR SERVICES PROVIDED FOR IN THIS AGREEMENT OR FROM ANY OTHER CAUSE, INCLUDING WITHOUT LIMITATION CLAIMS BY THIRD PARTIES, EVEN IF KLM HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

- 8. **SCHEDULING.** Prior to KLM scheduling its services related to the project, the KLM Client shall furnish KLM with a written Agreement, purchase order or other written request for KLM services and shall give as much notice as reasonably possible in advance of the time when the KLM services are desired to commence. The KLM service schedule shall be mutually agreed upon by the parties in writing. If a KLM inspection is canceled or delayed after KLM personnel and/or equipment are in transit to the project site, then the KLM Client shall be billed, and the KLM Client agrees to pay for KLM time and expenses according to the then current KLM Fee Schedule for KLM time spent and KLM costs incurred. If KLM is unable to redirect KLM representatives to other third-party project sites on the canceled or delayed scheduled service day, at a minimum, the KLM Client will be billed and the KLM Client agrees to pay KLM for one (1) full day of KLM labor.
- 9. **INSURANCE.** KLM will maintain worker's compensation insurance and comprehensive general liability insurance. KLM will provide KLM Client with a certificate of insurance upon KLM Client's request.
- 10. **PAYMENT.** KLM will submit periodic invoices for KLM services provided and work performed. Invoices are due upon receipt. The KLM Client agrees to inform KLM of invoice questions or disputes within 10 business days of the invoice date. The KLM Client agrees to pay all undisputed KLM invoiced amounts within 45 days of the invoice date. The KLM Client agrees to pay interest on all overdue amounts at a rate of 1.5% per annum or the rate allowed by law, whichever is less, plus costs of collection, court costs, and reasonable attorney fees on all such amounts. If any undisputed invoice remains unpaid for 60 days, then KLM may, at its sole discretion, suspend or terminate services to the KLM Client without liability.
- 11. **INDEMNIFICATION.** KLM shall indemnify and hold harmless the KLM Client and its shareholders, directors, officers, members, governors and employees from liability, claims, losses, and damages arising out of or relating to the applicable Project, provided that such claims, costs, losses, or damages are attributable to bodily injury, sickness, disease, or death, or injury to, or destruction of tangible property, including the loss of use resulting therefrom to the extent caused by KLM's negligent acts or omissions.

The KLM Client shall indemnify and hold harmless KLM and its shareholders, directors, officers, members, governors and employees from liability, claims, losses, and damages arising out of or relating to the applicable Project, provided that such claims, costs, losses, or damages are attributable to bodily injury, sickness, disease, or death, or injury to, or destruction of tangible property, including the loss of use resulting therefrom to the extent caused by the KLM Client's negligent acts or omissions. Further, the KLM Client shall indemnify and hold harmless KLM from all claims or losses arising out of the unauthorized use of KLM's Documents.



- 12. LIMITATION OF LIABILITY. IN NO EVENT SHALL KLM OR THE KLM CLIENT BE LIABLE, ONE TO THE OTHER, FOR INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE FURNISHING, PERFORMANCE OR USE OF ANY PRODUCTS OR SERVICES PROVIDED PURSUANT TO THIS AGREEMENT.
- 13. **DELAYS**. If KLM service or work delays are caused by the KLM Client, by third parties, strikes, natural causes, weather, or other circumstances beyond KLM's control, a reasonable time extension for performance of KLM services and work shall be granted, and KLM shall be entitled to and the KLM Client agrees to pay KLM an equitable fee adjustment.
- 14. **TERMINATION.** After seven (7) days written notice, either party may elect to terminate this Agreement. Notwithstanding the foregoing, the KLM Client agrees to pay for all KLM services provided and work performed through the date of termination. Notwithstanding the foregoing, the following sections shall survive the termination of this Agreement: Sections 5, 7, 10, 11, 12, 15, 16, 21 and 24.
- **15. SEVERABILITY.** Any provisions of this Agreement later held to violate a law or regulation shall be deemed void, and all remaining provisions of the Agreement shall continue in full force and effect.
- 16. **KLM'S DOCUMENTS**. All reports, specifications, drawings and other documents furnished by KLM are part of KLM's services and work for the KLM Client and the same are for use only for the project (KLM Documents). KLM retains all ownership of said documents regardless of whether the project is completed. The KLM Client may retain copies of the KLM Documents for reference purposes. KLM does not represent or warrant that the KLM Documents are suitable for reuse on any extension of the project or on other projects. The KLM Client shall not use the KLM Documents without KLM's written consent.
- 17. **ASSIGNMENT.** KLM may not assign this Agreement to any other person unless written consent is obtained from the KLM Client.
- 18. **AMENDMENTS.** Any modification or amendment of to this Agreement shall require a written agreement signed by both Parties.
- 19. **NONDISCRIMINIATION.** In the hiring of employees to perform work under this Agreement, KLM shall not discriminate against any person by reason of any characteristic or classification protected by state or federal law.
- **20. GOVERNING LAW.** This Agreement shall be governed by and interpreted in accordance with the laws of the State of Minnesota without regard to or application of conflicts of law rules or principles. All proceedings related to this Agreement shall be venued in **Washington County, Minnesota**.
- 21. AUDIT. Pursuant to Minnesota Statutes, § 16C.05, Subdivision 5, KLM agrees that the KLM Client, the State Auditor, or any of their duly authorized representatives at any time during normal business hours and as often as they may reasonably deem necessary (but under all circumstances not more often than once per calendar year), shall have access to and the right to examine, audit, excerpt, and transcribe any books, documents, papers, or records which are pertinent to the accounting practices and procedures of KLM, and involve transactions relating to this Agreement.
- 22. JOB SITE IMAGES, PHOTOGRAPHY AND VIDEO. During the term of this Agreement and



thereafter, KLM has the KLM Client's permission to take photographs or video of the project site for training, documentation, education or KLM promotional purposes. A signed Agreement that includes these KLM Terms and Conditions constitutes the KLM Client's written permission to KLM regarding the use of the items and information set forth in this section.

- 23. **WAIVER.** The waiver by either party of any breach or failure to comply with any provision of this Agreement by the other Party shall not be construed as or constitute a continuing waiver of such provision or a waiver of any other breach of or failure to comply with any other provision of this Agreement.
- 24. **HEADINGS.** Section headings used in this Agreement are for convenience only, have no legal significance, and in no way change the construction or meaning of the terms hereof.
- 25. **ENTIRE AGREEMENT.** This Agreement supersedes any prior or contemporaneous representations or agreements, whether written or oral, between the Parties and contains the entire agreement.

End of the KLM Terms and Conditions.

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#### **Brochure**



### Grid**Bee** GS Series Submersible Mixers

#### Effective, Efficient, Affordable,

Reliable 24-hour active mixing with the lowest life-cycle cost. The benefits are immediate!

#### **Benefits**

- · Prevents stagnation, thermal stratification & short-circuiting.
- · Provides uniform water age & equal distribution of disinfectant.
- · Minimize chemical disinfectant usage & disinfection by-products.
- · Increases contact time (baffle factor) in clearwells.
- Reduces nitrification in chloraminated systems.
- Eliminate energy intensive & costly deep-cycling and/or flushing of tanks.
- · Reduces ice buildup & tank damage in cold climates.



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NSF / ANS	il Standar	d 61 Cert	ified By	
	NSF	UL	CSA	
GS Mixer	х			
GS Motor X X				

NSF / ANSI Standard 372 Certified By				
	NSF	UL	CSA	
GS Mixer	Х			
GS Motor		Х	х	

#### Performance Guaranteed.

#### Features

- · Engineered for easy deployment.
- No tank entry required.
- · Utilizes efficient sheet mixing technology.

Model GS-9

- 316SS Construction.
- Certified to NSF/ANSI 61 and NSF/ANSI 372.
- 120VAC 1Ph Standard.
- 240VAC 1PH or 460vAC 3PH available.
   (for GS-9 and GS-12 models only)
- · 5-Year Warranty.
- · Liquid disinfectant boosting port.

Effective mixing for any tank size, any tank build.

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KLM Engineering, Inc. | 1976 Wooddale Drive, Suite 4 | Woodbury, MN 55125 | 651-773-5111 | info@klmengineering.com | klmengineering.com



#### Brochure



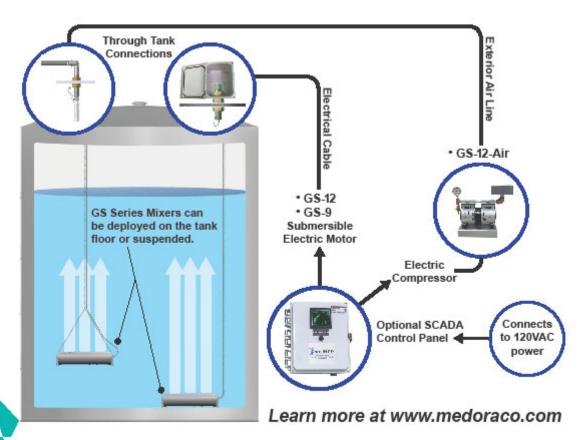
## Grid**Bee** GS Series Submersible Mixers

GridBee® GS Series Submersible Tank
Mixers are easily deployed through a
hatch, vent, or other tank opening twelve
(12) inches or larger in diameter. The "GS"
thoroughly mixes the entire tank volume
from tank floor to water surface resulting
in consistent disinfectant residuals, even
temperature profiles and uniform water age.

#### Assembled Machine Dimensions

	Length	Length Diameter	
GS-9	24 in. (61 cm)	10 in. (25 cm)	65 lbs. (29 kg)
GS-12	36 in. (91 cm)	10 in. (25 cm)	75 lbs. (34 kg)
GS-12-Air	36 in. (91 cm)	10 in. (25 cm)	50 lbs. (23 kg)

#### Everything you need for a fast & efficient deployment is included!



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#### **Technical Data Sheet**

#### GridBee SCADA Panel

#### Part Number: 101846

#### Description

The GridBee Standard SCADA accessory package offers the ability to monitor a GridBee for proper operation via monitoring motor current through two programmable open collector outputs. Remotely control on or off via a 24VDC relay by a local PLC. The unit is contained within a NEMA 4 enclosure to be mounted near the 120 VAC power source. Additional features include a circuit breaker. Hand Off Auto (HOA) 3-position switch and LCD display. UL508 certified.

#### Specifications:

#### Power Source Required

120vAC, 20 Amp Outdoor Rated Receptacle

#### Enclosure

10" X 8" X 4", molded Integra NEMA 4 Mounting Feet Hole Pattern: 5.75" W X 11.25" H Back Insert Hole Pattern: 5.75" W X 7.75" H

#### Open Collector Sinking Outputs

There are two open collector outputs which can be configured to act as alarm or a 4-20 mA signal. The open collectors can sink a maximum of 34 VDC and 500 mA. The default settings include a normally closed out of range output, along with a 4-20 mA output.

#### 4-20 mA

Active 4-20mA, Output Load 250 Ohms Linear Scaling: Mixer Current = (mA Value - 4) / 0.8 4 mA = 0 Amps Mixer Current 20 mA = 20 Amps Mixer Current Signal Current: Normal = 9.6 mA - 14.8 mA

Operating Status:

Normal (GREEN): 7.0 A - 13.5 A Fault (RED): Outside of Normal Range

\*Range is programmable via display meter.

#### On/Off Control Relay

A relay is available with a 24 VDC coil to offer remote on or off control while the HOA switch is positioned in Auto for conditions requiring the unit to be shut off such as low water level

Coil Power: 24 VDC nominal (19.2V to 28.4V DC) Type: Normally open. Can be field adjusted to normally closed if required.

Auto Operating Temperature: -40°C to 55°C Hand Operating Temperature: -40°C to 75°C





Figure 1: GridBee Standard SCADA Box, Green for in range



Figure 2: GridBee Standard SCADA Box, Red for out of range



#### Shipping Size/Weight

18 inch X 15 inch X 8 inch, 8 lbs

#### Warranty

Reference GridBee Product Limited Replacement Warranty.

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#### **Technical Data Sheet** GridBee SCADA Panel Electric Schematic 1-42 1-63 1-06 1-66 1-07 TEMPERATURE SATING OF FORLD INSTALLED COMPACTORS MUST BE AT LEAST 148° F. (60° C.). FORLD MINISTER VELL ACCIPY COPPER CORDUCTORS ONLY. COMMERCE SEALURE LIKE IN AMERI, TO A SECURE EARTH SECURD. 1-10 1-11 1-12 1-13 LI TI 1-14 1-15 1-16 1-17 1-19 мотов совтастов 1-12,1-13 1-21 1-22 1-23 1-26 1-25 The state 1-26 1-17 1-51 PIELD WORDER SECTION 1-62 1-53 1-54 1-55 1-67 1-58 1-59 1-60 1-61 1-62 ""DESTRUCTIONS FOR USE OF BOTH "4-18 1-63 1-66 1-66 1-67 1-68 1-70 1-71 MEDORA IFS DESCRIPTION LIT, RH, SCH, MEDORA GS SERIES 120V 101846 101846 DRAMI BY

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Meeting Date: January 13, 2025

Agenda Item: Personnel   Budget Committee	
Subject   Summary:	
Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount	:
Ongoing Cost	:
One-Time Cost	:
Included in Current Budget?	:
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital)	:
Account Code	:
Background:	
Attachments:	



Meeting Date: January 13, 2025

Agenda Item: Public Works Committee	
Subject   Summary:	
Agenda Category:	Submitted By: Michele Peterson
Recommended Motion:	
Community Engagement and Outreach:	
FISCAL IMPACT:	
Amount	::
Ongoing Cost	l:
One-Time Cost	l:
Included in Current Budget?	:
FISCAL DETAILS:	
Fund Name(s) (Operations   Capital)	:
Account Code	:
Background:	
Attachments:	