



AGENDA

City Council

Workshop Meeting

June 11, 2024

Hadley Conference Room

5:00 PM

- 5:00 PM Tree Board Interview Candidate: Laura Kittel
- 5:10 PM Discussion RE: Tree Board Interview Candidate
- 5:15 PM Review of 2023 Financial Audit
- 5:35 PM 2025 Operating Budgets and Property Tax Levy Planning
- 6:35 PM Administrator Update
- 6:40 PM Council Topics
- 6:55 PM Adjourn for Regular Meeting



COUNCIL MEMORANDUM

To:	Honorable Mayor and City Council		
From:	Sara Ludwig, City Clerk		
Date:	June 11, 2024	Time:	5:00 PM
Subject:	Tree Board Interview Candidate: Laura Kittel		

BACKGROUND

At the June 11, 2024 work session, the City Council will interview Laura Kittel for consideration to serve on the Tree Board. At this time, the Tree Board has one vacancy. City staff has interviewed the applicant ahead of the Council work session.

Application and staff interview materials will be provided to the City Council under separate cover.



COUNCIL MEMORANDUM

To:	Honorable Mayor and City Council		
From:	Kyle Stasica, Finance Director		
Date:	June 11, 2024	Time:	5:15 PM
Subject:	Review of 2023 Financial Audit		

BACKGROUND

Minnesota Statutes require that cities issue an annual financial report prepared in accordance with generally accepted accounting principles (GAAP), and audited in accordance with those principles by a firm of licensed certified public accountants or the Office of the State Auditor.

This report consists of management’s representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the financial information presented in this report.

The City of Oakdale’s financial statements have been audited by Malloy, Montague, Karnowski, Radosevich & Co. P.A. (MMKR), a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended December 31, 2023 are free of material misstatement. The independent audit examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessed the accounting principles used and significant estimates made by management; and evaluated the overall financial statement presentation. The independent audit has issued an unmodified (“clean”) opinion on the City of Oakdale’s financial statements for the year ended December 31, 2023.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Annual Comprehensive Financial Report for the year ended December 31, 2022. This was the 33rd consecutive year that the City has achieved this prestigious award. To be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized report. Staff believes this year’s report will satisfy the requirements as well, and will submit the finished Annual Comprehensive Financial Report to the GFOA for consideration.

Jackie Huegel, Principal, from MMKR will present an overview of the audit process and results. There is no action required of the City Council as this review is informational only.

The Annual Comprehensive Financial Report for fiscal year ending December 31, 2023 can be found under the [“City Budget & Financial Reports”](#) on the City’s Finance Department webpage.

The Management Report and the Special Purpose Audit Report will be provided under separate cover to the Mayor and Council.

Attachment

Presentation Slides

CITY OF OAKDALE AUDIT REPORT YEAR ENDED DECEMBER 31, 2023

Jaclyn M. Huegel, CPA

AUDITOR'S ROLE



- Opinions on Financial Statements
- Internal Controls and Compliance
 - Financial Statement Audit
 - MN Legal Compliance Audit

AUDIT RESULTS



- **Basic Financial Statements**
 - *Unmodified “Clean” Opinions*
 - *Implemented New Subscription Standard*
- **Internal Control over Financial Reporting**
 - *No findings for 2023*
- **Compliance – Financial Statement Audit**
 - *No findings for 2023*
- **Minnesota Legal Compliance**
 - *No findings for 2023*

FOLLOW UP ON PRIOR YEAR FINDINGS



- **Prior Year Findings/Comments Corrected in the Current Year**
 - *Payroll Declaration*
 - *City Policies*

OTHER RECOMMENDATIONS



- Payroll transactions
 - Review internal controls, processes, and procedures over this transaction cycle

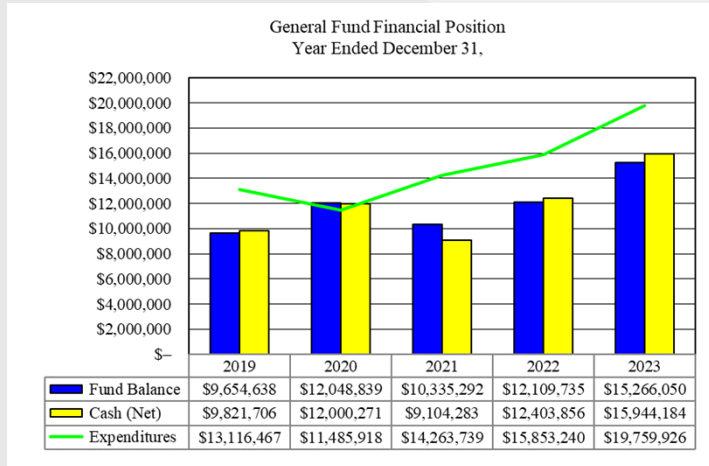
GOVERNMENTAL FUNDS



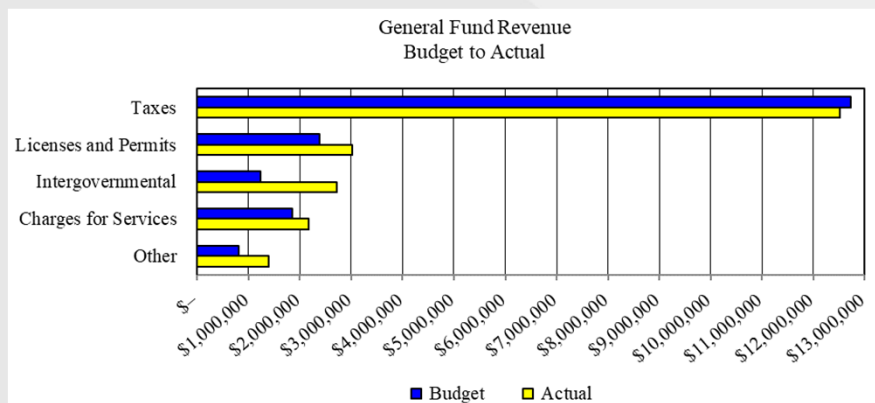
Governmental Funds Change in Fund Balance

	Fund Balance as of December 31,		Change
	2023	2022	
Fund balances of governmental funds			
Total by classification			
Nonspendable	\$ 436,022	\$ 293,573	\$ 142,449
Restricted	17,063,188	15,914,762	1,148,426
Committed	279,860	1,987,724	(1,707,864)
Assigned	15,745,389	13,456,597	2,288,792
Unassigned	11,906,143	9,232,470	2,673,673
Total governmental funds	\$ 45,430,602	\$ 40,885,126	\$ 4,545,476
Total by fund			
General	\$ 15,266,050	\$ 12,109,735	\$ 3,156,315
Bonds of 2022A	1,103,671	273,996	829,675
Street Maintenance	(1,249,841)	221,462	(1,471,303)
2023 Street Improvements	188,889	(52,589)	241,478
Nonmajor	30,121,833	28,332,522	1,789,311
Total governmental funds	\$ 45,430,602	\$ 40,885,126	\$ 4,545,476

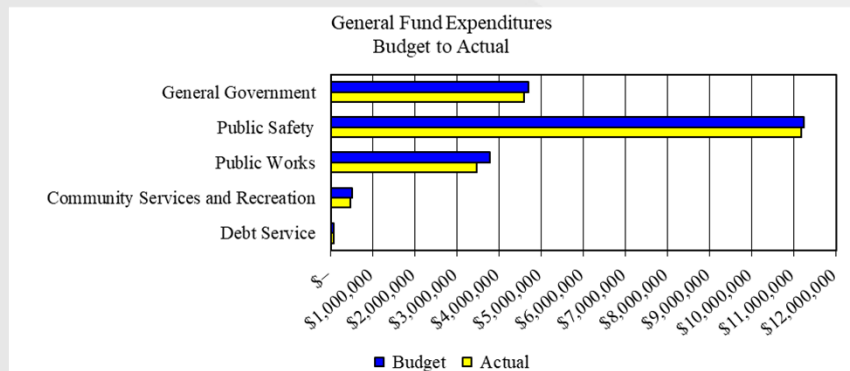
GENERAL FUND FINANCIAL POSITION



GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



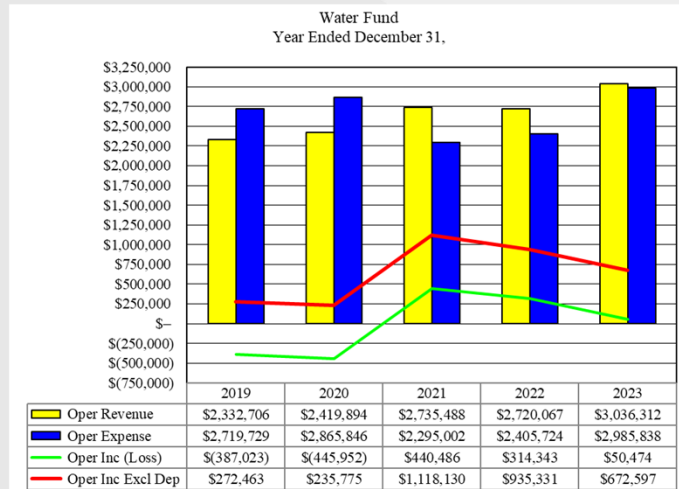
ENTERPRISE FUNDS



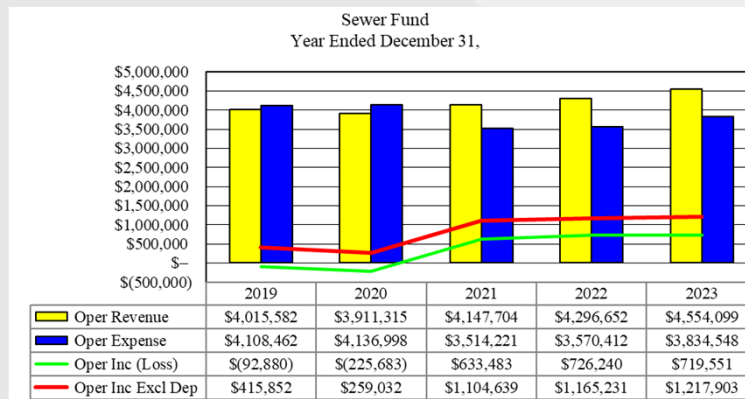
Enterprise Funds Change in Financial Position

	Net Position as of December 31,		Change
	2023	2022	
Net position of enterprise funds			
Total by classification			
Investment in capital assets	\$ 35,941,864	\$ 26,143,757	\$ 9,798,107
Unrestricted	14,408,889	12,268,615	2,140,274
Total enterprise funds	\$ 50,350,753	\$ 38,412,372	\$ 11,938,381
Total by fund			
Water	\$ 20,504,288	\$ 17,606,197	\$ 2,898,091
Sewer	15,491,332	14,302,113	1,189,219
Street Lights	7,332,152	6,504,062	828,090
Surface Water	7,022,981	-	7,022,981
Total enterprise funds	\$ 50,350,753	\$ 38,412,372	\$ 11,938,381

WATER FUND



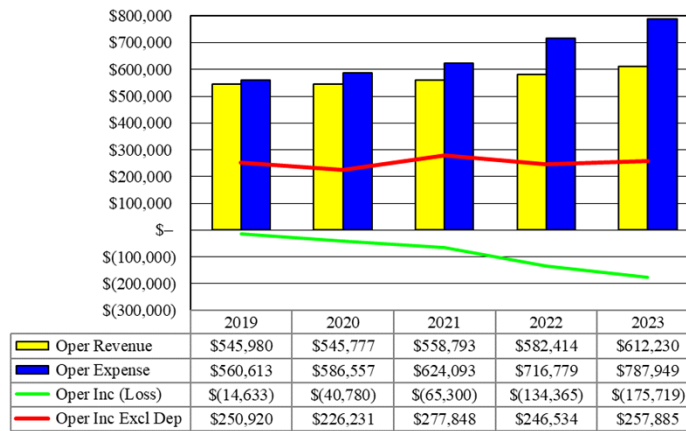
SEWER FUND



STREET LIGHTS FUND



Street Lights Fund
Year Ended December 31.



GOVERNMENT-WIDE STATEMENTS



	As of December 31,		Change
	2023	2022	
Net position			
Governmental activities			
Net investment in capital assets	\$ 23,970,442	\$ 30,964,536	\$ (6,994,094)
Restricted	18,768,575	13,731,573	5,037,002
Unrestricted	13,907,887	11,636,075	2,271,812
Total governmental activities	<u>56,646,904</u>	<u>56,332,184</u>	<u>314,720</u>
Business-type activities			
Investment in capital assets	35,941,864	26,143,757	9,798,107
Unrestricted	14,045,665	11,941,832	2,103,833
Total business-type activities	<u>49,987,529</u>	<u>38,085,589</u>	<u>11,901,940</u>
Total net position	<u>\$ 106,634,433</u>	<u>\$ 94,417,773</u>	<u>\$ 12,216,660</u>



COUNCIL MEMORANDUM

To:	Honorable Mayor and City Council	
From:	Kyle Stasica, Finance Director Christina Volkens, City Administrator	
Date:	June 11, 2024	Time: 5:35 PM
Subject:	2025 Operating Budgets and Property Tax Levy Planning	

BACKGROUND

Tonight’s discussion regarding the 2025 operating budgets and property tax levy is intended for City staff to present City Council with baseline budgets for General, Enterprise, and Special Revenue Funds which incorporate:

- Proposed grade / steps and cost of living adjustments (NOTE: 2024 is the union negotiation year for all union contracts 2025 – 2027)
- Removal of one-time charges from prior year’s budget utilizing other funding resources
- General increases for contractual services and supplies
- City Administrator proposals on necessary increases to maintain current City services
- Staffing/position adjustments initiated by departments and proposed by City Administrator
- City Administrator proposals on support of requested increases to expand operations

City Council input on changes/enhancements/prioritization of activities will be gathered and relayed to Department Heads to align City Council priorities with financial resources to provide Oakdale property owners, residents, and visitors with quality City services at a responsible taxing level.

Staff was asked to adhere to the following budgetary principals as a guide:

- Budget decisions to consider and acknowledge both the short and long-term impacts.
- Stabilize revenues and expenditures, and eliminate unanticipated variances.
- Fund operations at a level to provide quality services at a reasonable cost.
- Maintain structural balance and appropriate fund balance levels.
- Consider additional investments when they help achieve City goals and provide a significant return to the community.
- Seek to make a connection between resources and results.

Major Budget Assumptions

Revenues

Permits: The decrease in anticipated permit revenues is based on the guidance provided by the Community Development and Building Inspection departments. The revenue assumptions are based on development projects that staff believe are likely to move forward and lead to the commencement of construction in 2024. This revenue figure will be revised during the budgeting cycle, as the certainty of projects becomes clearer.

Intergovernmental: Decrease of \$350,000 due to accounting treatment of the one-time public safety aid. This aid was required to be fully recognized in 2023, and instead of revenue will be shown as a Use of Fund Balance for 2025 of \$300,000 in accordance with spending plan.

Other aids were reviewed and in the case of Local Government Aid, left unchanged until further information is provided by the State of Minnesota. Police, Fire, & Highway Aid were increased \$20,000, \$20,000, and \$30,000, respectively, per review by department staff and their knowledge of the aid formulas.

Other: Interest income increased \$65,000 due to current market activity.

Other Taxes: Electric Franchise Fees increased \$420,000 and Gas Franchise Fees increased \$185,000 due to the change in the City's franchise charges from fixed to percentage-based. Note that Xcel Energy 2022 percentage-based projections were used as benchmarks due to limited information available. The first franchise fee statements with the new rates will be received in August for Second quarter and November for Third quarter – these will allow for better projections for the 2025 budget.

Other Financing Sources: Each year the City transfers funding from the Enterprise Funds to the General Fund to help cover administrative and shared costs expensed to the General Fund. Since 2021, the Water and Sewer Funds have contributed \$575,000 each, with the Street Light Fund contributing \$50,000. These amounts are unchanged for the 2025 planning. New for 2025, the General Fund includes use of Fund Balance of \$300,000 from the one-time public safety aid that was recognized in revenue during 2023. Per the July 11, 2023 Council Workshop, \$300,000 is to be used in 2025 to phase in the expenditures associated with the three police positions added with the 2024 budget.

Enterprise Funds: These revenues are very preliminary as they are heavily reliant on the Capital Improvement Plan (CIP) which is planned to be first reviewed on July 23, 2024 per the budget calendar. 2023 actuals, not including potential capital contributions (accounting-only revenues), were reviewed along with expected increases from the 2024 rate increases and new development were used to estimate 2025 revenues. Rate increases were not proposed without the CIP available.

Special Revenue Funds: 2023 actuals were used to estimate 2025 revenues with updates for change in activity.

Expenses

Wages: The budget reflects a cost of living adjustment (COLA) and base pay schedule adjustments (grade/step) as outlined in the classification and compensation plan, which was approved at the November 9, 2021 City Council meeting.

Benefits: The budget reflects fixed contributions to the Public Employee Retirement Association (PERA), Medicare and Social Security taxes, as well as a number of other benefits the City makes available to its employees including health, dental, and disability insurances. Additionally, contributions to medical savings plans and workers compensation insurance premiums are accounted for under the benefits category as well. A 10% increase was assumed for health and 8% for dental insurance increases, although these increases could be significantly higher and we won't get that information for a couple more months.

Non-Employee: Categories such as Professional Services, Supplies, Operating, Other, and Capital Outlay were reviewed in detail and updated by department staff. Significant changes or service level adjustments were described by department staff and noted on each department OpenGov Highlights page.

Proposed Levy

The table below summarizes the total levy impact at this point of the 2025 budget planning phase. The total impact is \$1,646,611 or a 9.1% levy increase, compared to 2024. It's important to note that the CIP levy is based on the 2024-2028 CIP and the Debt Service levy is based on the City's current debt issuances.

Levy Adopted	2022	2023	2024	2025 Proposed	% Change
General	10,798,983	12,631,812	14,352,993	15,741,508	9.7%
Capital Improvement Plan	640,000	1,143,346	1,690,000	2,168,449	28.3%
Debt Service	2,520,139	2,289,699	2,022,665	1,802,312	-10.9%
Other	384,500	0	0	0	0.0%
Total Levy Adopted	14,343,622	16,064,857	18,065,658	19,712,269	9.1%

Position Requests

The final request of departments during this initial phase of the planning cycle was to provide justification for any reclassifications or new positions. These requests were then reviewed and screened by City Administrator Volkens based on overall City operational needs and priorities. Each position requested, with the exception of those classified as temporary are presumed to be benefit eligible, subject to the City's classification and compensation schedule, and budgeted according to union agreements, if applicable. The detailed list of positions will be provided under separate cover. The total impact is estimated to be \$511,418 for new positions and \$87,499 for reclassifications.

General Fund

The General Fund is established to account for the revenues and expenditures to carry out basic governmental activities of the City in the broad categories of general government, public safety, public works, parks and recreation, and government building maintenance. The proposed 2025 budget includes increases from 2024 of \$1,934,381 or 8.7%. See below for tables of revenue by category, expenditures by category, and expenditures by department. Full details will be provided under separate cover.

(100) General Fund					
Revenue Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Ad Valorem Taxes	10,837,430	12,463,222	14,372,493	15,761,008	9.7%
Other taxes	696,161	680,669	620,195	1,228,000	98.0%
Special Assessments	1,050	2,262	0	0	0.0%
Licenses	404,182	518,143	408,791	427,786	4.6%
Permits	2,338,647	2,532,955	1,572,939	1,306,780	-16.9%
Intergovernmental	1,209,061	2,715,415	1,965,676	1,686,176	-14.2%
Charges for Services	185,016	1,748,321	1,423,288	1,513,513	6.3%
Fines & Penalties	107,286	121,587	101,500	111,500	9.9%
Other	493,039	1,018,385	547,100	611,600	11.8%
Other Financing Sources	1,666,774	1,463,602	1,200,000	1,500,000	25.0%
Total Revenues	17,938,645	23,264,561	22,211,982	24,146,363	8.7%

(100) General Fund					
Expenditure Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Personnel	8,890,551	11,655,753	12,978,449	14,086,404	8.5%
Benefits	2,923,465	3,953,987	4,548,926	5,192,206	14.1%
Professional Services	2,596,624	2,425,080	2,440,596	2,567,838	5.2%
Supplies	764,337	904,329	1,208,450	1,237,415	2.4%
Operating	453,853	559,430	679,705	690,359	1.6%
Other	164,892	163,807	228,631	238,526	4.3%
Capital Outlay	67,241	97,564	127,225	133,615	5.0%
Other Financing Uses	310,968	348,320	0	0	0.0%
Total Expenditures	16,171,931	20,108,269	22,211,982	24,146,363	8.7%

(100) General Fund					
Department Expenditure	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
(0000) Non-Departmental	305,968	348,320	0	0	0.0%
(1000) City Council	73,553	50,496	88,572	70,776	-20.1%
(1100) Administration	537,012	589,233	802,555	897,737	11.9%
(1110) Elections	85,261	11,130	97,088	55,000	-43.4%
(1200) Legal Services	456,047	491,987	502,827	580,806	15.5%
(1300) Communications	182,416	251,682	303,602	324,571	6.9%
(1400) Human Resources	344,941	381,782	406,438	439,347	8.1%
(1500) Risk Management	367,805	487,752	617,157	669,549	8.5%
(1600) Information Tech	504,990	722,797	748,952	747,971	-0.1%
(1700s) Finance	787,173	937,895	1,086,236	1,202,941	10.7%
(1800) Community Develop.	510,478	518,065	578,891	655,277	13.2%
(1900s) Facilities Maint.	422,117	493,730	650,002	671,918	3.4%
(2000) Police	5,926,153	6,435,121	7,104,052	7,943,523	11.8%
(2100) Fire/EMS	1,510,303	3,994,950	4,081,721	4,504,166	10.3%
(2300) Building Inspections	720,451	748,006	680,345	619,166	-9.0%
(3000) Engineering	551,464	398,723	527,203	575,829	9.2%
(3100s) Parks	1,224,688	1,359,186	1,587,661	1,717,528	8.2%
(3300s) Streets	805,812	950,058	1,215,122	1,283,080	5.6%
(3400s) Fleet	426,645	465,135	602,905	634,182	5.2%
(4000s) Recreation	428,654	472,222	530,653	552,996	4.2%
Total Expenditures	16,171,931	20,108,269	22,211,982	24,146,363	8.7%

Enterprise and Special Revenue Fund Budgets

Enterprise funds are generally supported by user fees, while expenses are largely driven by the acquisition of each utility and funding for future capital projects. Special Revenue Funds are used to account for specific revenue sources that are restricted or committed to expenditures for specified purposes. See below for tables for each fund including revenue and expenditures by category. Full details will be provided under separate cover.

Water Fund

The Water Fund accounts for the water service charges which are used to finance the water system operating and capital expenses. The proposed 2025 budget includes increases from 2024 of \$285,897 or 6.6%. Note the below table is based on full accrual accounting which includes capital contribution revenue and depreciation expense.

(700) Water					
Expense Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	3,124,518	6,958,929	3,500,015	3,877,388	10.8%
Personnel	390,514	452,272	489,772	560,193	14.4%
Benefits	202,503	254,438	239,332	294,811	23.2%
Professional Services	304,366	363,507	471,855	484,005	2.6%
Supplies	352,607	704,038	689,000	726,438	5.4%
Operating	459,900	476,481	460,800	476,715	3.5%
Other	74,844	112,982	109,900	114,394	4.1%
Capital Outlay	620,990	622,122	681,727	681,727	0.0%
Other Financing Uses	1,025,000	1,075,000	1,165,000	1,255,000	7.7%
Total Expenses	3,430,724	4,060,839	4,307,386	4,593,283	6.6%
Net	-306,206	2,898,090	-807,371	-715,895	

Sewer Fund

The Sewer Fund accounts for the sewer service charges which are used to finance the sewer system operating and capital expenses. The proposed 2025 budget includes increases from 2024 of \$272,055 or 5.1%. Note the below table is based on full accrual accounting which includes capital contribution revenue and depreciation expense.

(725) Sewer					
Expense Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	5,342,933	6,138,765	4,820,000	4,820,000	0.0%
Personnel	225,856	294,616	334,729	371,743	11.1%
Benefits	139,524	198,842	185,803	223,428	20.2%
Professional Services	121,561	130,680	190,785	160,785	-15.7%
Supplies	29,637	23,025	59,000	74,000	25.4%
Operating	2,538,814	2,575,624	2,714,178	2,787,100	2.7%
Other	76,031	112,978	109,900	114,394	4.1%
Capital Outlay	438,990	498,782	504,715	489,715	-3.0%
Other Financing Uses	1,353,593	1,115,000	1,265,000	1,415,000	11.9%
Total Expenses	4,924,005	4,949,547	5,364,110	5,636,165	5.1%
Net	418,928	1,189,218	-544,110	-816,165	

Street Light Fund

The Street Light Fund accounts for the charges which are used to finance the street light operating and capital expenses. The proposed 2025 budget includes increases from 2024 of \$8,085 or 0.9%. Note the below table is based on full accrual accounting which includes capital contribution revenue and depreciation expense.

(750) Street Light					
Expense Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	1,104,301	1,756,248	625,000	640,000	2.4%
Personnel	67,864	81,794	78,985	93,084	17.9%
Benefits	22,673	25,386	26,675	34,161	28.1%
Professional Services	32,462	37,297	62,050	43,050	-30.6%
Supplies	21,928	20,704	31,250	31,750	1.6%
Operating	190,952	189,162	202,500	202,500	0.0%
Other	0	0	0	0	0.0%
Capital Outlay	380,899	433,605	276,761	276,761	0.0%
Other Financing Uses	388,000	140,211	200,000	205,000	2.5%
Total Expenses	1,104,778	928,159	878,221	886,306	0.9%
Net	-477	828,089	-253,221	-246,306	

Surface Water Fund

The Surface Water Fund accounts for the surface water charges which are used to finance the storm and surface water management operating and capital expenses. The proposed 2025 budget includes decreases from 2024 of \$42,311 or -6.8%. Note the below table is based on full accrual accounting which includes capital contribution revenue and depreciation expense.

(775) Surface Water					
Expense Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	987,294	7,892,013	756,480	770,000	1.8%
Personnel	228,294	203,345	203,493	166,073	-18.4%
Benefits	66,181	59,844	67,873	62,682	-7.6%
Professional Services	15,543	45,897	98,250	98,250	0.0%
Supplies	17,589	13,912	25,750	25,750	0.0%
Operating	0	8,091	1,150	1,150	0.0%
Other	3,879	4,651	5,000	5,300	6.0%
Capital Outlay	0	0	0	0	0.0%
Other Financing Uses	120,000	1,388,674	220,000	220,000	0.0%
Total Expenses	451,485	1,724,413	621,516	579,205	-6.8%
Net	535,809	6,167,600	134,964	190,795	

Forfeiture Fund

The Forfeiture Fund administers the resources acquired through law enforcement investigation and confiscations as permitted by State statute. The proposed 2025 budget includes increases from 2024 of \$16,000 or 28.6%.

(202) Forfeiture					
Expenditure Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	5,606	98,423	0	0	0.0%
Professional Services	0	0	56,000	56,000	0.0%
Supplies	1,848	0	0	0	0.0%
Operating	1,260	4,040	0	0	0.0%
Capital Outlay	990	61,784	0	16,000	0.0%
Total Expenditures	4,097	65,823	56,000	72,000	28.6%
Net	1,509	32,600	-56,000	-72,000	

Community and Economic Development Fund

The Community and Economic Development Fund administers the resources for low interest loans to businesses. The purpose of the fund is to promote development, create job opportunities, and expand the local tax base. The proposed 2025 budget includes decreases from 2024 of \$67,500 or -60.0%.

(220) Community and Economic Development					
Expenditure Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	88,839	58,364	0	0	0.0%
Professional Services	59,567	72,935	112,500	45,000	-60.0%
Operating	0	0	0	0	0.0%
Other	124,859	0	0	0	0.0%
Total Expenditures	184,426	72,935	112,500	45,000	-60.0%
Net	-95,587	-14,571	-112,500	-45,000	

Charitable Gambling Fund

The Charitable Gambling Fund administers the resources contributed by nonprofit organizations that participate in charitable gambling within the City. The proposed 2025 budget includes increases from 2024 of \$5,750 or 3.1%.

(282) Charitable Gambling					
Expenditure Category	2022 Actual	2023 Actual	2024 Original Budget	2025 Original Budget	% Change
Revenue	76,977	88,324	73,200	73,200	0.0%
Professional Services	0	0	12,500	6,250	-50.0%
Other	0	16,000	16,000	28,000	75.0%
Capital Outlay	0	0	156,052	156,052	0.0%
Other Financing Uses	0	0	0	0	0.0%
Total Expenditures	0	16,000	184,552	190,302	3.1%
Net	76,977	72,324	-111,352	-117,102	

COUNCIL DIRECTION REQUESTED

Staff would feedback and intent from the Council on:

- The overall budget and tax levy for 2025
- Position requests
- Presumed changes for non-employee related expenses
- Specific Department and Fund budgets

Remaining Budget Calendar

June 12, 2024 or shortly thereafter

Operating budgets are distributed to Department Heads with Council intent.

June 26, 2024

Council requested changes to the operating budget to be completed and returned to Finance.

June 26 – July 23, 2024

City Administrator & Finance Director review revised budgets. Finance Director communicates feedback/changes to Department Heads.

July 9, 2024

Capital Improvement requests for 2025-2029 are due back to Finance.

July 23, 2024

City staff presents Council with department proposed 2025-2029 CIP including the 2025-2034 Vehicle and Equipment Replacement Plan.

August 14, 2024

Proposed 2025 General Fund budget is presented to City Council.

August 27, 2024

Proposed Enterprise and Special Revenue Funds budgets are presented to City Council.

September 10, 2024

City Council certifies 2025 Proposed Property Tax Levy and sets meeting date for the Truth in Taxation meeting.

November 12, 2024

Council Budget Workshop to review final changes if any.

Mid-November 2024

Proposed Property Tax (Truth in Taxation) notices sent by County to all property owners in the City.

December 10, 2024

Truth in Taxation meeting for 2025 Budget and Tax Levies. City Council adopts 2025 Budget, 2025 Tax Levy, and 2025-2029 CIP including the 2025-2034 Vehicle and Equipment Replacement Plan.