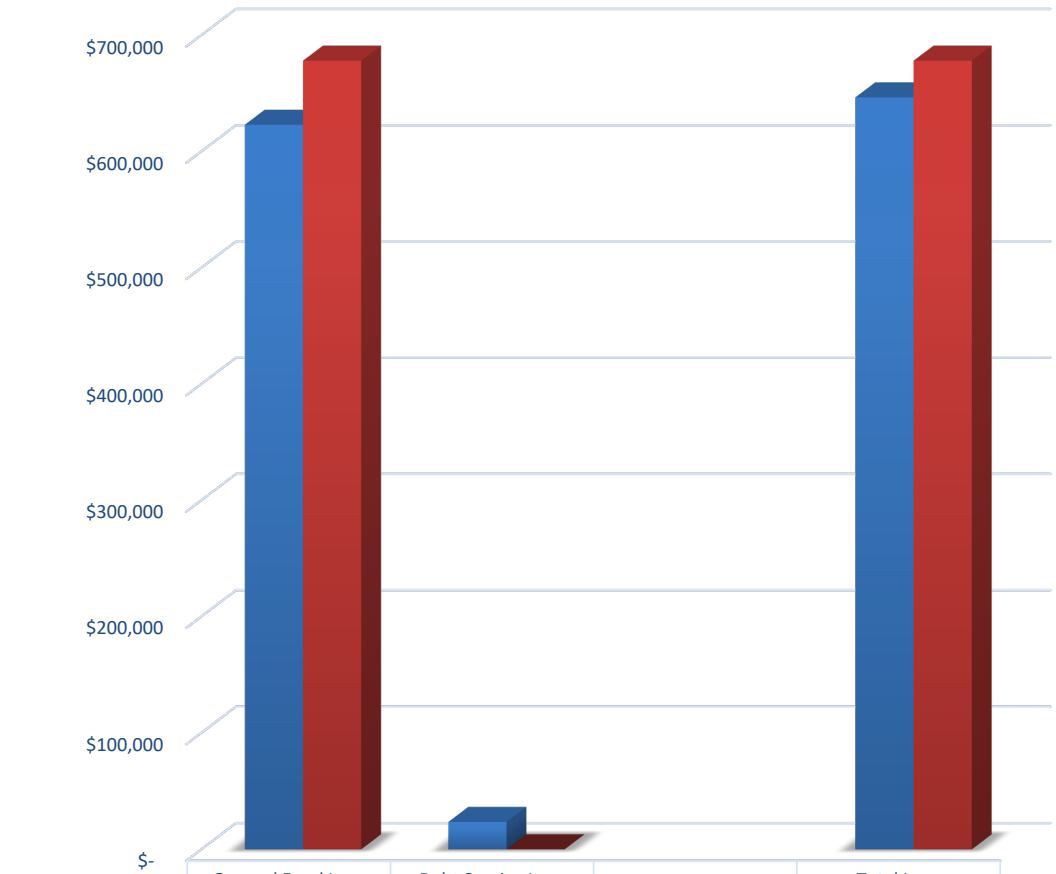
# City of Silver Lake

## www.cityofsilverlake.org

## 2026 Truth in Taxation Information

## December 15, 2025

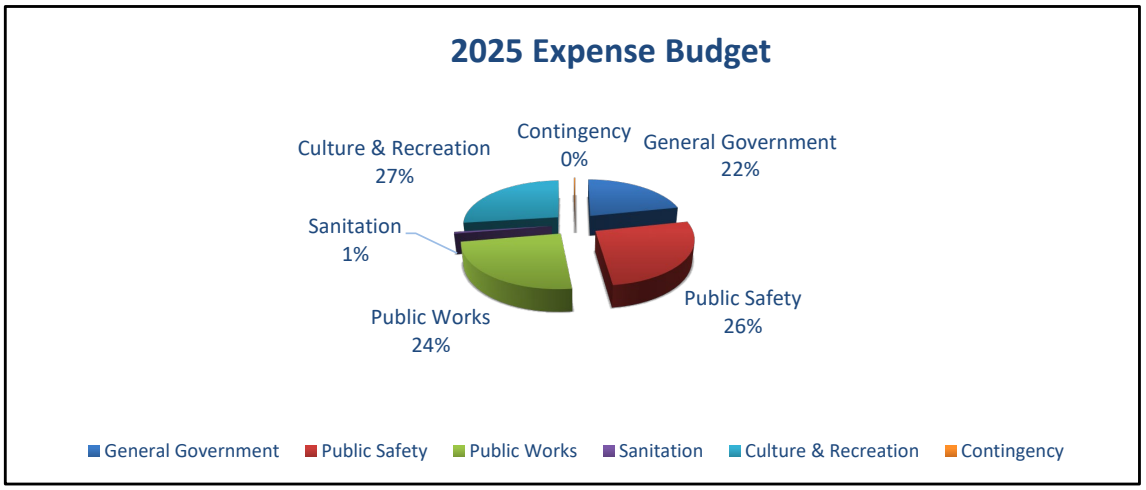
| **Tax Levy** | 2025 Budget | 2026 Budget |
|---|---|---|
| General Fund Levy | $ 622,967 | $ 678,029 |
| Debt Service Levy | $ 23,513 | $ - |
| **Total Levy** | **$ 646,480** | **$ 678,029** |
| Percent change in Total Levy | 4.47% | **4.88%** |
| **Tax Rate Data** | | |
| **Taxable Net Tax Capacity** | **$ 674,217** | **$ 807,724** |
| **Property Tax Rate** | **95.9%** | **83.9%** |

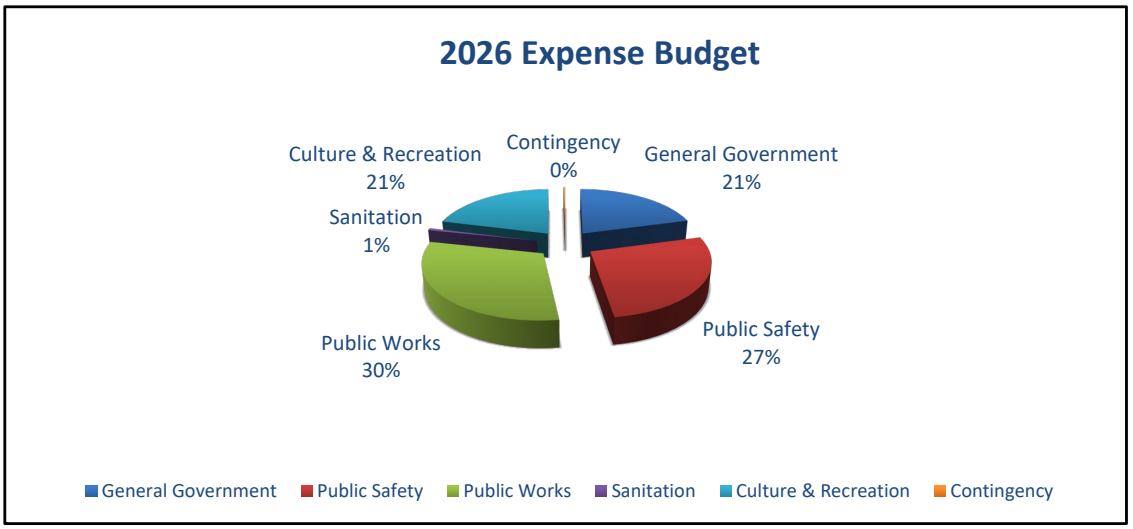



| | General Fund Levy | Debt Service Levy | | Total Levy |
|---|---|---|---|---|
| 2025 Levy Amount | $622,967 | $23,513 | | $646,480 |
| 2026 Levy Amount | $678,029 | $- | | $678,029 |

**General Fund - Expenses**

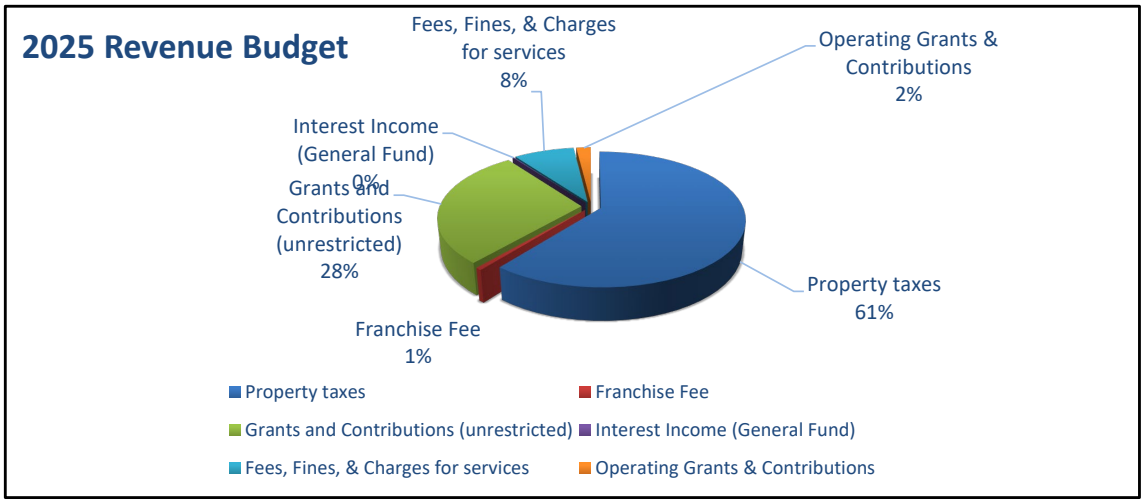
| | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|
| General Government | $ 221,485 | $ 226,762 | 2.4% |
| Public Safety | $ 269,591 | $ 294,518 | 9.2% |
| Public Works | $ 247,597 | $ 333,810 | 34.8% |
| Sanitation | $ 6,744 | $ 6,909 | 2.5% |
| Culture & Recreation | $ 273,337 | $ 226,406 | -17.2% |
| Contingency | $ 3,000 | $ 3,000 | 0.0% |
| **Total Expenses** | **$ 1,021,753** | **$ 1,091,405** | **6.8%** |

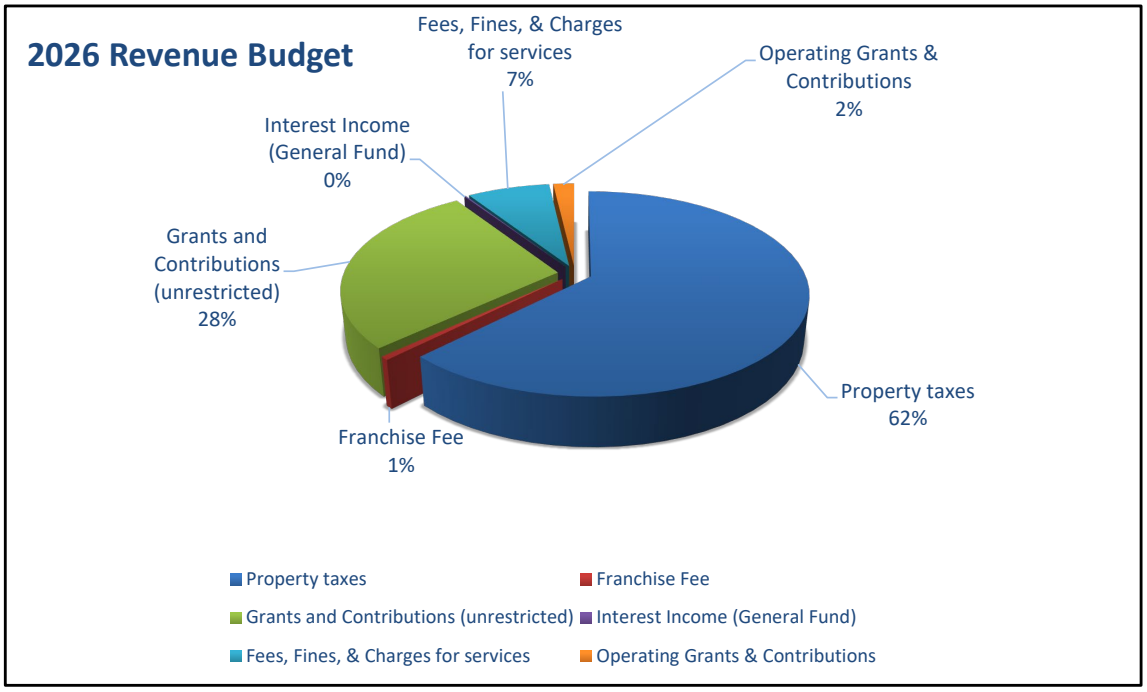


**General Fund - Revenues**

| | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|
| Property taxes | $ 623,967 | $ 679,029 | 8.82% |
| Franchise Fee | $ 6,200 | $ 6,200 | 0.00% |
| Grants and Contributions (unrestricted) | $ 293,011 | $ 300,776 | 2.65% |
| Interest Income (General Fund) | $ 1,250 | $ 1,500 | 20.00% |
| Fees, Fines, & Charges for services | $ 83,050 | $ 79,400 | -4.39% |
| Operating Grants & Contributions | $ 20,000 | $ 20,000 | 0.00% |
| Other | $ 4,500 | $ 4,500 | 0.00% |
| **Total Revenues** | **$ 1,031,978** | **$ 1,091,405** | **5.76%** |



| General Fund Expenditures | 3-Year Budget Comparison 2024 Budget | 2025 Budget | 2026 Budget | 2024 vs. 2025 Percent Change | 2025 vs. 2026 Percent Change |
|---|---|---|---|---|---|
| Council | $ 11,958 | $ 11,883 | $ 11,946 | -0.6% | 0.5% |
| Mayor | $ 3,620 | $ 3,570 | $ 3,581 | -1.4% | 0.3% |
| Administration | $ 96,515 | $ 101,297 | $ 112,594 | 5.0% | 11.2% |
| Elections | $ 7,637 | $ 2,884 | $ 5,645 | -62.2% | 95.7% |
| Buildings | $ 35,991 | $ 27,543 | $ 28,792 | -23.5% | 4.5% |
| Community Development | $ 80,339 | $ 74,308 | $ 64,205 | -7.5% | -13.6% |
| **General Government Total** | **$ 236,060** | **$ 221,485** | **$ 226,762** | -6.2% | 2.4% |
| Police | $ 196,681 | $ 200,495 | $ 217,670 | 1.9% | 8.6% |
| Fire | $ 44,972 | $ 48,662 | $ 53,360 | 8.2% | 9.7% |
| Ambulance | $ 20,624 | $ 20,434 | $ 23,488 | -0.9% | 14.9% |
| **Public Safety Total** | **$ 262,277** | **$ 269,591** | **$ 294,518** | 2.8% | 9.2% |
| Streets | $ 203,365 | $ 198,540 | $ 281,320 | -2.4% | 41.7% |
| Snow & Ice | $ 53,823 | $ 49,056 | $ 52,490 | -8.9% | 7.0% |
| Sanitation | $ 5,523 | $ 6,744 | $ 6,909 | 22.1% | 2.5% |
| **Public Works Total** | **$ 262,711** | **$ 254,340** | **$ 340,719** | -3.2% | 34.0% |
| Auditorium | $ 59,434 | $ 61,714 | $ 67,183 | 3.8% | 8.9% |
| Parks | $ 34,816 | $ 60,841 | $ 31,368 | 74.8% | -48.4% |
| Swimming Pool | $ 118,912 | $ 142,819 | $ 122,483 | 20.1% | -14.2% |
| Community Events | $ 7,081 | $ 5,094 | $ 5,002 | -28.1% | -1.8% |
| Summer Recreation | $ 1,677 | $ 2,869 | $ 370 | 71.1% | -87.1% |
| **Total Culture & Recreation** | **$ 221,920** | **$ 273,337** | **$ 226,406** | 23.2% | -17.2% |
| Contingency | $ 3,000 | $ 3,000 | $ 3,000 | 0.0% | 0.0% |
| **Total General Fund Expenditures** | **$ 985,968** | **$ 1,021,753** | **$ 1,091,405** | 3.6% | 6.8% |
| **Per Capita Expenditures** | **$ 1,138.53** | **$ 1,179.85** | **$ 1,260.28** | 3.6% | 6.8% |

| General Fund Revenues | 3-Year Budget Comparison 2024 Budget | 2025 Budget | 2026 Budget | 2024 vs. 2025 Percent Change | 2025 vs. 2026 Percent Change |
|---|---|---|---|---|---|
| Tax Revenues | $ 594,376 | $ 622,967 | $ 678,029 | 4.8% | 8.8% |
| Payment in Lieu of Taxes | $ 1,000 | $ 1,000 | $ 1,000 | 0.0% | 0.0% |
| Cable Franchise Fees | $ 6,200 | $ 6,200 | $ 6,200 | 0.0% | 0.0% |
| Licenses & Permits | $ 1,200 | $ 1,200 | $ 1,300 | 0.0% | 8.3% |
| Building Permits | $ 10,500 | $ 10,500 | $ 7,500 | 0.0% | -28.6% |
| Local Government Aid | $ 281,950 | $ 293,011 | $ 283,053 | 3.9% | -3.4% |
| PERA Aid | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Police Training Reimbursement | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Insurance Premium Tax -Fire | $ - | $ - | $ - | 0.0% | 0.0% |
| Insurance Premium Tax -Police | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Police Vest Reimbursement | $ - | $ - | $ - | 0.0% | 0.0% |
| SCORE Aid | $ - | $ - | $ - | 0.0% | 0.0% |
| Federal Disaster Aid | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Zoning and Subdv Fees | $ 150 | $ 150 | $ 150 | 0.0% | 0.0% |
| Plan Check Fee | $ 5,500 | $ 5,500 | $ 4,500 | 0.0% | -18.2% |
| Administrative charges | $ 100 | $ 100 | $ 100 | 0.0% | 0.0% |
| Assessment search fees | $ 100 | $ 100 | $ - | 0.0% | -100.0% |
| Administrative charges | $ 50 | $ 50 | $ 50 | 0.0% | 0.0% |
| Special Police Services | $ 1,000 | $ 1,000 | $ 500 | 0.0% | -50.0% |
| Public Works Service Charges | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Summer Rec Admissions | $ 4,000 | $ - | $ - | -100.0% | #DIV/0! |
| Swimming Pool Admissions | $ 20,000 | $ 20,000 | $ 20,000 | 0.0% | 0.0% |
| Swimming Lesson Fees | $ 4,800 | $ 6,500 | $ 7,500 | 35.4% | 15.4% |
| Swimming Pool Rentals | $ 200 | $ 200 | $ 350 | 0.0% | 75.0% |
| Swimming Pool Concessions | $ 5,500 | $ 6,000 | $ 6,000 | 9.1% | 0.0% |
| Swimming Pool N/A Beverages | $ - | $ - | $ - | 0.0% | 0.0% |
| Swimming Pool Donation | $ - | $ 4,100 | $ 5,000 | 0.0% | 0.0% |
| Auditorium donations rec'd | $ - | $ - | $ - | 0.0% | 0.0% |
| Auditorium admission | $ 1,400 | $ 1,400 | $ 1,400 | 0.0% | 0.0% |

| General Fund Revenues | 2024 Budget | 2025 Budget | 2026 Budget | 2024 vs. 2025 Percent Change | 2025 vs. 2026 Percent Change |
|---|---|---|---|---|---|
| Auditorium Rent fees | $ 4,200 | $ 4,200 | $ 5,000 | 0.0% | 19.0% |
| Auditorium bartender fees | $ 1,300 | $ 1,300 | $ 1,300 | 0.0% | 0.0% |
| Court Fines | $ 5,000 | $ 5,000 | $ 5,000 | 0.0% | 0.0% |
| Adminstrative Offense Fines | $ - | $ - | $ - | 0.0% | 0.0% |
| Other Fines | $ - | $ - | $ - | 0.0% | 0.0% |
| PD Misc Revenues (TZD) | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Misc. Revenues | $ 2,000 | $ 2,000 | $ 2,000 | 0.0% | 0.0% |
| Interest earnings | $ 750 | $ 1,250 | $ 1,500 | 66.7% | 20.0% |
| Contributions & Donations | $ 10,000 | $ 10,000 | $ 10,000 | 0.0% | 0.0% |
| Rents | $ - | $ - | $ - | 0.0% | 0.0% |
| Cash Over | $ - | $ - | $ - | 0.0% | 0.0% |
| On Sale Liquor | $ 5,000 | $ 5,000 | $ 5,000 | 0.0% | 0.0% |
| On Sale Beer | $ 6,000 | $ 6,000 | $ 6,000 | 0.0% | 0.0% |
| On Sale Wine | $ 2,000 | $ 2,000 | $ 2,000 | 0.0% | 0.0% |
| On Sale N/A | $ 500 | $ 500 | $ 500 | 0.0% | 0.0% |
| On Sale Other | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| Summer Rec Revenues(donations) | $ 8,700 | $ 2,700 | $ - | -69.0% | -100.0% |
| Sale of General fixed assets | $ - | $ - | $ - | 0.0% | 0.0% |
| Insurance Dividends-LMC | $ 2,500 | $ 2,500 | $ 2,500 | 0.0% | 0.0% |
| Transfer from Spec. Asses. Fund | $ - | $ - | $ - | 0.0% | 0.0% |
| Transfer from Enterprise Fund | $ - | $ 10,000 | $ 10,000 | 0.0% | 0.0% |
| **Total Revenues before Tax Levy** | **$ 391,600** | **$ 409,461** | **$ 395,403** | 4.6% | -3.4% |
| **Total General Fund Revenues** | **$ 985,976** | **$ 1,032,428** | **$ 1,073,432** | 4.7% | 4.0% |
| **Per Capita Revenues** | **$ 1,138.54** | **$ 1,192.18** | **$ 1,239.53** | 4.7% | 4.0% |
| | $ 0.01 | $ 12.33 | $ (20.75) | | |
| **Tax Summary** | | | | | |
| **General Fund Tax Levy** | **$ 594,376** | **$ 622,967** | **$ 678,029** | 4.81% | 8.84% |
| **Debt Service Levy** | **$ 24,427** | **$ 23,513** | **$ -** | -3.74% | -100.00% |
| **Total Tax Levy** | **$ 618,803** | **$ 646,480** | **$ 678,029** | 4.47% | 4.88% |
| | | | | | |
| **Tax Capacity (County Auditor)** | **$ 698,698** | **$ 674,217** | **$ 807,724** | -3.50% | 19.80% |
| **Property Tax Rate** | **88.57%** | **95.89%** | **83.94%** | 8.27% | -12.46% |

| Fund Name | Final Expenses | Final Revenues | Surplus/(Deficit) | Changes from Prelim. Budget | Prelim Expenses | Change | Prelim Revenues | Change | Surplus/(Deficit) | Change |
|---|---|---|---|---|---|---|---|---|---|---|
| 101 General Fund | $ 1,091,405 | $ 1,091,405 | $ - | | $ 1,024,243 | $ 67,162 | $ 1,024,243 | $ 67,162 | $ - | $ - |
| 204 Ambulance Fund | $ 288,937 | $ 288,937 | $ (0) | | $ 243,695 | $ 45,242 | $ 243,695 | $ 45,242 | $ - | $ (0) |
| 205 Fire Fund | $ 185,820 | $ 181,137 | $ (4,683) | | $ 158,655 | $ 27,165 | $ 153,780 | $ 27,357 | $ (4,875) | $ 192 |
| 317 2013A GO Bond | $ - | $ 42,478 | $ 42,478 | | $ 76,486 | $ (76,486) | $ 71,710 | $ (29,232) | $ (4,776) | $ 47,254 |
| 404 Public Works Equipment | $ 50,000 | $ 27,550 | $ (22,450) | | $ 65,000 | $ (15,000) | $ 15,850 | $ 11,700 | $ (49,150) | $ 26,700 |
| 405 Parks & Pool | $ 100,000 | $ 95,810 | $ (4,190) | | $ 20,000 | $ 80,000 | $ 37,510 | $ 58,300 | $ 17,510 | $ (21,700) |
| 407 Police Squad | $ - | $ - | $ - | | $ - | $ - | $ - | $ - | $ - | $ - |
| 411 Public Works Streets | $ 41,500 | $ 60,300 | $ 18,800 | | $ 61,500 | $ (20,000) | $ 22,300 | $ 38,000 | $ (39,200) | $ 58,000 |
| 414 Police Forfeiture | $ - | $ - | $ - | | $ - | $ - | $ - | $ - | $ - | $ - |
| 416 Auditorium Repair | $ 1,000 | $ 7,085 | $ 6,085 | | $ 1,000 | $ - | $ 7,085 | $ - | $ 6,085 | $ - |
| 418 Main Street Project | $ - | $ - | $ - | | $ 2,256 | $ (2,256) | $ 17,000 | $ (17,000) | $ 14,744 | $ (14,744) |
| 607 Water Fund | $ 279,936 | $ 286,223 | $ 6,287 | | $ 105,675 | $ 174,261 | $ 227,500 | $ 58,723 | $ 121,825 | $ (115,538) |
| 608 Sewer Fund | $ 330,836 | $ 269,585 | $ (61,251) | | $ 114,740 | $ 216,096 | $ 268,000 | $ 1,585 | $ 153,260 | $ (214,511) |
| 609 Storm Water Sewer Fund | $ 94,038 | $ 68,940 | $ (25,098) | | $ 25,366 | $ 68,672 | $ 44,500 | $ 24,440 | $ 19,134 | $ (44,232) |
| 610 Liquor Fund | $ 729,077 | $ 753,200 | $ 24,123 | | $ 630,242 | $ 98,835 | $ 628,350 | $ 124,850 | $ (1,892) | $ 26,015 |
| 801 Fire Equipment Trust | $ - | $ 25,208 | $ 25,208 | | $ - | $ - | $ 5,400 | $ 19,808 | $ 5,400 | $ 19,808 |
| 803 EDA | $ - | $ 5,065 | $ 5,065 | | $ - | $ - | $ 5,065 | $ - | $ 5,065 | $ - |
| 804 Ambulance Equip/Training | $ 5,250 | $ 24,100 | $ 18,850 | | $ 5,250 | $ - | $ 10,100 | $ 14,000 | $ 4,850 | $ 14,000 |
| | $ 3,197,798 | $ 3,227,022 | $ 29,224 | | $ 2,534,108 | $ 663,690 | $ 2,782,088 | $ 444,934 | $ 247,980 | $ (218,756) |

| | Final 2025 Budget | Final 2026 Budget | % Change | Preliminary 2026 Budget | % Change |
|---|---|---|---|---|---|
| Toral Revenues Projected | $ 1,032,428 | $ 1,091,405 | 5.71% | $ 1,024,243 | -0.79% |
| Total Expenses Projected | $ 1,021,753 | $ 1,091,405 | 6.82% | $ 1,024,243 | 0.24% |
| Total Surplus/(deficit) | $ - | $ - | | $ - | |
| | | | | | |
| General Fund Tax Levy | $ 622,967 | $ 678,029 | 8.84% | $ 632,643 | 1.55% |
| GO Bond 2013A | $ 23,513 | $ - | -100.00% | $ 24,427 | 3.89% |
| Total Bond Levy | $ 23,513 | $ - | -100.00% | $ 24,427 | 3.89% |
| | | | | | |
| Total Tax Levy | $ 646,480 | $ 678,029 | 4.88% | $ 657,070 | 1.64% |
| Tax Capacity | $ 674,217 | $ 807,724 | 19.80% | $ 807,724 | 19.80% |
| Property Tax Rate | 95.89% | 83.94% | -12.46% | 81.35% | -15.16% |

| | 2025 Budget | | | 2026 Final Budget | | | | |
|---|---|---|---|---|---|---|---|---|
| | Salaries | SS, Medicare, PERA | Health Ins Benefits | Salaries | SS, Medicare, PERA | Health Ins Benefits | Salaries % Change | Health Ins % Change |
| Council | $ 8,600 | $ 658 | $ - | $ 8,600 | $ 658 | $ - | 0.0% | 0.0% |
| Mayor | $ 2,550 | $ 195 | $ - | $ 2,550 | $ 195 | $ - | 0.0% | 0.0% |
| Administration | $ 56,192 | $ 8,515 | $ 13,530 | $ 55,097 | $ 8,349 | $ 21,010 | -1.9% | 55.3% |
| Elections | $ 2,062 | $ 313 | $ 424 | $ 2,031 | $ 281 | $ 769 | -1.5% | 81.3% |
| Community Development | $ 25,345 | $ 3,839 | $ 7,504 | $ 26,677 | $ 4,041 | $ 8,950 | 5.3% | 19.3% |
| **Total Administration** | **$ 94,749** | **$ 13,520** | **$ 21,458** | **$ 94,955** | **$ 13,524** | **$ 30,729** | 0.2% | 43.2% |
| | | | | | | | | |
| Fire | $ 16,900 | $ 1,543 | $ 28 | $ 16,939 | $ 1,546 | $ 28 | 0.2% | 0.0% |
| Ambulance | $ 117,780 | $ 11,110 | $ 784 | $ 130,162 | $ 11,457 | $ 1,743 | 10.5% | 122.3% |
| Police | $ - | $ - | $ - | $ - | $ - | $ - | #DIV/0! | #DIV/0! |
| **Total Public Safety** | **$ 134,680** | **$ 12,653** | **$ 812** | **$ 147,101** | **$ 13,003** | **$ 1,771** | 9.2% | 118.1% |
| | | | | | | | | |
| Municipal Buildings | $ 981 | $ 149 | $ 83 | $ 1,031 | $ 156 | $ 95 | 5.1% | 14.2% |
| Streets | $ 58,745 | $ 8,899 | $ 3,071 | $ 61,719 | $ 9,351 | $ 3,528 | 5.1% | 14.9% |
| Parks | $ 8,603 | $ 1,303 | $ 775 | $ 6,937 | $ 1,051 | $ 890 | -19.4% | 14.9% |
| Solid Waste | $ 2,236 | $ 337 | $ 166 | $ 2,349 | $ 354 | $ 191 | 5.1% | 14.9% |
| Snow & Ice | $ 13,399 | $ 2,029 | $ 609 | $ 14,077 | $ 2,132 | $ 699 | 5.1% | 14.9% |
| **Total Public Works** | **$ 83,964** | **$ 12,717** | **$ 4,704** | **$ 86,113** | **$ 13,043** | **$ 5,403** | 2.6% | 14.9% |
| | | | | | | | | |
| Auditorium | $ 11,900 | $ 1,803 | $ 702 | $ 14,804 | $ 2,243 | $ 1,461 | 24.4% | 108.2% |
| Pool | $ 50,221 | $ 5,042 | $ 146 | $ 48,552 | $ 4,964 | $ 342 | -3.3% | 134.2% |
| Summer Recreation | $ 250 | $ 19 | $ - | $ 250 | $ 19 | $ - | 0.0% | 0.0% |
| Community Events | $ 1,529 | $ 232 | $ 83 | $ 1,606 | $ 243 | $ 95 | 5.1% | 14.2% |
| **Total Recreation** | **$ 63,899** | **$ 7,095** | **$ 931** | **$ 65,213** | **$ 7,470** | **$ 1,899** | 2.1% | 103.9% |
| | | | | | | | | |
| Water | $ 6,536 | $ 990 | $ 1,018 | $ 6,213 | $ 1,042 | $ 1,018 | -4.9% | 0.0% |
| Sewer | $ 7,630 | $ 1,156 | $ 1,018 | $ 7,363 | $ 1,217 | $ 1,018 | -3.5% | 0.0% |
| Storm Sewer | $ 2,114 | $ 320 | $ 55 | $ 2,221 | $ 336 | $ 55 | 5.1% | 0.0% |
| **Total Utilities** | **$ 16,280** | **$ 2,466** | **$ 2,091** | **$ 15,798** | **$ 2,596** | **$ 2,091** | -3.0% | 0.0% |
| | | | | | | | | |
| **Municipal Liquor Store** | **$ 142,209** | **$ 21,545** | **$ 21,001** | **$ 174,546** | **$ 26,444** | **$ 22,746** | 22.7% | 8.3% |
| | | | | | | | | |
| Summary | | | | | | | | |
| General Fund | $ 242,612 | $ 33,332 | $ 27,093 | $ 246,281 | $ 34,036 | $ 38,031 | 1.5% | 40.4% |
| Spec. Rev. Funds | $ 134,680 | $ 12,653 | $ 812 | $ 147,101 | $ 13,003 | $ 1,771 | 9.2% | 118.1% |
| Enterprise Funds | $ 158,489 | $ 24,011 | $ 23,092 | $ 190,343 | $ 29,039 | $ 24,837 | 20.1% | 7.6% |
| **Totals** | **$ 535,781** | **$ 69,996** | **$ 50,997** | **$ 583,725** | **$ 76,079** | **$ 64,639** | 8.9% | 26.8% |
| | | | | | | | | |
| **General Fund** | **$ 242,612** | **$ 33,332** | **$ 27,093** | **$ 246,281** | **$ 34,036** | **$ 38,031** | 1.5% | 40.4% |
| **Spec. Rev. Funds** | **$ 134,680** | **$ 12,653** | **$ 812** | **$ 147,101** | **$ 13,003** | **$ 1,771** | 9.2% | 118.1% |
| **Enterprise Funds** | **$ 158,489** | **$ 24,011** | **$ 23,092** | **$ 190,343** | **$ 29,039** | **$ 24,837** | 20.1% | 7.6% |
| **Grand Total Wages & Benefits** | **$ 535,781** | **$ 69,996** | **$ 50,997** | **$ 583,725** | **$ 76,079** | **$ 64,639** | 8.9% | 26.8% |
| | | | | | | | | |
| **Wages & Benefits % of Total** | | | | | | | | |
| **% of General Fund** | **23.7%** | **3.3%** | **2.7%** | **22.6%** | **3.1%** | **3.5%** | | |
| **Change from Last Year** | | | | **8.95%** | **8.69%** | **26.75%** | | Page 7 |

## General Fund Expenditures

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|
| **Council 101-41100** | 100 | Wages | $ 8,600 | $ 7,533 | $ 3,800 | $ 8,600 | $ 8,600 | $ - | $ - |
| | 122 | Social Security | $ 533 | $ 467 | $ 236 | $ 533 | $ 533 | $ - | $ - |
| | 123 | Medicare | $ 125 | $ 109 | $ 55 | $ 125 | $ 125 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 38 | $ 38 | $ - | $ - |
| | 151 | Workers Comp Ins | $ 125 | $ 108 | $ 185 | $ 200 | $ 200 | $ - | $ - |
| | 210 | Operating Supplies | $ 150 | $ 40 | $ 5 | $ 150 | $ 150 | $ - | $ - |
| | 308 | Training Fees | $ 400 | $ - | $ - | $ 400 | $ 400 | $ - | $ - |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 331 | Travel Exp | $ 350 | $ - | $ - | $ 350 | $ 350 | $ - | $ - |
| | 352 | General Notice | $ 400 | $ - | $ - | $ 400 | $ 400 | $ - | $ - |
| | 360 | Insurance | $ 425 | $ 388 | $ 348 | $ 375 | $ 375 | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 775 | $ 306 | $ 673 | $ 775 | $ 775 | $ - | $ - |
| | 570 | Capital Office Equip | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Council** | | | **$ 11,883** | **$ 8,952** | **$ 5,302** | **$ 11,946** | **$ 11,946** | $ - | $ - |
| **Mayor 101-41300** | 100 | Wages | $ 2,550 | $ 2,450 | $ 1,300 | $ 2,550 | $ 2,550 | $ - | $ - |
| | 122 | Social Security | $ 158 | $ 152 | $ 81 | $ 158 | $ 158 | $ - | $ - |
| | 123 | Medicare | $ 37 | $ 36 | $ 19 | $ 37 | $ 37 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 11 | $ 11 | $ - | $ - |
| | 210 | Operating Supplies | $ 75 | $ - | $ 6 | $ 75 | $ 75 | $ - | $ - |
| | 308 | Training Fees | $ 150 | $ - | $ - | $ 150 | $ 150 | $ - | $ - |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 331 | Travel Exp | $ 150 | $ - | $ 81 | $ 150 | $ 150 | $ - | $ - |
| | 360 | Insurance | $ 250 | $ 225 | $ 201 | $ 250 | $ 250 | $ - | $ - |
| | 430 | Misc | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 200 | $ 58 | $ 205 | $ 200 | $ 200 | $ - | $ - |
| **Total Mayor** | | | **$ 3,570** | **$ 2,920** | **$ 1,893** | **$ 3,581** | **$ 3,581** | $ - | $ - |
| **Admin 101-41400** | 100 | Wages | $ 56,192 | $ 60,737 | $ 28,268 | $ 59,174 | $ 55,097 | $ (3,978) | $ (99) |
| | 121 | PERA | $ 4,216 | $ 4,478 | $ 2,336 | $ 4,440 | $ 4,134 | $ (298) | $ (7) |
| | 122 | Social Security | $ 3,484 | $ 3,095 | $ 1,623 | $ 3,669 | $ 3,416 | $ (247) | $ (6) |
| | 123 | Medicare | $ 815 | $ 724 | $ 380 | $ 858 | $ 799 | $ (58) | $ (1) |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 260 | $ 242 | $ (18) | $ (0) |
| | 131 | Employer Share Health | $ 11,360 | $ 10,974 | $ 6,454 | $ 12,496 | $ 18,260 | $ 1,353 | $ 4,411 |
| | 133 | Employer Share Life | $ 50 | $ 51 | $ 26 | $ 50 | $ 50 | $ - | $ - |
| | 134 | Health Savings Account | $ 2,170 | $ 2,990 | $ 3,264 | $ 2,170 | $ 2,750 | $ - | $ 580 |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ 800 | $ 693 | $ 618 | $ 750 | $ 750 | $ - | $ - |
| | 200 | Office Supplies | $ 1,000 | $ 903 | $ 334 | $ 1,000 | $ 1,000 | $ - | $ - |
| | 207 | Computer Supplies | $ 100 | $ - | $ - | $ 100 | $ 100 | $ - | $ - |
| | 210 | Operating Supplies | $ 100 | $ 11 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 212 | Motor Fuels | $ 150 | $ 24 | $ - | $ 150 | $ 50 | $ - | $ (100) |
| | 220 | Repair & Maint Supplies | $ 50 | $ 848 | $ - | $ 50 | $ 50 | $ - | $ - |
| | 240 | Small Tools Minor Equip | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 301 | Auditing Services | $ 2,500 | $ 2,488 | $ 2,488 | $ 2,500 | $ 2,500 | $ - | $ - |
| | 304 | Legal Fees | $ 800 | $ - | $ - | $ 2,000 | $ 2,000 | $ - | $ - |
| | 305 | Medical Fees | $ 150 | $ 145 | $ 50 | $ 150 | $ 120 | $ - | $ (30) |
| | 308 | Training Fees | $ 500 | $ 919 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 309 | Software | $ 1,500 | $ 1,717 | $ 2,011 | $ 2,500 | $ 3,400 | $ - | $ 900 |
| | 310 | Assessors Fees | $ 4,600 | $ 4,510 | $ 3,223 | $ 4,600 | $ 4,600 | $ - | $ - |
| | 319 | Contract services | $ 3,000 | $ 3,808 | $ 1,169 | $ 4,000 | $ 4,000 | $ - | $ - |
| | 322 | Postage | $ 250 | $ 287 | $ 110 | $ 600 | $ 600 | $ - | $ - |
| | 327 | Internet Service | $ 700 | $ 647 | $ 493 | $ 900 | $ 900 | $ - | $ - |
| | 331 | Travel Exp | $ 350 | $ 554 | $ 71 | $ 350 | $ 350 | $ - | $ - |
| | 352 | General Notice | $ 1,000 | $ - | $ - | $ 1,000 | $ 1,000 | $ - | $ - |
| | 360 | Insurance | $ 810 | $ 755 | $ 697 | $ 800 | $ 800 | $ - | $ - |
| | 366 | Fidelity Bonds | $ 100 | $ 100 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 405 | Repairs & Maint Vehicles | $ 500 | $ 769 | $ - | $ 800 | $ 800 | $ - | $ - |
| | 410 | Rentals | $ 50 | $ 30 | $ 30 | $ 50 | $ 50 | $ - | $ - |
| | 430 | Misc | $ 3,000 | $ 18,864 | $ 4,722 | $ 3,000 | $ 3,000 | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 500 | $ 341 | $ 331 | $ 500 | $ 500 | $ - | $ - |
| | 435 | Books & Pamphlets | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 437 | Licenses | $ - | $ - | $ 60 | $ 75 | $ 75 | $ - | $ - |
| | 442 | Bank fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 560 | Capital Furniture & Fixtures | $ 500 | $ 4,291 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 570 | Capital Office Equip | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Admin** | | | **$ 101,297** | **$ 125,752** | **$ 58,758** | **$ 110,192** | **$ 112,594** | $ (3,245) | $ 5,647 |

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|
| **Elections 101-41410** | 100 | Wages | $ 2,062 | $ 3,789 | $ - | $ 4,172 | $ 2,031 | $ (2,137) | $ (3) |
| | 121 | PERA | $ 155 | $ 284 | $ (0) | $ 155 | $ 155 | $ - | $ - |
| | 122 | Social Security | $ 128 | $ 199 | $ (0) | $ 198 | $ 96 | $ (102) | $ (0) |
| | 123 | Medicare | $ 30 | $ 46 | $ 0 | $ 60 | $ 29 | $ (31) | $ (0) |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 18 | $ 9 | $ (9) | $ (0) |
| | 131 | Employer Share Health | $ 424 | $ 746 | $ 0 | $ 466 | $ 669 | $ 51 | $ 152 |
| | 133 | Employer Share Life | $ 5 | $ 4 | $ - | $ 5 | $ 5 | $ - | $ - |
| | 134 | Health Savings Account | $ 80 | $ 121 | $ - | $ 80 | $ 100 | $ - | $ 20 |
| | 210 | Operating Supplies | $ - | $ 71 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 212 | Motor Fuels | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 308 | Training Fees | $ - | $ 327 | $ - | $ 350 | $ 350 | $ - | $ - |
| | 309 | Software | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 319 | Contract services | $ - | $ 1,343 | $ - | $ 1,500 | $ 1,500 | $ - | $ - |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 331 | Travel Exp | $ - | $ 471 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 352 | General Notice | $ - | $ 53 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 360 | Insurance | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 405 | Repairs & Maint Vehicles | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Elections** | | | **$ 2,884** | **$ 7,455** | **$ (0)** | **$ 7,705** | **$ 5,645** | $ (2,228) | $ 168 |
| **Comm. Development 101-41910** | 100 | Wages | $ 25,345 | $ 18,380 | $ 9,167 | $ 26,677 | $ 26,677 | $ - | $ - |
| | 121 | PERA | $ 1,901 | $ 1,392 | $ 706 | $ 2,001 | $ 2,001 | $ - | $ - |
| | 122 | Social Security | $ 1,571 | $ 955 | $ 482 | $ 1,654 | $ 1,654 | $ - | $ - |
| | 123 | Medicare | $ 367 | $ 223 | $ 113 | $ 386 | $ 386 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 117 | $ 117 | $ - | $ - |
| | 131 | Employer Share Health | $ 6,454 | $ 4,294 | $ 2,393 | $ 7,099 | $ 7,900 | $ 801 | $ - |
| | 133 | Employer Share Life | $ 20 | $ 21 | $ 10 | $ 20 | $ 20 | $ - | $ - |
| | 134 | Health Savings Account | $ 1,050 | $ 1,233 | $ 1,183 | $ 1,050 | $ 1,050 | $ - | $ - |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 200 | Office Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 207 | Computer Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 303 | Engineering Fees | $ 2,000 | $ - | $ - | $ 2,000 | $ 2,000 | $ - | $ - |
| | 304 | Legal Fees | $ 3,500 | $ 2,987 | $ 1,447 | $ 3,500 | $ 3,500 | $ - | $ - |
| | 308 | Training Fees | $ 400 | $ - | $ - | $ 400 | $ 400 | $ - | $ - |
| | 313 | Bldg Inspection Fees | $ 12,000 | $ 8,376 | $ 2,536 | $ 12,000 | $ 10,000 | $ (2,000) | $ - |
| | 319 | Contract services | $ 1,000 | $ 881 | $ 1,762 | $ 2,000 | $ 2,000 | $ - | $ - |
| | 322 | Postage | $ 500 | $ 264 | $ 9 | $ 500 | $ 400 | $ - | $ (100) |
| | 331 | Travel Exp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 340 | Advertising | $ 500 | $ 80 | $ - | $ 500 | $ 400 | $ - | $ (100) |
| | 352 | General Notice | $ 300 | $ - | $ - | $ 300 | $ 300 | $ - | $ - |
| | 430 | Uncollectable Debts | $ - | $ - | $ 996 | $ - | $ - | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 400 | $ 137 | $ 312 | $ 400 | $ 400 | $ - | $ - |
| | 435 | Capital Office Equip | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 722 | Transfer to 2025B Bond Fund | $ 17,000 | $ 22,000 | $ (22,162) | $ - | $ - | $ - | $ - |
| | 724 | Transfer to EDA | $ - | $ - | $ - | $ 5,000 | $ 5,000 | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Comm. Development** | | | **$ 74,308** | **$ 61,223** | **$ (1,047)** | **$ 65,603** | **$ 64,205** | $ (1,199) | $ (200) |
| **Municipal Bldg 101-41940** | 100 | Wages | $ 981 | $ 2,508 | $ 917 | $ 1,031 | $ 1,031 | $ - | $ - |
| | 121 | PERA | $ 74 | $ 188 | $ 69 | $ 77 | $ 77 | $ - | $ - |
| | 122 | Social Security | $ 61 | $ 143 | $ 56 | $ 64 | $ 64 | $ - | $ - |
| | 123 | Medicare | $ 14 | $ 33 | $ 13 | $ 15 | $ 15 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 5 | $ 5 | $ - | $ - |
| | 131 | Employer Share Health | $ 60 | $ 170 | $ 10 | $ 67 | $ 73 | $ 6 | $ - |
| | 133 | Employer Share Life | $ 5 | $ 3 | $ - | $ 5 | $ 5 | $ - | $ - |
| | 134 | Health Spending Account | $ 23 | $ 96 | $ 0 | $ 23 | $ 23 | $ - | $ - |
| | 135 | Flex Spending Account | $ - | $ - | $ 6 | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ 125 | $ 74 | $ 65 | $ 100 | $ 100 | $ - | $ - |
| | 210 | Operating Supplies | $ 150 | $ 995 | $ 141 | $ 500 | $ 500 | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 500 | $ 6,073 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 240 | Small Tools Minor Equip | $ 100 | $ - | $ - | $ 100 | $ 100 | $ - | $ - |
| | 319 | Contract services | $ 600 | $ 384 | $ 336 | $ 600 | $ 600 | $ - | $ - |
| | 321 | Telephone | $ 2,400 | $ 2,519 | $ 1,601 | $ 2,800 | $ 2,800 | $ - | $ - |
| | 327 | Internet Service | $ 800 | $ 732 | $ 227 | $ 800 | $ 800 | $ - | $ - |
| | 360 | Insurance | $ 3,100 | $ 2,881 | $ 3,325 | $ 3,600 | $ 3,600 | $ - | $ - |
| | 381 | Electric utilities | $ 2,800 | $ 2,062 | $ 1,557 | $ 3,000 | $ 3,000 | $ - | $ - |
| | 382 | Water Utilities | $ 400 | $ 323 | $ 171 | $ 400 | $ 400 | $ - | $ - |
| | 383 | Gas Utilities | $ 8,400 | $ 4,796 | $ 5,136 | $ 10,200 | $ 10,200 | $ - | $ - |
| | 385 | Sewer Utilities | $ 400 | $ 335 | $ 162 | $ 400 | $ 400 | $ - | $ - |
| | 387 | Storm Sewer Utilities | $ 400 | $ 364 | $ 248 | $ 400 | $ 400 | $ - | $ - |
| | 402 | Repair & Maint Bldg | $ 650 | $ 337 | $ 14 | $ 650 | $ 600 | $ - | $ (50) |
| | 404 | Repair & Maint Bldg | $ 500 | $ 125 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 520 | Capital Buildings | $ 5,000 | $ 3,200 | $ - | $ 25,000 | $ 3,000 | $ (10,000) | $ (12,000) |
| **Total Muni. Bldg.** | | | **$ 27,543** | **$ 28,340** | **$ 14,055** | **$ 50,836** | **$ 28,792** | $ (9,994) | $ (12,050) |

| General Fund | Exp Code | | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|---|
| **Police 101-42100** | 100-134 | | Payroll accounts | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 151 | Workers Comp Ins | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 304 | Legal Fees | $ 12,000 | $ 8,086 | $ 3,290 | $ 12,000 | $ 12,000 | $ - | $ - |
| | | 305 | Medical Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 308 | Training Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 309 | Software | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 319 | Contract Services | $ 188,495 | $ 178,348 | $ 74,144 | $ 205,670 | $ 205,670 | $ - | $ - |
| | | 430 | Miscellaneous | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 724 | Transfer to Capital Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Police** | | | | **$ 200,495** | **$ 186,434** | **$ 77,434** | **$ 217,670** | **$ 217,670** | $ - | $ - |
| **Ambulance 101-42153** | | 722 | Transfer to Spec Rev | $ 20,434 | $ 20,624 | $ - | $ 23,418 | $ 23,488 | $ 70 | $ - |
| **Total Ambulance** | | | | **$ 20,434** | **$ 20,624** | **$ -** | **$ 23,418** | **$ 23,488** | $ 70 | $ - |
| **Fire 101-42200** | | 722 | Transfer to Special Rev Fund | $ 48,662 | $ 49,972 | $ - | $ 53,360 | $ 53,360 | $ - | $ - |
| | | 724 | Transfer to Capital Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Fire** | | | | **$ 48,662** | **$ 49,972** | **$ -** | **$ 53,360** | **$ 53,360** | $ - | $ - |

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|
| **Public Works** | 100 | Wages | $ 58,745 | $ 67,324 | $ 27,019 | $ 61,719 | $ 61,719 | $ - | $ - |
| **101-43100** | 121 | PERA | $ 4,405 | $ 4,224 | $ 2,235 | $ 4,629 | $ 4,629 | $ - | $ - |
| | 122 | Social Security | $ 3,642 | $ 3,833 | $ 1,737 | $ 3,827 | $ 3,827 | $ - | $ - |
| | 123 | Medicare | $ 852 | $ 896 | $ 406 | $ 895 | $ 895 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 272 | $ 272 | $ - | $ - |
| | 131 | Employer Share Health | $ 2,238 | $ 4,877 | $ 1,420 | $ 2,462 | $ 2,695 | $ 233 | $ - |
| | 133 | Employer Share Life | $ 100 | $ 45 | $ 23 | $ 100 | $ 100 | $ - | $ - |
| | 134 | Health Savings Account | $ 833 | $ 1,703 | $ 1,038 | $ 833 | $ 833 | $ - | $ - |
| | 151 | Workers Comp Ins | $ 14,500 | $ 12,302 | $ 7,684 | $ 12,500 | $ 12,500 | $ - | $ - |
| | 171 | Uniform Allowance | $ 1,000 | $ 848 | $ 217 | $ 1,000 | $ 1,000 | $ - | $ - |
| | 200 | Office Supplies | $ 500 | $ 409 | $ 60 | $ 500 | $ 500 | $ - | $ - |
| | 210 | Operating Supplies | $ 2,500 | $ 2,700 | $ 840 | $ 2,500 | $ 2,500 | $ - | $ - |
| | 212 | Motor Fuels | $ 5,000 | $ 4,856 | $ 1,473 | $ 6,000 | $ 6,000 | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 2,000 | $ 2,053 | $ 477 | $ 2,000 | $ 2,000 | $ - | $ - |
| | 240 | Small Tools Minor Equip | $ 750 | $ 1,086 | $ 133 | $ 750 | $ 750 | $ - | $ - |
| | 303 | Engineering fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 305 | Medical Fees | $ 150 | $ 587 | $ 146 | $ 150 | $ 150 | $ - | $ - |
| | 308 | Training Fees | $ 1,000 | $ 1,289 | $ - | $ 1,000 | $ 1,000 | $ - | $ - |
| | 309 | Software | $ 500 | $ 600 | $ 361 | $ 600 | $ 600 | $ - | $ - |
| | 319 | Contract Services | $ 1,500 | $ 352 | $ - | $ 1,500 | $ 1,500 | $ - | $ - |
| | 321 | Telephone | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 322 | Postage | $ 175 | $ 204 | $ 110 | $ 200 | $ 200 | $ - | $ - |
| | 331 | Travel Exp | $ - | $ 403 | $ - | $ - | $ - | $ - | $ - |
| | 352 | General Notice | $ 300 | $ 4,044 | $ - | $ 300 | $ 300 | $ - | $ - |
| | 360 | Insurance | $ 3,600 | $ 3,332 | $ 3,206 | $ 4,250 | $ 4,250 | $ - | $ - |
| | 381 | Electric Utilities | $ 19,200 | $ 16,156 | $ 11,668 | $ 23,000 | $ 23,000 | $ - | $ - |
| | 403 | R&M Other | $ 2,500 | $ 2,076 | $ - | $ 2,500 | $ 2,500 | $ - | $ - |
| | 404 | Repair & Maint. Equip | $ 5,000 | $ 5,004 | $ 1,814 | $ 5,000 | $ 5,000 | $ - | $ - |
| | 405 | Repair Vehicles | $ 3,000 | $ 1,628 | $ 510 | $ 3,000 | $ 3,000 | $ - | $ - |
| | 410 | Rentals | $ 1,500 | $ - | $ - | $ 1,500 | $ 1,500 | $ - | $ - |
| | 437 | Licenses | $ 50 | $ 101 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 520 | Capital Buildings | $ 3,000 | $ 3,250 | $ - | $ 3,000 | $ 3,000 | $ - | $ - |
| | 530 | Capital Other | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 722 | Transfer to Special Rev Fund | $ - | $ - | $ - | $ 55,000 | $ 55,000 | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ 60,000 | $ 29,500 | $ - | $ 80,000 | $ 80,000 | $ - | $ - |
| **Total Public Works** | | | **$ 198,540** | **$ 175,682** | **$ 62,575** | **$ 281,086** | **$ 281,320** | $ 233 | $ - |
| **Snow & Ice** | 100 | Wages | $ 13,399 | $ 9,773 | $ 3,212 | $ 14,077 | $ 14,077 | $ - | $ - |
| **101-43125** | 121 | PERA | $ 1,004 | $ 754 | $ 261 | $ 1,055 | $ 1,055 | $ - | $ - |
| | 122 | Social Security | $ 831 | $ 693 | $ 206 | $ 873 | $ 873 | $ - | $ - |
| | 123 | Medicare | $ 194 | $ 162 | $ 48 | $ 204 | $ 204 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 62 | $ 62 | $ - | $ - |
| | 131 | Employer Share Health | $ 444 | $ 858 | $ 117 | $ 444 | $ 534 | $ 91 | $ - |
| | 133 | Employer Share Life | $ 20 | $ 7 | $ 2 | $ 20 | $ 20 | $ - | $ - |
| | 134 | Health Savings Account | $ 165 | $ 357 | $ 74 | $ 165 | $ 165 | $ - | $ - |
| | 212 | Motor Fuels | $ 3,000 | $ 1,083 | $ 950 | $ 3,500 | $ 3,500 | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 5,000 | $ 2,189 | $ 1,469 | $ 6,000 | $ 6,000 | $ - | $ - |
| | 240 | Small Tools | $ 500 | $ 310 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 308 | Training Fees | $ 500 | $ 394 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 319 | Contract Services | $ 4,000 | $ 2,053 | $ - | $ 5,000 | $ 5,000 | $ - | $ - |
| | 404 | Repair & Maint Equip | $ 5,500 | $ 3,766 | $ 2,516 | $ 5,500 | $ 5,500 | $ - | $ - |
| | 405 | Repair & Maint Vehic | $ 3,000 | $ 894 | $ 99 | $ 3,000 | $ 3,000 | $ - | $ - |
| | 540 | Capital Heavy Mach. | $ 4,000 | $ 4,000 | $ - | $ 4,000 | $ 4,000 | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ 7,500 | $ 5,000 | $ - | $ 7,500 | $ 7,500 | $ - | $ - |
| **Total Snow & Ice** | | | **$ 49,056** | **$ 32,294** | **$ 8,955** | **$ 52,400** | **$ 52,490** | $ 91 | $ - |
| **Solid Waste** | 100 | Wages | $ 2,236 | $ 1,468 | $ 1,227 | $ 2,349 | $ 2,349 | $ 0 | $ (0) |
| **101-43200** | 121 | PERA | $ 167 | $ 110 | $ 92 | $ 175 | $ 175 | $ 0 | $ (0) |
| | 122 | Social Security | $ 138 | $ 86 | $ 75 | $ 145 | $ 145 | $ 0 | $ (0) |
| | 123 | Medicare | $ 32 | $ 20 | $ 18 | $ 34 | $ 34 | $ 0 | $ (0) |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 10 | $ 10 | $ 0 | $ (0) |
| | 131 | Employer Share Health | $ 121 | $ 67 | $ - | $ 133 | $ 146 | $ 13 | $ - |
| | 133 | Employer Share Life | $ 5 | $ 1 | $ - | $ 5 | $ 5 | $ - | $ - |
| | 134 | Health Savings Account | $ 45 | $ 40 | $ - | $ 45 | $ 45 | $ - | $ - |
| | 210 | Operating Supplies | $ 500 | $ - | $ - | $ 500 | $ 500 | $ - | $ - |
| | 319 | Contract Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 352 | General Notice | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 384 | Solid Waste Disposal | $ 3,500 | $ 1,489 | $ - | $ 3,500 | $ 3,500 | $ - | $ - |
| **Total Solid Waste** | | | **$ 6,744** | **$ 3,282** | **$ 1,412** | **$ 6,896** | **$ 6,909** | $ 13 | $ (0) |

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|
| **Participation Recreation** | 100 | Wages | $ 250 | $ - | $ - | $ 250 | $ 250 | $ - | $ - |
| **101-45120** | 122 | Social Security | $ 16 | $ - | $ - | $ 16 | $ 16 | $ - | $ - |
| | 123 | Medicare | $ 4 | $ - | $ - | $ 4 | $ 4 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 1 | $ 1 | $ - | $ - |
| | 200 | Office Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 210 | Operating Supplies | $ 50 | $ - | $ - | $ 50 | $ 50 | $ - | $ - |
| | 240 | Small Tools & Minor Equip | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 309 | Software | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 340 | Advertising | $ 50 | $ - | $ - | $ 50 | $ 50 | $ - | $ - |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 430 | Misc | $ 2,500 | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Summer Rec** | | | **$ 2,869** | **$ -** | **$ -** | **$ 370** | **$ 370** | $ - | $ - |
| **Swimming Pool** | 100 | Wages | $ 50,221 | $ 46,691 | $ 14,435 | $ 48,693 | $ 48,552 | $ (137) | $ (3) |
| **101-45124** | 121 | PERA | $ 1,200 | $ 1,227 | $ 616 | $ 1,250 | $ 1,250 | $ - | $ - |
| | 122 | Social Security | $ 3,114 | $ 2,863 | $ 866 | $ 3,019 | $ 3,010 | $ (9) | $ (0) |
| | 123 | Medicare | $ 728 | $ 670 | $ 203 | $ 706 | $ 704 | $ (2) | $ (0) |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 214 | $ 214 | $ (1) | $ (0) |
| | 131 | Employer Share Health | $ 116 | $ 1,354 | $ 417 | $ 116 | $ 292 | $ 24 | $ 152 |
| | 133 | Employer Share Life | $ 10 | $ 10 | $ 3 | $ 10 | $ 10 | $ - | $ - |
| | 134 | Health Savings Account | $ 30 | $ 465 | $ 248 | $ 30 | $ 50 | $ - | $ 20 |
| | 151 | Workers Comp Ins | $ 3,800 | $ 3,337 | $ 3,283 | $ 3,500 | $ 3,500 | $ - | $ - |
| | 171 | Uniform Allowance | $ 500 | $ 417 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 200 | Office Supplies | $ 100 | $ 89 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 210 | Operating Supplies | $ 1,500 | $ 2,990 | $ 2,777 | $ 1,500 | $ 1,500 | $ - | $ - |
| | 216 | Chemicals | $ 12,000 | $ 11,271 | $ 5,434 | $ 12,000 | $ 8,000 | $ (4,000) | $ - |
| | 220 | Repair & Maint Supplies | $ 500 | $ 379 | $ 588 | $ 500 | $ 500 | $ - | $ - |
| | 240 | Small Tools Minor Equip | $ 3,500 | $ 2,863 | $ 3,134 | $ 3,500 | $ 3,000 | $ (500) | $ - |
| | 259 | Off-Sale Other | $ - | $ 4,236 | $ 300 | $ - | $ - | $ - | $ - |
| | 267 | On-Sale Food | $ 5,000 | $ - | $ 1,142 | $ 5,000 | $ 3,000 | $ (2,000) | $ - |
| | 305 | Medical Fees | $ 500 | $ - | $ 672 | $ 700 | $ 700 | $ - | $ - |
| | 307 | Credit Card Fees | $ 1,500 | $ - | $ - | $ 1,500 | $ - | $ (1,500) | $ - |
| | 308 | Training Fees | $ 1,500 | $ 2,074 | $ 870 | $ 1,500 | $ 2,100 | $ 600 | $ - |
| | 309 | Software | $ 250 | $ 207 | $ 123 | $ 250 | $ 250 | $ - | $ - |
| | 319 | Contract Services | $ 500 | $ 1,889 | $ 280 | $ 500 | $ 2,000 | $ 1,500 | $ - |
| | 321 | Telephone | $ 550 | $ 671 | $ 379 | $ 550 | $ 550 | $ - | $ - |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 341 | Employment | $ 1,000 | $ 971 | $ - | $ 1,000 | $ 1,000 | $ - | $ - |
| | 352 | General Notice | $ 1,200 | $ 1,165 | $ - | $ 1,200 | $ 1,200 | $ - | $ - |
| | 360 | Insurance | $ 3,900 | $ 3,587 | $ 3,645 | $ 3,800 | $ 3,800 | $ - | $ - |
| | 381 | Electric Utilities | $ 2,100 | $ 3,866 | $ - | $ 4,000 | $ 4,000 | $ - | $ - |
| | 382 | Water Utilities | $ 750 | $ 253 | $ 98 | $ 750 | $ 750 | $ - | $ - |
| | 383 | Gas Utilities | $ 2,500 | $ 2,860 | $ 172 | $ 3,000 | $ 3,000 | $ - | $ - |
| | 385 | Sewer Utilities | $ 1,000 | $ 251 | $ 93 | $ 500 | $ 500 | $ - | $ - |
| | 387 | Storm Sewer Utilities | $ 600 | $ 728 | $ 496 | $ 800 | $ 800 | $ - | $ - |
| | 402 | R&M Bldg | $ 4,500 | $ 4,332 | $ 49 | $ 4,500 | $ 4,500 | $ - | $ - |
| | 403 | R&M Other | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 404 | Repair & Maint. Equip | $ 5,000 | $ 4,126 | $ 833 | $ 5,000 | $ 5,000 | $ - | $ - |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 430 | Misc | $ 500 | $ 2,999 | $ - | $ 500 | $ 500 | $ - | $ - |
| | 431 | Cash Short | $ 250 | $ 73 | $ - | $ 250 | $ 250 | $ - | $ - |
| | 437 | Licenses | $ 900 | $ 815 | $ - | $ 900 | $ 900 | $ - | $ - |
| | 442 | Bank Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 520 | Capital Buildings | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 580 | Capital Other Equip | $ 1,500 | $ 13,888 | $ 1,292 | $ 1,500 | $ 1,500 | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ 30,000 | $ 29,082 | $ - | $ 15,000 | $ 15,000 | $ - | $ - |
| **Total Pool** | | | **$ 142,819** | **$ 152,701** | **$ 42,447** | **$ 128,338** | **$ 122,483** | $ (6,024) | $ 168 |
| **Community Events** | 100 | Wages | $ 1,529 | $ 1,122 | $ - | $ 1,606 | $ 1,606 | $ - | $ - |
| **101-45130** | 121 | PERA | $ 115 | $ 84 | $ - | $ 120 | $ 120 | $ - | $ - |
| | 122 | Social Security | $ 95 | $ 67 | $ - | $ 100 | $ 100 | $ - | $ - |
| | 123 | Medicare | $ 22 | $ 16 | $ - | $ 23 | $ 23 | $ - | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 7 | $ 7 | $ - | $ - |
| | 131 | Employer Share Health | $ 60 | $ 33 | $ - | $ 67 | $ 73 | $ 6 | $ - |
| | 133 | Employer Share Life | $ - | $ 1 | $ - | $ - | $ - | $ - | $ - |
| | 134 | Health Savings Account | $ 23 | $ 17 | $ - | $ 23 | $ 23 | $ - | $ - |
| | 210 | Operating Supplies | $ 1,200 | $ 1,395 | $ - | $ 1,400 | $ 1,400 | $ - | $ - |
| | 319 | Contract services | $ 1,300 | $ 780 | $ - | $ 1,300 | $ 800 | $ - | $ (500) |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 340 | Advertising | $ 500 | $ 364 | $ 669 | $ 700 | $ 700 | $ - | $ - |
| | 345 | Promotion | $ 250 | $ - | $ 60 | $ 250 | $ 150 | $ - | $ (100) |
| | 352 | General Notice | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Comm. Events** | | | **$ 5,094** | **$ 3,880** | **$ 729** | **$ 5,595** | **$ 5,002** | $ 6 | $ (600) |

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|
| **Auditorium** | 100 | Wages | $ 11,900 | $ 14,596 | $ 4,819 | $ 14,804 | $ 14,804 | $ (0) | $ 0 |
| **101-45181** | 121 | PERA | $ 893 | $ 1,094 | $ 361 | $ 1,110 | $ 1,110 | $ (0) | $ 0 |
| | 122 | Social Security | $ 738 | $ 866 | $ 296 | $ 918 | $ 918 | $ (0) | $ 0 |
| | 123 | Medicare | $ 173 | $ 202 | $ 69 | $ 215 | $ 215 | $ (0) | $ 0 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 65 | $ 65 | $ (0) | $ 0 |
| | 131 | Employer Share Health | $ 527 | $ 561 | $ 18 | $ 527 | $ 1,256 | $ 729 | $ - |
| | 133 | Employer Share Life | $ 10 | $ 7 | $ 0 | $ 10 | $ 10 | $ - | $ - |
| | 134 | Health Savings Account | $ 175 | $ 174 | $ 34 | $ 175 | $ 205 | $ 30 | $ - |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ 750 | $ 570 | $ 804 | $ 850 | $ 850 | $ - | $ - |
| | 210 | Operating Supplies | $ 2,000 | $ 2,097 | $ 930 | $ 2,200 | $ 2,200 | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 1,000 | $ 733 | $ 123 | $ 1,000 | $ 1,000 | $ - | $ - |
| | 240 | Small Tools Minor Equip | $ 300 | $ 9 | $ 107 | $ 300 | $ 300 | $ - | $ - |
| | 261 | On Sale Liquor | $ 1,200 | $ (289) | $ - | $ 1,200 | $ 1,200 | $ - | $ - |
| | 262 | On Sale Beer | $ 2,000 | $ (713) | $ - | $ 2,000 | $ 2,000 | $ - | $ - |
| | 263 | On Sale Wine | $ 500 | $ (3) | $ - | $ 500 | $ 500 | $ - | $ - |
| | 264 | On Sale N/A | $ 100 | $ (35) | $ - | $ 100 | $ 100 | $ - | $ - |
| | 265 | On Sale Drink Ingredients | $ 600 | $ 75 | $ - | $ 600 | $ 600 | $ - | $ - |
| | 269 | On Sale Other | $ 150 | $ (17) | $ - | $ 150 | $ 150 | $ - | $ - |
| | 307 | Credit Card Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 319 | Contract Services | $ 1,000 | $ 918 | $ 1,254 | $ 1,600 | $ 1,600 | $ - | $ - |
| | 320 | Police Service | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 321 | Telephone | $ 1,400 | $ 1,366 | $ 700 | $ 1,400 | $ 1,400 | $ - | $ - |
| | 322 | Postage | $ - | $ 9 | $ - | $ - | $ - | $ - | $ - |
| | 333 | Freight & Express | $ - | $ - | $ 8 | $ - | $ - | $ - | $ - |
| | 340 | Advertising | $ 1,000 | $ 558 | $ 693 | $ 1,000 | $ 1,000 | $ - | $ - |
| | 345 | Promotion | $ 1,700 | $ 3,000 | $ - | $ 1,700 | $ 1,700 | $ - | $ - |
| | 360 | Insurance | $ 8,200 | $ 7,602 | $ 7,337 | $ 7,850 | $ 7,850 | $ - | $ - |
| | 381 | Electric Utilities | $ 4,000 | $ 3,657 | $ 987 | $ 4,000 | $ 4,000 | $ - | $ - |
| | 382 | Water Utilities | $ 950 | $ 853 | $ 368 | $ 950 | $ 950 | $ - | $ - |
| | 383 | Gas Utilities | $ 5,800 | $ 3,344 | $ 3,608 | $ 5,800 | $ 5,800 | $ - | $ - |
| | 385 | Sewer Utilities | $ 1,000 | $ 908 | $ 341 | $ 1,000 | $ 1,000 | $ - | $ - |
| | 387 | Storm Sewer Utilities | $ 450 | $ 364 | $ 248 | $ 500 | $ 500 | $ - | $ - |
| | 402 | Repair & Maint Bldg | $ 2,000 | $ 2,283 | $ 1,066 | $ 2,200 | $ 2,200 | $ - | $ - |
| | 404 | Repair & Maint. Equip | $ 2,000 | $ 3,543 | $ 1,442 | $ 2,500 | $ 2,500 | $ - | $ - |
| | 431 | Cash Short | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 432 | Uncollectable Debts | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 437 | Licenses | $ 200 | $ 100 | $ 20 | $ 200 | $ 200 | $ - | $ - |
| | 580 | Capital Other Equip | $ 2,000 | $ 3,865 | $ - | $ 2,000 | $ 2,000 | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ 7,000 | $ 7,000 | $ - | $ 7,000 | $ 7,000 | $ - | $ - |
| **Total Auditorium** | | | **$ 61,714** | **$ 59,300** | **$ 25,636** | **$ 66,424** | **$ 67,183** | $ 759 | $ 0 |

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|
| **Parks** | 100 | Wages | $ 8,603 | $ 6,498 | $ 2,274 | $ 6,936 | $ 6,937 | $ 1 | $ - |
| **101-45200** | 121 | PERA | $ 645 | $ 477 | $ 175 | $ 520 | $ 520 | $ 0 | $ - |
| | 122 | Social Security | $ 533 | $ 370 | $ 131 | $ 430 | $ 430 | $ 0 | $ - |
| | 123 | Medicare | $ 125 | $ 87 | $ 31 | $ 101 | $ 101 | $ 0 | $ - |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 31 | $ 31 | $ 0 | $ - |
| | 131 | Employer Share Health | $ 565 | $ 380 | $ 158 | $ 565 | $ 680 | $ 115 | $ - |
| | 133 | Employer Share Life | $ 10 | $ 6 | $ 3 | $ 10 | $ 10 | $ - | $ - |
| | 134 | Health Savings Account | $ 210 | $ 240 | $ 129 | $ 210 | $ 210 | $ - | $ - |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ 900 | $ 710 | $ 876 | $ 900 | $ 900 | $ - | $ - |
| | 210 | Operating Supplies | $ 1,000 | $ 464 | $ 141 | $ 1,000 | $ 500 | $ (500) | $ - |
| | 212 | Motor Fuels | $ 1,400 | $ 1,199 | $ 154 | $ 1,400 | $ 1,400 | $ - | $ - |
| | 216 | Chemicals & Chemical Products | $ 1,200 | $ - | $ - | $ 1,200 | $ 1,200 | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 700 | $ 359 | $ 478 | $ 700 | $ 700 | $ - | $ - |
| | 240 | Small Tools Minor Equip | $ 750 | $ 645 | $ 260 | $ 750 | $ 750 | $ - | $ - |
| | 319 | Contract Services | $ 7,000 | $ 5,843 | $ 3,927 | $ 7,000 | $ 4,500 | $ (2,500) | $ - |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 352 | General Notice | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 360 | Insurance | $ 1,900 | $ 1,765 | $ 2,507 | $ 2,700 | $ 2,700 | $ - | $ - |
| | 381 | Electric Utilities | $ 500 | $ 353 | $ 254 | $ 500 | $ 500 | $ - | $ - |
| | 382 | Water Utilities | $ 550 | $ 374 | $ 98 | $ 550 | $ 550 | $ - | $ - |
| | 384 | Solid Waste Disposal | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 385 | Sewer Utilities | $ 300 | $ 282 | $ 93 | $ 300 | $ 300 | $ - | $ - |
| | 387 | Storm Sewer Utilities | $ 1,400 | $ 1,360 | $ 992 | $ 1,400 | $ 1,400 | $ - | $ - |
| | 401 | Repair & Maint Land | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 402 | Repair & Maint Bldg | $ 1,000 | $ 175 | $ - | $ 1,000 | $ 500 | $ (500) | $ - |
| | 403 | R&M Other | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 404 | Repair & Maint. Equip | $ 750 | $ 512 | $ 290 | $ 750 | $ 750 | $ - | $ - |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 430 | Misc | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 510 | Capital Land | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 520 | Capital Buildings | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 530 | Capital Other | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 580 | Capital Other Equip | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ 30,800 | $ 5,800 | $ - | $ 5,800 | $ 5,800 | $ - | $ - |
| **Total Parks** | | | **$ 60,841** | **$ 27,897** | **$ 12,971** | **$ 34,752** | **$ 31,368** | $ (3,384) | $ - |
| Unallocated | | | | | | | | $ - | $ - |
| 101-49200 | 430 | Misc | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other Uses | | | | | $ - | | | $ - | $ - |
| 101-49300 | 722 | Trans to Spec Rev Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 724 | Trans to Capital Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 726 | Trans to Enterprise Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | **Contingency** | **$ 3,000** | **$ 3,000** | **$ 3,000** | **$ 3,000** | **$ 3,000** | $ - | $ - |
| **Total General Fund Expenses** | | **$ 900,149.00** | **$ 1,021,753** | **$ 949,708** | **$ 314,120** | **$ 1,123,172** | **$ 1,091,405** | $ (24,902) | $ (6,866) |

| General Fund | Exp Code | | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund Revenues** | | | | **2025 Budget** | **2024 Actual** | | **2026 First Prelim Budget** | **2026 Final Budget** | | **$ change 2nd Prelim to Final** |
| 101-41400 | | 31010 | Tax Revenues | $ 622,967 | $ 593,100 | $ 1,827 | $ 709,796 | $ 678,029 | $ (24,902) | $ (6,866) |
| 101-41400 | | 31011 | Payment in Lieu of Taxes | $ 1,000 | $ 534 | | $ 1,000 | $ 1,000 | $ - | $ - |
| 101-41400 | | 31810 | Cable Franchise Fees | $ 6,200 | $ 5,773 | $ 2,626 | $ 6,200 | $ 6,200 | $ - | $ - |
| 101-41400 | | 32000 | Licenses & Permits | $ 450 | $ 550 | $ 425 | $ 550 | $ 550 | $ - | $ - |
| 101-41400 | | 32100 | Business Licenses & Permits | $ 750 | $ 3,075 | | $ 750 | $ 750 | $ - | $ - |
| 101-41910 | | 32210 | Building Permits | $ 10,500 | $ 6,663 | $ 1,924 | $ 7,500 | $ 7,500 | $ - | $ - |
| | 101-33161 | | Federal Disaster Aid | $ - | | | $ - | $ - | $ - | $ - |
| 101-41400 | | 33400 | Grants and Aids | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-41400 | | 33401 | Local Government Aid | $ 282,339 | $ 281,950 | $ 26,546 | $ 283,053 | $ 283,053 | $ - | $ - |
| 101-43100 | | 33401 | Local Government Aid | $ 10,672 | $ 16,670 | | $ 17,723 | $ 17,723 | $ - | $ - |
| | 101-33402 | | Homestead Credit | $ - | | | $ - | $ - | $ - | $ - |
| 101-41400 | | 33404 | PERA Aid | $ - | | | $ - | $ - | $ - | $ - |
| | 101-33420 | | Insurance Premium Tax -Fire | $ - | | | $ - | $ - | $ - | $ - |
| | 101-33425 | | Minnesota Disaster Aid | $ - | | | $ - | $ - | $ - | $ - |
| | 101-33427 | | Natural Disaster | $ - | | | $ - | $ - | $ - | $ - |
| 101-41400 | | 33610 | County Grants/Aid for Hwy | $ - | $ 1,714 | $ 636 | $ - | $ - | $ - | $ - |
| 101-41400 | | 33621 | SCORE Aid | $ - | $ - | | $ - | $ - | $ - | $ - |
| | 101-34100 | | Move in Fee | $ - | | | $ - | $ - | $ - | $ - |
| 101-41910 | | 34103 | Zoning and Subdv Fees | $ 150 | $ 150 | $ 300 | $ 150 | $ 150 | $ - | $ - |
| 101-41910 | | 34104 | Plan Check Fee | $ 5,500 | $ 3,971 | $ 1,117 | $ 4,500 | $ 4,500 | $ - | $ - |
| 101-41910 | | 34109 | Administrative charges | $ 100 | $ - | | $ 100 | $ 100 | $ - | $ - |
| 101-41400 | | 34107 | Assessment search fees | $ 100 | $ 20 | | $ - | $ - | $ - | $ - |
| 101-41400 | | 34109 | Administrative charges | $ 50 | | | $ 50 | $ 50 | $ - | $ - |
| 101-42100 | | 34201 | Special Police Services | $ 1,000 | | | $ 500 | $ 500 | $ - | $ - |
| | 101-34950 | | Other Revenues | $ - | $ 157 | | $ - | $ - | $ - | $ - |
| 101-43100 | | 36100 | Special Assessments | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-43100 | | 36102 | Penalties & Interest | $ - | $ 1,014 | | $ - | $ - | $ - | $ - |
| | 101-34203 | | Accident Reports | $ - | | | $ - | $ - | $ - | $ - |
| | 101-34300 | | Public Works Charges | $ - | $ - | | $ - | $ - | $ - | $ - |
| | 101-34305 | | Public Works Service Charges | $ - | | | $ - | $ - | $ - | $ - |
| | 101-34403 | | Refuse Collection Charges | $ - | | | $ - | $ - | $ - | $ - |
| 101-45120 | | 34700 | Summer Rec Admissions | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-45120 | | 36230 | Contributions & Donations | $ 2,700 | $ - | | $ - | $ - | $ - | $ - |
| 101-45120 | | 38080 | Summer Rec Revenues | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-45124 | | 34720 | Swimming Pool Admissions | $ 20,000 | $ 17,556 | $ 2,822 | $ 20,000 | $ 20,000 | $ - | $ - |
| 101-45124 | | 34721 | Swimming Lesson Fees | $ 6,500 | $ 7,997 | $ 5,570 | $ 7,500 | $ 7,500 | $ - | $ - |
| 101-45124 | | 34722 | Swimming Pool Rentals | $ 200 | $ 350 | | $ 350 | $ 350 | $ - | $ - |
| 101-45124 | | 34741 | Swimming Pool Concessions | $ 6,000 | $ 5,992 | | $ 6,000 | $ 6,000 | $ - | $ - |
| 101-45124 | | 34742 | Swimming Pool N/A Beverages | $ - | | | $ - | $ - | $ - | $ - |
| 101-45124 | | 36200 | Misc. Revenues | $ - | $ 180 | | $ - | $ - | $ - | $ - |
| 101-45124 | | 36230 | Contributions & Donations | $ 4,100 | $ 6,895 | $ 8,458 | $ 5,000 | $ 5,000 | $ - | $ - |
| 101-45124 | | 36840 | Cash Over | $ - | $ 158 | | $ - | $ - | $ - | $ - |
| 101-45130 | | 36230 | Contributions & Donations | $ - | | | $ - | $ - | $ - | $ - |
| 101-45181 | | 33400 | Grants and Aids | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-45181 | | 34745 | Auditorium donations rec'd | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-45181 | | 34747 | Auditorium admission | $ 1,400 | $ 802 | | $ 1,400 | $ 1,400 | $ - | $ - |
| 101-45181 | | 34750 | Auditorium Rent fees | $ 4,200 | $ 5,095 | $ 1,495 | $ 5,000 | $ 5,000 | $ - | $ - |
| 101-45181 | | 34751 | Auditorium bartender fees | $ 1,300 | $ 450 | | $ 1,300 | $ 1,300 | $ - | $ - |
| 101-45181 | | 36200 | Misc. Revenues | $ - | $ 3,500 | $ 1,260 | $ 250 | $ 250 | $ - | $ - |
| 101-45200 | | 36230 | Contributions & Donations | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 101-36840 | | Cash Over | $ - | $ (1) | | $ - | $ - | $ - | $ - |
| 101-42100 | | 35101 | Court Fines | $ 5,000 | $ 5,585 | $ 2,266 | $ 5,000 | $ 5,000 | $ - | $ - |
| | 101-35102 | | Parking Fines | $ - | $ - | | $ - | $ - | $ - | $ - |
| | 101-35103 | | Adminstrative Offense Fines | $ - | $ - | | $ - | $ - | $ - | $ - |
| | 101-35104 | | Other Fines | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-42100 | | 36200 | PD Misc. Revenues (TZD) | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-41400 | | 36200 | Misc. Revenues | $ 2,000 | $ 1,724 | $ (4,382) | $ 2,000 | $ 2,000 | $ - | $ - |
| 101-41400 | | 36210 | Interest earnings | $ 1,250 | $ 4,324 | $ 757 | $ 1,500 | $ 1,500 | $ - | $ - |
| 101-41400 | | 36230 | Contributions & Donations | $ 10,000 | $ 18,431 | $ 6,865 | $ 10,000 | $ 10,000 | $ - | $ - |
| | 101-36840 | | Cash Over | $ - | | | $ - | $ - | $ - | $ - |
| | 101-37170 | | Rents | $ - | | | $ - | $ - | $ - | $ - |
| 101-45181 | | 37911 | On Sale Liquor | $ 5,000 | $ 2,992 | $ 524 | $ 5,000 | $ 5,000 | $ - | $ - |
| 101-45181 | | 37912 | On Sale Beer | $ 6,000 | $ 5,065 | $ 1,710 | $ 6,000 | $ 6,000 | $ - | $ - |
| 101-45181 | | 37913 | On Sale Wine | $ 2,000 | $ 3 | | $ 2,000 | $ 2,000 | $ - | $ - |
| 101-45181 | | 37914 | On Sale N/A | $ 500 | $ 338 | $ 150 | $ 500 | $ 500 | $ - | $ - |
| 101-45181 | | 37919 | On Sale Other | $ - | $ 17 | $ 19 | $ - | $ - | $ - | $ - |
| | 101-37920 | | On Sale Vending | $ - | | | $ - | $ - | $ - | $ - |
| | 101-37940 | | On Sale - Cash Over | $ - | $ - | | $ - | $ - | $ - | $ - |
| 101-45120 | | 36230 | Sum Rec Contributions/Donate | $ - | | | $ - | $ - | $ - | $ - |
| 101-41400 | | 39101 | Sale of General fixed assets | $ - | | | $ - | $ - | $ - | $ - |
| 101-41400 | | 39104 | Insurance Dividends-LMC | $ 2,500 | $ 3,716 | | $ 2,500 | $ 2,500 | $ - | $ - |
| | 101-39205 | | Transfer from Spec. Asses. Fund | $ - | | | $ - | $ - | $ - | $ - |
| 101-41400 | | 39206 | Transfer from Enterprise Fund | $ 10,000 | $ 10,000 | $ - | $ 10,000 | $ 10,000 | $ - | $ - |
| | Total Revenues before tax levy | | | $ 409,461 | $ 423,408 | $ 61,088 | $ 413,376 | $ 413,376 | $ - | $ - |
| Total General Fund Revenues | | | | $ 1,032,428 | $ 1,016,508 | $ 62,915 | $ 1,123,172 | $ 1,091,405 | $ (24,902) | $ (6,866) |

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget | $ change 1st Prelim to 2nd Prelim | $ change 2nd Prelim to Final |
|---|---|---|---|---|---|---|---|---|---|

## General Fund Summary & Levy Information

| | | % Change | | | % Change Prelim to Last Year | % Change Final to Last Year |
|---|---|---|---|---|---|---|
| Total Revenues Projected | $ 1,032,428 | 3.63% | $ 1,123,172 | $ 1,091,405 | 8.79% | 5.71% |
| Total Expenses Projected | $ 1,021,753 | 3.63% | $ 1,123,172 | $ 1,091,405 | 9.93% | 6.82% |
| Total Surplus/(deficit) | $ 10,675 | | $ - | $ - | | |
| General Fund Tax Levy | $ 622,967 | 4.81% | $ 709,796 | $ 678,029 | 13.94% | 8.84% |
| GO Bond 2013A Tax Levy | $ 23,513 | -3.74% | $ - | $ - | -100.00% | -100.00% |
| Total Bond Levy | $ 23,513 | -3.74% | $ - | $ - | -100.00% | -100.00% |
| Total Tax Levy | $ 646,480 | 4.47% | $ 709,796 | $ 678,029 | 9.79% | 4.88% |
| Tax Capacity | $ 674,217 | -3.26% | $ 807,724 | $ 807,724 | 19.80% | 19.80% |
| Property Tax Rate | 95.89% | 7.99% | 87.88% | 83.94% | -8.35% | -12.46% |

Community Development - $17,000 Transfer to fund #418 Main Street ended in 2025
Municipal Building - $25,000 for city hall remodel
Public Works - Addition of $55,000 to prepare for new bond for the infrastructure project
Swimming Pool - decreased $15,000 due to no anticipated equipment needs

Changes from Preliminary Budget include:
Health Insurance increase was budgeted at 10%, but came in at a 24.03% increase which is an increase of $13,862 for the city.
Wages decreased about $6,900 due to the resignation of the deputy clerk and budgeting a start a Step 2.
Auditorium Transfer to Capital Fund increase of $5,000 for upcoming auditorium repairs.

Additional Changes from Preliminary Budget:
Decreased Community Development Building Inspection Fees from $12,000 to $10,000
Decreased Municipal Building Capital Building Expense from $25,000 to $15,000
Decreased Pool Expenses by $6,000
Put Auditorium Capital Funds Transfer back to $7,000
Decreased Parks by $3500

Changes from Second Prelim to Final Budget:
Updated wages and insurance for new deputy clerk (wages decreased, health insurance & HSA increased)
Decreased Municipal Building Capital Building Expense from $15,000 to $3,000

| General Fund | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| **Swimming Pool** | Expenses | | $ 142,819 | $ 152,701 | $ 42,447 | $ 128,338 | $ 122,483 |
| **101-45124** | Revenue | | $ 36,800 | $ 39,128 | $ 16,849 | $ 38,850 | $ 38,850 |
| | Income/Loss | | $ (106,019) | $ (113,573) | $ (25,598) | $ (89,488) | $ (83,633) |
| **Auditorium** | Expenses | | $ 61,714 | $ 59,300 | $ 25,636 | $ 66,424 | $ 67,183 |
| **101-45181** | Revenue | | $ 20,400 | $ 18,261 | $ 5,158 | $ 21,450 | $ 21,450 |
| | Income/Loss | | $ (41,314) | $ (41,039) | $ (20,477) | $ (44,974) | $ (45,733) |

| EXPENDITURES | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Second Prelim Budget | 2026 Final Budget | $ Change from Prelim to Final | For Budget Entry $ Change |
|---|---|---|---|---|---|---|---|---|---|---|
| Ambulance Fund | 100 | Wages | $ 117,780 | $ 94,917 | $ 43,269 | $ 130,830 | $ 130,178 | $ 130,162 | $ (668) | 12,382 |
| 204-42153 | 121 | PERA | $ 2,100 | $ 1,074 | $ 537 | $ 1,500 | $ 1,500 | $ 1,500 | $ - | (600) |
| | 122 | Social Security | $ 7,302 | $ 5,712 | $ 3,233 | $ 8,111 | $ 8,071 | $ 8,070 | $ (41) | 768 |
| | 123 | Medicare | $ 1,708 | $ 1,336 | $ 756 | $ 1,897 | $ 1,888 | $ 1,887 | $ (10) | 180 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 576 | $ 573 | $ 573 | $ (3) | 573 |
| | 131 | Employer Share Health | $ 629 | $ 418 | $ 186 | $ 692 | $ 692 | $ 1,483 | $ 791 | 854 |
| | 133 | Employer Share Life | $ 2 | $ 2 | $ 1 | $ 2 | $ 2 | $ 2 | $ - | 0 |
| | 134 | Health Savings Acct | $ 155 | $ 100 | $ 84 | $ 160 | $ 160 | $ 260 | $ 100 | 105 |
| | 151 | Workers Comp Ins | $ 7,500 | $ 9,361 | $ 10,031 | $ 10,500 | $ 10,500 | $ 10,500 | $ - | 3,000 |
| | 171 | Uniform Allowance | $ 1,000 | $ 2,345 | $ 413 | $ 1,000 | $ 1,000 | $ 1,000 | $ - | 0 |
| | 200 | Office Supplies | $ 250 | $ 180 | $ - | $ 250 | $ 250 | $ 250 | $ - | 0 |
| | 207 | Computer Supplies | $ 250 | $ - | $ - | $ 250 | $ 250 | $ 250 | $ - | 0 |
| | 210 | Operating Supplies | $ 500 | $ 1,995 | $ 1,549 | $ 2,500 | $ 2,500 | $ 2,500 | $ - | 2,000 |
| | 212 | Motor Fuels | $ 1,800 | $ 1,543 | $ 471 | $ 2,000 | $ 2,000 | $ 2,000 | $ - | 200 |
| | 217 | Medical Supplies | $ 5,000 | $ 2,258 | $ 1,931 | $ 5,000 | $ 5,000 | $ 5,000 | $ - | 0 |
| | 220 | Repair & Maint Supplies | $ 500 | $ 77 | $ 125 | $ 500 | $ 500 | $ 500 | $ - | 0 |
| | 240 | Small Tools Minor Equip | $ 100 | $ - | $ - | $ 100 | $ 100 | $ 100 | $ - | 0 |
| | 301 | Auditing & Acctg Services | $ 1,500 | $ 1,493 | $ 1,493 | $ 1,500 | $ 1,500 | $ 1,500 | $ - | 0 |
| | 305 | Medical Fees | $ 400 | $ 335 | $ 50 | $ 400 | $ 400 | $ 400 | $ - | 0 |
| | 308 | Training Fees | $ 1,000 | $ 1,025 | $ 575 | $ 1,000 | $ 1,000 | $ 1,000 | $ - | 0 |
| | 309 | Software | $ 1,200 | $ 1,085 | $ 645 | $ 1,200 | $ 1,200 | $ 1,200 | $ - | 0 |
| | 319 | Contract Services | $ 8,000 | $ 6,449 | $ 3,873 | $ 8,000 | $ 8,000 | $ 8,000 | $ - | 0 |
| | 321 | Telephone | $ 1,000 | $ 1,055 | $ 408 | $ 1,000 | $ 1,000 | $ 1,000 | $ - | 0 |
| | 322 | Postage | $ 500 | $ 189 | $ 101 | $ 500 | $ 500 | $ 500 | $ - | 0 |
| | 331 | Travel Exp | $ 300 | $ - | $ - | $ 300 | $ 300 | $ 300 | $ - | 0 |
| | 360 | Insurance | $ 1,400 | $ 1,269 | $ 1,204 | $ 1,400 | $ 1,400 | $ 1,400 | $ - | 0 |
| | 404 | Repair & Maint Equip | $ 1,000 | $ 20 | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ - | 0 |
| | 405 | Repair & Maint Vehicle | $ 3,000 | $ 7,930 | $ 196 | $ 3,000 | $ 3,000 | $ 3,000 | $ - | 0 |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0 |
| | 430 | Misc. Insurance Write-Off | $ 70,000 | $ 30,091 | $ 35 | $ 70,000 | $ 70,000 | $ 70,000 | $ - | 0 |
| | 432 | Uncollectable Debts | $ 25,000 | $ - | $ - | $ 15,000 | $ 15,000 | $ 15,000 | $ - | (10,000) |
| | 435 | Books | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0 |
| | 437 | Licenses | $ 300 | $ - | $ 730 | $ 800 | $ 800 | $ 800 | $ - | 500 |
| Total Expenses | 580 | Capital Other Equpment | $ 3,800 | $ - | $ - | $ 3,800 | $ 3,800 | $ 3,800 | $ - | 0 |
| | 724 | Transfer to Capital Fund | $ 14,000 | $ - | $ - | $ 14,000 | $ 14,000 | $ 14,000 | $ - | 0 |

| REVENUES | Rev. Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| | 33400 | Grants & Aids | $ - | $ - | | $ - | $ - |
| | 33424 | Ambulance Training Reimburse | $ - | | | $ - | $ - |
| | 33650 | Township Donations | $ 29,406 | $ 29,678 | $ 7,974 | $ 33,700 | $ 33,799 |
| | 34205 | Ambulance Service Charges | $ 193,600 | $ 95,205 | | $ 195,000 | $ 195,000 |
| | 34206 | Ambulance Mileage Charges | $ 30,544 | $ 25,243 | | $ 32,000 | $ 32,000 |
| | 34207 | Ambulance Supply Charges | $ - | | | $ - | $ - |
| | 34208 | Ambulance Other Charges | $ - | | | $ - | $ - |
| | 36200 | Miscellaneous Revenues | $ - | $ - | | $ - | $ - |
| | 36210 | Interest Earnings | $ 150 | $ 101 | | $ 150 | $ 150 |
| | 36230 | Contributions & Donations | $ 4,842 | $ - | | $ 4,500 | $ 4,500 |
| | 39201 | Transfer from General Fund | $ 20,434 | $ 20,624 | | $ 23,418 | $ 23,488 |
| | 39206 | Transfer Enterprise | $ - | $ - | $ - | $ - | $ - |
| | Total Revenues | | $ 278,976 | $ 170,850 | $ 7,974 | $ 288,768 | $ 288,937 |
| **SUMMARY** | | | | | | | |
| | | Total Revenues | $ 278,976 | $ 170,850 | $ 7,974 | $ 288,768 | $ 288,937 |
| | | Total Expenditures | $ 278,976 | $ 172,257 | $ 71,894 | $ 288,768 | $ 288,937 |
| | | Total Surplus/Deficit | $ (0) | $ (1,407) | $ (63,920) | $ 0 | $ (0) |

| EXPENDITURES | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| Fire Fund | 100 | Wages | $ 16,900 | $ 14,701 | $ 84 | $ 16,939 | $ 16,939 |
| 205-42200 | 121 | PERA | $ 250 | $ 72 | $ 6 | $ 250 | $ 250 |
| | 122 | Social Security | $ 1,048 | $ 908 | $ 5 | $ 1,050 | $ 1,050 |
| | 123 | Medicare | $ 245 | $ 212 | $ 1 | $ 246 | $ 246 |
| | 124 | Fire Pension Contribution | $ 20,048 | $ 30,735 | $ - | $ 26,239 | $ 26,239 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 75 | $ 75 |
| | 131 | Employer Share Health | $ 20 | $ 139 | $ 16 | $ 20 | $ 20 |
| | 133 | Employer Share Life | $ - | $ 1 | $ 0 | $ - | $ - |
| | 134 | Health Savings Account | $ 8 | $ 39 | $ 5 | $ 8 | $ 8 |
| | 146 | Unemployment Benefit Pmt | $ - | $ - | $ 67 | $ - | $ - |
| | 151 | Workers Comp Ins | $ 7,000 | $ 6,740 | $ 8,280 | $ 8,500 | $ 8,500 |
| | 171 | Uniform Allowance | $ 3,000 | $ 1,911 | $ - | $ 3,000 | $ 3,000 |
| | 200 | Office Supplies | $ 250 | $ 156 | $ - | $ 250 | $ 250 |
| | 207 | Computer Supplies | $ 500 | $ - | $ - | $ 500 | $ 500 |
| | 210 | Operating Supplies | $ 2,500 | $ 1,671 | $ 706 | $ 2,500 | $ 2,500 |
| | 212 | Motor Fuels | $ 3,000 | $ 1,799 | $ 1,492 | $ 3,000 | $ 3,000 |
| | 217 | Medical Supplies | $ 400 | $ 68 | $ 535 | $ 600 | $ 600 |
| | 220 | Repair & Maint Supplies | $ 1,000 | $ 6,359 | $ 184 | $ 1,000 | $ 1,000 |
| | 240 | Small Tools Minor Equip | $ 1,500 | $ 1,122 | $ 675 | $ 1,500 | $ 1,500 |
| | 301 | Auditing & Acctg Services | $ 1,500 | $ 1,493 | $ 1,493 | $ 1,500 | $ 1,500 |
| | 305 | Medical Fees | $ 2,000 | $ 1,706 | $ 4,286 | $ 2,000 | $ 2,000 |
| | 308 | Training Fees | $ 11,685 | $ 394 | $ 4,776 | $ 11,685 | $ 11,685 |
| | 309 | Software | $ 1,000 | $ 417 | $ 513 | $ 1,000 | $ 1,000 |
| | 311 | Lab/Testing Fees | $ - | $ - | $ - | $ - | $ - |
| | 315 | Fire Prevention | $ 1,000 | $ 816 | $ - | $ 1,000 | $ 1,000 |
| | 319 | Contract Services | $ 5,500 | $ 1,914 | $ - | $ 2,500 | $ 2,500 |
| | 321 | Telephone | $ - | $ - | $ - | $ - | $ - |
| | 322 | Postage | $ 200 | $ 189 | $ 112 | $ 200 | $ 200 |
| | 331 | Travel Exp | $ 800 | $ - | $ - | $ 800 | $ 800 |
| | 352 | General Notice | $ 100 | $ - | $ - | $ 100 | $ 100 |
| | 360 | Insurance | $ 4,600 | $ 4,184 | $ 4,467 | $ 4,800 | $ 4,800 |
| | 381 | Electric Utilities | $ 1,400 | $ 1,213 | $ 752 | $ 1,600 | $ 1,600 |
| | 382 | Water Utilities | $ 450 | $ 303 | $ 130 | $ 450 | $ 450 |
| | 383 | Gas Utilities | $ 3,200 | $ 1,839 | $ 2,689 | $ 5,400 | $ 5,400 |
| | 385 | Sewer Utilities | $ 400 | $ 339 | $ 123 | $ 400 | $ 400 |
| | 387 | Storm Sewer Utilities | $ 400 | $ 307 | $ 186 | $ 400 | $ 400 |
| | 402 | Repair & Maint Bldg | $ 2,250 | $ 4,029 | $ - | $ 2,250 | $ 2,250 |
| | 404 | Repair & Maint. Equip | $ 10,000 | $ 9,108 | $ 913 | $ 10,000 | $ 10,000 |
| | 405 | Repair Vehicles | $ 10,000 | $ 7,335 | $ 6,771 | $ 12,000 | $ 12,000 |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 1,500 | $ 905 | $ 190 | $ 1,500 | $ 1,500 |
| | 437 | Licenses & Permits | $ 250 | $ 210 | $ - | $ 250 | $ 250 |
| | 440 | Contributions to Fire Dept | $ - | $ 5,163 | $ 1,091 | $ - | $ - |
| | 520 | Capital Buildings | $ 7,500 | $ - | $ - | $ 13,000 | $ 13,000 |
| | 550 | Capital Motor Vehicles | $ - | $ - | $ - | $ - | $ - |
| | 580 | Capital Other Equipment | $ 22,500 | $ 285,723 | $ 29,008 | $ 22,500 | $ 22,500 |
| | 720 | Operating Transfers | $ - | $ - | $ - | $ - | $ - |
| | 724 | Transfer to Capital Fund | $ 24,808 | $ - | $ - | $ 24,808 | $ 24,808 |
| Total Expenses | | | $ 170,712 | $ 394,220 | $ 69,556 | $ 185,820 | $ 185,820 |

| REVENUES | Rev. Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| | 32000 | Licenses and Permits | $ - | $ - | | $ - | $ - |
| | 33100 | Federal Grants & Aids | $ - | $ 224,000 | | $ - | $ - |
| | 33400 | Grants & Aids | $ 7,685 | $ 22,444 | | $ 7,685 | $ 7,685 |
| | 33420 | Insurance Premium Tax | $ 19,696 | $ - | | $ 22,444 | $ 22,444 |
| | 33422 | Other State Aid Grants | $ - | $ - | $ 1,500 | $ - | $ - |
| | 33650 | Township Donations | $ 79,361 | $ 73,344 | $ 27,481 | $ 87,023 | $ 87,023 |
| | 34202 | Special Fire Protection Services | $ - | $ - | $ 3,840 | $ - | $ - |
| | 36200 | Misc. Revenues | $ - | $ - | | $ - | $ - |
| | 36210 | Interest Earnings | $ 125 | $ 542 | | $ 125 | $ 125 |
| | 36230 | Contributions & Donations | $ 10,500 | $ 72,085 | $ 7,703 | $ 10,500 | $ 10,500 |
| | 39101 | Sale of General Fixed Assets | $ - | $ - | | $ - | $ - |
| | 39102 | Compensation-Loss of Fixed Assets | $ - | $ - | | $ - | $ - |
| | 39104 | Insurance Dividends LMC | $ - | $ - | | $ - | $ - |
| SUMMARY | 39201 | Transfer from General Fund | $ 48,662 | $ 44,972 | | $ 53,360 | $ 53,360 |
| | Total Revenues | | $ 166,029 | $ 437,387 | $ 40,524 | $ 181,137 | $ 181,137 |
| | | Total Revenues | $ 166,029 | $ 437,387 | $ 40,524 | $ 181,137 | $ 181,137 |
| | | Total Expenditures | $ 170,712 | $ 394,220 | $ 69,556 | $ 185,820 | $ 185,820 |
| | | Surplus/(Deficit) | $ (4,683) | $ 43,168 | $ (29,033) | $ (4,683) | $ (4,683) |

| | Exp Code | Description | | | | |
|---|---|---|---|---|---|---|
| 2013A GO bond | | | | | | |
| 317-43100 | 601 | Bond Principal | $ | 66,000 | $ | - |
| | 611 | Bond Interest | $ | 10,698 | $ | - |
| Total Expenses | | | $ | 76,698 | $ | - |

| Rev Code | Description | | | | |
|---|---|---|---|---|---|
| 31010 | Taxes | $ | 23,513 | $ | - |
| 36100 | Special Assessments | $ | 7,478 | $ | 7,478 |
| 36210 | Interest Earnings | | | | |
| 39206 | Transfer from Enterprise Fund | $ | 35,000 | $ | 35,000 |
| 39310 | Proceeds- GO Bond | $ | - | $ | - |
| | Total Revenues | $ | 65,991 | $ | 42,478 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Municipal Bldg** | | | | | | 36210 | Interest Earnings | $ 50 | $ 50 |
| **101-41940** | 520 | Capital Buildings | $ 5,000 | $ 3,000 | | 39201 | Transfer from General Fund | $ - | $ - |
| | | Total | $ 5,000 | $ 3,000 | | | Total Revenues | $ 50.00 | $ 50.00 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Elections** | | | | | | 36210 | Interest Earnings | $ - | $ - |
| **101-41410** | 570 | Capiital Office Equipment | $ - | $ - | | 39201 | Transfer from General Fund | $ - | $ - |
| | | Total | $ - | $ - | | | Total Revenues | $ - | $ - |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Public Works Equipment** | | | | | | 36210 | Interest Earnings | $ 50 | $ 50 |
| **404-43100** | 240 | Small Tools Minor Equip | $ - | $ - | | 39201 | Transfer from General Fund | $ 27,500.00 | $ 27,500.00 |
| | 540 | Capital Heavy Machinery/Equip | $ - | $ 50,000 | payloader | 39206 | Transfer from Enterprise Fund | $ - | $ - |
| | 550 | Capital Motor Vehicles | $ - | | | | | | |
| | | Total | $ - | $ 50,000 | | | Total Revenues | $ 27,550.00 | $ 27,550.00 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Parks & Swimming Pool** | | | | | | 36210 | Interest Earnings | $ 10.00 | $ 10 |
| **405-45124 (Pool)** | 520 | Capital Bldg & Other | $ 15,000.00 | $ - | | 36230 | Contributions & Donations | $ - | $ 75,000.00 |
| **405-45200 (Parks)** | 430 | Misc | $ - | | **405-45200 (Parks** | 39201 | Transfer from General Fund | $ 60,800.00 | $ 20,800.00 |
| | 530 | Capital Other Improvements | $ 25,000.00 | $ 100,000.00 | playground | 39206 | Transfer from Enterprise Fund | $ - | |
| | | Total | $ 40,000.00 | $ 100,000.00 | | | Total Revenues | $ 60,810.00 | $ 95,810.00 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Police Squad** | | | | | | | | | |
| **407-42100** | 550 | Capital Motor Vehicle | $ - | | | 36210 | Interest Earnings | $ - | $ - |
| | | | | | | 39101 | Sale of fixed assets | $ - | $ - |
| | | | | | | 39201 | Transfer from General Fund | $ - | $ - |
| | | Total Expenses | $ - | $ - | | | Total Revenues | $ - | $ - |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Ambulance Service** | | | | | | | | | |
| **408-42153** | | | $ - | | | 36210 | Interest Earnings | $ 90.00 | $ 90 |
| | | Total Expenses | $ - | $ - | | | Total Revenues | $ 90.00 | $ 90.00 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Public Works Streets** | | | | | | | | | |
| **411-43100** | 403 | Repairs & Maintenance Other Imp | $ 1,500.00 | $ 1,500.00 | *sidewalk program* | 36200 | Misc Revenues | $ - | $ - |
| | 530 | Capital Other Improvements | $ 40,000.00 | $ 40,000.00 | street repairs & se | 36210 | Interest Earnings | $ 300.00 | $ 300.00 |
| | | | | $ - | Generators | 39200 | Interfund operating transfers | $ - | $ - |
| | | | | | | 39201 | Transfer from General Fund | $ 40,000.00 | $ 60,000.00 |
| | | Total Expenses | $ 41,500.00 | $ 41,500.00 | | | Total Revenues | $ 40,300.00 | $ 60,300.00 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Police Forfeiture** | | | | | | | | | |
| **414-42100** | 724 | Transfer to Capital Equip Fund | $ - | $ - | | 34201 | Special Police Service | $ - | $ - |
| | | | | | | 39101 | Sale of Fixed Assets | $ - | $ - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Total Expenditures | $ - | $ - | | Total Revenues | | $ - | $ |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|
| **Auditorium Repair** | | | | | | | | |
| **416-45181** | 402 | Repair & Maint. Bldg | $ - | $ - | 36210 | Interest Earnings | $ 85 | $ 85 |
| | 404 | Repair & Maint Equip | $ - | $ - | 36230 | Contributions & Donations | $ - | $ - |
| | 520 | Capital Bldg | $ - | $ - | 39201 | Transfer from General Fund | $ 7,000 | $ 7,000 |
| | 560 | Capital Furniture | $ - | $ - | 39206 | Transfer from Enterprise fund | $ - | $ - |
| | 580 | Capital Other Equip | $ 1,000 | $ 1,000 | | | | |
| | | Total Expenses | $ 1,000 | $ 1,000 | | Total Revenues | $ 7,085 | $ 7,085 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|
| **Main Street Project** | | | | | | | | |
| **418-46500** | 610 | Interest | $ - | $ - | 39201 | Transfer from General Fund | $ - | $ - |
| | 722 | Transfer to Special Rev Fund | $ - | $ - | | | | |
| | | Total Expenses | $ - | $ - | | Total Revenues | $ - | $ - |

| | Exp Code | Description | **$ -** | **$ -** | Rev Code | Description | **$ -** | **$ -** |
|---|---|---|---|---|---|---|---|---|
| **2025A Bond** | | | | | | | | |
| **318-43100** | 610 | Interest | $ - | $ - | 39201 | Transfer from General Fund | $ - | $ - |
| **$12,585,000** | 722 | Transfer to Special Rev Fund | $ - | $ - | | | | |
| | | Total Expenses | $ - | $ - | | Total Revenues | $ - | $ - |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|
| **2025B Bond** | | | | | | | | |
| **319-43100** | 610 | Interest | $ - | $ - | 39201 | Transfer from General Fund | $ - | $ 50,000 |
| **$2,817,000** | 722 | Transfer to Special Rev Fund | $ - | $ - | | | | |
| | | Total Expenses | $ - | $ - | | Total Revenues | $ - | $ 50,000 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|
| **Fire Equipment Trust Fund** | | | | | 36210 | Interest Earnings | $ 400 | $ 400 |
| **801-42200** | 550 | Capital Motor Vehicles | $ - | $ - | 39201 | Transfer from General Fund | $ 20,000 | $ 24,808 |
| | | Total Expenses | $ - | $ - | | Total Revenues | $ 20,400 | $ 25,208 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|
| **Economic Development Authority** | | | | | 36210 | Interest Earnings | $ 65 | $ 65 |
| **803-41910** | | | $ - | $ - | 39201 | Transfer from General Fund | $ - | $ 5,000 |
| | | Total Expenses | $ - | $ - | | Total Revenues | $ 65 | $ 5,065 |

| | Exp Code | Description | 2025 Budget | 2026 Final Budget | Rev Code | Description | 2025 Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|---|
| **Ambulance Equip and Training** | | | | | 33422 | Other State Aid & Grants | $ 51,872.00 | $ - |
| **804-42153** | 308 | Training Fees | $ 5,000 | $ 5,000 | 36210 | Interest Earnings | $ 100 | $ 100 |
| | 322 | Postage | $ 250 | $ 250 | 36230 | Contributions and Donation | $ 10,000 | $ 10,000 |
| | 331 | Trav | $ 2,000 | $ - | 39201 | Transfer from General Fund | $ 14,000 | $ 14,000 |
| | 405 | Repair & Maint. Vehicles | $ 15,000 | $ - | | | | |
| | 430 | Misc. | $ 29,722 | $ - | | | | |
| | 580 | Capital Other Equipment | $ 10,000 | $ - | | | | |
| | | Total Expenses | $ 61,972 | $ 5,250 | | Total Revenues | $ 75,972 | $ 24,100 |

| EXPENDITURES | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| Water Fund | 100 | Wages | $ 6,536 | $ 7,156 | $ 3,653 | $ 6,881 | $ 6,213 |
| 607-49400 | 121 | PERA | $ 490 | $ 153 | $ 298 | $ 516 | $ 466 |
| | 122 | Social Security | $ 405 | $ 395 | $ 236 | $ 427 | $ 385 |
| PeopleServices | 123 | Medicare | $ 95 | $ 92 | $ 55 | $ 100 | $ 90 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 30 | $ 27 |
| | 131 | Employer Share Health | $ 823 | $ 726 | $ 406 | $ 823 | $ 1,720 |
| | 133 | Employer Share Life | $ 15 | $ 4 | $ 2 | $ 15 | $ 15 |
| | 134 | Health Savings Account | $ 195 | $ 236 | $ 193 | $ 195 | $ 290 |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ - | $ (1) | $ - | $ - | $ - |
| | 200 | Office Supplies | $ 275 | $ 287 | $ 224 | $ 300 | $ 300 |
| | 210 | Operating Supplies | $ 400 | $ 228 | $ 389 | $ 600 | $ 600 |
| | 212 | Motor Fuels | $ 150 | $ - | $ - | $ 150 | $ 150 |
| | 216 | Chemicals | $ 100 | $ - | $ - | $ 100 | $ 100 |
| | 220 | Repair & Maint Supplies | $ 400 | $ 390 | $ - | $ 400 | $ 400 |
| | 240 | Small Tools Minor Equip | $ 1,000 | $ 3,928 | $ (975) | $ 1,000 | $ 1,000 |
| | 275 | MN Sales Tax | $ - | $ - | $ - | $ - | $ - |
| | 301 | Auditing Services | $ 1,500 | $ 1,493 | $ 1,493 | $ 1,500 | $ 1,500 |
| | 307 | Credit Card Fees | $ 4,500 | $ 5,563 | $ 3,138 | $ 6,300 | $ 6,300 |
| | 308 | Training Fees | $ 500 | $ 394 | $ - | $ 500 | $ 500 |
| | 309 | Software | $ 3,300 | $ 1,750 | $ 560 | $ 3,300 | $ 3,300 |
| | 319 | Contract Services | $ 28,000 | $ 28,092 | $ 12,073 | $ 29,000 | $ 29,000 |
| | 321 | Telephone | $ 850 | $ 905 | $ 308 | $ 850 | $ 850 |
| | 322 | Postage | $ 1,300 | $ 1,814 | $ 744 | $ 2,000 | $ 2,000 |
| | 328 | Pager Service | $ - | $ - | $ - | $ - | $ - |
| | 331 | Travel Exp | $ - | $ - | $ - | $ - | $ - |
| | 352 | General Notice | $ 1,000 | $ - | $ - | $ 1,000 | $ 1,000 |
| | 360 | Insurance | $ 2,500 | $ 1,915 | $ 2,570 | $ 2,800 | $ 2,800 |
| | 381 | Electric Utilities | $ 6,400 | $ 4,880 | $ 3,233 | $ 6,400 | $ 6,400 |
| | 403 | R&M Other | $ 2,000 | $ 5,274 | $ - | $ 2,000 | $ 2,000 |
| | 404 | Repair & Maint. Equip | $ 5,000 | $ 12,462 | $ 9,644 | $ 10,000 | $ 10,000 |
| | 405 | Repair & Maint Vehicles | $ 500 | $ - | $ - | $ 500 | $ 500 |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - |
| | 423 | Depr. Exp. Acquired | $ - | $ 34,599 | $ - | $ 34,599 | $ 34,599 |
| | 430 | Misc | $ - | $ 1,069 | $ 504 | $ - | $ - |
| | 432 | Uncollectable Debts | $ - | $ - | $ - | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 450 | $ 23 | $ 225 | $ 450 | $ 450 |
| | 437 | Licenses | $ 700 | $ 250 | $ 293 | $ 700 | $ 700 |
| | 442 | Bank Fees | $ - | $ - | $ - | $ - | $ - |
| | 540 | Capital Heavy Machinery | $ - | $ - | $ - | $ - | $ - |
| | 560 | Capital Furn & Fixtures | $ - | $ - | $ - | $ - | $ - |
| | 570 | Capital Office Equip | $ - | $ - | $ - | $ - | $ - |
| | 580 | Capital Other Equipment | $ 5,000 | $ - | $ - | $ 31,500 | $ 35,425 |
| | 720 | Operating Transfer | $ - | $ - | $ - | $ - | $ - |
| | 721 | Transfer to General Fund | $ - | $ - | $ - | $ - | $ - |
| | 722 | Transfer to Special Rev Fund | $ - | $ - | $ - | $ - | $ - |
| | 723 | Transfer to Debt Service Fund | $ 35,000 | $ 35,000 | $ - | $ 135,000 | $ 135,000 |
| Total Expenses | 724 | Transfer to Capital Fund | $ - | $ 166,777 | $ - | $ - | $ - |
| | | | $ 109,384 | $ 315,858 | $ 39,267 | $ 279,936 | $ 284,080 |

| REVENUES | Rev Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| | 36100 | Spec Assessments | $ - | $ - | $ - | $ - | $ - |
| | 36200 | Miscellaneous Revenues | $ - | $ 1,120 | $ 524 | $ - | $ - |
| | 36210 | Interest Earnings | $ 2,000 | $ 20,362 | $ - | $ 2,000 | $ 2,000 |
| | 37170 | Rents | $ - | $ - | $ - | $ - | $ - |
| | 37100 | Water Base | $ 70,680 | $ 68,409 | $ 35,358 | $ 71,238 | $ 71,238 |
| | 37105 | Water Sales Usage | $ 184,229 | $ 151,756 | $ 82,487 | $ 209,485 | $ 209,485 |
| | 37110 | Water Meter Sales | $ - | $ 355 | $ 1,706 | $ - | $ - |
| | 37130 | Water Connection Charge | $ 2,500 | $ - | $ - | $ 2,500 | $ 2,500 |
| | 37150 | Water on/off Fees | $ - | $ - | $ - | $ - | $ - |
| | 37160 | Water penalties | $ 1,000 | $ 1,536 | $ 538 | $ 1,000 | $ 1,000 |
| | 39200 | Inter Fund Operating Transf | $ - | $ - | $ - | $ - | $ - |
| | 39201 | Transfer from General Fund | $ - | $ - | $ - | $ - | $ - |
| | 39203 | Transfer from Debt Service | $ - | $ - | $ - | $ - | $ - |
| | Total Revenues | | $ 260,409 | $ 243,538 | $ 120,611 | $ 286,223 | $ 286,223 |
| **SUMMARY** | | | | | | | |
| | | Total Projected Reveues | $ 260,409 | $ 243,538 | $ 120,611 | $ 286,223 | $ 286,223 |
| | | Total Projected Expenses | $ 109,384 | $ 315,858 | $ 39,267 | $ 279,936 | $ 284,080 |
| | | Total Surplus/(deficit) | $ 151,025 | $ (72,320) | $ 81,345 | $ 6,287 | $ 2,143 |

NOTE: Base - $15.50
Usage - $10.00/1,000

Base - $15.50
Usage - $12.00/1,000

Base - $15.50
Usage - $12.50/1,000

**RDA Projected Rates**
Base - $15.50
Usage - $12.50/1,000
Total $52.46/month

**RDA Projected Rates**
Base - $15.50
Usage - $12.50/1,000
Total $52.46/month

| EXPENDITURES | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| Sewer Fund | 100 | Wages | $ 7,630 | $ 10,838 | $ 3,017 | $ 8,031 | $ 7,363 |
| 608-49450 | 121 | PERA | $ 572 | $ 232 | $ 249 | $ 602 | $ 552 |
| | 122 | Social Security | $ 473 | $ 617 | $ 199 | $ 498 | $ 457 |
| | 123 | Medicare | $ 111 | $ 144 | $ 47 | $ 116 | $ 107 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 35 | $ 32 |
| | 131 | Employer Share Health | $ 823 | $ 944 | $ 358 | $ 823 | $ 1,720 |
| | 133 | Employer Share Life | $ 15 | $ 6 | $ 2 | $ 15 | $ 15 |
| | 134 | Health Spending Account | $ 195 | $ 356 | $ 169 | $ 195 | $ 290 |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ - | $ - | $ - | $ - | $ - |
| | 200 | Office Supplies | $ 250 | $ 287 | $ 224 | $ 250 | $ 250 |
| | 210 | Operating Supplies | $ 500 | $ 57 | $ 415 | $ 500 | $ 500 |
| | 212 | Motor Fuels | $ 150 | $ - | $ - | $ 150 | $ 150 |
| | 216 | Chemicals | $ - | $ - | $ - | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 700 | $ 381 | $ - | $ 700 | $ 700 |
| | 240 | Small Tools Minor Equip | $ - | $ - | $ 97 | $ - | $ - |
| | 301 | Auditing Services | $ 1,500 | $ 1,493 | $ 1,493 | $ 1,500 | $ 1,500 |
| | 303 | Engineering fees | $ - | $ - | $ - | $ - | $ - |
| | 304 | Legal Fees | $ 300 | $ - | $ - | $ 300 | $ 300 |
| | 308 | Training Fees | $ 500 | $ 394 | $ - | $ 500 | $ 500 |
| | 309 | Software | $ 1,500 | $ 1,750 | $ 560 | $ 1,500 | $ 1,500 |
| | 311 | Lab Fees | $ - | $ - | $ - | $ - | $ - |
| | 319 | Contract Services | $ 40,000 | $ 37,735 | $ 12,630 | $ 54,640 | $ 54,640 |
| | 321 | Telephone | $ 300 | $ 905 | $ 308 | $ 300 | $ 300 |
| | 322 | Postage | $ 1,200 | $ 1,450 | $ 726 | $ 1,200 | $ 1,200 |
| | 328 | Pager Service | $ - | $ - | $ - | $ - | $ - |
| | 331 | Travel Exp | $ - | $ - | $ - | $ - | $ - |
| | 352 | General Notice | $ 100 | $ - | $ - | $ 100 | $ 100 |
| | 360 | Insurance | $ 2,200 | $ 1,669 | $ 2,072 | $ 2,250 | $ 2,250 |
| | 381 | Electric Utilities | $ 6,500 | $ 10,175 | $ 1,440 | $ 6,500 | $ 6,500 |
| | 382 | Water | $ 350 | $ 338 | $ 126 | $ 350 | $ 350 |
| | 383 | Gas | $ 550 | $ 691 | $ 438 | $ 550 | $ 550 |
| | 385 | Sewer | $ 350 | $ 257 | $ 118 | $ 350 | $ 350 |
| | 387 | Storm Sewer Utilities | $ 900 | $ 1,025 | $ 744 | $ 900 | $ 900 |
| | 402 | Repair & Maint Bldg | $ 1,000 | $ - | $ - | $ 1,000 | $ 1,000 |
| | 403 | R&M Other | $ 25,000 | $ 4,700 | $ - | $ 25,000 | $ 25,000 |
| | 404 | Repair & Maint. Equip | $ 10,000 | $ 2,058 | $ 1,494 | $ 10,000 | $ 10,000 |
| | 405 | Repair & Maint Vehicle | $ 500 | $ - | $ - | $ 500 | $ 500 |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - |
| | 422 | Depr. Exp. Contributed | $ - | $ - | $ - | $ - | $ - |
| | 423 | Depr. Exp. Acquired | $ - | $ 67,680 | $ - | $ 67,680 | $ 67,680 |
| | 425 | Amorization Exp | $ - | $ - | $ - | $ - | $ - |
| | 430 | Misc | $ - | $ 7,875 | $ 29,868 | $ - | $ - |
| | 432 | Uncollectable Debts | $ - | $ - | $ - | $ - | $ - |
| | 433 | Dues & Subscriptions | $ 400 | $ 23 | $ 225 | $ 400 | $ 400 |
| | 437 | Licenses | $ 3,000 | $ 2,202 | $ 4,091 | $ 3,000 | $ 3,000 |
| | 442 | Bank Fees | $ - | $ - | $ - | $ - | $ - |
| | 520 | Capital Buildings | $ 2,000 | $ - | $ - | $ 2,000 | $ 2,000 |
| | 530 | Capital Other | $ - | $ - | $ - | $ - | $ - |
| | 540 | Capital Heavy Machinery | $ - | $ - | $ - | $ - | $ - |
| | 570 | Capital Office Equipment | $ - | $ - | $ - | $ - | $ - |
| | 580 | Capital Other Equipment | $ 23,000 | $ - | $ - | $ 23,000 | $ 23,000 |
| | 601 | Bond Principal | $ - | $ - | $ - | $ - | $ - |
| | 611 | Bond Interest | $ - | $ - | $ - | $ - | $ - |
| | 721 | Transfer to General Fund | $ - | $ - | $ - | $ - | $ - |
| | 722 | Transfer to Special Rev Fund | $ - | $ - | $ - | $ - | $ - |
| Total Expenses | 723 | Transfer to Debt Service Fund | $ 5,000 | $ 5,000 | $ - | $ 115,400 | $ 115,400 |
| | 724 | Transfer to Capital Fund | $ - | $ 196,634 | $ - | $ - | $ - |
| | | | $ 137,569 | $ 357,915 | $ 61,109 | $ 330,836 | $ 331,056 |

| REVENUES | Rev. Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| | 36100 | Spec Assessments | $ - | $ - | | $ - | $ - |
| | 36200 | Misc Revenues | $ - | $ 8,995 | $ 29,868 | $ - | $ - |
| | 36210 | Interest Earnings | $ 1,000 | $ 20,425 | $ - | $ 1,000 | $ 1,000 |
| | 36220 | Rents | $ 8,500 | $ 10,166 | $ 10,166 | $ 8,500 | $ 8,500 |
| | 37200 | Sewer Base | $ 70,680 | $ 69,698 | $ 35,675 | $ 71,238 | $ 71,238 |
| | 37205 | Sewer Usage | $ 168,877 | $ 186,463 | $ 79,792 | $ 184,347 | $ 184,347 |
| | 37220 | Sewer Service Charges | $ - | $ - | $ - | $ - | $ - |
| | 37230 | Sewer Access Charge | $ 2,500 | $ - | $ 2,500 | $ 2,500 | $ 2,500 |
| | 37260 | Sewer Penalties | $ 2,000 | $ 2,880 | $ 1,078 | $ 2,000 | $ 2,000 |
| | 39200 | Interfund operating tranfers | $ - | $ - | $ - | $ - | $ - |
| | 39201 | Transfer from General Fund | $ - | $ - | $ - | $ - | $ - |
| | 39202 | Transfer from Spec Revenue fund | $ - | $ - | $ - | $ - | $ - |
| Total Revenues | | | $ 253,557 | $ 298,626 | $ 159,079 | $ 269,585 | $ 269,585 |

| SUMMARY | | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|
| | Total Revenues | $ 253,557 | $ 298,626 | $ 159,079 | $ 269,585 | $ 269,585 |
| | Total Expenses | $ 137,569 | $ 137,569 | $ 137,569 | $ 330,836 | $ 331,056 |
| | Profit/(Loss) | $ 115,988 | $ 161,057 | $ 21,509 | $ (61,251) | $ (61,471) |

NOTE: Base - $15.50
Usage - $12.00/1,000

$ 15.50
Usage - $11.00/1,000

**RDA Projected Rates**
Base - $15.50
Usage - $11.00/1,000
Total $57.66/month

| EXPENDITURES | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| Storm Sewer Fund | 100 | Wages | $ 2,114 | $ - | $ - | $ 2,221 | $ 2,221 |
| 609-49650 | 121 | PERA | $ 159 | $ - | $ - | $ 167 | $ 167 |
| | 122 | Social Security | $ 131 | $ - | $ - | $ 138 | $ 138 |
| Dale | 123 | Medicare | $ 31 | $ - | $ - | $ 32 | $ 32 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 10 | $ 10 |
| | 131 | Employer Share Health | $ 40 | $ - | $ - | $ 40 | $ 49 |
| | 133 | Employer Share Life | $ - | $ - | $ - | $ - | $ - |
| | 134 | Health Spending Account | $ 15 | $ - | $ - | $ 15 | $ 15 |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - |
| | 151 | Workers Comp Ins | $ - | $ - | $ - | $ - | $ - |
| | 200 | Office Supplies | $ - | $ - | $ - | $ - | $ - |
| | 210 | Operating Supplies | $ - | $ - | $ - | $ - | $ - |
| | 212 | Motor Fuels | $ - | $ - | $ - | $ - | $ - |
| | 216 | Chemicals | $ - | $ - | $ - | $ - | $ - |
| | 220 | Repair & Maint Supplies | $ 500 | $ - | $ - | $ 500 | $ 500 |
| | 240 | Small Tools Minor Equip | $ - | $ - | $ - | $ - | $ - |
| | 301 | Auditing Services | $ - | $ - | $ - | $ - | $ - |
| | 303 | Engineering fees | $ 1,000 | $ - | $ - | $ 1,000 | $ 1,000 |
| | 308 | Training Fees | $ - | $ - | $ - | $ - | $ - |
| | 309 | Software | $ 150 | $ 1,146 | $ - | $ 150 | $ 150 |
| | 311 | Lab Fees | $ - | $ - | $ - | $ - | $ - |
| | 319 | Contract Services | $ 300 | $ 1,680 | $ - | $ 300 | $ 300 |
| | 321 | Telephone | $ - | $ - | $ - | $ - | $ - |
| | 322 | Postage | $ - | $ - | $ - | $ - | $ - |
| | 328 | Pager Service | $ - | $ - | $ - | $ - | $ - |
| | 331 | Travel Exp | $ - | $ - | $ - | $ - | $ - |
| | 352 | General Notice | $ - | $ - | $ - | $ - | $ - |
| | 360 | Insurance | $ - | $ - | $ - | $ - | $ - |
| | 381 | Electric Utilities | $ - | $ - | $ - | $ - | $ - |
| | 382 | Water | $ - | $ - | $ - | $ - | $ - |
| | 382 | Gas | $ - | $ - | $ - | $ - | $ - |
| | 382 | Sewer | $ - | $ - | $ - | $ - | $ - |
| | 401 | Repair & Maint Land | $ - | $ 225 | $ - | $ - | $ - |
| | 402 | Repair & Maint Bldg | $ 17,000 | $ - | $ - | $ 17,000 | $ 17,000 |
| | 403 | R&M Other | $ 3,500 | $ - | $ - | $ 3,500 | $ 3,500 |
| | 404 | Repair & Maint. Equip | $ - | $ - | $ - | $ - | $ - |
| | 410 | Rentals | $ - | $ - | $ - | $ - | $ - |
| | 422 | Depr. Exp. Contributed | $ - | $ - | $ - | $ - | $ - |
| | 423 | Depr. Exp. Acquired | $ - | $ 18,366 | $ - | $ 18,366 | $ 18,366 |
| | 425 | Amorization Exp | $ - | $ - | $ - | $ - | $ - |
| | 430 | Misc | $ 300 | $ - | $ - | $ 300 | $ 300 |
| | 432 | Uncollectable Debts | $ - | $ - | $ - | $ - | $ - |
| | 433 | Dues & Subscriptions | $ - | $ - | $ - | $ - | $ - |
| | 437 | Licenses | $ - | $ - | $ - | $ - | $ - |
| | 442 | Bank Fees | $ - | $ - | $ - | $ - | $ - |
| | 520 | Capital Buildings | $ - | $ - | $ - | $ - | $ - |
| | 530 | Capital Other | $ - | $ - | $ - | $ - | $ - |
| | 540 | Capital Heavy Machinery | $ - | $ - | $ - | $ - | $ - |
| | 570 | Capital Office Equipment | $ - | $ - | $ - | $ - | $ - |
| | 580 | Capital Other Equipment | $ - | $ - | $ - | $ - | $ - |
| | 601 | Bond Principal | $ - | $ - | $ - | $ - | $ - |
| | 611 | Bond Interest | $ - | $ - | $ - | $ - | $ - |
| | 721 | Transfer to General Fund | $ - | $ - | $ - | $ - | $ - |
| | 722 | Transfer to Special Rev Fund | $ - | $ - | $ - | $ - | $ - |
| | 723 | Transfer to Debt Service Fund | $ - | $ - | $ - | $ 50,300 | $ 50,300 |
| | 724 | Transfer to Capital Fund | $ - | $ - | $ - | $ - | $ - |
| Total Expenses | | | $ 25,239 | $ 21,416 | $ - | $ 94,038 | $ 94,047 |

| REVENUES | Rev. Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 1st Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| | 36210 | Interest Earnings | $ - | $ 152 | $ - | $ - | $ - |
| | 37400 | Storm Water Fee | $ 50,160 | $ 46,057 | $ 34,925 | $ 68,940 | $ 68,940 |
| | 39200 | Interfund operating tranfers | $ - | $ - | $ - | $ - | $ - |
| | 39201 | Transfer from General Fund | $ - | $ - | $ - | $ - | $ - |
| | 39202 | Transfer from Spec Revenue fun | $ - | $ - | $ - | $ - | $ - |
| Total Revenues | | | $ 50,160 | $ 46,208 | $ 34,925 | $ 68,940 | $ 68,940 |

**SUMMARY**

| | | | | | |
|---|---|---|---|---|---|
| Total Revenues | $ 50,160 | $ 46,208 | $ 34,925 | $ 68,940 | $ 68,940 |
| Total Expenses | $ 25,239 | $ 25,239 | $ 25,239 | $ 94,038 | $ 94,047 |
| Profit/(Loss) | $ 24,921 | $ 20,969 | $ 9,686 | $ (25,098) | $ (25,107) |

NOTE: BSR at $11 BSR at $15

**RDA Target Rate**
$23.56/month

| EXPENDITURES | Exp Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| Liquor Fund | 100 | Wages | $ 142,209 | $ 141,836 | $ 74,179 | $ 150,217 | $ 174,546 |
| 610-49750 | 121 | PERA | $ 10,666 | $ 3,183 | $ 5,911 | $ 11,266 | $ 13,091 |
| | 122 | Social Security | $ 8,817 | $ 7,988 | $ 4,522 | $ 9,313 | $ 10,822 |
| | 123 | Medicare | $ 2,062 | $ 1,868 | $ 1,058 | $ 2,178 | $ 2,531 |
| | 127 | MN Paid Leave | $ - | $ - | $ - | $ 661 | $ 768 |
| | 131 | Employer Share Health | $ 16,871 | $ 15,222 | $ 9,690 | $ 16,871 | $ 16,976 |
| | 133 | Employer Share Life | $ 100 | $ 134 | $ 54 | $ 100 | $ 100 |
| | 134 | Health Savings Account | $ 4,130 | $ 4,159 | $ 3,113 | $ 4,130 | $ 5,770 |
| | 135 | Flex Spending Account | $ - | $ - | $ - | $ - | $ - |
| | 142 | Unemployment Benefit Pmt | $ 1,000 | $ 754 | $ 2,490 | $ 1,000 | $ 1,000 |
| | 151 | Workers Comp Ins | $ 7,540 | $ 6,090 | $ 2,750 | $ 7,540 | $ 7,540 |
| | 171 | Uniforms | $ - | $ - | $ - | $ - | $ - |
| | 200 | Office Supplies | $ 1,000 | $ 751 | $ 136 | $ 1,500 | $ 1,500 |
| | 207 | Computer Supplies | $ 500 | $ - | $ - | $ 500 | $ 500 |
| | 210 | Operating Supplies | $ 16,000 | $ 17,952 | $ 5,920 | $ 20,000 | $ 20,000 |
| | 212 | Motor Fuels | $ 100 | $ 40 | $ - | $ 100 | $ 100 |
| | 220 | Repair & Maint Supplies | $ 1,000 | $ 1,952 | $ 82 | $ 2,000 | $ 2,000 |
| | 240 | Small Tools Minor Equip | $ 300 | $ 179 | $ 5 | $ 300 | $ 300 |
| | 251 | Off Sale Liquor | $ 45,000 | $ 41,227 | $ 28,628 | $ 60,000 | $ 60,000 |
| | 252 | Off Sale Beer | $ 90,000 | $ 78,956 | $ 82,321 | $ 120,000 | $ 110,000 |
| | 253 | Off Sale Wine | $ 6,000 | $ 6,446 | $ 3,003 | $ 6,000 | $ 6,000 |
| | 254 | Off Sale N/A | $ 4,000 | $ (13,677) | $ 193 | $ 4,000 | $ 4,000 |
| | 255 | Off Sale Drink Ingredient | $ 7,500 | $ 9,013 | $ 3,254 | $ 7,500 | $ 7,500 |
| | 257 | Off Sale Clothing | $ 200 | $ - | $ - | $ 2,500 | $ 2,500 |
| | 259 | Off Sale Other - THC | $ 150 | $ 300 | $ 784 | $ 1,000 | $ 2,500 |
| | 261 | On Sale Liquor | $ 45,000 | $ 54,273 | $ 11,234 | $ 45,000 | $ 45,000 |
| | 262 | On Sale Beer | $ 70,000 | $ 79,525 | $ 20,714 | $ 70,000 | $ 70,000 |
| | 263 | On Sale Wine | $ 600 | $ 489 | $ 124 | $ 600 | $ 600 |
| | 264 | On Sale N/A | $ 13,000 | $ 16,662 | $ 5,981 | $ 13,000 | $ 13,000 |
| | 265 | On Sale Drink Ingredients | $ 6,000 | $ 5,549 | $ 3,303 | $ 6,000 | $ 6,000 |
| | 267 | On Sale Food | $ 35,000 | $ 32,184 | $ 21,573 | $ 35,000 | $ 35,000 |
| | 269 | On Sale Other | $ - | $ - | $ - | $ - | $ - |
| | 270 | Fryer Food | $ - | $ - | $ - | $ - | $ - |
| | 301 | Auditing Services | $ 1,500 | $ 1,493 | $ 2,143 | $ 1,500 | $ 1,500 |
| | 305 | Medical & Dental Fees | $ 600 | $ 525 | $ 373 | $ 600 | $ 600 |
| | 307 | Credit Card Fees | $ 17,000 | $ 17,641 | $ 9,421 | $ 17,000 | $ 17,000 |
| | 308 | Training Fees | $ 1,300 | $ 1,153 | $ - | $ 1,300 | $ 1,300 |
| | 309 | Software | $ 3,000 | $ 2,946 | $ 1,486 | $ 3,000 | $ 3,000 |
| | 319 | Contract Services | $ 2,000 | $ 1,868 | $ 483 | $ 2,000 | $ 2,000 |
| | 321 | Telephone | $ 600 | $ 862 | $ 499 | $ 1,000 | $ 1,000 |
| | 322 | Postage | $ 500 | $ 424 | $ 228 | $ 500 | $ 500 |
| | 327 | Internet | $ 2,500 | $ 2,766 | $ 1,426 | $ 3,000 | $ 3,000 |
| | 331 | Travel Expenses | $ - | $ - | $ - | $ - | $ - |
| | 333 | Freight & Express | $ 1,800 | $ 1,757 | $ 721 | $ 1,800 | $ 1,800 |
| | 340 | Advertising | $ 500 | $ 1,083 | $ 449 | $ 1,000 | $ 1,000 |
| | 341 | Employment | $ 1,000 | $ - | $ 322 | $ 1,000 | $ 1,000 |
| | 345 | Promotion | $ 11,000 | $ 10,258 | $ 3,994 | $ 11,000 | $ 15,000 |
| | 352 | General Notice | $ - | $ - | $ - | $ - | $ - |
| | 360 | Insurance | $ 1,800 | $ 1,820 | $ 750 | $ 2,700 | $ 2,700 |
| | 364 | Liquor Liability Insurance | $ 4,300 | $ 4,224 | $ 1,760 | $ 4,300 | $ 4,300 |
| | 381 | Electric Utilities | $ 12,000 | $ 13,589 | $ 5,500 | $ 12,000 | $ 10,000 |
| | 382 | Water Utility | $ 2,700 | $ 2,752 | $ 1,249 | $ 3,000 | $ 3,000 |
| | 383 | Gas Utility | $ 2,000 | $ 1,920 | $ 1,583 | $ 3,000 | $ 3,000 |
| | 384 | Solid Waste Disposal | $ 200 | $ - | $ - | $ 200 | $ 200 |
| | 385 | Sewer Uitility | $ 2,900 | $ 3,048 | $ 1,168 | $ 3,000 | $ 3,000 |
| | 386 | Cable TV | $ 1,000 | $ 937 | $ 524 | $ 1,000 | $ 1,000 |
| | 387 | Storm Sewer Utilities | $ 350 | $ 364 | $ 248 | $ 400 | $ 400 |
| | 402 | Repair & Maint Bldg | $ 2,000 | $ 191 | $ 2,661 | $ 4,000 | $ 4,000 |
| | 404 | Repair & Maint. Equip | $ 7,000 | $ 7,043 | $ 2,311 | $ 7,000 | $ 7,000 |
| | 410 | Rentals | $ 500 | $ 1,854 | $ - | $ 500 | $ 500 |
| | 423 | Depr. Exp. Acquired | $ 11,400 | $ 6,333 | $ 3,500 | $ 6,333 | $ 6,333 |
| | 430 | Misc | $ - | $ - | $ - | $ - | $ - |
| | 431 | Cash Short | $ 2,500 | $ 3,241 | $ 430 | $ 2,500 | $ 1,000 |
| | 432 | Uncollectable Debts | $ 100 | $ 50 | $ - | $ 100 | $ 100 |
| | 433 | Dues & Subscriptions | $ 800 | $ 1,060 | $ 600 | $ 1,000 | $ 1,000 |
| | 434 | Pull Tab Shortages | $ 100 | $ - | $ - | $ 100 | $ 100 |
| | 437 | Licenses | $ 750 | $ 715 | $ 50 | $ 750 | $ 3,000 |
| | 442 | Bank Fees | $ 100 | $ 5 | $ - | $ 100 | $ 100 |
| | 520 | Capital Buildings | $ 13,000 | $ - | $ - | $ 10,000 | $ 10,000 |
| | 560 | Capital Furniture/Fixtures | $ - | $ - | $ - | $ - | $ - |
| | 570 | Capital Office Equip | $ 5,800 | $ - | $ 1,800 | $ - | $ - |
| | 580 | Capital Other Equipment | $ 3,000 | $ - | $ 4,750 | $ 75,000 | $ 60,000 |
| | 721 | Transfer to General Fund | $ 10,000 | $ 10,000 | $ - | $ 10,000 | $ 10,000 |
| Total Expenses | | | $ 662,345 | $ 614,978 | $ 341,451 | $ 789,960 | $ 799,077 |
| Capital Expenditures moved to Assets by auditor at year-end | | | $ 21,800 | $ - | $ 6,550 | $ 85,000 | $ 70,000 |
| Total Expenses less Capital Expenditures | | | $ 640,545 | $ 614,978 | $ 334,901 | $ 704,960 | $ 729,077 |

## 610 Liquor Fund

| REVENUES | Rev. Code | Description | 2025 Budget | 2024 Actual | 2025 June YTD | 2026 First Prelim Budget | 2026 Final Budget |
|---|---|---|---|---|---|---|---|
| | 33400 | Grants and Aids | $ - | | $ - | $ - | $ - |
| | 34000 | Charges for Service | $ - | $ - | $ - | $ - | $ - |
| | 36200 | Misc. Revenues | $ 2,000 | $ 50 | $ 7,693 | $ 5,000 | $ 5,000 |
| | 36210 | Interest Earnings | $ 550 | $ 4,886 | $ - | $ 3,500 | $ 5,000 |
| | 36220 | Rents | $ 30,000 | $ 28,712 | $ 10,810 | $ 30,000 | $ 30,000 |
| | 36230 | Contributions & Donations | $ - | $ - | $ - | $ - | $ - |
| | 37811 | Off Sale Liquor | $ 95,000 | $ 83,182 | $ 33,925 | $ 100,000 | $ 105,000 |
| | 37812 | Off Sale Beer | $ 170,000 | $ 164,082 | $ 60,772 | $ 175,000 | $ 185,000 |
| | 37813 | Off Sale Wine | $ 10,000 | $ 10,075 | $ 3,575 | $ 11,000 | $ 12,000 |
| | 37814 | Off Sale N/A | $ 5,500 | $ 4,734 | $ 1,686 | $ 6,000 | $ 6,000 |
| | 37815 | Off Sale Other Merchandise - THC | $ - | $ 497 | $ - | $ - | $ 5,000 |
| | 37817 | Off Sale Clothing | $ 2,000 | $ 995 | $ 917 | $ 3,500 | $ 3,500 |
| | 37819 | Off Sale Other | $ 100 | $ 52 | $ 287 | $ 400 | $ 400 |
| | 37840 | Off Sale Cash over | $ 1,800 | $ 2,198 | $ 846 | $ 1,500 | $ 1,500 |
| | 37841 | Off Sale Pull Tab Cash Over | $ - | $ - | $ - | $ - | $ - |
| | 37911 | On Sale Liquor | $ 115,000 | $ 114,836 | $ 50,192 | $ 125,000 | $ 130,000 |
| | 37912 | On Sale Beer | $ 140,000 | $ 135,992 | $ 58,685 | $ 145,000 | $ 150,000 |
| | 37913 | On Sale Wine | $ 1,500 | $ 1,220 | $ 507 | $ 2,000 | $ 3,000 |
| | 37914 | On Sale N/A | $ 20,000 | $ 19,511 | $ 7,459 | $ 20,000 | $ 20,000 |
| | 37918 | On Sale Food | $ 55,000 | $ 53,555 | $ 24,523 | $ 70,000 | $ 82,000 |
| | 37919 | On Sale Other | $ - | $ - | $ - | $ - | $ - |
| | 37920 | On Sale Vending | $ 5,600 | $ 7,730 | $ 3,373 | $ 6,000 | $ 8,000 |
| | 37921 | Lotto Commissions | $ 1,800 | $ 76 | $ 216 | $ 1,800 | $ 1,800 |
| | Total Revenues | | $ 655,850 | $ 632,384 | $ 265,465 | $ 705,700 | $ 753,200 |

| SUMMARY | | | | | |
|---|---|---|---|---|---|
| Total Projected Revenues | $ 655,850 | $ 632,384 | $ 265,465 | $ 705,700 | $ 753,200 |
| Total Projected Expenses Excluding Capital Expenses | $ 640,545 | $ 614,978 | $ 334,901 | $ 704,960 | $ 729,077 |
| Total Surplus/(deficit) after Transfers | $ 15,305 | $ 17,406 | $ (69,436) | $ 740 | $ 24,123 |
| Total Surplus before Transfers | $ 25,305 | $ 27,406 | $ (69,436) | $ 10,740 | $ 34,123 |

TABLE OF CONTENTS


| | Page Number |
|---|---|
| **General Fund Summary** | |
| **Tax Levy Summary** | 1 |
| **Expenses** | 2 |
| **Revenues** | 3 |
| **3-yr Budget Comparison** | |
| **Expenses** | 4 |
| **Revenues** | 5 |
| **Tax Levy Summary** | 5 |
| **Entire City Budget Summary** | 6 |
| **Wages & Benefits Summary** | 7 |
| **General Fund Detail** | |
| **Expenditures** | |
| **General Government** | 8-9 |
| (Council, Mayor, Admin, Elections, Commuity Development, Bldgs) | |
| **Public Safety** | 10 |
| (Police, Ambulance, Fire) | |
| **Public Works** | 11 |
| (Public Works, Snow & Ice, Solid Waste) | |
| **Culture & Recreation** | 12-14 |
| (Summer Rec, Pool, Community Events, Auditorium & Parks | |
| **Contingency** | 14 |
| **Revenues** | 15 |
| **Levy, Tax Capacity and Tax Rate** | 16 |
| **Special Revenue Funds** | |
| Ambulance Fund (Exp & Rev) | 17 |
| Fire Fund (Exp & Rev) | 18 |
| **Debt Service Funds** | |
| Bond Funds (Exp & Rev) | 19 |
| **Capital Improvement** | |
| Capital Improvement Funds (Exp & Rev) | 20-21 |
| **Enterprise Funds** | |
| Water Fund (Exp & Rev) | 22 |
| Sewer Fund (Exp & Rev) | 23 |
| Storm Sewer Fun (Exp & Rev) | 24 |
| Liquor Fund (Exp & Rev) | 25-26 |