Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101			**GENERAL FUND REVENUES**										
101-25300	EQ	EQ	Unreserved Fund Balance										
101-31000	R		General Property Taxes		2,441,379	2,475,586	2,449,865	2,516,267	2,495,921	2,771,642	2,240,858	1,862,071	1,837,298
101-31001	R		General Prop Taxes-Delinq		18,500	18,500	17,631	18,000	19,471	23,217	20,341	15,856	21,118
101-31801	R		Tax Forfeited Sales			-	-	-	-	-	17	5	-
101-31900	R		Penalties and Interest DelTax		300	900	561	900	148	1,250	45	270	1,331
		TOTAL	**TAXES**	**-1.40%**	**2,460,179**	**2,494,986**	**2,468,057**	**2,535,167**	**2,515,540**	**2,796,109**	**2,261,261**	**1,878,203**	**1,859,747**
101-32100	R		Business Licenses/Permits		11,000	15,000	13,120	15,000	10,795	12,425	10,820	2,350	13,985
101-32200	R		Non-Business Licenses/Permits		4,500	7,500	14,105	12,500	20,813	11,205	3,200	3,925	11,490
101-32210	R		Building Permit Fee		42,100	70,200	234,009	117,000	231,276	211,739	175,806	197,056	235,980
101-32211	R		Plan Check Fee-Bldg.Permit		22,100	36,800	133,115	61,300	138,368	107,866	76,922	93,582	131,611
101-32212	R		Plumbing Fee-Bldg.Permit		2,800	4,600	18,307	7,700	14,295	14,152	10,947	12,206	11,869
101-32213	R		Mechanical Fee-Bldg.Permit		2,800	4,700	20,083	7,900	18,953	11,891	13,298	12,934	13,359
101-32214	R		Fireplace Fee-Bldg.Permit		-	-	-	-	-	-	-	-	-
101-32215	R		Septic Fee		-	-	-	-	-	-	-	-	-
101-32216	R		S/W Connection Fee		400	600	6,895	1,000	3,358	1,275	2,405	3,038	3,563
101-32217	R		Sprinkler Fee		-	-	-	-	-	-	-	-	-
101-32218	R		License Verification Fee		-	-	-	1,250	-	885	920	1,190	2,280
101-32219	R		Electrical Permit		3,600	6,000	31,759	10,000	23,559	25,746	19,227	21,981	21,059
101-32240	R		Animal Licenses		-	-	-	2,500	205	2,070	2,305	2,565	2,520
101-32250	R		Special Vehicle Permit			900	700	900	625	950	925	925	900
		TOTAL	**LICENSES/PERMITS**	**-38.96%**	**89,300**	**146,300**	**472,092**	**237,050**	**462,246**	**400,205**	**316,775**	**351,751**	**448,614**
101-33100	R		Federal Grants and Aids		-	-	3,519	-	6,901	15,002	29,995	83,667	417,121
101-33400	R		State Grants and Aids		-	-	9,600	-	10,686	15,000	-	-	-
101-33401	R		Local Government Aid		1,025,744	1,021,789	1,021,790	1,019,827	1,019,827	829,918	799,088	780,176	740,876
101-33403	R		LGA-Market Value Credit		-	-	-	25	86	72	17	35	70
101-33404	R		PERA Rate Increase Aid		-	-	-	-	-	-	-	-	-
101-33416	R		Police Training Reimbursement		-	-	-	-	-	-	-	-	-
101-33418	R		Muni State Aid St Maintenance		90,000	95,000	100,541	85,000	90,919	81,617	82,564	69,272	73,844
101-33422	R		Other State Aid Grants		-	-	8,072	-	35,114	23,857	2,723	2,807	-
101-33423	R		POST Training Aid		9,000	9,000	8,950	10,500	10,136	7,071	9,133	10,304	6,586
101-33424	R		Police State Aid		95,000	90,000	132,811	93,000	121,914	83,486	89,313	71,242	49,618
101-33600	R		County Grants		-	-	-	-	-	-	-	-	-
101-33601	R		Regional Grants		-	-	-	-	-	-	-	-	-
101-33610	R		County Grants/Aid for Hwy		-	-	-	-	-	-	-	-	-
		TOTAL	**INTERGOVERNMENTAL**	**0.33%**	**1,219,744**	**1,215,789**	**1,285,283**	**1,208,352**	**1,295,584**	**1,056,023**	**1,012,834**	**1,017,502**	**1,288,115**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-34000	R		Charges for Services		-	-	-	-	-	-	-	-	58
101-34100	R		General Gov t Charges for Svcs		1,000	1,000	269	1,000	504	860	2,603	1,135	997
101-34101	R		Rent Revenue		-	-	-	-	-	-	-	-	-
101-34103	R		Zoning and Subdivision Fees		7,500	7,500	9,068	7,500	9,829	8,390	8,100	10,380	13,085
101-34104	R		Plan Check Fee		-	-	-	-	-	-	-	-	-
101-34105	R		Sale of Maps and Publications		-	-	-	-	-	-	-	-	-
101-34106	R		Advertising Revenue		-	-	-	1,000	-	-	1,500	-	1,400
101-34110	R		Land Rent		1,500	1,600	1,573	1,200	1,585	1,510	1,115	1,335	1,140
101-34112	R		Dog Rm/Bd Charges		-	-	-	-	-	-	-	-	-
101-34113	R		Community Ctr Rent Revenue		13,000	13,000	22,621	19,000	16,361	13,880	17,285	11,763	5,664
101-34114	R		Copy Machine Copy Sales		50	50	24	50	80	41	50	98	36
101-34115	R		Lease Revenue		46,600	45,400	45,428	44,300	44,318	120,444	142,104	74,506	74,373
101-34200	R		Police Charges for Services		500	500	110	500	188	1,979	5,963	141	738
101-34202	R		Security Services		-	-	-	-	-	-	-	-	-
101-34203	R		Accident Reports		-	-	-	-	-	-	-	-	-
101-34205	R		Pawn Shop Transactions		-	-	-	-	-	-	1	(1,738)	(1,124)
101-34206	R		School Dist Resource Officer		90,000	84,300	64,466	84,800	81,778	78,075	71,398	77,324	26,050
101-34211	R		PD Charges for Scvs		-	-	-	-	-	3	-	-	6
101-34212	R		Nuisance Abatement		-	-	(300)	-	(900)	(1,350)	(450)	(1,000)	749
101-34300	R		PW Other Charges for Scvs		1,200	1,200	2,100	800	2,830	1,480	809	800	2,055
101-34304	R		Street Cut Charges		4,300	4,300	5,315	4,250	5,030	4,450	4,245	4,205	4,130
101-34305	R		Snow Removal		-	-	-	-	-	-	-	-	-
101-34306	R		Weed/Grass Removal		-	-	-	-	-	-	-	45	-
101-34700	R		Park Rental Fees		200	200	218	200	350	113	285	200	105
101-34750	R		Rec Program Fees		100	100	-	100	-	-	105	125	(4)
101-34780	R		Park Fees		50	50	867	50	90	20	35	60	30
101-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-
		TOTAL	**CHARGES FOR SERVICES**	**4.27%**	**166,000**	**159,200**	**151,758**	**164,750**	**162,042**	**229,895**	**255,146**	**179,380**	**129,488**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-35000	R		Fines and Forfeits		-	-	-	-	4,908	-	-	-	220
101-35102	R		Parking Fines		400	400	100	500	60	460	600	100	620
101-35104	R		Other Fines		-	-	-	-	-	-	-	-	-
101-35105	R		Highway Fines		25,000	25,000	19,754	25,000	24,295	30,458	19,761	27,344	24,676
101-35106	R		Dog Impound Fee		-	-	-	-	-	-	-	-	-
101-35107	R		NSF Fines		-	-	-	-	255	-	-	-	-
101-35108	R		Bldg.Inspection Penalty		-	-	-	-	-	-	-	-	-
101-35110	R		Storage Fees		-	-	-	-	-	-	-	320	-
101-35120	R		AdministrativeTraffic Citation		3,000	3,000	960	3,000	4,500	1,440	2,940	5,520	7,200
101-35130	R		Administrative Citation		-	-	20	-	-	-	(480)	-	40
		TOTAL	**FINES AND FORFEITURES**	**0.00%**	**28,400**	**28,400**	**20,834**	**28,500**	**34,018**	**32,358**	**22,821**	**33,284**	**32,756**
101-36100	R		Special Assessments		-	-	-	-	-	-	-	-	-
101-36200	R		Miscellaneous Revenues		1,000	1,500	407	500	245	4,992	175	1	1,026
101-36201	R		Refunds & Reimbursements		14,000	14,000	4,489	12,500	13,129	7,301	15,767	19,285	17,880
101-36202	R		Loan Payments		-	-	-	-	-	-	-	-	-
101-36205	R		Pop Machine Sales - City Hall		-	-	-	-	-	-	-	-	-
101-36206	R		Election Expense Reimbursement		-	-	-	-	1,810	-	-	-	3,889
101-36210	R		Interest Earnings		70,000	60,800	122,988	30,000	105,463	75,959	(19,159)	558	40,126
101-36230	R		Contributions and Donations			2,500	132	1,500	2,575	2,755	1,350	-	100
101-36231	R		Community Center Contributions		-	-	-	-	0	-	-	-	-
101-37460	R		General Penalty		-	-	-	-	-	44	1	5	744
101-37840	R		Cash Over - (Short)		-	-	5	-	-	(0)	90	1	(0)
101-37843	R		Bank Charges		-	-	(17)	-	-	(47)	25	(20)	245
101-37844	R		Error Adjustment		-	-	-	-	19	41	(186)	(39)	(221)
101-39102	R		Sale of Property		-	-	-	-	329	121,757	95	-	-
101-39103	R		Insurance Proceeds		-	-	-	-	2,128	6,300	19,457	5,872	4,681
		TOTAL	**MISCELLANEOUS**	**7.87%**	**85,000**	**78,800**	**128,004**	**44,500**	**125,698**	**219,102**	**17,614**	**25,662**	**68,470**
101-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-
101-39203	R		Transfer from Other Fund		515,000	465,761	465,761	569,281	569,281	442,605	409,152	486,400	451,176
		TOTAL	**TRANSFERS IN**	**10.57%**	**515,000**	**465,761**	**465,761**	**569,281**	**569,281**	**442,605**	**409,152**	**486,400**	**451,176**
101-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-
101		**TOTAL**	**GENERAL FUND REVENUES**	**-0.56%**	**4,563,623**	**4,589,236**	**4,991,789**	**4,787,600**	**5,164,409**	**5,176,297**	**4,295,603**	**3,972,182**	**4,278,366**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41110			**COUNCIL**										
101-41110-100	E		Wages & Salaries General		24,900	24,900	24,627	24,900	24,727	25,664	22,827	23,077	23,477
101-41110-120	E		Employer Contrib Ret General		1,900	1,900	1,884	1,900	1,892	1,963	1,746	1,765	1,796
101-41110-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-	-
101-41110-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	-	-
101-41500-155			Family and Medical Leave		95								
101-41110-200	E		Office Supplies (GENERAL)		700	750	545	650	703	1,026	766	808	786
101-41110-208	E		Training and Instruction		900	900	-	900	657	350	899	-	724
101-41110-220	E		General Supplies		40	40	-	40	-	-	39	22	15
101-41110-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-41110-305	E		Technology		1,000	1,000	385	1,250	1,015	6,702	1,985	833	903
101-41110-351	E		Legal Notices Publishing		3,000	1,750	845	2,000	3,692	1,582	1,376	2,289	3,277
101-41110-361	E		General Liability Ins	10	10	10	2	10	2	7	17	2	6
101-41110-433	E		Dues and Subscriptions		950	8,200	10,875	8,130	6,477	7,942	7,499	6,881	9,053
			League of Minnesota Cities (10%)	$ 950									
			LMC MN Mayors Association	$ -	-								
101-41110-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-
41110		**TOTAL**	**COUNCIL**	**-15.10%**	**33,495**	**39,450**	**39,163**	**39,780**	**39,164**	**45,236**	**37,155**	**35,679**	**40,038**
41200			**ELECTIONS**										
101-41200-100	E		Wages & Salaries General - Election Judges		6,500	19,000	5,585	8,500	11,790	-	5,581	-	7,222
101-41200-200	E		Office Supplies (GENERAL)		-	200	-	100	-	-	-	-	76
101-41200-208	E		Training and Instruction		100	200	17	100	221	-	88	-	35
101-41200-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-41200-351	E		Legal Notices Publishing		-	100	-	50	-	-	-	-	-
101-41200-361	E		General Liability Ins		-	-	-	-	-	-	-	-	-
101-41200-439	E		Election Expenses		1,500	5,500	16,196	2,750	4,459	450	1,493	1,436	2,698
41200		**TOTAL**	**ELECTIONS**	**-67.60%**	**8,100**	**25,000**	**21,799**	**11,500**	**16,470**	**450**	**7,162**	**1,436**	**10,030**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41500			**FINANCIAL ADMINISTRATION**										
101-41500-100	E		Wages & Salaries General		436,700	432,900	416,868	413,200	416,442	367,546	347,485	327,430	295,551
101-41500-101	E		PT Salaries & Wages		5,200	5,200	-	-	-	-	4,306	2,818	2,852
101-41500-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-	-
101-41500-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-41500-112	E		Contracted Services		1,985	2,795	2,037	1,745	1,553	1,681	1,543	3,850	33,099
			Codification Maint. Fee	$ 995									
			City Code Update (30%)	$ 990									
101-41500-120	E		Employer Contrib Ret General		66,500	66,000	58,806	63,000	60,517	55,714	51,950	48,821	43,932
101-41500-130	E		Employer Paid Ins General		97,700	91,600	87,378	93,600	93,979	89,161	82,992	63,789	51,440
101-41500-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	79
101-41500-151	E		Worker s Comp Insurance		2,900	2,600	2,236	3,600	2,073	3,041	3,119	3,618	2,785
101-41500-155			Family and Medical Leave		1,679								
101-41500-200	E		Office Supplies (GENERAL)		5,300	4,800	4,413	4,800	2,050	4,482	1,845	5,675	4,061
			Miscellaneous	$ 5,300									
101-41500-202	E		Duplicating and copying supply		1,720	2,400	2,288	2,400	2,030	2,348	2,616	4,183	2,980
			Copier Lease	$ 3,600									
			Paper / Supplies	$ 700									
			15% to EDA, PRC, P/Z, BLD INSP	$ (2,580)									
101-41500-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-
101-41500-208	E		Training and Instruction		13,100	12,300	10,681	11,850	8,352	9,014	7,278	5,189	1,043
			City Clerk Training	$ 1,350									
			General HR Training	$ 1,250									
			ICMA Conference - C Mgr/Wood	$ 2,800									
			MCMA Conference - C Mgr/Wood	$ 1,200									
			League Conference - C Mgr/Wood	$ 950									
			LMC Conf. 2 x Dept Heads	$ 1,900									
			MNGFOA Conference - Fin Dir	$ 675									
			MNGFOA Conference - Asst Fin Dir	$ 675									
			General Admin Training	$ 800									
			Finance Dept Training	$ 1,000									
			CPA Training	$ 500									
101-41500-220	E		General Supplies		300	300	-	300	15	10	462	404	77
101-41500-300	E		Professional Srvs (GENERAL)		40,000	45,140	86,522	45,100	14,740	8,979	31,299	46,080	41,159
			City Attorney	$ 34,840									
			Safety Training (6.25%)	$ 160									
			Mediation / Arbitration	$ 5,000									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-41500-301	E		Audit & Accounting Services		13,800	13,800	10,614	13,525	17,564	19,989	18,725	15,850	16,688
			Annual Financial Audit (37.5%)	$ 31,925									
			AUP (Agreed Upon Procedures)	$ 5,000									
			12.5% B.I., Water, Sewer, Storm, Liquor	$ (23,125)									
101-41500-303	E		Engineering Fees		-	-	-	-	-	-	99	-	233
101-41500-305	E		Technology		11,220	10,958	10,372	10,950	9,353	8,815	8,276	6,277	6,559
			Anti Spam Software	$ 300									
			ESRI - GIS MAPPING (10%)	$ 200									
			Civic Ready (10%)	$ 90									
			Mtg Packet Mgmt Software (15%)	$ 660									
			WB IT Solutions (15%)	$ 6,870									
			Laserfiche Support (40%)	$ 1,300									
			Revize (10%)	$ 560									
			Caselle Annual Fee (7.15%)	$ 940									
			Pagefreezer (15%)	$ 300									
101-41500-320	E		Communications (GENERAL)		1,800	1,100	1,167	1,100	1,138	1,328	1,543	1,417	1,643
			Verizon (8.8%)	$ 1,800									
101-41500-322	E		Postage		1,425	1,425	318	1,425	565	1,039	387	1,162	5,699
			Mailing - Isantian	$ 75									
			PO Box Fee	$ 150									
			Postage 1,400 @ $0.63	$ 880									
			Certified Letters	$ 320									
101-41500-335	E		Auto Expense		250	500	16	500	30	98	4	-	-
			City Hall Vehicle(s)	$ 250									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-41500-351	E		Legal Notices Publishing		250	250	-	250	-	20	199	178	972
101-41500-361	E		General Liability Ins		7,030	7,030	6,363	7,380	7,029	6,815	5,968	2,181	2,170
101-41500-366	E		Bonds/Life Insurance		-	-	-	-	-	-	-	-	-
101-41500-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-	-
101-41500-433	E		Dues and Subscriptions		11,395	2,660	2,436	2,960	2,671	1,792	1,975	1,645	1,419
			League of Minnesota Cities (90%)	$ 8,550									
			MN City/Cty Management Assoc	$ 190									
			MN Clerks & Finance Officers Assoc	$ 50									
			SHRM Membership	$ 230									
			PSHRA	$ 175									
			ICMA	$ 1,200									
			Int'l Institute of Muncipal Clerks	$ 195									
			MN GFOA	$ 140									
			MN Society of CPAs	$ 280									
			AICPA	$ 285									
			MN Board of Accountancy	$ 100									
101-41500-437	E		Other Miscellaneous		800	800	359	800	688	1,122	744	729	889
			Employee Wellness	$ 800									
101-41500-438			Bank Charges		600	-		-	-	-	-	-	-
101-41500-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
101-41500-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-
101-41500-721	E		Contingency Fund		-	-	-	-	-	-	-	-	-
41500		**TOTAL**	**FINANCIAL ADMINISTRATION**	**2.43%**	**721,654**	**704,558**	**702,873**	**678,485**	**640,790**	**582,994**	**572,815**	**541,295**	**515,328**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41501			**SPECIAL PROJECTS**										
101-41501-100	E		Wages & Salaries General		-	-	-	-	-	-	-	-	41,942
101-41501-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-	-
101-41501-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-41501-112	E		Contracted Services		-	-	-	-	-	-	-	-	1,382
101-41501-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	-	5,301
101-41501-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-	6,103
101-41501-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-
101-41501-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	-	545
101-41501-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	-	-
101-41501-202	E		Duplicating and copying supply		-	-	-	-	-	-	-	-	-
101-41501-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-
101-41501-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-
101-41501-220	E		General Supplies		-	-	-	-	-	-	-	-	-
101-41501-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-
101-41501-301	E		Audit & Accounting Services		-	-	-	-	-	-	-	-	-
101-41501-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-41501-305	E		Technology		-	-	-	-	-	-	-	-	-
101-41501-320	E		Communications		-	-	-	-	-	-	-	248	-
101-41501-322	E		Postage		-	-	-	-	-	-	-	-	-
101-41501-335	E		Auto Expense		-	-	-	-	-	-	-	-	-
101-41501-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-
101-41501-361	E		General Liability Ins		-	-	-	-	-	-	-	-	-
101-41501-366	E		Bonds/Life Insurance		-	-	-	-	-	-	-	-	-
101-41501-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-	-
101-41501-433	E		Dues and Subscriptions		-	-	-	-	-	-	-	118	853
101-41501-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-
101-41501-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
101-41501-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-
101-41501-721	E		Contingency Fund		-	-	-	-	-	-	-	-	-
41501		**TOTAL**	**SPECIAL PROJECTS**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**367**	**56,125**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41910			**PLANNING AND ZONING**										
101-41910-100	E		Wages & Salaries General		102,800	97,200	95,027	84,950	86,497	73,498	83,106	78,588	71,271
101-41910-101	E		Part Time Salaries and Wages		-	-	-	-	-	(500)	2,405	-	-
101-41910-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-41910-112	E		Contracted Services		4,650	5,000	6,828	5,000	-	-	-	-	-
			Baseline Site Plan Module	$ 4,000									
			Monday - Cust Rel. Mod	$ 650									
101-41910-120	E		Employer Contrib Ret General		15,700	14,900	14,129	13,000	12,756	11,215	12,324	11,679	10,415
101-41910-130	E		Employer Paid Ins General		30,000	28,000	27,813	17,800	19,940	20,072	18,737	14,357	12,886
101-41910-151	E		Worker s Comp Insurance		600	500	430	700	403	611	731	878	725
101-41910-155	E		Family and Medical Leave		391								
101-41910-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	4	-	-	11
101-41910-200	E		Office Supplies (GENERAL)		1,000	1,900	1,451	1,800	622	1,398	929	1,263	828
			7.6% from Admin	$ 1,000									
101-41910-202	E		Duplicating and copying supply		645	6,700	6,430	900	761	872	838	1,197	834
			15% from Admin	$ 645									
101-41910-208	E		Training and Instruction		2,000	2,000	-	2,000	785	79	1,382	159	5
			Professional Development	$ 2,000									
101-41910-300	E		Professional Srvs (GENERAL)		2,500	2,500	1,045	3,300	577	1,389	893	1,037	5,180
101-41910-301	E		Auditing and Acct g Services		-	-	-	-	-	-	-	-	-
101-41910-303	E		Engineering Fees		5,000	5,000	5,902	5,500	8,067	4,052	4,886	6,573	5,480
101-41910-305	E		Technology		6,450	6,050	5,788	5,590	5,110	4,961	4,307	3,707	3,563
			WB IT Solutions (10%)	$ 4,580									
			ESRI - GIS MAPPING (10%)	$ 200									
			Civic Ready (10%)	$ 90									
			Mtg Packet Mgmt Software (10%)	$ 440									
			Caselle Annual Fee (7.15%)	$ 940									
			Pagefreezer (10%)	$ 200									
101-41910-310	E		Annexation Payments		-	-	-	-	-	13,508	15,983	18,486	20,827
101-41910-320	E		Communications (GENERAL)		300	300	220	300	268	247	269	307	1,124
			Verizon (1.5%)	$ 300									
101-41910-322	E		Postage		-	-	-	-	-	-	9	-	-
101-41910-335	E		Auto Expense		500	500	39	500	25	54	90	-	-
			10% from Admin	$ 500									
101-41910-351	E		Legal Notices Publishing		250	250	68	250	71	95	106	204	210
101-41910-361	E		General Liability Ins	10	10	10	2	10	2	7	24	6	15
101-41910-433	E		Dues and Subscriptions		380	380	126	350	115	529	198	-	-
			MN APA Membership	$ 130									
			North TH 65 Corridor Coalition	$ 250									
101-41910-437	E		Other Miscellaneous		500	500	-	500	92	(8)	480	46	-
			Isanti County Recorder / Misc.	$ 500									
101-41910-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
41910		**TOTAL**	**PLANNING AND ZONING**	**1.16%**	**173,676**	**171,690**	**165,300**	**142,450**	**136,092**	**132,084**	**147,696**	**138,485**	**133,373**

Acct Number	Type		Title / Detail	Detail/ Percent Change		2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41941			**MUNICIPAL BUILDING**											
101-41941-100	E		Wages & Salaries General			-	-	-	-	-	-	-	-	-
101-41941-112	E		Contracted Services			1,330	1,330	742	1,330	865	629	1,512	1,879	1,015
			Alarm Monitoring	$	860									
			Shred-N-Go	$	470									
101-41941-120	E		Employer Contrib Ret General			-	-	-	-	-	-	-	-	-
101-41941-130	E		Employer Paid Ins General			-	-	-	-	-	-	-	-	-
101-41941-210	E		Operating Supplies (GENERAL)			4,800	4,000	1,798	4,000	3,971	2,020	3,558	3,660	1,309
			Misc. Supplies	$	2,000									
			Flags	$	2,000									
			Chamber Tables	$	800									
101-41941-300	E		Professional Srvs (GENERAL)			-	-	24	-	26	-	-	-	-
101-41941-303	E		Engineering Fees			-	-	-	-	-	-	-	-	-
101-41941-305	E		Technology			7,830	7,200	10,669	7,140	6,306	6,207	7,303	7,961	7,656
			Mtg Packet Mgmt Software (15%)	$	660									
			WB IT Solutions (15%)	$	6,870									
			Pagefreezer (15%)	$	300									
101-41941-320	E		Communications (GENERAL)			5,530	5,530	5,270	5,170	5,922	5,070	4,922	4,398	4,743
			Internet	$	1,620									
			Landline Service	$	1,030									
			City Hall Phone System Maint. (90%)	$	2,880									
101-41941-361	E		General Liability Ins			5,750	5,530	5,744	5,650	5,522	5,262	4,368	2,582	2,447
101-41941-380	E		Utilities			14,000	14,800	14,677	18,800	13,479	14,327	17,523	16,793	13,489
101-41941-401	E		Maint & Repairs - Bldgs.			12,392	26,750	15,726	11,650	11,188	14,943	13,236	12,318	7,493
			Cleaning Services	$	3,872									
			Rug Service	$	1,700									
			Garbage/Recycling Services	$	270									
			Fire Suppresion Inspection	$	225									
			City Hall Duct Cleaning	$	3,000									
			Miscellaneous	$	3,325									
101-41941-405	E		Depreciation (GENERAL)			-	-	-	-	-	-	-	-	-
101-41941-410	E		Rentals			-	-	-	-	-	-	-	-	-
101-41941-500	E		Capital Expenditures			-	-	-	-	-	-	-	-	-
101-41941-700	E		Transfers (GENERAL)			-	-	-	-	-	-	-	-	-
41941		**TOTAL**	**MUNICIPAL BUILDING**	**-20.74%**		**51,632**	**65,140**	**54,651**	**53,740**	**47,278**	**48,456**	**52,422**	**49,593**	**38,153**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
42110			**POLICE ADMINISTRATION**										
101-42110-100	E		Wages & Salaries General		1,221,600	1,170,200	1,089,838	1,126,000	1,120,156	1,008,052	836,531	845,610	700,265
101-42110-101	E		Part Time Salaries and Wages		41,700	39,000	17,925	36,900	35,104	45,181	77,047	68,317	80,707
101-42110-102	E		Full-Time Employees OT		70,500	36,000	121,563	36,000	84,513	52,103	90,966	70,036	68,383
			Incidental OT	$ 45,000									
			Rodeo/Jubliee OT	$ 9,000									
			Training OT	$ 10,000									
			Special Event(s) OT	$ 6,500									
101-42110-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-42110-112	E		Contracted Services		-	-	1,000	-	(870)	3,391	-	370	220
101-42110-113	E		Uniform Pay		19,300	19,300	15,879	19,300	14,040	17,041	21,288	17,684	24,033
101-42110-114	E		Crime Prevention		13,650	13,650	2,127	11,150	1,644	1,619	859	1,859	774
			Explorer Program & Citizens Academy	$ 10,400									
			Night to Unite	$ 2,500									
			Misc.	$ 750									
101-42110-118	E		Salary Contingency		-	-	-	-	-	-	-	-	-
101-42110-120	E		Employer Contrib Ret General		235,600	222,800	228,393	214,500	226,771	215,984	180,913	180,819	156,308
101-42110-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	2,767	-	-	-
101-42110-130	E		Employer Paid Ins General		299,700	292,800	261,008	300,000	269,403	276,305	185,877	163,756	140,844
101-42110-151	E		Worker s Comp Insurance		98,000	81,100	69,875	115,700	66,623	102,858	81,320	108,551	49,889
101-42110-155	E		Family and Medical Leave		5,068								
101-42110-200	E		Office Supplies (GENERAL)		4,000	3,750	3,246	3,750	7,695	3,156	3,306	4,467	3,336
101-42110-207	E		Computer Supplies		-	-	-	-	-	-	-	-	16
101-42110-208	E		Training and Instruction		17,940	17,940	6,849	17,940	24,450	15,865	17,641	17,207	17,501
			Ammunition	$ 4,000									
			MN Chiefs Annual Conference	$ 800									
			Jubiliee Days Meeting	$ 350									
			Misc Training/Courses	$ 11,300									
			Misc. Reserve Training	$ 500									
			Patrol On-line	$ 990									
101-42110-240	E		Small Tools and Minor Equip		4,950	3,100	1,908	3,100	2,698	2,291	3,550	2,789	3,244
			Copy Machine Lease	$ 1,200									
			Radar Calibration	$ 300									
			Misc Small Tools/Equipment	$ 800									
			Misc Investigator Equipment	$ 800									
			Tire /Balancer (1/6)	$ 850									
			Autel Scanners (1/6)	$ 1,000									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-42110-300	E		Professional Srvs (GENERAL)		68,910	66,890	59,799	67,900	65,196	55,009	60,738	59,371	51,833
			Prosecution ($4,083/month)	$ 49,000									
			Safety Training (12.5%)	$ 310									
			Attorney/Abatement/Hearings	$ 1,000									
			Hearing Testing	$ 500									
			Bi-Annual Body Camera Audit	$ 2,000									
			Officer Wellness	$ 7,200									
			Admin Citation Payment	$ 4,800									
			Pre-Employment & Drug Testing	$ 4,100									
101-42110-305	E		Technology		24,915	25,090	23,418	19,240	26,154	24,591	10,607	30,247	9,471
			Records Management Oracle	$ 6,905									
			WB IT Solutions (10%)	$ 4,580									
			ESRI - GIS MAPPING (10%)	$ 200									
			Civic Ready (10%)	$ 90									
			Mtg Packet Mgmt Software (10%)	$ 440									
			Veritone Body Cam	$ 2,520									
			Watchguard Server/Support	$ 1,890									
			Ticketing Software	$ 5,600									
			Dictation Software	$ 950									
			Laserfiche Support (10%)	$ 300									
			Caselle Annual Fee (7.15%)	$ 940									
			Anti Spam Software	$ 300									
			Pagefreezer (10%)	$ 200									
101-42110-320	E		Communications (GENERAL)		15,400	15,300	14,344	13,300	16,794	12,538	11,628	8,911	6,332
			Verizon (46.1%)	$ 9,400									
			Police Dept Phone System	$ 3,000									
			BCA Connection	$ 600									
			Internet	$ 2,400									
101-42110-321	E		Cell Phone Reimbursement		-	-	-	-	-	-	-	-	-
101-42110-335	E		Auto Expense		66,650	61,650	59,915	56,350	82,490	72,551	59,153	44,022	39,171
			Fuel/Washes	$ 43,500									
			PW Labor	$ 6,250									
			GPS	$ 1,900									
			Repairs	$ 15,000									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-42110-336	E		PD Reserves		1,000	1,000	210	1,000	245	661	295	1,151	1,113
101-42110-351	E		Legal Notices Publishing		250	250	-	500	-	-	288	276	807
101-42110-361	E		General Liability Ins	53,910	53,910	69,230	53,909	76,150	69,221	71,190	61,944	38,972	34,629
101-42110-380	E		Utilities	12,600	12,600	17,800	11,846	27,300	12,213	17,163	14,616	7,730	7,272
101-42110-401	E		Maint & Repairs - Bldgs.		10,890	10,770	14,334	9,260	8,741	6,990	7,208	4,625	5,662
			Cleaning Services	$ 3,520									
			Rug Service	$ 1,200									
			Garbage/Recycling Services	$ 910									
			Fire Suppresion Inspection	$ 1,260									
			Misc. Services	$ 2,000									
			Misc. Equipment	$ 2,000									
101-42110-404	E		Repairs/Maint Equipment		1,000	1,000	400	1,000	1,171	1,148	796	20	1,479
101-42110-433	E		Dues and Subscriptions		13,900	13,810	8,628	14,740	8,307	8,880	7,974	7,075	8,266
			Lexipol Annual Subscription	$ 6,670									
			Post License $90/Officer every 3 years	$ 360									
			MN Chiefs of Police Assoc.	$ 370									
			Special Response Team	$ 5,500									
			Range Dues	$ 1,000									
101-42110-440	E		Prisoner Expense		-	-	-	-	-	-	-	-	-
101-42110-442	E		Forfeitures		-	-	-	-	-	-	-	-	-
101-42110-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
101-42110-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-
101-42110-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-
101-42110-721	E		Contingency Fund		-	-	-	-	-	-	-	-	-
42110		**TOTAL**	**POLICE ADMINISTRATION**	**5.45%**	**2,301,433**	**2,182,430**	**2,066,413**	**2,171,080**	**2,142,760**	**2,017,334**	**1,734,545**	**1,683,863**	**1,411,553**
42280			**FIRE PROTECTION**										
101-42280-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	2,800
101-42280-380	E		Utilities		-	-	9	3,700	1,165	3,007	2,949	3,709	3,351
101-42280-390	E		Public Safety Expense	312,500	312,500	312,500	297,527	328,200	307,502	305,310	273,081	250,263	238,078
101-42280-401	E		Maint & Repairs - Bldgs.		-	-	-	-	-	-	-	-	-
42280		**TOTAL**	**FIRE PROTECTION**	**0.00%**	**312,500**	**312,500**	**297,536**	**331,900**	**308,668**	**308,317**	**276,030**	**253,972**	**244,229**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
42401			**BUILDING INSPECTION ADMIN**										
101-42401-100	E		Wages & Salaries General		53,900	51,000	50,482	41,550	43,682	95,652	136,227	127,931	37,111
101-42401-101	E		Part Time Salaries and Wages		-	-	-	-	-	25,296	31,788	18,473	-
101-42401-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-	-
101-42401-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-42401-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-
101-42401-112	E		Contracted Services		57,500	95,000	281,852	164,365	395,644	224,301	15,847	21,966	344,135
			Rum River Construction Consultants	$ 53,600									
			RRC Requested Meeting Attendance	$ 1,000									
			Electrical Inspector	$ 2,900									
101-42401-120	E		Employer Contrib Ret General		8,600	8,100	7,575	6,700	6,587	18,857	25,471	21,539	5,157
101-42401-130	E		Employer Paid Ins General		19,800	18,500	18,452	8,100	10,669	36,952	35,823	24,411	6,626
101-42401-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	4	-	-	31
101-42401-151	E		Worker s Comp Insurance		400	300	257	400	230	1,423	1,612	1,404	342
101-42401-155			Family and Medical Leave		205								
101-42401-200	E		Office Supplies (GENERAL)		2,000	1,900	1,346	1,800	593	1,833	1,102	440	531
			15% from Admin	$ 2,000									
101-42401-202	E		Duplicating and copying supply		645	900	831	900	761	872	613	-	-
			15% from Admin	$ 645									
101-42401-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-
101-42401-208	E		Training and Instruction		500	500	125	2,000	-	45	1,251	115	0
			Miscellaneous	$ 500									
101-42401-210	E				-	-	-	500	-	164	245	158	105
101-42401-300	E		Professional Srvs (GENERAL)		810	790	309	700	657	418	332	290	660
			Safety Training (12.5%)	$ 310									
101-42401-301	E		Auditing and Acct g Services		4,625	4,625	-	4,525	-	-	-	-	-
			Annual Financial Audit (12.5%)	$ 4,000									
			AUP (Agreed Upon Procedures)	$ 625									

Acct Number	Type		Title / Detail	Detail/ Percent Change		2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-42401-303	E		Engineering Fees			-	-	-	-	-	-	-	-	-
101-42401-305	E		Technology			11,630	12,064	10,891	10,560	12,833	11,852	9,645	4,480	2,326
			XBP Monthly eBill (20%)	$	320									
			Mtg Packet Mgmt Software (10%)	$	440									
			WB IT Solutions (10%)	$	4,580									
			Laserfiche Support (10%)	$	300									
			Revize (25%)	$	1,400									
			Baseline (100%)	$	4,130									
			Caselle Annual Fee (1.98%)	$	260									
			Pagefreezer (10%)	$	200									
101-42401-320	E		Communications (GENERAL)			500	500	986	1,100	1,685	566	234	582	151
			Verizon (2.5%)	$	500									
101-42401-335	E		Auto Expense			2,500	2,500	23	2,500	25	1,398	2,016	537	28
			10% from Admin	$	2,500									
101-42401-351	E		Legal Notices Publishing			150	150	-	350	-	266	-	629	552
101-42401-361	E		General Liability Ins			90	90	16	360	81	342	337	277	279
101-42401-380	E		Utilities			-	-	-	-	-	-	-	-	-
101-42401-401	E		Maint & Repairs - Bldgs.			-	-	-	-	-	-	-	9	5
101-42401-405	E		Depreciation (GENERAL)			-	-	-	-	-	-	-	-	-
101-42401-433	E		Dues and Subscriptions			90	90	46	350	33	6	-	145	-
			Google Kiosk Suite	$	90									
101-42401-437	E		Other Miscellaneous			-	-	-	-	-	6	12	-	-
101-42401-500	E		Capital Expenditures			-	-	-	-	-	-	-	-	-
101-42401-700	E		Transfers (GENERAL)			-	-	-	-	-	-	-	-	-
42401		**TOTAL**	**BUILDING INSPECTION ADMIN**	**-16.78%**		**163,945**	**197,009**	**373,192**	**246,760**	**473,481**	**420,256**	**262,555**	**223,386**	**398,040**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
42402			**CODE ENFORCEMENT**										
101-42402-100	E		Wages & Salaries General		-	-	-	-	-	-	-	7,407	6,675
101-42402-101	E		Part Time Salaries and Wages		-	-	-	-	-	-	-	-	-
101-42402-106	E		Wages & Salaries Admin		-	-	-	-	-	-	-	-	-
101-42402-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	1,120	996
101-42402-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	1,361	1,230
101-42402-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	86	71
101-42402-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	9	121
101-42402-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-
101-42402-208	E		Training and Instruction		-	-	-	-	-	-	-	-	0
101-42402-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	2	2
101-42402-305	E		Technology		-	-	-	-	-	-	-	395	762
101-42402-320	E		Communications		-	-	-	-	-	-	-	274	562
101-42402-322	E		Postage		-	-	-	-	-	-	-	110	149
101-42402-335	E		Auto Expense		-	-	-	-	-	-	-	273	288
101-42402-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	14	6
101-42402-361	E		General Liability Ins		-	-	-	-	-	-	-	318	312
101-42402-494	E		Property Management		-	-	-	-	-	-	-	-	221
101-42402-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
42402		**TOTAL**	**CODE ENFORCEMENT**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,369**	**11,393**
42500			**CIVIL DEFENSE**										
101-42500-112	E		Contracted Services		2,220	2,220	2,220	2,220	2,220	2,220	2,140	2,140	2,140
			Siren Maintenance	$ 2,220									
101-42500-220	E		General Supplies		-	-	-	-	-	-	-	-	-
42500		**TOTAL**	**CIVIL DEFENSE**	**0.00%**	**2,220**	**2,220**	**2,220**	**2,220**	**2,220**	**2,220**	**2,140**	**2,140**	**2,140**
42700			**ANIMAL CONTROL**										
101-42700-112	E		Contracted Services		1,250	1,250	299	1,250	-	646	1,000	3,000	3,000
101-42700-210	E		Operating Supplies (GENERAL)		50	50	-	100	-	-	120	-	70
101-42700-219	E		Disposal-Animal		-	-	-	-	-	-	-	-	-
101-42700-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-
101-42700-322	E		Postage		-	-	-	-	-	-	-	-	-
101-42700-361	E		General Liability Ins	10	10	10	2	10	2	3	2	0	1
101-42700-417	E		Uniform Rentals		-	-	-	-	-	-	-	-	-
42700		**TOTAL**	**ANIMAL CONTROL**	**0.00%**	**1,310**	**1,310**	**301**	**1,360**	**2**	**649**	**1,122**	**3,000**	**3,071**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
43010			**GENERAL CITY MAINTENANCE**										
101-43010-100	E		Wages & Salaries General		30,500	31,700	29,979	30,000	30,357	26,005	24,876	23,683	19,148
101-43010-102	E		Full-Time Employees OT		-	-	13	-	-	-	2	30	-
101-43010-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-43010-113	E		Clothing Replacement	160	160	190	182	150	152	177	21	17	34
101-43010-120	E		Employer Contrib Ret General		4,600	4,800	4,444	4,600	4,479	4,070	3,699	3,535	2,793
101-43010-130	E		Employer Paid Ins General		10,000	8,700	8,733	8,900	9,215	9,263	8,029	6,882	4,941
101-43010-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-
101-43010-151	E		Worker s Comp Insurance		2,000	1,800	1,552	2,600	1,497	2,324	2,107	2,486	2,035
101-43010-155	E		Family and Medical Leave		116								
101-43010-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-
101-43010-212	E		Motor Fuels		-	-	-	-	-	-	-	-	-
101-43010-220	E		General Supplies		150	150	45	450	665	51	275	-	458
101-43010-222	E		Gen l Operating Expense		4,000	4,000	1,412	3,600	2,926	3,658	2,691	869	1,075
			Torch Gas	$ 500									
			Towel/Rug Service	$ 1,000									
			Parts/Oil/Supplies	$ 2,500									
101-43010-240	E		Small Tools and Minor Equip		100	100	-	350	18	-	68	355	670
101-43010-300	E		Professional Srvs (GENERAL)		-	-	7	-	-	-	-	-	-
101-43010-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-43010-305	E		Technology		-	-	-	-	-	-	-	-	-
101-43010-320	E		Communications (GENERAL)		-	-	-	-	-	-	-	2	7
101-43010-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-
101-43010-361	E		General Liability Ins	1,480	1,480	1,420	1,470	1,520	1,414	1,451	1,507	1,376	1,305
101-43010-380	E		Utilities	14,492	14,492	13,200	12,916	14,500	11,444	12,758	14,002	10,845	10,091
101-43010-400	E		Ground Maintenance		300	300	-	300	188	-	630	516	-
101-43010-401	E		Maint & Repairs - Bldgs.		3,400	7,400	4,241	3,000	6,799	3,374	2,454	2,398	2,482
			Garbage/Recycling Services	$ 2,400									
			Miscellaneous	$ 1,000									
101-43010-404	E		Repairs/Maint Machinery/Equip		440	440	618	390	(33)	660	349	399	420
			Annual Lift Inspection	$ 440									
101-43010-405	E		Depreciation (GENERAL)		-	-	-	-	-	-	-	-	-
101-43010-410	E		Rentals		-	-	-	-	-	-	-	-	-
101-43010-417	E		Uniform Rentals		170	170	131	375	123	164	293	257	366
101-43010-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
101-43010-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-
101-43010-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
101-43010-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-
101-43010-701	E		Equipment/Bldg Payments		-	-	-	-	-	-	-	-	-
101-43010-720	E		Operating Transfers		-	-	-	-	-	-	-	-	-
43010		**TOTAL**	**GENERAL CITY MAINTENANCE**	**-3.31%**	**71,908**	**74,370**	**65,744**	**70,735**	**69,246**	**63,955**	**61,004**	**53,649**	**45,824**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
43100			**HWYS, STREETS, & ROADS**										
101-43100-100	E		Wages & Salaries General		156,400	162,500	153,979	154,100	156,165	136,730	127,692	121,555	130,298
101-43100-101	E		Part Time Salaries and Wages		7,400	7,400	4,758	6,100	3,709	4,486	3,016	3,046	2,639
101-43100-102	E		Full-Time Employees OT		15,000	20,000	12,817	20,000	7,329	13,793	10,697	10,232	11,701
101-43100-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-43100-105	E		Labor Credit - Work for Others		(1,000)	(1,000)	(6,300)	(1,200)	(2,125)	(525)	(850)	(2,238)	(525)
101-43100-112	E		Contracted Services		-	-	-	-	-	-	-	-	-
101-43100-113	E		Clothing Replacement	820	820	950	931	750	781	908	107	89	173
101-43100-120	E		Employer Contrib Ret General		27,900	28,800	25,084	27,400	24,395	23,853	20,694	20,227	20,830
101-43100-130	E		Employer Paid Ins General		51,500	44,800	47,798	45,800	50,669	49,052	44,883	38,084	37,640
101-43100-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-
101-43100-151	E		Worker s Comp Insurance		12,400	11,200	9,643	15,800	9,098	14,166	13,543	15,762	10,791
101-43100-155	E		Family and Medical Leave		679								
101-43100-208	E		Training and Instruction		350	350	35	350	305	175	10	346	35
101-43100-212	E		Motor Fuels		18,000	23,100	8,382	28,200	6,820	22,016	28,246	18,984	13,042
101-43100-220	E		General Supplies		19,000	19,000	9,652	17,500	17,104	13,695	15,664	10,944	10,982
			Mosquito Spray - Promethium	$ 7,500									
			Street Paint	$ 5,500									
			PW Fire Ext Maintenance (1/3)	$ 180									
			Miscellaneous	$ 5,820									
101-43100-226	E		Signs		2,000	1,500	228	1,000	8,049	1,400	712	701	1,757
101-43100-229	E		Gravel		4,500	4,500	2,605	5,500	3,170	3,846	2,344	1,165	4,306
101-43100-230	E		Salt/Sand		62,000	62,000	44,495	70,000	28,929	37,160	50,405	36,856	37,047
101-43100-231	E		Street Maintenance		10,000	10,000	3,237	10,000	11,688	7,681	10,790	5,749	8,026
			Isanti Tshp Road Maint.	$ -									
			Street/Sidewalk Repair	$ 10,000									
101-43100-240	E		Small Tools and Minor Equip		3,500	1,200	1,139	1,700	1,962	3,447	3,486	965	1,373
			Tire /Balancer (1/6)	$ 850									
			Autel Scanners (1/6)	$ 1,000									
			Backpack Blower (1/2)	$ 500									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-43100-300	E		Professional Srvs (GENERAL)		580	560	2,002	470	482	421	395	225	681
			Safety Training (12.5%)	$ 310									
			CDL Drug Testing (30%)	$ 270									
101-43100-303	E		Engineering Fees		31,500	31,500	18,635	29,000	24,241	22,144	28,263	18,068	25,168
			Traffic Study	$ -									
101-43100-305	E		Technology		1,470	1,490	1,095	870	942	889	770	660	619
			Caselle Annual Fee (7.15%)	$ 940									
			ESRI - GIS MAPPING (20%)	$ 400									
			Civic Ready (10%)	$ 90									
			Anti Spam Software	$ 40									
101-43100-320	E		Communications (GENERAL)		1,830	2,120	2,035	2,010	2,547	2,180	2,212	2,183	2,505
			Verizon (7.4%)	$ 1,500									
			Landline Service	$ 330									
101-43100-351	E		Legal Notices Publishing		150	150	-	150	-	58	141	-	23
101-43100-361	E		General Liability Ins	4,580	4,580	4,040	4,572	4,400	4,032	4,214	4,253	4,137	3,932
101-43100-380	E		Utilities		-	-	-	-	-	-	-	-	-
101-43100-400	E		Grounds Maintenance		750	750	695	750	1,094	1,210	889	229	1,219
101-43100-401	E		Maint & Repairs - Bldgs.		5,000	5,000	4,901	2,000	2,899	4,376	3,566	1,097	1,713
101-43100-404	E		Repairs/Maint Machinery/Equip		30,000	30,000	34,862	25,000	25,047	38,237	22,062	18,167	16,546
101-43100-410	E		Rentals		500	500	-	1,000	-	-	-	195	-
101-43100-417	E		Uniform Rentals		870	870	674	2,000	631	827	1,735	1,554	2,281
101-43100-433	E		Dues and Subscriptions		110	110	129	110	50	70	116	158	64
			APWA (25%)	$ 110									
101-43100-494	E		Property Management		-	-	-	-	-	-	-	-	-
101-43100-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
101-43100-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-
101-43100-531	E		Improvement-Land		-	-	-	-	-	-	-	-	-
43100		**TOTAL**	**HWYS, STREETS, & ROADS**	**-1.18%**	**467,789**	**473,390**	**388,083**	**470,760**	**390,013**	**406,509**	**395,840**	**329,138**	**344,865**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
43160			**STREET LIGHTING**										
101-43160-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-43160-361	E		General Liability Ins	460	460	520	454	580	510	527	1,247	6,419	4,032
101-43160-380	E		Utilities	59,200	59,200	54,200	55,134	56,400	52,225	52,331	52,522	52,015	49,779
101-43160-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
43160		**TOTAL**	**STREET LIGHTING**	**9.03%**	**59,660**	**54,720**	**55,589**	**56,980**	**52,735**	**52,859**	**53,768**	**58,434**	**53,811**
43210			**SANITATION ADMINISTRATION**										
101-43210-100	E		Wages & Salaries General		7,100	7,300	6,973	7,000	7,031	6,473	5,763	5,485	4,442
101-43210-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-43210-112	E		Contracted Services		-	-	-	-	-	-	-	-	-
101-43210-113	E		Clothing Replacement		40	40	42	50	35	41	5	4	8
101-43210-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-
101-43210-101	E		Part Time Salaries and Wages		12,900	13,000	11,399	10,700	10,865	7,843	9,197	8,772	7,997
101-43210-102	E		Full-Time Employees OT		500	500	3	500	-	221	240	309	-
101-43210-120	E		Employer Contrib Ret General		3,100	3,200	1,905	2,800	1,869	1,611	1,596	1,535	1,260
101-43210-130	E		Employer Paid Ins General		2,300	2,000	2,014	2,100	2,119	2,125	1,856	1,588	1,144
101-43210-151	E		Worker s Comp Insurance		1,300	1,200	1,025	1,500	864	1,412	1,193	1,487	1,061
101-43210-155	E		Family and Medical Leave		27								
101-43210-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-
101-43210-212	E		Motor Fuels		600	1,400	516	1,700	420	1,355	1,738	1,168	803
101-43210-220	E		General Supplies		-	-	10	-	15	2	35	-	2
101-43210-300	E		Professional Srvs (GENERAL)		1,400	1,000	1,397	250	642	500	227	398	242
			Clean-Up Day	$ 1,400									
101-43210-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-43210-305	E		Technology		-	-	-	-	-	-	-	-	-
101-43210-320	E		Communications (GENERAL)		-	-	-	-	-	-	-	-	-
101-43210-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-
101-43210-361	E		General Liability Ins	10	10	10	2	10	2	3	2	1	2
101-43210-400	E		Ground Maintenance		9,000	19,000	14,840	7,000	4,793	7,258	2,629	2,864	6,044
			Brush	$ 5,000									
			Compost Screening	$ 4,000									
101-43210-417	E		Uniform Rentals		130	40	30	30	126	34	34	22	19
101-43210-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
43210		**TOTAL**	**SANITATION ADMINISTRATION**	**-21.12%**	**38,407**	**48,690**	**40,156**	**33,640**	**28,781**	**28,877**	**24,514**	**23,633**	**23,023**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
45300			**PARK,REC,CULTURE**										
101-45300-100	E		Wages & Salaries General		178,400	174,300	164,714	166,400	166,845	176,787	136,495	134,099	143,637
101-45300-101	E		Part Time Salaries and Wages		36,200	35,300	24,447	23,300	19,964	14,445	11,003	16,220	9,224
			INTERN	$ 5,200									
			CUSTODIAN	$ 9,000									
			SEASONALS	$ 22,000									
101-45300-102	E		Full-Time Employees OT		1,300	1,300	2,195	1,300	441	1,578	4,665	1,140	2,217
101-45300-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
101-45300-112	E		Contracted Services		10,500	10,000	9,270	8,520	8,778	9,500	17,226	7,965	6,270
			Portable Restrooms	10,500									
101-45300-113	E		Clothing Replacement		510	510	496	425	416	483	57	47	92
101-45300-130	E		Employer Paid Ins General		67,300	54,300	51,896	39,500	39,452	57,661	44,372	29,440	27,170
101-45300-138	E		Employer Paid Ins Admin		-	-	-	-	-	-	-	-	-
101-45300-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	11
101-45300-120	E		Employer Contrib Ret General		31,800	31,100	26,364	28,800	26,165	27,741	21,895	21,709	22,297
101-45300-151	E		Worker s Comp Insurance		14,000	10,900	9,369	15,000	8,637	14,037	12,383	14,480	11,366
101-45300-155			Family and Medical Leave		820	-	-	-	-	-	-	-	-
101-45300-200	E		Office Supplies (GENERAL)		2,000	1,900	2,508	1,800	781	1,869	593	1,636	743
			15% from Admin	$ 2,000									
101-45300-202	E		Duplicating and copying supply		645	900	831	900	761	872	851	1,289	825
			15% from Admin	$ 645									
101-45300-208	E		Training and Instruction		1,600	1,600	134	1,750	545	-	1,938	420	325
			PW Tech Pesticide Licensing	$ 100									
			Professional Development	$ 1,500									
101-45300-210	E		Operating Supplies (GENERAL)		6,250	3,100	1,114	1,750	188	541	205	2	1,739
			ICC Tables	$ 1,000									
			Archery Targets	$ 3,500									
101-45300-212	E		Motor Fuels		1,200	2,500	903	3,000	734	2,371	3,042	2,124	1,405
101-45300-220	E		General Supplies		2,800	3,000	2,208	3,150	1,530	2,515	2,895	2,438	3,420
101-45300-226	E		Signs		1,300	1,750	677	750	381	35	431	168	1,453
101-45300-240	E		Small Tools and Minor Equip		3,500	1,350	547	1,350	1,041	771	849	1,433	1,063
			Tire /Balancer (1/6)	$ 850									
			Autel Scanners (1/6)	$ 1,000									
			Backpack Blower (1/2)	$ 500									
101-45300-300	E		Professional Srvs (GENERAL)		810	6,878	6,670	700	628	216	179	141	900
			Safety Training (12.5%)	$ 310									
			Attorney	$ 500									
101-45300-303	E		Engineering Fees		-	2,000	108	1,500	740	1,666	3,445	2,166	1,500
101-45300-305	E		Technology		3,730	3,540	3,206	3,210	3,009	2,906	2,522	2,165	2,228
			WB IT Solutions (5%)	$ 2,290									
			Civic Ready (20%)	$ 180									
			Mtg Packet Mgmt Software (5%)	$ 220									
			Caselle Annual Fee (7.15%)	$ 940									
			Pagefreezer (5%)	$ 100									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-45300-320	E		Communications (GENERAL)		2,500	2,400	3,635	2,130	2,406	2,069	2,010	1,972	2,620
			Verizon (2.5%)	$ 500									
			Landline Service	$ 2,000									
101-45300-322	E		Postage		-	-	-	-	-	-	-	-	-
101-45300-340	E		Advertising		2,000	2,000	1,410	2,000	1,788	1,115	521	248	2,876
101-45300-351	E		Legal Notices Publishing		350	350	11	350	59	58	439	276	248
101-45300-361	E		General Liability Ins	14,930	15,100	14,510	14,928	16,950	14,502	15,093	15,889	18,746	17,305
101-45300-380	E		Utilities	21,800	21,800	28,800	24,075	24,250	21,039	27,797	23,781	19,403	17,129
101-45300-400	E		Ground Maintenance		10,000	10,000	7,509	10,000	15,467	8,605	12,950	6,693	7,631
			Tree Planting	$ 5,000									
			Lime Agg	$ 5,000									
101-45300-401	E		Maint & Repairs - Bldgs.		12,890	12,890	14,809	11,700	16,216	10,655	12,050	8,794	8,196
			Garbarge/Recycling Services	$ 5,090									
			Cleaning Services	$ 1,800									
			Rug Service	$ 1,800									
			Fire Suppresion / Inspection Services	$ 1,200									
			Miscellaneous	$ 3,000									
101-45300-404	E		Repairs/Maint Machinery/Equip		16,000	20,000	15,939	12,000	13,749	11,112	12,914	7,303	8,373
101-45300-410	E		Rentals		350	350	152	350	-	-	-	179	1,536
101-45300-417	E		Uniform Rentals		460	460	359	1,000	336	440	850	746	1,072
101-45300-433	E		Dues and Subscriptions		4,590	3,390	3,302	3,685	3,132	3,704	2,011	1,769	849
			MRPA	$ 300									
			NRPA	$ 200									
			Amazon Prime	$ 600									
			DaySmart Rec. Web Platform	$ 2,400									
			GMPT	$ 150									
			Music License (ASCAP) (37%)	$ 230									
			Adobe Suite Annual Dues	$ 600									
			APWA (25%)	$ 110									
101-45300-437	E		Other Miscellaneous		3,340	3,340	4,657	3,340	3,398	3,340	3,340	3,340	3,475
			C-I Bike/Walk Trail Agreement	$ 3,340									
101-45300-491	E		Recreation Program		11,875	11,875	16,212	11,875	16,187	12,913	10,391	5,007	5,133
101-45300-494	E		Property Management		-	-	-	-	-	-	-	-	-
101-45300-497	E		SUMMER EVENTS		7,500	7,500	7,225	8,950	7,200	7,200	6,013	6,000	6,108
			Fireworks	$ 7,500									
101-45300-498	E		Farmers Market		-	-	-	-	-	-	-	548	2,084
101-45300-499	E		Street Dance		20,000	20,000	10,868	20,000	15,699	18,291	12,520	18,371	10,556
101-45300-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
101-45300-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-
45300		**TOTAL**	**PARK,REC,CULTURE**	**1.93%**	**493,420**	**484,093**	**432,747**	**431,685**	**412,215**	**438,386**	**380,724**	**338,477**	**333,074**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
47000			**DEBT SERVICE (GENERAL)**										
101-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-
101-47000-700	E		Loss on MV of Land Held for Resale		-	-	-	-	-	-	-	-	-
47000		**TOTAL**	**DEBT SERVICE (GENERAL)**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
49000			**TRANSFERS**										
101-49000-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-
101-49000-720	E		Operating Transfers		33,265	33,265	7,500	33,265	7,500	0	-	-	-
			Transfer to Fund 438 (Deficit Balance)	$ 7,500									
			Liquor - 2018 Imp. - End 2029	$ 25,765									
49000		**TOTAL**	**TRANSFERS**	**0.00%**	**33,265**	**33,265**	**7,500**	**33,265**	**7,500**	**0**	**-**	**-**	**-**
49008			**IMPROVEMENT FUNDS**										
101-49008-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-
49008		**TOTAL**	**IMPROVEMENT FUNDS**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
49110			**MISCELLANEOUS FUNDS**										
101-49110-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-
101-49110-320	E		Communications (GENERAL)		-	-	-	-	-	-	-	-	-
101-49110-380	E		Utilities		200	-	273	1,010	172	342	282	294	272
101-49110-437	E		Other Miscellaneous		-	-	-	-	-	89	27,613	-	350,531
101-49110-490	E		Donations-Organizations		-	-	-	-	-	-	-	-	-
101-49110-604	E		TIF-Pay as You Go		15,500	15,500	-	15,500	13,711	14,422	14,266	14,692	12,380
			Hotel Project - Tax Abatement	$ 15,500									
101-49110-612	E		Interest Expense		-	-	-	-	-	-	-	-	-
101-49110-615	E		Business Subsidy		-	-	-	-	-	-	-	-	-
101-49110-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-
101-49110-730	E		Designated Reserve		-	-	-	-	-	-	-	-	-
49110		**TOTAL**	**MISCELLANEOUS**	**1.29%**	**15,700**	**15,500**	**273**	**16,510**	**13,882**	**14,853**	**42,161**	**14,986**	**363,183**
101		**TOTAL**	**GENERAL FUND EXPENDITURES**	**1.33%**	**4,950,114**	**4,885,335**	**4,713,538**	**4,792,850**	**4,781,298**	**4,563,433**	**4,051,653**	**3,762,902**	**4,027,252**
101		**NET INCOME / (LOSS)**	**NET INCOME / (LOSS)**		**(386,491)**	**(296,099)**	**278,251**	**(5,250)**	**383,111**	**612,864**	**243,949**	**209,280**	**251,114**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**										
108-31000	R		Property Taxes		142,423	137,491	137,491	137,491	137,491	122,375	98,038	86,201	79,802
108-31410	R		Lodging Tax		-	-	-	-	-	-	-	-	-
108-33601	R		Regional Grants		-	-	-	-	-	-	-	-	-
108-33621	R		Cable Franchise Fee		5,000	6,000	3,799	6,000	6,341	5,681	6,257	6,592	6,535
108-34110	R		Land Rent		6,000	7,000	6,060	7,000	4,300	8,150	7,882	7,087	5,965
108-34901	R		Assignment&Assumption Agreemen		-	-	-	-	-	-	-	-	-
108-36200	R		Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
108-36201	R		Refunds & Reimbursements		-	-	-	-	8	-	1	(276)	377
108-36210	R		Interest Earnings		500	700	2,447	100	2,291	889	3	(56)	2,407
108-36220	R		Farmers Market		-	-	-	-	-	-	-	2,930	2,210
108-36225	R		Street Dance		-	-	-	-	-	200	1,400	2,925	4,025
108-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-	-
108-39102	R		Sale of Property		-	-	-	-	-	-	1	-	1
108-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-
108		**TOTAL**	**EDA REVENUES**	**1.81%**	**153,923**	**151,191**	**149,797**	**150,591**	**150,431**	**137,295**	**113,583**	**105,402**	**101,322**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**										
108-46500-100	E		Wages & Salaries General		54,800	51,900	50,120	49,000	47,234	42,399	41,502	41,035	39,530
108-46500-101	E		Part Time Salaries and Wages		3,200	3,200	-	-	-	4,938	2,405	4,012	-
			Intern	$ 3,200									
108-46500-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
108-46500-112	E		Contracted Services		-	-	-	-	-	-	-	-	-
108-46500-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	9
108-46500-120	E		Employer Contrib Ret General		8,000	7,600	7,448	7,200	6,893	6,876	6,523	6,237	5,611
108-46500-130	E		Employer Paid Ins General		13,100	12,200	12,064	12,500	11,888	11,867	11,179	9,367	8,511
108-46500-151	E		Worker s Comp Insurance		300	300	257	400	230	306	366	448	357
108-46500-155	E		Family and Medical Leave		220								
108-46500-200	E		Office Supplies (GENERAL)		2,000	1,900	1,579	1,800	590	1,302	449	1,234	737
			15% from Admin	$ 2,000									
108-46500-202	E		Duplicating and copying supply		645	900	831	900	761	872	860	1,166	817
			15% from Admin	$ 645									
108-46500-208	E		Training and Instruction		2,450	2,450	2,185	2,450	424	1,739	1,233	652	2,404
			Professional Development	$ 2,450									
108-46500-300	E		Professional Srvs (GENERAL)		6,500	10,000	236	10,000	1,209	-	15,234	3,209	8,465
			Attorney	$ 5,000									
			TIF/Tax Abatement Consultant	$ 1,500									
108-46500-303	E		Engineering Fees		-	-	2,880	7,500	290	89	1,535	15,289	9,091
108-46500-305	E		Technology		5,260	5,765	4,946	4,360	4,609	4,589	4,730	3,235	2,635
			WB IT Solutions (5%)	$ 2,290									
			ESRI - GIS MAPPING (10%)	$ 200									
			Civic Ready (10%)	$ 90									
			Mtg Packet Mgmt Software (5%)	$ 220									
			Laserfiche Support (10%)	$ 300									
			Revize (20%)	$ 1,120									
			Caselle Annual Fee (7.15%)	$ 940									
			Pagefreezer (5%)	$ 100									
108-46500-320	E		Communications (GENERAL)		820	820	762	780	793	761	770	752	1,222
			Verizon (1.0%)	$ 200									
			Internet	$ 180									
			Alarm System	$ 120									
			City Hall Phone System Maint. (10%)	$ 320									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
108-46500-335	E		Auto Expense		-	-	-	-	-	-	-	-	-
108-46500-351	E		Legal Notices Publishing		400	400	31	400	32	35	342	412	534
108-46500-361	E		General Liability Ins	10	10	10	2	10	2	3	4	9	21
108-46500-380	E		Utilities	1,600	1,600	1,500	1,321	1,500	1,380	1,467	1,224	2,433	2,133
108-46500-401	E		Maint & Repairs - Bldgs.		528	500	336	500	504	504	378	-	-
			Cleaning Services	$ 528									
108-46500-433	E		Dues and Subscriptions		1,885	1,885	1,566	1,800	2,097	1,482	1,792	940	1,145
			EDAM Membership	$ 300									
			North 65 Chamber of Commerce	$ 525									
			ECDP	$ 850									
			Intl Council of Shopping Centers	$ 210									
108-46500-437	E		Other Miscellaneous		-	-	1,548	-	-	-	11	-	-
108-46500-494	E		Property Management		-	-	-	-	-	-	-	-	-
108-46500-495	E		Marketing		7,075	5,850	5,903	6,025	4,953	4,332	4,718	2,156	5,856
			FT Staff Shirts	$ 1,450									
			Initiative Foundation	$ 825									
			Mayor's Employer Luncheon	$ 2,000									
			Marketing Materials	$ 2,400									
			Networking Events	$ 400									
108-46500-498	E		Farmers Market		-	-	-	-	-	-	-	-	-
108-46500-499	E		Street Dance		-	-	-	-	-	-	-	-	-
108-46500-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
108-46500-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-
108-46500-531	E		Improvement-Land		-	-	-	-	-	-	-	-	-
108-46500-602	E		Loan Payment		-	-	-	-	-	-	-	-	-
108-46500-700	E		Transfers (GENERAL)		15,000	45,761	45,761	35,536	35,536	22,605	10,481	136,400	19,150
108		**TOTAL**	**EDA EXPENDITURES**	**-19.06%**	**123,793**	**152,941**	**139,776**	**142,661**	**119,423**	**106,163**	**105,738**	**228,985**	**108,227**
108		**NET INCOME / (LOSS)**			**30,130**	**(1,750)**	**10,021**	**7,930**	**31,009**	**31,132**	**7,846**	**(123,583)**	**(6,905)**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
425			**STREET CONSTRUCTION**										
425-31000	R		General Property Taxes		425,000	409,000	409,000	319,000	319,000	307,000	295,000	286,500	163,000
425-33418	R		Muni State Aid St Maintenance		-	-	-	-	-	-	-	155,127	-
425-33419	R		Municipal State Aid Construct.		521,000	1,000,000	301,623	250,000	272,757	244,852	247,691	52,690	-
425-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-
425-36100	R		Special Assessments		17,290	17,290	56,389	17,290	40,237	50,655	33,744	48,034	-
425-36210	R		Interest Earnings		2,000	5,000	16,804	1,500	8,172	2,135	(1,568)	65	92
425-36230	R		Contributions and Donations		-	-	417,667	-	-	4,667	-	-	-
425-39102	R		Sale of Property		-	-	-	-	-	-	-	-	-
425-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-
425-39203	R		Transfer from Other Fund		-	-	-	-	-	-	4,443	-	-
425		**TOTAL**	**STREET CONSTRUCTION REVENUES**	**-32.56%**	**965,290**	**1,431,290**	**1,201,483**	**587,790**	**640,166**	**609,309**	**579,311**	**542,416**	**163,092**
425			**STREET CONSTRUCTION**										
425-49008-300	E		Professional Srvs (GENERAL)		-	-	5,182	-	8,663	3,550	12,525	10,753	7,570
425-49008-303	E		Engineering Fees		20,000	10,000	436,559	10,000	95,980	8,869	133,328	162,988	116,542
425-49008-351	E		Legal Notices Publishing		300	300	80	300	-	-	235	95	296
425-49008-500	E		Capital Expenditures		771,000	1,735,276	69,650	-	-	152,906	-	-	-
425-49008-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-
425-49008-530	E		ImprovementsOtherThanBldgs		-	-	1,404,826	-	4,099	77,372	398,330	579,186	550,845
425-49008-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	-	-
425-49008-621	E		Bond Discount		-	-	-	-	-	-	-	-	-
425-49008-720	E		Transfer Out		-	-	-	-	-	-	-	-	-
425		**TOTAL**	**STREET CONSTRUCTION EXPENDITURES**	**-54.67%**	**791,300**	**1,745,576**	**1,916,297**	**10,300**	**108,742**	**242,698**	**544,418**	**753,022**	**675,253**
425		**NET INCOME / (LOSS)**			**173,990**	**(314,286)**	**(714,814)**	**577,490**	**531,424**	**366,611**	**34,893**	**(210,606)**	**(512,162)**
440			**PAVEMENT MANAGEMENT PROJECTS**										
440-33400	R		State Grants and Aids		-	-	-	-	-	-	-	9,963	-
440-33622	R		Gas Franchise Fee		158,292	164,681	119,418	159,884	158,807	199,034	150,712	146,317	141,996
440-33623	R		Electric Franchise Fee		193,704	198,142	147,143	192,371	188,754	139,997	181,033	176,047	170,256
440-36210	R		Interest Earnings		5,000	5,000	12,915	5,000	20,985	20,251	(6,839)	476	7,483
440-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-
440		**TOTAL**	**PAVEMENT MANAGEMENT REVENUES**	**-2.94%**	**356,996**	**367,823**	**279,476**	**357,255**	**368,546**	**359,281**	**324,906**	**332,803**	**319,735**
440			**PAVEMENT MANAGEMENT PROJECTS**										
440-49008-303	E		Engineering Fees		-	-	86,457	-	71,989	24,935	67,931	31,267	57,252
440-49008-351	E		Legal Notices Publishing		-	-	22	-	24	24	198	47	190
440-49008-530	E		ImprovementsOtherThanBldgs		373,649	742,184	324,699	235,520	379,804	303,701	334,499	263,684	235,035
440		**TOTAL**	**PAVEMENT MANAGEMENT EXPENDITURES**	**-49.66%**	**373,649**	**742,184**	**411,178**	**235,520**	**451,816**	**328,660**	**402,627**	**294,998**	**292,477**
440		**NET INCOME / (LOSS)**			**(16,653)**	**(374,361)**	**(131,702)**	**121,735**	**(83,270)**	**30,622**	**(77,722)**	**37,805**	**27,258**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601			**WATER FUND**										
601-33400	R		State Grants and Aids		-	-	3,000	-	-	-	-	-	-
601-33439	R		PERA Pension Other Revenue		-	-	-	-	4,021	15	684	202	277
601-34115	R		Lease Revenue		-	-	-	-	-	-	-	-	-
601-34400	R		Collector Street Fee		-	-	-	-	-	-	-	-	-
601-35107	R		NSF Fines		750	750	1,560	750	1,548	1,827	586	640	60
601-36100	R		Special Assessments		-	-	167	-	15	6,229	(837)	337	29
601-36200	R		Miscellaneous Revenues		5,000	5,000	-	5,000	5,091	7,371	5,638	5,243	195
601-36201	R		Refunds & Reimbursements		500	500	-	1,300	823	435	1,518	2,230	1,147
601-36203	R		Loan Proceeds		-	-	-	-	-	-	-	-	-
601-36210	R		Interest Earnings		42,400	106,000	113,270	50,000	134,669	132,491	(37,442)	2,453	39,525
601-36261	R		Contributions - Developer		-	-	-	-	-	131,225	388,100	139,000	637,500
601-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-	-
601-37100	R		Water Sales		1,567,500	1,552,000	1,433,635	1,450,000	1,252,685	1,407,441	1,255,756	1,304,213	1,212,666
601-37151	R		Water Access Charge (WAC)		221,200	219,000	203,183	200,000	352,521	271,240	219,185	233,093	288,773
601-37152	R		Water Reconnection Chg		-	250	30	6,000	300	6,915	7,330	4,900	1,400
601-37153	R		Misc. Charges		-	-	-	-	-	-	-	-	-
601-37154	R		Water Meter Upgrade Fee		-	-	-	-	-	-	-	-	-
601-37160	R		Water Penalty		25,000	25,000	31,664	25,000	29,806	25,363	26,723	25,083	4,076
601-37228	R		Utility Trunk Fee		-	-	8,278	27,500	76,080	18,000	-	41,552	41,850
601-38888	R		Water/Sewer Collections		-	-	-	-	-	-	-	-	-
601-39102	R		Sale of Property		-	-	-	-	14,086	-	-	-	-
601-39103	R		Insurance Proceeds		-	-	-	-	2,064	-	-	-	-
601-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-
601-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-
601-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-
601		**TOTAL**	**WATER FUND REVENUES**	**-2.42%**	**1,862,350**	**1,908,500**	**1,794,788**	**1,765,550**	**1,873,708**	**2,008,553**	**1,867,242**	**1,758,946**	**2,227,497**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601			**WATER FUND**										
601-49400-100	E		Wages & Salaries General		196,900	206,600	158,322	194,800	195,829	186,176	136,181	133,303	108,012
601-49400-101	E		PT Salaries & Wages		-	-	-	-	-	2,936	-	-	-
			Intern (50/50 - W/S)	$ -									
601-49400-102	E		Full-Time Employees OT		13,000	13,000	18,022	13,000	15,858	19,176	13,141	12,522	12,786
601-49400-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
601-49400-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-
601-49400-108	E		Wages & Salaries Admin		75,400	74,500	59,036	71,200	72,435	31,467	64,098	60,934	59,931
601-49400-112	E		Contracted Services		17,770	18,580	10,664	17,845	6,799	32,918	8,417	4,958	4,742
			Leaks/Breaks/Repairs	$ 10,000									
			Generator Service Agreement	$ 2,780									
			Backflow Testing	$ 4,000									
			City Code Update (30%)	$ 990									
601-49400-113	E		Clothing Replacement	720		830	814	675	683	793	72	77	152
601-49400-114	E		Crime Prevention		-	-	-	-	-	-	-	-	-
601-49400-120	E		Employer Contrib Ret General		31,800	33,300	29,027	31,500	30,861	26,213	22,491	22,171	18,433
601-49400-128	E		Employer Contrib Ret Admin		11,400	11,300	10,300	10,800	10,456	10,191	9,065	7,736	7,783
601-49400-129	E		Pension Expense		-	-	-	-	11,888	17,593	10,117	(849)	7,678
601-49400-130	E		Employer Paid Ins General		70,600	63,300	62,707	64,700	69,021	55,407	43,216	39,318	28,971
601-49400-138	E		Employer Paid Ins Admin		20,500	19,200	18,017	19,600	19,119	18,087	16,803	11,153	10,757
601-49400-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	79
601-49400-150	E		OPEB Expense		-	-	-	-	14,909	1,203	(5,798)	7,121	(2,420)
601-49400-151	E		Worker s Comp Insurance		10,100	10,300	8,867	14,500	8,349	12,912	10,856	13,687	9,900
601-49400-155	E		Family and Medical Leave		1,084								
601-49400-208	E		Training and Instruction		4,200	4,200	800	3,650	2,117	1,098	3,333	1,047	2,041
			Training and Instruction	$ 3,750									
			Civic Systems Symposium - Util. Clerk	$ 450									
601-49400-211	E		S/W Billing Supplies	1,400	$ 1,300	1,300	1,433	1,250	1,065	1,189	1,128	937	904
601-49400-212	E		Motor Fuels	1,100	$ 1,100	3,600	1,290	4,900	1,049	3,399	4,941	3,201	2,235
601-49400-220	E		General Supplies		27,180	25,180	26,986	10,180	19,300	14,544	19,562	10,979	9,653
			Hydrant Paint	$ 15,000									
			PW Fire Ext Maintenance (1/3)	$ 180									
601-49400-221	E		Chemicals		62,000	55,000	47,621	48,000	56,400	66,494	47,378	38,175	38,452
601-49400-232	E		Water Meters		35,000	40,000	18,075	50,000	24,234	53,923	21,144	48,030	49,108
601-49400-240	E		Small Tools and Minor Equip		9,350	1,500	1,670	2,500	2,099	1,243	1,497	736	1,171
			Tire /Balancer (1/6)	$ 850									
			Autel Scanners (1/6)	$ 1,000									
			Hydrant/GV Wrench	$ 6,000									
601-49400-300	E		Professional Srvs (GENERAL)		17,330	17,310	3,826	1,820	1,758	1,763	2,134	783	608
			Safety Training (12.5%)	$ 310									
			SCADA Upgrades	$ 15,000									
			WIN-911 (50%)	$ 400									
			City Attorney	$ 1,000									
			CDL Drug Testing (30%)	$ 270									
			Continuing Disclosure Report	$ 350									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601-49400-301	E		Auditing and Acct g Services		4,625	4,625	2,635	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000									
			AUP (Agreed Upon Procedures)	$ 625									
601-49400-303	E		Engineering Fees		10,000	10,000	523	15,000	11,524	37,372	10,103	1,877	1,377
601-49400-305	E		Technology		16,120	14,135	16,513	12,890	10,321	12,065	9,508	6,000	5,359
			XBP Monthly eBill (35%)	$ 560									
			Caselle Annual Fee (18.95%)	$ 2,490									
			Meter Technology Service/Support (50%)	$ 6,000									
			ESRI - GIS MAPPING (15%)	$ 300									
			Civic Ready (10%)	$ 90									
			Mtg Packet Mgmt Software (10%)	$ 440									
			Laserfiche Support (10%)	$ 300									
			Revize (20%)	$ 1,120									
			WB IT Solutions (10%)	$ 4,580									
			Anti Spam Software	$ 40									
			Pagefreezer (10%)	$ 200									
601-49400-320	E		Communications (GENERAL)		5,230	4,420	3,889	3,640	4,381	3,537	3,461	3,161	3,556
			Landline Service	$ 2,730									
			Verizon (12.3%)	$ 2,500									
601-49400-322	E		Postage		5,800	5,800	6,995	4,500	4,413	6,952	4,732	3,779	3,636
601-49400-351	E		Legal Notices Publishing		350	350	303	350	171	201	321	201	378
601-49400-361	E		General Liability Ins	20,470	20,470	20,130	20,466	20,610	20,122	20,303	16,544	10,949	10,608
601-49400-380	E		Utilities	63,900	58,000	61,700	60,756	68,000	56,003	59,644	64,260	60,668	60,968
601-49400-400	E		Ground Maintenance		-	-	89	-	89	-	-	12	18
601-49400-401	E		Maint & Repairs - Bldgs.		3,000	2,500	4,109	5,000	5,337	2,443	5,048	965	2,557
601-49400-404	E		Repairs/Maint Machinery/Equip		13,500	13,500	12,652	31,900	42,876	23,810	12,827	5,391	12,700
			Auto Expense (20% From Admin)	$ 500									
			Miscellaneous	$ 13,000									
601-49400-405	E		Depreciation (GENERAL)		541,423	440,000	440,000	430,000	557,607	432,850	423,030	418,996	402,078
601-49400-410	E		Rentals		-	-	-	-	-	436	-	-	-
601-49400-415	E		Other Equipment Rentals		-	-	-	-	-	-	-	-	-
601-49400-417	E		Uniform Rentals		760	760	589	1,500	551	722	1,190	1,017	1,402
601-49400-433	E		Dues and Subscriptions		8,145	8,145	1,498	7,670	11,657	1,546	4,595	8,072	3,887
			Gopher State One-Call Locates	$ 1,600									
			American Water Works Assocation	$ 210									
			WTF Hazardous Chemical	$ 25									
			Annual Water Use Report	$ 6,000									
			MN Rurual Water Assn (50%)	$ 200									
			APWA (25%)	$ 110									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601-49400-437	E		Other Miscellaneous		950	750	557	750	758	689	627	570	518
			Railroad Pipeline Permit	$ 950									
601-49400-438	E		Bank Charges		-	-	-	-	-	-	-	-	-
601-49400-492	E		Testing-Waste/Water		2,500	2,500	2,211	2,500	2,524	1,534	1,641	2,000	1,025
601-49400-494	E		Property Management		-	-	-	-	-	-	-	-	-
601-49400-500	E		Capital Expenditures		2,125,593	2,535,572	183,266	40,495	(1,239)	32,525	654	(284)	5,555
601-49400-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-
601-49400-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
601-49400-532	E		Improvement-Capital		-	-	-	-	-	-	-	-	-
601-49400-534	E		Water Treatment Facility		-	-	-	-	-	-	-	-	-
601-49400-535	E		2011 Water Impr Projects		-	-	-	-	-	-	-	-	-
601-49400-536	E		2011 Water Meters		-	-	-	-	-	-	-	-	-
601-49400-601	E		Debt Srv Bond Principal		458,000	440,000	-	455,000	-	-	-	-	-
			2007 GO Revenue Note, PFA	$ 64,000									
			2008 GO Revenue Note, PFA	$ 317,000									
			2010A GO Utility Revenue Bonds - Water	$ -									
			2011 GO Water Revenue Bonds, PFA	$ 37,000									
			2013A GO Refunding - Water	$ 40,000									
601-49400-610	E		Interest		-	-	-	-	-	-	-	-	-
601-49400-611	E		Bond Interest		37,960	50,220	46,270	63,100	59,174	71,946	84,118	95,957	107,305
			2007 GO Revenue Note, PFA	$ 1,683									
			2008 GO Revenue Note, PFA	$ 29,783									
			2010A GO Utility Revenue Bonds - Water	$ -									
			2011 GO Water Revenue Bonds, PFA	$ 3,495									
			2013A GO Refunding - Water	$ 3,000									
601-49400-620	E		Fiscal Agent s Fees			685	495	700	590	685	685	689	687
601-49400-621	E		Bond Discount		-	-	-	-	-	-	-	-	-
601-49400-630	E		Amortization of Bond Discount		-	-	-	-	-	-	-	-	-
601-49400-700	E		Transfers (GENERAL)		-	-	-	-	-	-	4,564	4,429	4,534
601-49400-701	E		Equipment/Bldg Payments		-	-	-	-	-	-	-	-	-
601-49400-710	E		Transfer Debt from Government		-	-	-	-	-	-	-	-	-
601-49400-720	E		Operating Transfers		-	15,500	15,500	115,331	115,331	18,366	58,278	40,000	-
			Contribution to General Fund (920) Capital Purchases	$ -									
601		**TOTAL**	**WATER FUND EXPENDITURES**	**-7.37%**	**3,918,440**	**4,230,292**	**1,296,792**	**1,844,381**	**1,470,811**	**1,291,090**	**1,140,512**	**1,084,429**	**1,003,294**
601		**NET INCOME / (LOSS)**			**(2,056,090)**	**(2,321,792)**	**497,996**	**(78,831)**	**402,897**	**717,463**	**726,730**	**674,516**	**1,224,203**
601		**NET CASH FLOW / (LOSS)**			**(1,514,667)**	**(1,881,792)**	**937,996**	**351,169**	**987,301**	**1,169,109**	**1,154,079**	**1,099,785**	**1,631,539**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602			**SEWER FUND**										
602-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-
602-33439	R		PERA Pension Other Revenue		-	-	-	-	5,049	19	885	258	348
602-34000	R		Charges for Services		-	-	-	-	-	-	-	-	-
602-34115	R		Lease Revenue		-	-	-	-	-	-	-	-	-
602-34400	R		Collector Street Fee		-	-	-	-	-	-	-	-	-
602-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-
602-36100	R		Special Assessments		-	-	148	-	4	4,123	(396)	308	6
602-36200	R		Miscellaneous Revenues		-	-	-	-	-	80	-	-	-
602-36201	R		Refunds & Reimbursements		2,000	2,000	-	2,250	1,315	2,098	3,182	4,649	1,549
602-36210	R		Interest Earnings		164,200	205,200	243,020	75,000	290,128	256,441	(64,185)	3,395	60,218
602-36261	R		Contributions - Developer		-	-	-	-	-	131,225	258,000	157,400	510,000
602-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-	-
602-37153	R		Misc. Charges		-	-	-	-	-	-	-	-	-
602-37200	R		Sewer Sales		1,585,700	1,570,000	1,488,519	1,475,000	1,408,659	1,431,135	1,403,961	1,370,992	1,484,500
602-37228	R		Utility Trunk Fee		-	-	29,398	33,500	69,920	22,000	-	50,785	51,150
602-37251	R		Sewer Access Charge (SAC)		264,600	262,000	255,289	290,000	434,233	336,619	262,435	292,541	359,090
602-37252	R		Sewer Reconnection Chg		-	-	-	-	-	-	-	-	-
602-37260	R		Swr Penalty		5,750	5,750	10,823	5,750	8,238	5,817	5,215	4,915	1,059
602-37843	R		Bank Charges		-	-	-	-	-	-	-	-	-
602-39102	R		Sale of Property		-	-	-	-	-	-	-	-	-
602-39103	R		Insurance Proceeds		-	-	-	-	1,064	-	-	-	-
602-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-
602-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-
602-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-
602-39320	R		Reoffering Premium		-	-	-	-	-	-	-	-	-
602-39400	R		Loan Forgiveness		-	-	-	-	-	-	-	-	-
602-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-
602		**TOTAL**	**SEWER FUND REVENUES**		**2,022,250**	**2,044,950**	**2,027,196**	**1,881,500**	**2,218,610**	**2,189,558**	**1,869,097**	**1,885,243**	**2,467,919**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602			**SEWER FUND**										
602-49450-100	E		Wages & Salaries General		250,300	262,100	204,693	247,400	250,106	230,088	180,116	176,041	141,775
602-49450-101	E		PT Salaries & Wages		-	-	-	-	-	2,936	-	-	-
			Intern (50/50 - W/S)	$ -									
602-49450-102	E		Full-Time Employees OT		13,000	13,000	17,782	13,000	16,204	15,960	14,117	11,406	11,883
602-49450-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
602-49450-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-
602-49450-108	E		Wages & Salaries Admin		75,400	74,500	59,025	71,200	72,427	31,463	64,094	60,934	58,781
602-49450-112	E		Contracted Services		6,270	7,080	4,470	6,345	3,593	3,105	2,481	4,591	4,544
			Leaks/Breaks/Repairs	$ 1,500									
			Generator Service Agreement	$ 2,780									
			WWTP Meter Calibration	$ 1,000									
			City Code Update (30%)	$ 990									
602-49450-113	E		Clothing Replacement	1,000	1,000	1,160	1,132	925	949	1,103	130	108	211
602-49450-120	E		Employer Contrib Ret General		39,900	41,700	36,769	39,500	38,756	32,860	29,097	28,164	23,179
602-49450-128	E		Employer Contrib Ret Admin		11,400	11,300	10,298	10,800	10,454	10,190	9,064	7,767	7,783
602-49450-129	E		Pension Expense		-	-	-	-	15,209	17,785	15,357	179	9,567
602-49450-130	E		Employer Paid Ins General		88,200	78,600	78,167	80,400	84,556	71,410	57,318	51,011	37,965
602-49450-138	E		Employer Paid Ins Admin		20,500	19,200	18,013	19,600	19,116	18,079	16,802	11,152	10,758
602-49450-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	79
602-49450-150	E		OPEB Expense		-	-	-	-	16,325	978	(7,048)	8,910	(3,549)
602-49450-151	E		Worker s Comp Insurance		13,700	13,600	11,706	19,100	10,998	16,958	14,671	18,037	13,460
602-49450-155	E		Family and Medical Leave		1,287								
602-49450-208	E		Training and Instruction		4,200	4,200	6,039	3,650	2,101	1,099	2,046	4,159	1,158
			Training and Instruction	$ 3,750									
			Civic Systems Symposium - Util. Clerk	$ 450									
602-49450-211	E		S/W Billing Supplies	1,400	1,400	1,300	1,433	1,250	1,065	1,189	1,128	937	904
602-49450-212	E		Motor Fuels	2,000	2,000	3,200	1,161	4,500	944	3,061	4,507	2,909	2,035
602-49450-220	E		General Supplies		6,180	6,180	5,744	6,180	6,360	6,041	8,037	5,917	4,310
			PW Fire Ext Maintenance (1/3)	$ 180									
602-49450-221	E		Chemicals		80,000	80,000	66,203	70,000	62,876	83,689	66,380	62,025	47,425
602-49450-240	E		Small Tools and Minor Equip		2,850	1,650	1,289	3,350	3,213	1,268	1,611	1,404	1,667
			Tire /Balancer (1/6)	$ 850									
			Autel Scanners (1/6)	$ 1,000									
602-49450-260	E		Hauling		-	-	-	-	-	-	-	-	-

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602-49450-300	E		Professional Srvs (GENERAL)		142,330	2,310	3,740	1,820	2,187	1,921	2,848	971	1,076
			SCADA Upgrades	$ 15,000									
			WWTF Study	$ 125,000									
			Safety Training (12.5%)	$ 310									
			City Attorney	$ 500									
			WIN-911 (50%)	$ 400									
			CDL Drug Testing (30%)	$ 270									
			Continuing Disclosure Report	$ 850									
602-49450-301	E		Auditing and Acct g Services		4,625	4,625	2,635	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000									
			AUP (Agreed Upon Procedures)	$ 625									
602-49450-303	E		Engineering Fees		5,000	5,000	6,930	7,000	4,239	902	1,349	1,656	7,971
602-49450-305	E		Technology		16,120	14,135	16,608	12,890	10,419	12,065	9,508	6,000	5,359
			XBP Monthly eBill (35%)	$ 560									
			Caselle Annual Fee (18.95%)	$ 2,490									
			Meter Technology Service/Support (50%)	$ 6,000									
			ESRI - GIS MAPPING (15%)	$ 300									
			Civic Ready (10%)	$ 90									
			Mtg Packet Mgmt Software (10%)	$ 440									
			Laserfiche Support (10%)	$ 300									
			Revize (20%)	$ 1,120									
			WB IT Solutions (10%)	$ 4,580									
			Anti Spam Software	$ 40									
			Pagefreezer (10%)	$ 200									
602-49450-320	E		Communications (GENERAL)		3,830	3,780	3,208	3,270	3,738	3,115	3,077	3,154	3,120
			Landline Service	$ 1,330									
			Verizon (12.3%)	$ 2,500									
602-49450-322	E		Postage		5,800	5,800	6,997	5,100	4,279	6,883	4,707	3,735	3,573
602-49450-351	E		Legal Notices Publishing		200	200	-	200	-	58	166	25	390
602-49450-361	E		General Liability Ins	32,330	32,330	35,740	31,379	43,910	35,735	41,107	36,011	23,011	21,933
602-49450-380	E		Utilities	261,400	257,700	268,000	225,387	280,000	248,954	258,955	259,337	236,579	245,701
602-49450-400	E		Ground Maintenance		-	-	89	-	89	-	-	109	-
602-49450-401	E		Maint & Repairs - Bldgs.		5,100	5,100	6,644	5,100	6,566	6,994	6,906	2,978	3,044
			Garbage/Recycling Services	$ 1,610									
			Miscellaneous	$ 3,490									
602-49450-404	E		Repairs/Maint Machinery/Equip		34,000	34,000	29,939	29,500	49,774	53,300	19,215	5,299	37,395
			Auto Expense (20% From Admin)	$ 500									
			Hach HQ2200 Analyzer	$ 4,500									
			Miscellaneous	$ 29,000									
602-49450-405	E		Depreciation (GENERAL)		642,000	642,000	642,000	644,000	647,423	625,249	604,658	587,500	571,025
602-49450-410	E		Rentals		-	-	-	-	-	-	-	1,538	-
602-49450-415	E		Other Equipment Rentals		-	-	-	-	-	-	-	-	-
602-49450-417	E		Uniform Rentals		1,050	1,050	819	1,750	766	1,005	1,655	1,414	1,949

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602-49450-433	E		Dues and Subscriptions		1,810	1,810	1,838	1,735	2,858	1,701	1,766	1,807	1,689
			WWTF Hazardous Chemical	$ 25									
			WWTP Annual Permit Fee	$ 1,450									
			MN Rural Water Assn (50%)	$ 200									
			MN Wastewater Operators Assn.	$ 25									
			APWA (25%)	$ 110									
602-49450-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-
602-49450-438	E		Bank Charges		-	-	-	-	-	-	-	-	-
602-49450-492	E		Testing-Waste/Water		14,000	12,500	5,118	18,500	13,842	9,699	13,847	6,367	3,947
602-49450-494	E		Property Management		-	-	-	-	-	-	-	-	-
602-49450-500	E		Capital Expenditures		56,619	886	(17,798)	3,410	840	90,577	558	6,844	15,649
602-49450-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-
602-49450-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
602-49450-532	E		Improvement-Capital		-	-	-	-	-	-	-	-	-
602-49450-601	E		Debt Srv Bond Principal		245,000	355,000	-	385,000	-	-	-	-	-
			2010A GO Utility Revenue Bonds - Sewer	$ -									
			2014B GO Bonds - Sewer portion	$ -									
			2016A GO Sewer Revenue Bonds, PFA	$ 245,000									
602-49450-611	E		Bond Interest		20,200	26,440	24,840	35,320	33,751	42,351	53,878	58,940	66,124
			2010A GO Utility Revenue Bonds - Sewer	$ -									
			2014B GO Bonds - Sewer portion	$ -									
			2016A GO Sewer Revenue Bonds, PFA	$ 20,200									
602-49450-620	E		Fiscal Agent s Fees		700	700	495	700	1,063	699	688	301	303
602-49450-621	E		Bond Discount		-	-	-	-	-	-	-	-	-
602-49450-630	E		Amortization of Bond Discount			(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)
602-49450-700	E		Transfers (GENERAL)		-	-	-	-	-	-	36,486	35,431	36,273
602-49450-710	E		Transfer Debt from Government		-	-	-	-	-	-	-	-	-
602-49450-720	E		Operating Transfers		-	15,500	15,500	132,251	132,251	16,507	58,278	35,000	-
			Contribution to General Fund (920) Capital Purchases	$ -									
602		**TOTAL**	**SEWER FUND EXPENDITURES**		**2,106,001**	**2,047,328**	**1,524,275**	**2,207,163**	**1,812,397**	**1,721,064**	**1,593,377**	**1,472,253**	**1,398,612**
602		**NET INCOME / (LOSS)**			**(83,751)**	**(2,378)**	**502,921**	**(325,663)**	**406,213**	**468,494**	**275,721**	**412,990**	**1,069,307**
602		**NET CASH FLOW / (LOSS)**			**558,249**	**633,604**	**1,138,904**	**312,319**	**1,079,152**	**1,106,488**	**882,670**	**1,003,562**	**1,640,332**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
603			**STORM WATER FUND**										
603-31051	R		Tax Increments - Delinquent		-	-	-	-	-	-	-	-	-
603-31300	R		General Sales and Use Tax		-	-	-	-	-	-	-	-	-
603-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-
603-33439	R		PERA Pension Other Revenue		-	-	-	-	1,164	4	147	41	91
603-36100	R		Special Assessments		-	-	78	-	32	5,649	(857)	125	72
603-36200	R		Miscellaneous Revenues		-	-	-	-	-	1,020	-	-	-
603-36201	R		Refunds & Reimbursements		-	-	-	25	88	8	40	56	26
603-36210	R		Interest Earnings		39,000	37,600	50,101	10,000	56,175	46,943	(8,470)	564	7,164
603-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-	-
603-37300	R		Stormwater Sales		249,200	248,600	261,398	275,000	246,796	270,236	320,313	389,958	367,688
603-37360	R		Stormwater Penalty			1,500	2,068	1,500	5,214	1,511	1,700	1,783	279
603-39103	R		Insurance Proceeds		-	-	-	-	3,463	-	-	-	-
603-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-
603		**TOTAL**	**STORM WATER FUND REVENUES**		**288,200**	**287,700**	**313,644**	**286,525**	**312,932**	**325,372**	**312,872**	**392,528**	**375,320**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
603			**STORM WATER FUND**										
603-49500-100	E		Wages & Salaries General		61,800	65,500	47,573	60,140	60,290	44,042	32,010	30,731	40,777
603-49500-102	E		Full-Time Employees OT		1,000	1,000	272	1,000	-	84	344	7	-
603-49500-108	E		Wages & Salaries Admin		-	-	-	-	-	-	-	-	-
603-49500-112	E		Contracted Services		330	600	279	320	262	14,232	239	430	-
			City Code Update (10%)	$ 330									
603-49500-113	E		Clothing Replacement	170	170	190	189	175	159	185	22	18	35
603-49500-120	E		Employer Contrib Ret General		9,600	10,200	7,956	9,400	8,938	6,530	4,797	4,490	6,075
603-49500-130	E		Employer Paid Ins General		22,500	20,500	17,374	18,510	18,733	16,019	9,240	7,859	9,937
603-49500-128	E		Employer Contrib Ret Admin		-	-	-	-	-	-	-	-	-
603-49500-129	E		Pension Expense		-	-	-	-	8,462	8,192	3,202	(12,616)	(6,435)
603-49500-138	E		Employer Paid Ins Admin		-	-	-	-	-	-	-	-	-
603-49500-150	E		OPEB Expense		-	-	-	-	3,009	2,054	(949)	(1,414)	(613)
603-49500-151	E		Worker s Comp Insurance		2,200	2,600	2,236	3,600	2,073	3,216	2,253	2,774	2,320
603-49500-151	E		Family and Medical Leave		239								
603-49500-208	E		Training and Instruction		1,600	1,600	394	1,600	97	850	2,368	104	478
			Civic Systems Symposium - Util. Clerk	$ 100									
			MS4 Training	$ 1,500									
603-49500-211	E		S/W Billing Supplies	300	300	300	318	300	237	264	251	208	206
603-49500-212	E		Motor Fuels	600	600	1,800	645	2,200	525	1,694	2,173	1,460	1,003
603-49500-220	E		General Supplies		1,000	1,000	1,029	500	113	3,513	678	592	395
603-49500-230	E		Salt/Sand		-	-	664	-	-	26	-	-	181
603-49500-231	E		Street Maintenance		3,500	-	-	-	-	-	-	-	-
603-49500-240	E		Small Tools and Minor Equip		2,850	1,000	(12)	1,450	694	-	514	265	728
			Tire /Balancer (1/6)	$ 850									
			Autel Scanners (1/6)	$ 1,000									
603-49500-300	E		Professional Srvs (GENERAL)		7,750	17,730	641	7,690	282	832	8,144	7,429	4,199
			City Attorney	$ 500									
			MS4 Stormwater Permit Application	$ -									
			Engineering - MS4 Assistance	$ 7,000									
			CDL Drug Testing (10%)	$ 90									
			Safety Training (6.25%)	$ 160									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
603-49500-301	E		Auditing and Acct g Services		4,625	4,625	2,635	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000									
			AUP (Agreed Upon Procedures)	$ 625									
603-49500-303	E		Engineering Fees		5,000	5,000	983	5,000	8,663	2,793	2,695	4,738	8,098
603-49500-305	E		Technology		2,020	1,690	1,650	1,470	1,464	1,364	1,389	953	894
			Verizon (2.5%)	$ 500									
			XBP Monthly eBill (10%)	$ 160									
			Caselle Annual Fee (10.05%)	$ 1,320									
			Anti Spam Software	$ 40									
603-49500-322	E		Postage		1,100	1,300	1,553	1,000	950	1,527	1,046	830	794
603-49500-351	E		Legal Notices Publishing		150	150	-	200	4	68	143	-	-
603-49500-361	E		General Liability Ins	280	280	300	278	330	296	312	318	272	273
603-49500-380	E		Utilities	3,000	3,000	3,400	2,982	4,400	2,938	3,263	3,846	4,800	4,648
603-49500-400	E		Ground Maintenance		500	500	-	2,500	-	-	5,920	-	-
603-49500-404	E		Repairs/Maint Machinery/Equip		20,000	20,000	21,407	25,000	14,836	29,498	18,693	7,977	8,662
603-49500-405	E		Depreciation (GENERAL)		95,000	90,000	90,000	81,000	86,358	86,358	72,869	73,452	62,905
603-49500-410	E		Rentals		-	-	-	-	-	-	-	-	-
603-49500-417	E		Uniform Rentals		180	180	137	325	128	168	277	226	303
603-49500-433	E		Dues and Subscriptions		400	1,100	1,315	1,100	920	760	756	686	704
			MS4 Stormwater Permit	$ 400									
			MCSC Membership	$ -									
603-49500-437	E		Other Miscellaneous		2,000	2,000	1	2,000	8	-	-	-	-
			Public Outreach Education	$ 2,000									
603-49500-495	E		Rain Garden		1,000	5,000	-	5,000	-	-	-	-	-
603-49500-500	E		Capital Expenditures		13,260	12,479	282	14,665	-	-	277	5,608	3,602
603-49500-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
603-49500-700	E		Transfers (GENERAL)		-	15,500	15,500	16,920	16,920	1,829	-	65,000	-
			Contribution to General Fund (920) Capital Purchases										
603		**TOTAL**	**STORM WATER FUND EXPENDITURES**		**263,954**	**287,244**	**218,281**	**272,320**	**241,749**	**234,407**	**178,062**	**210,842**	**154,339**
603		**NET INCOME / (LOSS)**			**24,246**	**456**	**95,364**	**14,205**	**71,183**	**90,964**	**134,810**	**181,686**	**220,980**
603		**NET CASH FLOW / (LOSS)**			**119,246**	**90,456**	**185,364**	**95,205**	**157,541**	**177,322**	**207,679**	**241,108**	**276,837**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609			**MUNICIPAL LIQUOR FUND**										
609-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-
609-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-
609-33439	R		PERA Pension Other Revenue		-	-	-	-	7,086	28	1,410	388	561
609-34101	R		Rent Revenue		-	-	-	-	-	-	-	-	-
609-36200	R		Miscellaneous Revenues		-	-	91	-	-	-	60	1,000	243
609-36201	R		Refunds & Reimbursements			500	-	-	823	214	5,517	712	249
609-36202	R		Loan Payments		-	-	-	-	-	-	-	-	-
609-36210	R		Interest Earnings		35,000	49,000	40,562	25,000	66,666	61,219	(8,062)	1,747	8,812
609-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-	-
609-37811	R		Liquor Sales -Off Sale		2,276,000	2,276,000	2,113,855	2,042,000	2,145,385	2,078,772	1,856,204	1,380,092	1,282,972
609-37812	R		Beer Sales -Off Sale		2,784,000	2,784,000	2,410,603	2,726,000	2,519,061	2,542,050	2,478,145	2,136,813	2,088,277
609-37813	R		Wine Sales -Off Sale		695,000	695,000	618,082	664,000	626,373	634,256	603,503	404,009	381,693
609-37814	R		Cannabis Sales -Off Sale		200,000	26,000	259,038	60,000	169,772	24,096	-	-	-
609-37815	R		Other Merchandise -Off Sale		303,000	303,000	271,348	294,000	278,849	276,785	267,190	211,849	202,184
609-37816	R		Ice Sales		26,000	26,000	21,044	23,000	20,550	23,727	21,280	23,903	22,441
609-37840	R		Cash Over - (Short)		-	-	-	-	-	-	-	-	-
609-37841	R		Refunds		250	500	48	-	322	408	606	498	(2,300)
609-37842	R		NSF Checks		-	-	-	-	-	-	-	-	-
609-37843	R		Bank Charges		-	-	-	-	-	-	-	-	-
609-37844	R		Error Adjustment		-	-	-	-	-	-	-	-	-
609-37845	R		Display Revenue		150	150	150	150	150	150	150	-	-
609-39102	R		Sale of Property		-	-	-	-	-	-	-	397,150	-
609-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-
609-39201	R		Transfer from General Fund		25,765	25,765	(0)	25,765	-	0	-	-	-
609-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-
609		**TOTAL**	**MUNICIPAL LIQUOR FUND REVENUES**		**6,345,165**	**6,185,915**	**5,734,820**	**5,859,915**	**5,835,037**	**5,641,706**	**5,226,002**	**4,558,160**	**3,985,132**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609			**MUNICIPAL LIQUOR FUND**										
609-49750-100	E		Wages & Salaries General		301,400	295,500	242,140	278,500	281,961	253,848	206,486	155,409	168,390
609-49750-101	E		Part Time Salaries and Wages		124,700	117,800	102,675	113,900	98,858	106,730	110,963	100,096	73,255
609-49750-102	E		Full-Time Employees OT		-	-	14,629	-	13,331	12,397	12,636	19,136	6,834
609-49750-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-
609-49750-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-
609-49750-108	E		Wages & Salaries Admin		62,800	62,300	48,122	59,400	60,849	26,056	53,109	50,387	48,788
609-49750-112	E		Contracted Services		-	-	-	-	-	-	-	156	7,684
609-49750-120	E		Employer Contrib Ret General		64,600	62,200	56,818	59,100	54,392	49,307	46,315	42,381	37,470
609-49750-128	E		Employer Contrib Ret Admin		9,600	9,500	8,504	9,000	8,738	8,477	7,459	6,274	6,462
609-49750-129	E		Pension Expense		-	-	-	-	6,267	14,138	35,149	(13,494)	9,600
609-49750-130	E		Employer Paid Ins General		102,000	95,200	90,217	97,200	93,375	83,372	75,168	51,693	48,797
609-49750-138	E		Employer Paid Ins Admin		14,400	13,500	12,329	13,800	13,305	12,586	11,604	6,908	6,843
609-49750-142	E		Unemployment Comp Benefit Pymt		-	-	371	-	878	-	-	-	78
609-49750-150	E		OPEB Expense		-	-	-	-	15,257	(2,359)	1,252	1,871	(5,051)
609-49750-151	E		Worker s Comp Insurance		15,800	13,400	11,537	18,900	10,883	14,973	14,210	16,277	13,926
609-49750-155	E		Family and Medical Leave		1,858								
609-49750-200	E		Office Supplies (GENERAL)		2,000	2,000	1,990	2,000	1,583	1,380	7,481	7,411	5,775
609-49750-208	E		Training and Instruction		4,450	2,775	1,435	2,775	2,048	2,554	1,923	-	3
			MMBA Conference	$ 2,300									
			Alcohol/Food/Wine Server Training	$ 500									
			Regional Meeting/Misc Training	$ 150									
			BARC Conference	$ 1,500									
609-49750-210	E		Operating Supplies		10,000	10,000	7,618	10,000	8,999	8,069	-		
609-49750-251	E		Liquor For Resale	1,600,100	1,600,100	1,600,100	1,392,956	1,392,000	1,555,309	1,461,273	1,265,428	1,001,648	875,425
609-49750-252	E		Beer For Resale	2,199,500	2,199,500	2,199,500	1,809,386	2,102,700	1,959,685	2,008,632	1,911,526	1,641,318	1,597,858
609-49750-253	E		Wine For Resale	456,700	456,700	456,700	376,480	396,500	423,230	417,105	360,461	296,802	245,646
609-49750-254	E		Cannabis For Resale	150,000	150,000	19,000	167,487	43,000	118,809	15,113	-	-	-
609-49750-257	E		Ice For Resale	14,100	14,100	14,100	12,356	13,000	13,082	12,919	11,858	12,346	10,824
609-49750-259	E		Other For Resale	196,300	196,300	196,300	157,857	184,400	166,429	179,238	167,637	147,827	144,718
609-49750-260	E		Hauling	22,500	22,600	22,500	19,885	22,100	20,684	20,514	20,118	15,914	12,416
609-49750-300	E		Professional Srvs (GENERAL)		960	940	379	850	1,123	716	1,245	1,774	620
			Safety Training (12.5%)	$ 310									
			Miscellaneous	$ 650									
609-49750-301	E		Auditing and Acct g Services		4,625	4,625	2,635	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000									
			AUP (Agreed Upon Procedures)	$ 625									

Acct Number	Type	Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609-49750-305	E	Technology		12,580	12,359	9,624	11,280	10,187	7,881	10,402	11,309	6,071
		WB IT Solutions (10%)	$ 4,580									
		Laserfiche Support (10%)	$ 300									
		Revize (5.0%)	$ 280									
		ESRI - GIS MAPPING (10%)	$ 200									
		Civic Ready (10%)	$ 90									
		Mtg Packet Mgmt Software (10%)	$ 440									
		Caselle Annual Fee (7.15%)	$ 940									
		City Hive Subscription	$ 1,200									
		Anti Spam Software	$ 30									
		RITE POS Subscription	$ 4,320									
		Pagefreezer (10%)	$ 200									
609-49750-320	E	Communications (GENERAL)		4,100	4,400	4,636	4,400	4,165	4,187	2,277	3,336	2,367
		Verizon (3.4%)	$ 700									
		Liquor Store Phone System	$ 900									
		Internet	$ 2,500									
609-49750-322	E	Postage		-	-	31	-	-	-	-	23	-
609-49750-340	E	Advertising		15,000	15,000	8,900	13,000	10,774	10,633	7,111	5,980	4,771
609-49750-351	E	Legal Notices Publishing		1,000	1,000	-	1,000	-	299	973	1,713	934
609-49750-361	E	General Liability Ins	9,910	9,910	10,670	9,900	10,800	10,660	10,001	8,022	3,484	3,369
609-49750-364	E	Dram Shop	5,600	5,600	5,340	5,594	5,190	5,338	4,714	3,993	3,647	2,988
609-49750-380	E	Utilities	24,400	24,400	24,100	22,102	27,000	23,527	23,265	25,019	19,118	14,827
609-49750-400	E	Ground Maintenance		1,000	1,000	-	750	339	13	463	75	125
609-49750-401	E	Maint & Repairs - Bldgs.		8,310	8,310	7,550	6,580	11,147	8,983	6,913	4,731	5,211
		Cleaning Services	$ 950									
		Rug Service	$ 2,800									
		Garbarge/Recycling Services	$ 2,060									
		Miscellaneous	$ 2,500									
609-49750-404	E	Repairs/Maint Machinery/Equip		3,000	3,000	813	2,000	996	508	2,132	28	1,251
		Auto Expense (20% From Admin)	$ 500									
		Miscellaneous	$ 2,500									

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609-49750-405	E		Depreciation (GENERAL)		75,000	75,000	75,000	87,500	70,674	70,675	583	18,928	20,034
609-49750-431	E		Over/Short		-	-	65	-	(303)	(769)	64	(72)	56
609-49750-433	E		Dues and Subscriptions		6,920	6,855	5,092	4,270	3,944	3,091	3,106	2,554	2,112
			MMBA	$ 5,700									
			Cannabis Registration	$ 650									
			Buyer's Card MOOFSL	$ 20									
			Music License (ASCAP) & Streaming (63%)	$ 400									
			Tobacco License	$ 150									
609-49750-437	E		Other Miscellaneous		750	750	446	750	1,666	617	1,735	-	-
609-49750-438	E		Bank Charges	116,400	116,400	107,400	112,534	97,200	101,253	93,384	84,545	68,544	68,983
609-49750-443	E		Check Recovery Fee		-	-	-	-	-	-	-	-	-
609-49750-490	E		Donations-Organizations		-	-	(3,210)	-	-	(1)	(498)	-	-
609-49750-493	E		Alarm System		2,000	2,000	1,186	2,500	1,090	779	2,488	871	1,389
609-49750-500	E		Capital Expenditures		812	38,763	35,264	1,750	(157)	7,032	-	-	3,635
609-49750-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-
609-49750-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-
609-49750-601	E		Debt Srv Bond Principal		200,000	195,000	-	190,000	-	-	-	-	
609-49750-611	E		Bond Interest		48,700	52,600	52,427	56,400	56,231	60,031	63,114	34,337	
609-49750-620	E		Fiscal Agent s Fees		1,800	1,800	2,000	1,800	1,800	1,800	1,800		
609-49750-621	E		Bond Discount		-	-	-	-	-	-	-	58,553	
609-49750-720	E		Operating Transfers		500,000	420,000	420,000	533,745	533,745	420,000	350,000	747,150	350,000
609		**TOTAL**	**MUNICIPAL LIQUOR FUND EXPENDITURES**		**6,395,775**	**6,183,287**	**5,307,759**	**5,881,565**	**5,780,542**	**5,438,898**	**4,900,821**	**4,550,405**	**3,808,655**
609		**NET INCOME / (LOSS)**			**(50,610)**	**2,628**	**427,061**	**(21,650)**	**54,495**	**202,808**	**325,182**	**7,756**	**176,477**
609		**NET CASH FLOW / (LOSS)**			**(175,610)**	**77,628**	**502,061**	**65,850**	**146,693**	**285,262**	**362,166**	**15,061**	**201,060**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
614			**CITY TECHNOLOGY IMPROVEMENT**										
614-33621	R		Cable Franchise Fee		20,500	20,500	16,760	23,400	19,251	22,723	25,029	26,366	26,141
614-36210	R		Interest Earnings	100	100	100	951	250	510	86	(87)	4	123
614		**TOTAL**	**CITY TECHNOLOGY REVENUES**		**20,600**	**20,600**	**17,711**	**23,650**	**19,761**	**22,809**	**24,942**	**26,370**	**26,264**
614			**CITY TECHNOLOGY IMPROVEMENT**										
614-49845-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	-	-
614-49845-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-
614-49845-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-
614-49845-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-	-
614-49845-500	E		Capital Expenditures		9,569	8,897	10,208	16,300	15,273	10,585	46,394	24,375	23,122
614-49845-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-
614		**TOTAL**	**CITY TECHNOLOGY EXPENDITURES**		**9,569**	**8,897**	**10,208**	**16,300**	**15,273**	**10,585**	**46,394**	**24,375**	**23,122**
614		**NET INCOME / (LOSS)**			**11,031**	**11,703**	**7,503**	**7,350**	**4,488**	**12,224**	**(21,452)**	**1,995**	**3,143**
920			**CAPITAL MAINTENANCE/REPLACEMENT**										
920-31000	R		General Property Taxes	$ 401,700	401,700	390,000	390,000	360,000	360,000	177,500	451,900	438,700	256,000
920-33418	R		Muni State Aid St Maintenance		-	-	-	-	-	-	-	-	-
920-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-
920-36100	R		Special Assessments		-	-	1,234	-	1,345	17,483	6,624	11,708	12,579
920-36201	R		Refunds & Reimbursements		-	-	-	-	-	400	-	-	-
920-36210	R		Interest Earnings		7,800	15,200	23,283	4,000	27,805	51,803	1,812	11	12,010
920-36230	R		Contributions and Donations		-	-	-	-	-	12,950	-	(685)	4,522
920-39102	R		Sale of Property		2,000	122,000	15,200	122,000	18,277	2,235	-	1,350	1,325
920-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-
920-39203	R		Transfer from Other Fund	-		46,500	46,851	264,502	280,398	36,702	195,599	397,150	-
920		**TOTAL**	**CAPITAL IMPROVEMENT REVENUES**		**411,500**	**573,700**	**476,569**	**750,502**	**687,825**	**299,073**	**655,934**	**848,233**	**286,436**
920			**CAPITAL MAINTENANCE/REPLACEMENT**										
920-41110-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	46	-	-	-
920-41110-500	E		Capital Expenditures		-	-	-	-	-	-	6,865	-	-
920-41200-500	E		Capital Expenditures			8,000	-	-	-	-	-	6,902	
920-41500-300	E		Professional Srvs (GENERAL)			1,032	2	-	2	4	5	6	10
920-41500-500	E		Capital Expenditures		1,063	1,032	-	-	11,610	30,894	-	709	58
920-41910-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
920-41941-500	E		Capital Expenditures		36,896	42,986	13,327	-	175,292	1,374,446	18,804	1,195	31,257
920-42110-500	E		Capital Expenditures		122,199	133,534	117,220	280,234	272,976	321,125	83,376	1,577,386	84,593
920-42401-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
920-43010-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
920-43100-500	E		Capital Expenditures		62,839	112,102	238,424	725,324	558,219	8,298	20,971	5,720	56,686
920-43160-500	E		Capital Expenditures		19,839	22,721	2,341	10,927	25,190	-	17,558	22,826	240
920-43210-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
920-45186-500	E		Capital Expenditures		1,845	65,792	30,858	-	-	19,425	33,147	28,774	-
920-45200-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-
920-45300-500	E		Capital Expenditures		59,280	79,024	54,403	7,500	46,637	84,608	23,623	293,803	26,500
920-49110-720	E		Operating Transfers		-	-	-	8,300	8,300	6,300	-	-	82,026
920		**TOTAL**	**CAPITAL IMPROVEMENT EXPENDITURES**		**303,961**	**466,223**	**456,575**	**1,032,285**	**1,098,226**	**1,845,144**	**204,349**	**1,937,321**	**281,370**
920		**NET INCOME / (LOSS)**			**107,539**	**107,477**	**19,994**	**(281,783)**	**(410,401)**	**(1,546,072)**	**451,585**	**(1,089,087)**	**5,066**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
929			**2010B GO IMPR REFUNDING BONDS**										
929-31000	R		General Property Taxes		-	-	-	-	-	-	-	-	85,000
929-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-
929-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-
929-33403	R		LGA-Market Value Credit		-	-	-	-	-	-	-	-	-
929-36100	R		Special Assessments		-	-	-	-	-	-	-	-	-
929-36210	R		Interest Earnings		-	-	-	-	-	-	(726)	244	11,714
929-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-
929-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-
929		**TOTAL**	**2010B GO IMPR BOND REVENUES**		**-**	**-**	**-**	**-**	**-**	**-**	**(726)**	**244**	**96,714**
929			**2010B GO IMPR REFUNDING BONDS**										
929-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	156	382
929-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	-	-	375,000	365,000
929-47000-611	E		Bond Interest		-	-	-	-	-	-	-	12,000	22,950
929-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	-	495
929		**TOTAL**	**2010B GO IMPR BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**387,156**	**388,827**
929		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**-**	**-**	**(726)**	**(386,912)**	**(292,113)**
930			**2011A IMPROVEMENT BOND**										
930-31000	R		General Property Taxes		-	-	-	-	-	-	-	9,367	7,805
930-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-
930-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-
930-33403	R		LGA-Market Value Credit		-	-	-	-	-	-	-	-	-
930-33419	R		Municipal State Aid Construct.		-	-	-	-	-	-	-	-	-
930-36100	R		Special Assessments		-	-	-	-	-	-	706	16,166	17,348
930-36210	R		Interest Earnings		-	-	-	-	-	-	(468)	(30)	1,687
930-39203	R		Transfer from Other Fund		-	-	-	-	-	-	41,050	39,860	40,807
930-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-
930-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND REVENUES**		**-**	**-**	**-**	**-**	**-**	**-**	**41,289**	**65,363**	**67,648**
930			**2011A IMPROVEMENT BOND**										
930-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	189	418
930-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	-	90,000	85,000	85,000
930-47000-611	E		Bond Interest		-	-	-	-	-	-	1,215	3,578	5,681
930-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	495	495
930-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**-**	**-**	**91,215**	**89,262**	**91,594**
930		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**-**	**-**	**(49,926)**	**(23,899)**	**(23,947)**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 Budget	2025 BUDGET	2025 YTD	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
931			**2021A GO TAX ABATEMENT BONDS**										
931-31000	R		General Property Taxes	$ 204,960	204,960	203,385	203,385	201,705	201,705	210,630	223,821	222,036	225,501
931-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-
931-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-
931-36210	R		Interest Earnings		500	6,400	7,097	500	8,200	8,043	(1,919)	(102)	1,230
931-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	1,445,000	-
931		**TOTAL**	**2021A GO ABATEMENT BOND REVENUES**		**205,460**	**209,785**	**210,482**	**202,205**	**209,905**	**218,673**	**221,902**	**1,666,934**	**226,731**
931			**2021A GO TAX ABATEMENT BONDS**										
931-47000-300	E		Professional Srvs (GENERAL)		500	500	-	450	488	488	446	42,985	382
931-47000-601	E		Debt Srv Bond Principal		175,000	170,000	170,000	175,000	175,000	165,000	1,640,000	165,000	160,000
931-47000-611	E		Bond Interest		16,950	20,400	20,400	23,850	23,850	27,250	41,294	48,113	51,363
931-49008-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-
931-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
931		**TOTAL**	**2021A GO ABATEMENT BOND EXPENDITURES**		**192,450**	**190,900**	**190,400**	**199,300**	**199,338**	**192,738**	**1,681,740**	**256,097**	**211,745**
931		**NET INCOME / (LOSS)**			**13,010**	**18,885**	**20,082**	**2,905**	**10,568**	**25,936**	**(1,459,838)**	**1,410,837**	**14,986**
932													
932-31000	R		General Property Taxes		-	-	-	-	-	48,337	49,329	50,227	51,006
932-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-
932-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-
932-36210	R		Interest Earnings		-	-	327	250	707	1,492	59	(31)	179
932-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-
932-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-
932-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND REVENUES**		**-**	**-**	**327**	**250**	**707**	**49,829**	**49,388**	**50,196**	**51,185**
932			**2014B GO IMPROVEMENTS BONDS**										
932-47000-300	E		Professional Srvs (GENERAL)		-	-	-	450	488	488	446	156	382
932-47000-601	E		Debt Srv Bond Principal		-	-	-	45,000	45,000	45,000	45,000	45,000	45,000
932-47000-611	E		Bond Interest		-	-	-	518	518	1,508	2,408	3,206	3,904
932-47000-620	E		Fiscal Agent s Fees		-	-	-	-	80	101	112	-	-
932-47000-621	E		Bond Discount		-	-	-	-	-	-	-	-	-
932-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-
932-47000-720	E		Operating Transfers		-	-	351	-	15,896	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND EXPENDITURES**		**-**	**-**	**351**	**45,968**	**61,981**	**47,096**	**47,965**	**48,363**	**49,286**
932		**NET INCOME / (LOSS)**			**-**	**-**	**(24)**	**(45,718)**	**(61,274)**	**2,733**	**1,423**	**1,834**	**1,899**