



COTTAGE GROVE CITY COUNCIL
12800 RAVINE PARKWAY SOUTH
COTTAGE GROVE, MINNESOTA 55016
TRAINING ROOM - 5:30 PM

July 23, 2025

- 1 Call to Order
- 2 Workshops - Open to Public
 - A 2026 Budget Workshop
Staff Recommendation: Provide staff with feedback and direction regarding the 2026 Budget.
- 3 Adjournment



City Council Action Request

2.A.

Meeting Date 7/23/2025

Department Finance

Agenda Category Action Item

Title 2026 Budget Workshop

Staff Recommendation Provide staff with feedback and direction regarding the 2026 Budget.

Budget Implication N/A

Attachments	1.	CC memo council budget workshop 07-23-2025
	2.	01 Fund Balance Summary
	3.	02 General Fund Revenue Summary
	4.	03 General Fund Expenditure Summary
	5.	04 Personnel Schedule 2026&2027 Budget
	6.	05 General Fund Community Development Budgets (Planning & Inspections)
	7.	06 General Fund Parks & Recreation Budgets
	8.	07 Fund 250-Ice Arena Fund (Special Revenue Fund)
	9.	08 Fund 255-Golf Course Fund (Special Revenue Fund)
	10.	09 General Fund Public Safety Budgets (Police, Fire, Animal Control, Emer Mgmt)
	11.	10 Fund 240-Forfeiture Fund (Special Revenue Fund)
	12.	11 Fund 245-Opioid Settlement Fund (Special Revenue Fund)
	13.	12 Fund 660-Ambulance Fund (Enterprise Fund)
	14.	13 2026 Budget Additions
	15.	14 2027 Budget Additions
	16.	15 Equipment Replacement Fund
	17.	16 Police Vehicle Summary and Equipment Forms
	18.	17 Fire Vehicle Summary and Equipment Forms
	19.	18 EMS Vehicle Summary and Equipment Forms



To: Mayor and City Council Members
Jennifer Levitt, City Administrator

From: Brenda Malinowski, Finance Director

Date: July 23, 2025

Subject: 2026 Budget Workshop/Property Tax Levy direction

INTRODUCTION

The 2026 Budget process requires planning and consensus throughout the process to effectively evaluate the service level impacts and property tax implications. A budget workshop was held with the Council in April. The preliminary 2026 Budget that will be presented during the next two weeks of workshops, is based on that direction to increase the city property taxes on the median home by \$100.

Taxable Values

Preliminary estimates from Washington County reflect a 6.13% increase in taxable value (tax capacity). These values are preliminary, and another estimate will be released by the County in mid-August.

Preliminary Values	Final Pay 2025	Preliminary Pay 2026	% Change
Estimated Market Values	\$6,369,508,200	\$6,753,015,800	6.02%
Taxable Market Values	\$6,120,695,600	\$6,502,205,500	6.23%
New Construction	\$175,296,900	\$168,998,500	-3.59%
Tax Capacity	\$68,560,468	\$72,763,498	6.13%

3% of change is due to new construction and 3% is due to other (appreciation of existing property).

Financial Management Plan (FMP)

The FMP was completed in 2023 and included all current and future operating costs, the capital improvement plan, existing and future debt, and tax base growth. The FMP is based on certain assumptions such as expenditure increases at 4% and non-property tax revenue increases at 2%. The FMP included one new position per year. As a reminder the FMP targets a city property tax increase of \$100 per year on the median home but a \$110 increase was needed in the first year in the FMP.

Based on the preliminary values from the County and the proposed property tax levy of 9.18%, the tax impacts for the median home is shown below. This meets the targets that Council provided.

Median Home	2024	2025	2026 Proposed	Average
Median Home	\$365,200	\$354,500	\$368,400	
City Taxes	\$1,184	\$1,264	\$1,383	
\$ Increase	\$71	\$80	\$100	\$84

Property Tax Levy

Cottage Grove prepares a two-year operating budget to allow a better ability to forecast revenue and expenditure trends, and to understand the impact of the budget and property tax levy over a two-year cycle. Therefore, when the 2025 budget was prepared, a preliminary 2026 budget was prepared in tandem and included a property tax levy increase of 12.93%, with an increase to the median home of \$130. Based on feedback from the City Council during the budget kickoff workshop, the property tax levy has been lowered in order for the median home to experience a property tax increase of \$100. This has impacted the 2026 budget expenditures including equipment, which will be communicated during the upcoming budget workshops.

This property tax levy can continue to change throughout the budget process as the budget is evaluated and refined. In addition, council budget priorities and direction will have an impact on the proposed property tax levy.

	2025 Budget	2026 Proposed from Fall 2024	2026 Proposed Summer 2025	2027 Proposed Summer 2026
General Fund Operating Levy	\$21,667,300	\$23,692,300	\$23,503,900	\$26,024,600
Public Safety/City Hall Levy	300,000	300,000	350,000	350,000
Equipment Replacement Levy	321,000	584,000	-	900,000
EDA Levy	137,500	187,500	187,500	237,500
Park Improvement Levy		190,000	65,000	190,000
Debt Levy	\$3,564,800	\$4,414,545	4,278,600	4,139,450
Debt Levy for debt issued in 2026				695,283
Total Property Tax Levy before HRA	\$25,990,600	29,368,345	28,385,000	32,536,833
% Increase	12.39%	13.00%	9.21%	14.63%
HRA Levy	137,500	137,500	142,500	146,000
Total Property Tax Levy	\$26,128,100	\$29,505,845	28,527,500	32,682,833
% Increase	12.98%	12.93%	9.18%	14.57%*

*Increase of 14.57% based on the 2026 proposed property tax levy from summer 2025.

One-time public safety aid

\$1,733,090 in one-time public safety aid was received in 2023. These funds were identified to be utilized in the 2024 to 2026 budgets as detailed below. The aid granted the city the opportunity to hire these positions in an earlier budget cycle than would have been possible without the one-time public safety aid.

Description	2024 Budget	2025 Budget	2026 Budget
Police Officers (2 FTE's)	\$205,600	\$116,000	\$63,800
Firefighter/Paramedics (3 FTE's)	222,750	156,750	88,937
Fire staffing plan	64,000		
Paramedic school for PT firefighters		36,000	
Deputy Fire Chief		177,000	183,300
Standards of coverage study		50,000	
Toughbook computers and watchguard	188,000	103,000	79,990
Total	\$680,350	\$638,750	\$414,027

As expected, there will be a property tax impact of adding these items to the property tax levy as the one-time public safety aid is depleted. With the decline in this allocation, there will be an impact on the property tax levy for both 2026 (.86%) and 2027 (1.5%).

Other Considerations

As in any budget process there are many initiatives and projects that must be considered as these items have a levy impact. A listing of those items are below.

- Salaries for existing employees
 - Labor contracts for all unions have been settled for 2026. The COLA of 3% and market rate adjustment of 3% have been included in the 2026 property tax levy.
- Personnel
 - To achieve the 9.18% property tax levy increase, it is proposed to leave the EDA Director position vacant. In addition, it is proposed to keep one police officer position vacant in 2026 in order to fund a police officer position that was accelerated as a hire in 2025 to fill a temporary 2025 vacancy in the department.
 - New positions in the 2026 budget include:
 - Building Inspector (funded with large permit from 2025 for project that will occur from 2025-2028). This position was removed from the 2024 budget, and it is being added back as part of the 2026 budget.
 - Engineering Technician (funded with ROW permit revenue from the broadband fiber project)
 - Three 6-month seasonal positions in parks (partially funded with increased park and recreation revenues)
 - New positions in the 2027 budget include:
 - Fill EDA Director position
 - Police officer (49th Officer)
 - Police Officer (50th Officer with October 1st Start-partially funded with COPS grant)
 - Human Resources Director
 - Accountant

- Paid family and medical leave
 - The state-administrated paid family and medical leave insurance will begin January 1, 2026, unless the state delays, modifies, or revokes this program. Currently, there is not a city exemption. While the leave program started with a contribution of .7%, this amount increased to .88% by DEED. 50% of this premium can be paid by the employee and this has been included in the most recent union contracts. The employer portion for the General Fund has been added to the property tax levy, and the other operating budgets include these premiums as well. The General Fund portion is \$71,300. There is a private plan exemption for employers, and the HR staff is determining the cost of a private plan.
- Equipment Capital
 - \$2.9 million of equipment requests were submitted for 2026 during the 2025 budget cycle. Based on the proposed property tax levy increase of 9.18%, only \$1.4 million of this equipment is able to be funded, and the remaining equipment has been pushed into future years (2027 and beyond). Of the \$1.4 million in equipment, \$1.3 million is proposed to be funded with equipment certificates.
- Debt Issuance
 - There are several 2026 projects that will require debt issuance.
 - 2026 Pavement Management (East Point Douglas (Inwood to CDS) & Kingsborough Trail)
 - \$3.2 million project with \$2.3 million in debt issuance
 - Oltman park project constructed in 2025
 - \$3 million with \$2.3 million in debt issuance.
 - Equipment certificates
 - \$1.3 million
- Assigned squads.
 - The assigned squad program began in 2024. The preliminary additional cost for this program was estimated to be \$20,000 per year.
 - Six requested squads in the amount of \$508,320 have not been included in the 2026 budget in order to meet the target.
- Other Budget Additions that are submitted by departments throughout the budget process.
- Other Council considerations.

Action Requested

Provide feedback and direction regarding the 2026 Operating Budget and 2026 Property Tax Levy.

Fund Name	Fund No.	FUND BALANCE SCHEDULE						FUND BALANCE SCHEDULE		
		2023 Ending Balance	2024 Ending Balance	2025 Estimated Ending Balance	2026 Budget			2027 Budget		
					2026 Budget Revenue	2026 Budget Expenditures	Estimated Ending Balance	2027 Budget Revenue	2027 Budget Expenditures	Estimated Ending Balance
General	100	15,416,570	15,567,502	15,567,502	30,793,700	30,793,700	15,567,502	32,719,550	32,719,550	15,567,502
Special Revenue										
Equipment Replacement	210	1,622,561	759,943	289,443	1,330,400	1,434,000	185,843	920,400	2,697,900	(1,591,657)
Recycling	215	98,744	109,049	102,459	59,500	72,690	89,269	59,500	75,280	73,489
Storm Water	230	2,512,423	1,938,593	1,800,063	Working on rate study					
Roadway & Trail Maint. Fund	235	483,944	842,697	978,097	2,162,000	1,979,000	1,161,097	2,232,000	2,078,000	1,315,097
Forfeiture	240	6,470	8,515	10,175	15,000	22,780	2,395	15,000	23,390	(5,995)
Opioid Settlement	245	158,720	346,920	236,020	30,500	70,760	195,760	4,000	72,880	126,880
Ice Arena	250	(530,812)	(608,297)	(588,547)	1,775,000	1,842,695	(656,242)	1,839,000	1,766,505	(583,747)
Golf Course	255	(1,413,802)	(1,413,798)	65,177	3,397,155	3,218,420	243,912	3,531,415	3,448,460	326,867
Convention & Visitors Bureau	265	111,358	69,284	65,439	102,300	104,750	62,989	102,300	106,050	59,239
HRA	280	0	0	28,400	142,500	63,500	107,400	146,000	117,800	135,600
Local Housing Trust Fund	283	0	126,792	126,792	0	0	126,792	0	0	126,792
EDA	285	(600,675)	(608,297)	(908,907)	287,500	506,530	(1,127,937)	337,500	567,180	(1,357,617)
HERO Center	290	0	0	21,260	992,500	1,056,000	(42,240)	1,018,600	1,083,500	(107,140)
Enterprise (Unrestricted Fund Balance)										
Water Operating	610	8,226,429	9,154,196	9,788,306	Working on rate study					
Sewer Operating	620	5,757,724	5,957,388	5,589,738	Working on rate study					
Street Light	630	390,176	531,366	496,036	Working on rate study					
Cottage Grove EMS	660	82,680	(49,616)	(449,826)	3,214,700	3,797,850	(1,032,976)	3,219,400	3,957,670	(1,771,246)
Internal Service										
Self Insurance	700	184,156	379,515	594,855	4,449,750	4,403,290	641,315	4,859,150	4,736,600	763,865
Fleet Maintenance	710	(176,767)	(241,788)	(240,448)	2,482,480	2,431,820	(189,788)	2,588,630	2,523,990	(125,148)
Information Services	720	(38,776)	187,797	(398)	2,136,900	2,144,320	(7,818)	2,232,500	2,242,800	(18,118)
Compensated Absences	730	0	(65,353)	(65,353)	90,000	0	24,647	90,000	0	114,647
		32,291,123	32,992,408	33,506,283	53,461,885	53,942,105	15,351,920	55,914,945	58,217,555	13,049,310

Budget Comparison Report

Account Detail

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 100 - GENERAL FUND											
Revenue											
Category: 3010 - PROPERTY TAXES											
Object: 3011 - CURRENT PROP TAX											
100-00-9100-3011	CURRENT PROP TAX	17,418,844.21	18,454,277.62	0.00	21,667,200.00	23,503,900.00	1,836,700.00	8.48%	26,033,600.00	2,529,700.00	10.76%
Total Object: 3011 - CURRENT PROP TAX:		17,418,844.21	18,454,277.62	0.00	21,667,200.00	23,503,900.00	1,836,700.00	8.48%	26,033,600.00	2,529,700.00	10.76%
Object: 3012 - DEL PROP TAXES											
100-00-9100-3012	DEL PROP TAXES	62,329.63	14,774.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3012 - DEL PROP TAXES:		62,329.63	14,774.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3013 - NON LEVY PROPERTY TAX											
100-00-9100-3013	NON LEVY PROPERTY TAX	65,512.99	89,092.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3013 - NON LEVY PROPERTY TAX:		65,512.99	89,092.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3010 - PROPERTY TAXES:		17,546,686.83	18,558,144.84	0.00	21,667,200.00	23,503,900.00	1,836,700.00	8.48%	26,033,600.00	2,529,700.00	10.76%
Category: 3030 - SPECIAL ASSESSMENTS											
Object: 3030 - S.A. - CURRENT											
100-13-5305-3030	S.A. - CURRENT	194.36	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
100-13-5306-3030	S.A. - CURRENT	1,897.68	897.85	0.00	1,560.00	1,500.00	-60.00	-3.85%	1,500.00	0.00	0.00%
Total Object: 3030 - S.A. - CURRENT:		2,092.04	897.85	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
Object: 3031 - S.A. - DELINQ											
100-13-5306-3031	S.A. - DELINQ	93.08	51.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3031 - S.A. - DELINQ:		93.08	51.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3041 - S.A. - NEW ROLL											
100-13-5306-3041	S.A. - NEW ROLL	323.39	472.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3041 - S.A. - NEW ROLL:		323.39	472.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3044 - MISC PEN & INT											
100-13-5306-3044	MISC PEN & INT	75.31	59.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3044 - MISC PEN & INT:		75.31	59.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:		2,583.82	1,481.68	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 3110 - LICENSES AND PERMITS											
Object: 3110 - CONTRACT LICENSE											
100-13-1000-3110	CONTRACT LICENSE	27,387.00	28,288.23	12,360.00	23,800.00	26,300.00	2,500.00	10.50%	26,800.00	500.00	1.90%
	Total Object: 3110 - CONTRACT LICENSE:	27,387.00	28,288.23	12,360.00	23,800.00	26,300.00	2,500.00	10.50%	26,800.00	500.00	1.90%
Object: 3112 - SOLID WASTE LIC											
100-04-0200-3112	SOLID WASTE LIC	5,300.00	11,650.00	0.00	5,600.00	6,300.00	700.00	12.50%	6,500.00	200.00	3.17%
	Total Object: 3112 - SOLID WASTE LIC:	5,300.00	11,650.00	0.00	5,600.00	6,300.00	700.00	12.50%	6,500.00	200.00	3.17%
Object: 3113 - CIGARETTE LIC											
100-04-0200-3113	CIGARETTE LIC	15,595.85	19,200.00	10,950.00	12,700.00	5,000.00	-7,700.00	-60.63%	5,100.00	100.00	2.00%
	Total Object: 3113 - CIGARETTE LIC:	15,595.85	19,200.00	10,950.00	12,700.00	5,000.00	-7,700.00	-60.63%	5,100.00	100.00	2.00%
Object: 3115 - LIQUOR LICENSE											
100-04-0200-3115	LIQUOR LICENSE	47,316.65	55,750.00	36,250.00	46,020.00	45,800.00	-220.00	-0.48%	46,700.00	900.00	1.97%
	Total Object: 3115 - LIQUOR LICENSE:	47,316.65	55,750.00	36,250.00	46,020.00	45,800.00	-220.00	-0.48%	46,700.00	900.00	1.97%
Object: 3117 - ALARM LICENSE											
100-04-0200-3117	ALARM LICENSE	2,074.91	3,628.67	1,332.10	1,000.00	1,500.00	500.00	50.00%	1,500.00	0.00	0.00%
	Total Object: 3117 - ALARM LICENSE:	2,074.91	3,628.67	1,332.10	1,000.00	1,500.00	500.00	50.00%	1,500.00	0.00	0.00%
Object: 3119 - GAMBLING ENFORCE											
100-04-0200-3119	GAMBLING ENFORCE	1,250.00	900.00	500.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Object: 3119 - GAMBLING ENFORCE:	1,250.00	900.00	500.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Object: 3125 - LAWN CARE LIC											
100-04-0200-3125	LAWN CARE LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3125 - LAWN CARE LIC:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3127 - PEDDLER TEMP											
100-04-0200-3127	PEDDLER TEMP	200.00	300.00	300.00	100.00	200.00	100.00	100.00%	200.00	0.00	0.00%
	Total Object: 3127 - PEDDLER TEMP:	200.00	300.00	300.00	100.00	200.00	100.00	100.00%	200.00	0.00	0.00%
Object: 3129 - MISCELLANEOUS LICENSE											
100-04-0200-3129	MISCELLANEOUS LICENSE	6,750.00	12,500.00	12,200.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
	Total Object: 3129 - MISCELLANEOUS LICENSE:	6,750.00	12,500.00	12,200.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Object: 3130 - MASSAGE THERAPY											
100-04-0200-3130	MASSAGE THERAPY	1,725.00	937.50	700.00	800.00	1,100.00	300.00	37.50%	1,100.00	0.00	0.00%
	Total Object: 3130 - MASSAGE THERAPY:	1,725.00	937.50	700.00	800.00	1,100.00	300.00	37.50%	1,100.00	0.00	0.00%
Object: 3138 - ENGINEERING PERMITS											
100-14-2040-3138	ENGINEERING PERMITS	36,735.65	10,538.91	7,979.42	13,300.00	15,000.00	1,700.00	12.78%	15,300.00	300.00	2.00%
	Total Object: 3138 - ENGINEERING PERMITS:	36,735.65	10,538.91	7,979.42	13,300.00	15,000.00	1,700.00	12.78%	15,300.00	300.00	2.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 3139 - ELECTRICAL PERMITS											
100-13-1000-3139	ELECTRICAL PERMITS	170,690.27	189,562.58	58,513.50	150,000.00	165,000.00	15,000.00	10.00%	168,300.00	3,300.00	2.00%
	Total Object: 3139 - ELECTRICAL PERMITS:	170,690.27	189,562.58	58,513.50	150,000.00	165,000.00	15,000.00	10.00%	168,300.00	3,300.00	2.00%
Object: 3140 - BUILDING PERMIT											
100-13-1000-3140	BUILDING PERMIT	1,504,305.85	1,728,533.56	667,393.93	1,250,000.00	1,350,000.00	100,000.00	8.00%	1,377,000.00	27,000.00	2.00%
	Total Object: 3140 - BUILDING PERMIT:	1,504,305.85	1,728,533.56	667,393.93	1,250,000.00	1,350,000.00	100,000.00	8.00%	1,377,000.00	27,000.00	2.00%
Object: 3141 - HTG/REFR PERMIT											
100-13-1000-3141	HTG/REFR PERMIT	131,267.64	206,453.16	84,556.60	125,000.00	137,500.00	12,500.00	10.00%	140,250.00	2,750.00	2.00%
	Total Object: 3141 - HTG/REFR PERMIT:	131,267.64	206,453.16	84,556.60	125,000.00	137,500.00	12,500.00	10.00%	140,250.00	2,750.00	2.00%
Object: 3142 - PLBG PERMIT											
100-13-1000-3142	PLBG PERMIT	94,097.40	101,583.14	41,590.10	138,000.00	117,500.00	-20,500.00	-14.86%	119,800.00	2,300.00	1.96%
	Total Object: 3142 - PLBG PERMIT:	94,097.40	101,583.14	41,590.10	138,000.00	117,500.00	-20,500.00	-14.86%	119,800.00	2,300.00	1.96%
Object: 3143 - REINSPECTION FEE											
100-13-1000-3143	REINSPECTION FEE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Object: 3143 - REINSPECTION FEE:	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Object: 3144 - ANNL PLANT INSP											
100-13-1000-3144	ANNL PLANT INSP	16,130.71	16,130.71	16,130.71	16,100.00	16,200.00	100.00	0.62%	16,400.00	200.00	1.23%
	Total Object: 3144 - ANNL PLANT INSP:	16,130.71	16,130.71	16,130.71	16,100.00	16,200.00	100.00	0.62%	16,400.00	200.00	1.23%
Object: 3145 - BUILDING PLAN REVIEW											
100-13-1000-3145	BUILDING PLAN REVIEW	540,937.45	584,881.84	261,929.87	500,000.00	540,000.00	40,000.00	8.00%	550,800.00	10,800.00	2.00%
	Total Object: 3145 - BUILDING PLAN REVIEW:	540,937.45	584,881.84	261,929.87	500,000.00	540,000.00	40,000.00	8.00%	550,800.00	10,800.00	2.00%
Object: 3146 - RENTAL LICENSE											
100-13-1000-3146	RENTAL LICENSE	76,065.00	74,125.00	35,355.00	66,300.00	73,600.00	7,300.00	11.01%	69,000.00	-4,600.00	-6.25%
	Total Object: 3146 - RENTAL LICENSE:	76,065.00	74,125.00	35,355.00	66,300.00	73,600.00	7,300.00	11.01%	69,000.00	-4,600.00	-6.25%
Object: 3150 - ANIMAL LICENSE											
100-23-0455-3150	ANIMAL LICENSE	13,830.00	12,250.00	7,832.50	10,400.00	12,000.00	1,600.00	15.38%	12,000.00	0.00	0.00%
	Total Object: 3150 - ANIMAL LICENSE:	13,830.00	12,250.00	7,832.50	10,400.00	12,000.00	1,600.00	15.38%	12,000.00	0.00	0.00%
Object: 3159 - MISC NON-BUS LIC											
100-04-0200-3159	MISC NON-BUS LIC	750.00	1,100.00	650.00	750.00	700.00	-50.00	-6.67%	700.00	0.00	0.00%
100-14-2040-3159	MISC NON-BUS LIC	5,427.46	2,652.30	2,968.77	4,100.00	5,000.00	900.00	21.95%	5,000.00	0.00	0.00%
100-26-0800-3159	MISC NON-BUS LIC	970.00	620.00	690.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Object: 3159 - MISC NON-BUS LIC:	7,147.46	4,372.30	4,308.77	5,850.00	6,700.00	850.00	14.53%	6,700.00	0.00	0.00%
	Total Category: 3110 - LICENSES AND PERMITS:	2,698,806.84	3,061,585.60	1,260,182.50	2,369,970.00	2,524,700.00	154,730.00	6.53%	2,568,450.00	43,750.00	1.73%
Category: 3310 - INTERGOVERNMENTAL											
Object: 3310 - FEDERAL GRANTS											
100-15-0400-3310	FEDERAL GRANTS	0.00	0.00	0.00	60,000.00	0.00	-60,000.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
					Parent Budget		%			%	
		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Account Number											
100-21-0500-3310	FEDERAL GRANTS	74,639.39	69,937.73	40,628.15	30,000.00	138,400.00	108,400.00	361.33%	164,200.00	25,800.00	18.64%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2027 FALL 2025	COPS Grant		0.00	0.00	-25,800.00						
2027 FALL 2025	Traffic Officer		0.00	0.00	-138,400.00						
100-26-0800-3310	FEDERAL GRANTS	0.00	59,478.81	705.57	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3310 - FEDERAL GRANTS:		74,639.39	129,416.54	41,333.72	90,000.00	138,400.00	48,400.00	53.78%	164,200.00	25,800.00	18.64%
Object: 3321 - MVHC											
100-00-9100-3321	MVHC	4,148.39	3,986.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3321 - MVHC:		4,148.39	3,986.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3322 - LGA											
100-00-9100-3322	LGA	0.00	54,063.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3322 - LGA:		0.00	54,063.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3324 - STATE GRANTS											
100-15-0400-3324	STATE GRANTS	165,211.51	523.57	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-3324	STATE GRANTS	0.00	10,162.21	7,347.44	107,400.00	0.00	-107,400.00	-100.00%	0.00	0.00	0.00%
100-41-1500-3324	STATE GRANTS	525.22	0.00	0.00	26,400.00	0.00	-26,400.00	-100.00%	0.00	0.00	0.00%
Total Object: 3324 - STATE GRANTS:		165,736.73	10,685.78	7,347.44	133,800.00	0.00	-133,800.00	-100.00%	0.00	0.00	0.00%
Object: 3325 - MN STREET MAINT											
100-31-1200-3325	MN STREET MAINT	49,500.00	49,500.00	27,007.50	51,000.00	54,000.00	3,000.00	5.88%	55,000.00	1,000.00	1.85%
Total Object: 3325 - MN STREET MAINT:		49,500.00	49,500.00	27,007.50	51,000.00	54,000.00	3,000.00	5.88%	55,000.00	1,000.00	1.85%
Object: 3327 - MN PUBLIC SAFETY AID											
100-21-0500-3327	MN PUBLIC SAFETY AID	0.00	0.00	0.00	219,000.00	136,790.00	-82,210.00	-37.54%	0.00	-136,790.00	-100.00%
100-26-0800-3327	MN PUBLIC SAFETY AID	0.00	0.00	0.00	419,750.00	277,310.00	-142,440.00	-33.93%	0.00	-277,310.00	-100.00%
Total Object: 3327 - MN PUBLIC SAFETY AID:		0.00	0.00	0.00	638,750.00	414,100.00	-224,650.00	-35.17%	0.00	-414,100.00	-100.00%
Object: 3328 - MN POLICE AID											
100-21-0500-3328	MN POLICE AID	2,210,446.70	546,512.60	0.00	430,000.00	505,000.00	75,000.00	17.44%	510,000.00	5,000.00	0.99%
Total Object: 3328 - MN POLICE AID:		2,210,446.70	546,512.60	0.00	430,000.00	505,000.00	75,000.00	17.44%	510,000.00	5,000.00	0.99%
Object: 3329 - MN FIRE AID											
100-26-0800-3329	MN FIRE AID	297,214.32	309,613.72	0.00	229,500.00	300,000.00	70,500.00	30.72%	306,000.00	6,000.00	2.00%
Total Object: 3329 - MN FIRE AID:		297,214.32	309,613.72	0.00	229,500.00	300,000.00	70,500.00	30.72%	306,000.00	6,000.00	2.00%
Object: 3339 - OTHER MN AID											
100-05-0300-3339	OTHER MN AID	35,907.72	26,311.51	15,240.65	30,000.00	30,000.00	0.00	0.00%	30,600.00	600.00	2.00%
100-21-0500-3339	OTHER MN AID	49,312.03	57,833.12	1,777.00	43,000.00	45,000.00	2,000.00	4.65%	45,900.00	900.00	2.00%
100-26-0800-3339	OTHER MN AID	47,578.02	60,756.90	908.50	10,500.00	6,000.00	-4,500.00	-42.86%	6,100.00	100.00	1.67%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
100-41-1500-3339	OTHER MN AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3339 - OTHER MN AID:	132,797.77	144,901.53	17,926.15	83,500.00	81,000.00	-2,500.00	-2.99%	82,600.00	1,600.00	1.98%
	Object: 3349 - COUNTY AID										
100-15-0400-3349	COUNTY AID	24,616.00	22,747.82	0.00	10,000.00	0.00	-10,000.00	-100.00%	0.00	0.00	0.00%
100-21-0500-3349	COUNTY AID	12,571.22	162,036.14	26,417.31	12,500.00	12,500.00	0.00	0.00%	12,800.00	300.00	2.40%
100-26-0800-3349	COUNTY AID	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-31-1200-3349	COUNTY AID	3,053.74	4,929.96	0.00	2,700.00	3,000.00	300.00	11.11%	3,100.00	100.00	3.33%
100-41-1500-3349	COUNTY AID	0.00	21,605.19	0.00	0.00	15,000.00	15,000.00	0.00%	15,300.00	300.00	2.00%
	Total Object: 3349 - COUNTY AID:	54,240.96	211,319.11	26,417.31	25,200.00	30,500.00	5,300.00	21.03%	31,200.00	700.00	2.30%
	Object: 3359 - OTHER GOV AID										
100-10-1100-3359	OTHER GOV AID	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3359 - OTHER GOV AID:	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3310 - INTERGOVERNMENTAL:	2,989,979.60	1,460,253.69	125,578.12	1,681,750.00	1,523,000.00	-158,750.00	-9.44%	1,149,000.00	-374,000.00	-24.56%
	Category: 3400 - CHARGES FOR SERVICES										
	Object: 3510 - MAPS/DOC SALES										
100-09-2500-3510	MAPS/DOC SALES	10.00	10.00	10.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3510 - MAPS/DOC SALES:	10.00	10.00	10.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 3511 - ASSESS SEARCH										
100-03-0152-3511	ASSESS SEARCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3511 - ASSESS SEARCH:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 3514 - PLANNING FEE										
100-10-1100-3514	PLANNING FEE	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
	Total Object: 3514 - PLANNING FEE:	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
	Object: 3517 - ADM CHARGE-CONST										
100-02-0110-3517	ADM CHARGE-CONST	4,501.20	0.00	0.00	4,000.00	4,000.00	0.00	0.00%	4,100.00	100.00	2.50%
	Total Object: 3517 - ADM CHARGE-CONST:	4,501.20	0.00	0.00	4,000.00	4,000.00	0.00	0.00%	4,100.00	100.00	2.50%
	Object: 3518 - ENGINEERING CHG-PRIVATE CONSTRUCTION										
100-14-2040-3518	ENGINEERING CHG-PRIVATE C	187,313.86	345,808.63	210,939.36	206,000.00	280,000.00	74,000.00	35.92%	301,000.00	21,000.00	7.50%
	Total Object: 3518 - ENGINEERING CHG-PRIVATE CONSTRUCTI...	187,313.86	345,808.63	210,939.36	206,000.00	280,000.00	74,000.00	35.92%	301,000.00	21,000.00	7.50%
	Object: 3519 - OTHER CHARGE SVS										
100-00-9100-3519	OTHER CHARGE SVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-13-1000-3519	OTHER CHARGE SVS	3,470.56	2,008.39	497.19	19,380.00	2,000.00	-17,380.00	-89.68%	2,000.00	0.00	0.00%
	Total Object: 3519 - OTHER CHARGE SVS:	3,470.56	2,008.39	497.19	19,380.00	2,000.00	-17,380.00	-89.68%	2,000.00	0.00	0.00%
	Object: 3522 - LICENSE INVEST										
100-21-0500-3522	INVEST FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3522 - LICENSE INVEST:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent Budget	Budget		Budget	to Comparison 1	Budget	%
Account Number	2023	2024	2025	2025	2026	Increase /		2027	Increase /		
	Total Activity	Total Activity	YTD Activity	2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
			Through May								
Object: 3523 - D.A.R.E. REIMB											
100-21-0535-3523	D.A.R.E. REIMB	104,563.69	107,341.70	0.00	103,000.00	125,000.00	22,000.00	21.36%	129,000.00	4,000.00	3.20%
Total Object: 3523 - D.A.R.E. REIMB:		104,563.69	107,341.70	0.00	103,000.00	125,000.00	22,000.00	21.36%	129,000.00	4,000.00	3.20%
Object: 3524 - ENGINEERING CHARGE - PUBLIC PROJECTS											
100-14-2040-3524	ENGINEERING CHARGE - PUBLI	408,718.68	638,344.32	83,089.60	750,000.00	750,000.00	0.00	0.00%	425,000.00	-325,000.00	-43.33%
Total Object: 3524 - ENGINEERING CHARGE - PUBLIC PROJECTS:		408,718.68	638,344.32	83,089.60	750,000.00	750,000.00	0.00	0.00%	425,000.00	-325,000.00	-43.33%
Object: 3530 - TOWING & REIMBURSEMENT											
100-21-0500-3530	TOWING & STORAGE	3,412.06	1,625.00	550.00	3,000.00	1,500.00	-1,500.00	-50.00%	1,500.00	0.00	0.00%
Total Object: 3530 - TOWING & REIMBURSEMENT:		3,412.06	1,625.00	550.00	3,000.00	1,500.00	-1,500.00	-50.00%	1,500.00	0.00	0.00%
Object: 3532 - FALSE ALARM FEES											
100-21-0500-3532	FALSE ALARM FEES	0.00	0.00	0.00	3,500.00	1,000.00	-2,500.00	-71.43%	1,000.00	0.00	0.00%
Total Object: 3532 - FALSE ALARM FEES:		0.00	0.00	0.00	3,500.00	1,000.00	-2,500.00	-71.43%	1,000.00	0.00	0.00%
Object: 3533 - LOCK OUT FEE											
100-21-0500-3533	LOCK OUT FEE	5,251.57	5,049.72	1,680.00	5,350.00	5,000.00	-350.00	-6.54%	5,100.00	100.00	2.00%
Total Object: 3533 - LOCK OUT FEE:		5,251.57	5,049.72	1,680.00	5,350.00	5,000.00	-350.00	-6.54%	5,100.00	100.00	2.00%
Object: 3536 - ANIMAL POUND CHG											
100-23-0450-3536	ANIMAL POUND CHG	185.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3536 - ANIMAL POUND CHG:		185.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3537 - OUT POLICE EMPL											
100-21-0500-3537	OUT POLICE EMPL	17,600.00	22,068.00	13,390.00	15,000.00	16,500.00	1,500.00	10.00%	16,800.00	300.00	1.82%
Total Object: 3537 - OUT POLICE EMPL:		17,600.00	22,068.00	13,390.00	15,000.00	16,500.00	1,500.00	10.00%	16,800.00	300.00	1.82%
Object: 3539 - MISC PUB SAFETY											
100-21-0500-3539	MISC PUB SAFETY	16,727.01	12,755.00	5,217.50	15,300.00	15,500.00	200.00	1.31%	15,800.00	300.00	1.94%
100-26-0800-3539	MISC PUB SAFETY	7,625.00	7,875.00	7,875.00	10,200.00	10,500.00	300.00	2.94%	10,700.00	200.00	1.90%
Total Object: 3539 - MISC PUB SAFETY:		24,352.01	20,630.00	13,092.50	25,500.00	26,000.00	500.00	1.96%	26,500.00	500.00	1.92%
Object: 3547 - ST OPEN PERMIT											
100-31-1200-3547	ST OPEN PERMIT	5,695.00	4,623.00	5,040.00	6,000.00	5,000.00	-1,000.00	-16.67%	5,100.00	100.00	2.00%
Total Object: 3547 - ST OPEN PERMIT:		5,695.00	4,623.00	5,040.00	6,000.00	5,000.00	-1,000.00	-16.67%	5,100.00	100.00	2.00%
Object: 3548 - RIGHT OF WAY PERMITS											
100-14-1230-3548	RIGHT OF WAY PERMITS	56,062.85	105,878.29	33,329.03	80,000.00	192,000.00	112,000.00	140.00%	170,000.00	-22,000.00	-11.46%
Budget Detail											
Budget Code		Description		Units	Price	Amount					
2026		New portion to cover engineering tech		0.00	0.00	-112,000.00					
2026		Original		0.00	0.00	-80,000.00					
Total Object: 3548 - RIGHT OF WAY PERMITS:		56,062.85	105,878.29	33,329.03	80,000.00	192,000.00	112,000.00	140.00%	170,000.00	-22,000.00	-11.46%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 3549 - MISC PUBLIC WORK											
100-14-2040-3549	MISC PUBLIC WORK	3,247.23	3,276.76	0.00	0.00	3,000.00	3,000.00	0.00%	3,000.00	0.00	0.00%
100-31-1200-3549	MISC PUBLIC WORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-32-1260-3549	MISC PUBLIC WORK	21,663.25	9,664.82	167.50	15,300.00	9,000.00	-6,300.00	-41.18%	9,200.00	200.00	2.22%
100-36-2200-3549	MISC PUBLIC WORK	290.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1500-3549	MISC PUBLIC WORK	2,632.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3549 - MISC PUBLIC WORK:		27,832.48	12,941.58	167.50	15,300.00	12,000.00	-3,300.00	-21.57%	12,200.00	200.00	1.67%
Object: 3561 - ADMISSIONS											
100-51-2300-3561	ADMISSIONS	14,608.98	32,404.56	13,583.35	30,200.00	31,000.00	800.00	2.65%	33,000.00	2,000.00	6.45%
Total Object: 3561 - ADMISSIONS:		14,608.98	32,404.56	13,583.35	30,200.00	31,000.00	800.00	2.65%	33,000.00	2,000.00	6.45%
Object: 3563 - SUPERVISED PLAYGROUNDS											
100-51-2300-3563	SUPERVISED PLAYGROUNDS	135,904.00	192,125.00	4,425.00	206,430.00	300,000.00	93,570.00	45.33%	310,000.00	10,000.00	3.33%
Total Object: 3563 - SUPERVISED PLAYGROUNDS:		135,904.00	192,125.00	4,425.00	206,430.00	300,000.00	93,570.00	45.33%	310,000.00	10,000.00	3.33%
Object: 3567 - EDUCATIONAL LESSONS											
100-51-2300-3567	LESSONS	8,050.00	10,079.00	4,410.00	9,000.00	12,000.00	3,000.00	33.33%	14,000.00	2,000.00	16.67%
Total Object: 3567 - EDUCATIONAL LESSONS:		8,050.00	10,079.00	4,410.00	9,000.00	12,000.00	3,000.00	33.33%	14,000.00	2,000.00	16.67%
Object: 3568 - FEE FOR SERVICE											
100-13-1045-3568	FEE FOR SERVICE	1,030.00	3,670.20	0.00	1,020.00	1,400.00	380.00	37.25%	1,400.00	0.00	0.00%
100-26-0800-3568	FEE FOR SERVICE	5,194.94	1,250.00	3,450.00	1,060.00	3,000.00	1,940.00	183.02%	3,000.00	0.00	0.00%
100-26-0805-3568	FEE FOR SERVICE	1,740.00	120.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3568 - FEE FOR SERVICE:		7,964.94	5,040.20	3,450.00	2,080.00	4,400.00	2,320.00	111.54%	4,400.00	0.00	0.00%
Object: 3569 - LEAGUE FEES											
100-51-2300-3569	LEAGUE FEE	3,500.00	13,370.00	4,004.00	13,160.00	12,000.00	-1,160.00	-8.81%	13,000.00	1,000.00	8.33%
Total Object: 3569 - LEAGUE FEES:		3,500.00	13,370.00	4,004.00	13,160.00	12,000.00	-1,160.00	-8.81%	13,000.00	1,000.00	8.33%
Object: 3571 - CONCESSION SALES											
100-51-2300-3571	CONCESSION SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3571 - CONCESSION SALES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
					Parent Budget	Budget				
					2025	2026	Increase /	2027	Increase /	
					2025	2026	(Decrease)	2027 FALL 2025	(Decrease)	
Account Number					2023	2024	2025			
					Total Activity	Total Activity	YTD Activity			
							Through May			
Object: 3575 - SPECIAL EVENTS										
100-51-2300-3575	PROGRAMS-SPECIAL	26,545.98	32,358.50	6,305.00	39,000.00	39,000.00	0.00	0.00%	40,000.00	1,000.00 2.56%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Adventure Camp	0.00	0.00	-23,800.00						
2026	Conservative budgeting	0.00	0.00	2,300.00						
2026	Election	0.00	0.00	-1,250.00						
2026	MEA	0.00	0.00	-3,750.00						
2026	Spring Break	0.00	0.00	-6,250.00						
2026	Winter Break	0.00	0.00	-6,250.00						
Total Object: 3575 - SPECIAL EVENTS:		26,545.98	32,358.50	6,305.00	39,000.00	39,000.00	0.00	0.00%	40,000.00	1,000.00 2.56%
Object: 3580 - FACILITY USE										
100-51-2300-3580	FACILITY USE	78,890.51	129,583.57	65,474.64	149,000.00	152,600.00	3,600.00	2.42%	153,000.00	400.00 0.26%
Total Object: 3580 - FACILITY USE:		78,890.51	129,583.57	65,474.64	149,000.00	152,600.00	3,600.00	2.42%	153,000.00	400.00 0.26%
Total Category: 3400 - CHARGES FOR SERVICES:		1,138,514.12	1,695,409.46	474,937.17	1,705,700.00	1,992,200.00	286,500.00	16.80%	1,688,300.00	-303,900.00 -15.25%
Category: 3610 - FINES AND PENALTIES										
Object: 3610 - COURT FINES										
100-21-0500-3610	COURT FINES	148,270.42	149,547.97	77,736.78	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00 0.00%
Total Object: 3610 - COURT FINES:		148,270.42	149,547.97	77,736.78	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00 0.00%
Object: 3612 - NOT FOUND										
100-21-0500-3612	ADMIN OFFENSE	500.00	900.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 3612 - NOT FOUND:		500.00	900.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 3610 - FINES AND PENALTIES:		148,770.42	150,447.97	77,736.78	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00 0.00%
Category: 3809 - INVESTMENT INTEREST										
Object: 3810 - INVEST INTEREST										
100-00-9100-3810	INVEST INTEREST	572,122.71	770,530.93	326,564.14	129,000.00	165,000.00	36,000.00	27.91%	168,000.00	3,000.00 1.82%
Total Object: 3810 - INVEST INTEREST:		572,122.71	770,530.93	326,564.14	129,000.00	165,000.00	36,000.00	27.91%	168,000.00	3,000.00 1.82%
Total Category: 3809 - INVESTMENT INTEREST:		572,122.71	770,530.93	326,564.14	129,000.00	165,000.00	36,000.00	27.91%	168,000.00	3,000.00 1.82%
Category: 3812 - MISCELLANEOUS										
Object: 3812 - DONATE & CONTRI										
100-08-0395-3812	DONATE & CONTRI	37,700.00	32,200.00	25,000.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
100-21-0500-3812	DONATE & CONTRI	28,460.00	0.00	12,500.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
100-21-0537-3812	DONATE & CONTRI	10,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
100-26-0800-3812	DONATE & CONTRI	0.00	15,000.00	8,900.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
100-41-1500-3812	DONATE & CONTRI	6,989.31	11,000.00	5,000.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
100-51-2300-3812	DONATE & CONTRI	2,000.00	2,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3812 - DONATE & CONTRI:		85,149.31	60,700.00	52,400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3813 - SALE OF GOODS											
100-00-9100-3813	SALE OF GOODS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-3813	SALE OF GOODS	57,905.44	1,433.78	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
100-26-0800-3813	SALE OF GOODS	0.00	44,968.75	160.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-51-2300-3813	SALE OF GOODS	400.00	700.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3813 - SALE OF GOODS:		58,305.44	47,102.53	160.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
Object: 3814 - RENTAL INCOME											
100-09-2500-3814	RENTAL INCOME	0.00	250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-51-2300-3814	RENTAL INCOME	7,274.77	5,440.01	700.00	7,500.00	7,700.00	200.00	2.67%	7,800.00	100.00	1.30%
Total Object: 3814 - RENTAL INCOME:		7,274.77	5,690.01	700.00	7,500.00	7,700.00	200.00	2.67%	7,800.00	100.00	1.30%
Object: 3816 - REFUND & REIMBRS											
100-00-9100-3816	REFUND & REIMBRS	0.00	0.00	0.00	60,000.00	76,800.00	16,800.00	28.00%	73,000.00	-3,800.00	-4.95%
100-02-0110-3816	REFUND & REIMBRS	24,747.55	20,173.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-04-0200-3816	REFUND & REIMBRS	578.00	0.00	-728.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-09-2500-3816	REFUND & REIMBRS	5,923.19	6,944.47	1,239.21	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0400-3816	REFUND & REIMBRS	4,808.77	350.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-3816	REFUND & REIMBRS	14,377.90	16,513.41	6,828.69	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0800-3816	REFUND & REIMBRS	8,177.46	8,821.61	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-31-1200-3816	REFUND & REIMBRS	3,214.96	3,833.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-31-1214-3816	REFUND & REIMBRS	12,301.00	18,821.50	22,208.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-32-1260-3816	REFUND & REIMBRS	1,325.90	845.40	493.05	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-34-1290-3816	REFUND & REIMBRS	902.70	3,121.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-35-2005-3816	REFUND & REIMBRS	1,117.52	1,011.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-36-2200-3816	REFUND & REIMBRS	600.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1500-3816	REFUND & REIMBRS	0.00	219.66	88.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3816 - REFUND & REIMBRS:		78,074.95	80,655.84	30,129.53	60,000.00	76,800.00	16,800.00	28.00%	73,000.00	-3,800.00	-4.95%
Object: 3829 - MISC - OTHER											
100-04-0210-3829	MISC - OTHER	0.00	25.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-10-1100-3829	MISC - OTHER	5,743.85	6,977.01	6,980.74	6,640.00	7,100.00	460.00	6.93%	7,200.00	100.00	1.41%
100-41-1500-3829	MISC - OTHER	5,131.00	10,500.00	8,050.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00	0.00%
Total Object: 3829 - MISC - OTHER:		10,874.85	17,502.01	15,030.74	6,640.00	12,100.00	5,460.00	82.23%	12,200.00	100.00	0.83%
Total Category: 3812 - MISCELLANEOUS:		239,679.32	211,650.39	98,420.27	75,140.00	96,600.00	21,460.00	28.56%	93,000.00	-3,600.00	-3.73%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 3960 - OTHER FINANCING SOURCE										
Object: 3965 - LEASE ISSUANCE PROCEEDS										
100-21-0500-3965 LEASE ISSUANCE PROCEEDS	97,377.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3965 - LEASE ISSUANCE PROCEEDS:	97,377.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3975 - USE OF FUND BALANCE										
100-00-9100-3975 USE OF FUND BALANCE	0.00	0.00	0.00	0.00	130,300.00	130,300.00	0.00%	140,100.00	9,800.00	7.52%
Total Object: 3975 - USE OF FUND BALANCE:	0.00	0.00	0.00	0.00	130,300.00	130,300.00	0.00%	140,100.00	9,800.00	7.52%
Total Category: 3960 - OTHER FINANCING SOURCE:	97,377.00	0.00	0.00	0.00	130,300.00	130,300.00	0.00%	140,100.00	9,800.00	7.52%
Category: 3999 - TRANSFERS IN										
Object: 3899 - TRANSFER IN										
100-00-9100-3899 TRANSFER IN	627,385.92	663,155.00	285,204.20	684,490.00	705,000.00	20,510.00	3.00%	726,100.00	21,100.00	2.99%
Total Object: 3899 - TRANSFER IN:	627,385.92	663,155.00	285,204.20	684,490.00	705,000.00	20,510.00	3.00%	726,100.00	21,100.00	2.99%
Total Category: 3999 - TRANSFERS IN:	627,385.92	663,155.00	285,204.20	684,490.00	705,000.00	20,510.00	3.00%	726,100.00	21,100.00	2.99%
Total Revenue:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%
Total Fund: 100 - GENERAL FUND:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%
Report Total:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%

Budget Comparison Report

Group Summary

Objec...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	2023	2024	2025	2025	2026	Increase /		2027	Increase /	
	Total Activity	Total Activity	YTD Activity Through May	2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Fund: 100 - GENERAL FUND										
Revenue										
Category: 3010 - PROPERTY TAXES										
3011 - CURRENT PROP TAX	17,418,844.21	18,454,277.62	0.00	21,667,200.00	23,503,900.00	1,836,700.00	8.48%	26,033,600.00	2,529,700.00	10.76%
3012 - DEL PROP TAXES	62,329.63	14,774.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3013 - NON LEVY PROPERTY TAX	65,512.99	89,092.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3010 - PROPERTY TAXES:	17,546,686.83	18,558,144.84	0.00	21,667,200.00	23,503,900.00	1,836,700.00	8.48%	26,033,600.00	2,529,700.00	10.76%
Category: 3030 - SPECIAL ASSESSMENTS										
3030 - S.A. - CURRENT	2,092.04	897.85	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
3031 - S.A. - DELINQ	93.08	51.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3041 - S.A. - NEW ROLL	323.39	472.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3044 - MISC PEN & INT	75.31	59.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	2,583.82	1,481.68	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
Category: 3110 - LICENSES AND PERMITS										
3110 - CONTRACT LICENSE	27,387.00	28,288.23	12,360.00	23,800.00	26,300.00	2,500.00	10.50%	26,800.00	500.00	1.90%
3112 - SOLID WASTE LIC	5,300.00	11,650.00	0.00	5,600.00	6,300.00	700.00	12.50%	6,500.00	200.00	3.17%
3113 - CIGARETTE LIC	15,595.85	19,200.00	10,950.00	12,700.00	5,000.00	-7,700.00	-60.63%	5,100.00	100.00	2.00%
3115 - LIQUOR LICENSE	47,316.65	55,750.00	36,250.00	46,020.00	45,800.00	-220.00	-0.48%	46,700.00	900.00	1.97%
3117 - ALARM LICENSE	2,074.91	3,628.67	1,332.10	1,000.00	1,500.00	500.00	50.00%	1,500.00	0.00	0.00%
3119 - GAMBLING ENFORCE	1,250.00	900.00	500.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
3125 - LAWN CARE LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3127 - PEDDLER TEMP	200.00	300.00	300.00	100.00	200.00	100.00	100.00%	200.00	0.00	0.00%
3129 - MISCELLANEOUS LICENSE	6,750.00	12,500.00	12,200.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
3130 - MASSAGE THERAPY	1,725.00	937.50	700.00	800.00	1,100.00	300.00	37.50%	1,100.00	0.00	0.00%
3138 - ENGINEERING PERMITS	36,735.65	10,538.91	7,979.42	13,300.00	15,000.00	1,700.00	12.78%	15,300.00	300.00	2.00%
3139 - ELECTRICAL PERMITS	170,690.27	189,562.58	58,513.50	150,000.00	165,000.00	15,000.00	10.00%	168,300.00	3,300.00	2.00%
3140 - BUILDING PERMIT	1,504,305.85	1,728,533.56	667,393.93	1,250,000.00	1,350,000.00	100,000.00	8.00%	1,377,000.00	27,000.00	2.00%
3141 - HTG/REFR PERMIT	131,267.64	206,453.16	84,556.60	125,000.00	137,500.00	12,500.00	10.00%	140,250.00	2,750.00	2.00%
3142 - PLBG PERMIT	94,097.40	101,583.14	41,590.10	138,000.00	117,500.00	-20,500.00	-14.86%	119,800.00	2,300.00	1.96%
3143 - REINSPECTION FEE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
3144 - ANNL PLANT INSP	16,130.71	16,130.71	16,130.71	16,100.00	16,200.00	100.00	0.62%	16,400.00	200.00	1.23%
3145 - BUILDING PLAN REVIEW	540,937.45	584,881.84	261,929.87	500,000.00	540,000.00	40,000.00	8.00%	550,800.00	10,800.00	2.00%
3146 - RENTAL LICENSE	76,065.00	74,125.00	35,355.00	66,300.00	73,600.00	7,300.00	11.01%	69,000.00	-4,600.00	-6.25%
3150 - ANIMAL LICENSE	13,830.00	12,250.00	7,832.50	10,400.00	12,000.00	1,600.00	15.38%	12,000.00	0.00	0.00%
3159 - MISC NON-BUS LIC	7,147.46	4,372.30	4,308.77	5,850.00	6,700.00	850.00	14.53%	6,700.00	0.00	0.00%
Total Category: 3110 - LICENSES AND PERMITS:	2,698,806.84	3,061,585.60	1,260,182.50	2,369,970.00	2,524,700.00	154,730.00	6.53%	2,568,450.00	43,750.00	1.73%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Category: 3310 - INTERGOVERNMENTAL										
3310 - FEDERAL GRANTS	74,639.39	129,416.54	41,333.72	90,000.00	138,400.00	48,400.00	53.78%	164,200.00	25,800.00	18.64%
3321 - MVHC	4,148.39	3,986.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3322 - LGA	0.00	54,063.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3324 - STATE GRANTS	165,736.73	10,685.78	7,347.44	133,800.00	0.00	-133,800.00	-100.00%	0.00	0.00	0.00%
3325 - MN STREET MAINT	49,500.00	49,500.00	27,007.50	51,000.00	54,000.00	3,000.00	5.88%	55,000.00	1,000.00	1.85%
3327 - MN PUBLIC SAFETY AID	0.00	0.00	0.00	638,750.00	414,100.00	-224,650.00	-35.17%	0.00	-414,100.00	-100.00%
3328 - MN POLICE AID	2,210,446.70	546,512.60	0.00	430,000.00	505,000.00	75,000.00	17.44%	510,000.00	5,000.00	0.99%
3329 - MN FIRE AID	297,214.32	309,613.72	0.00	229,500.00	300,000.00	70,500.00	30.72%	306,000.00	6,000.00	2.00%
3339 - OTHER MN AID	132,797.77	144,901.53	17,926.15	83,500.00	81,000.00	-2,500.00	-2.99%	82,600.00	1,600.00	1.98%
3349 - COUNTY AID	54,240.96	211,319.11	26,417.31	25,200.00	30,500.00	5,300.00	21.03%	31,200.00	700.00	2.30%
3359 - OTHER GOV AID	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	2,989,979.60	1,460,253.69	125,578.12	1,681,750.00	1,523,000.00	-158,750.00	-9.44%	1,149,000.00	-374,000.00	-24.56%
Category: 3400 - CHARGES FOR SERVICES										
3510 - MAPS/DOC SALES	10.00	10.00	10.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3511 - ASSESS SEARCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3514 - PLANNING FEE	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
3517 - ADM CHARGE-CONST	4,501.20	0.00	0.00	4,000.00	4,000.00	0.00	0.00%	4,100.00	100.00	2.50%
3518 - ENGINEERING CHG-PRIVATE CONSTRUCTION	187,313.86	345,808.63	210,939.36	206,000.00	280,000.00	74,000.00	35.92%	301,000.00	21,000.00	7.50%
3519 - OTHER CHARGE SVS	3,470.56	2,008.39	497.19	19,380.00	2,000.00	-17,380.00	-89.68%	2,000.00	0.00	0.00%
3522 - LICENSE INVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3523 - D.A.R.E. REIMB	104,563.69	107,341.70	0.00	103,000.00	125,000.00	22,000.00	21.36%	129,000.00	4,000.00	3.20%
3524 - ENGINEERING CHARGE - PUBLIC PROJECTS	408,718.68	638,344.32	83,089.60	750,000.00	750,000.00	0.00	0.00%	425,000.00	-325,000.00	-43.33%
3530 - TOWING & REIMBURSEMENT	3,412.06	1,625.00	550.00	3,000.00	1,500.00	-1,500.00	-50.00%	1,500.00	0.00	0.00%
3532 - FALSE ALARM FEES	0.00	0.00	0.00	3,500.00	1,000.00	-2,500.00	-71.43%	1,000.00	0.00	0.00%
3533 - LOCK OUT FEE	5,251.57	5,049.72	1,680.00	5,350.00	5,000.00	-350.00	-6.54%	5,100.00	100.00	2.00%
3536 - ANIMAL POUND CHG	185.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3537 - OUT POLICE EMPL	17,600.00	22,068.00	13,390.00	15,000.00	16,500.00	1,500.00	10.00%	16,800.00	300.00	1.82%
3539 - MISC PUB SAFETY	24,352.01	20,630.00	13,092.50	25,500.00	26,000.00	500.00	1.96%	26,500.00	500.00	1.92%
3547 - ST OPEN PERMIT	5,695.00	4,623.00	5,040.00	6,000.00	5,000.00	-1,000.00	-16.67%	5,100.00	100.00	2.00%
3548 - RIGHT OF WAY PERMITS	56,062.85	105,878.29	33,329.03	80,000.00	192,000.00	112,000.00	140.00%	170,000.00	-22,000.00	-11.46%
3549 - MISC PUBLIC WORK	27,832.48	12,941.58	167.50	15,300.00	12,000.00	-3,300.00	-21.57%	12,200.00	200.00	1.67%
3561 - ADMISSIONS	14,608.98	32,404.56	13,583.35	30,200.00	31,000.00	800.00	2.65%	33,000.00	2,000.00	6.45%
3563 - SUPERVISED PLAYGROUNDS	135,904.00	192,125.00	4,425.00	206,430.00	300,000.00	93,570.00	45.33%	310,000.00	10,000.00	3.33%
3567 - EDUCATIONAL LESSONS	8,050.00	10,079.00	4,410.00	9,000.00	12,000.00	3,000.00	33.33%	14,000.00	2,000.00	16.67%
3568 - FEE FOR SERVICE	7,964.94	5,040.20	3,450.00	2,080.00	4,400.00	2,320.00	111.54%	4,400.00	0.00	0.00%
3569 - LEAGUE FEES	3,500.00	13,370.00	4,004.00	13,160.00	12,000.00	-1,160.00	-8.81%	13,000.00	1,000.00	8.33%
3571 - CONCESSION SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3575 - SPECIAL EVENTS	26,545.98	32,358.50	6,305.00	39,000.00	39,000.00	0.00	0.00%	40,000.00	1,000.00	2.56%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
3580 - FACILITY USE	78,890.51	129,583.57	65,474.64	149,000.00	152,600.00	3,600.00	2.42%	153,000.00	400.00	0.26%
Total Category: 3400 - CHARGES FOR SERVICES:	1,138,514.12	1,695,409.46	474,937.17	1,705,700.00	1,992,200.00	286,500.00	16.80%	1,688,300.00	-303,900.00	-15.25%
Category: 3610 - FINES AND PENALTIES										
3610 - COURT FINES	148,270.42	149,547.97	77,736.78	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00	0.00%
3612 - NOT FOUND	500.00	900.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3610 - FINES AND PENALTIES:	148,770.42	150,447.97	77,736.78	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00	0.00%
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	572,122.71	770,530.93	326,564.14	129,000.00	165,000.00	36,000.00	27.91%	168,000.00	3,000.00	1.82%
Total Category: 3809 - INVESTMENT INTEREST:	572,122.71	770,530.93	326,564.14	129,000.00	165,000.00	36,000.00	27.91%	168,000.00	3,000.00	1.82%
Category: 3812 - MISCELLANEOUS										
3812 - DONATE & CONTRI	85,149.31	60,700.00	52,400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3813 - SALE OF GOODS	58,305.44	47,102.53	160.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
3814 - RENTAL INCOME	7,274.77	5,690.01	700.00	7,500.00	7,700.00	200.00	2.67%	7,800.00	100.00	1.30%
3816 - REFUND & REIMBRS	78,074.95	80,655.84	30,129.53	60,000.00	76,800.00	16,800.00	28.00%	73,000.00	-3,800.00	-4.95%
3829 - MISC - OTHER	10,874.85	17,502.01	15,030.74	6,640.00	12,100.00	5,460.00	82.23%	12,200.00	100.00	0.83%
Total Category: 3812 - MISCELLANEOUS:	239,679.32	211,650.39	98,420.27	75,140.00	96,600.00	21,460.00	28.56%	93,000.00	-3,600.00	-3.73%
Category: 3960 - OTHER FINANCING SOURCE										
3965 - LEASE ISSUANCE PROCEEDS	97,377.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3975 - USE OF FUND BALANCE	0.00	0.00	0.00	0.00	130,300.00	130,300.00	0.00%	140,100.00	9,800.00	7.52%
Total Category: 3960 - OTHER FINANCING SOURCE:	97,377.00	0.00	0.00	0.00	130,300.00	130,300.00	0.00%	140,100.00	9,800.00	7.52%
Category: 3999 - TRANSFERS IN										
3899 - TRANSFER IN	627,385.92	663,155.00	285,204.20	684,490.00	705,000.00	20,510.00	3.00%	726,100.00	21,100.00	2.99%
Total Category: 3999 - TRANSFERS IN:	627,385.92	663,155.00	285,204.20	684,490.00	705,000.00	20,510.00	3.00%	726,100.00	21,100.00	2.99%
Total Revenue:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%
Total Fund: 100 - GENERAL FUND:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%
Report Total:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
100 - GENERAL FUND	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%
Report Total:	26,061,906.58	26,572,659.56	2,648,623.18	28,466,310.00	30,793,700.00	2,327,390.00	8.18%	32,719,550.00	1,925,850.00	6.25%

Budget Comparison Report

Account Detail

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					2025	2026	%	2027	Increase / (Decrease)	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget 2025	2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 100 - GENERAL FUND										
Department: 00 - UNDEFINED										
Category: 4999 - TRANSFERS OUT										
Object: 4700 - TRANSFERS OUT										
100-00-9100-4700	TRANSFERS OUT	550,716.49	1,370,900.00	0.00	0.00	70,000.00	70,000.00	0.00%	74,700.00	4,700.00 6.71%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Transfer Out to EMS for Subsidy Funding	0.00	0.00	70,000.00						
2027 FALL 2025	Transfer for EMS Subsidy	0.00	0.00	74,700.00						
Total Object: 4700 - TRANSFERS OUT:		550,716.49	1,370,900.00	0.00	0.00	70,000.00	70,000.00	0.00%	74,700.00	4,700.00 6.71%
Object: 4701 - RESIDUAL EQUITY										
100-00-9100-4701	CONTINGENCY	0.00	0.00	0.00	275,000.00	540,000.00	265,000.00	96.36%	600,000.00	60,000.00 11.11%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Amount per FMP	0.00	0.00	450,000.00						
2026	BA-Compensated Abs	0.00	0.00	90,000.00						
Total Object: 4701 - RESIDUAL EQUITY:		0.00	0.00	0.00	275,000.00	540,000.00	265,000.00	96.36%	600,000.00	60,000.00 11.11%
Total Category: 4999 - TRANSFERS OUT:		550,716.49	1,370,900.00	0.00	275,000.00	610,000.00	335,000.00	121.82%	674,700.00	64,700.00 10.61%
Total Department: 00 - UNDEFINED:		550,716.49	1,370,900.00	0.00	275,000.00	610,000.00	335,000.00	121.82%	674,700.00	64,700.00 10.61%
Department: 01 - MAYOR-COUNCIL										
Category: 4100 - PERSONAL SERVICES										
Object: 4120 - SAL-P.T./TEMP										
100-01-0010-4120	SAL-P.T./TEMP	49,715.00	50,505.00	22,325.30	52,025.00	53,600.00	1,575.00	3.03%	61,600.00	8,000.00 14.93%
Total Object: 4120 - SAL-P.T./TEMP:		49,715.00	50,505.00	22,325.30	52,025.00	53,600.00	1,575.00	3.03%	61,600.00	8,000.00 14.93%
Object: 4141 - PERA										
100-01-0010-4141	PERA	1,498.28	1,103.28	487.70	1,625.00	1,300.00	-325.00	-20.00%	1,600.00	300.00 23.08%
Total Object: 4141 - PERA:		1,498.28	1,103.28	487.70	1,625.00	1,300.00	-325.00	-20.00%	1,600.00	300.00 23.08%
Object: 4142 - FICA										
100-01-0010-4142	FICA	1,945.64	2,495.88	1,103.05	2,000.00	2,700.00	700.00	35.00%	2,900.00	200.00 7.41%
Total Object: 4142 - FICA:		1,945.64	2,495.88	1,103.05	2,000.00	2,700.00	700.00	35.00%	2,900.00	200.00 7.41%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent			Budget	to Comparison 1	
				Budget	Budget	%		Budget	Budget	%
				2025	2026	Increase /		2027	Increase /	
				2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number	2023	2024	2025	Parent Budget						
	Total Activity	Total Activity	YTD Activity							
			Through May							
Object: 4148 - WORKERS COMP										
100-01-0010-4148	WORKERS COMP	160.00	170.00	75.00	180.00	80.00	-100.00	-55.56%	100.00	25.00%
Total Object: 4148 - WORKERS COMP:		160.00	170.00	75.00	180.00	80.00	-100.00	-55.56%	100.00	25.00%
Total Category: 4100 - PERSONAL SERVICES:		53,318.92	54,274.16	23,991.05	55,830.00	57,680.00	1,850.00	3.31%	66,200.00	14.77%
Category: 4200 - COMMODITIES										
Object: 4210 - OP SUPPLY-OTHER										
100-01-0010-4210	OP SUPPLY-OTHER	958.05	2,041.41	480.52	1,000.00	1,030.00	30.00	3.00%	1,060.00	2.91%
Total Object: 4210 - OP SUPPLY-OTHER:		958.05	2,041.41	480.52	1,000.00	1,030.00	30.00	3.00%	1,060.00	2.91%
Total Category: 4200 - COMMODITIES:		958.05	2,041.41	480.52	1,000.00	1,030.00	30.00	3.00%	1,060.00	2.91%
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-01-0010-4300	PROF SERVICES	7,500.00	7,500.00	8,877.00	7,500.00	7,690.00	190.00	2.53%	7,920.00	2.99%
Total Object: 4300 - PROF SERVICES:		7,500.00	7,500.00	8,877.00	7,500.00	7,690.00	190.00	2.53%	7,920.00	2.99%
Object: 4305 - FEES FOR SERVICE										
100-01-0010-4305	FEES FOR SERVICE	0.00	120.20	0.00	500.00	510.00	10.00	2.00%	530.00	3.92%
Total Object: 4305 - FEES FOR SERVICE:		0.00	120.20	0.00	500.00	510.00	10.00	2.00%	530.00	3.92%
Object: 4321 - DATA PROCESSING										
100-01-0010-4321	DATA PROCESSING	0.00	0.00	708.35	1,700.00	2,300.00	600.00	35.29%	2,400.00	4.35%
Total Object: 4321 - DATA PROCESSING:		0.00	0.00	708.35	1,700.00	2,300.00	600.00	35.29%	2,400.00	4.35%
Object: 4340 - PRINTING										
100-01-0010-4340	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4340 - PRINTING:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 4350 - INSURANCE CHARGE										
100-01-0010-4350	INSURANCE CHARGE	1,600.00	2,400.00	1,083.35	2,600.00	9,100.00	6,500.00	250.00%	9,600.00	5.49%
Total Object: 4350 - INSURANCE CHARGE:		1,600.00	2,400.00	1,083.35	2,600.00	9,100.00	6,500.00	250.00%	9,600.00	5.49%
Object: 4401 - DUES & SUBS										
100-01-0010-4401	DUES & SUBS	40,523.00	25,689.00	44,020.00	43,300.00	44,380.00	1,080.00	2.49%	45,680.00	2.93%
Total Object: 4401 - DUES & SUBS:		40,523.00	25,689.00	44,020.00	43,300.00	44,380.00	1,080.00	2.49%	45,680.00	2.93%
Object: 4403 - TRAVEL/TRAIN/CON										
100-01-0010-4403	TRAVEL/TRAIN/CON	804.79	60.33	6,942.00	5,200.00	12,330.00	7,130.00	137.12%	5,490.00	-55.47%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Add NLC conference	0.00	0.00	7,000.00						
2026	Original	0.00	0.00	5,330.00						
Total Object: 4403 - TRAVEL/TRAIN/CON:		804.79	60.33	6,942.00	5,200.00	12,330.00	7,130.00	137.12%	5,490.00	-55.47%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%
					Budget	to Parent	Budget		Budget	to Comparison 1	
					2025 2025	2026 2026	Budget Increase / (Decrease)		2027 2027 FALL 2025	Budget Increase / (Decrease)	
Object: 4434 - SPECIAL EVENTS											
100-01-0010-4434	SPECIAL EVENTS	1,012.96	1,946.15	590.10	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
Total Object: 4434 - SPECIAL EVENTS:		1,012.96	1,946.15	590.10	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
Total Category: 4300 - CONTRACTUAL SERVICES:		51,440.75	37,715.68	62,220.80	63,800.00	79,390.00	15,590.00	24.44%	74,790.00	-4,600.00	-5.79%
Total Department: 01 - MAYOR-COUNCIL:		105,717.72	94,031.25	86,692.37	120,630.00	138,100.00	17,470.00	14.48%	142,050.00	3,950.00	2.86%
Department: 02 - ADMINISTRATION											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-02-0110-4100	SALARY-FULL TIME	591,807.03	655,214.41	305,722.00	821,300.00	809,100.00	-12,200.00	-1.49%	1,088,800.00	279,700.00	34.57%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-60,200.00						
2026	Original		0.00	0.00	869,300.00						
2027 FALL 2025	BA-HR		0.00	0.00	177,100.00						
2027 FALL 2025	Original		0.00	0.00	911,700.00						
Total Object: 4100 - SALARY-FULL TIME:		591,807.03	655,214.41	305,722.00	821,300.00	809,100.00	-12,200.00	-1.49%	1,088,800.00	279,700.00	34.57%
Object: 4110 - OVERTIME F. T.											
100-02-0110-4110	OVERTIME F. T.	134.64	569.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4110 - OVERTIME F. T.:		134.64	569.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4120 - SAL-P.T./TEMP											
100-02-0110-4120	SAL-P.T./TEMP	0.00	15,916.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		0.00	15,916.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-02-0110-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	3,550.00	3,550.00	0.00%	4,800.00	1,250.00	35.21%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-250.00						
2026	Original		0.00	0.00	3,800.00						
2027 FALL 2025	BA-HR		0.00	0.00	800.00						
2027 FALL 2025	Original		0.00	0.00	4,000.00						
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	3,550.00	3,550.00	0.00%	4,800.00	1,250.00	35.21%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4141 - PERA										
100-02-0110-4141	PERA	41,819.95	48,189.90	22,573.94	61,600.00	60,800.00	-800.00	-1.30%	81,600.00	20,800.00 34.21%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-4,500.00					
2026	Original		0.00	0.00	65,300.00					
2027 FALL 2025	BA-HR		0.00	0.00	13,300.00					
2027 FALL 2025	Original		0.00	0.00	68,300.00					
Total Object: 4141 - PERA:		41,819.95	48,189.90	22,573.94	61,600.00	60,800.00	-800.00	-1.30%	81,600.00	20,800.00 34.21%
Object: 4142 - FICA										
100-02-0110-4142	FICA	39,939.86	45,911.94	22,257.09	62,900.00	61,900.00	-1,000.00	-1.59%	83,100.00	21,200.00 34.25%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-4,600.00					
2026	Original		0.00	0.00	66,500.00					
2027 FALL 2025	BA-HR		0.00	0.00	13,500.00					
2027 FALL 2025	Original		0.00	0.00	69,600.00					
Total Object: 4142 - FICA:		39,939.86	45,911.94	22,257.09	62,900.00	61,900.00	-1,000.00	-1.59%	83,100.00	21,200.00 34.25%
Object: 4144 - HEALTH INSURANCE										
100-02-0110-4144	HEALTH INSURANCE	72,900.00	69,000.00	35,750.00	85,800.00	86,400.00	600.00	0.70%	118,500.00	32,100.00 37.15%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-7,200.00					
2026	Original		0.00	0.00	93,600.00					
2027 FALL 2025	BA-HR		0.00	0.00	15,800.00					
2027 FALL 2025	Original		0.00	0.00	102,700.00					
Total Object: 4144 - HEALTH INSURANCE:		72,900.00	69,000.00	35,750.00	85,800.00	86,400.00	600.00	0.70%	118,500.00	32,100.00 37.15%
Object: 4147 - UNEMPLOYMENT										
100-02-0110-4147	UNEMPLOYMENT	0.00	5,925.81	6,464.52	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4147 - UNEMPLOYMENT:		0.00	5,925.81	6,464.52	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	Budget	to Comparison 1	%	
					2025	2026	Increase /	2027	Increase /	%	
					2025	2026	(Decrease)	2027 FALL 2025	(Decrease)		
Account Number					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity				
							Through May				
Object: 4148 - WORKERS COMP											
100-02-0110-4148	WORKERS COMP	4,000.00	4,600.00	2,250.00	5,400.00	3,550.00	-1,850.00	-34.26%	5,000.00	1,450.00	40.85%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	ED Director vacancy 50% to ED Fund	0.00	0.00	-250.00							
2026	Original	0.00	0.00	3,800.00							
2027 FALL 2025	BA-HR	0.00	0.00	800.00							
2027 FALL 2025	Original	0.00	0.00	4,200.00							
Total Object: 4148 - WORKERS COMP:					4,000.00	4,600.00	2,250.00	5,400.00	3,550.00	-1,850.00	-34.26%
Total Category: 4100 - PERSONAL SERVICES:					750,601.48	845,328.80	395,017.55	1,037,000.00	1,025,300.00	-11,700.00	-1.13%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-02-0110-4200	OFFICE SUPPLIES	0.00	170.99	151.99	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:					0.00	170.99	151.99	0.00	0.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER											
100-02-0110-4210	OP SUPPLY-OTHER	1,124.60	1,162.49	727.21	900.00	920.00	20.00	2.22%	950.00	30.00	3.26%
Total Object: 4210 - OP SUPPLY-OTHER:					1,124.60	1,162.49	727.21	900.00	920.00	20.00	2.22%
Total Category: 4200 - COMMODITIES:					1,124.60	1,333.48	879.20	900.00	920.00	20.00	2.22%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-02-0110-4300	PROF SERVICES	9,455.00	6,150.00	375.00	10,800.00	41,070.00	30,270.00	280.28%	11,390.00	-29,680.00	-72.27%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Compensation Study	0.00	0.00	30,000.00							
2026	Original	0.00	0.00	11,070.00							
Total Object: 4300 - PROF SERVICES:					9,455.00	6,150.00	375.00	10,800.00	41,070.00	30,270.00	280.28%
Object: 4302 - LEGAL SERVICE											
100-02-0110-4302	LEGAL SERVICE	844.00	15,922.80	0.00	1,400.00	17,440.00	16,040.00	1,145.71%	1,480.00	-15,960.00	-91.51%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Labor negotiations	0.00	0.00	16,000.00							
2026	Original	0.00	0.00	1,440.00							
Total Object: 4302 - LEGAL SERVICE:					844.00	15,922.80	0.00	1,400.00	17,440.00	16,040.00	1,145.71%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4305 - FEES FOR SERVICE											
100-02-0110-4305	FEES FOR SERVICE	0.00	1,034.00	882.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	0.00	1,034.00	882.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4310 - COMMUNICATION											
100-02-0110-4310	COMMUNICATION	2,843.77	3,837.38	1,642.69	3,200.00	3,280.00	80.00	2.50%	3,380.00	100.00	3.05%
	Total Object: 4310 - COMMUNICATION:	2,843.77	3,837.38	1,642.69	3,200.00	3,280.00	80.00	2.50%	3,380.00	100.00	3.05%
Object: 4321 - DATA PROCESSING											
100-02-0110-4321	DATA PROCESSING	42,500.00	45,600.00	24,250.00	58,200.00	54,000.00	-4,200.00	-7.22%	56,700.00	2,700.00	5.00%
	Total Object: 4321 - DATA PROCESSING:	42,500.00	45,600.00	24,250.00	58,200.00	54,000.00	-4,200.00	-7.22%	56,700.00	2,700.00	5.00%
Object: 4340 - PRINTING											
100-02-0110-4340	PRINTING	55.00	50.00	0.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
	Total Object: 4340 - PRINTING:	55.00	50.00	0.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
Object: 4341 - ADVER/PUBLISH											
100-02-0110-4341	ADVER/PUBLISH	466.85	0.00	0.00	500.00	0.00	-500.00	-100.00%	530.00	530.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	466.85	0.00	0.00	500.00	0.00	-500.00	-100.00%	530.00	530.00	0.00%
Object: 4350 - INSURANCE CHARGE											
100-02-0110-4350	INSURANCE CHARGE	12,300.00	18,500.00	8,500.00	20,400.00	1,800.00	-18,600.00	-91.18%	1,900.00	100.00	5.56%
	Total Object: 4350 - INSURANCE CHARGE:	12,300.00	18,500.00	8,500.00	20,400.00	1,800.00	-18,600.00	-91.18%	1,900.00	100.00	5.56%
Object: 4401 - DUES & SUBS											
100-02-0110-4401	DUES & SUBS	3,583.03	1,591.03	1,539.55	2,700.00	3,800.00	1,100.00	40.74%	2,850.00	-950.00	-25.00%
	Total Object: 4401 - DUES & SUBS:	3,583.03	1,591.03	1,539.55	2,700.00	3,800.00	1,100.00	40.74%	2,850.00	-950.00	-25.00%
Object: 4403 - TRAVEL/TRAIN/CON											
100-02-0110-4403	TRAVEL/TRAIN/CON	19,496.30	13,207.32	8,186.63	12,000.00	11,700.00	-300.00	-2.50%	12,660.00	960.00	8.21%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	19,496.30	13,207.32	8,186.63	12,000.00	11,700.00	-300.00	-2.50%	12,660.00	960.00	8.21%
Object: 4434 - SPECIAL EVENTS											
100-02-0110-4434	SPECIAL EVENTS	305.07	3,778.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4434 - SPECIAL EVENTS:	305.07	3,778.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4300 - CONTRACTUAL SERVICES:	91,849.02	109,671.04	45,375.87	109,700.00	133,600.00	23,900.00	21.79%	91,420.00	-42,180.00	-31.57%
	Total Department: 02 - ADMINISTRATION:	843,575.10	956,333.32	441,272.62	1,147,600.00	1,159,820.00	12,220.00	1.06%	1,474,170.00	314,350.00	27.10%
Department: 03 - PROFESSIONAL SERVICES											
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-03-0150-4300	PROF SERVICES	235,846.83	242,439.91	0.00	256,000.00	255,900.00	-100.00	-0.04%	263,600.00	7,700.00	3.01%
	Total Object: 4300 - PROF SERVICES:	235,846.83	242,439.91	0.00	256,000.00	255,900.00	-100.00	-0.04%	263,600.00	7,700.00	3.01%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4302 - LEGAL SERVICE											
100-03-0150-4302	LEGAL SERVICE	276,723.06	293,145.20	126,001.60	284,000.00	297,600.00	13,600.00	4.79%	306,100.00	8,500.00	2.86%
	Total Object: 4302 - LEGAL SERVICE:	276,723.06	293,145.20	126,001.60	284,000.00	297,600.00	13,600.00	4.79%	306,100.00	8,500.00	2.86%
	Total Category: 4300 - CONTRACTUAL SERVICES:	512,569.89	535,585.11	126,001.60	540,000.00	553,500.00	13,500.00	2.50%	569,700.00	16,200.00	2.93%
	Total Department: 03 - PROFESSIONAL SERVICES:	512,569.89	535,585.11	126,001.60	540,000.00	553,500.00	13,500.00	2.50%	569,700.00	16,200.00	2.93%
Department: 04 - CITY CLERK/ELECTIONS											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-04-0200-4100	SALARY-FULL TIME	89,364.80	98,891.55	39,769.16	106,600.00	117,600.00	11,000.00	10.32%	123,400.00	5,800.00	4.93%
	Total Object: 4100 - SALARY-FULL TIME:	89,364.80	98,891.55	39,769.16	106,600.00	117,600.00	11,000.00	10.32%	123,400.00	5,800.00	4.93%
Object: 4120 - SAL-P.T./TEMP											
100-04-0200-4120	SAL-P.T./TEMP	460.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4120 - SAL-P.T./TEMP:	460.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-04-0200-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
Object: 4141 - PERA											
100-04-0200-4141	PERA	6,676.62	7,994.58	3,019.62	8,000.00	8,800.00	800.00	10.00%	9,300.00	500.00	5.68%
	Total Object: 4141 - PERA:	6,676.62	7,994.58	3,019.62	8,000.00	8,800.00	800.00	10.00%	9,300.00	500.00	5.68%
Object: 4142 - FICA											
100-04-0200-4142	FICA	5,917.25	7,406.25	2,746.41	8,200.00	9,000.00	800.00	9.76%	9,400.00	400.00	4.44%
	Total Object: 4142 - FICA:	5,917.25	7,406.25	2,746.41	8,200.00	9,000.00	800.00	9.76%	9,400.00	400.00	4.44%
Object: 4144 - HEALTH INSURANCE											
100-04-0200-4144	HEALTH INSURANCE	0.00	12,000.00	5,500.00	13,200.00	14,400.00	1,200.00	9.09%	15,800.00	1,400.00	9.72%
	Total Object: 4144 - HEALTH INSURANCE:	0.00	12,000.00	5,500.00	13,200.00	14,400.00	1,200.00	9.09%	15,800.00	1,400.00	9.72%
Object: 4148 - WORKERS COMP											
100-04-0200-4148	WORKERS COMP	0.00	600.00	291.65	700.00	500.00	-200.00	-28.57%	600.00	100.00	20.00%
	Total Object: 4148 - WORKERS COMP:	0.00	600.00	291.65	700.00	500.00	-200.00	-28.57%	600.00	100.00	20.00%
	Total Category: 4100 - PERSONAL SERVICES:	102,418.67	126,892.38	51,326.84	136,700.00	150,800.00	14,100.00	10.31%	159,000.00	8,200.00	5.44%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-04-0200-4200	OFFICE SUPPLIES	26.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	26.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4210 - OP SUPPLY-OTHER											
100-04-0200-4210	OP SUPPLY-OTHER	239.15	214.70	65.10	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
	Total Object: 4210 - OP SUPPLY-OTHER:	239.15	214.70	65.10	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
	Total Category: 4200 - COMMODITIES:	265.15	214.70	65.10	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-04-0200-4300	PROF SERVICES	3,947.78	14,271.49	4,192.85	24,400.00	20,000.00	-4,400.00	-18.03%	20,000.00	0.00	0.00%
100-04-0210-4300	PROF SERVICES	0.00	108,892.80	0.00	40,000.00	75,000.00	35,000.00	87.50%	60,000.00	-15,000.00	-20.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Cut \$40,000 & use 2025 carryforward for ele		0.00	0.00	-40,000.00						
2026	Department Request		0.00	0.00	115,000.00						
	Total Object: 4300 - PROF SERVICES:	3,947.78	123,164.29	4,192.85	64,400.00	95,000.00	30,600.00	47.52%	80,000.00	-15,000.00	-15.79%
Object: 4302 - LEGAL SERVICE											
100-04-0200-4302	LEGAL SERVICE	10,036.33	192.00	1,142.87	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	10,036.33	192.00	1,142.87	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
100-04-0200-4305	FEES FOR SERVICE	478.06	319.83	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
100-04-0210-4305	FEES FOR SERVICE	236.49	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	714.55	319.83	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Object: 4341 - ADVER/PUBLISH											
100-04-0200-4341	ADVER/PUBLISH	70.07	27.56	80.85	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
100-04-0210-4341	ADVER/PUBLISH	0.00	152.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	70.07	180.44	80.85	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Object: 4370 - MAINT-REPAIR/EQ											
100-04-0210-4370	MAINT-REPAIR/EQ	10,935.00	13,716.00	15,085.00	14,000.00	16,000.00	2,000.00	14.29%	16,640.00	640.00	4.00%
Budget Notes											
Budget Code	Description										
2026	Added \$2,000 as a precaution										
	Total Object: 4370 - MAINT-REPAIR/EQ:	10,935.00	13,716.00	15,085.00	14,000.00	16,000.00	2,000.00	14.29%	16,640.00	640.00	4.00%
Object: 4401 - DUES & SUBS											
100-04-0200-4401	DUES & SUBS	120.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
	Total Object: 4401 - DUES & SUBS:	120.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	Budget	Budget	to Comparison 1	
				2025	2026	Increase /		2027	Increase /	%
				2025	2026	(Decrease)	%	2027 FALL 2025	(Decrease)	%
Account Number										
Object: 4403 - TRAVEL/TRAIN/CON										
100-04-0200-4403	TRAVEL/TRAIN/CON	841.64	1,676.86	852.50	1,500.00	2,800.00	1,300.00	86.67%	2,000.00	-28.57%
Total Object: 4403 - TRAVEL/TRAIN/CON:		841.64	1,676.86	852.50	1,500.00	2,800.00	1,300.00	86.67%	2,000.00	-28.57%
Total Category: 4300 - CONTRACTUAL SERVICES:		26,665.37	139,249.42	21,354.07	91,000.00	125,200.00	34,200.00	37.58%	109,740.00	-12.35%
Total Department: 04 - CITY CLERK/ELECTIONS:		129,349.19	266,356.50	72,746.01	227,700.00	276,300.00	48,600.00	21.34%	268,740.00	-2.74%
Department: 05 - FINANCE										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-05-0300-4100	SALARY-FULL TIME	397,471.34	459,231.64	190,761.64	506,300.00	554,900.00	48,600.00	9.60%	627,350.00	13.06%
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2027 FALL 2025		BA-Accountant	0.00	0.00	53,150.00					
2027 FALL 2025		Original	0.00	0.00	574,200.00					
Total Object: 4100 - SALARY-FULL TIME:		397,471.34	459,231.64	190,761.64	506,300.00	554,900.00	48,600.00	9.60%	627,350.00	13.06%
Object: 4115 - REGULAR-P/T REG STATUS										
100-05-0300-4115	REGULAR-P/T REG STATUS	0.00	0.00	6,248.00	32,300.00	36,300.00	4,000.00	12.38%	38,300.00	5.51%
Total Object: 4115 - REGULAR-P/T REG STATUS:		0.00	0.00	6,248.00	32,300.00	36,300.00	4,000.00	12.38%	38,300.00	5.51%
Object: 4120 - SAL-P.T./TEMP										
100-05-0300-4120	SAL-P.T./TEMP	22,396.53	22,639.37	6,005.89	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		22,396.53	22,639.37	6,005.89	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 4138 - MN PAID LEAVE										
100-05-0300-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	2,700.00	2,700.00	0.00%	2,950.00	9.26%
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2027 FALL 2025		BA-Accountant	0.00	0.00	250.00					
2027 FALL 2025		Original	0.00	0.00	2,700.00					
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	2,700.00	2,700.00	0.00%	2,950.00	9.26%
Object: 4141 - PERA										
100-05-0300-4141	PERA	30,977.81	34,586.43	15,437.39	40,300.00	44,400.00	4,100.00	10.17%	50,000.00	12.61%
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2027 FALL 2025		BA-Accountant	0.00	0.00	4,000.00					
2027 FALL 2025		Original	0.00	0.00	46,000.00					
Total Object: 4141 - PERA:		30,977.81	34,586.43	15,437.39	40,300.00	44,400.00	4,100.00	10.17%	50,000.00	12.61%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
					Parent Budget						
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
Object: 4142 - FICA											
100-05-0300-4142	FICA	30,777.44	33,916.37	14,539.11	41,100.00	45,200.00	4,100.00	9.98%	50,850.00	5,650.00	12.50%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2027 FALL 2025	BA-Accountant	0.00	0.00	4,050.00							
2027 FALL 2025	Original	0.00	0.00	46,800.00							
Total Object: 4142 - FICA:					30,777.44	33,916.37	14,539.11	41,100.00	45,200.00	4,100.00	9.98%
Object: 4144 - HEALTH INSURANCE											
100-05-0300-4144	HEALTH INSURANCE	45,900.00	60,000.00	27,500.00	66,000.00	72,000.00	6,000.00	9.09%	86,200.00	14,200.00	19.72%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2027 FALL 2025	BA-Accountant	0.00	0.00	7,200.00							
2027 FALL 2025	Original	0.00	0.00	79,000.00							
Total Object: 4144 - HEALTH INSURANCE:					45,900.00	60,000.00	27,500.00	66,000.00	72,000.00	6,000.00	9.09%
Object: 4148 - WORKERS COMP											
100-05-0300-4148	WORKERS COMP	2,700.00	3,100.00	1,458.35	3,500.00	2,700.00	-800.00	-22.86%	3,050.00	350.00	12.96%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2027 FALL 2025	BA-Accountant	0.00	0.00	250.00							
2027 FALL 2025	Original	0.00	0.00	2,800.00							
Total Object: 4148 - WORKERS COMP:					2,700.00	3,100.00	1,458.35	3,500.00	2,700.00	-800.00	-22.86%
Total Category: 4100 - PERSONAL SERVICES:					530,223.12	613,473.81	261,950.38	689,500.00	758,200.00	68,700.00	9.96%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-05-0300-4200	OFFICE SUPPLIES	0.00	0.00	151.99	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:					0.00	0.00	151.99	0.00	0.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER											
100-05-0300-4210	OP SUPPLY-OTHER	345.00	28.49	524.00	900.00	500.00	-400.00	-44.44%	500.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:					345.00	28.49	524.00	900.00	500.00	-400.00	-44.44%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-05-0300-4280	CAPITAL OUTLAY <\$5,000	0.00	0.00	0.00	600.00	1,500.00	900.00	150.00%	1,500.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:					0.00	0.00	0.00	600.00	1,500.00	900.00	150.00%
Total Category: 4200 - COMMODITIES:					345.00	28.49	675.99	1,500.00	2,000.00	500.00	33.33%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
					Parent Budget		%			%	
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-05-0300-4300	PROF SERVICES	25,584.33	48,991.99	14,000.00	32,000.00	28,000.00	-4,000.00	-12.50%	28,500.00	500.00	1.79%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Audit	0.00	0.00	20,000.00							
2026	COA (ACFR Application to GFOA)	0.00	0.00	1,000.00							
2026	Other	0.00	0.00	2,000.00							
2026	Truth in Taxation -Pymt to County	0.00	0.00	5,000.00							
Total Object: 4300 - PROF SERVICES:		25,584.33	48,991.99	14,000.00	32,000.00	28,000.00	-4,000.00	-12.50%	28,500.00	500.00	1.79%
Object: 4305 - FEES FOR SERVICE											
100-05-0300-4305	FEES FOR SERVICE	467.02	510.90	475.00	0.00	600.00	600.00	0.00%	600.00	0.00	0.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Auditor's Cert. from County	0.00	0.00	400.00							
2026	Levy & Adjustment Report for year-end audi	0.00	0.00	150.00							
2026	Misc	0.00	0.00	50.00							
Total Object: 4305 - FEES FOR SERVICE:		467.02	510.90	475.00	0.00	600.00	600.00	0.00%	600.00	0.00	0.00%
Object: 4310 - COMMUNICATION											
100-05-0300-4310	COMMUNICATION	562.50	796.50	396.00	1,050.00	2,700.00	1,650.00	157.14%	2,700.00	0.00	0.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Cell Phone Allowance	5.00	540.00	2,700.00							
Total Object: 4310 - COMMUNICATION:		562.50	796.50	396.00	1,050.00	2,700.00	1,650.00	157.14%	2,700.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
100-05-0300-4321	DATA PROCESSING	34,400.00	36,000.00	17,833.35	42,800.00	41,900.00	-900.00	-2.10%	44,000.00	2,100.00	5.01%
Total Object: 4321 - DATA PROCESSING:		34,400.00	36,000.00	17,833.35	42,800.00	41,900.00	-900.00	-2.10%	44,000.00	2,100.00	5.01%
Object: 4340 - PRINTING											
100-05-0300-4340	PRINTING	946.34	2,224.68	50.00	1,300.00	1,600.00	300.00	23.08%	1,600.00	0.00	0.00%
Budget Notes											
Budget Code	Description										
2026	This is the 4 year average of printing										
Total Object: 4340 - PRINTING:		946.34	2,224.68	50.00	1,300.00	1,600.00	300.00	23.08%	1,600.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
					Parent Budget		%			%	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
Object: 4341 - ADVER/PUBLISH											
100-05-0300-4341	ADVER/PUBLISH	725.69	1,467.40	0.00	300.00	1,000.00	700.00	233.33%	1,000.00	0.00	0.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Financial Publication (OSA Mandate)	0.00	0.00	1,000.00							
Total Object: 4341 - ADVER/PUBLISH:		725.69	1,467.40	0.00	300.00	1,000.00	700.00	233.33%	1,000.00	0.00	0.00%
Object: 4350 - INSURANCE CHARGE											
100-05-0300-4350	INSURANCE CHARGE	0.00	0.00	0.00	0.00	800.00	800.00	0.00%	800.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		0.00	0.00	0.00	0.00	800.00	800.00	0.00%	800.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
100-05-0300-4401	DUES & SUBS	460.00	830.00	210.00	800.00	800.00	0.00	0.00%	900.00	100.00	12.50%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	GFOA	0.00	0.00	500.00							
2026	MnGFOA	4.00	75.00	300.00							
Total Object: 4401 - DUES & SUBS:		460.00	830.00	210.00	800.00	800.00	0.00	0.00%	900.00	100.00	12.50%
Object: 4403 - TRAVEL/TRAIN/CON											
100-05-0300-4403	TRAVEL/TRAIN/CON	2,060.26	840.00	2,505.75	7,300.00	8,700.00	1,400.00	19.18%	9,000.00	300.00	3.45%
Total Object: 4403 - TRAVEL/TRAIN/CON:		2,060.26	840.00	2,505.75	7,300.00	8,700.00	1,400.00	19.18%	9,000.00	300.00	3.45%
Total Category: 4300 - CONTRACTUAL SERVICES:		65,206.14	91,661.47	35,470.10	85,550.00	86,100.00	550.00	0.64%	89,100.00	3,000.00	3.48%
Total Department: 05 - FINANCE:		595,774.26	705,163.77	298,096.47	776,550.00	846,300.00	69,750.00	8.98%	949,800.00	103,500.00	12.23%
Department: 08 - COMMUNITY & EMPLOYEE PROG											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-08-0395-4100	SALARY-FULL TIME	2,600.00	3,300.00	2,550.00	8,850.00	10,100.00	1,250.00	14.12%	10,500.00	400.00	3.96%
Total Object: 4100 - SALARY-FULL TIME:		2,600.00	3,300.00	2,550.00	8,850.00	10,100.00	1,250.00	14.12%	10,500.00	400.00	3.96%
Object: 4120 - SAL-P.T./TEMP											
100-08-0395-4120	SAL-P.T./TEMP	2,200.00	1,450.00	1,450.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		2,200.00	1,450.00	1,450.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4142 - FICA											
100-08-0395-4142	FICA	7.65	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4142 - FICA:		7.65	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		4,807.65	4,750.00	4,000.00	8,850.00	10,100.00	1,250.00	14.12%	10,500.00	400.00	3.96%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May			
Category: 4200 - COMMODITIES										
Object: 4210 - OP SUPPLY-OTHER										
100-08-0395-4210	OP SUPPLY-OTHER	6,949.74	4,592.08	3,382.51	5,100.00	5,230.00	130.00	2.55%	5,380.00	150.00 2.87%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Employee Benefits Fair Giveaways	1.00	1,800.00	1,800.00						
2026	Employee Leadership Series Books	1.00	500.00	500.00						
2026	Event Supplies	1.00	380.00	380.00						
2026	Medallion Hunt Supplies	1.00	50.00	50.00						
2026	Volunteer Banquet Awards	1.00	500.00	500.00						
2026	Years of Service Awards	2.00	1,000.00	2,000.00						
Total Object: 4210 - OP SUPPLY-OTHER:		6,949.74	4,592.08	3,382.51	5,100.00	5,230.00	130.00	2.55%	5,380.00	150.00 2.87%
Total Category: 4200 - COMMODITIES:		6,949.74	4,592.08	3,382.51	5,100.00	5,230.00	130.00	2.55%	5,380.00	150.00 2.87%
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-08-0395-4300	PROF SERVICES	10,775.00	51,512.00	29,300.00	30,000.00	0.00	-30,000.00	-100.00%	0.00	0.00 0.00%
Total Object: 4300 - PROF SERVICES:		10,775.00	51,512.00	29,300.00	30,000.00	0.00	-30,000.00	-100.00%	0.00	0.00 0.00%
Object: 4305 - FEES FOR SERVICE										
100-08-0395-4305	FEES FOR SERVICE	0.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4305 - FEES FOR SERVICE:		0.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4311 - POSTAGE										
100-08-0395-4311	POSTAGE	32,701.77	35,029.68	12,385.54	37,200.00	38,130.00	930.00	2.50%	39,250.00	1,120.00 2.94%
Total Object: 4311 - POSTAGE:		32,701.77	35,029.68	12,385.54	37,200.00	38,130.00	930.00	2.50%	39,250.00	1,120.00 2.94%
Object: 4340 - PRINTING										
100-08-0395-4340	PRINTING	35,315.75	35,989.77	11,797.96	46,200.00	47,360.00	1,160.00	2.51%	48,750.00	1,390.00 2.93%
Total Object: 4340 - PRINTING:		35,315.75	35,989.77	11,797.96	46,200.00	47,360.00	1,160.00	2.51%	48,750.00	1,390.00 2.93%
Object: 4375 - CHARGE-FLEET MNT										
100-08-0395-4375	CHARGE-FLEET MNT	0.00	0.00	0.00	1,400.00	0.00	-1,400.00	-100.00%	0.00	0.00 0.00%
Total Object: 4375 - CHARGE-FLEET MNT:		0.00	0.00	0.00	1,400.00	0.00	-1,400.00	-100.00%	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
					Parent Budget	Budget				
					2025	2026	Increase /	2027	Increase /	
					2025	2026	(Decrease)	2027 FALL 2025	(Decrease)	
Account Number					2023	2024	2025			
					Total Activity	Total Activity	YTD Activity			
							Through May			
Object: 4401 - DUES & SUBS										
100-08-0395-4401	DUES & SUBS	4,052.81	5,573.08	1,664.00	6,050.00	6,200.00	150.00	2.48%	6,380.00	180.00 2.90%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	AIGA, The Professional Association for Desig	1.00	250.00	250.00						
2026	Canva	12.00	90.00	1,080.00						
2026	Constant Contact	12.00	110.00	1,320.00						
2026	Hootsuite	1.00	1,200.00	1,200.00						
2026	Issuu	1.00	480.00	480.00						
2026	Minnesota Association of Government Comi	0.00	0.00	85.00						
2026	National Association of Government Commu	1.00	650.00	650.00						
2026	Pioneer Press	12.00	16.00	192.00						
2026	Public Relations Society of America	1.00	260.00	260.00						
2026	Public Relations Society of America	1.00	260.00	260.00						
2026	Rounding	1.00	173.00	173.00						
2026	Star Tribune	1.00	250.00	250.00						
Total Object: 4401 - DUES & SUBS:		4,052.81	5,573.08	1,664.00	6,050.00	6,200.00	150.00	2.48%	6,380.00	180.00 2.90%
Object: 4403 - TRAVEL/TRAIN/CON										
100-08-0395-4403	TRAVEL/TRAIN/CON	1,500.00	6,575.89	4,900.80	29,200.00	17,630.00	-11,570.00	-39.62%	18,150.00	520.00 2.95%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Additional Employee Training	1.00	931.00	931.00						
2026	Digital Summit Minneaapolis	1.00	400.00	400.00						
2026	GOLD Award	5.00	3,000.00	15,000.00						
2026	Government Social Media Conference	1.00	599.00	599.00						
2026	MACG Fall Conference	1.00	300.00	300.00						
2026	UCDA Creative Summit	1.00	400.00	400.00						
Total Object: 4403 - TRAVEL/TRAIN/CON:		1,500.00	6,575.89	4,900.80	29,200.00	17,630.00	-11,570.00	-39.62%	18,150.00	520.00 2.95%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget						
Object: 4434 - SPECIAL EVENTS										
100-08-0395-4434	SPECIAL EVENTS	46,282.29	48,861.42	11,115.62	28,100.00	28,800.00	700.00	2.49%	29,640.00	840.00 2.92%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Benefits Fair	1.00	3,500.00	3,500.00						
2026	Cleaning Day Lunch	1.00	500.00	500.00						
2026	Employee Picnic	1.00	4,000.00	4,000.00						
2026	Hometown Holiday Event	1.00	8,000.00	8,000.00						
2026	Leadership Book Series Lunch	1.00	750.00	750.00						
2026	Leadership Summit Speaker	1.00	2,000.00	2,000.00						
2026	Medallion Hunt	1.00	250.00	250.00						
2026	New Employee Meet & Greet	2.00	250.00	500.00						
2026	Other Employee Events	1.00	925.00	925.00						
2026	Photo Contest	5.00	75.00	375.00						
2026	Service Award Lunch	2.00	1,000.00	2,000.00						
2026	Volunteer Banquet	1.00	5,500.00	5,500.00						
2026	Wellness Committee	1.00	500.00	500.00						
Total Object: 4434 - SPECIAL EVENTS:		46,282.29	48,861.42	11,115.62	28,100.00	28,800.00	700.00	2.49%	29,640.00	840.00 2.92%
Total Category: 4300 - CONTRACTUAL SERVICES:		130,627.62	183,591.84	71,163.92	178,150.00	138,120.00	-40,030.00	-22.47%	142,170.00	4,050.00 2.93%
Total Department: 08 - COMMUNITY & EMPLOYEE PROG:		142,385.01	192,933.92	78,546.43	192,100.00	153,450.00	-38,650.00	-20.12%	158,050.00	4,600.00 3.00%
Department: 09 - CITY HALL BUILDINGS										
Category: 4200 - COMMODITIES										
Object: 4200 - OFFICE SUPPLIES										
100-09-2500-4200	OFFICE SUPPLIES	5,604.80	6,612.25	2,340.13	9,400.00	7,000.00	-2,400.00	-25.53%	7,200.00	200.00 2.86%
Total Object: 4200 - OFFICE SUPPLIES:		5,604.80	6,612.25	2,340.13	9,400.00	7,000.00	-2,400.00	-25.53%	7,200.00	200.00 2.86%
Object: 4210 - OP SUPPLY-OTHER										
100-09-2500-4210	OP SUPPLY-OTHER	3,714.23	1,719.92	808.51	2,600.00	2,670.00	70.00	2.69%	2,750.00	80.00 3.00%
Total Object: 4210 - OP SUPPLY-OTHER:		3,714.23	1,719.92	808.51	2,600.00	2,670.00	70.00	2.69%	2,750.00	80.00 3.00%
Object: 4211 - MOTOR FUELS										
100-09-2500-4211	MOTOR FUELS	0.00	4,209.06	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4211 - MOTOR FUELS:		0.00	4,209.06	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK										
100-09-2500-4270	OP SUP-VEH/EQ	718.89	740.68	660.57	900.00	780.00	-120.00	-13.33%	780.00	0.00 0.00%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		718.89	740.68	660.57	900.00	780.00	-120.00	-13.33%	780.00	0.00 0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4272 - OP SUP-BUILDINGS											
100-09-2500-4272	OP SUP-BUILDINGS	9,175.33	9,050.92	6,439.74	8,500.00	9,000.00	500.00	5.88%	9,200.00	200.00	2.22%
	Total Object: 4272 - OP SUP-BUILDINGS:	9,175.33	9,050.92	6,439.74	8,500.00	9,000.00	500.00	5.88%	9,200.00	200.00	2.22%
	Total Category: 4200 - COMMODITIES:	19,213.25	22,332.83	10,248.95	21,400.00	19,450.00	-1,950.00	-9.11%	19,930.00	480.00	2.47%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-09-2500-4300	PROF SERVICES	0.00	0.00	337.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	0.00	0.00	337.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
100-09-2500-4305	FEES FOR SERVICE	28,378.49	30,036.49	8,618.89	32,960.00	31,000.00	-1,960.00	-5.95%	31,200.00	200.00	0.65%
	Total Object: 4305 - FEES FOR SERVICE:	28,378.49	30,036.49	8,618.89	32,960.00	31,000.00	-1,960.00	-5.95%	31,200.00	200.00	0.65%
Object: 4311 - POSTAGE											
100-09-2500-4311	POSTAGE	10,000.00	15,500.00	10,000.00	12,000.00	14,300.00	2,300.00	19.17%	15,000.00	700.00	4.90%
	Total Object: 4311 - POSTAGE:	10,000.00	15,500.00	10,000.00	12,000.00	14,300.00	2,300.00	19.17%	15,000.00	700.00	4.90%
Object: 4321 - DATA PROCESSING											
100-09-2500-4321	DATA PROCESSING	25,300.00	30,600.00	11,750.00	28,200.00	9,400.00	-18,800.00	-66.67%	9,900.00	500.00	5.32%
	Total Object: 4321 - DATA PROCESSING:	25,300.00	30,600.00	11,750.00	28,200.00	9,400.00	-18,800.00	-66.67%	9,900.00	500.00	5.32%
Object: 4340 - PRINTING											
100-09-2500-4340	PRINTING	1,079.00	0.00	758.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
	Total Object: 4340 - PRINTING:	1,079.00	0.00	758.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
Object: 4350 - INSURANCE CHARGE											
100-09-2500-4350	INSURANCE CHARGE	45,300.00	68,000.00	31,166.65	74,800.00	36,000.00	-38,800.00	-51.87%	37,800.00	1,800.00	5.00%
	Total Object: 4350 - INSURANCE CHARGE:	45,300.00	68,000.00	31,166.65	74,800.00	36,000.00	-38,800.00	-51.87%	37,800.00	1,800.00	5.00%
Object: 4360 - UTILITIES											
100-09-2500-4360	UTILITIES	121,284.04	100,121.59	46,380.51	135,960.00	139,360.00	3,400.00	2.50%	143,440.00	4,080.00	2.93%
	Total Object: 4360 - UTILITIES:	121,284.04	100,121.59	46,380.51	135,960.00	139,360.00	3,400.00	2.50%	143,440.00	4,080.00	2.93%
Object: 4370 - MAINT-REPAIR/EQ											
100-09-2500-4370	MAINT-REPAIR/EQ	3,268.16	4,778.84	1,841.60	5,000.00	4,700.00	-300.00	-6.00%	4,800.00	100.00	2.13%
	Total Object: 4370 - MAINT-REPAIR/EQ:	3,268.16	4,778.84	1,841.60	5,000.00	4,700.00	-300.00	-6.00%	4,800.00	100.00	2.13%
Object: 4372 - MAINT-REPAIR/BLD											
100-09-2500-4372	MAINT-REPAIR/BLD	207,619.30	50,972.45	18,485.96	48,100.00	46,500.00	-1,600.00	-3.33%	47,500.00	1,000.00	2.15%
	Total Object: 4372 - MAINT-REPAIR/BLD:	207,619.30	50,972.45	18,485.96	48,100.00	46,500.00	-1,600.00	-3.33%	47,500.00	1,000.00	2.15%
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-09-2500-4373	BUILDING MAINTENANCE LABO	0.00	120,000.00	55,458.35	133,100.00	106,300.00	-26,800.00	-20.14%	111,600.00	5,300.00	4.99%
	Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...	0.00	120,000.00	55,458.35	133,100.00	106,300.00	-26,800.00	-20.14%	111,600.00	5,300.00	4.99%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4375 - CHARGE-FLEET MNT											
100-09-2500-4375	CHARGE-FLEET MNT	84.24	23.32	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
Total Object: 4375 - CHARGE-FLEET MNT:		84.24	23.32	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
Object: 4380 - RENTAL/LEASE											
100-09-2500-4380	RENTAL/LEASE	18,169.00	19,135.53	6,497.27	18,200.00	18,660.00	460.00	2.53%	19,210.00	550.00	2.95%
Total Object: 4380 - RENTAL/LEASE:		18,169.00	19,135.53	6,497.27	18,200.00	18,660.00	460.00	2.53%	19,210.00	550.00	2.95%
Object: 4405 - CLEAN/WASTE REMV											
100-09-2500-4405	CLEAN/WASTE REMV	66,515.36	73,592.02	35,364.33	76,015.00	83,660.00	7,645.00	10.06%	86,200.00	2,540.00	3.04%
Total Object: 4405 - CLEAN/WASTE REMV:		66,515.36	73,592.02	35,364.33	76,015.00	83,660.00	7,645.00	10.06%	86,200.00	2,540.00	3.04%
Total Category: 4300 - CONTRACTUAL SERVICES:		526,997.59	512,760.24	226,659.06	564,935.00	490,490.00	-74,445.00	-13.18%	507,290.00	16,800.00	3.43%
Total Department: 09 - CITY HALL BUILDINGS:		546,210.84	535,093.07	236,908.01	586,335.00	509,940.00	-76,395.00	-13.03%	527,220.00	17,280.00	3.39%
Department: 10 - PLANNING & ZONING											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-10-1100-4100	SALARY-FULL TIME	344,014.56	372,494.49	160,615.17	443,400.00	467,800.00	24,400.00	5.50%	484,100.00	16,300.00	3.48%
Total Object: 4100 - SALARY-FULL TIME:		344,014.56	372,494.49	160,615.17	443,400.00	467,800.00	24,400.00	5.50%	484,100.00	16,300.00	3.48%
Object: 4110 - OVERTIME F. T.											
100-10-1100-4110	OVERTIME F. T.	0.00	3,516.30	0.00	7,500.00	5,000.00	-2,500.00	-33.33%	5,200.00	200.00	4.00%
Total Object: 4110 - OVERTIME F. T.:		0.00	3,516.30	0.00	7,500.00	5,000.00	-2,500.00	-33.33%	5,200.00	200.00	4.00%
Object: 4120 - SAL-P.T./TEMP											
100-10-1100-4120	SAL-P.T./TEMP	17,092.80	2,934.40	4,543.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		17,092.80	2,934.40	4,543.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-10-1100-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00	0.00%
Object: 4141 - PERA											
100-10-1100-4141	PERA	26,980.80	26,749.92	12,147.42	33,900.00	35,400.00	1,500.00	4.42%	36,700.00	1,300.00	3.67%
Total Object: 4141 - PERA:		26,980.80	26,749.92	12,147.42	33,900.00	35,400.00	1,500.00	4.42%	36,700.00	1,300.00	3.67%
Object: 4142 - FICA											
100-10-1100-4142	FICA	26,567.68	27,256.35	12,206.26	34,500.00	36,100.00	1,600.00	4.64%	37,400.00	1,300.00	3.60%
Total Object: 4142 - FICA:		26,567.68	27,256.35	12,206.26	34,500.00	36,100.00	1,600.00	4.64%	37,400.00	1,300.00	3.60%
Object: 4144 - HEALTH INSURANCE											
100-10-1100-4144	HEALTH INSURANCE	48,600.00	54,000.00	24,750.00	59,400.00	64,800.00	5,400.00	9.09%	71,100.00	6,300.00	9.72%
Total Object: 4144 - HEALTH INSURANCE:		48,600.00	54,000.00	24,750.00	59,400.00	64,800.00	5,400.00	9.09%	71,100.00	6,300.00	9.72%

Budget Comparison Report

			Comparison 1		Comparison 1		Comparison 2		Comparison 2			
			Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1	Budget	%		
			2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)				
			2025	2026	(Decrease)		2027 FALL 2025	(Decrease)				
Account Number			Total Activity	Total Activity	YTD Activity Through May							
Object: 4148 - WORKERS COMP												
100-10-1100-4148	WORKERS COMP		2,400.00	3,100.00	1,333.35	3,200.00	2,500.00	-700.00	-21.88%	2,500.00	0.00	0.00%
Total Object: 4148 - WORKERS COMP:			2,400.00	3,100.00	1,333.35	3,200.00	2,500.00	-700.00	-21.88%	2,500.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:			465,655.84	490,051.46	215,595.20	581,900.00	613,700.00	31,800.00	5.46%	639,100.00	25,400.00	4.14%
Category: 4200 - COMMODITIES												
Object: 4200 - OFFICE SUPPLIES												
100-10-1100-4200	OFFICE SUPPLIES		138.03	0.00	174.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:			138.03	0.00	174.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER												
100-10-1100-4210	OP SUPPLY-OTHER		35.00	26.00	50.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:			35.00	26.00	50.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
Object: 4217 - CLOTHING/UNIFORM												
100-10-1100-4217	CLOTHING/UNIFORM		87.00	0.00	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
Total Object: 4217 - CLOTHING/UNIFORM:			87.00	0.00	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
Object: 4280 - CAPITAL OUTLAY <\$5,000												
100-10-1100-4280	CAPITAL OUTLAY <\$5,000		0.00	585.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:			0.00	585.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:			260.03	611.71	224.27	250.00	350.00	100.00	40.00%	350.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES												
Object: 4300 - PROF SERVICES												
100-10-1100-4300	PROF SERVICES		831.72	13,294.43	18,300.73	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:			831.72	13,294.43	18,300.73	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
Object: 4301 - ENGINEERING SVS												
100-10-1100-4301	ENGINEERING SVS		0.00	730.00	0.00	2,100.00	0.00	-2,100.00	-100.00%	0.00	0.00	0.00%
100-10-1110-4301	ENGINEERING SVS		0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
Budget Detail												
Budget Code		Description	Units	Price	Amount							
2026		BA-Comp Plan	0.00	0.00	20,000.00							
2027 FALL 2025		BA-Comp Plan	0.00	0.00	20,000.00							
Total Object: 4301 - ENGINEERING SVS:			0.00	730.00	0.00	2,100.00	20,000.00	17,900.00	852.38%	20,000.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE												
100-10-1100-4305	FEES FOR SERVICE		833.26	150.61	138.00	2,800.00	2,000.00	-800.00	-28.57%	2,000.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:			833.26	150.61	138.00	2,800.00	2,000.00	-800.00	-28.57%	2,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Budget	to Parent			Budget	to Comparison 1		
				Budget	Budget	%		Budget	Budget	%	
				2025	2026	Increase /		2027	Increase /		
				2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
Account Number				2023	2024	2025					
				Total Activity	Total Activity	YTD Activity					
						Through May					
Object: 4310 - COMMUNICATION											
100-10-1100-4310	COMMUNICATION	1,372.50	1,611.00	774.00	1,500.00	2,350.00	850.00	56.67%	2,350.00	0.00	0.00%
Total Object: 4310 - COMMUNICATION:		1,372.50	1,611.00	774.00	1,500.00	2,350.00	850.00	56.67%	2,350.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
100-10-1100-4321	DATA PROCESSING	32,400.00	35,400.00	15,166.65	36,400.00	28,200.00	-8,200.00	-22.53%	29,600.00	1,400.00	4.96%
Total Object: 4321 - DATA PROCESSING:		32,400.00	35,400.00	15,166.65	36,400.00	28,200.00	-8,200.00	-22.53%	29,600.00	1,400.00	4.96%
Object: 4340 - PRINTING											
100-10-1100-4340	PRINTING	55.00	407.00	67.14	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Object: 4340 - PRINTING:		55.00	407.00	67.14	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Object: 4341 - ADVER/PUBLISH											
100-10-1100-4341	ADVER/PUBLISH	471.38	972.92	407.35	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00	5.26%
Total Object: 4341 - ADVER/PUBLISH:		471.38	972.92	407.35	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00	5.26%
Object: 4350 - INSURANCE CHARGE											
100-10-1100-4350	INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	33,600.00	31,700.00	1,668.42%	35,300.00	1,700.00	5.06%
Total Object: 4350 - INSURANCE CHARGE:		1,100.00	1,700.00	791.65	1,900.00	33,600.00	31,700.00	1,668.42%	35,300.00	1,700.00	5.06%
Object: 4401 - DUES & SUBS											
100-10-1100-4401	DUES & SUBS	250.00	1,475.93	618.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00	7.14%
Total Object: 4401 - DUES & SUBS:		250.00	1,475.93	618.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00	7.14%
Object: 4403 - TRAVEL/TRAIN/CON											
100-10-1100-4403	TRAVEL/TRAIN/CON	1,426.67	5,965.20	2,075.50	5,000.00	5,000.00	0.00	0.00%	5,100.00	100.00	2.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		1,426.67	5,965.20	2,075.50	5,000.00	5,000.00	0.00	0.00%	5,100.00	100.00	2.00%
Object: 4434 - SPECIAL EVENTS											
100-10-1100-4434	SPECIAL EVENTS	95.62	680.70	199.82	1,240.00	1,250.00	10.00	0.81%	1,300.00	50.00	4.00%
Total Object: 4434 - SPECIAL EVENTS:		95.62	680.70	199.82	1,240.00	1,250.00	10.00	0.81%	1,300.00	50.00	4.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		38,836.15	62,387.79	38,538.84	58,340.00	99,800.00	41,460.00	71.07%	103,250.00	3,450.00	3.46%
Total Department: 10 - PLANNING & ZONING:		504,752.02	553,050.96	254,358.31	640,490.00	713,850.00	73,360.00	11.45%	742,700.00	28,850.00	4.04%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May			
Department: 13 - PROTECTIVE INSPECTION										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-13-1000-4100	SALARY-FULL TIME	689,956.24	714,413.53	287,240.32	761,900.00	933,100.00	171,200.00	22.47%	975,400.00	42,300.00 4.53%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-Inspector fund with permit revenue	0.00	0.00	99,600.00						
2026	Original	0.00	0.00	833,500.00						
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	106,700.00						
2027 FALL 2025	Original	0.00	0.00	868,700.00						
Total Object: 4100 - SALARY-FULL TIME:		689,956.24	714,413.53	287,240.32	761,900.00	933,100.00	171,200.00	22.47%	975,400.00	42,300.00 4.53%
Object: 4110 - OVERTIME F. T.										
100-13-1000-4110	OVERTIME F. T.	562.41	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00 4.00%
Total Object: 4110 - OVERTIME F. T.:		562.41	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00 4.00%
Object: 4115 - REGULAR-P/T REG STATUS										
100-13-1000-4115	REGULAR-P/T REG STATUS	0.00	0.00	0.00	43,700.00	44,000.00	300.00	0.69%	46,500.00	2,500.00 5.68%
Total Object: 4115 - REGULAR-P/T REG STATUS:		0.00	0.00	0.00	43,700.00	44,000.00	300.00	0.69%	46,500.00	2,500.00 5.68%
Object: 4120 - SAL-P.T./TEMP										
100-13-1000-4120	SAL-P.T./TEMP	41,009.27	61,151.84	25,635.20	65,500.00	66,100.00	600.00	0.92%	68,500.00	2,400.00 3.63%
Total Object: 4120 - SAL-P.T./TEMP:		41,009.27	61,151.84	25,635.20	65,500.00	66,100.00	600.00	0.92%	68,500.00	2,400.00 3.63%
Object: 4138 - MN PAID LEAVE										
100-13-1000-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	4,900.00	400.00 8.89%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-Inspector fund with permit revenue	0.00	0.00	400.00						
2026	Original	0.00	0.00	4,100.00						
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	500.00						
2027 FALL 2025	Original	0.00	0.00	4,400.00						
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	4,900.00	400.00 8.89%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
					Parent Budget						
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
Object: 4141 - PERA											
100-13-1000-4141	PERA	53,867.67	54,979.48	23,117.27	60,800.00	73,800.00	13,000.00	21.38%	77,100.00	3,300.00	4.47%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	7,500.00							
2026	Original	0.00	0.00	66,300.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	8,000.00							
2027 FALL 2025	Original	0.00	0.00	69,100.00							
Total Object: 4141 - PERA:		53,867.67	54,979.48	23,117.27	60,800.00	73,800.00	13,000.00	21.38%	77,100.00	3,300.00	4.47%
Object: 4142 - FICA											
100-13-1000-4142	FICA	50,811.40	54,613.87	22,702.74	67,000.00	80,200.00	13,200.00	19.70%	83,800.00	3,600.00	4.49%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	7,600.00							
2026	Original	0.00	0.00	72,600.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	8,200.00							
2027 FALL 2025	Original	0.00	0.00	75,600.00							
Total Object: 4142 - FICA:		50,811.40	54,613.87	22,702.74	67,000.00	80,200.00	13,200.00	19.70%	83,800.00	3,600.00	4.49%
Object: 4144 - HEALTH INSURANCE											
100-13-1000-4144	HEALTH INSURANCE	91,800.00	90,000.00	41,250.00	99,000.00	122,400.00	23,400.00	23.64%	134,300.00	11,900.00	9.72%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	14,400.00							
2026	Original	0.00	0.00	108,000.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	15,800.00							
2027 FALL 2025	Original	0.00	0.00	118,500.00							
Total Object: 4144 - HEALTH INSURANCE:		91,800.00	90,000.00	41,250.00	99,000.00	122,400.00	23,400.00	23.64%	134,300.00	11,900.00	9.72%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4148 - WORKERS COMP											
100-13-1000-4148	WORKERS COMP	5,400.00	6,000.00	2,666.65	6,400.00	6,900.00	500.00	7.81%	7,500.00	600.00	8.70%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	800.00							
2026	Original	0.00	0.00	6,100.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	900.00							
2027 FALL 2025	Original	0.00	0.00	6,600.00							
Total Object: 4148 - WORKERS COMP:		5,400.00	6,000.00	2,666.65	6,400.00	6,900.00	500.00	7.81%	7,500.00	600.00	8.70%
Total Category: 4100 - PERSONAL SERVICES:		933,406.99	981,158.72	402,612.18	1,109,300.00	1,336,000.00	226,700.00	20.44%	1,403,200.00	67,200.00	5.03%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-13-1000-4200	OFFICE SUPPLIES	664.87	37.05	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:		664.87	37.05	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER											
100-13-1000-4210	OP SUPPLY-OTHER	570.78	497.15	919.44	400.00	1,000.00	600.00	150.00%	1,000.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		570.78	497.15	919.44	400.00	1,000.00	600.00	150.00%	1,000.00	0.00	0.00%
Object: 4211 - MOTOR FUELS											
100-13-1000-4211	MOTOR FUELS	6,712.38	6,541.36	2,474.15	9,520.00	8,970.00	-550.00	-5.78%	9,060.00	90.00	1.00%
Total Object: 4211 - MOTOR FUELS:		6,712.38	6,541.36	2,474.15	9,520.00	8,970.00	-550.00	-5.78%	9,060.00	90.00	1.00%
Object: 4217 - CLOTHING/UNIFORM											
100-13-1000-4217	CLOTHING/UNIFORM	501.69	167.00	952.95	1,225.00	800.00	-425.00	-34.69%	800.00	0.00	0.00%
Total Object: 4217 - CLOTHING/UNIFORM:		501.69	167.00	952.95	1,225.00	800.00	-425.00	-34.69%	800.00	0.00	0.00%
Object: 4231 - SMALL TOOLS											
100-13-1000-4231	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4231 - SMALL TOOLS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-13-1000-4280	CAPITAL OUTLAY <\$5,000	0.00	595.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:		0.00	595.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		8,449.72	7,838.04	4,346.54	11,645.00	10,770.00	-875.00	-7.51%	10,860.00	90.00	0.84%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-13-1000-4300	PROF SERVICES	179,489.49	169,499.92	48,987.12	175,000.00	180,250.00	5,250.00	3.00%	190,000.00	9,750.00	5.41%
100-13-1030-4300	PROF SERVICES	1,370.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2	
					Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1	%
					2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)	
					2025	2026			2027 FALL 2025		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity Through May							
100-13-1045-4300	PROF SERVICES	1,836.75	5,918.50	24.00	1,900.00	2,000.00	100.00	5.26%	2,000.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	182,696.70	175,418.42	49,011.12	176,900.00	182,250.00	5,350.00	3.02%	192,000.00	9,750.00	5.35%
	Object: 4302 - LEGAL SERVICE										
100-13-1000-4302	LEGAL SERVICE	856.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	856.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4305 - FEES FOR SERVICE										
100-13-1000-4305	FEES FOR SERVICE	72.06	392.90	125.59	100.00	400.00	300.00	300.00%	400.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	72.06	392.90	125.59	100.00	400.00	300.00	300.00%	400.00	0.00	0.00%
	Object: 4309 - CREDIT CARD FEES										
100-13-1000-4309	CREDIT CARD FEES	153,043.21	265,201.73	129,803.49	157,000.00	0.00	-157,000.00	-100.00%	0.00	0.00	0.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Department Request	0.00	0.00	162,370.00							
2026	Remove credit card fees and charge customi	0.00	0.00	-162,370.00							
	Total Object: 4309 - CREDIT CARD FEES:	153,043.21	265,201.73	129,803.49	157,000.00	0.00	-157,000.00	-100.00%	0.00	0.00	0.00%
	Object: 4310 - COMMUNICATION										
100-13-1000-4310	COMMUNICATION	5,351.95	4,557.03	1,608.85	7,460.00	5,800.00	-1,660.00	-22.25%	5,000.00	-800.00	-13.79%
	Total Object: 4310 - COMMUNICATION:	5,351.95	4,557.03	1,608.85	7,460.00	5,800.00	-1,660.00	-22.25%	5,000.00	-800.00	-13.79%
	Object: 4321 - DATA PROCESSING										
100-13-1000-4321	DATA PROCESSING	87,300.00	96,500.00	47,958.35	115,100.00	114,300.00	-800.00	-0.70%	120,000.00	5,700.00	4.99%
	Total Object: 4321 - DATA PROCESSING:	87,300.00	96,500.00	47,958.35	115,100.00	114,300.00	-800.00	-0.70%	120,000.00	5,700.00	4.99%
	Object: 4340 - PRINTING										
100-13-1000-4340	PRINTING	1,337.00	100.00	1,288.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
	Total Object: 4340 - PRINTING:	1,337.00	100.00	1,288.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
	Object: 4341 - ADVER/PUBLISH										
100-13-1045-4341	ADVER/PUBLISH	76.44	86.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	76.44	86.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4350 - INSURANCE CHARGE										
100-13-1000-4350	INSURANCE CHARGE	800.00	1,200.00	541.65	1,300.00	4,200.00	2,900.00	223.08%	4,400.00	200.00	4.76%
	Total Object: 4350 - INSURANCE CHARGE:	800.00	1,200.00	541.65	1,300.00	4,200.00	2,900.00	223.08%	4,400.00	200.00	4.76%
	Object: 4370 - MAINT-REPAIR/EQ										
100-13-1000-4370	MAINT-REPAIR/EQ	0.00	0.00	127.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4370 - MAINT-REPAIR/EQ:	0.00	0.00	127.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Budget	to Parent	%	Budget	to Comparison 1		
				Budget	Budget			Budget		
				2025	2026	Increase /		2027	Increase /	%
				2025	2026	(Decrease)		FALL 2025	(Decrease)	
Account Number				2023	2024	2025				
				Total Activity	Total Activity	YTD Activity				
						Through May				
Object: 4375 - CHARGE-FLEET MNT										
100-13-1000-4375	CHARGE-FLEET MNT			14,843.98	25,190.14	9,559.59	17,600.00	23,000.00	5,400.00	30.68%
Total Object: 4375 - CHARGE-FLEET MNT:				14,843.98	25,190.14	9,559.59	17,600.00	23,000.00	5,400.00	30.68%
Object: 4401 - DUES & SUBS										
100-13-1000-4401	DUES & SUBS			430.00	827.38	2,524.55	600.00	4,400.00	3,800.00	633.33%
Total Object: 4401 - DUES & SUBS:				430.00	827.38	2,524.55	600.00	4,400.00	3,800.00	633.33%
Object: 4403 - TRAVEL/TRAIN/CON										
100-13-1000-4403	TRAVEL/TRAIN/CON			3,471.36	5,900.38	2,400.00	4,800.00	5,000.00	200.00	4.17%
Total Object: 4403 - TRAVEL/TRAIN/CON:				3,471.36	5,900.38	2,400.00	4,800.00	5,000.00	200.00	4.17%
Object: 4434 - SPECIAL EVENTS										
100-13-1000-4434	SPECIAL EVENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Object: 4434 - SPECIAL EVENTS:				0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Object: 4449 - OTHER CONTRACT										
100-13-1000-4449	OTHER CONTRACT			0.00	141.75	0.00	0.00	150.00	150.00	0.00%
Total Object: 4449 - OTHER CONTRACT:				0.00	141.75	0.00	0.00	150.00	150.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:				450,278.70	575,516.05	244,949.02	481,960.00	340,600.00	-141,360.00	-29.33%
Total Department: 13 - PROTECTIVE INSPECTION:				1,392,135.41	1,564,512.81	651,907.74	1,602,905.00	1,687,370.00	84,465.00	5.27%
Department: 14 - ENGINEERING										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-14-2040-4100	SALARY-FULL TIME			342,303.86	429,240.08	139,976.75	468,600.00	600,500.00	131,900.00	28.15%
Budget Detail										
Budget Code										
Description										
Units										
Price										
Amount										
2026										
Engineering Tech										
2026										
Original										
Total Object: 4100 - SALARY-FULL TIME:				342,303.86	429,240.08	139,976.75	468,600.00	600,500.00	131,900.00	28.15%
Object: 4120 - SAL-P.T./TEMP										
100-14-2040-4120	SAL-P.T./TEMP			0.00	0.00	0.00	8,400.00	8,400.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:				0.00	0.00	0.00	8,400.00	8,400.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE										
100-14-2040-4138	MN PAID LEAVE			0.00	0.00	0.00	0.00	2,800.00	2,800.00	0.00%
Total Object: 4138 - MN PAID LEAVE:				0.00	0.00	0.00	0.00	2,800.00	2,800.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4141 - PERA										
100-14-2040-4141	PERA	24,943.53	31,326.52	9,962.46	35,000.00	45,000.00	10,000.00	28.57%	46,700.00	1,700.00 3.78%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Engineering Tech		0.00	0.00	6,300.00					
2026	Original		0.00	0.00	38,700.00					
Total Object: 4141 - PERA:		24,943.53	31,326.52	9,962.46	35,000.00	45,000.00	10,000.00	28.57%	46,700.00	1,700.00 3.78%
Object: 4142 - FICA										
100-14-2040-4142	FICA	24,068.10	29,983.96	10,482.08	36,400.00	46,500.00	10,100.00	27.75%	48,400.00	1,900.00 4.09%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Engineering Tech		0.00	0.00	6,400.00					
2026	Original		0.00	0.00	40,100.00					
Total Object: 4142 - FICA:		24,068.10	29,983.96	10,482.08	36,400.00	46,500.00	10,100.00	27.75%	48,400.00	1,900.00 4.09%
Object: 4144 - HEALTH INSURANCE										
100-14-2040-4144	HEALTH INSURANCE	39,400.00	43,800.00	20,083.35	48,200.00	66,900.00	18,700.00	38.80%	73,600.00	6,700.00 10.01%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Engineering Tech		0.00	0.00	14,400.00					
2026	Original		0.00	0.00	52,500.00					
Total Object: 4144 - HEALTH INSURANCE:		39,400.00	43,800.00	20,083.35	48,200.00	66,900.00	18,700.00	38.80%	73,600.00	6,700.00 10.01%
Object: 4148 - WORKERS COMP										
100-14-2040-4148	WORKERS COMP	2,400.00	2,900.00	1,333.35	3,200.00	2,800.00	-400.00	-12.50%	2,800.00	0.00 0.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Engineering Tech		0.00	0.00	400.00					
2026	Original		0.00	0.00	2,400.00					
2027 FALL 2025	Engineering Tech		0.00	0.00	400.00					
2027 FALL 2025	Original		0.00	0.00	2,400.00					
Total Object: 4148 - WORKERS COMP:		2,400.00	2,900.00	1,333.35	3,200.00	2,800.00	-400.00	-12.50%	2,800.00	0.00 0.00%
Total Category: 4100 - PERSONAL SERVICES:		433,115.49	537,250.56	181,837.99	599,800.00	772,900.00	173,100.00	28.86%	805,800.00	32,900.00 4.26%
Category: 4200 - COMMODITIES										
Object: 4200 - OFFICE SUPPLIES										
100-14-2040-4200	OFFICE SUPPLIES	0.00	55.00	541.70	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4200 - OFFICE SUPPLIES:		0.00	55.00	541.70	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4210 - OP SUPPLY-OTHER											
100-14-2040-4210	OP SUPPLY-OTHER	60.21	194.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4210 - OP SUPPLY-OTHER:	60.21	194.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4211 - MOTOR FUELS											
100-14-2040-4211	MOTOR FUELS	1,654.26	1,102.62	332.28	2,840.00	2,410.00	-430.00	-15.14%	2,430.00	20.00	0.83%
	Total Object: 4211 - MOTOR FUELS:	1,654.26	1,102.62	332.28	2,840.00	2,410.00	-430.00	-15.14%	2,430.00	20.00	0.83%
Object: 4217 - CLOTHING/UNIFORM											
100-14-2040-4217	CLOTHING/UNIFORM	192.75	116.68	0.00	260.00	270.00	10.00	3.85%	280.00	10.00	3.70%
	Total Object: 4217 - CLOTHING/UNIFORM:	192.75	116.68	0.00	260.00	270.00	10.00	3.85%	280.00	10.00	3.70%
	Total Category: 4200 - COMMODITIES:	1,907.22	1,468.67	873.98	3,100.00	2,680.00	-420.00	-13.55%	2,710.00	30.00	1.12%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-14-2040-4300	PROF SERVICES	50.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	50.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4301 - ENGINEERING SVS											
100-14-2040-4301	ENGINEERING SVS	75,957.31	74,144.75	39,707.09	40,240.00	41,250.00	1,010.00	2.51%	42,260.00	1,010.00	2.45%
	Total Object: 4301 - ENGINEERING SVS:	75,957.31	74,144.75	39,707.09	40,240.00	41,250.00	1,010.00	2.51%	42,260.00	1,010.00	2.45%
Object: 4305 - FEES FOR SERVICE											
100-14-2040-4305	FEES FOR SERVICE	61.50	98.60	10.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	61.50	98.60	10.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4310 - COMMUNICATION											
100-14-2040-4310	COMMUNICATION	1,824.24	2,505.24	845.20	2,350.00	2,410.00	60.00	2.55%	2,480.00	70.00	2.90%
	Total Object: 4310 - COMMUNICATION:	1,824.24	2,505.24	845.20	2,350.00	2,410.00	60.00	2.55%	2,480.00	70.00	2.90%
Object: 4321 - DATA PROCESSING											
100-14-2040-4321	DATA PROCESSING	27,800.00	32,700.00	17,458.35	41,900.00	37,400.00	-4,500.00	-10.74%	39,300.00	1,900.00	5.08%
	Total Object: 4321 - DATA PROCESSING:	27,800.00	32,700.00	17,458.35	41,900.00	37,400.00	-4,500.00	-10.74%	39,300.00	1,900.00	5.08%
Object: 4340 - PRINTING											
100-14-2040-4340	PRINTING	55.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4340 - PRINTING:	55.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4350 - INSURANCE CHARGE											
100-14-2040-4350	INSURANCE CHARGE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,200.00	200.00	6.67%
	Total Object: 4350 - INSURANCE CHARGE:	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,200.00	200.00	6.67%
Object: 4375 - CHARGE-FLEET MNT											
100-14-2040-4375	CHARGE-FLEET MNT	2,271.92	1,530.03	0.00	5,000.00	2,100.00	-2,900.00	-58.00%	2,210.00	110.00	5.24%
	Total Object: 4375 - CHARGE-FLEET MNT:	2,271.92	1,530.03	0.00	5,000.00	2,100.00	-2,900.00	-58.00%	2,210.00	110.00	5.24%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4401 - DUES & SUBS											
100-14-2040-4401	DUES & SUBS	931.25	944.50	300.00	2,340.00	2,400.00	60.00	2.56%	2,470.00	70.00	2.92%
	Total Object: 4401 - DUES & SUBS:	931.25	944.50	300.00	2,340.00	2,400.00	60.00	2.56%	2,470.00	70.00	2.92%
Object: 4403 - TRAVEL/TRAIN/CON											
100-14-2040-4403	TRAVEL/TRAIN/CON	3,872.75	5,817.42	1,350.00	6,360.00	7,520.00	1,160.00	18.24%	6,710.00	-810.00	-10.77%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	3,872.75	5,817.42	1,350.00	6,360.00	7,520.00	1,160.00	18.24%	6,710.00	-810.00	-10.77%
Object: 4449 - OTHER CONTRACT											
100-14-2040-4449	OTHER CONTRACT	0.00	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4449 - OTHER CONTRACT:	0.00	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4300 - CONTRACTUAL SERVICES:	112,823.97	117,851.29	59,671.23	98,190.00	96,080.00	-2,110.00	-2.15%	98,630.00	2,550.00	2.65%
	Total Department: 14 - ENGINEERING:	547,846.68	656,570.52	242,383.20	701,090.00	871,660.00	170,570.00	24.33%	907,140.00	35,480.00	4.07%
Department: 15 - EMERGENCY PREPAREDNESS											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-15-0400-4100	SALARY-FULL TIME	87,465.80	17,346.15	9,155.57	39,000.00	42,800.00	3,800.00	9.74%	44,900.00	2,100.00	4.91%
100-15-0425-4100	SALARY-FULL TIME	0.00	105,687.30	424.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4100 - SALARY-FULL TIME:	87,465.80	123,033.45	9,580.17	39,000.00	42,800.00	3,800.00	9.74%	44,900.00	2,100.00	4.91%
Object: 4110 - OVERTIME F. T.											
100-15-0400-4110	OVERTIME F. T.	30,096.53	1,259.74	2,031.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0425-4110	OVERTIME F. T.	0.00	37,240.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4110 - OVERTIME F. T.:	30,096.53	38,500.13	2,031.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-15-0400-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
100-15-0425-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%
Object: 4141 - PERA											
100-15-0400-4141	PERA	12,207.57	2,957.77	1,864.15	6,900.00	7,500.00	600.00	8.70%	7,900.00	400.00	5.33%
100-15-0425-4141	PERA	0.00	10,594.92	31.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4141 - PERA:	12,207.57	13,552.69	1,896.00	6,900.00	7,500.00	600.00	8.70%	7,900.00	400.00	5.33%
Object: 4142 - FICA											
100-15-0400-4142	FICA	5,789.21	392.54	229.39	500.00	700.00	200.00	40.00%	700.00	0.00	0.00%
100-15-0425-4142	FICA	0.00	9,830.51	32.49	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4142 - FICA:	5,789.21	10,223.05	261.88	500.00	700.00	200.00	40.00%	700.00	0.00	0.00%
Object: 4144 - HEALTH INSURANCE											
100-15-0400-4144	HEALTH INSURANCE	2,700.00	3,000.00	1,375.00	3,300.00	3,600.00	300.00	9.09%	4,000.00	400.00	11.11%
	Total Object: 4144 - HEALTH INSURANCE:	2,700.00	3,000.00	1,375.00	3,300.00	3,600.00	300.00	9.09%	4,000.00	400.00	11.11%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4148 - WORKERS COMP											
100-15-0400-4148	WORKERS COMP	2,700.00	3,300.00	1,416.65	3,400.00	3,500.00	100.00	2.94%	3,800.00	300.00	8.57%
	Total Object: 4148 - WORKERS COMP:	2,700.00	3,300.00	1,416.65	3,400.00	3,500.00	100.00	2.94%	3,800.00	300.00	8.57%
	Total Category: 4100 - PERSONAL SERVICES:	140,959.11	191,609.32	16,561.68	53,100.00	58,400.00	5,300.00	9.98%	61,600.00	3,200.00	5.48%
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-15-0400-4210	OP SUPPLY-OTHER	3,289.75	1,730.50	52.26	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
100-15-0425-4210	OP SUPPLY-OTHER	0.00	11,872.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4210 - OP SUPPLY-OTHER:	3,289.75	13,602.76	52.26	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Object: 4211 - MOTOR FUELS											
100-15-0400-4211	MOTOR FUELS	393.20	355.44	0.00	460.00	440.00	-20.00	-4.35%	440.00	0.00	0.00%
	Total Object: 4211 - MOTOR FUELS:	393.20	355.44	0.00	460.00	440.00	-20.00	-4.35%	440.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	3,682.95	13,958.20	52.26	560.00	540.00	-20.00	-3.57%	540.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-15-0400-4300	PROF SERVICES	800.00	900.00	945.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	800.00	900.00	945.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
Object: 4301 - ENGINEERING SVS											
100-15-0400-4301	ENGINEERING SVS	3,671.50	886.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4301 - ENGINEERING SVS:	3,671.50	886.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
100-15-0400-4305	FEES FOR SERVICE	4,038.69	3,482.69	0.00	3,500.00	4,820.00	1,320.00	37.71%	4,970.00	150.00	3.11%
100-15-0425-4305	FEES FOR SERVICE	0.00	5,142.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	4,038.69	8,624.69	0.00	3,500.00	4,820.00	1,320.00	37.71%	4,970.00	150.00	3.11%
Object: 4310 - COMMUNICATION											
100-15-0400-4310	COMMUNICATION	3,376.62	2,443.46	1,010.94	3,820.00	3,920.00	100.00	2.62%	4,030.00	110.00	2.81%
	Total Object: 4310 - COMMUNICATION:	3,376.62	2,443.46	1,010.94	3,820.00	3,920.00	100.00	2.62%	4,030.00	110.00	2.81%
Object: 4350 - INSURANCE CHARGE											
100-15-0400-4350	INSURANCE CHARGE	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,600.00	100.00	6.67%
	Total Object: 4350 - INSURANCE CHARGE:	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,600.00	100.00	6.67%
Object: 4360 - UTILITIES											
100-15-0400-4360	UTILITIES	761.07	537.98	225.33	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
	Total Object: 4360 - UTILITIES:	761.07	537.98	225.33	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4370 - MAINT-REPAIR/EQ											
100-15-0400-4370	MAINT-REPAIR/EQ	7,529.28	1,425.00	582.00	9,670.00	9,910.00	240.00	2.48%	10,200.00	290.00	2.93%
	Total Object: 4370 - MAINT-REPAIR/EQ:	7,529.28	1,425.00	582.00	9,670.00	9,910.00	240.00	2.48%	10,200.00	290.00	2.93%
Object: 4371 - MAINT-REPAIR/OTH											
100-15-0400-4371	MAINT-REPAIR/OTH	5,850.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4371 - MAINT-REPAIR/OTH:	5,850.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4375 - CHARGE-FLEET MNT											
100-15-0400-4375	CHARGE-FLEET MNT	13,347.69	2,292.88	551.94	11,300.00	8,400.00	-2,900.00	-25.66%	8,820.00	420.00	5.00%
	Total Object: 4375 - CHARGE-FLEET MNT:	13,347.69	2,292.88	551.94	11,300.00	8,400.00	-2,900.00	-25.66%	8,820.00	420.00	5.00%
Object: 4380 - RENTAL/LEASE											
100-15-0400-4380	RENTAL/LEASE	1,768.08	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4380 - RENTAL/LEASE:	1,768.08	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
100-15-0400-4401	DUES & SUBS	449.00	449.00	199.00	450.00	460.00	10.00	2.22%	470.00	10.00	2.17%
	Total Object: 4401 - DUES & SUBS:	449.00	449.00	199.00	450.00	460.00	10.00	2.22%	470.00	10.00	2.17%
Object: 4403 - TRAVEL/TRAIN/CON											
100-15-0400-4403	TRAVEL/TRAIN/CON	940.69	1,613.26	38.00	2,020.00	2,070.00	50.00	2.48%	2,130.00	60.00	2.90%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	940.69	1,613.26	38.00	2,020.00	2,070.00	50.00	2.48%	2,130.00	60.00	2.90%
Object: 4449 - OTHER CONTRACT											
100-15-0425-4449	OTHER CONTRACT	0.00	6,083.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4449 - OTHER CONTRACT:	0.00	6,083.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4300 - CONTRACTUAL SERVICES:	42,532.62	25,256.16	3,552.21	33,020.00	32,170.00	-850.00	-2.57%	33,340.00	1,170.00	3.64%
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
100-15-0400-4530	MACH & EQUIPMENT	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4530 - MACH & EQUIPMENT:	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
	Total Category: 4500 - CAPITAL OUTLAY:	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
	Total Department: 15 - EMERGENCY PREPAREDNESS:	294,641.68	296,735.50	20,166.15	166,680.00	91,110.00	-75,570.00	-45.34%	95,480.00	4,370.00	4.80%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May						
Department: 21 - POLICE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-21-0500-4100	SALARY-FULL TIME	5,328,820.70	5,703,981.04	2,329,747.55	6,571,500.00	6,993,900.00	422,400.00	6.43%	7,420,500.00	426,600.00 6.10%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	BA-49th Officer		0.00	0.00	126,400.00					
2026	Leave detective position open		0.00	0.00	-126,400.00					
2026	Original		0.00	0.00	6,993,900.00					
2027 FALL 2025	BA-49th Officer		0.00	0.00	134,000.00					
2027 FALL 2025	BA-Officer COPS Grant hire 10-27		0.00	0.00	25,000.00					
2027 FALL 2025	Original		0.00	0.00	7,261,500.00					
Total Object: 4100 - SALARY-FULL TIME:		5,328,820.70	5,703,981.04	2,329,747.55	6,571,500.00	6,993,900.00	422,400.00	6.43%	7,420,500.00	426,600.00 6.10%
Object: 4110 - OVERTIME F. T.										
100-21-0500-4110	OVERTIME F. T.	223,257.50	346,595.03	140,884.50	215,000.00	257,500.00	42,500.00	19.77%	266,900.00	9,400.00 3.65%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	BA-Overtime		0.00	0.00	29,600.00					
2026	Original		0.00	0.00	227,900.00					
2027 FALL 2025	BA-Overtime		0.00	0.00	31,000.00					
2027 FALL 2025	Original		0.00	0.00	235,900.00					
Total Object: 4110 - OVERTIME F. T.:		223,257.50	346,595.03	140,884.50	215,000.00	257,500.00	42,500.00	19.77%	266,900.00	9,400.00 3.65%
Object: 4115 - REGULAR-P/T REG STATUS										
100-21-0500-4115	REGULAR-P/T REG STATUS	46,913.95	35,523.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4115 - REGULAR-P/T REG STATUS:		46,913.95	35,523.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4120 - SAL-P.T./TEMP										
100-21-0500-4120	SAL-P.T./TEMP	380.00	21,984.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
100-21-0577-4120	SAL-P.T./TEMP	150,585.56	163,029.00	63,021.14	195,500.00	202,400.00	6,900.00	3.53%	209,600.00	7,200.00 3.56%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Move \$16,900 to animal control		0.00	0.00	-16,900.00					
2026	Original 8500 hours at \$25.80/hr		0.00	0.00	219,300.00					
Total Object: 4120 - SAL-P.T./TEMP:		150,965.56	185,013.70	63,021.14	195,500.00	202,400.00	6,900.00	3.53%	209,600.00	7,200.00 3.56%
Object: 4121 - O.T. - P.T./TEMP										
100-21-0500-4121	O.T. - P.T./TEMP	0.00	284.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
100-21-0577-4121	O.T. - P.T./TEMP	430.89	983.26	1,369.13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4121 - O.T. - P.T./TEMP:	430.89	1,267.97	1,369.13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4138 - MN PAID LEAVE										
100-21-0500-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	32,800.00	32,800.00	0.00%	34,400.00	1,600.00	4.88%
	Budget Detail										
	Budget Code		Units	Price	Amount						
	2026		0.00	0.00	500.00						
	2026		0.00	0.00	-500.00						
	2026		0.00	0.00	32,800.00						
	2027 FALL 2025		0.00	0.00	600.00						
	2027 FALL 2025		0.00	0.00	33,800.00						
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	32,800.00	32,800.00	0.00%	34,400.00	1,600.00	4.88%
	Object: 4141 - PERA										
100-21-0500-4141	PERA	919,047.26	1,004,003.23	410,334.50	1,148,700.00	1,210,400.00	61,700.00	5.37%	1,285,000.00	74,600.00	6.16%
	Budget Detail										
	Budget Code		Units	Price	Amount						
	2026		0.00	0.00	21,500.00						
	2026		0.00	0.00	-21,500.00						
	2026		0.00	0.00	1,210,400.00						
	2027 FALL 2025		0.00	0.00	23,700.00						
	2027 FALL 2025		0.00	0.00	4,300.00						
	2027 FALL 2025		0.00	0.00	1,257,000.00						
100-21-0577-4141	PERA	1,163.38	6,987.93	3,919.36	0.00	16,400.00	16,400.00	0.00%	17,000.00	600.00	3.66%
	Total Object: 4141 - PERA:	920,210.64	1,010,991.16	414,253.86	1,148,700.00	1,226,800.00	78,100.00	6.80%	1,302,000.00	75,200.00	6.13%
	Object: 4142 - FICA										
100-21-0500-4142	FICA	110,026.30	117,781.53	50,529.22	153,400.00	145,900.00	-7,500.00	-4.89%	153,000.00	7,100.00	4.87%
	Budget Detail										
	Budget Code		Units	Price	Amount						
	2026		0.00	0.00	1,800.00						
	2026		0.00	0.00	-1,800.00						
	2026		0.00	0.00	145,900.00						
	2027 FALL 2025		0.00	0.00	1,900.00						
	2027 FALL 2025		0.00	0.00	400.00						
	2027 FALL 2025		0.00	0.00	150,700.00						
100-21-0577-4142	FICA	11,607.85	12,499.87	5,003.68	0.00	16,800.00	16,800.00	0.00%	17,400.00	600.00	3.57%
	Total Object: 4142 - FICA:	121,634.15	130,281.40	55,532.90	153,400.00	162,700.00	9,300.00	6.06%	170,400.00	7,700.00	4.73%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May			
Object: 4144 - HEALTH INSURANCE										
100-21-0500-4144	HEALTH INSURANCE	477,960.00	634,800.00	302,875.00	726,900.00	789,500.00	62,600.00	8.61%	886,500.00	97,000.00 12.29%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-49th Officer	0.00	0.00	14,400.00						
2026	Leave detective position open	0.00	0.00	-14,400.00						
2026	Original	0.00	0.00	789,500.00						
2027 FALL 2025	BA-49th Officer	0.00	0.00	15,800.00						
2027 FALL 2025	BA-Officer COPS Grant hire 10-27	0.00	0.00	3,100.00						
2027 FALL 2025	Original	0.00	0.00	867,600.00						
Total Object: 4144 - HEALTH INSURANCE:		477,960.00	634,800.00	302,875.00	726,900.00	789,500.00	62,600.00	8.61%	886,500.00	97,000.00 12.29%
Object: 4148 - WORKERS COMP										
100-21-0500-4148	WORKERS COMP	453,400.00	473,400.00	229,291.65	550,300.00	545,400.00	-4,900.00	-0.89%	594,200.00	48,800.00 8.95%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-49th Officer	0.00	0.00	9,600.00						
2026	Leave detective position open	0.00	0.00	-9,600.00						
2026	Original	0.00	0.00	545,400.00						
2027 FALL 2025	BA-49th Officer	0.00	0.00	10,100.00						
2027 FALL 2025	BA-Officer COPS Grant hire 10-27	0.00	0.00	1,900.00						
2027 FALL 2025	Original	0.00	0.00	582,200.00						
100-21-0577-4148	WORKERS COMP	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00 0.00%
Total Object: 4148 - WORKERS COMP:		453,400.00	473,400.00	229,291.65	550,300.00	546,400.00	-3,900.00	-0.71%	595,200.00	48,800.00 8.93%
Total Category: 4100 - PERSONAL SERVICES:		7,723,593.39	8,521,854.03	3,536,975.73	9,561,300.00	10,212,000.00	650,700.00	6.81%	10,885,500.00	673,500.00 6.60%
Category: 4200 - COMMODITIES										
Object: 4200 - OFFICE SUPPLIES										
100-21-0500-4200	OFFICE SUPPLIES	2,137.00	3,482.26	1,190.75	4,920.00	5,040.00	120.00	2.44%	5,190.00	150.00 2.98%
Total Object: 4200 - OFFICE SUPPLIES:		2,137.00	3,482.26	1,190.75	4,920.00	5,040.00	120.00	2.44%	5,190.00	150.00 2.98%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1	%
					2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)	
					2025	2026			2027 FALL 2025		
Account Number					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity Through May				
Object: 4210 - OP SUPPLY-OTHER											
100-21-0500-4210	OP SUPPLY-OTHER	24,244.17	22,434.02	5,899.59	75,110.00	76,990.00	1,880.00	2.50%	94,750.00	17,760.00	23.07%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Ammunition	1.00	15,000.00	15,000.00							
2026	Original Budget	1.00	76,990.00	76,990.00							
2026	Remove BA -fund with contingency if necess	0.00	0.00	-15,000.00							
2027 FALL 2025	Ammunition	1.00	15,510.00	15,510.00							
2027 FALL 2025	Original Budget	1.00	79,240.00	79,240.00							
100-21-0532-4210	OP SUPPLY-OTHER	28,850.88	34,202.01	41,821.62	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0537-4210	OP SUPPLY-OTHER	4,723.52	3,117.48	4,174.89	6,180.00	6,330.00	150.00	2.43%	6,520.00	190.00	3.00%
100-21-0595-4210	OP SUPPLY-OTHER	960.00	960.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		58,778.57	60,713.51	51,896.10	81,290.00	83,320.00	2,030.00	2.50%	101,270.00	17,950.00	21.54%
Object: 4211 - MOTOR FUELS											
100-21-0500-4211	MOTOR FUELS	113,088.55	106,566.59	44,536.35	127,680.00	133,960.00	6,280.00	4.92%	135,300.00	1,340.00	1.00%
Total Object: 4211 - MOTOR FUELS:		113,088.55	106,566.59	44,536.35	127,680.00	133,960.00	6,280.00	4.92%	135,300.00	1,340.00	1.00%
Object: 4217 - CLOTHING/UNIFORM											
100-21-0500-4217	CLOTHING/UNIFORM	118,593.47	96,470.30	67,992.93	91,900.00	94,200.00	2,300.00	2.50%	96,960.00	2,760.00	2.93%
Total Object: 4217 - CLOTHING/UNIFORM:		118,593.47	96,470.30	67,992.93	91,900.00	94,200.00	2,300.00	2.50%	96,960.00	2,760.00	2.93%
Object: 4272 - OP SUP-BUILDINGS											
100-21-0500-4272	OP SUP-BUILDINGS	2,301.52	2,961.85	60.60	3,090.00	3,170.00	80.00	2.59%	3,260.00	90.00	2.84%
Total Object: 4272 - OP SUP-BUILDINGS:		2,301.52	2,961.85	60.60	3,090.00	3,170.00	80.00	2.59%	3,260.00	90.00	2.84%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-21-0500-4280	CAPITAL OUTLAY <\$5,000	29,894.46	34,156.36	0.00	26,220.00	26,880.00	660.00	2.52%	27,670.00	790.00	2.94%
100-21-0537-4280	CAPITAL OUTLAY <\$5,000	17,589.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:		47,483.46	34,156.36	0.00	26,220.00	26,880.00	660.00	2.52%	27,670.00	790.00	2.94%
Total Category: 4200 - COMMODITIES:		342,382.57	304,350.87	165,676.73	335,100.00	346,570.00	11,470.00	3.42%	369,650.00	23,080.00	6.66%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget						
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-21-0500-4300	PROF SERVICES	42,512.00	34,797.00	17,347.00	23,240.00	30,820.00	7,580.00	32.62%	34,520.00	3,700.00 12.01%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA to cover Professional Services overage	1.00	6,000.00	6,000.00						
2026	Fund 50% of BA for professional services	0.00	0.00	-3,000.00						
2026	Original Budget	1.00	27,820.00	27,820.00						
2027 FALL 2025	BA to cover Professional Services overage	1.00	6,000.00	6,000.00						
2027 FALL 2025	Original Budget	1.00	28,520.00	28,520.00						
100-21-0537-4300	PROF SERVICES	4,256.60	191.82	1,314.87	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4300 - PROF SERVICES:		46,768.60	34,988.82	18,661.87	23,240.00	30,820.00	7,580.00	32.62%	34,520.00	3,700.00 12.01%
Object: 4302 - LEGAL SERVICE										
100-21-0500-4302	LEGAL SERVICE	0.00	2,415.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4302 - LEGAL SERVICE:		0.00	2,415.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4305 - FEES FOR SERVICE										
100-21-0500-4305	FEES FOR SERVICE	22,989.89	24,028.43	18,516.16	28,190.00	28,890.00	700.00	2.48%	29,740.00	850.00 2.94%
100-21-0537-4305	FEES FOR SERVICE	1,075.00	1,707.88	725.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4305 - FEES FOR SERVICE:		24,064.89	25,736.31	19,241.16	28,190.00	28,890.00	700.00	2.48%	29,740.00	850.00 2.94%
Object: 4309 - CREDIT CARD FEES										
100-21-0500-4309	CREDIT CARD FEES	12,925.89	4,749.99	1,865.37	2,060.00	0.00	-2,060.00	-100.00%	0.00	0.00 0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Department Request	0.00	0.00	2,110.00						
2026	Remove credit card fees and charge customi	0.00	0.00	-2,110.00						
Total Object: 4309 - CREDIT CARD FEES:		12,925.89	4,749.99	1,865.37	2,060.00	0.00	-2,060.00	-100.00%	0.00	0.00 0.00%
Object: 4310 - COMMUNICATION										
100-21-0500-4310	COMMUNICATION	78,951.51	82,928.16	30,369.55	78,260.00	85,220.00	6,960.00	8.89%	87,570.00	2,350.00 2.76%
Total Object: 4310 - COMMUNICATION:		78,951.51	82,928.16	30,369.55	78,260.00	85,220.00	6,960.00	8.89%	87,570.00	2,350.00 2.76%
Object: 4311 - POSTAGE										
100-21-0500-4311	POSTAGE	479.02	247.97	187.21	430.00	440.00	10.00	2.33%	450.00	10.00 2.27%
Total Object: 4311 - POSTAGE:		479.02	247.97	187.21	430.00	440.00	10.00	2.33%	450.00	10.00 2.27%
Object: 4321 - DATA PROCESSING										
100-21-0500-4321	DATA PROCESSING	388,154.02	599,165.49	256,333.24	610,500.00	706,400.00	95,900.00	15.71%	748,700.00	42,300.00 5.99%
Total Object: 4321 - DATA PROCESSING:		388,154.02	599,165.49	256,333.24	610,500.00	706,400.00	95,900.00	15.71%	748,700.00	42,300.00 5.99%

Budget Comparison Report

					Comparison 1		Comparison 1		Comparison 2		Comparison 2	
					Budget		to Parent Budget		Budget		to Comparison 1	

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget						
Object: 4403 - TRAVEL/TRAIN/CON										
100-21-0500-4403	TRAVEL/TRAIN/CON	54,154.52	148,967.39	39,719.16	162,420.00	162,980.00	560.00	0.34%	169,100.00	6,120.00 3.76%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-CSO Cadets Tuition x 2	2.00	10,000.00	20,000.00						
2026	HERO Center Contribution	1.00	99,000.00	99,000.00						
2026	Original Budget	1.00	63,980.00	63,980.00						
2026	Remove BA for Cadets Tuition	0.00	0.00	-20,000.00						
2027 FALL 2025	CSO Cadet Tuition x2	2.00	10,000.00	20,000.00						
2027 FALL 2025	HERO Center Contribution	1.00	103,200.00	103,200.00						
2027 FALL 2025	Original Budget	1.00	65,900.00	65,900.00						
2027 FALL 2025	Remove BA for Cadat Tuition	0.00	0.00	-20,000.00						
100-21-0537-4403	TRAVEL/TRAIN/CON	533.66	450.00	691.82	0.00	0.00	0.00	0.00%	0.00	0.00% 0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		54,688.18	149,417.39	40,410.98	162,420.00	162,980.00	560.00	0.34%	169,100.00	6,120.00 3.76%
Object: 4405 - CLEAN/WASTE REMV										
100-21-0500-4405	CLEAN/WASTE REMV	581.71	1,953.10	386.43	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00 3.16%
Total Object: 4405 - CLEAN/WASTE REMV:		581.71	1,953.10	386.43	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00 3.16%
Object: 4434 - SPECIAL EVENTS										
100-21-0500-4434	SPECIAL EVENTS	11,574.02	13,505.75	14,373.26	17,510.00	17,950.00	440.00	2.51%	18,480.00	530.00 2.95%
Total Object: 4434 - SPECIAL EVENTS:		11,574.02	13,505.75	14,373.26	17,510.00	17,950.00	440.00	2.51%	18,480.00	530.00 2.95%
Object: 4449 - OTHER CONTRACT										
100-21-0500-4449	OTHER CONTRACT	3,839.58	2,707.53	2,457.89	9,500.00	5,740.00	-3,760.00	-39.58%	6,030.00	290.00 5.05%
Total Object: 4449 - OTHER CONTRACT:		3,839.58	2,707.53	2,457.89	9,500.00	5,740.00	-3,760.00	-39.58%	6,030.00	290.00 5.05%
Total Category: 4300 - CONTRACTUAL SERVICES:		854,779.26	1,172,715.35	580,470.80	1,272,350.00	1,461,410.00	189,060.00	14.86%	1,535,590.00	74,180.00 5.08%
Category: 4500 - CAPITAL OUTLAY										
Object: 4530 - MACH & EQUIPMENT										
100-21-0500-4530	MACH & EQUIPMENT	396,295.97	0.00	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00 0.00%
Total Object: 4530 - MACH & EQUIPMENT:		396,295.97	0.00	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00 0.00%
Object: 4540 - OTHER CAP OUTLAY										
100-21-0500-4540	OTHER CAP OUTLAY	97,377.00	129,139.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4540 - OTHER CAP OUTLAY:		97,377.00	129,139.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 4500 - CAPITAL OUTLAY:		493,672.97	129,139.20	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00 0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Category: 4600 - OTHER FINANCING USES											
Object: 4630 - OTHER PAYMENTS											
100-21-0500-4630	OTHER PAYMENTS	20,728.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Object: 4630 - OTHER PAYMENTS:		20,728.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 4600 - OTHER FINANCING USES:		20,728.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Department: 21 - POLICE PROTECTION:		9,435,156.19	10,128,059.45	4,308,874.00	11,215,750.00	12,019,980.00	804,230.00	7.17%	12,790,740.00	770,760.00	6.41%
Department: 23 - ANIMAL CONTROL											
Category: 4100 - PERSONAL SERVICES											
Object: 4120 - SAL-P.T./TEMP											
100-23-0450-4120	SAL-P.T./TEMP	15,000.00	15,450.00	0.00	15,900.00	16,900.00	1,000.00	6.29%	17,400.00	500.00	2.96%
Total Object: 4120 - SAL-P.T./TEMP:		15,000.00	15,450.00	0.00	15,900.00	16,900.00	1,000.00	6.29%	17,400.00	500.00	2.96%
Object: 4141 - PERA											
100-23-0450-4141	PERA	0.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00%	1,300.00	0.00	0.00%
Total Object: 4141 - PERA:		0.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00%	1,300.00	0.00	0.00%
Object: 4142 - FICA											
100-23-0450-4142	FICA	1,100.00	1,140.00	0.00	1,200.00	1,300.00	100.00	8.33%	1,300.00	0.00	0.00%
Total Object: 4142 - FICA:		1,100.00	1,140.00	0.00	1,200.00	1,300.00	100.00	8.33%	1,300.00	0.00	0.00%
Object: 4148 - WORKERS COMP											
100-23-0450-4148	WORKERS COMP	110.00	120.00	50.00	120.00	120.00	0.00	0.00%	100.00	-20.00	-16.67%
Total Object: 4148 - WORKERS COMP:		110.00	120.00	50.00	120.00	120.00	0.00	0.00%	100.00	-20.00	-16.67%
Total Category: 4100 - PERSONAL SERVICES:		16,210.00	16,710.00	50.00	17,220.00	19,620.00	2,400.00	13.94%	20,100.00	480.00	2.45%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-23-0450-4200	OFFICE SUPPLIES	0.00	0.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
Total Object: 4200 - OFFICE SUPPLIES:		0.00	0.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
Object: 4210 - OP SUPPLY-OTHER											
100-23-0450-4210	OP SUPPLY-OTHER	15.88	614.64	19.99	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%
Total Object: 4210 - OP SUPPLY-OTHER:		15.88	614.64	19.99	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%
Object: 4211 - MOTOR FUELS											
100-23-0450-4211	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4211 - MOTOR FUELS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4217 - CLOTHING/UNIFORM											
100-23-0450-4217	CLOTHING/UNIFORM	3,497.30	1,034.31	2,003.11	3,500.00	3,590.00	90.00	2.57%	3,700.00	110.00	3.06%
Total Object: 4217 - CLOTHING/UNIFORM:		3,497.30	1,034.31	2,003.11	3,500.00	3,590.00	90.00	2.57%	3,700.00	110.00	3.06%
Total Category: 4200 - COMMODITIES:		3,513.18	1,648.95	2,023.10	4,790.00	4,920.00	130.00	2.71%	5,070.00	150.00	3.05%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-23-0450-4300	PROF SERVICES	0.00	0.00	0.00	330.00	340.00	10.00	3.03%	350.00	10.00	2.94%
	Total Object: 4300 - PROF SERVICES:	0.00	0.00	0.00	330.00	340.00	10.00	3.03%	350.00	10.00	2.94%
Object: 4305 - FEES FOR SERVICE											
100-23-0450-4305	FEES FOR SERVICE	7,843.00	7,217.00	452.00	6,780.00	7,950.00	1,170.00	17.26%	8,150.00	200.00	2.52%
	Total Object: 4305 - FEES FOR SERVICE:	7,843.00	7,217.00	452.00	6,780.00	7,950.00	1,170.00	17.26%	8,150.00	200.00	2.52%
Object: 4340 - PRINTING											
100-23-0450-4340	PRINTING	113.00	0.00	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
	Total Object: 4340 - PRINTING:	113.00	0.00	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
Object: 4375 - CHARGE-FLEET MNT											
100-23-0450-4375	CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4375 - CHARGE-FLEET MNT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4300 - CONTRACTUAL SERVICES:	7,956.00	7,217.00	452.00	7,320.00	8,510.00	1,190.00	16.26%	8,730.00	220.00	2.59%
	Total Department: 23 - ANIMAL CONTROL:	27,679.18	25,575.95	2,525.10	29,330.00	33,050.00	3,720.00	12.68%	33,900.00	850.00	2.57%
Department: 26 - FIRE PROTECTION											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-26-0800-4100	SALARY-FULL TIME	536,460.70	611,427.16	347,810.01	1,030,000.00	1,121,800.00	91,800.00	8.91%	1,174,800.00	53,000.00	4.72%
	Total Object: 4100 - SALARY-FULL TIME:	536,460.70	611,427.16	347,810.01	1,030,000.00	1,121,800.00	91,800.00	8.91%	1,174,800.00	53,000.00	4.72%
Object: 4110 - OVERTIME F. T.											
100-26-0800-4110	OVERTIME F. T.	42,406.93	81,575.41	43,969.02	35,000.00	90,000.00	55,000.00	157.14%	93,000.00	3,000.00	3.33%
	Total Object: 4110 - OVERTIME F. T.:	42,406.93	81,575.41	43,969.02	35,000.00	90,000.00	55,000.00	157.14%	93,000.00	3,000.00	3.33%
Object: 4120 - SAL-P.T./TEMP											
100-26-0800-4120	SAL-P.T./TEMP	281.29	56,181.04	12,326.83	220,500.00	61,000.00	-159,500.00	-72.34%	61,000.00	0.00	0.00%
100-26-0845-4120	SAL-P.T./TEMP	0.00	330.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0875-4120	SAL-P.T./TEMP	9,826.97	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0880-4120	SAL-P.T./TEMP	19,633.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4120	SAL-P.T./TEMP	76,510.75	7,911.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4120 - SAL-P.T./TEMP:	106,252.48	64,422.41	12,326.83	220,500.00	61,000.00	-159,500.00	-72.34%	61,000.00	0.00	0.00%
Object: 4121 - O.T. - P.T./TEMP											
100-26-0800-4121	O.T. - P.T./TEMP	0.00	7,956.57	2,124.19	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0885-4121	O.T. - P.T./TEMP	13,278.92	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4121	O.T. - P.T./TEMP	3,455.64	747.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4121 - O.T. - P.T./TEMP:	16,734.56	8,704.32	2,124.19	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4138 - MN PAID LEAVE											
100-26-0800-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00%	5,800.00	300.00	5.45%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00%	5,800.00	300.00	5.45%
Object: 4141 - PERA											
100-26-0800-4141	PERA	80,212.94	105,058.09	62,640.22	201,600.00	215,600.00	14,000.00	6.94%	225,500.00	9,900.00	4.59%
100-26-0845-4141	PERA	0.00	24.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4141	PERA	0.00	645.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4141 - PERA:	80,212.94	105,728.15	62,640.22	201,600.00	215,600.00	14,000.00	6.94%	225,500.00	9,900.00	4.59%
Object: 4142 - FICA											
100-26-0800-4142	FICA	13,644.76	21,821.02	10,021.28	33,900.00	33,100.00	-800.00	-2.36%	34,000.00	900.00	2.72%
100-26-0845-4142	FICA	0.00	25.27	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0875-4142	FICA	751.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0880-4142	FICA	1,502.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0885-4142	FICA	1,019.52	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4142	FICA	6,136.29	662.55	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4142 - FICA:	23,054.90	22,508.84	10,021.28	33,900.00	33,100.00	-800.00	-2.36%	34,000.00	900.00	2.72%
Object: 4144 - HEALTH INSURANCE											
100-26-0800-4144	HEALTH INSURANCE	57,800.00	84,450.00	59,375.00	142,500.00	137,300.00	-5,200.00	-3.65%	148,600.00	11,300.00	8.23%
	Total Object: 4144 - HEALTH INSURANCE:	57,800.00	84,450.00	59,375.00	142,500.00	137,300.00	-5,200.00	-3.65%	148,600.00	11,300.00	8.23%
Object: 4147 - UNEMPLOYMENT											
100-26-0800-4147	UNEMPLOYMENT	0.00	1,328.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	0.00	1,328.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4148 - WORKERS COMP											
100-26-0800-4148	WORKERS COMP	49,200.00	73,475.00	42,791.65	102,700.00	99,700.00	-3,000.00	-2.92%	106,600.00	6,900.00	6.92%
	Total Object: 4148 - WORKERS COMP:	49,200.00	73,475.00	42,791.65	102,700.00	99,700.00	-3,000.00	-2.92%	106,600.00	6,900.00	6.92%
	Total Category: 4100 - PERSONAL SERVICES:	912,122.51	1,053,620.09	581,058.20	1,766,200.00	1,764,000.00	-2,200.00	-0.12%	1,849,300.00	85,300.00	4.84%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-26-0800-4200	OFFICE SUPPLIES	139.82	795.76	157.95	830.00	850.00	20.00	2.41%	870.00	20.00	2.35%
	Total Object: 4200 - OFFICE SUPPLIES:	139.82	795.76	157.95	830.00	850.00	20.00	2.41%	870.00	20.00	2.35%
Object: 4210 - OP SUPPLY-OTHER											
100-26-0800-4210	OP SUPPLY-OTHER	5,419.37	8,148.83	2,307.76	10,710.00	10,980.00	270.00	2.52%	11,300.00	320.00	2.91%
100-26-0845-4210	OP SUPPLY-OTHER	0.00	14,871.09	740.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4210 - OP SUPPLY-OTHER:	5,419.37	23,019.92	3,048.61	10,710.00	10,980.00	270.00	2.52%	11,300.00	320.00	2.91%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
					Parent Budget	Budget			Budget	
					2025	2026	Increase /	2027	Increase /	
					2025	2026	(Decrease)	2027 FALL 2025	(Decrease)	
Account Number					2023	2024	2025			
					Total Activity	Total Activity	YTD Activity			
							Through May			
Object: 4211 - MOTOR FUELS										
100-26-0800-4211	MOTOR FUELS	15,500.72	13,998.90	6,213.53	16,210.00	16,370.00	160.00	0.99%	16,540.00	1.04%
Total Object: 4211 - MOTOR FUELS:		15,500.72	13,998.90	6,213.53	16,210.00	16,370.00	160.00	0.99%	16,540.00	1.04%
Object: 4217 - CLOTHING/UNIFORM										
100-26-0800-4217	CLOTHING/UNIFORM	30,356.89	64,555.85	23,644.00	50,160.00	51,410.00	1,250.00	2.49%	52,950.00	3.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA Tariff Increases for PPE	1.00	10,000.00	10,000.00						
2026	Original Budget	1.00	51,410.00	51,410.00						
2026	Remove BA Fund w/contingency if needed	0.00	0.00	-10,000.00						
2027 FALL 2025	Increase for PPE	1.00	10,000.00	10,000.00						
2027 FALL 2025	Original Budget	1.00	52,950.00	52,950.00						
2027 FALL 2025	Remove BA	0.00	0.00	-10,000.00						
Total Object: 4217 - CLOTHING/UNIFORM:		30,356.89	64,555.85	23,644.00	50,160.00	51,410.00	1,250.00	2.49%	52,950.00	3.00%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK										
100-26-0800-4270	OP SUP-VEH/EQ	2,784.42	2,367.92	1,236.37	5,690.00	5,830.00	140.00	2.46%	6,000.00	2.92%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		2,784.42	2,367.92	1,236.37	5,690.00	5,830.00	140.00	2.46%	6,000.00	2.92%
Object: 4272 - OP SUP-BUILDINGS										
100-26-0800-4272	OP SUP-BUILDINGS	2,866.50	5,195.29	2,941.15	3,940.00	4,040.00	100.00	2.54%	4,160.00	2.97%
Total Object: 4272 - OP SUP-BUILDINGS:		2,866.50	5,195.29	2,941.15	3,940.00	4,040.00	100.00	2.54%	4,160.00	2.97%
Object: 4280 - CAPITAL OUTLAY <\$5,000										
100-26-0800-4280	CAPITAL OUTLAY <\$5,000	4,299.10	3,673.00	7,439.99	10,920.00	11,190.00	270.00	2.47%	11,520.00	2.95%
100-26-0845-4280	CAPITAL OUTLAY <\$5,000	0.00	17,626.14	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:		4,299.10	21,299.14	7,439.99	10,920.00	11,190.00	270.00	2.47%	11,520.00	2.95%
Total Category: 4200 - COMMODITIES:		61,366.82	131,232.78	44,681.60	98,460.00	100,670.00	2,210.00	2.24%	103,340.00	2.65%
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-26-0800-4300	PROF SERVICES	15,316.87	19,149.00	5,524.25	75,450.00	27,340.00	-48,110.00	-63.76%	29,600.00	8.27%
Budget Notes										
Budget Code	Description									
2026	Remove Standard of Cover Funding @ \$50,000									
Total Object: 4300 - PROF SERVICES:		15,316.87	19,149.00	5,524.25	75,450.00	27,340.00	-48,110.00	-63.76%	29,600.00	8.27%
Object: 4301 - ENGINEERING SVS										
100-26-0800-4301	ENGINEERING SVS	0.00	0.00	344.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4301 - ENGINEERING SVS:		0.00	0.00	344.00	0.00	0.00	0.00	0.00%	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
					Parent Budget	Budget		to Parent Budget	Budget		to Comparison 1 Budget
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL	2025	Increase / (Decrease)	
Object: 4305 - FEES FOR SERVICE											
100-26-0800-4305	FEES FOR SERVICE	22,211.98	26,117.36	6,524.52	25,560.00	26,200.00	640.00	2.50%	26,970.00	770.00	2.94%
	Total Object: 4305 - FEES FOR SERVICE:	22,211.98	26,117.36	6,524.52	25,560.00	26,200.00	640.00	2.50%	26,970.00	770.00	2.94%
Object: 4310 - COMMUNICATION											
100-26-0800-4310	COMMUNICATION	26,780.50	18,347.06	9,924.34	30,590.00	31,350.00	760.00	2.48%	32,270.00	920.00	2.93%
	Total Object: 4310 - COMMUNICATION:	26,780.50	18,347.06	9,924.34	30,590.00	31,350.00	760.00	2.48%	32,270.00	920.00	2.93%
Object: 4311 - POSTAGE											
100-26-0800-4311	POSTAGE	0.00	35.47	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%
	Total Object: 4311 - POSTAGE:	0.00	35.47	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
100-26-0800-4321	DATA PROCESSING	59,200.00	87,400.00	53,041.65	127,300.00	154,800.00	27,500.00	21.60%	162,500.00	7,700.00	4.97%
	Total Object: 4321 - DATA PROCESSING:	59,200.00	87,400.00	53,041.65	127,300.00	154,800.00	27,500.00	21.60%	162,500.00	7,700.00	4.97%
Object: 4340 - PRINTING											
100-26-0800-4340	PRINTING	55.00	105.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
	Total Object: 4340 - PRINTING:	55.00	105.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
Object: 4350 - INSURANCE CHARGE											
100-26-0800-4350	INSURANCE CHARGE	17,300.00	26,000.00	11,916.65	28,600.00	34,700.00	6,100.00	21.33%	36,400.00	1,700.00	4.90%
	Total Object: 4350 - INSURANCE CHARGE:	17,300.00	26,000.00	11,916.65	28,600.00	34,700.00	6,100.00	21.33%	36,400.00	1,700.00	4.90%
Object: 4360 - UTILITIES											
100-26-0800-4360	UTILITIES	73,849.22	60,855.67	24,446.18	85,000.00	87,130.00	2,130.00	2.51%	89,680.00	2,550.00	2.93%
	Total Object: 4360 - UTILITIES:	73,849.22	60,855.67	24,446.18	85,000.00	87,130.00	2,130.00	2.51%	89,680.00	2,550.00	2.93%
Object: 4370 - MAINT-REPAIR/EQ											
100-26-0800-4370	MAINT-REPAIR/EQ	47,195.39	101,577.28	37,888.47	70,370.00	72,130.00	1,760.00	2.50%	74,240.00	2,110.00	2.93%
	Total Object: 4370 - MAINT-REPAIR/EQ:	47,195.39	101,577.28	37,888.47	70,370.00	72,130.00	1,760.00	2.50%	74,240.00	2,110.00	2.93%
Object: 4372 - MAINT-REPAIR/BLD											
100-26-0800-4372	MAINT-REPAIR/BLD	68,501.51	40,776.24	31,845.66	37,000.00	37,930.00	930.00	2.51%	39,040.00	1,110.00	2.93%
	Total Object: 4372 - MAINT-REPAIR/BLD:	68,501.51	40,776.24	31,845.66	37,000.00	37,930.00	930.00	2.51%	39,040.00	1,110.00	2.93%
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-26-0800-4373	BUILDING MAINTENANCE LABO	0.00	34,000.00	17,083.35	41,000.00	42,000.00	1,000.00	2.44%	44,100.00	2,100.00	5.00%
	Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...	0.00	34,000.00	17,083.35	41,000.00	42,000.00	1,000.00	2.44%	44,100.00	2,100.00	5.00%
Object: 4375 - CHARGE-FLEET MNT											
100-26-0800-4375	CHARGE-FLEET MNT	65,284.37	149,169.89	53,855.39	80,100.00	149,000.00	68,900.00	86.02%	156,450.00	7,450.00	5.00%
	Total Object: 4375 - CHARGE-FLEET MNT:	65,284.37	149,169.89	53,855.39	80,100.00	149,000.00	68,900.00	86.02%	156,450.00	7,450.00	5.00%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Comparison 1	Budget	%
					2025	2026	Increase /		2027	Increase /		
					2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
Account Number												
Object: 4380 - RENTAL/LEASE												
100-26-0800-4380		RENTAL/LEASE	2,660.26	2,863.23	927.99	4,370.00	4,480.00	110.00	2.52%	4,610.00	130.00	2.90%
Total Object: 4380 - RENTAL/LEASE:			2,660.26	2,863.23	927.99	4,370.00	4,480.00	110.00	2.52%	4,610.00	130.00	2.90%
Object: 4401 - DUES & SUBS												
100-26-0800-4401		DUES & SUBS	1,385.00	2,126.50	387.50	1,800.00	1,850.00	50.00	2.78%	1,900.00	50.00	2.70%
Total Object: 4401 - DUES & SUBS:			1,385.00	2,126.50	387.50	1,800.00	1,850.00	50.00	2.78%	1,900.00	50.00	2.70%
Object: 4403 - TRAVEL/TRAIN/CON												
100-26-0800-4403		TRAVEL/TRAIN/CON	41,846.75	55,157.28	37,279.18	59,170.00	32,650.00	-26,520.00	-44.82%	34,430.00	1,780.00	5.45%
Budget Detail												
Budget Code		Description	Units	Price	Amount							
2026		Decrease Schooling	1.00	-36,000.00	-36,000.00							
2026		East Metro Training Facility	1.00	8,000.00	8,000.00							
2026		Original Budget	1.00	60,650.00	60,650.00							
2027 FALL 2025		East Metro Training Facility Fee	1.00	8,000.00	8,000.00							
2027 FALL 2025		Original Budget	1.00	62,430.00	62,430.00							
2027 FALL 2025		Remove Schooling	1.00	-36,000.00	-36,000.00							
Total Object: 4403 - TRAVEL/TRAIN/CON:			41,846.75	55,157.28	37,279.18	59,170.00	32,650.00	-26,520.00	-44.82%	34,430.00	1,780.00	5.45%
Object: 4405 - CLEAN/WASTE REMV												
100-26-0800-4405		CLEAN/WASTE REMV	23,134.81	25,333.54	14,102.53	26,900.00	27,570.00	670.00	2.49%	28,380.00	810.00	2.94%
Total Object: 4405 - CLEAN/WASTE REMV:			23,134.81	25,333.54	14,102.53	26,900.00	27,570.00	670.00	2.49%	28,380.00	810.00	2.94%
Object: 4434 - SPECIAL EVENTS												
100-26-0800-4434		SPECIAL EVENTS	1,272.63	826.65	31.64	2,820.00	2,890.00	70.00	2.48%	2,970.00	80.00	2.77%
Total Object: 4434 - SPECIAL EVENTS:			1,272.63	826.65	31.64	2,820.00	2,890.00	70.00	2.48%	2,970.00	80.00	2.77%
Object: 4449 - OTHER CONTRACT												
100-26-0800-4449		OTHER CONTRACT	297,405.42	24.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:			297,405.42	24.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:			763,399.71	649,864.94	305,123.30	696,340.00	732,340.00	36,000.00	5.17%	763,870.00	31,530.00	4.31%
Category: 4500 - CAPITAL OUTLAY												
Object: 4540 - OTHER CAP OUTLAY												
100-26-0845-4540		OTHER CAP OUTLAY	15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4540 - OTHER CAP OUTLAY:			15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:			15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 26 - FIRE PROTECTION:			1,752,122.29	1,834,717.81	930,863.10	2,561,000.00	2,597,010.00	36,010.00	1.41%	2,716,510.00	119,500.00	4.60%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Department: 31 - STREET MAINTENANCE											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-31-1200-4100	SALARY-FULL TIME	721,115.18	772,624.03	255,116.60	856,500.00	908,700.00	52,200.00	6.09%	947,100.00	38,400.00	4.23%
Total Object: 4100 - SALARY-FULL TIME:		721,115.18	772,624.03	255,116.60	856,500.00	908,700.00	52,200.00	6.09%	947,100.00	38,400.00	4.23%
Object: 4101 - LABOR REIMBURSEMENT											
100-31-1214-4101	LABOR REIMBURSEMENT	0.00	-3,167.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4101 - LABOR REIMBURSEMENT:		0.00	-3,167.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4110 - OVERTIME F. T.											
100-31-1200-4110	OVERTIME F. T.	24,127.94	8,499.42	1,161.09	31,400.00	33,300.00	1,900.00	6.05%	34,500.00	1,200.00	3.60%
100-31-1214-4110	OVERTIME F. T.	9,192.65	9,472.87	10,505.24	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4110 - OVERTIME F. T.:		33,320.59	17,972.29	11,666.33	31,400.00	33,300.00	1,900.00	6.05%	34,500.00	1,200.00	3.60%
Object: 4120 - SAL-P.T./TEMP											
100-31-1200-4120	SAL-P.T./TEMP	73,155.50	98,939.30	15,380.43	90,000.00	95,100.00	5,100.00	5.67%	98,500.00	3,400.00	3.58%
Total Object: 4120 - SAL-P.T./TEMP:		73,155.50	98,939.30	15,380.43	90,000.00	95,100.00	5,100.00	5.67%	98,500.00	3,400.00	3.58%
Object: 4138 - MN PAID LEAVE											
100-31-1200-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	4,600.00	4,600.00	0.00%	4,700.00	100.00	2.17%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	4,600.00	4,600.00	0.00%	4,700.00	100.00	2.17%
Object: 4141 - PERA											
100-31-1200-4141	PERA	55,174.04	58,641.47	19,972.71	66,700.00	70,600.00	3,900.00	5.85%	73,600.00	3,000.00	4.25%
100-31-1214-4141	PERA	689.46	710.48	787.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4141 - PERA:		55,863.50	59,351.95	20,760.59	66,700.00	70,600.00	3,900.00	5.85%	73,600.00	3,000.00	4.25%
Object: 4142 - FICA											
100-31-1200-4142	FICA	56,782.94	60,140.58	19,285.75	74,900.00	79,200.00	4,300.00	5.74%	82,500.00	3,300.00	4.17%
100-31-1214-4142	FICA	621.24	645.69	712.90	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4142 - FICA:		57,404.18	60,786.27	19,998.65	74,900.00	79,200.00	4,300.00	5.74%	82,500.00	3,300.00	4.17%
Object: 4144 - HEALTH INSURANCE											
100-31-1200-4144	HEALTH INSURANCE	119,800.00	136,200.00	62,458.35	149,900.00	163,600.00	13,700.00	9.14%	179,800.00	16,200.00	9.90%
Total Object: 4144 - HEALTH INSURANCE:		119,800.00	136,200.00	62,458.35	149,900.00	163,600.00	13,700.00	9.14%	179,800.00	16,200.00	9.90%
Object: 4147 - UNEMPLOYMENT											
100-31-1200-4147	UNEMPLOYMENT	2,348.60	2,692.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4147 - UNEMPLOYMENT:		2,348.60	2,692.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4148 - WORKERS COMP											
100-31-1200-4148	WORKERS COMP	59,200.00	74,800.00	34,625.00	83,100.00	49,800.00	-33,300.00	-40.07%	53,500.00	3,700.00	7.43%
Total Object: 4148 - WORKERS COMP:		59,200.00	74,800.00	34,625.00	83,100.00	49,800.00	-33,300.00	-40.07%	53,500.00	3,700.00	7.43%
Total Category: 4100 - PERSONAL SERVICES:		1,122,207.55	1,220,199.41	420,005.95	1,352,500.00	1,404,900.00	52,400.00	3.87%	1,474,200.00	69,300.00	4.93%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-31-1200-4210	OP SUPPLY-OTHER	13,445.40	15,729.65	6,283.88	11,640.00	11,930.00	290.00	2.49%	12,280.00	350.00	2.93%
	Total Object: 4210 - OP SUPPLY-OTHER:	13,445.40	15,729.65	6,283.88	11,640.00	11,930.00	290.00	2.49%	12,280.00	350.00	2.93%
Object: 4211 - MOTOR FUELS											
100-31-1200-4211	MOTOR FUELS	71,870.10	62,988.89	18,322.10	76,760.00	78,510.00	1,750.00	2.28%	79,290.00	780.00	0.99%
	Total Object: 4211 - MOTOR FUELS:	71,870.10	62,988.89	18,322.10	76,760.00	78,510.00	1,750.00	2.28%	79,290.00	780.00	0.99%
Object: 4212 - LUB/ADD											
100-31-1200-4212	LUB/ADD	579.51	204.63	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
	Total Object: 4212 - LUB/ADD:	579.51	204.63	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
Object: 4216 - FERTILIZER/CHEM											
100-31-1200-4216	FERTILIZER/CHEM	9,060.14	8,966.11	0.00	10,100.00	10,350.00	250.00	2.48%	10,650.00	300.00	2.90%
	Total Object: 4216 - FERTILIZER/CHEM:	9,060.14	8,966.11	0.00	10,100.00	10,350.00	250.00	2.48%	10,650.00	300.00	2.90%
Object: 4217 - CLOTHING/UNIFORM											
100-31-1200-4217	CLOTHING/UNIFORM	5,945.37	7,091.18	2,750.27	11,880.00	12,180.00	300.00	2.53%	12,540.00	360.00	2.96%
	Total Object: 4217 - CLOTHING/UNIFORM:	5,945.37	7,091.18	2,750.27	11,880.00	12,180.00	300.00	2.53%	12,540.00	360.00	2.96%
Object: 4231 - SMALL TOOLS											
100-31-1200-4231	SMALL TOOLS	1,581.99	2,231.00	65.94	2,880.00	2,950.00	70.00	2.43%	3,040.00	90.00	3.05%
	Total Object: 4231 - SMALL TOOLS:	1,581.99	2,231.00	65.94	2,880.00	2,950.00	70.00	2.43%	3,040.00	90.00	3.05%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-31-1200-4270	OP SUP-VEH/EQ	150.87	357.64	206.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:	150.87	357.64	206.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4271 - OP SUP-OTHER IMP											
100-31-1200-4271	OP SUP-OTHER IMP	193,565.77	184,428.83	10,149.60	200,730.00	205,750.00	5,020.00	2.50%	211,770.00	6,020.00	2.93%
	Total Object: 4271 - OP SUP-OTHER IMP:	193,565.77	184,428.83	10,149.60	200,730.00	205,750.00	5,020.00	2.50%	211,770.00	6,020.00	2.93%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-31-1200-4280	CAPITAL OUTLAY <\$5,000	0.00	580.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	0.00	580.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	296,199.15	282,578.14	37,778.30	314,200.00	321,890.00	7,690.00	2.45%	329,800.00	7,910.00	2.46%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-31-1200-4300	PROF SERVICES	1,601.02	2,979.03	183.55	4,430.00	4,540.00	110.00	2.48%	4,670.00	130.00	2.86%
	Total Object: 4300 - PROF SERVICES:	1,601.02	2,979.03	183.55	4,430.00	4,540.00	110.00	2.48%	4,670.00	130.00	2.86%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4301 - ENGINEERING SVS											
100-31-1200-4301	ENGINEERING SVS	3,368.80	3,085.80	0.00	9,480.00	9,720.00	240.00	2.53%	10,000.00	280.00	2.88%
	Total Object: 4301 - ENGINEERING SVS:	3,368.80	3,085.80	0.00	9,480.00	9,720.00	240.00	2.53%	10,000.00	280.00	2.88%
Object: 4302 - LEGAL SERVICE											
100-31-1200-4302	LEGAL SERVICE	0.00	104.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	0.00	104.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
100-31-1200-4305	FEES FOR SERVICE	1,495.65	16,604.28	19.50	25,030.00	25,660.00	630.00	2.52%	26,410.00	750.00	2.92%
	Total Object: 4305 - FEES FOR SERVICE:	1,495.65	16,604.28	19.50	25,030.00	25,660.00	630.00	2.52%	26,410.00	750.00	2.92%
Object: 4310 - COMMUNICATION											
100-31-1200-4310	COMMUNICATION	8,580.02	7,294.91	2,844.88	9,890.00	10,140.00	250.00	2.53%	10,440.00	300.00	2.96%
	Total Object: 4310 - COMMUNICATION:	8,580.02	7,294.91	2,844.88	9,890.00	10,140.00	250.00	2.53%	10,440.00	300.00	2.96%
Object: 4341 - ADVER/PUBLISH											
100-31-1200-4341	ADVER/PUBLISH	0.00	0.00	0.00	410.00	420.00	10.00	2.44%	430.00	10.00	2.38%
	Total Object: 4341 - ADVER/PUBLISH:	0.00	0.00	0.00	410.00	420.00	10.00	2.44%	430.00	10.00	2.38%
Object: 4350 - INSURANCE CHARGE											
100-31-1200-4350	INSURANCE CHARGE	13,600.00	20,400.00	9,333.35	22,400.00	19,800.00	-2,600.00	-11.61%	20,800.00	1,000.00	5.05%
	Total Object: 4350 - INSURANCE CHARGE:	13,600.00	20,400.00	9,333.35	22,400.00	19,800.00	-2,600.00	-11.61%	20,800.00	1,000.00	5.05%
Object: 4371 - MAINT-REPAIR/OTH											
100-31-1200-4371	MAINT-REPAIR/OTH	4,507.29	1,713.84	5,435.30	9,890.00	10,140.00	250.00	2.53%	10,440.00	300.00	2.96%
	Total Object: 4371 - MAINT-REPAIR/OTH:	4,507.29	1,713.84	5,435.30	9,890.00	10,140.00	250.00	2.53%	10,440.00	300.00	2.96%
Object: 4375 - CHARGE-FLEET MNT											
100-31-1200-4375	CHARGE-FLEET MNT	462,197.14	325,264.42	85,672.65	408,100.00	428,500.00	20,400.00	5.00%	449,930.00	21,430.00	5.00%
	Total Object: 4375 - CHARGE-FLEET MNT:	462,197.14	325,264.42	85,672.65	408,100.00	428,500.00	20,400.00	5.00%	449,930.00	21,430.00	5.00%
Object: 4380 - RENTAL/LEASE											
100-31-1200-4380	RENTAL/LEASE	17,587.50	21,938.01	9,569.92	40,280.00	41,290.00	1,010.00	2.51%	42,500.00	1,210.00	2.93%
	Total Object: 4380 - RENTAL/LEASE:	17,587.50	21,938.01	9,569.92	40,280.00	41,290.00	1,010.00	2.51%	42,500.00	1,210.00	2.93%
Object: 4401 - DUES & SUBS											
100-31-1200-4401	DUES & SUBS	1,119.00	555.72	200.00	820.00	840.00	20.00	2.44%	860.00	20.00	2.38%
	Total Object: 4401 - DUES & SUBS:	1,119.00	555.72	200.00	820.00	840.00	20.00	2.44%	860.00	20.00	2.38%
Object: 4403 - TRAVEL/TRAIN/CON											
100-31-1200-4403	TRAVEL/TRAIN/CON	13,649.43	10,046.85	3,578.00	20,700.00	21,220.00	520.00	2.51%	21,840.00	620.00	2.92%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	13,649.43	10,046.85	3,578.00	20,700.00	21,220.00	520.00	2.51%	21,840.00	620.00	2.92%
Object: 4405 - CLEAN/WASTE REMV											
100-31-1200-4405	CLEAN/WASTE REMV	5,878.38	1,603.90	0.00	3,300.00	3,380.00	80.00	2.42%	3,480.00	100.00	2.96%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
100-31-1214-4405	CLEAN/WASTE REMV	21,788.66	24,061.16	26,170.53	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4405 - CLEAN/WASTE REMV:	27,667.04	25,665.06	26,170.53	3,300.00	3,380.00	80.00	2.42%	3,480.00	100.00	2.96%
	Object: 4449 - OTHER CONTRACT										
100-31-1200-4449	OTHER CONTRACT	0.00	688.50	50.62	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
	Total Object: 4449 - OTHER CONTRACT:	0.00	688.50	50.62	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
	Total Category: 4300 - CONTRACTUAL SERVICES:	555,372.89	436,340.42	143,058.30	555,350.00	576,290.00	20,940.00	3.77%	602,460.00	26,170.00	4.54%
	Total Department: 31 - STREET MAINTENANCE:	1,973,779.59	1,939,117.97	600,842.55	2,222,050.00	2,303,080.00	81,030.00	3.65%	2,406,460.00	103,380.00	4.49%
	Department: 32 - TRAFFIC SIGNAGE										
	Category: 4100 - PERSONAL SERVICES										
	Object: 4100 - SALARY-FULL TIME										
100-32-1260-4100	SALARY-FULL TIME	64,160.11	66,081.01	28,106.33	95,700.00	101,400.00	5,700.00	5.96%	104,900.00	3,500.00	3.45%
	Total Object: 4100 - SALARY-FULL TIME:	64,160.11	66,081.01	28,106.33	95,700.00	101,400.00	5,700.00	5.96%	104,900.00	3,500.00	3.45%
	Object: 4110 - OVERTIME F. T.										
100-32-1260-4110	OVERTIME F. T.	2,729.33	1,637.13	283.28	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
	Total Object: 4110 - OVERTIME F. T.:	2,729.33	1,637.13	283.28	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
	Object: 4120 - SAL-P.T./TEMP										
100-32-1260-4120	SAL-P.T./TEMP	14,284.00	0.00	0.00	17,900.00	19,900.00	2,000.00	11.17%	20,600.00	700.00	3.52%
	Total Object: 4120 - SAL-P.T./TEMP:	14,284.00	0.00	0.00	17,900.00	19,900.00	2,000.00	11.17%	20,600.00	700.00	3.52%
	Object: 4138 - MN PAID LEAVE										
100-32-1260-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
	Object: 4141 - PERA										
100-32-1260-4141	PERA	4,996.69	5,020.78	2,174.55	7,300.00	7,700.00	400.00	5.48%	7,900.00	200.00	2.60%
	Total Object: 4141 - PERA:	4,996.69	5,020.78	2,174.55	7,300.00	7,700.00	400.00	5.48%	7,900.00	200.00	2.60%
	Object: 4142 - FICA										
100-32-1260-4142	FICA	5,777.57	4,705.82	2,039.58	8,800.00	9,300.00	500.00	5.68%	9,800.00	500.00	5.38%
	Total Object: 4142 - FICA:	5,777.57	4,705.82	2,039.58	8,800.00	9,300.00	500.00	5.68%	9,800.00	500.00	5.38%
	Object: 4144 - HEALTH INSURANCE										
100-32-1260-4144	HEALTH INSURANCE	13,000.00	14,400.00	6,583.35	15,800.00	17,200.00	1,400.00	8.86%	19,100.00	1,900.00	11.05%
	Total Object: 4144 - HEALTH INSURANCE:	13,000.00	14,400.00	6,583.35	15,800.00	17,200.00	1,400.00	8.86%	19,100.00	1,900.00	11.05%
	Object: 4148 - WORKERS COMP										
100-32-1260-4148	WORKERS COMP	7,200.00	8,900.00	4,083.35	9,800.00	6,000.00	-3,800.00	-38.78%	6,300.00	300.00	5.00%
	Total Object: 4148 - WORKERS COMP:	7,200.00	8,900.00	4,083.35	9,800.00	6,000.00	-3,800.00	-38.78%	6,300.00	300.00	5.00%
	Total Category: 4100 - PERSONAL SERVICES:	112,147.70	100,744.74	43,270.44	156,700.00	163,500.00	6,800.00	4.34%	170,600.00	7,100.00	4.34%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Budget	to Parent	%	Budget	to Comparison 1		
				Budget	Budget			Budget		
				2025	2026	Increase /		2027	Increase /	%
				2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number				2023	2024	2025				
				Total Activity	Total Activity	YTD Activity				
						Through May				
Category: 4200 - COMMODITIES										
Object: 4210 - OP SUPPLY-OTHER										
100-32-1260-4210	OP SUPPLY-OTHER			23,227.47	29,146.79	8,600.50	31,000.00	31,780.00	780.00	2.52%
Total Object: 4210 - OP SUPPLY-OTHER:				23,227.47	29,146.79	8,600.50	31,000.00	31,780.00	780.00	2.52%
Object: 4211 - MOTOR FUELS										
100-32-1260-4211	MOTOR FUELS			2,287.11	2,592.07	1,122.17	3,120.00	3,060.00	-60.00	-1.92%
Total Object: 4211 - MOTOR FUELS:				2,287.11	2,592.07	1,122.17	3,120.00	3,060.00	-60.00	-1.92%
Object: 4217 - CLOTHING/UNIFORM										
100-32-1260-4217	CLOTHING/UNIFORM			251.98	519.46	0.00	860.00	880.00	20.00	2.33%
Total Object: 4217 - CLOTHING/UNIFORM:				251.98	519.46	0.00	860.00	880.00	20.00	2.33%
Object: 4231 - SMALL TOOLS										
100-32-1260-4231	SMALL TOOLS			834.68	1,235.50	71.92	1,340.00	1,370.00	30.00	2.24%
Total Object: 4231 - SMALL TOOLS:				834.68	1,235.50	71.92	1,340.00	1,370.00	30.00	2.24%
Total Category: 4200 - COMMODITIES:				26,601.24	33,493.82	9,794.59	36,320.00	37,090.00	770.00	2.12%
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-32-1260-4300	PROF SERVICES			0.00	36.71	0.00	0.00	0.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:				0.00	36.71	0.00	0.00	0.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE										
100-32-1260-4305	FEES FOR SERVICE			53,044.80	61,452.39	0.00	62,830.00	73,000.00	10,170.00	16.19%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-increased costs for stiping&lane miles	0.00	0.00	16,000.00						
2026	Original	0.00	0.00	65,000.00						
2026	Remove 50% of BA	0.00	0.00	-8,000.00						
Total Object: 4305 - FEES FOR SERVICE:				53,044.80	61,452.39	0.00	62,830.00	73,000.00	10,170.00	16.19%
Object: 4310 - COMMUNICATION										
100-32-1260-4310	COMMUNICATION			23.92	0.00	0.00	550.00	560.00	10.00	1.82%
Total Object: 4310 - COMMUNICATION:				23.92	0.00	0.00	550.00	560.00	10.00	1.82%
Object: 4350 - INSURANCE CHARGE										
100-32-1260-4350	INSURANCE CHARGE			1,100.00	1,700.00	791.65	1,900.00	200.00	-1,700.00	-89.47%
Total Object: 4350 - INSURANCE CHARGE:				1,100.00	1,700.00	791.65	1,900.00	200.00	-1,700.00	-89.47%
Object: 4375 - CHARGE-FLEET MNT										
100-32-1260-4375	CHARGE-FLEET MNT			23,110.30	11,624.98	3,040.45	20,400.00	20,400.00	0.00	0.00%
Total Object: 4375 - CHARGE-FLEET MNT:				23,110.30	11,624.98	3,040.45	20,400.00	20,400.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
					Budget	Budget			Budget	
					2025	2026	Increase /	2027	Increase /	
					2025	2026	(Decrease)	FALL 2025	(Decrease)	
Account Number	2023	2024	2025	Parent Budget						
	Total Activity	Total Activity	YTD Activity							
			Through May							
Object: 4403 - TRAVEL/TRAIN/CON										
100-32-1260-4403	TRAVEL/TRAIN/CON	974.50	1,718.65	1,864.24	1,750.00	1,790.00	40.00	2.29%	1,840.00	2.79%
Total Object: 4403 - TRAVEL/TRAIN/CON:		974.50	1,718.65	1,864.24	1,750.00	1,790.00	40.00	2.29%	1,840.00	2.79%
Object: 4449 - OTHER CONTRACT										
100-32-1260-4449	OTHER CONTRACT	0.00	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		0.00	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		78,253.52	76,593.48	5,696.34	87,430.00	95,950.00	8,520.00	9.74%	107,070.00	11.59%
Category: 4500 - CAPITAL OUTLAY										
Object: 4530 - MACH & EQUIPMENT										
100-32-1260-4530	MACH & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,000.00	0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2027 FALL 2025	BA--Sign retroreflectivity device	0.00	0.00	11,000.00						
Total Object: 4530 - MACH & EQUIPMENT:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,000.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,000.00	0.00%
Total Department: 32 - TRAFFIC SIGNAGE:		217,002.46	210,832.04	58,761.37	280,450.00	296,540.00	16,090.00	5.74%	326,790.00	10.20%
Department: 34 - SNOWPLOWING										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-34-1290-4100	SALARY-FULL TIME	120,037.93	39,124.09	59,930.27	152,000.00	159,700.00	7,700.00	5.07%	165,200.00	3.44%
Total Object: 4100 - SALARY-FULL TIME:		120,037.93	39,124.09	59,930.27	152,000.00	159,700.00	7,700.00	5.07%	165,200.00	3.44%
Object: 4110 - OVERTIME F. T.										
100-34-1290-4110	OVERTIME F. T.	81,396.31	48,604.54	52,677.80	92,000.00	97,500.00	5,500.00	5.98%	100,900.00	3.49%
Total Object: 4110 - OVERTIME F. T.:		81,396.31	48,604.54	52,677.80	92,000.00	97,500.00	5,500.00	5.98%	100,900.00	3.49%
Object: 4138 - MN PAID LEAVE										
100-34-1290-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,200.00	9.09%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,200.00	9.09%
Object: 4141 - PERA										
100-34-1290-4141	PERA	15,081.35	6,222.77	8,800.50	18,200.00	19,200.00	1,000.00	5.49%	20,000.00	4.17%
Total Object: 4141 - PERA:		15,081.35	6,222.77	8,800.50	18,200.00	19,200.00	1,000.00	5.49%	20,000.00	4.17%
Object: 4142 - FICA										
100-34-1290-4142	FICA	13,919.82	5,687.82	8,053.00	18,600.00	19,800.00	1,200.00	6.45%	20,400.00	3.03%
Total Object: 4142 - FICA:		13,919.82	5,687.82	8,053.00	18,600.00	19,800.00	1,200.00	6.45%	20,400.00	3.03%

Budget Comparison Report

				Comparison 1	Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison 1	%	
				2025	2026	Budget		2027	Budget		
				2025	2026	Increase /		2027 FALL 2025	Increase /		
						(Decrease)			(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through May							
Object: 4148 - WORKERS COMP											
100-34-1290-4148	WORKERS COMP	13,800.00	16,000.00	6,916.65	16,600.00	10,600.00	-6,000.00	-36.14%	11,200.00	600.00	5.66%
Total Object: 4148 - WORKERS COMP:		13,800.00	16,000.00	6,916.65	16,600.00	10,600.00	-6,000.00	-36.14%	11,200.00	600.00	5.66%
Total Category: 4100 - PERSONAL SERVICES:		244,235.41	115,639.22	136,378.22	297,400.00	307,900.00	10,500.00	3.53%	318,900.00	11,000.00	3.57%
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-34-1290-4210	OP SUPPLY-OTHER	260,976.30	276,920.35	119,848.28	313,400.00	265,800.00	-47,600.00	-15.19%	273,770.00	7,970.00	3.00%
Budget Notes											
Budget Code	Description										
2026	Salt 2100 tons \$212,000.00										
	Treat 2100 tons \$42,000.00										
	Black Dirt \$8000.00										
	Plow stakes \$1800.00										
	Mailbox and posts \$1000.00										
	Seed \$1000.00										
2027 FALL 2025	Salt 2100 tons \$218,360.00										
	Treat 2100 tons \$43,260.00										
	Black Dirt \$8240.00										
	Plow stakes \$1854.00										
	Mailbox and posts \$1030.00										
	Seed \$1026.00										
Total Object: 4210 - OP SUPPLY-OTHER:		260,976.30	276,920.35	119,848.28	313,400.00	265,800.00	-47,600.00	-15.19%	273,770.00	7,970.00	3.00%
Object: 4211 - MOTOR FUELS											
100-34-1290-4211	MOTOR FUELS	60,410.58	45,079.23	30,499.94	62,970.00	62,070.00	-900.00	-1.43%	62,690.00	620.00	1.00%
Total Object: 4211 - MOTOR FUELS:		60,410.58	45,079.23	30,499.94	62,970.00	62,070.00	-900.00	-1.43%	62,690.00	620.00	1.00%
Total Category: 4200 - COMMODITIES:		321,386.88	321,999.58	150,348.22	376,370.00	327,870.00	-48,500.00	-12.89%	336,460.00	8,590.00	2.62%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4302 - LEGAL SERVICE											
100-34-1290-4302	LEGAL SERVICE	0.00	32.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4302 - LEGAL SERVICE:		0.00	32.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
100-34-1290-4305	FEES FOR SERVICE	0.00	0.00	0.00	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
Total Object: 4305 - FEES FOR SERVICE:		0.00	0.00	0.00	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
Object: 4350 - INSURANCE CHARGE											
100-34-1290-4350	INSURANCE CHARGE	8,700.00	13,100.00	6,000.00	14,400.00	700.00	-13,700.00	-95.14%	700.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		8,700.00	13,100.00	6,000.00	14,400.00	700.00	-13,700.00	-95.14%	700.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4375 - CHARGE-FLEET MNT											
100-34-1290-4375	CHARGE-FLEET MNT	333,506.03	274,351.48	137,882.40	348,100.00	348,100.00	0.00	0.00%	365,510.00	17,410.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		333,506.03	274,351.48	137,882.40	348,100.00	348,100.00	0.00	0.00%	365,510.00	17,410.00	5.00%
Object: 4380 - RENTAL/LEASE											
100-34-1290-4380	RENTAL/LEASE	0.00	6,000.00	0.00	2,780.00	2,850.00	70.00	2.52%	2,930.00	80.00	2.81%
Total Object: 4380 - RENTAL/LEASE:		0.00	6,000.00	0.00	2,780.00	2,850.00	70.00	2.52%	2,930.00	80.00	2.81%
Object: 4403 - TRAVEL/TRAIN/CON											
100-34-1290-4403	TRAVEL/TRAIN/CON	5,035.07	877.84	0.00	2,990.00	3,060.00	70.00	2.34%	3,150.00	90.00	2.94%
Total Object: 4403 - TRAVEL/TRAIN/CON:		5,035.07	877.84	0.00	2,990.00	3,060.00	70.00	2.34%	3,150.00	90.00	2.94%
Total Category: 4300 - CONTRACTUAL SERVICES:		347,241.10	294,361.32	143,882.40	368,890.00	355,350.00	-13,540.00	-3.67%	372,950.00	17,600.00	4.95%
Total Department: 34 - SNOWPLOWING:		912,863.39	732,000.12	430,608.84	1,042,660.00	991,120.00	-51,540.00	-4.94%	1,028,310.00	37,190.00	3.75%
Department: 35 - PUBLIC WORKS ADMINISTRATION											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-35-2005-4100	SALARY-FULL TIME	191,492.17	204,526.84	86,699.79	242,200.00	255,900.00	13,700.00	5.66%	265,000.00	9,100.00	3.56%
Total Object: 4100 - SALARY-FULL TIME:		191,492.17	204,526.84	86,699.79	242,200.00	255,900.00	13,700.00	5.66%	265,000.00	9,100.00	3.56%
Object: 4110 - OVERTIME F. T.											
100-35-2005-4110	OVERTIME F. T.	9,629.12	7,530.59	3,164.67	10,000.00	10,600.00	600.00	6.00%	11,000.00	400.00	3.77%
Total Object: 4110 - OVERTIME F. T.:		9,629.12	7,530.59	3,164.67	10,000.00	10,600.00	600.00	6.00%	11,000.00	400.00	3.77%
Object: 4120 - SAL-P.T./TEMP											
100-35-2005-4120	SAL-P.T./TEMP	2,616.00	4,728.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		2,616.00	4,728.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-35-2005-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
Object: 4141 - PERA											
100-35-2005-4141	PERA	14,830.75	16,021.09	6,683.14	19,100.00	20,000.00	900.00	4.71%	20,600.00	600.00	3.00%
Total Object: 4141 - PERA:		14,830.75	16,021.09	6,683.14	19,100.00	20,000.00	900.00	4.71%	20,600.00	600.00	3.00%
Object: 4142 - FICA											
100-35-2005-4142	FICA	14,006.77	14,729.90	6,256.89	19,300.00	20,400.00	1,100.00	5.70%	21,100.00	700.00	3.43%
Total Object: 4142 - FICA:		14,006.77	14,729.90	6,256.89	19,300.00	20,400.00	1,100.00	5.70%	21,100.00	700.00	3.43%
Object: 4144 - HEALTH INSURANCE											
100-35-2005-4144	HEALTH INSURANCE	20,600.00	25,200.00	11,500.00	27,600.00	30,300.00	2,700.00	9.78%	33,300.00	3,000.00	9.90%
Total Object: 4144 - HEALTH INSURANCE:		20,600.00	25,200.00	11,500.00	27,600.00	30,300.00	2,700.00	9.78%	33,300.00	3,000.00	9.90%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4148 - WORKERS COMP											
100-35-2005-4148	WORKERS COMP	1,100.00	1,400.00	1,166.65	2,800.00	2,300.00	-500.00	-17.86%	2,000.00	-300.00	-13.04%
	Total Object: 4148 - WORKERS COMP:	1,100.00	1,400.00	1,166.65	2,800.00	2,300.00	-500.00	-17.86%	2,000.00	-300.00	-13.04%
	Total Category: 4100 - PERSONAL SERVICES:	254,274.81	274,137.17	115,471.14	321,000.00	340,700.00	19,700.00	6.14%	354,200.00	13,500.00	3.96%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-35-2005-4200	OFFICE SUPPLIES	3,759.90	3,375.92	1,342.60	4,740.00	4,860.00	120.00	2.53%	5,000.00	140.00	2.88%
	Total Object: 4200 - OFFICE SUPPLIES:	3,759.90	3,375.92	1,342.60	4,740.00	4,860.00	120.00	2.53%	5,000.00	140.00	2.88%
Object: 4210 - OP SUPPLY-OTHER											
100-35-2005-4210	OP SUPPLY-OTHER	7,892.13	5,472.04	2,704.63	7,410.00	7,600.00	190.00	2.56%	7,820.00	220.00	2.89%
	Total Object: 4210 - OP SUPPLY-OTHER:	7,892.13	5,472.04	2,704.63	7,410.00	7,600.00	190.00	2.56%	7,820.00	220.00	2.89%
Object: 4211 - MOTOR FUELS											
100-35-2005-4211	MOTOR FUELS	19.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4211 - MOTOR FUELS:	19.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4217 - CLOTHING/UNIFORM											
100-35-2005-4217	CLOTHING/UNIFORM	155.00	197.75	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
	Total Object: 4217 - CLOTHING/UNIFORM:	155.00	197.75	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-35-2005-4270	OP SUP-VEH/EQ	562.44	1,786.89	504.04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:	562.44	1,786.89	504.04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4272 - OP SUP-BUILDINGS											
100-35-2005-4272	OP SUP-BUILDINGS	4,651.69	5,086.63	4,090.14	4,740.00	4,860.00	120.00	2.53%	5,000.00	140.00	2.88%
	Total Object: 4272 - OP SUP-BUILDINGS:	4,651.69	5,086.63	4,090.14	4,740.00	4,860.00	120.00	2.53%	5,000.00	140.00	2.88%
	Total Category: 4200 - COMMODITIES:	17,040.66	15,919.23	8,641.41	17,040.00	17,470.00	430.00	2.52%	17,970.00	500.00	2.86%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-35-2005-4300	PROF SERVICES	110.00	50.00	533.32	220.00	230.00	10.00	4.55%	240.00	10.00	4.35%
	Total Object: 4300 - PROF SERVICES:	110.00	50.00	533.32	220.00	230.00	10.00	4.55%	240.00	10.00	4.35%
Object: 4301 - ENGINEERING SVS											
100-35-2005-4301	ENGINEERING SVS	0.00	0.00	0.00	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%
	Total Object: 4301 - ENGINEERING SVS:	0.00	0.00	0.00	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4305 - FEES FOR SERVICE											
100-35-2005-4305	FEES FOR SERVICE	17,656.83	18,182.95	5,726.03	15,450.00	17,670.00	2,220.00	14.37%	17,860.00	190.00	1.08%
Budget Notes											
Budget Code		Description									
2026		Made up for difference in budget									
Total Object: 4305 - FEES FOR SERVICE:		17,656.83	18,182.95	5,726.03	15,450.00	17,670.00	2,220.00	14.37%	17,860.00	190.00	1.08%
Object: 4310 - COMMUNICATION											
100-35-2005-4310	COMMUNICATION	1,545.12	1,906.11	670.72	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
Total Object: 4310 - COMMUNICATION:		1,545.12	1,906.11	670.72	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
Object: 4311 - POSTAGE											
100-35-2005-4311	POSTAGE	1,032.93	496.00	109.50	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
Total Object: 4311 - POSTAGE:		1,032.93	496.00	109.50	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
Object: 4321 - DATA PROCESSING											
100-35-2005-4321	DATA PROCESSING	38,100.00	39,800.00	33,833.35	81,200.00	79,000.00	-2,200.00	-2.71%	83,000.00	4,000.00	5.06%
Total Object: 4321 - DATA PROCESSING:		38,100.00	39,800.00	33,833.35	81,200.00	79,000.00	-2,200.00	-2.71%	83,000.00	4,000.00	5.06%
Object: 4340 - PRINTING											
100-35-2005-4340	PRINTING	55.00	170.00	0.00	220.00	230.00	10.00	4.55%	240.00	10.00	4.35%
Total Object: 4340 - PRINTING:		55.00	170.00	0.00	220.00	230.00	10.00	4.55%	240.00	10.00	4.35%
Object: 4341 - ADVER/PUBLISH											
100-35-2005-4341	ADVER/PUBLISH	0.00	0.00	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%
Total Object: 4341 - ADVER/PUBLISH:		0.00	0.00	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%
Object: 4350 - INSURANCE CHARGE											
100-35-2005-4350	INSURANCE CHARGE	8,700.00	13,100.00	6,000.00	14,400.00	18,500.00	4,100.00	28.47%	19,400.00	900.00	4.86%
Total Object: 4350 - INSURANCE CHARGE:		8,700.00	13,100.00	6,000.00	14,400.00	18,500.00	4,100.00	28.47%	19,400.00	900.00	4.86%
Object: 4360 - UTILITIES											
100-35-2005-4360	UTILITIES	61,295.74	16,709.69	22,995.86	66,000.00	67,650.00	1,650.00	2.50%	69,630.00	1,980.00	2.93%
100-35-2009-4360	UTILITIES	240.67	237.43	84.81	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4360 - UTILITIES:		61,536.41	16,947.12	23,080.67	66,000.00	67,650.00	1,650.00	2.50%	69,630.00	1,980.00	2.93%
Object: 4370 - MAINT-REPAIR/EQ											
100-35-2005-4370	MAINT-REPAIR/EQ	1,927.84	1,462.06	0.00	5,460.00	5,600.00	140.00	2.56%	5,760.00	160.00	2.86%
Total Object: 4370 - MAINT-REPAIR/EQ:		1,927.84	1,462.06	0.00	5,460.00	5,600.00	140.00	2.56%	5,760.00	160.00	2.86%
Object: 4372 - MAINT-REPAIR/BLD											
100-35-2005-4372	MAINT-REPAIR/BLD	86,452.21	29,278.06	16,587.05	42,300.00	32,270.00	-10,030.00	-23.71%	32,370.00	100.00	0.31%
Total Object: 4372 - MAINT-REPAIR/BLD:		86,452.21	29,278.06	16,587.05	42,300.00	32,270.00	-10,030.00	-23.71%	32,370.00	100.00	0.31%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-35-2005-4373	BUILDING MAINTENANCE LABO	0.00	33,540.00	30,916.65	74,200.00	107,800.00	33,600.00	45.28%	113,200.00	5,400.00	5.01%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		0.00	33,540.00	30,916.65	74,200.00	107,800.00	33,600.00	45.28%	113,200.00	5,400.00	5.01%
Object: 4375 - CHARGE-FLEET MNT											
100-35-2005-4375	CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4375 - CHARGE-FLEET MNT:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4380 - RENTAL/LEASE											
100-35-2005-4380	RENTAL/LEASE	9,709.93	9,926.11	3,006.82	6,500.00	6,660.00	160.00	2.46%	6,860.00	200.00	3.00%
Total Object: 4380 - RENTAL/LEASE:		9,709.93	9,926.11	3,006.82	6,500.00	6,660.00	160.00	2.46%	6,860.00	200.00	3.00%
Object: 4401 - DUES & SUBS											
100-35-2005-4401	DUES & SUBS	377.50	917.50	506.25	760.00	780.00	20.00	2.63%	800.00	20.00	2.56%
Total Object: 4401 - DUES & SUBS:		377.50	917.50	506.25	760.00	780.00	20.00	2.63%	800.00	20.00	2.56%
Object: 4403 - TRAVEL/TRAIN/CON											
100-35-2005-4403	TRAVEL/TRAIN/CON	3,223.59	3,240.88	960.00	3,900.00	4,000.00	100.00	2.56%	4,120.00	120.00	3.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		3,223.59	3,240.88	960.00	3,900.00	4,000.00	100.00	2.56%	4,120.00	120.00	3.00%
Object: 4405 - CLEAN/WASTE REMV											
100-35-2005-4405	CLEAN/WASTE REMV	21,631.15	9,429.73	15,507.12	25,200.00	35,050.00	9,850.00	39.09%	36,060.00	1,010.00	2.88%
Budget Notes											
Budget Code		Description									
2026		Made up for adjustment in budget									
Total Object: 4405 - CLEAN/WASTE REMV:		21,631.15	9,429.73	15,507.12	25,200.00	35,050.00	9,850.00	39.09%	36,060.00	1,010.00	2.88%
Object: 4449 - OTHER CONTRACT											
100-35-2005-4449	OTHER CONTRACT	0.00	109.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		0.00	109.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		252,058.51	178,555.82	137,437.48	339,100.00	378,820.00	39,720.00	11.71%	393,010.00	14,190.00	3.75%
Total Department: 35 - PUBLIC WORKS ADMINISTRATION:		523,373.98	468,612.22	261,550.03	677,140.00	736,990.00	59,850.00	8.84%	765,180.00	28,190.00	3.83%
Department: 36 - FORESTRY											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-36-2200-4100	SALARY-FULL TIME	69,493.67	59,780.75	74,205.33	103,300.00	111,400.00	8,100.00	7.84%	116,000.00	4,600.00	4.13%
Total Object: 4100 - SALARY-FULL TIME:		69,493.67	59,780.75	74,205.33	103,300.00	111,400.00	8,100.00	7.84%	116,000.00	4,600.00	4.13%
Object: 4110 - OVERTIME F. T.											
100-36-2200-4110	OVERTIME F. T.	652.83	0.00	98.31	3,000.00	3,100.00	100.00	3.33%	3,200.00	100.00	3.23%
Total Object: 4110 - OVERTIME F. T.:		652.83	0.00	98.31	3,000.00	3,100.00	100.00	3.33%	3,200.00	100.00	3.23%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4120 - SAL-P.T./TEMP											
100-36-2200-4120	SAL-P.T./TEMP	18,320.25	19,376.75	0.00	16,500.00	19,900.00	3,400.00	20.61%	20,600.00	700.00	3.52%
	Total Object: 4120 - SAL-P.T./TEMP:	18,320.25	19,376.75	0.00	16,500.00	19,900.00	3,400.00	20.61%	20,600.00	700.00	3.52%
Object: 4138 - MN PAID LEAVE											
100-36-2200-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
Object: 4141 - PERA											
100-36-2200-4141	PERA	5,249.90	4,561.83	5,622.71	9,200.00	10,000.00	800.00	8.70%	10,300.00	300.00	3.00%
	Total Object: 4141 - PERA:	5,249.90	4,561.83	5,622.71	9,200.00	10,000.00	800.00	8.70%	10,300.00	300.00	3.00%
Object: 4142 - FICA											
100-36-2200-4142	FICA	6,294.22	5,195.66	4,996.29	9,400.00	10,200.00	800.00	8.51%	10,800.00	600.00	5.88%
	Total Object: 4142 - FICA:	6,294.22	5,195.66	4,996.29	9,400.00	10,200.00	800.00	8.51%	10,800.00	600.00	5.88%
Object: 4144 - HEALTH INSURANCE											
100-36-2200-4144	HEALTH INSURANCE	13,000.00	14,400.00	6,583.35	15,800.00	17,200.00	1,400.00	8.86%	19,000.00	1,800.00	10.47%
	Total Object: 4144 - HEALTH INSURANCE:	13,000.00	14,400.00	6,583.35	15,800.00	17,200.00	1,400.00	8.86%	19,000.00	1,800.00	10.47%
Object: 4148 - WORKERS COMP											
100-36-2200-4148	WORKERS COMP	6,200.00	7,700.00	3,500.00	8,400.00	8,000.00	-400.00	-4.76%	7,900.00	-100.00	-1.25%
	Total Object: 4148 - WORKERS COMP:	6,200.00	7,700.00	3,500.00	8,400.00	8,000.00	-400.00	-4.76%	7,900.00	-100.00	-1.25%
	Total Category: 4100 - PERSONAL SERVICES:	119,210.87	111,014.99	95,005.99	165,600.00	180,300.00	14,700.00	8.88%	188,300.00	8,000.00	4.44%
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-36-2200-4210	OP SUPPLY-OTHER	25,607.65	8,658.74	5,211.13	43,520.00	32,310.00	-11,210.00	-25.76%	33,260.00	950.00	2.94%
	Total Object: 4210 - OP SUPPLY-OTHER:	25,607.65	8,658.74	5,211.13	43,520.00	32,310.00	-11,210.00	-25.76%	33,260.00	950.00	2.94%
Object: 4211 - MOTOR FUELS											
100-36-2200-4211	MOTOR FUELS	3,703.71	4,114.43	988.41	2,560.00	3,210.00	650.00	25.39%	3,240.00	30.00	0.93%
	Total Object: 4211 - MOTOR FUELS:	3,703.71	4,114.43	988.41	2,560.00	3,210.00	650.00	25.39%	3,240.00	30.00	0.93%
Object: 4216 - FERTILIZER/CHEM											
100-36-2200-4216	FERTILIZER/CHEM	0.00	35,293.93	48,956.72	49,070.00	50,300.00	1,230.00	2.51%	51,770.00	1,470.00	2.92%
	Total Object: 4216 - FERTILIZER/CHEM:	0.00	35,293.93	48,956.72	49,070.00	50,300.00	1,230.00	2.51%	51,770.00	1,470.00	2.92%
Object: 4217 - CLOTHING/UNIFORM											
100-36-2200-4217	CLOTHING/UNIFORM	491.05	947.42	237.99	860.00	880.00	20.00	2.33%	910.00	30.00	3.41%
	Total Object: 4217 - CLOTHING/UNIFORM:	491.05	947.42	237.99	860.00	880.00	20.00	2.33%	910.00	30.00	3.41%
Object: 4231 - SMALL TOOLS											
100-36-2200-4231	SMALL TOOLS	1,591.74	1,799.86	65.94	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
	Total Object: 4231 - SMALL TOOLS:	1,591.74	1,799.86	65.94	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Budget	to Parent	%	Budget	to Comparison 1		
				Budget	Budget			Budget	Budget	%
				Increase /	Increase /			Increase /	Increase /	
				(Decrease)	(Decrease)			(Decrease)	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	2026			2027		
	Total Activity	Total Activity	YTD Activity	2025	2026			FALL 2025		
			Through May							
Object: 4280 - CAPITAL OUTLAY <\$5,000										
100-36-2200-4280	CAPITAL OUTLAY <\$5,000	0.00	580.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:		0.00	580.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
Total Category: 4200 - COMMODITIES:		31,394.15	51,394.59	55,460.19	97,860.00	88,600.00	-9,260.00	-9.46%	91,140.00	2,540.00
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-36-2200-4300	PROF SERVICES	136.71	373.71	0.00	210.00	220.00	10.00	4.76%	230.00	10.00
Total Object: 4300 - PROF SERVICES:		136.71	373.71	0.00	210.00	220.00	10.00	4.76%	230.00	10.00
Object: 4301 - ENGINEERING SVS										
100-36-2200-4301	ENGINEERING SVS	0.00	0.00	520.00	0.00	0.00	0.00	0.00%	0.00	0.00
Total Object: 4301 - ENGINEERING SVS:		0.00	0.00	520.00	0.00	0.00	0.00	0.00%	0.00	0.00
Object: 4305 - FEES FOR SERVICE										
100-36-2200-4305	FEES FOR SERVICE	101,422.35	210,607.00	238,273.60	316,680.00	258,530.00	-58,150.00	-18.36%	265,070.00	6,540.00
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Arbor Day	0.00	0.00	5,130.00						
2026	Storm Cleanup Year 2 of 3	0.00	0.00	15,000.00						
2026	Stump Grinding	0.00	0.00	20,500.00						
2026	Tree Planting	0.00	0.00	46,100.00						
2026	Tree Trimimng	0.00	0.00	171,800.00						
Total Object: 4305 - FEES FOR SERVICE:		101,422.35	210,607.00	238,273.60	316,680.00	258,530.00	-58,150.00	-18.36%	265,070.00	6,540.00
Object: 4310 - COMMUNICATION										
100-36-2200-4310	COMMUNICATION	735.29	775.89	305.05	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00
Total Object: 4310 - COMMUNICATION:		735.29	775.89	305.05	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00
Object: 4350 - INSURANCE CHARGE										
100-36-2200-4350	INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	600.00	-1,300.00	-68.42%	600.00	0.00
Total Object: 4350 - INSURANCE CHARGE:		1,100.00	1,700.00	791.65	1,900.00	600.00	-1,300.00	-68.42%	600.00	0.00
Object: 4375 - CHARGE-FLEET MNT										
100-36-2200-4375	CHARGE-FLEET MNT	35,253.83	26,735.23	16,205.28	26,300.00	33,500.00	7,200.00	27.38%	35,180.00	1,680.00
Total Object: 4375 - CHARGE-FLEET MNT:		35,253.83	26,735.23	16,205.28	26,300.00	33,500.00	7,200.00	27.38%	35,180.00	1,680.00
Object: 4380 - RENTAL/LEASE										
100-36-2200-4380	RENTAL/LEASE	0.00	0.00	3,622.50	2,880.00	2,950.00	70.00	2.43%	3,040.00	90.00
Total Object: 4380 - RENTAL/LEASE:		0.00	0.00	3,622.50	2,880.00	2,950.00	70.00	2.43%	3,040.00	90.00

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4401 - DUES & SUBS											
100-36-2200-4401	DUES & SUBS	0.00	0.00	0.00	410.00	420.00	10.00	2.44%	430.00	10.00	2.38%
Total Object: 4401 - DUES & SUBS:		0.00	0.00	0.00	410.00	420.00	10.00	2.44%	430.00	10.00	2.38%
Object: 4403 - TRAVEL/TRAIN/CON											
100-36-2200-4403	TRAVEL/TRAIN/CON	1,199.65	2,477.03	512.00	2,060.00	2,110.00	50.00	2.43%	2,170.00	60.00	2.84%
Total Object: 4403 - TRAVEL/TRAIN/CON:		1,199.65	2,477.03	512.00	2,060.00	2,110.00	50.00	2.43%	2,170.00	60.00	2.84%
Object: 4449 - OTHER CONTRACT											
100-36-2200-4449	OTHER CONTRACT	27,569.80	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		27,569.80	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		167,417.63	242,729.61	260,230.08	351,470.00	299,390.00	-52,080.00	-14.82%	307,810.00	8,420.00	2.81%
Total Department: 36 - FORESTRY:		318,022.65	405,139.19	410,696.26	614,930.00	568,290.00	-46,640.00	-7.58%	587,250.00	18,960.00	3.34%
Department: 41 - PARKS MAINTENANCE											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-41-1500-4100	SALARY-FULL TIME	871,245.28	935,789.42	401,328.89	1,054,200.00	1,118,400.00	64,200.00	6.09%	1,160,700.00	42,300.00	3.78%
100-41-1501-4100	SALARY-FULL TIME	799.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4100 - SALARY-FULL TIME:		872,044.90	935,789.42	401,328.89	1,054,200.00	1,118,400.00	64,200.00	6.09%	1,160,700.00	42,300.00	3.78%
Object: 4110 - OVERTIME F. T.											
100-41-1500-4110	OVERTIME F. T.	43,600.85	45,035.15	7,108.52	22,400.00	47,700.00	25,300.00	112.95%	48,600.00	900.00	1.89%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		BA-OT for events and weekend work	0.00	0.00	24,000.00						
2026		Original	0.00	0.00	23,700.00						
Total Object: 4110 - OVERTIME F. T.:		43,600.85	45,035.15	7,108.52	22,400.00	47,700.00	25,300.00	112.95%	48,600.00	900.00	1.89%
Object: 4115 - REGULAR-P/T REG STATUS											
100-41-1500-4115	REGULAR-P/T REG STATUS	1,151.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4115 - REGULAR-P/T REG STATUS:		1,151.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4120 - SAL-P.T./TEMP											
100-41-1500-4120	SAL-P.T./TEMP	149,371.01	154,490.61	15,159.50	154,000.00	228,800.00	74,800.00	48.57%	236,500.00	7,700.00	3.37%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		BA-3 6-month positions	0.00	0.00	66,000.00						
2026		Original	0.00	0.00	162,800.00						
100-41-1501-4120	SAL-P.T./TEMP	0.00	1,681.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
100-41-1516-4120	SAL-P.T./TEMP	0.00	0.00	0.00	19,100.00	19,000.00	-100.00	-0.52%	19,700.00	700.00	3.68%
	Total Object: 4120 - SAL-P.T./TEMP:	149,371.01	156,171.61	15,159.50	173,100.00	247,800.00	74,700.00	43.15%	256,200.00	8,400.00	3.39%
	Object: 4121 - O.T. - P.T./TEMP										
100-41-1500-4121	O.T. - P.T./TEMP	51.00	435.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4121 - O.T. - P.T./TEMP:	51.00	435.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4138 - MN PAID LEAVE										
100-41-1500-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	5,800.00	5,800.00	0.00%	6,100.00	300.00	5.17%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	5,800.00	5,800.00	0.00%	6,100.00	300.00	5.17%
	Object: 4141 - PERA										
100-41-1500-4141	PERA	67,265.69	74,259.78	31,293.30	87,500.00	92,700.00	5,200.00	5.94%	96,400.00	3,700.00	3.99%
100-41-1501-4141	PERA	59.97	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4141 - PERA:	67,325.66	74,259.78	31,293.30	87,500.00	92,700.00	5,200.00	5.94%	96,400.00	3,700.00	3.99%
	Object: 4142 - FICA										
100-41-1500-4142	FICA	73,308.67	77,694.81	29,568.83	94,000.00	100,000.00	6,000.00	6.38%	103,600.00	3,600.00	3.60%
100-41-1501-4142	FICA	53.87	128.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1516-4142	FICA	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
	Total Object: 4142 - FICA:	73,362.54	77,823.41	29,568.83	95,500.00	101,500.00	6,000.00	6.28%	105,100.00	3,600.00	3.55%
	Object: 4144 - HEALTH INSURANCE										
100-41-1500-4144	HEALTH INSURANCE	118,300.00	142,800.00	65,416.65	157,000.00	171,400.00	14,400.00	9.17%	172,300.00	900.00	0.53%
	Total Object: 4144 - HEALTH INSURANCE:	118,300.00	142,800.00	65,416.65	157,000.00	171,400.00	14,400.00	9.17%	172,300.00	900.00	0.53%
	Object: 4148 - WORKERS COMP										
100-41-1500-4148	WORKERS COMP	62,025.00	82,200.00	36,250.00	87,000.00	76,900.00	-10,100.00	-11.61%	75,300.00	-1,600.00	-2.08%
100-41-1516-4148	WORKERS COMP	1,100.00	1,300.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,200.00	100.00	9.09%
	Total Object: 4148 - WORKERS COMP:	63,125.00	83,500.00	36,250.00	87,000.00	78,000.00	-9,000.00	-10.34%	76,500.00	-1,500.00	-1.92%
	Total Category: 4100 - PERSONAL SERVICES:	1,388,332.60	1,515,814.37	586,125.69	1,676,700.00	1,863,300.00	186,600.00	11.13%	1,921,900.00	58,600.00	3.14%
	Category: 4200 - COMMODITIES										
	Object: 4209 - OP SUPPLIES-CLEN										
100-41-1500-4209	OP SUPPLIES-CLEN	163.09	1,195.54	241.41	1,960.00	2,010.00	50.00	2.55%	2,060.00	50.00	2.49%
	Total Object: 4209 - OP SUPPLIES-CLEN:	163.09	1,195.54	241.41	1,960.00	2,010.00	50.00	2.55%	2,060.00	50.00	2.49%
	Object: 4210 - OP SUPPLY-OTHER										
100-41-1500-4210	OP SUPPLY-OTHER	69,210.29	71,410.19	36,474.04	79,520.00	81,510.00	1,990.00	2.50%	83,500.00	1,990.00	2.44%
100-41-1516-4210	OP SUPPLY-OTHER	14,110.63	16,762.44	12,210.61	27,090.00	27,700.00	610.00	2.25%	28,450.00	750.00	2.71%
	Total Object: 4210 - OP SUPPLY-OTHER:	83,320.92	88,172.63	48,684.65	106,610.00	109,210.00	2,600.00	2.44%	111,950.00	2,740.00	2.51%
	Object: 4211 - MOTOR FUELS										
100-41-1500-4211	MOTOR FUELS	49,086.46	46,381.56	10,686.44	54,640.00	55,350.00	710.00	1.30%	55,900.00	550.00	0.99%
	Total Object: 4211 - MOTOR FUELS:	49,086.46	46,381.56	10,686.44	54,640.00	55,350.00	710.00	1.30%	55,900.00	550.00	0.99%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4212 - LUB/ADD											
100-41-1500-4212	LUB/ADD	599.50	758.87	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
	Total Object: 4212 - LUB/ADD:	599.50	758.87	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
Object: 4216 - FERTILIZER/CHEM											
100-41-1500-4216	FERTILIZER/CHEM	38,362.24	47,439.24	17,960.62	52,000.00	53,300.00	1,300.00	2.50%	54,600.00	1,300.00	2.44%
100-41-1516-4216	FERTILIZER/CHEM	0.00	1,235.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4216 - FERTILIZER/CHEM:	38,362.24	48,674.84	17,960.62	52,000.00	53,300.00	1,300.00	2.50%	54,600.00	1,300.00	2.44%
Object: 4217 - CLOTHING/UNIFORM											
100-41-1500-4217	CLOTHING/UNIFORM	4,292.21	5,154.23	2,095.55	8,500.00	8,710.00	210.00	2.47%	8,920.00	210.00	2.41%
100-41-1516-4217	CLOTHING/UNIFORM	0.00	16.00	314.90	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4217 - CLOTHING/UNIFORM:	4,292.21	5,170.23	2,410.45	8,500.00	8,710.00	210.00	2.47%	8,920.00	210.00	2.41%
Object: 4231 - SMALL TOOLS											
100-41-1500-4231	SMALL TOOLS	826.14	1,413.01	210.39	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
100-41-1516-4231	SMALL TOOLS	0.00	869.45	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
	Total Object: 4231 - SMALL TOOLS:	826.14	2,282.46	210.39	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-41-1500-4270	OP SUP-VEH/EQ	2,525.25	357.66	330.16	8,960.00	9,180.00	220.00	2.46%	9,400.00	220.00	2.40%
	Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:	2,525.25	357.66	330.16	8,960.00	9,180.00	220.00	2.46%	9,400.00	220.00	2.40%
Object: 4271 - OP SUP-OTHER IMP											
100-41-1500-4271	OP SUP-OTHER IMP	16,573.80	11,651.93	5,420.23	19,260.00	19,740.00	480.00	2.49%	20,220.00	480.00	2.43%
	Total Object: 4271 - OP SUP-OTHER IMP:	16,573.80	11,651.93	5,420.23	19,260.00	19,740.00	480.00	2.49%	20,220.00	480.00	2.43%
Object: 4272 - OP SUP-BUILDINGS											
100-41-1500-4272	OP SUP-BUILDINGS	5,286.91	8,490.42	1,708.95	5,670.00	5,810.00	140.00	2.47%	8,920.00	3,110.00	53.53%
	Total Object: 4272 - OP SUP-BUILDINGS:	5,286.91	8,490.42	1,708.95	5,670.00	5,810.00	140.00	2.47%	8,920.00	3,110.00	53.53%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-41-1500-4280	CAPITAL OUTLAY <\$5,000	6,886.00	5,239.78	0.00	3,190.00	3,270.00	80.00	2.51%	3,350.00	80.00	2.45%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	6,886.00	5,239.78	0.00	3,190.00	3,270.00	80.00	2.51%	3,350.00	80.00	2.45%
	Total Category: 4200 - COMMODITIES:	207,922.52	218,375.92	87,653.30	262,130.00	267,960.00	5,830.00	2.22%	276,740.00	8,780.00	3.28%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-41-1500-4300	PROF SERVICES	7,390.51	1,984.37	73.42	2,570.00	2,630.00	60.00	2.33%	2,690.00	60.00	2.28%
100-41-1516-4300	PROF SERVICES	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	7,490.51	1,984.37	73.42	2,570.00	2,630.00	60.00	2.33%	2,690.00	60.00	2.28%
Object: 4301 - ENGINEERING SVS											
100-41-1500-4301	ENGINEERING SVS	0.00	0.00	0.00	2,260.00	2,320.00	60.00	2.65%	2,380.00	60.00	2.59%
	Total Object: 4301 - ENGINEERING SVS:	0.00	0.00	0.00	2,260.00	2,320.00	60.00	2.65%	2,380.00	60.00	2.59%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
					Parent Budget		%			%	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
Object: 4305 - FEES FOR SERVICE											
100-41-1500-4305	FEES FOR SERVICE	26,442.60	24,000.26	9,224.54	32,960.00	48,590.00	15,630.00	47.42%	66,400.00	17,810.00	36.65%
Budget Notes											
Budget Code		Description									
2027 FALL 2025		Increased amount from 2026, with 3% increase for 2027									
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		BA-tree work in parks	0.00	0.00	30,000.00						
2026		Original	0.00	0.00	33,590.00						
2026		Reduce BA by 50%	0.00	0.00	-15,000.00						
Total Object: 4305 - FEES FOR SERVICE:		26,442.60	24,000.26	9,224.54	32,960.00	48,590.00	15,630.00	47.42%	66,400.00	17,810.00	36.65%
Object: 4310 - COMMUNICATION											
100-41-1500-4310	COMMUNICATION	11,181.81	11,149.06	5,072.37	8,450.00	8,660.00	210.00	2.49%	8,870.00	210.00	2.42%
Total Object: 4310 - COMMUNICATION:		11,181.81	11,149.06	5,072.37	8,450.00	8,660.00	210.00	2.49%	8,870.00	210.00	2.42%
Object: 4311 - POSTAGE											
100-41-1500-4311	POSTAGE	30.00	20.60	6.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4311 - POSTAGE:		30.00	20.60	6.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
100-41-1500-4321	DATA PROCESSING	55,100.00	65,300.00	24,375.00	58,500.00	76,800.00	18,300.00	31.28%	80,600.00	3,800.00	4.95%
Total Object: 4321 - DATA PROCESSING:		55,100.00	65,300.00	24,375.00	58,500.00	76,800.00	18,300.00	31.28%	80,600.00	3,800.00	4.95%
Object: 4350 - INSURANCE CHARGE											
100-41-1500-4350	INSURANCE CHARGE	37,900.00	56,900.00	26,083.35	62,600.00	63,500.00	900.00	1.44%	66,700.00	3,200.00	5.04%
Total Object: 4350 - INSURANCE CHARGE:		37,900.00	56,900.00	26,083.35	62,600.00	63,500.00	900.00	1.44%	66,700.00	3,200.00	5.04%
Object: 4360 - UTILITIES											
100-41-1500-4360	UTILITIES	45,363.96	40,616.67	18,927.50	56,000.00	57,400.00	1,400.00	2.50%	59,080.00	1,680.00	2.93%
Total Object: 4360 - UTILITIES:		45,363.96	40,616.67	18,927.50	56,000.00	57,400.00	1,400.00	2.50%	59,080.00	1,680.00	2.93%
Object: 4370 - MAINT-REPAIR/EQ											
100-41-1500-4370	MAINT-REPAIR/EQ	7,074.70	2,230.42	27.23	12,360.00	12,670.00	310.00	2.51%	12,980.00	310.00	2.45%
Total Object: 4370 - MAINT-REPAIR/EQ:		7,074.70	2,230.42	27.23	12,360.00	12,670.00	310.00	2.51%	12,980.00	310.00	2.45%
Object: 4371 - MAINT-REPAIR/OTH											
100-41-1500-4371	MAINT-REPAIR/OTH	17,557.12	1,000.00	0.00	26,470.00	27,130.00	660.00	2.49%	27,790.00	660.00	2.43%
Total Object: 4371 - MAINT-REPAIR/OTH:		17,557.12	1,000.00	0.00	26,470.00	27,130.00	660.00	2.49%	27,790.00	660.00	2.43%
Object: 4372 - MAINT-REPAIR/BLD											
100-41-1500-4372	MAINT-REPAIR/BLD	19,809.47	15,857.43	9,600.78	11,000.00	11,280.00	280.00	2.55%	11,560.00	280.00	2.48%
Total Object: 4372 - MAINT-REPAIR/BLD:		19,809.47	15,857.43	9,600.78	11,000.00	11,280.00	280.00	2.55%	11,560.00	280.00	2.48%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-41-1500-4373	BUILDING MAINTENANCE LABO	0.00	8,385.00	4,041.65	9,700.00	15,300.00	5,600.00	57.73%	16,100.00	800.00	5.23%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		0.00	8,385.00	4,041.65	9,700.00	15,300.00	5,600.00	57.73%	16,100.00	800.00	5.23%
Object: 4375 - CHARGE-FLEET MNT											
100-41-1500-4375	CHARGE-FLEET MNT	185,824.24	194,822.26	85,319.65	186,400.00	195,720.00	9,320.00	5.00%	205,510.00	9,790.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		185,824.24	194,822.26	85,319.65	186,400.00	195,720.00	9,320.00	5.00%	205,510.00	9,790.00	5.00%
Object: 4380 - RENTAL/LEASE											
100-41-1500-4380	RENTAL/LEASE	54,811.57	60,554.61	12,569.11	84,970.00	84,970.00	0.00	0.00%	84,970.00	0.00	0.00%
Budget Notes											
Budget Code		Description									
2026		We will need the increase from 2025 to continue moving forward.									
2027 FALL 2025		We will need to keep the budget increase from 2025 moving forward.									
Total Object: 4380 - RENTAL/LEASE:		54,811.57	60,554.61	12,569.11	84,970.00	84,970.00	0.00	0.00%	84,970.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
100-41-1500-4401	DUES & SUBS	238.40	338.23	180.00	510.00	520.00	10.00	1.96%	530.00	10.00	1.92%
100-41-1516-4401	DUES & SUBS	138.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		376.40	338.23	180.00	510.00	520.00	10.00	1.96%	530.00	10.00	1.92%
Object: 4403 - TRAVEL/TRAIN/CON											
100-41-1500-4403	TRAVEL/TRAIN/CON	10,235.12	11,394.60	6,173.00	20,730.00	21,250.00	520.00	2.51%	21,770.00	520.00	2.45%
100-41-1516-4403	TRAVEL/TRAIN/CON	189.00	10.00	357.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		10,424.12	11,404.60	6,530.00	20,730.00	21,250.00	520.00	2.51%	21,770.00	520.00	2.45%
Object: 4405 - CLEAN/WASTE REMV											
100-41-1500-4405	CLEAN/WASTE REMV	20,211.24	21,959.91	7,618.27	21,220.00	21,200.00	-20.00	-0.09%	21,750.00	550.00	2.59%
Total Object: 4405 - CLEAN/WASTE REMV:		20,211.24	21,959.91	7,618.27	21,220.00	21,200.00	-20.00	-0.09%	21,750.00	550.00	2.59%
Object: 4449 - OTHER CONTRACT											
100-41-1500-4449	OTHER CONTRACT	0.00	587.25	50.62	1,540.00	1,580.00	40.00	2.60%	1,620.00	40.00	2.53%
Total Object: 4449 - OTHER CONTRACT:		0.00	587.25	50.62	1,540.00	1,580.00	40.00	2.60%	1,620.00	40.00	2.53%
Total Category: 4300 - CONTRACTUAL SERVICES:		499,597.74	517,110.67	209,700.24	598,240.00	651,520.00	53,280.00	8.91%	691,300.00	39,780.00	6.11%
Category: 4500 - CAPITAL OUTLAY											
Object: 4540 - OTHER CAP OUTLAY											
100-41-1500-4540	OTHER CAP OUTLAY	0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4540 - OTHER CAP OUTLAY:		0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 41 - PARKS MAINTENANCE:		2,095,852.86	2,269,129.73	883,479.23	2,537,070.00	2,782,780.00	245,710.00	9.68%	2,889,940.00	107,160.00	3.85%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number				2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Department: 51 - RECREATION PROGRAMS										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-51-2300-4100	SALARY-FULL TIME			189,937.34	205,543.00	111,667.88	292,700.00	318,000.00	25,300.00	8.64%
Total Object: 4100 - SALARY-FULL TIME:				189,937.34	205,543.00	111,667.88	292,700.00	318,000.00	25,300.00	8.64%
Object: 4115 - REGULAR-P/T REG STATUS										
100-51-2300-4115	REGULAR-P/T REG STATUS			11,501.13	29,433.69	6,190.09	17,000.00	18,500.00	1,500.00	8.82%
Total Object: 4115 - REGULAR-P/T REG STATUS:				11,501.13	29,433.69	6,190.09	17,000.00	18,500.00	1,500.00	8.82%
Object: 4116 - O/T -P/T REG. STATUS										
100-51-2300-4116	O/T -P/T REG. STATUS			148.98	886.64	0.00	0.00	0.00	0.00	0.00%
Total Object: 4116 - O/T -P/T REG. STATUS:				148.98	886.64	0.00	0.00	0.00	0.00	0.00%
Object: 4120 - SAL-P.T./TEMP										
100-51-2300-4120	SAL-P.T./TEMP			152,307.99	210,038.43	15,791.67	209,100.00	254,000.00	44,900.00	21.47%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Increase-revenue offset	0.00	0.00	44,900.00						
2026	Original	0.00	0.00	209,100.00						
Total Object: 4120 - SAL-P.T./TEMP:				152,307.99	210,038.43	15,791.67	209,100.00	254,000.00	44,900.00	21.47%
Object: 4121 - O.T. - P.T./TEMP										
100-51-2300-4121	O.T. - P.T./TEMP			7,567.09	12,789.82	544.88	0.00	0.00	0.00	0.00%
Total Object: 4121 - O.T. - P.T./TEMP:				7,567.09	12,789.82	544.88	0.00	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE										
100-51-2300-4138	MN PAID LEAVE			0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%
Total Object: 4138 - MN PAID LEAVE:				0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%
Object: 4141 - PERA										
100-51-2300-4141	PERA			15,700.33	19,967.10	8,930.31	23,300.00	25,300.00	2,000.00	8.58%
Total Object: 4141 - PERA:				15,700.33	19,967.10	8,930.31	23,300.00	25,300.00	2,000.00	8.58%
Object: 4142 - FICA										
100-51-2300-4142	FICA			26,601.17	33,677.18	9,959.43	39,800.00	45,100.00	5,300.00	13.32%
Total Object: 4142 - FICA:				26,601.17	33,677.18	9,959.43	39,800.00	45,100.00	5,300.00	13.32%
Object: 4144 - HEALTH INSURANCE										
100-51-2300-4144	HEALTH INSURANCE			25,900.00	28,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%
Total Object: 4144 - HEALTH INSURANCE:				25,900.00	28,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4147 - UNEMPLOYMENT											
100-51-2300-4147	UNEMPLOYMENT	616.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	616.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4148 - WORKERS COMP											
100-51-2300-4148	WORKERS COMP	18,600.00	26,200.00	12,708.35	30,500.00	29,300.00	-1,200.00	-3.93%	31,500.00	2,200.00	7.51%
	Total Object: 4148 - WORKERS COMP:	18,600.00	26,200.00	12,708.35	30,500.00	29,300.00	-1,200.00	-3.93%	31,500.00	2,200.00	7.51%
	Total Category: 4100 - PERSONAL SERVICES:	448,880.65	567,335.86	184,500.96	657,300.00	741,800.00	84,500.00	12.86%	777,500.00	35,700.00	4.81%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-51-2300-4200	OFFICE SUPPLIES	656.32	388.42	231.53	930.00	950.00	20.00	2.15%	950.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	656.32	388.42	231.53	930.00	950.00	20.00	2.15%	950.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER											
100-51-2300-4210	OP SUPPLY-OTHER	7,085.80	6,412.70	5,630.82	6,100.00	6,250.00	150.00	2.46%	6,400.00	150.00	2.40%
	Total Object: 4210 - OP SUPPLY-OTHER:	7,085.80	6,412.70	5,630.82	6,100.00	6,250.00	150.00	2.46%	6,400.00	150.00	2.40%
Object: 4211 - MOTOR FUELS											
100-51-2300-4211	MOTOR FUELS	1,117.51	954.65	913.10	2,000.00	1,760.00	-240.00	-12.00%	1,770.00	10.00	0.57%
	Total Object: 4211 - MOTOR FUELS:	1,117.51	954.65	913.10	2,000.00	1,760.00	-240.00	-12.00%	1,770.00	10.00	0.57%
Object: 4217 - CLOTHING/UNIFORM											
100-51-2300-4217	CLOTHING/UNIFORM	925.53	1,117.00	0.00	1,300.00	1,330.00	30.00	2.31%	1,370.00	40.00	3.01%
	Total Object: 4217 - CLOTHING/UNIFORM:	925.53	1,117.00	0.00	1,300.00	1,330.00	30.00	2.31%	1,370.00	40.00	3.01%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-51-2300-4280	CAPITAL OUTLAY <\$5,000	1,976.55	3,334.73	2,833.20	2,060.00	3,000.00	940.00	45.63%	3,000.00	0.00	0.00%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	1,976.55	3,334.73	2,833.20	2,060.00	3,000.00	940.00	45.63%	3,000.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	11,761.71	12,207.50	9,608.65	12,390.00	13,290.00	900.00	7.26%	13,490.00	200.00	1.50%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-51-2300-4300	PROF SERVICES	1,462.50	1,300.00	0.00	3,100.00	0.00	-3,100.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	1,462.50	1,300.00	0.00	3,100.00	0.00	-3,100.00	-100.00%	0.00	0.00	0.00%
Object: 4303 - INSTRUCTORS											
100-51-2300-4303	INSTRUCTORS	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%
	Total Object: 4303 - INSTRUCTORS:	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%
Object: 4305 - FEES FOR SERVICE											
100-51-2300-4305	FEES FOR SERVICE	465.92	1,039.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	465.92	1,039.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4309 - CREDIT CARD FEES											
100-51-2300-4309	CREDIT CARD FEES	14,773.32	24,271.54	3,205.95	4,400.00	4,500.00	100.00	2.27%	4,600.00	100.00	2.22%
	Total Object: 4309 - CREDIT CARD FEES:	14,773.32	24,271.54	3,205.95	4,400.00	4,500.00	100.00	2.27%	4,600.00	100.00	2.22%
Object: 4310 - COMMUNICATION											
100-51-2300-4310	COMMUNICATION	1,632.57	1,498.50	611.14	2,400.00	1,620.00	-780.00	-32.50%	1,700.00	80.00	4.94%
	Total Object: 4310 - COMMUNICATION:	1,632.57	1,498.50	611.14	2,400.00	1,620.00	-780.00	-32.50%	1,700.00	80.00	4.94%
Object: 4311 - POSTAGE											
100-51-2300-4311	POSTAGE	12.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4311 - POSTAGE:	12.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
100-51-2300-4321	DATA PROCESSING	29,100.00	34,900.00	17,708.35	42,500.00	42,100.00	-400.00	-0.94%	44,200.00	2,100.00	4.99%
	Total Object: 4321 - DATA PROCESSING:	29,100.00	34,900.00	17,708.35	42,500.00	42,100.00	-400.00	-0.94%	44,200.00	2,100.00	4.99%
Object: 4340 - PRINTING											
100-51-2300-4340	PRINTING	0.00	0.00	1,476.00	2,060.00	0.00	-2,060.00	-100.00%	2,000.00	2,000.00	0.00%
	Total Object: 4340 - PRINTING:	0.00	0.00	1,476.00	2,060.00	0.00	-2,060.00	-100.00%	2,000.00	2,000.00	0.00%
Object: 4341 - ADVER/PUBLISH											
100-51-2300-4341	ADVER/PUBLISH	77.00	445.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	77.00	445.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Object: 4350 - INSURANCE CHARGE											
100-51-2300-4350	INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	400.00	-1,500.00	-78.95%	400.00	0.00	0.00%
	Total Object: 4350 - INSURANCE CHARGE:	1,100.00	1,700.00	791.65	1,900.00	400.00	-1,500.00	-78.95%	400.00	0.00	0.00%
Object: 4375 - CHARGE-FLEET MNT											
100-51-2300-4375	CHARGE-FLEET MNT	1,733.65	3,110.59	1,809.94	3,600.00	3,780.00	180.00	5.00%	3,970.00	190.00	5.03%
	Total Object: 4375 - CHARGE-FLEET MNT:	1,733.65	3,110.59	1,809.94	3,600.00	3,780.00	180.00	5.00%	3,970.00	190.00	5.03%
Object: 4380 - RENTAL/LEASE											
100-51-2300-4380	RENTAL/LEASE	1,211.36	1,263.29	425.89	2,800.00	1,400.00	-1,400.00	-50.00%	1,400.00	0.00	0.00%
	Total Object: 4380 - RENTAL/LEASE:	1,211.36	1,263.29	425.89	2,800.00	1,400.00	-1,400.00	-50.00%	1,400.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
100-51-2300-4401	DUES & SUBS	1,319.51	620.00	800.00	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
	Total Object: 4401 - DUES & SUBS:	1,319.51	620.00	800.00	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
Object: 4403 - TRAVEL/TRAIN/CON											
100-51-2300-4403	TRAVEL/TRAIN/CON	2,328.33	2,102.36	0.00	4,900.00	5,700.00	800.00	16.33%	6,000.00	300.00	5.26%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	2,328.33	2,102.36	0.00	4,900.00	5,700.00	800.00	16.33%	6,000.00	300.00	5.26%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2			
				Budget	to Parent		Budget	to Comparison 1			
				Budget	Budget	%	Budget	Budget			
				Increase /	(Decrease)		Increase /	(Decrease)			
				(Decrease)			(Decrease)				
Account Number	2023	2024	2025	2025	2026			2027	2027 FALL 2025		
	Total Activity	Total Activity	YTD Activity Through May	2025	2026						
Object: 4434 - SPECIAL EVENTS											
100-51-2300-4434	SPECIAL EVENTS	17,992.35	28,502.17	6,791.71	26,800.00	27,470.00	670.00	2.50%	28,000.00	530.00	1.93%
Total Object: 4434 - SPECIAL EVENTS:		17,992.35	28,502.17	6,791.71	26,800.00	27,470.00	670.00	2.50%	28,000.00	530.00	1.93%
Object: 4435 - LEAGUE PROGRAMS											
100-51-2300-4435	LEAGUE PROGRAMS	2,954.40	938.63	1,445.37	3,800.00	3,000.00	-800.00	-21.05%	3,500.00	500.00	16.67%
Total Object: 4435 - LEAGUE PROGRAMS:		2,954.40	938.63	1,445.37	3,800.00	3,000.00	-800.00	-21.05%	3,500.00	500.00	16.67%
Object: 4436 - CONCESSION RESAL											
100-51-2300-4436	CONCESSION RESAL	1,109.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4436 - CONCESSION RESAL:		1,109.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4449 - OTHER CONTRACT											
100-51-2300-4449	OTHER CONTRACT	0.00	40.50	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		0.00	40.50	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		77,272.19	101,731.71	35,066.00	105,160.00	98,370.00	-6,790.00	-6.46%	104,770.00	6,400.00	6.51%
Total Department: 51 - RECREATION PROGRAMS:		537,914.55	681,275.07	229,175.61	774,850.00	853,460.00	78,610.00	10.15%	895,760.00	42,300.00	4.96%
Total Fund: 100 - GENERAL FUND:		23,959,441.43	26,421,726.28	10,626,455.00	28,932,310.00	30,793,700.00	1,861,390.00	6.43%	32,719,550.00	1,925,850.00	6.25%
Report Total:		23,959,441.43	26,421,726.28	10,626,455.00	28,932,310.00	30,793,700.00	1,861,390.00	6.43%	32,719,550.00	1,925,850.00	6.25%

Budget Comparison Report

Group Summary

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 100 - GENERAL FUND										
Department: 00 - UNDEFINED										
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	550,716.49	1,370,900.00	0.00	0.00	70,000.00	70,000.00	0.00%	74,700.00	4,700.00	6.71%
4701 - RESIDUAL EQUITY	0.00	0.00	0.00	275,000.00	540,000.00	265,000.00	96.36%	600,000.00	60,000.00	11.11%
Total Category: 4999 - TRANSFERS OUT:	550,716.49	1,370,900.00	0.00	275,000.00	610,000.00	335,000.00	121.82%	674,700.00	64,700.00	10.61%
Total Department: 00 - UNDEFINED:	550,716.49	1,370,900.00	0.00	275,000.00	610,000.00	335,000.00	121.82%	674,700.00	64,700.00	10.61%
Department: 01 - MAYOR-COUNCIL										
Category: 4100 - PERSONAL SERVICES										
4120 - SAL-P.T./TEMP	49,715.00	50,505.00	22,325.30	52,025.00	53,600.00	1,575.00	3.03%	61,600.00	8,000.00	14.93%
4141 - PERA	1,498.28	1,103.28	487.70	1,625.00	1,300.00	-325.00	-20.00%	1,600.00	300.00	23.08%
4142 - FICA	1,945.64	2,495.88	1,103.05	2,000.00	2,700.00	700.00	35.00%	2,900.00	200.00	7.41%
4148 - WORKERS COMP	160.00	170.00	75.00	180.00	80.00	-100.00	-55.56%	100.00	20.00	25.00%
Total Category: 4100 - PERSONAL SERVICES:	53,318.92	54,274.16	23,991.05	55,830.00	57,680.00	1,850.00	3.31%	66,200.00	8,520.00	14.77%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	958.05	2,041.41	480.52	1,000.00	1,030.00	30.00	3.00%	1,060.00	30.00	2.91%
Total Category: 4200 - COMMODITIES:	958.05	2,041.41	480.52	1,000.00	1,030.00	30.00	3.00%	1,060.00	30.00	2.91%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	7,500.00	7,500.00	8,877.00	7,500.00	7,690.00	190.00	2.53%	7,920.00	230.00	2.99%
4305 - FEES FOR SERVICE	0.00	120.20	0.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
4321 - DATA PROCESSING	0.00	0.00	708.35	1,700.00	2,300.00	600.00	35.29%	2,400.00	100.00	4.35%
4340 - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,600.00	2,400.00	1,083.35	2,600.00	9,100.00	6,500.00	250.00%	9,600.00	500.00	5.49%
4401 - DUES & SUBS	40,523.00	25,689.00	44,020.00	43,300.00	44,380.00	1,080.00	2.49%	45,680.00	1,300.00	2.93%
4403 - TRAVEL/TRAIN/CON	804.79	60.33	6,942.00	5,200.00	12,330.00	7,130.00	137.12%	5,490.00	-6,840.00	-55.47%
4434 - SPECIAL EVENTS	1,012.96	1,946.15	590.10	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
Total Category: 4300 - CONTRACTUAL SERVICES:	51,440.75	37,715.68	62,220.80	63,800.00	79,390.00	15,590.00	24.44%	74,790.00	-4,600.00	-5.79%
Total Department: 01 - MAYOR-COUNCIL:	105,717.72	94,031.25	86,692.37	120,630.00	138,100.00	17,470.00	14.48%	142,050.00	3,950.00	2.86%
Department: 02 - ADMINISTRATION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	591,807.03	655,214.41	305,722.00	821,300.00	809,100.00	-12,200.00	-1.49%	1,088,800.00	279,700.00	34.57%
4110 - OVERTIME F. T.	134.64	569.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	0.00	15,916.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	3,550.00	3,550.00	0.00%	4,800.00	1,250.00	35.21%
4141 - PERA	41,819.95	48,189.90	22,573.94	61,600.00	60,800.00	-800.00	-1.30%	81,600.00	20,800.00	34.21%
4142 - FICA	39,939.86	45,911.94	22,257.09	62,900.00	61,900.00	-1,000.00	-1.59%	83,100.00	21,200.00	34.25%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4144 - HEALTH INSURANCE	72,900.00	69,000.00	35,750.00	85,800.00	86,400.00	600.00	0.70%	118,500.00	32,100.00	37.15%
4147 - UNEMPLOYMENT	0.00	5,925.81	6,464.52	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	4,000.00	4,600.00	2,250.00	5,400.00	3,550.00	-1,850.00	-34.26%	5,000.00	1,450.00	40.85%
Total Category: 4100 - PERSONAL SERVICES:	750,601.48	845,328.80	395,017.55	1,037,000.00	1,025,300.00	-11,700.00	-1.13%	1,381,800.00	356,500.00	34.77%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	170.99	151.99	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	1,124.60	1,162.49	727.21	900.00	920.00	20.00	2.22%	950.00	30.00	3.26%
Total Category: 4200 - COMMODITIES:	1,124.60	1,333.48	879.20	900.00	920.00	20.00	2.22%	950.00	30.00	3.26%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	9,455.00	6,150.00	375.00	10,800.00	41,070.00	30,270.00	280.28%	11,390.00	-29,680.00	-72.27%
4302 - LEGAL SERVICE	844.00	15,922.80	0.00	1,400.00	17,440.00	16,040.00	1,145.71%	1,480.00	-15,960.00	-91.51%
4305 - FEES FOR SERVICE	0.00	1,034.00	882.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	2,843.77	3,837.38	1,642.69	3,200.00	3,280.00	80.00	2.50%	3,380.00	100.00	3.05%
4321 - DATA PROCESSING	42,500.00	45,600.00	24,250.00	58,200.00	54,000.00	-4,200.00	-7.22%	56,700.00	2,700.00	5.00%
4340 - PRINTING	55.00	50.00	0.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
4341 - ADVER/PUBLISH	466.85	0.00	0.00	500.00	0.00	-500.00	-100.00%	530.00	530.00	0.00%
4350 - INSURANCE CHARGE	12,300.00	18,500.00	8,500.00	20,400.00	1,800.00	-18,600.00	-91.18%	1,900.00	100.00	5.56%
4401 - DUES & SUBS	3,583.03	1,591.03	1,539.55	2,700.00	3,800.00	1,100.00	40.74%	2,850.00	-950.00	-25.00%
4403 - TRAVEL/TRAIN/CON	19,496.30	13,207.32	8,186.63	12,000.00	11,700.00	-300.00	-2.50%	12,660.00	960.00	8.21%
4434 - SPECIAL EVENTS	305.07	3,778.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	91,849.02	109,671.04	45,375.87	109,700.00	133,600.00	23,900.00	21.79%	91,420.00	-42,180.00	-31.57%
Total Department: 02 - ADMINISTRATION:	843,575.10	956,333.32	441,272.62	1,147,600.00	1,159,820.00	12,220.00	1.06%	1,474,170.00	314,350.00	27.10%
Department: 03 - PROFESSIONAL SERVICES										
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	235,846.83	242,439.91	0.00	256,000.00	255,900.00	-100.00	-0.04%	263,600.00	7,700.00	3.01%
4302 - LEGAL SERVICE	276,723.06	293,145.20	126,001.60	284,000.00	297,600.00	13,600.00	4.79%	306,100.00	8,500.00	2.86%
Total Category: 4300 - CONTRACTUAL SERVICES:	512,569.89	535,585.11	126,001.60	540,000.00	553,500.00	13,500.00	2.50%	569,700.00	16,200.00	2.93%
Total Department: 03 - PROFESSIONAL SERVICES:	512,569.89	535,585.11	126,001.60	540,000.00	553,500.00	13,500.00	2.50%	569,700.00	16,200.00	2.93%
Department: 04 - CITY CLERK/ELECTIONS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	89,364.80	98,891.55	39,769.16	106,600.00	117,600.00	11,000.00	10.32%	123,400.00	5,800.00	4.93%
4120 - SAL-P.T./TEMP	460.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
4141 - PERA	6,676.62	7,994.58	3,019.62	8,000.00	8,800.00	800.00	10.00%	9,300.00	500.00	5.68%
4142 - FICA	5,917.25	7,406.25	2,746.41	8,200.00	9,000.00	800.00	9.76%	9,400.00	400.00	4.44%
4144 - HEALTH INSURANCE	0.00	12,000.00	5,500.00	13,200.00	14,400.00	1,200.00	9.09%	15,800.00	1,400.00	9.72%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4148 - WORKERS COMP	0.00	600.00	291.65	700.00	500.00	-200.00	-28.57%	600.00	100.00	20.00%
Total Category: 4100 - PERSONAL SERVICES:	102,418.67	126,892.38	51,326.84	136,700.00	150,800.00	14,100.00	10.31%	159,000.00	8,200.00	5.44%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	26.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	239.15	214.70	65.10	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
Total Category: 4200 - COMMODITIES:	265.15	214.70	65.10	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	3,947.78	123,164.29	4,192.85	64,400.00	95,000.00	30,600.00	47.52%	80,000.00	-15,000.00	-15.79%
4302 - LEGAL SERVICE	10,036.33	192.00	1,142.87	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
4305 - FEES FOR SERVICE	714.55	319.83	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
4341 - ADVER/PUBLISH	70.07	180.44	80.85	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4370 - MAINT-REPAIR/EQ	10,935.00	13,716.00	15,085.00	14,000.00	16,000.00	2,000.00	14.29%	16,640.00	640.00	4.00%
4401 - DUES & SUBS	120.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
4403 - TRAVEL/TRAIN/CON	841.64	1,676.86	852.50	1,500.00	2,800.00	1,300.00	86.67%	2,000.00	-800.00	-28.57%
Total Category: 4300 - CONTRACTUAL SERVICES:	26,665.37	139,249.42	21,354.07	91,000.00	125,200.00	34,200.00	37.58%	109,740.00	-15,460.00	-12.35%
Total Department: 04 - CITY CLERK/ELECTIONS:	129,349.19	266,356.50	72,746.01	227,700.00	276,300.00	48,600.00	21.34%	268,740.00	-7,560.00	-2.74%
Department: 05 - FINANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	397,471.34	459,231.64	190,761.64	506,300.00	554,900.00	48,600.00	9.60%	627,350.00	72,450.00	13.06%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	6,248.00	32,300.00	36,300.00	4,000.00	12.38%	38,300.00	2,000.00	5.51%
4120 - SAL-P.T./TEMP	22,396.53	22,639.37	6,005.89	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,700.00	2,700.00	0.00%	2,950.00	250.00	9.26%
4141 - PERA	30,977.81	34,586.43	15,437.39	40,300.00	44,400.00	4,100.00	10.17%	50,000.00	5,600.00	12.61%
4142 - FICA	30,777.44	33,916.37	14,539.11	41,100.00	45,200.00	4,100.00	9.98%	50,850.00	5,650.00	12.50%
4144 - HEALTH INSURANCE	45,900.00	60,000.00	27,500.00	66,000.00	72,000.00	6,000.00	9.09%	86,200.00	14,200.00	19.72%
4148 - WORKERS COMP	2,700.00	3,100.00	1,458.35	3,500.00	2,700.00	-800.00	-22.86%	3,050.00	350.00	12.96%
Total Category: 4100 - PERSONAL SERVICES:	530,223.12	613,473.81	261,950.38	689,500.00	758,200.00	68,700.00	9.96%	858,700.00	100,500.00	13.26%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	0.00	151.99	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	345.00	28.49	524.00	900.00	500.00	-400.00	-44.44%	500.00	0.00	0.00%
4280 - CAPITAL OUTLAY <\$5,000	0.00	0.00	0.00	600.00	1,500.00	900.00	150.00%	1,500.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	345.00	28.49	675.99	1,500.00	2,000.00	500.00	33.33%	2,000.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	25,584.33	48,991.99	14,000.00	32,000.00	28,000.00	-4,000.00	-12.50%	28,500.00	500.00	1.79%
4305 - FEES FOR SERVICE	467.02	510.90	475.00	0.00	600.00	600.00	0.00%	600.00	0.00	0.00%
4310 - COMMUNICATION	562.50	796.50	396.00	1,050.00	2,700.00	1,650.00	157.14%	2,700.00	0.00	0.00%
4321 - DATA PROCESSING	34,400.00	36,000.00	17,833.35	42,800.00	41,900.00	-900.00	-2.10%	44,000.00	2,100.00	5.01%

Budget Comparison Report

	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Objec...										
4340 - PRINTING	946.34	2,224.68	50.00	1,300.00	1,600.00	300.00	23.08%	1,600.00	0.00	0.00%
4341 - ADVER/PUBLISH	725.69	1,467.40	0.00	300.00	1,000.00	700.00	233.33%	1,000.00	0.00	0.00%
4350 - INSURANCE CHARGE	0.00	0.00	0.00	0.00	800.00	800.00	0.00%	800.00	0.00	0.00%
4401 - DUES & SUBS	460.00	830.00	210.00	800.00	800.00	0.00	0.00%	900.00	100.00	12.50%
4403 - TRAVEL/TRAIN/CON	2,060.26	840.00	2,505.75	7,300.00	8,700.00	1,400.00	19.18%	9,000.00	300.00	3.45%
Total Category: 4300 - CONTRACTUAL SERVICES:	65,206.14	91,661.47	35,470.10	85,550.00	86,100.00	550.00	0.64%	89,100.00	3,000.00	3.48%
Total Department: 05 - FINANCE:	595,774.26	705,163.77	298,096.47	776,550.00	846,300.00	69,750.00	8.98%	949,800.00	103,500.00	12.23%
Department: 08 - COMMUNITY & EMPLOYEE PROG										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	2,600.00	3,300.00	2,550.00	8,850.00	10,100.00	1,250.00	14.12%	10,500.00	400.00	3.96%
4120 - SAL-P.T./TEMP	2,200.00	1,450.00	1,450.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4142 - FICA	7.65	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	4,807.65	4,750.00	4,000.00	8,850.00	10,100.00	1,250.00	14.12%	10,500.00	400.00	3.96%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	6,949.74	4,592.08	3,382.51	5,100.00	5,230.00	130.00	2.55%	5,380.00	150.00	2.87%
Total Category: 4200 - COMMODITIES:	6,949.74	4,592.08	3,382.51	5,100.00	5,230.00	130.00	2.55%	5,380.00	150.00	2.87%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	10,775.00	51,512.00	29,300.00	30,000.00	0.00	-30,000.00	-100.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	0.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4311 - POSTAGE	32,701.77	35,029.68	12,385.54	37,200.00	38,130.00	930.00	2.50%	39,250.00	1,120.00	2.94%
4340 - PRINTING	35,315.75	35,989.77	11,797.96	46,200.00	47,360.00	1,160.00	2.51%	48,750.00	1,390.00	2.93%
4375 - CHARGE-FLEET MNT	0.00	0.00	0.00	1,400.00	0.00	-1,400.00	-100.00%	0.00	0.00	0.00%
4401 - DUES & SUBS	4,052.81	5,573.08	1,664.00	6,050.00	6,200.00	150.00	2.48%	6,380.00	180.00	2.90%
4403 - TRAVEL/TRAIN/CON	1,500.00	6,575.89	4,900.80	29,200.00	17,630.00	-11,570.00	-39.62%	18,150.00	520.00	2.95%
4434 - SPECIAL EVENTS	46,282.29	48,861.42	11,115.62	28,100.00	28,800.00	700.00	2.49%	29,640.00	840.00	2.92%
Total Category: 4300 - CONTRACTUAL SERVICES:	130,627.62	183,591.84	71,163.92	178,150.00	138,120.00	-40,030.00	-22.47%	142,170.00	4,050.00	2.93%
Total Department: 08 - COMMUNITY & EMPLOYEE PROG:	142,385.01	192,933.92	78,546.43	192,100.00	153,450.00	-38,650.00	-20.12%	158,050.00	4,600.00	3.00%
Department: 09 - CITY HALL BUILDINGS										
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	5,604.80	6,612.25	2,340.13	9,400.00	7,000.00	-2,400.00	-25.53%	7,200.00	200.00	2.86%
4210 - OP SUPPLY-OTHER	3,714.23	1,719.92	808.51	2,600.00	2,670.00	70.00	2.69%	2,750.00	80.00	3.00%
4211 - MOTOR FUELS	0.00	4,209.06	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4270 - OP SUP-VEH/EQ-NON- STOCK	718.89	740.68	660.57	900.00	780.00	-120.00	-13.33%	780.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	9,175.33	9,050.92	6,439.74	8,500.00	9,000.00	500.00	5.88%	9,200.00	200.00	2.22%
Total Category: 4200 - COMMODITIES:	19,213.25	22,332.83	10,248.95	21,400.00	19,450.00	-1,950.00	-9.11%	19,930.00	480.00	2.47%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	0.00	0.00	337.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Objec...										
4305 - FEES FOR SERVICE	28,378.49	30,036.49	8,618.89	32,960.00	31,000.00	-1,960.00	-5.95%	31,200.00	200.00	0.65%
4311 - POSTAGE	10,000.00	15,500.00	10,000.00	12,000.00	14,300.00	2,300.00	19.17%	15,000.00	700.00	4.90%
4321 - DATA PROCESSING	25,300.00	30,600.00	11,750.00	28,200.00	9,400.00	-18,800.00	-66.67%	9,900.00	500.00	5.32%
4340 - PRINTING	1,079.00	0.00	758.00	500.00	510.00	10.00	2.00%	530.00	20.00	3.92%
4350 - INSURANCE CHARGE	45,300.00	68,000.00	31,166.65	74,800.00	36,000.00	-38,800.00	-51.87%	37,800.00	1,800.00	5.00%
4360 - UTILITIES	121,284.04	100,121.59	46,380.51	135,960.00	139,360.00	3,400.00	2.50%	143,440.00	4,080.00	2.93%
4370 - MAINT-REPAIR/EQ	3,268.16	4,778.84	1,841.60	5,000.00	4,700.00	-300.00	-6.00%	4,800.00	100.00	2.13%
4372 - MAINT-REPAIR/BLD	207,619.30	50,972.45	18,485.96	48,100.00	46,500.00	-1,600.00	-3.33%	47,500.00	1,000.00	2.15%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	120,000.00	55,458.35	133,100.00	106,300.00	-26,800.00	-20.14%	111,600.00	5,300.00	4.99%
4375 - CHARGE-FLEET MNT	84.24	23.32	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
4380 - RENTAL/LEASE	18,169.00	19,135.53	6,497.27	18,200.00	18,660.00	460.00	2.53%	19,210.00	550.00	2.95%
4405 - CLEAN/WASTE REMV	66,515.36	73,592.02	35,364.33	76,015.00	83,660.00	7,645.00	10.06%	86,200.00	2,540.00	3.04%
Total Category: 4300 - CONTRACTUAL SERVICES:	526,997.59	512,760.24	226,659.06	564,935.00	490,490.00	-74,445.00	-13.18%	507,290.00	16,800.00	3.43%
Total Department: 09 - CITY HALL BUILDINGS:	546,210.84	535,093.07	236,908.01	586,335.00	509,940.00	-76,395.00	-13.03%	527,220.00	17,280.00	3.39%
Department: 10 - PLANNING & ZONING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	344,014.56	372,494.49	160,615.17	443,400.00	467,800.00	24,400.00	5.50%	484,100.00	16,300.00	3.48%
4110 - OVERTIME F. T.	0.00	3,516.30	0.00	7,500.00	5,000.00	-2,500.00	-33.33%	5,200.00	200.00	4.00%
4120 - SAL-P.T./TEMP	17,092.80	2,934.40	4,543.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00	0.00%
4141 - PERA	26,980.80	26,749.92	12,147.42	33,900.00	35,400.00	1,500.00	4.42%	36,700.00	1,300.00	3.67%
4142 - FICA	26,567.68	27,256.35	12,206.26	34,500.00	36,100.00	1,600.00	4.64%	37,400.00	1,300.00	3.60%
4144 - HEALTH INSURANCE	48,600.00	54,000.00	24,750.00	59,400.00	64,800.00	5,400.00	9.09%	71,100.00	6,300.00	9.72%
4148 - WORKERS COMP	2,400.00	3,100.00	1,333.35	3,200.00	2,500.00	-700.00	-21.88%	2,500.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	465,655.84	490,051.46	215,595.20	581,900.00	613,700.00	31,800.00	5.46%	639,100.00	25,400.00	4.14%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	138.03	0.00	174.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	35.00	26.00	50.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
4217 - CLOTHING/UNIFORM	87.00	0.00	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
4280 - CAPITAL OUTLAY <\$5,000	0.00	585.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	260.03	611.71	224.27	250.00	350.00	100.00	40.00%	350.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	831.72	13,294.43	18,300.73	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	730.00	0.00	2,100.00	20,000.00	17,900.00	852.38%	20,000.00	0.00	0.00%
4305 - FEES FOR SERVICE	833.26	150.61	138.00	2,800.00	2,000.00	-800.00	-28.57%	2,000.00	0.00	0.00%
4310 - COMMUNICATION	1,372.50	1,611.00	774.00	1,500.00	2,350.00	850.00	56.67%	2,350.00	0.00	0.00%
4321 - DATA PROCESSING	32,400.00	35,400.00	15,166.65	36,400.00	28,200.00	-8,200.00	-22.53%	29,600.00	1,400.00	4.96%
4340 - PRINTING	55.00	407.00	67.14	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%

Budget Comparison Report

	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Objec...										
4341 - ADVER/PUBLISH	471.38	972.92	407.35	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00	5.26%
4350 - INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	33,600.00	31,700.00	1,668.42%	35,300.00	1,700.00	5.06%
4401 - DUES & SUBS	250.00	1,475.93	618.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00	7.14%
4403 - TRAVEL/TRAIN/CON	1,426.67	5,965.20	2,075.50	5,000.00	5,000.00	0.00	0.00%	5,100.00	100.00	2.00%
4434 - SPECIAL EVENTS	95.62	680.70	199.82	1,240.00	1,250.00	10.00	0.81%	1,300.00	50.00	4.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	38,836.15	62,387.79	38,538.84	58,340.00	99,800.00	41,460.00	71.07%	103,250.00	3,450.00	3.46%
Total Department: 10 - PLANNING & ZONING:	504,752.02	553,050.96	254,358.31	640,490.00	713,850.00	73,360.00	11.45%	742,700.00	28,850.00	4.04%
Department: 13 - PROTECTIVE INSPECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	689,956.24	714,413.53	287,240.32	761,900.00	933,100.00	171,200.00	22.47%	975,400.00	42,300.00	4.53%
4110 - OVERTIME F. T.	562.41	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	0.00	43,700.00	44,000.00	300.00	0.69%	46,500.00	2,500.00	5.68%
4120 - SAL-P.T./TEMP	41,009.27	61,151.84	25,635.20	65,500.00	66,100.00	600.00	0.92%	68,500.00	2,400.00	3.63%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	4,900.00	400.00	8.89%
4141 - PERA	53,867.67	54,979.48	23,117.27	60,800.00	73,800.00	13,000.00	21.38%	77,100.00	3,300.00	4.47%
4142 - FICA	50,811.40	54,613.87	22,702.74	67,000.00	80,200.00	13,200.00	19.70%	83,800.00	3,600.00	4.49%
4144 - HEALTH INSURANCE	91,800.00	90,000.00	41,250.00	99,000.00	122,400.00	23,400.00	23.64%	134,300.00	11,900.00	9.72%
4148 - WORKERS COMP	5,400.00	6,000.00	2,666.65	6,400.00	6,900.00	500.00	7.81%	7,500.00	600.00	8.70%
Total Category: 4100 - PERSONAL SERVICES:	933,406.99	981,158.72	402,612.18	1,109,300.00	1,336,000.00	226,700.00	20.44%	1,403,200.00	67,200.00	5.03%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	664.87	37.05	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	570.78	497.15	919.44	400.00	1,000.00	600.00	150.00%	1,000.00	0.00	0.00%
4211 - MOTOR FUELS	6,712.38	6,541.36	2,474.15	9,520.00	8,970.00	-550.00	-5.78%	9,060.00	90.00	1.00%
4217 - CLOTHING/UNIFORM	501.69	167.00	952.95	1,225.00	800.00	-425.00	-34.69%	800.00	0.00	0.00%
4231 - SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4280 - CAPITAL OUTLAY <\$5,000	0.00	595.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	8,449.72	7,838.04	4,346.54	11,645.00	10,770.00	-875.00	-7.51%	10,860.00	90.00	0.84%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	182,696.70	175,418.42	49,011.12	176,900.00	182,250.00	5,350.00	3.02%	192,000.00	9,750.00	5.35%
4302 - LEGAL SERVICE	856.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	72.06	392.90	125.59	100.00	400.00	300.00	300.00%	400.00	0.00	0.00%
4309 - CREDIT CARD FEES	153,043.21	265,201.73	129,803.49	157,000.00	0.00	-157,000.00	-100.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	5,351.95	4,557.03	1,608.85	7,460.00	5,800.00	-1,660.00	-22.25%	5,000.00	-800.00	-13.79%
4321 - DATA PROCESSING	87,300.00	96,500.00	47,958.35	115,100.00	114,300.00	-800.00	-0.70%	120,000.00	5,700.00	4.99%
4340 - PRINTING	1,337.00	100.00	1,288.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
4341 - ADVER/PUBLISH	76.44	86.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	800.00	1,200.00	541.65	1,300.00	4,200.00	2,900.00	223.08%	4,400.00	200.00	4.76%
4370 - MAINT-REPAIR/EQ	0.00	0.00	127.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Objec...										
4375 - CHARGE-FLEET MNT	14,843.98	25,190.14	9,559.59	17,600.00	23,000.00	5,400.00	30.68%	24,150.00	1,150.00	5.00%
4401 - DUES & SUBS	430.00	827.38	2,524.55	600.00	4,400.00	3,800.00	633.33%	2,700.00	-1,700.00	-38.64%
4403 - TRAVEL/TRAIN/CON	3,471.36	5,900.38	2,400.00	4,800.00	5,000.00	200.00	4.17%	5,000.00	0.00	0.00%
4434 - SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	0.00	141.75	0.00	0.00	150.00	150.00	0.00%	150.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	450,278.70	575,516.05	244,949.02	481,960.00	340,600.00	-141,360.00	-29.33%	354,900.00	14,300.00	4.20%
Total Department: 13 - PROTECTIVE INSPECTION:	1,392,135.41	1,564,512.81	651,907.74	1,602,905.00	1,687,370.00	84,465.00	5.27%	1,768,960.00	81,590.00	4.84%
Department: 14 - ENGINEERING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	342,303.86	429,240.08	139,976.75	468,600.00	600,500.00	131,900.00	28.15%	622,800.00	22,300.00	3.71%
4120 - SAL-P.T./TEMP	0.00	0.00	0.00	8,400.00	8,400.00	0.00	0.00%	8,700.00	300.00	3.57%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,800.00	2,800.00	0.00%	2,800.00	0.00	0.00%
4141 - PERA	24,943.53	31,326.52	9,962.46	35,000.00	45,000.00	10,000.00	28.57%	46,700.00	1,700.00	3.78%
4142 - FICA	24,068.10	29,983.96	10,482.08	36,400.00	46,500.00	10,100.00	27.75%	48,400.00	1,900.00	4.09%
4144 - HEALTH INSURANCE	39,400.00	43,800.00	20,083.35	48,200.00	66,900.00	18,700.00	38.80%	73,600.00	6,700.00	10.01%
4148 - WORKERS COMP	2,400.00	2,900.00	1,333.35	3,200.00	2,800.00	-400.00	-12.50%	2,800.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	433,115.49	537,250.56	181,837.99	599,800.00	772,900.00	173,100.00	28.86%	805,800.00	32,900.00	4.26%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	55.00	541.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	60.21	194.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4211 - MOTOR FUELS	1,654.26	1,102.62	332.28	2,840.00	2,410.00	-430.00	-15.14%	2,430.00	20.00	0.83%
4217 - CLOTHING/UNIFORM	192.75	116.68	0.00	260.00	270.00	10.00	3.85%	280.00	10.00	3.70%
Total Category: 4200 - COMMODITIES:	1,907.22	1,468.67	873.98	3,100.00	2,680.00	-420.00	-13.55%	2,710.00	30.00	1.12%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	50.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4301 - ENGINEERING SVS	75,957.31	74,144.75	39,707.09	40,240.00	41,250.00	1,010.00	2.51%	42,260.00	1,010.00	2.45%
4305 - FEES FOR SERVICE	61.50	98.60	10.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	1,824.24	2,505.24	845.20	2,350.00	2,410.00	60.00	2.55%	2,480.00	70.00	2.90%
4321 - DATA PROCESSING	27,800.00	32,700.00	17,458.35	41,900.00	37,400.00	-4,500.00	-10.74%	39,300.00	1,900.00	5.08%
4340 - PRINTING	55.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,200.00	200.00	6.67%
4375 - CHARGE-FLEET MNT	2,271.92	1,530.03	0.00	5,000.00	2,100.00	-2,900.00	-58.00%	2,210.00	110.00	5.24%
4401 - DUES & SUBS	931.25	944.50	300.00	2,340.00	2,400.00	60.00	2.56%	2,470.00	70.00	2.92%
4403 - TRAVEL/TRAIN/CON	3,872.75	5,817.42	1,350.00	6,360.00	7,520.00	1,160.00	18.24%	6,710.00	-810.00	-10.77%
4449 - OTHER CONTRACT	0.00	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	112,823.97	117,851.29	59,671.23	98,190.00	96,080.00	-2,110.00	-2.15%	98,630.00	2,550.00	2.65%
Total Department: 14 - ENGINEERING:	547,846.68	656,570.52	242,383.20	701,090.00	871,660.00	170,570.00	24.33%	907,140.00	35,480.00	4.07%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Department: 15 - EMERGENCY PREPAREDNESS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	87,465.80	123,033.45	9,580.17	39,000.00	42,800.00	3,800.00	9.74%	44,900.00	2,100.00	4.91%
4110 - OVERTIME F. T.	30,096.53	38,500.13	2,031.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%
4141 - PERA	12,207.57	13,552.69	1,896.00	6,900.00	7,500.00	600.00	8.70%	7,900.00	400.00	5.33%
4142 - FICA	5,789.21	10,223.05	261.88	500.00	700.00	200.00	40.00%	700.00	0.00	0.00%
4144 - HEALTH INSURANCE	2,700.00	3,000.00	1,375.00	3,300.00	3,600.00	300.00	9.09%	4,000.00	400.00	11.11%
4148 - WORKERS COMP	2,700.00	3,300.00	1,416.65	3,400.00	3,500.00	100.00	2.94%	3,800.00	300.00	8.57%
Total Category: 4100 - PERSONAL SERVICES:	140,959.11	191,609.32	16,561.68	53,100.00	58,400.00	5,300.00	9.98%	61,600.00	3,200.00	5.48%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	3,289.75	13,602.76	52.26	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
4211 - MOTOR FUELS	393.20	355.44	0.00	460.00	440.00	-20.00	-4.35%	440.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	3,682.95	13,958.20	52.26	560.00	540.00	-20.00	-3.57%	540.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	800.00	900.00	945.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
4301 - ENGINEERING SVS	3,671.50	886.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	4,038.69	8,624.69	0.00	3,500.00	4,820.00	1,320.00	37.71%	4,970.00	150.00	3.11%
4310 - COMMUNICATION	3,376.62	2,443.46	1,010.94	3,820.00	3,920.00	100.00	2.62%	4,030.00	110.00	2.81%
4350 - INSURANCE CHARGE	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,600.00	100.00	6.67%
4360 - UTILITIES	761.07	537.98	225.33	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
4370 - MAINT-REPAIR/EQ	7,529.28	1,425.00	582.00	9,670.00	9,910.00	240.00	2.48%	10,200.00	290.00	2.93%
4371 - MAINT-REPAIR/OTH	5,850.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	13,347.69	2,292.88	551.94	11,300.00	8,400.00	-2,900.00	-25.66%	8,820.00	420.00	5.00%
4380 - RENTAL/LEASE	1,768.08	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4401 - DUES & SUBS	449.00	449.00	199.00	450.00	460.00	10.00	2.22%	470.00	10.00	2.17%
4403 - TRAVEL/TRAIN/CON	940.69	1,613.26	38.00	2,020.00	2,070.00	50.00	2.48%	2,130.00	60.00	2.90%
4449 - OTHER CONTRACT	0.00	6,083.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	42,532.62	25,256.16	3,552.21	33,020.00	32,170.00	-850.00	-2.57%	33,340.00	1,170.00	3.64%
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
Total Department: 15 - EMERGENCY PREPAREDNESS:	294,641.68	296,735.50	20,166.15	166,680.00	91,110.00	-75,570.00	-45.34%	95,480.00	4,370.00	4.80%
Department: 21 - POLICE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	5,328,820.70	5,703,981.04	2,329,747.55	6,571,500.00	6,993,900.00	422,400.00	6.43%	7,420,500.00	426,600.00	6.10%
4110 - OVERTIME F. T.	223,257.50	346,595.03	140,884.50	215,000.00	257,500.00	42,500.00	19.77%	266,900.00	9,400.00	3.65%
4115 - REGULAR-P/T REG STATUS	46,913.95	35,523.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

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				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4120 - SAL-P.T./TEMP	150,965.56	185,013.70	63,021.14	195,500.00	202,400.00	6,900.00	3.53%	209,600.00	7,200.00	3.56%
4121 - O.T. - P.T./TEMP	430.89	1,267.97	1,369.13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	32,800.00	32,800.00	0.00%	34,400.00	1,600.00	4.88%
4141 - PERA	920,210.64	1,010,991.16	414,253.86	1,148,700.00	1,226,800.00	78,100.00	6.80%	1,302,000.00	75,200.00	6.13%
4142 - FICA	121,634.15	130,281.40	55,532.90	153,400.00	162,700.00	9,300.00	6.06%	170,400.00	7,700.00	4.73%
4144 - HEALTH INSURANCE	477,960.00	634,800.00	302,875.00	726,900.00	789,500.00	62,600.00	8.61%	886,500.00	97,000.00	12.29%
4148 - WORKERS COMP	453,400.00	473,400.00	229,291.65	550,300.00	546,400.00	-3,900.00	-0.71%	595,200.00	48,800.00	8.93%
Total Category: 4100 - PERSONAL SERVICES:	7,723,593.39	8,521,854.03	3,536,975.73	9,561,300.00	10,212,000.00	650,700.00	6.81%	10,885,500.00	673,500.00	6.60%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	2,137.00	3,482.26	1,190.75	4,920.00	5,040.00	120.00	2.44%	5,190.00	150.00	2.98%
4210 - OP SUPPLY-OTHER	58,778.57	60,713.51	51,896.10	81,290.00	83,320.00	2,030.00	2.50%	101,270.00	17,950.00	21.54%
4211 - MOTOR FUELS	113,088.55	106,566.59	44,536.35	127,680.00	133,960.00	6,280.00	4.92%	135,300.00	1,340.00	1.00%
4217 - CLOTHING/UNIFORM	118,593.47	96,470.30	67,992.93	91,900.00	94,200.00	2,300.00	2.50%	96,960.00	2,760.00	2.93%
4272 - OP SUP-BUILDINGS	2,301.52	2,961.85	60.60	3,090.00	3,170.00	80.00	2.59%	3,260.00	90.00	2.84%
4280 - CAPITAL OUTLAY <\$5,000	47,483.46	34,156.36	0.00	26,220.00	26,880.00	660.00	2.52%	27,670.00	790.00	2.94%
Total Category: 4200 - COMMODITIES:	342,382.57	304,350.87	165,676.73	335,100.00	346,570.00	11,470.00	3.42%	369,650.00	23,080.00	6.66%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	46,768.60	34,988.82	18,661.87	23,240.00	30,820.00	7,580.00	32.62%	34,520.00	3,700.00	12.01%
4302 - LEGAL SERVICE	0.00	2,415.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	24,064.89	25,736.31	19,241.16	28,190.00	28,890.00	700.00	2.48%	29,740.00	850.00	2.94%
4309 - CREDIT CARD FEES	12,925.89	4,749.99	1,865.37	2,060.00	0.00	-2,060.00	-100.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	78,951.51	82,928.16	30,369.55	78,260.00	85,220.00	6,960.00	8.89%	87,570.00	2,350.00	2.76%
4311 - POSTAGE	479.02	247.97	187.21	430.00	440.00	10.00	2.33%	450.00	10.00	2.27%
4321 - DATA PROCESSING	388,154.02	599,165.49	256,333.24	610,500.00	706,400.00	95,900.00	15.71%	748,700.00	42,300.00	5.99%
4340 - PRINTING	998.83	1,110.57	385.16	1,310.00	1,340.00	30.00	2.29%	1,380.00	40.00	2.99%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	50,900.00	76,400.00	35,000.00	84,000.00	157,900.00	73,900.00	87.98%	165,800.00	7,900.00	5.00%
4370 - MAINT-REPAIR/EQ	26,030.16	11,227.02	26,955.67	30,270.00	31,030.00	760.00	2.51%	31,940.00	910.00	2.93%
4372 - MAINT-REPAIR/BLD	9,045.50	8,017.00	8,557.00	9,170.00	9,400.00	230.00	2.51%	9,680.00	280.00	2.98%
4375 - CHARGE-FLEET MNT	133,132.08	146,251.82	79,210.36	154,100.00	166,430.00	12,330.00	8.00%	174,750.00	8,320.00	5.00%
4380 - RENTAL/LEASE	8,966.22	8,198.41	44,597.67	55,390.00	50,720.00	-4,670.00	-8.43%	51,120.00	400.00	0.79%
4401 - DUES & SUBS	3,679.05	3,694.61	1,477.98	4,150.00	4,250.00	100.00	2.41%	4,370.00	120.00	2.82%
4403 - TRAVEL/TRAIN/CON	54,688.18	149,417.39	40,410.98	162,420.00	162,980.00	560.00	0.34%	169,100.00	6,120.00	3.76%
4405 - CLEAN/WASTE REMV	581.71	1,953.10	386.43	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
4434 - SPECIAL EVENTS	11,574.02	13,505.75	14,373.26	17,510.00	17,950.00	440.00	2.51%	18,480.00	530.00	2.95%
4449 - OTHER CONTRACT	3,839.58	2,707.53	2,457.89	9,500.00	5,740.00	-3,760.00	-39.58%	6,030.00	290.00	5.05%
Total Category: 4300 - CONTRACTUAL SERVICES:	854,779.26	1,172,715.35	580,470.80	1,272,350.00	1,461,410.00	189,060.00	14.86%	1,535,590.00	74,180.00	5.08%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	396,295.97	0.00	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
4540 - OTHER CAP OUTLAY	97,377.00	129,139.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	493,672.97	129,139.20	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES										
4630 - OTHER PAYMENTS	20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 21 - POLICE PROTECTION:	9,435,156.19	10,128,059.45	4,308,874.00	11,215,750.00	12,019,980.00	804,230.00	7.17%	12,790,740.00	770,760.00	6.41%
Department: 23 - ANIMAL CONTROL										
Category: 4100 - PERSONAL SERVICES										
4120 - SAL-P.T./TEMP	15,000.00	15,450.00	0.00	15,900.00	16,900.00	1,000.00	6.29%	17,400.00	500.00	2.96%
4141 - PERA	0.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00%	1,300.00	0.00	0.00%
4142 - FICA	1,100.00	1,140.00	0.00	1,200.00	1,300.00	100.00	8.33%	1,300.00	0.00	0.00%
4148 - WORKERS COMP	110.00	120.00	50.00	120.00	120.00	0.00	0.00%	100.00	-20.00	-16.67%
Total Category: 4100 - PERSONAL SERVICES:	16,210.00	16,710.00	50.00	17,220.00	19,620.00	2,400.00	13.94%	20,100.00	480.00	2.45%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	0.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
4210 - OP SUPPLY-OTHER	15.88	614.64	19.99	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%
4211 - MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4217 - CLOTHING/UNIFORM	3,497.30	1,034.31	2,003.11	3,500.00	3,590.00	90.00	2.57%	3,700.00	110.00	3.06%
Total Category: 4200 - COMMODITIES:	3,513.18	1,648.95	2,023.10	4,790.00	4,920.00	130.00	2.71%	5,070.00	150.00	3.05%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	0.00	0.00	0.00	330.00	340.00	10.00	3.03%	350.00	10.00	2.94%
4305 - FEES FOR SERVICE	7,843.00	7,217.00	452.00	6,780.00	7,950.00	1,170.00	17.26%	8,150.00	200.00	2.52%
4340 - PRINTING	113.00	0.00	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
4375 - CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	7,956.00	7,217.00	452.00	7,320.00	8,510.00	1,190.00	16.26%	8,730.00	220.00	2.59%
Total Department: 23 - ANIMAL CONTROL:	27,679.18	25,575.95	2,525.10	29,330.00	33,050.00	3,720.00	12.68%	33,900.00	850.00	2.57%
Department: 26 - FIRE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	536,460.70	611,427.16	347,810.01	1,030,000.00	1,121,800.00	91,800.00	8.91%	1,174,800.00	53,000.00	4.72%
4110 - OVERTIME F. T.	42,406.93	81,575.41	43,969.02	35,000.00	90,000.00	55,000.00	157.14%	93,000.00	3,000.00	3.33%
4120 - SAL-P.T./TEMP	106,252.48	64,422.41	12,326.83	220,500.00	61,000.00	-159,500.00	-72.34%	61,000.00	0.00	0.00%
4121 - O.T. - P.T./TEMP	16,734.56	8,704.32	2,124.19	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00%	5,800.00	300.00	5.45%
4141 - PERA	80,212.94	105,728.15	62,640.22	201,600.00	215,600.00	14,000.00	6.94%	225,500.00	9,900.00	4.59%
4142 - FICA	23,054.90	22,508.84	10,021.28	33,900.00	33,100.00	-800.00	-2.36%	34,000.00	900.00	2.72%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4144 - HEALTH INSURANCE	57,800.00	84,450.00	59,375.00	142,500.00	137,300.00	-5,200.00	-3.65%	148,600.00	11,300.00	8.23%
4147 - UNEMPLOYMENT	0.00	1,328.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	49,200.00	73,475.00	42,791.65	102,700.00	99,700.00	-3,000.00	-2.92%	106,600.00	6,900.00	6.92%
Total Category: 4100 - PERSONAL SERVICES:	912,122.51	1,053,620.09	581,058.20	1,766,200.00	1,764,000.00	-2,200.00	-0.12%	1,849,300.00	85,300.00	4.84%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	139.82	795.76	157.95	830.00	850.00	20.00	2.41%	870.00	20.00	2.35%
4210 - OP SUPPLY-OTHER	5,419.37	23,019.92	3,048.61	10,710.00	10,980.00	270.00	2.52%	11,300.00	320.00	2.91%
4211 - MOTOR FUELS	15,500.72	13,998.90	6,213.53	16,210.00	16,370.00	160.00	0.99%	16,540.00	170.00	1.04%
4217 - CLOTHING/UNIFORM	30,356.89	64,555.85	23,644.00	50,160.00	51,410.00	1,250.00	2.49%	52,950.00	1,540.00	3.00%
4270 - OP SUP-VEH/EQ-NON- STOCK	2,784.42	2,367.92	1,236.37	5,690.00	5,830.00	140.00	2.46%	6,000.00	170.00	2.92%
4272 - OP SUP-BUILDINGS	2,866.50	5,195.29	2,941.15	3,940.00	4,040.00	100.00	2.54%	4,160.00	120.00	2.97%
4280 - CAPITAL OUTLAY <\$5,000	4,299.10	21,299.14	7,439.99	10,920.00	11,190.00	270.00	2.47%	11,520.00	330.00	2.95%
Total Category: 4200 - COMMODITIES:	61,366.82	131,232.78	44,681.60	98,460.00	100,670.00	2,210.00	2.24%	103,340.00	2,670.00	2.65%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	15,316.87	19,149.00	5,524.25	75,450.00	27,340.00	-48,110.00	-63.76%	29,600.00	2,260.00	8.27%
4301 - ENGINEERING SVS	0.00	0.00	344.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	22,211.98	26,117.36	6,524.52	25,560.00	26,200.00	640.00	2.50%	26,970.00	770.00	2.94%
4310 - COMMUNICATION	26,780.50	18,347.06	9,924.34	30,590.00	31,350.00	760.00	2.48%	32,270.00	920.00	2.93%
4311 - POSTAGE	0.00	35.47	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%
4321 - DATA PROCESSING	59,200.00	87,400.00	53,041.65	127,300.00	154,800.00	27,500.00	21.60%	162,500.00	7,700.00	4.97%
4340 - PRINTING	55.00	105.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
4350 - INSURANCE CHARGE	17,300.00	26,000.00	11,916.65	28,600.00	34,700.00	6,100.00	21.33%	36,400.00	1,700.00	4.90%
4360 - UTILITIES	73,849.22	60,855.67	24,446.18	85,000.00	87,130.00	2,130.00	2.51%	89,680.00	2,550.00	2.93%
4370 - MAINT-REPAIR/EQ	47,195.39	101,577.28	37,888.47	70,370.00	72,130.00	1,760.00	2.50%	74,240.00	2,110.00	2.93%
4372 - MAINT-REPAIR/BLD	68,501.51	40,776.24	31,845.66	37,000.00	37,930.00	930.00	2.51%	39,040.00	1,110.00	2.93%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	34,000.00	17,083.35	41,000.00	42,000.00	1,000.00	2.44%	44,100.00	2,100.00	5.00%
4375 - CHARGE-FLEET MNT	65,284.37	149,169.89	53,855.39	80,100.00	149,000.00	68,900.00	86.02%	156,450.00	7,450.00	5.00%
4380 - RENTAL/LEASE	2,660.26	2,863.23	927.99	4,370.00	4,480.00	110.00	2.52%	4,610.00	130.00	2.90%
4401 - DUES & SUBS	1,385.00	2,126.50	387.50	1,800.00	1,850.00	50.00	2.78%	1,900.00	50.00	2.70%
4403 - TRAVEL/TRAIN/CON	41,846.75	55,157.28	37,279.18	59,170.00	32,650.00	-26,520.00	-44.82%	34,430.00	1,780.00	5.45%
4405 - CLEAN/WASTE REMV	23,134.81	25,333.54	14,102.53	26,900.00	27,570.00	670.00	2.49%	28,380.00	810.00	2.94%
4434 - SPECIAL EVENTS	1,272.63	826.65	31.64	2,820.00	2,890.00	70.00	2.48%	2,970.00	80.00	2.77%
4449 - OTHER CONTRACT	297,405.42	24.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	763,399.71	649,864.94	305,123.30	696,340.00	732,340.00	36,000.00	5.17%	763,870.00	31,530.00	4.31%
Category: 4500 - CAPITAL OUTLAY										
4540 - OTHER CAP OUTLAY	15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 26 - FIRE PROTECTION:	1,752,122.29	1,834,717.81	930,863.10	2,561,000.00	2,597,010.00	36,010.00	1.41%	2,716,510.00	119,500.00	4.60%

Budget Comparison Report

Objec...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	2023	2024	2025	2025	2026	Increase /		2027	Increase /	
	Total Activity	Total Activity	YTD Activity Through May	2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Department: 31 - STREET MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	721,115.18	772,624.03	255,116.60	856,500.00	908,700.00	52,200.00	6.09%	947,100.00	38,400.00	4.23%
4101 - LABOR REIMBURSEMENT	0.00	-3,167.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4110 - OVERTIME F. T.	33,320.59	17,972.29	11,666.33	31,400.00	33,300.00	1,900.00	6.05%	34,500.00	1,200.00	3.60%
4120 - SAL-P.T./TEMP	73,155.50	98,939.30	15,380.43	90,000.00	95,100.00	5,100.00	5.67%	98,500.00	3,400.00	3.58%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	4,600.00	4,600.00	0.00%	4,700.00	100.00	2.17%
4141 - PERA	55,863.50	59,351.95	20,760.59	66,700.00	70,600.00	3,900.00	5.85%	73,600.00	3,000.00	4.25%
4142 - FICA	57,404.18	60,786.27	19,998.65	74,900.00	79,200.00	4,300.00	5.74%	82,500.00	3,300.00	4.17%
4144 - HEALTH INSURANCE	119,800.00	136,200.00	62,458.35	149,900.00	163,600.00	13,700.00	9.14%	179,800.00	16,200.00	9.90%
4147 - UNEMPLOYMENT	2,348.60	2,692.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	59,200.00	74,800.00	34,625.00	83,100.00	49,800.00	-33,300.00	-40.07%	53,500.00	3,700.00	7.43%
Total Category: 4100 - PERSONAL SERVICES:	1,122,207.55	1,220,199.41	420,005.95	1,352,500.00	1,404,900.00	52,400.00	3.87%	1,474,200.00	69,300.00	4.93%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	13,445.40	15,729.65	6,283.88	11,640.00	11,930.00	290.00	2.49%	12,280.00	350.00	2.93%
4211 - MOTOR FUELS	71,870.10	62,988.89	18,322.10	76,760.00	78,510.00	1,750.00	2.28%	79,290.00	780.00	0.99%
4212 - LUB/ADD	579.51	204.63	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
4216 - FERTILIZER/CHEM	9,060.14	8,966.11	0.00	10,100.00	10,350.00	250.00	2.48%	10,650.00	300.00	2.90%
4217 - CLOTHING/UNIFORM	5,945.37	7,091.18	2,750.27	11,880.00	12,180.00	300.00	2.53%	12,540.00	360.00	2.96%
4231 - SMALL TOOLS	1,581.99	2,231.00	65.94	2,880.00	2,950.00	70.00	2.43%	3,040.00	90.00	3.05%
4270 - OP SUP-VEH/EQ-NON- STOCK	150.87	357.64	206.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4271 - OP SUP-OTHER IMP	193,565.77	184,428.83	10,149.60	200,730.00	205,750.00	5,020.00	2.50%	211,770.00	6,020.00	2.93%
4280 - CAPITAL OUTLAY <\$5,000	0.00	580.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	296,199.15	282,578.14	37,778.30	314,200.00	321,890.00	7,690.00	2.45%	329,800.00	7,910.00	2.46%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,601.02	2,979.03	183.55	4,430.00	4,540.00	110.00	2.48%	4,670.00	130.00	2.86%
4301 - ENGINEERING SVS	3,368.80	3,085.80	0.00	9,480.00	9,720.00	240.00	2.53%	10,000.00	280.00	2.88%
4302 - LEGAL SERVICE	0.00	104.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	1,495.65	16,604.28	19.50	25,030.00	25,660.00	630.00	2.52%	26,410.00	750.00	2.92%
4310 - COMMUNICATION	8,580.02	7,294.91	2,844.88	9,890.00	10,140.00	250.00	2.53%	10,440.00	300.00	2.96%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	410.00	420.00	10.00	2.44%	430.00	10.00	2.38%
4350 - INSURANCE CHARGE	13,600.00	20,400.00	9,333.35	22,400.00	19,800.00	-2,600.00	-11.61%	20,800.00	1,000.00	5.05%
4371 - MAINT-REPAIR/OTH	4,507.29	1,713.84	5,435.30	9,890.00	10,140.00	250.00	2.53%	10,440.00	300.00	2.96%
4375 - CHARGE-FLEET MNT	462,197.14	325,264.42	85,672.65	408,100.00	428,500.00	20,400.00	5.00%	449,930.00	21,430.00	5.00%
4380 - RENTAL/LEASE	17,587.50	21,938.01	9,569.92	40,280.00	41,290.00	1,010.00	2.51%	42,500.00	1,210.00	2.93%
4401 - DUES & SUBS	1,119.00	555.72	200.00	820.00	840.00	20.00	2.44%	860.00	20.00	2.38%
4403 - TRAVEL/TRAIN/CON	13,649.43	10,046.85	3,578.00	20,700.00	21,220.00	520.00	2.51%	21,840.00	620.00	2.92%
4405 - CLEAN/WASTE REMV	27,667.04	25,665.06	26,170.53	3,300.00	3,380.00	80.00	2.42%	3,480.00	100.00	2.96%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4449 - OTHER CONTRACT	0.00	688.50	50.62	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
Total Category: 4300 - CONTRACTUAL SERVICES:	555,372.89	436,340.42	143,058.30	555,350.00	576,290.00	20,940.00	3.77%	602,460.00	26,170.00	4.54%
Total Department: 31 - STREET MAINTENANCE:	1,973,779.59	1,939,117.97	600,842.55	2,222,050.00	2,303,080.00	81,030.00	3.65%	2,406,460.00	103,380.00	4.49%
Department: 32 - TRAFFIC SIGNAGE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	64,160.11	66,081.01	28,106.33	95,700.00	101,400.00	5,700.00	5.96%	104,900.00	3,500.00	3.45%
4110 - OVERTIME F. T.	2,729.33	1,637.13	283.28	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
4120 - SAL-P.T./TEMP	14,284.00	0.00	0.00	17,900.00	19,900.00	2,000.00	11.17%	20,600.00	700.00	3.52%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
4141 - PERA	4,996.69	5,020.78	2,174.55	7,300.00	7,700.00	400.00	5.48%	7,900.00	200.00	2.60%
4142 - FICA	5,777.57	4,705.82	2,039.58	8,800.00	9,300.00	500.00	5.68%	9,800.00	500.00	5.38%
4144 - HEALTH INSURANCE	13,000.00	14,400.00	6,583.35	15,800.00	17,200.00	1,400.00	8.86%	19,100.00	1,900.00	11.05%
4148 - WORKERS COMP	7,200.00	8,900.00	4,083.35	9,800.00	6,000.00	-3,800.00	-38.78%	6,300.00	300.00	5.00%
Total Category: 4100 - PERSONAL SERVICES:	112,147.70	100,744.74	43,270.44	156,700.00	163,500.00	6,800.00	4.34%	170,600.00	7,100.00	4.34%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	23,227.47	29,146.79	8,600.50	31,000.00	31,780.00	780.00	2.52%	32,710.00	930.00	2.93%
4211 - MOTOR FUELS	2,287.11	2,592.07	1,122.17	3,120.00	3,060.00	-60.00	-1.92%	3,090.00	30.00	0.98%
4217 - CLOTHING/UNIFORM	251.98	519.46	0.00	860.00	880.00	20.00	2.33%	910.00	30.00	3.41%
4231 - SMALL TOOLS	834.68	1,235.50	71.92	1,340.00	1,370.00	30.00	2.24%	1,410.00	40.00	2.92%
Total Category: 4200 - COMMODITIES:	26,601.24	33,493.82	9,794.59	36,320.00	37,090.00	770.00	2.12%	38,120.00	1,030.00	2.78%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	0.00	36.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	53,044.80	61,452.39	0.00	62,830.00	73,000.00	10,170.00	16.19%	83,030.00	10,030.00	13.74%
4310 - COMMUNICATION	23.92	0.00	0.00	550.00	560.00	10.00	1.82%	580.00	20.00	3.57%
4350 - INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	200.00	-1,700.00	-89.47%	200.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	23,110.30	11,624.98	3,040.45	20,400.00	20,400.00	0.00	0.00%	21,420.00	1,020.00	5.00%
4403 - TRAVEL/TRAIN/CON	974.50	1,718.65	1,864.24	1,750.00	1,790.00	40.00	2.29%	1,840.00	50.00	2.79%
4449 - OTHER CONTRACT	0.00	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	78,253.52	76,593.48	5,696.34	87,430.00	95,950.00	8,520.00	9.74%	107,070.00	11,120.00	11.59%
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,000.00	11,000.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,000.00	11,000.00	0.00%
Total Department: 32 - TRAFFIC SIGNAGE:	217,002.46	210,832.04	58,761.37	280,450.00	296,540.00	16,090.00	5.74%	326,790.00	30,250.00	10.20%
Department: 34 - SNOWPLOWING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	120,037.93	39,124.09	59,930.27	152,000.00	159,700.00	7,700.00	5.07%	165,200.00	5,500.00	3.44%
4110 - OVERTIME F. T.	81,396.31	48,604.54	52,677.80	92,000.00	97,500.00	5,500.00	5.98%	100,900.00	3,400.00	3.49%

Budget Comparison Report

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				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,200.00	100.00	9.09%
4141 - PERA	15,081.35	6,222.77	8,800.50	18,200.00	19,200.00	1,000.00	5.49%	20,000.00	800.00	4.17%
4142 - FICA	13,919.82	5,687.82	8,053.00	18,600.00	19,800.00	1,200.00	6.45%	20,400.00	600.00	3.03%
4148 - WORKERS COMP	13,800.00	16,000.00	6,916.65	16,600.00	10,600.00	-6,000.00	-36.14%	11,200.00	600.00	5.66%
Total Category: 4100 - PERSONAL SERVICES:	244,235.41	115,639.22	136,378.22	297,400.00	307,900.00	10,500.00	3.53%	318,900.00	11,000.00	3.57%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	260,976.30	276,920.35	119,848.28	313,400.00	265,800.00	-47,600.00	-15.19%	273,770.00	7,970.00	3.00%
4211 - MOTOR FUELS	60,410.58	45,079.23	30,499.94	62,970.00	62,070.00	-900.00	-1.43%	62,690.00	620.00	1.00%
Total Category: 4200 - COMMODITIES:	321,386.88	321,999.58	150,348.22	376,370.00	327,870.00	-48,500.00	-12.89%	336,460.00	8,590.00	2.62%
Category: 4300 - CONTRACTUAL SERVICES										
4302 - LEGAL SERVICE	0.00	32.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	0.00	0.00	0.00	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
4350 - INSURANCE CHARGE	8,700.00	13,100.00	6,000.00	14,400.00	700.00	-13,700.00	-95.14%	700.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	333,506.03	274,351.48	137,882.40	348,100.00	348,100.00	0.00	0.00%	365,510.00	17,410.00	5.00%
4380 - RENTAL/LEASE	0.00	6,000.00	0.00	2,780.00	2,850.00	70.00	2.52%	2,930.00	80.00	2.81%
4403 - TRAVEL/TRAIN/CON	5,035.07	877.84	0.00	2,990.00	3,060.00	70.00	2.34%	3,150.00	90.00	2.94%
Total Category: 4300 - CONTRACTUAL SERVICES:	347,241.10	294,361.32	143,882.40	368,890.00	355,350.00	-13,540.00	-3.67%	372,950.00	17,600.00	4.95%
Total Department: 34 - SNOWPLOWING:	912,863.39	732,000.12	430,608.84	1,042,660.00	991,120.00	-51,540.00	-4.94%	1,028,310.00	37,190.00	3.75%
Department: 35 - PUBLIC WORKS ADMINISTRATION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	191,492.17	204,526.84	86,699.79	242,200.00	255,900.00	13,700.00	5.66%	265,000.00	9,100.00	3.56%
4110 - OVERTIME F. T.	9,629.12	7,530.59	3,164.67	10,000.00	10,600.00	600.00	6.00%	11,000.00	400.00	3.77%
4120 - SAL-P.T./TEMP	2,616.00	4,728.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
4141 - PERA	14,830.75	16,021.09	6,683.14	19,100.00	20,000.00	900.00	4.71%	20,600.00	600.00	3.00%
4142 - FICA	14,006.77	14,729.90	6,256.89	19,300.00	20,400.00	1,100.00	5.70%	21,100.00	700.00	3.43%
4144 - HEALTH INSURANCE	20,600.00	25,200.00	11,500.00	27,600.00	30,300.00	2,700.00	9.78%	33,300.00	3,000.00	9.90%
4148 - WORKERS COMP	1,100.00	1,400.00	1,166.65	2,800.00	2,300.00	-500.00	-17.86%	2,000.00	-300.00	-13.04%
Total Category: 4100 - PERSONAL SERVICES:	254,274.81	274,137.17	115,471.14	321,000.00	340,700.00	19,700.00	6.14%	354,200.00	13,500.00	3.96%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	3,759.90	3,375.92	1,342.60	4,740.00	4,860.00	120.00	2.53%	5,000.00	140.00	2.88%
4210 - OP SUPPLY-OTHER	7,892.13	5,472.04	2,704.63	7,410.00	7,600.00	190.00	2.56%	7,820.00	220.00	2.89%
4211 - MOTOR FUELS	19.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4217 - CLOTHING/UNIFORM	155.00	197.75	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
4270 - OP SUP-VEH/EQ-NON- STOCK	562.44	1,786.89	504.04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	4,651.69	5,086.63	4,090.14	4,740.00	4,860.00	120.00	2.53%	5,000.00	140.00	2.88%
Total Category: 4200 - COMMODITIES:	17,040.66	15,919.23	8,641.41	17,040.00	17,470.00	430.00	2.52%	17,970.00	500.00	2.86%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	110.00	50.00	533.32	220.00	230.00	10.00	4.55%	240.00	10.00	4.35%
4301 - ENGINEERING SVS	0.00	0.00	0.00	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%
4305 - FEES FOR SERVICE	17,656.83	18,182.95	5,726.03	15,450.00	17,670.00	2,220.00	14.37%	17,860.00	190.00	1.08%
4310 - COMMUNICATION	1,545.12	1,906.11	670.72	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
4311 - POSTAGE	1,032.93	496.00	109.50	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
4321 - DATA PROCESSING	38,100.00	39,800.00	33,833.35	81,200.00	79,000.00	-2,200.00	-2.71%	83,000.00	4,000.00	5.06%
4340 - PRINTING	55.00	170.00	0.00	220.00	230.00	10.00	4.55%	240.00	10.00	4.35%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%
4350 - INSURANCE CHARGE	8,700.00	13,100.00	6,000.00	14,400.00	18,500.00	4,100.00	28.47%	19,400.00	900.00	4.86%
4360 - UTILITIES	61,536.41	16,947.12	23,080.67	66,000.00	67,650.00	1,650.00	2.50%	69,630.00	1,980.00	2.93%
4370 - MAINT-REPAIR/EQ	1,927.84	1,462.06	0.00	5,460.00	5,600.00	140.00	2.56%	5,760.00	160.00	2.86%
4372 - MAINT-REPAIR/BLD	86,452.21	29,278.06	16,587.05	42,300.00	32,270.00	-10,030.00	-23.71%	32,370.00	100.00	0.31%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	33,540.00	30,916.65	74,200.00	107,800.00	33,600.00	45.28%	113,200.00	5,400.00	5.01%
4375 - CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4380 - RENTAL/LEASE	9,709.93	9,926.11	3,006.82	6,500.00	6,660.00	160.00	2.46%	6,860.00	200.00	3.00%
4401 - DUES & SUBS	377.50	917.50	506.25	760.00	780.00	20.00	2.63%	800.00	20.00	2.56%
4403 - TRAVEL/TRAIN/CON	3,223.59	3,240.88	960.00	3,900.00	4,000.00	100.00	2.56%	4,120.00	120.00	3.00%
4405 - CLEAN/WASTE REMV	21,631.15	9,429.73	15,507.12	25,200.00	35,050.00	9,850.00	39.09%	36,060.00	1,010.00	2.88%
4449 - OTHER CONTRACT	0.00	109.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	252,058.51	178,555.82	137,437.48	339,100.00	378,820.00	39,720.00	11.71%	393,010.00	14,190.00	3.75%
Total Department: 35 - PUBLIC WORKS ADMINISTRATION:	523,373.98	468,612.22	261,550.03	677,140.00	736,990.00	59,850.00	8.84%	765,180.00	28,190.00	3.83%
Department: 36 - FORESTRY										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	69,493.67	59,780.75	74,205.33	103,300.00	111,400.00	8,100.00	7.84%	116,000.00	4,600.00	4.13%
4110 - OVERTIME F. T.	652.83	0.00	98.31	3,000.00	3,100.00	100.00	3.33%	3,200.00	100.00	3.23%
4120 - SAL-P.T./TEMP	18,320.25	19,376.75	0.00	16,500.00	19,900.00	3,400.00	20.61%	20,600.00	700.00	3.52%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
4141 - PERA	5,249.90	4,561.83	5,622.71	9,200.00	10,000.00	800.00	8.70%	10,300.00	300.00	3.00%
4142 - FICA	6,294.22	5,195.66	4,996.29	9,400.00	10,200.00	800.00	8.51%	10,800.00	600.00	5.88%
4144 - HEALTH INSURANCE	13,000.00	14,400.00	6,583.35	15,800.00	17,200.00	1,400.00	8.86%	19,000.00	1,800.00	10.47%
4148 - WORKERS COMP	6,200.00	7,700.00	3,500.00	8,400.00	8,000.00	-400.00	-4.76%	7,900.00	-100.00	-1.25%
Total Category: 4100 - PERSONAL SERVICES:	119,210.87	111,014.99	95,005.99	165,600.00	180,300.00	14,700.00	8.88%	188,300.00	8,000.00	4.44%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	25,607.65	8,658.74	5,211.13	43,520.00	32,310.00	-11,210.00	-25.76%	33,260.00	950.00	2.94%
4211 - MOTOR FUELS	3,703.71	4,114.43	988.41	2,560.00	3,210.00	650.00	25.39%	3,240.00	30.00	0.93%
4216 - FERTILIZER/CHEM	0.00	35,293.93	48,956.72	49,070.00	50,300.00	1,230.00	2.51%	51,770.00	1,470.00	2.92%
4217 - CLOTHING/UNIFORM	491.05	947.42	237.99	860.00	880.00	20.00	2.33%	910.00	30.00	3.41%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4231 - SMALL TOOLS	1,591.74	1,799.86	65.94	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
4280 - CAPITAL OUTLAY <\$5,000	0.00	580.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	31,394.15	51,394.59	55,460.19	97,860.00	88,600.00	-9,260.00	-9.46%	91,140.00	2,540.00	2.87%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	136.71	373.71	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
4301 - ENGINEERING SVS	0.00	0.00	520.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	101,422.35	210,607.00	238,273.60	316,680.00	258,530.00	-58,150.00	-18.36%	265,070.00	6,540.00	2.53%
4310 - COMMUNICATION	735.29	775.89	305.05	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
4350 - INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	600.00	-1,300.00	-68.42%	600.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	35,253.83	26,735.23	16,205.28	26,300.00	33,500.00	7,200.00	27.38%	35,180.00	1,680.00	5.01%
4380 - RENTAL/LEASE	0.00	0.00	3,622.50	2,880.00	2,950.00	70.00	2.43%	3,040.00	90.00	3.05%
4401 - DUES & SUBS	0.00	0.00	0.00	410.00	420.00	10.00	2.44%	430.00	10.00	2.38%
4403 - TRAVEL/TRAIN/CON	1,199.65	2,477.03	512.00	2,060.00	2,110.00	50.00	2.43%	2,170.00	60.00	2.84%
4449 - OTHER CONTRACT	27,569.80	60.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	167,417.63	242,729.61	260,230.08	351,470.00	299,390.00	-52,080.00	-14.82%	307,810.00	8,420.00	2.81%
Total Department: 36 - FORESTRY:	318,022.65	405,139.19	410,696.26	614,930.00	568,290.00	-46,640.00	-7.58%	587,250.00	18,960.00	3.34%
Department: 41 - PARKS MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	872,044.90	935,789.42	401,328.89	1,054,200.00	1,118,400.00	64,200.00	6.09%	1,160,700.00	42,300.00	3.78%
4110 - OVERTIME F. T.	43,600.85	45,035.15	7,108.52	22,400.00	47,700.00	25,300.00	112.95%	48,600.00	900.00	1.89%
4115 - REGULAR-P/T REG STATUS	1,151.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	149,371.01	156,171.61	15,159.50	173,100.00	247,800.00	74,700.00	43.15%	256,200.00	8,400.00	3.39%
4121 - O.T. - P.T./TEMP	51.00	435.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	5,800.00	5,800.00	0.00%	6,100.00	300.00	5.17%
4141 - PERA	67,325.66	74,259.78	31,293.30	87,500.00	92,700.00	5,200.00	5.94%	96,400.00	3,700.00	3.99%
4142 - FICA	73,362.54	77,823.41	29,568.83	95,500.00	101,500.00	6,000.00	6.28%	105,100.00	3,600.00	3.55%
4144 - HEALTH INSURANCE	118,300.00	142,800.00	65,416.65	157,000.00	171,400.00	14,400.00	9.17%	172,300.00	900.00	0.53%
4148 - WORKERS COMP	63,125.00	83,500.00	36,250.00	87,000.00	78,000.00	-9,000.00	-10.34%	76,500.00	-1,500.00	-1.92%
Total Category: 4100 - PERSONAL SERVICES:	1,388,332.60	1,515,814.37	586,125.69	1,676,700.00	1,863,300.00	186,600.00	11.13%	1,921,900.00	58,600.00	3.14%
Category: 4200 - COMMODITIES										
4209 - OP SUPPLIES-CLEN	163.09	1,195.54	241.41	1,960.00	2,010.00	50.00	2.55%	2,060.00	50.00	2.49%
4210 - OP SUPPLY-OTHER	83,320.92	88,172.63	48,684.65	106,610.00	109,210.00	2,600.00	2.44%	111,950.00	2,740.00	2.51%
4211 - MOTOR FUELS	49,086.46	46,381.56	10,686.44	54,640.00	55,350.00	710.00	1.30%	55,900.00	550.00	0.99%
4212 - LUB/ADD	599.50	758.87	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
4216 - FERTILIZER/CHEM	38,362.24	48,674.84	17,960.62	52,000.00	53,300.00	1,300.00	2.50%	54,600.00	1,300.00	2.44%
4217 - CLOTHING/UNIFORM	4,292.21	5,170.23	2,410.45	8,500.00	8,710.00	210.00	2.47%	8,920.00	210.00	2.41%
4231 - SMALL TOOLS	826.14	2,282.46	210.39	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
4270 - OP SUP-VEH/EQ-NON- STOCK	2,525.25	357.66	330.16	8,960.00	9,180.00	220.00	2.46%	9,400.00	220.00	2.40%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4271 - OP SUP-OTHER IMP	16,573.80	11,651.93	5,420.23	19,260.00	19,740.00	480.00	2.49%	20,220.00	480.00	2.43%
4272 - OP SUP-BUILDINGS	5,286.91	8,490.42	1,708.95	5,670.00	5,810.00	140.00	2.47%	8,920.00	3,110.00	53.53%
4280 - CAPITAL OUTLAY <\$5,000	6,886.00	5,239.78	0.00	3,190.00	3,270.00	80.00	2.51%	3,350.00	80.00	2.45%
Total Category: 4200 - COMMODITIES:	207,922.52	218,375.92	87,653.30	262,130.00	267,960.00	5,830.00	2.22%	276,740.00	8,780.00	3.28%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	7,490.51	1,984.37	73.42	2,570.00	2,630.00	60.00	2.33%	2,690.00	60.00	2.28%
4301 - ENGINEERING SVS	0.00	0.00	0.00	2,260.00	2,320.00	60.00	2.65%	2,380.00	60.00	2.59%
4305 - FEES FOR SERVICE	26,442.60	24,000.26	9,224.54	32,960.00	48,590.00	15,630.00	47.42%	66,400.00	17,810.00	36.65%
4310 - COMMUNICATION	11,181.81	11,149.06	5,072.37	8,450.00	8,660.00	210.00	2.49%	8,870.00	210.00	2.42%
4311 - POSTAGE	30.00	20.60	6.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	55,100.00	65,300.00	24,375.00	58,500.00	76,800.00	18,300.00	31.28%	80,600.00	3,800.00	4.95%
4350 - INSURANCE CHARGE	37,900.00	56,900.00	26,083.35	62,600.00	63,500.00	900.00	1.44%	66,700.00	3,200.00	5.04%
4360 - UTILITIES	45,363.96	40,616.67	18,927.50	56,000.00	57,400.00	1,400.00	2.50%	59,080.00	1,680.00	2.93%
4370 - MAINT-REPAIR/EQ	7,074.70	2,230.42	27.23	12,360.00	12,670.00	310.00	2.51%	12,980.00	310.00	2.45%
4371 - MAINT-REPAIR/OTH	17,557.12	1,000.00	0.00	26,470.00	27,130.00	660.00	2.49%	27,790.00	660.00	2.43%
4372 - MAINT-REPAIR/BLD	19,809.47	15,857.43	9,600.78	11,000.00	11,280.00	280.00	2.55%	11,560.00	280.00	2.48%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	8,385.00	4,041.65	9,700.00	15,300.00	5,600.00	57.73%	16,100.00	800.00	5.23%
4375 - CHARGE-FLEET MNT	185,824.24	194,822.26	85,319.65	186,400.00	195,720.00	9,320.00	5.00%	205,510.00	9,790.00	5.00%
4380 - RENTAL/LEASE	54,811.57	60,554.61	12,569.11	84,970.00	84,970.00	0.00	0.00%	84,970.00	0.00	0.00%
4401 - DUES & SUBS	376.40	338.23	180.00	510.00	520.00	10.00	1.96%	530.00	10.00	1.92%
4403 - TRAVEL/TRAIN/CON	10,424.12	11,404.60	6,530.00	20,730.00	21,250.00	520.00	2.51%	21,770.00	520.00	2.45%
4405 - CLEAN/WASTE REMV	20,211.24	21,959.91	7,618.27	21,220.00	21,200.00	-20.00	-0.09%	21,750.00	550.00	2.59%
4449 - OTHER CONTRACT	0.00	587.25	50.62	1,540.00	1,580.00	40.00	2.60%	1,620.00	40.00	2.53%
Total Category: 4300 - CONTRACTUAL SERVICES:	499,597.74	517,110.67	209,700.24	598,240.00	651,520.00	53,280.00	8.91%	691,300.00	39,780.00	6.11%
Category: 4500 - CAPITAL OUTLAY										
4540 - OTHER CAP OUTLAY	0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 41 - PARKS MAINTENANCE:	2,095,852.86	2,269,129.73	883,479.23	2,537,070.00	2,782,780.00	245,710.00	9.68%	2,889,940.00	107,160.00	3.85%
Department: 51 - RECREATION PROGRAMS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	189,937.34	205,543.00	111,667.88	292,700.00	318,000.00	25,300.00	8.64%	329,800.00	11,800.00	3.71%
4115 - REGULAR-P/T REG STATUS	11,501.13	29,433.69	6,190.09	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
4116 - O/T -P/T REG. STATUS	148.98	886.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	152,307.99	210,038.43	15,791.67	209,100.00	254,000.00	44,900.00	21.47%	267,000.00	13,000.00	5.12%
4121 - O.T. - P.T./TEMP	7,567.09	12,789.82	544.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%	2,800.00	200.00	7.69%
4141 - PERA	15,700.33	19,967.10	8,930.31	23,300.00	25,300.00	2,000.00	8.58%	26,200.00	900.00	3.56%
4142 - FICA	26,601.17	33,677.18	9,959.43	39,800.00	45,100.00	5,300.00	13.32%	47,200.00	2,100.00	4.66%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4144 - HEALTH INSURANCE	25,900.00	28,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%
4147 - UNEMPLOYMENT	616.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	18,600.00	26,200.00	12,708.35	30,500.00	29,300.00	-1,200.00	-3.93%	31,500.00	2,200.00	7.51%
Total Category: 4100 - PERSONAL SERVICES:	448,880.65	567,335.86	184,500.96	657,300.00	741,800.00	84,500.00	12.86%	777,500.00	35,700.00	4.81%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	656.32	388.42	231.53	930.00	950.00	20.00	2.15%	950.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	7,085.80	6,412.70	5,630.82	6,100.00	6,250.00	150.00	2.46%	6,400.00	150.00	2.40%
4211 - MOTOR FUELS	1,117.51	954.65	913.10	2,000.00	1,760.00	-240.00	-12.00%	1,770.00	10.00	0.57%
4217 - CLOTHING/UNIFORM	925.53	1,117.00	0.00	1,300.00	1,330.00	30.00	2.31%	1,370.00	40.00	3.01%
4280 - CAPITAL OUTLAY <\$5,000	1,976.55	3,334.73	2,833.20	2,060.00	3,000.00	940.00	45.63%	3,000.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	11,761.71	12,207.50	9,608.65	12,390.00	13,290.00	900.00	7.26%	13,490.00	200.00	1.50%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,462.50	1,300.00	0.00	3,100.00	0.00	-3,100.00	-100.00%	0.00	0.00	0.00%
4303 - INSTRUCTORS	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%
4305 - FEES FOR SERVICE	465.92	1,039.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4309 - CREDIT CARD FEES	14,773.32	24,271.54	3,205.95	4,400.00	4,500.00	100.00	2.27%	4,600.00	100.00	2.22%
4310 - COMMUNICATION	1,632.57	1,498.50	611.14	2,400.00	1,620.00	-780.00	-32.50%	1,700.00	80.00	4.94%
4311 - POSTAGE	12.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	29,100.00	34,900.00	17,708.35	42,500.00	42,100.00	-400.00	-0.94%	44,200.00	2,100.00	4.99%
4340 - PRINTING	0.00	0.00	1,476.00	2,060.00	0.00	-2,060.00	-100.00%	2,000.00	2,000.00	0.00%
4341 - ADVER/PUBLISH	77.00	445.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	400.00	-1,500.00	-78.95%	400.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	1,733.65	3,110.59	1,809.94	3,600.00	3,780.00	180.00	5.00%	3,970.00	190.00	5.03%
4380 - RENTAL/LEASE	1,211.36	1,263.29	425.89	2,800.00	1,400.00	-1,400.00	-50.00%	1,400.00	0.00	0.00%
4401 - DUES & SUBS	1,319.51	620.00	800.00	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	2,328.33	2,102.36	0.00	4,900.00	5,700.00	800.00	16.33%	6,000.00	300.00	5.26%
4434 - SPECIAL EVENTS	17,992.35	28,502.17	6,791.71	26,800.00	27,470.00	670.00	2.50%	28,000.00	530.00	1.93%
4435 - LEAGUE PROGRAMS	2,954.40	938.63	1,445.37	3,800.00	3,000.00	-800.00	-21.05%	3,500.00	500.00	16.67%
4436 - CONCESSION RESAL	1,109.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	0.00	40.50	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	77,272.19	101,731.71	35,066.00	105,160.00	98,370.00	-6,790.00	-6.46%	104,770.00	6,400.00	6.51%
Total Department: 51 - RECREATION PROGRAMS:	537,914.55	681,275.07	229,175.61	774,850.00	853,460.00	78,610.00	10.15%	895,760.00	42,300.00	4.96%
Total Fund: 100 - GENERAL FUND:	23,959,441.43	26,421,726.28	10,626,455.00	28,932,310.00	30,793,700.00	1,861,390.00	6.43%	32,719,550.00	1,925,850.00	6.25%
Report Total:	23,959,441.43	26,421,726.28	10,626,455.00	28,932,310.00	30,793,700.00	1,861,390.00	6.43%	32,719,550.00	1,925,850.00	6.25%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
100 - GENERAL FUND	23,959,441.43	26,421,726.28	10,626,455.00	28,932,310.00	30,793,700.00	1,861,390.00	6.43%	32,719,550.00	1,925,850.00	6.25%
Report Total:	23,959,441.43	26,421,726.28	10,626,455.00	28,932,310.00	30,793,700.00	1,861,390.00	6.43%	32,719,550.00	1,925,850.00	6.25%

**City of Cottage Grove-Annual Budget
Personnel Schedule by Department**

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Administration Department					
City Administrator	1.00	1.00	1.00	1.00	1.00
Human Resources Director	-	-	-	-	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Communications Manager	1.00	-	1.00	1.00	1.00
Assistant to City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Human Resources/Payroll Specialist	1.00	1.00	1.00	1.00	1.00
Marketing/Communications Specialist	1.00	2.00	2.00	2.00	2.00
Administration Specialist	1.00	1.00	1.00	1.00	1.00
EDA Director	1.00	1.00	1.00	-	1.00
IT Manager	1.00	1.00	1.00	1.00	1.00
IT System Administrator	-	2.00	2.00	2.00	2.00
IT Specialist	2.00	1.00	1.00	1.00	1.00
	<u>12.00</u>	<u>13.00</u>	<u>14.00</u>	<u>13.00</u>	<u>15.00</u>
Community Development Department					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	1.00	1.00	1.00	1.00
Planner	1.00	1.00	1.00	1.00	1.00
Associate Planner		1.00	1.00	1.00	1.00
Community Development Assistant	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	-	-	-	1.00	1.00
Building Inspector	4.00	3.00	3.00	3.00	3.00
Seasonal Bldg Inspector & Code Enforcement	0.50	0.50	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Building Permit Technician Coordinator	1.00	1.00	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Office Assistant II	0.63	0.63	0.63	0.63	0.63
	<u>14.13</u>	<u>13.13</u>	<u>13.63</u>	<u>14.63</u>	<u>14.63</u>
Finance Department					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	2.00	2.00	2.00	3.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Finance Assistant II	0.50	0.50	0.50	0.50	0.50
Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00	1.00	1.00
	<u>6.50</u>	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	<u>8.50</u>
Public Safety Department					
Public Safety Director	1.00	1.00	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	3.00
Sergeant	7.00	9.00	9.00	9.00	9.00
Police Officer	33.00	33.00	35.00	35.00	37.00

**City of Cottage Grove-Annual Budget
Personnel Schedule by Department**

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Management Analyst	1.00	1.00	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00	1.00	1.00
Records Coordinator	1.00	1.00	1.00	1.00	1.00
Records Specialist	2.00	2.00	2.00	2.00	2.00
Criminal Analyst	1.00	1.00	1.00	1.00	1.00
Investigative Aid	0.72	0.72	1.00	1.00	1.00
CSOs (FTE Equivalent)	3.05	4.25	4.25	4.25	4.25
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	2.00	2.00	2.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedic	9.00	12.00	13.00	13.00	13.00
Secretary	1.00	1.00	1.00	1.00	1.00
Volunteer Firefighters	23.00	-	-	-	-
PT Firefighters	-	4.78	3.32	3.32	3.32
HERO Center Manager	1.00	1.00	1.00	1.00	1.00
Administrative Training Coordinator	1.00	1.00	1.00	1.00	1.00
HERO Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
	95.77	83.75	86.57	86.57	88.57
Public Works Department					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Working Foreman	1.00	1.00	1.00	1.00	1.00
Lead Worker	1.00	1.00	1.00	1.00	1.00
Public Service Worker	10.00	10.00	10.00	10.00	10.00
City Forester	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Seasonals (FTE) 10-560 hr. & 2-1040 hr.	3.69	3.69	3.69	3.69	3.69
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	1.00	1.00	1.00
Graduate Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Technician	-	-	-	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00	1.00
Superintendent-Utilities	1.00	1.00	1.00	1.00	1.00
Working Foreman-Utilities	1.00	1.00	1.00	1.00	1.00
Lead Worker	2.00	2.00	2.00	2.00	2.00
Public Service Workers-Utilities	10.00	10.00	11.00	11.00	11.00
Secretary	1.00	1.00	1.00	1.00	1.00
Secretary	-	-	0.72	0.72	0.72
Seasonals (FTE) 2-560 hr. & 2-1040 hr.	1.54	1.54	1.54	1.54	1.54
Fleet & Facilities Manager	1.00	1.00	1.00	1.00	1.00
Working Foreman-Fleet	1.00	1.00	1.00	1.00	1.00
Lead Worker-Fleet and Facilities	2.00	2.00	2.00	2.00	2.00
Mechanic	2.00	2.00	3.00	3.00	3.00
Public Service Worker	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
	49.23	49.23	51.95	52.95	52.95
Parks and Recreation Department					
Parks					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Working Foreman	1.00	1.00	1.00	1.00	1.00
Lead Worker	1.00	1.00	1.00	1.00	1.00

**City of Cottage Grove-Annual Budget
Personnel Schedule by Department**

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Public Service Worker	7.50	8.00	8.00	8.00	8.00
Management Analyst	-	1.00	1.00	1.00	1.00
Seasonals (FTE equivalent) 10,630 hours	4.50	4.50	4.50	6.00	6.00
Recreation					
Recreation Services Manager	1.00	1.00	1.00	1.00	1.00
Recreation/Arena Supervisor	1.00	1.00	1.00	1.00	1.00
Office Assistant II	0.25	0.25	0.25	0.25	0.25
Recreation Specialist		0.50	-	-	-
Recreation Specialist			1.00	1.00	1.00
Seasonals (FTE equivalent)	4.50	5.50	5.50	5.50	5.50
Ice Arena					
Recreation Facilities Manager	1.00	1.00	1.00	1.00	1.00
Assistant Arena Manager	1.00	1.00	1.00	1.00	1.00
Ice Arena Specialist		1.00	1.00	1.00	1.00
Public Service Worker	0.50				
Office Assistant II	0.25	0.25	0.25	0.25	0.25
Seasonals (FTE equivalent)	3.50	3.50	3.50	3.50	3.50
Golf					
General Manager	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	1.00	1.00	1.00	1.00	1.00
Executive Chef	1.00	1.00	1.00	1.00	1.00
Golf Professional	1.00	1.00	1.00	1.00	1.00
Events Manager	1.00	1.00	-	-	-
Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00
Seasonals (FTE equivalent)	16.00	16.00	16.00	16.00	16.00
	52.00	55.50	55.00	56.50	56.50
Total FTE's	229.63	222.11	228.65	231.15	236.15
FT Employees	167.00	175.00	183.00	184.00	189.00
Regular PT Employees (FTE's)	2.35	7.63	5.67	5.67	5.67
Seasonal Employees (FTE's)	60.28	39.48	39.98	41.48	41.48

Summary of Changes from 2025 Budget to 2026 Budget

Leave EDA Director vacant	(1.00)
Building Inspector (fund with permit revenues)	1.00
Engineering Technician (fund with ROW permit revenues)	1.00
Three 6-month seasonal positions for parks	1.50
	<u>2.50</u>

Summary of Changes from 2026 Budget to 2027 Budget

EDA Director	1.00
Police Officer (49th position)	1.00
Police Officer (50th position Oct. 1st Start Funding-COPs grant)	1.00
Human Resources Director	1.00
Accountant	1.00
	<u>5.00</u>

Budget Comparison Report

Account Detail

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Revenue											
Department: 10 - PLANNING & ZONING											
Category: 3310 - INTERGOVERNMENTAL											
Object: 3359 - OTHER GOV AID											
100-10-1100-3359	OTHER GOV AID	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3359 - OTHER GOV AID:	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3310 - INTERGOVERNMENTAL:	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES											
Object: 3514 - PLANNING FEE											
100-10-1100-3514	PLANNING FEE	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
	Total Object: 3514 - PLANNING FEE:	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
	Total Category: 3400 - CHARGES FOR SERVICES:	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
Category: 3812 - MISCELLANEOUS											
Object: 3829 - MISC - OTHER											
100-10-1100-3829	MISC - OTHER	5,743.85	6,977.01	6,980.74	6,640.00	7,100.00	460.00	6.93%	7,200.00	100.00	1.41%
	Total Object: 3829 - MISC - OTHER:	5,743.85	6,977.01	6,980.74	6,640.00	7,100.00	460.00	6.93%	7,200.00	100.00	1.41%
	Total Category: 3812 - MISCELLANEOUS:	5,743.85	6,977.01	6,980.74	6,640.00	7,100.00	460.00	6.93%	7,200.00	100.00	1.41%
	Total Department: 10 - PLANNING & ZONING:	21,079.94	21,352.39	24,026.74	27,440.00	28,300.00	860.00	3.13%	28,800.00	500.00	1.77%
Department: 13 - PROTECTIVE INSPECTION											
Category: 3030 - SPECIAL ASSESSMENTS											
Object: 3030 - S.A. - CURRENT											
100-13-5305-3030	S.A. - CURRENT	194.36	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
100-13-5306-3030	S.A. - CURRENT	1,897.68	897.85	0.00	1,560.00	1,500.00	-60.00	-3.85%	1,500.00	0.00	0.00%
	Total Object: 3030 - S.A. - CURRENT:	2,092.04	897.85	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
Object: 3031 - S.A. - DELINQ											
100-13-5306-3031	S.A. - DELINQ	93.08	51.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3031 - S.A. - DELINQ:	93.08	51.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3041 - S.A. - NEW ROLL											
100-13-5306-3041	S.A. - NEW ROLL	323.39	472.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3041 - S.A. - NEW ROLL:	323.39	472.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 3044 - MISC PEN & INT											
100-13-5306-3044	MISC PEN & INT	75.31	59.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3044 - MISC PEN & INT:		75.31	59.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:		2,583.82	1,481.68	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
Category: 3110 - LICENSES AND PERMITS											
Object: 3110 - CONTRACT LICENSE											
100-13-1000-3110	CONTRACT LICENSE	27,387.00	28,288.23	12,360.00	23,800.00	26,300.00	2,500.00	10.50%	26,800.00	500.00	1.90%
Total Object: 3110 - CONTRACT LICENSE:		27,387.00	28,288.23	12,360.00	23,800.00	26,300.00	2,500.00	10.50%	26,800.00	500.00	1.90%
Object: 3139 - ELECTRICAL PERMITS											
100-13-1000-3139	ELECTRICAL PERMITS	170,690.27	189,562.58	58,513.50	150,000.00	165,000.00	15,000.00	10.00%	168,300.00	3,300.00	2.00%
Total Object: 3139 - ELECTRICAL PERMITS:		170,690.27	189,562.58	58,513.50	150,000.00	165,000.00	15,000.00	10.00%	168,300.00	3,300.00	2.00%
Object: 3140 - BUILDING PERMIT											
100-13-1000-3140	BUILDING PERMIT	1,504,305.85	1,728,533.56	667,393.93	1,250,000.00	1,350,000.00	100,000.00	8.00%	1,377,000.00	27,000.00	2.00%
Total Object: 3140 - BUILDING PERMIT:		1,504,305.85	1,728,533.56	667,393.93	1,250,000.00	1,350,000.00	100,000.00	8.00%	1,377,000.00	27,000.00	2.00%
Object: 3141 - HTG/REFR PERMIT											
100-13-1000-3141	HTG/REFR PERMIT	131,267.64	206,453.16	84,556.60	125,000.00	137,500.00	12,500.00	10.00%	140,250.00	2,750.00	2.00%
Total Object: 3141 - HTG/REFR PERMIT:		131,267.64	206,453.16	84,556.60	125,000.00	137,500.00	12,500.00	10.00%	140,250.00	2,750.00	2.00%
Object: 3142 - PLBG PERMIT											
100-13-1000-3142	PLBG PERMIT	94,097.40	101,583.14	41,590.10	138,000.00	117,500.00	-20,500.00	-14.86%	119,800.00	2,300.00	1.96%
Total Object: 3142 - PLBG PERMIT:		94,097.40	101,583.14	41,590.10	138,000.00	117,500.00	-20,500.00	-14.86%	119,800.00	2,300.00	1.96%
Object: 3143 - REINSPECTION FEE											
100-13-1000-3143	REINSPECTION FEE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Object: 3143 - REINSPECTION FEE:		0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Object: 3144 - ANNL PLANT INSP											
100-13-1000-3144	ANNL PLANT INSP	16,130.71	16,130.71	16,130.71	16,100.00	16,200.00	100.00	0.62%	16,400.00	200.00	1.23%
Total Object: 3144 - ANNL PLANT INSP:		16,130.71	16,130.71	16,130.71	16,100.00	16,200.00	100.00	0.62%	16,400.00	200.00	1.23%
Object: 3145 - BUILDING PLAN REVIEW											
100-13-1000-3145	BUILDING PLAN REVIEW	540,937.45	584,881.84	261,929.87	500,000.00	540,000.00	40,000.00	8.00%	550,800.00	10,800.00	2.00%
Total Object: 3145 - BUILDING PLAN REVIEW:		540,937.45	584,881.84	261,929.87	500,000.00	540,000.00	40,000.00	8.00%	550,800.00	10,800.00	2.00%
Object: 3146 - RENTAL LICENSE											
100-13-1000-3146	RENTAL LICENSE	76,065.00	74,125.00	35,355.00	66,300.00	73,600.00	7,300.00	11.01%	69,000.00	-4,600.00	-6.25%
Total Object: 3146 - RENTAL LICENSE:		76,065.00	74,125.00	35,355.00	66,300.00	73,600.00	7,300.00	11.01%	69,000.00	-4,600.00	-6.25%
Total Category: 3110 - LICENSES AND PERMITS:		2,560,881.32	2,929,558.22	1,177,829.71	2,270,200.00	2,427,100.00	156,900.00	6.91%	2,469,350.00	42,250.00	1.74%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 3400 - CHARGES FOR SERVICES										
Object: 3519 - OTHER CHARGE SVS										
100-13-1000-3519 OTHER CHARGE SVS	3,470.56	2,008.39	497.19	19,380.00	2,000.00	-17,380.00	-89.68%	2,000.00	0.00	0.00%
Total Object: 3519 - OTHER CHARGE SVS:	3,470.56	2,008.39	497.19	19,380.00	2,000.00	-17,380.00	-89.68%	2,000.00	0.00	0.00%
Object: 3568 - FEE FOR SERVICE										
100-13-1045-3568 FEE FOR SERVICE	1,030.00	3,670.20	0.00	1,020.00	1,400.00	380.00	37.25%	1,400.00	0.00	0.00%
Total Object: 3568 - FEE FOR SERVICE:	1,030.00	3,670.20	0.00	1,020.00	1,400.00	380.00	37.25%	1,400.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	4,500.56	5,678.59	497.19	20,400.00	3,400.00	-17,000.00	-83.33%	3,400.00	0.00	0.00%
Total Department: 13 - PROTECTIVE INSPECTION:	2,567,965.70	2,936,718.49	1,178,326.90	2,293,660.00	2,433,500.00	139,840.00	6.10%	2,475,750.00	42,250.00	1.74%
Total Revenue:	2,589,045.64	2,958,070.88	1,202,353.64	2,321,100.00	2,461,800.00	140,700.00	6.06%	2,504,550.00	42,750.00	1.74%
Expense										
Department: 10 - PLANNING & ZONING										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-10-1100-4100 SALARY-FULL TIME	344,014.56	372,494.49	160,615.17	443,400.00	467,800.00	24,400.00	5.50%	484,100.00	16,300.00	3.48%
Total Object: 4100 - SALARY-FULL TIME:	344,014.56	372,494.49	160,615.17	443,400.00	467,800.00	24,400.00	5.50%	484,100.00	16,300.00	3.48%
Object: 4110 - OVERTIME F. T.										
100-10-1100-4110 OVERTIME F. T.	0.00	3,516.30	0.00	7,500.00	5,000.00	-2,500.00	-33.33%	5,200.00	200.00	4.00%
Total Object: 4110 - OVERTIME F. T.:	0.00	3,516.30	0.00	7,500.00	5,000.00	-2,500.00	-33.33%	5,200.00	200.00	4.00%
Object: 4120 - SAL-P.T./TEMP										
100-10-1100-4120 SAL-P.T./TEMP	17,092.80	2,934.40	4,543.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:	17,092.80	2,934.40	4,543.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE										
100-10-1100-4138 MN PAID LEAVE	0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00	0.00%
Object: 4141 - PERA										
100-10-1100-4141 PERA	26,980.80	26,749.92	12,147.42	33,900.00	35,400.00	1,500.00	4.42%	36,700.00	1,300.00	3.67%
Total Object: 4141 - PERA:	26,980.80	26,749.92	12,147.42	33,900.00	35,400.00	1,500.00	4.42%	36,700.00	1,300.00	3.67%
Object: 4142 - FICA										
100-10-1100-4142 FICA	26,567.68	27,256.35	12,206.26	34,500.00	36,100.00	1,600.00	4.64%	37,400.00	1,300.00	3.60%
Total Object: 4142 - FICA:	26,567.68	27,256.35	12,206.26	34,500.00	36,100.00	1,600.00	4.64%	37,400.00	1,300.00	3.60%
Object: 4144 - HEALTH INSURANCE										
100-10-1100-4144 HEALTH INSURANCE	48,600.00	54,000.00	24,750.00	59,400.00	64,800.00	5,400.00	9.09%	71,100.00	6,300.00	9.72%
Total Object: 4144 - HEALTH INSURANCE:	48,600.00	54,000.00	24,750.00	59,400.00	64,800.00	5,400.00	9.09%	71,100.00	6,300.00	9.72%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	Budget	to Comparison 1	%	
					2025	2026	Budget		Budget	%	
					2025	2026	Increase /		2027	Increase /	
					2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number					Total Activity	Total Activity					
					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity				
							Through May				
Object: 4148 - WORKERS COMP											
100-10-1100-4148	WORKERS COMP	2,400.00	3,100.00	1,333.35	3,200.00	2,500.00	-700.00	-21.88%	2,500.00	0.00	0.00%
Total Object: 4148 - WORKERS COMP:		2,400.00	3,100.00	1,333.35	3,200.00	2,500.00	-700.00	-21.88%	2,500.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		465,655.84	490,051.46	215,595.20	581,900.00	613,700.00	31,800.00	5.46%	639,100.00	25,400.00	4.14%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-10-1100-4200	OFFICE SUPPLIES	138.03	0.00	174.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:		138.03	0.00	174.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER											
100-10-1100-4210	OP SUPPLY-OTHER	35.00	26.00	50.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		35.00	26.00	50.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
Object: 4217 - CLOTHING/UNIFORM											
100-10-1100-4217	CLOTHING/UNIFORM	87.00	0.00	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
Total Object: 4217 - CLOTHING/UNIFORM:		87.00	0.00	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-10-1100-4280	CAPITAL OUTLAY <\$5,000	0.00	585.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:		0.00	585.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		260.03	611.71	224.27	250.00	350.00	100.00	40.00%	350.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-10-1100-4300	PROF SERVICES	831.72	13,294.43	18,300.73	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		831.72	13,294.43	18,300.73	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
Object: 4301 - ENGINEERING SVS											
100-10-1100-4301	ENGINEERING SVS	0.00	730.00	0.00	2,100.00	0.00	-2,100.00	-100.00%	0.00	0.00	0.00%
100-10-1110-4301	ENGINEERING SVS	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		BA-Comp Plan	0.00	0.00	20,000.00						
2027 FALL 2025		BA-Comp Plan	0.00	0.00	20,000.00						
Total Object: 4301 - ENGINEERING SVS:		0.00	730.00	0.00	2,100.00	20,000.00	17,900.00	852.38%	20,000.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
100-10-1100-4305	FEES FOR SERVICE	833.26	150.61	138.00	2,800.00	2,000.00	-800.00	-28.57%	2,000.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		833.26	150.61	138.00	2,800.00	2,000.00	-800.00	-28.57%	2,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Parent Budget	Budget	to Parent	%	Budget	to Comparison 1	%
				2025	2026	Budget		2027	Budget	
				2025	2026	Increase /		FALL 2025	Increase /	
				2025	2026	(Decrease)		2025	(Decrease)	
Account Number		Total Activity	Total Activity	YTD Activity						
				Through May						
Object: 4310 - COMMUNICATION										
100-10-1100-4310	COMMUNICATION	1,372.50	1,611.00	774.00	1,500.00	2,350.00	850.00	56.67%	2,350.00	0.00
Total Object: 4310 - COMMUNICATION:		1,372.50	1,611.00	774.00	1,500.00	2,350.00	850.00	56.67%	2,350.00	0.00
Object: 4321 - DATA PROCESSING										
100-10-1100-4321	DATA PROCESSING	32,400.00	35,400.00	15,166.65	36,400.00	28,200.00	-8,200.00	-22.53%	29,600.00	1,400.00
Total Object: 4321 - DATA PROCESSING:		32,400.00	35,400.00	15,166.65	36,400.00	28,200.00	-8,200.00	-22.53%	29,600.00	1,400.00
Object: 4340 - PRINTING										
100-10-1100-4340	PRINTING	55.00	407.00	67.14	100.00	100.00	0.00	0.00%	100.00	0.00
Total Object: 4340 - PRINTING:		55.00	407.00	67.14	100.00	100.00	0.00	0.00%	100.00	0.00
Object: 4341 - ADVER/PUBLISH										
100-10-1100-4341	ADVER/PUBLISH	471.38	972.92	407.35	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00
Total Object: 4341 - ADVER/PUBLISH:		471.38	972.92	407.35	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00
Object: 4350 - INSURANCE CHARGE										
100-10-1100-4350	INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	33,600.00	31,700.00	1,668.42%	35,300.00	1,700.00
Total Object: 4350 - INSURANCE CHARGE:		1,100.00	1,700.00	791.65	1,900.00	33,600.00	31,700.00	1,668.42%	35,300.00	1,700.00
Object: 4401 - DUES & SUBS										
100-10-1100-4401	DUES & SUBS	250.00	1,475.93	618.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00
Total Object: 4401 - DUES & SUBS:		250.00	1,475.93	618.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00
Object: 4403 - TRAVEL/TRAIN/CON										
100-10-1100-4403	TRAVEL/TRAIN/CON	1,426.67	5,965.20	2,075.50	5,000.00	5,000.00	0.00	0.00%	5,100.00	100.00
Total Object: 4403 - TRAVEL/TRAIN/CON:		1,426.67	5,965.20	2,075.50	5,000.00	5,000.00	0.00	0.00%	5,100.00	100.00
Object: 4434 - SPECIAL EVENTS										
100-10-1100-4434	SPECIAL EVENTS	95.62	680.70	199.82	1,240.00	1,250.00	10.00	0.81%	1,300.00	50.00
Total Object: 4434 - SPECIAL EVENTS:		95.62	680.70	199.82	1,240.00	1,250.00	10.00	0.81%	1,300.00	50.00
Total Category: 4300 - CONTRACTUAL SERVICES:		38,836.15	62,387.79	38,538.84	58,340.00	99,800.00	41,460.00	71.07%	103,250.00	3,450.00
Total Department: 10 - PLANNING & ZONING:		504,752.02	553,050.96	254,358.31	640,490.00	713,850.00	73,360.00	11.45%	742,700.00	28,850.00

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May			
Department: 13 - PROTECTIVE INSPECTION										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-13-1000-4100	SALARY-FULL TIME	689,956.24	714,413.53	287,240.32	761,900.00	933,100.00	171,200.00	22.47%	975,400.00	42,300.00 4.53%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-Inspector fund with permit revenue	0.00	0.00	99,600.00						
2026	Original	0.00	0.00	833,500.00						
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	106,700.00						
2027 FALL 2025	Original	0.00	0.00	868,700.00						
Total Object: 4100 - SALARY-FULL TIME:		689,956.24	714,413.53	287,240.32	761,900.00	933,100.00	171,200.00	22.47%	975,400.00	42,300.00 4.53%
Object: 4110 - OVERTIME F. T.										
100-13-1000-4110	OVERTIME F. T.	562.41	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00 4.00%
Total Object: 4110 - OVERTIME F. T.:		562.41	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00 4.00%
Object: 4115 - REGULAR-P/T REG STATUS										
100-13-1000-4115	REGULAR-P/T REG STATUS	0.00	0.00	0.00	43,700.00	44,000.00	300.00	0.69%	46,500.00	2,500.00 5.68%
Total Object: 4115 - REGULAR-P/T REG STATUS:		0.00	0.00	0.00	43,700.00	44,000.00	300.00	0.69%	46,500.00	2,500.00 5.68%
Object: 4120 - SAL-P.T./TEMP										
100-13-1000-4120	SAL-P.T./TEMP	41,009.27	61,151.84	25,635.20	65,500.00	66,100.00	600.00	0.92%	68,500.00	2,400.00 3.63%
Total Object: 4120 - SAL-P.T./TEMP:		41,009.27	61,151.84	25,635.20	65,500.00	66,100.00	600.00	0.92%	68,500.00	2,400.00 3.63%
Object: 4138 - MN PAID LEAVE										
100-13-1000-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	4,900.00	400.00 8.89%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-Inspector fund with permit revenue	0.00	0.00	400.00						
2026	Original	0.00	0.00	4,100.00						
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	500.00						
2027 FALL 2025	Original	0.00	0.00	4,400.00						
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	4,900.00	400.00 8.89%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
					Parent Budget		%			%	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Account Number											
Object: 4141 - PERA											
100-13-1000-4141	PERA	53,867.67	54,979.48	23,117.27	60,800.00	73,800.00	13,000.00	21.38%	77,100.00	3,300.00	4.47%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	7,500.00							
2026	Original	0.00	0.00	66,300.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	8,000.00							
2027 FALL 2025	Original	0.00	0.00	69,100.00							
Total Object: 4141 - PERA:		53,867.67	54,979.48	23,117.27	60,800.00	73,800.00	13,000.00	21.38%	77,100.00	3,300.00	4.47%
Object: 4142 - FICA											
100-13-1000-4142	FICA	50,811.40	54,613.87	22,702.74	67,000.00	80,200.00	13,200.00	19.70%	83,800.00	3,600.00	4.49%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	7,600.00							
2026	Original	0.00	0.00	72,600.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	8,200.00							
2027 FALL 2025	Original	0.00	0.00	75,600.00							
Total Object: 4142 - FICA:		50,811.40	54,613.87	22,702.74	67,000.00	80,200.00	13,200.00	19.70%	83,800.00	3,600.00	4.49%
Object: 4144 - HEALTH INSURANCE											
100-13-1000-4144	HEALTH INSURANCE	91,800.00	90,000.00	41,250.00	99,000.00	122,400.00	23,400.00	23.64%	134,300.00	11,900.00	9.72%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Inspector fund with permit revenue	0.00	0.00	14,400.00							
2026	Original	0.00	0.00	108,000.00							
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	15,800.00							
2027 FALL 2025	Original	0.00	0.00	118,500.00							
Total Object: 4144 - HEALTH INSURANCE:		91,800.00	90,000.00	41,250.00	99,000.00	122,400.00	23,400.00	23.64%	134,300.00	11,900.00	9.72%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
					2025	Increase /		2027	Increase /	
					2025	(Decrease)		FALL 2025	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	2026					
	Total Activity	Total Activity	YTD Activity	2025	2026					
			Through May							
Object: 4148 - WORKERS COMP										
100-13-1000-4148	WORKERS COMP	5,400.00	6,000.00	2,666.65	6,400.00	6,900.00	500.00	7.81%	7,500.00	600.00 8.70%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA-Inspector fund with permit revenue	0.00	0.00	800.00						
2026	Original	0.00	0.00	6,100.00						
2027 FALL 2025	BA-Inspector fund with permit revenue	0.00	0.00	900.00						
2027 FALL 2025	Original	0.00	0.00	6,600.00						
Total Object: 4148 - WORKERS COMP:		5,400.00	6,000.00	2,666.65	6,400.00	6,900.00	500.00	7.81%	7,500.00	600.00 8.70%
Total Category: 4100 - PERSONAL SERVICES:		933,406.99	981,158.72	402,612.18	1,109,300.00	1,336,000.00	226,700.00	20.44%	1,403,200.00	67,200.00 5.03%
Category: 4200 - COMMODITIES										
Object: 4200 - OFFICE SUPPLIES										
100-13-1000-4200	OFFICE SUPPLIES	664.87	37.05	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00 0.00%
Total Object: 4200 - OFFICE SUPPLIES:		664.87	37.05	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00 0.00%
Object: 4210 - OP SUPPLY-OTHER										
100-13-1000-4210	OP SUPPLY-OTHER	570.78	497.15	919.44	400.00	1,000.00	600.00	150.00%	1,000.00	0.00 0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		570.78	497.15	919.44	400.00	1,000.00	600.00	150.00%	1,000.00	0.00 0.00%
Object: 4211 - MOTOR FUELS										
100-13-1000-4211	MOTOR FUELS	6,712.38	6,541.36	2,474.15	9,520.00	8,970.00	-550.00	-5.78%	9,060.00	90.00 1.00%
Total Object: 4211 - MOTOR FUELS:		6,712.38	6,541.36	2,474.15	9,520.00	8,970.00	-550.00	-5.78%	9,060.00	90.00 1.00%
Object: 4217 - CLOTHING/UNIFORM										
100-13-1000-4217	CLOTHING/UNIFORM	501.69	167.00	952.95	1,225.00	800.00	-425.00	-34.69%	800.00	0.00 0.00%
Total Object: 4217 - CLOTHING/UNIFORM:		501.69	167.00	952.95	1,225.00	800.00	-425.00	-34.69%	800.00	0.00 0.00%
Object: 4231 - SMALL TOOLS										
100-13-1000-4231	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4231 - SMALL TOOLS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4280 - CAPITAL OUTLAY <\$5,000										
100-13-1000-4280	CAPITAL OUTLAY <\$5,000	0.00	595.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:		0.00	595.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 4200 - COMMODITIES:		8,449.72	7,838.04	4,346.54	11,645.00	10,770.00	-875.00	-7.51%	10,860.00	90.00 0.84%
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
100-13-1000-4300	PROF SERVICES	179,489.49	169,499.92	48,987.12	175,000.00	180,250.00	5,250.00	3.00%	190,000.00	9,750.00 5.41%
100-13-1030-4300	PROF SERVICES	1,370.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2	
					Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1	%
					2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)	
					2025	2026			2027 FALL 2025		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity Through May							
100-13-1045-4300	PROF SERVICES	1,836.75	5,918.50	24.00	1,900.00	2,000.00	100.00	5.26%	2,000.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	182,696.70	175,418.42	49,011.12	176,900.00	182,250.00	5,350.00	3.02%	192,000.00	9,750.00	5.35%
	Object: 4302 - LEGAL SERVICE										
100-13-1000-4302	LEGAL SERVICE	856.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	856.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4305 - FEES FOR SERVICE										
100-13-1000-4305	FEES FOR SERVICE	72.06	392.90	125.59	100.00	400.00	300.00	300.00%	400.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	72.06	392.90	125.59	100.00	400.00	300.00	300.00%	400.00	0.00	0.00%
	Object: 4309 - CREDIT CARD FEES										
100-13-1000-4309	CREDIT CARD FEES	153,043.21	265,201.73	129,803.49	157,000.00	0.00	-157,000.00	-100.00%	0.00	0.00	0.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Department Request	0.00	0.00	162,370.00							
2026	Remove credit card fees and charge customi	0.00	0.00	-162,370.00							
	Total Object: 4309 - CREDIT CARD FEES:	153,043.21	265,201.73	129,803.49	157,000.00	0.00	-157,000.00	-100.00%	0.00	0.00	0.00%
	Object: 4310 - COMMUNICATION										
100-13-1000-4310	COMMUNICATION	5,351.95	4,557.03	1,608.85	7,460.00	5,800.00	-1,660.00	-22.25%	5,000.00	-800.00	-13.79%
	Total Object: 4310 - COMMUNICATION:	5,351.95	4,557.03	1,608.85	7,460.00	5,800.00	-1,660.00	-22.25%	5,000.00	-800.00	-13.79%
	Object: 4321 - DATA PROCESSING										
100-13-1000-4321	DATA PROCESSING	87,300.00	96,500.00	47,958.35	115,100.00	114,300.00	-800.00	-0.70%	120,000.00	5,700.00	4.99%
	Total Object: 4321 - DATA PROCESSING:	87,300.00	96,500.00	47,958.35	115,100.00	114,300.00	-800.00	-0.70%	120,000.00	5,700.00	4.99%
	Object: 4340 - PRINTING										
100-13-1000-4340	PRINTING	1,337.00	100.00	1,288.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
	Total Object: 4340 - PRINTING:	1,337.00	100.00	1,288.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
	Object: 4341 - ADVER/PUBLISH										
100-13-1045-4341	ADVER/PUBLISH	76.44	86.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	76.44	86.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4350 - INSURANCE CHARGE										
100-13-1000-4350	INSURANCE CHARGE	800.00	1,200.00	541.65	1,300.00	4,200.00	2,900.00	223.08%	4,400.00	200.00	4.76%
	Total Object: 4350 - INSURANCE CHARGE:	800.00	1,200.00	541.65	1,300.00	4,200.00	2,900.00	223.08%	4,400.00	200.00	4.76%
	Object: 4370 - MAINT-REPAIR/EQ										
100-13-1000-4370	MAINT-REPAIR/EQ	0.00	0.00	127.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4370 - MAINT-REPAIR/EQ:	0.00	0.00	127.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
					Parent Budget	Budget		to Parent Budget	Budget		to Comparison 1 Budget
					2025 2025	2026 2026		Increase / (Decrease)	2027 2027 FALL 2025		Increase / (Decrease)
Object: 4375 - CHARGE-FLEET MNT											
100-13-1000-4375	CHARGE-FLEET MNT	14,843.98	25,190.14	9,559.59	17,600.00	23,000.00	5,400.00	30.68%	24,150.00	1,150.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		14,843.98	25,190.14	9,559.59	17,600.00	23,000.00	5,400.00	30.68%	24,150.00	1,150.00	5.00%
Object: 4401 - DUES & SUBS											
100-13-1000-4401	DUES & SUBS	430.00	827.38	2,524.55	600.00	4,400.00	3,800.00	633.33%	2,700.00	-1,700.00	-38.64%
Total Object: 4401 - DUES & SUBS:		430.00	827.38	2,524.55	600.00	4,400.00	3,800.00	633.33%	2,700.00	-1,700.00	-38.64%
Object: 4403 - TRAVEL/TRAIN/CON											
100-13-1000-4403	TRAVEL/TRAIN/CON	3,471.36	5,900.38	2,400.00	4,800.00	5,000.00	200.00	4.17%	5,000.00	0.00	0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		3,471.36	5,900.38	2,400.00	4,800.00	5,000.00	200.00	4.17%	5,000.00	0.00	0.00%
Object: 4434 - SPECIAL EVENTS											
100-13-1000-4434	SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4434 - SPECIAL EVENTS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4449 - OTHER CONTRACT											
100-13-1000-4449	OTHER CONTRACT	0.00	141.75	0.00	0.00	150.00	150.00	0.00%	150.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		0.00	141.75	0.00	0.00	150.00	150.00	0.00%	150.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		450,278.70	575,516.05	244,949.02	481,960.00	340,600.00	-141,360.00	-29.33%	354,900.00	14,300.00	4.20%
Total Department: 13 - PROTECTIVE INSPECTION:		1,392,135.41	1,564,512.81	651,907.74	1,602,905.00	1,687,370.00	84,465.00	5.27%	1,768,960.00	81,590.00	4.84%
Total Expense:		1,896,887.43	2,117,563.77	906,266.05	2,243,395.00	2,401,220.00	157,825.00	7.04%	2,511,660.00	110,440.00	4.60%
Report Total:		692,158.21	840,507.11	296,087.59	77,705.00	60,580.00	-17,125.00	-22.04%	-7,110.00	-67,690.00	-111.74%

Group Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Revenue										
Department: 10 - PLANNING & ZONING										
Category: 3310 - INTERGOVERNMENTAL										
3359 - OTHER GOV AID	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	1,255.34	255.38	5,546.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES										
3514 - PLANNING FEE	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
Total Category: 3400 - CHARGES FOR SERVICES:	14,080.75	14,120.00	11,500.00	20,800.00	21,200.00	400.00	1.92%	21,600.00	400.00	1.89%
Category: 3812 - MISCELLANEOUS										
3829 - MISC - OTHER	5,743.85	6,977.01	6,980.74	6,640.00	7,100.00	460.00	6.93%	7,200.00	100.00	1.41%
Total Category: 3812 - MISCELLANEOUS:	5,743.85	6,977.01	6,980.74	6,640.00	7,100.00	460.00	6.93%	7,200.00	100.00	1.41%
Total Department: 10 - PLANNING & ZONING:	21,079.94	21,352.39	24,026.74	27,440.00	28,300.00	860.00	3.13%	28,800.00	500.00	1.77%
Department: 13 - PROTECTIVE INSPECTION										
Category: 3030 - SPECIAL ASSESSMENTS										
3030 - S.A. - CURRENT	2,092.04	897.85	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
3031 - S.A. - DELINQ	93.08	51.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3041 - S.A. - NEW ROLL	323.39	472.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3044 - MISC PEN & INT	75.31	59.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	2,583.82	1,481.68	0.00	3,060.00	3,000.00	-60.00	-1.96%	3,000.00	0.00	0.00%
Category: 3110 - LICENSES AND PERMITS										
3110 - CONTRACT LICENSE	27,387.00	28,288.23	12,360.00	23,800.00	26,300.00	2,500.00	10.50%	26,800.00	500.00	1.90%
3139 - ELECTRICAL PERMITS	170,690.27	189,562.58	58,513.50	150,000.00	165,000.00	15,000.00	10.00%	168,300.00	3,300.00	2.00%
3140 - BUILDING PERMIT	1,504,305.85	1,728,533.56	667,393.93	1,250,000.00	1,350,000.00	100,000.00	8.00%	1,377,000.00	27,000.00	2.00%
3141 - HTG/REFR PERMIT	131,267.64	206,453.16	84,556.60	125,000.00	137,500.00	12,500.00	10.00%	140,250.00	2,750.00	2.00%
3142 - PLBG PERMIT	94,097.40	101,583.14	41,590.10	138,000.00	117,500.00	-20,500.00	-14.86%	119,800.00	2,300.00	1.96%
3143 - REINSPECTION FEE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
3144 - ANNL PLANT INSP	16,130.71	16,130.71	16,130.71	16,100.00	16,200.00	100.00	0.62%	16,400.00	200.00	1.23%
3145 - BUILDING PLAN REVIEW	540,937.45	584,881.84	261,929.87	500,000.00	540,000.00	40,000.00	8.00%	550,800.00	10,800.00	2.00%
3146 - RENTAL LICENSE	76,065.00	74,125.00	35,355.00	66,300.00	73,600.00	7,300.00	11.01%	69,000.00	-4,600.00	-6.25%
Total Category: 3110 - LICENSES AND PERMITS:	2,560,881.32	2,929,558.22	1,177,829.71	2,270,200.00	2,427,100.00	156,900.00	6.91%	2,469,350.00	42,250.00	1.74%
Category: 3400 - CHARGES FOR SERVICES										
3519 - OTHER CHARGE SVS	3,470.56	2,008.39	497.19	19,380.00	2,000.00	-17,380.00	-89.68%	2,000.00	0.00	0.00%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
3568 - FEE FOR SERVICE	1,030.00	3,670.20	0.00	1,020.00	1,400.00	380.00	37.25%	1,400.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	4,500.56	5,678.59	497.19	20,400.00	3,400.00	-17,000.00	-83.33%	3,400.00	0.00	0.00%
Total Department: 13 - PROTECTIVE INSPECTION:	2,567,965.70	2,936,718.49	1,178,326.90	2,293,660.00	2,433,500.00	139,840.00	6.10%	2,475,750.00	42,250.00	1.74%
Total Revenue:	2,589,045.64	2,958,070.88	1,202,353.64	2,321,100.00	2,461,800.00	140,700.00	6.06%	2,504,550.00	42,750.00	1.74%
Expense										
Department: 10 - PLANNING & ZONING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	344,014.56	372,494.49	160,615.17	443,400.00	467,800.00	24,400.00	5.50%	484,100.00	16,300.00	3.48%
4110 - OVERTIME F. T.	0.00	3,516.30	0.00	7,500.00	5,000.00	-2,500.00	-33.33%	5,200.00	200.00	4.00%
4120 - SAL-P.T./TEMP	17,092.80	2,934.40	4,543.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00	0.00%
4141 - PERA	26,980.80	26,749.92	12,147.42	33,900.00	35,400.00	1,500.00	4.42%	36,700.00	1,300.00	3.67%
4142 - FICA	26,567.68	27,256.35	12,206.26	34,500.00	36,100.00	1,600.00	4.64%	37,400.00	1,300.00	3.60%
4144 - HEALTH INSURANCE	48,600.00	54,000.00	24,750.00	59,400.00	64,800.00	5,400.00	9.09%	71,100.00	6,300.00	9.72%
4148 - WORKERS COMP	2,400.00	3,100.00	1,333.35	3,200.00	2,500.00	-700.00	-21.88%	2,500.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	465,655.84	490,051.46	215,595.20	581,900.00	613,700.00	31,800.00	5.46%	639,100.00	25,400.00	4.14%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	138.03	0.00	174.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	35.00	26.00	50.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
4217 - CLOTHING/UNIFORM	87.00	0.00	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
4280 - CAPITAL OUTLAY <\$5,000	0.00	585.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	260.03	611.71	224.27	250.00	350.00	100.00	40.00%	350.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	831.72	13,294.43	18,300.73	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	730.00	0.00	2,100.00	20,000.00	17,900.00	852.38%	20,000.00	0.00	0.00%
4305 - FEES FOR SERVICE	833.26	150.61	138.00	2,800.00	2,000.00	-800.00	-28.57%	2,000.00	0.00	0.00%
4310 - COMMUNICATION	1,372.50	1,611.00	774.00	1,500.00	2,350.00	850.00	56.67%	2,350.00	0.00	0.00%
4321 - DATA PROCESSING	32,400.00	35,400.00	15,166.65	36,400.00	28,200.00	-8,200.00	-22.53%	29,600.00	1,400.00	4.96%
4340 - PRINTING	55.00	407.00	67.14	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
4341 - ADVER/PUBLISH	471.38	972.92	407.35	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00	5.26%
4350 - INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	33,600.00	31,700.00	1,668.42%	35,300.00	1,700.00	5.06%
4401 - DUES & SUBS	250.00	1,475.93	618.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00	7.14%
4403 - TRAVEL/TRAIN/CON	1,426.67	5,965.20	2,075.50	5,000.00	5,000.00	0.00	0.00%	5,100.00	100.00	2.00%
4434 - SPECIAL EVENTS	95.62	680.70	199.82	1,240.00	1,250.00	10.00	0.81%	1,300.00	50.00	4.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	38,836.15	62,387.79	38,538.84	58,340.00	99,800.00	41,460.00	71.07%	103,250.00	3,450.00	3.46%
Total Department: 10 - PLANNING & ZONING:	504,752.02	553,050.96	254,358.31	640,490.00	713,850.00	73,360.00	11.45%	742,700.00	28,850.00	4.04%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Department: 13 - PROTECTIVE INSPECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	689,956.24	714,413.53	287,240.32	761,900.00	933,100.00	171,200.00	22.47%	975,400.00	42,300.00	4.53%
4110 - OVERTIME F. T.	562.41	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	0.00	43,700.00	44,000.00	300.00	0.69%	46,500.00	2,500.00	5.68%
4120 - SAL-P.T./TEMP	41,009.27	61,151.84	25,635.20	65,500.00	66,100.00	600.00	0.92%	68,500.00	2,400.00	3.63%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	4,900.00	400.00	8.89%
4141 - PERA	53,867.67	54,979.48	23,117.27	60,800.00	73,800.00	13,000.00	21.38%	77,100.00	3,300.00	4.47%
4142 - FICA	50,811.40	54,613.87	22,702.74	67,000.00	80,200.00	13,200.00	19.70%	83,800.00	3,600.00	4.49%
4144 - HEALTH INSURANCE	91,800.00	90,000.00	41,250.00	99,000.00	122,400.00	23,400.00	23.64%	134,300.00	11,900.00	9.72%
4148 - WORKERS COMP	5,400.00	6,000.00	2,666.65	6,400.00	6,900.00	500.00	7.81%	7,500.00	600.00	8.70%
Total Category: 4100 - PERSONAL SERVICES:	933,406.99	981,158.72	402,612.18	1,109,300.00	1,336,000.00	226,700.00	20.44%	1,403,200.00	67,200.00	5.03%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	664.87	37.05	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	570.78	497.15	919.44	400.00	1,000.00	600.00	150.00%	1,000.00	0.00	0.00%
4211 - MOTOR FUELS	6,712.38	6,541.36	2,474.15	9,520.00	8,970.00	-550.00	-5.78%	9,060.00	90.00	1.00%
4217 - CLOTHING/UNIFORM	501.69	167.00	952.95	1,225.00	800.00	-425.00	-34.69%	800.00	0.00	0.00%
4231 - SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4280 - CAPITAL OUTLAY <\$5,000	0.00	595.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	8,449.72	7,838.04	4,346.54	11,645.00	10,770.00	-875.00	-7.51%	10,860.00	90.00	0.84%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	182,696.70	175,418.42	49,011.12	176,900.00	182,250.00	5,350.00	3.02%	192,000.00	9,750.00	5.35%
4302 - LEGAL SERVICE	856.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	72.06	392.90	125.59	100.00	400.00	300.00	300.00%	400.00	0.00	0.00%
4309 - CREDIT CARD FEES	153,043.21	265,201.73	129,803.49	157,000.00	0.00	-157,000.00	-100.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	5,351.95	4,557.03	1,608.85	7,460.00	5,800.00	-1,660.00	-22.25%	5,000.00	-800.00	-13.79%
4321 - DATA PROCESSING	87,300.00	96,500.00	47,958.35	115,100.00	114,300.00	-800.00	-0.70%	120,000.00	5,700.00	4.99%
4340 - PRINTING	1,337.00	100.00	1,288.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
4341 - ADVER/PUBLISH	76.44	86.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	800.00	1,200.00	541.65	1,300.00	4,200.00	2,900.00	223.08%	4,400.00	200.00	4.76%
4370 - MAINT-REPAIR/EQ	0.00	0.00	127.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	14,843.98	25,190.14	9,559.59	17,600.00	23,000.00	5,400.00	30.68%	24,150.00	1,150.00	5.00%
4401 - DUES & SUBS	430.00	827.38	2,524.55	600.00	4,400.00	3,800.00	633.33%	2,700.00	-1,700.00	-38.64%
4403 - TRAVEL/TRAIN/CON	3,471.36	5,900.38	2,400.00	4,800.00	5,000.00	200.00	4.17%	5,000.00	0.00	0.00%
4434 - SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
4449 - OTHER CONTRACT	0.00	141.75	0.00	0.00	150.00	150.00	0.00%	150.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	450,278.70	575,516.05	244,949.02	481,960.00	340,600.00	-141,360.00	-29.33%	354,900.00	14,300.00	4.20%
Total Department: 13 - PROTECTIVE INSPECTION:	1,392,135.41	1,564,512.81	651,907.74	1,602,905.00	1,687,370.00	84,465.00	5.27%	1,768,960.00	81,590.00	4.84%
Total Expense:	1,896,887.43	2,117,563.77	906,266.05	2,243,395.00	2,401,220.00	157,825.00	7.04%	2,511,660.00	110,440.00	4.60%
Report Total:	692,158.21	840,507.11	296,087.59	77,705.00	60,580.00	-17,125.00	-22.04%	-7,110.00	-67,690.00	-111.74%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
100 - GENERAL FUND	692,158.21	840,507.11	296,087.59	77,705.00	60,580.00	-17,125.00	-22.04%	-7,110.00	-67,690.00	-111.74%
Report Total:	692,158.21	840,507.11	296,087.59	77,705.00	60,580.00	-17,125.00	-22.04%	-7,110.00	-67,690.00	-111.74%

Budget Comparison Report

Account Detail

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Revenue											
Department: 41 - PARKS MAINTENANCE											
Category: 3310 - INTERGOVERNMENTAL											
Object: 3324 - STATE GRANTS											
100-41-1500-3324	STATE GRANTS	525.22	0.00	0.00	26,400.00	0.00	-26,400.00	-100.00%	0.00	0.00	0.00%
	Total Object: 3324 - STATE GRANTS:	525.22	0.00	0.00	26,400.00	0.00	-26,400.00	-100.00%	0.00	0.00	0.00%
Object: 3339 - OTHER MN AID											
100-41-1500-3339	OTHER MN AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3339 - OTHER MN AID:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3349 - COUNTY AID											
100-41-1500-3349	COUNTY AID	0.00	21,605.19	0.00	0.00	15,000.00	15,000.00	0.00%	15,300.00	300.00	2.00%
	Total Object: 3349 - COUNTY AID:	0.00	21,605.19	0.00	0.00	15,000.00	15,000.00	0.00%	15,300.00	300.00	2.00%
	Total Category: 3310 - INTERGOVERNMENTAL:	525.22	21,605.19	0.00	26,400.00	15,000.00	-11,400.00	-43.18%	15,300.00	300.00	2.00%
Category: 3400 - CHARGES FOR SERVICES											
Object: 3549 - MISC PUBLIC WORK											
100-41-1500-3549	MISC PUBLIC WORK	2,632.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3549 - MISC PUBLIC WORK:	2,632.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3400 - CHARGES FOR SERVICES:	2,632.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
Object: 3812 - DONATE & CONTRI											
100-41-1500-3812	DONATE & CONTRI	6,989.31	11,000.00	5,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3812 - DONATE & CONTRI:	6,989.31	11,000.00	5,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3816 - REFUND & REIMBRS											
100-41-1500-3816	REFUND & REIMBRS	0.00	219.66	88.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3816 - REFUND & REIMBRS:	0.00	219.66	88.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3829 - MISC - OTHER											
100-41-1500-3829	MISC - OTHER	5,131.00	10,500.00	8,050.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00	0.00%
	Total Object: 3829 - MISC - OTHER:	5,131.00	10,500.00	8,050.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00	0.00%
	Total Category: 3812 - MISCELLANEOUS:	12,120.31	21,719.66	13,138.58	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00	0.00%
	Total Department: 41 - PARKS MAINTENANCE:	15,277.53	43,324.85	13,138.58	26,400.00	20,000.00	-6,400.00	-24.24%	20,300.00	300.00	1.50%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
Account Number				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Department: 51 - RECREATION PROGRAMS											
Category: 3400 - CHARGES FOR SERVICES											
Object: 3561 - ADMISSIONS											
100-51-2300-3561	ADMISSIONS	14,608.98	32,404.56	13,583.35	30,200.00	31,000.00	800.00	2.65%	33,000.00	2,000.00	6.45%
Total Object: 3561 - ADMISSIONS:		14,608.98	32,404.56	13,583.35	30,200.00	31,000.00	800.00	2.65%	33,000.00	2,000.00	6.45%
Object: 3563 - SUPERVISED PLAYGROUNDS											
100-51-2300-3563	SUPERVISED PLAYGROUNDS	135,904.00	192,125.00	4,425.00	206,430.00	300,000.00	93,570.00	45.33%	310,000.00	10,000.00	3.33%
Total Object: 3563 - SUPERVISED PLAYGROUNDS:		135,904.00	192,125.00	4,425.00	206,430.00	300,000.00	93,570.00	45.33%	310,000.00	10,000.00	3.33%
Object: 3567 - EDUCATIONAL LESSONS											
100-51-2300-3567	LESSONS	8,050.00	10,079.00	4,410.00	9,000.00	12,000.00	3,000.00	33.33%	14,000.00	2,000.00	16.67%
Total Object: 3567 - EDUCATIONAL LESSONS:		8,050.00	10,079.00	4,410.00	9,000.00	12,000.00	3,000.00	33.33%	14,000.00	2,000.00	16.67%
Object: 3569 - LEAGUE FEES											
100-51-2300-3569	LEAGUE FEE	3,500.00	13,370.00	4,004.00	13,160.00	12,000.00	-1,160.00	-8.81%	13,000.00	1,000.00	8.33%
Total Object: 3569 - LEAGUE FEES:		3,500.00	13,370.00	4,004.00	13,160.00	12,000.00	-1,160.00	-8.81%	13,000.00	1,000.00	8.33%
Object: 3571 - CONCESSION SALES											
100-51-2300-3571	CONCESSION SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3571 - CONCESSION SALES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3575 - SPECIAL EVENTS											
100-51-2300-3575	PROGRAMS-SPECIAL	26,545.98	32,358.50	6,305.00	39,000.00	39,000.00	0.00	0.00%	40,000.00	1,000.00	2.56%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Adventure Camp	0.00	0.00	-23,800.00							
2026	Conservative budgeting	0.00	0.00	2,300.00							
2026	Election	0.00	0.00	-1,250.00							
2026	MEA	0.00	0.00	-3,750.00							
2026	Spring Break	0.00	0.00	-6,250.00							
2026	Winter Break	0.00	0.00	-6,250.00							
Total Object: 3575 - SPECIAL EVENTS:		26,545.98	32,358.50	6,305.00	39,000.00	39,000.00	0.00	0.00%	40,000.00	1,000.00	2.56%
Object: 3580 - FACILITY USE											
100-51-2300-3580	FACILITY USE	78,890.51	129,583.57	65,474.64	149,000.00	152,600.00	3,600.00	2.42%	153,000.00	400.00	0.26%
Total Object: 3580 - FACILITY USE:		78,890.51	129,583.57	65,474.64	149,000.00	152,600.00	3,600.00	2.42%	153,000.00	400.00	0.26%
Total Category: 3400 - CHARGES FOR SERVICES:		267,499.47	409,920.63	98,201.99	446,790.00	546,600.00	99,810.00	22.34%	563,000.00	16,400.00	3.00%
Category: 3812 - MISCELLANEOUS											
Object: 3812 - DONATE & CONTRI											
100-51-2300-3812	DONATE & CONTRI	2,000.00	2,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3812 - DONATE & CONTRI:		2,000.00	2,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Budget	to Parent	%	Budget	to Comparison 1		
				Budget	Budget			Budget		
				2025	2026	Increase /		2027	Increase /	
				2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number				2023	2024	2025				
				Total Activity	Total Activity	YTD Activity				
						Through May				
Object: 3813 - SALE OF GOODS										
100-51-2300-3813	SALE OF GOODS	400.00	700.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3813 - SALE OF GOODS:		400.00	700.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3814 - RENTAL INCOME										
100-51-2300-3814	RENTAL INCOME	7,274.77	5,440.01	700.00	7,500.00	7,700.00	2.67%	7,800.00	100.00	1.30%
Total Object: 3814 - RENTAL INCOME:		7,274.77	5,440.01	700.00	7,500.00	7,700.00	2.67%	7,800.00	100.00	1.30%
Total Category: 3812 - MISCELLANEOUS:		9,674.77	8,640.01	700.00	7,500.00	7,700.00	2.67%	7,800.00	100.00	1.30%
Total Department: 51 - RECREATION PROGRAMS:		277,174.24	418,560.64	98,901.99	454,290.00	554,300.00	22.01%	570,800.00	16,500.00	2.98%
Total Revenue:		292,451.77	461,885.49	112,040.57	480,690.00	574,300.00	19.47%	591,100.00	16,800.00	2.93%
Expense										
Department: 41 - PARKS MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
100-41-1500-4100	SALARY-FULL TIME	871,245.28	935,789.42	401,328.89	1,054,200.00	1,118,400.00	6.09%	1,160,700.00	42,300.00	3.78%
100-41-1501-4100	SALARY-FULL TIME	799.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4100 - SALARY-FULL TIME:		872,044.90	935,789.42	401,328.89	1,054,200.00	1,118,400.00	6.09%	1,160,700.00	42,300.00	3.78%
Object: 4110 - OVERTIME F. T.										
100-41-1500-4110	OVERTIME F. T.	43,600.85	45,035.15	7,108.52	22,400.00	47,700.00	112.95%	48,600.00	900.00	1.89%
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2026		BA-OT for events and weekend work	0.00	0.00	24,000.00					
2026		Original	0.00	0.00	23,700.00					
Total Object: 4110 - OVERTIME F. T.:			43,600.85	45,035.15	7,108.52	22,400.00	47,700.00	25,300.00	112.95%	48,600.00
								900.00		1.89%
Object: 4115 - REGULAR-P/T REG STATUS										
100-41-1500-4115	REGULAR-P/T REG STATUS	1,151.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4115 - REGULAR-P/T REG STATUS:		1,151.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4120 - SAL-P.T./TEMP										
100-41-1500-4120	SAL-P.T./TEMP	149,371.01	154,490.61	15,159.50	154,000.00	228,800.00	48.57%	236,500.00	7,700.00	3.37%
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2026		BA-3 6-month positions	0.00	0.00	66,000.00					
2026		Original	0.00	0.00	162,800.00					
100-41-1501-4120	SAL-P.T./TEMP	0.00	1,681.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1516-4120	SAL-P.T./TEMP	0.00	0.00	0.00	19,100.00	19,000.00	-0.52%	19,700.00	700.00	3.68%
Total Object: 4120 - SAL-P.T./TEMP:		149,371.01	156,171.61	15,159.50	173,100.00	247,800.00	43.15%	256,200.00	8,400.00	3.39%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4121 - O.T. - P.T./TEMP											
100-41-1500-4121	O.T. - P.T./TEMP	51.00	435.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4121 - O.T. - P.T./TEMP:	51.00	435.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-41-1500-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	5,800.00	5,800.00	0.00%	6,100.00	300.00	5.17%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	5,800.00	5,800.00	0.00%	6,100.00	300.00	5.17%
Object: 4141 - PERA											
100-41-1500-4141	PERA	67,265.69	74,259.78	31,293.30	87,500.00	92,700.00	5,200.00	5.94%	96,400.00	3,700.00	3.99%
100-41-1501-4141	PERA	59.97	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4141 - PERA:	67,325.66	74,259.78	31,293.30	87,500.00	92,700.00	5,200.00	5.94%	96,400.00	3,700.00	3.99%
Object: 4142 - FICA											
100-41-1500-4142	FICA	73,308.67	77,694.81	29,568.83	94,000.00	100,000.00	6,000.00	6.38%	103,600.00	3,600.00	3.60%
100-41-1501-4142	FICA	53.87	128.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1516-4142	FICA	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
	Total Object: 4142 - FICA:	73,362.54	77,823.41	29,568.83	95,500.00	101,500.00	6,000.00	6.28%	105,100.00	3,600.00	3.55%
Object: 4144 - HEALTH INSURANCE											
100-41-1500-4144	HEALTH INSURANCE	118,300.00	142,800.00	65,416.65	157,000.00	171,400.00	14,400.00	9.17%	172,300.00	900.00	0.53%
	Total Object: 4144 - HEALTH INSURANCE:	118,300.00	142,800.00	65,416.65	157,000.00	171,400.00	14,400.00	9.17%	172,300.00	900.00	0.53%
Object: 4148 - WORKERS COMP											
100-41-1500-4148	WORKERS COMP	62,025.00	82,200.00	36,250.00	87,000.00	76,900.00	-10,100.00	-11.61%	75,300.00	-1,600.00	-2.08%
100-41-1516-4148	WORKERS COMP	1,100.00	1,300.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,200.00	100.00	9.09%
	Total Object: 4148 - WORKERS COMP:	63,125.00	83,500.00	36,250.00	87,000.00	78,000.00	-9,000.00	-10.34%	76,500.00	-1,500.00	-1.92%
	Total Category: 4100 - PERSONAL SERVICES:	1,388,332.60	1,515,814.37	586,125.69	1,676,700.00	1,863,300.00	186,600.00	11.13%	1,921,900.00	58,600.00	3.14%
Category: 4200 - COMMODITIES											
Object: 4209 - OP SUPPLIES-CLEN											
100-41-1500-4209	OP SUPPLIES-CLEN	163.09	1,195.54	241.41	1,960.00	2,010.00	50.00	2.55%	2,060.00	50.00	2.49%
	Total Object: 4209 - OP SUPPLIES-CLEN:	163.09	1,195.54	241.41	1,960.00	2,010.00	50.00	2.55%	2,060.00	50.00	2.49%
Object: 4210 - OP SUPPLY-OTHER											
100-41-1500-4210	OP SUPPLY-OTHER	69,210.29	71,410.19	36,474.04	79,520.00	81,510.00	1,990.00	2.50%	83,500.00	1,990.00	2.44%
100-41-1516-4210	OP SUPPLY-OTHER	14,110.63	16,762.44	12,210.61	27,090.00	27,700.00	610.00	2.25%	28,450.00	750.00	2.71%
	Total Object: 4210 - OP SUPPLY-OTHER:	83,320.92	88,172.63	48,684.65	106,610.00	109,210.00	2,600.00	2.44%	111,950.00	2,740.00	2.51%
Object: 4211 - MOTOR FUELS											
100-41-1500-4211	MOTOR FUELS	49,086.46	46,381.56	10,686.44	54,640.00	55,350.00	710.00	1.30%	55,900.00	550.00	0.99%
	Total Object: 4211 - MOTOR FUELS:	49,086.46	46,381.56	10,686.44	54,640.00	55,350.00	710.00	1.30%	55,900.00	550.00	0.99%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4212 - LUB/ADD											
100-41-1500-4212	LUB/ADD	599.50	758.87	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
	Total Object: 4212 - LUB/ADD:	599.50	758.87	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
Object: 4216 - FERTILIZER/CHEM											
100-41-1500-4216	FERTILIZER/CHEM	38,362.24	47,439.24	17,960.62	52,000.00	53,300.00	1,300.00	2.50%	54,600.00	1,300.00	2.44%
100-41-1516-4216	FERTILIZER/CHEM	0.00	1,235.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4216 - FERTILIZER/CHEM:	38,362.24	48,674.84	17,960.62	52,000.00	53,300.00	1,300.00	2.50%	54,600.00	1,300.00	2.44%
Object: 4217 - CLOTHING/UNIFORM											
100-41-1500-4217	CLOTHING/UNIFORM	4,292.21	5,154.23	2,095.55	8,500.00	8,710.00	210.00	2.47%	8,920.00	210.00	2.41%
100-41-1516-4217	CLOTHING/UNIFORM	0.00	16.00	314.90	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4217 - CLOTHING/UNIFORM:	4,292.21	5,170.23	2,410.45	8,500.00	8,710.00	210.00	2.47%	8,920.00	210.00	2.41%
Object: 4231 - SMALL TOOLS											
100-41-1500-4231	SMALL TOOLS	826.14	1,413.01	210.39	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
100-41-1516-4231	SMALL TOOLS	0.00	869.45	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
	Total Object: 4231 - SMALL TOOLS:	826.14	2,282.46	210.39	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-41-1500-4270	OP SUP-VEH/EQ	2,525.25	357.66	330.16	8,960.00	9,180.00	220.00	2.46%	9,400.00	220.00	2.40%
	Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:	2,525.25	357.66	330.16	8,960.00	9,180.00	220.00	2.46%	9,400.00	220.00	2.40%
Object: 4271 - OP SUP-OTHER IMP											
100-41-1500-4271	OP SUP-OTHER IMP	16,573.80	11,651.93	5,420.23	19,260.00	19,740.00	480.00	2.49%	20,220.00	480.00	2.43%
	Total Object: 4271 - OP SUP-OTHER IMP:	16,573.80	11,651.93	5,420.23	19,260.00	19,740.00	480.00	2.49%	20,220.00	480.00	2.43%
Object: 4272 - OP SUP-BUILDINGS											
100-41-1500-4272	OP SUP-BUILDINGS	5,286.91	8,490.42	1,708.95	5,670.00	5,810.00	140.00	2.47%	8,920.00	3,110.00	53.53%
	Total Object: 4272 - OP SUP-BUILDINGS:	5,286.91	8,490.42	1,708.95	5,670.00	5,810.00	140.00	2.47%	8,920.00	3,110.00	53.53%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-41-1500-4280	CAPITAL OUTLAY <\$5,000	6,886.00	5,239.78	0.00	3,190.00	3,270.00	80.00	2.51%	3,350.00	80.00	2.45%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	6,886.00	5,239.78	0.00	3,190.00	3,270.00	80.00	2.51%	3,350.00	80.00	2.45%
	Total Category: 4200 - COMMODITIES:	207,922.52	218,375.92	87,653.30	262,130.00	267,960.00	5,830.00	2.22%	276,740.00	8,780.00	3.28%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-41-1500-4300	PROF SERVICES	7,390.51	1,984.37	73.42	2,570.00	2,630.00	60.00	2.33%	2,690.00	60.00	2.28%
100-41-1516-4300	PROF SERVICES	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	7,490.51	1,984.37	73.42	2,570.00	2,630.00	60.00	2.33%	2,690.00	60.00	2.28%
Object: 4301 - ENGINEERING SVS											
100-41-1500-4301	ENGINEERING SVS	0.00	0.00	0.00	2,260.00	2,320.00	60.00	2.65%	2,380.00	60.00	2.59%
	Total Object: 4301 - ENGINEERING SVS:	0.00	0.00	0.00	2,260.00	2,320.00	60.00	2.65%	2,380.00	60.00	2.59%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	
					Parent Budget		%			%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May			
Object: 4305 - FEES FOR SERVICE										
100-41-1500-4305	FEES FOR SERVICE	26,442.60	24,000.26	9,224.54	32,960.00	48,590.00	15,630.00	47.42%	66,400.00	36.65%
Budget Notes										
Budget Code		Description								
2027 FALL 2025		Increased amount from 2026, with 3% increase for 2027								
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2026		BA-tree work in parks	0.00	0.00	30,000.00					
2026		Original	0.00	0.00	33,590.00					
2026		Reduce BA by 50%	0.00	0.00	-15,000.00					
Total Object: 4305 - FEES FOR SERVICE:		26,442.60	24,000.26	9,224.54	32,960.00	48,590.00	15,630.00	47.42%	66,400.00	36.65%
Object: 4310 - COMMUNICATION										
100-41-1500-4310	COMMUNICATION	11,181.81	11,149.06	5,072.37	8,450.00	8,660.00	210.00	2.49%	8,870.00	2.42%
Total Object: 4310 - COMMUNICATION:		11,181.81	11,149.06	5,072.37	8,450.00	8,660.00	210.00	2.49%	8,870.00	2.42%
Object: 4311 - POSTAGE										
100-41-1500-4311	POSTAGE	30.00	20.60	6.75	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4311 - POSTAGE:		30.00	20.60	6.75	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 4321 - DATA PROCESSING										
100-41-1500-4321	DATA PROCESSING	55,100.00	65,300.00	24,375.00	58,500.00	76,800.00	18,300.00	31.28%	80,600.00	4.95%
Total Object: 4321 - DATA PROCESSING:		55,100.00	65,300.00	24,375.00	58,500.00	76,800.00	18,300.00	31.28%	80,600.00	4.95%
Object: 4350 - INSURANCE CHARGE										
100-41-1500-4350	INSURANCE CHARGE	37,900.00	56,900.00	26,083.35	62,600.00	63,500.00	900.00	1.44%	66,700.00	5.04%
Total Object: 4350 - INSURANCE CHARGE:		37,900.00	56,900.00	26,083.35	62,600.00	63,500.00	900.00	1.44%	66,700.00	5.04%
Object: 4360 - UTILITIES										
100-41-1500-4360	UTILITIES	45,363.96	40,616.67	18,927.50	56,000.00	57,400.00	1,400.00	2.50%	59,080.00	2.93%
Total Object: 4360 - UTILITIES:		45,363.96	40,616.67	18,927.50	56,000.00	57,400.00	1,400.00	2.50%	59,080.00	2.93%
Object: 4370 - MAINT-REPAIR/EQ										
100-41-1500-4370	MAINT-REPAIR/EQ	7,074.70	2,230.42	27.23	12,360.00	12,670.00	310.00	2.51%	12,980.00	2.45%
Total Object: 4370 - MAINT-REPAIR/EQ:		7,074.70	2,230.42	27.23	12,360.00	12,670.00	310.00	2.51%	12,980.00	2.45%
Object: 4371 - MAINT-REPAIR/OTH										
100-41-1500-4371	MAINT-REPAIR/OTH	17,557.12	1,000.00	0.00	26,470.00	27,130.00	660.00	2.49%	27,790.00	2.43%
Total Object: 4371 - MAINT-REPAIR/OTH:		17,557.12	1,000.00	0.00	26,470.00	27,130.00	660.00	2.49%	27,790.00	2.43%
Object: 4372 - MAINT-REPAIR/BLD										
100-41-1500-4372	MAINT-REPAIR/BLD	19,809.47	15,857.43	9,600.78	11,000.00	11,280.00	280.00	2.55%	11,560.00	2.48%
Total Object: 4372 - MAINT-REPAIR/BLD:		19,809.47	15,857.43	9,600.78	11,000.00	11,280.00	280.00	2.55%	11,560.00	2.48%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-41-1500-4373	BUILDING MAINTENANCE LABO	0.00	8,385.00	4,041.65	9,700.00	15,300.00	5,600.00	57.73%	16,100.00	800.00	5.23%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		0.00	8,385.00	4,041.65	9,700.00	15,300.00	5,600.00	57.73%	16,100.00	800.00	5.23%
Object: 4375 - CHARGE-FLEET MNT											
100-41-1500-4375	CHARGE-FLEET MNT	185,824.24	194,822.26	85,319.65	186,400.00	195,720.00	9,320.00	5.00%	205,510.00	9,790.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		185,824.24	194,822.26	85,319.65	186,400.00	195,720.00	9,320.00	5.00%	205,510.00	9,790.00	5.00%
Object: 4380 - RENTAL/LEASE											
100-41-1500-4380	RENTAL/LEASE	54,811.57	60,554.61	11,474.11	84,970.00	84,970.00	0.00	0.00%	84,970.00	0.00	0.00%
Budget Notes											
Budget Code		Description									
2026		We will need the increase from 2025 to continue moving forward.									
2027 FALL 2025		We will need to keep the budget increase from 2025 moving forward.									
Total Object: 4380 - RENTAL/LEASE:		54,811.57	60,554.61	11,474.11	84,970.00	84,970.00	0.00	0.00%	84,970.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
100-41-1500-4401	DUES & SUBS	238.40	338.23	180.00	510.00	520.00	10.00	1.96%	530.00	10.00	1.92%
100-41-1516-4401	DUES & SUBS	138.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		376.40	338.23	180.00	510.00	520.00	10.00	1.96%	530.00	10.00	1.92%
Object: 4403 - TRAVEL/TRAIN/CON											
100-41-1500-4403	TRAVEL/TRAIN/CON	10,235.12	11,394.60	6,173.00	20,730.00	21,250.00	520.00	2.51%	21,770.00	520.00	2.45%
100-41-1516-4403	TRAVEL/TRAIN/CON	189.00	10.00	357.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		10,424.12	11,404.60	6,530.00	20,730.00	21,250.00	520.00	2.51%	21,770.00	520.00	2.45%
Object: 4405 - CLEAN/WASTE REMV											
100-41-1500-4405	CLEAN/WASTE REMV	20,211.24	21,959.91	7,618.27	21,220.00	21,200.00	-20.00	-0.09%	21,750.00	550.00	2.59%
Total Object: 4405 - CLEAN/WASTE REMV:		20,211.24	21,959.91	7,618.27	21,220.00	21,200.00	-20.00	-0.09%	21,750.00	550.00	2.59%
Object: 4449 - OTHER CONTRACT											
100-41-1500-4449	OTHER CONTRACT	0.00	587.25	50.62	1,540.00	1,580.00	40.00	2.60%	1,620.00	40.00	2.53%
Total Object: 4449 - OTHER CONTRACT:		0.00	587.25	50.62	1,540.00	1,580.00	40.00	2.60%	1,620.00	40.00	2.53%
Total Category: 4300 - CONTRACTUAL SERVICES:		499,597.74	517,110.67	208,605.24	598,240.00	651,520.00	53,280.00	8.91%	691,300.00	39,780.00	6.11%
Category: 4500 - CAPITAL OUTLAY											
Object: 4540 - OTHER CAP OUTLAY											
100-41-1500-4540	OTHER CAP OUTLAY	0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4540 - OTHER CAP OUTLAY:		0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 41 - PARKS MAINTENANCE:		2,095,852.86	2,269,129.73	882,384.23	2,537,070.00	2,782,780.00	245,710.00	9.68%	2,889,940.00	107,160.00	3.85%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Budget	to Parent	%	Budget	to Comparison 1	%	
					Budget	Budget			Budget		
					2025	2026	Increase /		2027	Increase /	
					2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity				
							Through May				
Department: 51 - RECREATION PROGRAMS											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-51-2300-4100	SALARY-FULL TIME	189,937.34	205,543.00	111,667.88	292,700.00	318,000.00	25,300.00	8.64%	329,800.00	11,800.00	3.71%
Total Object: 4100 - SALARY-FULL TIME:		189,937.34	205,543.00	111,667.88	292,700.00	318,000.00	25,300.00	8.64%	329,800.00	11,800.00	3.71%
Object: 4115 - REGULAR-P/T REG STATUS											
100-51-2300-4115	REGULAR-P/T REG STATUS	11,501.13	29,433.69	6,190.09	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
Total Object: 4115 - REGULAR-P/T REG STATUS:		11,501.13	29,433.69	6,190.09	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
Object: 4116 - O/T -P/T REG. STATUS											
100-51-2300-4116	O/T -P/T REG. STATUS	148.98	886.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4116 - O/T -P/T REG. STATUS:		148.98	886.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4120 - SAL-P.T./TEMP											
100-51-2300-4120	SAL-P.T./TEMP	152,307.99	210,038.43	15,791.67	209,100.00	254,000.00	44,900.00	21.47%	267,000.00	13,000.00	5.12%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		Increase-revenue offset	0.00	0.00	44,900.00						
2026		Original	0.00	0.00	209,100.00						
Total Object: 4120 - SAL-P.T./TEMP:		152,307.99	210,038.43	15,791.67	209,100.00	254,000.00	44,900.00	21.47%	267,000.00	13,000.00	5.12%
Object: 4121 - O.T. - P.T./TEMP											
100-51-2300-4121	O.T. - P.T./TEMP	7,567.09	12,789.82	544.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4121 - O.T. - P.T./TEMP:		7,567.09	12,789.82	544.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
100-51-2300-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%	2,800.00	200.00	7.69%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%	2,800.00	200.00	7.69%
Object: 4141 - PERA											
100-51-2300-4141	PERA	15,700.33	19,967.10	8,930.31	23,300.00	25,300.00	2,000.00	8.58%	26,200.00	900.00	3.56%
Total Object: 4141 - PERA:		15,700.33	19,967.10	8,930.31	23,300.00	25,300.00	2,000.00	8.58%	26,200.00	900.00	3.56%
Object: 4142 - FICA											
100-51-2300-4142	FICA	26,601.17	33,677.18	9,959.43	39,800.00	45,100.00	5,300.00	13.32%	47,200.00	2,100.00	4.66%
Total Object: 4142 - FICA:		26,601.17	33,677.18	9,959.43	39,800.00	45,100.00	5,300.00	13.32%	47,200.00	2,100.00	4.66%
Object: 4144 - HEALTH INSURANCE											
100-51-2300-4144	HEALTH INSURANCE	25,900.00	28,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%
Total Object: 4144 - HEALTH INSURANCE:		25,900.00	28,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 4147 - UNEMPLOYMENT											
100-51-2300-4147	UNEMPLOYMENT	616.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	616.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4148 - WORKERS COMP											
100-51-2300-4148	WORKERS COMP	18,600.00	26,200.00	12,708.35	30,500.00	29,300.00	-1,200.00	-3.93%	31,500.00	2,200.00	7.51%
	Total Object: 4148 - WORKERS COMP:	18,600.00	26,200.00	12,708.35	30,500.00	29,300.00	-1,200.00	-3.93%	31,500.00	2,200.00	7.51%
	Total Category: 4100 - PERSONAL SERVICES:	448,880.65	567,335.86	184,500.96	657,300.00	741,800.00	84,500.00	12.86%	777,500.00	35,700.00	4.81%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-51-2300-4200	OFFICE SUPPLIES	656.32	388.42	231.53	930.00	950.00	20.00	2.15%	950.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	656.32	388.42	231.53	930.00	950.00	20.00	2.15%	950.00	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER											
100-51-2300-4210	OP SUPPLY-OTHER	7,085.80	6,412.70	5,630.82	6,100.00	6,250.00	150.00	2.46%	6,400.00	150.00	2.40%
	Total Object: 4210 - OP SUPPLY-OTHER:	7,085.80	6,412.70	5,630.82	6,100.00	6,250.00	150.00	2.46%	6,400.00	150.00	2.40%
Object: 4211 - MOTOR FUELS											
100-51-2300-4211	MOTOR FUELS	1,117.51	954.65	913.10	2,000.00	1,760.00	-240.00	-12.00%	1,770.00	10.00	0.57%
	Total Object: 4211 - MOTOR FUELS:	1,117.51	954.65	913.10	2,000.00	1,760.00	-240.00	-12.00%	1,770.00	10.00	0.57%
Object: 4217 - CLOTHING/UNIFORM											
100-51-2300-4217	CLOTHING/UNIFORM	925.53	1,117.00	0.00	1,300.00	1,330.00	30.00	2.31%	1,370.00	40.00	3.01%
	Total Object: 4217 - CLOTHING/UNIFORM:	925.53	1,117.00	0.00	1,300.00	1,330.00	30.00	2.31%	1,370.00	40.00	3.01%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
100-51-2300-4280	CAPITAL OUTLAY <\$5,000	1,976.55	3,334.73	2,833.20	2,060.00	3,000.00	940.00	45.63%	3,000.00	0.00	0.00%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	1,976.55	3,334.73	2,833.20	2,060.00	3,000.00	940.00	45.63%	3,000.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	11,761.71	12,207.50	9,608.65	12,390.00	13,290.00	900.00	7.26%	13,490.00	200.00	1.50%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-51-2300-4300	PROF SERVICES	1,462.50	1,300.00	0.00	3,100.00	0.00	-3,100.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	1,462.50	1,300.00	0.00	3,100.00	0.00	-3,100.00	-100.00%	0.00	0.00	0.00%
Object: 4303 - INSTRUCTORS											
100-51-2300-4303	INSTRUCTORS	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%
	Total Object: 4303 - INSTRUCTORS:	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%
Object: 4305 - FEES FOR SERVICE											
100-51-2300-4305	FEES FOR SERVICE	465.92	1,039.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	465.92	1,039.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4309 - CREDIT CARD FEES											
100-51-2300-4309	CREDIT CARD FEES	14,773.32	24,271.54	3,205.95	4,400.00	4,500.00	100.00	2.27%	4,600.00	100.00	2.22%
	Total Object: 4309 - CREDIT CARD FEES:	14,773.32	24,271.54	3,205.95	4,400.00	4,500.00	100.00	2.27%	4,600.00	100.00	2.22%
Object: 4310 - COMMUNICATION											
100-51-2300-4310	COMMUNICATION	1,632.57	1,498.50	611.14	2,400.00	1,620.00	-780.00	-32.50%	1,700.00	80.00	4.94%
	Total Object: 4310 - COMMUNICATION:	1,632.57	1,498.50	611.14	2,400.00	1,620.00	-780.00	-32.50%	1,700.00	80.00	4.94%
Object: 4311 - POSTAGE											
100-51-2300-4311	POSTAGE	12.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4311 - POSTAGE:	12.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
100-51-2300-4321	DATA PROCESSING	29,100.00	34,900.00	17,708.35	42,500.00	42,100.00	-400.00	-0.94%	44,200.00	2,100.00	4.99%
	Total Object: 4321 - DATA PROCESSING:	29,100.00	34,900.00	17,708.35	42,500.00	42,100.00	-400.00	-0.94%	44,200.00	2,100.00	4.99%
Object: 4340 - PRINTING											
100-51-2300-4340	PRINTING	0.00	0.00	1,476.00	2,060.00	0.00	-2,060.00	-100.00%	2,000.00	2,000.00	0.00%
	Total Object: 4340 - PRINTING:	0.00	0.00	1,476.00	2,060.00	0.00	-2,060.00	-100.00%	2,000.00	2,000.00	0.00%
Object: 4341 - ADVER/PUBLISH											
100-51-2300-4341	ADVER/PUBLISH	77.00	445.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	77.00	445.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Object: 4350 - INSURANCE CHARGE											
100-51-2300-4350	INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	400.00	-1,500.00	-78.95%	400.00	0.00	0.00%
	Total Object: 4350 - INSURANCE CHARGE:	1,100.00	1,700.00	791.65	1,900.00	400.00	-1,500.00	-78.95%	400.00	0.00	0.00%
Object: 4375 - CHARGE-FLEET MNT											
100-51-2300-4375	CHARGE-FLEET MNT	1,733.65	3,110.59	1,809.94	3,600.00	3,780.00	180.00	5.00%	3,970.00	190.00	5.03%
	Total Object: 4375 - CHARGE-FLEET MNT:	1,733.65	3,110.59	1,809.94	3,600.00	3,780.00	180.00	5.00%	3,970.00	190.00	5.03%
Object: 4380 - RENTAL/LEASE											
100-51-2300-4380	RENTAL/LEASE	1,211.36	1,263.29	425.89	2,800.00	1,400.00	-1,400.00	-50.00%	1,400.00	0.00	0.00%
	Total Object: 4380 - RENTAL/LEASE:	1,211.36	1,263.29	425.89	2,800.00	1,400.00	-1,400.00	-50.00%	1,400.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
100-51-2300-4401	DUES & SUBS	1,319.51	620.00	800.00	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
	Total Object: 4401 - DUES & SUBS:	1,319.51	620.00	800.00	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
Object: 4403 - TRAVEL/TRAIN/CON											
100-51-2300-4403	TRAVEL/TRAIN/CON	2,328.33	2,102.36	0.00	4,900.00	5,700.00	800.00	16.33%	6,000.00	300.00	5.26%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	2,328.33	2,102.36	0.00	4,900.00	5,700.00	800.00	16.33%	6,000.00	300.00	5.26%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
					Budget	to Parent Budget		Budget	to Comparison 1 Budget		
					Parent Budget						
					2025 2025	2026 2026		2027 2027 FALL 2025			
							Increase / (Decrease)		Increase / (Decrease)		
Object: 4434 - SPECIAL EVENTS											
100-51-2300-4434	SPECIAL EVENTS	17,992.35	28,502.17	6,791.71	26,800.00	27,470.00	670.00	2.50%	28,000.00	530.00	1.93%
	Total Object: 4434 - SPECIAL EVENTS:	17,992.35	28,502.17	6,791.71	26,800.00	27,470.00	670.00	2.50%	28,000.00	530.00	1.93%
Object: 4435 - LEAGUE PROGRAMS											
100-51-2300-4435	LEAGUE PROGRAMS	2,954.40	938.63	1,445.37	3,800.00	3,000.00	-800.00	-21.05%	3,500.00	500.00	16.67%
	Total Object: 4435 - LEAGUE PROGRAMS:	2,954.40	938.63	1,445.37	3,800.00	3,000.00	-800.00	-21.05%	3,500.00	500.00	16.67%
Object: 4436 - CONCESSION RESAL											
100-51-2300-4436	CONCESSION RESAL	1,109.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4436 - CONCESSION RESAL:	1,109.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4449 - OTHER CONTRACT											
100-51-2300-4449	OTHER CONTRACT	0.00	40.50	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
	Total Object: 4449 - OTHER CONTRACT:	0.00	40.50	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
	Total Category: 4300 - CONTRACTUAL SERVICES:	77,272.19	101,731.71	35,066.00	105,160.00	98,370.00	-6,790.00	-6.46%	104,770.00	6,400.00	6.51%
	Total Department: 51 - RECREATION PROGRAMS:	537,914.55	681,275.07	229,175.61	774,850.00	853,460.00	78,610.00	10.15%	895,760.00	42,300.00	4.96%
	Total Expense:	2,633,767.41	2,950,404.80	1,111,559.84	3,311,920.00	3,636,240.00	324,320.00	9.79%	3,785,700.00	149,460.00	4.11%
	Report Total:	-2,341,315.64	-2,488,519.31	-999,519.27	-2,831,230.00	-3,061,940.00	-230,710.00	8.15%	-3,194,600.00	-132,660.00	4.33%

Budget Comparison Report

Group Summary

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Revenue										
Department: 41 - PARKS MAINTENANCE										
Category: 3310 - INTERGOVERNMENTAL										
3324 - STATE GRANTS	525.22	0.00	0.00	26,400.00	0.00	-26,400.00	-100.00%	0.00	0.00	0.00%
3339 - OTHER MN AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3349 - COUNTY AID	0.00	21,605.19	0.00	0.00	15,000.00	15,000.00	0.00%	15,300.00	300.00	2.00%
Total Category: 3310 - INTERGOVERNMENTAL:	525.22	21,605.19	0.00	26,400.00	15,000.00	-11,400.00	-43.18%	15,300.00	300.00	2.00%
Category: 3400 - CHARGES FOR SERVICES										
3549 - MISC PUBLIC WORK	2,632.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	2,632.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS										
3812 - DONATE & CONTRI	6,989.31	11,000.00	5,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	0.00	219.66	88.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3829 - MISC - OTHER	5,131.00	10,500.00	8,050.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	12,120.31	21,719.66	13,138.58	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00	0.00%
Total Department: 41 - PARKS MAINTENANCE:	15,277.53	43,324.85	13,138.58	26,400.00	20,000.00	-6,400.00	-24.24%	20,300.00	300.00	1.50%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Department: 51 - RECREATION PROGRAMS										
Category: 3400 - CHARGES FOR SERVICES										
3561 - ADMISSIONS	14,608.98	32,404.56	13,583.35	30,200.00	31,000.00	800.00	2.65%	33,000.00	2,000.00	6.45%
3563 - SUPERVISED PLAYGROUNDS	135,904.00	192,125.00	4,425.00	206,430.00	300,000.00	93,570.00	45.33%	310,000.00	10,000.00	3.33%
3567 - EDUCATIONAL LESSONS	8,050.00	10,079.00	4,410.00	9,000.00	12,000.00	3,000.00	33.33%	14,000.00	2,000.00	16.67%
3569 - LEAGUE FEES	3,500.00	13,370.00	4,004.00	13,160.00	12,000.00	-1,160.00	-8.81%	13,000.00	1,000.00	8.33%
3571 - CONCESSION SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3575 - SPECIAL EVENTS	26,545.98	32,358.50	6,305.00	39,000.00	39,000.00	0.00	0.00%	40,000.00	1,000.00	2.56%
3580 - FACILITY USE	78,890.51	129,583.57	65,474.64	149,000.00	152,600.00	3,600.00	2.42%	153,000.00	400.00	0.26%
Total Category: 3400 - CHARGES FOR SERVICES:	267,499.47	409,920.63	98,201.99	446,790.00	546,600.00	99,810.00	22.34%	563,000.00	16,400.00	3.00%
Category: 3812 - MISCELLANEOUS										
3812 - DONATE & CONTRI	2,000.00	2,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3813 - SALE OF GOODS	400.00	700.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3814 - RENTAL INCOME	7,274.77	5,440.01	700.00	7,500.00	7,700.00	200.00	2.67%	7,800.00	100.00	1.30%
Total Category: 3812 - MISCELLANEOUS:	9,674.77	8,640.01	700.00	7,500.00	7,700.00	200.00	2.67%	7,800.00	100.00	1.30%
Total Department: 51 - RECREATION PROGRAMS:	277,174.24	418,560.64	98,901.99	454,290.00	554,300.00	100,010.00	22.01%	570,800.00	16,500.00	2.98%
Total Revenue:	292,451.77	461,885.49	112,040.57	480,690.00	574,300.00	93,610.00	19.47%	591,100.00	16,800.00	2.93%
Expense										
Department: 41 - PARKS MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	872,044.90	935,789.42	401,328.89	1,054,200.00	1,118,400.00	64,200.00	6.09%	1,160,700.00	42,300.00	3.78%
4110 - OVERTIME F. T.	43,600.85	45,035.15	7,108.52	22,400.00	47,700.00	25,300.00	112.95%	48,600.00	900.00	1.89%
4115 - REGULAR-P/T REG STATUS	1,151.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	149,371.01	156,171.61	15,159.50	173,100.00	247,800.00	74,700.00	43.15%	256,200.00	8,400.00	3.39%
4121 - O.T. - P.T./TEMP	51.00	435.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	5,800.00	5,800.00	0.00%	6,100.00	300.00	5.17%
4141 - PERA	67,325.66	74,259.78	31,293.30	87,500.00	92,700.00	5,200.00	5.94%	96,400.00	3,700.00	3.99%
4142 - FICA	73,362.54	77,823.41	29,568.83	95,500.00	101,500.00	6,000.00	6.28%	105,100.00	3,600.00	3.55%
4144 - HEALTH INSURANCE	118,300.00	142,800.00	65,416.65	157,000.00	171,400.00	14,400.00	9.17%	172,300.00	900.00	0.53%
4148 - WORKERS COMP	63,125.00	83,500.00	36,250.00	87,000.00	78,000.00	-9,000.00	-10.34%	76,500.00	-1,500.00	-1.92%
Total Category: 4100 - PERSONAL SERVICES:	1,388,332.60	1,515,814.37	586,125.69	1,676,700.00	1,863,300.00	186,600.00	11.13%	1,921,900.00	58,600.00	3.14%
Category: 4200 - COMMODITIES										
4209 - OP SUPPLIES-CLEN	163.09	1,195.54	241.41	1,960.00	2,010.00	50.00	2.55%	2,060.00	50.00	2.49%
4210 - OP SUPPLY-OTHER	83,320.92	88,172.63	48,684.65	106,610.00	109,210.00	2,600.00	2.44%	111,950.00	2,740.00	2.51%
4211 - MOTOR FUELS	49,086.46	46,381.56	10,686.44	54,640.00	55,350.00	710.00	1.30%	55,900.00	550.00	0.99%
4212 - LUB/ADD	599.50	758.87	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
4216 - FERTILIZER/CHEM	38,362.24	48,674.84	17,960.62	52,000.00	53,300.00	1,300.00	2.50%	54,600.00	1,300.00	2.44%
4217 - CLOTHING/UNIFORM	4,292.21	5,170.23	2,410.45	8,500.00	8,710.00	210.00	2.47%	8,920.00	210.00	2.41%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4231 - SMALL TOOLS	826.14	2,282.46	210.39	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
4270 - OP SUP-VEH/EQ-NON- STOCK	2,525.25	357.66	330.16	8,960.00	9,180.00	220.00	2.46%	9,400.00	220.00	2.40%
4271 - OP SUP-OTHER IMP	16,573.80	11,651.93	5,420.23	19,260.00	19,740.00	480.00	2.49%	20,220.00	480.00	2.43%
4272 - OP SUP-BUILDINGS	5,286.91	8,490.42	1,708.95	5,670.00	5,810.00	140.00	2.47%	8,920.00	3,110.00	53.53%
4280 - CAPITAL OUTLAY <\$5,000	6,886.00	5,239.78	0.00	3,190.00	3,270.00	80.00	2.51%	3,350.00	80.00	2.45%
Total Category: 4200 - COMMODITIES:	207,922.52	218,375.92	87,653.30	262,130.00	267,960.00	5,830.00	2.22%	276,740.00	8,780.00	3.28%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	7,490.51	1,984.37	73.42	2,570.00	2,630.00	60.00	2.33%	2,690.00	60.00	2.28%
4301 - ENGINEERING SVS	0.00	0.00	0.00	2,260.00	2,320.00	60.00	2.65%	2,380.00	60.00	2.59%
4305 - FEES FOR SERVICE	26,442.60	24,000.26	9,224.54	32,960.00	48,590.00	15,630.00	47.42%	66,400.00	17,810.00	36.65%
4310 - COMMUNICATION	11,181.81	11,149.06	5,072.37	8,450.00	8,660.00	210.00	2.49%	8,870.00	210.00	2.42%
4311 - POSTAGE	30.00	20.60	6.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	55,100.00	65,300.00	24,375.00	58,500.00	76,800.00	18,300.00	31.28%	80,600.00	3,800.00	4.95%
4350 - INSURANCE CHARGE	37,900.00	56,900.00	26,083.35	62,600.00	63,500.00	900.00	1.44%	66,700.00	3,200.00	5.04%
4360 - UTILITIES	45,363.96	40,616.67	18,927.50	56,000.00	57,400.00	1,400.00	2.50%	59,080.00	1,680.00	2.93%
4370 - MAINT-REPAIR/EQ	7,074.70	2,230.42	27.23	12,360.00	12,670.00	310.00	2.51%	12,980.00	310.00	2.45%
4371 - MAINT-REPAIR/OTH	17,557.12	1,000.00	0.00	26,470.00	27,130.00	660.00	2.49%	27,790.00	660.00	2.43%
4372 - MAINT-REPAIR/BLD	19,809.47	15,857.43	9,600.78	11,000.00	11,280.00	280.00	2.55%	11,560.00	280.00	2.48%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	8,385.00	4,041.65	9,700.00	15,300.00	5,600.00	57.73%	16,100.00	800.00	5.23%
4375 - CHARGE-FLEET MNT	185,824.24	194,822.26	85,319.65	186,400.00	195,720.00	9,320.00	5.00%	205,510.00	9,790.00	5.00%
4380 - RENTAL/LEASE	54,811.57	60,554.61	11,474.11	84,970.00	84,970.00	0.00	0.00%	84,970.00	0.00	0.00%
4401 - DUES & SUBS	376.40	338.23	180.00	510.00	520.00	10.00	1.96%	530.00	10.00	1.92%
4403 - TRAVEL/TRAIN/CON	10,424.12	11,404.60	6,530.00	20,730.00	21,250.00	520.00	2.51%	21,770.00	520.00	2.45%
4405 - CLEAN/WASTE REMV	20,211.24	21,959.91	7,618.27	21,220.00	21,200.00	-20.00	-0.09%	21,750.00	550.00	2.59%
4449 - OTHER CONTRACT	0.00	587.25	50.62	1,540.00	1,580.00	40.00	2.60%	1,620.00	40.00	2.53%
Total Category: 4300 - CONTRACTUAL SERVICES:	499,597.74	517,110.67	208,605.24	598,240.00	651,520.00	53,280.00	8.91%	691,300.00	39,780.00	6.11%
Category: 4500 - CAPITAL OUTLAY										
4540 - OTHER CAP OUTLAY	0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	0.00	17,828.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 41 - PARKS MAINTENANCE:	2,095,852.86	2,269,129.73	882,384.23	2,537,070.00	2,782,780.00	245,710.00	9.68%	2,889,940.00	107,160.00	3.85%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Department: 51 - RECREATION PROGRAMS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	189,937.34	205,543.00	111,667.88	292,700.00	318,000.00	25,300.00	8.64%	329,800.00	11,800.00	3.71%
4115 - REGULAR-P/T REG STATUS	11,501.13	29,433.69	6,190.09	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
4116 - O/T -P/T REG. STATUS	148.98	886.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	152,307.99	210,038.43	15,791.67	209,100.00	254,000.00	44,900.00	21.47%	267,000.00	13,000.00	5.12%
4121 - O.T. - P.T./TEMP	7,567.09	12,789.82	544.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%	2,800.00	200.00	7.69%
4141 - PERA	15,700.33	19,967.10	8,930.31	23,300.00	25,300.00	2,000.00	8.58%	26,200.00	900.00	3.56%
4142 - FICA	26,601.17	33,677.18	9,959.43	39,800.00	45,100.00	5,300.00	13.32%	47,200.00	2,100.00	4.66%
4144 - HEALTH INSURANCE	25,900.00	28,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%
4147 - UNEMPLOYMENT	616.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	18,600.00	26,200.00	12,708.35	30,500.00	29,300.00	-1,200.00	-3.93%	31,500.00	2,200.00	7.51%
Total Category: 4100 - PERSONAL SERVICES:	448,880.65	567,335.86	184,500.96	657,300.00	741,800.00	84,500.00	12.86%	777,500.00	35,700.00	4.81%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	656.32	388.42	231.53	930.00	950.00	20.00	2.15%	950.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	7,085.80	6,412.70	5,630.82	6,100.00	6,250.00	150.00	2.46%	6,400.00	150.00	2.40%
4211 - MOTOR FUELS	1,117.51	954.65	913.10	2,000.00	1,760.00	-240.00	-12.00%	1,770.00	10.00	0.57%
4217 - CLOTHING/UNIFORM	925.53	1,117.00	0.00	1,300.00	1,330.00	30.00	2.31%	1,370.00	40.00	3.01%
4280 - CAPITAL OUTLAY <\$5,000	1,976.55	3,334.73	2,833.20	2,060.00	3,000.00	940.00	45.63%	3,000.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	11,761.71	12,207.50	9,608.65	12,390.00	13,290.00	900.00	7.26%	13,490.00	200.00	1.50%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,462.50	1,300.00	0.00	3,100.00	0.00	-3,100.00	-100.00%	0.00	0.00	0.00%
4303 - INSTRUCTORS	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%
4305 - FEES FOR SERVICE	465.92	1,039.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4309 - CREDIT CARD FEES	14,773.32	24,271.54	3,205.95	4,400.00	4,500.00	100.00	2.27%	4,600.00	100.00	2.22%
4310 - COMMUNICATION	1,632.57	1,498.50	611.14	2,400.00	1,620.00	-780.00	-32.50%	1,700.00	80.00	4.94%
4311 - POSTAGE	12.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	29,100.00	34,900.00	17,708.35	42,500.00	42,100.00	-400.00	-0.94%	44,200.00	2,100.00	4.99%
4340 - PRINTING	0.00	0.00	1,476.00	2,060.00	0.00	-2,060.00	-100.00%	2,000.00	2,000.00	0.00%
4341 - ADVER/PUBLISH	77.00	445.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,100.00	1,700.00	791.65	1,900.00	400.00	-1,500.00	-78.95%	400.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	1,733.65	3,110.59	1,809.94	3,600.00	3,780.00	180.00	5.00%	3,970.00	190.00	5.03%
4380 - RENTAL/LEASE	1,211.36	1,263.29	425.89	2,800.00	1,400.00	-1,400.00	-50.00%	1,400.00	0.00	0.00%
4401 - DUES & SUBS	1,319.51	620.00	800.00	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	2,328.33	2,102.36	0.00	4,900.00	5,700.00	800.00	16.33%	6,000.00	300.00	5.26%
4434 - SPECIAL EVENTS	17,992.35	28,502.17	6,791.71	26,800.00	27,470.00	670.00	2.50%	28,000.00	530.00	1.93%
4435 - LEAGUE PROGRAMS	2,954.40	938.63	1,445.37	3,800.00	3,000.00	-800.00	-21.05%	3,500.00	500.00	16.67%
4436 - CONCESSION RESAL	1,109.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
4449 - OTHER CONTRACT	0.00	40.50	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	77,272.19	101,731.71	35,066.00	105,160.00	98,370.00	-6,790.00	-6.46%	104,770.00	6,400.00	6.51%
Total Department: 51 - RECREATION PROGRAMS:	537,914.55	681,275.07	229,175.61	774,850.00	853,460.00	78,610.00	10.15%	895,760.00	42,300.00	4.96%
Total Expense:	2,633,767.41	2,950,404.80	1,111,559.84	3,311,920.00	3,636,240.00	324,320.00	9.79%	3,785,700.00	149,460.00	4.11%
Report Total:	-2,341,315.64	-2,488,519.31	-999,519.27	-2,831,230.00	-3,061,940.00	-230,710.00	8.15%	-3,194,600.00	-132,660.00	4.33%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
100 - GENERAL FUND	-2,341,315.64	-2,488,519.31	-999,519.27	-2,831,230.00	-3,061,940.00	-230,710.00	8.15%	-3,194,600.00	-132,660.00	4.33%
Report Total:	-2,341,315.64	-2,488,519.31	-999,519.27	-2,831,230.00	-3,061,940.00	-230,710.00	8.15%	-3,194,600.00	-132,660.00	4.33%

Budget Comparison Report

Account Detail

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 250 - ICE ARENA											
Revenue											
Category: 3310 - INTERGOVERNMENTAL											
Object: 3359 - OTHER GOV AID											
250-77-3700-3359	OTHER GOV AID	57,500.00	57,500.00	0.00	57,000.00	57,500.00	500.00	0.88%	57,500.00	0.00	0.00%
Total Object: 3359 - OTHER GOV AID:		57,500.00	57,500.00	0.00	57,000.00	57,500.00	500.00	0.88%	57,500.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		57,500.00	57,500.00	0.00	57,000.00	57,500.00	500.00	0.88%	57,500.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES											
Object: 3561 - ADMISSIONS											
250-77-9250-3561	ADMISSIONS	118,479.22	127,244.97	18,035.86	105,000.00	125,000.00	20,000.00	19.05%	130,000.00	5,000.00	4.00%
Total Object: 3561 - ADMISSIONS:		118,479.22	127,244.97	18,035.86	105,000.00	125,000.00	20,000.00	19.05%	130,000.00	5,000.00	4.00%
Object: 3563 - SUPERVISED PLAYGROUNDS											
250-77-9250-3563	PUNCH CARDS	16,802.10	17,239.84	6,149.01	16,000.00	17,000.00	1,000.00	6.25%	18,000.00	1,000.00	5.88%
Total Object: 3563 - SUPERVISED PLAYGROUNDS:		16,802.10	17,239.84	6,149.01	16,000.00	17,000.00	1,000.00	6.25%	18,000.00	1,000.00	5.88%
Object: 3564 - H.S. GAME ADMISSIONS											
250-77-3700-3564	H.S. GAME ADMISSIONS	0.00	0.00	50,250.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3564 - H.S. GAME ADMISSIONS:		0.00	0.00	50,250.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3567 - EDUCATIONAL LESSONS											
250-77-3700-3567	LESSONS	87,571.80	80,002.17	65,941.00	90,000.00	85,000.00	-5,000.00	-5.56%	85,000.00	0.00	0.00%
250-77-9250-3567	SKATING LESSONS	46,724.60	50,405.50	28,413.00	50,000.00	50,000.00	0.00	0.00%	55,000.00	5,000.00	10.00%
Total Object: 3567 - EDUCATIONAL LESSONS:		134,296.40	130,407.67	94,354.00	140,000.00	135,000.00	-5,000.00	-3.57%	140,000.00	5,000.00	3.70%
Object: 3569 - LEAGUE FEES											
250-77-3700-3569	3v3 HOCKEY LEAGUE	74,930.00	35,617.06	36,260.00	80,000.00	40,000.00	-40,000.00	-50.00%	40,000.00	0.00	0.00%
250-77-9250-3569	LEAGUE FEE	700.00	7,200.00	10,110.00	7,000.00	7,000.00	0.00	0.00%	8,000.00	1,000.00	14.29%
Total Object: 3569 - LEAGUE FEES:		75,630.00	42,817.06	46,370.00	87,000.00	47,000.00	-40,000.00	-45.98%	48,000.00	1,000.00	2.13%
Object: 3570 - SKATE SHARPENING											
250-77-9250-3570	SKATE SHARPENING	18,052.55	16,993.59	8,150.75	18,000.00	18,500.00	500.00	2.78%	19,000.00	500.00	2.70%
Total Object: 3570 - SKATE SHARPENING:		18,052.55	16,993.59	8,150.75	18,000.00	18,500.00	500.00	2.78%	19,000.00	500.00	2.70%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 3571 - CONCESSION SALES											
250-77-9250-3571	CONCESSION SALES	168,439.69	179,865.15	81,330.65	170,000.00	190,000.00	20,000.00	11.76%	200,000.00	10,000.00	5.26%
	Total Object: 3571 - CONCESSION SALES:	168,439.69	179,865.15	81,330.65	170,000.00	190,000.00	20,000.00	11.76%	200,000.00	10,000.00	5.26%
Object: 3572 - VENDING SALE											
250-77-9250-3572	VENDING SALE	23,146.74	19,648.04	7,702.01	25,000.00	30,000.00	5,000.00	20.00%	35,000.00	5,000.00	16.67%
	Total Object: 3572 - VENDING SALE:	23,146.74	19,648.04	7,702.01	25,000.00	30,000.00	5,000.00	20.00%	35,000.00	5,000.00	16.67%
Object: 3573 - PRO SHOP SALE											
250-77-9250-3573	PRO SHOP SALE	5,049.60	5,981.06	1,901.51	5,000.00	6,000.00	1,000.00	20.00%	6,500.00	500.00	8.33%
	Total Object: 3573 - PRO SHOP SALE:	5,049.60	5,981.06	1,901.51	5,000.00	6,000.00	1,000.00	20.00%	6,500.00	500.00	8.33%
Object: 3574 - ADVERTISING SALES											
250-77-9250-3574	ADVERTISING SALES	40,281.17	37,495.84	17,452.74	42,000.00	42,000.00	0.00	0.00%	43,000.00	1,000.00	2.38%
	Total Object: 3574 - ADVERTISING SALES:	40,281.17	37,495.84	17,452.74	42,000.00	42,000.00	0.00	0.00%	43,000.00	1,000.00	2.38%
Object: 3575 - SPECIAL EVENTS											
250-77-3700-3575	SPECIAL EVENTS	1,073.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3575 - SPECIAL EVENTS:	1,073.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3576 - TURF RENTALS											
250-77-3713-3576	TURF RENTALS	18,975.03	10,957.50	13,464.87	20,000.00	15,000.00	-5,000.00	-25.00%	15,000.00	0.00	0.00%
	Total Object: 3576 - TURF RENTALS:	18,975.03	10,957.50	13,464.87	20,000.00	15,000.00	-5,000.00	-25.00%	15,000.00	0.00	0.00%
Object: 3814 - RENTAL INCOME											
250-77-3710-3814	NORTH RINK ICE RENTAL	470,168.49	380,615.21	165,699.67	475,000.00	500,000.00	25,000.00	5.26%	510,000.00	10,000.00	2.00%
250-77-3713-3814	WEST RINK ICE RENTAL	267,203.31	327,031.84	122,575.31	325,000.00	340,000.00	15,000.00	4.62%	355,000.00	15,000.00	4.41%
250-77-3715-3814	SOUTH RINK ICE RENTAL	168,797.64	212,613.13	104,136.24	225,000.00	230,000.00	5,000.00	2.22%	240,000.00	10,000.00	4.35%
250-77-9250-3814	RENTAL INCOME	13,187.77	2,697.05	1,641.88	0.00	2,000.00	2,000.00	0.00%	2,000.00	0.00	0.00%
	Total Object: 3814 - RENTAL INCOME:	919,357.21	922,957.23	394,053.10	1,025,000.00	1,072,000.00	47,000.00	4.59%	1,107,000.00	35,000.00	3.26%
	Total Category: 3400 - CHARGES FOR SERVICES:	1,539,583.51	1,511,607.95	739,214.75	1,653,000.00	1,697,500.00	44,500.00	2.69%	1,761,500.00	64,000.00	3.77%
Category: 3809 - INVESTMENT INTEREST											
Object: 3810 - INVEST INTEREST											
250-77-9250-3810	INVEST INTEREST	0.00	74,994.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3810 - INVEST INTEREST:	0.00	74,994.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3809 - INVESTMENT INTEREST:	0.00	74,994.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
Object: 3812 - DONATE & CONTRI											
250-00-9250-3812	DONATE & CONTRI	0.00	8,750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3812 - DONATE & CONTRI:	0.00	8,750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Object: 3813 - SALE OF GOODS											
250-77-9250-3813	SALE OF GOODS	500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3813 - SALE OF GOODS:	500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3816 - REFUND & REIMBRS											
250-77-9250-3816	REFUND & REIMBRS	20,000.00	28,505.00	15,500.00	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
	Total Object: 3816 - REFUND & REIMBRS:	20,000.00	28,505.00	15,500.00	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
Object: 3829 - MISC - OTHER											
250-77-9250-3829	MISC - OTHER	499.15	1,220.89	230.62	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3829 - MISC - OTHER:	499.15	1,220.89	230.62	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3830 - CASH OVER/UNDER											
250-77-9250-3830	CASH OVER	-140.26	46.21	43.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3830 - CASH OVER/UNDER:	-140.26	46.21	43.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3812 - MISCELLANEOUS:	20,858.89	38,522.10	15,773.92	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
Category: 3960 - OTHER FINANCING SOURCE											
Object: 3965 - LEASE ISSUANCE PROCEEDS											
250-77-9250-3965	LEASE ISSUANCE PROCEEDS	39,278.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3965 - LEASE ISSUANCE PROCEEDS:	39,278.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3960 - OTHER FINANCING SOURCE:	39,278.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenue:	1,657,220.40	1,682,624.05	754,988.67	1,710,000.00	1,775,000.00	65,000.00	3.80%	1,839,000.00	64,000.00	3.61%
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
250-77-3700-4100	SALARY-FULL TIME	241,588.35	318,605.64	103,217.92	347,900.00	362,400.00	14,500.00	4.17%	375,900.00	13,500.00	3.73%
	Total Object: 4100 - SALARY-FULL TIME:	241,588.35	318,605.64	103,217.92	347,900.00	362,400.00	14,500.00	4.17%	375,900.00	13,500.00	3.73%
Object: 4110 - OVERTIME F. T.											
250-77-3700-4110	OVERTIME F. T.	0.00	276.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4110 - OVERTIME F. T.:	0.00	276.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4115 - REGULAR-P/T REG STATUS											
250-77-3700-4115	REGULAR-P/T REG STATUS	11,501.17	0.00	6,446.78	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
	Total Object: 4115 - REGULAR-P/T REG STATUS:	11,501.17	0.00	6,446.78	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
Object: 4120 - SAL-P.T./TEMP											
250-77-3700-4120	SAL-P.T./TEMP	21,727.45	18,248.97	7,379.18	0.00	20,000.00	20,000.00	0.00%	22,000.00	2,000.00	10.00%
250-77-3720-4120	SAL-P.T./TEMP	114,120.77	115,668.47	55,343.74	90,180.00	94,700.00	4,520.00	5.01%	98,200.00	3,500.00	3.70%
250-77-3730-4120	SAL-P.T./TEMP	20,314.44	21,650.44	12,423.74	21,220.00	22,300.00	1,080.00	5.09%	23,000.00	700.00	3.14%

Budget Comparison Report

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					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
250-77-3740-4120	SAL-P.T./TEMP	30,673.43	32,403.27	13,847.04	30,000.00	31,000.00	1,000.00	3.33%	32,000.00	1,000.00	3.23%
	Total Object: 4120 - SAL-P.T./TEMP:	186,836.09	187,971.15	88,993.70	141,400.00	168,000.00	26,600.00	18.81%	175,200.00	7,200.00	4.29%
	Object: 4121 - O.T. - P.T./TEMP										
250-77-3700-4121	O.T. - P.T./TEMP	78.75	459.01	290.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
250-77-3720-4121	O.T. - P.T./TEMP	3,791.09	5,194.80	3,031.81	0.00	4,500.00	4,500.00	0.00%	5,000.00	500.00	11.11%
250-77-3730-4121	O.T. - P.T./TEMP	607.87	795.18	593.91	0.00	800.00	800.00	0.00%	850.00	50.00	6.25%
250-77-3740-4121	O.T. - P.T./TEMP	1,757.75	1,384.66	236.88	0.00	1,500.00	1,500.00	0.00%	2,000.00	500.00	33.33%
	Total Object: 4121 - O.T. - P.T./TEMP:	6,235.46	7,833.65	4,153.00	0.00	6,800.00	6,800.00	0.00%	7,850.00	1,050.00	15.44%
	Object: 4138 - MN PAID LEAVE										
250-77-3700-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	2,400.00	2,400.00	0.00%	2,600.00	200.00	8.33%
	Total Object: 4138 - MN PAID LEAVE:	0.00	0.00	0.00	0.00	2,400.00	2,400.00	0.00%	2,600.00	200.00	8.33%
	Object: 4141 - PERA										
250-77-3700-4141	PERA	20,029.45	24,574.97	8,817.14	37,800.00	34,800.00	-3,000.00	-7.94%	35,900.00	1,100.00	3.16%
250-77-3720-4141	PERA	4,470.01	6,406.44	3,603.07	0.00	6,000.00	6,000.00	0.00%	6,500.00	500.00	8.33%
250-77-3730-4141	PERA	0.00	337.62	270.24	0.00	300.00	300.00	0.00%	400.00	100.00	33.33%
250-77-3740-4141	PERA	517.93	568.21	251.16	0.00	500.00	500.00	0.00%	600.00	100.00	20.00%
	Total Object: 4141 - PERA:	25,017.39	31,887.24	12,941.61	37,800.00	41,600.00	3,800.00	10.05%	43,400.00	1,800.00	4.33%
	Object: 4142 - FICA										
250-77-3700-4142	FICA	19,216.32	23,452.57	8,479.80	38,800.00	29,100.00	-9,700.00	-25.00%	29,600.00	500.00	1.72%
250-77-3720-4142	FICA	9,043.19	9,178.23	4,606.62	0.00	9,000.00	9,000.00	0.00%	9,500.00	500.00	5.56%
250-77-3730-4142	FICA	1,612.07	1,704.96	1,008.07	0.00	2,000.00	2,000.00	0.00%	2,500.00	500.00	25.00%
250-77-3740-4142	FICA	2,496.28	2,540.24	1,122.83	0.00	2,500.00	2,500.00	0.00%	2,600.00	100.00	4.00%
	Total Object: 4142 - FICA:	32,367.86	36,876.00	15,217.32	38,800.00	42,600.00	3,800.00	9.79%	44,200.00	1,600.00	3.76%
	Object: 4144 - HEALTH INSURANCE										
250-77-3700-4144	HEALTH INSURANCE	31,300.00	40,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%
	Total Object: 4144 - HEALTH INSURANCE:	31,300.00	40,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%
	Object: 4147 - UNEMPLOYMENT										
250-77-3700-4147	UNEMPLOYMENT	339.22	702.18	2,424.64	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	339.22	702.18	2,424.64	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4148 - WORKERS COMP										
250-77-9250-4148	WORKERS COMP	12,800.00	16,800.00	7,916.65	19,000.00	20,600.00	1,600.00	8.42%	18,100.00	-2,500.00	-12.14%
	Total Object: 4148 - WORKERS COMP:	12,800.00	16,800.00	7,916.65	19,000.00	20,600.00	1,600.00	8.42%	18,100.00	-2,500.00	-12.14%
	Total Category: 4100 - PERSONAL SERVICES:	547,985.54	641,752.62	260,019.97	646,800.00	711,900.00	65,100.00	10.06%	740,250.00	28,350.00	3.98%

Budget Comparison Report

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				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
250-77-3700-4200	OFFICE SUPPLIES	1,508.68	854.63	683.89	1,000.00	1,000.00	0.00	0.00%	1,200.00	200.00	20.00%
	Total Object: 4200 - OFFICE SUPPLIES:	1,508.68	854.63	683.89	1,000.00	1,000.00	0.00	0.00%	1,200.00	200.00	20.00%
Object: 4209 - OP SUPPLIES-CLEN											
250-77-3700-4209	OP SUPPLIES-CLEN	7,524.06	7,449.85	2,157.55	6,000.00	8,000.00	2,000.00	33.33%	8,200.00	200.00	2.50%
	Total Object: 4209 - OP SUPPLIES-CLEN:	7,524.06	7,449.85	2,157.55	6,000.00	8,000.00	2,000.00	33.33%	8,200.00	200.00	2.50%
Object: 4210 - OP SUPPLY-OTHER											
250-77-3700-4210	OP SUPPLY-OTHER	14,787.26	10,412.84	6,322.63	12,000.00	12,500.00	500.00	4.17%	12,875.00	375.00	3.00%
250-77-3740-4210	OP SUPPLY-OTHER	83.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4210 - OP SUPPLY-OTHER:	14,871.02	10,412.84	6,322.63	12,000.00	12,500.00	500.00	4.17%	12,875.00	375.00	3.00%
Object: 4211 - MOTOR FUELS											
250-77-3700-4211	MOTOR FUELS	7,041.36	7,205.36	2,890.66	8,500.00	8,500.00	0.00	0.00%	8,500.00	0.00	0.00%
	Total Object: 4211 - MOTOR FUELS:	7,041.36	7,205.36	2,890.66	8,500.00	8,500.00	0.00	0.00%	8,500.00	0.00	0.00%
Object: 4212 - LUB/ADD											
250-77-3700-4212	LUB/ADD	250.04	1,361.32	101.31	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
	Total Object: 4212 - LUB/ADD:	250.04	1,361.32	101.31	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
Object: 4217 - CLOTHING/UNIFORM											
250-77-3700-4217	CLOTHING/UNIFORM	1,453.23	2,819.45	329.43	1,700.00	1,850.00	150.00	8.82%	1,900.00	50.00	2.70%
	Total Object: 4217 - CLOTHING/UNIFORM:	1,453.23	2,819.45	329.43	1,700.00	1,850.00	150.00	8.82%	1,900.00	50.00	2.70%
Object: 4231 - SMALL TOOLS											
250-77-3700-4231	SMALL TOOLS	69.99	509.80	302.37	500.00	515.00	15.00	3.00%	550.00	35.00	6.80%
	Total Object: 4231 - SMALL TOOLS:	69.99	509.80	302.37	500.00	515.00	15.00	3.00%	550.00	35.00	6.80%
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
250-77-3700-4270	OP SUP-VEH/EQ	10,991.74	6,689.34	1,034.17	10,000.00	11,000.00	1,000.00	10.00%	11,000.00	0.00	0.00%
	Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:	10,991.74	6,689.34	1,034.17	10,000.00	11,000.00	1,000.00	10.00%	11,000.00	0.00	0.00%
Object: 4272 - OP SUP-BUILDINGS											
250-77-3700-4272	OP SUP-BUILDINGS	10,314.92	17,124.44	6,352.54	12,200.00	12,500.00	300.00	2.46%	13,000.00	500.00	4.00%
	Total Object: 4272 - OP SUP-BUILDINGS:	10,314.92	17,124.44	6,352.54	12,200.00	12,500.00	300.00	2.46%	13,000.00	500.00	4.00%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
250-77-3700-4280	CAPITAL OUTLAY <\$5,000	0.00	7,903.35	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	0.00	7,903.35	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	54,025.04	62,330.38	20,174.55	57,600.00	56,565.00	-1,035.00	-1.80%	57,925.00	1,360.00	2.40%

Budget Comparison Report

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				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
250-77-3700-4300	PROF SERVICES	13,740.36	15,230.46	10,725.23	10,000.00	15,000.00	5,000.00	50.00%	16,000.00	1,000.00	6.67%
	Total Object: 4300 - PROF SERVICES:	13,740.36	15,230.46	10,725.23	10,000.00	15,000.00	5,000.00	50.00%	16,000.00	1,000.00	6.67%
Object: 4302 - LEGAL SERVICE											
250-77-3700-4302	LEGAL SERVICE	756.00	608.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	756.00	608.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4303 - INSTRUCTORS											
250-77-3700-4303	INSTRUCTORS	52,855.50	53,872.90	0.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
	Total Object: 4303 - INSTRUCTORS:	52,855.50	53,872.90	0.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
Object: 4305 - FEES FOR SERVICE											
250-77-3700-4305	FEES FOR SERVICE	9,747.99	18,556.42	19,153.30	15,000.00	20,000.00	5,000.00	33.33%	20,000.00	0.00	0.00%
	Total Object: 4305 - FEES FOR SERVICE:	9,747.99	18,556.42	19,153.30	15,000.00	20,000.00	5,000.00	33.33%	20,000.00	0.00	0.00%
Object: 4309 - CREDIT CARD FEES											
250-77-9250-4309	CREDIT CARD FEES	32,222.59	43,559.82	17,651.64	18,000.00	45,000.00	27,000.00	150.00%	45,000.00	0.00	0.00%
	Total Object: 4309 - CREDIT CARD FEES:	32,222.59	43,559.82	17,651.64	18,000.00	45,000.00	27,000.00	150.00%	45,000.00	0.00	0.00%
Object: 4310 - COMMUNICATION											
250-77-3700-4310	COMMUNICATION	2,483.96	1,720.08	983.68	3,925.00	3,000.00	-925.00	-23.57%	3,000.00	0.00	0.00%
	Total Object: 4310 - COMMUNICATION:	2,483.96	1,720.08	983.68	3,925.00	3,000.00	-925.00	-23.57%	3,000.00	0.00	0.00%
Object: 4311 - POSTAGE											
250-77-3700-4311	POSTAGE	376.74	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
	Total Object: 4311 - POSTAGE:	376.74	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Object: 4312 - 3v3 HOCKEY LEAGUE											
250-77-3700-4312	3v3 HOCKEY LEAGUE	13,404.76	9,709.69	3,771.34	22,000.00	15,000.00	-7,000.00	-31.82%	15,000.00	0.00	0.00%
	Total Object: 4312 - 3v3 HOCKEY LEAGUE:	13,404.76	9,709.69	3,771.34	22,000.00	15,000.00	-7,000.00	-31.82%	15,000.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
250-77-3700-4321	DATA PROCESSING	47,800.00	53,700.00	30,238.30	72,500.00	83,500.00	11,000.00	15.17%	87,700.00	4,200.00	5.03%
	Total Object: 4321 - DATA PROCESSING:	47,800.00	53,700.00	30,238.30	72,500.00	83,500.00	11,000.00	15.17%	87,700.00	4,200.00	5.03%
Object: 4340 - PRINTING											
250-77-3700-4340	PRINTING	0.00	50.00	0.00	200.00	100.00	-100.00	-50.00%	100.00	0.00	0.00%
	Total Object: 4340 - PRINTING:	0.00	50.00	0.00	200.00	100.00	-100.00	-50.00%	100.00	0.00	0.00%
Object: 4341 - ADVER/PUBLISH											
250-77-3700-4341	ADVER/PUBLISH	3,531.56	2,219.98	780.16	3,395.00	3,500.00	105.00	3.09%	4,000.00	500.00	14.29%
	Total Object: 4341 - ADVER/PUBLISH:	3,531.56	2,219.98	780.16	3,395.00	3,500.00	105.00	3.09%	4,000.00	500.00	14.29%

Budget Comparison Report

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					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Object: 4350 - INSURANCE CHARGE											
250-77-9250-4350	INSURANCE CHARGE	12,400.00	18,600.00	8,541.65	20,500.00	37,900.00	17,400.00	84.88%	39,800.00	1,900.00	5.01%
	Total Object: 4350 - INSURANCE CHARGE:	12,400.00	18,600.00	8,541.65	20,500.00	37,900.00	17,400.00	84.88%	39,800.00	1,900.00	5.01%
Object: 4360 - UTILITIES											
250-77-3700-4360	UTILITIES	280,612.05	252,508.43	27,043.86	275,000.00	250,000.00	-25,000.00	-9.09%	262,000.00	12,000.00	4.80%
	Total Object: 4360 - UTILITIES:	280,612.05	252,508.43	27,043.86	275,000.00	250,000.00	-25,000.00	-9.09%	262,000.00	12,000.00	4.80%
Object: 4370 - MAINT-REPAIR/EQ											
250-77-3700-4370	MAINT-REPAIR/EQ	66,116.08	51,384.94	37,735.89	55,000.00	60,000.00	5,000.00	9.09%	60,000.00	0.00	0.00%
	Total Object: 4370 - MAINT-REPAIR/EQ:	66,116.08	51,384.94	37,735.89	55,000.00	60,000.00	5,000.00	9.09%	60,000.00	0.00	0.00%
Object: 4372 - MAINT-REPAIR/BLD											
250-77-3700-4372	MAINT-REPAIR/BLD	79,527.87	20,968.24	7,826.02	55,000.00	30,000.00	-25,000.00	-45.45%	31,500.00	1,500.00	5.00%
	Total Object: 4372 - MAINT-REPAIR/BLD:	79,527.87	20,968.24	7,826.02	55,000.00	30,000.00	-25,000.00	-45.45%	31,500.00	1,500.00	5.00%
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
250-77-3700-4373	BUILDING MAINTENANCE LABO	0.00	14,700.00	3,750.00	9,000.00	7,900.00	-1,100.00	-12.22%	8,300.00	400.00	5.06%
	Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...	0.00	14,700.00	3,750.00	9,000.00	7,900.00	-1,100.00	-12.22%	8,300.00	400.00	5.06%
Object: 4375 - CHARGE-FLEET MNT											
250-77-3700-4375	CHARGE-FLEET MNT	160.80	0.00	1,648.04	6,000.00	6,000.00	0.00	0.00%	6,300.00	300.00	5.00%
	Total Object: 4375 - CHARGE-FLEET MNT:	160.80	0.00	1,648.04	6,000.00	6,000.00	0.00	0.00%	6,300.00	300.00	5.00%
Object: 4380 - RENTAL/LEASE											
250-77-3700-4380	RENTAL/LEASE	2,701.46	2,803.41	425.91	6,000.00	6,500.00	500.00	8.33%	6,500.00	0.00	0.00%
	Total Object: 4380 - RENTAL/LEASE:	2,701.46	2,803.41	425.91	6,000.00	6,500.00	500.00	8.33%	6,500.00	0.00	0.00%
Object: 4401 - DUES & SUBS											
250-77-3700-4401	DUES & SUBS	5,044.18	4,829.53	3,975.10	6,180.00	6,180.00	0.00	0.00%	6,180.00	0.00	0.00%
	Total Object: 4401 - DUES & SUBS:	5,044.18	4,829.53	3,975.10	6,180.00	6,180.00	0.00	0.00%	6,180.00	0.00	0.00%
Object: 4403 - TRAVEL/TRAIN/CON											
250-77-3700-4403	TRAVEL/TRAIN/CON	1,780.87	2,650.83	269.01	6,000.00	6,200.00	200.00	3.33%	6,500.00	300.00	4.84%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	1,780.87	2,650.83	269.01	6,000.00	6,200.00	200.00	3.33%	6,500.00	300.00	4.84%
Object: 4405 - CLEAN/WASTE REMV											
250-77-3700-4405	CLEAN/WASTE REMV	607.52	522.65	232.75	850.00	850.00	0.00	0.00%	850.00	0.00	0.00%
	Total Object: 4405 - CLEAN/WASTE REMV:	607.52	522.65	232.75	850.00	850.00	0.00	0.00%	850.00	0.00	0.00%
Object: 4434 - SPECIAL EVENTS											
250-77-3700-4434	SPECIAL EVENTS	5,299.98	1,818.04	4,470.41	1,200.00	5,000.00	3,800.00	316.67%	5,500.00	500.00	10.00%
	Total Object: 4434 - SPECIAL EVENTS:	5,299.98	1,818.04	4,470.41	1,200.00	5,000.00	3,800.00	316.67%	5,500.00	500.00	10.00%

Budget Comparison Report

			Comparison 1		Comparison 1		Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1	Budget	%
Account Number			2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)		
			Total Activity	Total Activity	YTD Activity Through May	2025	2026	2027 FALL 2025	2027 FALL 2025	
Object: 4435 - LEAGUE PROGRAMS										
250-77-3700-4435	LEAGUE PROGRAMS		0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00
Total Object: 4435 - LEAGUE PROGRAMS:			0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00
Object: 4436 - CONCESSION RESAL										
250-77-3700-4436	PROSHOP RESALE		4,705.40	4,982.29	1,930.36	5,000.00	5,500.00	500.00	10.00%	6,000.00
Total Object: 4436 - CONCESSION RESAL:			4,705.40	4,982.29	1,930.36	5,000.00	5,500.00	500.00	10.00%	6,000.00
Object: 4438 - PRO/MISC RESALE										
250-77-3700-4438	VENDING RESALE		8,592.37	6,277.27	2,277.78	0.00	7,000.00	7,000.00	0.00%	7,500.00
250-77-3740-4438	CONCESSIONS RESALE		77,215.76	88,566.99	31,094.69	78,000.00	85,000.00	7,000.00	8.97%	87,500.00
Total Object: 4438 - PRO/MISC RESALE:			85,808.13	94,844.26	33,372.47	78,000.00	92,000.00	14,000.00	17.95%	95,000.00
Object: 4449 - OTHER CONTRACT										
250-77-3700-4449	OTHER CONTRACT		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Total Object: 4449 - OTHER CONTRACT:			0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Total Category: 4300 - CONTRACTUAL SERVICES:			721,683.80	669,839.97	214,525.12	723,850.00	749,230.00	25,380.00	3.51%	775,330.00
Category: 4500 - CAPITAL OUTLAY										
Object: 4530 - MACH & EQUIPMENT										
250-77-3700-4530	MACH & EQUIPMENT		0.00	0.00	0.00	0.00	145,000.00	145,000.00	0.00%	13,000.00
Budget Notes										
Budget Code Description										
2026 Zamboni										
2027 FALL 2025 Floor scrubber										
Total Object: 4530 - MACH & EQUIPMENT:			0.00	0.00	0.00	0.00	145,000.00	145,000.00	0.00%	13,000.00
Object: 4540 - OTHER CAP OUTLAY										
250-77-3700-4540	OTHER CAP OUTLAY		74,386.49	45,475.50	0.00	82,000.00	0.00	-82,000.00	-100.00%	0.00
Total Object: 4540 - OTHER CAP OUTLAY:			74,386.49	45,475.50	0.00	82,000.00	0.00	-82,000.00	-100.00%	0.00
Total Category: 4500 - CAPITAL OUTLAY:			74,386.49	45,475.50	0.00	82,000.00	145,000.00	63,000.00	76.83%	13,000.00
Category: 4999 - TRANSFERS OUT										
Object: 4700 - TRANSFERS OUT										
250-77-3700-4700	TRANSFERS OUT		199,999.56	200,000.00	75,000.00	180,000.00	180,000.00	0.00	0.00%	180,000.00
Total Object: 4700 - TRANSFERS OUT:			199,999.56	200,000.00	75,000.00	180,000.00	180,000.00	0.00	0.00%	180,000.00
Total Category: 4999 - TRANSFERS OUT:			199,999.56	200,000.00	75,000.00	180,000.00	180,000.00	0.00	0.00%	180,000.00
Total Expense:			1,598,080.43	1,619,398.47	569,719.64	1,690,250.00	1,842,695.00	152,445.00	9.02%	1,766,505.00
Total Fund: 250 - ICE ARENA:			59,139.97	63,225.58	185,269.03	19,750.00	-67,695.00	-87,445.00	-442.76%	72,495.00
Report Total:			59,139.97	63,225.58	185,269.03	19,750.00	-67,695.00	-87,445.00	-442.76%	72,495.00

Budget Comparison Report

Group Summary

Objec...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 250 - ICE ARENA										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
3359 - OTHER GOV AID	57,500.00	57,500.00	0.00	57,000.00	57,500.00	500.00	0.88%	57,500.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	57,500.00	57,500.00	0.00	57,000.00	57,500.00	500.00	0.88%	57,500.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES										
3561 - ADMISSIONS	118,479.22	127,244.97	18,035.86	105,000.00	125,000.00	20,000.00	19.05%	130,000.00	5,000.00	4.00%
3563 - SUPERVISED PLAYGROUNDS	16,802.10	17,239.84	6,149.01	16,000.00	17,000.00	1,000.00	6.25%	18,000.00	1,000.00	5.88%
3564 - H.S. GAME ADMISSIONS	0.00	0.00	50,250.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3567 - EDUCATIONAL LESSONS	134,296.40	130,407.67	94,354.00	140,000.00	135,000.00	-5,000.00	-3.57%	140,000.00	5,000.00	3.70%
3569 - LEAGUE FEES	75,630.00	42,817.06	46,370.00	87,000.00	47,000.00	-40,000.00	-45.98%	48,000.00	1,000.00	2.13%
3570 - SKATE SHARPENING	18,052.55	16,993.59	8,150.75	18,000.00	18,500.00	500.00	2.78%	19,000.00	500.00	2.70%
3571 - CONCESSION SALES	168,439.69	179,865.15	81,330.65	170,000.00	190,000.00	20,000.00	11.76%	200,000.00	10,000.00	5.26%
3572 - VENDING SALE	23,146.74	19,648.04	7,702.01	25,000.00	30,000.00	5,000.00	20.00%	35,000.00	5,000.00	16.67%
3573 - PRO SHOP SALE	5,049.60	5,981.06	1,901.51	5,000.00	6,000.00	1,000.00	20.00%	6,500.00	500.00	8.33%
3574 - ADVERTISING SALES	40,281.17	37,495.84	17,452.74	42,000.00	42,000.00	0.00	0.00%	43,000.00	1,000.00	2.38%
3575 - SPECIAL EVENTS	1,073.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3576 - TURF RENTALS	18,975.03	10,957.50	13,464.87	20,000.00	15,000.00	-5,000.00	-25.00%	15,000.00	0.00	0.00%
3814 - RENTAL INCOME	919,357.21	922,957.23	394,053.10	1,025,000.00	1,072,000.00	47,000.00	4.59%	1,107,000.00	35,000.00	3.26%
Total Category: 3400 - CHARGES FOR SERVICES:	1,539,583.51	1,511,607.95	739,214.75	1,653,000.00	1,697,500.00	44,500.00	2.69%	1,761,500.00	64,000.00	3.77%
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	0.00	74,994.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	0.00	74,994.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS										
3812 - DONATE & CONTRI	0.00	8,750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3813 - SALE OF GOODS	500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	20,000.00	28,505.00	15,500.00	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
3829 - MISC - OTHER	499.15	1,220.89	230.62	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3830 - CASH OVER/UNDER	-140.26	46.21	43.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	20,858.89	38,522.10	15,773.92	0.00	20,000.00	20,000.00	0.00%	20,000.00	0.00	0.00%
Category: 3960 - OTHER FINANCING SOURCE										
3965 - LEASE ISSUANCE PROCEEDS	39,278.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3960 - OTHER FINANCING SOURCE:	39,278.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	1,657,220.40	1,682,624.05	754,988.67	1,710,000.00	1,775,000.00	65,000.00	3.80%	1,839,000.00	64,000.00	3.61%

Budget Comparison Report

Objec...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	2023	2024	2025	2025	2026	Increase /		2027	Increase /	
	Total Activity	Total Activity	YTD Activity Through May	2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	241,588.35	318,605.64	103,217.92	347,900.00	362,400.00	14,500.00	4.17%	375,900.00	13,500.00	3.73%
4110 - OVERTIME F. T.	0.00	276.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4115 - REGULAR-P/T REG STATUS	11,501.17	0.00	6,446.78	17,000.00	18,500.00	1,500.00	8.82%	19,200.00	700.00	3.78%
4120 - SAL-P.T./TEMP	186,836.09	187,971.15	88,993.70	141,400.00	168,000.00	26,600.00	18.81%	175,200.00	7,200.00	4.29%
4121 - O.T. - P.T./TEMP	6,235.46	7,833.65	4,153.00	0.00	6,800.00	6,800.00	0.00%	7,850.00	1,050.00	15.44%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	2,400.00	2,400.00	0.00%	2,600.00	200.00	8.33%
4141 - PERA	25,017.39	31,887.24	12,941.61	37,800.00	41,600.00	3,800.00	10.05%	43,400.00	1,800.00	4.33%
4142 - FICA	32,367.86	36,876.00	15,217.32	38,800.00	42,600.00	3,800.00	9.79%	44,200.00	1,600.00	3.76%
4144 - HEALTH INSURANCE	31,300.00	40,800.00	18,708.35	44,900.00	49,000.00	4,100.00	9.13%	53,800.00	4,800.00	9.80%
4147 - UNEMPLOYMENT	339.22	702.18	2,424.64	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	12,800.00	16,800.00	7,916.65	19,000.00	20,600.00	1,600.00	8.42%	18,100.00	-2,500.00	-12.14%
Total Category: 4100 - PERSONAL SERVICES:	547,985.54	641,752.62	260,019.97	646,800.00	711,900.00	65,100.00	10.06%	740,250.00	28,350.00	3.98%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	1,508.68	854.63	683.89	1,000.00	1,000.00	0.00	0.00%	1,200.00	200.00	20.00%
4209 - OP SUPPLIES-CLEN	7,524.06	7,449.85	2,157.55	6,000.00	8,000.00	2,000.00	33.33%	8,200.00	200.00	2.50%
4210 - OP SUPPLY-OTHER	14,871.02	10,412.84	6,322.63	12,000.00	12,500.00	500.00	4.17%	12,875.00	375.00	3.00%
4211 - MOTOR FUELS	7,041.36	7,205.36	2,890.66	8,500.00	8,500.00	0.00	0.00%	8,500.00	0.00	0.00%
4212 - LUB/ADD	250.04	1,361.32	101.31	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
4217 - CLOTHING/UNIFORM	1,453.23	2,819.45	329.43	1,700.00	1,850.00	150.00	8.82%	1,900.00	50.00	2.70%
4231 - SMALL TOOLS	69.99	509.80	302.37	500.00	515.00	15.00	3.00%	550.00	35.00	6.80%
4270 - OP SUP-VEH/EQ-NON- STOCK	10,991.74	6,689.34	1,034.17	10,000.00	11,000.00	1,000.00	10.00%	11,000.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	10,314.92	17,124.44	6,352.54	12,200.00	12,500.00	300.00	2.46%	13,000.00	500.00	4.00%
4280 - CAPITAL OUTLAY <\$5,000	0.00	7,903.35	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	54,025.04	62,330.38	20,174.55	57,600.00	56,565.00	-1,035.00	-1.80%	57,925.00	1,360.00	2.40%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	13,740.36	15,230.46	10,725.23	10,000.00	15,000.00	5,000.00	50.00%	16,000.00	1,000.00	6.67%
4302 - LEGAL SERVICE	756.00	608.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4303 - INSTRUCTORS	52,855.50	53,872.90	0.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
4305 - FEES FOR SERVICE	9,747.99	18,556.42	19,153.30	15,000.00	20,000.00	5,000.00	33.33%	20,000.00	0.00	0.00%
4309 - CREDIT CARD FEES	32,222.59	43,559.82	17,651.64	18,000.00	45,000.00	27,000.00	150.00%	45,000.00	0.00	0.00%
4310 - COMMUNICATION	2,483.96	1,720.08	983.68	3,925.00	3,000.00	-925.00	-23.57%	3,000.00	0.00	0.00%
4311 - POSTAGE	376.74	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
4312 - 3v3 HOCKEY LEAGUE	13,404.76	9,709.69	3,771.34	22,000.00	15,000.00	-7,000.00	-31.82%	15,000.00	0.00	0.00%
4321 - DATA PROCESSING	47,800.00	53,700.00	30,238.30	72,500.00	83,500.00	11,000.00	15.17%	87,700.00	4,200.00	5.03%
4340 - PRINTING	0.00	50.00	0.00	200.00	100.00	-100.00	-50.00%	100.00	0.00	0.00%
4341 - ADVER/PUBLISH	3,531.56	2,219.98	780.16	3,395.00	3,500.00	105.00	3.09%	4,000.00	500.00	14.29%
4350 - INSURANCE CHARGE	12,400.00	18,600.00	8,541.65	20,500.00	37,900.00	17,400.00	84.88%	39,800.00	1,900.00	5.01%

Budget Comparison Report

Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
4360 - UTILITIES	280,612.05	252,508.43	27,043.86	275,000.00	250,000.00	-25,000.00	-9.09%	262,000.00	12,000.00	4.80%
4370 - MAINT-REPAIR/EQ	66,116.08	51,384.94	37,735.89	55,000.00	60,000.00	5,000.00	9.09%	60,000.00	0.00	0.00%
4372 - MAINT-REPAIR/BLD	79,527.87	20,968.24	7,826.02	55,000.00	30,000.00	-25,000.00	-45.45%	31,500.00	1,500.00	5.00%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	14,700.00	3,750.00	9,000.00	7,900.00	-1,100.00	-12.22%	8,300.00	400.00	5.06%
4375 - CHARGE-FLEET MNT	160.80	0.00	1,648.04	6,000.00	6,000.00	0.00	0.00%	6,300.00	300.00	5.00%
4380 - RENTAL/LEASE	2,701.46	2,803.41	425.91	6,000.00	6,500.00	500.00	8.33%	6,500.00	0.00	0.00%
4401 - DUES & SUBS	5,044.18	4,829.53	3,975.10	6,180.00	6,180.00	0.00	0.00%	6,180.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	1,780.87	2,650.83	269.01	6,000.00	6,200.00	200.00	3.33%	6,500.00	300.00	4.84%
4405 - CLEAN/WASTE REMV	607.52	522.65	232.75	850.00	850.00	0.00	0.00%	850.00	0.00	0.00%
4434 - SPECIAL EVENTS	5,299.98	1,818.04	4,470.41	1,200.00	5,000.00	3,800.00	316.67%	5,500.00	500.00	10.00%
4435 - LEAGUE PROGRAMS	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	0.00	0.00%
4436 - CONCESSION RESAL	4,705.40	4,982.29	1,930.36	5,000.00	5,500.00	500.00	10.00%	6,000.00	500.00	9.09%
4438 - PRO/MISC RESALE	85,808.13	94,844.26	33,372.47	78,000.00	92,000.00	14,000.00	17.95%	95,000.00	3,000.00	3.26%
4449 - OTHER CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	721,683.80	669,839.97	214,525.12	723,850.00	749,230.00	25,380.00	3.51%	775,330.00	26,100.00	3.48%
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	0.00	0.00	145,000.00	145,000.00	0.00%	13,000.00	-132,000.00	-91.03%
4540 - OTHER CAP OUTLAY	74,386.49	45,475.50	0.00	82,000.00	0.00	-82,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	74,386.49	45,475.50	0.00	82,000.00	145,000.00	63,000.00	76.83%	13,000.00	-132,000.00	-91.03%
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	199,999.56	200,000.00	75,000.00	180,000.00	180,000.00	0.00	0.00%	180,000.00	0.00	0.00%
Total Category: 4999 - TRANSFERS OUT:	199,999.56	200,000.00	75,000.00	180,000.00	180,000.00	0.00	0.00%	180,000.00	0.00	0.00%
Total Expense:	1,598,080.43	1,619,398.47	569,719.64	1,690,250.00	1,842,695.00	152,445.00	9.02%	1,766,505.00	-76,190.00	-4.13%
Total Fund: 250 - ICE ARENA:	59,139.97	63,225.58	185,269.03	19,750.00	-67,695.00	-87,445.00	-442.76%	72,495.00	140,190.00	-207.09%
Report Total:	59,139.97	63,225.58	185,269.03	19,750.00	-67,695.00	-87,445.00	-442.76%	72,495.00	140,190.00	-207.09%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
250 - ICE ARENA	59,139.97	63,225.58	185,269.03	19,750.00	-67,695.00	-87,445.00	-442.76%	72,495.00	140,190.00	-207.09%
Report Total:	59,139.97	63,225.58	185,269.03	19,750.00	-67,695.00	-87,445.00	-442.76%	72,495.00	140,190.00	-207.09%

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND											
Department: 00 - UNDEFINED											
Category: 3809 - INVESTMENT INTEREST											
255-00-9255-3810	INVEST INTEREST	14,112.24	10,969.61	2,179.79	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		14,112.24	10,969.61	2,179.79	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3960 - OTHER FINANCING SOURCE											
255-00-9255-3960	BOND ISSUANCE	0.00	0.00	1,475,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-00-9255-3963	OTHER FINANCING SOURCE-BC	0.00	0.00	152,269.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3960 - OTHER FINANCING SOURCE:		0.00	0.00	1,627,269.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 00 - UNDEFINED:		14,112.24	10,969.61	1,629,449.54	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Department: 53 - GOLF COURSE-ADMINISTRATION											
Category: 3400 - CHARGES FOR SERVICES											
255-53-2100-3400	GREEN FEES	848,987.18	961,504.73	265,475.40	916,906.00	1,039,965.00	123,059.00	13.42%	1,081,565.00	41,600.00	4.00%
Budget Notes											
Budget Code		Description									
2026		4% Revenue Growth from 2024 to 2025 and carried over for 2026 and 2027. This is on all revenues									
255-53-2100-3402	PCC MEMBERSHIPS	93,706.38	73,246.37	17,376.93	101,203.00	79,225.00	-21,978.00	-21.72%	82,390.00	3,165.00	3.99%
255-53-2100-3418	HANDICAPS	9,960.00	9,297.78	9,649.85	10,757.00	10,065.00	-692.00	-6.43%	10,460.00	395.00	3.92%
255-53-2100-3420	RENTAL CLUBS	5,677.04	6,282.96	370.00	6,131.00	6,795.00	664.00	10.83%	7,090.00	295.00	4.34%
255-53-2100-3421	GOLF CARTS	430,896.63	466,410.74	136,388.28	465,368.00	504,470.00	39,102.00	8.40%	524,650.00	20,180.00	4.00%
255-53-2100-3428	LESSONS	16,735.00	15,037.58	8,845.00	18,074.00	16,265.00	-1,809.00	-10.01%	16,915.00	650.00	4.00%
255-53-2100-3429	RANGE	166,551.77	185,634.02	74,308.38	179,876.00	200,785.00	20,909.00	11.62%	208,815.00	8,030.00	4.00%
255-53-2100-3431	GOLF CLUB MEMBERSHIP	127,974.00	132,903.37	142,514.40	138,212.00	143,750.00	5,538.00	4.01%	148,060.00	4,310.00	3.00%
255-53-2100-3434	CIGARS	1,964.72	642.19	0.00	2,122.00	695.00	-1,427.00	-67.25%	720.00	25.00	3.60%
255-53-2100-3451	GOLF ACCESSORIES	40,153.30	52,526.87	15,903.47	43,364.00	56,815.00	13,451.00	31.02%	59,085.00	2,270.00	4.00%
255-53-2100-3453	CLOTHING - TAX	16,246.48	12,810.11	3,046.40	17,546.00	13,855.00	-3,691.00	-21.04%	14,410.00	555.00	4.01%
255-53-2100-3454	CLOTHING-NONTAX	39,719.69	41,666.58	9,253.68	42,897.00	45,070.00	2,173.00	5.07%	46,870.00	1,800.00	3.99%
255-53-2100-3455	GIFT CERTIFICATE	2,375.65	-1,231.40	0.00	2,566.00	1,330.00	-1,236.00	-48.17%	1,385.00	55.00	4.14%
255-53-2100-3465	GOLF CLUB REPAIR	566.20	1,410.73	130.75	611.00	1,525.00	914.00	149.59%	1,590.00	65.00	4.26%
Total Category: 3400 - CHARGES FOR SERVICES:		1,801,514.04	1,958,142.63	683,262.54	1,945,633.00	2,120,610.00	174,977.00	8.99%	2,204,005.00	83,395.00	3.93%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Category: 3812 - MISCELLANEOUS											
255-53-2100-3813	SALE OF GOODS	591.00	4,025.00	3,377.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-3816	REFUND & REIMBRS	1,062.38	5,061.55	81.17	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		1,653.38	9,086.55	3,458.67	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
255-53-2100-3899	TRANSFER IN	650,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		650,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4100 - PERSONAL SERVICES											
255-53-2100-4100	SALARY-FULL TIME	140,500.02	166,583.76	69,264.04	197,900.00	194,300.00	-3,600.00	-1.82%	201,700.00	7,400.00	3.81%
255-53-2100-4120	SAL-P.T./TEMP	198,452.28	197,035.16	53,630.89	198,000.00	209,900.00	11,900.00	6.01%	217,200.00	7,300.00	3.48%
255-53-2100-4121	O.T. - P.T./TEMP	3,551.82	4,008.87	351.01	2,000.00	2,100.00	100.00	5.00%	2,200.00	100.00	4.76%
255-53-2100-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,700.00	1,700.00	0.00%	1,900.00	200.00	11.76%
255-53-2100-4141	PERA	10,555.98	23,170.19	6,992.38	30,000.00	30,400.00	400.00	1.33%	31,600.00	1,200.00	3.95%
255-53-2100-4142	FICA	25,814.38	27,566.80	9,313.42	30,500.00	31,200.00	700.00	2.30%	32,200.00	1,000.00	3.21%
255-53-2100-4144	HEALTH INSURANCE	10,800.00	24,000.00	11,000.00	26,400.00	25,200.00	-1,200.00	-4.55%	27,700.00	2,500.00	9.92%
255-53-2100-4147	UNEMPLOYMENT	13,504.15	958.56	281.32	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4148	WORKERS COMP	3,800.00	6,700.00	3,416.65	8,200.00	8,200.00	0.00	0.00%	8,900.00	700.00	8.54%
255-53-2160-4120	SAL-P.T./TEMP	2,635.44	4,759.98	1,546.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4121	O.T. - P.T./TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4141	PERA	0.49	5.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4142	FICA	201.51	364.13	118.33	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4120	SAL-P.T./TEMP	0.00	7,199.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4121	O.T. - P.T./TEMP	0.00	324.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4141	PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4142	FICA	0.00	575.56	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2170-4120	SAL-P.T./TEMP	0.00	0.00	323.02	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2170-4141	PERA	0.00	0.00	20.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2170-4142	FICA	0.00	0.00	24.71	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		409,816.07	463,252.27	156,283.25	493,000.00	503,000.00	10,000.00	2.03%	523,400.00	20,400.00	4.06%
Category: 4200 - COMMODITIES											
255-53-2100-4200	OFFICE SUPPLIES	368.38	0.00	290.77	1,090.00	1,115.00	25.00	2.29%	1,145.00	30.00	2.69%
255-53-2100-4210	OP SUPPLY-OTHER	16,063.46	23,759.10	6,555.37	10,100.00	10,350.00	250.00	2.48%	10,605.00	255.00	2.46%
255-53-2100-4217	CLOTHING/UNIFORM	5,524.37	8,779.51	6,144.47	5,000.00	5,125.00	125.00	2.50%	5,250.00	125.00	2.44%
255-53-2100-4280	CAPITAL OUTLAY <\$5,000	3,460.40	14,090.42	3,756.37	2,000.00	2,050.00	50.00	2.50%	2,100.00	50.00	2.44%
Total Category: 4200 - COMMODITIES:		25,416.61	46,629.03	16,746.98	18,190.00	18,640.00	450.00	2.47%	19,100.00	460.00	2.47%
Category: 4300 - CONTRACTUAL SERVICES											
255-53-2100-4300	PROF SERVICES	2,437.00	1,844.06	0.00	1,850.00	1,895.00	45.00	2.43%	1,940.00	45.00	2.37%
255-53-2100-4302	LEGAL SERVICE	1,656.00	496.00	544.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number					Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Budget		to Parent Budget	Budget		to Comparison 1
					2025 2025	2026 2026		Increase / (Decrease)	2027 2027 FALL 2025		Increase / (Decrease)
255-53-2100-4305	FEES FOR SERVICE	75,240.75	89,731.96	17,447.78	75,000.00	90,000.00	15,000.00	20.00%	92,250.00	2,250.00	2.50%
255-53-2100-4309	CREDIT CARD FEES	58,138.50	62,434.87	13,551.49	65,000.00	66,625.00	1,625.00	2.50%	68,250.00	1,625.00	2.44%
255-53-2100-4310	COMMUNICATION	11,382.07	8,499.36	2,230.30	12,650.00	12,965.00	315.00	2.49%	13,280.00	315.00	2.43%
255-53-2100-4311	POSTAGE	64.86	34.29	73.00	110.00	115.00	5.00	4.55%	115.00	0.00	0.00%
255-53-2100-4321	DATA PROCESSING	88,700.00	96,400.00	41,250.00	99,000.00	104,700.00	5,700.00	5.76%	109,900.00	5,200.00	4.97%
255-53-2100-4340	PRINTING	3,201.85	3,626.96	2,694.41	2,940.00	3,015.00	75.00	2.55%	3,090.00	75.00	2.49%
255-53-2100-4341	ADVER/PUBLISH	6,360.93	4,988.65	1,265.28	9,000.00	9,225.00	225.00	2.50%	9,450.00	225.00	2.44%
255-53-2100-4350	INSURANCE CHARGE	5,700.00	8,600.00	3,958.35	9,500.00	9,600.00	100.00	1.05%	10,100.00	500.00	5.21%
255-53-2100-4360	UTILITIES	10,338.02	9,508.87	3,415.11	9,830.00	10,075.00	245.00	2.49%	10,320.00	245.00	2.43%
255-53-2100-4370	MAINT-REPAIR/EQ	3,922.08	1,975.00	229.78	1,640.00	1,680.00	40.00	2.44%	1,720.00	40.00	2.38%
255-53-2100-4371	MAINT-REPAIR/OTH	0.00	657.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4372	MAINT-REPAIR/BLD	6,598.65	4,391.04	1,675.45	6,700.00	6,870.00	170.00	2.54%	7,035.00	165.00	2.40%
255-53-2100-4373	BUILDING MAINTENANCE LABC	0.00	3,500.00	1,291.65	3,100.00	3,100.00	0.00	0.00%	3,600.00	500.00	16.13%
255-53-2100-4380	RENTAL/LEASE	47,401.53	5,944.20	196.90	14,420.00	90,000.00	75,580.00	524.13%	90,000.00	0.00	0.00%
Budget Notes											
Budget Code		Description									
2026		Increase is for new carts and utility carts for golf operation									
255-53-2100-4401	DUES & SUBS	835.00	1,579.97	1,159.40	2,180.00	2,235.00	55.00	2.52%	2,290.00	55.00	2.46%
255-53-2100-4403	TRAVEL/TRAIN/CON	1,461.56	3,211.49	0.00	3,750.00	4,000.00	250.00	6.67%	4,000.00	0.00	0.00%
255-53-2100-4405	CLEAN/WASTE REMV	1,582.30	1,456.02	518.16	1,750.00	1,795.00	45.00	2.57%	1,840.00	45.00	2.51%
255-53-2100-4407	PROPERTY TAXES	1,090.50	1,090.50	1,090.50	1,090.00	1,115.00	25.00	2.29%	1,145.00	30.00	2.69%
255-53-2100-4438	PRO/MISC RESALE	90,127.38	90,549.64	64,961.30	75,000.00	90,000.00	15,000.00	20.00%	90,000.00	0.00	0.00%
255-53-2100-4449	OTHER CONTRACT	0.00	10.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		416,238.98	400,530.16	157,552.86	394,510.00	509,010.00	114,500.00	29.02%	520,325.00	11,315.00	2.22%
Category: 4500 - CAPITAL OUTLAY											
255-53-2100-4530	MACH & EQUIPMENT	0.00	0.00	4,601.96	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4540	OTHER CAP OUTLAY	0.00	0.00	0.00	15,000.00	10,000.00	-5,000.00	-33.33%	10,000.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		0.00	0.00	4,601.96	15,000.00	10,000.00	-5,000.00	-33.33%	10,000.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES											
255-53-2100-4600	PRINCIPAL	0.00	0.00	0.00	118,000.00	0.00	-118,000.00	-100.00%	70,000.00	70,000.00	0.00%
255-53-2100-4609	INTERFUND INTEREST	5,480.00	34,640.00	8,070.00	32,280.00	0.00	-32,280.00	-100.00%	0.00	0.00	0.00%
255-53-2100-4610	INTEREST	0.00	0.00	0.00	0.00	58,440.00	58,440.00	0.00%	68,750.00	10,310.00	17.64%
255-53-2100-4620	PAYING AGENT FEE	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,500.00	0.00	0.00%
255-53-2100-4621	BOND ISSUANCE COSTS	0.00	0.00	27,269.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		5,480.00	34,640.00	35,339.75	150,280.00	59,940.00	-90,340.00	-60.11%	140,250.00	80,310.00	133.98%
Total Department: 53 - GOLF COURSE-ADMINISTRATION:		1,596,215.76	1,022,177.72	316,196.41	874,653.00	1,020,020.00	145,367.00	16.62%	990,930.00	-29,090.00	-2.85%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Department: 55 - GOLF COURSE-MAINTENANCE											
Category: 3310 - INTERGOVERNMENTAL											
255-55-2105-3324	STATE GRANTS	4,519.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		4,519.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4100 - PERSONAL SERVICES											
255-55-2105-4100	SALARY-FULL TIME	181,255.52	196,524.88	81,484.96	213,600.00	229,200.00	15,600.00	7.30%	237,200.00	8,000.00	3.49%
255-55-2105-4120	SAL-P.T./TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2105-4121	O.T. - P.T./TEMP	0.00	0.00	0.00	2,400.00	2,400.00	0.00	0.00%	2,500.00	100.00	4.17%
255-55-2105-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,900.00	1,900.00	0.00%	2,100.00	200.00	10.53%
255-55-2105-4141	PERA	13,513.74	14,531.04	6,136.80	31,100.00	33,100.00	2,000.00	6.43%	34,400.00	1,300.00	3.93%
255-55-2105-4142	FICA	12,420.58	13,402.70	5,665.67	31,700.00	33,800.00	2,100.00	6.62%	35,000.00	1,200.00	3.55%
255-55-2105-4144	HEALTH INSURANCE	21,600.00	24,000.00	11,000.00	26,400.00	28,800.00	2,400.00	9.09%	31,600.00	2,800.00	9.72%
255-55-2105-4147	UNEMPLOYMENT	617.04	2,335.78	5,368.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2105-4148	WORKERS COMP	4,800.00	5,600.00	2,708.35	6,500.00	9,000.00	2,500.00	38.46%	9,700.00	700.00	7.78%
255-55-2110-4120	SAL-P.T./TEMP	203,196.21	231,642.19	46,271.33	198,000.00	209,900.00	11,900.00	6.01%	218,300.00	8,400.00	4.00%
255-55-2110-4121	O.T. - P.T./TEMP	3,157.18	6,720.71	506.21	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2110-4141	PERA	3,294.93	6,228.82	1,629.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2110-4142	FICA	15,793.71	18,250.12	3,616.74	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		459,648.91	519,236.24	164,387.21	509,700.00	548,100.00	38,400.00	7.53%	570,800.00	22,700.00	4.14%
Category: 4200 - COMMODITIES											
255-55-2105-4200	OFFICE SUPPLIES	428.92	163.03	58.91	550.00	565.00	15.00	2.73%	580.00	15.00	2.65%
255-55-2105-4210	OP SUPPLY-OTHER	28,738.54	44,923.02	13,798.80	30,710.00	31,480.00	770.00	2.51%	32,245.00	765.00	2.43%
255-55-2105-4211	MOTOR FUELS	36,018.46	31,184.63	6,674.89	30,450.00	31,210.00	760.00	2.50%	31,975.00	765.00	2.45%
255-55-2105-4212	LUB/ADD	3,654.29	5,024.73	956.73	3,390.00	3,475.00	85.00	2.51%	3,560.00	85.00	2.45%
255-55-2105-4216	FERTILIZER/CHEM	46,912.62	43,188.35	22,367.73	43,700.00	44,790.00	1,090.00	2.49%	45,885.00	1,095.00	2.44%
255-55-2105-4217	CLOTHING/UNIFORM	1,472.19	1,515.09	1,110.71	1,750.00	1,795.00	45.00	2.57%	1,840.00	45.00	2.51%
255-55-2105-4231	SMALL TOOLS	1,767.16	0.00	1,140.09	2,080.00	2,130.00	50.00	2.40%	2,185.00	55.00	2.58%
255-55-2105-4270	OP SUP-VEH/EQ	36,205.55	33,006.22	13,857.55	31,830.00	32,625.00	795.00	2.50%	33,420.00	795.00	2.44%
255-55-2105-4271	OP SUP-OTHER IMP	14,430.66	-5,745.07	37.68	8,960.00	9,185.00	225.00	2.51%	9,405.00	220.00	2.40%
255-55-2105-4272	OP SUP-BUILDINGS	870.63	682.93	2,126.45	2,080.00	2,130.00	50.00	2.40%	2,185.00	55.00	2.58%
255-55-2105-4280	CAPITAL OUTLAY <\$5,000	9,660.29	0.00	67.05	5,460.00	5,595.00	135.00	2.47%	5,730.00	135.00	2.41%
Total Category: 4200 - COMMODITIES:		180,159.31	153,942.93	62,196.59	160,960.00	164,980.00	4,020.00	2.50%	169,010.00	4,030.00	2.44%
Category: 4300 - CONTRACTUAL SERVICES											
255-55-2105-4300	PROF SERVICES	1,100.00	984.00	0.00	550.00	565.00	15.00	2.73%	580.00	15.00	2.65%
255-55-2105-4305	FEES FOR SERVICE	46,732.57	19,943.53	11,486.52	20,000.00	20,500.00	500.00	2.50%	21,000.00	500.00	2.44%
255-55-2105-4310	COMMUNICATION	3,559.77	1,755.63	396.00	4,580.00	4,695.00	115.00	2.51%	4,810.00	115.00	2.45%
255-55-2105-4350	INSURANCE CHARGE	1,726.20	1,700.00	791.65	1,900.00	1,600.00	-300.00	-15.79%	1,700.00	100.00	6.25%
255-55-2105-4370	MAINT-REPAIR/EQ	4,222.33	18,606.67	8,365.75	6,890.00	7,060.00	170.00	2.47%	7,235.00	175.00	2.48%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Budget	to Parent	%	Budget	to Comparison 1	%	
		2023	2024	2025	2025	2026	Increase /	2027	Increase /		
		Total Activity	Total Activity	YTD Activity	2025	2026	(Decrease)	2027 FALL 2025	(Decrease)		
				Through May							
Account Number											
255-55-2105-4371	MAINT-REPAIR/OTH	2,598.40	400.00	0.00	5,460.00	5,595.00	135.00	2.47%	5,730.00	135.00	2.41%
255-55-2105-4372	MAINT-REPAIR/BLD	7,398.02	2,760.28	1,257.73	5,520.00	5,650.00	130.00	2.36%	5,795.00	145.00	2.57%
255-55-2105-4373	BUILDING MAINTENANCE LABC	0.00	3,500.00	1,291.65	3,100.00	3,000.00	-100.00	-3.23%	3,000.00	0.00	0.00%
255-55-2105-4375	CHARGE-FLEET MNT	1,997.30	725.61	0.00	1,200.00	1,500.00	300.00	25.00%	1,580.00	80.00	5.33%
255-55-2105-4380	RENTAL/LEASE	4,572.94	11,468.83	2,630.95	16,000.00	16,400.00	400.00	2.50%	16,800.00	400.00	2.44%
255-55-2105-4401	DUES & SUBS	1,465.90	1,302.80	240.00	980.00	1,005.00	25.00	2.55%	1,030.00	25.00	2.49%
255-55-2105-4403	TRAVEL/TRAIN/CON	3,339.30	1,782.46	632.00	9,050.00	7,200.00	-1,850.00	-20.44%	7,200.00	0.00	0.00%
255-55-2105-4405	CLEAN/WASTE REMV	6,215.00	6,400.00	2,502.00	7,320.00	7,500.00	180.00	2.46%	7,685.00	185.00	2.47%
255-55-2105-4449	OTHER CONTRACT	7,694.24	3,337.00	1,332.86	6,180.00	6,335.00	155.00	2.51%	6,490.00	155.00	2.45%
255-55-2110-4310	COMMUNICATION	400.10	665.14	1,194.32	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2110-4360	UTILITIES	22,650.98	18,127.29	7,410.72	23,600.00	24,190.00	590.00	2.50%	24,780.00	590.00	2.44%
255-55-2110-4380	RENTAL/LEASE	640.87	882.37	288.42	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		116,313.92	94,341.61	39,820.57	112,330.00	112,795.00	465.00	0.41%	115,415.00	2,620.00	2.32%
Category: 4500 - CAPITAL OUTLAY											
255-55-2105-4510	BUILD & STRUC	0.00	15,044.55	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2105-4530	MACH & EQUIPMENT	0.00	133,220.76	0.00	170,000.00	125,000.00	-45,000.00	-26.47%	165,000.00	40,000.00	32.00%
Budget Notes											
Budget Code		Description									
2027 FALL 2025		This will be re-evaluated based on revenue. Might need to hold off on 1 piece of equipment depending on revenue.									
255-55-2115-4550	PROJECT-CONTRACT	2,139,272.45	2,948.55	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2115-4557	PROJECT-PROF SVS	113,022.84	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		2,252,295.29	151,213.86	0.00	170,000.00	125,000.00	-45,000.00	-26.47%	165,000.00	40,000.00	32.00%
Total Department: 55 - GOLF COURSE-MAINTENANCE:		-3,003,897.99	-918,734.64	-266,404.37	-952,990.00	-950,875.00	2,115.00	-0.22%	-1,020,225.00	-69,350.00	7.29%
Department: 56 - GOLF COURSE CLUBHOUSE											
Category: 3400 - CHARGES FOR SERVICES											
255-56-2140-3435	NON-ALCOHOLIC BEVERAGE	49,482.77	48,246.16	11,351.69	53,411.00	52,185.00	-1,226.00	-2.30%	54,270.00	2,085.00	4.00%
255-56-2140-3436	ALCOHOLIC BEVERAGE	355,141.60	380,553.69	87,762.21	383,553.00	411,605.00	28,052.00	7.31%	428,070.00	16,465.00	4.00%
255-56-2140-3441	FOOD	211,870.18	169,248.94	66,388.48	228,820.00	183,060.00	-45,760.00	-20.00%	190,380.00	7,320.00	4.00%
255-56-2140-3442	POLICE SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3443	CLUBHOUSE RENTALS	52,791.50	83,295.00	16,840.00	57,015.00	90,100.00	33,085.00	58.03%	93,695.00	3,595.00	3.99%
255-56-2140-3444	MANDATORY GRATUITY	142,972.59	132,669.31	39,280.55	154,410.00	143,430.00	-10,980.00	-7.11%	149,170.00	5,740.00	4.00%
255-56-2140-3445	BANQUET FOOD	341,085.58	321,180.98	93,680.69	368,372.00	347,390.00	-20,982.00	-5.70%	361,285.00	13,895.00	4.00%
255-56-2140-3446	BANQUET NA BEVERAGES	9,436.94	9,461.33	1,101.83	10,192.00	10,235.00	43.00	0.42%	10,645.00	410.00	4.01%
255-56-2140-3447	BANQUET ALCOHOLIC BEVERA	39,360.06	27,444.57	7,016.94	42,509.00	29,865.00	-12,644.00	-29.74%	30,870.00	1,005.00	3.37%
255-56-2140-3575	SPECIAL EVENTS	2,019.00	8,021.00	2,570.00	0.00	8,675.00	8,675.00	0.00%	9,025.00	350.00	4.03%
Total Category: 3400 - CHARGES FOR SERVICES:		1,204,160.22	1,180,120.98	325,992.39	1,298,282.00	1,276,545.00	-21,737.00	-1.67%	1,327,410.00	50,865.00	3.98%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Category: 3812 - MISCELLANEOUS											
255-56-2140-3813	SALE OF GOODS	200.00	1,604.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3816	REFUND & REIMBR	474.24	354.11	71.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3829	MISC - OTHER	1,502.74	480.63	84.48	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3830	CASH OVER	-28.64	384.92	483.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		2,148.34	2,823.91	639.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4100 - PERSONAL SERVICES											
255-56-2140-4100	SALARY-FULL TIME	223,881.80	265,575.71	72,490.84	217,700.00	211,800.00	-5,900.00	-2.71%	221,500.00	9,700.00	4.58%
255-56-2140-4120	SAL-P.T./TEMP	307,702.55	302,353.77	87,633.59	297,000.00	314,800.00	17,800.00	5.99%	325,800.00	11,000.00	3.49%
255-56-2140-4121	O.T. - P.T./TEMP	2,633.71	3,756.60	649.62	3,700.00	3,900.00	200.00	5.41%	4,000.00	100.00	2.56%
255-56-2140-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	2,300.00	2,300.00	0.00%	2,400.00	100.00	4.35%
255-56-2140-4141	PERA	26,176.20	44,127.40	9,046.71	41,900.00	39,800.00	-2,100.00	-5.01%	41,300.00	1,500.00	3.77%
255-56-2140-4142	FICA	39,772.88	41,663.89	12,093.64	42,700.00	40,500.00	-2,200.00	-5.15%	42,100.00	1,600.00	3.95%
255-56-2140-4144	HEALTH INSURANCE	21,600.00	36,000.00	16,500.00	39,600.00	32,400.00	-7,200.00	-18.18%	35,600.00	3,200.00	9.88%
255-56-2140-4147	UNEMPLOYMENT	962.29	973.29	3,016.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-4148	WORKERS COMP	5,700.00	6,900.00	3,708.35	8,900.00	10,900.00	2,000.00	22.47%	11,500.00	600.00	5.50%
Total Category: 4100 - PERSONAL SERVICES:		628,429.43	701,350.66	205,139.47	651,500.00	656,400.00	4,900.00	0.75%	684,200.00	27,800.00	4.24%
Category: 4200 - COMMODITIES											
255-56-2140-4200	OFFICE SUPPLIES	117.42	93.80	0.00	550.00	565.00	15.00	2.73%	580.00	15.00	2.65%
255-56-2140-4210	OP SUPPLY-OTHER	50,240.81	38,449.08	12,870.39	25,020.00	25,645.00	625.00	2.50%	26,270.00	625.00	2.44%
255-56-2140-4217	CLOTHING/UNIFORM	0.00	2,078.14	3,030.12	3,390.00	3,475.00	85.00	2.51%	3,560.00	85.00	2.45%
255-56-2140-4280	CAPITAL OUTLAY <\$5,000	5,820.05	3,355.26	1,728.10	5,000.00	5,125.00	125.00	2.50%	5,250.00	125.00	2.44%
Total Category: 4200 - COMMODITIES:		56,178.28	43,976.28	17,628.61	33,960.00	34,810.00	850.00	2.50%	35,660.00	850.00	2.44%
Category: 4300 - CONTRACTUAL SERVICES											
255-56-2140-4300	PROF SERVICES	2,360.56	1,450.00	0.00	1,970.00	2,020.00	50.00	2.54%	2,070.00	50.00	2.48%
255-56-2140-4305	FEES FOR SERVICE	28,334.75	29,109.58	13,493.84	27,860.00	28,560.00	700.00	2.51%	29,250.00	690.00	2.42%
255-56-2140-4310	COMMUNICATION	2,002.50	2,106.00	594.00	1,770.00	1,815.00	45.00	2.54%	1,860.00	45.00	2.48%
255-56-2140-4311	POSTAGE	0.00	0.00	18.40	110.00	115.00	5.00	4.55%	115.00	0.00	0.00%
255-56-2140-4340	PRINTING	0.00	624.88	0.00	1,650.00	1,690.00	40.00	2.42%	1,730.00	40.00	2.37%
255-56-2140-4341	ADVER/PUBLISH	6,567.64	12,664.89	4,408.15	6,000.00	6,150.00	150.00	2.50%	6,300.00	150.00	2.44%
255-56-2140-4350	INSURANCE CHARGE	4,800.00	7,200.00	3,291.65	7,900.00	10,600.00	2,700.00	34.18%	11,100.00	500.00	4.72%
255-56-2140-4352	GENERAL LIABILIT	3,172.00	0.00	0.00	4,150.00	4,250.00	100.00	2.41%	4,375.00	125.00	2.94%
255-56-2140-4360	UTILITIES	38,140.17	35,011.65	13,018.10	37,150.00	30,080.00	-7,070.00	-19.03%	39,005.00	8,925.00	29.67%
255-56-2140-4370	MAINT-REPAIR/EQ	14,083.69	7,510.89	1,485.93	11,370.00	11,650.00	280.00	2.46%	11,940.00	290.00	2.49%
255-56-2140-4371	MAINT-REPAIR/OTH	0.00	208.09	795.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-4372	MAINT-REPAIR/BLD	30,792.49	22,705.52	10,402.89	23,340.00	23,920.00	580.00	2.49%	24,505.00	585.00	2.45%
255-56-2140-4373	BUILDING MAINTENANCE LABC	0.00	4,100.00	1,458.35	3,500.00	3,000.00	-500.00	-14.29%	3,000.00	0.00	0.00%
255-56-2140-4380	RENTAL/LEASE	6,814.79	16,033.03	2,030.52	6,150.00	6,305.00	155.00	2.52%	6,460.00	155.00	2.46%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Budget	to Parent	%	Budget	to Comparison 1	%	
					Budget	Budget			Budget		
					2025	2026	Increase /	2027	Increase /		
					2025	2026	(Decrease)	2027 FALL 2025	(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through May							
255-56-2140-4401	DUES & SUBS	2,310.00	2,271.75	2,363.00	2,840.00	2,910.00	70.00	2.46%	2,980.00	70.00	2.41%
255-56-2140-4403	TRAVEL/TRAIN/CON	94.30	2,466.69	2,523.15	7,500.00	7,500.00	0.00	0.00%	7,500.00	0.00	0.00%
255-56-2140-4405	CLEAN/WASTE REMV	2,409.87	3,640.70	1,424.89	2,840.00	2,910.00	70.00	2.46%	2,980.00	70.00	2.41%
255-56-2140-4434	SPECIAL EVENTS	16,877.99	14,052.00	2,100.00	10,300.00	10,560.00	260.00	2.52%	10,815.00	255.00	2.41%
255-56-2140-4436	CONCESSION RESAL	194,811.13	177,576.31	72,421.76	185,400.00	190,035.00	4,635.00	2.50%	194,670.00	4,635.00	2.44%
255-56-2140-4438	PRO/MISC RESALE	31,453.62	32,295.62	10,468.30	26,520.00	27,185.00	665.00	2.51%	27,850.00	665.00	2.45%
255-56-2140-4439	LIQUOR - RESALE	88,400.76	94,357.62	33,851.78	84,870.00	86,990.00	2,120.00	2.50%	89,110.00	2,120.00	2.44%
255-56-2140-4449	OTHER CONTRACT	20.00	9,388.00	3,019.00	7,320.00	7,500.00	180.00	2.46%	7,685.00	185.00	2.47%
Total Category: 4300 - CONTRACTUAL SERVICES:		473,446.26	474,773.22	179,168.71	460,510.00	465,745.00	5,235.00	1.14%	485,300.00	19,555.00	4.20%
Category: 4500 - CAPITAL OUTLAY											
255-56-2140-4510	BUILD & STRUC	0.00	35,277.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-4530	MACH & EQUIPMENT	12,702.61	41,974.77	8,016.72	70,000.00	10,000.00	-60,000.00	-85.71%	10,000.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		12,702.61	77,252.46	8,016.72	70,000.00	10,000.00	-60,000.00	-85.71%	10,000.00	0.00	0.00%
Total Department: 56 - GOLF COURSE CLUBHOUSE:		35,551.98	-114,407.73	-83,321.71	82,312.00	109,590.00	27,278.00	33.14%	112,250.00	2,660.00	2.43%
Total Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND:		-1,358,018.01	4.96	1,595,919.87	3,975.00	178,735.00	174,760.00	4,396.48%	82,955.00	-95,780.00	-53.59%
Report Total:		-1,358,018.01	4.96	1,595,919.87	3,975.00	178,735.00	174,760.00	4,396.48%	82,955.00	-95,780.00	-53.59%

Group Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND										
Department: 00 - UNDEFINED										
3809 - INVESTMENT INTEREST	14,112.24	10,969.61	2,179.79	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3960 - OTHER FINANCING SOURCE	0.00	0.00	1,627,269.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 00 - UNDEFINED:	14,112.24	10,969.61	1,629,449.54	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Department: 53 - GOLF COURSE-ADMINISTRATION										
3400 - CHARGES FOR SERVICES	1,801,514.04	1,958,142.63	683,262.54	1,945,633.00	2,120,610.00	174,977.00	8.99%	2,204,005.00	83,395.00	3.93%
3812 - MISCELLANEOUS	1,653.38	9,086.55	3,458.67	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3999 - TRANSFERS IN	650,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4100 - PERSONAL SERVICES	409,816.07	463,252.27	156,283.25	493,000.00	503,000.00	10,000.00	2.03%	523,400.00	20,400.00	4.06%
4200 - COMMODITIES	25,416.61	46,629.03	16,746.98	18,190.00	18,640.00	450.00	2.47%	19,100.00	460.00	2.47%
4300 - CONTRACTUAL SERVICES	416,238.98	400,530.16	157,552.86	394,510.00	509,010.00	114,500.00	29.02%	520,325.00	11,315.00	2.22%
4500 - CAPITAL OUTLAY	0.00	0.00	4,601.96	15,000.00	10,000.00	-5,000.00	-33.33%	10,000.00	0.00	0.00%
4600 - OTHER FINANCING USES	5,480.00	34,640.00	35,339.75	150,280.00	59,940.00	-90,340.00	-60.11%	140,250.00	80,310.00	133.98%
Total Department: 53 - GOLF COURSE-ADMINISTRATION:	1,596,215.76	1,022,177.72	316,196.41	874,653.00	1,020,020.00	145,367.00	16.62%	990,930.00	-29,090.00	-2.85%
Department: 55 - GOLF COURSE-MAINTENANCE										
3310 - INTERGOVERNMENTAL	4,519.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4100 - PERSONAL SERVICES	459,648.91	519,236.24	164,387.21	509,700.00	548,100.00	38,400.00	7.53%	570,800.00	22,700.00	4.14%
4200 - COMMODITIES	180,159.31	153,942.93	62,196.59	160,960.00	164,980.00	4,020.00	2.50%	169,010.00	4,030.00	2.44%
4300 - CONTRACTUAL SERVICES	116,313.92	94,341.61	39,820.57	112,330.00	112,795.00	465.00	0.41%	115,415.00	2,620.00	2.32%
4500 - CAPITAL OUTLAY	2,252,295.29	151,213.86	0.00	170,000.00	125,000.00	-45,000.00	-26.47%	165,000.00	40,000.00	32.00%
Total Department: 55 - GOLF COURSE-MAINTENANCE:	-3,003,897.99	-918,734.64	-266,404.37	-952,990.00	-950,875.00	2,115.00	-0.22%	-1,020,225.00	-69,350.00	7.29%
Department: 56 - GOLF COURSE CLUBHOUSE										
3400 - CHARGES FOR SERVICES	1,204,160.22	1,180,120.98	325,992.39	1,298,282.00	1,276,545.00	-21,737.00	-1.67%	1,327,410.00	50,865.00	3.98%
3812 - MISCELLANEOUS	2,148.34	2,823.91	639.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4100 - PERSONAL SERVICES	628,429.43	701,350.66	205,139.47	651,500.00	656,400.00	4,900.00	0.75%	684,200.00	27,800.00	4.24%
4200 - COMMODITIES	56,178.28	43,976.28	17,628.61	33,960.00	34,810.00	850.00	2.50%	35,660.00	850.00	2.44%
4300 - CONTRACTUAL SERVICES	473,446.26	474,773.22	179,168.71	460,510.00	465,745.00	5,235.00	1.14%	485,300.00	19,555.00	4.20%
4500 - CAPITAL OUTLAY	12,702.61	77,252.46	8,016.72	70,000.00	10,000.00	-60,000.00	-85.71%	10,000.00	0.00	0.00%
Total Department: 56 - GOLF COURSE CLUBHOUSE:	35,551.98	-114,407.73	-83,321.71	82,312.00	109,590.00	27,278.00	33.14%	112,250.00	2,660.00	2.43%
Total Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND:	-1,358,018.01	4.96	1,595,919.87	3,975.00	178,735.00	174,760.00	4,396.48%	82,955.00	-95,780.00	-53.59%
Report Total:	-1,358,018.01	4.96	1,595,919.87	3,975.00	178,735.00	174,760.00	4,396.48%	82,955.00	-95,780.00	-53.59%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
255 - GOLF COURSE SPECIAL REVENUE FU...	-1,358,018.01	4.96	1,595,919.87	3,975.00	178,735.00	174,760.00	4,396.48%	82,955.00	-95,780.00	-53.59%
Report Total:	-1,358,018.01	4.96	1,595,919.87	3,975.00	178,735.00	174,760.00	4,396.48%	82,955.00	-95,780.00	-53.59%

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 100 - GENERAL FUND											
Department: 15 - EMERGENCY PREPAREDNESS											
Category: 4100 - PERSONAL SERVICES											
Category: 4100 - PERSONAL SERVICES											
100-15-0400-4100	SALARY-FULL TIME	87,465.80	17,346.15	9,155.57	39,000.00	42,800.00	3,800.00	9.74%	44,900.00	2,100.00	4.91%
100-15-0400-4110	OVERTIME F. T.	30,096.53	1,259.74	2,031.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0400-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
100-15-0400-4141	PERA	12,207.57	2,957.77	1,864.15	6,900.00	7,500.00	600.00	8.70%	7,900.00	400.00	5.33%
100-15-0400-4142	FICA	5,789.21	392.54	229.39	500.00	700.00	200.00	40.00%	700.00	0.00	0.00%
100-15-0400-4144	HEALTH INSURANCE	2,700.00	3,000.00	1,375.00	3,300.00	3,600.00	300.00	9.09%	4,000.00	400.00	11.11%
100-15-0400-4148	WORKERS COMP	2,700.00	3,300.00	1,416.65	3,400.00	3,500.00	100.00	2.94%	3,800.00	300.00	8.57%
100-15-0425-4100	SALARY-FULL TIME	0.00	105,687.30	424.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0425-4110	OVERTIME F. T.	0.00	37,240.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0425-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
100-15-0425-4141	PERA	0.00	10,594.92	31.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0425-4142	FICA	0.00	9,830.51	32.49	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		140,959.11	191,609.32	16,561.68	53,100.00	58,400.00	5,300.00	9.98%	61,600.00	3,200.00	5.48%
Total Category: 4100 - PERSONAL SERVICES:		140,959.11	191,609.32	16,561.68	53,100.00	58,400.00	5,300.00	9.98%	61,600.00	3,200.00	5.48%
Category: 4200 - COMMODITIES											
Category: 4200 - COMMODITIES											
100-15-0400-4210	OP SUPPLY-OTHER	3,289.75	1,730.50	52.26	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
100-15-0400-4211	MOTOR FUELS	393.20	355.44	0.00	460.00	440.00	-20.00	-4.35%	440.00	0.00	0.00%
100-15-0425-4210	OP SUPPLY-OTHER	0.00	11,872.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		3,682.95	13,958.20	52.26	560.00	540.00	-20.00	-3.57%	540.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		3,682.95	13,958.20	52.26	560.00	540.00	-20.00	-3.57%	540.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES											
Category: 4300 - CONTRACTUAL SERVICES											
100-15-0400-4300	PROF SERVICES	800.00	900.00	945.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
100-15-0400-4301	ENGINEERING SVS	3,671.50	886.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-15-0400-4305	FEES FOR SERVICE	4,038.69	3,482.69	0.00	3,500.00	4,820.00	1,320.00	37.71%	4,970.00	150.00	3.11%
100-15-0400-4310	COMMUNICATION	3,376.62	2,443.46	1,010.94	3,820.00	3,920.00	100.00	2.62%	4,030.00	110.00	2.81%
100-15-0400-4350	INSURANCE CHARGE	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,600.00	100.00	6.67%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
		2023	2024	2025	2025	2026	Increase /	2027	Increase /	
		Total Activity	Total Activity	YTD Activity	2025	2026	(Decrease)	2027 FALL 2025	(Decrease)	
Account Number				Through May						
100-15-0400-4360	UTILITIES	761.07	537.98	225.33	1,060.00	1,090.00	30.00	1,120.00	30.00	2.75%
100-15-0400-4370	MAINT-REPAIR/EQ	7,529.28	1,425.00	582.00	9,670.00	9,910.00	240.00	10,200.00	290.00	2.93%
100-15-0400-4371	MAINT-REPAIR/OTH	5,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-15-0400-4375	CHARGE-FLEET MNT	13,347.69	2,292.88	551.94	11,300.00	8,400.00	-2,900.00	8,820.00	420.00	5.00%
100-15-0400-4380	RENTAL/LEASE	1,768.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-15-0400-4401	DUES & SUBS	449.00	449.00	199.00	450.00	460.00	10.00	470.00	10.00	2.17%
100-15-0400-4403	TRAVEL/TRAIN/CON	940.69	1,613.26	38.00	2,020.00	2,070.00	50.00	2,130.00	60.00	2.90%
100-15-0425-4305	FEES FOR SERVICE	0.00	5,142.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-15-0425-4449	OTHER CONTRACT	0.00	6,083.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		42,532.62	25,256.16	3,552.21	33,020.00	32,170.00	-850.00	33,340.00	1,170.00	3.64%
Total Category: 4300 - CONTRACTUAL SERVICES:		42,532.62	25,256.16	3,552.21	33,020.00	32,170.00	-850.00	33,340.00	1,170.00	3.64%
Category: 4500 - CAPITAL OUTLAY										
Category: 4500 - CAPITAL OUTLAY										
100-15-0400-4530	MACH & EQUIPMENT	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	0.00	0.00	0.00%
Total Department: 15 - EMERGENCY PREPAREDNESS:		294,641.68	296,735.50	20,166.15	166,680.00	91,110.00	-75,570.00	95,480.00	4,370.00	4.80%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
					Parent Budget		%			%	
					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Account Number					2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May				
Department: 21 - POLICE PROTECTION											
Category: 4100 - PERSONAL SERVICES											
Category: 4100 - PERSONAL SERVICES											
100-21-0500-4100	SALARY-FULL TIME	5,328,820.70	5,703,981.04	2,329,747.55	6,571,500.00	6,993,900.00	422,400.00	6.43%	7,420,500.00	426,600.00	6.10%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-49th Officer	0.00	0.00	126,400.00							
2026	Leave detective position open	0.00	0.00	-126,400.00							
2026	Original	0.00	0.00	6,993,900.00							
2027 FALL 2025	BA-49th Officer	0.00	0.00	134,000.00							
2027 FALL 2025	BA-Officer COPS Grant hire 10-27	0.00	0.00	25,000.00							
2027 FALL 2025	Original	0.00	0.00	7,261,500.00							
100-21-0500-4110	OVERTIME F. T.	223,257.50	346,595.03	140,884.50	215,000.00	257,500.00	42,500.00	19.77%	266,900.00	9,400.00	3.65%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-Overtime	0.00	0.00	29,600.00							
2026	Original	0.00	0.00	227,900.00							
2027 FALL 2025	BA-Overtime	0.00	0.00	31,000.00							
2027 FALL 2025	Original	0.00	0.00	235,900.00							
100-21-0500-4115	REGULAR-P/T REG STATUS	46,913.95	35,523.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-4120	SAL-P.T./TEMP	380.00	21,984.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-4121	O.T. - P.T./TEMP	0.00	284.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	32,800.00	32,800.00	0.00%	34,400.00	1,600.00	4.88%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-49th Officer	0.00	0.00	500.00							
2026	Leave detective position open	0.00	0.00	-500.00							
2026	Original	0.00	0.00	32,800.00							
2027 FALL 2025	BA-49th Officer	0.00	0.00	600.00							
2027 FALL 2025	Original	0.00	0.00	33,800.00							
100-21-0500-4141	PERA	919,047.26	1,004,003.23	410,334.50	1,148,700.00	1,210,400.00	61,700.00	5.37%	1,285,000.00	74,600.00	6.16%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA-49th Officer	0.00	0.00	21,500.00							
2026	Leave detective position open	0.00	0.00	-21,500.00							
2026	Original	0.00	0.00	1,210,400.00							
2027 FALL 2025	BA-49th Officer	0.00	0.00	23,700.00							

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
2027 FALL 2025											
2027 FALL 2025											
100-21-0500-4142											
Budget Detail											
Budget Code											
2026											
2026											
2026											
2027 FALL 2025											
2027 FALL 2025											
2027 FALL 2025											
100-21-0500-4144											
Budget Detail											
Budget Code											
2026											
2026											
2026											
2027 FALL 2025											
2027 FALL 2025											
2027 FALL 2025											
100-21-0500-4148											
Budget Detail											
Budget Code											
2026											
2026											
2026											
2027 FALL 2025											
2027 FALL 2025											
2027 FALL 2025											
100-21-0500-4148											
Budget Detail											
Budget Code											
2026											
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2026											
2027 FALL 2025											
2027 FALL 2025											
2027 FALL 2025											
100-21-0577-4120											
Budget Detail											
Budget Code											
2026											
2026											
2026											
2027 FALL 2025											
2027 FALL 2025											
2027 FALL 2025											
100-21-0577-4121											
100-21-0577-4141											

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Comparison 1	%	
			2023	2024	2025	2026	Increase /		2027	Increase /		
			Total Activity	Total Activity	YTD Activity	2025	(Decrease)		2027 FALL 2025	(Decrease)		
					Through May	2025	2026					
Account Number												
100-21-0577-4142	FICA		11,607.85	12,499.87	5,003.68	0.00	16,800.00	16,800.00	0.00%	17,400.00	600.00	3.57%
100-21-0577-4148	WORKERS COMP		0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:			7,723,593.39	8,521,854.03	3,536,975.73	9,561,300.00	10,212,000.00	650,700.00	6.81%	10,885,500.00	673,500.00	6.60%
Total Category: 4100 - PERSONAL SERVICES:			7,723,593.39	8,521,854.03	3,536,975.73	9,561,300.00	10,212,000.00	650,700.00	6.81%	10,885,500.00	673,500.00	6.60%
Category: 4200 - COMMODITIES												
Category: 4200 - COMMODITIES												
100-21-0500-4200	OFFICE SUPPLIES		2,137.00	3,482.26	1,190.75	4,920.00	5,040.00	120.00	2.44%	5,190.00	150.00	2.98%
100-21-0500-4210	OP SUPPLY-OTHER		24,244.17	22,434.02	5,879.79	75,110.00	76,990.00	1,880.00	2.50%	94,750.00	17,760.00	23.07%
Budget Detail												
Budget Code		Description	Units	Price	Amount							
2026		BA-Ammunition	1.00	15,000.00	15,000.00							
2026		Original Budget	1.00	76,990.00	76,990.00							
2026		Remove BA -fund with contingency if necess	0.00	0.00	-15,000.00							
2027 FALL 2025		Ammunition	1.00	15,510.00	15,510.00							
2027 FALL 2025		Original Budget	1.00	79,240.00	79,240.00							
100-21-0500-4211	MOTOR FUELS		113,088.55	106,566.59	44,536.35	127,680.00	133,960.00	6,280.00	4.92%	135,300.00	1,340.00	1.00%
100-21-0500-4217	CLOTHING/UNIFORM		118,593.47	96,470.30	67,992.93	91,900.00	94,200.00	2,300.00	2.50%	96,960.00	2,760.00	2.93%
100-21-0500-4272	OP SUP-BUILDINGS		2,301.52	2,961.85	60.60	3,090.00	3,170.00	80.00	2.59%	3,260.00	90.00	2.84%
100-21-0500-4280	CAPITAL OUTLAY <\$5,000		29,894.46	34,156.36	0.00	26,220.00	26,880.00	660.00	2.52%	27,670.00	790.00	2.94%
100-21-0532-4210	OP SUPPLY-OTHER		28,850.88	34,202.01	41,821.62	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0537-4210	OP SUPPLY-OTHER		4,723.52	3,117.48	4,174.89	6,180.00	6,330.00	150.00	2.43%	6,520.00	190.00	3.00%
100-21-0537-4280	CAPITAL OUTLAY <\$5,000		17,589.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0595-4210	OP SUPPLY-OTHER		960.00	960.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:			342,382.57	304,350.87	165,656.93	335,100.00	346,570.00	11,470.00	3.42%	369,650.00	23,080.00	6.66%
Total Category: 4200 - COMMODITIES:			342,382.57	304,350.87	165,656.93	335,100.00	346,570.00	11,470.00	3.42%	369,650.00	23,080.00	6.66%
Category: 4300 - CONTRACTUAL SERVICES												
Category: 4300 - CONTRACTUAL SERVICES												
100-21-0500-4300	PROF SERVICES		42,512.00	34,797.00	17,347.00	23,240.00	30,820.00	7,580.00	32.62%	34,520.00	3,700.00	12.01%
Budget Detail												
Budget Code		Description	Units	Price	Amount							
2026		BA to cover Professional Services overage	1.00	6,000.00	6,000.00							
2026		Fund 50% of BA for professional services	0.00	0.00	-3,000.00							
2026		Original Budget	1.00	27,820.00	27,820.00							
2027 FALL 2025		BA to cover Professional Services overage	1.00	6,000.00	6,000.00							
2027 FALL 2025		Original Budget	1.00	28,520.00	28,520.00							
100-21-0500-4302	LEGAL SERVICE		0.00	2,415.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-4305	FEES FOR SERVICE		22,989.89	24,028.43	18,516.16	28,190.00	28,890.00	700.00	2.48%	29,740.00	850.00	2.94%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
100-21-0500-4309	CREDIT CARD FEES	12,925.89	4,749.99	1,865.37	2,060.00	0.00	-2,060.00	-100.00%	0.00	0.00	0.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Department Request		0.00	0.00	2,110.00						
2026	Remove credit card fees and charge customi		0.00	0.00	-2,110.00						
100-21-0500-4310	COMMUNICATION	78,951.51	82,928.16	30,369.55	78,260.00	85,220.00	6,960.00	8.89%	87,570.00	2,350.00	2.76%
100-21-0500-4311	POSTAGE	479.02	247.97	187.21	430.00	440.00	10.00	2.33%	450.00	10.00	2.27%
100-21-0500-4321	DATA PROCESSING	388,154.02	599,165.49	256,333.24	610,500.00	706,400.00	95,900.00	15.71%	748,700.00	42,300.00	5.99%
100-21-0500-4340	PRINTING	998.83	1,110.57	385.16	1,310.00	1,340.00	30.00	2.29%	1,380.00	40.00	2.99%
100-21-0500-4341	ADVER/PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0500-4350	INSURANCE CHARGE	50,900.00	76,400.00	35,000.00	84,000.00	157,900.00	73,900.00	87.98%	165,800.00	7,900.00	5.00%
100-21-0500-4370	MAINT-REPAIR/EQ	26,030.16	11,227.02	26,955.67	30,270.00	31,030.00	760.00	2.51%	31,940.00	910.00	2.93%
100-21-0500-4372	MAINT-REPAIR/BLD	9,045.50	8,017.00	8,557.00	9,170.00	9,400.00	230.00	2.51%	9,680.00	280.00	2.98%
100-21-0500-4375	CHARGE-FLEET MNT	133,132.08	146,251.82	79,210.36	154,100.00	166,430.00	12,330.00	8.00%	174,750.00	8,320.00	5.00%
100-21-0500-4380	RENTAL/LEASE	8,966.22	8,198.41	44,597.67	55,390.00	50,720.00	-4,670.00	-8.43%	51,120.00	400.00	0.79%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Original Budget		1.00	8,720.00	8,720.00						
2026	Taser Lease		1.00	42,000.00	42,000.00						
2027 FALL 2025	Original Budget		1.00	9,120.00	9,120.00						
2027 FALL 2025	Taser Lease		1.00	42,000.00	42,000.00						
100-21-0500-4401	DUES & SUBS	3,529.05	3,394.61	1,477.98	4,150.00	4,250.00	100.00	2.41%	4,370.00	120.00	2.82%
100-21-0500-4403	TRAVEL/TRAIN/CON	54,154.52	148,967.39	39,719.16	162,420.00	162,980.00	560.00	0.34%	169,100.00	6,120.00	3.76%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	BA-CSO Cadets Tuition x 2		2.00	10,000.00	20,000.00						
2026	HERO Center Contribution		1.00	99,000.00	99,000.00						
2026	Original Budget		1.00	63,980.00	63,980.00						
2026	Remove BA for Cadets Tuition		0.00	0.00	-20,000.00						
2027 FALL 2025	CSO Cadet Tuition x2		2.00	10,000.00	20,000.00						
2027 FALL 2025	HERO Center Contribution		1.00	103,200.00	103,200.00						
2027 FALL 2025	Original Budget		1.00	65,900.00	65,900.00						
2027 FALL 2025	Remove BA for Cadat Tuition		0.00	0.00	-20,000.00						
100-21-0500-4405	CLEAN/WASTE REMV	581.71	1,953.10	386.43	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
100-21-0500-4434	SPECIAL EVENTS	11,574.02	13,505.75	14,373.26	17,510.00	17,950.00	440.00	2.51%	18,480.00	530.00	2.95%
100-21-0500-4449	OTHER CONTRACT	3,839.58	2,707.53	2,457.89	9,500.00	5,740.00	-3,760.00	-39.58%	6,030.00	290.00	5.05%
100-21-0537-4300	PROF SERVICES	4,256.60	191.82	1,314.87	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2			
				Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%	
				2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)		
Account Number				2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May		2027 FALL 2025			
100-21-0537-4305	FEES FOR SERVICE	1,075.00	1,707.88	725.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0537-4401	DUES & SUBS	150.00	300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-21-0537-4403	TRAVEL/TRAIN/CON	533.66	450.00	691.82	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		854,779.26	1,172,715.35	580,470.80	1,272,350.00	1,461,410.00	189,060.00	14.86%	1,535,590.00	74,180.00	5.08%
Total Category: 4300 - CONTRACTUAL SERVICES:		854,779.26	1,172,715.35	580,470.80	1,272,350.00	1,461,410.00	189,060.00	14.86%	1,535,590.00	74,180.00	5.08%
Category: 4500 - CAPITAL OUTLAY											
Category: 4500 - CAPITAL OUTLAY											
100-21-0500-4530	MACH & EQUIPMENT	396,295.97	0.00	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
100-21-0500-4540	OTHER CAP OUTLAY	97,377.00	129,139.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		493,672.97	129,139.20	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		493,672.97	129,139.20	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES											
Category: 4600 - OTHER FINANCING USES											
100-21-0500-4630	OTHER PAYMENTS	20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 21 - POLICE PROTECTION:		9,435,156.19	10,128,059.45	4,308,854.20	11,215,750.00	12,019,980.00	804,230.00	7.17%	12,790,740.00	770,760.00	6.41%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
					Budget	to Parent		Budget	to Comparison 1		
					2025 2025	2026 2026		Increase / (Decrease)	2027 2027 FALL 2025		Increase / (Decrease)
Department: 23 - ANIMAL CONTROL											
Category: 4100 - PERSONAL SERVICES											
Category: 4100 - PERSONAL SERVICES											
100-23-0450-4120	SAL-P.T./TEMP	15,000.00	15,450.00	0.00	15,900.00	16,900.00	1,000.00	6.29%	17,400.00	500.00	2.96%
100-23-0450-4141	PERA	0.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00%	1,300.00	0.00	0.00%
100-23-0450-4142	FICA	1,100.00	1,140.00	0.00	1,200.00	1,300.00	100.00	8.33%	1,300.00	0.00	0.00%
100-23-0450-4148	WORKERS COMP	110.00	120.00	50.00	120.00	120.00	0.00	0.00%	100.00	-20.00	-16.67%
Total Category: 4100 - PERSONAL SERVICES:		16,210.00	16,710.00	50.00	17,220.00	19,620.00	2,400.00	13.94%	20,100.00	480.00	2.45%
Total Category: 4100 - PERSONAL SERVICES:		16,210.00	16,710.00	50.00	17,220.00	19,620.00	2,400.00	13.94%	20,100.00	480.00	2.45%
Category: 4200 - COMMODITIES											
Category: 4200 - COMMODITIES											
100-23-0450-4200	OFFICE SUPPLIES	0.00	0.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
100-23-0450-4210	OP SUPPLY-OTHER	15.88	614.64	19.99	1,090.00	1,120.00	30.00	2.75%	1,150.00	30.00	2.68%
100-23-0450-4211	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-23-0450-4217	CLOTHING/UNIFORM	3,497.30	1,034.31	2,003.11	3,500.00	3,590.00	90.00	2.57%	3,700.00	110.00	3.06%
Total Category: 4200 - COMMODITIES:		3,513.18	1,648.95	2,023.10	4,790.00	4,920.00	130.00	2.71%	5,070.00	150.00	3.05%
Total Category: 4200 - COMMODITIES:		3,513.18	1,648.95	2,023.10	4,790.00	4,920.00	130.00	2.71%	5,070.00	150.00	3.05%
Category: 4300 - CONTRACTUAL SERVICES											
Category: 4300 - CONTRACTUAL SERVICES											
100-23-0450-4300	PROF SERVICES	0.00	0.00	0.00	330.00	340.00	10.00	3.03%	350.00	10.00	2.94%
100-23-0450-4305	FEES FOR SERVICE	7,843.00	7,217.00	452.00	6,780.00	7,950.00	1,170.00	17.26%	8,150.00	200.00	2.52%
100-23-0450-4340	PRINTING	113.00	0.00	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
100-23-0450-4375	CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		7,956.00	7,217.00	452.00	7,320.00	8,510.00	1,190.00	16.26%	8,730.00	220.00	2.59%
Total Category: 4300 - CONTRACTUAL SERVICES:		7,956.00	7,217.00	452.00	7,320.00	8,510.00	1,190.00	16.26%	8,730.00	220.00	2.59%
Total Department: 23 - ANIMAL CONTROL:		27,679.18	25,575.95	2,525.10	29,330.00	33,050.00	3,720.00	12.68%	33,900.00	850.00	2.57%

Budget Comparison Report

				Comparison 1		Comparison 1		Comparison 2		Comparison 2	
				Parent Budget		Budget		to Parent Budget		%	
				2025		2026		Increase / (Decrease)		%	
				2025		2026		Increase / (Decrease)		%	
Account Number				2023		2024		2025		2027	
				Total Activity		Total Activity		YTD Activity Through May		2027 FALL 2025	
								Increase / (Decrease)		Increase / (Decrease)	
Department: 26 - FIRE PROTECTION											
Category: 4100 - PERSONAL SERVICES											
Category: 4100 - PERSONAL SERVICES											
100-26-0800-4100	SALARY-FULL TIME	536,460.70	611,427.16	347,810.01	1,030,000.00	1,121,800.00	91,800.00	8.91%	1,174,800.00	53,000.00	4.72%
100-26-0800-4110	OVERTIME F. T.	42,406.93	81,575.41	43,969.02	35,000.00	90,000.00	55,000.00	157.14%	93,000.00	3,000.00	3.33%
100-26-0800-4120	SAL-P.T./TEMP	281.29	56,181.04	12,326.83	220,500.00	61,000.00	-159,500.00	-72.34%	61,000.00	0.00	0.00%
100-26-0800-4121	O.T. - P.T./TEMP	0.00	7,956.57	2,124.19	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0800-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00%	5,800.00	300.00	5.45%
100-26-0800-4141	PERA	80,212.94	105,058.09	62,640.22	201,600.00	215,600.00	14,000.00	6.94%	225,500.00	9,900.00	4.59%
100-26-0800-4142	FICA	13,644.76	21,821.02	10,021.28	33,900.00	33,100.00	-800.00	-2.36%	34,000.00	900.00	2.72%
100-26-0800-4144	HEALTH INSURANCE	57,800.00	84,450.00	59,375.00	142,500.00	137,300.00	-5,200.00	-3.65%	148,600.00	11,300.00	8.23%
100-26-0800-4147	UNEMPLOYMENT	0.00	1,328.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0800-4148	WORKERS COMP	49,200.00	73,475.00	42,791.65	102,700.00	99,700.00	-3,000.00	-2.92%	106,600.00	6,900.00	6.92%
100-26-0845-4120	SAL-P.T./TEMP	0.00	330.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0845-4141	PERA	0.00	24.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0845-4142	FICA	0.00	25.27	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0875-4120	SAL-P.T./TEMP	9,826.97	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0875-4142	FICA	751.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0880-4120	SAL-P.T./TEMP	19,633.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0880-4142	FICA	1,502.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0885-4121	O.T. - P.T./TEMP	13,278.92	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0885-4142	FICA	1,019.52	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4120	SAL-P.T./TEMP	76,510.75	7,911.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4121	O.T. - P.T./TEMP	3,455.64	747.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4141	PERA	0.00	645.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-26-0888-4142	FICA	6,136.29	662.55	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		912,122.51	1,053,620.09	581,058.20	1,766,200.00	1,764,000.00	-2,200.00	-0.12%	1,849,300.00	85,300.00	4.84%
Total Category: 4100 - PERSONAL SERVICES:		912,122.51	1,053,620.09	581,058.20	1,766,200.00	1,764,000.00	-2,200.00	-0.12%	1,849,300.00	85,300.00	4.84%
Category: 4200 - COMMODITIES											
Category: 4200 - COMMODITIES											
100-26-0800-4200	OFFICE SUPPLIES	139.82	795.76	157.95	830.00	850.00	20.00	2.41%	870.00	20.00	2.35%
100-26-0800-4210	OP SUPPLY-OTHER	5,419.37	8,148.83	2,307.76	10,710.00	10,980.00	270.00	2.52%	11,300.00	320.00	2.91%
100-26-0800-4211	MOTOR FUELS	15,500.72	13,998.90	6,213.53	16,210.00	16,370.00	160.00	0.99%	16,540.00	170.00	1.04%
100-26-0800-4217	CLOTHING/UNIFORM	30,356.89	64,555.85	23,644.00	50,160.00	51,410.00	1,250.00	2.49%	52,950.00	1,540.00	3.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BA Tariff Increases for PPE	1.00	10,000.00	10,000.00							
2026	Original Budget	1.00	51,410.00	51,410.00							
2026	Remove BA Fund w/contingency if needed	0.00	0.00	-10,000.00							

Budget Comparison Report

Account Number		2023		2024		2025		Comparison 1		Comparison 1		Comparison 2		Comparison 2	
		Total Activity	Total Activity	YTD Activity Through May	Parent Budget		Budget		to Parent Budget		Budget		to Comparison 1		
					2025	2026	2026	Increase / (Decrease)	%	2027	Increase / (Decrease)	%			
2027 FALL 2025	Increase for PPE		1.00	10,000.00	10,000.00										
2027 FALL 2025	Original Budget		1.00	52,950.00	52,950.00										
2027 FALL 2025	Remove BA		0.00	0.00	-10,000.00										
100-26-0800-4270	OP SUP-VEH/EQ	2,784.42	2,367.92	1,236.37	5,690.00	5,830.00	140.00	2.46%	6,000.00	170.00	2.92%				
100-26-0800-4272	OP SUP-BUILDINGS	2,866.50	5,195.29	2,941.15	3,940.00	4,040.00	100.00	2.54%	4,160.00	120.00	2.97%				
100-26-0800-4280	CAPITAL OUTLAY <\$5,000	4,299.10	3,673.00	7,439.99	10,920.00	11,190.00	270.00	2.47%	11,520.00	330.00	2.95%				
100-26-0845-4210	OP SUPPLY-OTHER	0.00	14,871.09	740.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%				
100-26-0845-4280	CAPITAL OUTLAY <\$5,000	0.00	17,626.14	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%				
Total Category: 4200 - COMMODITIES:		61,366.82	131,232.78	44,681.60	98,460.00	100,670.00	2,210.00	2.24%	103,340.00	2,670.00	2.65%				
Total Category: 4200 - COMMODITIES:		61,366.82	131,232.78	44,681.60	98,460.00	100,670.00	2,210.00	2.24%	103,340.00	2,670.00	2.65%				
Category: 4300 - CONTRACTUAL SERVICES															
Category: 4300 - CONTRACTUAL SERVICES															
100-26-0800-4300	PROF SERVICES	15,316.87	19,149.00	5,524.25	75,450.00	27,340.00	-48,110.00	-63.76%	29,600.00	2,260.00	8.27%				
Budget Notes															
Budget Code		Description													
2026		Remove Standard of Cover Funding @ \$50,000													
100-26-0800-4301	ENGINEERING SVS	0.00	0.00	344.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%				
100-26-0800-4305	FEES FOR SERVICE	22,211.98	26,117.36	6,524.52	25,560.00	26,200.00	640.00	2.50%	26,970.00	770.00	2.94%				
100-26-0800-4310	COMMUNICATION	26,780.50	18,347.06	9,924.34	30,590.00	31,350.00	760.00	2.48%	32,270.00	920.00	2.93%				
100-26-0800-4311	POSTAGE	0.00	35.47	0.00	110.00	110.00	0.00	0.00%	110.00	0.00	0.00%				
100-26-0800-4321	DATA PROCESSING	59,200.00	87,400.00	53,041.65	127,300.00	154,800.00	27,500.00	21.60%	162,500.00	7,700.00	4.97%				
100-26-0800-4340	PRINTING	55.00	105.00	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%				
100-26-0800-4350	INSURANCE CHARGE	17,300.00	26,000.00	11,916.65	28,600.00	34,700.00	6,100.00	21.33%	36,400.00	1,700.00	4.90%				
100-26-0800-4360	UTILITIES	73,849.22	60,855.67	24,446.18	85,000.00	87,130.00	2,130.00	2.51%	89,680.00	2,550.00	2.93%				
100-26-0800-4370	MAINT-REPAIR/EQ	47,195.39	101,577.28	37,020.97	70,370.00	72,130.00	1,760.00	2.50%	74,240.00	2,110.00	2.93%				
100-26-0800-4372	MAINT-REPAIR/BLD	68,501.51	40,776.24	31,845.66	37,000.00	37,930.00	930.00	2.51%	39,040.00	1,110.00	2.93%				
100-26-0800-4373	BUILDING MAINTENANCE LABC	0.00	34,000.00	17,083.35	41,000.00	42,000.00	1,000.00	2.44%	44,100.00	2,100.00	5.00%				
100-26-0800-4375	CHARGE-FLEET MNT	65,284.37	149,169.89	53,855.39	80,100.00	149,000.00	68,900.00	86.02%	156,450.00	7,450.00	5.00%				
100-26-0800-4380	RENTAL/LEASE	2,660.26	2,863.23	927.99	4,370.00	4,480.00	110.00	2.52%	4,610.00	130.00	2.90%				
100-26-0800-4401	DUES & SUBS	1,385.00	2,126.50	387.50	1,800.00	1,850.00	50.00	2.78%	1,900.00	50.00	2.70%				
100-26-0800-4403	TRAVEL/TRAIN/CON	41,846.75	55,157.28	37,279.18	59,170.00	32,650.00	-26,520.00	-44.82%	34,430.00	1,780.00	5.45%				
Budget Detail															
Budget Code		Description	Units	Price	Amount										
2026		Decrease Schooling	1.00	-36,000.00	-36,000.00										
2026		East Metro Training Facility	1.00	8,000.00	8,000.00										
2026		Original Budget	1.00	60,650.00	60,650.00										
2027 FALL 2025		East Metro Training Facility Fee	1.00	8,000.00	8,000.00										

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
2027 FALL 2025	Original Budget		1.00 62,430.00	62,430.00							
2027 FALL 2025	Remove Schooling		1.00 -36,000.00	-36,000.00							
100-26-0800-4405	CLEAN/WASTE REMV	23,134.81	25,333.54	14,102.53	26,900.00	27,570.00	670.00	2.49%	28,380.00	810.00	2.94%
100-26-0800-4434	SPECIAL EVENTS	1,272.63	826.65	31.64	2,820.00	2,890.00	70.00	2.48%	2,970.00	80.00	2.77%
100-26-0800-4449	OTHER CONTRACT	297,405.42	24.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		763,399.71	649,864.94	304,255.80	696,340.00	732,340.00	36,000.00	5.17%	763,870.00	31,530.00	4.31%
Total Category: 4300 - CONTRACTUAL SERVICES:		763,399.71	649,864.94	304,255.80	696,340.00	732,340.00	36,000.00	5.17%	763,870.00	31,530.00	4.31%
Category: 4500 - CAPITAL OUTLAY											
Category: 4500 - CAPITAL OUTLAY											
100-26-0845-4540	OTHER CAP OUTLAY	15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 26 - FIRE PROTECTION:		1,752,122.29	1,834,717.81	929,995.60	2,561,000.00	2,597,010.00	36,010.00	1.41%	2,716,510.00	119,500.00	4.60%
Total Fund: 100 - GENERAL FUND:		11,509,599.34	12,285,088.71	5,261,541.05	13,972,760.00	14,741,150.00	768,390.00	5.50%	15,636,630.00	895,480.00	6.07%
Report Total:		11,509,599.34	12,285,088.71	5,261,541.05	13,972,760.00	14,741,150.00	768,390.00	5.50%	15,636,630.00	895,480.00	6.07%

Budget Comparison Report

Group Summary

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 100 - GENERAL FUND										
Department: 15 - EMERGENCY PREPAREDNESS										
Category: 4100 - PERSONAL SERVICES										
4100 - PERSONAL SERVICES	140,959.11	191,609.32	16,561.68	53,100.00	58,400.00	5,300.00	9.98%	61,600.00	3,200.00	5.48%
Total Category: 4100 - PERSONAL SERVICES:	140,959.11	191,609.32	16,561.68	53,100.00	58,400.00	5,300.00	9.98%	61,600.00	3,200.00	5.48%
Category: 4200 - COMMODITIES										
4200 - COMMODITIES	3,682.95	13,958.20	52.26	560.00	540.00	-20.00	-3.57%	540.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	3,682.95	13,958.20	52.26	560.00	540.00	-20.00	-3.57%	540.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - CONTRACTUAL SERVICES	42,532.62	25,256.16	3,552.21	33,020.00	32,170.00	-850.00	-2.57%	33,340.00	1,170.00	3.64%
Total Category: 4300 - CONTRACTUAL SERVICES:	42,532.62	25,256.16	3,552.21	33,020.00	32,170.00	-850.00	-2.57%	33,340.00	1,170.00	3.64%
Category: 4500 - CAPITAL OUTLAY										
4500 - CAPITAL OUTLAY	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	107,467.00	65,911.82	0.00	80,000.00	0.00	-80,000.00	-100.00%	0.00	0.00	0.00%
Total Department: 15 - EMERGENCY PREPAREDNESS:	294,641.68	296,735.50	20,166.15	166,680.00	91,110.00	-75,570.00	-45.34%	95,480.00	4,370.00	4.80%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
Department: 21 - POLICE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - PERSONAL SERVICES	7,723,593.39	8,521,854.03	3,536,975.73	9,561,300.00	10,212,000.00	650,700.00	6.81%	10,885,500.00	673,500.00	6.60%
Total Category: 4100 - PERSONAL SERVICES:	7,723,593.39	8,521,854.03	3,536,975.73	9,561,300.00	10,212,000.00	650,700.00	6.81%	10,885,500.00	673,500.00	6.60%
Category: 4200 - COMMODITIES										
4200 - COMMODITIES	342,382.57	304,350.87	165,656.93	335,100.00	346,570.00	11,470.00	3.42%	369,650.00	23,080.00	6.66%
Total Category: 4200 - COMMODITIES:	342,382.57	304,350.87	165,656.93	335,100.00	346,570.00	11,470.00	3.42%	369,650.00	23,080.00	6.66%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - CONTRACTUAL SERVICES	854,779.26	1,172,715.35	580,470.80	1,272,350.00	1,461,410.00	189,060.00	14.86%	1,535,590.00	74,180.00	5.08%
Total Category: 4300 - CONTRACTUAL SERVICES:	854,779.26	1,172,715.35	580,470.80	1,272,350.00	1,461,410.00	189,060.00	14.86%	1,535,590.00	74,180.00	5.08%
Category: 4500 - CAPITAL OUTLAY										
4500 - CAPITAL OUTLAY	493,672.97	129,139.20	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	493,672.97	129,139.20	25,750.74	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES										
4600 - OTHER FINANCING USES	20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	20,728.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 21 - POLICE PROTECTION:	9,435,156.19	10,128,059.45	4,308,854.20	11,215,750.00	12,019,980.00	804,230.00	7.17%	12,790,740.00	770,760.00	6.41%

Budget Comparison Report

Categor...				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%
	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Department: 23 - ANIMAL CONTROL										
Category: 4100 - PERSONAL SERVICES										
4100 - PERSONAL SERVICES	16,210.00	16,710.00	50.00	17,220.00	19,620.00	2,400.00	13.94%	20,100.00	480.00	2.45%
Total Category: 4100 - PERSONAL SERVICES:	16,210.00	16,710.00	50.00	17,220.00	19,620.00	2,400.00	13.94%	20,100.00	480.00	2.45%
Category: 4200 - COMMODITIES										
4200 - COMMODITIES	3,513.18	1,648.95	2,023.10	4,790.00	4,920.00	130.00	2.71%	5,070.00	150.00	3.05%
Total Category: 4200 - COMMODITIES:	3,513.18	1,648.95	2,023.10	4,790.00	4,920.00	130.00	2.71%	5,070.00	150.00	3.05%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - CONTRACTUAL SERVICES	7,956.00	7,217.00	452.00	7,320.00	8,510.00	1,190.00	16.26%	8,730.00	220.00	2.59%
Total Category: 4300 - CONTRACTUAL SERVICES:	7,956.00	7,217.00	452.00	7,320.00	8,510.00	1,190.00	16.26%	8,730.00	220.00	2.59%
Total Department: 23 - ANIMAL CONTROL:	27,679.18	25,575.95	2,525.10	29,330.00	33,050.00	3,720.00	12.68%	33,900.00	850.00	2.57%

Budget Comparison Report

Categor...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Department: 26 - FIRE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - PERSONAL SERVICES	912,122.51	1,053,620.09	581,058.20	1,766,200.00	1,764,000.00	-2,200.00	-0.12%	1,849,300.00	85,300.00	4.84%
Total Category: 4100 - PERSONAL SERVICES:	912,122.51	1,053,620.09	581,058.20	1,766,200.00	1,764,000.00	-2,200.00	-0.12%	1,849,300.00	85,300.00	4.84%
Category: 4200 - COMMODITIES										
4200 - COMMODITIES	61,366.82	131,232.78	44,681.60	98,460.00	100,670.00	2,210.00	2.24%	103,340.00	2,670.00	2.65%
Total Category: 4200 - COMMODITIES:	61,366.82	131,232.78	44,681.60	98,460.00	100,670.00	2,210.00	2.24%	103,340.00	2,670.00	2.65%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - CONTRACTUAL SERVICES	763,399.71	649,864.94	304,255.80	696,340.00	732,340.00	36,000.00	5.17%	763,870.00	31,530.00	4.31%
Total Category: 4300 - CONTRACTUAL SERVICES:	763,399.71	649,864.94	304,255.80	696,340.00	732,340.00	36,000.00	5.17%	763,870.00	31,530.00	4.31%
Category: 4500 - CAPITAL OUTLAY										
4500 - CAPITAL OUTLAY	15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	15,233.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 26 - FIRE PROTECTION:	1,752,122.29	1,834,717.81	929,995.60	2,561,000.00	2,597,010.00	36,010.00	1.41%	2,716,510.00	119,500.00	4.60%
Total Fund: 100 - GENERAL FUND:	11,509,599.34	12,285,088.71	5,261,541.05	13,972,760.00	14,741,150.00	768,390.00	5.50%	15,636,630.00	895,480.00	6.07%
Report Total:	11,509,599.34	12,285,088.71	5,261,541.05	13,972,760.00	14,741,150.00	768,390.00	5.50%	15,636,630.00	895,480.00	6.07%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
100 - GENERAL FUND	11,509,599.34	12,285,088.71	5,261,541.05	13,972,760.00	14,741,150.00	768,390.00	5.50%	15,636,630.00	895,480.00	6.07%
Report Total:	11,509,599.34	12,285,088.71	5,261,541.05	13,972,760.00	14,741,150.00	768,390.00	5.50%	15,636,630.00	895,480.00	6.07%

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 240 - FORFEITURE & SEIZURE											
Expense											
Category: 4200 - COMMODITIES											
240-21-0552-4280	CAPITAL OUTLAY <\$5,000	5,453.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
240-21-0554-4210	OP SUPPLY-OTHER	0.00	16,352.72	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
240-21-0554-4280	CAPITAL OUTLAY <\$5,000	23,186.25	7,002.76	0.00	1,000.00	1,020.00	20.00	2.00%	1,050.00	30.00	2.94%
Total Category: 4200 - COMMODITIES:		28,639.69	23,355.48	0.00	1,000.00	1,020.00	20.00	2.00%	1,050.00	30.00	2.94%
Category: 4300 - CONTRACTUAL SERVICES											
240-21-0552-4302	LEGAL SERVICE	578.55	665.00	650.00	6,190.00	6,340.00	150.00	2.42%	6,530.00	190.00	3.00%
240-21-0552-4305	FEES FOR SERVICE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
240-21-0552-4341	ADVER/PUBLISH	0.00	0.00	0.00	660.00	670.00	10.00	1.52%	680.00	10.00	1.49%
240-21-0552-4391	COUNTY DEFENDENT	198.56	0.00	0.00	2,080.00	2,130.00	50.00	2.40%	2,200.00	70.00	3.29%
240-21-0552-4403	TRAVEL/TRAIN/CON	0.00	0.00	0.00	540.00	550.00	10.00	1.85%	570.00	20.00	3.64%
240-21-0552-4449	OTHER CONTRACT	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
240-21-0554-4310	COMMUNICATION	0.00	0.00	0.00	430.00	430.00	0.00	0.00%	440.00	10.00	2.33%
240-21-0554-4390	VICTIM/WITNESS	958.84	179.85	0.00	3,090.00	3,160.00	70.00	2.27%	3,250.00	90.00	2.85%
240-21-0554-4391	COUNTY DEFENDENT	1,917.68	359.70	0.00	2,290.00	2,340.00	50.00	2.18%	2,410.00	70.00	2.99%
240-21-0554-4403	TRAVEL/TRAIN/CON	0.00	0.00	0.00	540.00	540.00	0.00	0.00%	550.00	10.00	1.85%
240-21-0554-4449	OTHER CONTRACT	25.00	156.00	26.00	3,420.00	3,500.00	80.00	2.34%	3,610.00	110.00	3.14%
Total Category: 4300 - CONTRACTUAL SERVICES:		3,778.63	1,360.55	676.00	19,340.00	19,760.00	420.00	2.17%	20,340.00	580.00	2.94%
Category: 4500 - CAPITAL OUTLAY											
240-21-0552-4540	OTHER CAP OUTLAY	238,406.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		238,406.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES											
240-21-0552-4630	OTHER PAYMENTS	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%
Total Fund: 240 - FORFEITURE & SEIZURE:		320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%
Report Total:		320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%

Budget Comparison Report

Group Summary

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 240 - FORFEITURE & SEIZURE										
Expense										
4200 - COMMODITIES	28,639.69	23,355.48	0.00	1,000.00	1,020.00	20.00	2.00%	1,050.00	30.00	2.94%
4300 - CONTRACTUAL SERVICES	3,778.63	1,360.55	676.00	19,340.00	19,760.00	420.00	2.17%	20,340.00	580.00	2.94%
4500 - CAPITAL OUTLAY	238,406.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
4600 - OTHER FINANCING USES	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%
Total Fund: 240 - FORFEITURE & SEIZURE:	320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%
Report Total:	320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
240 - FORFEITURE & SEIZURE	320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%
Report Total:	320,824.32	24,716.03	676.00	22,340.00	22,780.00	440.00	1.97%	23,390.00	610.00	2.68%

Budget Comparison Report

Account Detail

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
				Parent Budget	Budget	to Parent		Budget	to Comparison 1		
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 245 - OPIOID SETTLEMENT											
Revenue											
Category: 3610 - FINES AND PENALTIES											
245-21-0572-3615	SETTLEMENTS	152,351.72	184,410.11	6,671.26	26,500.00	30,500.00	4,000.00	15.09%	4,000.00	-26,500.00	-86.89%
Total Category: 3610 - FINES AND PENALTIES:		152,351.72	184,410.11	6,671.26	26,500.00	30,500.00	4,000.00	15.09%	4,000.00	-26,500.00	-86.89%
Category: 3809 - INVESTMENT INTEREST											
245-00-9245-3810	INVEST INTEREST	6,292.67	12,377.11	8,875.48	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		6,292.67	12,377.11	8,875.48	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		158,644.39	196,787.22	15,546.74	26,500.00	30,500.00	4,000.00	15.09%	4,000.00	-26,500.00	-86.89%
Expense											
Category: 4300 - CONTRACTUAL SERVICES											
245-00-9245-4300	PROF SERVICES	0.00	8,587.50	8,587.50	137,400.00	70,760.00	-66,640.00	-48.50%	72,880.00	2,120.00	3.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Cottage Grove Portion 50%-Coor. Health Res:	0.00	0.00	70,760.00							
Total Category: 4300 - CONTRACTUAL SERVICES:		0.00	8,587.50	8,587.50	137,400.00	70,760.00	-66,640.00	-48.50%	72,880.00	2,120.00	3.00%
Total Expense:		0.00	8,587.50	8,587.50	137,400.00	70,760.00	-66,640.00	-48.50%	72,880.00	2,120.00	3.00%
Total Fund: 245 - OPIOID SETTLEMENT:		158,644.39	188,199.72	6,959.24	-110,900.00	-40,260.00	70,640.00	-63.70%	-68,880.00	-28,620.00	71.09%
Report Total:		158,644.39	188,199.72	6,959.24	-110,900.00	-40,260.00	70,640.00	-63.70%	-68,880.00	-28,620.00	71.09%

Budget Comparison Report

Group Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 245 - OPIOID SETTLEMENT										
Revenue										
3610 - FINES AND PENALTIES	152,351.72	184,410.11	6,671.26	26,500.00	30,500.00	4,000.00	15.09%	4,000.00	-26,500.00	-86.89%
3809 - INVESTMENT INTEREST	6,292.67	12,377.11	8,875.48	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	158,644.39	196,787.22	15,546.74	26,500.00	30,500.00	4,000.00	15.09%	4,000.00	-26,500.00	-86.89%
Expense										
4300 - CONTRACTUAL SERVICES	0.00	8,587.50	8,587.50	137,400.00	70,760.00	-66,640.00	-48.50%	72,880.00	2,120.00	3.00%
Total Expense:	0.00	8,587.50	8,587.50	137,400.00	70,760.00	-66,640.00	-48.50%	72,880.00	2,120.00	3.00%
Total Fund: 245 - OPIOID SETTLEMENT:	158,644.39	188,199.72	6,959.24	-110,900.00	-40,260.00	70,640.00	-63.70%	-68,880.00	-28,620.00	71.09%
Report Total:	158,644.39	188,199.72	6,959.24	-110,900.00	-40,260.00	70,640.00	-63.70%	-68,880.00	-28,620.00	71.09%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
245 - OPIOID SETTLEMENT	158,644.39	188,199.72	6,959.24	-110,900.00	-40,260.00	70,640.00	-63.70%	-68,880.00	-28,620.00	71.09%
Report Total:	158,644.39	188,199.72	6,959.24	-110,900.00	-40,260.00	70,640.00	-63.70%	-68,880.00	-28,620.00	71.09%

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 660 - COTTAGE GROVE EMS											
Revenue											
Category: 3310 - INTERGOVERNMENTAL											
660-00-9660-3338	PERA AID	0.00	25,419.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
660-24-9660-3310	FEDERAL GRANTS	551.33	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
660-24-9660-3349	COUNTY AID	0.00	0.00	2,441.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		551.33	25,419.00	2,441.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES											
660-24-9660-3534	SOWASHCO SERVICE	6,625,656.90	6,875,297.25	2,941,298.90	6,807,200.00	7,023,100.00	215,900.00	3.17%	7,023,100.00	0.00	0.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	EMS Charges		2,765.00	-2,540.00	-7,023,100.00						
2027 FALL 2025	EMS Calls		2,765.00	-2,540.00	-7,023,100.00						
660-24-9660-3550	NON-DISCRETIONARY WRITE O	-3,647,977.18	-3,898,473.49	-1,922,733.15	-3,852,100.00	-3,878,400.00	-26,300.00	0.68%	-3,878,400.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:		2,977,679.72	2,976,823.76	1,018,565.75	2,955,100.00	3,144,700.00	189,600.00	6.42%	3,144,700.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
660-24-0600-3816	REFUND & REIMBRS	6,803.51	9,619.57	34,355.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
660-24-9660-3812	DONATE & CONTRI	500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		7,303.51	9,619.57	34,355.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
660-24-9660-3899	TRANSFER IN	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00%	74,700.00	4,700.00	6.71%
Total Category: 3999 - TRANSFERS IN:		0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00%	74,700.00	4,700.00	6.71%
Total Revenue:		2,985,534.56	3,011,862.33	1,055,362.05	2,955,100.00	3,214,700.00	259,600.00	8.78%	3,219,400.00	4,700.00	0.15%
Expense											
Category: 4100 - PERSONAL SERVICES											
660-24-0600-4100	SALARY-FULL TIME	921,187.84	842,114.39	438,085.33	1,179,500.00	1,302,000.00	122,500.00	10.39%	1,374,200.00	72,200.00	5.55%
660-24-0600-4110	OVERTIME F. T.	121,069.61	187,669.06	61,252.46	81,800.00	86,700.00	4,900.00	5.99%	89,700.00	3,000.00	3.46%
660-24-0600-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	7,100.00	7,100.00	0.00%	7,500.00	400.00	5.63%
660-24-0600-4140	PENSIONS	198,362.47	3,988.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
660-24-0600-4141	PERA	182,879.97	175,629.75	88,485.64	237,300.00	260,100.00	22,800.00	9.61%	273,700.00	13,600.00	5.23%
660-24-0600-4142	FICA	14,851.83	15,366.95	7,916.21	39,000.00	41,400.00	2,400.00	6.15%	43,100.00	1,700.00	4.11%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
		2023	2024	2025	2025	2026	Increase /	2027	Increase /	
		Total Activity	Total Activity	YTD Activity	2025	2026	(Decrease)	2027 FALL 2025	(Decrease)	
Account Number				Through May						
660-24-0892-4120	SAL-P.T./TEMP	6,190.55	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0892-4142	FICA	473.56	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0897-4120	SAL-P.T./TEMP	229,531.28	151,252.43	36,980.29	244,000.00	244,000.00	0.00	0.00%	252,500.00	3.48%
660-24-0897-4121	O.T. - P.T./TEMP	10,366.47	21,787.93	6,372.10	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0897-4141	PERA	0.00	12,258.37	3,153.29	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0897-4142	FICA	18,405.56	13,147.30	3,381.92	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-9660-4144	HEALTH INSURANCE	124,128.00	131,975.00	63,250.00	151,800.00	165,600.00	13,800.00	9.09%	182,500.00	10.21%
660-24-9660-4148	WORKERS COMP	71,700.00	84,525.00	40,958.35	98,300.00	95,800.00	-2,500.00	-2.54%	104,000.00	8.56%
Total Category: 4100 - PERSONAL SERVICES:		1,899,147.14	1,639,714.18	749,835.59	2,031,700.00	2,202,700.00	171,000.00	8.42%	2,327,200.00	5.65%
Category: 4200 - COMMODITIES										
660-24-0600-4200	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0600-4210	OP SUPPLY-OTHER	43,152.43	51,988.65	29,431.92	57,690.00	69,130.00	11,440.00	19.83%	70,900.00	2.56%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BA Supplies Increase	1.00	10,000.00	10,000.00						
2026	Original Budget	1.00	59,130.00	59,130.00						
2027 FALL 2025	EMS Supplies Increase	1.00	10,000.00	10,000.00						
2027 FALL 2025	Original Budget	1.00	60,900.00	60,900.00						
660-24-0600-4211	MOTOR FUELS	29,741.52	28,045.39	11,047.98	33,570.00	34,480.00	910.00	2.71%	34,830.00	1.02%
660-24-0600-4217	CLOTHING/UNIFORM	8,070.55	16,158.01	8,559.31	15,190.00	15,570.00	380.00	2.50%	16,030.00	2.95%
Total Category: 4200 - COMMODITIES:		80,964.50	96,192.05	49,039.21	106,450.00	119,180.00	12,730.00	11.96%	121,760.00	2.16%
Category: 4300 - CONTRACTUAL SERVICES										
660-24-0330-4305	FEES FOR SERVICE	97,614.42	115,032.45	19,654.27	98,800.00	101,270.00	2,470.00	2.50%	104,230.00	2.92%
660-24-0600-4300	PROF SERVICES	20,231.88	21,003.80	16,586.25	29,620.00	30,360.00	740.00	2.50%	31,250.00	2.93%
660-24-0600-4302	LEGAL SERVICE	1,094.46	2,536.00	1,632.00	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0600-4305	FEES FOR SERVICE	2,154.70	10,345.35	13,162.87	55,610.00	57,000.00	1,390.00	2.50%	58,670.00	2.93%
660-24-0600-4310	COMMUNICATION	15,198.83	10,946.20	3,546.82	17,380.00	17,810.00	430.00	2.47%	18,330.00	2.92%
660-24-0600-4311	POSTAGE	79.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-0600-4321	DATA PROCESSING	108,400.00	100,100.00	36,875.00	88,500.00	106,000.00	17,500.00	19.77%	111,300.00	5.00%
660-24-0600-4370	MAINT-REPAIR/EQ	21,012.82	17,904.93	8,283.24	39,010.00	39,900.00	890.00	2.28%	41,160.00	3.16%
660-24-0600-4372	MAINT-REPAIR/BLD	33,996.00	0.00	0.00	7,400.00	0.00	-7,400.00	-100.00%	0.00	0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Original Budget	1.00	7,590.00	7,590.00						
2026	Remove - coded to Fire	1.00	-7,590.00	-7,590.00						
2027 FALL 2025	Original Budget	1.00	7,810.00	7,810.00						
2027 FALL 2025	Remove - coded to Fire	1.00	-7,810.00	-7,810.00						

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Budget	to Parent	%	Budget	to Comparison 1	%	
					Budget	Budget			Budget		
					2025	2026	Increase /		2027	Increase /	
					2025	2026	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through May							
660-24-0600-4373	BUILDING MAINTENANCE LABC	0.00	34,000.00	15,250.00	36,600.00	14,000.00	-22,600.00	-61.75%	14,700.00	700.00	5.00%
660-24-0600-4375	CHARGE-FLEET MNT	52,065.54	67,273.49	45,000.83	56,200.00	67,000.00	10,800.00	19.22%	70,350.00	3,350.00	5.00%
660-24-0600-4380	RENTAL/LEASE	0.00	0.00	1,524.00	54,590.00	45,950.00	-8,640.00	-15.83%	47,590.00	1,640.00	3.57%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Moved \$10,000 to 0600-4403		1.00	-10,000.00	-10,000.00						
2026	Original Budget		1.00	55,950.00	55,950.00						
2027 FALL 2025	Moved \$10,000 to 0600-4403		1.00	-10,000.00	-10,000.00						
2027 FALL 2025	Original Budget		1.00	57,590.00	57,590.00						
660-24-0600-4401	DUES & SUBS	1,796.42	1,268.65	376.50	3,500.00	2,590.00	-910.00	-26.00%	2,700.00	110.00	4.25%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Move \$1,000 to 0600-4403		1.00	-1,000.00	-1,000.00						
2026	Original Budget		1.00	3,590.00	3,590.00						
2027 FALL 2025	Move \$1,000 to 0600-4403		1.00	-1,000.00	-1,000.00						
2027 FALL 2025	Original Budget		1.00	3,700.00	3,700.00						
660-24-0600-4403	TRAVEL/TRAIN/CON	8,684.60	21,011.79	23,857.52	25,130.00	46,760.00	21,630.00	86.07%	57,510.00	10,750.00	22.99%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	\$1,000 from 0600-4401		1.00	1,000.00	1,000.00						
2026	\$10,000 from 0600-4380		1.00	10,000.00	10,000.00						
2026	2026 BA for Medic School		1.00	10,000.00	10,000.00						
2026	Original Budget		1.00	25,760.00	25,760.00						
2027 FALL 2025	\$1,000 from 0600-4401		1.00	1,000.00	1,000.00						
2027 FALL 2025	\$10,000 from 0600-4380		1.00	10,000.00	10,000.00						
2027 FALL 2025	2027 BA for Medic School		2.00	10,000.00	20,000.00						
2027 FALL 2025	Original Budget		1.00	26,510.00	26,510.00						
660-24-0600-4449	OTHER CONTRACT	0.00	363.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
660-24-9660-4309	CREDIT CARD FEES	1,740.12	349.46	140.05	6,180.00	6,330.00	150.00	2.43%	6,520.00	190.00	3.00%
660-24-9660-4350	INSURANCE CHARGE	9,000.00	13,500.00	6,208.35	14,900.00	1,100.00	-13,800.00	-92.62%	1,200.00	100.00	9.09%
Total Category: 4300 - CONTRACTUAL SERVICES:		373,069.39	415,635.12	192,097.70	533,420.00	536,070.00	2,650.00	0.50%	565,510.00	29,440.00	5.49%
Category: 4500 - CAPITAL OUTLAY											
660-24-0600-4530	MACH & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%
				2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)	
Account Number				2023	2024	2025		2027 FALL 2025		
				Total Activity	Total Activity	YTD Activity Through May				
Category: 4720 - DEPRECIATION										
660-24-9660-4721	DEPRECIATION-PURCHASED	83,168.04	108,859.56	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 4720 - DEPRECIATION:		83,168.04	108,859.56	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Category: 4730 - MISCELLANEOUS										
660-24-9660-4732	LOSS-FIXED ASSET	0.00	14,645.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
660-24-9660-4738	BAD DEBTS	793,398.27	844,418.06	2,458.61	576,800.00	829,800.00	253,000.00	43.86%	829,800.00	0.00
Total Category: 4730 - MISCELLANEOUS:		793,398.27	859,063.16	2,458.61	576,800.00	829,800.00	253,000.00	43.86%	829,800.00	0.00
Category: 4999 - TRANSFERS OUT										
660-00-9660-4700	TRANSFERS OUT	100,800.00	103,825.00	44,558.35	106,940.00	110,100.00	3,160.00	2.95%	113,400.00	3,300.00
Total Category: 4999 - TRANSFERS OUT:		100,800.00	103,825.00	44,558.35	106,940.00	110,100.00	3,160.00	2.95%	113,400.00	3,300.00
Total Expense:		3,330,547.34	3,223,289.07	1,037,989.46	3,355,310.00	3,797,850.00	442,540.00	13.19%	3,957,670.00	159,820.00
Total Fund: 660 - COTTAGE GROVE EMS:		-345,012.78	-211,426.74	17,372.59	-400,210.00	-583,150.00	-182,940.00	45.71%	-738,270.00	-155,120.00
Report Total:		-345,012.78	-211,426.74	17,372.59	-400,210.00	-583,150.00	-182,940.00	45.71%	-738,270.00	-155,120.00

Budget Comparison Report

Group Summary

Categor...				Comparison 1	Comparison 1		Comparison 2	Comparison 2			
				Parent Budget	Budget	to Parent	%	Budget	to Comparison 1	%	
	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)		
Fund: 660 - COTTAGE GROVE EMS											
Revenue											
3310 - INTERGOVERNMENTAL	551.33	25,419.00	2,441.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
3400 - CHARGES FOR SERVICES	2,977,679.72	2,976,823.76	1,018,565.75	2,955,100.00	3,144,700.00	189,600.00	6.42%	3,144,700.00	0.00	0.00%	
3812 - MISCELLANEOUS	7,303.51	9,619.57	34,355.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
3999 - TRANSFERS IN	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00%	74,700.00	4,700.00	6.71%	
Total Revenue:	2,985,534.56	3,011,862.33	1,055,362.05	2,955,100.00	3,214,700.00	259,600.00	8.78%	3,219,400.00	4,700.00	0.15%	
Expense											
4100 - PERSONAL SERVICES	1,899,147.14	1,639,714.18	749,835.59	2,031,700.00	2,202,700.00	171,000.00	8.42%	2,327,200.00	124,500.00	5.65%	
4200 - COMMODITIES	80,964.50	96,192.05	49,039.21	106,450.00	119,180.00	12,730.00	11.96%	121,760.00	2,580.00	2.16%	
4300 - CONTRACTUAL SERVICES	373,069.39	415,635.12	192,097.70	533,420.00	536,070.00	2,650.00	0.50%	565,510.00	29,440.00	5.49%	
4500 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
4720 - DEPRECIATION	83,168.04	108,859.56	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
4730 - MISCELLANEOUS	793,398.27	859,063.16	2,458.61	576,800.00	829,800.00	253,000.00	43.86%	829,800.00	0.00	0.00%	
4999 - TRANSFERS OUT	100,800.00	103,825.00	44,558.35	106,940.00	110,100.00	3,160.00	2.95%	113,400.00	3,300.00	3.00%	
Total Expense:	3,330,547.34	3,223,289.07	1,037,989.46	3,355,310.00	3,797,850.00	442,540.00	13.19%	3,957,670.00	159,820.00	4.21%	
Total Fund: 660 - COTTAGE GROVE EMS:	-345,012.78	-211,426.74	17,372.59	-400,210.00	-583,150.00	-182,940.00	45.71%	-738,270.00	-155,120.00	26.60%	
Report Total:	-345,012.78	-211,426.74	17,372.59	-400,210.00	-583,150.00	-182,940.00	45.71%	-738,270.00	-155,120.00	26.60%	

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
660 - COTTAGE GROVE EMS	-345,012.78	-211,426.74	17,372.59	-400,210.00	-583,150.00	-182,940.00	45.71%	-738,270.00	-155,120.00	26.60%
Report Total:	-345,012.78	-211,426.74	17,372.59	-400,210.00	-583,150.00	-182,940.00	45.71%	-738,270.00	-155,120.00	26.60%

2026
BUDGET ADDITIONS

Item #	Fund	Program	Department	Dept Request Cost	Recommended	Description	Comments
26-1		1100-4300	Planning	20,000	20,000	Comprehensive Plan Update-Year 1 of 3	
		1100 Total		20,000	20,000		
26-2.1		0110-4300	Administration	30,000	30,000	Compensation study	
		0110 Total		30,000	30,000		
		1000-4100	Inspections	-	-	Building Inspector	Funding is 2025 inspection revenue; This is replacing the inspector that was removed in 2024 budget.
		1000 Total		-	-		
26-3		0500-4210	Police	15,000	-	Firearms and ammunition	Fund with contingency if needed
26-4		0500-4300	Police	6,000	3,000	Increase for professional services	Fund 50% in 2026 and remaining in 2027
26-5		0500-4403	Police	20,000	-	CSO Cadet tuition	
26-6		0500-4530	Police	-	-	Flock Cameras	Grant/donation funds for 2026
26-7		0500-4110	Police	29,600	29,600	Event overtime	
26-8		0500-4100	Police	174,200	174,200	Add 49th officer	Fund but leave one position open
26-8		0500-4100	Police	-	(174,200)	Leave one position open	Fund but leave one position open
		0500 Total		244,800	32,600		
26-9		0800-4217	Fire	10,000	-	PPE increases due to tariffs	Fund with contingency if needed
		0800-4217	Fire	70,000	-	Operating transfer to EMS for operating deficit	Move \$70,000 from PT Salaries in General Fund to EMS Fund as Transfer
		0800 Total		10,000	-		
26-11		1260-4305	Signs	16,000	8,000	Increase cost for striping and additional lane miles striped.	Fund 50% in 2026 and remaining in 2027
		1260 Total		16,000	8,000		
26-12		1290-4530	Snow Removal	100,000	-	Salt Spreader Controls	Fund with Salt Savings in 2025
		1260 Total		100,000	-		
26-13		2200-4305	Forestry	15,000	15,000	2nd year of 3-year cleanup plan from 2024 storm	
		2200 Total		15,000	15,000		
26-14		1500-4305	Parks	30,000	15,000	Contract assistance for removing large trees in parks and open spaces	Fund 50% in 2026 and remaining in 2027
26-15		1500-4120	Parks	66,000	66,000	Add three 6-month seasonal staff positions	
26-15.1		1500-4110	Parks	24,000	24,000	Overtime for special events and increased rentals	
		1500 Total		120,000	105,000		
		9100-4100	Compensated Absences	90,000	90,000	New Compensated Absences Funding (50% of 2024 increase)	
		9100 Total		90,000	90,000		
		100 Total		515,800	270,600	FUND 100	
26-2	525	9525-4540	Muni Building Fund	146,000	146,000	Front Desk Area Remodel for security	
		526 Total		146,000	146,000	FUND 250	

2026
BUDGET ADDITIONS

26-16	526	3700-4540	Ice Arena	145,000	145,000	Zamboni replacement	
	526 Total			145,000	145,000	FUND 250	
26-17	255	2105-4530	Golf Course	40,000	40,000	Greens & Tee Aerifier	Revenue dependent
26-18	255	2105-4530	Golf Course	40,000	40,000	Replace existing grinder for reels	Revenue dependent
26-19	255	2105-4530	Golf Course	25,000	25,000	Replace 3 existing reels on mowers	Revenue dependent
26-20	255	2100-4540	Golf Course	10,000	10,000	Practice area improvements	Revenue dependent
26-21	255	2105-4530	Golf Course	20,000	20,000	Cart path repair/replacement	Revenue dependent
26-22	255	2140-4530	Golf Course	10,000	10,000	Clubhouse improvements	Revenue dependent
	255 Total			145,000	145,000	FUND 255	
		9525-4540	Municipal Building Fund	250,000	50,000	Kraus Anderson Study Replacement Costs	
	525 Total			250,000	50,000	FUND 525	
26-29		3000-4210	Water	240,000	240,000	Meter changeout	
	610 Total			240,000	240,000	FUND 610	
26-30		1400-4540	Street Lights	33,100	33,100	Holiday Decorations	
	630 Total			33,100	33,100	FUND 660	
26-24		0600-4210	EMS	10,000	10,000	To cover EMS supplies & tariff increases	
26-25		0600-4403	EMS	10,000	10,000	Accelerated recruitment	
	660 Total			20,000	20,000	FUND 660	
26-26		0380-4520	IT	60,000	60,000	Replace City Hall core ups	
26-27		0380-4520	IT	20,000	20,000	BAC upgrade	
26-28		0380-4520	IT	50,000	-	PD interview room	Move to 2027 budget
	720 Total			130,000	80,000	FUND 720	
	Grand Total			1,624,900	1,129,700		
				515,800	270,600	TOTAL FUND 100	
				1,109,100	859,100	TOTAL ALL OTHER FUNDS	

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$280,000

Program 1110

Object 4301

New Level of Service? ☒ Yes ☐ No

Change Overview 2050 Comprehensive Plan

Detail Description

	General Fund	Area Funds	Total
2026	\$20,000	\$60,000	\$80,000
2027	\$20,000	\$60,000	\$80,000
2028	\$30,000	\$90,000	\$120,000

Justification
(which part of the
strategic plan?)

- ☒ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

The Met Council requires a Comp Plan update every 10 years. This includes land use, park, transportation, water plans etc. The process includes resident outreach, working groups, and technical work to update to Met Council standards.

Submitted by

Emily

Date

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

Fund 100 Total Cost \$30,000

Program 0395

Object 4300

New Level of Service? ☐ Yes ☒ No

Change Overview Compensation Study

Detail Description

Compensation Study- this would update the compensation study done in 2020 ahead of the 2027 labor contract negotiations

Justification
(which part of the
strategic plan?)

- ☐ Managing Sustainable Growth
- ☒ Reforming Organizational Culture
- ☐ Recreational Destination
- ☐ Engaging Community

Service Level
Impacts if not
approved

potential loss of employees if not adequately compensated relative to the market.

Submitted by Joe Fischbach

Date 07/14/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$15,000

Program 0500

Object 4210

New Level of Service? ☐ Yes ☒ No

Change Overview Firearms and ammunition.

Detail Description

CGPD's staffing levels have increased. The cost of firearms, ammunition, and range supplies have increased. An additional \$15k is needed to maintain our current training program and firearm replacement schedule each year going forward.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
☒ Continuing Sustainable Growth
☐ Making Cottage Grove a Recreation Destination
☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Reduction in training and/or inability to replace equipment.

Submitted by Brad Petersen

Date 05/20/25

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$6,000

Program 0500

Object 4300

New Level of Service? ☐ Yes ☒ No

Change Overview Increase for professional services.

Detail Description

The rising cost of employee mental health services, annual medical screenings, and pre-employment assessments leaves the budget underfunded by \$6k despite shifting \$4k from Other Contract (4449). See attachment.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Reduction in mental health services to employees and/or insufficient funds for pre-employment assessments.

Submitted by Brad Petersen

Date 05/20/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$20,000

Program 0500

Object 4403

New Level of Service? ☐ Yes ☒ No

Change Overview CSO Cadet tuition.

Detail Description

In 2025, CGPD implemented a CSO Cadet Program to promote recruiting. The program pays \$10k per recruit for their LE Skills tuition.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Salary savings might be used to fund this program, or the program will not be offered.

Submitted by Brad Petersen

Date 05/20/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$0

Program 0500

Object 4530

New Level of Service? ☒ Yes ☐ No

Change Overview Addition of 12 Flock cameras in the City, funded through grants.

Detail Description

In Priority #4.1.6 of the police five-year strategic plan, we identified implementing stationary LPR (Flock) cameras. These cameras will be integrated into our existing public safety infrastructure, enhancing our ability to monitor and protect the City of Cottage Grove.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Less ability to solve criminal activity and provide safety and security of shopping centers, business districts and its patrons, deterring criminal activity such as theft, shoplifting, and vehicle-related crimes.

Submitted by Greg Rinzel

Date 06/02/25

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$29,550

Program 0500

Object 4110

New Level of Service? ☐ Yes ☒ No

Change Overview Event overtime

Detail Description

An increasing number of public events require police department participation to provide security and promote public relations. These events require overtime and impact CGPD's budget. In 2025, CGPD expects to spend \$29,546 to staff these events. See attachment.

Justification
(which part of the
strategic plan?)

- ☒ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

No change in service is expected, but overtime overages are expected.

Submitted by Brad Petersen Date 05/20/25

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$174,205
 Program 0500
 Object 4100

New Level of Service? ☒ Yes ☐ No

Change Overview Maintain 49 sworn officers.

Detail Description

In 2025, the 49th sworn officer was hired to compensate for planned absences. A budget addition is required to maintain the 49th position into the future.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Reduction of patrol staffing and increase in OT costs; or elimination of a specialty investigative position.

Submitted by Brad Petersen

Date 06/02/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$10,000

Program 0800

Object 4217

New Level of Service? ☐ Yes ☒ No

Change Overview To cover personal protective equipment (PPE) and tariff increases.

Detail Description

A significant amount of Fire PPE (turn-out gear helmets, boots) are manufactured (or raw materials) internationally. Due to uncertainty with tariffs, there is a request to cover potential significant increase in prices for Fire PPE supplies.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
☒ Continuing Sustainable Growth
☐ Making Cottage Grove a Recreation Destination
☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Firefighter safety could be impacted due to not having necessary PPE or using out of compliance/expired gear.

Submitted by Jon Pritchard, Fire Chief

Date 05/22/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$16,000

Program 1260

Object 4305

New Level of Service? ☐ Yes ☒ No

Change Overview Increase in Striping cost.

Detail Description

Increase cost in striping and additional lane miles striped. \$16,000 increase for a total of \$81,000

Justification
(which part of the strategic plan?)

- ☒ Engaging Residents Where They Are
- ☐ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not approved

Stripes will not be able to be seen and cause unsafe roads.

Submitted by Gary Orloff

Date 05/19/25



To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Ryan Burfeind, PE, Public Works Director

Date: June 2, 2025

Re: Salt Spreader Controls Budget Addition

Background

Cottage Grove has been working over the past five years to reduce salt usage during snowplow operations, while maintaining level of service. By making small changes to our salting procedures, the City has not increased salt application rates even though the plow miles have increased from 497 to 535 over this period. Currently, city plow trucks employ a salt spreading system that reads road temperatures and applies salt at a given rate based on that temperature. For example, between 22 and 34 degrees, salt is applied to the roadway at 350 pounds per lane mile on priority (high traffic) roads. This defined salt application rate takes plow driver behavior out of the equation regarding the amount of salt that is used while plowing. While this is a good system and still functional, it is outdated. It only allows for five different salt applications rates, as temperatures range from above 35 degrees to below 0 degrees. Also, the existing system has no real-time monitoring of salt usage and plow location. Rather than slowly upgrade to a new system as trucks are replaced on a 15-year cycle, Staff have been seeking outside funding to assist in a one-time fleet-wide upgrade.

Discussion

This past spring, the South Washington Watershed District awarded a 2025 CCIP grant to pay for 50% of the purchase and install of new salting controls equipment. The project entails installing upgraded salt spreader controls on all 14 City snowplow trucks. The new system has more precise application rates based on road temperature so less salt will be used. The new controls and programming are produced by Force America; the specific system is the 6100 series. The two new City plow trucks under production will have this system, leaving twelve trucks to upgrade. The total cost to implement this upgrade is estimated at \$205,000, if six trucks are upgraded each year between 2026 and 2027. Funding and implementation options are discussed in more detail on the following page.

In an average winter, the City currently uses approximately 3,000 tons of road salt. The new system will reduce road salt usage. By increasing the number of programmed salt application rates from five (in the existing system) to ten, the application rate will increase in smaller increments. It is estimated that this will reduce salt usage by 200 pounds per lane mile. A secondary benefit of the new system will be better tracking of salt usage in Cottage Grove. Staff will be able to see real time salt usage for each plow truck and obtain more comprehensive usage information after each storm. As Cottage Grove looks to continue to reduce salt usage,

this type of tracking and reporting information will be critical to determine the effectiveness of future chloride reduction projects.

In addition to these salt savings, the City will be moving to a full treated salt for the winter of 2025/2026, which will reduce our salt usage in an average winter by an additional 600 tons. The table below details the estimated salt savings per year, along with the cost to treat our salt, along with the resulting net budget savings. The treated salt cost is lower in 2026, due to our existing excess salt inventory, which will be fully treated in 2025. Due to back-to-back lower than average winters, staff are estimating a one-time budget savings for 2025 of \$150,000.

Year	Salt (Tons) w/o Reduction Programs	Salt (Tons) with Reduction Programs	Salt Reduction (Tons)	Salt Price/Ton	Savings	Treated Salt Costs	Net Salt Budget Savings
2025							\$150,000
2026	3000	2300	700	\$101.00	\$70,700	\$(28,500)	\$42,200
2027	3000	2200	800	\$104.00	\$83,200	\$(42,900)	\$40,300

After the SWWD grant cost share of 50%, the City would need to fund an estimated \$102,500 between 2026 and 2027 if six trucks were upgraded each year. As seen in the table, the current budget savings is estimated at \$82,500 between those two years, leaving \$20,000 left to fund. Staff would propose to carry forward \$20,000 in the 2025 savings to cover this amount.

A second option would be to upgrade all twelve trucks in 2025, using the current year budget savings. If the work is completed in 2025, it is estimated to be a total cost of \$200,000. This would result in a City cost of \$100,000, and still leave \$50,000 in savings in the 2025 salt budget.

Recommendation

Receive information on the salt spread controls budget addition and provide feedback on funding options.

Salt Budget Savings 2025-2027

Year	Salt Quantity w/o Reduction Programs	Salt Quantity w/ Reduction Programs	Salt Reduction (Tons)	Salt Price/Ton	Savings	Treated Salt Costs	Net Salt Budget Savings
2025							\$ 150,000.00
2026	3000	2200	800	\$ 101.00	\$ 80,800.00	\$ (26,600.00)	\$ 54,200.00
2027	3000	2200	800	\$ 104.00	\$ 83,200.00	\$ (42,900.00)	\$ 40,300.00

Notes

1,700 tons of treated salt going into summer 2025.

Assumes 900 tons used in Nov-Dec 2025, 800 tons of treated salt rolled over, so only 1400 tons of treatment in 2026.

Assumes average winters.

City cost share of salt spreader controls is \$102,500 in 2027 costs.

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 ☐ Year

Fund 100 Total Cost \$15,000

Program 2200

Object 4305

New Level of Service? ☒ Yes ☐ No

Change Overview August 2024 storm

Detail Description

\$15,000.00 to Grind trees from 2024 storm at the compost site.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☐ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

It will stay, stockpiled until funds are available.

Submitted by Gary Orloff Date 06/16/20

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026

Fund 100 Total Cost \$30,000
 Program 1500
 Object 4305

New Level of Service? ☒ Yes ☐ No

Change Overview Need assistance with large tree removal requests as community ages

Detail Description

Establish a fund to hire contractors for large tree removal in parks/open spaces. Our crew takes down hundreds of trees per year but are not built for safely/efficiently removing large trees. It takes our whole crew a day or more and pulls us away from other daily duties.

Justification
(which part of the
strategic plan?)

- ☒ Managing Sustainable Growth
☐ Reforming Organizational Culture
☐ Recreational Destination
☐ Engaging Community

Service Level
Impacts if not
approved

Reduced maintenance of other functions because this issue seems to be a growing need. Liability is also a concern as most of these trees would be adjacent to residential properties.

Submitted by Zac Dockter

Date 06/27/24

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$66,000

Program 1500

Object 4120

New Level of Service? ☐ Yes ☒ No

Change Overview Three 6-month seasonal staff

Detail Description

With growth and rental increases additional seasonal staff is needed to free up fulltime staff to continue to complete projects and cover other needs in our parks system

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☐ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Some projects may not get done or we may have to contract projects to get them done.

Submitted by Jim Fohrman

Date 05/21/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

Fund 100 Total Cost \$24,000

Program 1500

Object 4110

New Level of Service? ☐ Yes ☒ No

Change Overview Increase overtime budget for full-time staff

Detail Description

Increasing the overtime budget to get closer to what has been worked over the last few years. The increase in overtime is directly related to special events and increased rentals of our parks. Some expenses are offset by facility/event rental revenue

Justification
(which part of the
strategic plan?)

- ☒ Managing Sustainable Growth
- ☐ Reforming Organizational Culture
- ☒ Recreational Destination
- ☒ Engaging Community

Service Level
Impacts if not
approved

We will continue to provide the same level of service. These costs were already incurred in 2023 and 2024 so this budget increase maintains the current service levels provided the past few years.

Submitted by Jim Fohrman

Date 06/25/20

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 100 Total Cost \$145,900

Program 2500

Object 4540

New Level of Service? ☒ Yes ☐ No

Change Overview Front Desk Area Improvements

Detail Description

Promote a welcoming front area that services the public efficiently while providing a safe and secure environment for our staff

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☐ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Inability to service the public in an efficient manner. Our staff will not be working in a safe and secure environment.
Continue to face current challenges with no resolution

Submitted by Patti Dillon

Date 06/02/25

To: Jennifer Levitt, City Administrator
Emily Schmitz, Community Development Director

From: Patti Dillon, Building Permit Technician Coordinator

Date: June 2, 2025

Subject: Budget Addition – Front Desk Area Improvements

The Front Desk Task Force was created in November 2024, consisting of staff from Community Development, Police, Finance, and Administration. The main goal of the Task Force is to find ways to promote a welcoming front area that services the public efficiently while providing a safe and secure environment for our staff.

The Task Force discussed and identified challenges related to customer service while providing safety to the front desk team at City Hall including:

- Current front counter barrier and lobby area noise impacting clarity of communication with residents
- Lack of clear directional signage between Public Safety and City Hall lobbies
- Current minimal security and safety measures in place during operating hours as well as after hours between public lobby and office area
- Current configuration of front counter and plexiglass partition limits the ability to efficiently serve the public
- Current site lines do not allow front desk team clear visibility to the lobby
- Ergonomically appropriate work area for Office Assistant II (at front counter)

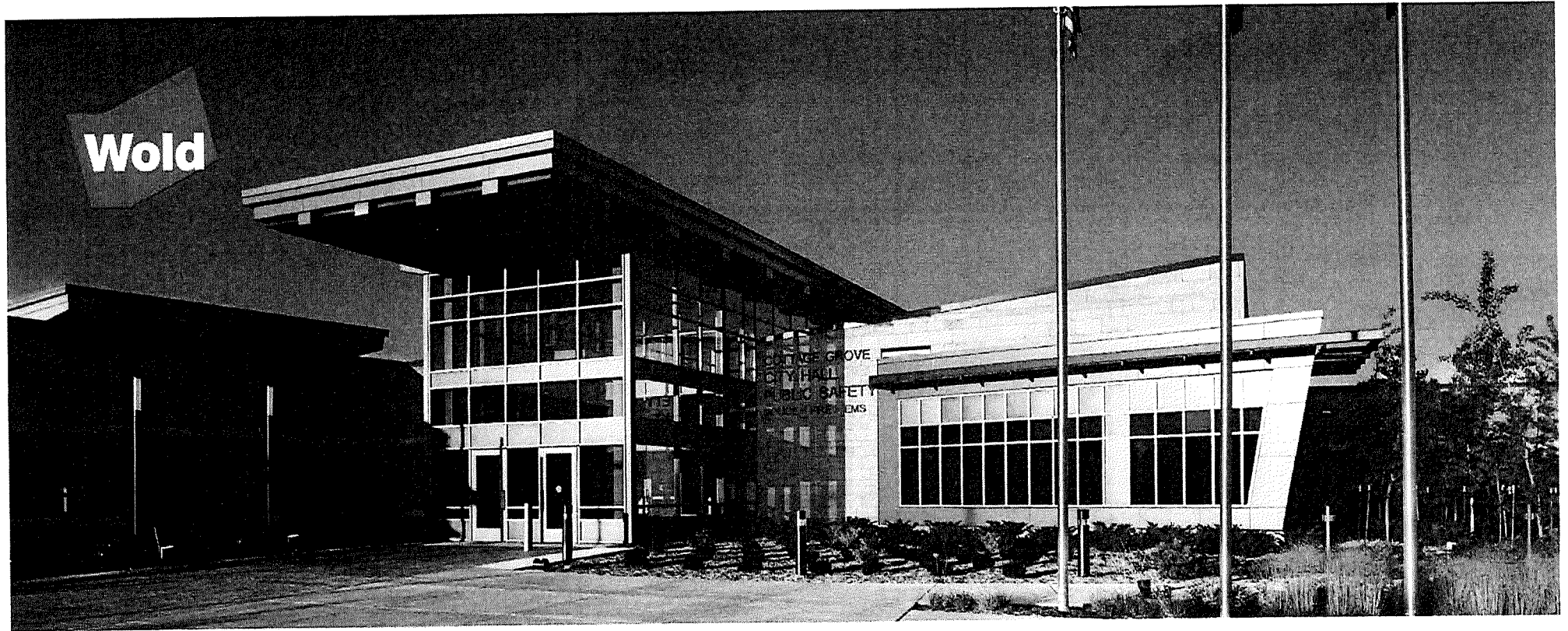
The Task Force visited several municipalities in the metro area to evaluate what worked better in other communities that could help in Cottage Grove. The Task Force then evaluated the current front desk infrastructure and layout and discussed alternatives that would address the challenges that were identified. The Task Force shared their challenges and alternatives with John McNamara, Wold Architects and Engineers, who proposed a plan for modifications addressing those challenges including:

- Replace plexiglass with glass that is offset – helping to mitigate the noise levels from the front lobby into the front desk area while also improving the ability to communicate through the glass
- Install ballistic protection on the bottom portion of the front counter. Ballistic panels are an ideal bulletproofing medium for retrofit projects. Ballistic panels fit discreetly into the walls to enhance security and safety for staff members
- Remove the movable glass panel track that limits the public from usable counter space at the front counter
- Adjust counter height to allow for better service
- Have three separate service areas at the counter to allow for efficient assistance to multiple customers at the same time

- Proposing an ergonomically correct workstation with increased visibility to the front doors for the Office Assistant II

Total estimated project cost is \$145,907. Copies of the plans are attached for your review.

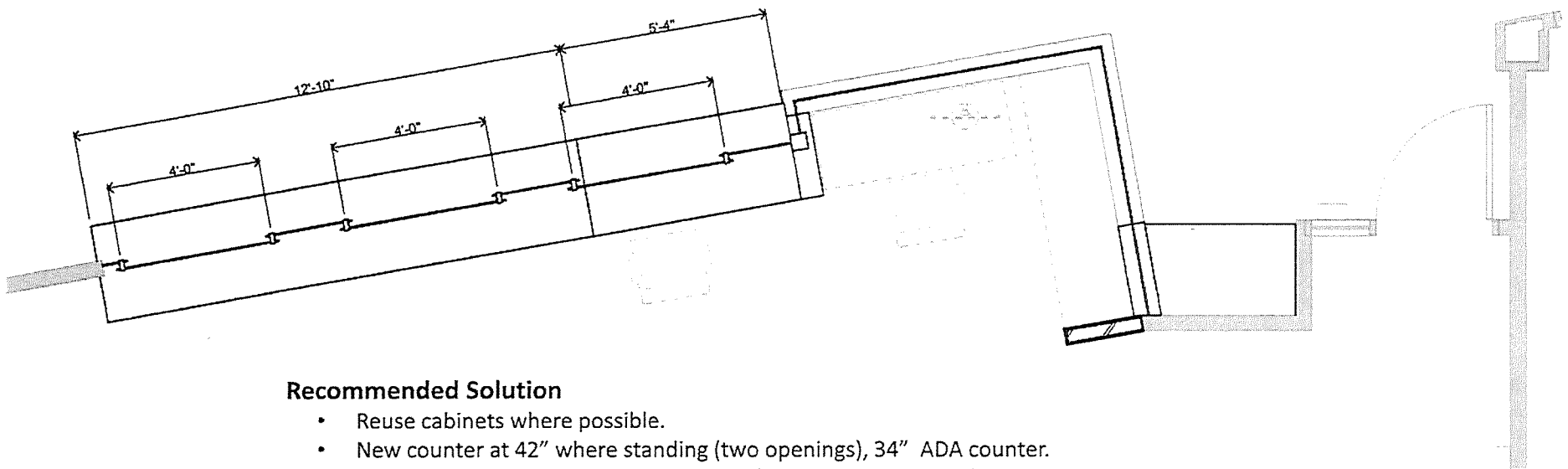
Based on the Task Force evaluation and the desire to provide a safe and secure environment while promoting a welcoming front area that services the public efficiently, it is recommended the Council approve a 2026 Budget Addition for the remodel of the City Hall Lobby Front Counter Area.



CITY OF COTTAGE GROVE

FRONT DESK TASKFORCE | MAY 2, 2025

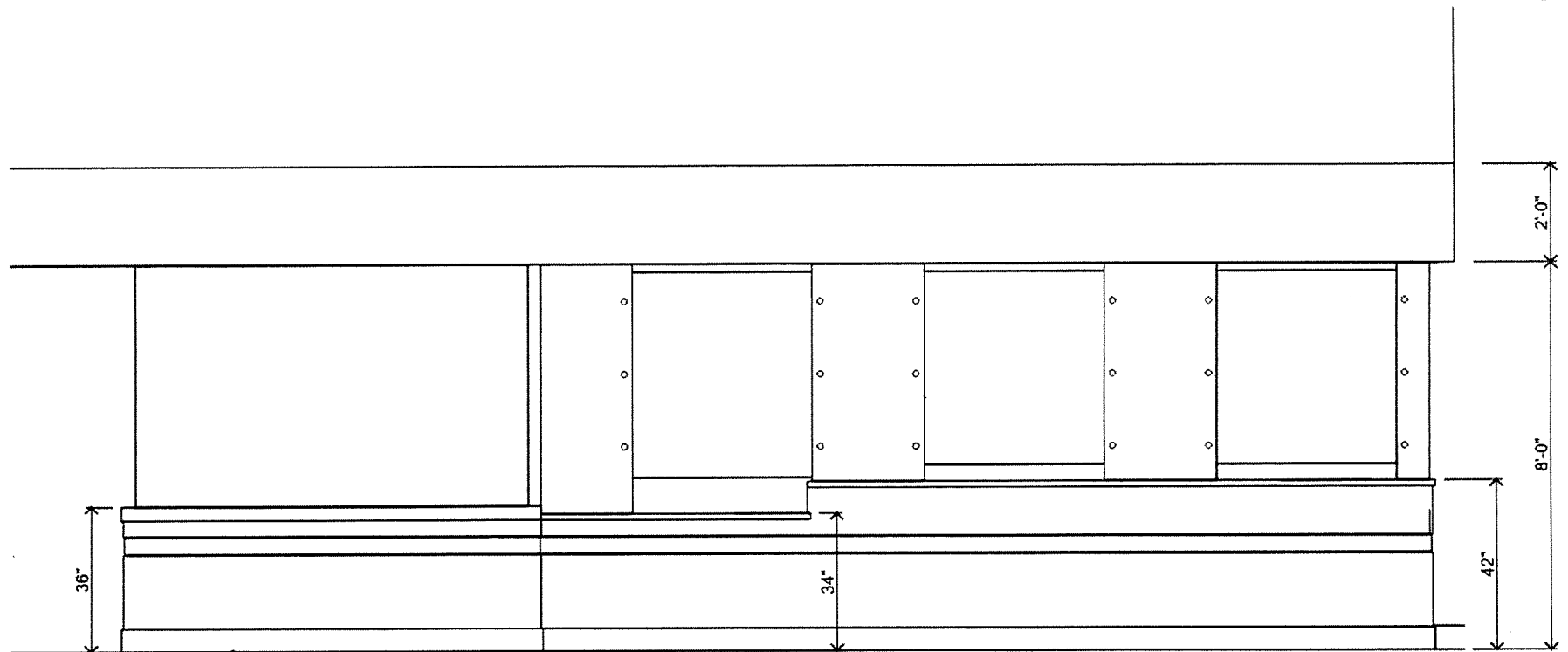
FRONT DESK TASKFORCE
DESIGN OPTION – NON-BALLISTIC GLASS



Recommended Solution

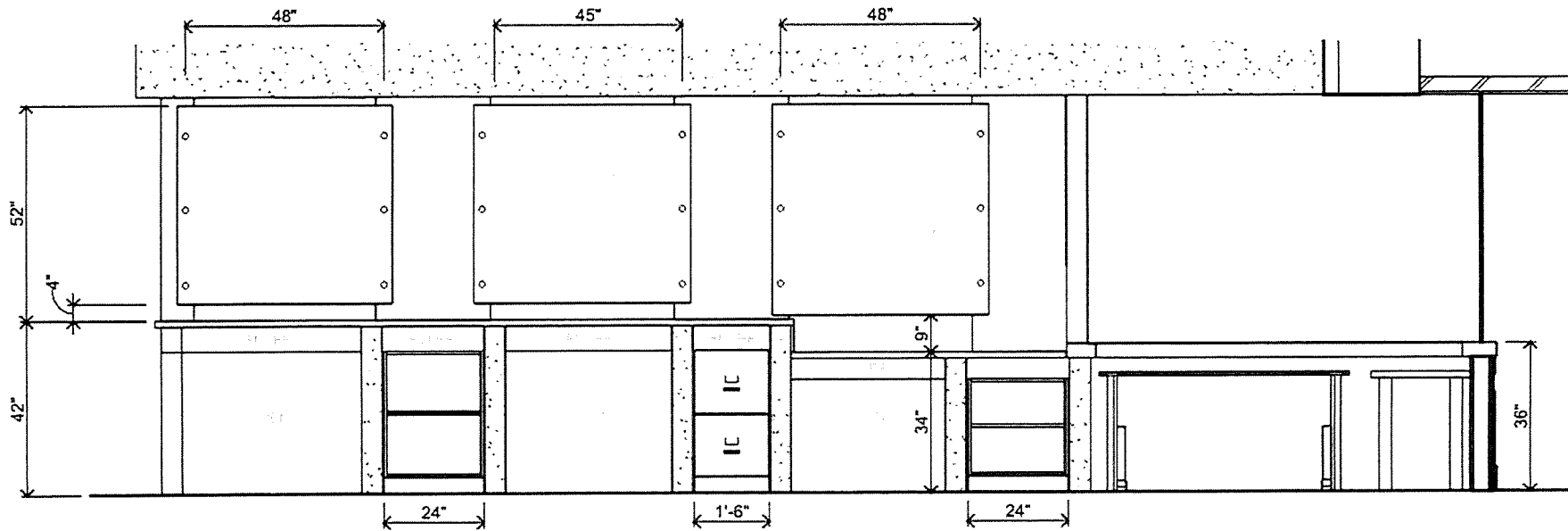
- Reuse cabinets where possible.
- New counter at 42" where standing (two openings), 34" ADA counter.
- 1/2" non-ballistic glass (similar to Utility/ Engineering Building).
- Lower soffit and add more lighting.
- Include a more ergonomic workstation for staff located at the counter.
- Remove glass wall pocket to improve sight lines to front vestibule.

FRONT DESK TASKFORCE
FRONT DESK ELEVATION VIEWS



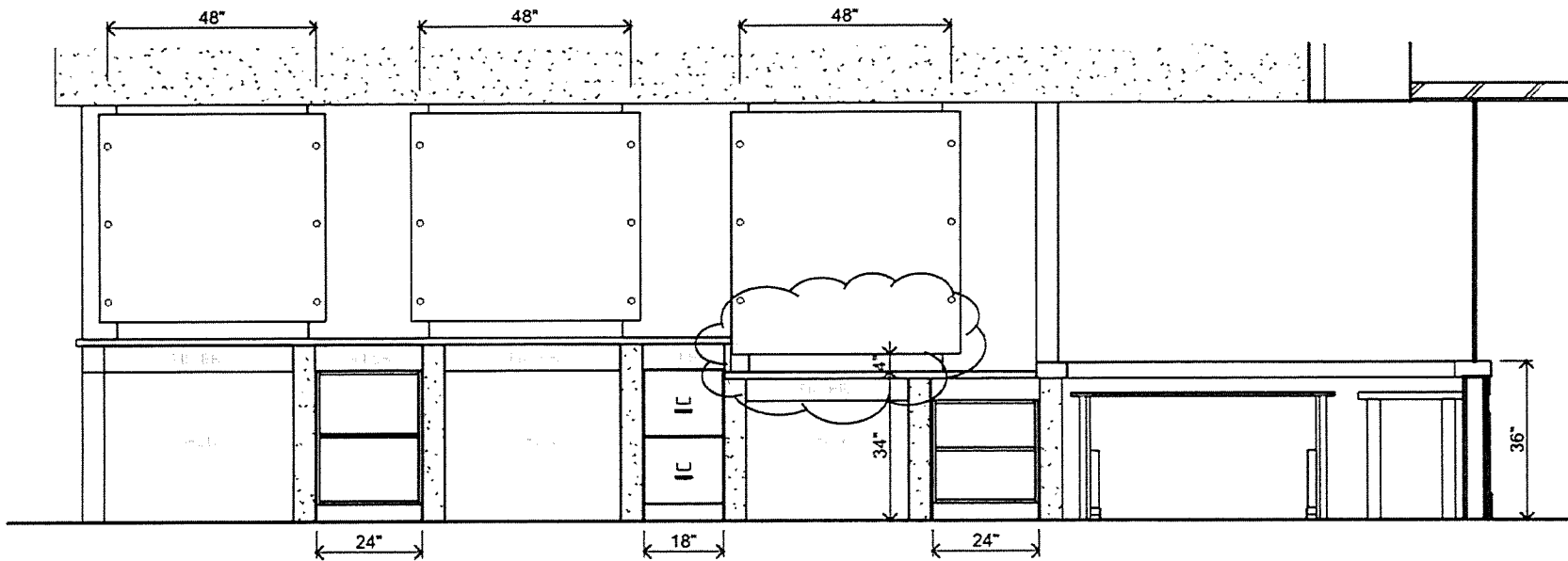
PUBLIC SIDE ELEVATION

FRONT DESK TASKFORCE
FRONT DESK ELEVATION VIEWS



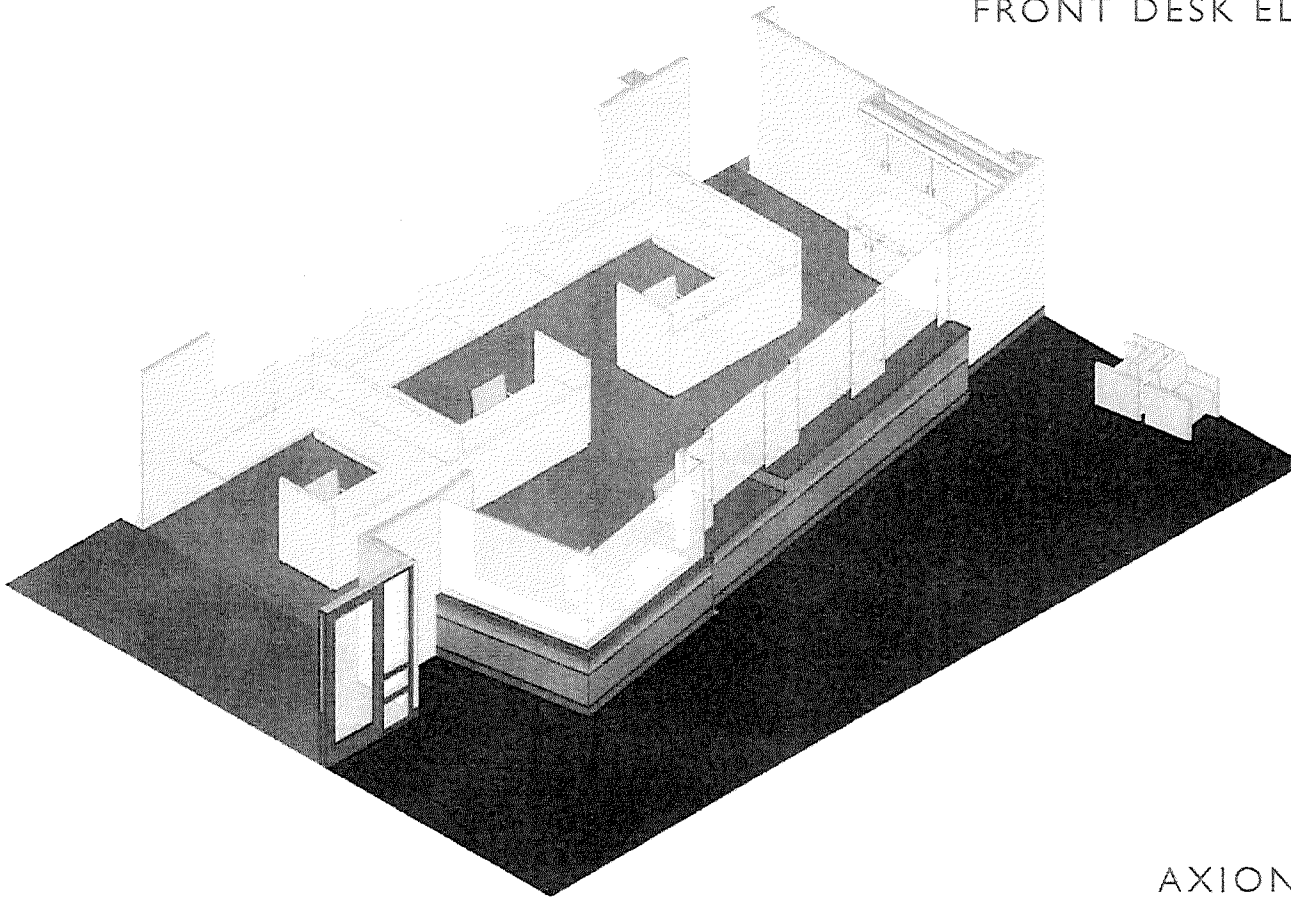
STAFF SIDE ELEVATION (OPTION
1)

FRONT DESK TASKFORCE
FRONT DESK ELEVATION VIEWS



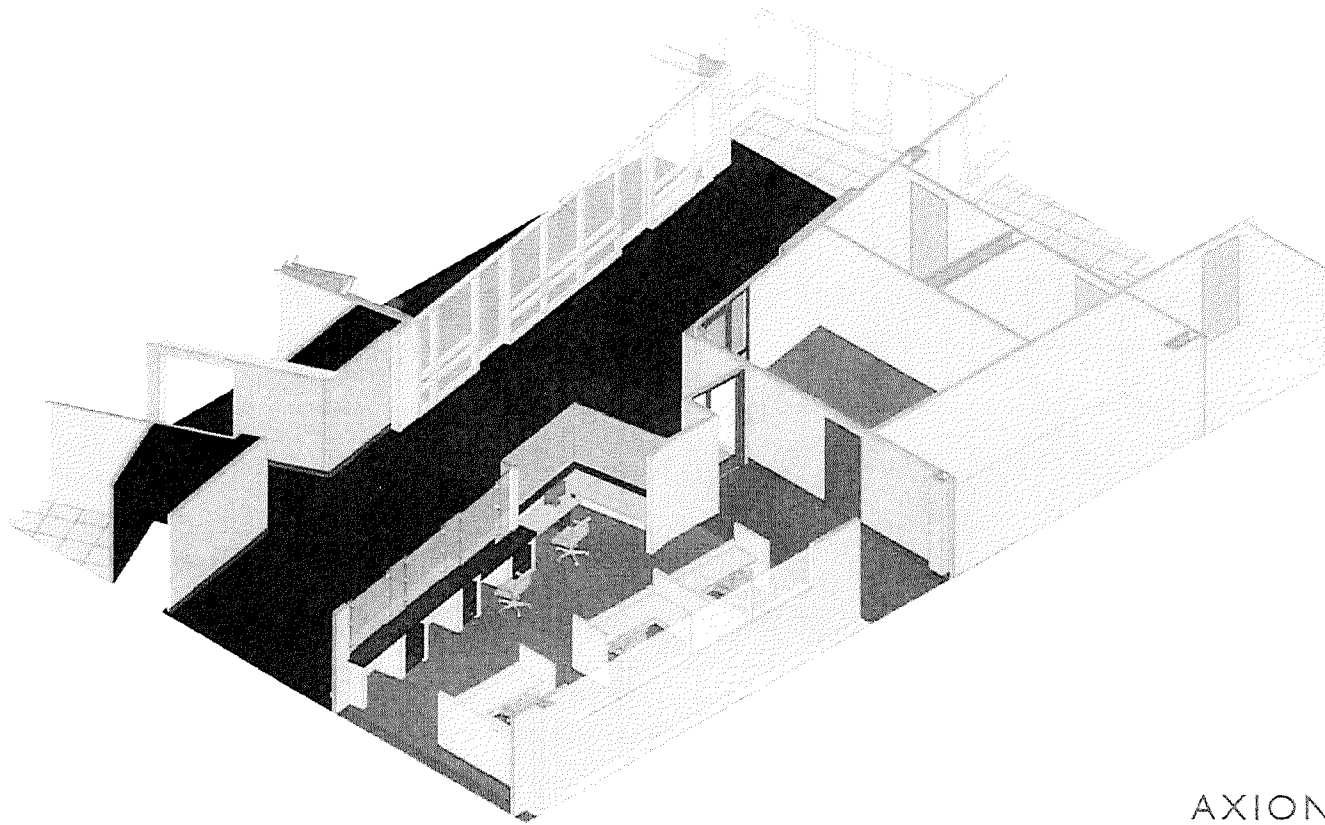
STAFF SIDE ELEVATION (OPTION 2)

FRONT DESK TASKFORCE
FRONT DESK ELEVATION VIEWS



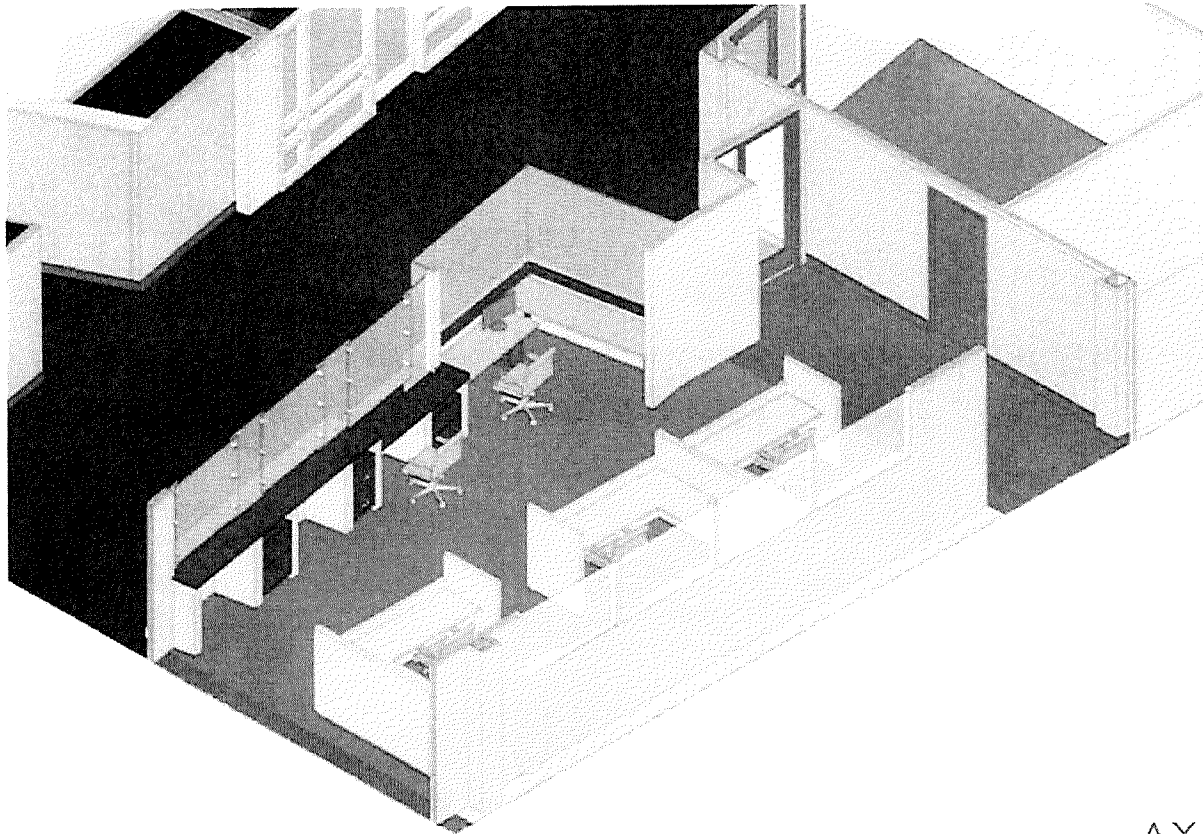
AXION RENDERING

FRONT DESK TASKFORCE
FRONT DESK ELEVATION VIEWS



AXION RENDERING

FRONT DESK TASKFORCE
FRONT DESK ELEVATION VIEWS



AXION RENDERING

Component	Square Feet / Unit	Cost per Unit	Subtotal	Cost per Division	Notes
Option I					
DRAFT ESTIMATE					
Division 1 - General Conditions				\$ 14,750	
General Conditions (Small Project 15%)	1	15%	\$ 11,500		
Building Permit	1	\$ 1,500	\$ 1,500		
Special Inspections/ Testing	1	\$ -			N/A
Temporary Facilities & Controls	1	\$ 750	\$ 750		Allowance
Final Cleaning	1	\$ 1,000	\$ 1,000		Allowance
Division 2 - Demolition				\$ 20,470	
Remove counters	80	\$ 35	\$ 2,800		
Remove gyp. bd. Partitions	20	\$ 100	\$ 2,000		
Remove portion of soffit	90	\$ 50	\$ 4,500		
Remove drywall below counter	100	\$ 5	\$ 500		
Remove exterior wall finish	100	\$ 5	\$ 500		
Remove glass wall system and supports	35	\$ 100	\$ 3,500		
Remove carpet and base	250	\$ 25	\$ 6,250		
Remove/ salvage cabinets	12	\$ 35	\$ 420		
Division 5 - Metal				\$ 5,000	
Steel support structure for glass	1	\$ 5,000	\$ 5,000		
Division 6 - Carpentry				\$ 8,200	
Re-install salvaged cabinets	3	\$ 200	\$ 600		
New cabinet fillers	1	\$ 1,000	\$ 1,000		
New countertop (solid surface)	60	\$ 110	\$ 6,600		
Division 8 - Glazing				\$ 23,200	
Glass wall system (1/2" impact glazing)	160	\$ 145	\$ 23,200		
Division 9 - Finishes				\$ 21,575	
Gypsum board walls	100	\$ 16	\$ 1,600		
Soffit extension	150	\$ 25	\$ 3,750		
New gypsum board below counter	100	\$ 5	\$ 500		
Ballistic panels below counter	25	\$ 150	\$ 3,750		
Public side wall finish (tile or wood)	150	\$ 30	\$ 4,500		
Public side base (tile)	35	\$ 25	\$ 875		
Carpet patching (including vinyl base)	30	\$ 60	\$ 1,800		
Painting	600	\$ 8	\$ 4,800		
Division 26 & 27				\$ 7,500	
Electrical (lights & power)	150	\$ 30	\$ 4,500		Allowance
Electrical (data cabling)	150	\$ 20	\$ 3,000		Allowance
Subtotal			\$ 100,695		
Estimating Contingency			\$ 15,104	Assumes 15%	
Construction Contingency			\$ 5,790	Assumes 10%	
Recommended Construction Budget			\$ 121,589		
Project Soft Costs			\$ 24,318	Assumes 20%	
(fees & furniture)			\$ 145,907		

FRONT DESK TASKFORCE BUDGET DISCUSSION

RECOMMENDED SOLUTION

- Reuse cabinets where possible.
- New counter at 42" where standing (two openings), 34" ADA counter.
- 1/2" non-ballistic glass (similar to Utility/ Engineering Building).
- Lower soffit and add more lighting.
- Include a more ergonomic workstation for staff located at the counter.
- Remove glass wall pocket to improve sight lines to front vestibule.

Construction Budget: \$121,589

Total Project Cost: \$145,907

(Includes 20% factor for fees and furniture)

FRONT DESK TASKFORCE
QUESTIONS/ NEXT STEPS

1. Feedback on recommended solution
2. Final modifications
3. Final cost estimating
4. Other

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 ☐ Year

Fund 526 Total Cost \$145,000

Program 9526

Object 4540

New Level of Service? ☐ Yes ☒ No

Change Overview Zamboni 520 replacement

Detail Description

Our 2007 refurbished Zamboni has surpassed its life expectancy with over 4000 hours. Additional maintenance costs will continue to increase the longer we continue to use the machine.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☐ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Without the replacement of the Zamboni, additional maintenance cost will be incurred.

Submitted by Jordan Hirman

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 ☐ Year

Fund 55 Total Cost \$40,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Greens & Tee Aerifier

Detail Description

Replace of current greens aerifier that does not allow for a quality core aerification on our greens in order to grow our roots deep enough.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Impacts our course in order to be prevetative and increase our turf quality for our customers.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 55 Total Cost \$40,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☐ No

Change Overview Replace existing grinder for reels

Detail Description Replace existing grinder. This will provide a safer and more efficient way to sharpen blades and bedknives from our 30 year old current grinder.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Safety for staff along with healthier turf levels with cleaner cuts which helps reduce spray applications.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 ☐ Year

Fund 55 Total Cost \$25,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Replace 3 existing reels on mowers

Detail Description

Replace 3 existing reels on mowers. This will provide a more efficient cut to our grass. Reels are used on all golf course turf mowers for tees, fairways and greens.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Healthier turf levels with cleaner cuts which helps reduce spray applications.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 55 Total Cost \$10,000

Program 2100

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Practice Area Improvements

Detail Description

Improve our golfers experience on the range and practice area.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

By adding additional amenities, we will continue to stay ahead and be a place that customers want to come and practice.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 55 Total Cost \$20,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Cart Path Repair

Detail Description

Continuous repair and replacement of our cart paths.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Impacts all golfers that ride carts and presentation of course.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 55 Total Cost \$10,000

Program 2140

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Clubhouse Upgrades

Detail Description

Improve our customers experience in our clubhouse operations.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

By adding additional amenities, we will continue to stay ahead and be a place that customers want to visit.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 660 Total Cost \$10,000
 Program 0600
 Object 4210

New Level of Service? ☐ Yes ☒ No

Change Overview To cover EMS supplies and tariff increases.

Detail Description

A significant amount of EMS supplies are manufactured in Southeast Asia, Mexico and Europe. Due to uncertainty with tariffs, there is a request to cover potential significant increase in prices for EMS supplies.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
☒ Continuing Sustainable Growth
☐ Making Cottage Grove a Recreation Destination
☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Unable to purchase necessary EMS supplies which will negatively impact patient care.

Submitted by Jon Pritchard, Fire Chief

Date 05/22/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 Year

Fund 660 Total Cost \$10,000

Program 0600

Object 4403

New Level of Service? ☐ Yes ☒ No

Change Overview Accelerated recruitment program for paramedic training.

Detail Description

The Paramedic training opportunities would be available for part-time firefighters hired as Firefighter/EMTs to go to Paramedic training and for high-performing part-time Firefighter/EMTs.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Due to continued recruitment challenges and a tight labor market for firefighters, this program supports recruitment and retention. Failure to match labor market factors and attractive recruitment opportunities will result in staffing shortages.

Submitted by Jon Pritchard, Fire Chief

Date 05/22/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

Fund 720 ~~740~~ Total Cost \$60,000

Program 0380

Object 4520

New Level of Service? ☐ Yes ☐ No

Change Overview Replace City Hall Core UPS

Detail Description

Replace aging UPS used for city hall data center

Justification
(which part of the
strategic plan?)

- ☒ Managing Sustainable Growth
- ☐ Reforming Organizational Culture
- ☐ Recreational Destination
- ☐ Engaging Community

Service Level
Impacts if not
approved

UPS needs to be replaced. Batteries are end of life. Not replacing could cause data loss to city systems during a power outage.

Submitted by Brian Bluhm

Date 06/02/20

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

Fund 720 740 Total Cost \$20,000

Program 0380

Object 4520

New Level of Service? ☐ Yes ☐ No

Change Overview BAC Upgrade

Detail Description

Replacing end of life BCM with an ACM as well as build out an updated building automation server.

Justification
(which part of the
strategic plan?)

- ☒ Managing Sustainable Growth
- ☐ Reforming Organizational Culture
- ☐ Recreational Destination
- ☐ Engaging Community

Service Level
Impacts if not
approved

BCM is outdated. Failure may cause mass communication failure to other buildings in the building automation system causing heat, air and boiler systems to fail.

Submitted by Brian Bluhm Date 06/02/20

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

Fund 720 ~~710~~ Total Cost \$50,000

Program 0380

Object 4520

New Level of Service? ☐ Yes ☐ No

Change Overview PD INTERVIEW ROOM UPGRADE

Detail Description

Upgrade PD interview room camera system when available. Carryover from 2025 budget.

Justification
(which part of the
strategic plan?)

- ☒ Managing Sustainable Growth
- ☐ Reforming Organizational Culture
- ☐ Recreational Destination
- ☐ Engaging Community

Service Level
Impacts if not
approved

Aging interview room system may eventually fail. Can be pushed to 2027 if needed.

Submitted by Brian Bluhm Date 06/02/20

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2026 ☐ Year

Fund 610 Total Cost \$240,000

Program 3000

Object 4210

New Level of Service? ☐ Yes ☒ No

Change Overview Radio Read & Meter Changeout

Detail Description Senus will be ending support for old water meters and radio read devices in our system in 2028. The City has 7,000 of these Senus radio read devices. Using city staff, we are proposing to start expand our changeout program in 2026. 1,000 radios (\$120) and 500 meters (\$240).

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

If we do not ramp up our meter and radio changeout efforts, we will be left with a large number of unsupported devices after 2028. This would be detrimental to our program as these devices continue to age and we are more likely to see mass failures.

Submitted by Ryan Burfeind

Date 06/17/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 630 Total Cost \$33,025

Program 1400

Object 4540

New Level of Service? ☐ Yes ☒ No

Change Overview _____

Detail Description

Purchase new holiday decorations that will replace the current ones that we place on the street light poles in our business area. With the addition of the new light poles in the Jamaica/EPD project, new decorations would be needed.

Justification
(which part of the
strategic plan?)

☐ Engaging Residents Where They Are
☐ Continuing Sustainable Growth
☐ Making Cottage Grove a Recreation Destination
☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

The new decorations would replace the aging ones that were purchased back in 2017. The average life for the decorations are 5 years.

Submitted by Rick Alt Date 06/24/20

2027
BUDGET ADDITIONS

Item #	Fund	Program	Department	Dept Request Cost	Recommended	Description	Comments
26-1		1100-4300	Planning	20,000	20,000	Comprehensive Plan Update-Year 2 of 3	
		1000-4100	Inspections	-	-	Building Inspector	Funding is 2025 inspection revenue
27-1	100	0110-4100	Administration	221,300	221,300	HR Director	
27-2	100	0300-4100	Finance	140,000	70,000	Accountant-Fund 50% with Utilities	
26-4		0500-4300	Police	6,000	6,000	Increase for professional services	Full funding in 2027
26-5		0500-4403	Police	20,000	-	CSO Cadet tuition	
26-7		0500-4110	Police	31,000	31,000	Event overtime	
26-8		0500-4100	Police	186,100	186,100	Fill one position that was left open in '26	
27-4	100	0500-4100	Police	13,400	8,900	Community Policing Officer-start 3rd Quarter	COPS Grant Funding-Hire 10/1/27
27-3	100	0500-4100	Police	36,000	-	Second CMU Detective	
27-5	100	0500-4530	Police	36,000	36,000	Flock cameras	
26-10		0800-4217	Fire	74,700	74,700	Operating transfer to EMS for operating deficit	General Fund to EMS Fund as Transfer
26-9		0800-4217	Fire	10,000	-	PPE increases due to tariffs	Fund with contingency if needed
27-13	100	1260-4530	Signs	11,000	11,000	Sign retroreflectivity device	
26-11		4530	Signs	16,000	16,000	Increase cost for striping and additional lane miles striped.	Fund 50% in 2026 and remaining in 2027
	100	1200-4305	Forestry	15,000	15,000	3rd year of 3-year cleanup plan from 2024 storm	
26-14		1500-4305	Parks	30,000	30,000	Contract assistance for removing large trees in parks and open spaces	Fund 50% in 2026 and remaining in 2027
26-15		1500-4120	Parks	66,000	66,000	Add three 6-month seasonal staff positions	
		1500-4110	Parks	24,000	24,000	Overtime for special events and increased rentals	
	100 Total			956,500	816,000	FUND 100	
27-6	526	3700-4540	Ice Arena	13,000	13,000	Floor scrubber replacement	
	526 Total			13,000	13,000	FUND 250	
27-7	255	2105-4530	Golf Course	85,000	85,000	Replace one fairway mower	Revenue dependent
27-8	255	2105-4530	Golf Course	60,000	60,000	Replace on dump utility vehicle	Revenue dependent
27-9	255	2100-4540	Golf Course	10,000	10,000	Practice area improvements	Revenue dependent
27-10	255	2105-4530	Golf Course	20,000	20,000	Cart path repair/replacement	Revenue dependent
27-11	255	2140-4530	Golf Course	10,000	10,000	Clubhouse improvements	Revenue dependent
	255 Total			185,000	185,000	FUND 255	
27-12		0600-4403	EMS	20,000	20,000	Accelerated recruitment program	
	660 Total			20,000	20,000	FUND 660	
	Grand Total			1,174,500	1,034,000		

956,500 816,000 TOTAL FUND 100
218,000 218,000 TOTAL ALL OTHER FUNDS

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 100 Total Cost \$221,300

Program 0110

Object 4100

New Level of Service? ☒ Yes ☐ No

Change Overview Creation of HR Director Position

Detail Description

HR Director will provide strategic oversight, develop long-term strategies, and oversee the HR department. The current roll of HR manager will continue to focus on day-to-day operations, overseeing functions like on-boarding and recruitment, and manage HR staff.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

City administrator will continue to function as HR Director and need to continue to contract out services that staff does not have the capacity for.

Submitted by Jennifer Levitt

Date 06/11/25

City of Cottage Grove

Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 ☐ Year

Fund 100 Total Cost \$140,000

Program 0300

Object 4100

New Level of Service? ☒ Yes ☐ No

Change Overview Creation of third Accountant position

Detail Description

Third accountant position will enhance the services provided by the finance team to internal and external customers. Due to the growth and complexity of POS and credit card processing, it has required more and more time to ensure that these systems are reconciled on a timely basis.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Lower level of service and more risks of audit findings due to timing of reconciliations.

Submitted by Brenda Malinowski

Date 06/11/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 100 Total Cost \$35,786

Program 0500

Object 4100

New Level of Service? ☒ Yes ☐ No

Change Overview Add second CMU detective

Detail Description

Add the second CMU detective contingent on award of the COPS Hiring grant. Grant will pay 75% of salary for 3 years.

Justification
(which part of the
strategic plan?)

- ☒ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

May impact delivery of services and strategic goals, along with increased workload, schedule/assignment adjustments, increased overtime, etc.

Submitted by Brad Petersen

Date 05/20/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 100 Total Cost \$13,420

Program 0500

Object 4100

New Level of Service? ☒ Yes ☐ No

Change Overview Add Community Policing Officer in 3rd quarter 2027

Detail Description

Add a Community Policing (CP) Officer contingent on award of the COPS Hiring grant. Grant will pay 75% of salary for 3 years. The CP Officer will perform community engagement, proactive policing, and target livability issues. Wage calculated for 1.5 quarters.

Justification
(which part of the
strategic plan?)

- ☒ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

May impact delivery of services and strategic goals, along with increased workload, schedule/assignment adjustments, increased overtime, etc.

Submitted by Brad Petersen

Date 05/20/25

COPS Grant Reporting

October 1, 2027 Hire Date												Federal Portion			Local Portion			
Period	Hrly Rates			Base Salary	Retirement	Medicare	Health Insurance	Dental	Worker's Compensation	LTD	Benefits	Total Salary Expense	Annual Portion	Percentage	Cumulative	Annual Portion	Percentage	Cumulative
4th Quarter 2027	44.53			24,490	4,330	360	3,110.00	140.00	1,890.00	90.00	9,920	34,410	25,808	75.00%	25,808	8,603	25.00%	8,603
2028	45.86	47.13	49.00	104,010	18,410	1,510	13,190.00	580.00	8,030.00	350.00	42,070	146,080	94,952	65.00%	120,760	51,128	35.00%	59,731
2029	50.47	52.42	53.71	114,960	20,350	1,670	13,980.00	600.00	8,870.00	350.00	45,820	160,780	46,241	28.76%	167,000	114,539	71.24%	174,270
1st through 3rd Q 2030	55.32	56.66	60.65	92,750	16,420	1,340	11,110.00	460.00	7,160.00	260.00	36,750	129,500	-			129,500	100.00%	303,770
Total for 3 year Grant Period				336,210	59,510	4,880	41,390	1,780	25,950	1,050	134,560	470,770	167,000	35.47%		303,770	64.53%	
4th Quarter 2030		60.65		33,360	5,900	480	3,703.33	150.00	2,580.00	90.00	12,903	46,263				46,263	100.00%	350,033
Award Breakout																		
Federal Amount	35.4738%			119,266	21,110	1,731	14,683	631	9,205	372	47,734	167,000						
Local Match	64.5262%			216,944	38,400	3,149	26,707	1,149	16,745	678	86,826	303,770						
				336,210	59,510	4,880	41,390	1,780	25,950	1,050	134,560	470,770						

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 100 Total Cost \$36,000

Program 0500

Object 4530

New Level of Service? ☒ Yes ☐ No

Change Overview Addition of 12 Flock cameras in the City.

Detail Description

In Priority #4.1.6 of the police five-year strategic plan, we identified implementing stationary LPR (Flock) cameras. These cameras will be integrated into our existing public safety infrastructure, enhancing our ability to monitor and protect the City of Cottage Grove.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
☒ Continuing Sustainable Growth
☒ Making Cottage Grove a Recreation Destination
☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Less ability to solve criminal activity and provide safety and security of shopping centers, business districts and its patrons, deterring criminal activity such as theft, shoplifting, and vehicle-related crimes.

Submitted by Greg Rinzel

Date 06/02/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 526 Total Cost \$13,000

Program 3700

Object 4540

New Level of Service? ☐ Yes ☒ No

Change Overview Floor scrubber replacement

Detail Description he floor scrubber was purchased in 2016 and will have reached its life expectancy in 2027. This floor scrubber services the lower level and creates more stress on the machine due to the rubber flooring.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☐ Continuing Sustainable Growth
- ☒ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Without the replacement of the floor scrubber, additional maintenance cost will be incurred.

Submitted by Jordan Hirman

Date 06/06/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 55 Total Cost \$85,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Replace one fairway mower unit

Detail Description

Replace one of our fairway mower units

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Impacts our course in order to be prevetative and increase our turf quality for our customers.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 55 Total Cost \$60,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Replace one dump utility vehicle

Detail Description

Replace one of our dump utility vehicles

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

The ability to move larger amounts of materials and utilizing our equipment to replace our older unit.

Submitted by Dennis Neitz Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 55 Total Cost \$10,000

Program 2100

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Practice Area Improvements

Detail Description

Improve our golfers experience on the range and practice area.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

By adding additional amenities, we will continue to stay ahead and be a place that customers want to come and practice.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 55 Total Cost \$20,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Cart Path Repair

Detail Description

Continuous repair and replacement of our cart paths.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Impacts all golfers that ride carts and presentation of course.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 ☐ Year

Fund 55 Total Cost \$10,000

Program 2140

Object 4530

New Level of Service? ☐ Yes ☒ No

Change Overview Clubhouse Upgrades

Detail Description

Improve our customers experience in our clubhouse operations.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

By adding additional amenities, we will continue to stay ahead and be a place that customers want to visit.

Submitted by Dennis Neitz

Date 06/03/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 Year

Fund 660 Total Cost \$20,000

Program 0600

Object 4403

New Level of Service? ☐ Yes ☒ No

Change Overview Accelerated recruitment program for paramedic training.

Detail Description

The Paramedic training opportunities would be available for part-time firefighters hired as Firefighter/EMTs to go to Paramedic training and for high-performing part-time Firefighter/EMTs. This would support the tuition for two Paramedic training opportunities.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☒ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Due to continued recruitment challenges and a tight labor market for firefighters, this program supports recruitment and retention. Failure to match labor market factors and attractive recruitment opportunities will result in staffing shortages.

Submitted by Jon Pritchard, Fire Chief Date 05/22/25

City of Cottage Grove Budget Addition Form



Please fill in all required information below and return to the Finance department.

2027 ☐ Year

Fund 100 Total Cost \$11,000

Program 1260

Object 4530

New Level of Service? ☒ Yes ☐ No

Change Overview Ensure compliance with MUTCD retroreflectivity requirements.

Detail Description Sign retroreflectivity device. Ensures a cost effective, safe, and absolute means of meeting the minimum retroreflectivity requirements for traffic signs. Currently we use the required interval of 10 years for replacement, this device will allow signs to be in service longer.

Justification
(which part of the
strategic plan?)

- ☐ Engaging Residents Where They Are
- ☒ Continuing Sustainable Growth
- ☐ Making Cottage Grove a Recreation Destination
- ☐ Remaining an Employer of Choice

Service Level
Impacts if not
approved

Replacing signs to early or not meeting minimum MUTCD requirements.

Submitted by Gary Orloff

Date 06/23/20

Equipment Replacement Fund

	2024	2025	2026	2027
Revenues:				
Property Tax Levy-Equipment	\$ 317,163	\$ 321,000	\$ -	\$ 900,000
Debt Levy-Equip. Certificates	-	-	-	-
Transfer In	52,900	-	-	-
Equipment Sales	22,984	20,000	20,000	20,000
Investment Interest	52,026	35,000	400	400
Total Revenues:	445,073	376,000	20,400	920,400
Expenditures:				
Equipment Paid 2024	1,807,691			
Equipment Paid 2025 from 2024	-	142,000		
Equipment Paid 2025	-	2,674,500		
Equipment Purchases	-	-	1,434,000	2,697,900
Total Expenditures:	1,807,691	2,816,500	1,434,000	2,697,900
Other Financing Sources/(Uses)				
Equipment Certificates	500,000	1,970,000	1,310,000	345,000
Transfer Out-Debt Payment	-	-	-	-
Issuance Costs	-	-	-	-
Total Other:	500,000	1,970,000	1,310,000	345,000
Beginning Fund Balance	\$ 1,622,561	\$ 759,943	\$ 289,443	\$ 185,843
Ending Fund balance	\$ 759,943	\$ 289,443	\$ 185,843	\$ (1,246,657)

2024 Equipment to not arrive until 2025

Redi-Haul Trailer (41-7013-05)	Parks	22,000	
2 Admin Vehicles	Police	120,000	
		\$ 142,000	

2026 Equipment

PD-2	Vehicle for police	21-1247-13	Police	55,000	
PD-3	Vehicle for police	21-1839-14	Police	55,000	
	Garbage truck-Priority 1	41-6003-14	Parks	165,000	Equipment Cert
	Sign truck-Priority 2	32-1101-07	Signs	220,000	Equipment Cert
	Forestry aerial service truck-3	36-6009-07	Forestry	210,000	Equipment Cert
	Blower for new tractor-Priority 4	41	Parks	14,000	
	Tractor-Priority 5	34-8710-18	Snow	100,000	Equipment Cert
	Utility vehicle with attachments-6	31-8409-16	Streets	255,000	Equipment Cert
	Dump Truck Single Axle -Priority 7	31-4001-10	Streets	360,000	Equipment Cert
				1,434,000	

2027 Equipment

PD-5	Vehicle for police	21-1641-16	Police	56,650	
PD-6	Vehicle for police	21-1646-16	Police	56,650	
PD-4	Squad Cars	Squad Cars	Police	523,600	
Fire-1	Vehicle for fire chief	26-3117-15	Fire	72,000	
Fire-2	Fire vehicle for deputy fire chief	26-3127-17	Fire	75,000	
Fire-3	Fire vehicle for misc fire staff	26-0344-10	Fire	75,000	
Fire-4	Wildland fire pickup	26-3128-13	Fire	200,000	
Fire-5	UTV for brush fires	26-0214-14	Fire	40,000	
	Command vehicle		Emer Mgmt	750,000	
	Tractor	41-8403-08	Parks	135,000	Moved from 2026
	Mower	41-8502-19	Parks	122,000	
	Mower 16-foot	41-8511-18	Parks	167,000	Moved from 2026
	Gator	41-8704-05	Parks	35,000	Moved from 2026
	Arrow board	31-0036-08	Streets	10,000	
	Arrow board	31-0037-08	Streets	10,000	
	Message board trailer	31-0050-11	Streets	25,000	
	Loader and wing	31-8002-91	Streets	345,000	Equipment Cert; Moved from 2026
				2,697,900	

Equipment in other Funds in 2026

Hotsy trailer			25,000	Water
Trailerred air compressor			40,000	Water
Scrubber sweeper	Fleet	Fleet	85,000	
Ambulance			340,000	EMS Fund

Equipment in other Funds in 2027

Pickup			73,500	Water
Pickup			73,500	Water
Ambulance			340,000	EMS Fund

VEHICLE REPLACEMENT SCHEDULE

PREPARED FOR 2026 BUDGET HEARINGS

2025 POLICE VEHICLE-EQUIPMENT SCHEDULE

(ADMIN/INVESTIGATIVE VEHICLES, 10 YEAR REPLACEMENT)

VEHICLE #		RADIO	RADAR	CAMERA	INSTALL/SET UP	MISCELLANEOUS	Fixed Asset	MAKE/MODEL/YEAR	MILEAGE	Replacement	Assigned to	Form #	Purchase Price	Replacement	25	26	27	28	29	30	31	32	33
										Description			Cost	Cost									
1943	1						4191	19 Dodge Grand Caravan	43,308	New	Investigations		24409.00						X				
1848	2				\$5,699.10		4121	18 Ford Explorer	31,886	New	Chief		27949.45	58,350				X					
1942	3						4322	20 Dodge Durango	20,713	New	Captain		31762.00							X			
1247	4						3669	13 Ford Explorer (replaced 347)	93,493	New	Investigations	PD-2	26522.82	55,000		X							
1646	5						3977	16 Ford Explorer	43,974	New	Captain	PD-6	27086.95	56,650			X						
1662	6						3974	16 Ford Explorer	96,179	New	SRO		27376.95										
1839	7						4160	14 Chrysler 300 LL (forfeiture)	90,377	New	Investigations	PD-2	Forfeiture	55,000		X							
1940	8				\$4,517.57		4192	19 Dodge Durango	19,810	New	Investigations		25466.00						X				
1750	9						4038	17 GMC Sierra SLE	39,763	New	Investigations		28833.90	58,350				X					
1641	10						3978	16 Ford Explorer	43,811	New	Captain	PD-5	27086.95	56,650				X					
1660	11						3972	16 Ford Explorer	119,824	New	Admin/Training		27590.95										
1752	12						4034	17 Ford Explorer	112,180	New	QRF		26652.95										
2067	13	PD00185 - \$6,457					4427	20 Ford F150	43,699	New	CMU		33581.40							X			
2238	14						5154	22 Toyota Rav4	23,910	New	Investigations		30446.81									X	
2337	15				\$5,843.24		5182	22 Dodge Durango	7,623	New	Investigations		39141.00									X	
2435	16				\$3,001.67			23 Dodge Charger	12,339	New	Investigations		36026.91										X
2436	17							23 Chevrolet Traverse	6,043	New	Investigations		43714.66										X
2257	18	PD00185 - \$6,457			\$11,344.22		5163	22 F150	42,362	New	Admin Sgt		34503.00									X	

= Ford buyback for 2065

= removed from replacement plan

= missed replacement schedule

SPECIALTY VEHICLES AS NEEDED REPLACEMENT

1744	19	514CHK1814 (XTL 2500)					4035	17 Ford Transit	31,383	New	SWAT/MFF/Investigations		33158.61	42,000									
	20							GMC Pickup f/PSG	159,416		Specialty												
2038	21	PD00185 - \$6,457						Oshkosh Cougar/MRAP	3,869		SWAT/MFF		LESO										
4300	22						3187	Command Vehicle	8,101		EM Vehicle		149670.00				X						

(PATROL SQUADS, 7 YEAR REPLACEMENT)

VEHICLE REPLACEMENT SCHEDULE

PREPARED FOR 2026 BUDGET HEARINGS

2025 FIRE VEHICLE-EQUIPMENT SCHEDULE

VEHICLE #	MAKE/MODEL/YEAR	MILEAGE	Replacement Description	Assigned to	Form #	Purchase Price	Replacement Cost	26	27	28	29
Sq 3102/1 - FA #4122	18 Chevy Tahoe	41000	Chev Tahoe - SUV	Arrigoni		37,795	75,000			X	
Sq 3/3127 - FA #4028	17 Ford Explorer	20661	Ford Explorer - SUV	Fischer	Fire-2	26,763	75,000		X		
Sq. 2/3117 - FA #3931	15 Ford Explorer	42749	Ford Explorer - SUV	Pritchard	Fire-1	27,683	75,000	X			
Sq. 1360 - FA# 3716	14 Ford Explorer	147667	Ford Explorer - SUV	Will Sell in 25		PD Transfer	75,000				
Sq. 2560	25 Dode Durango	350	Dodge Durango	Fire Marshal		39,405	75,000				
3128 - FA# 3687	14 Ford Grass truck	7379	Grass Rig	Central Fire Station	Fire-4	35,201	200,000		X		
10344 - FA #3449	10 Ford F250 Pickup	45623	Pick up	Central Fire Station	Fire-3	PD Transfer	75,000		X		
3135 - FA # 2027	'96 Volvo Tanker/Pumper	28894	Engine 3/Tender	Move up replacement from 2026-2024		333,123	650,000				
3145 - FA# 3665	'12 E-One Engine	59761	Engine 4	Central Fire Station		454,345	900,000			X	
3126 - FA # 2828	'03 E-One 75 Ft. Ladder Truck	40738	Ladder 2	Central Fire Station		499,897	900,000	If our ladders move to a 20 year replacement plan, this unit would be scheduled for replacement. We are proposing to replace this with an engine thus			
3116 FA# 4345	19 Rosenbauer 101 ft Platform	10709	Ladder 1/Platform truck	Central Fire Station		1,180,000	2,000,000				
3137 - FA# 2114	69 Chevy-Parade Truck	13500	n/a	Sta. 3		2,778	n/a				
4300-FA #3187	Command Vehicle	7562	To be determined	Sta. 3		150,165	200,000				
0214-14 - FA# 3864	14 Polaris Ranger UTV w/skid unit	499	UTV	Central Fire Station	Fire-5	23,449	40,000		X		
	Self Contained Breathing Appar						350,000	X			

Note: SCBA quote may chance depending on fleet replacement plan.

Equipment Request Form

Today's Date:

5/19/2025

Program Number:

0800

Fixed Asset #

#3931

Department Name:

PS Fire

Fleet Number/Unit

3117

Year Requested:

2026

Division:

26

Description of Requested Equipment

Replacement of a 2015 used police squad being used by the Fire Chief. End of life service of 10 years due to increasing maintenance costs and age of equipment. Exploring leasing options.

Estimated Useful life of new equipment:

10 Years

Purpose (check all that apply)

Scheduled replacement

X

Obsolete equipment

Reduce personnel time

Expand service

New service

Comply with mandate

Improve procedures

Cost efficiency

X

Current Information

Age of Equipment

2015

Condition of Equipment

Fair

Total repair costs

\$8,800.00

2025 miles or hours

42,750

Information on Replacement year

Age of Equipment

10 Years

Condition of Equipment

Fair

Will equipment be sold or traded?

sold

If not, why?

Purchase price:

\$ 75,000.00

Trade (if any)

Net Purchase price

\$ 75,000.00

Equipment Request Form

Today's Date:	5/21/2025		
Program Number:	0800	Fixed Asset #	4028
Department Name:	PS Fire	Fleet Number/Unit	3127
Year Requested:	2027	Division:	26

Description of Requested Equipment

Replacement of a 2017 used police squad being used by the Deputy Fire Chief. End of life service of 10 years due to increasing maintenance costs and age of equipment. Exploring leasing options.

Estimated Useful life of new equipment: 10 Years

Purpose (check all that apply)

Scheduled replacement	X
Obsolete equipment	
Reduce personnel time	
Expand service	
New service	
Comply with mandate	
Improve procedures	
Cost efficiency	X

Current Information

Age of Equipment	2017
Condition of Equipment	Fair
Total repair costs	\$ 2,646.00
2025 miles or hours	20,661

Information on Replacement year

Age of Equipment	10 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	Sold

If not, why?

Purchase price:	\$ 75,000.00
Trade (if any)	
Net Purchase price	\$ 75,000.00

Equipment Request Form

Today's Date:

5/21/2025

Program Number:

0800

Fixed Asset #

3449

Department Name:

PS Fire

Fleet Number/Unit

10344

Year Requested:

2027

Division:

26

Description of Requested Equipment

Replacement of a 2010 used police squad being used by inspectors, Community Paramedics and Captains.
End of life service of 10 years due to increasing maintenance costs and age of equipment.

Estimated Useful life of new equipment:

10 Years

Purpose (check all that apply)

Scheduled replacement

X

Obsolete equipment

Reduce personnel time

Expand service

New service

Comply with mandate

Improve procedures

Cost efficiency

X

Current Information

Age of Equipment

2010

Condition of Equipment

Fair

Total repair costs

\$13,945.00

2025 miles or hours

45,623

Information on Replacement year

Age of Equipment

27 Years

Condition of Equipment

Fair

Will equipment be sold or traded?

sold

If not, why?

Purchase price:

\$ 75,000.00

Trade (if any)

Net Purchase price

\$ 75,000.00

Equipment Request Form

Today's Date:	5/21/2025	Fixed Asset #	3687
Program Number:	0800	Fleet Number/Unit	3128
Department Name:	PS Fire	Division:	26
Year Requested:	2027		

Description of Requested Equipment

Replacement of wildland fire pick-up truck ("grass rig"). The current truck is 13 years old and has a useful life of 10 years. The current wildland fire pick-up does not meet standards or requirements for wildland fire truck. The replacement will conform to wildland firefighting standards and requirements.

Estimated Useful life of new equipment: 10 Years

Purpose (check all that apply)

Scheduled replacement	X
Obsolete equipment	
Reduce personnel time	
Expand service	
New service	
Comply with mandate	
Improve procedures	
Cost efficiency	X

Current Information

Age of Equipment	2014
Condition of Equipment	Fair
Total repair costs	\$ 9,750.00
2025 miles or hours	7,379

Information on Replacement year

Age of Equipment	13 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	Sold

If not, why?

Purchase price:	\$ 200,000.00
Trade (if any)	
Net Purchase price	\$ 200,000.00

Equipment Request Form

Today's Date:

5/21/2025

Program Number:

0800

Fixed Asset #

3864

Department Name:

PS Fire

Fleet Number/Unit

0214-14

Year Requested:

2027

Division:

26

Description of Requested Equipment

Replacement of a 2014 UTV used for brush fires. End of life service of 10 years due to increasing maintenance costs and age of equipment.

Estimated Useful life of new equipment:

10 Years

Purpose (check all that apply)

Scheduled replacement

X

Obsolete equipment

Reduce personnel time

Expand service

New service

Comply with mandate

Improve procedures

Cost efficiency

X

Current Information

Age of Equipment

2014

Condition of Equipment

Fair

Total repair costs

\$ 5,842.00

2025 miles or hours

500

Information on Replacement year

Age of Equipment

13 Years

Condition of Equipment

Fair

Will equipment be sold or traded?

Sold

If not, why?

Purchase price:

\$ 40,000.00

Trade (if any)

Net Purchase price

\$ 40,000.00

2023 EMS VEHICLE-EQUIPMENT SCHEDULE

VEHICLE #	MAKE/MODEL/YEAR		Replacement Description	Assigned to	Form #	Purchase Price	Replacement	26	27	28	29
							Cost				
Amb 2 - FA #4112	18 Ford Ambulance EC4	141,828	Ambulance	Central Fire Station		62943.54	325,000				
Amb 3 - FA #4161	18 Dodge 5500 Ambulance	139,379	Ambulance	Central Fire Station			325,000	X			
Amb 1 - FA #5046	20 Dodge 5500 Ambulance	160,766	Ambulance	Central Fire Station		231,200	325,000	X			

VEHICLES SOLD AT CRANKY APE

3117 - FA # 3186	'07 Ford Expedition		Ford Explorer - SUV	McMahon		34,237	35,000				
3046	05Crown Vic Sedan			Station 2-Duty Crew/PT Medics		PD Transfer					
3127 - FA#2920	04 Ford Expedition	75,103	Ford Expedition - SUV	Beasley/Halvorsen		33,200					
2548	00FORD Ambulance		2010 with FA 3461)	fire/rescue incidents-store		108,397					
3102 - FA # 3173	'07 Ford Expedition	65,574	Chev Tahoe - SUV	Redenius		26,904	45,000				
3278	08Crown Vic Sedan					PD Transfer	n/a				
Medic 834 - FA#3461	10Chevy Ambulance	170,585	Ambulance	Central Fire Station		135,520	\$12,000 to Rural				
Medic 832 - FA# 3057	12 FORD Ambulance	114,609	Ambulance - totaled	BEC		104,311					
3149 - FA # 427	'79 Mack Water Tanker	12371	To be determined	Goes back to DNR in 18		15,200	Transferred to Mahtomedi Fire				
3118 - FA # 2128	'97 Chev Grass Truck	19568	Grass Rig	Transfer to PW in 18		25,413	59,000				
3125 - FA # 2702	'90 Peterbilt Pumper	39520	Engine	Sell in 19		204,977	460,000				
Medic 831 - FA# 3881	14 Chevy Ambulance	95,258	Ambulance	Central Fire Station		165,938	223,000	17,000			
3115 - FA # 1591	'94 Freightliner Pumper Truck	44016	Engine 1	Currently for sale		250,626	460,000				
3147 - FA # 2922	'04 Ford Utility Vehicle	41749	Pick up	Transfer to PW in 24		28,875	45,000				
3148 - FA # 2921	'04 Ford Grass Rig	14392	Grass Rig	Transfer to PW in 24		44,034	65,000				
0114-14 - FA# 3863	14 Polaris Ranger UTV w/skid unit	388	UTV	Transfer to PW in 24		23,449	24,000				

Equipment Request Form

Today's Date:	5/19/2025	Fixed Asset #	4161
Program Number:	660	Fleet Number/Unit	Amb 3
Department Name:	EMS	Division:	24
Year Requested:	2026		

Description of Requested Equipment

Requesting replacement of a 2018 Dodge ambulance. Ambulances are due for replacement every 6 years.

Estimated Useful life of new equipment: 6 yrs

Purpose (check all that apply)

Scheduled replacement	X
Obsolete equipment	X
Reduce personnel time	
Expand service	
New service	
Comply with mandate	X
Improve procedures	
Cost efficiency	X

Current Information

Age of Equipment	7 yrs
Condition of Equipment	Fair
repair costs	\$89,830
2025 miles or hours	139,379

Information on Replacement year

Age of Equipment	8 yrs
Condition of Equipment	Poor
Will equipment be sold or traded?	Yes

If not, why?

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Purchase price:	\$ 325,000.00
Trade (if any)	\$ -
Net Purchase price	\$ 325,000.00