



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

July 30, 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 7/30/2025

Department Administration

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.	01 2026 Equipment Replacement Memo
	2.	01.1 Equipment Replacement Fund
	3.	01.2 Equipment Replacement Request Forms
	4.	01.3 Memo Take Home Squad Information
	5.	01.4 Listing of Equipment Replacement 2026-2031
	6.	02 General Fund Public Works Budgets
	7.	03 Fund 215-Recycling Fund (Special Revenue Fund)
	8.	04 Fund 235-Roadway & Trailway Maintenance Fund (Special Revenue Fund)
	9.	05.01 Fund 610 Water Utility Fund (Enterprise Fund)
	10.	05.02 Fund 620 Sewer Utility Fund (Enterprise Fund)
	11.	05.03 Fund 630 Street Light Utility Fund (Enterprise Fund)
	12.	05.04 Fund 230-Storm Water Utility Fund (Special Revenue Fund)
	13.	05.05 Water and Sewer Rate Study
	14.	05.06 Streetlight Rate Study
	15.	06 Fund 710-Fleet Maintenance (Internal Service Fund)
	16.	07 General Fund General Government Budgets
	17.	08 Fund 265- CVB Fund (Special Revenue Fund)
	18.	09 Fund 285 EDA Fund (Special Revenue Fund)
	19.	10 Fund 280 HRA Fund (Special Revenue Fund)
	20.	11 Fund 720-IT Fund (Internal Service Fund)
	21.	12 Fund 700-Self Insurance Fund (Internal Service Fund)
	22.	13 Financial Management Plan updated for 2026 Budget Process
	23.	14 Parks Department Follow-up Memo
	24.	14.1 Parks Department Follow-up Employee Cost
	25.	14.2 Parks Department Follow-up Employee Annual Cost Sheet



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

From: Adam Moshier, Fleet and Facilities Maintenance Manager

Date: July 15, 2025

Subject: Equipment Replacement for 2026

Introduction

This memo outlines new and replacement equipment that is scheduled for 2026 in Public Works and Parks.

Staff is recommending the following equipment be replaced in 2026;

Garbage Truck
Sign Service Truck
Aerial Bucket Truck
Bombardier Sidewalk Snow Removal Machine
Holder Utility Machine
Single Axle Dump Truck
Hotsy Mobile Trailer
Air Compressor Trailer
Scrubber
Blower Attachment (add to fleet)

The total cost of all equipment is \$1,474,000, with \$1,324,000 budgeted in the Equipment Replacement fund, \$65,000 budgeted in the Water fund and \$85,000 in the Fleet fund.

Last summer, \$2,312,000 in equipment for Public Works and Parks & Recreation had been requested for 2026. However, due to the tight 2026 budget, staff have pushed out \$767,000 of those requests to 2027 and \$185,000 of those requests out to beyond 2027.

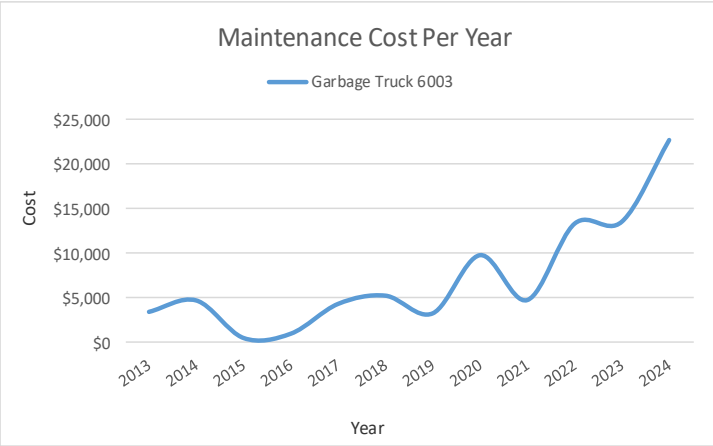
Equipment Recommended for Replacement

Garbage Truck, 41-6003-14

This garbage truck is due for replacement based on age, maintenance cost and the condition of the truck. The replacement schedule for a garbage truck is 12 years. This truck is currently 11 years old. The garbage truck usually takes one full year to build and the City would not receive it until late 2026, making the truck over 12 years old by the time it is replaced. This truck has \$92,700 dollars in maintenance costs with 2024 being the highest cost to date. This truck has 66,000 miles, although the mileage may not appear high, this is not a good indication of replacement as compared to a typical passenger or highway vehicle. These miles are nearly all in town and in parks along trails, with continuous stopping and starting. This truck has

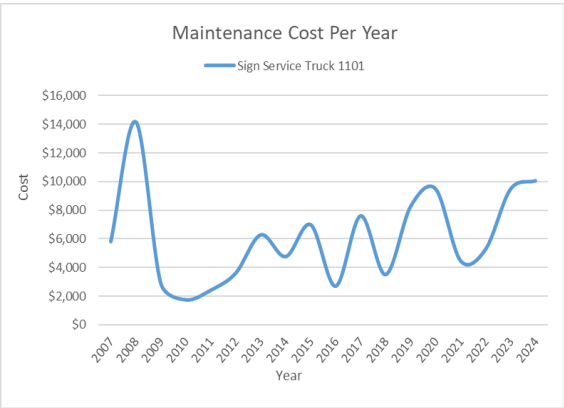
heavy rust and shows signs of wear which will begin to affect the body and lifting mechanism of the truck.

The garbage truck collects all of the trash around the park facilities. There is only one garbage truck owned by the city so this needs to be a reliable piece of equipment. Over the past three years, this truck has been out of service during the summer months when it is needed most. It was already out of service for two weeks in 2025 to replace the injectors. Due to its small size and packing style, it is difficult to find a small garbage truck to rent. Staff is considerably less efficient in emptying the trash barrels without the garbage truck. Performing this task manually can lead to back injuries which is why having a reliable garbage truck is needed. Staff is estimating the total cost to replace this truck is \$165,000. Staff is proposing to use an equipment certificate to fund this equipment.



Sign Service Truck, 32-1101-07

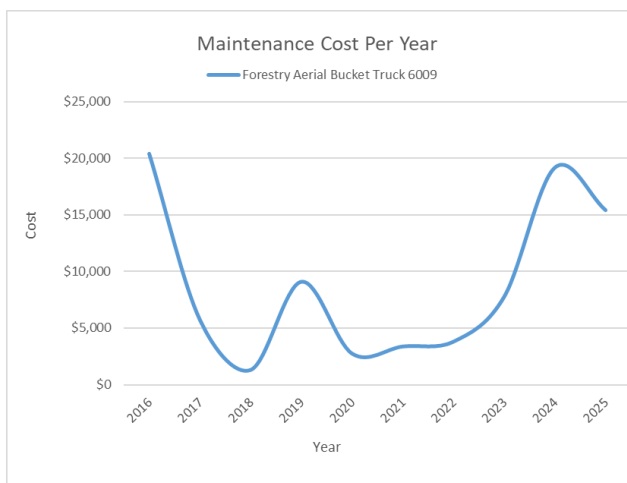
This vehicle is due for replacement based on age and maintenance costs. The replacement schedule for service trucks is 15 years. This truck is 17 years old with 94,000 miles and \$111,105 in maintenance costs. It shows signs of heavy rust underneath the body of the vehicle which can lead to more maintenance costs. Currently, this truck is used for everyday sign services including stenciling operations and hauling a trailer. This is the only sign service truck that is equipped to install signs and it needs to be reliable and in service. The past two



years have consistently seen this truck in the shop, with higher costs. The total cost to replace this vehicle is \$220,000. Staff is proposing to use an equipment certificate to fund this equipment.

Forestry Aerial Bucket Truck, 36-6009-07

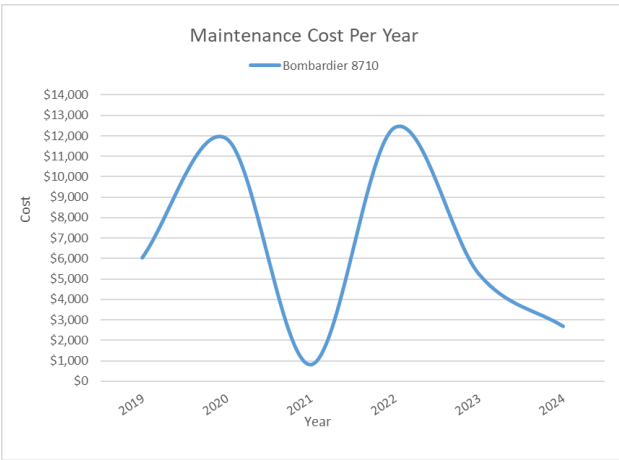
The forestry aerial bucket truck is scheduled for replacement based off age, reliability and maintenance cost. The replacement schedule for the bucket truck is 12 years. This truck is currently 18 years old and has \$88,746 dollars in maintenance costs with 2024 being the highest cost to date. These maintenance costs only cover 9 of the 18 years of life, while the City has owned the vehicle. It does take about one year to build a new bucket truck and this truck will then be 19 years old. Staff purchased this truck used in 2016 which is why the maintenance costs were \$20,000 in 2016 due to outfitting the truck to fit staff's needs and fixing some issues that were present. This aerial truck is a front-line vehicle and needs to be reliable so staff can complete their work orders. This truck has seen significant time out of service in the last two years and has become unreliable. The total cost to replace the bucket truck is \$210,000. Staff is proposing to use an equipment certificate to fund this equipment.



Bombardier (Sidewalk Snow Removal Machine)-34-8710-18

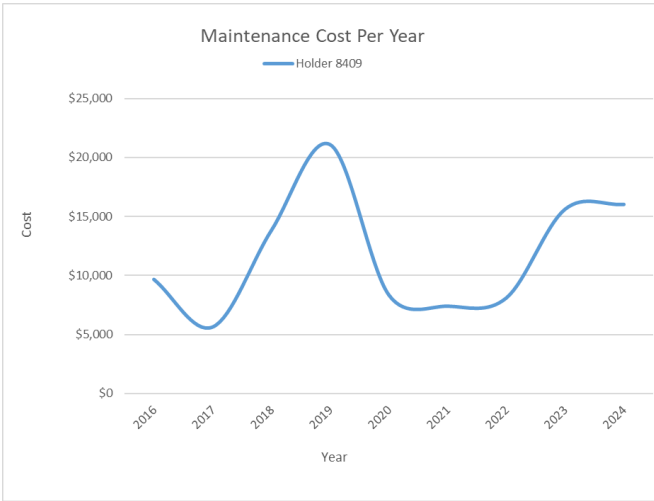
The bombardier is due for replacement based on age, reliability and efficiency. The bombardier is 7 years old with \$41,900 in maintenance costs. The recommended replacement is 8 years. This machine is strictly used for sidewalk snow removal purposes only. With the increase in sidewalks and trails in new developments, these machines need to be reliable and working. Maintenance costs on this machine vary depending upon the snow fall amount. In the years we receive a lot of snow, this machine tends to need more maintenance as it is worked harder. Down time leads to the sidewalk and trails not getting plowed in a timely matter. Residents may have to walk in the road if the sidewalk is not plowed which is a safety hazard. If a sidewalk machine is down, staff have to work longer to make up for the missing piece of equipment. Staff has been researching more efficient and less expensive equipment to use for sidewalks. It is difficult to plow sidewalks with a tracked vehicle as the turn radius on this machine is terrible. It is a larger more clunky machine which makes it harder to maneuver on

the sidewalks around light poles and signs. Staff is proposing to purchase a tractor with the goal of less downtime and better parts availability. The cost is significantly less, the total cost of the tractor with snow removal equipment is \$100,000 compared to \$255,000 for a bombardier. Staff is proposing to use an equipment certificate to fund this equipment.



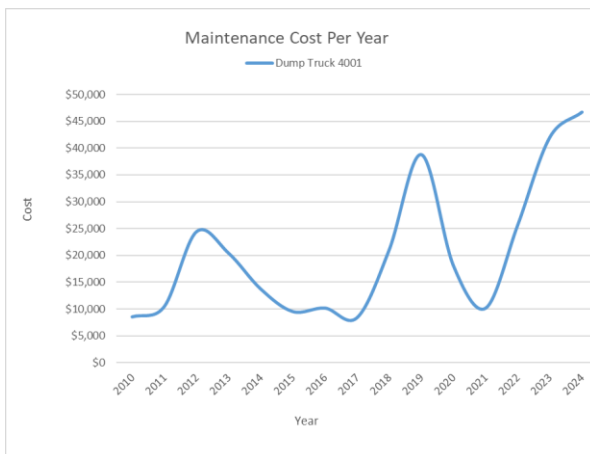
Holder (Utility Vehicle with Attachments)-31-8409-16

The holder is due for replacement based on age, reliability and maintenance cost. The holder is 9 years old, has \$112,360 dollars in maintenance costs with 2019 being the highest cost to date. The recommended replacement is 8 years. This machine is used year-round for sidewalk snow removal purposes, sidewalk sweeping and mowing pond areas. With the increase in sidewalks and trails in new developments, these machines need to be reliable and working. Maintenance costs on this machine vary depending upon the snow fall amount. In the years we receive a lot of snow, this machine tends to need more maintenance as it is worked harder. If a sidewalk machine is down, staff have to work longer to make up for the missing piece of equipment. The total cost to replace the holder is \$255,000. Staff is proposing to use an equipment certificate to fund this equipment.



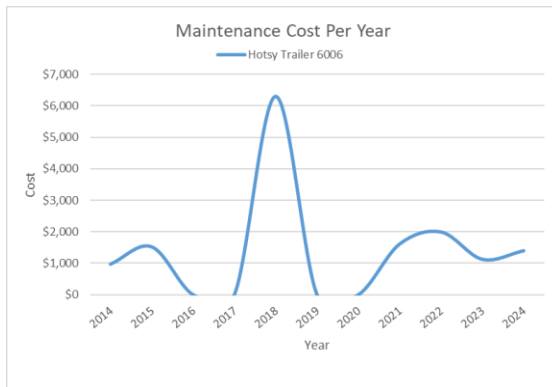
Dump Truck, 31-4001-10

The single axle dump truck is due for replacement based on age and maintenance costs. The replacement schedule for dump trucks is 15 years. Unit 4001 is 15 years old. Dump trucks usually take 1 full year to build, and the City would not receive them until late 2026 or early 2027. This truck is used year-round with hauling asphalt, dirt and branches in the summer months. As well as plowing and hauling snow in the winter months. Unit 4001 has \$320,000 dollars in maintenance costs with 2023 and 2024 being the highest cost to date. Unit 4001 has 58,000 miles. Although the mileage isn't relatively high compared to a passenger vehicle, this truck is showing signs of heavy rust and wear. Plowing snow and salting the roads puts extreme strain on the dump trucks and causes a great amount of rust and force to the dump truck. When one truck goes down, the roads get plowed slower and staff have to work longer hours to make up for the lost route. Older trucks tend to have more issues and therefore replacing them according to schedule is a key component in the Public Works operations. The total cost to replace this single axle dump truck is \$360,000.



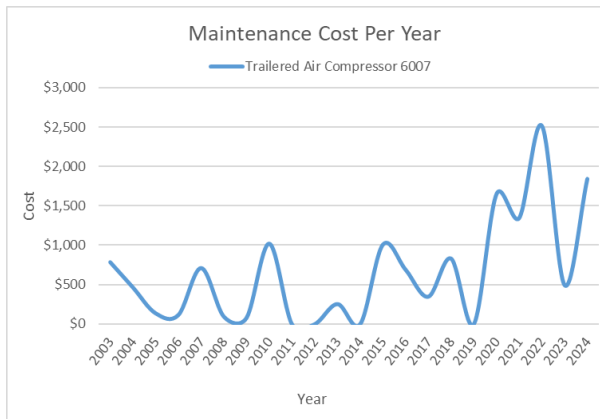
Hotsy Trailer, 70-6006-97

The hotsy trailer is due for replacement based on age and reliability. The replacement schedule for trailers is 15 years. This hotsy trailer is 28 years old with \$15,820 in maintenance costs. Staff did an overhaul of the machine in 2018 and the past few years it has been costing around \$1,000 per year. Currently, this hotsy trailer is used for removing graffiti, cleaning the splash pad, building exteriors and vehicles. This is the only hotsy trailer that the City owns, and it is the most efficient piece of equipment to do this work. The total cost to replace this hotsy trailer is \$25,000. This hotsy trailer will be budgeted out of the water fund.



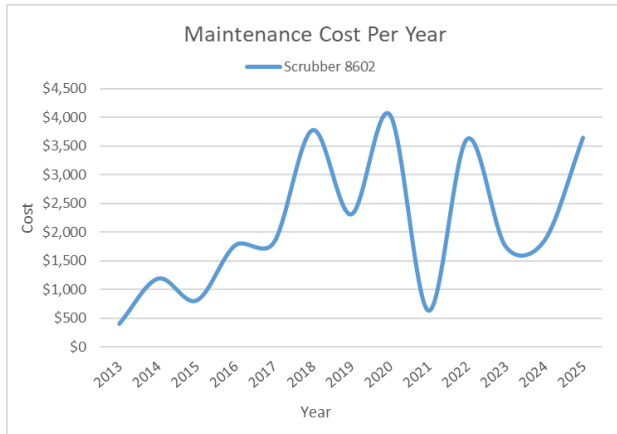
Trailered Air Compressor, 70-6007-96

This trailered air compressor is due for replacement based on age and maintenance costs. The replacement schedule for trailers is 15 years. This air compressor trailer is 29 years old with \$14,400 in maintenance costs. It is showing signs of age as over the past few years it has needed some major repairs. There are more efficient trailer air compressors in the market and staff needs a higher psi to blowout the larger irrigations systems in the fall. This is the only trailered air compressor the city has so it needs to be reliable and in service. The total cost to replace this air compressor trailer is \$40,000. This trailered air compressor will be budgeted out of the water fund.



Scrubber Sweeper, 33-8602-12

The scrubber is due for replacement based on age and maintenance costs. The replacement schedule for scrubbers is 12 years. This scrubber is 13 years old with \$27,800 in maintenance costs. It shows signs of heavy rust underneath the body and in the hopper of the scrubber which can lead to more maintenance costs. Currently, this scrubber is used for cleaning the Public Safety garage, Public Works garage and the Central Fire Station. This is the only scrubber that is big enough to handle the large areas of cleaning. The past few years have consistently seen this scrubber in the shop, with higher maintenance costs and downtime. The total cost to replace this scrubber is \$85,000. Lead time on this unit is almost 1 year. This scrubber will be budgeted out of the fleet fund.



New Equipment Added to the Fleet

Blower for Tractor

Staff is requesting to add a blower attachment to the fleet. This would be added to the current tractor that was purchased previously. There were not enough funds in the budget to purchase this blower when the tractor was built. Parks and Streets use blowers on equipment to assist with snow removal on sidewalks, parking lots and ice rinks. The total cost to add a blower attachment would be \$14,000.

Conclusion

Staff has taken a considerable amount of time to form this equipment replacement recommendation for 2026. If the City is to push back equipment past the recommended replacement schedule, maintenance costs will continue to increase, putting more pressure on the fleet maintenance staff to keep them in service. Costs will continue to increase as equipment will need to be sent to contractors to get repaired in a timely fashion. Downtime becomes a bigger factor which then leads to staff being less efficient and not having the equipment needed to complete the job.

Staff is recommending this equipment be replaced to increase efficiency, decrease maintenance costs, decrease down time and enhance the fleet. The total cost of purchasing and replacing all of the equipment highlighted above is \$1,474,000. The breakdown of the funds is \$1,324,000 budgeted out of Equipment Replacement fund, \$65,000 budgeted out of the Water fund and \$85,000 budgeted out of the Fleet fund.

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	
PW-1	Garbage truck-Priority 1	41-6003-14	Parks	165,000	Equipment Cert
PW-2	Sign truck-Priority 2	32-1101-07	Signs	220,000	Equipment Cert
PW-3	Forestry aerial service truck-3	36-6009-07	Forestry	210,000	Equipment Cert
PW-4	Blower for new tractor-Priority 4	41	Parks	14,000	
PW-5	Tractor-Priority 5	34-8710-18	Snow	100,000	Equipment Cert
PW-6	Utility vehicle with attachments-6	31-8409-16	Streets	255,000	Equipment Cert
PW-7	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	
EM-1	Command vehicle		Emer Mgmt	750,000	
PW-11	Tractor	41-8403-08	Parks	135,000	Moved from 2026
PW-12	Mower	41-8502-19	Parks	122,000	
PW-13	Mower 16-foot	41-8511-18	Parks	167,000	Moved from 2026
PW-14	Gator	41-8704-05	Parks	35,000	Moved from 2026
PW-15	Arrow board	31-0036-08	Streets	10,000	
PW-16	Arrow board	31-0037-08	Streets	10,000	
PW-17	Message board trailer	31-0050-11	Streets	25,000	
PW-18	Loader and wing	31-8002-91	Streets	345,000	Equipment Cert; Moved from 2026
				2,697,900	

Equipment in other Funds in 2026

PW-8	Hotsy trailer			25,000	Water
PW-9	Trailered air compressor			40,000	Water
PW-10	Scrubber sweeper	Fleet	Fleet	85,000	
	Ambulance			340,000	EMS Fund

Equipment in other Funds in 2027

PW-19	Pickup			73,500	Water
PW-20	Pickup			73,500	Water
	Ambulance			340,000	EMS Fund

Equipment Request Form

Today's Date:	5/19/2025		
Program Number:	0500	Fixed Asset #	
Department Name:	PS Police	Fleet Number/Unit	
Year Requested:	2026	Division:	21

Description of Requested Equipment

Six additional squads at \$84,720.00 each, totaling \$508,320.00 in 2026. This includes a 3% equipment escalation charge. One will replace Squad 1962 and five will be squad additions. The additions are to support increases to our overall authorized strength and assigned vehicle program.

Estimated Useful life of new equipment: 7 Years

Purpose (check all that apply)

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

Current Information

Age of Equipment	
Condition of Equipment	
Total repair costs	
2022 miles or hours	

Information on Replacement year

Age of Equipment	
Condition of Equipment	
Will equipment be sold or traded?	

If not, why?

Purchase price:	\$ 508,320.00
Trade (if any)	
Net Purchase price	\$ 508,320.00

Equipment Request Form

Today's Date:

5/19/2025

Program Number:

0500

Fixed Asset #

3669

Department Name:

PS Police

Fleet Number/Unit

1247

Year Requested:

2026

Division:

21

Description of Requested Equipment

Replacement of 2013 Ford Explorer.

Estimated Useful life of new equipment:

10 Years

Purpose (check all that apply)

Scheduled replacement

X

Obsolete equipment

Reduce personnel time

Expand service

X

New service

X

Comply with mandate

Improve procedures

X

Cost efficiency

X

Current Information

Age of Equipment

12 Years

Condition of Equipment

Fair

Total repair costs

\$ 11,930.00

2025 miles or hours

93,493

Information on Replacement year

Age of Equipment

13 Years

Condition of Equipment

Fair

Will equipment be sold or traded?

No

If not, why?

Purchase price:

\$ 55,000.00

Trade (if any)

Net Purchase price

\$ 55,000.00

Equipment Request Form

Today's Date:	5/19/2025	Fixed Asset #	4160
Program Number:	0500	Fleet Number/Unit	1839
Department Name:	PS Police	Division:	21
Year Requested:	2026		

Description of Requested Equipment

Replacement of 2014 Chrysler 300.

Estimated Useful life of new equipment: 10 Years

Purpose (check all that apply)

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

Current Information

Age of Equipment	11 Years
Condition of Equipment	Fair
Total repair costs	\$ 16,463.00
2025 miles or hours	90,377

Information on Replacement year

Age of Equipment	12 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	No

If not, why?

Purchase price:	\$ 55,000.00
Trade (if any)	
Net Purchase price	\$ 55,000.00

Equipment Request Form

Today's Date:

5/19/2025

Program Number:

0500

Fixed Asset #

Department Name:

PS Police

Fleet Number/Unit

Year Requested:

2027

Division:

21

Description of Requested Equipment

Six additional squads at \$87,260.00 each, totaling \$523,560.00 in 2027. This includes a 3% equipment escalation charge. Two will replace Squads 2061 & 2066 and four will be squad additions. The additions are to support increases to our overall authorized strength and assigned vehicle program.

Estimated Useful life of new equipment:

7 Years

Purpose (check all that apply)

Scheduled replacement

X

Obsolete equipment

Reduce personnel time

Expand service

X

New service

X

Comply with mandate

Improve procedures

X

Cost efficiency

X

Current Information

Age of Equipment

Condition of Equipment

Total repair costs

2022 miles or hours

Information on Replacement year

Age of Equipment

Condition of Equipment

Will equipment be sold or traded?

If not, why?

Purchase price:

\$ 523,560.00

Trade (if any)

Net Purchase price

\$ 523,560.00

Equipment Request Form

Today's Date:	5/19/2025	Fixed Asset #	3978
Program Number:	0500	Fleet Number/Unit	1641
Department Name:	PS Police	Division:	21
Year Requested:	2027		

Description of Requested Equipment

Replacement of 2016 Ford Explorer.

Estimated Useful life of new equipment: 10 Years

Purpose (check all that apply)

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

Current Information

Age of Equipment	9 Years
Condition of Equipment	Fair
Total repair costs	\$ 6,856.00
2025 miles or hours	43,811

Information on Replacement year

Age of Equipment	11 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	No

If not, why?

Purchase price:	\$ 56,650.00
Trade (if any)	
Net Purchase price	\$ 56,650.00

Equipment Request Form

Today's Date:	5/19/2025	Fixed Asset #	3977
Program Number:	0500	Fleet Number/Unit	1646
Department Name:	PS Police	Division:	21
Year Requested:	2027		

Description of Requested Equipment

Replacement of 2016 Ford Explorer.

Estimated Useful life of new equipment: 10 Years

Purpose (check all that apply)

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

Current Information

Age of Equipment	9 Years
Condition of Equipment	Fair
Total repair costs	\$ 9,105.00
2025 miles or hours	43,974

Information on Replacement year

Age of Equipment	11 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	No

If not, why?

Purchase price:	\$ 56,650.00
Trade (if any)	
Net Purchase price	\$ 56,650.00

Equipment Request Form

Today's Date:	5/19/2025	Fixed Asset #	#3931
Program Number:	0800	Fleet Number/Unit	3117
Department Name:	PS Fire	Division:	26
Year Requested:	2026		

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?

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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 #	4028
Program Number:	0800	Fleet Number/Unit	3127
Department Name:	PS Fire	Division:	26
Year Requested:	2027		

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	Fixed Asset #	3449
Program Number:	0800	Fleet Number/Unit	10344
Department Name:	PS Fire	Division:	26
Year Requested:	2027		

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	Fixed Asset #	3864
Program Number:	0800	Fleet Number/Unit	0214-14
Department Name:	PS Fire	Division:	26
Year Requested:	2027		

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

Equipment Request Form

Today's Date:	6/25/2025	
Program Number:	0500	Fixed Asset #
Department Name:	PS Police	Fleet Number/Unit
Year Requested:	2027	Division:
		3187
		4300
		Police

Description of Requested Equipment

Mobile command vehicle

Estimated Useful life of new equipment: 20 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	

Current Information

Age of Equipment	18
Condition of Equipment	Fair
Total repair costs	\$ 34,654.00
2024 miles or hours	8,101

Information on Replacement year

Age of Equipment	19
Condition of Equipment	Fair
Will equipment be sold or traded?	Sold

If not, why?

Purchase price:	\$ 750,000.00
Trade (if any)	
Net Purchase price	\$ 750,000.00

PW-1

Equipment Request Form

Today's Date:	5/14/2025	Fixed Asset #	3686
Program Number:	1500	Fleet Number/Unit	6003
Department Name:	Parks	Division:	41
Year Requested:	2026		

Description of Requested Equipment

Garbage truck

Estimated Useful life of new equipment: 12

Purpose (check all that apply)

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

Current Information

Age of Equipment	11
Condition of Equipment	Fair
total repair costs	\$ 92,698.00
miles or hours	64500

Information on Replacement year

Age of Equipment	12
Condition of Equipment	fair
Will equipment be sold or traded?	Sold

If not, why?

Sold

Purchase price:	\$ 165,000.00
Trade (if any)	\$ 20,000.00
Net Purchase price	\$ 145,000.00

Equipment Request Form

Today's Date:	5/14/2025	Fixed Asset #	3184
Program Number:	1260	Fleet Number/Unit	1101
Department Name:	Signs	Division:	32
Year Requested:	2026		

Description of Requested Equipment

Sign truck

Estimated Useful life of new equipment:	15
---	----

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	18
Condition of Equipment	poor
total repair costs	\$ 108,367.00
miles or hours	93260

Information on Replacement year

Age of Equipment	19
Condition of Equipment	poor
Will equipment be sold or traded?	sold

If not, why?

--

Purchase price:	\$ 220,000.00
Trade (if any)	\$ 5,000.00
Net Purchase price	\$ 215,000.00

Equipment Request Form

Today's Date:	5/14/2025		
Program Number:	2200	Fixed Asset #	4002
Department Name:	Forestry	Fleet Number/Unit	6009
Year Requested:	2026	Division:	36

Description of Requested Equipment

Forestry aerial service truck

Estimated Useful life of new equipment: 12

Purpose (check all that apply)

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

Current Information

Age of Equipment	18
Condition of Equipment	fair
total repair costs	\$ 88,746.00
miles or hours	192699

Information on Replacement year

Age of Equipment	19
Condition of Equipment	Poor
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	\$ 210,000.00
Trade (if any)	\$ 15,000.00
Net Purchase price	\$ 195,000.00

Equipment Request Form

Today's Date:	5/14/2025		
Program Number:	1500	Fixed Asset #	New
Department Name:	Parks	Fleet Number/Unit	New
Year Requested:	2026	Division:	41

Description of Requested Equipment

Add a new blower to the tractor 8405

Estimated Useful life of new equipment: 12

Purpose (check all that apply)

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

Current Information

Age of Equipment	
Condition of Equipment	
total repair costs	
miles or hours	

Information on Replacement year

Age of Equipment	
Condition of Equipment	
Will equipment be sold or traded?	

If not, why?

Purchase price:	\$ 14,000.00
Trade (if any)	
Net Purchase price	\$ 14,000.00

Equipment Request Form

Today's Date:	5/14/2025	Fixed Asset #	4170
Program Number:	1290	Fleet Number/Unit	8710
Department Name:	snowplowing	Division:	34
Year Requested:	2026		

Description of Requested Equipment

the bombardier will be replaced with a tractor

Estimated Useful life of new equipment: 8

Purpose (check all that apply)

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

Current Information

Age of Equipment	7
Condition of Equipment	Good
total repair costs	\$ 42,000.00
miles or hours	533

Information on Replacement year

Age of Equipment	8
Condition of Equipment	Fair
Will equipment be sold or traded?	sold

If not, why?

sold

Purchase price:	\$ 100,000.00
Trade (if any)	\$ 10,000.00
Net Purchase price	\$ 90,000.00

Equipment Request Form

Today's Date:	5/14/2024	Fixed Asset #	3997
Program Number:	1200	Fleet Number/Unit	8409
Department Name:	Streets	Division:	31
Year Requested:	2026		

Description of Requested Equipment

Utility vehicle with attachments

Estimated Useful life of new equipment: 8

Purpose (check all that apply)

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

Current Information

Age of Equipment	9
Condition of Equipment	fair
total repair costs	\$ 112,357.00
miles or hours	1592

Information on Replacement year

Age of Equipment	10
Condition of Equipment	fair
Will equipment be sold or traded?	
If not, why?	

--

Purchase price:	\$ 255,000.00
Trade (if any)	\$ 25,000.00
Net Purchase price	\$ 230,000.00

Equipment Request Form

Today's Date:	5/14/2025	Fixed Asset #	3450
Program Number:	1200	Fleet Number/Unit	4001
Department Name:	Streets	Division:	31
Year Requested:	2026		

Description of Requested Equipment

Single Axle dump truck

Estimated Useful life of new equipment:

15

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

15

Condition of Equipment

Fair

total repair costs

\$ 301,648.00

miles or hours

58243

Information on Replacement year

Age of Equipment

16

Condition of Equipment

fair

Will equipment be sold or traded?

traded

If not, why?

Traded

Purchase price:

\$ 360,000.00

Trade (if any)

\$ 20,000.00

Net Purchase price

\$ 340,000.00

Equipment Request Form

Today's Date:	5/14/2025	Fixed Asset #	2251
Program Number:	3000	Fleet Number/Unit	6006
Department Name:	Water	Division:	70
Year Requested:	2026		

Description of Requested Equipment

Hotsy trailer

Estimated Useful life of new equipment: 15

Purpose (check all that apply)

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

Current Information

Age of Equipment	28
Condition of Equipment	Poor
total repair costs	\$ 15,820.00
miles or hours	

Information on Replacement year

Age of Equipment	29
Condition of Equipment	Poor
Will equipment be sold or traded?	Sold

If not, why?

Sold

Purchase price:	\$ 25,000.00
Trade (if any)	\$ 1,000.00
Net Purchase price	\$ 24,000.00

Equipment Request Form

Today's Date:	5/14/2025	Fixed Asset #	2063
Program Number:	3000	Fleet Number/Unit	6007
Department Name:	Water	Division:	70
Year Requested:	2026		

Description of Requested Equipment

Trailered Air Compressor

Estimated Useful life of new equipment:	15
---	----

Purpose (check all that apply)

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

Current Information

Age of Equipment	29
Condition of Equipment	Fair
total repair costs	\$ 12,500.00
miles or hours	

Information on Replacement year

Age of Equipment	30
Condition of Equipment	fair
Will equipment be sold or traded?	Sold

If not, why?

Sold

Purchase price:	\$ 40,000.00
Trade (if any)	\$ 2,000.00
Net Purchase price	\$ 38,000.00

Equipment Request Form

Today's Date:

6/15/2025

Program Number:

1720

Fixed Asset #

3680

Department Name:

Facilities

Fleet Number/Unit

8602

Year Requested:

2026

Division:

33

Description of Requested Equipment

ride on scrubber sweeper

Estimated Useful life of new equipment:

12

Purpose (check all that apply)

Scheduled replacement

x

Obsolete equipment

Reduce personnel time

Expand service

New service

Comply with mandate

Improve procedures

Cost efficiency

Current Information

Age of Equipment

13

Condition of Equipment

poor

total repair costs

\$ 27,500.00

miles or hours

570

Information on Replacement year

Age of Equipment

14

Condition of Equipment

poor

Will equipment be sold or traded?

sold

If not, why?

Purchase price:

\$ 88,000.00

Trade (if any)

\$ 1,000.00

Net Purchase price

\$ 87,000.00

Equipment Request Form

Today's Date:	5/30/2025		
Program Number:	1500	Fixed Asset #	3280
Department Name:	Parks	Fleet Number/Unit	8403
Year Requested:	2027	Division:	41

Description of Requested Equipment

John Deere 5625 Tractor

Estimated Useful life of new equipment:

12

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

17

Condition of Equipment

Fair

total repair costs

\$ 95,427.79

miles or hours

3342

Information on Replacement year

Age of Equipment

19

Condition of Equipment

poor

Will equipment be sold or traded?

sold

If not, why?

Purchase price:

\$ 135,000.00

Trade (if any)

\$ 15,000.00

Net Purchase price

\$ 120,000.00

Equipment Request Form

Today's Date:	5/30/2025	Fixed Asset #	4305
Program Number:	1500	Fleet Number/Unit	8502
Department Name:	Parks	Division:	41
Year Requested:	2027		

Description of Requested Equipment

Toro GM4000 Mower

Estimated Useful life of new equipment: 8

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	6
Condition of Equipment	Fair
total repair costs	\$ 47,210.80
miles or hours	2931

Information on Replacement year

Age of Equipment	8
Condition of Equipment	poor
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	\$ 122,000.00
Trade (if any)	\$ 10,000.00
Net Purchase price	\$ 112,000.00

Equipment Request Form

Today's Date:	5/30/2025	Fixed Asset #	4153
Program Number:	1500	Fleet Number/Unit	8511
Department Name:	Parks	Division:	41
Year Requested:	2027		

Description of Requested Equipment

16ft Toro GM5910 Mower

Estimated Useful life of new equipment: 8

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	8
Condition of Equipment	Fair
total repair costs	\$ 49,488.12
miles or hours	2955

Information on Replacement year

Age of Equipment	10
Condition of Equipment	poor
Will equipment be sold or traded?	sold

If not, why?

--

Purchase price:	\$ 167,000.00
Trade (if any)	\$ 10,000.00
Net Purchase price	\$ 157,000.00

Equipment Request Form

Today's Date:	5/30/2025		
Program Number:	1500	Fixed Asset #	3468
Department Name:	Parks	Fleet Number/Unit	8704
Year Requested:	2027	Division:	41

Description of Requested Equipment

John Deere Gator

Estimated Useful life of new equipment: 12

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	20
Condition of Equipment	Fair
total repair costs	\$ 5,681.16
miles or hours	603

Information on Replacement year

Age of Equipment	22
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	\$ 35,000.00
Trade (if any)	\$ 2,000.00
Net Purchase price	\$ 33,000.00

Equipment Request Form

Today's Date:

5/30/2025

Program Number:

1200

Fixed Asset #

N/A

Department Name:

Streets

Fleet Number/Unit

36

Year Requested:

2027

Division:

31

Description of Requested Equipment

Trailer Arrow Board

Estimated Useful life of new equipment:

12

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

17

Condition of Equipment

Fair

total repair costs

\$ 2,470.11

miles or hours

N/A

Information on Replacement year

Age of Equipment

19

Condition of Equipment

fair

Will equipment be sold or traded?

sold

If not, why?

Purchase price:

\$ 10,000.00

Trade (if any)

\$ 500.00

Net Purchase price

\$ 9,500.00

Equipment Request Form

Today's Date:	5/30/2025		
Program Number:	1200	Fixed Asset #	3258
Department Name:	Streets	Fleet Number/Unit	0037
Year Requested:	2027	Division:	31

Description of Requested Equipment

Trailered Arrow Board

Estimated Useful life of new equipment: 12

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	17
Condition of Equipment	Fair
total repair costs	\$ 1,244.74
miles or hours	N/A

Information on Replacement year

Age of Equipment	19
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	\$ 10,000.00
Trade (if any)	\$ 500.00
Net Purchase price	\$ 9,500.00

Equipment Request Form

Today's Date:	5/30/2025	Fixed Asset #	3715
Program Number:	1200	Fleet Number/Unit	0050
Department Name:	Streets	Division:	31
Year Requested:	2027		

Description of Requested Equipment

Message Board Trailer

Estimated Useful life of new equipment: 12

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	12
Condition of Equipment	Fair
total repair costs	\$ 698.25
miles or hours	N/A

Information on Replacement year

Age of Equipment	14
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	\$ 25,000.00
Trade (if any)	\$ 1,000.00
Net Purchase price	\$ 24,000.00

Equipment Request Form

Today's Date:	5/30/2025	Fixed Asset #	1443
Program Number:	1200	Fleet Number/Unit	8002
Department Name:	Streets	Division:	31
Year Requested:	2027		

Description of Requested Equipment

Replace with a loader and wing and plow

Estimated Useful life of new equipment: 15

Purpose (check all that apply)

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

Current Information

Age of Equipment	34
Condition of Equipment	Fair
total repair costs	\$ 83,612.69
miles or hours	937

Information on Replacement year

Age of Equipment	36
Condition of Equipment	fair
Will equipment be sold or traded?	
If not, why?	

Purchase price:	\$ 345,000.00
Trade (if any)	
Net Purchase price	\$ 345,000.00

Equipment Request Form

Today's Date:	5/30/2025	Fixed Asset #	3874
Program Number:	3000	Fleet Number/Unit	1502
Department Name:	Water	Division:	70
Year Requested:	2027		

Description of Requested Equipment

Pickup truck

Estimated Useful life of new equipment: 12

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	10
Condition of Equipment	Fair
total repair costs	\$ 52,347.87
miles or hours	113825

Information on Replacement year

Age of Equipment	12
Condition of Equipment	Fair
Will equipment be sold or traded?	kept

If not, why?

older pickup sold

Purchase price:	\$ 73,500.00
Trade (if any)	\$ 2,000.00
Net Purchase price	\$ 71,500.00

Equipment Request Form

Today's Date:

5/30/2025

Program Number:

3000

Fixed Asset #

3875

Department Name:

Water

Fleet Number/Unit

1508

Year Requested:

2027

Division:

70

Description of Requested Equipment

pickup truck

Estimated Useful life of new equipment:

12

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

10

Condition of Equipment

Fair

total repair costs

\$ 32,981.69

miles or hours

106404

Information on Replacement year

Age of Equipment

12

Condition of Equipment

fair

Will equipment be sold or traded?

kept

If not, why?

older pickup truck sold

Purchase price:

\$ 73,500.00

Trade (if any)

\$ 2,000.00

Net Purchase price

\$ 71,500.00

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

From: Adam Moshier, Fleet and Facilities Manager

Date: 7/24/2025

RE: Take Home Squad Information

Background

The City of Cottage Grove started the take home squad program in late 2024. This memo summarizes the 2024 maintenance and mileage compared to staff projections for 2024. The take home squad program was not implemented until late September of 2024. The numbers below do include all repairs done to the vehicle, including insurance claims.

VEHICLE #	<u>ESTIMATED MILEAGE PER YEAR</u>	<u>2024 ACTUAL MILEAGE</u>	<u>ESTIMATED MAINTENANCE</u>	<u>2024 ACTUAL MAINTENANCE</u>
1564 (Canine Spare)	500	1,730	\$ 600	\$ 1,677
1962	40,000	34,734	\$ 7,050	\$ 6,988
2061	15,000	12,068	\$ 3,421	\$ 9,031
2066	40,000	40,802	\$ 7,050	\$ 17,259
2153	15,000	12,730	\$ 2,821	\$ 6,512
2154	15,000	11,749	\$ 2,821	\$ 2,912
2155	15,000	13,490	\$ 2,821	\$ 13,165
2159	15,000	9,086	\$ 2,821	\$ 3,903
2160	15,000	15,870	\$ 2,821	\$ 5,185
2202	15,000	9,406	\$ 2,821	\$ 3,351
2252	12,857	13,051	\$ 2,321	\$ 5,215
2256	15,000	15,125	\$ 2,821	\$ 7,834
2258	15,000	21,564	\$ 2,821	\$ 5,971
2263	12,857	13,144	\$ 2,321	\$ 3,624
2345	15,000	19,322	\$ 2,821	\$ 6,713
2349	15,000	19,363	\$ 2,821	\$ 9,250
2351	15,000	21,358	\$ 2,821	\$ 12,465
2368	15,000	20,594	\$ 2,821	\$ 3,402
2369	15,000	19,671	\$ 2,821	\$ 7,455
2370	15,000	20,813	\$ 2,821	\$ 3,730
2471	15,000	3,064	\$ 2,821	\$ 640
2472	15,000	2,228	\$ 2,821	\$ 362
2473	15,000	3,106	\$ 2,821	\$ 262
2474	15,000	2,985	\$ 2,821	\$ 612
Total	391,214	357,053	\$ 73,541	\$ 137,518
Average	16,301	14,877	\$ 3,064	\$ 5,730

As shown above, the maintenance costs were 87% more than expected and mileage was 9% less than expected. Again, this is not a full representation of the impact take home squads are having as it was started in late 2024. For a comparison, the 2023 average maintenance cost per squad was \$5,741 and average miles driven per squad was 16,446. Both 2023 and 2024 numbers are similar.

The year 2025 will be a better snapshot of how the take home squad program is affecting maintenance and miles driven as 2025 will be a complete year of take home squad use.

The table below shows 2025 maintenance costs through June.

<u>VEHICLE #</u>	<u>2025 ESTIMATED MAINTENANCE</u>	<u>2025 ACTUAL MAINTENANCE</u>
1564	\$ 600	\$ 479
1962	\$ 7,050	\$ 2,540
2061	\$ 3,421	\$ 6,756
2066	\$ 7,050	\$ 5,519
2153	\$ 3,421	\$ 2,445
2154	\$ 3,421	\$ 1,036
2155	\$ 3,421	\$ 5,918
2159	\$ 3,421	\$ 14,137
2160	\$ 3,421	\$ 2,124
2202	\$ 2,821	\$ 916
2252	\$ 2,321	\$ 1,764
2256	\$ 2,821	\$ 555
2258	\$ 2,821	\$ 2,091
2263	\$ 2,321	\$ 1,187
2345	\$ 2,821	\$ 425
2349	\$ 2,821	\$ 453
2351	\$ 2,821	\$ 2,299
2368	\$ 2,821	\$ 5,075
2369	\$ 2,821	\$ 3,398
2370	\$ 2,821	\$ 4,259
2471	\$ 2,821	\$ 2,770
2472	\$ 2,821	\$ 676
2473	\$ 2,821	\$ 1,081
2474	\$ 2,821	\$ 1,598
2475	\$ 2,821	\$ 81
Total	\$ 79,362	\$ 69,582
Average	\$ 3,174	\$ 2,783

The major outlier in this table is unit 2159 where the cost is \$14,137. \$8,700 of that is from an insurance claim. For 2025, the actual maintenance numbers are trending about the same as 2023 and 2024.

Recommendation

Receive information on take home squad program.

Equipment Replacement Fund Equipment

Replacement Based on Replacement Year

Grouped By Replacement Year Updated 6/26/2025

2026

21-1839-14	2014 Chrysler	2014 Chrysler	\$55,000
21-1247-13	2013 Ford Explorer Squad 1247	2013 Ford	\$55,000
31-4001-10	2010 Single-Axle Dump Truck Freightliner	2010 Freightliner M2	\$360,000
31-8409-16	Holder	2016	\$255,000
32-1101-07	GMC Crew Cab Sign Truck C4500	2007 GMC C4500	\$220,000
34-8710-18	Bombardier SW4S-F Sidewalk Machine	2019 Prinoth SW4S-F	\$100,000
36-6009-07	Ford F550 Forestry Aerial Service Truck	2007 Ford F550	\$210,000
41-6003-14	Isuzu Garbage Truck With Side Loader	2014 Isuzu	\$165,000
New	Blower		\$14,000
Squads	5 squad additions and 1 replacement		\$508,320
Total			\$1,942,320

2027

26-3128-13	2013 pickup Crew Cab Fire Brush	2013 Ford	\$200,000
15-4300-07	Command Vehicle	2007 Ford Winebago	\$750,000
26-3117-15	2015 ford explorer 3117 squad 2	2015 Ford F550	\$75,000
26-3127-17	Ford Explorer 3127	2017 FORD EXPLORER	\$75,000
26-0344-10	Ford pickup	2017 FORD F250	\$75,000
21-1646-16	Ford Explorer	2016 FORD EXPLORER	\$56,650
21-1641-16	Ford Explorer	2016 FORD EXPLORER	\$56,650
41-8502-19	Toro GM4000 Mower	2019 Toro GM4000	\$122,000
41-8511-18	16ft Toro GM5910 Mower	2018 Toro GM 5910	\$167,000
41-8403-08	John Deere 5625 Tractor	2008 John Deere 5625	\$135,000
41-8704-05	John Deere Gator Turf	2005 John Deere Turf	\$35,000
31-8002-91	John Deere 772BH Grader & Wing	1991 John Deere 772BH	\$345,000
31-0037-08	Solar arrow board	2008	\$10,000
31-0036-08	arrow board	2008	\$10,000
31-0050-11	Message Board trailer	2011	\$25,000
26-0214-14	Utv Polaris 0214	2014 Polaris Ranger Crew	\$40,000
Squads	4 squad additions and two replacements		\$523,560
Total			\$2,700,860

2028

13-1666-16	2016 ford interceptor 1666	2016 Ford Interceptor	\$45,000
21-1848-18	Ford Explorer	2018 Ford Explorer	\$58,350
21-1750-17	GMC Sierra	2017 GMC	\$58,350
21-7041-13	Speed Trailer	2013	\$30,000
21-7042-13	Aluminum Barricade trailer	2013	\$10,000
26-3102-18	2018 CHEVY TAHOE	2018 Chevy Tahoe	\$80,000

41-1402-15	2015 GMC Sierra WT/41-1402-15	2015 GMC Sierra 2500	\$85,000
41-1404-16	2016 Ford F350 1404	2016 Ford F350	\$85,000
41-1409-16	2016 Ford F250 1409	2016 Ford F250	\$85,000
41-8702-18	Kromer Field Maintainer/Striper	2018 Kromer FC1	\$85,000
41-7015-01	Trailer	2001	\$12,000
31-1002-16	2016 Ford F250 1002	2016 Ford F250	\$85,000
31-8603-13	Tymco Sweeper (air)	2013 Tymco	\$340,000
31-7004-06	Trailer/7004	2006	\$12,000
31-8402-19	MT Trackless	2019 MT Trackless MT7	\$265,000
41-8003-91	Huber	1991	\$40,000
34-9007-13	Sno Go Blower	2013	\$150,000
31-6002-93	Ford Tandem Water tanker	1993	\$350,000
31-0049-09	Trafficx Scorpion Towed Attenuator	2009	\$25,000
New	Gator		\$36,000
New	Crew Cab Streets		\$80,000
Squads			\$539,226
Total			\$2,555,926

2029

21-1943-19	Dodge Durango	2019 Dodge Durango	\$58,000
21-1940-19	Dodge caravan	2019 Dodge	\$58,000
15-1901-19	Mobile light generator	2019	\$20,000
51-5001-15	GMC Sierra WT/Recreation	2015 GMC Sierra	\$70,000
13-1754-17	ford explorer/old squad 1754	2017 Ford Explorer	\$55,000
13-5006-17	2017 Ford Escape 5006	2016 Ford Escape	\$55,000
41-1701-17	2017 Ford F250 Crew Cab	2017 Ford F250	\$85,000
41-8401-16	John Deere Tractor 5115	2016 John Deere 5115	\$150,000
41-8407-17	John Deere Tractor 3046R	2017 John Deere 3046R	\$50,000
41-8506-21	Toro Groundmaster 4000-T4	2021 Toro 4000-T4	\$130,000
41-8706-17	John Deere Pro Gator 2030A	2017 John Deere 2030A	\$40,000
31-1009-24	Leased vehicle with state	2024 Ford F150	
31-1005-15	2015 GMC Sierra Wt	2015 GMC Sierra	\$85,000
31-6010-16	Stand on Spreader	2016 Exmark Spreader	\$13,000
31-8207-16	Caterpillar 926M Loader	2016 Caterpillar 926M	\$345,000
32-7016-14	Trailer Single-Axle	2014 Aluma	\$20,000
Squads			\$560,000
Total			\$1,794,000

2030

26-344-10	2010 Ford 4wd Pickup F250	2010 Ford F250	\$50,000
14-1704-15	GMC Pickup 1500 Extended Cab	2015 GMC Sierra 1500	\$70,000
36-9003-16	2016 Stump Grinder	2016 Bobcat SGX60	\$10,000
13-1857-18	Ford Utility old squad 1857	2018 Ford Explorer	\$55,000
13-5005-17	2017 Ford Escape 5005	2017 Ford Escape	\$55,000
41-7006-15	Trailer Tandem 16 foot	2015 Towmaster T-12DT	\$15,000
41-7007-18	Single Axle Kromer Trailer 83 x 12	2018 Sport Warrior	\$10,000

41-7008-18	Tandem Water Tanker Trailer 77 x 12	2018 Road Warrior	\$10,000
41-7011-18	Single Axle Utility Trailer 83 x 12/ 41-7011	2018 Sport Warrior 8312SAS	\$10,000
41-7012-18	Single Axle Utility Trailer 83 x 12	2018 Sport Warrior	\$10,000
41-7014-18	Tandem Axle Utility Trailer 83 x 16	2018 Road Warrior	\$10,000
41-8507-22	2022 Ferris mower 5ft	2022 Ferris	\$40,000
41-8508-22	2022 Ferris mower 5ft	2022 Ferris	\$40,000
31-0044-10	Hydroseeder	2010 Finn T75	\$38,000
31-4004-15	Dump Truck Single Axle 2015	2015 Western Star 4700SF	\$360,000
31-4203-15	2015 Ford 1-Ton Dump Truck	2015 Ford F450	\$150,000
31-4005-15	Dump Truck Single Axle / 31-4005-15	2015 Western Star 4700SF	\$360,000
31-8205-18	Cat 926M Loader	2018 Cat 926M	\$360,000
32-7001-15	Interstate Enclosed Cargo Trailer 18 FT	2015 Interstate Trailer	\$10,000
New Mower			\$40,000
21-1942-19	2020 Dodge durango	2020 Dodge	\$60,000
21-2067-20	Ford F150	2020 Ford	\$60,000
21-2197-21	2021 Polaris Ranger	2021 Polaris	\$45,000
21-7046-05	Car Hauler Trailer	2005	\$10,000
Squads			\$570,000
Total			\$2,448,000

2031

14-5002-19	Ford Escape 5002	2019 Ford Escape	\$55,000
36-6004-04	GMC Forestry Aerial Truck	2004 GMC	\$250,000
13-5004-19	Ford Escape 5004	2019 Ford Escape	\$55,000
41-0037-08	Dakota Turf Top Dresser	2008	\$25,000
41-1401-19	Ford F250 1401	2019 Ford 250	\$80,000
41-1410-19	Ford F250 pickup 1410	2019 Ford F250	\$80,000
41-1705-19	Ford F150 1705	2019 Ford F150	\$60,000
41-8406-19	John Deere 4066R Tractor	2019 John Deere 4066R	\$80,000
31-1007-19	FORD F250 Pickup	2019 FORD F250	\$80,000
31-7019-16	Felling Deck Over Trailer	2016 Felling FT-40-2-LP	\$40,000
31-8301-19	CB1.8 Roller	2019 CAT CB1.8	\$35,000
31-8306-13	Patcher Spray Injection	2013	\$90,000
Squads			\$400,000
Total			\$1,330,000

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)	
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%
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%

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: 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%
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%

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		2027 2027 FALL 2025	Increase / (Decrease)	
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%	622,800.00	22,300.00 3.71%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		Engineering Tech	0.00	0.00	84,300.00						
2026		Original	0.00	0.00	516,200.00						
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%	622,800.00	22,300.00 3.71%
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%	8,700.00	300.00 3.57%
Total Object: 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%
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%	2,800.00	0.00 0.00%
Total Object: 4138 - MN PAID LEAVE:			0.00	0.00	0.00	0.00	2,800.00	2,800.00	0.00%	2,800.00	0.00 0.00%
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%

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: 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%
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%

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											
100-14-2040-4301	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%
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%

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	
			Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1	Budget	%
			2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)		
Account Number			2023	2024	2025		2027			
			Total Activity	Total Activity	YTD Activity Through May		FALL 2025			
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
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
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
Total Object: 4449 - OTHER CONTRACT:			0.00	60.75	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
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
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
Total Category: 4500 - CAPITAL OUTLAY:			0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,000.00
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
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
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
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
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
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
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
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
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
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
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

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2			
				Budget	to Parent	%	Budget	to Comparison 1	%		
				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											
100-34-1290-4148	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

				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)	
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	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											
100-35-2005-4373	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

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		Budget Increase / (Decrease)	2027 FALL 2025		Budget Increase / (Decrease)
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	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:		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											
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	4.55%
Total Object: 4300 - PROF SERVICES:		136.71	373.71	0.00	210.00	220.00	10.00	4.76%	230.00	10.00	4.55%
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	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	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	2.53%
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	2.53%
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	2.83%
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	2.83%
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	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	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	5.01%
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	5.01%
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	3.05%
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	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)	
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%
	Report Total:	5,039,099.59	4,947,365.13	2,241,750.26	6,124,655.00	6,277,620.00	152,965.00	2.50%	6,548,350.00	270,730.00	4.31%

Group 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)	
Objec...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May							
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%
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: 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%

Budget Comparison Report

				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)	
Objec...										
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%
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%

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...										
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%
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%

Budget Comparison Report

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)	
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%
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%

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: 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%
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%

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...										
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%
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%
Report Total:	5,039,099.59	4,947,365.13	2,241,750.26	6,124,655.00	6,277,620.00	152,965.00	2.50%	6,548,350.00	270,730.00	4.31%

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	5,039,099.59	4,947,365.13	2,241,750.26	6,124,655.00	6,277,620.00	152,965.00	2.50%	6,548,350.00	270,730.00	4.31%
Report Total:	5,039,099.59	4,947,365.13	2,241,750.26	6,124,655.00	6,277,620.00	152,965.00	2.50%	6,548,350.00	270,730.00	4.31%

Budget Comparison Report

Account Detail

				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)	
Fund: 215 - RECYCLING										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
215-00-9215-3349 COUNTY AID	56,734.00	57,930.00	0.00	57,000.00	58,000.00	1,000.00	1.75%	58,000.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	56,734.00	57,930.00	0.00	57,000.00	58,000.00	1,000.00	1.75%	58,000.00	0.00	0.00%
Category: 3809 - INVESTMENT INTEREST										
215-00-9215-3810 INVEST INTEREST	5,130.98	6,990.60	3,052.65	500.00	1,500.00	1,000.00	200.00%	1,500.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	5,130.98	6,990.60	3,052.65	500.00	1,500.00	1,000.00	200.00%	1,500.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS										
215-54-1900-3816 REFUND & REIMBRS	3,880.00	3,500.00	3,500.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	3,880.00	3,500.00	3,500.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Total Revenue:	65,744.98	68,420.60	6,552.65	61,000.00	59,500.00	-1,500.00	-2.46%	59,500.00	0.00	0.00%
Expense										
Category: 4100 - PERSONAL SERVICES										
215-54-1900-4100 SALARY-FULL TIME	30,754.66	21,769.62	10,156.48	37,300.00	40,800.00	3,500.00	9.38%	42,200.00	1,400.00	3.43%
215-54-1900-4101 LABOR REIMBURSEMENT	0.00	3,167.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
215-54-1900-4138 MN PAID LEAVE	0.00	0.00	0.00	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
215-54-1900-4141 PERA	2,218.29	1,610.99	772.70	2,800.00	3,100.00	300.00	10.71%	3,100.00	0.00	0.00%
215-54-1900-4142 FICA	2,283.49	1,586.70	765.83	2,900.00	3,100.00	200.00	6.90%	3,200.00	100.00	3.23%
215-54-1900-4144 HEALTH INSURANCE	0.00	4,200.00	1,916.65	4,600.00	5,100.00	500.00	10.87%	5,600.00	500.00	9.80%
215-54-1900-4148 WORKERS COMP	200.00	200.00	125.00	300.00	200.00	-100.00	-33.33%	200.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	35,456.44	32,534.38	13,736.66	47,900.00	52,500.00	4,600.00	9.60%	54,500.00	2,000.00	3.81%
Category: 4200 - COMMODITIES										
215-54-1900-4210 OP SUPPLY-OTHER	1,120.31	15,724.43	1,021.12	5,150.00	5,280.00	130.00	2.52%	5,430.00	150.00	2.84%
Total Category: 4200 - COMMODITIES:	1,120.31	15,724.43	1,021.12	5,150.00	5,280.00	130.00	2.52%	5,430.00	150.00	2.84%
Category: 4300 - CONTRACTUAL SERVICES										
215-54-1900-4302 LEGAL SERVICE	448.00	0.00	560.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
215-54-1900-4305 FEES FOR SERVICE	0.00	0.00	0.00	2,680.00	2,750.00	70.00	2.61%	2,830.00	80.00	2.91%
215-54-1900-4311 POSTAGE	1,120.64	207.90	0.00	1,690.00	1,730.00	40.00	2.37%	1,780.00	50.00	2.89%
215-54-1900-4340 PRINTING	4,471.25	5,047.80	3,563.92	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
215-54-1900-4341 ADVER/PUBLISH	0.00	0.00	0.00	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent Budget	%	Budget	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)		
215-54-1900-4380	RENTAL/LEASE	11,059.71	0.00	0.00	7,210.00	7,390.00	180.00	2.50%	7,610.00	220.00	2.98%
215-54-1900-4405	CLEAN/WASTE REMV	8,249.87	4,602.31	5,416.69	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
215-54-1900-4434	SPECIAL EVENTS	0.00	0.00	0.00	1,900.00	1,950.00	50.00	2.63%	2,010.00	60.00	3.08%
Total Category: 4300 - CONTRACTUAL SERVICES:		25,349.47	9,858.01	9,540.61	14,540.00	14,910.00	370.00	2.54%	15,350.00	440.00	2.95%
Total Expense:		61,926.22	58,116.82	24,298.39	67,590.00	72,690.00	5,100.00	7.55%	75,280.00	2,590.00	3.56%
Total Fund: 215 - RECYCLING:		3,818.76	10,303.78	-17,745.74	-6,590.00	-13,190.00	-6,600.00	100.15%	-15,780.00	-2,590.00	19.64%
Report Total:		3,818.76	10,303.78	-17,745.74	-6,590.00	-13,190.00	-6,600.00	100.15%	-15,780.00	-2,590.00	19.64%

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...				2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 215 - RECYCLING										
Revenue										
3310 - INTERGOVERNMENTAL	56,734.00	57,930.00	0.00	57,000.00	58,000.00	1,000.00	1.75%	58,000.00	0.00	0.00%
3809 - INVESTMENT INTEREST	5,130.98	6,990.60	3,052.65	500.00	1,500.00	1,000.00	200.00%	1,500.00	0.00	0.00%
3812 - MISCELLANEOUS	3,880.00	3,500.00	3,500.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Total Revenue:	65,744.98	68,420.60	6,552.65	61,000.00	59,500.00	-1,500.00	-2.46%	59,500.00	0.00	0.00%
Expense										
4100 - PERSONAL SERVICES	35,456.44	32,534.38	13,736.66	47,900.00	52,500.00	4,600.00	9.60%	54,500.00	2,000.00	3.81%
4200 - COMMODITIES	1,120.31	15,724.43	1,021.12	5,150.00	5,280.00	130.00	2.52%	5,430.00	150.00	2.84%
4300 - CONTRACTUAL SERVICES	25,349.47	9,858.01	9,540.61	14,540.00	14,910.00	370.00	2.54%	15,350.00	440.00	2.95%
Total Expense:	61,926.22	58,116.82	24,298.39	67,590.00	72,690.00	5,100.00	7.55%	75,280.00	2,590.00	3.56%
Total Fund: 215 - RECYCLING:	3,818.76	10,303.78	-17,745.74	-6,590.00	-13,190.00	-6,600.00	100.15%	-15,780.00	-2,590.00	19.64%
Report Total:	3,818.76	10,303.78	-17,745.74	-6,590.00	-13,190.00	-6,600.00	100.15%	-15,780.00	-2,590.00	19.64%

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							
215 - RECYCLING	3,818.76	10,303.78	-17,745.74	-6,590.00	-13,190.00	-6,600.00	100.15%	-15,780.00	-2,590.00	19.64%
Report Total:	3,818.76	10,303.78	-17,745.74	-6,590.00	-13,190.00	-6,600.00	100.15%	-15,780.00	-2,590.00	19.64%

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: 235 - ROADWAY & TRAIL MAINTENANCE											
Revenue											
Category: 3010 - PROPERTY TAXES											
235-00-9235-3017	AGGREGATE TAX	38,774.55	20,313.69	0.00	25,000.00	22,000.00	-3,000.00	-12.00%	22,000.00	0.00	0.00%
	Total Category: 3010 - PROPERTY TAXES:	38,774.55	20,313.69	0.00	25,000.00	22,000.00	-3,000.00	-12.00%	22,000.00	0.00	0.00%
Category: 3020 - FRANCHISE FEES											
235-00-9235-3020	FRANCHISE FEES	860,202.50	2,071,625.68	799,516.35	1,994,400.00	2,130,000.00	135,600.00	6.80%	2,200,000.00	70,000.00	3.29%
	Total Category: 3020 - FRANCHISE FEES:	860,202.50	2,071,625.68	799,516.35	1,994,400.00	2,130,000.00	135,600.00	6.80%	2,200,000.00	70,000.00	3.29%
Category: 3400 - CHARGES FOR SERVICES											
235-00-9235-3549	MISC PUBLIC WORK	54,120.50	45,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3400 - CHARGES FOR SERVICES:	54,120.50	45,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3809 - INVESTMENT INTEREST											
235-00-9235-3810	INVEST INTEREST	9,928.49	32,435.09	20,381.90	0.00	10,000.00	10,000.00	0.00%	10,000.00	0.00	0.00%
	Total Category: 3809 - INVESTMENT INTEREST:	9,928.49	32,435.09	20,381.90	0.00	10,000.00	10,000.00	0.00%	10,000.00	0.00	0.00%
Category: 3960 - OTHER FINANCING SOURCE											
235-00-9235-3962	DEPOSIT	34,623.75	1,720.00	8,775.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3960 - OTHER FINANCING SOURCE:	34,623.75	1,720.00	8,775.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenue:	997,649.79	2,171,394.46	828,673.25	2,019,400.00	2,162,000.00	142,600.00	7.06%	2,232,000.00	70,000.00	3.24%
Expense											
Category: 4200 - COMMODITIES											
235-00-1217-4271	OP SUP-OTHER IMP	45,675.00	46,013.20	24,268.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	45,675.00	46,013.20	24,268.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES											
235-00-1217-4301	ENGINEERING SVS	49,933.77	172,457.54	48,070.50	158,000.00	166,000.00	8,000.00	5.06%	174,000.00	8,000.00	4.82%
235-00-1217-4302	LEGAL SERVICE	3,661.82	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
235-00-1217-4311	POSTAGE	19.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
235-00-1217-4341	ADVER/PUBLISH	460.81	509.64	525.40	650.00	680.00	30.00	4.62%	700.00	20.00	2.94%
235-00-1217-4371	MAINT-REPAIR/OTH	147,993.10	249,429.10	9,488.63	277,000.00	287,000.00	10,000.00	3.61%	301,000.00	14,000.00	4.88%

Budget Comparison Report

				Comparison 1	Comparison 1	Comparison 1	Comparison 2	Comparison 2	Comparison 2	Comparison 2	
				Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%	
Account Number	2023	2024	2025	2025	2026	Increase /		2027	Increase /		
Budget Notes	Total Activity	Total Activity	YTD Activity	2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
Budget Code	Description										
2026	Crackfill material 40,000 lbs @ \$.75 - \$30,000										
	Crackfill install 40,000 lbs @ \$2.44 per lb \$97,600										
	Curb sidewalk- \$86,000										
	Trail Fog seal \$64,600.00										
2026	Crackfill material 40,000 lbs @ \$.75 - \$30,000										
	Crackfill install 40,000 lbs @ \$2.44 per lb \$97,600										
	Curb sidewalk- \$86,000										
	Trail Fog seal \$73,400										
2027 FALL 2025	Crackfill material 40,000 lbs @ \$.77 - \$30,800										
	Crackfill install 40,000 lbs @ \$2.51 per lb \$100,400										
	Curb sidewalk- \$88,500										
	Trail Fog seal \$66,530										
2027 FALL 2025	Crackfill material 40,000 lbs @ \$.77 - \$30,800										
	Crackfill install 40,000 lbs @ \$2.51 per lb \$100,400										
	Curb sidewalk- \$88,500										
	Trail Fog seal \$66,530										
Total Category: 4300 - CONTRACTUAL SERVICES:											
	202,069.44	422,396.28	58,084.53	435,650.00	453,680.00	18,030.00	4.14%	475,700.00	22,020.00	4.85%	
Category: 4500 - CAPITAL OUTLAY											
235-00-1217-4540	OTHER CAP OUTLAY	0.00	5,978.86	0.00	478,350.00	506,320.00	27,970.00	5.85%	532,300.00	25,980.00	5.13%
235-00-1217-4550	PROJECT-CONTRACT	496,680.88	1,031,524.89	0.00	970,000.00	1,019,000.00	49,000.00	5.05%	1,070,000.00	51,000.00	5.00%
Total Category: 4500 - CAPITAL OUTLAY:											
	496,680.88	1,037,503.75	0.00	1,448,350.00	1,525,320.00	76,970.00	5.31%	1,602,300.00	76,980.00	5.05%	
Category: 4999 - TRANSFERS OUT											
235-00-9235-4700	TRANSFERS OUT	0.00	306,728.90	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 4999 - TRANSFERS OUT:											
	0.00	306,728.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Expense:											
	744,425.32	1,812,642.13	82,353.03	1,884,000.00	1,979,000.00	95,000.00	5.04%	2,078,000.00	99,000.00	5.00%	
Total Fund: 235 - ROADWAY & TRAIL MAINTENANCE:											
	253,224.47	358,752.33	746,320.22	135,400.00	183,000.00	47,600.00	35.16%	154,000.00	-29,000.00	-15.85%	
Report Total:											
	253,224.47	358,752.33	746,320.22	135,400.00	183,000.00	47,600.00	35.16%	154,000.00	-29,000.00	-15.85%	

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: 235 - ROADWAY & TRAIL MAINTENANCE										
Revenue										
3010 - PROPERTY TAXES	38,774.55	20,313.69	0.00	25,000.00	22,000.00	-3,000.00	-12.00%	22,000.00	0.00	0.00%
3020 - FRANCHISE FEES	860,202.50	2,071,625.68	799,516.35	1,994,400.00	2,130,000.00	135,600.00	6.80%	2,200,000.00	70,000.00	3.29%
3400 - CHARGES FOR SERVICES	54,120.50	45,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3809 - INVESTMENT INTEREST	9,928.49	32,435.09	20,381.90	0.00	10,000.00	10,000.00	0.00%	10,000.00	0.00	0.00%
3960 - OTHER FINANCING SOURCE	34,623.75	1,720.00	8,775.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	997,649.79	2,171,394.46	828,673.25	2,019,400.00	2,162,000.00	142,600.00	7.06%	2,232,000.00	70,000.00	3.24%
Expense										
4200 - COMMODITIES	45,675.00	46,013.20	24,268.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4300 - CONTRACTUAL SERVICES	202,069.44	422,396.28	58,084.53	435,650.00	453,680.00	18,030.00	4.14%	475,700.00	22,020.00	4.85%
4500 - CAPITAL OUTLAY	496,680.88	1,037,503.75	0.00	1,448,350.00	1,525,320.00	76,970.00	5.31%	1,602,300.00	76,980.00	5.05%
4999 - TRANSFERS OUT	0.00	306,728.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	744,425.32	1,812,642.13	82,353.03	1,884,000.00	1,979,000.00	95,000.00	5.04%	2,078,000.00	99,000.00	5.00%
Total Fund: 235 - ROADWAY & TRAIL MAINTENANCE:	253,224.47	358,752.33	746,320.22	135,400.00	183,000.00	47,600.00	35.16%	154,000.00	-29,000.00	-15.85%
Report Total:	253,224.47	358,752.33	746,320.22	135,400.00	183,000.00	47,600.00	35.16%	154,000.00	-29,000.00	-15.85%

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							
235 - ROADWAY & TRAIL MAINTENANCE	253,224.47	358,752.33	746,320.22	135,400.00	183,000.00	47,600.00	35.16%	154,000.00	-29,000.00	-15.85%
Report Total:	253,224.47	358,752.33	746,320.22	135,400.00	183,000.00	47,600.00	35.16%	154,000.00	-29,000.00	-15.85%

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: 610 - WATER OPERATING											
Revenue											
Category: 3310 - INTERGOVERNMENTAL											
Object: 3339 - OTHER MN AID											
610-00-3040-3339	OTHER MN AID	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
610-00-9610-3339	OTHER MN AID	42,754.53	110,131.28	29,207.41	98,000.00	232,200.00	134,200.00	136.94%	243,000.00	10,800.00	4.65%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2027 FALL 2025	MPCA REIMBURSEMENT	0.00	0.00	-243,000.00							
Total Object: 3339 - OTHER MN AID:		42,754.53	110,131.28	29,207.41	98,000.00	232,200.00	134,200.00	136.94%	243,000.00	10,800.00	4.65%
Object: 3359 - OTHER GOV AID											
610-00-9610-3359	OTHER GOV AID	24,298.50	14,579.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3359 - OTHER GOV AID:		24,298.50	14,579.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		67,053.03	124,710.38	29,207.41	98,000.00	232,200.00	134,200.00	136.94%	243,000.00	10,800.00	4.65%
Category: 3400 - CHARGES FOR SERVICES											
Object: 3519 - OTHER CHARGE SVS											
610-00-9610-3519	OTHER CHARGE SVS	31,600.00	31,050.00	12,490.78	30,000.00	36,000.00	6,000.00	20.00%	36,576.00	576.00	1.60%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	NEW ACCOUNT FEES NSF FEES-4 YR AVE	0.00	0.00	-36,000.00							
2027 FALL 2025	NEW ACCOUNT/NSF FEES	0.00	0.00	-36,576.00							
Total Object: 3519 - OTHER CHARGE SVS:		31,600.00	31,050.00	12,490.78	30,000.00	36,000.00	6,000.00	20.00%	36,576.00	576.00	1.60%
Object: 3525 - CREDIT CARD RECOVER											
610-00-9610-3525	CREDIT CARD RECOVER	0.00	0.00	27,185.63	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-3525	CREDIT CARD RECOVER	0.00	0.00	0.00	0.00	30,780.00	30,780.00	0.00%	30,780.00	0.00	0.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Based on April to June Average	0.00	0.00	-30,780.00							
2027 FALL 2025	Maintain 2026 level	0.00	0.00	-30,780.00							
Total Object: 3525 - CREDIT CARD RECOVER:		0.00	0.00	27,185.63	0.00	30,780.00	30,780.00	0.00%	30,780.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%		
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: 3549 - MISC PUBLIC WORK											
610-70-3000-3549	MISC PUBLIC WORK	10,774.30	302.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Object: 3549 - MISC PUBLIC WORK:		10,774.30	302.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 3400 - CHARGES FOR SERVICES:		42,374.30	31,352.59	39,676.41	30,000.00	66,780.00	36,780.00	122.60%	67,356.00	576.00	0.86%
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES											
Object: 3720 - WATER SALES											
610-00-9610-3720	WATER SALES	3,910,509.57	3,281,668.53	698,313.74	3,874,152.00	4,427,000.00	552,848.00	14.27%	5,161,882.00	734,882.00	16.60%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2027 FALL 2025	BASED ON 15% INCREASE	0.00	0.00	-5,161,882.00							
Total Object: 3720 - WATER SALES:		3,910,509.57	3,281,668.53	698,313.74	3,874,152.00	4,427,000.00	552,848.00	14.27%	5,161,882.00	734,882.00	16.60%
Object: 3723 - WATER METER SALE											
610-00-9610-3723	WATER METER SALE	139,133.00	149,310.00	47,445.00	148,600.00	152,151.00	3,551.00	2.39%	156,140.00	3,989.00	2.62%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Meter Resales-based on object 4438	0.00	0.00	-152,151.00							
2027 FALL 2025	BASED ON RESALES IN OBJECT 4438	0.00	0.00	-156,140.00							
Total Object: 3723 - WATER METER SALE:		139,133.00	149,310.00	47,445.00	148,600.00	152,151.00	3,551.00	2.39%	156,140.00	3,989.00	2.62%
Object: 3727 - PENALTIES-UTIL											
610-00-9610-3727	PENALTIES-UTIL	31,250.26	47,820.78	7,018.93	33,000.00	41,000.00	8,000.00	24.24%	47,150.00	6,150.00	15.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	BASED ON 4 YEAR AVERAGE	0.00	0.00	-41,000.00							
2027 FALL 2025	INCREASED 15% OVER 2026	0.00	0.00	-47,150.00							
Total Object: 3727 - PENALTIES-UTIL:		31,250.26	47,820.78	7,018.93	33,000.00	41,000.00	8,000.00	24.24%	47,150.00	6,150.00	15.00%
Object: 3739 - MISC UTIL											
610-00-9610-3739	MISC UTIL	630.00	1,030.57	1.26	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3000-3739	MISC UTIL	46,083.07	23,472.23	6,506.74	10,000.00	32,000.00	22,000.00	220.00%	32,320.00	320.00	1.00%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	HYDRANT RENTAL-USAGE-4 YR AVERAGE	0.00	0.00	-32,000.00							
Total Object: 3739 - MISC UTIL:		46,713.07	24,502.80	6,508.00	10,000.00	32,000.00	22,000.00	220.00%	32,320.00	320.00	1.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:		4,127,605.90	3,503,302.11	759,285.67	4,065,752.00	4,652,151.00	586,399.00	14.42%	5,397,492.00	745,341.00	16.02%

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				
Category: 3809 - INVESTMENT INTEREST										
Object: 3808 - BOND INVESTMENT INTEREST										
610-00-9610-3808	BOND INVESTMENT INTEREST	0.00	318,595.40	30,624.34	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 3808 - BOND INVESTMENT INTEREST:		0.00	318,595.40	30,624.34	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 3810 - INVEST INTEREST										
610-00-9610-3810	INVEST INTEREST	440,953.62	438,290.39	173,615.42	53,748.00	93,700.00	39,952.00	74.33%	86,300.00	-7.90%
Total Object: 3810 - INVEST INTEREST:		440,953.62	438,290.39	173,615.42	53,748.00	93,700.00	39,952.00	74.33%	86,300.00	-7.90%
Total Category: 3809 - INVESTMENT INTEREST:		440,953.62	756,885.79	204,239.76	53,748.00	93,700.00	39,952.00	74.33%	86,300.00	-7.90%
Category: 3812 - MISCELLANEOUS										
Object: 3814 - RENTAL INCOME										
610-00-9610-3814	RENTAL INCOME	2,700.00	1,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 3814 - RENTAL INCOME:		2,700.00	1,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 3816 - REFUND & REIMBRS										
610-70-3000-3816	REFUND & REIMBRS	1,380.00	8,963.95	0.00	2,000.00	2,000.00	0.00	0.00%	2,020.00	1.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	BASED ON 4 YR AVE	0.00	0.00	-2,000.00						
Total Object: 3816 - REFUND & REIMBRS:		1,380.00	8,963.95	0.00	2,000.00	2,000.00	0.00	0.00%	2,020.00	1.00%
Object: 3829 - MISC - OTHER										
610-00-9610-3829	MISC - OTHER	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00%
Total Object: 3829 - MISC - OTHER:		0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		4,080.00	10,163.95	0.00	4,000.00	2,000.00	-2,000.00	-50.00%	2,020.00	1.00%
Category: 3999 - TRANSFERS IN										
Object: 3900 - CAPITAL CONTRIBUTIONS										
610-00-9610-3900	CAPITAL CONTRIBUTIONS	17,027,621.00	7,827,018.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 3900 - CAPITAL CONTRIBUTIONS:		17,027,621.00	7,827,018.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		17,027,621.00	7,827,018.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Revenue:		21,709,687.85	12,253,432.82	1,032,409.25	4,251,500.00	5,046,831.00	795,331.00	18.71%	5,796,168.00	14.85%
Expense										
Category: 4100 - PERSONAL SERVICES										
Object: 4100 - SALARY-FULL TIME										
610-70-3000-4100	SALARY-FULL TIME	620,903.35	684,643.58	300,032.08	763,900.00	808,500.00	44,600.00	5.84%	844,600.00	4.47%
610-70-3030-4100	SALARY-FULL TIME	45,537.70	54,835.04	13,371.22	0.00	0.00	0.00	0.00%	0.00	0.00%
610-71-3060-4100	SALARY-FULL TIME	70,506.64	94,207.75	60,004.38	148,600.00	175,200.00	26,600.00	17.90%	183,800.00	4.91%

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)	
610-72-3040-4100	SALARY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4100 - SALARY-FULL TIME:		736,947.69	833,686.37	373,407.68	912,500.00	983,700.00	71,200.00	7.80%	1,028,400.00	44,700.00	4.54%
Object: 4110 - OVERTIME F. T.											
610-70-3000-4110	OVERTIME F. T.	59,667.52	49,353.03	17,582.70	72,100.00	76,400.00	4,300.00	5.96%	79,100.00	2,700.00	3.53%
610-70-3030-4110	OVERTIME F. T.	23,339.11	27,372.78	11,807.89	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4110	OVERTIME F. T.	0.00	39,235.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-72-3040-4110	OVERTIME F. T.	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4110 - OVERTIME F. T.:		83,006.63	115,961.02	29,390.59	72,100.00	76,400.00	4,300.00	5.96%	79,100.00	2,700.00	3.53%
Object: 4115 - REGULAR-P/T REG STATUS											
610-70-3000-4115	REGULAR-P/T REG STATUS	0.00	0.00	0.00	30,400.00	37,400.00	7,000.00	23.03%	39,000.00	1,600.00	4.28%
Total Object: 4115 - REGULAR-P/T REG STATUS:		0.00	0.00	0.00	30,400.00	37,400.00	7,000.00	23.03%	39,000.00	1,600.00	4.28%
Object: 4120 - SAL-P.T./TEMP											
610-70-3000-4120	SAL-P.T./TEMP	20,634.00	21,760.50	5,620.78	34,300.00	36,200.00	1,900.00	5.54%	37,500.00	1,300.00	3.59%
610-71-3060-4120	SAL-P.T./TEMP	1,036.66	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:		21,670.66	21,760.50	5,620.78	34,300.00	36,200.00	1,900.00	5.54%	37,500.00	1,300.00	3.59%
Object: 4138 - MN PAID LEAVE											
610-70-3000-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	4,300.00	4,300.00	0.00%	4,400.00	100.00	2.33%
610-71-3060-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	800.00	800.00	0.00%	800.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	5,100.00	5,100.00	0.00%	5,200.00	100.00	1.96%
Object: 4140 - PENSIONS											
610-70-3000-4140	PENSIONS	109,745.00	-12,511.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4140 - PENSIONS:		109,745.00	-12,511.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4141 - PERA											
610-70-3000-4141	PERA	48,907.06	53,769.43	24,536.68	67,600.00	71,800.00	4,200.00	6.21%	74,900.00	3,100.00	4.32%
610-70-3030-4141	PERA	5,183.05	6,122.15	1,931.77	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4141	PERA	5,364.94	9,790.19	4,591.86	11,100.00	13,100.00	2,000.00	18.02%	13,800.00	700.00	5.34%
610-72-3040-4141	PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4141 - PERA:		59,455.05	69,681.77	31,060.31	78,700.00	84,900.00	6,200.00	7.88%	88,700.00	3,800.00	4.48%
Object: 4142 - FICA											
610-70-3000-4142	FICA	47,024.84	51,859.44	22,944.71	68,700.00	73,400.00	4,700.00	6.84%	76,600.00	3,200.00	4.36%
610-70-3030-4142	FICA	4,784.82	5,623.21	1,800.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4142	FICA	5,373.16	9,936.65	4,539.61	11,300.00	13,400.00	2,100.00	18.58%	14,100.00	700.00	5.22%
610-72-3040-4142	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4142 - FICA:		57,182.82	67,419.30	29,284.57	80,000.00	86,800.00	6,800.00	8.50%	90,700.00	3,900.00	4.49%
Object: 4144 - HEALTH INSURANCE											
610-70-3000-4144	HEALTH INSURANCE	96,290.00	103,099.00	52,583.35	126,200.00	137,300.00	11,100.00	8.80%	157,500.00	20,200.00	14.71%

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)	
610-71-3060-4144	HEALTH INSURANCE	16,200.00	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%
	Total Object: 4144 - HEALTH INSURANCE:	112,490.00	127,099.00	63,583.35	152,600.00	166,100.00	13,500.00	8.85%	189,100.00	23,000.00	13.85%
	Object: 4148 - WORKERS COMP										
610-70-3000-4148	WORKERS COMP	20,700.00	24,400.00	13,083.35	31,400.00	25,400.00	-6,000.00	-19.11%	27,300.00	1,900.00	7.48%
610-71-3060-4148	WORKERS COMP	600.00	800.00	416.65	1,000.00	800.00	-200.00	-20.00%	800.00	0.00	0.00%
	Total Object: 4148 - WORKERS COMP:	21,300.00	25,200.00	13,500.00	32,400.00	26,200.00	-6,200.00	-19.14%	28,100.00	1,900.00	7.25%
	Total Category: 4100 - PERSONAL SERVICES:	1,201,797.85	1,248,296.96	545,847.28	1,393,000.00	1,502,800.00	109,800.00	7.88%	1,585,800.00	83,000.00	5.52%
	Category: 4200 - COMMODITIES										
	Object: 4200 - OFFICE SUPPLIES										
610-70-3000-4200	OFFICE SUPPLIES	140.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3035-4200	OFFICE SUPPLIES	0.00	0.00	2,326.21	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4200	OFFICE SUPPLIES	0.00	112.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	140.07	112.86	2,326.21	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4210 - OP SUPPLY-OTHER										
610-70-3000-4210	OP SUPPLY-OTHER	72,394.83	134,736.33	35,540.01	127,200.00	134,200.00	7,000.00	5.50%	134,200.00	0.00	0.00%
610-70-3035-4210	OP SUPPLY-OTHER	0.00	0.00	2,933.43	8,000.00	8,200.00	200.00	2.50%	8,440.00	240.00	2.93%
610-71-3060-4210	OP SUPPLY-OTHER	0.00	0.00	81.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-72-3040-4210	OP SUPPLY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4210 - OP SUPPLY-OTHER:	72,394.83	134,736.33	38,554.59	135,200.00	142,400.00	7,200.00	5.33%	142,640.00	240.00	0.17%
	Object: 4211 - MOTOR FUELS										
610-70-3000-4211	MOTOR FUELS	26,756.19	23,216.92	6,019.68	29,790.00	28,970.00	-820.00	-2.75%	29,260.00	290.00	1.00%
	Total Object: 4211 - MOTOR FUELS:	26,756.19	23,216.92	6,019.68	29,790.00	28,970.00	-820.00	-2.75%	29,260.00	290.00	1.00%
	Object: 4212 - LUB/ADD										
610-70-3000-4212	LUB/ADD	579.51	204.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4212 - LUB/ADD:	579.51	204.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Object: 4216 - FERTILIZER/CHEM										
610-70-3000-4216	FERTILIZER/CHEM	31,928.76	25,672.19	18,646.63	22,950.00	23,520.00	570.00	2.48%	24,210.00	690.00	2.93%
	Total Object: 4216 - FERTILIZER/CHEM:	31,928.76	25,672.19	18,646.63	22,950.00	23,520.00	570.00	2.48%	24,210.00	690.00	2.93%
	Object: 4217 - CLOTHING/UNIFORM										
610-70-3000-4217	CLOTHING/UNIFORM	4,419.60	4,954.42	1,715.86	6,300.00	6,460.00	160.00	2.54%	6,650.00	190.00	2.94%
	Total Object: 4217 - CLOTHING/UNIFORM:	4,419.60	4,954.42	1,715.86	6,300.00	6,460.00	160.00	2.54%	6,650.00	190.00	2.94%
	Object: 4231 - SMALL TOOLS										
610-70-3000-4231	SMALL TOOLS	459.95	1,907.29	2,759.14	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
	Total Object: 4231 - SMALL TOOLS:	459.95	1,907.29	2,759.14	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%

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: 4270 - OP SUP-VEH/EQ-NON- STOCK												
610-70-3000-4270		OP SUP-VEH/EQ	150.87	357.68	94.91	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	357.68	94.91	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4271 - OP SUP-OTHER IMP												
610-70-3000-4271		OP SUP-OTHER IMP	28,583.99	22,685.64	15,906.57	53,000.00	30,000.00	-23,000.00	-43.40%	30,900.00	900.00	3.00%
Total Object: 4271 - OP SUP-OTHER IMP:			28,583.99	22,685.64	15,906.57	53,000.00	30,000.00	-23,000.00	-43.40%	30,900.00	900.00	3.00%
Object: 4272 - OP SUP-BUILDINGS												
610-70-3000-4272		OP SUP-BUILDINGS	0.00	14,206.00	918.26	12,300.00	12,610.00	310.00	2.52%	12,980.00	370.00	2.93%
610-70-3035-4272		OP SUP-BUILDINGS	0.00	0.00	7,305.31	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
Total Object: 4272 - OP SUP-BUILDINGS:			0.00	14,206.00	8,223.57	15,300.00	15,690.00	390.00	2.55%	16,150.00	460.00	2.93%
Object: 4280 - CAPITAL OUTLAY <\$5,000												
610-70-3000-4280		CAPITAL OUTLAY <\$5,000	5,285.10	580.22	0.00	109,270.00	312,000.00	202,730.00	185.53%	327,600.00	15,600.00	5.00%
Budget Detail												
Budget Code		Description	Units	Price	Amount							
2026		UPDATED TO MATCH CIP REPLACEMENT PR	0.00	0.00	312,000.00							
2027 FALL 2025		UPDATE TO CIP METER REPLACEMENT	0.00	0.00	327,600.00							
610-71-3060-4280		CAPITAL OUTLAY <\$5,000	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <\$5,000:			5,285.10	1,880.22	0.00	109,270.00	312,000.00	202,730.00	185.53%	327,600.00	15,600.00	5.00%
Total Category: 4200 - COMMODITIES:			170,698.87	229,934.17	94,247.16	374,810.00	562,120.00	187,310.00	49.97%	580,580.00	18,460.00	3.28%
Category: 4300 - CONTRACTUAL SERVICES												
Object: 4300 - PROF SERVICES												
610-00-9610-4300		PROF SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3000-4300		PROF SERVICES	112,780.84	169,227.33	19,046.49	38,800.00	39,770.00	970.00	2.50%	40,930.00	1,160.00	2.92%
610-71-3060-4300		PROF SERVICES	925.43	10,598.93	3,816.66	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:			113,706.27	179,826.26	22,863.15	39,800.00	39,770.00	-30.00	-0.08%	40,930.00	1,160.00	2.92%
Object: 4301 - ENGINEERING SVS												
610-70-3000-4301		ENGINEERING SVS	119,667.80	44,288.90	44,366.85	72,100.00	73,900.00	1,800.00	2.50%	76,060.00	2,160.00	2.92%
Total Object: 4301 - ENGINEERING SVS:			119,667.80	44,288.90	44,366.85	72,100.00	73,900.00	1,800.00	2.50%	76,060.00	2,160.00	2.92%
Object: 4302 - LEGAL SERVICE												
610-70-3000-4302		LEGAL SERVICE	192.00	3,330.61	972.00	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
Total Object: 4302 - LEGAL SERVICE:			192.00	3,330.61	972.00	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
Object: 4305 - FEES FOR SERVICE												
610-70-3000-4305		FEES FOR SERVICE	58,637.98	49,538.55	4,249.00	51,650.00	52,940.00	1,290.00	2.50%	54,490.00	1,550.00	2.93%
610-70-3035-4305		FEES FOR SERVICE	0.00	0.00	1,713.13	12,000.00	12,300.00	300.00	2.50%	12,660.00	360.00	2.93%
610-71-3060-4305		FEES FOR SERVICE	15,974.95	15,970.95	3,787.00	0.00	4,000.00	4,000.00	0.00%	4,200.00	200.00	5.00%
Total Object: 4305 - FEES FOR SERVICE:			74,612.93	65,509.50	9,749.13	63,650.00	69,240.00	5,590.00	8.78%	71,350.00	2,110.00	3.05%

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: 4309 - CREDIT CARD FEES										
610-71-3060-4309	CREDIT CARD FEES	34,166.03	48,383.54	23,874.07	48,900.00	67,800.00	18,900.00	38.65%	67,800.00	0.00 0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Based on April-June Average	0.00	0.00	67,800.00						
2027 FALL 2025	Maintain 2026 level	0.00	0.00	67,800.00						
Total Object: 4309 - CREDIT CARD FEES:		34,166.03	48,383.54	23,874.07	48,900.00	67,800.00	18,900.00	38.65%	67,800.00	0.00 0.00%
Object: 4310 - COMMUNICATION										
610-70-3000-4310	COMMUNICATION	10,479.57	8,146.47	3,179.30	10,450.00	10,710.00	260.00	2.49%	11,020.00	310.00 2.89%
610-71-3060-4310	COMMUNICATION	0.00	0.00	22.50	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4310 - COMMUNICATION:		10,479.57	8,146.47	3,201.80	10,450.00	10,710.00	260.00	2.49%	11,020.00	310.00 2.89%
Object: 4311 - POSTAGE										
610-70-3000-4311	POSTAGE	7,763.51	2,941.08	0.00	0.00	3,200.00	3,200.00	0.00%	3,300.00	100.00 3.13%
610-71-3060-4311	POSTAGE	24,900.00	25,780.00	10,455.89	25,000.00	33,000.00	8,000.00	32.00%	33,000.00	0.00 0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Infosend June volume with .05 postage incre	0.00	0.00	33,000.00						
2027 FALL 2025	Maintain 2026 level	0.00	0.00	33,000.00						
Total Object: 4311 - POSTAGE:		32,663.51	28,721.08	10,455.89	25,000.00	36,200.00	11,200.00	44.80%	36,300.00	100.00 0.28%
Object: 4321 - DATA PROCESSING										
610-71-3060-4321	DATA PROCESSING	124,594.00	140,211.00	74,992.65	140,200.00	137,500.00	-2,700.00	-1.93%	134,100.00	-3,400.00 -2.47%
Total Object: 4321 - DATA PROCESSING:		124,594.00	140,211.00	74,992.65	140,200.00	137,500.00	-2,700.00	-1.93%	134,100.00	-3,400.00 -2.47%
Object: 4340 - PRINTING										
610-70-3000-4340	PRINTING	0.00	6,147.00	0.00	330.00	6,300.00	5,970.00	1,809.09%	6,500.00	200.00 3.17%
610-71-3060-4340	PRINTING	12,633.00	12,633.00	3,760.79	20,000.00	8,720.00	-11,280.00	-56.40%	8,720.00	0.00 0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Used June 2025 Print Volume from Infosend	0.00	0.00	8,720.00						
2027 FALL 2025	Maintain 2026 level	0.00	0.00	8,720.00						
Total Object: 4340 - PRINTING:		12,633.00	18,780.00	3,760.79	20,330.00	15,020.00	-5,310.00	-26.12%	15,220.00	200.00 1.33%
Object: 4341 - ADVER/PUBLISH										
610-70-3000-4341	ADVER/PUBLISH	0.00	0.00	0.00	540.00	550.00	10.00	1.85%	570.00	20.00 3.64%
Total Object: 4341 - ADVER/PUBLISH:		0.00	0.00	0.00	540.00	550.00	10.00	1.85%	570.00	20.00 3.64%
Object: 4350 - INSURANCE CHARGE										
610-70-3000-4350	INSURANCE CHARGE	11,300.00	17,000.00	7,791.65	18,700.00	70,400.00	51,700.00	276.47%	73,900.00	3,500.00 4.97%

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)	
610-70-3035-4350	INSURANCE CHARGE	0.00	0.00	8,458.35	20,300.00	0.00	-20,300.00	-100.00%	0.00	0.00	0.00%
610-72-3040-4350	INSURANCE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		11,300.00	17,000.00	16,250.00	39,000.00	70,400.00	31,400.00	80.51%	73,900.00	3,500.00	4.97%
Object: 4360 - UTILITIES											
610-70-3000-4360	UTILITIES	454,272.71	384,993.29	124,798.65	456,550.00	467,960.00	11,410.00	2.50%	481,660.00	13,700.00	2.93%
610-70-3035-4360	UTILITIES	0.00	0.00	4,688.60	56,300.00	57,710.00	1,410.00	2.50%	59,400.00	1,690.00	2.93%
Total Object: 4360 - UTILITIES:		454,272.71	384,993.29	129,487.25	512,850.00	525,670.00	12,820.00	2.50%	541,060.00	15,390.00	2.93%
Object: 4370 - MAINT-REPAIR/EQ											
610-70-3000-4370	MAINT-REPAIR/EQ	0.00	1,240.66	0.00	5,000.00	5,130.00	130.00	2.60%	5,280.00	150.00	2.92%
610-70-3035-4370	MAINT-REPAIR/EQ	0.00	0.00	0.00	15,000.00	15,380.00	380.00	2.53%	15,830.00	450.00	2.93%
Total Object: 4370 - MAINT-REPAIR/EQ:		0.00	1,240.66	0.00	20,000.00	20,510.00	510.00	2.55%	21,110.00	600.00	2.93%
Object: 4371 - MAINT-REPAIR/OTH											
610-70-3000-4371	MAINT-REPAIR/OTH	95,826.94	267,439.94	65,029.94	180,000.00	184,500.00	4,500.00	2.50%	189,900.00	5,400.00	2.93%
Total Object: 4371 - MAINT-REPAIR/OTH:		95,826.94	267,439.94	65,029.94	180,000.00	184,500.00	4,500.00	2.50%	189,900.00	5,400.00	2.93%
Object: 4372 - MAINT-REPAIR/BLD											
610-70-3000-4372	MAINT-REPAIR/BLD	46,802.15	6,859.87	3,183.25	18,900.00	19,370.00	470.00	2.49%	19,940.00	570.00	2.94%
610-70-3035-4372	MAINT-REPAIR/BLD	0.00	0.00	329.59	22,500.00	23,060.00	560.00	2.49%	23,740.00	680.00	2.95%
Total Object: 4372 - MAINT-REPAIR/BLD:		46,802.15	6,859.87	3,512.84	41,400.00	42,430.00	1,030.00	2.49%	43,680.00	1,250.00	2.95%
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
610-70-3000-4373	BUILDING MAINTENANCE LABO	0.00	41,925.00	0.00	0.00	3,600.00	3,600.00	0.00%	3,800.00	200.00	5.56%
610-70-3035-4373	BUILDING MAINTENANCE LABO	0.00	0.00	14,208.35	37,500.00	37,000.00	-500.00	-1.33%	38,200.00	1,200.00	3.24%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		0.00	41,925.00	14,208.35	37,500.00	40,600.00	3,100.00	8.27%	42,000.00	1,400.00	3.45%
Object: 4375 - CHARGE-FLEET MNT											
610-70-3000-4375	CHARGE-FLEET MNT	76,315.85	69,807.89	16,696.09	71,100.00	78,900.00	7,800.00	10.97%	82,850.00	3,950.00	5.01%
Total Object: 4375 - CHARGE-FLEET MNT:		76,315.85	69,807.89	16,696.09	71,100.00	78,900.00	7,800.00	10.97%	82,850.00	3,950.00	5.01%
Object: 4380 - RENTAL/LEASE											
610-70-3000-4380	RENTAL/LEASE	17,264.84	7,590.00	0.00	8,500.00	8,710.00	210.00	2.47%	8,970.00	260.00	2.99%
610-70-3035-4380	RENTAL/LEASE	0.00	0.00	3,889.19	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
Total Object: 4380 - RENTAL/LEASE:		17,264.84	7,590.00	3,889.19	11,500.00	11,790.00	290.00	2.52%	12,140.00	350.00	2.97%
Object: 4401 - DUES & SUBS											
610-70-3000-4401	DUES & SUBS	2,747.10	2,939.97	2,875.97	2,860.00	2,930.00	70.00	2.45%	3,020.00	90.00	3.07%
Total Object: 4401 - DUES & SUBS:		2,747.10	2,939.97	2,875.97	2,860.00	2,930.00	70.00	2.45%	3,020.00	90.00	3.07%
Object: 4403 - TRAVEL/TRAIN/CON											
610-70-3000-4403	TRAVEL/TRAIN/CON	12,774.51	7,335.94	5,338.56	19,400.00	19,890.00	490.00	2.53%	20,470.00	580.00	2.92%
610-71-3060-4403	TRAVEL/TRAIN/CON	0.00	0.00	1,315.87	0.00	3,100.00	3,100.00	0.00%	3,200.00	100.00	3.23%
Total Object: 4403 - TRAVEL/TRAIN/CON:		12,774.51	7,335.94	6,654.43	19,400.00	22,990.00	3,590.00	18.51%	23,670.00	680.00	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)	
Object: 4405 - CLEAN/WASTE REMV											
610-70-3000-4405	CLEAN/WASTE REMV	4,834.14	11,267.40	162.00	9,000.00	9,230.00	230.00	2.56%	9,500.00	270.00	2.93%
610-70-3035-4405	CLEAN/WASTE REMV	0.00	0.00	8,864.33	15,000.00	15,380.00	380.00	2.53%	15,830.00	450.00	2.93%
Total Object: 4405 - CLEAN/WASTE REMV:		4,834.14	11,267.40	9,026.33	24,000.00	24,610.00	610.00	2.54%	25,330.00	720.00	2.93%
Object: 4434 - SPECIAL EVENTS											
610-70-3000-4434	SPECIAL EVENTS	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4434 - SPECIAL EVENTS:		0.00	1,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4438 - PRO/MISC RESALE											
610-70-3000-4438	PRO/MISC RESALE	181,451.57	53,994.65	0.00	148,000.00	152,151.00	4,151.00	2.80%	156,140.00	3,989.00	2.62%
Total Object: 4438 - PRO/MISC RESALE:		181,451.57	53,994.65	0.00	148,000.00	152,151.00	4,151.00	2.80%	156,140.00	3,989.00	2.62%
Object: 4449 - OTHER CONTRACT											
610-70-3000-4449	OTHER CONTRACT	53,091.52	35,385.97	11,812.04	109,300.00	112,030.00	2,730.00	2.50%	115,310.00	3,280.00	2.93%
Total Object: 4449 - OTHER CONTRACT:		53,091.52	35,385.97	11,812.04	109,300.00	112,030.00	2,730.00	2.50%	115,310.00	3,280.00	2.93%
Total Category: 4300 - CONTRACTUAL SERVICES:		1,479,396.44	1,446,177.94	473,678.76	1,639,730.00	1,742,101.00	102,371.00	6.24%	1,785,420.00	43,319.00	2.49%
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
610-70-3000-4530	MACH & EQUIPMENT	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00%	147,000.00	82,000.00	126.15%
Budget Notes											
Budget Code		Description									
2026		air compressor 40,000									
		Hotsy trailer 25,000									
2027 FALL 2025		73,500 for unit 1502									
		73,500 for unit 1508									
Total Object: 4530 - MACH & EQUIPMENT:		0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00%	147,000.00	82,000.00	126.15%
Object: 4550 - PROJECT-CONTRACT											
610-00-7261-4550	PROJECT-CONTRACT	0.00	0.00	876,967.12	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-00-7270-4550	PROJECT-CONTRACT	0.00	0.00	165,585.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4550 - PROJECT-CONTRACT:		0.00	0.00	1,042,552.12	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4551 - PROJECT-ENGINEER											
610-00-7261-4551	PROJECT-ENGINEER	0.00	0.00	63,022.76	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-00-7270-4551	PROJECT-ENGINEER	0.00	0.00	14,739.84	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4551	PROJECT-ENGINEER	0.00	0.00	6,336.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4551 - PROJECT-ENGINEER:		0.00	0.00	84,098.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4552 - PROJECT-LEGAL											
610-00-7270-4552	PROJECT-LEGAL	0.00	0.00	1,972.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4552 - PROJECT-LEGAL:		0.00	0.00	1,972.50	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)	
Object: 4554 - PROJECT-ROW/EASE										
610-71-3000-4554 PROJECT-ROW/EASE	1,188.24	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4554 - PROJECT-ROW/EASE:	1,188.24	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4559 - PROJECT-OTHER										
610-00-7261-4559 PROJECT-OTHER	0.00	0.00	216,398.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4559 - PROJECT-OTHER:	0.00	0.00	216,398.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	1,188.24	0.00	1,345,021.62	0.00	65,000.00	65,000.00	0.00%	147,000.00	82,000.00	126.15%
Category: 4600 - OTHER FINANCING USES										
Object: 4610 - INTEREST										
610-00-9610-4610 INTEREST	0.00	247,935.00	426,928.33	0.00	355,500.00	355,500.00	0.00%	343,400.00	-12,100.00	-3.40%
Total Object: 4610 - INTEREST:	0.00	247,935.00	426,928.33	0.00	355,500.00	355,500.00	0.00%	343,400.00	-12,100.00	-3.40%
Object: 4621 - BOND ISSUANCE COSTS										
610-00-9610-4621 Bond Issuance Costs	0.00	80,070.95	49,501.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4621 - BOND ISSUANCE COSTS:	0.00	80,070.95	49,501.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	0.00	328,005.95	476,429.58	0.00	355,500.00	355,500.00	0.00%	343,400.00	-12,100.00	-3.40%
Category: 4720 - DEPRECIATION										
Object: 4720 - DEPRECIATION-CONTRIBUTED										
610-00-9610-4720 DEPRECIATION-CONTRIBUTED	1,099,785.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4720 - DEPRECIATION-CONTRIBUTED:	1,099,785.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4721 - DEPRECIATION-PURCHASED										
610-00-9610-4721 DEPRECIATION-PURCHASED	1,743,446.91	4,529,405.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4721 - DEPRECIATION-PURCHASED:	1,743,446.91	4,529,405.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	2,843,232.11	4,529,405.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4999 - TRANSFERS OUT										
Object: 4700 - TRANSFERS OUT										
610-70-9610-4700 TRANSFERS OUT	953,492.96	635,032.07	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Object: 4700 - TRANSFERS OUT:	953,492.96	635,032.07	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Category: 4999 - TRANSFERS OUT:	953,492.96	635,032.07	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Expense:	6,649,806.47	8,416,852.97	3,022,661.90	3,617,390.00	4,443,671.00	826,281.00	22.84%	4,664,800.00	221,129.00	4.98%
Total Fund: 610 - WATER OPERATING:	15,059,881.38	3,836,579.85	-1,990,252.65	634,110.00	603,160.00	-30,950.00	-4.88%	1,131,368.00	528,208.00	87.57%
Report Total:	15,059,881.38	3,836,579.85	-1,990,252.65	634,110.00	603,160.00	-30,950.00	-4.88%	1,131,368.00	528,208.00	87.57%

				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)	
Fund: 610 - WATER OPERATING										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
3339 - OTHER MN AID	42,754.53	110,131.28	29,207.41	98,000.00	232,200.00	134,200.00	136.94%	243,000.00	10,800.00	4.65%
3359 - OTHER GOV AID	24,298.50	14,579.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	67,053.03	124,710.38	29,207.41	98,000.00	232,200.00	134,200.00	136.94%	243,000.00	10,800.00	4.65%
Category: 3400 - CHARGES FOR SERVICES										
3519 - OTHER CHARGE SVS	31,600.00	31,050.00	12,490.78	30,000.00	36,000.00	6,000.00	20.00%	36,576.00	576.00	1.60%
3525 - CREDIT CARD RECOVER	0.00	0.00	27,185.63	0.00	30,780.00	30,780.00	0.00%	30,780.00	0.00	0.00%
3549 - MISC PUBLIC WORK	10,774.30	302.59	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	42,374.30	31,352.59	39,676.41	30,000.00	66,780.00	36,780.00	122.60%	67,356.00	576.00	0.86%
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES										
3720 - WATER SALES	3,910,509.57	3,281,668.53	698,313.74	3,874,152.00	4,427,000.00	552,848.00	14.27%	5,161,882.00	734,882.00	16.60%
3723 - WATER METER SALE	139,133.00	149,310.00	47,445.00	148,600.00	152,151.00	3,551.00	2.39%	156,140.00	3,989.00	2.62%
3727 - PENALTIES-UTIL	31,250.26	47,820.78	7,018.93	33,000.00	41,000.00	8,000.00	24.24%	47,150.00	6,150.00	15.00%
3739 - MISC UTIL	46,713.07	24,502.80	6,508.00	10,000.00	32,000.00	22,000.00	220.00%	32,320.00	320.00	1.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	4,127,605.90	3,503,302.11	759,285.67	4,065,752.00	4,652,151.00	586,399.00	14.42%	5,397,492.00	745,341.00	16.02%
Category: 3809 - INVESTMENT INTEREST										
3808 - BOND INVESTMENT INTEREST	0.00	318,595.40	30,624.34	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3810 - INVEST INTEREST	440,953.62	438,290.39	173,615.42	53,748.00	93,700.00	39,952.00	74.33%	86,300.00	-7,400.00	-7.90%
Total Category: 3809 - INVESTMENT INTEREST:	440,953.62	756,885.79	204,239.76	53,748.00	93,700.00	39,952.00	74.33%	86,300.00	-7,400.00	-7.90%
Category: 3812 - MISCELLANEOUS										
3814 - RENTAL INCOME	2,700.00	1,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	1,380.00	8,963.95	0.00	2,000.00	2,000.00	0.00	0.00%	2,020.00	20.00	1.00%
3829 - MISC - OTHER	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	4,080.00	10,163.95	0.00	4,000.00	2,000.00	-2,000.00	-50.00%	2,020.00	20.00	1.00%
Category: 3999 - TRANSFERS IN										
3900 - CAPITAL CONTRIBUTIONS	17,027,621.00	7,827,018.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:	17,027,621.00	7,827,018.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	21,709,687.85	12,253,432.82	1,032,409.25	4,251,500.00	5,046,831.00	795,331.00	18.71%	5,796,168.00	749,337.00	14.85%
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	736,947.69	833,686.37	373,407.68	912,500.00	983,700.00	71,200.00	7.80%	1,028,400.00	44,700.00	4.54%
4110 - OVERTIME F. T.	83,006.63	115,961.02	29,390.59	72,100.00	76,400.00	4,300.00	5.96%	79,100.00	2,700.00	3.53%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	0.00	30,400.00	37,400.00	7,000.00	23.03%	39,000.00	1,600.00	4.28%

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)	
4120 - SAL-P.T./TEMP	21,670.66	21,760.50	5,620.78	34,300.00	36,200.00	1,900.00	5.54%	37,500.00	1,300.00	3.59%
4138 - MN PAID LEAVE	0.00	0.00	0.00	0.00	5,100.00	5,100.00	0.00%	5,200.00	100.00	1.96%
4140 - PENSIONS	109,745.00	-12,511.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4141 - PERA	59,455.05	69,681.77	31,060.31	78,700.00	84,900.00	6,200.00	7.88%	88,700.00	3,800.00	4.48%
4142 - FICA	57,182.82	67,419.30	29,284.57	80,000.00	86,800.00	6,800.00	8.50%	90,700.00	3,900.00	4.49%
4144 - HEALTH INSURANCE	112,490.00	127,099.00	63,583.35	152,600.00	166,100.00	13,500.00	8.85%	189,100.00	23,000.00	13.85%
4148 - WORKERS COMP	21,300.00	25,200.00	13,500.00	32,400.00	26,200.00	-6,200.00	-19.14%	28,100.00	1,900.00	7.25%
Total Category: 4100 - PERSONAL SERVICES:	1,201,797.85	1,248,296.96	545,847.28	1,393,000.00	1,502,800.00	109,800.00	7.88%	1,585,800.00	83,000.00	5.52%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	140.07	112.86	2,326.21	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	72,394.83	134,736.33	38,554.59	135,200.00	142,400.00	7,200.00	5.33%	142,640.00	240.00	0.17%
4211 - MOTOR FUELS	26,756.19	23,216.92	6,019.68	29,790.00	28,970.00	-820.00	-2.75%	29,260.00	290.00	1.00%
4212 - LUB/ADD	579.51	204.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4216 - FERTILIZER/CHEM	31,928.76	25,672.19	18,646.63	22,950.00	23,520.00	570.00	2.48%	24,210.00	690.00	2.93%
4217 - CLOTHING/UNIFORM	4,419.60	4,954.42	1,715.86	6,300.00	6,460.00	160.00	2.54%	6,650.00	190.00	2.94%
4231 - SMALL TOOLS	459.95	1,907.29	2,759.14	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00	2.92%
4270 - OP SUP-VEH/EQ-NON- STOCK	150.87	357.68	94.91	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4271 - OP SUP-OTHER IMP	28,583.99	22,685.64	15,906.57	53,000.00	30,000.00	-23,000.00	-43.40%	30,900.00	900.00	3.00%
4272 - OP SUP-BUILDINGS	0.00	14,206.00	8,223.57	15,300.00	15,690.00	390.00	2.55%	16,150.00	460.00	2.93%
4280 - CAPITAL OUTLAY <\$5,000	5,285.10	1,880.22	0.00	109,270.00	312,000.00	202,730.00	185.53%	327,600.00	15,600.00	5.00%
Total Category: 4200 - COMMODITIES:	170,698.87	229,934.17	94,247.16	374,810.00	562,120.00	187,310.00	49.97%	580,580.00	18,460.00	3.28%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	113,706.27	179,826.26	22,863.15	39,800.00	39,770.00	-30.00	-0.08%	40,930.00	1,160.00	2.92%
4301 - ENGINEERING SVS	119,667.80	44,288.90	44,366.85	72,100.00	73,900.00	1,800.00	2.50%	76,060.00	2,160.00	2.92%
4302 - LEGAL SERVICE	192.00	3,330.61	972.00	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
4305 - FEES FOR SERVICE	74,612.93	65,509.50	9,749.13	63,650.00	69,240.00	5,590.00	8.78%	71,350.00	2,110.00	3.05%
4309 - CREDIT CARD FEES	34,166.03	48,383.54	23,874.07	48,900.00	67,800.00	18,900.00	38.65%	67,800.00	0.00	0.00%
4310 - COMMUNICATION	10,479.57	8,146.47	3,201.80	10,450.00	10,710.00	260.00	2.49%	11,020.00	310.00	2.89%
4311 - POSTAGE	32,663.51	28,721.08	10,455.89	25,000.00	36,200.00	11,200.00	44.80%	36,300.00	100.00	0.28%
4321 - DATA PROCESSING	124,594.00	140,211.00	74,992.65	140,200.00	137,500.00	-2,700.00	-1.93%	134,100.00	-3,400.00	-2.47%
4340 - PRINTING	12,633.00	18,780.00	3,760.79	20,330.00	15,020.00	-5,310.00	-26.12%	15,220.00	200.00	1.33%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	540.00	550.00	10.00	1.85%	570.00	20.00	3.64%
4350 - INSURANCE CHARGE	11,300.00	17,000.00	16,250.00	39,000.00	70,400.00	31,400.00	80.51%	73,900.00	3,500.00	4.97%
4360 - UTILITIES	454,272.71	384,993.29	129,487.25	512,850.00	525,670.00	12,820.00	2.50%	541,060.00	15,390.00	2.93%
4370 - MAINT-REPAIR/EQ	0.00	1,240.66	0.00	20,000.00	20,510.00	510.00	2.55%	21,110.00	600.00	2.93%
4371 - MAINT-REPAIR/OTH	95,826.94	267,439.94	65,029.94	180,000.00	184,500.00	4,500.00	2.50%	189,900.00	5,400.00	2.93%
4372 - MAINT-REPAIR/BLD	46,802.15	6,859.87	3,512.84	41,400.00	42,430.00	1,030.00	2.49%	43,680.00	1,250.00	2.95%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	41,925.00	14,208.35	37,500.00	40,600.00	3,100.00	8.27%	42,000.00	1,400.00	3.45%
4375 - CHARGE-FLEET MNT	76,315.85	69,807.89	16,696.09	71,100.00	78,900.00	7,800.00	10.97%	82,850.00	3,950.00	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)	
4380 - RENTAL/LEASE	17,264.84	7,590.00	3,889.19	11,500.00	11,790.00	290.00	2.52%	12,140.00	350.00	2.97%
4401 - DUES & SUBS	2,747.10	2,939.97	2,875.97	2,860.00	2,930.00	70.00	2.45%	3,020.00	90.00	3.07%
4403 - TRAVEL/TRAIN/CON	12,774.51	7,335.94	6,654.43	19,400.00	22,990.00	3,590.00	18.51%	23,670.00	680.00	2.96%
4405 - CLEAN/WASTE REMV	4,834.14	11,267.40	9,026.33	24,000.00	24,610.00	610.00	2.54%	25,330.00	720.00	2.93%
4434 - SPECIAL EVENTS	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4438 - PRO/MISC RESALE	181,451.57	53,994.65	0.00	148,000.00	152,151.00	4,151.00	2.80%	156,140.00	3,989.00	2.62%
4449 - OTHER CONTRACT	53,091.52	35,385.97	11,812.04	109,300.00	112,030.00	2,730.00	2.50%	115,310.00	3,280.00	2.93%
Total Category: 4300 - CONTRACTUAL SERVICES:	1,479,396.44	1,446,177.94	473,678.76	1,639,730.00	1,742,101.00	102,371.00	6.24%	1,785,420.00	43,319.00	2.49%
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00%	147,000.00	82,000.00	126.15%
4550 - PROJECT-CONTRACT	0.00	0.00	1,042,552.12	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4551 - PROJECT-ENGINEER	0.00	0.00	84,098.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4552 - PROJECT-LEGAL	0.00	0.00	1,972.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4554 - PROJECT-ROW/EASE	1,188.24	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4559 - PROJECT-OTHER	0.00	0.00	216,398.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	1,188.24	0.00	1,345,021.62	0.00	65,000.00	65,000.00	0.00%	147,000.00	82,000.00	126.15%
Category: 4600 - OTHER FINANCING USES										
4610 - INTEREST	0.00	247,935.00	426,928.33	0.00	355,500.00	355,500.00	0.00%	343,400.00	-12,100.00	-3.40%
4621 - BOND ISSUANCE COSTS	0.00	80,070.95	49,501.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	0.00	328,005.95	476,429.58	0.00	355,500.00	355,500.00	0.00%	343,400.00	-12,100.00	-3.40%
Category: 4720 - DEPRECIATION										
4720 - DEPRECIATION-CONTRIBUTED	1,099,785.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4721 - DEPRECIATION-PURCHASED	1,743,446.91	4,529,405.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	2,843,232.11	4,529,405.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	953,492.96	635,032.07	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Category: 4999 - TRANSFERS OUT:	953,492.96	635,032.07	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Expense:	6,649,806.47	8,416,852.97	3,022,661.90	3,617,390.00	4,443,671.00	826,281.00	22.84%	4,664,800.00	221,129.00	4.98%
Total Fund: 610 - WATER OPERATING:	15,059,881.38	3,836,579.85	-1,990,252.65	634,110.00	603,160.00	-30,950.00	-4.88%	1,131,368.00	528,208.00	87.57%
Report Total:	15,059,881.38	3,836,579.85	-1,990,252.65	634,110.00	603,160.00	-30,950.00	-4.88%	1,131,368.00	528,208.00	87.57%

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							
610 - WATER OPERATING	15,059,881.38	3,836,579.85	-1,990,252.65	634,110.00	603,160.00	-30,950.00	-4.88%	1,131,368.00	528,208.00	87.57%
Report Total:	15,059,881.38	3,836,579.85	-1,990,252.65	634,110.00	603,160.00	-30,950.00	-4.88%	1,131,368.00	528,208.00	87.57%

Budget Comparison Report

Account Detail

	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)	
Account Number										
Fund: 620 - SEWER OPERATING										
Revenue										
Category: 3030 - SPECIAL ASSESSMENTS										
Object: 3044 - MISC PEN & INT										
620-00-9620-3044 MISC PEN & INT	2,953.32	2,158.29	0.00	2,500.00	3,000.00	500.00	20.00%	3,000.00	0.00	0.00%
Total Object: 3044 - MISC PEN & INT:	2,953.32	2,158.29	0.00	2,500.00	3,000.00	500.00	20.00%	3,000.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	2,953.32	2,158.29	0.00	2,500.00	3,000.00	500.00	20.00%	3,000.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES										
Object: 3525 - CREDIT CARD RECOVER										
620-81-3160-3525 CREDIT CARD RECOVER	0.00	0.00	0.00	0.00	32,940.00	32,940.00	0.00%	32,940.00	0.00	0.00%
Total Object: 3525 - CREDIT CARD RECOVER:	0.00	0.00	0.00	0.00	32,940.00	32,940.00	0.00%	32,940.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	0.00	0.00	0.00	0.00	32,940.00	32,940.00	0.00%	32,940.00	0.00	0.00%
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES										
Object: 3724 - SEWER SERVICE										
620-00-9620-3724 SEWER SERVICE	3,573,621.28	3,930,684.58	1,457,937.84	4,140,870.00	4,577,000.00	436,130.00	10.53%	4,924,852.00	347,852.00	7.60%
Total Object: 3724 - SEWER SERVICE:	3,573,621.28	3,930,684.58	1,457,937.84	4,140,870.00	4,577,000.00	436,130.00	10.53%	4,924,852.00	347,852.00	7.60%
Object: 3727 - PENALTIES-UTIL										
620-00-9620-3727 PENALTIES-UTIL	26,835.02	47,155.79	5,393.24	30,000.00	40,000.00	10,000.00	33.33%	40,000.00	0.00	0.00%
Total Object: 3727 - PENALTIES-UTIL:	26,835.02	47,155.79	5,393.24	30,000.00	40,000.00	10,000.00	33.33%	40,000.00	0.00	0.00%
Object: 3739 - MISC UTIL										
620-00-9620-3739 MISC UTIL	-37,915.00	0.00	0.00	15,000.00	14,000.00	-1,000.00	-6.67%	0.00	-14,000.00	-100.00%
620-80-3100-3739 MISC UTIL	8,821.75	10,784.90	3,404.45	0.00	0.00	0.00	0.00%	14,000.00	14,000.00	0.00%
Total Object: 3739 - MISC UTIL:	-29,093.25	10,784.90	3,404.45	15,000.00	14,000.00	-1,000.00	-6.67%	14,000.00	0.00	0.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	3,571,363.05	3,988,625.27	1,466,735.53	4,185,870.00	4,631,000.00	445,130.00	10.63%	4,978,852.00	347,852.00	7.51%
Category: 3809 - INVESTMENT INTEREST										
Object: 3809 - INTERFUND INTRST										
620-00-9620-3809 INTERFUND INTRST	23,350.00	21,250.00	0.00	19,200.00	17,050.00	-2,150.00	-11.20%	14,950.00	-2,100.00	-12.32%
Total Object: 3809 - INTERFUND INTRST:	23,350.00	21,250.00	0.00	19,200.00	17,050.00	-2,150.00	-11.20%	14,950.00	-2,100.00	-12.32%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Budget	to Parent	%		Budget	to Comparison	%	
				2025	2026	Increase /		2027	1 Budget		
				2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
Account Number	2023	2024	2025	Parent Budget							
	Total Activity	Total Activity	YTD Activity								
			Through May								
Object: 3810 - INVEST INTEREST											
620-00-9620-3810	INVEST INTEREST	151,663.52	163,883.24	93,624.61	37,000.00	34,900.00	-2,100.00	-5.68%	34,800.00	-100.00	-0.29%
Total Object: 3810 - INVEST INTEREST:		151,663.52	163,883.24	93,624.61	37,000.00	34,900.00	-2,100.00	-5.68%	34,800.00	-100.00	-0.29%
Total Category: 3809 - INVESTMENT INTEREST:		175,013.52	185,133.24	93,624.61	56,200.00	51,950.00	-4,250.00	-7.56%	49,750.00	-2,200.00	-4.23%
Category: 3812 - MISCELLANEOUS											
Object: 3813 - SALE OF GOODS											
620-00-9620-3813	SALE OF GOODS	0.00	0.00	4,773.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3813 - SALE OF GOODS:		0.00	0.00	4,773.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 3816 - REFUND & REIMBRS											
620-80-3100-3816	REFUND & REIMBRS	0.00	0.00	9,568.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3816 - REFUND & REIMBRS:		0.00	0.00	9,568.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		0.00	0.00	14,342.69	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
Object: 3900 - CAPITAL CONTRIBUTIONS											
620-00-9620-3900	CAPITAL CONTRIBUTIONS	5,667,834.00	3,409,406.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3900 - CAPITAL CONTRIBUTIONS:		5,667,834.00	3,409,406.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		5,667,834.00	3,409,406.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		9,417,163.89	7,585,322.80	1,574,702.83	4,244,570.00	4,718,890.00	474,320.00	11.17%	5,064,542.00	345,652.00	7.32%
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
620-80-3100-4100	SALARY-FULL TIME	111,181.65	153,765.96	52,298.27	208,600.00	223,100.00	14,500.00	6.95%	231,125.00	8,025.00	3.60%
620-81-3160-4100	SALARY-FULL TIME	70,506.53	94,207.43	60,004.14	148,600.00	175,200.00	26,600.00	17.90%	183,800.00	8,600.00	4.91%
Total Object: 4100 - SALARY-FULL TIME:		181,688.18	247,973.39	112,302.41	357,200.00	398,300.00	41,100.00	11.51%	414,925.00	16,625.00	4.17%
Object: 4110 - OVERTIME F. T.											
620-80-3100-4110	OVERTIME F. T.	2,724.67	2,322.41	574.68	3,500.00	3,700.00	200.00	5.71%	3,800.00	100.00	2.70%
Total Object: 4110 - OVERTIME F. T.:		2,724.67	2,322.41	574.68	3,500.00	3,700.00	200.00	5.71%	3,800.00	100.00	2.70%
Object: 4115 - REGULAR-P/T REG STATUS											
620-80-3100-4115	REGULAR-P/T REG STATUS	0.00	0.00	0.00	10,100.00	12,500.00	2,400.00	23.76%	12,950.00	450.00	3.60%
Total Object: 4115 - REGULAR-P/T REG STATUS:		0.00	0.00	0.00	10,100.00	12,500.00	2,400.00	23.76%	12,950.00	450.00	3.60%
Object: 4120 - SAL-P.T./TEMP											
620-80-3100-4120	SAL-P.T./TEMP	0.00	0.00	1,873.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		0.00	0.00	1,873.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4138 - MN PAID LEAVE											
620-80-3100-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,100.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
		2023	2024	2025	Parent Budget	Budget	%	Budget	to Comparison	%
Account Number		Total Activity	Total Activity	YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)	2027 FALL 2025	Increase / (Decrease)	
620-81-3160-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	800.00	800.00	0.00%	800.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		0.00	0.00	0.00	0.00	1,900.00	1,900.00	0.00%	1,900.00	0.00%
Object: 4140 - PENSIONS										
620-80-3100-4140	PENSIONS	-6,690.00	-3,336.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4140 - PENSIONS:		-6,690.00	-3,336.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 4141 - PERA										
620-80-3100-4141	PERA	9,507.07	11,121.54	4,084.69	16,700.00	17,900.00	1,200.00	7.19%	14,225.00	-20.53%
620-81-3160-4141	PERA	5,286.39	7,100.95	4,591.44	11,100.00	13,100.00	2,000.00	18.02%	13,800.00	700.00
Total Object: 4141 - PERA:		14,793.46	18,222.49	8,676.13	27,800.00	31,000.00	3,200.00	11.51%	28,025.00	-2,975.00
Object: 4142 - FICA										
620-80-3100-4142	FICA	8,996.94	10,762.30	4,058.35	16,900.00	18,400.00	1,500.00	8.88%	16,300.00	-2,100.00
620-81-3160-4142	FICA	5,292.62	6,987.03	4,538.50	11,300.00	13,400.00	2,100.00	18.58%	14,100.00	700.00
Total Object: 4142 - FICA:		14,289.56	17,749.33	8,596.85	28,200.00	31,800.00	3,600.00	12.77%	30,400.00	-1,400.00
Object: 4144 - HEALTH INSURANCE										
620-80-3100-4144	HEALTH INSURANCE	25,221.00	30,544.00	13,729.15	32,950.00	35,950.00	3,000.00	9.10%	32,200.00	-3,750.00
620-81-3160-4144	HEALTH INSURANCE	16,200.00	24,000.00	11,000.00	26,400.00	28,800.00	2,400.00	9.09%	31,600.00	2,800.00
Total Object: 4144 - HEALTH INSURANCE:		41,421.00	54,544.00	24,729.15	59,350.00	64,750.00	5,400.00	9.10%	63,800.00	-950.00
Object: 4148 - WORKERS COMP										
620-80-3100-4148	WORKERS COMP	4,500.00	5,500.00	3,083.35	7,400.00	6,100.00	-1,300.00	-17.57%	6,200.00	100.00
620-81-3160-4148	WORKERS COMP	600.00	800.00	416.65	1,000.00	800.00	-200.00	-20.00%	800.00	0.00
Total Object: 4148 - WORKERS COMP:		5,100.00	6,300.00	3,500.00	8,400.00	6,900.00	-1,500.00	-17.86%	7,000.00	100.00
Total Category: 4100 - PERSONAL SERVICES:		253,326.87	343,775.62	160,252.80	494,550.00	550,850.00	56,300.00	11.38%	562,800.00	11,950.00
Category: 4200 - COMMODITIES										
Object: 4200 - OFFICE SUPPLIES										
620-81-3160-4200	OFFICE SUPPLIES	0.00	112.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:		0.00	112.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Object: 4210 - OP SUPPLY-OTHER										
620-80-3100-4210	OP SUPPLY-OTHER	5,454.85	13,140.29	6,080.37	4,000.00	4,100.00	100.00	2.50%	4,220.00	120.00
620-80-3135-4210	OP SUPPLY-OTHER	0.00	0.00	0.00	2,000.00	2,050.00	50.00	2.50%	2,110.00	60.00
620-81-3160-4210	OP SUPPLY-OTHER	0.00	0.00	81.54	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		5,454.85	13,140.29	6,161.91	6,000.00	6,150.00	150.00	2.50%	6,330.00	180.00
Object: 4211 - MOTOR FUELS										
620-80-3100-4211	MOTOR FUELS	6,019.23	5,001.94	1,019.64	6,860.00	6,660.00	-200.00	-2.92%	6,730.00	70.00
Total Object: 4211 - MOTOR FUELS:		6,019.23	5,001.94	1,019.64	6,860.00	6,660.00	-200.00	-2.92%	6,730.00	70.00

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent	%		Budget	to Comparison	%
				2025	2026	Increase /		2027	1 Budget	
				2025	2026	(Decrease)		2027 FALL 2025	Increase /	
									(Decrease)	
Account Number	2023	2024	2025	Parent Budget						
	Total Activity	Total Activity	YTD Activity Through May	2025	2026	Increase /		2027	1 Budget	
				2025	2026	(Decrease)		2027 FALL 2025	Increase /	
Object: 4216 - FERTILIZER/CHEM										
620-80-3100-4216	FERTILIZER/CHEM	625.23	1,434.65	0.00	3,600.00	3,690.00	90.00	2.50%	3,800.00	110.00 2.98%
Total Object: 4216 - FERTILIZER/CHEM:		625.23	1,434.65	0.00	3,600.00	3,690.00	90.00	2.50%	3,800.00	110.00 2.98%
Object: 4217 - CLOTHING/UNIFORM										
620-80-3100-4217	CLOTHING/UNIFORM	354.06	697.14	0.00	1,350.00	1,380.00	30.00	2.22%	1,420.00	40.00 2.90%
Total Object: 4217 - CLOTHING/UNIFORM:		354.06	697.14	0.00	1,350.00	1,380.00	30.00	2.22%	1,420.00	40.00 2.90%
Object: 4231 - SMALL TOOLS										
620-80-3100-4231	SMALL TOOLS	710.65	0.00	3,380.23	1,000.00	1,030.00	30.00	3.00%	1,060.00	30.00 2.91%
Total Object: 4231 - SMALL TOOLS:		710.65	0.00	3,380.23	1,000.00	1,030.00	30.00	3.00%	1,060.00	30.00 2.91%
Object: 4271 - OP SUP-OTHER IMP										
620-80-3100-4271	OP SUP-OTHER IMP	0.00	417.87	722.01	2,580.00	2,640.00	60.00	2.33%	2,720.00	80.00 3.03%
Total Object: 4271 - OP SUP-OTHER IMP:		0.00	417.87	722.01	2,580.00	2,640.00	60.00	2.33%	2,720.00	80.00 3.03%
Object: 4272 - OP SUP-BUILDINGS										
620-80-3135-4272	OP SUP-BUILDINGS	0.00	0.00	0.00	800.00	820.00	20.00	2.50%	840.00	20.00 2.44%
Total Object: 4272 - OP SUP-BUILDINGS:		0.00	0.00	0.00	800.00	820.00	20.00	2.50%	840.00	20.00 2.44%
Object: 4280 - CAPITAL OUTLAY <\$5,000										
620-80-3100-4280	CAPITAL OUTLAY <\$5,000	0.00	580.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
620-81-3160-4280	CAPITAL OUTLAY <\$5,000	0.00	1,300.00	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	1,880.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 4200 - COMMODITIES:		13,164.02	22,684.98	11,283.79	22,190.00	22,370.00	180.00	0.81%	22,900.00	530.00 2.37%
Category: 4300 - CONTRACTUAL SERVICES										
Object: 4300 - PROF SERVICES										
620-80-3100-4300	PROF SERVICES	11,268.50	14,294.20	14,828.00	12,420.00	12,730.00	310.00	2.50%	13,100.00	370.00 2.91%
620-81-3160-4300	PROF SERVICES	925.42	9,098.94	3,816.68	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4300 - PROF SERVICES:		12,193.92	23,393.14	18,644.68	12,420.00	12,730.00	310.00	2.50%	13,100.00	370.00 2.91%
Object: 4301 - ENGINEERING SVS										
620-80-3100-4301	ENGINEERING SVS	6,454.80	9,664.14	2,365.75	28,420.00	29,130.00	710.00	2.50%	29,980.00	850.00 2.92%
Total Object: 4301 - ENGINEERING SVS:		6,454.80	9,664.14	2,365.75	28,420.00	29,130.00	710.00	2.50%	29,980.00	850.00 2.92%
Object: 4302 - LEGAL SERVICE										
620-80-3100-4302	LEGAL SERVICE	988.00	288.00	272.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4302 - LEGAL SERVICE:		988.00	288.00	272.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4305 - FEES FOR SERVICE										
620-80-3100-4305	FEES FOR SERVICE	100.00	550.00	0.00	110.00	110.00	0.00	0.00%	110.00	0.00 0.00%
620-80-3135-4305	FEES FOR SERVICE	0.00	0.00	0.00	3,000.00	3,080.00	80.00	2.67%	3,170.00	90.00 2.92%
620-81-3160-4305	FEES FOR SERVICE	14,259.00	14,255.00	87.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4305 - FEES FOR SERVICE:		14,359.00	14,805.00	87.00	3,110.00	3,190.00	80.00	2.57%	3,280.00	90.00 2.82%

Budget Comparison Report

				Comparison 1	Comparison 1		Comparison 2	Comparison 2			
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2026	Increase /		2027	1 Budget		
				2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through May							
Object: 4309 - CREDIT CARD FEES											
620-81-3160-4309	CREDIT CARD FEES	34,166.04	55,399.75	26,577.24	52,500.00	72,600.00	20,100.00	38.29%	72,600.00	0.00	0.00%
Total Object: 4309 - CREDIT CARD FEES:		34,166.04	55,399.75	26,577.24	52,500.00	72,600.00	20,100.00	38.29%	72,600.00	0.00	0.00%
Object: 4310 - COMMUNICATION											
620-80-3100-4310	COMMUNICATION	682.02	275.32	117.05	680.00	700.00	20.00	2.94%	720.00	20.00	2.86%
Total Object: 4310 - COMMUNICATION:		682.02	275.32	117.05	680.00	700.00	20.00	2.94%	720.00	20.00	2.86%
Object: 4311 - POSTAGE											
620-81-3160-4311	POSTAGE	24,900.00	25,780.00	11,175.72	25,000.00	35,340.00	10,340.00	41.36%	35,340.00	0.00	0.00%
Total Object: 4311 - POSTAGE:		24,900.00	25,780.00	11,175.72	25,000.00	35,340.00	10,340.00	41.36%	35,340.00	0.00	0.00%
Object: 4321 - DATA PROCESSING											
620-81-3160-4321	DATA PROCESSING	152,194.00	165,811.00	78,992.65	149,800.00	129,900.00	-19,900.00	-13.28%	125,900.00	-4,000.00	-3.08%
Total Object: 4321 - DATA PROCESSING:		152,194.00	165,811.00	78,992.65	149,800.00	129,900.00	-19,900.00	-13.28%	125,900.00	-4,000.00	-3.08%
Object: 4340 - PRINTING											
620-81-3160-4340	PRINTING	12,633.00	12,633.00	4,012.83	20,000.00	9,355.00	-10,645.00	-53.23%	9,355.00	0.00	0.00%
Total Object: 4340 - PRINTING:		12,633.00	12,633.00	4,012.83	20,000.00	9,355.00	-10,645.00	-53.23%	9,355.00	0.00	0.00%
Object: 4341 - ADVER/PUBLISH											
620-00-7280-4341	ADVER/PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4341 - ADVER/PUBLISH:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4350 - INSURANCE CHARGE											
620-80-3100-4350	INSURANCE CHARGE	17,000.00	25,500.00	11,708.35	28,100.00	26,700.00	-1,400.00	-4.98%	28,000.00	1,300.00	4.87%
620-80-3135-4350	INSURANCE CHARGE	0.00	0.00	2,125.00	5,100.00	0.00	-5,100.00	-100.00%	0.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		17,000.00	25,500.00	13,833.35	33,200.00	26,700.00	-6,500.00	-19.58%	28,000.00	1,300.00	4.87%
Object: 4360 - UTILITIES											
620-80-3100-4360	UTILITIES	3,009.15	19,063.41	832.28	24,700.00	25,320.00	620.00	2.51%	26,060.00	740.00	2.92%
620-80-3135-4360	UTILITIES	0.00	0.00	1,562.86	14,100.00	14,450.00	350.00	2.48%	14,870.00	420.00	2.91%
Total Object: 4360 - UTILITIES:		3,009.15	19,063.41	2,395.14	38,800.00	39,770.00	970.00	2.50%	40,930.00	1,160.00	2.92%
Object: 4363 - MWCC SERVICE											
620-80-3100-4363	MWCC SERVICE	2,647,616.64	2,752,566.72	1,444,861.32	2,890,000.00	3,070,864.00	180,864.00	6.26%	3,224,410.00	153,546.00	5.00%
Total Object: 4363 - MWCC SERVICE:		2,647,616.64	2,752,566.72	1,444,861.32	2,890,000.00	3,070,864.00	180,864.00	6.26%	3,224,410.00	153,546.00	5.00%
Object: 4370 - MAINT-REPAIR/EQ											
620-80-3135-4370	MAINT-REPAIR/EQ	0.00	0.00	0.00	3,800.00	3,900.00	100.00	2.63%	4,010.00	110.00	2.82%
Total Object: 4370 - MAINT-REPAIR/EQ:		0.00	0.00	0.00	3,800.00	3,900.00	100.00	2.63%	4,010.00	110.00	2.82%
Object: 4371 - MAINT-REPAIR/OTH											
620-80-3100-4371	MAINT-REPAIR/OTH	143,099.66	182,098.79	65,505.68	209,000.00	214,230.00	5,230.00	2.50%	220,500.00	6,270.00	2.93%
Total Object: 4371 - MAINT-REPAIR/OTH:		143,099.66	182,098.79	65,505.68	209,000.00	214,230.00	5,230.00	2.50%	220,500.00	6,270.00	2.93%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent	%		Budget	to Comparison	%
				2025	2026	Increase /		2027	1 Budget	
				2025	2026	(Decrease)		FALL 2025	Increase /	
									(Decrease)	
Account Number		2023	2024	2025	Parent Budget					
		Total Activity	Total Activity	YTD Activity						
				Through May						
Object: 4372 - MAINT-REPAIR/BLD										
620-80-3100-4372	MAINT-REPAIR/BLD	32,240.25	8,770.84	2,915.01	18,900.00	19,370.00	470.00	2.49%	19,940.00	570.00 2.94%
620-80-3135-4372	MAINT-REPAIR/BLD	0.00	0.00	0.00	5,600.00	5,740.00	140.00	2.50%	5,910.00	170.00 2.96%
Total Object: 4372 - MAINT-REPAIR/BLD:		32,240.25	8,770.84	2,915.01	24,500.00	25,110.00	610.00	2.49%	25,850.00	740.00 2.95%
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION										
620-80-3100-4373	BUILDING MAINTENANCE LAB	0.00	41,925.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
620-80-3135-4373	BUILDING MAINTENANCE LAB	0.00	0.00	14,208.35	9,400.00	37,000.00	27,600.00	293.62%	38,200.00	1,200.00 3.24%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOC		0.00	41,925.00	14,208.35	9,400.00	37,000.00	27,600.00	293.62%	38,200.00	1,200.00 3.24%
Object: 4375 - CHARGE-FLEET MNT										
620-80-3102-4375	CHARGE-FLEET MNT	16,457.60	9,454.55	10,342.37	28,300.00	29,715.00	1,415.00	5.00%	31,200.00	1,485.00 5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		16,457.60	9,454.55	10,342.37	28,300.00	29,715.00	1,415.00	5.00%	31,200.00	1,485.00 5.00%
Object: 4380 - RENTAL/LEASE										
620-80-3135-4380	RENTAL/LEASE	0.00	0.00	356.20	800.00	820.00	20.00	2.50%	840.00	20.00 2.44%
Total Object: 4380 - RENTAL/LEASE:		0.00	0.00	356.20	800.00	820.00	20.00	2.50%	840.00	20.00 2.44%
Object: 4403 - TRAVEL/TRAIN/CON										
620-80-3100-4403	TRAVEL/TRAIN/CON	1,063.00	3,038.02	695.00	2,100.00	2,150.00	50.00	2.38%	2,210.00	60.00 2.79%
620-81-3160-4403	TRAVEL/TRAIN/CON	0.00	0.00	1,315.88	0.00	3,100.00	3,100.00	0.00%	3,200.00	100.00 3.23%
Total Object: 4403 - TRAVEL/TRAIN/CON:		1,063.00	3,038.02	2,010.88	2,100.00	5,250.00	3,150.00	150.00%	5,410.00	160.00 3.05%
Object: 4405 - CLEAN/WASTE REMV										
620-80-3100-4405	CLEAN/WASTE REMV	0.00	9,425.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
620-80-3135-4405	CLEAN/WASTE REMV	0.00	0.00	0.00	3,800.00	3,900.00	100.00	2.63%	4,010.00	110.00 2.82%
Total Object: 4405 - CLEAN/WASTE REMV:		0.00	9,425.50	0.00	3,800.00	3,900.00	100.00	2.63%	4,010.00	110.00 2.82%
Object: 4449 - OTHER CONTRACT										
620-80-3100-4449	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:		3,119,057.08	3,359,952.93	1,698,673.22	3,535,630.00	3,750,204.00	214,574.00	6.07%	3,913,635.00	163,431.00 4.36%
Category: 4500 - CAPITAL OUTLAY										
Object: 4530 - MACH & EQUIPMENT										
620-80-3100-4530	MACH & EQUIPMENT	0.00	0.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00 0.00%
Total Object: 4530 - MACH & EQUIPMENT:		0.00	0.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00 0.00%
Object: 4550 - PROJECT-CONTRACT										
620-80-3100-4550	PROJECT-CONTRACT	239.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4550 - PROJECT-CONTRACT:		239.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Object: 4551 - PROJECT-ENGINEER										
620-00-7280-4551	PROJECT-ENGINEER	0.00	0.00	15,017.50	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Object: 4551 - PROJECT-ENGINEER:		0.00	0.00	15,017.50	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: 4554 - PROJECT-ROW/EASE											
620-80-3100-4554	PROJECT-ROW/EASE	1,187.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4554 - PROJECT-ROW/EASE:		1,187.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4559 - PROJECT-OTHER											
620-00-7280-4559	PROJECT-OTHER	0.00	0.00	287.47	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
620-80-3100-4559	PROJECT-OTHER	425.00	0.00	475.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4559 - PROJECT-OTHER:		425.00	0.00	762.47	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		1,851.50	0.00	15,779.97	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES											
Object: 4610 - INTEREST											
620-00-9620-4610	INTEREST	0.00	82,645.00	0.00	0.00	118,500.00	118,500.00	0.00%	114,500.00	-4,000.00	-3.38%
Total Object: 4610 - INTEREST:		0.00	82,645.00	0.00	0.00	118,500.00	118,500.00	0.00%	114,500.00	-4,000.00	-3.38%
Object: 4621 - BOND ISSUANCE COSTS											
620-00-9620-4621	BOND ISSUANCE COSTS	0.00	26,690.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4621 - BOND ISSUANCE COSTS:		0.00	26,690.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		0.00	109,335.32	0.00	0.00	118,500.00	118,500.00	0.00%	114,500.00	-4,000.00	-3.38%
Category: 4720 - DEPRECIATION											
Object: 4720 - DEPRECIATION-CONTRIBUTED											
620-00-9620-4720	DEPRECIATION-CONTRIBUTED	804,780.49	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4720 - DEPRECIATION-CONTRIBUTED:		804,780.49	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4721 - DEPRECIATION-PURCHASED											
620-00-9620-4721	DEPRECIATION-PURCHASED	141,223.68	1,031,179.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4721 - DEPRECIATION-PURCHASED:		141,223.68	1,031,179.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:		946,004.17	1,031,179.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4999 - TRANSFERS OUT											
Object: 4700 - TRANSFERS OUT											
620-00-9620-4700	TRANSFERS OUT	446,740.96	225,558.46	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Object: 4700 - TRANSFERS OUT:		446,740.96	225,558.46	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Category: 4999 - TRANSFERS OUT:		446,740.96	225,558.46	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Expense:		4,780,144.60	5,092,486.62	1,973,427.28	4,612,220.00	4,658,074.00	45,854.00	0.99%	4,836,435.00	178,361.00	3.83%
Total Fund: 620 - SEWER OPERATING:		4,637,019.29	2,492,836.18	-398,724.45	-367,650.00	60,816.00	428,466.00	-116.54%	228,107.00	167,291.00	275.08%
Report Total:		4,637,019.29	2,492,836.18	-398,724.45	-367,650.00	60,816.00	428,466.00	-116.54%	228,107.00	167,291.00	275.08%

Budget Comparison Report

Group Summary

Object	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: 620 - SEWER OPERATING										
Revenue										
Category: 3030 - SPECIAL ASSESSMENTS										
3044 - MISC PEN & INT	2,953.32	2,158.29	0.00	2,500.00	3,000.00	500.00	20.00%	3,000.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	2,953.32	2,158.29	0.00	2,500.00	3,000.00	500.00	20.00%	3,000.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES										
3525 - CREDIT CARD RECOVER	0.00	0.00	0.00	0.00	32,940.00	32,940.00	0.00%	32,940.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	0.00	0.00	0.00	0.00	32,940.00	32,940.00	0.00%	32,940.00	0.00	0.00%
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES										
3724 - SEWER SERVICE	3,573,621.28	3,930,684.58	1,457,937.84	4,140,870.00	4,577,000.00	436,130.00	10.53%	4,924,852.00	347,852.00	7.60%
3727 - PENALTIES-UTIL	26,835.02	47,155.79	5,393.24	30,000.00	40,000.00	10,000.00	33.33%	40,000.00	0.00	0.00%
3739 - MISC UTIL	-29,093.25	10,784.90	3,404.45	15,000.00	14,000.00	-1,000.00	-6.67%	14,000.00	0.00	0.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	3,571,363.05	3,988,625.27	1,466,735.53	4,185,870.00	4,631,000.00	445,130.00	10.63%	4,978,852.00	347,852.00	7.51%
Category: 3809 - INVESTMENT INTEREST										
3809 - INTERFUND INTRST	23,350.00	21,250.00	0.00	19,200.00	17,050.00	-2,150.00	-11.20%	14,950.00	-2,100.00	-12.32%
3810 - INVEST INTEREST	151,663.52	163,883.24	93,624.61	37,000.00	34,900.00	-2,100.00	-5.68%	34,800.00	-100.00	-0.29%
Total Category: 3809 - INVESTMENT INTEREST:	175,013.52	185,133.24	93,624.61	56,200.00	51,950.00	-4,250.00	-7.56%	49,750.00	-2,200.00	-4.23%
Category: 3812 - MISCELLANEOUS										
3813 - SALE OF GOODS	0.00	0.00	4,773.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	0.00	0.00	9,568.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	0.00	0.00	14,342.69	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3999 - TRANSFERS IN										
3900 - CAPITAL CONTRIBUTIONS	5,667,834.00	3,409,406.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:	5,667,834.00	3,409,406.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	9,417,163.89	7,585,322.80	1,574,702.83	4,244,570.00	4,718,890.00	474,320.00	11.17%	5,064,542.00	345,652.00	7.32%
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	181,688.18	247,973.39	112,302.41	357,200.00	398,300.00	41,100.00	11.51%	414,925.00	16,625.00	4.17%
4110 - OVERTIME F. T.	2,724.67	2,322.41	574.68	3,500.00	3,700.00	200.00	5.71%	3,800.00	100.00	2.70%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	0.00	10,100.00	12,500.00	2,400.00	23.76%	12,950.00	450.00	3.60%
4120 - SAL-P.T./TEMP	0.00	0.00	1,873.58	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	1,900.00	1,900.00	0.00%	1,900.00	0.00	0.00%
4140 - PENSIONS	-6,690.00	-3,336.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4141 - PERA	14,793.46	18,222.49	8,676.13	27,800.00	31,000.00	3,200.00	11.51%	28,025.00	-2,975.00	-9.60%
4142 - FICA	14,289.56	17,749.33	8,596.85	28,200.00	31,800.00	3,600.00	12.77%	30,400.00	-1,400.00	-4.40%

Budget Comparison Report

Object	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	41,421.00	54,544.00	24,729.15	59,350.00	64,750.00	5,400.00	9.10%	63,800.00	-950.00	-1.47%
4148 - WORKERS COMP	5,100.00	6,300.00	3,500.00	8,400.00	6,900.00	-1,500.00	-17.86%	7,000.00	100.00	1.45%
Total Category: 4100 - PERSONAL SERVICES:	253,326.87	343,775.62	160,252.80	494,550.00	550,850.00	56,300.00	11.38%	562,800.00	11,950.00	2.17%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	112.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	5,454.85	13,140.29	6,161.91	6,000.00	6,150.00	150.00	2.50%	6,330.00	180.00	2.93%
4211 - MOTOR FUELS	6,019.23	5,001.94	1,019.64	6,860.00	6,660.00	-200.00	-2.92%	6,730.00	70.00	1.05%
4216 - FERTILIZER/CHEM	625.23	1,434.65	0.00	3,600.00	3,690.00	90.00	2.50%	3,800.00	110.00	2.98%
4217 - CLOTHING/UNIFORM	354.06	697.14	0.00	1,350.00	1,380.00	30.00	2.22%	1,420.00	40.00	2.90%
4231 - SMALL TOOLS	710.65	0.00	3,380.23	1,000.00	1,030.00	30.00	3.00%	1,060.00	30.00	2.91%
4271 - OP SUP-OTHER IMP	0.00	417.87	722.01	2,580.00	2,640.00	60.00	2.33%	2,720.00	80.00	3.03%
4272 - OP SUP-BUILDINGS	0.00	0.00	0.00	800.00	820.00	20.00	2.50%	840.00	20.00	2.44%
4280 - CAPITAL OUTLAY <\$5,000	0.00	1,880.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	13,164.02	22,684.98	11,283.79	22,190.00	22,370.00	180.00	0.81%	22,900.00	530.00	2.37%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	12,193.92	23,393.14	18,644.68	12,420.00	12,730.00	310.00	2.50%	13,100.00	370.00	2.91%
4301 - ENGINEERING SVS	6,454.80	9,664.14	2,365.75	28,420.00	29,130.00	710.00	2.50%	29,980.00	850.00	2.92%
4302 - LEGAL SERVICE	988.00	288.00	272.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	14,359.00	14,805.00	87.00	3,110.00	3,190.00	80.00	2.57%	3,280.00	90.00	2.82%
4309 - CREDIT CARD FEES	34,166.04	55,399.75	26,577.24	52,500.00	72,600.00	20,100.00	38.29%	72,600.00	0.00	0.00%
4310 - COMMUNICATION	682.02	275.32	117.05	680.00	700.00	20.00	2.94%	720.00	20.00	2.86%
4311 - POSTAGE	24,900.00	25,780.00	11,175.72	25,000.00	35,340.00	10,340.00	41.36%	35,340.00	0.00	0.00%
4321 - DATA PROCESSING	152,194.00	165,811.00	78,992.65	149,800.00	129,900.00	-19,900.00	-13.28%	125,900.00	-4,000.00	-3.08%
4340 - PRINTING	12,633.00	12,633.00	4,012.83	20,000.00	9,355.00	-10,645.00	-53.23%	9,355.00	0.00	0.00%
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	17,000.00	25,500.00	13,833.35	33,200.00	26,700.00	-6,500.00	-19.58%	28,000.00	1,300.00	4.87%
4360 - UTILITIES	3,009.15	19,063.41	2,395.14	38,800.00	39,770.00	970.00	2.50%	40,930.00	1,160.00	2.92%
4363 - MWCC SERVICE	2,647,616.64	2,752,566.72	1,444,861.32	2,890,000.00	3,070,864.00	180,864.00	6.26%	3,224,410.00	153,546.00	5.00%
4370 - MAINT-REPAIR/EQ	0.00	0.00	0.00	3,800.00	3,900.00	100.00	2.63%	4,010.00	110.00	2.82%
4371 - MAINT-REPAIR/OTH	143,099.66	182,098.79	65,505.68	209,000.00	214,230.00	5,230.00	2.50%	220,500.00	6,270.00	2.93%
4372 - MAINT-REPAIR/BLD	32,240.25	8,770.84	2,915.01	24,500.00	25,110.00	610.00	2.49%	25,850.00	740.00	2.95%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	0.00	41,925.00	14,208.35	9,400.00	37,000.00	27,600.00	293.62%	38,200.00	1,200.00	3.24%
4375 - CHARGE-FLEET MNT	16,457.60	9,454.55	10,342.37	28,300.00	29,715.00	1,415.00	5.00%	31,200.00	1,485.00	5.00%
4380 - RENTAL/LEASE	0.00	0.00	356.20	800.00	820.00	20.00	2.50%	840.00	20.00	2.44%
4403 - TRAVEL/TRAIN/CON	1,063.00	3,038.02	2,010.88	2,100.00	5,250.00	3,150.00	150.00%	5,410.00	160.00	3.05%
4405 - CLEAN/WASTE REMV	0.00	9,425.50	0.00	3,800.00	3,900.00	100.00	2.63%	4,010.00	110.00	2.82%
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:	3,119,057.08	3,359,952.93	1,698,673.22	3,535,630.00	3,750,204.00	214,574.00	6.07%	3,913,635.00	163,431.00	4.36%

Budget Comparison Report

Object				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)	
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
4550 - PROJECT-CONTRACT	239.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4551 - PROJECT-ENGINEER	0.00	0.00	15,017.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4554 - PROJECT-ROW/EASE	1,187.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4559 - PROJECT-OTHER	425.00	0.00	762.47	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	1,851.50	0.00	15,779.97	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
Category: 4600 - OTHER FINANCING USES										
4610 - INTEREST	0.00	82,645.00	0.00	0.00	118,500.00	118,500.00	0.00%	114,500.00	-4,000.00	-3.38%
4621 - BOND ISSUANCE COSTS	0.00	26,690.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	0.00	109,335.32	0.00	0.00	118,500.00	118,500.00	0.00%	114,500.00	-4,000.00	-3.38%
Category: 4720 - DEPRECIATION										
4720 - DEPRECIATION-CONTRIBUTED	804,780.49	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4721 - DEPRECIATION-PURCHASED	141,223.68	1,031,179.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	946,004.17	1,031,179.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	446,740.96	225,558.46	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Category: 4999 - TRANSFERS OUT:	446,740.96	225,558.46	87,437.50	209,850.00	216,150.00	6,300.00	3.00%	222,600.00	6,450.00	2.98%
Total Expense:	4,780,144.60	5,092,486.62	1,973,427.28	4,612,220.00	4,658,074.00	45,854.00	0.99%	4,836,435.00	178,361.00	3.83%
Total Fund: 620 - SEWER OPERATING:	4,637,019.29	2,492,836.18	-398,724.45	-367,650.00	60,816.00	428,466.00	-116.54%	228,107.00	167,291.00	275.08%
Report Total:	4,637,019.29	2,492,836.18	-398,724.45	-367,650.00	60,816.00	428,466.00	-116.54%	228,107.00	167,291.00	275.08%

Budget Comparison Report

Fund Summary

	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										
620 - SEWER OPERATING	4,637,019.29	2,492,836.18	-398,724.45	-367,650.00	60,816.00	428,466.00	-116.54%	228,107.00	167,291.00	275.08%
Report Total:	4,637,019.29	2,492,836.18	-398,724.45	-367,650.00	60,816.00	428,466.00	-116.54%	228,107.00	167,291.00	275.08%

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: 630 - STREET LIGHTS											
Revenue											
Category: 3400 - CHARGES FOR SERVICES											
630-00-9630-3549	MISC PUBLIC WORK	67,600.00	201,176.80	126,049.00	170,500.00	170,500.00	0.00	0.00%	170,500.00	0.00	0.00%
630-75-1400-3525	CREDIT CARD RECOVER	0.00	0.00	0.00	0.00	9,120.00	9,120.00	0.00%	9,120.00	0.00	0.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Based on April to June Average		0.00	0.00	-9,120.00						
2027 FALL 2025	Maintain 2026 level		0.00	0.00	-9,120.00						
630-75-1400-3549	MISC PUBLIC WORK	1,966.80	20,344.00	972.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:		69,566.80	221,520.80	127,021.00	170,500.00	179,620.00	9,120.00	5.35%	179,620.00	0.00	0.00%
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES											
630-00-9630-3727	PENALTIES-UTIL	6,472.94	6,910.70	1,434.82	5,000.00	6,000.00	1,000.00	20.00%	6,000.00	0.00	0.00%
630-00-9630-3729	STREET LIGHT	965,930.93	1,076,614.11	391,376.49	1,147,400.00	1,239,200.00	91,800.00	8.00%	1,338,300.00	99,100.00	8.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:		972,403.87	1,083,524.81	392,811.31	1,152,400.00	1,245,200.00	92,800.00	8.05%	1,344,300.00	99,100.00	7.96%
Category: 3809 - INVESTMENT INTEREST											
630-00-9630-3810	INVEST INTEREST	20,782.47	26,694.06	12,030.73	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		20,782.47	26,694.06	12,030.73	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
630-00-9630-3829	MISC - OTHER	9,440.88	41,418.00	41,560.32	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
630-75-1400-3816	REFUND & REIMBRS	6,624.00	14,257.40	15,301.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		16,064.88	55,675.40	56,862.10	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
630-00-9630-3900	CAPITAL CONTRIBUTIONS	1,036,781.00	3,618,505.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		1,036,781.00	3,618,505.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		2,115,599.02	5,005,920.07	588,725.14	1,347,900.00	1,449,820.00	101,920.00	7.56%	1,548,920.00	99,100.00	6.84%
Expense											
Category: 4100 - PERSONAL SERVICES											
630-75-1400-4100	SALARY-FULL TIME	120,066.73	111,500.44	48,643.36	139,700.00	148,100.00	8,400.00	6.01%	156,600.00	8,500.00	5.74%
630-75-1400-4110	OVERTIME F. T.	3,969.33	2,841.99	1,070.23	3,000.00	3,200.00	200.00	6.67%	0.00	-3,200.00	-100.00%
630-75-1400-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	700.00	700.00	0.00%	700.00	0.00	0.00%

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										
630-75-1400-4140	PENSIONS	-340.00	-1,502.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
630-75-1400-4141	PERA	8,995.67	8,288.26	3,765.68	10,700.00	11,200.00	500.00	4.67%	11,600.00	3.57%
630-75-1400-4142	FICA	8,117.57	7,707.08	3,622.33	10,900.00	11,500.00	600.00	5.50%	12,100.00	5.22%
630-75-1400-4144	HEALTH INSURANCE	18,972.00	19,647.00	8,958.35	21,500.00	23,500.00	2,000.00	9.30%	25,800.00	9.79%
630-75-1400-4148	WORKERS COMP	3,600.00	4,400.00	1,916.65	4,600.00	3,800.00	-800.00	-17.39%	4,000.00	5.26%
Total Category: 4100 - PERSONAL SERVICES:		163,381.30	152,882.77	67,976.60	190,400.00	202,000.00	11,600.00	6.09%	210,800.00	4.36%
Category: 4200 - COMMODITIES										
630-75-1400-4210	OP SUPPLY-OTHER	46,169.88	19,442.65	9,153.85	28,000.00	28,700.00	700.00	2.50%	29,540.00	2.93%
630-75-1400-4211	MOTOR FUELS	4,588.05	4,711.91	1,916.51	5,850.00	5,720.00	-130.00	-2.22%	5,780.00	1.05%
630-75-1400-4217	CLOTHING/UNIFORM	899.77	231.04	0.00	1,200.00	1,230.00	30.00	2.50%	1,270.00	3.25%
630-75-1400-4231	SMALL TOOLS	322.88	261.98	139.16	1,000.00	1,030.00	30.00	3.00%	1,060.00	2.91%
630-75-1400-4271	OP SUP-OTHER IMP	44,744.49	38,358.94	26,492.64	58,350.00	59,810.00	1,460.00	2.50%	61,560.00	2.93%
630-75-1400-4272	OP SUP-BUILDINGS	0.00	0.00	0.00	0.00	4,410.00	4,410.00	0.00%	4,540.00	2.95%
630-75-1400-4280	CAPITAL OUTLAY <\$5,000	4,020.00	20,853.00	15,827.90	4,300.00	1,790.00	-2,510.00	-58.37%	1,840.00	2.79%
Total Category: 4200 - COMMODITIES:		100,745.07	83,859.52	53,530.06	98,700.00	102,690.00	3,990.00	4.04%	105,590.00	2.82%
Category: 4300 - CONTRACTUAL SERVICES										
630-75-1400-4300	PROF SERVICES	962.14	9,135.66	0.00	1,750.00	5,910.00	4,160.00	237.71%	6,080.00	2.88%
630-75-1400-4301	ENGINEERING SVS	35,569.30	15,458.80	4,521.50	5,770.00	20,660.00	14,890.00	258.06%	21,260.00	2.90%
630-75-1400-4305	FEES FOR SERVICE	29,506.91	13,395.17	3,750.60	20,160.00	14,970.00	-5,190.00	-25.74%	15,410.00	2.94%
630-75-1400-4309	CREDIT CARD FEES	34,166.05	22,433.69	7,095.19	14,600.00	20,100.00	5,500.00	37.67%	20,100.00	0.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Based on April-June Average		0.00	0.00	20,100.00					
2027 FALL 2025	Maintain 2026 level		0.00	0.00	20,100.00					
630-75-1400-4310	COMMUNICATION	32.86	202.50	78.08	0.00	200.00	200.00	0.00%	210.00	5.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Data Cards		16.00	12.00	192.00					
2026	Rounding		0.00	0.00	8.00					
630-75-1400-4311	POSTAGE	6,225.00	6,476.00	3,096.67	6,180.00	9,720.00	3,540.00	57.28%	9,720.00	0.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Infosend June volume with .05 postage incre		0.00	0.00	9,720.00					
2027 FALL 2025	Maintain 2026 level		0.00	0.00	9,720.00					
630-75-1400-4321	DATA PROCESSING	59,376.91	64,175.65	23,815.21	47,200.00	36,100.00	-11,100.00	-23.52%	37,900.00	4.99%
630-75-1400-4340	PRINTING	3,160.00	3,159.00	1,109.23	4,910.00	2,565.00	-2,345.00	-47.76%	2,565.00	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												
Budget Detail												
Budget Code		Description	Units	Price	Amount							
2026		Used June 2025 Print Volume from Infosend	0.00	0.00	2,565.00							
2027 FALL 2025		Maintain 2026 level	0.00	0.00	2,565.00							
630-75-1400-4350		INSURANCE CHARGE	9,000.00	13,500.00	6,208.35	14,900.00	13,100.00	-1,800.00	-12.08%	13,800.00	700.00	5.34%
630-75-1400-4360		UTILITIES	160,858.95	154,505.84	90,412.71	164,800.00	168,920.00	4,120.00	2.50%	173,860.00	4,940.00	2.92%
630-75-1400-4361		NSP STREET LIGHT	89,094.36	71,624.77	0.00	90,180.00	92,430.00	2,250.00	2.50%	95,140.00	2,710.00	2.93%
630-75-1400-4370		MAINT-REPAIR/EQ	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
630-75-1400-4371		MAINT-REPAIR/OTH	49,621.44	302,597.86	6,428.04	182,200.00	186,760.00	4,560.00	2.50%	192,230.00	5,470.00	2.93%
630-75-1400-4372		MAINT-REPAIR/BLD	27,504.00	0.00	0.00	5,000.00	5,130.00	130.00	2.60%	5,280.00	150.00	2.92%
630-75-1400-4373		BUILDING MAINTENANCE LABC	0.00	41,925.00	14,000.00	33,600.00	35,000.00	1,400.00	4.17%	38,100.00	3,100.00	8.86%
630-75-1400-4375		CHARGE-FLEET MNT	14,734.94	14,605.86	11,008.51	13,100.00	15,800.00	2,700.00	20.61%	16,590.00	790.00	5.00%
630-75-1400-4380		RENTAL/LEASE	0.00	0.00	1,207.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
630-75-1400-4403		TRAVEL/TRAIN/CON	1,196.00	845.55	208.00	1,380.00	1,410.00	30.00	2.17%	1,450.00	40.00	2.84%
630-75-1400-4438		PRO/MISC RESALE	115,505.00	194,845.00	79,740.00	170,500.00	170,500.00	0.00	0.00%	170,500.00	0.00	0.00%
630-75-1400-4449		OTHER CONTRACT	0.00	3,710.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
630-75-1430-4360		UTILITIES	11,297.01	8,744.34	2,406.76	12,400.00	12,400.00	0.00	0.00%	12,400.00	0.00	0.00%
630-75-1440-4360		UTILITIES	13,480.08	11,401.88	4,392.23	15,400.00	15,400.00	0.00	0.00%	15,400.00	0.00	0.00%
630-75-1450-4360		UTILITIES	4,004.87	3,740.12	1,494.43	4,100.00	4,100.00	0.00	0.00%	4,100.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:			665,295.82	956,482.78	260,973.01	808,130.00	831,175.00	23,045.00	2.85%	852,095.00	20,920.00	2.52%
Category: 4500 - CAPITAL OUTLAY												
630-75-1400-4530		MACH & EQUIPMENT	0.00	0.00	65,704.07	230,000.00	0.00	-230,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:			0.00	0.00	65,704.07	230,000.00	0.00	-230,000.00	-100.00%	0.00	0.00	0.00%
Category: 4720 - DEPRECIATION												
630-00-9630-4720		DEPRECIATION-CONTRIBUTED	170,760.33	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
630-00-9630-4721		DEPRECIATION-PURCHASED	48,535.18	261,959.93	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:			219,295.51	261,959.93	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4730 - MISCELLANEOUS												
630-75-9630-4732		LOSS-FIXED ASSET	0.00	13,196.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4730 - MISCELLANEOUS:			0.00	13,196.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4999 - TRANSFERS OUT												
630-00-9630-4700		TRANSFERS OUT	134,027.04	53,000.00	23,333.35	56,000.00	57,680.00	1,680.00	3.00%	59,400.00	1,720.00	2.98%
Total Category: 4999 - TRANSFERS OUT:			134,027.04	53,000.00	23,333.35	56,000.00	57,680.00	1,680.00	3.00%	59,400.00	1,720.00	2.98%
Total Expense:			1,282,744.74	1,521,381.10	471,517.09	1,383,230.00	1,193,545.00	-189,685.00	-13.71%	1,227,885.00	34,340.00	2.88%
Total Fund: 630 - STREET LIGHTS:			832,854.28	3,484,538.97	117,208.05	-35,330.00	256,275.00	291,605.00	-825.38%	321,035.00	64,760.00	25.27%
Report Total:			832,854.28	3,484,538.97	117,208.05	-35,330.00	256,275.00	291,605.00	-825.38%	321,035.00	64,760.00	25.27%

Budget Comparison Report

Group Summary

Categor...				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: 630 - STREET LIGHTS										
Revenue										
3400 - CHARGES FOR SERVICES	69,566.80	221,520.80	127,021.00	170,500.00	179,620.00	9,120.00	5.35%	179,620.00	0.00	0.00%
3710 - ENTERPRISE CHARGES FOR SERVICES	972,403.87	1,083,524.81	392,811.31	1,152,400.00	1,245,200.00	92,800.00	8.05%	1,344,300.00	99,100.00	7.96%
3809 - INVESTMENT INTEREST	20,782.47	26,694.06	12,030.73	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
3812 - MISCELLANEOUS	16,064.88	55,675.40	56,862.10	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
3999 - TRANSFERS IN	1,036,781.00	3,618,505.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	2,115,599.02	5,005,920.07	588,725.14	1,347,900.00	1,449,820.00	101,920.00	7.56%	1,548,920.00	99,100.00	6.84%
Expense										
4100 - PERSONAL SERVICES	163,381.30	152,882.77	67,976.60	190,400.00	202,000.00	11,600.00	6.09%	210,800.00	8,800.00	4.36%
4200 - COMMODITIES	100,745.07	83,859.52	53,530.06	98,700.00	102,690.00	3,990.00	4.04%	105,590.00	2,900.00	2.82%
4300 - CONTRACTUAL SERVICES	665,295.82	956,482.78	260,973.01	808,130.00	831,175.00	23,045.00	2.85%	852,095.00	20,920.00	2.52%
4500 - CAPITAL OUTLAY	0.00	0.00	65,704.07	230,000.00	0.00	-230,000.00	-100.00%	0.00	0.00	0.00%
4720 - DEPRECIATION	219,295.51	261,959.93	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4730 - MISCELLANEOUS	0.00	13,196.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4999 - TRANSFERS OUT	134,027.04	53,000.00	23,333.35	56,000.00	57,680.00	1,680.00	3.00%	59,400.00	1,720.00	2.98%
Total Expense:	1,282,744.74	1,521,381.10	471,517.09	1,383,230.00	1,193,545.00	-189,685.00	-13.71%	1,227,885.00	34,340.00	2.88%
Total Fund: 630 - STREET LIGHTS:	832,854.28	3,484,538.97	117,208.05	-35,330.00	256,275.00	291,605.00	-825.38%	321,035.00	64,760.00	25.27%
Report Total:	832,854.28	3,484,538.97	117,208.05	-35,330.00	256,275.00	291,605.00	-825.38%	321,035.00	64,760.00	25.27%

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							
630 - STREET LIGHTS	832,854.28	3,484,538.97	117,208.05	-35,330.00	256,275.00	291,605.00	-825.38%	321,035.00	64,760.00	25.27%
Report Total:	832,854.28	3,484,538.97	117,208.05	-35,330.00	256,275.00	291,605.00	-825.38%	321,035.00	64,760.00	25.27%

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: 230 - SURFACE WATER MANAGEMENT										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
Object: 3359 - OTHER GOV AID										
230-60-3200-3359 OTHER GOV AID	165,084.00	360,975.78	17,330.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3359 - OTHER GOV AID:	165,084.00	360,975.78	17,330.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	165,084.00	360,975.78	17,330.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES										
Object: 3525 - CREDIT CARD RECOVER										
230-61-3260-3525 CREDIT CARD RECOVER	0.00	0.00	0.00	0.00	9,900.00	9,900.00	0.00%	9,900.00	0.00	0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Based on April through June Average	0.00	0.00	-9,900.00						
2027 FALL 2025	Maintain 2026 level	0.00	0.00	-9,900.00						
Total Object: 3525 - CREDIT CARD RECOVER:	0.00	0.00	0.00	0.00	9,900.00	9,900.00	0.00%	9,900.00	0.00	0.00%
Object: 3727 - PENALTIES-UTIL										
230-00-9230-3727 PENALTIES-UTIL	7,637.28	7,763.73	1,473.80	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Object: 3727 - PENALTIES-UTIL:	7,637.28	7,763.73	1,473.80	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Object: 3735 - STORMWATER UTILITY										
230-00-9230-3735 STORMWATER UTILITY	1,124,915.31	1,206,915.51	388,801.11	1,246,100.00	1,283,500.00	37,400.00	3.00%	1,322,000.00	38,500.00	3.00%
Total Object: 3735 - STORMWATER UTILITY:	1,124,915.31	1,206,915.51	388,801.11	1,246,100.00	1,283,500.00	37,400.00	3.00%	1,322,000.00	38,500.00	3.00%
Total Category: 3400 - CHARGES FOR SERVICES:	1,132,552.59	1,214,679.24	390,274.91	1,251,100.00	1,298,400.00	47,300.00	3.78%	1,336,900.00	38,500.00	2.97%
Category: 3610 - FINES AND PENALTIES										
Object: 3615 - SETTLEMENTS										
230-00-9230-3615 SETTLEMENTS	17,414.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3615 - SETTLEMENTS:	17,414.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3610 - FINES AND PENALTIES:	17,414.03	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	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					
Category: 3809 - INVESTMENT INTEREST											
Object: 3810 - INVEST INTEREST											
230-00-9230-3810	INVEST INTEREST			107,709.31	126,867.43	43,001.70	23,500.00	23,500.00	0.00	0.00%	23,500.00
	Total Object: 3810 - INVEST INTEREST:			107,709.31	126,867.43	43,001.70	23,500.00	23,500.00	0.00	0.00%	23,500.00
	Total Category: 3809 - INVESTMENT INTEREST:			107,709.31	126,867.43	43,001.70	23,500.00	23,500.00	0.00	0.00%	23,500.00
Category: 3812 - MISCELLANEOUS											
Object: 3813 - SALE OF GOODS											
230-00-3200-3813	SALE OF GOODS			0.00	0.00	8,389.50	0.00	0.00	0.00	0.00%	0.00
	Total Object: 3813 - SALE OF GOODS:			0.00	0.00	8,389.50	0.00	0.00	0.00	0.00%	0.00
	Total Category: 3812 - MISCELLANEOUS:			0.00	0.00	8,389.50	0.00	0.00	0.00	0.00%	0.00
	Total Revenue:			1,422,759.93	1,702,522.45	458,996.11	1,274,600.00	1,321,900.00	47,300.00	3.71%	1,360,400.00
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
230-60-3200-4100	SALARY-FULL TIME			329,188.55	365,855.44	169,172.12	380,200.00	409,900.00	29,700.00	7.81%	424,200.00
	Total Object: 4100 - SALARY-FULL TIME:			329,188.55	365,855.44	169,172.12	380,200.00	409,900.00	29,700.00	7.81%	424,200.00
Object: 4110 - OVERTIME F. T.											
230-60-3200-4110	OVERTIME F. T.			18,640.93	10,842.84	9,017.87	18,000.00	18,800.00	800.00	4.44%	19,500.00
	Total Object: 4110 - OVERTIME F. T.:			18,640.93	10,842.84	9,017.87	18,000.00	18,800.00	800.00	4.44%	19,500.00
Object: 4120 - SAL-P.T./TEMP											
230-60-3200-4120	SAL-P.T./TEMP			14,128.00	17,979.00	0.00	18,800.00	19,900.00	1,100.00	5.85%	20,600.00
	Total Object: 4120 - SAL-P.T./TEMP:			14,128.00	17,979.00	0.00	18,800.00	19,900.00	1,100.00	5.85%	20,600.00
Object: 4138 - MN PAID LEAVE											
230-60-3200-4138	MN PAID LEAVE			0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00
	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
Object: 4141 - PERA											
230-60-3200-4141	PERA			25,931.31	27,775.23	13,477.72	29,800.00	32,100.00	2,300.00	7.72%	33,500.00
	Total Object: 4141 - PERA:			25,931.31	27,775.23	13,477.72	29,800.00	32,100.00	2,300.00	7.72%	33,500.00
Object: 4142 - FICA											
230-60-3200-4142	FICA			25,270.31	26,997.82	12,542.31	31,800.00	34,400.00	2,600.00	8.18%	35,600.00
	Total Object: 4142 - FICA:			25,270.31	26,997.82	12,542.31	31,800.00	34,400.00	2,600.00	8.18%	35,600.00
Object: 4144 - HEALTH INSURANCE											
230-60-3200-4144	HEALTH INSURANCE			38,400.00	45,000.00	20,583.35	49,400.00	54,000.00	4,600.00	9.31%	59,400.00
	Total Object: 4144 - HEALTH INSURANCE:			38,400.00	45,000.00	20,583.35	49,400.00	54,000.00	4,600.00	9.31%	59,400.00

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: 4148 - WORKERS COMP											
230-60-3200-4148	WORKERS COMP	23,600.00	29,200.00	13,583.35	32,600.00	20,300.00	-12,300.00	-37.73%	21,600.00	1,300.00	6.40%
	Total Object: 4148 - WORKERS COMP:	23,600.00	29,200.00	13,583.35	32,600.00	20,300.00	-12,300.00	-37.73%	21,600.00	1,300.00	6.40%
	Total Category: 4100 - PERSONAL SERVICES:	475,159.10	523,650.33	238,376.72	560,600.00	591,500.00	30,900.00	5.51%	616,500.00	25,000.00	4.23%
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
230-60-3200-4210	OP SUPPLY-OTHER	6,315.86	8,212.85	9,242.37	10,300.00	10,560.00	260.00	2.52%	10,870.00	310.00	2.94%
	Total Object: 4210 - OP SUPPLY-OTHER:	6,315.86	8,212.85	9,242.37	10,300.00	10,560.00	260.00	2.52%	10,870.00	310.00	2.94%
Object: 4211 - MOTOR FUELS											
230-60-3200-4211	MOTOR FUELS	4,094.72	7,166.61	2,271.68	4,870.00	5,870.00	1,000.00	20.53%	5,930.00	60.00	1.02%
	Total Object: 4211 - MOTOR FUELS:	4,094.72	7,166.61	2,271.68	4,870.00	5,870.00	1,000.00	20.53%	5,930.00	60.00	1.02%
Object: 4217 - CLOTHING/UNIFORM											
230-60-3200-4217	CLOTHING/UNIFORM	661.45	1,657.72	754.23	2,580.00	0.00	-2,580.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4217 - CLOTHING/UNIFORM:	661.45	1,657.72	754.23	2,580.00	0.00	-2,580.00	-100.00%	0.00	0.00	0.00%
Object: 4231 - SMALL TOOLS											
230-60-3200-4231	SMALL TOOLS	656.32	8,212.91	0.00	2,000.00	2,640.00	640.00	32.00%	2,720.00	80.00	3.03%
	Total Object: 4231 - SMALL TOOLS:	656.32	8,212.91	0.00	2,000.00	2,640.00	640.00	32.00%	2,720.00	80.00	3.03%
Object: 4271 - OP SUP-OTHER IMP											
230-60-3200-4271	OP SUP-OTHER IMP	8,153.53	0.00	0.00	8,860.00	2,050.00	-6,810.00	-76.86%	2,110.00	60.00	2.93%
	Total Object: 4271 - OP SUP-OTHER IMP:	8,153.53	0.00	0.00	8,860.00	2,050.00	-6,810.00	-76.86%	2,110.00	60.00	2.93%
Object: 4280 - CAPITAL OUTLAY <\$5,000											
230-60-3200-4280	CAPITAL OUTLAY <\$5,000	0.00	580.21	0.00	0.00	9,080.00	9,080.00	0.00%	9,350.00	270.00	2.97%
	Total Object: 4280 - CAPITAL OUTLAY <\$5,000:	0.00	580.21	0.00	0.00	9,080.00	9,080.00	0.00%	9,350.00	270.00	2.97%
	Total Category: 4200 - COMMODITIES:	19,881.88	25,830.30	12,268.28	28,610.00	30,200.00	1,590.00	5.56%	30,980.00	780.00	2.58%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
230-60-3200-4300	PROF SERVICES	36,800.59	13,762.16	1,311.71	7,210.00	7,390.00	180.00	2.50%	7,610.00	220.00	2.98%
230-61-3260-4300	PROF SERVICES	925.43	9,098.94	0.00	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
	Total Object: 4300 - PROF SERVICES:	37,726.02	22,861.10	1,311.71	8,240.00	8,450.00	210.00	2.55%	8,700.00	250.00	2.96%
Object: 4301 - ENGINEERING SVS											
230-60-3200-4301	ENGINEERING SVS	35,201.80	35,401.43	11,960.50	57,890.00	59,340.00	1,450.00	2.50%	61,080.00	1,740.00	2.93%
	Total Object: 4301 - ENGINEERING SVS:	35,201.80	35,401.43	11,960.50	57,890.00	59,340.00	1,450.00	2.50%	61,080.00	1,740.00	2.93%
Object: 4302 - LEGAL SERVICE											
230-60-3200-4302	LEGAL SERVICE	1,057.50	1,212.00	1,200.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	1,057.50	1,212.00	1,200.00	0.00	0.00	0.00	0.00%	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		%			%
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: 4305 - FEES FOR SERVICE										
230-60-3200-4305	FEES FOR SERVICE	6,970.27	8,543.50	840.00	21,420.00	21,960.00	540.00	2.52%	22,600.00	640.00 2.91%
230-61-3260-4305	FEES FOR SERVICE	3,562.53	3,562.94	21.61	3,710.00	3,800.00	90.00	2.43%	3,910.00	110.00 2.89%
Total Object: 4305 - FEES FOR SERVICE:		10,532.80	12,106.44	861.61	25,130.00	25,760.00	630.00	2.51%	26,510.00	750.00 2.91%
Object: 4309 - CREDIT CARD FEES										
230-61-3260-4309	CREDIT CARD FEES	34,166.03	24,079.49	7,870.09	15,800.00	21,900.00	6,100.00	38.61%	21,900.00	0.00 0.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Based on April-June Average		0.00	0.00	21,900.00					
2027 FALL 2025	Maintain 2026 level		0.00	0.00	21,900.00					
Total Object: 4309 - CREDIT CARD FEES:		34,166.03	24,079.49	7,870.09	15,800.00	21,900.00	6,100.00	38.61%	21,900.00	0.00 0.00%
Object: 4310 - COMMUNICATION										
230-60-3200-4310	COMMUNICATION	924.87	512.25	198.00	620.00	640.00	20.00	3.23%	660.00	20.00 3.13%
Total Object: 4310 - COMMUNICATION:		924.87	512.25	198.00	620.00	640.00	20.00	3.23%	660.00	20.00 3.13%
Object: 4311 - POSTAGE										
230-61-3260-4311	POSTAGE	6,224.29	6,645.40	3,363.07	6,440.00	10,620.00	4,180.00	64.91%	10,620.00	0.00 0.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Infosend June volume with .05 postage incre		0.00	0.00	10,620.00					
2027 FALL 2025	Maintain 2026 level		0.00	0.00	10,620.00					
Total Object: 4311 - POSTAGE:		6,224.29	6,645.40	3,363.07	6,440.00	10,620.00	4,180.00	64.91%	10,620.00	0.00 0.00%
Object: 4321 - DATA PROCESSING										
230-61-3260-4321	DATA PROCESSING	56,274.00	65,079.00	27,644.00	56,400.00	49,400.00	-7,000.00	-12.41%	51,900.00	2,500.00 5.06%
Total Object: 4321 - DATA PROCESSING:		56,274.00	65,079.00	27,644.00	56,400.00	49,400.00	-7,000.00	-12.41%	51,900.00	2,500.00 5.06%
Object: 4340 - PRINTING										
230-61-3260-4340	PRINTING	3,156.80	3,158.15	1,202.49	4,840.00	2,820.00	-2,020.00	-41.74%	2,820.00	0.00 0.00%
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2026	Used June 2025 Print Volume from Infosend		0.00	0.00	2,820.00					
2027 FALL 2025	Maintain 2026 level		0.00	0.00	2,820.00					
Total Object: 4340 - PRINTING:		3,156.80	3,158.15	1,202.49	4,840.00	2,820.00	-2,020.00	-41.74%	2,820.00	0.00 0.00%
Object: 4341 - ADVER/PUBLISH										
230-60-3200-4341	ADVER/PUBLISH	0.00	0.00	0.00	310.00	320.00	10.00	3.23%	330.00	10.00 3.13%
Total Object: 4341 - ADVER/PUBLISH:		0.00	0.00	0.00	310.00	320.00	10.00	3.23%	330.00	10.00 3.13%

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: 4350 - INSURANCE CHARGE											
230-60-3200-4350	INSURANCE CHARGE	0.00	0.00	0.00	0.00	400.00	400.00	0.00%	400.00	0.00	0.00%
	Total Object: 4350 - INSURANCE CHARGE:	0.00	0.00	0.00	0.00	400.00	400.00	0.00%	400.00	0.00	0.00%
Object: 4371 - MAINT-REPAIR/OTH											
230-60-3200-4371	MAINT-REPAIR/OTH	89,842.07	75,935.89	69,027.00	215,260.00	220,640.00	5,380.00	2.50%	227,100.00	6,460.00	2.93%
	Total Object: 4371 - MAINT-REPAIR/OTH:	89,842.07	75,935.89	69,027.00	215,260.00	220,640.00	5,380.00	2.50%	227,100.00	6,460.00	2.93%
Object: 4375 - CHARGE-FLEET MNT											
230-60-3200-4375	CHARGE-FLEET MNT	26,548.29	27,671.46	13,635.10	23,300.00	29,300.00	6,000.00	25.75%	30,770.00	1,470.00	5.02%
	Total Object: 4375 - CHARGE-FLEET MNT:	26,548.29	27,671.46	13,635.10	23,300.00	29,300.00	6,000.00	25.75%	30,770.00	1,470.00	5.02%
Object: 4380 - RENTAL/LEASE											
230-60-3200-4380	RENTAL/LEASE	1,834.25	0.00	0.00	5,150.00	5,280.00	130.00	2.52%	5,430.00	150.00	2.84%
	Total Object: 4380 - RENTAL/LEASE:	1,834.25	0.00	0.00	5,150.00	5,280.00	130.00	2.52%	5,430.00	150.00	2.84%
Object: 4401 - DUES & SUBS											
230-61-3200-4401	DUES & SUBS	0.00	1,740.00	1,830.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4401 - DUES & SUBS:	0.00	1,740.00	1,830.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4403 - TRAVEL/TRAIN/CON											
230-60-3200-4403	TRAVEL/TRAIN/CON	2,737.08	3,886.02	1,772.25	5,560.00	5,700.00	140.00	2.52%	5,870.00	170.00	2.98%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	2,737.08	3,886.02	1,772.25	5,560.00	5,700.00	140.00	2.52%	5,870.00	170.00	2.98%
Object: 4449 - OTHER CONTRACT											
230-60-3200-4449	OTHER CONTRACT	0.00	40.50	0.00	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
	Total Object: 4449 - OTHER CONTRACT:	0.00	40.50	0.00	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
	Total Category: 4300 - CONTRACTUAL SERVICES:	306,225.80	280,329.13	141,875.82	426,070.00	441,730.00	15,660.00	3.68%	455,280.00	13,550.00	3.07%
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
230-60-3200-4530	MACH & EQUIPMENT	0.00	301,539.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4530 - MACH & EQUIPMENT:	0.00	301,539.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
Object: 4554 - PROJECT-ROW/EASE											
230-60-3200-4554	PROJECT-ROW/EASE	1,187.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4554 - PROJECT-ROW/EASE:	1,187.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Object: 4559 - PROJECT-OTHER											
230-60-3200-4559	PROJECT-OTHER	0.00	163,219.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4559 - PROJECT-OTHER:	0.00	163,219.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4500 - CAPITAL OUTLAY:	1,187.00	464,758.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	Comparison 1		Comparison 1	%	Comparison 2		Comparison 2	
				Budget		to Parent		Budget		to Comparison 1	
				2025 2025	2026 2026	Budget		Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT											
Object: 4700 - TRANSFERS OUT											
230-60-9230-4700	TRANSFERS OUT	168,129.00	981,786.49	19,937.50	47,850.00	49,300.00	1,450.00	3.03%	50,800.00	1,500.00	3.04%
	Total Object: 4700 - TRANSFERS OUT:	168,129.00	981,786.49	19,937.50	47,850.00	49,300.00	1,450.00	3.03%	50,800.00	1,500.00	3.04%
	Total Category: 4999 - TRANSFERS OUT:	168,129.00	981,786.49	19,937.50	47,850.00	49,300.00	1,450.00	3.03%	50,800.00	1,500.00	3.04%
	Total Expense:	970,582.78	2,276,354.25	412,458.32	1,413,130.00	1,112,730.00	-300,400.00	-21.26%	1,153,560.00	40,830.00	3.67%
	Total Fund: 230 - SURFACE WATER MANAGEMENT:	452,177.15	-573,831.80	46,537.79	-138,530.00	209,170.00	347,700.00	-250.99%	206,840.00	-2,330.00	-1.11%
	Report Total:	452,177.15	-573,831.80	46,537.79	-138,530.00	209,170.00	347,700.00	-250.99%	206,840.00	-2,330.00	-1.11%

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)	
Fund: 230 - SURFACE WATER MANAGEMENT										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
3359 - OTHER GOV AID	165,084.00	360,975.78	17,330.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	165,084.00	360,975.78	17,330.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES										
3525 - CREDIT CARD RECOVER	0.00	0.00	0.00	0.00	9,900.00	9,900.00	0.00%	9,900.00	0.00	0.00%
3727 - PENALTIES-UTIL	7,637.28	7,763.73	1,473.80	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
3735 - STORMWATER UTILITY	1,124,915.31	1,206,915.51	388,801.11	1,246,100.00	1,283,500.00	37,400.00	3.00%	1,322,000.00	38,500.00	3.00%
Total Category: 3400 - CHARGES FOR SERVICES:	1,132,552.59	1,214,679.24	390,274.91	1,251,100.00	1,298,400.00	47,300.00	3.78%	1,336,900.00	38,500.00	2.97%
Category: 3610 - FINES AND PENALTIES										
3615 - SETTLEMENTS	17,414.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3610 - FINES AND PENALTIES:	17,414.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	107,709.31	126,867.43	43,001.70	23,500.00	23,500.00	0.00	0.00%	23,500.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	107,709.31	126,867.43	43,001.70	23,500.00	23,500.00	0.00	0.00%	23,500.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS										
3813 - SALE OF GOODS	0.00	0.00	8,389.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	0.00	0.00	8,389.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	1,422,759.93	1,702,522.45	458,996.11	1,274,600.00	1,321,900.00	47,300.00	3.71%	1,360,400.00	38,500.00	2.91%
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	329,188.55	365,855.44	169,172.12	380,200.00	409,900.00	29,700.00	7.81%	424,200.00	14,300.00	3.49%
4110 - OVERTIME F. T.	18,640.93	10,842.84	9,017.87	18,000.00	18,800.00	800.00	4.44%	19,500.00	700.00	3.72%
4120 - SAL-P.T./TEMP	14,128.00	17,979.00	0.00	18,800.00	19,900.00	1,100.00	5.85%	20,600.00	700.00	3.52%
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	25,931.31	27,775.23	13,477.72	29,800.00	32,100.00	2,300.00	7.72%	33,500.00	1,400.00	4.36%
4142 - FICA	25,270.31	26,997.82	12,542.31	31,800.00	34,400.00	2,600.00	8.18%	35,600.00	1,200.00	3.49%
4144 - HEALTH INSURANCE	38,400.00	45,000.00	20,583.35	49,400.00	54,000.00	4,600.00	9.31%	59,400.00	5,400.00	10.00%
4148 - WORKERS COMP	23,600.00	29,200.00	13,583.35	32,600.00	20,300.00	-12,300.00	-37.73%	21,600.00	1,300.00	6.40%
Total Category: 4100 - PERSONAL SERVICES:	475,159.10	523,650.33	238,376.72	560,600.00	591,500.00	30,900.00	5.51%	616,500.00	25,000.00	4.23%
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	6,315.86	8,212.85	9,242.37	10,300.00	10,560.00	260.00	2.52%	10,870.00	310.00	2.94%
4211 - MOTOR FUELS	4,094.72	7,166.61	2,271.68	4,870.00	5,870.00	1,000.00	20.53%	5,930.00	60.00	1.02%
4217 - CLOTHING/UNIFORM	661.45	1,657.72	754.23	2,580.00	0.00	-2,580.00	-100.00%	0.00	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)	
4231 - SMALL TOOLS	656.32	8,212.91	0.00	2,000.00	2,640.00	640.00	32.00%	2,720.00	80.00	3.03%
4271 - OP SUP-OTHER IMP	8,153.53	0.00	0.00	8,860.00	2,050.00	-6,810.00	-76.86%	2,110.00	60.00	2.93%
4280 - CAPITAL OUTLAY <\$5,000	0.00	580.21	0.00	0.00	9,080.00	9,080.00	0.00%	9,350.00	270.00	2.97%
Total Category: 4200 - COMMODITIES:	19,881.88	25,830.30	12,268.28	28,610.00	30,200.00	1,590.00	5.56%	30,980.00	780.00	2.58%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	37,726.02	22,861.10	1,311.71	8,240.00	8,450.00	210.00	2.55%	8,700.00	250.00	2.96%
4301 - ENGINEERING SVS	35,201.80	35,401.43	11,960.50	57,890.00	59,340.00	1,450.00	2.50%	61,080.00	1,740.00	2.93%
4302 - LEGAL SERVICE	1,057.50	1,212.00	1,200.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	10,532.80	12,106.44	861.61	25,130.00	25,760.00	630.00	2.51%	26,510.00	750.00	2.91%
4309 - CREDIT CARD FEES	34,166.03	24,079.49	7,870.09	15,800.00	21,900.00	6,100.00	38.61%	21,900.00	0.00	0.00%
4310 - COMMUNICATION	924.87	512.25	198.00	620.00	640.00	20.00	3.23%	660.00	20.00	3.13%
4311 - POSTAGE	6,224.29	6,645.40	3,363.07	6,440.00	10,620.00	4,180.00	64.91%	10,620.00	0.00	0.00%
4321 - DATA PROCESSING	56,274.00	65,079.00	27,644.00	56,400.00	49,400.00	-7,000.00	-12.41%	51,900.00	2,500.00	5.06%
4340 - PRINTING	3,156.80	3,158.15	1,202.49	4,840.00	2,820.00	-2,020.00	-41.74%	2,820.00	0.00	0.00%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	310.00	320.00	10.00	3.23%	330.00	10.00	3.13%
4350 - INSURANCE CHARGE	0.00	0.00	0.00	0.00	400.00	400.00	0.00%	400.00	0.00	0.00%
4371 - MAINT-REPAIR/OTH	89,842.07	75,935.89	69,027.00	215,260.00	220,640.00	5,380.00	2.50%	227,100.00	6,460.00	2.93%
4375 - CHARGE-FLEET MNT	26,548.29	27,671.46	13,635.10	23,300.00	29,300.00	6,000.00	25.75%	30,770.00	1,470.00	5.02%
4380 - RENTAL/LEASE	1,834.25	0.00	0.00	5,150.00	5,280.00	130.00	2.52%	5,430.00	150.00	2.84%
4401 - DUES & SUBS	0.00	1,740.00	1,830.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	2,737.08	3,886.02	1,772.25	5,560.00	5,700.00	140.00	2.52%	5,870.00	170.00	2.98%
4449 - OTHER CONTRACT	0.00	40.50	0.00	1,130.00	1,160.00	30.00	2.65%	1,190.00	30.00	2.59%
Total Category: 4300 - CONTRACTUAL SERVICES:	306,225.80	280,329.13	141,875.82	426,070.00	441,730.00	15,660.00	3.68%	455,280.00	13,550.00	3.07%
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	301,539.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
4554 - PROJECT-ROW/EASE	1,187.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4559 - PROJECT-OTHER	0.00	163,219.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	1,187.00	464,758.00	0.00	350,000.00	0.00	-350,000.00	-100.00%	0.00	0.00	0.00%
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	168,129.00	981,786.49	19,937.50	47,850.00	49,300.00	1,450.00	3.03%	50,800.00	1,500.00	3.04%
Total Category: 4999 - TRANSFERS OUT:	168,129.00	981,786.49	19,937.50	47,850.00	49,300.00	1,450.00	3.03%	50,800.00	1,500.00	3.04%
Total Expense:	970,582.78	2,276,354.25	412,458.32	1,413,130.00	1,112,730.00	-300,400.00	-21.26%	1,153,560.00	40,830.00	3.67%
Total Fund: 230 - SURFACE WATER MANAGEMENT:	452,177.15	-573,831.80	46,537.79	-138,530.00	209,170.00	347,700.00	-250.99%	206,840.00	-2,330.00	-1.11%
Report Total:	452,177.15	-573,831.80	46,537.79	-138,530.00	209,170.00	347,700.00	-250.99%	206,840.00	-2,330.00	-1.11%

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							
230 - SURFACE WATER MANAGEMENT	452,177.15	-573,831.80	46,537.79	-138,530.00	209,170.00	347,700.00	-250.99%	206,840.00	-2,330.00	-1.11%
Report Total:	452,177.15	-573,831.80	46,537.79	-138,530.00	209,170.00	347,700.00	-250.99%	206,840.00	-2,330.00	-1.11%

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

From: Brenda Malinowski, Finance Director
Judy Afdahl, Assistant Finance Director

Date: July 24, 2025

Subject: Water and Sewer Rates

Introduction

Rate studies for the water and sewer funds were completed in 2017 and 2022 by the consultant S.E.H. Since the most recent rate study has been completed in 2022, operating expenses and a possible change in funding the operation of our water treatment plants has prompted the need for a new study. Judy Afdahl, Assistant Finance Director, completed rates studies for both the water and sewer funds this summer. City staff including Ryan Burfeind, Rick Alt, Rich Moen, and Abigail Eucker contributed throughout the process.

By completing the study internally, it will be easier to update and analyze the study as part of the budget process each year. City staff will be able to incorporate any new capital demands or changes in operations to provide a document that would support any increase to utility rates.

As part of the rate studies, the following items were reviewed:

- Review of O&M costs, 10-year capital costs, and cash flow reserves
- Review debt service on new Utilities Building
- Review historical data and determine trends, population, and connection increases
- Review historical data for consumption trends including irrigation
- Develop ten-year O&M cost projections
- Identify future replacement schedules for meter replacement
- Establish cost recovery of depreciation through an analysis of the next ten years of capital costs
- Review impacts of various rate adjustments
- Complete a comparison with other communities

Discussion

The rate study included 4% increases in personnel costs, 2.5% increases in commodities and contractual, and a 5% increase in the sewer MCES costs per year. Estimated operating costs for the new utilities building were included in the rate study. In addition, the following capital items need to be funded in the next ten years:

- Water
 - Meter and radio replacement -Average of \$300,000 per year
 - Well rehabilitation -Average of \$104,000 per year
 - Pavement management water projects -Average of \$335,000 per year including \$1.5M project contribution in 2032
 - Water tower painting of four towers -\$1M to \$2M per tower
 - Various other capital and vehicle replacements
- Sewer
 - Sewer slip lining -\$50,000 per year
 - 90th & Jamaica sewer slip lining -\$1.5M in 2031
 - Pavement management sewer projects -Average \$225,000 per year

The operating costs for the water treatment plants were also evaluated as part of the study since it is unknown if reimbursement for these operating costs will occur after July 2027.

In the sewer fund, 6% annual rate increases are necessary to fund operations and capital needs in the next ten years.

In the water fund, 6% annual rate increases are also necessary to fund operations and capital needs in the next ten years if not including water treatment plant operating costs. When adding the operation of the water treatment facilities, higher rate increases are needed. There were three options that staff considered:

	2026	2027	2028	2029	2030	2031	2032	2033
Recommendation	10%	15%	15%	15%	6%	6%	6%	6%
Scenario #2	6%	20%	15%	15%	6%	6%	6%	6%
Scenario #3	6%	18%	17%	15%	6%	6%	6%	6%

The staff recommendation has a more gradual impact on the utility customers.

Rate Comparisons

With the proposed rates, Cottage Grove still compares favorably to other cities. City staff has prepared rate comparisons for **water, sewer, stormwater and the street light utility** as well as a combined bill comparison. The total monthly residential bill comparison is shown below.

Total Monthly Residential Bill (All Services)				
City	3,000 Gallons	6,000 Gallons	10,000 Gallons	15,000 Gallons
Cottage Grove (Existing)	\$ 38.15	\$ 55.07	\$ 80.90	\$ 120.44
Hastings	\$ 38.72	\$ 58.15	\$ 85.23	\$ 125.08
Cottage Grove (Proposed)	\$ 40.65	\$ 58.72	\$ 86.43	\$ 129.02
Woodbury	\$ 43.78	\$ 62.53	\$ 89.60	\$ 127.05
Oakdale	\$ 49.20	\$ 66.02	\$ 95.10	\$ 132.30
Lake Elmo	\$ 47.33	\$ 47.33	\$ 108.91	\$ 158.31
St Paul Park	\$ 41.30	\$ 63.50	\$ 93.63	\$ 132.23
Rosemount	\$ 38.86	\$ 65.63	\$ 103.21	\$ 151.71
Apple Valley	\$ 53.41	\$ 70.94	\$ 94.66	\$ 128.76
Inver Grove Heights	\$ 47.22	\$ 74.31	\$ 112.53	\$ 162.88
Burnsville	\$ 51.70	\$ 75.07	\$ 107.91	\$ 148.96
Newport	\$ 65.19	\$ 100.68	\$ 152.67	\$ 223.32

The comparison of each individual utility service is included as part of this memo.

Action Requested

Receive information on the water & sewer rate study and provide direction.

**City of Cottage Grove
Residential Utility Rate Comparison**

Monthly Residential Water Rates				
City	3,000 Gallons	6,000 Gallons	10,000 Gallons	15,000 Gallons
Cottage Grove (Existing)	\$ 6.89	\$ 10.40	\$ 18.35	\$ 35.54
Cottage Grove (Proposed)	\$ 7.58	\$ 11.44	\$ 20.19	\$ 39.09
Rosemount	\$ 9.53	\$ 16.44	\$ 27.54	\$ 42.94
Woodbury	\$ 10.06	\$ 16.99	\$ 28.30	\$ 46.05
Oakdale	\$ 12.69	\$ 20.25	\$ 30.81	\$ 44.86
St Paul Park	\$ 12.92	\$ 21.35	\$ 33.12	\$ 48.77
Hastings	\$ 12.95	\$ 17.95	\$ 25.79	\$ 41.59
Inver Grove Heights	\$ 13.59	\$ 24.12	\$ 40.26	\$ 63.01
Apple Valley	\$ 14.58	\$ 20.23	\$ 27.95	\$ 39.95
Lake Elmo	\$ 17.11	\$ 25.76	\$ 38.76	\$ 58.21
Burnsville	\$ 18.05	\$ 26.42	\$ 39.26	\$ 55.31
Newport	\$ 20.07	\$ 30.60	\$ 49.31	\$ 78.36

Monthly Residential Sewer Rates				
City	3,000 Gallons	6,000 Gallons	10,000 Gallons	15,000 Gallons
Cottage Grove (Existing)	\$ 18.47	\$ 31.88	\$ 49.76	\$ 72.11
Cottage Grove (Proposed)	\$ 19.58	\$ 33.79	\$ 52.75	\$ 76.44
Rosemount	\$ 19.86	\$ 39.72	\$ 66.20	\$ 99.30
St Paul Park	\$ 20.78	\$ 34.55	\$ 52.91	\$ 75.86
Hastings	\$ 21.50	\$ 35.93	\$ 55.17	\$ 79.22
Lake Elmo	\$ 22.30	\$ 38.27	\$ 62.23	\$ 92.18
Woodbury	\$ 22.65	\$ 34.47	\$ 50.23	\$ 69.93
Burnsville	\$ 22.72	\$ 37.72	\$ 57.72	\$ 82.72
Apple Valley	\$ 24.13	\$ 36.01	\$ 52.01	\$ 74.11
Inver Grove Heights	\$ 24.50	\$ 41.06	\$ 63.14	\$ 90.74
Oakdale	\$ 27.07	\$ 36.33	\$ 54.85	\$ 78.00
Newport	\$ 35.58	\$ 60.54	\$ 93.82	\$ 135.42

Monthly Residential Storm Water Rates	
City	
Oakdale	\$ 3.73
Hastings	\$ 4.27
St Paul Park	\$ 5.33
Newport	\$ 6.46
Cottage Grove (Existing)	\$ 6.47
Cottage Grove (Proposed)	\$ 6.66
Rosemount	\$ 7.08
Inver Grove Heights	\$ 7.80
Lake Elmo	\$ 7.92
Burnsville	\$ 7.98
Woodbury	\$ 8.52
Apple Valley	\$ 12.08

Monthly Residential Street Light Rates	
City	
Hastings	-
Lake Elmo	-
Inver Grove Heights	\$ 1.33
St Paul Park	\$ 2.27
Rosemount	\$ 2.39
Woodbury	\$ 2.55
Apple Valley	\$ 2.62
Burnsville	\$ 2.95
Newport	\$ 3.08
Oakdale	\$ 5.71
Cottage Grove (Existing)	\$ 6.32
Cottage Grove (Proposed)	\$ 6.83

*** All other city rates are based on 2025 rates. The City of Cottage Grove proposed rate is based on the 2026 budget.

Water Rate Increase

Recommendation

Water Rate Increase

REVENUES

	Actual 2024	Budget 2025	Projection 2026	Projection 2027	Projection 2028	Projection 2029	Projection 2030	Projection 2031	Projection 2032	Projection 2033
Water Rate Increase	3.00%	5.50%	10.00%	15.00%	15.00%	15.00%	6.00%	6.00%	6.00%	6.00%
Billing Revenues	3,281,669	3,874,152	4,427,000	5,161,882	6,018,754	7,017,868	7,551,226	8,125,119	8,742,628	9,407,067
Penalties	47,821	33,000	41,000	47,150	54,223	62,356	66,097	70,063	74,267	78,723
Other Service Charges	31,050	30,000	36,000	36,576	37,161	37,756	38,360	38,974	39,597	40,231
Water Meter Sales	149,310	148,600	152,151	156,140	160,044	164,045	168,146	172,349	176,658	181,075
Other Revenue Sources										
Investment Earnings	756,885	53,748	93,700	86,300	80,400	76,100	76,300	80,700	83,400	104,900
Intergovernmental	124,710	98,000	232,200	243,000	250,290	-	-	-	-	-
Miscellaneous	34,970	14,000	34,000	34,340	34,683	35,030	35,381	35,734	36,092	36,453
TOTAL REVENUES	4,426,415	4,251,500	5,016,051	5,765,388	6,635,555	7,393,154	7,935,509	8,522,939	9,152,642	9,848,448
OPERATING EXPENSES										
Operating Expenses	3,559,440	3,617,390	3,982,241	4,182,570	4,239,131	4,375,748	4,516,957	4,663,401	4,814,726	4,971,084
Payment on Long Term Debt	328,006	500,871	591,694	590,850	589,444	591,131	592,069	588,600	588,225	590,756
TOTAL EXPENDITURES	3,887,446	4,118,261	4,573,935	4,773,420	4,828,575	4,966,879	5,109,026	5,252,001	5,402,951	5,561,840
Net Increase (or Decrease)	\$ 538,969	\$ 133,239	\$ 442,116	\$ 991,968	\$ 1,806,980	\$ 2,426,275	\$ 2,826,483	\$ 3,270,938	\$ 3,749,691	\$ 4,286,608

Unrestricted Cash Balance

Beginning Balance Jan 1	\$ 7,608,243.00	\$ 10,760,798.00	\$ 6,388,259.00	\$ 5,650,475.00	\$ 5,003,943.00	\$ 5,072,322.78	\$ 4,805,597.90	\$ 5,422,080.61	\$ 5,344,318.93	\$ 5,323,509.77
Income/(Loss)	538,969.00	133,239.00	442,116.00	991,968.00	1,806,979.78	2,426,275.13	2,826,482.71	3,270,938.32	3,749,690.84	4,286,607.82
Capital Projects	(6,246,598.00)	(5,069,038.00)	(1,179,900.00)	(1,638,500.00)	(538,600.00)	(693,000.00)	(150,000.00)	(1,226,700.00)	(1,584,500.00)	(113,000.00)
WTP Operations & Maintenance	-	-	-	-	(1,200,000.00)	(2,000,000.00)	(2,060,000.00)	(2,122,000.00)	(2,186,000.00)	(2,252,000.00)
MPCA-UEB Reimbursement-CO #1	-	563,260.00	-	-	-	-	-	-	-	-
Bond Proceeds	8,551,882.00	-	-	-	-	-	-	-	-	-
Accruals	308,302.00	-	-	-	-	-	-	-	-	-
Ending Balance Dec 31	\$ 10,760,798.00	\$ 6,388,259.00	\$ 5,650,475.00	\$ 5,003,943.00	\$ 5,072,322.78	\$ 4,805,597.90	\$ 5,422,080.61	\$ 5,344,318.93	\$ 5,323,509.77	\$ 7,245,117.59
Net Cash Impact	\$ 3,152,555.00	\$ (4,372,539.00)	\$ (737,784.00)	\$ (646,532.00)	\$ 68,379.78	\$ (266,724.87)	\$ 616,482.71	\$ (77,761.68)	\$ (20,809.16)	\$ 1,921,607.82
Cash Reserve Target	\$ 7,378,604.00	\$ 3,762,714.50	\$ 4,320,635.00	\$ 3,847,609.63	\$ 4,472,005.01	\$ 4,030,547.62	\$ 5,208,000.40	\$ 5,673,087.87	\$ 4,315,298.21	\$ 6,134,011.33
Cash Reserves	10,760,798.00	6,388,259.00	5,650,475.00	5,003,943.00	5,072,322.78	4,805,597.90	5,422,080.61	5,344,318.93	5,323,509.77	7,245,117.59
Excess/(Deficit)	\$ 3,382,194.00	\$ 2,625,544.50	\$ 1,329,840.00	\$ 1,156,333.38	\$ 600,317.77	\$ 775,050.29	\$ 214,080.21	\$ (328,768.94)	\$ 1,008,211.57	\$ 1,111,106.26

**WATER RATE INCREASES
OTHER SCENARIOS**

Scenario #2										
	Actual	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Rate Increase	3.00%	5.50%	6.00%	20.00%	15.00%	15.00%	6.00%	6.00%	6.00%	6.00%
Billing Revenues	3,360,540	3,874,152	4,266,100	5,187,578	6,048,715	7,052,802	7,588,815	8,165,565	8,786,148	9,453,895
Unrestricted Cash Balance										
Beginning Balance Jan 1	\$ 7,608,243.00	\$ 10,760,798.00	\$ 6,388,259.00	\$ 5,489,575.00	\$ 4,870,788.60	\$ 4,971,486.95	\$ 4,742,407.80	\$ 5,399,353.94	\$ 5,365,084.94	\$ 5,391,025.15
Income/(Loss)	538,969.00	133,239.00	281,216.00	1,019,713.60	1,839,298.35	2,463,920.86	2,866,946.14	3,314,430.99	3,796,440.21	4,336,858.48
Capital Projects	(6,246,598.00)	(5,069,038.00)	(1,179,900.00)	(1,638,500.00)	(538,600.00)	(693,000.00)	(150,000.00)	(1,226,700.00)	(1,584,500.00)	(113,000.00)
WTP Operations & Maintenance	-	-	-	-	(1,200,000.00)	(2,000,000.00)	(2,060,000.00)	(2,122,000.00)	(2,186,000.00)	(2,252,000.00)
MPCA-UEB Reimbursement	-	563,260.00	-	-	-	-	-	-	-	-
Bond Proceeds	8,551,882.00	-	-	-	-	-	-	-	-	-
Accruals	308,302.00	-	-	-	-	-	-	-	-	-
Ending Balance Dec 31	\$ 10,760,798.00	\$ 6,388,259.00	\$ 5,489,575.00	\$ 4,870,788.60	\$ 4,971,486.95	\$ 4,742,407.80	\$ 5,399,353.94	\$ 5,365,084.94	\$ 5,391,025.15	\$ 7,362,883.63
Net Cash Impact	\$ 3,152,555.00	\$ (4,372,539.00)	\$ (898,684.00)	\$ (618,786.40)	\$ 100,698.35	\$ (229,079.14)	\$ 656,946.14	\$ (34,269.01)	\$ 25,940.21	\$ 1,971,858.48
Cash Reserve Target	\$ 7,378,604.00	\$ 3,762,714.50	\$ 4,320,635.00	\$ 3,847,609.63	\$ 4,472,005.01	\$ 4,030,547.62	\$ 5,208,000.40	\$ 5,673,087.87	\$ 4,315,298.21	\$ 6,134,011.33
Cash Reserves	10,760,798.00	6,388,259.00	5,489,575.00	4,870,788.60	4,971,486.95	4,742,407.80	5,399,353.94	5,365,084.94	5,391,025.15	7,362,883.63
Excess/(Deficit)	\$ 3,382,194.00	\$ 2,625,544.50	\$ 1,168,940.00	\$ 1,023,178.98	\$ 499,481.94	\$ 711,860.19	\$ 191,353.54	\$ (308,002.94)	\$ 1,075,726.94	\$ 1,228,872.29

Scenario #3										
	Actual	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Rate Increase	3.00%	5.50%	6.00%	18.00%	17.00%	15.00%	6.00%	6.00%	6.00%	6.00%
Billing Revenues	3,360,540	3,874,152	4,266,100	5,102,256	6,051,275	7,055,787	7,592,027	8,169,021	8,789,866	9,457,896
Unrestricted Cash Balance										
Beginning Balance Jan 1	\$ 7,608,243.00	\$ 10,760,798.00	\$ 6,388,259.00	\$ 5,489,575.00	\$ 4,784,646.60	\$ 4,887,929.21	\$ 4,661,862.92	\$ 5,322,050.43	\$ 5,291,268.67	\$ 5,320,960.65
Income/(Loss)	538,969.00	133,239.00	281,216.00	933,571.60	1,841,882.61	2,466,933.71	2,870,187.52	3,317,918.23	3,800,191.98	4,340,894.84
Capital Projects	(6,246,598.00)	(5,069,038.00)	(1,179,900.00)	(1,638,500.00)	(538,600.00)	(693,000.00)	(150,000.00)	(1,226,700.00)	(1,584,500.00)	(113,000.00)
WTP Operations & Maintenance	-	-	-	-	(1,200,000.00)	(2,000,000.00)	(2,060,000.00)	(2,122,000.00)	(2,186,000.00)	(2,252,000.00)
MPCA-UEB Reimbursement	-	563,260.00	-	-	-	-	-	-	-	-
Bond Proceeds	8,551,882.00	-	-	-	-	-	-	-	-	-
Accruals	308,302.00	-	-	-	-	-	-	-	-	-
Ending Balance Dec 31	\$ 10,760,798.00	\$ 6,388,259.00	\$ 5,489,575.00	\$ 4,784,646.60	\$ 4,887,929.21	\$ 4,661,862.92	\$ 5,322,050.43	\$ 5,291,268.67	\$ 5,320,960.65	\$ 7,296,855.49
Net Cash Impact	\$ 3,152,555.00	\$ (4,372,539.00)	\$ (898,684.00)	\$ (704,928.40)	\$ 103,282.61	\$ (226,066.29)	\$ 660,187.52	\$ (30,781.77)	\$ 29,691.98	\$ 1,975,894.84
Cash Reserve Target	\$ 7,378,604.00	\$ 3,762,714.50	\$ 4,320,635.00	\$ 3,847,609.63	\$ 4,472,005.01	\$ 4,030,547.62	\$ 5,208,000.40	\$ 5,673,087.87	\$ 4,315,298.21	\$ 6,134,011.33
Cash Reserves	10,760,798.00	6,388,259.00	5,489,575.00	4,784,646.60	4,887,929.21	4,661,862.92	5,322,050.43	5,291,268.67	5,320,960.65	7,296,855.49
Excess/(Deficit)	\$ 3,382,194.00	\$ 2,625,544.50	\$ 1,168,940.00	\$ 937,036.98	\$ 415,924.20	\$ 631,315.30	\$ 114,050.03	\$ (381,819.20)	\$ 1,005,662.44	\$ 1,162,844.15

SEWER RATE INCREASE

	Actual	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sewer Rate Increase	5.00%	5.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
REVENUES										
Billing Revenues	3,930,685	4,140,870	4,577,000	4,924,852	5,299,141	5,701,875	6,135,218	6,601,495	7,103,208	7,643,052
Penalties	47,156	30,000	40,000	40,000	42,400	44,944	47,641	50,499	53,529	56,741
Other Revenue Sources										
Investment Earnings	163,883	37,000	34,900	34,800	36,400	37,200	41,000	38,600	38,100	47,300
Interfund Interest	21,250	19,200	17,050	14,950	12,650	10,025	7,275	4,450	1,500	-
Miscellaneous	12,943	17,500	17,000	17,000	17,510	18,035	18,576	19,134	19,708	20,299
TOTAL REVENUES	4,175,917	4,244,570	4,685,950	5,031,602	5,408,101	5,812,080	6,249,710	6,714,177	7,216,045	7,767,392
OPERATING EXPENSES										
Operating Expenses	3,951,972	4,262,220	4,536,474	4,718,735	4,925,756	5,142,320	5,368,882	5,605,916	5,853,922	6,113,423
Payment on Long Term Debt	109,335	169,957	197,231	196,950	196,481	197,044	197,356	196,200	196,075	196,919
TOTAL EXPENDITURES	4,061,307	4,432,177	4,733,705	4,915,685	5,122,237	5,339,364	5,566,238	5,802,116	6,049,997	6,310,342
Net Increase (or Decrease)	\$ 114,610	\$ (187,607)	\$ (47,755)	\$ 115,917	\$ 285,864	\$ 472,716	\$ 683,472	\$ 912,061	\$ 1,166,047	\$ 1,457,050
Unrestricted Cash Balance										
Beginning Balance Jan 1	\$ 2,996,218.00	\$ 3,669,702.00	\$ 2,392,095.00	\$ 2,258,340.00	\$ 2,443,157.00	\$ 2,665,421.13	\$ 2,885,236.92	\$ 3,687,209.28	\$ 3,278,170.35	\$ 4,542,517.84
Income/(Loss)	114,610.00	(187,607.00)	(47,755.00)	115,917.00	285,864.13	472,715.79	683,472.36	912,061.07	1,166,047.50	1,457,049.87
Interfund Loan-Principal Payment	210,000.00	210,000.00	210,000.00	210,000.00	250,000.00	275,000.00	275,000.00	290,000.00	300,000.00	-
Capital Projects	(2,523,330.00)	(1,300,000.00)	(296,000.00)	(141,100.00)	(313,600.00)	(527,900.00)	(156,500.00)	(1,611,100.00)	(201,700.00)	(341,200.00)
Bond Proceeds	2,850,628.00	-	-	-	-	-	-	-	-	-
Accruals	21,576.00	-	-	-	-	-	-	-	-	-
Ending Balance Dec 31	\$ 3,669,702.00	\$ 2,392,095.00	\$ 2,258,340.00	\$ 2,443,157.00	\$ 2,665,421.13	\$ 2,885,236.92	\$ 3,687,209.28	\$ 3,278,170.35	\$ 4,542,517.84	\$ 5,658,367.71
Net Cash Impact	\$ 673,484.00	\$ (1,277,607.00)	\$ (133,755.00)	\$ 184,817.00	\$ 222,264.13	\$ 219,815.79	\$ 801,972.36	\$ (409,038.93)	\$ 1,264,347.50	\$ 1,115,849.87
Cash Reserve Target	\$ 3,601,067.00	\$ 2,761,468.00	\$ 2,697,417.50	\$ 2,972,958.81	\$ 3,296,103.98	\$ 3,038,296.81	\$ 4,610,258.10	\$ 3,324,736.16	\$ 3,594,830.37	\$ 3,536,213.79
Cash Reserves	3,669,702.00	2,392,095.00	2,258,340.00	2,443,157.00	2,665,421.13	2,885,236.92	3,687,209.28	3,278,170.35	4,542,517.84	5,658,367.71
Excess/(Deficit)	\$ 68,635.00	\$ (369,373.00)	\$ (439,077.50)	\$ (529,801.81)	\$ (630,682.85)	\$ (153,059.89)	\$ (923,048.83)	\$ (46,565.82)	\$ 947,687.47	\$ 2,122,153.92



2025-2031 Streetlight Rate Study

July 24, 2025



Background

The City of Cottage Grove operates and maintains the municipal streetlighting system to provide safe, reliable public lighting for roadways and neighborhoods. The Streetlight Utility Fund is currently funded through monthly charges to utility accounts holders. Due to increasing energy costs, equipment aging, and rising maintenance expenses, the City has reviewed the fund to ensure future financial stability.

Cottage Grove's streetlight infrastructure currently includes 3,317 city-owned residential and commercial light poles. Additionally, Xcel Energy owns 578 streetlights in a centralized area of Cottage Grove. Streetlights, owned by Xcel, takes longer to be repaired and costs more to residents per month. Although having streetlights owned by the city requires employees, equipment and maintenance expenses that otherwise would not be needed, it also allows streetlights to be maintained more efficiently.

The Streetlight Maintenance fund is used for the following expenditure items.

- Public Works personnel services
- Commodities, which include operating supplies
- Professional services, which include engineering services
- Minor maintenance, which includes minor maintenance completed by Public Works staff
- Major maintenance, which includes capital outlay projects and equipment
- Miscellaneous contractual services, which include bills paid to Xcel Energy
- Administrative and general expenditures for utility billing

Under Cottage Grove's rate structure, residential properties, commercial properties, churches, townhomes, schools, and multifamily properties with city-owned streetlights are billed monthly, while rural properties are billed yearly. Commercial, churches, townhomes, schools and multifamily properties are given a rate per RLE (Residential Lot Equivalent). This rate is calculated using a formula of 2.5 lots/acre for commercial/churches and 1.25 lots/acre for schools. Residential properties with Xcel-owned streetlights are also included in this table.

Streetlight Monthly Fees								
Rate Structure	Property Type	2019	2020	2021	2022	2023	2024	2025
Per Lot Per Month	Residential City-Owned	\$3.12	\$ 3.27	\$ 3.46	\$ 5.00	\$ 5.40	\$ 5.85	\$ 6.32
	<i>Percent Increase</i>	-	4.81%	5.81%	44.51%	8.00%	8.33%	8.03%
	Residential Xcel-Owned	\$5.70	\$ 5.70	\$ 5.70	\$ 6.00	\$ 6.50	\$ 7.05	\$ 7.61
	<i>Percent Increase</i>	-	0.00%	0.00%	5.26%	8.33%	8.46%	7.94%
Per Lot Per Year	Rural	\$ 4.75	\$ 5.04	\$ 5.04	\$ 5.28	\$ 5.28	\$ 5.76	\$ 6.22
	<i>Percent Increase</i>	-	6.11%	0.00%	4.76%	0.00%	9.09%	7.99%
Per RLE Per Month	Commercial							
	Churches							
	Townhomes	\$ 3.12	\$ 3.27	\$ 3.46	\$ 5.00	\$ 5.40	\$ 5.85	\$ 6.32
	Schools							
	Multifamily							
	<i>Percent Increase</i>	-	4.81%	5.81%	30.80%	8.00%	8.33%	8.03%
Monthly Maintenance Fee	Maintenance Fee	\$ 1.08	\$ 1.13	\$ 1.16	\$ -	\$ -	\$ -	\$ -
	<i>Percent Increase</i>	-	4%	3%	-	-	-	-
RLE=2.5 units per acre for commercial and churches, 1.25 units/acre for schools								
Large rate increase is due to the quarterly maintenacne fee and standard fee being combined								

The below table summarizes the conversion of the above rates into quarterly rates. A quarterly rate structure is used by many cities similar to Cottage Grove in population size and land area. A comparison of cities with this same structure and size will be shown in a following section. A significant rate increase can be seen in the table below for the year 2022. This increase is due to the quarterly maintenance fee being combined with the standard fee. A fee increase of 8% was assessed in the year 2022.

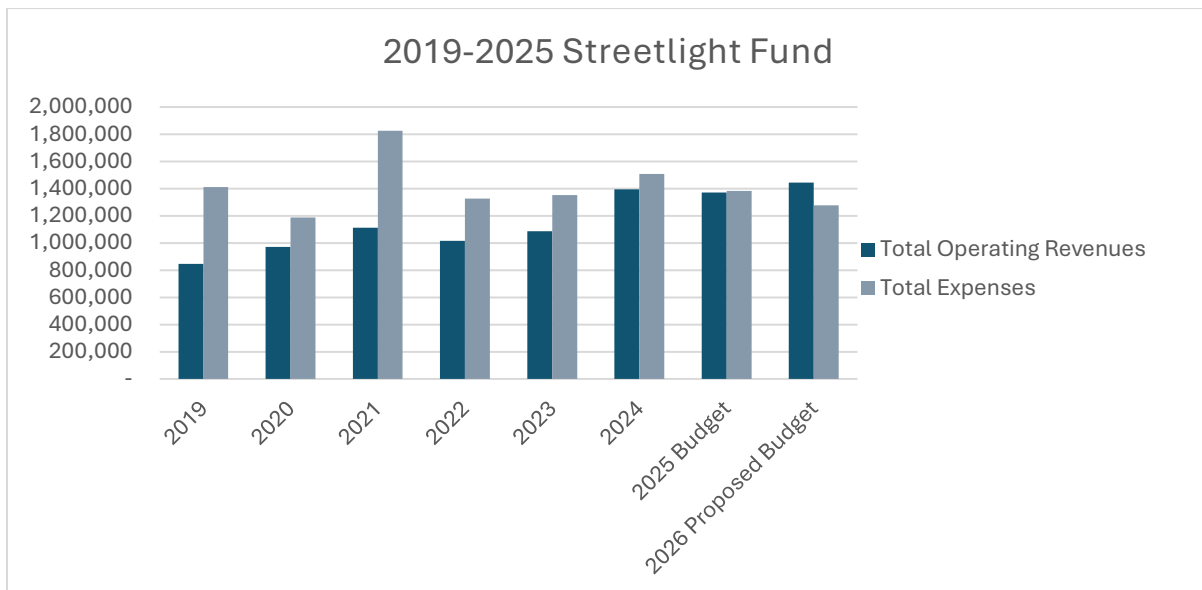
Past Quarterly Streetlight Utility Rates

Rate Structure	Property Type	2019	2020	2021	2022	2023	2024	2025
Per Lot Per Quarter	Residential City-Owned	\$ 9.36	\$ 9.81	\$ 10.38	\$ 15.00	\$ 16.20	\$ 17.55	\$ 18.96
	Residential Xcel-Owned	\$17.10	\$ 17.10	\$ 17.10	\$ 18.00	\$ 19.50	\$ 21.15	\$ 22.83
Per Lot Per Quarter	Rural	\$ 1.18	\$ 1.26	\$ 1.26	\$ 1.32	\$ 1.32	\$ 1.44	\$ 1.56
Per RLE Per Quarter	Commercial							
	Churches							
	Townhomes	\$ 9.36	\$ 9.81	\$ 10.38	\$ 15.00	\$ 16.20	\$ 17.55	\$ 18.96
	Schools							
	Multifamily							
Quarterly Maintenance Fee	Maintenance Fee	\$ 3.24	\$ 3.39	\$ 3.48	\$ -	\$ -	\$ -	\$ -

Streetlight Program 2019-2025

A series of fiscal years with nominal rate increases did not account for the growing infrastructure needs as well as increased contractual costs. The City of Cottage Grove experienced significantly higher than anticipated levels of development from 2020-2023. This high level of increased development was not accounted for in a Rate Study conducted in 2020 which allowed for inflation and city owned infrastructure costs to outpace the proposed rate increases.

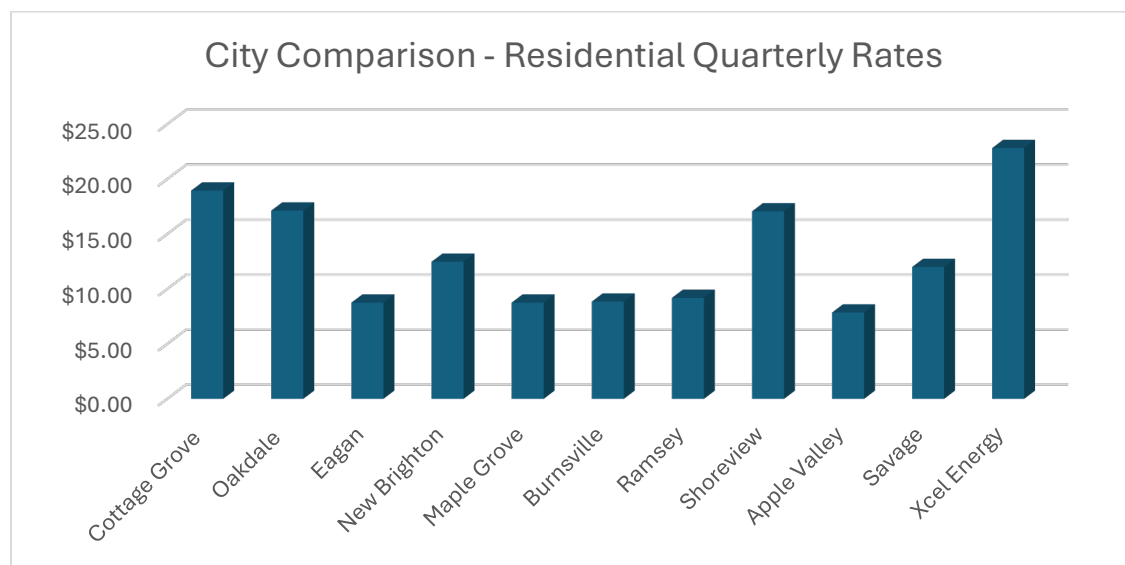
The City of Cottage Grove maintains its traffic signals from the Streetlight Enterprise Fund, which helps ensure proper maintenance and operations without relying on the general fund. Other expenses such as city-wide streetlights and streetlight banner purchases have historically been purchased through the Streetlight Fund. In 2021, summertime streetlight banners were purchased for \$15,500. Operational costs such as a cabinet update in 2021 for \$31,780. The painting of traffic signals and light poles is also a necessary expense for the Streetlight Enterprise Fund. Pole painting operations were completed in 2019 for \$25,000 and in 2022 for \$14,190. Cottage Grove contracts with the City of St. Paul for annual preventative maintenance services and signal repairs, which average \$10,000/year for each annually, for a total of \$20,000. Xcel Energy bills for traffic signals traffic signals total \$7,000/year. Professional services for signal detection and re-timing are also paid for out of the streetlight utility fund, which is approximately \$5,000/year. On an annual basis, traffic signals have cost the city approximately \$89,000/year to maintain and repair.



City Rate Comparison

The residential streetlight utility fee for a single-family home for the City of Cottage Grove is currently \$6.32 per month, or \$18.96 per quarter. When comparing this to the fees from 9 other cities, Cottage Grove is above the average fee of \$13.08 for those cities. Cottage Grove's Utility Department prides itself in a high degree of service and is committed to serving its residents through quality and reliable infrastructure. Without a streetlight rate that allows the City to achieve such a high level of service, the City's lighting infrastructure would not be as efficient as it's been in recent years. Xcel Energy's residential streetlight rate has historically been higher than Cottage Grove's and is reflected in the graph below. The City of Cottage Grove's rates are higher in comparison to other alike cities but expenses such as signal maintenance/electricity, pole painting expenses, summertime banners and winter decorations are accounted for in the rate.

Multi Family housing complexes have historically been charged the appropriate RLE (Residential Lot Equivalent). After an analysis on how similar sized municipalities tax multi family buildings, the vast majority of cities charge by a per unit rate. Fee collection per unit increases revenue to spread the costs across all users of the city lighting system.



Projected Streetlight Budget 2025-2031

The City of Cottage Grove has experienced significant residential growth since 2020 which has expanded the City's public lighting infrastructure. With growth expected to remain steady, additional expenditure is needed to offset increased costs. In 2027, a \$10,000 addition is outlined in the rate study to cover the transition to LED from high pressure sodium (HPS) bulbs. This addition will allow the city to replace approximately 250 high pressure sodium bulbs each

year using a LED conversion bulb as the HPS bulbs fail. HPS bulbs are being phased out in the industry, and it is important that Cottage Grove is ready for this. Previously it was a concern that full luminaries would need to be replaced when transitioning to LED, which currently cost \$1,710/fixture, however the LED conversion bulb only costs \$50. This is still greater than the HPS bulb cost of \$13 dollars. Transitioning to LED lights has a decrease in cost of approximately 43% on average. Transitioning to LED has an initial installation cost associated with the conversion, but the city would see a payback from cost savings in approximately two years. A \$50,000 budget addition in 2027 and 2028 has been accounted for to increase the budgeted amount for directional drilling and light pole painting operations. Personnel additions are essential for promoting growth in divisions while the city's taxbase is expanding. The addition of a new Utility Department employee and bucket truck are accounted for in the Streetlight Utility Fund for 2028. Capital Outlay expenses in the projected budget fluctuate significantly in the future years presented in the study. Referencing the table below, 2028 and 2030 are projecting higher Capital Outlay expenses but continued rate increases are anticipated to help ensure a fund balance is sustainable. Continued monitoring of revenues and expenses from 2026-2031 will be done to address any additional fee increases that are not suggested in this study due to unseen circumstances at this time.

Discrepancies recognized within a projected budget are often difficult to theorize as development and contractual services vary from each fiscal year. Unexpected expenditures such as increased directional drilling needs due to an energy source break, create unique challenges within an enterprise fund.

Projected Total Expenses

Streetlight Fund 2026-2031	2026	2027	2028	2029	2030	2031
Personal Services	201,824	207,879	371,215	386,064	401,506	417,566
Transfers Out	100,000	103,000	106,090	109,273	112,551	115,927
Commodities- Items for Resale	100,000	103,000	106,090	109,273	112,551	115,927
Travel/ Training	1,415	1,457	1,501	1,546	1,592	1,640
Commodities	101,168	114,203	117,629	121,157	124,792	128,536
Contractual Services 1400-4360	168,920	173,988	179,207	184,583	190,121	195,825
Contractual Services	450,539	514,055	579,477	596,861	614,767	633,210
Capital Outlay	261,000	79,000	552,000	221,000	623,000	146,000
Total Expenses	\$ 1,384,865	\$ 1,296,581	\$ 2,013,208	\$ 1,729,757	\$ 2,180,880	\$ 1,754,631

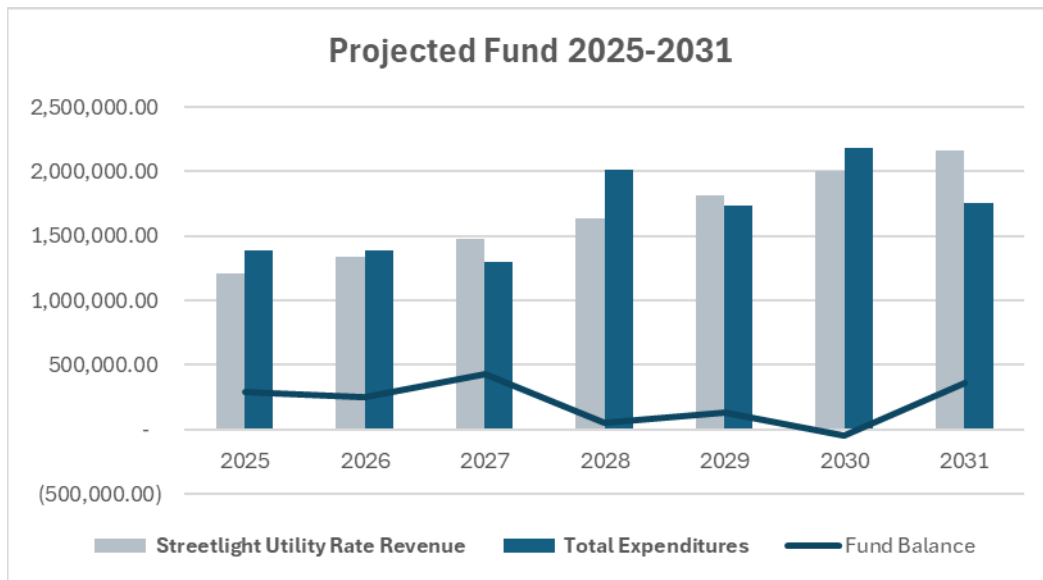
Projected Streetlight Utility Fund

Operating and maintaining a utility such as a street lighting system is becoming increasingly costly. Aging infrastructure as well as continued city-wide growth requires an increase within the fund responsible for operating the system. A proposed 8% increase from 2026-2030 will help increase fund balance while allowing the City's utility department to efficiently maintain

the public lighting system. Projected growth numbers of residential units have been estimated at 250 units for the entire five-year rate study as data is showing consistent housing trends.

Streetlight Utility Fund 2025-2031

2025-2031 Streetlight Utility Fund Breakdown	2024 Actual	2025	2026	2027	2028	2029	2030	2031
Streetlight Utility Rate Revenue		1,212,725.00	1,339,057	1,481,565	1,638,248	1,810,420	1,999,656	2,164,151
Total Expenditures		1,383,230.00	1,386,559	1,298,326	2,015,005	1,731,609	2,182,790	1,756,601
Income		(170,505.00)	(47,502)	183,239	(376,757)	78,811	(183,134)	407,550
Cash	464,255.00	293,750.00	246,248	429,488	52,730	131,541	(51,593)	355,957



Streetlight Utility Fee Recommendation

Aggressively managing the Streetlight Utility Fund from 2026-2030, with consecutive years of 8% increases, will allow the City to maintain a high degree of certainty the fund will stay at a level that allows unexpected expenses to be covered by the fund. The table below shows the recommended Streetlight Rate from 2026-2031. Continued increases of Xcel Energy's lighting rate is expected to increase which the city feels should be used as a baseline for outdoor lighting rates. This rate study has projected the city's streetlight rate to be slightly lower than the baseline to offer its residents a rate in which they receive a high level of service at a lower cost per account.

Rate Structure	Property Type	2025 Actual	% Increase	2026	% Increase	2027	% Increase	2028	% Increase	2029	% Increase	2030	% Increase	2031
Per Lot Per Month	Residential City-Owned	\$ 6.32	8%	\$ 6.83	8%	\$ 7.37	8%	\$ 7.96	8%	\$ 8.60	8%	\$ 9.29	6%	\$ 9.84
	Residential Xcel-Owned	\$ 7.61	5%	\$ 7.95	4%	\$ 8.27	4%	\$ 8.60	4%	\$ 8.95	4%	\$ 9.30	4%	\$ 9.68
Per Lot Per Year	Rural	\$ 6.22	8%	\$ 6.72	8%	\$ 7.26	8%	\$ 7.84	8%	\$ 8.46	8%	\$ 9.14	6%	\$ 9.69
Per RLE Per Month	Commercial	\$ 6.32	8%	\$ 6.83	8%	\$ 7.37	8%	\$ 7.96	8%	\$ 8.60	8%	\$ 9.29	6%	\$ 9.84
	Churches	\$ 6.32	8%	\$ 6.83	8%	\$ 7.37	8%	\$ 7.96	8%	\$ 8.60	8%	\$ 9.29	6%	\$ 9.84
	Townhomes	\$ 6.32	8%	\$ 6.83	8%	\$ 7.37	8%	\$ 7.96	8%	\$ 8.60	8%	\$ 9.29	6%	\$ 9.84
	Schools	\$ 6.32	8%	\$ 6.83	8%	\$ 7.37	8%	\$ 7.96	8%	\$ 8.60	8%	\$ 9.29	6%	\$ 9.84
	Multifamily	\$ 6.32	8%	\$ 6.83	8%	\$ 7.37	8%	\$ 7.96	8%	\$ 8.60	8%	\$ 9.29	6%	\$ 9.84

Proposed Quarterly Rates

		2025	2026	2027	2028	2029	2030	2031
Per Lot Per Quarter	Residential City-Owned	\$ 18.96	\$ 20.48	\$ 22.11	\$ 23.88	\$ 25.79	\$ 27.86	\$ 29.53
	Residential Xcel-Owned	\$ 22.83	\$ 23.86	\$ 24.81	\$ 25.80	\$ 26.84	\$ 27.91	\$ 29.03
Per Lot Per Quarter	Rural	\$ 1.56	\$ 1.68	\$ 1.81	\$ 1.96	\$ 2.12	\$ 2.28	\$ 2.42
Per RLE Per Quarter	Commercial	\$ 18.96	\$ 20.48	\$ 22.11	\$ 23.88	\$ 25.79	\$ 27.86	\$ 29.53
	Churches	\$ 18.96	\$ 20.48	\$ 22.11	\$ 23.88	\$ 25.79	\$ 27.86	\$ 29.53
	Townhomes	\$ 18.96	\$ 20.48	\$ 22.11	\$ 23.88	\$ 25.79	\$ 27.86	\$ 29.53
	Schools	\$ 18.96	\$ 20.48	\$ 22.11	\$ 23.88	\$ 25.79	\$ 27.86	\$ 29.53
	Multifamily	\$ 18.96	\$ 20.48	\$ 22.11	\$ 23.88	\$ 25.79	\$ 27.86	\$ 29.53

Budget Review

Continuing a steady trend of rate increases to allow for growth, as well as tending to maintenance of existing infrastructure is a main driving factor for the rates proposed in this rate study. Significant rate increases in past fiscal years have directed the fund to a closer primary goal of staying cash positive at fiscal yearend. Taking into consideration projected developmental growth, as well as the needs of the streetlighting enterprise fund, continued significant rate increases will need to be enacted. Further discussions are needed to determine how multi-family residences/apartments are categorized and charged to ensure costs are distributed evenly across all users.

Budget Comparison Report

Account Detail

			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 /		
Fund: 710 - FLEET MAINTENANCE	Total Activity	Total Activity	YTD Activity Through May	2025	2026	(Decrease)		2027 FALL 2025	(Decrease)		
Revenue											
Category: 3400 - CHARGES FOR SERVICES											
710-33-1700-3568	FEE FOR SERVICE	1,459,153.79	1,351,183.68	572,433.72	1,471,500.00	1,609,750.00	138,250.00	9.40%	1,690,280.00	80,530.00	5.00%
Budget Detail											
Budget Code	Description	Units		Price		Amount					
2026	Fleet revenues	0.00		0.00		-1,609,748.00					
2026	Rounding	0.00		0.00		-2.00					
710-33-1710-3568	FEE FOR SERVICE	385,397.91	356,005.90	137,863.05	440,400.00	448,730.00	8,330.00	1.89%	453,250.00	4,520.00	1.01%
710-33-1720-3568	FEE FOR SERVICE	398,578.00	388,825.00	176,708.35	419,700.00	424,000.00	4,300.00	1.02%	445,100.00	21,100.00	4.98%
Total Category: 3400 - CHARGES FOR SERVICES:		2,243,129.70	2,096,014.58	887,005.12	2,331,600.00	2,482,480.00	150,880.00	6.47%	2,588,630.00	106,150.00	4.28%
Category: 3812 - MISCELLANEOUS											
710-33-1700-3813	SALE OF GOODS	0.00	1,023.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1700-3816	REFUND & REIMBRS	1,991.00	22,864.05	1,236.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-3816	REFUND & REIMBRS	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		1,991.00	23,887.05	1,236.97	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
Total Revenue:		2,245,120.70	2,119,901.63	888,242.09	2,333,600.00	2,482,480.00	148,880.00	6.38%	2,588,630.00	106,150.00	4.28%
Expense											
Category: 4100 - PERSONAL SERVICES											
710-33-1700-4100	SALARY-FULL TIME	459,651.71	501,454.62	231,638.44	600,000.00	629,800.00	29,800.00	4.97%	658,000.00	28,200.00	4.48%
710-33-1700-4110	OVERTIME F. T.	13,552.36	7,973.71	3,492.20	11,000.00	11,800.00	800.00	7.27%	12,200.00	400.00	3.39%
710-33-1700-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	2,900.00	2,900.00	0.00%	2,900.00	0.00	0.00%
710-33-1700-4140	PENSIONS	18,945.00	-9,176.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1700-4141	PERA	35,499.37	36,842.85	17,606.81	45,700.00	48,200.00	2,500.00	5.47%	50,200.00	2,000.00	4.15%
710-33-1700-4142	FICA	32,908.28	34,276.81	16,468.39	46,600.00	49,000.00	2,400.00	5.15%	50,300.00	1,300.00	2.65%
710-33-1700-4144	HEALTH INSURANCE	60,950.00	65,402.00	35,750.00	85,800.00	93,600.00	7,800.00	9.09%	102,700.00	9,100.00	9.72%
710-33-1700-4147	UNEMPLOYMENT	0.00	0.00	3,426.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1700-4148	WORKERS COMP	15,100.00	17,900.00	10,166.65	24,400.00	28,300.00	3,900.00	15.98%	30,400.00	2,100.00	7.42%
710-33-1720-4100	SALARY-FULL TIME	176,721.84	182,452.95	50,644.43	234,000.00	246,200.00	12,200.00	5.21%	259,400.00	13,200.00	5.36%
710-33-1720-4110	OVERTIME F. T.	6,529.06	6,073.93	4,212.00	3,000.00	3,100.00	100.00	3.33%	3,200.00	100.00	3.23%
710-33-1720-4120	SAL-P.T./TEMP	7,521.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,100.00	1,100.00	0.00%	1,100.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison 1	%
		2023	2024	2025	Parent Budget	Budget				
		Total Activity	Total Activity	YTD Activity	2025	2026	Increase /	2027	Increase /	
				Through May	2025	2026	(Decrease)	2027 FALL 2025	(Decrease)	
Account Number										
710-33-1720-4141	PERA	14,232.43	14,044.88	4,182.63	17,700.00	18,700.00	1,000.00	19,600.00	900.00	4.81%
710-33-1720-4142	FICA	12,662.40	12,648.14	3,846.34	18,200.00	19,000.00	800.00	20,100.00	1,100.00	5.79%
710-33-1720-4144	HEALTH INSURANCE	32,400.00	33,000.00	13,750.00	33,000.00	36,000.00	3,000.00	39,500.00	3,500.00	9.72%
710-33-1720-4148	WORKERS COMP	8,600.00	9,700.00	3,916.65	9,400.00	10,900.00	1,500.00	11,800.00	900.00	8.26%
Total Category: 4100 - PERSONAL SERVICES:		895,273.70	912,593.89	399,101.26	1,128,800.00	1,198,600.00	69,800.00	1,261,400.00	62,800.00	5.24%
Category: 4200 - COMMODITIES										
710-33-1700-4210	OP SUPPLY-OTHER	13,765.11	6,506.35	8,376.79	15,760.00	16,150.00	390.00	16,620.00	470.00	2.91%
710-33-1700-4212	LUB/ADD	15,500.37	13,270.30	6,256.85	17,600.00	18,040.00	440.00	18,570.00	530.00	2.94%
710-33-1700-4217	CLOTHING/UNIFORM	2,824.19	3,456.96	1,894.88	6,980.00	7,150.00	170.00	7,360.00	210.00	2.94%
710-33-1700-4231	SMALL TOOLS	17,386.25	5,301.19	4,225.07	8,240.00	8,450.00	210.00	8,700.00	250.00	2.96%
710-33-1700-4270	OP SUP-VEH/EQ	351,996.15	320,805.21	153,962.35	350,200.00	258,960.00	-91,240.00	269,470.00	10,510.00	4.06%
710-33-1700-4273	OP SUP-VEH/EQ-STOCK	0.00	0.00	19,110.78	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00%
710-33-1710-4211	MOTOR FUELS	383,881.34	355,608.21	141,182.67	426,500.00	433,960.00	7,460.00	438,300.00	4,340.00	1.00%
Budget Detail										
Budget Code		Description	Units	Price	Amount					
2026		Based on \$3.14/ gal-gasoline and \$3.53/gal-d	0.00	0.00	433,960.00					
2027 FALL 2025		Based on \$3.14/gal-gas and \$3.53/gal-diesel	0.00	0.00	438,300.00					
710-33-1710-4270	OP SUP-VEH/EQ	-37,732.48	27,919.30	135.22	0.00	0.00	0.00	0.00	0.00	0.00%
710-33-1720-4210	OP SUPPLY-OTHER	467.42	757.71	446.40	5,000.00	5,130.00	130.00	5,280.00	150.00	2.92%
710-33-1720-4211	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710-33-1720-4217	CLOTHING/UNIFORM	1,249.58	825.74	1,323.39	1,700.00	1,740.00	40.00	1,790.00	50.00	2.87%
710-33-1720-4231	SMALL TOOLS	846.07	717.01	0.00	5,210.00	5,340.00	130.00	5,500.00	160.00	3.00%
Total Category: 4200 - COMMODITIES:		750,184.00	735,167.98	336,914.40	837,190.00	854,920.00	17,730.00	871,590.00	16,670.00	1.95%
Category: 4300 - CONTRACTUAL SERVICES										
710-33-1700-4300	PROF SERVICES	208.55	4,507.26	627.42	600.00	620.00	20.00	640.00	20.00	3.23%
710-33-1700-4305	FEES FOR SERVICE	1,338.13	2,837.02	542.89	2,290.00	2,350.00	60.00	2,420.00	70.00	2.98%
710-33-1700-4310	COMMUNICATION	4,583.77	4,982.93	1,864.56	3,400.00	3,490.00	90.00	3,590.00	100.00	2.87%
710-33-1700-4311	POSTAGE	59.70	97.46	34.85	0.00	0.00	0.00	0.00	0.00	0.00%
710-33-1700-4321	DATA PROCESSING	62,300.00	65,000.00	26,081.25	62,595.00	64,500.00	1,905.00	67,800.00	3,300.00	5.12%
710-33-1700-4350	INSURANCE CHARGE	1,600.00	2,400.00	1,083.35	2,600.00	2,500.00	-100.00	2,600.00	100.00	4.00%
710-33-1700-4370	MAINT-REPAIR/EQ	533,899.35	381,086.50	152,557.35	240,000.00	246,000.00	6,000.00	253,200.00	7,200.00	2.93%
710-33-1700-4371	MAINT-REPAIR/OTH	1,068.94	500.00	0.00	620.00	640.00	20.00	660.00	20.00	3.13%
710-33-1700-4372	MAINT-REPAIR/BLD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710-33-1700-4401	DUES & SUBS	3,204.71	10,807.01	3,377.50	4,120.00	4,220.00	100.00	4,340.00	120.00	2.84%
710-33-1700-4403	TRAVEL/TRAIN/CON	9,061.50	5,147.46	1,829.38	11,300.00	11,000.00	-300.00	11,500.00	500.00	4.55%
710-33-1700-4405	CLEAN/WASTE REMV	5,864.77	4,887.90	1,713.94	5,800.00	5,950.00	150.00	6,120.00	170.00	2.86%
710-33-1700-4449	OTHER CONTRACT	0.00	121.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710-33-1710-4305	FEES FOR SERVICE	1,573.84	1,683.75	1,217.00	3,600.00	3,690.00	90.00	3,800.00	110.00	2.98%

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							
710-33-1710-4370	MAINT-REPAIR/EQ	807.75	0.00	159.00	9,270.00	9,500.00	230.00	2.48%	9,780.00	280.00	2.95%
710-33-1710-4445	SALES TAX	6,623.71	5,092.62	2,256.22	6,800.00	6,970.00	170.00	2.50%	7,170.00	200.00	2.87%
710-33-1720-4305	FEES FOR SERVICE	41.00	59.80	0.00	200.00	210.00	10.00	5.00%	220.00	10.00	4.76%
710-33-1720-4310	COMMUNICATION	1,601.12	1,098.14	492.72	1,650.00	1,690.00	40.00	2.42%	1,740.00	50.00	2.96%
710-33-1720-4311	POSTAGE	0.00	0.00	6.75	0.00	3,700.00	3,700.00	0.00%	3,810.00	110.00	2.97%
710-33-1720-4321	DATA PROCESSING	0.00	3,500.00	1,502.10	3,605.00	3,200.00	-405.00	-11.23%	3,300.00	100.00	3.13%
710-33-1720-4370	MAINT-REPAIR/EQ	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-4372	MAINT-REPAIR/BLD	33.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-4380	RENTAL/LEASE	0.00	0.00	0.00	1,700.00	1,740.00	40.00	2.35%	1,790.00	50.00	2.87%
710-33-1720-4401	DUES & SUBS	0.00	780.00	525.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-4403	TRAVEL/TRAIN/CON	2,508.72	4,371.97	77.00	6,180.00	6,330.00	150.00	2.43%	6,520.00	190.00	3.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		636,378.86	498,961.32	195,948.28	366,330.00	378,300.00	11,970.00	3.27%	391,000.00	12,700.00	3.36%
Category: 4720 - DEPRECIATION											
710-33-9710-4720	DEPRECIATION-CONTRIBUTED	28,464.36	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-9710-4721	DEPRECIATION-PURCHASED	8,630.78	38,198.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:		37,095.14	38,198.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		2,318,931.70	2,184,921.27	931,963.94	2,332,320.00	2,431,820.00	99,500.00	4.27%	2,523,990.00	92,170.00	3.79%
Total Fund: 710 - FLEET MAINTENANCE:		-73,811.00	-65,019.64	-43,721.85	1,280.00	50,660.00	49,380.00	3,857.81%	64,640.00	13,980.00	27.60%
Report Total:		-73,811.00	-65,019.64	-43,721.85	1,280.00	50,660.00	49,380.00	3,857.81%	64,640.00	13,980.00	27.60%

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: 710 - FLEET MAINTENANCE										
Revenue										
3400 - CHARGES FOR SERVICES	2,243,129.70	2,096,014.58	887,005.12	2,331,600.00	2,482,480.00	150,880.00	6.47%	2,588,630.00	106,150.00	4.28%
3812 - MISCELLANEOUS	1,991.00	23,887.05	1,236.97	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
Total Revenue:	2,245,120.70	2,119,901.63	888,242.09	2,333,600.00	2,482,480.00	148,880.00	6.38%	2,588,630.00	106,150.00	4.28%
Expense										
4100 - PERSONAL SERVICES	895,273.70	912,593.89	399,101.26	1,128,800.00	1,198,600.00	69,800.00	6.18%	1,261,400.00	62,800.00	5.24%
4200 - COMMODITIES	750,184.00	735,167.98	336,914.40	837,190.00	854,920.00	17,730.00	2.12%	871,590.00	16,670.00	1.95%
4300 - CONTRACTUAL SERVICES	636,378.86	498,961.32	195,948.28	366,330.00	378,300.00	11,970.00	3.27%	391,000.00	12,700.00	3.36%
4720 - DEPRECIATION	37,095.14	38,198.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	2,318,931.70	2,184,921.27	931,963.94	2,332,320.00	2,431,820.00	99,500.00	4.27%	2,523,990.00	92,170.00	3.79%
Total Fund: 710 - FLEET MAINTENANCE:	-73,811.00	-65,019.64	-43,721.85	1,280.00	50,660.00	49,380.00	3,857.81%	64,640.00	13,980.00	27.60%
Report Total:	-73,811.00	-65,019.64	-43,721.85	1,280.00	50,660.00	49,380.00	3,857.81%	64,640.00	13,980.00	27.60%

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							
710 - FLEET MAINTENANCE	-73,811.00	-65,019.64	-43,721.85	1,280.00	50,660.00	49,380.00	3,857.81%	64,640.00	13,980.00	27.60%
Report Total:	-73,811.00	-65,019.64	-43,721.85	1,280.00	50,660.00	49,380.00	3,857.81%	64,640.00	13,980.00	27.60%

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)		
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%
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	20.00	25.00%
	Total Object: 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											
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	30.00	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	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											
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	230.00	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	230.00	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	20.00	3.92%
	Total Object: 4305 - FEES FOR SERVICE:	0.00	120.20	0.00	500.00	510.00	10.00	2.00%	530.00	20.00	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	100.00	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	100.00	4.35%

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											
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	500.00	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	500.00	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	1,300.00	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	1,300.00	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	-6,840.00	-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	-6,840.00	-55.47%
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%

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)	
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%
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%
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%
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%

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										
100-02-0110-4144	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%
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%	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										
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%	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%	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%

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										
100-02-0110-4300	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%	11,390.00	-29,680.00 -72.27%
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%	1,480.00	-15,960.00 -91.51%
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%

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											
100-02-0110-4401	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%
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%

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												
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%	
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%	

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: 4341 - ADVER/PUBLISH										
100-04-0200-4341	ADVER/PUBLISH			70.07	27.56	80.85	500.00	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%
Total Object: 4341 - ADVER/PUBLISH:				70.07	180.44	80.85	500.00	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%
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%
Object: 4401 - DUES & SUBS										
100-04-0200-4401	DUES & SUBS			120.00	0.00	0.00	0.00	300.00	300.00	0.00%
Total Object: 4401 - DUES & SUBS:				120.00	0.00	0.00	0.00	300.00	300.00	0.00%
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%
Total Object: 4403 - TRAVEL/TRAIN/CON:				841.64	1,676.86	852.50	1,500.00	2,800.00	1,300.00	86.67%
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%
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%
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%
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%
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%
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%
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%
Total Object: 4120 - SAL-P.T./TEMP:				22,396.53	22,639.37	6,005.89	0.00	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					
					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: 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	250.00 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% 2,950.00 250.00 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	5,600.00 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 5,600.00 12.61%
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% 50,850.00 5,650.00 12.50%
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% 86,200.00 14,200.00 19.72%

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: 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%	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										
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%	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%	500.00	0.00 0.00%
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%	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										
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%

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 FALL 2025	Increase / (Decrease)	
Account Number					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity Through May				
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%
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%

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										
100-05-0300-4401	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	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			
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	%
					2025	Increase /		2027	Increase /	
					2025	(Decrease)		2027 FALL 2025	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	2026					
	Total Activity	Total Activity	YTD Activity	2025	2026					
			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 Comr	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	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: 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%
Report Total:					2,329,371.17	2,750,403.87	1,103,355.50	3,004,580.00	3,127,470.00	122,890.00	4.09%	3,562,510.00	435,040.00	13.91%

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)	
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%
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%

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)	
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%
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%

Budget Comparison Report

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)	
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%
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%

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)	
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%
Report Total:	2,329,371.17	2,750,403.87	1,103,355.50	3,004,580.00	3,127,470.00	122,890.00	4.09%	3,562,510.00	435,040.00	13.91%

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	2,329,371.17	2,750,403.87	1,103,355.50	3,004,580.00	3,127,470.00	122,890.00	4.09%	3,562,510.00	435,040.00	13.91%
Report Total:	2,329,371.17	2,750,403.87	1,103,355.50	3,004,580.00	3,127,470.00	122,890.00	4.09%	3,562,510.00	435,040.00	13.91%

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											
Category: 3310 - INTERGOVERNMENTAL											
265-00-1150-3310	FEDERAL GRANTS	68,590.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
265-00-1150-3324	STATE GRANTS	14,000.00	10,000.00	0.00	0.00	2,000.00	2,000.00	0.00%	2,000.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		82,590.00	10,000.00	0.00	0.00	2,000.00	2,000.00	0.00%	2,000.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES											
265-00-1150-3574	ADVERTISING SALES	5,095.00	4,450.00	3,275.00	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%
265-00-1150-3575	SPECIAL EVENTS	8,050.00	17,900.00	4,238.50	15,500.00	15,900.00	400.00	2.58%	15,900.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:		13,145.00	22,350.00	7,513.50	20,000.00	20,400.00	400.00	2.00%	20,400.00	0.00	0.00%
Category: 3809 - INVESTMENT INTEREST											
265-00-9265-3810	INVEST INTEREST	71.41	4,618.65	1,440.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		71.41	4,618.65	1,440.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
265-00-1150-3812	DONATE & CONTRI	41,144.00	8,584.40	0.00	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%
265-00-1150-3840	LODGING TAX	71,647.01	70,167.58	14,502.97	72,300.00	71,550.00	-750.00	-1.04%	71,550.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		112,791.01	78,751.98	14,502.97	80,300.00	79,550.00	-750.00	-0.93%	79,550.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
265-00-1150-3899	TRANSFER IN	66,481.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		66,481.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		275,078.73	115,720.63	23,456.98	100,300.00	101,950.00	1,650.00	1.65%	101,950.00	0.00	0.00%
Expense											
Category: 4100 - PERSONAL SERVICES											
265-00-1150-4100	SALARY-FULL TIME	61,934.72	66,323.93	14,994.47	18,600.00	18,900.00	300.00	1.61%	19,700.00	800.00	4.23%
265-00-1150-4120	SAL-P.T./TEMP	0.00	276.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
265-00-1150-4141	PERA	4,341.08	4,854.90	1,061.44	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00	7.14%
265-00-1150-4142	FICA	4,505.53	4,970.48	1,140.16	1,400.00	1,500.00	100.00	7.14%	1,500.00	0.00	0.00%
265-00-1150-4144	HEALTH INSURANCE	8,100.00	9,450.00	1,083.35	2,600.00	2,800.00	200.00	7.69%	3,200.00	400.00	14.29%
Total Category: 4100 - PERSONAL SERVICES:		78,881.33	85,875.31	18,279.42	24,000.00	24,600.00	600.00	2.50%	25,900.00	1,300.00	5.28%
Category: 4200 - COMMODITIES											
265-00-1150-4200	OFFICE SUPPLIES	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	to Comparison	
					2025	2026	Budget	%	2027	1 Budget	
					2025	2026	Increase /		2027 FALL 2025	Increase /	
							(Decrease)			(Decrease)	
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through May							
265-00-1150-4210	OP SUPPLY-OTHER	0.00	703.03	537.22	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		0.00	703.03	537.22	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES											
265-00-1150-4300	PROF SERVICES	29,886.05	20,451.88	0.00	21,200.00	21,200.00	0.00	0.00%	21,200.00	0.00	0.00%
265-00-1150-4302	LEGAL SERVICE	956.00	1,152.00	2,816.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
265-00-1150-4305	FEES FOR SERVICE	1,380.00	1,630.00	560.00	1,680.00	1,680.00	0.00	0.00%	1,680.00	0.00	0.00%
265-00-1150-4309	CREDIT CARD FEES	0.00	0.00	38.53	0.00	400.00	400.00	0.00%	400.00	0.00	0.00%
265-00-1150-4310	COMMUNICATION	202.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
265-00-1150-4311	POSTAGE	575.76	492.47	99.25	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
265-00-1150-4340	PRINTING	7,162.00	13,260.00	6,220.00	11,000.00	11,000.00	0.00	0.00%	11,000.00	0.00	0.00%
265-00-1150-4341	ADVER/PUBLISH	25,447.00	8,847.66	5,001.75	16,630.00	16,630.00	0.00	0.00%	16,630.00	0.00	0.00%
265-00-1150-4401	DUES & SUBS	390.00	410.00	1,750.00	410.00	2,210.00	1,800.00	439.02%	2,210.00	0.00	0.00%
265-00-1150-4403	TRAVEL/TRAIN/CON	456.25	0.00	250.00	1,700.00	4,200.00	2,500.00	147.06%	4,200.00	0.00	0.00%
265-00-1150-4434	SPECIAL EVENTS	18,383.42	24,972.22	7,234.36	26,425.00	26,430.00	5.00	0.02%	26,430.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		84,838.92	71,216.23	23,969.89	79,845.00	84,550.00	4,705.00	5.89%	84,550.00	0.00	0.00%
Total Expense:		163,720.25	157,794.57	42,786.53	104,145.00	109,450.00	5,305.00	5.09%	110,750.00	1,300.00	1.19%
Report Total:		111,358.48	-42,073.94	-19,329.55	-3,845.00	-7,500.00	-3,655.00	95.06%	-8,800.00	-1,300.00	17.33%

Budget Comparison Report

Group Summary

Category	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										
3310 - INTERGOVERNMENTAL	82,590.00	10,000.00	0.00	0.00	2,000.00	2,000.00	0.00%	2,000.00	0.00	0.00%
3400 - CHARGES FOR SERVICES	13,145.00	22,350.00	7,513.50	20,000.00	20,400.00	400.00	2.00%	20,400.00	0.00	0.00%
3809 - INVESTMENT INTEREST	71.41	4,618.65	1,440.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3812 - MISCELLANEOUS	112,791.01	78,751.98	14,502.97	80,300.00	79,550.00	-750.00	-0.93%	79,550.00	0.00	0.00%
3999 - TRANSFERS IN	66,481.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	275,078.73	115,720.63	23,456.98	100,300.00	101,950.00	1,650.00	1.65%	101,950.00	0.00	0.00%
Expense										
4100 - PERSONAL SERVICES	78,881.33	85,875.31	18,279.42	24,000.00	24,600.00	600.00	2.50%	25,900.00	1,300.00	5.28%
4200 - COMMODITIES	0.00	703.03	537.22	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
4300 - CONTRACTUAL SERVICES	84,838.92	71,216.23	23,969.89	79,845.00	84,550.00	4,705.00	5.89%	84,550.00	0.00	0.00%
Total Expense:	163,720.25	157,794.57	42,786.53	104,145.00	109,450.00	5,305.00	5.09%	110,750.00	1,300.00	1.19%
Report Total:	111,358.48	-42,073.94	-19,329.55	-3,845.00	-7,500.00	-3,655.00	95.06%	-8,800.00	-1,300.00	17.33%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
265 - CG CONVENTION & VISITORS BUREAU	111,358.48	-42,073.94	-19,329.55	-3,845.00	-7,500.00	-3,655.00	95.06%	-8,800.00	-1,300.00	17.33%
Report Total:	111,358.48	-42,073.94	-19,329.55	-3,845.00	-7,500.00	-3,655.00	95.06%	-8,800.00	-1,300.00	17.33%

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: 285 - ECONOMIC DEVELOPMENT AUTHORITY											
Revenue											
Category: 3010 - PROPERTY TAXES											
285-12-9285-3011	CURRENT PROP TAX	124,525.13	273,330.29	0.00	137,500.00	187,500.00	50,000.00	36.36%	237,500.00	50,000.00	26.67%
285-12-9285-3012	DEL PROP TAXES	474.08	79.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-9285-3016	EXCESS TIF REVENUE	0.00	236,375.83	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3010 - PROPERTY TAXES:		124,999.21	509,785.60	0.00	137,500.00	187,500.00	50,000.00	36.36%	237,500.00	50,000.00	26.67%
Category: 3310 - INTERGOVERNMENTAL											
285-12-9285-3339	OTHER MN AID	0.00	75,159.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		0.00	75,159.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3809 - INVESTMENT INTEREST											
285-12-9285-3809	INTERFUND INTRST	42.83	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-9285-3810	INVEST INTEREST	34.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		77.58	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
285-12-1135-3813	SALE OF GOODS	0.00	-365.65	365.65	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-1135-3816	REFUND & REIMBRS	12,023.90	270.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-1135-3829	MISC - OTHER	0.00	20,999.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-1138-3813	SALE OF GOODS	0.00	31,742.88	2,754.76	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-9285-3817	LAND SALE	0.00	0.00	724,971.04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		12,023.90	52,647.22	728,091.45	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
285-12-9285-3899	TRANSFER IN	312,500.44	0.00	0.00	100,000.00	100,000.00	0.00	0.00%	100,000.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		312,500.44	0.00	0.00	100,000.00	100,000.00	0.00	0.00%	100,000.00	0.00	0.00%
Total Revenue:		449,601.13	637,592.02	728,091.45	237,500.00	287,500.00	50,000.00	21.05%	337,500.00	50,000.00	17.39%

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	%
Account Number					2025 2025	2026 2026	Increase / (Decrease)	2027 2027 FALL 2025	Increase / (Decrease)		
Expense											
Category: 4100 - PERSONAL SERVICES											
285-12-1135-4100	SALARY-FULL TIME	164,038.75	184,002.16	65,305.17	176,600.00	150,800.00	-25,800.00	-14.61%	189,700.00	38,900.00	25.80%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy -50% from GF		0.00	0.00	-31,600.00						
2026	Original		0.00	0.00	182,400.00						
285-12-1135-4110	OVERTIME F. T.	0.00	134.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-1135-4120	SAL-P.T./TEMP	0.00	101.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
285-12-1135-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	1,025.00	1,025.00	0.00%	1,200.00	175.00	17.07%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-175.00						
2026	Original		0.00	0.00	1,200.00						
285-12-1135-4141	PERA	12,193.07	13,253.39	4,969.50	13,200.00	10,650.00	-2,550.00	-19.32%	13,500.00	2,850.00	26.76%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-3,050.00						
2026	Original		0.00	0.00	13,700.00						
285-12-1135-4142	FICA	11,779.41	13,010.81	4,852.17	13,600.00	10,700.00	-2,900.00	-21.32%	14,400.00	3,700.00	34.58%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-3,100.00						
2026	Original		0.00	0.00	13,800.00						
285-12-1135-4144	HEALTH INSURANCE	16,200.00	17,550.00	9,916.65	23,800.00	22,400.00	-1,400.00	-5.88%	28,400.00	6,000.00	26.79%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-3,600.00						
2026	Original		0.00	0.00	26,000.00						
285-12-9285-4148	WORKERS COMP	1,300.00	1,600.00	416.65	1,000.00	1,225.00	225.00	22.50%	900.00	-325.00	-26.53%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	ED Director vacancy 50% to ED Fund		0.00	0.00	-175.00						
2026	Original		0.00	0.00	1,400.00						
Total Category: 4100 - PERSONAL SERVICES:		205,511.23	229,652.13	85,460.14	228,200.00	196,800.00	-31,400.00	-13.76%	248,100.00	51,300.00	26.07%

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)	FALL 2025	(Decrease)		
Account Number					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity				
							Through May				
Category: 4200 - COMMODITIES											
285-12-1135-4200	OFFICE SUPPLIES	0.00	10.78	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
285-12-1135-4210	OP SUPPLY-OTHER	3,657.65	1,809.00	2,566.00	1,000.00	2,400.00	1,400.00	140.00%	2,400.00	0.00	0.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Booth Storage - Skyline		4.00	600.00	2,400.00						
285-12-1135-4217	CLOTHING/UNIFORM	69.80	0.00	0.00	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
285-12-1138-4210	OP SUPPLY-OTHER	0.00	311.99	36.99	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		3,727.45	2,131.77	2,602.99	1,250.00	2,750.00	1,500.00	120.00%	2,750.00	0.00	0.00%
Category: 4300 - CONTRACTUAL SERVICES											
285-12-1135-4300	PROF SERVICES	68,546.13	104,101.64	37,088.69	42,500.00	66,100.00	23,600.00	55.53%	68,090.00	1,990.00	3.01%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	EDA mtgs transcription		12.00	300.00	3,600.00						
2026	Ehlers fees - incentives review & recommen		5.00	2,500.00	12,500.00						
2026	Majestic Ballroom Demo/bldg/well/septic		1.00	25,000.00	25,000.00						
2026	Ross Property Demo/Bldg/Septic		1.00	25,000.00	25,000.00						
285-12-1135-4301	ENGINEERING SVS	113,762.24	104,096.07	6,005.94	40,000.00	62,200.00	22,200.00	55.50%	64,070.00	1,870.00	3.01%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Biz Park 13 and 2-4 acre parcels		2.00	5,000.00	10,000.00						
2026	Cedarhurst		2.00	5,000.00	10,000.00						
2026	Hotel Property - Stantec and B-M		1.00	5,000.00	5,000.00						
2026	Kwik Trip		1.00	5,000.00	5,000.00						
2026	Majestic Ballroom		2.00	5,000.00	10,000.00						
2026	Misc Projects		1.00	7,200.00	7,200.00						
2026	Yellow Tree		1.00	5,000.00	5,000.00						
2026	Zywiec 40		2.00	5,000.00	10,000.00						
285-12-1135-4302	LEGAL SERVICE	30,691.00	5,324.00	6,585.50	25,000.00	16,000.00	-9,000.00	-36.00%	16,480.00	480.00	3.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	City Attorney - Hotel Agreement		1.00	6,000.00	6,000.00						
2026	City Attorney - Misc		1.00	10,000.00	10,000.00						
285-12-1135-4305	FEES FOR SERVICE	47,851.33	87,499.00	6,250.00	75,200.00	75,000.00	-200.00	-0.27%	77,250.00	2,250.00	3.00%

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										
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Darts Senior Bus Services	4.00	6,250.00	25,000.00						
2026	Facade Improvement Program	2.00	25,000.00	50,000.00						
285-12-1135-4310	COMMUNICATION	832.56	545.62	224.98	500.00	1,035.00	535.00	107.00%	1,035.00	0.00
285-12-1135-4311	POSTAGE	0.00	0.00	78.70	0.00	3,600.00	3,600.00	0.00%	3,700.00	100.00
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Chamber Connect Mailing	1.00	3,600.00	3,600.00						
285-12-1135-4321	DATA PROCESSING	30,100.00	32,000.00	10,958.35	26,300.00	18,400.00	-7,900.00	-30.04%	19,300.00	900.00
285-12-1135-4340	PRINTING	390.00	3,604.00	50.00	300.00	150.00	-150.00	-50.00%	150.00	0.00
285-12-1135-4341	ADVER/PUBLISH	3,356.73	370.92	0.00	3,900.00	500.00	-3,400.00	-87.18%	500.00	0.00
285-12-1135-4350	INSURANCE CHARGE	1,070.00	1,700.00	791.65	1,900.00	3,000.00	1,100.00	57.89%	3,200.00	200.00
285-12-1135-4401	DUES & SUBS	7,847.59	10,722.14	4,425.00	8,310.00	10,270.00	1,960.00	23.59%	10,580.00	310.00
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Chamber Dues	1.00	1,650.00	1,650.00						
2026	EDAM - JL, JM, and BB	3.00	300.00	900.00						
2026	Grow MN!	1.00	1,000.00	1,000.00						
2026	ICSC Dues	4.00	125.00	500.00						
2026	MNCAR Dues GL	1.00	300.00	300.00						
2026	MNCAR Property Excchange	1.00	2,320.00	2,320.00						
2026	Redi Catalyst	1.00	1,800.00	1,800.00						
2026	Transportation Alliance Burfeind	1.00	1,800.00	1,800.00						
285-12-1135-4403	TRAVEL/TRAIN/CON	4,540.93	5,194.90	3,819.23	5,000.00	9,650.00	4,650.00	93.00%	10,000.00	350.00
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Bus & ED Educational Events	4.00	125.00	500.00						
2026	EDAM Summer Conf.	1.00	750.00	750.00						
2026	ICSC Event Registration	4.00	1,050.00	4,200.00						
2026	ICSC Flights	4.00	700.00	2,800.00						
2026	ICSC Per Diem	4.00	350.00	1,400.00						
285-12-1135-4407	PROPERTY TAXES	5,952.00	14,611.25	7,686.00	7,000.00	10,000.00	3,000.00	42.86%	10,000.00	0.00
285-12-1135-4434	SPECIAL EVENTS	39,652.72	42,124.56	19,169.87	72,750.00	30,000.00	-42,750.00	-58.76%	30,900.00	900.00
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026	Biz after hours	1.00	500.00	500.00						

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)	
2026	Biz Over Beverage/Breakfast		1.00	1,500.00	1,500.00						
2026	Evening of Excellence		5.00	50.00	250.00						
2026	Golf Tournament & Promo		3.00	600.00	1,800.00						
2026	Holiday Breakfast		10.00	25.00	250.00						
2026	ICSC Misc Expenses		5.00	100.00	500.00						
2026	ICSC Promo		500.00	5.00	2,500.00						
2026	Misc Events		5.00	2,000.00	10,000.00						
2026	MNCAR EXPO Booth & Registration		0.00	0.00	6,200.00						
2026	Showcase booth/table/chairs/promo		0.00	0.00	6,000.00						
2026	State of Cities		1.00	500.00	500.00						
285-12-1138-4309	CREDIT CARD FEES	0.00	919.41	63.63	0.00	875.00	875.00	0.00%	875.00	0.00	0.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	CC fees for Dowdle Puzzle Sales		175.00	5.00	875.00						
285-12-1138-4311	POSTAGE	0.00	509.14	49.84	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Dpwdle puzzle mailing		25.00	8.00	200.00						
285-12-1150-4300	PROF SERVICES	0.00	107.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		354,593.23	413,430.23	103,247.38	308,660.00	306,980.00	-1,680.00	-0.54%	316,330.00	9,350.00	3.05%
Category: 4999 - TRANSFERS OUT											
285-12-1150-4700	TRANSFERS OUT	40,144.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4999 - TRANSFERS OUT:		40,144.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		603,976.22	645,214.13	191,310.51	538,110.00	506,530.00	-31,580.00	-5.87%	567,180.00	60,650.00	11.97%
Total Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY:		-154,375.09	-7,622.11	536,780.94	-300,610.00	-219,030.00	81,580.00	-27.14%	-229,680.00	-10,650.00	4.86%
Report Total:		-154,375.09	-7,622.11	536,780.94	-300,610.00	-219,030.00	81,580.00	-27.14%	-229,680.00	-10,650.00	4.86%

Group Summary

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)	
	Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY									
Revenue										
3010 - PROPERTY TAXES	124,999.21	509,785.60	0.00	137,500.00	187,500.00	50,000.00	36.36%	237,500.00	50,000.00	26.67%
3310 - INTERGOVERNMENTAL	0.00	75,159.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3809 - INVESTMENT INTEREST	77.58	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3812 - MISCELLANEOUS	12,023.90	52,647.22	728,091.45	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3999 - TRANSFERS IN	312,500.44	0.00	0.00	100,000.00	100,000.00	0.00	0.00%	100,000.00	0.00	0.00%
Total Revenue:	449,601.13	637,592.02	728,091.45	237,500.00	287,500.00	50,000.00	21.05%	337,500.00	50,000.00	17.39%
Expense										
4100 - PERSONAL SERVICES	205,511.23	229,652.13	85,460.14	228,200.00	196,800.00	-31,400.00	-13.76%	248,100.00	51,300.00	26.07%
4200 - COMMODITIES	3,727.45	2,131.77	2,602.99	1,250.00	2,750.00	1,500.00	120.00%	2,750.00	0.00	0.00%
4300 - CONTRACTUAL SERVICES	354,593.23	413,430.23	103,247.38	308,660.00	306,980.00	-1,680.00	-0.54%	316,330.00	9,350.00	3.05%
4999 - TRANSFERS OUT	40,144.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	603,976.22	645,214.13	191,310.51	538,110.00	506,530.00	-31,580.00	-5.87%	567,180.00	60,650.00	11.97%
Total Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY:	-154,375.09	-7,622.11	536,780.94	-300,610.00	-219,030.00	81,580.00	-27.14%	-229,680.00	-10,650.00	4.86%
Report Total:	-154,375.09	-7,622.11	536,780.94	-300,610.00	-219,030.00	81,580.00	-27.14%	-229,680.00	-10,650.00	4.86%

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							
285 - ECONOMIC DEVELOPMENT AUTHOR...	-154,375.09	-7,622.11	536,780.94	-300,610.00	-219,030.00	81,580.00	-27.14%	-229,680.00	-10,650.00	4.86%
Report Total:	-154,375.09	-7,622.11	536,780.94	-300,610.00	-219,030.00	81,580.00	-27.14%	-229,680.00	-10,650.00	4.86%

Budget Comparison Report

Account Detail

					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 /	
							(Decrease)		2027 FALL 2025	(Decrease)	
Account Number					2024	2025					
					Total Activity	YTD Activity					
						Through May					
Fund: 280 - HRA Fund											
Revenue											
Category: 3010 - PROPERTY TAXES											
280-12-9280-3011	CURRENT PROP TAX	0.00	0.00	0.00	137,500.00	142,500.00	5,000.00	3.64%	146,000.00	3,500.00	2.46%
Total Category: 3010 - PROPERTY TAXES:		0.00	0.00	0.00	137,500.00	142,500.00	5,000.00	3.64%	146,000.00	3,500.00	2.46%
Total Revenue:		0.00	0.00	0.00	137,500.00	142,500.00	5,000.00	3.64%	146,000.00	3,500.00	2.46%
Expense											
Category: 4100 - PERSONAL SERVICES											
280-12-9280-4100	SALARY-FULL TIME	0.00	0.00	12,105.32	67,000.00	30,100.00	-36,900.00	-55.07%	73,500.00	43,400.00	144.19%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	ED Director Vacancy 50% from GF for covera	0.00	0.00	-40,900.00							
2026	Original	0.00	0.00	71,000.00							
280-12-9280-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	125.00	125.00	0.00%	0.00	-125.00	-100.00%
280-12-9280-4141	PERA	0.00	0.00	907.91	5,000.00	2,250.00	-2,750.00	-55.00%	5,500.00	3,250.00	144.44%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	EDA Director vacancy fund w 50% from GF	0.00	0.00	-3,050.00							
2026	Original	0.00	0.00	5,300.00							
280-12-9280-4142	FICA	0.00	0.00	896.58	5,100.00	2,300.00	-2,800.00	-54.90%	5,600.00	3,300.00	143.48%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	EDA Director vacancy fund w 50% from GF	0.00	0.00	-3,100.00							
2026	Original	0.00	0.00	5,400.00							
280-12-9280-4144	HEALTH INSURANCE	0.00	0.00	2,750.00	6,600.00	3,600.00	-3,000.00	-45.45%	7,900.00	4,300.00	119.44%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	EDA Director vacancy fund w 50% from GF	0.00	0.00	-3,600.00							
2026	Original	0.00	0.00	7,200.00							
280-12-9280-4148	WORKERS COMP	0.00	0.00	166.65	400.00	125.00	-275.00	-68.75%	300.00	175.00	140.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%
					2024	2025			2027	Increase /	
					Total Activity	YTD Activity Through May	2025	2026	2027 FALL 2025	(Decrease)	
Account Number											
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		EDA Director vacancy fund w 50% from GF	0.00	0.00	-175.00						
2026		Original	0.00	0.00	300.00						
Total Category: 4100 - PERSONAL SERVICES:			0.00	0.00	16,826.46	84,100.00	38,500.00	-45,600.00	-54.22%	92,800.00	54,300.00 141.04%
Category: 4300 - CONTRACTUAL SERVICES											
280-12-9280-4300		PROF SERVICES	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00%	25,000.00	0.00 0.00%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		Professional and technical services	0.00	0.00	25,000.00						
Total Category: 4300 - CONTRACTUAL SERVICES:			0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00%	25,000.00	0.00 0.00%
Total Expense:			0.00	0.00	16,826.46	109,100.00	63,500.00	-45,600.00	-41.80%	117,800.00	54,300.00 85.51%
Total Fund: 280 - HRA Fund:			0.00	0.00	-16,826.46	28,400.00	79,000.00	50,600.00	178.17%	28,200.00	-50,800.00 -64.30%
Report Total:			0.00	0.00	-16,826.46	28,400.00	79,000.00	50,600.00	178.17%	28,200.00	-50,800.00 -64.30%

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...	2024 Total Activity	2025 YTD Activity Through May		2025 2025	2026 2026	Increase / (Decrease)		2027 2027 FALL 2025	Increase / (Decrease)	
Fund: 280 - HRA Fund										
Revenue										
3010 - PROPERTY TAXES	0.00	0.00	0.00	137,500.00	142,500.00	5,000.00	3.64%	146,000.00	3,500.00	2.46%
Total Revenue:	0.00	0.00	0.00	137,500.00	142,500.00	5,000.00	3.64%	146,000.00	3,500.00	2.46%
Expense										
4100 - PERSONAL SERVICES	0.00	0.00	16,826.46	84,100.00	38,500.00	-45,600.00	-54.22%	92,800.00	54,300.00	141.04%
4300 - CONTRACTUAL SERVICES	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00%	25,000.00	0.00	0.00%
Total Expense:	0.00	0.00	16,826.46	109,100.00	63,500.00	-45,600.00	-41.80%	117,800.00	54,300.00	85.51%
Total Fund: 280 - HRA Fund:	0.00	0.00	-16,826.46	28,400.00	79,000.00	50,600.00	178.17%	28,200.00	-50,800.00	-64.30%
Report Total:	0.00	0.00	-16,826.46	28,400.00	79,000.00	50,600.00	178.17%	28,200.00	-50,800.00	-64.30%

Budget Comparison Report

Fund Summary

Fund				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	2024 Total Activity	2025 YTD Activity Through May	2025	2026	Increase / (Decrease)		2027	Increase / (Decrease)		
			2025	2026		2027 FALL				
280 - HRA Fund	0.00	0.00	-16,826.46	28,400.00	79,000.00	50,600.00	178.17%	28,200.00	-50,800.00	-64.30%
Report Total:	0.00	0.00	-16,826.46	28,400.00	79,000.00	50,600.00	178.17%	28,200.00	-50,800.00	-64.30%

Budget Comparison Report

Account Detail

			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)	
Fund: 720 - INFORMATION TECHNOLOGY									
Revenue									
Category: 3400 - CHARGES FOR SERVICES									
720-07-0383-3519 OTHER CHARGE SVS	5,636.00	40,830.00	25,346.00	0.00	0.00	0.00	0.00%	0.00	0.00%
720-07-9720-3519 OTHER CHARGE SVS	1,474,700.00	1,812,600.00	851,208.40	2,042,900.00	2,136,900.00	94,000.00	4.60%	2,232,500.00	4.47%
Total Category: 3400 - CHARGES FOR SERVICES:	1,480,336.00	1,853,430.00	876,554.40	2,042,900.00	2,136,900.00	94,000.00	4.60%	2,232,500.00	4.47%
Category: 3809 - INVESTMENT INTEREST									
720-07-9720-3810 INVEST INTEREST	2,785.04	17,653.57	8,863.71	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	2,785.04	17,653.57	8,863.71	0.00	0.00	0.00	0.00%	0.00	0.00%
Category: 3812 - MISCELLANEOUS									
720-07-9720-3829 MISC - OTHER	201,854.61	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	201,854.61	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Revenue:	1,684,975.65	1,871,083.57	885,418.11	2,042,900.00	2,136,900.00	94,000.00	4.60%	2,232,500.00	4.47%
Expense									
Category: 4100 - PERSONAL SERVICES									
720-07-0380-4100 SALARY-FULL TIME	301,200.08	373,223.70	164,425.67	439,900.00	483,100.00	43,200.00	9.82%	503,000.00	4.12%
720-07-0380-4115 REGULAR-P/T REG STATUS	0.00	1,415.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
720-07-0380-4138 MN PAID LEAVE	0.00	0.00	0.00	0.00	2,100.00	2,100.00	0.00%	2,100.00	0.00%
720-07-0380-4140 PENSIONS	3,121.00	-4,837.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
720-07-0380-4141 PERA	21,852.44	27,168.33	12,552.78	32,800.00	36,300.00	3,500.00	10.67%	37,700.00	3.86%
720-07-0380-4142 FICA	21,273.85	25,874.74	11,763.46	33,500.00	36,900.00	3,400.00	10.15%	38,500.00	4.34%
720-07-0380-4144 HEALTH INSURANCE	35,718.00	38,902.00	22,000.00	52,800.00	57,600.00	4,800.00	9.09%	63,200.00	9.72%
720-07-0380-4148 WORKERS COMP	1,700.00	2,000.00	1,208.35	2,900.00	2,100.00	-800.00	-27.59%	2,300.00	9.52%
Total Category: 4100 - PERSONAL SERVICES:	384,865.37	463,747.37	211,950.26	561,900.00	618,100.00	56,200.00	10.00%	646,800.00	4.64%
Category: 4200 - COMMODITIES									
720-07-0380-4200 OFFICE SUPPLIES	251.88	473.46	181.79	115.00	120.00	5.00	4.35%	0.00	-100.00%
720-07-0380-4210 OP SUPPLY-OTHER	3,040.79	9,232.08	3,245.29	6,560.00	6,720.00	160.00	2.44%	6,900.00	2.68%
720-07-0380-4211 MOTOR FUELS	151.85	181.77	75.97	140.00	160.00	20.00	14.29%	170.00	6.25%
720-07-0380-4280 CAPITAL OUTLAY <\$5,000	106,612.64	170,207.40	110,215.19	170,000.00	170,000.00	0.00	0.00%	175,100.00	3.00%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
2026	Computer Replacements	0.00	0.00	137,500.00					

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)	
2026	iPad Replacement		0.00	0.00	6,000.00						
2026	Replace AP EOL		0.00	0.00	8,000.00						
2026	Surveillance Maint		0.00	0.00	12,000.00						
2026	Switch Replacement		0.00	0.00	6,500.00						
Total Category: 4200 - COMMODITIES:		110,057.16	180,094.71	113,718.24	176,815.00	177,000.00	185.00	0.10%	182,170.00	5,170.00	2.92%
Category: 4300 - CONTRACTUAL SERVICES											
720-07-0380-4300	PROF SERVICES	86,370.50	7,815.00	948.00	129,600.00	83,600.00	-46,000.00	-35.49%	86,110.00	2,510.00	3.00%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Network Consult		0.00	0.00	5,000.00						
2026	Other Misc Consult		0.00	0.00	3,600.00						
2026	Security Risk Assessment		0.00	0.00	35,000.00						
2026	Voice/Computer/DC Consult Upgrade SIEM		0.00	0.00	40,000.00						
720-07-0380-4305	FEES FOR SERVICE	0.00	27.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
720-07-0380-4310	COMMUNICATION	92,571.02	118,520.96	66,026.62	152,200.00	141,600.00	-10,600.00	-6.96%	195,700.00	54,100.00	38.21%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Cell Phone Reimb		0.00	0.00	2,160.00						
2026	COMCAST		0.00	0.00	113,607.00						
2026	Corr Verizon		0.00	0.00	-15,600.00						
2026	Correct T-Mobile		0.00	0.00	-40,000.00						
2026	Fax Services		0.00	0.00	700.00						
2026	LUMEN		0.00	0.00	19,892.00						
2026	Rounding		0.00	0.00	3,241.00						
2026	T-Mobile		0.00	0.00	42,000.00						
2026	Verizon		0.00	0.00	15,600.00						
720-07-0380-4311	POSTAGE	151.27	40.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
720-07-0380-4321	DATA PROCESSING	623,518.31	762,674.52	491,144.58	836,700.00	911,800.00	75,100.00	8.98%	946,100.00	34,300.00	3.76%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	Match Spreadsheet		0.00	0.00	18,428.00						
2026	Remove KnoxConnect (Medvault) no longer		0.00	0.00	-720.00						
2026	Remove LexisNexis (Accurant) entered twice		0.00	0.00	-6,000.00						
2026	Software Support/License/Use		0.00	0.00	900,092.00						
720-07-0380-4350	INSURANCE CHARGE	1,600.00	1,600.00	666.65	1,600.00	6,800.00	5,200.00	325.00%	7,100.00	300.00	4.41%
720-07-0380-4370	MAINT-REPAIR/EQ	29,061.95	35,384.73	18,588.97	105,200.00	107,830.00	2,630.00	2.50%	111,100.00	3,270.00	3.03%

Budget Comparison Report

Account Number	Budget Detail	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)	%
	Budget Code		Units	Price	Amount						
	2026		0.00	0.00	8,000.00						
	2026		0.00	0.00	20,000.00						
	2026		0.00	0.00	19,830.00						
	2026		0.00	0.00	55,000.00						
	2026		0.00	0.00	5,000.00						
720-07-0380-4371	MAINT-REPAIR/OTH	37,258.80	1,815.58	10.84	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
720-07-0380-4375	CHARGE-FLEET MNT	266.73	972.48	745.13	1,000.00	700.00	-300.00	-30.00%	720.00	20.00	2.86%
720-07-0380-4403	TRAVEL/TRAIN/CON	15,490.47	8,665.85	6,230.68	16,480.00	16,890.00	410.00	2.49%	17,000.00	110.00	0.65%
720-07-0380-4449	OTHER CONTRACT	0.00	20.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
720-07-0383-4301	ENGINEERING SVS	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:		886,289.05	937,537.27	584,361.47	1,242,780.00	1,269,220.00	26,440.00	2.13%	1,363,830.00	94,610.00	7.45%
Category: 4500 - CAPITAL OUTLAY											
720-00-9720-4560	RECODE PRIOR YR	0.00	-15,215.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
720-07-0380-4520	FURN & OFF EQUIP	0.00	0.00	172,911.73	249,600.00	80,000.00	-169,600.00	-67.95%	50,000.00	-30,000.00	-37.50%
	Budget Detail										
	Budget Code		Units	Price	Amount						
	2026		0.00	0.00	20,000.00						
	2026		0.00	0.00	60,000.00						
	2026		0.00	0.00	50,000.00						
	2026		0.00	0.00	-50,000.00						
	2027 FALL 2025		0.00	0.00	50,000.00						
Total Category: 4500 - CAPITAL OUTLAY:		0.00	-15,215.00	172,911.73	249,600.00	80,000.00	-169,600.00	-67.95%	50,000.00	-30,000.00	-37.50%
Category: 4600 - OTHER FINANCING USES											
720-00-9720-4640	INTEREST EXPENSE-SBITA	0.00	7,050.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
720-00-9720-4645	AMORIZATION-SBITA	0.00	70,068.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		0.00	77,118.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4720 - DEPRECIATION											
720-00-9720-4721	DEPRECIATION-PURCHASED	1,227.34	1,227.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:		1,227.34	1,227.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		1,382,438.92	1,644,509.65	1,082,941.70	2,231,095.00	2,144,320.00	-86,775.00	-3.89%	2,242,800.00	98,480.00	4.59%
Total Fund: 720 - INFORMATION TECHNOLOGY:		302,536.73	226,573.92	-197,523.59	-188,195.00	-7,420.00	180,775.00	-96.06%	-10,300.00	-2,880.00	38.81%
Report Total:		302,536.73	226,573.92	-197,523.59	-188,195.00	-7,420.00	180,775.00	-96.06%	-10,300.00	-2,880.00	38.81%

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: 720 - INFORMATION TECHNOLOGY										
Revenue										
3400 - CHARGES FOR SERVICES	1,480,336.00	1,853,430.00	876,554.40	2,042,900.00	2,136,900.00	94,000.00	4.60%	2,232,500.00	95,600.00	4.47%
3809 - INVESTMENT INTEREST	2,785.04	17,653.57	8,863.71	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3812 - MISCELLANEOUS	201,854.61	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	1,684,975.65	1,871,083.57	885,418.11	2,042,900.00	2,136,900.00	94,000.00	4.60%	2,232,500.00	95,600.00	4.47%
Expense										
4100 - PERSONAL SERVICES	384,865.37	463,747.37	211,950.26	561,900.00	618,100.00	56,200.00	10.00%	646,800.00	28,700.00	4.64%
4200 - COMMODITIES	110,057.16	180,094.71	113,718.24	176,815.00	177,000.00	185.00	0.10%	182,170.00	5,170.00	2.92%
4300 - CONTRACTUAL SERVICES	886,289.05	937,537.27	584,361.47	1,242,780.00	1,269,220.00	26,440.00	2.13%	1,363,830.00	94,610.00	7.45%
4500 - CAPITAL OUTLAY	0.00	-15,215.00	172,911.73	249,600.00	80,000.00	-169,600.00	-67.95%	50,000.00	-30,000.00	-37.50%
4600 - OTHER FINANCING USES	0.00	77,118.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4720 - DEPRECIATION	1,227.34	1,227.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	1,382,438.92	1,644,509.65	1,082,941.70	2,231,095.00	2,144,320.00	-86,775.00	-3.89%	2,242,800.00	98,480.00	4.59%
Total Fund: 720 - INFORMATION TECHNOLOGY:	302,536.73	226,573.92	-197,523.59	-188,195.00	-7,420.00	180,775.00	-96.06%	-10,300.00	-2,880.00	38.81%
Report Total:	302,536.73	226,573.92	-197,523.59	-188,195.00	-7,420.00	180,775.00	-96.06%	-10,300.00	-2,880.00	38.81%

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							
720 - INFORMATION TECHNOLOGY	302,536.73	226,573.92	-197,523.59	-188,195.00	-7,420.00	180,775.00	-96.06%	-10,300.00	-2,880.00	38.81%
Report Total:	302,536.73	226,573.92	-197,523.59	-188,195.00	-7,420.00	180,775.00	-96.06%	-10,300.00	-2,880.00	38.81%

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: 700 - SELF INSURANCE											
Revenue											
Category: 3310 - INTERGOVERNMENTAL											
700-00-9700-3339	OTHER MN AID	52,229.67	76,576.92	0.00	60,000.00	60,000.00	0.00	0.00%	60,000.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:		52,229.67	76,576.92	0.00	60,000.00	60,000.00	0.00	0.00%	60,000.00	0.00	0.00%
Category: 3400 - CHARGES FOR SERVICES											
700-00-9700-3519	OTHER CHARGE SVS	2,891,925.00	3,529,490.00	1,716,020.80	4,080,250.00	4,347,750.00	267,500.00	6.56%	4,757,150.00	409,400.00	9.42%
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2026	Health Insurance	14,400.00	-185.00	-2,664,000.00							
2026	Property Insurance	0.00	0.00	-570,000.00							
2026	Rounding	0.00	0.00	-1,250.00							
2026	Workers Comp	0.00	0.00	-1,112,500.00							
2027 FALL 2025	Health Insurance	0.00	0.00	-2,967,300.00							
2027 FALL 2025	Property Insurance	0.00	0.00	-598,500.00							
2027 FALL 2025	Worker's Comp	0.00	0.00	-1,191,350.00							
Total Category: 3400 - CHARGES FOR SERVICES:		2,891,925.00	3,529,490.00	1,716,020.80	4,080,250.00	4,347,750.00	267,500.00	6.56%	4,757,150.00	409,400.00	9.42%
Category: 3809 - INVESTMENT INTEREST											
700-00-9700-3810	INVEST INTEREST	19,508.32	13,974.55	8,783.96	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		19,508.32	13,974.55	8,783.96	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Category: 3812 - MISCELLANEOUS											
700-00-9700-3815	INSURANCE RECOVERY	104,382.73	657,303.58	18,160.92	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%
700-00-9700-3816	REFUND & REIMBRS	7,631.18	39,078.13	743.94	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		112,013.91	696,381.71	18,904.86	40,000.00	40,000.00	0.00	0.00%	40,000.00	0.00	0.00%
Category: 3999 - TRANSFERS IN											
700-00-9700-3899	TRANSFER IN	1,767.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:		1,767.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		3,077,443.90	4,316,423.18	1,743,709.62	4,182,250.00	4,449,750.00	267,500.00	6.40%	4,859,150.00	409,400.00	9.20%

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											
Expense											
Category: 4100 - PERSONAL SERVICES											
700-00-9700-4139	DENTAL	20,718.24	87,524.04	35,727.34	91,200.00	96,800.00	5,600.00	6.14%	101,600.00	4,800.00	4.96%
Budget Notes											
Budget Code		Description									
2026		7% premium increase over 2025									
700-00-9700-4143	HSA	10,657.84	326,821.52	173,926.66	349,650.00	352,800.00	3,150.00	0.90%	360,000.00	7,200.00	2.04%
700-00-9700-4144	HEALTH INSURANCE	1,713,303.43	1,293,136.13	634,137.04	1,539,600.00	1,865,560.00	325,960.00	21.17%	2,051,000.00	185,440.00	9.94%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		Health Insurance-15% Premium increase	0.00	0.00	1,847,500.00						
2026		Life Insurance	0.00	0.00	18,060.00						
2027 FALL 2025		Health Insurance	0.00	0.00	2,032,000.00						
2027 FALL 2025		Life Insurance	0.00	0.00	19,000.00						
700-00-9700-4145	HRA	53,918.07	212,117.89	117,766.04	200,000.00	262,500.00	62,500.00	31.25%	275,000.00	12,500.00	4.76%
Budget Notes											
Budget Code		Description									
2026		Estimated amount for 2025									
700-00-9700-4146	DISABILITY	61,033.96	65,561.52	35,477.88	72,000.00	78,000.00	6,000.00	8.33%	63,000.00	-15,000.00	-19.23%
700-00-9700-4148	WORKERS COMP	985,473.00	1,037,273.00	451,764.00	1,010,200.00	966,200.00	-44,000.00	-4.36%	1,062,800.00	96,600.00	10.00%
Budget Notes											
Budget Code		Description									
2026		7% Increase in Workers Comp Rates									
700-00-9700-4149	LTD Police	3,451.00	13,064.82	5,510.00	14,760.00	15,330.00	570.00	3.86%	14,300.00	-1,030.00	-6.72%
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2026		LTD Police	44.00	348.00	15,312.00						
2026		Rounding	0.00	0.00	18.00						
Total Category: 4100 - PERSONAL SERVICES:		2,848,555.54	3,035,498.92	1,454,308.96	3,277,410.00	3,637,190.00	359,780.00	10.98%	3,927,700.00	290,510.00	7.99%
Category: 4200 - COMMODITIES											
700-00-3104-4210	OP SUPPLY-OTHER	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
700-00-9700-4210	OP SUPPLY-OTHER	2,577.30	0.00	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:		2,577.30	0.00	0.00	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through May	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						
700-00-9700-4300	PROF SERVICES	59,829.97	57,380.37	38,450.03	62,500.00	65,100.00	2,600.00	4.16%	68,400.00	3,300.00	5.07%
Budget Detail											
Budget Code	Description		Units	Price	Amount						
2026	AI Tech-Benefit Admin		12.00	400.00	4,800.00						
2026	Benefit Extra -Annual Cobra Letters		0.00	0.00	300.00						
2026	Benefit Extras-monthly		12.00	1,100.00	13,200.00						
2026	Counseling Services		0.00	0.00	12,000.00						
2026	EAP Program		0.00	0.00	2,200.00						
2026	IRS-720 Taxes		0.00	0.00	1,000.00						
2026	Optum-HSA Fee		4.00	1,350.00	5,400.00						
2026	Ross Nesbitt		0.00	0.00	12,000.00						
2026	Safety Training		0.00	0.00	10,000.00						
2026	Swat & MFF Insurance		0.00	0.00	4,200.00						
700-00-9700-4301	ENGINEERING SVS	0.00	778.50	792.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
700-00-9700-4302	LEGAL SERVICE	2,176.00	9,424.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
700-00-9700-4305	FEES FOR SERVICE	0.00	16,064.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
700-00-9700-4341	ADVER/PUBLISH	0.00	353.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
700-00-9700-4352	GENERAL LIABILIT	369,537.00	407,053.00	216,670.00	435,000.00	489,000.00	54,000.00	12.41%	513,500.00	24,500.00	5.01%
Budget Notes											
Budget Code	Description										
2026	8% over 2025 Premium										
700-00-9700-4434	SPECIAL EVENTS	1,005.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		432,547.97	491,054.24	255,912.03	497,500.00	554,100.00	56,600.00	11.38%	581,900.00	27,800.00	5.02%
Category: 4500 - CAPITAL OUTLAY											
700-00-9700-4530	MACH & EQUIPMENT	0.00	53,125.15	53,773.24	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
700-00-9700-4540	OTHER CAP OUTLAY	0.00	285,615.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		0.00	338,740.15	53,773.24	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 4730 - MISCELLANEOUS											
700-00-9700-4733	CLAIM-NONCITY PR	17,678.41	40,285.25	1,683.00	20,000.00	30,000.00	10,000.00	50.00%	30,000.00	0.00	0.00%
700-00-9700-4734	AUTO CLAIMS	78,790.93	108,080.61	12,034.67	40,000.00	70,000.00	30,000.00	75.00%	80,000.00	10,000.00	14.29%
700-00-9700-4735	WORKERS COMP MED DEDUCT	0.00	400.00	100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
700-00-9700-4736	PROPERTY LOSS CLAIMS	22,791.56	16,176.09	0.00	20,000.00	20,000.00	0.00	0.00%	20,000.00	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)	
MEDICAL DEDUCTIBLE	88,833.46	90,827.32	13,062.29	100,000.00	80,000.00	-20,000.00	-20.00%	85,000.00	5,000.00	6.25%
Total Category: 4730 - MISCELLANEOUS:	208,094.36	255,769.27	26,879.96	180,000.00	200,000.00	20,000.00	11.11%	215,000.00	15,000.00	7.50%
Total Expense:	3,491,775.17	4,121,062.58	1,790,874.19	3,966,910.00	4,403,290.00	436,380.00	11.00%	4,736,600.00	333,310.00	7.57%
Total Fund: 700 - SELF INSURANCE:	-414,331.27	195,360.60	-47,164.57	215,340.00	46,460.00	-168,880.00	-78.42%	122,550.00	76,090.00	163.78%
Report Total:	-414,331.27	195,360.60	-47,164.57	215,340.00	46,460.00	-168,880.00	-78.42%	122,550.00	76,090.00	163.78%

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: 700 - SELF INSURANCE										
Revenue										
3310 - INTERGOVERNMENTAL	52,229.67	76,576.92	0.00	60,000.00	60,000.00	0.00	0.00%	60,000.00	0.00	0.00%
3400 - CHARGES FOR SERVICES	2,891,925.00	3,529,490.00	1,716,020.80	4,080,250.00	4,347,750.00	267,500.00	6.56%	4,757,150.00	409,400.00	9.42%
3809 - INVESTMENT INTEREST	19,508.32	13,974.55	8,783.96	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
3812 - MISCELLANEOUS	112,013.91	696,381.71	18,904.86	40,000.00	40,000.00	0.00	0.00%	40,000.00	0.00	0.00%
3999 - TRANSFERS IN	1,767.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	3,077,443.90	4,316,423.18	1,743,709.62	4,182,250.00	4,449,750.00	267,500.00	6.40%	4,859,150.00	409,400.00	9.20%
Expense										
4100 - PERSONAL SERVICES	2,848,555.54	3,035,498.92	1,454,308.96	3,277,410.00	3,637,190.00	359,780.00	10.98%	3,927,700.00	290,510.00	7.99%
4200 - COMMODITIES	2,577.30	0.00	0.00	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
4300 - CONTRACTUAL SERVICES	432,547.97	491,054.24	255,912.03	497,500.00	554,100.00	56,600.00	11.38%	581,900.00	27,800.00	5.02%
4500 - CAPITAL OUTLAY	0.00	338,740.15	53,773.24	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4730 - MISCELLANEOUS	208,094.36	255,769.27	26,879.96	180,000.00	200,000.00	20,000.00	11.11%	215,000.00	15,000.00	7.50%
Total Expense:	3,491,775.17	4,121,062.58	1,790,874.19	3,966,910.00	4,403,290.00	436,380.00	11.00%	4,736,600.00	333,310.00	7.57%
Total Fund: 700 - SELF INSURANCE:	-414,331.27	195,360.60	-47,164.57	215,340.00	46,460.00	-168,880.00	-78.42%	122,550.00	76,090.00	163.78%
Report Total:	-414,331.27	195,360.60	-47,164.57	215,340.00	46,460.00	-168,880.00	-78.42%	122,550.00	76,090.00	163.78%

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							
700 - SELF INSURANCE	-414,331.27	195,360.60	-47,164.57	215,340.00	46,460.00	-168,880.00	-78.42%	122,550.00	76,090.00	163.78%
Report Total:	-414,331.27	195,360.60	-47,164.57	215,340.00	46,460.00	-168,880.00	-78.42%	122,550.00	76,090.00	163.78%

City Of Cottage Grove

Financial Management Plan Summary

[illegible]

City Of Cottage Grove
Financial Management Plan Summary

	2024 Budget	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Property Tax Levies												
Total General Fund Levy												
General Fund	18,567,010	21,667,200	23,503,900	26,033,600	27,715,240	29,618,498	31,363,574	33,430,868	35,124,583	36,769,639	38,458,228	40,221,449
Total General Fund Levy	18,567,010	21,667,200	23,503,900	26,033,600	27,715,240	29,618,498	31,363,574	33,430,868	35,124,583	36,769,639	38,458,228	40,221,449
			8.48%	10.76%	6.46%	6.87%	5.89%	6.59%	5.07%	4.68%	4.59%	4.58%
Other Special Levies												
Municipal Building Fund Levy	300,000	300,000	350,000	350,000	400,000	400,000	400,000	400,000	550,000	700,000	850,000	1,000,000
EDA Levy	275,000	137,500	187,500	237,500	287,500	1,000,000	1,100,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
HRA Levy	-	137,500	142,500	146,000	196,000	246,000	296,000	346,000	396,000	446,000	496,000	546,000
Equipment Levy	319,100	321,000	-	900,000	1,100,000	1,300,000	1,700,000	2,100,000	2,200,000	2,300,000	2,400,000	2,500,000
Parks Capital Levy	-	-	65,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Total Special Levies	894,100	896,000	745,000	1,823,500	2,173,500	3,136,000	3,686,000	4,336,000	4,836,000	5,136,000	5,436,000	5,736,000
Total Current Debt Service Levies	3,664,490	3,564,800	4,278,600	4,139,450	4,188,000	3,614,500	3,526,700	3,224,910	3,282,200	3,167,400	3,039,620	2,382,400
Total Future Debt Service Levies	-	-	-	695,283	1,643,900	2,113,300	2,598,700	3,106,200	3,373,300	3,857,000	4,443,600	5,053,500
Total Debt Service Levies	3,664,490	3,564,800	4,278,600	4,834,733	5,831,900	5,727,800	6,125,400	6,331,110	6,655,500	7,024,400	7,483,220	7,435,900
Total Tax Levies	23,125,600	26,128,000	28,527,500	32,691,833	35,720,640	38,482,298	41,174,974	44,097,978	46,616,083	48,930,039	51,377,448	53,393,349
Percent Increase In Gross Levy		12.98%	9.18%	14.60%	9.26%	7.73%	7.00%	7.10%	5.71%	4.96%	5.00%	3.92%
Existing Tax Base	62,216,047	62,300,128	65,942,570	67,261,421	70,186,682	73,467,611	76,746,394	80,331,786	83,557,617	86,665,629	89,760,430	92,838,665
Existing TIF Districts Decertifying				43,690	-	22,512	251,683	-	-	-	-	-
New Growth Net Tax Capacity				1,505,361	1,840,388	1,751,440	1,758,576	1,587,446	1,408,686	1,334,793	1,257,869	1,256,438
Total Net Tax Capacity	62,216,047	62,300,128	65,942,570	68,810,473	72,027,070	75,241,563	78,756,653	81,919,232	84,966,303	88,000,422	91,018,299	94,095,103
Tax Rate On Tax Capacity	32.909%	37.199%	38.438%	42.712%	44.494%	46.063%	47.256%	48.877%	49.925%	50.642%	51.583%	51.951%
Tax Rate % Change		13.03%	3.33%	11.12%	4.17%	3.53%	2.59%	3.43%	2.14%	1.44%	1.86%	0.71%
Existing Tax Base Inflation				2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	2024 Budget	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
City Taxes on Median Home												
Market Value	\$ 365,200	\$ 354,500	\$ 368,400	\$ 375,800	\$ 383,300	\$ 391,000	\$ 398,800	\$ 406,800	\$ 414,900	\$ 423,200	\$ 431,700	\$ 440,300
% Market Value Increase/(Decrease)		-2.93%	3.92%	2.01%	2.00%	2.01%	1.99%	2.01%	1.99%	2.00%	2.01%	1.99%
City Property Taxes	\$ 1,184.77	\$ 1,264.77	\$ 1,364.55	\$ 1,550.45	\$ 1,650.73	\$ 1,750.39	\$ 1,833.53	\$ 1,940.42	\$ 2,026.96	\$ 2,101.65	\$ 2,187.12	\$ 2,249.49
\$ Tax Increase/(Decrease)	\$ 71	\$ 80	99.78	\$ 186	\$ 100	\$ 100	\$ 83	\$ 107	\$ 87	\$ 75	\$ 85	\$ 62
% Tax Increase / (Decrease)		6.75%	7.89%	13.62%	6.47%	6.04%	4.75%	5.83%	4.46%	3.69%	4.07%	2.85%
City Taxes on Sample Property 1												
Market Value	\$ 371,400	\$ 362,900	\$ 372,700	\$ 380,200	\$ 387,800	\$ 395,600	\$ 403,500	\$ 411,600	\$ 419,800	\$ 428,200	\$ 436,800	\$ 445,500
% Market Value Increase/(Decrease)		-2.29%	2.70%	2.01%	2.00%	2.01%	2.00%	2.01%	1.99%	2.00%	2.01%	1.99%
City Property Taxes	\$ 1,209.75	\$ 1,298.25	\$ 1,382.61	\$ 1,571.80	\$ 1,672.97	\$ 1,773.43	\$ 1,857.16	\$ 1,964.86	\$ 2,051.92	\$ 2,126.97	\$ 2,218.07	\$ 2,280.66
\$ Tax Increase/(Decrease)	\$	88	\$ 84	\$ 189	\$ 101	\$ 100	\$ 84	\$ 108	\$ 87	\$ 75	\$ 91	\$ 63
% Tax Increase / (Decrease)		7.32%	6.50%	13.68%	6.44%	6.00%	4.72%	5.80%	4.43%	3.66%	4.28%	2.82%



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

From: Zac Dockter, Parks and Recreation Director
Brenda Malinowski, Finance Director

Date: June 26, 2025

Subject: Budget Meeting Follow Up Report

Introduction

Staff has been studying and preparing a response regarding Council comments from the July 23, 2025 Budget Workshop Meeting. Below is a written responses by topic.

Parks Seasonal Positions

Staff's recommendation for the addition of three 6-month seasonal park maintenance positions is for the purpose of fulfilling routine maintenance service needs thus freeing full-time employees to focus on more specialized and skilled labor needs. These specialized labor needs include roles such as building maintenance, small construction projects, carpentry, skilled excavation, forestry, landscaping, large-scale athletic facility repair, irrigation installation, turf rehabilitation and more. These roles require significant experience with heavy operating equipment, technical expertise and proper safety procedure know-how and equipment. As the park system has grown both physically and in recreational use, full-time staff has been filling in routine service need gaps such as mowing and ballfield maintenance which significantly reduces the team's ability to perform those specialized projects. The end result is the work must be contracted out or is delayed as deferred maintenance.

The three additional seasonals would be primarily used in the field as follows:

- Employee 1 – Mowing Crew
- Employee 2 – Athletic Field/Turf Trimming/Playground Crew
- Employee 3 – Horticulture Crew

The crew work mentioned above is seasonal in nature. Thus, 6-month seasonals are the most efficient approach to fulfilling this need. There are periodic job market challenges to finding enough qualified 6-month applicants, but the management team feels this is an appropriate step forward as opposed to adding a full-time position in the present. If the added employee program works out as planned, more work will be completed when it is most needed for a significantly less cost than a single full-time position. Staff projects the costs of each option as follows:

- One Full-Time Employee – \$117,800 in 2026 and \$123,200 in 2027
- Three Seasonal Employees - \$66,000

Equipment must also be considered when adding any employees in this field of work. With the 6-month employee request, there will be no additional equipment purchase necessary. These positions will utilize equipment already in existence for the jobs aforementioned. The full-time employees that are relieved of those job duties will simply utilize their current trucks and other specialized equipment already in the fleet. Alternatively, adding a full-time position would require the addition of a pickup truck at an estimated capital expense of \$80,000 and annual operating and maintenance expense of \$4,875.

Additional full-time employee expenses to be considered can be found on the attached form entitled "Annual Cost of a New Public Service Worker".

Park Maintenance Overtime

In the past ten years, Parks has realized a 69% increase in overtime hours. Almost all of that increased overtime can be attributed to growth of facility rentals and community special events. It is important to note that over 90% of the overtime growth can be attributed to rentals and events where expenses are recaptured with facility permitting revenues. Facility or event rentals require a minimum of two hours park labor (overtime rate) to properly service the event before, during and after. Depending on the size of the event, additional hours are billed out as experienced in the field.

However, there are several services provided with overtime labor that do not recover costs. Community events are the largest portion of those services. These events are typically free to the community and usually are a collaborative of some sort with the City of Cottage Grove. These include Strawberry Fest, Hometown Holiday Event, Holiday Train, Food Truck Festival, Mud Run and in-house athletic tournaments (no out-of-town teams). All of these events have significantly increased in size/stature over the years and have thus required more overtime allocation to properly service. Beyond community events, other examples of non-recoverable overtime would include ice rink maintenance/flooding on weekends after snow events and emergency call-outs throughout the year. Should costs be the primary concern related to overtime, then these services that do not recover their costs should be the first to be evaluated for either service reduction or adjusting policy to apply facility use charges.

Council also mentioned a legitimate concern regarding employee fatigue. Although workers appreciate overtime pay, many are willing to sacrifice the additional wage to maintain more of their personal time. Park management staff has been strategizing recently to broaden the pool of public service workers for pre-scheduled overtime to include some Public Works employees (Streets, Utilities, Fleet, Facility). This approach would resolve the concern of employee fatigue and we have realized success with this approach for some of the larger special events such as Strawberry Fest. This change in procedure is already in process between the Parks and Recreation and Public Works Departments and is expected to roll out soon. This change does not increase or reduce expense, it only reduces the overtime load for the park public service workers to reduce fatigue.

There was further conversation on contracting out janitorial services at park buildings. This was done in the past and was ultimately cancelled due to significant scheduling challenges and overall lack of ability to meet customer service needs. Park crews know the rental/event schedules, know the customers and review facility needs daily. They are able to prioritize and adapt quickly to assure all customers are taken care of. Having a standard contract with a contracted crew that is almost never seen or interacted with proved to be very difficult to manage and created more customer complaints and regular refunds to compensate for poor service. As a reminder, the majority of these basic janitorial fees are recovered through revenue so it is quite important that the job is done right and to the customer's and the teams expectations. As such, park management staff advises against contracting out janitorial services as it results in much management oversight and oftentimes still requires park maintenance staff to check on facilities and/or fill in missing service gaps left behind by the contractor to assure quality rental experiences.

Finally, staff was challenged to consider modifying public service worker schedules to include weekend coverage in order to reduce the aforementioned concerns of fatigue and financial expense. This is something the management team has considered for several years and agrees will be a necessary step in the near future. However, by comparing current staffing levels to the routine park care needs, it would be quite difficult to pull a full-time position out of the field for a weekday or two in order to solely address weekend event and rental needs (which is what the weekend employees responsibility will focus on). Thus, changing a position today would simply remove even more labor hours from the field

work which is the root of this budget addition discussion. However, management truly believes that the next full-time position requested in the future will likely be responsible for some level of weekend and/or evening coverage to help fulfill these service needs and will take necessary steps in future labor contract negotiations to plan accordingly. There does not appear to be any financial savings opportunities in this scenario as it stands today and more likely increases the risk of reduced quality of service in terms of facility maintenance.

River Oaks Patron Discount

River Oaks offers a patron discount to residents of \$3 per 18-holes and \$2 per 9-holes. This is for residents only with no membership or buy-in cost. The customer simply shows their ID to prove residency and then receives the discount for the remainder of the season. We believe this promotion compares favorably to courses similar in stature to River Oaks. However, it also appears there may be opportunity to consider extending the patron program beyond just round discounts should a buy-in program merit development to fulfill customer demand. This topic will be good for further study in the 2026-2030 business plan. Below is a snapshot of some comparable facilities to consider:

Eagle Valley (Woodbury)

\$115 Buy-in annually, \$7 discount per 18-holes, \$4 discount per 9-holes

Other Inclusions: 3 free ½ carts OR \$60 in driving range tokens, 20% off merchandise, 7-day advance tee-times, \$10 off USGA Handicap

Inver Wood (Inver Grove Heights)

\$100 Buy-in annually, \$7 weekday or \$9 weekend discount per 18-holes, \$3 weekday or \$5 weekend discount per 9-holes

Other Inclusions: \$80 in driving range tokens, varied merchandise discounts, \$5 off USGA Handicap

Valleywood (Apple Valley)

\$25 Buy-in annually, \$3 discount per round

Braemar (Edina)

\$119 Buy-in annually, \$14 discount per 18-holes, \$11 discount per 9-holes

Other Inclusions: \$1.50 discount of cart fee, \$1 discount of range balls, 8-day advance tee-times, 25% off merchandise, one complimentary weekday round per year

Ice Arena Zamboni Replacement

In 2019, the City purchased a used 2007 Zamboni to replace a 1996 ice resurfer that was well beyond its' useful service life and in need of much repair. Because the Ice Arena was in possession of two Zambonis that were considered to be in excellent shape, staff recommended the purchase of the used 2007 Zamboni in good condition at a cost of \$50,000 versus a brand new Zamboni at a cost of \$130,000. The purchase was made with a goal of getting 7-10 years of service life out of the used Zamboni while also have the security of knowing two more Zambonis in excellent condition could temporarily cover service needs during any repair or downtime of any one unit. Presently, all three of those units are six years older with significantly increased hours so likelihood of repair to any or all of the units naturally increases across the board. With ice rental driving 85% of revenue at the arena, ice quality is of the highest importance to the operation and the ice resurfer is a crucial component.

Until the last two years, the 2007 Zamboni performed as expected with only routine maintenance. However, since 2024, the unit has had significant issues with performance and reliability. It regularly

stalls out to this day (which causes damage to the ice), hard starts, hitches when driving, backfires and in general does not resurface the ice to staff expectations. Staff has had Zamboni service technicians in frequently the past two years to diagnose these problems and performed the following repairs amounting to over \$10K:

1. Fuel system cleaning and pump along with propane vaporizing problem resolution
2. Ice conditioner auger and sprocket repair/replace
3. Hydraulic leak repair
4. Engine vacuum repair to prevent stalling
5. Radiator replacement and hose leak replacement
6. Catalytic converter replacement

Even after completing these repairs, the unit continues to have challenges operating consistently and reliably. The technician recently found rust in the engine chamber and recommends a full engine head replacement along with other ancillary work that is estimated at \$10K. Given the deteriorating condition of the body (rust) and powertrain, coupled with the fact that the unit has 4,700 hours on it (equivalent to over 200,000 miles on an automobile), staff recommends trading this ice resurfacers in and replacing with a new Zamboni as proposed in the 2026 budget.

Parks Employee-Mid range PSW III

	2026		2027
Salary	80,585.44		87,385.93
Holiday Pay	—		—
OT	4,495.65		5,167.53
PERA	6,381.08		6,941.51
Medicare	6,508.70		7,080.34
Workers Comp	5,011.28		407.24
Health Insurance	14,400.00		15,840.00
PFML	374.36		407.24
	<u>117,800.00</u>		<u>123,200.00</u>
Uniform	1,174.00		—
Vehicle	80,000.00		—
Mileage per year	1,700.00	0	—
Fleet cost per year	3,000.00		—
Truck Insurance per year	175.00		—
Supplies	200.00	Currently in budget	—
Training	1,825.00		
IT Allocation	<u>1,800.00</u>	Currently in budget	<u>123,200.00</u>
	207,674.00		



Annual Cost of a Parks Employee

Salary and Benefits

Salary ¹ :	\$80,585.44
OT ² :	\$4,495.65
PERA:	\$6,381.08
Medicare:	\$6,508.70
Workers Comp:	\$5,011.28
Health Insurance:	\$14,400.00
PFML:	\$374.36
Total:	\$ 117,756.51

Other Expenses

Uniform:	\$860.00
Vehicle:	
Initial purchase	\$80,000.00
Mileage/year ³ :	\$1,700.00
Fleet cost/year:	\$3,000.00
Truck Insurance/year:	\$175.00
Supplies:	\$200.00
Training:	\$1,825.00
IT Allocation:	\$1,800.00
Total:	\$89,560.00

Salary & Benefits:	117,756.51
Other Expenses:	89,560.00
Total:	\$207,316.51

1: Parks Service Worker at level III. 2: Average of 82 hours in overtime in 2024. 3: Average of 4,412 miles per year.