COTTAGE GROVE CITY COUNCIL July 22, 2026

12800 RAVINE PARKWAY SOUTH
COTTAGE GROVE, MINNESOTA 55016

TRAINING ROOM - 5:30 PM

1 Call to Order

2 Agenda

A 2027 Budget Workshop

3 Adjournment

Pursuant to Minn. Stat. § 13D.02, Mayor Myron Bailey of the City Council will participate in this meeting via interactive technology from a remote location. The public may monitor the meeting in person at the regular meeting location or remotely via the stream link provided.

Teams Link: https://teams.microsoft.com/meet/237262008556040?p=pW9sG3nlmV0J2RK3Ri

City Council Action Request

2.A.

Meeting Date 7/22/2026

Department Administration

Agenda Category Action Item

Title 2027 Budget Workshop

Staff Recommendation Provide staff with feedback and direction regarding the 2027 Budget.

Budget Implication N/A

Attachments

1.	Memo (Finance - Council Budget Workshop
2.	Strategic Planning - Survey Results
3.	Fund Balance Summary
4.	General Fund Revenue - Summary by Category
5.	General Fund Expenditure - Summary by Department
6.	Personnel Schedule
7.	Memo (Diseased Tree Policy)
8.	Fund 100 General Fund - Community Development
9.	Fund 100 General Fund - Public Works
10.	Fund 235-Roadway & Trailway Maintenance Fund
11.	Fund 230 Storm Water Fund
12.	Fund 610 Water Utility Fund
13.	Fund 620 Sewer Utility Fund
14.	Fund 630 Street Light Fund
15.	Fund 710 - Fleet & Building Maintenance Fund
16.	Memo (Park Maintenance)
17.	Recreation Strategic Plan
18.	Fund 100 General Fund - Parks & Recreation
19.	Ice Arena Business Plan 2026-2030
20.	Fund 250 Ice Arena
21.	River Oaks Business Plan 2026-2030
22.	Fund 255 Golf Course
23.	Memo (2027 Equipment Replacement)
24.	2027-2028 Equipment Replacement Fund (Equipment)
25.	Fund 210 - Equipment Replacement Fund
26.	2027 Equipment Forms
27.	2028 Equipment Forms
28.	Budget Addition Tracking Spreadsheet
29.	2027 Budget Addition Forms
30.	2028 Budget Addition Forms

Cottage Grove
Where Pride and Prosperity Meet

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

From: Brenda Malinowski, Finance Director

Date: July 22, 2026

Subject: 2027 Budget Workshop/Property Tax Levy direction

INTRODUCTION

The 2027 budget process requires ongoing planning and consensus to effectively evaluate service-level impacts and property tax implications. A budget workshop was held with the Council in May. The preliminary 2027 budget that will be presented during the next two weeks of workshops is based on the direction provided at that meeting. Listed in the memo are noteworthy items to bring to Council's attention as budgets are presented in workshop.

Property Tax Levy

Cottage Grove prepares a two-year operating budget to improve long-range forecasting of revenues and expenditures and to better understand how decisions affect the property tax levy over time. When the 2026 budget was developed, a preliminary 2027 budget was also created, reflecting a property tax levy increase of 9.67%. The current estimate is 9.6% as directed by Council at the May budget workshop. This figure will continue to evolve as the 2027 budget is reviewed in detail, refined throughout the process, and adjusted based on City Council priorities.

Budget requests submitted by departments totaled a potential property tax levy increase of approximately 13.15%. Departments worked collaboratively to identify reductions or revenue enhancements, resulting in a proposed 2027 levy increase of 9.6%.

	2026 Budget	2027 Proposed-May	2027 Proposed-July	2028 Proposed-July
General Fund Operating Levy	$23,781,200	$25,958,900	$25,809,900	$28,080,100
Municipal Building Levy	450,000	450,000	450,000	500,000
Equipment Replacement Levy	927,700	927,700	814,700	1,127,700
EDA Levy	187,500	237,500	237,500	287,500
Park Improvement Levy	190,000	190,000	190,000	190,000
EMS Levy	70,000	74,700	467,000	586,000
Debt Levy	$4,278,600	$4,936,600	4,783,900	5,673,600
Total Property Tax Levy before HRA	**$29,885,000**	**$32,775,400**	**32,753,000**	**36,444,900**
% Increase	14.98%	9.67%	9.6%	11.27%
HRA Levy	142,500	146,000	146,000	151,000
Total Property Tax Levy	**$30,027,500**	**$32,921,400**	**$32,899,000**	**$36,595,900**
% Increase	14.92%	9.64%	9.6%	11.24%

For 2027, a property tax levy increase of $298,850 will increase the property tax levy by 1%.

Taxable Values

Preliminary estimates from Washington County reflect a 3.75% increase in taxable value (tax capacity). These values are preliminary; the County will release another estimate in mid-August, at which time the impact to the median home will be clearer.

Preliminary Values	Final Pay 2026	Preliminary Pay 2027	% Change
Estimated Market Values	$6,749,463,600	$7,003,028,800	3.75%
Taxable Market Values	$6,483,248,600	$6,732,418,500	3.84%
New Construction	$168,170,700	$119,671,700	-28.84%
Tax Capacity	$72,462,319	$75,178,821	3.75%

Strategic Planning

Included in the packet are the rankings from the January Strategic Planning meeting and the corresponding items incorporated into the 2027 and 2028 proposed budgets.

One-time public safety aid

The city received $1,733,090 in one-time public safety aid in 2023. These funds were utilized in the 2024–2026 budgets. Beginning in 2027, positions initially funded by this aid will transition to property tax levy support. The levy impact was 0.86% in 2026 and is 1.42% in 2027. For 2027, these positions and operating expenditures total $1,106,000 and are now included in the 2027 property tax levy.

Description	2024 Budget	2025 Budget	2026 Budget
Police Officers (2 FTE's)	$205,600	$116,000	$63,800
Firefighter/Paramedics (3 FTE's)	222,750	156,750	86,200
Fire staffing plan	64,000		
Paramedic school for PT firefighters		36,000	
Deputy Fire Chief		177,000	183,300
Standards of coverage study		50,000	
Toughbook computers and watchguard	188,000	103,000	79,690
Total	$680,350	$638,750	$412,990

SAFER grant

A SAFER grant application was submitted this summer for seven additional firefighter/paramedic positions, based on the Fire Coverage Study presented at the Strategic Planning meeting. If we are successful with the award, the required City match is included in both the budget and the FMP.

The estimated City costs for salaries and benefits are incorporated into the 9.6% levy increase.

Grant Funding Percentage

	Federal	City Match	Estimate of City Amount for Salaries and Benefits*
2027	75%	25%	$260,000
2028	75%	25%	$280,000
2029	25%	75%	$706,000
2030	0%	100%	$1,159,000

*Included in FMP

Additional dorm rooms will be needed for these additional firefighter/paramedic positions in the amount of $175,000. In addition, there is a request for office space remodeling at Central Fire for $25,000. It is recommended to fund both these projects with funds available in the Future Projects Fund that has approximately $600,000 remaining funds available from the HERO Center building project.

Ambulance Fund

In 2025, an operating transfer for $850,000 was authorized to fund the ambulance delivered in January 2026 and to correct the negative EMS cash balance. Operations continue to run at a deficit due to low reimbursement rates that do not keep pace with rising service costs. It is now likely that reimbursement rates will not increase significantly in the near future. Therefore, the 2027 budget increases the EMS levy from $70,000 in 2026 to $467,000 in 2027 and $586,000 in 2028. Even with this increase, all seven proposed SAFER firefighter/paramedic positions will be funded 100% in the General Fund.

In addition, any change in the operating model or service area will likely require additional revenue (property tax levy or operating transfer) or expenditure reductions.

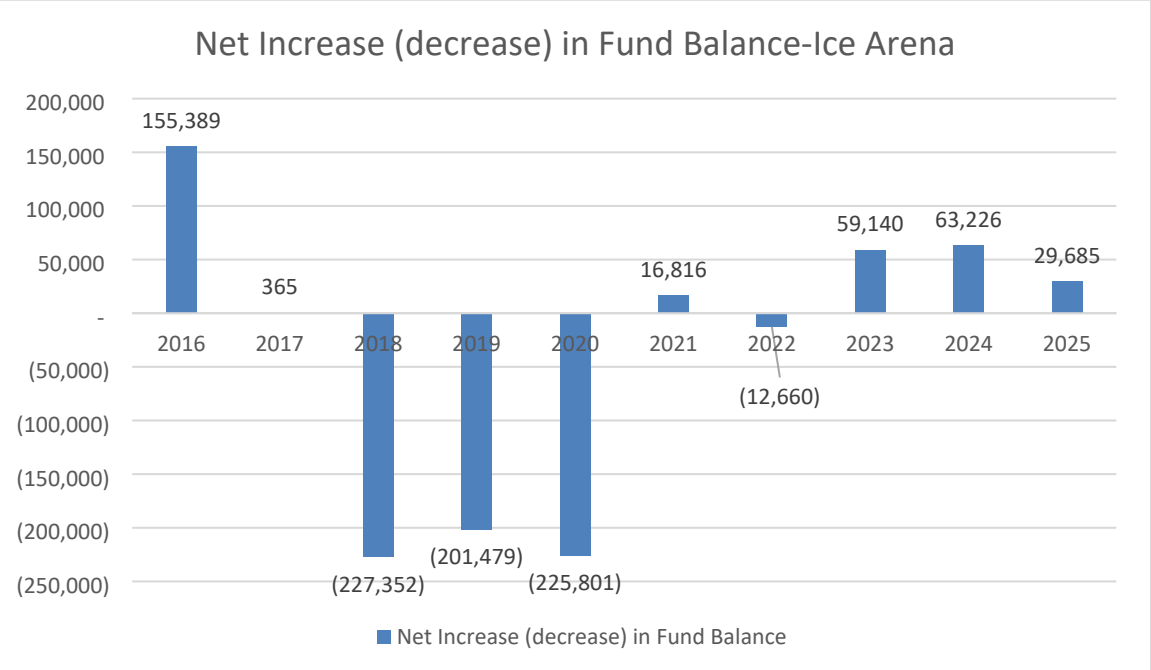
Ambulance Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Budget
Operating Revenues:					
EMS Revenues	$6,875,298	$7,268,053	$7,023,100	$7,683,000	$7,683,000
Mandatory deductions	(3,898,473)	(4,314,032)	(3,878,400)	(4,435,000)	(4,435,000)
Bad Debt	(844,419)	(662,741)	(829,800)	(800,000)	(800,000)
Net Operating Revenues	$2,132,406	$2,291,280	$2,314,900	2,448,000	2,448,000
Operating Expenses:					
Personnel	$1,639,714	$1,899,634	$2,202,700	$2,118,100	$2,236,700
Commodities	96,192	108,394	119,230	119,760	123,940
Contractual	415,635	466,320	536,070	545,940	565,060
Depreciation	108,860	118,719			
Total Operating Expenses	$2,260,401	$2,593,067	$2,858,000	$2,783,800	$2,925,700
Operating income(loss)	(127,995)	(301,787)	(543,100)	(335,800)	(477,700)
Transfer for Admin Costs	(103,825)	(106,940)	(110,100)	(113,400)	(116,800)
Property Tax Levy			**70,000**	**467,000**	**586,000**
Nonoperating rev. / (exp.)	20,394	63,298		20,000	20,000
Change in Net Position	($211,426)	($345,429)	($583,200)	$37,800	$11,500

(Note-2025 Operating Transfer from General Fund of $850,000 excluded for comparability between years. In addition, 2026 Property Tax Levy of $300,000 for an ambulance purchase excluded for comparability between years.)

A future change in the operating model or service area may require additional revenue (property tax levy or operating transfer) or expenditure reductions.

Ice Arena Fund

The Ice Arena Fund currently has a negative cash and fund balance. This occurred in 2018 due to decreased revenues during the refrigeration project and decreased further during COVID-19. While the operations have recovered since 2020, the Ice Arena Fund had a negative fund balance of $437,899 at the end of 2025.



If there is an opportunity to transfer funds to this fund in 2026 or 2027, it is proposed to do this in order to recover the fund balance and cash balance.

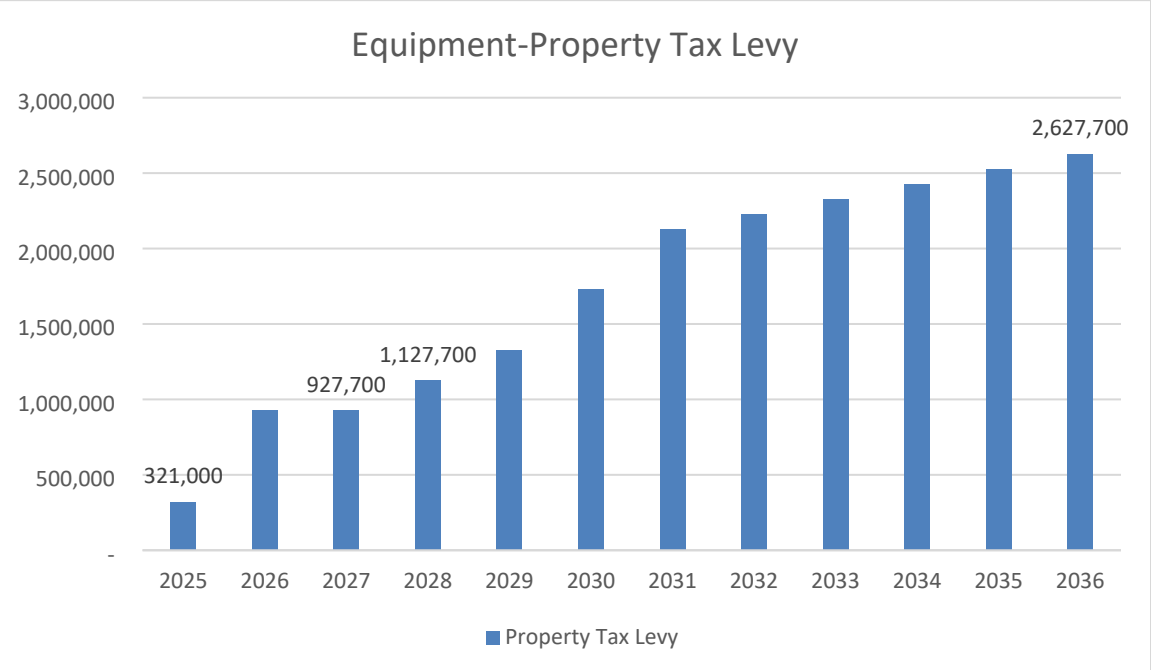
In addition, a property tax levy should be considered starting in 2028 to cover future debt service for the future ice arena renovation of $2.5 million. While the ice arena operation successfully covers current operating costs, it struggles to cover debt service.

Equipment Replacement Fund

The Equipment Replacement Fund funds governmental activities equipment over $15,000 with a useful life over 5 years. Equipment requests totaled $2.6 million for 2027 and $3.3 million for 2028. Public Works, Parks & Recreation, Police, and Fire staff collaboratively prioritized requests to identify equipment that fell within the funds available. As a result, the 2027 budget includes $1.3 million of equipment replacement requests, and the 2028 budget includes $979,300 of equipment replacement requests.

Per the original FMP in 2023, $4.3M in equipment replacement requests were to be funded with equipment certificates through 2027, and $3.8M in requests have been funded with equipment certificates through 2026. All 2027 and future equipment replacement requests are now included in the property tax levy to lessen the debt service impact in the FMP. Equipment requests above the property tax levy shown below will need to be funded with one-time opportunities or in future years. Another option is to issue equipment certificates in 2027 for approximately $500,000 in equipment but this will increase the debt service property tax levy in the future.

The property tax levy for equipment continues to increase in the FMP from $321,000 in 2025 to $2,627,700 in 2035.



Last minute reduction in 2027 equipment replacement levy from $927,700 to $814,700. Interim Director Petersen recommended moving two police administrative vehicle replacements into the future in order to increase the property tax levy to fund EMS operations.

Internal Service Funds

Internal service fund balances continue to improve in the preliminary 2027 and 2028 budgets.

Cash Balance	2025 Actual	2026 Estimated	2027 Estimated	2028 Estimated
Insurance	$410,432	$603,342	$654,742	$746,342
Fleet	($535,299)	($474,099)	($387,199)	($304,699)
IT	$451,898	$457,698	$482,398	$504,028
Comp. Absences	$1,759,077	$1,749,077	$1,739,077	$1,739,077

Financial Management Plan (FMP)

The FMP, completed in 2023, incorporated current and future operating costs, the capital improvement plan, existing and projected debt, and anticipated tax base growth. It is based on assumptions including a 4% annual increase in expenditures and a 2% annual increase in non-property tax revenues. The plan added one new position per year. As a reminder, the FMP targets a $100 annual city property tax increase on the median home, though the first year required an increase of $110.

Prepared as part of 2026 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035
Median Home	$112	$103	$93	$83	$102	$78	$76	$84	$63

Not included in the FMP until this summer is the addition of seven firefighters through the SAFER grant and increasing the property tax levy for EMS. This is having an impact on the median home. An alternative to the property tax increase swings in 2027, 2028, 2029 and 2030 is to increase the property tax levy for the SAFER grant by a level percentage per year.

Prepared as part of 2027 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Median Home	$118	$143	$112	$134	$58	$91	$84	$84	$67	$102

Other Considerations

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

- Salaries for existing employees
  - All labor contracts for all unions will expire on December 31, 2026. As these contracts are settled, any contract changes that are not included in the preliminary 2027 budget will need to be reflected in the budget and property tax levy. Depending on settlements, there could be additional liabilities that need to be funded through the property levy that are not included in the proposed 2027 property tax levy yet.
- Personnel
  - To achieve the 9.6% property tax levy increase, hiring of the Human Resources Director is proposed to be delayed until 2028, and one police officer position would remain vacant for seven months in 2027.
  - New positions in the 2027 budget include:
    - One firefighter/paramedic (funded with PT salary savings) and one accountant (both positions authorized in 2026)
    - Seven firefighter/paramedic positions contingent on SAFER grant approval
    - Code Enforcement Officer position (Transition from a six-month position to full-time position; funded by rental licensing revenue and building permit revenue)
    - Street light electrician position. (Funded by the Street Light Fund)
    - One six-month seasonal in the fleet and building maintenance division.
  - New positions in the 2028 budget include:
    - Human Resources Director
    - Public Service Worker -Streets
    - Police Officer(50th)-CMU, grant funded
    - One six-month seasonal in the storm water utility fund. (Funded by the Storm Water Fund)

    - A 24% increase in the health insurance rates for 2027 was received from the current carrier. We are in the process of going out to bid to see if the increase can be reduced.
- Debt Issuance
    - The FMP includes $10 million in debt issuance for 2027 and $6 million for 2028. Project lists are being developed as part of the CIP process. Debt issued in 2027 affects the 2028 levy; debt issued in 2028 affects the 2029 levy. Changes to issuance amounts will affect levy impacts. If the $6 million in debt issuance in 2028 is increased to $10 million, the median home would increase by approximately $19 per year and the property tax levy in 2029 would increase from 8.77% to 9.77%.
- Other Budget Additions submitted throughout the budget process
- Other Council considerations
- Other unaddressed items
    - The city will need to repay the State $1,471,535 for additional land (future public works facility) that was purchased by the State when land was acquired for the Low Zone Water Treatment Plant. A funding source and payment plan will need to be determined.
    - A grant for SCBA's was submitted by the Fire department. Depending on the results of the grant, funds will need to be determined for the purchase of SCBA's.
    - Funding for the Command vehicle will need to be determined pending the outcome of federal funding for the vehicle.
    - In the future, funding for park land from Tanks will need to be determined.

Action Requested

Provide feedback and direction regarding the 2027 Operating Budget and 2027 Property Tax Levy.

Survey Results from Strategic Planning with Budget Year Funding

Category	Priority #	Description	Budget Year	Comments
Personnel	1	Firefighter/Paramedics(3)	2027	1 began in 2026; remainder 2027
Personnel	2	Firefighter/Paramedics(3)	2027	
Personnel	3	Police Officer (CMU)	2028	
Personnel	4	Firefighter/Paramedics(3)	After 2028	
Personnel	5	Seasonal Building Inspector	2026	In 2026 Budget but left vacant
Personnel	6	Streets PSW	2028	
Personnel	7	Code Enforcement Officer	2027	
Personnel	8	Accountant (50% General Fund)	2027	
Personnel	9	Parks Maintenance PSW	After 2028	
Personnel	10	Human Resources Director	2028	
Equipment	1	Assigned Squads (6 in 2027)	2027	4 squads in 2027
Equipment	2	Tymco Sweeper	2028	
Equipment	3	Assigned Squads (6 in 2028)	2027	8 squads in 2027
Equipment	4	Water Tanker	2027	
Equipment	5	MT Trackless	After 2028	
Equipment	6	Engine 4	After 2028	
Equipment	7	Command Vehicle	After 2028	Based on Federal Appropriations
Capital	1	Ice Arena Remodel		Based on CIP Discussions in August
Capital	2	Pavement Management 2027	2027	
Capital	3	Central Fire-Dorms	2027	
Capital	4	Central Fire-Apparatus Bay	2027	
Capital	5	Kingston Park Building		Based on CIP Discussions in August
Capital	6	Mississippi Dunes Park		Based on CIP Discussions in August
Capital	7	PW and Parks Building Expansion		Based on CIP Discussions in August

When ranking Categories, Council choose Personnel as the top priority, followed by Equipment & then Capital

Fund Name	Fund No.	2024 Ending Balance	2025 Ending Balance	2026 Estimated Ending Balance	FUND BALANCE SCHEDULE 2027 Budget: 2027 Budget Revenue	2027 Budget Expenditures	Estimated Ending Balance	FUND BALANCE SCHEDULE 2028 Budget: 2028 Budget Revenue	2028 Budget Expenditures	Estimated Ending Balance
General	100	15,567,503	16,761,600	16,761,600	33,760,500	33,760,500	16,761,600	36,264,700	36,264,700	16,761,600
Special Revenue										
Equipment Replacement	210	759,943	1,743,880	580,780	834,700	1,382,400	33,080	1,147,700	979,300	201,480
Recycling	215	109,049	113,391	0	0	0	0	0	0	0
Storm Water	230	1,938,591	1,821,715	2,030,885	1,478,000	1,278,100	2,230,785	1,904,700	1,841,450	2,294,035
Roadway & Trail Maint. Fund	235	842,697	1,587,473	1,770,473	2,449,900	2,128,000	2,092,373	2,572,000	2,231,900	2,432,473
Forfeiture	240	8,516	13,542	5,762	20,000	19,400	6,362	20,000	20,080	6,282
Opioid Settlement	245	346,920	389,324	349,064	60,600	78,700	330,964	69,700	84,200	316,464
Ice Arena	250	(467,587)	(437,899)	(505,579)	1,923,500	1,792,050	(374,129)	1,974,600	1,675,240	(74,769)
Golf Course	255	(1,413,797)	322,329	501,099	3,775,000	3,570,900	705,199	3,905,600	3,700,900	909,899
Convention & Visitors Bureau	265	69,285	73,124	65,624	103,450	103,950	65,124	103,450	104,460	64,114
HRA	280	0	80,781	108,956	146,000	111,700	143,256	196,000	117,200	222,056
Local Housing Trust Fund	283	126,792	536,038	536,038	390,000	395,300	530,738	390,000	0	920,738
EDA	285	(608,297)	737,500	476,945	433,600	557,785	352,760	474,800	581,780	245,780
HERO Center	290	0	0	6,500	1,182,700	1,174,960	14,240	1,247,800	1,255,170	6,870
Enterprise (Unrestricted Fund Balance)										
Water Operating	610	9,154,196	8,233,071	8,836,271	6,968,640	8,591,110	7,213,801	7,666,730	6,072,270	8,808,261
Sewer Operating	620	5,957,388	4,742,058	4,846,058	5,536,600	5,239,710	5,142,948	5,949,500	5,922,420	5,170,028
Street Light	630	531,366	527,775	783,975	1,620,000	1,599,500	804,475	1,749,900	1,742,800	811,575
Cottage Grove EMS	660	(49,616)	918,795	35,595	2,935,000	2,897,200	73,395	3,054,000	3,042,500	84,895
Internal Service										
Self Insurance	700	379,515	439,071	631,981	4,503,500	4,452,100	683,381	4,964,000	4,872,400	774,981
Fleet Maintenance	710	(241,788)	(217,428)	(156,228)	2,640,440	2,553,540	(69,328)	2,771,190	2,688,690	13,172
Information Services	720	187,797	488,869	494,669	2,261,800	2,237,100	519,369	2,352,600	2,330,970	540,999
Compensated Absences	730	(65,353)	8,801	(1,199)	90,000	100,000	(11,199)	100,000	100,000	(11,199)
		33,133,120	38,883,810	38,159,269	73,113,930	74,024,005	37,249,194	78,878,970	75,628,430	40,499,734

Cottage Grove

Budget Comparison Report
Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND										
Revenue										
Category: 3010 - PROPERTY TAXES										
3011 - CURRENT PROP TAX	18,454,277.62	21,446,237.19	0.00	23,781,200.00	25,809,900.00	2,028,700.00	8.53%	28,080,100.00	2,270,200.00	8.80%
3012 - DEL PROP TAXES	14,774.94	9,301.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3013 - NON LEVY PROPERTY TAX	89,092.28	55,028.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3016 - EXCESS TIF REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3010 - PROPERTY TAXES:	**18,558,144.84**	**21,510,567.33**	**0.00**	**23,781,200.00**	**25,809,900.00**	**2,028,700.00**	**8.53%**	**28,080,100.00**	**2,270,200.00**	**8.80%**
Category: 3030 - SPECIAL ASSESSMENTS										
3030 - S.A. - CURRENT	897.85	1,209.09	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
3031 - S.A. - DELINQ	51.64	51.65	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3041 - S.A. - NEW ROLL	472.88	509.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3044 - MISC PEN & INT	59.31	38.06	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	**1,481.68**	**1,808.21**	**0.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**3,000.00**	**0.00**	**0.00%**
Category: 3110 - LICENSES AND PERMITS										
3110 - CONTRACT LICENSE	28,288.23	31,365.00	13,385.00	26,300.00	26,800.00	500.00	1.90%	28,700.00	1,900.00	7.09%
3112 - SOLID WASTE LIC	11,650.00	4,250.00	700.00	6,300.00	7,175.00	875.00	13.89%	7,200.00	25.00	0.35%
3113 - CIGARETTE LIC	19,200.00	16,700.00	2,750.00	5,000.00	2,700.00	-2,300.00	-46.00%	2,700.00	0.00	0.00%
3115 - LIQUOR LICENSE	55,750.00	39,050.00	58,850.00	45,800.00	56,350.00	10,550.00	23.03%	57,400.00	1,050.00	1.86%
3117 - ALARM LICENSE	3,628.67	10,271.61	3,503.48	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
3119 - GAMBLING ENFORCE	900.00	1,000.00	600.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
3127 - PEDDLER TEMP	300.00	400.00	2,875.00	200.00	3,000.00	2,800.00	1,400.00%	3,000.00	0.00	0.00%
3129 - MISCELLANEOUS LICENSE	12,500.00	14,400.00	13,500.00	3,000.00	13,000.00	10,000.00	333.33%	13,400.00	400.00	3.08%
3130 - MASSAGE THERAPY	937.50	1,500.00	400.00	1,100.00	2,000.00	900.00	81.82%	2,000.00	0.00	0.00%
3138 - ENGINEERING PERMITS	10,538.91	84,945.80	14,438.26	15,000.00	15,300.00	300.00	2.00%	15,600.00	300.00	1.96%
3139 - ELECTRICAL PERMITS	189,562.58	221,974.00	149,181.84	165,000.00	172,000.00	7,000.00	4.24%	178,200.00	6,200.00	3.60%
3140 - BUILDING PERMIT	1,728,533.56	2,044,203.03	1,271,184.09	1,350,000.00	1,404,000.00	54,000.00	4.00%	1,446,000.00	42,000.00	2.99%
3141 - HTG/REFR PERMIT	206,453.16	252,603.52	181,637.99	137,500.00	143,000.00	5,500.00	4.00%	152,000.00	9,000.00	6.29%
3142 - PLBG PERMIT	101,583.14	136,250.96	132,067.85	117,500.00	122,200.00	4,700.00	4.00%	126,000.00	3,800.00	3.11%
3143 - REINSPECTION FEE	0.00	0.00	120.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
3144 - ANNL PLANT INSP	16,130.71	16,130.71	16,130.71	16,200.00	16,200.00	0.00	0.00%	16,700.00	500.00	3.09%
3145 - BUILDING PLAN REVIEW	584,881.84	1,040,413.05	537,808.33	540,000.00	562,000.00	22,000.00	4.07%	584,000.00	22,000.00	3.91%
3146 - RENTAL LICENSE	74,125.00	105,035.00	47,210.00	73,600.00	116,000.00	42,400.00	57.61%	143,000.00	27,000.00	23.28%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
3150 - ANIMAL LICENSE	12,250.00	13,137.50	5,315.00	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
3159 - MISC NON-BUS LIC	4,372.30	8,513.00	5,984.73	6,700.00	6,500.00	-200.00	-2.99%	6,600.00	100.00	1.54%
Total Category: 3110 - LICENSES AND PERMITS:	**3,061,585.60**	**4,042,143.18**	**2,457,642.28**	**2,524,700.00**	**2,683,725.00**	**159,025.00**	**6.30%**	**2,798,000.00**	**114,275.00**	**4.26%**
Category: 3310 - INTERGOVERNMENTAL										
3310 - FEDERAL GRANTS	129,416.54	282,065.53	35,787.31	138,400.00	847,100.00	708,700.00	512.07%	934,300.00	87,200.00	10.29%
3321 - MVHC	3,986.03	4,371.24	0.00	0.00	4,000.00	4,000.00	0.00%	4,000.00	0.00	0.00%
3322 - LGA	54,063.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3324 - STATE GRANTS	10,685.78	12,040.49	0.00	0.00	0.00	0.00	0.00%	180,000.00	180,000.00	0.00%
3325 - MN STREET MAINT	49,500.00	54,015.00	29,546.50	54,000.00	54,000.00	0.00	0.00%	54,000.00	0.00	0.00%
3327 - MN PUBLIC SAFETY AID	0.00	0.00	0.00	414,100.00	0.00	-414,100.00	-100.00%	0.00	0.00	0.00%
3328 - MN POLICE AID	546,512.60	615,549.01	0.00	505,000.00	580,000.00	75,000.00	14.85%	600,000.00	20,000.00	3.45%
3329 - MN FIRE AID	309,613.72	364,727.85	0.00	300,000.00	350,000.00	50,000.00	16.67%	360,000.00	10,000.00	2.86%
3339 - OTHER MN AID	144,901.53	146,381.99	17,227.60	81,000.00	111,000.00	30,000.00	37.04%	70,000.00	-41,000.00	-36.94%
3349 - COUNTY AID	211,319.11	126,194.16	77,849.61	88,500.00	74,200.00	-14,300.00	-16.16%	75,200.00	1,000.00	1.35%
3359 - OTHER GOV AID	255.38	5,546.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	**1,460,253.69**	**1,610,891.27**	**160,411.02**	**1,581,000.00**	**2,020,300.00**	**439,300.00**	**27.79%**	**2,277,500.00**	**257,200.00**	**12.73%**
Category: 3400 - CHARGES FOR SERVICES										
3510 - MAPS/DOC SALES	10.00	37.25	30.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3514 - PLANNING FEE	14,120.00	27,726.29	21,972.90	21,200.00	22,000.00	800.00	3.77%	22,600.00	600.00	2.73%
3517 - ADM CHARGE-CONST	0.00	7,156.89	0.00	4,000.00	4,100.00	100.00	2.50%	4,200.00	100.00	2.44%
3518 - ENGINEERING CHG-PRIVATE CONSTRUCTION	345,808.63	355,895.97	79,711.24	280,000.00	345,000.00	65,000.00	23.21%	345,000.00	0.00	0.00%
3519 - OTHER CHARGE SVS	2,008.39	1,829.20	681.06	2,000.00	42,000.00	40,000.00	2,000.00%	42,100.00	100.00	0.24%
3522 - LICENSE INVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3523 - SCHOOL RESOURCE OFFICER	107,341.70	172,043.27	0.00	125,000.00	129,000.00	4,000.00	3.20%	132,000.00	3,000.00	2.33%
3524 - ENGINEERING CHARGE - PUBLIC PROJECTS	638,344.32	891,662.82	97,467.05	750,000.00	475,000.00	-275,000.00	-36.67%	300,000.00	-175,000.00	-36.84%
3530 - TOWING & REIMBURSEMENT	1,625.00	2,405.00	125.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
3532 - FALSE ALARM FEES	0.00	75.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
3533 - LOCK OUT FEE	5,049.72	4,663.34	2,250.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
3537 - OUT POLICE EMPL	22,068.00	31,070.00	2,520.00	16,500.00	20,000.00	3,500.00	21.21%	20,000.00	0.00	0.00%
3539 - MISC PUB SAFETY	20,630.00	25,982.50	8,550.00	26,000.00	23,500.00	-2,500.00	-9.62%	23,500.00	0.00	0.00%
3547 - ST OPEN PERMIT	4,623.00	5,040.00	31,940.00	5,000.00	5,100.00	100.00	2.00%	5,200.00	100.00	1.96%
3548 - RIGHT OF WAY PERMITS	105,878.29	275,497.47	73,602.36	192,000.00	278,500.00	86,500.00	45.05%	278,000.00	-500.00	-0.18%
3549 - MISC PUBLIC WORK	12,941.58	4,685.35	2,322.00	12,000.00	8,000.00	-4,000.00	-33.33%	8,100.00	100.00	1.25%
3561 - ADMISSIONS	32,404.56	49,915.33	14,053.54	31,000.00	33,000.00	2,000.00	6.45%	33,000.00	0.00	0.00%
3563 - SUPERVISED PLAYGROUNDS	192,125.00	212,965.00	4,253.00	300,000.00	335,000.00	35,000.00	11.67%	340,000.00	5,000.00	1.49%
3567 - EDUCATIONAL LESSONS	10,079.00	9,380.50	8,563.00	12,000.00	19,500.00	7,500.00	62.50%	19,500.00	0.00	0.00%
3568 - FEE FOR SERVICE	5,040.20	319.80	56,296.40	4,400.00	4,400.00	0.00	0.00%	4,600.00	200.00	4.55%
3569 - LEAGUE FEES	13,370.00	10,791.50	4,605.00	12,000.00	13,000.00	1,000.00	8.33%	13,000.00	0.00	0.00%
3571 - CONCESSION SALES	0.00	1,438.26	812.92	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
3575 - SPECIAL EVENTS	32,358.50	38,555.00	7,802.76	39,000.00	40,000.00	1,000.00	2.56%	40,000.00	0.00	0.00%
3580 - FACILITY USE	129,583.57	177,439.39	63,840.29	152,600.00	153,000.00	400.00	0.26%	153,000.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	**1,695,409.46**	**2,306,575.13**	**481,398.52**	**1,992,200.00**	**1,957,600.00**	**-34,600.00**	**-1.74%**	**1,791,300.00**	**-166,300.00**	**-8.50%**
Category: 3610 - FINES AND PENALTIES										
3610 - COURT FINES	149,547.97	193,330.79	87,280.39	150,000.00	165,000.00	15,000.00	10.00%	165,000.00	0.00	0.00%
3612 - NOT FOUND	900.00	600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3610 - FINES AND PENALTIES:	**150,447.97**	**193,930.79**	**87,280.39**	**150,000.00**	**165,000.00**	**15,000.00**	**10.00%**	**165,000.00**	**0.00**	**0.00%**
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	770,530.93	769,343.08	198,035.37	165,000.00	242,000.00	77,000.00	46.67%	247,000.00	5,000.00	2.07%
Total Category: 3809 - INVESTMENT INTEREST:	**770,530.93**	**769,343.08**	**198,035.37**	**165,000.00**	**242,000.00**	**77,000.00**	**46.67%**	**247,000.00**	**5,000.00**	**2.07%**
Category: 3812 - MISCELLANEOUS										
3812 - DONATE & CONTRI	60,700.00	61,000.00	22,750.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3813 - SALE OF GOODS	47,102.53	1,963.40	5,100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3814 - RENTAL INCOME	5,690.01	4,953.17	0.00	7,700.00	5,000.00	-2,700.00	-35.06%	5,000.00	0.00	0.00%
3815 - INSURANCE RECOVERY	0.00	0.00	1,525.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	80,655.84	98,220.42	34,451.11	76,800.00	79,775.00	2,975.00	3.87%	80,000.00	225.00	0.28%
3829 - MISC - OTHER	17,502.01	29,944.89	9,851.47	12,100.00	17,200.00	5,100.00	42.15%	17,400.00	200.00	1.16%
Total Category: 3812 - MISCELLANEOUS:	**211,650.39**	**196,081.88**	**73,678.08**	**96,600.00**	**101,975.00**	**5,375.00**	**5.56%**	**102,400.00**	**425.00**	**0.42%**
Category: 3960 - OTHER FINANCING SOURCE										
3975 - USE OF FUND BALANCE	0.00	0.00	0.00	775,000.00	0.00	-775,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 3960 - OTHER FINANCING SOURCE:	**0.00**	**0.00**	**0.00**	**775,000.00**	**0.00**	**-775,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Category: 3999 - TRANSFERS IN										
3898 - RESIDUAL EQUITY	0.00	0.00	113,390.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3899 - TRANSFER IN	663,155.00	684,490.08	293,750.00	805,000.00	777,000.00	-28,000.00	-3.48%	800,400.00	23,400.00	3.01%
Total Category: 3999 - TRANSFERS IN:	**663,155.00**	**684,490.08**	**407,140.60**	**805,000.00**	**777,000.00**	**-28,000.00**	**-3.48%**	**800,400.00**	**23,400.00**	**3.01%**
Total Revenue:	**26,572,659.56**	**31,315,830.95**	**3,865,586.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**
Total Fund: 100 - GENERAL FUND:	**26,572,659.56**	**31,315,830.95**	**3,865,586.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**
Report Total:	**26,572,659.56**	**31,315,830.95**	**3,865,586.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
100 - GENERAL FUND		26,572,659.56	31,315,830.95	3,865,586.26	31,873,700.00	33,760,500.00	1,886,800.00	5.92%	36,264,700.00	2,504,200.00	7.42%
	Report Total:	**26,572,659.56**	**31,315,830.95**	**3,865,586.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**

Cottage Grove

Budget Comparison Report
Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND										
Department: 00 - UNDEFINED										
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	1,370,900.00	1,289,762.00	77,500.00	130,000.00	90,000.00	-40,000.00	-30.77%	100,000.00	10,000.00	11.11%
4701 - RESIDUAL EQUITY	0.00	0.00	0.00	830,000.00	600,000.00	-230,000.00	-27.71%	750,000.00	150,000.00	25.00%
Total Category: 4999 - TRANSFERS OUT:	**1,370,900.00**	**1,289,762.00**	**77,500.00**	**960,000.00**	**690,000.00**	**-270,000.00**	**-28.13%**	**850,000.00**	**160,000.00**	**23.19%**
Total Department: 00 - UNDEFINED:	**1,370,900.00**	**1,289,762.00**	**77,500.00**	**960,000.00**	**690,000.00**	**-270,000.00**	**-28.13%**	**850,000.00**	**160,000.00**	**23.19%**
Department: 01 - MAYOR-COUNCIL										
Category: 4100 - PERSONAL SERVICES										
4120 - SAL-P.T./TEMP	50,505.00	53,580.72	22,325.30	53,600.00	56,800.00	3,200.00	5.97%	56,800.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	0.00	115.05	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
4141 - PERA	1,103.28	1,170.48	487.70	1,300.00	2,800.00	1,500.00	115.38%	2,800.00	0.00	0.00%
4142 - FICA	2,495.88	2,647.32	1,103.05	2,700.00	800.00	-1,900.00	-70.37%	800.00	0.00	0.00%
4148 - WORKERS COMP	170.00	180.00	33.35	80.00	0.00	-80.00	-100.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	**54,274.16**	**57,578.52**	**24,064.45**	**57,680.00**	**60,600.00**	**2,920.00**	**5.06%**	**60,600.00**	**0.00**	**0.00%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	2,041.41	792.58	252.83	1,030.00	1,000.00	-30.00	-2.91%	1,300.00	300.00	30.00%
Total Category: 4200 - COMMODITIES:	**2,041.41**	**792.58**	**252.83**	**1,030.00**	**1,000.00**	**-30.00**	**-2.91%**	**1,300.00**	**300.00**	**30.00%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	7,500.00	8,897.20	7,500.00	7,690.00	7,700.00	10.00	0.13%	8,000.00	300.00	3.90%
4305 - FEES FOR SERVICE	120.20	0.00	0.00	510.00	0.00	-510.00	-100.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	0.00	1,700.04	958.35	2,300.00	2,400.00	100.00	4.35%	2,500.00	100.00	4.17%
4350 - INSURANCE CHARGE	2,400.00	2,600.04	3,791.65	9,100.00	11,000.00	1,900.00	20.88%	11,600.00	600.00	5.45%
4401 - DUES & SUBS	25,689.00	47,969.00	46,809.00	44,380.00	50,250.00	5,870.00	13.23%	51,550.00	1,300.00	2.59%
4403 - TRAVEL/TRAIN/CON	60.33	6,942.00	2,566.96	12,330.00	6,250.00	-6,080.00	-49.31%	13,175.00	6,925.00	110.80%
4434 - SPECIAL EVENTS	1,946.15	1,662.12	543.61	3,080.00	1,650.00	-1,430.00	-46.43%	2,125.00	475.00	28.79%
Total Category: 4300 - CONTRACTUAL SERVICES:	**37,715.68**	**69,770.40**	**62,169.57**	**79,390.00**	**79,250.00**	**-140.00**	**-0.18%**	**88,950.00**	**9,700.00**	**12.24%**
Total Department: 01 - MAYOR-COUNCIL:	**94,031.25**	**128,141.50**	**86,486.85**	**138,100.00**	**140,850.00**	**2,750.00**	**1.99%**	**150,850.00**	**10,000.00**	**7.10%**
Department: 02 - ADMINISTRATION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	655,214.41	809,910.76	372,058.05	876,800.00	903,500.00	26,700.00	3.05%	1,122,300.00	218,800.00	24.22%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4110 - OVERTIME F. T.	569.94	447.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	15,916.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	217.96	1,894.29	3,800.00	4,800.00	1,000.00	26.32%	5,000.00	200.00	4.17%
4141 - PERA	48,189.90	59,810.96	27,194.36	65,900.00	68,700.00	2,800.00	4.25%	85,700.00	17,000.00	24.75%
4142 - FICA	45,911.94	55,675.35	26,540.81	67,100.00	70,100.00	3,000.00	4.47%	87,300.00	17,200.00	24.54%
4144 - HEALTH INSURANCE	69,000.00	85,800.00	39,000.00	93,600.00	102,700.00	9,100.00	9.72%	130,500.00	27,800.00	27.07%
4147 - UNEMPLOYMENT	5,925.81	8,080.65	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	4,600.00	5,400.00	1,583.35	3,800.00	15,500.00	11,700.00	307.89%	23,700.00	8,200.00	52.90%
Total Category: 4100 - PERSONAL SERVICES:	**845,328.80**	**1,025,342.68**	**468,270.86**	**1,111,000.00**	**1,165,300.00**	**54,300.00**	**4.89%**	**1,454,500.00**	**289,200.00**	**24.82%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	170.99	151.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	1,162.49	1,238.01	154.80	920.00	950.00	30.00	3.26%	1,000.00	50.00	5.26%
4280 - CAPITAL OUTLAY <$5,000	0.00	663.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**1,333.48**	**2,053.76**	**154.80**	**920.00**	**950.00**	**30.00**	**3.26%**	**1,000.00**	**50.00**	**5.26%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	6,150.00	397.22	0.00	11,070.00	8,975.00	-2,095.00	-18.93%	7,700.00	-1,275.00	-14.21%
4302 - LEGAL SERVICE	15,922.80	1,071.00	700.25	17,440.00	1,500.00	-15,940.00	-91.40%	20,000.00	18,500.00	1,233.33%
4305 - FEES FOR SERVICE	1,034.00	1,264.00	1,251.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	3,837.38	4,880.69	2,073.10	3,280.00	3,400.00	120.00	3.66%	3,500.00	100.00	2.94%
4321 - DATA PROCESSING	45,600.00	58,200.00	22,500.00	54,000.00	56,700.00	2,700.00	5.00%	59,500.00	2,800.00	4.94%
4340 - PRINTING	50.00	0.00	0.00	510.00	0.00	-510.00	-100.00%	0.00	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	18,500.00	20,400.00	750.00	1,800.00	1,900.00	100.00	5.56%	2,000.00	100.00	5.26%
4370 - MAINT-REPAIR/EQ	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4401 - DUES & SUBS	1,591.03	3,238.55	3,624.00	3,800.00	3,525.00	-275.00	-7.24%	4,000.00	475.00	13.48%
4403 - TRAVEL/TRAIN/CON	13,207.32	18,174.24	3,154.60	11,700.00	15,450.00	3,750.00	32.05%	15,500.00	50.00	0.32%
4434 - SPECIAL EVENTS	3,778.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**109,671.04**	**107,625.70**	**34,052.95**	**103,600.00**	**91,450.00**	**-12,150.00**	**-11.73%**	**112,200.00**	**20,750.00**	**22.69%**
Total Department: 02 - ADMINISTRATION:	**956,333.32**	**1,135,022.14**	**502,478.61**	**1,215,520.00**	**1,257,700.00**	**42,180.00**	**3.47%**	**1,567,700.00**	**310,000.00**	**24.65%**
Department: 03 - PROFESSIONAL SERVICES										
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	242,439.91	249,261.08	267,199.50	255,900.00	283,200.00	27,300.00	10.67%	300,200.00	17,000.00	6.00%
4302 - LEGAL SERVICE	293,145.20	325,555.85	111,135.25	297,600.00	393,250.00	95,650.00	32.14%	375,000.00	-18,250.00	-4.64%
Total Category: 4300 - CONTRACTUAL SERVICES:	**535,585.11**	**574,816.93**	**378,334.75**	**553,500.00**	**676,450.00**	**122,950.00**	**22.21%**	**675,200.00**	**-1,250.00**	**-0.18%**
Total Department: 03 - PROFESSIONAL SERVICES:	**535,585.11**	**574,816.93**	**378,334.75**	**553,500.00**	**676,450.00**	**122,950.00**	**22.21%**	**675,200.00**	**-1,250.00**	**-0.18%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 04 - CITY CLERK/ELECTIONS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	98,891.55	109,480.93	47,335.11	117,600.00	123,800.00	6,200.00	5.27%	129,300.00	5,500.00	4.44%
4138 - MN PAID LEAVE	0.00	28.08	244.11	500.00	600.00	100.00	20.00%	600.00	0.00	0.00%
4141 - PERA	7,994.58	8,092.51	3,550.13	8,800.00	9,400.00	600.00	6.82%	9,900.00	500.00	5.32%
4142 - FICA	7,406.25	7,511.51	3,249.87	9,000.00	9,600.00	600.00	6.67%	10,100.00	500.00	5.21%
4144 - HEALTH INSURANCE	12,000.00	13,200.00	6,000.00	14,400.00	15,800.00	1,400.00	9.72%	17,400.00	1,600.00	10.13%
4148 - WORKERS COMP	600.00	699.96	208.35	500.00	1,900.00	1,400.00	280.00%	2,700.00	800.00	42.11%
Total Category: 4100 - PERSONAL SERVICES:	**126,892.38**	**139,012.99**	**60,587.57**	**150,800.00**	**161,100.00**	**10,300.00**	**6.83%**	**170,000.00**	**8,900.00**	**5.52%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	214.70	65.10	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**214.70**	**65.10**	**0.00**	**300.00**	**0.00**	**-300.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	123,164.29	10,507.64	3,956.60	140,000.00	75,000.00	-65,000.00	-46.43%	95,000.00	20,000.00	26.67%
4302 - LEGAL SERVICE	192.00	1,142.87	0.00	10,000.00	5,000.00	-5,000.00	-50.00%	5,000.00	0.00	0.00%
4305 - FEES FOR SERVICE	319.83	66.66	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
4341 - ADVER/PUBLISH	180.44	173.91	71.91	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4370 - MAINT-REPAIR/EQ	13,716.00	15,085.00	0.00	16,000.00	16,000.00	0.00	0.00%	18,000.00	2,000.00	12.50%
4401 - DUES & SUBS	0.00	50.00	0.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	1,676.86	1,579.46	35.00	2,800.00	1,000.00	-1,800.00	-64.29%	2,900.00	1,900.00	190.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**139,249.42**	**28,605.54**	**4,063.51**	**170,200.00**	**98,400.00**	**-71,800.00**	**-42.19%**	**122,300.00**	**23,900.00**	**24.29%**
Total Department: 04 - CITY CLERK/ELECTIONS:	**266,356.50**	**167,683.63**	**64,651.08**	**321,300.00**	**259,500.00**	**-61,800.00**	**-19.23%**	**292,300.00**	**32,800.00**	**12.64%**
Department: 05 - FINANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	459,231.64	518,306.14	231,378.52	561,000.00	665,400.00	104,400.00	18.61%	687,900.00	22,500.00	3.38%
4115 - REGULAR-P/T REG STATUS	0.00	27,039.84	14,778.06	36,300.00	38,100.00	1,800.00	4.96%	39,700.00	1,600.00	4.20%
4120 - SAL-P.T./TEMP	22,639.37	6,005.89	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	147.72	1,271.08	2,700.00	3,100.00	400.00	14.81%	3,300.00	200.00	6.45%
4141 - PERA	34,586.43	41,259.24	18,401.23	44,900.00	53,400.00	8,500.00	18.93%	55,500.00	2,100.00	3.93%
4142 - FICA	33,916.37	39,006.06	17,341.80	45,700.00	54,400.00	8,700.00	19.04%	56,500.00	2,100.00	3.86%
4144 - HEALTH INSURANCE	60,000.00	66,000.00	30,000.00	72,000.00	79,000.00	7,000.00	9.72%	87,000.00	8,000.00	10.13%
4148 - WORKERS COMP	3,100.00	3,500.04	1,125.00	2,700.00	10,000.00	7,300.00	270.37%	14,700.00	4,700.00	47.00%
Total Category: 4100 - PERSONAL SERVICES:	**613,473.81**	**701,264.93**	**314,295.69**	**765,300.00**	**903,400.00**	**138,100.00**	**18.05%**	**944,600.00**	**41,200.00**	**4.56%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	151.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	28.49	873.94	52.79	500.00	600.00	100.00	20.00%	600.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4280 - CAPITAL OUTLAY <$5,000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,600.00	100.00	6.67%
Total Category: 4200 - COMMODITIES:	**28.49**	**1,025.93**	**52.79**	**2,000.00**	**2,100.00**	**100.00**	**5.00%**	**2,200.00**	**100.00**	**4.76%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	48,991.99	18,883.48	26,166.66	28,000.00	28,000.00	0.00	0.00%	28,800.00	800.00	2.86%
4305 - FEES FOR SERVICE	510.90	475.00	475.00	600.00	600.00	0.00	0.00%	640.00	40.00	6.67%
4310 - COMMUNICATION	796.50	1,084.50	436.50	2,700.00	2,700.00	0.00	0.00%	2,800.00	100.00	3.70%
4321 - DATA PROCESSING	36,000.00	42,800.04	17,458.35	41,900.00	44,000.00	2,100.00	5.01%	46,200.00	2,200.00	5.00%
4340 - PRINTING	2,224.68	1,093.95	621.06	1,600.00	1,600.00	0.00	0.00%	1,700.00	100.00	6.25%
4341 - ADVER/PUBLISH	1,467.40	1,451.27	0.00	1,000.00	1,700.00	700.00	70.00%	1,800.00	100.00	5.88%
4350 - INSURANCE CHARGE	0.00	0.00	333.35	800.00	900.00	100.00	12.50%	900.00	0.00	0.00%
4401 - DUES & SUBS	830.00	2,776.50	320.00	800.00	500.00	-300.00	-37.50%	800.00	300.00	60.00%
4403 - TRAVEL/TRAIN/CON	840.00	2,513.75	415.00	8,700.00	9,000.00	300.00	3.45%	9,400.00	400.00	4.44%
Total Category: 4300 - CONTRACTUAL SERVICES:	**91,661.47**	**71,078.49**	**46,225.92**	**86,100.00**	**89,000.00**	**2,900.00**	**3.37%**	**93,040.00**	**4,040.00**	**4.54%**
Total Department: 05 - FINANCE:	**705,163.77**	**773,369.35**	**360,574.40**	**853,400.00**	**994,500.00**	**141,100.00**	**16.53%**	**1,039,840.00**	**45,340.00**	**4.56%**
Department: 08 - COMMUNITY & EMPLOYEE PROG										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	3,300.00	5,550.00	1,450.00	10,100.00	6,900.00	-3,200.00	-31.68%	11,000.00	4,100.00	59.42%
4120 - SAL-P.T./TEMP	1,450.00	2,300.00	900.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4142 - FICA	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	800.00	300.00	60.00%
Total Category: 4100 - PERSONAL SERVICES:	**4,750.00**	**7,850.00**	**2,350.00**	**10,100.00**	**7,400.00**	**-2,700.00**	**-26.73%**	**11,800.00**	**4,400.00**	**59.46%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	4,592.08	5,235.28	4,100.93	5,230.00	5,400.00	170.00	3.25%	5,500.00	100.00	1.85%
4280 - CAPITAL OUTLAY <$5,000	0.00	0.00	0.00	34,000.00	0.00	-34,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**4,592.08**	**5,235.28**	**4,100.93**	**39,230.00**	**5,400.00**	**-33,830.00**	**-86.24%**	**5,500.00**	**100.00**	**1.85%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	51,512.00	29,300.00	25,150.00	30,000.00	0.00	-30,000.00	-100.00%	30,000.00	30,000.00	0.00%
4305 - FEES FOR SERVICE	50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4311 - POSTAGE	35,029.68	39,897.25	13,299.60	38,130.00	39,250.00	1,120.00	2.94%	40,500.00	1,250.00	3.18%
4340 - PRINTING	35,989.77	38,708.96	15,673.00	47,360.00	48,800.00	1,440.00	3.04%	50,200.00	1,400.00	2.87%
4375 - CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4401 - DUES & SUBS	5,573.08	5,604.58	2,122.92	6,200.00	1,585.00	-4,615.00	-74.44%	2,000.00	415.00	26.18%
4403 - TRAVEL/TRAIN/CON	6,575.89	17,746.29	5,938.65	29,630.00	17,450.00	-12,180.00	-41.11%	18,700.00	1,250.00	7.16%
4434 - SPECIAL EVENTS	48,861.42	53,950.55	15,051.58	28,800.00	30,375.00	1,575.00	5.47%	32,300.00	1,925.00	6.34%
Total Category: 4300 - CONTRACTUAL SERVICES:	**183,591.84**	**185,207.63**	**77,235.75**	**180,120.00**	**137,460.00**	**-42,660.00**	**-23.68%**	**173,700.00**	**36,240.00**	**26.36%**
Total Department: 08 - COMMUNITY & EMPLOYEE PROG:	**192,933.92**	**198,292.91**	**83,686.68**	**229,450.00**	**150,260.00**	**-79,190.00**	**-34.51%**	**191,000.00**	**40,740.00**	**27.11%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 09 - CITY HALL BUILDINGS										
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	6,612.25	4,327.50	2,677.32	7,010.00	7,500.00	490.00	6.99%	8,000.00	500.00	6.67%
4210 - OP SUPPLY-OTHER	1,719.92	1,127.51	1,026.83	2,670.00	2,700.00	30.00	1.12%	2,900.00	200.00	7.41%
4211 - MOTOR FUELS	4,209.06	1,490.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4270 - OP SUP-VEH/EQ-NON- STOCK	740.68	2,443.40	231.71	780.00	800.00	20.00	2.56%	800.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	9,050.92	9,548.21	2,994.92	9,000.00	9,780.00	780.00	8.67%	10,000.00	220.00	2.25%
Total Category: 4200 - COMMODITIES:	**22,332.83**	**18,936.70**	**6,930.78**	**19,460.00**	**20,780.00**	**1,320.00**	**6.78%**	**21,700.00**	**920.00**	**4.43%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	0.00	1,204.38	0.00	10,000.00	0.00	-10,000.00	-100.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	30,036.49	30,123.14	9,655.69	31,000.00	31,200.00	200.00	0.65%	32,860.00	1,660.00	5.32%
4311 - POSTAGE	15,500.00	20,500.00	5,500.00	14,300.00	16,000.00	1,700.00	11.89%	17,000.00	1,000.00	6.25%
4321 - DATA PROCESSING	30,600.00	28,200.00	3,916.65	9,400.00	9,900.00	500.00	5.32%	10,400.00	500.00	5.05%
4340 - PRINTING	0.00	758.00	0.00	510.00	0.00	-510.00	-100.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	68,000.00	74,799.96	15,000.00	36,000.00	38,700.00	2,700.00	7.50%	40,600.00	1,900.00	4.91%
4360 - UTILITIES	100,121.59	131,674.52	47,015.19	139,360.00	145,000.00	5,640.00	4.05%	148,000.00	3,000.00	2.07%
4370 - MAINT-REPAIR/EQ	4,778.84	4,051.52	3,303.04	4,700.00	4,800.00	100.00	2.13%	5,000.00	200.00	4.17%
4371 - MAINT-REPAIR/OTH	0.00	14,877.63	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4372 - MAINT-REPAIR/BLD	50,972.45	49,189.54	29,761.03	46,500.00	55,700.00	9,200.00	19.78%	55,700.00	0.00	0.00%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	120,000.00	133,100.04	44,291.65	106,300.00	118,000.00	11,700.00	11.01%	123,900.00	5,900.00	5.00%
4375 - CHARGE-FLEET MNT	23.32	0.00	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
4380 - RENTAL/LEASE	19,135.53	19,170.41	6,547.34	18,660.00	20,000.00	1,340.00	7.18%	21,000.00	1,000.00	5.00%
4401 - DUES & SUBS	0.00	0.00	125.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4405 - CLEAN/WASTE REMV	73,592.02	77,107.39	32,778.93	83,660.00	86,200.00	2,540.00	3.04%	88,340.00	2,140.00	2.48%
Total Category: 4300 - CONTRACTUAL SERVICES:	**512,760.24**	**584,756.53**	**197,894.52**	**500,490.00**	**525,600.00**	**25,110.00**	**5.02%**	**542,910.00**	**17,310.00**	**3.29%**
Total Department: 09 - CITY HALL BUILDINGS:	**535,093.07**	**603,693.23**	**204,825.30**	**519,950.00**	**546,380.00**	**26,430.00**	**5.08%**	**564,610.00**	**18,230.00**	**3.34%**
Department: 10 - PLANNING & ZONING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	372,494.49	419,798.08	191,230.85	469,850.00	485,500.00	15,650.00	3.33%	506,300.00	20,800.00	4.28%
4110 - OVERTIME F. T.	3,516.30	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
4120 - SAL-P.T./TEMP	2,934.40	6,670.97	7,722.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	117.77	1,025.57	2,100.00	2,100.00	0.00	0.00%	2,300.00	200.00	9.52%
4141 - PERA	26,749.92	31,492.84	14,565.00	35,500.00	37,200.00	1,700.00	4.79%	39,100.00	1,900.00	5.11%
4142 - FICA	27,256.35	31,087.92	14,457.58	36,200.00	37,900.00	1,700.00	4.70%	39,700.00	1,800.00	4.75%
4144 - HEALTH INSURANCE	54,000.00	59,400.00	27,000.00	64,800.00	71,100.00	6,300.00	9.72%	78,300.00	7,200.00	10.13%
4148 - WORKERS COMP	3,100.00	3,200.04	1,041.65	2,500.00	6,800.00	4,300.00	172.00%	10,200.00	3,400.00	50.00%
Total Category: 4100 - PERSONAL SERVICES:	**490,051.46**	**551,767.62**	**257,043.24**	**615,950.00**	**645,600.00**	**29,650.00**	**4.81%**	**681,100.00**	**35,500.00**	**5.50%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	204.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	26.00	5,596.00	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
4217 - CLOTHING/UNIFORM	0.00	0.00	60.00	250.00	400.00	150.00	60.00%	300.00	-100.00	-25.00%
4280 - CAPITAL OUTLAY <$5,000	585.71	701.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**611.71**	**6,502.42**	**60.00**	**350.00**	**500.00**	**150.00**	**42.86%**	**410.00**	**-90.00**	**-18.00%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	13,294.43	21,270.30	692.50	4,000.00	4,000.00	0.00	0.00%	4,240.00	240.00	6.00%
4301 - ENGINEERING SVS	730.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00%	30,000.00	10,000.00	50.00%
4305 - FEES FOR SERVICE	150.61	1,632.00	802.00	2,000.00	2,000.00	0.00	0.00%	2,100.00	100.00	5.00%
4310 - COMMUNICATION	1,611.00	2,083.50	873.00	2,350.00	2,300.00	-50.00	-2.13%	2,490.00	190.00	8.26%
4321 - DATA PROCESSING	35,400.00	36,399.96	11,750.00	28,200.00	29,600.00	1,400.00	4.96%	31,100.00	1,500.00	5.07%
4340 - PRINTING	407.00	97.64	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
4341 - ADVER/PUBLISH	972.92	1,766.81	490.68	1,900.00	2,000.00	100.00	5.26%	2,010.00	10.00	0.50%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	14,000.00	33,600.00	38,300.00	4,700.00	13.99%	40,200.00	1,900.00	4.96%
4401 - DUES & SUBS	1,475.93	969.00	693.40	1,400.00	1,500.00	100.00	7.14%	1,480.00	-20.00	-1.33%
4403 - TRAVEL/TRAIN/CON	5,965.20	2,631.50	2,772.00	5,000.00	5,100.00	100.00	2.00%	5,300.00	200.00	3.92%
4434 - SPECIAL EVENTS	680.70	310.51	310.37	1,250.00	1,300.00	50.00	4.00%	1,320.00	20.00	1.54%
Total Category: 4300 - CONTRACTUAL SERVICES:	**62,387.79**	**69,061.18**	**32,383.95**	**99,800.00**	**106,200.00**	**6,400.00**	**6.41%**	**120,350.00**	**14,150.00**	**13.32%**
Total Department: 10 - PLANNING & ZONING:	**553,050.96**	**627,331.22**	**289,487.19**	**716,100.00**	**752,300.00**	**36,200.00**	**5.06%**	**801,860.00**	**49,560.00**	**6.59%**
Department: 13 - PROTECTIVE INSPECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	714,413.53	790,990.57	371,459.53	935,150.00	1,066,300.00	131,150.00	14.02%	1,110,900.00	44,600.00	4.18%
4110 - OVERTIME F. T.	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	17,406.33	44,000.00	42,800.00	-1,200.00	-2.73%	44,600.00	1,800.00	4.21%
4120 - SAL-P.T./TEMP	61,151.84	74,824.69	9,905.71	66,100.00	34,100.00	-32,000.00	-48.41%	35,400.00	1,300.00	3.81%
4138 - MN PAID LEAVE	0.00	232.16	2,059.70	4,500.00	4,700.00	200.00	4.44%	5,000.00	300.00	6.38%
4141 - PERA	54,979.48	63,005.27	29,451.25	73,900.00	81,300.00	7,400.00	10.01%	84,700.00	3,400.00	4.18%
4142 - FICA	54,613.87	62,073.31	28,464.88	80,300.00	82,900.00	2,600.00	3.24%	86,500.00	3,600.00	4.34%
4144 - HEALTH INSURANCE	90,000.00	99,000.00	51,000.00	122,400.00	134,300.00	11,900.00	9.72%	147,900.00	13,600.00	10.13%
4148 - WORKERS COMP	6,000.00	6,399.96	2,875.00	6,900.00	16,700.00	9,800.00	142.03%	23,200.00	6,500.00	38.92%
Total Category: 4100 - PERSONAL SERVICES:	**981,158.72**	**1,096,525.96**	**512,622.40**	**1,338,250.00**	**1,468,100.00**	**129,850.00**	**9.70%**	**1,543,400.00**	**75,300.00**	**5.13%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	37.05	214.49	32.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	497.15	1,035.44	426.01	1,000.00	3,300.00	2,300.00	230.00%	3,300.00	0.00	0.00%
4211 - MOTOR FUELS	6,541.36	6,654.58	2,792.20	8,970.00	8,390.00	-580.00	-6.47%	8,720.00	330.00	3.93%
4217 - CLOTHING/UNIFORM	167.00	1,177.95	274.00	800.00	1,600.00	800.00	100.00%	1,600.00	0.00	0.00%
4231 - SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4280 - CAPITAL OUTLAY <$5,000	595.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**7,838.04**	**9,082.46**	**3,525.18**	**10,770.00**	**13,290.00**	**2,520.00**	**23.40%**	**13,620.00**	**330.00**	**2.48%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	175,418.42	137,816.89	59,628.83	182,250.00	172,000.00	-10,250.00	-5.62%	179,000.00	7,000.00	4.07%
4302 - LEGAL SERVICE	0.00	5,140.00	3,377.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	392.90	11,048.09	62,206.33	15,400.00	400.00	-15,000.00	-97.40%	400.00	0.00	0.00%
4309 - CREDIT CARD FEES	265,201.73	402,095.54	92,457.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	4,557.03	4,422.79	2,000.09	5,800.00	5,000.00	-800.00	-13.79%	5,500.00	500.00	10.00%
4321 - DATA PROCESSING	96,500.00	115,100.04	47,625.00	114,300.00	120,000.00	5,700.00	4.99%	126,000.00	6,000.00	5.00%
4340 - PRINTING	100.00	1,382.44	347.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
4341 - ADVER/PUBLISH	86.32	288.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,200.00	1,299.96	1,750.00	4,200.00	6,000.00	1,800.00	42.86%	6,300.00	300.00	5.00%
4370 - MAINT-REPAIR/EQ	0.00	127.83	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	25,190.14	20,515.30	7,408.69	23,000.00	25,300.00	2,300.00	10.00%	26,570.00	1,270.00	5.02%
4401 - DUES & SUBS	827.38	2,544.55	2,707.50	4,400.00	4,650.00	250.00	5.68%	2,800.00	-1,850.00	-39.78%
4403 - TRAVEL/TRAIN/CON	5,900.38	4,014.46	5,764.38	5,000.00	10,000.00	5,000.00	100.00%	10,000.00	0.00	0.00%
4434 - SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	141.75	0.00	170.00	150.00	150.00	0.00	0.00%	200.00	50.00	33.33%
Total Category: 4300 - CONTRACTUAL SERVICES:	**575,516.05**	**705,796.09**	**285,442.20**	**355,600.00**	**344,600.00**	**-11,000.00**	**-3.09%**	**357,870.00**	**13,270.00**	**3.85%**
Total Department: 13 - PROTECTIVE INSPECTION:	**1,564,512.81**	**1,811,404.51**	**801,589.78**	**1,704,620.00**	**1,825,990.00**	**121,370.00**	**7.12%**	**1,914,890.00**	**88,900.00**	**4.87%**
Department: 14 - ENGINEERING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	429,240.08	449,154.18	225,240.74	600,500.00	589,800.00	-10,700.00	-1.78%	613,000.00	23,200.00	3.93%
4120 - SAL-P.T./TEMP	0.00	0.00	0.00	8,400.00	8,800.00	400.00	4.76%	9,200.00	400.00	4.55%
4138 - MN PAID LEAVE	0.00	169.85	1,162.57	2,800.00	2,700.00	-100.00	-3.57%	2,700.00	0.00	0.00%
4141 - PERA	31,326.52	32,493.79	15,796.48	45,000.00	45,500.00	500.00	1.11%	47,500.00	2,000.00	4.40%
4142 - FICA	29,983.96	33,235.17	16,887.29	46,500.00	46,300.00	-200.00	-0.43%	48,500.00	2,200.00	4.75%
4144 - HEALTH INSURANCE	43,800.00	48,200.04	27,875.00	66,900.00	73,600.00	6,700.00	10.01%	80,900.00	7,300.00	9.92%
4148 - WORKERS COMP	2,900.00	3,200.04	1,166.65	2,800.00	8,500.00	5,700.00	203.57%	12,700.00	4,200.00	49.41%
Total Category: 4100 - PERSONAL SERVICES:	**537,250.56**	**566,453.07**	**288,128.73**	**772,900.00**	**775,200.00**	**2,300.00**	**0.30%**	**814,500.00**	**39,300.00**	**5.07%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	55.00	563.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	194.37	335.02	62.42	0.00	1,000.00	1,000.00	0.00%	1,030.00	30.00	3.00%
4211 - MOTOR FUELS	1,102.62	1,264.71	532.86	2,410.00	1,720.00	-690.00	-28.63%	1,790.00	70.00	4.07%
4217 - CLOTHING/UNIFORM	116.68	0.00	0.00	270.00	350.00	80.00	29.63%	360.00	10.00	2.86%
Total Category: 4200 - COMMODITIES:	**1,468.67**	**2,163.59**	**595.28**	**2,680.00**	**3,070.00**	**390.00**	**14.55%**	**3,180.00**	**110.00**	**3.58%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4301 - ENGINEERING SVS	74,144.75	223,307.69	48,594.00	41,250.00	37,900.00	-3,350.00	-8.12%	39,040.00	1,140.00	3.01%
4305 - FEES FOR SERVICE	98.60	10.59	10.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	2,505.24	2,634.54	1,409.80	2,410.00	3,780.00	1,370.00	56.85%	3,890.00	110.00	2.91%
4311 - POSTAGE	0.00	0.00	6.08	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	32,700.00	41,900.04	15,583.35	37,400.00	39,300.00	1,900.00	5.08%	41,300.00	2,000.00	5.09%
4350 - INSURANCE CHARGE	0.00	0.00	1,250.00	3,000.00	1,800.00	-1,200.00	-40.00%	1,900.00	100.00	5.56%
4375 - CHARGE-FLEET MNT	1,530.03	3,867.99	2,953.98	2,100.00	2,300.00	200.00	9.52%	2,420.00	120.00	5.22%
4401 - DUES & SUBS	944.50	1,012.50	122.50	2,400.00	1,800.00	-600.00	-25.00%	2,650.00	850.00	47.22%
4403 - TRAVEL/TRAIN/CON	5,817.42	6,356.57	899.00	7,520.00	9,370.00	1,850.00	24.60%	10,890.00	1,520.00	16.22%
4449 - OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**117,851.29**	**279,089.92**	**70,893.05**	**96,080.00**	**96,250.00**	**170.00**	**0.18%**	**102,090.00**	**5,840.00**	**6.07%**
Total Department: 14 - ENGINEERING:	**656,570.52**	**847,706.58**	**359,617.06**	**871,660.00**	**874,520.00**	**2,860.00**	**0.33%**	**919,770.00**	**45,250.00**	**5.17%**
Department: 15 - EMERGENCY PREPAREDNESS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	123,033.45	29,996.85	12,183.24	42,800.00	44,500.00	1,700.00	3.97%	46,700.00	2,200.00	4.94%
4110 - OVERTIME F. T.	38,500.13	2,164.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	8.37	61.16	300.00	200.00	-100.00	-33.33%	200.00	0.00	0.00%
4141 - PERA	13,552.69	5,476.41	2,096.39	7,500.00	8,000.00	500.00	6.67%	8,300.00	300.00	3.75%
4142 - FICA	10,223.05	543.77	167.90	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
4144 - HEALTH INSURANCE	3,000.00	3,300.00	1,500.00	3,600.00	4,000.00	400.00	11.11%	4,300.00	300.00	7.50%
4148 - WORKERS COMP	3,300.00	3,399.96	1,458.35	3,500.00	1,700.00	-1,800.00	-51.43%	1,900.00	200.00	11.76%
Total Category: 4100 - PERSONAL SERVICES:	**191,609.32**	**44,889.39**	**17,467.04**	**58,400.00**	**59,100.00**	**700.00**	**1.20%**	**62,100.00**	**3,000.00**	**5.08%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	13,602.76	3,453.20	2,624.94	100.00	100.00	0.00	0.00%	1,600.00	1,500.00	1,500.00%
4211 - MOTOR FUELS	355.44	347.98	0.00	440.00	430.00	-10.00	-2.27%	450.00	20.00	4.65%
Total Category: 4200 - COMMODITIES:	**13,958.20**	**3,801.18**	**2,624.94**	**540.00**	**530.00**	**-10.00**	**-1.85%**	**2,050.00**	**1,520.00**	**286.79%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	900.00	945.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4301 - ENGINEERING SVS	886.39	0.00	426.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	8,624.69	0.00	1,540.00	4,820.00	4,960.00	140.00	2.90%	5,170.00	210.00	4.23%
4310 - COMMUNICATION	2,443.46	3,773.09	1,443.17	3,920.00	4,030.00	110.00	2.81%	4,160.00	130.00	3.23%
4350 - INSURANCE CHARGE	0.00	0.00	625.00	1,500.00	1,600.00	100.00	6.67%	1,700.00	100.00	6.25%
4360 - UTILITIES	537.98	728.99	271.38	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
4370 - MAINT-REPAIR/EQ	1,425.00	1,180.36	2,081.86	9,910.00	10,200.00	290.00	2.93%	25,500.00	15,300.00	150.00%
4375 - CHARGE-FLEET MNT	2,292.88	11,836.52	595.19	8,400.00	9,200.00	800.00	9.52%	9,660.00	460.00	5.00%
4401 - DUES & SUBS	449.00	449.00	199.00	460.00	470.00	10.00	2.17%	490.00	20.00	4.26%
4403 - TRAVEL/TRAIN/CON	1,613.26	3,544.55	941.20	2,070.00	2,130.00	60.00	2.90%	2,190.00	60.00	2.82%

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4449 - OTHER CONTRACT	6,083.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**25,256.16**	**22,457.51**	**8,122.80**	**32,170.00**	**33,710.00**	**1,540.00**	**4.79%**	**50,030.00**	**16,320.00**	**48.41%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	65,911.82	86,922.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**65,911.82**	**86,922.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 15 - EMERGENCY PREPAREDNESS:	**296,735.50**	**158,070.08**	**28,214.78**	**91,110.00**	**93,340.00**	**2,230.00**	**2.45%**	**114,180.00**	**20,840.00**	**22.33%**
Department: 21 - POLICE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	5,703,981.04	6,561,480.02	2,795,147.29	7,118,600.00	7,281,700.00	163,100.00	2.29%	7,789,600.00	507,900.00	6.98%
4110 - OVERTIME F. T.	346,595.03	373,828.52	114,980.57	265,200.00	273,200.00	8,000.00	3.02%	284,100.00	10,900.00	3.99%
4115 - REGULAR-P/T REG STATUS	35,523.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	185,013.70	156,545.12	86,244.19	202,400.00	208,400.00	6,000.00	2.96%	216,900.00	8,500.00	4.08%
4121 - O.T. - P.T./TEMP	1,267.97	5,233.28	1,391.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	1,721.07	15,329.67	33,300.00	35,600.00	2,300.00	6.91%	37,200.00	1,600.00	4.49%
4141 - PERA	1,010,991.16	1,162,743.36	485,407.84	1,250,200.00	1,321,000.00	70,800.00	5.66%	1,396,700.00	75,700.00	5.73%
4142 - FICA	130,281.40	149,371.07	60,889.12	164,600.00	171,100.00	6,500.00	3.95%	179,900.00	8,800.00	5.14%
4144 - HEALTH INSURANCE	634,800.00	726,900.00	330,375.00	792,900.00	883,400.00	90,500.00	11.41%	990,100.00	106,700.00	12.08%
4148 - WORKERS COMP	473,400.00	550,299.96	232,041.65	556,900.00	483,400.00	-73,500.00	-13.20%	600,600.00	117,200.00	24.24%
Total Category: 4100 - PERSONAL SERVICES:	**8,521,854.03**	**9,688,122.40**	**4,121,806.60**	**10,384,100.00**	**10,657,800.00**	**273,700.00**	**2.64%**	**11,495,100.00**	**837,300.00**	**7.86%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	3,482.26	3,858.08	709.00	5,040.00	5,190.00	150.00	2.98%	5,340.00	150.00	2.89%
4210 - OP SUPPLY-OTHER	60,713.51	61,762.25	51,860.76	84,120.00	101,270.00	17,150.00	20.39%	104,300.00	3,030.00	2.99%
4211 - MOTOR FUELS	106,566.59	115,440.13	53,378.54	138,660.00	141,940.00	3,280.00	2.37%	147,610.00	5,670.00	3.99%
4217 - CLOTHING/UNIFORM	96,470.30	104,100.99	49,439.40	95,300.00	106,960.00	11,660.00	12.24%	110,470.00	3,510.00	3.28%
4270 - OP SUP-VEH/EQ-NON- STOCK	0.00	0.00	22.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	2,961.85	1,028.85	0.00	3,170.00	3,260.00	90.00	2.84%	3,360.00	100.00	3.07%
4280 - CAPITAL OUTLAY <$5,000	34,156.36	3,196.00	8,149.26	26,880.00	27,670.00	790.00	2.94%	28,490.00	820.00	2.96%
Total Category: 4200 - COMMODITIES:	**304,350.87**	**289,386.30**	**163,559.93**	**353,170.00**	**386,290.00**	**33,120.00**	**9.38%**	**399,570.00**	**13,280.00**	**3.44%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	34,988.82	40,605.10	11,993.14	33,960.00	34,520.00	560.00	1.65%	36,000.00	1,480.00	4.29%
4302 - LEGAL SERVICE	2,415.41	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	25,736.31	22,499.65	58,186.56	64,890.00	65,740.00	850.00	1.31%	66,620.00	880.00	1.34%
4309 - CREDIT CARD FEES	4,749.99	2,753.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	82,928.16	91,850.96	31,586.28	85,220.00	87,570.00	2,350.00	2.76%	90,330.00	2,760.00	3.15%
4311 - POSTAGE	247.97	327.64	18.30	440.00	450.00	10.00	2.27%	470.00	20.00	4.44%
4321 - DATA PROCESSING	599,165.49	614,460.00	297,208.24	708,600.00	748,700.00	40,100.00	5.66%	786,100.00	37,400.00	5.00%
4340 - PRINTING	1,110.57	743.60	386.05	1,340.00	1,380.00	40.00	2.99%	1,420.00	40.00	2.90%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4350 - INSURANCE CHARGE	76,400.00	84,000.00	66,125.00	158,700.00	163,500.00	4,800.00	3.02%	171,700.00	8,200.00	5.02%
4370 - MAINT-REPAIR/EQ	11,227.02	29,267.99	23,109.41	31,030.00	31,940.00	910.00	2.93%	32,890.00	950.00	2.97%
4372 - MAINT-REPAIR/BLD	8,017.00	8,557.00	8,203.52	9,400.00	9,680.00	280.00	2.98%	9,960.00	280.00	2.89%
4375 - CHARGE-FLEET MNT	146,251.82	187,223.73	101,576.54	172,130.00	209,300.00	37,170.00	21.59%	219,770.00	10,470.00	5.00%
4380 - RENTAL/LEASE	8,198.41	51,381.82	44,550.16	50,720.00	51,120.00	400.00	0.79%	53,760.00	2,640.00	5.16%
4401 - DUES & SUBS	3,694.61	4,231.48	1,457.09	4,250.00	4,370.00	120.00	2.82%	4,500.00	130.00	2.97%
4403 - TRAVEL/TRAIN/CON	149,417.39	144,644.57	45,978.55	186,040.00	69,100.00	-116,940.00	-62.86%	81,800.00	12,700.00	18.38%
4404 - HERO CENTER CONTRIB. FOR TRAINING	0.00	0.00	0.00	0.00	99,000.00	99,000.00	0.00%	113,000.00	14,000.00	14.14%
4405 - CLEAN/WASTE REMV	1,953.10	386.43	248.96	1,900.00	1,960.00	60.00	3.16%	2,010.00	50.00	2.55%
4434 - SPECIAL EVENTS	13,505.75	14,470.76	19,567.31	22,950.00	23,640.00	690.00	3.01%	24,350.00	710.00	3.00%
4449 - OTHER CONTRACT	2,707.53	5,372.93	1,892.22	5,740.00	6,030.00	290.00	5.05%	6,080.00	50.00	0.83%
Total Category: 4300 - CONTRACTUAL SERVICES:	**1,172,715.35**	**1,302,777.03**	**712,087.33**	**1,537,310.00**	**1,608,000.00**	**70,690.00**	**4.60%**	**1,700,760.00**	**92,760.00**	**5.77%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	25,750.74	0.00	0.00	0.00	0.00	0.00%	11,000.00	11,000.00	0.00%
4540 - OTHER CAP OUTLAY	129,139.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**129,139.20**	**25,750.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**11,000.00**	**11,000.00**	**0.00%**
Total Department: 21 - POLICE PROTECTION:	**10,128,059.45**	**11,306,036.47**	**4,997,453.86**	**12,274,580.00**	**12,652,090.00**	**377,510.00**	**3.08%**	**13,606,430.00**	**954,340.00**	**7.54%**
Department: 23 - ANIMAL CONTROL										
Category: 4100 - PERSONAL SERVICES										
4120 - SAL-P.T./TEMP	15,450.00	15,900.00	0.00	16,900.00	17,400.00	500.00	2.96%	18,000.00	600.00	3.45%
4141 - PERA	0.00	1,200.00	0.00	1,300.00	1,300.00	0.00	0.00%	1,300.00	0.00	0.00%
4142 - FICA	1,140.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00%	1,300.00	0.00	0.00%
4148 - WORKERS COMP	120.00	120.00	50.00	120.00	100.00	-20.00	-16.67%	100.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:	**16,710.00**	**17,220.00**	**50.00**	**19,620.00**	**20,100.00**	**480.00**	**2.45%**	**20,700.00**	**600.00**	**2.99%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	0.00	0.00	210.00	220.00	10.00	4.76%	220.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	614.64	91.49	0.00	1,120.00	1,150.00	30.00	2.68%	1,190.00	40.00	3.48%
4211 - MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4217 - CLOTHING/UNIFORM	1,034.31	2,003.11	1,756.71	3,590.00	3,700.00	110.00	3.06%	3,800.00	100.00	2.70%
Total Category: 4200 - COMMODITIES:	**1,648.95**	**2,094.60**	**1,756.71**	**4,920.00**	**5,070.00**	**150.00**	**3.05%**	**5,210.00**	**140.00**	**2.76%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	0.00	0.00	0.00	340.00	0.00	-340.00	-100.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	7,217.00	7,509.00	3,100.00	7,950.00	8,500.00	550.00	6.92%	8,790.00	290.00	3.41%
4340 - PRINTING	0.00	0.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**7,217.00**	**7,509.00**	**3,100.00**	**8,510.00**	**8,730.00**	**220.00**	**2.59%**	**9,020.00**	**290.00**	**3.32%**
Total Department: 23 - ANIMAL CONTROL:	**25,575.95**	**26,823.60**	**4,906.71**	**33,050.00**	**33,900.00**	**850.00**	**2.57%**	**34,930.00**	**1,030.00**	**3.04%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 26 - FIRE PROTECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	611,427.16	1,007,726.49	488,015.61	1,167,600.00	1,983,700.00	816,100.00	69.90%	2,113,600.00	129,900.00	6.55%
4110 - OVERTIME F. T.	81,575.41	140,321.53	51,984.52	90,000.00	36,100.00	-53,900.00	-59.89%	37,500.00	1,400.00	3.88%
4120 - SAL-P.T./TEMP	64,422.41	32,802.76	12,875.87	61,000.00	31,000.00	-30,000.00	-49.18%	32,200.00	1,200.00	3.87%
4121 - O.T. - P.T./TEMP	8,704.32	5,075.57	1,755.43	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	350.75	2,852.36	5,500.00	9,500.00	4,000.00	72.73%	10,400.00	900.00	9.47%
4141 - PERA	105,728.15	190,843.95	93,610.59	219,000.00	354,600.00	135,600.00	61.92%	380,200.00	25,600.00	7.22%
4142 - FICA	22,508.84	23,742.12	10,248.83	36,600.00	33,800.00	-2,800.00	-7.65%	35,500.00	1,700.00	5.03%
4144 - HEALTH INSURANCE	84,450.00	142,500.00	52,625.00	126,300.00	270,700.00	144,400.00	114.33%	299,100.00	28,400.00	10.49%
4147 - UNEMPLOYMENT	1,328.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	73,475.00	102,699.96	41,541.65	103,000.00	109,900.00	6,900.00	6.70%	134,500.00	24,600.00	22.38%
Total Category: 4100 - PERSONAL SERVICES:	**1,053,620.09**	**1,646,063.13**	**755,509.86**	**1,809,000.00**	**2,829,300.00**	**1,020,300.00**	**56.40%**	**3,043,000.00**	**213,700.00**	**7.55%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	795.76	400.98	537.29	850.00	870.00	20.00	2.35%	900.00	30.00	3.45%
4210 - OP SUPPLY-OTHER	23,019.92	9,590.28	2,106.84	10,980.00	11,300.00	320.00	2.91%	11,640.00	340.00	3.01%
4211 - MOTOR FUELS	13,998.90	14,595.11	6,472.35	16,370.00	17,050.00	680.00	4.15%	17,730.00	680.00	3.99%
4217 - CLOTHING/UNIFORM	64,555.85	68,641.64	40,900.99	61,410.00	93,250.00	31,840.00	51.85%	66,050.00	-27,200.00	-29.17%
4270 - OP SUP-VEH/EQ-NON- STOCK	2,367.92	9,589.23	1,744.04	5,830.00	6,000.00	170.00	2.92%	6,180.00	180.00	3.00%
4272 - OP SUP-BUILDINGS	5,195.29	5,126.71	2,732.34	4,040.00	4,160.00	120.00	2.97%	4,280.00	120.00	2.88%
4280 - CAPITAL OUTLAY <$5,000	21,299.14	36,128.29	11,508.28	11,190.00	41,520.00	30,330.00	271.05%	41,860.00	340.00	0.82%
Total Category: 4200 - COMMODITIES:	**131,232.78**	**144,072.24**	**66,002.13**	**110,670.00**	**174,150.00**	**63,480.00**	**57.36%**	**148,640.00**	**-25,510.00**	**-14.65%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	19,149.00	66,229.83	5,267.50	27,340.00	29,600.00	2,260.00	8.27%	28,980.00	-620.00	-2.09%
4301 - ENGINEERING SVS	0.00	7,615.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	26,117.36	24,773.32	8,229.45	26,200.00	26,970.00	770.00	2.94%	27,770.00	800.00	2.97%
4310 - COMMUNICATION	18,347.06	24,470.21	7,737.05	31,350.00	30,000.00	-1,350.00	-4.31%	33,230.00	3,230.00	10.77%
4311 - POSTAGE	35.47	0.00	151.61	110.00	100.00	-10.00	-9.09%	100.00	0.00	0.00%
4321 - DATA PROCESSING	87,400.00	127,299.96	64,500.00	154,800.00	162,500.00	7,700.00	4.97%	170,600.00	8,100.00	4.98%
4340 - PRINTING	105.00	0.00	30.50	210.00	220.00	10.00	4.76%	220.00	0.00	0.00%
4350 - INSURANCE CHARGE	26,000.00	28,599.96	14,458.35	34,700.00	37,400.00	2,700.00	7.78%	39,300.00	1,900.00	5.08%
4360 - UTILITIES	60,855.67	57,821.04	24,505.31	87,130.00	89,680.00	2,550.00	2.93%	92,360.00	2,680.00	2.99%
4370 - MAINT-REPAIR/EQ	101,577.28	51,385.45	8,275.31	72,130.00	44,240.00	-27,890.00	-38.67%	46,460.00	2,220.00	5.02%
4372 - MAINT-REPAIR/BLD	40,776.24	58,330.84	12,084.54	37,930.00	39,040.00	1,110.00	2.93%	40,200.00	1,160.00	2.97%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	34,000.00	41,000.04	17,500.00	42,000.00	45,500.00	3,500.00	8.33%	48,200.00	2,700.00	5.93%
4375 - CHARGE-FLEET MNT	149,169.89	105,613.29	66,919.62	149,000.00	116,200.00	-32,800.00	-22.01%	122,010.00	5,810.00	5.00%
4380 - RENTAL/LEASE	2,863.23	2,753.34	938.51	4,480.00	4,610.00	130.00	2.90%	4,750.00	140.00	3.04%
4401 - DUES & SUBS	2,126.50	1,111.49	1,092.99	1,850.00	1,900.00	50.00	2.70%	1,960.00	60.00	3.16%
4403 - TRAVEL/TRAIN/CON	55,157.28	93,801.23	36,782.25	52,650.00	42,230.00	-10,420.00	-19.79%	43,500.00	1,270.00	3.01%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4405 - CLEAN/WASTE REMV	25,333.54	28,982.91	11,794.70	27,570.00	28,380.00	810.00	2.94%	29,220.00	840.00	2.96%
4434 - SPECIAL EVENTS	826.65	3,001.54	1,666.22	2,890.00	2,970.00	80.00	2.77%	3,060.00	90.00	3.03%
4449 - OTHER CONTRACT	24.77	143.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**649,864.94**	**722,932.45**	**281,933.91**	**752,340.00**	**701,540.00**	**-50,800.00**	**-6.75%**	**731,920.00**	**30,380.00**	**4.33%**
Total Department: 26 - FIRE PROTECTION:	**1,834,717.81**	**2,513,067.82**	**1,103,445.90**	**2,672,010.00**	**3,704,990.00**	**1,032,980.00**	**38.66%**	**3,923,560.00**	**218,570.00**	**5.90%**
Department: 31 - STREET MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	772,624.03	816,131.30	354,886.91	908,700.00	932,200.00	23,500.00	2.59%	1,070,300.00	138,100.00	14.81%
4101 - LABOR REIMBURSEMENT	-3,167.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4110 - OVERTIME F. T.	17,972.29	23,072.52	10,925.76	33,300.00	24,300.00	-9,000.00	-27.03%	25,300.00	1,000.00	4.12%
4120 - SAL-P.T./TEMP	98,939.30	105,121.97	14,479.13	95,100.00	94,600.00	-500.00	-0.53%	98,400.00	3,800.00	4.02%
4121 - O.T. - P.T./TEMP	0.00	306.00	524.26	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	167.69	1,964.45	4,600.00	4,600.00	0.00	0.00%	4,900.00	300.00	6.52%
4141 - PERA	59,351.95	62,272.15	27,340.01	70,600.00	78,000.00	7,400.00	10.48%	81,400.00	3,400.00	4.36%
4142 - FICA	60,786.27	65,032.09	26,186.22	79,200.00	81,600.00	2,400.00	3.03%	84,400.00	2,800.00	3.43%
4144 - HEALTH INSURANCE	136,200.00	149,900.04	63,583.35	152,600.00	179,800.00	27,200.00	17.82%	197,700.00	17,900.00	9.96%
4147 - UNEMPLOYMENT	2,692.64	2,237.70	3,307.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	74,800.00	83,100.00	20,750.00	49,800.00	47,400.00	-2,400.00	-4.82%	58,800.00	11,400.00	24.05%
Total Category: 4100 - PERSONAL SERVICES:	**1,220,199.41**	**1,307,341.46**	**523,947.92**	**1,393,900.00**	**1,442,500.00**	**48,600.00**	**3.49%**	**1,621,200.00**	**178,700.00**	**12.39%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	15,729.65	12,388.89	4,588.14	11,930.00	12,280.00	350.00	2.93%	12,650.00	370.00	3.01%
4211 - MOTOR FUELS	62,988.89	57,599.36	14,336.71	78,510.00	75,790.00	-2,720.00	-3.46%	78,830.00	3,040.00	4.01%
4212 - LUB/ADD	204.63	0.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4216 - FERTILIZER/CHEM	8,966.11	10,086.58	1,947.72	10,350.00	10,650.00	300.00	2.90%	10,970.00	320.00	3.00%
4217 - CLOTHING/UNIFORM	7,091.18	7,894.96	3,157.31	12,180.00	12,540.00	360.00	2.96%	12,910.00	370.00	2.95%
4231 - SMALL TOOLS	2,231.00	3,122.59	22.97	2,950.00	3,040.00	90.00	3.05%	3,120.00	80.00	2.63%
4270 - OP SUP-VEH/EQ-NON- STOCK	357.64	407.00	171.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4271 - OP SUP-OTHER IMP	184,428.83	177,757.53	34,922.83	205,750.00	233,000.00	27,250.00	13.24%	240,000.00	7,000.00	3.00%
4280 - CAPITAL OUTLAY <$5,000	580.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**282,578.14**	**269,256.91**	**59,147.08**	**321,890.00**	**347,530.00**	**25,640.00**	**7.97%**	**358,710.00**	**11,180.00**	**3.22%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	2,979.03	1,433.89	220.26	4,540.00	4,690.00	150.00	3.30%	4,830.00	140.00	2.99%
4301 - ENGINEERING SVS	3,085.80	3,135.00	0.00	9,720.00	10,000.00	280.00	2.88%	10,300.00	300.00	3.00%
4302 - LEGAL SERVICE	104.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	16,604.28	3,286.00	647.40	25,660.00	26,410.00	750.00	2.92%	27,200.00	790.00	2.99%
4310 - COMMUNICATION	7,294.91	9,042.32	4,334.09	10,140.00	10,500.00	360.00	3.55%	10,750.00	250.00	2.38%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	420.00	430.00	10.00	2.38%	440.00	10.00	2.33%
4350 - INSURANCE CHARGE	20,400.00	22,400.04	8,250.00	19,800.00	12,300.00	-7,500.00	-37.88%	12,900.00	600.00	4.88%

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4370 - MAINT-REPAIR/EQ	0.00	285.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4371 - MAINT-REPAIR/OTH	1,713.84	6,170.77	7,863.10	10,140.00	10,440.00	300.00	2.96%	10,750.00	310.00	2.97%
4375 - CHARGE-FLEET MNT	325,264.42	364,854.20	133,364.63	428,500.00	423,600.00	-4,900.00	-1.14%	444,780.00	21,180.00	5.00%
4380 - RENTAL/LEASE	21,938.01	26,319.39	19,303.89	41,290.00	42,500.00	1,210.00	2.93%	43,770.00	1,270.00	2.99%
4401 - DUES & SUBS	555.72	506.25	200.00	840.00	860.00	20.00	2.38%	890.00	30.00	3.49%
4403 - TRAVEL/TRAIN/CON	10,046.85	8,076.94	3,687.26	21,220.00	21,840.00	620.00	2.92%	22,490.00	650.00	2.98%
4405 - CLEAN/WASTE REMV	25,665.06	26,988.53	25,522.38	3,380.00	3,480.00	100.00	2.96%	3,580.00	100.00	2.87%
4449 - OTHER CONTRACT	688.50	50.62	807.50	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
Total Category: 4300 - CONTRACTUAL SERVICES:	**436,340.42**	**472,548.95**	**204,200.51**	**576,290.00**	**567,710.00**	**-8,580.00**	**-1.49%**	**593,360.00**	**25,650.00**	**4.52%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	3,325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**0.00**	**3,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 31 - STREET MAINTENANCE:	**1,939,117.97**	**2,049,147.32**	**790,620.51**	**2,292,080.00**	**2,357,740.00**	**65,660.00**	**2.86%**	**2,573,270.00**	**215,530.00**	**9.14%**
Department: 32 - TRAFFIC SIGNAGE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	66,081.01	73,489.89	29,204.41	101,400.00	103,300.00	1,900.00	1.87%	106,700.00	3,400.00	3.29%
4110 - OVERTIME F. T.	1,637.13	481.57	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
4120 - SAL-P.T./TEMP	0.00	0.00	1,147.50	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
4138 - MN PAID LEAVE	0.00	8.47	156.41	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4141 - PERA	5,020.78	5,593.18	2,190.33	7,700.00	7,900.00	200.00	2.60%	8,300.00	400.00	5.06%
4142 - FICA	4,705.82	5,253.40	2,154.28	9,300.00	9,800.00	500.00	5.38%	10,200.00	400.00	4.08%
4144 - HEALTH INSURANCE	14,400.00	15,800.04	7,166.65	17,200.00	19,100.00	1,900.00	11.05%	20,800.00	1,700.00	8.90%
4148 - WORKERS COMP	8,900.00	9,800.04	2,500.00	6,000.00	5,200.00	-800.00	-13.33%	6,600.00	1,400.00	26.92%
Total Category: 4100 - PERSONAL SERVICES:	**100,744.74**	**110,426.59**	**44,519.58**	**163,500.00**	**168,600.00**	**5,100.00**	**3.12%**	**176,700.00**	**8,100.00**	**4.80%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	29,146.79	31,833.81	4,872.51	31,780.00	32,710.00	930.00	2.93%	33,690.00	980.00	3.00%
4211 - MOTOR FUELS	2,592.07	3,117.18	1,035.84	3,060.00	3,480.00	420.00	13.73%	3,620.00	140.00	4.02%
4217 - CLOTHING/UNIFORM	519.46	161.52	299.98	880.00	880.00	0.00	0.00%	880.00	0.00	0.00%
4231 - SMALL TOOLS	1,235.50	1,164.65	7.98	1,370.00	1,410.00	40.00	2.92%	1,450.00	40.00	2.84%
Total Category: 4200 - COMMODITIES:	**33,493.82**	**36,277.16**	**6,216.31**	**37,090.00**	**38,480.00**	**1,390.00**	**3.75%**	**39,640.00**	**1,160.00**	**3.01%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	36.71	36.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	8,250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	61,452.39	75,998.57	0.00	81,000.00	83,030.00	2,030.00	2.51%	85,860.00	2,830.00	3.41%
4310 - COMMUNICATION	0.00	254.25	218.25	560.00	580.00	20.00	3.57%	590.00	10.00	1.72%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	83.35	200.00	300.00	100.00	50.00%	300.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	11,624.98	8,682.86	11,668.66	20,400.00	22,400.00	2,000.00	9.80%	23,520.00	1,120.00	5.00%
4403 - TRAVEL/TRAIN/CON	1,718.65	2,117.24	1,424.48	1,790.00	1,840.00	50.00	2.79%	1,900.00	60.00	3.26%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4449 - OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**76,593.48**	**97,239.59**	**13,458.49**	**103,950.00**	**108,150.00**	**4,200.00**	**4.04%**	**112,170.00**	**4,020.00**	**3.72%**
Total Department: 32 - TRAFFIC SIGNAGE:	**210,832.04**	**243,943.34**	**64,194.38**	**304,540.00**	**315,230.00**	**10,690.00**	**3.51%**	**328,510.00**	**13,280.00**	**4.21%**
Department: 34 - SNOWPLOWING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	39,124.09	151,681.45	84,149.24	159,700.00	167,600.00	7,900.00	4.95%	172,700.00	5,100.00	3.04%
4110 - OVERTIME F. T.	48,604.54	118,859.26	84,993.48	97,500.00	112,400.00	14,900.00	15.28%	116,900.00	4,500.00	4.00%
4138 - MN PAID LEAVE	0.00	297.21	872.40	1,100.00	1,300.00	200.00	18.18%	1,300.00	0.00	0.00%
4141 - PERA	6,222.77	19,817.54	12,678.87	19,200.00	21,000.00	1,800.00	9.38%	21,900.00	900.00	4.29%
4142 - FICA	5,687.82	18,086.35	11,666.09	19,800.00	21,400.00	1,600.00	8.08%	22,100.00	700.00	3.27%
4148 - WORKERS COMP	16,000.00	16,599.96	4,416.65	10,600.00	9,100.00	-1,500.00	-14.15%	11,700.00	2,600.00	28.57%
Total Category: 4100 - PERSONAL SERVICES:	**115,639.22**	**325,341.77**	**198,776.73**	**307,900.00**	**332,800.00**	**24,900.00**	**8.09%**	**346,600.00**	**13,800.00**	**4.15%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	276,920.35	162,428.32	296,705.99	265,800.00	314,420.00	48,620.00	18.29%	323,850.00	9,430.00	3.00%
4211 - MOTOR FUELS	45,079.23	62,508.36	42,253.33	62,070.00	64,210.00	2,140.00	3.45%	66,780.00	2,570.00	4.00%
Total Category: 4200 - COMMODITIES:	**321,999.58**	**224,936.68**	**338,959.32**	**327,870.00**	**378,630.00**	**50,760.00**	**15.48%**	**390,630.00**	**12,000.00**	**3.17%**
Category: 4300 - CONTRACTUAL SERVICES										
4302 - LEGAL SERVICE	32.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	0.00	4,250.00	0.00	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
4350 - INSURANCE CHARGE	13,100.00	14,400.00	291.65	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	274,351.48	315,189.72	240,304.53	348,100.00	382,900.00	34,800.00	10.00%	402,050.00	19,150.00	5.00%
4380 - RENTAL/LEASE	6,000.00	0.00	0.00	2,850.00	2,930.00	80.00	2.81%	3,020.00	90.00	3.07%
4401 - DUES & SUBS	0.00	323.00	1,482.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	877.84	1,800.00	0.00	3,060.00	3,150.00	90.00	2.94%	3,240.00	90.00	2.86%
Total Category: 4300 - CONTRACTUAL SERVICES:	**294,361.32**	**335,962.72**	**242,078.18**	**355,350.00**	**390,340.00**	**34,990.00**	**9.85%**	**409,690.00**	**19,350.00**	**4.96%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	121,338.00	86,670.00	87,000.00	0.00	-87,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**121,338.00**	**86,670.00**	**87,000.00**	**0.00**	**-87,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 34 - SNOWPLOWING:	**732,000.12**	**1,007,579.17**	**866,484.23**	**1,078,120.00**	**1,101,770.00**	**23,650.00**	**2.19%**	**1,146,920.00**	**45,150.00**	**4.10%**
Department: 35 - PUBLIC WORKS ADMINISTRATION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	204,526.84	247,777.06	112,118.35	270,000.00	289,300.00	19,300.00	7.15%	302,500.00	13,200.00	4.56%
4110 - OVERTIME F. T.	7,530.59	8,694.91	3,871.07	10,600.00	10,900.00	300.00	2.83%	11,400.00	500.00	4.59%
4120 - SAL-P.T./TEMP	4,728.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	62.54	589.50	1,200.00	1,300.00	100.00	8.33%	1,500.00	200.00	15.38%
4141 - PERA	16,021.09	19,041.49	8,485.62	21,100.00	22,600.00	1,500.00	7.11%	24,000.00	1,400.00	6.19%
4142 - FICA	14,729.90	17,917.80	8,123.18	21,500.00	23,100.00	1,600.00	7.44%	24,400.00	1,300.00	5.63%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4144 - HEALTH INSURANCE	25,200.00	27,600.00	12,625.00	30,300.00	33,300.00	3,000.00	9.90%	36,600.00	3,300.00	9.91%
4148 - WORKERS COMP	1,400.00	2,799.96	958.35	2,300.00	3,900.00	1,600.00	69.57%	6,400.00	2,500.00	64.10%
Total Category: 4100 - PERSONAL SERVICES:	**274,137.17**	**323,893.76**	**146,771.07**	**357,000.00**	**384,400.00**	**27,400.00**	**7.68%**	**406,800.00**	**22,400.00**	**5.83%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	3,375.92	3,021.45	523.66	4,860.00	5,000.00	140.00	2.88%	5,150.00	150.00	3.00%
4210 - OP SUPPLY-OTHER	5,472.04	10,561.14	4,295.41	7,600.00	7,820.00	220.00	2.89%	8,060.00	240.00	3.07%
4217 - CLOTHING/UNIFORM	197.75	125.00	24.00	150.00	150.00	0.00	0.00%	160.00	10.00	6.67%
4270 - OP SUP-VEH/EQ-NON- STOCK	1,786.89	1,051.18	2,377.32	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	5,086.63	4,418.71	2,651.16	4,860.00	5,000.00	140.00	2.88%	5,150.00	150.00	3.00%
Total Category: 4200 - COMMODITIES:	**15,919.23**	**19,177.48**	**9,871.55**	**17,470.00**	**17,970.00**	**500.00**	**2.86%**	**18,520.00**	**550.00**	**3.06%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	50.00	543.42	78.00	230.00	240.00	10.00	4.35%	240.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	0.00	0.00	1,120.00	1,150.00	30.00	2.68%	1,190.00	40.00	3.48%
4305 - FEES FOR SERVICE	18,182.95	19,516.87	6,522.27	17,670.00	17,860.00	190.00	1.08%	18,730.00	870.00	4.87%
4310 - COMMUNICATION	1,906.11	2,047.72	873.00	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
4311 - POSTAGE	496.00	292.00	0.00	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
4321 - DATA PROCESSING	39,800.00	81,200.04	32,916.65	79,000.00	83,000.00	4,000.00	5.06%	87,200.00	4,200.00	5.06%
4340 - PRINTING	170.00	0.00	0.00	230.00	240.00	10.00	4.35%	240.00	0.00	0.00%
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	13,100.00	14,400.00	7,708.35	18,500.00	21,800.00	3,300.00	17.84%	22,900.00	1,100.00	5.05%
4360 - UTILITIES	16,947.12	60,762.57	26,551.60	67,650.00	69,630.00	1,980.00	2.93%	71,710.00	2,080.00	2.99%
4370 - MAINT-REPAIR/EQ	1,462.06	534.13	0.00	5,600.00	5,760.00	160.00	2.86%	5,940.00	180.00	3.13%
4372 - MAINT-REPAIR/BLD	29,278.06	43,464.78	22,394.19	32,270.00	32,370.00	100.00	0.31%	33,340.00	970.00	3.00%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	33,540.00	74,199.96	44,916.65	107,800.00	111,800.00	4,000.00	3.71%	118,500.00	6,700.00	5.99%
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	9,926.11	7,714.91	2,589.47	6,660.00	6,860.00	200.00	3.00%	7,060.00	200.00	2.92%
4401 - DUES & SUBS	917.50	1,452.50	1,315.00	780.00	800.00	20.00	2.56%	830.00	30.00	3.75%
4403 - TRAVEL/TRAIN/CON	3,240.88	1,973.35	2,715.00	4,000.00	4,120.00	120.00	3.00%	4,240.00	120.00	2.91%
4405 - CLEAN/WASTE REMV	9,429.73	36,831.39	22,695.39	35,050.00	40,320.00	5,270.00	15.04%	41,400.00	1,080.00	2.68%
4449 - OTHER CONTRACT	109.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**178,555.82**	**344,933.64**	**171,275.57**	**378,820.00**	**398,270.00**	**19,450.00**	**5.13%**	**415,910.00**	**17,640.00**	**4.43%**
Total Department: 35 - PUBLIC WORKS ADMINISTRATION:	**468,612.22**	**688,004.88**	**327,918.19**	**753,290.00**	**800,640.00**	**47,350.00**	**6.29%**	**841,230.00**	**40,590.00**	**5.07%**
Department: 36 - FORESTRY										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	59,780.75	127,223.81	33,824.56	111,400.00	114,200.00	2,800.00	2.51%	117,900.00	3,700.00	3.24%
4110 - OVERTIME F. T.	0.00	1,092.79	240.92	3,100.00	3,200.00	100.00	3.23%	3,300.00	100.00	3.13%
4120 - SAL-P.T./TEMP	19,376.75	15,190.95	5,714.25	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
4121 - O.T. - P.T./TEMP	0.00	0.00	163.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4138 - MN PAID LEAVE	0.00	17.40	205.81	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4141 - PERA	4,561.83	9,673.69	2,554.91	10,000.00	8,800.00	-1,200.00	-12.00%	9,300.00	500.00	5.68%
4142 - FICA	5,195.66	9,643.92	2,670.88	10,200.00	10,700.00	500.00	4.90%	11,200.00	500.00	4.67%
4144 - HEALTH INSURANCE	14,400.00	15,800.04	7,166.65	17,200.00	19,000.00	1,800.00	10.47%	20,800.00	1,800.00	9.47%
4148 - WORKERS COMP	7,700.00	8,400.00	3,333.35	8,000.00	6,700.00	-1,300.00	-16.25%	8,400.00	1,700.00	25.37%
Total Category: 4100 - PERSONAL SERVICES:	**111,014.99**	**187,042.60**	**55,875.21**	**180,300.00**	**184,400.00**	**4,100.00**	**2.27%**	**193,500.00**	**9,100.00**	**4.93%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	8,658.74	7,989.74	5,505.43	32,310.00	33,260.00	950.00	2.94%	34,250.00	990.00	2.98%
4211 - MOTOR FUELS	4,114.43	2,959.20	1,975.10	3,210.00	4,200.00	990.00	30.84%	4,370.00	170.00	4.05%
4216 - FERTILIZER/CHEM	35,293.93	51,718.28	47,858.40	50,300.00	51,750.00	1,450.00	2.88%	53,340.00	1,590.00	3.07%
4217 - CLOTHING/UNIFORM	947.42	819.46	0.00	880.00	880.00	0.00	0.00%	880.00	0.00	0.00%
4231 - SMALL TOOLS	1,799.86	664.94	0.00	1,900.00	1,960.00	60.00	3.16%	2,060.00	100.00	5.10%
4280 - CAPITAL OUTLAY <$5,000	580.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**51,394.59**	**64,151.62**	**55,338.93**	**88,600.00**	**92,050.00**	**3,450.00**	**3.89%**	**94,900.00**	**2,850.00**	**3.10%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	373.71	36.71	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	520.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	210,607.00	303,652.00	190,702.10	258,530.00	265,070.00	6,540.00	2.53%	274,040.00	8,970.00	3.38%
4310 - COMMUNICATION	775.89	800.29	327.10	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	250.00	600.00	1,600.00	1,000.00	166.67%	1,700.00	100.00	6.25%
4375 - CHARGE-FLEET MNT	26,735.23	26,098.82	29,513.20	33,500.00	36,900.00	3,400.00	10.15%	38,750.00	1,850.00	5.01%
4380 - RENTAL/LEASE	0.00	3,622.50	0.00	2,950.00	3,040.00	90.00	3.05%	3,130.00	90.00	2.96%
4401 - DUES & SUBS	0.00	0.00	0.00	420.00	430.00	10.00	2.38%	440.00	10.00	2.33%
4403 - TRAVEL/TRAIN/CON	2,477.03	1,729.00	519.00	2,110.00	2,170.00	60.00	2.84%	2,240.00	70.00	3.23%
4449 - OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**242,729.61**	**338,359.28**	**221,375.15**	**299,390.00**	**310,530.00**	**11,140.00**	**3.72%**	**321,650.00**	**11,120.00**	**3.58%**
Total Department: 36 - FORESTRY:	**405,139.19**	**589,553.50**	**332,589.29**	**568,290.00**	**586,980.00**	**18,690.00**	**3.29%**	**610,050.00**	**23,070.00**	**3.93%**
Department: 41 - PARKS MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	935,789.42	1,051,060.82	473,738.41	1,123,700.00	1,144,800.00	21,100.00	1.88%	1,184,100.00	39,300.00	3.43%
4110 - OVERTIME F. T.	45,035.15	61,752.91	10,040.45	47,700.00	49,100.00	1,400.00	2.94%	51,100.00	2,000.00	4.07%
4120 - SAL-P.T./TEMP	156,171.61	166,220.95	44,658.52	247,800.00	265,000.00	17,200.00	6.94%	275,500.00	10,500.00	3.96%
4121 - O.T. - P.T./TEMP	435.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	288.25	2,719.85	5,800.00	6,600.00	800.00	13.79%	6,800.00	200.00	3.03%
4141 - PERA	74,259.78	87,773.53	36,427.08	93,100.00	103,300.00	10,200.00	10.96%	107,700.00	4,400.00	4.26%
4142 - FICA	77,823.41	91,144.96	36,381.66	101,900.00	112,900.00	11,000.00	10.79%	117,100.00	4,200.00	3.72%
4144 - HEALTH INSURANCE	142,800.00	156,999.96	66,833.35	160,400.00	188,100.00	27,700.00	17.27%	207,100.00	19,000.00	10.10%
4148 - WORKERS COMP	83,500.00	87,000.00	32,500.00	78,000.00	61,400.00	-16,600.00	-21.28%	76,100.00	14,700.00	23.94%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Category: 4100 - PERSONAL SERVICES:	**1,515,814.37**	**1,702,241.38**	**703,299.32**	**1,858,400.00**	**1,931,200.00**	**72,800.00**	**3.92%**	**2,025,500.00**	**94,300.00**	**4.88%**
Category: 4200 - COMMODITIES										
4209 - OP SUPPLIES-CLEN	1,195.54	2,063.56	1,689.67	2,010.00	2,060.00	50.00	2.49%	2,130.00	70.00	3.40%
4210 - OP SUPPLY-OTHER	88,172.63	105,491.78	40,547.99	113,210.00	111,950.00	-1,260.00	-1.11%	115,760.00	3,810.00	3.40%
4211 - MOTOR FUELS	46,381.56	42,932.63	12,171.83	55,350.00	56,750.00	1,400.00	2.53%	59,020.00	2,270.00	4.00%
4212 - LUB/ADD	758.87	199.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4216 - FERTILIZER/CHEM	48,674.84	42,005.51	14,952.45	53,300.00	54,600.00	1,300.00	2.44%	56,500.00	1,900.00	3.48%
4217 - CLOTHING/UNIFORM	5,170.23	6,830.45	3,024.37	8,710.00	10,920.00	2,210.00	25.37%	11,240.00	320.00	2.93%
4231 - SMALL TOOLS	2,282.46	1,428.77	1,322.92	1,160.00	1,190.00	30.00	2.59%	1,220.00	30.00	2.52%
4270 - OP SUP-VEH/EQ-NON- STOCK	357.66	1,565.45	171.41	9,180.00	9,400.00	220.00	2.40%	9,730.00	330.00	3.51%
4271 - OP SUP-OTHER IMP	11,651.93	11,624.96	3,674.37	19,740.00	20,240.00	500.00	2.53%	20,920.00	680.00	3.36%
4272 - OP SUP-BUILDINGS	8,490.42	8,213.48	4,209.97	5,810.00	8,920.00	3,110.00	53.53%	9,160.00	240.00	2.69%
4280 - CAPITAL OUTLAY <$5,000	5,239.78	0.00	0.00	3,270.00	3,350.00	80.00	2.45%	3,460.00	110.00	3.28%
Total Category: 4200 - COMMODITIES:	**218,375.92**	**222,355.59**	**81,764.98**	**271,960.00**	**279,610.00**	**7,650.00**	**2.81%**	**289,370.00**	**9,760.00**	**3.49%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,984.37	1,233.98	73.42	2,630.00	2,690.00	60.00	2.28%	2,790.00	100.00	3.72%
4301 - ENGINEERING SVS	0.00	1,372.50	0.00	2,320.00	2,380.00	60.00	2.59%	2,460.00	80.00	3.36%
4305 - FEES FOR SERVICE	24,000.26	40,031.90	10,890.56	63,590.00	66,400.00	2,810.00	4.42%	67,400.00	1,000.00	1.51%
4310 - COMMUNICATION	11,149.06	13,027.64	5,475.37	8,660.00	8,870.00	210.00	2.42%	9,180.00	310.00	3.49%
4311 - POSTAGE	20.60	21.00	8.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	65,300.00	58,500.00	32,000.00	76,800.00	80,600.00	3,800.00	4.95%	84,600.00	4,000.00	4.96%
4350 - INSURANCE CHARGE	56,900.00	62,600.04	26,458.35	63,500.00	70,600.00	7,100.00	11.18%	74,100.00	3,500.00	4.96%
4360 - UTILITIES	40,616.67	56,733.22	20,174.87	57,400.00	59,080.00	1,680.00	2.93%	60,840.00	1,760.00	2.98%
4370 - MAINT-REPAIR/EQ	2,230.42	471.86	1,269.15	12,670.00	12,980.00	310.00	2.45%	13,430.00	450.00	3.47%
4371 - MAINT-REPAIR/OTH	1,000.00	31,650.00	0.00	27,130.00	50,000.00	22,870.00	84.30%	51,500.00	1,500.00	3.00%
4372 - MAINT-REPAIR/BLD	15,857.43	18,603.29	10,457.63	11,280.00	20,260.00	8,980.00	79.61%	20,860.00	600.00	2.96%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	8,385.00	9,699.96	6,375.00	15,300.00	15,700.00	400.00	2.61%	16,600.00	900.00	5.73%
4375 - CHARGE-FLEET MNT	194,822.26	223,637.33	105,955.61	195,720.00	246,000.00	50,280.00	25.69%	258,300.00	12,300.00	5.00%
4380 - RENTAL/LEASE	60,554.61	63,006.68	23,916.26	84,970.00	84,970.00	0.00	0.00%	90,070.00	5,100.00	6.00%
4401 - DUES & SUBS	338.23	233.00	289.00	520.00	530.00	10.00	1.92%	550.00	20.00	3.77%
4403 - TRAVEL/TRAIN/CON	11,404.60	15,306.15	3,727.20	21,250.00	22,040.00	790.00	3.72%	22,520.00	480.00	2.18%
4405 - CLEAN/WASTE REMV	21,959.91	25,389.21	10,874.03	21,200.00	21,750.00	550.00	2.59%	22,470.00	720.00	3.31%
4407 - PROPERTY TAXES	0.00	14,046.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	587.25	50.62	722.50	1,580.00	1,620.00	40.00	2.53%	1,670.00	50.00	3.09%
Total Category: 4300 - CONTRACTUAL SERVICES:	**517,110.67**	**635,614.38**	**258,667.80**	**666,520.00**	**766,470.00**	**99,950.00**	**15.00%**	**799,340.00**	**32,870.00**	**4.29%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	1,325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4540 - OTHER CAP OUTLAY	17,828.77	4,070.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**17,828.77**	**4,070.26**	**1,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 41 - PARKS MAINTENANCE:	**2,269,129.73**	**2,564,281.61**	**1,045,057.10**	**2,796,880.00**	**2,977,280.00**	**180,400.00**	**6.45%**	**3,114,210.00**	**136,930.00**	**4.60%**
Department: 51 - RECREATION PROGRAMS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	205,543.00	298,409.09	126,407.40	318,000.00	328,900.00	10,900.00	3.43%	339,400.00	10,500.00	3.19%
4115 - REGULAR-P/T REG STATUS	29,433.69	16,923.72	8,138.12	18,500.00	19,100.00	600.00	3.24%	19,900.00	800.00	4.19%
4116 - O/T -P/T REG. STATUS	886.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	210,038.43	218,364.24	11,651.04	254,000.00	261,600.00	7,600.00	2.99%	272,100.00	10,500.00	4.01%
4121 - O.T. - P.T./TEMP	12,789.82	15,659.13	487.93	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	93.24	742.96	2,600.00	2,800.00	200.00	7.69%	2,800.00	0.00	0.00%
4141 - PERA	19,967.10	23,554.32	9,869.97	25,300.00	26,400.00	1,100.00	4.35%	27,500.00	1,100.00	4.17%
4142 - FICA	33,677.18	40,593.99	10,084.43	45,100.00	47,000.00	1,900.00	4.21%	48,800.00	1,800.00	3.83%
4144 - HEALTH INSURANCE	28,800.00	44,900.04	20,416.65	49,000.00	45,900.00	-3,100.00	-6.33%	50,500.00	4,600.00	10.02%
4147 - UNEMPLOYMENT	0.00	201.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	26,200.00	30,500.04	12,208.35	29,300.00	15,400.00	-13,900.00	-47.44%	20,500.00	5,100.00	33.12%
Total Category: 4100 - PERSONAL SERVICES:	**567,335.86**	**689,198.91**	**200,006.85**	**741,800.00**	**747,100.00**	**5,300.00**	**0.71%**	**781,500.00**	**34,400.00**	**4.60%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	388.42	770.56	62.95	950.00	950.00	0.00	0.00%	1,000.00	50.00	5.26%
4210 - OP SUPPLY-OTHER	6,412.70	10,030.52	9,502.83	6,250.00	6,400.00	150.00	2.40%	6,600.00	200.00	3.13%
4211 - MOTOR FUELS	954.65	1,589.12	865.81	1,760.00	1,590.00	-170.00	-9.66%	1,660.00	70.00	4.40%
4217 - CLOTHING/UNIFORM	1,117.00	0.00	1,292.00	1,330.00	1,370.00	40.00	3.01%	1,400.00	30.00	2.19%
4280 - CAPITAL OUTLAY <$5,000	3,334.73	2,890.43	675.05	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**12,207.50**	**15,280.63**	**12,398.64**	**13,290.00**	**13,310.00**	**20.00**	**0.15%**	**13,660.00**	**350.00**	**2.63%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4303 - INSTRUCTORS	0.00	0.00	0.00	1,400.00	2,000.00	600.00	42.86%	1,500.00	-500.00	-25.00%
4305 - FEES FOR SERVICE	1,039.13	1,737.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4309 - CREDIT CARD FEES	24,271.54	26,067.26	2,319.52	4,500.00	25,000.00	20,500.00	455.56%	25,000.00	0.00	0.00%
4310 - COMMUNICATION	1,498.50	1,643.89	654.75	1,620.00	1,700.00	80.00	4.94%	1,700.00	0.00	0.00%
4321 - DATA PROCESSING	34,900.00	42,500.04	17,541.65	42,100.00	44,200.00	2,100.00	4.99%	46,400.00	2,200.00	4.98%
4340 - PRINTING	0.00	1,540.37	0.00	0.00	2,000.00	2,000.00	0.00%	0.00	-2,000.00	-100.00%
4341 - ADVER/PUBLISH	445.00	0.00	53.70	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	166.65	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	3,110.59	4,014.35	1,254.78	3,780.00	4,200.00	420.00	11.11%	4,410.00	210.00	5.00%
4380 - RENTAL/LEASE	1,263.29	1,266.21	428.56	1,400.00	1,400.00	0.00	0.00%	1,400.00	0.00	0.00%
4401 - DUES & SUBS	620.00	825.54	1,489.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	2,102.36	3,524.68	17.99	5,700.00	6,000.00	300.00	5.26%	6,000.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4434 - SPECIAL EVENTS	28,502.17	25,999.63	12,941.10	27,470.00	34,000.00	6,530.00	23.77%	31,600.00	-2,400.00	-7.06%
4435 - LEAGUE PROGRAMS	938.63	1,511.37	1,543.91	3,000.00	3,500.00	500.00	16.67%	3,200.00	-300.00	-8.57%
4436 - CONCESSION RESAL	0.00	993.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4438 - PRO/MISC RESALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	40.50	0.00	42.50	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**101,731.71**	**113,523.95**	**38,454.11**	**98,370.00**	**131,400.00**	**33,030.00**	**33.58%**	**128,610.00**	**-2,790.00**	**-2.12%**
Total Department: 51 - RECREATION PROGRAMS:	**681,275.07**	**818,003.49**	**250,859.60**	**853,460.00**	**891,810.00**	**38,350.00**	**4.49%**	**923,770.00**	**31,960.00**	**3.58%**
Department: 54 - RECYCLING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	0.00	0.00	16,848.06	40,800.00	42,700.00	1,900.00	4.66%	44,000.00	1,300.00	3.04%
4138 - MN PAID LEAVE	0.00	0.00	86.89	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
4141 - PERA	0.00	0.00	1,263.75	3,100.00	3,200.00	100.00	3.23%	3,300.00	100.00	3.13%
4142 - FICA	0.00	0.00	1,256.99	3,100.00	3,300.00	200.00	6.45%	3,500.00	200.00	6.06%
4144 - HEALTH INSURANCE	0.00	0.00	2,125.00	5,100.00	5,600.00	500.00	9.80%	6,100.00	500.00	8.93%
4148 - WORKERS COMP	0.00	0.00	83.35	200.00	500.00	300.00	150.00%	1,100.00	600.00	120.00%
Total Category: 4100 - PERSONAL SERVICES:	**0.00**	**0.00**	**21,664.04**	**52,500.00**	**55,500.00**	**3,000.00**	**5.71%**	**58,200.00**	**2,700.00**	**4.86%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	0.00	0.00	0.00	5,280.00	5,430.00	150.00	2.84%	5,600.00	170.00	3.13%
Total Category: 4200 - COMMODITIES:	**0.00**	**0.00**	**0.00**	**5,280.00**	**5,430.00**	**150.00**	**2.84%**	**5,600.00**	**170.00**	**3.13%**
Category: 4300 - CONTRACTUAL SERVICES										
4311 - POSTAGE	0.00	0.00	2,001.26	1,730.00	1,780.00	50.00	2.89%	1,840.00	60.00	3.37%
4340 - PRINTING	0.00	0.00	3,222.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
4380 - RENTAL/LEASE	0.00	0.00	0.00	7,390.00	7,610.00	220.00	2.98%	7,830.00	220.00	2.89%
4405 - CLEAN/WASTE REMV	0.00	0.00	7,336.71	2,750.00	2,830.00	80.00	2.91%	2,920.00	90.00	3.18%
4434 - SPECIAL EVENTS	0.00	0.00	0.00	1,950.00	2,010.00	60.00	3.08%	2,070.00	60.00	2.99%
Total Category: 4300 - CONTRACTUAL SERVICES:	**0.00**	**0.00**	**12,559.97**	**14,910.00**	**15,350.00**	**440.00**	**2.95%**	**15,820.00**	**470.00**	**3.06%**
Total Department: 54 - RECYCLING:	**0.00**	**0.00**	**34,224.01**	**72,690.00**	**76,280.00**	**3,590.00**	**4.94%**	**79,620.00**	**3,340.00**	**4.38%**
Total Fund: 100 - GENERAL FUND:	**26,421,726.28**	**30,121,735.28**	**13,055,200.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**
Report Total:	**26,421,726.28**	**30,121,735.28**	**13,055,200.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
100 - GENERAL FUND		26,421,726.28	30,121,735.28	13,055,200.26	31,873,700.00	33,760,500.00	1,886,800.00	5.92%	36,264,700.00	2,504,200.00	7.42%
	Report Total:	**26,421,726.28**	**30,121,735.28**	**13,055,200.26**	**31,873,700.00**	**33,760,500.00**	**1,886,800.00**	**5.92%**	**36,264,700.00**	**2,504,200.00**	**7.42%**

City of Cottage Grove-Annual Budget
Personnel Schedule by Department

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Administration Department						
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Director	-	-	-	-	-	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00
Communications Manager	1.00	-	1.00	1.00	1.00	1.00
Assistant to City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources/Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Marketing/Communications Specialist	1.00	2.00	2.00	2.00	2.00	2.00
Administration Specialist	1.00	1.00	1.00	1.00	1.00	1.00
EDA Director	1.00	1.00	1.00	-	-	-
EDA Manager	-	-	-	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00	1.00	1.00	1.00
IT System Administrator	-	2.00	2.00	2.00	2.00	2.00
IT Specialist	2.00	1.00	1.00	1.00	1.00	1.00
	12.00	13.00	14.00	14.00	14.00	15.00
Community Development Department						
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	1.00	1.00	1.00	1.00	1.00
Planner	1.00	1.00	1.00	1.00	1.00	1.00
Associate Planner		1.00	1.00	1.00	1.00	1.00
Community Development Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector II	-	-	-	1.00	1.00	1.00
Building Inspector	4.00	3.00	3.00	3.00	3.00	3.00
Seasonal Bldg. Inspector & Code Enforcement	0.50	0.50	1.00	1.00	0.50	0.50
Code Enforcement Officer	1.00	1.00	1.00	1.00	2.00	2.00
Building Permit Technician Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant II	0.63	0.63	0.63	0.63	0.63	0.63
	14.13	13.13	13.63	14.63	15.13	15.13
Finance Department						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	2.00	2.00	2.00	3.00	3.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Finance Assistant II	0.50	0.50	0.50	0.50	0.50	0.50
Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00
	6.50	7.50	7.50	7.50	8.50	8.50
Public Safety Department						
Public Safety Director	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	3.00	3.00
Sergeant	7.00	9.00	9.00	9.00	9.00	9.00
Police Officer	33.00	33.00	35.00	36.00	36.00	37.00

City of Cottage Grove-Annual Budget
Personnel Schedule by Department

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00	1.00	1.00	1.00
Records Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Records Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Criminal Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Investigative Aid	0.72	0.72	1.00	1.00	1.00	1.00
CSOs (FTE Equivalent)	3.05	4.25	4.25	4.25	4.25	4.25
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	2.00	2.00	2.00	2.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedic	9.00	12.00	13.00	13.00	21.00	21.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Volunteer Firefighters	23.00	-	-	-	-	-
PT Firefighters	-	4.78	3.32	3.32	3.32	3.32
Range Instructors & Range Safety Officers	1.64	1.64	1.64	1.64	1.64	1.64
HERO Center Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Training Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
HERO Maintenance Specialist	1.00	1.00	1.00	1.00	1.00	1.00
	97.41	85.39	88.21	89.21	97.21	98.21
Public Works Department						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00
Public Service Worker	10.00	10.00	10.00	10.00	10.00	11.00
City Forester	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Seasonals (FTE) 10-560 hr. & 2-1040 hr.	3.69	3.69	3.69	3.69	3.12	3.62
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Graduate Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technician	-	-	-	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director of Public Works-Utilities	-	-	-	1.00	1.00	1.00
Superintendent-Utilities	1.00	1.00	1.00	1.00	1.00	1.00
Working Foreman-Utilities	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker	2.00	2.00	2.00	2.00	2.00	2.00
Public Service Workers-Utilities	10.00	10.00	11.00	11.00	11.00	11.00
Street Light position	-	-	-	-	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	-	-	0.72	0.72	0.72	0.72
Seasonals (FTE) 2-560 hr. & 2-1040 hr.	1.54	1.54	1.54	1.54	1.52	1.52
Fleet & Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00
Working Foreman-Fleet	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker-Fleet and Facilities	2.00	2.00	2.00	2.00	2.00	2.00
Mechanic	2.00	2.00	3.00	3.00	3.00	3.00
Public Service Worker	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Seasonals (FTE) 2-1040 hr.	-	-	-	-	0.50	0.50
	49.23	49.23	51.95	53.95	54.85	56.35
Parks and Recreation Department						
Parks						
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00

City of Cottage Grove-Annual Budget
Personnel Schedule by Department

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Public Service Worker	7.50	8.00	8.00	8.00	8.00	8.00
Management Analyst	-	1.00	1.00	1.00	1.00	1.00
Seasonals (FTE equivalent) 12,190 hours	4.50	4.50	4.50	6.00	5.86	5.86
Recreation						
Recreation Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Recreation/Arena Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant II	0.25	0.25	0.25	0.25	0.25	0.25
Recreation Specialist		0.50	-	-	-	-
Recreation Specialist			1.00	1.00	1.00	1.00
Seasonals (FTE equivalent)	4.50	5.50	5.50	6.50	6.50	6.50
Ice Arena						
Recreation Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Arena Manager	1.00	1.00	1.00	1.00	1.00	1.00
Ice Arena Specialist		1.00	1.00	1.00	1.00	1.00
Public Service Worker	0.50					
Office Assistant II	0.25	0.25	0.25	0.25	0.25	0.25
Seasonals (FTE equivalent)	3.50	3.50	3.50	3.50	3.50	3.50
Golf						
General Manager	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Chef	1.00	1.00	1.00	1.00	1.00	1.00
Golf Professional	1.00	1.00	1.00	1.00	1.00	1.00
Events Manager	1.00	1.00	-	-	-	-
Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00
Seasonals (FTE equivalent)	16.00	16.00	16.00	16.00	16.00	16.00
	52.00	55.50	55.00	57.50	57.36	57.36
Total FTE's	231.27	223.75	230.29	236.79	247.06	250.56
FT Employees	167.00	175.00	183.00	187.00	198.00	201.00
Regular PT Employees (FTE's)	3.99	9.27	7.31	7.31	7.31	7.31
Seasonal Employees (FTE's)	60.28	39.48	39.98	42.48	41.75	42.25

Summary of Changes from 2026 Budget to 2027 Budget

Firefighter/Paramedic (Authorized 01-01-2026)	1.00
Accountant (Authorized 04-15-2026)	1.00
Firefighter/Paramedic (Funded with General Fund only)	7.00
Code Enforcement Officer to FT (offset by inspection revenue)	0.50
Street light employee	1.00
Seasonals	(0.23)
	10.27

Summary of Changes from 2027 Budget to 2028 Budget

Human Resources Director	1.00
Police Officer CMU (Grant Funded) 50th officer	1.00
Public Service Workers-Streets	1.00
Six month seasonal-storm	0.50
	3.50

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

From: Samantha Drewry, Code Enforcement Officer

Date: July 14, 2026

Re: Diseased Tree Removal Program Options

Background

It is estimated that the City currently contains approximately 9,000 ash trees and has experienced the increased presence of Emerald Ash Borer (EAB), which has increased the need for removal of diseased trees on private residential properties.

Dead and diseased ash trees create financial burdens for homeowners, as EAB infested trees experience rapid canopy dieback, structural degradation, wood brittleness, and loss of stem integrity over time. These factors increase the likelihood of a limb or whole tree failure. As deterioration progresses, removals often become more technically complex and costly due to the heightened safety concerns. Moving forward with abatement, the city would face the same upfront costs and liability resulting from accidental damage during tree removal or restoration of impacted areas on private properties.

Alternative approaches have been evaluated that are used by other communities to manage diseased tree removal on private property. This review included programs such as the City of Woodbury's Diseased Tree Assessment process, City of Maplewood's Private Tree Removal Relief Program, and Washington County Community Development Agency's (CDA) Repair and Renovate Program, all of which offer strategies to reduce homeowner burden, minimize municipal liability, and streamline removal efforts. In addition, other options have been explored that are not currently available but may become viable in the future, including federal and state grant opportunities, as well as potential funding through LAHA and CDBG programs. While the City has explored applying for grants in the past, because the community is not an economically challenged City, we have typically not qualified.

Overview & Discussion

Woodbury's Diseased Tree Assessment Program – Summary

The City of Woodbury started a diseased and hazardous tree assessment program in 2025 that allows residential property owners to apply for financial support for removal of diseased or hazardous trees that have been confirmed by the City Forester. The program was funded with budget savings ($500,000) from a previous year. Fifty residents have utilized the program since its start in the spring of 2025, which is a special assessment process with a tiered interest amount and term limits determined based on project cost.

This program is limited to private residential properties; homeowner associations were not eligible due to not paying property taxes directly. Applicants obtain two separate quotes for tree removal,

debris disposal, and stump grinding from licensed contractors. If the application is approved, the City sends the homeowner an assessment agreement drafted by the City Attorney's Office. Once the homeowner signs the agreement, the selected contractor has 60 days to complete the required removal. After the work is finished, the contractor's invoice is submitted to the City, which then has 30 days to issue payment directly to the contractor.

The program utilizing the budget savings is currently not being advertised while the City opens their income-based program using CDGB funds. The income-based program is operated by the City using the HUD CDBG funds and is now available for residents who meet the required income restrictions. The original assessment program will again be advertised in the fall of this year.

Pros

Woodbury reports that the program has been well-received by residents, with positive feedback from homeowners who utilized the assistance. The program has also operated smoothly overall, and Woodbury staff have indicated that they would not recommend any changes to its structure or processes at this time. By requiring homeowners to obtain multiple bids and authorizing the City to pay contractors directly, the program helps ensure competitive pricing, consistent removal standards, and proper documentation. Additionally, the assessment-based repayment structure reduces immediate financial pressure on homeowners, while still ensuring that the City is reimbursed for costs over time. The program also reduces City liability associated with contractor selection or tree removal oversight, since homeowners select the contractor and the City's involvement is limited to payment and assessment administration.

Cons

Implementing a similar program in Cottage Grove would require an upfront financial commitment similar to Woodbury, who allocated $500,000 over three years. Depending on participation levels, available fund balance, and annual diseased tree volumes, securing and maintaining a dedicated funding source would require a budget addition. The program also requires staff capacity for application review, agreement preparation, invoice processing, and assessment tracking, which could increase administrative workload. In addition, paying an invoice made out to a homeowner rather than the City can create liability and legal concerns and may also make it difficult to determine whether the invoice is legitimate. For these reasons, all invoices should be issued directly to the City to ensure proper verification and processing. Finally, limiting the program to private residential properties—while necessary due to taxation—may lead to concerns from HOAs or other property groups who are not eligible for assistance.

City of Maplewood – Private Tree Removal Relief Program Summary

The City of Maplewood administers a Private Tree Removal Relief Program, which provides financial assistance to property owners for the removal of hazardous or diseased trees on private property. The program was funded with a one-time levy of $150,000 and to date has certified around $55,000 over the first 1.5 to 2 years of the program.

The program covers eligible costs up to $3,000 per property, with repayment collected through a special assessment added to the property's real estate taxes. Maplewood has indicated they have

had very few applications given it is a repayment loan. Eligibility extends to legal owners of residential or commercial property, provided property taxes are not delinquent – no income restrictions are placed on eligibility of the program.

The program operates on a first-come, first-served basis. Applicants must submit a completed application, obtain at least three quotes from City-licensed tree contractors, and receive City approval before work begins. Once approved, the City hires the contractor and will pay them directly. The applicant has 60 days to complete the project. Contractors bill the City directly for eligible costs, after which Maplewood initiates a five-year special assessment at an interest rate of 2 percent above the City's most recent bond rate. Property owners may pay off the assessment in full at any time without penalty. A waiver of appeal is required as part of the assessment process. Please note there are no income requirements for this program.

Pros

Maplewood's Private Tree Removal Relief Program demonstrates a structured model that provides financial assistance to property owners while ensuring hazardous trees are removed in a timely manner. Its design of directly paying contractors while recovering costs through a special assessment removes the complication of the City paying a bill issued under a homeowner's name. This approach can reduce immediate financial barriers for residents and may lead to faster mitigation of hazardous trees.

The program offers flexibility by covering debris removal. This comprehensive scope could serve as a useful model for Cottage Grove if the City seeks to encourage not just removal of hazardous trees, but also proper restoration afterward. Additionally, Maplewood's requirement for competitive quotes and use of licensed contractors highlights a framework that promotes consistency, cost control, and quality assurance.

Cons

While Maplewood's program provides valuable insight, several elements may present challenges if Cottage Grove were to adopt a similar model. The $3,000 cap may be insufficient for larger or multiple hazardous trees, meaning residents could still face significant out-of-pocket expenses. In addition, the requirement to obtain three quotes and work exclusively with City-licensed contractors may create an additional administrative burden for both the City and residents.

City of Cottage Grove – Program Funding Options

The following table outlines three different cost allocation scenarios over a three-year period, based on an estimated removal cost of $5,000 per tree and the potential number of diseased trees that could be supported by the program if funded. Because participating citizens would repay the loan through assessments over three years, the program must be funded for the full duration of this repayment period. This ensures that sufficient resources are available up front to cover tree removal costs while allowing time for assessments to be collected in full and used to replenish the program. The program can be income-based or open to all income levels.

Three-Year Budget	Estimated Cost Per Tree	Average Number of Trees Potentially Removed	Trees Covered over 3 Years
$100,000	$5,000	6	18
$200,000	$5,000	13	39
$300,000	$5,000	20	60

Historically, an average of five complaints regarding diseased trees are received annually. One abatement of diseased trees has been completed. Dead trees are addressed via code violation only if they pose a safety hazard to the public, i.e. hanging over a sidewalk or trail.

Year	Number of Diseased Tree Complaints	City Abated
2021	3	0
2022	4	0
2023	4	0
2024	5	1 (removed 4 trees)
2025	7	0
2026 YTD	5	0

Given the estimated cost of approximately $5,000 per tree for removal, if the City were to proceed with abatements for diseased tree code enforcement cases, a minimum of $30,000 should be budgeted annually to cover the upfront abatement expenses. The City would be required to hire a contractor, complete the work to bring the property into compliance, and assess the private property taxes. A standard one-year repayment on abatement assessments has been the practice.

Washington County CDA – Repair and Renovate Program Summary

The Washington County Community Development Agency (CDA) administers the Repair and Renovate Program, which is designed to help preserve the physical condition and property values of homes owned by County residents. The program offers cost-effective home improvement loans to eligible properties located within Washington County. To qualify, a household's income must not exceed 115 percent of the area median income ($150,765 in 2025), with priority consideration given to lower-income households. Applicants must meet a minimum credit score requirement of 660 and must occupy the home for at least 12 months. Additionally, the loan amount may not exceed 100 percent of the current assessed value of the property.

The program allows funding for tree removal when a dead, diseased, or unstable tree has been determined by the City Forester to pose a risk to the home. A letter from the forester on their determination is the required documentation. Loan amounts range from a minimum of $5,500 to a maximum of $30,000 per household. Loans carry interest rates that vary based on income level but do not exceed 3 percent. The loan becomes due upon the sale of the property or at the end of the 20-year loan term. Applications are submitted directly to the Washington County CDA, and a fee equal to 1 percent of the loan amount is due at the time of application.

To date, three Cottage Grove residents have used this program for purposes other than tree removal, and one Washington County applicant has used it specifically for tree removal, along with additional home improvement work.

Pros

Directing residents to the Washington County CDA Repair and Renovate Program would not require any additional funding or financial commitment from the City. Because the program is administered and financed entirely by the County, Cottage Grove would not incur upfront costs, administrative expenses, or long-term repayment management obligations. The program also offers low-interest loans with flexible terms, making it a cost-effective option for eligible homeowners. Additionally, its allowance for tree removal—when verified as dead, diseased, or unstable by the City Forester—provides a pathway for residents to address hazardous trees without relying on the City's abatement process. The program's structure encourages proactive maintenance and can help preserve neighborhood property values while reducing the likelihood of City-driven enforcement proceedings.

Cons

Eligibility restrictions may prevent some residents from qualifying for assistance. Income limits, minimum credit score requirements, loan-to-value caps, and the 12-month occupancy requirement may exclude homeowners who still face significant financial challenges related to diseased tree removal. Additionally, the program only funds the removal of a tree if it is determined to be at risk of causing damage to the homeowner's property, not surrounding property. This significantly limits eligibility, as many diseased trees may not yet present a direct threat to the structure and therefore would not qualify for assistance. In addition, it does not address the concerns of neighboring property owners who likely have submitted a complaint.

Because participation is voluntary and eligibility-based, the program does not address the City's concerns regarding enforcement or abatement. If a homeowner is ineligible, chooses not to apply, or does not take action, the City may still be required to carry out abatement, leaving existing financial, administrative, and liability concerns unresolved. The required 1 percent application fee may also discourage participation for some households.

Federal and State Grants

While there are no available state or federal grants specifically for diseased tree removal, such funding opportunities may emerge in the future. In 2023, Hennepin County was awarded a five-year, $10 million Urban and Community Forestry Grant from the U.S. Forest Service to support the removal and replacement of trees infected with emerald ash borer. This funding allowed cities within Hennepin County to direct residents needing assistance with diseased tree removal to the County's program. Applications opened in June 2024 for Hennepin County residents and will remain available through January 2029.

Minnesota has also offered several statewide grant programs in recent years, most with income restrictions, including Shade Tree Bonding Grants in 2024 and 2025, which provided funding for local governments to remove and replant shade trees on public land, with priority for projects

involving ash trees posing public safety concerns or located in environmental justice areas – this program does not provide assistance to private property trees. As mentioned, these programs typically have income restrictions.

Additionally, ReLeaf Community Forestry Grants provided $7 million statewide to support a wide range of community forestry work, with awards up to $500,000 and no match required. Eligible applicants included Minnesota local governments, Tribal governments, educational institutions, and 501(c) nonprofits, with priority given to projects located in census tracts with high socioeconomic need. These grants supported activities such as tree inventories, management plan development, planting, removal, maintenance, outreach, professional training, and wood utilization. Funding could be used for work on public land as well as residential tree work for low-income households when completed by qualified arboriculture professionals. The application window closed in November 2025, and new applications are no longer being accepted.

LAHA & CDGB Funds

The City of Cottage Grove participates in a three-year "Cooperation Agreement" with the Washington County Community Development Agency (CDA) to access Community Development Block Grant (CDBG) funds, with the current agreement in place through 2027. Cottage Grove would only be eligible to receive a direct allocation of CDBG funds from HUD if the City's population reaches 50,000 by the end of the current agreement period; otherwise, the City will continue participating in the cooperative structure, which allows the CDA to maximize its overall HUD allocation. At this time, it is unknown how much funding Cottage Grove might receive if our population were to meet the 50,000 threshold. By comparison, the City of Woodbury receives a direct HUD allocation due to its size and is able to use those funds to assist homeowners with the removal of dead trees as identified in their recently rolled out program.

The Washington County CDA also administers a "Repair and Renovate" loan program as outlined above that supports lower-income homeowners in addressing safety-related needs, including the removal of dead or diseased trees. Staff will be taking steps to advertise this program to our citizens through our website and social media and including it in compliance letters sent to citizens for diseased trees. Some cities, such as Oakdale, choose to supplement this County program with Local Affordable Housing Aid (LAHA) funds which the County then administers. Cottage Grove has the option to do the same, allocating their LAHA funds to the County's Repair and Renovate program, or to establish a separate program using LAHA funds to assist homeowners with interior and exterior repairs, including tree removal; however, current direction from City Council has been to dedicate the City's LAHA funds to support a diversity of housing including work force and affordable projects aligning with the completed Housing Market Study. If Cottage Grove used LAHA funds for such a program, it would need to be income based.

Recommendation

That the Council provide direction for the creation or support of a program to financially assist private diseased tree removal and/or abatement of diseased trees.

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND											
Department: 10 - PLANNING & ZONING											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-10-1100-4100	SALARY-FULL TIME	372,494.49	419,798.08	191,230.85	469,850.00	485,500.00	15,650.00	3.33%	506,300.00	20,800.00	4.28%
Total Object: 4100 - SALARY-FULL TIME:		**372,494.49**	**419,798.08**	**191,230.85**	**469,850.00**	**485,500.00**	**15,650.00**	**3.33%**	**506,300.00**	**20,800.00**	**4.28%**
Object: 4110 - OVERTIME F. T.											
100-10-1100-4110	OVERTIME F. T.	3,516.30	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
Total Object: 4110 - OVERTIME F. T.:		**3,516.30**	**0.00**	**0.00**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**	**5,200.00**	**200.00**	**4.00%**
Object: 4120 - SAL-P.T./TEMP											
100-10-1100-4120	SAL-P.T./TEMP	2,934.40	6,670.97	7,722.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		**2,934.40**	**6,670.97**	**7,722.59**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
100-10-1100-4138	MN PAID LEAVE	0.00	117.77	1,025.57	2,100.00	2,100.00	0.00	0.00%	2,300.00	200.00	9.52%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**117.77**	**1,025.57**	**2,100.00**	**2,100.00**	**0.00**	**0.00%**	**2,300.00**	**200.00**	**9.52%**
Object: 4141 - PERA											
100-10-1100-4141	PERA	26,749.92	31,492.84	14,565.00	35,500.00	37,200.00	1,700.00	4.79%	39,100.00	1,900.00	5.11%
Total Object: 4141 - PERA:		**26,749.92**	**31,492.84**	**14,565.00**	**35,500.00**	**37,200.00**	**1,700.00**	**4.79%**	**39,100.00**	**1,900.00**	**5.11%**
Object: 4142 - FICA											
100-10-1100-4142	FICA	27,256.35	31,087.92	14,457.58	36,200.00	37,900.00	1,700.00	4.70%	39,700.00	1,800.00	4.75%
Total Object: 4142 - FICA:		**27,256.35**	**31,087.92**	**14,457.58**	**36,200.00**	**37,900.00**	**1,700.00**	**4.70%**	**39,700.00**	**1,800.00**	**4.75%**
Object: 4144 - HEALTH INSURANCE											
100-10-1100-4144	HEALTH INSURANCE	54,000.00	59,400.00	27,000.00	64,800.00	71,100.00	6,300.00	9.72%	78,300.00	7,200.00	10.13%
Total Object: 4144 - HEALTH INSURANCE:		**54,000.00**	**59,400.00**	**27,000.00**	**64,800.00**	**71,100.00**	**6,300.00**	**9.72%**	**78,300.00**	**7,200.00**	**10.13%**
Object: 4148 - WORKERS COMP											
100-10-1100-4148	WORKERS COMP	3,100.00	3,200.04	1,041.65	2,500.00	6,800.00	4,300.00	172.00%	10,200.00	3,400.00	50.00%
Total Object: 4148 - WORKERS COMP:		**3,100.00**	**3,200.04**	**1,041.65**	**2,500.00**	**6,800.00**	**4,300.00**	**172.00%**	**10,200.00**	**3,400.00**	**50.00%**
Total Category: 4100 - PERSONAL SERVICES:		**490,051.46**	**551,767.62**	**257,043.24**	**615,950.00**	**645,600.00**	**29,650.00**	**4.81%**	**681,100.00**	**35,500.00**	**5.50%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-10-1100-4200	OFFICE SUPPLIES	0.00	204.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:		**0.00**	**204.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4210 - OP SUPPLY-OTHER											
100-10-1100-4210	OP SUPPLY-OTHER	26.00	5,596.00	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
Total Object: 4210 - OP SUPPLY-OTHER:		**26.00**	**5,596.00**	**0.00**	**100.00**	**100.00**	**0.00**	**0.00%**	**110.00**	**10.00**	**10.00%**
Object: 4217 - CLOTHING/UNIFORM											
100-10-1100-4217	CLOTHING/UNIFORM	0.00	0.00	60.00	250.00	400.00	150.00	60.00%	300.00	-100.00	-25.00%
Total Object: 4217 - CLOTHING/UNIFORM:		**0.00**	**0.00**	**60.00**	**250.00**	**400.00**	**150.00**	**60.00%**	**300.00**	**-100.00**	**-25.00%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
100-10-1100-4280	CAPITAL OUTLAY <$5,000	585.71	701.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**585.71**	**701.67**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**611.71**	**6,502.42**	**60.00**	**350.00**	**500.00**	**150.00**	**42.86%**	**410.00**	**-90.00**	**-18.00%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-10-1100-4300	PROF SERVICES	13,294.43	21,270.30	692.50	4,000.00	4,000.00	0.00	0.00%	4,240.00	240.00	6.00%
Total Object: 4300 - PROF SERVICES:		**13,294.43**	**21,270.30**	**692.50**	**4,000.00**	**4,000.00**	**0.00**	**0.00%**	**4,240.00**	**240.00**	**6.00%**
Object: 4301 - ENGINEERING SVS											
100-10-1100-4301	ENGINEERING SVS	730.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-10-1110-4301	ENGINEERING SVS	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00%	30,000.00	10,000.00	50.00%
Budget Notes											
Budget Code	**Description**										
2027	Engineering Services is General Fund Comp Plan costs in 2026, 2027, and 2028										
Total Object: 4301 - ENGINEERING SVS:		**730.00**	**0.00**	**0.00**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**	**30,000.00**	**10,000.00**	**50.00%**
Object: 4305 - FEES FOR SERVICE											
100-10-1100-4305	FEES FOR SERVICE	150.61	1,632.00	802.00	2,000.00	2,000.00	0.00	0.00%	2,100.00	100.00	5.00%
Total Object: 4305 - FEES FOR SERVICE:		**150.61**	**1,632.00**	**802.00**	**2,000.00**	**2,000.00**	**0.00**	**0.00%**	**2,100.00**	**100.00**	**5.00%**
Object: 4310 - COMMUNICATION											
100-10-1100-4310	COMMUNICATION	1,611.00	2,083.50	873.00	2,350.00	2,300.00	-50.00	-2.13%	2,490.00	190.00	8.26%
Total Object: 4310 - COMMUNICATION:		**1,611.00**	**2,083.50**	**873.00**	**2,350.00**	**2,300.00**	**-50.00**	**-2.13%**	**2,490.00**	**190.00**	**8.26%**
Object: 4321 - DATA PROCESSING											
100-10-1100-4321	DATA PROCESSING	35,400.00	36,399.96	11,750.00	28,200.00	29,600.00	1,400.00	4.96%	31,100.00	1,500.00	5.07%
Total Object: 4321 - DATA PROCESSING:		**35,400.00**	**36,399.96**	**11,750.00**	**28,200.00**	**29,600.00**	**1,400.00**	**4.96%**	**31,100.00**	**1,500.00**	**5.07%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4340 - PRINTING											
100-10-1100-4340	PRINTING	407.00	97.64	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
Total Object: 4340 - PRINTING:		**407.00**	**97.64**	**0.00**	**100.00**	**100.00**	**0.00**	**0.00%**	**110.00**	**10.00**	**10.00%**
Object: 4341 - ADVER/PUBLISH											
100-10-1100-4341	ADVER/PUBLISH	972.92	1,766.81	490.68	1,900.00	2,000.00	100.00	5.26%	2,010.00	10.00	0.50%
Total Object: 4341 - ADVER/PUBLISH:		**972.92**	**1,766.81**	**490.68**	**1,900.00**	**2,000.00**	**100.00**	**5.26%**	**2,010.00**	**10.00**	**0.50%**
Object: 4350 - INSURANCE CHARGE											
100-10-1100-4350	INSURANCE CHARGE	1,700.00	1,899.96	14,000.00	33,600.00	38,300.00	4,700.00	13.99%	40,200.00	1,900.00	4.96%
Total Object: 4350 - INSURANCE CHARGE:		**1,700.00**	**1,899.96**	**14,000.00**	**33,600.00**	**38,300.00**	**4,700.00**	**13.99%**	**40,200.00**	**1,900.00**	**4.96%**
Object: 4401 - DUES & SUBS											
100-10-1100-4401	DUES & SUBS	1,475.93	969.00	693.40	1,400.00	1,500.00	100.00	7.14%	1,480.00	-20.00	-1.33%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Becker Dues		0.00	0.00	225.00						
2027	Erickson Dues		0.00	0.00	225.00						
2027	Pierret Dues		0.00	0.00	775.00						
2027	Schmitz Dues		0.00	0.00	275.00						
Total Object: 4401 - DUES & SUBS:		**1,475.93**	**969.00**	**693.40**	**1,400.00**	**1,500.00**	**100.00**	**7.14%**	**1,480.00**	**-20.00**	**-1.33%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-10-1100-4403	TRAVEL/TRAIN/CON	5,965.20	2,631.50	2,772.00	5,000.00	5,100.00	100.00	2.00%	5,300.00	200.00	3.92%
Budget Notes											
Budget Code	**Description**										
2027	Becker: $1300 Pierret: $1225 Erickson: $1300										
Total Object: 4403 - TRAVEL/TRAIN/CON:		**5,965.20**	**2,631.50**	**2,772.00**	**5,000.00**	**5,100.00**	**100.00**	**2.00%**	**5,300.00**	**200.00**	**3.92%**
Object: 4434 - SPECIAL EVENTS											
100-10-1100-4434	SPECIAL EVENTS	680.70	310.51	310.37	1,250.00	1,300.00	50.00	4.00%	1,320.00	20.00	1.54%
Total Object: 4434 - SPECIAL EVENTS:		**680.70**	**310.51**	**310.37**	**1,250.00**	**1,300.00**	**50.00**	**4.00%**	**1,320.00**	**20.00**	**1.54%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**62,387.79**	**69,061.18**	**32,383.95**	**99,800.00**	**106,200.00**	**6,400.00**	**6.41%**	**120,350.00**	**14,150.00**	**13.32%**
Total Department: 10 - PLANNING & ZONING:		**553,050.96**	**627,331.22**	**289,487.19**	**716,100.00**	**752,300.00**	**36,200.00**	**5.06%**	**801,860.00**	**49,560.00**	**6.59%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 13 - PROTECTIVE INSPECTION											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-13-1000-4100	SALARY-FULL TIME	714,413.53	790,990.57	371,459.53	935,150.00	1,066,300.00	131,150.00	14.02%	1,110,900.00	44,600.00	4.18%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	BA-Seasonal Code Enforcement to FT	0.00	0.00	77,100.00
2027	Move PT Salaries to FT for Code Enforcemer	0.00	0.00	34,000.00
2027	Original	0.00	0.00	955,200.00
2028 FALL 2026	BA Code Enforcement Officer	0.00	0.00	82,000.00
2028 FALL 2026	BA for Code Enf Officer from Pt	0.00	0.00	35,400.00
2028 FALL 2026	Orginal	0.00	0.00	993,500.00

Total Object: 4100 - SALARY-FULL TIME:	**714,413.53**	**790,990.57**	**371,459.53**	**935,150.00**	**1,066,300.00**	**131,150.00**	**14.02%**	**1,110,900.00**	**44,600.00**	**4.18%**
Object: 4110 - OVERTIME F. T.										
100-13-1000-4110 OVERTIME F. T.	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
Total Object: 4110 - OVERTIME F. T.:	**0.00**	**0.00**	**0.00**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**	**5,200.00**	**200.00**	**4.00%**
Object: 4115 - REGULAR-P/T REG STATUS										
100-13-1000-4115 REGULAR-P/T REG STATUS	0.00	0.00	17,406.33	44,000.00	42,800.00	-1,200.00	-2.73%	44,600.00	1,800.00	4.21%
Total Object: 4115 - REGULAR-P/T REG STATUS:	**0.00**	**0.00**	**17,406.33**	**44,000.00**	**42,800.00**	**-1,200.00**	**-2.73%**	**44,600.00**	**1,800.00**	**4.21%**
Object: 4120 - SAL-P.T./TEMP										
100-13-1000-4120 SAL-P.T./TEMP	61,151.84	74,824.69	9,905.71	66,100.00	34,100.00	-32,000.00	-48.41%	35,400.00	1,300.00	3.81%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	BA Code Enforcement to FT	0.00	0.00	-34,000.00
2027	Original	0.00	0.00	68,100.00

Total Object: 4120 - SAL-P.T./TEMP:	**61,151.84**	**74,824.69**	**9,905.71**	**66,100.00**	**34,100.00**	**-32,000.00**	**-48.41%**	**35,400.00**	**1,300.00**	**3.81%**
Object: 4138 - MN PAID LEAVE										
100-13-1000-4138 MN PAID LEAVE	0.00	232.16	2,059.70	4,500.00	4,700.00	200.00	4.44%	5,000.00	300.00	6.38%
Total Object: 4138 - MN PAID LEAVE:	**0.00**	**232.16**	**2,059.70**	**4,500.00**	**4,700.00**	**200.00**	**4.44%**	**5,000.00**	**300.00**	**6.38%**
Object: 4141 - PERA										
100-13-1000-4141 PERA	54,979.48	63,005.27	29,451.25	73,900.00	81,300.00	7,400.00	10.01%	84,700.00	3,400.00	4.18%
Total Object: 4141 - PERA:	**54,979.48**	**63,005.27**	**29,451.25**	**73,900.00**	**81,300.00**	**7,400.00**	**10.01%**	**84,700.00**	**3,400.00**	**4.18%**
Object: 4142 - FICA										
100-13-1000-4142 FICA	54,613.87	62,073.31	28,464.88	80,300.00	82,900.00	2,600.00	3.24%	86,500.00	3,600.00	4.34%
Total Object: 4142 - FICA:	**54,613.87**	**62,073.31**	**28,464.88**	**80,300.00**	**82,900.00**	**2,600.00**	**3.24%**	**86,500.00**	**3,600.00**	**4.34%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4144 - HEALTH INSURANCE											
100-13-1000-4144	HEALTH INSURANCE	90,000.00	99,000.00	51,000.00	122,400.00	134,300.00	11,900.00	9.72%	147,900.00	13,600.00	10.13%
Total Object: 4144 - HEALTH INSURANCE:		**90,000.00**	**99,000.00**	**51,000.00**	**122,400.00**	**134,300.00**	**11,900.00**	**9.72%**	**147,900.00**	**13,600.00**	**10.13%**
Object: 4148 - WORKERS COMP											
100-13-1000-4148	WORKERS COMP	6,000.00	6,399.96	2,875.00	6,900.00	16,700.00	9,800.00	142.03%	23,200.00	6,500.00	38.92%
Total Object: 4148 - WORKERS COMP:		**6,000.00**	**6,399.96**	**2,875.00**	**6,900.00**	**16,700.00**	**9,800.00**	**142.03%**	**23,200.00**	**6,500.00**	**38.92%**
Total Category: 4100 - PERSONAL SERVICES:		**981,158.72**	**1,096,525.96**	**512,622.40**	**1,338,250.00**	**1,468,100.00**	**129,850.00**	**9.70%**	**1,543,400.00**	**75,300.00**	**5.13%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-13-1000-4200	OFFICE SUPPLIES	37.05	214.49	32.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:		**37.05**	**214.49**	**32.97**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4210 - OP SUPPLY-OTHER											
100-13-1000-4210	OP SUPPLY-OTHER	497.15	1,035.44	426.01	1,000.00	3,300.00	2,300.00	230.00%	3,300.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	New set of code books with the adoption of 2027 Minnesota Codes										
Total Object: 4210 - OP SUPPLY-OTHER:		**497.15**	**1,035.44**	**426.01**	**1,000.00**	**3,300.00**	**2,300.00**	**230.00%**	**3,300.00**	**0.00**	**0.00%**
Object: 4211 - MOTOR FUELS											
100-13-1000-4211	MOTOR FUELS	6,541.36	6,654.58	2,792.20	8,970.00	8,390.00	-580.00	-6.47%	8,720.00	330.00	3.93%
Total Object: 4211 - MOTOR FUELS:		**6,541.36**	**6,654.58**	**2,792.20**	**8,970.00**	**8,390.00**	**-580.00**	**-6.47%**	**8,720.00**	**330.00**	**3.93%**
Object: 4217 - CLOTHING/UNIFORM											
100-13-1000-4217	CLOTHING/UNIFORM	167.00	1,177.95	274.00	800.00	1,600.00	800.00	100.00%	1,600.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	Increase clothing allowance to include new staff										
Total Object: 4217 - CLOTHING/UNIFORM:		**167.00**	**1,177.95**	**274.00**	**800.00**	**1,600.00**	**800.00**	**100.00%**	**1,600.00**	**0.00**	**0.00%**
Object: 4231 - SMALL TOOLS											
100-13-1000-4231	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4231 - SMALL TOOLS:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
100-13-1000-4280	CAPITAL OUTLAY <$5,000	595.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**595.48**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**7,838.04**	**9,082.46**	**3,525.18**	**10,770.00**	**13,290.00**	**2,520.00**	**23.40%**	**13,620.00**	**330.00**	**2.48%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-13-1000-4300	PROF SERVICES	169,499.92	136,452.89	59,616.83	180,250.00	170,000.00	-10,250.00	-5.69%	177,000.00	7,000.00	4.12%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Orignal		0.00	0.00	180,000.00						
2027	To amount spent		0.00	0.00	-10,000.00						
100-13-1045-4300	PROF SERVICES	5,918.50	1,364.00	12.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
	Total Object: 4300 - PROF SERVICES:	**175,418.42**	**137,816.89**	**59,628.83**	**182,250.00**	**172,000.00**	**-10,250.00**	**-5.62%**	**179,000.00**	**7,000.00**	**4.07%**
Object: 4302 - LEGAL SERVICE											
100-13-1045-4302	LEGAL SERVICE	0.00	5,140.00	3,377.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	**0.00**	**5,140.00**	**3,377.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
100-13-1000-4305	FEES FOR SERVICE	392.90	300.59	9,079.69	15,400.00	400.00	-15,000.00	-97.40%	400.00	0.00	0.00%
100-13-1045-4305	FEES FOR SERVICE	0.00	10,747.50	53,126.64	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	BA - Diseased Ash Tree Removal Program		1.00	200,000.00	200,000.00						
2027	Remove BA - Diseased Ash Tree Removal Pr		1.00	-200,000.00	-200,000.00						
	Total Object: 4305 - FEES FOR SERVICE:	**392.90**	**11,048.09**	**62,206.33**	**15,400.00**	**400.00**	**-15,000.00**	**-97.40%**	**400.00**	**0.00**	**0.00%**
Object: 4309 - CREDIT CARD FEES											
100-13-1000-4309	CREDIT CARD FEES	265,201.73	402,095.54	92,457.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4309 - CREDIT CARD FEES:	**265,201.73**	**402,095.54**	**92,457.38**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4310 - COMMUNICATION											
100-13-1000-4310	COMMUNICATION	4,557.03	4,422.79	2,000.09	5,800.00	5,000.00	-800.00	-13.79%	5,500.00	500.00	10.00%
	Total Object: 4310 - COMMUNICATION:	**4,557.03**	**4,422.79**	**2,000.09**	**5,800.00**	**5,000.00**	**-800.00**	**-13.79%**	**5,500.00**	**500.00**	**10.00%**
Object: 4321 - DATA PROCESSING											
100-13-1000-4321	DATA PROCESSING	96,500.00	115,100.04	47,625.00	114,300.00	120,000.00	5,700.00	4.99%	126,000.00	6,000.00	5.00%
	Total Object: 4321 - DATA PROCESSING:	**96,500.00**	**115,100.04**	**47,625.00**	**114,300.00**	**120,000.00**	**5,700.00**	**4.99%**	**126,000.00**	**6,000.00**	**5.00%**
Object: 4340 - PRINTING											
100-13-1000-4340	PRINTING	100.00	1,382.44	347.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
	Total Object: 4340 - PRINTING:	**100.00**	**1,382.44**	**347.00**	**1,100.00**	**1,100.00**	**0.00**	**0.00%**	**1,100.00**	**0.00**	**0.00%**
Object: 4341 - ADVER/PUBLISH											
100-13-1045-4341	ADVER/PUBLISH	86.32	288.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4341 - ADVER/PUBLISH:	**86.32**	**288.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4350 - INSURANCE CHARGE											
100-13-1000-4350	INSURANCE CHARGE	1,200.00	1,299.96	1,750.00	4,200.00	6,000.00	1,800.00	42.86%	6,300.00	300.00	5.00%
Total Object: 4350 - INSURANCE CHARGE:		**1,200.00**	**1,299.96**	**1,750.00**	**4,200.00**	**6,000.00**	**1,800.00**	**42.86%**	**6,300.00**	**300.00**	**5.00%**
Object: 4370 - MAINT-REPAIR/EQ											
100-13-1000-4370	MAINT-REPAIR/EQ	0.00	127.83	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4370 - MAINT-REPAIR/EQ:		**0.00**	**127.83**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4375 - CHARGE-FLEET MNT											
100-13-1000-4375	CHARGE-FLEET MNT	25,190.14	20,515.30	7,408.69	23,000.00	25,300.00	2,300.00	10.00%	26,570.00	1,270.00	5.02%
Total Object: 4375 - CHARGE-FLEET MNT:		**25,190.14**	**20,515.30**	**7,408.69**	**23,000.00**	**25,300.00**	**2,300.00**	**10.00%**	**26,570.00**	**1,270.00**	**5.02%**
Object: 4401 - DUES & SUBS											
100-13-1000-4401	DUES & SUBS	827.38	2,544.55	2,707.50	4,400.00	4,650.00	250.00	5.68%	2,800.00	-1,850.00	-39.78%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Original Budget		1.00	2,700.00	2,700.00						
2027	Rentalscapes		1.00	1,950.00	1,950.00						
Total Object: 4401 - DUES & SUBS:		**827.38**	**2,544.55**	**2,707.50**	**4,400.00**	**4,650.00**	**250.00**	**5.68%**	**2,800.00**	**-1,850.00**	**-39.78%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-13-1000-4403	TRAVEL/TRAIN/CON	5,900.38	4,014.46	5,764.38	5,000.00	10,000.00	5,000.00	100.00%	10,000.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	Additional training needed for the adoption of the 2027 codes, leadership training, and additional staff										
Total Object: 4403 - TRAVEL/TRAIN/CON:		**5,900.38**	**4,014.46**	**5,764.38**	**5,000.00**	**10,000.00**	**5,000.00**	**100.00%**	**10,000.00**	**0.00**	**0.00%**
Object: 4434 - SPECIAL EVENTS											
100-13-1000-4434	SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4434 - SPECIAL EVENTS:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4449 - OTHER CONTRACT											
100-13-1000-4449	OTHER CONTRACT	141.75	0.00	170.00	150.00	150.00	0.00	0.00%	200.00	50.00	33.33%
Total Object: 4449 - OTHER CONTRACT:		**141.75**	**0.00**	**170.00**	**150.00**	**150.00**	**0.00**	**0.00%**	**200.00**	**50.00**	**33.33%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**575,516.05**	**705,796.09**	**285,442.20**	**355,600.00**	**344,600.00**	**-11,000.00**	**-3.09%**	**357,870.00**	**13,270.00**	**3.85%**
Total Department: 13 - PROTECTIVE INSPECTION:		**1,564,512.81**	**1,811,404.51**	**801,589.78**	**1,704,620.00**	**1,825,990.00**	**121,370.00**	**7.12%**	**1,914,890.00**	**88,900.00**	**4.87%**
Total Fund: 100 - GENERAL FUND:		**2,117,563.77**	**2,438,735.73**	**1,091,076.97**	**2,420,720.00**	**2,578,290.00**	**157,570.00**	**6.51%**	**2,716,750.00**	**138,460.00**	**5.37%**
Report Total:		**2,117,563.77**	**2,438,735.73**	**1,091,076.97**	**2,420,720.00**	**2,578,290.00**	**157,570.00**	**6.51%**	**2,716,750.00**	**138,460.00**	**5.37%**

Group Summary

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND										
Department: 10 - PLANNING & ZONING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	372,494.49	419,798.08	191,230.85	469,850.00	485,500.00	15,650.00	3.33%	506,300.00	20,800.00	4.28%
4110 - OVERTIME F. T.	3,516.30	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%
4120 - SAL-P.T./TEMP	2,934.40	6,670.97	7,722.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	117.77	1,025.57	2,100.00	2,100.00	0.00	0.00%	2,300.00	200.00	9.52%
4141 - PERA	26,749.92	31,492.84	14,565.00	35,500.00	37,200.00	1,700.00	4.79%	39,100.00	1,900.00	5.11%
4142 - FICA	27,256.35	31,087.92	14,457.58	36,200.00	37,900.00	1,700.00	4.70%	39,700.00	1,800.00	4.75%
4144 - HEALTH INSURANCE	54,000.00	59,400.00	27,000.00	64,800.00	71,100.00	6,300.00	9.72%	78,300.00	7,200.00	10.13%
4148 - WORKERS COMP	3,100.00	3,200.04	1,041.65	2,500.00	6,800.00	4,300.00	172.00%	10,200.00	3,400.00	50.00%
Total Category: 4100 - PERSONAL SERVICES:	**490,051.46**	**551,767.62**	**257,043.24**	**615,950.00**	**645,600.00**	**29,650.00**	**4.81%**	**681,100.00**	**35,500.00**	**5.50%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	204.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	26.00	5,596.00	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
4217 - CLOTHING/UNIFORM	0.00	0.00	60.00	250.00	400.00	150.00	60.00%	300.00	-100.00	-25.00%
4280 - CAPITAL OUTLAY <$5,000	585.71	701.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**611.71**	**6,502.42**	**60.00**	**350.00**	**500.00**	**150.00**	**42.86%**	**410.00**	**-90.00**	**-18.00%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	13,294.43	21,270.30	692.50	4,000.00	4,000.00	0.00	0.00%	4,240.00	240.00	6.00%
4301 - ENGINEERING SVS	730.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00%	30,000.00	10,000.00	50.00%
4305 - FEES FOR SERVICE	150.61	1,632.00	802.00	2,000.00	2,000.00	0.00	0.00%	2,100.00	100.00	5.00%
4310 - COMMUNICATION	1,611.00	2,083.50	873.00	2,350.00	2,300.00	-50.00	-2.13%	2,490.00	190.00	8.26%
4321 - DATA PROCESSING	35,400.00	36,399.96	11,750.00	28,200.00	29,600.00	1,400.00	4.96%	31,100.00	1,500.00	5.07%
4340 - PRINTING	407.00	97.64	0.00	100.00	100.00	0.00	0.00%	110.00	10.00	10.00%
4341 - ADVER/PUBLISH	972.92	1,766.81	490.68	1,900.00	2,000.00	100.00	5.26%	2,010.00	10.00	0.50%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	14,000.00	33,600.00	38,300.00	4,700.00	13.99%	40,200.00	1,900.00	4.96%
4401 - DUES & SUBS	1,475.93	969.00	693.40	1,400.00	1,500.00	100.00	7.14%	1,480.00	-20.00	-1.33%
4403 - TRAVEL/TRAIN/CON	5,965.20	2,631.50	2,772.00	5,000.00	5,100.00	100.00	2.00%	5,300.00	200.00	3.92%
4434 - SPECIAL EVENTS	680.70	310.51	310.37	1,250.00	1,300.00	50.00	4.00%	1,320.00	20.00	1.54%
Total Category: 4300 - CONTRACTUAL SERVICES:	**62,387.79**	**69,061.18**	**32,383.95**	**99,800.00**	**106,200.00**	**6,400.00**	**6.41%**	**120,350.00**	**14,150.00**	**13.32%**
Total Department: 10 - PLANNING & ZONING:	**553,050.96**	**627,331.22**	**289,487.19**	**716,100.00**	**752,300.00**	**36,200.00**	**5.06%**	**801,860.00**	**49,560.00**	**6.59%**
Department: 13 - PROTECTIVE INSPECTION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	714,413.53	790,990.57	371,459.53	935,150.00	1,066,300.00	131,150.00	14.02%	1,110,900.00	44,600.00	4.18%
4110 - OVERTIME F. T.	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,200.00	200.00	4.00%

Budget Comparison Report

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	17,406.33	44,000.00	42,800.00	-1,200.00	-2.73%	44,600.00	1,800.00	4.21%
4120 - SAL-P.T./TEMP	61,151.84	74,824.69	9,905.71	66,100.00	34,100.00	-32,000.00	-48.41%	35,400.00	1,300.00	3.81%
4138 - MN PAID LEAVE	0.00	232.16	2,059.70	4,500.00	4,700.00	200.00	4.44%	5,000.00	300.00	6.38%
4141 - PERA	54,979.48	63,005.27	29,451.25	73,900.00	81,300.00	7,400.00	10.01%	84,700.00	3,400.00	4.18%
4142 - FICA	54,613.87	62,073.31	28,464.88	80,300.00	82,900.00	2,600.00	3.24%	86,500.00	3,600.00	4.34%
4144 - HEALTH INSURANCE	90,000.00	99,000.00	51,000.00	122,400.00	134,300.00	11,900.00	9.72%	147,900.00	13,600.00	10.13%
4148 - WORKERS COMP	6,000.00	6,399.96	2,875.00	6,900.00	16,700.00	9,800.00	142.03%	23,200.00	6,500.00	38.92%
Total Category: 4100 - PERSONAL SERVICES:	**981,158.72**	**1,096,525.96**	**512,622.40**	**1,338,250.00**	**1,468,100.00**	**129,850.00**	**9.70%**	**1,543,400.00**	**75,300.00**	**5.13%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	37.05	214.49	32.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	497.15	1,035.44	426.01	1,000.00	3,300.00	2,300.00	230.00%	3,300.00	0.00	0.00%
4211 - MOTOR FUELS	6,541.36	6,654.58	2,792.20	8,970.00	8,390.00	-580.00	-6.47%	8,720.00	330.00	3.93%
4217 - CLOTHING/UNIFORM	167.00	1,177.95	274.00	800.00	1,600.00	800.00	100.00%	1,600.00	0.00	0.00%
4231 - SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4280 - CAPITAL OUTLAY <$5,000	595.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**7,838.04**	**9,082.46**	**3,525.18**	**10,770.00**	**13,290.00**	**2,520.00**	**23.40%**	**13,620.00**	**330.00**	**2.48%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	175,418.42	137,816.89	59,628.83	182,250.00	172,000.00	-10,250.00	-5.62%	179,000.00	7,000.00	4.07%
4302 - LEGAL SERVICE	0.00	5,140.00	3,377.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	392.90	11,048.09	62,206.33	15,400.00	400.00	-15,000.00	-97.40%	400.00	0.00	0.00%
4309 - CREDIT CARD FEES	265,201.73	402,095.54	92,457.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	4,557.03	4,422.79	2,000.09	5,800.00	5,000.00	-800.00	-13.79%	5,500.00	500.00	10.00%
4321 - DATA PROCESSING	96,500.00	115,100.04	47,625.00	114,300.00	120,000.00	5,700.00	4.99%	126,000.00	6,000.00	5.00%
4340 - PRINTING	100.00	1,382.44	347.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
4341 - ADVER/PUBLISH	86.32	288.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,200.00	1,299.96	1,750.00	4,200.00	6,000.00	1,800.00	42.86%	6,300.00	300.00	5.00%
4370 - MAINT-REPAIR/EQ	0.00	127.83	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	25,190.14	20,515.30	7,408.69	23,000.00	25,300.00	2,300.00	10.00%	26,570.00	1,270.00	5.02%
4401 - DUES & SUBS	827.38	2,544.55	2,707.50	4,400.00	4,650.00	250.00	5.68%	2,800.00	-1,850.00	-39.78%
4403 - TRAVEL/TRAIN/CON	5,900.38	4,014.46	5,764.38	5,000.00	10,000.00	5,000.00	100.00%	10,000.00	0.00	0.00%
4434 - SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	141.75	0.00	170.00	150.00	150.00	0.00	0.00%	200.00	50.00	33.33%
Total Category: 4300 - CONTRACTUAL SERVICES:	**575,516.05**	**705,796.09**	**285,442.20**	**355,600.00**	**344,600.00**	**-11,000.00**	**-3.09%**	**357,870.00**	**13,270.00**	**3.85%**
Total Department: 13 - PROTECTIVE INSPECTION:	**1,564,512.81**	**1,811,404.51**	**801,589.78**	**1,704,620.00**	**1,825,990.00**	**121,370.00**	**7.12%**	**1,914,890.00**	**88,900.00**	**4.87%**
Total Fund: 100 - GENERAL FUND:	**2,117,563.77**	**2,438,735.73**	**1,091,076.97**	**2,420,720.00**	**2,578,290.00**	**157,570.00**	**6.51%**	**2,716,750.00**	**138,460.00**	**5.37%**
Report Total:	**2,117,563.77**	**2,438,735.73**	**1,091,076.97**	**2,420,720.00**	**2,578,290.00**	**157,570.00**	**6.51%**	**2,716,750.00**	**138,460.00**	**5.37%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
100 - GENERAL FUND		2,117,563.77	2,438,735.73	1,091,076.97	2,420,720.00	2,578,290.00	157,570.00	6.51%	2,716,750.00	138,460.00	5.37%
	Report Total:	**2,117,563.77**	**2,438,735.73**	**1,091,076.97**	**2,420,720.00**	**2,578,290.00**	**157,570.00**	**6.51%**	**2,716,750.00**	**138,460.00**	**5.37%**

Cottage Grove

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND											
Department: 14 - ENGINEERING											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-14-2040-4100	SALARY-FULL TIME	429,240.08	449,154.18	225,240.74	600,500.00	589,800.00	-10,700.00	-1.78%	613,000.00	23,200.00	3.93%
	Total Object: 4100 - SALARY-FULL TIME:	**429,240.08**	**449,154.18**	**225,240.74**	**600,500.00**	**589,800.00**	**-10,700.00**	**-1.78%**	**613,000.00**	**23,200.00**	**3.93%**
Object: 4120 - SAL-P.T./TEMP											
100-14-2040-4120	SAL-P.T./TEMP	0.00	0.00	0.00	8,400.00	8,800.00	400.00	4.76%	9,200.00	400.00	4.55%
	Total Object: 4120 - SAL-P.T./TEMP:	**0.00**	**0.00**	**0.00**	**8,400.00**	**8,800.00**	**400.00**	**4.76%**	**9,200.00**	**400.00**	**4.55%**
Object: 4138 - MN PAID LEAVE											
100-14-2040-4138	MN PAID LEAVE	0.00	169.85	1,162.57	2,800.00	2,700.00	-100.00	-3.57%	2,700.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	**0.00**	**169.85**	**1,162.57**	**2,800.00**	**2,700.00**	**-100.00**	**-3.57%**	**2,700.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
100-14-2040-4141	PERA	31,326.52	32,493.79	15,796.48	45,000.00	45,500.00	500.00	1.11%	47,500.00	2,000.00	4.40%
	Total Object: 4141 - PERA:	**31,326.52**	**32,493.79**	**15,796.48**	**45,000.00**	**45,500.00**	**500.00**	**1.11%**	**47,500.00**	**2,000.00**	**4.40%**
Object: 4142 - FICA											
100-14-2040-4142	FICA	29,983.96	33,235.17	16,887.29	46,500.00	46,300.00	-200.00	-0.43%	48,500.00	2,200.00	4.75%
	Total Object: 4142 - FICA:	**29,983.96**	**33,235.17**	**16,887.29**	**46,500.00**	**46,300.00**	**-200.00**	**-0.43%**	**48,500.00**	**2,200.00**	**4.75%**
Object: 4144 - HEALTH INSURANCE											
100-14-2040-4144	HEALTH INSURANCE	43,800.00	48,200.04	27,875.00	66,900.00	73,600.00	6,700.00	10.01%	80,900.00	7,300.00	9.92%
	Total Object: 4144 - HEALTH INSURANCE:	**43,800.00**	**48,200.04**	**27,875.00**	**66,900.00**	**73,600.00**	**6,700.00**	**10.01%**	**80,900.00**	**7,300.00**	**9.92%**
Object: 4148 - WORKERS COMP											
100-14-2040-4148	WORKERS COMP	2,900.00	3,200.04	1,166.65	2,800.00	8,500.00	5,700.00	203.57%	12,700.00	4,200.00	49.41%
	Total Object: 4148 - WORKERS COMP:	**2,900.00**	**3,200.04**	**1,166.65**	**2,800.00**	**8,500.00**	**5,700.00**	**203.57%**	**12,700.00**	**4,200.00**	**49.41%**
	Total Category: 4100 - PERSONAL SERVICES:	**537,250.56**	**566,453.07**	**288,128.73**	**772,900.00**	**775,200.00**	**2,300.00**	**0.30%**	**814,500.00**	**39,300.00**	**5.07%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-14-2040-4200	OFFICE SUPPLIES	55.00	563.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	**55.00**	**563.86**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4210 - OP SUPPLY-OTHER											
100-14-2040-4210	OP SUPPLY-OTHER	194.37	335.02	62.42	0.00	1,000.00	1,000.00	0.00%	1,030.00	30.00	3.00%
Total Object: 4210 - OP SUPPLY-OTHER:		**194.37**	**335.02**	**62.42**	**0.00**	**1,000.00**	**1,000.00**	**0.00%**	**1,030.00**	**30.00**	**3.00%**
Object: 4211 - MOTOR FUELS											
100-14-2040-4211	MOTOR FUELS	1,102.62	1,264.71	532.86	2,410.00	1,720.00	-690.00	-28.63%	1,790.00	70.00	4.07%
Total Object: 4211 - MOTOR FUELS:		**1,102.62**	**1,264.71**	**532.86**	**2,410.00**	**1,720.00**	**-690.00**	**-28.63%**	**1,790.00**	**70.00**	**4.07%**
Object: 4217 - CLOTHING/UNIFORM											
100-14-2040-4217	CLOTHING/UNIFORM	116.68	0.00	0.00	270.00	350.00	80.00	29.63%	360.00	10.00	2.86%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Logo allowance - $50 / employee		7.00	50.00	350.00						
Total Object: 4217 - CLOTHING/UNIFORM:		**116.68**	**0.00**	**0.00**	**270.00**	**350.00**	**80.00**	**29.63%**	**360.00**	**10.00**	**2.86%**
Total Category: 4200 - COMMODITIES:		**1,468.67**	**2,163.59**	**595.28**	**2,680.00**	**3,070.00**	**390.00**	**14.55%**	**3,180.00**	**110.00**	**3.58%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-14-2040-4300	PROF SERVICES	50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**50.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4301 - ENGINEERING SVS											
100-14-2040-4301	ENGINEERING SVS	74,144.75	223,307.69	48,594.00	41,250.00	37,900.00	-3,350.00	-8.12%	39,040.00	1,140.00	3.01%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Bridge Inspection		1.00	5,000.00	5,000.00						
2027	Misc Engineering Studies (Master Services A		1.00	32,900.00	32,900.00						
Total Object: 4301 - ENGINEERING SVS:		**74,144.75**	**223,307.69**	**48,594.00**	**41,250.00**	**37,900.00**	**-3,350.00**	**-8.12%**	**39,040.00**	**1,140.00**	**3.01%**
Object: 4305 - FEES FOR SERVICE											
100-14-2040-4305	FEES FOR SERVICE	98.60	10.59	10.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		**98.60**	**10.59**	**10.59**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4310 - COMMUNICATION											
100-14-2040-4310	COMMUNICATION	2,505.24	2,634.54	1,409.80	2,410.00	3,780.00	1,370.00	56.85%	3,890.00	110.00	2.91%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Cell phone allowance $45/mo x 12 mo x 7 er		7.00	540.00	3,780.00						
Total Object: 4310 - COMMUNICATION:		**2,505.24**	**2,634.54**	**1,409.80**	**2,410.00**	**3,780.00**	**1,370.00**	**56.85%**	**3,890.00**	**110.00**	**2.91%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4311 - POSTAGE											
100-14-2040-4311	POSTAGE	0.00	0.00	6.08	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4311 - POSTAGE:	**0.00**	**0.00**	**6.08**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4321 - DATA PROCESSING											
100-14-2040-4321	DATA PROCESSING	32,700.00	41,900.04	15,583.35	37,400.00	39,300.00	1,900.00	5.08%	41,300.00	2,000.00	5.09%
	Total Object: 4321 - DATA PROCESSING:	**32,700.00**	**41,900.04**	**15,583.35**	**37,400.00**	**39,300.00**	**1,900.00**	**5.08%**	**41,300.00**	**2,000.00**	**5.09%**
Object: 4350 - INSURANCE CHARGE											
100-14-2040-4350	INSURANCE CHARGE	0.00	0.00	1,250.00	3,000.00	1,800.00	-1,200.00	-40.00%	1,900.00	100.00	5.56%
	Total Object: 4350 - INSURANCE CHARGE:	**0.00**	**0.00**	**1,250.00**	**3,000.00**	**1,800.00**	**-1,200.00**	**-40.00%**	**1,900.00**	**100.00**	**5.56%**
Object: 4375 - CHARGE-FLEET MNT											
100-14-2040-4375	CHARGE-FLEET MNT	1,530.03	3,867.99	2,953.98	2,100.00	2,300.00	200.00	9.52%	2,420.00	120.00	5.22%
	Total Object: 4375 - CHARGE-FLEET MNT:	**1,530.03**	**3,867.99**	**2,953.98**	**2,100.00**	**2,300.00**	**200.00**	**9.52%**	**2,420.00**	**120.00**	**5.22%**
Object: 4401 - DUES & SUBS											
100-14-2040-4401	DUES & SUBS	944.50	1,012.50	122.50	2,400.00	1,800.00	-600.00	-25.00%	2,650.00	850.00	47.22%

Budget Notes

Budget Code	Description
2027	PE license Renewal (Paul, Alanna, Joe, Genevieve (pending)) every two years (even # years) $200 x 4 = $800 APWA dues 4 engineers ($1265 for communities with population 25,000-50,000) CEAM dues 4 engineers (4 (1 full membership/3 associate membership) $125/member =$500
2028 FALL 2026	PE license Renewal (Paul, Alanna, Joe, Genevieve (pending)) every two years (even # years) $200 x 4 = $800 APWA dues 4 engineers ($1265 for communities with population 25,000-50,000) CEAM dues 4 engineers (4 (1 full membership/3 associate membership) $125/member =$500 x 1.03 for inflation

	Total Object: 4401 - DUES & SUBS:	**944.50**	**1,012.50**	**122.50**	**2,400.00**	**1,800.00**	**-600.00**	**-25.00%**	**2,650.00**	**850.00**	**47.22%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-14-2040-4403	TRAVEL/TRAIN/CON	5,817.42	6,356.57	899.00	7,520.00	9,370.00	1,850.00	24.60%	10,890.00	1,520.00	16.22%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	BA's for training	0.00	0.00	6,200.00
2027	Original	0.00	0.00	9,370.00
2027	Remove BA's for training	0.00	0.00	-6,200.00

	Total Object: 4403 - TRAVEL/TRAIN/CON:	**5,817.42**	**6,356.57**	**899.00**	**7,520.00**	**9,370.00**	**1,850.00**	**24.60%**	**10,890.00**	**1,520.00**	**16.22%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4449 - OTHER CONTRACT											
100-14-2040-4449	OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**60.75**	**0.00**	**63.75**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**117,851.29**	**279,089.92**	**70,893.05**	**96,080.00**	**96,250.00**	**170.00**	**0.18%**	**102,090.00**	**5,840.00**	**6.07%**
Total Department: 14 - ENGINEERING:		**656,570.52**	**847,706.58**	**359,617.06**	**871,660.00**	**874,520.00**	**2,860.00**	**0.33%**	**919,770.00**	**45,250.00**	**5.17%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 31 - STREET MAINTENANCE											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-31-1200-4100	SALARY-FULL TIME	772,624.03	816,131.30	354,886.91	908,700.00	932,200.00	23,500.00	2.59%	1,070,300.00	138,100.00	14.81%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2028 FALL 2026	BA-Streets PSW		0.00	0.00	106,900.00						
2028 FALL 2026	Original		0.00	0.00	963,400.00						
Total Object: 4100 - SALARY-FULL TIME:		**772,624.03**	**816,131.30**	**354,886.91**	**908,700.00**	**932,200.00**	**23,500.00**	**2.59%**	**1,070,300.00**	**138,100.00**	**14.81%**
Object: 4101 - LABOR REIMBURSEMENT											
100-31-1214-4101	LABOR REIMBURSEMENT	-3,167.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4101 - LABOR REIMBURSEMENT:		**-3,167.07**	**0.00**	**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.	8,499.42	12,567.28	3,337.03	33,300.00	24,300.00	-9,000.00	-27.03%	25,300.00	1,000.00	4.12%
100-31-1214-4110	OVERTIME F. T.	9,472.87	10,505.24	7,588.73	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4110 - OVERTIME F. T.:		**17,972.29**	**23,072.52**	**10,925.76**	**33,300.00**	**24,300.00**	**-9,000.00**	**-27.03%**	**25,300.00**	**1,000.00**	**4.12%**
Object: 4120 - SAL-P.T./TEMP											
100-31-1200-4120	SAL-P.T./TEMP	98,939.30	105,121.97	14,479.13	95,100.00	94,600.00	-500.00	-0.53%	98,400.00	3,800.00	4.02%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	PT Seasonal		1,120.00	19.00	21,280.00						
2027	Six Month Positions (3)		3,120.00	23.50	73,320.00						
Total Object: 4120 - SAL-P.T./TEMP:		**98,939.30**	**105,121.97**	**14,479.13**	**95,100.00**	**94,600.00**	**-500.00**	**-0.53%**	**98,400.00**	**3,800.00**	**4.02%**
Object: 4121 - O.T. - P.T./TEMP											
100-31-1200-4121	O.T. - P.T./TEMP	0.00	306.00	524.26	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4121 - O.T. - P.T./TEMP:		**0.00**	**306.00**	**524.26**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
100-31-1200-4138	MN PAID LEAVE	0.00	167.69	1,925.32	4,600.00	4,600.00	0.00	0.00%	4,900.00	300.00	6.52%
100-31-1214-4138	MN PAID LEAVE	0.00	0.00	39.13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**167.69**	**1,964.45**	**4,600.00**	**4,600.00**	**0.00**	**0.00%**	**4,900.00**	**300.00**	**6.52%**
Object: 4141 - PERA											
100-31-1200-4141	PERA	58,641.47	61,484.27	26,770.85	70,600.00	78,000.00	7,400.00	10.48%	81,400.00	3,400.00	4.36%
100-31-1214-4141	PERA	710.48	787.88	569.16	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4141 - PERA:		**59,351.95**	**62,272.15**	**27,340.01**	**70,600.00**	**78,000.00**	**7,400.00**	**10.48%**	**81,400.00**	**3,400.00**	**4.36%**
Object: 4142 - FICA											
100-31-1200-4142	FICA	60,140.58	64,319.19	25,673.44	79,200.00	81,600.00	2,400.00	3.03%	84,400.00	2,800.00	3.43%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
100-31-1214-4142	FICA	645.69	712.90	512.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4142 - FICA:	**60,786.27**	**65,032.09**	**26,186.22**	**79,200.00**	**81,600.00**	**2,400.00**	**3.03%**	**84,400.00**	**2,800.00**	**3.43%**
Object: 4144 - HEALTH INSURANCE											
100-31-1200-4144	HEALTH INSURANCE	136,200.00	149,900.04	63,583.35	152,600.00	179,800.00	27,200.00	17.82%	197,700.00	17,900.00	9.96%
	Total Object: 4144 - HEALTH INSURANCE:	**136,200.00**	**149,900.04**	**63,583.35**	**152,600.00**	**179,800.00**	**27,200.00**	**17.82%**	**197,700.00**	**17,900.00**	**9.96%**
Object: 4147 - UNEMPLOYMENT											
100-31-1200-4147	UNEMPLOYMENT	2,692.64	2,237.70	3,307.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	**2,692.64**	**2,237.70**	**3,307.83**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4148 - WORKERS COMP											
100-31-1200-4148	WORKERS COMP	74,800.00	83,100.00	20,750.00	49,800.00	47,400.00	-2,400.00	-4.82%	58,800.00	11,400.00	24.05%
	Total Object: 4148 - WORKERS COMP:	**74,800.00**	**83,100.00**	**20,750.00**	**49,800.00**	**47,400.00**	**-2,400.00**	**-4.82%**	**58,800.00**	**11,400.00**	**24.05%**
	Total Category: 4100 - PERSONAL SERVICES:	**1,220,199.41**	**1,307,341.46**	**523,947.92**	**1,393,900.00**	**1,442,500.00**	**48,600.00**	**3.49%**	**1,621,200.00**	**178,700.00**	**12.39%**
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-31-1200-4210	OP SUPPLY-OTHER	15,729.65	12,388.89	4,588.14	11,930.00	12,280.00	350.00	2.93%	12,650.00	370.00	3.01%
	Total Object: 4210 - OP SUPPLY-OTHER:	**15,729.65**	**12,388.89**	**4,588.14**	**11,930.00**	**12,280.00**	**350.00**	**2.93%**	**12,650.00**	**370.00**	**3.01%**
Object: 4211 - MOTOR FUELS											
100-31-1200-4211	MOTOR FUELS	62,988.89	57,599.36	14,336.71	78,510.00	75,790.00	-2,720.00	-3.46%	78,830.00	3,040.00	4.01%
	Total Object: 4211 - MOTOR FUELS:	**62,988.89**	**57,599.36**	**14,336.71**	**78,510.00**	**75,790.00**	**-2,720.00**	**-3.46%**	**78,830.00**	**3,040.00**	**4.01%**
Object: 4212 - LUB/ADD											
100-31-1200-4212	LUB/ADD	204.63	0.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
	Total Object: 4212 - LUB/ADD:	**204.63**	**0.00**	**0.00**	**220.00**	**230.00**	**10.00**	**4.55%**	**230.00**	**0.00**	**0.00%**
Object: 4216 - FERTILIZER/CHEM											
100-31-1200-4216	FERTILIZER/CHEM	8,966.11	10,086.58	1,947.72	10,350.00	10,650.00	300.00	2.90%	10,970.00	320.00	3.00%
	Total Object: 4216 - FERTILIZER/CHEM:	**8,966.11**	**10,086.58**	**1,947.72**	**10,350.00**	**10,650.00**	**300.00**	**2.90%**	**10,970.00**	**320.00**	**3.00%**
Object: 4217 - CLOTHING/UNIFORM											
100-31-1200-4217	CLOTHING/UNIFORM	7,091.18	7,894.96	3,157.31	12,180.00	12,540.00	360.00	2.96%	12,910.00	370.00	2.95%
	Total Object: 4217 - CLOTHING/UNIFORM:	**7,091.18**	**7,894.96**	**3,157.31**	**12,180.00**	**12,540.00**	**360.00**	**2.96%**	**12,910.00**	**370.00**	**2.95%**
Object: 4231 - SMALL TOOLS											
100-31-1200-4231	SMALL TOOLS	2,231.00	3,122.59	22.97	2,950.00	3,040.00	90.00	3.05%	3,120.00	80.00	2.63%
	Total Object: 4231 - SMALL TOOLS:	**2,231.00**	**3,122.59**	**22.97**	**2,950.00**	**3,040.00**	**90.00**	**3.05%**	**3,120.00**	**80.00**	**2.63%**
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-31-1200-4270	OP SUP-VEH/EQ	357.64	407.00	171.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:	**357.64**	**407.00**	**171.40**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4271 - OP SUP-OTHER IMP											
100-31-1200-4271	OP SUP-OTHER IMP	184,428.83	177,757.53	34,922.83	205,750.00	233,000.00	27,250.00	13.24%	240,000.00	7,000.00	3.00%
Budget Notes											
Budget Code	**Description**										
2027	BA for increases in asphalt prices $21,230										
2028 FALL 2026	Increases in asphalt prices $21,905										
Total Object: 4271 - OP SUP-OTHER IMP:		**184,428.83**	**177,757.53**	**34,922.83**	**205,750.00**	**233,000.00**	**27,250.00**	**13.24%**	**240,000.00**	**7,000.00**	**3.00%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
100-31-1200-4280	CAPITAL OUTLAY <$5,000	580.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**580.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**282,578.14**	**269,256.91**	**59,147.08**	**321,890.00**	**347,530.00**	**25,640.00**	**7.97%**	**358,710.00**	**11,180.00**	**3.22%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-31-1200-4300	PROF SERVICES	2,979.03	1,433.89	220.26	4,540.00	4,690.00	150.00	3.30%	4,830.00	140.00	2.99%
Total Object: 4300 - PROF SERVICES:		**2,979.03**	**1,433.89**	**220.26**	**4,540.00**	**4,690.00**	**150.00**	**3.30%**	**4,830.00**	**140.00**	**2.99%**
Object: 4301 - ENGINEERING SVS											
100-31-1200-4301	ENGINEERING SVS	3,085.80	3,135.00	0.00	9,720.00	10,000.00	280.00	2.88%	10,300.00	300.00	3.00%
Total Object: 4301 - ENGINEERING SVS:		**3,085.80**	**3,135.00**	**0.00**	**9,720.00**	**10,000.00**	**280.00**	**2.88%**	**10,300.00**	**300.00**	**3.00%**
Object: 4302 - LEGAL SERVICE											
100-31-1200-4302	LEGAL SERVICE	104.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4302 - LEGAL SERVICE:		**104.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
100-31-1200-4305	FEES FOR SERVICE	16,604.28	3,286.00	647.40	25,660.00	26,410.00	750.00	2.92%	27,200.00	790.00	2.99%
Total Object: 4305 - FEES FOR SERVICE:		**16,604.28**	**3,286.00**	**647.40**	**25,660.00**	**26,410.00**	**750.00**	**2.92%**	**27,200.00**	**790.00**	**2.99%**
Object: 4310 - COMMUNICATION											
100-31-1200-4310	COMMUNICATION	7,294.91	9,042.32	4,334.09	10,140.00	10,500.00	360.00	3.55%	10,750.00	250.00	2.38%
Total Object: 4310 - COMMUNICATION:		**7,294.91**	**9,042.32**	**4,334.09**	**10,140.00**	**10,500.00**	**360.00**	**3.55%**	**10,750.00**	**250.00**	**2.38%**
Object: 4341 - ADVER/PUBLISH											
100-31-1200-4341	ADVER/PUBLISH	0.00	0.00	0.00	420.00	430.00	10.00	2.38%	440.00	10.00	2.33%
Total Object: 4341 - ADVER/PUBLISH:		**0.00**	**0.00**	**0.00**	**420.00**	**430.00**	**10.00**	**2.38%**	**440.00**	**10.00**	**2.33%**
Object: 4350 - INSURANCE CHARGE											
100-31-1200-4350	INSURANCE CHARGE	20,400.00	22,400.04	8,250.00	19,800.00	12,300.00	-7,500.00	-37.88%	12,900.00	600.00	4.88%
Total Object: 4350 - INSURANCE CHARGE:		**20,400.00**	**22,400.04**	**8,250.00**	**19,800.00**	**12,300.00**	**-7,500.00**	**-37.88%**	**12,900.00**	**600.00**	**4.88%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4370 - MAINT-REPAIR/EQ											
100-31-1200-4370	MAINT-REPAIR/EQ	0.00	285.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4370 - MAINT-REPAIR/EQ:		**0.00**	**285.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4371 - MAINT-REPAIR/OTH											
100-31-1200-4371	MAINT-REPAIR/OTH	1,713.84	6,170.77	7,863.10	10,140.00	10,440.00	300.00	2.96%	10,750.00	310.00	2.97%
Total Object: 4371 - MAINT-REPAIR/OTH:		**1,713.84**	**6,170.77**	**7,863.10**	**10,140.00**	**10,440.00**	**300.00**	**2.96%**	**10,750.00**	**310.00**	**2.97%**
Object: 4375 - CHARGE-FLEET MNT											
100-31-1200-4375	CHARGE-FLEET MNT	325,264.42	364,854.20	133,364.63	428,500.00	423,600.00	-4,900.00	-1.14%	444,780.00	21,180.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		**325,264.42**	**364,854.20**	**133,364.63**	**428,500.00**	**423,600.00**	**-4,900.00**	**-1.14%**	**444,780.00**	**21,180.00**	**5.00%**
Object: 4380 - RENTAL/LEASE											
100-31-1200-4380	RENTAL/LEASE	21,938.01	26,319.39	19,303.89	41,290.00	42,500.00	1,210.00	2.93%	43,770.00	1,270.00	2.99%
Total Object: 4380 - RENTAL/LEASE:		**21,938.01**	**26,319.39**	**19,303.89**	**41,290.00**	**42,500.00**	**1,210.00**	**2.93%**	**43,770.00**	**1,270.00**	**2.99%**
Object: 4401 - DUES & SUBS											
100-31-1200-4401	DUES & SUBS	555.72	506.25	200.00	840.00	860.00	20.00	2.38%	890.00	30.00	3.49%
Total Object: 4401 - DUES & SUBS:		**555.72**	**506.25**	**200.00**	**840.00**	**860.00**	**20.00**	**2.38%**	**890.00**	**30.00**	**3.49%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-31-1200-4403	TRAVEL/TRAIN/CON	10,046.85	8,076.94	3,687.26	21,220.00	21,840.00	620.00	2.92%	22,490.00	650.00	2.98%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**10,046.85**	**8,076.94**	**3,687.26**	**21,220.00**	**21,840.00**	**620.00**	**2.92%**	**22,490.00**	**650.00**	**2.98%**
Object: 4405 - CLEAN/WASTE REMV											
100-31-1200-4405	CLEAN/WASTE REMV	1,603.90	0.00	0.00	3,380.00	3,480.00	100.00	2.96%	3,580.00	100.00	2.87%
100-31-1214-4405	CLEAN/WASTE REMV	24,061.16	26,988.53	25,522.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4405 - CLEAN/WASTE REMV:		**25,665.06**	**26,988.53**	**25,522.38**	**3,380.00**	**3,480.00**	**100.00**	**2.96%**	**3,580.00**	**100.00**	**2.87%**
Object: 4449 - OTHER CONTRACT											
100-31-1200-4449	OTHER CONTRACT	688.50	50.62	807.50	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
Total Object: 4449 - OTHER CONTRACT:		**688.50**	**50.62**	**807.50**	**640.00**	**660.00**	**20.00**	**3.13%**	**680.00**	**20.00**	**3.03%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**436,340.42**	**472,548.95**	**204,200.51**	**576,290.00**	**567,710.00**	**-8,580.00**	**-1.49%**	**593,360.00**	**25,650.00**	**4.52%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
100-31-1200-4530	MACH & EQUIPMENT	0.00	0.00	3,325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4530 - MACH & EQUIPMENT:		**0.00**	**0.00**	**3,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**0.00**	**0.00**	**3,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 31 - STREET MAINTENANCE:		**1,939,117.97**	**2,049,147.32**	**790,620.51**	**2,292,080.00**	**2,357,740.00**	**65,660.00**	**2.86%**	**2,573,270.00**	**215,530.00**	**9.14%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 32 - TRAFFIC SIGNAGE											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-32-1260-4100	SALARY-FULL TIME	66,081.01	73,489.89	29,204.41	101,400.00	103,300.00	1,900.00	1.87%	106,700.00	3,400.00	3.29%
Total Object: 4100 - SALARY-FULL TIME:		**66,081.01**	**73,489.89**	**29,204.41**	**101,400.00**	**103,300.00**	**1,900.00**	**1.87%**	**106,700.00**	**3,400.00**	**3.29%**
Object: 4110 - OVERTIME F. T.											
100-32-1260-4110	OVERTIME F. T.	1,637.13	481.57	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Object: 4110 - OVERTIME F. T.:		**1,637.13**	**481.57**	**0.00**	**1,500.00**	**1,500.00**	**0.00**	**0.00%**	**1,500.00**	**0.00**	**0.00%**
Object: 4120 - SAL-P.T./TEMP											
100-32-1260-4120	SAL-P.T./TEMP	0.00	0.00	1,147.50	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	PT Seasonal		1,120.00	19.00	21,280.00						
2027	Rounding		1.00	20.00	20.00						
Total Object: 4120 - SAL-P.T./TEMP:		**0.00**	**0.00**	**1,147.50**	**19,900.00**	**21,300.00**	**1,400.00**	**7.04%**	**22,100.00**	**800.00**	**3.76%**
Object: 4138 - MN PAID LEAVE											
100-32-1260-4138	MN PAID LEAVE	0.00	8.47	156.41	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**8.47**	**156.41**	**500.00**	**500.00**	**0.00**	**0.00%**	**500.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
100-32-1260-4141	PERA	5,020.78	5,593.18	2,190.33	7,700.00	7,900.00	200.00	2.60%	8,300.00	400.00	5.06%
Total Object: 4141 - PERA:		**5,020.78**	**5,593.18**	**2,190.33**	**7,700.00**	**7,900.00**	**200.00**	**2.60%**	**8,300.00**	**400.00**	**5.06%**
Object: 4142 - FICA											
100-32-1260-4142	FICA	4,705.82	5,253.40	2,154.28	9,300.00	9,800.00	500.00	5.38%	10,200.00	400.00	4.08%
Total Object: 4142 - FICA:		**4,705.82**	**5,253.40**	**2,154.28**	**9,300.00**	**9,800.00**	**500.00**	**5.38%**	**10,200.00**	**400.00**	**4.08%**
Object: 4144 - HEALTH INSURANCE											
100-32-1260-4144	HEALTH INSURANCE	14,400.00	15,800.04	7,166.65	17,200.00	19,100.00	1,900.00	11.05%	20,800.00	1,700.00	8.90%
Total Object: 4144 - HEALTH INSURANCE:		**14,400.00**	**15,800.04**	**7,166.65**	**17,200.00**	**19,100.00**	**1,900.00**	**11.05%**	**20,800.00**	**1,700.00**	**8.90%**
Object: 4148 - WORKERS COMP											
100-32-1260-4148	WORKERS COMP	8,900.00	9,800.04	2,500.00	6,000.00	5,200.00	-800.00	-13.33%	6,600.00	1,400.00	26.92%
Total Object: 4148 - WORKERS COMP:		**8,900.00**	**9,800.04**	**2,500.00**	**6,000.00**	**5,200.00**	**-800.00**	**-13.33%**	**6,600.00**	**1,400.00**	**26.92%**
Total Category: 4100 - PERSONAL SERVICES:		**100,744.74**	**110,426.59**	**44,519.58**	**163,500.00**	**168,600.00**	**5,100.00**	**3.12%**	**176,700.00**	**8,100.00**	**4.80%**
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-32-1260-4210	OP SUPPLY-OTHER	29,146.79	31,833.81	4,872.51	31,780.00	32,710.00	930.00	2.93%	33,690.00	980.00	3.00%
Total Object: 4210 - OP SUPPLY-OTHER:		**29,146.79**	**31,833.81**	**4,872.51**	**31,780.00**	**32,710.00**	**930.00**	**2.93%**	**33,690.00**	**980.00**	**3.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4211 - MOTOR FUELS											
100-32-1260-4211	MOTOR FUELS	2,592.07	3,117.18	1,035.84	3,060.00	3,480.00	420.00	13.73%	3,620.00	140.00	4.02%
Total Object: 4211 - MOTOR FUELS:		**2,592.07**	**3,117.18**	**1,035.84**	**3,060.00**	**3,480.00**	**420.00**	**13.73%**	**3,620.00**	**140.00**	**4.02%**
Object: 4217 - CLOTHING/UNIFORM											
100-32-1260-4217	CLOTHING/UNIFORM	519.46	161.52	299.98	880.00	880.00	0.00	0.00%	880.00	0.00	0.00%
Total Object: 4217 - CLOTHING/UNIFORM:		**519.46**	**161.52**	**299.98**	**880.00**	**880.00**	**0.00**	**0.00%**	**880.00**	**0.00**	**0.00%**
Object: 4231 - SMALL TOOLS											
100-32-1260-4231	SMALL TOOLS	1,235.50	1,164.65	7.98	1,370.00	1,410.00	40.00	2.92%	1,450.00	40.00	2.84%
Total Object: 4231 - SMALL TOOLS:		**1,235.50**	**1,164.65**	**7.98**	**1,370.00**	**1,410.00**	**40.00**	**2.92%**	**1,450.00**	**40.00**	**2.84%**
Total Category: 4200 - COMMODITIES:		**33,493.82**	**36,277.16**	**6,216.31**	**37,090.00**	**38,480.00**	**1,390.00**	**3.75%**	**39,640.00**	**1,160.00**	**3.01%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-32-1260-4300	PROF SERVICES	36.71	36.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**36.71**	**36.71**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4301 - ENGINEERING SVS											
100-32-1260-4301	ENGINEERING SVS	0.00	8,250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4301 - ENGINEERING SVS:		**0.00**	**8,250.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
100-32-1260-4305	FEES FOR SERVICE	61,452.39	75,998.57	0.00	81,000.00	83,030.00	2,030.00	2.51%	85,860.00	2,830.00	3.41%
Total Object: 4305 - FEES FOR SERVICE:		**61,452.39**	**75,998.57**	**0.00**	**81,000.00**	**83,030.00**	**2,030.00**	**2.51%**	**85,860.00**	**2,830.00**	**3.41%**
Object: 4310 - COMMUNICATION											
100-32-1260-4310	COMMUNICATION	0.00	254.25	218.25	560.00	580.00	20.00	3.57%	590.00	10.00	1.72%
Total Object: 4310 - COMMUNICATION:		**0.00**	**254.25**	**218.25**	**560.00**	**580.00**	**20.00**	**3.57%**	**590.00**	**10.00**	**1.72%**
Object: 4350 - INSURANCE CHARGE											
100-32-1260-4350	INSURANCE CHARGE	1,700.00	1,899.96	83.35	200.00	300.00	100.00	50.00%	300.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		**1,700.00**	**1,899.96**	**83.35**	**200.00**	**300.00**	**100.00**	**50.00%**	**300.00**	**0.00**	**0.00%**
Object: 4375 - CHARGE-FLEET MNT											
100-32-1260-4375	CHARGE-FLEET MNT	11,624.98	8,682.86	11,668.66	20,400.00	22,400.00	2,000.00	9.80%	23,520.00	1,120.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		**11,624.98**	**8,682.86**	**11,668.66**	**20,400.00**	**22,400.00**	**2,000.00**	**9.80%**	**23,520.00**	**1,120.00**	**5.00%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-32-1260-4403	TRAVEL/TRAIN/CON	1,718.65	2,117.24	1,424.48	1,790.00	1,840.00	50.00	2.79%	1,900.00	60.00	3.26%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**1,718.65**	**2,117.24**	**1,424.48**	**1,790.00**	**1,840.00**	**50.00**	**2.79%**	**1,900.00**	**60.00**	**3.26%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4449 - OTHER CONTRACT											
100-32-1260-4449	OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**60.75**	**0.00**	**63.75**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**76,593.48**	**97,239.59**	**13,458.49**	**103,950.00**	**108,150.00**	**4,200.00**	**4.04%**	**112,170.00**	**4,020.00**	**3.72%**
Total Department: 32 - TRAFFIC SIGNAGE:		**210,832.04**	**243,943.34**	**64,194.38**	**304,540.00**	**315,230.00**	**10,690.00**	**3.51%**	**328,510.00**	**13,280.00**	**4.21%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 34 - SNOWPLOWING											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-34-1290-4100	SALARY-FULL TIME	39,124.09	151,681.45	84,149.24	159,700.00	167,600.00	7,900.00	4.95%	172,700.00	5,100.00	3.04%
Total Object: 4100 - SALARY-FULL TIME:		**39,124.09**	**151,681.45**	**84,149.24**	**159,700.00**	**167,600.00**	**7,900.00**	**4.95%**	**172,700.00**	**5,100.00**	**3.04%**
Object: 4110 - OVERTIME F. T.											
100-34-1290-4110	OVERTIME F. T.	48,604.54	118,859.26	84,993.48	97,500.00	112,400.00	14,900.00	15.28%	116,900.00	4,500.00	4.00%
Total Object: 4110 - OVERTIME F. T.:		**48,604.54**	**118,859.26**	**84,993.48**	**97,500.00**	**112,400.00**	**14,900.00**	**15.28%**	**116,900.00**	**4,500.00**	**4.00%**
Object: 4138 - MN PAID LEAVE											
100-34-1290-4138	MN PAID LEAVE	0.00	297.21	872.40	1,100.00	1,300.00	200.00	18.18%	1,300.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**297.21**	**872.40**	**1,100.00**	**1,300.00**	**200.00**	**18.18%**	**1,300.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
100-34-1290-4141	PERA	6,222.77	19,817.54	12,678.87	19,200.00	21,000.00	1,800.00	9.38%	21,900.00	900.00	4.29%
Total Object: 4141 - PERA:		**6,222.77**	**19,817.54**	**12,678.87**	**19,200.00**	**21,000.00**	**1,800.00**	**9.38%**	**21,900.00**	**900.00**	**4.29%**
Object: 4142 - FICA											
100-34-1290-4142	FICA	5,687.82	18,086.35	11,666.09	19,800.00	21,400.00	1,600.00	8.08%	22,100.00	700.00	3.27%
Total Object: 4142 - FICA:		**5,687.82**	**18,086.35**	**11,666.09**	**19,800.00**	**21,400.00**	**1,600.00**	**8.08%**	**22,100.00**	**700.00**	**3.27%**
Object: 4148 - WORKERS COMP											
100-34-1290-4148	WORKERS COMP	16,000.00	16,599.96	4,416.65	10,600.00	9,100.00	-1,500.00	-14.15%	11,700.00	2,600.00	28.57%
Total Object: 4148 - WORKERS COMP:		**16,000.00**	**16,599.96**	**4,416.65**	**10,600.00**	**9,100.00**	**-1,500.00**	**-14.15%**	**11,700.00**	**2,600.00**	**28.57%**
Total Category: 4100 - PERSONAL SERVICES:		**115,639.22**	**325,341.77**	**198,776.73**	**307,900.00**	**332,800.00**	**24,900.00**	**8.09%**	**346,600.00**	**13,800.00**	**4.15%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-34-1290-4210	OP SUPPLY-OTHER	276,920.35	162,428.32	296,705.99	265,800.00	314,420.00	48,620.00	18.29%	323,850.00	9,430.00	3.00%
Budget Notes											
Budget Code	**Description**										
2027	Salt-2,200 tons @115.01= $253,022 Treat Salt 2,200 tons @$22.00= $48,400.00 Blackdirt $8,000.00 Plow stakes $2,000.00 mailbox and Post $1,000.00 Seed $2,0000										
2028 FALL 2026	Salt-2,200 tons @118.46 = $ 260,612.00 Treat Salt 2,200 tons @ $22.00= 48,400.00 Blackdirt $8,200.00 Plow stakes $2,100.00 mailbox and Post $ 1,000.00 Seed $2.1000										
	Total Object: 4210 - OP SUPPLY-OTHER:	**276,920.35**	**162,428.32**	**296,705.99**	**265,800.00**	**314,420.00**	**48,620.00**	**18.29%**	**323,850.00**	**9,430.00**	**3.00%**
Object: 4211 - MOTOR FUELS											
100-34-1290-4211	MOTOR FUELS	45,079.23	62,508.36	42,253.33	62,070.00	64,210.00	2,140.00	3.45%	66,780.00	2,570.00	4.00%
	Total Object: 4211 - MOTOR FUELS:	**45,079.23**	**62,508.36**	**42,253.33**	**62,070.00**	**64,210.00**	**2,140.00**	**3.45%**	**66,780.00**	**2,570.00**	**4.00%**
	Total Category: 4200 - COMMODITIES:	**321,999.58**	**224,936.68**	**338,959.32**	**327,870.00**	**378,630.00**	**50,760.00**	**15.48%**	**390,630.00**	**12,000.00**	**3.17%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4302 - LEGAL SERVICE											
100-34-1290-4302	LEGAL SERVICE	32.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4302 - LEGAL SERVICE:	**32.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
100-34-1290-4305	FEES FOR SERVICE	0.00	4,250.00	0.00	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
	Total Object: 4305 - FEES FOR SERVICE:	**0.00**	**4,250.00**	**0.00**	**640.00**	**660.00**	**20.00**	**3.13%**	**680.00**	**20.00**	**3.03%**
Object: 4350 - INSURANCE CHARGE											
100-34-1290-4350	INSURANCE CHARGE	13,100.00	14,400.00	291.65	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
	Total Object: 4350 - INSURANCE CHARGE:	**13,100.00**	**14,400.00**	**291.65**	**700.00**	**700.00**	**0.00**	**0.00%**	**700.00**	**0.00**	**0.00%**
Object: 4375 - CHARGE-FLEET MNT											
100-34-1290-4375	CHARGE-FLEET MNT	274,351.48	315,189.72	240,304.53	348,100.00	382,900.00	34,800.00	10.00%	402,050.00	19,150.00	5.00%
	Total Object: 4375 - CHARGE-FLEET MNT:	**274,351.48**	**315,189.72**	**240,304.53**	**348,100.00**	**382,900.00**	**34,800.00**	**10.00%**	**402,050.00**	**19,150.00**	**5.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4380 - RENTAL/LEASE											
100-34-1290-4380	RENTAL/LEASE	6,000.00	0.00	0.00	2,850.00	2,930.00	80.00	2.81%	3,020.00	90.00	3.07%
Total Object: 4380 - RENTAL/LEASE:		**6,000.00**	**0.00**	**0.00**	**2,850.00**	**2,930.00**	**80.00**	**2.81%**	**3,020.00**	**90.00**	**3.07%**
Object: 4401 - DUES & SUBS											
100-34-1290-4401	DUES & SUBS	0.00	323.00	1,482.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		**0.00**	**323.00**	**1,482.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-34-1290-4403	TRAVEL/TRAIN/CON	877.84	1,800.00	0.00	3,060.00	3,150.00	90.00	2.94%	3,240.00	90.00	2.86%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**877.84**	**1,800.00**	**0.00**	**3,060.00**	**3,150.00**	**90.00**	**2.94%**	**3,240.00**	**90.00**	**2.86%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**294,361.32**	**335,962.72**	**242,078.18**	**355,350.00**	**390,340.00**	**34,990.00**	**9.85%**	**409,690.00**	**19,350.00**	**4.96%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
100-34-1290-4530	MACH & EQUIPMENT	0.00	121,338.00	86,670.00	87,000.00	0.00	-87,000.00	-100.00%	0.00	0.00	0.00%
Total Object: 4530 - MACH & EQUIPMENT:		**0.00**	**121,338.00**	**86,670.00**	**87,000.00**	**0.00**	**-87,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**0.00**	**121,338.00**	**86,670.00**	**87,000.00**	**0.00**	**-87,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 34 - SNOWPLOWING:		**732,000.12**	**1,007,579.17**	**866,484.23**	**1,078,120.00**	**1,101,770.00**	**23,650.00**	**2.19%**	**1,146,920.00**	**45,150.00**	**4.10%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 35 - PUBLIC WORKS ADMINISTRATION											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-35-2005-4100	SALARY-FULL TIME	204,526.84	247,777.06	112,118.35	270,000.00	289,300.00	19,300.00	7.15%	302,500.00	13,200.00	4.56%
Total Object: 4100 - SALARY-FULL TIME:		**204,526.84**	**247,777.06**	**112,118.35**	**270,000.00**	**289,300.00**	**19,300.00**	**7.15%**	**302,500.00**	**13,200.00**	**4.56%**
Object: 4110 - OVERTIME F. T.											
100-35-2005-4110	OVERTIME F. T.	7,530.59	8,694.91	3,871.07	10,600.00	10,900.00	300.00	2.83%	11,400.00	500.00	4.59%
Total Object: 4110 - OVERTIME F. T.:		**7,530.59**	**8,694.91**	**3,871.07**	**10,600.00**	**10,900.00**	**300.00**	**2.83%**	**11,400.00**	**500.00**	**4.59%**
Object: 4120 - SAL-P.T./TEMP											
100-35-2005-4120	SAL-P.T./TEMP	4,728.75	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:		**4,728.75**	**0.00**	**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	62.54	589.50	1,200.00	1,300.00	100.00	8.33%	1,500.00	200.00	15.38%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**62.54**	**589.50**	**1,200.00**	**1,300.00**	**100.00**	**8.33%**	**1,500.00**	**200.00**	**15.38%**
Object: 4141 - PERA											
100-35-2005-4141	PERA	16,021.09	19,041.49	8,485.62	21,100.00	22,600.00	1,500.00	7.11%	24,000.00	1,400.00	6.19%
Total Object: 4141 - PERA:		**16,021.09**	**19,041.49**	**8,485.62**	**21,100.00**	**22,600.00**	**1,500.00**	**7.11%**	**24,000.00**	**1,400.00**	**6.19%**
Object: 4142 - FICA											
100-35-2005-4142	FICA	14,729.90	17,917.80	8,123.18	21,500.00	23,100.00	1,600.00	7.44%	24,400.00	1,300.00	5.63%
Total Object: 4142 - FICA:		**14,729.90**	**17,917.80**	**8,123.18**	**21,500.00**	**23,100.00**	**1,600.00**	**7.44%**	**24,400.00**	**1,300.00**	**5.63%**
Object: 4144 - HEALTH INSURANCE											
100-35-2005-4144	HEALTH INSURANCE	25,200.00	27,600.00	12,625.00	30,300.00	33,300.00	3,000.00	9.90%	36,600.00	3,300.00	9.91%
Total Object: 4144 - HEALTH INSURANCE:		**25,200.00**	**27,600.00**	**12,625.00**	**30,300.00**	**33,300.00**	**3,000.00**	**9.90%**	**36,600.00**	**3,300.00**	**9.91%**
Object: 4148 - WORKERS COMP											
100-35-2005-4148	WORKERS COMP	1,400.00	2,799.96	958.35	2,300.00	3,900.00	1,600.00	69.57%	6,400.00	2,500.00	64.10%
Total Object: 4148 - WORKERS COMP:		**1,400.00**	**2,799.96**	**958.35**	**2,300.00**	**3,900.00**	**1,600.00**	**69.57%**	**6,400.00**	**2,500.00**	**64.10%**
Total Category: 4100 - PERSONAL SERVICES:		**274,137.17**	**323,893.76**	**146,771.07**	**357,000.00**	**384,400.00**	**27,400.00**	**7.68%**	**406,800.00**	**22,400.00**	**5.83%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-35-2005-4200	OFFICE SUPPLIES	3,375.92	3,021.45	523.66	4,860.00	5,000.00	140.00	2.88%	5,150.00	150.00	3.00%
Total Object: 4200 - OFFICE SUPPLIES:		**3,375.92**	**3,021.45**	**523.66**	**4,860.00**	**5,000.00**	**140.00**	**2.88%**	**5,150.00**	**150.00**	**3.00%**
Object: 4210 - OP SUPPLY-OTHER											
100-35-2005-4210	OP SUPPLY-OTHER	5,472.04	10,561.14	4,295.41	7,600.00	7,820.00	220.00	2.89%	8,060.00	240.00	3.07%
Total Object: 4210 - OP SUPPLY-OTHER:		**5,472.04**	**10,561.14**	**4,295.41**	**7,600.00**	**7,820.00**	**220.00**	**2.89%**	**8,060.00**	**240.00**	**3.07%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4217 - CLOTHING/UNIFORM											
100-35-2005-4217	CLOTHING/UNIFORM	197.75	125.00	24.00	150.00	150.00	0.00	0.00%	160.00	10.00	6.67%
Total Object: 4217 - CLOTHING/UNIFORM:		**197.75**	**125.00**	**24.00**	**150.00**	**150.00**	**0.00**	**0.00%**	**160.00**	**10.00**	**6.67%**
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-35-2005-4270	OP SUP-VEH/EQ	1,786.89	1,051.18	2,377.32	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		**1,786.89**	**1,051.18**	**2,377.32**	**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	5,086.63	4,418.71	2,651.16	4,860.00	5,000.00	140.00	2.88%	5,150.00	150.00	3.00%
Total Object: 4272 - OP SUP-BUILDINGS:		**5,086.63**	**4,418.71**	**2,651.16**	**4,860.00**	**5,000.00**	**140.00**	**2.88%**	**5,150.00**	**150.00**	**3.00%**
Total Category: 4200 - COMMODITIES:		**15,919.23**	**19,177.48**	**9,871.55**	**17,470.00**	**17,970.00**	**500.00**	**2.86%**	**18,520.00**	**550.00**	**3.06%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-35-2005-4300	PROF SERVICES	50.00	543.42	78.00	230.00	240.00	10.00	4.35%	240.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**50.00**	**543.42**	**78.00**	**230.00**	**240.00**	**10.00**	**4.35%**	**240.00**	**0.00**	**0.00%**
Object: 4301 - ENGINEERING SVS											
100-35-2005-4301	ENGINEERING SVS	0.00	0.00	0.00	1,120.00	1,150.00	30.00	2.68%	1,190.00	40.00	3.48%
Total Object: 4301 - ENGINEERING SVS:		**0.00**	**0.00**	**0.00**	**1,120.00**	**1,150.00**	**30.00**	**2.68%**	**1,190.00**	**40.00**	**3.48%**
Object: 4305 - FEES FOR SERVICE											
100-35-2005-4305	FEES FOR SERVICE	18,182.95	19,516.87	6,522.27	17,670.00	17,860.00	190.00	1.08%	18,730.00	870.00	4.87%
Budget Notes											
Budget Code	**Description**										
2027	Cintas $1,466 Pest $1,454 Electro $900 Answering service $7,500 Weather $2,640 RPZ $700 Fire tests $2,100 Hearing test $150 Tox alert calibration $600 Meeting minutes $300 Total $17,810										
Total Object: 4305 - FEES FOR SERVICE:		**18,182.95**	**19,516.87**	**6,522.27**	**17,670.00**	**17,860.00**	**190.00**	**1.08%**	**18,730.00**	**870.00**	**4.87%**
Object: 4310 - COMMUNICATION											
100-35-2005-4310	COMMUNICATION	1,906.11	2,047.72	873.00	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
Total Object: 4310 - COMMUNICATION:		**1,906.11**	**2,047.72**	**873.00**	**1,090.00**	**1,120.00**	**30.00**	**2.75%**	**1,160.00**	**40.00**	**3.57%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4311 - POSTAGE											
100-35-2005-4311	POSTAGE	496.00	292.00	0.00	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
Total Object: 4311 - POSTAGE:		**496.00**	**292.00**	**0.00**	**1,060.00**	**1,090.00**	**30.00**	**2.83%**	**1,120.00**	**30.00**	**2.75%**
Object: 4321 - DATA PROCESSING											
100-35-2005-4321	DATA PROCESSING	39,800.00	81,200.04	32,916.65	79,000.00	83,000.00	4,000.00	5.06%	87,200.00	4,200.00	5.06%
Total Object: 4321 - DATA PROCESSING:		**39,800.00**	**81,200.04**	**32,916.65**	**79,000.00**	**83,000.00**	**4,000.00**	**5.06%**	**87,200.00**	**4,200.00**	**5.06%**
Object: 4340 - PRINTING											
100-35-2005-4340	PRINTING	170.00	0.00	0.00	230.00	240.00	10.00	4.35%	240.00	0.00	0.00%
Total Object: 4340 - PRINTING:		**170.00**	**0.00**	**0.00**	**230.00**	**240.00**	**10.00**	**4.35%**	**240.00**	**0.00**	**0.00%**
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	13,100.00	14,400.00	7,708.35	18,500.00	21,800.00	3,300.00	17.84%	22,900.00	1,100.00	5.05%
Total Object: 4350 - INSURANCE CHARGE:		**13,100.00**	**14,400.00**	**7,708.35**	**18,500.00**	**21,800.00**	**3,300.00**	**17.84%**	**22,900.00**	**1,100.00**	**5.05%**
Object: 4360 - UTILITIES											
100-35-2005-4360	UTILITIES	16,709.69	60,508.74	26,530.41	67,650.00	69,630.00	1,980.00	2.93%	71,710.00	2,080.00	2.99%
100-35-2009-4360	UTILITIES	237.43	253.83	21.19	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4360 - UTILITIES:		**16,947.12**	**60,762.57**	**26,551.60**	**67,650.00**	**69,630.00**	**1,980.00**	**2.93%**	**71,710.00**	**2,080.00**	**2.99%**
Object: 4370 - MAINT-REPAIR/EQ											
100-35-2005-4370	MAINT-REPAIR/EQ	1,462.06	534.13	0.00	5,600.00	5,760.00	160.00	2.86%	5,940.00	180.00	3.13%
Total Object: 4370 - MAINT-REPAIR/EQ:		**1,462.06**	**534.13**	**0.00**	**5,600.00**	**5,760.00**	**160.00**	**2.86%**	**5,940.00**	**180.00**	**3.13%**
Object: 4372 - MAINT-REPAIR/BLD											
100-35-2005-4372	MAINT-REPAIR/BLD	29,278.06	43,464.78	22,394.19	32,270.00	32,370.00	100.00	0.31%	33,340.00	970.00	3.00%
Budget Notes											
Budget Code	**Description**										
2027	Kraft contract and fixes $8,400 Roof inspection $8,000 Garage door $5,000 Supplies $11,000 Total $32,400										
Total Object: 4372 - MAINT-REPAIR/BLD:		**29,278.06**	**43,464.78**	**22,394.19**	**32,270.00**	**32,370.00**	**100.00**	**0.31%**	**33,340.00**	**970.00**	**3.00%**
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-35-2005-4373	BUILDING MAINTENANCE LABO	33,540.00	74,199.96	44,916.65	107,800.00	111,800.00	4,000.00	3.71%	118,500.00	6,700.00	5.99%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		**33,540.00**	**74,199.96**	**44,916.65**	**107,800.00**	**111,800.00**	**4,000.00**	**3.71%**	**118,500.00**	**6,700.00**	**5.99%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
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	9,926.11	7,714.91	2,589.47	6,660.00	6,860.00	200.00	3.00%	7,060.00	200.00	2.92%
Total Object: 4380 - RENTAL/LEASE:		**9,926.11**	**7,714.91**	**2,589.47**	**6,660.00**	**6,860.00**	**200.00**	**3.00%**	**7,060.00**	**200.00**	**2.92%**
Object: 4401 - DUES & SUBS											
100-35-2005-4401	DUES & SUBS	917.50	1,452.50	1,315.00	780.00	800.00	20.00	2.56%	830.00	30.00	3.75%
Total Object: 4401 - DUES & SUBS:		**917.50**	**1,452.50**	**1,315.00**	**780.00**	**800.00**	**20.00**	**2.56%**	**830.00**	**30.00**	**3.75%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-35-2005-4403	TRAVEL/TRAIN/CON	3,240.88	1,973.35	2,715.00	4,000.00	4,120.00	120.00	3.00%	4,240.00	120.00	2.91%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**3,240.88**	**1,973.35**	**2,715.00**	**4,000.00**	**4,120.00**	**120.00**	**3.00%**	**4,240.00**	**120.00**	**2.91%**
Object: 4405 - CLEAN/WASTE REMV											
100-35-2005-4405	CLEAN/WASTE REMV	9,429.73	36,831.39	22,695.39	35,050.00	40,320.00	5,270.00	15.04%	41,400.00	1,080.00	2.68%
Total Object: 4405 - CLEAN/WASTE REMV:		**9,429.73**	**36,831.39**	**22,695.39**	**35,050.00**	**40,320.00**	**5,270.00**	**15.04%**	**41,400.00**	**1,080.00**	**2.68%**

Budget Notes

Budget Code	Description
2027	Need to increase to match what is being spent Cleaning contract $24,470 Carpet cleaning $800 window cleaning $800 Tile cleaning $2,000 Tennis $11,750 Haz waste drop off $500 Total $40,320
2028 FALL 2026	Cleaning contract $25,204 Carpet cleaning $800 window cleaning $800 Tile cleaning $2,000 Tennis $12,090 Haz waste drop off $500 Total $41,394

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4449 - OTHER CONTRACT											
100-35-2005-4449	OTHER CONTRACT	109.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**109.30**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**178,555.82**	**344,933.64**	**171,275.57**	**378,820.00**	**398,270.00**	**19,450.00**	**5.13%**	**415,910.00**	**17,640.00**	**4.43%**
Total Department: 35 - PUBLIC WORKS ADMINISTRATION:		**468,612.22**	**688,004.88**	**327,918.19**	**753,290.00**	**800,640.00**	**47,350.00**	**6.29%**	**841,230.00**	**40,590.00**	**5.07%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 36 - FORESTRY											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-36-2200-4100	SALARY-FULL TIME	59,780.75	127,223.81	33,824.56	111,400.00	114,200.00	2,800.00	2.51%	117,900.00	3,700.00	3.24%
Total Object: 4100 - SALARY-FULL TIME:		**59,780.75**	**127,223.81**	**33,824.56**	**111,400.00**	**114,200.00**	**2,800.00**	**2.51%**	**117,900.00**	**3,700.00**	**3.24%**
Object: 4110 - OVERTIME F. T.											
100-36-2200-4110	OVERTIME F. T.	0.00	1,092.79	240.92	3,100.00	3,200.00	100.00	3.23%	3,300.00	100.00	3.13%
Total Object: 4110 - OVERTIME F. T.:		**0.00**	**1,092.79**	**240.92**	**3,100.00**	**3,200.00**	**100.00**	**3.23%**	**3,300.00**	**100.00**	**3.13%**
Object: 4120 - SAL-P.T./TEMP											
100-36-2200-4120	SAL-P.T./TEMP	19,376.75	15,190.95	5,714.25	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	PT Seasonal		1,120.00	19.00	21,280.00						
2027	Rounding		1.00	20.00	20.00						
Total Object: 4120 - SAL-P.T./TEMP:		**19,376.75**	**15,190.95**	**5,714.25**	**19,900.00**	**21,300.00**	**1,400.00**	**7.04%**	**22,100.00**	**800.00**	**3.76%**
Object: 4121 - O.T. - P.T./TEMP											
100-36-2200-4121	O.T. - P.T./TEMP	0.00	0.00	163.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4121 - O.T. - P.T./TEMP:		**0.00**	**0.00**	**163.88**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
100-36-2200-4138	MN PAID LEAVE	0.00	17.40	205.81	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**17.40**	**205.81**	**500.00**	**500.00**	**0.00**	**0.00%**	**500.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
100-36-2200-4141	PERA	4,561.83	9,673.69	2,554.91	10,000.00	8,800.00	-1,200.00	-12.00%	9,300.00	500.00	5.68%
Total Object: 4141 - PERA:		**4,561.83**	**9,673.69**	**2,554.91**	**10,000.00**	**8,800.00**	**-1,200.00**	**-12.00%**	**9,300.00**	**500.00**	**5.68%**
Object: 4142 - FICA											
100-36-2200-4142	FICA	5,195.66	9,643.92	2,670.88	10,200.00	10,700.00	500.00	4.90%	11,200.00	500.00	4.67%
Total Object: 4142 - FICA:		**5,195.66**	**9,643.92**	**2,670.88**	**10,200.00**	**10,700.00**	**500.00**	**4.90%**	**11,200.00**	**500.00**	**4.67%**
Object: 4144 - HEALTH INSURANCE											
100-36-2200-4144	HEALTH INSURANCE	14,400.00	15,800.04	7,166.65	17,200.00	19,000.00	1,800.00	10.47%	20,800.00	1,800.00	9.47%
Total Object: 4144 - HEALTH INSURANCE:		**14,400.00**	**15,800.04**	**7,166.65**	**17,200.00**	**19,000.00**	**1,800.00**	**10.47%**	**20,800.00**	**1,800.00**	**9.47%**
Object: 4148 - WORKERS COMP											
100-36-2200-4148	WORKERS COMP	7,700.00	8,400.00	3,333.35	8,000.00	6,700.00	-1,300.00	-16.25%	8,400.00	1,700.00	25.37%
Total Object: 4148 - WORKERS COMP:		**7,700.00**	**8,400.00**	**3,333.35**	**8,000.00**	**6,700.00**	**-1,300.00**	**-16.25%**	**8,400.00**	**1,700.00**	**25.37%**
Total Category: 4100 - PERSONAL SERVICES:		**111,014.99**	**187,042.60**	**55,875.21**	**180,300.00**	**184,400.00**	**4,100.00**	**2.27%**	**193,500.00**	**9,100.00**	**4.93%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-36-2200-4210	OP SUPPLY-OTHER	8,658.74	7,989.74	5,505.43	32,310.00	33,260.00	950.00	2.94%	34,250.00	990.00	2.98%
Total Object: 4210 - OP SUPPLY-OTHER:		**8,658.74**	**7,989.74**	**5,505.43**	**32,310.00**	**33,260.00**	**950.00**	**2.94%**	**34,250.00**	**990.00**	**2.98%**
Object: 4211 - MOTOR FUELS											
100-36-2200-4211	MOTOR FUELS	4,114.43	2,959.20	1,975.10	3,210.00	4,200.00	990.00	30.84%	4,370.00	170.00	4.05%
Total Object: 4211 - MOTOR FUELS:		**4,114.43**	**2,959.20**	**1,975.10**	**3,210.00**	**4,200.00**	**990.00**	**30.84%**	**4,370.00**	**170.00**	**4.05%**
Object: 4216 - FERTILIZER/CHEM											
100-36-2200-4216	FERTILIZER/CHEM	35,293.93	51,718.28	47,858.40	50,300.00	51,750.00	1,450.00	2.88%	53,340.00	1,590.00	3.07%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Original		0.00	0.00	51,770.00						
2027	Rounding		0.00	0.00	-20.00						
Total Object: 4216 - FERTILIZER/CHEM:		**35,293.93**	**51,718.28**	**47,858.40**	**50,300.00**	**51,750.00**	**1,450.00**	**2.88%**	**53,340.00**	**1,590.00**	**3.07%**
Object: 4217 - CLOTHING/UNIFORM											
100-36-2200-4217	CLOTHING/UNIFORM	947.42	819.46	0.00	880.00	880.00	0.00	0.00%	880.00	0.00	0.00%
Total Object: 4217 - CLOTHING/UNIFORM:		**947.42**	**819.46**	**0.00**	**880.00**	**880.00**	**0.00**	**0.00%**	**880.00**	**0.00**	**0.00%**
Object: 4231 - SMALL TOOLS											
100-36-2200-4231	SMALL TOOLS	1,799.86	664.94	0.00	1,900.00	1,960.00	60.00	3.16%	2,060.00	100.00	5.10%
Total Object: 4231 - SMALL TOOLS:		**1,799.86**	**664.94**	**0.00**	**1,900.00**	**1,960.00**	**60.00**	**3.16%**	**2,060.00**	**100.00**	**5.10%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
100-36-2200-4280	CAPITAL OUTLAY <$5,000	580.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**580.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**51,394.59**	**64,151.62**	**55,338.93**	**88,600.00**	**92,050.00**	**3,450.00**	**3.89%**	**94,900.00**	**2,850.00**	**3.10%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-36-2200-4300	PROF SERVICES	373.71	36.71	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**373.71**	**36.71**	**0.00**	**220.00**	**230.00**	**10.00**	**4.55%**	**230.00**	**0.00**	**0.00%**
Object: 4301 - ENGINEERING SVS											
100-36-2200-4301	ENGINEERING SVS	0.00	520.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4301 - ENGINEERING SVS:		**0.00**	**520.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4305 - FEES FOR SERVICE											
100-36-2200-4305	FEES FOR SERVICE	210,607.00	303,652.00	190,702.10	258,530.00	265,070.00	6,540.00	2.53%	274,040.00	8,970.00	3.38%
Budget Notes											
Budget Code	**Description**										
2027	Trimming $165,000 Planting $ 45,000 Stump Grinding $30,000 Arbor Day $5,000 Dirt/seed $5,000 Emergency Work 15,070										
2028 FALL 2026	Trimming $165,000 Planting $53,000 Stump Grinding $30,000 Arbor Day $5,000 Dirt /Seed $5,000 Emergency $16,040										
	Total Object: 4305 - FEES FOR SERVICE:	**210,607.00**	**303,652.00**	**190,702.10**	**258,530.00**	**265,070.00**	**6,540.00**	**2.53%**	**274,040.00**	**8,970.00**	**3.38%**
Object: 4310 - COMMUNICATION											
100-36-2200-4310	COMMUNICATION	775.89	800.29	327.10	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
	Total Object: 4310 - COMMUNICATION:	**775.89**	**800.29**	**327.10**	**1,060.00**	**1,090.00**	**30.00**	**2.83%**	**1,120.00**	**30.00**	**2.75%**
Object: 4350 - INSURANCE CHARGE											
100-36-2200-4350	INSURANCE CHARGE	1,700.00	1,899.96	250.00	600.00	1,600.00	1,000.00	166.67%	1,700.00	100.00	6.25%
	Total Object: 4350 - INSURANCE CHARGE:	**1,700.00**	**1,899.96**	**250.00**	**600.00**	**1,600.00**	**1,000.00**	**166.67%**	**1,700.00**	**100.00**	**6.25%**
Object: 4375 - CHARGE-FLEET MNT											
100-36-2200-4375	CHARGE-FLEET MNT	26,735.23	26,098.82	29,513.20	33,500.00	36,900.00	3,400.00	10.15%	38,750.00	1,850.00	5.01%
	Total Object: 4375 - CHARGE-FLEET MNT:	**26,735.23**	**26,098.82**	**29,513.20**	**33,500.00**	**36,900.00**	**3,400.00**	**10.15%**	**38,750.00**	**1,850.00**	**5.01%**
Object: 4380 - RENTAL/LEASE											
100-36-2200-4380	RENTAL/LEASE	0.00	3,622.50	0.00	2,950.00	3,040.00	90.00	3.05%	3,130.00	90.00	2.96%
	Total Object: 4380 - RENTAL/LEASE:	**0.00**	**3,622.50**	**0.00**	**2,950.00**	**3,040.00**	**90.00**	**3.05%**	**3,130.00**	**90.00**	**2.96%**
Object: 4401 - DUES & SUBS											
100-36-2200-4401	DUES & SUBS	0.00	0.00	0.00	420.00	430.00	10.00	2.38%	440.00	10.00	2.33%
	Total Object: 4401 - DUES & SUBS:	**0.00**	**0.00**	**0.00**	**420.00**	**430.00**	**10.00**	**2.38%**	**440.00**	**10.00**	**2.33%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-36-2200-4403	TRAVEL/TRAIN/CON	2,477.03	1,729.00	519.00	2,110.00	2,170.00	60.00	2.84%	2,240.00	70.00	3.23%
	Total Object: 4403 - TRAVEL/TRAIN/CON:	**2,477.03**	**1,729.00**	**519.00**	**2,110.00**	**2,170.00**	**60.00**	**2.84%**	**2,240.00**	**70.00**	**3.23%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4449 - OTHER CONTRACT											
100-36-2200-4449	OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**60.75**	**0.00**	**63.75**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**242,729.61**	**338,359.28**	**221,375.15**	**299,390.00**	**310,530.00**	**11,140.00**	**3.72%**	**321,650.00**	**11,120.00**	**3.58%**
Total Department: 36 - FORESTRY:		**405,139.19**	**589,553.50**	**332,589.29**	**568,290.00**	**586,980.00**	**18,690.00**	**3.29%**	**610,050.00**	**23,070.00**	**3.93%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 54 - RECYCLING											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-54-1900-4100	SALARY-FULL TIME	0.00	0.00	16,848.06	40,800.00	42,700.00	1,900.00	4.66%	44,000.00	1,300.00	3.04%
Total Object: 4100 - SALARY-FULL TIME:		**0.00**	**0.00**	**16,848.06**	**40,800.00**	**42,700.00**	**1,900.00**	**4.66%**	**44,000.00**	**1,300.00**	**3.04%**
Object: 4138 - MN PAID LEAVE											
100-54-1900-4138	MN PAID LEAVE	0.00	0.00	86.89	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**0.00**	**86.89**	**200.00**	**200.00**	**0.00**	**0.00%**	**200.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
100-54-1900-4141	PERA	0.00	0.00	1,263.75	3,100.00	3,200.00	100.00	3.23%	3,300.00	100.00	3.13%
Total Object: 4141 - PERA:		**0.00**	**0.00**	**1,263.75**	**3,100.00**	**3,200.00**	**100.00**	**3.23%**	**3,300.00**	**100.00**	**3.13%**
Object: 4142 - FICA											
100-54-1900-4142	FICA	0.00	0.00	1,256.99	3,100.00	3,300.00	200.00	6.45%	3,500.00	200.00	6.06%
Total Object: 4142 - FICA:		**0.00**	**0.00**	**1,256.99**	**3,100.00**	**3,300.00**	**200.00**	**6.45%**	**3,500.00**	**200.00**	**6.06%**
Object: 4144 - HEALTH INSURANCE											
100-54-1900-4144	HEALTH INSURANCE	0.00	0.00	2,125.00	5,100.00	5,600.00	500.00	9.80%	6,100.00	500.00	8.93%
Total Object: 4144 - HEALTH INSURANCE:		**0.00**	**0.00**	**2,125.00**	**5,100.00**	**5,600.00**	**500.00**	**9.80%**	**6,100.00**	**500.00**	**8.93%**
Object: 4148 - WORKERS COMP											
100-54-1900-4148	WORKERS COMP	0.00	0.00	83.35	200.00	500.00	300.00	150.00%	1,100.00	600.00	120.00%
Total Object: 4148 - WORKERS COMP:		**0.00**	**0.00**	**83.35**	**200.00**	**500.00**	**300.00**	**150.00%**	**1,100.00**	**600.00**	**120.00%**
Total Category: 4100 - PERSONAL SERVICES:		**0.00**	**0.00**	**21,664.04**	**52,500.00**	**55,500.00**	**3,000.00**	**5.71%**	**58,200.00**	**2,700.00**	**4.86%**
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
100-54-1900-4210	OP SUPPLY-OTHER	0.00	0.00	0.00	5,280.00	5,430.00	150.00	2.84%	5,600.00	170.00	3.13%
Total Object: 4210 - OP SUPPLY-OTHER:		**0.00**	**0.00**	**0.00**	**5,280.00**	**5,430.00**	**150.00**	**2.84%**	**5,600.00**	**170.00**	**3.13%**
Total Category: 4200 - COMMODITIES:		**0.00**	**0.00**	**0.00**	**5,280.00**	**5,430.00**	**150.00**	**2.84%**	**5,600.00**	**170.00**	**3.13%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4311 - POSTAGE											
100-54-1900-4311	POSTAGE	0.00	0.00	2,001.26	1,730.00	1,780.00	50.00	2.89%	1,840.00	60.00	3.37%
Total Object: 4311 - POSTAGE:		**0.00**	**0.00**	**2,001.26**	**1,730.00**	**1,780.00**	**50.00**	**2.89%**	**1,840.00**	**60.00**	**3.37%**
Object: 4340 - PRINTING											
100-54-1900-4340	PRINTING	0.00	0.00	3,222.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4340 - PRINTING:		**0.00**	**0.00**	**3,222.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4341 - ADVER/PUBLISH											
100-54-1900-4341	ADVER/PUBLISH	0.00	0.00	0.00	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
Total Object: 4341 - ADVER/PUBLISH:		**0.00**	**0.00**	**0.00**	**1,090.00**	**1,120.00**	**30.00**	**2.75%**	**1,160.00**	**40.00**	**3.57%**
Object: 4380 - RENTAL/LEASE											
100-54-1900-4380	RENTAL/LEASE	0.00	0.00	0.00	7,390.00	7,610.00	220.00	2.98%	7,830.00	220.00	2.89%
Total Object: 4380 - RENTAL/LEASE:		**0.00**	**0.00**	**0.00**	**7,390.00**	**7,610.00**	**220.00**	**2.98%**	**7,830.00**	**220.00**	**2.89%**
Object: 4405 - CLEAN/WASTE REMV											
100-54-1900-4405	CLEAN/WASTE REMV	0.00	0.00	7,336.71	2,750.00	2,830.00	80.00	2.91%	2,920.00	90.00	3.18%
Total Object: 4405 - CLEAN/WASTE REMV:		**0.00**	**0.00**	**7,336.71**	**2,750.00**	**2,830.00**	**80.00**	**2.91%**	**2,920.00**	**90.00**	**3.18%**
Object: 4434 - SPECIAL EVENTS											
100-54-1900-4434	SPECIAL EVENTS	0.00	0.00	0.00	1,950.00	2,010.00	60.00	3.08%	2,070.00	60.00	2.99%
Total Object: 4434 - SPECIAL EVENTS:		**0.00**	**0.00**	**0.00**	**1,950.00**	**2,010.00**	**60.00**	**3.08%**	**2,070.00**	**60.00**	**2.99%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**0.00**	**0.00**	**12,559.97**	**14,910.00**	**15,350.00**	**440.00**	**2.95%**	**15,820.00**	**470.00**	**3.06%**
Total Department: 54 - RECYCLING:		**0.00**	**0.00**	**34,224.01**	**72,690.00**	**76,280.00**	**3,590.00**	**4.94%**	**79,620.00**	**3,340.00**	**4.38%**
Total Fund: 100 - GENERAL FUND:		**4,412,272.06**	**5,425,934.79**	**2,775,647.67**	**5,940,670.00**	**6,113,160.00**	**172,490.00**	**2.90%**	**6,499,370.00**	**386,210.00**	**6.32%**
Report Total:		**4,412,272.06**	**5,425,934.79**	**2,775,647.67**	**5,940,670.00**	**6,113,160.00**	**172,490.00**	**2.90%**	**6,499,370.00**	**386,210.00**	**6.32%**

Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND										
Department: 14 - ENGINEERING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	429,240.08	449,154.18	225,240.74	600,500.00	589,800.00	-10,700.00	-1.78%	613,000.00	23,200.00	3.93%
4120 - SAL-P.T./TEMP	0.00	0.00	0.00	8,400.00	8,800.00	400.00	4.76%	9,200.00	400.00	4.55%
4138 - MN PAID LEAVE	0.00	169.85	1,162.57	2,800.00	2,700.00	-100.00	-3.57%	2,700.00	0.00	0.00%
4141 - PERA	31,326.52	32,493.79	15,796.48	45,000.00	45,500.00	500.00	1.11%	47,500.00	2,000.00	4.40%
4142 - FICA	29,983.96	33,235.17	16,887.29	46,500.00	46,300.00	-200.00	-0.43%	48,500.00	2,200.00	4.75%
4144 - HEALTH INSURANCE	43,800.00	48,200.04	27,875.00	66,900.00	73,600.00	6,700.00	10.01%	80,900.00	7,300.00	9.92%
4148 - WORKERS COMP	2,900.00	3,200.04	1,166.65	2,800.00	8,500.00	5,700.00	203.57%	12,700.00	4,200.00	49.41%
Total Category: 4100 - PERSONAL SERVICES:	**537,250.56**	**566,453.07**	**288,128.73**	**772,900.00**	**775,200.00**	**2,300.00**	**0.30%**	**814,500.00**	**39,300.00**	**5.07%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	55.00	563.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	194.37	335.02	62.42	0.00	1,000.00	1,000.00	0.00%	1,030.00	30.00	3.00%
4211 - MOTOR FUELS	1,102.62	1,264.71	532.86	2,410.00	1,720.00	-690.00	-28.63%	1,790.00	70.00	4.07%
4217 - CLOTHING/UNIFORM	116.68	0.00	0.00	270.00	350.00	80.00	29.63%	360.00	10.00	2.86%
Total Category: 4200 - COMMODITIES:	**1,468.67**	**2,163.59**	**595.28**	**2,680.00**	**3,070.00**	**390.00**	**14.55%**	**3,180.00**	**110.00**	**3.58%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4301 - ENGINEERING SVS	74,144.75	223,307.69	48,594.00	41,250.00	37,900.00	-3,350.00	-8.12%	39,040.00	1,140.00	3.01%
4305 - FEES FOR SERVICE	98.60	10.59	10.59	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4310 - COMMUNICATION	2,505.24	2,634.54	1,409.80	2,410.00	3,780.00	1,370.00	56.85%	3,890.00	110.00	2.91%
4311 - POSTAGE	0.00	0.00	6.08	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	32,700.00	41,900.04	15,583.35	37,400.00	39,300.00	1,900.00	5.08%	41,300.00	2,000.00	5.09%
4350 - INSURANCE CHARGE	0.00	0.00	1,250.00	3,000.00	1,800.00	-1,200.00	-40.00%	1,900.00	100.00	5.56%
4375 - CHARGE-FLEET MNT	1,530.03	3,867.99	2,953.98	2,100.00	2,300.00	200.00	9.52%	2,420.00	120.00	5.22%
4401 - DUES & SUBS	944.50	1,012.50	122.50	2,400.00	1,800.00	-600.00	-25.00%	2,650.00	850.00	47.22%
4403 - TRAVEL/TRAIN/CON	5,817.42	6,356.57	899.00	7,520.00	9,370.00	1,850.00	24.60%	10,890.00	1,520.00	16.22%
4449 - OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**117,851.29**	**279,089.92**	**70,893.05**	**96,080.00**	**96,250.00**	**170.00**	**0.18%**	**102,090.00**	**5,840.00**	**6.07%**
Total Department: 14 - ENGINEERING:	**656,570.52**	**847,706.58**	**359,617.06**	**871,660.00**	**874,520.00**	**2,860.00**	**0.33%**	**919,770.00**	**45,250.00**	**5.17%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 31 - STREET MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	772,624.03	816,131.30	354,886.91	908,700.00	932,200.00	23,500.00	2.59%	1,070,300.00	138,100.00	14.81%
4101 - LABOR REIMBURSEMENT	-3,167.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4110 - OVERTIME F. T.	17,972.29	23,072.52	10,925.76	33,300.00	24,300.00	-9,000.00	-27.03%	25,300.00	1,000.00	4.12%
4120 - SAL-P.T./TEMP	98,939.30	105,121.97	14,479.13	95,100.00	94,600.00	-500.00	-0.53%	98,400.00	3,800.00	4.02%
4121 - O.T. - P.T./TEMP	0.00	306.00	524.26	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	167.69	1,964.45	4,600.00	4,600.00	0.00	0.00%	4,900.00	300.00	6.52%
4141 - PERA	59,351.95	62,272.15	27,340.01	70,600.00	78,000.00	7,400.00	10.48%	81,400.00	3,400.00	4.36%
4142 - FICA	60,786.27	65,032.09	26,186.22	79,200.00	81,600.00	2,400.00	3.03%	84,400.00	2,800.00	3.43%
4144 - HEALTH INSURANCE	136,200.00	149,900.04	63,583.35	152,600.00	179,800.00	27,200.00	17.82%	197,700.00	17,900.00	9.96%
4147 - UNEMPLOYMENT	2,692.64	2,237.70	3,307.83	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	74,800.00	83,100.00	20,750.00	49,800.00	47,400.00	-2,400.00	-4.82%	58,800.00	11,400.00	24.05%
Total Category: 4100 - PERSONAL SERVICES:	**1,220,199.41**	**1,307,341.46**	**523,947.92**	**1,393,900.00**	**1,442,500.00**	**48,600.00**	**3.49%**	**1,621,200.00**	**178,700.00**	**12.39%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	15,729.65	12,388.89	4,588.14	11,930.00	12,280.00	350.00	2.93%	12,650.00	370.00	3.01%
4211 - MOTOR FUELS	62,988.89	57,599.36	14,336.71	78,510.00	75,790.00	-2,720.00	-3.46%	78,830.00	3,040.00	4.01%
4212 - LUB/ADD	204.63	0.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4216 - FERTILIZER/CHEM	8,966.11	10,086.58	1,947.72	10,350.00	10,650.00	300.00	2.90%	10,970.00	320.00	3.00%
4217 - CLOTHING/UNIFORM	7,091.18	7,894.96	3,157.31	12,180.00	12,540.00	360.00	2.96%	12,910.00	370.00	2.95%
4231 - SMALL TOOLS	2,231.00	3,122.59	22.97	2,950.00	3,040.00	90.00	3.05%	3,120.00	80.00	2.63%
4270 - OP SUP-VEH/EQ-NON- STOCK	357.64	407.00	171.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4271 - OP SUP-OTHER IMP	184,428.83	177,757.53	34,922.83	205,750.00	233,000.00	27,250.00	13.24%	240,000.00	7,000.00	3.00%
4280 - CAPITAL OUTLAY <$5,000	580.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**282,578.14**	**269,256.91**	**59,147.08**	**321,890.00**	**347,530.00**	**25,640.00**	**7.97%**	**358,710.00**	**11,180.00**	**3.22%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	2,979.03	1,433.89	220.26	4,540.00	4,690.00	150.00	3.30%	4,830.00	140.00	2.99%
4301 - ENGINEERING SVS	3,085.80	3,135.00	0.00	9,720.00	10,000.00	280.00	2.88%	10,300.00	300.00	3.00%
4302 - LEGAL SERVICE	104.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	16,604.28	3,286.00	647.40	25,660.00	26,410.00	750.00	2.92%	27,200.00	790.00	2.99%
4310 - COMMUNICATION	7,294.91	9,042.32	4,334.09	10,140.00	10,500.00	360.00	3.55%	10,750.00	250.00	2.38%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	420.00	430.00	10.00	2.38%	440.00	10.00	2.33%
4350 - INSURANCE CHARGE	20,400.00	22,400.04	8,250.00	19,800.00	12,300.00	-7,500.00	-37.88%	12,900.00	600.00	4.88%
4370 - MAINT-REPAIR/EQ	0.00	285.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4371 - MAINT-REPAIR/OTH	1,713.84	6,170.77	7,863.10	10,140.00	10,440.00	300.00	2.96%	10,750.00	310.00	2.97%
4375 - CHARGE-FLEET MNT	325,264.42	364,854.20	133,364.63	428,500.00	423,600.00	-4,900.00	-1.14%	444,780.00	21,180.00	5.00%
4380 - RENTAL/LEASE	21,938.01	26,319.39	19,303.89	41,290.00	42,500.00	1,210.00	2.93%	43,770.00	1,270.00	2.99%
4401 - DUES & SUBS	555.72	506.25	200.00	840.00	860.00	20.00	2.38%	890.00	30.00	3.49%
4403 - TRAVEL/TRAIN/CON	10,046.85	8,076.94	3,687.26	21,220.00	21,840.00	620.00	2.92%	22,490.00	650.00	2.98%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4405 - CLEAN/WASTE REMV	25,665.06	26,988.53	25,522.38	3,380.00	3,480.00	100.00	2.96%	3,580.00	100.00	2.87%
4449 - OTHER CONTRACT	688.50	50.62	807.50	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
Total Category: 4300 - CONTRACTUAL SERVICES:	**436,340.42**	**472,548.95**	**204,200.51**	**576,290.00**	**567,710.00**	**-8,580.00**	**-1.49%**	**593,360.00**	**25,650.00**	**4.52%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	3,325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**0.00**	**3,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 31 - STREET MAINTENANCE:	**1,939,117.97**	**2,049,147.32**	**790,620.51**	**2,292,080.00**	**2,357,740.00**	**65,660.00**	**2.86%**	**2,573,270.00**	**215,530.00**	**9.14%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 32 - TRAFFIC SIGNAGE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	66,081.01	73,489.89	29,204.41	101,400.00	103,300.00	1,900.00	1.87%	106,700.00	3,400.00	3.29%
4110 - OVERTIME F. T.	1,637.13	481.57	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
4120 - SAL-P.T./TEMP	0.00	0.00	1,147.50	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
4138 - MN PAID LEAVE	0.00	8.47	156.41	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4141 - PERA	5,020.78	5,593.18	2,190.33	7,700.00	7,900.00	200.00	2.60%	8,300.00	400.00	5.06%
4142 - FICA	4,705.82	5,253.40	2,154.28	9,300.00	9,800.00	500.00	5.38%	10,200.00	400.00	4.08%
4144 - HEALTH INSURANCE	14,400.00	15,800.04	7,166.65	17,200.00	19,100.00	1,900.00	11.05%	20,800.00	1,700.00	8.90%
4148 - WORKERS COMP	8,900.00	9,800.04	2,500.00	6,000.00	5,200.00	-800.00	-13.33%	6,600.00	1,400.00	26.92%
Total Category: 4100 - PERSONAL SERVICES:	**100,744.74**	**110,426.59**	**44,519.58**	**163,500.00**	**168,600.00**	**5,100.00**	**3.12%**	**176,700.00**	**8,100.00**	**4.80%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	29,146.79	31,833.81	4,872.51	31,780.00	32,710.00	930.00	2.93%	33,690.00	980.00	3.00%
4211 - MOTOR FUELS	2,592.07	3,117.18	1,035.84	3,060.00	3,480.00	420.00	13.73%	3,620.00	140.00	4.02%
4217 - CLOTHING/UNIFORM	519.46	161.52	299.98	880.00	880.00	0.00	0.00%	880.00	0.00	0.00%
4231 - SMALL TOOLS	1,235.50	1,164.65	7.98	1,370.00	1,410.00	40.00	2.92%	1,450.00	40.00	2.84%
Total Category: 4200 - COMMODITIES:	**33,493.82**	**36,277.16**	**6,216.31**	**37,090.00**	**38,480.00**	**1,390.00**	**3.75%**	**39,640.00**	**1,160.00**	**3.01%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	36.71	36.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	8,250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	61,452.39	75,998.57	0.00	81,000.00	83,030.00	2,030.00	2.51%	85,860.00	2,830.00	3.41%
4310 - COMMUNICATION	0.00	254.25	218.25	560.00	580.00	20.00	3.57%	590.00	10.00	1.72%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	83.35	200.00	300.00	100.00	50.00%	300.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	11,624.98	8,682.86	11,668.66	20,400.00	22,400.00	2,000.00	9.80%	23,520.00	1,120.00	5.00%
4403 - TRAVEL/TRAIN/CON	1,718.65	2,117.24	1,424.48	1,790.00	1,840.00	50.00	2.79%	1,900.00	60.00	3.26%
4449 - OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**76,593.48**	**97,239.59**	**13,458.49**	**103,950.00**	**108,150.00**	**4,200.00**	**4.04%**	**112,170.00**	**4,020.00**	**3.72%**
Total Department: 32 - TRAFFIC SIGNAGE:	**210,832.04**	**243,943.34**	**64,194.38**	**304,540.00**	**315,230.00**	**10,690.00**	**3.51%**	**328,510.00**	**13,280.00**	**4.21%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 34 - SNOWPLOWING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	39,124.09	151,681.45	84,149.24	159,700.00	167,600.00	7,900.00	4.95%	172,700.00	5,100.00	3.04%
4110 - OVERTIME F. T.	48,604.54	118,859.26	84,993.48	97,500.00	112,400.00	14,900.00	15.28%	116,900.00	4,500.00	4.00%
4138 - MN PAID LEAVE	0.00	297.21	872.40	1,100.00	1,300.00	200.00	18.18%	1,300.00	0.00	0.00%
4141 - PERA	6,222.77	19,817.54	12,678.87	19,200.00	21,000.00	1,800.00	9.38%	21,900.00	900.00	4.29%
4142 - FICA	5,687.82	18,086.35	11,666.09	19,800.00	21,400.00	1,600.00	8.08%	22,100.00	700.00	3.27%
4148 - WORKERS COMP	16,000.00	16,599.96	4,416.65	10,600.00	9,100.00	-1,500.00	-14.15%	11,700.00	2,600.00	28.57%
Total Category: 4100 - PERSONAL SERVICES:	**115,639.22**	**325,341.77**	**198,776.73**	**307,900.00**	**332,800.00**	**24,900.00**	**8.09%**	**346,600.00**	**13,800.00**	**4.15%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	276,920.35	162,428.32	296,705.99	265,800.00	314,420.00	48,620.00	18.29%	323,850.00	9,430.00	3.00%
4211 - MOTOR FUELS	45,079.23	62,508.36	42,253.33	62,070.00	64,210.00	2,140.00	3.45%	66,780.00	2,570.00	4.00%
Total Category: 4200 - COMMODITIES:	**321,999.58**	**224,936.68**	**338,959.32**	**327,870.00**	**378,630.00**	**50,760.00**	**15.48%**	**390,630.00**	**12,000.00**	**3.17%**
Category: 4300 - CONTRACTUAL SERVICES										
4302 - LEGAL SERVICE	32.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	0.00	4,250.00	0.00	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
4350 - INSURANCE CHARGE	13,100.00	14,400.00	291.65	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	274,351.48	315,189.72	240,304.53	348,100.00	382,900.00	34,800.00	10.00%	402,050.00	19,150.00	5.00%
4380 - RENTAL/LEASE	6,000.00	0.00	0.00	2,850.00	2,930.00	80.00	2.81%	3,020.00	90.00	3.07%
4401 - DUES & SUBS	0.00	323.00	1,482.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	877.84	1,800.00	0.00	3,060.00	3,150.00	90.00	2.94%	3,240.00	90.00	2.86%
Total Category: 4300 - CONTRACTUAL SERVICES:	**294,361.32**	**335,962.72**	**242,078.18**	**355,350.00**	**390,340.00**	**34,990.00**	**9.85%**	**409,690.00**	**19,350.00**	**4.96%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	121,338.00	86,670.00	87,000.00	0.00	-87,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**121,338.00**	**86,670.00**	**87,000.00**	**0.00**	**-87,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 34 - SNOWPLOWING:	**732,000.12**	**1,007,579.17**	**866,484.23**	**1,078,120.00**	**1,101,770.00**	**23,650.00**	**2.19%**	**1,146,920.00**	**45,150.00**	**4.10%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 35 - PUBLIC WORKS ADMINISTRATION										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	204,526.84	247,777.06	112,118.35	270,000.00	289,300.00	19,300.00	7.15%	302,500.00	13,200.00	4.56%
4110 - OVERTIME F. T.	7,530.59	8,694.91	3,871.07	10,600.00	10,900.00	300.00	2.83%	11,400.00	500.00	4.59%
4120 - SAL-P.T./TEMP	4,728.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	62.54	589.50	1,200.00	1,300.00	100.00	8.33%	1,500.00	200.00	15.38%
4141 - PERA	16,021.09	19,041.49	8,485.62	21,100.00	22,600.00	1,500.00	7.11%	24,000.00	1,400.00	6.19%
4142 - FICA	14,729.90	17,917.80	8,123.18	21,500.00	23,100.00	1,600.00	7.44%	24,400.00	1,300.00	5.63%
4144 - HEALTH INSURANCE	25,200.00	27,600.00	12,625.00	30,300.00	33,300.00	3,000.00	9.90%	36,600.00	3,300.00	9.91%
4148 - WORKERS COMP	1,400.00	2,799.96	958.35	2,300.00	3,900.00	1,600.00	69.57%	6,400.00	2,500.00	64.10%
Total Category: 4100 - PERSONAL SERVICES:	**274,137.17**	**323,893.76**	**146,771.07**	**357,000.00**	**384,400.00**	**27,400.00**	**7.68%**	**406,800.00**	**22,400.00**	**5.83%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	3,375.92	3,021.45	523.66	4,860.00	5,000.00	140.00	2.88%	5,150.00	150.00	3.00%
4210 - OP SUPPLY-OTHER	5,472.04	10,561.14	4,295.41	7,600.00	7,820.00	220.00	2.89%	8,060.00	240.00	3.07%
4217 - CLOTHING/UNIFORM	197.75	125.00	24.00	150.00	150.00	0.00	0.00%	160.00	10.00	6.67%
4270 - OP SUP-VEH/EQ-NON- STOCK	1,786.89	1,051.18	2,377.32	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	5,086.63	4,418.71	2,651.16	4,860.00	5,000.00	140.00	2.88%	5,150.00	150.00	3.00%
Total Category: 4200 - COMMODITIES:	**15,919.23**	**19,177.48**	**9,871.55**	**17,470.00**	**17,970.00**	**500.00**	**2.86%**	**18,520.00**	**550.00**	**3.06%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	50.00	543.42	78.00	230.00	240.00	10.00	4.35%	240.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	0.00	0.00	1,120.00	1,150.00	30.00	2.68%	1,190.00	40.00	3.48%
4305 - FEES FOR SERVICE	18,182.95	19,516.87	6,522.27	17,670.00	17,860.00	190.00	1.08%	18,730.00	870.00	4.87%
4310 - COMMUNICATION	1,906.11	2,047.72	873.00	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
4311 - POSTAGE	496.00	292.00	0.00	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
4321 - DATA PROCESSING	39,800.00	81,200.04	32,916.65	79,000.00	83,000.00	4,000.00	5.06%	87,200.00	4,200.00	5.06%
4340 - PRINTING	170.00	0.00	0.00	230.00	240.00	10.00	4.35%	240.00	0.00	0.00%
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	13,100.00	14,400.00	7,708.35	18,500.00	21,800.00	3,300.00	17.84%	22,900.00	1,100.00	5.05%
4360 - UTILITIES	16,947.12	60,762.57	26,551.60	67,650.00	69,630.00	1,980.00	2.93%	71,710.00	2,080.00	2.99%
4370 - MAINT-REPAIR/EQ	1,462.06	534.13	0.00	5,600.00	5,760.00	160.00	2.86%	5,940.00	180.00	3.13%
4372 - MAINT-REPAIR/BLD	29,278.06	43,464.78	22,394.19	32,270.00	32,370.00	100.00	0.31%	33,340.00	970.00	3.00%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	33,540.00	74,199.96	44,916.65	107,800.00	111,800.00	4,000.00	3.71%	118,500.00	6,700.00	5.99%
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	9,926.11	7,714.91	2,589.47	6,660.00	6,860.00	200.00	3.00%	7,060.00	200.00	2.92%
4401 - DUES & SUBS	917.50	1,452.50	1,315.00	780.00	800.00	20.00	2.56%	830.00	30.00	3.75%
4403 - TRAVEL/TRAIN/CON	3,240.88	1,973.35	2,715.00	4,000.00	4,120.00	120.00	3.00%	4,240.00	120.00	2.91%
4405 - CLEAN/WASTE REMV	9,429.73	36,831.39	22,695.39	35,050.00	40,320.00	5,270.00	15.04%	41,400.00	1,080.00	2.68%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4449 - OTHER CONTRACT	109.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**178,555.82**	**344,933.64**	**171,275.57**	**378,820.00**	**398,270.00**	**19,450.00**	**5.13%**	**415,910.00**	**17,640.00**	**4.43%**
Total Department: 35 - PUBLIC WORKS ADMINISTRATION:	**468,612.22**	**688,004.88**	**327,918.19**	**753,290.00**	**800,640.00**	**47,350.00**	**6.29%**	**841,230.00**	**40,590.00**	**5.07%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 36 - FORESTRY										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	59,780.75	127,223.81	33,824.56	111,400.00	114,200.00	2,800.00	2.51%	117,900.00	3,700.00	3.24%
4110 - OVERTIME F. T.	0.00	1,092.79	240.92	3,100.00	3,200.00	100.00	3.23%	3,300.00	100.00	3.13%
4120 - SAL-P.T./TEMP	19,376.75	15,190.95	5,714.25	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
4121 - O.T. - P.T./TEMP	0.00	0.00	163.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	17.40	205.81	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4141 - PERA	4,561.83	9,673.69	2,554.91	10,000.00	8,800.00	-1,200.00	-12.00%	9,300.00	500.00	5.68%
4142 - FICA	5,195.66	9,643.92	2,670.88	10,200.00	10,700.00	500.00	4.90%	11,200.00	500.00	4.67%
4144 - HEALTH INSURANCE	14,400.00	15,800.04	7,166.65	17,200.00	19,000.00	1,800.00	10.47%	20,800.00	1,800.00	9.47%
4148 - WORKERS COMP	7,700.00	8,400.00	3,333.35	8,000.00	6,700.00	-1,300.00	-16.25%	8,400.00	1,700.00	25.37%
Total Category: 4100 - PERSONAL SERVICES:	**111,014.99**	**187,042.60**	**55,875.21**	**180,300.00**	**184,400.00**	**4,100.00**	**2.27%**	**193,500.00**	**9,100.00**	**4.93%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	8,658.74	7,989.74	5,505.43	32,310.00	33,260.00	950.00	2.94%	34,250.00	990.00	2.98%
4211 - MOTOR FUELS	4,114.43	2,959.20	1,975.10	3,210.00	4,200.00	990.00	30.84%	4,370.00	170.00	4.05%
4216 - FERTILIZER/CHEM	35,293.93	51,718.28	47,858.40	50,300.00	51,750.00	1,450.00	2.88%	53,340.00	1,590.00	3.07%
4217 - CLOTHING/UNIFORM	947.42	819.46	0.00	880.00	880.00	0.00	0.00%	880.00	0.00	0.00%
4231 - SMALL TOOLS	1,799.86	664.94	0.00	1,900.00	1,960.00	60.00	3.16%	2,060.00	100.00	5.10%
4280 - CAPITAL OUTLAY <$5,000	580.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**51,394.59**	**64,151.62**	**55,338.93**	**88,600.00**	**92,050.00**	**3,450.00**	**3.89%**	**94,900.00**	**2,850.00**	**3.10%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	373.71	36.71	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4301 - ENGINEERING SVS	0.00	520.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	210,607.00	303,652.00	190,702.10	258,530.00	265,070.00	6,540.00	2.53%	274,040.00	8,970.00	3.38%
4310 - COMMUNICATION	775.89	800.29	327.10	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	250.00	600.00	1,600.00	1,000.00	166.67%	1,700.00	100.00	6.25%
4375 - CHARGE-FLEET MNT	26,735.23	26,098.82	29,513.20	33,500.00	36,900.00	3,400.00	10.15%	38,750.00	1,850.00	5.01%
4380 - RENTAL/LEASE	0.00	3,622.50	0.00	2,950.00	3,040.00	90.00	3.05%	3,130.00	90.00	2.96%
4401 - DUES & SUBS	0.00	0.00	0.00	420.00	430.00	10.00	2.38%	440.00	10.00	2.33%
4403 - TRAVEL/TRAIN/CON	2,477.03	1,729.00	519.00	2,110.00	2,170.00	60.00	2.84%	2,240.00	70.00	3.23%
4449 - OTHER CONTRACT	60.75	0.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**242,729.61**	**338,359.28**	**221,375.15**	**299,390.00**	**310,530.00**	**11,140.00**	**3.72%**	**321,650.00**	**11,120.00**	**3.58%**
Total Department: 36 - FORESTRY:	**405,139.19**	**589,553.50**	**332,589.29**	**568,290.00**	**586,980.00**	**18,690.00**	**3.29%**	**610,050.00**	**23,070.00**	**3.93%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 54 - RECYCLING										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	0.00	0.00	16,848.06	40,800.00	42,700.00	1,900.00	4.66%	44,000.00	1,300.00	3.04%
4138 - MN PAID LEAVE	0.00	0.00	86.89	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
4141 - PERA	0.00	0.00	1,263.75	3,100.00	3,200.00	100.00	3.23%	3,300.00	100.00	3.13%
4142 - FICA	0.00	0.00	1,256.99	3,100.00	3,300.00	200.00	6.45%	3,500.00	200.00	6.06%
4144 - HEALTH INSURANCE	0.00	0.00	2,125.00	5,100.00	5,600.00	500.00	9.80%	6,100.00	500.00	8.93%
4148 - WORKERS COMP	0.00	0.00	83.35	200.00	500.00	300.00	150.00%	1,100.00	600.00	120.00%
Total Category: 4100 - PERSONAL SERVICES:	**0.00**	**0.00**	**21,664.04**	**52,500.00**	**55,500.00**	**3,000.00**	**5.71%**	**58,200.00**	**2,700.00**	**4.86%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	0.00	0.00	0.00	5,280.00	5,430.00	150.00	2.84%	5,600.00	170.00	3.13%
Total Category: 4200 - COMMODITIES:	**0.00**	**0.00**	**0.00**	**5,280.00**	**5,430.00**	**150.00**	**2.84%**	**5,600.00**	**170.00**	**3.13%**
Category: 4300 - CONTRACTUAL SERVICES										
4311 - POSTAGE	0.00	0.00	2,001.26	1,730.00	1,780.00	50.00	2.89%	1,840.00	60.00	3.37%
4340 - PRINTING	0.00	0.00	3,222.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	1,090.00	1,120.00	30.00	2.75%	1,160.00	40.00	3.57%
4380 - RENTAL/LEASE	0.00	0.00	0.00	7,390.00	7,610.00	220.00	2.98%	7,830.00	220.00	2.89%
4405 - CLEAN/WASTE REMV	0.00	0.00	7,336.71	2,750.00	2,830.00	80.00	2.91%	2,920.00	90.00	3.18%
4434 - SPECIAL EVENTS	0.00	0.00	0.00	1,950.00	2,010.00	60.00	3.08%	2,070.00	60.00	2.99%
Total Category: 4300 - CONTRACTUAL SERVICES:	**0.00**	**0.00**	**12,559.97**	**14,910.00**	**15,350.00**	**440.00**	**2.95%**	**15,820.00**	**470.00**	**3.06%**
Total Department: 54 - RECYCLING:	**0.00**	**0.00**	**34,224.01**	**72,690.00**	**76,280.00**	**3,590.00**	**4.94%**	**79,620.00**	**3,340.00**	**4.38%**
Total Fund: 100 - GENERAL FUND:	**4,412,272.06**	**5,425,934.79**	**2,775,647.67**	**5,940,670.00**	**6,113,160.00**	**172,490.00**	**2.90%**	**6,499,370.00**	**386,210.00**	**6.32%**
Report Total:	**4,412,272.06**	**5,425,934.79**	**2,775,647.67**	**5,940,670.00**	**6,113,160.00**	**172,490.00**	**2.90%**	**6,499,370.00**	**386,210.00**	**6.32%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
100 - GENERAL FUND		4,412,272.06	5,425,934.79	2,775,647.67	5,940,670.00	6,113,160.00	172,490.00	2.90%	6,499,370.00	386,210.00	6.32%
	Report Total:	**4,412,272.06**	**5,425,934.79**	**2,775,647.67**	**5,940,670.00**	**6,113,160.00**	**172,490.00**	**2.90%**	**6,499,370.00**	**386,210.00**	**6.32%**

Cottage Grove

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 235 - ROADWAY & TRAIL MAINTENANCE											
Revenue											
Category: 3010 - PROPERTY TAXES											
235-00-9235-3017	AGGREGATE TAX	20,313.69	20,497.85	0.00	22,000.00	20,000.00	-2,000.00	-9.09%	20,000.00	0.00	0.00%
Total Category: 3010 - PROPERTY TAXES:		**20,313.69**	**20,497.85**	**0.00**	**22,000.00**	**20,000.00**	**-2,000.00**	**-9.09%**	**20,000.00**	**0.00**	**0.00%**
Category: 3020 - FRANCHISE FEES											
235-00-9235-3020	FRANCHISE FEES	2,071,625.68	2,288,809.50	933,062.28	2,130,000.00	2,403,200.00	273,200.00	12.83%	2,525,000.00	121,800.00	5.07%
Total Category: 3020 - FRANCHISE FEES:		**2,071,625.68**	**2,288,809.50**	**933,062.28**	**2,130,000.00**	**2,403,200.00**	**273,200.00**	**12.83%**	**2,525,000.00**	**121,800.00**	**5.07%**
Category: 3400 - CHARGES FOR SERVICES											
235-00-9235-3549	MISC PUBLIC WORK	45,300.00	52,430.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:		**45,300.00**	**52,430.75**	**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	32,435.09	57,137.02	25,253.46	10,000.00	26,700.00	16,700.00	167.00%	27,000.00	300.00	1.12%
Total Category: 3809 - INVESTMENT INTEREST:		**32,435.09**	**57,137.02**	**25,253.46**	**10,000.00**	**26,700.00**	**16,700.00**	**167.00%**	**27,000.00**	**300.00**	**1.12%**
Category: 3960 - OTHER FINANCING SOURCE											
235-00-9235-3962	DEPOSIT	1,720.00	28,200.00	508,767.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3960 - OTHER FINANCING SOURCE:		**1,720.00**	**28,200.00**	**508,767.50**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**2,171,394.46**	**2,447,075.12**	**1,467,083.24**	**2,162,000.00**	**2,449,900.00**	**287,900.00**	**13.32%**	**2,572,000.00**	**122,100.00**	**4.98%**
Expense											
Category: 4200 - COMMODITIES											
235-00-1217-4271	OP SUP-OTHER IMP	46,013.20	24,268.50	50,166.00	0.00	30,800.00	30,800.00	0.00%	32,000.00	1,200.00	3.90%
Budget Detail											

Budget Code	Description	Units	Price	Amount
2027	Crackfill Material	40,000.00	0.77	30,800.00
2028 FALL 2026	Crackfill Material	40,000.00	0.80	32,000.00

Total Category: 4200 - COMMODITIES:		**46,013.20**	**24,268.50**	**50,166.00**	**0.00**	**30,800.00**	**30,800.00**	**0.00%**	**32,000.00**	**1,200.00**	**3.90%**
Category: 4300 - CONTRACTUAL SERVICES											
235-00-1217-4301	ENGINEERING SVS	172,457.54	181,860.25	90,097.64	166,000.00	174,000.00	8,000.00	4.82%	182,700.00	8,700.00	5.00%
235-00-1217-4302	LEGAL SERVICE	0.00	0.00	640.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
235-00-1217-4341	ADVER/PUBLISH	509.64	525.40	101.27	680.00	700.00	20.00	2.94%	730.00	30.00	4.29%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
235-00-1217-4371	MAINT-REPAIR/OTH	249,429.10	195,703.89	1,200.00	287,000.00	270,200.00	-16,800.00	-5.85%	284,050.00	13,850.00	5.13%
Budget Notes											
Budget Code	**Description**										
2027	Moved crackfill material to 1217-4271 -30,800										
2027	Crackfill material 40,000lbs@ $.7 7 = $30,800 Crackfill install 40,000 lbs @2.51lb = $100,400 Curb sidewalk = $88,500 Trail Fog seal $66,530										
2028 FALL 2026	Moved $32,000 for crackfill material to 1217-4271										
2028 FALL 2026	Crackfill material 40,000 lbs @ $ .80 = $32,000 Crackfill install 40,000 lbs @ 2.63 per lb = 105,200 Curb sidewalk = $92,925 Trail fog seal $69,860										
235-00-9235-4301	ENGINEERING SVS	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%	50,000.00	0.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	City Engineering Srvcs for ROW projects		0.00	0.00	50,000.00						
Total Category: 4300 - CONTRACTUAL SERVICES:		**422,396.28**	**378,089.54**	**92,038.91**	**453,680.00**	**494,900.00**	**41,220.00**	**9.09%**	**517,480.00**	**22,580.00**	**4.56%**
Category: 4500 - CAPITAL OUTLAY											
235-00-1217-4540	OTHER CAP OUTLAY	5,978.86	0.00	0.00	506,320.00	532,300.00	25,980.00	5.13%	558,920.00	26,620.00	5.00%
235-00-1217-4550	PROJECT-CONTRACT	1,031,524.89	1,228,753.02	0.00	1,019,000.00	1,070,000.00	51,000.00	5.00%	1,123,500.00	53,500.00	5.00%
235-00-6585-4551	PROJECT-ENGINEER	0.00	17,488.00	39,277.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
235-00-6595-4550	PROJECT-CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
235-00-6595-4551	PROJECT-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		**1,037,503.75**	**1,246,241.02**	**39,277.00**	**1,525,320.00**	**1,602,300.00**	**76,980.00**	**5.05%**	**1,682,420.00**	**80,120.00**	**5.00%**
Category: 4999 - TRANSFERS OUT											
235-00-9235-4700	TRANSFERS OUT	306,728.90	53,698.27	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4999 - TRANSFERS OUT:		**306,728.90**	**53,698.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Expense:		**1,812,642.13**	**1,702,297.33**	**181,481.91**	**1,979,000.00**	**2,128,000.00**	**149,000.00**	**7.53%**	**2,231,900.00**	**103,900.00**	**4.88%**
Total Fund: 235 - ROADWAY & TRAIL MAINTENANCE:		**358,752.33**	**744,777.79**	**1,285,601.33**	**183,000.00**	**321,900.00**	**138,900.00**	**75.90%**	**340,100.00**	**18,200.00**	**5.65%**
Report Total:		**358,752.33**	**744,777.79**	**1,285,601.33**	**183,000.00**	**321,900.00**	**138,900.00**	**75.90%**	**340,100.00**	**18,200.00**	**5.65%**

Group Summary

Categor…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 235 - ROADWAY & TRAIL MAINTENANCE										
Revenue										
3010 - PROPERTY TAXES	20,313.69	20,497.85	0.00	22,000.00	20,000.00	-2,000.00	-9.09%	20,000.00	0.00	0.00%
3020 - FRANCHISE FEES	2,071,625.68	2,288,809.50	933,062.28	2,130,000.00	2,403,200.00	273,200.00	12.83%	2,525,000.00	121,800.00	5.07%
3400 - CHARGES FOR SERVICES	45,300.00	52,430.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3809 - INVESTMENT INTEREST	32,435.09	57,137.02	25,253.46	10,000.00	26,700.00	16,700.00	167.00%	27,000.00	300.00	1.12%
3960 - OTHER FINANCING SOURCE	1,720.00	28,200.00	508,767.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	**2,171,394.46**	**2,447,075.12**	**1,467,083.24**	**2,162,000.00**	**2,449,900.00**	**287,900.00**	**13.32%**	**2,572,000.00**	**122,100.00**	**4.98%**
Expense										
4200 - COMMODITIES	46,013.20	24,268.50	50,166.00	0.00	30,800.00	30,800.00	0.00%	32,000.00	1,200.00	3.90%
4300 - CONTRACTUAL SERVICES	422,396.28	378,089.54	92,038.91	453,680.00	494,900.00	41,220.00	9.09%	517,480.00	22,580.00	4.56%
4500 - CAPITAL OUTLAY	1,037,503.75	1,246,241.02	39,277.00	1,525,320.00	1,602,300.00	76,980.00	5.05%	1,682,420.00	80,120.00	5.00%
4999 - TRANSFERS OUT	306,728.90	53,698.27	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	**1,812,642.13**	**1,702,297.33**	**181,481.91**	**1,979,000.00**	**2,128,000.00**	**149,000.00**	**7.53%**	**2,231,900.00**	**103,900.00**	**4.88%**
Total Fund: 235 - ROADWAY & TRAIL MAINTENANCE:	**358,752.33**	**744,777.79**	**1,285,601.33**	**183,000.00**	**321,900.00**	**138,900.00**	**75.90%**	**340,100.00**	**18,200.00**	**5.65%**
Report Total:	**358,752.33**	**744,777.79**	**1,285,601.33**	**183,000.00**	**321,900.00**	**138,900.00**	**75.90%**	**340,100.00**	**18,200.00**	**5.65%**

Fund Summary

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
235 - ROADWAY & TRAIL MAINTENANCE	358,752.33	744,777.79	1,285,601.33	183,000.00	321,900.00	138,900.00	75.90%	340,100.00	18,200.00	5.65%
Report Total:	**358,752.33**	**744,777.79**	**1,285,601.33**	**183,000.00**	**321,900.00**	**138,900.00**	**75.90%**	**340,100.00**	**18,200.00**	**5.65%**

Cottage Grove

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 230 - SURFACE WATER MANAGEMENT											
Revenue											
Category: 3310 - INTERGOVERNMENTAL											
Object: 3359 - OTHER GOV AID											
230-60-3200-3359	OTHER GOV AID	360,975.78	53,807.10	75,000.00	0.00	0.00	0.00	0.00%	340,000.00	340,000.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2028 FALL 2026	SWWD Grant for Sweeper		0.00	0.00	-340,000.00						
Total Object: 3359 - OTHER GOV AID:		**360,975.78**	**53,807.10**	**75,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**340,000.00**	**340,000.00**	**0.00%**
Total Category: 3310 - INTERGOVERNMENTAL:		**360,975.78**	**53,807.10**	**75,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**340,000.00**	**340,000.00**	**0.00%**
Category: 3400 - CHARGES FOR SERVICES											
Object: 3525 - CREDIT CARD RECOVER											
230-61-3260-3525	CREDIT CARD RECOVER	0.00	9,954.62	0.00	9,900.00	12,000.00	2,100.00	21.21%	13,000.00	1,000.00	8.33%
Total Object: 3525 - CREDIT CARD RECOVER:		**0.00**	**9,954.62**	**0.00**	**9,900.00**	**12,000.00**	**2,100.00**	**21.21%**	**13,000.00**	**1,000.00**	**8.33%**
Object: 3727 - PENALTIES-UTIL											
230-00-9230-3727	PENALTIES-UTIL	7,763.73	7,199.61	4,237.98	5,000.00	7,000.00	2,000.00	40.00%	7,000.00	0.00	0.00%
Total Object: 3727 - PENALTIES-UTIL:		**7,763.73**	**7,199.61**	**4,237.98**	**5,000.00**	**7,000.00**	**2,000.00**	**40.00%**	**7,000.00**	**0.00**	**0.00%**
Object: 3735 - STORMWATER UTILITY											
230-00-9230-3735	STORMWATER UTILITY	1,206,915.51	1,273,947.74	406,246.88	1,283,500.00	1,429,000.00	145,500.00	11.34%	1,514,700.00	85,700.00	6.00%
Budget Notes											
Budget Code	**Description**										
2027	6% Rate Increase 2027 and 6% Rate Increase 2028										
Total Object: 3735 - STORMWATER UTILITY:		**1,206,915.51**	**1,273,947.74**	**406,246.88**	**1,283,500.00**	**1,429,000.00**	**145,500.00**	**11.34%**	**1,514,700.00**	**85,700.00**	**6.00%**
Total Category: 3400 - CHARGES FOR SERVICES:		**1,214,679.24**	**1,291,101.97**	**410,484.86**	**1,298,400.00**	**1,448,000.00**	**149,600.00**	**11.52%**	**1,534,700.00**	**86,700.00**	**5.99%**
Category: 3809 - INVESTMENT INTEREST											
Object: 3810 - INVEST INTEREST											
230-00-9230-3810	INVEST INTEREST	126,867.43	109,228.53	22,594.25	23,500.00	30,000.00	6,500.00	27.66%	30,000.00	0.00	0.00%
Total Object: 3810 - INVEST INTEREST:		**126,867.43**	**109,228.53**	**22,594.25**	**23,500.00**	**30,000.00**	**6,500.00**	**27.66%**	**30,000.00**	**0.00**	**0.00%**
Total Category: 3809 - INVESTMENT INTEREST:		**126,867.43**	**109,228.53**	**22,594.25**	**23,500.00**	**30,000.00**	**6,500.00**	**27.66%**	**30,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 3812 - MISCELLANEOUS											
Object: 3813 - SALE OF GOODS											
230-00-3200-3813	SALE OF GOODS	0.00	8,389.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3813 - SALE OF GOODS:		**0.00**	**8,389.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3816 - REFUND & REIMBRS											
230-00-3200-3816	REFUND & REIMBRS	0.00	447.00	100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3816 - REFUND & REIMBRS:		**0.00**	**447.00**	**100.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3812 - MISCELLANEOUS:		**0.00**	**8,836.50**	**100.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**1,702,522.45**	**1,462,974.10**	**508,179.11**	**1,321,900.00**	**1,478,000.00**	**156,100.00**	**11.81%**	**1,904,700.00**	**426,700.00**	**28.87%**
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
230-60-3200-4100	SALARY-FULL TIME	365,855.44	426,640.24	169,708.08	409,900.00	417,800.00	7,900.00	1.93%	431,900.00	14,100.00	3.37%
Total Object: 4100 - SALARY-FULL TIME:		**365,855.44**	**426,640.24**	**169,708.08**	**409,900.00**	**417,800.00**	**7,900.00**	**1.93%**	**431,900.00**	**14,100.00**	**3.37%**
Object: 4110 - OVERTIME F. T.											
230-60-3200-4110	OVERTIME F. T.	10,842.84	10,250.66	11,771.15	18,800.00	18,500.00	-300.00	-1.60%	19,300.00	800.00	4.32%
Total Object: 4110 - OVERTIME F. T.:		**10,842.84**	**10,250.66**	**11,771.15**	**18,800.00**	**18,500.00**	**-300.00**	**-1.60%**	**19,300.00**	**800.00**	**4.32%**
Object: 4120 - SAL-P.T./TEMP											
230-60-3200-4120	SAL-P.T./TEMP	17,979.00	6,536.50	2,199.00	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Rounding		1.00	20.00	20.00						
2027	Seasonals		1,120.00	19.00	21,280.00						
Total Object: 4120 - SAL-P.T./TEMP:		**17,979.00**	**6,536.50**	**2,199.00**	**19,900.00**	**21,300.00**	**1,400.00**	**7.04%**	**22,100.00**	**800.00**	**3.76%**
Object: 4138 - MN PAID LEAVE											
230-60-3200-4138	MN PAID LEAVE	0.00	86.38	946.86	2,100.00	2,100.00	0.00	0.00%	2,200.00	100.00	4.76%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**86.38**	**946.86**	**2,100.00**	**2,100.00**	**0.00**	**0.00%**	**2,200.00**	**100.00**	**4.76%**
Object: 4141 - PERA											
230-60-3200-4141	PERA	27,775.23	32,786.94	13,567.35	32,100.00	32,900.00	800.00	2.49%	34,400.00	1,500.00	4.56%
Total Object: 4141 - PERA:		**27,775.23**	**32,786.94**	**13,567.35**	**32,100.00**	**32,900.00**	**800.00**	**2.49%**	**34,400.00**	**1,500.00**	**4.56%**
Object: 4142 - FICA											
230-60-3200-4142	FICA	26,997.82	30,862.23	12,789.71	34,400.00	35,300.00	900.00	2.62%	36,700.00	1,400.00	3.97%
Total Object: 4142 - FICA:		**26,997.82**	**30,862.23**	**12,789.71**	**34,400.00**	**35,300.00**	**900.00**	**2.62%**	**36,700.00**	**1,400.00**	**3.97%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4144 - HEALTH INSURANCE											
230-60-3200-4144	HEALTH INSURANCE	45,000.00	49,400.04	22,500.00	54,000.00	59,400.00	5,400.00	10.00%	65,300.00	5,900.00	9.93%
Total Object: 4144 - HEALTH INSURANCE:		**45,000.00**	**49,400.04**	**22,500.00**	**54,000.00**	**59,400.00**	**5,400.00**	**10.00%**	**65,300.00**	**5,900.00**	**9.93%**
Object: 4148 - WORKERS COMP											
230-60-3200-4148	WORKERS COMP	29,200.00	32,600.04	8,458.35	20,300.00	16,300.00	-4,000.00	-19.70%	20,800.00	4,500.00	27.61%
Total Object: 4148 - WORKERS COMP:		**29,200.00**	**32,600.04**	**8,458.35**	**20,300.00**	**16,300.00**	**-4,000.00**	**-19.70%**	**20,800.00**	**4,500.00**	**27.61%**
Total Category: 4100 - PERSONAL SERVICES:		**523,650.33**	**589,163.03**	**241,940.50**	**591,500.00**	**603,600.00**	**12,100.00**	**2.05%**	**632,700.00**	**29,100.00**	**4.82%**
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
230-60-3200-4210	OP SUPPLY-OTHER	8,212.85	22,111.37	3,670.59	10,560.00	10,870.00	310.00	2.94%	11,200.00	330.00	3.04%
Total Object: 4210 - OP SUPPLY-OTHER:		**8,212.85**	**22,111.37**	**3,670.59**	**10,560.00**	**10,870.00**	**310.00**	**2.94%**	**11,200.00**	**330.00**	**3.04%**
Object: 4211 - MOTOR FUELS											
230-60-3200-4211	MOTOR FUELS	7,166.61	8,026.84	3,049.45	5,870.00	8,090.00	2,220.00	37.82%	8,420.00	330.00	4.08%
Total Object: 4211 - MOTOR FUELS:		**7,166.61**	**8,026.84**	**3,049.45**	**5,870.00**	**8,090.00**	**2,220.00**	**37.82%**	**8,420.00**	**330.00**	**4.08%**
Object: 4217 - CLOTHING/UNIFORM											
230-60-3200-4217	CLOTHING/UNIFORM	1,657.72	1,636.92	1,265.15	0.00	2,690.00	2,690.00	0.00%	2,642.00	-48.00	-1.78%
Total Object: 4217 - CLOTHING/UNIFORM:		**1,657.72**	**1,636.92**	**1,265.15**	**0.00**	**2,690.00**	**2,690.00**	**0.00%**	**2,642.00**	**-48.00**	**-1.78%**
Object: 4231 - SMALL TOOLS											
230-60-3200-4231	SMALL TOOLS	8,212.91	1,499.94	0.00	2,640.00	2,720.00	80.00	3.03%	2,800.00	80.00	2.94%
Total Object: 4231 - SMALL TOOLS:		**8,212.91**	**1,499.94**	**0.00**	**2,640.00**	**2,720.00**	**80.00**	**3.03%**	**2,800.00**	**80.00**	**2.94%**
Object: 4271 - OP SUP-OTHER IMP											
230-60-3200-4271	OP SUP-OTHER IMP	0.00	449.70	1,742.28	2,050.00	2,110.00	60.00	2.93%	2,170.00	60.00	2.84%
Total Object: 4271 - OP SUP-OTHER IMP:		**0.00**	**449.70**	**1,742.28**	**2,050.00**	**2,110.00**	**60.00**	**2.93%**	**2,170.00**	**60.00**	**2.84%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
230-60-3200-4280	CAPITAL OUTLAY <$5,000	580.21	4,641.38	0.00	9,080.00	9,350.00	270.00	2.97%	9,700.00	350.00	3.74%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**580.21**	**4,641.38**	**0.00**	**9,080.00**	**9,350.00**	**270.00**	**2.97%**	**9,700.00**	**350.00**	**3.74%**
Total Category: 4200 - COMMODITIES:		**25,830.30**	**38,366.15**	**9,727.47**	**30,200.00**	**35,830.00**	**5,630.00**	**18.64%**	**36,932.00**	**1,102.00**	**3.08%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
230-60-3200-4300	PROF SERVICES	13,762.16	11,972.51	946.71	7,390.00	7,610.00	220.00	2.98%	7,838.00	228.00	3.00%
230-61-3260-4300	PROF SERVICES	9,098.94	1,584.00	0.00	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
Total Object: 4300 - PROF SERVICES:		**22,861.10**	**13,556.51**	**946.71**	**8,450.00**	**8,700.00**	**250.00**	**2.96%**	**8,958.00**	**258.00**	**2.97%**
Object: 4301 - ENGINEERING SVS											
230-60-3200-4301	ENGINEERING SVS	35,401.43	34,109.50	12,480.50	59,340.00	61,080.00	1,740.00	2.93%	62,910.00	1,830.00	3.00%
Total Object: 4301 - ENGINEERING SVS:		**35,401.43**	**34,109.50**	**12,480.50**	**59,340.00**	**61,080.00**	**1,740.00**	**2.93%**	**62,910.00**	**1,830.00**	**3.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4302 - LEGAL SERVICE											
230-60-3200-4302	LEGAL SERVICE	1,212.00	1,792.00	240.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4302 - LEGAL SERVICE:		**1,212.00**	**1,792.00**	**240.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
230-60-3200-4305	FEES FOR SERVICE	8,543.50	11,782.04	628.80	21,960.00	22,600.00	640.00	2.91%	23,270.00	670.00	2.96%
230-61-3260-4305	FEES FOR SERVICE	3,562.94	21.61	0.00	3,800.00	3,910.00	110.00	2.89%	4,030.00	120.00	3.07%
Total Object: 4305 - FEES FOR SERVICE:		**12,106.44**	**11,803.65**	**628.80**	**25,760.00**	**26,510.00**	**750.00**	**2.91%**	**27,300.00**	**790.00**	**2.98%**
Object: 4309 - CREDIT CARD FEES											
230-61-3260-4309	CREDIT CARD FEES	24,079.49	21,882.22	9,320.42	21,900.00	25,600.00	3,700.00	16.89%	27,600.00	2,000.00	7.81%
Total Object: 4309 - CREDIT CARD FEES:		**24,079.49**	**21,882.22**	**9,320.42**	**21,900.00**	**25,600.00**	**3,700.00**	**16.89%**	**27,600.00**	**2,000.00**	**7.81%**
Object: 4310 - COMMUNICATION											
230-60-3200-4310	COMMUNICATION	512.25	1,050.75	654.75	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
Total Object: 4310 - COMMUNICATION:		**512.25**	**1,050.75**	**654.75**	**640.00**	**660.00**	**20.00**	**3.13%**	**680.00**	**20.00**	**3.03%**
Object: 4311 - POSTAGE											
230-61-3260-4311	POSTAGE	6,645.40	10,332.10	4,094.62	10,620.00	10,000.00	-620.00	-5.84%	10,200.00	200.00	2.00%
Total Object: 4311 - POSTAGE:		**6,645.40**	**10,332.10**	**4,094.62**	**10,620.00**	**10,000.00**	**-620.00**	**-5.84%**	**10,200.00**	**200.00**	**2.00%**
Object: 4321 - DATA PROCESSING											
230-61-3260-4321	DATA PROCESSING	65,079.00	60,544.00	20,583.35	49,400.00	51,900.00	2,500.00	5.06%	54,500.00	2,600.00	5.01%
Total Object: 4321 - DATA PROCESSING:		**65,079.00**	**60,544.00**	**20,583.35**	**49,400.00**	**51,900.00**	**2,500.00**	**5.06%**	**54,500.00**	**2,600.00**	**5.01%**
Object: 4340 - PRINTING											
230-61-3260-4340	PRINTING	3,158.15	2,973.82	1,011.75	2,820.00	2,700.00	-120.00	-4.26%	2,800.00	100.00	3.70%
Total Object: 4340 - PRINTING:		**3,158.15**	**2,973.82**	**1,011.75**	**2,820.00**	**2,700.00**	**-120.00**	**-4.26%**	**2,800.00**	**100.00**	**3.70%**
Object: 4341 - ADVER/PUBLISH											
230-60-3200-4341	ADVER/PUBLISH	0.00	0.00	0.00	320.00	330.00	10.00	3.13%	330.00	0.00	0.00%
Total Object: 4341 - ADVER/PUBLISH:		**0.00**	**0.00**	**0.00**	**320.00**	**330.00**	**10.00**	**3.13%**	**330.00**	**0.00**	**0.00%**
Object: 4350 - INSURANCE CHARGE											
230-60-3200-4350	INSURANCE CHARGE	0.00	0.00	166.65	400.00	500.00	100.00	25.00%	500.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		**0.00**	**0.00**	**166.65**	**400.00**	**500.00**	**100.00**	**25.00%**	**500.00**	**0.00**	**0.00%**
Object: 4371 - MAINT-REPAIR/OTH											
230-60-3200-4371	MAINT-REPAIR/OTH	75,935.89	201,406.82	247,319.48	220,640.00	227,100.00	6,460.00	2.93%	233,880.00	6,780.00	2.99%
Total Object: 4371 - MAINT-REPAIR/OTH:		**75,935.89**	**201,406.82**	**247,319.48**	**220,640.00**	**227,100.00**	**6,460.00**	**2.93%**	**233,880.00**	**6,780.00**	**2.99%**
Object: 4375 - CHARGE-FLEET MNT											
230-60-3200-4375	CHARGE-FLEET MNT	27,671.46	47,317.06	21,792.09	29,300.00	42,200.00	12,900.00	44.03%	44,310.00	2,110.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		**27,671.46**	**47,317.06**	**21,792.09**	**29,300.00**	**42,200.00**	**12,900.00**	**44.03%**	**44,310.00**	**2,110.00**	**5.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4380 - RENTAL/LEASE											
230-60-3200-4380	RENTAL/LEASE	0.00	0.00	0.00	5,280.00	5,430.00	150.00	2.84%	5,590.00	160.00	2.95%
Total Object: 4380 - RENTAL/LEASE:		**0.00**	**0.00**	**0.00**	**5,280.00**	**5,430.00**	**150.00**	**2.84%**	**5,590.00**	**160.00**	**2.95%**
Object: 4401 - DUES & SUBS											
230-61-3200-4401	DUES & SUBS	1,740.00	1,830.00	1,920.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		**1,740.00**	**1,830.00**	**1,920.00**	**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	3,886.02	3,651.25	1,077.00	5,700.00	5,870.00	170.00	2.98%	6,040.00	170.00	2.90%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**3,886.02**	**3,651.25**	**1,077.00**	**5,700.00**	**5,870.00**	**170.00**	**2.98%**	**6,040.00**	**170.00**	**2.90%**
Object: 4449 - OTHER CONTRACT											
230-60-3200-4449	OTHER CONTRACT	40.50	0.00	63.75	1,160.00	1,190.00	30.00	2.59%	1,220.00	30.00	2.52%
Total Object: 4449 - OTHER CONTRACT:		**40.50**	**0.00**	**63.75**	**1,160.00**	**1,190.00**	**30.00**	**2.59%**	**1,220.00**	**30.00**	**2.52%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**280,329.13**	**412,249.68**	**322,299.87**	**441,730.00**	**469,770.00**	**28,040.00**	**6.35%**	**486,818.00**	**17,048.00**	**3.63%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
230-60-3200-4530	MACH & EQUIPMENT	301,539.00	336,786.34	24,257.00	0.00	0.00	0.00	0.00%	466,200.00	466,200.00	0.00%
Budget Notes											
Budget Code	**Description**										
2028 FALL 2026	33% of backhoe-$46,200										
2028 FALL 2026	Replace bobcat 80,000 - unit number 8206										
2028 FALL 2026	Replace street sweeper 340,000 - unit number 8603										
Total Object: 4530 - MACH & EQUIPMENT:		**301,539.00**	**336,786.34**	**24,257.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**466,200.00**	**466,200.00**	**0.00%**
Object: 4559 - PROJECT-OTHER											
230-60-3200-4559	PROJECT-OTHER	163,219.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4559 - PROJECT-OTHER:		**163,219.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**464,758.00**	**336,786.34**	**24,257.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**466,200.00**	**466,200.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT											
Object: 4700 - TRANSFERS OUT											
230-60-9230-4700	TRANSFERS OUT	981,786.49	203,287.41	20,541.65	49,300.00	168,900.00	119,600.00	242.60%	218,800.00	49,900.00	29.54%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	GENERAL FUND TRANSFER	0.00	0.00	62,900.00
2027	PAVEMENT MANAGEMENT TRANSFER	0.00	0.00	101,000.00
2027	ROADWAY MAINT TRANSFER	0.00	0.00	5,000.00
2028 FALL 2026	GENERAL FUND TRANSFER	0.00	0.00	64,800.00
2028 FALL 2026	PAVEMENT MANAGEMENT TRANSFER	0.00	0.00	149,000.00
2028 FALL 2026	ROADWAY MAINT TRANSFER	0.00	0.00	5,000.00

Total Object: 4700 - TRANSFERS OUT:	**981,786.49**	**203,287.41**	**20,541.65**	**49,300.00**	**168,900.00**	**119,600.00**	**242.60%**	**218,800.00**	**49,900.00**	**29.54%**
Total Category: 4999 - TRANSFERS OUT:	**981,786.49**	**203,287.41**	**20,541.65**	**49,300.00**	**168,900.00**	**119,600.00**	**242.60%**	**218,800.00**	**49,900.00**	**29.54%**
Total Expense:	**2,276,354.25**	**1,579,852.61**	**618,766.49**	**1,112,730.00**	**1,278,100.00**	**165,370.00**	**14.86%**	**1,841,450.00**	**563,350.00**	**44.08%**
Total Fund: 230 - SURFACE WATER MANAGEMENT:	**-573,831.80**	**-116,878.51**	**-110,587.38**	**209,170.00**	**199,900.00**	**-9,270.00**	**-4.43%**	**63,250.00**	**-136,650.00**	**-68.36%**
Report Total:	**-573,831.80**	**-116,878.51**	**-110,587.38**	**209,170.00**	**199,900.00**	**-9,270.00**	**-4.43%**	**63,250.00**	**-136,650.00**	**-68.36%**

Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 230 - SURFACE WATER MANAGEMENT										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
3359 - OTHER GOV AID	360,975.78	53,807.10	75,000.00	0.00	0.00	0.00	0.00%	340,000.00	340,000.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	**360,975.78**	**53,807.10**	**75,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**340,000.00**	**340,000.00**	**0.00%**
Category: 3400 - CHARGES FOR SERVICES										
3525 - CREDIT CARD RECOVER	0.00	9,954.62	0.00	9,900.00	12,000.00	2,100.00	21.21%	13,000.00	1,000.00	8.33%
3727 - PENALTIES-UTIL	7,763.73	7,199.61	4,237.98	5,000.00	7,000.00	2,000.00	40.00%	7,000.00	0.00	0.00%
3735 - STORMWATER UTILITY	1,206,915.51	1,273,947.74	406,246.88	1,283,500.00	1,429,000.00	145,500.00	11.34%	1,514,700.00	85,700.00	6.00%
Total Category: 3400 - CHARGES FOR SERVICES:	**1,214,679.24**	**1,291,101.97**	**410,484.86**	**1,298,400.00**	**1,448,000.00**	**149,600.00**	**11.52%**	**1,534,700.00**	**86,700.00**	**5.99%**
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	126,867.43	109,228.53	22,594.25	23,500.00	30,000.00	6,500.00	27.66%	30,000.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	**126,867.43**	**109,228.53**	**22,594.25**	**23,500.00**	**30,000.00**	**6,500.00**	**27.66%**	**30,000.00**	**0.00**	**0.00%**
Category: 3812 - MISCELLANEOUS										
3813 - SALE OF GOODS	0.00	8,389.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	0.00	447.00	100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	**0.00**	**8,836.50**	**100.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**1,702,522.45**	**1,462,974.10**	**508,179.11**	**1,321,900.00**	**1,478,000.00**	**156,100.00**	**11.81%**	**1,904,700.00**	**426,700.00**	**28.87%**
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	365,855.44	426,640.24	169,708.08	409,900.00	417,800.00	7,900.00	1.93%	431,900.00	14,100.00	3.37%
4110 - OVERTIME F. T.	10,842.84	10,250.66	11,771.15	18,800.00	18,500.00	-300.00	-1.60%	19,300.00	800.00	4.32%
4120 - SAL-P.T./TEMP	17,979.00	6,536.50	2,199.00	19,900.00	21,300.00	1,400.00	7.04%	22,100.00	800.00	3.76%
4138 - MN PAID LEAVE	0.00	86.38	946.86	2,100.00	2,100.00	0.00	0.00%	2,200.00	100.00	4.76%
4141 - PERA	27,775.23	32,786.94	13,567.35	32,100.00	32,900.00	800.00	2.49%	34,400.00	1,500.00	4.56%
4142 - FICA	26,997.82	30,862.23	12,789.71	34,400.00	35,300.00	900.00	2.62%	36,700.00	1,400.00	3.97%
4144 - HEALTH INSURANCE	45,000.00	49,400.04	22,500.00	54,000.00	59,400.00	5,400.00	10.00%	65,300.00	5,900.00	9.93%
4148 - WORKERS COMP	29,200.00	32,600.04	8,458.35	20,300.00	16,300.00	-4,000.00	-19.70%	20,800.00	4,500.00	27.61%
Total Category: 4100 - PERSONAL SERVICES:	**523,650.33**	**589,163.03**	**241,940.50**	**591,500.00**	**603,600.00**	**12,100.00**	**2.05%**	**632,700.00**	**29,100.00**	**4.82%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	8,212.85	22,111.37	3,670.59	10,560.00	10,870.00	310.00	2.94%	11,200.00	330.00	3.04%
4211 - MOTOR FUELS	7,166.61	8,026.84	3,049.45	5,870.00	8,090.00	2,220.00	37.82%	8,420.00	330.00	4.08%
4217 - CLOTHING/UNIFORM	1,657.72	1,636.92	1,265.15	0.00	2,690.00	2,690.00	0.00%	2,642.00	-48.00	-1.78%
4231 - SMALL TOOLS	8,212.91	1,499.94	0.00	2,640.00	2,720.00	80.00	3.03%	2,800.00	80.00	2.94%
4271 - OP SUP-OTHER IMP	0.00	449.70	1,742.28	2,050.00	2,110.00	60.00	2.93%	2,170.00	60.00	2.84%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4280 - CAPITAL OUTLAY <$5,000	580.21	4,641.38	0.00	9,080.00	9,350.00	270.00	2.97%	9,700.00	350.00	3.74%
Total Category: 4200 - COMMODITIES:	**25,830.30**	**38,366.15**	**9,727.47**	**30,200.00**	**35,830.00**	**5,630.00**	**18.64%**	**36,932.00**	**1,102.00**	**3.08%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	22,861.10	13,556.51	946.71	8,450.00	8,700.00	250.00	2.96%	8,958.00	258.00	2.97%
4301 - ENGINEERING SVS	35,401.43	34,109.50	12,480.50	59,340.00	61,080.00	1,740.00	2.93%	62,910.00	1,830.00	3.00%
4302 - LEGAL SERVICE	1,212.00	1,792.00	240.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	12,106.44	11,803.65	628.80	25,760.00	26,510.00	750.00	2.91%	27,300.00	790.00	2.98%
4309 - CREDIT CARD FEES	24,079.49	21,882.22	9,320.42	21,900.00	25,600.00	3,700.00	16.89%	27,600.00	2,000.00	7.81%
4310 - COMMUNICATION	512.25	1,050.75	654.75	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
4311 - POSTAGE	6,645.40	10,332.10	4,094.62	10,620.00	10,000.00	-620.00	-5.84%	10,200.00	200.00	2.00%
4321 - DATA PROCESSING	65,079.00	60,544.00	20,583.35	49,400.00	51,900.00	2,500.00	5.06%	54,500.00	2,600.00	5.01%
4340 - PRINTING	3,158.15	2,973.82	1,011.75	2,820.00	2,700.00	-120.00	-4.26%	2,800.00	100.00	3.70%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	320.00	330.00	10.00	3.13%	330.00	0.00	0.00%
4350 - INSURANCE CHARGE	0.00	0.00	166.65	400.00	500.00	100.00	25.00%	500.00	0.00	0.00%
4371 - MAINT-REPAIR/OTH	75,935.89	201,406.82	247,319.48	220,640.00	227,100.00	6,460.00	2.93%	233,880.00	6,780.00	2.99%
4375 - CHARGE-FLEET MNT	27,671.46	47,317.06	21,792.09	29,300.00	42,200.00	12,900.00	44.03%	44,310.00	2,110.00	5.00%
4380 - RENTAL/LEASE	0.00	0.00	0.00	5,280.00	5,430.00	150.00	2.84%	5,590.00	160.00	2.95%
4401 - DUES & SUBS	1,740.00	1,830.00	1,920.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	3,886.02	3,651.25	1,077.00	5,700.00	5,870.00	170.00	2.98%	6,040.00	170.00	2.90%
4449 - OTHER CONTRACT	40.50	0.00	63.75	1,160.00	1,190.00	30.00	2.59%	1,220.00	30.00	2.52%
Total Category: 4300 - CONTRACTUAL SERVICES:	**280,329.13**	**412,249.68**	**322,299.87**	**441,730.00**	**469,770.00**	**28,040.00**	**6.35%**	**486,818.00**	**17,048.00**	**3.63%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	301,539.00	336,786.34	24,257.00	0.00	0.00	0.00	0.00%	466,200.00	466,200.00	0.00%
4559 - PROJECT-OTHER	163,219.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**464,758.00**	**336,786.34**	**24,257.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**466,200.00**	**466,200.00**	**0.00%**
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	981,786.49	203,287.41	20,541.65	49,300.00	168,900.00	119,600.00	242.60%	218,800.00	49,900.00	29.54%
Total Category: 4999 - TRANSFERS OUT:	**981,786.49**	**203,287.41**	**20,541.65**	**49,300.00**	**168,900.00**	**119,600.00**	**242.60%**	**218,800.00**	**49,900.00**	**29.54%**
Total Expense:	**2,276,354.25**	**1,579,852.61**	**618,766.49**	**1,112,730.00**	**1,278,100.00**	**165,370.00**	**14.86%**	**1,841,450.00**	**563,350.00**	**44.08%**
Total Fund: 230 - SURFACE WATER MANAGEMENT:	**-573,831.80**	**-116,878.51**	**-110,587.38**	**209,170.00**	**199,900.00**	**-9,270.00**	**-4.43%**	**63,250.00**	**-136,650.00**	**-68.36%**
Report Total:	**-573,831.80**	**-116,878.51**	**-110,587.38**	**209,170.00**	**199,900.00**	**-9,270.00**	**-4.43%**	**63,250.00**	**-136,650.00**	**-68.36%**

Fund Summary

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
230 - SURFACE WATER MANAGEMENT	-573,831.80	-116,878.51	-110,587.38	209,170.00	199,900.00	-9,270.00	-4.43%	63,250.00	-136,650.00	-68.36%
Report Total:	**-573,831.80**	**-116,878.51**	**-110,587.38**	**209,170.00**	**199,900.00**	**-9,270.00**	**-4.43%**	**63,250.00**	**-136,650.00**	**-68.36%**

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 610 - WATER OPERATING											
Revenue											
Category: 3030 - SPECIAL ASSESSMENTS											
Object: 3030 - S.A. - CURRENT											
610-00-9610-3030	S.A. - CURRENT	0.00	125,886.92	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3030 - S.A. - CURRENT:	**0.00**	**125,886.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3031 - S.A. - DELINQ											
610-00-9610-3031	S.A. - DELINQ	0.00	6,396.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3031 - S.A. - DELINQ:	**0.00**	**6,396.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3036 - S.A. - OTHER											
610-00-9610-3036	S.A. - OTHER	0.00	15,295.00	6,300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3036 - S.A. - OTHER:	**0.00**	**15,295.00**	**6,300.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3044 - MISC PEN & INT											
610-00-9610-3044	MISC PEN & INT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3044 - MISC PEN & INT:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Category: 3030 - SPECIAL ASSESSMENTS:	**0.00**	**147,578.21**	**6,300.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3310 - INTERGOVERNMENTAL											
Object: 3339 - OTHER MN AID											
610-00-3040-3339	OTHER MN AID	0.00	354,476.95	84,531.75	0.00	556,400.00	556,400.00	0.00%	286,600.00	-269,800.00	-48.49%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	MPCA LZWTP REIMBURSEMENT		0.00	0.00	-556,400.00						
2028 FALL 2026	MPCA LZWTP REIMBURSEMENT-1/2 YEAR		0.00	0.00	-286,600.00						
610-00-9610-3339	OTHER MN AID	110,131.28	670,372.02	34,755.97	232,200.00	117,900.00	-114,300.00	-49.22%	120,800.00	2,900.00	2.46%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	MPCA TEMP TREATMENT INSURANCE REIM		0.00	0.00	-11,900.00						
2027	MPCA TEMP TREATMENT STAFF REIMBURS		0.00	0.00	-65,000.00						
2027	WATER EFFICIENCY GRANT		0.00	0.00	-41,000.00						
2028 FALL 2026	MPCA TEMP TREATMENT INSURANCE REIM		0.00	0.00	-12,200.00						
2028 FALL 2026	MPCA TEMP TREATMENT STAFF REIMB		0.00	0.00	-67,600.00						

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
2028 FALL 2026	WATER EFFICIENCY GRANT		0.00	0.00	-41,000.00						
Total Object: 3339 - OTHER MN AID:		**110,131.28**	**1,024,848.97**	**119,287.72**	**232,200.00**	**674,300.00**	**442,100.00**	**190.40%**	**407,400.00**	**-266,900.00**	**-39.58%**
Object: 3359 - OTHER GOV AID											
610-00-9610-3359	OTHER GOV AID	14,579.10	210,235.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3359 - OTHER GOV AID:		**14,579.10**	**210,235.78**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3310 - INTERGOVERNMENTAL:		**124,710.38**	**1,235,084.75**	**119,287.72**	**232,200.00**	**674,300.00**	**442,100.00**	**190.40%**	**407,400.00**	**-266,900.00**	**-39.58%**
Category: 3400 - CHARGES FOR SERVICES											
Object: 3519 - OTHER CHARGE SVS											
610-00-9610-3519	OTHER CHARGE SVS	31,050.00	38,109.92	9,846.69	36,000.00	36,000.00	0.00	0.00%	36,000.00	0.00	0.00%
Total Object: 3519 - OTHER CHARGE SVS:		**31,050.00**	**38,109.92**	**9,846.69**	**36,000.00**	**36,000.00**	**0.00**	**0.00%**	**36,000.00**	**0.00**	**0.00%**
Object: 3525 - CREDIT CARD RECOVER											
610-00-9610-3525	CREDIT CARD RECOVER	0.00	0.00	34,974.55	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-3525	CREDIT CARD RECOVER	0.00	30,949.17	0.00	30,800.00	37,200.00	6,400.00	20.78%	40,200.00	3,000.00	8.06%
Total Object: 3525 - CREDIT CARD RECOVER:		**0.00**	**30,949.17**	**34,974.55**	**30,800.00**	**37,200.00**	**6,400.00**	**20.78%**	**40,200.00**	**3,000.00**	**8.06%**
Object: 3549 - MISC PUBLIC WORK											
610-70-3000-3549	MISC PUBLIC WORK	302.59	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3549 - MISC PUBLIC WORK:		**302.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3400 - CHARGES FOR SERVICES:		**31,352.59**	**69,059.09**	**44,821.24**	**66,800.00**	**73,200.00**	**6,400.00**	**9.58%**	**76,200.00**	**3,000.00**	**4.10%**
Category: 3610 - FINES AND PENALTIES											
Object: 3615 - SETTLEMENTS											
610-00-9610-3615	SETTLEMENTS	0.00	0.00	804,847.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3615 - SETTLEMENTS:		**0.00**	**0.00**	**804,847.85**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3610 - FINES AND PENALTIES:		**0.00**	**0.00**	**804,847.85**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES											
Object: 3720 - WATER SALES											
610-00-9610-3720	WATER SALES	3,281,668.53	3,748,265.97	786,632.62	4,427,000.00	5,909,900.00	1,482,900.00	33.50%	6,882,500.00	972,600.00	16.46%
Total Object: 3720 - WATER SALES:		**3,281,668.53**	**3,748,265.97**	**786,632.62**	**4,427,000.00**	**5,909,900.00**	**1,482,900.00**	**33.50%**	**6,882,500.00**	**972,600.00**	**16.46%**
Object: 3723 - WATER METER SALE											
610-00-9610-3723	WATER METER SALE	149,310.00	133,094.00	61,629.00	152,200.00	156,140.00	3,940.00	2.59%	161,330.00	5,190.00	3.32%
Total Object: 3723 - WATER METER SALE:		**149,310.00**	**133,094.00**	**61,629.00**	**152,200.00**	**156,140.00**	**3,940.00**	**2.59%**	**161,330.00**	**5,190.00**	**3.32%**
Object: 3727 - PENALTIES-UTIL											
610-00-9610-3727	PENALTIES-UTIL	47,820.78	59,179.71	10,902.51	41,000.00	30,000.00	-11,000.00	-26.83%	30,000.00	0.00	0.00%
Total Object: 3727 - PENALTIES-UTIL:		**47,820.78**	**59,179.71**	**10,902.51**	**41,000.00**	**30,000.00**	**-11,000.00**	**-26.83%**	**30,000.00**	**0.00**	**0.00%**
Object: 3739 - MISC UTIL											
610-00-9610-3739	MISC UTIL	1,030.57	2.75	-1.37	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
610-70-3000-3739	MISC UTIL	23,472.23	19,235.38	4,185.40	32,000.00	32,000.00	0.00	0.00%	32,000.00	0.00	0.00%
	Total Object: 3739 - MISC UTIL:	**24,502.80**	**19,238.13**	**4,184.03**	**32,000.00**	**32,000.00**	**0.00**	**0.00%**	**32,000.00**	**0.00**	**0.00%**
	Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	**3,503,302.11**	**3,959,777.81**	**863,348.16**	**4,652,200.00**	**6,128,040.00**	**1,475,840.00**	**31.72%**	**7,105,830.00**	**977,790.00**	**15.96%**
	Category: 3809 - INVESTMENT INTEREST										
	Object: 3808 - BOND INVESTMENT INTEREST										
610-00-9610-3808	BOND INVESTMENT INTEREST	318,595.40	135,229.99	15,684.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3808 - BOND INVESTMENT INTEREST:	**318,595.40**	**135,229.99**	**15,684.15**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Object: 3810 - INVEST INTEREST										
610-00-9610-3810	INVEST INTEREST	438,290.39	439,605.72	92,772.74	93,700.00	89,900.00	-3,800.00	-4.06%	74,100.00	-15,800.00	-17.58%
	Total Object: 3810 - INVEST INTEREST:	**438,290.39**	**439,605.72**	**92,772.74**	**93,700.00**	**89,900.00**	**-3,800.00**	**-4.06%**	**74,100.00**	**-15,800.00**	**-17.58%**
	Total Category: 3809 - INVESTMENT INTEREST:	**756,885.79**	**574,835.71**	**108,456.89**	**93,700.00**	**89,900.00**	**-3,800.00**	**-4.06%**	**74,100.00**	**-15,800.00**	**-17.58%**
	Category: 3812 - MISCELLANEOUS										
	Object: 3814 - RENTAL INCOME										
610-00-9610-3814	RENTAL INCOME	1,200.00	1,200.00	600.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
	Total Object: 3814 - RENTAL INCOME:	**1,200.00**	**1,200.00**	**600.00**	**0.00**	**1,200.00**	**1,200.00**	**0.00%**	**1,200.00**	**0.00**	**0.00%**
	Object: 3816 - REFUND & REIMBRS										
610-70-3000-3816	REFUND & REIMBRS	8,963.95	4,645.44	4,024.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
	Total Object: 3816 - REFUND & REIMBRS:	**8,963.95**	**4,645.44**	**4,024.00**	**2,000.00**	**2,000.00**	**0.00**	**0.00%**	**2,000.00**	**0.00**	**0.00%**
	Object: 3829 - MISC - OTHER										
610-00-9610-3829	MISC - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3829 - MISC - OTHER:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Category: 3812 - MISCELLANEOUS:	**10,163.95**	**5,845.44**	**4,624.00**	**2,000.00**	**3,200.00**	**1,200.00**	**60.00%**	**3,200.00**	**0.00**	**0.00%**
	Category: 3999 - TRANSFERS IN										
	Object: 3900 - CAPITAL CONTRIBUTIONS										
610-00-9610-3900	CAPITAL CONTRIBUTIONS	7,827,018.00	48,456,322.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3900 - CAPITAL CONTRIBUTIONS:	**7,827,018.00**	**48,456,322.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Category: 3999 - TRANSFERS IN:	**7,827,018.00**	**48,456,322.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Revenue:	**12,253,432.82**	**54,448,503.26**	**1,951,685.86**	**5,046,900.00**	**6,968,640.00**	**1,921,740.00**	**38.08%**	**7,666,730.00**	**698,090.00**	**10.02%**
	Expense										
	Category: 4100 - PERSONAL SERVICES										
	Object: 4100 - SALARY-FULL TIME										
610-70-3000-4100	SALARY-FULL TIME	684,643.58	708,779.72	286,611.65	808,500.00	916,900.00	108,400.00	13.41%	947,300.00	30,400.00	3.32%
610-70-3030-4100	SALARY-FULL TIME	54,835.04	30,419.90	15,249.49	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4100	SALARY-FULL TIME	94,207.75	161,707.68	72,084.50	175,200.00	141,400.00	-33,800.00	-19.29%	146,100.00	4,700.00	3.32%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
610-72-3040-4100	SALARY-FULL TIME	0.00	48,609.89	29,952.48	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4100 - SALARY-FULL TIME:	**833,686.37**	**949,517.19**	**403,898.12**	**983,700.00**	**1,058,300.00**	**74,600.00**	**7.58%**	**1,093,400.00**	**35,100.00**	**3.32%**
Object: 4110 - OVERTIME F. T.											
610-70-3000-4110	OVERTIME F. T.	49,353.03	56,574.20	26,607.53	76,400.00	100,000.00	23,600.00	30.89%	104,000.00	4,000.00	4.00%
610-70-3030-4110	OVERTIME F. T.	27,372.78	29,415.67	9,418.48	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4110	OVERTIME F. T.	39,235.21	0.00	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	1,881.18	406.73	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4110 - OVERTIME F. T.:	**115,961.02**	**87,871.05**	**36,432.74**	**76,400.00**	**100,000.00**	**23,600.00**	**30.89%**	**104,000.00**	**4,000.00**	**4.00%**
Object: 4115 - REGULAR-P/T REG STATUS											
610-70-3000-4115	REGULAR-P/T REG STATUS	0.00	0.00	11,130.93	37,400.00	38,300.00	900.00	2.41%	40,400.00	2,100.00	5.48%
	Total Object: 4115 - REGULAR-P/T REG STATUS:	**0.00**	**0.00**	**11,130.93**	**37,400.00**	**38,300.00**	**900.00**	**2.41%**	**40,400.00**	**2,100.00**	**5.48%**
Object: 4120 - SAL-P.T./TEMP											
610-70-3000-4120	SAL-P.T./TEMP	21,760.50	54,551.31	15,282.65	36,200.00	38,800.00	2,600.00	7.18%	40,300.00	1,500.00	3.87%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Rounding		1.00	40.00	40.00						
2027	Seasonals		2,040.00	19.00	38,760.00						
	Total Object: 4120 - SAL-P.T./TEMP:	**21,760.50**	**54,551.31**	**15,282.65**	**36,200.00**	**38,800.00**	**2,600.00**	**7.18%**	**40,300.00**	**1,500.00**	**3.87%**
Object: 4121 - O.T. - P.T./TEMP											
610-70-3000-4121	O.T. - P.T./TEMP	0.00	0.00	16.13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4121 - O.T. - P.T./TEMP:	**0.00**	**0.00**	**16.13**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
610-70-3000-4138	MN PAID LEAVE	0.00	194.71	1,742.53	4,300.00	5,000.00	700.00	16.28%	5,300.00	300.00	6.00%
610-70-3030-4138	MN PAID LEAVE	0.00	12.20	127.27	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4138	MN PAID LEAVE	0.00	42.94	371.88	800.00	600.00	-200.00	-25.00%	700.00	100.00	16.67%
610-72-3040-4138	MN PAID LEAVE	0.00	16.61	156.43	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	**0.00**	**266.46**	**2,398.11**	**5,100.00**	**5,600.00**	**500.00**	**9.80%**	**6,000.00**	**400.00**	**7.14%**
Object: 4140 - PENSIONS											
610-70-3000-4140	PENSIONS	-12,511.00	-60,694.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4140 - PENSIONS:	**-12,511.00**	**-60,694.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
610-70-3000-4141	PERA	53,769.43	58,933.83	24,565.94	71,800.00	79,800.00	8,000.00	11.14%	83,100.00	3,300.00	4.14%
610-70-3030-4141	PERA	6,122.15	4,530.99	1,850.14	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4141	PERA	9,790.19	12,220.00	5,406.65	13,100.00	10,800.00	-2,300.00	-17.56%	11,200.00	400.00	3.70%
610-72-3040-4141	PERA	0.00	3,786.83	2,276.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4141 - PERA:	**69,681.77**	**79,471.65**	**34,099.67**	**84,900.00**	**90,600.00**	**5,700.00**	**6.71%**	**94,300.00**	**3,700.00**	**4.08%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4142 - FICA											
610-70-3000-4142	FICA	51,859.44	57,783.68	23,939.06	73,400.00	84,500.00	11,100.00	15.12%	87,900.00	3,400.00	4.02%
610-70-3030-4142	FICA	5,623.21	4,199.69	1,739.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4142	FICA	9,936.65	12,072.18	5,339.88	13,400.00	10,900.00	-2,500.00	-18.66%	11,500.00	600.00	5.50%
610-72-3040-4142	FICA	0.00	3,359.94	2,033.43	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4142 - FICA:	**67,419.30**	**77,415.49**	**33,051.67**	**86,800.00**	**95,400.00**	**8,600.00**	**9.91%**	**99,400.00**	**4,000.00**	**4.19%**
Object: 4144 - HEALTH INSURANCE											
610-70-3000-4144	HEALTH INSURANCE	103,099.00	139,028.04	57,208.35	137,300.00	158,900.00	21,600.00	15.73%	174,600.00	15,700.00	9.88%
610-71-3060-4144	HEALTH INSURANCE	24,000.00	26,400.00	12,000.00	28,800.00	23,700.00	-5,100.00	-17.71%	26,100.00	2,400.00	10.13%
	Total Object: 4144 - HEALTH INSURANCE:	**127,099.00**	**165,428.04**	**69,208.35**	**166,100.00**	**182,600.00**	**16,500.00**	**9.93%**	**200,700.00**	**18,100.00**	**9.91%**
Object: 4148 - WORKERS COMP											
610-70-3000-4148	WORKERS COMP	24,400.00	31,400.04	10,583.35	25,400.00	27,500.00	2,100.00	8.27%	36,800.00	9,300.00	33.82%
610-71-3060-4148	WORKERS COMP	800.00	999.96	333.35	800.00	2,200.00	1,400.00	175.00%	3,400.00	1,200.00	54.55%
	Total Object: 4148 - WORKERS COMP:	**25,200.00**	**32,400.00**	**10,916.70**	**26,200.00**	**29,700.00**	**3,500.00**	**13.36%**	**40,200.00**	**10,500.00**	**35.35%**
	Total Category: 4100 - PERSONAL SERVICES:	**1,248,296.96**	**1,386,227.19**	**616,435.07**	**1,502,800.00**	**1,639,300.00**	**136,500.00**	**9.08%**	**1,718,700.00**	**79,400.00**	**4.84%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
610-70-3000-4200	OFFICE SUPPLIES	0.00	0.00	129.08	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3035-4200	OFFICE SUPPLIES	0.00	3,177.68	848.69	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4200	OFFICE SUPPLIES	112.86	37.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	**112.86**	**3,215.53**	**977.77**	**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	134,736.33	96,971.24	20,353.41	134,200.00	100,000.00	-34,200.00	-25.48%	103,000.00	3,000.00	3.00%
610-70-3035-4210	OP SUPPLY-OTHER	0.00	4,993.38	122.44	8,200.00	8,440.00	240.00	2.93%	8,690.00	250.00	2.96%
610-71-3060-4210	OP SUPPLY-OTHER	0.00	131.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-72-3040-4210	OP SUPPLY-OTHER	0.00	24,783.42	160.69	0.00	11,000.00	11,000.00	0.00%	11,360.00	360.00	3.27%
	Total Object: 4210 - OP SUPPLY-OTHER:	**134,736.33**	**126,879.19**	**20,636.54**	**142,400.00**	**119,440.00**	**-22,960.00**	**-16.12%**	**123,050.00**	**3,610.00**	**3.02%**
Object: 4211 - MOTOR FUELS											
610-70-3000-4211	MOTOR FUELS	23,216.92	22,780.06	5,612.31	28,970.00	30,810.00	1,840.00	6.35%	32,050.00	1,240.00	4.02%
	Total Object: 4211 - MOTOR FUELS:	**23,216.92**	**22,780.06**	**5,612.31**	**28,970.00**	**30,810.00**	**1,840.00**	**6.35%**	**32,050.00**	**1,240.00**	**4.02%**
Object: 4212 - LUB/ADD											
610-70-3000-4212	LUB/ADD	204.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4212 - LUB/ADD:	**204.62**	**0.00**	**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	25,672.19	40,054.77	7,231.86	23,500.00	24,210.00	710.00	3.02%	24,900.00	690.00	2.85%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
610-72-3040-4216	FERTILIZER/CHEM	0.00	15,643.82	3,785.62	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4216 - FERTILIZER/CHEM:		**25,672.19**	**55,698.59**	**11,017.48**	**23,500.00**	**24,210.00**	**710.00**	**3.02%**	**24,900.00**	**690.00**	**2.85%**
Object: 4217 - CLOTHING/UNIFORM											
610-70-3000-4217	CLOTHING/UNIFORM	4,954.42	3,280.06	1,945.26	6,460.00	6,650.00	190.00	2.94%	6,840.00	190.00	2.86%
Total Object: 4217 - CLOTHING/UNIFORM:		**4,954.42**	**3,280.06**	**1,945.26**	**6,460.00**	**6,650.00**	**190.00**	**2.94%**	**6,840.00**	**190.00**	**2.86%**
Object: 4231 - SMALL TOOLS											
610-70-3000-4231	SMALL TOOLS	1,907.29	3,489.65	699.24	3,080.00	3,170.00	90.00	2.92%	3,260.00	90.00	2.84%
610-72-3040-4231	SMALL TOOLS	0.00	0.00	10.95	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4231 - SMALL TOOLS:		**1,907.29**	**3,489.65**	**710.19**	**3,080.00**	**3,170.00**	**90.00**	**2.92%**	**3,260.00**	**90.00**	**2.84%**
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
610-70-3000-4270	OP SUP-VEH/EQ	357.68	295.40	171.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		**357.68**	**295.40**	**171.41**	**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	22,685.64	151,750.66	4,085.63	30,000.00	30,900.00	900.00	3.00%	31,800.00	900.00	2.91%
610-72-3040-4271	OP SUP-OTHER IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4271 - OP SUP-OTHER IMP:		**22,685.64**	**151,750.66**	**4,085.63**	**30,000.00**	**30,900.00**	**900.00**	**3.00%**	**31,800.00**	**900.00**	**2.91%**
Object: 4272 - OP SUP-BUILDINGS											
610-70-3000-4272	OP SUP-BUILDINGS	14,206.00	2,218.26	181.69	12,610.00	12,980.00	370.00	2.93%	13,360.00	380.00	2.93%
610-70-3035-4272	OP SUP-BUILDINGS	0.00	9,863.49	720.98	3,080.00	3,170.00	90.00	2.92%	3,260.00	90.00	2.84%
610-72-3040-4272	OP SUP-BUILDINGS	0.00	1,992.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4272 - OP SUP-BUILDINGS:		**14,206.00**	**14,074.53**	**902.67**	**15,690.00**	**16,150.00**	**460.00**	**2.93%**	**16,620.00**	**470.00**	**2.91%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
610-70-3000-4280	CAPITAL OUTLAY <$5,000	580.22	7,684.28	5,260.00	312,000.00	5,000.00	-307,000.00	-98.40%	5,150.00	150.00	3.00%
610-70-3035-4280	CAPITAL OUTLAY <$5,000	0.00	37,754.56	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-71-3060-4280	CAPITAL OUTLAY <$5,000	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**1,880.22**	**45,438.84**	**5,260.00**	**312,000.00**	**5,000.00**	**-307,000.00**	**-98.40%**	**5,150.00**	**150.00**	**3.00%**
Total Category: 4200 - COMMODITIES:		**229,934.17**	**426,902.51**	**51,319.26**	**562,100.00**	**236,330.00**	**-325,770.00**	**-57.96%**	**243,670.00**	**7,340.00**	**3.11%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
610-00-9610-4300	PROF SERVICES	0.00	193.18	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3000-4300	PROF SERVICES	169,227.33	40,046.33	16,880.43	39,770.00	40,930.00	1,160.00	2.92%	42,150.00	1,220.00	2.98%
610-71-3060-4300	PROF SERVICES	10,598.93	5,400.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-72-3040-4300	PROF SERVICES	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%	25,000.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**179,826.26**	**45,640.17**	**16,880.43**	**39,770.00**	**65,930.00**	**26,160.00**	**65.78%**	**67,150.00**	**1,220.00**	**1.85%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4301 - ENGINEERING SVS											
610-70-3000-4301	ENGINEERING SVS	44,288.90	58,034.11	20,638.31	73,900.00	126,060.00	52,160.00	70.58%	78,330.00	-47,730.00	-37.86%
Budget Notes											
Budget Code	**Description**										
2027	The need for an increase in engineering support services is due to the on-set of Asset Management as well as Project Design and Development support (e.g. structural lining, well head protection plan amendment)										
610-72-3040-4301	ENGINEERING SVS	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00%	30,000.00	0.00	0.00%
Total Object: 4301 - ENGINEERING SVS:		**44,288.90**	**58,034.11**	**20,638.31**	**73,900.00**	**156,060.00**	**82,160.00**	**111.18%**	**108,330.00**	**-47,730.00**	**-30.58%**
Object: 4302 - LEGAL SERVICE											
610-70-3000-4302	LEGAL SERVICE	3,330.61	17,023.00	1,456.00	1,900.00	1,960.00	60.00	3.16%	2,010.00	50.00	2.55%
Total Object: 4302 - LEGAL SERVICE:		**3,330.61**	**17,023.00**	**1,456.00**	**1,900.00**	**1,960.00**	**60.00**	**3.16%**	**2,010.00**	**50.00**	**2.55%**
Object: 4305 - FEES FOR SERVICE											
610-70-3000-4305	FEES FOR SERVICE	49,538.55	48,173.59	9,910.11	52,940.00	54,490.00	1,550.00	2.93%	56,110.00	1,620.00	2.97%
610-70-3035-4305	FEES FOR SERVICE	0.00	5,164.18	10,231.35	12,300.00	14,500.00	2,200.00	17.89%	14,900.00	400.00	2.76%
610-71-3060-4305	FEES FOR SERVICE	15,970.95	3,787.00	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
610-72-3040-4305	FEES FOR SERVICE	0.00	1,982.14	5,256.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		**65,509.50**	**59,106.91**	**25,398.18**	**69,240.00**	**72,990.00**	**3,750.00**	**5.42%**	**75,010.00**	**2,020.00**	**2.77%**
Object: 4309 - CREDIT CARD FEES											
610-71-3060-4309	CREDIT CARD FEES	48,383.54	67,438.12	32,228.88	67,800.00	82,300.00	14,500.00	21.39%	88,900.00	6,600.00	8.02%
Total Object: 4309 - CREDIT CARD FEES:		**48,383.54**	**67,438.12**	**32,228.88**	**67,800.00**	**82,300.00**	**14,500.00**	**21.39%**	**88,900.00**	**6,600.00**	**8.02%**
Object: 4310 - COMMUNICATION											
610-70-3000-4310	COMMUNICATION	8,146.47	10,883.61	6,476.69	10,710.00	11,020.00	310.00	2.89%	11,350.00	330.00	2.99%
610-71-3060-4310	COMMUNICATION	0.00	366.75	218.25	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-72-3040-4310	COMMUNICATION	0.00	568.86	167.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4310 - COMMUNICATION:		**8,146.47**	**11,819.22**	**6,862.69**	**10,710.00**	**11,020.00**	**310.00**	**2.89%**	**11,350.00**	**330.00**	**2.99%**
Object: 4311 - POSTAGE											
610-70-3000-4311	POSTAGE	2,941.08	3,478.22	192.48	3,200.00	3,300.00	100.00	3.13%	3,390.00	90.00	2.73%
610-71-3060-4311	POSTAGE	25,780.00	32,122.77	14,123.04	33,000.00	34,600.00	1,600.00	4.85%	35,300.00	700.00	2.02%
Total Object: 4311 - POSTAGE:		**28,721.08**	**35,600.99**	**14,315.52**	**36,200.00**	**37,900.00**	**1,700.00**	**4.70%**	**38,690.00**	**790.00**	**2.08%**
Object: 4321 - DATA PROCESSING											
610-71-3060-4321	DATA PROCESSING	140,211.00	156,775.96	57,291.65	137,500.00	144,400.00	6,900.00	5.02%	151,600.00	7,200.00	4.99%
Total Object: 4321 - DATA PROCESSING:		**140,211.00**	**156,775.96**	**57,291.65**	**137,500.00**	**144,400.00**	**6,900.00**	**5.02%**	**151,600.00**	**7,200.00**	**4.99%**
Object: 4340 - PRINTING											
610-70-3000-4340	PRINTING	6,147.00	8,104.96	50.00	6,300.00	6,500.00	200.00	3.17%	6,670.00	170.00	2.62%
610-71-3060-4340	PRINTING	12,633.00	9,267.96	3,489.70	8,720.00	9,300.00	580.00	6.65%	9,500.00	200.00	2.15%
Total Object: 4340 - PRINTING:		**18,780.00**	**17,372.92**	**3,539.70**	**15,020.00**	**15,800.00**	**780.00**	**5.19%**	**16,170.00**	**370.00**	**2.34%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4341 - ADVER/PUBLISH											
610-70-3000-4341	ADVER/PUBLISH	0.00	0.00	0.00	550.00	570.00	20.00	3.64%	580.00	10.00	1.75%
Total Object: 4341 - ADVER/PUBLISH:		**0.00**	**0.00**	**0.00**	**550.00**	**570.00**	**20.00**	**3.64%**	**580.00**	**10.00**	**1.75%**
Object: 4350 - INSURANCE CHARGE											
610-70-3000-4350	INSURANCE CHARGE	17,000.00	18,699.96	29,333.35	70,400.00	75,400.00	5,000.00	7.10%	79,200.00	3,800.00	5.04%
610-70-3035-4350	INSURANCE CHARGE	0.00	20,300.04	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-72-3040-4350	INSURANCE CHARGE	0.00	23,606.00	0.00	0.00	37,600.00	37,600.00	0.00%	39,500.00	1,900.00	5.05%
Total Object: 4350 - INSURANCE CHARGE:		**17,000.00**	**62,606.00**	**29,333.35**	**70,400.00**	**113,000.00**	**42,600.00**	**60.51%**	**118,700.00**	**5,700.00**	**5.04%**
Object: 4360 - UTILITIES											
610-70-3000-4360	UTILITIES	384,993.29	444,292.82	123,758.53	467,960.00	481,660.00	13,700.00	2.93%	496,030.00	14,370.00	2.98%
610-70-3035-4360	UTILITIES	0.00	23,131.94	9,605.96	57,710.00	59,400.00	1,690.00	2.93%	61,200.00	1,800.00	3.03%
610-72-3040-4360	UTILITIES	0.00	45,969.74	41,117.51	0.00	248,100.00	248,100.00	0.00%	255,500.00	7,400.00	2.98%
Total Object: 4360 - UTILITIES:		**384,993.29**	**513,394.50**	**174,482.00**	**525,670.00**	**789,160.00**	**263,490.00**	**50.12%**	**812,730.00**	**23,570.00**	**2.99%**
Object: 4370 - MAINT-REPAIR/EQ											
610-70-3000-4370	MAINT-REPAIR/EQ	1,240.66	0.00	0.00	5,130.00	5,280.00	150.00	2.92%	5,430.00	150.00	2.84%
610-70-3035-4370	MAINT-REPAIR/EQ	0.00	0.00	124.96	15,380.00	15,830.00	450.00	2.93%	16,300.00	470.00	2.97%
610-72-3040-4370	MAINT-REPAIR/EQ	0.00	0.00	0.00	0.00	55,120.00	55,120.00	0.00%	56,770.00	1,650.00	2.99%
Total Object: 4370 - MAINT-REPAIR/EQ:		**1,240.66**	**0.00**	**124.96**	**20,510.00**	**76,230.00**	**55,720.00**	**271.67%**	**78,500.00**	**2,270.00**	**2.98%**
Object: 4371 - MAINT-REPAIR/OTH											
610-70-3000-4371	MAINT-REPAIR/OTH	267,439.94	154,798.01	12,985.00	184,500.00	189,900.00	5,400.00	2.93%	195,570.00	5,670.00	2.99%
610-72-3040-4371	MAINT-REPAIR/OTH	0.00	0.00	503.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4371 - MAINT-REPAIR/OTH:		**267,439.94**	**154,798.01**	**13,488.40**	**184,500.00**	**189,900.00**	**5,400.00**	**2.93%**	**195,570.00**	**5,670.00**	**2.99%**
Object: 4372 - MAINT-REPAIR/BLD											
610-70-3000-4372	MAINT-REPAIR/BLD	6,859.87	4,645.25	6,680.10	19,370.00	19,940.00	570.00	2.94%	20,500.00	560.00	2.81%
610-70-3035-4372	MAINT-REPAIR/BLD	0.00	11,988.74	8,876.21	23,060.00	16,300.00	-6,760.00	-29.31%	16,750.00	450.00	2.76%
610-72-3040-4372	MAINT-REPAIR/BLD	0.00	0.00	1,946.00	0.00	24,800.00	24,800.00	0.00%	25,550.00	750.00	3.02%
Total Object: 4372 - MAINT-REPAIR/BLD:		**6,859.87**	**16,633.99**	**17,502.31**	**42,430.00**	**61,040.00**	**18,610.00**	**43.86%**	**62,800.00**	**1,760.00**	**2.88%**
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
610-70-3000-4373	BUILDING MAINTENANCE LAB(	41,925.00	0.00	1,500.00	3,600.00	3,600.00	0.00	0.00%	3,800.00	200.00	5.56%
610-70-3035-4373	BUILDING MAINTENANCE LAB(	0.00	34,100.04	15,416.65	37,000.00	34,900.00	-2,100.00	-5.68%	37,000.00	2,100.00	6.02%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOC		**41,925.00**	**34,100.04**	**16,916.65**	**40,600.00**	**38,500.00**	**-2,100.00**	**-5.17%**	**40,800.00**	**2,300.00**	**5.97%**
Object: 4375 - CHARGE-FLEET MNT											
610-70-3000-4375	CHARGE-FLEET MNT	69,807.89	58,281.98	22,651.24	78,900.00	84,600.00	5,700.00	7.22%	88,880.00	4,280.00	5.06%
610-72-3040-4375	CHARGE-FLEET MNT	0.00	445.30	700.69	0.00	2,200.00	2,200.00	0.00%	2,260.00	60.00	2.73%
Total Object: 4375 - CHARGE-FLEET MNT:		**69,807.89**	**58,727.28**	**23,351.93**	**78,900.00**	**86,800.00**	**7,900.00**	**10.01%**	**91,140.00**	**4,340.00**	**5.00%**
Object: 4380 - RENTAL/LEASE											
610-70-3000-4380	RENTAL/LEASE	7,590.00	7,500.00	7,926.00	8,710.00	8,970.00	260.00	2.99%	9,230.00	260.00	2.90%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
610-70-3035-4380	RENTAL/LEASE	0.00	10,124.05	715.40	3,080.00	3,170.00	90.00	2.92%	3,260.00	90.00	2.84%
Total Object: 4380 - RENTAL/LEASE:		**7,590.00**	**17,624.05**	**8,641.40**	**11,790.00**	**12,140.00**	**350.00**	**2.97%**	**12,490.00**	**350.00**	**2.88%**
Object: 4401 - DUES & SUBS											
610-70-3000-4401	DUES & SUBS	2,939.97	5,043.19	3,501.78	2,930.00	3,020.00	90.00	3.07%	3,100.00	80.00	2.65%
Total Object: 4401 - DUES & SUBS:		**2,939.97**	**5,043.19**	**3,501.78**	**2,930.00**	**3,020.00**	**90.00**	**3.07%**	**3,100.00**	**80.00**	**2.65%**
Object: 4403 - TRAVEL/TRAIN/CON											
610-70-3000-4403	TRAVEL/TRAIN/CON	7,335.94	8,199.56	7,469.40	19,890.00	20,470.00	580.00	2.92%	21,050.00	580.00	2.83%
610-71-3060-4403	TRAVEL/TRAIN/CON	0.00	1,205.37	0.00	3,100.00	4,000.00	900.00	29.03%	4,500.00	500.00	12.50%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**7,335.94**	**9,404.93**	**7,469.40**	**22,990.00**	**24,470.00**	**1,480.00**	**6.44%**	**25,550.00**	**1,080.00**	**4.41%**
Object: 4405 - CLEAN/WASTE REMV											
610-70-3000-4405	CLEAN/WASTE REMV	11,267.40	162.00	0.00	9,230.00	9,500.00	270.00	2.93%	9,750.00	250.00	2.63%
610-70-3035-4405	CLEAN/WASTE REMV	0.00	21,557.43	9,905.97	15,380.00	26,650.00	11,270.00	73.28%	27,450.00	800.00	3.00%
610-72-3040-4405	CLEAN/WASTE REMV	0.00	0.00	0.00	0.00	16,500.00	16,500.00	0.00%	17,000.00	500.00	3.03%
Total Object: 4405 - CLEAN/WASTE REMV:		**11,267.40**	**21,719.43**	**9,905.97**	**24,610.00**	**52,650.00**	**28,040.00**	**113.94%**	**54,200.00**	**1,550.00**	**2.94%**
Object: 4434 - SPECIAL EVENTS											
610-70-3000-4434	SPECIAL EVENTS	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4434 - SPECIAL EVENTS:		**1,200.00**	**0.00**	**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	53,994.65	4,188.30	131,645.00	152,200.00	156,140.00	3,940.00	2.59%	161,330.00	5,190.00	3.32%
Total Object: 4438 - PRO/MISC RESALE:		**53,994.65**	**4,188.30**	**131,645.00**	**152,200.00**	**156,140.00**	**3,940.00**	**2.59%**	**161,330.00**	**5,190.00**	**3.32%**
Object: 4449 - OTHER CONTRACT											
610-70-3000-4449	OTHER CONTRACT	35,385.97	41,863.26	23,266.72	112,030.00	41,000.00	-71,030.00	-63.40%	41,000.00	0.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	WATER EFFICIENCY GRANT		0.00	0.00	41,000.00						
2028 FALL 2026	WATER EFFICIENCY GRANT		0.00	0.00	41,000.00						
Total Object: 4449 - OTHER CONTRACT:		**35,385.97**	**41,863.26**	**23,266.72**	**112,030.00**	**41,000.00**	**-71,030.00**	**-63.40%**	**41,000.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**1,446,177.94**	**1,408,914.38**	**638,241.23**	**1,742,150.00**	**2,232,980.00**	**490,830.00**	**28.17%**	**2,257,700.00**	**24,720.00**	**1.11%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
610-70-3000-4530	MACH & EQUIPMENT	0.00	0.00	6,453.00	65,000.00	150,000.00	85,000.00	130.77%	125,600.00	-24,400.00	-16.27%

Budget Notes

Budget Code	Description
2027	Repalce pickups 1502 and 1508 150,000 total 1502- 75,000 1508-75,000
2028 FALL 2026	Split backhoe to 34% water, 33% sewer, 33% stormwater ($47,600 water, $46,200 sewer, $46,200 stormwater)
2028 FALL 2026	1505-Pickup truck 78,000 8204-backhoe-140,000

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	REPLACE 2015 PICKUP-1502	0.00	0.00	75,000.00
2027	REPLACE 2015 PICKUP-1508	0.00	0.00	75,000.00
2028 FALL 2026	REPLACE 2016 PICKUP-1505	0.00	0.00	78,000.00
2028 FALL 2026	REPLACE 2017 BACKHOE- 34%	0.00	0.00	47,600.00

Total Object: 4530 - MACH & EQUIPMENT:	**0.00**	**0.00**	**6,453.00**	**65,000.00**	**150,000.00**	**85,000.00**	**130.77%**	**125,600.00**	**-24,400.00**	**-16.27%**
Object: 4540 - OTHER CAP OUTLAY										
610-70-3000-4540	OTHER CAP OUTLAY	0.00	272,026.50	0.00	0.00	140,000.00	140,000.00	0.00%	0.00	-140,000.00	-100.00%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	VT SCADA	0.00	0.00	140,000.00

Total Object: 4540 - OTHER CAP OUTLAY:	**0.00**	**272,026.50**	**0.00**	**0.00**	**140,000.00**	**140,000.00**	**0.00%**	**0.00**	**-140,000.00**	**-100.00%**
Object: 4550 - PROJECT-CONTRACT										
610-00-7261-4550	PROJECT-CONTRACT	0.00	0.00	44,767.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-00-7270-4550	PROJECT-CONTRACT	0.00	0.00	864,671.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3000-4550	PROJECT-CONTRACT	0.00	0.00	146,905.00	0.00	3,550,000.00	3,550,000.00	0.00%	1,000,000.00	-2,550,000.00	-71.83%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	IZWTP-SCADA	0.00	0.00	300,000.00
2027	METER REPLACEMENT PROGRAM	0.00	0.00	500,000.00
2027	PINEHILL WATER TOWER PAINTING	0.00	0.00	2,000,000.00
2027	PROJECT-LINE TWO WATERMAINS CROSSIN	0.00	0.00	500,000.00
2027	WELL 3 ELECTRICAL UPGRADES	0.00	0.00	250,000.00
2028 FALL 2026	METER REPLACEMENT PROGRAM	0.00	0.00	500,000.00

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
2028 FALL 2026	PROJECT -LINE TWO WATERMAINS CROSSIN	0.00	0.00	500,000.00							
Total Object: 4550 - PROJECT-CONTRACT:		**0.00**	**0.00**	**1,056,343.75**	**0.00**	**3,550,000.00**	**3,550,000.00**	**0.00%**	**1,000,000.00**	**-2,550,000.00**	**-71.83%**
Object: 4551 - PROJECT-ENGINEER											
610-00-7261-4551	PROJECT-ENGINEER	0.00	0.00	17,853.03	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-00-7270-4551	PROJECT-ENGINEER	0.00	0.00	58,592.90	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
610-70-3000-4551	PROJECT-ENGINEER	0.00	0.00	423.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4551 - PROJECT-ENGINEER:		**0.00**	**0.00**	**76,868.93**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**0.00**	**272,026.50**	**1,139,665.68**	**65,000.00**	**3,840,000.00**	**3,775,000.00**	**5,807.69%**	**1,125,600.00**	**-2,714,400.00**	**-70.69%**
Category: 4600 - OTHER FINANCING USES											
Object: 4610 - INTEREST											
610-00-9610-4610	INTEREST	247,935.00	418,301.25	44,884.00	355,500.00	343,350.00	-12,150.00	-3.42%	330,700.00	-12,650.00	-3.68%
Total Object: 4610 - INTEREST:		**247,935.00**	**418,301.25**	**44,884.00**	**355,500.00**	**343,350.00**	**-12,150.00**	**-3.42%**	**330,700.00**	**-12,650.00**	**-3.68%**
Object: 4621 - BOND ISSUANCE COSTS											
610-00-9610-4621	Bond Issuance Costs	80,070.95	49,501.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4621 - BOND ISSUANCE COSTS:		**80,070.95**	**49,501.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4600 - OTHER FINANCING USES:		**328,005.95**	**467,802.50**	**44,884.00**	**355,500.00**	**343,350.00**	**-12,150.00**	**-3.42%**	**330,700.00**	**-12,650.00**	**-3.68%**
Category: 4720 - DEPRECIATION											
Object: 4721 - DEPRECIATION-PURCHASED											
610-00-9610-4721	DEPRECIATION-PURCHASED	4,529,405.88	4,993,322.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4721 - DEPRECIATION-PURCHASED:		**4,529,405.88**	**4,993,322.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4720 - DEPRECIATION:		**4,529,405.88**	**4,993,322.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT											
Object: 4700 - TRANSFERS OUT											
610-70-9610-4700	TRANSFERS OUT	635,032.07	471,162.24	90,062.50	216,150.00	299,150.00	83,000.00	38.40%	395,900.00	96,750.00	32.34%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	GENERAL FUND TRANSFER	0.00	0.00	235,300.00
2027	PAVEMENT MANAGEMENT TRANSFER	0.00	0.00	58,850.00
2027	ROADWAY MAINTENANCE TRANSFER	0.00	0.00	5,000.00
2028 FALL 2026	GENERAL FUND TRANSFER	0.00	0.00	242,400.00
2028 FALL 2026	PAVEMENT MANAGEMENT TRANSFER	0.00	0.00	148,500.00
2028 FALL 2026	ROADWAY MAINTENANCE TRANSFER	0.00	0.00	5,000.00

Total Object: 4700 - TRANSFERS OUT:	**635,032.07**	**471,162.24**	**90,062.50**	**216,150.00**	**299,150.00**	**83,000.00**	**38.40%**	**395,900.00**	**96,750.00**	**32.34%**
Total Category: 4999 - TRANSFERS OUT:	**635,032.07**	**471,162.24**	**90,062.50**	**216,150.00**	**299,150.00**	**83,000.00**	**38.40%**	**395,900.00**	**96,750.00**	**32.34%**
Total Expense:	**8,416,852.97**	**9,426,358.31**	**2,580,607.74**	**4,443,700.00**	**8,591,110.00**	**4,147,410.00**	**93.33%**	**6,072,270.00**	**-2,518,840.00**	**-29.32%**
Total Fund: 610 - WATER OPERATING:	**3,836,579.85**	**45,022,144.95**	**-628,921.88**	**603,200.00**	**-1,622,470.00**	**-2,225,670.00**	**-368.98%**	**1,594,460.00**	**3,216,930.00**	**-198.27%**
Report Total:	**3,836,579.85**	**45,022,144.95**	**-628,921.88**	**603,200.00**	**-1,622,470.00**	**-2,225,670.00**	**-368.98%**	**1,594,460.00**	**3,216,930.00**	**-198.27%**

Group Summary

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 610 - WATER OPERATING										
Revenue										
Category: 3030 - SPECIAL ASSESSMENTS										
3030 - S.A. - CURRENT	0.00	125,886.92	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3031 - S.A. - DELINQ	0.00	6,396.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3036 - S.A. - OTHER	0.00	15,295.00	6,300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3044 - MISC PEN & INT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	**0.00**	**147,578.21**	**6,300.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3310 - INTERGOVERNMENTAL										
3339 - OTHER MN AID	110,131.28	1,024,848.97	119,287.72	232,200.00	674,300.00	442,100.00	190.40%	407,400.00	-266,900.00	-39.58%
3359 - OTHER GOV AID	14,579.10	210,235.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	**124,710.38**	**1,235,084.75**	**119,287.72**	**232,200.00**	**674,300.00**	**442,100.00**	**190.40%**	**407,400.00**	**-266,900.00**	**-39.58%**
Category: 3400 - CHARGES FOR SERVICES										
3519 - OTHER CHARGE SVS	31,050.00	38,109.92	9,846.69	36,000.00	36,000.00	0.00	0.00%	36,000.00	0.00	0.00%
3525 - CREDIT CARD RECOVER	0.00	30,949.17	34,974.55	30,800.00	37,200.00	6,400.00	20.78%	40,200.00	3,000.00	8.06%
3549 - MISC PUBLIC WORK	302.59	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:	**31,352.59**	**69,059.09**	**44,821.24**	**66,800.00**	**73,200.00**	**6,400.00**	**9.58%**	**76,200.00**	**3,000.00**	**4.10%**
Category: 3610 - FINES AND PENALTIES										
3615 - SETTLEMENTS	0.00	0.00	804,847.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3610 - FINES AND PENALTIES:	**0.00**	**0.00**	**804,847.85**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES										
3720 - WATER SALES	3,281,668.53	3,748,265.97	786,632.62	4,427,000.00	5,909,900.00	1,482,900.00	33.50%	6,882,500.00	972,600.00	16.46%
3723 - WATER METER SALE	149,310.00	133,094.00	61,629.00	152,200.00	156,140.00	3,940.00	2.59%	161,330.00	5,190.00	3.32%
3727 - PENALTIES-UTIL	47,820.78	59,179.71	10,902.51	41,000.00	30,000.00	-11,000.00	-26.83%	30,000.00	0.00	0.00%
3739 - MISC UTIL	24,502.80	19,238.13	4,184.03	32,000.00	32,000.00	0.00	0.00%	32,000.00	0.00	0.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	**3,503,302.11**	**3,959,777.81**	**863,348.16**	**4,652,200.00**	**6,128,040.00**	**1,475,840.00**	**31.72%**	**7,105,830.00**	**977,790.00**	**15.96%**
Category: 3809 - INVESTMENT INTEREST										
3808 - BOND INVESTMENT INTEREST	318,595.40	135,229.99	15,684.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3810 - INVEST INTEREST	438,290.39	439,605.72	92,772.74	93,700.00	89,900.00	-3,800.00	-4.06%	74,100.00	-15,800.00	-17.58%
Total Category: 3809 - INVESTMENT INTEREST:	**756,885.79**	**574,835.71**	**108,456.89**	**93,700.00**	**89,900.00**	**-3,800.00**	**-4.06%**	**74,100.00**	**-15,800.00**	**-17.58%**
Category: 3812 - MISCELLANEOUS										
3814 - RENTAL INCOME	1,200.00	1,200.00	600.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
3816 - REFUND & REIMBRS	8,963.95	4,645.44	4,024.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
3829 - MISC - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	**10,163.95**	**5,845.44**	**4,624.00**	**2,000.00**	**3,200.00**	**1,200.00**	**60.00%**	**3,200.00**	**0.00**	**0.00%**

Budget Comparison Report

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 3999 - TRANSFERS IN										
3900 - CAPITAL CONTRIBUTIONS	7,827,018.00	48,456,322.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:	**7,827,018.00**	**48,456,322.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**12,253,432.82**	**54,448,503.26**	**1,951,685.86**	**5,046,900.00**	**6,968,640.00**	**1,921,740.00**	**38.08%**	**7,666,730.00**	**698,090.00**	**10.02%**
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	833,686.37	949,517.19	403,898.12	983,700.00	1,058,300.00	74,600.00	7.58%	1,093,400.00	35,100.00	3.32%
4110 - OVERTIME F. T.	115,961.02	87,871.05	36,432.74	76,400.00	100,000.00	23,600.00	30.89%	104,000.00	4,000.00	4.00%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	11,130.93	37,400.00	38,300.00	900.00	2.41%	40,400.00	2,100.00	5.48%
4120 - SAL-P.T./TEMP	21,760.50	54,551.31	15,282.65	36,200.00	38,800.00	2,600.00	7.18%	40,300.00	1,500.00	3.87%
4121 - O.T. - P.T./TEMP	0.00	0.00	16.13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	266.46	2,398.11	5,100.00	5,600.00	500.00	9.80%	6,000.00	400.00	7.14%
4140 - PENSIONS	-12,511.00	-60,694.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4141 - PERA	69,681.77	79,471.65	34,099.67	84,900.00	90,600.00	5,700.00	6.71%	94,300.00	3,700.00	4.08%
4142 - FICA	67,419.30	77,415.49	33,051.67	86,800.00	95,400.00	8,600.00	9.91%	99,400.00	4,000.00	4.19%
4144 - HEALTH INSURANCE	127,099.00	165,428.04	69,208.35	166,100.00	182,600.00	16,500.00	9.93%	200,700.00	18,100.00	9.91%
4148 - WORKERS COMP	25,200.00	32,400.00	10,916.70	26,200.00	29,700.00	3,500.00	13.36%	40,200.00	10,500.00	35.35%
Total Category: 4100 - PERSONAL SERVICES:	**1,248,296.96**	**1,386,227.19**	**616,435.07**	**1,502,800.00**	**1,639,300.00**	**136,500.00**	**9.08%**	**1,718,700.00**	**79,400.00**	**4.84%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	112.86	3,215.53	977.77	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	134,736.33	126,879.19	20,636.54	142,400.00	119,440.00	-22,960.00	-16.12%	123,050.00	3,610.00	3.02%
4211 - MOTOR FUELS	23,216.92	22,780.06	5,612.31	28,970.00	30,810.00	1,840.00	6.35%	32,050.00	1,240.00	4.02%
4212 - LUB/ADD	204.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4216 - FERTILIZER/CHEM	25,672.19	55,698.59	11,017.48	23,500.00	24,210.00	710.00	3.02%	24,900.00	690.00	2.85%
4217 - CLOTHING/UNIFORM	4,954.42	3,280.06	1,945.26	6,460.00	6,650.00	190.00	2.94%	6,840.00	190.00	2.86%
4231 - SMALL TOOLS	1,907.29	3,489.65	710.19	3,080.00	3,170.00	90.00	2.92%	3,260.00	90.00	2.84%
4270 - OP SUP-VEH/EQ-NON- STOCK	357.68	295.40	171.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4271 - OP SUP-OTHER IMP	22,685.64	151,750.66	4,085.63	30,000.00	30,900.00	900.00	3.00%	31,800.00	900.00	2.91%
4272 - OP SUP-BUILDINGS	14,206.00	14,074.53	902.67	15,690.00	16,150.00	460.00	2.93%	16,620.00	470.00	2.91%
4280 - CAPITAL OUTLAY <$5,000	1,880.22	45,438.84	5,260.00	312,000.00	5,000.00	-307,000.00	-98.40%	5,150.00	150.00	3.00%
Total Category: 4200 - COMMODITIES:	**229,934.17**	**426,902.51**	**51,319.26**	**562,100.00**	**236,330.00**	**-325,770.00**	**-57.96%**	**243,670.00**	**7,340.00**	**3.11%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	179,826.26	45,640.17	16,880.43	39,770.00	65,930.00	26,160.00	65.78%	67,150.00	1,220.00	1.85%
4301 - ENGINEERING SVS	44,288.90	58,034.11	20,638.31	73,900.00	156,060.00	82,160.00	111.18%	108,330.00	-47,730.00	-30.58%
4302 - LEGAL SERVICE	3,330.61	17,023.00	1,456.00	1,900.00	1,960.00	60.00	3.16%	2,010.00	50.00	2.55%
4305 - FEES FOR SERVICE	65,509.50	59,106.91	25,398.18	69,240.00	72,990.00	3,750.00	5.42%	75,010.00	2,020.00	2.77%
4309 - CREDIT CARD FEES	48,383.54	67,438.12	32,228.88	67,800.00	82,300.00	14,500.00	21.39%	88,900.00	6,600.00	8.02%
4310 - COMMUNICATION	8,146.47	11,819.22	6,862.69	10,710.00	11,020.00	310.00	2.89%	11,350.00	330.00	2.99%

Budget Comparison Report

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4311 - POSTAGE	28,721.08	35,600.99	14,315.52	36,200.00	37,900.00	1,700.00	4.70%	38,690.00	790.00	2.08%
4321 - DATA PROCESSING	140,211.00	156,775.96	57,291.65	137,500.00	144,400.00	6,900.00	5.02%	151,600.00	7,200.00	4.99%
4340 - PRINTING	18,780.00	17,372.92	3,539.70	15,020.00	15,800.00	780.00	5.19%	16,170.00	370.00	2.34%
4341 - ADVER/PUBLISH	0.00	0.00	0.00	550.00	570.00	20.00	3.64%	580.00	10.00	1.75%
4350 - INSURANCE CHARGE	17,000.00	62,606.00	29,333.35	70,400.00	113,000.00	42,600.00	60.51%	118,700.00	5,700.00	5.04%
4360 - UTILITIES	384,993.29	513,394.50	174,482.00	525,670.00	789,160.00	263,490.00	50.12%	812,730.00	23,570.00	2.99%
4370 - MAINT-REPAIR/EQ	1,240.66	0.00	124.96	20,510.00	76,230.00	55,720.00	271.67%	78,500.00	2,270.00	2.98%
4371 - MAINT-REPAIR/OTH	267,439.94	154,798.01	13,488.40	184,500.00	189,900.00	5,400.00	2.93%	195,570.00	5,670.00	2.99%
4372 - MAINT-REPAIR/BLD	6,859.87	16,633.99	17,502.31	42,430.00	61,040.00	18,610.00	43.86%	62,800.00	1,760.00	2.88%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	41,925.00	34,100.04	16,916.65	40,600.00	38,500.00	-2,100.00	-5.17%	40,800.00	2,300.00	5.97%
4375 - CHARGE-FLEET MNT	69,807.89	58,727.28	23,351.93	78,900.00	86,800.00	7,900.00	10.01%	91,140.00	4,340.00	5.00%
4380 - RENTAL/LEASE	7,590.00	17,624.05	8,641.40	11,790.00	12,140.00	350.00	2.97%	12,490.00	350.00	2.88%
4401 - DUES & SUBS	2,939.97	5,043.19	3,501.78	2,930.00	3,020.00	90.00	3.07%	3,100.00	80.00	2.65%
4403 - TRAVEL/TRAIN/CON	7,335.94	9,404.93	7,469.40	22,990.00	24,470.00	1,480.00	6.44%	25,550.00	1,080.00	4.41%
4405 - CLEAN/WASTE REMV	11,267.40	21,719.43	9,905.97	24,610.00	52,650.00	28,040.00	113.94%	54,200.00	1,550.00	2.94%
4434 - SPECIAL EVENTS	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4438 - PRO/MISC RESALE	53,994.65	4,188.30	131,645.00	152,200.00	156,140.00	3,940.00	2.59%	161,330.00	5,190.00	3.32%
4449 - OTHER CONTRACT	35,385.97	41,863.26	23,266.72	112,030.00	41,000.00	-71,030.00	-63.40%	41,000.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**1,446,177.94**	**1,408,914.38**	**638,241.23**	**1,742,150.00**	**2,232,980.00**	**490,830.00**	**28.17%**	**2,257,700.00**	**24,720.00**	**1.11%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	6,453.00	65,000.00	150,000.00	85,000.00	130.77%	125,600.00	-24,400.00	-16.27%
4540 - OTHER CAP OUTLAY	0.00	272,026.50	0.00	0.00	140,000.00	140,000.00	0.00%	0.00	-140,000.00	-100.00%
4550 - PROJECT-CONTRACT	0.00	0.00	1,056,343.75	0.00	3,550,000.00	3,550,000.00	0.00%	1,000,000.00	-2,550,000.00	-71.83%
4551 - PROJECT-ENGINEER	0.00	0.00	76,868.93	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**272,026.50**	**1,139,665.68**	**65,000.00**	**3,840,000.00**	**3,775,000.00**	**5,807.69%**	**1,125,600.00**	**-2,714,400.00**	**-70.69%**
Category: 4600 - OTHER FINANCING USES										
4610 - INTEREST	247,935.00	418,301.25	44,884.00	355,500.00	343,350.00	-12,150.00	-3.42%	330,700.00	-12,650.00	-3.68%
4621 - BOND ISSUANCE COSTS	80,070.95	49,501.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	**328,005.95**	**467,802.50**	**44,884.00**	**355,500.00**	**343,350.00**	**-12,150.00**	**-3.42%**	**330,700.00**	**-12,650.00**	**-3.68%**
Category: 4720 - DEPRECIATION										
4721 - DEPRECIATION-PURCHASED	4,529,405.88	4,993,322.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	**4,529,405.88**	**4,993,322.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	635,032.07	471,162.24	90,062.50	216,150.00	299,150.00	83,000.00	38.40%	395,900.00	96,750.00	32.34%
Total Category: 4999 - TRANSFERS OUT:	**635,032.07**	**471,162.24**	**90,062.50**	**216,150.00**	**299,150.00**	**83,000.00**	**38.40%**	**395,900.00**	**96,750.00**	**32.34%**
Total Expense:	**8,416,852.97**	**9,426,358.31**	**2,580,607.74**	**4,443,700.00**	**8,591,110.00**	**4,147,410.00**	**93.33%**	**6,072,270.00**	**-2,518,840.00**	**-29.32%**
Total Fund: 610 - WATER OPERATING:	**3,836,579.85**	**45,022,144.95**	**-628,921.88**	**603,200.00**	**-1,622,470.00**	**-2,225,670.00**	**-368.98%**	**1,594,460.00**	**3,216,930.00**	**-198.27%**
Report Total:	**3,836,579.85**	**45,022,144.95**	**-628,921.88**	**603,200.00**	**-1,622,470.00**	**-2,225,670.00**	**-368.98%**	**1,594,460.00**	**3,216,930.00**	**-198.27%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
610 - WATER OPERATING		3,836,579.85	45,022,144.95	-628,921.88	603,200.00	-1,622,470.00	-2,225,670.00	-368.98%	1,594,460.00	3,216,930.00	-198.27%
	Report Total:	**3,836,579.85**	**45,022,144.95**	**-628,921.88**	**603,200.00**	**-1,622,470.00**	**-2,225,670.00**	**-368.98%**	**1,594,460.00**	**3,216,930.00**	**-198.27%**

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 620 - SEWER OPERATING											
Revenue											
Category: 3030 - SPECIAL ASSESSMENTS											
Object: 3030 - S.A. - CURRENT											
620-00-9620-3030	S.A. - CURRENT	0.00	122,823.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3030 - S.A. - CURRENT:		**0.00**	**122,823.78**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3031 - S.A. - DELINQ											
620-00-9620-3031	S.A. - DELINQ	0.00	6,396.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3031 - S.A. - DELINQ:		**0.00**	**6,396.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3044 - MISC PEN & INT											
620-00-9620-3044	MISC PEN & INT	2,158.29	2,076.49	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Object: 3044 - MISC PEN & INT:		**2,158.29**	**2,076.49**	**0.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**3,000.00**	**0.00**	**0.00%**
Total Category: 3030 - SPECIAL ASSESSMENTS:		**2,158.29**	**131,296.56**	**0.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**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	33,079.86	0.00	33,000.00	39,800.00	6,800.00	20.61%	43,000.00	3,200.00	8.04%
Total Object: 3525 - CREDIT CARD RECOVER:		**0.00**	**33,079.86**	**0.00**	**33,000.00**	**39,800.00**	**6,800.00**	**20.61%**	**43,000.00**	**3,200.00**	**8.04%**
Total Category: 3400 - CHARGES FOR SERVICES:		**0.00**	**33,079.86**	**0.00**	**33,000.00**	**39,800.00**	**6,800.00**	**20.61%**	**43,000.00**	**3,200.00**	**8.04%**
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES											
Object: 3724 - SEWER SERVICE											
620-00-9620-3724	SEWER SERVICE	3,930,684.58	4,376,818.78	1,574,748.63	4,620,200.00	5,387,200.00	767,000.00	16.60%	5,796,600.00	409,400.00	7.60%
Total Object: 3724 - SEWER SERVICE:		**3,930,684.58**	**4,376,818.78**	**1,574,748.63**	**4,620,200.00**	**5,387,200.00**	**767,000.00**	**16.60%**	**5,796,600.00**	**409,400.00**	**7.60%**
Object: 3727 - PENALTIES-UTIL											
620-00-9620-3727	PENALTIES-UTIL	47,155.79	49,801.79	17,090.33	40,000.00	40,000.00	0.00	0.00%	40,000.00	0.00	0.00%
Total Object: 3727 - PENALTIES-UTIL:		**47,155.79**	**49,801.79**	**17,090.33**	**40,000.00**	**40,000.00**	**0.00**	**0.00%**	**40,000.00**	**0.00**	**0.00%**
Object: 3739 - MISC UTIL											
620-00-9620-3739	MISC UTIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
620-80-3100-3739	MISC UTIL	10,784.90	14,810.60	8,051.40	14,000.00	14,000.00	0.00	0.00%	14,000.00	0.00	0.00%
Total Object: 3739 - MISC UTIL:		**10,784.90**	**14,810.60**	**8,051.40**	**14,000.00**	**14,000.00**	**0.00**	**0.00%**	**14,000.00**	**0.00**	**0.00%**
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:		**3,988,625.27**	**4,441,431.17**	**1,599,890.36**	**4,674,200.00**	**5,441,200.00**	**767,000.00**	**16.41%**	**5,850,600.00**	**409,400.00**	**7.52%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 3809 - INVESTMENT INTEREST											
Object: 3809 - INTERFUND INTRST											
620-00-9620-3809	INTERFUND INTRST	21,250.00	19,150.00	0.00	17,000.00	15,000.00	-2,000.00	-11.76%	12,700.00	-2,300.00	-15.33%
Total Object: 3809 - INTERFUND INTRST:		**21,250.00**	**19,150.00**	**0.00**	**17,000.00**	**15,000.00**	**-2,000.00**	**-11.76%**	**12,700.00**	**-2,300.00**	**-15.33%**
Object: 3810 - INVEST INTEREST											
620-00-9620-3810	INVEST INTEREST	163,883.24	223,806.30	32,028.28	34,900.00	37,600.00	2,700.00	7.74%	40,200.00	2,600.00	6.91%
Total Object: 3810 - INVEST INTEREST:		**163,883.24**	**223,806.30**	**32,028.28**	**34,900.00**	**37,600.00**	**2,700.00**	**7.74%**	**40,200.00**	**2,600.00**	**6.91%**
Total Category: 3809 - INVESTMENT INTEREST:		**185,133.24**	**242,956.30**	**32,028.28**	**51,900.00**	**52,600.00**	**700.00**	**1.35%**	**52,900.00**	**300.00**	**0.57%**
Category: 3812 - MISCELLANEOUS											
Object: 3813 - SALE OF GOODS											
620-00-9620-3813	SALE OF GOODS	0.00	4,773.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3813 - SALE OF GOODS:		**0.00**	**4,773.75**	**0.00**	**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	10,015.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3816 - REFUND & REIMBRS:		**0.00**	**10,015.94**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3812 - MISCELLANEOUS:		**0.00**	**14,789.69**	**0.00**	**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	3,409,406.00	229,317.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3900 - CAPITAL CONTRIBUTIONS:		**3,409,406.00**	**229,317.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3999 - TRANSFERS IN:		**3,409,406.00**	**229,317.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**7,585,322.80**	**5,092,870.58**	**1,631,918.64**	**4,762,100.00**	**5,536,600.00**	**774,500.00**	**16.26%**	**5,949,500.00**	**412,900.00**	**7.46%**
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
620-80-3100-4100	SALARY-FULL TIME	153,765.96	153,149.93	85,156.87	223,100.00	335,400.00	112,300.00	50.34%	347,000.00	11,600.00	3.46%
620-81-3160-4100	SALARY-FULL TIME	94,207.43	161,707.14	72,084.26	175,200.00	141,400.00	-33,800.00	-19.29%	146,100.00	4,700.00	3.32%
Total Object: 4100 - SALARY-FULL TIME:		**247,973.39**	**314,857.07**	**157,241.13**	**398,300.00**	**476,800.00**	**78,500.00**	**19.71%**	**493,100.00**	**16,300.00**	**3.42%**
Object: 4110 - OVERTIME F. T.											
620-80-3100-4110	OVERTIME F. T.	2,322.41	1,852.09	3,205.56	3,700.00	3,500.00	-200.00	-5.41%	3,600.00	100.00	2.86%
Total Object: 4110 - OVERTIME F. T.:		**2,322.41**	**1,852.09**	**3,205.56**	**3,700.00**	**3,500.00**	**-200.00**	**-5.41%**	**3,600.00**	**100.00**	**2.86%**
Object: 4115 - REGULAR-P/T REG STATUS											
620-80-3100-4115	REGULAR-P/T REG STATUS	0.00	0.00	3,118.51	12,500.00	12,800.00	300.00	2.40%	13,500.00	700.00	5.47%
Total Object: 4115 - REGULAR-P/T REG STATUS:		**0.00**	**0.00**	**3,118.51**	**12,500.00**	**12,800.00**	**300.00**	**2.40%**	**13,500.00**	**700.00**	**5.47%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4120 - SAL-P.T./TEMP											
620-80-3100-4120	SAL-P.T./TEMP	0.00	8,822.99	1,237.73	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4120 - SAL-P.T./TEMP:		**0.00**	**8,822.99**	**1,237.73**	**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	33.97	476.63	1,100.00	1,700.00	600.00	54.55%	1,700.00	0.00	0.00%
620-81-3160-4138	MN PAID LEAVE	0.00	42.80	371.35	800.00	600.00	-200.00	-25.00%	700.00	100.00	16.67%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**76.77**	**847.98**	**1,900.00**	**2,300.00**	**400.00**	**21.05%**	**2,400.00**	**100.00**	**4.35%**
Object: 4140 - PENSIONS											
620-80-3100-4140	PENSIONS	-3,336.00	-17,012.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4140 - PENSIONS:		**-3,336.00**	**-17,012.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
620-80-3100-4141	PERA	11,121.54	10,055.58	6,914.22	17,900.00	26,700.00	8,800.00	49.16%	27,700.00	1,000.00	3.75%
620-81-3160-4141	PERA	7,100.95	12,218.77	5,406.01	13,100.00	10,800.00	-2,300.00	-17.56%	11,200.00	400.00	3.70%
Total Object: 4141 - PERA:		**18,222.49**	**22,274.35**	**12,320.23**	**31,000.00**	**37,500.00**	**6,500.00**	**20.97%**	**38,900.00**	**1,400.00**	**3.73%**
Object: 4142 - FICA											
620-80-3100-4142	FICA	10,762.30	10,236.51	6,726.53	18,400.00	27,300.00	8,900.00	48.37%	28,300.00	1,000.00	3.66%
620-81-3160-4142	FICA	6,987.03	12,069.25	5,338.76	13,400.00	10,900.00	-2,500.00	-18.66%	11,500.00	600.00	5.50%
Total Object: 4142 - FICA:		**17,749.33**	**22,305.76**	**12,065.29**	**31,800.00**	**38,200.00**	**6,400.00**	**20.13%**	**39,800.00**	**1,600.00**	**4.19%**
Object: 4144 - HEALTH INSURANCE											
620-80-3100-4144	HEALTH INSURANCE	30,544.00	38,064.96	14,979.15	35,950.00	50,900.00	14,950.00	41.59%	55,800.00	4,900.00	9.63%
620-81-3160-4144	HEALTH INSURANCE	24,000.00	26,400.00	12,000.00	28,800.00	23,700.00	-5,100.00	-17.71%	26,100.00	2,400.00	10.13%
Total Object: 4144 - HEALTH INSURANCE:		**54,544.00**	**64,464.96**	**26,979.15**	**64,750.00**	**74,600.00**	**9,850.00**	**15.21%**	**81,900.00**	**7,300.00**	**9.79%**
Object: 4148 - WORKERS COMP											
620-80-3100-4148	WORKERS COMP	5,500.00	7,400.04	2,541.65	6,100.00	7,200.00	1,100.00	18.03%	9,600.00	2,400.00	33.33%
620-81-3160-4148	WORKERS COMP	800.00	999.96	333.35	800.00	2,200.00	1,400.00	175.00%	3,400.00	1,200.00	54.55%
Total Object: 4148 - WORKERS COMP:		**6,300.00**	**8,400.00**	**2,875.00**	**6,900.00**	**9,400.00**	**2,500.00**	**36.23%**	**13,000.00**	**3,600.00**	**38.30%**
Total Category: 4100 - PERSONAL SERVICES:		**343,775.62**	**426,041.99**	**219,890.58**	**550,850.00**	**655,100.00**	**104,250.00**	**18.93%**	**686,200.00**	**31,100.00**	**4.75%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
620-81-3160-4200	OFFICE SUPPLIES	112.87	37.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4200 - OFFICE SUPPLIES:		**112.87**	**37.86**	**0.00**	**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	13,140.29	8,971.81	277.03	4,100.00	4,220.00	120.00	2.93%	4,340.00	120.00	2.84%
620-80-3135-4210	OP SUPPLY-OTHER	0.00	0.00	0.00	2,050.00	2,110.00	60.00	2.93%	2,170.00	60.00	2.84%
620-81-3160-4210	OP SUPPLY-OTHER	0.00	81.54	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		**13,140.29**	**9,053.35**	**277.03**	**6,150.00**	**6,330.00**	**180.00**	**2.93%**	**6,510.00**	**180.00**	**2.84%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4211 - MOTOR FUELS											
620-80-3100-4211	MOTOR FUELS	5,001.94	3,106.53	926.17	6,660.00	5,700.00	-960.00	-14.41%	5,930.00	230.00	4.04%
Total Object: 4211 - MOTOR FUELS:		**5,001.94**	**3,106.53**	**926.17**	**6,660.00**	**5,700.00**	**-960.00**	**-14.41%**	**5,930.00**	**230.00**	**4.04%**
Object: 4216 - FERTILIZER/CHEM											
620-80-3100-4216	FERTILIZER/CHEM	1,434.65	0.00	0.00	3,690.00	3,800.00	110.00	2.98%	3,910.00	110.00	2.89%
Total Object: 4216 - FERTILIZER/CHEM:		**1,434.65**	**0.00**	**0.00**	**3,690.00**	**3,800.00**	**110.00**	**2.98%**	**3,910.00**	**110.00**	**2.89%**
Object: 4217 - CLOTHING/UNIFORM											
620-80-3100-4217	CLOTHING/UNIFORM	697.14	0.00	0.00	1,380.00	1,420.00	40.00	2.90%	1,460.00	40.00	2.82%
Total Object: 4217 - CLOTHING/UNIFORM:		**697.14**	**0.00**	**0.00**	**1,380.00**	**1,420.00**	**40.00**	**2.90%**	**1,460.00**	**40.00**	**2.82%**
Object: 4231 - SMALL TOOLS											
620-80-3100-4231	SMALL TOOLS	0.00	3,380.23	0.00	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
Total Object: 4231 - SMALL TOOLS:		**0.00**	**3,380.23**	**0.00**	**1,030.00**	**1,060.00**	**30.00**	**2.91%**	**1,090.00**	**30.00**	**2.83%**
Object: 4271 - OP SUP-OTHER IMP											
620-80-3100-4271	OP SUP-OTHER IMP	417.87	1,185.25	328.95	2,640.00	2,720.00	80.00	3.03%	2,790.00	70.00	2.57%
Total Object: 4271 - OP SUP-OTHER IMP:		**417.87**	**1,185.25**	**328.95**	**2,640.00**	**2,720.00**	**80.00**	**3.03%**	**2,790.00**	**70.00**	**2.57%**
Object: 4272 - OP SUP-BUILDINGS											
620-80-3135-4272	OP SUP-BUILDINGS	0.00	0.00	0.00	820.00	840.00	20.00	2.44%	870.00	30.00	3.57%
Total Object: 4272 - OP SUP-BUILDINGS:		**0.00**	**0.00**	**0.00**	**820.00**	**840.00**	**20.00**	**2.44%**	**870.00**	**30.00**	**3.57%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
620-80-3100-4280	CAPITAL OUTLAY <$5,000	580.22	4,641.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
620-80-3135-4280	CAPITAL OUTLAY <$5,000	0.00	12,584.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
620-81-3160-4280	CAPITAL OUTLAY <$5,000	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**1,880.22**	**17,226.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**22,684.98**	**33,989.44**	**1,532.15**	**22,370.00**	**21,870.00**	**-500.00**	**-2.24%**	**22,560.00**	**690.00**	**3.16%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
620-80-3100-4300	PROF SERVICES	14,294.20	14,949.50	16,071.17	12,730.00	13,100.00	370.00	2.91%	13,490.00	390.00	2.98%
620-81-3160-4300	PROF SERVICES	9,098.94	5,400.68	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**23,393.14**	**20,350.18**	**16,071.17**	**12,730.00**	**13,100.00**	**370.00**	**2.91%**	**13,490.00**	**390.00**	**2.98%**
Object: 4301 - ENGINEERING SVS											
620-80-3100-4301	ENGINEERING SVS	9,664.14	2,872.75	0.00	29,130.00	30,000.00	870.00	2.99%	30,870.00	870.00	2.90%
Total Object: 4301 - ENGINEERING SVS:		**9,664.14**	**2,872.75**	**0.00**	**29,130.00**	**30,000.00**	**870.00**	**2.99%**	**30,870.00**	**870.00**	**2.90%**
Object: 4302 - LEGAL SERVICE											
620-80-3100-4302	LEGAL SERVICE	288.00	272.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4302 - LEGAL SERVICE:		**288.00**	**272.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4305 - FEES FOR SERVICE											
620-80-3100-4305	FEES FOR SERVICE	550.00	1,161.53	644.87	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	3,080.00	3,170.00	90.00	2.92%	3,260.00	90.00	2.84%
620-81-3160-4305	FEES FOR SERVICE	14,255.00	87.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		**14,805.00**	**1,248.53**	**644.87**	**3,190.00**	**3,280.00**	**90.00**	**2.82%**	**3,370.00**	**90.00**	**2.74%**
Object: 4309 - CREDIT CARD FEES											
620-81-3160-4309	CREDIT CARD FEES	55,399.75	73,140.46	33,550.61	72,600.00	87,200.00	14,600.00	20.11%	94,200.00	7,000.00	8.03%
Total Object: 4309 - CREDIT CARD FEES:		**55,399.75**	**73,140.46**	**33,550.61**	**72,600.00**	**87,200.00**	**14,600.00**	**20.11%**	**94,200.00**	**7,000.00**	**8.03%**
Object: 4310 - COMMUNICATION											
620-80-3100-4310	COMMUNICATION	275.32	902.79	704.34	700.00	720.00	20.00	2.86%	740.00	20.00	2.78%
Total Object: 4310 - COMMUNICATION:		**275.32**	**902.79**	**704.34**	**700.00**	**720.00**	**20.00**	**2.86%**	**740.00**	**20.00**	**2.78%**
Object: 4311 - POSTAGE											
620-81-3160-4311	POSTAGE	25,780.00	34,334.27	14,739.39	35,340.00	35,700.00	360.00	1.02%	36,400.00	700.00	1.96%
Total Object: 4311 - POSTAGE:		**25,780.00**	**34,334.27**	**14,739.39**	**35,340.00**	**35,700.00**	**360.00**	**1.02%**	**36,400.00**	**700.00**	**1.96%**
Object: 4321 - DATA PROCESSING											
620-81-3160-4321	DATA PROCESSING	165,811.00	166,375.96	54,125.00	129,900.00	136,400.00	6,500.00	5.00%	143,200.00	6,800.00	4.99%
Total Object: 4321 - DATA PROCESSING:		**165,811.00**	**166,375.96**	**54,125.00**	**129,900.00**	**136,400.00**	**6,500.00**	**5.00%**	**143,200.00**	**6,800.00**	**4.99%**
Object: 4340 - PRINTING											
620-81-3160-4340	PRINTING	12,633.00	9,899.13	3,641.99	9,355.00	9,700.00	345.00	3.69%	9,900.00	200.00	2.06%
Total Object: 4340 - PRINTING:		**12,633.00**	**9,899.13**	**3,641.99**	**9,355.00**	**9,700.00**	**345.00**	**3.69%**	**9,900.00**	**200.00**	**2.06%**
Object: 4350 - INSURANCE CHARGE											
620-80-3100-4350	INSURANCE CHARGE	25,500.00	28,100.04	11,125.00	26,700.00	28,400.00	1,700.00	6.37%	29,800.00	1,400.00	4.93%
620-80-3135-4350	INSURANCE CHARGE	0.00	5,100.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:		**25,500.00**	**33,200.04**	**11,125.00**	**26,700.00**	**28,400.00**	**1,700.00**	**6.37%**	**29,800.00**	**1,400.00**	**4.93%**
Object: 4360 - UTILITIES											
620-80-3100-4360	UTILITIES	19,063.41	4,135.54	1,670.80	25,320.00	26,060.00	740.00	2.92%	26,840.00	780.00	2.99%
620-80-3135-4360	UTILITIES	0.00	7,710.65	3,201.98	14,450.00	14,880.00	430.00	2.98%	15,320.00	440.00	2.96%
Total Object: 4360 - UTILITIES:		**19,063.41**	**11,846.19**	**4,872.78**	**39,770.00**	**40,940.00**	**1,170.00**	**2.94%**	**42,160.00**	**1,220.00**	**2.98%**
Object: 4363 - MWCC SERVICE											
620-80-3100-4363	MWCC SERVICE	2,752,566.72	2,889,722.64	1,535,432.04	3,070,890.00	3,407,030.00	336,140.00	10.95%	3,611,500.00	204,470.00	6.00%
Budget Notes											
Budget Code	**Description**										
2027	Per Letter received on 6-3-2026										
Total Object: 4363 - MWCC SERVICE:		**2,752,566.72**	**2,889,722.64**	**1,535,432.04**	**3,070,890.00**	**3,407,030.00**	**336,140.00**	**10.95%**	**3,611,500.00**	**204,470.00**	**6.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4370 - MAINT-REPAIR/EQ											
620-80-3135-4370	MAINT-REPAIR/EQ	0.00	0.00	0.00	3,900.00	4,020.00	120.00	3.08%	4,130.00	110.00	2.74%
Total Object: 4370 - MAINT-REPAIR/EQ:		**0.00**	**0.00**	**0.00**	**3,900.00**	**4,020.00**	**120.00**	**3.08%**	**4,130.00**	**110.00**	**2.74%**
Object: 4371 - MAINT-REPAIR/OTH											
620-80-3100-4371	MAINT-REPAIR/OTH	182,098.79	222,288.72	0.00	214,230.00	220,500.00	6,270.00	2.93%	227,080.00	6,580.00	2.98%
Total Object: 4371 - MAINT-REPAIR/OTH:		**182,098.79**	**222,288.72**	**0.00**	**214,230.00**	**220,500.00**	**6,270.00**	**2.93%**	**227,080.00**	**6,580.00**	**2.98%**
Object: 4372 - MAINT-REPAIR/BLD											
620-80-3100-4372	MAINT-REPAIR/BLD	8,770.84	7,723.01	1,163.00	19,370.00	20,000.00	630.00	3.25%	20,500.00	500.00	2.50%
620-80-3135-4372	MAINT-REPAIR/BLD	0.00	0.00	0.00	5,740.00	5,910.00	170.00	2.96%	6,080.00	170.00	2.88%
Total Object: 4372 - MAINT-REPAIR/BLD:		**8,770.84**	**7,723.01**	**1,163.00**	**25,110.00**	**25,910.00**	**800.00**	**3.19%**	**26,580.00**	**670.00**	**2.59%**
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
620-80-3100-4373	BUILDING MAINTENANCE LAB	41,925.00	0.00	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	34,100.04	15,416.65	37,000.00	34,900.00	-2,100.00	-5.68%	37,000.00	2,100.00	6.02%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOC		**41,925.00**	**34,100.04**	**15,416.65**	**37,000.00**	**34,900.00**	**-2,100.00**	**-5.68%**	**37,000.00**	**2,100.00**	**6.02%**
Object: 4375 - CHARGE-FLEET MNT											
620-80-3102-4375	CHARGE-FLEET MNT	9,454.55	16,520.93	24,531.82	29,715.00	32,700.00	2,985.00	10.05%	34,340.00	1,640.00	5.02%
Total Object: 4375 - CHARGE-FLEET MNT:		**9,454.55**	**16,520.93**	**24,531.82**	**29,715.00**	**32,700.00**	**2,985.00**	**10.05%**	**34,340.00**	**1,640.00**	**5.02%**
Object: 4380 - RENTAL/LEASE											
620-80-3135-4380	RENTAL/LEASE	0.00	1,520.03	715.43	820.00	840.00	20.00	2.44%	870.00	30.00	3.57%
Total Object: 4380 - RENTAL/LEASE:		**0.00**	**1,520.03**	**715.43**	**820.00**	**840.00**	**20.00**	**2.44%**	**870.00**	**30.00**	**3.57%**
Object: 4401 - DUES & SUBS											
620-80-3100-4401	DUES & SUBS	0.00	23.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		**0.00**	**23.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4403 - TRAVEL/TRAIN/CON											
620-80-3100-4403	TRAVEL/TRAIN/CON	3,038.02	3,085.32	0.00	2,150.00	2,230.00	80.00	3.72%	8,000.00	5,770.00	258.74%
Budget Notes											
Budget Code	**Description**										
2028 FALL 2026	New Training programs for NASSCO Certifications and participation to the MPCA Wastewater Conference										
620-81-3160-4403	TRAVEL/TRAIN/CON	0.00	1,205.38	0.00	3,100.00	3,500.00	400.00	12.90%	3,500.00	0.00	0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**3,038.02**	**4,290.70**	**0.00**	**5,250.00**	**5,730.00**	**480.00**	**9.14%**	**11,500.00**	**5,770.00**	**100.70%**
Object: 4405 - CLEAN/WASTE REMV											
620-80-3100-4405	CLEAN/WASTE REMV	9,425.50	0.00	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	3,900.00	4,020.00	120.00	3.08%	4,130.00	110.00	2.74%
Total Object: 4405 - CLEAN/WASTE REMV:		**9,425.50**	**0.00**	**0.00**	**3,900.00**	**4,020.00**	**120.00**	**3.08%**	**4,130.00**	**110.00**	**2.74%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4449 - OTHER CONTRACT											
620-80-3100-4449	OTHER CONTRACT	60.75	475.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**60.75**	**475.00**	**63.75**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**3,359,952.93**	**3,531,106.86**	**1,716,797.84**	**3,750,230.00**	**4,121,090.00**	**370,860.00**	**9.89%**	**4,361,260.00**	**240,170.00**	**5.83%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
620-80-3100-4530	MACH & EQUIPMENT	0.00	0.00	5,743.83	0.00	0.00	0.00	0.00%	46,200.00	46,200.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2028 FALL 2026	33% of Backhoe		1.00	46,200.00	46,200.00						
Total Object: 4530 - MACH & EQUIPMENT:		**0.00**	**0.00**	**5,743.83**	**0.00**	**0.00**	**0.00**	**0.00%**	**46,200.00**	**46,200.00**	**0.00%**
Object: 4550 - PROJECT-CONTRACT											
620-80-3100-4550	PROJECT-CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300,000.00	300,000.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2028 FALL 2026	SANITARY SEWER LINER		0.00	0.00	300,000.00						
Total Object: 4550 - PROJECT-CONTRACT:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**300,000.00**	**300,000.00**	**0.00%**
Object: 4551 - PROJECT-ENGINEER											
620-00-7280-4551	PROJECT-ENGINEER	0.00	0.00	2,397.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4551 - PROJECT-ENGINEER:		**0.00**	**0.00**	**2,397.50**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**0.00**	**0.00**	**8,141.33**	**0.00**	**0.00**	**0.00**	**0.00%**	**346,200.00**	**346,200.00**	**0.00%**
Category: 4600 - OTHER FINANCING USES											
Object: 4610 - INTEREST											
620-00-9620-4610	INTEREST	82,645.00	106,626.08	10,258.00	118,500.00	114,450.00	-4,050.00	-3.42%	110,300.00	-4,150.00	-3.63%
Total Object: 4610 - INTEREST:		**82,645.00**	**106,626.08**	**10,258.00**	**118,500.00**	**114,450.00**	**-4,050.00**	**-3.42%**	**110,300.00**	**-4,150.00**	**-3.63%**
Object: 4621 - BOND ISSUANCE COSTS											
620-00-9620-4621	BOND ISSUANCE COSTS	26,690.32	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4621 - BOND ISSUANCE COSTS:		**26,690.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4600 - OTHER FINANCING USES:		**109,335.32**	**106,626.08**	**10,258.00**	**118,500.00**	**114,450.00**	**-4,050.00**	**-3.42%**	**110,300.00**	**-4,150.00**	**-3.63%**
Category: 4720 - DEPRECIATION											
Object: 4721 - DEPRECIATION-PURCHASED											
620-00-9620-4721	DEPRECIATION-PURCHASED	1,031,179.31	1,137,466.61	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4721 - DEPRECIATION-PURCHASED:		**1,031,179.31**	**1,137,466.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4720 - DEPRECIATION:		**1,031,179.31**	**1,137,466.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4730 - MISCELLANEOUS											
Object: 4738 - BAD DEBTS											
620-80-3100-4738	BAD DEBTS	0.00	3,322.87	11,962.01	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4738 - BAD DEBTS:		**0.00**	**3,322.87**	**11,962.01**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4730 - MISCELLANEOUS:		**0.00**	**3,322.87**	**11,962.01**	**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	225,558.46	302,792.83	90,062.50	216,150.00	327,200.00	111,050.00	51.38%	395,900.00	68,700.00	21.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	GENERAL FUND TRANSFER		0.00	0.00	235,300.00						
2027	PAVEMENT MANAGEMENT TRANSFER		0.00	0.00	86,900.00						
2027	ROADWAY MAINTENANCE TRANSFER		0.00	0.00	5,000.00						
2028 FALL 2026	GENERAL FUND TRANSFER		0.00	0.00	242,400.00						
2028 FALL 2026	PAVEMENT MANAGMENT TRANSFER		0.00	0.00	148,500.00						
2028 FALL 2026	ROADWAY MAINTENANCE TRANSFER		0.00	0.00	5,000.00						
Total Object: 4700 - TRANSFERS OUT:		**225,558.46**	**302,792.83**	**90,062.50**	**216,150.00**	**327,200.00**	**111,050.00**	**51.38%**	**395,900.00**	**68,700.00**	**21.00%**
Total Category: 4999 - TRANSFERS OUT:		**225,558.46**	**302,792.83**	**90,062.50**	**216,150.00**	**327,200.00**	**111,050.00**	**51.38%**	**395,900.00**	**68,700.00**	**21.00%**
Total Expense:		**5,092,486.62**	**5,541,346.68**	**2,058,644.41**	**4,658,100.00**	**5,239,710.00**	**581,610.00**	**12.49%**	**5,922,420.00**	**682,710.00**	**13.03%**
Total Fund: 620 - SEWER OPERATING:		**2,492,836.18**	**-448,476.10**	**-426,725.77**	**104,000.00**	**296,890.00**	**192,890.00**	**185.47%**	**27,080.00**	**-269,810.00**	**-90.88%**
Report Total:		**2,492,836.18**	**-448,476.10**	**-426,725.77**	**104,000.00**	**296,890.00**	**192,890.00**	**185.47%**	**27,080.00**	**-269,810.00**	**-90.88%**

Group Summary

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 620 - SEWER OPERATING										
Revenue										
Category: 3030 - SPECIAL ASSESSMENTS										
3030 - S.A. - CURRENT	0.00	122,823.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3031 - S.A. - DELINQ	0.00	6,396.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3044 - MISC PEN & INT	2,158.29	2,076.49	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Category: 3030 - SPECIAL ASSESSMENTS:	**2,158.29**	**131,296.56**	**0.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**3,000.00**	**0.00**	**0.00%**
Category: 3400 - CHARGES FOR SERVICES										
3525 - CREDIT CARD RECOVER	0.00	33,079.86	0.00	33,000.00	39,800.00	6,800.00	20.61%	43,000.00	3,200.00	8.04%
Total Category: 3400 - CHARGES FOR SERVICES:	**0.00**	**33,079.86**	**0.00**	**33,000.00**	**39,800.00**	**6,800.00**	**20.61%**	**43,000.00**	**3,200.00**	**8.04%**
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES										
3724 - SEWER SERVICE	3,930,684.58	4,376,818.78	1,574,748.63	4,620,200.00	5,387,200.00	767,000.00	16.60%	5,796,600.00	409,400.00	7.60%
3727 - PENALTIES-UTIL	47,155.79	49,801.79	17,090.33	40,000.00	40,000.00	0.00	0.00%	40,000.00	0.00	0.00%
3739 - MISC UTIL	10,784.90	14,810.60	8,051.40	14,000.00	14,000.00	0.00	0.00%	14,000.00	0.00	0.00%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	**3,988,625.27**	**4,441,431.17**	**1,599,890.36**	**4,674,200.00**	**5,441,200.00**	**767,000.00**	**16.41%**	**5,850,600.00**	**409,400.00**	**7.52%**
Category: 3809 - INVESTMENT INTEREST										
3809 - INTERFUND INTRST	21,250.00	19,150.00	0.00	17,000.00	15,000.00	-2,000.00	-11.76%	12,700.00	-2,300.00	-15.33%
3810 - INVEST INTEREST	163,883.24	223,806.30	32,028.28	34,900.00	37,600.00	2,700.00	7.74%	40,200.00	2,600.00	6.91%
Total Category: 3809 - INVESTMENT INTEREST:	**185,133.24**	**242,956.30**	**32,028.28**	**51,900.00**	**52,600.00**	**700.00**	**1.35%**	**52,900.00**	**300.00**	**0.57%**
Category: 3812 - MISCELLANEOUS										
3813 - SALE OF GOODS	0.00	4,773.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	0.00	10,015.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	**0.00**	**14,789.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3999 - TRANSFERS IN										
3900 - CAPITAL CONTRIBUTIONS	3,409,406.00	229,317.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:	**3,409,406.00**	**229,317.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**7,585,322.80**	**5,092,870.58**	**1,631,918.64**	**4,762,100.00**	**5,536,600.00**	**774,500.00**	**16.26%**	**5,949,500.00**	**412,900.00**	**7.46%**
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	247,973.39	314,857.07	157,241.13	398,300.00	476,800.00	78,500.00	19.71%	493,100.00	16,300.00	3.42%
4110 - OVERTIME F. T.	2,322.41	1,852.09	3,205.56	3,700.00	3,500.00	-200.00	-5.41%	3,600.00	100.00	2.86%
4115 - REGULAR-P/T REG STATUS	0.00	0.00	3,118.51	12,500.00	12,800.00	300.00	2.40%	13,500.00	700.00	5.47%
4120 - SAL-P.T./TEMP	0.00	8,822.99	1,237.73	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	76.77	847.98	1,900.00	2,300.00	400.00	21.05%	2,400.00	100.00	4.35%
4140 - PENSIONS	-3,336.00	-17,012.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4141 - PERA	18,222.49	22,274.35	12,320.23	31,000.00	37,500.00	6,500.00	20.97%	38,900.00	1,400.00	3.73%
4142 - FICA	17,749.33	22,305.76	12,065.29	31,800.00	38,200.00	6,400.00	20.13%	39,800.00	1,600.00	4.19%
4144 - HEALTH INSURANCE	54,544.00	64,464.96	26,979.15	64,750.00	74,600.00	9,850.00	15.21%	81,900.00	7,300.00	9.79%
4148 - WORKERS COMP	6,300.00	8,400.00	2,875.00	6,900.00	9,400.00	2,500.00	36.23%	13,000.00	3,600.00	38.30%
Total Category: 4100 - PERSONAL SERVICES:	**343,775.62**	**426,041.99**	**219,890.58**	**550,850.00**	**655,100.00**	**104,250.00**	**18.93%**	**686,200.00**	**31,100.00**	**4.75%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	112.87	37.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4210 - OP SUPPLY-OTHER	13,140.29	9,053.35	277.03	6,150.00	6,330.00	180.00	2.93%	6,510.00	180.00	2.84%
4211 - MOTOR FUELS	5,001.94	3,106.53	926.17	6,660.00	5,700.00	-960.00	-14.41%	5,930.00	230.00	4.04%
4216 - FERTILIZER/CHEM	1,434.65	0.00	0.00	3,690.00	3,800.00	110.00	2.98%	3,910.00	110.00	2.89%
4217 - CLOTHING/UNIFORM	697.14	0.00	0.00	1,380.00	1,420.00	40.00	2.90%	1,460.00	40.00	2.82%
4231 - SMALL TOOLS	0.00	3,380.23	0.00	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
4271 - OP SUP-OTHER IMP	417.87	1,185.25	328.95	2,640.00	2,720.00	80.00	3.03%	2,790.00	70.00	2.57%
4272 - OP SUP-BUILDINGS	0.00	0.00	0.00	820.00	840.00	20.00	2.44%	870.00	30.00	3.57%
4280 - CAPITAL OUTLAY <$5,000	1,880.22	17,226.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**22,684.98**	**33,989.44**	**1,532.15**	**22,370.00**	**21,870.00**	**-500.00**	**-2.24%**	**22,560.00**	**690.00**	**3.16%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	23,393.14	20,350.18	16,071.17	12,730.00	13,100.00	370.00	2.91%	13,490.00	390.00	2.98%
4301 - ENGINEERING SVS	9,664.14	2,872.75	0.00	29,130.00	30,000.00	870.00	2.99%	30,870.00	870.00	2.90%
4302 - LEGAL SERVICE	288.00	272.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	14,805.00	1,248.53	644.87	3,190.00	3,280.00	90.00	2.82%	3,370.00	90.00	2.74%
4309 - CREDIT CARD FEES	55,399.75	73,140.46	33,550.61	72,600.00	87,200.00	14,600.00	20.11%	94,200.00	7,000.00	8.03%
4310 - COMMUNICATION	275.32	902.79	704.34	700.00	720.00	20.00	2.86%	740.00	20.00	2.78%
4311 - POSTAGE	25,780.00	34,334.27	14,739.39	35,340.00	35,700.00	360.00	1.02%	36,400.00	700.00	1.96%
4321 - DATA PROCESSING	165,811.00	166,375.96	54,125.00	129,900.00	136,400.00	6,500.00	5.00%	143,200.00	6,800.00	4.99%
4340 - PRINTING	12,633.00	9,899.13	3,641.99	9,355.00	9,700.00	345.00	3.69%	9,900.00	200.00	2.06%
4350 - INSURANCE CHARGE	25,500.00	33,200.04	11,125.00	26,700.00	28,400.00	1,700.00	6.37%	29,800.00	1,400.00	4.93%
4360 - UTILITIES	19,063.41	11,846.19	4,872.78	39,770.00	40,940.00	1,170.00	2.94%	42,160.00	1,220.00	2.98%
4363 - MWCC SERVICE	2,752,566.72	2,889,722.64	1,535,432.04	3,070,890.00	3,407,030.00	336,140.00	10.95%	3,611,500.00	204,470.00	6.00%
4370 - MAINT-REPAIR/EQ	0.00	0.00	0.00	3,900.00	4,020.00	120.00	3.08%	4,130.00	110.00	2.74%
4371 - MAINT-REPAIR/OTH	182,098.79	222,288.72	0.00	214,230.00	220,500.00	6,270.00	2.93%	227,080.00	6,580.00	2.98%
4372 - MAINT-REPAIR/BLD	8,770.84	7,723.01	1,163.00	25,110.00	25,910.00	800.00	3.19%	26,580.00	670.00	2.59%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	41,925.00	34,100.04	15,416.65	37,000.00	34,900.00	-2,100.00	-5.68%	37,000.00	2,100.00	6.02%
4375 - CHARGE-FLEET MNT	9,454.55	16,520.93	24,531.82	29,715.00	32,700.00	2,985.00	10.05%	34,340.00	1,640.00	5.02%
4380 - RENTAL/LEASE	0.00	1,520.03	715.43	820.00	840.00	20.00	2.44%	870.00	30.00	3.57%
4401 - DUES & SUBS	0.00	23.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	3,038.02	4,290.70	0.00	5,250.00	5,730.00	480.00	9.14%	11,500.00	5,770.00	100.70%
4405 - CLEAN/WASTE REMV	9,425.50	0.00	0.00	3,900.00	4,020.00	120.00	3.08%	4,130.00	110.00	2.74%

Budget Comparison Report

Object	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4449 - OTHER CONTRACT	60.75	475.00	63.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**3,359,952.93**	**3,531,106.86**	**1,716,797.84**	**3,750,230.00**	**4,121,090.00**	**370,860.00**	**9.89%**	**4,361,260.00**	**240,170.00**	**5.83%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	5,743.83	0.00	0.00	0.00	0.00%	46,200.00	46,200.00	0.00%
4550 - PROJECT-CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300,000.00	300,000.00	0.00%
4551 - PROJECT-ENGINEER	0.00	0.00	2,397.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**0.00**	**8,141.33**	**0.00**	**0.00**	**0.00**	**0.00%**	**346,200.00**	**346,200.00**	**0.00%**
Category: 4600 - OTHER FINANCING USES										
4610 - INTEREST	82,645.00	106,626.08	10,258.00	118,500.00	114,450.00	-4,050.00	-3.42%	110,300.00	-4,150.00	-3.63%
4621 - BOND ISSUANCE COSTS	26,690.32	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:	**109,335.32**	**106,626.08**	**10,258.00**	**118,500.00**	**114,450.00**	**-4,050.00**	**-3.42%**	**110,300.00**	**-4,150.00**	**-3.63%**
Category: 4720 - DEPRECIATION										
4721 - DEPRECIATION-PURCHASED	1,031,179.31	1,137,466.61	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	**1,031,179.31**	**1,137,466.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4730 - MISCELLANEOUS										
4738 - BAD DEBTS	0.00	3,322.87	11,962.01	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4730 - MISCELLANEOUS:	**0.00**	**3,322.87**	**11,962.01**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	225,558.46	302,792.83	90,062.50	216,150.00	327,200.00	111,050.00	51.38%	395,900.00	68,700.00	21.00%
Total Category: 4999 - TRANSFERS OUT:	**225,558.46**	**302,792.83**	**90,062.50**	**216,150.00**	**327,200.00**	**111,050.00**	**51.38%**	**395,900.00**	**68,700.00**	**21.00%**
Total Expense:	**5,092,486.62**	**5,541,346.68**	**2,058,644.41**	**4,658,100.00**	**5,239,710.00**	**581,610.00**	**12.49%**	**5,922,420.00**	**682,710.00**	**13.03%**
Total Fund: 620 - SEWER OPERATING:	**2,492,836.18**	**-448,476.10**	**-426,725.77**	**104,000.00**	**296,890.00**	**192,890.00**	**185.47%**	**27,080.00**	**-269,810.00**	**-90.88%**
Report Total:	**2,492,836.18**	**-448,476.10**	**-426,725.77**	**104,000.00**	**296,890.00**	**192,890.00**	**185.47%**	**27,080.00**	**-269,810.00**	**-90.88%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
620 - SEWER OPERATING		2,492,836.18	-448,476.10	-426,725.77	104,000.00	296,890.00	192,890.00	185.47%	27,080.00	-269,810.00	-90.88%
	Report Total:	**2,492,836.18**	**-448,476.10**	**-426,725.77**	**104,000.00**	**296,890.00**	**192,890.00**	**185.47%**	**27,080.00**	**-269,810.00**	**-90.88%**

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 630 - STREET LIGHTS											
Revenue											
Category: 3400 - CHARGES FOR SERVICES											
Object: 3525 - CREDIT CARD RECOVER											
630-75-1400-3525	CREDIT CARD RECOVER	0.00	9,166.15	0.00	9,100.00	11,000.00	1,900.00	20.88%	11,900.00	900.00	8.18%
Total Object: 3525 - CREDIT CARD RECOVER:		**0.00**	**9,166.15**	**0.00**	**9,100.00**	**11,000.00**	**1,900.00**	**20.88%**	**11,900.00**	**900.00**	**8.18%**
Object: 3549 - MISC PUBLIC WORK											
630-00-9630-3549	MISC PUBLIC WORK	201,176.80	260,301.80	61,223.80	170,500.00	170,000.00	-500.00	-0.29%	180,000.00	10,000.00	5.88%
630-75-1400-3549	MISC PUBLIC WORK	20,344.00	3,190.50	227.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3549 - MISC PUBLIC WORK:		**221,520.80**	**263,492.30**	**61,450.80**	**170,500.00**	**170,000.00**	**-500.00**	**-0.29%**	**180,000.00**	**10,000.00**	**5.88%**
Total Category: 3400 - CHARGES FOR SERVICES:		**221,520.80**	**272,658.45**	**61,450.80**	**179,600.00**	**181,000.00**	**1,400.00**	**0.78%**	**191,900.00**	**10,900.00**	**6.02%**
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES											
Object: 3727 - PENALTIES-UTIL											
630-00-9630-3727	PENALTIES-UTIL	6,910.70	7,117.59	4,340.88	6,000.00	7,000.00	1,000.00	16.67%	7,000.00	0.00	0.00%
Total Object: 3727 - PENALTIES-UTIL:		**6,910.70**	**7,117.59**	**4,340.88**	**6,000.00**	**7,000.00**	**1,000.00**	**16.67%**	**7,000.00**	**0.00**	**0.00%**
Object: 3729 - STREET LIGHT											
630-00-9630-3729	STREET LIGHT	1,076,614.11	1,185,322.47	430,936.51	1,239,200.00	1,390,000.00	150,800.00	12.17%	1,509,000.00	119,000.00	8.56%
Budget Notes											
Budget Code	**Description**										
2027	Rate increase of 8% in 2027 and 2028.										
Total Object: 3729 - STREET LIGHT:		**1,076,614.11**	**1,185,322.47**	**430,936.51**	**1,239,200.00**	**1,390,000.00**	**150,800.00**	**12.17%**	**1,509,000.00**	**119,000.00**	**8.56%**
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:		**1,083,524.81**	**1,192,440.06**	**435,277.39**	**1,245,200.00**	**1,397,000.00**	**151,800.00**	**12.19%**	**1,516,000.00**	**119,000.00**	**8.52%**
Category: 3809 - INVESTMENT INTEREST											
Object: 3810 - INVEST INTEREST											
630-00-9630-3810	INVEST INTEREST	26,694.06	37,029.17	11,133.73	5,000.00	12,000.00	7,000.00	140.00%	12,000.00	0.00	0.00%
Total Object: 3810 - INVEST INTEREST:		**26,694.06**	**37,029.17**	**11,133.73**	**5,000.00**	**12,000.00**	**7,000.00**	**140.00%**	**12,000.00**	**0.00**	**0.00%**
Total Category: 3809 - INVESTMENT INTEREST:		**26,694.06**	**37,029.17**	**11,133.73**	**5,000.00**	**12,000.00**	**7,000.00**	**140.00%**	**12,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 3812 - MISCELLANEOUS											
Object: 3815 - INSURANCE RECOVERY											
630-75-1400-3815	INSURANCE RECOVERY	0.00	1,750.00	300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3815 - INSURANCE RECOVERY:		**0.00**	**1,750.00**	**300.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3816 - REFUND & REIMBRS											
630-75-1400-3816	REFUND & REIMBRS	14,257.40	20,585.58	18,585.57	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3816 - REFUND & REIMBRS:		**14,257.40**	**20,585.58**	**18,585.57**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3829 - MISC - OTHER											
630-00-9630-3829	MISC - OTHER	41,418.00	59,401.68	10,010.88	20,000.00	30,000.00	10,000.00	50.00%	30,000.00	0.00	0.00%
Total Object: 3829 - MISC - OTHER:		**41,418.00**	**59,401.68**	**10,010.88**	**20,000.00**	**30,000.00**	**10,000.00**	**50.00%**	**30,000.00**	**0.00**	**0.00%**
Total Category: 3812 - MISCELLANEOUS:		**55,675.40**	**81,737.26**	**28,896.45**	**20,000.00**	**30,000.00**	**10,000.00**	**50.00%**	**30,000.00**	**0.00**	**0.00%**
Category: 3999 - TRANSFERS IN											
Object: 3900 - CAPITAL CONTRIBUTIONS											
630-00-9630-3900	CAPITAL CONTRIBUTIONS	3,618,505.00	900,078.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3900 - CAPITAL CONTRIBUTIONS:		**3,618,505.00**	**900,078.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3999 - TRANSFERS IN:		**3,618,505.00**	**900,078.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**5,005,920.07**	**2,483,942.94**	**536,758.37**	**1,449,800.00**	**1,620,000.00**	**170,200.00**	**11.74%**	**1,749,900.00**	**129,900.00**	**8.02%**
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
630-75-1400-4100	SALARY-FULL TIME	111,500.44	130,885.44	55,256.11	148,100.00	367,100.00	219,000.00	147.87%	378,900.00	11,800.00	3.21%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	BA-Electrician		1.00	157,100.00	157,100.00						
2027	Original Budget		1.00	210,000.00	210,000.00						
Total Object: 4100 - SALARY-FULL TIME:		**111,500.44**	**130,885.44**	**55,256.11**	**148,100.00**	**367,100.00**	**219,000.00**	**147.87%**	**378,900.00**	**11,800.00**	**3.21%**
Object: 4110 - OVERTIME F. T.											
630-75-1400-4110	OVERTIME F. T.	2,841.99	2,214.59	904.23	3,200.00	3,500.00	300.00	9.38%	3,600.00	100.00	2.86%
Total Object: 4110 - OVERTIME F. T.:		**2,841.99**	**2,214.59**	**904.23**	**3,200.00**	**3,500.00**	**300.00**	**9.38%**	**3,600.00**	**100.00**	**2.86%**
Object: 4138 - MN PAID LEAVE											
630-75-1400-4138	MN PAID LEAVE	0.00	34.83	289.48	700.00	1,000.00	300.00	42.86%	1,000.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**34.83**	**289.48**	**700.00**	**1,000.00**	**300.00**	**42.86%**	**1,000.00**	**0.00**	**0.00%**
Object: 4140 - PENSIONS											
630-75-1400-4140	PENSIONS	-1,502.00	-7,168.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4140 - PENSIONS:		**-1,502.00**	**-7,168.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4141 - PERA											
630-75-1400-4141	PERA	8,288.26	9,386.18	4,211.75	11,200.00	16,100.00	4,900.00	43.75%	17,000.00	900.00	5.59%
	Total Object: 4141 - PERA:	**8,288.26**	**9,386.18**	**4,211.75**	**11,200.00**	**16,100.00**	**4,900.00**	**43.75%**	**17,000.00**	**900.00**	**5.59%**
Object: 4142 - FICA											
630-75-1400-4142	FICA	7,707.08	8,792.63	3,898.45	11,500.00	16,600.00	5,100.00	44.35%	17,200.00	600.00	3.61%
	Total Object: 4142 - FICA:	**7,707.08**	**8,792.63**	**3,898.45**	**11,500.00**	**16,600.00**	**5,100.00**	**44.35%**	**17,200.00**	**600.00**	**3.61%**
Object: 4144 - HEALTH INSURANCE											
630-75-1400-4144	HEALTH INSURANCE	19,647.00	23,372.04	9,791.65	23,500.00	31,000.00	7,500.00	31.91%	34,000.00	3,000.00	9.68%
	Total Object: 4144 - HEALTH INSURANCE:	**19,647.00**	**23,372.04**	**9,791.65**	**23,500.00**	**31,000.00**	**7,500.00**	**31.91%**	**34,000.00**	**3,000.00**	**9.68%**
Object: 4148 - WORKERS COMP											
630-75-1400-4148	WORKERS COMP	4,400.00	4,599.96	1,583.35	3,800.00	5,700.00	1,900.00	50.00%	7,600.00	1,900.00	33.33%
	Total Object: 4148 - WORKERS COMP:	**4,400.00**	**4,599.96**	**1,583.35**	**3,800.00**	**5,700.00**	**1,900.00**	**50.00%**	**7,600.00**	**1,900.00**	**33.33%**
	Total Category: 4100 - PERSONAL SERVICES:	**152,882.77**	**172,117.67**	**75,935.02**	**202,000.00**	**441,000.00**	**239,000.00**	**118.32%**	**459,300.00**	**18,300.00**	**4.15%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
630-75-1400-4200	OFFICE SUPPLIES	0.00	0.00	1,171.11	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4200 - OFFICE SUPPLIES:	**0.00**	**0.00**	**1,171.11**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4210 - OP SUPPLY-OTHER											
630-75-1400-4210	OP SUPPLY-OTHER	19,442.65	77,542.65	1,757.29	28,700.00	29,500.00	800.00	2.79%	30,420.00	920.00	3.12%
	Total Object: 4210 - OP SUPPLY-OTHER:	**19,442.65**	**77,542.65**	**1,757.29**	**28,700.00**	**29,500.00**	**800.00**	**2.79%**	**30,420.00**	**920.00**	**3.12%**
Object: 4211 - MOTOR FUELS											
630-75-1400-4211	MOTOR FUELS	4,711.91	5,230.97	1,290.97	5,720.00	6,310.00	590.00	10.31%	6,560.00	250.00	3.96%
	Total Object: 4211 - MOTOR FUELS:	**4,711.91**	**5,230.97**	**1,290.97**	**5,720.00**	**6,310.00**	**590.00**	**10.31%**	**6,560.00**	**250.00**	**3.96%**
Object: 4217 - CLOTHING/UNIFORM											
630-75-1400-4217	CLOTHING/UNIFORM	231.04	657.96	271.49	1,230.00	1,270.00	40.00	3.25%	1,300.00	30.00	2.36%
	Total Object: 4217 - CLOTHING/UNIFORM:	**231.04**	**657.96**	**271.49**	**1,230.00**	**1,270.00**	**40.00**	**3.25%**	**1,300.00**	**30.00**	**2.36%**
Object: 4231 - SMALL TOOLS											
630-75-1400-4231	SMALL TOOLS	261.98	247.11	0.00	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
	Total Object: 4231 - SMALL TOOLS:	**261.98**	**247.11**	**0.00**	**1,030.00**	**1,060.00**	**30.00**	**2.91%**	**1,090.00**	**30.00**	**2.83%**
Object: 4271 - OP SUP-OTHER IMP											
630-75-1400-4271	OP SUP-OTHER IMP	38,358.94	42,800.64	38,157.06	59,810.00	71,560.00	11,750.00	19.65%	73,400.00	1,840.00	2.57%
Budget Notes											
Budget Code	**Description**										
2027	BA-$10,000 Replace high pressure sodium with LED										
	Total Object: 4271 - OP SUP-OTHER IMP:	**38,358.94**	**42,800.64**	**38,157.06**	**59,810.00**	**71,560.00**	**11,750.00**	**19.65%**	**73,400.00**	**1,840.00**	**2.57%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4272 - OP SUP-BUILDINGS											
630-75-1400-4272	OP SUP-BUILDINGS	0.00	0.00	0.00	4,410.00	4,540.00	130.00	2.95%	4,670.00	130.00	2.86%
Total Object: 4272 - OP SUP-BUILDINGS:		**0.00**	**0.00**	**0.00**	**4,410.00**	**4,540.00**	**130.00**	**2.95%**	**4,670.00**	**130.00**	**2.86%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
630-75-1400-4280	CAPITAL OUTLAY <$5,000	20,853.00	20,469.27	3,025.00	1,790.00	1,840.00	50.00	2.79%	1,890.00	50.00	2.72%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**20,853.00**	**20,469.27**	**3,025.00**	**1,790.00**	**1,840.00**	**50.00**	**2.79%**	**1,890.00**	**50.00**	**2.72%**
Total Category: 4200 - COMMODITIES:		**83,859.52**	**146,948.60**	**45,672.92**	**102,690.00**	**116,080.00**	**13,390.00**	**13.04%**	**119,330.00**	**3,250.00**	**2.80%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
630-75-1400-4300	PROF SERVICES	9,135.66	1,584.00	2,733.07	5,910.00	6,080.00	170.00	2.88%	6,230.00	150.00	2.47%
Total Object: 4300 - PROF SERVICES:		**9,135.66**	**1,584.00**	**2,733.07**	**5,910.00**	**6,080.00**	**170.00**	**2.88%**	**6,230.00**	**150.00**	**2.47%**
Object: 4301 - ENGINEERING SVS											
630-75-1400-4301	ENGINEERING SVS	15,458.80	5,105.00	0.00	20,660.00	21,260.00	600.00	2.90%	21,900.00	640.00	3.01%
Total Object: 4301 - ENGINEERING SVS:		**15,458.80**	**5,105.00**	**0.00**	**20,660.00**	**21,260.00**	**600.00**	**2.90%**	**21,900.00**	**640.00**	**3.01%**
Object: 4302 - LEGAL SERVICE											
630-75-1400-4302	LEGAL SERVICE	0.00	0.00	288.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4302 - LEGAL SERVICE:		**0.00**	**0.00**	**288.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
630-75-1400-4305	FEES FOR SERVICE	13,395.17	7,986.35	705.28	14,970.00	15,410.00	440.00	2.94%	15,860.00	450.00	2.92%
Total Object: 4305 - FEES FOR SERVICE:		**13,395.17**	**7,986.35**	**705.28**	**14,970.00**	**15,410.00**	**440.00**	**2.94%**	**15,860.00**	**450.00**	**2.92%**
Object: 4309 - CREDIT CARD FEES											
630-75-1400-4309	CREDIT CARD FEES	22,433.69	19,997.48	8,998.72	20,100.00	23,900.00	3,800.00	18.91%	25,800.00	1,900.00	7.95%
Total Object: 4309 - CREDIT CARD FEES:		**22,433.69**	**19,997.48**	**8,998.72**	**20,100.00**	**23,900.00**	**3,800.00**	**18.91%**	**25,800.00**	**1,900.00**	**7.95%**
Object: 4310 - COMMUNICATION											
630-75-1400-4310	COMMUNICATION	202.50	187.82	78.89	200.00	210.00	10.00	5.00%	210.00	0.00	0.00%
Total Object: 4310 - COMMUNICATION:		**202.50**	**187.82**	**78.89**	**200.00**	**210.00**	**10.00**	**5.00%**	**210.00**	**0.00**	**0.00%**
Object: 4311 - POSTAGE											
630-75-1400-4311	POSTAGE	6,476.00	9,513.73	3,953.28	9,740.00	9,600.00	-140.00	-1.44%	9,800.00	200.00	2.08%
Total Object: 4311 - POSTAGE:		**6,476.00**	**9,513.73**	**3,953.28**	**9,740.00**	**9,600.00**	**-140.00**	**-1.44%**	**9,800.00**	**200.00**	**2.08%**
Object: 4321 - DATA PROCESSING											
630-75-1400-4321	DATA PROCESSING	64,175.65	51,481.73	15,041.65	36,100.00	37,900.00	1,800.00	4.99%	39,800.00	1,900.00	5.01%
Total Object: 4321 - DATA PROCESSING:		**64,175.65**	**51,481.73**	**15,041.65**	**36,100.00**	**37,900.00**	**1,800.00**	**4.99%**	**39,800.00**	**1,900.00**	**5.01%**
Object: 4340 - PRINTING											
630-75-1400-4340	PRINTING	3,159.00	2,740.29	780.65	2,600.00	2,600.00	0.00	0.00%	2,700.00	100.00	3.85%
Total Object: 4340 - PRINTING:		**3,159.00**	**2,740.29**	**780.65**	**2,600.00**	**2,600.00**	**0.00**	**0.00%**	**2,700.00**	**100.00**	**3.85%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4350 - INSURANCE CHARGE											
630-75-1400-4350	INSURANCE CHARGE	13,500.00	14,900.04	5,458.35	13,100.00	14,400.00	1,300.00	9.92%	15,100.00	700.00	4.86%
Total Object: 4350 - INSURANCE CHARGE:		**13,500.00**	**14,900.04**	**5,458.35**	**13,100.00**	**14,400.00**	**1,300.00**	**9.92%**	**15,100.00**	**700.00**	**4.86%**
Object: 4360 - UTILITIES											
630-75-1400-4360	UTILITIES	154,505.84	165,638.59	82,494.13	168,920.00	173,000.00	4,080.00	2.42%	181,000.00	8,000.00	4.62%
630-75-1430-4360	UTILITIES	8,744.34	9,051.80	2,851.04	12,400.00	12,900.00	500.00	4.03%	13,400.00	500.00	3.88%
630-75-1440-4360	UTILITIES	11,401.88	12,537.46	3,088.07	15,400.00	16,100.00	700.00	4.55%	17,000.00	900.00	5.59%
630-75-1450-4360	UTILITIES	3,740.12	4,325.11	1,477.53	4,100.00	4,300.00	200.00	4.88%	4,500.00	200.00	4.65%
Total Object: 4360 - UTILITIES:		**178,392.18**	**191,552.96**	**89,910.77**	**200,820.00**	**206,300.00**	**5,480.00**	**2.73%**	**215,900.00**	**9,600.00**	**4.65%**
Object: 4361 - NSP STREET LIGHT											
630-75-1400-4361	NSP STREET LIGHT	71,624.77	94,212.30	0.00	92,430.00	101,200.00	8,770.00	9.49%	106,300.00	5,100.00	5.04%
Total Object: 4361 - NSP STREET LIGHT:		**71,624.77**	**94,212.30**	**0.00**	**92,430.00**	**101,200.00**	**8,770.00**	**9.49%**	**106,300.00**	**5,100.00**	**5.04%**
Object: 4370 - MAINT-REPAIR/EQ											
630-75-1400-4370	MAINT-REPAIR/EQ	0.00	3,519.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4370 - MAINT-REPAIR/EQ:		**0.00**	**3,519.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4371 - MAINT-REPAIR/OTH											
630-75-1400-4371	MAINT-REPAIR/OTH	302,597.86	118,326.88	7,026.56	186,760.00	242,230.00	55,470.00	29.70%	242,230.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	BA-$50,000 for repairs & maint per Street Light Study										
2028 FALL 2026	$50,000 Budget Add per the 2025 Street Light Rate Study										
Total Object: 4371 - MAINT-REPAIR/OTH:		**302,597.86**	**118,326.88**	**7,026.56**	**186,760.00**	**242,230.00**	**55,470.00**	**29.70%**	**242,230.00**	**0.00**	**0.00%**
Object: 4372 - MAINT-REPAIR/BLD											
630-75-1400-4372	MAINT-REPAIR/BLD	0.00	0.00	0.00	5,130.00	5,280.00	150.00	2.92%	5,440.00	160.00	3.03%
Total Object: 4372 - MAINT-REPAIR/BLD:		**0.00**	**0.00**	**0.00**	**5,130.00**	**5,280.00**	**150.00**	**2.92%**	**5,440.00**	**160.00**	**3.03%**
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
630-75-1400-4373	BUILDING MAINTENANCE LABO	41,925.00	33,600.00	14,583.35	35,000.00	34,700.00	-300.00	-0.86%	36,800.00	2,100.00	6.05%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		**41,925.00**	**33,600.00**	**14,583.35**	**35,000.00**	**34,700.00**	**-300.00**	**-0.86%**	**36,800.00**	**2,100.00**	**6.05%**
Object: 4375 - CHARGE-FLEET MNT											
630-75-1400-4375	CHARGE-FLEET MNT	14,605.86	28,710.14	6,710.49	15,800.00	17,400.00	1,600.00	10.13%	18,270.00	870.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		**14,605.86**	**28,710.14**	**6,710.49**	**15,800.00**	**17,400.00**	**1,600.00**	**10.13%**	**18,270.00**	**870.00**	**5.00%**
Object: 4380 - RENTAL/LEASE											
630-75-1400-4380	RENTAL/LEASE	0.00	1,207.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4380 - RENTAL/LEASE:		**0.00**	**1,207.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4403 - TRAVEL/TRAIN/CON											
630-75-1400-4403	TRAVEL/TRAIN/CON	845.55	416.00	208.00	1,410.00	1,450.00	40.00	2.84%	1,500.00	50.00	3.45%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**845.55**	**416.00**	**208.00**	**1,410.00**	**1,450.00**	**40.00**	**2.84%**	**1,500.00**	**50.00**	**3.45%**
Object: 4438 - PRO/MISC RESALE											
630-75-1400-4438	PRO/MISC RESALE	194,845.00	170,624.00	32,945.00	170,500.00	170,500.00	0.00	0.00%	180,730.00	10,230.00	6.00%
Total Object: 4438 - PRO/MISC RESALE:		**194,845.00**	**170,624.00**	**32,945.00**	**170,500.00**	**170,500.00**	**0.00**	**0.00%**	**180,730.00**	**10,230.00**	**6.00%**
Object: 4449 - OTHER CONTRACT											
630-75-1400-4449	OTHER CONTRACT	3,710.09	0.00	42.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**3,710.09**	**0.00**	**42.50**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**956,482.78**	**755,665.22**	**189,464.56**	**831,230.00**	**910,420.00**	**79,190.00**	**9.53%**	**944,570.00**	**34,150.00**	**3.75%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
630-75-1400-4530	MACH & EQUIPMENT	0.00	0.00	118,846.29	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4530 - MACH & EQUIPMENT:		**0.00**	**0.00**	**118,846.29**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**0.00**	**0.00**	**118,846.29**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4720 - DEPRECIATION											
Object: 4721 - DEPRECIATION-PURCHASED											
630-00-9630-4721	DEPRECIATION-PURCHASED	261,959.93	310,600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4721 - DEPRECIATION-PURCHASED:		**261,959.93**	**310,600.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4720 - DEPRECIATION:		**261,959.93**	**310,600.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4730 - MISCELLANEOUS											
Object: 4732 - LOSS-FIXED ASSET											
630-75-9630-4732	LOSS-FIXED ASSET	13,196.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4732 - LOSS-FIXED ASSET:		**13,196.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4730 - MISCELLANEOUS:		**13,196.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT											
Object: 4700 - TRANSFERS OUT											
630-00-9630-4700	TRANSFERS OUT	53,000.00	56,000.04	24,033.35	57,680.00	132,000.00	74,320.00	128.85%	219,600.00	87,600.00	66.36%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	GENERAL FUND TRANSFER	0.00	0.00	59,400.00
2027	PAVEMENT MANAGEMENT TRANSFER	0.00	0.00	72,600.00
2028 FALL 2026	GENERAL FUND TRANSFER	0.00	0.00	61,200.00
2028 FALL 2026	PAVEMENT MANAGEMENT TRANSFER	0.00	0.00	158,400.00

Total Object: 4700 - TRANSFERS OUT:	**53,000.00**	**56,000.04**	**24,033.35**	**57,680.00**	**132,000.00**	**74,320.00**	**128.85%**	**219,600.00**	**87,600.00**	**66.36%**
Total Category: 4999 - TRANSFERS OUT:	**53,000.00**	**56,000.04**	**24,033.35**	**57,680.00**	**132,000.00**	**74,320.00**	**128.85%**	**219,600.00**	**87,600.00**	**66.36%**
Total Expense:	**1,521,381.10**	**1,441,331.53**	**453,952.14**	**1,193,600.00**	**1,599,500.00**	**405,900.00**	**34.01%**	**1,742,800.00**	**143,300.00**	**8.96%**
Total Fund: 630 - STREET LIGHTS:	**3,484,538.97**	**1,042,611.41**	**82,806.23**	**256,200.00**	**20,500.00**	**-235,700.00**	**-92.00%**	**7,100.00**	**-13,400.00**	**-65.37%**
Report Total:	**3,484,538.97**	**1,042,611.41**	**82,806.23**	**256,200.00**	**20,500.00**	**-235,700.00**	**-92.00%**	**7,100.00**	**-13,400.00**	**-65.37%**

Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 630 - STREET LIGHTS										
Revenue										
Category: 3400 - CHARGES FOR SERVICES										
3525 - CREDIT CARD RECOVER	0.00	9,166.15	0.00	9,100.00	11,000.00	1,900.00	20.88%	11,900.00	900.00	8.18%
3549 - MISC PUBLIC WORK	221,520.80	263,492.30	61,450.80	170,500.00	170,000.00	-500.00	-0.29%	180,000.00	10,000.00	5.88%
Total Category: 3400 - CHARGES FOR SERVICES:	**221,520.80**	**272,658.45**	**61,450.80**	**179,600.00**	**181,000.00**	**1,400.00**	**0.78%**	**191,900.00**	**10,900.00**	**6.02%**
Category: 3710 - ENTERPRISE CHARGES FOR SERVICES										
3727 - PENALTIES-UTIL	6,910.70	7,117.59	4,340.88	6,000.00	7,000.00	1,000.00	16.67%	7,000.00	0.00	0.00%
3729 - STREET LIGHT	1,076,614.11	1,185,322.47	430,936.51	1,239,200.00	1,390,000.00	150,800.00	12.17%	1,509,000.00	119,000.00	8.56%
Total Category: 3710 - ENTERPRISE CHARGES FOR SERVICES:	**1,083,524.81**	**1,192,440.06**	**435,277.39**	**1,245,200.00**	**1,397,000.00**	**151,800.00**	**12.19%**	**1,516,000.00**	**119,000.00**	**8.52%**
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	26,694.06	37,029.17	11,133.73	5,000.00	12,000.00	7,000.00	140.00%	12,000.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	**26,694.06**	**37,029.17**	**11,133.73**	**5,000.00**	**12,000.00**	**7,000.00**	**140.00%**	**12,000.00**	**0.00**	**0.00%**
Category: 3812 - MISCELLANEOUS										
3815 - INSURANCE RECOVERY	0.00	1,750.00	300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	14,257.40	20,585.58	18,585.57	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3829 - MISC - OTHER	41,418.00	59,401.68	10,010.88	20,000.00	30,000.00	10,000.00	50.00%	30,000.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	**55,675.40**	**81,737.26**	**28,896.45**	**20,000.00**	**30,000.00**	**10,000.00**	**50.00%**	**30,000.00**	**0.00**	**0.00%**
Category: 3999 - TRANSFERS IN										
3900 - CAPITAL CONTRIBUTIONS	3,618,505.00	900,078.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:	**3,618,505.00**	**900,078.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**5,005,920.07**	**2,483,942.94**	**536,758.37**	**1,449,800.00**	**1,620,000.00**	**170,200.00**	**11.74%**	**1,749,900.00**	**129,900.00**	**8.02%**
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	111,500.44	130,885.44	55,256.11	148,100.00	367,100.00	219,000.00	147.87%	378,900.00	11,800.00	3.21%
4110 - OVERTIME F. T.	2,841.99	2,214.59	904.23	3,200.00	3,500.00	300.00	9.38%	3,600.00	100.00	2.86%
4138 - MN PAID LEAVE	0.00	34.83	289.48	700.00	1,000.00	300.00	42.86%	1,000.00	0.00	0.00%
4140 - PENSIONS	-1,502.00	-7,168.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4141 - PERA	8,288.26	9,386.18	4,211.75	11,200.00	16,100.00	4,900.00	43.75%	17,000.00	900.00	5.59%
4142 - FICA	7,707.08	8,792.63	3,898.45	11,500.00	16,600.00	5,100.00	44.35%	17,200.00	600.00	3.61%
4144 - HEALTH INSURANCE	19,647.00	23,372.04	9,791.65	23,500.00	31,000.00	7,500.00	31.91%	34,000.00	3,000.00	9.68%
4148 - WORKERS COMP	4,400.00	4,599.96	1,583.35	3,800.00	5,700.00	1,900.00	50.00%	7,600.00	1,900.00	33.33%
Total Category: 4100 - PERSONAL SERVICES:	**152,882.77**	**172,117.67**	**75,935.02**	**202,000.00**	**441,000.00**	**239,000.00**	**118.32%**	**459,300.00**	**18,300.00**	**4.15%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	0.00	0.00	1,171.11	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4210 - OP SUPPLY-OTHER	19,442.65	77,542.65	1,757.29	28,700.00	29,500.00	800.00	2.79%	30,420.00	920.00	3.12%
4211 - MOTOR FUELS	4,711.91	5,230.97	1,290.97	5,720.00	6,310.00	590.00	10.31%	6,560.00	250.00	3.96%
4217 - CLOTHING/UNIFORM	231.04	657.96	271.49	1,230.00	1,270.00	40.00	3.25%	1,300.00	30.00	2.36%
4231 - SMALL TOOLS	261.98	247.11	0.00	1,030.00	1,060.00	30.00	2.91%	1,090.00	30.00	2.83%
4271 - OP SUP-OTHER IMP	38,358.94	42,800.64	38,157.06	59,810.00	71,560.00	11,750.00	19.65%	73,400.00	1,840.00	2.57%
4272 - OP SUP-BUILDINGS	0.00	0.00	0.00	4,410.00	4,540.00	130.00	2.95%	4,670.00	130.00	2.86%
4280 - CAPITAL OUTLAY <$5,000	20,853.00	20,469.27	3,025.00	1,790.00	1,840.00	50.00	2.79%	1,890.00	50.00	2.72%
Total Category: 4200 - COMMODITIES:	**83,859.52**	**146,948.60**	**45,672.92**	**102,690.00**	**116,080.00**	**13,390.00**	**13.04%**	**119,330.00**	**3,250.00**	**2.80%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	9,135.66	1,584.00	2,733.07	5,910.00	6,080.00	170.00	2.88%	6,230.00	150.00	2.47%
4301 - ENGINEERING SVS	15,458.80	5,105.00	0.00	20,660.00	21,260.00	600.00	2.90%	21,900.00	640.00	3.01%
4302 - LEGAL SERVICE	0.00	0.00	288.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4305 - FEES FOR SERVICE	13,395.17	7,986.35	705.28	14,970.00	15,410.00	440.00	2.94%	15,860.00	450.00	2.92%
4309 - CREDIT CARD FEES	22,433.69	19,997.48	8,998.72	20,100.00	23,900.00	3,800.00	18.91%	25,800.00	1,900.00	7.95%
4310 - COMMUNICATION	202.50	187.82	78.89	200.00	210.00	10.00	5.00%	210.00	0.00	0.00%
4311 - POSTAGE	6,476.00	9,513.73	3,953.28	9,740.00	9,600.00	-140.00	-1.44%	9,800.00	200.00	2.08%
4321 - DATA PROCESSING	64,175.65	51,481.73	15,041.65	36,100.00	37,900.00	1,800.00	4.99%	39,800.00	1,900.00	5.01%
4340 - PRINTING	3,159.00	2,740.29	780.65	2,600.00	2,600.00	0.00	0.00%	2,700.00	100.00	3.85%
4350 - INSURANCE CHARGE	13,500.00	14,900.04	5,458.35	13,100.00	14,400.00	1,300.00	9.92%	15,100.00	700.00	4.86%
4360 - UTILITIES	178,392.18	191,552.96	89,910.77	200,820.00	206,300.00	5,480.00	2.73%	215,900.00	9,600.00	4.65%
4361 - NSP STREET LIGHT	71,624.77	94,212.30	0.00	92,430.00	101,200.00	8,770.00	9.49%	106,300.00	5,100.00	5.04%
4370 - MAINT-REPAIR/EQ	0.00	3,519.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4371 - MAINT-REPAIR/OTH	302,597.86	118,326.88	7,026.56	186,760.00	242,230.00	55,470.00	29.70%	242,230.00	0.00	0.00%
4372 - MAINT-REPAIR/BLD	0.00	0.00	0.00	5,130.00	5,280.00	150.00	2.92%	5,440.00	160.00	3.03%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	41,925.00	33,600.00	14,583.35	35,000.00	34,700.00	-300.00	-0.86%	36,800.00	2,100.00	6.05%
4375 - CHARGE-FLEET MNT	14,605.86	28,710.14	6,710.49	15,800.00	17,400.00	1,600.00	10.13%	18,270.00	870.00	5.00%
4380 - RENTAL/LEASE	0.00	1,207.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	845.55	416.00	208.00	1,410.00	1,450.00	40.00	2.84%	1,500.00	50.00	3.45%
4438 - PRO/MISC RESALE	194,845.00	170,624.00	32,945.00	170,500.00	170,500.00	0.00	0.00%	180,730.00	10,230.00	6.00%
4449 - OTHER CONTRACT	3,710.09	0.00	42.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**956,482.78**	**755,665.22**	**189,464.56**	**831,230.00**	**910,420.00**	**79,190.00**	**9.53%**	**944,570.00**	**34,150.00**	**3.75%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	118,846.29	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**0.00**	**118,846.29**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4720 - DEPRECIATION										
4721 - DEPRECIATION-PURCHASED	261,959.93	310,600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	**261,959.93**	**310,600.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4730 - MISCELLANEOUS										
4732 - LOSS-FIXED ASSET	13,196.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4730 - MISCELLANEOUS:	**13,196.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	53,000.00	56,000.04	24,033.35	57,680.00	132,000.00	74,320.00	128.85%	219,600.00	87,600.00	66.36%
Total Category: 4999 - TRANSFERS OUT:	**53,000.00**	**56,000.04**	**24,033.35**	**57,680.00**	**132,000.00**	**74,320.00**	**128.85%**	**219,600.00**	**87,600.00**	**66.36%**
Total Expense:	**1,521,381.10**	**1,441,331.53**	**453,952.14**	**1,193,600.00**	**1,599,500.00**	**405,900.00**	**34.01%**	**1,742,800.00**	**143,300.00**	**8.96%**
Total Fund: 630 - STREET LIGHTS:	**3,484,538.97**	**1,042,611.41**	**82,806.23**	**256,200.00**	**20,500.00**	**-235,700.00**	**-92.00%**	**7,100.00**	**-13,400.00**	**-65.37%**
Report Total:	**3,484,538.97**	**1,042,611.41**	**82,806.23**	**256,200.00**	**20,500.00**	**-235,700.00**	**-92.00%**	**7,100.00**	**-13,400.00**	**-65.37%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
630 - STREET LIGHTS		3,484,538.97	1,042,611.41	82,806.23	256,200.00	20,500.00	-235,700.00	-92.00%	7,100.00	-13,400.00	-65.37%
	Report Total:	**3,484,538.97**	**1,042,611.41**	**82,806.23**	**256,200.00**	**20,500.00**	**-235,700.00**	**-92.00%**	**7,100.00**	**-13,400.00**	**-65.37%**

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 710 - FLEET MAINTENANCE											
Revenue											
Category: 3400 - CHARGES FOR SERVICES											
Object: 3568 - FEE FOR SERVICE											
710-33-1700-3568	FEE FOR SERVICE	1,351,183.68	1,534,153.37	790,978.08	1,615,500.00	1,743,600.00	128,100.00	7.93%	1,830,820.00	87,220.00	5.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Budget Allocation 10% Increase from 2026 B		0.00	0.00	-1,743,600.00						
2028 FALL 2026	5% above the 2027 budgeted allocation		0.00	0.00	-1,830,820.00						
710-33-1710-3568	FEE FOR SERVICE	356,005.90	373,436.81	157,014.92	453,500.00	459,940.00	6,440.00	1.42%	478,370.00	18,430.00	4.01%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Unleaded $3.25/gallon & Diesel $3.44/gallor		0.00	0.00	-459,940.00						
2028 FALL 2026	4% Above 2027 Budgeted Amount		0.00	0.00	-478,370.00						
710-33-1720-3568	FEE FOR SERVICE	388,825.00	424,100.04	172,916.60	424,000.00	436,900.00	12,900.00	3.04%	462,000.00	25,100.00	5.75%
	Total Object: 3568 - FEE FOR SERVICE:	**2,096,014.58**	**2,331,690.22**	**1,120,909.60**	**2,493,000.00**	**2,640,440.00**	**147,440.00**	**5.91%**	**2,771,190.00**	**130,750.00**	**4.95%**
	Total Category: 3400 - CHARGES FOR SERVICES:	**2,096,014.58**	**2,331,690.22**	**1,120,909.60**	**2,493,000.00**	**2,640,440.00**	**147,440.00**	**5.91%**	**2,771,190.00**	**130,750.00**	**4.95%**
Category: 3812 - MISCELLANEOUS											
Object: 3813 - SALE OF GOODS											
710-33-1700-3813	SALE OF GOODS	1,023.00	0.00	95.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3813 - SALE OF GOODS:	**1,023.00**	**0.00**	**95.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3816 - REFUND & REIMBRS											
710-33-1700-3816	REFUND & REIMBRS	22,864.05	3,820.65	5,264.74	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	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 3816 - REFUND & REIMBRS:	**22,864.05**	**3,820.65**	**5,264.74**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Category: 3812 - MISCELLANEOUS:	**23,887.05**	**3,820.65**	**5,359.74**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 3999 - TRANSFERS IN											
Object: 3899 - TRANSFER IN											
710-00-9710-3899	TRANSFER IN	0.00	8,221.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3899 - TRANSFER IN:		**0.00**	**8,221.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3999 - TRANSFERS IN:		**0.00**	**8,221.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**2,119,901.63**	**2,343,731.87**	**1,126,269.34**	**2,493,000.00**	**2,640,440.00**	**147,440.00**	**5.91%**	**2,771,190.00**	**130,750.00**	**4.95%**
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
710-33-1700-4100	SALARY-FULL TIME	501,454.62	610,070.36	259,869.84	629,800.00	646,900.00	17,100.00	2.72%	670,900.00	24,000.00	3.71%
710-33-1720-4100	SALARY-FULL TIME	182,452.95	201,806.16	108,884.23	246,200.00	256,400.00	10,200.00	4.14%	265,600.00	9,200.00	3.59%
Total Object: 4100 - SALARY-FULL TIME:		**683,907.57**	**811,876.52**	**368,754.07**	**876,000.00**	**903,300.00**	**27,300.00**	**3.12%**	**936,500.00**	**33,200.00**	**3.68%**
Object: 4110 - OVERTIME F. T.											
710-33-1700-4110	OVERTIME F. T.	7,973.71	11,452.25	5,588.71	11,800.00	11,700.00	-100.00	-0.85%	12,200.00	500.00	4.27%
710-33-1720-4110	OVERTIME F. T.	6,073.93	8,047.78	1,277.51	3,100.00	3,100.00	0.00	0.00%	3,200.00	100.00	3.23%
Total Object: 4110 - OVERTIME F. T.:		**14,047.64**	**19,500.03**	**6,866.22**	**14,900.00**	**14,800.00**	**-100.00**	**-0.67%**	**15,400.00**	**600.00**	**4.05%**
Object: 4120 - SAL-P.T./TEMP											
710-33-1700-4120	SAL-P.T./TEMP	0.00	0.00	0.00	0.00	11,600.00	11,600.00	0.00%	11,600.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	Add 6 month seasonal split with facilities										
710-33-1720-4120	SAL-P.T./TEMP	0.00	0.00	0.00	0.00	11,600.00	11,600.00	0.00%	11,600.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	add 6 month seasonal split with fleet										
Total Object: 4120 - SAL-P.T./TEMP:		**0.00**	**0.00**	**0.00**	**0.00**	**23,200.00**	**23,200.00**	**0.00%**	**23,200.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
710-33-1700-4138	MN PAID LEAVE	0.00	156.93	1,369.46	2,900.00	2,900.00	0.00	0.00%	3,000.00	100.00	3.45%
710-33-1720-4138	MN PAID LEAVE	0.00	92.56	566.52	1,100.00	1,100.00	0.00	0.00%	1,200.00	100.00	9.09%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**249.49**	**1,935.98**	**4,000.00**	**4,000.00**	**0.00**	**0.00%**	**4,200.00**	**200.00**	**5.00%**
Object: 4140 - PENSIONS											
710-33-1700-4140	PENSIONS	-9,176.00	-46,473.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4140 - PENSIONS:		**-9,176.00**	**-46,473.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
710-33-1700-4141	PERA	36,842.85	45,093.10	19,898.79	48,200.00	50,100.00	1,900.00	3.94%	52,200.00	2,100.00	4.19%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
710-33-1720-4141	PERA	14,044.88	15,757.94	8,119.97	18,700.00	19,700.00	1,000.00	5.35%	20,500.00	800.00	4.06%
	Total Object: 4141 - PERA:	**50,887.73**	**60,851.04**	**28,018.76**	**66,900.00**	**69,800.00**	**2,900.00**	**4.33%**	**72,700.00**	**2,900.00**	**4.15%**
Object: 4142 - FICA											
710-33-1700-4142	FICA	34,276.81	41,804.54	18,391.55	49,000.00	51,000.00	2,000.00	4.08%	53,200.00	2,200.00	4.31%
710-33-1720-4142	FICA	12,648.14	14,544.70	7,747.38	19,000.00	20,000.00	1,000.00	5.26%	20,800.00	800.00	4.00%
	Total Object: 4142 - FICA:	**46,924.95**	**56,349.24**	**26,138.93**	**68,000.00**	**71,000.00**	**3,000.00**	**4.41%**	**74,000.00**	**3,000.00**	**4.23%**
Object: 4144 - HEALTH INSURANCE											
710-33-1700-4144	HEALTH INSURANCE	65,402.00	97,643.00	39,000.00	93,600.00	102,700.00	9,100.00	9.72%	113,100.00	10,400.00	10.13%
710-33-1720-4144	HEALTH INSURANCE	33,000.00	33,000.00	15,000.00	36,000.00	39,500.00	3,500.00	9.72%	43,500.00	4,000.00	10.13%
	Total Object: 4144 - HEALTH INSURANCE:	**98,402.00**	**130,643.00**	**54,000.00**	**129,600.00**	**142,200.00**	**12,600.00**	**9.72%**	**156,600.00**	**14,400.00**	**10.13%**
Object: 4147 - UNEMPLOYMENT											
710-33-1700-4147	UNEMPLOYMENT	0.00	5,140.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	**0.00**	**5,140.08**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4148 - WORKERS COMP											
710-33-1700-4148	WORKERS COMP	17,900.00	24,399.96	11,791.65	28,300.00	22,800.00	-5,500.00	-19.43%	29,900.00	7,100.00	31.14%
710-33-1720-4148	WORKERS COMP	9,700.00	9,399.96	4,541.65	10,900.00	8,800.00	-2,100.00	-19.27%	11,300.00	2,500.00	28.41%
	Total Object: 4148 - WORKERS COMP:	**27,600.00**	**33,799.92**	**16,333.30**	**39,200.00**	**31,600.00**	**-7,600.00**	**-19.39%**	**41,200.00**	**9,600.00**	**30.38%**
	Total Category: 4100 - PERSONAL SERVICES:	**912,593.89**	**1,071,936.32**	**502,047.26**	**1,198,600.00**	**1,259,900.00**	**61,300.00**	**5.11%**	**1,323,800.00**	**63,900.00**	**5.07%**
Category: 4200 - COMMODITIES											
Object: 4210 - OP SUPPLY-OTHER											
710-33-1700-4210	OP SUPPLY-OTHER	6,506.35	13,942.30	6,967.32	16,150.00	16,620.00	470.00	2.91%	17,120.00	500.00	3.01%
710-33-1720-4210	OP SUPPLY-OTHER	757.71	1,184.56	708.60	5,130.00	5,280.00	150.00	2.92%	5,440.00	160.00	3.03%
	Total Object: 4210 - OP SUPPLY-OTHER:	**7,264.06**	**15,126.86**	**7,675.92**	**21,280.00**	**21,900.00**	**620.00**	**2.91%**	**22,560.00**	**660.00**	**3.01%**
Object: 4211 - MOTOR FUELS											
710-33-1710-4211	MOTOR FUELS	355,608.21	373,310.92	143,604.52	433,960.00	444,690.00	10,730.00	2.47%	462,490.00	17,800.00	4.00%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	Based on $3.25/gal unleaded & $3.44/gal di	0.00	0.00	444,690.00

	Total Object: 4211 - MOTOR FUELS:	**355,608.21**	**373,310.92**	**143,604.52**	**433,960.00**	**444,690.00**	**10,730.00**	**2.47%**	**462,490.00**	**17,800.00**	**4.00%**
Object: 4212 - LUB/ADD											
710-33-1700-4212	LUB/ADD	13,270.30	12,333.00	10,901.15	18,040.00	18,570.00	530.00	2.94%	19,120.00	550.00	2.96%
	Total Object: 4212 - LUB/ADD:	**13,270.30**	**12,333.00**	**10,901.15**	**18,040.00**	**18,570.00**	**530.00**	**2.94%**	**19,120.00**	**550.00**	**2.96%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4217 - CLOTHING/UNIFORM											
710-33-1700-4217	CLOTHING/UNIFORM	3,456.96	5,965.94	1,493.19	7,150.00	8,800.00	1,650.00	23.08%	9,060.00	260.00	2.95%
Budget Notes											
Budget Code	**Description**										
2027	1750/employee x 5 employees = $8,750 $50 for Bill										
710-33-1720-4217	CLOTHING/UNIFORM	825.74	1,866.99	862.42	1,740.00	1,820.00	80.00	4.60%	1,870.00	50.00	2.75%
Budget Notes											
Budget Code	**Description**										
2027	$910/employee x 2 employees										
Total Object: 4217 - CLOTHING/UNIFORM:		**4,282.70**	**7,832.93**	**2,355.61**	**8,890.00**	**10,620.00**	**1,730.00**	**19.46%**	**10,930.00**	**310.00**	**2.92%**
Object: 4231 - SMALL TOOLS											
710-33-1700-4231	SMALL TOOLS	5,301.19	8,332.38	2,945.17	8,450.00	8,700.00	250.00	2.96%	8,960.00	260.00	2.99%
710-33-1720-4231	SMALL TOOLS	717.01	794.35	6,184.53	5,340.00	5,500.00	160.00	3.00%	5,660.00	160.00	2.91%
Total Object: 4231 - SMALL TOOLS:		**6,018.20**	**9,126.73**	**9,129.70**	**13,790.00**	**14,200.00**	**410.00**	**2.97%**	**14,620.00**	**420.00**	**2.96%**
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
710-33-1700-4270	OP SUP-VEH/EQ	320,805.21	298,145.98	141,287.18	258,960.00	269,470.00	10,510.00	4.06%	274,500.00	5,030.00	1.87%
710-33-1710-4270	OP SUP-VEH/EQ	27,919.30	3,265.22	81.43	0.00	2,500.00	2,500.00	0.00%	2,600.00	100.00	4.00%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		**348,724.51**	**301,411.20**	**141,368.61**	**258,960.00**	**271,970.00**	**13,010.00**	**5.02%**	**277,100.00**	**5,130.00**	**1.89%**
Object: 4272 - OP SUP-BUILDINGS											
710-33-1700-4272	OP SUP-BUILDINGS	0.00	0.00	24.37	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4272 - OP SUP-BUILDINGS:		**0.00**	**0.00**	**24.37**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4273 - OP SUP-VEH/EQ-STOCK											
710-33-1700-4273	OP SUP-VEH/EQ-STOCK	0.00	89,535.99	79,962.85	100,000.00	120,000.00	20,000.00	20.00%	123,600.00	3,600.00	3.00%
Budget Notes											
Budget Code	**Description**										
2027	Increase stock amount in shop and rising prices $20,000										
Total Object: 4273 - OP SUP-VEH/EQ-STOCK:		**0.00**	**89,535.99**	**79,962.85**	**100,000.00**	**120,000.00**	**20,000.00**	**20.00%**	**123,600.00**	**3,600.00**	**3.00%**
Total Category: 4200 - COMMODITIES:		**735,167.98**	**808,677.63**	**395,022.73**	**854,920.00**	**901,950.00**	**47,030.00**	**5.50%**	**930,420.00**	**28,470.00**	**3.16%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
710-33-1700-4300	PROF SERVICES	4,507.26	1,384.97	146.84	620.00	640.00	20.00	3.23%	650.00	10.00	1.56%
Total Object: 4300 - PROF SERVICES:		**4,507.26**	**1,384.97**	**146.84**	**620.00**	**640.00**	**20.00**	**3.23%**	**650.00**	**10.00**	**1.56%**
Object: 4305 - FEES FOR SERVICE											
710-33-1700-4305	FEES FOR SERVICE	2,837.02	5,541.84	680.18	2,350.00	2,420.00	70.00	2.98%	2,490.00	70.00	2.89%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
710-33-1710-4305	FEES FOR SERVICE	1,683.75	1,217.00	3,917.40	3,690.00	3,800.00	110.00	2.98%	3,900.00	100.00	2.63%
710-33-1720-4305	FEES FOR SERVICE	59.80	0.00	77.91	210.00	220.00	10.00	4.76%	220.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		**4,580.57**	**6,758.84**	**4,675.49**	**6,250.00**	**6,440.00**	**190.00**	**3.04%**	**6,610.00**	**170.00**	**2.64%**
Object: 4310 - COMMUNICATION											
710-33-1700-4310	COMMUNICATION	4,982.93	5,132.22	1,887.43	3,490.00	5,100.00	1,610.00	46.13%	5,100.00	0.00	0.00%
Budget Notes											
Budget Code	**Description**										
2027	Data cards and radio usage $1,320										
2027	Phone allowance - $540/employee x 7 employees = $3,780										
710-33-1720-4310	COMMUNICATION	1,098.14	1,461.43	632.98	1,690.00	1,500.00	-190.00	-11.24%	1,500.00	0.00	0.00%
Total Object: 4310 - COMMUNICATION:		**6,081.07**	**6,593.65**	**2,520.41**	**5,180.00**	**6,600.00**	**1,420.00**	**27.41%**	**6,600.00**	**0.00**	**0.00%**
Object: 4311 - POSTAGE											
710-33-1700-4311	POSTAGE	97.46	57.85	15.45	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-4311	POSTAGE	0.00	6.75	0.00	3,700.00	3,810.00	110.00	2.97%	3,920.00	110.00	2.89%
Total Object: 4311 - POSTAGE:		**97.46**	**64.60**	**15.45**	**3,700.00**	**3,810.00**	**110.00**	**2.97%**	**3,920.00**	**110.00**	**2.89%**
Object: 4321 - DATA PROCESSING											
710-33-1700-4321	DATA PROCESSING	65,000.00	62,595.00	26,875.00	64,500.00	67,800.00	3,300.00	5.12%	71,200.00	3,400.00	5.01%
710-33-1720-4321	DATA PROCESSING	3,500.00	3,605.04	1,333.35	3,200.00	3,300.00	100.00	3.13%	3,500.00	200.00	6.06%
Total Object: 4321 - DATA PROCESSING:		**68,500.00**	**66,200.04**	**28,208.35**	**67,700.00**	**71,100.00**	**3,400.00**	**5.02%**	**74,700.00**	**3,600.00**	**5.06%**
Object: 4350 - INSURANCE CHARGE											
710-33-1700-4350	INSURANCE CHARGE	2,400.00	2,600.04	1,041.65	2,500.00	2,200.00	-300.00	-12.00%	2,300.00	100.00	4.55%
Total Object: 4350 - INSURANCE CHARGE:		**2,400.00**	**2,600.04**	**1,041.65**	**2,500.00**	**2,200.00**	**-300.00**	**-12.00%**	**2,300.00**	**100.00**	**4.55%**
Object: 4370 - MAINT-REPAIR/EQ											
710-33-1700-4370	MAINT-REPAIR/EQ	381,086.50	289,459.57	162,157.07	246,000.00	253,200.00	7,200.00	2.93%	260,760.00	7,560.00	2.99%
710-33-1710-4370	MAINT-REPAIR/EQ	0.00	512.99	937.00	9,500.00	9,780.00	280.00	2.95%	10,070.00	290.00	2.97%
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%
Total Object: 4370 - MAINT-REPAIR/EQ:		**381,086.50**	**289,972.56**	**163,094.07**	**255,500.00**	**262,980.00**	**7,480.00**	**2.93%**	**270,830.00**	**7,850.00**	**2.99%**
Object: 4371 - MAINT-REPAIR/OTH											
710-33-1700-4371	MAINT-REPAIR/OTH	500.00	597.17	167.80	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
Total Object: 4371 - MAINT-REPAIR/OTH:		**500.00**	**597.17**	**167.80**	**640.00**	**660.00**	**20.00**	**3.13%**	**680.00**	**20.00**	**3.03%**
Object: 4372 - MAINT-REPAIR/BLD											
710-33-1700-4372	MAINT-REPAIR/BLD	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
710-33-1720-4372	MAINT-REPAIR/BLD	0.00	0.00	399.24	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4372 - MAINT-REPAIR/BLD:		**0.00**	**1,600.00**	**399.24**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4380 - RENTAL/LEASE											
710-33-1700-4380	RENTAL/LEASE	0.00	900.00	750.00	0.00	1,800.00	1,800.00	0.00%	1,800.00	0.00	0.00%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Trailer Rental		12.00	150.00	1,800.00						
2028 FALL 2026	Trailer Rental		12.00	150.00	1,800.00						
710-33-1720-4380	RENTAL/LEASE	0.00	0.00	0.00	1,740.00	1,790.00	50.00	2.87%	1,840.00	50.00	2.79%
Total Object: 4380 - RENTAL/LEASE:		**0.00**	**900.00**	**750.00**	**1,740.00**	**3,590.00**	**1,850.00**	**106.32%**	**3,640.00**	**50.00**	**1.39%**
Object: 4401 - DUES & SUBS											
710-33-1700-4401	DUES & SUBS	10,807.01	11,197.77	1,652.01	4,200.00	11,500.00	7,300.00	173.81%	11,660.00	160.00	1.39%
Budget Notes											
Budget Code	**Description**										
2027	Increase to match spending										
710-33-1720-4401	DUES & SUBS	780.00	525.00	525.00	0.00	530.00	530.00	0.00%	530.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		**11,587.01**	**11,722.77**	**2,177.01**	**4,200.00**	**12,030.00**	**7,830.00**	**186.43%**	**12,190.00**	**160.00**	**1.33%**
Object: 4403 - TRAVEL/TRAIN/CON											
710-33-1700-4403	TRAVEL/TRAIN/CON	5,147.46	4,643.85	1,553.00	11,000.00	4,340.00	-6,660.00	-60.55%	4,450.00	110.00	2.53%
Budget Notes											
Budget Code	**Description**										
2027	Decrease to match spending										
710-33-1720-4403	TRAVEL/TRAIN/CON	4,371.97	1,112.00	1,003.45	6,330.00	4,000.00	-2,330.00	-36.81%	4,200.00	200.00	5.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**9,519.43**	**5,755.85**	**2,556.45**	**17,330.00**	**8,340.00**	**-8,990.00**	**-51.88%**	**8,650.00**	**310.00**	**3.72%**
Object: 4405 - CLEAN/WASTE REMV											
710-33-1700-4405	CLEAN/WASTE REMV	4,887.90	1,863.94	873.20	5,950.00	6,120.00	170.00	2.86%	6,310.00	190.00	3.10%
Total Object: 4405 - CLEAN/WASTE REMV:		**4,887.90**	**1,863.94**	**873.20**	**5,950.00**	**6,120.00**	**170.00**	**2.86%**	**6,310.00**	**190.00**	**3.10%**
Object: 4445 - SALES TAX											
710-33-1710-4445	SALES TAX	5,092.62	7,381.62	2,972.15	6,970.00	7,180.00	210.00	3.01%	7,390.00	210.00	2.92%
Total Object: 4445 - SALES TAX:		**5,092.62**	**7,381.62**	**2,972.15**	**6,970.00**	**7,180.00**	**210.00**	**3.01%**	**7,390.00**	**210.00**	**2.92%**
Object: 4449 - OTHER CONTRACT											
710-33-1700-4449	OTHER CONTRACT	121.50	0.00	127.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**121.50**	**0.00**	**127.50**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**498,961.32**	**403,396.05**	**209,725.61**	**378,280.00**	**391,690.00**	**13,410.00**	**3.54%**	**404,470.00**	**12,780.00**	**3.26%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
710-33-1700-4530	MACH & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	30,000.00	30,000.00	0.00%

Budget Notes

Budget Code	Description
2027	Add mobile welding emitter - 10,000
2027	Removed BAs for Tire Machines @ $35,000 and Welding Emitter @ $10,000. Purchasing in 2026
2027	Replace tire changing and tire balancer 35,000 total
2028 FALL 2026	Replace the Iron worker machine from the 1980's - $30,000

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	BA - Mobile Welding Emitter	1.00	10,000.00	10,000.00
2027	BA - Tire Changing & Balancing Machines	1.00	35,000.00	35,000.00
2027	Remove BA - Tire Changing & Balancing Mac	1.00	-35,000.00	-35,000.00
2027	Remove BA - Tire Changing & Balancing Mac	1.00	-10,000.00	-10,000.00

Total Object: 4530 - MACH & EQUIPMENT:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**30,000.00**	**30,000.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**30,000.00**	**30,000.00**	**0.00%**
Category: 4720 - DEPRECIATION										
Object: 4721 - DEPRECIATION-PURCHASED										
710-33-9710-4721	DEPRECIATION-PURCHASED	38,198.08	35,363.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4721 - DEPRECIATION-PURCHASED:		**38,198.08**	**35,363.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4720 - DEPRECIATION:		**38,198.08**	**35,363.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Expense:		**2,184,921.27**	**2,319,373.02**	**1,106,795.60**	**2,431,800.00**	**2,553,540.00**	**121,740.00**	**5.01%**	**2,688,690.00**	**135,150.00**	**5.29%**
Total Fund: 710 - FLEET MAINTENANCE:		**-65,019.64**	**24,358.85**	**19,473.74**	**61,200.00**	**86,900.00**	**25,700.00**	**41.99%**	**82,500.00**	**-4,400.00**	**-5.06%**
Report Total:		**-65,019.64**	**24,358.85**	**19,473.74**	**61,200.00**	**86,900.00**	**25,700.00**	**41.99%**	**82,500.00**	**-4,400.00**	**-5.06%**

Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 710 - FLEET MAINTENANCE										
Revenue										
Category: 3400 - CHARGES FOR SERVICES										
3568 - FEE FOR SERVICE	2,096,014.58	2,331,690.22	1,120,909.60	2,493,000.00	2,640,440.00	147,440.00	5.91%	2,771,190.00	130,750.00	4.95%
Total Category: 3400 - CHARGES FOR SERVICES:	**2,096,014.58**	**2,331,690.22**	**1,120,909.60**	**2,493,000.00**	**2,640,440.00**	**147,440.00**	**5.91%**	**2,771,190.00**	**130,750.00**	**4.95%**
Category: 3812 - MISCELLANEOUS										
3813 - SALE OF GOODS	1,023.00	0.00	95.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	22,864.05	3,820.65	5,264.74	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	**23,887.05**	**3,820.65**	**5,359.74**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3999 - TRANSFERS IN										
3899 - TRANSFER IN	0.00	8,221.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3999 - TRANSFERS IN:	**0.00**	**8,221.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**2,119,901.63**	**2,343,731.87**	**1,126,269.34**	**2,493,000.00**	**2,640,440.00**	**147,440.00**	**5.91%**	**2,771,190.00**	**130,750.00**	**4.95%**
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	683,907.57	811,876.52	368,754.07	876,000.00	903,300.00	27,300.00	3.12%	936,500.00	33,200.00	3.68%
4110 - OVERTIME F. T.	14,047.64	19,500.03	6,866.22	14,900.00	14,800.00	-100.00	-0.67%	15,400.00	600.00	4.05%
4120 - SAL-P.T./TEMP	0.00	0.00	0.00	0.00	23,200.00	23,200.00	0.00%	23,200.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	249.49	1,935.98	4,000.00	4,000.00	0.00	0.00%	4,200.00	200.00	5.00%
4140 - PENSIONS	-9,176.00	-46,473.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4141 - PERA	50,887.73	60,851.04	28,018.76	66,900.00	69,800.00	2,900.00	4.33%	72,700.00	2,900.00	4.15%
4142 - FICA	46,924.95	56,349.24	26,138.93	68,000.00	71,000.00	3,000.00	4.41%	74,000.00	3,000.00	4.23%
4144 - HEALTH INSURANCE	98,402.00	130,643.00	54,000.00	129,600.00	142,200.00	12,600.00	9.72%	156,600.00	14,400.00	10.13%
4147 - UNEMPLOYMENT	0.00	5,140.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	27,600.00	33,799.92	16,333.30	39,200.00	31,600.00	-7,600.00	-19.39%	41,200.00	9,600.00	30.38%
Total Category: 4100 - PERSONAL SERVICES:	**912,593.89**	**1,071,936.32**	**502,047.26**	**1,198,600.00**	**1,259,900.00**	**61,300.00**	**5.11%**	**1,323,800.00**	**63,900.00**	**5.07%**
Category: 4200 - COMMODITIES										
4210 - OP SUPPLY-OTHER	7,264.06	15,126.86	7,675.92	21,280.00	21,900.00	620.00	2.91%	22,560.00	660.00	3.01%
4211 - MOTOR FUELS	355,608.21	373,310.92	143,604.52	433,960.00	444,690.00	10,730.00	2.47%	462,490.00	17,800.00	4.00%
4212 - LUB/ADD	13,270.30	12,333.00	10,901.15	18,040.00	18,570.00	530.00	2.94%	19,120.00	550.00	2.96%
4217 - CLOTHING/UNIFORM	4,282.70	7,832.93	2,355.61	8,890.00	10,620.00	1,730.00	19.46%	10,930.00	310.00	2.92%
4231 - SMALL TOOLS	6,018.20	9,126.73	9,129.70	13,790.00	14,200.00	410.00	2.97%	14,620.00	420.00	2.96%
4270 - OP SUP-VEH/EQ-NON- STOCK	348,724.51	301,411.20	141,368.61	258,960.00	271,970.00	13,010.00	5.02%	277,100.00	5,130.00	1.89%
4272 - OP SUP-BUILDINGS	0.00	0.00	24.37	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4273 - OP SUP-VEH/EQ-STOCK	0.00	89,535.99	79,962.85	100,000.00	120,000.00	20,000.00	20.00%	123,600.00	3,600.00	3.00%
Total Category: 4200 - COMMODITIES:	**735,167.98**	**808,677.63**	**395,022.73**	**854,920.00**	**901,950.00**	**47,030.00**	**5.50%**	**930,420.00**	**28,470.00**	**3.16%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	4,507.26	1,384.97	146.84	620.00	640.00	20.00	3.23%	650.00	10.00	1.56%
4305 - FEES FOR SERVICE	4,580.57	6,758.84	4,675.49	6,250.00	6,440.00	190.00	3.04%	6,610.00	170.00	2.64%
4310 - COMMUNICATION	6,081.07	6,593.65	2,520.41	5,180.00	6,600.00	1,420.00	27.41%	6,600.00	0.00	0.00%
4311 - POSTAGE	97.46	64.60	15.45	3,700.00	3,810.00	110.00	2.97%	3,920.00	110.00	2.89%
4321 - DATA PROCESSING	68,500.00	66,200.04	28,208.35	67,700.00	71,100.00	3,400.00	5.02%	74,700.00	3,600.00	5.06%
4350 - INSURANCE CHARGE	2,400.00	2,600.04	1,041.65	2,500.00	2,200.00	-300.00	-12.00%	2,300.00	100.00	4.55%
4370 - MAINT-REPAIR/EQ	381,086.50	289,972.56	163,094.07	255,500.00	262,980.00	7,480.00	2.93%	270,830.00	7,850.00	2.99%
4371 - MAINT-REPAIR/OTH	500.00	597.17	167.80	640.00	660.00	20.00	3.13%	680.00	20.00	3.03%
4372 - MAINT-REPAIR/BLD	0.00	1,600.00	399.24	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4380 - RENTAL/LEASE	0.00	900.00	750.00	1,740.00	3,590.00	1,850.00	106.32%	3,640.00	50.00	1.39%
4401 - DUES & SUBS	11,587.01	11,722.77	2,177.01	4,200.00	12,030.00	7,830.00	186.43%	12,190.00	160.00	1.33%
4403 - TRAVEL/TRAIN/CON	9,519.43	5,755.85	2,556.45	17,330.00	8,340.00	-8,990.00	-51.88%	8,650.00	310.00	3.72%
4405 - CLEAN/WASTE REMV	4,887.90	1,863.94	873.20	5,950.00	6,120.00	170.00	2.86%	6,310.00	190.00	3.10%
4445 - SALES TAX	5,092.62	7,381.62	2,972.15	6,970.00	7,180.00	210.00	3.01%	7,390.00	210.00	2.92%
4449 - OTHER CONTRACT	121.50	0.00	127.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**498,961.32**	**403,396.05**	**209,725.61**	**378,280.00**	**391,690.00**	**13,410.00**	**3.54%**	**404,470.00**	**12,780.00**	**3.26%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	30,000.00	30,000.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**30,000.00**	**30,000.00**	**0.00%**
Category: 4720 - DEPRECIATION										
4721 - DEPRECIATION-PURCHASED	38,198.08	35,363.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4720 - DEPRECIATION:	**38,198.08**	**35,363.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Expense:	**2,184,921.27**	**2,319,373.02**	**1,106,795.60**	**2,431,800.00**	**2,553,540.00**	**121,740.00**	**5.01%**	**2,688,690.00**	**135,150.00**	**5.29%**
Total Fund: 710 - FLEET MAINTENANCE:	**-65,019.64**	**24,358.85**	**19,473.74**	**61,200.00**	**86,900.00**	**25,700.00**	**41.99%**	**82,500.00**	**-4,400.00**	**-5.06%**
Report Total:	**-65,019.64**	**24,358.85**	**19,473.74**	**61,200.00**	**86,900.00**	**25,700.00**	**41.99%**	**82,500.00**	**-4,400.00**	**-5.06%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
710 - FLEET MAINTENANCE		-65,019.64	24,358.85	19,473.74	61,200.00	86,900.00	25,700.00	41.99%	82,500.00	-4,400.00	-5.06%
	Report Total:	**-65,019.64**	**24,358.85**	**19,473.74**	**61,200.00**	**86,900.00**	**25,700.00**	**41.99%**	**82,500.00**	**-4,400.00**	**-5.06%**

Cottage Grove
Where Pride and Prosperity Meet

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

From: Zac Dockter, Parks and Recreation Director
Jim Fohrman, Parks Superintendent

Date: June 17, 2026

Subject: Park Maintenance Staffing Status

Introduction
Over the past five years, park maintenance has been strategizing on the best approach to manage a rapidly growing park, trail and open space system. Several strategies have been implemented already to assure service level expectations are met for the community. This memo serves as a status report for managing this on-going challenge.

Background
To address the challenge of maintaining a growing park system, Council authorized three actions in recent years:

1. 2022 – Addition of 1.0 full-time park maintenance staff
2. 2024 – Conversion of 0.5 full-time park maintenance staff to 1.0 full-time staff
3. 2026 – Addition of 1.5 seasonal park maintenance staff (3 employees at 0.5 time)

Currently this model is working well. The job market is providing a good and qualified seasonal candidate pool and management has been pleased with the ability to meet service needs. Unless the job market deteriorates, this model remains the most practical and cost-effective approach. The majority of park care needs occur over 8 months. The 6-8 months of the growing season are where laborers are most needed in quantity to care for turf, athletic facilities, buildings and more. Converting multiple seasonal positions to one full-time status position does not recover the loss of labor hours needed in the field.

Presently, the Parks division has adequate staff with the proper tools and equipment to meet community service expectations. The following factors in the future will most likely create further analysis and decision-making points:

1. Growth – Additions such as Mississippi Dunes Park, Hamlet Park, Oltman Park and East Ravine Park Development.
2. Job Market – Reduction in quality seasonal applicants reduces the ability to maintain this model.
3. Customer Demands – As facilities such as Kingston Park building, Oltman Park, Mississippi Dunes Park and the future East Ravine Community Park develop, customer demands will grow and require more care; particularly on evenings and weekends.
4. Winter Maintenance Needs – As plowing, forestry and miscellaneous winter recreation/safety needs grow in the community, justification of adding a full-time staff should be considered.
5. Equipment – A properly maintained and technologically relevant equipment fleet is essential to this model of efficiency. Laborers are only as effective as the equipment they operate.

Staff Recommendation
Maintain the current park maintenance staffing model for 2027.

City of Cottage Grove Parks & Recreation Department

Recreation Division Playbook | 2026-2028

Our Playbook is like a sports team's playbook, where you will find various strategies, upcoming plays (programs, ideas, projects), guide to players on the field and a current game analysis.

Team's Mission: To create and promote policies, programs and places that enable active living to improve the health, wellbeing, education, and vitality of our community.

The Recreation Division provides recreational spaces, activities, events, camps and clinics that make Cottage Grove a great place to live, work and play. Recreation strives to create activities that are done for enjoyment, education and provide a memorable experience for participants.

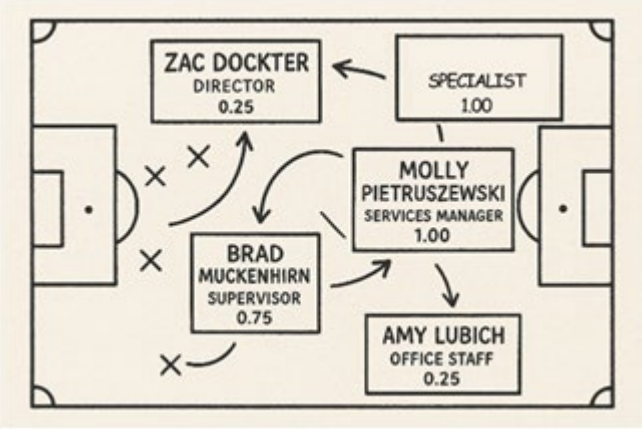
2026 Roster:

Our division is small but mighty; we are the equivalent of 3.25 full-time staff serving a community of 45,000. We are passionate about recreation and dedicated to the community, our careers and each other.

Staff:

- Parks and Recreation Director = .25FTE Recreation, .25FTE Ice Arena, .25FTE Parks, .25FTE River Oaks Golf
- Recreation Services Manager = 1FTE Recreation
- Recreation and Ice Arena Supervisor = .75FTE Recreation, .25FTE Ice Arena
- Recreation Specialist = 1FTE Recreation
- Part Time Office Staff = .25FTE Recreation, .25FTE Ice Arena

Of the seven staff that currently operate out of the Ice Arena (3.5 staff) and Recreation (3.5 staff) offices, we are unique in that we are almost 85% cross-trained amongst all positions; breaking down any barriers that would prevent customers' needs not being met seven days a week, most days 15 hours a day.



Seasonal Staff:

The key to our success is our amazing seasonal staff. We pride ourselves on high seasonal staff retention year after year, building lifelong relationships. Recreation is unique in that our goal is not only providing services but always supporting staff beyond Cottage Grove Recreation too; we want to be sure we are offering learning opportunities for future career explorations. Summer Supervised Playground Staff are equally prioritized to those that register in terms of care, attention, learning and growth.

Each summer we employ up to 35 staff, who carry the load during our season of highest programming; we then retain about 30% of staff to work non-school day programs throughout the rest of the year.

During the winter season, we hire 10-12 staff to supervise eight warming house sites that are open to host park users. More importantly, they are representatives of the city to users outside of normal business hours on the evenings and weekends. We rely on them to establish a presence and report any concerns immediately to full-time staff.

Our expectations, level of commitment, duties required, and level of leadership skills are high. One staff person can make long lasting positive OR negative impacts on the division and community. Our established rate of pay secures high quality candidates and keeps them coming back. Families trust their children are safe and secure with our staff and it is a level of trust that must be earned with each new customer.

Volunteers:

Each summer we take on the role of training and mentoring 25 youth volunteers to provide support during Supervised Playgrounds, Adventure Camp and Safety Camp. When these volunteers feel the power of the lanyard badge and the rite of passage to be a leader it is an epic revelation. Almost 90% of our volunteers each summer are past participants that have grown up with us. Our Rec Works volunteers contribute to our success each day during the summer.

Expanding the Staff Roster:

What triggers the need for additional staff? Is it when new space is available? Are new trends gaining momentum? Current programs fill within minutes? Service expectations are not being met? Current work loads are too much?

There is no perfect equation that answers how many staff equals success. After reviewing indicators including consistent overtime, program waitlists, seasonal load spikes, new programs ideas in the queue, similar offerings in the community and other city benchmarks – we feel that recreation can succeed with the current permanent staffing models through 2027.

As the city begins to develop and build out Mississippi Dunes Park and the remodel of Kingston Park and Hamlet Park beyond 2028; we will consider adding staff to fill those services gaps and expand the community benefits we provide.

Premier Partners:

Working with premier partners in a recreation department strengthens the quality and reach of programs. These partnerships allow the department to offer enhanced services, share resources, and bring in specialized expertise that benefit residents. Strong communication and shared goals help ensure that each partnership remains impactful, sustainable, and community focused.

Internal

We work with other divisions in our department and other departments in the city. At any given time during the year, we are working with other city employees to make positive impacts within the community. Events and programs such as Safety Camp, Hometown Holiday, training our seasonal staff in CPR, helping build something in the woodshop – we are always working together utilizing each other's strengths.

External

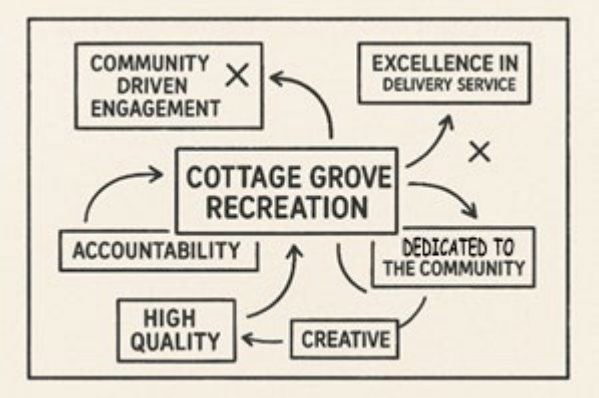
Organizations, groups, and non-profits that we feel are aligned with our mission to improve our community are considered Premier Partners. By partnering, we coordinate logistics together and then collaborate on marketing to ensure these beneficial programs are highlighted to the community. These partnerships include, but are not limited to:

- ParkRun at Hamlet
- Cottage Grove Athletic Association
- East Ridge Athletic Association
- Bike Park Volunteers
- Wag Farm Dog Park
- Highway 61 Hockey Academy
- Community Garden
- Pickleball Advisory Board
- Special Olympics MN

Special Teams Unit

Recreation shares a workspace with Ice Arena staff located in the ice arena on the Park High School Campus.

The seven of us are a Special Teams Unit on and off the field. We have made the work productivity, level of customer service, project and program collaborations and personal development very successful year after year. Both divisions rely on and thrive off each other!



The Zone

Top of our job descriptions, things we wish upon during meetings, creativeness with no boundaries – that is when we are in The Zone! Anytime we can serve people with facility rentals, meet them at programs, or offer community events for their family – we are in The Zone.

A huge asset to Cottage Grove is the large list of Premier Partners (previously listed) that we have, along with the multiple businesses that offer services. Our goal is to consistently evaluate new trends and techniques and then fill service area gaps. We do our best to not compete and duplicate services unless there is a need. We succeed the most with finding a niche and filling that in.

Our Top 6 Signature Events

Each of these opportunities create feelings of community, creating core memories, and the desire to particpate in more opportunities. These programs are high performing, highly attended, and receive high customer satisfaction and high LOVE from our team.





Community Events with No Fees

Community events with no fees ensure that everyone—regardless of income—can participate, connect, and feel included. They strengthen community pride and engagement by removing barriers and creating shared experiences.

- Adopt a Park
- Arbor Day
- Fire and Ice Outdoor Event
- Holiday Train
- Hometown Holiday
- Medallion Hunt: Spring Break
- Movies with Mo
- Paddle Boat at Highlands
- ParkRun
- Public Works/Parks Open House
- Pumpkin Chuck
- Red Cross Blood Drive
- Summer Free Fab Fridays
- Teen Pickleball Nights
- Warming Houses



Programs and Special Events

Recreation Programs and Special Events are the bulk of our interaction with the community. These events are vital because they promote physical health, enhance social and mental well-being, foster community connections, and build an engaged community.

- Adventure Camp
- Archery Lessons
- Bounce House Bonanza
- Egg Hunt
- Fish Camp
- Highway 61 Hockey Camp
- Ice Skating Lessons
- Ice Skating Show
- Mud Run
- Non School Day Events
- Parent's Night Out
- Pickleball Club
- Pickleball Leagues
- Pickleball Lesson Youth & Adult
- Pickleball Tournaments
- Puzzle Competition
- Rec Works – Youth Volunteers
- Safety Camp
- Softball Tournaments
- Spooktacular Skating Event
- St. Patrick's Day Skate and Paint
- Strawberry Fest 1Mile and 5K
- Tennis Lessons
- Zombie Run

Rental Services:

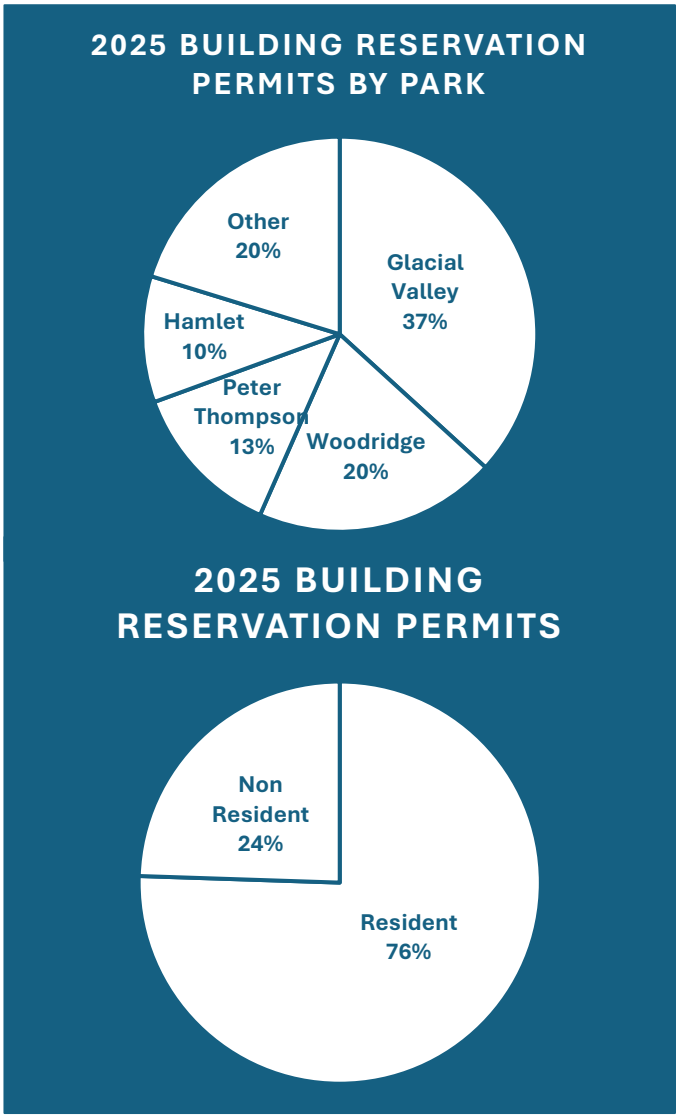
Rental services offer significant recreational, economic and environmental benefits to a community. By enabling residents to share resources, equipment, or spaces, they reduce the need for individual purchases and create opportunities for friends and family to socialize in our park space. Example services include:

- PaddleShare Kayaks
- Snowshoes
- Ballfields/Courts
- Buildings
- Shelters
- Event Services
- Community Garden Plots

Park building rental reservations continue to increase each year. To manage the growth, we have transitioned to offering online reservation options. Customers can now independently make a reservation online; we then approve or deny that request based on availability and logistical needs. If approved, the customer then has 48 hours to make payment and finalize the permit.

For the second year in a row, Glacial Valley continues to be our most reserved park building. Looking ahead into 2027, this trend will continue as several months are already booked entirely for weekend rentals.

Our park shelter and building reservations are a tiered pricing structure, with residents paying a lower fee than non-residents. This policy reflects that residents' property taxes contribute to the construction and maintenance of the facility, prioritizing their access and offering them a subsidized rate.

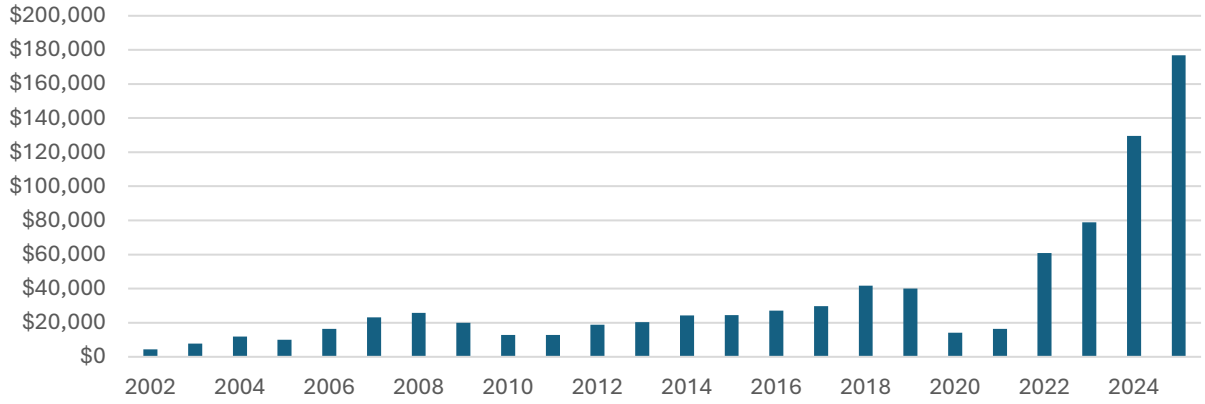


Facility Rental Financial Impact

Facility rentals include buildings, pavilions, fields, courts and event permits. The increase in permits has been a large shift in revenue over the past decade and is worth highlighting. The modernization of our facilities, the addition of Glacial Valley Park and renewed appreciation by the community for outdoor events have all spurred significant growth in this area.

Although youth athletic tournaments have stabilized in quantity in recent years, they remain a popular use of athletic facilities and generate significant revenue for both the host and City. Special events (festivals, cultural and other family gatherings) seem to be trending up and showcases the adaptability of our facilities and services.

Facility Rental Revenue Chart



Facility rentals are a challenging service to provide to the community in that each successful rental requires 3 to 6 touch points with the customer. This includes verifying availability, verifying appropriate use of space, administering payment and permitting and then coordinating access, setup and post event needs.

The recent growth sparks consideration for additional administration staff to handle permit processing. This could include part-time seasonal additions to fill in service gaps during times and seasons when permits are most realized. Shifting to an online reservation system in 2025 has helped to defray a small portion of the staff time required for each permit. However, staff have also found that a successful permit from start to finish needs those customer touch points to ensure high quality experience with Cottage Grove Parks and Recreation.

Recreation Services Gap Analysis

Recreation services gap analysis is a critical process for identifying and addressing the needs and preferences of the community we serve. It involves reviewing services, amenities and facilities that help to determine availability to meet resident recreational needs. This analysis helps in planning and budgeting for future development while also meeting residents' recreational needs in the present.

Recreation is often categorized into varying benefits and experiences. The most common categories include:

- Active Recreation
- Cultural Recreation
- Indoor Recreation
- Outdoor Recreation
- Passive Recreation
- Social Recreation

These categories reflect the diverse ways people engage in recreation, each contributing to Cottage Grove Parks and Recreation mission to promote policies, programs and places that enable active living for healthier and happier lifestyles. Any individual program or service may meet one or more of the category definitions.

The Parks and Recreation Department is well suited to meet community needs for outdoor, active, passive and social recreation. The facilities and services provided offer a wide array of opportunities to fulfill these needs. However, indoor recreation and cultural recreation are more challenging due to available facilities to meet the demand. These categories are heavily reliant upon provision of services by other providers.

The following list of generalized recreational services provides a glimpse into how the community is meeting most frequent recreation needs.

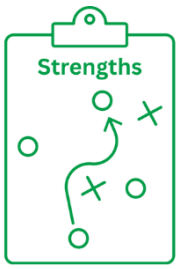
This gap analysis includes review of city services (City of CG), Independent School District 833/Community Education (ISD 833), Cottage Grove Athletic Association/East Ridge Athletic Association (CGAA/ERAA) and other private opportunities (Other).

Service	Primary Provider(s)
Archery	City of CG, Other
Arts and Crafts	City of CG, ISD833, Other
Athletic Facilities Indoor	City of CG, ISD833
Athletic Facilities Outdoor	City of CG, ISD833, Other
Athletics Preschool Recreational	ISD833, Other
Athletics Youth Competitive	City of CG, ISD833, CGAA/ERAA, Other
Athletics Youth Recreational	City of CG, ISD833, CGAA/ERAA, Other
Birding	ISD833, Other
Camping Grounds	Unassigned
Community Center	Unassigned
Cultural Center	Unassigned
Family Programming	City of CG, ISD833, Other
Field Trips Adult	ISD833
Fishing Access	City of CG, Other
Fishing Programs	City of CG, ISD833, Other
Food Courses	ISD833, Other
Gardening	City of CG, Other
Gym Memberships	Private
Ice Skating Lessons	City of CG
Mountain Biking Trails	Unassigned
Music Education	ISD833, Other
Music Entertainment	ISD833, Other
Naturalist Programming	ISD833, Other
No School Day Programming	City of CG, ISD833, Other
Paddling Sports	City of CG, Other

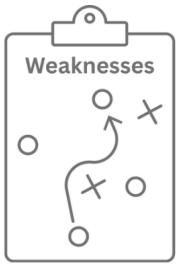
Parks, Trails and Open Space	City of CG, ISD833
Photography	City of CG, ISD833, Other
Physical Art	Community Education
Playgrounds Indoor	Unassigned
Playgrounds Outdoor	City of CG, ISD833, Other
Racket Sports	City of CG, ISD833
Running	City of CG, ISD833, Other
Senior Programming	ISD833
Skiing (Cross Country/Downhill)	City of CG, ISD833, Other
Special Events	ALL
Swimming Lessons	ISD833
Swimming Pool Indoor	ISD833
Swimming Pool Outdoor	Unassigned
Youth Summer Day Camps	City of CG, ISD833, Other

Current Game Analysis

This insight supports strategic planning, allowing the department to enhance community offerings and navigate challenges more effectively.



- Large existing park system infrastructure
- Dedicated core staff with low turnover
- Established base of popular programs and events
- Support from City of Cottage Grove and Premier Partners
- Growing community with diverse interests



- Potential aging and outdated infrastructure
- Reliance on seasonal programming
- Reaching new diverse age and ethnic groups
- Limited large indoor space usage for programs and events



- Growing and changing demographics in Cottage Grove
- Demand for family-oriented activities and events
- Growing interest in health and wellness programs
- Increased demand for trending activities
- Continued technology integration online



- Competition from private recreation providers
- Economic downturn impacting participation rates
- Rising operational costs
- Weather impacts on outdoor programming and events
- Duplication of services within the community

Marketing

Effective Recreation marketing should not only inform—but inspire participation, build community pride, and create lasting connections. Marketing for community services, promotions, and special events, relies on multiple resources that combine traditional outreach and unique creative ideas to engage the target audience. We also use social media and direct email to create excitement and share updates alongside physical posters and flyers for broader visibility.

Strategic Goals

- Increase and/or maintain program registrations and event attendance
- Maximize use of parks, facilities, and rentals
- Expand reach to new and underrepresented audiences
- Strengthen community identity and connection
- Improve marketing effectiveness by utilizing multiple marketing methods

Primary marketing streams	**Unique alternatives**
Flyers	Post cards to Skate School Name Tags
Cottage Grove Reports	Arena Lobby TV's
Direct email to past participants	Sponsored Ad's on social media
Listserv email to full data base	Window Clings on Buildings
Social Media Post/Event	Chalk on site of events
Posters in Arena	Buttons
80th Street Sign	Postcards
Request other City socials to share	Request athletic associations to share
Past event tickets sales	

Target Audiences

- Primary Segments
    - Families with children
    - Teens and young adults
    - Adults (25–55)
    - Facility renters
- Priority Focus Areas
    - Convert non-users into participants
    - Increase repeat engagement from current users
- Content Mix
    - 40% promotional
    - 30% engagement
    - 20% educational
    - 10% a mix of the above, or other
- Measurement & Success Metrics
    - Engagement
        - Social media interactions
        - Email open and click rates
    - Conversion
        - Program registrations
        - Event attendance
        - Facility reservations
    - Awareness
        - Reach and impressions
        - Website traffic

New streams or techniques to evaluate and educate



1. Influencer videos shared on social media

   i.e.: *as parks, programs or amenities need to be highlighted, finding content creators to get those details out to new user groups*

2. Focus on calls to action

   i.e.: *a clear, compelling message and strong calls-to-action are essential to drive attendance and build anticipation within the community; calls to action include statements such as… get outside, register, or join us.*

3. Applicable data collection

   i.e.: *if 30% of our rentals at GVP are used for a baby shower, marketing can better target this audience. Using information that we have must continue to create more opportunities.*

4. Instagram

   i.e.: Parks and Recreation need to establish a presence on Instagram as generational usage increases versus Facebook

5. Highlight free activities

   i.e.: Focus on the largest section of programs, activities, amenities that are free and easy to access for all residents. Create themed marketing campaigns, such as "Free Fridays", where every Friday a different free item is highlighted to shine a spotlight on these opportunities.

Financial Projections

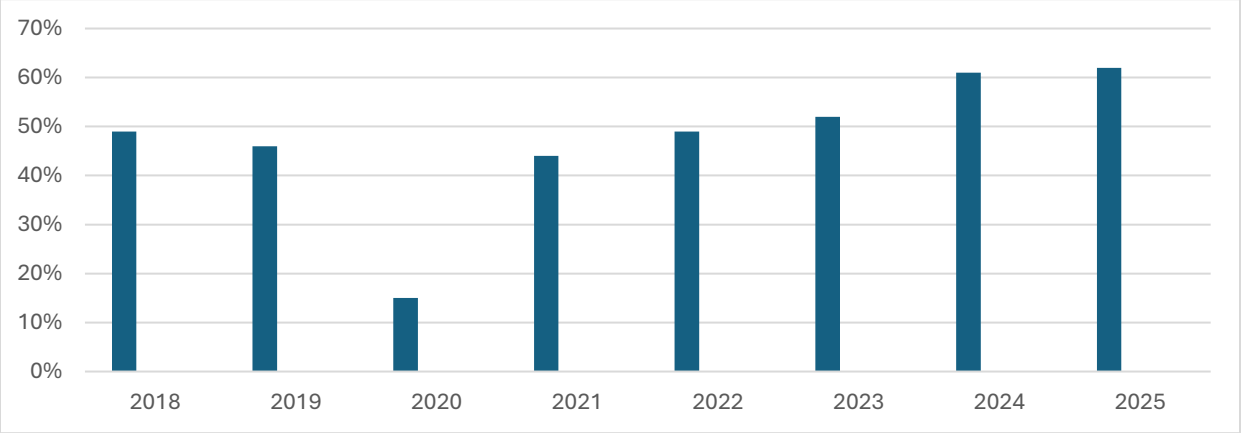
The recreation division is guided by a commitment to fiscal responsibility, long-term sustainability and stability. At the core of our financial goals is balancing community accessibility with operational efficiency. Our primary benchmark is a 50% cost recovery target, ensuring that at least half of our total operating expenses are offset by generated revenue. This approach allows the department to maintain high-quality programming while remaining a responsible steward of public tax dollars.

We dedicate 85% of our budget to Personnel, reflecting our belief that the quality of recreation services is directly tied to the expertise and engagement of our staff: full-time, part-time and seasonal. The remaining funds are strategically divided between Contractual Services (14%) and Commodities (1%); a lean distribution that ensures our team has the necessary infrastructure and supplies to deliver excellence without unnecessary overhead.

The department has a proven track record of adhering to our financial goals demonstrating remarkable consistency over the past several years. While external economic factors often fluctuate, our adherence to these benchmarks has provided a stable foundation for growth.

A retrospective look at the last 25 years shows steady performance, with one notable exception. The significant dip in cost recovery observed in 2020 was a direct result of the COVID-19 pandemic, during which public health mandates necessitated the near-total elimination of in-person programming. Moving forward, we remain dedicated to our goals as we scale our offerings to meet the evolving needs of our residents.

Cost Recovery Percentage Chart



Tiered Pricing Strategy

A tiered pricing model identifies cost recovery strategy for the department by aligning fees more closely with the true cost of delivering services. Lower tiers have high overall community benefit based on the department's mission and have lower costs to participate. Higher tiers have higher individual benefits thus justifying greater cost recovery of direct and indirect expenses. Higher tiers often help subsidize lower tier programs.

This pricing model reduces reliance on general tax subsidies while still maintaining affordable programs and events through lower-cost tiers. By segmenting offerings, we can capture revenue that would be lost under a flat pricing model. Tiered pricing also improves financial predictability, making it easier to budget for maintenance, staffing, and supplies.

Most customers often find their first recreation experience at a community event and then naturally transition up as the relationship evolves and they become loyal customers. Over time, this approach helps ensure programs are financially sustainable while preserving access for users and modeling our programs to fit consumer needs and desires.



Three-Year Financial Projections (as of 7/15/2026)

	2026	2027	2028
Revenue:			
Programs & Events	$394,000	$440,500	$445,500
Rentals & Reservations	$160,300	$158,000	$158,000
Expense:			
Personnel	$741,800	$747,100	$781,500
Commodities	$13,290	$13,310	$13,660
Contractual Services	$98,370	$131,400	$128,610
Net Income	($299,160)	($293,310)	($320,270)
Cost Recovery %	65%	67%	65%

Year in Review: 2025

The Cottage Grove Recreation Department closed out in 2025 with a year defined by strong community participation, expanded programming, and continued investment in accessible, family-friendly recreation.

In 2025, the department saw increased registration across youth and adult programs, reflecting Cottage Grove's continued growth and community interest in active living. Seasonal events, ranging from Public Works, Parks & Recreation Open House to the Annual Pumpkin Chuck, often drew record attendance, reinforcing the department's role as a central hub for community events.

The department broadened its offerings to meet evolving community needs. Highlights included:

- Sensory Friendly options for larger community events
- Expanded pickleball programming, including lessons and leagues
- Online registrations and reservations

These additions helped diversify participation and attract new residents into the recreation system.

2025 brought continued enhancements to parks and public spaces. Investments were made in trail maintenance, playground upgrades, and athletic field improvements. These updates help recreation showcase new and expanded services.

Collaboration remained a key priority in 2025. The department strengthened partnerships with ISD833, community organizations (Strawberry Fest, Holiday Train, Hometown Holiday Event and more), and athletic groups to deliver high-quality programming and shared events. These partnerships allowed for more efficient use of resources and broadened the reach of recreation services.

Youth programming remained at the heart of the department's mission. Supervised Playgrounds saw particularly strong engagement and registrations. Feedback from users highlighted appreciation for affordable, local options that support both fun and community.

Future Scouting Report

Using gap analysis as a guide, the Parks and Recreation Department is focused on studying the following four potential programs that seem to meet a need in the community.



Archery: 2026/2027

The outdoor archery range is used by a diverse group of people who share an interest in the sport, regardless of their age, gender, or skill level. Whether recreational, competitive, bowhunters, youth and families or beginners; the archery range has a space for everyone.

Bowhunters may be the main user group, utilizing the outdoor ranges to sight-in their hunting equipment and practice shooting scenarios to prepare for the upcoming bowhunting seasons. Additionally, the recreation department offers beginner and advanced lessons.

Action Steps:

a) Determine next steps for upgrades to the lower and upper range
b) Expand programming to develop leagues for youth and adults
c) Research supplies and funding necessary to host large indoor tournaments at the ice arena



Programming at Mississippi Dunes Park: 2027/2028

The recreation department looks forward to expanding programming as Mississippi Dunes Park develops and facilities are built and more functional. We will be able to expand on current services like kayaking and fishing and add new services.

Action Steps

a) Continuously evaluate usable space in the park to add programming opportunities and rental reservations as space and staffing permits.
b) Explore programming ideas: not limited to guided nature walks, night hikes, astronomy programs, junior naturalists, nature skills and survival, birding, stewardship and volunteer days, paddle with a ranger and more.
c) Perform gap analysis by reviewing current programs offered through existing programs like Shepard Farm and Washington County Parks to find our niche.
d) Ensure as the park grows in popularity, evaluate the best options for staffing additional park services and programs. Staffing options include permanent staff, seasonal staff, contractual employees, etc.



Seasonal Concert Series: 2028/2029

A summer concert series might look like a recurring sequence of live musical performances that take place regularly throughout the summer season in a park. They would be designed to be community-focused, offering residents and visitors a casual, festive, and family-friendly way to enjoy live music.

a) Choose a location and establish a budget, determine potential income sources (sponsorships and grants) and estimate expenses (artist fees, equipment, marketing, etc).
b) Decide on the type of music and create a list of local and regional acts. Determine if there will be food trucks/concessions and non-food vendors to offset expenses and add to spectator experience
c) Identify a park location that can host this series with all the necessary requirements.



Pre-School Age Recreation Sports Program: 2027

Starting a preschool sports program is important because it helps young children build confidence, coordination, and healthy habits at an early age. It also provides a fun, social environment where kids learn teamwork, follow directions, and develop a love for being active in our parks.

a) Identify appropriate sports and structure sessions around simple skills like running, jumping, throwing, and balance.
b) Create a flexible curriculum that includes playful drills, short games, and plenty of movement variety.
c) Secure equipment and space suited for seasonal programming.
d) Train staff on implementation strategies so the program stays fun, positive, and developmentally appropriate.

Looking Forward:

Planning for recreation is essential for ensuring long-term community vitality and sustainability. In industries heavily influenced by market trends, such as ours, the degree of unpredictability is high. However, the initial short-term outlook (specifically for the first three years) is most reliable and forecastable.

Program & Event Development



Game Plan: Expand and diversify offerings to reflect Cottage Grove's changing demographics and growth.

I. Increase year-round programming for families and youth given that 26% of population is under 18.

II. Expand targeted inter-generational activities.

III. Explore culturally inclusive programming (e.g., partnerships with community groups representing diverse populations).

IV. Develop or build upon signature community events that reflect the growing diversity and foster community connection (e.g., sensory friendly time options).

V. Develop a comprehensive program and event log with clear registration release dates and program dates.

Operational & Organizational Excellence



Game Plan: Create a high performing team capable of delivering modern and inclusive recreation services. Improve efficiency in program registration, communication and management best practices.

I. Ensure current programs and events present as inclusive programming as much as possible.

II. Develop and cross-train staff to be able to step up to all levels of leadership when on site with the community.

III. Recognize outstanding staff/volunteer contributions to foster positive team culture, community orientation and a can-do spirit.

IV. Conduct reviews on programs and events to ensure we have removed as many barriers as possible: physical, communication, cultural, religious, socioeconomic, and sensory.

V. Review adding part-time/seasonal staff to handle additional administrative roles related to programming, events, facility permitting and marketing (and additional Ice Arena needs).

Reservations for Park Facilities and Amenities



Game Plan: Continue to offer the community high quality spaces to host their events, parties and tournaments.

I. Work directly with our parks division to provide clean buildings, bathrooms, shelters, athletic facilities and green space.

II. Ensure future CIP budgets allow for building upgrades and complete park building/shelter rebuilds as outdated facilities no longer serve as originally intended.

III. Ensure equipment, supplies, and spaces function properly to meet community needs: Kayaks, Snowshoes, and Garden Plots.

IV. Educate and promote online reservations, allowing people to request reservations 24/7 without requiring staff intervention. This system helps by automatically providing availability and reducing errors associated with manual booking processes.

Conclusion

The City of Cottage Grove Recreation Department is well-positioned in a community that is growing, family oriented, and diversifying. We strive to be a premier recreation destination and a community deeply invested in its residents' quality of life. By focusing on organizational excellence and fostering a high-performing, inclusive team, the department ensures its services meet the needs of the community. Ultimately, achieving these goals will enhance community pride, promote active living, and secure a vibrant, welcoming future for all who live, work, and play in Cottage Grove.

"Champions keep playing until they get it right."

Billie Jean King

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND											
Department: 41 - PARKS MAINTENANCE											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-41-1500-4100	SALARY-FULL TIME	935,789.42	1,051,060.82	473,738.41	1,123,700.00	1,144,800.00	21,100.00	1.88%	1,184,100.00	39,300.00	3.43%
Total Object: 4100 - SALARY-FULL TIME:		**935,789.42**	**1,051,060.82**	**473,738.41**	**1,123,700.00**	**1,144,800.00**	**21,100.00**	**1.88%**	**1,184,100.00**	**39,300.00**	**3.43%**
Object: 4110 - OVERTIME F. T.											
100-41-1500-4110	OVERTIME F. T.	45,035.15	61,752.91	10,040.45	47,700.00	49,100.00	1,400.00	2.94%	51,100.00	2,000.00	4.07%
Total Object: 4110 - OVERTIME F. T.:		**45,035.15**	**61,752.91**	**10,040.45**	**47,700.00**	**49,100.00**	**1,400.00**	**2.94%**	**51,100.00**	**2,000.00**	**4.07%**
Object: 4120 - SAL-P.T./TEMP											
100-41-1500-4120	SAL-P.T./TEMP	154,490.61	166,220.95	44,658.52	228,800.00	244,100.00	15,300.00	6.69%	253,800.00	9,700.00	3.97%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	PT Seasonal (8)		3,840.00	19.00	72,960.00						
2027	rounding		1.00	60.00	60.00						
2027	Six-Month Seasonals (7)		7,280.00	23.50	171,080.00						
100-41-1501-4120	SAL-P.T./TEMP	1,681.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1516-4120	SAL-P.T./TEMP	0.00	0.00	0.00	19,000.00	20,900.00	1,900.00	10.00%	21,700.00	800.00	3.83%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Landscape Intern		1,070.00	19.50	20,865.00						
2027	Rounding		1.00	35.00	35.00						
Total Object: 4120 - SAL-P.T./TEMP:		**156,171.61**	**166,220.95**	**44,658.52**	**247,800.00**	**265,000.00**	**17,200.00**	**6.94%**	**275,500.00**	**10,500.00**	**3.96%**
Object: 4121 - O.T. - P.T./TEMP											
100-41-1500-4121	O.T. - P.T./TEMP	435.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4121 - O.T. - P.T./TEMP:		**435.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
100-41-1500-4138	MN PAID LEAVE	0.00	288.25	2,719.85	5,800.00	6,600.00	800.00	13.79%	6,800.00	200.00	3.03%
100-41-1516-4138	MN PAID LEAVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**288.25**	**2,719.85**	**5,800.00**	**6,600.00**	**800.00**	**13.79%**	**6,800.00**	**200.00**	**3.03%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4141 - PERA											
100-41-1500-4141	PERA	74,259.78	87,773.53	36,427.08	93,100.00	103,300.00	10,200.00	10.96%	107,700.00	4,400.00	4.26%
	Total Object: 4141 - PERA:	**74,259.78**	**87,773.53**	**36,427.08**	**93,100.00**	**103,300.00**	**10,200.00**	**10.96%**	**107,700.00**	**4,400.00**	**4.26%**
Object: 4142 - FICA											
100-41-1500-4142	FICA	77,694.81	91,144.96	36,381.66	100,400.00	112,900.00	12,500.00	12.45%	117,100.00	4,200.00	3.72%
100-41-1501-4142	FICA	128.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
100-41-1516-4142	FICA	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4142 - FICA:	**77,823.41**	**91,144.96**	**36,381.66**	**101,900.00**	**112,900.00**	**11,000.00**	**10.79%**	**117,100.00**	**4,200.00**	**3.72%**
Object: 4144 - HEALTH INSURANCE											
100-41-1500-4144	HEALTH INSURANCE	142,800.00	156,999.96	66,833.35	160,400.00	188,100.00	27,700.00	17.27%	207,100.00	19,000.00	10.10%
	Total Object: 4144 - HEALTH INSURANCE:	**142,800.00**	**156,999.96**	**66,833.35**	**160,400.00**	**188,100.00**	**27,700.00**	**17.27%**	**207,100.00**	**19,000.00**	**10.10%**
Object: 4148 - WORKERS COMP											
100-41-1500-4148	WORKERS COMP	82,200.00	87,000.00	32,041.65	76,900.00	61,400.00	-15,500.00	-20.16%	76,100.00	14,700.00	23.94%
100-41-1516-4148	WORKERS COMP	1,300.00	0.00	458.35	1,100.00	0.00	-1,100.00	-100.00%	0.00	0.00	0.00%
	Total Object: 4148 - WORKERS COMP:	**83,500.00**	**87,000.00**	**32,500.00**	**78,000.00**	**61,400.00**	**-16,600.00**	**-21.28%**	**76,100.00**	**14,700.00**	**23.94%**
	Total Category: 4100 - PERSONAL SERVICES:	**1,515,814.37**	**1,702,241.38**	**703,299.32**	**1,858,400.00**	**1,931,200.00**	**72,800.00**	**3.92%**	**2,025,500.00**	**94,300.00**	**4.88%**
Category: 4200 - COMMODITIES											
Object: 4209 - OP SUPPLIES-CLEN											
100-41-1500-4209	OP SUPPLIES-CLEN	1,195.54	2,063.56	1,689.67	2,010.00	2,060.00	50.00	2.49%	2,130.00	70.00	3.40%
	Total Object: 4209 - OP SUPPLIES-CLEN:	**1,195.54**	**2,063.56**	**1,689.67**	**2,010.00**	**2,060.00**	**50.00**	**2.49%**	**2,130.00**	**70.00**	**3.40%**
Object: 4210 - OP SUPPLY-OTHER											
100-41-1500-4210	OP SUPPLY-OTHER	71,410.19	82,125.25	31,632.04	85,510.00	83,500.00	-2,010.00	-2.35%	86,400.00	2,900.00	3.47%
100-41-1516-4210	OP SUPPLY-OTHER	16,762.44	23,366.53	8,915.95	27,700.00	28,450.00	750.00	2.71%	29,360.00	910.00	3.20%
	Total Object: 4210 - OP SUPPLY-OTHER:	**88,172.63**	**105,491.78**	**40,547.99**	**113,210.00**	**111,950.00**	**-1,260.00**	**-1.11%**	**115,760.00**	**3,810.00**	**3.40%**
Object: 4211 - MOTOR FUELS											
100-41-1500-4211	MOTOR FUELS	46,381.56	42,932.63	12,171.83	55,350.00	56,750.00	1,400.00	2.53%	59,020.00	2,270.00	4.00%
	Total Object: 4211 - MOTOR FUELS:	**46,381.56**	**42,932.63**	**12,171.83**	**55,350.00**	**56,750.00**	**1,400.00**	**2.53%**	**59,020.00**	**2,270.00**	**4.00%**
Object: 4212 - LUB/ADD											
100-41-1500-4212	LUB/ADD	758.87	199.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
	Total Object: 4212 - LUB/ADD:	**758.87**	**199.00**	**0.00**	**220.00**	**230.00**	**10.00**	**4.55%**	**230.00**	**0.00**	**0.00%**
Object: 4216 - FERTILIZER/CHEM											
100-41-1500-4216	FERTILIZER/CHEM	47,439.24	41,207.03	14,952.45	53,300.00	54,600.00	1,300.00	2.44%	56,500.00	1,900.00	3.48%
100-41-1516-4216	FERTILIZER/CHEM	1,235.60	798.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4216 - FERTILIZER/CHEM:	**48,674.84**	**42,005.51**	**14,952.45**	**53,300.00**	**54,600.00**	**1,300.00**	**2.44%**	**56,500.00**	**1,900.00**	**3.48%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4217 - CLOTHING/UNIFORM											
100-41-1500-4217	CLOTHING/UNIFORM	5,154.23	6,515.55	3,024.37	8,710.00	10,920.00	2,210.00	25.37%	11,240.00	320.00	2.93%
Budget Notes											
Budget Code	**Description**										
2027	BA-Increase budget by $2000 for seasonal uniforms										
100-41-1516-4217	CLOTHING/UNIFORM	16.00	314.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4217 - CLOTHING/UNIFORM:		**5,170.23**	**6,830.45**	**3,024.37**	**8,710.00**	**10,920.00**	**2,210.00**	**25.37%**	**11,240.00**	**320.00**	**2.93%**
Object: 4231 - SMALL TOOLS											
100-41-1500-4231	SMALL TOOLS	1,413.01	1,428.77	1,282.94	1,060.00	1,090.00	30.00	2.83%	1,120.00	30.00	2.75%
100-41-1516-4231	SMALL TOOLS	869.45	0.00	39.98	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Object: 4231 - SMALL TOOLS:		**2,282.46**	**1,428.77**	**1,322.92**	**1,160.00**	**1,190.00**	**30.00**	**2.59%**	**1,220.00**	**30.00**	**2.52%**
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
100-41-1500-4270	OP SUP-VEH/EQ	357.66	1,565.45	171.41	9,180.00	9,400.00	220.00	2.40%	9,730.00	330.00	3.51%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		**357.66**	**1,565.45**	**171.41**	**9,180.00**	**9,400.00**	**220.00**	**2.40%**	**9,730.00**	**330.00**	**3.51%**
Object: 4271 - OP SUP-OTHER IMP											
100-41-1500-4271	OP SUP-OTHER IMP	11,651.93	11,624.96	3,674.37	19,740.00	20,240.00	500.00	2.53%	20,920.00	680.00	3.36%
Total Object: 4271 - OP SUP-OTHER IMP:		**11,651.93**	**11,624.96**	**3,674.37**	**19,740.00**	**20,240.00**	**500.00**	**2.53%**	**20,920.00**	**680.00**	**3.36%**
Object: 4272 - OP SUP-BUILDINGS											
100-41-1500-4272	OP SUP-BUILDINGS	8,490.42	8,213.48	4,209.97	5,810.00	8,920.00	3,110.00	53.53%	9,160.00	240.00	2.69%
Total Object: 4272 - OP SUP-BUILDINGS:		**8,490.42**	**8,213.48**	**4,209.97**	**5,810.00**	**8,920.00**	**3,110.00**	**53.53%**	**9,160.00**	**240.00**	**2.69%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
100-41-1500-4280	CAPITAL OUTLAY <$5,000	5,239.78	0.00	0.00	3,270.00	3,350.00	80.00	2.45%	3,460.00	110.00	3.28%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**5,239.78**	**0.00**	**0.00**	**3,270.00**	**3,350.00**	**80.00**	**2.45%**	**3,460.00**	**110.00**	**3.28%**
Total Category: 4200 - COMMODITIES:		**218,375.92**	**222,355.59**	**81,764.98**	**271,960.00**	**279,610.00**	**7,650.00**	**2.81%**	**289,370.00**	**9,760.00**	**3.49%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-41-1500-4300	PROF SERVICES	1,984.37	1,233.98	73.42	2,630.00	2,690.00	60.00	2.28%	2,790.00	100.00	3.72%
Total Object: 4300 - PROF SERVICES:		**1,984.37**	**1,233.98**	**73.42**	**2,630.00**	**2,690.00**	**60.00**	**2.28%**	**2,790.00**	**100.00**	**3.72%**
Object: 4301 - ENGINEERING SVS											
100-41-1500-4301	ENGINEERING SVS	0.00	1,372.50	0.00	2,320.00	2,380.00	60.00	2.59%	2,460.00	80.00	3.36%
Total Object: 4301 - ENGINEERING SVS:		**0.00**	**1,372.50**	**0.00**	**2,320.00**	**2,380.00**	**60.00**	**2.59%**	**2,460.00**	**80.00**	**3.36%**
Object: 4305 - FEES FOR SERVICE											
100-41-1500-4305	FEES FOR SERVICE	24,000.26	39,221.40	10,890.56	63,590.00	66,400.00	2,810.00	4.42%	67,400.00	1,000.00	1.51%
100-41-1516-4305	FEES FOR SERVICE	0.00	810.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		**24,000.26**	**40,031.90**	**10,890.56**	**63,590.00**	**66,400.00**	**2,810.00**	**4.42%**	**67,400.00**	**1,000.00**	**1.51%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4310 - COMMUNICATION											
100-41-1500-4310	COMMUNICATION	11,149.06	13,027.64	5,475.37	8,660.00	8,870.00	210.00	2.42%	9,180.00	310.00	3.49%
Total Object: 4310 - COMMUNICATION:		**11,149.06**	**13,027.64**	**5,475.37**	**8,660.00**	**8,870.00**	**210.00**	**2.42%**	**9,180.00**	**310.00**	**3.49%**
Object: 4311 - POSTAGE											
100-41-1500-4311	POSTAGE	20.60	21.00	8.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4311 - POSTAGE:		**20.60**	**21.00**	**8.85**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4321 - DATA PROCESSING											
100-41-1500-4321	DATA PROCESSING	65,300.00	58,500.00	32,000.00	76,800.00	80,600.00	3,800.00	4.95%	84,600.00	4,000.00	4.96%
Total Object: 4321 - DATA PROCESSING:		**65,300.00**	**58,500.00**	**32,000.00**	**76,800.00**	**80,600.00**	**3,800.00**	**4.95%**	**84,600.00**	**4,000.00**	**4.96%**
Object: 4350 - INSURANCE CHARGE											
100-41-1500-4350	INSURANCE CHARGE	56,900.00	62,600.04	26,458.35	63,500.00	70,600.00	7,100.00	11.18%	74,100.00	3,500.00	4.96%
Total Object: 4350 - INSURANCE CHARGE:		**56,900.00**	**62,600.04**	**26,458.35**	**63,500.00**	**70,600.00**	**7,100.00**	**11.18%**	**74,100.00**	**3,500.00**	**4.96%**
Object: 4360 - UTILITIES											
100-41-1500-4360	UTILITIES	40,616.67	56,733.22	20,174.87	57,400.00	59,080.00	1,680.00	2.93%	60,840.00	1,760.00	2.98%
Total Object: 4360 - UTILITIES:		**40,616.67**	**56,733.22**	**20,174.87**	**57,400.00**	**59,080.00**	**1,680.00**	**2.93%**	**60,840.00**	**1,760.00**	**2.98%**
Object: 4370 - MAINT-REPAIR/EQ											
100-41-1500-4370	MAINT-REPAIR/EQ	2,230.42	471.86	1,269.15	12,670.00	12,980.00	310.00	2.45%	13,430.00	450.00	3.47%
Total Object: 4370 - MAINT-REPAIR/EQ:		**2,230.42**	**471.86**	**1,269.15**	**12,670.00**	**12,980.00**	**310.00**	**2.45%**	**13,430.00**	**450.00**	**3.47%**
Object: 4371 - MAINT-REPAIR/OTH											
100-41-1500-4371	MAINT-REPAIR/OTH	1,000.00	31,650.00	0.00	27,130.00	50,000.00	22,870.00	84.30%	51,500.00	1,500.00	3.00%
Budget Notes											
Budget Code	**Description**										
2027	BA-Increase budget by &22,210 to cover costs of court maintenance										
Total Object: 4371 - MAINT-REPAIR/OTH:		**1,000.00**	**31,650.00**	**0.00**	**27,130.00**	**50,000.00**	**22,870.00**	**84.30%**	**51,500.00**	**1,500.00**	**3.00%**
Object: 4372 - MAINT-REPAIR/BLD											
100-41-1500-4372	MAINT-REPAIR/BLD	15,857.43	18,603.29	10,457.63	11,280.00	20,260.00	8,980.00	79.61%	20,860.00	600.00	2.96%
Budget Notes											
Budget Code	**Description**										
2027	BA-Increase budget to cover cost of maintenance at Glacial Valley										
Total Object: 4372 - MAINT-REPAIR/BLD:		**15,857.43**	**18,603.29**	**10,457.63**	**11,280.00**	**20,260.00**	**8,980.00**	**79.61%**	**20,860.00**	**600.00**	**2.96%**
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
100-41-1500-4373	BUILDING MAINTENANCE LABO	8,385.00	9,699.96	6,375.00	15,300.00	15,700.00	400.00	2.61%	16,600.00	900.00	5.73%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		**8,385.00**	**9,699.96**	**6,375.00**	**15,300.00**	**15,700.00**	**400.00**	**2.61%**	**16,600.00**	**900.00**	**5.73%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4375 - CHARGE-FLEET MNT											
100-41-1500-4375	CHARGE-FLEET MNT	194,822.26	223,637.33	105,955.61	195,720.00	246,000.00	50,280.00	25.69%	258,300.00	12,300.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		**194,822.26**	**223,637.33**	**105,955.61**	**195,720.00**	**246,000.00**	**50,280.00**	**25.69%**	**258,300.00**	**12,300.00**	**5.00%**
Object: 4380 - RENTAL/LEASE											
100-41-1500-4380	RENTAL/LEASE	60,554.61	63,006.68	23,916.26	84,970.00	84,970.00	0.00	0.00%	90,070.00	5,100.00	6.00%
Total Object: 4380 - RENTAL/LEASE:		**60,554.61**	**63,006.68**	**23,916.26**	**84,970.00**	**84,970.00**	**0.00**	**0.00%**	**90,070.00**	**5,100.00**	**6.00%**
Object: 4401 - DUES & SUBS											
100-41-1500-4401	DUES & SUBS	338.23	233.00	289.00	520.00	530.00	10.00	1.92%	550.00	20.00	3.77%
100-41-1516-4401	DUES & SUBS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:		**338.23**	**233.00**	**289.00**	**520.00**	**530.00**	**10.00**	**1.92%**	**550.00**	**20.00**	**3.77%**
Object: 4403 - TRAVEL/TRAIN/CON											
100-41-1500-4403	TRAVEL/TRAIN/CON	11,394.60	14,804.15	3,727.20	21,250.00	22,040.00	790.00	3.72%	22,520.00	480.00	2.18%
Budget Notes											
Budget Code	**Description**										
2027	increase of $270 to match training plan										
100-41-1516-4403	TRAVEL/TRAIN/CON	10.00	502.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**11,404.60**	**15,306.15**	**3,727.20**	**21,250.00**	**22,040.00**	**790.00**	**3.72%**	**22,520.00**	**480.00**	**2.18%**
Object: 4405 - CLEAN/WASTE REMV											
100-41-1500-4405	CLEAN/WASTE REMV	21,959.91	25,389.21	10,874.03	21,200.00	21,750.00	550.00	2.59%	22,470.00	720.00	3.31%
Total Object: 4405 - CLEAN/WASTE REMV:		**21,959.91**	**25,389.21**	**10,874.03**	**21,200.00**	**21,750.00**	**550.00**	**2.59%**	**22,470.00**	**720.00**	**3.31%**
Object: 4407 - PROPERTY TAXES											
100-41-1500-4407	PROPERTY TAXES	0.00	14,046.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4407 - PROPERTY TAXES:		**0.00**	**14,046.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4449 - OTHER CONTRACT											
100-41-1500-4449	OTHER CONTRACT	587.25	50.62	722.50	1,580.00	1,620.00	40.00	2.53%	1,670.00	50.00	3.09%
Total Object: 4449 - OTHER CONTRACT:		**587.25**	**50.62**	**722.50**	**1,580.00**	**1,620.00**	**40.00**	**2.53%**	**1,670.00**	**50.00**	**3.09%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**517,110.67**	**635,614.38**	**258,667.80**	**666,520.00**	**766,470.00**	**99,950.00**	**15.00%**	**799,340.00**	**32,870.00**	**4.29%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
100-41-1500-4530	MACH & EQUIPMENT	0.00	0.00	1,325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4530 - MACH & EQUIPMENT:		**0.00**	**0.00**	**1,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4540 - OTHER CAP OUTLAY											
100-41-1500-4540	OTHER CAP OUTLAY	17,828.77	4,070.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Notes

Budget Code	Description
2027	BA-Requesting $40,000. for purchasing cart style garbage containers for the parks system.

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	BA-Garbage Carts	0.00	0.00	40,000.00
2027	Move Garbage Carts to Park Improvement F	0.00	0.00	-40,000.00

Total Object: 4540 - OTHER CAP OUTLAY:	**17,828.77**	**4,070.26**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:	**17,828.77**	**4,070.26**	**1,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 41 - PARKS MAINTENANCE:	**2,269,129.73**	**2,564,281.61**	**1,045,057.10**	**2,796,880.00**	**2,977,280.00**	**180,400.00**	**6.45%**	**3,114,210.00**	**136,930.00**	**4.60%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 51 - RECREATION PROGRAMS											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
100-51-2300-4100	SALARY-FULL TIME	205,543.00	298,409.09	126,407.40	318,000.00	328,900.00	10,900.00	3.43%	339,400.00	10,500.00	3.19%
Total Object: 4100 - SALARY-FULL TIME:		**205,543.00**	**298,409.09**	**126,407.40**	**318,000.00**	**328,900.00**	**10,900.00**	**3.43%**	**339,400.00**	**10,500.00**	**3.19%**
Object: 4115 - REGULAR-P/T REG STATUS											
100-51-2300-4115	REGULAR-P/T REG STATUS	29,433.69	16,923.72	8,138.12	18,500.00	19,100.00	600.00	3.24%	19,900.00	800.00	4.19%
Total Object: 4115 - REGULAR-P/T REG STATUS:		**29,433.69**	**16,923.72**	**8,138.12**	**18,500.00**	**19,100.00**	**600.00**	**3.24%**	**19,900.00**	**800.00**	**4.19%**
Object: 4116 - O/T -P/T REG. STATUS											
100-51-2300-4116	O/T -P/T REG. STATUS	886.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4116 - O/T -P/T REG. STATUS:		**886.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4120 - SAL-P.T./TEMP											
100-51-2300-4120	SAL-P.T./TEMP	210,038.43	218,364.24	11,651.04	254,000.00	261,600.00	7,600.00	2.99%	272,100.00	10,500.00	4.01%
Total Object: 4120 - SAL-P.T./TEMP:		**210,038.43**	**218,364.24**	**11,651.04**	**254,000.00**	**261,600.00**	**7,600.00**	**2.99%**	**272,100.00**	**10,500.00**	**4.01%**
Object: 4121 - O.T. - P.T./TEMP											
100-51-2300-4121	O.T. - P.T./TEMP	12,789.82	15,659.13	487.93	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4121 - O.T. - P.T./TEMP:		**12,789.82**	**15,659.13**	**487.93**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
100-51-2300-4138	MN PAID LEAVE	0.00	93.24	742.96	2,600.00	2,800.00	200.00	7.69%	2,800.00	0.00	0.00%
Total Object: 4138 - MN PAID LEAVE:		**0.00**	**93.24**	**742.96**	**2,600.00**	**2,800.00**	**200.00**	**7.69%**	**2,800.00**	**0.00**	**0.00%**
Object: 4141 - PERA											
100-51-2300-4141	PERA	19,967.10	23,554.32	9,869.97	25,300.00	26,400.00	1,100.00	4.35%	27,500.00	1,100.00	4.17%
Total Object: 4141 - PERA:		**19,967.10**	**23,554.32**	**9,869.97**	**25,300.00**	**26,400.00**	**1,100.00**	**4.35%**	**27,500.00**	**1,100.00**	**4.17%**
Object: 4142 - FICA											
100-51-2300-4142	FICA	33,677.18	40,593.99	10,084.43	45,100.00	47,000.00	1,900.00	4.21%	48,800.00	1,800.00	3.83%
Total Object: 4142 - FICA:		**33,677.18**	**40,593.99**	**10,084.43**	**45,100.00**	**47,000.00**	**1,900.00**	**4.21%**	**48,800.00**	**1,800.00**	**3.83%**
Object: 4144 - HEALTH INSURANCE											
100-51-2300-4144	HEALTH INSURANCE	28,800.00	44,900.04	20,416.65	49,000.00	45,900.00	-3,100.00	-6.33%	50,500.00	4,600.00	10.02%
Total Object: 4144 - HEALTH INSURANCE:		**28,800.00**	**44,900.04**	**20,416.65**	**49,000.00**	**45,900.00**	**-3,100.00**	**-6.33%**	**50,500.00**	**4,600.00**	**10.02%**
Object: 4147 - UNEMPLOYMENT											
100-51-2300-4147	UNEMPLOYMENT	0.00	201.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4147 - UNEMPLOYMENT:		**0.00**	**201.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4148 - WORKERS COMP											
100-51-2300-4148	WORKERS COMP	26,200.00	30,500.04	12,208.35	29,300.00	15,400.00	-13,900.00	-47.44%	20,500.00	5,100.00	33.12%
Total Object: 4148 - WORKERS COMP:		**26,200.00**	**30,500.04**	**12,208.35**	**29,300.00**	**15,400.00**	**-13,900.00**	**-47.44%**	**20,500.00**	**5,100.00**	**33.12%**
Total Category: 4100 - PERSONAL SERVICES:		**567,335.86**	**689,198.91**	**200,006.85**	**741,800.00**	**747,100.00**	**5,300.00**	**0.71%**	**781,500.00**	**34,400.00**	**4.60%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
100-51-2300-4200	OFFICE SUPPLIES	388.42	770.56	62.95	950.00	950.00	0.00	0.00%	1,000.00	50.00	5.26%
Total Object: 4200 - OFFICE SUPPLIES:		**388.42**	**770.56**	**62.95**	**950.00**	**950.00**	**0.00**	**0.00%**	**1,000.00**	**50.00**	**5.26%**
Object: 4210 - OP SUPPLY-OTHER											
100-51-2300-4210	OP SUPPLY-OTHER	6,412.70	10,030.52	9,502.83	6,250.00	6,400.00	150.00	2.40%	6,600.00	200.00	3.13%
Total Object: 4210 - OP SUPPLY-OTHER:		**6,412.70**	**10,030.52**	**9,502.83**	**6,250.00**	**6,400.00**	**150.00**	**2.40%**	**6,600.00**	**200.00**	**3.13%**
Object: 4211 - MOTOR FUELS											
100-51-2300-4211	MOTOR FUELS	954.65	1,589.12	865.81	1,760.00	1,590.00	-170.00	-9.66%	1,660.00	70.00	4.40%
Total Object: 4211 - MOTOR FUELS:		**954.65**	**1,589.12**	**865.81**	**1,760.00**	**1,590.00**	**-170.00**	**-9.66%**	**1,660.00**	**70.00**	**4.40%**
Object: 4217 - CLOTHING/UNIFORM											
100-51-2300-4217	CLOTHING/UNIFORM	1,117.00	0.00	1,292.00	1,330.00	1,370.00	40.00	3.01%	1,400.00	30.00	2.19%
Total Object: 4217 - CLOTHING/UNIFORM:		**1,117.00**	**0.00**	**1,292.00**	**1,330.00**	**1,370.00**	**40.00**	**3.01%**	**1,400.00**	**30.00**	**2.19%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
100-51-2300-4280	CAPITAL OUTLAY <$5,000	3,334.73	2,890.43	675.05	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**3,334.73**	**2,890.43**	**675.05**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**3,000.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**12,207.50**	**15,280.63**	**12,398.64**	**13,290.00**	**13,310.00**	**20.00**	**0.15%**	**13,660.00**	**350.00**	**2.63%**
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
100-51-2300-4300	PROF SERVICES	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4300 - PROF SERVICES:		**1,300.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4303 - INSTRUCTORS											
100-51-2300-4303	INSTRUCTORS	0.00	0.00	0.00	1,400.00	2,000.00	600.00	42.86%	1,500.00	-500.00	-25.00%
Total Object: 4303 - INSTRUCTORS:		**0.00**	**0.00**	**0.00**	**1,400.00**	**2,000.00**	**600.00**	**42.86%**	**1,500.00**	**-500.00**	**-25.00%**
Object: 4305 - FEES FOR SERVICE											
100-51-2300-4305	FEES FOR SERVICE	1,039.13	1,737.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4305 - FEES FOR SERVICE:		**1,039.13**	**1,737.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4309 - CREDIT CARD FEES											
100-51-2300-4309	CREDIT CARD FEES	24,271.54	26,067.26	2,319.52	4,500.00	25,000.00	20,500.00	455.56%	25,000.00	0.00	0.00%

Budget Notes

Budget Code	Description
2027	Increased credit card fees covered with increased revenues.

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	BA-Credit Card Fees	0.00	0.00	20,000.00
2027	Credit card fees	0.00	0.00	5,000.00

Total Object: 4309 - CREDIT CARD FEES:	**24,271.54**	**26,067.26**	**2,319.52**	**4,500.00**	**25,000.00**	**20,500.00**	**455.56%**	**25,000.00**	**0.00**	**0.00%**
Object: 4310 - COMMUNICATION										
100-51-2300-4310 COMMUNICATION	1,498.50	1,643.89	654.75	1,620.00	1,700.00	80.00	4.94%	1,700.00	0.00	0.00%
Total Object: 4310 - COMMUNICATION:	**1,498.50**	**1,643.89**	**654.75**	**1,620.00**	**1,700.00**	**80.00**	**4.94%**	**1,700.00**	**0.00**	**0.00%**
Object: 4321 - DATA PROCESSING										
100-51-2300-4321 DATA PROCESSING	34,900.00	42,500.04	17,541.65	42,100.00	44,200.00	2,100.00	4.99%	46,400.00	2,200.00	4.98%
Total Object: 4321 - DATA PROCESSING:	**34,900.00**	**42,500.04**	**17,541.65**	**42,100.00**	**44,200.00**	**2,100.00**	**4.99%**	**46,400.00**	**2,200.00**	**4.98%**
Object: 4340 - PRINTING										
100-51-2300-4340 PRINTING	0.00	1,540.37	0.00	0.00	2,000.00	2,000.00	0.00%	0.00	-2,000.00	-100.00%
Total Object: 4340 - PRINTING:	**0.00**	**1,540.37**	**0.00**	**0.00**	**2,000.00**	**2,000.00**	**0.00%**	**0.00**	**-2,000.00**	**-100.00%**
Object: 4341 - ADVER/PUBLISH										
100-51-2300-4341 ADVER/PUBLISH	445.00	0.00	53.70	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Total Object: 4341 - ADVER/PUBLISH:	**445.00**	**0.00**	**53.70**	**500.00**	**500.00**	**0.00**	**0.00%**	**500.00**	**0.00**	**0.00%**
Object: 4350 - INSURANCE CHARGE										
100-51-2300-4350 INSURANCE CHARGE	1,700.00	1,899.96	166.65	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
Total Object: 4350 - INSURANCE CHARGE:	**1,700.00**	**1,899.96**	**166.65**	**400.00**	**400.00**	**0.00**	**0.00%**	**400.00**	**0.00**	**0.00%**
Object: 4375 - CHARGE-FLEET MNT										
100-51-2300-4375 CHARGE-FLEET MNT	3,110.59	4,014.35	1,254.78	3,780.00	4,200.00	420.00	11.11%	4,410.00	210.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:	**3,110.59**	**4,014.35**	**1,254.78**	**3,780.00**	**4,200.00**	**420.00**	**11.11%**	**4,410.00**	**210.00**	**5.00%**
Object: 4380 - RENTAL/LEASE										
100-51-2300-4380 RENTAL/LEASE	1,263.29	1,266.21	428.56	1,400.00	1,400.00	0.00	0.00%	1,400.00	0.00	0.00%
Total Object: 4380 - RENTAL/LEASE:	**1,263.29**	**1,266.21**	**428.56**	**1,400.00**	**1,400.00**	**0.00**	**0.00%**	**1,400.00**	**0.00**	**0.00%**
Object: 4401 - DUES & SUBS										
100-51-2300-4401 DUES & SUBS	620.00	825.54	1,489.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Object: 4401 - DUES & SUBS:	**620.00**	**825.54**	**1,489.00**	**1,500.00**	**1,500.00**	**0.00**	**0.00%**	**1,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4403 - TRAVEL/TRAIN/CON											
100-51-2300-4403	TRAVEL/TRAIN/CON	2,102.36	3,524.68	17.99	5,700.00	6,000.00	300.00	5.26%	6,000.00	0.00	0.00%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**2,102.36**	**3,524.68**	**17.99**	**5,700.00**	**6,000.00**	**300.00**	**5.26%**	**6,000.00**	**0.00**	**0.00%**
Object: 4434 - SPECIAL EVENTS											
100-51-2300-4434	SPECIAL EVENTS	28,502.17	25,999.63	12,941.10	27,470.00	34,000.00	6,530.00	23.77%	31,600.00	-2,400.00	-7.06%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	BA-Addi. programming offset by $5,500 in re		0.00	0.00	2,400.00						
2027	Original		0.00	0.00	31,600.00						
Total Object: 4434 - SPECIAL EVENTS:		**28,502.17**	**25,999.63**	**12,941.10**	**27,470.00**	**34,000.00**	**6,530.00**	**23.77%**	**31,600.00**	**-2,400.00**	**-7.06%**
Object: 4435 - LEAGUE PROGRAMS											
100-51-2300-4435	LEAGUE PROGRAMS	938.63	1,511.37	1,543.91	3,000.00	3,500.00	500.00	16.67%	3,200.00	-300.00	-8.57%
Total Object: 4435 - LEAGUE PROGRAMS:		**938.63**	**1,511.37**	**1,543.91**	**3,000.00**	**3,500.00**	**500.00**	**16.67%**	**3,200.00**	**-300.00**	**-8.57%**
Object: 4436 - CONCESSION RESAL											
100-51-2300-4436	CONCESSION RESAL	0.00	993.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4436 - CONCESSION RESAL:		**0.00**	**993.58**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4438 - PRO/MISC RESALE											
100-51-2300-4438	PRO/MISC RESALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4438 - PRO/MISC RESALE:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4449 - OTHER CONTRACT											
100-51-2300-4449	OTHER CONTRACT	40.50	0.00	42.50	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**40.50**	**0.00**	**42.50**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**	**5,000.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**101,731.71**	**113,523.95**	**38,454.11**	**98,370.00**	**131,400.00**	**33,030.00**	**33.58%**	**128,610.00**	**-2,790.00**	**-2.12%**
Total Department: 51 - RECREATION PROGRAMS:		**681,275.07**	**818,003.49**	**250,859.60**	**853,460.00**	**891,810.00**	**38,350.00**	**4.49%**	**923,770.00**	**31,960.00**	**3.58%**
Total Fund: 100 - GENERAL FUND:		**2,950,404.80**	**3,382,285.10**	**1,295,916.70**	**3,650,340.00**	**3,869,090.00**	**218,750.00**	**5.99%**	**4,037,980.00**	**168,890.00**	**4.37%**
Report Total:		**2,950,404.80**	**3,382,285.10**	**1,295,916.70**	**3,650,340.00**	**3,869,090.00**	**218,750.00**	**5.99%**	**4,037,980.00**	**168,890.00**	**4.37%**

Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND										
Department: 41 - PARKS MAINTENANCE										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	935,789.42	1,051,060.82	473,738.41	1,123,700.00	1,144,800.00	21,100.00	1.88%	1,184,100.00	39,300.00	3.43%
4110 - OVERTIME F. T.	45,035.15	61,752.91	10,040.45	47,700.00	49,100.00	1,400.00	2.94%	51,100.00	2,000.00	4.07%
4120 - SAL-P.T./TEMP	156,171.61	166,220.95	44,658.52	247,800.00	265,000.00	17,200.00	6.94%	275,500.00	10,500.00	3.96%
4121 - O.T. - P.T./TEMP	435.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	288.25	2,719.85	5,800.00	6,600.00	800.00	13.79%	6,800.00	200.00	3.03%
4141 - PERA	74,259.78	87,773.53	36,427.08	93,100.00	103,300.00	10,200.00	10.96%	107,700.00	4,400.00	4.26%
4142 - FICA	77,823.41	91,144.96	36,381.66	101,900.00	112,900.00	11,000.00	10.79%	117,100.00	4,200.00	3.72%
4144 - HEALTH INSURANCE	142,800.00	156,999.96	66,833.35	160,400.00	188,100.00	27,700.00	17.27%	207,100.00	19,000.00	10.10%
4148 - WORKERS COMP	83,500.00	87,000.00	32,500.00	78,000.00	61,400.00	-16,600.00	-21.28%	76,100.00	14,700.00	23.94%
Total Category: 4100 - PERSONAL SERVICES:	**1,515,814.37**	**1,702,241.38**	**703,299.32**	**1,858,400.00**	**1,931,200.00**	**72,800.00**	**3.92%**	**2,025,500.00**	**94,300.00**	**4.88%**
Category: 4200 - COMMODITIES										
4209 - OP SUPPLIES-CLEN	1,195.54	2,063.56	1,689.67	2,010.00	2,060.00	50.00	2.49%	2,130.00	70.00	3.40%
4210 - OP SUPPLY-OTHER	88,172.63	105,491.78	40,547.99	113,210.00	111,950.00	-1,260.00	-1.11%	115,760.00	3,810.00	3.40%
4211 - MOTOR FUELS	46,381.56	42,932.63	12,171.83	55,350.00	56,750.00	1,400.00	2.53%	59,020.00	2,270.00	4.00%
4212 - LUB/ADD	758.87	199.00	0.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%
4216 - FERTILIZER/CHEM	48,674.84	42,005.51	14,952.45	53,300.00	54,600.00	1,300.00	2.44%	56,500.00	1,900.00	3.48%
4217 - CLOTHING/UNIFORM	5,170.23	6,830.45	3,024.37	8,710.00	10,920.00	2,210.00	25.37%	11,240.00	320.00	2.93%
4231 - SMALL TOOLS	2,282.46	1,428.77	1,322.92	1,160.00	1,190.00	30.00	2.59%	1,220.00	30.00	2.52%
4270 - OP SUP-VEH/EQ-NON- STOCK	357.66	1,565.45	171.41	9,180.00	9,400.00	220.00	2.40%	9,730.00	330.00	3.51%
4271 - OP SUP-OTHER IMP	11,651.93	11,624.96	3,674.37	19,740.00	20,240.00	500.00	2.53%	20,920.00	680.00	3.36%
4272 - OP SUP-BUILDINGS	8,490.42	8,213.48	4,209.97	5,810.00	8,920.00	3,110.00	53.53%	9,160.00	240.00	2.69%
4280 - CAPITAL OUTLAY <$5,000	5,239.78	0.00	0.00	3,270.00	3,350.00	80.00	2.45%	3,460.00	110.00	3.28%
Total Category: 4200 - COMMODITIES:	**218,375.92**	**222,355.59**	**81,764.98**	**271,960.00**	**279,610.00**	**7,650.00**	**2.81%**	**289,370.00**	**9,760.00**	**3.49%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,984.37	1,233.98	73.42	2,630.00	2,690.00	60.00	2.28%	2,790.00	100.00	3.72%
4301 - ENGINEERING SVS	0.00	1,372.50	0.00	2,320.00	2,380.00	60.00	2.59%	2,460.00	80.00	3.36%
4305 - FEES FOR SERVICE	24,000.26	40,031.90	10,890.56	63,590.00	66,400.00	2,810.00	4.42%	67,400.00	1,000.00	1.51%
4310 - COMMUNICATION	11,149.06	13,027.64	5,475.37	8,660.00	8,870.00	210.00	2.42%	9,180.00	310.00	3.49%
4311 - POSTAGE	20.60	21.00	8.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	65,300.00	58,500.00	32,000.00	76,800.00	80,600.00	3,800.00	4.95%	84,600.00	4,000.00	4.96%
4350 - INSURANCE CHARGE	56,900.00	62,600.04	26,458.35	63,500.00	70,600.00	7,100.00	11.18%	74,100.00	3,500.00	4.96%
4360 - UTILITIES	40,616.67	56,733.22	20,174.87	57,400.00	59,080.00	1,680.00	2.93%	60,840.00	1,760.00	2.98%
4370 - MAINT-REPAIR/EQ	2,230.42	471.86	1,269.15	12,670.00	12,980.00	310.00	2.45%	13,430.00	450.00	3.47%
4371 - MAINT-REPAIR/OTH	1,000.00	31,650.00	0.00	27,130.00	50,000.00	22,870.00	84.30%	51,500.00	1,500.00	3.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4372 - MAINT-REPAIR/BLD	15,857.43	18,603.29	10,457.63	11,280.00	20,260.00	8,980.00	79.61%	20,860.00	600.00	2.96%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	8,385.00	9,699.96	6,375.00	15,300.00	15,700.00	400.00	2.61%	16,600.00	900.00	5.73%
4375 - CHARGE-FLEET MNT	194,822.26	223,637.33	105,955.61	195,720.00	246,000.00	50,280.00	25.69%	258,300.00	12,300.00	5.00%
4380 - RENTAL/LEASE	60,554.61	63,006.68	23,916.26	84,970.00	84,970.00	0.00	0.00%	90,070.00	5,100.00	6.00%
4401 - DUES & SUBS	338.23	233.00	289.00	520.00	530.00	10.00	1.92%	550.00	20.00	3.77%
4403 - TRAVEL/TRAIN/CON	11,404.60	15,306.15	3,727.20	21,250.00	22,040.00	790.00	3.72%	22,520.00	480.00	2.18%
4405 - CLEAN/WASTE REMV	21,959.91	25,389.21	10,874.03	21,200.00	21,750.00	550.00	2.59%	22,470.00	720.00	3.31%
4407 - PROPERTY TAXES	0.00	14,046.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4449 - OTHER CONTRACT	587.25	50.62	722.50	1,580.00	1,620.00	40.00	2.53%	1,670.00	50.00	3.09%
Total Category: 4300 - CONTRACTUAL SERVICES:	**517,110.67**	**635,614.38**	**258,667.80**	**666,520.00**	**766,470.00**	**99,950.00**	**15.00%**	**799,340.00**	**32,870.00**	**4.29%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	1,325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4540 - OTHER CAP OUTLAY	17,828.77	4,070.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**17,828.77**	**4,070.26**	**1,325.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 41 - PARKS MAINTENANCE:	**2,269,129.73**	**2,564,281.61**	**1,045,057.10**	**2,796,880.00**	**2,977,280.00**	**180,400.00**	**6.45%**	**3,114,210.00**	**136,930.00**	**4.60%**

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 51 - RECREATION PROGRAMS										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	205,543.00	298,409.09	126,407.40	318,000.00	328,900.00	10,900.00	3.43%	339,400.00	10,500.00	3.19%
4115 - REGULAR-P/T REG STATUS	29,433.69	16,923.72	8,138.12	18,500.00	19,100.00	600.00	3.24%	19,900.00	800.00	4.19%
4116 - O/T -P/T REG. STATUS	886.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4120 - SAL-P.T./TEMP	210,038.43	218,364.24	11,651.04	254,000.00	261,600.00	7,600.00	2.99%	272,100.00	10,500.00	4.01%
4121 - O.T. - P.T./TEMP	12,789.82	15,659.13	487.93	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	93.24	742.96	2,600.00	2,800.00	200.00	7.69%	2,800.00	0.00	0.00%
4141 - PERA	19,967.10	23,554.32	9,869.97	25,300.00	26,400.00	1,100.00	4.35%	27,500.00	1,100.00	4.17%
4142 - FICA	33,677.18	40,593.99	10,084.43	45,100.00	47,000.00	1,900.00	4.21%	48,800.00	1,800.00	3.83%
4144 - HEALTH INSURANCE	28,800.00	44,900.04	20,416.65	49,000.00	45,900.00	-3,100.00	-6.33%	50,500.00	4,600.00	10.02%
4147 - UNEMPLOYMENT	0.00	201.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	26,200.00	30,500.04	12,208.35	29,300.00	15,400.00	-13,900.00	-47.44%	20,500.00	5,100.00	33.12%
Total Category: 4100 - PERSONAL SERVICES:	**567,335.86**	**689,198.91**	**200,006.85**	**741,800.00**	**747,100.00**	**5,300.00**	**0.71%**	**781,500.00**	**34,400.00**	**4.60%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	388.42	770.56	62.95	950.00	950.00	0.00	0.00%	1,000.00	50.00	5.26%
4210 - OP SUPPLY-OTHER	6,412.70	10,030.52	9,502.83	6,250.00	6,400.00	150.00	2.40%	6,600.00	200.00	3.13%
4211 - MOTOR FUELS	954.65	1,589.12	865.81	1,760.00	1,590.00	-170.00	-9.66%	1,660.00	70.00	4.40%
4217 - CLOTHING/UNIFORM	1,117.00	0.00	1,292.00	1,330.00	1,370.00	40.00	3.01%	1,400.00	30.00	2.19%
4280 - CAPITAL OUTLAY <$5,000	3,334.73	2,890.43	675.05	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**12,207.50**	**15,280.63**	**12,398.64**	**13,290.00**	**13,310.00**	**20.00**	**0.15%**	**13,660.00**	**350.00**	**2.63%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4303 - INSTRUCTORS	0.00	0.00	0.00	1,400.00	2,000.00	600.00	42.86%	1,500.00	-500.00	-25.00%
4305 - FEES FOR SERVICE	1,039.13	1,737.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4309 - CREDIT CARD FEES	24,271.54	26,067.26	2,319.52	4,500.00	25,000.00	20,500.00	455.56%	25,000.00	0.00	0.00%
4310 - COMMUNICATION	1,498.50	1,643.89	654.75	1,620.00	1,700.00	80.00	4.94%	1,700.00	0.00	0.00%
4321 - DATA PROCESSING	34,900.00	42,500.04	17,541.65	42,100.00	44,200.00	2,100.00	4.99%	46,400.00	2,200.00	4.98%
4340 - PRINTING	0.00	1,540.37	0.00	0.00	2,000.00	2,000.00	0.00%	0.00	-2,000.00	-100.00%
4341 - ADVER/PUBLISH	445.00	0.00	53.70	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
4350 - INSURANCE CHARGE	1,700.00	1,899.96	166.65	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
4375 - CHARGE-FLEET MNT	3,110.59	4,014.35	1,254.78	3,780.00	4,200.00	420.00	11.11%	4,410.00	210.00	5.00%
4380 - RENTAL/LEASE	1,263.29	1,266.21	428.56	1,400.00	1,400.00	0.00	0.00%	1,400.00	0.00	0.00%
4401 - DUES & SUBS	620.00	825.54	1,489.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
4403 - TRAVEL/TRAIN/CON	2,102.36	3,524.68	17.99	5,700.00	6,000.00	300.00	5.26%	6,000.00	0.00	0.00%
4434 - SPECIAL EVENTS	28,502.17	25,999.63	12,941.10	27,470.00	34,000.00	6,530.00	23.77%	31,600.00	-2,400.00	-7.06%
4435 - LEAGUE PROGRAMS	938.63	1,511.37	1,543.91	3,000.00	3,500.00	500.00	16.67%	3,200.00	-300.00	-8.57%
4436 - CONCESSION RESAL	0.00	993.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4438 - PRO/MISC RESALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4449 - OTHER CONTRACT	40.50	0.00	42.50	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**101,731.71**	**113,523.95**	**38,454.11**	**98,370.00**	**131,400.00**	**33,030.00**	**33.58%**	**128,610.00**	**-2,790.00**	**-2.12%**
Total Department: 51 - RECREATION PROGRAMS:	**681,275.07**	**818,003.49**	**250,859.60**	**853,460.00**	**891,810.00**	**38,350.00**	**4.49%**	**923,770.00**	**31,960.00**	**3.58%**
Total Fund: 100 - GENERAL FUND:	**2,950,404.80**	**3,382,285.10**	**1,295,916.70**	**3,650,340.00**	**3,869,090.00**	**218,750.00**	**5.99%**	**4,037,980.00**	**168,890.00**	**4.37%**
Report Total:	**2,950,404.80**	**3,382,285.10**	**1,295,916.70**	**3,650,340.00**	**3,869,090.00**	**218,750.00**	**5.99%**	**4,037,980.00**	**168,890.00**	**4.37%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
100 - GENERAL FUND		2,950,404.80	3,382,285.10	1,295,916.70	3,650,340.00	3,869,090.00	218,750.00	5.99%	4,037,980.00	168,890.00	4.37%
	Report Total:	**2,950,404.80**	**3,382,285.10**	**1,295,916.70**	**3,650,340.00**	**3,869,090.00**	**218,750.00**	**5.99%**	**4,037,980.00**	**168,890.00**	**4.37%**

Cottage Grove

Where Pride and Prosperity Meet



COTTAGE GROVE ICE ARENA BUSINESS PLAN

2026 - 2030

8020 80TH ST. S, COTTAGE GROVE, MN 55016

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City of Cottage Grove Ice Arena Business Plan

2026-2030

Mission

The mission of the Cottage Grove Ice Arena is to provide a clean, safe, and well-maintained recreation facility that serves the hockey and figure skating needs of the residents of Cottage Grove and surrounding communities. The arena is operated in a fiscally responsible manner.

Executive Summary

The Cottage Grove Ice Arena is a dynamic sports and entertainment facility that draws hundreds of thousands of visitors annually. Under one roof, there are three distinct spaces entitled CG Logistics Rink, West Rink and South Rink. The primary revenue source for each is ice related programming and rentals. Secondary sources of revenue are generated from indoor turf, special events, dry floor rentals and product/service sales. Exceptional partnerships with the local athletic association, high school and regional youth programs are vital to the success of the ice arena business. The Cottage Grove Skating School is vital programming managed by staff to nurture the development of new generations of skaters.

The 2026-2030 Ice Arena Business Plan identifies strengths, weaknesses, opportunities and threats to operational and financial success. The future equipment replacement plan clearly identifies the timing and costs associated with maintaining a well-functioning, modern and efficient facility that remains a pride of Cottage Grove. The Ice Arena's key to success starts with a well-kept facility but is at peak performance when the team of staff is providing the highest level of customer service and quality programming and events daily. The financial focus of this business plan is to increase revenue goals while taking advantage of an expiring bond payment (from 2008 expansion project) and the addition of a capital equipment/replacement fund to extinguish the cash deficit of the ice arena.

Introduction

The Cottage Grove Ice Arena (CGIA) is a premier three ice sheet facility located along 80th Street South on the Park High School Campus. The Ice Arena is owned and operated by the City of Cottage Grove and was built in 1974; since then, major projects have been completed to meet service needs and maintain relevance in the marketplace.

> 1974: North Rink with occupancy for 1,180, South Rink with occupancy for 600, viewing areas, 4 locker rooms

2008: West Rink with occupancy for 802, viewing areas, 3 varsity locker rooms, increased public locker rooms to a total of 13, meeting room, expanded concessions and front lobby

2010: Redesigned locker rooms between the North and South to accommodate the Park Boys Hockey team

2012: Purchase artificial turf to be used on the West Rink

2017: Constructed a new East Ridge varsity locker room and increased public locker rooms to a total of 15

2019: North and South Rink refrigeration system replacement, new dasher boards and scoreboard on the North rink

2022: Renaming North Rink to CG Logistics Rink

2024: Added party lights to the West Rink

2024: Implemented solar energy onto the roof of the West Rink

2026: Facility naming rights agreement

The CGIA is the fifth largest Ice Arena in the state of Minnesota in terms of ice surface and is one of very few facilities to offer two official game size rinks with permanent stadium seating. The arena has a superior design model that provides customer satisfaction to not only those on the ice, but also spectators and other users of the facility. Considering its size and quality features, the CGIA is considered a premier ice hockey tournament venue within Minnesota hockey.

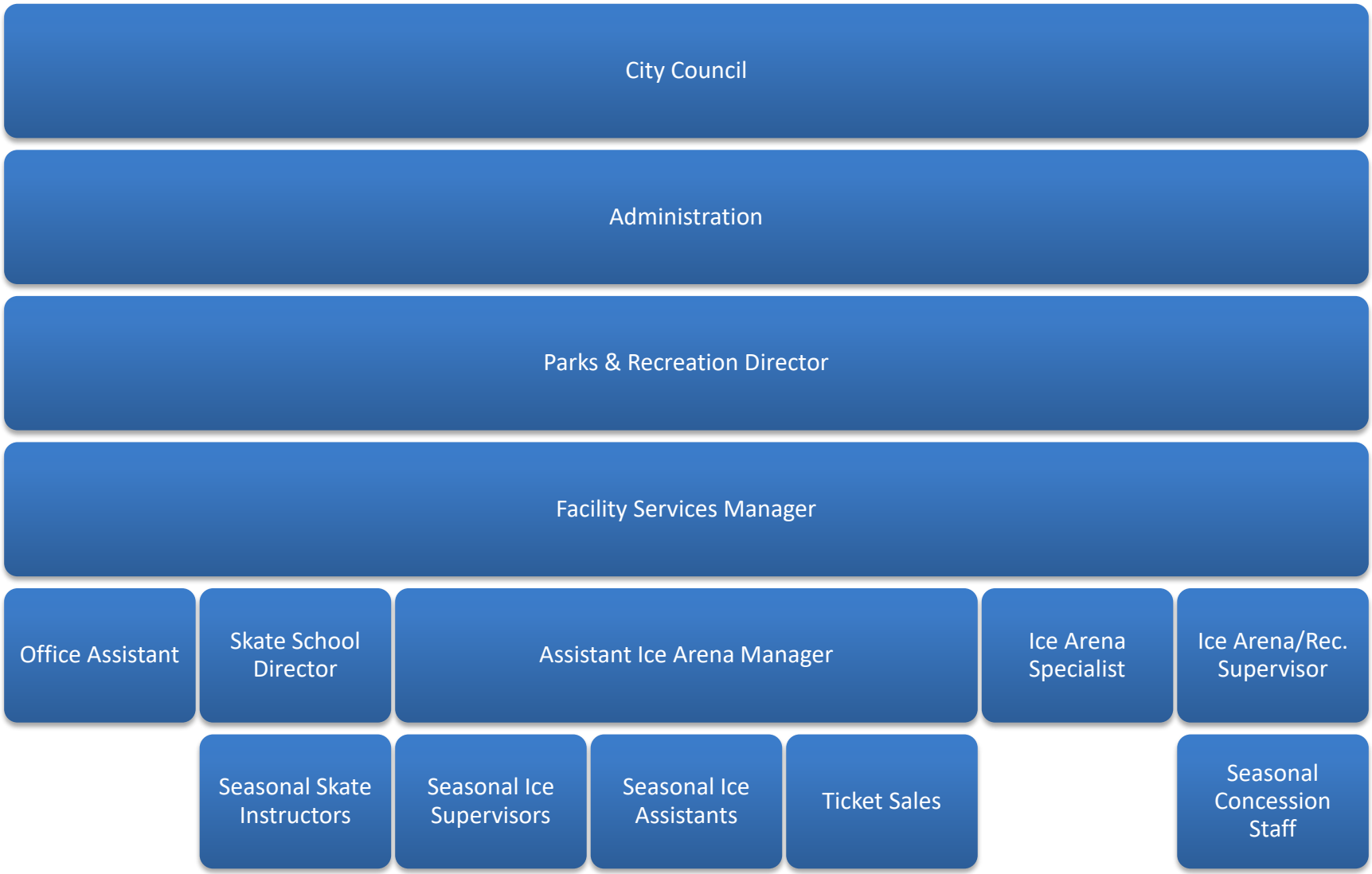
Team & **Staffing**

The CGIA operates as a part of the Parks and Recreation Department team and currently employs three full-time staff: Facility Services Manager, Assistant Arena Manager, and Ice Arena Specialist. Forty part time/seasonal staff are employed and include Supervisors, Assistants, Concession Workers, Skate Guards, Skate School Instructors, and Custodians.

The Ice Arena, Parks and Recreation divisions share a part-time administrative assistant.

At the beginning of each season all staff are trained in Ice Arena and City policy. The primary focus is to provide the highest level of customer service through quality programs and clean, safe, well-maintained facilities. Staff are thoroughly trained in each of the following categories:

a) Customer Service
b) Employee Policies
c) Job Descriptions
d) Administrative Policies
e) General Arena Information
f) Safety Programs/Awareness
g) Emergency Action Plans


City Council
Administration
Parks & Recreation Director
Facility Services Manager
Office Assistant
Skate School Director
Assistant Ice Arena Manager
Ice Arena Specialist
Ice Arena/Rec. Supervisor
Seasonal Skate Instructors
Seasonal Ice Supervisors
Seasonal Ice Assistants
Ticket Sales
Seasonal Concession Staff

Key Customer Analysis

The Cottage Grove Ice Arena has a broad range of customers. The facility has hundreds of thousands of customers enter each year. Every customer has different usage needs and expectations of the facility. Below is a description of different customers the CGIA must be cognizant of to take advantage of the constant opportunity to produce revenue through the ability to meet customer needs.



- 61 Skill Training
- 61 Skill Training and Summer Hockey Academy
- Cottage Grove Athletic Association – Turf Users
- Cottage Grove Hockey Association
- Cottage Grove Skate School
- East Ridge/Park Booster Clubs
- Eskimo AAA Hockey Club
- Figure Skating Booster Club
- SoWashCo Schools
- MN Hockey and District 8
- Park High School and East Ridge High School Hockey

Youth Hockey Teams

Players range in age from 3 to 18 years, and play for the local hockey association, local and regional AAA programs, regional teams and more. These players expect a quality sheet of ice, clean locker rooms and facilities, off-ice training areas, pro-shop gear, skate sharpening, food service and a fun playing environment. The primary tenant of the facility is the Cottage Grove Hockey Association. There were over 700 participants in CGHA for the 2025/26 season, which practice and play games at the CGIA each season. This makes Cottage Grove the 12th largest associate in the state of Minnesota. Each game brings in an additional team of skaters and spectators typically from outside the community. AAA programs and other regional youth programs utilizing the arena varies from season to season but requires the same level of customer service.

High School Hockey Teams

Local and regional high school hockey teams play as part of the MN State High School League. The primary high school hockey tenants at the Cottage Grove Ice Arena are Park Boys, Park Girls and East Ridge Boys. These customers expect high quality ice sheets and playing areas, a great game day experience, varsity locker rooms, clean restrooms, showering facilities, off-ice training areas, meeting room space, pro shop supplies, concessions, and security. A typical high school team has a junior varsity and varsity program; six high school teams call Cottage Grove Ice Arena home. Each team will practice approximately 75 hours per year and play 10-12 home games per year at the arena.

Figure Skaters

Figure Skaters come as participants of the Cottage Grove Skating School and from the surrounding areas. The Cottage Grove Skating School averages 25 active figure skaters in its skating school program. These skaters are dedicated to the sport and expect a quality ice sheet, ample program offerings, access to practice ice time, lounging areas, clean locker rooms, quality sound system, meeting space and off-ice training areas. Figure skaters are also drawn from outside the community for events such as practices, clinics, camps, ice shows and competitions.

Skating Lesson Participants

Each skating school session averages 135 registrations. These customers expect a welcoming environment (particularly first-timers), quality skating instruction, exercise, skill progression and most importantly fun. The Learn-To-Skate program is designed to prepare participants for all ice sports including recreational skating, figure skating, hockey, and speed skating. Group lessons allow skaters to socialize with others while developing skills faster therefore eliminating the struggle to learn on their own. Skate rentals have been identified as a critical piece to provide affordable options for first time skaters to learn to skate participants. The Ice Arena has purchased over 75 pairs to assist with helping participants learn to skate, then keeping them in our program for years to come. Skate lesson participants are often our first opportunity to build life-time customers and create a positive experience from arena services.

Spectators

For each skater on the ice, there is a group of people excited to watch them play, perform, or compete. For example, the average youth hockey game brings 100 spectators to cheer the players on. These spectators are parents, siblings, grandparents, aunts/uncles, friends, neighbors, scouts, future coaches, and local hockey fans. They come to support the home team, and they come to support the visiting team. High school hockey and premier tournament events can draw several hundred spectators in a single event. These spectators expect a welcoming lobby, great site lines for the game/event, quality sound system, comfortable conditions (temperature, seats, etc.), lounging areas, clean restrooms, a quality concession stand and parking. Spectators can also be found at turf events, dry floor events, and other non-ice events. It is important to note that most spectators are visiting because of a programmed event that is bringing them to the facility. For those spectators not able to attend in person, the arena has a contract with LiveBarn to support livestreaming services. This provides another revenue source for the arena while also connecting customers to their players.

Adult User Groups

Adult groups use the arena to play hockey, broomball, boot hockey and for recreational skating. These groups have little spectator support, rather are more concerned about getting a fun playing experience while bonding with friends and getting quality exercise. They expect a quality sheet of ice and clean locker rooms at a fair price. These customers are willing to drive a little bit further to save money on ice time.

Off-Season Hockey Groups



Off season hockey groups consist of AAA programs, camps, clinics, and others who purchase ice from April through September. These groups expect first and foremost a staff that will work with their scheduling needs and provide competitive pricing. These groups will move their business to another arena if customer service or price points do not meet their needs. Once scheduled, these groups expect a quality ice sheet, quality locker room, clean facilities, off-ice training opportunities and flexible payment options. Some of the off-season tournaments played at the arena are the largest draws of the season regarding teams and spectators. Locking in large contracts with these groups each year is critical to the arena business as customer demand is limited during these periods.

Public Session Skaters

These skaters utilize the arena for public skating, figure skating practice, adult open hockey, youth open hockey, and stick and puck. They are not necessarily dedicated to any sport or program but still enjoy on-ice activities. These customers look for accommodating and regular public session schedules, fair pricing, a welcoming environment, and a safe and fun skating experience. If these skaters are having fun, they may become repeat customers or sign up for a program, bring a friend or watch a hockey game. It is important for the ice arena not to forget this group of customers as they often slide in and out of the arena without much contact. To help make a lasting memory and keep these skaters coming back, we have installed party lights in our South and West Rinks. This allows us to offer a spin on a traditional open skate and call it Cosmic Skate. We also offer themed skate sessions that allow us to utilize these lights to create an environment to bring skaters back time and time again.

Highway 61 Hockey Academy

Since 2014 our staff have managed the Highway 61 Hockey Academy with a camp director. The camp fills to capacity each year serving area hockey players with summer instruction. Instruction includes on ice, off ice, outside games, turf drills, small group games, and a day camp option.

Turf

Turf user groups ranging in age from youth to high school use the arena turf for a variety of sports including baseball, softball, lacrosse, football, soccer, and general fitness. These groups have little spectator support and are more concerned about getting a quality work out and skill specific training. This space is also a perfect option for those days the weather does not allow for outdoor play. They expect clean turf and locker rooms at a fair price.

Other Customers

Other customers include referees, minor officials, volunteers, coaches, passerby's, hockey scouts, dry floor event users/spectators, turf users/spectators, meeting room renters, event coordinators, event vendors, advertisers, program staff/administrators, league staff, school programs and more.



Space Lease Agreements

When the Ice Arena was expanded in 2008, two long-term lease agreements were developed to assure a static level of ice rental revenue for arena operations. The agreements were made separately between the City and Cottage Grove Hockey Association and SoWashCo Schools. It is important to note that neither group was required to invest cash into the ice arena expansion project. Rather, the city requested that each group commit to utilizing the arena to an agreed upon level as stated in a signed agreement to assure fulfillment of facility use projections.

Independent School District 833 (ISD833)

The City of Cottage Grove signed a 20-year lease agreement with SoWashCo Schools in 2008. This lease agreement sets ice rental commitments for the school district at 450 hours per year (not including game events). This agreement is mutually beneficial in that the arena's second largest customer is guaranteed the ice necessary to run its programs including the High School Hockey Teams, physical education classes and elementary school field trips. Our lease agreement is consistent with that of the City of Woodbury to maintain equity across school district boundaries.

Cottage Grove Hockey Association (CGHA)

The 20-year lease agreement (2008) with CGHA requires 2,000 hours of ice rental on the two large sheets of ice (small sheet of ice equivalent is 0.5). Prior to the expanded arena, CGHA had utilized approximately 1,500 hours of ice between Cottage Grove and surrounding communities. By expanding the arena, it was agreed that CGHA would have the ability to grow its program by providing more ice time within the community borders. Supporting CGHA's focus of growing their programs to meet the annual revenue obligations is the most sustainable business strategy for the Ice Arena. As shown in the table on the next page, CGHA is currently the 12th largest association in Minnesota.

Association Code	Association Name	Players
MNH0606	EDINA HOCKEY ASSOCIATION	1382
MNH0310	WAYZATA YOUTH HOCKEY ASSOCIATION	1301
MNH0609	MINNETONKA	1215
MNH0306	OSSEO/MAPLE GROVE HOCKEY ASSOCIATION	1124
MNH0206	STILLWATER AREA HOCKEY ASSOCIATION	1039
MNH0808	LAKEVILLE HOCKEY ASSOCIATION	1030
MNH0603	CHASKA/CHANHASSEN HOCKEY ASSOCIATION	948
MNH0816	WOODBURY AREA HOCKEY CLUB	867
MNH0914	ROCHESTER YOUTH HOCKEY ASSOCIATION	804
MNH0208	WHITE BEAR LAKE AREA HOCKEY ASSOCIATION	788
MNH1006	CENTENNIAL YOUTH HOCKEY ASSOCIATION	769
MNH0801	COTTAGE GROVE ATHLETIC ASSOCIATION	764
MNH0038	MNH RECREATIONAL LEAGUE	757
MNH1004	BLAINE YOUTH HOCKEY	748
MNH0314	MINNEAPOLIS HOCKEY ASSOCIATION	722
MNH0803	EAGAN HOCKEY ASSOCIATION	711
MNH0610	PRIOR LAKE SAVAGE HOCKEY ASSOCIATION	700
MNH0203	MOUNDS VIEW IRONDALE YOUTH HOCKEY ASSOC	681
MNH1104	DULUTH AMATEUR HOCKEY ASSOCIATION	661
MNH0305	ORONO HOCKEY ASSOCIATION	657
MNH0509	ST MICHAEL/ALBERTVILLE YOUTH HOCKEY	648
MNH1010	ELK RIVER YOUTH HOCKEY ASSOCIATION	627
MNH0812	ROSEMOUNT AREA HOCKEY ASSOCIATION	618

Enthusiasm and support have increased with CGHA. They have focused on increasing participation in the Mite level to bring young families to try hockey and CGHA financially subsidizes this program. Essentially, equipment is free for the player, and a small fee is charged for the season which is a fraction of the cost for higher levels. This has helped build a solid foundation of hockey players for the CGHA. These are investments towards long-term sustainability of the sport and ice arena business model.

CGHA was awarded the Minnesota Model Association Program in 2019. This recognition is designed to encourage, recognize and reward hockey associations who implement age-appropriate skill development as outlined in the Minnesota Development Model (MDM) of best practices leading to greater skill development and retention of players.

The CGIA needs to be cognizant of ice rates for both CGHA and Ice Arena success. Driving up ice time costs can limit CGHA's ability to offer affordable programs to the community. Hockey has received a reputation for an expensive sport to play. By charging ice rates that are fair and competitive, CGHA can offer cost effective programs year-round.

Vendor Lease Agreements

The Ice Arena utilizes vendor agreements to leverage the use of products and equipment to be used for resale.

Vendors include:

- Farmer Brothers Coffee
- Hillyard
- Mendota Valley Amusement
- Pepsi Cola
- Rink Side Advertisement
- Social Info
- Sysco
- Watsons

Pepsi and Farmer Brothers supply beverage and concession equipment that assist in the sales of their products. As such, the arena does not need to invest into cold beverage vending, coolers, coffee, slushy or hot cocoa machines. These machines have a high capital cost and are often expensive to maintain. By entering into an agreement with each vendor the arena can negotiate a fair price for product, receive utilization of their equipment and retain independence from additional capital investment and management into machinery. These contracts are diligently reviewed every year.

Mendota Valley Amusement provides coin operated machines for trinkets, small candy, and video games. Mendota Valley Amusement takes complete responsibility for the supply and cash flow management functions. After a 35% cost for prizes, the remaining revenue is split 50/50 between Mendota Valley Amusement and the Ice Arena. Credit card readers have been installed in recent years on these machines, increasing accessibility and overall profits. Staff has reviewed the option of purchasing and filling their own machines but the initial investment and the inability for staff to monitor current trends in this industry would make it difficult to increase profitability beyond the current partnership.

Social Indoor provides restroom advertising within the facility. All ads are sold on a local, regional, and national level. Fifteen percent of gross sales are returned to the arena. Rink Side Advertising provides a revenue stream selling dasher advertisements; a portion of all revenue is paid to the Ice Arena.

Products and Services

Current Products and Services



- Ice Rental
    a. North Rink 200ft x 85ft
    b. South Rink 120ft x 65ft
    c. West Rink 200ft x 85ft
- Indoor Turf (March-May)
    a. West Rink 200ft x 85ft
- Skate Rentals
- HWY 61 Hockey Academy
- Dry Floor Rental
- Meeting Room Rental
- Advertising
- Concession Stand
- Skate Sharpening
- Vending Machines
- Skate School Lessons
- Figure Skating Programs
- Public Skating
    a. Adult Open Hockey
    b. Cosmic Skate
    c. Figure Skating Practice
    d. Public Skating
    e. Stick and Puck
    f. Youth Open Hockey
- Pro Shop
- Birthday Parties
- Special Events
    a. Egg Hunt
    b. Figure Skating Competitions
    c. Halloween Skate
    d. High School Hockey Games
    e. Hockey Tournaments
    f. Holiday Skate
    g. Ice Show
    h. Valentine Skate

Marketing

Ice Arena programs and rental opportunities are promoted broadly and aggressively to all segments of the community and beyond to the maximize awareness, utilization, participation, and revenue generation.

Advertisement dollars are focused within the Cottage Grove area as it is rarely an efficient use of resources attempting to draw new customers from surrounding communities given the saturation of ice in the metro area.

The primary marketing streams utilized include:

- 80th Street Marquee Sign
- Annual Report
- City Newsletter
- City Website
- Cottage Grove Connect Emails
- Customer Referrals
- Email Blasts
- Promotional Events; Bring a Friend Skating Day, Hockey Fest, Skate with the Wolfpack, Birthday Parties
- Public Works Open House
- Recreation Program Brochures
- Rinkfinder.com
- Social Media
- True Lens
- Wallboards within the Ice Arena
- Word of Mouth

New marketing streams to evaluate:

- Web based broadcasting
- Cottage Grove Convention and Visitors Bureau
- Product demo days
- Social Indoor digitized media
- AI-powered location intelligence and foot traffic analytics platform

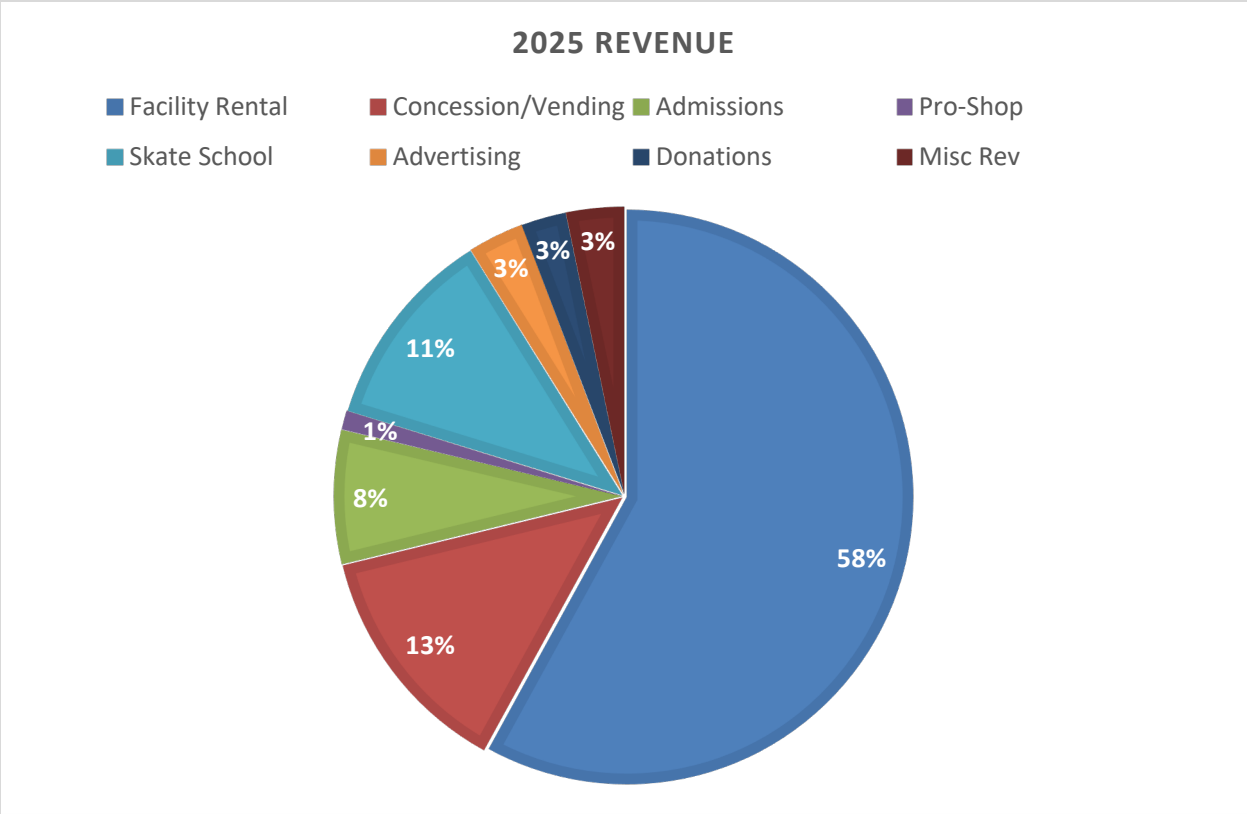


Financial Analysis

Pricing Plan

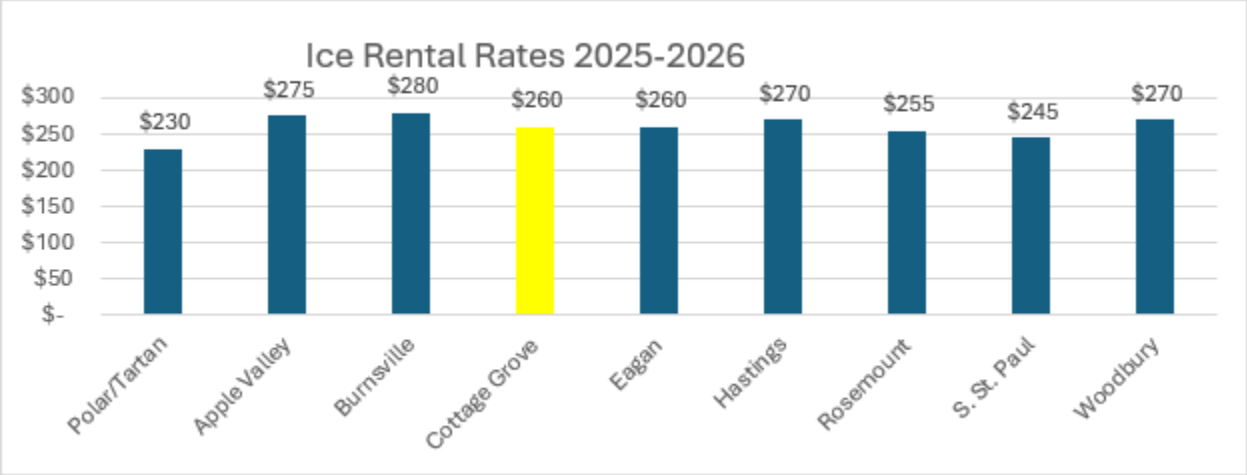
Services

Services account for approximately 90% of net operating revenues. The pricing structure must be very competitive with comparable services in the ice arena, recreation and leisure services industries. The Ice Arena not only competes with neighboring facilities, but also competes with other recreational and leisurely activities that might be considered within a family budget.



Ice and turf rentals accounted for nearly 58% of arena revenue in 2025. Pricing of ice is driven by market variations. Below is a Twin Cities market study for 2025-2026 seasonal rates. The goal of the Cottage Grove Ice Arena is to remain at or slightly below the mean rate for regional ice time. Although the Cottage Grove Ice Arena is a premier facility, it is important that rates are competitive to entice potential clients to drive off the main interstate system to reach our facility. Typically, ice rental rates are raised in five to ten dollar increments annually. A ten-dollar price increase is scheduled to occur September 2026 and is not depicted in the chart below. Further, the Ice Arena has historically offered discounted rates for non-prime season ice rentals. The non-prime season runs from April through September each year. The discount is intended to leverage more regional ice users to adjust for attracting a reduced customer base in the off-season. However, as ice sports become more of a year-round activity, the ice industry appears to be waning from discounted seasons. Cottage Grove Ice Arena will closely monitor

non-prime market rates and adjust accordingly to remain competitive while maximizing revenue. Within those seasonal adjustments, staff has also recently increased minimums for receiving bulk rate discounts which should improve revenue generation as well. Additionally, reducing the return policy from 90 days to 60 days will further enhance the ice arena to manage ice scheduling capacity and maximize revenues.



On a more local level, it is important that pricing be competitive within itself to ensure that ice sports are affordable and can grow. Arena managers must be able to gauge the price point at which participants will find a new sport versus paying more for hockey or skating.

The tables below depict the choices parents must face when considering sport registration. These are the fees of various youth athletic sports at both the recreational and competitive levels. CGHA uses fundraising efforts to subsidize the Mite program to get skaters involved at an early age.

Local Youth Sports Fees:

7-8 Year Old In-House Programs	
Ice Hockey	$325
Baseball	$120
Lacrosse	$195
Soccer	$125

Local Youth Sports Fees:

12-13 Year Old Traveling Programs	
Ice Hockey	$1,725
Baseball	$425
Lacrosse	$395
Soccer	$917

Resale Products

Resale products are sold with a profit margin goal of 50-100%. Resale products include concessions, vending and pro-shop items. If a product does not meet the profit margin goal, staff must diligently assess if the items are a necessity to the customer that need to be

supplied. There should be very few products in this category that do not meet the profit margin goal.

It is also valuable to compare pricing levels of other arena services. Below are five competitors that are in closest proximity and comparable in size to Cottage Grove.

Facility	Skate Rental	Skate Sharpen	Public Skate
Cottage Grove Ice Arena	$5	$7	$7
U of M Fairview Sports Center, Woodbury	$7	$7	$9
Woog Arena, South St Paul	$2	$5	$5
Hastings Ice Arena, Hastings	$4	$6	$6
Polar/Tartan, North St Paul	$2	$6	$6

Nationwide Pricing Comparison Report

It is important to note that the ice arena industry in Minnesota is quite different than that of the rest of the nation. Beyond Minnesota's borders most community ice arenas are privately built and operated. Those facilities maintain much higher price points and draw from an expanded territory because of the limited facilities in those regions. In Minnesota ("The State of Hockey"), most facilities are publicly funded in some fashion to assure youth in each community have easy access to indoor ice-skating opportunities. Cities, counties, schools, and the state are typically willing to subsidize these facilities to provide recreational services to their communities. This is much like investments made into parks, museums, art centers, sports stadiums and more.As a result, Minnesota ice rental rates remain lower than the national average to encourage participation and maximize utilization of the governing body's investment. With over 221 ice arenas in the state of Minnesota, market saturation certainly reduces each ice arena's ability to draw clients from beyond community lines.

The table below depicts how service rates measure across the nation.

Facility	Skate Rental	Public Skate	Ice Rental/Hr
Cottage Grove Ice Arena, MN	$5	$7	$250
UTC Ice Sports Center, California	$10	$30	$550
Petosky Ice Arena, Michigan	$5	$5	$320
Ice Den, Arizona	Free	$10	$445
Ellenton Ice and Sports Complex, Florida	Free	$12	$375
Marlboro Ice Arena, Massachusetts	$10	$10	$330

Revenue

The CGIA strives to continually increase revenue through various sources. Revenue is the driver behind the business and steers nearly all decision points. Ice Arena revenue exceeds $1.6M currently with a plan for exceeding $2M by the end of 2030.

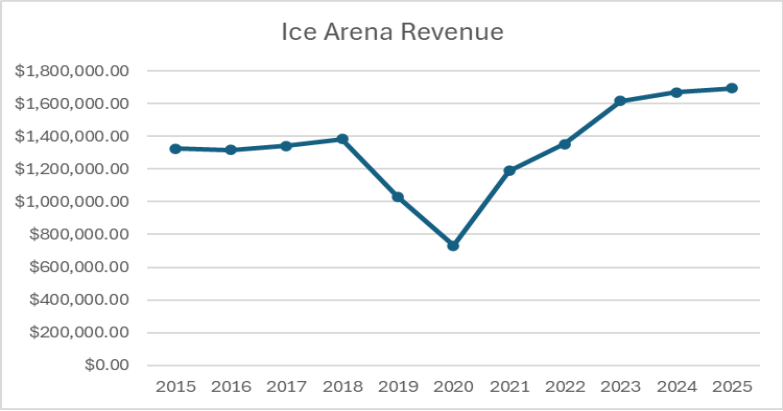
The four main revenue sources include: facility rental, concessions and vending, skate school and hockey camps, and admissions.

Facility Rental: rental of the ice on the CG Logistics, South, and West, turf rentals, meeting room rentals, and vendor special event rentals.

Concessions and Vending: the concession stand offers a wide range of food and beverage options, vending includes snacks, beverages, trinket machines and playable games.

Skate School and Hockey Camp: the skate school offers lessons quarterly that range from tots to competition level teams, the skate school revenue also includes the Annual Ice Show and Highway 61 Hockey Academy.

Admissions: High School Hockey Game spectator admissions, Ice Show admissions, public skate sessions (open hockey, figure skater's practice, open skate, and stick/puck) and discounted punch cards for public skate sessions.



** 2019: Closed March through October for refrigeration system replacement. 2020 closures due to COVID.*

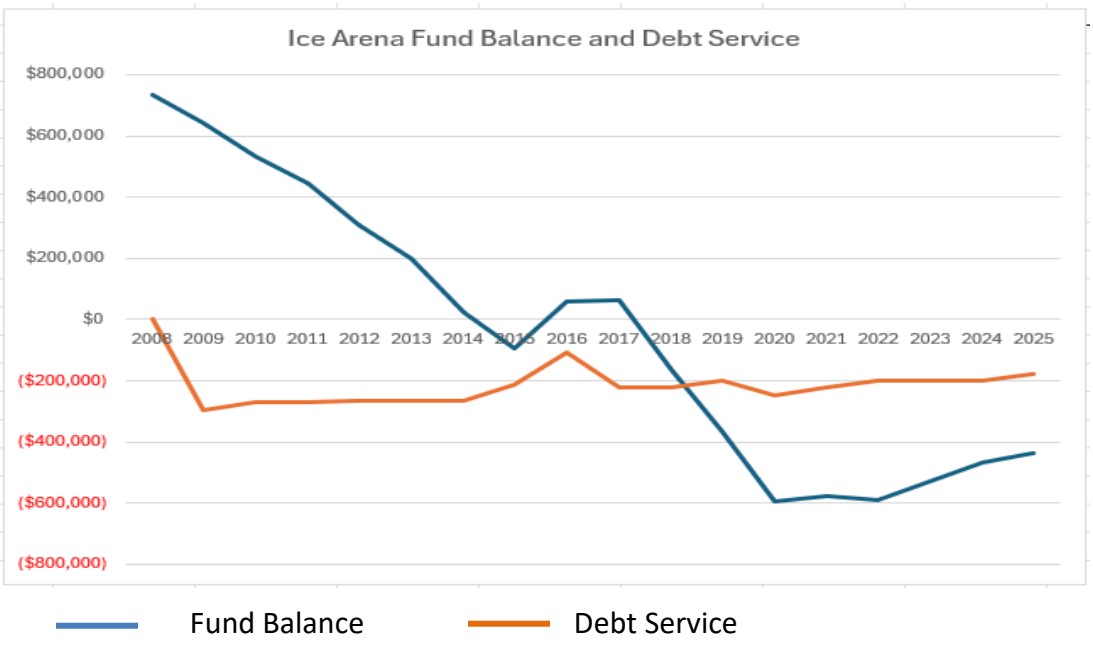
Ice Arena Fund Balance

The City maintains a separate fund to account for ice arena financial status. Currently, the ice arena fund is cash negative. Although the ice arena produces an operational profit each year, it does not generate enough income to offset annual debt service payments. It should be noted that it is uncommon within the MN ice arena industry for these publicly-owned and subsidized facilities to produce enough revenue to pay debt service obligations. The Cottage Grove Ice

Arena strives to reduce the burden of the debt service as much as possible and has had a handful of very successful years where the operation was completely self-sufficient. There are several factors that have led to the diminishment of the ice arena fund:

1. When the Ice Arena was expanded in 2008, the business was unable to generate enough revenue within market rate comparables to cover debt service costs. This led to 7 straight years of decreasing fund balance.
2. From 2015-2017, comparable market rates for services allowed for significant revenue growth. Revenue growth coupled with controlled expenditures and refinancing of the 2008 bond allowed the ice arena to increase the fund balance during this period.
3. From 2018-2020, the ice arena had two major financial challenges; the refrigeration replacement project and COVID-19. Both caused significant disruption to the businesses ability to generate revenue and ultimately led to significant declines in the fund balance.
4. The last five years have realized a stabilization of the business finances which has added to a slight recovery of the fund balance.

The table below represents the annual fund balance versus debt service obligation. As the City contemplates future projects that may require bonding capital, it is important that the fund balance corrects to a positive position.



Future Equipment Replacement

The equipment used to maintain the CGIA is vital to operations and is very expensive to purchase and operate. It is important that cold areas remain both cold and dry, while warming areas remain comfortable to our customer base. To provide superior service, the arena must maintain high quality equipment to eliminate any potential for downtime.

It is important to note that although the equipment table is a means of planning equipment replacement, it is not necessarily a clear view into future budgets. The arena is afforded the ability to hold a fund balance each year. Management may schedule equipment replacement needs based on life expectancies, but should the equipment not need replacement, those funds are accumulated and saved for the time it is necessary. Doing so gets as much longevity out of the equipment as possible with the confidence of knowing dollars are available for replacement when necessary.

Each purchase may have operational benefits or grant dollars associated with them that can help reduce overall costs. The arena currently averages $100,000 in expenditure on annual capital improvements.

A successful ice arena business model can accumulate income beyond the budget and utilize a cash balance to pay down larger capital expenditures that may not fit within current capital improvement budgets. The arena must be diligent in increasing that balance to fund future projects. As a last resort, future rental rate increases, additional bond sales or interfund loans may be required to fund high expense projects.



More recently, the City created an Ice Arena Capital Fund to manage use of naming rights sponsorship dollars. In 2024, the City secured an $850,000 naming rights agreement with CG Logistics for the north rink. Those funds have been placed in the Ice Arena Capital Fund. The City recently hired Front Burner Sports in an effort to secure additional naming rights revenue from other parts of the facility. This new revenue source has been a significant help to reducing the burden of capital costs on operational income and will greatly improve the Ice Arena's ability to reduce its' cash deficit.

For business plan years of 2026-2030, capital improvement investments are valued at:

2026 - $145,000

2027 - $13,000

2028 - $243,000

2029 - $18,000

2030 - $51,500

A more detailed table below shows estimating of each individual capital investment.

Equipment	Purchase Date	Life Expectancy	Replacement Date	Estimated Replacement Value
Zamboni Resurfacer 520 #8578	2019	15	2026	$145,000
Floor Scrubber #1	2016	11	2027	$13,000
Aaon #1 Heat/AC Unit Roof	2008	20	2028	$65,000
Elevator Heat/AC	2008	20	2028	$7,800
Floor Scrubber #2	2018	10	2028	$8,000
West Rink Scoreboards	2008	20	2028	$15,000
Reznor Gas Space Heaters (6 units)	2008	20	2028	$12,000
Zamboni 545 #9009	2008	20	2028	$120,000
Water Softener West Rink	2008	20	2028	$15,000
Steel Roof *(placeholder, not budgeted)*	1989	40	2029	$200,000
Air Compressor	2009	20	2029	$2,500
Water Softener North/South Rinks	2014	15	2029	$7,000
Ice Edger B	2019	10	2029	$8,000
South Rink Radiant Heat	2010	20	2030	$8,000
Sanitaire Wide Area Sweeper	2015	15	2030	$1,450
KaiZen Restroom Cleaner	2020	10	2030	$5,000
Lennox Office Furnace	2020	10	2030	$7,000
Trane Heater Mech Rm A	2015	15	2030	$30,000
ILR 5/6/MRA Furnace	2011	20	2031	$10,000
North Rink Radiant Heaters	2017	15	2032	$35,000
Zamboni 545 #10039	2012	20	2032	$120,000
Munters Dehumidifier West Rink	2008	25	2033	$250,000
Skate Sharpener SPARX	2018	15	2033	$3,000
Reem Heat/AC Unit Roof	2018	15	2033	$14,000
Hot Water Heaters 3 Mechanical Room D	2019	15	2034	$30,000
Phantom Tension Batting Cage (2)	2015	20	2035	$3,200
Office Air Conditioner	2020	15	2035	$5,000
South Rink Dasher Boards	2005	30	2035	$60,000
Ice Cuber	2022	15	2037	$3,000
Innovate #1 Heating Unit Roof	2008	30	2038	$103,000

Skate Sharpener SPARX #2	2023	15	2038	$4,000
Innovate #2 Heating Unit Mech Rm D	2008	30	2038	$103,000
West Rink Compressor #1	2008	30	2038	$35,000
West Rink Compressor #2	2008	30	2038	$35,000
West Rink Compressor Motor #1	2008	30	2038	$15,000
West Rink Compressor Motor #2	2008	30	2038	$15,000
West Rink Dasher Boards	2008	30	2038	$200,000
Evaporative Condenser N & South Rinks	2019	20	2039	$65,000
North/West/South Rink Sound System	2019	20	2039	$30,000
North Rink Scoreboard	2019	20	2039	$50,000
Heat Exchanger - H2O Heat Recovery	2019	20	2039	$10,000
West Rink Radiant Heat	2025	15	2040	$50,000
Munters Dehumidifier North Rink (Desiccant Wheel Replaced 2025)	2008	15	2040	$40,000
Evaporative Condenser West Rink	2024	20	2044	$90,000
North/South Screw Compressor #1	2019	30	2049	$100,000
North/South Screw Compressor #2	2019	30	2049	$100,000
North/South Screw Compressor #3	2019	30	2049	$100,000
North/South Compressor Motor #1	2019	30	2049	$15,000
North/South Compressor Motor #2	2019	30	2049	$15,000
North/South Compressor Motor #3	2019	30	2049	$15,000
Bituminous Sidewalk	2022	30	2052	$30,000
North Rink HDP Piping	2019	50	2069	$600,000
South Rink HDP Piping	2019	50	2069	$400,000

Taxpayer Subsidy and Facility Sponsorships

The subsidization of ice arena facilities in Minnesota is considered common practice. However, the arena business model must always strive towards improved self-sufficiency. At a minimum, operating expenses must be paid for with operating revenue. Due to the value of capital facility and equipment, covering major renovations is a challenge for the arena operating model. The facility sponsorship program established in 2024 is designed to contribute funding towards capital improvements and should further support the financial goals of the Ice Arena.

The facility sponsorship program began in 2024 with a north rink naming rights agreement between Cottage Grove Logistics and the City of Cottage Grove. Financial compensation was received by the City for sole naming rights of the north rink. Those funds were applied to the

Ice Arena capital account and so far, helped fund capital investments such as the solar energy plant, Zamboni replacement, party light system, locker room construction, and more. Due to the success of this sponsorship program, the City Council authorized an agreement with Front Burner Sports in 2025 to market additional sponsorship opportunities to further support this effort. Finding alternative sources of revenue to cover capital expenditures is a significant opportunity to stabilize the financial performance of the ice arena.

Although the goal for the Ice Arena is self-sufficiency, it is important to note that the taxpayer subsidy does not go without reward to the residents of Cottage Grove. Beyond the benefits to those that use the facility directly, the Cottage Grove Ice Arena is a significant driver of a healthy local economy by bringing hundreds of thousands of consumers to the City annually. According to the Economic Impact Study completed in 2019; it is estimated that about $3.5 million in direct spending comes into the community from outside of Cottage Grove *every year* due to athletic events at public (City/School) facilities.

5-Year Performance Statement

For complete details please reference the full budget from the Finance Department.

Operating Revenues	2021	2022	2023	2024	2025
Ice Rental	$872,400	$908,900	$976,900	$1,039,300	$1,085,100
Turf Rental	$8,600	$12,700	$19,000	$11,000	$18,000
Concession Sales	$57,100	$140,100	$168,400	$179,900	$174,400
Admissions	$44,600	$93,600	$119,600	$127,200	$132,800
Pro Shop	$3,600	$5,500	$5,000	$6,000	$4,900
Skating/Hockey School	$122,200	$125,200	$134,300	$130,400	$122,100
Vending	$9,200	$22,100	$23,100	$19,600	$18,500
Advertising	$29,500	$43,100	$40,300	$38,300	$39,100
Skate Sharpening/Rental	$11,600	$16,200	$18,100	$17,000	$17,200
Memberships	$6,100	$13,400	$16,800	$17,200	$11,900
Leagues	$0	$200	$75,600	$46,400	$28,900
Misc. Sales/Donations	$23,400	$23,300	$20,400	$38,500	$36,400
Interest Income	$0	$0	$0	$0	$0
Total Operating Revenue	$1,188,300	$1,404,300	$1,617,500	$1,670,800	$1,689,300
Operating Expenses					
Total Personnel	$391,800	$494,000	$547,900	$641,800	$682,900
Total Commodities	$45,200	$57,200	$51,800	$54,400	$48,100
Total Contractual Services	$471,200	$649,600	$693,800	$671,000	$713,600
Total Capital Outlay	$43,400	$16,000	$100,500	$53,400	$40,800
Total Operating Expenses	$951,600	$1,216,800	$1,394,000	$1,420,600	$1,485,400
Net Operating Income (Loss)	$236,700	$187,500	$223,500	$250,200	$203,900
Construction Bond Payment	$220,000	$200,000	$200,000	$200,000	$200,000
Net Income (Loss)	$16,700	($12,500)	$23,500	$50,200	$3,900

Operational Income(Loss)
Benchmarking Report

2023

Facility	Revenue	Expenditure	Operational Profit (Loss)
Cottage Grove (2.5 sheets)	$1,617,500	$1,394,000	$223,500
Eagan (2 sheets)	$1,184,900	$1,275,200	$(90,300)
Polar/Tartan (2 sheets)	$754,483	$966,555	$(212,072)

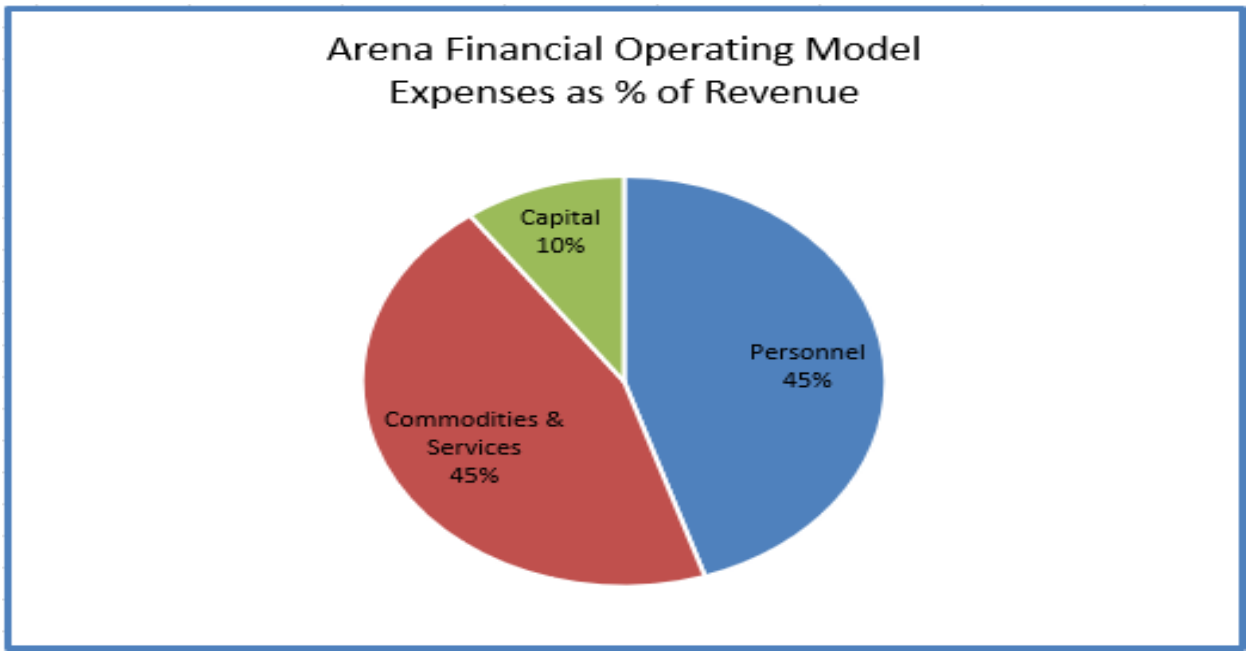
2024

Facility	Revenue	Expenditure	Operational Profit (Loss)
Cottage Grove (2.5 sheets)	$1,670,800	$1,420,600	$250,200
Eagan (2 sheets)	$1,296,900	$1,248,900	$48,000
Polar/Tartan (2 sheets)	$710,319	$1,050,080	$(339,761)

2025

Facility	Revenue	Expenditure	Operational Profit (Loss)
Cottage Grove (2.5 sheets)	$1,689,300	$1,485,400	$203,900
Eagan (2 sheets)	$1,351,100	$1,289,100	$62,000
Polar/Tartan (2 sheets)	$1,024,786	$1,154,295	$(129,509)

**Figures do not include debt payment*



Impact Measures

Ice Arena	2021	2022	2023	2024	2025
Ice Rental Hours	4,800	5,543	6,249	6,549	6,534
Turf Rental Hours	109	173	235	199	187
Public Ice Session Attendance	2,850	5,369	5,346	5,334	6,464
Special Events Hosted	1	1	2	2	7
Tournaments Hosted	13	17	15	15	14
Skating School Registrations	545	648	484	502	439
61 Hockey Camp Registrations	199	191	185	183	151
HS Game Attendance	3,300	12,420	12,834	15,311	11,767
Net Operating Income	236,700	142,500	223,500	250,200	203,900

Technology and Digital Infrastructure

Technology plays a vital and expanding role in the operations of the Cottage Grove Ice Arena and Recreation Department. Modern digital systems and tools support efficient operations, elevate customer service, and contribute to revenue generation, ultimately helping reduce the tax burden on residents by increasing participation, improving communication, and optimizing facility utilization.

Finnly Sport and ActiveNet

The City uses Finnly Sport software to manage core operational functions including credit card processing, cash flow tracking, ice scheduling, and locker room assignments. Staff are also exploring how to integrate Finnly Sport with the City's website to promote open ice availability, increasing transparency while helping maximize rental revenue. The ActiveNet platform is used for program registrations across Ice Arena and Recreation services, providing a reliable and user-friendly experience for customers. Both systems are evaluated regularly to ensure they meet operational needs and support efficient service delivery.

Digital Communication and Marketing

Digital communication tools also play a critical role in public engagement. The arena's electronic monument sign was upgraded with LED technology to improve visibility for programming, event announcements, and high-traffic promotions. Social media outreach, particularly through Facebook, provides timely updates on activities, special events, and promotions. This strengthens customer connection and drives participation.

The arena also leverages LiveBarn, a streaming service that broadcasts live and on-demand video of hockey games, practices, and special events. This platform enables families and fans to watch remotely, supports player development through replay features, and expands the reach

of arena programming. By making events more accessible, LiveBarn enhances community engagement and contributes to revenue opportunities.

Rinkfinder.com is a free online tool provided through the Minnesota Ice Arena Managers Association. It allows customers to search for available ice time by date, time, facility, or region, serving as the most widely used ice rental search resource in Minnesota. By listing local ice availability on Rinkfinder.com, the arena expands its visibility to potential renters, improves convenience for customers seeking open ice, and supports increased rental revenue through broader exposure. This tool directly aligns with the City's goals of improving customer service and maximizing facility usage to reduce operating costs.

Free Public Wi-Fi

To meet modern customer expectations and improve overall user experience, the Ice Arena and Recreation facilities offer free public Wi-Fi. This service allows parents to work remotely while waiting during practices or lessons, supports students completing homework, and enables all visitors to easily access digital schedules, registration portals, and streaming services. Free Wi-Fi also encourages longer stays in the facility, indirectly supporting concessions revenue and strengthening the value of the arena as a community space. As digital connectivity continues to shape community service delivery, public Wi-Fi represents a practical investment in customer convenience and operational effectiveness.

Future Technology Planning

Building on current digital initiatives, the Ice Arena will continue modernizing its technology infrastructure to enhance customer experience, improve operational efficiency, and support long-term revenue growth. Key advancements planned for the coming years include:

Enhanced Online Visibility and Revenue Growth (2027)

As discussed previously, the Ice Arena plans to expand its use of **Finnly Sport** by enabling online promotion of open ice availability. This feature will increase public visibility of rentable ice time, support more efficient scheduling, and help drive additional revenue.

Expanded Internet Capacity and Public Connectivity (2027–2028)

To meet growing digital demands from guests, teams, and staff, internet service provider (ISP) bandwidth will be increased in 2027/2028. This upgrade will expand public Wi-Fi coverage, improve network reliability, and enhance support for high-quality streaming services within the facility.

Safety and Security Upgrades (2027–2028)

Beginning in 2027/2028, the facility will implement modernized electronic access controls. These upgrades will include card-reader door hardware that strengthens building security,

provides greater control over access during extended or variable hours, and improves operational flexibility for staff.

Building Automation System Integration

The Ice Arena's building automation systems will be integrated into the City's **Alerton Compass** platform in 2026. This integration will enable real-time monitoring and faster alerting for critical systems such as HVAC, ice rink controls, and other facility infrastructure. The improved automation will support energy efficiency, reduce response times, and enhance preventative maintenance efforts.

SWOTT Analysis

Strengths

- A City Council that supports Arena services and impacts the community and local economy
- Provide ice opportunities 365 days a year
- South Rink design for small area play
- Three high quality ice sheets including fifteen locker rooms
- Updated refrigeration plant for the North and South Rinks (2019)
- Competitive pricing
- Superior spectator and lounging experiences including flat screen TV's and Wi-Fi
- Implementing new programs and partnering with Recreation
- Good working relationship with primary user groups and long-term lease agreements
- Home to Parks and Recreation Administration offices which maximize marketing strategies, administrative functions, and customer service
- Superior customer service and zero entry service
- Quality concessions stand and pro shop
- Dry Floor event capabilities & turf
- Own and operate Skating School
- Quality maintenance and building safety protocols
- Economic engine to the businesses of Cottage Grove
- Heathy inventory of equipment including rental skates, nets, and cones
- Well designed website that makes customer relations more mobile and user friendly to view the ice schedule and purchase ice rentals.
- Recent growth of public skate sessions, which include stick/puck, Cosmic Skate, open skate, and figure skating practice that all encourage families to skate. This success is supported with the recent increase in rental skate inventory available for customers.

Weaknesses

- Shared parking facilities with school can create parking and accessibility constraints during simultaneous events
- Location of the main 94/494 loop makes acquiring customers beyond the East Metro community more challenging.

- Two and a half sheets of ice during the Winter season may not be enough as Cottage Grove grows.

Opportunities

- Summer ice time is growing. Along with that there will be opportunities to attract and retain more customers.
- Identify daytime groups that would utilize non-prime ice.
- Expand marketing strategies to include new customers, beyond the metro, to host camps and tournaments in Cottage Grove.
- Continue to grow on-ice experiences and add lighting systems on both the South and West Rinks.
- Multi use space on the West Rink; to be more modern to accommodate and attract customers for birthday parties, meetings, team gatherings, etc.
- Continue to grow our special event opportunities with Recreation to utilize our turf and ice time.
- Remodel in 2027 of the offices, entrance, spectator areas and concession stand to make it more modernized and better experience for our customers.

Threats



- Rate increases need to be cautiously measured by staff to identify potential loss. For example, a slight increase in skating lesson fees may deter customers from registering and becoming long-term customers.
- The arena is expensive to operate with significant personnel costs, energy costs and equipment replacement. By maintaining equipment efficiency, lean staffing, and continuing to track and fund capital improvement projects, we can manage costs as efficiently as possible. Managing costs results in the ability for the CGIA to provide competitive pricing for services.
- The arena needs to ensure quality customer experiences daily. It is important that the entire staff team contributes to this end goal. Beyond guaranteed contracts, there is no requirement for customers to purchase arena services over competition. Each year, the arena inherently loses large ice contracts and must supplement those losses with new customer contracts. The losses come in the form of groups disbanding, groups moving to a more desirable location based on their logistical needs or in some cases even bankruptcy.
- Operating an ice arena lends itself to a variety of major safety concerns including ammonia refrigerant, air quality, building repairs and equipment operations.
- Changing community demographics that requires a need to program to a broader audience of potential. Although skating is still a stable activity in Cottage Grove, there

are many examples across the metro and state to verify declining participation in ice sports for fully developed communities. The arena must be able to add services or modify services over to time to ensure programming appeals to all residents.

- HVAC equipment and other facility systems related to the 2008 Ice Arena expansion are nearing their life expectancy. This results in higher annual maintenance and repair costs and ultimately replacement expense.

Trends

- Summer ice rental trends have been steadily climbing. This is a vital area of growth due to the increased competition for sales during off season.
- The Skate School is susceptible to many trends. Economic downturns typically result in reduced registrations simply based on a lack of discretionary personal funds. We continue to advertise the Skate School knowing that this is the feeder program for hockey, figure skating and recreational skating.
- USA Hockey, which is the national governing body for the sport of ice hockey in the United States, reported that 676,433 people registered with USA Hockey 2024/2025 season. Minnesota leads the country in total number of hockey players with 50,053.
- Growing expectations by the hockey community for facility supporting elements that do not directly recapture revenue; including warm-up and training areas, lounging areas, aesthetically trendy spaces.
- Cottage Grove's increasing population with demographics that support skating sports continues to offer opportunities for growth of skating lessons, figure skating, hockey and public skating sessions.
- The 2008 Ice Arena expansion project bonds are due to expire after 20 years. This opens the opportunity to fund the 2027 renovation project with bonding while also reducing the overall annual debt payment.

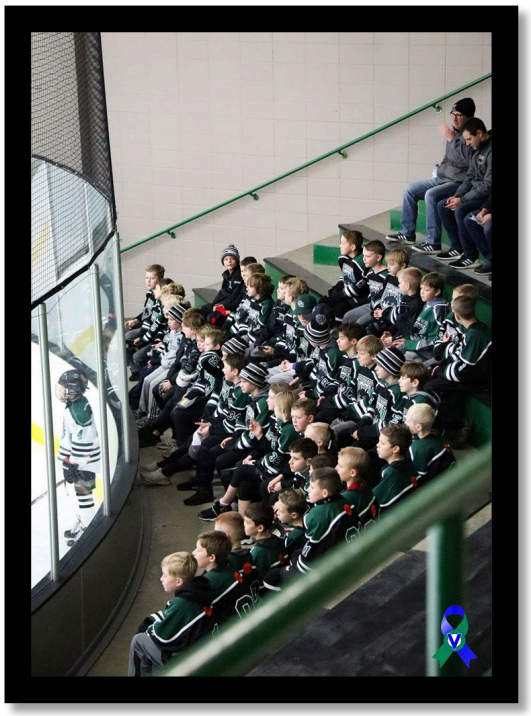


Five Year Plan

2026-2030



Ten Keys to Success of the Cottage Grove Ice Arena



1. Provide high quality and competitively priced ice rates and programs to the skating community.
2. Work with primary user groups to fulfill or exceed lease obligations.
3. Manage expenses to not exceed revenue growth.
4. Hire and train passionate employees to keep customer service as a top priority.
5. Market the facility to current and potential clients using trends and techniques as referenced in the *marketing section* of this document.
6. Consistently evaluate and develop programs that promote a healthy lifestyle and affordable family fun.
7. Design and implement renovations to the office, concessions, South Rink and CG Logistics Rink to provide a comfortable office environment and enhance customer experience.
8. Provide clean, comfortable, and enjoyable spaces for spectators in common areas, the meeting room, concessions, and restrooms.
9. Continuous development and creation of new customer experiences; public skating, birthday parties, special events, skate school events and more.
10. Source and secure naming rights partnerships by working with a company who specializes in corporate naming rights.

Ice Arena Renovation Project

The City hired Oertel Architects in 2025 to visualize how the lobby, offices, and visitor experience could be improved to further enhance the customer image of the ice arena within the region while addressing space needs and logistical challenges for the staff, and volunteer programs providing arena services. Improvements that were identified as critical include addressing space inadequacies within the office area, improving visibility of the concession stand, improving concession service queuing, providing more viewing space for north/south rinks and modernizing interior design elements to enhance customer experience. Secondary improvements include added storage space for skating and hockey programming needs, replacing floor matting and addressing drainage issues along southeast corner of the facility.

The current project estimate is $2.5M. Construction of the project is expected to time with the expiration of the bonds related to the 2008 ice arena expansion. This timing will allow the ice arena to schedule bond repayment costs into its annual expenditures with the expectation to recapture those costs with facility revenue to nullify the impact to the bottom line.

Full concept design package and cost estimating are included with this report as Exhibit B.

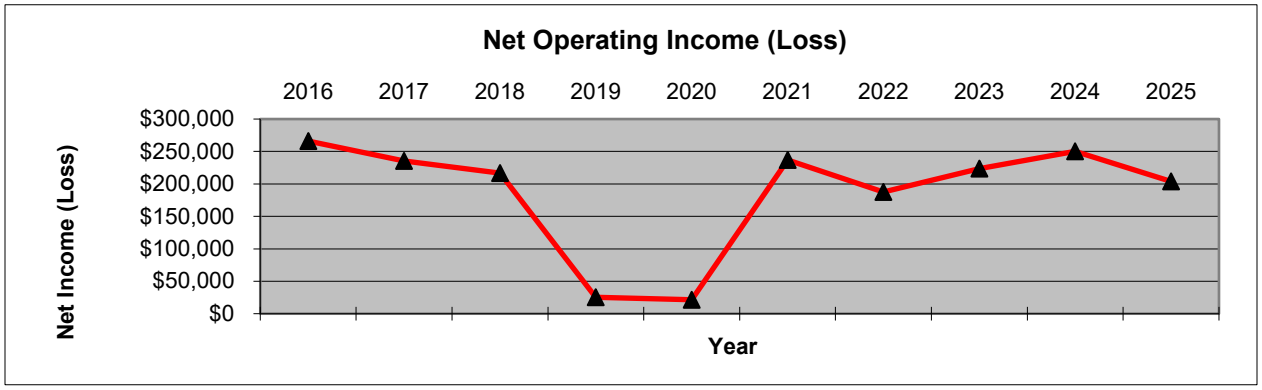


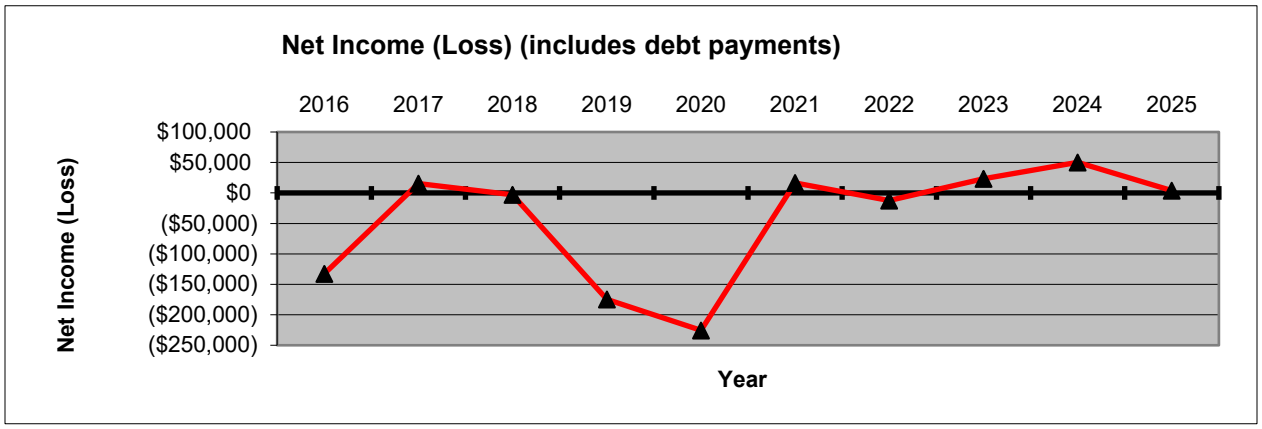
Financial Projections

The next five years continue with primary philosophy of managing revenues and expenses to assure the Ice Arena is:

1. Providing the highest level of service to its' customers
2. Well-maintained to protect the asset and minimize service disruptions
3. Revenue generation offsets operating expenditures.

A stable operating income coupled with the recent development of the ice arena capital fund (via sponsorship packages), will ultimately create enough income to pay for operating costs and debt payments while also replenishing the ice arena fund balance.





The Ice Arena financial model begins with revenue generation from primary tenants to cover fixed costs along with a large portion of variable costs. However, as opportunities arise to generate more revenue, variable expenses such as labor, utilities and maintenance/repair have a direct correlation. Constant analysis of the facility schedule allows management to determine if revenues justify the associated expense to balance the financial impact. Oftentimes, this requires synchronization of customer usage requests to maximize capacity of the facility schedule which ultimately yields larger profit margins.

Management forecasts the following financial goals based on past performance and future budgetary needs.

2026-2030 Financial Outlook

Operating Revenues	2026	2027	2028	2029	2030
Ice Rental	$1,200,000	$1,250,000	$1,300,000	$1,340,000	$1,375,000
Concession/Vending Sales	$200,000	$210,000	$220,000	$225,000	$230,000
Admissions	$133,000	$140,000	$145,000	$150,000	$155,000
Skating/Hockey School	$120,000	$125,000	$130,000	$135,000	$145,000
Miscellaneous Services	$140,000	$140,000	$145,000	$150,000	$155,000
Total Operating Revenue	**$1,793,000**	**$1,865,000**	**$1,940,000**	**$2,000,000**	**$2,060,000**
Operating Expenses					
Personnel	$710,000	$738,000	$768,000	$800,000	$832,000
Commodities	$50,000	$52,000	$54,000	$56,000	$59,000
Contractual Services	$640,000	$667,000	$692,000	$700,000	$727,000
Concession/Vending Resale Product	$80,000	$83,000	$87,000	$90,000	$94,000
Capital Outlay Fund	$30,000	$30,000	$50,000	$60,000	$70,000
Total Operating Expenses	**$1,510,000**	**$1,570,000**	**$1,651,000**	**$1,706,000**	**$1,782,000**
Net Operating Income (Loss):	**$283,000**	**$295,000**	**$289,000**	**$294,000**	**$278,000**
Construction Bond Payment	**$200,000**	**$200,000**	**$125,000**	**$125,000**	**$125,000**
General Fund Subsidy	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Net Income (Loss):	**$83,000**	**$95,000**	**$164,000**	**$169,000**	**$153,000**

2008 Bonds Paid

Remodel Bond Payment Added

Conclusion

The Ice Arena's primary focus is to maximize facility usage and positive customer experiences. Our staff is focused and trained in the ice industry and utilize its resources in the areas of selling ice and developing ice skating programs and events use that expertise to bring ice related recreation opportunities to the community.

Supplemental revenue generating programs such as turf, dry floor events, concessions, advertising, and product resale all need to be identified and managed appropriately to maximize revenue opportunity from the facility asset. By maximizing revenue opportunities, the arena can maintain competitive rental rates and increase its client base while minimizing the subsidy burden.

Ice Arena operations are very cyclical in nature and staff must always remain adaptable to changing trends and techniques to ensure new and returning clients are walking through the door and enjoy their experience. The success of the Ice Arena can be measured in customer growth, revenue growth, conservatively managed expenses, and its benefit to the local economy.

Exhibit A



An Economic Analysis of Athletic Events in Cottage Grove, Minnesota

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This report is an independent analysis performed by HKGI which has been prepared for the City of Cottage Grove, Minnesota and the Cottage Grove Athletic Association to evaluate and estimate the economic impacts of spending generated because of athletic events in the city.

The study includes:

- Executive Summary
- Background
- Terminology
- Methodology
- Findings
- Conclusion

Executive Summary

On an annual basis, *athletic events* in Cottage Grove stimulate an estimated $7,577,000 of direct spending in the City by both residents and visitors of Cottage Grove.

This direct spending generates an additional $1,515,000 through business-to-business or "indirect spending."

Of the $7,577,000 spent due to *athletic events*, 46% or $3,458,000 is coming from outside the community.

Individual *tournaments* generate $2,896,000 of direct spending from out of town, and another $189,000 of spending by Cottage Grove residents.

League play generates $3,930,000 of direct spending by Cottage Grove Residents, and $562,000 of direct spending by outside visitors inside the City of Cottage Grove.

On a regional basis (within and beyond Cottage Grove's borders), *athletic events* in Cottage Grove are responsible for $14,975,000 of direct spending and $5,990,000 of indirect spending.

Background

According to a 2017 HBO report, "Youth Sports Inc." families spent approximately $10 billion on sports related travel.[1] Different cities have taken various approaches trying to capture this market, ranging from big spending on tournament and support facilities (local examples include Blaine and Woodbury) to simply allowing athletic organizations to host tournaments.

Within the City of Cottage Grove, over 17,500 athletes participate in tournaments each year (based on most recent data) and over 80% of those athletes are not Cottage Grove residents. This translates to approximately 43,000 people coming into the community from outside every year to play and watch sports at tournaments.

In addition to tournaments, the City of Cottage Grove hosts some particularly robust athletic organizations. Nearly 5,000 home games are played across Cottage Grove each year, generating over half a million instances of people playing or watching sports in the city.

[1] https://www.broadwayworld.com/bwwtv/article/Scoop-REAL-SPORTS-WITH-BRYANT-GUMBEL-on-HBO-TodayAugust-22-2017-20170821

Terminology

Spending

Economic impact evaluations quantify the value of whatever it is they are studying by measuring spending. Impacts are counted as one of three types of spending: direct, indirect, and induced.

Direct Spending

Direct spending is the initial amount of money spent by the athletes and other visitors who are in town because of the tournament.

Example: The Jones Family from Duluth comes to Cottage Grove for a two day baseball tournament. They pay a fee for one of them to participate in the tournament. The family buys hot dogs and Gatorade from the concession stand for lunch, purchases dinner at a restaurant, rents a hotel room, fills up at a gas station, and buys a t-shirt from the tournament. These are all examples of direct spending.

Indirect Spending

Indirect spending is the "business-to-business" spending that occurs due to direct spending.

Example Continued: The tournament organizers hire a security company to be on hand for the tournament. The concession stand purchased the Gatorade, hot dogs, condiments, and buns from the grocery store. The restaurant got the food and drinks for the Jones' dinner from a distributor. The hotel room got tiny shampoo bottles from a vendor. The gas station purchased the gasoline from a distribution company. The T-shirts were ordered from a clothing company and printed by a screen printer. The spending on these goods and services is considered indirect spending.

Induced Spending

Induced spending is the spending that results due to increased personal income that stems from the direct and indirect spending.

Example Continued: The security company gives two employees overtime work. The grocery store adds more hours for the stockers and cashiers. The restaurant sees more demand and hires a new cook and waiter. These people all use their additional money to buy food, housing, gas, entertainment, and other goods, which in turn stimulates more spending from the places where they spent their money and so on. These are examples of induced spending. <u>This study recognizes, but does not quantify induced spending.</u>

Leakage and Capture Rate

Leakage is a term to describe the money that could be spent in a community (demand) that is instead spent elsewhere.

Similar to leakage, capture rate is the ability of a community to capture the demand for a good or service. If a tournament generates demand for 30 hotel rooms and 15 of the hotel rooms rented are in Cottage Grove, there is a 50% capture rate.

Methodology

When measuring economic impacts, there are a few approaches to determine the level of impacts. Two more intensive approaches are econometric general equilibrium models (ex. REMI) and Input/Output models (ex. IMPLAN & RIMS-II) that measure carefully collected inputs against inter-industry data and projected changes to see how much an event will cause deviation from a typical equilibrium.

This study utilizes a simpler approach based on work done by Indiana University to quantify economic impacts of sports tourism.[2] By examining City data of tournaments and seasonal play. It develops estimates of spending based on other research in order to approximate the amount spent by overnight visitors, day visitors, and Cottage Grove residents.

Given that the study is measuring imperfect information, it is more important to recognize this as reasonable estimates of economic impacts, rather than a highly detailed accounting of every dollar.

Use of other research

In order to develop estimates for spending, this report uses findings from other studies and sources that evaluated tournament spending in other communities. There is a significant amount of research that has been done on the impacts of sports related tourism, both as related to large events as well as youth sports. This study is using the research that has been done related to youth sports and tourism. Many of these studies have very robust data collection from which this study borrows. Where studies have been completed in other regions and at other points, findings have been adjusted for cost of living and inflation. In addition to other studies, the Minnesota Amateur Sports Commission has undertaken research to better understand the spending habits of amateur sports tourists. The table below shows the amount of spending by overnight and day trip parties. It is worth noting that youth tournaments have been found to generate slightly more spending than adult tournaments.

The assumptions used for this study are also included. Where tournaments are adult and youth, the adult numbers were used.

[2] Inexpensively Estimating the Economic Impact of Sports Tourism Programs in Small American Cities – University of Indiana

Study/Source	Youth/ Adult	Average Daily Spending (Overnight Party)	Average Daily Spending (Day Trip Party)
Small-scale event sport tourism: A case study in sustainable tourism (Gainesville FL; population 132,249)	Youth	$245.85	$219.90
Game On – The Impact of Youth Sports on a Regional Economy (Traverse City, MI; population 15,515)	Youth	$380.17	N/A
Economic And Revenue Impacts Of Grand Park Sports Campus On The City Of Westfield, Indiana (population 39,493)	Youth/ Adult	$553.50	$166.05
Economic Analysis of Sports Tourism (Carson City, NV; population 54,745)	Youth	$350.44	$261.17
Minnesota Amateur Sports Commission	Youth	$300.00	$120.00
Small-scale event sport tourism: A case study in sustainable tourism (Gainesville FL; population 132,249)	Adult	$191.68	$154.21
Minnesota Amateur Sports Commission	Adult	$240.00	$120
Cottage Grove Economic Impact Study	Youth	$250.00	$150.00
Cottage Grove Economic Impact Study	Adult	$200.00	$100.00

Other Points to Consider

Many economic impact studies are criticized for overly optimistic estimates. This study has attempted to address these issues by utilizing conservative estimates, not attempting to quantify induced spending, and discussing some of the other common issues that can challenge the validity of a study. In general, where judgement calls were necessary or ranges were available, this study uses the most conservative numbers available.

Local vs. non-local spending

Non-local vs local spending is important to identify. Non-local spending is money that would not have been put into the local economy, without the tournament or game that brought them to the community. Local spending is more complicated. Arguments can be made that without the opportunity to play sports, those dollars would have been spent on some other activity in the community. While this is the case to some degree, opportunities to participate in sports are abundant in neighboring communities and it is more likely that those dollars would instead go

to Woodbury, Hastings, or other cities in the region. Because the extent of this phenomenon is debatable, this study separately identifies local and non-local spending.

Cottage Grove vs. Regional Spending

Just as local players could opt to play elsewhere, visitors may also choose to spend their money outside the city limits of Cottage Grove. In order to better reflect this reality, the study estimates capture rates for both hotel spending and other spending.

Hotels

A search of hotels in Cottage Grove returns two results inside the city limits, Country Inn and Suites and Wakota Inn and Suites. Together these hotels have 112 rooms. Based on a regional standard of 60% typical occupancy[3] that means there are typically 45 rooms available on any given night in Cottage Grove. These rooms are typically priced between $69 and $115 per night with an average price of $100 per night. This price point suggests that rooms are competitively priced and likely to be used by teams. This study uses a conservative estimate of 1 hotel room per party. This is likely understating the impact of tournaments on hotel rentals as some parties will require more than 1 hotel room.

Given that there are numerous hotels available in Woodbury, Eagan, Bloomington, and other surrounding communities within a 20 minute drive, this study estimates that Cottage Grove hotels will capture 50% of the hotel rooms demanded until they have reached 45 rooms.

Note: While teams may be responsible for renting more than 45 rooms, data suggests that they would be filling rooms that would otherwise be rented, and as such this study does not account for them bringing additional spending to the community.

Leakage

Environmental Systems Research Institute (ESRI) performs market research on communities to determine the leakage or surplus of spending in a community across different retail types. Based on the number of households, household size, and household income, ESRI estimates that there is demand for $57,484,930 worth of spending at “food services and drinking places” but only realizes $26,855,298 of that demand. Similarly there is projected demand for $56,780,193 worth of spending at “gasoline stations” but only $31,809,019 worth of that demand is realized in Cottage Grove.[4] This means that given the options available in other communities, just under half of the money that could be spent at restaurants and gas stations in Cottage Grove is being spent in those other communities.

[3] 2018 Second-Quarter National Hospitality Report – Marcus & Millichap

[4] Esri 2017 Retail MarketPlace – ESRI and Infogroup

The opinion of this survey is that spending due to athletics is higher than this number as the leakage analysis reflects a large number of residents that commute to other communities for work, while athletics spending is more likely to be at the facility or nearby. That said, in order to present a conservative estimate, the study uses a 51% capture rate to reflect local leakage when calculating spending in Cottage Grove. The provision and/or growth of local shopping and accommodations will typically reduce leakage in a community as visitors are able to more readily purchase their goods and services nearest the athletic event. In particular, due to limited hotel options in Cottage Grove, the City is only capturing approximately 30% of the hotel room demand from athletic events. Teams are likely choosing to stay in neighboring communities once the local hotel(s) is full. With just one large hotel in the community, lodging can be filled to capacity quickly with one sports team, a local wedding or local business event booking. And sports teams will typically stay together in order to maintain their social circle during their travels. Thus, if there are not enough rooms for an entire team, the team will find another lodging option even if it means traveling further for accommodations.

Spending vs. Benefit

It is also important to recognize that this study is measuring spending and not necessarily benefit. Just because money is spent in a community does not mean the community is better off to the exact amount of money spent.

Going back to the Jones Family example: If Mr. Jones buys a hot dog from the concession stand for 3 dollars, it does not mean the concessionaire is now 3 dollars better off. In order to get that hot dog to Mr. Jones, the concessionaire may have to spend a dollar on the hot dog, bun, condiments, and napkin and another seventy five cents in wages for the person working the stand. In this example the concessionaire is really $1.25 better off, even though they sold the hot dog for three dollars. (Indirect and induced spending suggests the supermarket that supplied the hot dogs and the person working the stand are also better off)

Just because the community sees $7,577,000 in additional spending, it does not equate to an additional benefit of the exact same number for the community.

Findings

Tournament Spending

Overnight Spending

Overnight visiting parties are estimated to spend $250 per night.

They are generating demand for 4,883 hotel nights, of which this study estimates 1,399 are being fulfilled in Cottage Grove. Based on an average Cottage Grove hotel rate of $100.21 out of town. This is generating $140,170 in hotel spending in Cottage Grove. An indirect multiplier of 1.2 suggests an additional $28,034 of business-to-business spending.

Outside Daytime Spending

The average out of town guest party is estimated to spend $100/night on lodging and $150/day on other spending (food, gas, drinks, entertainment, souvenirs, etc.). Guest parties on day trips are estimated to spend the same $150/day. Of that $150, this study anticipates that 51.34% of that money will be spent within the City of Cottage Grove. Daytime spending by out of town guests is estimated at $2,755,675. A multiplier of 1.2 suggests an additional $551,135 of business-to-business indirect spending.

Resident Daytime Spending

Cottage Grove residents are anticipated to spend $50 per day per party related to tournaments, generating an additional $189,239 in direct spending and $37,847 in indirect spending.

Season Spending

Spending per event during league games and seasons is greatly reduced as games are typically only an hour or two and do not generate the same needs as an all day tournament. That being said, there are an enormous amount of games that are played. There are an estimated 524,984 instances of someone watching or playing in a game in Cottage Grove each year. With an estimated spending of $16.67 per game, per person (not party) league games are generating an estimated $3,930,180 in local spending by residents and an additional $561,933 in outsider guest spending. This has indirect effects of another $898,423 in business-to-business spending in Cottage Grove.

Other Benefits of Athletics in a Community

In addition to the quantified benefits discussed above, there are a number of other positives to hosting athletics in the community. Some studies have quantified these, but for the purposes of this study, they are simply discussed as a narrative.

Induced Spending

While quantifying induced spending is a difficult and often subjective effort, it is still very real. Dollars spent in Cottage Grove will continue to benefit local business and government through taxes long after the initial time they are spent.

Additional Athletics Spending

While unquantified in this research, sports families are paying a large amount to sign up, outfit, and train their athletes. Reporting by Time suggests the youth sports industry does about $15

billion per year and has grown 55% since 2010.[5] This includes league fees, sports camps, equipment, and facility rentals in addition to money spent on traveling. When these dollars are spent in the community, other local businesses do well providing these goods and services to families.

Community Perceptions and Awareness

Bringing 55,000 people into the community each year is a valuable opportunity to market Cottage Grove to potential new residents. Proximity to parks is known to increase the value of homes,[6] showing that people place a value on parks when deciding where to live. Using parks to show off the community to visitors (potential new residents) is a good way to build a City's reputation and brand. The City is competing with other communities and visitors remember the experiences they have, especially in community facilities such as schools and parks.

Health Outcomes

Training kids to be active can set them up for healthier lifestyles as adults. Denver completed a comprehensive study of the economic impacts of their park system on health costs and estimated that park users under 65 saved an average of $351 per year and those over 65 saved $702 per year.[7] That is money that can be spent on other local goods and services. Although it is difficult to quantify, research regularly identifies access to natural environments as a lifestyle benefit both mentally, physically and socially.

Life Lessons for Citizens

Sports have many intangible benefits as well. When done well, sports can teach athletes important life lessons. Lifelong friendships can be forged on a field or a court at the same time players learn how to compete with everything they've got, win and lose with class, work as a team, and treat their opponents with respect. Just importantly, the intrinsic value of maintaining a healthy and diverse parks and recreation system offers residents the opportunity to lead happier and healthier lifestyles.

Conclusions

This report estimates about $3.5 million in direct spending comes into the community from outside of Cottage Grove *every year* due to athletic events at public (City/School) facilities. Without facilities to host athletic events, it is estimated that up to $4 million annually could be spent outside the community by local Cottage Grove families traveling elsewhere to participate in sports. These numbers represent a real and significant amount of money coming into and

[5] http://time.com/4913687/how-kids-sports-became-15-billion-industry/

[6] The Economic Impact of Proximity to Open Space on Single-Family Home Values in Washington County, Minnesota (2007)

[7] The Economic Benefits of Denver's Park and Recreation System (2010)

staying in the community. While they are significant, this study suggests that the community's ability to capitalize on the economic impact of sports may be moderated by limited lodging and dining options.

The overall economic impacts from athletics in Cottage Grove are understandably not as strong as those communities that have made sports tourism a key economic development strategy. Those communities have invested heavily into mass facilities, complexes and infrastructure to host large-scale events that have much larger and more steady use. However, when comparing to similar suburban bedroom communities, Cottage Grove does well based on the strength of internal participation in athletic programming and makes efficient use of available facilities. The Cottage Grove Ice Arena is one of the largest in its state and is a shining example of a venue that is designed to host many large scale events throughout each season. However, building larger and more athletic facilities is not always a direct correlation to increased economic growth. Each community must weigh the costs and benefits of such investments. Simply stated, capital investment does not generate economic impact without robust event programming staff and/or volunteers. Without programming, facility owners are left with a glut of underutilized athletic space which are a drain operating labor and expenses.

Cottage Grove has exceptionally high turnout for athletics and it is clear that participation in sports is an important aspect in the lives of many Cottage Grove residents and families. Tournaments and games are important community events, not only for the civic pride that comes from the competition, but also as illustrated by the large number of volunteers who are giving their time and effort to make the community's investment in fields and facilities go even further. Additionally, athletics give the community a chance to promote itself to more than 55,000 people from outside the community each year; 55,000 people that may not otherwise have a reason to travel to Cottage Grove. The combination of a growing sports industry, favorable demographics, quality athletic facilities and a dedicated group of community members suggests that nurturing relationships between athletic programs, the City and local business is an effort that should benefit the community as a whole.

Cottage Grove

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 250 - ICE ARENA											
Revenue											
Category: 3310 - INTERGOVERNMENTAL											
Object: 3359 - OTHER GOV AID											
250-77-3700-3359	OTHER GOV AID	57,500.00	57,000.00	28,500.00	57,500.00	57,500.00	0.00	0.00%	57,500.00	0.00	0.00%
Total Object: 3359 - OTHER GOV AID:		**57,500.00**	**57,000.00**	**28,500.00**	**57,500.00**	**57,500.00**	**0.00**	**0.00%**	**57,500.00**	**0.00**	**0.00%**
Total Category: 3310 - INTERGOVERNMENTAL:		**57,500.00**	**57,000.00**	**28,500.00**	**57,500.00**	**57,500.00**	**0.00**	**0.00%**	**57,500.00**	**0.00**	**0.00%**
Category: 3400 - CHARGES FOR SERVICES											
Object: 3561 - ADMISSIONS											
250-77-3700-3561	ADMISSIONS	0.00	0.00	-9.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
250-77-9250-3561	ADMISSIONS	127,244.97	47,283.91	23,166.09	125,000.00	130,000.00	5,000.00	4.00%	130,000.00	0.00	0.00%
Total Object: 3561 - ADMISSIONS:		**127,244.97**	**47,283.91**	**23,157.09**	**125,000.00**	**130,000.00**	**5,000.00**	**4.00%**	**130,000.00**	**0.00**	**0.00%**
Object: 3563 - SUPERVISED PLAYGROUNDS											
250-77-9250-3563	PUNCH CARDS	17,239.84	11,849.05	4,704.00	17,000.00	17,000.00	0.00	0.00%	17,000.00	0.00	0.00%
Total Object: 3563 - SUPERVISED PLAYGROUNDS:		**17,239.84**	**11,849.05**	**4,704.00**	**17,000.00**	**17,000.00**	**0.00**	**0.00%**	**17,000.00**	**0.00**	**0.00%**
Object: 3564 - H.S. GAME ADMISSIONS											
250-77-3700-3564	H.S. GAME ADMISSIONS	0.00	86,583.25	45,147.00	0.00	90,000.00	90,000.00	0.00%	92,000.00	2,000.00	2.22%
Total Object: 3564 - H.S. GAME ADMISSIONS:		**0.00**	**86,583.25**	**45,147.00**	**0.00**	**90,000.00**	**90,000.00**	**0.00%**	**92,000.00**	**2,000.00**	**2.22%**
Object: 3567 - EDUCATIONAL LESSONS											
250-77-3700-3567	LESSONS	80,002.17	63,060.32	46,052.25	85,000.00	87,000.00	2,000.00	2.35%	89,600.00	2,600.00	2.99%
250-77-9250-3567	SKATING LESSONS	50,405.50	59,453.65	25,861.00	50,000.00	60,000.00	10,000.00	20.00%	62,500.00	2,500.00	4.17%
Total Object: 3567 - EDUCATIONAL LESSONS:		**130,407.67**	**122,513.97**	**71,913.25**	**135,000.00**	**147,000.00**	**12,000.00**	**8.89%**	**152,100.00**	**5,100.00**	**3.47%**
Object: 3569 - LEAGUE FEES											
250-77-3700-3569	3v3 HOCKEY LEAGUE	35,617.06	28,970.00	-3,651.40	40,000.00	0.00	-40,000.00	-100.00%	0.00	0.00	0.00%
250-77-9250-3569	LEAGUE FEE	7,200.00	3,350.00	0.00	7,000.00	0.00	-7,000.00	-100.00%	0.00	0.00	0.00%
Total Object: 3569 - LEAGUE FEES:		**42,817.06**	**32,320.00**	**-3,651.40**	**47,000.00**	**0.00**	**-47,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Object: 3570 - SKATE SHARPENING											
250-77-9250-3570	SKATE SHARPENING	16,993.59	17,186.26	7,893.00	18,500.00	19,000.00	500.00	2.70%	19,500.00	500.00	2.63%
Total Object: 3570 - SKATE SHARPENING:		**16,993.59**	**17,186.26**	**7,893.00**	**18,500.00**	**19,000.00**	**500.00**	**2.70%**	**19,500.00**	**500.00**	**2.63%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 3571 - CONCESSION SALES											
250-77-9250-3571	CONCESSION SALES	179,865.15	174,255.70	83,106.33	190,000.00	200,000.00	10,000.00	5.26%	205,000.00	5,000.00	2.50%
Total Object: 3571 - CONCESSION SALES:		**179,865.15**	**174,255.70**	**83,106.33**	**190,000.00**	**200,000.00**	**10,000.00**	**5.26%**	**205,000.00**	**5,000.00**	**2.50%**
Object: 3572 - VENDING SALE											
250-77-9250-3572	VENDING SALE	19,648.04	18,451.41	10,075.22	30,000.00	30,000.00	0.00	0.00%	32,000.00	2,000.00	6.67%
Total Object: 3572 - VENDING SALE:		**19,648.04**	**18,451.41**	**10,075.22**	**30,000.00**	**30,000.00**	**0.00**	**0.00%**	**32,000.00**	**2,000.00**	**6.67%**
Object: 3573 - PRO SHOP SALE											
250-77-9250-3573	PRO SHOP SALE	5,981.06	4,897.21	860.43	6,000.00	6,000.00	0.00	0.00%	6,100.00	100.00	1.67%
Total Object: 3573 - PRO SHOP SALE:		**5,981.06**	**4,897.21**	**860.43**	**6,000.00**	**6,000.00**	**0.00**	**0.00%**	**6,100.00**	**100.00**	**1.67%**
Object: 3574 - ADVERTISING SALES											
250-77-9250-3574	ADVERTISING SALES	37,495.84	39,140.58	18,427.42	42,000.00	43,000.00	1,000.00	2.38%	44,000.00	1,000.00	2.33%
Total Object: 3574 - ADVERTISING SALES:		**37,495.84**	**39,140.58**	**18,427.42**	**42,000.00**	**43,000.00**	**1,000.00**	**2.38%**	**44,000.00**	**1,000.00**	**2.33%**
Object: 3575 - SPECIAL EVENTS											
250-77-3700-3575	SPECIAL EVENTS	0.00	396.77	7,156.25	0.00	7,000.00	7,000.00	0.00%	7,000.00	0.00	0.00%
Total Object: 3575 - SPECIAL EVENTS:		**0.00**	**396.77**	**7,156.25**	**0.00**	**7,000.00**	**7,000.00**	**0.00%**	**7,000.00**	**0.00**	**0.00%**
Object: 3576 - TURF RENTALS											
250-77-3713-3576	TURF RENTALS	10,957.50	18,014.87	18,025.00	15,000.00	20,000.00	5,000.00	33.33%	20,600.00	600.00	3.00%
Total Object: 3576 - TURF RENTALS:		**10,957.50**	**18,014.87**	**18,025.00**	**15,000.00**	**20,000.00**	**5,000.00**	**33.33%**	**20,600.00**	**600.00**	**3.00%**
Object: 3814 - RENTAL INCOME											
250-77-3710-3814	NORTH RINK ICE RENTAL	380,615.21	384,645.96	156,065.74	500,000.00	475,000.00	-25,000.00	-5.00%	490,000.00	15,000.00	3.16%
250-77-3713-3814	WEST RINK ICE RENTAL	327,031.84	359,429.20	115,256.40	340,000.00	400,000.00	60,000.00	17.65%	412,000.00	12,000.00	3.00%
250-77-3715-3814	SOUTH RINK ICE RENTAL	212,613.13	222,154.80	85,795.03	230,000.00	260,000.00	30,000.00	13.04%	267,800.00	7,800.00	3.00%
250-77-9250-3814	RENTAL INCOME	2,697.05	2,946.75	5,811.06	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Total Object: 3814 - RENTAL INCOME:		**922,957.23**	**969,176.71**	**362,928.23**	**1,072,000.00**	**1,137,000.00**	**65,000.00**	**6.06%**	**1,171,800.00**	**34,800.00**	**3.06%**
Total Category: 3400 - CHARGES FOR SERVICES:		**1,511,607.95**	**1,542,069.69**	**649,741.82**	**1,697,500.00**	**1,846,000.00**	**148,500.00**	**8.75%**	**1,897,100.00**	**51,100.00**	**2.77%**
Category: 3809 - INVESTMENT INTEREST											
Object: 3810 - INVEST INTEREST											
250-77-9250-3810	INVEST INTEREST	74,994.00	63,287.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3810 - INVEST INTEREST:		**74,994.00**	**63,287.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3809 - INVESTMENT INTEREST:		**74,994.00**	**63,287.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3812 - MISCELLANEOUS											
Object: 3812 - DONATE & CONTRI											
250-00-9250-3812	DONATE & CONTRI	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3812 - DONATE & CONTRI:		**8,750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 3813 - SALE OF GOODS											
250-77-9250-3813	SALE OF GOODS	0.00	0.00	1,665.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3813 - SALE OF GOODS:		**0.00**	**0.00**	**1,665.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3816 - REFUND & REIMBRS											
250-77-3700-3816	REFUND & REIMBRS	0.00	0.00	86.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
250-77-9250-3816	REFUND & REIMBRS	28,505.00	36,088.00	2,250.00	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
Total Object: 3816 - REFUND & REIMBRS:		**28,505.00**	**36,088.00**	**2,336.41**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**	**20,000.00**	**0.00**	**0.00%**
Object: 3829 - MISC - OTHER											
250-77-9250-3829	MISC - OTHER	1,220.89	399.04	33.79	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3829 - MISC - OTHER:		**1,220.89**	**399.04**	**33.79**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 3830 - CASH OVER/UNDER											
250-77-9250-3830	CASH OVER	46.21	104.54	-51.68	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 3830 - CASH OVER/UNDER:		**46.21**	**104.54**	**-51.68**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 3812 - MISCELLANEOUS:		**38,522.10**	**36,591.58**	**3,983.52**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**	**20,000.00**	**0.00**	**0.00%**
Total Revenue:		**1,682,624.05**	**1,698,948.27**	**682,225.34**	**1,775,000.00**	**1,923,500.00**	**148,500.00**	**8.37%**	**1,974,600.00**	**51,100.00**	**2.66%**
Expense											
Category: 4100 - PERSONAL SERVICES											
Object: 4100 - SALARY-FULL TIME											
250-77-3700-4100	SALARY-FULL TIME	318,605.64	312,313.71	147,653.69	362,400.00	375,800.00	13,400.00	3.70%	393,000.00	17,200.00	4.58%
Total Object: 4100 - SALARY-FULL TIME:		**318,605.64**	**312,313.71**	**147,653.69**	**362,400.00**	**375,800.00**	**13,400.00**	**3.70%**	**393,000.00**	**17,200.00**	**4.58%**
Object: 4110 - OVERTIME F. T.											
250-77-3700-4110	OVERTIME F. T.	276.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4110 - OVERTIME F. T.:		**276.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4115 - REGULAR-P/T REG STATUS											
250-77-3700-4115	REGULAR-P/T REG STATUS	0.00	16,890.00	8,138.04	18,500.00	19,100.00	600.00	3.24%	19,900.00	800.00	4.19%
Total Object: 4115 - REGULAR-P/T REG STATUS:		**0.00**	**16,890.00**	**8,138.04**	**18,500.00**	**19,100.00**	**600.00**	**3.24%**	**19,900.00**	**800.00**	**4.19%**
Object: 4120 - SAL-P.T./TEMP											
250-77-3700-4120	SAL-P.T./TEMP	18,248.97	13,161.94	4,306.97	20,000.00	15,000.00	-5,000.00	-25.00%	16,000.00	1,000.00	6.67%
250-77-3720-4120	SAL-P.T./TEMP	115,668.47	135,232.61	52,607.67	94,700.00	135,000.00	40,300.00	42.56%	140,600.00	5,600.00	4.15%
250-77-3730-4120	SAL-P.T./TEMP	21,650.44	22,474.07	12,004.05	22,300.00	24,000.00	1,700.00	7.62%	25,000.00	1,000.00	4.17%
250-77-3740-4120	SAL-P.T./TEMP	32,403.27	32,546.52	12,965.29	31,000.00	33,000.00	2,000.00	6.45%	34,000.00	1,000.00	3.03%
Total Object: 4120 - SAL-P.T./TEMP:		**187,971.15**	**203,415.14**	**81,883.98**	**168,000.00**	**207,000.00**	**39,000.00**	**23.21%**	**215,600.00**	**8,600.00**	**4.15%**
Object: 4121 - O.T. - P.T./TEMP											
250-77-3700-4121	O.T. - P.T./TEMP	459.01	360.65	163.91	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
250-77-3720-4121	O.T. - P.T./TEMP	5,194.80	5,257.04	2,748.21	4,500.00	5,000.00	500.00	11.11%	5,000.00	0.00	0.00%
250-77-3730-4121	O.T. - P.T./TEMP	795.18	593.91	633.92	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%

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250-77-3740-4121	O.T. - P.T./TEMP	1,384.66	1,114.07	478.29	1,500.00	2,000.00	500.00	33.33%	2,000.00	0.00	0.00%
	Total Object: 4121 - O.T. - P.T./TEMP:	**7,833.65**	**7,325.67**	**4,024.33**	**6,800.00**	**7,800.00**	**1,000.00**	**14.71%**	**7,800.00**	**0.00**	**0.00%**
Object: 4138 - MN PAID LEAVE											
250-77-3700-4138	MN PAID LEAVE	0.00	94.29	810.83	2,400.00	2,100.00	-300.00	-12.50%	2,300.00	200.00	9.52%
250-77-3720-4138	MN PAID LEAVE	0.00	53.23	286.83	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%
250-77-3730-4138	MN PAID LEAVE	0.00	3.57	65.05	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
250-77-3740-4138	MN PAID LEAVE	0.00	22.59	69.25	0.00	100.00	100.00	0.00%	100.00	0.00	0.00%
	Total Object: 4138 - MN PAID LEAVE:	**0.00**	**173.68**	**1,231.96**	**2,400.00**	**2,600.00**	**200.00**	**8.33%**	**2,800.00**	**200.00**	**7.69%**
Object: 4141 - PERA											
250-77-3700-4141	PERA	24,574.97	25,552.40	11,780.10	34,800.00	37,000.00	2,200.00	6.32%	39,100.00	2,100.00	5.68%
250-77-3720-4141	PERA	6,406.44	7,644.94	2,562.66	6,000.00	7,600.00	1,600.00	26.67%	7,600.00	0.00	0.00%
250-77-3730-4141	PERA	337.62	389.53	189.62	300.00	400.00	100.00	33.33%	400.00	0.00	0.00%
250-77-3740-4141	PERA	568.21	486.07	181.78	500.00	600.00	100.00	20.00%	600.00	0.00	0.00%
	Total Object: 4141 - PERA:	**31,887.24**	**34,072.94**	**14,714.16**	**41,600.00**	**45,600.00**	**4,000.00**	**9.62%**	**47,700.00**	**2,100.00**	**4.61%**
Object: 4142 - FICA											
250-77-3700-4142	FICA	23,452.57	24,495.55	11,032.32	29,100.00	30,600.00	1,500.00	5.15%	32,600.00	2,000.00	6.54%
250-77-3720-4142	FICA	9,178.23	10,930.12	4,261.50	9,000.00	11,000.00	2,000.00	22.22%	11,000.00	0.00	0.00%
250-77-3730-4142	FICA	1,704.96	1,776.99	966.74	2,000.00	2,500.00	500.00	25.00%	2,500.00	0.00	0.00%
250-77-3740-4142	FICA	2,540.24	2,647.28	1,028.43	2,500.00	2,600.00	100.00	4.00%	2,600.00	0.00	0.00%
	Total Object: 4142 - FICA:	**36,876.00**	**39,849.94**	**17,288.99**	**42,600.00**	**46,700.00**	**4,100.00**	**9.62%**	**48,700.00**	**2,000.00**	**4.28%**
Object: 4144 - HEALTH INSURANCE											
250-77-3700-4144	HEALTH INSURANCE	40,800.00	44,900.04	20,416.65	49,000.00	53,800.00	4,800.00	9.80%	59,200.00	5,400.00	10.04%
	Total Object: 4144 - HEALTH INSURANCE:	**40,800.00**	**44,900.04**	**20,416.65**	**49,000.00**	**53,800.00**	**4,800.00**	**9.80%**	**59,200.00**	**5,400.00**	**10.04%**
Object: 4147 - UNEMPLOYMENT											
250-77-3700-4147	UNEMPLOYMENT	702.18	4,910.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Object: 4147 - UNEMPLOYMENT:	**702.18**	**4,910.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4148 - WORKERS COMP											
250-77-9250-4148	WORKERS COMP	16,800.00	18,999.96	8,583.35	20,600.00	8,600.00	-12,000.00	-58.25%	9,800.00	1,200.00	13.95%
	Total Object: 4148 - WORKERS COMP:	**16,800.00**	**18,999.96**	**8,583.35**	**20,600.00**	**8,600.00**	**-12,000.00**	**-58.25%**	**9,800.00**	**1,200.00**	**13.95%**
	Total Category: 4100 - PERSONAL SERVICES:	**641,752.62**	**682,851.72**	**303,935.15**	**711,900.00**	**767,000.00**	**55,100.00**	**7.74%**	**804,500.00**	**37,500.00**	**4.89%**
Category: 4200 - COMMODITIES											
Object: 4200 - OFFICE SUPPLIES											
250-77-3700-4200	OFFICE SUPPLIES	854.63	980.17	0.00	1,000.00	1,070.00	70.00	7.00%	1,100.00	30.00	2.80%
	Total Object: 4200 - OFFICE SUPPLIES:	**854.63**	**980.17**	**0.00**	**1,000.00**	**1,070.00**	**70.00**	**7.00%**	**1,100.00**	**30.00**	**2.80%**

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Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4209 - OP SUPPLIES-CLEN											
250-77-3700-4209	OP SUPPLIES-CLEN	7,449.85	4,887.51	4,405.75	8,000.00	8,200.00	200.00	2.50%	8,480.00	280.00	3.41%
Total Object: 4209 - OP SUPPLIES-CLEN:		**7,449.85**	**4,887.51**	**4,405.75**	**8,000.00**	**8,200.00**	**200.00**	**2.50%**	**8,480.00**	**280.00**	**3.41%**
Object: 4210 - OP SUPPLY-OTHER											
250-77-3700-4210	OP SUPPLY-OTHER	10,412.84	9,017.68	3,086.64	12,500.00	12,900.00	400.00	3.20%	13,250.00	350.00	2.71%
250-77-3740-4210	OP SUPPLY-OTHER	0.00	13.79	119.76	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4210 - OP SUPPLY-OTHER:		**10,412.84**	**9,031.47**	**3,206.40**	**12,500.00**	**12,900.00**	**400.00**	**3.20%**	**13,250.00**	**350.00**	**2.71%**
Object: 4211 - MOTOR FUELS											
250-77-3700-4211	MOTOR FUELS	7,205.36	8,513.51	3,235.87	8,500.00	9,000.00	500.00	5.88%	9,300.00	300.00	3.33%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	Changed to $9,000 from $8500 per Jordan		0.00	0.00	9,000.00						
Total Object: 4211 - MOTOR FUELS:		**7,205.36**	**8,513.51**	**3,235.87**	**8,500.00**	**9,000.00**	**500.00**	**5.88%**	**9,300.00**	**300.00**	**3.33%**
Object: 4212 - LUB/ADD											
250-77-3700-4212	LUB/ADD	1,361.32	410.02	499.53	700.00	700.00	0.00	0.00%	740.00	40.00	5.71%
Total Object: 4212 - LUB/ADD:		**1,361.32**	**410.02**	**499.53**	**700.00**	**700.00**	**0.00**	**0.00%**	**740.00**	**40.00**	**5.71%**
Object: 4217 - CLOTHING/UNIFORM											
250-77-3700-4217	CLOTHING/UNIFORM	2,819.45	1,892.18	296.00	1,850.00	1,900.00	50.00	2.70%	1,980.00	80.00	4.21%
Total Object: 4217 - CLOTHING/UNIFORM:		**2,819.45**	**1,892.18**	**296.00**	**1,850.00**	**1,900.00**	**50.00**	**2.70%**	**1,980.00**	**80.00**	**4.21%**
Object: 4231 - SMALL TOOLS											
250-77-3700-4231	SMALL TOOLS	509.80	302.37	9.99	500.00	550.00	50.00	10.00%	530.00	-20.00	-3.64%
Total Object: 4231 - SMALL TOOLS:		**509.80**	**302.37**	**9.99**	**500.00**	**550.00**	**50.00**	**10.00%**	**530.00**	**-20.00**	**-3.64%**
Object: 4270 - OP SUP-VEH/EQ-NON- STOCK											
250-77-3700-4270	OP SUP-VEH/EQ	6,689.34	3,501.36	2,564.21	11,000.00	8,000.00	-3,000.00	-27.27%	8,000.00	0.00	0.00%
Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:		**6,689.34**	**3,501.36**	**2,564.21**	**11,000.00**	**8,000.00**	**-3,000.00**	**-27.27%**	**8,000.00**	**0.00**	**0.00%**
Object: 4272 - OP SUP-BUILDINGS											
250-77-3700-4272	OP SUP-BUILDINGS	17,124.44	16,634.30	6,312.93	12,500.00	16,000.00	3,500.00	28.00%	16,500.00	500.00	3.13%
Total Object: 4272 - OP SUP-BUILDINGS:		**17,124.44**	**16,634.30**	**6,312.93**	**12,500.00**	**16,000.00**	**3,500.00**	**28.00%**	**16,500.00**	**500.00**	**3.13%**
Object: 4280 - CAPITAL OUTLAY <$5,000											
250-77-3700-4280	CAPITAL OUTLAY <$5,000	7,903.35	2,425.00	4,819.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4280 - CAPITAL OUTLAY <$5,000:		**7,903.35**	**2,425.00**	**4,819.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4200 - COMMODITIES:		**62,330.38**	**48,577.89**	**25,349.68**	**56,550.00**	**58,320.00**	**1,770.00**	**3.13%**	**59,880.00**	**1,560.00**	**2.67%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4300 - CONTRACTUAL SERVICES											
Object: 4300 - PROF SERVICES											
250-77-3700-4300	PROF SERVICES	15,230.46	34,411.56	23,551.91	15,000.00	30,000.00	15,000.00	100.00%	32,000.00	2,000.00	6.67%
Total Object: 4300 - PROF SERVICES:		**15,230.46**	**34,411.56**	**23,551.91**	**15,000.00**	**30,000.00**	**15,000.00**	**100.00%**	**32,000.00**	**2,000.00**	**6.67%**
Object: 4302 - LEGAL SERVICE											
250-77-3700-4302	LEGAL SERVICE	608.00	1,896.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4302 - LEGAL SERVICE:		**608.00**	**1,896.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4303 - INSTRUCTORS											
250-77-3700-4303	INSTRUCTORS	53,872.90	43,588.80	0.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
Total Object: 4303 - INSTRUCTORS:		**53,872.90**	**43,588.80**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**	**50,000.00**	**0.00**	**0.00%**
Object: 4305 - FEES FOR SERVICE											
250-77-3700-4305	FEES FOR SERVICE	18,556.42	24,334.61	11,854.91	20,000.00	20,000.00	0.00	0.00%	21,200.00	1,200.00	6.00%
Total Object: 4305 - FEES FOR SERVICE:		**18,556.42**	**24,334.61**	**11,854.91**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**	**21,200.00**	**1,200.00**	**6.00%**
Object: 4309 - CREDIT CARD FEES											
250-77-9250-4309	CREDIT CARD FEES	43,559.82	32,552.24	18,405.14	45,000.00	45,000.00	0.00	0.00%	47,700.00	2,700.00	6.00%
Total Object: 4309 - CREDIT CARD FEES:		**43,559.82**	**32,552.24**	**18,405.14**	**45,000.00**	**45,000.00**	**0.00**	**0.00%**	**47,700.00**	**2,700.00**	**6.00%**
Object: 4310 - COMMUNICATION											
250-77-3700-4310	COMMUNICATION	1,720.08	1,971.43	654.75	3,000.00	3,000.00	0.00	0.00%	3,180.00	180.00	6.00%
Total Object: 4310 - COMMUNICATION:		**1,720.08**	**1,971.43**	**654.75**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**3,180.00**	**180.00**	**6.00%**
Object: 4311 - POSTAGE											
250-77-3700-4311	POSTAGE	0.00	0.00	16.95	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Object: 4311 - POSTAGE:		**0.00**	**0.00**	**16.95**	**100.00**	**100.00**	**0.00**	**0.00%**	**100.00**	**0.00**	**0.00%**
Object: 4312 - 3v3 HOCKEY LEAGUE											
250-77-3700-4312	3v3 HOCKEY LEAGUE	9,709.69	6,575.68	83.28	15,000.00	0.00	-15,000.00	-100.00%	0.00	0.00	0.00%
Total Object: 4312 - 3v3 HOCKEY LEAGUE:		**9,709.69**	**6,575.68**	**83.28**	**15,000.00**	**0.00**	**-15,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Object: 4321 - DATA PROCESSING											
250-77-3700-4321	DATA PROCESSING	53,700.00	72,529.99	34,791.65	83,500.00	87,700.00	4,200.00	5.03%	92,100.00	4,400.00	5.02%
Total Object: 4321 - DATA PROCESSING:		**53,700.00**	**72,529.99**	**34,791.65**	**83,500.00**	**87,700.00**	**4,200.00**	**5.03%**	**92,100.00**	**4,400.00**	**5.02%**
Object: 4340 - PRINTING											
250-77-3700-4340	PRINTING	50.00	0.00	0.00	100.00	100.00	0.00	0.00%	0.00	-100.00	-100.00%
Total Object: 4340 - PRINTING:		**50.00**	**0.00**	**0.00**	**100.00**	**100.00**	**0.00**	**0.00%**	**0.00**	**-100.00**	**-100.00%**
Object: 4341 - ADVER/PUBLISH											
250-77-3700-4341	ADVER/PUBLISH	2,219.98	1,310.16	4,056.53	3,500.00	4,000.00	500.00	14.29%	3,710.00	-290.00	-7.25%
Total Object: 4341 - ADVER/PUBLISH:		**2,219.98**	**1,310.16**	**4,056.53**	**3,500.00**	**4,000.00**	**500.00**	**14.29%**	**3,710.00**	**-290.00**	**-7.25%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4350 - INSURANCE CHARGE											
250-77-9250-4350	INSURANCE CHARGE	18,600.00	20,499.96	15,791.65	37,900.00	40,800.00	2,900.00	7.65%	42,800.00	2,000.00	4.90%
Total Object: 4350 - INSURANCE CHARGE:		**18,600.00**	**20,499.96**	**15,791.65**	**37,900.00**	**40,800.00**	**2,900.00**	**7.65%**	**42,800.00**	**2,000.00**	**4.90%**
Object: 4360 - UTILITIES											
250-77-3700-4360	UTILITIES	252,508.43	279,018.58	91,861.12	250,000.00	262,000.00	12,000.00	4.80%	265,000.00	3,000.00	1.15%
Total Object: 4360 - UTILITIES:		**252,508.43**	**279,018.58**	**91,861.12**	**250,000.00**	**262,000.00**	**12,000.00**	**4.80%**	**265,000.00**	**3,000.00**	**1.15%**
Object: 4370 - MAINT-REPAIR/EQ											
250-77-3700-4370	MAINT-REPAIR/EQ	51,384.94	81,014.40	23,688.11	60,000.00	60,000.00	0.00	0.00%	63,600.00	3,600.00	6.00%
Total Object: 4370 - MAINT-REPAIR/EQ:		**51,384.94**	**81,014.40**	**23,688.11**	**60,000.00**	**60,000.00**	**0.00**	**0.00%**	**63,600.00**	**3,600.00**	**6.00%**
Object: 4372 - MAINT-REPAIR/BLD											
250-77-3700-4372	MAINT-REPAIR/BLD	20,968.24	22,532.25	15,402.02	30,000.00	31,500.00	1,500.00	5.00%	31,800.00	300.00	0.95%
Total Object: 4372 - MAINT-REPAIR/BLD:		**20,968.24**	**22,532.25**	**15,402.02**	**30,000.00**	**31,500.00**	**1,500.00**	**5.00%**	**31,800.00**	**300.00**	**0.95%**
Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION											
250-77-3700-4373	BUILDING MAINTENANCE LABO	14,700.00	9,000.00	3,291.65	7,900.00	6,700.00	-1,200.00	-15.19%	7,100.00	400.00	5.97%
Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA...		**14,700.00**	**9,000.00**	**3,291.65**	**7,900.00**	**6,700.00**	**-1,200.00**	**-15.19%**	**7,100.00**	**400.00**	**5.97%**
Object: 4375 - CHARGE-FLEET MNT											
250-77-3700-4375	CHARGE-FLEET MNT	0.00	1,600.15	52.41	6,000.00	6,600.00	600.00	10.00%	6,930.00	330.00	5.00%
Total Object: 4375 - CHARGE-FLEET MNT:		**0.00**	**1,600.15**	**52.41**	**6,000.00**	**6,600.00**	**600.00**	**10.00%**	**6,930.00**	**330.00**	**5.00%**
Object: 4380 - RENTAL/LEASE											
250-77-3700-4380	RENTAL/LEASE	2,803.41	1,266.32	896.00	6,500.00	6,500.00	0.00	0.00%	6,890.00	390.00	6.00%
Total Object: 4380 - RENTAL/LEASE:		**2,803.41**	**1,266.32**	**896.00**	**6,500.00**	**6,500.00**	**0.00**	**0.00%**	**6,890.00**	**390.00**	**6.00%**
Object: 4401 - DUES & SUBS											
250-77-3700-4401	DUES & SUBS	4,829.53	8,505.15	4,036.57	6,180.00	6,180.00	0.00	0.00%	6,550.00	370.00	5.99%
Total Object: 4401 - DUES & SUBS:		**4,829.53**	**8,505.15**	**4,036.57**	**6,180.00**	**6,180.00**	**0.00**	**0.00%**	**6,550.00**	**370.00**	**5.99%**
Object: 4403 - TRAVEL/TRAIN/CON											
250-77-3700-4403	TRAVEL/TRAIN/CON	2,650.83	3,355.89	180.00	6,200.00	7,000.00	800.00	12.90%	7,500.00	500.00	7.14%
Total Object: 4403 - TRAVEL/TRAIN/CON:		**2,650.83**	**3,355.89**	**180.00**	**6,200.00**	**7,000.00**	**800.00**	**12.90%**	**7,500.00**	**500.00**	**7.14%**
Object: 4405 - CLEAN/WASTE REMV											
250-77-3700-4405	CLEAN/WASTE REMV	522.65	561.43	251.30	850.00	850.00	0.00	0.00%	900.00	50.00	5.88%
Total Object: 4405 - CLEAN/WASTE REMV:		**522.65**	**561.43**	**251.30**	**850.00**	**850.00**	**0.00**	**0.00%**	**900.00**	**50.00**	**5.88%**
Object: 4434 - SPECIAL EVENTS											
250-77-3700-4434	SPECIAL EVENTS	1,818.04	6,353.14	2,847.82	5,000.00	5,500.00	500.00	10.00%	5,300.00	-200.00	-3.64%
Total Object: 4434 - SPECIAL EVENTS:		**1,818.04**	**6,353.14**	**2,847.82**	**5,000.00**	**5,500.00**	**500.00**	**10.00%**	**5,300.00**	**-200.00**	**-3.64%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Object: 4435 - LEAGUE PROGRAMS											
250-77-3700-4435	LEAGUE PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4435 - LEAGUE PROGRAMS:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Object: 4436 - CONCESSION RESAL											
250-77-3700-4436	PROSHOP RESALE	4,982.29	5,538.18	3,442.82	5,500.00	6,000.00	500.00	9.09%	6,000.00	0.00	0.00%
Total Object: 4436 - CONCESSION RESAL:		**4,982.29**	**5,538.18**	**3,442.82**	**5,500.00**	**6,000.00**	**500.00**	**9.09%**	**6,000.00**	**0.00**	**0.00%**
Object: 4438 - PRO/MISC RESALE											
250-77-3700-4438	VENDING RESALE	6,277.27	12,555.45	2,889.93	7,000.00	13,000.00	6,000.00	85.71%	13,500.00	500.00	3.85%
250-77-3740-4438	CONCESSIONS RESALE	88,566.99	79,536.28	33,360.48	85,000.00	87,500.00	2,500.00	2.94%	90,100.00	2,600.00	2.97%
Total Object: 4438 - PRO/MISC RESALE:		**94,844.26**	**92,091.73**	**36,250.41**	**92,000.00**	**100,500.00**	**8,500.00**	**9.24%**	**103,600.00**	**3,100.00**	**3.08%**
Object: 4449 - OTHER CONTRACT											
250-77-3700-4449	OTHER CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4449 - OTHER CONTRACT:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4300 - CONTRACTUAL SERVICES:		**669,839.97**	**750,507.65**	**291,407.00**	**749,230.00**	**780,030.00**	**30,800.00**	**4.11%**	**803,960.00**	**23,930.00**	**3.07%**
Category: 4500 - CAPITAL OUTLAY											
Object: 4530 - MACH & EQUIPMENT											
250-77-3700-4530	MACH & EQUIPMENT	0.00	0.00	0.00	145,000.00	0.00	-145,000.00	-100.00%	0.00	0.00	0.00%
Total Object: 4530 - MACH & EQUIPMENT:		**0.00**	**0.00**	**0.00**	**145,000.00**	**0.00**	**-145,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Object: 4540 - OTHER CAP OUTLAY											
250-77-3700-4540	OTHER CAP OUTLAY	45,475.50	7,325.00	9,260.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Object: 4540 - OTHER CAP OUTLAY:		**45,475.50**	**7,325.00**	**9,260.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Category: 4500 - CAPITAL OUTLAY:		**45,475.50**	**7,325.00**	**9,260.00**	**145,000.00**	**0.00**	**-145,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT											
Object: 4700 - TRANSFERS OUT											
250-77-3700-4700	TRANSFERS OUT	200,000.00	180,000.00	75,000.00	180,000.00	186,700.00	6,700.00	3.72%	6,900.00	-179,800.00	-96.30%

Budget Detail

Budget Code	Description	Units	Price	Amount
2027	5% of one accountant	1.00	6,700.00	6,700.00
2027	Partial Debt service pymt -Final year	1.00	180,000.00	180,000.00
2028 FALL 2026	5% of one accountant	1.00	6,900.00	6,900.00

Total Object: 4700 - TRANSFERS OUT:	**200,000.00**	**180,000.00**	**75,000.00**	**180,000.00**	**186,700.00**	**6,700.00**	**3.72%**	**6,900.00**	**-179,800.00**	**-96.30%**
Total Category: 4999 - TRANSFERS OUT:	**200,000.00**	**180,000.00**	**75,000.00**	**180,000.00**	**186,700.00**	**6,700.00**	**3.72%**	**6,900.00**	**-179,800.00**	**-96.30%**
Total Expense:	**1,619,398.47**	**1,669,262.26**	**704,951.83**	**1,842,680.00**	**1,792,050.00**	**-50,630.00**	**-2.75%**	**1,675,240.00**	**-116,810.00**	**-6.52%**
Total Fund: 250 - ICE ARENA:	**63,225.58**	**29,686.01**	**-22,726.49**	**-67,680.00**	**131,450.00**	**199,130.00**	**-294.22%**	**299,360.00**	**167,910.00**	**127.74%**
Report Total:	**63,225.58**	**29,686.01**	**-22,726.49**	**-67,680.00**	**131,450.00**	**199,130.00**	**-294.22%**	**299,360.00**	**167,910.00**	**127.74%**

Group Summary

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 250 - ICE ARENA										
Revenue										
Category: 3310 - INTERGOVERNMENTAL										
3359 - OTHER GOV AID	57,500.00	57,000.00	28,500.00	57,500.00	57,500.00	0.00	0.00%	57,500.00	0.00	0.00%
Total Category: 3310 - INTERGOVERNMENTAL:	**57,500.00**	**57,000.00**	**28,500.00**	**57,500.00**	**57,500.00**	**0.00**	**0.00%**	**57,500.00**	**0.00**	**0.00%**
Category: 3400 - CHARGES FOR SERVICES										
3561 - ADMISSIONS	127,244.97	47,283.91	23,157.09	125,000.00	130,000.00	5,000.00	4.00%	130,000.00	0.00	0.00%
3563 - SUPERVISED PLAYGROUNDS	17,239.84	11,849.05	4,704.00	17,000.00	17,000.00	0.00	0.00%	17,000.00	0.00	0.00%
3564 - H.S. GAME ADMISSIONS	0.00	86,583.25	45,147.00	0.00	90,000.00	90,000.00	0.00%	92,000.00	2,000.00	2.22%
3567 - EDUCATIONAL LESSONS	130,407.67	122,513.97	71,913.25	135,000.00	147,000.00	12,000.00	8.89%	152,100.00	5,100.00	3.47%
3569 - LEAGUE FEES	42,817.06	32,320.00	-3,651.40	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
3570 - SKATE SHARPENING	16,993.59	17,186.26	7,893.00	18,500.00	19,000.00	500.00	2.70%	19,500.00	500.00	2.63%
3571 - CONCESSION SALES	179,865.15	174,255.70	83,106.33	190,000.00	200,000.00	10,000.00	5.26%	205,000.00	5,000.00	2.50%
3572 - VENDING SALE	19,648.04	18,451.41	10,075.22	30,000.00	30,000.00	0.00	0.00%	32,000.00	2,000.00	6.67%
3573 - PRO SHOP SALE	5,981.06	4,897.21	860.43	6,000.00	6,000.00	0.00	0.00%	6,100.00	100.00	1.67%
3574 - ADVERTISING SALES	37,495.84	39,140.58	18,427.42	42,000.00	43,000.00	1,000.00	2.38%	44,000.00	1,000.00	2.33%
3575 - SPECIAL EVENTS	0.00	396.77	7,156.25	0.00	7,000.00	7,000.00	0.00%	7,000.00	0.00	0.00%
3576 - TURF RENTALS	10,957.50	18,014.87	18,025.00	15,000.00	20,000.00	5,000.00	33.33%	20,600.00	600.00	3.00%
3814 - RENTAL INCOME	922,957.23	969,176.71	362,928.23	1,072,000.00	1,137,000.00	65,000.00	6.06%	1,171,800.00	34,800.00	3.06%
Total Category: 3400 - CHARGES FOR SERVICES:	**1,511,607.95**	**1,542,069.69**	**649,741.82**	**1,697,500.00**	**1,846,000.00**	**148,500.00**	**8.75%**	**1,897,100.00**	**51,100.00**	**2.77%**
Category: 3809 - INVESTMENT INTEREST										
3810 - INVEST INTEREST	74,994.00	63,287.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:	**74,994.00**	**63,287.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3812 - MISCELLANEOUS										
3812 - DONATE & CONTRI	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3813 - SALE OF GOODS	0.00	0.00	1,665.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3816 - REFUND & REIMBRS	28,505.00	36,088.00	2,336.41	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
3829 - MISC - OTHER	1,220.89	399.04	33.79	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3830 - CASH OVER/UNDER	46.21	104.54	-51.68	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:	**38,522.10**	**36,591.58**	**3,983.52**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**	**20,000.00**	**0.00**	**0.00%**
Total Revenue:	**1,682,624.05**	**1,698,948.27**	**682,225.34**	**1,775,000.00**	**1,923,500.00**	**148,500.00**	**8.37%**	**1,974,600.00**	**51,100.00**	**2.66%**
Expense										
Category: 4100 - PERSONAL SERVICES										
4100 - SALARY-FULL TIME	318,605.64	312,313.71	147,653.69	362,400.00	375,800.00	13,400.00	3.70%	393,000.00	17,200.00	4.58%
4110 - OVERTIME F. T.	276.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4115 - REGULAR-P/T REG STATUS	0.00	16,890.00	8,138.04	18,500.00	19,100.00	600.00	3.24%	19,900.00	800.00	4.19%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4120 - SAL-P.T./TEMP	187,971.15	203,415.14	81,883.98	168,000.00	207,000.00	39,000.00	23.21%	215,600.00	8,600.00	4.15%
4121 - O.T. - P.T./TEMP	7,833.65	7,325.67	4,024.33	6,800.00	7,800.00	1,000.00	14.71%	7,800.00	0.00	0.00%
4138 - MN PAID LEAVE	0.00	173.68	1,231.96	2,400.00	2,600.00	200.00	8.33%	2,800.00	200.00	7.69%
4141 - PERA	31,887.24	34,072.94	14,714.16	41,600.00	45,600.00	4,000.00	9.62%	47,700.00	2,100.00	4.61%
4142 - FICA	36,876.00	39,849.94	17,288.99	42,600.00	46,700.00	4,100.00	9.62%	48,700.00	2,000.00	4.28%
4144 - HEALTH INSURANCE	40,800.00	44,900.04	20,416.65	49,000.00	53,800.00	4,800.00	9.80%	59,200.00	5,400.00	10.04%
4147 - UNEMPLOYMENT	702.18	4,910.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4148 - WORKERS COMP	16,800.00	18,999.96	8,583.35	20,600.00	8,600.00	-12,000.00	-58.25%	9,800.00	1,200.00	13.95%
Total Category: 4100 - PERSONAL SERVICES:	**641,752.62**	**682,851.72**	**303,935.15**	**711,900.00**	**767,000.00**	**55,100.00**	**7.74%**	**804,500.00**	**37,500.00**	**4.89%**
Category: 4200 - COMMODITIES										
4200 - OFFICE SUPPLIES	854.63	980.17	0.00	1,000.00	1,070.00	70.00	7.00%	1,100.00	30.00	2.80%
4209 - OP SUPPLIES-CLEN	7,449.85	4,887.51	4,405.75	8,000.00	8,200.00	200.00	2.50%	8,480.00	280.00	3.41%
4210 - OP SUPPLY-OTHER	10,412.84	9,031.47	3,206.40	12,500.00	12,900.00	400.00	3.20%	13,250.00	350.00	2.71%
4211 - MOTOR FUELS	7,205.36	8,513.51	3,235.87	8,500.00	9,000.00	500.00	5.88%	9,300.00	300.00	3.33%
4212 - LUB/ADD	1,361.32	410.02	499.53	700.00	700.00	0.00	0.00%	740.00	40.00	5.71%
4217 - CLOTHING/UNIFORM	2,819.45	1,892.18	296.00	1,850.00	1,900.00	50.00	2.70%	1,980.00	80.00	4.21%
4231 - SMALL TOOLS	509.80	302.37	9.99	500.00	550.00	50.00	10.00%	530.00	-20.00	-3.64%
4270 - OP SUP-VEH/EQ-NON- STOCK	6,689.34	3,501.36	2,564.21	11,000.00	8,000.00	-3,000.00	-27.27%	8,000.00	0.00	0.00%
4272 - OP SUP-BUILDINGS	17,124.44	16,634.30	6,312.93	12,500.00	16,000.00	3,500.00	28.00%	16,500.00	500.00	3.13%
4280 - CAPITAL OUTLAY <$5,000	7,903.35	2,425.00	4,819.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4200 - COMMODITIES:	**62,330.38**	**48,577.89**	**25,349.68**	**56,550.00**	**58,320.00**	**1,770.00**	**3.13%**	**59,880.00**	**1,560.00**	**2.67%**
Category: 4300 - CONTRACTUAL SERVICES										
4300 - PROF SERVICES	15,230.46	34,411.56	23,551.91	15,000.00	30,000.00	15,000.00	100.00%	32,000.00	2,000.00	6.67%
4302 - LEGAL SERVICE	608.00	1,896.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4303 - INSTRUCTORS	53,872.90	43,588.80	0.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
4305 - FEES FOR SERVICE	18,556.42	24,334.61	11,854.91	20,000.00	20,000.00	0.00	0.00%	21,200.00	1,200.00	6.00%
4309 - CREDIT CARD FEES	43,559.82	32,552.24	18,405.14	45,000.00	45,000.00	0.00	0.00%	47,700.00	2,700.00	6.00%
4310 - COMMUNICATION	1,720.08	1,971.43	654.75	3,000.00	3,000.00	0.00	0.00%	3,180.00	180.00	6.00%
4311 - POSTAGE	0.00	0.00	16.95	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
4312 - 3v3 HOCKEY LEAGUE	9,709.69	6,575.68	83.28	15,000.00	0.00	-15,000.00	-100.00%	0.00	0.00	0.00%
4321 - DATA PROCESSING	53,700.00	72,529.99	34,791.65	83,500.00	87,700.00	4,200.00	5.03%	92,100.00	4,400.00	5.02%
4340 - PRINTING	50.00	0.00	0.00	100.00	100.00	0.00	0.00%	0.00	-100.00	-100.00%
4341 - ADVER/PUBLISH	2,219.98	1,310.16	4,056.53	3,500.00	4,000.00	500.00	14.29%	3,710.00	-290.00	-7.25%
4350 - INSURANCE CHARGE	18,600.00	20,499.96	15,791.65	37,900.00	40,800.00	2,900.00	7.65%	42,800.00	2,000.00	4.90%
4360 - UTILITIES	252,508.43	279,018.58	91,861.12	250,000.00	262,000.00	12,000.00	4.80%	265,000.00	3,000.00	1.15%
4370 - MAINT-REPAIR/EQ	51,384.94	81,014.40	23,688.11	60,000.00	60,000.00	0.00	0.00%	63,600.00	3,600.00	6.00%
4372 - MAINT-REPAIR/BLD	20,968.24	22,532.25	15,402.02	30,000.00	31,500.00	1,500.00	5.00%	31,800.00	300.00	0.95%
4373 - BUILDING MAINTENANCE LABOR ALLOCATION	14,700.00	9,000.00	3,291.65	7,900.00	6,700.00	-1,200.00	-15.19%	7,100.00	400.00	5.97%
4375 - CHARGE-FLEET MNT	0.00	1,600.15	52.41	6,000.00	6,600.00	600.00	10.00%	6,930.00	330.00	5.00%

Budget Comparison Report

Objec…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
4380 - RENTAL/LEASE	2,803.41	1,266.32	896.00	6,500.00	6,500.00	0.00	0.00%	6,890.00	390.00	6.00%
4401 - DUES & SUBS	4,829.53	8,505.15	4,036.57	6,180.00	6,180.00	0.00	0.00%	6,550.00	370.00	5.99%
4403 - TRAVEL/TRAIN/CON	2,650.83	3,355.89	180.00	6,200.00	7,000.00	800.00	12.90%	7,500.00	500.00	7.14%
4405 - CLEAN/WASTE REMV	522.65	561.43	251.30	850.00	850.00	0.00	0.00%	900.00	50.00	5.88%
4434 - SPECIAL EVENTS	1,818.04	6,353.14	2,847.82	5,000.00	5,500.00	500.00	10.00%	5,300.00	-200.00	-3.64%
4435 - LEAGUE PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4436 - CONCESSION RESAL	4,982.29	5,538.18	3,442.82	5,500.00	6,000.00	500.00	9.09%	6,000.00	0.00	0.00%
4438 - PRO/MISC RESALE	94,844.26	92,091.73	36,250.41	92,000.00	100,500.00	8,500.00	9.24%	103,600.00	3,100.00	3.08%
4449 - OTHER CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:	**669,839.97**	**750,507.65**	**291,407.00**	**749,230.00**	**780,030.00**	**30,800.00**	**4.11%**	**803,960.00**	**23,930.00**	**3.07%**
Category: 4500 - CAPITAL OUTLAY										
4530 - MACH & EQUIPMENT	0.00	0.00	0.00	145,000.00	0.00	-145,000.00	-100.00%	0.00	0.00	0.00%
4540 - OTHER CAP OUTLAY	45,475.50	7,325.00	9,260.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:	**45,475.50**	**7,325.00**	**9,260.00**	**145,000.00**	**0.00**	**-145,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Category: 4999 - TRANSFERS OUT										
4700 - TRANSFERS OUT	200,000.00	180,000.00	75,000.00	180,000.00	186,700.00	6,700.00	3.72%	6,900.00	-179,800.00	-96.30%
Total Category: 4999 - TRANSFERS OUT:	**200,000.00**	**180,000.00**	**75,000.00**	**180,000.00**	**186,700.00**	**6,700.00**	**3.72%**	**6,900.00**	**-179,800.00**	**-96.30%**
Total Expense:	**1,619,398.47**	**1,669,262.26**	**704,951.83**	**1,842,680.00**	**1,792,050.00**	**-50,630.00**	**-2.75%**	**1,675,240.00**	**-116,810.00**	**-6.52%**
Total Fund: 250 - ICE ARENA:	**63,225.58**	**29,686.01**	**-22,726.49**	**-67,680.00**	**131,450.00**	**199,130.00**	**-294.22%**	**299,360.00**	**167,910.00**	**127.74%**
Report Total:	**63,225.58**	**29,686.01**	**-22,726.49**	**-67,680.00**	**131,450.00**	**199,130.00**	**-294.22%**	**299,360.00**	**167,910.00**	**127.74%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
250 - ICE ARENA		63,225.58	29,686.01	-22,726.49	-67,680.00	131,450.00	199,130.00	-294.22%	299,360.00	167,910.00	127.74%
	Report Total:	**63,225.58**	**29,686.01**	**-22,726.49**	**-67,680.00**	**131,450.00**	**199,130.00**	**-294.22%**	**299,360.00**	**167,910.00**	**127.74%**



2026 – 2030 Business Plan

Summary

River Oaks Golf Course – "Lead with vision, manage with precision - creating a five-year roadmap that turns ambition into achievement."

From 2021–2025, River Oaks delivered strong financial results and important facility upgrades that strengthened our role as a key community asset. **Revenue increased 35%, generating over $525,000 in profit, and we consistently hosted more than 40,000 rounds annually.** We upgraded the irrigation system, golf shop, and patio furniture, surpassed $1.1 million in clubhouse sales, improved playability through enhancements to holes 10 and 18, implemented strategic bunker reduction, and targeted tree clearing. These improvements reflect disciplined management and responsible stewardship of a valued city facility.

In recent years, River Oaks has significantly elevated the guest experience, reinforcing our reputation as a premier regional destination. We have also partnered with professional course designers to ensure our decisions are strategic, forward-thinking, and aligned with industry best practices.

Looking ahead, our approach is intentional and conservative, reflecting current economic conditions and global uncertainty. Rather than pursuing large capital projects immediately, we will prioritize high-impact improvements that support guests and staff while preserving fiscal flexibility. This positions River Oaks to respond quickly when larger opportunities become viable.

Future Vision and Aspirations through 2030

- Modernizing the practice range with fully autonomous technology.
- Enhancing outdoor comfort with a covered, heated, and fan-cooled patio space.
- Systematically updating bunkers, cart paths, shelters, and ponds.
- Exploring new event concepts such as an outdoor pavilion and a speakeasy-style venue.

Why This Approach Matters

A measured, incremental strategy protects the financial strength of River Oaks while continuing to enhance the guest experience. This balanced approach keeps us competitive today and prepares us for future transformative projects.

River Oaks remains committed to being a strong financial performer, a valued community amenity, and a facility the City of Cottage Grove can proudly showcase.

Company Overview & Past Performance

COMPANY SUMMARY: River Oaks is a premier municipal golf and entertainment destination featuring an 18-hole scenic golf course with a par of 71, enriched by 52 sand bunkers and three natural water features. Recognized by Golf Digest as a "4½-Star Best Places to Play," the course provides a memorable experience for golfers of all skill levels. Our clubhouse is home to a beautiful event center capable of hosting up to 225 guests, as well as The Eagles Bar & Grill, which offers exceptional seasonal dining and a patio overlooking the course with stunning views of the Mississippi River Valley. In recent years, River Oaks has expanded its appeal by adding bocce ball courts and an outdoor bar, quickly establishing itself as a go-to destination for social groups, community gatherings, and year-round entertainment.

MISSION STATEMENT: At River Oaks, our mission is to create and maintain a vibrant, welcoming venue where guests can play, dine, and make unforgettable memories. On the course and throughout our facilities, we are committed to continuous innovation and improvement, ensuring every experience reflects exceptional service, strong value, and a genuine sense of community for Cottage Grove residents and visitors alike.

COMPANY HISTORY: Opened in July 1991, River Oaks is a municipal golf course owned by the City of Cottage Grove and proudly operated under the Parks & Recreation Department. The course is open to the public and maintains strong affiliations with industry organizations including the Minnesota Golf Association (MGA), National Golf Course Owners Association (NGCOA), Public Country Club (PCC), and the Golf Course Superintendents Association of America (GCSAA).

In 2001, River Oaks expanded its offerings with the addition of the event center and grill, allowing the facility to host weddings, celebrations, corporate functions, and provide year-round opportunities for both golfers and community members. Continuing to evolve with guest needs, River Oaks added an outdoor bar area and bocce ball courts in 2019, establishing the property as a broader recreation and entertainment destination. In 2020, we further expanded our banquet kitchen to support increased catering services and enhance event operations.

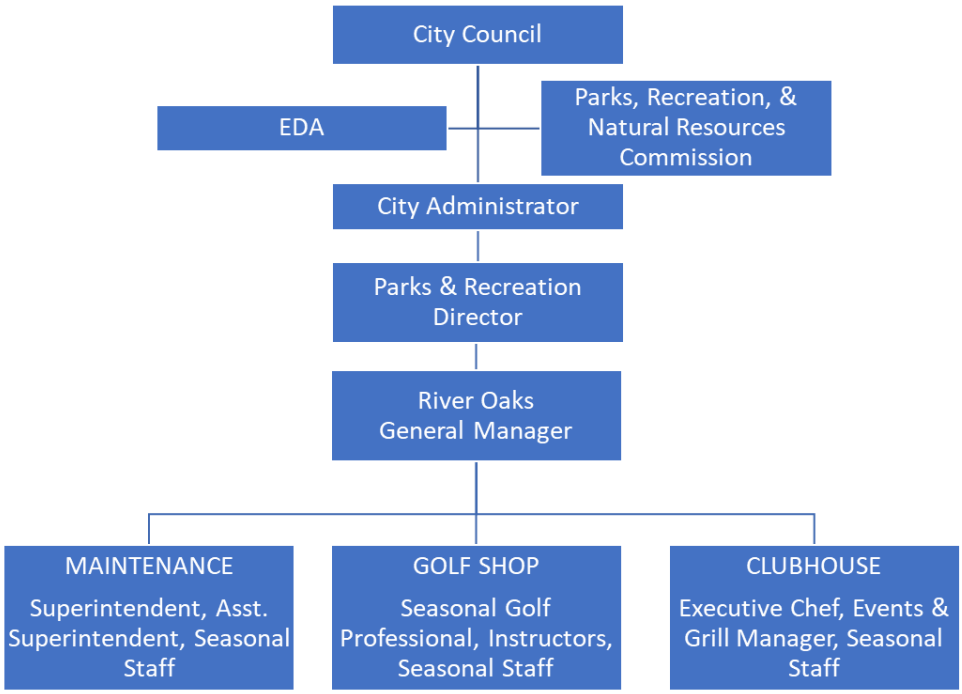
Since then, River Oaks has continued to modernize and grow, improving guest experience, strengthening operational efficiency, expanding programming, and enhancing outdoor amenities. These efforts have positioned the facility as a premier community hub for golf, dining, and events as we move into 2026 and beyond.

WHO WE ARE: River Oaks Golf Course and Event Center is a full-service community destination offering golf, events, dining, and outdoor recreation. For more than three decades, we have proudly served the needs of Cottage Grove residents and visitors by providing a welcoming environment where people can play, celebrate, and connect. While every part of our operation contributes to a strong and sustainable business, golf remains the keystone of

River Oaks; driving both direct revenue and the broader activity that supports our event center, grill, and outdoor amenities.

In recent years, we have placed a strong emphasis on elevating the customer experience across all departments. Creating memorable moments for our guests is a shared responsibility, and every team member plays a role in delivering exceptional service on the course, in the event center, and at Eagles Bar & Grill. Whether guests join us for a round of golf, a celebration, or a casual meal, our commitment is to understand their needs, provide genuine hospitality, and ensure that every visit to River Oaks feels valued, seamless, and enjoyable.

OPERATIONAL STRUCTURE: River Oaks Golf Course and Event Center is managed and maintained by five full time staff which include: General Manager, Superintendent, Assistant Superintendent, Executive Chef, Events/Grill Manager along with our PGA Golf Professional. We also employ over 120 seasonal, part time staff members that support all departments within our facility.



Although our payroll has increased over the past five years, our payroll as a percent of revenue has remained similar over the same time period. Our goal by 2030 is to have overall payroll at 45% of revenue.

	2021	2022	2023	2024	2025
Payroll					
Golf	$301,859	$405,446	$409,816	$463,252	$500,710
Maintenance	$412,652	$408,823	$459,648	$519,236	$529,411
Clubhouse - Eagles & Events	$502,173	$506,812	$628,429	$701,350	$662,072
Gratuity	$85,607	$106,710	$142,972	$132,668	$136,296
Overall Payroll	**$1,216,684**	**$1,321,081**	**$1,497,893**	**$1,683,838**	**$1,828,489**
Revenue					
Golf	$1,615,297	$1,604,818	$1,811,718	$1,967,229	$2,151,054
Maintenance	$0	$0	$4,519	$0	$0
Clubhouse - Eagles & Events	$833,232	$991,292	$1,206,167	$1,182,944	$1,149,215
Total Revenue	**$2,448,529**	**$2,596,109**	**$3,022,404**	**$3,150,173**	**$3,300,269**
Payroll as a Percent of Revenue					
Golf	44.2%	50.7%	47.9%	49.9%	47.8%
Clubhouse - Eagles & Events	55.7%	45.2%	45.7%	54.1%	51.6%
Overall	**47.9%**	**48.8%**	**47.1%**	**51.4%**	**49.0%**

FINANCIAL PERFORMANCE: River Oaks has been seeing growth in our revenue and between 2021-2025 was able to **profit over $525,000**

	2021	2022	2023	2024	2025
Golf Services					
Revenue	**$1,615,297**	**$1,615,890**	**$1,807,686**	**$1,967,229**	**$2,151,054**
Expense					
- **Personal Services** - Golf Shop	$301,859	$405,446	$409,816	$463,252	$500,710
- **Personal Services** - Maintenance	$412,652	$408,823	$459,648	$519,236	$529,411
- **Commodities** - Golf Shop	$34,882	$27,962	$25,416	$46,629	$31,855
- **Commodities** - Maintenance	$136,239	$167,960	$180,159	$153,942	$148,369
- **Contractual** - Golf Shop	$265,743	$284,994	$358,100	$338,096	$320,517
- **Contractual** - Maintenance	$76,084	$70,193	$116,313	$94,341	$83,946
- **Capital** - Golf Shop	$29,263	$0	$0	$0	$4,601
- **Capital** - Maintenance	$104,470	$90,158	$0	$151,213	$189,620
- Financing - Irrigation	$0	$0	$5,480	$34,640	$35,339
- **Financing** - Maintenance	$0	$0	$0	$0	$0
Total Expense	**$1,361,192**	**$1,455,536**	**$1,554,932**	**$1,801,349**	**$1,844,368**

Clubhouse - The Eagles & Events					
Revenue	**$833,232**	**$991,292**	**$1,206,309**	**$1,182,944**	**$1,149,215**
Expense					
- **Personal Services**	$502,173	$506,812	$628,429	$701,350	$662,072
- **Commodities**	$48,986	$39,238	$56,178	$43,976	$37,413
- **Contractual**	$362,473	$422,445	$473,446	$474,773	$498,796
- **Capital**	$36,049	$46,965	$12,702	$77,252	$91,641
- **Financing**	$0	$0	$0	$0	$0
Total Expense	**$949,681**	**$1,015,460**	**$1,170,755**	**$1,297,351**	**$1,289,922**

Overall					
Revenue	$2,448,529	$2,607,182	$3,013,995	$3,150,173	$3,300,269
Inv Interest Revenue	-$1,310	-$4,277	$14,112	$10,969	$17,420
Expense	$2,310,873	$2,470,996	$2,725,687	$3,098,700	$3,134,290
Credit Card Fees	$46,670	$49,423	$58,138	$62,434	$74,536
Profit/Loss	**$89,676**	**$82,486**	**$244,282**	**$8**	**$108,863**

Department Overview – Golf Services

	2021	2022	2023	2024	2025
Golf Shop					
Rounds Played	41,096	40,574	42,637	42,757	45,266
Greens Fee Revenue	$910,977	$925,901	$1,079,206	$1,181,926	$1,289,317
Average Greens Fee Per Round	$22.17	$22.82	$25.31	$27.64	$28.48
Overall Dollars Per Player	$39.31	$39.55	$42.59	$46.34	$47.62
Range Revenue	$142,498	$145,523	$166,551	$185,634	$213,193
Golf Days	201	205	198	196	206
Rain Days	21	52	26	67	36

Product And Service Offering:

Trends In Golf: Current trends in the golf industry continue to shape how golfers interact with courses and how

Golf Course	Practice Range	Shotgun Golf Tournaments
Season Pass	Leagues	$10 Junior Golf
Group Lessons, Camps, & Clinics	Individualized Instruction	State Of The Art Golf Carts
Golf Related and Branded Merchandise	Regripping	Group Golf Outings

facilities evolve to meet new expectations. Technology remains at the forefront, with increased use of GPS systems, digital scorekeeping, swing-analysis apps, and targeted skill-improvement tools. Courses are also leveraging digital platforms for tee time bookings, mobile check-ins, and even cart advertising.

Operational trends include the growth of **dynamic pricing**, allowing courses to maximize revenue by adjusting rates based on demand, time of day, and weather. Advances in **autonomous equipment**, such as robotic mowers and ball-pickers, are also beginning to reshape maintenance efficiency and labor planning.

From a programming standpoint, experience-based offerings are becoming increasingly popular. Combo events; such as golf paired with dinner, lessons combined with a drink, or themed social nights; attract both golfers and non-golfers. Membership models are evolving as well, with rising interest in **nomadic memberships**, **monthly subscription-style programs**, and the **resurgence of short-course and alternative-format golf**. Courses are also expanding engagement by including non-golf activities like bags tournaments, live entertainment, and shorter 6 or 9-hole events to appeal to broader audiences.

These trends align well with River Oaks' strategic direction, offering meaningful opportunities to innovate, diversify revenue, and strengthen our role as a community recreation and entertainment destination.

GOLF SERVICES GOALS: Below are the five-year goals for golf services.

- Maintain rounds of 44,000+ rounds per year
- Grow and maintain 60 large golf tournaments and 100 small golf outings per year
- Introduce the game of golf to as many age and skill levels as possible through increasing quantity of lessons, camps, and clinics while increasing participation at each level of instruction
- Create different opportunities for golfers using underutilized space on the existing property

COMPETITIVE OVERVIEW: Below is an overview of rates of area golf courses surrounding River Oaks Golf Course & Event Center. Rates are studied annually to assure competitiveness with area golf courses of similar status.

Course Name	Google Rating	Weekday-18	Weekday-9	Weekend	Twilight	Cart	Twilight cart	Senior	Senior Cart	Tax incl
Bellwood Oaks	4.6	$36.00	$24.00	$42.00	$26.00	$22.00	$16.00	$31.00	$16.00	N
Clifton Highlands	4.6	$32.00	$22.00	$50.00	$32.00	$18.00	$12.00	$32.00	$12.00	N
Eagle Valley	4.3	$45.00	$28.00	$52.00	$36.00	$21.00	$18.00	$32.00	$18.00	N
Emerald Greens	4.1	$43.00	$29.00	$46.00	$25.00	$22.00	$16.00	$30.00	$12.00	N
Hastings GC	4.5	$53.00	$34.00	$65.00	$39.00	$20.00	$15.00	$42.00	$13.00	N
Hidden Greens	4.6	$36.00	$24.00	$34.00	$24.00	$19.00	Inc.	$20.00	$13.00	N
Highland National	4.4	$48.00	$30.00	$48.00	$32.00	$22.00	$18.00	$24.00	$11.00	N
Inverwood	4.1	$51.00	$28.00	$60.00	$38.00	$26.00	$20.50	$36.00	$15.00	N
Keller	4.6	$57.00	$31.00	$45.00	$33.00	$23.00	$16.00	$41.00	$20.00	N
Loggers Trail	4.0	$54.00	$35.00	$68.00	$42.00	$19.00	$19.00	$47.00	$19.00	N
Oak Glen	4.4	$46.00	$19.00	$57.00	$42.00	$18.00	$18.00	$36.00	$18.00	N
Oak Marsh	4.3	$46.00	$31.00	$51.00	$30.00	$21.00	$15.00	$34.00	$16.00	N
Prestwick	4.4	$95.00	$57.50	$95.00	$50.00	$21.00	$10.00	$44.00	$16.00	N
Southern Hills	4.4	$32.00	$21.00	$41.00	$27.00	$23.00	$15.00	$24.00	$12.00	N
Valleywood	3.8	$49.00	$33.00	$59.00	$36.00	$24.00	$20.00	$28.00	$20.00	N
River Oaks	**4.5**	**$44.00**	**$28.00**	**$49.00**	**$30.00**	**$22.00**	**$16.00**	**$31.00**	**$17.00**	**N**
Averages	**4.35**	**$47.94**	**$29.66**	**$53.88**	**$33.88**	**$21.31**	**$16.30**	**$33.25**	**$15.50**	**N**

PROJECTED UPGRADES TO GOLF SERVICES: Over the course of the next five years, below are the upgrades we would like to incorporate into golf services.

Over the next five years, the golf operations team would like to expand our offerings to include a more robust and modern golf experience for guests of all ages and skill levels. This includes enhancing our practice facilities with improved range amenities and technology, introducing flexible and experience-driven league formats, creating more short-format and social play opportunities, and expanding programming that supports player development. We also plan to explore new technologies that streamline the golfer journey; from booking to check-in to on-course conveniences; while continuing to elevate course conditions and on-course amenities. These additions will help River Oaks remain competitive, grow engagement, and strengthen our position as a leading community golf destination.

Department Overview – Maintenance

SERVICES PROVIDED: The River Oaks Golf Course & Event Center maintenance department supports all aspects of the facility by assuring aesthetics and playability of the grounds and building maintenance.

Maintains Course Grounds	Equipment Maintenance
Irrigation Repair	Golf Shop Repair & Maintenance
Clubhouse Repair & Maintenance	Wedding Area Maintenance
Construction Of Special Projects	Course Projects
Landscaping	Course Planning

TRENDS IN GOLF MAINTENANCE: Over the next five years, golf maintenance operations across the industry are expected to continue shifting toward sustainability, efficiency, and the strategic use of technology. Courses are placing greater emphasis on environmental stewardship through precise resource management; most notably with **GPS-guided sprayers** that reduce chemical usage and improve application accuracy, as well as **smart irrigation systems** that monitor soil moisture and significantly lower water consumption. Advances in **autonomous equipment**, including robotic or nomadic mowers and autonomous ball collectors, are becoming more common as maintenance teams look for ways to optimize staff time.

Incorporating naturalized or **no-mow areas** is also an expanding trend, with facilities introducing native grasses and pollinator-friendly plantings to reduce inputs, enhance biodiversity, and improve course aesthetics. At the same time, many courses are re-evaluating design and maintenance priorities; such as **reducing bunker quantities**, improving cart paths, updating drainage systems/ponds, or selectively removing trees; to better allocate labor, equipment, and operating costs.

These trends align closely with River Oaks' long-term goals of modernizing operations, improving environmental impact, and ensuring that maintenance practices remain both sustainable and financially responsible well into the future.

GOLF MAINTENANCE GOALS: Below are the five-year goals for the maintenance department.

Over the next five years, our maintenance operations team is focused on modernizing the course to elevate the player experience, strengthen safety, and improve long-term operational efficiency. Key priorities include installing expanded cart paths to improve traffic flow and protect turf, completing strategic bunker renovations while reducing overall bunker count to better balance playability and maintenance demands, improving our natural ponds and adding storm shelters to enhance guest and staff safety during severe weather. Alongside these capital improvements, we will continue finding ways to better allocate labor resources, streamline equipment usage, and implement practices that ensure the course remains both enjoyable and efficient to maintain.

EQUIPMENT REPLACEMENT PROGRAM: Replacing old equipment saves labor costs, reduces down time, and helps control fuel and fertilizer costs. On the next page is a chart that shows some of our larger maintenance costs over the past five years.

	2021	2022	2023	2024	2025
Maintenance					
Fuel	$28,479	$43,340	$36,018	$31,184	$32,240
Fertilizer	$31,279	$34,261	$46,912	$43,188	$40,799
Equipment Repair	$27,473	$43,857	$36,265	$33,006	$31,678

In 2026, River Oaks obtained a new fleet of golf carts that will reduce our fuel costs and equipment repair. With a consistent equipment replacement schedule, we have seen a reduction in equipment repair costs as well.

EQUIPMENT REPLACEMENT SCHEDULE: The projected five-year equipment replacement needs of the facility are as follows:

2026 Equipment ACTUAL PURCHASED	Golf ID	Trade-In Equipment	Age	Hours	Cost
Toro 648S walking aerator					$40,603
Foley Reel Grinder 633		scrap old grinder			$57,500
TURFCO TORRENT BLOWER		multiple trade ins, old equipment			$3,890
					$101,994

2027 Equipment Planned	Golf ID	Trade-In Equipment	Age	Hours	Cost
Toro 4000D Rough Mower		4100D	22+	6000	$125,000.00
Heavy Duty Turf Vehicle		John Deere 2030	26	3800	$50,000.00
					$175,000.00

2028 Equipment Planned	Golf ID	Trade-In Equipment	Age	Hours	Cost
Fairway Mower - Toro 3555		John Deere 8500	11	3577	$94,000.00
Tee Mower		John Deere 2500B	13	3800	$66,000.00
Tee Mower		John Deere 2500B	13	3800	$66,000.00
					$226,000.00

2029 Equipment Planned					
Surrounds Mower		Toro 4300	8	3000	$96,000.00
Surrounds Mower		Toro 3500	8	3000	$60,000.00
					$156,000.00

2030 Equipment Planned					
Fairway Mower - Toro 3555		Toro 5410	18	5400	$94,000.00
Heavy Duty Turf w TopDresser		ProGator w TopDresser	23	2000	$75,000.00
					$169,000.00

Department Overview – Clubhouse – The Eagles & Events

	2021	2022	2023	2024	2025
Rentals					
Rentals	**$14,850**	**$52,302**	**$52,791**	**$83,295**	**$48,290**
Food - Cost of Goods Sold					
Cost of Goods	$138,058	$167,545	$194,755	$177,576	$205,513
Revenue	$353,026	$429,269	$552,955	$490,428	$513,808
Total Expense	**39.1%**	**39.0%**	**35.2%**	**36.2%**	**39.9%**
Alcohol - Cost of Goods Sold					
Cost of Goods	$74,977	$79,030	$88,400	$94,357	$90,381
Revenue	$325,531	$336,577	$394,501	$407,997	$395,029
Total Expense	**23.0%**	**23.5%**	**22.4%**	**23.1%**	**22.8%**
NA Beverages - Cost of Goods Sold					
Cost of Goods	$24,479	$23,639	$31,453	$32,295	$30,462
Revenue	$51,552	$64,578	$58,918	$57,707	$50,998
Total Expense	**47.5%**	**36.6%**	**53.4%**	**56.0%**	**59.7%**
Overall Clubhouse - Cost of Goods Sold					
Cost of Goods	$237,514	$270,215	$314,608	$304,228	$326,356
Revenue	$730,109	$830,424	$1,006,374	$956,132	$959,835
Total Expense	**32.5%**	**32.5%**	**31.3%**	**31.8%**	**34.0%**

Past Performance:

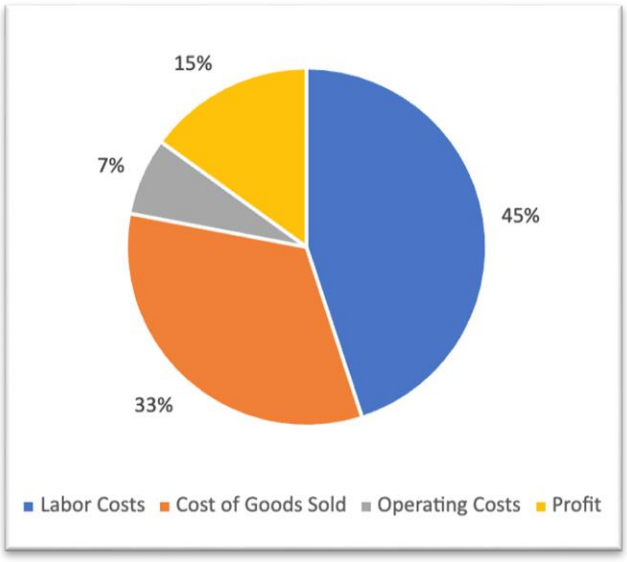
Product And Service Offering: Our clubhouse and surrounding area offers a full array of services to our guests.

Weddings	Various External Events	River Oaks Hosted Events
Grill/Patio	Beverage Cart	Catering
Bocce	Outdoor Bar	Fundraisers

Trends: Staying aligned with emerging trends is essential for ensuring that our Event Center, The Eagles Bar & Grill, and overall clubhouse operations remain relevant and competitive. Personalization continues to be one of the strongest and most consistent expectations from guests; people want experiences that feel tailored, meaningful, and unique to their occasion. At the same time, technology is rapidly reshaping how restaurants and event venues operate. Tools such as **QR-code ordering**, **self-service digital menus**, and ongoing **Toast POS enhancements** are improving order accuracy, increasing service speed, and elevating the overall guest experience by giving customers more control and convenience.

The restaurant and event industries are also seeing increased demand for eco-friendly practices, social responsibility, and transparency in sourcing. Culinary trends continue to favor creative, scratch-made food, expanded plant-based options, and food and beverage offerings that stand out from traditional menus. For events and banquets, clients are seeking more customized packages, unique themes, interactive food experiences, and flexible setups that reflect their personal style.

These trends present meaningful opportunities for River Oaks to further enhance service quality, speed, and guest satisfaction, while ensuring our clubhouse operations remain innovative, efficient, and aligned with the evolving expectations of today's customers.



Clubhouse Goals: Over the next five years, the clubhouse aims to significantly strengthen its financial performance, guest experience, and operational efficiency. Our primary goals include reaching $1.5 million in annual sales by 2030, increasing our wedding business to an average of 25 weddings per year, and growing our overall number of events by 5 percent each year. Operationally, we plan to reduce labor expenses to 45 percent and maintain food costs at approximately 33 percent through improved controls, menu engineering, and strategic purchasing. At the same time, we will continue expanding the use of technology; including QR code ordering and enhancements within the Toast POS system; to increase speed of service, improve accuracy, and elevate the customer experience throughout the clubhouse.

COMPETITIVE OVERVIEW: Below is an overview including available rates of wedding venues in the surrounding area. The data reveals that, we offer competitive rates compared to area venues with similar status.

Venue Name	Wedding Rental Cost	Ceremony Fee	Required Security or Setup/ Cleanup Cost	Capacity	Able To Host Ceremony	In House Catering	Food & Beverage Minimum	Average Buffet Cost
Cedarhurst Mansion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Confluence	$10,000+	$2,000+	Included	300	Yes	Yes	N/A	N/A
Hastings Golf Club	$6,000	$500 + $4/chair	Included	250	Yes	Yes	N/A	$29-$36
Historic John P Furber Farm	$10,295	Included	$1,500	500	Yes	No	N/A	N/A
Hope Glen Farm	$3,495+	$3,495+	Included	300	Yes	No	N/A	N/A
Oak Glen Golf Club	$2000 - $6,500	$500	Included	400	Yes	Yes	N/A	N/A
Oak Marsh Golf Course	$3,200	$600 - $995	Included	300	Yes	Yes	$5,000	N/A
River Oaks Golf Course	**$6,000**	**$1,500**	**Included**	**225**	**Yes**	**Yes**	**$4,500**	**$30**
Prestwick Golf Club	$8,000+	N/A	Included	250	Yes	Yes	N/A	N/A
Tinucci's	N/A	N/A	Included	225	No	Yes	N/A	N/A
Wexford	$4,000-$6,000	$750+	Included	400	Yes	Yes	N/A	N/A

****All rates are based on a Saturday event from May-October**

PROJECTED UPGRADES TO THE CLUBHOUSE:

Over the next five years, planned clubhouse improvements focus on elevating the guest experience and expanding our event and entertainment capabilities. Key enhancements include creating a more dynamic and comfortable patio environment, developing a flexible outdoor event space, and exploring the addition of a speakeasy-style venue to offer a unique and memorable gathering spot. These upgrades will strengthen River Oaks' appeal as a year-round destination for dining, social events, and community engagement.

Market Analysis

Market Analysis: 2026–2030

The golf, events, and food-and-beverage markets continue to evolve, and River Oaks is well-positioned to take advantage of emerging trends over the next five years. National participation in golf remains strong, with growth across multiple age groups and particularly among younger players. Industry data indicates that millions of golfers between 18–34 are actively engaged in the sport, and juniors; especially girls and minority youth; represent one of the fastest-growing segments. Female participation continues to rise, and senior golfers remain one of the most frequent-playing demographics. With golfers averaging over a dozen rounds per year nationally, and heavy play among older players, River Oaks can continue to attract a multi-generational audience through improved practice facilities, course modernization, and experience-driven programming.

In the events market, consumer behavior is increasingly shaped by personalization, convenience, and technology. Venue selection is heavily influenced by online reviews, word-of-mouth referrals, and search-driven discovery. Event planners now prioritize high-quality service, reasonable pricing, and strong technological capabilities such as Wi-Fi, AV systems, and digital planning tools. Weddings continue to be researched and booked primarily online, and couples increasingly seek venues that offer unique spaces, flexible packages, and memorable experiences. With ongoing improvements to the River Oaks event center, outdoor spaces, and food and beverage offerings, there is significant opportunity to grow weddings, corporate events, and social gatherings.

Restaurant trends also align favorably with River Oaks' direction. Quality remains the dominant driver for dining decisions, while consumers increasingly value creativity, scratch-made offerings, and plant-forward menu options. Technology plays a major role in shaping guest expectations; customers now expect online research, digital menus, efficient POS systems, and fast, accurate ordering; areas where solutions like QR-code ordering and Toast POS enhancements can strengthen speed of service and satisfaction. At the same time, high operating costs challenge restaurants nationwide, making efficiency, labor management, and menu engineering essential for long-term sustainability.

Taken together, these trends underscore strong opportunities for River Oaks to grow over the next five years by leveraging technology, expanding customer-focused amenities, elevating the golf and event experience, and aligning clubhouse operations with modern expectations. By continuing to invest in course improvements, personalized event offerings, and innovative food and beverage service, River Oaks is poised to strengthen its competitive position and expand its appeal to both golfers and non-golfers across the region.

INDUSTRY TYPE:

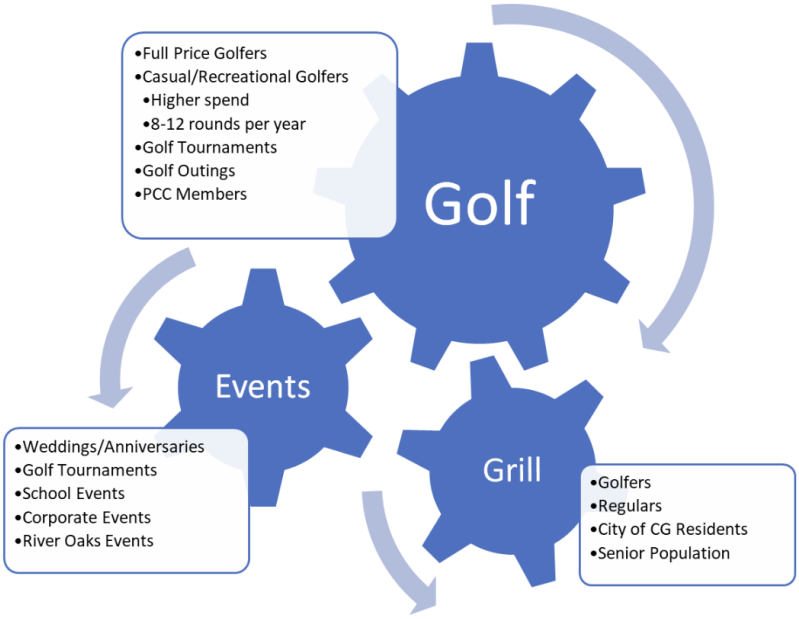
River Oaks operates in the golf and hospitality industries, with golfers and events serving as our primary revenue drivers. The Minnesota Golf Association lists approximately 160 golf courses throughout the Twin Cities region, creating a competitive landscape where facilities must differentiate through course conditions, customer experience, value, and amenities. Despite this level of competition, River Oaks continues to draw golfers from across the metro, demonstrated by our growth to **over 45,000 rounds in 2025 -** a significant increase from the 33,000 rounds played in 2019. This upward trend reinforces our growing reputation and the appeal of our course, clubhouse, and outdoor amenities.

Within the events market, River Oaks competes with more than 500 venues across the Twin Cities, ranging from high-end luxury spaces to budget-friendly community halls. River Oaks falls within the reasonably priced category, offering excellent value by pairing competitive rates with a beautiful event center, scenic surroundings, and strong service quality. This positioning, combined with continued demand for weddings, corporate functions, and social gatherings, places River Oaks in a favorable position to grow event business over the next five years.

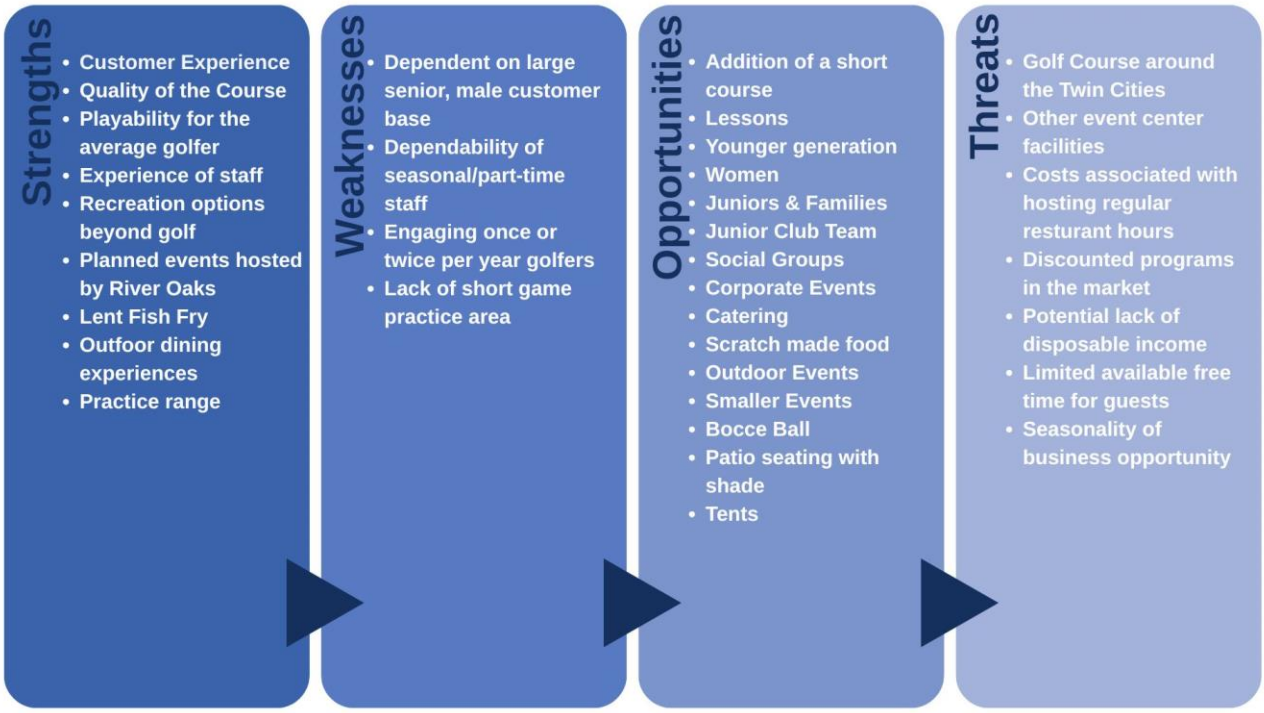
When considering food and beverage, the region's dining market is broad and highly competitive, with more than a thousand options available to consumers. Given our more remote location, The Eagles Bar & Grill functions as a seasonal destination, attracting guests with its unique setting, patio overlooking the course, and outdoor recreation amenities. Our strongest markets include golfers, local residents, and visitors from surrounding neighborhoods seeking a relaxed, scenic outdoor dining experience.

Collectively, these market dynamics show that River Oaks is well-positioned for continued growth. Strong golf demand, competitive advantages in event value, and a distinctive dining experience support long-term success as we continue modernizing facilities, expanding programming, and improving the overall guest experience.

MARKET SEGMENTATION: River Oaks has a broad range of target markets based on the three main functions of the facility. Overall, golf is the main source of revenue for the business with the lowest cost of doing business. Events with controlled expenses is our second most successful source of revenue. The grill has the highest variable costs associated with it thus making it the most challenging revenue source. Because we have a great facility and improving equipment, we continue to strive to improve our grill sales performance to non-golfers. Below is a breakdown by department of our target markets.



SWOT Analysis:



Strengths: Our main strengths are built on the customer experience and the quality of our golf course. We have long-term, experienced staff who know the customers by name and take pride in working at River Oaks. We also have built a reputation of dependability through our hosted events and other options that keep people coming back to visit.

Weaknesses: River Oaks has a largely senior, male customer base. Our practice facilities would benefit from improvement to the short game areas. Also, a majority of our staff is seasonal and although some have been here long term, we do have high turnover rates in some departments.

Opportunities: There are untapped golf markets for us in the younger generations, women, juniors, and families. We have a great $10 junior golf program that starts everyday two hours before dark where the junior and adult can golf all the holes they can get in for $10. Adding a junior club team to our facility will also help to increase attracting junior golfers to the course. The addition of a short course and more lesson opportunities could help us tap into these markets. Targeting social groups and some of the local corporations for hosting off site events are also an opportunity that we need to approach. Increasing our catering business is a possibility because of the kitchen expansion. The kitchen expansion will also help us realize a savings in food costs with being able to easily prepare scratch-made food instead of having to purchase items premade. People are also now looking to host outdoor events and smaller events which we believe suits our facility well.

Threats: Competition is always a threat and comes from other golf courses, event centers, and restaurants in the area. Operating the grill for regular hours beyond the golf season remains a challenge as we attempt to meet customer, community and performance indicator needs. We continue to study this area to identify methods for improvement. Specific to golf services, although we can't control disposable income or the amount of free time of our guests, we can avoid discounting fees and programs by providing experience value to our guests. The market has shown that once a course gets involved in the discount game, it is tough to maintain customers that pay regular rates.

Marketing & Sales Overview

KEY MESSAGES: Our facility tagline is "Elevating Golf, Dining, and Community Experiences". Our focus is to create a great customer experience from the time a customer walks in the door to the time they leave our facility. That is true on the course, at an event, or in The Eagles Bar & Grill.

MARKETING ACTIVITIES: River Oaks has been working on branding and keeping up with the importance of AI Search and how LLM's are controlling customer searches. A key focal point of that effort includes providing a clear and concise message about who we are and what a customer can expect when coming to River Oaks. Below is a chart of ongoing marketing activities. Specifics for each category are provided in the second chart.



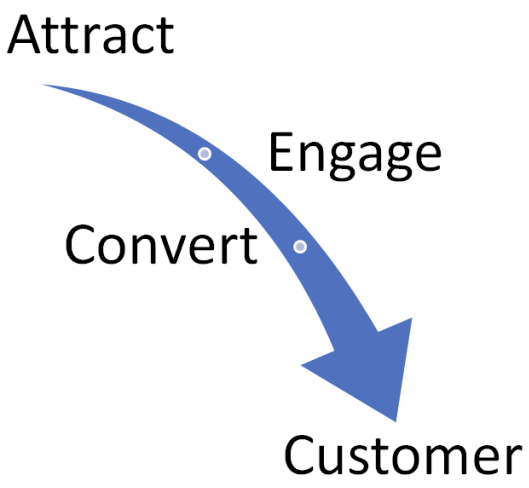
Social Media	•Producing videos regularly •Creating branded, original content regularly •Paid advertisements
Word of Mouth/Referrals	•Starts by the guest having a great customer experience •We need to start asking more for reviews and referrals
Search Engine Optimization	•Skol Marketing does an annual review for us to maintain our SEO
Website	•Maintaining a consistent message and branding •Updating as things get changed, moved, added, or deleted •Regularly mainting event calendar and online store for purchasing options
Facility Technology	•Digital sign on Highway 61 with varying messages based on what is happening at the facility •State of the art GPS and bluetooth enabled golf carts with on screen advertising •Handheld POS system •Social indoor digital advertising boards in the bathrooms
Pay Per Click	•Skol Marketing manages our PPC •We have a focus on golf during the golf season •We have a focus on weddings all year long
Email Campaigns	•Working on getting all of guests in silos and segments to be able to target specific groups - targeting, segmentation, and automation of emails •Can quickly create email campaigns with our partnership with TeeSnap
Cold Calling	•Reaching out to personal contacts to develop them into leads
Cottage Grove Reports	•Consistently providing information to be included each month •Creating a reminder to all city residents that we are an ammenity for them with many different offerings
CG Area Chamber of Commerce	•Developing a partnership to become the go to facility to host events •Networking ability with the business of Cottage Grove and surrounding areas

SALES STRATEGY: We strive to build a brand that is based on customer experience. We want to create a customer experience that is open to all. Every guest interaction we have is working to build that brand. We are a golf course first and foremost but with the addition of other areas of entertainment at our facility, we are able to target families and a younger generation with a fun, less traditional atmosphere where non-golfers can come for an enjoyable experience.

Building the River Oaks brand includes getting our logo on items en masse and into the hands of our customers. The logo to the left is what we have been promoting through different branded items that are for purchase in our golf shop. You will see the same logo used throughout our marketing and around the course and facility including on carts, flags, entry doors, uniforms, etc.

Branding our facility requires training of our staff to be able to sell the brand, the facility, and the experience to our guests. For every potential sale there needs to be a staff member who is qualified to sell every aspect of the experience to the guest. We hold ongoing training for our staff members on selling and improving the customer experience.

When we are looking at sales, there are three main steps to gaining a customer. Those include attracting the right guests, engaging them where they are, and converting them to become a customer.



ATTRACT: River Oaks utilizes all of the tools listed in our marketing plan to attract customers

ENGAGE: We engage customers by building relationships with them through presenting our brand, asking questions and actively listening. Part of this step is adding value to an experience without necessarily expecting anything in return.

CONVERT: In this step, we overcome objections and ask for the sale. Once a guest becomes a customer and sees value in the experience and services provided, that is when we seek reviews and referrals. These conversions to be a part of our core customer family is what keeps the business solvent.

2026 – 2030 Projections

PROJECTIONS:

	2026	2027	2028	2029	2030
Golf Shop					
Revenue	**$2,237,000**	**$2,326,480**	**$2,419,539**	**$2,516,321**	**$2,616,974**
Expense					
- **Personal Services**	$515,000	$530,450	$546,364	$562,754	$579,637
- **Commodities**	$32,000	$32,960	$33,949	$34,967	$36,016
- **Contractual**	$450,000	$463,500	$477,405	$491,727	$506,479
- **Capital**	$20,000	$20,000	$20,000	$20,000	$20,000
- **Financing**					
Total Expense	**$1,017,000**	**$1,046,910**	**$1,077,717**	**$1,109,449**	**$1,142,132**
Maintenance					
Revenue	**$0**	**$0**	**$0**	**$0**	**$0**
Expense					
- **Personal Services**	$545,000	$561,350	$578,191	$595,536	$613,402
- **Commodities**	$152,000	$156,560	$161,257	$166,095	$171,077
- **Contractual**	$86,520	$89,116	$91,789	$94,543	$97,379
- **Capital**	$125,000	$175,000	$225,000	$155,000	$170,000
- **Irrigation**	$92,812	$137,000	$138,375	$134,625	$135,750
- **Financing**					
Total Expense	**$1,001,332**	**$1,119,026**	**$1,194,611**	**$1,145,798**	**$1,187,609**
Clubhouse					
Revenue	**$1,300,000**	**$1,404,000**	**$1,516,320**	**$1,637,626**	**$1,768,636**
Expense					
- **Personal Services**	$682,000	$702,460	$723,534	$745,240	$767,597
- **Commodities**	$38,000	$39,140	$40,314	$41,524	$42,769
- **Contractual**	$512,000	$527,360	$543,181	$559,476	$576,261
- **Capital**	$20,000	$20,000	$20,000	$20,000	$20,000
- **Financing**					
Total Expense	**$1,252,000**	**$1,288,960**	**$1,327,029**	**$1,366,240**	**$1,406,627**

Overall					
Revenue	$3,537,000	$3,730,480	$3,935,859	$4,153,946	$4,385,609
Inv Interest Revenue	$20,000	$22,500	$25,000	$27,500	$30,000
Expense	$3,270,332	$3,454,896	$3,599,357	$3,621,487	$3,736,368
Credit Card Fees	$76,772	$79,075	$81,447	$83,891	$86,408
Profit/Loss	**$209,896**	**$219,009**	**$280,054**	**$476,069**	**$592,834**

Revenue based on 4% growth in the golf and 8% growth in the clubhouse year over year
Expense based on 3% growth for personal services, commodities, and contractual expenses

CONCLUSION: River Oaks strives to remain fiscally responsible while providing many amenities to our customers. Our goal is to grow revenue faster than expenses while continuing to maintain the quality of the course, facility, and the customer experience.

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND											
Department: 00 - UNDEFINED											
Revenue											
Category: 3809 - INVESTMENT INTEREST											
255-00-9255-3810	INVEST INTEREST	10,969.61	17,420.61	4,118.64	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3809 - INVESTMENT INTEREST:		**10,969.61**	**17,420.61**	**4,118.64**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 3960 - OTHER FINANCING SOURCE											
255-00-9255-3960	BOND ISSUANCE	0.00	1,475,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-00-9255-3963	OTHER FINANCING SOURCE-BC	0.00	152,269.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3960 - OTHER FINANCING SOURCE:		**0.00**	**1,627,269.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**10,969.61**	**1,644,690.36**	**4,118.64**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 00 - UNDEFINED:		**10,969.61**	**1,644,690.36**	**4,118.64**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Department: 53 - GOLF COURSE-ADMINISTRATION											
Revenue											
Category: 3400 - CHARGES FOR SERVICES											
255-53-2100-3400	GREEN FEES	961,504.73	1,072,783.15	273,249.49	1,040,000.00	1,163,220.00	123,220.00	11.85%	1,206,730.00	43,510.00	3.74%
255-53-2100-3402	PCC MEMBERSHIPS	73,246.37	57,220.28	30,331.71	79,225.00	61,890.00	-17,335.00	-21.88%	64,360.00	2,470.00	3.99%
255-53-2100-3418	HANDICAPS	9,297.78	10,366.75	8,726.53	10,065.00	11,210.00	1,145.00	11.38%	11,700.00	490.00	4.37%
255-53-2100-3420	RENTAL CLUBS	6,282.96	3,110.00	449.00	6,795.00	3,360.00	-3,435.00	-50.55%	3,500.00	140.00	4.17%
255-53-2100-3421	GOLF CARTS	466,410.74	551,854.01	165,121.34	504,470.00	596,885.00	92,415.00	18.32%	620,760.00	23,875.00	4.00%
255-53-2100-3428	LESSONS	15,037.58	13,388.60	7,661.70	16,265.00	14,480.00	-1,785.00	-10.97%	15,060.00	580.00	4.01%
255-53-2100-3429	RANGE	185,634.02	213,193.75	70,687.15	200,785.00	230,590.00	29,805.00	14.84%	239,810.00	9,220.00	4.00%
255-53-2100-3431	GOLF CLUB MEMBERSHIP	132,903.37	154,594.40	116,677.19	143,750.00	167,210.00	23,460.00	16.32%	173,900.00	6,690.00	4.00%
255-53-2100-3434	CIGARS	642.19	0.00	212.30	695.00	720.00	25.00	3.60%	750.00	30.00	4.17%
255-53-2100-3451	GOLF ACCESSORIES	52,526.87	69,347.16	18,017.61	56,815.00	75,000.00	18,185.00	32.01%	78,005.00	3,005.00	4.01%
255-53-2100-3453	CLOTHING - TAX	12,810.11	11,710.77	2,941.29	13,855.00	12,665.00	-1,190.00	-8.59%	13,180.00	515.00	4.07%
255-53-2100-3454	CLOTHING-NONTAX	41,666.58	43,004.32	9,798.10	45,070.00	46,500.00	1,430.00	3.17%	48,370.00	1,870.00	4.02%
255-53-2100-3455	GIFT CERTIFICATE	-1,231.40	-53,798.02	0.00	1,330.00	0.00	-1,330.00	-100.00%	0.00	0.00	0.00%
255-53-2100-3465	GOLF CLUB REPAIR	1,410.73	326.35	495.57	1,525.00	350.00	-1,175.00	-77.05%	365.00	15.00	4.29%
255-53-2100-3574	ADVERTISING SALES	0.00	0.00	11,072.67	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3400 - CHARGES FOR SERVICES:		**1,958,142.63**	**2,147,101.52**	**715,441.65**	**2,120,645.00**	**2,384,080.00**	**263,435.00**	**12.42%**	**2,476,490.00**	**92,410.00**	**3.88%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 3812 - MISCELLANEOUS											
255-53-2100-3813	SALE OF GOODS	4,025.00	3,377.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-3816	REFUND & REIMBRS	5,061.55	575.82	4,385.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		**9,086.55**	**3,953.32**	**4,385.72**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**1,967,229.18**	**2,151,054.84**	**719,827.37**	**2,120,645.00**	**2,384,080.00**	**263,435.00**	**12.42%**	**2,476,490.00**	**92,410.00**	**3.88%**
Expense											
Category: 4100 - PERSONAL SERVICES											
255-53-2100-4100	SALARY-FULL TIME	166,583.76	182,432.96	80,864.74	194,300.00	203,300.00	9,000.00	4.63%	212,000.00	8,700.00	4.28%
255-53-2100-4120	SAL-P.T./TEMP	197,035.16	223,856.09	67,387.38	209,900.00	216,200.00	6,300.00	3.00%	224,800.00	8,600.00	3.98%
255-53-2100-4121	O.T. - P.T./TEMP	4,008.87	6,795.33	1,584.45	2,100.00	2,100.00	0.00	0.00%	2,200.00	100.00	4.76%
255-53-2100-4138	MN PAID LEAVE	0.00	53.72	768.43	1,700.00	1,800.00	100.00	5.88%	2,000.00	200.00	11.11%
255-53-2100-4141	PERA	23,170.19	18,395.57	7,820.56	30,400.00	31,700.00	1,300.00	4.28%	33,000.00	1,300.00	4.10%
255-53-2100-4142	FICA	27,566.80	31,154.02	11,283.05	31,200.00	32,200.00	1,000.00	3.21%	33,600.00	1,400.00	4.35%
255-53-2100-4144	HEALTH INSURANCE	24,000.00	23,100.00	10,500.00	25,200.00	27,700.00	2,500.00	9.92%	30,500.00	2,800.00	10.11%
255-53-2100-4147	UNEMPLOYMENT	958.56	525.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4148	WORKERS COMP	6,700.00	8,199.96	3,416.65	8,200.00	5,700.00	-2,500.00	-30.49%	6,600.00	900.00	15.79%
255-53-2160-4120	SAL-P.T./TEMP	4,759.98	2,968.62	676.99	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4121	O.T. - P.T./TEMP	0.00	929.17	108.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4138	MN PAID LEAVE	0.00	0.39	3.80	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4141	PERA	5.66	0.45	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2160-4142	FICA	364.13	294.46	56.19	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4120	SAL-P.T./TEMP	7,199.00	1,474.91	140.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4121	O.T. - P.T./TEMP	324.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4138	MN PAID LEAVE	0.00	0.00	0.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4141	PERA	0.00	48.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2165-4142	FICA	575.56	112.84	10.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2170-4120	SAL-P.T./TEMP	0.00	323.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2170-4141	PERA	0.00	20.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2170-4142	FICA	0.00	24.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		**463,252.27**	**500,710.87**	**184,622.11**	**503,000.00**	**520,700.00**	**17,700.00**	**3.52%**	**544,700.00**	**24,000.00**	**4.61%**
Category: 4200 - COMMODITIES											
255-53-2100-4200	OFFICE SUPPLIES	0.00	371.75	242.36	1,115.00	1,150.00	35.00	3.14%	1,180.00	30.00	2.61%
255-53-2100-4210	OP SUPPLY-OTHER	23,759.10	18,726.46	14,548.57	10,350.00	10,660.00	310.00	3.00%	10,970.00	310.00	2.91%
255-53-2100-4217	CLOTHING/UNIFORM	8,779.51	6,778.98	5,804.45	5,125.00	5,280.00	155.00	3.02%	5,430.00	150.00	2.84%
255-53-2100-4280	CAPITAL OUTLAY <$5,000	14,090.42	5,978.06	4,723.83	2,050.00	2,110.00	60.00	2.93%	2,175.00	65.00	3.08%
Total Category: 4200 - COMMODITIES:		**46,629.03**	**31,855.25**	**25,319.21**	**18,640.00**	**19,200.00**	**560.00**	**3.00%**	**19,755.00**	**555.00**	**2.89%**
Category: 4300 - CONTRACTUAL SERVICES											
255-53-2100-4300	PROF SERVICES	1,844.06	0.00	0.00	1,895.00	1,950.00	55.00	2.90%	2,010.00	60.00	3.08%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
255-53-2100-4302	LEGAL SERVICE	496.00	3,184.00	2,128.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4305	FEES FOR SERVICE	89,731.96	79,255.87	39,984.92	90,000.00	65,000.00	-25,000.00	-27.78%	66,950.00	1,950.00	3.00%
255-53-2100-4309	CREDIT CARD FEES	62,434.87	74,536.39	19,256.42	66,625.00	80,000.00	13,375.00	20.08%	82,000.00	2,000.00	2.50%
255-53-2100-4310	COMMUNICATION	8,499.36	2,574.55	218.25	12,965.00	13,360.00	395.00	3.05%	13,740.00	380.00	2.84%
255-53-2100-4311	POSTAGE	34.29	96.45	0.00	115.00	120.00	5.00	4.35%	100.00	-20.00	-16.67%
255-53-2100-4321	DATA PROCESSING	96,400.00	99,000.00	43,625.00	104,700.00	109,900.00	5,200.00	4.97%	115,400.00	5,500.00	5.00%
255-53-2100-4340	PRINTING	3,626.96	2,694.41	1,046.11	3,015.00	3,110.00	95.00	3.15%	3,195.00	85.00	2.73%
255-53-2100-4341	ADVER/PUBLISH	4,988.65	2,090.28	6,013.30	9,225.00	9,500.00	275.00	2.98%	9,780.00	280.00	2.95%
255-53-2100-4350	INSURANCE CHARGE	8,600.00	9,500.04	4,000.00	9,600.00	9,000.00	-600.00	-6.25%	9,500.00	500.00	5.56%
255-53-2100-4360	UTILITIES	9,508.87	9,937.59	2,600.48	10,075.00	10,380.00	305.00	3.03%	10,680.00	300.00	2.89%
255-53-2100-4370	MAINT-REPAIR/EQ	1,975.00	837.10	1,628.32	1,680.00	1,730.00	50.00	2.98%	1,780.00	50.00	2.89%
255-53-2100-4371	MAINT-REPAIR/OTH	657.28	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4372	MAINT-REPAIR/BLD	4,391.04	2,917.06	0.00	6,870.00	7,075.00	205.00	2.98%	7,285.00	210.00	2.97%
255-53-2100-4373	BUILDING MAINTENANCE LABO	3,500.00	3,099.96	1,291.65	3,100.00	2,200.00	-900.00	-29.03%	2,300.00	100.00	4.55%
255-53-2100-4380	RENTAL/LEASE	5,944.20	5,827.90	59,557.44	90,000.00	92,700.00	2,700.00	3.00%	95,400.00	2,700.00	2.91%
255-53-2100-4401	DUES & SUBS	1,579.97	4,159.09	845.00	2,235.00	2,300.00	65.00	2.91%	2,370.00	70.00	3.04%
255-53-2100-4403	TRAVEL/TRAIN/CON	3,211.49	1,687.58	0.00	4,000.00	6,000.00	2,000.00	50.00%	6,180.00	180.00	3.00%
255-53-2100-4405	CLEAN/WASTE REMV	1,456.02	1,821.39	561.64	1,795.00	1,850.00	55.00	3.06%	1,900.00	50.00	2.70%
255-53-2100-4407	PROPERTY TAXES	1,090.50	1,090.50	1,090.50	1,115.00	1,150.00	35.00	3.14%	1,185.00	35.00	3.04%
255-53-2100-4438	PRO/MISC RESALE	90,549.64	90,743.28	75,777.84	90,000.00	92,700.00	2,700.00	3.00%	95,400.00	2,700.00	2.91%
255-53-2100-4449	OTHER CONTRACT	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4300 - CONTRACTUAL SERVICES:		**400,530.16**	**395,053.44**	**259,624.87**	**509,010.00**	**510,025.00**	**1,015.00**	**0.20%**	**527,155.00**	**17,130.00**	**3.36%**
Category: 4500 - CAPITAL OUTLAY											
255-53-2100-4530	MACH & EQUIPMENT	0.00	4,601.96	2,484.84	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4540	OTHER CAP OUTLAY	0.00	0.00	0.00	10,000.00	20,000.00	10,000.00	100.00%	20,000.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		**0.00**	**4,601.96**	**2,484.84**	**10,000.00**	**20,000.00**	**10,000.00**	**100.00%**	**20,000.00**	**0.00**	**0.00%**
Category: 4600 - OTHER FINANCING USES											
255-53-2100-4600	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4609	INTERFUND INTEREST	34,640.00	8,070.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-53-2100-4610	INTEREST	0.00	0.00	0.00	58,440.00	0.00	-58,440.00	-100.00%	0.00	0.00	0.00%
255-53-2100-4620	PAYING AGENT FEE	0.00	0.00	0.00	1,500.00	1,550.00	50.00	3.33%	1,590.00	40.00	2.58%
255-53-2100-4621	BOND ISSUANCE COSTS	0.00	27,269.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		**34,640.00**	**35,339.75**	**0.00**	**59,940.00**	**1,550.00**	**-58,390.00**	**-97.41%**	**1,590.00**	**40.00**	**2.58%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 4999 - TRANSFERS OUT											
255-53-2100-4700	TRANSFERS OUT	0.00	0.00	58,437.50	0.00	144,100.00	144,100.00	0.00%	145,300.00	1,200.00	0.83%
Budget Detail											
Budget Code	**Description**		**Units**	**Price**	**Amount**						
2027	5% of One Accountant		1.00	7,100.00	7,100.00						
2027	P&I Pymt Irrigation Project		1.00	137,000.00	137,000.00						
2028 FALL 2026	5% of one accountant		1.00	6,900.00	6,900.00						
2028 FALL 2026	P&I Irrigation Debt Service Pymt		1.00	138,400.00	138,400.00						
Total Category: 4999 - TRANSFERS OUT:		**0.00**	**0.00**	**58,437.50**	**0.00**	**144,100.00**	**144,100.00**	**0.00%**	**145,300.00**	**1,200.00**	**0.83%**
Total Expense:		**945,051.46**	**967,561.27**	**530,488.53**	**1,100,590.00**	**1,215,575.00**	**114,985.00**	**10.45%**	**1,258,500.00**	**42,925.00**	**3.53%**
Total Department: 53 - GOLF COURSE-ADMINISTRATION:		**1,022,177.72**	**1,183,493.57**	**189,338.84**	**1,020,055.00**	**1,168,505.00**	**148,450.00**	**14.55%**	**1,217,990.00**	**49,485.00**	**4.23%**
Department: 55 - GOLF COURSE-MAINTENANCE											
Expense											
Category: 4100 - PERSONAL SERVICES											
255-55-2105-4100	SALARY-FULL TIME	196,524.88	215,617.38	95,627.10	229,200.00	236,100.00	6,900.00	3.01%	245,500.00	9,400.00	3.98%
255-55-2105-4120	SAL-P.T./TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2105-4121	O.T. - P.T./TEMP	0.00	0.00	0.00	2,400.00	0.00	-2,400.00	-100.00%	0.00	0.00	0.00%
255-55-2105-4138	MN PAID LEAVE	0.00	56.26	485.43	1,900.00	2,100.00	200.00	10.53%	2,100.00	0.00	0.00%
255-55-2105-4141	PERA	14,531.04	16,138.06	7,065.71	33,100.00	34,100.00	1,000.00	3.02%	35,500.00	1,400.00	4.11%
255-55-2105-4142	FICA	13,402.70	14,919.25	6,571.88	33,800.00	34,800.00	1,000.00	2.96%	36,200.00	1,400.00	4.02%
255-55-2105-4144	HEALTH INSURANCE	24,000.00	26,400.00	12,000.00	28,800.00	31,600.00	2,800.00	9.72%	34,800.00	3,200.00	10.13%
255-55-2105-4147	UNEMPLOYMENT	2,335.78	6,506.24	1,082.07	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2105-4148	WORKERS COMP	5,600.00	6,500.04	3,750.00	9,000.00	6,100.00	-2,900.00	-32.22%	7,100.00	1,000.00	16.39%
255-55-2110-4120	SAL-P.T./TEMP	231,642.19	213,993.34	73,204.80	209,900.00	216,200.00	6,300.00	3.00%	224,800.00	8,600.00	3.98%
255-55-2110-4121	O.T. - P.T./TEMP	6,720.71	6,591.03	2,151.18	0.00	2,400.00	2,400.00	0.00%	2,500.00	100.00	4.17%
255-55-2110-4138	MN PAID LEAVE	0.00	1.77	388.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2110-4141	PERA	6,228.82	5,747.99	1,427.52	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2110-4142	FICA	18,250.12	16,940.35	5,774.81	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4100 - PERSONAL SERVICES:		**519,236.24**	**529,411.71**	**209,529.28**	**548,100.00**	**563,400.00**	**15,300.00**	**2.79%**	**588,500.00**	**25,100.00**	**4.46%**
Category: 4200 - COMMODITIES											
255-55-2105-4200	OFFICE SUPPLIES	163.03	144.40	82.59	565.00	580.00	15.00	2.65%	600.00	20.00	3.45%
255-55-2105-4210	OP SUPPLY-OTHER	44,923.02	35,533.07	48,122.37	31,480.00	32,425.00	945.00	3.00%	33,370.00	945.00	2.91%
255-55-2105-4211	MOTOR FUELS	31,184.63	32,240.51	14,689.05	31,210.00	32,150.00	940.00	3.01%	33,085.00	935.00	2.91%
255-55-2105-4212	LUB/ADD	5,024.73	1,109.76	138.83	3,475.00	3,580.00	105.00	3.02%	3,685.00	105.00	2.93%
255-55-2105-4216	FERTILIZER/CHEM	43,188.35	40,799.64	27,237.38	44,790.00	46,131.00	1,341.00	2.99%	47,480.00	1,349.00	2.92%
255-55-2105-4217	CLOTHING/UNIFORM	1,515.09	1,116.12	1,780.67	1,795.00	1,850.00	55.00	3.06%	1,900.00	50.00	2.70%
255-55-2105-4231	SMALL TOOLS	0.00	1,263.08	146.94	2,130.00	2,190.00	60.00	2.82%	2,260.00	70.00	3.20%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
255-55-2105-4270	OP SUP-VEH/EQ	33,006.22	31,678.39	18,313.44	32,625.00	33,604.00	979.00	3.00%	34,580.00	976.00	2.90%
255-55-2105-4271	OP SUP-OTHER IMP	-5,745.07	1,743.36	1,034.54	9,185.00	9,460.00	275.00	2.99%	9,735.00	275.00	2.91%
255-55-2105-4272	OP SUP-BUILDINGS	682.93	2,674.09	59.85	2,130.00	2,195.00	65.00	3.05%	2,260.00	65.00	2.96%
255-55-2105-4280	CAPITAL OUTLAY <$5,000	0.00	67.05	0.00	5,595.00	5,760.00	165.00	2.95%	5,930.00	170.00	2.95%
	Total Category: 4200 - COMMODITIES:	**153,942.93**	**148,369.47**	**111,605.66**	**164,980.00**	**169,925.00**	**4,945.00**	**3.00%**	**174,885.00**	**4,960.00**	**2.92%**
	Category: 4300 - CONTRACTUAL SERVICES										
255-55-2105-4300	PROF SERVICES	984.00	0.00	0.00	565.00	580.00	15.00	2.65%	600.00	20.00	3.45%
255-55-2105-4305	FEES FOR SERVICE	19,943.53	15,622.04	19,160.53	20,500.00	21,115.00	615.00	3.00%	21,730.00	615.00	2.91%
255-55-2105-4310	COMMUNICATION	1,755.63	1,084.50	436.50	4,695.00	4,835.00	140.00	2.98%	4,975.00	140.00	2.90%
255-55-2105-4350	INSURANCE CHARGE	1,700.00	1,899.96	666.65	1,600.00	1,800.00	200.00	12.50%	1,900.00	100.00	5.56%
255-55-2105-4370	MAINT-REPAIR/EQ	18,606.67	8,888.95	4,546.37	7,060.00	7,270.00	210.00	2.97%	7,480.00	210.00	2.89%
255-55-2105-4371	MAINT-REPAIR/OTH	400.00	0.00	0.00	5,595.00	5,760.00	165.00	2.95%	5,930.00	170.00	2.95%
255-55-2105-4372	MAINT-REPAIR/BLD	2,760.28	1,924.73	4,622.21	5,650.00	5,820.00	170.00	3.01%	5,990.00	170.00	2.92%
255-55-2105-4373	BUILDING MAINTENANCE LABO	3,500.00	3,099.96	1,250.00	3,000.00	2,100.00	-900.00	-30.00%	2,300.00	200.00	9.52%
255-55-2105-4375	CHARGE-FLEET MNT	725.61	3,165.70	160.00	1,500.00	1,700.00	200.00	13.33%	1,790.00	90.00	5.29%
255-55-2105-4380	RENTAL/LEASE	11,468.83	5,884.22	13,191.92	16,400.00	30,000.00	13,600.00	82.93%	30,900.00	900.00	3.00%
255-55-2105-4401	DUES & SUBS	1,302.80	1,435.32	576.29	1,005.00	1,035.00	30.00	2.99%	1,065.00	30.00	2.90%
255-55-2105-4403	TRAVEL/TRAIN/CON	1,782.46	947.00	4,515.84	7,200.00	9,050.00	1,850.00	25.69%	9,320.00	270.00	2.98%
255-55-2105-4405	CLEAN/WASTE REMV	6,400.00	5,602.00	2,800.00	7,500.00	7,725.00	225.00	3.00%	7,950.00	225.00	2.91%
255-55-2105-4449	OTHER CONTRACT	3,337.00	3,740.02	3,179.78	6,335.00	9,525.00	3,190.00	50.36%	6,715.00	-2,810.00	-29.50%
255-55-2110-4310	COMMUNICATION	665.14	3,335.73	1,108.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2110-4360	UTILITIES	18,127.29	26,377.68	7,341.46	24,190.00	24,900.00	710.00	2.94%	25,640.00	740.00	2.97%
255-55-2110-4380	RENTAL/LEASE	882.37	939.02	298.56	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4300 - CONTRACTUAL SERVICES:	**94,341.61**	**83,946.83**	**63,854.49**	**112,795.00**	**133,215.00**	**20,420.00**	**18.10%**	**134,285.00**	**1,070.00**	**0.80%**
	Category: 4500 - CAPITAL OUTLAY										
255-55-2105-4510	BUILD & STRUC	15,044.55	5,325.43	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-55-2105-4530	MACH & EQUIPMENT	133,220.76	184,295.06	102,261.40	125,000.00	195,000.00	70,000.00	56.00%	246,000.00	51,000.00	26.15%
255-55-2115-4550	PROJECT-CONTRACT	2,948.55	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4500 - CAPITAL OUTLAY:	**151,213.86**	**189,620.49**	**102,261.40**	**125,000.00**	**195,000.00**	**70,000.00**	**56.00%**	**246,000.00**	**51,000.00**	**26.15%**
	Total Expense:	**918,734.64**	**951,348.50**	**487,250.83**	**950,875.00**	**1,061,540.00**	**110,665.00**	**11.64%**	**1,143,670.00**	**82,130.00**	**7.74%**
	Total Department: 55 - GOLF COURSE-MAINTENANCE:	**918,734.64**	**951,348.50**	**487,250.83**	**950,875.00**	**1,061,540.00**	**110,665.00**	**11.64%**	**1,143,670.00**	**82,130.00**	**7.74%**
	Department: 56 - GOLF COURSE CLUBHOUSE										
	Revenue										
	Category: 3400 - CHARGES FOR SERVICES										
255-56-2140-3435	NON-ALCOHOLIC BEVERAGE	48,246.16	47,683.89	13,154.70	52,185.00	55,620.00	3,435.00	6.58%	60,065.00	4,445.00	7.99%
255-56-2140-3436	ALCOHOLIC BEVERAGE	380,553.69	337,370.07	80,375.25	411,605.00	393,510.00	-18,095.00	-4.40%	424,990.00	31,480.00	8.00%
255-56-2140-3441	FOOD	169,248.94	182,066.23	71,086.81	183,060.00	212,360.00	29,300.00	16.01%	229,350.00	16,990.00	8.00%
255-56-2140-3442	POLICE SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
255-56-2140-3443	CLUBHOUSE RENTALS	83,295.00	48,290.00	13,340.00	90,100.00	106,325.00	16,225.00	18.01%	114,380.00	8,055.00	7.58%
255-56-2140-3444	MANDATORY GRATUITY	132,669.31	136,296.55	38,406.27	143,430.00	158,970.00	15,540.00	10.83%	171,690.00	12,720.00	8.00%
255-56-2140-3445	BANQUET FOOD	321,180.98	327,540.95	90,462.35	347,390.00	382,040.00	34,650.00	9.97%	412,610.00	30,570.00	8.00%
255-56-2140-3446	BANQUET NA BEVERAGES	9,461.33	3,315.93	1,124.02	10,235.00	3,870.00	-6,365.00	-62.19%	4,175.00	305.00	7.88%
255-56-2140-3447	BANQUET ALCOHOLIC BEVERA	27,444.57	57,659.53	16,868.25	29,865.00	67,250.00	37,385.00	125.18%	0.00	-67,250.00	-100.00%
255-56-2140-3575	SPECIAL EVENTS	8,021.00	9,410.00	4,016.00	8,675.00	10,975.00	2,300.00	26.51%	11,850.00	875.00	7.97%
Total Category: 3400 - CHARGES FOR SERVICES:		**1,180,120.98**	**1,149,633.15**	**328,833.65**	**1,276,545.00**	**1,390,920.00**	**114,375.00**	**8.96%**	**1,429,110.00**	**38,190.00**	**2.75%**
Category: 3812 - MISCELLANEOUS											
255-56-2140-3813	SALE OF GOODS	1,604.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3816	REFUND & REIMBRS	354.11	320.51	31.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3829	MISC - OTHER	480.63	995.51	30.44	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-3830	CASH OVER	384.92	-1,733.97	38.96	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 3812 - MISCELLANEOUS:		**2,823.91**	**-417.95**	**101.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Revenue:		**1,182,944.89**	**1,149,215.20**	**328,934.65**	**1,276,545.00**	**1,390,920.00**	**114,375.00**	**8.96%**	**1,429,110.00**	**38,190.00**	**2.75%**
Expense											
Category: 4100 - PERSONAL SERVICES											
255-56-2140-4100	SALARY-FULL TIME	265,575.71	195,294.98	86,687.13	211,800.00	222,900.00	11,100.00	5.24%	232,400.00	9,500.00	4.26%
255-56-2140-4120	SAL-P.T./TEMP	302,353.77	348,864.34	117,349.62	314,800.00	324,200.00	9,400.00	2.99%	337,200.00	13,000.00	4.01%
255-56-2140-4121	O.T. - P.T./TEMP	3,756.60	6,051.06	1,639.51	3,900.00	3,900.00	0.00	0.00%	4,100.00	200.00	5.13%
255-56-2140-4138	MN PAID LEAVE	0.00	86.19	1,059.37	2,300.00	2,300.00	0.00	0.00%	2,500.00	200.00	8.70%
255-56-2140-4141	PERA	44,127.40	27,947.49	11,929.48	39,800.00	41,400.00	1,600.00	4.02%	43,100.00	1,700.00	4.11%
255-56-2140-4142	FICA	41,663.89	41,269.33	15,400.91	40,500.00	42,100.00	1,600.00	3.95%	43,800.00	1,700.00	4.04%
255-56-2140-4144	HEALTH INSURANCE	36,000.00	29,700.00	13,500.00	32,400.00	35,600.00	3,200.00	9.88%	39,200.00	3,600.00	10.11%
255-56-2140-4147	UNEMPLOYMENT	973.29	3,958.63	1,926.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-4148	WORKERS COMP	6,900.00	8,900.04	4,541.65	10,900.00	7,600.00	-3,300.00	-30.28%	8,600.00	1,000.00	13.16%
Total Category: 4100 - PERSONAL SERVICES:		**701,350.66**	**662,072.06**	**254,034.52**	**656,400.00**	**680,000.00**	**23,600.00**	**3.60%**	**710,900.00**	**30,900.00**	**4.54%**
Category: 4200 - COMMODITIES											
255-56-2140-4200	OFFICE SUPPLIES	93.80	0.00	0.00	565.00	0.00	-565.00	-100.00%	0.00	0.00	0.00%
255-56-2140-4210	OP SUPPLY-OTHER	38,449.08	32,707.62	15,764.11	25,645.00	26,400.00	755.00	2.94%	27,180.00	780.00	2.95%
255-56-2140-4217	CLOTHING/UNIFORM	2,078.14	2,978.02	1,276.58	3,475.00	3,580.00	105.00	3.02%	3,680.00	100.00	2.79%
255-56-2140-4280	CAPITAL OUTLAY <$5,000	3,355.26	1,728.10	0.00	5,125.00	5,280.00	155.00	3.02%	5,430.00	150.00	2.84%
Total Category: 4200 - COMMODITIES:		**43,976.28**	**37,413.74**	**17,040.69**	**34,810.00**	**35,260.00**	**450.00**	**1.29%**	**36,290.00**	**1,030.00**	**2.92%**
Category: 4300 - CONTRACTUAL SERVICES											
255-56-2140-4300	PROF SERVICES	1,450.00	0.00	0.00	2,020.00	2,080.00	60.00	2.97%	2,140.00	60.00	2.88%
255-56-2140-4305	FEES FOR SERVICE	29,109.58	46,376.93	27,031.65	28,560.00	29,420.00	860.00	3.01%	30,275.00	855.00	2.91%
255-56-2140-4310	COMMUNICATION	2,106.00	1,626.75	654.75	1,815.00	1,870.00	55.00	3.03%	1,920.00	50.00	2.67%
255-56-2140-4311	POSTAGE	0.00	31.50	18.85	115.00	120.00	5.00	4.35%	120.00	0.00	0.00%
255-56-2140-4340	PRINTING	624.88	0.00	0.00	1,690.00	1,740.00	50.00	2.96%	1,800.00	60.00	3.45%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
255-56-2140-4341	ADVER/PUBLISH	12,664.89	8,888.85	0.00	6,150.00	6,335.00	185.00	3.01%	6,500.00	165.00	2.60%
255-56-2140-4350	INSURANCE CHARGE	7,200.00	7,899.96	4,416.65	10,600.00	12,800.00	2,200.00	20.75%	13,400.00	600.00	4.69%
255-56-2140-4352	GENERAL LIABILIT	0.00	0.00	0.00	4,250.00	43,780.00	39,530.00	930.12%	4,500.00	-39,280.00	-89.72%
255-56-2140-4360	UTILITIES	35,011.65	38,866.48	13,826.55	30,080.00	30,980.00	900.00	2.99%	31,890.00	910.00	2.94%
255-56-2140-4370	MAINT-REPAIR/EQ	7,510.89	11,022.03	3,501.51	11,650.00	12,000.00	350.00	3.00%	12,350.00	350.00	2.92%
255-56-2140-4371	MAINT-REPAIR/OTH	208.09	795.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-4372	MAINT-REPAIR/BLD	22,705.52	16,207.69	952.89	23,920.00	24,630.00	710.00	2.97%	25,360.00	730.00	2.96%
255-56-2140-4373	BUILDING MAINTENANCE LABC	4,100.00	3,500.04	1,250.00	3,000.00	2,200.00	-800.00	-26.67%	2,300.00	100.00	4.55%
255-56-2140-4380	RENTAL/LEASE	16,033.03	11,648.18	3,184.80	6,305.00	6,495.00	190.00	3.01%	6,890.00	395.00	6.08%
255-56-2140-4401	DUES & SUBS	2,271.75	2,383.00	2,574.00	2,910.00	3,000.00	90.00	3.09%	3,050.00	50.00	1.67%
255-56-2140-4403	TRAVEL/TRAIN/CON	2,466.69	2,523.15	0.00	7,500.00	8,500.00	1,000.00	13.33%	8,750.00	250.00	2.94%
255-56-2140-4405	CLEAN/WASTE REMV	3,640.70	2,865.50	1,123.16	2,910.00	3,000.00	90.00	3.09%	3,080.00	80.00	2.67%
255-56-2140-4434	SPECIAL EVENTS	14,052.00	8,800.00	4,200.00	10,560.00	10,875.00	315.00	2.98%	11,150.00	275.00	2.53%
255-56-2140-4436	CONCESSION RESAL	177,576.31	205,513.81	76,984.65	190,035.00	215,000.00	24,965.00	13.14%	221,450.00	6,450.00	3.00%
255-56-2140-4438	PRO/MISC RESALE	32,295.62	30,462.62	9,950.59	27,185.00	28,000.00	815.00	3.00%	28,815.00	815.00	2.91%
255-56-2140-4439	LIQUOR - RESALE	94,357.62	90,381.67	30,109.91	86,990.00	95,000.00	8,010.00	9.21%	97,850.00	2,850.00	3.00%
255-56-2140-4449	OTHER CONTRACT	9,388.00	9,003.00	3,486.00	7,500.00	7,700.00	200.00	2.67%	7,950.00	250.00	3.25%
Total Category: 4300 - CONTRACTUAL SERVICES:		**474,773.22**	**498,796.16**	**183,265.96**	**465,745.00**	**545,525.00**	**79,780.00**	**17.13%**	**521,540.00**	**-23,985.00**	**-4.40%**
Category: 4500 - CAPITAL OUTLAY											
255-56-2140-4510	BUILD & STRUC	35,277.69	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
255-56-2140-4530	MACH & EQUIPMENT	41,974.77	8,016.72	7,524.46	10,000.00	33,000.00	23,000.00	230.00%	30,000.00	-3,000.00	-9.09%
255-56-2140-4540	OTHER CAP OUTLAY	0.00	83,624.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4500 - CAPITAL OUTLAY:		**77,252.46**	**91,641.30**	**7,524.46**	**10,000.00**	**33,000.00**	**23,000.00**	**230.00%**	**30,000.00**	**-3,000.00**	**-9.09%**
Total Expense:		**1,297,352.62**	**1,289,923.26**	**461,865.63**	**1,166,955.00**	**1,293,785.00**	**126,830.00**	**10.87%**	**1,298,730.00**	**4,945.00**	**0.38%**
Total Department: 56 - GOLF COURSE CLUBHOUSE:		**-114,407.73**	**-140,708.06**	**-132,930.98**	**109,590.00**	**97,135.00**	**-12,455.00**	**-11.37%**	**130,380.00**	**33,245.00**	**34.23%**
Total Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND:		**4.96**	**1,736,127.37**	**-426,724.33**	**178,770.00**	**204,100.00**	**25,330.00**	**14.17%**	**204,700.00**	**600.00**	**0.29%**
Report Total:		**4.96**	**1,736,127.37**	**-426,724.33**	**178,770.00**	**204,100.00**	**25,330.00**	**14.17%**	**204,700.00**	**600.00**	**0.29%**

Group Summary

Categor…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND										
Department: 00 - UNDEFINED										
Revenue										
3809 - INVESTMENT INTEREST	10,969.61	17,420.61	4,118.64	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
3960 - OTHER FINANCING SOURCE	0.00	1,627,269.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	**10,969.61**	**1,644,690.36**	**4,118.64**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 00 - UNDEFINED:	**10,969.61**	**1,644,690.36**	**4,118.64**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Department: 53 - GOLF COURSE-ADMINISTRATION										
Revenue										
3400 - CHARGES FOR SERVICES	1,958,142.63	2,147,101.52	715,441.65	2,120,645.00	2,384,080.00	263,435.00	12.42%	2,476,490.00	92,410.00	3.88%
3812 - MISCELLANEOUS	9,086.55	3,953.32	4,385.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	**1,967,229.18**	**2,151,054.84**	**719,827.37**	**2,120,645.00**	**2,384,080.00**	**263,435.00**	**12.42%**	**2,476,490.00**	**92,410.00**	**3.88%**
Expense										
4100 - PERSONAL SERVICES	463,252.27	500,710.87	184,622.11	503,000.00	520,700.00	17,700.00	3.52%	544,700.00	24,000.00	4.61%
4200 - COMMODITIES	46,629.03	31,855.25	25,319.21	18,640.00	19,200.00	560.00	3.00%	19,755.00	555.00	2.89%
4300 - CONTRACTUAL SERVICES	400,530.16	395,053.44	259,624.87	509,010.00	510,025.00	1,015.00	0.20%	527,155.00	17,130.00	3.36%
4500 - CAPITAL OUTLAY	0.00	4,601.96	2,484.84	10,000.00	20,000.00	10,000.00	100.00%	20,000.00	0.00	0.00%
4600 - OTHER FINANCING USES	34,640.00	35,339.75	0.00	59,940.00	1,550.00	-58,390.00	-97.41%	1,590.00	40.00	2.58%
4999 - TRANSFERS OUT	0.00	0.00	58,437.50	0.00	144,100.00	144,100.00	0.00%	145,300.00	1,200.00	0.83%
Total Expense:	**945,051.46**	**967,561.27**	**530,488.53**	**1,100,590.00**	**1,215,575.00**	**114,985.00**	**10.45%**	**1,258,500.00**	**42,925.00**	**3.53%**
Total Department: 53 - GOLF COURSE-ADMINISTRATION:	**1,022,177.72**	**1,183,493.57**	**189,338.84**	**1,020,055.00**	**1,168,505.00**	**148,450.00**	**14.55%**	**1,217,990.00**	**49,485.00**	**4.23%**
Department: 55 - GOLF COURSE-MAINTENANCE										
Expense										
4100 - PERSONAL SERVICES	519,236.24	529,411.71	209,529.28	548,100.00	563,400.00	15,300.00	2.79%	588,500.00	25,100.00	4.46%
4200 - COMMODITIES	153,942.93	148,369.47	111,605.66	164,980.00	169,925.00	4,945.00	3.00%	174,885.00	4,960.00	2.92%
4300 - CONTRACTUAL SERVICES	94,341.61	83,946.83	63,854.49	112,795.00	133,215.00	20,420.00	18.10%	134,285.00	1,070.00	0.80%
4500 - CAPITAL OUTLAY	151,213.86	189,620.49	102,261.40	125,000.00	195,000.00	70,000.00	56.00%	246,000.00	51,000.00	26.15%
Total Expense:	**918,734.64**	**951,348.50**	**487,250.83**	**950,875.00**	**1,061,540.00**	**110,665.00**	**11.64%**	**1,143,670.00**	**82,130.00**	**7.74%**
Total Department: 55 - GOLF COURSE-MAINTENANCE:	**918,734.64**	**951,348.50**	**487,250.83**	**950,875.00**	**1,061,540.00**	**110,665.00**	**11.64%**	**1,143,670.00**	**82,130.00**	**7.74%**
Department: 56 - GOLF COURSE CLUBHOUSE										
Revenue										
3400 - CHARGES FOR SERVICES	1,180,120.98	1,149,633.15	328,833.65	1,276,545.00	1,390,920.00	114,375.00	8.96%	1,429,110.00	38,190.00	2.75%
3812 - MISCELLANEOUS	2,823.91	-417.95	101.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	**1,182,944.89**	**1,149,215.20**	**328,934.65**	**1,276,545.00**	**1,390,920.00**	**114,375.00**	**8.96%**	**1,429,110.00**	**38,190.00**	**2.75%**

Budget Comparison Report

Categor…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Expense										
4100 - PERSONAL SERVICES	701,350.66	662,072.06	254,034.52	656,400.00	680,000.00	23,600.00	3.60%	710,900.00	30,900.00	4.54%
4200 - COMMODITIES	43,976.28	37,413.74	17,040.69	34,810.00	35,260.00	450.00	1.29%	36,290.00	1,030.00	2.92%
4300 - CONTRACTUAL SERVICES	474,773.22	498,796.16	183,265.96	465,745.00	545,525.00	79,780.00	17.13%	521,540.00	-23,985.00	-4.40%
4500 - CAPITAL OUTLAY	77,252.46	91,641.30	7,524.46	10,000.00	33,000.00	23,000.00	230.00%	30,000.00	-3,000.00	-9.09%
Total Expense:	**1,297,352.62**	**1,289,923.26**	**461,865.63**	**1,166,955.00**	**1,293,785.00**	**126,830.00**	**10.87%**	**1,298,730.00**	**4,945.00**	**0.38%**
Total Department: 56 - GOLF COURSE CLUBHOUSE:	**-114,407.73**	**-140,708.06**	**-132,930.98**	**109,590.00**	**97,135.00**	**-12,455.00**	**-11.37%**	**130,380.00**	**33,245.00**	**34.23%**
Total Fund: 255 - GOLF COURSE SPECIAL REVENUE FUND:	**4.96**	**1,736,127.37**	**-426,724.33**	**178,770.00**	**204,100.00**	**25,330.00**	**14.17%**	**204,700.00**	**600.00**	**0.29%**
Report Total:	**4.96**	**1,736,127.37**	**-426,724.33**	**178,770.00**	**204,100.00**	**25,330.00**	**14.17%**	**204,700.00**	**600.00**	**0.29%**

Fund Summary

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
255 - GOLF COURSE SPECIAL REVENUE FU…	4.96	1,736,127.37	-426,724.33	178,770.00	204,100.00	25,330.00	14.17%	204,700.00	600.00	0.29%
Report Total:	**4.96**	**1,736,127.37**	**-426,724.33**	**178,770.00**	**204,100.00**	**25,330.00**	**14.17%**	**204,700.00**	**600.00**	**0.29%**

Cottage Grove
Where Pride and Prosperity Meet

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

From: Adam Moshier, Fleet and Facilities Maintenance Manager

Date: July 6, 2026

Subject: Equipment Replacement for 2027

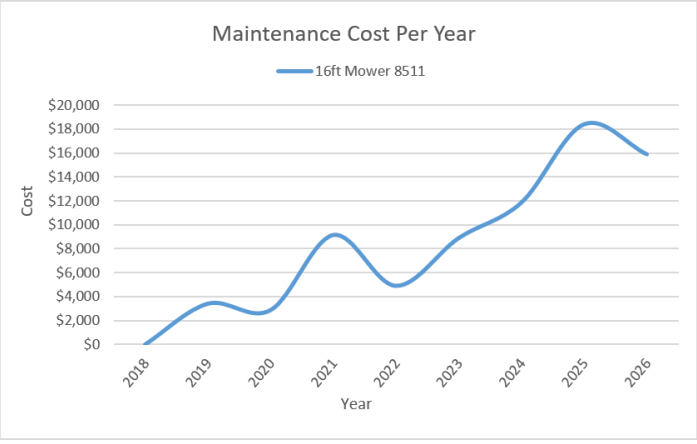
Introduction

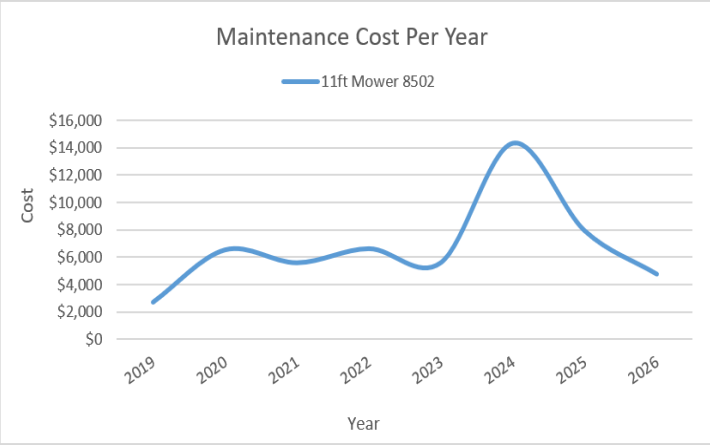
This memo outlines the new and replacement equipment proposed for 2027 across Public Works, Parks, Engineering, and Water. Staff is recommending the replacement or addition of the following equipment:16-foot mower, 11-foot mower, message board trailer, water tanker truck, two pickups with plows, a scrubber, a scissor lift, a crew cab pickup, and an explorer. The total cost of all equipment is $1,108,000, with $958,000 in the Equipment Replacement Fund and $150,000 in the Water Fund.

Equipment Recommended for Replacement

16-foot Mower (41-8511-18) and 11-foot Mower (41-8502-19)

Both mowers are recommended for replacement due to age and maintenance costs. The standard replacement schedule is eight years. Unit 8511 is eight years old with 3,538 hours and $75,000 in maintenance costs. Unit 8502 is seven years old with 3,275 hours and $54,000 in maintenance costs. These units must remain highly reliable due to their critical role in turf maintenance. Any down time on these mowers puts the Parks Division behind and may require overtime to ensure the fields are ready for playing. The replacement cost is $190,000 for the 16-foot mower and $125,000 for the 11-foot mower.



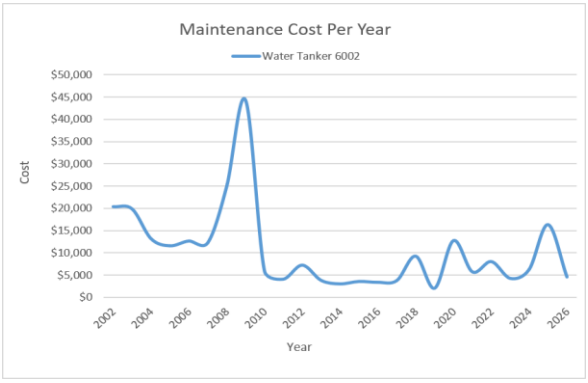


Message Board Trailer (31-0050-11)
The message board trailer is scheduled for replacement due to age and reduced efficiency. At 15 years old, its parts are increasingly difficult to source, and modern LED message boards offer significantly better visibility and efficiency. This trailer is key for work zone safety, making motorists aware of where to go and protecting the workers of the City. There is no maintenance data available for this trailer. The replacement cost is $33,000.

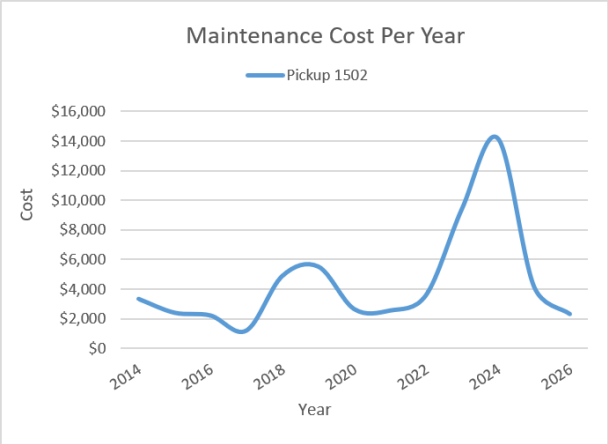


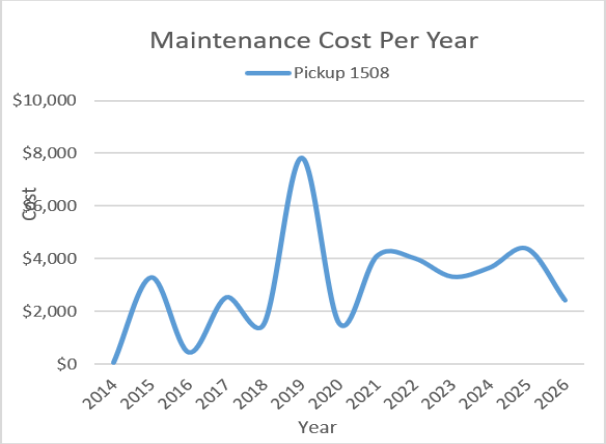
Water Tanker Truck (31-6002-93)
The water tanker truck requires replacement due to age, reliability concerns, and high maintenance costs. The unit is 33 years old with $260,000 in maintenance costs and 119,000 miles. The recommended replacement cycle is 15–20 years. The tanker is vital for cooling asphalt during paving operations, watering trees, and flooding rinks. Staff also intends to expand its functions to include watering ball fields and improving rink flooding efficiency with the new truck. At 33 years old, parts are becoming difficult to source, and the truck is in rough shape. This truck was moved up from the 2028 budget as it will take at least a year to build. The replacement cost is $350,000.





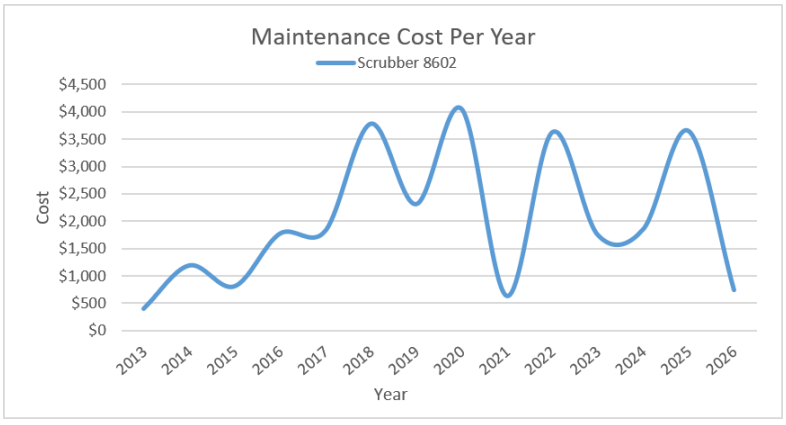
Two Pickups with Plows (70-1502-15 and 70-1508-15)
Both pickups are 11 years old with more than 120,000 miles and over $40,000 in maintenance costs each. The standard replacement interval is 12 years, after which the vehicles move to the seasonal fleet. These trucks are used year-round for jobsite transportation and cul-de-sac snow plowing. The replacement cost is $75,000 per pickup, totaling $150,000, funded through the Water Fund.





Scrubber Sweeper (33-8602-12)

Originally scheduled in the 2026 budget, the scrubber was carried over due to insufficient funding. At 14 years old, it exceeds the 12-year replacement schedule and has accumulated $28,400 in maintenance costs. Heavy rust is visible beneath the body and in the hopper, indicating increasing repair needs. This scrubber is the only unit large enough to clean the Public Safety garage, Public Works garage, and Central Fire Station. The replacement cost is $95,000.





New Equipment Requested

Scissor Lift — Facilities Division

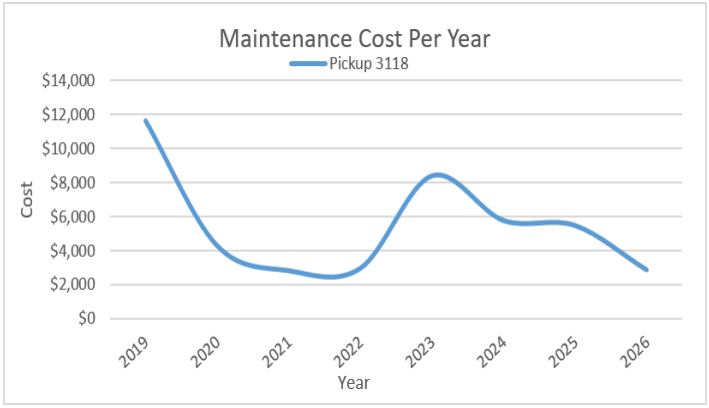


A scissor lift is recommended due to increasing demand and inefficiencies from borrowing the scissor lift from Hero Center and Ice Arena. Transporting lifts takes time, while renting is not cost-effective or predictable. A dedicated lift would be stored and used more frequently at Public Works, where garage ceiling heights are higher than at other City facilities. Using a scissor lift is significantly safer than relying on scaffolding or tall ladders, and it can hold two people at once, improving efficiency for tasks such as light bulb replacement and painting. Overall, acquiring a dedicated scissor lift would improve both safety and operational efficiency.
The estimated cost is $25,000.

Crew Cab Pickup — Sign Division

A crew cab pickup is recommended due to an increasing demand for vehicles in the department. The Sign Division currently relies on a 1997 former fire department pickup intended only for seasonal use to be the front-line truck. Current maintenance costs are at $57,000 total. Maintenance costs over the past five years have averaged $5,000 per year as seen below in the graph. Every year the a/c needs to be fixed, and maintenance costs are starting to rise for a seasonal vehicle. A crew cab pickup would more efficiently transport employees, tow the stenciling trailer and be used as a front-line vehicle thus moving the current vehicle back into the seasonal fleet with low mile usage. The cost is $90,000.





Explorer — Engineering Division



Additional vehicles are needed due to staffing increases. To help offset those needs, Engineering was handed down two old squad cars that are serving as front line vehicles. This has been an effective way to save money and not purchase new vehicles over the past few years. However, unit 1756 will have over 117,000 miles and is starting to rust away on the rear frame, something staff has seen in older squads before. This vehicle would be sold as it will become a safety concern. Renting a vehicle year-round is not cost-effective. The cost to add an explorer to the fleet is $50,000.

Conclusion

Staff have carefully developed these recommendations to ensure operational efficiency, reduce maintenance costs, and minimize equipment downtime. Delaying replacements would increase maintenance expenses and reduce productivity. The total recommended 2027 equipment investment is $1,108,000, with $958,000 funded through the Equipment Replacement Fund and $150,000 through the Water Fund.

Equipment Replacement Fund

	2025	2026	2027	2028
Revenues:				
Property Tax Levy-Equipment	$ 317,775	$ 927,700	$ 814,700	$ 1,127,700
Additional Funds needed	-	-		
Transfer In	41,106	-	-	-
Equipment Sales	15,608	20,000	20,000	20,000
Investment Interest	77,673	28,000	-	-
Total Revenues:	452,162	975,700	834,700	1,147,700
Expenditures:				
Equipment Paid 2025	1,471,080			
Equipment Paid 2026 from 2025	-	1,081,000		
Equipment Paid 2026	-	-		
Equipment Purchases	-	2,068,200	1,382,400	979,300
Interfund loan for ambulance		300,000		
Total Expenditures:	1,471,080	3,449,200	1,382,400	979,300
Other Financing Sources/(Uses)				
Equipment Certificates	2,002,855	1,320,000		-
Transfer Out-Debt Payment		-	-	-
Issuance Costs	-	-	-	-
Total Other:	2,002,855	1,320,000	-	-
Beginning Fund Balance	$ 759,943	$ 1,743,880	$ 590,380	$ 42,680
Ending Fund balance	$ 1,743,880	$ 590,380	$ 42,680	$ 211,080

	2027 Equipment	Requested	Recommended*	
PD-1-27	Squad Cars	516,540	344,300	4 squads
PD-2-27	2016 Ford Explorer	56,650	-	Move per Brad
PD-3-27	2016 Ford Explorer	56,650	-	Move per Brad
PD-4-27	Mobile Command Vehicle	750,000	-	
Fire-1-27	2015 Fire Chief Squad	80,000	80,000	
PW-1-27	Trailer Arrow Board	10,000	-	Moved to 28
PW-2-27	Trailer Arrow Board	10,000	-	Moved to 28
PW-3-27	Trailer Arrow Board	33,000	33,000	
PW-4-27	Tractor	155,000	-	
PW-5-27	Mower 16-Foot	190,000	190,000	
PW-6-27	Toro GM4000 Mower	125,000	125,000	
PW-7-27	Tandem Water Tanker Truck	350,000	350,000	
PW-8-27	Ride on Scrubber/Sweeper	95,000	95,000	
PW-9-27	Ford Explorer (fleet addition for engineering)	50,000	50,000	
PW-10-27	Crew Cab Pickup	90,000	90,000	
PW-11-27	Scissor Lift	25,000	25,000	
		2,592,840	1,382,300.00	

*These are the items that Adam sent after meeting with police and fire.

	2028 Equipment	Requested	Recommended*	
PD-1-28	Ford Explorer	58,350	-	
PD-2-28	GMC Sierra	58,350	-	
PD-3-28	Squads	532,020	709,300	8 squads
Fire-1-28	E-One Ladder Truck	1,200,000	-	
Fire-2-28	Ford Explorer 3127	80,000	-	
Fire-3-28	Hose & equipment transport vehicle	80,000	80,000	
PW-1-28	Trailer Arrow Board	-	12,500	Moved from 27
PW-2-28	Trailer Arrow Board	-	12,500	Moved from 27
PW-1-28	2015 GMC Sierra	85,000	-	
PW-2-28	Kromer Field Maintainer/Striper	85,000	85,000	
PW-3-28	Trailer	25,000	-	
PW-5-28	Trailer	20,000	-	
PW-6-28	MT Trackless	265,000	-	
PW-7-28	Weiler Track Paver	325,000	-	
PW-8-28	Fecon Forestry Cutter Attachment	30,000	30,000	
PW-9-28	Trafficx Scorpion Towed Attenuator	35,000	-	
PW-11-28	Ford Explorer (fleet addition for inspections)	50,000	50,000	
		2,928,720	979,300	

	Equipment in other Funds in 2027		
PW-12-27	Pickup Truck	75,000	Water
PW-13-27	Pickup Truck	75,000	Water

	Equipment in other Funds in 2028		
PW-12-28	Pickup	78,000	Water
PW-13-28	Backhoe-34%	47,600	Water
PW-13-28	Backhoe-33%	46,200	Sewer
PW-13-28	Backhoe-33%	46,200	Storm
PW-10-28	Bobcat	80,000	Storm
PW-4-28	Sweeper	340,000	Storm

	Unknown	
Fire-4-28	SCBA's	390,000

Cottage Grove

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 210 - EQUIPMENT REPLACEMENT											
Revenue											
Category: 3010 - PROPERTY TAXES											
210-00-9210-3011	CURRENT PROP TAX	317,162.53	317,726.44	0.00	927,700.00	814,700.00	-113,000.00	-12.18%	1,127,700.00	313,000.00	38.42%
210-00-9210-3012	DEL PROP TAXES	0.00	49.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3010 - PROPERTY TAXES:	**317,162.53**	**317,775.73**	**0.00**	**927,700.00**	**814,700.00**	**-113,000.00**	**-12.18%**	**1,127,700.00**	**313,000.00**	**38.42%**
Category: 3809 - INVESTMENT INTEREST											
210-00-9210-3808	BOND INVESTMENT INTEREST	8,309.69	55,518.20	21,507.67	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
210-00-9210-3810	INVEST INTEREST	43,716.49	22,154.77	3,550.97	400.00	0.00	-400.00	-100.00%	0.00	0.00	0.00%
	Total Category: 3809 - INVESTMENT INTEREST:	**52,026.18**	**77,672.97**	**25,058.64**	**400.00**	**0.00**	**-400.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Category: 3812 - MISCELLANEOUS											
210-00-9210-3813	SALE OF GOODS	22,631.70	15,608.19	7,505.95	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
210-00-9210-3816	REFUND & REIMBRS	352.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3812 - MISCELLANEOUS:	**22,984.14**	**15,608.19**	**7,505.95**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**	**20,000.00**	**0.00**	**0.00%**
Category: 3960 - OTHER FINANCING SOURCE											
210-00-9210-3960	BOND ISSUANCE	434,840.97	1,838,400.00	0.00	1,655,000.00	0.00	-1,655,000.00	-100.00%	0.00	0.00	0.00%
210-00-9210-3963	OTHER FINANCING SOURCE-BC	67,941.90	164,455.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3960 - OTHER FINANCING SOURCE:	**502,782.87**	**2,002,855.20**	**0.00**	**1,655,000.00**	**0.00**	**-1,655,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Category: 3999 - TRANSFERS IN											
210-00-9210-3899	TRANSFER IN	52,900.00	41,106.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 3999 - TRANSFERS IN:	**52,900.00**	**41,106.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Revenue:	**947,855.72**	**2,455,018.09**	**32,564.59**	**2,603,100.00**	**834,700.00**	**-1,768,400.00**	**-67.93%**	**1,147,700.00**	**313,000.00**	**37.50%**
Expense											
Category: 4200 - COMMODITIES											
210-00-9210-4280	CAPITAL OUTLAY <$5,000	47,890.62	20,690.84	16,221.37	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 4200 - COMMODITIES:	**47,890.62**	**20,690.84**	**16,221.37**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4500 - CAPITAL OUTLAY											
210-00-9210-4520	FURN & OFF EQUIP	0.00	0.00	0.00	2,068,200.00	0.00	-2,068,200.00	-100.00%	0.00	0.00	0.00%
210-00-9210-4530	MACH & EQUIPMENT	1,759,800.98	1,417,534.19	1,439,450.14	0.00	1,382,400.00	1,382,400.00	0.00%	979,300.00	-403,100.00	-29.16%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Budget Detail											
Budget Code	**Description**	**Units**	**Price**	**Amount**							
2027	Engineering-new vehicle (addition to fleet)	0.00	0.00	50,000.00							
2027	Facilities -Scrubber (replace 33-8602-12)	0.00	0.00	95,000.00							
2027	Facilities-Scissor lift (addition to fleet)	0.00	0.00	25,000.00							
2027	Fire-Admin vehicle chief (replace 26-3117-1	0.00	0.00	80,000.00							
2027	Parks -16 Ft mower (replaces 41-8511-18)	0.00	0.00	190,000.00							
2027	Parks -Mower (replaces 41-8502-19)	0.00	0.00	125,000.00							
2027	Police-Assigned squads (4)	0.00	0.00	344,400.00							
2027	Signs-New crew cab (addition to fleet)	0.00	0.00	90,000.00							
2027	Streets- H20 tanker truck (replace 31-6002-9	0.00	0.00	350,000.00							
2027	Streets-Message board trailer (replace 31-0(	0.00	0.00	33,000.00							
2028 FALL 2026	Fire -Hose transport vehichle replace (26-03	0.00	0.00	80,000.00							
2028 FALL 2026	Inspections -Add new explorer (addition to f	0.00	0.00	50,000.00							
2028 FALL 2026	Parks -Field mainainer (replace 41-8702-18)	0.00	0.00	85,000.00							
2028 FALL 2026	Police-Assisgned squads (8)	0.00	0.00	709,300.00							
2028 FALL 2026	Streets -Arrow board (replace 31-0036-08)	0.00	0.00	12,500.00							
2028 FALL 2026	Streets -Fecon mower (replace 31-8202-H)	0.00	0.00	30,000.00							
2028 FALL 2026	Streets -Solar arrow board (replace 31-0037	0.00	0.00	12,500.00							
Total Category: 4500 - CAPITAL OUTLAY:		**1,759,800.98**	**1,417,534.19**	**1,439,450.14**	**2,068,200.00**	**1,382,400.00**	**-685,800.00**	**-33.16%**	**979,300.00**	**-403,100.00**	**-29.16%**
Category: 4600 - OTHER FINANCING USES											
210-00-9210-4621	BOND ISSUANCE COSTS	2,782.87	32,855.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
210-00-9210-4630	OTHER PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 4600 - OTHER FINANCING USES:		**2,782.87**	**32,855.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 4999 - TRANSFERS OUT											
210-00-9210-4700	TRANSFERS OUT	0.00	0.00	0.00	300,000.00	0.00	-300,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 4999 - TRANSFERS OUT:		**0.00**	**0.00**	**0.00**	**300,000.00**	**0.00**	**-300,000.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Total Expense:		**1,810,474.47**	**1,471,080.23**	**1,455,671.51**	**2,368,200.00**	**1,382,400.00**	**-985,800.00**	**-41.63%**	**979,300.00**	**-403,100.00**	**-29.16%**
Total Fund: 210 - EQUIPMENT REPLACEMENT:		**-862,618.75**	**983,937.86**	**-1,423,106.92**	**234,900.00**	**-547,700.00**	**-782,600.00**	**-333.16%**	**168,400.00**	**716,100.00**	**-130.75%**
Report Total:		**-862,618.75**	**983,937.86**	**-1,423,106.92**	**234,900.00**	**-547,700.00**	**-782,600.00**	**-333.16%**	**168,400.00**	**716,100.00**	**-130.75%**

Group Summary

Categor…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026 2026	Comparison 1 Budget 2027 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028 2028 FALL 2026	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 210 - EQUIPMENT REPLACEMENT										
Revenue										
3010 - PROPERTY TAXES	317,162.53	317,775.73	0.00	927,700.00	814,700.00	-113,000.00	-12.18%	1,127,700.00	313,000.00	38.42%
3809 - INVESTMENT INTEREST	52,026.18	77,672.97	25,058.64	400.00	0.00	-400.00	-100.00%	0.00	0.00	0.00%
3812 - MISCELLANEOUS	22,984.14	15,608.19	7,505.95	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
3960 - OTHER FINANCING SOURCE	502,782.87	2,002,855.20	0.00	1,655,000.00	0.00	-1,655,000.00	-100.00%	0.00	0.00	0.00%
3999 - TRANSFERS IN	52,900.00	41,106.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	**947,855.72**	**2,455,018.09**	**32,564.59**	**2,603,100.00**	**834,700.00**	**-1,768,400.00**	**-67.93%**	**1,147,700.00**	**313,000.00**	**37.50%**
Expense										
4200 - COMMODITIES	47,890.62	20,690.84	16,221.37	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4500 - CAPITAL OUTLAY	1,759,800.98	1,417,534.19	1,439,450.14	2,068,200.00	1,382,400.00	-685,800.00	-33.16%	979,300.00	-403,100.00	-29.16%
4600 - OTHER FINANCING USES	2,782.87	32,855.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
4999 - TRANSFERS OUT	0.00	0.00	0.00	300,000.00	0.00	-300,000.00	-100.00%	0.00	0.00	0.00%
Total Expense:	**1,810,474.47**	**1,471,080.23**	**1,455,671.51**	**2,368,200.00**	**1,382,400.00**	**-985,800.00**	**-41.63%**	**979,300.00**	**-403,100.00**	**-29.16%**
Total Fund: 210 - EQUIPMENT REPLACEMENT:	**-862,618.75**	**983,937.86**	**-1,423,106.92**	**234,900.00**	**-547,700.00**	**-782,600.00**	**-333.16%**	**168,400.00**	**716,100.00**	**-130.75%**
Report Total:	**-862,618.75**	**983,937.86**	**-1,423,106.92**	**234,900.00**	**-547,700.00**	**-782,600.00**	**-333.16%**	**168,400.00**	**716,100.00**	**-130.75%**

Fund Summary

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through May	Parent Budget 2026	Comparison 1 Budget 2027	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2028	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
210 - EQUIPMENT REPLACEMENT	-862,618.75	983,937.86	-1,423,106.92	234,900.00	-547,700.00	-782,600.00	-333.16%	168,400.00	716,100.00	-130.75%
Report Total:	**-862,618.75**	**983,937.86**	**-1,423,106.92**	**234,900.00**	**-547,700.00**	**-782,600.00**	**-333.16%**	**168,400.00**	**716,100.00**	**-130.75%**

Police-1-2027

Equipment Request Form

Today's Date:	5/19/2026		
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 $86,090.00 each, totaling $516,540.00 in 2027. 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:	$ 516,540.00
Trade (if any)	
Net Purchase price	$ 516,540.00

Police-2-2027

Equipment Request Form

Today's Date:	5/28/2026		
Program Number:	0500	Fixed Asset #	3978
Department Name:	PS Police	Fleet Number/Unit	1641
Year Requested:	2027	Division:	21

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	10 Years
Condition of Equipment	Fair
Total repair costs	$ 7,918.52
2026 miles or hours	56,550

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

Police- 3 -2027

Equipment Request Form

Today's Date:	5/28/2026		
Program Number:	0500	Fixed Asset #	3977
Department Name:	PS Police	Fleet Number/Unit	1646
Year Requested:	2027	Division:	21

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	10 Years
Condition of Equipment	Fair
Total repair costs	$ 11,295.00
2025 miles or hours	47,476

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

Police-4-2027

Equipment Request Form

Today's Date:	6/4/2026		
Program Number:	0500	Fixed Asset #	3187
Department Name:	PS Police	Fleet Number/Unit	4300
Year Requested:	2027	Division:	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	$ 38,198.00
2026 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

Fire-1-2027

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	0800	Fixed Asset #	#3931
Department Name:	PS Fire	Fleet Number/Unit	3117
Year Requested:	2027	Division:	26

Description of Requested Equipment

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

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
2026 miles or hours	49,000

Information on Replacement year

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

If not, why?

Fire Department to utilize as Community Paramedic/Community Engagement vehicle.

Purchase price:	$ 80,000.00
Trade (if any)	
Net Purchase price	$ 80,000.00

PW-1-2027

Equipment Request Form

Today's Date:	5/30/2026		
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

PW-2-2027

Equipment Request Form

Today's Date:	5/30/2026		
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	
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

PW - 3 - 2027

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	3715
Department Name:	Streets	Fleet Number/Unit	0050
Year Requested:	2027	Division:	31

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	15
Condition of Equipment	Fair
total repair costs	
miles or hours	N/A

Information on Replacement year

Age of Equipment	17
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 33,000.00
Trade (if any)	$ 1,000.00
Net Purchase price	$ 32,000.00

PW-4-2027

Equipment Request Form

Today's Date:	5/30/2026		
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	18
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:	$ 155,000.00
Trade (if any)	$ 15,000.00
Net Purchase price	$ 140,000.00

PW-5 -2027

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1500	Fixed Asset #	4153
Department Name:	Parks	Fleet Number/Unit	8511
Year Requested:	2027	Division:	41

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	9
Condition of Equipment	poor
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 190,000.00
Trade (if any)	$ 10,000.00
Net Purchase price	$ 180,000.00

PW-6-2027

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1500	Fixed Asset #	4305
Department Name:	Parks	Fleet Number/Unit	8502
Year Requested:	2027	Division:	41

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	7
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:	$ 125,000.00
Trade (if any)	$ 10,000.00
Net Purchase price	$ 115,000.00

PW-7-2027

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	1328
Department Name:	Streets	Fleet Number/Unit	0050
Year Requested:	2027	Division:	31

Description of Requested Equipment

Tandem water tanker truck

Estimated Useful life of new equipment: 15-20

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	33
Condition of Equipment	Poor
total repair costs	$ 260,162.00
miles or hours	119350

Information on Replacement year

Age of Equipment	34
Condition of Equipment	Poor
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 350,000.00
Trade (if any)	$ 3,000.00
Net Purchase price	$ 347,000.00

PW-8-2027

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	1720	Fixed Asset #	3680
Department Name:	Facilities	Fleet Number/Unit	8602
Year Requested:	2027	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	14
Condition of Equipment	poor
total repair costs	$ 28,409.00
miles or hours	620

Information on Replacement year

Age of Equipment	15
Condition of Equipment	poor
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 95,000.00
Trade (if any)	
Net Purchase price	$ 95,000.00

PW-9-2021

City of Cottage Grove
Budget Addition Form

Cottage Grove
Where Pride and Prosperity Meet

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

2027 Year

Fund _____ Total Cost $50,000

Program 9210

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Add explorer to the fleet

Detail Description

Currently engineering has two old squads being driven by full time staff. One of these squads, the frame is starting to rust out like what has happened on previous older squads. Miles and age are also playing a factor into the cost of these old used squad cars. Staff would like to

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Explorer will have to be taken out of service due to safety concerns, Will have to rent a vehicle to keep up with dept needs.

Submitted by _____ Date _____

PW-10-2027

City of Cottage Grove
Budget Addition Form

Cottage Grove
Where Pride and Prosperity Meet

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

2027 Year

Fund _____ Total Cost $90,000

Program 9210

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Add Crew Cab Pickup to the Fleet

Detail Description

Add a crew cab pickup to the fleet. This would replace the current crew cab pickup that was handed down from the fire department. It has been used as a front line vehicle when the intention was only to be used as a seasonal truck but staff has grown and needs a full time vehicle.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Multiple vehicles needed to transport employees to the jobsite making it inefficient when this truck breaks down.

Submitted by _____ Date _____

PW-11-2027

City of Cottage Grove
Budget Addition Form

Cottage Grove
Where Pride and Prosperity Meet

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

2027 Year

Fund _____ Total Cost $25,000

Program 9210

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Purchase scissor lift for use at City Hall,Public Works and Central Fire

Detail Description

Purchase a scissor lift for use at the above buildings. Currently staff has to borrow the lift at Hero Center or rent one. Staff has seen an increase in the need for a scissor lift and staff needs to purchase one to have all the time to use on projects.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Staff will need to rent a lift which will cost more money in the long run. Projects that require a scissor lift take longer to accomplish as staff has to wait for the lift to be available from Hero Center.

Submitted by _____ Date _____

PW-12-2027

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	3000	Fixed Asset #	3874
Department Name:	Water	Fleet Number/Unit	1502
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	11
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:	$ 75,000.00
Trade (if any)	$ 2,000.00
Net Purchase price	$ 73,000.00

PW-13-2021

Equipment Request Form

Today's Date:	5/30/2026		
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	11
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:	$ 75,000.00
Trade (if any)	$ 2,000.00
Net Purchase price	$ 73,000.00

Police-1 -2028

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	0500	Fixed Asset #	4121
Department Name:	PS Police	Fleet Number/Unit	1848
Year Requested:	2028	Division:	21

Description of Requested Equipment

Replacement of 2018 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	8 Years
Condition of Equipment	Fair
Total repair costs	$ 4,070.00
2026 miles or hours	39,821

Information on Replacement year

Age of Equipment	10 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	No

If not, why?

Purchase price:	$ 58,350.00
Trade (if any)	
Net Purchase price	$ 58,350.00

Police-2-2028

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	0500	Fixed Asset #	4038
Department Name:	PS Police	Fleet Number/Unit	1750
Year Requested:	2028	Division:	21

Description of Requested Equipment

Replacement of 2017 GMC Sierra.

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	$ 6,682.00
2026 miles or hours	46,658

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:	$ 58,350.00
Trade (if any)	
Net Purchase price	$ 58,350.00

Police-3-2028

Equipment Request Form

Today's Date:	5/19/2026		
Program Number:	0500	Fixed Asset #	
Department Name:	PS Police	Fleet Number/Unit	
Year Requested:	2028	Division:	21

Description of Requested Equipment

Six additional squads at $88,670.00 each, totaling $532,020.00 in 2028. This includes a 3% equipment escalation charge. Five will replace Squads 2153, 2154, 2155, 2159 & 2160 and one will be a squad addition. 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:	$ 532,020.00
Trade (if any)	
Net Purchase price	$ 532,020.00

Fire-1-2028

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	0800	Fixed Asset #	2828
Department Name:	PS Fire	Fleet Number/Unit	3126
Year Requested:	2028	Division:	26

Description of Requested Equipment

Replacement of a 2003 E-One Ladder truck that has reached its useful life with cost and age of equipment. We would purchase an engine as replacement, which is a cost savings.

Estimated Useful life of new equipment:	15 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	2003
Condition of Equipment	Fair
Total repair costs	$108,317.00
2026 miles or hours	41,500

Information on Replacement year

Age of Equipment	25 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 1,200,000.00
Trade (if any)	
Net Purchase price	$ 1,200,000.00

Fire-2-2028

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	0800	Fixed Asset #	3449
Department Name:	PS Fire	Fleet Number/Unit	10344
Year Requested:	2028	Division:	26

Description of Requested Equipment

Replacement of a 2010 used police squad being used as a utility vehicle (hose and equipment transport) 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	$15,945.00
2026 miles or hours	50,200

Information on Replacement year

Age of Equipment	18 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 80,000.00
Trade (if any)	
Net Purchase price	$ 80,000.00

Fire-3 - 2028

Equipment Request Form

Today's Date:	6/1/2026		
Program Number:	0800	Fixed Asset #	3449
Department Name:	PS Fire	Fleet Number/Unit	10344
Year Requested:	2028	Division:	26

Description of Requested Equipment

Replacement of a 2010 used police squad being used as a utility vehicle (hose and equipment transport) 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	$15,945.00
2026 miles or hours	50,200

Information on Replacement year

Age of Equipment	18 Years
Condition of Equipment	Fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 80,000.00
Trade (if any)	
Net Purchase price	$ 80,000.00

Fire-4 -2028

Equipment Request Form

Today's Date:	6/4/2026		
Program Number:	0800	Fixed Asset #	
Department Name:	PS Fire	Fleet Number/Unit	
Year Requested:	2028	Division:	26

Description of Requested Equipment

Replace 28 SCBA's that have reached their end of life service.

Estimated Useful life of new equipment: 10 Years

Purpose (check all that apply)

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

Current Information

Age of Equipment	12 Years
Condition of Equipment	Fair
Total repair costs	$7,000
2024 miles or hours	

Information on Replacement year

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

If not, why?

Purchase price:	$ 390,000.00
Trade (if any)	
Net Purchase price	$ 390,000.00

PW-1-27

Equipment Request Form

Today's Date:	5/30/2026		
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

PW-2-2027

Equipment Request Form

Today's Date:	5/30/2026		
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	
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

PW-1-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1500	Fixed Asset #	3873
Department Name:	Parks	Fleet Number/Unit	1402
Year Requested:	2028	Division:	41

Description of Requested Equipment

Pickup truck and plow

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	11
Condition of Equipment	Fair
total repair costs	$ 41,180.00
miles or hours	96542

Information on Replacement year

Age of Equipment	13
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 85,000.00
Trade (if any)	$ 5,000.00
Net Purchase price	$ 80,000.00

PW-2 -2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1500	Fixed Asset #	4111
Department Name:	Parks	Fleet Number/Unit	8702
Year Requested:	2028	Division:	41

Description of Requested Equipment

Kromer field striper

Estimated Useful life of new equipment: 10

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	$ 32,901.00
miles or hours	1866

Information on Replacement year

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

If not, why?

Purchase price:	$ 85,000.00
Trade (if any)	$ 5,000.00
Net Purchase price	$ 80,000.00

B PW-3 - 2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1500	Fixed Asset #	2560
Department Name:	Parks	Fleet Number/Unit	7015
Year Requested:	2028	Division:	41

Description of Requested Equipment

Enclosed 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	x

Current Information

Age of Equipment	25
Condition of Equipment	Fair
total repair costs	$ 3,000.00
miles or hours	n/a

Information on Replacement year

Age of Equipment	27
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 25,000.00
Trade (if any)	$ 2,000.00
Net Purchase price	$ 23,000.00

PW-4-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	3200	Fixed Asset #	3685
Department Name:	Stormwater	Fleet Number/Unit	8603
Year Requested:	2028	Division:	60

Description of Requested Equipment

Tymcon sweeper

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	13
Condition of Equipment	Fair
total repair costs	$ 191,449.00
miles or hours	3656

Information on Replacement year

Age of Equipment	15
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 340,000.00
Trade (if any)	$ 15,000.00
Net Purchase price	$ 325,000.00

PW-5-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	3133
Department Name:	Streets	Fleet Number/Unit	7004
Year Requested:	2028	Division:	31

Description of Requested Equipment

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	x

Current Information

Age of Equipment	20
Condition of Equipment	Fair
total repair costs	$ 9,613.00
miles or hours	N/A

Information on Replacement year

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

If not, why?

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

PW-Le-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	4179
Department Name:	Streets	Fleet Number/Unit	8402
Year Requested:	2028	Division:	31

Description of Requested Equipment

Trackless

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	7
Condition of Equipment	Fair
total repair costs	$ 84,000.00
miles or hours	1384

Information on Replacement year

Age of Equipment	9
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 265,000.00
Trade (if any)	$ 15,000.00
Net Purchase price	$ 250,000.00

PW-7-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	4304
Department Name:	Streets	Fleet Number/Unit	8303
Year Requested:	2028	Division:	31

Description of Requested Equipment

Weiler Track Paver

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	11
Condition of Equipment	Fair
total repair costs	$ 51,000.00
miles or hours	1400

Information on Replacement year

Age of Equipment	13
Condition of Equipment	fair
Will equipment be sold or traded?	sold

If not, why?

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

PW-8 -2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	3172
Department Name:	Streets	Fleet Number/Unit	8202H
Year Requested:	2028	Division:	31

Description of Requested Equipment

Fecon Forestry Cutter Attachment

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	20
Condition of Equipment	Fair
total repair costs	
miles or hours	N/A

Information on Replacement year

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

If not, why?

Purchase price:	$ 30,000.00
Trade (if any)	
Net Purchase price	$ 30,000.00

PW-9-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	1200	Fixed Asset #	3714
Department Name:	Streets	Fleet Number/Unit	49
Year Requested:	2028	Division:	31

Description of Requested Equipment

Trafficx Scorpian Towed Attenuator

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	N/A
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:	$ 35,000.00
Trade (if any)	
Net Purchase price	$ 35,000.00

PW-10-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	3200	Fixed Asset #	3961
Department Name:	Stormwater	Fleet Number/Unit	8206
Year Requested:	2028	Division:	60

Description of Requested Equipment

Bobcat T590

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	$ 77,370.00
miles or hours	3667

Information on Replacement year

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

If not, why?

Purchase price:	$ 80,000.00
Trade (if any)	$ 15,000.00
Net Purchase price	$ 65,000.00

PW-11 -2028

City of Cottage Grove
Budget Addition Form

Cottage Grove
Where Pride and Prosperity Meet

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

2028 Year

Fund _____ Total Cost $50,000

Program 9210

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Add explorer to the fleet

Detail Description

Currently inspections has been using an old squad car for front line vehicles use. Staff has grown and now needs a front line vehicle as the old squad will be 12 years old and have 125,000 miles by 2028.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Higher maintenance costs and downtime could occur if not replaced.

Submitted by _____ Date _____

PW-12 - 2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	3000	Fixed Asset #	3959
Department Name:	Water	Fleet Number/Unit	1505
Year Requested:	2028	Division:	70

Description of Requested Equipment

Pickup with plow

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	$ 34,000.00
miles or hours	90470

Information on Replacement year

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

If not, why?

Purchase price:	$ 78,000.00
Trade (if any)	$ 5,000.00
Net Purchase price	$ 73,000.00

PW-13-2028

Equipment Request Form

Today's Date:	5/30/2026		
Program Number:	3000	Fixed Asset #	4047
Department Name:	Water	Fleet Number/Unit	8204
Year Requested:	2028	Division:	70

Description of Requested Equipment

Backhoe

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	9
Condition of Equipment	Poor
total repair costs	$ 62,777.00
miles or hours	2986

Information on Replacement year

Age of Equipment	11
Condition of Equipment	Poor
Will equipment be sold or traded?	sold

If not, why?

Purchase price:	$ 140,000.00
Trade (if any)	$ 5,000.00
Net Purchase price	$ 135,000.00

2027 BUDGET ADDITIONS

Item #	Fund	Program	Department	Dept Request Cost	Recommended	Description	Comments
	100	0110-4100	Administration	220,100	-	Human Resources Director	Move to 2028
		0110 Total		**220,100**	**-**		
27-1	100	0395-4300	Community & Empl Prog	30,000	-	Community Survey	
		0395 Total		**30,000**	**-**		
27-3	100	0400-4370	Emergency Preparedness	15,000	-	Replace One Outdoor Warning Siren Head	Start program in 2028
		0400 Total		**15,000**	**-**		
27-4	100	0500-4100	Police	180,000	-	Second CMU Detective	Grant not received-06-29-2026
27-5	100	0500-4217	Police	7,500	7,500	Bulletproof vests for reserve officers	
27-5	100	0500-4217	Police	12,500	2,500	Class (A) uniforms for Captains, and increase uniform budget	Partially increase uniform operating budget increase
27-6	100	0500-4305	Police	36,000	36,000	Flock Camera Service Agreement	
27-7	100	0500-4434	Police	5,000	5,000	Increase Youth Service Bureau contribution	
27-8	100	0500-4530	Police	22,000	-	2 Additional Speed Trailers	Move one to 2028; research donation and grant opportunities
27-52	100	0500-4100	Police	11,000	11,000	Fourth K-9 officer	
		0500 Total		**274,000**	**62,000**		
27-9	100	0800-4110	Fire	4,500	-	Event Overtime for City and public events	Investigate ways to reduce OT
27-10	100	0800-4110	Fire	5,500	-	Increase overtime for 4-hr late starts	Investigate ways to reduce OT
27-11	100	0800-4217	Fire	30,000	30,000	Increase New Hire PPE budget if SAFER Grant is successful	
27-12	100	0800-4540	Fire	175,000	-	Central Fire Remodel - dorm rooms	Fund with Future Projects (HERO Funds)
27-13	100	0800-4540	Fire	25,000	-	Central Fire Remodel - office space	Fund with Future Projects (HERO Funds)
27-51	100	0800-4100	Fire	260,000	260,000	SAFER Grant 7 Firefighter/Paramedics	This is City Match portion of grant.
		0800 Total		**500,000**	**290,000**		
27-14	100	1000-4100	Protective Inspection	77,100	77,100	Full Time Seasonal Code Enforcement Officer	
		1000 Total		**77,100**	**77,100**		
27-56	100	1045-4305	Planning & Zoning	200,000	-	Creation of Diseased Ash Tree Removal program	
		1045 Total		**200,000**	**-**		
27-15	100	1200-4271	Streets	21,200	21,200	Asphalt cost increase	
		1200 Total		**21,200**	**21,200**		
27-16	100	1260-4350	Traffic Signs	35,190	-	Replace outdated stencils	Move to 2028 if there are not budget savings in 2026 for stencils
		1260 Total		**35,190**	**35,190**		
27-17	100	1290-4210	Snowplowing	40,700	40,700	Salt price increase	
		1290 Total		**40,700**	**40,700**		
27-18	100	1500-4217	Parks Maintenance	2,000	2,000	Increase for seasonal & safety uniforms	
27-19	100	1500-4371	Parks Maintenance	22,210	22,210	Increase budget to cover Court Resurfacing	
27-20	100	1500-4372	Parks Maintenance	8,700	8,700	Increase to cover Glacial Valley building maintenance	
27-21	100	1500-4540	Parks Maintenance	40,000	-	Garbage Carts to replace steel cans	Fund with Park Improve. Fund
		1500 Total		**72,910**	**32,910**		
27-22	100	2040-4403	Engineering	5,000	-	AutoCAD Training	
27-23	100	2040-4403	Engineering	1,200	-	Engineering Technician Training	
		2040 Total		**6,200**	**-**		
27-24	100	2300-4309	Recreation	20,000	-	Credit Card Fees - Activenet	Revenue neutral
27-25	100	2300-4434	Recreation	2,400	-	Recreation children's sports programming	Revenue neutral
		2300 Total		**22,400**	**-**		
	100 Total			**1,437,700**	**482,000**	**FUND 100**	
27-26	210	9210-4530		50,000	50,000	Explorer for engineering	

2027 BUDGET ADDITIONS

Item #	Fund	Program	Department	Dept Request Cost	Recommended	Description	Comments
27-27	210	9210-4530		90,000	90,000	Crew Cab Pickup for signs	
27-28	210	9210-4530		25,000	25,000	Scissor Lift for City Hall	
	210 Total			**165,000**	**165,000**	**FUND 210**	
27-29	255	2100-4530	Golf Course	20,000	20,000	Practice Area Improvements	
27-30	255	2105-4530	Golf Course	20,000	20,000	Cart Path Repair	
27-31	255	2105-4530	Golf Course	125,000	125,000	Replace rough mower unit	
27-32	255	2105-4530	Golf Course	50,000	50,000	Replace one dump utility vehicle	
27-33	255	2140-4530	Golf Course	33,000	33,000	Clubhouse Upgrades: Wall TVs, reach in cooler, Salamander	
	255 Total			**248,000**	**248,000**	**FUND 255**	
27-34	525	9525-4280	Muni Building Fund	30,800	30,800	City Hall & Central Fire Assessment Needs: replace dorm mattresses & clean PD garage ceiling	
27-54	525		Muni Building Fund	40,330	-	Carpet Replacement in City Hall Corridors and PD Corridors and Cubicles	Move to 2028
	525 Total			**71,130**	**30,800**	**FUND 525**	
27-35	526	3700-4540	Ice Arena	12,000	12,000	Floor Scrubber Replacement	
27-36	526	3700-4540	Ice Arena	100,000	100,000	Water Softener Replacement	
27-37	526	3700-4540	Ice Arena	9,000	9,000	Furnace - Locker Rooms 6-8	
	526 Total			**121,000**	**121,000**	**FUND 526**	
27-38	610	3000-4540	Water	500,000	500,000	Radio Read & Meter Changeout	
27-39	610	3000-4540	Water	500,000	500,000	Watermain Structural Liner	
27-40	610	3000-4301	Water	126,060	126,060	Increase Engineering Services	
	610 Total			**1,126,060**	**1,126,060**	**FUND 610**	
27-41	630	1400-4271	Street Lights	10,000	10,000	Replace high pressure sodium lights with LED	
27-42	630	1400-4371	Street Lights	50,000	50,000	Increase street light repair and replacement	
27-43	630	1400-4100	Street Lights	157,100	157,100	One Street Light employee	
	630 Total			**434,200**	**217,100**	**FUND 630**	
27-44	660	0600-4110	EMS	13,500	-	Event Overtime for City and public events	Investigate ways to reduce OT
27-45	660	0600-4110	EMS	17,300	-	Increase overtime for 4-hr late starts	Investigate ways to reduce OT
27-46	660	0600-4380	EMS	40,000	40,000	8yr Lease of Power Load Stretchers	
	660 Total			**70,800**	**40,000**	**FUND 660**	
27-47	710	1700-4120	Fleet Maintenance	23,200	23,200	6 month Seasonal for Fleet & Facilities	
27-48	710	1700-4273	Fleet Maintenance	20,000	20,000	Increase shop stock inventory	
27-49	710	1700-4530	Fleet Maintenance	35,000	-	Replace Tire Changing & Tire Balancing Machines @ $35,000	Insurance liability-fund in 2026 w/ insurance fund
27-50	710	1700-4530	Fleet Maintenance	10,000	-	Mobile welding emitter @ $10,000	Insurance liability-fund in 2026 w/ insurance fund
	710 Total			**88,200**	**43,200**	**FUND 710**	
27-53			All Funds and Budgets	5,510	5,510	Increase for Janitorial Services	
	Total			**5,510**	**5,510**		
	Grand Total			**3,767,600**	**2,478,670**		
				1,437,700	**482,000**	**TOTAL FUND 100**	
				2,329,900	**1,996,670**	**TOTAL ALL OTHER FUNDS**	

2028
BUDGET ADDITIONS

Item #	Fund	Program	Department	Dept Request Cost	Recommended	Description	Comments
	100	0110-4100	Administration	230,000	-	Human Resources Director	Delayed from 2027
		0110 Total		**230,000**	**-**		
28-1	100	0395-4300	Community & Empl Prog	30,000	30,000	Compensation Study	
	0395 Total			**30,000**	**30,000**		
28-2	100	0400-4210	Emergency Preparedness	1,500	1,500	Operating Supplies for CERT	
27-3	100	0400-4370	Emergency Preparedness	15,000	15,000	Replace One Outdoor Warning Siren Head	Start program in 2028
	0400 Total			**16,500**	**16,500**		
27-4	100	0500-4100	Police	180,000	180,000	Second CMU Detective	Contingent on grant
27-8	100	0500-4530	Police	22,000	11,000	2 Additional Speed Trailers	Move one to 2028
	0500 Total			**22,000**	**11,000**		
28-4	100	1200-4100	Streets	106,900	106,900	Add FTE - Street Department	
	1200 Total			**106,900**	**106,900**		
	100 Total			**405,400**	**164,400**	**FUND 100**	
28-7	210	9210-4530		50,000	50,000	Explorer for inspections	
	210 Total			**50,000**	**50,000**	**FUND 210**	
28-8	230	3200-4100	Storm Water	23,200	23,200	6 Month Seasonal - Stormwater	
	230 Total			**23,200**	**23,200**	**FUND 230**	
28-17	255	2100-4530	Golf Course	20,000	20,000	Practice Arena & Range Amenity Improvements	
28-18	255	2105-4530	Golf Course	94,000	94,000	Replace Fairway mower	
28-19	255	2105-4530	Golf Course	132,000	132,000	Replace existing tee mowers	
28-20	255	2105-4530	Golf Course	20,000	20,000	Cart Path Repair	
28-21	255	2140-4530	Golf Course	30,000	30,000	Clubhouse updates	
	255 Total			**296,000**	**296,000**	**FUND 255**	
28-10	525	9525-4372	Muni Building Fund	324,800	324,800	City Hall & Central Fire Facility Assessment Needs	
27-54	525		Muni Building Fund	40,330	40,300	Carpet Replacement in City Hall Corridors and PD Corridors and Cubicles	Moved from 2027
28-11		UNKNOWN		1,471,535		Reimbursement for unused treatment plant land	Need to determine strategy
	525 Total			**1,836,665**	**324,800**	**FUND 525**	
28-12	526	9526-4540	Ice Arena	160,000	160,000	Zamboni Replacement	
	526 Total			**160,000**	**160,000**	**FUND 526**	
28-14	660	0600-4403	EMS	10,000	10,000	Accelerated recruitment	
		660 Total		**10,000**	**10,000**	**FUND 660**	
28-15	710	1700-4530	Fleet Maintenance	30,000	30,000	Replace Ironworker from 1993	
		710 Total		**30,000**	**30,000**	**FUND 710**	
28-16	620	3100-4530	Sanitary Sewer	1,000,000	1,000,000	Sanitary Sewer Liner	
				1,000,000	**1,000,000**	**FUND 610**	
	Grand Total			**3,811,265**	**2,058,400**		

405,400	**164,400**	**TOTAL FUND 100**
3,405,865	**1,894,000**	**TOTAL ALL OTHER FUNDS**

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $30,000

Program 0395

Object 4300

New Level of Service? ☐ Yes ☑ No

Change Overview Community Survey

Detail Description

Cost estimate for a company to prepare, conduct, and analyze responses for a community survey thorough phone, paper, and electronic methods of collection.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

N/A

Submitted by Phil Jents Date 05/12/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $15,000

Program 0400

Object 4370

New Level of Service? ☐ Yes ☑ No

Change Overview Replace one aging outdoor warning siren head.

Detail Description

Replacing one warning siren head per year will help aid the potential of needing to fully replace 5 outdoor warning sirens in the next few years.
$10,548 for replacement head
$4,500 for Ready Watt install

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Risk of needing to fully replace ($40,000 each) five outdoor warning sirens as they are aging. Working sirens will ensure that individuals who are outside will be alerted when severe weather approaches.

Submitted by Gwen Martin Date 05/20/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $180,000

Program 0500

Object 4100

New Level of Service? ☑ Yes ☐ No

Change Overview Add second CMU detective

Detail Description

Add the second CMU detective contingent on award of the Minnesota Crisis Response grant. Grant will pay $300,000 over 2 years, covering 75% of CMU detective and 25% of embedded social worker wages.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Brad Petersen Date 05/20/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $20,000

Program 0500

Object 4217

New Level of Service? ☐ Yes ☑ No

Change Overview Increase uniforms budget for bulletproof vest costs.

Detail Description

Cost of vests with carriers has increased throughout the years. Reserve/CSO officer bulletproof vests also purchased out of this budget. Staffing numbers have increased in both of these divisions.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Federal funding through Department of Justice Bulletproof Vest Partnership becoming questionable for reimbursement. There is no reimbursement for CSO's and reserves as they are not included in the grants.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $36,000

Program 0500

Object 4305

New Level of Service? ☑ Yes ☐ No

Change Overview Maintenance of 12 Flock cameras in the City.

Detail Description

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

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Greg Rinzel Date 05/19/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $5,000

Program 0500

Object 4434

New Level of Service? ☐ Yes ☑ No

Change Overview Youth Service Bureau contribution increase from 2026.

Detail Description

Unexpected increase in YSB contribution in 2026, need $5,000 to maintain special events such as open house, Night to Unite, and awards banquet.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Impacts budgets for other special events.

Submitted by Brad Petersen Date 06/01/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $22,000

Program 0500

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Purchase of 2 additional speed trailers.

Detail Description

Stalker StreetDynamics EZ speed trailer at $11,000 each.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Currently we have no redundancy and our speed trailer demand is exceeding availability and limiting our availability to respond to traffic complaints in a timely manner.

Submitted by Brad Petersen Date 06/04/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $4,500

Program 0800

Object 4110

New Level of Service? ☐ Yes ☑ No

Change Overview Event Overtime

Detail Description: Requesting budget addition to cover overtime costs associated with City and public events. Total request is $18,000 between fire and EMS (75/25)

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Overtime to cover City and public events will reduce overtime amounts available for shift coverage.

Submitted by Jon Pritchard Date 05/18/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $5,500

Program 0800

Object 4110

New Level of Service? ☐ Yes ☑ No

Change Overview Overtime increase to cover 4-hour late starts.

Detail Description

Schedules utilize 4-hour late starts to prevent FLSA overtime. Four-hour late starts have a significant impact on daily schedules, leading to frequent below minimum staffing, which in turn requires overtime for shift coverage.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Continued overtime budget overage or need to staff below minimum staffing.

Submitted by Jon Pritchard Date 05/18/2026

City of Cottage Grove
Budget Addition Form

Cottage Grove
Where Pride and Prosperity Meet

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

2027 Year

Fund 100 Total Cost $30,000

Program 0800

Object 4217

New Level of Service? ☐ Yes ☑ No

Change Overview Budget Increase for new hire PPE (contingent on SAFER Grant)

Detail Description

Requesting one year budget increase to fund turn-out gear for 7 new firefighters if SAFER Grant application is successful.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $200,000

Program 0800

Object 4540

New Level of Service? ☑ Yes ☐ No

Change Overview Central Fire Station interior remodel.

Detail Description

Fire station remodel to accommodate additional on-shift firefighters to improve level of fire and EMS service. Remodel includes additional dorm rooms and office space remodel to allow for more workspaces. $175,000 for dorm rooms and $25,000 for office space configuration.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Insufficient dorm and office space to support staffing levels.

Submitted by Jon Pritchard Date 06/04/2026

City of Cottage Grove
Budget Addition Form

Cottage Grove
Where Pride and Prosperity Meet

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

2027 Year

Fund 100 Total Cost $77,100

Program 1000

Object 4100

New Level of Service? ☑ Yes ☐ No

Change Overview Changing Seasonal Code Enforcement Officer to full-time status

Detail Description

Due to the increase in the housing stock and the Council's request for consistent and continuous pro-active sweeps for property maintenance compliance and the increase in rental properties, staff is requesting to change the Seasonal Code Enforcement Officer to full-time status.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Reduces the ability to conduct pro-active sweep for property maintenance compliance of city codes. Reduction in level of service to the rental license program with the increase of single family homes and apartments as rental properties. Currently, staff must rely on utilizing building inspectors to help with these properties.

Submitted by Andrew McLean Date 06/02/2026

Cottage Grove
Where Pride and Prosperity Meet

To: Emily Schmitz, Community Development Director

From: Andrew McLean, Building Official

Date: May 20, 2026

Subject: Budget Add – Code Enforcement Officer

Code enforcement plays a critical role in maintaining the health, safety, and aesthetic quality of our community. Over the past several years, the city has experienced increased demand for code enforcement services due to aging housing stock, increased rental activity, and ongoing development in residential, commercial, and industrial areas. A strategic, proactive approach is necessary to address these challenges and support long-term community goals.

The code enforcement team is currently comprised of one full-time employee and a seasonal inspector during the summer months (April-September). The Code Enforcement Officer responsibilities encompass a broad range of regulatory and inspection activities aimed at maintaining community standards and ensuring public health and safety.

The Code Enforcement 5-year strategic plan that was completed and implemented in January of 2026 identifies goals addressing reactive enforcement, increasing proactive sweeps, and maintaining an efficient and effective rental license program.

Reactive Enforcement

As part of the City of Cottage Grove's five-year strategic plan, reactive or complaint-based code enforcement will continue to serve as a foundational approach for addressing property maintenance and zoning violations. This model relies on community members to report concerns, allowing staff to respond directly to issues that impact neighborhood quality and safety. While this approach is responsive, it can present challenges related to equity, timeliness, and prevention. To enhance effectiveness, a strategic goal will focus on expanding public education on reporting procedures and explore hybrid enforcement strategies that balance reactive responses with targeted proactive inspections throughout the Community. On average, approximately 400 staff hours annually are dedicated to reactive code cases.

Annual Property Maintenance		
Year	Number of Inspections	Number of Cases
2020	666	437
2021	771	491
2022	597	318
2023	789	265
2024	1174	546
2025	1647	730
2026 YTD	296	202
Total	5940	2989

Proactive Enforcement Sweeps

To maintain high standards of property maintenance, the City has implemented proactive code enforcement sweeps across residential neighborhoods. A proactive sweep plan was implemented in 2024, sectioning the city into 16 sections and conducting code inspections through one section annually. Two sections were completed in the summer of 2025 with the support of a seasonal code enforcement inspector. The seasonal inspector significantly increases the inspection capacity, specifically with the proactive program. A seasonal inspector supports the ability to conduct additional proactive enforcement; however; it continues to be challenging to secure a seasonal candidate with experience and requires valuable time dedicated to training each year.

The table below outlines the number of properties inspected and code cases addressed within areas swept in 2024 and 2025 along with the number of properties in each section and violation types.

Year	Properties Inspected	Cases Generated	Notes
2024	637	342	Initial Proactive Sweep, Completed by Code Enforcement Officer
2025 – Section 1	940	419	Completed with Help of Seasonal Staff
2025 – Section 2	240	92	Completed by Code Enforcement Officer
2026 – Section 1 YTD	336	155	Completed by Seasonal Code Enforcement Officer

Rental License Program

The City of Cottage Grove administers a rental licensing program designed to promote safe, well-maintained housing and ensure compliance with property standards across the community. Under this program, all single-family rental properties are subject to inspection every two years to verify adherence to health, safety, and maintenance codes. In addition, one-third of all units within each multi-family rental complex are inspected annually, allowing for full inspection coverage over a three-year cycle. This structured approach supports proactive oversight of rental housing conditions while balancing staff capacity and operational efficiency.

	Number of Units Permitted			
Year	Single Family Detached	Single Family Attached	Multifamily & Senior Living	Total Units
2020	273	109	0	**382**
2021	423	151	0	**574**
2022	266	82	2 (202 total units)	**350**
2023	235	55	0	**290**
2024	281	54	1 (52 total units)	**336**
2025 YTD 12/01	234	39	0	**273**
Total Average	**1478**	**451**	**3**	**2205**

Total Number of Rental Units Inspected	
Year	Number of Units Inspected
2020	**210**
2021	**391**
2022	**423**
2023	**548**
2024	**735**
2025	**781**
2026 YTD	**656**
Total	**3534**

Looking ahead, the city is experiencing significant growth across all sectors, including residential development and rental housing. Two new multi-family buildings are currently under construction, and a proposed third building will add 544 rental units in the coming years, alongside continued single-family and commercial development.

In alignment of the City's standard of inspecting one-third of all multi-family rental units annually, an average of an additional 181 units will be added to the inspection schedule each year. This increase will require approximately 137 additional staff hours dedicated solely to rental inspections. This estimate does not account for the additional administrative time needed to support these inspections, including scheduling, documentation, compliance follow-up, and data management.

Projected future multifamily buildings and unit numbers		
Building	Completions Year	Number of Units
Roars	2026	144
Hadley Ridge	2026	164
Yellow Tree	2026	186
	Total	**484**

Staff Time

After accounting for City holidays (96 hours) and annual leave (184 hours), the total number of hours available for work annually for the code enforcement officer is approximately 1,800 hours. In 2025, 737 rental units were inspected, with an average of 0.75 hours per unit, totaling 552.75 hours dedicated to rental inspections. This does not include the administrative duties associated with the rental license program, which include correspondence via email, mail, and phone to schedule the inspections and answer inquiries and questions.

Additionally, 714 code enforcement cases (reactive and proactive combined) were addressed in 2025, with an average of 1.5 hours per case, resulting in 1,071 hours dedicated to code enforcement; please note this metric does not include compliant properties inspected during proactive sweeps). Combined, these core responsibilities (reactive enforcement, proactive enforcement, and rental license program) accounted for **1,623.75 total staff hours in 2025**, or roughly **90% of the total available work hours for the code enforcement officer for the year.**

One code enforcement officer can support the rental license program capacity today, complete a single section proactive sweep, and cover the average reactive enforcement cases. With the

onboarding of a seasonal inspector, additional proactive sweep areas can be included. Additional multi-family buildings completed in the coming 3 years will require additional time to the code enforcement officer's duties and will reduce the area of proactive enforcement to maintain the level of service for the rental licensing program. To enhance capacity and improve equity in enforcement, the addition of one full-time Code Enforcement Officer would support the ability to conduct up to three proactive neighborhood sweeps annually, significantly accelerating citywide coverage from a 16-year cycle to approximately five years.

Cottage Grove has the highest rate of new home growth among 16 comparable cities. However, it remains one of the few that relies on a single staff member for all property maintenance and rental licensing inspections.

City	Population (Rounded up)	New home Growth between 2020 &2023	Staff for code enforcement and rental inspections
Cottage Grove	43,000	1403	1 full-time Code Enforcement Officer to complete reactive/proactive code compliance and all rental inspections + 1 Seasonal Code Enforcement Officer to assist with proactive enforcement.
Shakopee	46,000	1155	1 Code Compliance Specialist to complete code compliance + 1 Building Inspector to complete rental inspections.
Savage	33,000	444	1 Code Enforcement Coordinator for property maintenance. City does not require rental inspections.
Maplewood	42,000	112	2 Neighborhood Preservation specialists to complete code compliance and rental inspections.
Roseville	36,000	325	3 code compliance officers for code compliance and annual rental inspections.
Richfield	39,000	913	2 Housing Inspectors for rental inspections + 2 Environmental Health Inspectors for code compliance.
Minnetonka	55,000	867	3 Environmental help specialists who handle code compliance and 1 building inspector who completes rental inspections.
Brooklyn Center	34,000	224	1 Housing and Community Standards Coordinator + 3 inspectors that complete code compliance and rental inspections.
Inver Grove Heights	36,000	441	1 Code Compliance Coordinator that completes code compliance + 3 "combo" inspectors who complete rental inspections
Apple Valley	56,000	463	1 Code Compliance Specialist + 1 Code Compliance Inspector who complete code compliance. City does not require rental inspections.
Andover	33,000	187	Staffing unclear but does complete code compliance and rental housing inspections.
Fridley	30,000	429	1 Inspector completing code compliance + 2 Inspectors completing rental inspections.
Ramsey	29,000	730	2 staff completing code compliance + 1 Rental Housing Inspector completing rental inspections.

Chaska	30,000	671	Community Service Officers (CSO's) address code compliance. Fire Department complete rental licensing inspections.
St. Louis Park	50,000	631	7 Property Maintenance Inspectors completing code compliance + 4 Housing Inspectors completing rental inspections.
Prior Lake	30,000	410	1 Code Enforcement Officer completing code compliance. Do not require rental inspections.

The total cost for a Code Enforcement Officer starting at Grade Level 16, Step 2, is estimated at $116,600 with the full city benefit package. Currently, the city has budgeted for a Seasonal Code Enforcement Officer at a cost of $39,550.00 for the year. By absorbing the cost of the seasonal position into the calculation, the total cost for a full-time position will increase an additional $77,050.00.

Recommendation

It is recommended to add an additional FTE code enforcement position in 2027 to support the increased reactive property maintenance cases, expand the ability to conduct larger sections of the city with proactive sweeps of both residential and commercial areas for property maintenance compliance of city ordinances, and maintain the level of service to the growing number of rental licensing inspections for multi-family buildings and single-family homes to meet the standards of the city's rental licensing program.

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $21,200

Program 1200

Object 4271

New Level of Service? ☐ Yes ☑ No

Change Overview Increase in Asphalt cost.

Detail Description: Account for potential future price increase and market uncertainty.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Reduced road quality and ride smoothness for residents and businesses. Increased risk of vehicle damage claims and safety concerns.

Submitted by Gary Orloff Date 05/19/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $35,190

Program 1260

Object 4350

New Level of Service? ☐ Yes ☑ No

Change Overview Replace 30 plus year old Stencils.

Detail Description

Replace outdated stencils that no longer comply with current regulatory and safety standards.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Replacement is necessary to ensure accuracy, legibility and compliance with updated requrirements.

Submitted by Gary Orloff Date 05/18/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $40,700

Program 1290

Object 4210

New Level of Service? ☐ Yes ☑ No

Change Overview Price increase for salt.

Detail Description

State contract price for untreated salt for 2027 and unknow price increase for treating salt.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Increased safety risk during winter weather events.

Submitted by Gary orloff Date 05/27/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $2,000

Program 1500

Object 4217

New Level of Service? ☐ Yes ☑ No

Change Overview increase for seasonal/safety uniform

Detail Description: Purchasing and labeling seasonal uniforms every year. Purchasing safety vests and chainsaw apparel.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: None, we will continue to code to 1500-4210.

Submitted by Jim Fohrman Date 05/29/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $22,210

Program 1500

Object 4371

New Level of Service? ☐ Yes ☑ No

Change Overview Increase to cover cost of court resurfacing

Detail Description

Increase budget to cover costs of court resurfacing. We have added new courts and that has increased the number that we need to do per year. This budget was last increased in 2017.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

We will have to extend the time between resurfacing and the condition of the courts will not be as good.

Submitted by Jim Fohrman Date 06/04/2026

Tennis/Basketball Courts

Park	Priority	Constructed	Reconstruct	Estimated Cost
Pine Coulee	1	2012	2027	$30,000
Highlands-Tennis	2	2003	2028	$120,000
Peter Thompson	3	2004	2029	$30,000
Woodridge Park	7	2005	2030	$120,000
Sunnyhill Park	4	2014	2039	$30,000
Cedarhurst Meadows	5	2015	2040	$30,000
Pine Glen Park	6	2015	2040	$30,000
Granada	8	2016	2041	$30,000
Kingston	9	2018	2043	$120,000
Highlands-Bball	10	2021	2047	$120,000
Hearthside	11	2022	2047	$120,000
Hamlet Park	12	2023	2048	$120,000
Glacial Valley	13	2023	2048	$120,000
Woodridge Park	14	2025	2050	$100,000

Schedule: Replacement = 25 years
Resurface = 5 years

Park	Priority	Last Resurfac	Resurface Due	Resurface Cost
Pine Coulee	1	2020	2025	$10,000
Peter Thompson	2	2020	2025	$10,000
Cedarhurst Meadows	3	2020	2025	$10,000
Pine Glen Park	4	2020	2025	$10,000
Arbor Meadows	5	2021	2026	$10,000
Woodridge Park	6	2021	2026	$25,000
Highlands-Bball	7	2022	2027	$25,000
Hearthside	8	2022	2027	$25,000
Granada	9	2022	2027	$10,000
Hamlet Park	10	2023	2028	$25,000
Glacial Valley	11	2023	2028	$25,000
Highlands-Tennis	12	2023	2028	$25,000
Kingston	13	2025	2030	$25,000
Sunnyhill Park	14	2025	2030	$10,000
Woodridge Park Rink	15	2025	2030	$25,000

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $8,700

Program 1500

Object 4372

New Level of Service? ☐ Yes ☑ No

Change Overview Increase to account for additional costs of Glacial Valley Park

Detail Description

Increase account to cover the cost associated with Glacial Valley building maintenance costs. Per Adam Moshier the set maintenance cost for Glacial Valley in 2027 are $8720.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

We will need to cut back on scheduled maintenance for park buildings.

Submitted by Jim Fohrman Date 06/04/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $40,000

Program 1500

Object 4540

New Level of Service? ☐ Yes ☑ No

Change Overview Replacing steel cans with garbage carts (similar to residential units)

Detail Description

Purchase 250-300 garbage carts for use in the parks system. These would look cleaner and would have lids. It is becoming a challenge to find used steel drums and price is now approaching cost of carts.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

We would still use the steel cans if not approved. However, the cost of the steel cans has gone from $20 to over $100 per can due to vendor supply issues. Many cans in our inventory are rusting out and must be replaced.

Submitted by Jim Fohrman Date 06/04/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $5,000

Program 2040

Object 4403

New Level of Service? ☑ Yes ☐ No

Change Overview AutoCAD Training

Detail Description: This request is part of the request for AutoCAD software licenses and implementation. This request will provide the training required for staff to be able to use AutoCAD. AutoCAD will enable city staff to perform routine project analysis, design, and construction management, saving costs to do tasks that consultant engineers are doing now.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Staff will continue to take drafting requests to consultant engineers at higher costs.

Submitted by Paul Sponholz Date 06/03/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $1,200

Program 2040

Object 4403

New Level of Service? ☑ Yes ☐ No

Change Overview Engineering Technician Training

Detail Description

In 2026, a engineering technician was added to the engineering staff. To increase her job knowledge and usefulness, training for MnDOT certifications in construction inspection and materials, erosion control and more is needed. Additional skills will provide greater capabilities to staff which will allow less reliance on consultants.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Engineering will not have qualified staff to properly inspect projects and will have to hire consultants at additional costs to provide that service. Also, we will not be able to fully utilize the staff we've hired.

Submitted by Paul Sponholz Date 06/03/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $20,000

Program 51

Object 2300

New Level of Service? ☐ Yes ☑ No

Change Overview Credit Card Fees

Detail Description

Credit Card Fees were decreased as of 2025 due to the plan to pass fees on to the customer. ActiveNet software didn't work that way, fees were adjusted in 2026 to cover those fees.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Submitted by Molly Pietruszewski Date 06/01/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $2,400

Program 51

Object 2300

New Level of Service? ☑ Yes ☐ No

Change Overview Recreation Programming

Detail Description

Expenses (2300.4434) $2400
Revenue (2300.3567) $5500
Young child sports variety programming in area parks

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

No increased level of service and offerings.
Limited programming for the younger age groups outside.

Submitted by Molly Pietruszewski Date 06/01/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund _____ Total Cost $50,000

Program 9210

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Add explorer to the fleet

Detail Description

Currently engineering has two old squads being driven by full time staff. One of these squads, the frame is starting to rust out like what has happened on previous older squads. Miles and age are also playing a factor into the cost of these old used squad cars. Staff would like to

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Explorer will have to be taken out of service due to safety concerns, Will have to rent a vehicle to keep up with dept needs.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund _____ Total Cost $90,000

Program 9210

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Add Crew Cab Pickup to the Fleet

Detail Description

Add a crew cab pickup to the fleet. This would replace the current crew cab pickup that was handed down from the fire department. It has been used as a front line vehicle when the intention was only to be used as a seasonal truck but staff has grown and needs a full time vehicle.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Multiple vehicles needed to transport employees to the jobsite making it inefficient when this truck breaks down.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund _____ Total Cost $25,000

Program 9210

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Purchase scissor lift for use at City Hall,Public Works and Central Fire

Detail Description

Purchase a scissor lift for use at the above buildings. Currently staff has to borrow the lift at Hero Center or rent one. Staff has seen an increase in the need for a scissor lift and staff needs to purchase one to have all the time to use on projects.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Staff will need to rent a lift which will cost more money in the long run. Projects that require a scissor lift take longer to accomplish as staff has to wait for the lift to be available from Hero Center.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 ☐ Year

Fund 55 Total Cost $20,000

Program 2100

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Practice Area Improvements

Detail Description: Improve our golfers experience on the range and practice area.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: By adding additional amenities, we will continue to stay ahead and be a place that customers want to come and practice.

Submitted by Dennis Neitz Date 06/01/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 55 Total Cost $20,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Cart Path Repair

Detail Description: Continious repair and replacement of our cart paths

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Impacts all golfers that ride carts and presentation of course.

Submitted by Dennis Neitz Date 06/01/26

City of Cottage Grove
Budget Addition Form

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

2027 ☑ Year

Fund 55 Total Cost $125,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Replace rough mower unit

Detail Description
Replace one of our fairway mower units

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved
Impacts our course in order to be prevetative and increase our turf quality for our customers.

Submitted by Dennis Neitz Date 06/01/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 55 Total Cost $50,000

Program 2105

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Replace one dump utility vehicle

Detail Description: Replace one of our dump utility vehicles

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: The abiility to move larger amounts of materials and utilizing our equipment to replace our older unit.

Submitted by Dennis Neitz Date 06/01/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 55 Total Cost $33,000

Program 2140

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Clubhouse Upgrades

Detail Description

$25,000 for Wall TV
$4,000 for reach in cooler
$4,000 for Salemander

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Dennis Neitz Date 06/01/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund _____ Total Cost $30,800

Program 9525

Object 4280

New Level of Service? ☐ Yes ☑ No

Change Overview City Hall and Central Fire Facility Assessment needs 2027

Detail Description

Following the KA facility assessment recommendations and reviewing this is what staff is proposing. See attached spreadsheet.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Mattress have seen their life span.

Garage continues to build up soot and dust leading to a harmful enviornment

Submitted by Adam Moshier Date 06/15/2026

2027

Priority	Building	Type of construction	Description	Amount	Code
1	Central Fire Station	08-Equipment Furniture	Dorm Room Mattress (7) - Seally Full	$ 9,800	9525-4280
2	City Hall/Public Safety	07-Interior Construction	Clean garage ceiling	$ 21,000	9525-4372
	Total			$ 30,800	

2028

Priority	Buliding	Type of construction	Description	Amount	
1	City Hall/Public Safety	15-Electrical	Interior lighting upgrade	$ 295,800	9525-4371
2	Central Fire Station	12-Plumbing	Irrigation Controls	$ 7,250	9525-4371
3	Central Fire Station	08-Equipment Furniture	UniMac - commercial PPE Turnout Gear Dryer	$ 21,750	9525-4280
	Total			$ 324,800	

City of Cottage Grove
Budget Addition Form

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

2027 [▼] Year

Fund 526 Total Cost $12,000

Program 3700

Object 4540

New Level of Service? ☐ Yes ☑ No

Change Overview Floor scrubber replacement

Detail Description

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

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Jordan Hirman Date 06/02/26

City of Cottage Grove
Budget Addition Form

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

2027 [▼] Year

Fund: 526 Total Cost: $100,000

Program: 3700

Object: 4540

New Level of Service? ☐ Yes ☑ No

Change Overview: Water Treatment System

Detail Description: The water softener that provides softened water for the bathrooms, showers and ice making equipment, is approaching 20 years and is at the end of its life cycle. The price includes a Jet Ice RO system that will improve ice quality and clarity.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Without the replacement of the water softeners and addition of an RO system, our equipment will lead to scale buildup, reduced efficiency, and shortened equipment life. Adding an RO system will help with the quality, clarity of lines and advertisments as well as harder and faster ice

Submitted by: Jordan Hirma Date: 06/04/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 526 Total Cost $9,000

Program 3700

Object 4540

New Level of Service? ☐ Yes ☑ No

Change Overview Furnace Locker rooms 6-8

Detail Description: The furnace is over 15 years old and is scheduled to be replaced in 2027. Without the replacement, potential repair costs will escalate and repair costs will increase.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Without the replacement of the furnace, additional maintenance cost will be incurred.

Submitted by Jordan Hirman Date 06/02/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 610 Total Cost $500,000

Program 3000

Object 4540

New Level of Service? ☐ Yes ☑ No

Change Overview Radio Read & Meter Changeout

Detail Description

Senus will be ending support for old water meters and radio read devices in our system in 2028. The City has 7,000 of these Senus radio read devices. Staff will procure the services of a company to furnish and install meters and radios for select service areas under the guidance of City staff.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Ryan Burfeind Date 06/17/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 610 Total Cost $500,000

Program 3000

Object 4540

New Level of Service? ☐ Yes ☑ No

Change Overview Watermain Structural Liner

Detail Description

There are four watermains owned and operated by the city that cross underneath HWY 61. To protect the pipe and increase longevity, two of the four, will be lined in 2027 with a Class V structural liner through the full extent of the HWY right of way.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Similar to a past project let for a sanitary sewer liner beneath HWY 61, this project is the same as it reduces the risk of watermain failure at a critical crossing. The loss of service and potential impairment to the customers and highway warrant this effort. The watermain is not failing or failed, this is a preventative strategy to increase longevity.

Submitted by Ryan Burfeind Date 06/17/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 610 Total Cost $126,060

Program 3000

Object 4301

New Level of Service? ☐ Yes ☑ No

Change Overview Increase in Engineering Services

Detail Description

Staff has identified a need to increase the budget for Engineering Services due to the planned efforts in 2027 for design and development of infrastructure projects and development and implementation of the asset management program.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Water, Sewer, and Street Light infrastructure could be compromised or fail leading to serviceability issues. The proper asset management program and the requisite engineering services to develop the tools and projects to maintain these assets in a proper working condition is critical.

Submitted by Ryan Burfeind Date 06/17/26

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 630 Total Cost $10,000

Program 1400

Object 4271

New Level of Service? ☐ Yes ☑ No

Change Overview Replace High Pressure Sodium Lights with LED

Detail Description

For reasons of efficiency and product availability, the High Pressure Sodium light bulbs are being replaced with LEDs. A budget addition is required to account for the changes in expense.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Staff has learned that the High Pressure Sodium products are becoming less available in the industry. They are also less efficient than their LED counterparts. The inability to service street lights in a timely manner results in more down-time for street lights and reduced safety for the public during evening and night hours within the right-of-way.

Submitted by Ryan Burfeind Date 06/17/25

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund: 630

Program: 1400

Object: 4371

Total Cost: $100,000

$50,000 in 2027
$50,000 in 2028

New Level of Service? ☐ Yes ☑ No

Change Overview: Increase for Street Light Infrastructure Repair/Replacement

Detail Description: Repair and replacement to the street light infrastructure along with contractual services. Escalating costs of the repair and replacement work, along with aging and failing infrastructure is driving the need. The increase accounts for both FY27 and FY28

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: City staff needs to keep pace with the increasing needs for repair and replacement to aging and failed street light infrastructure. Serviceability and public safety in the right-of-way may be compromised or reduced as a result.

Submitted by: Ryan Burfeind Date: 06/17/25

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund: 630 Total Cost: $157,100

Program: 1400

Object: 4100

New Level of Service? ☐ Yes ☑ No

Change Overview: Add FTE

Detail Description: The need for a Senior Public Service Worker was outlined in the 2025 Rate Study. The demand for operations and maintenance effort along with the growth of the street light infrastructure has created this need.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: City staff needs to keep pace with the increasing needs for repair and replacement to aging and failed street light infrastructure. Serviceability and public safety in the right-of-way may be compromised or reduced as a result.

Submitted by: Ryan Burfeind Date: 06/17/25

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 660 Total Cost $13,500

Program 0600

Object 4110

New Level of Service? ☐ Yes ☑ No

Change Overview Event Overtime

Detail Description: Requesting budget addition to cover overtime costs associated with City and public events. Total request is $18,000 between fire and EMS (75/25)

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: Overtime to cover City and public events will reduce overtime amounts available for shift coverage.

Submitted by Jon Pritchard Date 05/18/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 660 Total Cost $17,300

Program 0600

Object 4110

New Level of Service? ☐ Yes ☑ No

Change Overview Overtime increase to cover 4-hour late starts.

Detail Description

Schedules utilize 4-hour late starts to prevent FLSA overtime. Four-hour late starts have a significant impact on daily schedules, leading to frequent below minimum staffing, which in turn requires overtime for shift coverage.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Continued overtime budget overage or need to staff below minimum staffing.

Submitted by Jon Pritchard Date 05/18/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 660 Total Cost $40,000

Program 0600

Object 4380

New Level of Service? ☐ Yes ☑ No

Change Overview Lease option for power load stretchers for 8 years.

Detail Description

Leasing of 3 power load stretchers with pro-care agreement at $40,000 per year for 8 years through Stryker. Cost of three power load stretchers outright is $225,000.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

If not replaced and equipment fails, an ambulance goes out of service and we are forced to purchase a replacement at $75,000.00.

Submitted by Jon Pritchard Date 06/03/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 710 Total Cost $23,200

Program 1700

Object 4120

New Level of Service? ☑ Yes ☐ No

Change Overview Add a 6 month seasonal to Fleet and Facilities

Detail Description

Add a 6 month seasonal to fleet and facilities for 1,020 hours for 6 months plus benefits. This person would make parts runs, deliver equipment, grease equipment, wash equipment, paint, wash windows, carpet clean and other miscellaneous duties to better assist the department.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Vehicles take longer to fix, equipment is out of service for longer, buildings look dirty for longer than expected periods of time.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 710 Total Cost $20,000

Program 1700

Object 4273

New Level of Service? ☑ Yes ☐ No

Change Overview Increase stock amount in shop

Detail Description

Increase stock inventory in shop. Prices are increasing for stock items. One way to proactively battle this is buying stock in more bulk. Staff hopes to accomplish this in 2027 and 2028 on items staff uses more frequently throughout the year.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Items are more expensive when not buying in bulk. More invoices to process when not buying in bulk, less efficient on multiple levels of the organization.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 710 Total Cost $35,000

Program 1700

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Replace Tire Changing and Tire Balancer Machines

Detail Description

Replace tire changing machine and tire balancer machine. Tire changing machine is 22 years old, tire balancer is 17 years old. Both machines have life cycles of about 10-12 years. New models increase safety and injuries by eliminating lifting of the tire onto the machine. New models

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Higher chance of machines breaking down. Staff then has to send out wheels to be changed or balanced to vendors which in turn costs more money to the city. More injuries may happen due to lifting tires onto machines.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 710 Total Cost $10,000

Program 1700

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Purchase a mobile emitter for welding in the shop

Detail Description

Purchase a mobile welding emitter in the shop for $10,000. This machine removes harmful fumes and particulate matter generated during the welding process. Welding occurs throughout the shop in different places specifically on plows and plow equipment which cannot be moved under the fixed welding hood area.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Less safe and dirtier work environment when welding occurs outside of the fixed welding area.

Submitted by Adam Moshier Date 06/15/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $260,000

Program 0800

Object 4100

New Level of Service? ☐ Yes ☑ No

Change Overview SAFER Grant Staffing Add

Detail Description

Budget addition to cover local share of SAFER grant for 7 firefighters, which includes wages and benefits. Based on 3 firefighters with family benefit coverage and 4 with individual coverage. Federal share is $779,128 and local share is $259,709.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Would not be able to accept SAFER grant to receive federal grant dollars to support firefighter staffing additions.

Submitted by Jon Pritchard, Fire Chief Date 06/10/2026

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $11,000

Program 0500

Object 4100

New Level of Service? ☑ Yes ☐ No

Change Overview Costs associated with outfitting a fourth K9 officer.

Detail Description

Add K9 officer to give us 4, which allows one K9 per shift on the schedule. See attached spreadsheet for cost breakdown.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Submitted by Brad Petersen Date 06/24/26

K9 Costs			
Police Service Dog (K9)	$16,000.00		
Midwest Kennel	$1,700.00		
Kennel slab	$3,000.00		
Police Service Dog (equip)	$2,400.00		
Tac Collar	$100.00		
E-Collar	$60.00		
Crate	$680.00		
Bulletproof Vest	$3,800.00		
Annual Vet Exams/Vaccines	$150.00		
Heartgard/NexGard (1 year)	$240.00		
Food	$700.00		
School	$0.00		
Pay differential (based on Freeman's wage as example)	$5,782.00	55.67 58.45	115794 121576
OT (72 hrs)	$4,200.00		
Total	$38,812.00		
AKC Grant	-$7,500.00		
Spike's K9 Fund (Vest Grant)	-$3,800.00		
PSB Donation	-$16,500.00		
BA Amount	$11,012.00		

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund _____ Total Cost $5,510

Program _____

Object _____

New Level of Service? ☐ Yes ☑ No

Change Overview Increase for Janitorial Services

Detail Description

3% increase for contracted janitorial cleaning. Multiple budgets affected. See memo for details.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Buildings do not get cleaned, would have to perform services in house which would not be cost effective.

Submitted by Adam Moshier Date 06/24/2026

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

FROM: Adam Moshier, Fleet and Facilities Maintenance Manager

DATE: June 24, 2026

RE: Budget Increase for Janitorial Services

Background

The City of Cottage Grove contracts janitorial services for several City facilities, including City Hall/Public Safety, Hero Center, Public Works, Utility and Engineering, Central Fire Station and Fire Stations #3. The current contract with Squeaky Cleaners is set to expire at the end of February 2027.

Staff estimated a 3% increase to all budgets affected by the janitorial contract for 2027 and 2028. The following department amounts are as follows:

Building	Code	Current Contract Amount per Year	Projected 2027	Projected 2028
Hero Center	2900-4405	$41,088	$42,321	$43,590
Public Works	2005-4405	$23,760	$24,473	$25,207
Central Fire, Station 3	0800-4405	$20,556	$21,173	$21,808
Utility and Engineering	3035-4405	$22,476	$23,150	$23,845
City Hall/Public Safety	2500-4405	$75,756	$78,029	$80,369
Total		$183,636	$189,146	$194,819
Amount Increased			$5,510	$5,673

The 3% increase has been added to all budgets under 4405. Some budgets needed adjustment from previous years to catch up to actual contract costs.

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 525 Total Cost $40,330

Program _____

Object _____

New Level of Service? ☑ Yes ☐ No

Change Overview Carpet Replacement in City Hall and PD

Detail Description

Replace carpet in City Hall corridors, PD corridors, and PD patrol cubicle offices

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Carpet is not aesthetically pleasing as it was pieced together with the front desk remodel. These areas of new carpet would improve that. There are stains and wear spots on the current carpet that do not look professional.

Submitted by Adam Moshier Date 07/13/2026

MCI

CARPET ONE FLOOR & HOME

MULTIPLE CONCEPTS INTERIORS

PROPOSAL

26 1st Ave N, Waite Park, MN 56387
Ph: (320) 253-5078 Fax: (320) 253-9458

Date: 7-2- 2026
Quote #:
Prepared By: Todd Brenny
Email: tbrenny@mcicarpetone.com

Proposal Submitted to: CITY OF COTTAGE GROVE

City Office Corridors

Project Location: 12800 RAVINE PARKWAY SOUTH, COTT

Name of Project: CITY OF COTTAGE GROVE
Date of Drawings:
Architect: NONE
Addenda:

Category	Qty*	Unit	Description	Price per Unit	Unit	Desired Sell
FLOOR PREP	140.00	YD	DEMO CARPET TILE	$3.57	YD	$500.00
FLOOR PREP	2.00	HR	STANDARD FLOOR PREP	$107.14	HR	$214.29
FLOOR PREP	2.00	EA	MAPEI SC	$20.86	EA	$41.71
RESILIENT BASE	278.00	LF	DEMO & INSTALL BASE	$2.00	LF	$556.00
RESILIENT BASE	360.00	LF	JOHNSONITE 4" Straight BASE	$1.01	LF	$365.14
RESILIENT BASE	5.00	EA	43 440 30 HENRY 440 BASE ADHESIVE 30 OUNCE	$7.71	EA	$38.57
RESILIENT BASE	1.00	EA	FREIGHT	$92.86	EA	$92.86
	-			-		$0.00
	-			-		$0.00
	-			-		$0.00
	-			-		$0.00
CARPET TILE	140.00	SY	Install Carpet Tile	$1.64	SY	$230.00
CARPET TILE	160.00	YD	CPT-1 SHAW SCULPT LOOP 5T183 - #83570 CANYON - 24" X 24" TILE	$36.84	YD	$5,894.86
	-			-		$0.00
CARPET TILE	-			-	-	$0.00
CARPET TILE	160.00	YD	FREIGHT	$2.14	YD	$342.86
CARPET TILE	2.00	EA	SHAW 5000 - 4 GALLON	$128.57	EA	$257.14
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
NOTES:				-	-	$0.00
BASE BID INCLUDES DEMO OF EXISTING CARPET & BASE AND DISPOSE ON SITE,				-	-	$0.00
FLOOR PREP. OWNER TO PROVIDE DUMPSTER.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
BASE BID EXCLUDES MOISTURE TESTING/MITIGATION (NOT NEEDED IF THE EXIST				-	-	$0.00
CARPET IS GOOD) - SITE INSPRECTION SHOWS ALL LOOKS GOOD.				-	-	$0.00
				-	-	$0.00
TAX EXEMPT.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
FIGURED TO DISPOSE OF CARPET IN ON SITE DUMPSTER PROVIDED BY OWNER.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
CONTACT ON SITE - ADAM MOSHIER 651-458-2844				-	-	$0.00
				-	-	$0.00
				-	-	$0.00

				-	-	$0.00
EXCLUDES FURNITURE MOVING.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00

MCI

CARPET ONE FLOOR & HOME

MULTIPLE CONCEPTS INTERIORS

PROPOSAL

26 1st Ave N, Waite Park, MN 56387
Ph: (320) 253-5078 Fax: (320) 253-9458

Date: 7-2-2026 Quote #:

Prepared By: Todd Brenny Email: tbrenny@mcicarpetone.com

Proposal Submitted to: CITY OF COTTAGE GROVE

LAW ENFORCEMENT CORRIDORS

Project Location: 12800 RAVINE PARKWAY SOUTH, COTT

Name of Project: CITY OF COTTAGE GROVE Date of Drawings:

Architect: NONE Addenda:

Category	Qty*	Unit	Description	Price per Unit	Unit	Desired Sell
FLOOR PREP	156.00	YD	DEMO CARPET TILE	$3.57	YD	$557.14
FLOOR PREP	2.00	HR	STANDARD FLOOR PREP	$107.14	HR	$214.29
FLOOR PREP	2.00	EA	MAPEI SC	$20.86	EA	$41.71
RESILIENT BASE	157.00	LF	INSTALL BASE	$2.14	LF	$336.43
RESILIENT BASE	240.00	LF	JOHNSONITE 4" BASE	$1.01	LF	$243.43
RESILIENT BASE	3.00	EA	43 440 30 HENRY 440 BASE ADHESIVE 30 OUNCE	$7.71	EA	$23.14
RESILIENT BASE	1.00	EA	FREIGHT	$92.86	EA	$92.86
		LF		-	LF	$0.00
		LF		-	LF	$0.00
				-		$0.00
CARPET TILE	156.00	YD	INSTALL CARPET TILE	$9.29	YD	$1,448.57
	-	0	0	-	-	$0.00
CARPET TILE	170.66	YD	CPT-1 SHAW SCULPT LOOP 5T183 - #83570 CANYON - 24" X 24" TILE	$36.84	YD	$6,287.60
CARPET TILE				-	-	$0.00
CARPET TILE				-	-	$0.00
CARPET TILE	170.66	YD	FREIGHT	$2.14	YD	$365.70
CARPET TILE	2.00	EA	SHAW 5000 - 4 GALLON	$128.57	EA	$257.14
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
NOTES:				-	-	$0.00
BASE BID INCLUDES DEMO OF EXISTING CARPET AND DISPOSE ON SITE, STANDA				-	-	$0.00
FLOOR PREP, TRANSITIONS, CPT'S-1.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
BASE BID EXCLUDES MOISTURE TESTING/MITIGATION (NOT NEEDED IF THE EXIST				-	-	$0.00
CARPET IS GOOD) - SITE INSPRECTION SHOWS ALL LOOKS GOOD.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
FIGURED TO DISPOSE OF CARPET IN ON SITE DUMPSTER PROVIDED BY OWNER.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
CONTACT ON SITE - ADAM MOSHIER 651-458-2844				-	-	$0.00
				-	-	$0.00

				-	-	$0.00
TAX EXEMPT.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00

MCI

CARPET ONE FLOOR & HOME

MULTIPLE CONCEPTS INTERIORS

PROPOSAL

26 1st Ave N, Waite Park, MN 56387
Ph: (320) 253-5078 Fax: (320) 253-9458

Date: 7-2-2026 Quote #:

Prepared By: Todd Brenny Email: tbrenny@mcicarpetone.com

Proposal Submitted to: CITY OF COTTAGE GROVE

LAW ENFORCEMENT - OPEN OFFICE

Project Location: 12800 RAVINE PARKWAY SOUTH, COTT

Name of Project: CITY OF COTTAGE GROVE Date of Drawings:

Architect: NONE Addenda:

Category	Qty*	Unit	Description	Price per Unit	Unit	Desired Sell
FLOOR PREP	365.00	YD	DEMO CARPET TILE	$3.57	YD	$1,303.57
FLOOR PREP	4.00	HR	STANDARD FLOOR PREP	$107.14	HR	$428.57
FLOOR PREP	4.00	EA	MAPEI SC	$20.86	EA	$83.43
RESILIENT BASE	236.00	LF	INSTALL BASE	$2.14	LF	$505.71
RESILIENT BASE	240.00	LF	JOHNSONITE 4" BASE	$1.01	LF	$243.43
RESILIENT BASE	4.00	EA	43 440 30 HENRY 440 BASE ADHESIVE 30 OUNCE	$7.71	EA	$30.86
RESILIENT BASE	1.00	EA	FREIGHT	$92.86	EA	$92.86
		LF		-	LF	$0.00
		LF		-	LF	$0.00
				-		$0.00
CARPET TILE	365.00	YD	INSTALL CARPET TILE	$9.29	YD	$3,389.29
	-	0	0	-	-	$0.00
CARPET TILE	101.33	YD	CPT-1 SHAW SCULPT LOOP 5T183 - #83570 CANYON - 24" X 24" TILE	$36.84	YD	$3,733.29
CARPET TILE	298.66	YD	CPT 2 SHAW TBD	$36.84	YD	$11,003.49
CARPET TILE				-	-	$0.00
CARPET TILE	400.00	YD	FREIGHT	$2.14	YD	$857.14
CARPET TILE	2.00	EA	SHAW 5000 - 4 GALLON	$128.57	EA	$257.14
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
NOTES:				-	-	$0.00
BASE BID INCLUDES DEMO OF EXISTING CARPET AND DISPOSE ON SITE, STANDA				-	-	$0.00
FLOOR PREP, TRANSITIONS, CPT'S-1.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
BASE BID EXCLUDES MOISTURE TESTING/MITIGATION (NOT NEEDED IF THE EXIST				-	-	$0.00
CARPET IS GOOD) - SITE INSPRECTION SHOWS ALL LOOKS GOOD.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
FIGURED TO DISPOSE OF CARPET IN ON SITE DUMPSTER PROVIDED BY OWNER.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
				-	-	$0.00
CONTACT ON SITE - ADAM MOSHIER 651-458-2844				-	-	$0.00
				-	-	$0.00

				-	-	$0.00
TAX EXEMPT.				-	-	$0.00
				-	-	$0.00
				-	-	$0.00

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 100 Total Cost $200,000

Program 1045

Object

New Level of Service? ☑ Yes ☐ No

Change Overview Creation of a diseased ash tree removal program

Detail Description

Create a program to provide financial assistance to residents for removal of diseased ash trees on private property.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

No change as this would be a new program.

Submitted by Emily Schmitz Date 07/13/2026

City of Cottage Grove
Budget Addition Form

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

Fund: 100 Total Cost: $30,000

Program: 0395

Object: 4300

New Level of Service? ☐ Yes ☑ No

Change Overview: Compensation Study

Detail Description: Compensation Study- this would update the compensation study done in 2020 ahead of the 2029 labor contract negotiations

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved: potential loss of employees if not adequately compensated relative to the market.

Submitted by: Joe Fischbach Date: 05/12/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 100 Total Cost $1,500

Program 0400

Object 4210

New Level of Service? ☑ Yes ☐ No

Change Overview Operating supplies for CERT program.

Detail Description

Original start up supplies initially covered by UASI Grant, need to maintain equipment (initial issue for new members) and supplies.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Reduce membership and volunteer pool would decrease. Overall decreased preparedness for Emergency Management.

Submitted by Gwen Martin Date 05/20/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 100 Total Cost $106,900

Program 1200

Object 4100

New Level of Service? ☑ Yes ☐ No

Change Overview Add FTE Street Department

Detail Description

2023 was the last time FTE was added to Streets. We need to add a new cul-de-sac route. There will be ~ 26 new cul-de-sacs by start of 2028 plow season. There will also be ~ 10 miles of new road.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Will not be able to keep up with day to day operations and stay at current service levels.

Submitted by Gary Orloff Date 05/29/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund _____ Total Cost $50,000

Program 9210

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Add explorer to the fleet

Detail Description

Currently inspections has been using an old squad car for front line vehicles use. Staff has grown and now needs a front line vehicle as the old squad will be 12 years old and have 125,000 miles by 2028.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Higher maintenance costs and downtime could occur if not replaced.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 230 Total Cost $23,200

Program 3200

Object 4100

New Level of Service? ☑ Yes ☐ No

Change Overview Add 6 Month Stormwater seasonal

Detail Description

Add 1020 hours to the seasonal stormwater budget to create one 6-month position at a total cost of $23,202.40.Need to help keep up with MS4 permit demands.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Not be able to keep up with minor maintenance on inlets and outlets, which could lead to bigger cost to maintain our stormwater system.

Submitted by Gary Orloff Date 05/28/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund _____ Total Cost $324,800

Program 9525

Object 4372

New Level of Service? ☐ Yes ☐ No

Change Overview City Hall and Central Fire Facility Assessment needs 2028

Detail Description

Following the KA facility assessment recommendations and reviewing, this is what staff is proposing. see attached spreadsheet.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Interior lighting is getting phased out. Cannot purchase bulbs any longer. Having to switch over lights to LED individually.

Outdated irrigation controls can lead to wasted water.

Submitted by Adam Moshier Date 06/15/2026

2027

Priority	Building	Type of construction	Description	Amount	Code
1	Central Fire Station	08-Equipment Furniture	Dorm Room Mattress (7) - Seally Full	$ 9,800	9525-4280
2	City Hall/Public Safety	07-Interior Construction	Clean garage ceiling	$ 21,000	9525-4372
	Total			$ 30,800	

2028

Priority	Buliding	Type of construction	Description	Amount	
1	City Hall/Public Safety	15-Electrical	Interior lighting upgrade	$ 295,800	9525-4371
2	Central Fire Station	12-Plumbing	Irrigation Controls	$ 7,250	9525-4371
3	Central Fire Station	08-Equipment Furniture	UniMac - commercial PPE Turnout Gear Dryer	$ 21,750	9525-4280
	Total			$ 324,800	

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund _____ Total Cost $1,471,535

Program _____

Object _____

New Level of Service? ☐ Yes ☑ No

Change Overview Reimbursement for unused treatment plant land

Detail Description

28.84 acres of land was purchased for the LZWTP, 5.83 acres was used for the LZWTP and 4.55 acres was used for the UEB. The size of the purchase was due to the landowner not willing to split the parcel further. The purchase was for $2,298,975, so $1,471,535.32 needs to be paid back.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

The agreement with the State is that land needs to be reimbursed once it is used for another purpose. Not paying this back has a potential impact on future O&M funding for the permanent treatment plants. The State is open to paying it back over a term to be determined.

Submitted by Ryan Burfeind Date 06/08/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 526 Total Cost $160,000

Program 9526

Object 4540

New Level of Service? ☐ Yes ☑ No

Change Overview Zamboni 545 replacement

Detail Description

Our 2008 Zamboni has surpassed its life expectancy with over 6600 hours. Additional maintenance costs will continue to increase the longer we continue to use the machine.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Jordan Hirman Date 06/04/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 660 Total Cost $10,000

Program 0600

Object 4403

New Level of Service? ☐ Yes ☑ No

Change Overview Accelerated recruitment program for paramedic training.

Detail Description

The Paramedic training opportunities would be available for firefighters hired as Firefighter/EMTs to go to Paramedic training.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

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

Submitted by Jon Pritchard Date 06/02/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 710 Total Cost $30,000

Program 1700

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Replace the ironworker in the shop

Detail Description

Replace the ironworker in the shop that is from 1993. Parts are worn out and need to be replaced and better equipment is available.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Parts need to be replaced that are expensive and if not replaced the equipment does not perform a high quality job.

Submitted by _____ Date _____

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 620 Total Cost $1,000,000

Program 3100

Object 4530

New Level of Service? ☐ Yes ☑ No

Change Overview Sanitary Sewer Liner

Detail Description

Certain segments of the sanitary sewer collection system will be jetted and lined to restore the functionality of the sewer. The old vitrified clay pipe is nearing its end-of-useful life. The liner will restore hydraulic performance and prevent further root penetration.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Sewer pipe degradation in the forms of pipe-wall loss, localized failures, root penetration, and infiltration and inflow impact serviceability and will increase costs to our customer base. The investment of lining restores the aged pipe to its installation condition.

Submitted by Chad Donnelly Date 06/25/2026

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 255 Total Cost $20,000

Program 2100

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Improved Range Amenities

Detail Description

Continue to elevate the golfers experience through our practice facilities

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Ability to increase our image, service and revenue

Submitted by Dennis Neitz Date

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 255 Total Cost $94,000

Program 2105

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Replace our Current Fairway Mower of 3800 hours

Detail Description

Improve turf quality and cut with an older fairway mower.

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Reduced turf quality - long term replacement costs

Submitted by Dennis Neitz Date

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 255 Total Cost $132,000

Program 2105

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Replace Existing Tee Mowers

Detail Description

Improve Turf Quality in our Tee Mowers

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Both mowers currently have 3800 hours- This would improve turf quality and ensure we are rotating equipment properly.

Submitted by Dennis Neitz Date

City of Cottage Grove
Budget Addition Form

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

2027 Year

Fund 255 Total Cost $20,000

Program 2105

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Cart Path Replacement

Detail Description

Continue our annual replacement of cart paths that is much needed to ensure our course is continuing to improve

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Impact to players and possible perception to costs.

Submitted by Dennis Neitz Date

City of Cottage Grove
Budget Addition Form

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

2028 Year

Fund 255 Total Cost $30,000

Program 2140

Object 4530

New Level of Service? ☑ Yes ☐ No

Change Overview Clubhouse Updates

Detail Description

To continue to enhance our clubhouse amenities and stay relevant in the changing hospitality market

Justification (which part of the strategic plan?)

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

Service Level Impacts if not approved

Loss of revenue and image to course.

Submitted by Dennis Neitz Date