



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

July 29, 2026

- 1 Call to Order
- 2 Agenda
  - A 2027 Budget Workshop  
*Staff Recommendation: Provide staff with feedback and direction regarding the 2027 Budget.*
- 3 Adjournment



# City Council Action Request

## 2.A.

**Meeting Date** 7/29/2026

**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

|                    |     |                                                                          |
|--------------------|-----|--------------------------------------------------------------------------|
| <b>Attachments</b> | 1.  | Memo - 2027 Vehicle Replacement                                          |
|                    | 2.  | Fund 100-General Fund Public Safety                                      |
|                    | 3.  | Fund 240-Forfeiture Fund                                                 |
|                    | 4.  | Fund 245-Opioid Settlement Fund                                          |
|                    | 5.  | Fund 660-Ambulance Fund                                                  |
|                    | 6.  | Memo - City Hall Room Fees                                               |
|                    | 7.  | Memo - Licensing Fee Increase (Solid Waste, Massage Therapist & Tobacco) |
|                    | 8.  | Fund 100-General Fund General Government                                 |
|                    | 9.  | Memo - 2027 CVB Preliminary Budget                                       |
|                    | 10. | CGCVB 2027 Preliminary Budget                                            |
|                    | 11. | Fund-265 CVB Budget                                                      |
|                    | 12. | Memo - Preliminary EDA HRA Levy Council 2027                             |
|                    | 13. | Fund 285-EDA Fund                                                        |
|                    | 14. | Fund-280 HRA Budget                                                      |
|                    | 15. | Fund 283- LAHA Fund                                                      |
|                    | 16. | Memo - IT Budget 2027                                                    |
|                    | 17. | Fund 720-IT Fund                                                         |
|                    | 18. | Fund 700-Insurance Fund                                                  |
|                    | 19. | Fund 730-Comp. Absences                                                  |
|                    | 20. | Memo - CD Budget Add Follow Up                                           |

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

**From:** Brad Petersen, Interim Director of Public Safety

**Date:** July 23, 2026

**Subject:** Squad replacement and additions for 2027

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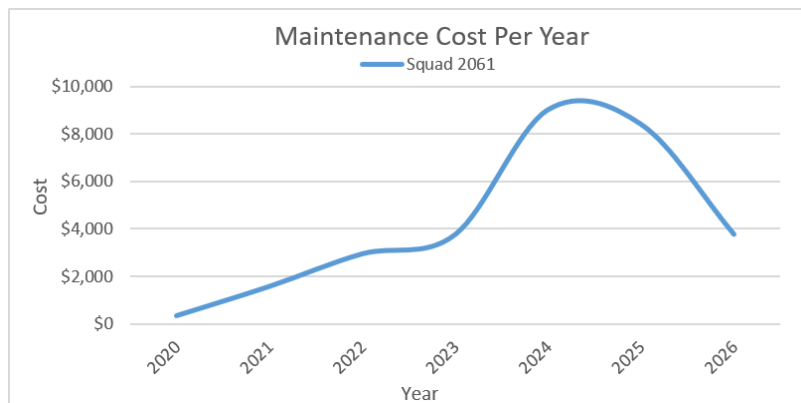
## Introduction

This memo outlines the new and replacement squads in 2027 for the Public Safety Department. I am recommending the replacement or addition of four marked squads for the Police Patrol Division and one chief's squad for the Fire Department. The total cost is \$424,300.

## Recommendations

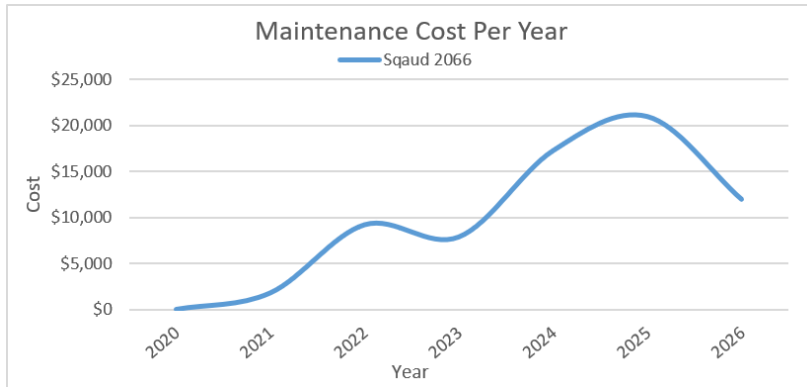
### Squad #2061 (Marked patrol squad)

Replacement is recommended due to its age and mileage. It entered service in 2020 prior to implementation of the assigned squad program, while the typical service life was three years. Its service life was extended with implementation of the assigned squad program, and its current mileage is 75,035 miles. These patrol squads must remain highly reliable and safe due to their critical role in public safety. The replacement cost is \$86,075. Squad #2061 would be retained in the police department's fleet for training and administrative purposes replacing Squad #1660.



### Squad #2066 (Marked patrol squad)

Replacement is recommended due to its age and mileage. It entered service in 2020 prior to implementation of the assigned squad program, while the typical service life was three years. Its service life was extended with implementation of the assigned squad program and was subsequently assigned to the CSO Division, so its current mileage is 158,500 miles. These patrol squads must remain highly reliable and safe due to their critical role in public safety. The replacement cost is \$86,075.

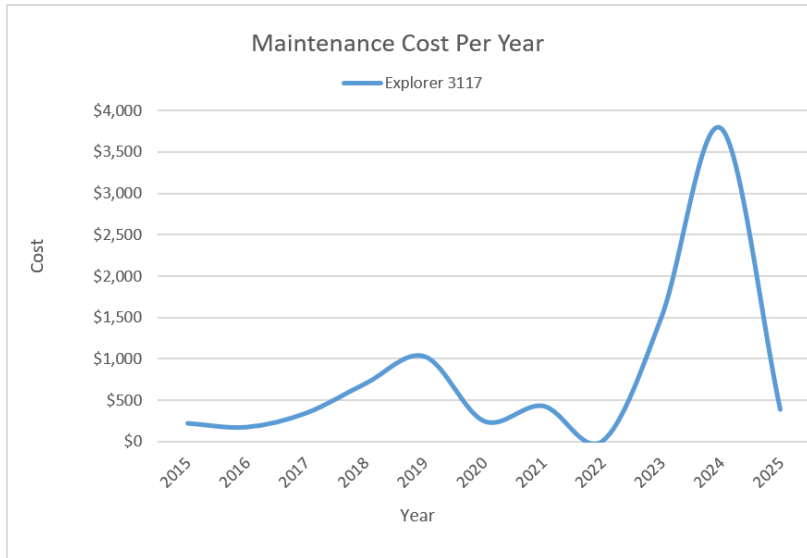


#### Squads #2784 and 2785 (Marked patrol squads)

Addition of two marked patrol squads is recommended to support the assigned squad program. Newly added squads will have an expected service life of seven years under the assigned squad program. The total cost for two additional squads is \$172,150.

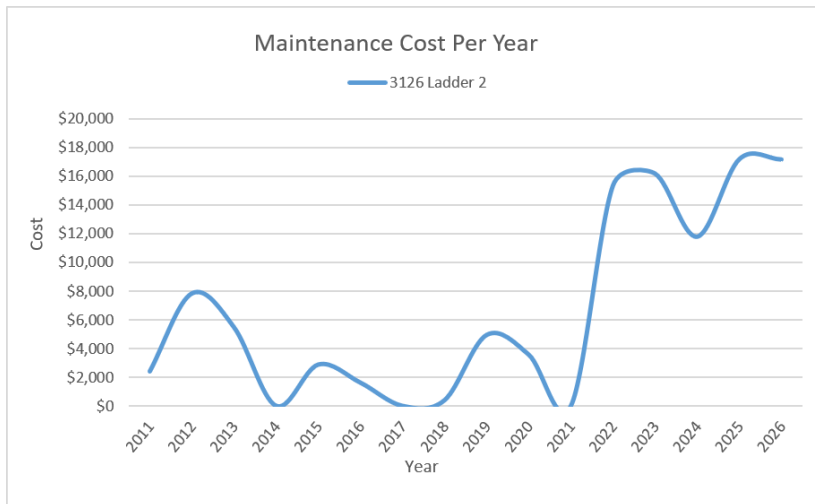
#### Squad #3117 (Fire chief squad)

Replacement is recommended due to its age. It entered service in 2015, and its current mileage is 49,979 miles. These squads must remain highly reliable and safe due to their critical role in public safety. The replacement cost is \$80,000.



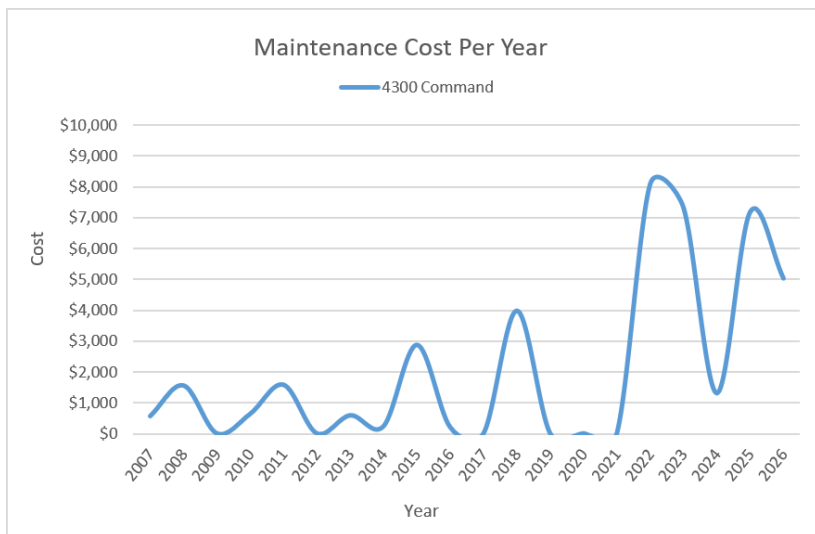
#### Ladder #2 (3126) and Engine #4 (3145)

Ladder #2 is a 2003 E-One 75ft ladder truck with 41,500 miles. Its maintenance costs are rising, and the Fire Department does not need two ladder trucks. Replacement with an engine is recommended in 2029-30 due to Ladder #2's age and the rising maintenance costs of Engine #4. Engine #4 is a 2012 E-One Engine with 68,144 miles. Replacement of Ladder #2 with a new engine will put Engine #4 into reserve status, extending Engine #4's service life. Estimated build times currently exceed one year, so purchase would need to be initiated in the 2028-29 timeframe.



### Command Vehicle

The U.S. Senate Appropriations Committee announced the return of Congressionally Directed Spending (CDS) in the Fiscal Year 2027. This presented an opportunity to fund the replacement of our aging command vehicle, which was scheduled for replacement in 2027 but not funded. The House FY 2027 Commerce-Justice-Science Appropriations Bill includes \$773,000 for replacement of the command vehicle, and it has been included in the House Appropriations Bill. Replacement of the command vehicle is contingent on CDS funding.



### Self-Contained Breathing Apparatuses (SCBA)

The Fire Department's SCBAs are 12 years old and non-compliant with NFPA standards making replacement a high priority. We have applied for the FEMA FY25 Assistance to Firefighters Grant, which would fund 90% of the SCBA replacement cost in 2026. Replacement in 2026-27 is contingent on grant funding. Replacement must happen no later than 2028.

**Conclusion**

Staff have carefully developed these recommendations to promote safety and reliability, operational efficiency, and reduced maintenance costs while being good stewards of public funds. Further delayed replacements and additions may compromise safety and reliability, increase maintenance costs, and postpone full deployment of the assigned squad program. I recommend replacing/adding four marked squads for the patrol division and replacing one squad for the fire department at a total cost of \$424,300 which is funded by the Equipment Replacement Fund. Replacement of the command vehicle is contingent on CDS funding. Staff and Council should plan to order a fire engine in 2028-29.

Respectfully,

Brad Petersen  
Interim Director of Public Safety

# Budget Comparison Report

## Account Detail

| Account Number                            |                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %      |
|-------------------------------------------|------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|--------|
|                                           |                  |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |        |
| Fund: 100 - GENERAL FUND                  |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Department: 15 - EMERGENCY PREPAREDNESS   |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Category: 4100 - PERSONAL SERVICES        |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Object: 4100 - SALARY-FULL TIME           |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4100</a>          | SALARY-FULL TIME | 17,346.15              | 29,572.25              | 12,183.24                           | 42,800.00     | 44,500.00              | 1,700.00                            | 3.97%                  | 46,700.00                | 2,200.00                                  | 4.94%  |
| <a href="#">100-15-0425-4100</a>          | SALARY-FULL TIME | 105,687.30             | 424.60                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Object: 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%  |
| Object: 4110 - OVERTIME F. T.             |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4110</a>          | OVERTIME F. T.   | 1,259.74               | 2,164.03               | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">100-15-0425-4110</a>          | OVERTIME F. T.   | 37,240.39              | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Object: 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%  |
| Object: 4138 - MN PAID LEAVE              |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4138</a>          | MN PAID LEAVE    | 0.00                   | 8.37                   | 61.16                               | 200.00        | 200.00                 | 0.00                                | 0.00%                  | 200.00                   | 0.00                                      | 0.00%  |
| <a href="#">100-15-0425-4138</a>          | MN PAID LEAVE    | 0.00                   | 0.00                   | 0.00                                | 100.00        | 0.00                   | -100.00                             | -100.00%               | 0.00                     | 0.00                                      | 0.00%  |
| Total Object: 4138 - MN PAID LEAVE:       |                  | 0.00                   | 8.37                   | 61.16                               | 300.00        | 200.00                 | -100.00                             | -33.33%                | 200.00                   | 0.00                                      | 0.00%  |
| Object: 4141 - PERA                       |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4141</a>          | PERA             | 2,957.77               | 5,444.56               | 2,096.39                            | 7,500.00      | 8,000.00               | 500.00                              | 6.67%                  | 8,300.00                 | 300.00                                    | 3.75%  |
| <a href="#">100-15-0425-4141</a>          | PERA             | 10,594.92              | 31.85                  | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Object: 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%  |
| Object: 4142 - FICA                       |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4142</a>          | FICA             | 392.54                 | 511.28                 | 167.90                              | 700.00        | 700.00                 | 0.00                                | 0.00%                  | 700.00                   | 0.00                                      | 0.00%  |
| <a href="#">100-15-0425-4142</a>          | FICA             | 9,830.51               | 32.49                  | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Object: 4142 - FICA:                |                  | 10,223.05              | 543.77                 | 167.90                              | 700.00        | 700.00                 | 0.00                                | 0.00%                  | 700.00                   | 0.00                                      | 0.00%  |
| Object: 4144 - HEALTH INSURANCE           |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4144</a>          | 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%  |
| Total Object: 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%  |
| Object: 4148 - WORKERS COMP               |                  |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">100-15-0400-4148</a>          | 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 Object: 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%  |

Budget Comparison Report

|                                        |                     |                |              |               | Comparison 1 | Comparison 1 |            | Comparison 2   | Comparison 2    |                    |
|----------------------------------------|---------------------|----------------|--------------|---------------|--------------|--------------|------------|----------------|-----------------|--------------------|
|                                        |                     |                |              |               | Budget       | to Parent    | %          | Budget         | to Comparison 1 | %                  |
|                                        |                     |                |              |               | 2026         | 2027         |            | 2028           | Increase /      |                    |
|                                        |                     |                |              |               | 2026         | 2027         | (Decrease) | 2028 FALL 2026 | (Decrease)      |                    |
| Account Number                         | 2024                | 2025           | 2026         | Parent Budget |              |              |            |                |                 |                    |
|                                        | Total Activity      | Total Activity | YTD Activity |               |              |              |            |                |                 |                    |
|                                        |                     |                | Through May  |               |              |              |            |                |                 |                    |
| Category: 4200 - COMMODITIES           |                     |                |              |               |              |              |            |                |                 |                    |
| Object: 4210 - OP SUPPLY-OTHER         |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4210</a>       | OP SUPPLY-OTHER     | 1,730.50       | 3,453.20     | 2,624.94      | 100.00       | 100.00       | 0.00       | 0.00%          | 1,600.00        | 1,500.00 1,500.00% |
| Budget Detail                          |                     |                |              |               |              |              |            |                |                 |                    |
| Budget Code                            | Description         | Units          | Price        | Amount        |              |              |            |                |                 |                    |
| 2028 FALL 2026                         | BA CERT/EM Supplies | 0.00           | 0.00         | 1,500.00      |              |              |            |                |                 |                    |
| 2028 FALL 2026                         | Original            | 1.00           | 100.00       | 100.00        |              |              |            |                |                 |                    |
| <a href="#">100-15-0425-4210</a>       |                     |                |              |               |              |              |            |                |                 |                    |
|                                        | OP SUPPLY-OTHER     | 11,872.26      | 0.00         | 0.00          | 0.00         | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%         |
| Total Object: 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% |
| Object: 4211 - MOTOR FUELS             |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4211</a>       | MOTOR FUELS         | 355.44         | 347.98       | 0.00          | 440.00       | 430.00       | -10.00     | -2.27%         | 450.00          | 20.00 4.65%        |
| Total Object: 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  |                     |                |              |               |              |              |            |                |                 |                    |
| Object: 4300 - PROF SERVICES           |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4300</a>       | PROF SERVICES       | 900.00         | 945.00       | 0.00          | 0.00         | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%         |
| Total Object: 4300 - PROF SERVICES:    |                     | 900.00         | 945.00       | 0.00          | 0.00         | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%         |
| Object: 4301 - ENGINEERING SVS         |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4301</a>       | ENGINEERING SVS     | 886.39         | 0.00         | 426.00        | 0.00         | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%         |
| Total Object: 4301 - ENGINEERING SVS:  |                     | 886.39         | 0.00         | 426.00        | 0.00         | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%         |
| Object: 4305 - FEES FOR SERVICE        |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4305</a>       | FEES FOR SERVICE    | 3,482.69       | 0.00         | 1,540.00      | 4,820.00     | 4,960.00     | 140.00     | 2.90%          | 5,170.00        | 210.00 4.23%       |
| <a href="#">100-15-0425-4305</a>       | FEES FOR SERVICE    | 5,142.00       | 0.00         | 0.00          | 0.00         | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%         |
| Total Object: 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%       |
| Object: 4310 - COMMUNICATION           |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4310</a>       | 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%       |
| Total Object: 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%       |
| Object: 4350 - INSURANCE CHARGE        |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4350</a>       | 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%       |
| Total Object: 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%       |
| Object: 4360 - UTILITIES               |                     |                |              |               |              |              |            |                |                 |                    |
| <a href="#">100-15-0400-4360</a>       | UTILITIES           | 537.98         | 728.99       | 271.38        | 1,090.00     | 1,120.00     | 30.00      | 2.75%          | 1,160.00        | 40.00 3.57%        |
| Total Object: 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%        |



Budget Comparison Report

|                                                |                                           |                |              |               | Comparison 1 | Comparison 1 |          | Comparison 2   | Comparison 2    |                   |
|------------------------------------------------|-------------------------------------------|----------------|--------------|---------------|--------------|--------------|----------|----------------|-----------------|-------------------|
|                                                |                                           |                |              |               | Budget       | to Parent    | %        | Budget         | to Comparison 1 | %                 |
|                                                |                                           |                |              |               | 2026         | Increase /   |          | 2028           | Increase /      |                   |
|                                                |                                           |                |              |               | 2026         | (Decrease)   |          | 2028 FALL 2026 | (Decrease)      |                   |
| Account Number                                 | 2024                                      | 2025           | 2026         | Parent Budget | 2027         |              |          |                |                 |                   |
|                                                | Total Activity                            | Total Activity | YTD Activity |               | 2027         |              |          |                |                 |                   |
|                                                |                                           |                | Through May  |               |              |              |          |                |                 |                   |
| Object: 4370 - MAINT-REPAIR/EQ                 |                                           |                |              |               |              |              |          |                |                 |                   |
| <a href="#">100-15-0400-4370</a>               | 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% |
| Budget Detail                                  |                                           |                |              |               |              |              |          |                |                 |                   |
| Budget Code                                    | Description                               | Units          | Price        | Amount        |              |              |          |                |                 |                   |
| 2027                                           | BA for Siren Head Replacement             | 1.00           | 15,000.00    | 15,000.00     |              |              |          |                |                 |                   |
| 2027                                           | Original Budget                           | 1.00           | 10,200.00    | 10,200.00     |              |              |          |                |                 |                   |
| 2027                                           | Remove BA for Siren Replacement Start 202 | 0.00           | 0.00         | -15,000.00    |              |              |          |                |                 |                   |
| 2028 FALL 2026                                 | BA \$15,000 Siren Head Replacement        | 1.00           | 15,000.00    | 15,000.00     |              |              |          |                |                 |                   |
| 2028 FALL 2026                                 | Original Budget                           | 1.00           | 10,500.00    | 10,500.00     |              |              |          |                |                 |                   |
| Total Object: 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% |
| Object: 4375 - CHARGE-FLEET MNT                |                                           |                |              |               |              |              |          |                |                 |                   |
| <a href="#">100-15-0400-4375</a>               | 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%      |
| Total Object: 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%      |
| Object: 4401 - DUES & SUBS                     |                                           |                |              |               |              |              |          |                |                 |                   |
| <a href="#">100-15-0400-4401</a>               | DUES & SUBS                               | 449.00         | 449.00       | 199.00        | 460.00       | 470.00       | 10.00    | 2.17%          | 490.00          | 20.00 4.26%       |
| Total Object: 4401 - DUES & SUBS:              |                                           | 449.00         | 449.00       | 199.00        | 460.00       | 470.00       | 10.00    | 2.17%          | 490.00          | 20.00 4.26%       |
| Object: 4403 - TRAVEL/TRAIN/CON                |                                           |                |              |               |              |              |          |                |                 |                   |
| <a href="#">100-15-0400-4403</a>               | 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%       |
| Total Object: 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%       |
| Object: 4449 - OTHER CONTRACT                  |                                           |                |              |               |              |              |          |                |                 |                   |
| <a href="#">100-15-0425-4449</a>               | OTHER CONTRACT                            | 6,083.50       | 0.00         | 0.00          | 0.00         | 0.00         | 0.00     | 0.00%          | 0.00            | 0.00 0.00%        |
| Total Object: 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                |                                           |                |              |               |              |              |          |                |                 |                   |
| Object: 4530 - MACH & EQUIPMENT                |                                           |                |              |               |              |              |          |                |                 |                   |
| <a href="#">100-15-0400-4530</a>               | 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 Object: 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%  |

Budget Comparison Report

|                                              |                                              |                        |                                     |              | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |            | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |            |       |
|----------------------------------------------|----------------------------------------------|------------------------|-------------------------------------|--------------|------------------------|-------------------------------------|------------|------------------------|-------------------------------------------|------------|-------|
|                                              |                                              |                        |                                     |              | 2026<br>2026           | 2027<br>2027                        | %          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  | %          |       |
| Account Number                               | 2024<br>Total Activity                       | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |              |                        |                                     |            |                        |                                           |            |       |
| Department: 21 - POLICE PROTECTION           |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| Category: 4100 - PERSONAL SERVICES           |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| Object: 4100 - SALARY-FULL TIME              |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| <a href="#">100-21-0500-4100</a>             | 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% |
| Budget Detail                                |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| Budget Code                                  | Description                                  | Units                  | Price                               | Amount       |                        |                                     |            |                        |                                           |            |       |
| 2027                                         | BA - 4th K9 officer                          | 1.00                   | 11,000.00                           | 11,000.00    |                        |                                     |            |                        |                                           |            |       |
| 2027                                         | BA-CMU Officer funded 100% by grant          | 0.00                   | 0.00                                | 180,000.00   |                        |                                     |            |                        |                                           |            |       |
| 2027                                         | Hold one vacancy for 8 months                | 0.00                   | 0.00                                | -136,800.00  |                        |                                     |            |                        |                                           |            |       |
| 2027                                         | Original                                     | 0.00                   | 0.00                                | 7,407,500.00 |                        |                                     |            |                        |                                           |            |       |
| 2027                                         | Remove BA for CMU Officer-Grant not received | 0.00                   | 0.00                                | -180,000.00  |                        |                                     |            |                        |                                           |            |       |
| 2028 FALL 2026                               | BA-CMU Officer w/grant start 2028            | 0.00                   | 0.00                                | 106,900.00   |                        |                                     |            |                        |                                           |            |       |
| 2028 FALL 2026                               | Original                                     | 0.00                   | 0.00                                | 7,682,700.00 |                        |                                     |            |                        |                                           |            |       |
| Total Object: 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% |
| Object: 4110 - OVERTIME F. T.                |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| <a href="#">100-21-0500-4110</a>             | 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% |
| Total Object: 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% |
| Object: 4115 - REGULAR-P/T REG STATUS        |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| <a href="#">100-21-0500-4115</a>             | 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% |
| Total Object: 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% |
| Object: 4120 - SAL-P.T./TEMP                 |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| <a href="#">100-21-0500-4120</a>             | SAL-P.T./TEMP                                | 21,984.70              | 2,625.00                            | 0.00         | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00       | 0.00% |
| <a href="#">100-21-0577-4120</a>             | SAL-P.T./TEMP                                | 163,029.00             | 153,920.12                          | 86,244.19    | 202,400.00             | 208,400.00                          | 6,000.00   | 2.96%                  | 216,900.00                                | 8,500.00   | 4.08% |
| Total Object: 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% |
| Object: 4121 - O.T. - P.T./TEMP              |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| <a href="#">100-21-0500-4121</a>             | O.T. - P.T./TEMP                             | 284.71                 | 0.00                                | 0.00         | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00       | 0.00% |
| <a href="#">100-21-0577-4121</a>             | O.T. - P.T./TEMP                             | 983.26                 | 5,233.28                            | 1,391.27     | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00       | 0.00% |
| Total Object: 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% |
| Object: 4138 - MN PAID LEAVE                 |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| <a href="#">100-21-0500-4138</a>             | MN PAID LEAVE                                | 0.00                   | 1,678.18                            | 14,878.29    | 33,300.00              | 34,600.00                           | 1,300.00   | 3.90%                  | 36,200.00                                 | 1,600.00   | 4.62% |
| Budget Detail                                |                                              |                        |                                     |              |                        |                                     |            |                        |                                           |            |       |
| Budget Code                                  | Description                                  | Units                  | Price                               | Amount       |                        |                                     |            |                        |                                           |            |       |
| 2027                                         | Original                                     | 0.00                   | 0.00                                | 34,600.00    |                        |                                     |            |                        |                                           |            |       |
| 2028 FALL 2026                               | BA-CMU Officer w/grant start 2028            | 0.00                   | 0.00                                | 500.00       |                        |                                     |            |                        |                                           |            |       |
| 2028 FALL 2026                               | Original                                     | 0.00                   | 0.00                                | 35,700.00    |                        |                                     |            |                        |                                           |            |       |

Budget Comparison Report

|                                        |                                   |                        |                        |                                     | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %          |        |
|----------------------------------------|-----------------------------------|------------------------|------------------------|-------------------------------------|------------------------|-------------------------------------|--------------------------|------------------------|-------------------------------------------|------------|--------|
| Account Number                         |                                   | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026           | 2027<br>2027                        | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |            |        |
| <a href="#">100-21-0577-4138</a>       | MN PAID LEAVE                     | 0.00                   | 42.89                  | 451.38                              | 0.00                   | 1,000.00                            | 1,000.00                 | 0.00%                  | 1,000.00                                  | 0.00       | 0.00%  |
| Total Object: 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%  |
| Object: 4141 - PERA                    |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| <a href="#">100-21-0500-4141</a>       | PERA                              | 1,004,003.23           | 1,154,594.10           | 483,030.14                          | 1,233,800.00           | 1,305,400.00                        | 71,600.00                | 5.80%                  | 1,380,400.00                              | 75,000.00  | 5.75%  |
| Budget Detail                          |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| Budget Code                            | Description                       |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |            |        |
| 2027                                   | Original                          |                        | 0.00                   | 0.00                                | 1,305,400.00           |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | BA-CMU Officer w/grant start 2028 |                        | 0.00                   | 0.00                                | 18,900.00              |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | Original                          |                        | 0.00                   | 0.00                                | 1,361,500.00           |                                     |                          |                        |                                           |            |        |
| <a href="#">100-21-0577-4141</a>       | PERA                              | 6,987.93               | 8,149.26               | 2,377.70                            | 16,400.00              | 15,600.00                           | -800.00                  | -4.88%                 | 16,300.00                                 | 700.00     | 4.49%  |
| Total Object: 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%  |
| Object: 4142 - FICA                    |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| <a href="#">100-21-0500-4142</a>       | FICA                              | 117,781.53             | 135,901.67             | 54,185.82                           | 147,800.00             | 155,100.00                          | 7,300.00                 | 4.94%                  | 163,200.00                                | 8,100.00   | 5.22%  |
| Budget Detail                          |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| Budget Code                            | Description                       |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |            |        |
| 2027                                   | Original                          |                        | 0.00                   | 0.00                                | 155,100.00             |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | BA-CMU Officer w/grant start 2028 |                        | 0.00                   | 0.00                                | 1,600.00               |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | Original                          |                        | 0.00                   | 0.00                                | 161,600.00             |                                     |                          |                        |                                           |            |        |
| <a href="#">100-21-0577-4142</a>       | FICA                              | 12,499.87              | 13,469.40              | 6,703.30                            | 16,800.00              | 16,000.00                           | -800.00                  | -4.76%                 | 16,700.00                                 | 700.00     | 4.38%  |
| Total Object: 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%  |
| Object: 4144 - HEALTH INSURANCE        |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| <a href="#">100-21-0500-4144</a>       | 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% |
| Budget Detail                          |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| Budget Code                            | Description                       |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |            |        |
| 2027                                   | Original                          |                        | 0.00                   | 0.00                                | 883,400.00             |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | BA-CMU Officer w/grant start 2028 |                        | 0.00                   | 0.00                                | 17,400.00              |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | Original                          |                        | 0.00                   | 0.00                                | 972,700.00             |                                     |                          |                        |                                           |            |        |
| Total Object: 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% |
| Object: 4148 - WORKERS COMP            |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| <a href="#">100-21-0500-4148</a>       | WORKERS COMP                      | 473,400.00             | 550,299.96             | 231,625.00                          | 555,900.00             | 471,100.00                          | -84,800.00               | -15.25%                | 586,500.00                                | 115,400.00 | 24.50% |
| Budget Detail                          |                                   |                        |                        |                                     |                        |                                     |                          |                        |                                           |            |        |
| Budget Code                            | Description                       |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |            |        |
| 2027                                   | Original                          |                        | 0.00                   | 0.00                                | 471,100.00             |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | BA-CMU Officer w/grant start 2028 |                        | 0.00                   | 0.00                                | 6,500.00               |                                     |                          |                        |                                           |            |        |
| 2028 FALL 2026                         | Original                          |                        | 0.00                   | 0.00                                | 580,000.00             |                                     |                          |                        |                                           |            |        |

## Budget Comparison Report

| Account Number                   |                                                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget        | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %              | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %             |
|----------------------------------|-------------------------------------------------------|------------------------|------------------------|-------------------------------------|----------------------|------------------------|-------------------------------------|----------------|------------------------|-------------------------------------------|---------------|
|                                  |                                                       |                        |                        |                                     | 2026<br>2026         | 2027<br>2027           | Increase /<br>(Decrease)            |                | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |               |
| <a href="#">100-21-0577-4148</a> | WORKERS COMP                                          | 0.00                   | 0.00                   | 416.65                              | 1,000.00             | 12,300.00              | 11,300.00                           | 1,130.00%      | 14,100.00              | 1,800.00                                  | 14.63%        |
|                                  | <b>Total Object: 4148 - WORKERS COMP:</b>             | <b>473,400.00</b>      | <b>550,299.96</b>      | <b>232,041.65</b>                   | <b>556,900.00</b>    | <b>483,400.00</b>      | <b>-73,500.00</b>                   | <b>-13.20%</b> | <b>600,600.00</b>      | <b>117,200.00</b>                         | <b>24.24%</b> |
|                                  | <b>Total Category: 4100 - PERSONAL SERVICES:</b>      | <b>8,521,854.03</b>    | <b>9,688,122.40</b>    | <b>4,121,806.60</b>                 | <b>10,384,100.00</b> | <b>10,657,800.00</b>   | <b>273,700.00</b>                   | <b>2.64%</b>   | <b>11,495,100.00</b>   | <b>837,300.00</b>                         | <b>7.86%</b>  |
|                                  | <b>Category: 4200 - COMMODITIES</b>                   |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
|                                  | <b>Object: 4200 - OFFICE SUPPLIES</b>                 |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">100-21-0500-4200</a> | 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%         |
|                                  | <b>Total Object: 4200 - OFFICE SUPPLIES:</b>          | <b>3,482.26</b>        | <b>3,858.08</b>        | <b>709.00</b>                       | <b>5,040.00</b>      | <b>5,190.00</b>        | <b>150.00</b>                       | <b>2.98%</b>   | <b>5,340.00</b>        | <b>150.00</b>                             | <b>2.89%</b>  |
|                                  | <b>Object: 4210 - OP SUPPLY-OTHER</b>                 |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">100-21-0500-4210</a> | OP SUPPLY-OTHER                                       | 22,434.02              | 8,971.37               | 6,032.38                            | 77,790.00            | 94,750.00              | 16,960.00                           | 21.80%         | 97,590.00              | 2,840.00                                  | 3.00%         |
| <a href="#">100-21-0532-4210</a> | OP SUPPLY-OTHER                                       | 34,202.01              | 44,475.77              | 35,947.07                           | 0.00                 | 0.00                   | 0.00                                | 0.00%          | 0.00                   | 0.00                                      | 0.00%         |
| <a href="#">100-21-0537-4210</a> | OP SUPPLY-OTHER                                       | 3,117.48               | 8,315.11               | 8,561.31                            | 6,330.00             | 6,520.00               | 190.00                              | 3.00%          | 6,710.00               | 190.00                                    | 2.91%         |
| <a href="#">100-21-0595-4210</a> | OP SUPPLY-OTHER                                       | 960.00                 | 0.00                   | 1,320.00                            | 0.00                 | 0.00                   | 0.00                                | 0.00%          | 0.00                   | 0.00                                      | 0.00%         |
|                                  | <b>Total Object: 4210 - OP SUPPLY-OTHER:</b>          | <b>60,713.51</b>       | <b>61,762.25</b>       | <b>51,860.76</b>                    | <b>84,120.00</b>     | <b>101,270.00</b>      | <b>17,150.00</b>                    | <b>20.39%</b>  | <b>104,300.00</b>      | <b>3,030.00</b>                           | <b>2.99%</b>  |
|                                  | <b>Object: 4211 - MOTOR FUELS</b>                     |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">100-21-0500-4211</a> | 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%         |
|                                  | <b>Total Object: 4211 - MOTOR FUELS:</b>              | <b>106,566.59</b>      | <b>115,440.13</b>      | <b>53,378.54</b>                    | <b>138,660.00</b>    | <b>141,940.00</b>      | <b>3,280.00</b>                     | <b>2.37%</b>   | <b>147,610.00</b>      | <b>5,670.00</b>                           | <b>3.99%</b>  |
|                                  | <b>Object: 4217 - CLOTHING/UNIFORM</b>                |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">100-21-0500-4217</a> | 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%         |
|                                  | <b>Budget Detail</b>                                  |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
|                                  | <b>Budget Code</b>                                    |                        | <b>Units</b>           | <b>Price</b>                        | <b>Amount</b>        |                        |                                     |                |                        |                                           |               |
|                                  | 2027                                                  |                        | 1.00                   | 20,000.00                           | 20,000.00            |                        |                                     |                |                        |                                           |               |
|                                  | 2027                                                  |                        | 1.00                   | 96,960.00                           | 96,960.00            |                        |                                     |                |                        |                                           |               |
|                                  | 2027                                                  |                        | 0.00                   | 0.00                                | -10,000.00           |                        |                                     |                |                        |                                           |               |
|                                  | 2028 FALL 2026                                        |                        | 1.00                   | 20,000.00                           | 20,000.00            |                        |                                     |                |                        |                                           |               |
|                                  | 2028 FALL 2026                                        |                        | 0.00                   | 0.00                                | -10,000.00           |                        |                                     |                |                        |                                           |               |
|                                  | 2028 FALL 2026                                        |                        | 1.00                   | 100,470.00                          | 100,470.00           |                        |                                     |                |                        |                                           |               |
|                                  | <b>Total Object: 4217 - CLOTHING/UNIFORM:</b>         | <b>96,470.30</b>       | <b>104,100.99</b>      | <b>49,439.40</b>                    | <b>95,300.00</b>     | <b>106,960.00</b>      | <b>11,660.00</b>                    | <b>12.24%</b>  | <b>110,470.00</b>      | <b>3,510.00</b>                           | <b>3.28%</b>  |
|                                  | <b>Object: 4270 - OP SUP-VEH/EQ-NON- STOCK</b>        |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">100-21-0500-4270</a> | OP SUP-VEH/EQ                                         | 0.00                   | 0.00                   | 22.97                               | 0.00                 | 0.00                   | 0.00                                | 0.00%          | 0.00                   | 0.00                                      | 0.00%         |
|                                  | <b>Total Object: 4270 - OP SUP-VEH/EQ-NON- STOCK:</b> | <b>0.00</b>            | <b>0.00</b>            | <b>22.97</b>                        | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>   | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b>  |
|                                  | <b>Object: 4272 - OP SUP-BUILDINGS</b>                |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">100-21-0500-4272</a> | 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%         |
|                                  | <b>Total Object: 4272 - OP SUP-BUILDINGS:</b>         | <b>2,961.85</b>        | <b>1,028.85</b>        | <b>0.00</b>                         | <b>3,170.00</b>      | <b>3,260.00</b>        | <b>90.00</b>                        | <b>2.84%</b>   | <b>3,360.00</b>        | <b>100.00</b>                             | <b>3.07%</b>  |

Budget Comparison Report

|                                               |                         |            |            | Comparison 1   | Comparison 1   |              | Comparison 2 | Comparison 2    |            |           |       |
|-----------------------------------------------|-------------------------|------------|------------|----------------|----------------|--------------|--------------|-----------------|------------|-----------|-------|
|                                               |                         |            |            | Budget         | to Parent      | %            | Budget       | to Comparison 1 | %          |           |       |
|                                               |                         |            |            | Budget         | Budget         |              |              | Budget          | Budget     |           |       |
|                                               |                         |            |            | 2026           | 2027           | Increase /   |              | 2028            | Increase / |           |       |
|                                               |                         |            |            | 2026           | 2027           | (Decrease)   |              | 2028 FALL 2026  | (Decrease) |           |       |
| Account Number                                |                         |            |            | Total Activity | Total Activity | YTD Activity |              |                 |            |           |       |
|                                               |                         |            |            |                |                | Through May  |              |                 |            |           |       |
| Object: 4280 - CAPITAL OUTLAY <\$5,000        |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4280</a>              | 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 Object: 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         |                         |            |            |                |                |              |              |                 |            |           |       |
| Object: 4300 - PROF SERVICES                  |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4300</a>              | PROF SERVICES           | 34,797.00  | 38,299.40  | 10,928.00      | 33,960.00      | 34,520.00    | 560.00       | 1.65%           | 36,000.00  | 1,480.00  | 4.29% |
| <a href="#">100-21-0537-4300</a>              | PROF SERVICES           | 191.82     | 2,305.70   | 1,065.14       | 0.00           | 0.00         | 0.00         | 0.00%           | 0.00       | 0.00      | 0.00% |
| Total Object: 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% |
| Object: 4302 - LEGAL SERVICE                  |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4302</a>              | LEGAL SERVICE           | 2,415.41   | 0.00       | 0.00           | 0.00           | 0.00         | 0.00         | 0.00%           | 0.00       | 0.00      | 0.00% |
| Total Object: 4302 - LEGAL SERVICE:           |                         | 2,415.41   | 0.00       | 0.00           | 0.00           | 0.00         | 0.00         | 0.00%           | 0.00       | 0.00      | 0.00% |
| Object: 4305 - FEES FOR SERVICE               |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4305</a>              | FEES FOR SERVICE        | 24,028.43  | 21,220.31  | 57,045.56      | 64,890.00      | 65,740.00    | 850.00       | 1.31%           | 66,620.00  | 880.00    | 1.34% |
| Budget Detail                                 |                         |            |            |                |                |              |              |                 |            |           |       |
| Budget Code                                   | Description             |            | Units      | Price          | Amount         |              |              |                 |            |           |       |
| 2027                                          | BA \$36,000 Flock       |            | 1.00       | 36,000.00      | 36,000.00      |              |              |                 |            |           |       |
| 2027                                          | Original Budget         |            | 1.00       | 29,740.00      | 29,740.00      |              |              |                 |            |           |       |
| 2028 FALL 2026                                | BA \$36,000 Flock       |            | 1.00       | 36,000.00      | 36,000.00      |              |              |                 |            |           |       |
| 2028 FALL 2026                                | Original Budget         |            | 1.00       | 30,620.00      | 30,620.00      |              |              |                 |            |           |       |
| <a href="#">100-21-0537-4305</a>              | FEES FOR SERVICE        | 1,707.88   | 1,279.34   | 1,141.00       | 0.00           | 0.00         | 0.00         | 0.00%           | 0.00       | 0.00      | 0.00% |
| Total Object: 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% |
| Object: 4309 - CREDIT CARD FEES               |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4309</a>              | 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% |
| Total Object: 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% |
| Object: 4310 - COMMUNICATION                  |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4310</a>              | 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% |
| Total Object: 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% |
| Object: 4311 - POSTAGE                        |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4311</a>              | POSTAGE                 | 247.97     | 327.64     | 18.30          | 440.00         | 450.00       | 10.00        | 2.27%           | 470.00     | 20.00     | 4.44% |
| Total Object: 4311 - POSTAGE:                 |                         | 247.97     | 327.64     | 18.30          | 440.00         | 450.00       | 10.00        | 2.27%           | 470.00     | 20.00     | 4.44% |
| Object: 4321 - DATA PROCESSING                |                         |            |            |                |                |              |              |                 |            |           |       |
| <a href="#">100-21-0500-4321</a>              | 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% |
| Total Object: 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% |

## Budget Comparison Report

| Account Number                                   |                                                         | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|--------------------------------------------------|---------------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
|                                                  |                                                         |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Object: 4340 - PRINTING                          |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4340</a>                 | 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%  |
|                                                  | Total Object: 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%  |
| Object: 4341 - ADVER/PUBLISH                     |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4341</a>                 | ADVER/PUBLISH                                           | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
|                                                  | Total Object: 4341 - ADVER/PUBLISH:                     | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
| Object: 4350 - INSURANCE CHARGE                  |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4350</a>                 | 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%  |
|                                                  | Total Object: 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%  |
| Object: 4370 - MAINT-REPAIR/EQ                   |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4370</a>                 | 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%  |
|                                                  | Total Object: 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%  |
| Object: 4372 - MAINT-REPAIR/BLD                  |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4372</a>                 | 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%  |
|                                                  | Total Object: 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%  |
| Object: 4375 - CHARGE-FLEET MNT                  |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4375</a>                 | 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%  |
|                                                  | Total Object: 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%  |
| Object: 4380 - RENTAL/LEASE                      |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4380</a>                 | 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%  |
|                                                  | Total Object: 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%  |
| Object: 4401 - DUES & SUBS                       |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4401</a>                 | DUES & SUBS                                             | 3,394.61               | 4,131.48               | 1,357.09                            | 4,250.00      | 4,370.00               | 120.00                              | 2.82%   | 4,500.00               | 130.00                                    | 2.97%  |
| <a href="#">100-21-0537-4401</a>                 | DUES & SUBS                                             | 300.00                 | 100.00                 | 100.00                              | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
|                                                  | Total Object: 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%  |
| Object: 4403 - TRAVEL/TRAIN/CON                  |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4403</a>                 | TRAVEL/TRAIN/CON                                        | 148,967.39             | 143,802.75             | 38,528.55                           | 186,040.00    | 69,100.00              | -116,940.00                         | -62.86% | 81,800.00              | 12,700.00                                 | 18.38% |
| <a href="#">100-21-0537-4403</a>                 | TRAVEL/TRAIN/CON                                        | 450.00                 | 841.82                 | 7,450.00                            | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
|                                                  | Total Object: 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% |
| Object: 4404 - HERO CENTER CONTRIB. FOR TRAINING |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4404</a>                 | HERO CENTER CONTRIB. FOR T                              | 0.00                   | 0.00                   | 0.00                                | 0.00          | 99,000.00              | 99,000.00                           | 0.00%   | 113,000.00             | 14,000.00                                 | 14.14% |
|                                                  | Total Object: 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% |
| Object: 4405 - CLEAN/WASTE REMV                  |                                                         |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-21-0500-4405</a>                 | 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%  |
|                                                  | Total Object: 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%  |

Budget Comparison Report

|                                              |                                       |            |           |            | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |                                     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |                                                 |
|----------------------------------------------|---------------------------------------|------------|-----------|------------|------------------------|-------------------------------------|-------------------------------------|------------------------|-------------------------------------------|-------------------------------------------------|
|                                              |                                       |            |           |            | Parent Budget          |                                     | %                                   |                        |                                           | %                                               |
|                                              |                                       |            |           |            | 2026<br>2026           | 2027<br>2027                        | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |                                                 |
| Account Number                               |                                       |            |           |            | 2024<br>Total Activity | 2025<br>Total Activity              | 2026<br>YTD Activity<br>Through May |                        |                                           |                                                 |
| Object: 4434 - SPECIAL EVENTS                |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| <a href="#">100-21-0500-4434</a>             | 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%                                    |
| Budget Detail                                |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| Budget Code                                  | Description                           | Units      | Price     | Amount     |                        |                                     |                                     |                        |                                           |                                                 |
| 2027                                         | BA YSB Increase                       | 1.00       | 5,000.00  | 5,000.00   |                        |                                     |                                     |                        |                                           |                                                 |
| 2027                                         | Original Budget                       | 1.00       | 18,640.00 | 18,640.00  |                        |                                     |                                     |                        |                                           |                                                 |
| 2028 FALL 2026                               | BA YSB Increase                       | 1.00       | 5,000.00  | 5,000.00   |                        |                                     |                                     |                        |                                           |                                                 |
| 2028 FALL 2026                               | Original Budget                       | 1.00       | 19,350.00 | 19,350.00  |                        |                                     |                                     |                        |                                           |                                                 |
| Total Object: 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%             |
| Object: 4449 - OTHER CONTRACT                |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| <a href="#">100-21-0500-4449</a>             | 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 Object: 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              |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| Object: 4530 - MACH & EQUIPMENT              |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| <a href="#">100-21-0500-4530</a>             | 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%                                 |
| Budget Detail                                |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| Budget Code                                  | Description                           | Units      | Price     | Amount     |                        |                                     |                                     |                        |                                           |                                                 |
| 2027                                         | BA for 2 additional speed trailers    | 2.00       | 11,000.00 | 22,000.00  |                        |                                     |                                     |                        |                                           |                                                 |
| 2027                                         | Move one speed trailer to 2028 budget | 0.00       | 0.00      | -11,000.00 |                        |                                     |                                     |                        |                                           |                                                 |
| 2027                                         | Remove BA for 1 Speed Trailer         | 0.00       | 0.00      | -11,000.00 |                        |                                     |                                     |                        |                                           |                                                 |
| 2028 FALL 2026                               | One Speed Trailer                     | 0.00       | 0.00      | 11,000.00  |                        |                                     |                                     |                        |                                           |                                                 |
| Total Object: 4530 - MACH & EQUIPMENT:       |                                       |            |           |            | 0.00                   | 25,750.74                           | 0.00                                | 0.00                   | 0.00                                      | 0.00% 11,000.00 11,000.00 0.00%                 |
| Object: 4540 - OTHER CAP OUTLAY              |                                       |            |           |            |                        |                                     |                                     |                        |                                           |                                                 |
| <a href="#">100-21-0500-4540</a>             | 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 Object: 4540 - OTHER CAP OUTLAY:       |                                       |            |           |            | 129,139.20             | 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% 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% |

## Budget Comparison Report

| Account Number                        |                                           | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %     |
|---------------------------------------|-------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|-------|
|                                       |                                           |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |       |
| Department: 23 - ANIMAL CONTROL       |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| Category: 4100 - PERSONAL SERVICES    |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| Object: 4120 - SAL-P.T./TEMP          |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4120</a>      | 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% |
|                                       | Total Object: 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% |
| Object: 4141 - PERA                   |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4141</a>      | 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% |
|                                       | Total Object: 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% |
| Object: 4142 - FICA                   |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4142</a>      | 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% |
|                                       | Total Object: 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% |
| Object: 4148 - WORKERS COMP           |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4148</a>      | WORKERS COMP                              | 120.00                 | 120.00                 | 50.00                               | 120.00        | 100.00                 | -20.00                              | -16.67%  | 100.00                 | 0.00                                      | 0.00% |
|                                       | Total Object: 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          |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| Object: 4200 - OFFICE SUPPLIES        |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4200</a>      | OFFICE SUPPLIES                           | 0.00                   | 0.00                   | 0.00                                | 210.00        | 220.00                 | 10.00                               | 4.76%    | 220.00                 | 0.00                                      | 0.00% |
|                                       | Total Object: 4200 - OFFICE SUPPLIES:     | 0.00                   | 0.00                   | 0.00                                | 210.00        | 220.00                 | 10.00                               | 4.76%    | 220.00                 | 0.00                                      | 0.00% |
| Object: 4210 - OP SUPPLY-OTHER        |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4210</a>      | 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% |
|                                       | Total Object: 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% |
| Object: 4211 - MOTOR FUELS            |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4211</a>      | MOTOR FUELS                               | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00% |
|                                       | Total Object: 4211 - MOTOR FUELS:         | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00% |
| Object: 4217 - CLOTHING/UNIFORM       |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4217</a>      | 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 Object: 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 |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| Object: 4300 - PROF SERVICES          |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |       |
| <a href="#">100-23-0450-4300</a>      | PROF SERVICES                             | 0.00                   | 0.00                   | 0.00                                | 340.00        | 0.00                   | -340.00                             | -100.00% | 0.00                   | 0.00                                      | 0.00% |
|                                       | Total Object: 4300 - PROF SERVICES:       | 0.00                   | 0.00                   | 0.00                                | 340.00        | 0.00                   | -340.00                             | -100.00% | 0.00                   | 0.00                                      | 0.00% |



Budget Comparison Report

|                                                     |                  |                  | Comparison 1     |                 | Comparison 1     |                  | Comparison 2   |                 | Comparison 2     |                       |
|-----------------------------------------------------|------------------|------------------|------------------|-----------------|------------------|------------------|----------------|-----------------|------------------|-----------------------|
|                                                     |                  |                  | Parent Budget    | Budget          | to Parent Budget | %                | Budget         | to Comparison 1 | Budget           | %                     |
| Account Number                                      | 2024             | 2025             | 2026             | 2026            | 2027             | Increase /       | 2028           | Increase /      |                  |                       |
|                                                     | Total Activity   | Total Activity   | YTD Activity     | 2026            | 2027             | (Decrease)       | 2028 FALL 2026 | (Decrease)      |                  |                       |
|                                                     |                  |                  | Through May      |                 |                  |                  |                |                 |                  |                       |
| <b>Object: 4305 - FEES FOR SERVICE</b>              |                  |                  |                  |                 |                  |                  |                |                 |                  |                       |
| <a href="#">100-23-0450-4305</a>                    | 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%          |
| <b>Total Object: 4305 - FEES FOR SERVICE:</b>       |                  | <b>7,217.00</b>  | <b>7,509.00</b>  | <b>3,100.00</b> | <b>7,950.00</b>  | <b>8,500.00</b>  | <b>550.00</b>  | <b>6.92%</b>    | <b>8,790.00</b>  | <b>290.00 3.41%</b>   |
| <b>Object: 4340 - PRINTING</b>                      |                  |                  |                  |                 |                  |                  |                |                 |                  |                       |
| <a href="#">100-23-0450-4340</a>                    | PRINTING         | 0.00             | 0.00             | 0.00            | 220.00           | 230.00           | 10.00          | 4.55%           | 230.00           | 0.00 0.00%            |
| <b>Total Object: 4340 - PRINTING:</b>               |                  | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     | <b>220.00</b>    | <b>230.00</b>    | <b>10.00</b>   | <b>4.55%</b>    | <b>230.00</b>    | <b>0.00 0.00%</b>     |
| <b>Object: 4375 - CHARGE-FLEET MNT</b>              |                  |                  |                  |                 |                  |                  |                |                 |                  |                       |
| <a href="#">100-23-0450-4375</a>                    | CHARGE-FLEET MNT | 0.00             | 0.00             | 0.00            | 0.00             | 0.00             | 0.00           | 0.00%           | 0.00             | 0.00 0.00%            |
| <b>Total Object: 4375 - CHARGE-FLEET MNT:</b>       |                  | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>    | <b>0.00%</b>    | <b>0.00</b>      | <b>0.00 0.00%</b>     |
| <b>Total Category: 4300 - CONTRACTUAL SERVICES:</b> |                  | <b>7,217.00</b>  | <b>7,509.00</b>  | <b>3,100.00</b> | <b>8,510.00</b>  | <b>8,730.00</b>  | <b>220.00</b>  | <b>2.59%</b>    | <b>9,020.00</b>  | <b>290.00 3.32%</b>   |
| <b>Total Department: 23 - ANIMAL CONTROL:</b>       |                  | <b>25,575.95</b> | <b>26,823.60</b> | <b>4,906.71</b> | <b>33,050.00</b> | <b>33,900.00</b> | <b>850.00</b>  | <b>2.57%</b>    | <b>34,930.00</b> | <b>1,030.00 3.04%</b> |

Budget Comparison Report

|                                        |                  |            |              |              | Comparison 1   | Comparison 1   |              | Comparison 2 | Comparison 2    |            |       |
|----------------------------------------|------------------|------------|--------------|--------------|----------------|----------------|--------------|--------------|-----------------|------------|-------|
|                                        |                  |            |              |              | Budget         | to Parent      | %            | Budget       | to Comparison 1 |            |       |
|                                        |                  |            |              |              | Budget         | Budget         |              |              | Budget          |            |       |
|                                        |                  |            |              |              | 2026           | 2027           | Increase /   |              | 2028            | Increase / | %     |
|                                        |                  |            |              |              | 2026           | 2027           | (Decrease)   |              | 2028 FALL 2026  | (Decrease) |       |
| Account Number                         |                  |            |              |              | 2024           | 2025           | 2026         |              |                 |            |       |
|                                        |                  |            |              |              | Total Activity | Total Activity | YTD Activity |              |                 |            |       |
|                                        |                  |            |              |              |                |                | Through May  |              |                 |            |       |
| Department: 26 - FIRE PROTECTION       |                  |            |              |              |                |                |              |              |                 |            |       |
| Category: 4100 - PERSONAL SERVICES     |                  |            |              |              |                |                |              |              |                 |            |       |
| Object: 4100 - SALARY-FULL TIME        |                  |            |              |              |                |                |              |              |                 |            |       |
| <a href="#">100-26-0800-4100</a>       | 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% |
| Budget Detail                          |                  |            |              |              |                |                |              |              |                 |            |       |
| Budget Code                            | Description      | Units      | Price        | Amount       |                |                |              |              |                 |            |       |
| 2027                                   | Original         | 0.00       | 0.00         | 1,293,600.00 |                |                |              |              |                 |            |       |
| 2027                                   | SAFER Grant      | 0.00       | 0.00         | 690,100.00   |                |                |              |              |                 |            |       |
| 2028 FALL 2026                         | Original         | 0.00       | 0.00         | 1,351,300.00 |                |                |              |              |                 |            |       |
| 2028 FALL 2026                         | SAFER Grant      | 0.00       | 0.00         | 762,300.00   |                |                |              |              |                 |            |       |
| Total Object: 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% |
| Object: 4110 - OVERTIME F. T.          |                  |            |              |              |                |                |              |              |                 |            |       |
| <a href="#">100-26-0800-4110</a>       | 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% |
| Budget Detail                          |                  |            |              |              |                |                |              |              |                 |            |       |
| Budget Code                            | Description      | Units      | Price        | Amount       |                |                |              |              |                 |            |       |
| 2027                                   | BA's-OT          | 0.00       | 0.00         | 10,000.00    |                |                |              |              |                 |            |       |
| 2027                                   | Original         | 0.00       | 0.00         | 36,100.00    |                |                |              |              |                 |            |       |
| 2027                                   | Remove BA's OT   | 0.00       | 0.00         | -10,000.00   |                |                |              |              |                 |            |       |
| Total Object: 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% |
| Object: 4120 - SAL-P.T./TEMP           |                  |            |              |              |                |                |              |              |                 |            |       |
| <a href="#">100-26-0800-4120</a>       | SAL-P.T./TEMP    | 56,181.04  | 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% |
| <a href="#">100-26-0845-4120</a>       | SAL-P.T./TEMP    | 330.25     | 0.00         | 0.00         | 0.00           | 0.00           | 0.00         | 0.00%        | 0.00            | 0.00       | 0.00% |
| <a href="#">100-26-0888-4120</a>       | SAL-P.T./TEMP    | 7,911.12   | 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:    |                  | 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% |
| Object: 4121 - O.T. - P.T./TEMP        |                  |            |              |              |                |                |              |              |                 |            |       |
| <a href="#">100-26-0800-4121</a>       | O.T. - P.T./TEMP | 7,956.57   | 5,075.57     | 1,755.43     | 0.00           | 0.00           | 0.00         | 0.00%        | 0.00            | 0.00       | 0.00% |
| <a href="#">100-26-0888-4121</a>       | O.T. - P.T./TEMP | 747.75     | 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: |                  | 8,704.32   | 5,075.57     | 1,755.43     | 0.00           | 0.00           | 0.00         | 0.00%        | 0.00            | 0.00       | 0.00% |

Budget Comparison Report

|                                     |               |                        |                        | Parent Budget                       | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %               |
|-------------------------------------|---------------|------------------------|------------------------|-------------------------------------|------------------------|-------------------------------------|--------------------------|------------------------|-------------------------------------------|-----------------|
| Account Number                      |               | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026           | 2027<br>2027                        | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |                 |
| Object: 4138 - MN PAID LEAVE        |               |                        |                        |                                     |                        |                                     |                          |                        |                                           |                 |
| <a href="#">100-26-0800-4138</a>    | 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%    |
| Budget Detail                       |               |                        |                        |                                     |                        |                                     |                          |                        |                                           |                 |
| Budget Code                         | Description   |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |                 |
| 2027                                | Original      |                        | 0.00                   | 0.00                                | 6,000.00               |                                     |                          |                        |                                           |                 |
| 2027                                | SAFER Grant   |                        | 0.00                   | 0.00                                | 3,500.00               |                                     |                          |                        |                                           |                 |
| 2028 FALL 2026                      | Original      |                        | 0.00                   | 0.00                                | 6,200.00               |                                     |                          |                        |                                           |                 |
| 2028 FALL 2026                      | SAFER Grant   |                        | 0.00                   | 0.00                                | 4,200.00               |                                     |                          |                        |                                           |                 |
| Total Object: 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%    |
| Object: 4141 - PERA                 |               |                        |                        |                                     |                        |                                     |                          |                        |                                           |                 |
| <a href="#">100-26-0800-4141</a>    | PERA          | 105,058.09             | 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% |
| Budget Detail                       |               |                        |                        |                                     |                        |                                     |                          |                        |                                           |                 |
| Budget Code                         | Description   |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |                 |
| 2027                                | Original      |                        | 0.00                   | 0.00                                | 236,300.00             |                                     |                          |                        |                                           |                 |
| 2027                                | SAFER Grant   |                        | 0.00                   | 0.00                                | 118,300.00             |                                     |                          |                        |                                           |                 |
| 2028 FALL 2026                      | Original      |                        | 0.00                   | 0.00                                | 247,900.00             |                                     |                          |                        |                                           |                 |
| 2028 FALL 2026                      | SAFER Grant   |                        | 0.00                   | 0.00                                | 132,300.00             |                                     |                          |                        |                                           |                 |
| <a href="#">100-26-0845-4141</a>    | PERA          | 24.77                  | 0.00                   | 0.00                                | 0.00                   | 0.00                                | 0.00                     | 0.00%                  | 0.00                                      | 0.00 0.00%      |
| <a href="#">100-26-0888-4141</a>    | PERA          | 645.29                 | 0.00                   | 0.00                                | 0.00                   | 0.00                                | 0.00                     | 0.00%                  | 0.00                                      | 0.00 0.00%      |
| Total Object: 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% |
| Object: 4142 - FICA                 |               |                        |                        |                                     |                        |                                     |                          |                        |                                           |                 |
| <a href="#">100-26-0800-4142</a>    | FICA          | 21,821.02              | 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%  |
| Budget Detail                       |               |                        |                        |                                     |                        |                                     |                          |                        |                                           |                 |
| Budget Code                         | Description   |                        | Units                  | Price                               | Amount                 |                                     |                          |                        |                                           |                 |
| 2027                                | Original      |                        | 0.00                   | 0.00                                | 24,000.00              |                                     |                          |                        |                                           |                 |
| 2027                                | SAFER Grant   |                        | 0.00                   | 0.00                                | 9,800.00               |                                     |                          |                        |                                           |                 |
| 2028 FALL 2026                      | Original      |                        | 0.00                   | 0.00                                | 25,000.00              |                                     |                          |                        |                                           |                 |
| 2028 FALL 2026                      | SAFER Grant   |                        | 0.00                   | 0.00                                | 10,500.00              |                                     |                          |                        |                                           |                 |
| <a href="#">100-26-0845-4142</a>    | FICA          | 25.27                  | 0.00                   | 0.00                                | 0.00                   | 0.00                                | 0.00                     | 0.00%                  | 0.00                                      | 0.00 0.00%      |
| <a href="#">100-26-0888-4142</a>    | FICA          | 662.55                 | 0.00                   | 0.00                                | 0.00                   | 0.00                                | 0.00                     | 0.00%                  | 0.00                                      | 0.00 0.00%      |
| Total Object: 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%  |

Budget Comparison Report

|                                           |                  |              |              |            | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                                   | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %                        |        |
|-------------------------------------------|------------------|--------------|--------------|------------|------------------------|-------------------------------------|-------------------------------------|------------------------|-------------------------------------------|--------------------------|--------|
|                                           |                  |              |              |            | Parent Budget          |                                     |                                     |                        |                                           |                          |        |
|                                           |                  |              |              |            | 2026<br>2026           | 2027<br>2027                        | Increase /<br>(Decrease)            |                        | 2028<br>2028 FALL 2026                    | Increase /<br>(Decrease) |        |
| Account Number                            |                  |              |              |            | 2024<br>Total Activity | 2025<br>Total Activity              | 2026<br>YTD Activity<br>Through May |                        |                                           |                          |        |
| Object: 4144 - HEALTH INSURANCE           |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| <a href="#">100-26-0800-4144</a>          | 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% |
| Budget Detail                             |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| Budget Code                               |                  | Description  | Units        | Price      | Amount                 |                                     |                                     |                        |                                           |                          |        |
| 2027                                      |                  | Original     | 0.00         | 0.00       | 160,100.00             |                                     |                                     |                        |                                           |                          |        |
| 2027                                      |                  | SAFER Grant  | 0.00         | 0.00       | 110,600.00             |                                     |                                     |                        |                                           |                          |        |
| 2028 FALL 2026                            |                  | Original     | 0.00         | 0.00       | 177,300.00             |                                     |                                     |                        |                                           |                          |        |
| 2028 FALL 2026                            |                  | SAFER Grant  | 0.00         | 0.00       | 121,800.00             |                                     |                                     |                        |                                           |                          |        |
| Total Object: 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% |
| Object: 4147 - UNEMPLOYMENT               |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| <a href="#">100-26-0800-4147</a>          | UNEMPLOYMENT     | 1,328.80     | 0.00         | 0.00       | 0.00                   | 0.00                                | 0.00                                | 0.00%                  | 0.00                                      | 0.00                     | 0.00%  |
| Total Object: 4147 - UNEMPLOYMENT:        |                  | 1,328.80     | 0.00         | 0.00       | 0.00                   | 0.00                                | 0.00                                | 0.00%                  | 0.00                                      | 0.00                     | 0.00%  |
| Object: 4148 - WORKERS COMP               |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| <a href="#">100-26-0800-4148</a>          | 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% |
| Budget Detail                             |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| Budget Code                               |                  | Description  | Units        | Price      | Amount                 |                                     |                                     |                        |                                           |                          |        |
| 2027                                      |                  | Original     | 0.00         | 0.00       | 73,500.00              |                                     |                                     |                        |                                           |                          |        |
| 2027                                      |                  | SAFER Grant  | 0.00         | 0.00       | 36,400.00              |                                     |                                     |                        |                                           |                          |        |
| 2028 FALL 2026                            |                  | Original     | 0.00         | 0.00       | 89,700.00              |                                     |                                     |                        |                                           |                          |        |
| 2028 FALL 2026                            |                  | SAFER Grant  | 0.00         | 0.00       | 44,800.00              |                                     |                                     |                        |                                           |                          |        |
| Total Object: 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              |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| Object: 4200 - OFFICE SUPPLIES            |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| <a href="#">100-26-0800-4200</a>          | OFFICE SUPPLIES  | 795.76       | 400.98       | 537.29     | 850.00                 | 870.00                              | 20.00                               | 2.35%                  | 900.00                                    | 30.00                    | 3.45%  |
| Total Object: 4200 - OFFICE SUPPLIES:     |                  | 795.76       | 400.98       | 537.29     | 850.00                 | 870.00                              | 20.00                               | 2.35%                  | 900.00                                    | 30.00                    | 3.45%  |
| Object: 4210 - OP SUPPLY-OTHER            |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| <a href="#">100-26-0800-4210</a>          | OP SUPPLY-OTHER  | 8,148.83     | 8,849.43     | 2,106.84   | 10,980.00              | 11,300.00                           | 320.00                              | 2.91%                  | 11,640.00                                 | 340.00                   | 3.01%  |
| <a href="#">100-26-0845-4210</a>          | OP SUPPLY-OTHER  | 14,871.09    | 740.85       | 0.00       | 0.00                   | 0.00                                | 0.00                                | 0.00%                  | 0.00                                      | 0.00                     | 0.00%  |
| Total Object: 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%  |
| Object: 4211 - MOTOR FUELS                |                  |              |              |            |                        |                                     |                                     |                        |                                           |                          |        |
| <a href="#">100-26-0800-4211</a>          | 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%  |
| Total Object: 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%  |

## Budget Comparison Report

| Account Number                                 |                                     | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|------------------------------------------------|-------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|---------|
|                                                |                                     |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Object: 4217 - CLOTHING/UNIFORM                |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4217</a>               | 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% |
| Budget Detail                                  |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| Budget Code                                    | Description                         |                        | Units                  | Price                               | Amount        |                        |                                     |         |                        |                                           |         |
| 2027                                           | BA \$30,000 if SAFER Grant for 7 FF |                        | 1.00                   | 30,000.00                           | 30,000.00     |                        |                                     |         |                        |                                           |         |
| 2027                                           | Original Budget                     |                        | 1.00                   | 63,250.00                           | 63,250.00     |                        |                                     |         |                        |                                           |         |
| Total Object: 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% |
| Object: 4270 - OP SUP-VEH/EQ-NON- STOCK        |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4270</a>               | OP SUP-VEH/EQ                       | 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%   |
| Total Object: 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%   |
| Object: 4272 - OP SUP-BUILDINGS                |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4272</a>               | 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%   |
| Total Object: 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%   |
| Object: 4280 - CAPITAL OUTLAY <\$5,000         |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4280</a>               | CAPITAL OUTLAY <\$5,000             | 3,673.00               | 36,128.29              | 11,508.28                           | 11,190.00     | 41,520.00              | 30,330.00                           | 271.05% | 41,860.00              | 340.00                                    | 0.82%   |
| Budget Detail                                  |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| Budget Code                                    | Description                         |                        | Units                  | Price                               | Amount        |                        |                                     |         |                        |                                           |         |
| 2027                                           | Moved \$30,000 from 4370            |                        | 1.00                   | 30,000.00                           | 30,000.00     |                        |                                     |         |                        |                                           |         |
| 2027                                           | Original Budget                     |                        | 1.00                   | 11,520.00                           | 11,520.00     |                        |                                     |         |                        |                                           |         |
| 2028 FALL 2026                                 | Moved \$30,000 from 4370            |                        | 1.00                   | 30,000.00                           | 30,000.00     |                        |                                     |         |                        |                                           |         |
| 2028 FALL 2026                                 | Original Budget                     |                        | 1.00                   | 11,860.00                           | 11,860.00     |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0845-4280</a>               | CAPITAL OUTLAY <\$5,000             | 17,626.14              | 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:  |                                     | 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          |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| Object: 4300 - PROF SERVICES                   |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4300</a>               | 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%  |
| Total Object: 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%  |
| Object: 4301 - ENGINEERING SVS                 |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4301</a>               | ENGINEERING SVS                     | 0.00                   | 7,615.00               | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%   |
| Total Object: 4301 - ENGINEERING SVS:          |                                     | 0.00                   | 7,615.00               | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%   |
| Object: 4305 - FEES FOR SERVICE                |                                     |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| <a href="#">100-26-0800-4305</a>               | 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%   |
| Total Object: 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%   |

Budget Comparison Report

|                                        |                               |                        |                                     |               | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |            | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |        |
|----------------------------------------|-------------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------|------------------------|-------------------------------------------|--------|
|                                        |                               |                        |                                     |               | 2026                   | 2027                                | %          | 2028                   | Increase /                                | %      |
|                                        |                               |                        |                                     |               | 2026                   | 2027                                |            | 2028 FALL 2026         | (Decrease)                                |        |
| Account Number                         | 2024<br>Total Activity        | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | 2026                   | 2027                                |            | 2028                   | Increase /                                | %      |
|                                        |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Object: 4310 - COMMUNICATION           |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4310</a>       | COMMUNICATION                 | 18,347.06              | 24,470.21                           | 7,737.05      | 31,350.00              | 30,000.00                           | -1,350.00  | -4.31%                 | 33,230.00                                 | 10.77% |
| Budget Detail                          |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Budget Code                            | Description                   | Units                  | Price                               | Amount        |                        |                                     |            |                        |                                           |        |
| 2027                                   | Original                      | 0.00                   | 0.00                                | 32,270.00     |                        |                                     |            |                        |                                           |        |
| 2027                                   | Reduce to prior year expenses | 0.00                   | 0.00                                | -2,270.00     |                        |                                     |            |                        |                                           |        |
| Total Object: 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                                 | 10.77% |
| Object: 4311 - POSTAGE                 |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4311</a>       | POSTAGE                       | 35.47                  | 0.00                                | 151.61        | 110.00                 | 100.00                              | -10.00     | -9.09%                 | 100.00                                    | 0.00%  |
| Total Object: 4311 - POSTAGE:          |                               | 35.47                  | 0.00                                | 151.61        | 110.00                 | 100.00                              | -10.00     | -9.09%                 | 100.00                                    | 0.00%  |
| Object: 4321 - DATA PROCESSING         |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4321</a>       | 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                                | 4.98%  |
| Total Object: 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                                | 4.98%  |
| Object: 4340 - PRINTING                |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4340</a>       | PRINTING                      | 105.00                 | 0.00                                | 30.50         | 210.00                 | 220.00                              | 10.00      | 4.76%                  | 220.00                                    | 0.00%  |
| Total Object: 4340 - PRINTING:         |                               | 105.00                 | 0.00                                | 30.50         | 210.00                 | 220.00                              | 10.00      | 4.76%                  | 220.00                                    | 0.00%  |
| Object: 4350 - INSURANCE CHARGE        |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4350</a>       | 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                                 | 5.08%  |
| Total Object: 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                                 | 5.08%  |
| Object: 4360 - UTILITIES               |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4360</a>       | UTILITIES                     | 60,855.67              | 57,821.04                           | 24,505.31     | 87,130.00              | 89,680.00                           | 2,550.00   | 2.93%                  | 92,360.00                                 | 2.99%  |
| Total Object: 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                                 | 2.99%  |
| Object: 4370 - MAINT-REPAIR/EQ         |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4370</a>       | 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                                 | 5.02%  |
| Budget Detail                          |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Budget Code                            | Description                   | Units                  | Price                               | Amount        |                        |                                     |            |                        |                                           |        |
| 2027                                   | Moved \$30,000 to 4280        | 1.00                   | -30,000.00                          | -30,000.00    |                        |                                     |            |                        |                                           |        |
| 2027                                   | Original Budget               | 1.00                   | 74,240.00                           | 74,240.00     |                        |                                     |            |                        |                                           |        |
| 2028 FALL 2026                         | Moved \$30,000 to 4280        | 1.00                   | -30,000.00                          | -30,000.00    |                        |                                     |            |                        |                                           |        |
| 2028 FALL 2026                         | Original Budget               | 1.00                   | 76,460.00                           | 76,460.00     |                        |                                     |            |                        |                                           |        |
| Total Object: 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                                 | 5.02%  |
| Object: 4372 - MAINT-REPAIR/BLD        |                               |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| <a href="#">100-26-0800-4372</a>       | 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                                 | 2.97%  |
| Total Object: 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                                 | 2.97%  |

## Budget Comparison Report

| Account Number                                            |                           | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %     |
|-----------------------------------------------------------|---------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|-------|
|                                                           |                           |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |       |
|                                                           |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION      |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4373</a>                          | BUILDING MAINTENANCE LABC | 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% |
| Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA... |                           | 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% |
| Object: 4375 - CHARGE-FLEET MNT                           |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4375</a>                          | 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% |
| Total Object: 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% |
| Object: 4380 - RENTAL/LEASE                               |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4380</a>                          | 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% |
| Total Object: 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% |
| Object: 4401 - DUES & SUBS                                |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4401</a>                          | 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% |
| Total Object: 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% |
| Object: 4403 - TRAVEL/TRAIN/CON                           |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4403</a>                          | 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% |
| Total Object: 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% |
| Object: 4405 - CLEAN/WASTE REMV                           |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4405</a>                          | 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% |
| Total Object: 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% |
| Object: 4434 - SPECIAL EVENTS                             |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4434</a>                          | 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% |
| Total Object: 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% |
| Object: 4449 - OTHER CONTRACT                             |                           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-26-0800-4449</a>                          | OTHER CONTRACT            | 24.77                  | 143.00                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| Total Object: 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% |
| Total Fund: 100 - GENERAL FUND:                           |                           | 12,285,088.71          | 14,003,997.97          | 6,134,021.25                        | 15,070,750.00 | 16,484,320.00          | 1,413,570.00                        | 9.38%                  | 17,679,100.00            | 1,194,780.00                              | 7.25% |
| Report Total:                                             |                           | 12,285,088.71          | 14,003,997.97          | 6,134,021.25                        | 15,070,750.00 | 16,484,320.00          | 1,413,570.00                        | 9.38%                  | 17,679,100.00            | 1,194,780.00                              | 7.25% |

Group Summary

|                                                |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %         |
|------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|-----------|
| Objec...                                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |           |
| Fund: 100 - GENERAL FUND                       |                        |                        |                                     |               |                        |                                     |         |                        |                                           |           |
| 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%     |
| 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%    |



# Budget Comparison Report

| Objec...                                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %      |
|-------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|--------|
|                                           |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |        |
| 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%  |
| 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% |

Budget Comparison Report

|                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|-------|------------------------|-------------------------------------------|--------|
|                                              |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |       | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Objec...                                     |                        |                        |                                     |               |                        |                                     |       |                        |                                           |        |
| 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%  |

Budget Comparison Report

| Objec...                                     |                        |                        |                                     | Comparison 1  | Comparison 1 |                          |          | Comparison 2           | Comparison 2             |       |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|--------------|--------------------------|----------|------------------------|--------------------------|-------|
|                                              |                        |                        |                                     | Parent Budget | Budget       | to Parent Budget         | %        | Budget                 | to Comparison 1 Budget   | %     |
|                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027 | Increase /<br>(Decrease) |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |       |
| 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<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %       |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|---------|
|                                              |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(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

|                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %      | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %     |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|--------|------------------------|-------------------------------------------|-------|
|                                              |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |        | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |       |
| Objec...                                     |                        |                        |                                     |               |                        |                                     |        |                        |                                           |       |
| 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% |
| Total Fund: 100 - GENERAL FUND:              | 12,285,088.71          | 14,003,997.97          | 6,134,021.25                        | 15,070,750.00 | 16,484,320.00          | 1,413,570.00                        | 9.38%  | 17,679,100.00          | 1,194,780.00                              | 7.25% |
| Report Total:                                | 12,285,088.71          | 14,003,997.97          | 6,134,021.25                        | 15,070,750.00 | 16,484,320.00          | 1,413,570.00                        | 9.38%  | 17,679,100.00          | 1,194,780.00                              | 7.25% |

Budget Comparison Report

Fund Summary

|                    |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %     |
|--------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|-------|------------------------|-------------------------------------------|-------|
|                    |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |       | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |       |
| Fund               | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |       |                        |                                           |       |
| 100 - GENERAL FUND | 12,285,088.71          | 14,003,997.97          | 6,134,021.25                        | 15,070,750.00 | 16,484,320.00          | 1,413,570.00                        | 9.38% | 17,679,100.00          | 1,194,780.00                              | 7.25% |
| Report Total:      | 12,285,088.71          | 14,003,997.97          | 6,134,021.25                        | 15,070,750.00 | 16,484,320.00          | 1,413,570.00                        | 9.38% | 17,679,100.00          | 1,194,780.00                              | 7.25% |

# Budget Comparison Report

## Account Detail

| Account Number                               |                         | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %     |
|----------------------------------------------|-------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|-------|
|                                              |                         |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |       |
| Fund: 240 - FORFEITURE & SEIZURE             |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Revenue                                      |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Category: 3310 - INTERGOVERNMENTAL           |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">240-21-0554-3349</a>             | COUNTY AID              | 23,355.48              | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| Total Category: 3310 - INTERGOVERNMENTAL:    |                         | 23,355.48              | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| Category: 3400 - CHARGES FOR SERVICES        |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">240-21-0552-3540</a>             | DUI FORFEITURE REVENUE  | 719.00                 | 0.00                   | 23,773.75                           | 5,000.00      | 5,000.00               | 0.00                                | 0.00%                  | 5,000.00                 | 0.00                                      | 0.00% |
| <a href="#">240-21-0552-3541</a>             | DUI STIPULATION         | 0.00                   | 3,581.26               | 690.44                              | 0.00          | 5,000.00               | 5,000.00                            | 0.00%                  | 5,000.00                 | 0.00                                      | 0.00% |
| <a href="#">240-21-0554-3538</a>             | CRIMINAL FORFEITURE     | 2,267.50               | 5,110.00               | 0.00                                | 5,000.00      | 5,000.00               | 0.00                                | 0.00%                  | 5,000.00                 | 0.00                                      | 0.00% |
| <a href="#">240-21-0554-3541</a>             | CRIMINAL STIPULATION    | 0.00                   | 0.00                   | 0.00                                | 5,000.00      | 5,000.00               | 0.00                                | 0.00%                  | 5,000.00                 | 0.00                                      | 0.00% |
| Total Category: 3400 - CHARGES FOR SERVICES: |                         | 2,986.50               | 8,691.26               | 24,464.19                           | 15,000.00     | 20,000.00              | 5,000.00                            | 33.33%                 | 20,000.00                | 0.00                                      | 0.00% |
| Category: 3809 - INVESTMENT INTEREST         |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">240-21-9240-3810</a>             | INVEST INTEREST         | 420.17                 | 637.35                 | 185.89                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| Total Category: 3809 - INVESTMENT INTEREST:  |                         | 420.17                 | 637.35                 | 185.89                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| Total Revenue:                               |                         | 26,762.15              | 9,328.61               | 24,650.08                           | 15,000.00     | 20,000.00              | 5,000.00                            | 33.33%                 | 20,000.00                | 0.00                                      | 0.00% |
| Expense                                      |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Category: 4200 - COMMODITIES                 |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">240-21-0554-4210</a>             | OP SUPPLY-OTHER         | 16,352.72              | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| <a href="#">240-21-0554-4280</a>             | CAPITAL OUTLAY <\$5,000 | 7,002.76               | 0.00                   | 0.00                                | 1,020.00      | 1,050.00               | 30.00                               | 2.94%                  | 1,080.00                 | 30.00                                     | 2.86% |
| Total Category: 4200 - COMMODITIES:          |                         | 23,355.48              | 0.00                   | 0.00                                | 1,020.00      | 1,050.00               | 30.00                               | 2.94%                  | 1,080.00                 | 30.00                                     | 2.86% |
| Category: 4300 - CONTRACTUAL SERVICES        |                         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">240-21-0552-4302</a>             | LEGAL SERVICE           | 665.00                 | 2,700.00               | 350.00                              | 6,340.00      | 6,530.00               | 190.00                              | 3.00%                  | 6,720.00                 | 190.00                                    | 2.91% |
| <a href="#">240-21-0552-4305</a>             | FEES FOR SERVICE        | 0.00                   | 0.00                   | 0.00                                | 100.00        | 100.00                 | 0.00                                | 0.00%                  | 100.00                   | 0.00                                      | 0.00% |
| <a href="#">240-21-0552-4341</a>             | ADVER/PUBLISH           | 0.00                   | 0.00                   | 0.00                                | 670.00        | 680.00                 | 10.00                               | 1.49%                  | 710.00                   | 30.00                                     | 4.41% |
| <a href="#">240-21-0552-4391</a>             | COUNTY DEFENDENT        | 0.00                   | 0.00                   | 0.00                                | 2,130.00      | 2,200.00               | 70.00                               | 3.29%                  | 2,260.00                 | 60.00                                     | 2.73% |
| <a href="#">240-21-0552-4403</a>             | TRAVEL/TRAIN/CON        | 0.00                   | 0.00                   | 0.00                                | 550.00        | 570.00                 | 20.00                               | 3.64%                  | 580.00                   | 10.00                                     | 1.75% |
| <a href="#">240-21-0552-4449</a>             | OTHER CONTRACT          | 0.00                   | 52.00                  | 22,881.07                           | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| <a href="#">240-21-0554-4310</a>             | COMMUNICATION           | 0.00                   | 0.00                   | 0.00                                | 430.00        | 440.00                 | 10.00                               | 2.33%                  | 460.00                   | 20.00                                     | 4.55% |
| <a href="#">240-21-0554-4390</a>             | VICTIM/WITNESS          | 179.85                 | 508.40                 | 0.00                                | 3,160.00      | 3,250.00               | 90.00                               | 2.85%                  | 3,350.00                 | 100.00                                    | 3.08% |
| <a href="#">240-21-0554-4391</a>             | COUNTY DEFENDENT        | 359.70                 | 1,016.80               | 0.00                                | 2,340.00      | 2,410.00               | 70.00                               | 2.99%                  | 2,480.00                 | 70.00                                     | 2.90% |
| <a href="#">240-21-0554-4403</a>             | TRAVEL/TRAIN/CON        | 0.00                   | 0.00                   | 0.00                                | 540.00        | 550.00                 | 10.00                               | 1.85%                  | 570.00                   | 20.00                                     | 3.64% |

Budget Comparison Report

|                                              |                |                |              | Comparison 1 | Comparison 1 |           |          | Comparison 2   | Comparison 2    |          |
|----------------------------------------------|----------------|----------------|--------------|--------------|--------------|-----------|----------|----------------|-----------------|----------|
|                                              |                |                |              | Budget       | to Parent    |           |          | Budget         | to Comparison 1 |          |
|                                              |                |                |              | Budget       | Budget       | %         |          | Budget         | Budget          | %        |
|                                              |                |                |              | 2026         | Increase /   |           |          | 2028           | Increase /      |          |
|                                              |                |                |              | 2026         | (Decrease)   |           |          | 2028 FALL 2026 | (Decrease)      |          |
| Account Number                               | 2024           | 2025           | 2026         | 2026         | 2027         |           |          | 2028           |                 |          |
|                                              | Total Activity | Total Activity | YTD Activity | 2026         | 2027         |           |          | 2028           |                 |          |
|                                              |                |                | Through May  |              |              |           |          |                |                 |          |
| <a href="#">240-21-0554-4449</a>             |                |                |              |              |              |           |          |                |                 |          |
| OTHER CONTRACT                               | 156.00         | 26.00          | 0.00         | 3,500.00     | 1,620.00     | -1,880.00 | -53.71%  | 1,770.00       | 150.00          | 9.26%    |
| Total Category: 4300 - CONTRACTUAL SERVICES: | 1,360.55       | 4,303.20       | 23,231.07    | 19,760.00    | 18,350.00    | -1,410.00 | -7.14%   | 19,000.00      | 650.00          | 3.54%    |
| Category: 4500 - CAPITAL OUTLAY              |                |                |              |              |              |           |          |                |                 |          |
| <a href="#">240-21-0552-4540</a>             |                |                |              |              |              |           |          |                |                 |          |
| OTHER CAP OUTLAY                             | 0.00           | 0.00           | 0.00         | 2,000.00     | 0.00         | -2,000.00 | -100.00% | 0.00           | 0.00            | 0.00%    |
| Total Category: 4500 - CAPITAL OUTLAY:       | 0.00           | 0.00           | 0.00         | 2,000.00     | 0.00         | -2,000.00 | -100.00% | 0.00           | 0.00            | 0.00%    |
| Total Expense:                               | 24,716.03      | 4,303.20       | 23,231.07    | 22,780.00    | 19,400.00    | -3,380.00 | -14.84%  | 20,080.00      | 680.00          | 3.51%    |
| Total Fund: 240 - FORFEITURE & SEIZURE:      | 2,046.12       | 5,025.41       | 1,419.01     | -7,780.00    | 600.00       | 8,380.00  | -107.71% | -80.00         | -680.00         | -113.33% |
| Report Total:                                | 2,046.12       | 5,025.41       | 1,419.01     | -7,780.00    | 600.00       | 8,380.00  | -107.71% | -80.00         | -680.00         | -113.33% |



Budget Comparison Report

Group Summary

| Categor...                              |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %        |
|-----------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|----------|
|                                         | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |          |
|                                         |                        |                        |                                     |               |                        |                                     |          |                        |                                           |          |
| Fund: 240 - FORFEITURE & SEIZURE        |                        |                        |                                     |               |                        |                                     |          |                        |                                           |          |
| Revenue                                 |                        |                        |                                     |               |                        |                                     |          |                        |                                           |          |
| 3310 - INTERGOVERNMENTAL                | 23,355.48              | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%    |
| 3400 - CHARGES FOR SERVICES             | 2,986.50               | 8,691.26               | 24,464.19                           | 15,000.00     | 20,000.00              | 5,000.00                            | 33.33%   | 20,000.00              | 0.00                                      | 0.00%    |
| 3809 - INVESTMENT INTEREST              | 420.17                 | 637.35                 | 185.89                              | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%    |
| Total Revenue:                          | 26,762.15              | 9,328.61               | 24,650.08                           | 15,000.00     | 20,000.00              | 5,000.00                            | 33.33%   | 20,000.00              | 0.00                                      | 0.00%    |
| Expense                                 |                        |                        |                                     |               |                        |                                     |          |                        |                                           |          |
| 4200 - COMMODITIES                      | 23,355.48              | 0.00                   | 0.00                                | 1,020.00      | 1,050.00               | 30.00                               | 2.94%    | 1,080.00               | 30.00                                     | 2.86%    |
| 4300 - CONTRACTUAL SERVICES             | 1,360.55               | 4,303.20               | 23,231.07                           | 19,760.00     | 18,350.00              | -1,410.00                           | -7.14%   | 19,000.00              | 650.00                                    | 3.54%    |
| 4500 - CAPITAL OUTLAY                   | 0.00                   | 0.00                   | 0.00                                | 2,000.00      | 0.00                   | -2,000.00                           | -100.00% | 0.00                   | 0.00                                      | 0.00%    |
| Total Expense:                          | 24,716.03              | 4,303.20               | 23,231.07                           | 22,780.00     | 19,400.00              | -3,380.00                           | -14.84%  | 20,080.00              | 680.00                                    | 3.51%    |
| Total Fund: 240 - FORFEITURE & SEIZURE: | 2,046.12               | 5,025.41               | 1,419.01                            | -7,780.00     | 600.00                 | 8,380.00                            | -107.71% | -80.00                 | -680.00                                   | -113.33% |
| Report Total:                           | 2,046.12               | 5,025.41               | 1,419.01                            | -7,780.00     | 600.00                 | 8,380.00                            | -107.71% | -80.00                 | -680.00                                   | -113.33% |

Budget Comparison Report

Fund Summary

|                            |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %        |
|----------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|----------|
|                            |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |          |
| Fund                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |          |                        |                                           |          |
| 240 - FORFEITURE & SEIZURE | 2,046.12               | 5,025.41               | 1,419.01                            | -7,780.00     | 600.00                 | 8,380.00                            | -107.71% | -80.00                 | -680.00                                   | -113.33% |
| Report Total:              | 2,046.12               | 5,025.41               | 1,419.01                            | -7,780.00     | 600.00                 | 8,380.00                            | -107.71% | -80.00                 | -680.00                                   | -113.33% |

# Budget Comparison Report

## Account Detail

| Account Number                               | 2024<br>Total Activity             | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1  | Comparison 1 | Comparison 1             | %         | Comparison 2           | Comparison 2              | %        |         |
|----------------------------------------------|------------------------------------|------------------------|-------------------------------------|---------------|--------------|--------------------------|-----------|------------------------|---------------------------|----------|---------|
|                                              |                                    |                        |                                     | Parent Budget | Budget       | to Parent<br>Budget      |           | Budget                 | to Comparison 1<br>Budget |          |         |
|                                              |                                    |                        |                                     | 2026<br>2026  | 2027<br>2027 | Increase /<br>(Decrease) |           | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)  |          |         |
| Fund: 245 - OPIOID SETTLEMENT                |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| Revenue                                      |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| Category: 3610 - FINES AND PENALTIES         |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| <a href="#">245-21-0572-3615</a>             | SETTLEMENTS                        | 184,410.11             | 62,289.48                           | 6,671.26      | 30,500.00    | 54,900.00                | 24,400.00 | 80.00%                 | 64,300.00                 | 9,400.00 | 17.12%  |
| Total Category: 3610 - FINES AND PENALTIES:  |                                    | 184,410.11             | 62,289.48                           | 6,671.26      | 30,500.00    | 54,900.00                | 24,400.00 | 80.00%                 | 64,300.00                 | 9,400.00 | 17.12%  |
| Category: 3809 - INVESTMENT INTEREST         |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| <a href="#">245-00-9245-3810</a>             | INVEST INTEREST                    | 12,377.11              | 23,052.08                           | 5,268.73      | 0.00         | 5,700.00                 | 5,700.00  | 0.00%                  | 5,400.00                  | -300.00  | -5.26%  |
| Total Category: 3809 - INVESTMENT INTEREST:  |                                    | 12,377.11              | 23,052.08                           | 5,268.73      | 0.00         | 5,700.00                 | 5,700.00  | 0.00%                  | 5,400.00                  | -300.00  | -5.26%  |
| Total Revenue:                               |                                    | 196,787.22             | 85,341.56                           | 11,939.99     | 30,500.00    | 60,600.00                | 30,100.00 | 98.69%                 | 69,700.00                 | 9,100.00 | 15.02%  |
| Expense                                      |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| Category: 4300 - CONTRACTUAL SERVICES        |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| <a href="#">245-00-9245-4300</a>             | PROF SERVICES                      | 8,587.50               | 42,937.50                           | 18,377.25     | 70,760.00    | 78,700.00                | 7,940.00  | 11.22%                 | 84,200.00                 | 5,500.00 | 6.99%   |
| Budget Detail                                |                                    |                        |                                     |               |              |                          |           |                        |                           |          |         |
| Budget Code                                  | Description                        | Units                  | Price                               | Amount        |              |                          |           |                        |                           |          |         |
| 2027                                         | Embedded Social Worker-7% increase | 0.00                   | 0.00                                | 78,700.00     |              |                          |           |                        |                           |          |         |
| Total Category: 4300 - CONTRACTUAL SERVICES: |                                    | 8,587.50               | 42,937.50                           | 18,377.25     | 70,760.00    | 78,700.00                | 7,940.00  | 11.22%                 | 84,200.00                 | 5,500.00 | 6.99%   |
| Total Expense:                               |                                    | 8,587.50               | 42,937.50                           | 18,377.25     | 70,760.00    | 78,700.00                | 7,940.00  | 11.22%                 | 84,200.00                 | 5,500.00 | 6.99%   |
| Total Fund: 245 - OPIOID SETTLEMENT:         |                                    | 188,199.72             | 42,404.06                           | -6,437.26     | -40,260.00   | -18,100.00               | 22,160.00 | -55.04%                | -14,500.00                | 3,600.00 | -19.89% |
| Report Total:                                |                                    | 188,199.72             | 42,404.06                           | -6,437.26     | -40,260.00   | -18,100.00               | 22,160.00 | -55.04%                | -14,500.00                | 3,600.00 | -19.89% |

Budget Comparison Report

Group Summary

| Categor...                           | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %       |
|--------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|---------|
|                                      |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |         |
| Fund: 245 - OPIOID SETTLEMENT        |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| Revenue                              |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| 3610 - FINES AND PENALTIES           | 184,410.11             | 62,289.48              | 6,671.26                            | 30,500.00     | 54,900.00              | 24,400.00                           | 80.00%                 | 64,300.00                | 9,400.00                                  | 17.12%  |
| 3809 - INVESTMENT INTEREST           | 12,377.11              | 23,052.08              | 5,268.73                            | 0.00          | 5,700.00               | 5,700.00                            | 0.00%                  | 5,400.00                 | -300.00                                   | -5.26%  |
| Total Revenue:                       | 196,787.22             | 85,341.56              | 11,939.99                           | 30,500.00     | 60,600.00              | 30,100.00                           | 98.69%                 | 69,700.00                | 9,100.00                                  | 15.02%  |
| Expense                              |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| 4300 - CONTRACTUAL SERVICES          | 8,587.50               | 42,937.50              | 18,377.25                           | 70,760.00     | 78,700.00              | 7,940.00                            | 11.22%                 | 84,200.00                | 5,500.00                                  | 6.99%   |
| Total Expense:                       | 8,587.50               | 42,937.50              | 18,377.25                           | 70,760.00     | 78,700.00              | 7,940.00                            | 11.22%                 | 84,200.00                | 5,500.00                                  | 6.99%   |
| Total Fund: 245 - OPIOID SETTLEMENT: | 188,199.72             | 42,404.06              | -6,437.26                           | -40,260.00    | -18,100.00             | 22,160.00                           | -55.04%                | -14,500.00               | 3,600.00                                  | -19.89% |
| Report Total:                        | 188,199.72             | 42,404.06              | -6,437.26                           | -40,260.00    | -18,100.00             | 22,160.00                           | -55.04%                | -14,500.00               | 3,600.00                                  | -19.89% |

Budget Comparison Report

Fund Summary

|                         |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|-------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|---------|
|                         |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund                    | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |         |                        |                                           |         |
| 245 - OPIOID SETTLEMENT | 188,199.72             | 42,404.06              | -6,437.26                           | -40,260.00    | -18,100.00             | 22,160.00                           | -55.04% | -14,500.00             | 3,600.00                                  | -19.89% |
| Report Total:           | 188,199.72             | 42,404.06              | -6,437.26                           | -40,260.00    | -18,100.00             | 22,160.00                           | -55.04% | -14,500.00             | 3,600.00                                  | -19.89% |

# Budget Comparison Report

## Account Detail

|                                                            | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget        | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %              | Comparison 2<br>Budget | Comparison 2<br>to Comparison<br>1 Budget | %             |
|------------------------------------------------------------|------------------------|------------------------|-------------------------------------|----------------------|------------------------|-------------------------------------|----------------|------------------------|-------------------------------------------|---------------|
|                                                            |                        |                        |                                     | 2026<br>2026         | 2027<br>2027           | Increase /<br>(Decrease)            |                | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |               |
| <b>Account Number</b>                                      |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Fund: 660 - COTTAGE GROVE EMS</b>                       |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Revenue</b>                                             |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Category: 3010 - PROPERTY TAXES</b>                     |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Object: 3011 - CURRENT PROP TAX</b>                     |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">660-24-9660-3011</a> CURRENT PROP TAX          | 0.00                   | 0.00                   | 0.00                                | 70,000.00            | 467,000.00             | 397,000.00                          | 567.14%        | 586,000.00             | 119,000.00                                | 25.48%        |
| <b>Total Object: 3011 - CURRENT PROP TAX:</b>              | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>                         | <b>70,000.00</b>     | <b>467,000.00</b>      | <b>397,000.00</b>                   | <b>567.14%</b> | <b>586,000.00</b>      | <b>119,000.00</b>                         | <b>25.48%</b> |
| <b>Total Category: 3010 - PROPERTY TAXES:</b>              | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>                         | <b>70,000.00</b>     | <b>467,000.00</b>      | <b>397,000.00</b>                   | <b>567.14%</b> | <b>586,000.00</b>      | <b>119,000.00</b>                         | <b>25.48%</b> |
| <b>Category: 3310 - INTERGOVERNMENTAL</b>                  |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Object: 3338 - PERA AID</b>                             |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">660-00-9660-3338</a> PERA AID                  | 25,419.00              | 24,415.00              | 0.00                                | 0.00                 | 0.00                   | 0.00                                | 0.00%          | 0.00                   | 0.00                                      | 0.00%         |
| <b>Total Object: 3338 - PERA AID:</b>                      | <b>25,419.00</b>       | <b>24,415.00</b>       | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>   | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Object: 3349 - COUNTY AID</b>                           |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">660-24-9660-3349</a> COUNTY AID                | 0.00                   | 2,441.30               | 0.00                                | 0.00                 | 0.00                   | 0.00                                | 0.00%          | 0.00                   | 0.00                                      | 0.00%         |
| <b>Total Object: 3349 - COUNTY AID:</b>                    | <b>0.00</b>            | <b>2,441.30</b>        | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>   | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Total Category: 3310 - INTERGOVERNMENTAL:</b>           | <b>25,419.00</b>       | <b>26,856.30</b>       | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>   | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Category: 3400 - CHARGES FOR SERVICES</b>               |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Object: 3534 - EMS REVENUES</b>                         |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">660-24-9660-3534</a> SOWASHCO SERVICE          | 6,875,297.25           | 7,268,053.40           | 3,042,203.00                        | 7,023,100.00         | 7,683,000.00           | 659,900.00                          | 9.40%          | 7,683,000.00           | 0.00                                      | 0.00%         |
| <b>Total Object: 3534 - EMS REVENUES:</b>                  | <b>6,875,297.25</b>    | <b>7,268,053.40</b>    | <b>3,042,203.00</b>                 | <b>7,023,100.00</b>  | <b>7,683,000.00</b>    | <b>659,900.00</b>                   | <b>9.40%</b>   | <b>7,683,000.00</b>    | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Object: 3550 - NON-DISCRETIONARY WRITE OFFS</b>         |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">660-24-9660-3550</a> NON-DISCRETIONARY WRITE C | -3,898,473.49          | -4,314,032.59          | -1,890,598.84                       | -3,878,400.00        | -4,435,000.00          | -556,600.00                         | 14.35%         | -4,435,000.00          | 0.00                                      | 0.00%         |
| <b>Total Object: 3550 - NON-DISCRETIONARY WRITE OFFS:</b>  | <b>-3,898,473.49</b>   | <b>-4,314,032.59</b>   | <b>-1,890,598.84</b>                | <b>-3,878,400.00</b> | <b>-4,435,000.00</b>   | <b>-556,600.00</b>                  | <b>14.35%</b>  | <b>-4,435,000.00</b>   | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Total Category: 3400 - CHARGES FOR SERVICES:</b>        | <b>2,976,823.76</b>    | <b>2,954,020.81</b>    | <b>1,151,604.16</b>                 | <b>3,144,700.00</b>  | <b>3,248,000.00</b>    | <b>103,300.00</b>                   | <b>3.28%</b>   | <b>3,248,000.00</b>    | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Category: 3809 - INVESTMENT INTEREST</b>                |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <b>Object: 3810 - INVEST INTEREST</b>                      |                        |                        |                                     |                      |                        |                                     |                |                        |                                           |               |
| <a href="#">660-24-9660-3810</a> INVEST INTEREST           | 0.00                   | 0.00                   | 1,268.48                            | 0.00                 | 0.00                   | 0.00                                | 0.00%          | 0.00                   | 0.00                                      | 0.00%         |
| <b>Total Object: 3810 - INVEST INTEREST:</b>               | <b>0.00</b>            | <b>0.00</b>            | <b>1,268.48</b>                     | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>   | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b>  |
| <b>Total Category: 3809 - INVESTMENT INTEREST:</b>         | <b>0.00</b>            | <b>0.00</b>            | <b>1,268.48</b>                     | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>   | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b>  |

Budget Comparison Report

|                                        |                  |                |                          | Comparison 1  | Comparison 1 |                       | Comparison 2   | Comparison 2  |                       |            |       |
|----------------------------------------|------------------|----------------|--------------------------|---------------|--------------|-----------------------|----------------|---------------|-----------------------|------------|-------|
|                                        |                  |                |                          | Budget        | to Parent    | %                     | Budget         | to Comparison |                       |            |       |
|                                        |                  |                |                          | 2026          | 2027         | Increase /            | 2028           | 1 Budget      |                       |            |       |
|                                        |                  |                |                          | 2026          | 2027         | (Decrease)            | 2028 FALL 2026 | Increase /    |                       |            |       |
|                                        |                  |                |                          |               |              |                       |                | (Decrease)    |                       |            |       |
| Account Number                         | 2024             | 2025           | 2026                     | Parent Budget | Comparison 1 | Comparison 1          | %              | Comparison 2  | Comparison 2          | %          |       |
|                                        | Total Activity   | Total Activity | YTD Activity Through May | 2026          | 2027         | Increase / (Decrease) |                | 2028          | Increase / (Decrease) |            |       |
|                                        |                  |                |                          |               |              |                       |                |               |                       |            |       |
| Category: 3812 - MISCELLANEOUS         |                  |                |                          |               |              |                       |                |               |                       |            |       |
| Object: 3813 - SALE OF GOODS           |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-9660-3813                       | SALE OF GOODS    | 0.00           | 0.00                     | 22,150.00     | 0.00         | 0.00                  | 0.00%          | 0.00          | 0.00                  | 0.00%      |       |
| Total Object: 3813 - SALE OF GOODS:    |                  | 0.00           | 0.00                     | 22,150.00     | 0.00         | 0.00                  | 0.00%          | 0.00          | 0.00                  | 0.00%      |       |
| Object: 3816 - REFUND & REIMBRS        |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0600-3816                       | REFUND & REIMBRS | 9,619.57       | 36,442.21                | 1,320.00      | 0.00         | 20,000.00             | 20,000.00      | 0.00%         | 20,000.00             | 0.00       | 0.00% |
| Total Object: 3816 - REFUND & REIMBRS: |                  | 9,619.57       | 36,442.21                | 1,320.00      | 0.00         | 20,000.00             | 20,000.00      | 0.00%         | 20,000.00             | 0.00       | 0.00% |
| Total Category: 3812 - MISCELLANEOUS:  |                  | 9,619.57       | 36,442.21                | 23,470.00     | 0.00         | 20,000.00             | 20,000.00      | 0.00%         | 20,000.00             | 0.00       | 0.00% |
| Category: 3999 - TRANSFERS IN          |                  |                |                          |               |              |                       |                |               |                       |            |       |
| Object: 3899 - TRANSFER IN             |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-9660-3899                       | TRANSFER IN      | 0.00           | 850,000.00               | 0.00          | 0.00         | 0.00                  | 0.00%          | 0.00          | 0.00                  | 0.00%      |       |
| Total Object: 3899 - TRANSFER IN:      |                  | 0.00           | 850,000.00               | 0.00          | 0.00         | 0.00                  | 0.00%          | 0.00          | 0.00                  | 0.00%      |       |
| Total Category: 3999 - TRANSFERS IN:   |                  | 0.00           | 850,000.00               | 0.00          | 0.00         | 0.00                  | 0.00%          | 0.00          | 0.00                  | 0.00%      |       |
| Total Revenue:                         |                  | 3,011,862.33   | 3,867,319.32             | 1,176,342.64  | 3,214,700.00 | 3,735,000.00          | 520,300.00     | 16.19%        | 3,854,000.00          | 119,000.00 | 3.19% |
| Expense                                |                  |                |                          |               |              |                       |                |               |                       |            |       |
| Category: 4100 - PERSONAL SERVICES     |                  |                |                          |               |              |                       |                |               |                       |            |       |
| Object: 4100 - SALARY-FULL TIME        |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0600-4100                       | SALARY-FULL TIME | 842,114.39     | 1,060,457.81             | 492,586.72    | 1,302,000.00 | 1,337,600.00          | 35,600.00      | 2.73%         | 1,393,600.00          | 56,000.00  | 4.19% |
| Total Object: 4100 - SALARY-FULL TIME: |                  | 842,114.39     | 1,060,457.81             | 492,586.72    | 1,302,000.00 | 1,337,600.00          | 35,600.00      | 2.73%         | 1,393,600.00          | 56,000.00  | 4.19% |
| Object: 4110 - OVERTIME F. T.          |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0600-4110                       | OVERTIME F. T.   | 187,669.06     | 194,657.06               | 75,132.57     | 86,700.00    | 86,700.00             | 0.00           | 0.00%         | 90,200.00             | 3,500.00   | 4.04% |
| Total Object: 4110 - OVERTIME F. T.:   |                  | 187,669.06     | 194,657.06               | 75,132.57     | 86,700.00    | 86,700.00             | 0.00           | 0.00%         | 90,200.00             | 3,500.00   | 4.04% |
| Object: 4120 - SAL-P.T./TEMP           |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0897-4120                       | SAL-P.T./TEMP    | 151,252.43     | 98,407.51                | 38,627.40     | 244,000.00   | 112,500.00            | -131,500.00    | -53.89%       | 117,000.00            | 4,500.00   | 4.00% |
| Total Object: 4120 - SAL-P.T./TEMP:    |                  | 151,252.43     | 98,407.51                | 38,627.40     | 244,000.00   | 112,500.00            | -131,500.00    | -53.89%       | 117,000.00            | 4,500.00   | 4.00% |
| Object: 4121 - O.T. - P.T./TEMP        |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0897-4121                       | O.T. - P.T./TEMP | 21,787.93      | 14,433.76                | 5,266.10      | 0.00         | 0.00                  | 0.00           | 0.00%         | 0.00                  | 0.00       | 0.00% |
| Total Object: 4121 - O.T. - P.T./TEMP: |                  | 21,787.93      | 14,433.76                | 5,266.10      | 0.00         | 0.00                  | 0.00           | 0.00%         | 0.00                  | 0.00       | 0.00% |
| Object: 4138 - MN PAID LEAVE           |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0600-4138                       | MN PAID LEAVE    | 0.00           | 344.94                   | 2,919.14      | 7,100.00     | 7,100.00              | 0.00           | 0.00%         | 7,200.00              | 100.00     | 1.41% |
| 660-24-0897-4138                       | MN PAID LEAVE    | 0.00           | 23.91                    | 225.94        | 0.00         | 0.00                  | 0.00           | 0.00%         | 0.00                  | 0.00       | 0.00% |
| Total Object: 4138 - MN PAID LEAVE:    |                  | 0.00           | 368.85                   | 3,145.08      | 7,100.00     | 7,100.00              | 0.00           | 0.00%         | 7,200.00              | 100.00     | 1.41% |
| Object: 4140 - PENSIONS                |                  |                |                          |               |              |                       |                |               |                       |            |       |
| 660-24-0600-4140                       | PENSIONS         | 3,988.00       | 6,651.00                 | 0.00          | 0.00         | 0.00                  | 0.00           | 0.00%         | 0.00                  | 0.00       | 0.00% |
| Total Object: 4140 - PENSIONS:         |                  | 3,988.00       | 6,651.00                 | 0.00          | 0.00         | 0.00                  | 0.00           | 0.00%         | 0.00                  | 0.00       | 0.00% |

# Budget Comparison Report

|                                                  |                  |                        | Comparison 1           |                                     | Comparison 1        |                     | %                        | Comparison 2           |                          | Comparison 2      |               |
|--------------------------------------------------|------------------|------------------------|------------------------|-------------------------------------|---------------------|---------------------|--------------------------|------------------------|--------------------------|-------------------|---------------|
|                                                  |                  |                        | Parent Budget          | Budget                              | to Parent Budget    | Budget              |                          | Budget                 | to Comparison 1 Budget   | %                 | %             |
| Account Number                                   |                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026        | 2027<br>2027        | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                   |               |
| <b>Object: 4141 - PERA</b>                       |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4141</a>                 | PERA             | 175,629.75             | 221,322.28             | 98,667.90                           | 260,100.00          | 250,400.00          | -9,700.00                | -3.73%                 | 263,100.00               | 12,700.00         | 5.07%         |
| <a href="#">660-24-0897-4141</a>                 | PERA             | 12,258.37              | 7,604.36               | 3,291.85                            | 0.00                | 0.00                | 0.00                     | 0.00%                  | 0.00                     | 0.00              | 0.00%         |
| <b>Total Object: 4141 - PERA:</b>                |                  | <b>187,888.12</b>      | <b>228,926.64</b>      | <b>101,959.75</b>                   | <b>260,100.00</b>   | <b>250,400.00</b>   | <b>-9,700.00</b>         | <b>-3.73%</b>          | <b>263,100.00</b>        | <b>12,700.00</b>  | <b>5.07%</b>  |
| <b>Object: 4142 - FICA</b>                       |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4142</a>                 | FICA             | 15,366.95              | 19,947.53              | 8,770.64                            | 41,400.00           | 47,100.00           | 5,700.00                 | 13.77%                 | 49,200.00                | 2,100.00          | 4.46%         |
| <a href="#">660-24-0897-4142</a>                 | FICA             | 13,147.30              | 8,664.37               | 3,357.50                            | 0.00                | 0.00                | 0.00                     | 0.00%                  | 0.00                     | 0.00              | 0.00%         |
| <b>Total Object: 4142 - FICA:</b>                |                  | <b>28,514.25</b>       | <b>28,611.90</b>       | <b>12,128.14</b>                    | <b>41,400.00</b>    | <b>47,100.00</b>    | <b>5,700.00</b>          | <b>13.77%</b>          | <b>49,200.00</b>         | <b>2,100.00</b>   | <b>4.46%</b>  |
| <b>Object: 4144 - HEALTH INSURANCE</b>           |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-9660-4144</a>                 | HEALTH INSURANCE | 131,975.00             | 168,820.00             | 69,000.00                           | 165,600.00          | 185,200.00          | 19,600.00                | 11.84%                 | 202,900.00               | 17,700.00         | 9.56%         |
| <b>Total Object: 4144 - HEALTH INSURANCE:</b>    |                  | <b>131,975.00</b>      | <b>168,820.00</b>      | <b>69,000.00</b>                    | <b>165,600.00</b>   | <b>185,200.00</b>   | <b>19,600.00</b>         | <b>11.84%</b>          | <b>202,900.00</b>        | <b>17,700.00</b>  | <b>9.56%</b>  |
| <b>Object: 4148 - WORKERS COMP</b>               |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-9660-4148</a>                 | WORKERS COMP     | 84,525.00              | 98,300.04              | 39,916.65                           | 95,800.00           | 91,500.00           | -4,300.00                | -4.49%                 | 113,500.00               | 22,000.00         | 24.04%        |
| <b>Total Object: 4148 - WORKERS COMP:</b>        |                  | <b>84,525.00</b>       | <b>98,300.04</b>       | <b>39,916.65</b>                    | <b>95,800.00</b>    | <b>91,500.00</b>    | <b>-4,300.00</b>         | <b>-4.49%</b>          | <b>113,500.00</b>        | <b>22,000.00</b>  | <b>24.04%</b> |
| <b>Total Category: 4100 - PERSONAL SERVICES:</b> |                  | <b>1,639,714.18</b>    | <b>1,899,634.57</b>    | <b>837,762.41</b>                   | <b>2,202,700.00</b> | <b>2,118,100.00</b> | <b>-84,600.00</b>        | <b>-3.84%</b>          | <b>2,236,700.00</b>      | <b>118,600.00</b> | <b>5.60%</b>  |
| <b>Category: 4200 - COMMODITIES</b>              |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <b>Object: 4210 - OP SUPPLY-OTHER</b>            |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4210</a>                 | OP SUPPLY-OTHER  | 51,988.65              | 61,905.33              | 24,608.18                           | 69,180.00           | 70,900.00           | 1,720.00                 | 2.49%                  | 73,300.00                | 2,400.00          | 3.39%         |
| <b>Total Object: 4210 - OP SUPPLY-OTHER:</b>     |                  | <b>51,988.65</b>       | <b>61,905.33</b>       | <b>24,608.18</b>                    | <b>69,180.00</b>    | <b>70,900.00</b>    | <b>1,720.00</b>          | <b>2.49%</b>           | <b>73,300.00</b>         | <b>2,400.00</b>   | <b>3.39%</b>  |
| <b>Object: 4211 - MOTOR FUELS</b>                |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4211</a>                 | MOTOR FUELS      | 28,045.39              | 26,721.80              | 11,678.31                           | 34,480.00           | 32,860.00           | -1,620.00                | -4.70%                 | 34,180.00                | 1,320.00          | 4.02%         |
| <b>Total Object: 4211 - MOTOR FUELS:</b>         |                  | <b>28,045.39</b>       | <b>26,721.80</b>       | <b>11,678.31</b>                    | <b>34,480.00</b>    | <b>32,860.00</b>    | <b>-1,620.00</b>         | <b>-4.70%</b>          | <b>34,180.00</b>         | <b>1,320.00</b>   | <b>4.02%</b>  |
| <b>Object: 4217 - CLOTHING/UNIFORM</b>           |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4217</a>                 | CLOTHING/UNIFORM | 16,158.01              | 19,766.64              | 3,901.70                            | 15,570.00           | 16,000.00           | 430.00                   | 2.76%                  | 16,500.00                | 500.00            | 3.13%         |
| <b>Total Object: 4217 - CLOTHING/UNIFORM:</b>    |                  | <b>16,158.01</b>       | <b>19,766.64</b>       | <b>3,901.70</b>                     | <b>15,570.00</b>    | <b>16,000.00</b>    | <b>430.00</b>            | <b>2.76%</b>           | <b>16,500.00</b>         | <b>500.00</b>     | <b>3.13%</b>  |
| <b>Total Category: 4200 - COMMODITIES:</b>       |                  | <b>96,192.05</b>       | <b>108,393.77</b>      | <b>40,188.19</b>                    | <b>119,230.00</b>   | <b>119,760.00</b>   | <b>530.00</b>            | <b>0.44%</b>           | <b>123,980.00</b>        | <b>4,220.00</b>   | <b>3.52%</b>  |
| <b>Category: 4300 - CONTRACTUAL SERVICES</b>     |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <b>Object: 4300 - PROF SERVICES</b>              |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4300</a>                 | PROF SERVICES    | 21,003.80              | 20,750.95              | 16,392.50                           | 30,360.00           | 31,300.00           | 940.00                   | 3.10%                  | 32,190.00                | 890.00            | 2.84%         |
| <b>Total Object: 4300 - PROF SERVICES:</b>       |                  | <b>21,003.80</b>       | <b>20,750.95</b>       | <b>16,392.50</b>                    | <b>30,360.00</b>    | <b>31,300.00</b>    | <b>940.00</b>            | <b>3.10%</b>           | <b>32,190.00</b>         | <b>890.00</b>     | <b>2.84%</b>  |
| <b>Object: 4302 - LEGAL SERVICE</b>              |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0600-4302</a>                 | LEGAL SERVICE    | 2,536.00               | 2,224.00               | 1,940.00                            | 0.00                | 0.00                | 0.00                     | 0.00%                  | 0.00                     | 0.00              | 0.00%         |
| <b>Total Object: 4302 - LEGAL SERVICE:</b>       |                  | <b>2,536.00</b>        | <b>2,224.00</b>        | <b>1,940.00</b>                     | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>              | <b>0.00%</b>           | <b>0.00</b>              | <b>0.00</b>       | <b>0.00%</b>  |
| <b>Object: 4305 - FEES FOR SERVICE</b>           |                  |                        |                        |                                     |                     |                     |                          |                        |                          |                   |               |
| <a href="#">660-24-0330-4305</a>                 | FEES FOR SERVICE | 115,032.45             | 110,791.05             | 47,627.47                           | 101,270.00          | 104,230.00          | 2,960.00                 | 2.92%                  | 107,350.00               | 3,120.00          | 2.99%         |



## Budget Comparison Report

| Account Number   |                                                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1  | Comparison 1 | %                        | Comparison 2           | Comparison 2             | %        |                             |
|------------------|-------------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|--------------|--------------------------|------------------------|--------------------------|----------|-----------------------------|
|                  |                                                       |                        |                        |                                     | Parent Budget | Budget       |                          | to Parent<br>Budget    | Budget                   |          | to Comparison 2<br>1 Budget |
|                  |                                                       |                        |                        |                                     | 2026<br>2026  | 2027<br>2027 | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |          |                             |
| 660-24-0600-4305 | FEES FOR SERVICE                                      | 10,345.35              | 17,530.05              | 9,611.82                            | 57,000.00     | 20,000.00    | -37,000.00               | -64.91%                | 20,600.00                | 600.00   | 3.00%                       |
|                  | Total Object: 4305 - FEES FOR SERVICE:                | 125,377.80             | 128,321.10             | 57,239.29                           | 158,270.00    | 124,230.00   | -34,040.00               | -21.51%                | 127,950.00               | 3,720.00 | 2.99%                       |
|                  | Object: 4309 - CREDIT CARD FEES                       |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-9660-4309 | CREDIT CARD FEES                                      | 349.46                 | 324.38                 | 112.90                              | 6,330.00      | 0.00         | -6,330.00                | -100.00%               | 0.00                     | 0.00     | 0.00%                       |
|                  | Total Object: 4309 - CREDIT CARD FEES:                | 349.46                 | 324.38                 | 112.90                              | 6,330.00      | 0.00         | -6,330.00                | -100.00%               | 0.00                     | 0.00     | 0.00%                       |
|                  | Object: 4310 - COMMUNICATION                          |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4310 | COMMUNICATION                                         | 10,946.20              | 12,622.07              | 3,605.57                            | 17,810.00     | 18,330.00    | 520.00                   | 2.92%                  | 18,840.00                | 510.00   | 2.78%                       |
|                  | Total Object: 4310 - COMMUNICATION:                   | 10,946.20              | 12,622.07              | 3,605.57                            | 17,810.00     | 18,330.00    | 520.00                   | 2.92%                  | 18,840.00                | 510.00   | 2.78%                       |
|                  | Object: 4321 - DATA PROCESSING                        |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4321 | DATA PROCESSING                                       | 100,100.00             | 88,500.00              | 44,166.65                           | 106,000.00    | 111,300.00   | 5,300.00                 | 5.00%                  | 116,900.00               | 5,600.00 | 5.03%                       |
|                  | Total Object: 4321 - DATA PROCESSING:                 | 100,100.00             | 88,500.00              | 44,166.65                           | 106,000.00    | 111,300.00   | 5,300.00                 | 5.00%                  | 116,900.00               | 5,600.00 | 5.03%                       |
|                  | Object: 4350 - INSURANCE CHARGE                       |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-9660-4350 | INSURANCE CHARGE                                      | 13,500.00              | 14,900.04              | 458.35                              | 1,100.00      | 1,700.00     | 600.00                   | 54.55%                 | 1,800.00                 | 100.00   | 5.88%                       |
|                  | Total Object: 4350 - INSURANCE CHARGE:                | 13,500.00              | 14,900.04              | 458.35                              | 1,100.00      | 1,700.00     | 600.00                   | 54.55%                 | 1,800.00                 | 100.00   | 5.88%                       |
|                  | Object: 4370 - MAINT-REPAIR/EQ                        |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4370 | MAINT-REPAIR/EQ                                       | 17,904.93              | 19,930.62              | 7,675.14                            | 39,900.00     | 21,180.00    | -18,720.00               | -46.92%                | 21,800.00                | 620.00   | 2.93%                       |
|                  | Total Object: 4370 - MAINT-REPAIR/EQ:                 | 17,904.93              | 19,930.62              | 7,675.14                            | 39,900.00     | 21,180.00    | -18,720.00               | -46.92%                | 21,800.00                | 620.00   | 2.93%                       |
|                  | Object: 4372 - MAINT-REPAIR/BLD                       |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4372 | MAINT-REPAIR/BLD                                      | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                     | 0.00%                  | 0.00                     | 0.00     | 0.00%                       |
|                  | Total Object: 4372 - MAINT-REPAIR/BLD:                | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                     | 0.00%                  | 0.00                     | 0.00     | 0.00%                       |
|                  | Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION  |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4373 | BUILDING MAINTENANCE LABO                             | 34,000.00              | 36,600.00              | 5,833.35                            | 14,000.00     | 15,100.00    | 1,100.00                 | 7.86%                  | 16,100.00                | 1,000.00 | 6.62%                       |
|                  | Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOC | 34,000.00              | 36,600.00              | 5,833.35                            | 14,000.00     | 15,100.00    | 1,100.00                 | 7.86%                  | 16,100.00                | 1,000.00 | 6.62%                       |
|                  | Object: 4375 - CHARGE-FLEET MNT                       |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4375 | CHARGE-FLEET MNT                                      | 67,273.49              | 104,958.31             | 12,850.87                           | 67,000.00     | 75,000.00    | 8,000.00                 | 11.94%                 | 78,750.00                | 3,750.00 | 5.00%                       |
|                  | Total Object: 4375 - CHARGE-FLEET MNT:                | 67,273.49              | 104,958.31             | 12,850.87                           | 67,000.00     | 75,000.00    | 8,000.00                 | 11.94%                 | 78,750.00                | 3,750.00 | 5.00%                       |
|                  | Object: 4380 - RENTAL/LEASE                           |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| 660-24-0600-4380 | RENTAL/LEASE                                          | 0.00                   | 1,524.00               | 0.00                                | 45,950.00     | 87,590.00    | 41,640.00                | 90.62%                 | 88,700.00                | 1,110.00 | 1.27%                       |
| Budget Detail    |                                                       |                        |                        |                                     |               |              |                          |                        |                          |          |                             |
| Budget Code      | Description                                           | Units                  | Price                  | Amount                              |               |              |                          |                        |                          |          |                             |
| 2027             | BA for leasing 3 power load stretchers                | 1.00                   | 40,000.00              | 40,000.00                           |               |              |                          |                        |                          |          |                             |
| 2027             | Original Budget                                       | 1.00                   | 47,590.00              | 47,590.00                           |               |              |                          |                        |                          |          |                             |
| 2028 FALL 2026   | BA for leasing 3 power load stretchers                | 1.00                   | 40,000.00              | 40,000.00                           |               |              |                          |                        |                          |          |                             |
| 2028 FALL 2026   | Original Budget                                       | 1.00                   | 48,700.00              | 48,700.00                           |               |              |                          |                        |                          |          |                             |
|                  | Total Object: 4380 - RENTAL/LEASE:                    | 0.00                   | 1,524.00               | 0.00                                | 45,950.00     | 87,590.00    | 41,640.00                | 90.62%                 | 88,700.00                | 1,110.00 | 1.27%                       |

Budget Comparison Report

|                                                     |                                   |                   |                   | Comparison 1      | Comparison 1      |                   |                   | Comparison 2   | Comparison 2      |                        |
|-----------------------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------------|------------------------|
|                                                     |                                   |                   |                   | Budget            | to Parent         | %                 |                   | Budget         | to Comparison     | %                      |
|                                                     |                                   |                   |                   | 2026              | 2027              | Increase /        |                   | 2028           | 1 Budget          |                        |
|                                                     |                                   |                   |                   | 2026              | 2027              | (Decrease)        |                   | 2028 FALL 2026 | Increase /        |                        |
|                                                     |                                   |                   |                   |                   |                   |                   |                   |                | (Decrease)        |                        |
| Account Number                                      | 2024                              | 2025              | 2026              | Parent Budget     | Comparison 1      | Comparison 1      |                   | Comparison 2   | Comparison 2      |                        |
|                                                     | Total Activity                    | Total Activity    | YTD Activity      | 2026              | 2027              | to Parent         | %                 | 2028           | to Comparison     | %                      |
|                                                     |                                   |                   | Through May       | 2026              | 2027              | Budget            |                   | 2028 FALL 2026 | 1 Budget          |                        |
|                                                     |                                   |                   |                   |                   |                   | (Decrease)        |                   |                | (Decrease)        |                        |
| <b>Object: 4401 - DUES &amp; SUBS</b>               |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-0600-4401</a>                    | DUES & SUBS                       | 1,268.65          | 896.90            | 321.00            | 2,590.00          | 2,700.00          | 110.00            | 4.25%          | 2,750.00          | 50.00 1.85%            |
| <b>Total Object: 4401 - DUES &amp; SUBS:</b>        |                                   | <b>1,268.65</b>   | <b>896.90</b>     | <b>321.00</b>     | <b>2,590.00</b>   | <b>2,700.00</b>   | <b>110.00</b>     | <b>4.25%</b>   | <b>2,750.00</b>   | <b>50.00 1.85%</b>     |
| <b>Object: 4403 - TRAVEL/TRAIN/CON</b>              |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-0600-4403</a>                    | TRAVEL/TRAIN/CON                  | 21,011.79         | 34,767.76         | 41,685.65         | 46,760.00         | 57,510.00         | 10,750.00         | 22.99%         | 59,240.00         | 1,730.00 3.01%         |
| <b>Budget Detail</b>                                |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <b>Budget Code</b>                                  | <b>Description</b>                | <b>Units</b>      | <b>Price</b>      | <b>Amount</b>     |                   |                   |                   |                |                   |                        |
| 2028 FALL 2026                                      | BA Continue \$10,000 Medic School | 1.00              | 10,000.00         | 10,000.00         |                   |                   |                   |                |                   |                        |
| 2028 FALL 2026                                      | Original Budget                   | 1.00              | 49,240.00         | 49,240.00         |                   |                   |                   |                |                   |                        |
| <b>Total Object: 4403 - TRAVEL/TRAIN/CON:</b>       |                                   | <b>21,011.79</b>  | <b>34,767.76</b>  | <b>41,685.65</b>  | <b>46,760.00</b>  | <b>57,510.00</b>  | <b>10,750.00</b>  | <b>22.99%</b>  | <b>59,240.00</b>  | <b>1,730.00 3.01%</b>  |
| <b>Object: 4449 - OTHER CONTRACT</b>                |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-0600-4449</a>                    | OTHER CONTRACT                    | 363.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00%          | 0.00              | 0.00 0.00%             |
| <b>Total Object: 4449 - OTHER CONTRACT:</b>         |                                   | <b>363.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00%</b>   | <b>0.00</b>       | <b>0.00 0.00%</b>      |
| <b>Total Category: 4300 - CONTRACTUAL SERVICES:</b> |                                   | <b>415,635.12</b> | <b>466,320.13</b> | <b>192,281.27</b> | <b>536,070.00</b> | <b>545,940.00</b> | <b>9,870.00</b>   | <b>1.84%</b>   | <b>565,020.00</b> | <b>19,080.00 3.49%</b> |
| <b>Category: 4500 - CAPITAL OUTLAY</b>              |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <b>Object: 4530 - MACH &amp; EQUIPMENT</b>          |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-0600-4530</a>                    | MACH & EQUIPMENT                  | 0.00              | 0.00              | 296,627.00        | 0.00              | 0.00              | 0.00              | 0.00%          | 0.00              | 0.00 0.00%             |
| <b>Total Object: 4530 - MACH &amp; EQUIPMENT:</b>   |                                   | <b>0.00</b>       | <b>0.00</b>       | <b>296,627.00</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00%</b>   | <b>0.00</b>       | <b>0.00 0.00%</b>      |
| <b>Total Category: 4500 - CAPITAL OUTLAY:</b>       |                                   | <b>0.00</b>       | <b>0.00</b>       | <b>296,627.00</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00%</b>   | <b>0.00</b>       | <b>0.00 0.00%</b>      |
| <b>Category: 4720 - DEPRECIATION</b>                |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <b>Object: 4721 - DEPRECIATION-PURCHASED</b>        |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-9660-4721</a>                    | DEPRECIATION-PURCHASED            | 108,859.56        | 118,719.35        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00%          | 0.00              | 0.00 0.00%             |
| <b>Total Object: 4721 - DEPRECIATION-PURCHASED:</b> |                                   | <b>108,859.56</b> | <b>118,719.35</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00%</b>   | <b>0.00</b>       | <b>0.00 0.00%</b>      |
| <b>Total Category: 4720 - DEPRECIATION:</b>         |                                   | <b>108,859.56</b> | <b>118,719.35</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00%</b>   | <b>0.00</b>       | <b>0.00 0.00%</b>      |
| <b>Category: 4730 - MISCELLANEOUS</b>               |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <b>Object: 4732 - LOSS-FIXED ASSET</b>              |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-9660-4732</a>                    | LOSS-FIXED ASSET                  | 14,645.10         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00%          | 0.00              | 0.00 0.00%             |
| <b>Total Object: 4732 - LOSS-FIXED ASSET:</b>       |                                   | <b>14,645.10</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00%</b>   | <b>0.00</b>       | <b>0.00 0.00%</b>      |
| <b>Object: 4738 - BAD DEBTS</b>                     |                                   |                   |                   |                   |                   |                   |                   |                |                   |                        |
| <a href="#">660-24-9660-4738</a>                    | BAD DEBTS                         | 844,418.06        | 662,739.56        | 3,159.50          | 829,800.00        | 800,000.00        | -29,800.00        | -3.59%         | 800,000.00        | 0.00 0.00%             |
| <b>Total Object: 4738 - BAD DEBTS:</b>              |                                   | <b>844,418.06</b> | <b>662,739.56</b> | <b>3,159.50</b>   | <b>829,800.00</b> | <b>800,000.00</b> | <b>-29,800.00</b> | <b>-3.59%</b>  | <b>800,000.00</b> | <b>0.00 0.00%</b>      |
| <b>Total Category: 4730 - MISCELLANEOUS:</b>        |                                   | <b>859,063.16</b> | <b>662,739.56</b> | <b>3,159.50</b>   | <b>829,800.00</b> | <b>800,000.00</b> | <b>-29,800.00</b> | <b>-3.59%</b>  | <b>800,000.00</b> | <b>0.00 0.00%</b>      |

Budget Comparison Report

|                                       |                |                |              | Comparison 1  | Comparison 1 |              |          | Comparison 2   | Comparison 2  |         |
|---------------------------------------|----------------|----------------|--------------|---------------|--------------|--------------|----------|----------------|---------------|---------|
|                                       |                |                |              | Budget        | to Parent    |              |          | Budget         | to Comparison |         |
|                                       |                |                |              | 2026          | Budget       | Increase /   | %        | 2028           | 1 Budget      | %       |
|                                       |                |                |              | 2026          | 2027         | (Decrease)   |          | 2028 FALL 2026 | Increase /    |         |
|                                       |                |                |              | 2026          | 2027         | (Decrease)   |          | 2028 FALL 2026 | (Decrease)    |         |
| Account Number                        | 2024           | 2025           | 2026         | Parent Budget | Comparison 1 | Comparison 1 |          | Comparison 2   | Comparison 2  |         |
|                                       | Total Activity | Total Activity | YTD Activity | 2026          | 2027         | Increase /   | %        | 2028           | to Comparison | %       |
|                                       |                |                | Through May  | 2026          | 2027         | (Decrease)   |          | 2028 FALL 2026 | 1 Budget      |         |
|                                       |                |                |              |               |              |              |          |                |               |         |
| Category: 4999 - TRANSFERS OUT        |                |                |              |               |              |              |          |                |               |         |
| Object: 4700 - TRANSFERS OUT          |                |                |              |               |              |              |          |                |               |         |
| <a href="#">660-00-9660-4700</a>      |                |                |              |               |              |              |          |                |               |         |
| TRANSFERS OUT                         | 103,825.00     | 106,940.04     | 45,875.00    | 110,100.00    | 113,400.00   | 3,300.00     | 3.00%    | 116,800.00     | 3,400.00      | 3.00%   |
| Total Object: 4700 - TRANSFERS OUT:   | 103,825.00     | 106,940.04     | 45,875.00    | 110,100.00    | 113,400.00   | 3,300.00     | 3.00%    | 116,800.00     | 3,400.00      | 3.00%   |
| Total Category: 4999 - TRANSFERS OUT: | 103,825.00     | 106,940.04     | 45,875.00    | 110,100.00    | 113,400.00   | 3,300.00     | 3.00%    | 116,800.00     | 3,400.00      | 3.00%   |
| Total Expense:                        | 3,223,289.07   | 3,362,747.42   | 1,415,893.37 | 3,797,900.00  | 3,697,200.00 | -100,700.00  | -2.65%   | 3,842,500.00   | 145,300.00    | 3.93%   |
| Total Fund: 660 - COTTAGE GROVE EMS:  | -211,426.74    | 504,571.90     | -239,550.73  | -583,200.00   | 37,800.00    | 621,000.00   | -106.48% | 11,500.00      | -26,300.00    | -69.58% |
| Report Total:                         | -211,426.74    | 504,571.90     | -239,550.73  | -583,200.00   | 37,800.00    | 621,000.00   | -106.48% | 11,500.00      | -26,300.00    | -69.58% |

Budget Comparison Report

Group Summary

| Object                                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison<br>1 Budget | %      |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|--------|
|                                              |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |        |
|                                              |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Fund: 660 - COTTAGE GROVE EMS                |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Revenue                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Category: 3010 - PROPERTY TAXES              |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 3011 - CURRENT PROP TAX                      | 0.00                   | 0.00                   | 0.00                                | 70,000.00     | 467,000.00             | 397,000.00                          | 567.14%                | 586,000.00               | 119,000.00                                | 25.48% |
| Total Category: 3010 - PROPERTY TAXES:       | 0.00                   | 0.00                   | 0.00                                | 70,000.00     | 467,000.00             | 397,000.00                          | 567.14%                | 586,000.00               | 119,000.00                                | 25.48% |
| Category: 3310 - INTERGOVERNMENTAL           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 3338 - PERA AID                              | 25,419.00              | 24,415.00              | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| 3349 - COUNTY AID                            | 0.00                   | 2,441.30               | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3310 - INTERGOVERNMENTAL:    | 25,419.00              | 26,856.30              | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Category: 3400 - CHARGES FOR SERVICES        |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 3534 - EMS REVENUES                          | 6,875,297.25           | 7,268,053.40           | 3,042,203.00                        | 7,023,100.00  | 7,683,000.00           | 659,900.00                          | 9.40%                  | 7,683,000.00             | 0.00                                      | 0.00%  |
| 3550 - NON-DISCRETIONARY WRITE OFFS          | -3,898,473.49          | -4,314,032.59          | -1,890,598.84                       | -3,878,400.00 | -4,435,000.00          | -556,600.00                         | 14.35%                 | -4,435,000.00            | 0.00                                      | 0.00%  |
| Total Category: 3400 - CHARGES FOR SERVICES: | 2,976,823.76           | 2,954,020.81           | 1,151,604.16                        | 3,144,700.00  | 3,248,000.00           | 103,300.00                          | 3.28%                  | 3,248,000.00             | 0.00                                      | 0.00%  |
| Category: 3809 - INVESTMENT INTEREST         |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 3810 - INVEST INTEREST                       | 0.00                   | 0.00                   | 1,268.48                            | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3809 - INVESTMENT INTEREST:  | 0.00                   | 0.00                   | 1,268.48                            | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Category: 3812 - MISCELLANEOUS               |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 3813 - SALE OF GOODS                         | 0.00                   | 0.00                   | 22,150.00                           | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| 3816 - REFUND & REIMBRS                      | 9,619.57               | 36,442.21              | 1,320.00                            | 0.00          | 20,000.00              | 20,000.00                           | 0.00%                  | 20,000.00                | 0.00                                      | 0.00%  |
| Total Category: 3812 - MISCELLANEOUS:        | 9,619.57               | 36,442.21              | 23,470.00                           | 0.00          | 20,000.00              | 20,000.00                           | 0.00%                  | 20,000.00                | 0.00                                      | 0.00%  |
| Category: 3999 - TRANSFERS IN                |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 3899 - TRANSFER IN                           | 0.00                   | 850,000.00             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3999 - TRANSFERS IN:         | 0.00                   | 850,000.00             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Revenue:                               | 3,011,862.33           | 3,867,319.32           | 1,176,342.64                        | 3,214,700.00  | 3,735,000.00           | 520,300.00                          | 16.19%                 | 3,854,000.00             | 119,000.00                                | 3.19%  |
| Expense                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Category: 4100 - PERSONAL SERVICES           |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 4100 - SALARY-FULL TIME                      | 842,114.39             | 1,060,457.81           | 492,586.72                          | 1,302,000.00  | 1,337,600.00           | 35,600.00                           | 2.73%                  | 1,393,600.00             | 56,000.00                                 | 4.19%  |
| 4110 - OVERTIME F. T.                        | 187,669.06             | 194,657.06             | 75,132.57                           | 86,700.00     | 86,700.00              | 0.00                                | 0.00%                  | 90,200.00                | 3,500.00                                  | 4.04%  |
| 4120 - SAL-PT./TEMP                          | 151,252.43             | 98,407.51              | 38,627.40                           | 244,000.00    | 112,500.00             | -131,500.00                         | -53.89%                | 117,000.00               | 4,500.00                                  | 4.00%  |
| 4121 - O.T. - P.T./TEMP                      | 21,787.93              | 14,433.76              | 5,266.10                            | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| 4138 - MN PAID LEAVE                         | 0.00                   | 368.85                 | 3,145.08                            | 7,100.00      | 7,100.00               | 0.00                                | 0.00%                  | 7,200.00                 | 100.00                                    | 1.41%  |
| 4140 - PENSIONS                              | 3,988.00               | 6,651.00               | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| 4141 - PERA                                  | 187,888.12             | 228,926.64             | 101,959.75                          | 260,100.00    | 250,400.00             | -9,700.00                           | -3.73%                 | 263,100.00               | 12,700.00                                 | 5.07%  |
| 4142 - FICA                                  | 28,514.25              | 28,611.90              | 12,128.14                           | 41,400.00     | 47,100.00              | 5,700.00                            | 13.77%                 | 49,200.00                | 2,100.00                                  | 4.46%  |
| 4144 - HEALTH INSURANCE                      | 131,975.00             | 168,820.00             | 69,000.00                           | 165,600.00    | 185,200.00             | 19,600.00                           | 11.84%                 | 202,900.00               | 17,700.00                                 | 9.56%  |

# Budget Comparison Report

| Object                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget       | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %             | Comparison 2<br>Budget | Comparison 2<br>to Comparison<br>1 Budget | %            |
|-----------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------------|--------------|
|                                                     |                        |                        |                                     | 2026<br>2026        | 2027<br>2027           | Increase /<br>(Decrease)            |               | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |              |
| 4148 - WORKERS COMP                                 | 84,525.00              | 98,300.04              | 39,916.65                           | 95,800.00           | 91,500.00              | -4,300.00                           | -4.49%        | 113,500.00             | 22,000.00                                 | 24.04%       |
| <b>Total Category: 4100 - PERSONAL SERVICES:</b>    | <b>1,639,714.18</b>    | <b>1,899,634.57</b>    | <b>837,762.41</b>                   | <b>2,202,700.00</b> | <b>2,118,100.00</b>    | <b>-84,600.00</b>                   | <b>-3.84%</b> | <b>2,236,700.00</b>    | <b>118,600.00</b>                         | <b>5.60%</b> |
| <b>Category: 4200 - COMMODITIES</b>                 |                        |                        |                                     |                     |                        |                                     |               |                        |                                           |              |
| 4210 - OP SUPPLY-OTHER                              | 51,988.65              | 61,905.33              | 24,608.18                           | 69,180.00           | 70,900.00              | 1,720.00                            | 2.49%         | 73,300.00              | 2,400.00                                  | 3.39%        |
| 4211 - MOTOR FUELS                                  | 28,045.39              | 26,721.80              | 11,678.31                           | 34,480.00           | 32,860.00              | -1,620.00                           | -4.70%        | 34,180.00              | 1,320.00                                  | 4.02%        |
| 4217 - CLOTHING/UNIFORM                             | 16,158.01              | 19,766.64              | 3,901.70                            | 15,570.00           | 16,000.00              | 430.00                              | 2.76%         | 16,500.00              | 500.00                                    | 3.13%        |
| <b>Total Category: 4200 - COMMODITIES:</b>          | <b>96,192.05</b>       | <b>108,393.77</b>      | <b>40,188.19</b>                    | <b>119,230.00</b>   | <b>119,760.00</b>      | <b>530.00</b>                       | <b>0.44%</b>  | <b>123,980.00</b>      | <b>4,220.00</b>                           | <b>3.52%</b> |
| <b>Category: 4300 - CONTRACTUAL SERVICES</b>        |                        |                        |                                     |                     |                        |                                     |               |                        |                                           |              |
| 4300 - PROF SERVICES                                | 21,003.80              | 20,750.95              | 16,392.50                           | 30,360.00           | 31,300.00              | 940.00                              | 3.10%         | 32,190.00              | 890.00                                    | 2.84%        |
| 4302 - LEGAL SERVICE                                | 2,536.00               | 2,224.00               | 1,940.00                            | 0.00                | 0.00                   | 0.00                                | 0.00%         | 0.00                   | 0.00                                      | 0.00%        |
| 4305 - FEES FOR SERVICE                             | 125,377.80             | 128,321.10             | 57,239.29                           | 158,270.00          | 124,230.00             | -34,040.00                          | -21.51%       | 127,950.00             | 3,720.00                                  | 2.99%        |
| 4309 - CREDIT CARD FEES                             | 349.46                 | 324.38                 | 112.90                              | 6,330.00            | 0.00                   | -6,330.00                           | -100.00%      | 0.00                   | 0.00                                      | 0.00%        |
| 4310 - COMMUNICATION                                | 10,946.20              | 12,622.07              | 3,605.57                            | 17,810.00           | 18,330.00              | 520.00                              | 2.92%         | 18,840.00              | 510.00                                    | 2.78%        |
| 4321 - DATA PROCESSING                              | 100,100.00             | 88,500.00              | 44,166.65                           | 106,000.00          | 111,300.00             | 5,300.00                            | 5.00%         | 116,900.00             | 5,600.00                                  | 5.03%        |
| 4350 - INSURANCE CHARGE                             | 13,500.00              | 14,900.04              | 458.35                              | 1,100.00            | 1,700.00               | 600.00                              | 54.55%        | 1,800.00               | 100.00                                    | 5.88%        |
| 4370 - MAINT-REPAIR/EQ                              | 17,904.93              | 19,930.62              | 7,675.14                            | 39,900.00           | 21,180.00              | -18,720.00                          | -46.92%       | 21,800.00              | 620.00                                    | 2.93%        |
| 4372 - MAINT-REPAIR/BLD                             | 0.00                   | 0.00                   | 0.00                                | 0.00                | 0.00                   | 0.00                                | 0.00%         | 0.00                   | 0.00                                      | 0.00%        |
| 4373 - BUILDING MAINTENANCE LABOR ALLOCATION        | 34,000.00              | 36,600.00              | 5,833.35                            | 14,000.00           | 15,100.00              | 1,100.00                            | 7.86%         | 16,100.00              | 1,000.00                                  | 6.62%        |
| 4375 - CHARGE-FLEET MNT                             | 67,273.49              | 104,958.31             | 12,850.87                           | 67,000.00           | 75,000.00              | 8,000.00                            | 11.94%        | 78,750.00              | 3,750.00                                  | 5.00%        |
| 4380 - RENTAL/LEASE                                 | 0.00                   | 1,524.00               | 0.00                                | 45,950.00           | 87,590.00              | 41,640.00                           | 90.62%        | 88,700.00              | 1,110.00                                  | 1.27%        |
| 4401 - DUES & SUBS                                  | 1,268.65               | 896.90                 | 321.00                              | 2,590.00            | 2,700.00               | 110.00                              | 4.25%         | 2,750.00               | 50.00                                     | 1.85%        |
| 4403 - TRAVEL/TRAIN/CON                             | 21,011.79              | 34,767.76              | 41,685.65                           | 46,760.00           | 57,510.00              | 10,750.00                           | 22.99%        | 59,240.00              | 1,730.00                                  | 3.01%        |
| 4449 - OTHER CONTRACT                               | 363.00                 | 0.00                   | 0.00                                | 0.00                | 0.00                   | 0.00                                | 0.00%         | 0.00                   | 0.00                                      | 0.00%        |
| <b>Total Category: 4300 - CONTRACTUAL SERVICES:</b> | <b>415,635.12</b>      | <b>466,320.13</b>      | <b>192,281.27</b>                   | <b>536,070.00</b>   | <b>545,940.00</b>      | <b>9,870.00</b>                     | <b>1.84%</b>  | <b>565,020.00</b>      | <b>19,080.00</b>                          | <b>3.49%</b> |
| <b>Category: 4500 - CAPITAL OUTLAY</b>              |                        |                        |                                     |                     |                        |                                     |               |                        |                                           |              |
| 4530 - MACH & EQUIPMENT                             | 0.00                   | 0.00                   | 296,627.00                          | 0.00                | 0.00                   | 0.00                                | 0.00%         | 0.00                   | 0.00                                      | 0.00%        |
| <b>Total Category: 4500 - CAPITAL OUTLAY:</b>       | <b>0.00</b>            | <b>0.00</b>            | <b>296,627.00</b>                   | <b>0.00</b>         | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>  | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b> |
| <b>Category: 4720 - DEPRECIATION</b>                |                        |                        |                                     |                     |                        |                                     |               |                        |                                           |              |
| 4721 - DEPRECIATION-PURCHASED                       | 108,859.56             | 118,719.35             | 0.00                                | 0.00                | 0.00                   | 0.00                                | 0.00%         | 0.00                   | 0.00                                      | 0.00%        |
| <b>Total Category: 4720 - DEPRECIATION:</b>         | <b>108,859.56</b>      | <b>118,719.35</b>      | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00%</b>  | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00%</b> |
| <b>Category: 4730 - MISCELLANEOUS</b>               |                        |                        |                                     |                     |                        |                                     |               |                        |                                           |              |
| 4732 - LOSS-FIXED ASSET                             | 14,645.10              | 0.00                   | 0.00                                | 0.00                | 0.00                   | 0.00                                | 0.00%         | 0.00                   | 0.00                                      | 0.00%        |
| 4738 - BAD DEBTS                                    | 844,418.06             | 662,739.56             | 3,159.50                            | 829,800.00          | 800,000.00             | -29,800.00                          | -3.59%        | 800,000.00             | 0.00                                      | 0.00%        |
| <b>Total Category: 4730 - MISCELLANEOUS:</b>        | <b>859,063.16</b>      | <b>662,739.56</b>      | <b>3,159.50</b>                     | <b>829,800.00</b>   | <b>800,000.00</b>      | <b>-29,800.00</b>                   | <b>-3.59%</b> | <b>800,000.00</b>      | <b>0.00</b>                               | <b>0.00%</b> |

Budget Comparison Report

| Object                                | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison<br>1 Budget | %       |
|---------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
|                                       |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Category: 4999 - TRANSFERS OUT        |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| 4700 - TRANSFERS OUT                  | 103,825.00             | 106,940.04             | 45,875.00                           | 110,100.00    | 113,400.00             | 3,300.00                            | 3.00%    | 116,800.00             | 3,400.00                                  | 3.00%   |
| Total Category: 4999 - TRANSFERS OUT: | 103,825.00             | 106,940.04             | 45,875.00                           | 110,100.00    | 113,400.00             | 3,300.00                            | 3.00%    | 116,800.00             | 3,400.00                                  | 3.00%   |
| Total Expense:                        | 3,223,289.07           | 3,362,747.42           | 1,415,893.37                        | 3,797,900.00  | 3,697,200.00           | -100,700.00                         | -2.65%   | 3,842,500.00           | 145,300.00                                | 3.93%   |
| Total Fund: 660 - COTTAGE GROVE EMS:  | -211,426.74            | 504,571.90             | -239,550.73                         | -583,200.00   | 37,800.00              | 621,000.00                          | -106.48% | 11,500.00              | -26,300.00                                | -69.58% |
| Report Total:                         | -211,426.74            | 504,571.90             | -239,550.73                         | -583,200.00   | 37,800.00              | 621,000.00                          | -106.48% | 11,500.00              | -26,300.00                                | -69.58% |

Budget Comparison Report

Fund Summary

|                         |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison<br>1 Budget | %       |
|-------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
|                         |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund                    | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |          |                        |                                           |         |
| 660 - COTTAGE GROVE EMS | -211,426.74            | 504,571.90             | -239,550.73                         | -583,200.00   | 37,800.00              | 621,000.00                          | -106.48% | 11,500.00              | -26,300.00                                | -69.58% |
| Report Total:           | -211,426.74            | 504,571.90             | -239,550.73                         | -583,200.00   | 37,800.00              | 621,000.00                          | -106.48% | 11,500.00              | -26,300.00                                | -69.58% |



**To:** Honorable Mayor and City Council Members  
Jennifer Levitt, City Administrator  
**From:** Tamara Anderson, City Clerk  
**Date:** 7/20/2026  
**Subject:** City Hall Room Reservation Fees

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## **BACKGROUND**

Over the past several years, public reservations for City Hall meeting rooms (including the Training Room, St. Croix Room, Mississippi Room, Cannon Room, and Amphitheater) have steadily increased. While we welcome civic engagement, this higher volume of traffic has resulted in accelerated wear and tear on facility assets, including audio-visual equipment, carpet, chairs, and tables.

While offering room access supports local community activity, maintaining and replacing damaged or worn equipment, furniture, and flooring should not fall entirely as a burden on all taxpayers. Because room usage is restricted to specific qualifying groups, it is both reasonable and equitable to establish a fee structure so that user groups contribute toward ongoing maintenance, upkeep, and future asset replacement.

## **CITY HALL MEETING ROOMS & CAPACITY**

City Hall offers several spaces for eligible community groups, varying in capacity to accommodate small committee meetings up to larger public gatherings:

- Training Room (with/without Kitchen Access): 69 seats
- St. Croix Room: 20 seats
- Mississippi Room: 8 seats
- Cannon Room: 4 seats
- Amphitheater: Outdoor council/assembly seating area

Under current regulations, room reservation privileges at City Hall are strictly limited to non-commercial entities meeting specific qualifications:

- **Non-Profit Organizations:** Must be an active 501(c)(3) or state-registered non-profit entities operating within or directly serving Cottage Grove.
- **Homeowner Associations (HOAs):** Recognized HOAs located within the City of Cottage Grove conducting official association business.



- **Civic & Youth Groups:** Recognized local community service organizations, neighborhood groups, and governmental agencies.

Commercial or for-profit uses remain prohibited under standard City Hall room use policies.

## COMPARATIVE SURROUNDING CITIES & LOCAL FACILITY FEES

To evaluate appropriate rate structures, staff researched room rental fee models across neighboring municipalities, as well as existing rental rates for specialized facilities within Cottage Grove (such as the HERO Center and Glacial Valley Park Facility):

| Location / Facility                             | Qualifying Non-Profit / Resident Fee                                                             | Notes                                                                |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| Cottage Grove City Hall ( <i>Current</i> )      | <b>\$0 / Free</b>                                                                                | N/A                                                                  |
| HERO Center ( <i>Cottage Grove</i> )            | \$100/ 4-hr block (30 people)<br>\$170/ 4-hr block (50 people)<br>\$340/ 4-hr block (100 people) | Classrooms & Training Facilities                                     |
| Glacial Valley Park Facility                    | \$464 / day                                                                                      | Varies by class/amenity tier                                         |
| Woodbury                                        | \$25 – \$45 / hour                                                                               | Hourly room rates vary by room size                                  |
| Hastings                                        | \$40 / hour                                                                                      | Non-profit discount applied                                          |
| Eagan                                           | \$120 / 4-hour block (16 people)<br>\$80/ hour (120 people)                                      |                                                                      |
| Inver Grove Heights                             | \$50 - \$87 / hour (depending on room size)                                                      | Room sizes 30 to 120 people                                          |
| Newport                                         | No meeting spaces for the public                                                                 |                                                                      |
| St. Paul Park                                   | \$50 per hour                                                                                    | Maryn DeForth Community Room (does not rent city hall)               |
| Burnsville                                      | \$49 / 4-hour block                                                                              |                                                                      |
| Woodbury                                        | \$70-\$100 per hour (70 people)<br>\$40-\$60 per hour (12 people)                                | City Hall does not reserve rooms they direct people to Lookout Ridge |
| Washington County Ravine Park Multipurpose Room | \$60 per hour (8am-4pm)<br>\$130 per hour (4pm-10pm)                                             |                                                                      |

## PROPOSED CITY HALL FEE SCHEDULE

Staff proposes establishing the following tiered rate structure based on room capacity and feature availability, structured around standard 4-hour reservation blocks:

| Room Name                            | Seating Capacity | Proposed Fee (4-Hour Block) |
|--------------------------------------|------------------|-----------------------------|
| Mississippi Room                     | 8 seats          | <b>\$50/ 4-hour block</b>   |
| St. Croix Room                       | 20 seats         | <b>\$75/ 4-hour block</b>   |
| Training Room (with/without Kitchen) | 69 seats         | <b>\$150/ 4-hour block</b>  |
| Cannon Room                          | 4 seats          | <b>\$25/ 4-hour block</b>   |
| Amphitheater                         | Outdoor          | <b>Free</b>                 |

## RECOMMENDATION

To ensure that public facilities are properly maintained without placing an extra tax burden on the general public, staff recommend establishing the proposed room rental fee schedule to the eligible community groups for City Hall meeting rooms and adding these fees to the City Fee Table.

**To:** Honorable Mayor and City Council Members  
Jennifer Levitt, City Administrator  
**From:** Tamara Anderson, City Clerk  
**Date:** 7/20/2026  
**Subject:** Proposed Fee Schedule Adjustments: Solid Waste, Massage Therapist, and Tobacco Licensing Fees

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## **BACKGROUND / SUMMARY**

As part of the ongoing budget review and fee schedule updates for Fund 100 (City Clerk Revenues), staff have reviewed the current fee structures associated with commercial and professional licensing.

Over more than twelve years, the administrative cost of conducting background checks, processing applications, and maintaining regulatory oversight has increased, while municipal licensing fees have remained static.

To ensure alignment with surrounding peer cities and recover administrative costs ahead of the upcoming licensing cycle, staff propose bringing the fee schedule adjustments forward for City Council consideration and approval at the September 2, 2026 meeting. Approving these updates in September ensures that all revised fee rates are fully established and communicated in advance for the 2027 licensing season.

## **COMPARATIVE ANALYSIS: SURROUNDING COMMUNITIES**

A survey of regional peer cities highlights how Cottage Grove's current fee rates compare across each license category:

### **1. Solid Waste Licensing (13 Commercial Licenses & 3 Residential Licenses)**

- **Cottage Grove Current:** \$365.00 (Commercial) / \$570.00 (Residential).
- **Regional Comparison:**
  - **Woodbury:** \$500.00 (Commercial & Residential) + \$75.00 per truck fee.
  - **Oakdale:** \$750.00 (Commercial & Residential)
  - **Hastings:** \$350.00 (Commercial & Residential)
  - **Inver Grove Heights:** \$250.00 (Commercial & Residential)
  - **Stillwater:** \$300.00 (Commercial & Residential)
  - **Lake Elmo:** \$120.00 (Commercial & Residential)

- **Proposed Adjustment: Increase Commercial Hauling from \$365.00 to \$425.00**
  - *Rationale:* We currently issue 13 commercial waste licenses at \$365.00 (\$4,745 total baseline). Raising this rate to \$425.00 makes us more in line with Woodbury and Oakdale.
  - *Financial Impact:* +\$780.00 (Commercial Licenses) No change to Residential.

## 2. Massage Therapist & Business Licensing (16 Therapists & 5 Business Licenses)

- **Cottage Grove Current:** \$50.00 (Therapist) / \$100.00 (Business).
- **Comparison:**
  - **Inver Grove Heights:** \$175.00 (Therapist) / \$200.00 (Business)
  - **Oakdale:** \$37.00 (Therapist) / \$158.00 (Business)
  - **Woodbury:** \$50.00 (Therapist) / \$100.00 (Business)
  - **Hastings & Stillwater:** \$100.00 (Therapist) / \$100.00 (Business)
  - **Lake Elmo:** \$50.00 (Therapist) / \$100.00 (Business)
- **Proposed Adjustment: Increase in Massage Therapist Licenses from \$50.00 to \$100.00 and Massage Business from \$100.00 to \$125.00**
  - *Rationale:* Matches the Massage Therapist license of \$100 with Woodbury and Stillwater. Raise the Massage Business License to \$125 which is a little higher anticipating peer fee updates in the upcoming year.
  - *Financial Impact:* +\$800.00 (Therapist) & +\$125.00 (Business)

## 3. Tobacco Licensing (17 Tobacco Licenses)

- **Cottage Grove Current:** \$250.00
- **Regional Comparison:**
  - **Oakdale:** \$350.00.
  - **Woodbury & Inver Grove Heights:** \$300.00.
  - **Hastings & Stillwater:** \$250.00.
  - **Lake Elmo:** Administered at the county level (Washington County).
- **Proposed Adjustment: Increase from \$250.00 to \$300.00**
  - *Rationale:* Aligns Cottage Grove directly with our larger neighboring communities (Woodbury, Inver Grove Heights, and Oakdale).

- *Financial Impact:* +\$850.00 (to help offset enforcement costs)

## **STATE STATUTORY PROCESS FOR TOBACCO FEE INCREASES**

Under Minn. Stat. § 461.12, municipal governments have statutory authority to set and raise retail tobacco licensing fees to cover regulatory and enforcement costs. To implement fee changes for the 2027 licensing season at the September 2, 2026 meeting, the following procedural steps are required:

### **1. 30-Day Written Notice to Licensees (Minn. Stat. § 461.19):**

- The City must provide direct written notice via mail to all active tobacco license holders at least **30 days prior** to the September 2 meeting where the proposal will be acted upon.
- The notice must state the meeting date, time, location, and the details of the proposed fee increase.

### **2. Public Hearing & Website Notice (Minn. Stat. § 415.19):**

- **10 Days Prior:** Post notice of the proposed fee schedule amendment on the official City website at least 10 days before the September 2 vote.
- **10 Days Post-Vote:** Post notice of the Council-approved fee schedule on the City website within 10 days following adoption.

### **3. Cost Recovery Justification:**

- Fees collected under Minn. Stat. § 461.12 must reflect reasonable administrative, inspection, and compliance enforcement costs incurred by the City.

## **Recommendation**

Staff recommend that the City Council provide direction to staff to prepare and present the proposed fee schedule updates for formal adoption at the September 2, 2026, Regular City Council Meeting.

If Council concurs with the proposed fee adjustments, staff will complete the required 30-day statutory notice to active tobacco retailers (per Minn. Stat. § 461.19) and post the required public website notices (per Minn. Stat. § 415.19) prior to the September 2nd vote. This timeline ensures all fee adjustments are finalized and implemented ahead of the 2027 licensing season.

# Budget Comparison Report

## Account Detail

| Account Number                        | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1  | Comparison 1 | Comparison 1                       | %           | Comparison 2           | Comparison 2                       | %          |        |
|---------------------------------------|------------------------|------------------------|-------------------------------------|---------------|--------------|------------------------------------|-------------|------------------------|------------------------------------|------------|--------|
|                                       |                        |                        |                                     | Parent Budget | Budget       | to Parent                          |             | Budget                 | to Comparison 1                    |            |        |
|                                       |                        |                        |                                     | 2026<br>2026  | 2027<br>2027 | Budget<br>Increase /<br>(Decrease) |             | 2028<br>2028 FALL 2026 | Budget<br>Increase /<br>(Decrease) |            |        |
| Fund: 100 - GENERAL FUND              |                        |                        |                                     |               |              |                                    |             |                        |                                    |            |        |
| Department: 00 - UNDEFINED            |                        |                        |                                     |               |              |                                    |             |                        |                                    |            |        |
| Category: 4999 - TRANSFERS OUT        |                        |                        |                                     |               |              |                                    |             |                        |                                    |            |        |
| Object: 4700 - TRANSFERS OUT          |                        |                        |                                     |               |              |                                    |             |                        |                                    |            |        |
| <a href="#">100-00-9100-4700</a>      | 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% |
| Budget Detail                         |                        |                        |                                     |               |              |                                    |             |                        |                                    |            |        |
| Budget Code                           | Description            | Units                  | Price                               | Amount        |              |                                    |             |                        |                                    |            |        |
| 2027                                  | Fund Compensated Abs.  | 0.00                   | 0.00                                | 90,000.00     |              |                                    |             |                        |                                    |            |        |
| Total Object: 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% |
| Object: 4701 - RESIDUAL EQUITY        |                        |                        |                                     |               |              |                                    |             |                        |                                    |            |        |
| <a href="#">100-00-9100-4701</a>      | CONTINGENCY            | 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 Object: 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% |

Budget Comparison Report

|                                           |                  |                            |           | Comparison 1   | Comparison 1   |              |           | Comparison 2   | Comparison 2    |        |        |
|-------------------------------------------|------------------|----------------------------|-----------|----------------|----------------|--------------|-----------|----------------|-----------------|--------|--------|
|                                           |                  |                            |           | Parent Budget  | Budget         | to Parent    | %         | Budget         | to Comparison 1 | %      |        |
|                                           |                  |                            |           | 2026           | 2027           | Increase /   |           | 2028           | Increase /      |        |        |
|                                           |                  |                            |           | 2026           | 2027           | (Decrease)   |           | 2028 FALL 2026 | (Decrease)      |        |        |
| Account Number                            |                  |                            |           | 2024           | 2025           | 2026         |           |                |                 |        |        |
|                                           |                  |                            |           | Total Activity | Total Activity | YTD Activity |           |                |                 |        |        |
|                                           |                  |                            |           |                |                | Through May  |           |                |                 |        |        |
| Department: 01 - MAYOR-COUNCIL            |                  |                            |           |                |                |              |           |                |                 |        |        |
| Category: 4100 - PERSONAL SERVICES        |                  |                            |           |                |                |              |           |                |                 |        |        |
| Object: 4120 - SAL-P.T./TEMP              |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4120</a>          | 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%  |
| Total Object: 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%  |
| Object: 4138 - MN PAID LEAVE              |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4138</a>          | MN PAID LEAVE    | 0.00                       | 0.00      | 115.05         | 0.00           | 200.00       | 200.00    | 0.00%          | 200.00          | 0.00   | 0.00%  |
| Total Object: 4138 - MN PAID LEAVE:       |                  | 0.00                       | 0.00      | 115.05         | 0.00           | 200.00       | 200.00    | 0.00%          | 200.00          | 0.00   | 0.00%  |
| Object: 4141 - PERA                       |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4141</a>          | 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%  |
| Total Object: 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%  |
| Object: 4142 - FICA                       |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4142</a>          | 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%  |
| Total Object: 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%  |
| Object: 4148 - WORKERS COMP               |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4148</a>          | WORKERS COMP     | 170.00                     | 180.00    | 33.35          | 80.00          | 0.00         | -80.00    | -100.00%       | 0.00            | 0.00   | 0.00%  |
| Total Object: 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              |                  |                            |           |                |                |              |           |                |                 |        |        |
| Object: 4210 - OP SUPPLY-OTHER            |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4210</a>          | 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 Object: 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     |                  |                            |           |                |                |              |           |                |                 |        |        |
| Object: 4300 - PROF SERVICES              |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4300</a>          | 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%  |
| Budget Detail                             |                  |                            |           |                |                |              |           |                |                 |        |        |
| Budget Code                               |                  | Description                |           | Units          | Price          | Amount       |           |                |                 |        |        |
| 2027                                      |                  | Strategic Planning Meeting |           | 1.00           | 7,700.00       | 7,700.00     |           |                |                 |        |        |
| 2028 FALL 2026                            |                  | Strategic Planning Meeting |           | 1.00           | 8,000.00       | 8,000.00     |           |                |                 |        |        |
| Total Object: 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%  |
| Object: 4305 - FEES FOR SERVICE           |                  |                            |           |                |                |              |           |                |                 |        |        |
| <a href="#">100-01-0010-4305</a>          | FEES FOR SERVICE | 120.20                     | 0.00      | 0.00           | 510.00         | 0.00         | -510.00   | -100.00%       | 0.00            | 0.00   | 0.00%  |
| Total Object: 4305 - FEES FOR SERVICE:    |                  | 120.20                     | 0.00      | 0.00           | 510.00         | 0.00         | -510.00   | -100.00%       | 0.00            | 0.00   | 0.00%  |

Budget Comparison Report

|                                        |                                              |           |           |           | Comparison 1  | Comparison 1 |                  | Comparison 2 | Comparison 2   |                 |         |
|----------------------------------------|----------------------------------------------|-----------|-----------|-----------|---------------|--------------|------------------|--------------|----------------|-----------------|---------|
|                                        |                                              |           |           |           | Parent Budget | Budget       | to Parent Budget | %            | Budget         | to Comparison 1 | %       |
|                                        |                                              |           |           |           | 2026          | 2027         | Increase /       |              | 2028           | Increase /      |         |
|                                        |                                              |           |           |           | 2026          | 2027         | (Decrease)       |              | 2028 FALL 2026 | (Decrease)      |         |
| Account Number                         |                                              |           |           |           |               |              |                  |              |                |                 |         |
| Object: 4321 - DATA PROCESSING         |                                              |           |           |           |               |              |                  |              |                |                 |         |
| <a href="#">100-01-0010-4321</a>       | 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%   |
| Total Object: 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%   |
| Object: 4350 - INSURANCE CHARGE        |                                              |           |           |           |               |              |                  |              |                |                 |         |
| <a href="#">100-01-0010-4350</a>       | 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%   |
| Total Object: 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%   |
| Object: 4401 - DUES & SUBS             |                                              |           |           |           |               |              |                  |              |                |                 |         |
| <a href="#">100-01-0010-4401</a>       | 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%   |
| Budget Detail                          |                                              |           |           |           |               |              |                  |              |                |                 |         |
| Budget Code                            | Description                                  | Units     | Price     | Amount    |               |              |                  |              |                |                 |         |
| 2027                                   | League of MN Cities Memebership              | 1.00      | 34,700.00 | 34,700.00 |               |              |                  |              |                |                 |         |
| 2027                                   | Metro Cities Membership                      | 1.00      | 12,500.00 | 12,500.00 |               |              |                  |              |                |                 |         |
| 2027                                   | Mississippi River Cities & Towns Initiative  | 1.00      | 3,000.00  | 3,000.00  |               |              |                  |              |                |                 |         |
| 2027                                   | MN Mayors Association                        | 1.00      | 50.00     | 50.00     |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | League of MN Cities Membership               | 1.00      | 35,000.00 | 35,000.00 |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | Metro Cities Membership                      | 1.00      | 13,500.00 | 13,500.00 |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | Mississippi River Cities & Towns Initiative  | 1.00      | 3,000.00  | 3,000.00  |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | MN Mayors Association Membership             | 1.00      | 50.00     | 50.00     |               |              |                  |              |                |                 |         |
| Total Object: 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%   |
| Object: 4403 - TRAVEL/TRAIN/CON        |                                              |           |           |           |               |              |                  |              |                |                 |         |
| <a href="#">100-01-0010-4403</a>       | 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% |
| Budget Detail                          |                                              |           |           |           |               |              |                  |              |                |                 |         |
| Budget Code                            | Description                                  | Units     | Price     | Amount    |               |              |                  |              |                |                 |         |
| 2027                                   | City Day on the Hill                         | 2.00      | 125.00    | 250.00    |               |              |                  |              |                |                 |         |
| 2027                                   | League of MN Cities Conference               | 1.00      | 1,000.00  | 1,000.00  |               |              |                  |              |                |                 |         |
| 2027                                   | National League of Cities Conference         | 2.00      | 2,500.00  | 5,000.00  |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | Additional Training                          | 1.00      | 3,800.00  | 3,800.00  |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | City Day on the Hill                         | 3.00      | 125.00    | 375.00    |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | League of MN Ciites Conference               | 1.00      | 1,000.00  | 1,000.00  |               |              |                  |              |                |                 |         |
| 2028 FALL 2026                         | National League of Cities Congressional Conf | 2.00      | 4,000.00  | 8,000.00  |               |              |                  |              |                |                 |         |
| Total Object: 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% |



Budget Comparison Report

|                                              |                                   |                |              |               | Comparison 1 | Comparison 1 |           | Comparison 2   | Comparison 2    |                 |
|----------------------------------------------|-----------------------------------|----------------|--------------|---------------|--------------|--------------|-----------|----------------|-----------------|-----------------|
|                                              |                                   |                |              |               | Budget       | to Parent    | %         | Budget         | to Comparison 1 | %               |
|                                              |                                   |                |              |               | 2026         | Increase /   |           | 2028           | Increase /      |                 |
|                                              |                                   |                |              |               | 2026         | (Decrease)   |           | 2028 FALL 2026 | (Decrease)      |                 |
| Account Number                               | 2024                              | 2025           | 2026         | Parent Budget | 2027         |              |           |                |                 |                 |
|                                              | Total Activity                    | Total Activity | YTD Activity | 2026          | 2027         |              |           |                |                 |                 |
|                                              |                                   |                | Through May  |               |              |              |           |                |                 |                 |
| Object: 4434 - SPECIAL EVENTS                |                                   |                |              |               |              |              |           |                |                 |                 |
| <a href="#">100-01-0010-4434</a>             | 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%   |
| Budget Detail                                |                                   |                |              |               |              |              |           |                |                 |                 |
| Budget Code                                  | Description                       | Units          | Price        | Amount        |              |              |           |                |                 |                 |
| 2027                                         | Budget Workshops Catering         | 2.00           | 400.00       | 800.00        |              |              |           |                |                 |                 |
| 2027                                         | Legislative Agenda Meeting Dinner | 1.00           | 350.00       | 350.00        |              |              |           |                |                 |                 |
| 2027                                         | Mayor for a Day Dinner            | 1.00           | 250.00       | 250.00        |              |              |           |                |                 |                 |
| 2027                                         | Strategic Planning Meeting Lunch  | 1.00           | 250.00       | 250.00        |              |              |           |                |                 |                 |
| 2028 FALL 2026                               | Budget Workshops Catering         | 2.00           | 525.00       | 1,050.00      |              |              |           |                |                 |                 |
| 2028 FALL 2026                               | Legislative Agenda Meeting Dinner | 1.00           | 450.00       | 450.00        |              |              |           |                |                 |                 |
| 2028 FALL 2026                               | Mayor for a Day Dinner            | 1.00           | 300.00       | 300.00        |              |              |           |                |                 |                 |
| 2028 FALL 2026                               | Strategic Planning Meeting Lunch  | 1.00           | 325.00       | 325.00        |              |              |           |                |                 |                 |
| Total Object: 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% |

Budget Comparison Report

|                                        |                          |            |            |              | Comparison 1  | Comparison 1 |            | Comparison 2 | Comparison 2   |                 |        |
|----------------------------------------|--------------------------|------------|------------|--------------|---------------|--------------|------------|--------------|----------------|-----------------|--------|
|                                        |                          |            |            |              | Parent Budget | Budget       | to Parent  | %            | Budget         | to Comparison 1 | %      |
|                                        |                          |            |            |              | 2026          | 2027         | Budget     |              | 2028           | Budget          |        |
|                                        |                          |            |            |              | 2026          | 2027         | Increase / |              | 2028 FALL 2026 | Increase /      |        |
|                                        |                          |            |            |              |               |              | (Decrease) |              |                | (Decrease)      |        |
| Account Number                         |                          |            |            |              |               |              |            |              |                |                 |        |
| Department: 02 - ADMINISTRATION        |                          |            |            |              |               |              |            |              |                |                 |        |
| Category: 4100 - PERSONAL SERVICES     |                          |            |            |              |               |              |            |              |                |                 |        |
| Object: 4100 - SALARY-FULL TIME        |                          |            |            |              |               |              |            |              |                |                 |        |
| <a href="#">100-02-0110-4100</a>       | 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 Detail                          |                          |            |            |              |               |              |            |              |                |                 |        |
| Budget Code                            | Description              | Units      | Price      | Amount       |               |              |            |              |                |                 |        |
| 2027                                   | Move HR Director to 2028 | 0.00       | 0.00       | -176,300.00  |               |              |            |              |                |                 |        |
| 2027                                   | Original                 | 0.00       | 0.00       | 1,079,800.00 |               |              |            |              |                |                 |        |
| Total Object: 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% |
| Object: 4110 - OVERTIME F. T.          |                          |            |            |              |               |              |            |              |                |                 |        |
| <a href="#">100-02-0110-4110</a>       | OVERTIME F. T.           | 569.94     | 447.00     | 0.00         | 0.00          | 0.00         | 0.00       | 0.00%        | 0.00           | 0.00            | 0.00%  |
| Total Object: 4110 - OVERTIME F. T.:   |                          | 569.94     | 447.00     | 0.00         | 0.00          | 0.00         | 0.00       | 0.00%        | 0.00           | 0.00            | 0.00%  |
| Object: 4120 - SAL-P.T./TEMP           |                          |            |            |              |               |              |            |              |                |                 |        |
| <a href="#">100-02-0110-4120</a>       | 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%  |
| Total Object: 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%  |
| Object: 4138 - MN PAID LEAVE           |                          |            |            |              |               |              |            |              |                |                 |        |
| <a href="#">100-02-0110-4138</a>       | 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%  |
| Total Object: 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%  |
| Object: 4141 - PERA                    |                          |            |            |              |               |              |            |              |                |                 |        |
| <a href="#">100-02-0110-4141</a>       | 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% |
| Budget Detail                          |                          |            |            |              |               |              |            |              |                |                 |        |
| Budget Code                            | Description              | Units      | Price      | Amount       |               |              |            |              |                |                 |        |
| 2027                                   | Move HR Director to 2028 | 0.00       | 0.00       | -13,200.00   |               |              |            |              |                |                 |        |
| 2027                                   | Original                 | 0.00       | 0.00       | 81,900.00    |               |              |            |              |                |                 |        |
| Total Object: 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% |
| Object: 4142 - FICA                    |                          |            |            |              |               |              |            |              |                |                 |        |
| <a href="#">100-02-0110-4142</a>       | 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% |
| Budget Detail                          |                          |            |            |              |               |              |            |              |                |                 |        |
| Budget Code                            | Description              | Units      | Price      | Amount       |               |              |            |              |                |                 |        |
| 2027                                   | Move HR Director to 2028 | 0.00       | 0.00       | -13,500.00   |               |              |            |              |                |                 |        |
| 2027                                   | Original                 | 0.00       | 0.00       | 83,600.00    |               |              |            |              |                |                 |        |
| Total Object: 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% |

# Budget Comparison Report

|                                                         |                          |                        |                        |                                     | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |                  | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |                          |
|---------------------------------------------------------|--------------------------|------------------------|------------------------|-------------------------------------|------------------------|-------------------------------------|------------------|------------------------|-------------------------------------------|--------------------------|
|                                                         |                          |                        |                        |                                     | 2026                   | 2027                                | %                | 2028                   | Increase /<br>(Decrease)                  | %                        |
| Account Number                                          |                          | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026           | 2027<br>2027                        |                  | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |                          |
| <b>Object: 4144 - HEALTH INSURANCE</b>                  |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4144</a>                        | 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%         |
| <b>Budget Detail</b>                                    |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <b>Budget Code</b>                                      | <b>Description</b>       |                        | <b>Units</b>           | <b>Price</b>                        | <b>Amount</b>          |                                     |                  |                        |                                           |                          |
| 2027                                                    | Move HR Director to 2028 |                        | 0.00                   | 0.00                                | -15,800.00             |                                     |                  |                        |                                           |                          |
| 2027                                                    | Original                 |                        | 0.00                   | 0.00                                | 118,500.00             |                                     |                  |                        |                                           |                          |
| <b>Total Object: 4144 - HEALTH INSURANCE:</b>           |                          | <b>69,000.00</b>       | <b>85,800.00</b>       | <b>39,000.00</b>                    | <b>93,600.00</b>       | <b>102,700.00</b>                   | <b>9,100.00</b>  | <b>9.72%</b>           | <b>130,500.00</b>                         | <b>27,800.00 27.07%</b>  |
| <b>Object: 4147 - UNEMPLOYMENT</b>                      |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4147</a>                        | UNEMPLOYMENT             | 5,925.81               | 8,080.65               | 0.00                                | 0.00                   | 0.00                                | 0.00             | 0.00%                  | 0.00                                      | 0.00 0.00%               |
| <b>Total Object: 4147 - UNEMPLOYMENT:</b>               |                          | <b>5,925.81</b>        | <b>8,080.65</b>        | <b>0.00</b>                         | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00</b>      | <b>0.00%</b>           | <b>0.00</b>                               | <b>0.00 0.00%</b>        |
| <b>Object: 4148 - WORKERS COMP</b>                      |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4148</a>                        | 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%          |
| <b>Budget Detail</b>                                    |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <b>Budget Code</b>                                      | <b>Description</b>       |                        | <b>Units</b>           | <b>Price</b>                        | <b>Amount</b>          |                                     |                  |                        |                                           |                          |
| 2027                                                    | Move HR Director to 2028 |                        | 0.00                   | 0.00                                | -500.00                |                                     |                  |                        |                                           |                          |
| 2027                                                    | Original                 |                        | 0.00                   | 0.00                                | 16,000.00              |                                     |                  |                        |                                           |                          |
| <b>Total Object: 4148 - WORKERS COMP:</b>               |                          | <b>4,600.00</b>        | <b>5,400.00</b>        | <b>1,583.35</b>                     | <b>3,800.00</b>        | <b>15,500.00</b>                    | <b>11,700.00</b> | <b>307.89%</b>         | <b>23,700.00</b>                          | <b>8,200.00 52.90%</b>   |
| <b>Total Category: 4100 - PERSONAL SERVICES:</b>        |                          | <b>845,328.80</b>      | <b>1,025,342.68</b>    | <b>468,270.86</b>                   | <b>1,111,000.00</b>    | <b>1,165,300.00</b>                 | <b>54,300.00</b> | <b>4.89%</b>           | <b>1,454,500.00</b>                       | <b>289,200.00 24.82%</b> |
| <b>Category: 4200 - COMMODITIES</b>                     |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <b>Object: 4200 - OFFICE SUPPLIES</b>                   |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4200</a>                        | OFFICE SUPPLIES          | 170.99                 | 151.99                 | 0.00                                | 0.00                   | 0.00                                | 0.00             | 0.00%                  | 0.00                                      | 0.00 0.00%               |
| <b>Total Object: 4200 - OFFICE SUPPLIES:</b>            |                          | <b>170.99</b>          | <b>151.99</b>          | <b>0.00</b>                         | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00</b>      | <b>0.00%</b>           | <b>0.00</b>                               | <b>0.00 0.00%</b>        |
| <b>Object: 4210 - OP SUPPLY-OTHER</b>                   |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4210</a>                        | 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%              |
| <b>Total Object: 4210 - OP SUPPLY-OTHER:</b>            |                          | <b>1,162.49</b>        | <b>1,238.01</b>        | <b>154.80</b>                       | <b>920.00</b>          | <b>950.00</b>                       | <b>30.00</b>     | <b>3.26%</b>           | <b>1,000.00</b>                           | <b>50.00 5.26%</b>       |
| <b>Object: 4280 - CAPITAL OUTLAY &lt;\$5,000</b>        |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4280</a>                        | CAPITAL OUTLAY <\$5,000  | 0.00                   | 663.76                 | 0.00                                | 0.00                   | 0.00                                | 0.00             | 0.00%                  | 0.00                                      | 0.00 0.00%               |
| <b>Total Object: 4280 - CAPITAL OUTLAY &lt;\$5,000:</b> |                          | <b>0.00</b>            | <b>663.76</b>          | <b>0.00</b>                         | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00</b>      | <b>0.00%</b>           | <b>0.00</b>                               | <b>0.00 0.00%</b>        |
| <b>Total Category: 4200 - COMMODITIES:</b>              |                          | <b>1,333.48</b>        | <b>2,053.76</b>        | <b>154.80</b>                       | <b>920.00</b>          | <b>950.00</b>                       | <b>30.00</b>     | <b>3.26%</b>           | <b>1,000.00</b>                           | <b>50.00 5.26%</b>       |
| <b>Category: 4300 - CONTRACTUAL SERVICES</b>            |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <b>Object: 4300 - PROF SERVICES</b>                     |                          |                        |                        |                                     |                        |                                     |                  |                        |                                           |                          |
| <a href="#">100-02-0110-4300</a>                        | 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%        |
| <b>Total Object: 4300 - PROF SERVICES:</b>              |                          | <b>6,150.00</b>        | <b>397.22</b>          | <b>0.00</b>                         | <b>11,070.00</b>       | <b>8,975.00</b>                     | <b>-2,095.00</b> | <b>-18.93%</b>         | <b>7,700.00</b>                           | <b>-1,275.00 -14.21%</b> |

Budget Comparison Report

|                                        |                  |           |           | Comparison 1   | Comparison 1   |              |            | Comparison 2   | Comparison 2    |                     |
|----------------------------------------|------------------|-----------|-----------|----------------|----------------|--------------|------------|----------------|-----------------|---------------------|
|                                        |                  |           |           | Budget         | to Parent      |              |            | Budget         | to Comparison 1 |                     |
|                                        |                  |           |           | Budget         | Budget         | %            |            | Budget         | Budget          | %                   |
|                                        |                  |           |           | 2026           | 2027           | Increase /   |            | 2028           | Increase /      |                     |
|                                        |                  |           |           | 2026           | 2027           | (Decrease)   |            | 2028 FALL 2026 | (Decrease)      |                     |
| Account Number                         |                  |           |           | 2024           | 2025           | 2026         |            |                |                 |                     |
|                                        |                  |           |           | Total Activity | Total Activity | YTD Activity |            |                |                 |                     |
|                                        |                  |           |           |                |                | Through May  |            |                |                 |                     |
| Object: 4302 - LEGAL SERVICE           |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4302</a>       | 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% |
| Total Object: 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% |
| Object: 4305 - FEES FOR SERVICE        |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4305</a>       | 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%          |
| Total Object: 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%          |
| Object: 4310 - COMMUNICATION           |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4310</a>       | 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%        |
| Total Object: 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%        |
| Object: 4321 - DATA PROCESSING         |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4321</a>       | 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%      |
| Total Object: 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%      |
| Object: 4340 - PRINTING                |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4340</a>       | PRINTING         | 50.00     | 0.00      | 0.00           | 510.00         | 0.00         | -510.00    | -100.00%       | 0.00            | 0.00 0.00%          |
| Total Object: 4340 - PRINTING:         |                  | 50.00     | 0.00      | 0.00           | 510.00         | 0.00         | -510.00    | -100.00%       | 0.00            | 0.00 0.00%          |
| Object: 4341 - ADVER/PUBLISH           |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4341</a>       | ADVER/PUBLISH    | 0.00      | 0.00      | 0.00           | 0.00           | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%          |
| Total Object: 4341 - ADVER/PUBLISH:    |                  | 0.00      | 0.00      | 0.00           | 0.00           | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00 0.00%          |
| Object: 4350 - INSURANCE CHARGE        |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4350</a>       | 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%        |
| Total Object: 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%        |
| Object: 4370 - MAINT-REPAIR/EQ         |                  |           |           |                |                |              |            |                |                 |                     |
| <a href="#">100-02-0110-4370</a>       | 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:  |                  | 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<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1  | Comparison 1 | %          | Comparison 2             | Comparison 2           | %          |                           |
|----------------------------------------------|-----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|--------------|------------|--------------------------|------------------------|------------|---------------------------|
|                                              |                                               |                        |                        |                                     | Parent Budget | Budget       |            | to Parent<br>Budget      | Budget                 |            | to Comparison 1<br>Budget |
|                                              |                                               |                        |                        |                                     | 2026<br>2026  | 2027<br>2027 |            | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 |            | Increase /<br>(Decrease)  |
| Object: 4401 - DUES & SUBS                   |                                               |                        |                        |                                     |               |              |            |                          |                        |            |                           |
| <a href="#">100-02-0110-4401</a>             | 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%                    |
| Budget Detail                                |                                               |                        |                        |                                     |               |              |            |                          |                        |            |                           |
| Budget Code                                  | Description                                   | Units                  | Price                  | Amount                              |               |              |            |                          |                        |            |                           |
| 2027                                         | American Payroll Association                  | 1.00                   | 350.00                 | 350.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | American Society of Administrative Professic  | 1.00                   | 200.00                 | 200.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | APA Northstar Chapter                         | 1.00                   | 50.00                  | 50.00                               |               |              |            |                          |                        |            |                           |
| 2027                                         | CEAM Membership - Jennifer                    | 1.00                   | 125.00                 | 125.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | ICMA - Jaime                                  | 1.00                   | 200.00                 | 200.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | ICMA - Jennifer                               | 1.00                   | 1,600.00               | 1,600.00                            |               |              |            |                          |                        |            |                           |
| 2027                                         | International Association of Administrative F | 2.00                   | 200.00                 | 400.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | Metropolitan Area Management Associator       | 2.00                   | 50.00                  | 100.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | Minnesota City/County Management Associ       | 2.00                   | 100.00                 | 200.00                              |               |              |            |                          |                        |            |                           |
| 2027                                         | Society for Human Resource Management         | 1.00                   | 300.00                 | 300.00                              |               |              |            |                          |                        |            |                           |
| Total Object: 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%                    |
| Object: 4403 - TRAVEL/TRAIN/CON              |                                               |                        |                        |                                     |               |              |            |                          |                        |            |                           |
| <a href="#">100-02-0110-4403</a>             | 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%                     |
| Total Object: 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%                     |
| Object: 4434 - SPECIAL EVENTS                |                                               |                        |                        |                                     |               |              |            |                          |                        |            |                           |
| <a href="#">100-02-0110-4434</a>             | SPECIAL EVENTS                                | 3,778.51               | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00       | 0.00%                    | 0.00                   | 0.00       | 0.00%                     |
| Total Object: 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%                    |

## Budget Comparison Report

|                                                |  |                 |       | Comparison 1  | Comparison 1 |            |            | Comparison 2   | Comparison 2    |        |            |            |        |
|------------------------------------------------|--|-----------------|-------|---------------|--------------|------------|------------|----------------|-----------------|--------|------------|------------|--------|
|                                                |  |                 |       | Parent Budget | Budget       | to Parent  | %          | Budget         | to Comparison 1 | %      |            |            |        |
|                                                |  |                 |       | 2026          | 2027         | Budget     |            | 2028           | Budget          |        |            |            |        |
| Account Number                                 |  |                 |       | 2026          | 2027         | Increase / |            | 2028 FALL 2026 | Increase /      |        |            |            |        |
|                                                |  |                 |       | 2026          | 2027         | (Decrease) |            |                | (Decrease)      |        |            |            |        |
| Department: 03 - PROFESSIONAL SERVICES         |  |                 |       |               |              |            |            |                |                 |        |            |            |        |
| Category: 4300 - CONTRACTUAL SERVICES          |  |                 |       |               |              |            |            |                |                 |        |            |            |        |
| Object: 4300 - PROF SERVICES                   |  |                 |       |               |              |            |            |                |                 |        |            |            |        |
| <a href="#">100-03-0150-4300</a> 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%  |
| Total Object: 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%  |
| Object: 4302 - LEGAL SERVICE                   |  |                 |       |               |              |            |            |                |                 |        |            |            |        |
| <a href="#">100-03-0150-4302</a> 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% |
| Budget Detail                                  |  |                 |       |               |              |            |            |                |                 |        |            |            |        |
| Budget Code                                    |  | Description     | Units | Price         | Amount       |            |            |                |                 |        |            |            |        |
| 2027                                           |  | Increase 10%    | 1.00  | 35,750.00     | 35,750.00    |            |            |                |                 |        |            |            |        |
| 2027                                           |  | Original Budget | 1.00  | 357,500.00    | 357,500.00   |            |            |                |                 |        |            |            |        |
| Total Object: 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

| Account Number                        |                                           | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|---------------------------------------|-------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|--------|
|                                       |                                           |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Department: 04 - CITY CLERK/ELECTIONS |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| Category: 4100 - PERSONAL SERVICES    |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| Object: 4100 - SALARY-FULL TIME       |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4100</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4138 - MN PAID LEAVE          |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4138</a>      | MN PAID LEAVE                             | 0.00                   | 28.08                  | 244.11                              | 500.00        | 600.00                 | 100.00                              | 20.00%   | 600.00                 | 0.00                                      | 0.00%  |
|                                       | Total Object: 4138 - MN PAID LEAVE:       | 0.00                   | 28.08                  | 244.11                              | 500.00        | 600.00                 | 100.00                              | 20.00%   | 600.00                 | 0.00                                      | 0.00%  |
| Object: 4141 - PERA                   |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4141</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4142 - FICA                   |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4142</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4144 - HEALTH INSURANCE       |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4144</a>      | 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% |
|                                       | Total Object: 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% |
| Object: 4148 - WORKERS COMP           |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4148</a>      | 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 Object: 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          |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| Object: 4210 - OP SUPPLY-OTHER        |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4210</a>      | OP SUPPLY-OTHER                           | 214.70                 | 65.10                  | 0.00                                | 300.00        | 0.00                   | -300.00                             | -100.00% | 0.00                   | 0.00                                      | 0.00%  |
|                                       | Total Object: 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 |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| Object: 4300 - PROF SERVICES          |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| <a href="#">100-04-0200-4300</a>      | PROF SERVICES                             | 14,271.49              | 10,507.64              | 3,956.60                            | 20,000.00     | 15,000.00              | -5,000.00                           | -25.00%  | 15,000.00              | 0.00                                      | 0.00%  |
| Budget Detail                         |                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |        |
| Budget Code                           | Description                               | Units                  | Price                  | Amount                              |               |                        |                                     |          |                        |                                           |        |
| 2027                                  | Original Budget                           | 1.00                   | 20,000.00              | 20,000.00                           |               |                        |                                     |          |                        |                                           |        |
| 2027                                  | Reduce to amount spent                    | 1.00                   | -5,000.00              | -5,000.00                           |               |                        |                                     |          |                        |                                           |        |
| 2028 FALL 2026                        | Original Budget                           | 1.00                   | 20,000.00              | 20,000.00                           |               |                        |                                     |          |                        |                                           |        |
| 2028 FALL 2026                        | Reduce budget by \$5,000                  | 1.00                   | -5,000.00              | -5,000.00                           |               |                        |                                     |          |                        |                                           |        |

Budget Comparison Report

|                                  |                                        |                |                |              | Comparison 1  | Comparison 1 |            | Comparison 2   | Comparison 2    |        |
|----------------------------------|----------------------------------------|----------------|----------------|--------------|---------------|--------------|------------|----------------|-----------------|--------|
|                                  |                                        |                |                |              | Budget        | to Parent    | %          | Budget         | to Comparison 1 | %      |
|                                  |                                        |                |                |              | Parent Budget | Budget       |            |                | Budget          |        |
| Account Number                   |                                        | 2024           | 2025           | 2026         | 2026          | 2027         | Increase / | 2028           | Increase /      |        |
|                                  |                                        | Total Activity | Total Activity | YTD Activity | 2026          | 2027         | (Decrease) | 2028 FALL 2026 | (Decrease)      |        |
|                                  |                                        |                |                | Through May  |               |              |            |                |                 |        |
| <a href="#">100-04-0210-4300</a> | PROF SERVICES                          | 108,892.80     | 0.00           | 0.00         | 120,000.00    | 60,000.00    | -60,000.00 | -50.00%        | 80,000.00       | 33.33% |
|                                  | Total Object: 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       | 26.67% |
|                                  | Object: 4302 - LEGAL SERVICE           |                |                |              |               |              |            |                |                 |        |
| <a href="#">100-04-0200-4302</a> | 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%  |
| Budget Detail                    |                                        |                |                |              |               |              |            |                |                 |        |
| Budget Code                      | Description                            |                | Units          | Price        | Amount        |              |            |                |                 |        |
| 2027                             | Original Budget                        |                | 1.00           | 10,000.00    | 10,000.00     |              |            |                |                 |        |
| 2027                             | Reduce to amount spent                 |                | 1.00           | -5,000.00    | -5,000.00     |              |            |                |                 |        |
| 2028 FALL 2026                   | Original Budget                        |                | 1.00           | 10,000.00    | 10,000.00     |              |            |                |                 |        |
| 2028 FALL 2026                   | Reduce budget by \$5,000               |                | 1.00           | -5,000.00    | -5,000.00     |              |            |                |                 |        |
|                                  | Total Object: 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%  |
|                                  | Object: 4305 - FEES FOR SERVICE        |                |                |              |               |              |            |                |                 |        |
| <a href="#">100-04-0200-4305</a> | FEES FOR SERVICE                       | 319.83         | 66.66          | 0.00         | 600.00        | 600.00       | 0.00       | 0.00%          | 600.00          | 0.00%  |
|                                  | Total Object: 4305 - FEES FOR SERVICE: | 319.83         | 66.66          | 0.00         | 600.00        | 600.00       | 0.00       | 0.00%          | 600.00          | 0.00%  |
|                                  | Object: 4341 - ADVER/PUBLISH           |                |                |              |               |              |            |                |                 |        |
| <a href="#">100-04-0200-4341</a> | ADVER/PUBLISH                          | 27.56          | 173.91         | 71.91        | 500.00        | 500.00       | 0.00       | 0.00%          | 500.00          | 0.00%  |
| <a href="#">100-04-0210-4341</a> | ADVER/PUBLISH                          | 152.88         | 0.00           | 0.00         | 0.00          | 0.00         | 0.00       | 0.00%          | 0.00            | 0.00%  |
|                                  | Total Object: 4341 - ADVER/PUBLISH:    | 180.44         | 173.91         | 71.91        | 500.00        | 500.00       | 0.00       | 0.00%          | 500.00          | 0.00%  |
|                                  | Object: 4370 - MAINT-REPAIR/EQ         |                |                |              |               |              |            |                |                 |        |
| <a href="#">100-04-0210-4370</a> | MAINT-REPAIR/EQ                        | 13,716.00      | 15,085.00      | 0.00         | 16,000.00     | 16,000.00    | 0.00       | 0.00%          | 18,000.00       | 12.50% |
|                                  | Total Object: 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       | 12.50% |
|                                  | Object: 4401 - DUES & SUBS             |                |                |              |               |              |            |                |                 |        |
| <a href="#">100-04-0200-4401</a> | DUES & SUBS                            | 0.00           | 50.00          | 0.00         | 300.00        | 300.00       | 0.00       | 0.00%          | 300.00          | 0.00%  |
| Budget Notes                     |                                        |                |                |              |               |              |            |                |                 |        |
| Budget Code                      | Description                            |                |                |              |               |              |            |                |                 |        |
| 2027                             | IIMC - \$235                           |                |                |              |               |              |            |                |                 |        |
|                                  | MCFOA - \$50                           |                |                |              |               |              |            |                |                 |        |
|                                  | Total Object: 4401 - DUES & SUBS:      | 0.00           | 50.00          | 0.00         | 300.00        | 300.00       | 0.00       | 0.00%          | 300.00          | 0.00%  |



Budget Comparison Report

|                                              |                |                |              | Comparison 1  | Comparison 1 |              |         | Comparison 2   | Comparison 2    |         |
|----------------------------------------------|----------------|----------------|--------------|---------------|--------------|--------------|---------|----------------|-----------------|---------|
|                                              |                |                |              | Budget        | to Parent    | %            |         | Budget         | to Comparison 1 | %       |
|                                              |                |                |              |               | Budget       |              |         |                | Budget          |         |
|                                              |                |                |              | 2026          | 2027         | Increase /   |         | 2028           | Increase /      |         |
|                                              |                |                |              | 2026          | 2027         | (Decrease)   |         | 2028 FALL 2026 | (Decrease)      |         |
| Account Number                               | 2024           | 2025           | 2026         | Parent Budget | Comparison 1 | Comparison 1 |         | Comparison 2   | Comparison 2    |         |
|                                              | Total Activity | Total Activity | YTD Activity |               | Budget       | to Parent    |         | Budget         | to Comparison 1 |         |
|                                              |                |                | Through May  |               |              | Budget       |         |                | Budget          |         |
| Object: 4403 - TRAVEL/TRAIN/CON              |                |                |              |               |              |              |         |                |                 |         |
| <a href="#">100-04-0200-4403</a>             |                |                |              |               |              |              |         |                |                 |         |
| 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% |
| Budget Notes                                 |                |                |              |               |              |              |         |                |                 |         |
| Budget Code                                  |                |                |              |               |              |              |         |                |                 |         |
| 2027                                         |                |                |              |               |              |              |         |                |                 |         |
| Description                                  |                |                |              |               |              |              |         |                |                 |         |
| Master Clerk Academy \$550                   |                |                |              |               |              |              |         |                |                 |         |
| MCFOA Annual Conference \$450                |                |                |              |               |              |              |         |                |                 |         |
| Total Object: 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%  |

# Budget Comparison Report

| Account Number                        |                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|---------------------------------------|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
|                                       |                                              |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Department: 05 - FINANCE              |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| Category: 4100 - PERSONAL SERVICES    |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| Object: 4100 - SALARY-FULL TIME       |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4100</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4115 - REGULAR-P/T REG STATUS |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4115</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4120 - SAL-P.T./TEMP          |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4120</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4138 - MN PAID LEAVE          |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4138</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4141 - PERA                   |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4141</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4142 - FICA                   |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4142</a>      | 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%  |
|                                       | Total Object: 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%  |
| Object: 4144 - HEALTH INSURANCE       |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4144</a>      | 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% |
|                                       | Total Object: 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% |
| Object: 4148 - WORKERS COMP           |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4148</a>      | 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 Object: 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          |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| Object: 4200 - OFFICE SUPPLIES        |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4200</a>      | OFFICE SUPPLIES                              | 0.00                   | 151.99                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
|                                       | Total Object: 4200 - OFFICE SUPPLIES:        | 0.00                   | 151.99                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
| Object: 4210 - OP SUPPLY-OTHER        |                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">100-05-0300-4210</a>      | OP SUPPLY-OTHER                              | 28.49                  | 873.94                 | 52.79                               | 500.00        | 600.00                 | 100.00                              | 20.00%  | 600.00                 | 0.00                                      | 0.00%  |
|                                       | Total Object: 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

| Account Number                                |                                      | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %     |
|-----------------------------------------------|--------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|-------|
|                                               |                                      |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |       |
|                                               |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Object: 4280 - CAPITAL OUTLAY <\$5,000        |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4280</a>              | 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 Object: 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         |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Object: 4300 - PROF SERVICES                  |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4300</a>              | 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% |
| Budget Detail                                 |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Budget Code                                   | Description                          |                        | Units                  | Price                               | Amount        |                        |                                     |                        |                          |                                           |       |
| 2027                                          | Audit                                |                        | 1.00                   | 20,000.00                           | 20,000.00     |                        |                                     |                        |                          |                                           |       |
| 2027                                          | COA (ACFR)                           |                        | 1.00                   | 1,000.00                            | 1,000.00      |                        |                                     |                        |                          |                                           |       |
| 2027                                          | Other                                |                        | 1.00                   | 2,000.00                            | 2,000.00      |                        |                                     |                        |                          |                                           |       |
| 2027                                          | Truth in Taxation                    |                        | 1.00                   | 5,000.00                            | 5,000.00      |                        |                                     |                        |                          |                                           |       |
| Total Object: 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% |
| Object: 4305 - FEES FOR SERVICE               |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4305</a>              | FEES FOR SERVICE                     | 510.90                 | 475.00                 | 475.00                              | 600.00        | 600.00                 | 0.00                                | 0.00%                  | 640.00                   | 40.00                                     | 6.67% |
| Budget Detail                                 |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Budget Code                                   | Description                          |                        | Units                  | Price                               | Amount        |                        |                                     |                        |                          |                                           |       |
| 2027                                          | County reports for audit and bonding |                        | 1.00                   | 600.00                              | 600.00        |                        |                                     |                        |                          |                                           |       |
| Total Object: 4305 - FEES FOR SERVICE:        |                                      | 510.90                 | 475.00                 | 475.00                              | 600.00        | 600.00                 | 0.00                                | 0.00%                  | 640.00                   | 40.00                                     | 6.67% |
| Object: 4310 - COMMUNICATION                  |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4310</a>              | 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% |
| Total Object: 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% |
| Object: 4321 - DATA PROCESSING                |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4321</a>              | 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% |
| Total Object: 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% |
| Object: 4340 - PRINTING                       |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4340</a>              | 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% |
| Total Object: 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% |
| Object: 4341 - ADVER/PUBLISH                  |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4341</a>              | 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% |
| Total Object: 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% |
| Object: 4350 - INSURANCE CHARGE               |                                      |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">100-05-0300-4350</a>              | INSURANCE CHARGE                     | 0.00                   | 0.00                   | 333.35                              | 800.00        | 900.00                 | 100.00                              | 12.50%                 | 900.00                   | 0.00                                      | 0.00% |
| Total Object: 4350 - INSURANCE CHARGE:        |                                      | 0.00                   | 0.00                   | 333.35                              | 800.00        | 900.00                 | 100.00                              | 12.50%                 | 900.00                   | 0.00                                      | 0.00% |

Budget Comparison Report

|                                              |  |                  |       |        | Comparison 1 | Comparison 1 |            | Comparison 2   | Comparison 2    |            |         |              |           |        |
|----------------------------------------------|--|------------------|-------|--------|--------------|--------------|------------|----------------|-----------------|------------|---------|--------------|-----------|--------|
|                                              |  |                  |       |        | Budget       | to Parent    | %          | Budget         | to Comparison 1 |            |         |              |           |        |
|                                              |  |                  |       |        | Budget       | Budget       |            |                | Budget          |            |         |              |           |        |
|                                              |  |                  |       |        | 2026         | Increase /   |            | 2028           | Increase /      |            |         |              |           |        |
|                                              |  |                  |       |        | 2026         | (Decrease)   |            | 2028 FALL 2026 | (Decrease)      |            |         |              |           |        |
| Account Number                               |  |                  |       |        | 2026         | 2027         |            |                |                 |            |         |              |           |        |
|                                              |  |                  |       |        | 2026         | 2027         |            |                |                 |            |         |              |           |        |
| Object: 4401 - DUES & SUBS                   |  |                  |       |        |              |              |            |                |                 |            |         |              |           |        |
| <a href="#">100-05-0300-4401</a>             |  | DUES & SUBS      |       |        | 830.00       | 2,776.50     | 320.00     | 800.00         | 500.00          | -300.00    | -37.50% | 800.00       | 300.00    | 60.00% |
| Budget Detail                                |  |                  |       |        |              |              |            |                |                 |            |         |              |           |        |
| Budget Code                                  |  | Description      | Units | Price  | Amount       |              |            |                |                 |            |         |              |           |        |
| 2027                                         |  | MN GFOA          | 4.00  | 100.00 | 400.00       |              |            |                |                 |            |         |              |           |        |
| 2027                                         |  | Test             | 1.00  | 100.00 | 100.00       |              |            |                |                 |            |         |              |           |        |
| Total Object: 4401 - DUES & SUBS:            |  |                  |       |        | 830.00       | 2,776.50     | 320.00     | 800.00         | 500.00          | -300.00    | -37.50% | 800.00       | 300.00    | 60.00% |
| Object: 4403 - TRAVEL/TRAIN/CON              |  |                  |       |        |              |              |            |                |                 |            |         |              |           |        |
| <a href="#">100-05-0300-4403</a>             |  | 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 Object: 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%  |

## Budget Comparison Report

| Account Number                                | 2024<br>Total Activity  | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %          | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|-----------------------------------------------|-------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------|------------------------|-------------------------------------------|--------|
|                                               |                         |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Department: 08 - COMMUNITY & EMPLOYEE PROG    |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Category: 4100 - PERSONAL SERVICES            |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Object: 4100 - SALARY-FULL TIME               |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4100                              | 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                                 | 59.42% |
| Total Object: 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                                 | 59.42% |
| Object: 4120 - SAL-P.T./TEMP                  |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4120                              | SAL-P.T./TEMP           | 1,450.00               | 2,300.00                            | 900.00        | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00%  |
| Total Object: 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%  |
| Object: 4142 - FICA                           |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4142                              | FICA                    | 0.00                   | 0.00                                | 0.00          | 0.00                   | 500.00                              | 500.00     | 0.00%                  | 800.00                                    | 60.00% |
| Total Object: 4142 - FICA:                    |                         | 0.00                   | 0.00                                | 0.00          | 0.00                   | 500.00                              | 500.00     | 0.00%                  | 800.00                                    | 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                                 | 59.46% |
| Category: 4200 - COMMODITIES                  |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Object: 4210 - OP SUPPLY-OTHER                |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4210                              | 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                                  | 1.85%  |
| Total Object: 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                                  | 1.85%  |
| Object: 4280 - CAPITAL OUTLAY <\$5,000        |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4280                              | CAPITAL OUTLAY <\$5,000 | 0.00                   | 0.00                                | 0.00          | 34,000.00              | 0.00                                | -34,000.00 | -100.00%               | 0.00                                      | 0.00%  |
| Total Object: 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%  |
| 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                                  | 1.85%  |
| Category: 4300 - CONTRACTUAL SERVICES         |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Object: 4300 - PROF SERVICES                  |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4300                              | PROF SERVICES           | 51,512.00              | 29,300.00                           | 25,150.00     | 30,000.00              | 0.00                                | -30,000.00 | -100.00%               | 30,000.00                                 | 0.00%  |
| Budget Detail                                 |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| Budget Code                                   | Description             |                        | Units                               | Price         | Amount                 |                                     |            |                        |                                           |        |
| 2027                                          | BA-Community Survey     |                        | 1.00                                | 30,000.00     | 30,000.00              |                                     |            |                        |                                           |        |
| 2027                                          | Remove Community Survey |                        | 0.00                                | 0.00          | -30,000.00             |                                     |            |                        |                                           |        |
| 2028 FALL 2026                                | BA-Compensation Study   |                        | 1.00                                | 30,000.00     | 30,000.00              |                                     |            |                        |                                           |        |
| Total Object: 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                                 | 0.00%  |
| Object: 4305 - FEES FOR SERVICE               |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4305                              | FEES FOR SERVICE        | 50.00                  | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00%  |
| Total Object: 4305 - FEES FOR SERVICE:        |                         | 50.00                  | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00%  |
| Object: 4311 - POSTAGE                        |                         |                        |                                     |               |                        |                                     |            |                        |                                           |        |
| 100-08-0395-4311                              | POSTAGE                 | 35,029.68              | 39,897.25                           | 13,299.60     | 38,130.00              | 39,250.00                           | 1,120.00   | 2.94%                  | 40,500.00                                 | 3.18%  |
| Total Object: 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                                 | 3.18%  |

Budget Comparison Report

|                                        |                                            |                        |                        |                                     | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %        |        |
|----------------------------------------|--------------------------------------------|------------------------|------------------------|-------------------------------------|------------------------|-------------------------------------|--------------------------|------------------------|-------------------------------------------|----------|--------|
|                                        |                                            |                        |                        |                                     | Parent Budget<br>2026  | 2027                                |                          | 2028                   | Increase /<br>(Decrease)                  |          |        |
|                                        |                                            |                        |                        |                                     | 2026                   | 2027                                | Increase /<br>(Decrease) | 2028 FALL 2026         | Increase /<br>(Decrease)                  |          |        |
| Account Number                         |                                            | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |                        |                                     |                          |                        |                                           |          |        |
| Object: 4340 - PRINTING                |                                            |                        |                        |                                     |                        |                                     |                          |                        |                                           |          |        |
| <a href="#">100-08-0395-4340</a>       | 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%  |
| Total Object: 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%  |
| Object: 4375 - CHARGE-FLEET MNT        |                                            |                        |                        |                                     |                        |                                     |                          |                        |                                           |          |        |
| <a href="#">100-08-0395-4375</a>       | 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: 4401 - DUES & SUBS             |                                            |                        |                        |                                     |                        |                                     |                          |                        |                                           |          |        |
| <a href="#">100-08-0395-4401</a>       | 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% |
| Budget Detail                          |                                            |                        |                        |                                     |                        |                                     |                          |                        |                                           |          |        |
| Budget Code                            | Description                                | Units                  | Price                  | Amount                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Canva - Moved to IT                        | 1.00                   | -1,260.00              | -1,260.00                           |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Canva - Moved to IT                        | 1.00                   | 1,260.00               | 1,260.00                            |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Constant Contact - Moved to IT             | 12.00                  | 131.00                 | 1,572.00                            |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Constant Contact - Moved to IT             | 12.00                  | -131.00                | -1,572.00                           |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Hootsuite - Moved to IT                    | 1.00                   | 1,200.00               | 1,200.00                            |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Hootsuite - Moved to IT                    | 1.00                   | -1,200.00              | -1,200.00                           |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Issuu                                      | 1.00                   | 480.00                 | 480.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | MN Association of Gov't Communicators      | 1.00                   | 85.00                  | 85.00                               |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Pioneer Press                              | 20.00                  | 12.00                  | 240.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Public Relations Society of America        | 2.00                   | 260.00                 | 520.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | QR Code Generator - Moved to IT            | 1.00                   | -550.00                | -550.00                             |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | QR Code Generator - Moved to IT            | 1.00                   | 550.00                 | 550.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Star Tribune                               | 1.00                   | 260.00                 | 260.00                              |                        |                                     |                          |                        |                                           |          |        |
| Total Object: 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% |
| Object: 4403 - TRAVEL/TRAIN/CON        |                                            |                        |                        |                                     |                        |                                     |                          |                        |                                           |          |        |
| <a href="#">100-08-0395-4403</a>       | 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%  |
| Budget Detail                          |                                            |                        |                        |                                     |                        |                                     |                          |                        |                                           |          |        |
| Budget Code                            | Description                                | Units                  | Price                  | Amount                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Creative Pro Design + Accessibility Summit | 1.00                   | 500.00                 | 500.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Creative Pro Week                          | 1.00                   | 550.00                 | 550.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | GOLD Award                                 | 5.00                   | 3,000.00               | 15,000.00                           |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Gov't Social Media Conference              | 1.00                   | 600.00                 | 600.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | Meta Digital Marketing Associate           | 1.00                   | 300.00                 | 300.00                              |                        |                                     |                          |                        |                                           |          |        |
| 2027                                   | MN Association of Gov't Comms Conference   | 1.00                   | 500.00                 | 500.00                              |                        |                                     |                          |                        |                                           |          |        |
| Total Object: 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%  |

Budget Comparison Report

|                                                   |                              |       |          |          | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |                                     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |                                                |
|---------------------------------------------------|------------------------------|-------|----------|----------|------------------------|-------------------------------------|-------------------------------------|------------------------|-------------------------------------------|------------------------------------------------|
|                                                   |                              |       |          |          | Parent Budget          |                                     | %                                   |                        |                                           | %                                              |
|                                                   |                              |       |          |          | 2026<br>2026           | 2027<br>2027                        | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |                                                |
| Account Number                                    |                              |       |          |          | 2024<br>Total Activity | 2025<br>Total Activity              | 2026<br>YTD Activity<br>Through May |                        |                                           |                                                |
| Object: 4434 - SPECIAL EVENTS                     |                              |       |          |          |                        |                                     |                                     |                        |                                           |                                                |
| <a href="#">100-08-0395-4434</a> 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%        |
| Budget Detail                                     |                              |       |          |          |                        |                                     |                                     |                        |                                           |                                                |
| Budget Code                                       | Description                  | Units | Price    | Amount   |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Benefits Fair                | 1.00  | 4,000.00 | 4,000.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Cleaning Day Lunch           | 1.00  | 450.00   | 450.00   |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Employee Picnic              | 1.00  | 4,500.00 | 4,500.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Hometown Holiday Event       | 1.00  | 8,000.00 | 8,000.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Leadership Book Series Lunch | 1.00  | 700.00   | 700.00   |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Leadership Summit Speaker    | 1.00  | 2,000.00 | 2,000.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Medallion Hunt               | 1.00  | 250.00   | 250.00   |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | New Employee Meet & Greet    | 2.00  | 300.00   | 600.00   |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Other Employee Events        | 1.00  | 1,000.00 | 1,000.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Photo Contest                | 5.00  | 75.00    | 375.00   |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Service Award Lunch          | 2.00  | 1,000.00 | 2,000.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Volunteer Banquet            | 1.00  | 6,000.00 | 6,000.00 |                        |                                     |                                     |                        |                                           |                                                |
| 2027                                              | Wellness Committee           | 1.00  | 500.00   | 500.00   |                        |                                     |                                     |                        |                                           |                                                |
| Total Object: 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

|                                                   |  |  |  | Comparison 1  | Comparison 1 |                  |           | Comparison 2 | Comparison 2    |          |           |        |       |
|---------------------------------------------------|--|--|--|---------------|--------------|------------------|-----------|--------------|-----------------|----------|-----------|--------|-------|
|                                                   |  |  |  | Parent Budget | Budget       | to Parent Budget | %         | Budget       | to Comparison 1 | Budget   | %         |        |       |
| Account Number                                    |  |  |  | 2026          | 2027         | Increase /       |           | 2028         | Increase /      |          |           |        |       |
| 2024                                              |  |  |  | 2026          | 2027         | (Decrease)       |           | 2028         | (Decrease)      |          |           |        |       |
| Total Activity                                    |  |  |  | 2026          | 2027         |                  |           | 2028         |                 |          |           |        |       |
| Total Activity                                    |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| YTD Activity                                      |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| Through May                                       |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| Department: 09 - CITY HALL BUILDINGS              |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| Category: 4200 - COMMODITIES                      |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| Object: 4200 - OFFICE SUPPLIES                    |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| <a href="#">100-09-2500-4200</a> 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% |
| Total Object: 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% |
| Object: 4210 - OP SUPPLY-OTHER                    |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| <a href="#">100-09-2500-4210</a> 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% |
| Total Object: 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% |
| Object: 4211 - MOTOR FUELS                        |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| <a href="#">100-09-2500-4211</a> MOTOR FUELS      |  |  |  | 4,209.06      | 1,490.08     | 0.00             | 0.00      | 0.00         | 0.00            | 0.00%    | 0.00      | 0.00   | 0.00% |
| Total Object: 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% |
| Object: 4270 - OP SUP-VEH/EQ-NON- STOCK           |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| <a href="#">100-09-2500-4270</a> OP SUP-VEH/EQ    |  |  |  | 740.68        | 2,443.40     | 231.71           | 780.00    | 800.00       | 20.00           | 2.56%    | 800.00    | 0.00   | 0.00% |
| Total Object: 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% |
| Object: 4272 - OP SUP-BUILDINGS                   |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| <a href="#">100-09-2500-4272</a> 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 Object: 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             |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| Object: 4300 - PROF SERVICES                      |  |  |  |               |              |                  |           |              |                 |          |           |        |       |
| <a href="#">100-09-2500-4300</a> 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% |
| Total Object: 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% |



## Budget Comparison Report

| Account Number                         |                                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1 | Comparison 1 |                          | Comparison 2           | Comparison 2             |          |       |
|----------------------------------------|----------------------------------|------------------------|------------------------|-------------------------------------|--------------|--------------|--------------------------|------------------------|--------------------------|----------|-------|
|                                        |                                  |                        |                        |                                     | Budget       | Budget       | %                        | Budget                 | to Comparison 1          | %        |       |
|                                        |                                  |                        |                        |                                     | 2026<br>2026 | 2027<br>2027 | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |          |       |
| Object: 4305 - FEES FOR SERVICE        |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| <a href="#">100-09-2500-4305</a>       | 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% |
| Budget Notes                           |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| Budget Code                            | Description                      |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| 2027                                   | RPZ testing                      | \$1,200                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Lawn care                        | \$17,190               |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Fire testing, fire extinguishers | \$1,500                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Electro                          | \$1,000                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Document shredding               | \$1,200                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | elevator                         | \$2,320                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Plunketts                        | \$2,270                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Total                            | \$26,680               |                        |                                     |              |              |                          |                        |                          |          |       |
| 2028 FALL 2026                         | RPZ testing                      | \$1,200                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Lawn care                        | \$17,695               |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Fire testing, fire extinguishers | \$1,500                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Electro                          | \$1,000                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Document shredding               | \$1,200                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Elevator                         | \$2,320                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Plunketts                        | \$2,340                |                        |                                     |              |              |                          |                        |                          |          |       |
|                                        | Total                            | \$27,255               |                        |                                     |              |              |                          |                        |                          |          |       |
| Total Object: 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% |
| Object: 4311 - POSTAGE                 |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| <a href="#">100-09-2500-4311</a>       | 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% |
| Total Object: 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% |
| Object: 4321 - DATA PROCESSING         |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| <a href="#">100-09-2500-4321</a>       | 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% |
| Total Object: 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% |
| Object: 4340 - PRINTING                |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| <a href="#">100-09-2500-4340</a>       | PRINTING                         | 0.00                   | 758.00                 | 0.00                                | 510.00       | 0.00         | -510.00                  | -100.00%               | 0.00                     | 0.00     | 0.00% |
| Total Object: 4340 - PRINTING:         |                                  | 0.00                   | 758.00                 | 0.00                                | 510.00       | 0.00         | -510.00                  | -100.00%               | 0.00                     | 0.00     | 0.00% |
| Object: 4350 - INSURANCE CHARGE        |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| <a href="#">100-09-2500-4350</a>       | 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% |
| Total Object: 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% |
| Object: 4360 - UTILITIES               |                                  |                        |                        |                                     |              |              |                          |                        |                          |          |       |
| <a href="#">100-09-2500-4360</a>       | 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% |
| Total Object: 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% |

Budget Comparison Report

|                                                           |                           |                                              |                | Comparison 1 | Comparison 1  |            | Comparison 2 | Comparison 2    |            |                |
|-----------------------------------------------------------|---------------------------|----------------------------------------------|----------------|--------------|---------------|------------|--------------|-----------------|------------|----------------|
|                                                           |                           |                                              |                | Budget       | to Parent     | %          | Budget       | to Comparison 1 |            |                |
|                                                           |                           |                                              |                | Budget       | Budget        |            |              | Budget          |            |                |
|                                                           |                           |                                              |                | 2026         | 2027          | Increase / |              | 2028            | Increase / | %              |
|                                                           |                           |                                              |                | 2026         | 2027          | (Decrease) |              | 2028 FALL 2026  | (Decrease) |                |
| Account Number                                            |                           | 2024                                         | 2025           | 2026         | Parent Budget |            |              |                 |            |                |
|                                                           |                           | Total Activity                               | Total Activity | YTD Activity |               |            |              |                 |            |                |
|                                                           |                           |                                              |                | Through May  |               |            |              |                 |            |                |
| Object: 4370 - MAINT-REPAIR/EQ                            |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4370</a>                          | 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%   |
| Total Object: 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%   |
| Object: 4371 - MAINT-REPAIR/OTH                           |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4371</a>                          | MAINT-REPAIR/OTH          | 0.00                                         | 14,877.63      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00%           | 0.00       | 0.00 0.00%     |
| Total Object: 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%     |
| Object: 4372 - MAINT-REPAIR/BLD                           |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4372</a>                          | 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%     |
| Budget Notes                                              |                           |                                              |                |              |               |            |              |                 |            |                |
| Budget Code                                               |                           | Description                                  |                |              |               |            |              |                 |            |                |
| 2027                                                      |                           | Kraft fixes and contract-4372 \$28,000       |                |              |               |            |              |                 |            |                |
|                                                           |                           | Roof inspection-4372 \$1,700                 |                |              |               |            |              |                 |            |                |
|                                                           |                           | Generator inspection-4372 \$4,000            |                |              |               |            |              |                 |            |                |
|                                                           |                           | Supplies for maintenance costs 4372 \$10,000 |                |              |               |            |              |                 |            |                |
|                                                           |                           | Garage door f ixes-4372 \$2,000              |                |              |               |            |              |                 |            |                |
|                                                           |                           | misc repairs \$10,000                        |                |              |               |            |              |                 |            |                |
|                                                           |                           | Total \$55.700                               |                |              |               |            |              |                 |            |                |
| 2028 FALL 2026                                            |                           | Kraft fixes and contract-4372 \$28,000       |                |              |               |            |              |                 |            |                |
|                                                           |                           | Roof inspection-4372 \$1,700                 |                |              |               |            |              |                 |            |                |
|                                                           |                           | Generator inspection-4372 \$4,000            |                |              |               |            |              |                 |            |                |
|                                                           |                           | Supplies for maintenance costs 4372 \$10,000 |                |              |               |            |              |                 |            |                |
|                                                           |                           | Garage door fixes-4372 \$2,000               |                |              |               |            |              |                 |            |                |
|                                                           |                           | Misc repairs needed \$10,000                 |                |              |               |            |              |                 |            |                |
|                                                           |                           | Total \$55.700                               |                |              |               |            |              |                 |            |                |
| Total Object: 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%     |
| Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCATION      |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4373</a>                          | BUILDING MAINTENANCE LABO | 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% |
| Total Object: 4373 - BUILDING MAINTENANCE LABOR ALLOCA... |                           | 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% |
| Object: 4375 - CHARGE-FLEET MNT                           |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4375</a>                          | CHARGE-FLEET MNT          | 23.32                                        | 0.00           | 0.00         | 100.00        | 100.00     | 0.00         | 0.00%           | 110.00     | 10.00 10.00%   |
| Total Object: 4375 - CHARGE-FLEET MNT:                    |                           | 23.32                                        | 0.00           | 0.00         | 100.00        | 100.00     | 0.00         | 0.00%           | 110.00     | 10.00 10.00%   |
| Object: 4380 - RENTAL/LEASE                               |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4380</a>                          | 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% |
| Total Object: 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% |
| Object: 4401 - DUES & SUBS                                |                           |                                              |                |              |               |            |              |                 |            |                |
| <a href="#">100-09-2500-4401</a>                          | DUES & SUBS               | 0.00                                         | 0.00           | 125.00       | 0.00          | 0.00       | 0.00         | 0.00%           | 0.00       | 0.00 0.00%     |
| Total Object: 4401 - DUES & SUBS:                         |                           | 0.00                                         | 0.00           | 125.00       | 0.00          | 0.00       | 0.00         | 0.00%           | 0.00       | 0.00 0.00%     |

Budget Comparison Report

|                                                   |  |  |  | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %            | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|---------------------------------------------------|--|--|--|---------------|------------------------|-------------------------------------|--------------|------------------------|-------------------------------------------|--------|
| Account Number                                    |  |  |  | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |              | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Object: 4405 - CLEAN/WASTE REMV                   |  |  |  |               |                        |                                     |              |                        |                                           |        |
| <a href="#">100-09-2500-4405</a> CLEAN/WASTE REMV |  |  |  | 73,592.02     | 77,107.39              | 32,778.93                           | 83,660.00    | 86,200.00              | 2,540.00                                  | 3.04%  |
| Budget Notes                                      |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Budget Code                                       |  |  |  |               |                        |                                     |              |                        |                                           |        |
| 2027                                              |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Description                                       |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Cleaning contract-4405 \$78,000                   |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Tennis-4405 \$980                                 |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Carpet cleaning-4405 \$4,000                      |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Window cleaning-4405 \$1,750                      |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Tile cleaning-4405 \$1,200                        |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Total \$85.930                                    |  |  |  |               |                        |                                     |              |                        |                                           |        |
| 2028 FALL 2026                                    |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Cleaning contract-4405 \$80,340                   |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Tennis-4405 \$1,000                               |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Carpet cleaning-4405 \$4,000                      |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Window cleaning-4405 \$1,800                      |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Tile cleaning-4405 \$1,200                        |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Total \$88.340                                    |  |  |  |               |                        |                                     |              |                        |                                           |        |
| Total Object: 4405 - CLEAN/WASTE REMV:            |  |  |  | 73,592.02     | 77,107.39              | 32,778.93                           | 83,660.00    | 86,200.00              | 2,540.00                                  | 3.04%  |
| 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%  |
| 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%  |
| Total Fund: 100 - GENERAL FUND:                   |  |  |  | 4,656,396.94  | 4,870,781.69           | 1,758,537.67                        | 4,791,220.00 | 4,715,640.00           | -75,580.00                                | -1.58% |
| Report Total:                                     |  |  |  | 4,656,396.94  | 4,870,781.69           | 1,758,537.67                        | 4,791,220.00 | 4,715,640.00           | -75,580.00                                | -1.58% |

Budget Comparison Report

Group Summary

|                                       |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|---------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
| Objec...                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(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% |

Budget Comparison Report

| Objec...                                     |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
|                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
|                                              |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| 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%   |

# Budget Comparison Report

| Objec...                                     |                        |                        |                                     | Comparison 1  | Comparison 1 | Comparison 1             | Comparison 2 | Comparison 2           |                          |           |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|--------------|--------------------------|--------------|------------------------|--------------------------|-----------|
|                                              |                        |                        |                                     | Parent Budget | Budget       | to Parent Budget         | %            | Budget                 | to Comparison 1          | %         |
|                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027 | Increase /<br>(Decrease) |              | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |           |
| 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%    |
| 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%    |

Budget Comparison Report

| Objec...                                      | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %      | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|-----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|--------|------------------------|-------------------------------------------|--------|
|                                               |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |        | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| 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...                                     |                |                |                             | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|----------------------------------------------|----------------|----------------|-----------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
|                                              | 2024           | 2025           | 2026                        | 2026          | 2027                   | Increase /                          |          | 2028                   | Increase /                                |         |
|                                              | Total Activity | Total Activity | YTD Activity<br>Through May | 2026          | 2027                   | (Decrease)                          |          | 2028 FALL 2026         | (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%  |



## Budget Comparison Report

| Objec...                                     |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|----------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
|                                              | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
|                                              |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| 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%  |
| 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%  |

# Budget Comparison Report

| Objec...                                          | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %      |
|---------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|--------|
|                                                   |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |        |
|                                                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| 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...                                     |                |                |                          | Comparison 1  | Comparison 1 |                       | Comparison 2 | Comparison 2        |                       |        |
|----------------------------------------------|----------------|----------------|--------------------------|---------------|--------------|-----------------------|--------------|---------------------|-----------------------|--------|
|                                              |                |                |                          | Parent Budget | Budget       | to Parent             | %            | Budget              | to Comparison 1       | %      |
|                                              | 2024           | 2025           | 2026                     |               |              | Budget                |              |                     |                       |        |
|                                              | Total Activity | Total Activity | YTD Activity Through May | 2026 2026     | 2027 2027    | Increase / (Decrease) |              | 2028 2028 FALL 2026 | 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%  |
| Total Fund: 100 - GENERAL FUND:              | 4,656,396.94   | 4,870,781.69   | 1,758,537.67             | 4,791,220.00  | 4,715,640.00 | -75,580.00            | -1.58%       | 5,331,500.00        | 615,860.00            | 13.06% |
| Report Total:                                | 4,656,396.94   | 4,870,781.69   | 1,758,537.67             | 4,791,220.00  | 4,715,640.00 | -75,580.00            | -1.58%       | 5,331,500.00        | 615,860.00            | 13.06% |

Budget Comparison Report

Fund Summary

|                    |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %      | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|--------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|--------|------------------------|-------------------------------------------|--------|
|                    |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |        | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Fund               | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |        |                        |                                           |        |
| 100 - GENERAL FUND | 4,656,396.94           | 4,870,781.69           | 1,758,537.67                        | 4,791,220.00  | 4,715,640.00           | -75,580.00                          | -1.58% | 5,331,500.00           | 615,860.00                                | 13.06% |
| Report Total:      | 4,656,396.94           | 4,870,781.69           | 1,758,537.67                        | 4,791,220.00  | 4,715,640.00           | -75,580.00                          | -1.58% | 5,331,500.00           | 615,860.00                                | 13.06% |



**TO:** Honorable Mayor and City Council  
Jennifer Levitt, City Administrator

**FROM:** Phil Jents, Communications Manager

**DATE:** July 22, 2026

**RE:** 2027 Preliminary Budget Approval

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## Background

### Revenue

Projections of 63% occupancy were used when forecasting for 2027 lodging tax revenue, estimating the total to be \$71,550.00 in revenue. For 2027, the recommendation is to continue the projected occupancy and use a 63% occupancy rate for budgeting total lodging tax revenue which would give a projected revenue of \$71,550.00.

It is estimated that the advertising in the Visitors Guide in 2027 will be \$4,500 which helps offset the cost of printing the Visitors Guide.

Added for 2027 are estimates for the Food Truck Festival. Based on projections, it is estimated that the CVB will collect \$15,900 in food truck and marketplace vendor payments and \$8,000 from sponsorships of the event.

### Expense

As in previous years, expenses are being broken out into three separate categories: marketing, operations, and other. Marketing expenses are core to the organization's mission of, *"promoting Cottage Grove as a premier destination for leisure travelers, weddings and outdoor enthusiasts, a recognized and successful host city for meetings and conventions, and a prominent and respected venue for sporting events."*

| Marketing Expenditures                                   |                    |
|----------------------------------------------------------|--------------------|
| Website Hosting/Domain                                   | \$1,680.00         |
| Collateral Development and Printing                      | \$7,000.00         |
| Marketing and Local Events                               | \$6,430.00         |
| Food Truck Festival                                      | \$20,000.00        |
| Social Media Advertising/Marketing Online                | \$9,390.01         |
| Professional Services                                    | \$629.36           |
| Other Types of Advertising (Magazines, Billboards, etc.) | \$3,680.00         |
| <b>Total Marketing Expense</b>                           | <b>\$48,809.37</b> |

In total, marketing expenses for 2027 are at \$48,809.37. Website hosting is budgeted at \$1,680 for 2027. Printing of the Visitors Guide for 2027 is estimated to be \$7,000. Expenses related to the Food Truck Festival are budgeted to be \$20,000. Other types of advertising, including the brochure programs at the Mall of America, have been budgeted at \$3,680.00. Professional Services has been budgeted at \$629.36 and includes transcription services. Social media will continue to be the focus for the CVB's marketing efforts, so \$9,390.01 has been budgeted to maintain the presence of the CVB on social media.

The second expense category is operations and represents the funds needed to carry out the mission of the Visitors Bureau.

| <b>Operating Expenditures</b>                 |                    |
|-----------------------------------------------|--------------------|
| Communication Specialists Salary and Benefits | <b>\$24,600.00</b> |
| Postage                                       | <b>\$800.00</b>    |
| Supplies                                      | <b>\$300.00</b>    |
| Credit Card Fees                              | <b>\$100.00</b>    |
| Continuing Education/Classes/Seminars         | <b>\$2,560.00</b>  |
| Dues/Subscriptions                            | <b>\$2,210.00</b>  |
| Administration Fee (City of Cottage Grove)    | <b>\$3,577.50</b>  |
| Contractual Services (City of Cottage Grove)  | <b>\$16,993.13</b> |
| <b>Total Operating Expense</b>                | <b>\$51,140.63</b> |

Many of the operations expenditures are for day-to-day expenses like office supplies and postage that equal \$1,100. For 2027, the Visitor Bureau will continue its membership with the Minnesota Tourism Association (MNTA, formerly MACVB) for \$410, \$1,800 for the Deckard Technologies Rentalscape software (total cost for this subscription is shared between the CVB and Community Development), and has \$2,560.00 budgeted for continuing education which includes attending the MNTA annual conference. \$3,577.50 is budgeted as the 5% administrative fee that is paid back to the city for facilitating the CVB. Contractual services to the city of 25% covers services like accounting, audit, clerical and legal services and totals \$16,993.13. Finally, the largest expense is for a portion of the salary and benefits of the two Communication Specialist positions for a total of \$24,600.

With a total revenue projection of \$99,950.00 and total expenses projected at \$99,950.00 in 2027, the 2027 preliminary budget is balanced. As staff prepare the final budget, those numbers could change, but the goal will be a thoughtful budget that always strives towards being balanced.

The CVB board approved the 2027 CGCVB preliminary budget at its June 2, 2026 meeting.

### **Attachments:**

CGCVB 2027 Preliminary Budget Worksheet

Cottage Grove Convention and Visitors Bureau  
2027 Budget Worksheet

PRELIMINARY BUDGET

|                                                             | Jan           | Feb           | Mar           | Apr         | May         | Jun          | Jul          | Aug          | Sep         | Oct         | Nov         | Dec         | Total        | 2026 Budget | Notes                                         |
|-------------------------------------------------------------|---------------|---------------|---------------|-------------|-------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|-----------------------------------------------|
| Revenue                                                     |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| Lodging Tax at 3%                                           |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| 3840 Lodging Tax                                            | \$ 4,250.00   | \$ 5,000.00   | \$ 5,000.00   | \$ 5,600.00 | \$ 7,000.00 | \$ 8,000.00  | \$ 8,000.00  | \$ 8,000.00  | \$ 5,700.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 71,550.00 | \$72,276.00 | Based on a 63% occupancy rate                 |
| Total Lodging Tax Revenue                                   | \$ 4,250.00   | \$ 5,000.00   | \$ 5,000.00   | \$ 5,600.00 | \$ 7,000.00 | \$ 8,000.00  | \$ 8,000.00  | \$ 8,000.00  | \$ 5,700.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 71,550.00 |             |                                               |
| Other Revenue                                               |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| 3324 Grants                                                 |               |               |               |             |             |              |              |              |             |             |             |             | \$ -         |             |                                               |
| 3574 Visitors Guide Ad Sales                                | \$ 4,500.00   |               |               |             |             |              |              |              |             |             |             |             | \$ -         | \$2,000.00  |                                               |
| 3575 Food Truck Fest Food Vendor Payments                   |               |               |               |             |             | \$ 3,225.00  | \$ 5,225.00  | \$ 5,225.00  | \$ 2,225.00 |             |             |             | \$ 4,500.00  | \$5,095.00  |                                               |
| 3812 Food Truck Fest Donations and Sponsors                 |               |               |               |             |             | \$ 2,000.00  | \$ 2,000.00  | \$ 2,000.00  | \$ 2,000.00 |             |             |             | \$ 15,900.00 | \$8,750.00  |                                               |
| 3816 Refunds & Reimbursements                               |               |               |               |             |             |              |              |              |             |             |             |             | \$ 8,000.00  | \$2,750.00  |                                               |
|                                                             |               |               |               |             |             |              |              |              |             |             |             |             | \$ -         |             |                                               |
| Total Other Revenue                                         | \$ 4,500.00   | \$ -          | \$ -          | \$ -        | \$ -        | \$ 5,225.00  | \$ 7,225.00  | \$ 7,225.00  | \$ 4,225.00 | \$ -        | \$ -        | \$ -        | \$ 28,400.00 |             |                                               |
| Total Revenue                                               | \$ 8,750.00   | \$ 5,000.00   | \$ 5,000.00   | \$ 5,600.00 | \$ 7,000.00 | \$ 13,225.00 | \$ 15,225.00 | \$ 15,225.00 | \$ 9,925.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 99,950.00 |             |                                               |
| EXPENSES                                                    |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| Personal Services                                           |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| 4100-4144 Salary, PERA, FICA, Health Insurance              | \$ 2,050.00   | \$ 2,050.00   | \$ 2,050.00   | \$ 2,050.00 | \$ 2,050.00 | \$ 2,050.00  | \$ 2,050.00  | \$ 2,050.00  | \$ 2,050.00 | \$ 2,050.00 | \$ 2,050.00 | \$ 2,050.00 | \$ 24,600.00 | \$87,790.00 | 10% of salary and benefits for 2 positions    |
| Total Personal Services                                     | \$ 2,050.00   | \$ 2,050.00   | \$ 2,050.00   | \$ 2,050.00 | \$ 2,050.00 | \$ 2,050.00  | \$ 2,050.00  | \$ 2,050.00  | \$ 2,050.00 | \$ 2,050.00 | \$ 2,050.00 | \$ 2,050.00 | \$ 24,600.00 |             |                                               |
| Commodities                                                 |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| 4200 Office Supplies / Equipment                            |               |               |               |             |             |              |              |              |             |             |             |             | \$ -         | \$120.00    |                                               |
| 4210 OP Supply - Other                                      | \$ 25.00      | \$ 25.00      | \$ 25.00      | \$ 25.00    | \$ 25.00    | \$ 25.00     | \$ 25.00     | \$ 25.00     | \$ 25.00    | \$ 25.00    | \$ 25.00    | \$ 25.00    | \$ 300.00    | \$240.00    |                                               |
| Total Commodities                                           | \$ 25.00      | \$ 25.00      | \$ 25.00      | \$ 25.00    | \$ 25.00    | \$ 25.00     | \$ 25.00     | \$ 25.00     | \$ 25.00    | \$ 25.00    | \$ 25.00    | \$ 25.00    | \$ 300.00    |             |                                               |
| Contractual Services                                        |               |               |               |             |             |              |              |              |             |             |             |             |              |             |                                               |
| 4300 City of Cottage Grove (5% Administration Fee)          | \$ 212.50     | \$ 250.00     | \$ 250.00     | \$ 280.00   | \$ 350.00   | \$ 400.00    | \$ 400.00    | \$ 400.00    | \$ 285.00   | \$ 250.00   | \$ 250.00   | \$ 250.00   | \$ 3,577.50  | \$3,613.80  | automatically calculated based on lodging tax |
| 4300 Contractual Services [City of Cottage Grove (25% )]    | \$ 1,009.38   | \$ 1,187.50   | \$ 1,187.50   | \$ 1,330.00 | \$ 1,662.50 | \$ 1,900.00  | \$ 1,900.00  | \$ 1,900.00  | \$ 1,353.75 | \$ 1,187.50 | \$ 1,187.50 | \$ 1,187.50 | \$ 16,993.13 | \$17,165.55 |                                               |
| 4300 Contractual Services/Professional Services             |               | \$ 157.34     |               |             | \$ 157.34   |              |              | \$ 157.34    |             |             | \$ 157.34   |             | \$ 629.36    | \$240.00    | transcription services                        |
| 4305 Website Hosting/Domain                                 | \$ 140.00     | \$ 140.00     | \$ 140.00     | \$ 140.00   | \$ 140.00   | \$ 140.00    | \$ 140.00    | \$ 140.00    | \$ 140.00   | \$ 140.00   | \$ 140.00   | \$ 140.00   | \$ 1,680.00  | \$1,380.00  |                                               |
| 4309 Credit Card Fees                                       |               |               |               |             |             |              |              |              | \$ 100.00   |             |             |             | \$ 100.00    | \$1,380.00  |                                               |
| 4311 Postage                                                | \$ 67.00      | \$ 67.00      | \$ 67.00      | \$ 67.00    | \$ 66.00    | \$ 66.00     | \$ 66.00     | \$ 66.00     | \$ 67.00    | \$ 67.00    | \$ 67.00    | \$ 67.00    | \$ 800.00    | \$720.00    |                                               |
| 4340 Collateral Development & Printing                      | \$ 7,000.00   |               |               |             |             |              |              |              |             |             |             |             | \$ 7,000.00  | \$8,000.00  | updated based on 2026 cost                    |
| 4341 Social Media Advertising/Marketing Online              | \$ 782.50     | \$ 782.50     | \$ 782.50     | \$ 782.50   | \$ 782.50   | \$ 782.50    | \$ 782.50    | \$ 782.50    | \$ 782.50   | \$ 782.50   | \$ 782.51   | \$ 782.50   | \$ 9,390.01  | \$15,504.00 |                                               |
| 4341 Other Types of Advertising (Magazines, Billboard, etc) | \$ 800.00     | \$ 2,880.00   |               |             |             |              |              |              |             |             |             |             | \$ 3,680.00  | \$300.00    | MOA travel wall \$800, Have Fun Biking \$2580 |
| 4401 Dues / Subscriptions                                   | \$ 1,800.00   |               |               |             |             | \$ 410.00    |              |              |             |             |             |             | \$ 2,210.00  | \$325.00    |                                               |
| 4403 Continuing Education/Classes/Seminars                  |               | \$ 1,990.00   |               |             |             |              |              |              |             | \$ 570.00   |             |             | \$ 2,560.00  | \$1,750.00  | EMN Conference 1,983; MNTA conf \$561         |
| 4434 Marketing at Local Events                              |               | \$ 130.00     | \$ 5,000.00   |             | \$ 1,300.00 |              |              |              |             |             |             |             | \$ 6,430.00  | \$6,625.00  |                                               |
| 4434 Food Truck Festival                                    |               |               |               |             |             | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00 |             |             |             | \$ 20,000.00 | \$13,650.00 |                                               |
| Total Contractual Services                                  | \$ 11,811.38  | \$ 7,584.34   | \$ 7,427.00   | \$ 2,599.50 | \$ 4,458.34 | \$ 8,698.50  | \$ 8,288.50  | \$ 8,445.84  | \$ 7,728.25 | \$ 2,997.00 | \$ 2,584.35 | \$ 2,427.00 | \$ 75,050.00 |             |                                               |
| Total Expense                                               | \$ 11,836.38  | \$ 7,609.34   | \$ 7,452.00   | \$ 2,624.50 | \$ 4,483.34 | \$ 8,723.50  | \$ 8,313.50  | \$ 8,470.84  | \$ 7,753.25 | \$ 3,022.00 | \$ 2,609.35 | \$ 2,452.00 | \$ 99,950.00 |             |                                               |
| Net Income                                                  | \$ (3,086.38) | \$ (2,609.34) | \$ (2,452.00) | \$ 2,975.50 | \$ 2,516.66 | \$ 4,501.50  | \$ 6,911.50  | \$ 6,754.16  | \$ 2,171.75 | \$ 1,978.00 | \$ 2,390.65 | \$ 2,548.00 | \$ 0.00      |             |                                               |

# Budget Comparison Report

## Account Detail

| Account Number                               |                   | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %     |
|----------------------------------------------|-------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|-------|
|                                              |                   |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |       |
| Fund: 265 - CG CONVENTION & VISITORS BUREAU  |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Revenue                                      |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Category: 3310 - INTERGOVERNMENTAL           |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">265-00-1150-3310</a>             | FEDERAL GRANTS    | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-3324</a>             | STATE GRANTS      | 10,000.00              | 0.00                   | 0.00                                | 2,000.00      | 2,500.00               | 500.00                              | 25.00%                 | 2,500.00                 | 0.00                                      | 0.00% |
| Total Category: 3310 - INTERGOVERNMENTAL:    |                   | 10,000.00              | 0.00                   | 0.00                                | 2,000.00      | 2,500.00               | 500.00                              | 25.00%                 | 2,500.00                 | 0.00                                      | 0.00% |
| Category: 3400 - CHARGES FOR SERVICES        |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">265-00-1150-3574</a>             | ADVERTISING SALES | 4,450.00               | 3,745.00               | 2,685.00                            | 4,500.00      | 4,500.00               | 0.00                                | 0.00%                  | 4,500.00                 | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-3575</a>             | SPECIAL EVENTS    | 17,900.00              | 17,216.50              | 2,245.50                            | 15,900.00     | 15,900.00              | 0.00                                | 0.00%                  | 15,900.00                | 0.00                                      | 0.00% |
| Total Category: 3400 - CHARGES FOR SERVICES: |                   | 22,350.00              | 20,961.50              | 4,930.50                            | 20,400.00     | 20,400.00              | 0.00                                | 0.00%                  | 20,400.00                | 0.00                                      | 0.00% |
| Category: 3809 - INVESTMENT INTEREST         |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">265-00-9265-3810</a>             | INVEST INTEREST   | 4,618.65               | 3,756.76               | 915.20                              | 0.00          | 1,000.00               | 1,000.00                            | 0.00%                  | 1,000.00                 | 0.00                                      | 0.00% |
| Total Category: 3809 - INVESTMENT INTEREST:  |                   | 4,618.65               | 3,756.76               | 915.20                              | 0.00          | 1,000.00               | 1,000.00                            | 0.00%                  | 1,000.00                 | 0.00                                      | 0.00% |
| Category: 3812 - MISCELLANEOUS               |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">265-00-1150-3812</a>             | DONATE & CONTRI   | 8,584.40               | 6,744.94               | 1,500.00                            | 8,000.00      | 8,000.00               | 0.00                                | 0.00%                  | 8,000.00                 | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-3840</a>             | LODGING TAX       | 70,167.58              | 68,899.70              | 14,693.00                           | 71,550.00     | 71,550.00              | 0.00                                | 0.00%                  | 71,550.00                | 0.00                                      | 0.00% |
| Total Category: 3812 - MISCELLANEOUS:        |                   | 78,751.98              | 75,644.64              | 16,193.00                           | 79,550.00     | 79,550.00              | 0.00                                | 0.00%                  | 79,550.00                | 0.00                                      | 0.00% |
| Total Revenue:                               |                   | 115,720.63             | 100,362.90             | 22,038.70                           | 101,950.00    | 103,450.00             | 1,500.00                            | 1.47%                  | 103,450.00               | 0.00                                      | 0.00% |
| Expense                                      |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| Category: 4100 - PERSONAL SERVICES           |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">265-00-1150-4100</a>             | SALARY-FULL TIME  | 66,323.93              | 17,179.71              | 7,700.94                            | 18,900.00     | 20,200.00              | 1,300.00                            | 6.88%                  | 21,200.00                | 1,000.00                                  | 4.95% |
| <a href="#">265-00-1150-4120</a>             | SAL-P.T./TEMP     | 276.00                 | 144.00                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-4138</a>             | MN PAID LEAVE     | 0.00                   | 4.68                   | 39.74                               | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-4141</a>             | PERA              | 4,854.90               | 1,225.26               | 577.58                              | 1,400.00      | 1,600.00               | 200.00                              | 14.29%                 | 1,600.00                 | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-4142</a>             | FICA              | 4,970.48               | 1,274.21               | 537.48                              | 1,500.00      | 1,600.00               | 100.00                              | 6.67%                  | 1,600.00                 | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-4144</a>             | HEALTH INSURANCE  | 9,450.00               | 2,600.04               | 1,166.65                            | 2,800.00      | 3,200.00               | 400.00                              | 14.29%                 | 3,400.00                 | 200.00                                    | 6.25% |
| Total Category: 4100 - PERSONAL SERVICES:    |                   | 85,875.31              | 22,427.90              | 10,022.39                           | 24,600.00     | 26,600.00              | 2,000.00                            | 8.13%                  | 27,800.00                | 1,200.00                                  | 4.51% |
| Category: 4200 - COMMODITIES                 |                   |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |       |
| <a href="#">265-00-1150-4200</a>             | OFFICE SUPPLIES   | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00% |
| <a href="#">265-00-1150-4210</a>             | OP SUPPLY-OTHER   | 703.03                 | 961.55                 | 63.95                               | 300.00        | 300.00                 | 0.00                                | 0.00%                  | 320.00                   | 20.00                                     | 6.67% |
| Total Category: 4200 - COMMODITIES:          |                   | 703.03                 | 961.55                 | 63.95                               | 300.00        | 300.00                 | 0.00                                | 0.00%                  | 320.00                   | 20.00                                     | 6.67% |



## Budget Comparison Report

| Account Number                                     |                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1  |            | Comparison 1             |         | Comparison 2   |                          | Comparison 2    |  |
|----------------------------------------------------|------------------|------------------------|------------------------|-------------------------------------|---------------|------------|--------------------------|---------|----------------|--------------------------|-----------------|--|
|                                                    |                  |                        |                        |                                     | Budget        |            | to Parent<br>Budget      |         | Budget         |                          | to Comparison 1 |  |
|                                                    |                  |                        |                        |                                     | Parent Budget | %          | Budget                   | %       | Budget         | %                        |                 |  |
|                                                    |                  |                        |                        |                                     | 2026          | 2027       | Increase /<br>(Decrease) |         | 2028           | Increase /<br>(Decrease) |                 |  |
|                                                    |                  |                        |                        |                                     | 2026          | 2027       | (Decrease)               |         | 2028 FALL 2026 | (Decrease)               |                 |  |
| Category: 4300 - CONTRACTUAL SERVICES              |                  |                        |                        |                                     |               |            |                          |         |                |                          |                 |  |
| <a href="#">265-00-1150-4300</a>                   | PROF SERVICES    | 20,451.88              | 24,143.46              | 630.60                              | 21,200.00     | 21,200.00  | 0.00                     | 0.00%   | 22,480.00      | 1,280.00                 | 6.04%           |  |
| <a href="#">265-00-1150-4302</a>                   | LEGAL SERVICE    | 1,152.00               | 3,072.00               | 768.00                              | 0.00          | 2,000.00   | 2,000.00                 | 0.00%   | 0.00           | -2,000.00                | -100.00%        |  |
| <a href="#">265-00-1150-4305</a>                   | FEES FOR SERVICE | 1,630.00               | 1,861.38               | 852.24                              | 1,680.00      | 1,680.00   | 0.00                     | 0.00%   | 1,680.00       | 0.00                     | 0.00%           |  |
| <a href="#">265-00-1150-4309</a>                   | CREDIT CARD FEES | 0.00                   | 263.64                 | 42.63                               | 400.00        | 100.00     | -300.00                  | -75.00% | 100.00         | 0.00                     | 0.00%           |  |
| <a href="#">265-00-1150-4311</a>                   | POSTAGE          | 492.47                 | 366.98                 | 258.65                              | 800.00        | 800.00     | 0.00                     | 0.00%   | 800.00         | 0.00                     | 0.00%           |  |
| <a href="#">265-00-1150-4340</a>                   | PRINTING         | 13,260.00              | 6,220.00               | 6,286.00                            | 11,000.00     | 7,000.00   | -4,000.00                | -36.36% | 7,000.00       | 0.00                     | 0.00%           |  |
| <a href="#">265-00-1150-4341</a>                   | ADVER/PUBLISH    | 8,847.66               | 8,819.08               | 3,660.00                            | 16,630.00     | 13,070.00  | -3,560.00                | -21.41% | 13,080.00      | 10.00                    | 0.08%           |  |
| <a href="#">265-00-1150-4401</a>                   | DUES & SUBS      | 410.00                 | 2,160.00               | 1,837.50                            | 2,210.00      | 2,210.00   | 0.00                     | 0.00%   | 2,210.00       | 0.00                     | 0.00%           |  |
| <a href="#">265-00-1150-4403</a>                   | TRAVEL/TRAIN/CON | 0.00                   | 1,736.05               | 586.58                              | 4,200.00      | 2,560.00   | -1,640.00                | -39.05% | 2,560.00       | 0.00                     | 0.00%           |  |
| <a href="#">265-00-1150-4434</a>                   | SPECIAL EVENTS   | 24,972.22              | 24,491.38              | 0.00                                | 26,430.00     | 26,430.00  | 0.00                     | 0.00%   | 26,430.00      | 0.00                     | 0.00%           |  |
| Total Category: 4300 - CONTRACTUAL SERVICES:       |                  | 71,216.23              | 73,133.97              | 14,922.20                           | 84,550.00     | 77,050.00  | -7,500.00                | -8.87%  | 76,340.00      | -710.00                  | -0.92%          |  |
| Total Expense:                                     |                  | 157,794.57             | 96,523.42              | 25,008.54                           | 109,450.00    | 103,950.00 | -5,500.00                | -5.03%  | 104,460.00     | 510.00                   | 0.49%           |  |
| Total Fund: 265 - CG CONVENTION & VISITORS BUREAU: |                  | -42,073.94             | 3,839.48               | -2,969.84                           | -7,500.00     | -500.00    | 7,000.00                 | -93.33% | -1,010.00      | -510.00                  | 102.00%         |  |
| Report Total:                                      |                  | -42,073.94             | 3,839.48               | -2,969.84                           | -7,500.00     | -500.00    | 7,000.00                 | -93.33% | -1,010.00      | -510.00                  | 102.00%         |  |

Budget Comparison Report

Group Summary

| Categor...                                         | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|----------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|---------|
|                                                    |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
|                                                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| Fund: 265 - CG CONVENTION & VISITORS BUREAU        |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| Revenue                                            |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| 3310 - INTERGOVERNMENTAL                           | 10,000.00              | 0.00                   | 0.00                                | 2,000.00      | 2,500.00               | 500.00                              | 25.00%  | 2,500.00               | 0.00                                      | 0.00%   |
| 3400 - CHARGES FOR SERVICES                        | 22,350.00              | 20,961.50              | 4,930.50                            | 20,400.00     | 20,400.00              | 0.00                                | 0.00%   | 20,400.00              | 0.00                                      | 0.00%   |
| 3809 - INVESTMENT INTEREST                         | 4,618.65               | 3,756.76               | 915.20                              | 0.00          | 1,000.00               | 1,000.00                            | 0.00%   | 1,000.00               | 0.00                                      | 0.00%   |
| 3812 - MISCELLANEOUS                               | 78,751.98              | 75,644.64              | 16,193.00                           | 79,550.00     | 79,550.00              | 0.00                                | 0.00%   | 79,550.00              | 0.00                                      | 0.00%   |
| Total Revenue:                                     | 115,720.63             | 100,362.90             | 22,038.70                           | 101,950.00    | 103,450.00             | 1,500.00                            | 1.47%   | 103,450.00             | 0.00                                      | 0.00%   |
| Expense                                            |                        |                        |                                     |               |                        |                                     |         |                        |                                           |         |
| 4100 - PERSONAL SERVICES                           | 85,875.31              | 22,427.90              | 10,022.39                           | 24,600.00     | 26,600.00              | 2,000.00                            | 8.13%   | 27,800.00              | 1,200.00                                  | 4.51%   |
| 4200 - COMMODITIES                                 | 703.03                 | 961.55                 | 63.95                               | 300.00        | 300.00                 | 0.00                                | 0.00%   | 320.00                 | 20.00                                     | 6.67%   |
| 4300 - CONTRACTUAL SERVICES                        | 71,216.23              | 73,133.97              | 14,922.20                           | 84,550.00     | 77,050.00              | -7,500.00                           | -8.87%  | 76,340.00              | -710.00                                   | -0.92%  |
| Total Expense:                                     | 157,794.57             | 96,523.42              | 25,008.54                           | 109,450.00    | 103,950.00             | -5,500.00                           | -5.03%  | 104,460.00             | 510.00                                    | 0.49%   |
| Total Fund: 265 - CG CONVENTION & VISITORS BUREAU: | -42,073.94             | 3,839.48               | -2,969.84                           | -7,500.00     | -500.00                | 7,000.00                            | -93.33% | -1,010.00              | -510.00                                   | 102.00% |
| Report Total:                                      | -42,073.94             | 3,839.48               | -2,969.84                           | -7,500.00     | -500.00                | 7,000.00                            | -93.33% | -1,010.00              | -510.00                                   | 102.00% |

Budget Comparison Report

Fund Summary

|                                       |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|---------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|---------|
|                                       |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund                                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |         |                        |                                           |         |
| 265 - CG CONVENTION & VISITORS BUREAU | -42,073.94             | 3,839.48               | -2,969.84                           | -7,500.00     | -500.00                | 7,000.00                            | -93.33% | -1,010.00              | -510.00                                   | 102.00% |
| Report Total:                         | -42,073.94             | 3,839.48               | -2,969.84                           | -7,500.00     | -500.00                | 7,000.00                            | -93.33% | -1,010.00              | -510.00                                   | 102.00% |

**To:** Mayor Bailey and Members of the City Council  
Jennifer Levitt, City Administrator

**From:** Brenda Malinowski, Finance Director  
Nate Carlson, Economic Development Manager

**Date:** July 29, 2026

**Subject:** Economic Development Authority (EDA) & Housing and  
Redevelopment Authority (HRA) Preliminary Levy

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## **Background**

The Economic Development Authority (EDA) is a legal entity that was created by the City of Cottage Grove to facilitate a well-rounded program for business assistance and development projects. In addition, the City granted the EDA with Housing and Redevelopment Authority (HRA) powers in the by-laws when the EDA was established. Due to the structure of the EDA, property tax levies can be approved for both EDA and HRA activities.

EDA property tax levies can be used for economic or redevelopment activity. Currently, City Council approves an EDA property tax levy as part of the approval for the city's property tax levy. EDA levy is subject to an .01813% estimated market value limit or approximately \$1.27 million based upon taxes payable in 2027.

In addition to the EDA property tax levy, a separate tax levy may be established to be used for housing and redevelopment activities. These levies are known as HRA levies. HRA levies can be used for the following:

- To provide a sufficient supply of adequate, safe, and sanitary dwellings to protect the health, safety, morals, and welfare of the citizens,
- To clear and redevelop blighted areas,
- To perform those duties according to the comprehensive plans,
- To remedy the shortage of housing for low and moderate income residents, and to redevelop blighted areas, in situations in which private enterprise would not act without government participation or subsidies,
- In cities of the first class, to provide housing for people of all income.

HRA levies are subject to an .0185% estimated market value limit or approximately \$1.3 million based upon taxes payable in 2027.

The City adopted a HRA levy for the first time in 2025. For 2027, it is recommended to again have both an EDA Levy and a HRA Levy to recognize the housing and redevelopment activities that are occurring throughout the City for transparency purposes. It is proposed to levy the following:

|                        | 2025<br>Property Tax<br>Levy | %<br>Change | 2026<br>Property Tax<br>Levy | %<br>Change | 2027 Proposed<br>Property Tax<br>Levy |
|------------------------|------------------------------|-------------|------------------------------|-------------|---------------------------------------|
| EDA Property Tax Levy  | \$137,500                    | +33%        | \$182,500                    | +30%        | \$237,500                             |
| HRA Property Tax Levy* | \$137,500                    | +3.6%       | \$142,500                    | +2.5%       | \$146,000                             |
| Total                  | \$275,000                    | +18%        | \$325,000                    | +18%        | \$383,500                             |

The total of the two levies is based on the amount that was identified in Ten-Year Financial Management Plan that was prepared in 2023. During the preparation of this plan, there was Council consensus to increase the EDA and HRA levies during the next ten years so that the City could fund development, redevelopment, and housing opportunities in the future. The increase in the HRA property tax levy will be used for personnel expenses increases.

#### Property Tax Levy Timeline

Per Minnesota Statutes, the following must occur for the adoption of the HRA property tax levy.

- By September 30<sup>th</sup>, the HRA preliminary levy shall be approved by the EDA and certified to the County.
- By December 30<sup>th</sup>, the HRA final levy shall be approved by the EDA and certified to the County.
- By September 30<sup>th</sup>, the EDA preliminary levy shall be approved by the Council and certified to the County.
- By December 30<sup>th</sup>, the EDA final levy shall be approved by the Council and certified to the County.

In addition, a Public Hearing to consider the adoption of the final HRA levy will be held by the Economic Development Authority at a regular meeting on December 1, 2026, at 6:00 pm.

# Budget Comparison Report

## Account Detail

| Account Number                               |                                    | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %      |
|----------------------------------------------|------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|--------|
|                                              |                                    |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |        |
| Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY   |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Revenue                                      |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Category: 3010 - PROPERTY TAXES              |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">285-12-9285-3011</a>             | CURRENT PROP TAX                   | 273,330.29             | 136,097.78             | 0.00                                | 187,500.00    | 237,500.00             | 50,000.00                           | 26.67%                 | 287,500.00               | 50,000.00                                 | 21.05% |
| <a href="#">285-12-9285-3012</a>             | DEL PROP TAXES                     | 79.48                  | 103.44                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">285-12-9285-3016</a>             | EXCESS TIF REVENUE                 | 236,375.83             | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3010 - PROPERTY TAXES:       |                                    | 509,785.60             | 136,201.22             | 0.00                                | 187,500.00    | 237,500.00             | 50,000.00                           | 26.67%                 | 287,500.00               | 50,000.00                                 | 21.05% |
| Category: 3310 - INTERGOVERNMENTAL           |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">285-12-1135-3349</a>             | COUNTY AID                         | 0.00                   | 39,969.50              | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">285-12-9285-3339</a>             | OTHER MN AID                       | 75,159.20              | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3310 - INTERGOVERNMENTAL:    |                                    | 75,159.20              | 39,969.50              | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Category: 3400 - CHARGES FOR SERVICES        |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">285-12-1150-3575</a>             | SPECIAL EVENTS                     | 0.00                   | 100.00                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3400 - CHARGES FOR SERVICES: |                                    | 0.00                   | 100.00                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Category: 3809 - INVESTMENT INTEREST         |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">285-12-9285-3807</a>             | INTEREST ON LOANS                  | 0.00                   | 0.00                   | 36,363.64                           | 0.00          | 96,100.00              | 96,100.00                           | 0.00%                  | 87,300.00                | -8,800.00                                 | -9.16% |
| Budget Detail                                |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| Budget Code                                  | Description                        |                        | Units                  | Price                               | Amount        |                        |                                     |                        |                          |                                           |        |
| 2027                                         | \$1.4M loan interest               |                        | 0.00                   | 0.00                                | -66,100.00    |                        |                                     |                        |                          |                                           |        |
| 2027                                         | \$600k forgivable portion interest |                        | 0.00                   | 0.00                                | -30,000.00    |                        |                                     |                        |                          |                                           |        |
| 2028 FALL 2026                               | \$1.4M portion                     |                        | 0.00                   | 0.00                                | -57,300.00    |                        |                                     |                        |                          |                                           |        |
| 2028 FALL 2026                               | \$600k forgivable portion          |                        | 0.00                   | 0.00                                | -30,000.00    |                        |                                     |                        |                          |                                           |        |
| <a href="#">285-12-9285-3810</a>             | INVEST INTEREST                    | 0.00                   | 0.00                   | 1,036.07                            | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3809 - INVESTMENT INTEREST:  |                                    | 0.00                   | 0.00                   | 37,399.71                           | 0.00          | 96,100.00              | 96,100.00                           | 0.00%                  | 87,300.00                | -8,800.00                                 | -9.16% |
| Category: 3812 - MISCELLANEOUS               |                                    |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |        |
| <a href="#">285-12-1135-3813</a>             | SALE OF GOODS                      | -365.65                | 365.65                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">285-12-1135-3816</a>             | REFUND & REIMBRS                   | 270.00                 | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">285-12-1135-3829</a>             | MISC - OTHER                       | 20,999.99              | 276,400.00             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">285-12-1138-3813</a>             | SALE OF GOODS                      | 31,742.88              | 5,349.05               | 392.49                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| <a href="#">285-12-9285-3817</a>             | LAND SALE                          | 0.00                   | 724,971.04             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |
| Total Category: 3812 - MISCELLANEOUS:        |                                    | 52,647.22              | 1,007,085.74           | 392.49                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%  |

Budget Comparison Report

|                                           |                                  |            |              | Comparison 1  | Comparison 1 |            | Comparison 2  | Comparison 2   |                 |           |        |
|-------------------------------------------|----------------------------------|------------|--------------|---------------|--------------|------------|---------------|----------------|-----------------|-----------|--------|
|                                           |                                  |            |              | Parent Budget | Budget       | to Parent  | %             | Budget         | to Comparison 1 | %         |        |
|                                           |                                  |            |              | 2026          | 2027         | Increase / |               | 2028           | Increase /      |           |        |
|                                           |                                  |            |              | 2026          | 2027         | (Decrease) |               | 2028 FALL 2026 | (Decrease)      |           |        |
| Account Number                            |                                  |            |              |               |              |            |               |                |                 |           |        |
| Category: 3999 - TRANSFERS IN             |                                  |            |              |               |              |            |               |                |                 |           |        |
| 285-12-9285-3899                          | TRANSFER IN                      | 0.00       | 1,200,000.00 | 2,041,666.65  | 2,100,000.00 | 100,000.00 | -2,000,000.00 | -95.24%        | 100,000.00      | 0.00      | 0.00%  |
| Total Category: 3999 - TRANSFERS IN:      |                                  | 0.00       | 1,200,000.00 | 2,041,666.65  | 2,100,000.00 | 100,000.00 | -2,000,000.00 | -95.24%        | 100,000.00      | 0.00      | 0.00%  |
| Total Revenue:                            |                                  | 637,592.02 | 2,383,356.46 | 2,079,458.85  | 2,287,500.00 | 433,600.00 | -1,853,900.00 | -81.04%        | 474,800.00      | 41,200.00 | 9.50%  |
| Expense                                   |                                  |            |              |               |              |            |               |                |                 |           |        |
| Category: 4100 - PERSONAL SERVICES        |                                  |            |              |               |              |            |               |                |                 |           |        |
| 285-12-1135-4100                          | SALARY-FULL TIME                 | 184,002.16 | 157,677.50   | 74,466.38     | 182,400.00   | 184,700.00 | 2,300.00      | 1.26%          | 191,900.00      | 7,200.00  | 3.90%  |
| 285-12-1135-4110                          | OVERTIME F. T.                   | 134.77     | 446.97       | 0.00          | 0.00         | 0.00       | 0.00          | 0.00%          | 0.00            | 0.00      | 0.00%  |
| 285-12-1135-4120                          | SAL-P.T./TEMP                    | 101.00     | 0.00         | 0.00          | 0.00         | 0.00       | 0.00          | 0.00%          | 0.00            | 0.00      | 0.00%  |
| 285-12-1135-4138                          | MN PAID LEAVE                    | 0.00       | 66.12        | 383.36        | 1,200.00     | 900.00     | -300.00       | -25.00%        | 900.00          | 0.00      | 0.00%  |
| 285-12-1135-4141                          | PERA                             | 13,253.39  | 11,366.45    | 5,584.76      | 13,700.00    | 14,100.00  | 400.00        | 2.92%          | 14,700.00       | 600.00    | 4.26%  |
| 285-12-1135-4142                          | FICA                             | 13,010.81  | 10,826.30    | 5,185.24      | 13,800.00    | 14,200.00  | 400.00        | 2.90%          | 14,800.00       | 600.00    | 4.23%  |
| 285-12-1135-4144                          | HEALTH INSURANCE                 | 17,550.00  | 23,799.96    | 10,833.35     | 26,000.00    | 28,400.00  | 2,400.00      | 9.23%          | 31,400.00       | 3,000.00  | 10.56% |
| 285-12-1135-4147                          | UNEMPLOYMENT                     | 0.00       | 23,764.00    | 0.00          | 0.00         | 0.00       | 0.00          | 0.00%          | 0.00            | 0.00      | 0.00%  |
| 285-12-9285-4148                          | WORKERS COMP                     | 1,600.00   | 999.96       | 510.40        | 1,225.00     | 2,500.00   | 1,275.00      | 104.08%        | 3,900.00        | 1,400.00  | 56.00% |
| Total Category: 4100 - PERSONAL SERVICES: |                                  | 229,652.13 | 228,947.26   | 96,963.49     | 238,325.00   | 244,800.00 | 6,475.00      | 2.72%          | 257,600.00      | 12,800.00 | 5.23%  |
| Category: 4200 - COMMODITIES              |                                  |            |              |               |              |            |               |                |                 |           |        |
| 285-12-1135-4200                          | OFFICE SUPPLIES                  | 10.78      | 0.00         | 30.50         | 250.00       | 250.00     | 0.00          | 0.00%          | 265.00          | 15.00     | 6.00%  |
| 285-12-1135-4210                          | OP SUPPLY-OTHER                  | 1,809.00   | 3,926.71     | 0.00          | 2,400.00     | 1,000.00   | -1,400.00     | -58.33%        | 1,000.00        | 0.00      | 0.00%  |
| 285-12-1135-4217                          | CLOTHING/UNIFORM                 | 0.00       | 0.00         | 0.00          | 100.00       | 100.00     | 0.00          | 0.00%          | 110.00          | 10.00     | 10.00% |
| 285-12-1138-4210                          | OP SUPPLY-OTHER                  | 311.99     | 170.99       | 0.00          | 0.00         | 0.00       | 0.00          | 0.00%          | 0.00            | 0.00      | 0.00%  |
| Total Category: 4200 - COMMODITIES:       |                                  | 2,131.77   | 4,097.70     | 30.50         | 2,750.00     | 1,350.00   | -1,400.00     | -50.91%        | 1,375.00        | 25.00     | 1.85%  |
| Category: 4300 - CONTRACTUAL SERVICES     |                                  |            |              |               |              |            |               |                |                 |           |        |
| 285-12-1135-4300                          | PROF SERVICES                    | 104,101.64 | 48,443.25    | 11,812.83     | 66,100.00    | 66,300.00  | 200.00        | 0.30%          | 70,100.00       | 3,800.00  | 5.73%  |
| Budget Detail                             |                                  |            |              |               |              |            |               |                |                 |           |        |
| Budget Code                               | Description                      | Units      | Price        | Amount        |              |            |               |                |                 |           |        |
| 2027                                      | EDA meetings                     | 0.00       | 0.00         | 3,800.00      |              |            |               |                |                 |           |        |
| 2027                                      | Ehlers fees                      | 0.00       | 0.00         | 12,500.00     |              |            |               |                |                 |           |        |
| 2027                                      | Innovation Village development   | 0.00       | 0.00         | 25,000.00     |              |            |               |                |                 |           |        |
| 2027                                      | Shoppes Cottage View development | 0.00       | 0.00         | 25,000.00     |              |            |               |                |                 |           |        |
| 285-12-1135-4301                          | ENGINEERING SVS                  | 104,096.07 | 39,325.32    | 4,650.00      | 62,200.00    | 65,000.00  | 2,800.00      | 4.50%          | 65,930.00       | 930.00    | 1.43%  |
| Budget Detail                             |                                  |            |              |               |              |            |               |                |                 |           |        |
| Budget Code                               | Description                      | Units      | Price        | Amount        |              |            |               |                |                 |           |        |
| 2027                                      | 100th Street Business Park       | 0.00       | 0.00         | 20,000.00     |              |            |               |                |                 |           |        |
| 2027                                      | 80th Street Redevelopment        | 0.00       | 0.00         | 20,000.00     |              |            |               |                |                 |           |        |
| 2027                                      | Cottage View Site Development    | 0.00       | 0.00         | 20,000.00     |              |            |               |                |                 |           |        |
| 2027                                      | Fire Station 4 Redevelopment     | 0.00       | 0.00         | 5,000.00      |              |            |               |                |                 |           |        |

Budget Comparison Report

|                                  |                                     |                |                |              | Comparison 1  | Comparison 1 |            | Comparison 2   | Comparison 2    |       |
|----------------------------------|-------------------------------------|----------------|----------------|--------------|---------------|--------------|------------|----------------|-----------------|-------|
|                                  |                                     |                |                |              | Budget        | to Parent    | %          | Budget         | to Comparison 1 | %     |
|                                  |                                     | 2024           | 2025           | 2026         | Parent Budget | Budget       |            |                |                 |       |
|                                  |                                     | Total Activity | Total Activity | YTD Activity | 2026          | 2027         | Increase / | 2028           | Increase /      |       |
|                                  |                                     |                |                | Through May  | 2026          | 2027         | (Decrease) | 2028 FALL 2026 | (Decrease)      |       |
| Account Number                   |                                     |                |                |              |               |              |            |                |                 |       |
| <a href="#">285-12-1135-4302</a> | LEGAL SERVICE                       | 5,324.00       | 13,325.50      | 6,764.50     | 16,000.00     | 16,480.00    | 480.00     | 16,960.00      | 480.00          | 2.91% |
| <a href="#">285-12-1135-4305</a> | FEEES FOR SERVICE                   | 87,499.00      | 25,010.59      | 92,191.00    | 75,000.00     | 75,600.00    | 600.00     | 79,500.00      | 3,900.00        | 5.16% |
| Budget Detail                    |                                     |                |                |              |               |              |            |                |                 |       |
| Budget Code                      | Description                         | Units          | Price          | Amount       |               |              |            |                |                 |       |
| 2027                             | DARTS                               | 4.00           | 6,400.00       | 25,600.00    |               |              |            |                |                 |       |
| 2027                             | Facade Grant                        | 2.00           | 25,000.00      | 50,000.00    |               |              |            |                |                 |       |
| <a href="#">285-12-1135-4310</a> | COMMUNICATION                       | 545.62         | 310.47         | 218.25       | 1,035.00      | 1,035.00     | 0.00       | 1,095.00       | 60.00           | 5.80% |
| <a href="#">285-12-1135-4311</a> | POSTAGE                             | 0.00           | 85.82          | 0.00         | 3,600.00      | 3,700.00     | 100.00     | 3,800.00       | 100.00          | 2.70% |
| <a href="#">285-12-1135-4321</a> | DATA PROCESSING                     | 32,000.00      | 26,300.04      | 7,666.65     | 18,400.00     | 19,300.00    | 900.00     | 20,300.00      | 1,000.00        | 5.18% |
| <a href="#">285-12-1135-4340</a> | PRINTING                            | 3,604.00       | 50.00          | 0.00         | 150.00        | 150.00       | 0.00       | 160.00         | 10.00           | 6.67% |
| <a href="#">285-12-1135-4341</a> | ADVER/PUBLISH                       | 370.92         | 69.35          | 0.00         | 500.00        | 500.00       | 0.00       | 530.00         | 30.00           | 6.00% |
| <a href="#">285-12-1135-4350</a> | INSURANCE CHARGE                    | 1,700.00       | 1,899.96       | 1,250.00     | 3,000.00      | 3,700.00     | 700.00     | 3,900.00       | 200.00          | 5.41% |
| <a href="#">285-12-1135-4360</a> | UTILITIES                           | 0.00           | 0.00           | 37.40        | 0.00          | 0.00         | 0.00       | 0.00           | 0.00            | 0.00% |
| <a href="#">285-12-1135-4401</a> | DUES & SUBS                         | 10,722.14      | 7,788.75       | 5,104.70     | 10,270.00     | 7,325.00     | -2,945.00  | 7,325.00       | 0.00            | 0.00% |
| Budget Detail                    |                                     |                |                |              |               |              |            |                |                 |       |
| Budget Code                      | Description                         | Units          | Price          | Amount       |               |              |            |                |                 |       |
| 2027                             | Chamber Dues                        | 0.00           | 0.00           | 1,650.00     |               |              |            |                |                 |       |
| 2027                             | EDAM                                | 0.00           | 0.00           | 250.00       |               |              |            |                |                 |       |
| 2027                             | Finance & Commerce subscription     | 0.00           | 0.00           | 350.00       |               |              |            |                |                 |       |
| 2027                             | Grow MN                             | 0.00           | 0.00           | 1,000.00     |               |              |            |                |                 |       |
| 2027                             | ICSC                                | 0.00           | 0.00           | 700.00       |               |              |            |                |                 |       |
| 2027                             | IEDC                                | 0.00           | 0.00           | 195.00       |               |              |            |                |                 |       |
| 2027                             | MN Business Journal subscription    | 0.00           | 0.00           | 80.00        |               |              |            |                |                 |       |
| 2027                             | MNCAR                               | 0.00           | 0.00           | 500.00       |               |              |            |                |                 |       |
| 2027                             | MNCAR property data for EDA website | 0.00           | 0.00           | 2,500.00     |               |              |            |                |                 |       |
| 2027                             | WIB                                 | 0.00           | 0.00           | 100.00       |               |              |            |                |                 |       |
| 2028 FALL 2026                   | Chamber Dues                        | 1.00           | 1,650.00       | 1,650.00     |               |              |            |                |                 |       |
| 2028 FALL 2026                   | EDAM                                | 1.00           | 250.00         | 250.00       |               |              |            |                |                 |       |
| 2028 FALL 2026                   | Finance & Commerce Subscription     | 1.00           | 350.00         | 350.00       |               |              |            |                |                 |       |
| 2028 FALL 2026                   | Grow MN                             | 1.00           | 1,000.00       | 1,000.00     |               |              |            |                |                 |       |
| 2028 FALL 2026                   | ICSC                                | 1.00           | 700.00         | 700.00       |               |              |            |                |                 |       |
| 2028 FALL 2026                   | IEDC                                | 1.00           | 195.00         | 195.00       |               |              |            |                |                 |       |
| 2028 FALL 2026                   | MN Business Journal Subscription    | 1.00           | 80.00          | 80.00        |               |              |            |                |                 |       |
| 2028 FALL 2026                   | MNCAR                               | 1.00           | 500.00         | 500.00       |               |              |            |                |                 |       |
| 2028 FALL 2026                   | MNCAR Property Data for EDA website | 1.00           | 2,500.00       | 2,500.00     |               |              |            |                |                 |       |
| 2028 FALL 2026                   | WIB                                 | 1.00           | 100.00         | 100.00       |               |              |            |                |                 |       |
| <a href="#">285-12-1135-4403</a> | TRAVEL/TRAIN/CON                    | 5,194.90       | 10,744.02      | 6,902.96     | 9,650.00      | 9,070.00     | -580.00    | 9,070.00       | 0.00            | 0.00% |



## Budget Comparison Report

| Account Number                                    |                                     | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|---------------------------------------------------|-------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
|                                                   |                                     |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Budget Detail                                     |                                     |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| Budget Code                                       | Description                         |                        | Units                  | Price                               | Amount        |                        |                                     |          |                        |                                           |         |
| 2027                                              | Becca IEDC trainings                |                        | 0.00                   | 0.00                                | 1,070.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | EDAM conferences and travel         |                        | 0.00                   | 0.00                                | 2,000.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | ICSC conference and travel expenses |                        | 0.00                   | 0.00                                | 6,000.00      |                        |                                     |          |                        |                                           |         |
| 2028 FALL 2026                                    | Match 2028 Budget to 2027 per Nate  |                        | 1.00                   | -1,159.00                           | -1,159.00     |                        |                                     |          |                        |                                           |         |
| 2028 FALL 2026                                    | Original Budget                     |                        | 1.00                   | 10,229.00                           | 10,229.00     |                        |                                     |          |                        |                                           |         |
| <a href="#">285-12-1135-4407</a>                  | PROPERTY TAXES                      | 14,611.25              | 7,686.00               | 8,150.00                            | 10,000.00     | 10,000.00              | 0.00                                | 0.00%    | 10,600.00              | 600.00                                    | 6.00%   |
| <a href="#">285-12-1135-4434</a>                  | SPECIAL EVENTS                      | 42,124.56              | 34,936.20              | 15,567.90                           | 30,000.00     | 32,400.00              | 2,400.00                            | 8.00%    | 32,400.00              | 0.00                                      | 0.00%   |
| Budget Detail                                     |                                     |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| Budget Code                                       | Description                         |                        | Units                  | Price                               | Amount        |                        |                                     |          |                        |                                           |         |
| 2027                                              | Chamber Golf                        |                        | 0.00                   | 0.00                                | 3,000.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | Foodtruck Festival                  |                        | 0.00                   | 0.00                                | 5,000.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | Giveaways for events                |                        | 0.00                   | 0.00                                | 5,000.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | ICSC additional expenses            |                        | 0.00                   | 0.00                                | 3,000.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | MNCAR                               |                        | 0.00                   | 0.00                                | 7,000.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | Moving \$2,400 from 1135-4210       |                        | 1.00                   | 2,400.00                            | 2,400.00      |                        |                                     |          |                        |                                           |         |
| 2027                                              | Showcase                            |                        | 0.00                   | 0.00                                | 7,000.00      |                        |                                     |          |                        |                                           |         |
| 2028 FALL 2026                                    | Booth Storage                       |                        | 1.00                   | 2,400.00                            | 2,400.00      |                        |                                     |          |                        |                                           |         |
| 2028 FALL 2026                                    | Match 2027 Budget                   |                        | 1.00                   | -1,800.00                           | -1,800.00     |                        |                                     |          |                        |                                           |         |
| 2028 FALL 2026                                    | Original Budget                     |                        | 1.00                   | 31,800.00                           | 31,800.00     |                        |                                     |          |                        |                                           |         |
| <a href="#">285-12-1138-4309</a>                  | CREDIT CARD FEES                    | 919.41                 | 130.28                 | 10.53                               | 875.00        | 875.00                 | 0.00                                | 0.00%    | 925.00                 | 50.00                                     | 5.71%   |
| <a href="#">285-12-1138-4311</a>                  | POSTAGE                             | 509.14                 | 98.04                  | 28.86                               | 200.00        | 200.00                 | 0.00                                | 0.00%    | 210.00                 | 10.00                                     | 5.00%   |
| <a href="#">285-12-1150-4300</a>                  | PROF SERVICES                       | 107.58                 | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| Total Category: 4300 - CONTRACTUAL SERVICES:      |                                     | 413,430.23             | 216,203.59             | 160,355.58                          | 306,980.00    | 311,635.00             | 4,655.00                            | 1.52%    | 322,805.00             | 11,170.00                                 | 3.58%   |
| Category: 4730 - MISCELLANEOUS                    |                                     |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| <a href="#">285-12-1135-4732</a>                  | LOSS-FIXED ASSET                    | 0.00                   | 588,311.25             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| Total Category: 4730 - MISCELLANEOUS:             |                                     | 0.00                   | 588,311.25             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| Total Expense:                                    |                                     | 645,214.13             | 1,037,559.80           | 257,349.57                          | 548,055.00    | 557,785.00             | 9,730.00                            | 1.78%    | 581,780.00             | 23,995.00                                 | 4.30%   |
| Total Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY: |                                     | -7,622.11              | 1,345,796.66           | 1,822,109.28                        | 1,739,445.00  | -124,185.00            | -1,863,630.00                       | -107.14% | -106,980.00            | 17,205.00                                 | -13.85% |
| Report Total:                                     |                                     | -7,622.11              | 1,345,796.66           | 1,822,109.28                        | 1,739,445.00  | -124,185.00            | -1,863,630.00                       | -107.14% | -106,980.00            | 17,205.00                                 | -13.85% |

Budget Comparison Report

Group Summary

|                                                   |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|---------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
| Categor...                                        | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY        |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| Revenue                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| 3010 - PROPERTY TAXES                             | 509,785.60             | 136,201.22             | 0.00                                | 187,500.00    | 237,500.00             | 50,000.00                           | 26.67%   | 287,500.00             | 50,000.00                                 | 21.05%  |
| 3310 - INTERGOVERNMENTAL                          | 75,159.20              | 39,969.50              | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| 3400 - CHARGES FOR SERVICES                       | 0.00                   | 100.00                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| 3809 - INVESTMENT INTEREST                        | 0.00                   | 0.00                   | 37,399.71                           | 0.00          | 96,100.00              | 96,100.00                           | 0.00%    | 87,300.00              | -8,800.00                                 | -9.16%  |
| 3812 - MISCELLANEOUS                              | 52,647.22              | 1,007,085.74           | 392.49                              | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| 3999 - TRANSFERS IN                               | 0.00                   | 1,200,000.00           | 2,041,666.65                        | 2,100,000.00  | 100,000.00             | -2,000,000.00                       | -95.24%  | 100,000.00             | 0.00                                      | 0.00%   |
| Total Revenue:                                    | 637,592.02             | 2,383,356.46           | 2,079,458.85                        | 2,287,500.00  | 433,600.00             | -1,853,900.00                       | -81.04%  | 474,800.00             | 41,200.00                                 | 9.50%   |
| Expense                                           |                        |                        |                                     |               |                        |                                     |          |                        |                                           |         |
| 4100 - PERSONAL SERVICES                          | 229,652.13             | 228,947.26             | 96,963.49                           | 238,325.00    | 244,800.00             | 6,475.00                            | 2.72%    | 257,600.00             | 12,800.00                                 | 5.23%   |
| 4200 - COMMODITIES                                | 2,131.77               | 4,097.70               | 30.50                               | 2,750.00      | 1,350.00               | -1,400.00                           | -50.91%  | 1,375.00               | 25.00                                     | 1.85%   |
| 4300 - CONTRACTUAL SERVICES                       | 413,430.23             | 216,203.59             | 160,355.58                          | 306,980.00    | 311,635.00             | 4,655.00                            | 1.52%    | 322,805.00             | 11,170.00                                 | 3.58%   |
| 4730 - MISCELLANEOUS                              | 0.00                   | 588,311.25             | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%    | 0.00                   | 0.00                                      | 0.00%   |
| Total Expense:                                    | 645,214.13             | 1,037,559.80           | 257,349.57                          | 548,055.00    | 557,785.00             | 9,730.00                            | 1.78%    | 581,780.00             | 23,995.00                                 | 4.30%   |
| Total Fund: 285 - ECONOMIC DEVELOPMENT AUTHORITY: | -7,622.11              | 1,345,796.66           | 1,822,109.28                        | 1,739,445.00  | -124,185.00            | -1,863,630.00                       | -107.14% | -106,980.00            | 17,205.00                                 | -13.85% |
| Report Total:                                     | -7,622.11              | 1,345,796.66           | 1,822,109.28                        | 1,739,445.00  | -124,185.00            | -1,863,630.00                       | -107.14% | -106,980.00            | 17,205.00                                 | -13.85% |

Budget Comparison Report

Fund Summary

|                                      |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %        | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|--------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|----------|------------------------|-------------------------------------------|---------|
|                                      |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |          | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund                                 | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |          |                        |                                           |         |
| 285 - ECONOMIC DEVELOPMENT AUTHOR... | -7,622.11              | 1,345,796.66           | 1,822,109.28                        | 1,739,445.00  | -124,185.00            | -1,863,630.00                       | -107.14% | -106,980.00            | 17,205.00                                 | -13.85% |
| Report Total:                        | -7,622.11              | 1,345,796.66           | 1,822,109.28                        | 1,739,445.00  | -124,185.00            | -1,863,630.00                       | -107.14% | -106,980.00            | 17,205.00                                 | -13.85% |

# Budget Comparison Report

## Account Detail

| Account Number                               |                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                      | Comparison 2<br>Budget   | Comparison 2<br>to Comparison 1<br>Budget | %       |
|----------------------------------------------|-----------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------------|---------|
|                                              |                       |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) |                                           |         |
| Fund: 280 - HRA Fund                         |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| Revenue                                      |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| Category: 3010 - PROPERTY TAXES              |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| <a href="#">280-12-9280-3011</a>             | CURRENT PROP TAX      | 0.00                   | 136,218.13             | 0.00                                | 142,500.00    | 146,000.00             | 3,500.00                            | 2.46%                  | 196,000.00               | 50,000.00                                 | 34.25%  |
| <a href="#">280-12-9280-3012</a>             | DEL PROP TAXES        | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%   |
| <a href="#">280-12-9280-3013</a>             | NON LEVY PROPERTY TAX | 0.00                   | 381.89                 | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%   |
| Total Category: 3010 - PROPERTY TAXES:       |                       | 0.00                   | 136,600.02             | 0.00                                | 142,500.00    | 146,000.00             | 3,500.00                            | 2.46%                  | 196,000.00               | 50,000.00                                 | 34.25%  |
| Category: 3809 - INVESTMENT INTEREST         |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| <a href="#">280-12-9280-3810</a>             | INVEST INTEREST       | 0.00                   | 1,161.14               | 990.18                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%   |
| Total Category: 3809 - INVESTMENT INTEREST:  |                       | 0.00                   | 1,161.14               | 990.18                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%   |
| Total Revenue:                               |                       | 0.00                   | 137,761.16             | 990.18                              | 142,500.00    | 146,000.00             | 3,500.00                            | 2.46%                  | 196,000.00               | 50,000.00                                 | 34.25%  |
| Expense                                      |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| Category: 4100 - PERSONAL SERVICES           |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| <a href="#">280-12-9280-4100</a>             | SALARY-FULL TIME      | 0.00                   | 44,407.14              | 25,396.00                           | 71,000.00     | 67,400.00              | -3,600.00                           | -5.07%                 | 69,500.00                | 2,100.00                                  | 3.12%   |
| <a href="#">280-12-9280-4138</a>             | MN PAID LEAVE         | 0.00                   | 0.00                   | 130.89                              | 125.00        | 300.00                 | 175.00                              | 140.00%                | 300.00                   | 0.00                                      | 0.00%   |
| <a href="#">280-12-9280-4141</a>             | PERA                  | 0.00                   | 2,792.94               | 1,904.79                            | 5,300.00      | 5,100.00               | -200.00                             | -3.77%                 | 5,300.00                 | 200.00                                    | 3.92%   |
| <a href="#">280-12-9280-4142</a>             | FICA                  | 0.00                   | 2,779.65               | 1,807.51                            | 5,400.00      | 5,200.00               | -200.00                             | -3.70%                 | 5,400.00                 | 200.00                                    | 3.85%   |
| <a href="#">280-12-9280-4144</a>             | HEALTH INSURANCE      | 0.00                   | 6,600.00               | 3,000.00                            | 7,200.00      | 7,900.00               | 700.00                              | 9.72%                  | 8,700.00                 | 800.00                                    | 10.13%  |
| <a href="#">280-12-9280-4148</a>             | WORKERS COMP          | 0.00                   | 399.96                 | 125.00                              | 300.00        | 800.00                 | 500.00                              | 166.67%                | 1,500.00                 | 700.00                                    | 87.50%  |
| Total Category: 4100 - PERSONAL SERVICES:    |                       | 0.00                   | 56,979.69              | 32,364.19                           | 89,325.00     | 86,700.00              | -2,625.00                           | -2.94%                 | 90,700.00                | 4,000.00                                  | 4.61%   |
| Category: 4300 - CONTRACTUAL SERVICES        |                       |                        |                        |                                     |               |                        |                                     |                        |                          |                                           |         |
| <a href="#">280-12-9280-4300</a>             | PROF SERVICES         | 0.00                   | 0.00                   | 0.00                                | 25,000.00     | 25,000.00              | 0.00                                | 0.00%                  | 26,500.00                | 1,500.00                                  | 6.00%   |
| <a href="#">280-12-9280-4305</a>             | FEES FOR SERVICE      | 0.00                   | 0.00                   | 100.00                              | 0.00          | 0.00                   | 0.00                                | 0.00%                  | 0.00                     | 0.00                                      | 0.00%   |
| Total Category: 4300 - CONTRACTUAL SERVICES: |                       | 0.00                   | 0.00                   | 100.00                              | 25,000.00     | 25,000.00              | 0.00                                | 0.00%                  | 26,500.00                | 1,500.00                                  | 6.00%   |
| Total Expense:                               |                       | 0.00                   | 56,979.69              | 32,464.19                           | 114,325.00    | 111,700.00             | -2,625.00                           | -2.30%                 | 117,200.00               | 5,500.00                                  | 4.92%   |
| Total Fund: 280 - HRA Fund:                  |                       | 0.00                   | 80,781.47              | -31,474.01                          | 28,175.00     | 34,300.00              | 6,125.00                            | 21.74%                 | 78,800.00                | 44,500.00                                 | 129.74% |
| Report Total:                                |                       | 0.00                   | 80,781.47              | -31,474.01                          | 28,175.00     | 34,300.00              | 6,125.00                            | 21.74%                 | 78,800.00                | 44,500.00                                 | 129.74% |

Budget Comparison Report

Group Summary

|                             |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %      | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|-----------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|--------|------------------------|-------------------------------------------|---------|
| Categor...                  | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |        | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund: 280 - HRA Fund        |                        |                        |                                     |               |                        |                                     |        |                        |                                           |         |
| Revenue                     |                        |                        |                                     |               |                        |                                     |        |                        |                                           |         |
| 3010 - PROPERTY TAXES       | 0.00                   | 136,600.02             | 0.00                                | 142,500.00    | 146,000.00             | 3,500.00                            | 2.46%  | 196,000.00             | 50,000.00                                 | 34.25%  |
| 3809 - INVESTMENT INTEREST  | 0.00                   | 1,161.14               | 990.18                              | 0.00          | 0.00                   | 0.00                                | 0.00%  | 0.00                   | 0.00                                      | 0.00%   |
| Total Revenue:              | 0.00                   | 137,761.16             | 990.18                              | 142,500.00    | 146,000.00             | 3,500.00                            | 2.46%  | 196,000.00             | 50,000.00                                 | 34.25%  |
| Expense                     |                        |                        |                                     |               |                        |                                     |        |                        |                                           |         |
| 4100 - PERSONAL SERVICES    | 0.00                   | 56,979.69              | 32,364.19                           | 89,325.00     | 86,700.00              | -2,625.00                           | -2.94% | 90,700.00              | 4,000.00                                  | 4.61%   |
| 4300 - CONTRACTUAL SERVICES | 0.00                   | 0.00                   | 100.00                              | 25,000.00     | 25,000.00              | 0.00                                | 0.00%  | 26,500.00              | 1,500.00                                  | 6.00%   |
| Total Expense:              | 0.00                   | 56,979.69              | 32,464.19                           | 114,325.00    | 111,700.00             | -2,625.00                           | -2.30% | 117,200.00             | 5,500.00                                  | 4.92%   |
| Total Fund: 280 - HRA Fund: | 0.00                   | 80,781.47              | -31,474.01                          | 28,175.00     | 34,300.00              | 6,125.00                            | 21.74% | 78,800.00              | 44,500.00                                 | 129.74% |
| Report Total:               | 0.00                   | 80,781.47              | -31,474.01                          | 28,175.00     | 34,300.00              | 6,125.00                            | 21.74% | 78,800.00              | 44,500.00                                 | 129.74% |

Budget Comparison Report

Fund Summary

|                | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %      | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|----------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|--------|------------------------|-------------------------------------------|---------|
|                |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |        | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund           |                        |                        |                                     |               |                        |                                     |        |                        |                                           |         |
| 280 - HRA Fund | 0.00                   | 80,781.47              | -31,474.01                          | 28,175.00     | 34,300.00              | 6,125.00                            | 21.74% | 78,800.00              | 44,500.00                                 | 129.74% |
| Report Total:  | 0.00                   | 80,781.47              | -31,474.01                          | 28,175.00     | 34,300.00              | 6,125.00                            | 21.74% | 78,800.00              | 44,500.00                                 | 129.74% |

# Budget Comparison Report

## Account Detail

| Account Number                                  | 2024<br>Total Activity                   | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %          | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %           |            |
|-------------------------------------------------|------------------------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------------|------------------------|-------------------------------------------|-------------|------------|
|                                                 |                                          |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |            | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |             |            |
| Fund: 283 - LOCAL AFFORDABLE HOUSING AID        |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| Revenue                                         |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| Category: 3310 - INTERGOVERNMENTAL              |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| <a href="#">283-00-9283-3326</a>                | LOCAL AFFORD HOUSING AID                 | 125,476.02             | 395,263.84                          | 0.00          | 0.00                   | 390,000.00                          | 390,000.00 | 0.00%                  | 390,000.00                                | 0.00        | 0.00%      |
| Total Category: 3310 - INTERGOVERNMENTAL:       |                                          | 125,476.02             | 395,263.84                          | 0.00          | 0.00                   | 390,000.00                          | 390,000.00 | 0.00%                  | 390,000.00                                | 0.00        | 0.00%      |
| Category: 3809 - INVESTMENT INTEREST            |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| <a href="#">283-00-9283-3810</a>                | INVEST INTEREST                          | 1,316.02               | 13,981.97                           | 7,225.86      | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00        | 0.00%      |
| Total Category: 3809 - INVESTMENT INTEREST:     |                                          | 1,316.02               | 13,981.97                           | 7,225.86      | 0.00                   | 0.00                                | 0.00       | 0.00%                  | 0.00                                      | 0.00        | 0.00%      |
| Total Revenue:                                  |                                          | 126,792.04             | 409,245.81                          | 7,225.86      | 0.00                   | 390,000.00                          | 390,000.00 | 0.00%                  | 390,000.00                                | 0.00        | 0.00%      |
| Expense                                         |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| Category: 4300 - CONTRACTUAL SERVICES           |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| <a href="#">283-00-9283-4449</a>                | OTHER CONTRACT                           | 0.00                   | 0.00                                | 0.00          | 0.00                   | 395,300.00                          | 395,300.00 | 0.00%                  | 0.00                                      | -395,300.00 | -100.00%   |
| Budget Detail                                   |                                          |                        |                                     |               |                        |                                     |            |                        |                                           |             |            |
| Budget Code                                     | Description                              | Units                  | Price                               | Amount        |                        |                                     |            |                        |                                           |             |            |
| 2027                                            | LAHA Agreement with Real Estate Equities | 0.00                   | 0.00                                | 395,260.00    |                        |                                     |            |                        |                                           |             |            |
| 2027                                            | Rounding                                 | 0.00                   | 0.00                                | 40.00         |                        |                                     |            |                        |                                           |             |            |
| Total Category: 4300 - CONTRACTUAL SERVICES:    |                                          | 0.00                   | 0.00                                | 0.00          | 0.00                   | 395,300.00                          | 395,300.00 | 0.00%                  | 0.00                                      | -395,300.00 | -100.00%   |
| Total Expense:                                  |                                          | 0.00                   | 0.00                                | 0.00          | 0.00                   | 395,300.00                          | 395,300.00 | 0.00%                  | 0.00                                      | -395,300.00 | -100.00%   |
| Total Fund: 283 - LOCAL AFFORDABLE HOUSING AID: |                                          | 126,792.04             | 409,245.81                          | 7,225.86      | 0.00                   | -5,300.00                           | -5,300.00  | 0.00%                  | 390,000.00                                | 395,300.00  | -7,458.49% |
| Report Total:                                   |                                          | 126,792.04             | 409,245.81                          | 7,225.86      | 0.00                   | -5,300.00                           | -5,300.00  | 0.00%                  | 390,000.00                                | 395,300.00  | -7,458.49% |

Budget Comparison Report

Group Summary

|                                                 |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %          |
|-------------------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|-------|------------------------|-------------------------------------------|------------|
| Categor...                                      | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |       | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |            |
| Fund: 283 - LOCAL AFFORDABLE HOUSING AID        |                        |                        |                                     |               |                        |                                     |       |                        |                                           |            |
| Revenue                                         |                        |                        |                                     |               |                        |                                     |       |                        |                                           |            |
| 3310 - INTERGOVERNMENTAL                        | 125,476.02             | 395,263.84             | 0.00                                | 0.00          | 390,000.00             | 390,000.00                          | 0.00% | 390,000.00             | 0.00                                      | 0.00%      |
| 3809 - INVESTMENT INTEREST                      | 1,316.02               | 13,981.97              | 7,225.86                            | 0.00          | 0.00                   | 0.00                                | 0.00% | 0.00                   | 0.00                                      | 0.00%      |
| Total Revenue:                                  | 126,792.04             | 409,245.81             | 7,225.86                            | 0.00          | 390,000.00             | 390,000.00                          | 0.00% | 390,000.00             | 0.00                                      | 0.00%      |
| Expense                                         |                        |                        |                                     |               |                        |                                     |       |                        |                                           |            |
| 4300 - CONTRACTUAL SERVICES                     | 0.00                   | 0.00                   | 0.00                                | 0.00          | 395,300.00             | 395,300.00                          | 0.00% | 0.00                   | -395,300.00                               | -100.00%   |
| Total Expense:                                  | 0.00                   | 0.00                   | 0.00                                | 0.00          | 395,300.00             | 395,300.00                          | 0.00% | 0.00                   | -395,300.00                               | -100.00%   |
| Total Fund: 283 - LOCAL AFFORDABLE HOUSING AID: | 126,792.04             | 409,245.81             | 7,225.86                            | 0.00          | -5,300.00              | -5,300.00                           | 0.00% | 390,000.00             | 395,300.00                                | -7,458.49% |
| Report Total:                                   | 126,792.04             | 409,245.81             | 7,225.86                            | 0.00          | -5,300.00              | -5,300.00                           | 0.00% | 390,000.00             | 395,300.00                                | -7,458.49% |



Budget Comparison Report

Fund Summary

|                                    |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %          |
|------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|-------|------------------------|-------------------------------------------|------------|
| Fund                               | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |       | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |            |
| 283 - LOCAL AFFORDABLE HOUSING AID | 126,792.04             | 409,245.81             | 7,225.86                            | 0.00          | -5,300.00              | -5,300.00                           | 0.00% | 390,000.00             | 395,300.00                                | -7,458.49% |
| Report Total:                      | 126,792.04             | 409,245.81             | 7,225.86                            | 0.00          | -5,300.00              | -5,300.00                           | 0.00% | 390,000.00             | 395,300.00                                | -7,458.49% |



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

**From:** Brian Bluhm IT Manager

**Date:** 7/22/2026

**Subject:** 2027 Information Technology Budget

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## Introduction

The City continues to face growing challenges in maintaining high IT service levels as the costs of SaaS subscriptions and hardware steadily rise. Essential platforms and equipment now require significantly larger investments simply to sustain the same level of service delivery. In response, the IT team is actively consolidating systems, reviewing under-utilized tools, and identifying opportunities to streamline services across departments. This focused effort is aimed at reducing redundant technologies, improving operational efficiency, and ensuring that the City can manage technology needs responsibly while controlling long-term costs.

## Budget Additions

The 2027 budget includes funding for new Asset Management Software that will replace the current Fleet, Facility, and Public Works work-order systems. Consolidating these platforms into a single, modern solution will create operational efficiencies, reduce duplicative data entry, improve reporting capabilities, and provide staff with a more integrated and reliable toolset. This investment is expected to reduce long-term support costs and better position the City for future scalability.

## Operational Cost Increases

Operational expenses related to data processing continue to rise, driven primarily by increases in SaaS subscription costs across essential systems. These services are required to maintain cybersecurity protections, productivity tools, and department-specific operational software. While costs in this category are increasing, the IT Division has reduced expenditures in Capital Outlay and Professional Services by consolidating systems and limiting outside vendor engagements when possible.

## Overall Budget Impact

The proposed 2027 Information Technology budget reflects an overall increase of \$92,800, or 4.22 percent. The majority of this increase is attributable to rising SaaS subscription costs needed to maintain current service levels and support citywide operations.

## **Action Requested**

Provide feedback and direction regarding the Information Technology 2027 Budget.

# Budget Comparison Report

## Account Detail

|                                                          |                          |                        |                                     | Parent Budget       | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %            | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %            |
|----------------------------------------------------------|--------------------------|------------------------|-------------------------------------|---------------------|------------------------|-------------------------------------|--------------|------------------------|-------------------------------------------|--------------|
| Account Number                                           | 2024<br>Total Activity   | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026        | 2027<br>2027           | Increase /<br>(Decrease)            |              | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |              |
| <b>Fund: 720 - INFORMATION TECHNOLOGY</b>                |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <b>Revenue</b>                                           |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <b>Category: 3400 - CHARGES FOR SERVICES</b>             |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <a href="#">720-07-0383-3519</a> OTHER CHARGE SVS        | 40,830.00                | 28,796.00              | 50,913.00                           | 0.00                | 0.00                   | 0.00                                | 0.00%        | 0.00                   | 0.00                                      | 0.00%        |
| <a href="#">720-07-9720-3519</a> OTHER CHARGE SVS        | 1,812,600.00             | 2,042,900.16           | 891,291.60                          | 2,139,100.00        | 2,250,800.00           | 111,700.00                          | 5.22%        | 2,341,600.00           | 90,800.00                                 | 4.03%        |
| <b>Total Category: 3400 - CHARGES FOR SERVICES:</b>      | <b>1,853,430.00</b>      | <b>2,071,696.16</b>    | <b>942,204.60</b>                   | <b>2,139,100.00</b> | <b>2,250,800.00</b>    | <b>111,700.00</b>                   | <b>5.22%</b> | <b>2,341,600.00</b>    | <b>90,800.00</b>                          | <b>4.03%</b> |
| <b>Category: 3809 - INVESTMENT INTEREST</b>              |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <a href="#">720-07-9720-3810</a> INVEST INTEREST         | 17,653.57                | 21,936.25              | 6,493.65                            | 11,000.00           | 11,000.00              | 0.00                                | 0.00%        | 11,000.00              | 0.00                                      | 0.00%        |
| <b>Total Category: 3809 - INVESTMENT INTEREST:</b>       | <b>17,653.57</b>         | <b>21,936.25</b>       | <b>6,493.65</b>                     | <b>11,000.00</b>    | <b>11,000.00</b>       | <b>0.00</b>                         | <b>0.00%</b> | <b>11,000.00</b>       | <b>0.00</b>                               | <b>0.00%</b> |
| <b>Total Revenue:</b>                                    | <b>1,871,083.57</b>      | <b>2,093,632.41</b>    | <b>948,698.25</b>                   | <b>2,150,100.00</b> | <b>2,261,800.00</b>    | <b>111,700.00</b>                   | <b>5.20%</b> | <b>2,352,600.00</b>    | <b>90,800.00</b>                          | <b>4.01%</b> |
| <b>Expense</b>                                           |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <b>Category: 4100 - PERSONAL SERVICES</b>                |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <a href="#">720-07-0380-4100</a> SALARY-FULL TIME        | 373,223.70               | 453,667.99             | 201,238.25                          | 483,100.00          | 503,100.00             | 20,000.00                           | 4.14%        | 523,600.00             | 20,500.00                                 | 4.07%        |
| <a href="#">720-07-0380-4115</a> REGULAR-P/T REG STATUS  | 1,415.60                 | 0.00                   | 0.00                                | 0.00                | 0.00                   | 0.00                                | 0.00%        | 0.00                   | 0.00                                      | 0.00%        |
| <a href="#">720-07-0380-4138</a> MN PAID LEAVE           | 0.00                     | 116.43                 | 1,017.30                            | 2,100.00            | 2,200.00               | 100.00                              | 4.76%        | 2,400.00               | 200.00                                    | 9.09%        |
| <a href="#">720-07-0380-4140</a> PENSIONS                | -4,837.00                | -25,516.00             | 0.00                                | 0.00                | 0.00                   | 0.00                                | 0.00%        | 0.00                   | 0.00                                      | 0.00%        |
| <a href="#">720-07-0380-4141</a> PERA                    | 27,168.33                | 33,409.30              | 14,773.31                           | 36,300.00           | 38,100.00              | 1,800.00                            | 4.96%        | 40,000.00              | 1,900.00                                  | 4.99%        |
| <a href="#">720-07-0380-4142</a> FICA                    | 25,874.74                | 31,496.79              | 14,212.02                           | 36,900.00           | 38,900.00              | 2,000.00                            | 5.42%        | 40,800.00              | 1,900.00                                  | 4.88%        |
| <a href="#">720-07-0380-4144</a> HEALTH INSURANCE        | 38,902.00                | 59,687.00              | 24,000.00                           | 57,600.00           | 63,200.00              | 5,600.00                            | 9.72%        | 69,600.00              | 6,400.00                                  | 10.13%       |
| <a href="#">720-07-0380-4148</a> WORKERS COMP            | 2,000.00                 | 2,900.04               | 875.00                              | 2,100.00            | 7,300.00               | 5,200.00                            | 247.62%      | 10,700.00              | 3,400.00                                  | 46.58%       |
| <b>Total Category: 4100 - PERSONAL SERVICES:</b>         | <b>463,747.37</b>        | <b>555,761.55</b>      | <b>256,115.88</b>                   | <b>618,100.00</b>   | <b>652,800.00</b>      | <b>34,700.00</b>                    | <b>5.61%</b> | <b>687,100.00</b>      | <b>34,300.00</b>                          | <b>5.25%</b> |
| <b>Category: 4200 - COMMODITIES</b>                      |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <a href="#">720-07-0380-4200</a> OFFICE SUPPLIES         | 473.46                   | 604.68                 | 298.04                              | 100.00              | 100.00                 | 0.00                                | 0.00%        | 105.00                 | 5.00                                      | 5.00%        |
| <a href="#">720-07-0380-4210</a> OP SUPPLY-OTHER         | 9,232.08                 | 4,378.76               | 4,534.75                            | 6,720.00            | 6,900.00               | 180.00                              | 2.68%        | 7,130.00               | 230.00                                    | 3.33%        |
| <a href="#">720-07-0380-4211</a> MOTOR FUELS             | 181.77                   | 165.80                 | 46.52                               | 160.00              | 230.00                 | 70.00                               | 43.75%       | 240.00                 | 10.00                                     | 4.35%        |
| <a href="#">720-07-0380-4280</a> CAPITAL OUTLAY <\$5,000 | 170,207.40               | 144,299.34             | 55,785.21                           | 170,000.00          | 150,100.00             | -19,900.00                          | -11.71%      | 154,000.00             | 3,900.00                                  | 2.60%        |
| <b>Budget Detail</b>                                     |                          |                        |                                     |                     |                        |                                     |              |                        |                                           |              |
| <b>Budget Code</b>                                       | <b>Description</b>       | <b>Units</b>           | <b>Price</b>                        | <b>Amount</b>       |                        |                                     |              |                        |                                           |              |
| 2027                                                     | Cell Phones/Other        | 0.00                   | 0.00                                | 50,100.00           |                        |                                     |              |                        |                                           |              |
| 2027                                                     | Computer Replacements    | 0.00                   | 0.00                                | 105,000.00          |                        |                                     |              |                        |                                           |              |
| 2027                                                     | Decrease to balance fund | 0.00                   | 0.00                                | -25,000.00          |                        |                                     |              |                        |                                           |              |

Budget Comparison Report

| Account Number                        |                                | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |         | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |       |
|---------------------------------------|--------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|-------|
|                                       |                                |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            | %       | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  | %     |
| 2027                                  | Tablet Replacemenst/NEW        |                        | 0.00                   | 0.00                                | 20,000.00     |                        |                                     |         |                        |                                           |       |
| Total Category: 4200 - COMMODITIES:   |                                | 180,094.71             | 149,448.58             | 60,664.52                           | 176,980.00    | 157,330.00             | -19,650.00                          | -11.10% | 161,475.00             | 4,145.00                                  | 2.63% |
| Category: 4300 - CONTRACTUAL SERVICES |                                |                        |                        |                                     |               |                        |                                     |         |                        |                                           |       |
| <a href="#">720-07-0380-4300</a>      | PROF SERVICES                  | 7,815.00               | 8,321.25               | 56,311.00                           | 83,600.00     | 66,000.00              | -17,600.00                          | -21.05% | 68,610.00              | 2,610.00                                  | 3.95% |
| Budget Detail                         |                                |                        |                        |                                     |               |                        |                                     |         |                        |                                           |       |
| Budget Code                           | Description                    |                        | Units                  | Price                               | Amount        |                        |                                     |         |                        |                                           |       |
| 2027                                  | Original                       |                        | 0.00                   | 0.00                                | 86,160.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | Reduce to balance budget       |                        | 0.00                   | 0.00                                | -20,160.00    |                        |                                     |         |                        |                                           |       |
| <a href="#">720-07-0380-4305</a>      | FEES FOR SERVICE               | 27.00                  | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00% |
| <a href="#">720-07-0380-4310</a>      | COMMUNICATION                  | 118,520.96             | 149,416.99             | 65,358.17                           | 141,600.00    | 190,990.00             | 49,390.00                           | 34.88%  | 200,480.00             | 9,490.00                                  | 4.97% |
| Budget Detail                         |                                |                        |                        |                                     |               |                        |                                     |         |                        |                                           |       |
| Budget Code                           | Description                    |                        | Units                  | Price                               | Amount        |                        |                                     |         |                        |                                           |       |
| 2027                                  | COMCAST                        |                        | 0.00                   | 0.00                                | 80,547.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | LUMEN                          |                        | 0.00                   | 0.00                                | 21,890.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | Rounding                       |                        | 0.00                   | 0.00                                | 53.00         |                        |                                     |         |                        |                                           |       |
| 2027                                  | SENSAPHONE (LZ)                |                        | 0.00                   | 0.00                                | 300.00        |                        |                                     |         |                        |                                           |       |
| 2027                                  | TMOBILE                        |                        | 0.00                   | 0.00                                | 77,400.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | VERIZON                        |                        | 0.00                   | 0.00                                | 10,800.00     |                        |                                     |         |                        |                                           |       |
| <a href="#">720-07-0380-4311</a>      | POSTAGE                        | 40.90                  | 0.00                   | 0.00                                | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00% |
| <a href="#">720-07-0380-4321</a>      | DATA PROCESSING                | 762,674.52             | 752,153.73             | 533,624.23                          | 911,800.00    | 1,036,540.00           | 124,740.00                          | 13.68%  | 1,075,800.00           | 39,260.00                                 | 3.79% |
| Budget Detail                         |                                |                        |                        |                                     |               |                        |                                     |         |                        |                                           |       |
| Budget Code                           | Description                    |                        | Units                  | Price                               | Amount        |                        |                                     |         |                        |                                           |       |
| 2027                                  | Reduce to 4% increases         |                        | 0.00                   | 0.00                                | -8,060.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | Rounding                       |                        | 1.00                   | 94.00                               | 94.00         |                        |                                     |         |                        |                                           |       |
| 2027                                  | See Software/Expense Worksheet |                        | 0.00                   | 0.00                                | 1,044,506.00  |                        |                                     |         |                        |                                           |       |
| <a href="#">720-07-0380-4350</a>      | INSURANCE CHARGE               | 1,600.00               | 1,599.96               | 2,833.35                            | 6,800.00      | 7,300.00               | 500.00                              | 7.35%   | 7,700.00               | 400.00                                    | 5.48% |
| <a href="#">720-07-0380-4370</a>      | MAINT-REPAIR/EQ                | 35,384.73              | 64,822.35              | 19,178.00                           | 107,830.00    | 107,830.00             | 0.00                                | 0.00%   | 111,065.00             | 3,235.00                                  | 3.00% |
| Budget Detail                         |                                |                        |                        |                                     |               |                        |                                     |         |                        |                                           |       |
| Budget Code                           | Description                    |                        | Units                  | Price                               | Amount        |                        |                                     |         |                        |                                           |       |
| 2027                                  | Computer/Printer/UPS repair    |                        | 0.00                   | 0.00                                | 20,000.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | Misc Fixes/Access Cards        |                        | 0.00                   | 0.00                                | 19,830.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | Network Fixes                  |                        | 0.00                   | 0.00                                | 8,000.00      |                        |                                     |         |                        |                                           |       |
| 2027                                  | Repair/Upgrades                |                        | 0.00                   | 0.00                                | 55,000.00     |                        |                                     |         |                        |                                           |       |
| 2027                                  | Wiring                         |                        | 0.00                   | 0.00                                | 5,000.00      |                        |                                     |         |                        |                                           |       |
| <a href="#">720-07-0380-4371</a>      | MAINT-REPAIR/OTH               | 1,815.58               | 8,341.84               | 475.98                              | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00% |
| <a href="#">720-07-0380-4375</a>      | CHARGE-FLEET MNT               | 972.48                 | 1,178.10               | 80.00                               | 700.00        | 800.00                 | 100.00                              | 14.29%  | 840.00                 | 40.00                                     | 5.00% |

Budget Comparison Report

|                                              |                                       |                        |                        |                                     | Comparison 1  | Comparison 1 |                       | Comparison 2 | Comparison 2   |                        |         |
|----------------------------------------------|---------------------------------------|------------------------|------------------------|-------------------------------------|---------------|--------------|-----------------------|--------------|----------------|------------------------|---------|
|                                              |                                       |                        |                        |                                     | Parent Budget | Budget       | to Parent Budget      | %            | Budget         | to Comparison 1 Budget | %       |
|                                              |                                       |                        |                        |                                     | 2026          | 2027         | Increase / (Decrease) |              | 2028           | Increase / (Decrease)  |         |
|                                              |                                       |                        |                        |                                     | 2026          | 2027         |                       |              | 2028 FALL 2026 |                        |         |
| Account Number                               |                                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |              |                       |              |                |                        |         |
| <a href="#">720-07-0380-4403</a>             | TRAVEL/TRAIN/CON                      | 8,665.85               | 8,429.03               | 4,690.14                            | 16,890.00     | 17,510.00    | 620.00                | 3.67%        | 17,900.00      | 390.00                 | 2.23%   |
| <a href="#">720-07-0380-4449</a>             | OTHER CONTRACT                        | 20.25                  | 0.00                   | 21.25                               | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| <a href="#">720-07-0383-4301</a>             | ENGINEERING SVS                       | 0.00                   | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| Total Category: 4300 - CONTRACTUAL SERVICES: |                                       | 937,537.27             | 994,263.25             | 682,572.12                          | 1,269,220.00  | 1,426,970.00 | 157,750.00            | 12.43%       | 1,482,395.00   | 55,425.00              | 3.88%   |
| Category: 4500 - CAPITAL OUTLAY              |                                       |                        |                        |                                     |               |              |                       |              |                |                        |         |
| <a href="#">720-00-9720-4560</a>             | RECODE PRIOR YR                       | -15,215.00             | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| <a href="#">720-07-0380-4520</a>             | FURN & OFF EQUIP                      | 0.00                   | 0.00                   | 31,775.00                           | 80,000.00     | 0.00         | -80,000.00            | -100.00%     | 0.00           | 0.00                   | 0.00%   |
| Budget Detail                                |                                       |                        |                        |                                     |               |              |                       |              |                |                        |         |
| Budget Code                                  | Description                           |                        | Units                  | Price                               | Amount        |              |                       |              |                |                        |         |
| 2027                                         | Original Budget request               |                        | 0.00                   | 0.00                                | 50,000.00     |              |                       |              |                |                        |         |
| 2027                                         | Removed due to no identified projects |                        | 0.00                   | 0.00                                | -50,000.00    |              |                       |              |                |                        |         |
| Total Category: 4500 - CAPITAL OUTLAY:       |                                       | -15,215.00             | 0.00                   | 31,775.00                           | 80,000.00     | 0.00         | -80,000.00            | -100.00%     | 0.00           | 0.00                   | 0.00%   |
| Category: 4600 - OTHER FINANCING USES        |                                       |                        |                        |                                     |               |              |                       |              |                |                        |         |
| <a href="#">720-00-9720-4640</a>             | INTEREST EXPENSE-SBITA                | 7,050.00               | 5,357.00               | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| <a href="#">720-00-9720-4645</a>             | AMORIZATION-SBITA                     | 70,068.00              | 70,068.00              | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| Total Category: 4600 - OTHER FINANCING USES: |                                       | 77,118.00              | 75,425.00              | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| Category: 4720 - DEPRECIATION                |                                       |                        |                        |                                     |               |              |                       |              |                |                        |         |
| <a href="#">720-00-9720-4721</a>             | DEPRECIATION-PURCHASED                | 1,227.30               | 17,660.94              | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| Total Category: 4720 - DEPRECIATION:         |                                       | 1,227.30               | 17,660.94              | 0.00                                | 0.00          | 0.00         | 0.00                  | 0.00%        | 0.00           | 0.00                   | 0.00%   |
| Total Expense:                               |                                       | 1,644,509.65           | 1,792,559.32           | 1,031,127.52                        | 2,144,300.00  | 2,237,100.00 | 92,800.00             | 4.33%        | 2,330,970.00   | 93,870.00              | 4.20%   |
| Total Fund: 720 - INFORMATION TECHNOLOGY:    |                                       | 226,573.92             | 301,073.09             | -82,429.27                          | 5,800.00      | 24,700.00    | 18,900.00             | 325.86%      | 21,630.00      | -3,070.00              | -12.43% |
| Report Total:                                |                                       | 226,573.92             | 301,073.09             | -82,429.27                          | 5,800.00      | 24,700.00    | 18,900.00             | 325.86%      | 21,630.00      | -3,070.00              | -12.43% |

Budget Comparison Report

Group Summary

| Categor...                                |                     |                     |                               | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | %        | Comparison 2 Budget | Comparison 2 to Comparison 1 Budget | %       |
|-------------------------------------------|---------------------|---------------------|-------------------------------|---------------|---------------------|-------------------------------|----------|---------------------|-------------------------------------|---------|
|                                           | 2024 Total Activity | 2025 Total Activity | 2026 YTD Activity Through May | 2026 2026     | 2027 2027           | Increase / (Decrease)         |          | 2028 2028 FALL 2026 | Increase / (Decrease)               |         |
|                                           |                     |                     |                               |               |                     |                               |          |                     |                                     |         |
| Fund: 720 - INFORMATION TECHNOLOGY        |                     |                     |                               |               |                     |                               |          |                     |                                     |         |
| Revenue                                   |                     |                     |                               |               |                     |                               |          |                     |                                     |         |
| 3400 - CHARGES FOR SERVICES               | 1,853,430.00        | 2,071,696.16        | 942,204.60                    | 2,139,100.00  | 2,250,800.00        | 111,700.00                    | 5.22%    | 2,341,600.00        | 90,800.00                           | 4.03%   |
| 3809 - INVESTMENT INTEREST                | 17,653.57           | 21,936.25           | 6,493.65                      | 11,000.00     | 11,000.00           | 0.00                          | 0.00%    | 11,000.00           | 0.00                                | 0.00%   |
| Total Revenue:                            | 1,871,083.57        | 2,093,632.41        | 948,698.25                    | 2,150,100.00  | 2,261,800.00        | 111,700.00                    | 5.20%    | 2,352,600.00        | 90,800.00                           | 4.01%   |
| Expense                                   |                     |                     |                               |               |                     |                               |          |                     |                                     |         |
| 4100 - PERSONAL SERVICES                  | 463,747.37          | 555,761.55          | 256,115.88                    | 618,100.00    | 652,800.00          | 34,700.00                     | 5.61%    | 687,100.00          | 34,300.00                           | 5.25%   |
| 4200 - COMMODITIES                        | 180,094.71          | 149,448.58          | 60,664.52                     | 176,980.00    | 157,330.00          | -19,650.00                    | -11.10%  | 161,475.00          | 4,145.00                            | 2.63%   |
| 4300 - CONTRACTUAL SERVICES               | 937,537.27          | 994,263.25          | 682,572.12                    | 1,269,220.00  | 1,426,970.00        | 157,750.00                    | 12.43%   | 1,482,395.00        | 55,425.00                           | 3.88%   |
| 4500 - CAPITAL OUTLAY                     | -15,215.00          | 0.00                | 31,775.00                     | 80,000.00     | 0.00                | -80,000.00                    | -100.00% | 0.00                | 0.00                                | 0.00%   |
| 4600 - OTHER FINANCING USES               | 77,118.00           | 75,425.00           | 0.00                          | 0.00          | 0.00                | 0.00                          | 0.00%    | 0.00                | 0.00                                | 0.00%   |
| 4720 - DEPRECIATION                       | 1,227.30            | 17,660.94           | 0.00                          | 0.00          | 0.00                | 0.00                          | 0.00%    | 0.00                | 0.00                                | 0.00%   |
| Total Expense:                            | 1,644,509.65        | 1,792,559.32        | 1,031,127.52                  | 2,144,300.00  | 2,237,100.00        | 92,800.00                     | 4.33%    | 2,330,970.00        | 93,870.00                           | 4.20%   |
| Total Fund: 720 - INFORMATION TECHNOLOGY: | 226,573.92          | 301,073.09          | -82,429.27                    | 5,800.00      | 24,700.00           | 18,900.00                     | 325.86%  | 21,630.00           | -3,070.00                           | -12.43% |
| Report Total:                             | 226,573.92          | 301,073.09          | -82,429.27                    | 5,800.00      | 24,700.00           | 18,900.00                     | 325.86%  | 21,630.00           | -3,070.00                           | -12.43% |

Budget Comparison Report

Fund Summary

|                              |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %       |
|------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|---------|
|                              |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |         |
| Fund                         | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |         |                        |                                           |         |
| 720 - INFORMATION TECHNOLOGY | 226,573.92             | 301,073.09             | -82,429.27                          | 5,800.00      | 24,700.00              | 18,900.00                           | 325.86% | 21,630.00              | -3,070.00                                 | -12.43% |
| Report Total:                | 226,573.92             | 301,073.09             | -82,429.27                          | 5,800.00      | 24,700.00              | 18,900.00                           | 325.86% | 21,630.00              | -3,070.00                                 | -12.43% |



# Budget Comparison Report

## Account Detail

| Account Number                               |                    | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|----------------------------------------------|--------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
|                                              |                    |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Fund: 700 - SELF INSURANCE                   |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| Revenue                                      |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| Category: 3310 - INTERGOVERNMENTAL           |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">700-00-9700-3339</a>             | OTHER MN AID       | 76,576.92              | 69,464.58              | 0.00                                | 60,000.00     | 60,000.00              | 0.00                                | 0.00%   | 60,000.00              | 0.00                                      | 0.00%  |
| Total Category: 3310 - INTERGOVERNMENTAL:    |                    | 76,576.92              | 69,464.58              | 0.00                                | 60,000.00     | 60,000.00              | 0.00                                | 0.00%   | 60,000.00              | 0.00                                      | 0.00%  |
| Category: 3400 - CHARGES FOR SERVICES        |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">700-00-9700-3519</a>             | OTHER CHARGE SVS   | 3,529,490.00           | 4,128,855.92           | 1,803,781.25                        | 4,344,200.00  | 4,396,900.00           | 52,700.00                           | 1.21%   | 4,857,400.00           | 460,500.00                                | 10.47% |
| Budget Detail                                |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| Budget Code                                  | Description        | Units                  | Price                  | Amount                              |               |                        |                                     |         |                        |                                           |        |
| 2027                                         | Health Insurance   | 1.00                   | 3,008,400.00           | -3,008,400.00                       |               |                        |                                     |         |                        |                                           |        |
| 2027                                         | Property Insurance | 1.00                   | -644,400.00            | -644,400.00                         |               |                        |                                     |         |                        |                                           |        |
| 2027                                         | Worker's Comp      | 1.00                   | -744,100.00            | -744,100.00                         |               |                        |                                     |         |                        |                                           |        |
| 2028 FALL 2026                               | Health Insurance   | 1.00                   | 3,323,700.00           | -3,323,700.00                       |               |                        |                                     |         |                        |                                           |        |
| 2028 FALL 2026                               | Property Insurance | 1.00                   | -676,600.00            | -676,600.00                         |               |                        |                                     |         |                        |                                           |        |
| 2028 FALL 2026                               | Worker's Comp      | 1.00                   | -857,100.00            | -857,100.00                         |               |                        |                                     |         |                        |                                           |        |
| Total Category: 3400 - CHARGES FOR SERVICES: |                    | 3,529,490.00           | 4,128,855.92           | 1,803,781.25                        | 4,344,200.00  | 4,396,900.00           | 52,700.00                           | 1.21%   | 4,857,400.00           | 460,500.00                                | 10.47% |
| Category: 3809 - INVESTMENT INTEREST         |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">700-00-9700-3810</a>             | INVEST INTEREST    | 13,974.55              | 27,162.80              | 6,418.33                            | 2,000.00      | 6,600.00               | 4,600.00                            | 230.00% | 6,600.00               | 0.00                                      | 0.00%  |
| Total Category: 3809 - INVESTMENT INTEREST:  |                    | 13,974.55              | 27,162.80              | 6,418.33                            | 2,000.00      | 6,600.00               | 4,600.00                            | 230.00% | 6,600.00               | 0.00                                      | 0.00%  |
| Category: 3812 - MISCELLANEOUS               |                    |                        |                        |                                     |               |                        |                                     |         |                        |                                           |        |
| <a href="#">700-00-9700-3815</a>             | INSURANCE RECOVERY | 657,303.58             | 33,353.27              | 40,579.02                           | 30,000.00     | 30,000.00              | 0.00                                | 0.00%   | 30,000.00              | 0.00                                      | 0.00%  |
| <a href="#">700-00-9700-3816</a>             | REFUND & REIMBRS   | 39,078.13              | 2,850.67               | 651.60                              | 10,000.00     | 10,000.00              | 0.00                                | 0.00%   | 10,000.00              | 0.00                                      | 0.00%  |
| Total Category: 3812 - MISCELLANEOUS:        |                    | 696,381.71             | 36,203.94              | 41,230.62                           | 40,000.00     | 40,000.00              | 0.00                                | 0.00%   | 40,000.00              | 0.00                                      | 0.00%  |
| Total Revenue:                               |                    | 4,316,423.18           | 4,261,687.24           | 1,851,430.20                        | 4,446,200.00  | 4,503,500.00           | 57,300.00                           | 1.29%   | 4,964,000.00           | 460,500.00                                | 10.23% |

Budget Comparison Report

|                                           |                                             |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %           | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %                 |
|-------------------------------------------|---------------------------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|-------------|------------------------|-------------------------------------------|-------------------|
| Account Number                            | 2024<br>Total Activity                      | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |             | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |                   |
| Expense                                   |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| Category: 4100 - PERSONAL SERVICES        |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| <a href="#">700-00-9700-4137</a>          | VISION INS                                  | 0.00                   | 0.00                                | 4,207.32      | 0.00                   | 10,100.00                           | 10,100.00   | 0.00%                  | 10,900.00                                 | 800.00 7.92%      |
| Budget Detail                             |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| Budget Code                               | Description                                 | Units                  | Price                               | Amount        |                        |                                     |             |                        |                                           |                   |
| 2027                                      | 8% Increase over 2026                       | 12.00                  | 840.00                              | 10,080.00     |                        |                                     |             |                        |                                           |                   |
| 2027                                      | Rounding                                    | 1.00                   | 20.00                               | 20.00         |                        |                                     |             |                        |                                           |                   |
| <a href="#">700-00-9700-4139</a>          | DENTAL                                      | 87,524.04              | 87,061.67                           | 43,246.41     | 96,800.00              | 103,200.00                          | 6,400.00    | 6.61%                  | 111,500.00                                | 8,300.00 8.04%    |
| Budget Detail                             |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| Budget Code                               | Description                                 | Units                  | Price                               | Amount        |                        |                                     |             |                        |                                           |                   |
| 2027                                      | 8% over 2026                                | 12.00                  | 8,600.00                            | 103,200.00    |                        |                                     |             |                        |                                           |                   |
| <a href="#">700-00-9700-4143</a>          | HSA                                         | 326,821.52             | 339,126.66                          | 177,350.00    | 352,800.00             | 355,600.00                          | 2,800.00    | 0.79%                  | 384,000.00                                | 28,400.00 7.99%   |
| <a href="#">700-00-9700-4144</a>          | HEALTH INSURANCE                            | 1,293,136.13           | 1,537,376.94                        | 725,891.47    | 1,715,560.00           | 2,127,700.00                        | 412,140.00  | 24.02%                 | 2,340,500.00                              | 212,800.00 10.00% |
| Budget Detail                             |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| Budget Code                               | Description                                 | Units                  | Price                               | Amount        |                        |                                     |             |                        |                                           |                   |
| 2027                                      | 30% Increase health insurance               | 12.00                  | 173,300.00                          | 2,079,600.00  |                        |                                     |             |                        |                                           |                   |
| 2027                                      | Kavira                                      | 1.00                   | 60,000.00                           | 60,000.00     |                        |                                     |             |                        |                                           |                   |
| 2027                                      | Life Insurance                              | 12.00                  | 1,670.00                            | 20,040.00     |                        |                                     |             |                        |                                           |                   |
| 2027                                      | Medica health insurance reduction or Kavira | 1.00                   | -32,000.00                          | -32,000.00    |                        |                                     |             |                        |                                           |                   |
| 2027                                      | Rounding                                    | 1.00                   | 60.00                               | 60.00         |                        |                                     |             |                        |                                           |                   |
| <a href="#">700-00-9700-4145</a>          | HRA                                         | 212,117.89             | 241,892.64                          | 92,031.62     | 262,500.00             | 281,000.00                          | 18,500.00   | 7.05%                  | 309,100.00                                | 28,100.00 10.00%  |
| <a href="#">700-00-9700-4146</a>          | DISABILITY                                  | 65,561.52              | 70,955.76                           | 41,456.70     | 78,000.00              | 100,000.00                          | 22,000.00   | 28.21%                 | 108,000.00                                | 8,000.00 8.00%    |
| <a href="#">700-00-9700-4148</a>          | WORKERS COMP                                | 1,037,273.00           | 1,006,528.00                        | 362,179.00    | 966,200.00             | 610,000.00                          | -356,200.00 | -36.87%                | 676,000.00                                | 66,000.00 10.82%  |
| Budget Detail                             |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| Budget Code                               | Description                                 | Units                  | Price                               | Amount        |                        |                                     |             |                        |                                           |                   |
| 2027                                      | 10% Increase in rates over 2026 Premium     | 1.00                   | 610,000.00                          | 610,000.00    |                        |                                     |             |                        |                                           |                   |
| <a href="#">700-00-9700-4149</a>          | LTD Police                                  | 13,064.82              | 13,841.71                           | 5,881.20      | 15,330.00              | 14,000.00                           | -1,330.00   | -8.68%                 | 14,300.00                                 | 300.00 2.14%      |
| Budget Detail                             |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| Budget Code                               | Description                                 | Units                  | Price                               | Amount        |                        |                                     |             |                        |                                           |                   |
| 2027                                      | LTD Police                                  | 12.00                  | 1,160.00                            | 13,920.00     |                        |                                     |             |                        |                                           |                   |
| 2027                                      | Rounding                                    | 1.00                   | 80.00                               | 80.00         |                        |                                     |             |                        |                                           |                   |
| Total Category: 4100 - PERSONAL SERVICES: |                                             | 3,035,498.92           | 3,296,783.38                        | 1,452,243.72  | 3,487,190.00           | 3,601,600.00                        | 114,410.00  | 3.28%                  | 3,954,300.00                              | 352,700.00 9.79%  |
| Category: 4200 - COMMODITIES              |                                             |                        |                                     |               |                        |                                     |             |                        |                                           |                   |
| <a href="#">700-00-3104-4210</a>          | OP SUPPLY-OTHER                             | 0.00                   | 0.00                                | 0.00          | 2,000.00               | 0.00                                | -2,000.00   | -100.00%               | 0.00                                      | 0.00 0.00%        |
| <a href="#">700-00-9700-4210</a>          | OP SUPPLY-OTHER                             | 0.00                   | 0.00                                | 284.68        | 10,000.00              | 12,000.00                           | 2,000.00    | 20.00%                 | 12,000.00                                 | 0.00 0.00%        |

Budget Comparison Report

|                                              |                                               |                        |                                     |              | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget |           | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget |           |       |
|----------------------------------------------|-----------------------------------------------|------------------------|-------------------------------------|--------------|------------------------|-------------------------------------|-----------|------------------------|-------------------------------------------|-----------|-------|
|                                              |                                               |                        |                                     |              | Parent Budget          |                                     | %         |                        |                                           | %         |       |
| Account Number                               | 2024<br>Total Activity                        | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | 2026<br>2026 | 2027<br>2027           | Increase /<br>(Decrease)            |           | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |           |       |
|                                              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
|                                              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Budget Detail                                |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Budget Code                                  | Description                                   | Units                  | Price                               | Amount       |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Other including forms and supplies for insur: | 1.00                   | 10,000.00                           | 10,000.00    |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Wellness Committee                            | 0.00                   | 0.00                                | 2,000.00     |                        |                                     |           |                        |                                           |           |       |
| Total Category: 4200 - COMMODITIES:          |                                               | 0.00                   | 0.00                                | 284.68       | 12,000.00              | 12,000.00                           | 0.00      | 0.00%                  | 12,000.00                                 | 0.00      | 0.00% |
|                                              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Category: 4300 - CONTRACTUAL SERVICES        |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| <a href="#">700-00-9700-4300</a>             | PROF SERVICES                                 | 57,380.37              | 74,890.58                           | 53,038.28    | 65,100.00              | 70,500.00                           | 5,400.00  | 8.29%                  | 73,100.00                                 | 2,600.00  | 3.69% |
|                                              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Budget Detail                                |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Budget Code                                  | Description                                   | Units                  | Price                               | Amount       |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | 720 Taxes                                     | 1.00                   | 1,000.00                            | 1,000.00     |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | AI Tech-Benefit Admin                         | 12.00                  | 420.00                              | 5,040.00     |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Benefit Extra Annual Cobra Letters            | 1.00                   | 320.00                              | 320.00       |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Benefit Extras-Monthly                        | 12.00                  | 1,160.00                            | 13,920.00    |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Counseling Services                           | 1.00                   | 12,000.00                           | 12,000.00    |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | EAP Program                                   | 12.00                  | 195.00                              | 2,340.00     |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Optum HSA Fee                                 | 4.00                   | 1,440.00                            | 5,760.00     |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Ross Nesbitt-Insurance                        | 1.00                   | 12,000.00                           | 12,000.00    |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Rounding                                      | 1.00                   | 20.00                               | 20.00        |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Safety Training                               | 1.00                   | 11,100.00                           | 11,100.00    |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | Swat and MIFF Insurance                       | 1.00                   | 7,000.00                            | 7,000.00     |                        |                                     |           |                        |                                           |           |       |
| <a href="#">700-00-9700-4301</a>             | ENGINEERING SVS                               | 778.50                 | 792.00                              | 0.00         | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| <a href="#">700-00-9700-4302</a>             | LEGAL SERVICE                                 | 9,424.00               | 0.00                                | 0.00         | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| <a href="#">700-00-9700-4305</a>             | FEES FOR SERVICE                              | 16,064.77              | 510.75                              | 0.00         | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| <a href="#">700-00-9700-4341</a>             | ADVER/PUBLISH                                 | 353.60                 | 0.00                                | 0.00         | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| <a href="#">700-00-9700-4352</a>             | GENERAL LIABILIT                              | 407,053.00             | 466,630.00                          | 237,117.00   | 489,000.00             | 553,000.00                          | 64,000.00 | 13.09%                 | 608,000.00                                | 55,000.00 | 9.95% |
|                                              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Budget Detail                                |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Budget Code                                  | Description                                   | Units                  | Price                               | Amount       |                        |                                     |           |                        |                                           |           |       |
| 2027                                         | 10% over 2026 Premium                         | 1.00                   | 553,000.00                          | 553,000.00   |                        |                                     |           |                        |                                           |           |       |
| <a href="#">700-00-9700-4370</a>             | MAINT-REPAIR/EQ                               | 0.00                   | 0.00                                | 530.00       | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| <a href="#">700-00-9700-4403</a>             | TRAVEL/TRAIN/CON                              | 0.00                   | 0.00                                | 2,033.00     | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| Total Category: 4300 - CONTRACTUAL SERVICES: |                                               | 491,054.24             | 542,823.33                          | 292,718.28   | 554,100.00             | 623,500.00                          | 69,400.00 | 12.52%                 | 681,100.00                                | 57,600.00 | 9.24% |
|                                              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| Category: 4500 - CAPITAL OUTLAY              |                                               |                        |                                     |              |                        |                                     |           |                        |                                           |           |       |
| <a href="#">700-00-9700-4530</a>             | MACH & EQUIPMENT                              | 53,125.15              | 260,028.86                          | 68,055.55    | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| <a href="#">700-00-9700-4540</a>             | OTHER CAP OUTLAY                              | 285,615.00             | 0.00                                | 0.00         | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |
| Total Category: 4500 - CAPITAL OUTLAY:       |                                               | 338,740.15             | 260,028.86                          | 68,055.55    | 0.00                   | 0.00                                | 0.00      | 0.00%                  | 0.00                                      | 0.00      | 0.00% |

## Budget Comparison Report

| Account Number                               | 2024<br>Total Activity  | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Comparison 1  | Comparison 1 |                          | Comparison 2           | Comparison 2             |              |            |        |
|----------------------------------------------|-------------------------|------------------------|-------------------------------------|---------------|--------------|--------------------------|------------------------|--------------------------|--------------|------------|--------|
|                                              |                         |                        |                                     | Parent Budget | Budget       | to Parent                | Budget                 | to Comparison 1          | Budget       |            |        |
|                                              |                         |                        |                                     | 2026<br>2026  | 2027<br>2027 | Increase /<br>(Decrease) | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease) | %            |            |        |
| Category: 4600 - OTHER FINANCING USES        |                         |                        |                                     |               |              |                          |                        |                          |              |            |        |
| <a href="#">700-00-9700-4630</a>             | OTHER PAYMENTS          | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                     | 0.00                   | 0.00%                    | 0.00         | 0.00%      |        |
| Total Category: 4600 - OTHER FINANCING USES: |                         | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                     | 0.00                   | 0.00%                    | 0.00         | 0.00%      |        |
| Category: 4730 - MISCELLANEOUS               |                         |                        |                                     |               |              |                          |                        |                          |              |            |        |
| <a href="#">700-00-9700-4731</a>             | MISCELLANEOUS           | 0.00                   | 0.00                                | 0.00          | 0.00         | 0.00                     | 0.00                   | 0.00%                    | 0.00         | 0.00%      |        |
| <a href="#">700-00-9700-4733</a>             | CLAIM-NONCITY PR        | 40,285.25              | 6,329.65                            | 3,306.50      | 30,000.00    | 30,000.00                | 0.00                   | 0.00%                    | 30,000.00    | 0.00       | 0.00%  |
| <a href="#">700-00-9700-4734</a>             | AUTO CLAIMS             | 108,080.61             | 55,652.09                           | 54,793.25     | 70,000.00    | 80,000.00                | 10,000.00              | 14.29%                   | 85,000.00    | 5,000.00   | 6.25%  |
| <a href="#">700-00-9700-4735</a>             | WORKERS COMP MED DEDUCT | 400.00                 | 100.00                              | 0.00          | 0.00         | 0.00                     | 0.00                   | 0.00%                    | 0.00         | 0.00       | 0.00%  |
| <a href="#">700-00-9700-4736</a>             | PROPERTY LOSS CLAIMS    | 16,176.09              | 15,670.99                           | 3,442.65      | 20,000.00    | 20,000.00                | 0.00                   | 0.00%                    | 20,000.00    | 0.00       | 0.00%  |
| <a href="#">700-00-9700-4737</a>             | MEDICAL DEDUCTIBLE      | 90,827.32              | 24,744.57                           | 8,954.37      | 80,000.00    | 85,000.00                | 5,000.00               | 6.25%                    | 90,000.00    | 5,000.00   | 5.88%  |
| Total Category: 4730 - MISCELLANEOUS:        |                         | 255,769.27             | 102,497.30                          | 70,496.77     | 200,000.00   | 215,000.00               | 15,000.00              | 7.50%                    | 225,000.00   | 10,000.00  | 4.65%  |
| Total Expense:                               |                         | 4,121,062.58           | 4,202,132.87                        | 1,883,799.00  | 4,253,290.00 | 4,452,100.00             | 198,810.00             | 4.67%                    | 4,872,400.00 | 420,300.00 | 9.44%  |
| Total Fund: 700 - SELF INSURANCE:            |                         | 195,360.60             | 59,554.37                           | -32,368.80    | 192,910.00   | 51,400.00                | -141,510.00            | -73.36%                  | 91,600.00    | 40,200.00  | 78.21% |
| Report Total:                                |                         | 195,360.60             | 59,554.37                           | -32,368.80    | 192,910.00   | 51,400.00                | -141,510.00            | -73.36%                  | 91,600.00    | 40,200.00  | 78.21% |

Group Summary

|                                   |              |              |              | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|-----------------------------------|--------------|--------------|--------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
| Categor...                        |              |              |              | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Fund: 700 - SELF INSURANCE        |              |              |              |               |                        |                                     |         |                        |                                           |        |
| Revenue                           |              |              |              |               |                        |                                     |         |                        |                                           |        |
| 3310 - INTERGOVERNMENTAL          | 76,576.92    | 69,464.58    | 0.00         | 60,000.00     | 60,000.00              | 0.00                                | 0.00%   | 60,000.00              | 0.00                                      | 0.00%  |
| 3400 - CHARGES FOR SERVICES       | 3,529,490.00 | 4,128,855.92 | 1,803,781.25 | 4,344,200.00  | 4,396,900.00           | 52,700.00                           | 1.21%   | 4,857,400.00           | 460,500.00                                | 10.47% |
| 3809 - INVESTMENT INTEREST        | 13,974.55    | 27,162.80    | 6,418.33     | 2,000.00      | 6,600.00               | 4,600.00                            | 230.00% | 6,600.00               | 0.00                                      | 0.00%  |
| 3812 - MISCELLANEOUS              | 696,381.71   | 36,203.94    | 41,230.62    | 40,000.00     | 40,000.00              | 0.00                                | 0.00%   | 40,000.00              | 0.00                                      | 0.00%  |
| Total Revenue:                    | 4,316,423.18 | 4,261,687.24 | 1,851,430.20 | 4,446,200.00  | 4,503,500.00           | 57,300.00                           | 1.29%   | 4,964,000.00           | 460,500.00                                | 10.23% |
| Expense                           |              |              |              |               |                        |                                     |         |                        |                                           |        |
| 4100 - PERSONAL SERVICES          | 3,035,498.92 | 3,296,783.38 | 1,452,243.72 | 3,487,190.00  | 3,601,600.00           | 114,410.00                          | 3.28%   | 3,954,300.00           | 352,700.00                                | 9.79%  |
| 4200 - COMMODITIES                | 0.00         | 0.00         | 284.68       | 12,000.00     | 12,000.00              | 0.00                                | 0.00%   | 12,000.00              | 0.00                                      | 0.00%  |
| 4300 - CONTRACTUAL SERVICES       | 491,054.24   | 542,823.33   | 292,718.28   | 554,100.00    | 623,500.00             | 69,400.00                           | 12.52%  | 681,100.00             | 57,600.00                                 | 9.24%  |
| 4500 - CAPITAL OUTLAY             | 338,740.15   | 260,028.86   | 68,055.55    | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
| 4600 - OTHER FINANCING USES       | 0.00         | 0.00         | 0.00         | 0.00          | 0.00                   | 0.00                                | 0.00%   | 0.00                   | 0.00                                      | 0.00%  |
| 4730 - MISCELLANEOUS              | 255,769.27   | 102,497.30   | 70,496.77    | 200,000.00    | 215,000.00             | 15,000.00                           | 7.50%   | 225,000.00             | 10,000.00                                 | 4.65%  |
| Total Expense:                    | 4,121,062.58 | 4,202,132.87 | 1,883,799.00 | 4,253,290.00  | 4,452,100.00           | 198,810.00                          | 4.67%   | 4,872,400.00           | 420,300.00                                | 9.44%  |
| Total Fund: 700 - SELF INSURANCE: | 195,360.60   | 59,554.37    | -32,368.80   | 192,910.00    | 51,400.00              | -141,510.00                         | -73.36% | 91,600.00              | 40,200.00                                 | 78.21% |
| Report Total:                     | 195,360.60   | 59,554.37    | -32,368.80   | 192,910.00    | 51,400.00              | -141,510.00                         | -73.36% | 91,600.00              | 40,200.00                                 | 78.21% |

Budget Comparison Report

Fund Summary

|                      |                        |                        |                                     | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %       | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %      |
|----------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|---------|------------------------|-------------------------------------------|--------|
|                      |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |         | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |        |
| Fund                 | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May |               |                        |                                     |         |                        |                                           |        |
| 700 - SELF INSURANCE | 195,360.60             | 59,554.37              | -32,368.80                          | 192,910.00    | 51,400.00              | -141,510.00                         | -73.36% | 91,600.00              | 40,200.00                                 | 78.21% |
| Report Total:        | 195,360.60             | 59,554.37              | -32,368.80                          | 192,910.00    | 51,400.00              | -141,510.00                         | -73.36% | 91,600.00              | 40,200.00                                 | 78.21% |

# Budget Comparison Report

## Account Detail

| Account Number                                     | 2024<br>Total Activity   | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %    | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %         |          |
|----------------------------------------------------|--------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|------|------------------------|-------------------------------------------|-----------|----------|
|                                                    |                          |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |      | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |           |          |
| Fund: 730 - COMPENSATED ABSENCES-GOVT FUNDS        |                          |                        |                                     |               |                        |                                     |      |                        |                                           |           |          |
| Revenue                                            |                          |                        |                                     |               |                        |                                     |      |                        |                                           |           |          |
| Category: 3809 - INVESTMENT INTEREST               |                          |                        |                                     |               |                        |                                     |      |                        |                                           |           |          |
| <a href="#">730-00-9730-3810</a>                   | INVEST INTEREST          | 0.00                   | 88,177.10                           | 23,860.18     | 0.00                   | 0.00                                | 0.00 | 0.00%                  | 0.00                                      | 0.00      | 0.00%    |
| Total Category: 3809 - INVESTMENT INTEREST:        |                          | 0.00                   | 88,177.10                           | 23,860.18     | 0.00                   | 0.00                                | 0.00 | 0.00%                  | 0.00                                      | 0.00      | 0.00%    |
| Category: 3999 - TRANSFERS IN                      |                          |                        |                                     |               |                        |                                     |      |                        |                                           |           |          |
| <a href="#">730-00-9730-3899</a>                   | TRANSFER IN              | 1,370,900.00           | 300,000.00                          | 37,500.00     | 90,000.00              | 90,000.00                           | 0.00 | 0.00%                  | 100,000.00                                | 10,000.00 | 11.11%   |
| Total Category: 3999 - TRANSFERS IN:               |                          | 1,370,900.00           | 300,000.00                          | 37,500.00     | 90,000.00              | 90,000.00                           | 0.00 | 0.00%                  | 100,000.00                                | 10,000.00 | 11.11%   |
| Total Revenue:                                     |                          | 1,370,900.00           | 388,177.10                          | 61,360.18     | 90,000.00              | 90,000.00                           | 0.00 | 0.00%                  | 100,000.00                                | 10,000.00 | 11.11%   |
| Expense                                            |                          |                        |                                     |               |                        |                                     |      |                        |                                           |           |          |
| Category: 4100 - PERSONAL SERVICES                 |                          |                        |                                     |               |                        |                                     |      |                        |                                           |           |          |
| <a href="#">730-00-9730-4150</a>                   | CHANGE IN COMPENSATED AB | 1,436,253.00           | 314,023.00                          | 0.00          | 100,000.00             | 100,000.00                          | 0.00 | 0.00%                  | 100,000.00                                | 0.00      | 0.00%    |
| Total Category: 4100 - PERSONAL SERVICES:          |                          | 1,436,253.00           | 314,023.00                          | 0.00          | 100,000.00             | 100,000.00                          | 0.00 | 0.00%                  | 100,000.00                                | 0.00      | 0.00%    |
| Total Expense:                                     |                          | 1,436,253.00           | 314,023.00                          | 0.00          | 100,000.00             | 100,000.00                          | 0.00 | 0.00%                  | 100,000.00                                | 0.00      | 0.00%    |
| Total Fund: 730 - COMPENSATED ABSENCES-GOVT FUNDS: |                          | -65,353.00             | 74,154.10                           | 61,360.18     | -10,000.00             | -10,000.00                          | 0.00 | 0.00%                  | 0.00                                      | 10,000.00 | -100.00% |
| Report Total:                                      |                          | -65,353.00             | 74,154.10                           | 61,360.18     | -10,000.00             | -10,000.00                          | 0.00 | 0.00%                  | 0.00                                      | 10,000.00 | -100.00% |

Budget Comparison Report

Group Summary

| Categor...                                         |                     |                     |                               | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | %     | Comparison 2 Budget | Comparison 2 to Comparison 1 Budget | %        |
|----------------------------------------------------|---------------------|---------------------|-------------------------------|---------------|---------------------|-------------------------------|-------|---------------------|-------------------------------------|----------|
|                                                    | 2024 Total Activity | 2025 Total Activity | 2026 YTD Activity Through May | 2026 2026     | 2027 2027           | Increase / (Decrease)         |       | 2028 2028 FALL 2026 | Increase / (Decrease)               |          |
|                                                    |                     |                     |                               |               |                     |                               |       |                     |                                     |          |
| Fund: 730 - COMPENSATED ABSENCES-GOVT FUNDS        |                     |                     |                               |               |                     |                               |       |                     |                                     |          |
| Revenue                                            |                     |                     |                               |               |                     |                               |       |                     |                                     |          |
| 3809 - INVESTMENT INTEREST                         | 0.00                | 88,177.10           | 23,860.18                     | 0.00          | 0.00                | 0.00                          | 0.00% | 0.00                | 0.00                                | 0.00%    |
| 3999 - TRANSFERS IN                                | 1,370,900.00        | 300,000.00          | 37,500.00                     | 90,000.00     | 90,000.00           | 0.00                          | 0.00% | 100,000.00          | 10,000.00                           | 11.11%   |
| Total Revenue:                                     | 1,370,900.00        | 388,177.10          | 61,360.18                     | 90,000.00     | 90,000.00           | 0.00                          | 0.00% | 100,000.00          | 10,000.00                           | 11.11%   |
| Expense                                            |                     |                     |                               |               |                     |                               |       |                     |                                     |          |
| 4100 - PERSONAL SERVICES                           | 1,436,253.00        | 314,023.00          | 0.00                          | 100,000.00    | 100,000.00          | 0.00                          | 0.00% | 100,000.00          | 0.00                                | 0.00%    |
| Total Expense:                                     | 1,436,253.00        | 314,023.00          | 0.00                          | 100,000.00    | 100,000.00          | 0.00                          | 0.00% | 100,000.00          | 0.00                                | 0.00%    |
| Total Fund: 730 - COMPENSATED ABSENCES-GOVT FUNDS: | -65,353.00          | 74,154.10           | 61,360.18                     | -10,000.00    | -10,000.00          | 0.00                          | 0.00% | 0.00                | 10,000.00                           | -100.00% |
| Report Total:                                      | -65,353.00          | 74,154.10           | 61,360.18                     | -10,000.00    | -10,000.00          | 0.00                          | 0.00% | 0.00                | 10,000.00                           | -100.00% |



Budget Comparison Report

Fund Summary

|                                       | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>YTD Activity<br>Through May | Parent Budget | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %     | Comparison 2<br>Budget | Comparison 2<br>to Comparison 1<br>Budget | %        |
|---------------------------------------|------------------------|------------------------|-------------------------------------|---------------|------------------------|-------------------------------------|-------|------------------------|-------------------------------------------|----------|
|                                       |                        |                        |                                     | 2026<br>2026  | 2027<br>2027           | Increase /<br>(Decrease)            |       | 2028<br>2028 FALL 2026 | Increase /<br>(Decrease)                  |          |
| Fund                                  |                        |                        |                                     |               |                        |                                     |       |                        |                                           |          |
| 730 - COMPENSATED ABSENCES-GOVT FU... | -65,353.00             | 74,154.10              | 61,360.18                           | -10,000.00    | -10,000.00             | 0.00                                | 0.00% | 0.00                   | 10,000.00                                 | -100.00% |
| Report Total:                         | -65,353.00             | 74,154.10              | 61,360.18                           | -10,000.00    | -10,000.00             | 0.00                                | 0.00% | 0.00                   | 10,000.00                                 | -100.00% |



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

**From:** Emily Schmitz, Community Development Director

**Date:** July 24, 2026

**Re:** 2027 Community Development Budget Add – Follow Up

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### **Code Enforcement Team**

As the community continues to grow and housing continues to diversify, the need for effective and consistent code enforcement also increases as well as a different need for field inspections. Effective and efficient code enforcement requires a deep understanding of city code standards, effective communication skills and the ability to interpret and enforce ordinances.

With the current code enforcement team, one full time and one 6-month seasonal, two proactive neighborhood sweeps are completed per year, covering approximately 2,000 properties. Transitioning the seasonal position to a full-time position would increase the proactive sweep capacity to an average of four proactive sweeps annually, allowing proactive inspection of approximately 4,000 properties (4 neighborhood sweep areas). This increased field presence would not only improve overall code compliance within residential neighborhoods and commercial districts but would also provide additional opportunities for on-site education and direct engagement with residents—an essential component of maintaining community standards.

The critical need of the community includes skilled, field-based work including identifying violations, evaluating site conditions in real time, communicating with property owners, timely response to calls and e-mails, and performing the judgment-based enforcement duties that only a trained Code Enforcement Officer can accomplish. Addition of these skills will continue to support timely compliance and resolution to unique code cases. With the efficiencies in the current case management software which creates enforcement letters, support provided for mailings from the front team, and the online application process the code enforcement team is able to focus on the core operational demands in the field as the administrative tasks have been streamlined.

The rental license program will continue to require a consistent need of focus from the code enforcement team between December and April each year during the license renewal process for both single-family and multi-family properties. The continued addition of diverse housing within the community including the addition of 308 multi-family units in 2027 and 416 units in 2028, the inspection demand will continue to increase. Maintaining flexibility in scheduling rental license inspections is imperative to align with the Building Strategic Plan level of service to provide options for residents to schedule inspections when works best and effectively for them.

### **Drone Usage for Code Enforcement**

Consideration of using a drone for code enforcement inspections requires alignment with federal and state law. The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrant shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized. The Fourth Amendment requires that in order to be a reasonable search, it must be in "Plain View" from a street, sidewalk, driveway where the public would be expected to have permission. We cannot peek over to see places where people have a reasonable expectation of privacy (fence or tarp).

When using a drone for code enforcement purposes, which ultimately results in a criminal penalty, compliance with State Law, Minn. Stat. 626.19 subd.2:

The use of unmanned aerial vehicles is limited under Minn. Stat. 626.19, subd. 2. Pursuant to section 626.19, subd. 2, except as provided in subdivision 3, a law enforcement agency must not use an unmanned aerial vehicle without a search warrant issued under Chapter 626. However, section 626.19, subd. 3, authorizes a law enforcement agencies use of an unmanned aerial vehicle in the following circumstances:

1. during or in the aftermath of an emergency situation that involves the risk of death or bodily harm to a person;
2. to document evidence that is at imminent risk of destruction;
3. over a public event where there is a heightened risk to the safety of participants or bystanders;
4. to counter the risk of a terrorist attack by a specific individual or organization if the agency determines that credible intelligence indicates a risk;
5. to prevent the loss of life and property in natural or man-made disasters and to facilitate operational planning, rescue, and recovery operations in the aftermath of these disasters;
6. to conduct a threat assessment in anticipation of a specific event;
7. to collect information from a public area if there is reasonable suspicion of criminal activity;
8. to collect information for crash reconstruction purposes after a serious or deadly collision occurring on a public road;
9. over a private area with the written consent of the occupant or a public area, for officer training or public relations purposes;
10. for purposes unrelated to law enforcement at the request of a government entity provided that the government entity makes the request in writing to the law enforcement agency and specifies the reason for the request and proposed period of use; and
11. to facilitate the active search for a missing person.

Any evidence received from a drone that was not obtained legally would not be admissible in court and would likely be a violation of the property owner's Fourth Amendment rights.

### **City of Cottage Grove – Diseased Tree Removal Assistance Program Funding Options**

It is anticipated there are 18,000 remaining private ash trees within the City of Cottage Grove. This includes ash trees that are potentially being treated to be saved, trees that have not begun to show signs of disease, diseased ash trees, and dead ash trees.

Three cost allocation scenarios have been evaluated over a three-year period, based on an estimated removal cost of \$5,000 per tree. The program is proposed to be an assessment program with a 3-year repayment and can be funded in two ways:

1. One time levy program funding in 2027 could support private tree removal requests until the funds were depleted and could continue to support applications to the program at such time assessments had been paid to replenish the program after 3-years.

- a. Levy funding of \$200,000 could support removal of approximately 40 trees within the first 3 years, and additional trees as the assessments are repaid.

| One Time Levy Program Funding | Estimated Cost Per Tree Removal | Trees Potentially Removed Over 3 Years |
|-------------------------------|---------------------------------|----------------------------------------|
| \$100,000                     | \$5,000                         | 18                                     |
| \$200,000                     | \$5,000                         | 40                                     |
| \$300,000                     | \$5,000                         | 60                                     |

2. Levy program funding for 3 consecutive years (2027, 2028, 2029) until such time the assessments are repaid to continue to support the program.

- a. Levy funding of \$200,000 for 3-years could support the removal of approximately 120 trees over a three-year period and additional trees removed from year 4 and beyond as the program is refunded through assessment repayment.

| Three-Year Levy Program Funding | Estimated Cost Per Tree Removal | Trees Potentially Removed Over 3 Years |
|---------------------------------|---------------------------------|----------------------------------------|
| \$100,000                       | \$5,000                         | 60                                     |
| \$200,000                       | \$5,000                         | 120                                    |
| \$300,000                       | \$5,000                         | 180                                    |

The City of Newport applied for and was awarded a grant from the MN ReLeaf Community Forestry Program. The grant criteria gave priority to communities with populations less than 20,000 and projects that would benefit underserved populations and areas of concern for environmental injustice as outlined on the Minnesota Pollution Control Agency's Environmental Injustice Areas. The grant is funding the city's tree removal program for those residents who meet the income restricted criteria (a gross annual household income of \$104,200 or less). Once the program funding is depleted, the program will end as it is not an assessment-based program.

## Recommendation

Receive additional details and information related to the evaluation of administrative support to the Code Enforcement Team, drone use technology legalities, and clarification on the options for funding a private tree removal program.