2026 BUDGET

CITY OF WINDOM

2026 Budget

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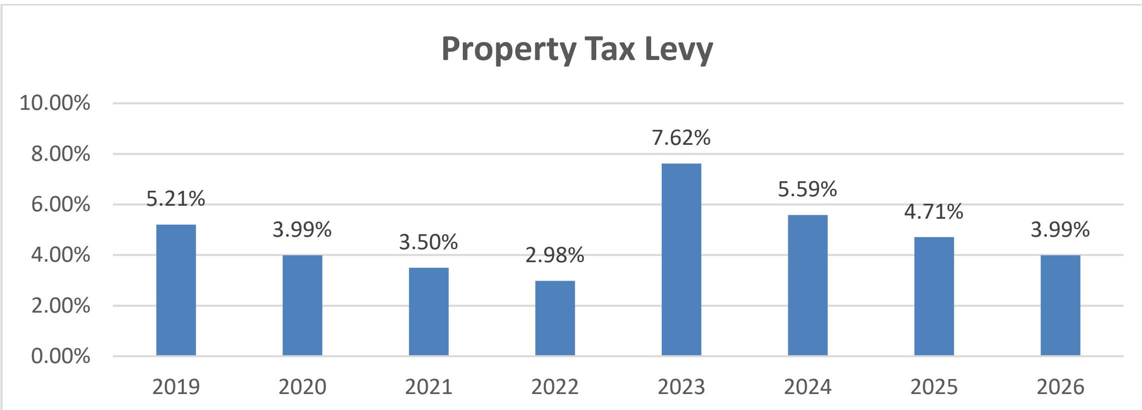
2026 Budget Summary

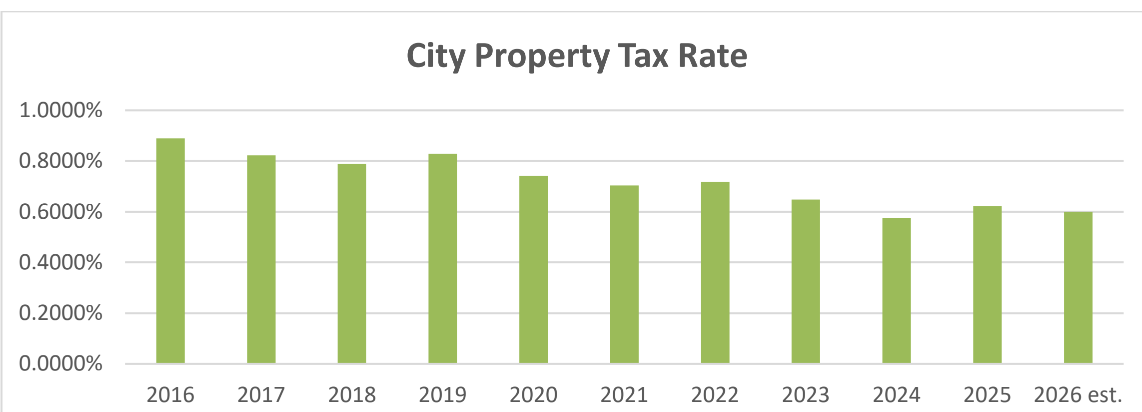
The 2026 City of Windom budget is herein presented for the General Fund and Enterprise Funds (water, wastewater, electric, telecom and liquor). Also included are budgets for Special Revenue Funds (Community Center, Arena, Library, Economic Development Authority, Pool, Ambulance and Airport) and Miscellaneous Funds. Capital expenditures for new facilities and equipment are also shown within the budgets and can be viewed in the Capital Improvement Plan.

Budget Decisions

In September 2025, the City Council set the 2026 preliminary budget levy for an increase of 4.9%. Costs for on-going operating expenses and debt service for past projects were calculated for Council's review and discussion. Then Capital projects and priorities for 2025 were put into the preliminary budget.



While the City's property tax levies have risen the amount of increase is lower than the rise in tax valuations of our community. In 2025 (for 2026 payable) the taxable valuation grew again meaning there is a larger tax base of which to spread the tax burden. By having growth in our tax base, **the City's tax rate has been stable and has decreased** over the last ten years even with the increases in the amount of property tax levied.



Following the City Council's budget work sessions and discussion, the total 2026 proposed Property Tax Levy for the City of Windom is $2,789,521. **This budget is based upon a 3.99% property tax increase** considering tax abatement reimbursements and funding for operations and capital spending. Last year the City had a property tax levy increase of 4.71%.

Human Resources

Staffing levels within the City are anticipated to hold at status quo for the coming year. For 2026 costs relating to health care benefits are about the same as 2025 with a slight reduction for

Supervisory employee coverage as that group changed carriers to produce the savings. The City is in the last year of our labor agreements. In 2026 the wage increase is 5% for all classes except the Police Department which is at 2.4%

Revenues

The City relies heavily on property taxes of $2,789,521 and user fees to fund the General Fund and Special Revenue Funds. The funding level from 2024 to 2025 and from 2025 to 2026 has been basically flat with no new State funding.

Enterprise Funds (public utilities and liquor store) are funded entirely through user fees. Balances in these funds overall remains stable.

There will be a residential $1\meter\month increase in Electric for 2026 which was part of the recommendations of a rate study that was conducted and approved by the Utility Commission. This Electric rate study also recommended the inclusion of a five percent rate increase in 2026 to off-set higher costs for goods, services and transmission. In the Water and Wastewater Funds an inflationary increase of two percent has been budgeted to keep up with operating expenses.

Expenses

The City maintains consistent assumptions for expenditures based on three years of history and two years of future projections. Department budget requests typically account for inflationary increases to maintain current service levels. Service level adjustments and notable budget changes are reflected in the budget at their expected or estimated cost. General Funds and Special Revenue Funds (Library, Community Center, Pool, Arena, EDA and Airport) account for the majority of the uses for property tax. Below are two charts showing the amount of budgeted funds for the General Fund Operations and Special Revenue Fund Operations.

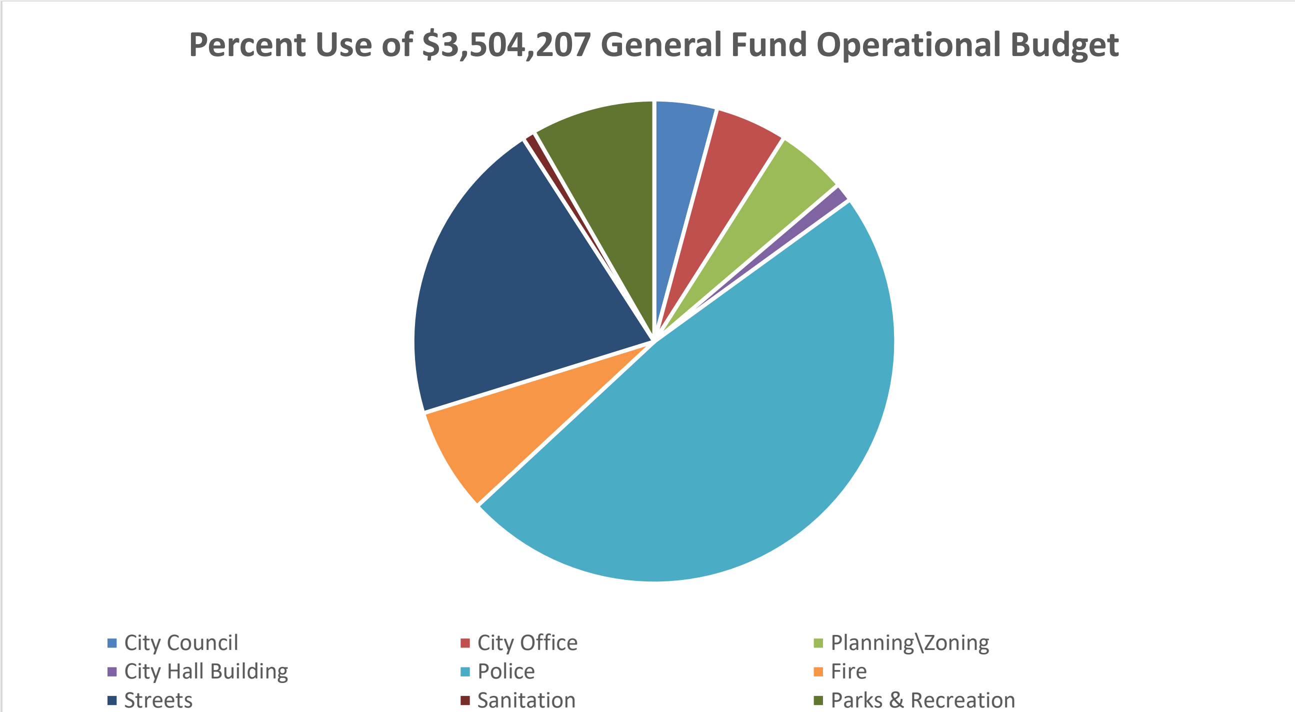
Debt Service

These funds are repayments of General Obligation Bonds for prior purchases or projects. In 2025 the repayments for debt service will be $502,047. This is slightly lower than 2025, but the 2025 Alley Reconstruction Project and Island Park Berm project will need to be paid for through a bond issue in 2026. The City Council is working on a 2026 Street Project (1st Avenue and 17th Street) that will require the issuance of bonds so debt service will be going up in 2027 to cover this additional debt, which will be paid for through property taxes, utility funds and assessments.

Debt service on General Obligation Bonds typically runs 20 years for projects like Streets and 10 years for purchases such as Fire Trucks or Street Equipment. Our Standard and Poor's Bond rating of A+ with a positive outlook remains the same as in prior years and is an example of our community's financial strength.

Tax Supported Operational Costs

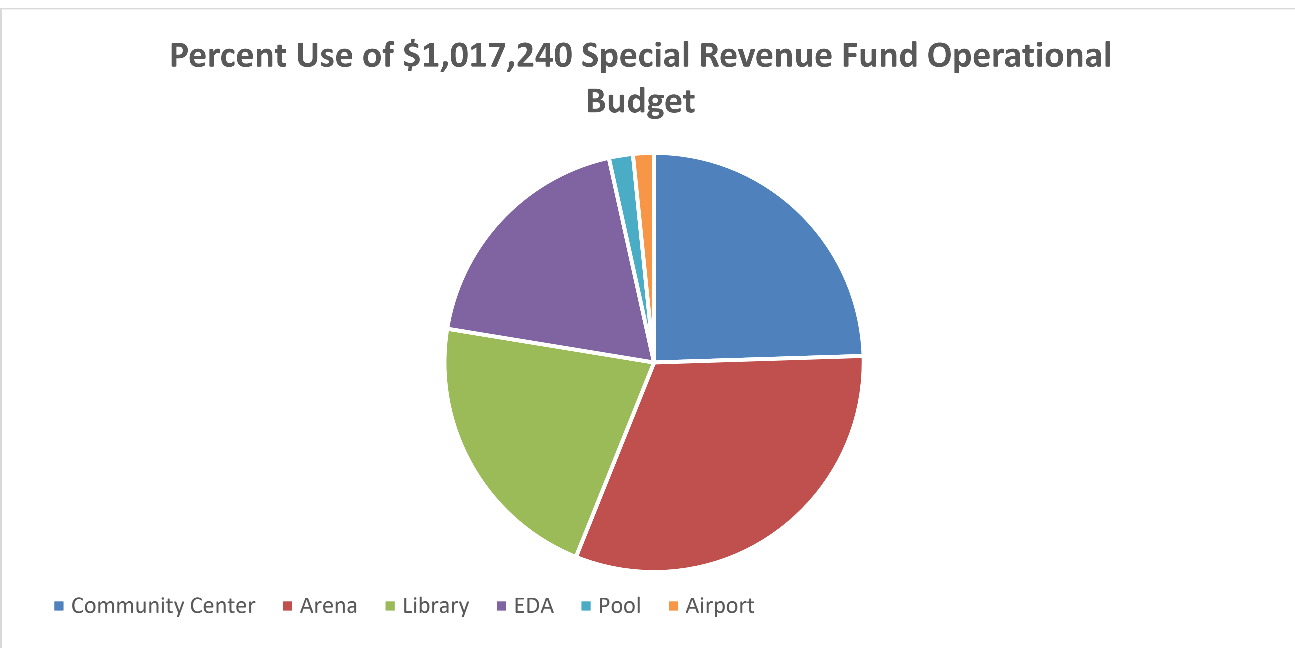
The General Fund and Special Revenue Fund departments shown in the following charts are those that are supported by property tax revenue. The General Fund activities are typically funded entirely through tax revenue and\or Local Government Aid. Special Fund activities are quasi-business like wherein that they generate some revenues from their operations but not enough to be self-supporting. The charts show the percentage of each Fund budget these individual activities consume. In the General Fund the Police Department\Animal Control are about 50% of that budget whereas in the Special Revenue Fund the Arena, Community Center and Library use over 70% of that budget.



Police\Animal Control 48.0% **Streets 20.6%** **Parks & Recreation 8.3%**

Fire\Emergency Mgmt. 7.1% **Planning\Zoning 4.8%** **City Office 4.8%**

Council, Elections & CVB 4.2% **City Hall Building 1.2%** **Sanitation 0.8%**



Community Center 24.5% **Arena 31.6%** **Library 21.5%**

Economic Dev Authority 18.0% **Pool 1.9%** **Airport 1.6%**

Truth in Taxation\Public Input

The City provided budget information to citizen boards and commissions, held public meetings prior to adopting each budget and has notified the public regarding budget workshops. In addition, budget and audit information is available within the financial section of the City's website (www.windom-mn.com). As required by State law, the City also notifies residents through their property tax statements about the public budget input meeting on December 2, 2025. The formal budget and corresponding property tax levy will be adopted by the City Council on December 16, 2025.

Future Budget Considerations

As stated in previous budget messages, continued growth within the community (residential, commercial and industrial) will be key to keeping City finances stable and the tax rate steady or slightly declining. Windom Landing Apartments, Premium Iowa Pork, New WAH Medical Office Building and three decertified Tax Increment Finance districts will all add to the overall tax base of the City helping to moderate property tax levy increases.

There were no new bonds issued in 2025. The City will again apply for a Local Road Improvement Program grant for the reconstruction of 10th Street in 2027. If the LRIP grant was awarded it would cover about 25% of the project cost and reduce the amount the City has to borrow for the project, which would be a savings to all taxpayers.

Recognition

The Administrative staff is appreciative of the work of all our employees and to the elected leadership for their vision and dedication to our community.

City Administrator

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

REVENUE BUDGET

	2026	2025	Change
General Fund			
Local Government Aid	$ 1,838,914	$ 1,838,914	0.00%
Small Cities Assistance	$ -	$ -	0.00%
Fees, Fines and Permits	$ 828,577	$ 723,770	14.48%
Transfers from Enterprise	$ 245,000	$ 245,000	0.00%
Tax Levy (Operations)	$ 591,716	$ 563,899	4.93%
Tax Levy/ Reserves (Capital Outlay)	$ 513,418	$ 412,648	24.42%
Bonds (Capital Outlay)	$ -	$ -	0.00%
	$ 4,017,625	**$ 3,784,231**	**6.17%**
Special Revenue/Levy Funds			
User Fees	$ 1,371,739	$ 1,478,564	-7.22%
Federal/State Aids	$ 583,471	$ 149,196	291.08%
Tax Levy (Operations)	$ 1,017,240	$ 1,024,990	-0.76%
Tax Levy (Capital Outlay)	$ 128,100	$ 42,464	0.00%
Grants/Donations (Capital Outlay)	$ -	$ -	0.00%
Ambulance Reserve Funds (Capital Outlay)	$ 250,000	$ 135,849	84.03%
	$ 3,350,550	**$ 2,831,063**	**18.35%**
Enterprise Funds			
User Fees	$ 14,965,568	$ 14,339,904	4.36%
Cost Sharing Fund	$ -	$ -	0.00%
Grants/Donations (Capital Outlay)	$ -	$ -	0.00%
Reserves used for Capital Projects (Electric)	$ -	$ 1,064,517	0.00%
Special Assessments	$ 1,468	$ 1,468	0.00%
	$ 14,967,036	**$ 15,405,889**	**-2.85%**
Debt Service			
Special Assessments	$ 204,102	$ 199,571	2.27%
Other Revenues - Hospital PILOT	$ 10,000	$ 10,000	0.00%
Interfund Transfers for Debt Service	$ 170,148	$ 658,397	-74.16%
Tax Levy - Bonded Projects	$ 338,629	$ 405,108	-16.41%
Tax Levy - Intra-Fund Repayment	$ -	$ -	0
	$ 722,879	**$ 1,273,076**	**-43.22%**
Special Projects			
TIF Revenues & Revolving Loan Funds	$ 731,553	$ 863,553	-15.29%
Dilipidated Housing Program	$ -	$ 20,000	-100.00%
	$ 731,553	**$ 883,553**	**-17.20%**
Grand Total	**$ 23,789,643**	**$ 24,177,812**	**-1.61%**
	-		

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

EXPENSE BUDGET

	2026	2025	Change	Change
General Fund				
Operational Expenses	$ 3,504,207	$ 3,458,690	1.32%	$ 45,517
Capital Outlay	$ 513,418	$ 412,648	24.42%	$ 100,770
State Police Aid from Reserves & Projects	$ -	$ 0	-100%	$ (0)
Transfers	$ -	$ -	0.00%	$ -
	$ 4,017,625	**$ 3,871,338**	**3.78%**	**$ 146,287**
Special Revenue/Levy Funds				
Operational Expenses	$ 2,118,812	$ 2,204,135	-3.87%	$ (85,323)
Capital Outlay	$ 940,600	$ 550,464	70.87%	$ 390,136
Debt Service	$ 74,910	$ 76,409	-1.96%	$ (1,499)
Depreciation	$ 145,000	$ 147,000	-1.36%	$ (2,000)
	$ 3,279,322	**$ 2,978,008**	**10.12%**	**$ 301,314**
Enterprise Funds				
Operational Expenses	$ 10,914,987	$ 11,468,941	-4.83%	$ (553,954)
Capital Outlay	$ 585,000	$ 1,817,000	-67.80%	$ (1,232,000)
Debt Service	$ 2,143,749	$ 2,117,787	1.23%	$ 25,962
Transfers	$ 304,500	$ 304,500	0.00%	$ -
Depreciation	$ 2,514,270	$ 2,729,270	-7.88%	$ (215,000)
	$ 16,462,506	**$ 18,437,498**	**-10.71%**	**$ (1,974,992)**
Debt Service				
Bond/Loan Payments & Fees	$ 824,225	$ 1,339,529	-38.47%	$ (515,304)
Tax Levy - Intra-Fund Repayment			0.00%	$ -
	$ 824,225	**$ 1,339,529**	**-38.47%**	**$ (515,304)**
Special Projects				
TIF Funds & Revolving Loan Funds	$ 621,771	$ 745,632	-16.61%	$ (123,861)
Dilipidated Housing Program	$ -	$ 20,000	0.00%	$ (20,000)
	$ 621,771	**$ 765,632**	**-18.79%**	**$ (143,861)**
Grand Total	**$ 25,205,449**	**$ 27,392,005**	**-7.98%**	**$ (2,186,556)**
Non-Cash Depreciation	$ 2,659,270	$ 2,876,270	**-7.54%**	$ (217,000)
Total Net of Non-cash items	**$ 22,546,179**	**$ 24,515,735**	**-8.03%**	**$ (1,969,556)**

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

GENERAL FUND

Operational Revenue and Expenses

Revenue	2026	2025	% Change
Local Govt Aid (LGA)	$ 1,838,914	$ 1,838,914	0.00%
Operational Tax Levy	$ 591,716	$ 563,899	4.93%
Interfund Transfers	$ 245,000	$ 245,000	0.00%
Misc. Revenue	$ 828,577	$ 810,877	2.18%
TOTAL	**$ 3,504,207**	**$ 3,458,690**	**1.32%**

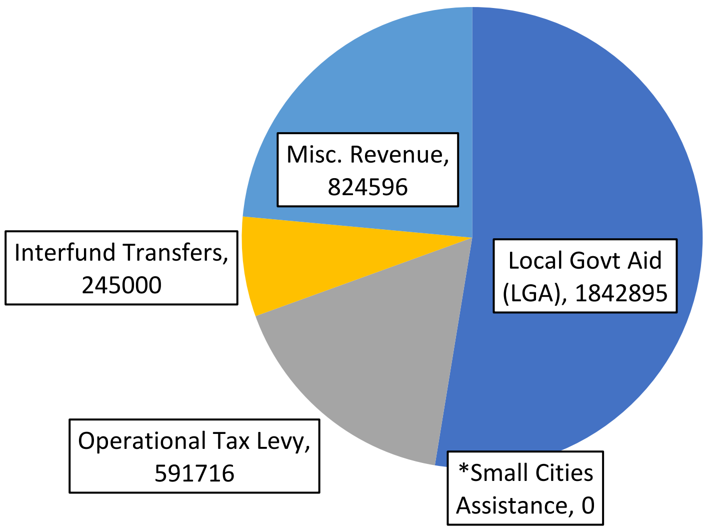
Expenses	2026	2025	% Change
Mayor & Council	$ 137,567	$ 135,501	1.52%
Elections	$ 9,635	$ -	0.00%
City Office	$ 168,754	$ 167,974	0.46%
Planning & Zoning	$ 166,428	$ 180,235	-7.66%
City Hall	$ 43,601	$ 41,324	5.51%
Police Department	$ 1,683,413	$ 1,679,180	0.25%
Fire Department	$ 242,533	$ 225,230	7.68%
Emergency Mgmt	$ 6,828	$ 6,803	0.37%
Animal Control	$ 2,200	$ 2,200	0.00%
Street Department	$ 723,282	$ 712,037	1.58%
Health/Sanitation	$ 29,000	$ 29,000	0.00%
Recreation	$ 57,658	$ 55,497	3.89%
Parks	$ 233,308	$ 223,709	4.29%
TOTAL	**$ 3,504,207**	**$ 3,458,690**	**1.32%**

General Fund Capital	**$ 513,418**	**$ 412,648**	**24.42%**

2026 General Fund

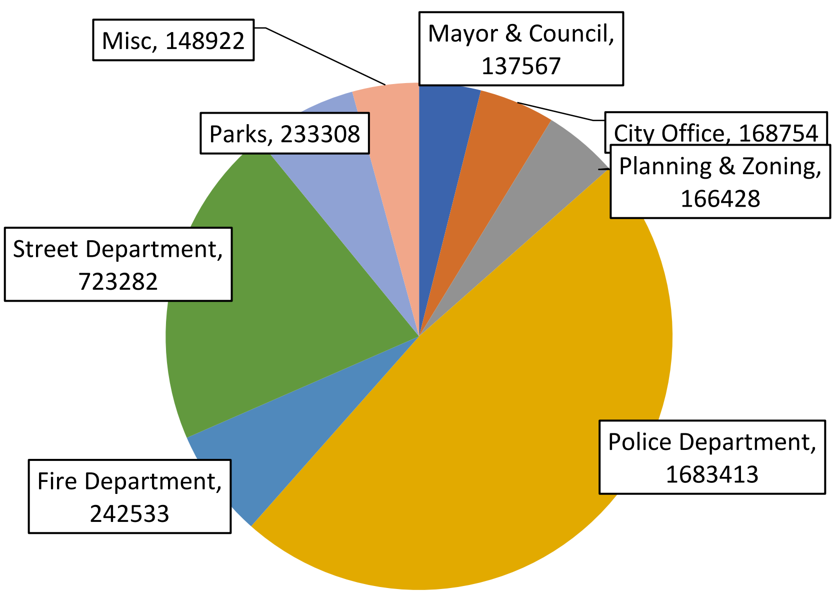
Operational Revenues

Budgeted Revenue $3,458,690



Operational Expenses

Budgeted Expenses $3,458,690



BUDGET
CITY OF WINDOM
2026 CAPITAL OUTLAY
(General Fund)

CAPITAL\EQUIPMENT FUND - Tax Funded		Amount	Reserves/ Tax Levy
City Hall & Multiple Depts			
	City Hall - Administration Computer Upgrade	$ 3,000	
	City Hall - Compensation Study	$ 20,000	
	City Hall Building Fund	$ 50,000	
	City Website & Citizen Notification System	$ 1,500	
	Multiple Dept Server & Network Upgrade	$ 13,287	
	Sub-total	$ 87,787	**$ 87,787**
Recreation			
		$ -	**$ -**
Fire:			
		$ -	
	Sub-total	$ -	**$ -**
Police:			
	Police - Pepper Ball Rifle	$ 3,500	
	Police - Speed Trailer (2024)	$ 529	
	Sub-total	$ 4,029	**$ 4,029**
Parks:			
	Park - Building Improvement/Maintenance	$ 5,000	
	Park - Kastle Kingdom	$ 70,000	
	Sub-total	$ 75,000	**$ 75,000**
Streets:			
	Streets - Equipment Fund	$ 25,000	
	Streets - Sno-Go Replacement	$ 220,000	
	Streets - Tractor	$ 60,000	
	Streets - Red Leaf Court Storm Sewer	$ 10,000	
	Streets - Cul-de-sac Commercial Park (2024)	$ 31,602	
	Sub-total	$ 346,602	**$ 346,602**
TOTAL CAPITAL FUND			**$ 513,418**
	Less: Enterprise Transfers		$ -
	General Fund Capital Subject to Levy		**$ 513,418**

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

SPECIAL REVENUE/LEVY FUNDS

Library

		2026	2025	Change
+	Tax Levy	$ 220,603	$ 247,674	-10.93%
+	Other Revenue	$ 24,000	$ 24,000	0.00%
+	Reserves	$ -	$ -	0.00%
-	Expenses	$ (242,603)	$ (234,210)	3.58%
-	Capital Outlay	$ (2,000)	$ (37,464)	0.00%
-	Debt Service	$ -	$ -	0.00%
		-	-	

Airport

		2026	2025	Change
+	Tax Levy	$ 28,875	$ 18,403	56.90%
+	Federal State Grants/Aids	$ 583,471	$ 149,196	291.08%
+	Other Revenue	$ 81,300	$ 86,100	-5.57%
-	Expenses	$ (106,146)	$ (115,699)	-8.26%
-	Capital Outlay	$ (575,000)	$ (138,000)	316.67%
-	Debt Service	$ -	$ -	0.00%
		-	-	

Pool

		2026	2025	Change
+	Tax Levy	$ 18,803	$ 99,456	-81.09%
+	Other Revenue	$ -	$ 44,700	-100.00%
+	Reserves	$ -	$ -	0.00%
-	Expenses	$ (18,803)	$ (144,101)	-86.95%
-	Capital Outlay	$ -	$ -	0.00%
-	Debt Service	$ -	$ -	0.00%
		$ -	**$ 55**	

Ambulance

		2026	2025	Change
+	Tax Levy	$ -	$ -	0.00%
+	Other Revenue	$ 910,500	$ 943,500	-3.50%
+	Reserves	$ 135,849	$ 135,849	0.00%
-	Expenses	$ (706,772)	$ (704,349)	0.34%
-	Capital Outlay	$ (250,000)	$ (375,000)	0.00%
-	Debt Service	$ -	$ -	0.00%
		$ 89,577	-	

EDA

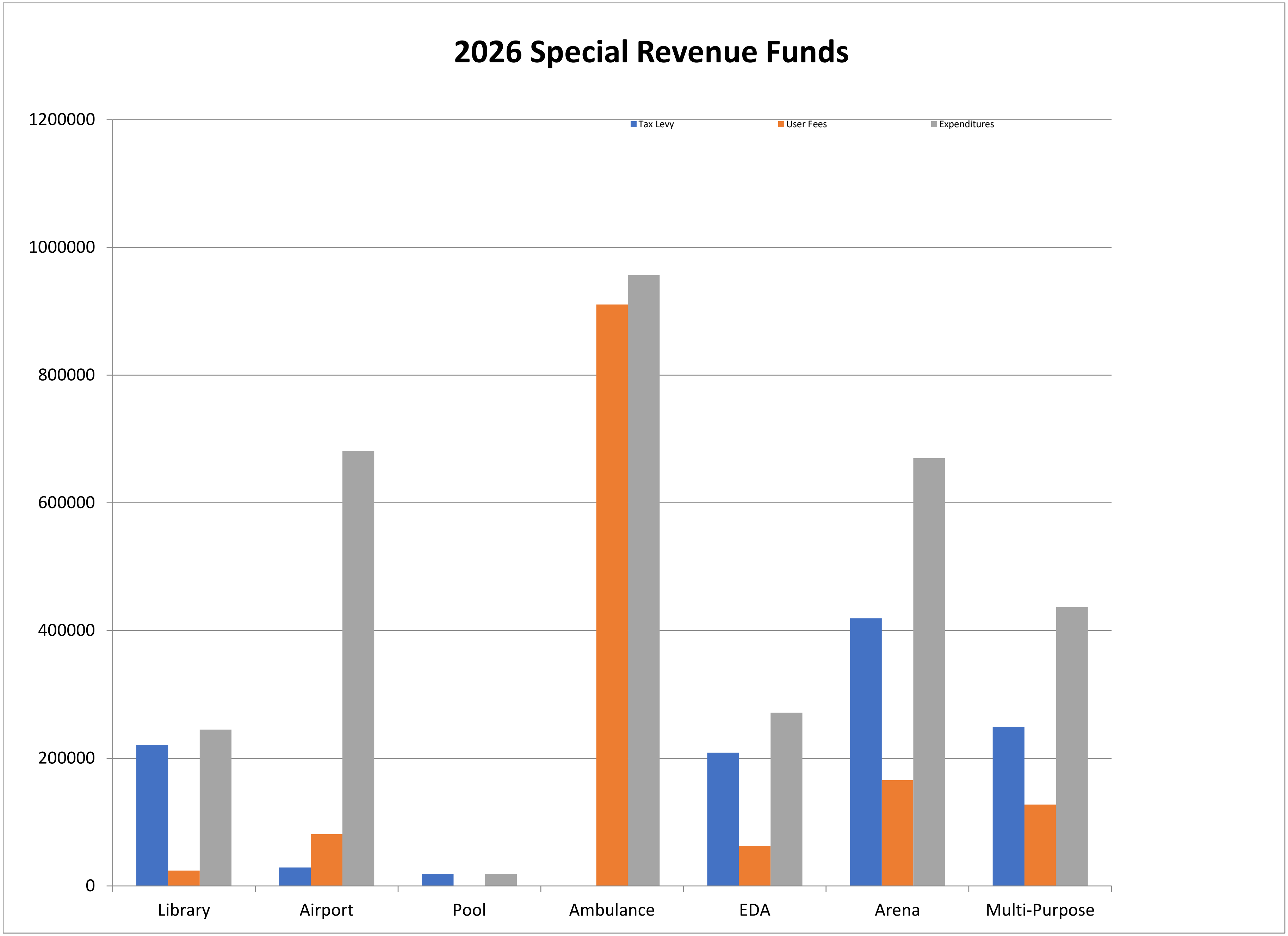
		2026	2025	Change
+	Tax Levy	$ 208,546	$ 179,826	15.97%
+	Other Revenue	$ 62,735	$ 62,735	0.00%
+	Reserves	$ -	$ -	0.00%
+	Interfund Loan Receipts	$ -	$ -	0.00%
-	Expenses	$ (255,681)	$ (242,561)	5.41%
+	Non Cash Exp	$ -	$ -	0.00%
-	Capital Outlay	$ (15,600)	$ -	0.00%
-	Debt Service	$ -	$ -	0.00%
		-	-	

Arena

		2026	2025	Change
+	Tax Levy	$ 419,216	$ 307,676	36.25%
+	Other Revenue	$ 165,684	$ 170,009	-2.54%
+	Reserves	$ -	$ -	0.00%
-	Expenses	$ (496,990)	$ (488,276)	1.78%
-	Capital Outlay	$ (98,000)	$ -	
-	Debt Service	$ (74,910)	$ (76,409)	0.00%
+	Depreciation	$ 85,000	$ 87,000	
		$ -	-	

Multi-Purpose

		2026	2025	Change
+	Tax Levy	$ 249,297	$ 214,419	16.27%
+	Other Revenue	$ 127,520	$ 147,520	-13.56%
+	Reserves	$ -	$ -	0.00%
-	Expenses	$ (436,817)	$ (421,939)	3.53%
-	Capital Outlay	$ -	$ -	0.00%
-	Debt Service	$ -	$ -	0.00%
+	Depreciation	$ 60,000	$ 60,000	0.00%
		$ -	-	
	Total Levy	$ 1,145,340	$ 1,067,454	7.30%



2026 Special Revenue Funds
Tax Levy
User Fees
Expenditures
1200000
1000000
800000
600000
400000
200000
0
Library
Airport
Pool
Ambulance
EDA
Arena
Multi-Purpose

BUDGET
CITY OF WINDOM
2026 CAPITAL OUTLAY

SPECIAL REVENUE/LEVY FUNDS

Fund	Description	Amount		
Library:	Computer Replacements	$2,000		
		$0		
			Sub-total	***$2,000***
Ambulance	Ambulance Replacement	$250,000		
		$0		
			Sub-total	***$250,000***
Airport:	Crosswind Runway Environmental Re	$575,000		
		$0		
			Sub-total	***$575,000***
Arena:	Zamboni Replacement	$98,000		
			Sub-total	***$98,000***
EDA:	Recapitalization of RLF's	$14,500		
	Computer Replacement	$1,100		
			Sub-total	***$15,600***
Total of Capital Projects		**$940,600**		
	Less: Reserve/Grant Funds	$ (812,500)		
Total Subject to Levy		**$128,100**		

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

ENTERPRISE FUNDS

Telecom

		2026			2025	Change
+ Revenue	$	2,691,728		$	2,803,970	-4.00%
+ Special Assessments	$	-		$	-	
+ Reserves	$	-		$	-	
- Expenses	$	(2,378,735)		$	(2,371,784)	0.29%
- Capital Outlay	$	-		$	-	
- Debt Service	$	(834,675)		$	(841,284)	-0.79%
- Transfer to General/CIP	$	(2,250)		$	(2,250)	
+ Depreciation	$	302,050		$	352,050	-14.20%
Cash Flow	**$**	**(221,882)**	**	**$**	**(59,298)**	

Water

		2026		2025	Change
+ Revenue	$	1,310,650	$	1,294,550	1.24%
+ Special Assessments	$	1,028	$	1,028	0.00%
+ Reserves	$	-	$	-	0.00%
- Expenses	$	(1,139,017)	$	(1,251,011)	-8.95%
- Capital Outlay	$	(30,000)	$	(30,000)	0.00%
- Debt Service	$	(166,208)	$	(223,648)	-25.68%
- Transfer to General/CIP	$	(750)	$	(750)	
+ Depreciation	$	300,000	$	440,000	-31.82%
Cash Flow	**$**	**275,703**	**$**	**230,169**	

Sewer

		2026		2025	Change
+ Revenue	$	1,886,300	$	1,719,750	9.68%
+ Cost Sharing Funds	$	-	$	-	0.00%
+ Special Assessments	$	440	$	440	0.00%
+ Reserves	$	-	$	-	
- Expenses	$	(1,954,776)	$	(1,959,028)	-0.22%
- Capital Outlay	$	(40,000)	$	(40,000)	0.00%
- Debt Service	$	(589,578)	$	(645,515)	-8.67%
- Transfer to General/CIP	$	(750)	$	(750)	
+ Depreciation/Amortization	$	982,220	$	997,220	-1.50%
Cash Flow	**$**	**283,856**	**$**	**72,117**	

Electric

		2026		2025	Change
+ Revenue	$	6,602,890	$	6,009,384	9.88%
+ Special Assessments	$	-	$	-	
+ Reserves	$	-	$	1,064,517	
- Expenses	$	(5,695,236)	$	(6,273,503)	-9.22%
- Capital Outlay	$	(508,000)	$	(1,740,000)	-70.80%
- Transfer to Debt Service	$	(508,863)	$	(362,415)	
- Transfer to General/CIP	$	(200,750)	$	(200,750)	0.00%
+ Depreciation	$	900,000	$	900,000	0.00%
Cash Flow	**$**	**590,041**	**$**	**-**	

Liquor

		2026		2025	Change
+ Revenue	$	2,474,000	$	2,512,250	-1.52%
+ Special Assessments	$	-	$	-	
+ Reserves	$	-	$	-	
- Expenses	$	(2,261,493)	$	(2,342,886)	-3.47%
- Capital Outlay	$	(7,000)	$	(7,000)	0.00%
- Transfer to Debt Service	$	(44,425)	$	(44,925)	
- Transfer to General	$	(100,000)	$	(100,000)	0.00%
+ Depreciation	$	30,000	$	40,000	-25.00%
Cash Flow	**$**	**91,082**	**$**	**57,439**	

** Budget based on cable TV, phone, & data prior to conversion to streaming video
Estimates based on streaming video show a break-even budget

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR
SPECIAL PROJECTS
(Tax Increment Finance, Revolving Loan Funds and Other)

	Name	Revenue	Expense
407	Dilipidated Housing Program	$ -	$ -
252	Small Cities Development Program RLF	$ 12	$ -
253	RiverBluff Estates	$ -	$ -
254	North Industrial Park Project	$ 4,618	$ 15,650
255	EDA General RLF	$ -	$ 8,425
1-10	Runnings TIF (266)	$ 46,674	$ 44,507
1-12	Prime Pork, LLC. TIF (268)	$ 320,623	$ 302,711
1-13	River Bluff TIF (260)	$ 38,000	$ 6,000
1-19	NWIP II TIF (274)	$ 247,626	$ 174,898
1-22	Cemstone (277)	$ 74,000	$ 69,580
	TOTAL	**$ 731,553**	**$ 621,771**

2026 through 2030

Capital Improvement Plan

Windom, MN

Projects By Department

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Administration								
2026 Compensation Study	*ADMIN 008*	1	20,000					**20,000**
Computer Replacement	*ADMIN 002*	1	3,000		3,000			**6,000**
Administration Total			**23,000**	**0**	**3,000**	**0**	**0**	**26,000**
Airport								
Apron Pavement Reconstruction	*AIRPORT 024*	1	500,000					**500,000**
Arrival\Departure Buiding Update	*AIRPORT 026*	3		25,000				**25,000**
AWOS Tower Rehab	*AIRPORT 018*	1	150,000					**150,000**
Credit Card Chip Reader	*AIRPORT 020*	2		10,000				**10,000**
Crosswind Runway Construction	*AIRPORT 012*	1			1,000,000			**1,000,000**
Crosswind Runway Design	*AIRPORT 007*	2		150,000				**150,000**
Crosswind Runway Land Acquisition	*AIRPORT 008*	2		365,000				**365,000**
MIRL Replacement	*AIRPORT 005*	1				250,000		**250,000**
Runway Environmental Review & Extension Design	*AIRPORT 006*	1			100,000	150,000		**250,000**
Taxiway & Access Road Rehab	*AIRPORT 023*	2				400,000		**400,000**
Wind Cone Replacement	*AIRPORT 025*	1		25,000				**25,000**
Zoning Update	*AIRPORT 022*	1					100,000	**100,000**
Airport Total			**650,000**	**575,000**	**1,100,000**	**800,000**	**100,000**	**3,225,000**
Ambulance								
Cot Replacement	*AMB 012*	1	100,000					**100,000**
Defibulators	*AMB 002*	1	150,000					**150,000**
Unit 27 - Ambulance Replacement	*AMB 005*	1			235,000			**235,000**
Unit 29 - Ambulance Replacement	*AMB 010*	1		265,000				**265,000**
Unit 30 - Ambulance Replacement	*AMB 011*	1			235,000			**235,000**
Ambulance Total			**250,000**	**265,000**	**470,000**	**0**	**0**	**985,000**
Arena								
Bathroom Remodeling	*ARENA 016*	2	30,000					**30,000**
Livestock Building\Riding Rink	*ARENA 011*	3			250,000			**250,000**
Zamboni Replacement	*ARENA 015*	2	98,000					**98,000**
Arena Total			**128,000**	**0**	**250,000**	**0**	**0**	**378,000**
Building\Zoning								
Blighted Homes Incentive Program	*BUILD 005*	2	0	20,000	20,000	20,000	20,000	**80,000**
Building\Zoning Total			**0**	**20,000**	**20,000**	**20,000**	**20,000**	**80,000**
City Hall								
Building Fund	*CH 008*	2	50,000	75,000				**125,000**
Window Replacement	*CH 001*	2		25,000				**25,000**
City Hall Total			**50,000**	**100,000**	**0**	**0**	**0**	**150,000**
Community Center								
Dance Floor Replacement	*COMM 002*	3		20,000				**20,000**
Equipment Replacement\ Upgrades	*COMM 007*	1	0	0	20,000	10,000		**30,000**
Garage Doors w\ Openers	*COMM 011*	2		9,800				**9,800**
Gym Renovation	*COMM 012*	2			95,000			**95,000**
Community Center Total			**0**	**29,800**	**115,000**	**10,000**	**0**	**154,800**

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
EDA								
Computer Replacement	*EDA 012*	1	1,100					**1,100**
East Highway 60 Development	*EDA 006*	2			300,000			**300,000**
NWIP South 80 Addition of Utilities	*EDA 003*	2		425,000				**425,000**
RLF Recapitalization	*EDA 013*	2	14,500					**14,500**
	EDA Total		**15,600**	**425,000**	**300,000**	**0**	**0**	**740,600**
Electric								
28 MVA Substation Transformer	*ELE 040*	1			1,200,000			**1,200,000**
35' Bucket Truck - Unit #350	*ELE 036*	1		250,000				**250,000**
Distribution System Upgrades	*ELE 001*	1	500,000	350,000	350,000	350,000	350,000	**1,900,000**
Mini Skid Steer Replacement	*ELE 041*	1		0				**0**
Misc Equipment - Unidentified	*ELE 004*	3	0	40,000	40,000	40,000	40,000	**160,000**
Unit 340 Dump Truck	*ELE 038*	1					80,000	**80,000**
Vacuum Excavator	*ELE 039*	1				90,000		**90,000**
	Electric Total		**500,000**	**640,000**	**1,590,000**	**480,000**	**470,000**	**3,680,000**
Fire								
Engine\Pumper - Unit 23	*FIRE 006*	1		400,000				**400,000**
First Response Truck - Unit 24	*FIRE 005*	3		240,000				**240,000**
SCBA Masks & Bottles	*FIRE 018*	1					240,000	**240,000**
	Fire Total		**0**	**640,000**	**0**	**0**	**240,000**	**880,000**
Library								
Computer Replacement	*LIB 007*	1	2,000	2,000				**4,000**
	Library Total		**2,000**	**2,000**	**0**	**0**	**0**	**4,000**
Liquor								
Check Out Counter	*LIQUOR 018*	3	16,000					**16,000**
Computer Replacement	*LIQUOR 015*	1	1,500	3,500				**5,000**
Equipment Replacement Fund	*LIQUOR 016*	2	5,000	5,000	5,000	5,000	5,000	**25,000**
	Liquor Total		**22,500**	**8,500**	**5,000**	**5,000**	**5,000**	**46,000**
Multiple Depts								
City-wide Network & Server Upgrades	*MULTI 003*	1	6,000	6,000	7,000	7,000	7,000	**33,000**
Website\Citizen Notification & Alert Support	*MULTI 005*	2	3,900	3,900	3,900	3,900		**15,600**
	Multiple Depts Total		**9,900**	**9,900**	**10,900**	**10,900**	**7,000**	**48,600**
Parks								
Buildings CIP	*PARK 021*	1	5,000	5,000	5,000	5,000	5,000	**25,000**
Kastle Kingdom	*PARKS 029*	2	550,000					**550,000**
	Parks Total		**555,000**	**5,000**	**5,000**	**5,000**	**5,000**	**575,000**
Police								
Pepperball Rifles	*POL 029*	1	3,500					**3,500**
SUV Replacement	*POLICE 005*	3					25,000	**25,000**
	Police Total		**3,500**	**0**	**0**	**0**	**25,000**	**28,500**
Pool								
New or Renovated Pool	*POOL 003*	1		7,500,000				**7,500,000**
	Pool Total		**0**	**7,500,000**	**0**	**0**	**0**	**7,500,000**
Streets								
2026 Street Project	*STR 033*	1	4,200,000					**4,200,000**
2028 Street Project	*STR 031*	2			4,000,000			**4,000,000**
Equipment Fund Reserve	*STR 005*	2	25,000	25,000	25,000	25,000	25,000	**125,000**
Front-end Loader	*STR 029*	2		250,000				**250,000**
Pick-up Replacement (Unit 41)	*STR 009*	1				47,500		**47,500**

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Red Leaf Court Storm Sewer	*STR 036*	1	100,000					**100,000**
Sno-Go Snow Blower Replacement	*STR 013*	1	220,000					**220,000**
Snow Plow for Unit 45	*STR 037*	2		150,000				**150,000**
Tractor	*STR 034*	2	60,000					**60,000**
	Streets Total		**4,605,000**	**425,000**	**4,025,000**	**72,500**	**25,000**	**9,152,500**
Telecom								
Office Space Upgrade	*TEL 014*	2					5,000	**5,000**
Transport Project - CO Fiber Trunk North	*TEL 030*	3		42,000				**42,000**
Transport Project - CO Fiber Trunk South	*TEL 029*	2		75,000				**75,000**
	Telecom Total		**0**	**117,000**	**0**	**0**	**5,000**	**122,000**
Wastewater								
General Equipment	*SEWER 006*	3	20,000	20,000	20,000	20,000	20,000	**100,000**
General Plant Improvement\ Maintence	*SEWER 001*	2	5,000	5,000	5,000	5,000	5,000	**25,000**
Interceptor\Collection System Improvements	*SEWER 007*	1	10,000	10,000	10,000	10,000	10,000	**50,000**
Lift Station Improvements	*SEWER 010*	1	5,000	5,000	5,000	5,000	5,000	**25,000**
	Wastewater Total		**40,000**	**40,000**	**40,000**	**40,000**	**40,000**	**200,000**
Water								
Filter Plant Improvements	*WATER 004*	1	10,000	10,000	10,000	10,000	10,000	**50,000**
Hydrants	*WATER 008*	2	5,000	5,000	5,000	5,000	5,000	**25,000**
Pumping Equipment	*WATER 002*	1	5,000	5,000	5,000	5,000	5,000	**25,000**
Water Main Improvements	*WATER 005*	1	5,000	5,000	5,000	5,000	5,000	**25,000**
Wells and Well Site	*WATER 001*	1	5,000	5,000	5,000	5,000	5,000	**25,000**
	Water Total		**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**150,000**
	GRAND TOTAL		**6,884,500**	**10,832,200**	**7,963,900**	**1,473,400**	**972,000**	**28,126,000**

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

	2026 Levy Uses	Percent Of Levy
General Fund Operational	$ 591,716	21.21%
Reserve Funded Projects:		
	$ -	
	$ -	
General Fund Capital	$ 513,418	18.41%
Less: Use of Reserves:		0.00%
	$ -	0.00%
Dilipidated Housing Program	$ -	0.00%
Special Revenue Fund Operational	$ 1,017,240	36.47%
Special Revenue Fund Capital	$ 128,100	4.59%
Sub Total	*$ 2,250,474*	
Tax Abatement	$ 37,000	1.33%
Plus Debt Service	$ 502,047	18.00%
Levy Total	**$ 2,789,521**	**100.00%**

2025 Levy Total	*$ 2,682,501*	
City Operation & Capital Levy Addition	**$ 107,020**	
Use of Reserve Funds	**$ -**	
2026 Levy Total	**$ 2,789,521**	
Total Levy Increase	**$ 107,020**	***3.99%***

Debt Service Levy

402	Capital - ESF Loan	$ 59,340
401	Ice System Replacement Project (2018A)	$ 74,910
305	2009 Street Project (2017C Refi)	$ -
306	2013 Street Project (2020D Refi)	$ 110,522
307	2017A Street Project	$ 95,663
308	2020 B&C Street Project	$ 161,612
310	2023B Electric Generation Project	$ -
311	2023B Liquor Remodel Project	$ -
	Total	**$ 502,047**

BUDGET
CITY OF WINDOM
2026 BUDGET YEAR

Debt Service Levy	2026 Levy	2027 Levy	2028 Levy	2029 Levy
402 Capital ESF Loan	59,340.00	57,340.00	60,290.00	55,190.00
401 Ice System Replacement Project (2018A)	74,910.00	73,409.00	76,909.00	75,259.00
305 2009 Street Project (2017C Refinanced)	-	-	-	-
306 2013 Street Project (2020D Refinanced)	110,522.00	114,510.00	118,528.00	98,149.00
307 2017A Street Project	95,663.00	93,875.00	96,982.00	85,085.87
308 2020 B & C Street Project	161,612.00	161,349.00	160,929.00	160,352.00
310 2023B Electric Generation Project				
311 2023B Liquor Remodel Project				
TOTAL	**502,047.00**	**500,483.00**	**513,638.00**	**474,035.87**

ESF Loan Funding

	2026	2027	2028	2029	2030
Debt Service	$ (121,340.00)	$ (119,340.00)	$ (121,340.00)	$ (119,340.00)	$ (122,290.00)
Hospital Transfer	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Electric Transfer	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
Liquor Transfer	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
Levy	$ 59,340.00	$ 57,340.00	$ 60,290.00	$ 55,190.00	$ 55,190.00
Total Funds	**$ 124,340.00**	**$ 122,340.00**	**$ 125,290.00**	**$ 120,190.00**	**$ 120,190.00**
	3,000	3,000	3,950	850	(2,100)
Levy Offset (Project Contingency Funds)					
Net Levy	$ 59,340.00	$ 57,340.00	$ 60,290.00	$ 55,190.00	$ 55,190.00

General Fund Reserve Estimates

		Available Funds
2026 Budgeted Expense	$ 4,649,547.00	
2024 Audited Reserve	$ 2,678,823.00	57.61%
Less: Prior General Fund Commitments		
Cul-de-sac from Reserves moved to 2023	$ (161,450.00)	
Island Park Berm	$ (350,000.00)	
	$ -	
	$ -	
	$ -	
	$ -	
	$ (511,450.00)	
Remaining General Fund Reserve	$ 2,167,373.00	46.61%
35% Required Minimum	$ 1,627,341.45	$ 540,031.55
40% Reserve Amount	$ 1,859,818.80	$ 307,554.20
45% Reserve Amount	$ 2,092,296.15	$ 75,076.85
50% Reserve Amount	$ 2,324,773.50	$ (157,400.50)
60% Reserve Amount	$ 2,789,728.20	$ (622,355.20)

Reserve calculation changed in Budget 2023 to Office of the State Auditors Note:
General Fund Balance should be 35 to 50 % of operating revenues or no lesss than 5 months of operating expenditures in general & special revenue fı

CITY OF WINDOM
DEBT SCHEDULE/STATEMENT OF BOND INDEBTEDNESS
YEAR ENDING DECEMBER 31, 2025

	Issue Date	Maturity Date	Interest Rate	Original Issue	New Issue	Outstanding 12/31/2024	2024 Principal Payment	2024 Interest Payment	Outstanding 12/31/2025
GENERAL OBLIGATION BONDS									
GO Improvement Bonds Series 2017C (2009A Refunding)	2017	2025	2.00%	830,000.00	0.00	125,000.00	125,000.00	1,250.00	-
GO Crossover Refunding Bonds, Series 2012A (2005A & 2007B)	2012	2023	.55-2.2	620,000.00	0.00	-	0.00	0.00	-
GO Improvement Bonds Series 2017A	2017	2039	1.15-3.40%	2,870,000.00	0.00	2,225,000.00	140,000.00	66,745.00	2,085,000.00
GO Improvement Bonds Series 2020B	2020	2041	2.25-3%	3,135,000.00	0.00	2,715,000.00	145,000.00	67,475.00	2,570,000.00
GO Improvement Bonds Series 2020C	2020	2041	2.0-3%	345,000.00	0.00	300,000.00	20,000.00	7,575.00	280,000.00
GO Improvement Bonds Series 2020D(2013A Refund)	2020	2034	1.35-2%	1,600,000.00	0.00	1,175,000.00	150,000.00	19,770.00	1,025,000.00
GO Improvement Bonds Series 2020D(2016 Lease Refund)	2020	2037	1.35-2%	1,680,000.00	0.00	1,405,000.00	95,000.00	23,290.00	1,310,000.00
TOTAL GENERAL OBLIGATION BONDS					**0.00**	**7,945,000.00**	**675,000.00**	**186,105.00**	**7,270,000.00**
GENERAL OBLIGATION EQUIPMENT CERTIFICATES									
GO Equipment Bonds, Series 2013B	2013	2023	1.60%	425,000.00	0.00	-	0.00	0.00	-
GO Bond Series 2023B Equipment - Electric	2023	2043	5%-4.375%	3,425,000.00	0.00	3,425,000.00	85,000.00	160,587.50	3,340,000.00
TOTAL GENERAL EQUIPMENT CERTIFICATES					**0.00**	**3,425,000.00**	**85,000.00**	**160,587.50**	**3,340,000.00**
EDA/HOUSING DEVELOPMENT TAX INCREMENT BONDS									
GO Improvement NWIP 2013B	2013	2023	1.60%	190,000.00	0.00	-	0.00	0.00	-
GO Improvement NWIPII 2018A	2018	2026	3-3.4%	1,015,000.00	0.00	315,000.00	155,000.00	7,125.00	160,000.00
TOTAL EDA/HOUSING DEVELOPMENT BONDS					**0.00**	**315,000.00**	**155,000.00**	**7,125.00**	**160,000.00**
GENERAL OBLIGATION TAX ABATEMENT BOND									
GO Bond Series 2023B Tax Abatement Electric	2023	2043	5%-4.375%	2,940,000.00	0.00	2,940,000.00	75,000.00	137,775.00	2,865,000.00
GO Bond Series 2023B Tax Abatement Liquor	2023	2043	5%-4.375%	540,000.00	0.00	540,000.00	15,000.00	25,300.00	525,000.00
TOTAL TAX ABATEMENT BONDS					**0.00**	**3,480,000.00**	**90,000.00**	**163,075.00**	**3,390,000.00**
GENERAL OBLIGATION REVENUE BONDS									
GO Crossover Refunding Bonds, Series 2012A (2005A & 2007B) - Water	2012	2023	.55-2.2	382,200.00	0.00	0.00	0.00	0.00	-
GO Crossover Refunding Bonds, Series 2012A (2005A & 2007B) - Sewer	2012	2023	.55-2.2	277,800.00	0.00	0.00	0.00	0.00	-
GO Improvement Bonds Series 2017A - Sewer Hwy 60 Line	2017	2039	1.15-3.40%	555,000.00	0.00	420,000.00	25,000.00	12,685.00	395,000.00
GO Improvement Bonds Series 2017A - Water Tower	2017	2039	1.15-3.40%	595,000.00	0.00	450,000.00	25,000.00	13,625.00	425,000.00
GO Equipment Certificates, Series 2017B (Core Upgrade)	2017	2027	3.00%	855,000.00	0.00	300,000.00	100,000.00	7,500.00	200,000.00
GO Equipment Certificates, Series 2018A (Ice Project)	2018	2038	3-3.4%	1,095,000.00	0.00	830,000.00	50,000.00	25,658.76	780,000.00
CWRF Wastewater Treatment Plant MN PFA	2019	2038	1.00%	9,624,333.00	0.00	3,690,380.00	221,000.00	36,903.80	3,469,380.00
GO Improvement Bonds Series 2020B - Sewer	2020	2041	2.25-3%	465,000.00	0.00	405,000.00	20,000.00	10,018.76	385,000.00
GO Improvement Bonds Series 2020B - Water	2020	2041	2.25-3%	640,000.00	0.00	565,000.00	25,000.00	14,006.26	540,000.00
Communication System Appropriation Bonds 2020A (Refund 2012B) BB & T	2020	2032	1.95%	7,820,000.00	0.00	5,423,000.00	631,000.00	99,596.25	4,792,000.00
GO Improvement Bonds Series 2020D (Refund 2011A Sewer)	2020	2029	1.35-2%	1,570,350.00	0.00	987,450.00	204,450.00	17,704.50	783,000.00
GO Improvement Bonds Series 2020D -(Refund 2011A Water)	2020	2029	1.35-2%	234,650.00	0.00	147,550.00	30,550.00	2,645.50	117,000.00
GO Improvement Bonds Series 2020D (Refund 2013A Sewer)	2020	2034	1.35-2%	570,000.00	0.00	450,000.00	40,000.00	7,265.00	410,000.00
GO Improvement Bonds Series 2020D -(Refund 2013A Water)	2020	2034	1.35-2%	660,000.00	0.00	525,000.00	50,000.00	8,492.50	475,000.00
TOTAL GENERAL OBLIGATION REVENUE BONDS					**0.00**	**14,193,380.00**	**1,422,000.00**	**256,101.33**	**12,771,380.00**

Account Number	Account Name	2026 2026
Fund: 100 - GENERAL		
Revenue		
100-31010	Current Ad Valorem Taxes	591,716.00
100-31410	Hotel/Motel Tax	50,000.00
100-32110	License - Alcoholic Beverages	10,000.00
100-32170	License - Amusements	1,000.00
100-32180	License - Cigarette	200.00
100-32181	License - Peddlars	100.00
100-32198	Other Business License/Permits	200.00
100-32210	Building Permit - City	45,000.00
100-32211	Building Permit - State Surcharge	3,000.00
100-32240	License - Animal	500.00
100-32260	Other Non Business Licenses/Permits	970.00
100-32261	Rental Housing License	2,500.00
100-33401	Local Government Aid	1,842,895.00
100-33430	Other State Grants and Aids	87,107.00
100-33431	State Aid - Fire Relief	65,000.00
100-33432	State Aid - Police Relief	93,000.00
100-33436	Reimbursements	130,000.00
100-34101	City Hall Rent	4,000.00
100-34103	Zoning and Subdivision Fees	2,000.00
100-34104	Plan Review Fees	5,000.00
100-34202	Fire Protection Services - Fire Calls	40,000.00
100-34207	Fire Protection Services - Town Contracts	106,000.00
100-34403	Spring Clean-up	28,000.00
100-34780	Park Fees	4,000.00
100-34781	Recreation Fees Non Taxable	11,000.00
100-34782	Recreation Fees Taxable	2,000.00
100-34950	Other Charges for Services	5,000.00
100-35101	Court Fines	5,000.00
100-35104	Impounding Fines	1,500.00
100-36101	Special Assessments Principal	2,500.00
100-36210	Interest Earnings	120,019.00
100-39202	Contribution from Enterprise Funds	245,000.00
	Total Revenue:	**3,504,207.00**
Expense		
Activity: 41110 - Mayor & Council		
Classification: 100 - Personal Services		
100-41110-103	Part-Time Employees	42,761.00
100-41110-121	PERA Contributions	1,000.00
100-41110-122	FICA Contributions	2,651.00
100-41110-125	Medicare Contributions	620.00
	Total Classification: 100 - Personal Services:	**47,032.00**
Classification: 200 - Supplies		
100-41110-200	Office Supplies	1,500.00
	Total Classification: 200 - Supplies:	**1,500.00**
Classification: 300 - Charges and Services		
100-41110-304	Legal Fees	4,000.00
100-41110-308	Training & Registrations	2,000.00
100-41110-326	Data Processing	800.00
100-41110-331	Travel Expense	1,000.00

Account Number	Account Name	2026 2026
100-41110-334	Meals/Lodging	2,000.00
100-41110-350	Printing & Design	12,000.00
	Total Classification: 300 - Charges and Services:	**21,800.00**
Classification: 360 - Insurance		
100-41110-364	Insurance - Worker's Compensation	108.00
100-41110-365	Insurance - Misc	1,624.00
	Total Classification: 360 - Insurance:	**1,732.00**
Classification: 430 - Miscellaneous		
100-41110-433	Dues & Subscriptions	17,503.00
100-41110-434	Employee Appreciation	2,500.00
100-41110-480	Other Miscellaneous	500.00
	Total Classification: 430 - Miscellaneous:	**20,503.00**
Classification: 481 - Other		
100-41110-491	Payments to Other Organizations-Lodging Tax	45,000.00
	Total Classification: 481 - Other:	**45,000.00**
	Total Activity: 41110 - Mayor & Council:	**137,567.00**
Activity: 41310 - Administration		
Classification: 100 - Personal Services		
100-41310-101	Full-Time Employees - Regular	81,500.00
100-41310-102	Full-Time Employees - Overtime	4,000.00
100-41310-103	Part-Time Employees	720.00
100-41310-121	PERA Contributions	6,412.00
100-41310-122	FICA Contributions	5,345.00
100-41310-125	Medicare Contributions	1,250.00
100-41310-126	MN Paid Leave	379.00
100-41310-131	Employer Paid Insurance - Health	11,825.00
100-41310-132	Employer Paid Dental	328.00
100-41310-133	Employer Paid Insurance - Life	160.00
100-41310-134	Employer Paid Vision	45.00
100-41310-135	Veba Contributions	2,245.00
	Total Classification: 100 - Personal Services:	**114,209.00**
Classification: 200 - Supplies		
100-41310-200	Office Supplies	4,500.00
100-41310-217	Other Operating Supplies	5,000.00
100-41310-218	Uniforms	560.00
	Total Classification: 200 - Supplies:	**10,060.00**
Classification: 300 - Charges and Services		
100-41310-301	Auditing & Consulting Services	10,000.00
100-41310-304	Legal Fees	200.00
100-41310-308	Training & Registrations	3,274.00
100-41310-321	Telephone	1,800.00
100-41310-322	Postage	2,500.00
100-41310-326	Data Processing	4,000.00
100-41310-331	Travel Expense	2,000.00
100-41310-334	Meals/Lodging	1,250.00
100-41310-350	Printing & Design	4,000.00
	Total Classification: 300 - Charges and Services:	**29,024.00**
Classification: 360 - Insurance		
100-41310-361	Insurance - General Liability	1,310.00
100-41310-364	Insurance - Worker's Compensation	2,751.00
100-41310-365	Insurance - Misc	1,000.00
	Total Classification: 360 - Insurance:	**5,061.00**
Classification: 430 - Miscellaneous		
100-41310-433	Dues & Subscriptions	300.00
100-41310-444	License Fees	6,500.00

Account Number	Account Name	2026 2026
100-41310-480	Other Miscellaneous	3,600.00
	Total Classification: 430 - Miscellaneous:	**10,400.00**
	Total Activity: 41310 - Administration:	**168,754.00**
Activity: 41410 - Elections		
Classification: 100 - Personal Services		
100-41410-103	Part-Time Employees	8,000.00
100-41410-126	MN Paid Leave	35.00
	Total Classification: 100 - Personal Services:	**8,035.00**
Classification: 200 - Supplies		
100-41410-200	Office Supplies	200.00
	Total Classification: 200 - Supplies:	**200.00**
Classification: 300 - Charges and Services		
100-41410-350	Printing & Design	1,300.00
	Total Classification: 300 - Charges and Services:	**1,300.00**
Classification: 430 - Miscellaneous		
100-41410-480	Other Miscellaneous	100.00
	Total Classification: 430 - Miscellaneous:	**100.00**
	Total Activity: 41410 - Elections:	**9,635.00**
Activity: 41910 - Building & Zoning		
Classification: 100 - Personal Services		
100-41910-101	Full-Time Employees - Regular	121,264.00
100-41910-102	Full-Time Employees - Overtime	263.00
100-41910-121	PERA Contributions	9,115.00
100-41910-122	FICA Contributions	7,535.00
100-41910-125	Medicare Contributions	1,762.00
100-41910-126	MN Paid Leave	535.00
100-41910-133	Employer Paid Insurance - Life	288.00
100-41910-135	Veba Contributions	3,250.00
	Total Classification: 100 - Personal Services:	**144,012.00**
Classification: 200 - Supplies		
100-41910-200	Office Supplies	1,300.00
100-41910-212	Motor Fuels	800.00
100-41910-217	Other Operating Supplies	1,441.00
	Total Classification: 200 - Supplies:	**3,541.00**
Classification: 300 - Charges and Services		
100-41910-301	Auditing & Consulting Services	800.00
100-41910-303	Engineering and Surveying Fees	1,000.00
100-41910-304	Legal Fees	3,000.00
100-41910-308	Training & Registrations	1,800.00
100-41910-321	Telephone	1,200.00
100-41910-322	Postage	350.00
100-41910-331	Travel Expense	450.00
100-41910-334	Meals/Lodging	1,000.00
100-41910-350	Printing & Design	1,200.00
	Total Classification: 300 - Charges and Services:	**10,800.00**
Classification: 360 - Insurance		
100-41910-364	Insurance - Worker's Compensation	750.00
100-41910-365	Insurance - Misc	705.00
	Total Classification: 360 - Insurance:	**1,455.00**
Classification: 400 - Repairs & Maintenance		
100-41910-404	Repairs & Maint - M&E	600.00
100-41910-405	Repairs & Maint - Vehicle	300.00
	Total Classification: 400 - Repairs & Maintenance:	**900.00**

Account Number	Account Name	2026 2026
Classification: 430 - Miscellaneous		
100-41910-433	Dues & Subscriptions	300.00
100-41910-435	Books and Pamphlets	1,800.00
100-41910-443	Intergovernmental Fees	2,500.00
100-41910-444	License Fees	120.00
100-41910-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**5,720.00**
	Total Activity: 41910 - Building & Zoning:	**166,428.00**
Activity: 41940 - City Hall		
Classification: 200 - Supplies		
100-41940-211	Cleaning Supplies	1,000.00
	Total Classification: 200 - Supplies:	**1,000.00**
Classification: 360 - Insurance		
100-41940-362	Insurance - Property	5,801.00
	Total Classification: 360 - Insurance:	**5,801.00**
Classification: 380 - Utility Service		
100-41940-381	Electric Utility	6,000.00
100-41940-382	Water Utility	900.00
100-41940-383	Gas Utility	9,000.00
100-41940-384	Refuse Disposal	1,200.00
100-41940-385	Sewer Utility	1,800.00
	Total Classification: 380 - Utility Service:	**18,900.00**
Classification: 400 - Repairs & Maintenance		
100-41940-406	Repairs & Maint - Grounds	16,000.00
100-41940-409	Repairs & Maint - Utilities	1,700.00
	Total Classification: 400 - Repairs & Maintenance:	**17,700.00**
Classification: 430 - Miscellaneous		
100-41940-460	Miscellaneous Taxes	200.00
	Total Classification: 430 - Miscellaneous:	**200.00**
	Total Activity: 41940 - City Hall:	**43,601.00**
Activity: 42120 - Crime Control		
Classification: 100 - Personal Services		
100-42120-101	Full-Time Employees - Regular	928,866.00
100-42120-102	Full-Time Employees - Overtime	55,020.00
100-42120-121	PERA Contributions	162,459.00
100-42120-122	FICA Contributions	3,693.00
100-42120-125	Medicare Contributions	14,266.00
100-42120-126	MN Paid Leave	4,329.00
100-42120-131	Employer Paid Insurance - Health	83,548.00
100-42120-133	Employer Paid Insurance - Life	2,112.00
100-42120-135	Veba Contributions	29,250.00
	Total Classification: 100 - Personal Services:	**1,283,543.00**
Classification: 200 - Supplies		
100-42120-200	Office Supplies	4,500.00
100-42120-212	Motor Fuels	22,000.00
100-42120-218	Uniforms	11,000.00
	Total Classification: 200 - Supplies:	**37,500.00**
Classification: 300 - Charges and Services		
100-42120-304	Legal Fees	49,000.00
100-42120-305	Medical & Dental Fees	5,000.00
100-42120-308	Training & Registrations	5,000.00
100-42120-321	Telephone	10,000.00
100-42120-322	Postage	900.00
100-42120-323	Radio Units	13,000.00

Account Number	Account Name	2026 2026
100-42120-325	Dispatching	11,500.00
100-42120-326	Data Processing	20,000.00
100-42120-327	Interpretation Fees	350.00
100-42120-331	Travel Expense	100.00
100-42120-334	Meals/Lodging	4,000.00
100-42120-340	Advertising & Promotions	800.00
100-42120-350	Printing & Design	1,500.00
	Total Classification: 300 - Charges and Services:	**121,150.00**
Classification: 360 - Insurance		
100-42120-361	Insurance - General Liability	22,771.00
100-42120-363	Insurance - Automotive	13,068.00
100-42120-364	Insurance - Worker's Compensation	72,764.00
100-42120-365	Insurance - Misc	487.00
	Total Classification: 360 - Insurance:	**109,090.00**
Classification: 400 - Repairs & Maintenance		
100-42120-404	Repairs & Maint - M&E	22,000.00
100-42120-405	Repairs & Maint - Vehicle	10,000.00
	Total Classification: 400 - Repairs & Maintenance:	**32,000.00**
Classification: 430 - Miscellaneous		
100-42120-412	Rentals - Building	25,830.00
100-42120-419	Vehicle Lease	62,000.00
100-42120-433	Dues & Subscriptions	10,000.00
100-42120-444	License Fees	300.00
100-42120-480	Other Miscellaneous	2,000.00
	Total Classification: 430 - Miscellaneous:	**100,130.00**
	Total Activity: 42120 - Crime Control:	**1,683,413.00**
Activity: 42220 - Fire Fighting		
Classification: 100 - Personal Services		
100-42220-103	Part-Time Employees	61,000.00
100-42220-122	FICA Contributions	3,782.00
100-42220-125	Medicare Contributions	885.00
100-42220-126	MN Paid Leave	268.00
	Total Classification: 100 - Personal Services:	**65,935.00**
Classification: 200 - Supplies		
100-42220-200	Office Supplies	600.00
100-42220-211	Cleaning Supplies	1,050.00
100-42220-212	Motor Fuels	5,000.00
100-42220-215	Materials & Equipment	7,000.00
100-42220-217	Other Operating Supplies	1,900.00
100-42220-218	Uniforms	2,000.00
	Total Classification: 200 - Supplies:	**17,550.00**
Classification: 300 - Charges and Services		
100-42220-304	Legal Fees	500.00
100-42220-308	Training & Registrations	14,000.00
100-42220-310	Lab Testing	1,500.00
100-42220-321	Telephone	600.00
100-42220-322	Postage	50.00
100-42220-323	Radio Units	3,500.00
100-42220-325	Dispatching	625.00
100-42220-326	Data Processing	200.00
100-42220-331	Travel Expense	800.00
100-42220-334	Meals/Lodging	900.00
100-42220-350	Printing & Design	1,500.00
	Total Classification: 300 - Charges and Services:	**24,175.00**

Account Number	Account Name	2026 2026
Classification: 360 - Insurance		
100-42220-361	Insurance - General Liability	1,877.00
100-42220-362	Insurance - Property	4,949.00
100-42220-363	Insurance - Automotive	1,938.00
100-42220-364	Insurance - Worker's Compensation	12,000.00
100-42220-365	Insurance - Misc	2,834.00
	Total Classification: 360 - Insurance:	**23,598.00**
Classification: 380 - Utility Service		
100-42220-381	Electric Utility	4,400.00
100-42220-382	Water Utility	350.00
100-42220-383	Gas Utility	7,000.00
100-42220-384	Refuse Disposal	625.00
100-42220-385	Sewer Utility	600.00
	Total Classification: 380 - Utility Service:	**12,975.00**
Classification: 400 - Repairs & Maintenance		
100-42220-404	Repairs & Maint - M&E	8,500.00
100-42220-405	Repairs & Maint - Vehicle	20,000.00
100-42220-406	Repairs & Maint - Grounds	3,300.00
	Total Classification: 400 - Repairs & Maintenance:	**31,800.00**
Classification: 430 - Miscellaneous		
100-42220-433	Dues & Subscriptions	700.00
100-42220-435	Books and Pamphlets	250.00
100-42220-460	Miscellaneous Taxes	50.00
100-42220-480	Other Miscellaneous	500.00
	Total Classification: 430 - Miscellaneous:	**1,500.00**
Classification: 481 - Other		
100-42220-491	Payments to Other Organizations	65,000.00
	Total Classification: 481 - Other:	**65,000.00**
	Total Activity: 42220 - Fire Fighting:	**242,533.00**
Activity: 42500 - Civil Defense		
Classification: 100 - Personal Services		
100-42500-103	Part-Time Employees	3,000.00
100-42500-122	FICA Contributions	215.00
100-42500-125	Medicare Contributions	50.00
100-42500-126	MN Paid Leave	13.00
	Total Classification: 100 - Personal Services:	**3,278.00**
Classification: 200 - Supplies		
100-42500-215	Materials & Equipment	1,000.00
100-42500-217	Other Operating Supplies	200.00
	Total Classification: 200 - Supplies:	**1,200.00**
Classification: 300 - Charges and Services		
100-42500-323	Radio Units	1,850.00
	Total Classification: 300 - Charges and Services:	**1,850.00**
Classification: 380 - Utility Service		
100-42500-381	Electric Utility	500.00
	Total Classification: 380 - Utility Service:	**500.00**
	Total Activity: 42500 - Civil Defense:	**6,828.00**
Activity: 42700 - Animal Control		
Classification: 200 - Supplies		
100-42700-217	Other Operating Supplies	200.00
	Total Classification: 200 - Supplies:	**200.00**

Account Number	Account Name	2026 2026
Classification: 300 - Charges and Services		
100-42700-300	Charges for Services	2,000.00
	Total Classification: 300 - Charges and Services:	**2,000.00**
	Total Activity: 42700 - Animal Control:	**2,200.00**
Activity: 43100 - Streets		
Classification: 100 - Personal Services		
100-43100-101	Full-Time Employees - Regular	281,278.00
100-43100-102	Full-Time Employees - Overtime	17,325.00
100-43100-103	Part-Time Employees	6,500.00
100-43100-121	PERA Contributions	22,395.00
100-43100-122	FICA Contributions	18,916.00
100-43100-125	Medicare Contributions	4,424.00
100-43100-126	MN Paid Leave	1,342.00
100-43100-131	Employer Paid Insurance - Health	69,877.00
100-43100-132	Employer Paid Dental	626.00
100-43100-133	Employer Paid Insurance - Life	888.00
100-43100-134	Employer Paid Vision	86.00
100-43100-135	Veba Contributions	4,065.00
	Total Classification: 100 - Personal Services:	**427,722.00**
Classification: 200 - Supplies		
100-43100-200	Office Supplies	1,600.00
100-43100-211	Cleaning Supplies	300.00
100-43100-212	Motor Fuels	26,000.00
100-43100-214	Pest Control	11,000.00
100-43100-215	Materials & Equipment	2,500.00
100-43100-216	Chemicals and Chemical Products	1,000.00
100-43100-217	Other Operating Supplies	3,200.00
100-43100-218	Uniforms	1,200.00
100-43100-224	Street Maint Materials	47,500.00
100-43100-225	Landscaping Materials	1,000.00
100-43100-241	Small Tools	3,000.00
	Total Classification: 200 - Supplies:	**98,300.00**
Classification: 300 - Charges and Services		
100-43100-304	Legal Fees	300.00
100-43100-308	Training & Registrations	600.00
100-43100-321	Telephone	1,000.00
100-43100-322	Postage	100.00
100-43100-326	Data Processing	500.00
100-43100-331	Travel Expense	100.00
100-43100-334	Meals/Lodging	150.00
100-43100-350	Printing & Design	1,000.00
	Total Classification: 300 - Charges and Services:	**3,750.00**
Classification: 360 - Insurance		
100-43100-361	Insurance - General Liability	1,787.00
100-43100-362	Insurance - Property	2,208.00
100-43100-363	Insurance - Automotive	3,423.00
100-43100-364	Insurance - Worker's Compensation	19,900.00
100-43100-365	Insurance - Misc	1,742.00
	Total Classification: 360 - Insurance:	**29,060.00**
Classification: 380 - Utility Service		
100-43100-381	Electric Utility	27,000.00
100-43100-382	Water Utility	400.00
100-43100-383	Gas Utility	9,000.00
100-43100-384	Refuse Disposal	2,000.00

Account Number	Account Name	2026 2026
100-43100-385	Sewer Utility	500.00
	Total Classification: 380 - Utility Service:	**38,900.00**
Classification: 400 - Repairs & Maintenance		
100-43100-401	Repairs & Maint - Buildings	2,000.00
100-43100-402	Repairs & Maint - Structures	2,000.00
100-43100-404	Repairs & Maint - M&E	44,200.00
100-43100-405	Repairs & Maint - Vehicle	2,500.00
100-43100-406	Repairs & Maint - Grounds	4,000.00
100-43100-407	Repairs & Maint - Seal Coating/Crack-Fill	70,000.00
	Total Classification: 400 - Repairs & Maintenance:	**124,700.00**
Classification: 430 - Miscellaneous		
100-43100-444	License Fees	250.00
100-43100-460	Miscellaneous Taxes	100.00
100-43100-480	Other Miscellaneous	500.00
	Total Classification: 430 - Miscellaneous:	**850.00**
	Total Activity: 43100 - Streets:	**723,282.00**
Activity: 43210 - Sanitation		
Classification: 300 - Charges and Services		
100-43210-340	Advertising & Promotions	5,000.00
	Total Classification: 300 - Charges and Services:	**5,000.00**
Classification: 380 - Utility Service		
100-43210-384	Refuse Disposal	24,000.00
	Total Classification: 380 - Utility Service:	**24,000.00**
	Total Activity: 43210 - Sanitation:	**29,000.00**
Activity: 45120 - Recreation		
Classification: 100 - Personal Services		
100-45120-101	Full-Time Employees - Regular	22,677.00
100-45120-103	Part-Time Employees	11,000.00
100-45120-121	PERA Contributions	1,701.00
100-45120-122	FICA Contributions	2,212.00
100-45120-125	Medicare Contributions	517.00
100-45120-126	MN Paid Leave	157.00
100-45120-131	Employer Paid Insurance - Health	4,475.00
100-45120-132	Employer Paid Dental	251.00
100-45120-134	Employer Paid Vision	35.00
100-45120-135	Veba Contributions	1,625.00
	Total Classification: 100 - Personal Services:	**44,650.00**
Classification: 200 - Supplies		
100-45120-200	Office Supplies	150.00
100-45120-215	Materials & Equipment	2,500.00
100-45120-217	Other Operating Supplies	5,000.00
	Total Classification: 200 - Supplies:	**7,650.00**
Classification: 300 - Charges and Services		
100-45120-326	Data Processing	2,000.00
100-45120-340	Advertising & Promotions	500.00
	Total Classification: 300 - Charges and Services:	**2,500.00**
Classification: 360 - Insurance		
100-45120-361	Insurance - General Liability	258.00
	Total Classification: 360 - Insurance:	**258.00**
Classification: 400 - Repairs & Maintenance		
100-45120-404	Repairs & Maint - M&E	2,500.00
	Total Classification: 400 - Repairs & Maintenance:	**2,500.00**

Account Number	Account Name	2026 2026
Classification: 430 - Miscellaneous		
100-45120-460	Miscellaneous Taxes	100.00
	Total Classification: 430 - Miscellaneous:	**100.00**
	Total Activity: 45120 - Recreation:	**57,658.00**
Activity: 45202 - Park Areas		
Classification: 100 - Personal Services		
100-45202-101	Full-Time Employees - Regular	89,710.00
100-45202-102	Full-Time Employees - Overtime	1,575.00
100-45202-103	Part-Time Employees	10,000.00
100-45202-121	PERA Contributions	6,846.00
100-45202-122	FICA Contributions	6,280.00
100-45202-125	Medicare Contributions	1,469.00
100-45202-126	MN Paid Leave	446.00
100-45202-131	Employer Paid Insurance - Health	20,910.00
100-45202-132	Employer Paid Dental	376.00
100-45202-133	Employer Paid Insurance - Life	264.00
100-45202-134	Employer Paid Vision	52.00
100-45202-135	Veba Contributions	2,438.00
	Total Classification: 100 - Personal Services:	**140,366.00**
Classification: 200 - Supplies		
100-45202-200	Office Supplies	300.00
100-45202-211	Cleaning Supplies	1,500.00
100-45202-212	Motor Fuels	8,000.00
100-45202-216	Chemicals and Chemical Products	2,500.00
100-45202-241	Small Tools	500.00
	Total Classification: 200 - Supplies:	**12,800.00**
Classification: 300 - Charges and Services		
100-45202-308	Training & Registrations	250.00
100-45202-326	Data Processing	5,000.00
100-45202-340	Advertising & Promotions	1,600.00
100-45202-350	Printing & Design	600.00
	Total Classification: 300 - Charges and Services:	**7,450.00**
Classification: 360 - Insurance		
100-45202-361	Insurance - General Liability	533.00
100-45202-362	Insurance - Property	13,000.00
100-45202-363	Insurance - Automotive	496.00
100-45202-364	Insurance - Worker's Compensation	7,207.00
100-45202-365	Insurance - Misc	1,706.00
	Total Classification: 360 - Insurance:	**22,942.00**
Classification: 380 - Utility Service		
100-45202-381	Electric Utility	7,000.00
100-45202-382	Water Utility	8,000.00
100-45202-384	Refuse Disposal	5,000.00
100-45202-385	Sewer Utility	2,000.00
	Total Classification: 380 - Utility Service:	**22,000.00**
Classification: 400 - Repairs & Maintenance		
100-45202-402	Repairs & Maint - Structures	9,000.00
100-45202-404	Repairs & Maint - M&E	5,000.00
100-45202-405	Repairs & Maint - Vehicle	2,500.00
100-45202-406	Repairs & Maint - Grounds	10,000.00
	Total Classification: 400 - Repairs & Maintenance:	**26,500.00**
Classification: 430 - Miscellaneous		
100-45202-444	License Fees	250.00
100-45202-460	Miscellaneous Taxes	250.00

Account Number	Account Name	2026 2026
100-45202-480	Other Miscellaneous	750.00
	Total Classification: 430 - Miscellaneous:	**1,250.00**
	Total Activity: 45202 - Park Areas:	**233,308.00**
	Total Expense:	**3,504,207.00**
	Total Fund: 100 - GENERAL:	**0.00**

Account Number	Account Name	2026 2026
Fund: 211 - LIBRARY		
Revenue		
211-31010	Current Ad Valorem Taxes	220,603.00
211-33620	County Grants	20,000.00
211-34950	Other Charges for Services	500.00
211-35103	Library Fines	3,000.00
211-36230	Contributions and Donations - Private	500.00
	Total Revenue:	**244,603.00**
Expense		
Activity: 45501 - Library		
Classification: 100 - Personal Services		
211-45501-101	Full-Time Employees - Regular	75,982.00
211-45501-103	Part-Time Employees	57,500.00
211-45501-121	PERA Contributions	10,011.00
211-45501-122	FICA Contributions	8,276.00
211-45501-125	Medicare Contributions	1,936.00
211-45501-126	MN Paid Leave	631.00
211-45501-131	Employer Paid Insurance - Health	6,700.00
211-45501-133	Employer Paid Insurance - Life	192.00
211-45501-135	Veba Contributions	3,250.00
	Total Classification: 100 - Personal Services:	**164,478.00**
Classification: 200 - Supplies		
211-45501-200	Office Supplies	3,200.00
211-45501-211	Cleaning Supplies	400.00
211-45501-217	Other Operating Supplies	4,200.00
	Total Classification: 200 - Supplies:	**7,800.00**
Classification: 300 - Charges and Services		
211-45501-308	Training & Registrations	300.00
211-45501-321	Telephone	2,000.00
211-45501-322	Postage	200.00
211-45501-326	Data Processing	8,500.00
211-45501-331	Travel Expense	400.00
211-45501-334	Meals/Lodging	100.00
211-45501-350	Printing & Design	1,000.00
	Total Classification: 300 - Charges and Services:	**12,500.00**
Classification: 360 - Insurance		
211-45501-361	Insurance - General Liability	673.00
211-45501-362	Insurance - Property	6,269.00
211-45501-364	Insurance - Worker's Compensation	800.00
211-45501-365	Insurance - Misc	383.00
	Total Classification: 360 - Insurance:	**8,125.00**
Classification: 380 - Utility Service		
211-45501-381	Electric Utility	3,000.00
211-45501-382	Water Utility	300.00
211-45501-383	Gas Utility	5,000.00
211-45501-385	Sewer Utility	600.00
	Total Classification: 380 - Utility Service:	**8,900.00**
Classification: 400 - Repairs & Maintenance		
211-45501-402	Repairs & Maint - Structures	10,000.00
211-45501-406	Repairs & Maint - Grounds	2,000.00
	Total Classification: 400 - Repairs & Maintenance:	**12,000.00**
Classification: 430 - Miscellaneous		
211-45501-433	Dues & Subscriptions	2,500.00
211-45501-435	Books and Pamphlets	25,000.00
211-45501-460	Miscellaneous Taxes	100.00

Account Number	Account Name	2026 2026
211-45501-480	Other Miscellaneous	1,200.00
	Total Classification: 430 - Miscellaneous:	**28,800.00**
	Total Activity: 45501 - Library:	**242,603.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
211-49950-500	Capital Outlay	2,000.00
	Total Classification: 500 - Capital Outlay:	**2,000.00**
	Total Activity: 49950 - Capital Outlay:	**2,000.00**
	Total Expense:	**244,603.00**
	Total Fund: 211 - LIBRARY:	**0.00**

Account Number	Account Name	2026 2026
Fund: 225 - AIRPORT		
Revenue		
225-31010	Current Ad Valorem Taxes	28,875.00
225-33430	Other State Grants and Aids	560,625.00
225-33435	State Aid - Airport Maintenance	22,846.00
225-34920	Airport Hangar Rent	26,000.00
225-34921	Airport Fuel Sales	55,000.00
225-34950	Other Charges for Services	100.00
225-36211	Interest Earnings-Leases	100.00
225-38000	Lease Revenue - Amortization	100.00
	Total Revenue:	**693,646.00**
Expense		
Activity: 45127 - Airport		
Classification: 100 - Personal Services		
225-45127-103	Part-Time Employees	12,007.00
225-45127-121	PERA Contributions	900.00
225-45127-122	FICA Contributions	745.00
225-45127-125	Medicare Contributions	175.00
225-45127-126	MN Paid Leave	53.00
	Total Classification: 100 - Personal Services:	**13,880.00**
Classification: 200 - Supplies		
225-45127-200	Office Supplies	500.00
225-45127-212	Motor Fuels	300.00
225-45127-217	Other Operating Supplies	500.00
	Total Classification: 200 - Supplies:	**1,300.00**
Classification: 250 - Merchandise Purchases		
225-45127-264	Merchandise For Resale - Avgas	45,000.00
	Total Classification: 250 - Merchandise Purchases:	**45,000.00**
Classification: 300 - Charges and Services		
225-45127-321	Telephone	500.00
	Total Classification: 300 - Charges and Services:	**500.00**
Classification: 360 - Insurance		
225-45127-361	Insurance - General Liability	236.00
225-45127-362	Insurance - Property	10,801.00
225-45127-365	Insurance - Misc	2,129.00
	Total Classification: 360 - Insurance:	**13,166.00**
Classification: 380 - Utility Service		
225-45127-381	Electric Utility	11,000.00
	Total Classification: 380 - Utility Service:	**11,000.00**
Classification: 400 - Repairs & Maintenance		
225-45127-402	Repairs & Maint - Structures	3,000.00
225-45127-404	Repairs & Maint - M&E	6,500.00
225-45127-406	Repairs & Maint - Grounds	5,000.00
225-45127-409	Repairs & Maint - Utilities	500.00
	Total Classification: 400 - Repairs & Maintenance:	**15,000.00**
Classification: 430 - Miscellaneous		
225-45127-437	Credit Card Fees	1,600.00
225-45127-460	Miscellaneous Taxes	1,700.00
225-45127-462	Real Estate Taxes	1,000.00
225-45127-480	Other Miscellaneous	2,000.00
	Total Classification: 430 - Miscellaneous:	**6,300.00**
	Total Activity: 45127 - Airport:	**106,146.00**

Account Number	Account Name	2026 2026
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
225-49950-500	Capital Outlay	575,000.00
	Total Classification: 500 - Capital Outlay:	**575,000.00**
	Total Activity: 49950 - Capital Outlay:	**575,000.00**
	Total Expense:	**681,146.00**
	Total Fund: 225 - AIRPORT:	**12,500.00**

Account Number	Account Name	2026 2026
Fund: 230 - POOL		
Revenue		
230-31010	Current Ad Valorem Taxes	18,803.00
	Total Revenue:	**18,803.00**
Expense		
Activity: 45124 - Pool		
Classification: 100 - Personal Services		
230-45124-101	Full-Time Employees - Regular	11,339.00
230-45124-121	PERA Contributions	850.00
230-45124-122	FICA Contributions	703.00
230-45124-125	Medicare Contributions	164.00
230-45124-126	MN Paid Leave	50.00
230-45124-131	Employer Paid Insurance - Health	2,240.00
230-45124-132	Employer Paid Dental	125.00
230-45124-134	Employer Paid Vision	17.00
230-45124-135	Veba Contributions	815.00
	Total Classification: 100 - Personal Services:	**16,303.00**
Classification: 300 - Charges and Services		
230-45124-326	Data Processing	2,000.00
	Total Classification: 300 - Charges and Services:	**2,000.00**
Classification: 360 - Insurance		
230-45124-361	Insurance - General Liability	400.00
230-45124-364	Insurance - Worker's Compensation	100.00
	Total Classification: 360 - Insurance:	**500.00**
	Total Activity: 45124 - Pool:	**18,803.00**
	Total Expense:	**18,803.00**
	Total Fund: 230 - POOL:	**0.00**

Account Number	Account Name	2026 2026
Fund: 235 - AMBULANCE		
Revenue		
235-33436	Reimbursements	5,000.00
235-34205	Ambulance Revenues - User Charges	900,000.00
235-34208	Ambulance Revenues - Town Contracts	4,500.00
235-36210	Interest Earnings	1,000.00
	Total Revenue:	**910,500.00**
Expense		
Activity: 42153 - Ambulance		
Classification: 100 - Personal Services		
235-42153-101	Full-Time Employees - Regular	98,875.00
235-42153-103	Part-Time Employees	281,138.00
235-42153-121	PERA Contributions	21,754.00
235-42153-122	FICA Contributions	23,561.00
235-42153-125	Medicare Contributions	5,510.00
235-42153-126	MN Paid Leave	1,672.00
235-42153-131	Employer Paid Insurance - Health	20,250.00
235-42153-132	Employer Paid Dental	1,030.00
235-42153-133	Employer Paid Insurance - Life	214.00
235-42153-134	Employer Paid Vision	142.00
235-42153-135	Veba Contributions	6,700.00
	Total Classification: 100 - Personal Services:	**460,846.00**
Classification: 200 - Supplies		
235-42153-200	Office Supplies	500.00
235-42153-212	Motor Fuels	35,000.00
235-42153-217	Other Operating Supplies	18,000.00
235-42153-218	Uniforms	4,000.00
	Total Classification: 200 - Supplies:	**57,500.00**
Classification: 250 - Merchandise Purchases		
235-42153-261	Other Merchandise-Medication	12,000.00
	Total Classification: 250 - Merchandise Purchases:	**12,000.00**
Classification: 300 - Charges and Services		
235-42153-301	Auditing & Consulting Services	1,000.00
235-42153-304	Legal Fees	500.00
235-42153-308	Training & Registrations	5,000.00
235-42153-312	Nursing	50,000.00
235-42153-321	Telephone	4,500.00
235-42153-322	Postage	200.00
235-42153-323	Radio Units	2,500.00
235-42153-325	Dispatching	4,500.00
235-42153-326	Data Processing	28,000.00
235-42153-331	Travel Expense	800.00
235-42153-334	Meals/Lodging	8,500.00
235-42153-340	Advertising & Promotions	1,500.00
235-42153-350	Printing & Design	200.00
	Total Classification: 300 - Charges and Services:	**107,200.00**
Classification: 360 - Insurance		
235-42153-361	Insurance - General Liability	2,029.00
235-42153-362	Insurance - Property	3,162.00
235-42153-363	Insurance - Automotive	1,928.00
235-42153-364	Insurance - Worker's Compensation	15,898.00
235-42153-365	Insurance - Misc	369.00
	Total Classification: 360 - Insurance:	**23,386.00**
Classification: 380 - Utility Service		
235-42153-381	Electric Utility	3,000.00
235-42153-382	Water Utility	200.00

Account Number	Account Name	2026 2026
235-42153-383	Gas Utility	5,000.00
235-42153-384	Refuse Disposal	500.00
235-42153-385	Sewer Utility	300.00
	Total Classification: 380 - Utility Service:	**9,000.00**
Classification: 400 - Repairs & Maintenance		
235-42153-404	Repairs & Maint - M&E	8,000.00
235-42153-405	Repairs & Maint - Vehicle	10,000.00
235-42153-406	Repairs & Maint - Grounds	3,600.00
	Total Classification: 400 - Repairs & Maintenance:	**21,600.00**
Classification: 430 - Miscellaneous		
235-42153-435	Books and Pamphlets	7,000.00
235-42153-460	Miscellaneous Taxes	6,500.00
235-42153-480	Other Miscellaneous	1,740.00
	Total Classification: 430 - Miscellaneous:	**15,240.00**
	Total Activity: 42153 - Ambulance:	**706,772.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
235-49950-500	Capital Outlay	250,000.00
	Total Classification: 500 - Capital Outlay:	**250,000.00**
	Total Activity: 49950 - Capital Outlay:	**250,000.00**
	Total Expense:	**956,772.00**
	Total Fund: 235 - AMBULANCE:	**-46,272.00**

Account Number	Account Name	2026 2026
Fund: 250 - EDA GENERAL		
Revenue		
250-31010	Current Ad Valorem Taxes	208,546.00
250-31060	Tax Abatement Levy	37,000.00
250-34108	Adminstrative Charges to Other Funds	25,000.00
250-36210	Interest Earnings	735.00
	Total Revenue:	**271,281.00**
Expense		
Activity: 46520 - EDA		
Classification: 100 - Personal Services		
250-46520-101	Full-Time Employees - Regular	124,550.00
250-46520-102	Full-Time Employees - Overtime	263.00
250-46520-121	PERA Contributions	9,361.00
250-46520-122	FICA Contributions	7,738.00
250-46520-125	Medicare Contributions	1,810.00
250-46520-126	MN Paid Leave	549.00
250-46520-131	Employer Paid Insurance - Health	14,067.00
250-46520-132	Employer Paid Dental	424.00
250-46520-133	Employer Paid Insurance - Life	287.00
250-46520-134	Employer Paid Vision	58.00
250-46520-135	Veba Contributions	231.00
	Total Classification: 100 - Personal Services:	**159,338.00**
Classification: 200 - Supplies		
250-46520-200	Office Supplies	1,800.00
250-46520-217	Other Operating Supplies	1,441.00
	Total Classification: 200 - Supplies:	**3,241.00**
Classification: 300 - Charges and Services		
250-46520-301	Auditing & Consulting Services	15,000.00
250-46520-303	Engineering and Surveying Fees	1,500.00
250-46520-304	Legal Fees	7,500.00
250-46520-308	Training & Registrations	1,700.00
250-46520-321	Telephone	2,000.00
250-46520-322	Postage	200.00
250-46520-331	Travel Expense	1,000.00
250-46520-334	Meals/Lodging	500.00
250-46520-340	Advertising & Promotions	3,000.00
250-46520-350	Printing & Design	1,750.00
	Total Classification: 300 - Charges and Services:	**34,150.00**
Classification: 360 - Insurance		
250-46520-362	Insurance - Property	1,000.00
250-46520-364	Insurance - Worker's Compensation	695.00
250-46520-365	Insurance - Misc	935.00
	Total Classification: 360 - Insurance:	**2,630.00**
Classification: 380 - Utility Service		
250-46520-381	Electric Utility	1,000.00
	Total Classification: 380 - Utility Service:	**1,000.00**
Classification: 400 - Repairs & Maintenance		
250-46520-402	Repairs & Maint - Structures	1,000.00
250-46520-404	Repairs & Maint - M&E	500.00
250-46520-406	Repairs & Maint - Grounds	800.00
	Total Classification: 400 - Repairs & Maintenance:	**2,300.00**
Classification: 430 - Miscellaneous		
250-46520-433	Dues & Subscriptions	4,522.00
250-46520-438	Meeting Expense	100.00
250-46520-439	Special Projects	7,500.00

Account Number	Account Name	2026 2026
250-46520-443	Intergovernmental Fees	200.00
250-46520-462	Real Estate Taxes	2,700.00
250-46520-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**16,022.00**
Classification: 481 - Other		
250-46520-481	Tax Abatement	37,000.00
	Total Classification: 481 - Other:	**37,000.00**
	Total Activity: 46520 - EDA:	**255,681.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
250-49950-500	Capital Outlay	15,600.00
	Total Classification: 500 - Capital Outlay:	**15,600.00**
	Total Activity: 49950 - Capital Outlay:	**15,600.00**
	Total Expense:	**271,281.00**
	Total Fund: 250 - EDA GENERAL:	**0.00**

Account Number	Account Name	2026 2026
Fund: 255 - EDA GENERAL RLF		
Expense		
Activity: 46520 - EDA		
Classification: 430 - Miscellaneous		
255-46520-480	Other Miscellaneous	892.00
	Total Classification: 430 - Miscellaneous:	**892.00**
Classification: 481 - Other		
255-46520-491	Payments to Other Organizations	7,533.00
	Total Classification: 481 - Other:	**7,533.00**
	Total Activity: 46520 - EDA:	**8,425.00**
	Total Expense:	**8,425.00**
	Total Fund: 255 - EDA GENERAL RLF:	**8,425.00**

Account Number	Account Name	2026 2026
Fund: 260 - TIF 1-13 RIVER BLUFF		
Revenue		
260-31050	Tax Increments	38,000.00
	Total Revenue:	**38,000.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
260-46530-307	Management Fees	6,000.00
	Total Classification: 300 - Charges and Services:	**6,000.00**
	Total Activity: 46530 - TIF Districts:	**6,000.00**
	Total Expense:	**6,000.00**
	Total Fund: 260 - TIF 1-13 RIVER BLUFF:	**32,000.00**

Account Number	Account Name		2026 2026
Fund: 266 - TIF 1-10 RUNNINGS			
Revenue			
266-31050	Tax Increments		46,674.00
		Total Revenue:	**46,674.00**
Expense			
Activity: 46530 - TIF Districts			
Classification: 300 - Charges and Services			
266-46530-307	Management Fees		2,500.00
		Total Classification: 300 - Charges and Services:	**2,500.00**
Classification: 481 - Other			
266-46530-482	TIF Payments		42,007.00
		Total Classification: 481 - Other:	**42,007.00**
		Total Activity: 46530 - TIF Districts:	**44,507.00**
		Total Expense:	**44,507.00**
		Total Fund: 266 - TIF 1-10 RUNNINGS:	**2,167.00**

Account Number	Account Name		2026 2026
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK			
Revenue			
268-31050	Tax Increments		320,623.00
		Total Revenue:	**320,623.00**
Expense			
Activity: 46530 - TIF Districts			
Classification: 300 - Charges and Services			
268-46530-307	Management Fees		14,150.00
		Total Classification: 300 - Charges and Services:	**14,150.00**
Classification: 481 - Other			
268-46530-482	TIF Payments		288,561.00
		Total Classification: 481 - Other:	**288,561.00**
		Total Activity: 46530 - TIF Districts:	**302,711.00**
		Total Expense:	**302,711.00**
		Total Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK:	**17,912.00**

Account Number	Account Name	2026 2026
Fund: 274 - TIF 1-19 NWIP II		
Revenue		
274-31050	Tax Increments	240,000.00
274-36210	Interest Earnings	7,626.00
	Total Revenue:	**247,626.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
274-46530-307	Management Fees	7,698.00
	Total Classification: 300 - Charges and Services:	**7,698.00**
Classification: 430 - Miscellaneous		
274-46530-462	Real Estate Taxes	4,800.00
	Total Classification: 430 - Miscellaneous:	**4,800.00**
	Total Activity: 46530 - TIF Districts:	**12,498.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
274-49980-601	Bond Principal	160,000.00
274-49980-611	Bond Interest	2,400.00
	Total Classification: 600 - Debt Service:	**162,400.00**
	Total Activity: 49980 - Debt Service:	**162,400.00**
	Total Expense:	**174,898.00**
	Total Fund: 274 - TIF 1-19 NWIP II:	**72,728.00**

Account Number	Account Name		2026 2026
Fund: 277 - TIF 1-22 CEMSTONE			
Revenue			
277-31050	Tax Increments		74,000.00
		Total Revenue:	**74,000.00**
Expense			
Activity: 46530 - TIF Districts			
Classification: 430 - Miscellaneous			
277-46530-462	Real Estate Taxes		3,000.00
277-46530-480	Other Miscellaneous		700.00
		Total Classification: 430 - Miscellaneous:	**3,700.00**
Classification: 481 - Other			
277-46530-482	TIF Payments		65,000.00
		Total Classification: 481 - Other:	**65,000.00**
		Total Activity: 46530 - TIF Districts:	**68,700.00**
Activity: 49980 - Debt Service			
Classification: 600 - Debt Service			
277-49980-612	Other Interest		880.00
		Total Classification: 600 - Debt Service:	**880.00**
		Total Activity: 49980 - Debt Service:	**880.00**
		Total Expense:	**69,580.00**
		Total Fund: 277 - TIF 1-22 CEMSTONE:	**4,420.00**

Account Number	Account Name	2026 2026
Fund: 305 - 2009 STREET IMPROVEMENT		
Revenue		
305-36101	Special Assessments Principal	11,646.00
305-39202	Contribution from Enterprise Funds	37,338.00
	Total Revenue:	**48,984.00**
	Total Fund: 305 - 2009 STREET IMPROVEMENT:	**48,984.00**

Account Number	Account Name	2026 2026
Fund: 306 - 2013 STREET IMPROVEMENT		
Revenue		
306-31010	Current Ad Valorem Taxes	110,522.00
306-36101	Special Assessments Principal	60,283.00
	Total Revenue:	**170,805.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
306-49980-601	Bond Principal	150,000.00
306-49980-611	Bond Interest	16,770.00
	Total Classification: 600 - Debt Service:	**166,770.00**
	Total Activity: 49980 - Debt Service:	**166,770.00**
	Total Expense:	**166,770.00**
	Total Fund: 306 - 2013 STREET IMPROVEMENT:	**4,035.00**

Account Number	Account Name	2026 2026
Fund: 307 - 2017 STREET PROJECT		
Revenue		
307-31010	Current Ad Valorem Taxes	95,663.00
307-36101	Special Assessments Principal	39,185.00
307-39202	Contribution from Enterprise Funds	77,810.00
	Total Revenue:	**212,658.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
307-49980-601	Bond Principal	145,000.00
307-49980-611	Bond Interest	62,470.00
	Total Classification: 600 - Debt Service:	**207,470.00**
	Total Activity: 49980 - Debt Service:	**207,470.00**
	Total Expense:	**207,470.00**
	Total Fund: 307 - 2017 STREET PROJECT:	**5,188.00**

Account Number	Account Name	2026 2026
Fund: 308 - 2020 STREET PROJECT		
Revenue		
308-31010	Current Ad Valorem Taxes	161,612.00
308-36101	Special Assessment Principal	92,988.00
	Total Revenue:	**254,600.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
308-49980-601	Bond Principal	170,000.00
308-49980-611	Bond Interest	70,025.00
	Total Classification: 600 - Debt Service:	**240,025.00**
	Total Activity: 49980 - Debt Service:	**240,025.00**
	Total Expense:	**240,025.00**
	Total Fund: 308 - 2020 STREET PROJECT:	**14,575.00**

Account Number	Account Name	2026 2026
Fund: 401 - GENERAL CAPITAL PROJECTS		
Revenue		
401-31010	Current Ad Valorem Taxes	424,910.00
	Total Revenue:	**424,910.00**
Expense		
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
401-49950-500	Capital Outlay - Office	87,787.00
401-49950-501	Capital Outlay - Police	4,029.00
401-49950-503	Capital Outlay - Streets	346,602.00
401-49950-504	Capital Outlay - Parks	75,000.00
	Total Classification: 500 - Capital Outlay:	**513,418.00**
	Total Activity: 49950 - Capital Outlay:	**513,418.00**
Activity: 49980 - Debt Service		
Classification: 700 - Other Financing Uses		
401-49980-720	Transfers - Debt Service	74,910.00
	Total Classification: 700 - Other Financing Uses:	**74,910.00**
	Total Activity: 49980 - Debt Service:	**74,910.00**
	Total Expense:	**588,328.00**
	Total Fund: 401 - GENERAL CAPITAL PROJECTS:	**-163,418.00**

Account Number	Account Name	2026 2026
Fund: 402 - CAPITAL PROJECT - ESF		
Revenue		
402-31010	Current Ad Valorem Taxes	59,340.00
402-36200	Other Income	10,000.00
402-39200	Interfund Transfers	55,000.00
	Total Revenue:	**124,340.00**
Expense		
Activity: 49950 - Capital Outlay		
Classification: 430 - Miscellaneous		
402-49950-480	Other Miscellaneous	3,000.00
	Total Classification: 430 - Miscellaneous:	**3,000.00**
	Total Activity: 49950 - Capital Outlay:	**3,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
402-49980-602	Other Long-Term Obligation Principal	100,000.00
402-49980-612	Other Interest	21,340.00
	Total Classification: 600 - Debt Service:	**121,340.00**
	Total Activity: 49980 - Debt Service:	**121,340.00**
	Total Expense:	**124,340.00**
	Total Fund: 402 - CAPITAL PROJECT - ESF:	**0.00**

Account Number	Account Name	2026 2026
Fund: 601 - WATER		
Revenue		
601-36101	Special Assessments Principal	1,028.00
601-36210	Interest Earnings	20,000.00
601-37110	Water Residential	635,000.00
601-37120	Water Commercial	590,000.00
601-37150	Water Connection/Reconnection Fees	1,900.00
601-37160	Water Penalties	4,000.00
601-37170	Water Materials Sold	2,000.00
601-37171	Water Labor Sold	1,000.00
601-37172	Water State Safe Water Surcharge	25,000.00
601-37173	Water Landfill	28,750.00
601-37199	Water Other Income	3,000.00
	Total Revenue:	**1,311,678.00**
Expense		
Activity: 49400 - Water		
Classification: 100 - Personal Services		
601-49400-101	Full-Time Employees - Regular	304,331.00
601-49400-102	Full-Time Employees - Overtime	16,538.00
601-49400-103	Part-Time Employees	8,420.00
601-49400-112	Vacation Pay	2,000.00
601-49400-113	Sick Pay	2,000.00
601-49400-121	PERA Contributions	24,065.00
601-49400-122	FICA Contributions	20,416.00
601-49400-125	Medicare Contributions	4,775.00
601-49400-126	MN Paid Leave	1,449.00
601-49400-131	Employer Paid Insurance - Health	76,225.00
601-49400-132	Employer Paid Dental	715.00
601-49400-133	Employer Paid Insurance - Life	815.00
601-49400-134	Employer Paid Vision	99.00
601-49400-135	Veba Contributions	4,715.00
	Total Classification: 100 - Personal Services:	**466,563.00**
Classification: 200 - Supplies		
601-49400-200	Office Supplies	1,100.00
601-49400-211	Cleaning Supplies	800.00
601-49400-212	Motor Fuels	5,000.00
601-49400-216	Chemicals and Chemical Products	60,000.00
601-49400-217	Other Operating Supplies	3,000.00
601-49400-227	Utility System Maint Supplies	1,000.00
601-49400-241	Small Tools	1,500.00
	Total Classification: 200 - Supplies:	**72,400.00**
Classification: 300 - Charges and Services		
601-49400-301	Auditing & Consulting Services	10,000.00
601-49400-303	Engineering and Surveying Fees	1,000.00
601-49400-304	Legal Fees	500.00
601-49400-308	Training & Registrations	2,000.00
601-49400-310	Lab Testing	3,000.00
601-49400-321	Telephone	2,500.00
601-49400-322	Postage	6,000.00
601-49400-323	Radio Units	500.00
601-49400-326	Data Processing	23,000.00
601-49400-331	Travel Expense	600.00
601-49400-334	Meals/Lodging	1,000.00
601-49400-340	Advertising & Promotions	1,000.00
601-49400-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**51,600.00**

Account Number	Account Name	2026 2026
Classification: 360 - Insurance		
601-49400-361	Insurance - General Liability	2,205.00
601-49400-362	Insurance - Property	16,752.00
601-49400-363	Insurance - Automotive	639.00
601-49400-364	Insurance - Worker's Compensation	7,375.00
601-49400-365	Insurance - Misc	1,632.00
	Total Classification: 360 - Insurance:	**28,603.00**
Classification: 380 - Utility Service		
601-49400-381	Electric Utility	62,000.00
601-49400-382	Water Utility	500.00
601-49400-383	Gas Utility	8,000.00
601-49400-384	Refuse Disposal	700.00
601-49400-385	Sewer Utility	500.00
601-49400-386	Landfill	57,500.00
	Total Classification: 380 - Utility Service:	**129,200.00**
Classification: 400 - Repairs & Maintenance		
601-49400-402	Repairs & Maint - Structures	5,000.00
601-49400-404	Repairs & Maint - M&E	20,000.00
601-49400-405	Repairs & Maint - Vehicle	1,000.00
601-49400-406	Repairs & Maint - Grounds	500.00
601-49400-408	Repairs & Maint - Distribution System	30,000.00
	Total Classification: 400 - Repairs & Maintenance:	**56,500.00**
Classification: 430 - Miscellaneous		
601-49400-432	Uncollectible	2,000.00
601-49400-433	Dues & Subscriptions	1,600.00
601-49400-443	Intergovernmental Fees	25,000.00
601-49400-444	License Fees	6,000.00
601-49400-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**35,600.00**
	Total Activity: 49400 - Water:	**840,466.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
601-49950-500	Capital Outlay	30,000.00
	Total Classification: 500 - Capital Outlay:	**30,000.00**
	Total Activity: 49950 - Capital Outlay:	**30,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
601-49960-720	Transfers	750.00
	Total Classification: 700 - Other Financing Uses:	**750.00**
	Total Activity: 49960 - Interfund Transfers:	**750.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
601-49970-420	Depreciation	300,000.00
	Total Classification: 410 - Other Charges:	**300,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**300,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
601-49980-601	Bond Principal	130,550.00
601-49980-611	Bond Interest	35,658.00
	Total Classification: 600 - Debt Service:	**166,208.00**
	Total Activity: 49980 - Debt Service:	**166,208.00**
	Total Expense:	**1,337,424.00**
	Total Fund: 601 - WATER:	**-25,746.00**

Account Number	Account Name	2026 2026
Fund: 602 - SEWER		
Revenue		
602-36101	Special Assessments Principal	440.00
602-36210	Interest Earnings	100,000.00
602-37210	Sewer Residential	1,075,000.00
602-37220	Sewer Commercial	705,000.00
602-37250	Sewer Connection/Reconnection	300.00
602-37260	Sewer Penalties	5,000.00
602-37270	Sewer Materials Sold	500.00
602-37299	Sewer Other Income	500.00
	Total Revenue:	**1,886,740.00**
Expense		
Activity: 49450 - Sewer		
Classification: 100 - Personal Services		
602-49450-101	Full-Time Employees - Regular	305,371.00
602-49450-102	Full-Time Employees - Overtime	20,000.00
602-49450-103	Part-Time Employees	8,420.00
602-49450-112	Vacation Pay	2,000.00
602-49450-113	Sick Pay	2,500.00
602-49450-121	PERA Contributions	24,872.00
602-49450-122	FICA Contributions	21,083.00
602-49450-125	Medicare Contributions	4,931.00
602-49450-126	MN Paid Leave	1,496.00
602-49450-131	Employer Paid Insurance - Health	63,746.00
602-49450-132	Employer Paid Dental	715.00
602-49450-133	Employer Paid Insurance - Life	815.00
602-49450-134	Employer Paid Vision	99.00
602-49450-135	Veba Contributions	4,715.00
	Total Classification: 100 - Personal Services:	**460,763.00**
Classification: 200 - Supplies		
602-49450-200	Office Supplies	2,000.00
602-49450-211	Cleaning Supplies	600.00
602-49450-212	Motor Fuels	4,000.00
602-49450-216	Chemicals and Chemical Products	50,000.00
602-49450-217	Other Operating Supplies	4,000.00
602-49450-227	Utility System Maint Supplies	1,500.00
602-49450-241	Small Tools	1,500.00
	Total Classification: 200 - Supplies:	**63,600.00**
Classification: 300 - Charges and Services		
602-49450-301	Auditing & Consulting Services	10,000.00
602-49450-303	Engineering and Surveying Fees	2,500.00
602-49450-304	Legal Fees	500.00
602-49450-308	Training & Registrations	3,000.00
602-49450-310	Lab Testing	45,000.00
602-49450-321	Telephone	4,600.00
602-49450-322	Postage	6,500.00
602-49450-323	Radio Units	400.00
602-49450-326	Data Processing	23,000.00
602-49450-331	Travel Expense	1,000.00
602-49450-334	Meals/Lodging	2,300.00
602-49450-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**99,300.00**
Classification: 360 - Insurance		
602-49450-361	Insurance - General Liability	8,021.00
602-49450-362	Insurance - Property	22,759.00
602-49450-363	Insurance - Automotive	1,100.00

Account Number	Account Name	2026 2026
602-49450-364	Insurance - Worker's Compensation	8,877.00
602-49450-365	Insurance - Misc	1,632.00
	Total Classification: 360 - Insurance:	**42,389.00**
Classification: 380 - Utility Service		
602-49450-381	Electric Utility	120,000.00
602-49450-382	Water Utility	4,000.00
602-49450-383	Gas Utility	30,800.00
602-49450-384	Refuse Disposal	800.00
	Total Classification: 380 - Utility Service:	**155,600.00**
Classification: 400 - Repairs & Maintenance		
602-49450-402	Repairs & Maint - Structures	1,000.00
602-49450-404	Repairs & Maint - M&E	35,000.00
602-49450-405	Repairs & Maint - Vehicle	2,500.00
602-49450-406	Repairs & Maint - Grounds	800.00
602-49450-408	Repairs & Maint - Distribution System	50,000.00
602-49450-409	Repairs & Maint - Utilities	2,000.00
	Total Classification: 400 - Repairs & Maintenance:	**91,300.00**
Classification: 430 - Miscellaneous		
602-49450-432	Uncollectible	4,000.00
602-49450-433	Dues & Subscriptions	2,000.00
602-49450-444	License Fees	9,000.00
602-49450-446	Sludge Hauling	45,000.00
602-49450-480	Other Miscellaneous	1,100.00
	Total Classification: 430 - Miscellaneous:	**61,100.00**
	Total Activity: 49450 - Sewer:	**974,052.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
602-49950-500	Capital Outlay	40,000.00
	Total Classification: 500 - Capital Outlay:	**40,000.00**
	Total Activity: 49950 - Capital Outlay:	**40,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
602-49960-720	Transfers	750.00
	Total Classification: 700 - Other Financing Uses:	**750.00**
	Total Activity: 49960 - Interfund Transfers:	**750.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
602-49970-420	Depreciation	985,000.00
602-49970-421	Amortization	-2,780.00
	Total Classification: 410 - Other Charges:	**982,220.00**
	Total Activity: 49970 - Depreciation & Amortization:	**982,220.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
602-49980-601	Bond Principal	513,450.00
602-49980-611	Bond Interest	76,128.00
	Total Classification: 600 - Debt Service:	**589,578.00**
	Total Activity: 49980 - Debt Service:	**589,578.00**
	Total Expense:	**2,586,600.00**
	Total Fund: 602 - SEWER:	**-699,860.00**

Account Number	Account Name	2026 2026
Fund: 604 - ELECTRIC		
Revenue		
604-36210	Interest Earnings	116,000.00
604-37410	Electric Residential	2,292,470.00
604-37420	Electric Commercial	958,085.00
604-37430	Electric Industrial	3,018,546.00
604-37440	Electric Municipal	24,561.00
604-37450	Electric Connection/Reconnection Fees	6,000.00
604-37460	Electric Penalities	19,000.00
604-37470	Electric Materials Sold	10,000.00
604-37471	Electric Labor Sold	5,000.00
604-37472	Electric Security Lights	12,500.00
604-37473	Electric CMPAS	135,728.00
604-37499	Electric Other Income	5,000.00
	Total Revenue:	**6,602,890.00**
Expense		
Activity: 49550 - Electric		
Classification: 100 - Personal Services		
604-49550-101	Full-Time Employees - Regular	566,834.00
604-49550-102	Full-Time Employees - Overtime	32,760.00
604-49550-103	Part-Time Employees	31,158.00
604-49550-112	Vacation Pay	2,500.00
604-49550-113	Sick Pay	3,000.00
604-49550-121	PERA Contributions	46,027.00
604-49550-122	FICA Contributions	38,373.00
604-49550-125	Medicare Contributions	8,974.00
604-49550-126	MN Paid Leave	2,775.00
604-49550-131	Employer Paid Insurance - Health	128,645.00
604-49550-132	Employer Paid Dental	1,216.00
604-49550-133	Employer Paid Insurance - Life	1,295.00
604-49550-134	Employer Paid Vision	168.00
604-49550-135	Veba Contributions	7,965.00
604-49550-150	Capitalized Labor	-140,000.00
	Total Classification: 100 - Personal Services:	**731,690.00**
Classification: 200 - Supplies		
604-49550-200	Office Supplies	5,000.00
604-49550-211	Cleaning Supplies	600.00
604-49550-212	Motor Fuels	9,400.00
604-49550-217	Other Operating Supplies	25,000.00
604-49550-218	Uniforms	7,000.00
604-49550-241	Small Tools	6,000.00
	Total Classification: 200 - Supplies:	**53,000.00**
Classification: 250 - Merchandise Purchases		
604-49550-262	Merchandise for Resale - Generation Fuel	35,000.00
604-49550-263	Merchandise for Resale - Power	3,083,152.00
	Total Classification: 250 - Merchandise Purchases:	**3,118,152.00**
Classification: 300 - Charges and Services		
604-49550-301	Auditing & Consulting Services	10,000.00
604-49550-303	Engineering and Surveying Fees	10,000.00
604-49550-304	Legal Fees	5,000.00
604-49550-308	Training & Registrations	22,000.00
604-49550-310	Lab Testing	4,000.00
604-49550-315	Energy Development	100,000.00
604-49550-321	Telephone	2,500.00
604-49550-322	Postage	6,000.00
604-49550-325	Dispatching	1,000.00

Account Number	Account Name	2026 2026
604-49550-326	Data Processing	70,000.00
604-49550-331	Travel Expense	2,000.00
604-49550-333	Freight and Express	500.00
604-49550-334	Meals/Lodging	1,500.00
604-49550-340	Advertising & Promotions	500.00
604-49550-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**235,500.00**
Classification: 360 - Insurance		
604-49550-361	Insurance - General Liability	11,486.00
604-49550-362	Insurance - Property	190,000.00
604-49550-363	Insurance - Automotive	3,510.00
604-49550-364	Insurance - Worker's Compensation	13,993.00
604-49550-365	Insurance - Misc	1,530.00
	Total Classification: 360 - Insurance:	**220,519.00**
Classification: 380 - Utility Service		
604-49550-381	Electric Utility	2,000.00
604-49550-382	Water Utility	500.00
604-49550-383	Gas Utility	8,000.00
604-49550-384	Refuse Disposal	1,500.00
604-49550-385	Sewer Utility	1,000.00
	Total Classification: 380 - Utility Service:	**13,000.00**
Classification: 400 - Repairs & Maintenance		
604-49550-402	Repairs & Maint - Structures	15,000.00
604-49550-404	Repairs & Maint - M&E	12,000.00
604-49550-405	Repairs & Maint - Vehicle	12,000.00
604-49550-406	Repairs & Maint - Grounds	5,000.00
604-49550-408	Repairs & Maint - Distribution System	50,000.00
604-49550-409	Repairs & Maint - Utilities	1,500.00
604-49550-410	Repairs & Maint - Generation	160,000.00
604-49550-411	Repairs & Maint - Sub Station	5,000.00
604-49550-413	Repairs & Maint - Transmission	5,000.00
	Total Classification: 400 - Repairs & Maintenance:	**265,500.00**
Classification: 430 - Miscellaneous		
604-49550-432	Uncollectible	5,000.00
604-49550-433	Dues & Subscriptions	25,000.00
604-49550-441	Transmission Fees	4,000.00
604-49550-444	License Fees	4,750.00
604-49550-450	Conservation	100,000.00
604-49550-460	Miscellaneous Taxes	2,000.00
604-49550-480	Other Miscellaneous	5,500.00
	Total Classification: 430 - Miscellaneous:	**146,250.00**
Classification: 481 - Other		
604-49550-491	Payments to Other Organizations	14,400.00
	Total Classification: 481 - Other:	**14,400.00**
	Total Activity: 49550 - Electric:	**4,798,011.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
604-49950-500	Capital Outlay	508,000.00
	Total Classification: 500 - Capital Outlay:	**508,000.00**
	Total Activity: 49950 - Capital Outlay:	**508,000.00**

Account Number	Account Name	2026 2026
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
604-49960-720	Transfers	200,750.00
	Total Classification: 700 - Other Financing Uses:	**200,750.00**
	Total Activity: 49960 - Interfund Transfers:	**200,750.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
604-49970-420	Depreciation	900,000.00
	Total Classification: 410 - Other Charges:	**900,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**900,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
604-49980-601	Bond Principal	220,000.00
604-49980-611	Bond Interest	288,863.00
	Total Classification: 600 - Debt Service:	**508,863.00**
	Total Activity: 49980 - Debt Service:	**508,863.00**
	Total Expense:	**6,915,624.00**
	Total Fund: 604 - ELECTRIC:	**-312,734.00**

Account Number	Account Name	2026 2026
Fund: 609 - LIQUOR STORE		
Revenue		
609-37811	Liquor Store Liquor Sales	835,000.00
609-37812	Liquor Store Beer Sales	1,350,000.00
609-37813	Liquor Store Wine Sales	210,000.00
609-37815	Liquor Store Other Merchandise	12,000.00
609-37816	Liquor Store Tobacco Sales	2,500.00
609-37817	Liquor Store Non-Alcoholic	35,000.00
609-37819	Liquor Store Ice Sales	11,000.00
609-37820	Liquor Store THC Sales	15,000.00
609-37899	Liquor Store Other Income	3,500.00
	Total Revenue:	**2,474,000.00**
Expense		
Activity: 49751 - Liquor Store		
Classification: 100 - Personal Services		
609-49751-101	Full-Time Employees - Regular	185,381.00
609-49751-102	Full-Time Employees - Overtime	1,575.00
609-49751-103	Part-Time Employees	74,630.00
609-49751-112	Vacation Pay	2,500.00
609-49751-113	Sick Pay	2,500.00
609-49751-121	PERA Contributions	19,619.00
609-49751-122	FICA Contributions	16,218.00
609-49751-125	Medicare Contributions	3,793.00
609-49751-126	MN Paid Leave	1,151.00
609-49751-131	Employer Paid Insurance - Health	40,765.00
609-49751-132	Employer Paid Dental	1,216.00
609-49751-133	Employer Paid Insurance - Life	655.00
609-49751-134	Employer Paid Vision	168.00
609-49751-135	Veba Contributions	7,965.00
609-49751-136	Employer Paid Insurance - OPEB	2,000.00
	Total Classification: 100 - Personal Services:	**360,136.00**
Classification: 200 - Supplies		
609-49751-200	Office Supplies	2,000.00
609-49751-211	Cleaning Supplies	2,250.00
609-49751-217	Other Operating Supplies	6,400.00
	Total Classification: 200 - Supplies:	**10,650.00**
Classification: 250 - Merchandise Purchases		
609-49751-251	Liquor	567,800.00
609-49751-252	Beer	972,000.00
609-49751-253	Wine	115,500.00
609-49751-254	Soft Drinks & Mix	16,500.00
609-49751-256	Tobacco Products	1,750.00
609-49751-257	Ice	4,950.00
609-49751-258	Liquor Store THC	9,000.00
609-49751-259	Non- Alcholic	9,500.00
609-49751-261	Other Merchandise	1,200.00
	Total Classification: 250 - Merchandise Purchases:	**1,698,200.00**
Classification: 300 - Charges and Services		
609-49751-301	Auditing & Consulting Services	3,500.00
609-49751-304	Legal Fees	500.00
609-49751-308	Training & Registrations	450.00
609-49751-321	Telephone	1,750.00
609-49751-322	Postage	60.00
609-49751-326	Data Processing	2,000.00
609-49751-331	Travel Expense	250.00
609-49751-333	Freight and Express	14,250.00

Account Number	Account Name	2026 2026
609-49751-334	Meals/Lodging	850.00
609-49751-340	Advertising & Promotions	30,000.00
609-49751-350	Printing & Design	350.00
	Total Classification: 300 - Charges and Services:	**53,960.00**
Classification: 360 - Insurance		
609-49751-361	Insurance - General Liability	11,740.00
609-49751-362	Insurance - Property	4,811.00
609-49751-364	Insurance - Worker's Compensation	6,851.00
609-49751-365	Insurance - Misc	346.00
	Total Classification: 360 - Insurance:	**23,748.00**
Classification: 380 - Utility Service		
609-49751-381	Electric Utility	10,500.00
609-49751-382	Water Utility	300.00
609-49751-383	Gas Utility	2,500.00
609-49751-384	Refuse Disposal	2,500.00
609-49751-385	Sewer Utility	550.00
	Total Classification: 380 - Utility Service:	**16,350.00**
Classification: 400 - Repairs & Maintenance		
609-49751-402	Repairs & Maint - Structures	750.00
609-49751-404	Repairs & Maint - M&E	2,500.00
609-49751-406	Repairs & Maint - Grounds	1,000.00
609-49751-409	Repairs & Maint - Utilities	500.00
	Total Classification: 400 - Repairs & Maintenance:	**4,750.00**
Classification: 430 - Miscellaneous		
609-49751-433	Dues & Subscriptions	6,500.00
609-49751-437	Credit Card Fees	54,000.00
609-49751-444	License Fees	2,500.00
609-49751-460	Miscellaneous Taxes	350.00
609-49751-480	Other Miscellaneous	1,500.00
	Total Classification: 430 - Miscellaneous:	**64,850.00**
	Total Activity: 49751 - Liquor Store:	**2,232,644.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
609-49950-500	Capital Outlay	7,000.00
	Total Classification: 500 - Capital Outlay:	**7,000.00**
	Total Activity: 49950 - Capital Outlay:	**7,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
609-49960-720	Transfers	100,000.00
	Total Classification: 700 - Other Financing Uses:	**100,000.00**
	Total Activity: 49960 - Interfund Transfers:	**100,000.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
609-49970-420	Depreciation	30,000.00
	Total Classification: 410 - Other Charges:	**30,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**30,000.00**

Account Number	Account Name	2026 2026
Activity: 49980 - Debt Service		
Classification: 700 - Other Financing Uses		
609-49980-720	Transfers for Debt Service	44,425.00
	Total Classification: 700 - Other Financing Uses:	**44,425.00**
	Total Activity: 49980 - Debt Service:	**44,425.00**
	Total Expense:	**2,414,069.00**
	Total Fund: 609 - LIQUOR STORE:	**59,931.00**

Account Number	Account Name	2026 2026
Fund: 614 - TELECOM		
Revenue		
614-36210	Interest Earnings	25,000.00
614-36211	Interest Earnings - Leases	2,000.00
614-38000	Lease Revenue - Amortization	45,000.00
614-38001	Revenue Contra	-50,392.00
614-38200	Cable Rental Income	16,000.00
614-38210	Cable Basic	40,000.00
614-38211	Cable Expanded Basic	500,000.00
614-38216	Cable HBO	4,000.00
614-38217	Cable Showtime/TMC/Flex	2,000.00
614-38218	Cable Starz/Encore	1,500.00
614-38220	Cable Digital Basic	65,000.00
614-38221	Cable High Def	9,000.00
614-38250	Cable Connection/Reconnection Fees	6,000.00
614-38260	Cable Penalties	16,000.00
614-38270	Cable Materials Sold	2,000.00
614-38271	Telecom Labor Service Calls	12,000.00
614-38299	Cable Other Income	1,000.00
614-38301	Telephone SW Broadband Subscribers	15,000.00
614-38311	Telephone Optional EAS	5,500.00
614-38312	Telephone Transport Trunk	5,280.00
614-38313	Telephone Private Line	75,000.00
614-38314	Telephone Federal Access Charge	45,000.00
614-38315	Telephone Commerical Private	100,000.00
614-38316	Telephone FUSC Charge	22,000.00
614-38317	Telephone Interstate Long Distance	20,000.00
614-38318	Telephone International	200.00
614-38319	Telephone 800 Numbers	2,000.00
614-38320	Telephone Optional Service	69,000.00
614-38321	Telephone Interstate Switch Access	6,000.00
614-38322	Telephone Intrastate Common Line	200.00
614-38323	Telephone Intrastate Switched Access	2,000.00
614-38324	Telephone State Special Access	1,000.00
614-38325	Telephone Intrastate Long Distance	30,600.00
614-38326	Telephone Direct Inward Dial	24,000.00
614-38399	Telephone Other Income	1,000.00
614-38400	Internet Installation	15,000.00
614-38401	Internet SW Broadband Subscribers	300.00
614-38402	Internet Lease Revenue	120,000.00
614-38410	Internet Business	230,000.00
614-38412	Internet Basic/Starter	650,000.00
614-38413	Internet Cross Connect	15,540.00
614-38414	Internet Super/Deluxe	180,000.00
614-38415	Internet Mega/Premium	240,000.00
614-38416	Internet High Speed Special Needs	20,000.00
614-38417	Internet Dark Fiber	50,000.00
614-38420	Circuit - Non INET	45,000.00
614-38499	Internet Other Income	6,000.00
	Total Revenue:	**2,691,728.00**
Expense		
Activity: 49870 - Telecom		
Classification: 100 - Personal Services		
614-49870-101	Full-Time Employees - Regular	475,272.00
614-49870-102	Full-Time Employees - Overtime	33,075.00
614-49870-103	Part-Time Employees	10,880.00
614-49870-112	Vacation Pay	5,000.00

Account Number	Account Name	2026 2026
614-49870-113	Sick Pay	4,000.00
614-49870-121	PERA Contributions	38,942.00
614-49870-122	FICA Contributions	32,192.00
614-49870-125	Medicare Contributions	7,530.00
614-49870-126	MN Paid Leave	2,285.00
614-49870-131	Employer Paid Insurance - Health	103,240.00
614-49870-132	Employer Paid Dental	214.00
614-49870-133	Employer Paid Insurance - Life	1,205.00
614-49870-134	Employer Paid Vision	168.00
614-49870-135	Veba Contributions	7,965.00
	Total Classification: 100 - Personal Services:	**721,968.00**
Classification: 200 - Supplies		
614-49870-200	Office Supplies	1,600.00
614-49870-211	Cleaning Supplies	1,200.00
614-49870-212	Motor Fuels	3,000.00
614-49870-217	Other Operating Supplies	28,000.00
614-49870-218	Uniforms	1,500.00
614-49870-227	Utility System Maint Supplies	25,000.00
614-49870-241	Small Tools	2,000.00
	Total Classification: 200 - Supplies:	**62,300.00**
Classification: 300 - Charges and Services		
614-49870-301	Auditing & Consulting Services	10,000.00
614-49870-303	Engineering and Surveying Fees	8,000.00
614-49870-304	Legal Fees	10,000.00
614-49870-308	Training & Registrations	2,000.00
614-49870-321	Telephone	7,000.00
614-49870-322	Postage	6,000.00
614-49870-326	Data Processing	55,000.00
614-49870-331	Travel Expense	2,000.00
614-49870-334	Meals/Lodging	1,500.00
614-49870-340	Advertising & Promotions	4,000.00
614-49870-350	Printing & Design	2,000.00
	Total Classification: 300 - Charges and Services:	**107,500.00**
Classification: 360 - Insurance		
614-49870-361	Insurance - General Liability	4,954.00
614-49870-362	Insurance - Property	7,245.00
614-49870-363	Insurance - Automotive	701.00
614-49870-364	Insurance - Worker's Compensation	26,168.00
614-49870-365	Insurance - Misc	1,484.00
	Total Classification: 360 - Insurance:	**40,552.00**
Classification: 380 - Utility Service		
614-49870-381	Electric Utility	40,000.00
614-49870-382	Water Utility	250.00
614-49870-383	Gas Utility	2,100.00
614-49870-384	Refuse Disposal	1,300.00
614-49870-385	Sewer Utility	500.00
	Total Classification: 380 - Utility Service:	**44,150.00**
Classification: 400 - Repairs & Maintenance		
614-49870-401	Repairs & Maint - Buildings	3,000.00
614-49870-402	Repairs & Maint - Structures	5,000.00
614-49870-404	Repairs & Maint - M&E	7,500.00
614-49870-405	Repairs & Maint - Vehicle	2,000.00
614-49870-406	Repairs & Maint - Grounds	1,500.00
614-49870-408	Repairs & Maint - Distribution System	10,000.00
	Total Classification: 400 - Repairs & Maintenance:	**29,000.00**

Account Number	Account Name	2026 2026
Classification: 430 - Miscellaneous		
614-49870-419	Vehicle Lease	6,500.00
614-49870-432	Uncollectible	2,000.00
614-49870-433	Dues & Subscriptions	2,000.00
614-49870-441	Transmission Fees	5,000.00
614-49870-442	Subscriber Fees	770,000.00
614-49870-443	Intergovernmental Fees	23,000.00
614-49870-444	License Fees	28,000.00
614-49870-445	Switch Fees	16,000.00
614-49870-447	Internet Expense	140,000.00
614-49870-448	On-Call Support	15,500.00
614-49870-451	Call Completion	60,000.00
614-49870-460	Miscellaneous Taxes	2,000.00
614-49870-480	Other Miscellaneous	3,500.00
	Total Classification: 430 - Miscellaneous:	**1,073,500.00**
	Total Activity: 49870 - Telecom:	**2,078,970.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
614-49960-720	Transfers	2,250.00
	Total Classification: 700 - Other Financing Uses:	**2,250.00**
	Total Activity: 49960 - Interfund Transfers:	**2,250.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
614-49970-420	Depreciation	300,000.00
614-49970-421	Amortization	2,050.00
	Total Classification: 410 - Other Charges:	**302,050.00**
	Total Activity: 49970 - Depreciation & Amortization:	**302,050.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
614-49980-601	Bond Principal	743,000.00
614-49980-611	Bond Interest	91,675.00
	Total Classification: 600 - Debt Service:	**834,675.00**
	Total Activity: 49980 - Debt Service:	**834,675.00**
	Total Expense:	**3,217,945.00**
	Total Fund: 614 - TELECOM:	**-526,217.00**

Account Number	Account Name	2026 2026
Fund: 615 - ARENA		
Revenue		
615-31010	Current Ad Valorem Taxes	419,216.00
615-38100	Arena County Fair	5,500.00
615-38101	Arena Hockey	51,400.00
615-38102	Arena Skating	5,000.00
615-38103	Arena Racquet Ball	1,000.00
615-38104	Arena Livestock Shows	11,000.00
615-38106	Arena Storage Space	1,000.00
615-38108	Arena Archery	200.00
615-38110	Arena Sign Advertising	6,000.00
615-38111	Arena Skating Instruction	12,000.00
615-38199	Arena Other Income	500.00
615-39200	Interfund Transfers	72,084.00
	Total Revenue:	**584,900.00**
Expense		
Activity: 49850 - Arena		
Classification: 100 - Personal Services		
615-49850-101	Full-Time Employees - Regular	118,753.00
615-49850-102	Full-Time Employees - Overtime	1,365.00
615-49850-103	Part-Time Employees	48,748.00
615-49850-112	Vacation Pay	500.00
615-49850-113	Sick Pay	500.00
615-49850-121	PERA Contributions	10,282.00
615-49850-122	FICA Contributions	8,500.00
615-49850-125	Medicare Contributions	1,988.00
615-49850-126	MN Paid Leave	745.00
615-49850-131	Employer Paid Insurance - Health	36,440.00
615-49850-132	Employer Paid Dental	626.00
615-49850-133	Employer Paid Insurance - Life	318.00
615-49850-134	Employer Paid Vision	86.00
615-49850-135	Veba Contributions	4,065.00
	Total Classification: 100 - Personal Services:	**232,916.00**
Classification: 200 - Supplies		
615-49850-200	Office Supplies	500.00
615-49850-211	Cleaning Supplies	4,000.00
615-49850-212	Motor Fuels	3,600.00
615-49850-215	Materials & Equipment	3,000.00
615-49850-216	Chemicals and Chemical Products	3,500.00
615-49850-217	Other Operating Supplies	10,000.00
615-49850-241	Small Tools	300.00
	Total Classification: 200 - Supplies:	**24,900.00**
Classification: 300 - Charges and Services		
615-49850-301	Auditing & Consulting Services	2,000.00
615-49850-308	Training & Registrations	200.00
615-49850-321	Telephone	2,500.00
615-49850-322	Postage	100.00
615-49850-326	Data Processing	8,200.00
615-49850-331	Travel Expense	100.00
615-49850-334	Meals/Lodging	350.00
615-49850-340	Advertising & Promotions	1,750.00
615-49850-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**15,700.00**
Classification: 360 - Insurance		
615-49850-361	Insurance - General Liability	983.00
615-49850-362	Insurance - Property	16,753.00

Account Number	Account Name	2026 2026
615-49850-363	Insurance - Automotive	471.00
615-49850-364	Insurance - Worker's Compensation	5,730.00
615-49850-365	Insurance - Misc	1,632.00
	Total Classification: 360 - Insurance:	**25,569.00**
Classification: 380 - Utility Service		
615-49850-381	Electric Utility	55,000.00
615-49850-382	Water Utility	2,500.00
615-49850-383	Gas Utility	16,500.00
615-49850-384	Refuse Disposal	2,300.00
615-49850-385	Sewer Utility	350.00
	Total Classification: 380 - Utility Service:	**76,650.00**
Classification: 400 - Repairs & Maintenance		
615-49850-402	Repairs & Maint - Structures	10,000.00
615-49850-404	Repairs & Maint - M&E	11,000.00
615-49850-405	Repairs & Maint - Vehicle	650.00
615-49850-406	Repairs & Maint - Grounds	1,850.00
615-49850-409	Repairs & Maint - Utilities	1,000.00
	Total Classification: 400 - Repairs & Maintenance:	**24,500.00**
Classification: 430 - Miscellaneous		
615-49850-412	Rentals - Building	5,000.00
615-49850-433	Dues & Subscriptions	150.00
615-49850-439	Special Projects	150.00
615-49850-444	License Fees	200.00
615-49850-460	Miscellaneous Taxes	4,500.00
615-49850-480	Other Miscellaneous	2,500.00
	Total Classification: 430 - Miscellaneous:	**12,500.00**
	Total Activity: 49850 - Arena:	**412,735.00**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
615-49950-500	Capital Outlay	98,000.00
	Total Classification: 500 - Capital Outlay:	**98,000.00**
	Total Activity: 49950 - Capital Outlay:	**98,000.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
615-49970-420	Depreciation	85,000.00
	Total Classification: 410 - Other Charges:	**85,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**85,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
615-49980-601	Bond Principal	50,000.00
615-49980-611	Bond Interest	24,910.00
	Total Classification: 600 - Debt Service:	**74,910.00**
	Total Activity: 49980 - Debt Service:	**74,910.00**
	Total Expense:	**670,645.00**
	Total Fund: 615 - ARENA:	**-85,745.00**

Account Number	Account Name	2026 2026
Fund: 617 - M/P CENTER		
Revenue		
617-31010	Current Ad Valorem Taxes	249,297.00
617-36210	Interest Earnings	5,000.00
617-36230	Contributions and Donations - Private	500.00
617-38510	M/P Room Rent	55,000.00
617-38515	M/P Rent Adult Program	3,500.00
617-38517	M/P Stage Rent	1,500.00
617-38518	M/P Misc Rental	5,000.00
617-38520	M/P Liquor Sales	25,000.00
617-38521	M/P Beer Sales	20,000.00
617-38525	M/P Other Merch Sales	2,000.00
617-38530	M/P Equipment Setup Fees	5,000.00
617-38531	M/P Dumptster Fee	2,000.00
617-38532	M/P Fax/Photocopies	20.00
617-38599	M/P Other Income	3,000.00
	Total Revenue:	**376,817.00**
Expense		
Activity: 49860 - M/P Center		
Classification: 100 - Personal Services		
617-49860-101	Full-Time Employees - Regular	165,771.00
617-49860-102	Full-Time Employees - Overtime	2,100.00
617-49860-103	Part-Time Employees	16,000.00
617-49860-112	Vacation Pay	500.00
617-49860-113	Sick Pay	1,000.00
617-49860-121	PERA Contributions	13,790.00
617-49860-122	FICA Contributions	11,400.00
617-49860-125	Medicare Contributions	2,666.00
617-49860-126	MN Paid Leave	809.00
617-49860-131	Employer Paid Insurance - Health	35,460.00
617-49860-132	Employer Paid Dental	1,002.00
617-49860-133	Employer Paid Insurance - Life	580.00
617-49860-134	Employer Paid Vision	138.00
617-49860-135	Veba Contributions	6,500.00
	Total Classification: 100 - Personal Services:	**257,716.00**
Classification: 200 - Supplies		
617-49860-200	Office Supplies	650.00
617-49860-211	Cleaning Supplies	3,500.00
617-49860-212	Motor Fuels	300.00
617-49860-217	Other Operating Supplies	6,000.00
617-49860-218	Uniforms	250.00
	Total Classification: 200 - Supplies:	**10,700.00**
Classification: 250 - Merchandise Purchases		
617-49860-251	Liquor	6,000.00
617-49860-252	Beer	7,000.00
617-49860-253	Wine	100.00
617-49860-254	Soft Drinks & Mix	2,000.00
617-49860-259	Non- Alcholic	100.00
617-49860-261	Other Merchandise	1,200.00
	Total Classification: 250 - Merchandise Purchases:	**16,400.00**
Classification: 300 - Charges and Services		
617-49860-301	Auditing & Consulting Services	2,000.00
617-49860-308	Training & Registrations	300.00
617-49860-321	Telephone	1,600.00
617-49860-322	Postage	100.00
617-49860-326	Data Processing	6,000.00

Account Number	Account Name	2026 2026
617-49860-331	Travel Expense	750.00
617-49860-334	Meals/Lodging	500.00
617-49860-340	Advertising & Promotions	6,000.00
617-49860-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**17,750.00**
Classification: 360 - Insurance		
617-49860-361	Insurance - General Liability	1,106.00
617-49860-362	Insurance - Property	12,844.00
617-49860-363	Insurance - Automotive	157.00
617-49860-364	Insurance - Worker's Compensation	3,603.00
617-49860-365	Insurance - Misc	150.00
	Total Classification: 360 - Insurance:	**17,860.00**
Classification: 380 - Utility Service		
617-49860-381	Electric Utility	16,000.00
617-49860-382	Water Utility	1,500.00
617-49860-383	Gas Utility	12,000.00
617-49860-384	Refuse Disposal	2,500.00
617-49860-385	Sewer Utility	2,000.00
	Total Classification: 380 - Utility Service:	**34,000.00**
Classification: 400 - Repairs & Maintenance		
617-49860-402	Repairs & Maint - Structures	2,500.00
617-49860-404	Repairs & Maint - M&E	5,000.00
617-49860-406	Repairs & Maint - Grounds	3,000.00
617-49860-409	Repairs & Maint - Utilities	2,000.00
	Total Classification: 400 - Repairs & Maintenance:	**12,500.00**
Classification: 430 - Miscellaneous		
617-49860-433	Dues & Subscriptions	200.00
617-49860-460	Miscellaneous Taxes	4,500.00
617-49860-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**5,700.00**
	Total Activity: 49860 - M/P Center:	**372,626.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
617-49970-420	Depreciation	65,000.00
	Total Classification: 410 - Other Charges:	**65,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**65,000.00**
	Total Expense:	**437,626.00**
	Total Fund: 617 - M/P CENTER:	**-60,809.00**
	Report Total:	**-1,654,786.00**