CITY OF WINDOM, MN
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SPECIAL CITY COUNCIL MEETING
Tuesday, October 28, 2025
WINDOM COMMUNITY CENTER
1750 Cottonwood Lake Drive
5:30 P.M.

AGENDA

Call to Order

1. 2026 Proposed Budget and Capital Improvement Projects Review/Discussion
2. Adjourn

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AIRPORT

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
225	AIRPORT	225-31010	Current Ad Valorem Taxes	-8,502	-13,064	-15,580	-18,403	-18,403	-16,375	-16,375	-16,375	-16,375	-16,375
225	AIRPORT	225-33430	Other State Grants and Aids	0	-88,417	-283,534	-170,584	-126,350	-560,625	-135,000	-135,000	-1,129,500	-1,890,000
225	AIRPORT	225-33435	State Aid - Airport Maintenance	-9,582	0	-17,465	0	-22,846	-22,846	-22,000	-22,000	-22,000	-22,000
225	AIRPORT	225-33436	Reimbursements	0	0	0	0	0	0	0	0	0	0
225	AIRPORT	225-34920	Airport Hangar Rent	-24,390	-24,090	-24,390	-12,120	-24,000	-26,000	-24,000	-24,000	-24,000	-24,000
225	AIRPORT	225-34921	Airport Fuel Sales	-219,712	-119,616	-70,740	-25,018	-61,800	-55,000	-80,000	-90,000	-95,000	-100,000
225	AIRPORT	225-34950	Other Charges for Services	0	0	100	-1,714	-100	-100	-100	-100	-100	-100
225	AIRPORT	225-36200	Other Income	-1,981	-1,324	-604	0	0	0	0	0	0	0
225	AIRPORT	225-36211	Interest Earnings-Leases	-139	-248	-282	0	-100	-100	-100	-100	-100	-100
225	AIRPORT	225-38000	Lease Revenue - Amortization	-823	-1,646	-1,646	0	-100	-100	-100	-100	-100	-100
225 Total				-265,128	-248,404	-414,140	-227,839	-253,699	-681,146	-277,675	-287,675	-1,287,175	-2,052,675

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
225	AIRPORT	225-45127-103	Part-Time Employees	9,087	9,296	6,564	4,616	12,012	12,007	12,610	13,234	13,884	14,586
225	AIRPORT	225-45127-121	PERA Contributions	682	697	492	346	900	900	946	993	1,041	1,094
225	AIRPORT	225-45127-122	FICA Contributions	563	576	407	261	745	745	782	821	861	904
225	AIRPORT	225-45127-125	Medicare Contributions	132	135	95	61	175	175	183	192	201	212
225	AIRPORT	225-45127-126	Minnesota Paid Leave						53	55	58	61	64
225	AIRPORT	225-45127-200	Office Supplies	658	547	514	254	500	500	500	500	500	500
225	AIRPORT	225-45127-211	Cleaning Supplies	152	0	0	0	0	0	0	0	0	0
225	AIRPORT	225-45127-212	Motor Fuels	467	-17,345	18,022	25	300	300	300	300	300	300
225	AIRPORT	225-45127-217	Other Operating Supplies	348	170	45	1	1,000	500	1,000	1,000	1,000	1,000
225	AIRPORT	225-45127-264	Merchandise For Resale - Avgas	184,526	114,846	43,345	0	59,000	45,000	78,000	87,000	92,000	97,000
225	AIRPORT	225-45127-303	Engineering and Surveying Fees	0	0	0	1,452	0					
225	AIRPORT	225-45127-304	Legal Fees	0	0	870	0	0	0	0	0	0	0
225	AIRPORT	225-45127-321	Telephone	326	403	449	191	500	500	400	400	400	400
225	AIRPORT	225-45127-361	Insurance - General Liability	185	240	211	415	236	236	260	286	315	346
225	AIRPORT	225-45127-362	Insurance - Property	8,265	9,745	9,694	10,002	10,801	10,801	11,881	13,070	14,377	15,814
225	AIRPORT	225-45127-365	Insurance - Misc	1,597	1,702	1,428	1,590	2,129	2,129	2,342	2,576	2,834	3,117
225	AIRPORT	225-45127-381	Electric Utility	9,160	10,235	7,595	3,194	11,000	11,000	11,000	12,000	12,000	12,000
225	AIRPORT	225-45127-401	Repairs & Maint - Buildings	648	2,181	0	0	0	0	0	0	0	0
225	AIRPORT	225-45127-402	Repairs & Maint - Structures	347	692	2,188	299	1,000	3,000	500	500	500	500
225	AIRPORT	225-45127-404	Repairs & Maint - M&E	3,316	6,054	4,471	5,013	5,000	6,500	5,000	5,000	5,000	5,000
225	AIRPORT	225-45127-406	Repairs & Maint - Grounds	6,148	4,225	307	458	5,000	5,000	5,000	5,000	5,000	5,000
225	AIRPORT	225-45127-409	Repairs & Maint - Utilities	139	0	355	0	1,000	500	1,000	1,500	1,500	1,500
225	AIRPORT	225-45127-437	Credit Card Fees	1,077	1,037	1,364	828	1,000	1,600	1,600	1,600	1,600	1,600
225	AIRPORT	225-45127-460	Miscellaneous Taxes	1,564	1,793	2,022	811	1,200	1,700	100	100	100	100
225	AIRPORT	225-45127-462	Real Estate Taxes	672	787	651	326	1,000	1,000	840	1,000	1,000	1,000
225	AIRPORT	225-45127-480	Other Miscellaneous	724	1,358	2,098	2,084	1,200	2,000	2,000	2,000	2,000	2,000
225	AIRPORT	225-49950-500	Capital Outlay	80,353	20,478	165,357	8,480	138,000	575,000	1,000,000	150,000	1,255,000	2,100,000
225 Total				311,137	169,854	268,541	40,707	253,699	681,146	1,136,299	299,130	1,411,474	2,264,037

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AIRPORT 003
Project Name	Land Acquisition - Runway Extension

Total Project Cost	$400,000	Department	Airport
Type	Electric Infrastructure	Category	Land Acquisition
Priority	2 Very Important	Status	Active
Useful Life	40 years		

Description

Purchase of 20 acres of land for the extension of the runway.

Justification

Additonal property is needed to extend the runway to accommodate larger aircraft.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Land Acquisition	0	0	0	0	400,000	**400,000**
Total	**0**	**0**	**0**	**0**	**400,000**	**400,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Federal Government	0	0	0	0	360,000	**360,000**
General Fund	0	0	0	0	40,000	**40,000**
Total	**0**	**0**	**0**	**0**	**400,000**	**400,000**

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AIRPORT 005
Project Name	Instrument Landing Equipment

Total Project Cost	$150,000	Department	Airport
Type	Electric Infrastructure	Category	Equipment: Miscellaneous
Priority	1 Critical	Status	Active
Useful Life	20 years		

Description

Installation of instrument landing and navigational equipment.

Justification

Improve safety and allow for all-weather capability.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	0	150,000	0	0	0	150,000
Total	**0**	**150,000**	**0**	**0**	**0**	**150,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Federal Government	0	135,000	0	0	0	135,000
General Fund	0	10,000	0	0	0	10,000
Airport Operational Budget	0	5,000	0	0	0	5,000
Total	**0**	**150,000**	**0**	**0**	**0**	**150,000**

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Capital Improvement Plan
Windom, MN

Project #	AIRPORT 006
Project Name	Runway Environmental Review & Extension Design

Total Project Cost	$250,000	Department	Airport
Type	Electric Infrastructure	Category	Street: New Construction
Priority	1 Critical	Status	Active
Useful Life	40 years		

Description
Completion of an environmental review as required by FAA. Design work by engineers for the runway extension project.

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	0	0	100,000	150,000	0	250,000
Total	**0**	**0**	**100,000**	**150,000**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Federal Government	0	0	90,000	135,000	0	225,000
General Fund	0	0	5,000	7,500	0	12,500
State Aid\Grant	0	0	5,000	7,500	0	12,500
Total	**0**	**0**	**100,000**	**150,000**	**0**	**250,000**

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Capital Improvement Plan

Windom, MN

Project #	AIRPORT 008
Project Name	Crosswind Runway Land Acquisition

Total Project Cost	$600,000	Department	Airport
Type	Electric Infrastructure	Category	Airport - FAA Funded
Priority	2 Very Important	Status	Active
Useful Life	40 years		

Description

Acquisition of land for the crosswind runway.

Justification

Wind coverage on main runway is at the low end of FAA scale for year-around operations. Crosswind runway will increase wind coverage and improve safety.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Land Acquisition	0	600,000	0	0	0	**600,000**
Total	**0**	**600,000**	**0**	**0**	**0**	**600,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Federal Government	0	540,000	0	0	0	**540,000**
Sewer Fund	0	60,000	0	0	0	**60,000**
Total	**0**	**600,000**	**0**	**0**	**0**	**600,000**

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AIRPORT 012		
Project Name	Crosswind Runway Construction		
Total Project Cost	$2,000,000	Department	Airport
Type	Electric Infrastructure	Category	Street: New Construction
Priority	1 Critical	Status	Active
Useful Life	25 years		

Description

Construction of a crosswind runway at the Windom Municipal Airport.

Justification

Data and studies by the consulting engineer, MN DOT and FAA recommmend the construction of a crosswind runway to accommodate aircraft in operations.

Expenditures	2026	2027	2028	2029	2030	Total
Construction	0	0	2,000,000	0	0	**2,000,000**
Total	**0**	**0**	**2,000,000**	**0**	**0**	**2,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Federal Government	0	0	1,800,000	0	0	**1,800,000**
General Fund	0	0	100,000	0	0	**100,000**
State Aid\Grant	0	0	100,000	0	0	**100,000**
Total	**0**	**0**	**2,000,000**	**0**	**0**	**2,000,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AIRPORT 014
Project Name	New 4 Bay Hanger & Site Prep

Total Project Cost	$525,000	Department	Airport
Type	Building\Facility	Category	Buildings
Priority	2 Very Important	Status	Active
Useful Life	40 years		

Description

Construction of a new 4 bay hanger NE of existing hangers.

Justification

Waiting list of airplanes.

Expenditures	2026	2027	2028	2029	2030	Total
Building	0	525,000	0	0	0	525,000
Total	**0**	**525,000**	**0**	**0**	**0**	**525,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Federal Government	0	472,500	0	0	0	472,500
State Aid\Grant	0	26,250	0	0	0	26,250
General Fund	0	20,000	0	0	0	20,000
Airport Operational Budget	0	6,250	0	0	0	6,250
Total	**0**	**525,000**	**0**	**0**	**0**	**525,000**

Project #	AIRPORT 015
Project Name	Unit 46A Replacement - Snow Plow

Total Project Cost	$130,000	Department	Airport
Type	Equipment	Category	Equipment: Street Department
Priority	1 Critical	Status	Active
Useful Life	15 years		

Description
New truck for snow plowing at the Airport.

Justification
The current vehicle has been in service since 2006 and will need to be replaced.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Equipment	0	130,000	0	0	0	**130,000**
Total	**0**	**130,000**	**0**	**0**	**0**	**130,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Federal Government	0	117,000	0	0	0	**117,000**
General Fund	0	6,500	0	0	0	**6,500**
State Aid\Grant	0	6,500	0	0	0	**6,500**
Total	**0**	**130,000**	**0**	**0**	**0**	**130,000**

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Capital Improvement Plan

Windom, MN

Project #	AIRPORT 018
Project Name	AWOS Tower Rehab

Total Project Cost	$200,000	Department	Airport
Type	Equipment	Category	Airport - FAA Funded
Priority	1 Critical	Status	Active
Useful Life	20 years		

Description

Relocate AWOS sensor as required to meet FAA requirements.

Justification

Construction of the large hanger impacts the functions of the AWOS due to line-of-sight infraction and FAA standards require a 500 foot clear zone around an AWOS.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources	2026	2027	2028	2029	2030	Total
State Aid\Grant	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

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AMBULANCE

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
235	AMBULANCE	235-33430	Other State Grants and Aids	0	0	-148,953	0	0					
235	AMBULANCE	235-33436	Reimbursements	-20,402	-18,818	-16,598	-7,149	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
235	AMBULANCE	235-34205	Ambulance Revenues - User Charges	-777,586	-970,910	-974,147	-348,593	-800,000	-900,000	-800,000	-800,000	-800,000	-800,000
235	AMBULANCE	235-34208	Ambulance Revenues - Town Contracts	-4,786	-4,858	-4,938	-4,686	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500
235	AMBULANCE	235-34950	Other Charges for Services	0	0	-3	-20	0	0	0	0	0	0
235	AMBULANCE	235-36210	Interest Earnings	997	-64,705	-84,311	-11,912	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
235	AMBULANCE	235-36230	Contributions and Donations - Private	-100	-1,400	0	0	0	0	0	0	0	0
235	AMBULANCE	235-36231	Private Grants	-1,496	0	0	0	-133,000	0	0	0	0	0
235	AMBULANCE	235-39101	Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	0
235 Total				-803,373	-1,060,691	-1,228,951	-372,360	-943,500	-910,500	-810,500	-810,500	-810,500	-810,500

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
235	AMBULANCE	235-42153-101	Full-Time Employees - Regular	56,344	84,695	89,724	50,093	93,418	98,875	103,819	109,010	114,460	120,183
235	AMBULANCE	235-42153-102	Full-Time Employees - Overtime	254	199	630	328	0	0	0	0	0	0
235	AMBULANCE	235-42153-103	Part-Time Employees	204,700	230,275	229,604	110,685	281,138	281,138	295,194	309,954	325,452	341,724
235	AMBULANCE	235-42153-121	PERA Contributions	14,754	18,202	19,073	9,754	21,344	21,754	22,842	23,984	25,183	26,442
235	AMBULANCE	235-42153-122	FICA Contributions	14,924	18,034	18,355	9,195	23,222	23,561	24,739	25,976	27,275	28,639
235	AMBULANCE	235-42153-125	Medicare Contributions	3,678	4,402	4,433	2,229	5,431	5,510	5,786	6,075	6,379	6,697
235	AMBULANCE	235-42153-126	Minnesota Paid Leave						1,672	1,756	1,843	1,936	2,032
235	AMBULANCE	235-42153-131	Employer Paid Insurance - Health	15,776	24,099	28,533	15,745	26,633	26,687	27,159	27,159	29,875	32,862
235	AMBULANCE	235-42153-133	Employer Paid Insurance - Life	112	192	208	96	214	214	231	250	270	291
235	AMBULANCE	235-42153-135	Veba Contributions	4,192	5,643	3,300	2,063	3,302	6,000	6,000	6,000	6,000	6,000
235	AMBULANCE	235-42153-200	Office Supplies	524	299	263	160	500	500	500	500	500	500
235	AMBULANCE	235-42153-212	Motor Fuels	35,364	27,088	33,913	10,801	35,000	35,000	35,000	35,000	35,000	35,000
235	AMBULANCE	235-42153-217	Other Operating Supplies	16,222	12,346	11,994	4,751	20,000	18,000	26,000	26,000	26,000	26,000
235	AMBULANCE	235-42153-218	Uniforms	2,571	845	2,091	604	4,000	4,000	4,000	4,000	4,000	4,000
235	AMBULANCE	235-42153-261	Other Merchandise-Medication	11,731	13,644	13,770	5,974	10,000	12,000	12,000	10,000	10,000	10,000
235	AMBULANCE	235-42153-301	Auditing & Consulting Services	0	0	114	1,165	0	1,000	0	0	0	0
235	AMBULANCE	235-42153-304	Legal Fees	0	0	269	1,905	500	500	500	500	500	500
235	AMBULANCE	235-42153-308	Training & Registrations	3,025	8,636	274	299	5,000	5,000	5,000	5,000	5,000	5,000
235	AMBULANCE	235-42153-312	Nursing	41,611	42,476	45,280	12,678	50,000	50,000	55,000	55,000	55,000	55,000
235	AMBULANCE	235-42153-321	Telephone	4,611	4,006	4,722	2,000	3,900	4,500	4,500	3,900	3,900	3,900
235	AMBULANCE	235-42153-322	Postage	52	60	21	26	400	200	400	400	400	400
235	AMBULANCE	235-42153-323	Radio Units	6,023	0	0	0	5,500	2,500	5,500	5,500	5,500	5,500
235	AMBULANCE	235-42153-325	Dispatching	2,482	2,448	5,405	0	3,000	4,500	4,500	3,000	3,000	3,000
235	AMBULANCE	235-42153-326	Data Processing	24,149	11,542	27,260	16,008	28,000	28,000	29,400	30,870	32,414	34,034
235	AMBULANCE	235-42153-327	Interpretation Fees	0	0	0	0	0	0	100	100	100	100
235	AMBULANCE	235-42153-331	Travel Expense	885	380	492	0	800	800	800	800	800	800
235	AMBULANCE	235-42153-334	Meals/Lodging	7,441	7,304	9,659	3,111	8,500	8,500	8,500	8,500	8,500	8,500
235	AMBULANCE	235-42153-340	Advertising & Promotions	1,900	107	218	201	1,500	1,500	1,900	1,900	1,900	1,900
235	AMBULANCE	235-42153-350	Printing & Design	121	0	0	0	200	200	200	200	200	200
235	AMBULANCE	235-42153-361	Insurance - General Liability	1,589	1,006	885	1,950	2,029	2,029	2,232	2,455	2,701	2,971
235	AMBULANCE	235-42153-362	Insurance - Property	2,420	2,854	2,843	2,928	3,162	3,162	3,479	3,827	4,209	4,630
235	AMBULANCE	235-42153-363	Insurance - Automotive	1,510	1,581	1,965	1,790	1,928	1,928	2,121	2,333	2,566	2,823
235	AMBULANCE	235-42153-364	Insurance - Worker's Compensation	13,714	18,216	10,426	11,497	15,898	15,898	17,488	19,237	21,160	23,276
235	AMBULANCE	235-42153-365	Insurance - Misc	296	291	291	268	369	369	406	447	492	541
235	AMBULANCE	235-42153-381	Electric Utility	2,670	2,666	3,144	1,465	2,700	3,000	2,400	2,400	2,400	2,400
235	AMBULANCE	235-42153-382	Water Utility	205	122	135	70	200	200	200	200	200	200
235	AMBULANCE	235-42153-383	Gas Utility	5,161	4,338	2,999	2,414	5,000	5,000	6,300	6,300	6,300	6,300
235	AMBULANCE	235-42153-384	Refuse Disposal	427	574	502	300	500	500	500	500	500	500
235	AMBULANCE	235-42153-385	Sewer Utility	376	272	315	164	220	300	220	220	220	220
235	AMBULANCE	235-42153-404	Repairs & Maint - M&E	7,063	4,817	7,318	1,236	8,000	8,000	8,500	8,500	8,500	8,500
235	AMBULANCE	235-42153-405	Repairs & Maint - Vehicle	17,638	9,451	16,554	1,942	14,000	10,000	14,000	14,000	14,000	14,000
235	AMBULANCE	235-42153-406	Repairs & Maint - Grounds	2,822	3,399	5,608	3,399	3,600	3,600	3,600	3,600	3,600	3,600
235	AMBULANCE	235-42153-435	Books and Pamphlets	10,267	1,875	7,330	1,900	7,000	7,000	7,000	7,000	7,000	7,000
235	AMBULANCE	235-42153-460	Miscellaneous Taxes	9,525	5,193	9,000	-230	6,500	6,500	6,500	6,500	6,500	6,500
235	AMBULANCE	235-42153-480	Other Miscellaneous	705	740	2,240	2,040	1,740	1,740	1,827	1,918	2,014	2,115
235	AMBULANCE	235-49950-500	Capital Outlay	0	196,474	0	0	375,000	250,000	475,000	235,000	235,000	0
235 Total				549,837	770,792	621,160	293,001	1,079,349	961,337	1,233,099	1,015,858	1,046,906	844,780

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AMB 002
Project Name	Defibulators

Total Project Cost	$251,500	Department	Ambulance
Type	Equipment	Category	Equipment: Miscellaneous
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Purchase of new defibulator units for each of the 4 Ambulance units.

Justification

Updates in equipment, technology and end of life for existing units.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
101,500	Equipment	150,000	0	0	0	0	**150,000**
	Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
101,500	Ambulance Fund	150,000	0	0	0	0	**150,000**
	Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AMB 005
Project Name	Unit 27 - Ambulance Replacement

Total Project Cost	$660,000	Department	Ambulance
Type	Equipment	Category	Vehicles
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Replacement of Unit 27. Current unit is a 2023 model.

Justification

Rigs run tens of thousands of miles per year. Replacement chassis every 4 - 5 years.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
425,000	Vehicles	0	0	235,000	0	0	235,000
	Total	0	0	235,000	0	0	235,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
425,000	Ambulance Fund	0	0	235,000	0	0	235,000
	Total	0	0	235,000	0	0	235,000

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AMB 010
Project Name	Unit 29 - Ambulance Replacement

Total Project Cost	$265,000	Department	Ambulance
Type	Equipment	Category	Vehicles
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Ambulance rig.

Justification

Miles and wear determine replacment need. Typical life is 5 - 6 years. Model is 2020 and has 72,800 miles (Sept 27, 2024) and is leaking antifreeze

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Vehicles	0	265,000	0	0	0	**265,000**
Total	**0**	**265,000**	**0**	**0**	**0**	**265,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Ambulance Fund	0	265,000	0	0	0	**265,000**
Total	**0**	**265,000**	**0**	**0**	**0**	**265,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	AMB 011		
Project Name	Unit 30 - Ambulance Replacement		
Total Project Cost	$235,000	Department	Ambulance
Type	Equipment	Category	Vehicles
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Unit 30 was purchased new in 2021 (2022 model) as the 4th rig.

Justification

Mileage and wear determine replacement need. Anticipate replacement in 5-6 years.

Expenditures	2026	2027	2028	2029	2030	Total
Vehicles	0	0	235,000	0	0	235,000
Total	**0**	**0**	**235,000**	**0**	**0**	**235,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Ambulance Fund	0	0	235,000	0	0	235,000
Total	**0**	**0**	**235,000**	**0**	**0**	**235,000**

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Capital Improvement Plan

Windom, MN

Project #	AMB 012
Project Name	Cot Replacement

Total Project Cost	$100,000	Contact	Ambulance Director
Department	Ambulance	Type	Equipment
Category	Equipment: Miscellaneous	Priority	1 Critical
Status	Active	Useful Life	10 years

Description

Cots in the ambulance rigs.

Justification

Cots in Ambulance rigs have been included in the last two builds and we need to upgrade\replace the cots in the other two rigs. Request is for 2 cots.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Ambulance Fund	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

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ARENA

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
615	ARENA	615-31010	Current Ad Valorem Taxes	-238,923	-272,421	-296,092	-307,676	-307,676	-322,818	-325,307	-339,578	-349,377	-354,870
615	ARENA	615-33430	Other State Grants and Aids	-580	-11	0	0	0	0	0	0	0	0
615	ARENA	615-36210	Interest Earnings	-3,582	-8,037	-5,333	-700	0	0	0	0	0	0
615	ARENA	615-36230	Contributions and Donations - Private	0	-2,168	0	0	0	0	0	0	0	0
615	ARENA	615-38100	Arena County Fair	-5,500	-5,500	0	0	-5,500	-5,500	-5,500	-5,500	-5,500	-5,500
615	ARENA	615-38101	Arena Hockey	-47,340	-46,068	-52,644	0	-51,400	-51,400	-51,400	-51,400	-51,400	-51,400
615	ARENA	615-38102	Arena Skating	-7,933	-5,737	-5,347	-8,039	-5,000	-5,000	-10,000	-10,000	-10,000	-10,000
615	ARENA	615-38103	Arena Racquet Ball	-283	-273	-109	-234	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
615	ARENA	615-38104	Arena Livestock Shows	-14,316	-17,687	-11,569	-4,385	-11,000	-11,000	-11,000	-11,000	-11,000	-11,000
615	ARENA	615-38105	Arena Walleyball	0	0	0	0	0	0	0	0	0	0
615	ARENA	615-38106	Arena Storage Space	-917	-842	-889	-234	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
615	ARENA	615-38108	Arena Archery	-363	-210	-281	0	-200	-200	-200	-200	-200	-200
615	ARENA	615-38110	Arena Sign Advertising	-5,875	-10,600	-5,550	-262	-6,000	-6,000	-7,000	-7,000	-7,000	-7,000
615	ARENA	615-38111	Arena Skating Instruction	-10,410	0	-24,617	0	-12,000	-12,000	-14,000	-14,000	-14,000	-14,000
615	ARENA	615-38199	Arena Other Income	-5,822	-2,058	-8,400	0	-500	-500	-500	-500	-500	-500
615	ARENA	615-39200	Interfund Transfers	-73,434	-73,434	-72,084	0	-76,409	-72,084	-75,659	-74,159	-72,659	-76,084
615 Total				-415,278	-445,045	-482,914	-321,530	-477,685	-488,502	-502,566	-515,337	-523,636	-532,554

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
615	ARENA	615-49850-101	Full-Time Employees - Regular	95,529	99,124	93,159	45,885	111,863	118,753	118,753	118,753	118,753	118,753
615	ARENA	615-49850-102	Full-Time Employees - Overtime	206	656	1,786	310	1,365	1,365	1,433	1,505	1,580	1,659
615	ARENA	615-49850-103	Part-Time Employees	23,808	23,603	30,972	20,343	48,748	48,748	51,185	53,745	56,432	59,254
615	ARENA	615-49850-112	Vacation Pay	1,036	3,065	-2,291	0	500	500	500	500	500	500
615	ARENA	615-49850-113	Sick Pay	315	2,149	-5,990	0	500	500	500	500	500	500
615	ARENA	615-49850-121	PERA Contributions	24,761	9,935	9,167	4,990	12,148	10,282	12,755	13,393	14,063	14,766
615	ARENA	615-49850-122	FICA Contributions	6,609	6,611	7,009	3,668	10,043	8,500	10,545	11,072	11,626	12,207
615	ARENA	615-49850-125	Medicare Contributions	1,545	1,546	1,639	858	2,349	1,988	2,466	2,590	2,719	2,855
615	ARENA	615-49850-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
615	ARENA	615-49850-131	Employer Paid Insurance - Health	23,192	30,140	24,811	15,825	32,097	40,319	42,335	44,452	46,674	49,008
615	ARENA	615-49850-133	Employer Paid Insurance - Life	384	384	352	176	318	318	340	340	340	340
615	ARENA	615-49850-135	Veba Contributions	8,489	7,840	1,983	1,250	2,000	2,500	2,500	2,500	2,500	2,500
615	ARENA	615-49850-136	Employer Paid Insurance - OPEB	0	0	0	0	3,000	0	0	0	0	0
615	ARENA	615-49850-200	Office Supplies	547	264	177	134	900	500	900	900	900	900
615	ARENA	615-49850-211	Cleaning Supplies	4,841	5,134	6,858	1,446	4,000	4,000	4,000	4,000	4,000	4,000
615	ARENA	615-49850-212	Motor Fuels	4,282	4,676	3,456	766	3,600	3,600	3,600	3,600	3,600	3,600
615	ARENA	615-49850-215	Materials & Equipment	1,265	3,366	1,874	2,142	2,000	3,000	2,000	2,000	2,000	2,000
615	ARENA	615-49850-216	Chemicals and Chemical Products	3,090	4,643	6,183	0	3,500	3,500	2,750	2,750	2,750	2,750
615	ARENA	615-49850-217	Other Operating Supplies	13,480	10,936	9,588	3,039	8,000	10,000	8,000	8,000	8,000	8,000
615	ARENA	615-49850-241	Small Tools	246	312	0	0	300	300	300	300	300	300
615	ARENA	615-49850-254	Soft Drinks & Mix	0	0	0	0	0	0	0	0	0	0
615	ARENA	615-49850-260	Concessions	0	0	0	0	0	0	0	0	0	0
615	ARENA	615-49850-301	Auditing & Consulting Services	705	3,240	1,325	2,040	1,200	2,000	1,260	1,323	1,389	1,459
615	ARENA	615-49850-303	Engineering and Surveying Fees	0	0	0	0	0	0				
615	ARENA	615-49850-304	Legal Fees	495	525	574	0	0	0	0	0	0	0
615	ARENA	615-49850-308	Training & Registrations	0	259	250	0	200	200	200	200	200	200
615	ARENA	615-49850-321	Telephone	2,110	2,335	2,434	1,289	2,500	2,500	2,500	2,500	2,500	2,500
615	ARENA	615-49850-322	Postage	24	27	54	16	100	100	100	100	100	100
615	ARENA	615-49850-326	Data Processing	8,209	6,308	8,871	4,275	8,200	8,200	8,610	9,041	9,493	9,967
615	ARENA	615-49850-331	Travel Expense	0	0	0	0	100	100	100	100	100	100
615	ARENA	615-49850-334	Meals/Lodging	367	447	43	0	350	350	350	350	350	350
615	ARENA	615-49850-340	Advertising & Promotions	777	868	1,904	1,224	1,750	1,750	1,750	1,750	1,750	1,750
615	ARENA	615-49850-350	Printing & Design	0	0	0	0	500	500	500	500	500	500
615	ARENA	615-49850-361	Insurance - General Liability	799	1,049	894	1,343	983	983	1,082	1,190	1,309	1,440
615	ARENA	615-49850-362	Insurance - Property	12,287	14,503	14,437	14,879	16,753	16,753	18,428	20,271	22,298	24,528
615	ARENA	615-49850-363	Insurance - Automotive	369	387	369	705	471	471	518	570	627	690
615	ARENA	615-49850-364	Insurance - Worker's Compensation	5,269	5,185	2,704	3,870	5,730	5,730	6,303	6,933	7,627	8,389
615	ARENA	615-49850-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,632	1,632	1,795	1,975	2,172	2,390
615	ARENA	615-49850-381	Electric Utility	49,953	42,680	54,807	32,165	55,000	55,000	55,000	55,000	55,000	55,000
615	ARENA	615-49850-382	Water Utility	1,921	1,947	1,920	1,016	3,500	2,500	3,500	3,500	3,500	3,500
615	ARENA	615-49850-383	Gas Utility	19,442	17,668	13,860	10,747	16,500	16,500	24,500	24,500	24,500	24,500
615	ARENA	615-49850-384	Refuse Disposal	2,562	2,049	2,039	1,144	2,300	2,300	1,800	1,800	1,800	1,800
615	ARENA	615-49850-385	Sewer Utility	1,092	1,011	1,223	647	350	350	350	350	350	350
615	ARENA	615-49850-401	Repairs & Maint - Buildings	0	0	0	0	0	0	0	0	0	0
615	ARENA	615-49850-402	Repairs & Maint - Structures	10,780	2,089	10,483	2,234	10,000	10,000	8,000	8,000	8,000	8,000
615	ARENA	615-49850-404	Repairs & Maint - M&E	12,816	6,978	25,510	2,560	12,850	11,000	12,850	12,850	12,850	12,850
615	ARENA	615-49850-405	Repairs & Maint - Vehicle	973	1,826	0	0	650	650	650	650	650	650
615	ARENA	615-49850-406	Repairs & Maint - Grounds	1,996	6,820	1,826	0	1,400	1,850	1,400	1,400	1,400	1,400
615	ARENA	615-49850-409	Repairs & Maint - Utilities	2,512	656	0	0	1,000	1,000	1,000	1,000	1,000	1,000

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
615	ARENA	615-49850-412	Rentals - Building	5,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000
615	ARENA	615-49850-433	Dues & Subscriptions	300	448	0	0	150	150	150	150	150	150
615	ARENA	615-49850-439	Special Projects	0	2,168	0	0	150	150	150	150	150	150
615	ARENA	615-49850-444	License Fees	40	90	125	0	200	200	200	200	200	200
615	ARENA	615-49850-460	Miscellaneous Taxes	4,322	1,461	1,871	562	4,500	4,500	4,500	4,500	4,500	4,500
615	ARENA	615-49850-480	Other Miscellaneous	909	979	14,096	4,525	25	2,500	2,500	2,500	2,500	2,500
615	ARENA	615-49950-500	Capital Outlay	0	0	0	0	0	0	0	0	0	0
615	ARENA	615-49960-720	Transfers	40,000	0	0	0	0	0	0	0	0	0
615	ARENA	615-49970-420	Depreciation	89,040	88,424	86,713	41,373	87,000	85,000	85,000	85,000	85,000	85,000
615	ARENA	615-49970-421	Amortization	-2,513	-2,513	-2,513	0	0	0	0	0	0	0
615	ARENA	615-49980-601	Bond Principal	0	0	0	0	50,000	50,000	50,000	55,000	55,000	55,000
615	ARENA	615-49980-611	Bond Interest	29,347	27,876	27,084	25,659	26,409	24,910	22,658	21,084	19,434	17,749
615 Total				**516,802**	**458,591**	**470,078**	**254,444**	**564,685**	**573,502**	**587,566**	**600,337**	**608,636**	**617,554**

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ARENA 011
Project Name	Livestock Building\Riding Rink

Total Project Cost	$250,000	Department	Arena
Type	Electric Infrastructure	Category	Buildings
Priority	3 Important	Status	Active
Useful Life	25 years		

Description

Construct a new livestock building that can be used for a riding area, house stalls for horse\livestock shows and be used for storage in the winter.

Justification

Construction of a new building would provide an additional option for horse and livestock shows and reduce the City's dependency on the County Fair buildings for hosting events.

Expenditures	2026	2027	2028	2029	2030	Total
Building	0	0	250,000	0	0	**250,000**
Total	**0**	**0**	**250,000**	**0**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	125,000	0	0	**125,000**
Donations	75,000	0	0	0	0	**75,000**
Cottonwood County	0	0	50,000	0	0	**50,000**
Total	**75,000**	**0**	**175,000**	**0**	**0**	**250,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

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Project #	ARENA 015
Project Name	Zamboni Replacement

Total Project Cost	$98,000	Contact	Recreation Director
Department	Arena	Type	Equipment
Category	Equipment: Miscellaneous	Priority	2 Very Important
Status	Active	Useful Life	15 years

Description

Current Zamboni is almost 30 years old and needs to be replaced. Last year major repairs were completed to make it operational, which will add some trade value.

Justification

The Hocke Association would like to see a 10-year replacement program put into place in which the City would take on the inital cost to purchase a new\used Zamboni with the Hockey Association selling sponsorships annually to raise $5,000 each year to make a donation back to the City to help repay for the cost. The intent would then be to replace the zamboni every 10 years, thus keeping up with equipment replacement and maintaining a decent trade value.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	98,000	0	0	0	0	**98,000**
Total	**98,000**	**0**	**0**	**0**	**0**	**98,000**

Funding Sources	2026	2027	2028	2029	2030	Total	Future
General Fund	48,000	0	0	0	0	**48,000**	25,000
Donations	5,000	5,000	5,000	5,000	5,000	**25,000**	
Total	**53,000**	**5,000**	**5,000**	**5,000**	**5,000**	**73,000**	

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ARENA 016
Project Name	Bathroom Remodeling

Total Project Cost	$30,000	Contact	Recreation Director
Department	Arena	Type	Building\Facility
Category	Buildings	Priority	2 Very Important
Status	Active	Useful Life	10 years

Description

Renovate restrooms at the Arena

Justification

The bathrooms are very outdated and do not meet ADA standards. There have been requests from the Fair board, the general public and other users to update the restrooms.

Expenditures	2026	2027	2028	2029	2030	Total
Facility Maintenance	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

COMMUNITY CENTER

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
617	MPC	617-31010	Current Ad Valorem Taxes	-276,283	-245,820	-236,694	-214,419	-214,419	-248,791	-269,354	-287,101	-304,734	-323,006
617	MPC	617-33430	Other State Grants and Aids	-568	-12	0	0	0	0	0	0	0	0
617	MPC	617-36210	Interest Earnings	-55	-11,375	-18,348	-3,612	-500	-5,000	-5,000	-5,000	-5,000	-5,000
617	MPC	617-36230	Contributions and Donations - Private	-57,417	-300	-500	0	-500	-500	-500	-500	-500	-500
617	MPC	617-38510	M/P Room Rent	-60,190	-51,373	-63,800	-25,523	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000
617	MPC	617-38515	M/P Volleyball Rent	-2,515	-3,425	-2,910	274	-3,500	-3,500	-3,500	-3,500	-3,500	-3,500
617	MPC	617-38516	M/P Basketball Rent	-480	-2,375	-1,079	-1,480	0	0	0	0	0	0
617	MPC	617-38517	M/P Stage Rent	-3,496	-1,325	-1,500	-625	-1,500	-1,500	-1,500	-1,500	-1,500	-1,500
617	MPC	617-38518	M/P Misc Equipment Rent	-8,772	-3,693	-2,139	-270	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
617	MPC	617-38520	M/P Liquor Sales	-44,155	-20,449	-22,945	-4,348	-45,000	-25,000	-25,000	-25,000	-25,000	-25,000
617	MPC	617-38521	M/P Beer Sales	-34,639	-31,855	-22,707	-4,509	-24,000	-20,000	-20,000	-20,000	-20,000	-20,000
617	MPC	617-38522	M/P Soft Drinks	-163	-1,214	-3,843	-964	0	0	0	0	0	0
617	MPC	617-38525	M/P Other Merch Sales	-3,729	-4,207	-765	0	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
617	MPC	617-38530	M/P Equipment Setup Fees	-10,535	-5,535	-3,780	-261	-7,000	-5,000	-5,000	-5,000	-5,000	-5,000
617	MPC	617-38531	M/P Dumptster Fee	-2,322	-1,450	-1,150	-1,525	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
617	MPC	617-38532	M/P Fax/Photocopies	0	0	0	0	-20	-20	-20	-20	-20	-20
617	MPC	617-38533	M/P Event Ticket Sales	-1,260	-884	-225	0	0	0	0	0	0	0
617	MPC	617-38599	M/P Other Income	-7,366	-26,228	-3,317	-1,708	-1,500	-3,000	-3,000	-3,000	-3,000	-3,000
617 Total				**-513,945**	**-411,518**	**-385,702**	**-258,969**	**-361,939**	**-376,311**	**-396,874**	**-414,621**	**-432,254**	**-450,526**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
617	MPC	617-49860-101	Full-Time Employees - Regular	122,135	126,116	140,980	72,441	144,220	165,771	174,060	182,763	191,901	201,496
617	MPC	617-49860-102	Full-Time Employees - Overtime	992	590	40	0	2,100	2,100	2,205	2,315	2,431	2,553
617	MPC	617-49860-103	Part-Time Employees	10,568	18,548	19,263	9,936	16,000	16,000	16,800	17,640	18,522	19,448
617	MPC	617-49860-104	TIPS FROM SALES	563	1,272	1,401	740	0	0	0	0	0	0
617	MPC	617-49860-112	Vacation Pay	87	1,827	3,006	0	500	500	500	500	500	500
617	MPC	617-49860-113	Sick Pay	64	696	1,477	0	1,000	1,000	1,000	1,000	1,000	1,000
617	MPC	617-49860-121	PERA Contributions	30,977	16,792	11,457	5,928	10,974	13,790	14,480	15,203	15,964	16,762
617	MPC	617-49860-122	FICA Contributions	7,529	8,619	9,224	4,772	9,071	11,400	11,970	12,569	13,197	13,857
617	MPC	617-49860-125	Medicare Contributions	1,761	2,016	2,157	1,116	2,122	2,666	2,799	2,939	3,086	3,241
617	MPC	617-49860-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
617	MPC	617-49860-131	Employer Paid Insurance - Health	41,197	29,452	47,215	19,382	42,113	43,594	45,774	48,062	50,466	52,989
617	MPC	617-49860-133	Employer Paid Insurance - Life	560	432	608	256	580	580	582	582	582	582
617	MPC	617-49860-135	Veba Contributions	10,872	8,057	3,174	2,000	3,200	4,000	4,000	4,000	4,000	4,000
617	MPC	617-49860-136	Employer Paid Insurance - OPEB	0	0	0	0	6,000	0	0	0	0	0
617	MPC	617-49860-200	Office Supplies	688	404	474	170	1,150	650	1,150	1,150	1,150	1,150
617	MPC	617-49860-211	Cleaning Supplies	5,135	4,050	3,599	661	3,500	3,500	3,500	3,500	3,500	3,500
617	MPC	617-49860-212	Motor Fuels	266	377	61	36	450	300	450	450	450	450
617	MPC	617-49860-217	Other Operating Supplies	9,117	7,858	4,974	2,988	6,000	6,000	6,000	6,000	6,000	6,000
617	MPC	617-49860-218	Uniforms	255	321	244	0	250	250	250	250	250	250
617	MPC	617-49860-251	Liquor	6,020	4,350	5,661	952	8,000	6,000	5,000	5,000	5,000	5,000
617	MPC	617-49860-252	Beer	10,933	7,156	7,007	1,656	9,000	7,000	10,000	10,000	10,000	10,000
617	MPC	617-49860-253	Wine	112	112	154	0	100	100	100	100	100	100
617	MPC	617-49860-254	Soft Drinks & Mix	2,913	2,419	2,076	395	2,000	2,000	2,000	2,000	2,000	2,000
617	MPC	617-49860-259	Non- Alcholic	168	45	238	134	100	100	100	100	100	100
617	MPC	617-49860-261	Other Merchandise	1,210	6,269	2,519	1,222	200	1,200	200	200	200	200
617	MPC	617-49860-301	Auditing & Consulting Services	705	911	1,325	2,040	1,200	2,000	1,260	1,323	1,389	1,459
617	MPC	617-49860-304	Legal Fees	0	0	0	330	0	0	0	0	0	0
617	MPC	617-49860-308	Training & Registrations	300	0	0	0	300	300	300	300	300	300
617	MPC	617-49860-321	Telephone	1,566	1,402	1,380	614	1,600	1,600	1,600	1,600	1,600	1,600
617	MPC	617-49860-322	Postage	21	28	19	16	100	100	100	100	100	100
617	MPC	617-49860-326	Data Processing	5,548	4,902	5,296	2,883	6,000	6,000	6,300	6,615	6,946	7,293
617	MPC	617-49860-331	Travel Expense	0	0	0	0	750	750	750	750	750	750
617	MPC	617-49860-333	Freight and Express	0	0	0	83	0					
617	MPC	617-49860-334	Meals/Lodging	115	0	0	0	500	500	500	500	500	500
617	MPC	617-49860-340	Advertising & Promotions	6,205	7,665	6,593	2,493	10,000	6,000	10,000	10,000	10,000	10,000
617	MPC	617-49860-350	Printing & Design	388	68	373	0	500	500	500	500	500	500
617	MPC	617-49860-361	Insurance - General Liability	910	1,205	1,005	1,242	1,106	1,106	1,217	1,338	1,472	1,619
617	MPC	617-49860-362	Insurance - Property	9,424	11,100	11,068	10,804	12,844	12,844	14,128	15,541	17,095	18,804
617	MPC	617-49860-363	Insurance - Automotive	123	129	123	138	157	157	173	190	209	230
617	MPC	617-49860-364	Insurance - Worker's Compensation	2,583	3,194	1,903	1,795	3,603	3,603	3,963	4,360	4,796	5,275
617	MPC	617-49860-365	Insurance - Misc	117	230	199	207	150	150	165	181	199	219
617	MPC	617-49860-381	Electric Utility	13,882	15,128	15,988	6,028	16,000	16,000	17,000	18,000	18,000	18,000
617	MPC	617-49860-382	Water Utility	1,035	674	683	339	1,500	1,500	1,500	1,500	1,500	1,500
617	MPC	617-49860-383	Gas Utility	11,684	9,727	6,278	6,047	12,000	12,000	13,000	14,000	15,000	15,700
617	MPC	617-49860-384	Refuse Disposal	1,265	2,532	2,344	1,165	2,000	2,500	2,000	2,000	2,000	2,000
617	MPC	617-49860-385	Sewer Utility	2,073	1,467	1,566	759	2,000	2,000	1,500	1,500	1,500	1,500
617	MPC	617-49860-402	Repairs & Maint - Structures	7,112	2,264	5,792	1,265	2,500	2,500	2,500	2,500	2,500	2,500
617	MPC	617-49860-404	Repairs & Maint - M&E	3,071	6,548	4,638	1,912	5,000	5,000	5,000	5,000	5,000	5,000
617	MPC	617-49860-406	Repairs & Maint - Grounds	1,601	2,437	2,071	1,384	3,500	3,000	3,500	3,500	3,500	3,500

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
617	MPC	617-49860-409	Repairs & Maint - Utilities	4,537	985	243	895	3,200	2,000	3,200	3,200	3,200	3,200
617	MPC	617-49860-433	Dues & Subscriptions	0	60	375	85	200	200	200	200	200	200
617	MPC	617-49860-439	Special Projects	0	0	0	11,539	0					
617	MPC	617-49860-460	Miscellaneous Taxes	7,934	6,305	6,985	1,427	4,500	4,500	3,500	3,500	3,500	3,500
617	MPC	617-49860-480	Other Miscellaneous	0	497	976	1,485	100	1,000	100	100	100	100
617	MPC	617-49860-492	Entertainment Event Fees	4,754	0	0	0	2,000	0	0	0	0	0
617	MPC	617-49950-500	Capital Outlay	0	0	0	8,904	0	0	0	0	0	0
617	MPC	617-49960-720	Transfers	0	0	0	0	0	0	0	0	0	0
617	MPC	617-49970-420	Depreciation	60,472	62,180	64,371	31,863	60,000	65,000	65,000	65,000	65,000	65,000
617 Total				411,546	389,414	408,603	222,532	421,939	441,311	461,874	479,621	497,254	515,526

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
278	#N/A	278-46530-480	Other Miscellaneous	1,153,392	0	0	0	0	0	0	0	0	0
278	#N/A	278-49980-612	Other Interest	6,811	4,189	0	0	0	0	0	0	0	0
278 Total				**1,160,203**	**4,189**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
309	2025 STREET I	309-41000-303	Engineering and Surveying Fees	0	10,960	5,717	59,439	0	0	0	0	0	0

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	COMM 002
Project Name	Dance Floor Replacement

Total Project Cost	$20,000	Department	Community Center
Type	Equipment	Category	Equipment: Miscellaneous
Priority	3 Important	Status	Active
Useful Life	15 years		

Description

Replacement of dance floor. Original floor from 1999. Floor refinished in 2020. Set screws (75% replaced) in 2023.

Justification

Floor is original in 1999 and updating is needed. Repairs to dance floor have been made. Replaced screws and refinished. Sections are becoming seperated causing safety concern during use.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	0	20,000	0	0	0	20,000
Total	**0**	**20,000**	**0**	**0**	**0**	**20,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	20,000	0	0	0	20,000
Total	**0**	**20,000**	**0**	**0**	**0**	**20,000**

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Project #	COMM 007
Project Name	Equipment Replacement\Upgrades

Total Project Cost	$84,500	Department	Community Center
Type	Equipment	Category	Equipment: Miscellaneous
Priority	1 Critical	Status	Active
Useful Life	15 years		

Description

Replace Kitchen Appliances and\or other equipment as needed. Floor scrubber machine requested for 2024. Replace Comercial refrigerator 2022 ($1,500 - 3,700). LSS replaced one refrigerator. Kitchen flooring replacement (State inspection recommendation) for $5,000 - 10,000

Justification

Equipment is 20 years old and gets heavy daily use by senior dining and it is also used for events. Stoves, refrigerators, freezers and warming table. Dishwasher and Ice Machine replaced 2020 Oven replaced in 2022 for $9,000 Convection oven repaired 8/23 for $1,200 Floor scrubber replaced 2024 $5750

Prior	Expenditures	2026	2027	2028	2029	2030	Total
54,500	Equipment	0	0	20,000	10,000	0	30,000
	Total	**0**	**0**	**20,000**	**10,000**	**0**	**30,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
54,500	General Fund	0	0	20,000	10,000	0	30,000
	Total	**0**	**0**	**20,000**	**10,000**	**0**	**30,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

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Project #	COMM 011
Project Name	Garage Doors w\ Openers

Total Project Cost	$9,800	Department	Community Center
Type	Maintenance	Category	Buildings
Priority	2 Very Important	Status	Active
Useful Life	20 years		

Description

Replace\Repair large garage doors and opener system

Justification

Center was built in 1999 and minor repairs\upgrades\updating is needed.

Expenditures	2026	2027	2028	2029	2030	Total
Construction	0	9,800	0	0	0	9,800
Total	**0**	**9,800**	**0**	**0**	**0**	**9,800**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	9,800	0	0	0	9,800
Total	**0**	**9,800**	**0**	**0**	**0**	**9,800**

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Project #	COMM 012
Project Name	Gym Renovation

Total Project Cost	$104,100	Department	Community Center
Type	Maintenance	Category	Buildings
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description
Paint - Done 2023 Gym Flooring - Planned for 2026 Walls - Cleaning and Paint 2023 Basketball\Volleyball Fixed Equipment (scoreboards, backboards, net poles) Acoustic tile panels need replacement Lighting Replacement (Done 2021 by Electric Dept). 2 lights not working (2024)

Justification
Center was built in 1999 and minor repairs\upgrades\updating is needed.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
9,100	Facility Maintenance	0	0	95,000	0	0	**95,000**
	Total	**0**	**0**	**95,000**	**0**	**0**	**95,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
9,100	General Fund	0	0	95,000	0	0	**95,000**
	Total	**0**	**0**	**95,000**	**0**	**0**	**95,000**

EDA

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
302	4TH AVE IMPROVEMENT	302-31010	Current Ad Valorem Taxes	0	0	0	0	0	0	0	0	0	0
302	4TH AVE IMPROVEMENT	302-39200	Interfund Transfer	-41,159	0	0	0	0	0	0	0	0	0
302 Total				-41,159	0	0	0	0	0	0	0	0	0

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
277	TIF 1-22 CEMSTONE	277-31050	Tax Increments	-73,972	-85,265	-63,041	-59,523	-74,000	-74,000	-85,000	-95,000	-105,000	-115,000
277	TIF 1-22 CEMSTONE	277-39101	Sale of Fixed Assets	-238,000	0	0	0	0	0				
277	TIF 1-22 CEMSTONE	277-39200	Interfund Transfer	0	-325,000	0	0	0	0				
277 Total				-311,972	-410,265	-63,041	-59,523	-74,000	-74,000	-85,000	-95,000	-105,000	-115,000

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2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
251	EDA REVOLVING	251-36210	Interest Earnings	-638	-1,033	-1,235	-181	0	0	0	0	0	0
251 Total				-638	-1,033	-1,235	-181	0	0	0	0	0	0

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
252	EDA SCDP	252-33433	Development Grant	-92,413	-27,268	0	0	0	0	0	0	0	0
252	EDA SCDP	252-33434	Revolving Loan	-2,118	0	0	-15,664	0	0	0	0	0	0
252	EDA SCDP	252-36210	Interest Earnings	-72	-30	-2	0	-12	-12	0	0	0	0
252 Total				-94,602	-27,297	-2	-15,664	-12	-12	0	0	0	0

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year S Budget
253	EDA RIVERBLUFF ESTATE!	253-37490	Gain on Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	0
253	EDA RIVERBLUFF ESTATE!	253-39101	Sales of Fixed Assets	0	0	0	0	0	0	0	0	0	0
253 Total				0	0	0	0	0	0	0	0	0	0

2026 Budget Tot Revenue By Fund

			2022 Total Activity	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through June	2025 Total Budget	2026 Total Budget 2026	2027 Total Budget 2027	2028 Total Budget 2028	2029 Total Budget 2029	2030 Total Budget 2030
			Sum of 2022Actual	Sum of 2023Actual	Sum of 2024Actual	Sum of 2025YTD	Current Yr Budget	Year 1 Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
254	NORTH WINDOM INDUS1254-36101	Special Assessments Principal	-6,987	-4,751	-4,618	0	-4,618	-4,618	0	0	0	0
254	NORTH WINDOM INDUS1254-36230	Contributions & Donations - Private	-10,000	0	0	0	0	0	0	0	0	0
254	NORTH WINDOM INDUS1254-39101	Sale of Fixed Assets	21,405	0	0	0	0	0	0	0	0	0
254	NORTH WINDOM INDUS1254-39200	Interfund Transfers	-16,998	-17,476	0	0	0	0	0	0	0	0
254 Total			-12,579	-22,227	-4,618	0	-4,618	-4,618	0	0	0	0

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
255	EDA GENERAL RLF	255-36210	Interest Earnings	-564	-515	-500	-169	0	0	0	0	0	0
255 Total				-564	-515	-500	-169	0	0	0	0	0	0

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
260	TIF 1-13 RIVERBLUFF	260-31050	Tax Increments	-39,439	-41,511	-36,772	-22,436	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000
260 Total				-39,439	-41,511	-36,772	-22,436	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
261	TIF 1-21 TIBODEAU'S CEN	261-31050	Tax Increments	-90,964	-95,258	-77,100	-40,162	-90,000	-90,000	0	0	0	0
261 Total				**-90,964**	**-95,2S8**	**-77,100**	**-40,162**	**-90,000**	**-90,000**	**0**	**0**	**0**	**0**

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
266	TIF 1-10 RUNNINGS	266-31050	Tax Increments	-48,026	-46,747	-37,418	-20,813	-46,674	-46,674	-46,674	-46,674	-46,674	-46,674
266 Total				-48,026	-46,747	-37,418	-20,813	-46,674	-46,674	-46,674	-46,674	-46,674	-46,674

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
268	TIF 1-12 PRIME PORK	268-31050	Tax Increments	-285,427	-257,053	-222,706	-100,529	-320,623	-320,623	-320,623	-320,623	-320,623	-320,623
268	TIF 1-12 PRIME PORK	268-36210	Interest Earnings	0	0	0	0	0	0	0	0	0	0
268 Total				-285,427	-257,053	-222,706	-100,529	-320,623	-320,623	-320,623	-320,623	-320,623	-320,623

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
270	TIF 1-16 GDF DISTRICT	270-31050	Tax Increments	-16,281	0	0	0	0	0	0	0	0	0
270 Total				**-16,281**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
271	TIF 1-18 AG BUILDERS	271-31050	Tax Increments	-13,425	-14,905	-11,570	-6,365	-14,000	-14,000	0	0	0	0
271 Total				-13,425	-14,905	-11,570	-6,365	-14,000	-14,000	0	0	0	0

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2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
274	TIF 1-19 NWIP II	274-31050	Tax Increments	-241,686	-213,514	0	0	-240,000	-240,000	-241,000	-241,000	-241,000	-241,000
274	TIF 1-19 NWIP II	274-36210	Interest Earnings	-11,802	-9,760	-7,626	-2,983	-7,626	-7,626	-5,395	-3,062	-623	
274	TIF 1-19 NWIP II	274-36211	Interest Earnings - Leases	-559	-355	-144	0	0	0	0	0	0	0
274	TIF 1-19 NWIP II	274-36220	Rental Income	0	0	-49,032	-3,372	0	0	0	0	0	0
274	TIF 1-19 NWIP II	274-38000	Lease Revenue - Amortization	-6,391	-6,390	-6,390	0	0	0	0	0	0	0
274	TIF 1-19 NWIP II	274-39101	Sale of Fixed Assets	-146,580	-46,898	0	0	0					
274 Total				-407,018	-276,917	-63,192	-6,354	-247,626	-247,626	-246,395	-244,062	-241,623	-241,000

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
276	TIF 1-20 NEW VISION	276-31050	Tax Increments	-34,044	-29,943	-24,035	-13,638	-28,000	-28,000		0	0	0
276 Total				**-34,044**	**-29,943**	**-24,035**	**-13,638**	**-28,000**	**-28,000**		**0**	**0**	**0**

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2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
250	EDA	250-31010	Current Ad Valorem Taxes	-124,631	-176,204	-171,580	-179,826	-179,826	-198,178	-218,946	-236,643	-242,769	-253,342
250	EDA	250-31060	Tax Abatement Levy	-15,000	-25,700	-7,384	0	-37,000	-37,000	-37,000	-30,000	-35,000	-40,000
250	EDA	250-33430	Other State Grants and Aids	-20,000	0	-424,905	-579,739	0	0	0	0	0	0
250	EDA	250-34108	Adminstrative Charges to Other Funds	-15,941	-15,294	-18,504	0	-25,000	-25,000	-25,000	-25,000	-25,000	-25,000
250	EDA	250-36200	Other Income	-1,063	-4,988	0	0	0	0	0		0	0
250	EDA	250-36210	Interest Earnings	-2,172	-1,198	-1,101	0	-735	-735	-735	-594	-503	-466
250	EDA	250-36220	Rental Income	-40,133	0	-500	0	0	0	0	0	0	0
250	EDA	250-36230	Contributions and Donations - Private	-2,500	0	0	0	0	0	0	0	0	0
250	EDA	250-36231	Private Grants	0	0	0	0	0	0	0	0	0	0
250	EDA	250-39101	Sales of Fixed Assets	43,183	0	0	0	0					
250	EDA	250-39200	Interfund Transfers	0	0	0	0	0	0	0	0	0	0
250 Total				-178,259	-223,384	-623,974	-759,565	-242,561	-260,913	-281,681	-292,237	-303,272	-318,808

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
250	EDA	250-46520-101	Full-Time Employees - Regular	49,187	76,516	104,736	39,191	113,464	124,550	130,778	137,316	144,182	151,391
250	EDA	250-46520-102	Full-Time Employees - Overtime	183	170	13	220	263	263	276	290	304	320
250	EDA	250-46520-121	PERA Contributions	3,528	5,751	7,856	2,956	8,530	9,361	9,829	10,321	10,837	11,378
250	EDA	250-46520-122	FICA Contributions	2,919	4,316	6,359	2,370	7,051	7,738	8,125	8,531	8,958	9,406
250	EDA	250-46520-125	Medicare Contributions	683	1,009	1,487	554	1,649	1,810	1,901	1,996	2,095	2,200
250	EDA	250-46520-126	Minnesota Paid Leave						5,492	5,766	6,055	6,357	6,675
250	EDA	250-46520-131	Employer Paid Insurance - Health	4,595	3,950	4,266	2,175	13,687	14,260	14,973	15,722	16,508	17,333
250	EDA	250-46520-133	Employer Paid Insurance - Life	144	224	312	96	288	288	270	270	270	270
250	EDA	250-46520-135	Veba Contributions	1,865	1,198	0	0	1,900	2,250	1,878	1,878	1,878	1,878
250	EDA	250-46520-200	Office Supplies	2,233	1,996	719	637	1,800	1,800	1,800	1,800	1,800	1,800
250	EDA	250-46520-301	Auditing & Consulting Services	74,653	13,135	18,375	12,452	15,000	15,000	17,850	18,743	19,680	20,664
250	EDA	250-46520-303	Engineering and Surveying Fees	2,007	0	0	0	1,500	1,500	400	400	400	400
250	EDA	250-46520-304	Legal Fees	15,796	7,095	6,484	585	7,500	7,500	6,000	6,000	6,000	6,000
250	EDA	250-46520-308	Training & Registrations	92	265	250	250	1,700	1,700	1,700	1,700	1,700	1,700
250	EDA	250-46520-321	Telephone	2,536	1,114	1,224	586	2,000	2,000	4,800	4,800	4,800	4,800
250	EDA	250-46520-322	Postage	84	26	30	19	200	200	250	250	250	250
250	EDA	250-46520-326	Data Processing	0	300	300	315	0	0	0	0	0	0
250	EDA	250-46520-331	Travel Expense	209	1,054	342	278	1,500	1,000	2,500	2,500	2,500	2,500
250	EDA	250-46520-334	Meals/Lodging	148	263	114	124	1,000	500	800	800	800	800
250	EDA	250-46520-340	Advertising & Promotions	11,760	1,953	916	2,501	5,000	3,000	7,500	7,500	7,500	7,500
250	EDA	250-46520-350	Printing & Design	1,518	1,833	4,076	827	1,000	1,750	1,750	1,750	1,750	1,750
250	EDA	250-46520-362	Insurance - Property	3,946	726	716	724	1,000	1,000	1,000	1,000	1,000	1,000
250	EDA	250-46520-364	Insurance - Worker's Compensation	693	534	356	365	695	695	681	715	751	788
250	EDA	250-46520-365	Insurance - Misc	866	1,041	915	968	935	935	954	1,002	1,052	1,105
250	EDA	250-46520-381	Electric Utility	881	890	1,075	548	500	1,000	1,000	1,000	1,000	1,000
250	EDA	250-46520-382	Water Utility	0	0	0	0	0	0	0	0	0	0
250	EDA	250-46520-383	Gas Utility	0	0	0	0	0	0	0	0	0	0
250	EDA	250-46520-385	Sewer Utility	0	0	0	0	0	0	0	0	0	0
250	EDA	250-46520-401	Repairs & Maint - Buildings	149	0	0	0	0	0	0	0	0	0
250	EDA	250-46520-402	Repairs & Maint - Structures	4,461	0	245	0	1,000	1,000	2,000	2,000	2,000	2,000
250	EDA	250-46520-404	Repairs & Maint - M&E	20	0	40	200	1,600	500	600	600	600	600
250	EDA	250-46520-406	Repairs & Maint - Grounds	313	360	580	0	800	800	800	800	800	800
250	EDA	250-46520-433	Dues & Subscriptions	4,174	2,170	4,631	4,144	2,500	4,522	4,000	4,000	4,000	4,000
250	EDA	250-46520-438	Meeting Expense	0	175	0	0	100	100	600	600	600	600
250	EDA	250-46520-439	Special Projects	19,875	177,470	215,016	0	7,500	7,500	9,000	9,000	9,000	9,000
250	EDA	250-46520-443	Intergovernmental Fees	3,927	210	231	210	200	200	200	200	200	200
250	EDA	250-46520-462	Real Estate Taxes	4,650	2,035	771	254	2,700	2,700	2,700	2,700	2,700	2,700
250	EDA	250-46520-480	Other Miscellaneous	1,190	487	1,067	685	1,000	1,000	1,000	1,000	1,000	1,000
250	EDA	250-46520-481	Tax Abatement	15,008	0	0	0	37,000	37,000	38,000	39,000	40,000	45,000
250	EDA	250-46520-491	Payments to Other Organizations	0	0	0	0	0	0	0	0	0	0
250	EDA	250-49980-602	Other Long-Term Obligation Principal	0	0	0	0	0	0	0	0	0	0
250	EDA	250-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
250 Total				234,291	308,266	383,502	74,234	242,561	260,913	281,681	292,237	303,272	318,808

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
252	EDA SCDP	252-46520-480	Other Miscellaneous	4,397	4,397	893	0	0	0	0	0	0	0
252	EDA SCDP	252-46520-491	Payments to Other Organizations	92,413	27,268	0	0	0	0	0	0	0	0
252 Total				**96,810**	**31,665**	**893**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
253	EDA RIVERBLU	253-46520-304	Legal Fees	0	0	0	0	0	0	0	0	0	0
253	EDA RIVERBLU	253-46520-406	Repairs & Maint - Grounds	0	0	0	0	0	0	0	0	0	0
253	EDA RIVERBLU	253-46520-480	Other Miscellaneous	0	0	0	0	0	0	0	0	0	0
253 Total				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
254	NORTH WIND	254-46520-301	Auditing & Consulting Services	0	0	0	0	1,875	1,875	1,969	2,067	2,171	2,279
254	NORTH WIND	254-46520-303	Engineering and Surveying Fees	0	0	0	0	4,500	4,500	4,500	4,500	4,500	4,500
254	NORTH WIND	254-46520-304	Legal Fees	0	0	0	0	1,500	1,500	1,500	1,500	1,500	1,500
254	NORTH WIND	254-46520-340	Advertising & Promotions	0	0	0	0	500	500	500	500	500	500
254	NORTH WIND	254-46520-381	Electric Utility	1,255	1,653	1,693	634	1,000	1,700	1,751	1,804	1,858	1,913
254	NORTH WIND	254-46520-383	Gas Utility	0	0	0	0	0	0				
254	NORTH WIND	254-46520-402	Repairs & Maint - Structures	709	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000
254	NORTH WIND	254-46520-406	Repairs & Maint - Grounds	2,970	1,166	1,300	0	2,000	1,800	1,800	1,800	1,800	1,800
254	NORTH WIND	254-46520-439	Special Projects	0	0	0	0	0	0	0	0	0	0
254	NORTH WIND	254-46520-443	Intergovernmental Fees	0	0	0	0	200	200	200	200	200	200
254	NORTH WIND	254-46520-462	Real Estate Taxes	1,022	887	1,452	411	1,075	1,075	1,075	1,075	1,075	1,075
254	NORTH WIND	254-46520-480	Other Miscellaneous	0	667	50	0	2,000	1,500	1,500	1,500	1,500	1,500
254	NORTH WIND	254-49950-500	Capital Outlay	0	0	0	0	0	0	0	0	0	0
254	NORTH WIND	254-49960-720	Transfers	0	0	0	0	0	0	0	0	0	0
254	NORTH WIND	254-49980-601	Bond Principal	25,000	25,000	0	0	0				0	0
254	NORTH WIND	254-49980-611	Bond Interest	713	238	0	0	0			0	0	0
254 Total				31,669	29,610	4,495	1,045	15,650	15,650	15,795	15,946	16,103	16,267

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
255	EDA GENERAL	255-46520-480	Other Miscellaneous	4,056	4,973	7,300	0	892	892	892	892	892	892
255	EDA GENERAL	255-46520-491	Payments to Other Organizations	6,000	4,735	11,000	2,885	7,533	7,533	7,533	7,533	7,533	7,533
255 Total				**10,056**	**9,708**	**18,300**	**2,885**	**8,425**	**8,425**	**8,425**	**8,425**	**8,425**	**8,425**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
260	TIF 1-13 RIVEF	260-46530-307	Management Fees	709	810	1,440	0	6,000	6,000	6,000	6,000	6,000	6,000
260 Total				**709**	**810**	**1,440**	**0**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
261	TIF 1-21 TIBOI	261-46530-307	Management Fees	1,895	1,858	3,019	0	4,000	4,000				
261	TIF 1-21 TIBOI	261-46530-482	TIF Payments	80,507	83,427	67,551	0	81,000	81,000	0	0	0	0
261	TIF 1-21 TIBOI	261-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
261 Total				**82,403**	**85,284**	**70,569**	**0**	**85,000**	**85,000**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
265	TIF 1-8 DOWN	265-49960-720	Transfers	0	0	0	0	0	0				
265 Total				**0**	**0**	**0**	**0**	**0**	**0**				

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
266	TIF 1-10 RUNI	266-46530-307	Management Fees	863	912	1,465	0	2,500	2,500	2,500	2,500		0
266	TIF 1-10 RUNI	266-46530-482	TIF Payments	42,742	42,553	33,676	18,731	42,007	42,007	42,007	0	0	0
266	TIF 1-10 RUNI	266-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
266 Total				**43,605**	**43,465**	**35,141**	**18,731**	**44,507**	**44,507**	**44,507**	**2,500**	**0**	**0**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
268	TIF 1-12 PRIM	268-46530-307	Management Fees	5,132	5,013	8,719	0	14,150	14,150	14,150	14,150	14,150	
268	TIF 1-12 PRIM	268-46530-482	TIF Payments	256,884	0	0	0	288,561	288,561	288,561	269,704	269,704	
268	TIF 1-12 PRIM	268-49960-720	Transfers	0	0	1,091	0	0					
268 Total				**262,016**	**5,013**	**9,810**	**0**	**302,711**	**302,711**	**302,711**	**283,854**	**283,854**	

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
270	TIF 1-16 GDF [	270-46530-307	Management Fees	553	0	0	0	0	0	0	0	0	0
270	TIF 1-16 GDF [	270-46530-482	TIF Payments	4,872	0	0	0	0	0	0	0	0	0
270	TIF 1-16 GDF [	270-46530-483	TIF Returned to County	7,961	0	0	0	0	0	0	0	0	0
270	TIF 1-16 GDF [	270-49960-720	Transfers	0	0	3,340	0	0					
270	TIF 1-16 GDF [	270-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
270 Total				**13,386**	**0**	**3,340**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
271	TIF 1-18 AG BI	271-46530-307	Management Fees	242	291	453	0	305	305	0	0	0	0
271	TIF 1-18 AG BI	271-46530-482	TIF Payments	12,083	13,415	10,413	5,729	12,600	12,600	0	0	0	0
271	TIF 1-18 AG BI	271-49960-720	Transfers	0	0	-710	0	0					
271	TIF 1-18 AG BI	271-49980-612	Other Interest	286	254	216	0	165	165	0	0	0	0
271 Total				**12,611**	**13,959**	**10,372**	**5,729**	**13,070**	**13,070**	**0**	**0**	**0**	**0**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
273	**TIF 1-17 NWIP**	273-46530-307	Management Fees	0	0	0	0	0	0	0	0	0	0
273	**TIF 1-17 NWIP**	273-49960-720	Transfers	0	0	60,957	0	0					
273	**TIF 1-17 NWIP**	273-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
273	**TIF 1-17 NWIP**	273-49980-720	Transfers - Debt Service	16,998	17,476	0	0	0	0	0	0	0	0
273 Total				**16,998**	**17,476**	**60,957**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
274	TIF 1-19 NWIP	274-46530-301	Auditing & Consulting Services	0	618	0	0	0	0	0	0	0	0
274	TIF 1-19 NWIP	274-46530-304	Legal Fees	0	0	0	0	0	0	0	0	0	0
274	TIF 1-19 NWIP	274-46530-307	Management Fees	4,345	4,164	0	0	7,698	7,698	7,698	7,698	7,698	7,698
274	TIF 1-19 NWIP	274-46530-443	Intergovernmental Fees	0	0	0	0	0	0	0	0	0	0
274	TIF 1-19 NWIP	274-46530-462	Real Estate Taxes	4,998	4,618	6,412	2,799	4,800	4,800	0	0	0	0
274	TIF 1-19 NWIP	274-46530-480	Other Miscellaneous	0	0	0	0	0	0				
274	TIF 1-19 NWIP	274-46530-591	TIF Land/Bldg Acquisition	0	0	0	0	0	0	0	0	0	0
274	TIF 1-19 NWIP	274-49960-720	Transfers	500,000	325,000	0	0	0	0	0	0	0	
274	TIF 1-19 NWIP	274-49980-601	Bond Principal	140,000	145,000	150,000	155,000	150,000	160,000	0	0		
274	TIF 1-19 NWIP	274-49980-611	Bond Interest	20,400	16,125	11,700	7,125	11,700	2,400	0	0		
274 Total				669,743	495,525	168,112	164,924	174,198	174,898	7,698	7,698	7,698	7,698

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
275	TIF 1-15 FULD.	275-46530-307	Management Fees	0	0	0	0	0	0	0	0		
275	TIF 1-15 FULD.	275-46530-482	TIF Payments	0	0	0	0	0	0	0	0		
275 Total				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
276	**TIF 1-20 NEW**	276-46530-304	Legal Fees	0	0	0	0	0	0	0	0		
276	**TIF 1-20 NEW**	276-46530-307	Management Fees	872	584	941	0	1,500	1,500				
276	**TIF 1-20 NEW**	276-46530-482	TIF Payments	30,640	26,927	21,614	0	24,000	24,000				
276	**TIF 1-20 NEW**	276-49980-612	Other Interest	1,006	945	885	0	991	991				
276 Total				**32,518**	**28,456**	**23,440**	**0**	**26,491**	**26,491**	**0**	**0**		

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
277	TIF 1-22 CEMS	277-46530-301	Auditing & Consulting Services	0	0	0	0	0	0	0	0		
277	TIF 1-22 CEMS	277-46530-303	Engineering and Surveying Fees	263	0	408	0	0	0	0	0		
277	TIF 1-22 CEMS	277-46530-304	Legal Fees	1,593	255	0	0	0	0				
277	TIF 1-22 CEMS	277-46530-307	Management Fees	1,330	1,663	2,468	0	0	0	0	0		
277	TIF 1-22 CEMS	277-46530-462	Real Estate Taxes	0	0	0	0	3,000	3,000	3,000	3,000	3,000	3,000
277	TIF 1-22 CEMS	277-46530-480	Other Miscellaneous	1,195	0	0	0	700	700	700	700	700	700
277	TIF 1-22 CEMS	277-46530-482	TIF Payments	463,173	60,379	38,198	21,232	65,000	65,000	76,500	85,500	94,500	103,500
277	TIF 1-22 CEMS	277-46530-483	TIF Returned to County	0	14,551	-14,551	0	0	0	0	0	0	0
277	TIF 1-22 CEMS	277-46530-592	TIF Site Imrpovements	1,240	0	0	0	0					
277	TIF 1-22 CEMS	277-49960-720	Transfers	0	664,392	-64,678	0	0	0	0	0	0	0
277	TIF 1-22 CEMS	277-49980-612	Other Interest	880	0	0	0	880	880	880	880	880	880
277 Total				469,672	741,240	-38,155	21,232	69,580	69,580	81,080	90,080	99,080	108,080

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
301	2003 IMPROV	301-47000-480	Other Miscellaneous	0	0	0	0	0	0	0	0	0	0
301	2003 IMPROV	301-49980-601	Bond Principal	0	0	0	0	0					
301	2003 IMPROV	301-49980-611	Bond Interest	0	0	0	0	0					
301 Total				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
302	4TH AVE IMPF	302-47000-480	Other Miscellaneous	0	0	0	0	0	0	0	0	0	0
302	4TH AVE IMPF	302-49980-601	Bond Principal	0	0	0	0	0					
302	4TH AVE IMPF	302-49980-611	Bond Interest	0	0	0	0	0					
302 Total				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
303	2007 STREET I	303-47000-480	Other Miscellaneous	855	0	0	0	0	0	0	0	0	0
303	2007 STREET I	303-49980-601	Bond Principal	80,000	85,000	0	0	0					
303	2007 STREET I	303-49980-611	Bond Interest	2,670	935	0	0	0					
303 Total				**83,525**	**85,935**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
305	2009 STREET I	305-47000-480	Other Miscellaneous	4,605	1,006	769	3,000	0	0	0	0	0	0
305	2009 STREET I	305-49980-601	Bond Principal	115,000	120,000	125,000	125,000	125,000					
305	2009 STREET I	305-49980-611	Bond Interest	8,550	6,200	3,750	1,250	3,750	0	0			
305 Total				**128,155**	**127,206**	**129,519**	**129,250**	**128,750**	**0**	**0**	**0**	**0**	**0**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
306	2013 STREET I	306-41000-301	Auditing & Consulting Services	0	0	0	0	0	0	0	0	0	0
306	2013 STREET I	306-41000-480	Other Miscellaneous	855	475	475	475	0	0	0	0	0	0
306	2013 STREET I	306-47000-620	Bond Issue	0	0	0	0	0	0	0	0	0	0
306	2013 STREET I	306-49980-601	Bond Principal	140,000	145,000	140,000	150,000	140,000	150,000	155,000	150,000	155,000	160,000
306	2013 STREET I	306-49980-611	Bond Interest	28,370	25,520	22,670	19,770	22,670	16,770	13,720	16,770	13,720	10,570
306 Total				**169,225**	**170,995**	**163,145**	**170,245**	**162,670**	**166,770**	**168,720**	**166,770**	**168,720**	**170,570**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
307	2017 STREET I	307-41000-304	Legal Fees	0	0	0	0	0	0	0	0	0	0
307	2017 STREET I	307-41000-480	Other Miscellaneous	2,105	1,006	1,006	475	0	0	0	0	0	0
307	2017 STREET I	307-49980-601	Bond Principal	130,000	135,000	135,000	140,000	135,000	145,000	150,000	145,000	150,000	155,000
307	2017 STREET I	307-49980-611	Bond Interest	78,895	74,920	70,870	66,745	70,870	62,470	58,045	62,470	58,045	53,470
307 Total				**211,000**	**210,926**	**206,876**	**207,220**	**205,870**	**207,470**	**208,045**	**207,470**	**208,045**	**208,470**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
308	2020 STREET I	308-41000-303	Engineering and Surveying Fees	0	0	0	0	0	0	0	0	0	0
308	2020 STREET I	308-41000-304	Legal Fees	0	0	0	0	0	0	0	0	0	0
308	2020 STREET I	308-41000-480	Other Miscellaneous	6,454	6,628	6,500	3,129	0	0	0	0	0	0
308	2020 STREET I	308-41000-500	Capital Outlay	2,039	0	0	0	0	0	0	0	0	0
308	2020 STREET I	308-47000-620	Bond Issue	0	0	0	0	0	0	0	0	0	0
308	2020 STREET I	308-49980-601	Bond Principal	150,000	155,000	160,000	165,000	160,000	170,000	175,000	180,000	185,000	190,000
308	2020 STREET I	308-49980-611	Bond Interest	89,225	84,650	79,925	75,050	79,925	70,025	64,850	58,525	54,050	48,525
308 Total				247,719	246,278	246,425	243,179	239,925	240,025	239,850	238,525	239,050	238,525

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
401	GENERAL CAP	401-41000-480	Other Miscellaneous	0	0	0	0	0	0	0	0	0	0
401	GENERAL CAP	401-41000-491	Payments to Other Organizations	0	0	0	0	0	0				
401	GENERAL CAP	401-49950-439	Special Projects	0	0	0	0	0	0	0	0	0	0
401	GENERAL CAP	401-49950-500	Capital Outlay - Office	72,294	44,781	4,475	13,613	27,500	350,000	350,000	350,000	350,000	350,000
401	GENERAL CAP	401-49950-501	Capital Outlay - Police	50,361	66,179	66,878	116,090	17,448	0	0	0	0	0
401	GENERAL CAP	401-49950-502	Capital Outlay - Fire	251,589	183,698	218,002	-105,000	120,000	0	0	0	0	0
401	GENERAL CAP	401-49950-503	Capital Outlay - Streets	135,433	329,503	283,436	18,024	215,700	0		0	0	0
401	GENERAL CAP	401-49950-504	Capital Outlay - Parks	41,669	66,021	87,343	22,703	27,500	0	0	0	0	0
401	GENERAL CAP	401-49950-505	Capital Outlay - Civil Defense	0	0	0	0	0	0				
401	GENERAL CAP	401-49950-506	Capital Outlay - Building & Zoning	1,312	6,757	0	0	0	0		0	0	0
401	GENERAL CAP	401-49950-508	Capital Outlay - Island Park Berm	0	0	0	20,322	0					
401	GENERAL CAP	401-49950-509	Capital Outlay - Administration	0	0	464,416	0	0	0	0	0	0	0
401	GENERAL CAP	401-49960-720	Transfers	0	0	0	0	0	0	0	0	0	0
401	GENERAL CAP	401-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
401	GENERAL CAP	401-49980-720	Transfers - Debt Service	73,434	73,434	72,084	0	76,409	74,910	73,409	76,909	75,259	76,084
401 Total				**626,092**	**770,373**	**1,196,634**	**85,753**	**484,557**	**424,910**	**423,409**	**426,909**	**425,259**	**426,084**

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
402	CAPITAL PROJ	402-47000-601	Bond Principal	0	0	0	0	0					
402	CAPITAL PROJ	402-47000-611	Bond Interest	0	0	0	0	0					
402	CAPITAL PROJ	402-47000-620	Bond Issue	0	0	0	0	0	0				
402	CAPITAL PROJ	402-49950-480	Other Miscellaneous	0	0	0	0	3,000	3,000	3,000	3,000	3,000	3,000
402	CAPITAL PROJ	402-49960-621	Fiscal Agent's Fees	0	0	0	0	0	0	0	0	0	0
402	CAPITAL PROJ	402-49960-720	Transfers	0	0	0	0	0	0	0	0	0	0
402	CAPITAL PROJ	402-49980-602	Other Long-Term Obligation Principal	85,000	95,000	95,000	95,000	95,000	100,000	100,000	100,000	100,000	105,000
402	CAPITAL PROJ	402-49980-612	Other Interest	28,890	27,090	25,190	23,290	25,190	21,340	19,340	21,340	19,340	17,290
402 Total				113,890	122,090	120,190	118,290	123,190	124,340	122,340	124,340	122,340	125,290

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
406	PIR	406-41000-480	Other Miscellaneous	575	1,333	0	0	0	0	0	0	0	0
406	PIR	406-49950-500	Capital Outlay	0	0	0	0	0	0	0	0	0	0
406	PIR	406-49960-720	Transfers	0	0	0	0	0	0	0	0	0	0
406	PIR	406-49980-601	Bond Principal	50,000	50,000	0	0	0			0	0	0
406	PIR	406-49980-611	Bond Interest	1,425	475	0	0	0			0	0	0
406 Total				**52,000**	**51,808**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
407	DILIPIDATED I	407-49950-480	Other Miscellaneous	0	0	2,500	0	20,000	0		0	0	0
407	DILIPIDATED I	407-49960-720	Transfers	0	0	0	0	0	0		0	0	0
407 Total				**0**	**0**	**2,500**	**0**	**20,000**	**0**		**0**	**0**	**0**

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2026 thru 2030

Capital Improvement Plan

Windom, MN

F

Project #	EDA 003
Project Name	NWIP South 80 Addition of Utilities

Total Project Cost	$425,000	Department	EDA
Type	Electric Infrastructure	Category	Street: New Construction
Priority	2 Very Important	Status	Active
Useful Life	25 years		

Description

Infrastructure for additonal industrial park. 75 acre expansion along with streets and utilities of approximately 1,750 feet.

Justification

In 2018, the EDA acquired the south 80 acres from Trotter. Infrastructure in Phase I was sized to handle Phase II including a mid-sized food processor. Phase II will be one large out-lot until a business is ready to move forward with a project. The busnesses will identify the size of lot they need and the EDA can subdivide the property at that time. In 2020 half the property (40 acres) was sold to Scott Veenker Enterprises. There is a 5-year rule for TIF. Infrastructure may need to be extended for the additional future development. Funds can be used as a match for BDPI or other grants.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Construction	0	250,000	0	0	0	**250,000**
Infrastructure (water, sewer, electric & telecom)	0	175,000	0	0	0	**175,000**
Total	**0**	**425,000**	**0**	**0**	**0**	**425,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
TIF Proceeds	0	175,000	0	0	0	**175,000**
State Aid\Grant	0	150,000	0	0	0	**150,000**
Sewer Fund	0	50,000	0	0	0	**50,000**
Water Fund	0	50,000	0	0	0	**50,000**
Total	**0**	**425,000**	**0**	**0**	**0**	**425,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

81

Project #	EDA 006
Project Name	East Highway 60 Development

Total Project Cost	$300,000	Department	EDA
Type	Electric Infrastructure	Category	Street: New Construction
Priority	2 Very Important	Status	Active
Useful Life	40 years		

Description

Commercial development along East Highway 60. This access the new car wash and provides an access point for additonal development north of Hwy 60. The required turn lane on Highway 60 will be constructed by the City but paid for by MN DOT.

Justification

The East Highway 60 Development is an infill project, since sewer and water are easily accessible to the lots. We would be utilizing existing infrastructure. The only new infrastructure would be the street.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Construction	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Private Developer	0	0	200,000	0	0	**200,000**
State Aid\Grant	0	0	100,000	0	0	**100,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Budget Impact

Partnering with a private developer to fund this project will result in the City getting new tax revenue.

2026 thru 2030

Capital Improvement Plan

Windom, MN

10

Project #	EDA 012
Project Name	Computer Replacement

Total Project Cost	$1,100	Contact	EDA Director
Department	EDA	Type	Hardware
Category	Computers	Priority	1 Critical
Status	Active	Useful Life	5 years

Description

Replace office computer (Administrative Assistant - 2026)

Justification

PC will not support Windows 365 which is needed for the City's cyber security.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	1,100	0	0	0	0	1,100
Total	**1,100**	**0**	**0**	**0**	**0**	**1,100**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	1,100	0	0	0	0	1,100
Total	**1,100**	**0**	**0**	**0**	**0**	**1,100**

Capital Improvement Plan
Windom, MN

8

Project #	EDA 013
Project Name	RLF Recapitalization

Total Project Cost	$100,000	Contact	EDA Director
Department	EDA	Type	Unassigned
Category	Unassigned	Priority	2 Very Important
Status	Active	Useful Life	5 years

Description

Recapitalize EDA programs such as Downtown Redevelopment, Facade Program and Commercial Rehab Program

Justification

Initial sources of funds have been largely expended and portions of those grants are forgivable. The RLF pool of funds is reliant upon pending repayments and as more loans are given the amount of available financial resources declines and fewer loans can be made.

Expenditures	2026	2027	2028	2029	2030	Total
Other	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
EDA - RLF	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

ELECTRIC

2026 Budget Tot Revenue By Fund

				2022 Total Activity	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through June	2025 Total Budget	2026 Total Budget 2026	2027 Total Budget 2027	2028 Total Budget 2028	2029 Total Budget 2029	2030 Total Budget 2030
				Sum of 2022Actual	Sum of 2023Actual	Sum of 2024Actual	Sum of 2025YTD	Current Yr Budget	Year 1 Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
604	ELECTRIC	604-33430	Other State Grants and Aids	-2,389	-5,679	0	0	0	0	0	0	0	0
604	ELECTRIC	604-36210	Interest Earnings	-22,164	-378,333	-323,382	-123,684	0	-116,000	-116,000	-116,000	-116,000	-116,000
604	ELECTRIC	604-37410	Electric Residential	-1,944,597	-2,015,985	-2,158,110	-1,097,072	-1,963,846	-2,292,470	-2,310,636	-2,328,984	-2,347,516	-2,366,232
604	ELECTRIC	604-37420	Electric Commercial	-825,196	-844,255	-911,349	-446,284	-825,126	-958,085	-966,371	-974,741	-983,194	-991,732
604	ELECTRIC	604-37430	Electric Industrial	-4,077,707	-3,192,316	-2,564,490	-1,467,236	-3,054,828	-3,018,546	-3,061,685	-3,092,013	-3,122,644	-3,153,585
604	ELECTRIC	604-37440	Electric Municipal	-19,084	-19,649	-21,610	-10,997	-19,084	-24,561	-24,561	-24,561	-24,561	-24,561
604	ELECTRIC	604-37450	Electric Connection/Reconnection Fees	-7,525	-7,350	-6,860	-4,290	-6,000	-6,000	-6,000	-6,000	-6,000	-6,000
604	ELECTRIC	604-37460	Electric Penalities	-13,674	-47,812	-59,436	-7,684	-19,000	-19,000	-19,000	-19,000	-19,000	-19,000
604	ELECTRIC	604-37470	Electric Materials Sold	-72,683	-66,164	-57,873	-43	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
604	ELECTRIC	604-37471	Electric Labor Sold	-22,486	-31,879	-78,295	-2,050	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
604	ELECTRIC	604-37472	Electric Security Lights	-12,574	-12,837	-12,319	-6,023	-12,500	-12,500	-12,500	-12,500	-12,500	-12,500
604	ELECTRIC	604-37473	Electric Utilities Plus	-295,964	-208,607	-132,138	-69,798	-89,000	-135,728	-89,000	-89,000	-89,000	-89,000
604	ELECTRIC	604-37490	Gain on Sale	-32,500	-21,084	0	0	0	0	0	0	0	0
604	ELECTRIC	604-37499	Electric Other Income	-18,689	-17,194	-375,836	-34,810	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
604	ELECTRIC	604-39200	Interfund Transfers	0	0	0	0	0	0	0	0	0	0
604	ELECTRIC	604-39310	Bond Proceeds	0	0	0	0	0	0	0	0	0	0
604	ELECTRIC	604-39320	Premium on Bonds Sold	0	0	0	0	0	0	0	0	0	0
604 Total				-7,367,231	-6,869,144	-6,701,698	-3,269,970	-6,009,384	-6,602,890	-6,625,754	-6,682,799	-6,740,415	-6,798,610

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
604	ELECTRIC	604-49550-101	Full-Time Employees - Regular	454,022	482,773	506,648	270,467	537,066	566,834	607,974	638,373	670,292	703,806
604	ELECTRIC	604-49550-102	Full-Time Employees - Overtime	27,587	29,817	30,464	15,769	32,760	32,760	34,398	36,118	37,924	39,820
604	ELECTRIC	604-49550-103	Part-Time Employees	14,113	11,124	23,612	0	25,230	31,158	32,716	34,352	36,069	37,873
604	ELECTRIC	604-49550-112	Vacation Pay	4,796	2,981	4,555	0	2,500	2,500	2,500	2,500	2,500	2,500
604	ELECTRIC	604-49550-113	Sick Pay	5,234	7,250	3,268	0	3,000	3,000	3,000	3,000	3,000	3,000
604	ELECTRIC	604-49550-121	PERA Contributions	44,216	48,164	40,250	21,306	43,262	46,027	48,328	50,745	53,282	55,946
604	ELECTRIC	604-49550-122	FICA Contributions	29,138	30,606	32,212	16,136	35,764	38,373	40,292	42,306	44,422	46,643
604	ELECTRIC	604-49550-125	Medicare Contributions	6,814	7,158	7,533	3,774	8,364	8,974	9,423	9,894	10,389	10,908
604	ELECTRIC	604-49550-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
604	ELECTRIC	604-49550-131	Employer Paid Insurance - Health	72,995	74,947	107,239	57,536	102,454	138,480	145,404	152,674	160,308	168,323
604	ELECTRIC	604-49550-133	Employer Paid Insurance - Life	1,080	1,056	1,144	544	1,295	1,295	1,295	1,295	1,295	1,295
604	ELECTRIC	604-49550-135	Veba Contributions	19,780	21,005	3,892	2,469	3,965	4,938	3,931	3,931	3,931	3,931
604	ELECTRIC	604-49550-136	Employer Paid Insurance - OPEB	0	0	0	0	5,000	0	0	0	0	0
604	ELECTRIC	604-49550-150	Capitalized Labor	-140,138	-99,681	-47,624	-46,670	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000
604	ELECTRIC	604-49550-200	Office Supplies	3,625	3,134	5,514	3,741	5,000	5,000	5,000	5,000	5,000	5,000
604	ELECTRIC	604-49550-211	Cleaning Supplies	727	289	436	372	500	600	600	600	600	600
604	ELECTRIC	604-49550-212	Motor Fuels	11,310	9,030	6,326	2,640	9,400	9,400	9,400	9,400	9,400	9,400
604	ELECTRIC	604-49550-217	Other Operating Supplies	20,451	15,868	19,835	3,933	25,000	25,000	25,000	25,000	25,000	25,000
604	ELECTRIC	604-49550-218	Uniforms	5,926	5,888	4,447	6,620	6,500	7,000	7,000	7,000	7,000	7,000
604	ELECTRIC	604-49550-241	Small Tools	4,978	4,245	2,621	3,763	6,000	6,000	6,000	6,000	6,000	6,000
604	ELECTRIC	604-49550-262	Merchandise for Resale - Generation Fuel	35,552	17,495	9,639	0	35,000	35,000	35,000	35,000	35,000	35,000
604	ELECTRIC	604-49550-263	Merchandise for Resale - Power	3,846,204	4,029,409	3,412,681	1,263,643	4,006,201	3,083,152	3,174,730	3,262,509	3,340,566	3,438,904
604	ELECTRIC	604-49550-301	Auditing & Consulting Services	2,385	11,234	10,557	8,449	4,000	10,000	10,000	10,000	10,000	10,000
604	ELECTRIC	604-49550-303	Engineering and Surveying Fees	5,263	15,256	1,552	4,345	8,000	10,000	10,000	10,000	10,000	10,000
604	ELECTRIC	604-49550-304	Legal Fees	0	10,553	7,278	5,270	1,500	5,000	5,000	5,000	5,000	5,000
604	ELECTRIC	604-49550-308	Training & Registrations	13,659	14,324	14,254	4,120	12,000	22,000	22,000	22,000	22,000	12,000
604	ELECTRIC	604-49550-310	Lab Testing	2,006	1,248	3,326	2,763	4,000	4,000	4,000	4,000	4,000	4,000
604	ELECTRIC	604-49550-315	Energy Development	1,677	15,570	0	33,471	3,000	100,000	3,000	3,000	3,000	3,000
604	ELECTRIC	604-49550-321	Telephone	2,483	2,208	1,986	816	4,000	2,500	4,000	4,000	4,000	4,000
604	ELECTRIC	604-49550-322	Postage	5,372	5,611	6,592	3,083	6,000	6,000	6,000	6,000	6,000	6,000
604	ELECTRIC	604-49550-325	Dispatching	439	699	995	455	900	1,000	1,000	1,000	1,000	1,000
604	ELECTRIC	604-49550-326	Data Processing	39,103	38,177	38,102	23,817	47,000	70,000	70,000	70,000	70,000	70,000
604	ELECTRIC	604-49550-331	Travel Expense	729	1,281	998	898	2,000	2,000	2,000	2,000	2,000	2,000
604	ELECTRIC	604-49550-333	Freight and Express	629	92	76	0	500	500	500	500	500	500
604	ELECTRIC	604-49550-334	Meals/Lodging	0	10	1,178	76	1,500	1,500	1,500	1,500	1,500	1,500
604	ELECTRIC	604-49550-340	Advertising & Promotions	457	178	98	1,705	500	500	500	500	500	500
604	ELECTRIC	604-49550-350	Printing & Design	269	172	572	0	500	500	500	500	500	500
604	ELECTRIC	604-49550-361	Insurance - General Liability	8,285	10,635	9,527	18,285	11,486	11,486	12,405	13,398	14,469	15,627
604	ELECTRIC	604-49550-362	Insurance - Property	131,798	147,382	140,286	182,371	159,173	190,000	171,906	185,659	200,512	216,553
604	ELECTRIC	604-49550-363	Insurance - Automotive	2,822	3,250	3,166	3,590	3,510	3,510	3,791	4,094	4,422	4,775
604	ELECTRIC	604-49550-364	Insurance - Worker's Compensation	11,517	12,221	6,511	6,019	13,993	13,993	15,112	16,321	17,627	19,037
604	ELECTRIC	604-49550-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,530	1,530	1,652	1,784	1,927	2,081
604	ELECTRIC	604-49550-381	Electric Utility	1,774	1,294	1,842	825	2,000	2,000	2,000	2,000	2,000	2,000
604	ELECTRIC	604-49550-382	Water Utility	400	247	566	288	500	500	500	500	500	500
604	ELECTRIC	604-49550-383	Gas Utility	4,290	7,094	3,047	2,690	10,000	8,000	10,000	10,000	10,000	10,000
604	ELECTRIC	604-49550-384	Refuse Disposal	1,160	1,593	1,377	816	1,500	1,500	1,500	1,500	1,500	1,500
604	ELECTRIC	604-49550-385	Sewer Utility	725	508	1,107	609	1,000	1,000	1,000	1,000	1,000	1,000
604	ELECTRIC	604-49550-402	Repairs & Maint - Structures	4,164	7,242	7,324	6,774	15,000	15,000	15,000	15,000	15,000	15,000
604	ELECTRIC	604-49550-404	Repairs & Maint - M&E	10,072	11,959	15,074	11,977	12,000	12,000	12,000	12,000	12,000	12,000

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
604	ELECTRIC	604-49550-405	Repairs & Maint - Vehicle	3,230	9,711	23,104	1,726	12,000	12,000	12,000	12,000	12,000	12,000
604	ELECTRIC	604-49550-406	Repairs & Maint - Grounds	4,359	1,720	1,937	918	5,000	5,000	5,000	5,000	5,000	5,000
604	ELECTRIC	604-49550-408	Repairs & Maint - Distribution System	-12,676	38,487	32,063	37,252	50,000	50,000	50,000	50,000	50,000	50,000
604	ELECTRIC	604-49550-409	Repairs & Maint - Utilities	861	1,989	1,380	819	1,500	1,500	1,500	1,500	1,500	1,500
604	ELECTRIC	604-49550-410	Repairs & Maint - Generation	29,741	21,009	44,557	51,870	60,000	160,000	60,000	60,000	60,000	60,000
604	ELECTRIC	604-49550-411	Repairs & Maint - Sub Station	6,687	4,694	4,844	4,880	3,000	5,000	5,000	5,000	5,000	5,000
604	ELECTRIC	604-49550-413	Repairs & Maint - Transmission	0	786	6,578	0	0	5,000	5,000	5,000	5,000	5,000
604	ELECTRIC	604-49550-432	Uncollectible	10,130	3,201	2,553	-40	5,000	5,000	5,000	5,000	5,000	5,000
604	ELECTRIC	604-49550-433	Dues & Subscriptions	17,081	17,557	19,635	18,942	25,000	25,000	25,000	25,000	25,000	25,000
604	ELECTRIC	604-49550-435	Books and Pamphlets	0	0	0	0	0	0	0	0	0	0
604	ELECTRIC	604-49550-441	Transmission Fees	4,602	4,415	3,964	2,077	4,000	4,000	4,000	4,000	4,000	4,000
604	ELECTRIC	604-49550-444	License Fees	2,587	3,494	2,980	2,635	4,750	4,750	4,750	4,750	4,750	4,750
604	ELECTRIC	604-49550-450	Conservation	102,884	99,067	86,510	24,870	100,000	100,000	100,000	100,000	100,000	100,000
604	ELECTRIC	604-49550-460	Miscellaneous Taxes	3,428	3,507	3,036	1,820	2,000	2,000	2,000	2,000	2,000	2,000
604	ELECTRIC	604-49550-463	Obsolete Inventory	0	0	91	0	0	0	0	0	0	0
604	ELECTRIC	604-49550-480	Other Miscellaneous	0	853	741	217,404	5,500	5,500	5,500	5,500	5,500	5,500
604	ELECTRIC	604-49550-491	Payments to Other Organizations	14,400	15,600	14,400	8,400	14,400	14,400	14,400	14,400	14,400	14,400
604	ELECTRIC	604-49550-620	Bond Issue	0	149,515	0	0	0	0	0	0	0	0
604	ELECTRIC	604-49950-500	Capital Outlay	0	0	0	0	1,740,000	500,000	640,000	1,590,000	480,000	470,000
604	ELECTRIC	604-49960-720	Transfers	200,750	200,750	200,750	0	200,750	200,750	200,750	200,750	200,750	200,750
604	ELECTRIC	604-49970-420	Depreciation	591,596	630,971	856,690	418,311	900,000	900,000	1,000,000	1,000,000	650,000	650,000
604	ELECTRIC	604-49980-601	Bond Principal	0	0	0	0	0	220,000	230,000	230,000	230,000	230,000
604	ELECTRIC	604-49980-611	Bond Interest	0	0	202,415	298,363	0	288,863	277,613	277,613	277,613	277,613
604	ELECTRIC	604-49980-720	Transfers for Debt Service	0	0	0	0	362,415	0	0	0	0	0
604 Total				5,700,819	6,231,342	5,961,753	3,041,136	8,576,668	6,910,273	7,086,370	8,186,465	6,870,446	7,018,535

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ELE 001
Project Name	Distribution System Upgrades

Total Project Cost	$6,650,000	Department	Electric
Type	Electric Infrastructure	Category	Electric: Distribution
Priority	1 Critical	Status	Active
Useful Life	25 years		

Description

Distribution System Upgrade will include investment in wire, poles, transformers cabinets and related items for the electric department.

Justification

On-going maintenance and upgrading of electrical distribution system to accommodate power use, minimizing outages, increasing efficiencies and buried lines.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
4,050,000	Construction	500,000	350,000	350,000	350,000	350,000	1,900,000	700,000
	Total	**500,000**	**350,000**	**350,000**	**350,000**	**350,000**	**1,900,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
4,050,000	Electric Fund	500,000	350,000	350,000	350,000	350,000	1,900,000	700,000
	Total	**500,000**	**350,000**	**350,000**	**350,000**	**350,000**	**1,900,000**	

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ELE 004
Project Name	Misc Equipment - Unidentified

Total Project Cost	$678,000	Department	Electric
Type	Equipment	Category	Equipment: Miscellaneous
Priority	3 Important	Status	Active
Useful Life	5 years		

Description

Replacement of Equipment (as needed) for the operation of the Electric Dept.

Justification

Various shop tools and equipment (e.g. trenchers) willl wear out or break. Cost of repair is often as much as replacement.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
438,000	Equipment	40,000	40,000	40,000	40,000	40,000	200,000	40,000
	Total	40,000	40,000	40,000	40,000	40,000	200,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
438,000	Electric Fund	40,000	40,000	40,000	40,000	40,000	200,000	40,000
	Total	40,000	40,000	40,000	40,000	40,000	200,000	

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Project #	ELE 036
Project Name	35' Bucket Truck - Unit #350

Total Project Cost	$250,000	Department	Electric
Type	Equipment	Category	Equipment: Electric
Priority	1 Critical	Status	Active
Useful Life	15 years		

Description

Unit #350 is a 35' budket truck. The unit will be 15 years old and the hoses, cylinders, pumps and other key componets will be nearing the end of their life and reparis will be costly.

Justification

Truck is essential to day-to-day operations of the electric distribution system.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Vehicles	0	250,000	0	0	0	**250,000**
Total	**0**	**250,000**	**0**	**0**	**0**	**250,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Electric Fund	0	250,000	0	0	0	**250,000**
Total	**0**	**250,000**	**0**	**0**	**0**	**250,000**

Budget Impact

Funding to be from Electric reserves less any trade-in value.

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ELE 037
Project Name	Switchgear Improvements

Total Project Cost	$450,000	Department	Electric
Type	Electric Infrastructure	Category	Electric: Distribution
Priority	1 Critical	Status	Active
Useful Life	25 years		

Description

Add two additional breaker sections to indoor switch gear.

Justification

Added redundancy to distribution system. Currently only have three feeder breakers on indoor gear. Loss of outdoor gear buiding would create overloading of looping points in the distribution system.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
450,000							

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	450,000	0	0	0	450,000
Total	**0**	**450,000**	**0**	**0**	**0**	**450,000**

Project #	ELE 038
Project Name	Unit 340 Dump Truck

Total Project Cost	$80,000	Contact	Electric Utility Manager
Department	Electric	Type	Equipment
Category	Equipment: Electric	Priority	1 Critical
Status	Active	Useful Life	15 years

Description

Unit 340 is a 1-ton Dump Truck

Justification

Unity 340 will be 15 years old and staff feels it is already undersized for current use. The new unit wil be upsized to a 550 chassis.

Expenditures	2026	2027	2028	2029	2030	Total
Vehicles	0	0	0	0	80,000	**80,000**
Total	**0**	**0**	**0**	**0**	**80,000**	**80,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	80,000	**80,000**
Total	**0**	**0**	**0**	**0**	**80,000**	**80,000**

Budget Impact

Funds from Electric Dept reserves less the trade-in value of the old unit.

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ELE 039
Project Name	Vacuum Excavator

Total Project Cost	$90,000	Contact	Electric Utility Manager
Department	Electric	Type	Equipment
Category	Equipment: Electric	Priority	1 Critical
Status	Active	Useful Life	10 years

Description

Vermeer vacuum excavator unit

Justification

Current vac is 2019 model and due for replacment. Vac is critical to the electric department summer construction projects and is also utilized by Streets, Water, and Telecom Depts.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	0	0	0	90,000	0	**90,000**
Total	**0**	**0**	**0**	**90,000**	**0**	**90,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	90,000	0	**90,000**
Total	**0**	**0**	**0**	**90,000**	**0**	**90,000**

Budget Impact

Funds to come from Electric Reserves less any money recieved from trade-in of 2019 unit.

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	ELE 040			
Project Name	28 MVA Substation Transformer			

Total Project Cost	$1,200,000	Contact	Electric Utility Manager
Department	Electric	Type	Electric Infrastructure
Category	Electric: Transmission	Priority	1 Critical
Status	Active	Useful Life	40 years

Description

New or refurbished 28 MVA Substation Transformer

Justification

This 1987 unit is the back up for the electric system as of the 2016 construction of the new substation. The utility needs to have a back-up for the electric utility and the 1987 model is at the end of its useful life. It was repaired once in 1991 when it was hit by lightening. Transformers are 1 - 2 years lead time in purchasing (as of 8/2025).

Expenditures	2026	2027	2028	2029	2030	Total
Infrastructure (water, sewer, electric & telecom)	0	0	1,200,000	0	0	**1,200,000**
Total	**0**	**0**	**1,200,000**	**0**	**0**	**1,200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	1,200,000	0	0	**1,200,000**
Total	**0**	**0**	**1,200,000**	**0**	**0**	**1,200,000**

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Capital Improvement Plan

Windom, MN

Project #	ELE 041
Project Name	Mini Skid Steer Replacement

Total Project Cost	$0	Contact	Electric Utility Manager
Department	Electric	Type	Equipment
Category	Equipment: Electric	Priority	1 Critical
Status	Withdrawn	Useful Life	7 years

Description

Replacement of Mini Skid Steer Unit

Justification

Current unit is 6 years old in 2025. The machine is utilized by Electric and other departments. It fills many roles and is used for service installs, backfilling, snow removal and loading\unloading. Repair costs are starting to incrase and downtime delays sets back work. Trade value estimated to be $25,000

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	0	0	0	0	0	0
Total	0	0	0	0	0	0

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

LIBRARY

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
211	LIBRARY	211-31010	Current Ad Valorem Taxes	-205,449	-186,885	-206,057	-247,674	-247,674	-220,563	-231,134	-238,711	-248,794	-259,433
211	LIBRARY	211-33620	County Grants	-18,292	-19,056	-20,982	-9,522	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000
211	LIBRARY	211-34950	Other Charges for Services	-566	-2,029	-1,108	-334	-500	-500	-500	-500	-500	-500
211	LIBRARY	211-35103	Library Fines	-3,288	-3,184	-3,068	-1,426	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
211	LIBRARY	211-36200	Other Income	-928	-281	0	0	0	0	0	0	0	0
211	LIBRARY	211-36210	Interest Earnings	-49	-605	-724	-106	0	0	0	0	0	0
211	LIBRARY	211-36220	Rental Income	-300	-300	-300	0	0	0	0	0	0	0
211	LIBRARY	211-36230	Contributions and Donations - Private	-2,914	-2,936	-598	-2,188	-500	-500	-500	-500	-500	-500
211	LIBRARY	211-36231	Private Grants	-500	-869	0	0	0	0	0	0	0	0
211 Total				-232,287	-216,145	-232,837	-261,251	-271,674	-244,563	-255,134	-262,711	-272,794	-283,433

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
211	LIBRARY	211-45501-101	Full-Time Employees - Regular	58,956	60,987	63,823	34,522	70,782	75,982	79,781	83,770	87,959	92,357
211	LIBRARY	211-45501-103	Part-Time Employees	52,328	49,436	49,372	23,860	55,528	57,500	60,375	63,394	66,563	69,892
211	LIBRARY	211-45501-121	PERA Contributions	8,079	8,182	8,490	4,252	9,473	10,011	10,512	11,037	11,589	12,168
211	LIBRARY	211-45501-122	FICA Contributions	6,838	6,767	6,923	3,583	7,831	8,276	8,690	9,124	9,581	10,060
211	LIBRARY	211-45501-125	Medicare Contributions	1,599	1,583	1,619	838	1,831	1,936	2,033	2,134	2,241	2,353
211	LIBRARY	211-45501-126	Minnesota Paid Leave						631	663	696	731	767
211	LIBRARY	211-45501-131	Employer Paid Insurance - Health	2,891	0	0	0	9,337	9,910	9,910	9,910	9,910	9,910
211	LIBRARY	211-45501-133	Employer Paid Insurance - Life	192	192	208	96	192	192	192	192	192	192
211	LIBRARY	211-45501-135	Veba Contributions	1,250	0	0	0	1,900	0	1,878	1,878	1,878	1,878
211	LIBRARY	211-45501-200	Office Supplies	3,359	2,502	1,502	1,472	2,700	3,200	3,200	3,200	3,200	3,200
211	LIBRARY	211-45501-211	Cleaning Supplies	279	347	583	424	400	400	400	400	400	400
211	LIBRARY	211-45501-217	Other Operating Supplies	4,675	6,250	5,994	4,476	4,200	4,200	4,200	4,200	4,200	4,200
211	LIBRARY	211-45501-304	Legal Fees	0	0	0	0	300	0	300	300	300	300
211	LIBRARY	211-45501-308	Training & Registrations	0	35	133	125	300	300	300	300	300	300
211	LIBRARY	211-45501-321	Telephone	1,939	1,802	1,991	994	1,700	2,000	1,700	1,700	1,700	1,700
211	LIBRARY	211-45501-322	Postage	0	0	0	0	200	200	200	200	200	200
211	LIBRARY	211-45501-326	Data Processing	8,463	8,800	8,966	8,335	8,500	8,500	8,925	9,371	9,840	10,332
211	LIBRARY	211-45501-331	Travel Expense	40	310	0	0	500	400	500	500	500	500
211	LIBRARY	211-45501-334	Meals/Lodging	0	0	0	0	300	100	300	300	300	300
211	LIBRARY	211-45501-350	Printing & Design	940	956	458	1,586	500	1,000	500	500	500	500
211	LIBRARY	211-45501-361	Insurance - General Liability	556	739	611	613	673	673	740	814	895	985
211	LIBRARY	211-45501-362	Insurance - Property	4,608	5,379	5,402	5,516	6,269	6,269	6,896	7,585	8,344	9,178
211	LIBRARY	211-45501-364	Insurance - Worker's Compensation	701	2,034	711	729	1,512	800	1,663	1,830	2,012	2,214
211	LIBRARY	211-45501-365	Insurance - Misc	296	291	291	268	383	383	421	463	509	560
211	LIBRARY	211-45501-381	Electric Utility	2,597	2,487	2,835	1,154	3,000	3,000	3,000	3,000	3,000	3,000
211	LIBRARY	211-45501-382	Water Utility	239	222	252	167	200	300	200	200	200	200
211	LIBRARY	211-45501-383	Gas Utility	5,331	4,150	2,640	2,527	5,000	5,000	5,000	5,000	5,000	5,000
211	LIBRARY	211-45501-385	Sewer Utility	517	477	562	345	400	600	400	400	400	400
211	LIBRARY	211-45501-402	Repairs & Maint - Structures	10,473	9,993	11,475	6,893	8,000	10,000	8,000	8,000	8,000	8,000
211	LIBRARY	211-45501-406	Repairs & Maint - Grounds	900	900	1,540	2,050	2,000	2,000	2,000	2,000	2,000	2,000
211	LIBRARY	211-45501-409	Repairs & Maint - Utilities	514	0	0	0	1,000	0	1,000	1,000	1,000	1,000
211	LIBRARY	211-45501-433	Dues & Subscriptions	2,264	2,111	2,701	1,345	3,000	2,500	3,000	3,000	3,000	3,000
211	LIBRARY	211-45501-435	Books and Pamphlets	22,565	13,870	21,852	10,607	25,000	25,000	25,000	25,000	25,000	25,000
211	LIBRARY	211-45501-460	Miscellaneous Taxes	100	100	100	100	100	100	100	100	100	100
211	LIBRARY	211-45501-480	Other Miscellaneous	17,031	820	3,031	3,101	1,200	1,200	1,155	1,213	1,250	1,287
211	LIBRARY	211-49950-500	Capital Outlay	0	3,956	1,681	0	37,464	2,000	2,000		0	0
211 Total				220,522	195,680	205,747	119,977	271,674	244,563	255,134	262,711	272,794	283,433

Capital Improvement Plan

Windom, MN

Project #	LIB 007
Project Name	Computer Replacement

Total Project Cost	$20,000	Department	Library
Type	Equipment	Category	Equipment: Computers
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Replacement of the personal computers used by the public and the 3 for staff. Goal to replace 2 per year.

Justification

Library computers get heavy use from the public and need to be replaced on a regular schedule.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
16,000	Equipment	2,000	2,000	0	0	0	**4,000**
	Total	**2,000**	**2,000**	**0**	**0**	**0**	**4,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
16,000	General Fund	2,000	2,000	0	0	0	**4,000**
	Total	**2,000**	**2,000**	**0**	**0**	**0**	**4,000**

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Capital Improvement Plan
Windom, MN

Project #	LIQUOR 015
Project Name	Computer Replacement

Total Project Cost	$9,200	Contact	Liquor Store Manager
Department	Liquor	Type	Hardware
Category	Equipment: Computers	Priority	1 Critical
Status	Active	Useful Life	5 years

Description
Replace computer in Liquor Store Manager's office. Computer replaced in 2018 and POS replaced. Replace POS computers (2) and server in office (replaced in 2022).

Justification
2025 Replacement of computer. 2026 Replacement of POS server and register computers (2)

Prior	Expenditures		2026	2027	2028	2029	2030	Total
4,200	Equipment		1,500	3,500	0	0	0	5,000
		Total	**1,500**	**3,500**	**0**	**0**	**0**	**5,000**

Prior	Funding Sources		2026	2027	2028	2029	2030	Total
4,200	Liquor Fund		1,500	3,500	0	0	0	5,000
		Total	**1,500**	**3,500**	**0**	**0**	**0**	**5,000**

LIQUOR STORE

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
609	LIQUOR	609-33430	Other State Grants and Aids	-961	-21	0	0	0	0	0	0	0	0
609	LIQUOR	609-36210	Interest Earnings	-325	-14,910	-26,221	-1,983	0	0	0	0	0	0
609	LIQUOR	609-37811	Liquor Store Liquor Sales	-775,478	-802,043	-792,940	-391,887	-830,000	-835,000	-853,788	-872,998	-892,640	-912,725
609	LIQUOR	609-37812	Liquor Store Beer Sales	-1,338,253	-1,283,868	-1,171,310	-547,834	-1,350,000	-1,350,000	-1,391,850	-1,434,997	-1,479,482	-1,525,346
609	LIQUOR	609-37813	Liquor Store Wine Sales	-234,956	-216,196	-213,736	-94,102	-225,000	-210,000	-213,570	-217,201	-220,893	-224,648
609	LIQUOR	609-37815	Liquor Store Other Merchandise	-16,279	-15,287	-11,211	-5,026	-16,750	-12,000	-17,204	-17,410	-17,619	-17,831
609	LIQUOR	609-37816	Liquor Store Tobacco Sales	-7,105	-4,449	-2,810	-1,002	-35,000	-2,500	-2,555	-2,611	-2,669	-2,727
609	LIQUOR	609-37817	Liquor Store Non-Alcoholic	-25,319	-31,760	-30,084	-15,576	-40,000	-35,000	-35,770	-36,557	-37,361	-38,183
609	LIQUOR	609-37819	Liquor Store Ice Sales	-9,644	-10,435	-9,085	-3,616	-10,500	-11,000	-11,187	-11,377	-11,571	-11,767
609	LIQUOR	609-37820	Liquor Store THC Sales	0	-741	-3,598	-8,723	-5,000	-15,000	-15,450	-15,914	-16,391	-16,883
609	LIQUOR	609-37840	Liquor Store Cash Over Off Sale	-22	16	-24	174	0	0	0	0	0	0
609	LIQUOR	609-37850	Liquor Store Discounts Given	560	0	0	0	0	0	0	0	0	0
609	LIQUOR	609-37890	Liquor Store Gain on Sale	0	0	0	0	0	0	0	0	0	0
609	LIQUOR	609-37899	Liquor Store Other Income	-5,781	-4,657	-3,180	-50	0	-3,500	-3,500	-3,500	-3,500	-3,500
609	LIQUOR	609-39310	Bond Proceeds	0	0	0	0	0	0	0	0	0	0
609	LIQUOR	609-39320	Premium on Bonds Sold	0	0	0	0	0	0	0	0	0	0
609 Total				-2,413,563	-2,384,351	-2,264,201	-1,069,624	-2,512,250	-2,474,000	-2,544,874	-2,612,565	-2,682,126	-2,753,610

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
609	LIQUOR	609-49751-101	Full-Time Employees - Regular	144,721	156,896	186,385	107,105	213,734	185,381	194,650	204,383	214,602	225,332
609	LIQUOR	609-49751-102	Full-Time Employees - Overtime	1,503	2,023	2,184	166	1,575	1,575	1,654	1,736	1,823	1,914
609	LIQUOR	609-49751-103	Part-Time Employees	79,501	81,746	66,258	26,722	44,615	74,631	78,362	82,280	86,394	90,714
609	LIQUOR	609-49751-112	Vacation Pay	2,257	1,777	5,578	0	2,500	2,500	2,500	2,500	2,500	2,500
609	LIQUOR	609-49751-113	Sick Pay	1,586	5,569	6,903	0	2,500	2,500	2,500	2,500	2,500	2,500
609	LIQUOR	609-49751-121	PERA Contributions	39,921	38,432	17,890	9,668	19,494	19,619	20,600	21,630	22,711	23,847
609	LIQUOR	609-49751-122	FICA Contributions	12,772	13,699	14,657	7,700	16,115	16,218	17,029	17,881	18,775	19,714
609	LIQUOR	609-49751-125	Medicare Contributions	2,987	3,204	3,428	1,801	3,769	3,793	3,983	4,182	4,391	4,610
609	LIQUOR	609-49751-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
609	LIQUOR	609-49751-131	Employer Paid Insurance - Health	20,578	29,045	41,009	23,647	47,870	41,903	43,998	46,198	48,508	50,933
609	LIQUOR	609-49751-133	Employer Paid Insurance - Life	384	384	576	288	655	655	655	655	655	655
609	LIQUOR	609-49751-135	Veba Contributions	8,100	8,151	3,892	2,469	3,965	4,938	4,938	4,938	4,938	4,938
609	LIQUOR	609-49751-136	Employer Paid Insurance - OPEB	0	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000
609	LIQUOR	609-49751-200	Office Supplies	5,392	2,284	1,370	982	2,500	2,000	2,050	2,100	2,150	2,200
609	LIQUOR	609-49751-211	Cleaning Supplies	1,944	2,177	3,073	845	2,000	2,250	2,300	2,350	2,400	2,450
609	LIQUOR	609-49751-217	Other Operating Supplies	6,182	7,589	6,597	3,570	6,200	6,400	6,600	6,800	7,000	7,200
609	LIQUOR	609-49751-251	Liquor	565,114	555,366	563,280	301,768	581,000	567,800	580,576	593,638	606,995	620,653
609	LIQUOR	609-49751-252	Beer	1,044,751	988,048	873,824	438,360	999,000	972,000	1,002,132	1,033,198	1,065,227	1,098,249
609	LIQUOR	609-49751-253	Wine	134,489	131,857	129,886	60,784	139,500	115,500	117,464	119,460	121,491	123,557
609	LIQUOR	609-49751-254	Soft Drinks & Mix	18,251	17,483	16,009	8,499	15,000	16,500	16,750	17,000	17,250	17,500
609	LIQUOR	609-49751-256	Tobacco Products	5,566	3,593	1,957	755	26,250	1,750	1,789	1,828	1,868	1,909
609	LIQUOR	609-49751-257	Ice	5,400	5,043	4,750	1,692	5,250	4,950	5,034	5,120	5,207	5,295
609	LIQUOR	609-49751-258	THC	0	505	3,812	5,901	3,250	9,000	9,270	9,548	9,835	10,130
609	LIQUOR	609-49751-259	Non- Alcholic	0	10,331	11,171	5,133	9,500	9,500	9,750	10,000	10,250	10,500
609	LIQUOR	609-49751-261	Other Merchandise	2,382	2,288	1,165	675	1,200	1,200	1,200	1,200	1,200	1,200
609	LIQUOR	609-49751-301	Auditing & Consulting Services	2,385	2,537	8,057	7,284	3,500	3,500	3,780	4,082	4,409	4,762
609	LIQUOR	609-49751-304	Legal Fees	218	1,022	1,215	0	500	500	500	500	500	500
609	LIQUOR	609-49751-308	Training & Registrations	185	125	470	135	450	450	450	450	450	450
609	LIQUOR	609-49751-321	Telephone	1,856	1,486	2,906	1,361	1,750	1,750	1,750	1,750	1,750	1,750
609	LIQUOR	609-49751-322	Postage	26	64	40	24	45	60	64	67	71	76
609	LIQUOR	609-49751-326	Data Processing	9,564	7,811	5,041	1,140	2,000	2,000	2,000	2,000	2,000	2,000
609	LIQUOR	609-49751-331	Travel Expense	199	185	218	225	200	250	275	300	325	350
609	LIQUOR	609-49751-333	Freight and Express	14,240	13,811	13,271	7,100	14,250	14,250	14,500	14,750	15,000	15,250
609	LIQUOR	609-49751-334	Meals/Lodging	769	674	769	824	800	850	900	950	1,000	1,050
609	LIQUOR	609-49751-340	Advertising & Promotions	37,271	37,101	30,768	10,589	30,000	30,000	30,000	30,000	30,000	30,000
609	LIQUOR	609-49751-350	Printing & Design	260	479	483	104	350	350	375	400	425	450
609	LIQUOR	609-49751-361	Insurance - General Liability	9,414	10,870	9,476	13,887	11,740	11,740	12,679	13,694	14,789	15,972
609	LIQUOR	609-49751-362	Insurance - Property	3,853	4,455	5,315	6,111	4,811	4,811	5,196	5,612	6,061	6,546
609	LIQUOR	609-49751-364	Insurance - Worker's Compensation	6,168	6,999	3,561	2,921	6,851	6,851	7,399	7,991	8,630	9,321
609	LIQUOR	609-49751-365	Insurance - Misc	296	291	291	268	346	346	373	403	435	470
609	LIQUOR	609-49751-381	Electric Utility	10,194	10,092	4,650	1,997	10,500	10,500	10,500	10,500	10,500	10,500
609	LIQUOR	609-49751-382	Water Utility	290	232	343	151	300	300	300	300	300	300
609	LIQUOR	609-49751-383	Gas Utility	2,757	2,735	2,077	1,147	3,000	2,500	2,500	2,500	2,500	2,500
609	LIQUOR	609-49751-384	Refuse Disposal	2,136	2,211	2,406	1,266	2,400	2,500	2,600	2,700	2,800	2,900
609	LIQUOR	609-49751-385	Sewer Utility	481	464	537	275	550	550	550	550	550	550
609	LIQUOR	609-49751-402	Repairs & Maint - Structures	2,553	315	2,033	118	750	750	750	750	750	750
609	LIQUOR	609-49751-404	Repairs & Maint - M&E	4,351	1,743	6,283	160	2,500	2,500	2,500	2,500	2,500	2,500
609	LIQUOR	609-49751-406	Repairs & Maint - Grounds	1,434	688	11,091	0	1,000	1,000	1,000	1,000	1,000	1,000
609	LIQUOR	609-49751-409	Repairs & Maint - Utilities	692	62	701	0	500	500	500	500	500	500

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
609	LIQUOR	609-49751-433	Dues & Subscriptions	1,994	2,972	6,412	2,017	3,000	6,500	6,500	6,500	6,500	6,500
609	LIQUOR	609-49751-437	Credit Card Fees	42,377	49,688	52,149	21,192	47,000	54,000	55,000	56,000	57,000	58,000
609	LIQUOR	609-49751-444	License Fees	2,317	2,430	2,550	2,635	2,500	2,500	2,500	2,500	2,500	2,500
609	LIQUOR	609-49751-460	Miscellaneous Taxes	267	291	450	198	350	350	350	350	350	350
609	LIQUOR	609-49751-480	Other Miscellaneous	1,414	2,379	4,493	240	1,500	1,500	1,500	1,500	1,500	1,500
609	LIQUOR	609-49751-620	Bond Issue	0	10,992	0	0	0	0	0	0	0	0
609	LIQUOR	609-49950-500	Capital Outlay	0	0	0	0	7,000	7,000	7,000	10,500	7,000	5,000
609	LIQUOR	609-49960-720	Transfers	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000
609	LIQUOR	609-49970-420	Depreciation	26,463	23,042	31,055	13,138	40,000	30,000	30,000	30,000	30,000	30,000
609	LIQUOR	609-49980-601	Bond Principal	0	0	0	0	0					
609	LIQUOR	609-49980-611	Bond Interest	0	0	17,188	25,300	0					
609	LIQUOR	609-49980-720	Transfers for Debt Service	0	0	0	0	44,925	44,425	43,425	43,425	43,425	43,425
609 Total				2,390,204	2,365,737	2,291,955	1,130,333	2,494,811	2,409,646	2,475,500	2,548,150	2,616,192	2,688,222

Capital Improvement Plan

Windom, MN

Project #	LIQUOR 016
Project Name	Equipment Replacement Fund

Total Project Cost	$72,000	Department	Liquor
Type	Equipment	Category	Equipment: Miscellaneous
Priority	2 Very Important	Status	Active
Useful Life	10 years		

Description

Fund for the replacement of small equipment (e.g. coolers/motors, cash registers, ice machines, etc) that may fail.

Justification

Equipment failure would cause loss of business.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
42,000	Equipment	5,000	5,000	5,000	5,000	5,000	**25,000**	5,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
42,000	Liquor Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	5,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

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POOL

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
230	POOL	230-31010	Current Ad Valorem Taxes	-77,833	-92,779	-110,918	-99,456	-99,456	-19,358	-106,950	-114,750	-118,047	-126,444
230	POOL	230-34720	Pool Admission	-20,130	-17,855	-326	70	-20,000	0	-20,000	-20,000	-20,000	-20,000
230	POOL	230-34721	Pool Instruction	-17,636	-15,315	-275	35	-17,000	0	-17,000	-17,000	-17,000	-17,000
230	POOL	230-34740	Concessions	-6,062	-5,516	-1,152	0	-6,000	0	-6,000	-6,000	-6,000	-6,000
230	POOL	230-34950	Other Charges for Services	-217	-94	0	0	-100	0	-100	-100	-100	-100
230	POOL	230-36200	Other Income	-609	-183	0	0	-100	0	-100	-100	-100	-100
230	POOL	230-36230	Contributions and Donations - Private	-150	0	0	0	-1,500	0	-1,500	-1,500	-1,500	-1,500
230 Total				-122,637	-131,742	-112,671	-99,351	-144,156	-19,358	-151,650	-159,450	-162,747	-171,144

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
230	POOL	230-45124-101	Full-Time Employees - Regular	8,877	9,210	9,695	5,268	10,561	11,339	11,906	12,501	13,126	13,783
230	POOL	230-45124-102	Full-Time Employees - Overtime	0	0	0	0	0	0	0	0	0	0
230	POOL	230-45124-103	Part-Time Employees	55,523	51,282	12,858	1,100	60,000	0	63,000	66,150	69,458	72,930
230	POOL	230-45124-121	PERA Contributions	666	691	727	395	792	850	893	937	984	1,033
230	POOL	230-45124-122	FICA Contributions	3,944	3,662	1,303	276	4,375	703	4,644	4,876	5,120	5,376
230	POOL	230-45124-125	Medicare Contributions	922	857	305	65	1,023	164	1,087	1,141	1,198	1,258
230	POOL	230-45124-126	Minnesota Paid Leave						50	330	346	363	382
230	POOL	230-45124-131	Employer Paid Insurance - Health	2,349	2,572	2,754	1,506	3,012	3,252	3,415	3,585	3,765	3,953
230	POOL	230-45124-135	Veba Contributions	651	599	397	250	400	500	397	397	397	397
230	POOL	230-45124-200	Office Supplies	25	53	0	0	200	0	200	200	200	200
230	POOL	230-45124-211	Cleaning Supplies	717	575	98	0	550	0	550	550	550	550
230	POOL	230-45124-212	Motor Fuels	0	0	0	0	100	0	100	100	100	100
230	POOL	230-45124-216	Chemicals and Chemical Products	10,671	7,333	2,937	20	7,500	0	7,500	7,500	7,500	7,500
230	POOL	230-45124-217	Other Operating Supplies	5,319	2,504	3,561	914	3,500	0	3,500	3,500	3,500	3,500
230	POOL	230-45124-260	Concessions	4,730	3,757	2,104	0	4,000	0	4,000	4,000	4,000	4,000
230	POOL	230-45124-308	Training & Registrations	50	40	350	250	300	0	300	300	300	300
230	POOL	230-45124-321	Telephone	195	180	244	0	400	0	400	400	400	400
230	POOL	230-45124-322	Postage	14	16	26	16	100	0	100	100	100	100
230	POOL	230-45124-326	Data Processing	2,616	1,844	3,525	1,372	2,000	2,000	2,100	2,205	2,315	2,431
230	POOL	230-45124-331	Travel Expense	0	0	0	0	100	0	100	100	100	100
230	POOL	230-45124-334	Meals/Lodging	0	0	0	0	300	0	300	300	300	300
230	POOL	230-45124-340	Advertising & Promotions	275	325	0	0	350	0	350	350	350	350
230	POOL	230-45124-350	Printing & Design	0	0	0	0	750	0	750	750	750	750
230	POOL	230-45124-361	Insurance - General Liability	288	382	317	403	368	400	404	445	489	538
230	POOL	230-45124-364	Insurance - Worker's Compensation	2,729	4,202	2,136	1,751	4,444	100	4,888	5,377	5,915	6,506
230	POOL	230-45124-365	Insurance - Misc	3,024	3,509	3,491	3,579	4,051	0	4,456	4,902	5,392	5,932
230	POOL	230-45124-381	Electric Utility	2,635	2,357	1,120	208	3,500	0	3,500	3,500	3,500	3,500
230	POOL	230-45124-382	Water Utility	7,130	6,488	3,059	0	5,500	0	5,500	5,500	5,500	5,500
230	POOL	230-45124-383	Gas Utility	7,845	4,098	1,470	240	7,500	0	10,500	10,500	10,500	10,500
230	POOL	230-45124-384	Refuse Disposal	627	384	199	0	225	0	225	225	225	225
230	POOL	230-45124-385	Sewer Utility	150	189	366	323	100	0	100	100	100	100
230	POOL	230-45124-401	Repairs & Maint - Buildings	89	0	366	0	0	0	0	0	0	0
230	POOL	230-45124-402	Repairs & Maint - Structures	6,880	7,448	7,147	0	9,400	0	7,000	9,400	7,000	9,400
230	POOL	230-45124-404	Repairs & Maint - M&E	5,512	7,179	1,861	0	5,000	0	5,000	5,000	5,000	5,000
230	POOL	230-45124-409	Repairs & Maint - Utilities	0	0	0	0	500	0	1,000	1,000	1,000	1,000
230	POOL	230-45124-460	Miscellaneous Taxes	212	0	0	0	2,000	0	2,000	2,000	2,000	2,000
230	POOL	230-45124-480	Other Miscellaneous	1,136	760	1,756	2,040	1,200	0	1,155	1,213	1,250	1,250
230	POOL	230-49950-500	Capital Outlay	6,789	0	0	0	0	0	0	0	0	0
230 Total				142,591	122,496	64,169	19,978	144,101	19,358	151,650	159,450	162,747	171,144

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Capital Improvement Plan

Windom, MN

Project #	POOL 003
Project Name	New or Renovated Pool

Total Project Cost	$7,500,000	Department	Pool
Type	Electric Infrastructure	Category	Buildings
Priority	1 Critical	Status	Active
Useful Life	25 years		

Description

Rebuild an outdoor pool $7 - 10 million

Justification

Existing pool was built in 1960s and renovated in the 1980s. Upgrade of pool and mechanics needed. Feasibility study on three options was completed in 2006. In 2016 a narrow scope feasibility study was completed giving costs and ideas for the renovation of the existing pool. In 2024 the pool recieved major damage from the flood and in 2025 the City was determined by FEMA to have sustained abotu $287,000 of damage as the pool was at the end of its useful life so no additonal reimbursements were provided.

Expenditures	2026	2027	2028	2029	2030	Total
Construction	0	7,500,000	0	0	0	**7,500,000**
Total	**0**	**7,500,000**	**0**	**0**	**0**	**7,500,000**

Funding Sources	2026	2027	2028	2029	2030	Total
GO Bonds	0	5,000,000	0	0	0	**5,000,000**
Private Foundations\Grants	0	1,500,000	0	0	0	**1,500,000**
Donations	0	725,000	0	0	0	**725,000**
FEMA Disaster Funds	275,000	0	0	0	0	**275,000**
Total	**275,000**	**7,225,000**	**0**	**0**	**0**	**7,500,000**

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SEWER

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
602	SEWER	602-33430	Other State Grants and Aids	-1,139	-23	0	0	0	0	0	0	0	0
602	SEWER	602-36101	Special Assessments Principal	-1,960	-2,211	7,721	-15	-440	-440	0	0	0	0
602	SEWER	602-36210	Interest Earnings	-51,211	-152,671	-162,370	-61,116	-50,000	-100,000	-100,000	-100,000	-100,000	-100,000
602	SEWER	602-37210	Sewer Residential	-951,353	-975,148	-1,047,972	-538,592	-978,500	-1,075,000	-1,075,000	-1,075,000	-1,075,000	-1,075,000
602	SEWER	602-37220	Sewer Commercial	-1,267,662	-890,246	-664,635	-337,446	-684,950	-705,000	-705,000	-705,000	-705,000	-705,000
602	SEWER	602-37250	Sewer Connection/Reconnection	-600	-300	0	0	-300	-300	-300	-300	-300	-300
602	SEWER	602-37260	Sewer Penalties	-4,321	-15,842	-19,765	-2,502	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
602	SEWER	602-37270	Sewer Materials Sold	-136	-979	0	0	-500	-500	-500	-500	-500	-500
602	SEWER	602-37271	Sewer Labor Sold	-150	-100	0	0	0	0	0	0	0	0
602	SEWER	602-37290	Gain on Sale	0	0	0	0	0	0	0	0	0	0
602	SEWER	602-37299	Sewer Other Income	-3,289	-1,932	-7,496	-248	-500	-500	-500	-500	-500	-500
602	SEWER	602-39200	Interfund Transfers	0	-2,000,000	0	0	0					
602	SEWER	602-39301	Capital Cost Sharing	0	0	0	0	0	0	0	0	0	0
602 Total				-2,281,820	-4,039,452	-1,894,516	-939,919	-1,720,190	-1,886,740	-1,886,300	-1,886,300	-1,886,300	-1,886,300

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
602	SEWER	602-49450-101	Full-Time Employees - Regular	214,851	229,508	243,243	132,214	295,422	305,371	310,193	325,703	341,988	359,087
602	SEWER	602-49450-102	Full-Time Employees - Overtime	16,439	17,686	22,379	8,485	26,250	20,000	27,563	28,941	30,388	31,907
602	SEWER	602-49450-103	Part-Time Employees	9,613	6,624	3,156	0	8,292	8,420	8,707	9,142	9,599	10,079
602	SEWER	602-49450-112	Vacation Pay	736	1,361	2,165	0	2,000	2,000	2,000	2,000	2,000	2,000
602	SEWER	602-49450-113	Sick Pay	2,449	2,519	-44	0	2,500	2,500	2,500	2,500	2,500	2,500
602	SEWER	602-49450-121	PERA Contributions	27,324	28,730	19,888	10,462	24,125	24,872	25,331	26,598	27,928	29,324
602	SEWER	602-49450-122	FICA Contributions	13,705	14,358	15,177	8,009	20,458	21,083	21,481	22,555	23,683	24,867
602	SEWER	602-49450-125	Medicare Contributions	3,205	3,358	3,549	1,873	4,785	4,931	5,024	5,275	5,539	5,816
602	SEWER	602-49450-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
602	SEWER	602-49450-131	Employer Paid Insurance - Health	45,412	41,925	47,523	23,530	73,007	69,034	72,486	76,110	79,915	83,911
602	SEWER	602-49450-133	Employer Paid Insurance - Life	384	384	416	160	815	815	738	738	738	738
602	SEWER	602-49450-135	Veba Contributions	11,712	10,823	2,305	1,469	2,365	2,938	2,345	2,345	2,345	2,345
602	SEWER	602-49450-136	Employer Paid Insurance - OPEB	0	0	0	0	0	0	0	0	0	0
602	SEWER	602-49450-200	Office Supplies	2,062	1,739	563	508	2,000	2,000	2,000	2,000	2,000	2,000
602	SEWER	602-49450-211	Cleaning Supplies	0	270	0	31	600	600	600	600	600	600
602	SEWER	602-49450-212	Motor Fuels	3,064	2,640	3,616	881	4,000	4,000	4,000	4,000	4,000	4,000
602	SEWER	602-49450-216	Chemicals and Chemical Products	182,328	102,995	10,766	4,370	50,000	50,000	50,000	50,000	50,000	50,000
602	SEWER	602-49450-217	Other Operating Supplies	4,859	3,274	3,973	2,534	4,000	4,000	4,000	4,000	4,000	4,000
602	SEWER	602-49450-227	Utility System Maint Supplies	1,695	26	0	0	1,500	1,500	1,500	1,500	1,500	1,500
602	SEWER	602-49450-241	Small Tools	902	177	679	350	1,500	1,500	1,500	1,500	1,500	1,500
602	SEWER	602-49450-301	Auditing & Consulting Services	2,385	4,607	8,057	10,058	4,500	10,000	4,500	4,500	4,500	4,500
602	SEWER	602-49450-303	Engineering and Surveying Fees	6,361	686	0	0	2,500	2,500	2,500	2,500	2,500	2,500
602	SEWER	602-49450-304	Legal Fees	278	75	0	2,525	500	500	500	500	500	500
602	SEWER	602-49450-308	Training & Registrations	1,009	2,021	1,548	60	3,000	3,000	3,000	3,000	3,000	3,000
602	SEWER	602-49450-310	Lab Testing	40,301	44,319	39,187	18,592	45,000	45,000	45,000	45,000	45,000	45,000
602	SEWER	602-49450-321	Telephone	3,822	3,846	3,768	1,819	4,600	4,600	4,600	4,600	4,600	4,600
602	SEWER	602-49450-322	Postage	5,324	5,578	6,546	3,049	5,500	6,500	5,500	5,500	5,500	5,500
602	SEWER	602-49450-323	Radio Units	0	0	0	0	400	400	400	400	400	400
602	SEWER	602-49450-326	Data Processing	20,765	20,019	20,479	12,432	23,000	23,000	24,150	25,358	26,625	27,957
602	SEWER	602-49450-331	Travel Expense	0	585	198	0	1,000	1,000	1,000	1,000	1,000	1,000
602	SEWER	602-49450-334	Meals/Lodging	1,132	2,319	600	0	2,300	2,300	2,300	2,300	2,300	2,300
602	SEWER	602-49450-350	Printing & Design	269	550	527	125	500	500	500	500	500	500
602	SEWER	602-49450-361	Insurance - General Liability	7,300	9,442	7,291	6,147	8,021	8,021	8,823	9,705	10,675	11,743
602	SEWER	602-49450-362	Insurance - Property	16,326	19,633	19,613	21,054	22,759	22,759	25,035	27,538	30,292	33,321
602	SEWER	602-49450-363	Insurance - Automotive	980	1,030	1,000	1,129	1,100	1,100	1,210	1,331	1,464	1,611
602	SEWER	602-49450-364	Insurance - Worker's Compensation	5,519	5,554	4,357	3,567	8,877	8,877	9,765	10,741	11,815	12,997
602	SEWER	602-49450-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,632	1,632	1,795	1,975	2,172	2,390
602	SEWER	602-49450-381	Electric Utility	127,104	115,353	123,560	63,269	115,000	120,000	120,000	125,000	130,000	135,000
602	SEWER	602-49450-382	Water Utility	1,705	1,661	2,451	2,595	4,000	4,000	4,000	4,000	4,000	4,000
602	SEWER	602-49450-383	Gas Utility	19,298	20,725	15,429	15,202	30,800	30,800	30,800	30,800	30,800	30,800
602	SEWER	602-49450-384	Refuse Disposal	630	3,194	840	396	800	800	800	800	800	800
602	SEWER	602-49450-402	Repairs & Maint - Structures	556	1,025	660	1,742	1,000	1,000	1,000	1,000	1,000	1,000
602	SEWER	602-49450-404	Repairs & Maint - M&E	18,442	12,650	24,108	18,601	35,000	35,000	35,000	35,000	35,000	35,000
602	SEWER	602-49450-405	Repairs & Maint - Vehicle	1,020	318	1,340	91	2,500	2,500	2,500	2,500	2,500	2,500
602	SEWER	602-49450-406	Repairs & Maint - Grounds	88	193	1,281	273	800	800	800	800	800	800
602	SEWER	602-49450-408	Repairs & Maint - Distribution System	27,630	44,575	37,741	26,015	50,000	50,000	50,000	50,000	50,000	50,000
602	SEWER	602-49450-409	Repairs & Maint - Utilities	0	0	30	0	2,000	2,000	2,000	2,000	2,000	2,000
602	SEWER	602-49450-432	Uncollectible	3,744	1,999,133	771	0	4,000	4,000	4,000	4,000	4,000	4,000
602	SEWER	602-49450-433	Dues & Subscriptions	2,070	0	1,289	544	2,000	2,000	2,000	2,000	2,000	2,000

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
602	SEWER	602-49450-444	License Fees	9,474	8,290	8,409	2,635	9,000	9,000	9,000	9,000	9,000	9,000
602	SEWER	602-49450-446	Sludge Hauling	45,595	52,209	30,851	0	45,000	45,000	45,000	45,000	45,000	45,000
602	SEWER	602-49450-480	Other Miscellaneous	1,290	266	547	0	1,100	1,100	1,100	1,100	1,100	1,100
602	SEWER	602-49450-620	Bond Issue	0	0	0	0	0	0	0	0	0	0
602	SEWER	602-49950-500	Capital Outlay	0	0	1,493	0	40,000	40,000	40,000	40,000	40,000	40,000
602	SEWER	602-49960-720	Transfers	750	750	750	0	750	750	750	750	750	750
602	SEWER	602-49970-420	Depreciation	1,003,254	988,167	984,037	489,798	1,000,000	985,000	985,000	985,000	985,000	985,000
602	SEWER	602-49970-421	Amortization	-20,539	-20,539	-20,539	0	-2,780	-2,780	-2,780	-2,780	-2,780	-2,780
602	SEWER	602-49980-601	Bond Principal	0	0	0	0	503,563	513,450	534,500	534,500	534,500	534,500
602	SEWER	602-49980-611	Bond Interest	132,454	120,235	83,728	66,125	83,728	76,128	67,468	67,468	67,469	67,468
602	SEWER	602-49980-612	Other Interest	0	0	0	0	0	0	0	0	0	0
602	SEWER	602-49980-720	Transfers - Debt Service	59,670	58,582	58,224	19,405	58,224	0	0	0	0	0
602 Total				**2,088,018**	**3,996,862**	**1,850,967**	**983,460**	**2,645,293**	**2,587,801**	**2,615,483**	**2,649,892**	**2,686,007**	**2,723,931**

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Project #	SEWER 001
Project Name	General Plant Improvement\Maintence

Total Project Cost	$95,000	Department	Wastewater
Type	Maintenance	Category	Wastewater: Plant
Priority	2 Very Important	Status	Active
Useful Life	10 years		

Description
General maintenance and repairs of the Wastewater Treatment Plant

Justification
Maintain plant in high standard of operation as required by regulations.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
60,000	Facility Maintenance	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
60,000	Sewer Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Capital Improvement Plan

Windom, MN

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Project #	SEWER 006
Project Name	General Equipment

Total Project Cost	$395,000	Department	Wastewater
Type	Equipment	Category	Water: Maintenance Equipment
Priority	3 Important	Status	Active
Useful Life	5 years		

Description

Replacement and\or purchase of tools needed for operations or safety equipment.

Justification

Various shop tools and equipment willl wear out or break. Cost of repair is often as much as replacement.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
255,000	Equipment	20,000	20,000	20,000	20,000	20,000	**100,000**	40,000
	Total	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**100,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
255,000	Sewer Fund	20,000	20,000	20,000	20,000	20,000	**100,000**	40,000
	Total	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**100,000**	

Capital Improvement Plan
Windom, MN

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Project #	SEWER 007
Project Name	Interceptor\Collection System Improvements

Total Project Cost	$200,000	Department	Wastewater
Type	Maintenance	Category	Wastewater: Collection System
Priority	1 Critical	Status	Active
Useful Life	20 years		

Description
General repairs, upgrades and replacment of collection system items.

Justification
Maintenance of existing infrastructure.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
130,000	Construction	10,000	10,000	10,000	10,000	10,000	**50,000**	20,000
	Total	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**50,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
130,000	Sewer Fund	10,000	10,000	10,000	10,000	10,000	**50,000**	20,000
	Total	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**50,000**	

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	SEWER 010
Project Name	Lift Station Improvements

Total Project Cost	$100,000	Department	Wastewater
Type	Maintenance	Category	Wastewater: Collection System
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Replacement of worn\outdated equipment.

Justification

Maintenance of existing infrastructure including replacement of worn pumps, etc.

Prior	Expenditures		2026	2027	2028	2029	2030	Total	Future
65,000	Construction		5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
		Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources		2026	2027	2028	2029	2030	Total	Future
65,000	Sewer Fund		5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
		Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

TELECOM

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
614	TELECOM	614-39200	Interfund Transfer	0	0	0	0	0	0	0	0	0	0
614 Total				-2,919,587	-2,914,209	-2,812,875	-1,398,001	-2,803,970	-2,691,728	-2,612,030	-2,601,000	-2,592,990	-2,584,030

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
614	TELECOM	614-49870-101	Full-Time Employees - Regular	327,342	388,027	421,572	228,126	467,972	475,272	499,036	523,987	550,187	577,696
614	TELECOM	614-49870-102	Full-Time Employees - Overtime	31,284	30,814	37,958	21,716	33,075	33,075	34,729	36,465	38,288	40,203
614	TELECOM	614-49870-103	Part-Time Employees	14,419	9,937	4,331	0	10,688	10,880	11,424	11,995	12,595	13,225
614	TELECOM	614-49870-112	Vacation Pay	-453	325	-4,127	0	5,000	5,000	5,000	5,000	5,000	5,000
614	TELECOM	614-49870-113	Sick Pay	-6,579	1,533	773	0	4,000	4,000	4,000	4,000	4,000	4,000
614	TELECOM	614-49870-121	PERA Contributions	45,651	37,906	34,507	18,646	38,380	38,942	40,889	42,934	45,080	47,334
614	TELECOM	614-49870-122	FICA Contributions	21,068	24,111	26,041	14,082	31,728	32,192	33,802	35,492	37,266	39,130
614	TELECOM	614-49870-125	Medicare Contributions	4,927	5,638	6,090	3,293	7,420	7,530	7,907	8,302	8,717	9,153
614	TELECOM	614-49870-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
614	TELECOM	614-49870-131	Employer Paid Insurance - Health	35,653	70,848	92,436	49,415	101,299	113,075	118,729	124,665	130,898	137,443
614	TELECOM	614-49870-133	Employer Paid Insurance - Life	752	960	1,040	480	1,205	1,205	1,090	1,090	1,090	1,090
614	TELECOM	614-49870-135	Veba Contributions	19,164	19,252	3,892	2,468	3,965	4,938	4,938	4,938	4,938	4,938
614	TELECOM	614-49870-136	Employer Paid Insurance - OPEB	0	0	0	0	0	0	0	0	0	0
614	TELECOM	614-49870-200	Office Supplies	1,546	1,196	1,696	687	2,600	1,600	2,600	2,600	2,600	2,600
614	TELECOM	614-49870-211	Cleaning Supplies	676	480	1,054	343	1,200	1,200	1,200	1,200	1,200	1,200
614	TELECOM	614-49870-212	Motor Fuels	2,392	2,551	2,521	1,188	3,000	3,000	3,000	3,000	3,000	3,000
614	TELECOM	614-49870-217	Other Operating Supplies	18,879	24,010	25,664	15,233	28,000	28,000	30,000	32,500	34,000	36,500
614	TELECOM	614-49870-218	Uniforms	310	1,409	300	0	1,500	1,500	1,500	1,500	1,500	1,500
614	TELECOM	614-49870-223	Buidling Repair Supplies	8	0	0	0	0	0	0	0	0	0
614	TELECOM	614-49870-227	Utility System Maint Supplies	33,411	35,000	18,726	4,046	35,000	25,000	35,000	35,000	35,000	35,000
614	TELECOM	614-49870-240	Equipment	0	0	0	0	0	0	0	0	0	0
614	TELECOM	614-49870-241	Small Tools	929	2,146	856	38	2,000	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-301	Auditing & Consulting Services	3,371	7,530	13,464	8,449	10,000	10,000	10,000	10,000	10,000	10,000
614	TELECOM	614-49870-303	Engineering and Surveying Fees	3,502	7,938	29,255	12,232	8,000	8,000	8,000	8,000	8,000	8,000
614	TELECOM	614-49870-304	Legal Fees	8,253	9,188	9,898	5,338	10,000	10,000	10,000	10,000	10,000	10,000
614	TELECOM	614-49870-308	Training & Registrations	260	200	0	200	2,000	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-321	Telephone	7,419	6,800	7,244	3,482	8,000	7,000	7,000	7,000	7,000	7,000
614	TELECOM	614-49870-322	Postage	5,400	5,599	6,555	3,088	5,500	6,000	6,000	6,000	6,000	6,500
614	TELECOM	614-49870-326	Data Processing	51,818	54,453	53,179	26,960	60,000	55,000	55,000	55,500	55,500	55,800
614	TELECOM	614-49870-331	Travel Expense	0	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-334	Meals/Lodging	385	0	0	0	1,500	1,500	1,500	1,500	1,500	1,500
614	TELECOM	614-49870-340	Advertising & Promotions	10,333	3,582	2,433	898	10,000	4,000	10,000	10,000	10,000	10,000
614	TELECOM	614-49870-350	Printing & Design	1,780	440	447	385	2,000	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-361	Insurance - General Liability	3,540	4,587	4,022	6,856	4,954	4,954	5,350	5,779	6,241	6,740
614	TELECOM	614-49870-362	Insurance - Property	5,767	6,708	6,754	6,871	7,245	7,245	7,824	8,450	9,126	9,856
614	TELECOM	614-49870-363	Insurance - Automotive	604	827	959	943	701	701	757	818	883	954
614	TELECOM	614-49870-364	Insurance - Worker's Compensation	21,335	16,432	11,311	15,172	26,168	26,168	28,262	30,523	32,965	35,602
614	TELECOM	614-49870-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,484	1,484	1,603	1,731	1,869	2,019
614	TELECOM	614-49870-381	Electric Utility	32,146	33,277	41,005	19,933	36,000	40,000	36,000	36,000	36,000	36,000
614	TELECOM	614-49870-382	Water Utility	233	222	252	129	250	250	250	250	250	250
614	TELECOM	614-49870-383	Gas Utility	1,515	1,493	787	753	2,100	2,100	2,100	2,100	2,100	2,100
614	TELECOM	614-49870-384	Refuse Disposal	1,221	1,186	1,155	685	1,300	1,300	1,500	1,550	1,600	1,650
614	TELECOM	614-49870-385	Sewer Utility	452	436	512	262	500	500	500	500	500	500
614	TELECOM	614-49870-401	Repairs & Maint - Buildings	1,337	1,262	1,524	99	3,000	3,000	3,000	3,000	3,000	3,000
614	TELECOM	614-49870-402	Repairs & Maint - Structures	5,765	5,130	610	610	5,000	5,000	5,000	5,000	5,000	5,000
614	TELECOM	614-49870-404	Repairs & Maint - M&E	7,326	7,500	11,430	7,808	7,500	7,500	7,500	7,500	7,500	7,500
614	TELECOM	614-49870-405	Repairs & Maint - Vehicle	851	1,222	368	928	2,000	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-406	Repairs & Maint - Grounds	1,641	1,046	1,770	730	1,500	1,500	1,500	1,500	1,500	1,500
614	TELECOM	614-49870-408	Repairs & Maint - Distribution System	1,968	24,269	-25,082	0	10,000	10,000	13,500	15,000	17,500	17,500

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
614	TELECOM	614-49870-419	Vehicle Lease	679	3,183	26	3,244	6,500	6,500	6,500	6,500	6,500	6,500
614	TELECOM	614-49870-432	Uncollectible	5,017	2,483	956	0	3,500	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-433	Dues & Subscriptions	475	1,550	2,361	1,502	2,000	2,000	2,000	2,000	2,000	2,000
614	TELECOM	614-49870-441	Transmission Fees	4,017	3,822	4,116	2,655	4,000	5,000	4,000	4,000	4,000	4,000
614	TELECOM	614-49870-442	Subscriber Fees	787,024	773,387	762,544	384,793	700,000	770,000	700,000	700,000	700,000	700,000
614	TELECOM	614-49870-443	Intergovernmental Fees	23,414	22,570	25,546	11,008	23,000	23,000	23,000	23,000	23,000	23,000
614	TELECOM	614-49870-444	License Fees	22,906	25,369	25,482	25,318	28,000	28,000	28,000	29,000	29,000	29,000
614	TELECOM	614-49870-445	Switch Fees	23,438	10,192	12,705	7,929	25,000	16,000	16,000	16,000	16,000	16,000
614	TELECOM	614-49870-447	Internet Expense	111,413	131,844	131,024	77,107	140,000	140,000	140,000	140,000	140,000	140,000
614	TELECOM	614-49870-448	On-Call Support	13,253	14,757	14,486	6,035	15,500	15,500	15,500	15,500	15,500	15,500
614	TELECOM	614-49870-451	Call Completion	44,754	57,648	105,771	33,159	60,000	60,000	60,000	60,000	60,000	60,000
614	TELECOM	614-49870-460	Miscellaneous Taxes	3,901	4,661	4,573	2,259	2,000	2,000	2,300	2,600	2,800	3,000
614	TELECOM	614-49870-480	Other Miscellaneous	5,015	-17,813	12,631	477	3,500	3,500	3,500	3,500	3,500	3,500
614	TELECOM	614-49870-620	Bond Issue	0	0	0	0	0	0	0	0	0	0
614	TELECOM	614-49950-500	Capital Outlay	0	1,944	1,445	0	0	0	0	0	0	0
614	TELECOM	614-49960-720	Transfers	2,250	2,250	2,250	0	2,250	2,250	2,250	2,250	2,250	2,250
614	TELECOM	614-49970-420	Depreciation	332,136	332,535	334,821	130,539	350,000	300,000	300,000	300,000	300,000	300,000
614	TELECOM	614-49970-421	Amortization	-1,949	2,215	2,215	0	2,050	2,050	2,050	2,050	2,050	2,050
614	TELECOM	614-49980-601	Bond Principal	0	0	0	0	719,000	743,000	760,000	671,000	671,000	671,000
614	TELECOM	614-49980-611	Bond Interest	149,576	133,677	122,284	60,374	122,284	91,675	75,971	75,971	75,971	75,971
614	TELECOM	614-49980-612	Other Interest	0	1,703	1,337	0	0	0				
614 Total				2,258,192	2,366,867	2,423,194	1,230,306	3,215,318	3,222,086	3,210,060	3,167,739	3,214,965	3,263,754

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	STR 034
Project Name	Tractor

Total Project Cost	$60,000	Department	Streets
Type	Equipment	Category	Equipment: Street Department
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

Utility type tractor.

Justification

Used by streets, parks and arena. Needs to be replaced.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	60,000	0	0	0	0	60,000
Total	**60,000**	**0**	**0**	**0**	**0**	**60,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	60,000	0	0	0	0	60,000
Total	**60,000**	**0**	**0**	**0**	**0**	**60,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	TEL 014
Project Name	Office Space Upgrade

Total Project Cost	$5,000	Department	Telecom
Type	Electric Infrastructure	Category	Telecom Building
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

Updates to office space

Expenditures	2026	2027	2028	2029	2030	Total
Building	0	0	0	0	5,000	5,000
Total	**0**	**0**	**0**	**0**	**5,000**	**5,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Telecom Fund	0	0	0	0	5,000	5,000
Total	**0**	**0**	**0**	**0**	**5,000**	**5,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	TEL 029
Project Name	Transport Project - CO Fiber Trunk South

Total Project Cost	$75,000	Department	Telecom
Type	Electric Infrastructure	Category	Telecom - Fiber System
Priority	2 Very Important	Status	Active
Useful Life	40 years		

Description

Enhancing ability to insure data services throughout the trunk fiber system.

Expenditures	2026	2027	2028	2029	2030	Total
Infrastructure (water, sewer, electric & telecom)	75,000	0	0	0	0	75,000
Total	**75,000**	**0**	**0**	**0**	**0**	**75,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Telecom Fund	75,000	0	0	0	0	75,000
Total	**75,000**	**0**	**0**	**0**	**0**	**75,000**

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Project #	TEL 030
Project Name	Transport Project - CO Fiber Trunk North

Total Project Cost	$42,000	Department	Telecom
Type	Electric Infrastructure	Category	Telecom - Fiber System
Priority	3 Important	Status	Active
Useful Life	40 years		

Description
Enhance fiber network going North out of town.

Justification
Expand capacity in an area of town identified as a bottleneck in our system and allow for future expansion of service.

Expenditures	2026	2027	2028	2029	2030	Total
Infrastructure (water, sewer, electric & telecom)	42,000	0	0	0	0	**42,000**
Total	**42,000**	**0**	**0**	**0**	**0**	**42,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Telecom Fund	42,000	0	0	0	0	**42,000**
Total	**42,000**	**0**	**0**	**0**	**0**	**42,000**

WATER

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
601	WATER	601-33170	Federal Grant - Other	-57,835	0	0	0	0	0	0	0	0	0
601	WATER	601-33430	Other StateGrants & Aids	-1,145	-23	0	0	0	0	0	0	0	0
601	WATER	601-36101	Special Assessments Principal	-7,738	-8,051	14,996	-35	-1,028	-1,028	0	0	0	0
601	WATER	601-36210	Interest Earnings	829	-64,128	-86,047	-15,354	-20,000	-20,000	-10,000	-10,000	-5,000	-5,000
601	WATER	601-37110	Water Residential	-606,232	-625,306	-635,775	-325,621	-628,300	-635,000	-624,180	-630,422	-636,726	-643,093
601	WATER	601-37120	Water Commercial	-599,693	-574,575	-467,741	-263,602	-587,100	-590,000	-624,180	-630,422	-636,726	-643,093
601	WATER	601-37150	Water Connection/Reconnection Fees	-3,300	-2,050	-3,145	-1,655	-1,900	-1,900	-1,900	-1,900	-1,900	-1,900
601	WATER	601-37160	Water Penalties	-2,816	-10,130	-12,631	-1,603	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000
601	WATER	601-37170	Water Materials Sold	-1,678	-6,458	-75	0	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
601	WATER	601-37171	Water Labor Sold	0	0	-350	0	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
601	WATER	601-37172	Water State Safe Water Surcharge	-20,396	-20,411	-20,372	-10,206	-20,000	-25,000	-20,000	-20,000	-20,000	-20,000
601	WATER	601-37173	Water Landfill	-21,753	-36,048	-24,961	-3,581	-28,750	-28,750	-30,000	-31,250	-32,500	-337,500
601	WATER	601-37199	Water Other Income	-7,876	-6,791	-3,601	-3,448	-1,500	-3,000	-1,500	-1,500	-1,500	-1,500
601 Total				-1,329,634	-1,353,971	-1,239,703	-625,106	-1,295,578	-1,311,678	-1,318,760	-1,332,494	-1,341,352	-1,659,087

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
601	WATER	601-49400-101	Full-Time Employees - Regular	214,255	226,979	240,093	131,508	293,488	304,331	308,162	323,571	339,749	356,736
601	WATER	601-49400-102	Full-Time Employees - Overtime	15,329	16,880	22,437	10,140	16,538	16,538	17,365	18,233	19,145	20,102
601	WATER	601-49400-103	Part-Time Employees	9,613	6,624	3,156	0	8,292	8,420	8,707	9,142	9,599	10,079
601	WATER	601-49400-112	Vacation Pay	1,756	1,668	4,316	0	2,000	2,000	2,000	2,000	2,000	2,000
601	WATER	601-49400-113	Sick Pay	3,097	370	5,003	0	2,000	2,000	2,000	2,000	2,000	2,000
601	WATER	601-49400-121	PERA Contributions	30,391	25,929	19,657	10,533	23,252	24,065	24,415	25,635	26,917	28,263
601	WATER	601-49400-122	FICA Contributions	13,487	14,027	14,733	7,932	19,736	20,416	20,723	21,759	22,847	23,989
601	WATER	601-49400-125	Medicare Contributions	3,155	3,281	3,446	1,855	4,616	4,775	4,847	5,089	5,344	5,611
601	WATER	601-49400-129	PERA Net Pension Adjustment	0	0	0	0	0	0	0	0	0	0
601	WATER	601-49400-131	Employer Paid Insurance - Health	32,752	45,235	60,150	30,423	73,007	81,994	86,094	90,398	94,918	99,664
601	WATER	601-49400-133	Employer Paid Insurance - Life	576	576	624	288	815	815	738	738	738	738
601	WATER	601-49400-135	Veba Contributions	13,015	12,021	2,305	1,469	2,365	2,937	2,937	2,937	2,937	2,937
601	WATER	601-49400-136	Employer Paid Insurance - OPEB	0	0	0	0	2,000	0	0	0	0	0
601	WATER	601-49400-200	Office Supplies	952	1,545	1,349	508	1,100	1,100	1,100	1,100	1,100	1,100
601	WATER	601-49400-211	Cleaning Supplies	45	270	0	0	800	800	800	800	800	800
601	WATER	601-49400-212	Motor Fuels	4,916	4,355	3,718	1,473	5,000	5,000	5,000	5,000	5,000	5,000
601	WATER	601-49400-216	Chemicals and Chemical Products	67,375	63,243	53,022	28,472	60,000	60,000	60,000	60,000	60,000	60,000
601	WATER	601-49400-217	Other Operating Supplies	4,011	2,761	4,401	2,703	3,000	3,000	3,000	3,000	3,000	3,000
601	WATER	601-49400-227	Utility System Maint Supplies	351	22	0	0	1,000	1,000	1,000	1,000	1,000	1,000
601	WATER	601-49400-241	Small Tools	143	76	442	129	1,500	1,500	1,500	1,500	1,500	1,500
601	WATER	601-49400-301	Auditing & Consulting Services	2,385	2,537	13,382	28,485	3,500	10,000	3,675	3,859	4,052	4,254
601	WATER	601-49400-303	Engineering and Surveying Fees	0	0	1,155	2,296	1,000	1,000	1,000	1,000	1,000	1,000
601	WATER	601-49400-304	Legal Fees	803	330	0	1,000	500	500	500	500	500	500
601	WATER	601-49400-308	Training & Registrations	435	539	0	285	2,000	2,000	2,000	2,000	2,000	2,000
601	WATER	601-49400-310	Lab Testing	2,719	3,520	1,714	898	3,000	3,000	3,000	3,000	3,000	3,000
601	WATER	601-49400-321	Telephone	2,114	2,130	1,983	883	2,500	2,500	2,500	2,500	2,500	2,500
601	WATER	601-49400-322	Postage	5,358	5,611	6,606	3,058	5,000	6,000	5,000	5,000	5,000	5,000
601	WATER	601-49400-323	Radio Units	336	168	0	0	500	500	500	500	500	500
601	WATER	601-49400-326	Data Processing	20,765	20,019	20,479	12,432	23,000	23,000	24,150	25,358	26,625	27,957
601	WATER	601-49400-331	Travel Expense	0	0	10	0	600	600	600	600	600	600
601	WATER	601-49400-334	Meals/Lodging	324	0	1,400	0	1,000	1,000	1,000	1,000	1,000	1,000
601	WATER	601-49400-340	Advertising & Promotions	342	430	98	215	1,000	1,000	1,000	1,000	1,000	1,000
601	WATER	601-49400-350	Printing & Design	269	1,297	692	125	0	500	0	0	0	0
601	WATER	601-49400-361	Insurance - General Liability	1,771	2,303	2,004	3,468	2,205	2,205	2,425	2,668	2,934	3,228
601	WATER	601-49400-362	Insurance - Property	11,990	14,397	14,436	14,934	16,752	16,752	18,427	20,270	22,297	24,526
601	WATER	601-49400-363	Insurance - Automotive	500	525	512	576	639	639	702	773	850	935
601	WATER	601-49400-364	Insurance - Worker's Compensation	7,573	8,171	3,424	3,806	7,375	7,375	8,113	8,924	9,816	10,798
601	WATER	601-49400-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,632	1,632	1,795	1,975	2,172	2,390
601	WATER	601-49400-381	Electric Utility	59,463	51,704	55,408	26,451	62,000	62,000	62,000	62,000	62,000	62,000
601	WATER	601-49400-382	Water Utility	218	204	238	122	500	500	500	500	500	500
601	WATER	601-49400-383	Gas Utility	7,639	7,483	7,428	2,524	10,000	8,000	10,000	10,000	10,000	10,000
601	WATER	601-49400-384	Refuse Disposal	630	675	2,274	384	700	700	700	700	700	700
601	WATER	601-49400-385	Sewer Utility	450	422	518	266	500	500	500	500	500	500
601	WATER	601-49400-386	Landfill	50,255	70,297	49,537	21,154	57,500	57,500	60,000	62,500	65,000	67,500
601	WATER	601-49400-402	Repairs & Maint - Structures	147	540	8,933	700	5,000	5,000	5,000	5,000	5,000	5,000
601	WATER	601-49400-404	Repairs & Maint - M&E	26,215	11,245	88,890	1,262	20,000	20,000	20,000	20,000	20,000	20,000
601	WATER	601-49400-405	Repairs & Maint - Vehicle	2,401	392	1,157	297	1,000	1,000	1,000	1,000	1,000	1,000
601	WATER	601-49400-406	Repairs & Maint - Grounds	160	55	9	109	500	500	500	500	500	500
601	WATER	601-49400-408	Repairs & Maint - Distribution System	27,812	54,528	57,721	8,692	30,000	30,000	30,000	30,000	30,000	30,000

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
601	WATER	601-49400-409	Repairs & Maint - Utilities	0	0	0	0	0	0	0	0	0	0
601	WATER	601-49400-432	Uncollectible	4,309	1,586	535	0	2,000	2,000	2,000	2,000	2,000	2,000
601	WATER	601-49400-433	Dues & Subscriptions	300	5,118	1,289	267	1,600	1,600	1,600	1,600	1,600	1,600
601	WATER	601-49400-443	Intergovernmental Fees	20,395	15,309	20,647	5,071	20,000	25,000	20,000	20,000	20,000	20,000
601	WATER	601-49400-444	License Fees	4,541	4,727	4,243	2,635	6,000	6,000	6,000	6,000	6,000	6,000
601	WATER	601-49400-460	Miscellaneous Taxes	0	0	0	0	0	0	0	0	0	0
601	WATER	601-49400-480	Other Miscellaneous	1,225	-52	-4,493	949	1,000	1,000	1,000	1,000	1,000	1,000
601	WATER	601-49400-620	Bond Issue	0	0	0	0	0	0	0	0	0	0
601	WATER	601-49950-500	Capital Outlay	0	0	12,506	41,732	30,000	30,000	30,000	30,000	30,000	30,000
601	WATER	601-49960-720	Transfers	750	750	750	0	750	750	750	750	750	750
601	WATER	601-49970-420	Depreciation	427,451	353,803	292,921	141,504	440,000	300,000	300,000	300,000	300,000	300,000
601	WATER	601-49970-421	Amortization	-7,976	-7,976	-7,976	0	0	0	0	0	0	0
601	WATER	601-49980-601	Bond Principal	0	0	0	0	124,900	130,550	142,500	0	0	0
601	WATER	601-49980-611	Bond Interest	46,895	41,698	41,824	38,769	41,824	35,658	32,378	32,378	32,378	32,378
601	WATER	601-49980-720	Transfers - Debt Service	58,376	57,326	56,924	17,208	56,924	0	0	0	0	0
601 Total				1,205,825	1,159,088	1,199,473	611,328	1,505,409	1,339,151	1,353,202	1,241,255	1,273,369	1,307,135

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	WATER 001
Project Name	Wells and Well Site

Total Project Cost	$100,000	Department	Water
Type	Equipment	Category	Water: Plant
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Replace equipment at well sites as needed.

Justification

Maintain operation of wells to supply the water system.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
65,000	Equipment	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
65,000	Water Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	WATER 002
Project Name	Pumping Equipment

Total Project Cost	$100,000	Department	Water
Type	Equipment	Category	Water: Distribution
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Equipment\motors, etc. for the pumping system

Justification

Maintain water supply.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
65,000	Equipment	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
65,000	Water Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

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Capital Improvement Plan

Windom, MN

Project #	WATER 004
Project Name	Filter Plant Improvements

Total Project Cost	$210,000	Department	Water
Type	Equipment	Category	Water: Plant
Priority	1 Critical	Status	Active
Useful Life	10 years		

Description

General filter plant improvments and replacement of equipment as needed.

Justification

Plant was constructed in 1994 and on-going maintenance and upgrades are needed for operations and to meet state\federal regulations.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
140,000	Facility Maintenance	10,000	10,000	10,000	10,000	10,000	**50,000**	20,000
	Total	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**50,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
140,000	Water Fund	10,000	10,000	10,000	10,000	10,000	**50,000**	20,000
	Total	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**50,000**	

Project #	WATER 005
Project Name	Water Main Improvements

Total Project Cost	$100,000	Department	Water
Type	Maintenance	Category	Water: Distribution
Priority	1 Critical	Status	Active
Useful Life	25 years		

Description
Upgrades, improvements and\or spot maintenance of the water distribution system.

Justification
Maintain operation of distribution system to eliminate safety hazards and leaks.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
65,000	Construction	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
65,000	Water Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	WATER 008
Project Name	Hydrants

Total Project Cost	$100,000	Department	Water
Type	Equipment	Category	Water: Distribution
Priority	2 Very Important	Status	Active
Useful Life	40 years		

Description

Purchase of water hydrants for replacment of worn\damaged hydrants or placement of new hydrants. This is budgeted for 2 per year.

Justification

Additional hydrant placement and\or replacement of old and worn hydrants that are 50+ years old.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
65,000	Equipment	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
65,000	Water Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

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POLICE DEPT

2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr Prior Actual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
42120	POLICE	100-42120-101	Full-Time Employees - Regular	733,096	775,143	774,786	426,898	902,718	928,866	947,715	971,408	995,693	1,020,585
42120	POLICE	100-42120-102	Full-Time Employees - Overtime	46,035	55,946	77,786	37,221	55,020	55,020	56,396	57,805	59,251	60,732
42120	POLICE	100-42120-103	Part-Time Employees	-50	0	0	0	0	0	0	0	0	0
42120	POLICE	100-42120-121	PERA Contributions	131,460	138,955	144,464	78,648	149,790	162,459	156,614	160,529	164,542	168,656
42120	POLICE	100-42120-122	FICA Contributions	2,673	2,670	2,848	1,516	3,518	3,693	3,785	3,880	3,977	4,076
42120	POLICE	100-42120-125	Medicare Contributions	10,479	11,231	11,602	6,214	13,887	14,266	14,559	14,923	15,296	15,679
42120	POLICE	100-42120-126	Minnesota Paid Leave						4,329	4,418	4,529	4,642	4,758
42120	POLICE	100-42120-131	Employer Paid Insurance - Health	130,307	130,410	112,139	60,545	155,814	130,572	137,101	143,956	151,153	158,711
42120	POLICE	100-42120-133	Employer Paid Insurance - Life	2,032	1,968	1,936	960	2,112	2,112	2,122	2,122	2,122	2,122
42120	POLICE	100-42120-135	Veba Contributions	37,904	33,908	2,208	0	0	4,000	4,000	4,000	4,000	4,000
42120	POLICE	100-42120-200	Office Supplies	3,726	2,001	3,298	1,767	5,000	4,500	5,000	5,000	5,000	5,000
42120	POLICE	100-42120-212	Motor Fuels	25,720	23,369	23,861	9,817	25,000	22,000	27,000	30,000	30,000	30,000
42120	POLICE	100-42120-215	Materials & Equipment	0	45	0	0	0	0	0	0	0	0
42120	POLICE	100-42120-218	Uniforms	8,899	10,197	9,703	6,679	10,000	11,000	11,000	11,000	11,000	11,500
42120	POLICE	100-42120-304	Legal Fees	48,810	47,830	51,022	28,485	49,000	49,000	50,000	50,500	51,000	51,500
42120	POLICE	100-42120-305	Medical & Dental Fees	1,243	1,100	3,573	2,838	4,000	5,000	5,000	5,000	5,000	5,000
42120	POLICE	100-42120-308	Training & Registrations	5,537	5,731	6,617	2,957	6,000	5,000	6,500	6,500	6,500	6,500
42120	POLICE	100-42120-321	Telephone	8,701	8,544	9,223	3,682	10,000	10,000	10,000	10,000	10,000	10,000
42120	POLICE	100-42120-322	Postage	366	205	404	619	800	900	900	900	900	900
42120	POLICE	100-42120-323	Radio Units	7,179	2,503	13,373	6,274	12,000	13,000	13,000	13,000	13,000	13,000
42120	POLICE	100-42120-325	Dispatching	9,556	12,674	11,882	0	11,500	11,500	12,500	10,000	10,000	10,000
42120	POLICE	100-42120-326	Data Processing	13,334	7,749	13,300	3,592	12,500	20,000	23,000	23,000	23,000	10,000
42120	POLICE	100-42120-327	Interpretation Fees	702	273	248	468	1,500	350	350	350	350	1,500
42120	POLICE	100-42120-331	Travel Expense	245	272	53	0	200	100	200	200	200	200
42120	POLICE	100-42120-334	Meals/Lodging	2,774	3,578	1,207	727	5,000	4,000	5,000	5,000	5,000	5,000
42120	POLICE	100-42120-340	Advertising & Promotions	261	278	475	172	800	800	800	800	800	800
42120	POLICE	100-42120-350	Printing & Design	1,260	1,802	2,487	1,285	1,800	1,500	1,800	1,800	1,800	1,800
42120	POLICE	100-42120-361	Insurance - General Liability	19,346	23,307	20,701	4,364	22,771	22,771	25,049	27,553	30,309	33,340
42120	POLICE	100-42120-363	Insurance - Automotive	10,193	10,971	7,103	9,536	13,068	13,068	14,375	15,812	17,394	19,133
42120	POLICE	100-42120-364	Insurance - Worker's Compensation	56,907	66,856	36,407	53,353	72,764	72,764	80,040	88,044	96,849	106,534
42120	POLICE	100-42120-365	Insurance - Misc	380	388	390	368	487	487	536	589	648	713
42120	POLICE	100-42120-404	Repairs & Maint - M&E	17,994	30,996	24,027	30,537	24,000	22,000	22,000	24,000	24,000	24,000
42120	POLICE	100-42120-405	Repairs & Maint - Vehicle	10,587	9,651	11,641	1,676	13,000	10,000	11,000	12,500	13,000	13,000
42120	POLICE	100-42120-412	Rentals - Building	23,400	24,600	26,753	12,915	25,830	25,830	25,830	25,830	25,830	25,830
42120	POLICE	100-42120-419	Vehicle Lease	49,011	46,402	45,526	21,985	58,000	62,000	64,000	66,000	68,000	70,000
42120	POLICE	100-42120-433	Dues & Subscriptions	9,455	9,044	10,947	1,020	9,000	10,000	10,000	10,000	10,000	10,000
42120	POLICE	100-42120-444	License Fees	52	0	0	0	300	300	300	300	300	300
42120	POLICE	100-42120-480	Other Miscellaneous	936	2,107	1,020	748	2,000	2,000	2,000	2,000	2,000	2,000
42120 Total				1,430,509	1,502,705	1,463,009	817,866	1,679,180	1,705,188	1,753,889	1,808,831	1,862,556	1,906,868

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-42120-121	PERA Contributions	131,460	138,955	144,464	78,648	149,790	162,459	156,614	160,529	164,542	168,656
100	GENERAL	100-42120-122	FICA Contributions	2,673	2,670	2,848	1,516	3,518	3,693	3,785	3,880	3,977	4,076
100	GENERAL	100-42120-125	Medicare Contributions	10,479	11,231	11,602	6,214	13,887	14,266	14,559	14,923	15,296	15,679
100	GENERAL	100-42120-126	Minnesota Paid Leave						4,329	4,418	4,529	4,642	4,758
100	GENERAL	100-42120-131	Employer Paid Insurance - Health	130,307	130,410	112,139	60,545	155,814	130,572	137,101	143,956	151,153	158,711
100	GENERAL	100-42120-133	Employer Paid Insurance - Life	2,032	1,968	1,936	960	2,112	2,112	2,122	2,122	2,122	2,122
100	GENERAL	100-42120-135	Veba Contributions	37,904	33,908	2,208	0	0	4,000	4,000	4,000	4,000	4,000
100	GENERAL	100-42120-200	Office Supplies	3,726	2,001	3,298	1,767	5,000	4,500	5,000	5,000	5,000	5,000
100	GENERAL	100-42120-212	Motor Fuels	25,720	23,369	23,861	9,817	25,000	22,000	27,000	30,000	30,000	30,000
100	GENERAL	100-42120-215	Materials & Equipment	0	45	0	0	0	0	0	0	0	0
100	GENERAL	100-42120-218	Uniforms	8,899	10,197	9,703	6,679	10,000	11,000	11,000	11,000	11,000	11,500
100	GENERAL	100-42120-304	Legal Fees	48,810	47,830	51,022	28,485	49,000	49,000	50,000	50,500	51,000	51,500
100	GENERAL	100-42120-305	Medical & Dental Fees	1,243	1,100	3,573	2,838	4,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-42120-308	Training & Registrations	5,537	5,731	6,617	2,957	6,000	5,000	6,500	6,500	6,500	6,500
100	GENERAL	100-42120-321	Telephone	8,701	8,544	9,223	3,682	10,000	10,000	10,000	10,000	10,000	10,000
100	GENERAL	100-42120-322	Postage	366	205	404	619	800	900	900	900	900	900
100	GENERAL	100-42120-323	Radio Units	7,179	2,503	13,373	6,274	12,000	13,000	13,000	13,000	13,000	13,000
100	GENERAL	100-42120-325	Dispatching	9,556	12,674	11,882	0	11,500	11,500	12,500	10,000	10,000	10,000
100	GENERAL	100-42120-326	Data Processing	13,334	7,749	13,300	3,592	12,500	20,000	23,000	23,000	23,000	10,000
100	GENERAL	100-42120-327	Interpretation Fees	702	273	248	468	1,500	350	350	350	350	1,500
100	GENERAL	100-42120-331	Travel Expense	245	272	53	0	200	100	200	200	200	200
100	GENERAL	100-42120-334	Meals/Lodging	2,774	3,578	1,207	727	5,000	4,000	5,000	5,000	5,000	5,000
100	GENERAL	100-42120-340	Advertising & Promotions	261	278	475	172	800	800	800	800	800	800
100	GENERAL	100-42120-350	Printing & Design	1,260	1,802	2,487	1,285	1,800	1,500	1,800	1,800	1,800	1,800
100	GENERAL	100-42120-361	Insurance - General Liability	19,346	23,307	20,701	4,364	22,771	22,771	25,049	27,553	30,309	33,340
100	GENERAL	100-42120-363	Insurance - Automotive	10,193	10,971	7,103	9,536	13,068	13,068	14,375	15,812	17,394	19,133
100	GENERAL	100-42120-364	Insurance - Worker's Compensation	56,907	66,856	36,407	53,353	72,764	72,764	80,040	88,044	96,849	106,534
100	GENERAL	100-42120-365	Insurance - Misc	380	388	390	368	487	487	536	589	648	713
100	GENERAL	100-42120-404	Repairs & Maint - M&E	17,994	30,996	24,027	30,537	24,000	22,000	22,000	24,000	24,000	24,000
100	GENERAL	100-42120-405	Repairs & Maint - Vehicle	10,587	9,651	11,641	1,676	13,000	10,000	11,000	12,500	13,000	13,000
100	GENERAL	100-42120-412	Rentals - Building	23,400	24,600	26,753	12,915	25,830	25,830	25,830	25,830	25,830	25,830
100	GENERAL	100-42120-419	Vehicle Lease	49,011	46,402	45,526	21,985	58,000	62,000	64,000	66,000	68,000	70,000
100	GENERAL	100-42120-433	Dues & Subscriptions	9,455	9,044	10,947	1,020	9,000	10,000	10,000	10,000	10,000	10,000
100	GENERAL	100-42120-444	License Fees	52	0	0	0	300	300	300	300	300	300
100	GENERAL	100-42120-480	Other Miscellaneous	936	2,107	1,020	748	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-42220-103	Part-Time Employees	56,021	54,002	65,511	0	61,000	61,000	64,050	67,253	70,615	74,146
100	GENERAL	100-42220-122	FICA Contributions	3,412	3,348	4,049	0	3,782	3,782	3,971	4,170	4,378	4,597
100	GENERAL	100-42220-125	Medicare Contributions	812	783	950	0	885	885	929	976	1,024	1,076
100	GENERAL	100-42220-126	Minnesota Paid Leave						268	282	296	311	326
100	GENERAL	100-42220-200	Office Supplies	571	176	266	169	600	600	625	650	675	700
100	GENERAL	100-42220-211	Cleaning Supplies	633	969	512	470	1,050	1,050	1,100	1,150	1,200	1,250
100	GENERAL	100-42220-212	Motor Fuels	5,452	4,204	4,485	1,543	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-42220-215	Materials & Equipment	4,227	4,144	4,027	1,345	7,000	7,000	7,500	8,000	8,500	9,000
100	GENERAL	100-42220-217	Other Operating Supplies	1,354	1,861	2,488	915	1,700	1,900	2,000	2,100	2,200	2,300
100	GENERAL	100-42220-218	Uniforms	2,239	1,160	2,135	911	1,900	2,000	2,100	2,200	2,300	2,400
100	GENERAL	100-42220-304	Legal Fees	0	0	0	0	500	500	500	500	500	500
100	GENERAL	100-42220-308	Training & Registrations	11,460	8,355	14,868	6,771	13,000	14,000	15,000	16,000	17,000	18,000
100	GENERAL	100-42220-310	Lab Testing	1,465	17	0	0	1,500	1,500	1,600	1,700	1,800	1,900
100	GENERAL	100-42220-321	Telephone	697	569	637	257	600	600	625	650	675	700

Capital Improvement Plan

Windom, MN

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Project #	POLICE 005
Project Name	SUV Replacement

Total Project Cost	$25,000	Department	Police
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Completed
Useful Life	7 years		

Description

Replacement of the 2012 Chevy Tahoe with a similar style vehicle

Justification

SUV used for under cover work, transportation of officers to\from training and used for situations when weather\roads limit use of squad cars.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	0	0	0	0	25,000	25,000
Total	**0**	**0**	**0**	**0**	**25,000**	**25,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	0	25,000	25,000
Total	**0**	**0**	**0**	**0**	**25,000**	**25,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

(20)

Project #	POLICE 027
Project Name	Axon Body Camera System & Tasers

Total Project Cost	$185,744	Department	Police
Type	Equipment	Category	Equipment: Police
Priority	1 Critical	Status	Active
Useful Life	10 years		

Description

Axon body cameras and tasers.

Justification

Existing body cameras wearing out and changes in technology along with BCA mandate for cloud storage necessitated the body camera change. Taser replacement is scheduled every five years and were due in 2025. This new body camera system is also activated upon the drawing of taser and sidearm.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
185,744							

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
101,148	Police Operational Budget	12,500	12,500	12,500	12,500	0	**50,000**
	General Fund	8,648	8,648	8,648	8,652	0	**34,596**
	Total	**21,148**	**21,148**	**21,148**	**21,152**	**0**	**84,596**

FIRE DEPT

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
402	CAPITAL PROJECT ESF	402-31010	Current Ad Valorem Taxes	-59,573	-57,090	-58,190	0	-56,290	-59,340	-57,340	-60,290	-55,190	-55,190
402	CAPITAL PROJECT ESF	402-36200	Other Income	-10,000	-10,000	-10,000	0	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
402	CAPITAL PROJECT ESF	402-36210	Interest Earnings	0	0	0	0	0	0	0	0	0	0
402	CAPITAL PROJECT ESF	402-39200	Interfund Transfers	-55,000	-55,000	-55,000	0	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000
402	CAPITAL PROJECT ESF	402-39310	Bond Proceeds	0	0	0	0	0	0	0	0	0	0
402	CAPITAL PROJECT ESF	402-39320	Premium on Bonds Sold	0	0	0	0	0	0	0	0	0	0
402 Total				-124,573	-122,090	-123,190	0	-121,290	-124,340	-122,340	-125,290	-120,190	-120,190

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
42220	FIRE	100-42220-103	Part-Time Employees	56,021	54,002	65,511	0	61,000	61,000	64,050	67,253	70,615	74,146
42220	FIRE	100-42220-122	FICA Contributions	3,412	3,348	4,049	0	3,782	3,782	3,971	4,170	4,378	4,597
42220	FIRE	100-42220-125	Medicare Contributions	812	783	950	0	885	885	929	976	1,024	1,076
42220	FIRE	100-42220-126	Minnesota Paid Leave						268	282	296	311	326
42220	FIRE	100-42220-200	Office Supplies	571	176	266	169	600	600	625	650	675	700
42220	FIRE	100-42220-211	Cleaning Supplies	633	969	512	470	1,050	1,050	1,100	1,150	1,200	1,250
42220	FIRE	100-42220-212	Motor Fuels	5,452	4,204	4,485	1,543	5,000	5,000	5,000	5,000	5,000	5,000
42220	FIRE	100-42220-215	Materials & Equipment	4,227	4,144	4,027	1,345	7,000	7,000	7,500	8,000	8,500	9,000
42220	FIRE	100-42220-217	Other Operating Supplies	1,354	1,861	2,488	915	1,700	1,900	2,000	2,100	2,200	2,300
42220	FIRE	100-42220-218	Uniforms	2,239	1,160	2,135	911	1,900	2,000	2,100	2,200	2,300	2,400
42220	FIRE	100-42220-304	Legal Fees	0	0	0	0	500	500	500	500	500	500
42220	FIRE	100-42220-308	Training & Registrations	11,460	8,355	14,868	6,771	13,000	14,000	15,000	16,000	17,000	18,000
42220	FIRE	100-42220-310	Lab Testing	1,465	17	0	0	1,500	1,500	1,600	1,700	1,800	1,900
42220	FIRE	100-42220-321	Telephone	697	569	637	257	600	600	625	650	675	700
42220	FIRE	100-42220-322	Postage	15	31	16	24	50	50	50	55	55	60
42220	FIRE	100-42220-323	Radio Units	2,579	1,705	4,060	677	3,500	3,500	3,550	3,600	3,650	3,700
42220	FIRE	100-42220-325	Dispatching	1,042	131	599	504	600	625	650	675	700	725
42220	FIRE	100-42220-326	Data Processing	0	0	0	0	200	200	210	221	232	243
42220	FIRE	100-42220-331	Travel Expense	293	457	373	353	800	800	850	900	950	1,000
42220	FIRE	100-42220-334	Meals/Lodging	262	550	471	836	800	900	1,000	1,100	1,200	1,300
42220	FIRE	100-42220-350	Printing & Design	3,398	1,070	3,914	0	1,500	1,500	1,550	1,600	1,650	1,700
42220	FIRE	100-42220-361	Insurance - General Liability	1,469	1,412	1,110	616	1,877	1,877	2,064	2,271	2,498	2,748
42220	FIRE	100-42220-362	Insurance - Property	3,631	4,282	4,265	4,392	4,949	4,949	5,444	5,989	6,588	7,246
42220	FIRE	100-42220-363	Insurance - Automotive	1,548	1,778	1,762	2,236	1,938	1,938	2,132	2,345	2,580	2,838
42220	FIRE	100-42220-364	Insurance - Worker's Compensation	11,498	14,413	6,706	8,593	15,790	12,000	12,000	12,000	12,000	12,000
42220	FIRE	100-42220-365	Insurance - Misc	2,272	1,416	1,442	1,336	2,834	2,834	3,118	3,429	3,772	4,150
42220	FIRE	100-42220-381	Electric Utility	4,004	3,999	4,715	2,197	4,200	4,400	4,450	4,500	4,550	4,600
42220	FIRE	100-42220-382	Water Utility	307	182	202	105	350	350	350	375	375	375
42220	FIRE	100-42220-383	Gas Utility	7,741	6,507	4,498	3,621	7,500	7,000	7,000	7,000	7,000	7,000
42220	FIRE	100-42220-384	Refuse Disposal	742	523	598	300	625	625	650	675	700	725
42220	FIRE	100-42220-385	Sewer Utility	563	408	473	245	600	600	650	700	750	800
42220	FIRE	100-42220-404	Repairs & Maint - M&E	6,146	5,978	8,581	8,268	7,000	8,500	9,000	9,500	10,000	10,500
42220	FIRE	100-42220-405	Repairs & Maint - Vehicle	21,886	24,571	18,619	9,619	19,000	20,000	21,000	22,000	23,000	24,000
42220	FIRE	100-42220-406	Repairs & Maint - Grounds	3,221	4,001	3,303	2,626	3,100	3,300	3,400	3,500	3,600	3,700
42220	FIRE	100-42220-433	Dues & Subscriptions	680	570	670	673	700	700	700	725	725	725
42220	FIRE	100-42220-435	Books and Pamphlets	210	217	0	0	250	250	250	275	275	275
42220	FIRE	100-42220-460	Miscellaneous Taxes	0	0	0	1,477	50	50	50	50	50	50
42220	FIRE	100-42220-480	Other Miscellaneous	18,823	437	0	37	500	500	500	500	500	500
42220	FIRE	100-42220-491	Payments to Other Organizations	53,390	62,822	74,969	0	48,000	65,000	65,000	65,000	65,000	65,000
42220 Total				234,065	217,050	241,273	61,116	225,230	242,534	250,900	259,628	268,577	277,854

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-42220-322	Postage	15	31	16	24	50	50	50	55	55	60
100	GENERAL	100-42220-323	Radio Units	2,579	·1,705	4,060	677	3,500	3,500	3,550	3,600	3,650	3,700
100	GENERAL	100-42220-325	Dispatching	1,042	131	599	504	600	625	650	675	700	725
100	GENERAL	100-42220-326	Data Processing	0	0	0	0	200	200	210	221	232	243
100	GENERAL	100-42220-331	Travel Expense	293	457	373	353	800	800	850	900	950	1,000
100	GENERAL	100-42220-334	Meals/Lodging	262	550	471	836	800	900	1,000	1,100	1,200	1,300
100	GENERAL	100-42220-350	Printing & Design	3,398	1,070	3,914	0	1,500	1,500	1,550	1,600	1,650	1,700
100	GENERAL	100-42220-361	Insurance - General Liability	1,469	1,412	1,110	616	1,877	1,877	2,064	2,271	2,498	2,748
100	GENERAL	100-42220-362	Insurance - Property	3,631	4,282	4,265	4,392	4,949	4,949	5,444	5,989	6,588	7,246
100	GENERAL	100-42220-363	Insurance - Automotive	1,548	1,778	1,762	2,236	1,938	1,938	2,132	2,345	2,580	2,838
100	GENERAL	100-42220-364	Insurance - Worker's Compensation	11,498	14,413	6,706	8,593	15,790	12,000	12,000	12,000	12,000	12,000
100	GENERAL	100-42220-365	Insurance - Misc	2,272	1,416	1,442	1,336	2,834	2,834	3,118	3,429	3,772	4,150
100	GENERAL	100-42220-381	Electric Utility	4,004	3,999	4,715	2,197	4,200	4,400	4,450	4,500	4,550	4,600
100	GENERAL	100-42220-382	Water Utility	307	182	202	105	350	350	350	375	375	375
100	GENERAL	100-42220-383	Gas Utility	7,741	6,507	4,498	3,621	7,500	7,000	7,000	7,000	7,000	7,000
100	GENERAL	100-42220-384	Refuse Disposal	742	523	598	300	625	625	650	675	700	725
100	GENERAL	100-42220-385	Sewer Utility	563	408	473	245	600	600	650	700	750	800
100	GENERAL	100-42220-404	Repairs & Maint - M&E	6,146	5,978	8,581	8,268	7,000	8,500	9,000	9,500	10,000	10,500
100	GENERAL	100-42220-405	Repairs & Maint - Vehicle	21,886	24,571	18,619	9,619	19,000	20,000	21,000	22,000	23,000	24,000
100	GENERAL	100-42220-406	Repairs & Maint - Grounds	3,221	4,001	3,303	2,626	3,100	3,300	3,400	3,500	3,600	3,700
100	GENERAL	100-42220-433	Dues & Subscriptions	680	570	670	673	700	700	700	725	725	725
100	GENERAL	100-42220-435	Books and Pamphlets	210	217	0	0	250	250	250	275	275	275
100	GENERAL	100-42220-460	Miscellaneous Taxes	0	0	0	1,477	50	50	50	50	50	50
100	GENERAL	100-42220-480	Other Miscellaneous	18,823	437	0	37	500	500	500	500	500	500
100	GENERAL	100-42220-491	Payments to Other Organizations	53,390	62,822	74,969	0	48,000	65,000	65,000	65,000	65,000	65,000
100	GENERAL	100-42500-103	Part-Time Employees	0	0	0	0	3,000	3,000	3,150	3,308	3,473	3,647
100	GENERAL	100-42500-122	FICA Contributions	0	0	0	0	205	215	226	237	249	262
100	GENERAL	100-42500-125	Medicare Contributions	0	0	0	0	48	50	53	56	58	61
100	GENERAL	100-42500-126	Minnesota Paid Leave						13	14	15	15	16
100	GENERAL	100-42500-215	Materials & Equipment	3,451	3,336	6,983	0	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-42500-217	Other Operating Supplies	0	88	0	0	200	200	200	200	200	200
100	GENERAL	100-42500-323	Radio Units	1,800	1,800	1,800	1,800	1,850	1,850	1,850	1,850	1,850	1,850
100	GENERAL	100-42500-381	Electric Utility	372	358	399	211	500	500	500	500	500	500
100	GENERAL	100-42700-217	Other Operating Supplies	0	0	0	208	200	200	200	200	200	200
100	GENERAL	100-42700-300	Charges for Services	2,515	1,872	1,897	124	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-43100-101	Full-Time Employees - Regular	197,954	226,928	239,414	130,813	262,111	281,278	295,342	310,109	325,614	341,895
100	GENERAL	100-43100-102	Full-Time Employees - Overtime	16,473	8,957	13,176	5,935	17,325	17,325	18,191	19,101	20,056	21,059
100	GENERAL	100-43100-103	Part-Time Employees	8,051	8,649	11,103	3,229	6,500	6,500	6,825	7,166	7,525	7,901
100	GENERAL	100-43100-121	PERA Contributions	16,047	17,691	18,944	10,295	20,958	22,395	23,515	24,690	25,925	27,221
100	GENERAL	100-43100-122	FICA Contributions	12,645	13,845	14,764	7,805	17,728	18,916	19,862	20,855	21,898	22,993
100	GENERAL	100-43100-125	Medicare Contributions	2,957	3,238	3,453	1,825	4,146	4,424	4,645	4,877	5,121	5,377
100	GENERAL	100-43100-126	Minnesota Paid Leave						1,342	1,410	1,480	1,554	1,632
100	GENERAL	100-43100-131	Employer Paid Insurance - Health	50,289	62,473	71,365	36,892	82,458	74,963	78,711	82,647	86,779	91,118
100	GENERAL	100-43100-133	Employer Paid Insurance - Life	848	944	1,040	480	888	888	888	888	888	888
100	GENERAL	100-43100-135	Veba Contributions	14,735	14,974	1,984	1,250	2,000	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-43100-200	Office Supplies	867	1,006	741	89	1,600	1,600	1,600	1,600	1,600	1,600
100	GENERAL	100-43100-211	Cleaning Supplies	20	0	26	0	1,000	300	1,000	1,000	1,000	1,000
100	GENERAL	100-43100-212	Motor Fuels	29,242	24,208	19,248	6,525	26,000	26,000	24,000	24,000	24,000	24,000
100	GENERAL	100-43100-214	Pest Control	3,946	10,204	0	0	11,000	11,000	10,500	11,000	11,500	12,000

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13

Project #	FIRE 005
Project Name	First Response Truck - Unit 24

Total Project Cost	$240,000	Department	Fire
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	10 years		

Description

Replace First Response Truck (Ford F350). First truck out of the hall and carries both water and jaws of life.

Justification

Unit purchased in 2005. Due for replacement in 2015 and now truck is 17 years old. Modifications had to be made to the unit to carry the loads needed, so a replacement truck needs to be a heavier chassis.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	240,000	0	0	0	0	240,000
Total	**240,000**	**0**	**0**	**0**	**0**	**240,000**

Funding Sources	2026	2027	2028	2029	2030	Total
GO Bonds	240,000	0	0	0	0	240,000
Total	**240,000**	**0**	**0**	**0**	**0**	**240,000**

Capital Improvement Plan

Windom, MN

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Project #	FIRE 006
Project Name	Engine\Pumper - Unit 23

Total Project Cost	$400,000	Department	Fire
Type	Equipment	Category	Vehicles
Priority	1 Critical	Status	Active
Useful Life	20 years		

Description

Replace City Engine\Pumper Truck (Freightliner). Want to combine units into a new (used) arieal\platform truck.

Justification

Unit purchased in 1998 and is due for replacement. Need to have better method of accessing higher structures and roofs.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	400,000	0	0	0	0	**400,000**
Total	**400,000**	**0**	**0**	**0**	**0**	**400,000**

Funding Sources	2026	2027	2028	2029	2030	Total
GO Bonds	400,000	0	0	0	0	**400,000**
Total	**400,000**	**0**	**0**	**0**	**0**	**400,000**

PARKS

2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
45202	PARK	100-45202-101	Full-Time Employees - Regular	72,009	75,526	77,903	42,182	84,125	89,710	94,196	98,905	103,851	109,043
45202	PARK	100-45202-102	Full-Time Employees - Overtime	3,998	1,561	453	0	1,575	1,575	1,654	1,736	1,823	1,914
45202	PARK	100-45202-103	Part-Time Employees	6,523	8,426	12,313	3,219	10,000	10,000	10,500	11,025	11,576	12,155
45202	PARK	100-45202-121	PERA Contributions	5,701	5,781	5,877	3,164	6,428	6,846	7,188	7,548	7,925	8,321
45202	PARK	100-45202-122	FICA Contributions	4,823	4,961	5,076	2,517	5,933	6,280	6,594	6,924	7,270	7,633
45202	PARK	100-45202-125	Medicare Contributions	1,128	1,160	1,187	589	1,388	1,469	1,542	1,620	1,701	1,786
45202	PARK	100-45202-126	Minnesota Paid Leave						446	468	491	516	542
45202	PARK	100-45202-131	Employer Paid Insurance - Health	14,227	16,124	22,190	11,617	17,735	23,957	25,155	26,413	27,733	29,120
45202	PARK	100-45202-133	Employer Paid Insurance - Life	192	192	208	96	264	264	264	264	264	264
45202	PARK	100-45202-135	Veba Contributions	4,557	4,193	1,190	750	1,200	1,500	1,500	1,500	1,500	1,500
45202	PARK	100-45202-200	Office Supplies	502	237	248	106	300	300	300	300	300	300
45202	PARK	100-45202-211	Cleaning Supplies	1,182	1,864	640	899	1,500	1,500	1,500	1,500	1,500	1,500
45202	PARK	100-45202-212	Motor Fuels	9,690	8,551	4,144	2,557	7,000	8,000	6,500	6,500	6,500	6,500
45202	PARK	100-45202-216	Chemicals and Chemical Products	1,913	2,169	336	899	2,500	2,500	2,500	2,500	2,500	2,500
45202	PARK	100-45202-217	Other Operating Supplies	31	70	0	35	0	0	0	0	0	0
45202	PARK	100-45202-241	Small Tools	540	514	364	118	500	500	500	500	500	500
45202	PARK	100-45202-308	Training & Registrations	0	70	105	0	250	250	250	250	250	250
45202	PARK	100-45202-326	Data Processing	4,140	3,073	3,389	1,749	6,000	5,000	6,300	6,615	6,946	7,293
45202	PARK	100-45202-340	Advertising & Promotions	1,470	0	0	55	1,600	1,600	1,600	1,600	1,600	1,600
45202	PARK	100-45202-350	Printing & Design	723	1,195	78	0	600	600	600	600	600	600
45202	PARK	100-45202-361	Insurance - General Liability	397	521	444	622	507	533	559	587	617	647
45202	PARK	100-45202-362	Insurance - Property	7,334	9,181	10,787	10,752	19,000	13,000	19,950	20,948	21,995	23,095
45202	PARK	100-45202-363	Insurance - Automotive	370	389	376	423	473	496	521	547	574	603
45202	PARK	100-45202-364	Insurance - Worker's Compensation	6,156	6,623	4,122	5,012	7,207	7,207	7,567	7,946	8,343	8,760
45202	PARK	100-45202-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,625	1,706	1,791	1,881	1,975	2,073
45202	PARK	100-45202-381	Electric Utility	6,556	6,574	6,827	3,365	6,000	7,000	6,000	6,000	6,000	6,000
45202	PARK	100-45202-382	Water Utility	18,258	21,068	13,688	1,565	8,000	8,000	8,000	8,000	8,000	8,000
45202	PARK	100-45202-384	Refuse Disposal	2,686	2,831	4,621	2,610	4,000	5,000	3,000	3,000	3,000	3,000
45202	PARK	100-45202-385	Sewer Utility	1,073	1,138	1,291	502	2,000	2,000	2,000	2,000	2,000	2,000
45202	PARK	100-45202-402	Repairs & Maint - Structures	3,839	7,523	2,640	331	8,000	9,000	8,000	8,000	8,000	8,000
45202	PARK	100-45202-404	Repairs & Maint - M&E	2,276	4,486	15,490	1,216	5,000	5,000	5,000	5,000	5,000	5,000
45202	PARK	100-45202-405	Repairs & Maint - Vehicle	316	101	907	312	2,500	2,500	2,500	2,500	2,500	2,500
45202	PARK	100-45202-406	Repairs & Maint - Grounds	7,721	14,728	6,139	9,709	10,000	10,000	11,000	11,000	11,000	11,000
45202	PARK	100-45202-409	Repairs & Maint - Utilities	0	0	0	0	0	0	0	0	0	0
45202	PARK	100-45202-439	Special Projects	0	0	0	0	0	0	0	0	0	0
45202	PARK	100-45202-444	License Fees	239	0	171	0	250	250	250	250	250	250
45202	PARK	100-45202-460	Miscellaneous Taxes	214	473	412	0	250	250	250	250	250	250
45202	PARK	100-45202-480	Other Miscellaneous	657	200	649	476	0	750	0	0	0	0
45202 Total				192,711	212,920	205,707	108,781	223,709	234,988	245,500	254,699	264,358	274,500

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-45120-215	Materials & Equipment	2,500	2,903	1,103	1,851	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45120-217	Other Operating Supplies	8,681	7,015	9,842	7,119	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-45120-326	Data Processing	1,826	1,090	2,771	1,000	2,000	2,000	2,100	2,205	2,315	2,431
100	GENERAL	100-45120-340	Advertising & Promotions	275	275	360	283	500	500	500	500	500	500
100	GENERAL	100-45120-361	Insurance - General Liability	202	273	218	146	258	258	284	312	343	378
100	GENERAL	100-45120-404	Repair & Maint - M&E						2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45120-460	Miscellaneous Taxes	0	0	0	0	100	100	100	100	100	100
100	GENERAL	100-45120-480	Other Miscellaneous	0	0	74	0	0	0	0	0	0	0
100	GENERAL	100-45202-101	Full-Time Employees - Regular	72,009	75,526	77,903	42,182	84,125	89,710	94,196	98,905	103,851	109,043
100	GENERAL	100-45202-102	Full-Time Employees - Overtime	3,998	1,561	453	0	1,575	1,575	1,654	1,736	1,823	1,914
100	GENERAL	100-45202-103	Part-Time Employees	6,523	8,426	12,313	3,219	10,000	10,000	10,500	11,025	11,576	12,155
100	GENERAL	100-45202-121	PERA Contributions	5,701	5,781	5,877	3,164	6,428	6,846	7,188	7,548	7,925	8,321
100	GENERAL	100-45202-122	FICA Contributions	4,823	4,961	5,076	2,517	5,933	6,280	6,594	6,924	7,270	7,633
100	GENERAL	100-45202-125	Medicare Contributions	1,128	1,160	1,187	589	1,388	1,469	1,542	1,620	1,701	1,786
100	GENERAL	100-45202-126	Minnesota Paid Leave						446	468	491	516	542
100	GENERAL	100-45202-131	Employer Paid Insurance - Health	14,227	16,124	22,190	11,617	17,735	23,957	25,155	26,413	27,733	29,120
100	GENERAL	100-45202-133	Employer Paid Insurance - Life	192	192	208	96	264	264	264	264	264	264
100	GENERAL	100-45202-135	Veba Contributions	4,557	4,193	1,190	750	1,200	1,500	1,500	1,500	1,500	1,500
100	GENERAL	100-45202-200	Office Supplies	502	237	248	106	300	300	300	300	300	300
100	GENERAL	100-45202-211	Cleaning Supplies	1,182	1,864	640	899	1,500	1,500	1,500	1,500	1,500	1,500
100	GENERAL	100-45202-212	Motor Fuels	9,690	8,551	4,144	2,557	7,000	8,000	6,500	6,500	6,500	6,500
100	GENERAL	100-45202-216	Chemicals and Chemical Products	1,913	2,169	336	899	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45202-217	Other Operating Supplies	31	70	0	35	0	0	0	0	0	0
100	GENERAL	100-45202-241	Small Tools	540	514	364	118	500	500	500	500	500	500
100	GENERAL	100-45202-308	Training & Registrations	0	70	105	0	250	250	250	250	250	250
100	GENERAL	100-45202-326	Data Processing	4,140	3,073	3,389	1,749	6,000	5,000	6,300	6,615	6,946	7,293
100	GENERAL	100-45202-340	Advertising & Promotions	1,470	0	0	55	1,600	1,600	1,600	1,600	1,600	1,600
100	GENERAL	100-45202-350	Printing & Design	723	1,195	78	0	600	600	600	600	600	600
100	GENERAL	100-45202-361	Insurance - General Liability	397	521	444	622	507	533	559	587	617	647
100	GENERAL	100-45202-362	Insurance - Property	7,334	9,181	10,787	10,752	19,000	13,000	19,950	20,948	21,995	23,095
100	GENERAL	100-45202-363	Insurance - Automotive	370	389	376	423	473	496	521	547	574	603
100	GENERAL	100-45202-364	Insurance - Worker's Compensation	6,156	6,623	4,122	5,012	7,207	7,207	7,567	7,946	8,343	8,760
100	GENERAL	100-45202-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,625	1,706	1,791	1,881	1,975	2,073
100	GENERAL	100-45202-381	Electric Utility	6,556	6,574	6,827	3,365	6,000	7,000	6,000	6,000	6,000	6,000
100	GENERAL	100-45202-382	Water Utility	18,258	21,068	13,688	1,565	8,000	8,000	8,000	8,000	8,000	8,000
100	GENERAL	100-45202-384	Refuse Disposal	2,686	2,831	4,621	2,610	4,000	5,000	3,000	3,000	3,000	3,000
100	GENERAL	100-45202-385	Sewer Utility	1,073	1,138	1,291	502	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-45202-402	Repairs & Maint - Structures	3,839	7,523	2,640	331	8,000	9,000	8,000	8,000	8,000	8,000
100	GENERAL	100-45202-404	Repairs & Maint - M&E	2,276	4,486	15,490	1,216	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-45202-405	Repairs & Maint - Vehicle	316	101	907	312	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45202-406	Repairs & Maint - Grounds	7,721	14,728	6,139	9,709	10,000	10,000	11,000	11,000	11,000	11,000
100	GENERAL	100-45202-409	Repairs & Maint - Utilities	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-45202-439	Special Projects	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-45202-444	License Fees	239	0	171	0	250	250	250	250	250	250
100	GENERAL	100-45202-460	Miscellaneous Taxes	214	473	412	0	250	250	250	250	250	250
100	GENERAL	100-45202-480	Other Miscellaneous	657	200	649	476	0	750	0	0	0	0
100	GENERAL	100-49960-720	Transfers	162,587	2,119,717	0	0	0	0	0	0	0	0
100	GENERAL	100-49980-720	Transfers for Debt Service	68,406	283,631	0	0	0	0	0	0	0	0
100 Total				3,297,867	5,602,213	3,044,420	1,550,843	3,458,690	3,542,782	3,651,423	3,782,398	3,896,678	4,010,345

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-45120-215	Materials & Equipment	2,500	2,903	1,103	1,851	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45120-217	Other Operating Supplies	8,681	7,015	9,842	7,119	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-45120-326	Data Processing	1,826	1,090	2,771	1,000	2,000	2,000	2,100	2,205	2,315	2,431
100	GENERAL	100-45120-340	Advertising & Promotions	275	275	360	283	500	500	500	500	500	500
100	GENERAL	100-45120-361	Insurance - General Liability	202	273	218	146	258	258	284	312	343	378
100	GENERAL	100-45120-404	Repair & Maint - M&E						2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45120-460	Miscellaneous Taxes	0	0	0	0	100	100	100	100	100	100
100	GENERAL	100-45120-480	Other Miscellaneous	0	0	74	0	0	0	0	0	0	0
100	GENERAL	100-45202-101	Full-Time Employees - Regular	72,009	75,526	77,903	42,182	84,125	89,710	94,196	98,905	103,851	109,043
100	GENERAL	100-45202-102	Full-Time Employees - Overtime	3,998	1,561	453	0	1,575	1,575	1,654	1,736	1,823	1,914
100	GENERAL	100-45202-103	Part-Time Employees	6,523	8,426	12,313	3,219	10,000	10,000	10,500	11,025	11,576	12,155
100	GENERAL	100-45202-121	PERA Contributions	5,701	5,781	5,877	3,164	6,428	6,846	7,188	7,548	7,925	8,321
100	GENERAL	100-45202-122	FICA Contributions	4,823	4,961	5,076	2,517	5,933	6,280	6,594	6,924	7,270	7,633
100	GENERAL	100-45202-125	Medicare Contributions	1,128	1,160	1,187	589	1,388	1,469	1,542	1,620	1,701	1,786
100	GENERAL	100-45202-126	Minnesota Paid Leave						446	468	491	516	542
100	GENERAL	100-45202-131	Employer Paid Insurance - Health	14,227	16,124	22,190	11,617	17,735	23,957	25,155	26,413	27,733	29,120
100	GENERAL	100-45202-133	Employer Paid Insurance - Life	192	192	208	96	264	264	264	264	264	264
100	GENERAL	100-45202-135	Veba Contributions	4,557	4,193	1,190	750	1,200	1,500	1,500	1,500	1,500	1,500
100	GENERAL	100-45202-200	Office Supplies	502	237	248	106	300	300	300	300	300	300
100	GENERAL	100-45202-211	Cleaning Supplies	1,182	1,864	640	899	1,500	1,500	1,500	1,500	1,500	1,500
100	GENERAL	100-45202-212	Motor Fuels	9,690	8,551	4,144	2,557	7,000	8,000	6,500	6,500	6,500	6,500
100	GENERAL	100-45202-216	Chemicals and Chemical Products	1,913	2,169	336	899	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45202-217	Other Operating Supplies	31	70	0	35	0	0	0	0	0	0
100	GENERAL	100-45202-241	Small Tools	540	514	364	118	500	500	500	500	500	500
100	GENERAL	100-45202-308	Training & Registrations	0	70	105	0	250	250	250	250	250	250
100	GENERAL	100-45202-326	Data Processing	4,140	3,073	3,389	1,749	6,000	5,000	6,300	6,615	6,946	7,293
100	GENERAL	100-45202-340	Advertising & Promotions	1,470	0	0	55	1,600	1,600	1,600	1,600	1,600	1,600
100	GENERAL	100-45202-350	Printing & Design	723	1,195	78	0	600	600	600	600	600	600
100	GENERAL	100-45202-361	Insurance - General Liability	397	521	444	622	507	533	559	587	617	647
100	GENERAL	100-45202-362	Insurance - Property	7,334	9,181	10,787	10,752	19,000	13,000	19,950	20,948	21,995	23,095
100	GENERAL	100-45202-363	Insurance - Automotive	370	389	376	423	473	496	521	547	574	603
100	GENERAL	100-45202-364	Insurance - Worker's Compensation	6,156	6,623	4,122	5,012	7,207	7,207	7,567	7,946	8,343	8,760
100	GENERAL	100-45202-365	Insurance - Misc	1,272	1,416	1,442	1,336	1,625	1,706	1,791	1,881	1,975	2,073
100	GENERAL	100-45202-381	Electric Utility	6,556	6,574	6,827	3,365	6,000	7,000	6,000	6,000	6,000	6,000
100	GENERAL	100-45202-382	Water Utility	18,258	21,068	13,688	1,565	8,000	8,000	8,000	8,000	8,000	8,000
100	GENERAL	100-45202-384	Refuse Disposal	2,686	2,831	4,621	2,610	4,000	5,000	3,000	3,000	3,000	3,000
100	GENERAL	100-45202-385	Sewer Utility	1,073	1,138	1,291	502	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-45202-402	Repairs & Maint - Structures	3,839	7,523	2,640	331	8,000	9,000	8,000	8,000	8,000	8,000
100	GENERAL	100-45202-404	Repairs & Maint - M&E	2,276	4,486	15,490	1,216	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-45202-405	Repairs & Maint - Vehicle	316	101	907	312	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-45202-406	Repairs & Maint - Grounds	7,721	14,728	6,139	9,709	10,000	10,000	11,000	11,000	11,000	11,000
100	GENERAL	100-45202-409	Repairs & Maint - Utilities	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-45202-439	Special Projects	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-45202-444	License Fees	239	0	171	0	250	250	250	250	250	250
100	GENERAL	100-45202-460	Miscellaneous Taxes	214	473	412	0	250	250	250	250	250	250
100	GENERAL	100-45202-480	Other Miscellaneous	657	200	649	476	0	750	0	0	0	0
100	GENERAL	100-49960-720	Transfers	162,587	2,119,717	0	0	0	0	0	0	0	0
100	GENERAL	100-49980-720	Transfers for Debt Service	68,406	283,631	0	0	0	0	0	0	0	0
100 Total				3,297,867	5,602,213	3,044,420	1,550,843	3,458,690	3,542,782	3,651,423	3,782,398	3,896,678	4,010,345

Capital Improvement Plan

Windom, MN

136

Project #	PARK 020
Project Name	Snow Plow for Unit 45

Total Project Cost	$150,000	Department	Parks
Type	Equipment	Category	Equipment: Street Department
Priority	2 Very Important	Status	Active
Useful Life	10 years		

Description

Snow plow for Unit 45 (this is a loader).

Justification

Current plow is in poor condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	150,000	0	0	0	0	150,000
Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	150,000	0	0	0	0	150,000
Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

(83)

Project #	PARK 021
Project Name	Buildings CIP

Total Project Cost	$65,000	Department	Parks
Type	Building\Facility	Category	Park: Buildings
Priority	1 Critical	Status	Active
Useful Life	10 years		

Description

On-going funding for Park facility upgrades and maintenance.

Justification

Imrpove facilities or maintain existing facilities to a clean, safe and sanitary use.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
30,000	Building	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
30,000	General Fund	5,000	5,000	5,000	5,000	5,000	**25,000**	10,000
	Total	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**25,000**	

Capital Improvement Plan

Windom, MN

155

Project #	Park 028
Project Name	Island Park Berm

Total Project Cost	$400,000	Contact	Streets & Parks Supt.
Department	Parks	Type	Electric Infrastructure
Category	Unassigned	Priority	1 Critical
Status	Active	Useful Life	20 years

Description

Construction of an earthen berm through Island Park from Hwy 62 ROW to Highway 60/71 ROW. Berm will also include the necessary floodplain elevation for construction of the new (2025) Island Park shelter.

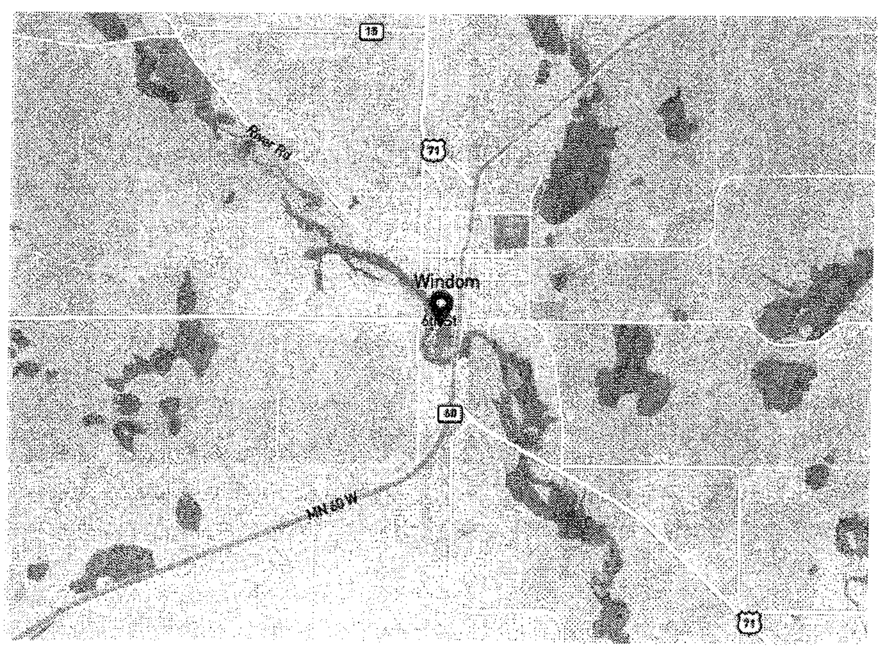
Justification

Help mitigate flooding into residential neighborhoods and onto Highway 62.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Construction	400,000	0	0	0	0	**400,000**
Total	**400,000**	**0**	**0**	**0**	**0**	**400,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Inter-fund Loan	400,000	0	0	0	0	**400,000**
Total	**400,000**	**0**	**0**	**0**	**0**	**400,000**

Location



PLANNING & ZONING

2026 Budget Tot Revenue By Fund

			2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
407	DILIPIDATED HOUSING PI 407-31010	Current Ad Valorem Taxes	0	-20,000	-20,000	-20,000	-20,000	0	0	0	0	0
407 Total			0	-20,000	-20,000	-20,000	-20,000	0	0	0	0	0

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
41910	PLANNING & ZONING	100-41910-101	Full-Time Employees - Regular	104,057	110,944	95,105	57,003	111,550	121,264	127,327	133,694	140,378	147,397
41910	PLANNING & ZONING	100-41910-102	Full-Time Employees - Overtime	183	170	13	220	260	263	273	287	301	316
41910	PLANNING & ZONING	100-41910-103	Part-Time Employees	0	0	0	0	0	0	0	0	0	0
41910	PLANNING & ZONING	100-41910-121	PERA Contributions	7,799	8,334	7,003	4,292	8,386	9,115	9,571	10,049	10,552	11,079
41910	PLANNING & ZONING	100-41910-122	FICA Contributions	5,978	6,345	5,596	3,475	6,932	7,535	7,912	8,307	8,723	9,159
41910	PLANNING & ZONING	100-41910-125	Medicare Contributions	1,398	1,484	1,309	813	1,621	1,762	1,850	1,943	2,040	2,142
41910	PLANNING & ZONING	100-41910-126	Minnesota Paid Leave						535	561	590	619	650
41910	PLANNING & ZONING	100-41910-131	Employer Paid Insurance - Health	21,221	22,381	8,533	2,175	28,443	14,260	14,973	15,722	16,508	17,333
41910	PLANNING & ZONING	100-41910-133	Employer Paid Insurance - Life	288	288	248	144	288	288	307	307	307	307
41910	PLANNING & ZONING	100-41910-135	Veba Contributions	5,740	5,990	939	0	3,200	0	0	0	0	0
41910	PLANNING & ZONING	100-41910-200	Office Supplies	1,492	850	615	566	1,300	1,300	1,300	1,300	1,300	1,300
41910	PLANNING & ZONING	100-41910-212	Motor Fuels	1,162	738	267	93	800	800	1,000	1,200	1,200	1,200
41910	PLANNING & ZONING	100-41910-301	Auditing & Consulting Services	613	4,875	0	0	800	800	1,000	1,100	1,210	1,331
41910	PLANNING & ZONING	100-41910-303	Engineering and Surveying Fees	1,521	37,638	5,000	0	1,000	1,000	1,000	1,000	1,000	1,000
41910	PLANNING & ZONING	100-41910-304	Legal Fees	434	2,370	1,950	2,130	3,000	3,000	4,000	4,000	4,000	4,000
41910	PLANNING & ZONING	100-41910-308	Training & Registrations	1,125	570	0	260	1,800	1,800	1,800	1,800	1,800	1,800
41910	PLANNING & ZONING	100-41910-321	Telephone	1,251	1,232	1,287	586	1,200	1,200	1,200	1,200	1,200	1,200
41910	PLANNING & ZONING	100-41910-322	Postage	275	138	56	111	500	350	500	500	500	500
41910	PLANNING & ZONING	100-41910-326	Data Processing	0	0	0	0	0	0	0	0	0	0
41910	PLANNING & ZONING	100-41910-331	Travel Expense	0	0	0	407	300	450	300	300	300	300
41910	PLANNING & ZONING	100-41910-334	Meals/Lodging	594	380	0	685	1,000	1,000	1,000	1,000	1,000	1,000
41910	PLANNING & ZONING	100-41910-350	Printing & Design	1,549	1,097	3,377	1,604	1,200	1,200	1,500	1,800	2,000	2,000
41910	PLANNING & ZONING	100-41910-364	Insurance - Worker's Compensation	693	534	356	365	750	750	825	908	998	1,098
41910	PLANNING & ZONING	100-41910-365	Insurance - Misc	549	556	550	559	705	705	775	853	938	1,032
41910	PLANNING & ZONING	100-41910-404	Repairs & Maint - M&E	0	85	138	200	600	600	600	600	600	600
41910	PLANNING & ZONING	100-41910-405	Repairs & Maint - Vehicle	0	44	40	194	300	300	300	300	300	300
41910	PLANNING & ZONING	100-41910-433	Dues & Subscriptions	335	285	285	75	300	300	300	300	300	300
41910	PLANNING & ZONING	100-41910-435	Books and Pamphlets	0	0	0	0	0	1,800	0	0	2,000	0
41910	PLANNING & ZONING	100-41910-443	Intergovernmental Fees	8,409	2,425	6,341	800	3,000	2,500	3,000	3,000	3,000	3,000
41910	PLANNING & ZONING	100-41910-444	License Fees	0	0	106	0	0	120	0	0	0	0
41910	PLANNING & ZONING	100-41910-480	Other Miscellaneous	998	701	979	685	1,000	1,000	1,000	1,000	1,000	1,000
41910 Total				167,665	210,454	140,093	77,442	180,235	175,996	184,174	193,058	204,073	211,344

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-41410-200	Office Supplies	0	0	0	0	0	200	0	200	0	0
100	GENERAL	100-41410-350	Printing & Design	0	167	1,145	0	0	1,300	0	1,300	0	0
100	GENERAL	100-41410-480	Other Miscellaneous	981	37	30	0	0	100	0	100	0	0
100	GENERAL	100-41910-101	Full-Time Employees - Regular	104,057	110,944	95,105	57,003	111,550	121,264	127,327	133,694	140,378	147,397
100	GENERAL	100-41910-102	Full-Time Employees - Overtime	183	170	13	220	260	263	273	287	301	316
100	GENERAL	100-41910-103	Part-Time Employees	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-41910-121	PERA Contributions	7,799	8,334	7,003	4,292	8,386	9,115	9,571	10,049	10,552	11,079
100	GENERAL	100-41910-122	FICA Contributions	5,978	6,345	5,596	3,475	6,932	7,535	7,912	8,307	8,723	9,159
100	GENERAL	100-41910-125	Medicare Contributions	1,398	1,484	1,309	813	1,621	1,762	1,850	1,943	2,040	2,142
100	GENERAL	100-41910-126	Minnesota Paid Leave						535	561	590	619	650
100	GENERAL	100-41910-131	Employer Paid Insurance - Health	21,221	22,381	8,533	2,175	28,443	14,260	14,973	15,722	16,508	17,333
100	GENERAL	100-41910-133	Employer Paid Insurance - Life	288	288	248	144	288	288	307	307	307	307
100	GENERAL	100-41910-135	Veba Contributions	5,740	5,990	939	0	3,200	0	0	0	0	0
100	GENERAL	100-41910-200	Office Supplies	1,492	850	615	566	1,300	1,300	1,300	1,300	1,300	1,300
100	GENERAL	100-41910-212	Motor Fuels	1,162	738	267	93	800	800	1,000	1,200	1,200	1,200
100	GENERAL	100-41910-301	Auditing & Consulting Services	613	4,875	0	0	800	800	1,000	1,100	1,210	1,331
100	GENERAL	100-41910-303	Engineering and Surveying Fees	1,521	37,638	5,000	0	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41910-304	Legal Fees	434	2,370	1,950	2,130	3,000	3,000	4,000	4,000	4,000	4,000
100	GENERAL	100-41910-308	Training & Registrations	1,125	570	0	260	1,800	1,800	1,800	1,800	1,800	1,800
100	GENERAL	100-41910-321	Telephone	1,251	1,232	1,287	586	1,200	1,200	1,200	1,200	1,200	1,200
100	GENERAL	100-41910-322	Postage	275	138	56	111	500	350	500	500	500	500
100	GENERAL	100-41910-326	Data Processing	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-41910-331	Travel Expense	0	0	0	407	300	450	300	300	300	300
100	GENERAL	100-41910-334	Meals/Lodging	594	380	0	685	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41910-350	Printing & Design	1,549	1,097	3,377	1,604	1,200	1,200	1,500	1,800	2,000	2,000
100	GENERAL	100-41910-364	Insurance - Worker's Compensation	693	534	356	365	750	750	825	908	998	1,098
100	GENERAL	100-41910-365	Insurance - Misc	549	556	550	559	705	705	775	853	938	1,032
100	GENERAL	100-41910-404	Repairs & Maint - M&E	0	85	138	200	600	600	600	600	600	600
100	GENERAL	100-41910-405	Repairs & Maint - Vehicle	0	44	40	194	300	300	300	300	300	300
100	GENERAL	100-41910-433	Dues & Subscriptions	335	285	285	75	300	300	300	300	300	300
100	GENERAL	100-41910-435	Books and Pamphlets	0	0	0	0	0	1,800	0	0	2,000	0
100	GENERAL	100-41910-443	Intergovernmental Fees	8,409	2,425	6,341	800	3,000	2,500	3,000	3,000	3,000	3,000
100	GENERAL	100-41910-444	License Fees	0	0	106	0	0	120	0	0	0	0
100	GENERAL	100-41910-480	Other Miscellaneous	998	701	979	685	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41940-211	Cleaning Supplies	720	977	847	382	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41940-362	Insurance - Property	5,228	4,978	4,965	5,107	5,524	5,800	6,090	6,395	6,715	7,050
100	GENERAL	100-41940-381	Electric Utility	5,004	5,274	6,001	3,354	6,000	6,000	6,000	6,000	6,000	6,000
100	GENERAL	100-41940-382	Water Utility	853	719	788	426	900	900	900	900	900	900
100	GENERAL	100-41940-383	Gas Utility	8,042	6,529	4,254	4,152	9,000	9,000	9,000	9,000	9,000	9,000
100	GENERAL	100-41940-384	Refuse Disposal	1,236	1,296	1,150	740	1,200	1,200	1,200	1,200	1,200	1,200
100	GENERAL	100-41940-385	Sewer Utility	1,759	1,503	1,732	931	1,800	1,800	1,900	1,900	1,900	1,900
100	GENERAL	100-41940-402	Repairs & Maint - Structures	1,277	912	0	0	0	0	0	0	0	0
100	GENERAL	100-41940-406	Repairs & Maint - Grounds	12,342	13,066	13,222	7,151	14,000	16,000	16,000	16,000	16,000	16,000
100	GENERAL	100-41940-409	Repairs & Maint - Utilities	775	3,483	4,594	1,327	1,700	1,700	1,700	1,700	1,700	1,700
100	GENERAL	100-41940-460	Miscellaneous Taxes	100	100	2,260	100	200	200	200	200	200	200
100	GENERAL	100-41940-480	Other Miscellaneous	0	149	0	0	0	0	0	0	0	0
100	GENERAL	100-42120-101	Full-Time Employees - Regular	733,096	775,143	774,786	426,898	902,718	928,866	947,715	971,408	995,693	1,020,585
100	GENERAL	100-42120-102	Full-Time Employees - Overtime	46,035	55,946	77,786	37,221	55,020	55,020	56,396	57,805	59,251	60,732
100	GENERAL	100-42120-103	Part-Time Employees	-50	0	0	0	0	0	0	0	0	0

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Project #	BUILD 005
Project Name	Blighted Homes Incentive Program

Total Project Cost	$214,850	Department	Building\Zoning
Type	Electric Infrastructure	Category	Buildings
Priority	2 Very Important	Status	Active
Useful Life	25 years		

Description

There are a number of dilapidated homes in Windom. We have discussed the possibility of a demolition program. The Housing Study estimated there are at least 12 homes in Windom that are in very poor condition and may be physically and/or functionally obsolete. Removing these old homes may be good for the neighborhood and may also create some infill lots that could potentially be redeveloped with single-family or twinhomes, particular lots located within walking distance of Downtown Windom. The Housing Study recommends exploring the potential to create a demolition program for dilapidated homes in Windom.

Justification

Removing blighted homes will help to clean up neighborhoods and create buildable lots for new structures. Windom has a shortage of lots and infrastructure is expensive to build out in new subdivisions.

Prior	Expenditures		2026	2027	2028	2029	2030	Total	Future
114,850	Building		0	20,000	20,000	20,000	20,000	**80,000**	20,000
		Total	**0**	**20,000**	**20,000**	**20,000**	**20,000**	**80,000**	

Prior	Funding Sources		2026	2027	2028	2029	2030	Total	Future
114,850	General Fund		0	20,000	20,000	20,000	20,000	**80,000**	20,000
		Total	**0**	**20,000**	**20,000**	**20,000**	**20,000**	**80,000**	

Budget Impact

A percentage of the cost of demolition, based on the dollar amount of the proposed new build, is paid to the property owner. Construction of a new structure on the lot will increase the tax value of the property. If the property owner does not construct a new structure pursuant to the program's guidelines, a special assessment will be placed on the property to recover the City's payment to the property owner.

STREET

2026 Budget Tot Revenue By Fund

			2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
303	2007 STREET IMPROVEM 303-31010	Current Ad Valorem Taxes	-86,654	0	0	0	0	0	0	0	0	0
303	2007 STREET IMPROVEM 303-36101	Special Assessments Principal	-590	-477	-456	0	0	0	0	0	0	0
303	2007 STREET IMPROVEM 303-39200	Interfund Transfers	0	-283,631	0	0	0		0	0	0	0
303 Total			-87,244	-284,109	-456	0	0	0	0	0	0	0

2026 Budget Tot Revenue By Fund

			2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
305	2009 STREET IMRPOVEM 305-31010	Current Ad Valorem Taxes	-50,627	-82,737	-84,372	0	-87,825	0	0	0	0	0
305	2009 STREET IMRPOVEM 305-36101	Special Assessments Principal	-12,619	-12,388	-12,325	-449	-11,646	-11,646	-11,646	-11,646	-11,646	-11,646
305	2009 STREET IMRPOVEM 305-39202	Contribution from Enterprise Funds	-37,236	-36,598	-37,338	-36,613	-37,338	-37,338	-36,613	-36,613	-36,613	-36,613
305 Total			-100,482	-131,723	-134,035	-37,062	-136,809	-48,984	-48,259	-48,259	-48,259	-48,259

2026 Budget Tot Revenue By Fund

			2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
306	2013 STREET IMPROVEM 306-31010	Current Ad Valorem Taxes	-94,598	-93,233	-102,387	0	-111,415	-110,552	-114,510	-118,528	-98,149	-98,149
306	2013 STREET IMPROVEM 306-36101	Special Assessments Principal	-86,083	-68,791	-67,664	-33,872	-60,283	-60,283	-58,355	-56,248	-54,210	-52,042
306	2013 STREET IMPROVEM 306-36210	Interest Earnings	0	0	0	0	0	0	0	0	0	0
306	2013 STREET IMPROVEM 306-39310	Bond Proceeds	0	0	0	0	0	0	0	0	0	0
306	2013 STREET IMPROVEM 306-39320	Premium on Bonds Sold	0	0	0	0	0	0	0	0	0	0
306 Total			-180,681	-162,024	-170,051	-33,872	-171,698	-170,835	-172,865	-174,776	-152,359	-150,191

2026 Budget Tot Revenue By Fund

				2022 Total Activity	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through June	2025 Total Budget	2026 Total Budget 2026	2027 Total Budget 2027	2028 Total Budget 2028	2029 Total Budget 2029	2030 Total Budget 2030
				Sum of 2022Actual	Sum of 2023Actual	Sum of 2024Actual	Sum of 2025YTD	Current Yr Budget	Year 1 Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
307	2017 STREET IMPROVEM	307-31010	Current Ad Valorem Taxes	-85,716	-81,463	-88,875	0	-92,344	-95,663	-93,875	-96,982	-85,085	-85,085
307	2017 STREET IMPROVEM	307-36101	Special Assessments Principal	-40,125	-40,948	-40,758	-24,448	-39,185	-39,185	-38,091	-36,997	-35,935	-34,903
307	2017 STREET IMPROVEM	307-36210	Interest Earnings	-4,675	-4,842	0	0	0	0	0	0	0	0
307	2017 STREET IMPROVEM	307-39202	Contribution from Enterprise Funds	-80,810	-79,310	-77,810	0	-77,810	-77,810	-76,310	-74,810	-78,235	-76,585
307 Total				-211,326	-206,563	-207,443	-24,448	-209,339	-212,658	-208,276	-208,789	-199,255	-196,573

2026 Budget Tot Revenue By Fund

			2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
308	**2020 STREET IMPROVEM** 308-31010	Current Ad Valorem Taxes	-161,087	-161,455	-161,664	0	-161,717	-161,612	-161,349	-160,929	-160,352	-160,352
308	**2020 STREET IMPROVEM** 308-36101	Special Assessment Principal	-182,584	-124,003	-96,702	-51,930	-88,457	-92,988	-84,987	-80,457	-76,500	-72,500
308	**2020 STREET IMPROVEM** 308-36200	Other Income	0	0	0	0	0	0	0	0	0	0
308	**2020 STREET IMPROVEM** 308-36210	Interest Earnings	0	0	0	0	0	0	0	0	0	0
308	**2020 STREET IMPROVEM** 308-39200	Interfund Transfer	0	0	0	0	0	0	0	0	0	0
308	**2020 STREET IMPROVEM** 308-39310	Bond Proceeds	0	0	0	0	0	0	0	0	0	0
308	**2020 STREET IMPROVEM** 308-39320	Premium on Bond Sold	0	0	0	0	0	0	0	0	0	0
308 Total			-343,671	-285,458	-258,366	-51,930	-250,174	-254,600	-246,336	-241,386	-236,852	-232,852

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr Prior Actual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
43100	STREET	100-43100-101	Full-Time Employees - Regular	197,954	226,928	239,414	130,813	262,111	281,278	295,342	310,109	325,614	341,895
43100	STREET	100-43100-102	Full-Time Employees - Overtime	16,473	8,957	13,176	5,935	17,325	17,325	18,191	19,101	20,056	21,059
43100	STREET	100-43100-103	Part-Time Employees	8,051	8,649	11,103	3,229	6,500	6,500	6,825	7,166	7,525	7,901
43100	STREET	100-43100-121	PERA Contributions	16,047	17,691	18,944	10,295	20,958	22,395	23,515	24,690	25,925	27,221
43100	STREET	100-43100-122	FICA Contributions	12,645	13,845	14,764	7,805	17,728	18,916	19,862	20,855	21,898	22,993
43100	STREET	100-43100-125	Medicare Contributions	2,957	3,238	3,453	1,825	4,146	4,424	4,645	4,877	5,121	5,377
43100	STREET	100-43100-126	Minnesota Paid Leave						1,342	1,410	1,480	1,554	1,632
43100	STREET	100-43100-131	Employer Paid Insurance - Health	50,289	62,473	71,365	36,892	82,458	74,963	78,711	82,647	86,779	91,118
43100	STREET	100-43100-133	Employer Paid Insurance - Life	848	944	1,040	480	888	888	888	888	888	888
43100	STREET	100-43100-135	Veba Contributions	14,735	14,974	1,984	1,250	2,000	2,500	2,500	2,500	2,500	2,500
43100	STREET	100-43100-200	Office Supplies	867	1,006	741	89	1,600	1,600	1,600	1,600	1,600	1,600
43100	STREET	100-43100-211	Cleaning Supplies	20	0	26	0	1,000	300	1,000	1,000	1,000	1,000
43100	STREET	100-43100-212	Motor Fuels	29,242	24,208	19,248	6,525	26,000	26,000	24,000	24,000	24,000	24,000
43100	STREET	100-43100-214	Pest Control	3,946	10,204	0	0	11,000	11,000	10,500	11,000	11,500	12,000
43100	STREET	100-43100-215	Materials & Equipment	1,193	4,422	326	5	2,500	2,500	2,500	2,500	2,500	2,500
43100	STREET	100-43100-216	Chemicals and Chemical Products	2,315	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000
43100	STREET	100-43100-217	Other Operating Supplies	5,768	2,618	4,622	3,099	2,500	3,200	2,500	2,500	2,500	2,500
43100	STREET	100-43100-218	Uniforms	1,111	1,519	5,239	150	1,200	1,200	1,200	1,200	1,200	1,200
43100	STREET	100-43100-224	Street Maint Materials	33,781	61,334	46,311	4,143	47,500	47,500	55,000	55,000	55,000	55,000
43100	STREET	100-43100-225	Landscaping Materials	11,056	23	40	0	8,000	1,000	8,000	8,000	8,000	8,000
43100	STREET	100-43100-241	Small Tools	953	881	906	75	3,000	3,000	3,000	3,000	3,000	3,000
43100	STREET	100-43100-304	Legal Fees	0	0	0	0	300	300	300	300	300	300
43100	STREET	100-43100-308	Training & Registrations	0	60	250	0	600	600	600	600	600	600
43100	STREET	100-43100-321	Telephone	1,285	1,081	896	377	1,600	1,000	1,600	1,600	1,600	1,600
43100	STREET	100-43100-322	Postage	17	17	17	16	200	100	200	200	200	200
43100	STREET	100-43100-323	Radio Units	0	0	0	0	0	0	0	0	0	0
43100	STREET	100-43100-326	Data Processing	398	350	350	315	500	500	525	551	579	608
43100	STREET	100-43100-331	Travel Expense	0	0	0	0	100	100	100	100	100	100
43100	STREET	100-43100-334	Meals/Lodging	157	0	210	41	150	150	150	150	150	150
43100	STREET	100-43100-350	Printing & Design	4,771	45	724	320	4,000	1,000	4,000	4,000	4,000	4,000
43100	STREET	100-43100-361	Insurance - General Liability	1,381	1,836	1,518	1,702	1,670	1,787	1,877	1,970	2,069	2,172
43100	STREET	100-43100-362	Insurance - Property	1,842	3,197	2,097	2,103	2,433	2,208	2,319	2,434	2,556	2,684
43100	STREET	100-43100-363	Insurance - Automotive	2,553	2,338	3,270	3,459	3,260	3,423	3,595	3,774	3,963	4,161
43100	STREET	100-43100-364	Insurance - Worker's Compensation	12,269	19,956	10,490	8,595	19,900	19,900	20,895	21,940	23,037	24,189
43100	STREET	100-43100-365	Insurance - Misc	1,299	1,494	1,532	1,433	1,659	1,742	1,829	1,921	2,017	2,117
43100	STREET	100-43100-381	Electric Utility	21,963	20,287	24,890	13,494	20,000	27,000	20,000	20,000	20,000	20,000
43100	STREET	100-43100-382	Water Utility	231	216	246	127	400	400	400	400	400	400
43100	STREET	100-43100-383	Gas Utility	7,084	6,245	3,530	3,626	9,000	9,000	9,000	9,000	9,000	9,000
43100	STREET	100-43100-384	Refuse Disposal	1,584	1,108	1,664	752	2,500	2,000	2,500	2,500	2,500	2,500
43100	STREET	100-43100-385	Sewer Utility	491	458	545	283	500	500	500	500	500	500
43100	STREET	100-43100-401	Repairs & Maint - Buildings	1,236	733	1,355	1,228	2,000	2,000	2,000	2,000	2,000	2,000
43100	STREET	100-43100-402	Repairs & Maint - Structures	51	1,474	879	0	2,000	2,000	2,000	2,000	2,000	2,000
43100	STREET	100-43100-404	Repairs & Maint - M&E	12,556	42,510	44,716	7,763	40,000	44,200	40,000	40,000	40,000	40,000
43100	STREET	100-43100-405	Repairs & Maint - Vehicle	393	1,418	315	160	5,000	2,500	5,000	5,000	5,000	5,000
43100	STREET	100-43100-406	Repairs & Maint - Grounds	2,219	5,883	3,285	0	4,000	4,000	4,000	4,000	4,000	4,000
43100	STREET	100-43100-407	Repairs & Maint - Seal Coating/Crack-Fill	0	20,965	16,145	0	70,000	70,000	70,000	70,000	70,000	70,000
43100	STREET	100-43100-409	Repairs & Maint - Utilities	785	0	0	0	0	0	0	0	0	0
43100	STREET	100-43100-439	Special Projects	0	0	1,920	3,700	0	0	0	0	0	0
43100	STREET	100-43100-444	License Fees	154	0	191	0	250	250	250	250	250	250
43100	STREET	100-43100-460	Miscellaneous Taxes	100	100	100	100	100	100	100	100	100	100
43100	STREET	100-43100-480	Other Miscellaneous	196	95	380	110	500	500	500	500	500	500
43100 Total				485,265	595,779	574,219	262,314	712,037	726,092	756,428	780,905	806,580	833,515

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2026 thru 2030

Capital Improvement Plan

Windom, MN

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Project #	STR 005
Project Name	Equipment Fund Reserve

Total Project Cost	$292,682	Department	Streets
Type	Equipment	Category	Equipment: Street Department
Priority	2 Very Important	Status	Active
Useful Life	25 years		

Description

Equipment Reserve Fund for future capital purchases in the Streets & Parks Departments

Justification

Fund needed for the periodic replacement of large equipment such as front-end loaders, graders, dump trucks and attachments.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
192,682	Equipment	25,000	25,000	25,000	25,000	0	100,000
	Total	**25,000**	**25,000**	**25,000**	**25,000**	**0**	**100,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
192,682	General Fund	25,000	25,000	25,000	25,000	0	100,000
	Total	**25,000**	**25,000**	**25,000**	**25,000**	**0**	**100,000**

Capital Improvement Plan

Windom, MN

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Project #	STR 009
Project Name	Pick-up Replacement (Unit 41)

Total Project Cost	$47,500	Department	Streets
Type	Equipment	Category	Vehicles
Priority	1 Critical	Status	Active
Useful Life	10 years		

Description

Replace 3/4 ton Chevy Pick-up Truck with a 1-ton truck.

Justification

Unit purchased in 2005 and cannot be used due to severe maintenance issues. Unsafe to drive.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	0	0	0	47,500	0	47,500
Total	**0**	**0**	**0**	**47,500**	**0**	**47,500**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	47,500	0	47,500
Total	**0**	**0**	**0**	**47,500**	**0**	**47,500**

Project #	STR 013
Project Name	Sno-Go Snow Blower Replacement

Total Project Cost	$220,000	Department	Streets
Type	Equipment	Category	Equipment: Street Department
Priority	1 Critical	Status	Active
Useful Life	20 years		

Description

Replace Snow-Go Snow Blower unit

Justification

Unit purchased in 2004 and is scheduled for replacement.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Equipment	220,000	0	0	0	0	**220,000**
Total	**220,000**	**0**	**0**	**0**	**0**	**220,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
General Fund	220,000	0	0	0	0	**220,000**
Total	**220,000**	**0**	**0**	**0**	**0**	**220,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	STR 029
Project Name	Front-end Loader

Total Project Cost	$250,000	Department	Streets
Type	Equipment	Category	Equipment: Street Department
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

2008 John Deere 544K Wheel Loader

Justification

This loader has high hours from use and is starting to have costly repairs. Snow blower has been repaired and the 2-piece bucket is rusting. This loader was the primary loader prior to the 624K loader being purchased.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	250,000	0	0	0	0	250,000
Total	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	250,000	0	0	0	0	250,000
Total	**250,000**	**0**	**0**	**0**	**0**	**250,000**

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Project #	STR 031
Project Name	2028 Street Project

Total Project Cost	$4,000,000	Department	Streets
Type	Electric Infrastructure	Category	Street: Paving\Overlay
Priority	2 Very Important	Status	Active
Useful Life	20 years		

Description
Mill and Overlay selected blocks of streets to extend life. 1st Avenue reconstruction

Justification
Street surface needs to be repaired from age and condition. 1st Avenue is in bad condition, no drainage and utilities need to be replaced.

Expenditures	2026	2027	2028	2029	2030	Total
Street	0	0	4,000,000	0	0	**4,000,000**
Total	**0**	**0**	**4,000,000**	**0**	**0**	**4,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
GO Bonds	0	0	3,300,000	0	0	**3,300,000**
Sewer Fund	0	0	300,000	0	0	**300,000**
Water Fund	0	0	300,000	0	0	**300,000**
Special Assessments	0	0	100,000	0	0	**100,000**
Total	**0**	**0**	**4,000,000**	**0**	**0**	**4,000,000**

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2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	STR 033
Project Name	2026 Street Project

Total Project Cost	$4,200,000	Contact	Streets & Parks Supt.
Department	Streets	Type	Electric Infrastructure
Category	Street: Paving\Overlay	Priority	1 Critical
Status	Active	Useful Life	40 years

Description

2026 Street Project is mill and overlay on 1st Avenue from 6th Street to Elite Mechanical.

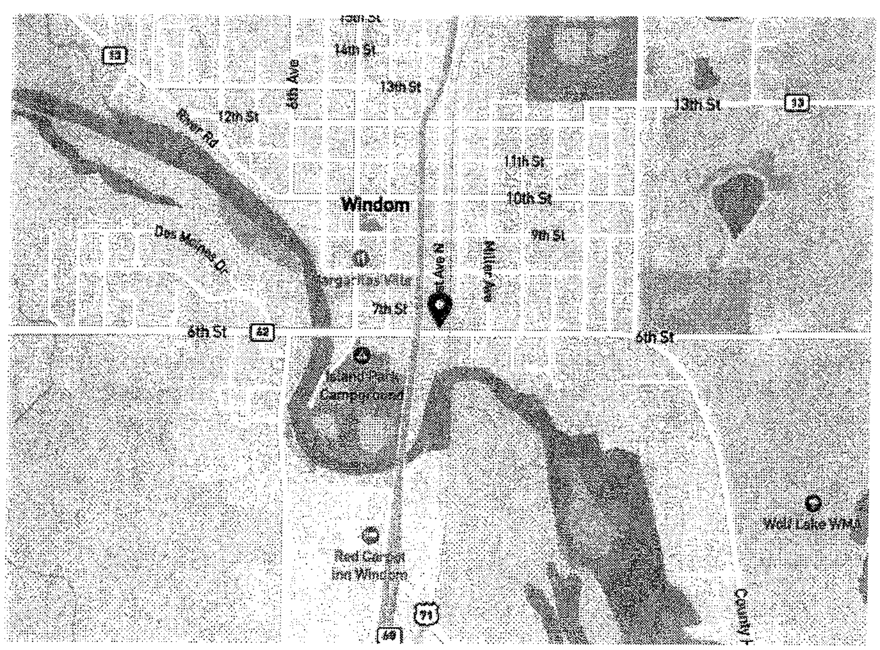
Justification

Street conditon is poor and road is used as primary access for many businesses.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	4,200,000	0	0	0	0	**4,200,000**
Total	**4,200,000**	**0**	**0**	**0**	**0**	**4,200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
GO Bonds	3,000,000	0	0	0	0	**3,000,000**
Special Assessments	900,000	0	0	0	0	**900,000**
Water Fund	300,000	0	0	0	0	**300,000**
Total	**4,200,000**	**0**	**0**	**0**	**0**	**4,200,000**

Location



2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	STR 034
Project Name	Tractor

Total Project Cost	$60,000	Department	Streets
Type	Equipment	Category	Equipment: Street Department
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

Utility type tractor.

Justification

Used by streets, parks and arena. Needs to be replaced.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	60,000	0	0	0	0	60,000
Total	**60,000**	**0**	**0**	**0**	**0**	**60,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	60,000	0	0	0	0	60,000
Total	**60,000**	**0**	**0**	**0**	**0**	**60,000**

2026 thru 2030

Capital Improvement Plan

Windom, MN

Project #	TEL 014
Project Name	Office Space Upgrade

Total Project Cost	$5,000	Department	Telecom
Type	Electric Infrastructure	Category	Telecom Building
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

Updates to office space

GENERAL

2026 Budget Tot Revenue By Fund

				2022 Total Activity	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through June	2025 Total Budget	2026 Total Budget 2026	2027 Total Budget 2027	2028 Total Budget 2028	2029 Total Budget 2029	2030 Total Budget 2030
				Sum of 2022Actual	Sum of 2023Actual	Sum of 2024Actual	Sum of 2025YTD	Current Yr Budget	Year 1 Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
406	PIR	406-31010	Current Ad Valorem Taxes	-31,309	0	0	0	0	0	0	0	0	0
406	PIR	406-36101	Special Assessments Principal	0	0	19,500	0	0	0	0	0	0	0
406	PIR	406-39200	Interfund Transfers	-27,248	0	0	0	0	0	0			
406 Total				**-58,557**	**0**	**19,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
401	GENERAL CAPITAL PROJE	401-31010	Current Ad Valorem Taxes	-202,814	-303,934	-387,384	-398,915	-408,148	-424,910	-426,410	-426,410	-426,410	-426,410
401	GENERAL CAPITAL PROJE	401-33170	Federal Grant - Other	-240,601	0	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-33401	Local Government Aid/Small City	0	0	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-33430	Other State Grants and Aids	-9,000	0	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-33436	Reimbursements	0	0	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-35201	Police Forfeits	-13,597	-35	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-36200	Other Income	-1,980	-546	-906	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-36210	Interest Earnings	-460	-17,991	-12,625	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-36230	Contributions and Donations - Private	-62,188	-26,807	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-36231	Private Grants	-1,300	0	0	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-39101	Sale of Fixed Assets	-9,100	0	-16,719	0	0	0	0	0	0	0
401	GENERAL CAPITAL PROJE	401-39200	Interfund Transfers	-167,087	-124,217	-4,500	0	-76,410					
401	GENERAL CAPITAL PROJE	401-39202	Contribution from Enterprise Funds	-3,075	0	0	0	-4,500	0	0	0	0	0
401 Total				**-711,202**	**-473,530**	**-422,134**	**-398,915**	**-489,058**	**-424,910**	**-426,410**	**-426,410**	**-426,410**	**-426,410**

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2026 Budget Tot Revenue By Fund

				2022 Total Activity Sum of 2022Actual	2023 Total Activity Sum of 2023Actual	2024 Total Activity Sum of 2024Actual	2025 YTD Activity Through June Sum of 2025YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-31010	Current Ad Valorem Taxes	-532,909	-595,020	-527,088	-1,261	-563,899	-630,291	-777,539	-908,514	-1,020,794	-1,132,461
100	GENERAL	100-31410	Hotel/Motel Tax	-52,945	-50,899	-52,717	-23,551	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
100	GENERAL	100-32110	License - Alcoholic Beverages	-9,450	-9,275	-7,075	-400	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
100	GENERAL	100-32170	License - Amusements	-905	-845	-485	0	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
100	GENERAL	100-32180	License - Cigarette	-220	-260	-200	0	-200	-200	-200	-200	-200	-200
100	GENERAL	100-32181	License - Peddlars	0	0	-60	-40	-100	-100	-100	-100	-100	-100
100	GENERAL	100-32182	License - Street Excavation	0	-300	200	0	-300	0	0	0	0	0
100	GENERAL	100-32198	Other Business License/Permits	-575	-500	-550	-270	-200	-200	-200	-200	-200	-200
100	GENERAL	100-32210	Building Permit - City	-99,798	-93,987	-63,687	-16,884	-45,000	-45,000	-42,500	-42,500	-42,500	-42,500
100	GENERAL	100-32211	Building Permit - State Surcharge	-8,900	-4,342	-4,763	-814	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
100	GENERAL	100-32240	License - Animal	-852	-1,158	-739	-408	-500	-500	-500	-500	-500	-500
100	GENERAL	100-32260	Other Non Business Licenses/Permits	-425	-925	-1,760	-1,525	-970	-970	-970	-970	-970	-970
100	GENERAL	100-32261	Rental Housing License	-4,236	-3,836	-1,450	-785	-2,500	-2,500	-2,500	-2,500	-2,500	-2,500
100	GENERAL	100-32262	Rental Reinspections & Complaints	-50	0	0	0	0	0	0	0	0	0
100	GENERAL	100-33100	Misc Grant	-5,000	0	0	0	0	0	0	0	0	0
100	GENERAL	100-33170	Federal Grant - Other	0	0	0	-65,000	0	0	0	0	0	0
100	GENERAL	100-33172	Federal Aid - FEMA	0	0	0	-257,001	0					
100	GENERAL	100-33401	Local Government Aid	-1,588,744	-1,608,595	-1,901,739	-172,895	-1,838,914	-1,838,914	-1,838,914	-1,838,914	-1,838,914	-1,838,914
100	GENERAL	100-33430	Other State Grants and Aids	0	-4,496,924	-5,521,370	0	-87,107	-87,107	-75,000	-75,000	-75,000	-75,000
100	GENERAL	100-33431	State Aid - Fire Relief	-53,390	-62,822	-75,969	0	-48,000	-65,000	-48,000	-48,000	-48,000	-48,000
100	GENERAL	100-33432	State Aid - Police Relief	-95,991	-316,475	-105,099	0	-93,000	-93,000	-90,000	-90,000	-90,000	-90,000
100	GENERAL	100-33436	Reimbursements	-128,759	-171,575	-123,585	-119,218	-130,000	-130,000	-130,000	-130,000	-130,000	-130,000
100	GENERAL	100-34101	City Hall Rent	-5,180	-3,180	-3,380	-1,890	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000
100	GENERAL	100-34103	Zoning and Subdivision Fees	-2,950	-2,300	-2,250	-1,850	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
100	GENERAL	100-34104	Plan Review Fees	-20,051	-41,400	-16,413	-2,261	-4,000	-5,000	-5,000	-5,000	-5,000	-5,000
100	GENERAL	100-34109	Administrative Charges to Users	0	-150	0	-41	0		0	0	0	0
100	GENERAL	100-34202	Fire Protection Services - Fire Calls	-80,430	-69,760	-55,115	320	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000
100	GENERAL	100-34207	Fire Protection Services - Town Contracts	-100,000	-102,000	-104,000	-106,000	-106,000	-106,000	-106,000	-106,000	-108,000	-110,000
100	GENERAL	100-34403	Spring Clean-up	-27,601	-27,333	-28,177	-14,833	-28,000	-28,000	-28,000	-28,000	-28,000	-28,000
100	GENERAL	100-34780	Park Fees	-3,219	-3,704	-3,821	-2,846	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000
100	GENERAL	100-34781	Recreation Fees Non Taxable	-11,750	-10,373	-10,118	-10,143	-11,000	-11,000	-11,000	-11,000	-11,000	-11,000
100	GENERAL	100-34782	Recreation Fees Taxable	-1,080	-309	-618	-309	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
100	GENERAL	100-34950	Other Charges for Services	-6,627	-3,523	-11,423	-2,382	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
100	GENERAL	100-35101	Court Fines	-3,996	-14,821	-22,912	-11,425	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
100	GENERAL	100-35104	Impounding Fines	-1,728	-1,763	-1,397	-927	-1,500	-1,500	-1,500	-1,500	-1,500	-1,500
100	GENERAL	100-35201	Police Forfeits	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-36101	Special Assessments Principal	-9,428	-7,878	-13,004	-1,890	-2,500	-2,500	-2,500	-2,500	-2,500	-2,500
100	GENERAL	100-36200	Other Income	-5,942	-4,156	-5,378	-649	0	0	0	0	0	0
100	GENERAL	100-36210	Interest Earnings	-84,020	-211,683	-213,741	-68,578	-124,000	-124,000	-120,000	-120,000	-120,000	-120,000
100	GENERAL	100-36230	Contributions and Donations - Private	-138,348	-7,278	-10,025	0	0	0	0	0	0	0
100	GENERAL	100-39101	Sale of Fixed Assets	-650	0	-26,000	-1,900	0	0	0	0	0	0
100	GENERAL	100-39200	Interfund Transfers	-40,000	0	0	0	0	0	0	0	0	0
100	GENERAL	100-39202	Contribution from Enterprise Funds	-245,000	-245,000	-245,000	0	-245,000	-245,000	-245,000	-245,000	-245,000	-245,000
100 Total				-3,371,149	-8,174,349	-9,160,908	-887,656	-3,458,690	-3,542,782	-3,651,423	-3,782,398	-3,896,678	-4,010,345

2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
41310	ADMINISTRATION	100-41310-101	Full-Time Employees - Regular	70,168	76,114	73,435	33,936	82,830	81,500	85,575	89,854	94,346	99,064
41310	ADMINISTRATION	100-41310-102	Full-Time Employees - Overtime	1,287	210	2,684	112	3,045	4,000	4,200	4,410	4,631	4,862
41310	ADMINISTRATION	100-41310-103	Part-Time Employees	3,605	2,484	2,118	0	672	720	756	794	833	875
41310	ADMINISTRATION	100-41310-121	PERA Contributions	5,603	5,752	5,661	2,542	6,441	6,412	6,733	7,069	7,423	7,794
41310	ADMINISTRATION	100-41310-122	FICA Contributions	4,318	4,482	4,560	1,990	5,365	5,345	5,612	5,893	6,188	6,497
41310	ADMINISTRATION	100-41310-125	Medicare Contributions	1,010	1,049	1,067	465	1,255	1,250	1,313	1,378	1,447	1,519
41310	ADMINISTRATION	100-41310-126	Minnesota Paid Leave						379	395	415	435	457
41310	ADMINISTRATION	100-41310-131	Employer Paid Insurance - Health	8,744	10,590	12,908	4,903	15,256	14,438	15,882	17,470	19,217	21,139
41310	ADMINISTRATION	100-41310-133	Employer Paid Insurance - Life	840	992	1,144	624	160	160	850	850	850	850
41310	ADMINISTRATION	100-41310-135	Veba Contributions	1,216	2,650	1,101	719	1,173	1,438	1,438	1,438	1,438	1,438
41310	ADMINISTRATION	100-41310-200	Office Supplies	6,517	3,011	5,344	2,872	4,500	4,500	4,500	4,500	4,500	4,500
41310	ADMINISTRATION	100-41310-217	Other Operating Supplies	5,196	3,596	6,876	4,870	5,000	5,000	5,000	5,000	5,000	5,000
41310	ADMINISTRATION	100-41310-218	Uniforms	0	0	0	0	560	560	560	560	560	560
41310	ADMINISTRATION	100-41310-301	Auditing & Consulting Services	2,385	7,484	14,315	9,119	10,000	10,000	10,000	10,000	10,000	10,000
41310	ADMINISTRATION	100-41310-304	Legal Fees	0	0	120	0	200	200	200	200	200	200
41310	ADMINISTRATION	100-41310-308	Training & Registrations	919	720	1,444	1,055	3,119	3,274	3,438	3,610	3,791	3,980
41310	ADMINISTRATION	100-41310-321	Telephone	1,772	1,207	1,380	409	1,800	1,800	1,800	1,800	1,800	1,800
41310	ADMINISTRATION	100-41310-322	Postage	1,040	2,181	1,864	327	2,500	2,500	2,500	2,500	2,500	2,500
41310	ADMINISTRATION	100-41310-326	Data Processing	3,571	3,524	5,362	2,206	4,000	4,000	4,200	4,410	4,631	4,862
41310	ADMINISTRATION	100-41310-331	Travel Expense	2,084	1,274	1,125	464	2,000	2,000	2,100	2,205	2,315	2,431
41310	ADMINISTRATION	100-41310-334	Meals/Lodging	803	1,277	1,158	412	1,250	1,250	1,500	1,500	1,500	1,500
41310	ADMINISTRATION	100-41310-350	Printing & Design	4,494	7,297	7,311	1,699	4,000	4,000	4,000	4,000	4,000	4,000
41310	ADMINISTRATION	100-41310-361	Insurance - General Liability	1,019	994	783	423	1,247	1,310	1,375	1,444	1,516	1,592
41310	ADMINISTRATION	100-41310-364	Insurance - Worker's Compensation	2,619	1,955	1,304	1,337	2,751	2,751	2,888	3,033	3,184	3,344
41310	ADMINISTRATION	100-41310-365	Insurance - Misc	296	908	922	1,073	1,000	1,000	1,050	1,103	1,158	1,216
41310	ADMINISTRATION	100-41310-433	Dues & Subscriptions	0	242	170	266	250	300	300	300	300	300
41310	ADMINISTRATION	100-41310-444	License Fees	3,794	3,983	4,431	4,900	4,000	6,500	6,500	6,500	6,500	6,500
41310	ADMINISTRATION	100-41310-480	Other Miscellaneous	3,639	10,183	19,282	1,015	3,600	3,600	1,000	1,000	1,000	1,000
41310 Total				136,939	154,158	177,868	77,738	167,974	170,187	175,665	183,235	191,263	199,779

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-41110-103	Part-Time Employees	28,402	36,938	37,215	23,462	40,725	42,761	44,899	47,144	49,501	51,976
100	GENERAL	100-41110-121	PERA Contributions	937	741	972	563	2,036	1,000	1,050	1,103	1,158	1,216
100	GENERAL	100-41110-122	FICA Contributions	1,761	2,290	2,307	1,455	2,525	2,651	2,784	2,923	3,069	3,223
100	GENERAL	100-41110-125	Medicare Contributions	412	536	540	340	591	620	651	684	718	754
100	GENERAL	100-41110-126	Minnesota Paid Leave	0	0	0			188	198	207	218	229
100	GENERAL	100-41110-200	Office Supplies	1,692	992	2,386	157	1,500	1,500	1,500	1,500	1,500	1,500
100	GENERAL	100-41110-304	Legal Fees	1,851	18,843	2,796	2,955	4,000	4,000	4,000	4,000	4,000	4,000
100	GENERAL	100-41110-308	Training & Registrations	1,086	144	1,025	0	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-41110-326	Data Processing	466	1,315	429	164	800	800	840	882	926	972
100	GENERAL	100-41110-331	Travel Expense	0	289	104	413	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41110-334	Meals/Lodging	247	312	428	774	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-41110-350	Printing & Design	11,780	13,418	11,179	2,077	12,000	12,000	12,600	13,230	13,892	14,586
100	GENERAL	100-41110-364	Insurance - Worker's Compensation	76	79	38	-3	108	108	113	119	125	131
100	GENERAL	100-41110-365	Insurance - Misc	1,211	699	643	830	1,547	1,624	1,705	1,791	1,880	1,974
100	GENERAL	100-41110-433	Dues & Subscriptions	13,626	14,682	2,064	15,126	16,670	17,503	18,378	19,298	20,262	21,275
100	GENERAL	100-41110-434	Employee Appreciation	1,213	1,376	1,905	0	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-41110-480	Other Miscellaneous	205	46	340	250	500	500	1,000	1,000	1,000	1,000
100	GENERAL	100-41110-490	Donations & Contributions	171,090	42,199	864	0	0	0	0	0	0	0
100	GENERAL	100-41110-491	Payments to Other Organizations	50,298	51,257	50,606	21,849	45,000	45,000	45,000	45,000	45,000	45,000
100	GENERAL	100-41310-101	Full-Time Employees - Regular	70,168	76,114	73,435	33,936	82,830	81,500	85,575	89,854	94,346	99,064
100	GENERAL	100-41310-102	Full-Time Employees - Overtime	1,287	210	2,684	112	3,045	4,000	4,200	4,410	4,631	4,862
100	GENERAL	100-41310-103	Part-Time Employees	3,605	2,484	2,118	0	672	720	756	794	833	875
100	GENERAL	100-41310-121	PERA Contributions	5,603	5,752	5,661	2,542	6,441	6,412	6,733	7,069	7,423	7,794
100	GENERAL	100-41310-122	FICA Contributions	4,318	4,482	4,560	1,990	5,365	5,345	5,612	5,893	6,188	6,497
100	GENERAL	100-41310-125	Medicare Contributions	1,010	1,049	1,067	465	1,255	1,250	1,313	1,378	1,447	1,519
100	GENERAL	100-41310-126	Minnesota Paid Leave						379	395	415	435	457
100	GENERAL	100-41310-131	Employer Paid Insurance - Health	8,744	10,590	12,908	4,903	15,256	14,438	15,882	17,470	19,217	21,139
100	GENERAL	100-41310-133	Employer Paid Insurance - Life	840	992	1,144	624	160	160	850	850	850	850
100	GENERAL	100-41310-135	Veba Contributions	1,216	2,650	1,101	719	1,173	1,438	1,438	1,438	1,438	1,438
100	GENERAL	100-41310-200	Office Supplies	6,517	3,011	5,344	2,872	4,500	4,500	4,500	4,500	4,500	4,500
100	GENERAL	100-41310-217	Other Operating Supplies	5,196	3,596	6,876	4,870	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-41310-218	Uniforms	0	0	0	0	560	560	560	560	560	560
100	GENERAL	100-41310-301	Auditing & Consulting Services	2,385	7,484	14,315	9,119	10,000	10,000	10,000	10,000	10,000	10,000
100	GENERAL	100-41310-304	Legal Fees	0	0	120	0	200	200	200	200	200	200
100	GENERAL	100-41310-308	Training & Registrations	919	720	1,444	1,055	3,119	3,274	3,438	3,610	3,791	3,980
100	GENERAL	100-41310-321	Telephone	1,772	1,207	1,380	409	1,800	1,800	1,800	1,800	1,800	1,800
100	GENERAL	100-41310-322	Postage	1,040	2,181	1,864	327	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-41310-326	Data Processing	3,571	3,524	5,362	2,206	4,000	4,000	4,200	4,410	4,631	4,862
100	GENERAL	100-41310-331	Travel Expense	2,084	1,274	1,125	464	2,000	2,000	2,100	2,205	2,315	2,431
100	GENERAL	100-41310-334	Meals/Lodging	803	1,277	1,158	412	1,250	1,250	1,500	1,500	1,500	1,500
100	GENERAL	100-41310-350	Printing & Design	4,494	7,297	7,311	1,699	4,000	4,000	4,000	4,000	4,000	4,000
100	GENERAL	100-41310-361	Insurance - General Liability	1,019	994	783	423	1,247	1,310	1,375	1,444	1,516	1,592
100	GENERAL	100-41310-364	Insurance - Worker's Compensation	2,619	1,955	1,304	1,337	2,751	2,751	2,888	3,033	3,184	3,344
100	GENERAL	100-41310-365	Insurance - Misc	296	908	922	1,073	1,000	1,000	1,050	1,103	1,158	1,216
100	GENERAL	100-41310-433	Dues & Subscriptions	0	242	170	266	250	300	300	300	300	300
100	GENERAL	100-41310-444	License Fees	3,794	3,983	4,431	4,900	4,000	6,500	6,500	6,500	6,500	6,500
100	GENERAL	100-41310-480	Other Miscellaneous	3,639	10,183	19,282	1,015	3,600	3,600	1,000	1,000	1,000	1,000
100	GENERAL	100-41410-103	Part-Time Employees	5,896	0	7,653	220	0	8,000	0	8,000	0	0
100	GENERAL	100-41410-126	MN Paid Leave						35		35		

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-41410-200	Office Supplies	0	0	0	0	0	200	0	200	0	0
100	GENERAL	100-41410-350	Printing & Design	0	167	1,145	0	0	1,300	0	1,300	0	0
100	GENERAL	100-41410-480	Other Miscellaneous	981	37	30	0	0	100	0	100	0	0
100	GENERAL	100-41910-101	Full-Time Employees - Regular	104,057	110,944	95,105	57,003	111,550	121,264	127,327	133,694	140,378	147,397
100	GENERAL	100-41910-102	Full-Time Employees - Overtime	183	170	13	220	260	263	273	287	301	316
100	GENERAL	100-41910-103	Part-Time Employees	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-41910-121	PERA Contributions	7,799	8,334	7,003	4,292	8,386	9,115	9,571	10,049	10,552	11,079
100	GENERAL	100-41910-122	FICA Contributions	5,978	6,345	5,596	3,475	6,932	7,535	7,912	8,307	8,723	9,159
100	GENERAL	100-41910-125	Medicare Contributions	1,398	1,484	1,309	813	1,621	1,762	1,850	1,943	2,040	2,142
100	GENERAL	100-41910-126	Minnesota Paid Leave						535	561	590	619	650
100	GENERAL	100-41910-131	Employer Paid Insurance - Health	21,221	22,381	8,533	2,175	28,443	14,260	14,973	15,722	16,508	17,333
100	GENERAL	100-41910-133	Employer Paid Insurance - Life	288	288	248	144	288	288	307	307	307	307
100	GENERAL	100-41910-135	Veba Contributions	5,740	5,990	939	0	3,200	0	0	0	0	0
100	GENERAL	100-41910-200	Office Supplies	1,492	850	615	566	1,300	1,300	1,300	1,300	1,300	1,300
100	GENERAL	100-41910-212	Motor Fuels	1,162	738	267	93	800	800	1,000	1,200	1,200	1,200
100	GENERAL	100-41910-301	Auditing & Consulting Services	613	4,875	0	0	800	800	1,000	1,100	1,210	1,331
100	GENERAL	100-41910-303	Engineering and Surveying Fees	1,521	37,638	5,000	0	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41910-304	Legal Fees	434	2,370	1,950	2,130	3,000	3,000	4,000	4,000	4,000	4,000
100	GENERAL	100-41910-308	Training & Registrations	1,125	570	0	260	1,800	1,800	1,800	1,800	1,800	1,800
100	GENERAL	100-41910-321	Telephone	1,251	1,232	1,287	586	1,200	1,200	1,200	1,200	1,200	1,200
100	GENERAL	100-41910-322	Postage	275	138	56	111	500	350	500	500	500	500
100	GENERAL	100-41910-326	Data Processing	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-41910-331	Travel Expense	0	0	0	407	300	450	300	300	300	300
100	GENERAL	100-41910-334	Meals/Lodging	594	380	0	685	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41910-350	Printing & Design	1,549	1,097	3,377	1,604	1,200	1,200	1,500	1,800	2,000	2,000
100	GENERAL	100-41910-364	Insurance - Worker's Compensation	693	534	356	365	750	750	825	908	998	1,098
100	GENERAL	100-41910-365	Insurance - Misc	549	556	550	559	705	705	775	853	938	1,032
100	GENERAL	100-41910-404	Repairs & Maint - M&E	0	85	138	200	600	600	600	600	600	600
100	GENERAL	100-41910-405	Repairs & Maint - Vehicle	0	44	40	194	300	300	300	300	300	300
100	GENERAL	100-41910-433	Dues & Subscriptions	335	285	285	75	300	300	300	300	300	300
100	GENERAL	100-41910-435	Books and Pamphlets	0	0	0	0	0	1,800	0	0	2,000	0
100	GENERAL	100-41910-443	Intergovernmental Fees	8,409	2,425	6,341	800	3,000	2,500	3,000	3,000	3,000	3,000
100	GENERAL	100-41910-444	License Fees	0	0	106	0	0	120	0	0	0	0
100	GENERAL	100-41910-480	Other Miscellaneous	998	701	979	685	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41940-211	Cleaning Supplies	720	977	847	382	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-41940-362	Insurance - Property	5,228	4,978	4,965	5,107	5,524	5,800	6,090	6,395	6,715	7,050
100	GENERAL	100-41940-381	Electric Utility	5,004	5,274	6,001	3,354	6,000	6,000	6,000	6,000	6,000	6,000
100	GENERAL	100-41940-382	Water Utility	853	719	788	426	900	900	900	900	900	900
100	GENERAL	100-41940-383	Gas Utility	8,042	6,529	4,254	4,152	9,000	9,000	9,000	9,000	9,000	9,000
100	GENERAL	100-41940-384	Refuse Disposal	1,236	1,296	1,150	740	1,200	1,200	1,200	1,200	1,200	1,200
100	GENERAL	100-41940-385	Sewer Utility	1,759	1,503	1,732	931	1,800	1,800	1,900	1,900	1,900	1,900
100	GENERAL	100-41940-402	Repairs & Maint - Structures	1,277	912	0	0	0	0	0	0	0	0
100	GENERAL	100-41940-406	Repairs & Maint - Grounds	12,342	13,066	13,222	7,151	14,000	16,000	16,000	16,000	16,000	16,000
100	GENERAL	100-41940-409	Repairs & Maint - Utilities	775	3,483	4,594	1,327	1,700	1,700	1,700	1,700	1,700	1,700
100	GENERAL	100-41940-460	Miscellaneous Taxes	100	100	2,260	100	200	200	200	200	200	200
100	GENERAL	100-41940-480	Other Miscellaneous	0	149	0	0	0	0	0	0	0	0
100	GENERAL	100-42120-101	Full-Time Employees - Regular	733,096	775,143	774,786	426,898	902,718	928,866	947,715	971,408	995,693	1,020,585
100	GENERAL	100-42120-102	Full-Time Employees - Overtime	46,035	55,946	77,786	37,221	55,020	55,020	56,396	57,805	59,251	60,732
100	GENERAL	100-42120-103	Part-Time Employees	-50	0	0	0	0	0	0	0	0	0

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-42120-121	PERA Contributions	131,460	138,955	144,464	78,648	149,790	162,459	156,614	160,529	164,542	168,656
100	GENERAL	100-42120-122	FICA Contributions	2,673	2,670	2,848	1,516	3,518	3,693	3,785	3,880	3,977	4,076
100	GENERAL	100-42120-125	Medicare Contributions	10,479	11,231	11,602	6,214	13,887	14,266	14,559	14,923	15,296	15,679
100	GENERAL	100-42120-126	Minnesota Paid Leave						4,329	4,418	4,529	4,642	4,758
100	GENERAL	100-42120-131	Employer Paid Insurance - Health	130,307	130,410	112,139	60,545	155,814	130,572	137,101	143,956	151,153	158,711
100	GENERAL	100-42120-133	Employer Paid Insurance - Life	2,032	1,968	1,936	960	2,112	2,112	2,122	2,122	2,122	2,122
100	GENERAL	100-42120-135	Veba Contributions	37,904	33,908	2,208	0	0	4,000	4,000	4,000	4,000	4,000
100	GENERAL	100-42120-200	Office Supplies	3,726	2,001	3,298	1,767	5,000	4,500	5,000	5,000	5,000	5,000
100	GENERAL	100-42120-212	Motor Fuels	25,720	23,369	23,861	9,817	25,000	22,000	27,000	30,000	30,000	30,000
100	GENERAL	100-42120-215	Materials & Equipment	0	45	0	0	0	0	0	0	0	0
100	GENERAL	100-42120-218	Uniforms	8,899	10,197	9,703	6,679	10,000	11,000	11,000	11,000	11,000	11,500
100	GENERAL	100-42120-304	Legal Fees	48,810	47,830	51,022	28,485	49,000	49,000	50,000	50,500	51,000	51,500
100	GENERAL	100-42120-305	Medical & Dental Fees	1,243	1,100	3,573	2,838	4,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-42120-308	Training & Registrations	5,537	5,731	6,617	2,957	6,000	5,000	6,500	6,500	6,500	6,500
100	GENERAL	100-42120-321	Telephone	8,701	8,544	9,223	3,682	10,000	10,000	10,000	10,000	10,000	10,000
100	GENERAL	100-42120-322	Postage	366	205	404	619	800	900	900	900	900	900
100	GENERAL	100-42120-323	Radio Units	7,179	2,503	13,373	6,274	12,000	13,000	13,000	13,000	13,000	13,000
100	GENERAL	100-42120-325	Dispatching	9,556	12,674	11,882	0	11,500	11,500	12,500	10,000	10,000	10,000
100	GENERAL	100-42120-326	Data Processing	13,334	7,749	13,300	3,592	12,500	20,000	23,000	23,000	23,000	10,000
100	GENERAL	100-42120-327	Interpretation Fees	702	273	248	468	1,500	350	350	350	350	1,500
100	GENERAL	100-42120-331	Travel Expense	245	272	53	0	200	100	200	200	200	200
100	GENERAL	100-42120-334	Meals/Lodging	2,774	3,578	1,207	727	5,000	4,000	5,000	5,000	5,000	5,000
100	GENERAL	100-42120-340	Advertising & Promotions	261	278	475	172	800	800	800	800	800	800
100	GENERAL	100-42120-350	Printing & Design	1,260	1,802	2,487	1,285	1,800	1,500	1,800	1,800	1,800	1,800
100	GENERAL	100-42120-361	Insurance - General Liability	19,346	23,307	20,701	4,364	22,771	22,771	25,049	27,553	30,309	33,340
100	GENERAL	100-42120-363	Insurance - Automotive	10,193	10,971	7,103	9,536	13,068	13,068	14,375	15,812	17,394	19,133
100	GENERAL	100-42120-364	Insurance - Worker's Compensation	56,907	66,856	36,407	53,353	72,764	72,764	80,040	88,044	96,849	106,534
100	GENERAL	100-42120-365	Insurance - Misc	380	388	390	368	487	487	536	589	648	713
100	GENERAL	100-42120-404	Repairs & Maint - M&E	17,994	30,996	24,027	30,537	24,000	22,000	22,000	24,000	24,000	24,000
100	GENERAL	100-42120-405	Repairs & Maint - Vehicle	10,587	9,651	11,641	1,676	13,000	10,000	11,000	12,500	13,000	13,000
100	GENERAL	100-42120-412	Rentals - Building	23,400	24,600	26,753	12,915	25,830	25,830	25,830	25,830	25,830	25,830
100	GENERAL	100-42120-419	Vehicle Lease	49,011	46,402	45,526	21,985	58,000	62,000	64,000	66,000	68,000	70,000
100	GENERAL	100-42120-433	Dues & Subscriptions	9,455	9,044	10,947	1,020	9,000	10,000	10,000	10,000	10,000	10,000
100	GENERAL	100-42120-444	License Fees	52	0	0	0	300	300	300	300	300	300
100	GENERAL	100-42120-480	Other Miscellaneous	936	2,107	1,020	748	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-42220-103	Part-Time Employees	56,021	54,002	65,511	0	61,000	61,000	64,050	67,253	70,615	74,146
100	GENERAL	100-42220-122	FICA Contributions	3,412	3,348	4,049	0	3,782	3,782	3,971	4,170	4,378	4,597
100	GENERAL	100-42220-125	Medicare Contributions	812	783	950	0	885	885	929	976	1,024	1,076
100	GENERAL	100-42220-126	Minnesota Paid Leave						268	282	296	311	326
100	GENERAL	100-42220-200	Office Supplies	571	176	266	169	600	600	625	650	675	700
100	GENERAL	100-42220-211	Cleaning Supplies	633	969	512	470	1,050	1,050	1,100	1,150	1,200	1,250
100	GENERAL	100-42220-212	Motor Fuels	5,452	4,204	4,485	1,543	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-42220-215	Materials & Equipment	4,227	4,144	4,027	1,345	7,000	7,000	7,500	8,000	8,500	9,000
100	GENERAL	100-42220-217	Other Operating Supplies	1,354	1,861	2,488	915	1,700	1,900	2,000	2,100	2,200	2,300
100	GENERAL	100-42220-218	Uniforms	2,239	1,160	2,135	911	1,900	2,000	2,100	2,200	2,300	2,400
100	GENERAL	100-42220-304	Legal Fees	0	0	0	0	500	500	500	500	500	500
100	GENERAL	100-42220-308	Training & Registrations	11,460	8,355	14,868	6,771	13,000	14,000	15,000	16,000	17,000	18,000
100	GENERAL	100-42220-310	Lab Testing	1,465	17	0	0	1,500	1,500	1,600	1,700	1,800	1,900
100	GENERAL	100-42220-321	Telephone	697	569	637	257	600	600	625	650	675	700

2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-42220-322	Postage	15	31	16	24	50	50	50	55	55	60
100	GENERAL	100-42220-323	Radio Units	2,579	1,705	4,060	677	3,500	3,500	3,550	3,600	3,650	3,700
100	GENERAL	100-42220-325	Dispatching	1,042	131	599	504	600	625	650	675	700	725
100	GENERAL	100-42220-326	Data Processing	0	0	0	0	200	200	210	221	232	243
100	GENERAL	100-42220-331	Travel Expense	293	457	373	353	800	800	850	900	950	1,000
100	GENERAL	100-42220-334	Meals/Lodging	262	550	471	836	800	900	1,000	1,100	1,200	1,300
100	GENERAL	100-42220-350	Printing & Design	3,398	1,070	3,914	0	1,500	1,500	1,550	1,600	1,650	1,700
100	GENERAL	100-42220-361	Insurance - General Liability	1,469	1,412	1,110	616	1,877	1,877	2,064	2,271	2,498	2,748
100	GENERAL	100-42220-362	Insurance - Property	3,631	4,282	4,265	4,392	4,949	4,949	5,444	5,989	6,588	7,246
100	GENERAL	100-42220-363	Insurance - Automotive	1,548	1,778	1,762	2,236	1,938	1,938	2,132	2,345	2,580	2,838
100	GENERAL	100-42220-364	Insurance - Worker's Compensation	11,498	14,413	6,706	8,593	15,790	12,000	12,000	12,000	12,000	12,000
100	GENERAL	100-42220-365	Insurance - Misc	2,272	1,416	1,442	1,336	2,834	2,834	3,118	3,429	3,772	4,150
100	GENERAL	100-42220-381	Electric Utility	4,004	3,999	4,715	2,197	4,200	4,400	4,450	4,500	4,550	4,600
100	GENERAL	100-42220-382	Water Utility	307	182	202	105	350	350	350	375	375	375
100	GENERAL	100-42220-383	Gas Utility	7,741	6,507	4,498	3,621	7,500	7,000	7,000	7,000	7,000	7,000
100	GENERAL	100-42220-384	Refuse Disposal	742	523	598	300	625	625	650	675	700	725
100	GENERAL	100-42220-385	Sewer Utility	563	408	473	245	600	600	650	700	750	800
100	GENERAL	100-42220-404	Repairs & Maint - M&E	6,146	5,978	8,581	8,268	7,000	8,500	9,000	9,500	10,000	10,500
100	GENERAL	100-42220-405	Repairs & Maint - Vehicle	21,886	24,571	18,619	9,619	19,000	20,000	21,000	22,000	23,000	24,000
100	GENERAL	100-42220-406	Repairs & Maint - Grounds	3,221	4,001	3,303	2,626	3,100	3,300	3,400	3,500	3,600	3,700
100	GENERAL	100-42220-433	Dues & Subscriptions	680	570	670	673	700	700	700	725	725	725
100	GENERAL	100-42220-435	Books and Pamphlets	210	217	0	0	250	250	250	275	275	275
100	GENERAL	100-42220-460	Miscellaneous Taxes	0	0	0	1,477	50	50	50	50	50	50
100	GENERAL	100-42220-480	Other Miscellaneous	18,823	437	0	37	500	500	500	500	500	500
100	GENERAL	100-42220-491	Payments to Other Organizations	53,390	62,822	74,969	0	48,000	65,000	65,000	65,000	65,000	65,000
100	GENERAL	100-42500-103	Part-Time Employees	0	0	0	0	3,000	3,000	3,150	3,308	3,473	3,647
100	GENERAL	100-42500-122	FICA Contributions	0	0	0	0	205	215	226	237	249	262
100	GENERAL	100-42500-125	Medicare Contributions	0	0	0	0	48	50	53	56	58	61
100	GENERAL	100-42500-126	Minnesota Paid Leave						13	14	15	15	16
100	GENERAL	100-42500-215	Materials & Equipment	3,451	3,336	6,983	0	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-42500-217	Other Operating Supplies	0	88	0	0	200	200	200	200	200	200
100	GENERAL	100-42500-323	Radio Units	1,800	1,800	1,800	1,800	1,850	1,850	1,850	1,850	1,850	1,850
100	GENERAL	100-42500-381	Electric Utility	372	358	399	211	500	500	500	500	500	500
100	GENERAL	100-42700-217	Other Operating Supplies	0	0	0	208	200	200	200	200	200	200
100	GENERAL	100-42700-300	Charges for Services	2,515	1,872	1,897	124	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-43100-101	Full-Time Employees - Regular	197,954	226,928	239,414	130,813	262,111	281,278	295,342	310,109	325,614	341,895
100	GENERAL	100-43100-102	Full-Time Employees - Overtime	16,473	8,957	13,176	5,935	17,325	17,325	18,191	19,101	20,056	21,059
100	GENERAL	100-43100-103	Part-Time Employees	8,051	8,649	11,103	3,229	6,500	6,500	6,825	7,166	7,525	7,901
100	GENERAL	100-43100-121	PERA Contributions	16,047	17,691	18,944	10,295	20,958	22,395	23,515	24,690	25,925	27,221
100	GENERAL	100-43100-122	FICA Contributions	12,645	13,845	14,764	7,805	17,728	18,916	19,862	20,855	21,898	22,993
100	GENERAL	100-43100-125	Medicare Contributions	2,957	3,238	3,453	1,825	4,146	4,424	4,645	4,877	5,121	5,377
100	GENERAL	100-43100-126	Minnesota Paid Leave						1,342	1,410	1,480	1,554	1,632
100	GENERAL	100-43100-131	Employer Paid Insurance - Health	50,289	62,473	71,365	36,892	82,458	74,963	78,711	82,647	86,779	91,118
100	GENERAL	100-43100-133	Employer Paid Insurance - Life	848	944	1,040	480	888	888	888	888	888	888
100	GENERAL	100-43100-135	Veba Contributions	14,735	14,974	1,984	1,250	2,000	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-43100-200	Office Supplies	867	1,006	741	89	1,600	1,600	1,600	1,600	1,600	1,600
100	GENERAL	100-43100-211	Cleaning Supplies	20	0	26	0	1,000	300	1,000	1,000	1,000	1,000
100	GENERAL	100-43100-212	Motor Fuels	29,242	24,208	19,248	6,525	26,000	26,000	24,000	24,000	24,000	24,000
100	GENERAL	100-43100-214	Pest Control	3,946	10,204	0	0	11,000	11,000	10,500	11,000	11,500	12,000

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
41410	ELECTIONS	100-41410-103	Part-Time Employees	5,896	0	7,653	220	0	8,000	0	8,000	0	0
41410	ELECTIONS	100-41410-126	MN Paid Leave						35		35		
41410	ELECTIONS	100-41410-200	Office Supplies	0	0	0	0	0	200	0	200	0	0
41410	ELECTIONS	100-41410-350	Printing & Design	0	167	1,145	0	0	1,300	0	1,300	0	0
41410	ELECTIONS	100-41410-480	Other Miscellaneous	981	37	30	0	0	100	0	100	0	0
41410 Total				**6,877**	**203**	**8,827**	**220**	**0**	**9,635**	**0**	**9,635**	**0**	**0**

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
41940	CITY HALL	100-41940-211	Cleaning Supplies	720	977	847	382	1,000	1,000	1,000	1,000	1,000	1,000
41940	CITY HALL	100-41940-362	Insurance - Property	5,228	4,978	4,965	5,107	5,524	5,800	6,090	6,395	6,715	7,050
41940	CITY HALL	100-41940-381	Electric Utility	5,004	5,274	6,001	3,354	6,000	6,000	6,000	6,000	6,000	6,000
41940	CITY HALL	100-41940-382	Water Utility	853	719	788	426	900	900	900	900	900	900
41940	CITY HALL	100-41940-383	Gas Utility	8,042	6,529	4,254	4,152	9,000	9,000	9,000	9,000	9,000	9,000
41940	CITY HALL	100-41940-384	Refuse Disposal	1,236	1,296	1,150	740	1,200	1,200	1,200	1,200	1,200	1,200
41940	CITY HALL	100-41940-385	Sewer Utility	1,759	1,503	1,732	931	1,800	1,800	1,900	1,900	1,900	1,900
41940	CITY HALL	100-41940-402	Repairs & Maint - Structures	1,277	912	0	0	0	0	0	0	0	0
41940	CITY HALL	100-41940-406	Repairs & Maint - Grounds	12,342	13,066	13,222	7,151	14,000	16,000	16,000	16,000	16,000	16,000
41940	CITY HALL	100-41940-409	Repairs & Maint - Utilities	775	3,483	4,594	1,327	1,700	1,700	1,700	1,700	1,700	1,700
41940	CITY HALL	100-41940-460	Miscellaneous Taxes	100	100	2,260	100	200	200	200	200	200	200
41940	CITY HALL	100-41940-480	Other Miscellaneous	0	149	0	0	0	0	0	0	0	0
41940 Total				37,336	38,985	39,814	23,670	41,324	43,600	43,990	44,295	44,615	44,950

2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
42500	CIVIL DEFENSE	100-42500-103	Part-Time Employees	0	0	0	0	3,000	3,000	3,150	3,308	3,473	3,647
42500	CIVIL DEFENSE	100-42500-122	FICA Contributions	0	0	0	0	205	215	226	237	249	262
42500	CIVIL DEFENSE	100-42500-125	Medicare Contributions	0	0	0	0	48	50	53	56	58	61
42500	CIVIL DEFENSE	100-42500-126	Minnesota Paid Leave						13	14	15	15	16
42500	CIVIL DEFENSE	100-42500-215	Materials & Equipment	3,451	3,336	6,983	0	1,000	1,000	1,000	1,000	1,000	1,000
42500	CIVIL DEFENSE	100-42500-217	Other Operating Supplies	0	88	0	0	200	200	200	200	200	200
42500	CIVIL DEFENSE	100-42500-323	Radio Units	1,800	1,800	1,800	1,800	1,850	1,850	1,850	1,850	1,850	1,850
42500	CIVIL DEFENSE	100-42500-381	Electric Utility	372	358	399	211	500	500	500	500	500	500
42500 Total				5,623	5,582	9,182	2,011	6,803	6,829	6,993	7,165	7,346	7,536

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
42700	ANIMAL CONTROL	100-42700-217	Other Operating Supplies	0	0	0	208	200	200	200	200	200	200
42700	ANIMAL CONTROL	100-42700-300	Charges for Services	2,515	1,872	1,897	124	2,000	2,000	2,000	2,000	2,000	2,000
42700 Total				**2,515**	**1,872**	**1,897**	**332**	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**

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2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
43210	SANITATION	100-43210-340	Advertising & Promotions	3,560	4,422	4,797	6,041	5,000	5,000	5,000	5,000	5,000	5,000
43210	SANITATION	100-43210-384	Refuse Disposal	24,832	13,833	11,990	14,354	24,000	24,000	24,000	25,000	25,000	25,000
43210	SANITATION	100-43210-480	Other Miscellaneous	0	29	0	0	0	0	0	0	0	0
43210 Total				**28,392**	**18,285**	**16,786**	**20,395**	**29,000**	**29,000**	**29,000**	**30,000**	**30,000**	**30,000**

2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
49960	INTERFUND TRANSFER	100-49960-720	Transfers	162,587	2,119,717	0	0	0	0	0	0	0	0

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2026 thru 2030

Capital Improvement Plan

Windom, MN

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Project #	ADMIN 002
Project Name	Computer Replacement

Total Project Cost	$21,350	Department	Administration
Type	Equipment	Category	Equipment: Computers
Priority	1 Critical	Status	Active
Useful Life	5 years		

Description

Replace computers for city office staff (7 pcs).

Justification

Useful life is 5 years due to technology upgrades, software changes and wear\tear from daily use. 2017 City Hall office pcs upgraded and server was eliminated (now cloud based). Replace offic PCs and City Administrator laptop as needed.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
15,350	Equipment	3,000	0	3,000	0	0	6,000
	Total	3,000	0	3,000	0	0	6,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
15,350	Electric Fund	500	0	500	0	0	1,000
	General Fund	500	0	500	0	0	1,000
	Liquor Fund	500	0	500	0	0	1,000
	Sewer Fund	500	0	500	0	0	1,000
	Telecom Fund	500	0	500	0	0	1,000
	Water Fund	500	0	500	0	0	1,000
	Total	3,000	0	3,000	0	0	6,000

Project #	CH 001
Project Name	Window Replacement

Total Project Cost	$25,000	Department	City Hall
Type	Maintenance	Category	Buildings
Priority	2 Very Important	Status	Active
Useful Life	25 years		

Description

Replace windows at City Hall

Justification

Original windows in the building have been in place for about 60 years. New windows needed due to some mold caused by condensation and to gain energy efficiencies.

Expenditures	2026	2027	2028	2029	2030	Total
Facility Maintenance	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Budget Impact

New windows will help to lower future heating\cooling costs

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Project #	CH 008
Project Name	Tuckpointing and Foundation Repair

Total Project Cost	$125,000	Department	City Hall
Type	Maintenance	Category	Buildings
Priority	2 Very Important	Status	Active
Useful Life	20 years		

Description

Tuckpointing the brick exterior of the City Hall, former Fire Hall and Building\Zoning offices.

Justification

Brick mortar is crumbling from many sections of the building. If left unchecked additonal moisture will get in between the bricks and cause additional damage to the façade and foundation. Building\Zoning, EDA Office and Council Chamber building in worst shape. Needs more immediate attention.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Facility Maintenance	75,000	50,000	0	0	0	**125,000**
Total	**75,000**	**50,000**	**0**	**0**	**0**	**125,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
General Fund	125,000	0	0	0	0	**125,000**
Total	**125,000**	**0**	**0**	**0**	**0**	**125,000**

Capital Improvement Plan

Windom, MN

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Project #	MULTI 003
Project Name	City-wide Network & Server Upgrades

Total Project Cost	$151,600	Department	Multiple Depts
Type	Equipment	Category	Telecom Equipment
Priority	1 Critical	Status	Active
Useful Life	10 years		

Description

Complete City-wide network set up and replace end of life servers at City hall and Telecom. Includes all hardware, software, licenseing and installation costs.

Justification

Hardware is at full capacity and not management of domain group computer policies also commong security settings and back up of data.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
118,350	Equipment	6,650	6,650	6,650	6,650	6,650	**33,250**
	Total	**6,650**	**6,650**	**6,650**	**6,650**	**6,650**	**33,250**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
118,600	Telecom Fund	4,500	4,500	5,000	5,000	5,000	**24,000**
	General Fund	1,500	1,500	2,000	2,000	2,000	**9,000**
	Total	**6,000**	**6,000**	**7,000**	**7,000**	**7,000**	**33,000**

Budget Impact

Not included is on-going maintenance and support from SW WC Coop of approximately 2 days per month. Estimated $12,000 in operational costs which would be split 75% Telecom and 25% other funds. Currenty City departments are using various resources for computer support of approximately $3,000 annuallly.

Capital Improvement Plan
Windom, MN

Project #	MULTI 005
Project Name	Website\Citizen Notification & Alert Support

Total Project Cost	$15,600	Department	Multiple Depts
Type	Software	Category	Software
Priority	2 Very Important	Status	Active
Useful Life	5 years		

Description
Application for providing information and alerts to citizens through a phone app

Justification
Inform citizens of more than emergency notifications such as road closures, events, storm warnings, water advisories, etc.

Expenditures	2026	2027	2028	2029	2030	Total
Software	3,900	3,900	3,900	3,900	0	**15,600**
Total	**3,900**	**3,900**	**3,900**	**3,900**	**0**	**15,600**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	1,500	1,500	1,500	1,500	0	**6,000**
Electric Fund	600	600	600	600	0	**2,400**
Sewer Fund	600	600	600	600	0	**2,400**
Telecom Fund	600	600	600	600	0	**2,400**
Water Fund	600	600	600	600	0	**2,400**
Total	**3,900**	**3,900**	**3,900**	**3,900**	**0**	**15,600**

RECREATION

2026 Budget General Expense

Row Labels	Activity Name	Account Number	Account Name	2022 Total Activity 3 Yr PriorActual	2023 Total Activity 2 Yr Prior Actual	2024 Total Activity 1 Yr Prior Actual	2025 YTD Activity Through June Current Yr YTD	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
45120	RECREATION	100-45120-101	Full-Time Employees - Regular	17,754	18,421	19,389	10,537	21,122	22,677	23,811	25,001	26,251	27,564
45120	RECREATION	100-45120-103	Part-Time Employees	11,780	14,586	6,531	2,394	13,000	11,000	11,000	11,000	11,000	11,000
45120	RECREATION	100-45120-121	PERA Contributions	1,332	1,382	1,454	790	1,584	1,701	1,786	1,875	1,969	2,068
45120	RECREATION	100-45120-122	FICA Contributions	1,733	1,870	1,417	701	2,115	2,212	2,221	2,332	2,448	2,571
45120	RECREATION	100-45120-125	Medicare Contributions	405	438	332	164	495	517	520	546	573	602
45120	RECREATION	100-45120-126	Minnesota Paid Leave						157	164	173	182	191
45120	RECREATION	100-45120-131	Employer Paid Insurance - Health	4,698	5,144	5,509	3,012	6,023	6,505	6,830	7,172	7,530	7,907
45120	RECREATION	100-45120-135	Veba Contributions	1,302	1,198	793	500	800	1,000	1,000	1,000	1,000	1,000
45120	RECREATION	100-45120-200	Office Supplies	139	124	109	50	0	150	150	150	150	150
45120	RECREATION	100-45120-215	Materials & Equipment	2,500	2,903	1,103	1,851	2,500	2,500	2,500	2,500	2,500	2,500
45120	RECREATION	100-45120-217	Other Operating Supplies	8,681	7,015	9,842	7,119	5,000	5,000	5,000	5,000	5,000	5,000
45120	RECREATION	100-45120-326	Data Processing	1,826	1,090	2,771	1,000	2,000	2,000	2,100	2,205	2,315	2,431
45120	RECREATION	100-45120-340	Advertising & Promotions	275	275	360	283	500	500	500	500	500	500
45120	RECREATION	100-45120-361	Insurance - General Liability	202	273	218	146	258	258	284	312	343	378
45120	RECREATION	100-45120-404	Repair & Maint - M&E						2,500	2,500	2,500	2,500	2,500
45120	RECREATION	100-45120-460	Miscellaneous Taxes	0	0	0	0	100	100	100	100	100	100
45120	RECREATION	100-45120-480	Other Miscellaneous	0	0	74	0	0	0	0	0	0	0
45120 Total				52,626	54,718	49,903	28,546	55,497	58,777	60,466	62,366	64,361	66,462

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2026 Budget Expense by Fund

Fund	FUND NAME	Account Number	Account Name	2022 Total Activity 3 Yr Prior	2023 Total Activity 2 Yr Prior	2024 Total Activity 1 Yr Prior	2025 YTD Activity Through June Current Yr	2025 Total Budget Current Yr Budget	2026 Total Budget 2026 Year 1 Budget	2027 Total Budget 2027 Year 2 Budget	2028 Total Budget 2028 Year 3 Budget	2029 Total Budget 2029 Year 4 Budget	2030 Total Budget 2030 Year 5 Budget
100	GENERAL	100-43100-215	Materials & Equipment	1,193	4,422	326	5	2,500	2,500	2,500	2,500	2,500	2,500
100	GENERAL	100-43100-216	Chemicals and Chemical Products	2,315	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-43100-217	Other Operating Supplies	5,768	2,618	4,622	3,099	2,500	3,200	2,500	2,500	2,500	2,500
100	GENERAL	100-43100-218	Uniforms	1,111	1,519	5,239	150	1,200	1,200	1,200	1,200	1,200	1,200
100	GENERAL	100-43100-224	Street Maint Materials	33,781	61,334	46,311	4,143	47,500	47,500	55,000	55,000	55,000	55,000
100	GENERAL	100-43100-225	Landscaping Materials	11,056	23	40	0	8,000	1,000	8,000	8,000	8,000	8,000
100	GENERAL	100-43100-241	Small Tools	953	881	906	75	3,000	3,000	3,000	3,000	3,000	3,000
100	GENERAL	100-43100-304	Legal Fees	0	0	0	0	300	300	300	300	300	300
100	GENERAL	100-43100-308	Training & Registrations	0	60	250	0	600	600	600	600	600	600
100	GENERAL	100-43100-321	Telephone	1,285	1,081	896	377	1,600	1,000	1,600	1,600	1,600	1,600
100	GENERAL	100-43100-322	Postage	17	17	17	16	200	100	200	200	200	200
100	GENERAL	100-43100-323	Radio Units	0	0	0	0	0	0	0	0	0	0
100	GENERAL	100-43100-326	Data Processing	398	350	350	315	500	500	525	551	579	608
100	GENERAL	100-43100-331	Travel Expense	0	0	0	0	100	100	100	100	100	100
100	GENERAL	100-43100-334	Meals/Lodging	157	0	210	41	150	150	150	150	150	150
100	GENERAL	100-43100-350	Printing & Design	4,771	45	724	320	4,000	1,000	4,000	4,000	4,000	4,000
100	GENERAL	100-43100-361	Insurance - General Liability	1,381	1,836	1,518	1,702	1,670	1,787	1,877	1,970	2,069	2,172
100	GENERAL	100-43100-362	Insurance - Property	1,842	3,197	2,097	2,103	2,433	2,208	2,319	2,434	2,556	2,684
100	GENERAL	100-43100-363	Insurance - Automotive	2,553	2,338	3,270	3,459	3,260	3,423	3,595	3,774	3,963	4,161
100	GENERAL	100-43100-364	Insurance - Worker's Compensation	12,269	19,956	10,490	8,595	19,900	19,900	20,895	21,940	23,037	24,189
100	GENERAL	100-43100-365	Insurance - Misc	1,299	1,494	1,532	1,433	1,659	1,742	1,829	1,921	2,017	2,117
100	GENERAL	100-43100-381	Electric Utility	21,963	20,287	24,890	13,494	20,000	27,000	20,000	20,000	20,000	20,000
100	GENERAL	100-43100-382	Water Utility	231	216	246	127	400	400	400	400	400	400
100	GENERAL	100-43100-383	Gas Utility	7,084	6,245	3,530	3,626	9,000	9,000	9,000	9,000	9,000	9,000
100	GENERAL	100-43100-384	Refuse Disposal	1,584	1,108	1,664	752	2,500	2,000	2,500	2,500	2,500	2,500
100	GENERAL	100-43100-385	Sewer Utility	491	458	545	283	500	500	500	500	500	500
100	GENERAL	100-43100-401	Repairs & Maint - Buildings	1,236	733	1,355	1,228	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-43100-402	Repairs & Maint - Structures	51	1,474	879	0	2,000	2,000	2,000	2,000	2,000	2,000
100	GENERAL	100-43100-404	Repairs & Maint - M&E	12,556	42,510	44,716	7,763	40,000	44,200	40,000	40,000	40,000	40,000
100	GENERAL	100-43100-405	Repairs & Maint - Vehicle	393	1,418	315	160	5,000	2,500	5,000	5,000	5,000	5,000
100	GENERAL	100-43100-406	Repairs & Maint - Grounds	2,219	5,883	3,285	0	4,000	4,000	4,000	4,000	4,000	4,000
100	GENERAL	100-43100-407	Repairs & Maint - Seal Coating/Crack-Fill	0	20,965	16,145	0	70,000	70,000	70,000	70,000	70,000	70,000
100	GENERAL	100-43100-409	Repairs & Maint - Utilities	785	0	0	0	0	0	0	0	0	0
100	GENERAL	100-43100-439	Special Projects	0	0	1,920	3,700	0	0	0	0	0	0
100	GENERAL	100-43100-444	License Fees	154	0	191	0	250	250	250	250	250	250
100	GENERAL	100-43100-460	Miscellaneous Taxes	100	100	100	100	100	100	100	100	100	100
100	GENERAL	100-43100-480	Other Miscellaneous	196	95	380	110	500	500	500	500	500	500
100	GENERAL	100-43210-340	Advertising & Promotions	3,560	4,422	4,797	6,041	5,000	5,000	5,000	5,000	5,000	5,000
100	GENERAL	100-43210-384	Refuse Disposal	24,832	13,833	11,990	14,354	24,000	24,000	24,000	25,000	25,000	25,000
100	GENERAL	100-43210-480	Other Miscellaneous	0	29	0	0	0	0	0	0	0	0
100	GENERAL	100-45120-101	Full-Time Employees - Regular	17,754	18,421	19,389	10,537	21,122	22,677	23,811	25,001	26,251	27,564
100	GENERAL	100-45120-103	Part-Time Employees	11,780	14,586	6,531	2,394	13,000	11,000	11,000	11,000	11,000	11,000
100	GENERAL	100-45120-121	PERA Contributions	1,332	1,382	1,454	790	1,584	1,701	1,786	1,875	1,969	2,068
100	GENERAL	100-45120-122	FICA Contributions	1,733	1,870	1,417	701	2,115	2,212	2,221	2,332	2,448	2,571
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100	GENERAL	100-45120-126	Minnesota Paid Leave						157	164	173	182	191
100	GENERAL	100-45120-131	Employer Paid Insurance - Health	4,698	5,144	5,509	3,012	6,023	6,505	6,830	7,172	7,530	7,907
100	GENERAL	100-45120-135	Veba Contributions	1,302	1,198	793	500	800	1,000	1,000	1,000	1,000	1,000
100	GENERAL	100-45120-200	Office Supplies	139	124	109	50	0	150	150	150	150	150

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