

## 2026 Expense Budget

|                                           | 2026 proposed       | 2025                | Budget Change      |
|-------------------------------------------|---------------------|---------------------|--------------------|
| <b>FUND 101 GENERAL FUND</b>              |                     |                     |                    |
| <b>DEPT 41110 Council</b>                 |                     |                     |                    |
| E 101-41110-1040 Council Salaries         | \$ 15,600.00        | \$ 21,600.00        | -\$6,000.00        |
| E 101-41110-1220 FICA                     | \$ 1,250.00         | \$ 1,650.00         | -\$400.00          |
| E 101-41110-1510 Workers Comp Ins         | \$ 125.00           | \$ 125.00           | \$0.00             |
| E 101-41110-3000 Professional Svcs        | \$ 400.00           | \$ 500.00           | -\$100.00          |
| E 101-41110-3350 Education / conferences  | \$ 750.00           | \$ 1,000.00         | -\$250.00          |
| E 101-41110-3500 Printing/Binding         | \$ 250.00           | \$ 500.00           | -\$250.00          |
| E 101-41110-3510 Legal Notices Publishing | \$ 200.00           | \$ 200.00           | \$0.00             |
| E 101-41110-4300 Miscellaneous            | \$ 50.00            | \$ 50.00            | \$0.00             |
| E 101-41110-4330 Dues and Subscriptions   | \$ 250.00           | \$ 250.00           | \$0.00             |
| E 101-41110-4600 Recognition Expenditures | \$ 125.00           | \$ 125.00           | \$0.00             |
| <b>TOTAL</b>                              | <b>\$ 19,000.00</b> | <b>\$ 26,000.00</b> | <b>-\$7,000.00</b> |

|                                               |                    |                    |                   |
|-----------------------------------------------|--------------------|--------------------|-------------------|
| <b>DEPT 41410 Elections</b>                   |                    |                    |                   |
| E 101-41410-1045 Temp Election Judge Pay      | \$ 4,750.00        | \$ -               | \$4,750.00        |
| E 101-41410-2100 Operating Supplies (GENERAL) | \$ 1,500.00        | \$ 1,500.00        | \$0.00            |
| E 101-41410-3510 Legal Notices Publishing     | \$ 750.00          | \$ -               | \$750.00          |
| E 101-41410-4040 Equip Maint & Repair         | \$ 1,000.00        | \$ 2,000.00        | -\$1,000.00       |
| <b>TOTAL</b>                                  | <b>\$ 8,000.00</b> | <b>\$ 3,500.00</b> | <b>\$4,500.00</b> |

|                                                 |                    |               |             |
|-------------------------------------------------|--------------------|---------------|-------------|
| <b>DEPT 41500 Administration</b>                |                    |               |             |
| E 101-41500-1000 FT Admin Office Salaries       | \$ 296,978.44      | \$ 279,931.00 | \$17,047.44 |
| E 101-41500-1130 Insurance Opt Out Pay          | \$ 16,703.15       | \$ 15,184.68  | \$1,518.47  |
| E 101-41500-1210 PERA                           | \$ 22,275.00       | \$ 21,505.00  | \$770.00    |
| E 101-41500-1220 FICA                           | \$ 22,700.00       | \$ 22,059.27  | \$640.73    |
| <b>MN Paid Leave Tax</b>                        | <b>\$ 3,500.00</b> |               |             |
| E 101-41500-1310 Employer Paid Health           | \$ 9,755.92        | \$ 8,869.02   | \$886.90    |
| E 101-41500-1510 Workers Comp Insurance Prem    | \$ 3,000.00        | \$ 3,000.00   | \$0.00      |
| E 101-41500-2010 Office Supplies                | \$ 1,500.00        | \$ 1,500.00   | \$0.00      |
| E 101-41500-2030 Printed Forms                  | \$ 750.00          | \$ 750.00     | \$0.00      |
| E 101-41500-3000 Professional Svcs              | \$ 4,000.00        | \$ 8,000.00   | -\$4,000.00 |
| E 101-41500-3010 Auditing and Acct g Services   | \$ 35,000.00       | \$ 35,000.00  | \$0.00      |
| E 101-41500-3090 Software Support               | \$ 20,000.00       | \$ 11,500.00  | \$8,500.00  |
| E 101-41500-3095 Computer Network Support       | \$ 500.00          | \$ 100.00     | \$400.00    |
| E 101-41500-3230 Cellphone                      | \$ 1,500.00        | \$ 1,500.00   | \$0.00      |
| E 101-41500-3220 Postage                        | \$ 600.00          |               |             |
| E 101-41500-3310 Travel / Mileage Reimbursement | \$ 100.00          | \$ 100.00     | \$0.00      |

Iwork

|                                                |           |                   |           |                   |                    |             |
|------------------------------------------------|-----------|-------------------|-----------|-------------------|--------------------|-------------|
| E 101-41500-3350 Education / conferences       | \$        | 1,200.00          | \$        | 1,200.00          | \$0.00             |             |
| E 101-41500-3500 Printing/Binding              | \$        | 250.00            | \$        | 250.00            | \$0.00             |             |
| E 101-41500-3510 Publications                  | \$        | 2,000.00          | \$        | 2,000.00          | \$0.00             |             |
| E 101-41500-3550 Codification                  | \$        | 2,250.00          | \$        | 2,250.00          | \$0.00             |             |
| E 101-41500-3610 General Liability Ins         | \$        | 25,000.00         | \$        | 34,000.00         | -\$9,000.00        |             |
| E 101-41500-3700 Insurance Broker Fee          | \$        | 3,500.00          | \$        | 3,500.00          | \$0.00             |             |
| E 101-41500-4130 Postage Machine Maint         | \$        | 1,000.00          | \$        | 1,000.00          | \$0.00             |             |
| E 101-41500-4135 Copier Maintenance            | \$        | 1,500.00          | \$        | 1,000.00          | \$500.00           |             |
| E 101-41500-4140 Folder Inserter Machine Maint | \$        | 500.00            | \$        | 500.00            | \$0.00             |             |
| E 101-41500-4145 Bottled Water Service         | \$        | 200.00            | \$        | 250.00            | -\$50.00           |             |
| E 101-41500-4330 Dues and Subscriptions        | \$        | 3,500.00          | \$        | 3,000.00          | \$500.00           | annual fees |
| E 101-41500-4450 Food & Beverage (Mtgs/Trng)   | \$        | 750.00            | \$        | 750.00            | \$0.00             |             |
| E 101-41500-5710 Computer/Printer Replacement  | \$        | 5,500.00          | \$        | 1,500.00          | \$4,000.00         | new comps   |
| <b>TOTAL</b>                                   | <b>\$</b> | <b>486,012.51</b> | <b>\$</b> | <b>460,198.97</b> | <b>\$25,813.54</b> |             |

#### DEPT 41610 City Attorney

|                                        |           |                  |           |                  |               |  |
|----------------------------------------|-----------|------------------|-----------|------------------|---------------|--|
| E 101-41610-3040 Legal Fees - Criminal | \$        | 12,000.00        | \$        | 12,000.00        | \$0.00        |  |
| E 101-41610-3120 Legal Fees - Civil    | \$        | 33,000.00        | \$        | 33,000.00        | \$0.00        |  |
| <b>TOTAL</b>                           | <b>\$</b> | <b>45,000.00</b> | <b>\$</b> | <b>45,000.00</b> | <b>\$0.00</b> |  |

#### DEPT 41910 Planning and Zoning

|                                       |           |                  |           |                  |                   |                 |
|---------------------------------------|-----------|------------------|-----------|------------------|-------------------|-----------------|
| E 101-41910-1040 Planning Members Pay | \$        | 4,200.00         | \$        | 4,200.00         | \$0.00            |                 |
| E 101-41910-1220 FICA                 | \$        | 300.00           | \$        | 300.00           | \$0.00            |                 |
| E 101-41910-2010 Office Supplies      | \$        | 50.00            | \$        | 50.00            | \$0.00            |                 |
| E 101-41910-3000 Professional Svcs    | \$        | 10,000.00        | \$        | 750.00           | \$9,250.00        | 2050 comp Plan  |
| E 101-41910-3030 Engineering Fees     | \$        | 5,000.00         | \$        | 5,000.00         | \$0.00            | street project? |
| E 101-41910-3032 General Planning     | \$        | 12,000.00        | \$        | 12,000.00        | \$0.00            |                 |
| E 101-41910-3500 Printing/Binding     | \$        | 50.00            | \$        | 50.00            | \$0.00            |                 |
| <b>TOTAL</b>                          | <b>\$</b> | <b>31,600.00</b> | <b>\$</b> | <b>22,350.00</b> | <b>\$9,250.00</b> |                 |

#### DEPT 41940 City Hall Facility

|                                                 |           |                  |           |                  |                     |  |
|-------------------------------------------------|-----------|------------------|-----------|------------------|---------------------|--|
| E 101-41940-2200 Repair/Maint Supply (GENERAL)  | \$        | 250.00           | \$        | 250.00           | \$0.00              |  |
| E 101-41940-3000 Professional Svcs              | \$        | 1,500.00         | \$        | 1,500.00         | \$0.00              |  |
| E 101-41940-3210 Telephone                      | \$        | 1,000.00         | \$        | 1,000.00         | \$0.00              |  |
| E 101-41940-3275 Internet                       | \$        | 6,000.00         | \$        | 3,000.00         | \$3,000.00          |  |
| E 101-41940-3810 Electricity Expense            | \$        | 3,000.00         | \$        | 3,000.00         | \$0.00              |  |
| E 101-41940-3820 City Utilities (Wat,Sew,Storm) | \$        | 750.00           | \$        | 750.00           | \$0.00              |  |
| E 101-41940-3830 Natural Gas Expense            | \$        | 2,750.00         | \$        | 2,750.00         | \$0.00              |  |
| E 101-41940-3840 Custodial & Waste Removal      | \$        | 4,000.00         | \$        | 4,000.00         | \$0.00              |  |
| E 101-41940-4010 Bldg Maint & Repairs           | \$        | -                | \$        | 50,000.00        |                     |  |
| E 101-41940-4015 Grounds Maintenance            | \$        | 250.00           | \$        | 250.00           | \$0.00              |  |
| E 101-41940-5700 Office Equip and Furnishings   | \$        | 2,000.00         | \$        | 2,000.00         | \$0.00              |  |
| <b>TOTAL</b>                                    | <b>\$</b> | <b>21,500.00</b> | <b>\$</b> | <b>68,500.00</b> | <b>-\$47,000.00</b> |  |

**DEPT 41942 Public Works Facility**

|                                                 |           |                  |           |                  |           |                 |
|-------------------------------------------------|-----------|------------------|-----------|------------------|-----------|-----------------|
| E 101-41942-2230 Bldg & Grnds Maint Supplies    | \$        | 1,000.00         | \$        | 1,000.00         | \$        | -               |
| E 101-41942-3000 Professional Svcs              | \$        | 2,000.00         | \$        | 2,000.00         | \$        | -               |
| E 101-41942-3210 Telephone                      | \$        | 300.00           | \$        | 300.00           | \$        | -               |
| E 101-41942-3235 Cty 800mhz Radio Admin Fee     | \$        | 1,100.00         | \$        | 1,000.00         | \$        | 100.00          |
| E 101-41942-3275 Internet                       | \$        | 3,000.00         | \$        | 4,000.00         | \$        | (1,000.00)      |
| E 101-41942-3810 Electricity Expense            | \$        | 14,000.00        | \$        | 14,000.00        | \$        | -               |
| E 101-41942-3820 City Utilities (Wat,Sew,Storm) | \$        | 2,200.00         | \$        | 2,000.00         | \$        | 200.00          |
| E 101-41942-3830 Natural Gas Expense            | \$        | 12,000.00        | \$        | 10,000.00        | \$        | 2,000.00        |
| E 101-41942-3840 Custodial & Waste Removal      | \$        | 1,650.00         | \$        | 1,650.00         | \$        | -               |
| E 101-41942-4010 Bldg Maint & Repairs           | \$        | 10,000.00        | \$        | 10,000.00        | \$        | -               |
| <b>TOTAL</b>                                    | <b>\$</b> | <b>47,250.00</b> | <b>\$</b> | <b>45,950.00</b> | <b>\$</b> | <b>1,300.00</b> |

**DEPT 42110 Police & Fire**

|                                            |           |                   |           |                   |           |                  |
|--------------------------------------------|-----------|-------------------|-----------|-------------------|-----------|------------------|
| E 101-42110-3120 Legal Fees - Civil        | \$        | 50,000.00         | \$        | 150,000.00        | \$        | (100,000.00)     |
| E 101-42110-3130 Subcontracted Police Svcs | \$        | 350,170.00        | \$        | 341,960.00        | \$        | 8,210.00         |
| E 101-42110-3135 Fire Department Services  | \$        | 250,000.00        | \$        | 94,747.00         | \$        | 155,253.00       |
| E 101-42110-3180 Adult Corrections         | \$        | 250.00            | \$        | 615.00            | \$        | (365.00)         |
| E 101-42110-4040 Equip & Repairs-FLOCK     | \$        | 7,500.00          | \$        | 250.00            | \$        | 7,250.00         |
| <b>TOTAL</b>                               | <b>\$</b> | <b>657,920.00</b> | <b>\$</b> | <b>587,572.00</b> | <b>\$</b> | <b>70,348.00</b> |

**DEPT 42400 Inspection Services**

|                                                |           |                  |           |                  |           |                    |
|------------------------------------------------|-----------|------------------|-----------|------------------|-----------|--------------------|
| E 101-42400-3035 Bldg Inspection - Subcontract | \$        | 20,000.00        | \$        | 42,500.00        | \$        | (22,500.00)        |
| E 101-42400-4055 MN Bldg Permit Surcharge Exp  | \$        | 2,000.00         | \$        | 2,500.00         | \$        | (500.00)           |
| <b>TOTAL</b>                                   | <b>\$</b> | <b>22,000.00</b> | <b>\$</b> | <b>45,000.00</b> | <b>\$</b> | <b>(23,000.00)</b> |

**DEPT 43000 Public Works Fleet / Shop**

|                                                    |           |                  |           |                  |           |            |
|----------------------------------------------------|-----------|------------------|-----------|------------------|-----------|------------|
| E 101-43000-2120 Motor Fuels                       | \$        | 15,000.00        | \$        | 17,000.00        | \$        | (2,000.00) |
| E 101-43000-2150 Shop Supplies                     | \$        | 3,500.00         | \$        | 2,000.00         | \$        | 1,500.00   |
| E 101-43000-2210 Equipment Parts                   | \$        | 14,000.00        | \$        | 14,000.00        | \$        | -          |
| E 101-43000-2400 Small Tools and Minor Equip       | \$        | 1,000.00         | \$        | 500.00           | \$        | 500.00     |
| E 101-43000-3355 Motor Vehicle Lic & Reg           | \$        | 500.00           | \$        | 500.00           | \$        | -          |
| E 101-43000-4040 Professional Equip Maint & Repair | \$        | 5,000.00         | \$        | 5,000.00         | \$        | -          |
| <b>TOTAL</b>                                       | <b>\$</b> | <b>39,000.00</b> | <b>\$</b> | <b>39,000.00</b> | <b>\$</b> | <b>-</b>   |

**DEPT 43050 Public Works Administration**

|                                           |    |            |    |            |    |        |
|-------------------------------------------|----|------------|----|------------|----|--------|
| E 101-43050-1010 FT Public Works Salaries | \$ | 149,134.60 | \$ | 148,250.00 | \$ | 884.60 |
| E 101-43050-1015 Part -Time PW Salaries   | \$ | 25,000.00  | \$ | 25,000.00  | \$ | -      |
| E 101-43050-1025 Public Works Overtime    | \$ | 2,000.00   | \$ | 2,000.00   | \$ | -      |
| E 101-43050-1210 PERA                     | \$ | 11,015.00  | \$ | 11,015.00  | \$ | -      |
| E 101-43050-1220 FICA                     | \$ | 12,759.58  | \$ | 12,759.58  | \$ | -      |

|                                              |           |                   |           |                   |           |                    |               |
|----------------------------------------------|-----------|-------------------|-----------|-------------------|-----------|--------------------|---------------|
| E 101-43050-1310 Employer Paid Health        | \$        | 20,866.13         | \$        | 18,969.21         | \$        | 1,896.92           |               |
| E 101-43050-1510 Workers Comp Insurance Prem | \$        | 10,000.00         | \$        | 24,000.00         | \$        | (14,000.00)        |               |
| E 101-43050-2010 Office Supplies             | \$        | 200.00            | \$        | 200.00            | \$        | -                  |               |
| E 101-43050-2080 Training/Instruct Materials | \$        | 2,500.00          | \$        | 5,000.00          | \$        | (2,500.00)         |               |
| E 101-43050-3350 Education / Conferences     | \$        | 2,500.00          | \$        | 5,000.00          | \$        | (2,500.00)         |               |
| E 101-43050-3500 Printing/Binding            | \$        | 500.00            | \$        | 500.00            | \$        | -                  |               |
| E 101-43050-3610 General Liability Ins       | \$        | 10,000.00         | \$        | 14,000.00         | \$        | (4,000.00)         |               |
| E 101-43050-4045 Insurance Claim Expense     | \$        | 250.00            | \$        | 250.00            | \$        | -                  |               |
| E 101-43050-4050 Office Equip Repair/Maint   | \$        | 4,000.00          | \$        | 100.00            | \$        | 3,900.00           | new computers |
| E 101-43050-4170 Uniform                     | \$        | 2,000.00          | \$        | 2,000.00          | \$        | -                  |               |
| E 101-43050-4330 Dues and Subscriptions      | \$        | 150.00            | \$        | 150.00            | \$        | -                  |               |
| <b>TOTAL</b>                                 | <b>\$</b> | <b>252,875.31</b> | <b>\$</b> | <b>269,193.79</b> | <b>\$</b> | <b>(16,318.48)</b> |               |

#### DEPT 43100 Street Maintenance

|                                                |           |                  |           |                  |           |                  |                          |
|------------------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|--------------------------|
| E 101-43100-2240 Street Maint Materials        | \$        | 16,000.00        | \$        | 12,500.00        | \$        | 3,500.00         |                          |
| E 101-43100-2245 Sand / Salt Plowing Materials | \$        | 6,000.00         | \$        | 6,000.00         | \$        | -                |                          |
| E 101-43100-2250 Landscaping Materials         | \$        | 30,000.00        | \$        | 10,000.00        | \$        | 20,000.00        | Emerald Ash Tree Removal |
| E 101-43100-2260 Sign Repair Materials         | \$        | 5,500.00         | \$        | 500.00           | \$        | 5,000.00         |                          |
| E 101-43100-3030 Engineering Fees              | \$        | 2,000.00         | \$        | 2,000.00         | \$        | -                |                          |
| E 101-43100-3815 Street Lighting Maint/Elect   | \$        | 30,500.00        | \$        | 30,500.00        | \$        | -                |                          |
| 2026 Street project?                           | \$        | -                |           |                  |           |                  |                          |
| <b>TOTAL</b>                                   | <b>\$</b> | <b>90,000.00</b> | <b>\$</b> | <b>61,500.00</b> | <b>\$</b> | <b>28,500.00</b> |                          |

#### DEPT 45200 Parks Maintenance

|                                                      |           |                  |           |                  |           |                  |                          |
|------------------------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|--------------------------|
| E 101-45200-1050 Rink Attendant Pay                  | \$        | 1,500.00         | \$        | 1,500.00         | \$        | -                |                          |
| E 101-45200-1220 FICA                                | \$        | 115.00           | \$        | 115.00           | \$        | -                |                          |
| E 101-45200-2230 Bldg,Grnds, Equipment Maint/Repairs | \$        | 11,000.00        | \$        | 4,000.00         | \$        | 7,000.00         |                          |
| E 101-45200-2250 Landscaping Materials               | \$        | 10,000.00        | \$        | -                | \$        | 10,000.00        | Emerald Ash Tree Removal |
| E 101-45200-3810 Electricity Expense                 | \$        | 4,500.00         | \$        | 4,500.00         | \$        | -                |                          |
| E 101-45200-3820 City Utilities (Wat,Sew,Storm)      | \$        | 500.00           | \$        | 400.00           | \$        | 100.00           |                          |
| E 101-45200-3830 Natural Gas Expense                 | \$        | 2,500.00         | \$        | 2,500.00         | \$        | -                |                          |
| E 101-45200-3840 Custodial & Waste Removal           | \$        | 1,500.00         | \$        | 1,800.00         | \$        | (300.00)         |                          |
| E 101-45200-3880 Portable Toilet Rental              | \$        | 4,500.00         | \$        | 4,500.00         | \$        | -                |                          |
| E 101-45200-4150 Other Equipment Rentals             | \$        | 250.00           | \$        | 250.00           | \$        | -                |                          |
| E 101-45200-Garden Club                              | \$        | 250.00           | \$        | 250.00           | \$        | -                |                          |
| <b>TOTAL</b>                                         | <b>\$</b> | <b>36,615.00</b> | <b>\$</b> | <b>19,815.00</b> | <b>\$</b> | <b>16,800.00</b> |                          |

#### DEPT 49300 Operating Transfers Out

|                                                 |    |           |    |    |    |           |
|-------------------------------------------------|----|-----------|----|----|----|-----------|
| E 101-49300-7222 Op Trsfr to Lake Quality (213) |    |           |    | \$ | -  |           |
| E 101-49300-7241 Op Trsfr to Capital Proj (401) | \$ | -         | \$ | -  | \$ | -         |
| Public Works Fleet Replacement                  |    |           |    |    |    |           |
| E 101-49300-7243 Op Trsfr to Fire Cap (462)     | \$ | 50,000.00 | \$ | -  | \$ | 50,000.00 |

|                                                          |    |            |    |           |    |           |
|----------------------------------------------------------|----|------------|----|-----------|----|-----------|
| E 101-49300-7245 Op Trsfr to Pavement Mgmt (420)         | \$ | -          | \$ | -         | \$ | -         |
| E 101-49300-7722 Op Trsfr to Seal Coating/Patching (421) | \$ | 60,000.00  | \$ | 60,000.00 | \$ | -         |
| TOTAL                                                    | \$ | 110,000.00 | \$ | 60,000.00 | \$ | 50,000.00 |

|                            |           |                     |           |                     |           |                   |
|----------------------------|-----------|---------------------|-----------|---------------------|-----------|-------------------|
| <b>General Fund Totals</b> | <b>\$</b> | <b>1,866,772.81</b> | <b>\$</b> | <b>1,753,579.76</b> | <b>\$</b> | <b>113,193.05</b> |
|----------------------------|-----------|---------------------|-----------|---------------------|-----------|-------------------|