

New Prague, Minnesota

A Tradition of Progress



CITY OF NEW PRAGUE 2025 PROPOSED GENERAL FUND BUDGET REPORT

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BUDGET MESSAGE

The budget is intended to serve as a guide for elected officials, City staff and others interested in the budget for the City of New Prague. The City Council formally adopts budgets for the General Fund, Enterprise Funds, Debt Service, Special Revenue and Capital Projects Funds.

BUDGET POLICY & STRATEGY

The budget document was prepared after analyzing and evaluating recommendations from the various Departments. It represents the requested financial support for the operation of the City of New Prague for the upcoming fiscal year. Revenue estimates are conservative, realistic, and based on historical and current trends. The City Administrator, Finance Director, and City Council have provided input for the budget.

The City of New Prague provides a range of services to the community, including police and fire protection, street and park maintenance, snow and ice removal, recreation, economic development, administrative and planning services, elections, and electric, water, wastewater sewer and storm water management services.

2025 BUDGETS – ALL FUNDS

The City of New Prague's Budgets include the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Improvement Funds and the Enterprise Funds (Water, Electric, Sanitary Sewer, Storm Water, Ambulance, EDA, EDA Industrial Park and Golf).

GENERAL FUND

The General Fund serves as a primary operating fund of the city. The General Fund is used to account for all financial resources not assigned to a special purpose or revenue. The proposed General Fund Budget is a balanced budget – current revenues and other sources are equal to expenditures and other uses.

CITY OF NEW PRAGUE												
2025 Budgets - All Funds												
December 16, 2024												
Fund	Revenues	(+)	Transfers In	(=)	Revenues	Expenses	(+)	Transfers Out	(=)	Total Expenses	Net Differences	Description
General Fund	\$6,743,242		\$265,612		\$7,008,854	\$6,966,908		\$41,946		\$7,008,854	\$0	Balanced Budget
Enterprise Funds (Major)												
Water	\$2,056,961				\$2,056,961	\$1,715,099				\$1,715,099	\$341,862	Use of Fund Balance
Sanitary Sewer	\$3,807,276				\$3,807,276	\$4,309,102				\$4,309,102	-\$501,826	
Electric	\$10,405,068				\$10,405,068	\$9,984,284		\$40,000		\$10,024,284	\$380,784	
Enterprise Funds (Non-Major)												
Ambulance	\$20,000				\$20,000	\$16,658				\$16,658	\$3,342	Use of Fund Balance
EDA	\$75,250				\$75,250	\$75,250				\$75,250	\$0	
EDA - Industrial Park	\$0				\$0	\$1,773				\$1,773	-\$1,773	
Golf	\$1,774,102				\$1,774,102	\$1,829,473				\$1,829,473	-\$55,371	Use of Fund Balance
Storm Water	\$429,680				\$429,680	\$480,833				\$480,833	-\$51,153	Use of Fund Balance
Special Revenue Funds	\$23,411				\$23,411	\$14,010				\$14,010	\$9,401	
Capital Project Funds	\$4,419,604				\$4,419,604	\$4,389,204				\$4,389,204	\$30,400	
Debt Service Funds	\$1,503,985				\$1,503,985	\$1,685,694				\$1,685,694	-\$181,709	Use of Fund Balance
	\$31,258,579		\$265,612		\$31,524,191	\$31,468,288		\$81,946		\$31,550,234	-\$26,043	

	2023	2024	2025		
	ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
	GENERAL	GENERAL	GENERAL	(\$)	(%)
GENERAL FUND REVENUE	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
TAXES	\$ 3,839,129	\$ 3,839,628	\$ 4,328,585	\$ 488,957	12.73%
LICENSES & PERMITS	\$ 321,635	\$ 250,255	\$ 255,680	\$ 5,425	2.17%
INTERGOVERNMENTAL	\$ 1,709,267	\$ 1,567,199	\$ 1,615,965	\$ 48,766	3.11%
CHARGES FOR SERVICES	\$ 118,471	\$ 82,164	\$ 154,367	\$ 72,203	87.88%
FINES	\$ 26,319	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST INCOME	\$ 346,169	\$ 125,000	\$ 89,145	\$ (35,855)	-28.68%
MISCELLANEOUS REVENUE	\$ 91,370	\$ 14,500	\$ 274,500	\$ 260,000	1793.10%
TRANSFERS IN	\$ 234,985	\$ 520,894	\$ 265,612	\$ (255,282)	-49.01%
TOTAL REVENUE	\$ 6,687,344	\$ 6,419,640	\$ 7,008,854	\$ 589,214	9.18%
	2023	2024	2025		
	ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
	GENERAL	GENERAL	GENERAL	(\$)	(%)
GENERAL FUND EXPENSES	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
CITY COUNCIL	\$ 67,313	\$ 76,142	\$ 70,925	\$ (5,217)	-6.85%
ADMINISTRATION	\$ 498,980	\$ 461,644	\$ 508,668	\$ 47,024	10.19%
TECHNOLOGY NETWORK	\$ 188,907	\$ 207,383	\$ 207,421	\$ 38	0.02%
ELECTIONS	\$ 3,434	\$ 15,900	\$ 1,365	\$ (14,535)	-91.42%
ASSESSOR	\$ 44,400	\$ 45,700	\$ 48,000	\$ 2,300	5.03%
ATTORNEY	\$ 78,100	\$ 70,000	\$ 80,000	\$ 10,000	14.29%
ENGINEERING	\$ 10,491	\$ 20,000	\$ 15,000	\$ (5,000)	-25.00%
PLANNING	\$ 331,444	\$ 405,723	\$ 498,457	\$ 92,734	22.86%
GOVERNMENT BUILDINGS	\$ 105,814	\$ 174,138	\$ 82,091	\$ (92,047)	-52.86%
POLICE	\$ 1,988,922	\$ 2,196,296	\$ 2,363,118	\$ 166,822	7.60%
FIRE	\$ 230,499	\$ 252,332	\$ 308,622	\$ 56,290	22.31%
BUILDING INSPECTION	\$ 308,239	\$ 341,054	\$ 397,744	\$ 56,690	16.62%
EMERGENCY MANAGEMENT	\$ 1,739	\$ 2,637	\$ 3,341	\$ 704	26.70%
ANIMAL CONTROL	\$ 11,700	\$ 15,750	\$ 15,700	\$ (50)	-0.32%
PUBLIC WORKS	\$ 123,723	\$ 116,637	\$ 125,507	\$ 8,870	7.60%
STREETS	\$ 1,089,772	\$ 892,825	\$ 1,164,673	\$ 271,848	30.45%
STREET LIGHTS	\$ 65,265	\$ 72,333	\$ 78,366	\$ 6,033	8.34%
OUTDOOR SWIMMING POOL	\$ -	\$ -	\$ -	\$ -	0.00%
AQUATICS CENTER	\$ 140,224	\$ 116,251	\$ 140,329	\$ 24,078	20.71%
MUNICIPAL BAND	\$ 4,474	\$ 4,484	\$ 4,575	\$ 91	2.03%
PARKS	\$ 2,008,887	\$ 621,815	\$ 693,980	\$ 72,165	11.61%
PARK BOARD	\$ 55,778	\$ 180,000	\$ 78,126	\$ (101,874)	-56.60%
LIBRARY	\$ 46,100	\$ 33,265	\$ 36,027	\$ 2,762	8.30%
UNALLOCATED	\$ 50,585	\$ 55,385	\$ 57,000	\$ 1,615	2.92%
TRANSFER OUT	\$ 121,270	\$ 41,946	\$ 29,819	\$ (12,127)	\$ (0)
TOTAL EXPENSES	\$ 7,576,061	\$ 6,419,640	\$ 7,008,854	\$ 589,214	9.18%
DIFFERENCE	\$ (888,717)	\$ -	\$ -	\$ -	

General Fund - Fund 101						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference	
			Budget	2025 Proposed	2024-2025	% Difference
	Administration					
	Expense	\$498,979.78	\$461,644.00	\$508,668.00	\$47,024.00	10%
WAGES FULL-TIME	101-4-4132-101	\$315,214.83	\$288,397.00	\$296,421.00	\$8,024.00	3%
WAGES OVERTIME	101-4-4132-102	\$611.57	\$500.00	\$500.00	\$0.00	0%
EMPLOYEE BENEFITS	101-4-4132-113	\$4,906.35	\$4,800.00	\$4,800.00	\$0.00	0%
EMPLOYER CONT. P E R A	101-4-4132-121	\$23,496.75	\$21,667.00	\$22,269.00	\$602.00	3%
EMPLOYER CONT. F I C A	101-4-4132-122	\$21,844.51	\$22,119.00	\$22,732.00	\$613.00	3%
HEALTH INSURANCE	101-4-4132-131	\$59,767.21	\$57,428.00	\$65,643.00	\$8,215.00	14%
DENTAL INSURANCE	101-4-4132-132	\$5,322.60	\$5,920.00	\$5,190.00	-\$730.00	-12%
LIFE & S-T DISABILITY INS	101-4-4132-133	\$1,057.06	\$863.00	\$870.00	\$7.00	1%
WORKER'S COMP PREMIUMS	101-4-4132-151	\$2,004.72	\$1,746.00	\$1,986.00	\$240.00	14%
SUPPLIES	101-4-4132-200	\$1,876.11	\$2,000.00	\$2,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	101-4-4132-220	\$23.12	\$0.00		\$0.00	0
SAFETY EQUIP & TRAINING	101-4-4132-231	\$1,053.99	\$1,196.00	\$1,105.00	-\$91.00	-8%
AUDIT	101-4-4132-301	\$31,207.54	\$24,742.00	\$32,860.00	\$8,118.00	33%
PROFESSIONAL SERVICES	101-4-4132-310	\$1,360.00	\$5,000.00	\$25,804.00	\$20,804.00	416%
ADMINISTRATIVE FEES	101-4-4132-315	\$0.00	\$0.00		\$0.00	0
POSTAGE	101-4-4132-320	\$3,095.62	\$1,200.00	\$1,200.00	\$0.00	0%
TELEPHONE	101-4-4132-321	\$1,901.90	\$2,000.00	\$2,000.00	\$0.00	0%
COMPUTER COMM/MAINT	101-4-4132-322	\$52.13	\$0.00		\$0.00	0
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4132-330	\$139.16	\$0.00		\$0.00	0
ADVERTISING & PUBLICATIONS	101-4-4132-340	\$305.00	\$0.00		\$0.00	0
INSURANCES	101-4-4132-369	\$2,472.01	\$2,716.00	\$2,988.00	\$272.00	10%
CONTRACTED SERVICES	101-4-4132-401	\$109.00	\$100.00	\$100.00	\$0.00	0%
RENTALS	101-4-4132-410	\$5,575.94	\$2,500.00	\$2,500.00	\$0.00	0%
MISCELLANEOUS EXPENSE	101-4-4132-430	\$75.00	\$200.00	\$200.00	\$0.00	0%
CREDIT CARD EXPENSE	101-4-4132-431	\$937.18	\$550.00	\$1,000.00	\$450.00	82%
DUES & SUBSCRIPTIONS	101-4-4132-433	\$13,494.78	\$12,000.00	\$14,000.00	\$2,000.00	17%
TRAINING & SEMINARS	101-4-4132-450	\$1,075.70	\$4,000.00	\$2,500.00	-\$1,500.00	-38%
	Animal Control					
	Expense	\$11,700.00	\$15,750.00	\$15,700.00	-\$50.00	0%
CONTRACTED SERVICES	101-4-4270-401	\$11,700.00	\$15,600.00	\$15,600.00	\$0.00	0%
LICENSE FEES/REGISTRATION	101-4-4270-460	\$0.00	\$150.00	\$100.00	-\$50.00	-33%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
	Aquatic Center					
	Expense	\$140,224.14	\$116,251.00	\$140,329.00	\$24,078.00	21%
INSURANCES	101-4-4515-369	\$272.00	\$299.00	\$329.00	\$30.00	10%
CONTRIBUTION TO NPAS	101-4-4515-491	\$139,952.14	\$115,952.00	\$140,000.00	\$24,048.00	21%
	Assessor					
	Expense	\$44,400.00	\$45,700.00	\$48,000.00	\$2,300.00	5%
ASSESSOR FEES	101-4-4155-312	\$44,400.00	\$45,700.00	\$48,000.00	\$2,300.00	5%
	Attorney					
	Expense	\$78,100.11	\$70,000.00	\$80,000.00	\$10,000.00	14%
CRIMINAL LEGAL FEES	101-4-4161-304	\$26,318.52	\$30,000.00	\$30,000.00	\$0.00	0%
CIVIL LEGAL FEES	101-4-4161-305	\$51,781.59	\$40,000.00	\$50,000.00	\$10,000.00	25%
	Building Inspector					
	Expense	\$308,239.15	\$341,054.00	\$397,744.00	\$56,690.00	17%
WAGES FULL-TIME	101-4-4240-101	\$206,161.60	\$220,753.00	\$240,539.00	\$19,786.00	9%
EMPLOYEE BENEFITS	101-4-4240-113	\$909.70	\$940.00	\$940.00	\$0.00	0%
EMPLOYER CONT. P E R A	101-4-4240-121	\$15,321.63	\$16,556.00	\$18,040.00	\$1,484.00	9%
EMPLOYER CONT. F I C A	101-4-4240-122	\$14,384.69	\$16,960.00	\$18,473.00	\$1,513.00	9%
HEALTH INSURANCE	101-4-4240-131	\$39,228.07	\$46,527.00	\$58,013.00	\$11,486.00	25%
DENTAL INSURANCE	101-4-4240-132	\$4,160.08	\$5,060.00	\$5,370.00	\$310.00	6%
LIFE & S-T DISABILITY INS	101-4-4240-133	\$673.52	\$680.00	\$717.00	\$37.00	5%
WORKER'S COMP PREMIUMS	101-4-4240-151	\$1,368.50	\$1,228.00	\$1,952.00	\$724.00	59%
SUPPLIES	101-4-4240-200	\$665.04	\$1,300.00	\$1,300.00	\$0.00	0%
MOTOR FUELS	101-4-4240-212	\$1,513.57	\$2,000.00	\$2,000.00	\$0.00	0%
REPAIRS & MAINT SUPPLIES	101-4-4240-220	\$6.04	\$0.00		\$0.00	0
SAFETY EQUIP & TRAINING	101-4-4240-231	\$602.28	\$684.00	\$631.00	-\$53.00	-8%
PROFESSIONAL SERVICES	101-4-4240-310	\$7,493.19	\$1,300.00	\$7,500.00	\$6,200.00	477%
POSTAGE	101-4-4240-320	\$88.08	\$100.00	\$100.00	\$0.00	0%
TELEPHONE	101-4-4240-321	\$1,572.90	\$1,600.00	\$1,600.00	\$0.00	0%
COMPUTER COMM/MAINT	101-4-4240-322	\$52.13	\$0.00		\$0.00	0
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4240-330	\$12.03	\$250.00	\$250.00	\$0.00	0%
INSURANCES	101-4-4240-369	\$1,752.38	\$1,926.00	\$2,119.00	\$193.00	10%
CONTRACTED NUISANCE ABATEMENT	101-4-4240-401	\$1,530.10	\$1,500.00	\$1,500.00	\$0.00	0%
VEHICLE MAINTENANCE	101-4-4240-408	\$675.27	\$700.00	\$700.00	\$0.00	0%
RENTALS	101-4-4240-410	\$822.13	\$850.00	\$850.00	\$0.00	0%
CREDIT CARD FEES	101-4-4240-431	\$7,965.95	\$6,000.00	\$6,000.00	\$0.00	0%
DUES & SUBSCRIPTIONS	101-4-4240-433	\$274.89	\$900.00	\$900.00	\$0.00	0%
TRAINING & SEMINARS	101-4-4240-450	\$979.38	\$3,200.00	\$3,200.00	\$0.00	0%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
LICENSE FEES/REGISTRATION	101-4-4240-460	\$26.00	\$40.00	\$50.00	\$10.00	25%
CAPITAL OUTLAY	101-4-4240-500	\$0.00	\$10,000.00	\$25,000.00	\$15,000.00	150%
	Comm Dev.					
	Revenue	-\$260,792.29	-\$195,000.00	-\$205,000.00	-\$10,000.00	5%
BUILDING PERMITS	101-3-4100-32210	-\$248,213.29	-\$185,000.00	-\$195,000.00	-\$10,000.00	5%
PLANNING APPLICATIONS	101-3-4100-32220	-\$8,320.00	-\$6,000.00	-\$6,000.00	\$0.00	0%
PLAN REVIEW	101-3-4100-32260	-\$4,259.00	-\$4,000.00	-\$4,000.00	\$0.00	0%
	Council					
	Expense	\$67,312.87	\$76,142.00	\$70,925.00	-\$5,217.00	-7%
WAGES PART-TIME	101-4-4111-103	\$23,406.25	\$21,900.00	\$21,900.00	\$0.00	0%
EMPLOYEE BENEFITS	101-4-4111-113	\$151.94	\$400.00	\$400.00	\$0.00	0%
EMPLOYER CONT. P E R A	101-4-4111-121	\$1,121.25	\$1,035.00	\$1,035.00	\$0.00	0%
EMPLOYER CONT. F I C A	101-4-4111-122	\$400.08	\$422.00	\$423.00	\$1.00	0%
WORKER'S COMP PREMIUMS	101-4-4111-151	\$70.00	\$95.00	\$91.00	-\$4.00	-4%
SUPPLIES	101-4-4111-200	\$72.46	\$400.00	\$400.00	\$0.00	0%
PROFESSIONAL SERVICES	101-4-4111-310	\$9,200.00	\$9,300.00	\$9,200.00	-\$100.00	-1%
POSTAGE	101-4-4111-320	\$44.09	\$0.00		\$0.00	0
TELEPHONE	101-4-4111-321	\$987.76	\$1,000.00	\$1,000.00	\$0.00	0%
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4111-330	\$1,095.37	\$1,500.00	\$1,000.00	-\$500.00	-33%
ADVERTISING & PUBLICATIONS	101-4-4111-340	\$24,911.70	\$35,000.00	\$30,000.00	-\$5,000.00	-14%
PRINTING & BINDING	101-4-4111-350	\$3,228.98	\$2,000.00	\$2,200.00	\$200.00	10%
INSURANCES	101-4-4111-369	\$1,693.00	\$1,860.00	\$2,046.00	\$186.00	10%
CONTRACTED SERVICES	101-4-4111-401	\$600.00	\$500.00	\$500.00	\$0.00	0%
MISCELLANEOUS EXPENSE	101-4-4111-430	\$0.00	\$150.00	\$150.00	\$0.00	0%
DUES & SUBSCRIPTIONS	101-4-4111-433	\$174.99	\$80.00	\$80.00	\$0.00	0%
TRAINING & SEMINARS	101-4-4111-450	\$155.00	\$500.00	\$500.00	\$0.00	0%
	Elections					
	Expense	\$3,433.97	\$15,900.00	\$1,365.00	-\$14,535.00	-91%
WAGES PART-TIME	101-4-4141-103	\$0.00	\$12,000.00	\$0.00	-\$12,000.00	-100%
SUPPLIES	101-4-4141-200	\$2,208.00	\$500.00	\$0.00	-\$500.00	-100%
PROFESSIONAL SERVICES	101-4-4141-310	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0%
POSTAGE	101-4-4141-320	\$11.97	\$100.00	\$15.00	-\$85.00	-85%
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4141-330	\$0.00	\$600.00	\$50.00	-\$550.00	-92%
INSURANCES	101-4-4141-369	\$14.00	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS EXPENSE	101-4-4141-430	\$0.00	\$1,500.00	\$100.00	-\$1,400.00	-93%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
	Emergency Mgmt					
	Expense	\$1,738.85	\$2,637.00	\$3,341.00	\$704.00	27%
REPAIRS & MAINT. SUPPLIES	101-4-4250-220	\$232.25	\$350.00		-\$350.00	-100%
INSURANCES	101-4-4250-369	\$489.00	\$537.00	\$591.00	\$54.00	10%
REPAIRS & MAINTENANCE	101-4-4250-404	\$1,017.60	\$1,750.00	\$2,750.00	\$1,000.00	57%
	Engineer					
	Expense	\$10,491.00	\$20,000.00	\$15,000.00	-\$5,000.00	-25%
ENGINEERING FEES	101-4-4171-303	\$10,491.00	\$20,000.00	\$15,000.00	-\$5,000.00	-25%
	Fire					
	Expense	\$230,499.48	\$252,332.00	\$308,622.00	\$56,290.00	22%
WAGES PART-TIME	101-4-4220-103	\$37,525.00	\$40,000.00	\$50,000.00	\$10,000.00	25%
EMPLOYER CONT. F I C A	101-4-4220-122	\$4,115.13	\$4,050.00	\$5,485.00	\$1,435.00	35%
FIRE PENSION CONTR.	101-4-4220-124	\$116,173.72	\$100,000.00	\$120,000.00	\$20,000.00	20%
WORKER'S COMP PREMIUMS	101-4-4220-151	\$16,953.00	\$17,000.00	\$19,687.00	\$2,687.00	16%
SUPPLIES	101-4-4220-200	\$10,265.70	\$12,500.00	\$12,500.00	\$0.00	0%
MOTOR FUELS	101-4-4220-212	\$3,564.68	\$3,000.00	\$3,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	101-4-4220-220	\$2,547.53	\$8,000.00	\$8,000.00	\$0.00	0%
PROFESSIONAL SERVICES	101-4-4220-310	\$3,185.71	\$5,000.00	\$5,000.00	\$0.00	0%
TELEPHONE	101-4-4220-321	\$1,420.99	\$1,500.00	\$1,500.00	\$0.00	0%
COMPUTER COMMUNICATIONS	101-4-4220-322	\$0.00	\$250.00	\$50.00	-\$200.00	-80%
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4220-330	\$2,296.94	\$1,500.00	\$2,500.00	\$1,000.00	67%
ADVERTISING & PUBLICATIONS	101-4-4220-340	\$255.00	\$400.00	\$300.00	-\$100.00	-25%
INSURANCES	101-4-4220-369	\$4,260.50	\$4,682.00	\$5,150.00	\$468.00	10%
ELECTRIC	101-4-4220-381	\$5,345.52	\$4,500.00	\$5,000.00	\$500.00	11%
WATER/SEWER	101-4-4220-382	\$3,753.07	\$2,000.00	\$3,800.00	\$1,800.00	90%
REFUSE	101-4-4220-384	\$253.38	\$250.00	\$250.00	\$0.00	0%
NATURAL GAS	101-4-4220-385	\$3,717.63	\$4,000.00	\$4,000.00	\$0.00	0%
CONTRACTED SERVICES	101-4-4220-401	\$120.00	\$500.00	\$200.00	-\$300.00	-60%
REPAIRS & MAINTENANCE	101-4-4220-404	\$4,367.70	\$8,000.00	\$8,000.00	\$0.00	0%
DUES & SUBSCRIPTIONS	101-4-4220-433	\$145.00	\$200.00	\$200.00	\$0.00	0%
TRAINING & SEMINARS	101-4-4220-450	\$8,480.94	\$10,000.00	\$12,000.00	\$2,000.00	20%
CAPITAL OUTLAY	101-4-4220-500	\$1,752.34	\$25,000.00	\$42,000.00	\$17,000.00	68%
	Revenue	-\$123,145.72	-\$101,000.00	-\$172,000.00	-\$71,000.00	70%
FIRE TRAINING AID	101-3-4220-33417	-\$6,766.50	-\$6,000.00	-\$12,000.00	-\$6,000.00	100%
FIRE STATE AID	101-3-4220-33423	-\$116,173.72	-\$95,000.00	-\$120,000.00	-\$25,000.00	26%
STATE/COUNTY GRANT	101-3-4220-33435	\$0.00	\$0.00	-\$40,000.00	-\$40,000.00	0
MISCELLANEOUS INCOME	101-3-4220-36200	-\$205.50	\$0.00		\$0.00	0

General Fund - Fund 101						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference	
			Budget	2025 Proposed	2024-2025	% Difference
	Governmental Building					
	Expense	\$105,814.20	\$174,138.00	\$82,091.00	-\$92,047.00	-53%
WAGES FULL-TIME	101-4-4194-101	\$9,080.74	\$7,824.00	\$8,322.00	\$498.00	6%
EMPLOYEE BENEFITS	101-4-4194-113	\$0.00	\$12.00		-\$12.00	-100%
EMPLOYER CONT. P E R A	101-4-4194-121	\$685.54	\$586.00	\$624.00	\$38.00	6%
EMPLOYER CONT. F I C A	101-4-4194-122	\$626.01	\$599.00	\$637.00	\$38.00	6%
HEALTH INSURANCE	101-4-4194-131	\$2,342.55	\$1,963.00	\$2,176.00	\$213.00	11%
DENTAL INSURANCE	101-4-4194-132	\$234.12	\$202.00	\$177.00	-\$25.00	-12%
LIFE & S-T DISABILITY INS	101-4-4194-133	\$30.93	\$7.00	\$239.00	\$232.00	3314%
WORKER'S COMP PREMIUMS	101-4-4194-151	\$60.30	\$50.00	\$51.00	\$1.00	2%
SUPPLIES	101-4-4194-200	\$1,576.05	\$1,500.00	\$1,600.00	\$100.00	7%
REPAIRS & MAINT. SUPPLIES	101-4-4194-220	\$2,803.83	\$3,500.00	\$4,000.00	\$500.00	14%
SAFETY EQUIP & TRAINING	101-4-4194-231	\$49.15	\$100.00	\$100.00	\$0.00	0%
PROFESSIONAL SERVICES	101-4-4194-310	\$5,648.36	\$1,300.00	\$1,350.00	\$50.00	4%
INSURANCES	101-4-4194-369	\$177.24	\$195.00	\$215.00	\$20.00	10%
ELECTRIC	101-4-4194-381	\$15,267.34	\$18,000.00	\$20,000.00	\$2,000.00	11%
WATER/SEWER	101-4-4194-382	\$2,458.26	\$2,200.00	\$2,500.00	\$300.00	14%
REFUSE	101-4-4194-384	\$1,052.51	\$1,100.00	\$1,100.00	\$0.00	0%
NATURAL GAS	101-4-4194-385	\$9,133.57	\$10,000.00	\$14,000.00	\$4,000.00	40%
CITY WIDE CLEAN-UP	101-4-4194-387	\$2,215.00	\$4,000.00	\$4,000.00	\$0.00	0%
CONTRACTED SERVICES	101-4-4194-401	\$15,439.56	\$16,000.00	\$16,000.00	\$0.00	0%
REPAIRS & MAINTENANCE	101-4-4194-404	\$4,218.09	\$5,000.00	\$5,000.00	\$0.00	0%
RENTALS	101-4-4194-410	\$104.75	\$0.00		\$0.00	0
CAPITAL OUTLAY	101-4-4194-500	\$32,610.30	\$100,000.00	\$0.00	-\$100,000.00	-100%
	Library					
	Expense	\$46,099.81	\$33,265.00	\$36,027.00	\$2,762.00	8%
SUPPLIES	101-4-4550-200	\$522.43	\$700.00	\$700.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	101-4-4550-220	\$210.47	\$1,650.00	\$1,700.00	\$50.00	3%
PROFESSIONAL SERVICES	101-4-4550-310	\$15.25	\$0.00		\$0.00	0
INSURANCE	101-4-4550-369	\$3,290.00	\$3,615.00	\$3,977.00	\$362.00	10%
ELECTRIC	101-4-4550-381	\$9,304.75	\$10,000.00	\$11,500.00	\$1,500.00	15%
WATER/SEWER	101-4-4550-382	\$906.15	\$1,200.00	\$1,300.00	\$100.00	8%
REFUSE	101-4-4550-384	\$862.51	\$800.00	\$850.00	\$50.00	6%
NATURAL GAS	101-4-4550-385	\$4,059.36	\$4,500.00	\$5,000.00	\$500.00	11%
CONTRACTED SERVICES	101-4-4550-401	\$8,919.24	\$9,300.00	\$9,500.00	\$200.00	2%
REPAIRS & MAINTENANCE	101-4-4550-404	\$18,009.65	\$1,500.00	\$1,500.00	\$0.00	0%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
WAGES PART-TIME	Municipal Band					
	Expense	\$4,473.97	\$4,484.00	\$4,575.00	\$91.00	2%
	101-4-4516-103	\$4,473.97	\$4,484.00	\$4,575.00	\$91.00	2%
	Park Board					
	Expense	\$55,778.09	\$180,000.00	\$78,126.00	-\$101,874.00	-57%
SUPPLIES	101-4-4521-200	\$850.00	\$0.00	\$0.00	\$0.00	0
PROFESSIONAL SERVICES	101-4-4521-310	\$6,150.00	\$0.00	\$0.00	\$0.00	0
SPECIAL PROJECTS	101-4-4521-441	\$48,778.09	\$50,000.00	\$35,000.00	-\$15,000.00	-30%
CAPITAL OUTLAY	101-4-4521-500	\$0.00	\$130,000.00	\$43,126.00	-\$86,874.00	-67%
	Revenue	-\$7,000.00	\$0.00	-\$35,000.00	-\$35,000.00	0
LOCAL GOV'T GRANTS.AID	101-3-4521-33640	-\$7,000.00	\$0.00	-\$35,000.00	-\$35,000.00	0
	Parks					
	Expense	\$2,008,887.43	\$621,815.00	\$693,980.00	\$72,165.00	12%
WAGES FULL-TIME	101-4-4520-101	\$234,820.23	\$206,158.00	\$243,076.00	\$36,918.00	18%
WAGES OVERTIME	101-4-4520-102	\$2,283.42	\$3,500.00	\$3,500.00	\$0.00	0%
WAGES PART-TIME	101-4-4520-103	\$74,060.50	\$80,000.00	\$80,000.00	\$0.00	0%
EMPLOYEE BENEFITS	101-4-4520-113	\$1,500.64	\$1,830.00	\$2,055.00	\$225.00	12%
EMPLOYER CONT. P E R A	101-4-4520-121	\$17,805.40	\$17,324.00	\$20,093.00	\$2,769.00	16%
EMPLOYER CONT. F I C A	101-4-4520-122	\$22,674.59	\$21,916.00	\$25,140.00	\$3,224.00	15%
HEALTH INSURANCE	101-4-4520-131	\$37,736.91	\$26,289.00	\$40,838.00	\$14,549.00	55%
DENTAL INSURANCE	101-4-4520-132	\$3,484.49	\$3,151.00	\$3,632.00	\$481.00	15%
LIFE & S-T DISABILITY INS	101-4-4520-133	\$747.06	\$647.00	\$751.00	\$104.00	16%
WORKER'S COMP PREMIUMS	101-4-4520-151	\$16,115.00	\$13,855.00	\$20,311.00	\$6,456.00	47%
SUPPLIES	101-4-4520-200	\$2,409.36	\$3,000.00	\$3,000.00	\$0.00	0%
MOTOR FUELS	101-4-4520-212	\$9,416.78	\$14,000.00	\$14,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	101-4-4520-220	\$50,393.15	\$54,000.00	\$55,000.00	\$1,000.00	2%
SAFETY EQUIP & TRAINING	101-4-4520-231	\$1,513.93	\$1,700.00	\$1,700.00	\$0.00	0%
PROFESSIONAL SERVICES	101-4-4520-310	\$512.49	\$500.00	\$500.00	\$0.00	0%
POSTAGE	101-4-4520-320	\$0.00	\$30.00	\$50.00	\$20.00	67%
TELEPHONE	101-4-4520-321	\$1,821.92	\$2,000.00	\$2,000.00	\$0.00	0%
COMPUTER COMM/MAINT	101-4-4520-322	\$152.33	\$180.00	\$600.00	\$420.00	233%
ADVERTISING & PUBLICATIONS	101-4-4520-340	\$382.50	\$700.00	\$700.00	\$0.00	0%
INSURANCES	101-4-4520-369	\$11,816.90	\$12,985.00	\$14,284.00	\$1,299.00	10%
ELECTRIC	101-4-4520-381	\$10,394.50	\$9,000.00	\$14,700.00	\$5,700.00	63%
WATER/SEWER	101-4-4520-382	\$9,247.53	\$6,250.00	\$7,000.00	\$750.00	12%
REFUSE	101-4-4520-384	\$2,160.61	\$3,000.00	\$3,000.00	\$0.00	0%
NATURAL GAS	101-4-4520-385	\$3,650.27	\$4,500.00	\$6,000.00	\$1,500.00	33%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
CONTRACTED SERVICES	101-4-4520-401	\$2,760.00	\$5,000.00	\$5,000.00	\$0.00	0%
REPAIRS & MAINTENANCE	101-4-4520-404	\$9,940.40	\$12,000.00	\$12,000.00	\$0.00	0%
VEHICLE MAINTENANCE	101-4-4520-408	\$2,418.70	\$4,000.00	\$4,000.00	\$0.00	0%
RENTALS	101-4-4520-410	\$4,980.00	\$7,000.00	\$7,400.00	\$400.00	6%
MISCELLANEOUS EXPENSE	101-4-4520-430	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
DUES & SUBSCRIPTIONS	101-4-4520-433	\$720.89	\$500.00	\$750.00	\$250.00	50%
REAL ESTATE TAXES	101-4-4520-440	\$3,004.29	\$2,600.00		-\$2,600.00	-100%
SPECIAL PROJECTS	101-4-4520-441	\$17,704.00	\$20,300.00	\$21,000.00	\$700.00	3%
GRANTS/SPECIAL PROJECTS	101-4-4520-442	\$50,653.28	\$0.00		\$0.00	0
TRAINING & SEMINARS	101-4-4520-450	\$2,300.00	\$700.00	\$700.00	\$0.00	0%
LICENSE FEES/REGISTRATION	101-4-4520-460	\$74.22	\$200.00	\$200.00	\$0.00	0%
CAPITAL OUTLAY	101-4-4520-500	\$1,399,231.14	\$82,000.00	\$80,000.00	-\$2,000.00	-2%
	Revenue	-\$53,871.89	\$0.00		\$0.00	0
EMERALD ASH BORER GRANT	101-3-4520-33640	-\$46,100.89	\$0.00		\$0.00	0
CONTRIBUTIONS AND DONATIONS	101-3-4520-36330	-\$1,140.00	\$0.00		\$0.00	0
SMALL TOWN GRANT-DISC GOLF(R)	101-3-4520-33641	-\$6,631.00			\$0.00	
	Planning					
	Expense	\$331,444.00	\$405,723.00	\$498,457.00	\$92,734.00	23%
WAGES FULL-TIME	101-4-4191-101	\$197,540.91	\$249,252.00	\$271,063.00	\$21,811.00	9%
EMPLOYEE BENEFITS	101-4-4191-113	\$108.53	\$160.00		-\$160.00	-100%
EMPLOYER CONT. P E R A	101-4-4191-121	\$14,801.09	\$18,694.00	\$20,330.00	\$1,636.00	9%
EMPLOYER CONT. F I C A	101-4-4191-122	\$14,053.63	\$19,083.00	\$20,758.00	\$1,675.00	9%
HEALTH INSURANCE	101-4-4191-131	\$24,834.89	\$49,076.00	\$58,106.00	\$9,030.00	18%
DENTAL INSURANCE	101-4-4191-132	\$2,620.32	\$5,060.00	\$4,631.00	-\$429.00	-8%
LIFE & S-T DISABILITY INS	101-4-4191-133	\$616.21	\$747.00	\$776.00	\$29.00	4%
WORKER'S COMP PREMIUMS	101-4-4191-151	\$1,320.50	\$1,382.00	\$2,188.00	\$806.00	58%
SUPPLIES	101-4-4191-200	\$838.23	\$1,500.00	\$1,500.00	\$0.00	0%
MOTOR FUELS	101-4-4191-212	\$132.09	\$250.00	\$250.00	\$0.00	0%
SAFETY EQUIP & TRAINING	101-4-4191-231	\$752.85	\$513.00	\$789.00	\$276.00	54%
ENGINEERING FEES	101-4-4191-303	\$0.00	\$1,600.00	\$1,600.00	\$0.00	0%
CIVIL LEGAL FEES	101-4-4191-305	\$0.00	\$0.00	\$20,000.00	\$20,000.00	0
PROFESSIONAL SERVICES	101-4-4191-310	\$60,646.60	\$42,000.00	\$61,500.00	\$19,500.00	46%
POSTAGE	101-4-4191-320	\$415.63	\$300.00	\$400.00	\$100.00	33%
TELEPHONE	101-4-4191-321	\$1,527.48	\$1,548.00	\$1,600.00	\$52.00	3%
COMPUTER COMM/MAINT	101-4-4191-322	\$52.13	\$0.00		\$0.00	0
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4191-330	\$152.65	\$275.00	\$275.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	101-4-4191-340	\$3,779.75	\$4,000.00	\$4,000.00	\$0.00	0%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
PRINTING & BINDING	101-4-4191-350	\$85.52	\$0.00		\$0.00	0
INSURANCES	101-4-4191-369	\$1,895.43	\$2,083.00	\$2,291.00	\$208.00	10%
VEHICLE MAINT	101-4-4191-408	\$17.14	\$100.00	\$100.00	\$0.00	0%
RENTALS	101-4-4191-410	\$1,428.17	\$3,900.00	\$2,000.00	-\$1,900.00	-49%
CREDIT CARD EXPENSE	101-4-4191-431	\$468.59	\$400.00	\$500.00	\$100.00	25%
DUES & SUBSCRIPTIONS	101-4-4191-433	\$787.49	\$1,000.00	\$1,000.00	\$0.00	0%
TRAINING & SEMINARS	101-4-4191-450	\$1,499.42	\$1,800.00	\$1,800.00	\$0.00	0%
LICENSE FEES/REGISTRATION	101-4-4191-460	\$1,068.75	\$1,000.00	\$1,000.00	\$0.00	0%
CAPITAL OUTLAY	101-4-4191-500	\$0.00	\$0.00	\$20,000.00	\$20,000.00	0
Police						
	Expense	\$1,988,922.31	\$2,196,296.00	\$2,363,118.00	\$166,822.00	8%
WAGES FULL-TIME	101-4-4210-101	\$1,035,702.68	\$1,263,815.00	\$1,327,644.00	\$63,829.00	5%
WAGES OVERTIME	101-4-4210-102	\$67,928.77	\$50,000.00	\$60,000.00	\$10,000.00	20%
POLICE COURT TIME	101-4-4210-107	\$1,892.20	\$3,200.00	\$3,200.00	\$0.00	0%
EMPLOYEE BENEFITS	101-4-4210-113	\$16,228.49	\$15,000.00	\$15,000.00	\$0.00	0%
VACATION ACCRUAL	101-4-4210-115	\$0.00	\$0.00		\$0.00	0
EMPLOYER CONT. P E R A	101-4-4210-121	\$185,282.07	\$211,788.00	\$231,964.00	\$20,176.00	10%
EMPLOYER CONT. F I C A	101-4-4210-122	\$20,193.30	\$23,875.00	\$27,731.00	\$3,856.00	16%
HEALTH INSURANCE	101-4-4210-131	\$171,015.76	\$239,769.00	\$280,900.00	\$41,131.00	17%
DENTAL INSURANCE	101-4-4210-132	\$17,973.89	\$24,236.00	\$22,263.00	-\$1,973.00	-8%
LIFE & S-T DISABILITY INS	101-4-4210-133	\$3,144.36	\$3,637.00	\$3,865.00	\$228.00	6%
WORKER'S COMP PREMIUMS	101-4-4210-151	\$90,889.18	\$98,339.00	\$113,412.00	\$15,073.00	15%
SUPPLIES	101-4-4210-200	\$11,395.88	\$12,000.00	\$12,000.00	\$0.00	0%
COMPUTER SUPPORT SERVICES	101-4-4210-207	\$4,055.27	\$5,500.00	\$6,000.00	\$500.00	9%
MOTOR FUELS	101-4-4210-212	\$19,067.70	\$23,000.00	\$23,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	101-4-4210-220	\$845.63	\$500.00	\$700.00	\$200.00	40%
SAFETY EQUIP & TRAINING	101-4-4210-231	\$838.73	\$750.00	\$631.00	-\$119.00	-16%
PROFESSIONAL SERVICES	101-4-4210-310	\$13,371.83	\$2,500.00	\$2,500.00	\$0.00	0%
POSTAGE	101-4-4210-320	\$251.56	\$500.00	\$500.00	\$0.00	0%
TELEPHONE	101-4-4210-321	\$6,338.86	\$9,200.00	\$9,200.00	\$0.00	0%
COMPUTER COMM/MAINT	101-4-4210-322	\$6,959.00	\$8,800.00	\$8,800.00	\$0.00	0%
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4210-330	\$938.06	\$700.00	\$1,300.00	\$600.00	86%
ADVERTISING & PUBLICATIONS	101-4-4210-340	\$784.00	\$350.00	\$350.00	\$0.00	0%
PRINTING & BINDING	101-4-4210-350	\$67.00	\$500.00	\$400.00	-\$100.00	-20%
INSURANCES	101-4-4210-369	\$29,126.90	\$32,007.00	\$35,208.00	\$3,201.00	10%
CONTRACTED SERVICES	101-4-4210-401	\$29,809.29	\$39,000.00	\$46,500.00	\$7,500.00	19%
REPAIRS & MAINTENANCE	101-4-4210-404	\$152.23	\$300.00	\$300.00	\$0.00	0%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
VEHICLE MAINT	101-4-4210-408	\$4,526.06	\$6,500.00	\$6,500.00	\$0.00	0%
RENTALS	101-4-4210-410	\$3,069.33	\$4,000.00	\$4,000.00	\$0.00	0%
LEASE EQUIPMENT	101-4-4210-415	\$20,256.00	\$34,000.00	\$34,000.00	\$0.00	0%
DUES & SUBSCRIPTIONS	101-4-4210-433	\$5,132.17	\$850.00	\$950.00	\$100.00	12%
TRAINING & SEMINARS	101-4-4210-450	\$10,452.75	\$14,000.00	\$14,500.00	\$500.00	4%
SEIZED PROPERTY DIST.	101-4-4210-453	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0%
POLICE COMPLIANCE EXPENSES	101-4-4210-455	\$440.00	\$500.00	\$500.00	\$0.00	0%
LICENSE FEES/REGISTRATION	101-4-4210-460	\$762.19	\$700.00	\$600.00	-\$100.00	-14%
DONATION OTHER CIVIC ORG.	101-4-4210-490	\$0.00	\$2,980.00	\$3,200.00	\$220.00	7%
CAPITAL OUTLAY	101-4-4210-500	\$210,031.17	\$62,000.00	\$64,000.00	\$2,000.00	3%
	Revenue	-\$205,487.96	-\$187,708.00	-\$236,500.00	-\$48,792.00	26%
FEDERAL GRANT-COPS POLICE	101-3-4210-33161	-\$8,309.34	\$0.00		\$0.00	0
COVID-19 RELIEF FUNDS	101-3-4210-33410	\$0.00	\$0.00		\$0.00	0
POLICE TRAINING AID	101-3-4210-33416	-\$9,091.78	-\$10,300.00	-\$9,000.00	\$1,300.00	-13%
POLICE STATE AID	101-3-4210-33424	-\$106,171.87	-\$92,000.00	-\$100,000.00	-\$8,000.00	9%
POLICE LIAISON REVENUE	101-3-4210-34210	-\$40,407.65	-\$45,408.00	-\$100,000.00	-\$54,592.00	120%
POLICE REVENUE	101-3-4210-34220	-\$6,483.41	-\$20,000.00	-\$2,500.00	\$17,500.00	-88%
COURT FINES-STATE OF MN	101-3-4210-35101	-\$26,318.52	-\$20,000.00	-\$25,000.00	-\$5,000.00	25%
MISCELLANEOUS INCOME	101-3-4210-36200	-\$3,499.89	\$0.00		\$0.00	0
REIMBURSEMENTS	101-3-4210-36240	-\$5,205.50	\$0.00		\$0.00	
	Public Works					
	Expense	\$123,723.29	\$116,637.00	\$125,507.00	\$8,870.00	8%
WAGES FULL-TIME	101-4-4300-101	\$77,956.42	\$82,036.00	\$88,414.00	\$6,378.00	8%
EMPLOYEE BENEFITS	101-4-4300-113	\$0.00	\$56.00	\$56.00	\$0.00	0%
EMPLOYER CONT. P E R A	101-4-4300-121	\$5,837.67	\$6,148.00	\$6,627.00	\$479.00	8%
EMPLOYER CONT. F I C A	101-4-4300-122	\$5,700.98	\$6,276.00	\$6,764.00	\$488.00	8%
HEALTH INSURANCE	101-4-4300-131	\$12,978.15	\$13,743.00	\$15,231.00	\$1,488.00	11%
DENTAL INSURANCE	101-4-4300-132	\$1,311.00	\$1,417.00	\$1,242.00	-\$175.00	-12%
LIFE & S-T DISABILITY INS	101-4-4300-133	\$235.63	\$237.00	\$249.00	\$12.00	5%
WORKER'S COMP PREMIUMS	101-4-4300-151	\$5,373.90	\$4,614.00	\$4,827.00	\$213.00	5%
SAFETY EQUIP & TRAINING	101-4-4300-231	\$301.14	\$400.00	\$316.00	-\$84.00	-21%
INSURANCES	101-4-4300-369	\$646.47	\$710.00	\$781.00	\$71.00	10%
DUES & SUBSCRIPTIONS	101-4-4300-433	\$477.50	\$500.00	\$500.00	\$0.00	0%
GRANTS/SPECIAL PROJECTS	101-4-4300-442	\$12,859.19	\$0.00		\$0.00	0
TRAINING & SEMINARS	101-4-4300-450	\$20.00	\$500.00	\$500.00	\$0.00	0%
	Revenue	-\$118,822.79	-\$111,442.00	-\$150,596.00	-\$39,154.00	35%
HIGHWAY STATE AID	101-3-4300-33425	-\$107,135.00	-\$106,242.00	-\$120,000.00	-\$13,758.00	13%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
STATE/COUNTY ROAD MAINT	101-3-4300-33610	-\$9,877.00	-\$4,200.00	-\$4,200.00	\$0.00	0%
STREET REVENUE	101-3-4300-34320	-\$1,655.33	-\$1,000.00	-\$1,000.00	\$0.00	0%
MISCELLANEOUS INCOME	101-3-4300-36200	-\$155.46	\$0.00		\$0.00	0
TAA TRANSPORTATION ADVANCEMENT ACC	101-3-4300-33611	\$0.00	\$0.00	-\$25,396.00	-\$25,396.00	0
Streetlights						
	Expense	\$65,265.27	\$72,333.00	\$78,366.00	\$6,033.00	8%
INSURANCES	101-4-4316-369	\$303.00	\$333.00	\$366.00	\$33.00	10%
UTILITIES	101-4-4316-380	\$0.00	\$0.00		\$0.00	
Streets						
	Expense	\$1,164,900.78	\$892,825.00	\$1,164,673.00	\$271,848.00	30%
WAGES FULL-TIME	101-4-4310-101	\$399,133.24	\$410,336.00	\$400,037.00	-\$10,299.00	-3%
WAGES OVERTIME	101-4-4310-102	\$10,779.20	\$11,000.00	\$11,000.00	\$0.00	0%
WAGES PART-TIME	101-4-4310-103	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0
WAGES ON-CALL	101-4-4310-108	\$19,363.60	\$20,700.00	\$22,499.00	\$1,799.00	9%
EMPLOYEE BENEFITS	101-4-4310-113	\$2,949.31	\$2,375.00	\$2,375.00	\$0.00	0%
EMPLOYER CONT. P E R A	101-4-4310-121	\$32,276.91	\$33,236.00	\$33,115.00	-\$121.00	0%
EMPLOYER CONT. F I C A	101-4-4310-122	\$29,032.78	\$34,083.00	\$33,959.00	-\$124.00	0%
HEALTH INSURANCE	101-4-4310-131	\$96,333.63	\$90,517.00	\$108,649.00	\$18,132.00	20%
DENTAL INSURANCE	101-4-4310-132	\$9,668.44	\$9,761.00	\$8,550.00	-\$1,211.00	-12%
LIFE & S-T DISABILITY INS	101-4-4310-133	\$1,366.65	\$1,301.00	\$1,269.00	-\$32.00	-2%
WORKER'S COMP PREMIUMS	101-4-4310-151	\$28,468.75	\$26,891.00	\$26,300.00	-\$591.00	-2%
SUPPLIES	101-4-4310-200	\$1,739.93	\$1,200.00	\$1,200.00	\$0.00	0%
MOTOR FUELS	101-4-4310-212	\$42,381.10	\$40,000.00	\$40,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	101-4-4310-220	\$29,608.29	\$41,000.00	\$43,000.00	\$2,000.00	5%
SIDEWALK MAINTENANCE	101-4-4310-224	\$381.86	\$2,000.00	\$2,000.00	\$0.00	0%
SAFETY EQUIP & TRAINING	101-4-4310-231	\$3,461.52	\$3,000.00	\$2,051.00	-\$949.00	-32%
ENGINEERING FEES	101-4-4310-303	\$0.00	\$500.00	\$500.00	\$0.00	0%
PROFESSIONAL SERVICES	101-4-4310-310	\$6,265.40	\$4,200.00	\$2,700.00	-\$1,500.00	-36%
SNOW REMOVAL	101-4-4310-316	\$37,823.00	\$57,000.00	\$57,000.00	\$0.00	0%
POSTAGE	101-4-4310-320	\$1.23	\$20.00	\$20.00	\$0.00	0%
TELEPHONE	101-4-4310-321	\$3,885.32	\$4,300.00	\$4,100.00	-\$200.00	-5%
COMPUTER COMM/MAINT	101-4-4310-322	\$52.13	\$200.00	\$200.00	\$0.00	0%
TRAVEL, CONF, MILEAGE ALLOW.	101-4-4310-330	\$0.00	\$100.00	\$100.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	101-4-4310-340	\$186.08	\$300.00	\$600.00	\$300.00	100%
INSURANCES	101-4-4310-369	\$13,363.98	\$14,685.00	\$16,154.00	\$1,469.00	10%
ELECTRIC	101-4-4310-381	\$4,418.10	\$4,750.00	\$5,500.00	\$750.00	16%
WATER/SEWER	101-4-4310-382	\$1,444.67	\$1,500.00	\$1,550.00	\$50.00	3%

General Fund - Fund 101						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
REFUSE	101-4-4310-384	\$1,265.97	\$1,200.00	\$1,200.00	\$0.00	0%
NATURAL GAS	101-4-4310-385	\$8,255.95	\$10,000.00	\$10,500.00	\$500.00	5%
REPAIRS & MAINTENANCE	101-4-4310-404	\$22,586.12	\$29,000.00	\$30,000.00	\$1,000.00	3%
VEHICLE MAINT	101-4-4310-408	\$5,856.51	\$6,000.00	\$10,500.00	\$4,500.00	75%
RENTALS	101-4-4310-410	\$8,323.05	\$10,500.00	\$13,500.00	\$3,000.00	29%
LEASE AGREEMENTS	101-4-4310-414	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0%
MISCELLANEOUS EXPENSE	101-4-4310-430	\$715.00	\$1,000.00	\$1,000.00	\$0.00	0%
DUES & SUBSCRIPTIONS	101-4-4310-433	\$19.89	\$120.00	\$130.00	\$10.00	8%
SPECIAL PROJECTS	101-4-4310-441	\$0.00	\$3,500.00	\$0.00	-\$3,500.00	-100%
GRANTS/SPECIAL PROJECTS	101-4-4310-442	\$73.72	\$0.00	\$0.00	\$0.00	0
TRAINING & SEMINARS	101-4-4310-450	\$696.50	\$1,700.00	\$2,150.00	\$450.00	26%
LICENSE FEES/REGISTRATION	101-4-4310-460	\$156.00	\$850.00	\$265.00	-\$585.00	-69%
CAPITAL OUTLAY	101-4-4310-500	\$265,437.74	\$12,000.00	\$265,000.00	\$253,000.00	2108%
MnDOT HSIP GRANT - 10TH AVE(E)	101-4-4310-443	\$75,129.21	\$0.00	\$0.00	\$0.00	0
Tech Network						
	Expense	\$188,907.22	\$207,383.00	\$207,421.00	\$38.00	0%
COMPUTER SUPPORT SERVICES	101-4-4135-207	\$63,953.52	\$67,000.00	\$67,000.00	\$0.00	0%
COMPUTER COMM/MAINT	101-4-4135-322	\$124,604.70	\$98,000.00	\$50,000.00	-\$48,000.00	-49%
INSURANCES	101-4-4135-369	\$349.00	\$383.00	\$421.00	\$38.00	
CAPITAL OUTLAY	101-4-4135-500	\$0.00	\$42,000.00	\$90,000.00	\$48,000.00	114%
Unallocated						
	Expense	\$171,854.73	\$97,331.00	\$86,819.00	\$9,488.00	10%
PROFESSIONAL SERVICES	101-4-4920-310	\$1,539.90	\$0.00	\$0.00	\$0.00	0
INSURANCE DEDUCTIBLES	101-4-4920-365	\$28,242.30	\$10,000.00	\$10,000.00	\$0.00	0%
PROP/LIAB INSURANCE	101-4-4920-369	\$16,329.40	\$16,147.00	\$17,762.00	\$1,615.00	10%
MISCELLANEOUS EXPENSE	101-4-4920-430	\$1,235.03	\$1,000.00	\$1,000.00	\$0.00	0%
TOWNSHIP TAX PAYMENT	101-4-4920-615	\$3,238.10	\$3,238.00	\$3,238.00	\$0.00	0%
CONTINGENCY	101-4-4920-700	\$0.00	\$25,000.00	\$25,000.00	\$20,000.00	80%
OPERATING TRF - GOLF COURSE	101-4-4920-721	\$121,270.00	\$41,946.00	\$29,819.00	-\$12,127.00	-29%
	Revenue	-\$6,470,822.65	-\$5,824,490.00	-\$6,209,758.00	-\$405,268.00	7%
CURRENT PROPERTY TAXES	101-3-0000-31010	-\$3,746,520.51	-\$3,749,628.00	-\$4,238,585.00	-\$488,957.00	13%
DELINQUENT PROPERTY TAXES	101-3-0000-31020	\$2,340.21	\$0.00	\$0.00	\$0.00	0
CABLE TV FRANCHISE TAXES	101-3-0000-31030	-\$94,949.10	-\$90,000.00	-\$90,000.00	\$0.00	0%
BOND PROCEEDS-EQUIP CERT	101-3-0000-36200	\$0.00	\$0.00	-\$265,000.00	-\$265,000.00	0
INTEREST INCOME	101-3-0000-36210	-\$206,466.56	-\$125,000.00	-\$89,145.00	\$35,855.00	-29%
INTEREST INCOME- MARKET VALUE	101-3-0000-36211	-\$139,702.16	\$0.00	\$0.00	\$0.00	0
INSURANCE REIMBURSEMENTS	101-3-0000-36240	-\$44,894.61	-\$5,000.00	-\$5,000.00	\$0.00	0%

General Fund - Fund 101						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference	
			Budget	2025 Proposed	2024-2025	% Difference
MISCELLANEOUS INCOME	101-3-0000-36300	-\$20,789.49	-\$2,000.00	-\$2,000.00	\$0.00	0%
CONTRIBUTIONS AND DONATIONS	101-3-0000-36330	\$0.00	-\$5,000.00	-\$500.00	\$4,500.00	-90%
REIMBURSEMENTS	101-3-0000-36440	-\$16,619.76	-\$2,500.00	-\$2,000.00	\$500.00	-20%
USE OF FUND BALANCE	101-3-0000-36500	\$0.00	-\$95,000.00	-\$185,308.00	-\$110,308.00	116%
TRF- PILOT FROM ELEC FUND	101-3-0000-39200	-\$40,000.00	-\$40,000.00	-\$40,000.00	\$0.00	0%
TRF IN	101-3-0000-39201	-\$5,000.00	\$0.00		\$0.00	0
TRF FROM ARPA FUNDS	101-3-0000-39206	\$0.00	-\$237,388.00	\$0.00	\$237,388.00	-100%
TRF FROM EQUIPMENT FUND	101-3-0000-39207	-\$189,985.00	-\$148,506.00	-\$40,304.00	\$108,202.00	-73%
LIQUOR LICENSES	101-3-4100-32110	-\$47,700.00	-\$34,825.00	-\$38,400.00	-\$3,575.00	10%
BUSINESS LICENSES	101-3-4100-32180	-\$3,507.50	-\$12,500.00	-\$3,000.00	\$9,500.00	-76%
TOBACCO LICENSES	101-3-4100-32181	-\$2,800.00	-\$3,000.00	-\$2,800.00	\$200.00	-7%
PET LICENSES	101-3-4100-32182	-\$1,650.00	-\$1,000.00	-\$1,000.00	\$0.00	0%
THC LICENSES	101-3-4100-32183	-\$1,050.00	\$0.00	-\$1,650.00	-\$1,650.00	0
GOLF CART/ UTV PERMITS	101-3-4100-32215	-\$4,135.00	-\$3,930.00	-\$3,830.00	\$100.00	-3%
LOCAL GOVERNMENTAL AID	101-3-4100-33401	-\$985,808.00	-\$1,183,527.00	-\$1,185,369.00	-\$1,842.00	0%
MARKET VALUE CREDIT	101-3-4100-33408	-\$180.61	\$0.00		\$0.00	0
PUBLIC SAFETY AID	101-3-4100-33440	-\$359,753.00	-\$69,930.00	\$0.00	\$69,930.00	-100%
ASSESSMENT SEARCH REVENUE	101-3-4100-34107	-\$2,275.00	-\$2,500.00	-\$2,500.00	\$0.00	0%
ADMINISTRATIVE CHARGES	101-3-4100-34108	-\$6,956.94	-\$7,000.00	-\$7,000.00	\$0.00	0%
SVC CHG/CODE ENFORCEMENT	101-3-4100-34109	-\$1,566.62	-\$1,500.00	-\$1,500.00	\$0.00	0%
TEAM LEAGUE REVENUE	101-3-4500-34331	-\$2,378.00	-\$2,842.00	-\$3,019.00	-\$177.00	6%
PARK FEES-SHELTERS	101-3-5201-34783	-\$2,507.00	-\$1,914.00	-\$1,848.00	\$66.00	-3%
AMERICAN RESCUE AID(R)	101-3-4100-33180	-\$545,968.00			\$0.00	0
General Fund - Fund 101	Grand Total Exp-Rev	\$411,247.15	\$0.00	\$0.00		

Sum of Amount	Years										
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Building Inspections	25,000		11,000	35,000							71,000
Office Desks, Uppers and Privacy Panels	25,000										25,000
Vehicle Replacement			11,000	35,000							46,000
Capital Projects	4,904,605										4,904,605
CIP 2025	1,389,265										1,389,265
CIP 2025 - Assessments	1,595,340										1,595,340
CIP 2025 - Grants	173,000										173,000
CIP 2025 - Municipal State Aid	1,747,000										1,747,000
Fire	-	26,250	27,563	578,941	30,387						663,141
City Fire Pumper				550,000							550,000
Portable Radios	-	26,250	27,563	28,941	30,387						113,141
Fire - Rural	25,000	26,250	27,563	578,941	30,387						688,141
City Fire Pumper - \$0 Cost				550,000							550,000
Portable Radios - \$0 Cost	25,000	26,250	27,563	28,941	30,387						138,141
Government Building	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	900,000
Government Building Improvements	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	900,000
Park Board	78,126			90,000							168,126
12th Ave. SE Sidewalk Extension	43,126										43,126
Central Plaza Shade Structure	35,000										35,000
Sledding Hill Picnic Shelter				90,000							90,000
Parks	80,000	108,890	21,145	91,000	6,000	245,318	35,000	25,950	383,922	5,000	1,002,225
Stump Grinder (1/3 of cost) - 2024										5,000	5,000
1 Ton Truck - 2018				44,200							44,200
1/2 Ton Truck - 2013		34,000									34,000
1/2 Ton Truck - 2014		31,000									31,000

Sum of Amount	Years										
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
1/2 Ton Truck - 2015		32,000									32,000
16ft Lawn Mower - 2019						146,518					146,518
310 Top Dresser - 2017								15,950			15,950
60" Zero Turn Lawn Mower - 2016	32,000										32,000
72" Zero Turn Lawn Mower				30,000							30,000
Ball Diamond Drag - 2015		5,890									5,890
Brush Chipper (30% of cost) - 2013				10,800							10,800
Building Improvements	6,000	6,000	6,000	6,000	6,000						30,000
Fairway Roller - 2017			15,145								15,145
Heavy Duty Utility Tractor - 2021									358,700		358,700
Mini Front End Loader						98,800					98,800
Rotary Aerator 83" - 2018									25,222		25,222
Sprayer	7,000										7,000
Utility Vehicle - 2014	35,000										35,000
Utility Vehicle - 2021							35,000				35,000
Vehicle Replacement - 2022 - Public Works Director 20%								10,000			10,000
Planning	20,000										20,000
Vehicle Replacement	20,000										20,000
Police	100,850	105,904	144,220	150,401	113,000	116,000	116,000	116,000	116,000	116,000	1,194,375
Portable Radios			37,200	37,200							74,400
Squad Car Camera	11,849	12,323	12,816	13,329	12,500	12,500	13,000	13,000	13,000	13,000	127,317
Squad Car Install and Equipment	18,000	20,000	18,000	22,000	23,000	24,500	24,000	24,000	24,000	24,000	221,500
Squad Car Replacement	44,000	45,500	47,000	47,500	47,500	49,000	49,000	49,000	49,000	49,000	476,500
Taser/Bodycam	27,001	28,081	29,204	30,372	30,000	30,000	30,000	30,000	30,000	30,000	294,658
Streets	265,000	229,534	510,000	17,930	322,063		7,500	31,500	340,260	238,800	1,962,587
Stump Grinder (1/3 of cost) - 2024										5,000	5,000
1 Ton Truck w/ Plow - 2016		62,000									62,000

Sum of Amount	Years										
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
1/2 Ton Crew Cab Truck - 2014		60,000									60,000
1/2 Ton Crew Cab Truck - 2023										65,000	65,000
12' Snow Plow - 2017								11,500			11,500
12 Ton Trailer - 2014					8,355						8,355
2 Ton Dump Truck W/ Plow - 2016		82,000									82,000
2 Ton Dump Truck W/ Plow & Sander - 2023									70,000		70,000
20 Ton Trailer - 2009				10,730							10,730
5 Ton Asphalt Roller - 2014					43,303						43,303
5 Ton Dump Truck w/Plows and Sanding Equipment - 2010	265,000										265,000
5 Ton Dump Truck w/Plows and Sanding Equipment - 2014					265,405						265,405
72" Grapple Bucket - 2019					5,000						5,000
Brush Chipper (20% of cost) - 2013				7,200							7,200
Cold Planer - 2016		25,534									25,534
Mini Excavator Backhoe (1/3 of Cost) - 2015	-										-
Pay Loader - 2012			180,000								180,000
Pay Loader - 2019										168,800	168,800
Skid Loader - 2017			35,000								35,000
Street Sweeper - 2017			295,000								295,000
Tractor - 2018									270,260		270,260
Utility Vehicle 50% - 2021							7,500				7,500
Vehicle Replacement - 2022 - Public Works Director 40%								20,000			20,000
Grand Total	5,498,581	596,828	841,491	1,642,213	601,837	461,318	258,500	273,450	940,182	459,800	11,574,201

ENTERPRISE FUNDS

Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services. Unlike governmental funds, enterprise funds operate like private business enterprises where decisions are made that determine revenues earned, costs incurred and/or net income that is necessary for management accountability.

WATER FUND

The Water Fund is a self-sustaining city utility fund. The water utility provides a safe, reliable, efficient, and cost-effective water operation system to meet the needs of the resident and businesses now and into the future. Services include water pumping, water treatment, water storage, water distribution, repairs and maintenance, hydrant flushing, line locates and responding to emergency water main breaks.

The 2025 Revenue budget reflects an increase of \$.50 / 1000 gallons and \$2.00 / month customer charge for all customer classes. Residential customer with an average usage of 5000 gallons a month will see approximately a \$4.52 per month increase. Seasonal rates will continue in 2025 with higher usage rates during the summer months of June through September to meet the water conservation pricing requirement set forth by the state.

	2023	2024	2025		2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED		(\$)	(%)
WATER REVENUE	FUND	BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (1,867,382)	\$ (1,786,561)	\$ (1,988,851)		\$ (202,290)	11.32%
HOOK-UP CHARGES	\$ (44,700)	\$ (25,000)	\$ (28,000)		\$ (3,000)	12.00%
MISCELLANEOUS REVENUE	\$ (242,490)	\$ (66,400)	\$ (40,110)		\$ 26,290	-39.59%
TOTAL REVENUE	\$ (2,154,572)	\$ (1,877,961)	\$ (2,056,961)		\$ (179,000)	9.53%
	2023	2024	2025	0	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED		(\$)	(%)
WATER EXPENSES	FUND	BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
SOURCE OF SUPPLY	\$ 540,217	\$ 533,408	\$ 666,088		\$ 132,680	24.87%
POWER & PUMPING	\$ 131,814	\$ 117,500	\$ 117,500		\$ -	0.00%
PURIFICATION	\$ 57,785	\$ 58,000	\$ 58,000		\$ -	0.00%
DISTRIBUTION	\$ 72,889	\$ 70,500	\$ 64,500		\$ (6,000)	-8.51%
ADMIN & GENERAL	\$ 713,015	\$ 810,496	\$ 809,011		\$ (1,485)	-0.18%
TOTAL EXPENSES	\$ 1,515,719	\$ 1,589,904	\$ 1,715,099		\$ 125,195	7.87%
DIFFERENCE	\$ (638,853)	\$ (288,057)	\$ (341,862)		\$ (53,805)	

New Prague, Minnesota

A Tradition of Progress



NEW PRAGUE UTILITIES COMMISSION 2025 PROPOSED WATER BUDGET REPORT

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MANAGEMENT STATEMENT

The overall management goal for the New Prague Utilities Water Department is our commitment to the Community in providing a safe and reliable water supply to the City of New Prague. During the past couple of years, we had to change the focus of our budget to include major CIP reconstruction projects that affect the water distribution system. That focus is forecasted to continue through 2026 with large CIP projects. It is estimated that total bonding will exceed \$3.5 million for all projects through 2026.

FORECAST

The 2025 water department budget is projected to forecast the financial operation of the New Prague Utilities Commission. The New Prague Utilities Commission has been able to keep rates relatively flat with an average increase of only 1.9% per year over the past several years but due to large CIP projects and higher bonding cost rates will need to be increased. The 2025 budget reflects a change in rates to include both the usage and customer service charges.

REVENUE

The 2025 Revenue budget reflects an increase of \$.50 / 1000 gallons and \$2.00 / month customer charge for all customer classes. Residential customers with an average usage of 5000 gallons a month will see approximately a \$4.52 per month increase. Seasonal rates will continue in 2025 with higher usage rates during the summer months of June through September to meet the water conservation pricing requirement set forth by the state.

EXPENSES

Personnel Costs:

- Wages Full-Time and Part-Time – Reflects a 2.8% COLA wage adjustment and step increases.
- Health Insurance – There will be a 4.7% increase in health insurance premiums for 2025. HSA contributions will increase from \$1,000 (family) to \$2,250 and \$500 (single) to \$1,125.
 - Note: Insurance providers will change effective Jan. 1, 2025 from HealthPartners to BlueCross Blue Shield. This change is effective for the entire Sourcewell insurance pool.
- Dental Insurance – There is an 12.6% decrease in dental insurance premiums for 2025.
 - Note: Insurance providers will change effective Jan. 1, 2025 from Delta Dental to HealthPartners. This change is due to bid results completed in 2024
- Life, Long-Term Disability and Short-Term Disability – 0% change in 2025 as part of the 36-month rate guarantee established in 2023.

Operating Expenses:

- Projected increase of 15% in water hook-up fees due to projected homes being built in 2025.
- Debt service interest increased by 38.39% due to the cost of CIP projects.
- Distribution decreased by 8.51% due to the cost of planned projects.

2025 KEY WATER BUDGET AND OPERATIONAL CHALLENGES

- Replaced 4,000' of water main and 60 service lines in the NE sector or town.
- Continue to make updates to the GIS mapping system.
- Continue CIP Planning for reconstruction of 1st Ave SE
- Start the process of working with customers to replace lead service lines.

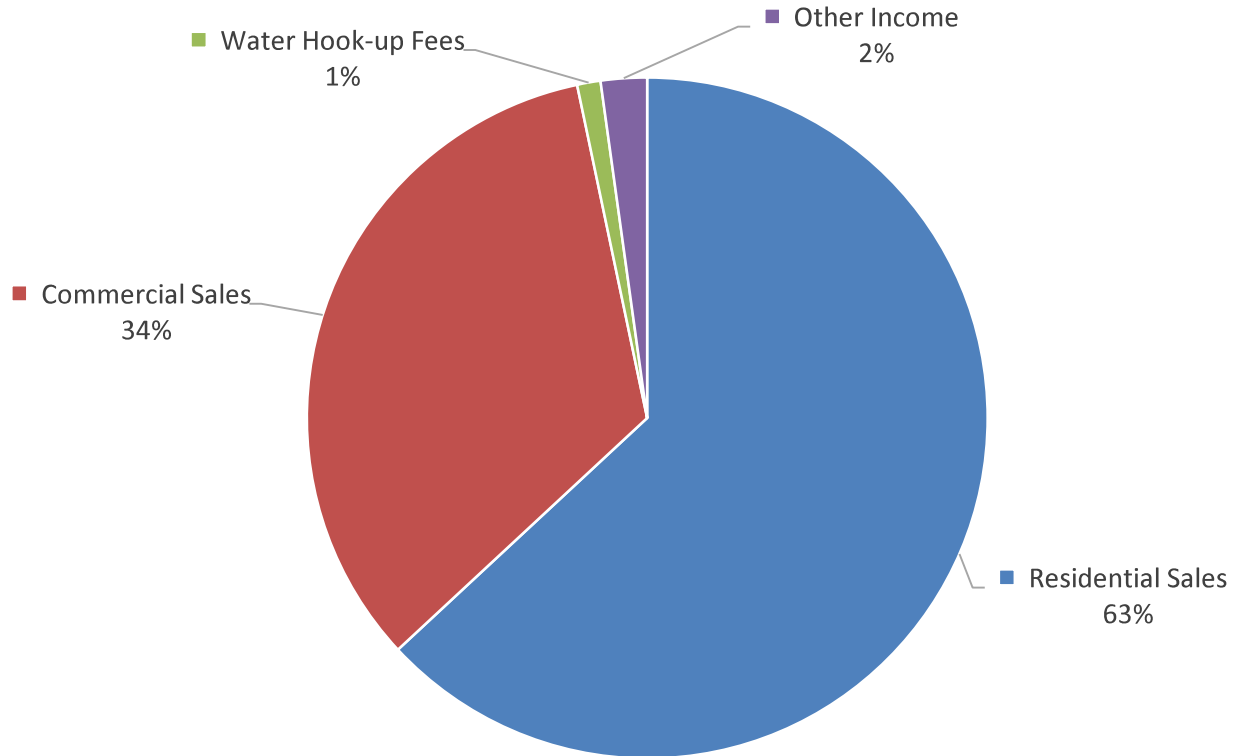
2024 KEY ACCOMPLISHMENTS

- Replaced 5000' of water main and 90 service lines on the Lyndale and Lexington Ave CIP project.
- Replaced well #2 failed pump.
- Long and short-term planning for several reconstruction projects that are planned in the NE sector of town over the next three years.
- Completed Water System Modeling Study
- Finished lead service line inventory and applied for funding from the state to start lead service line replacement in 2025

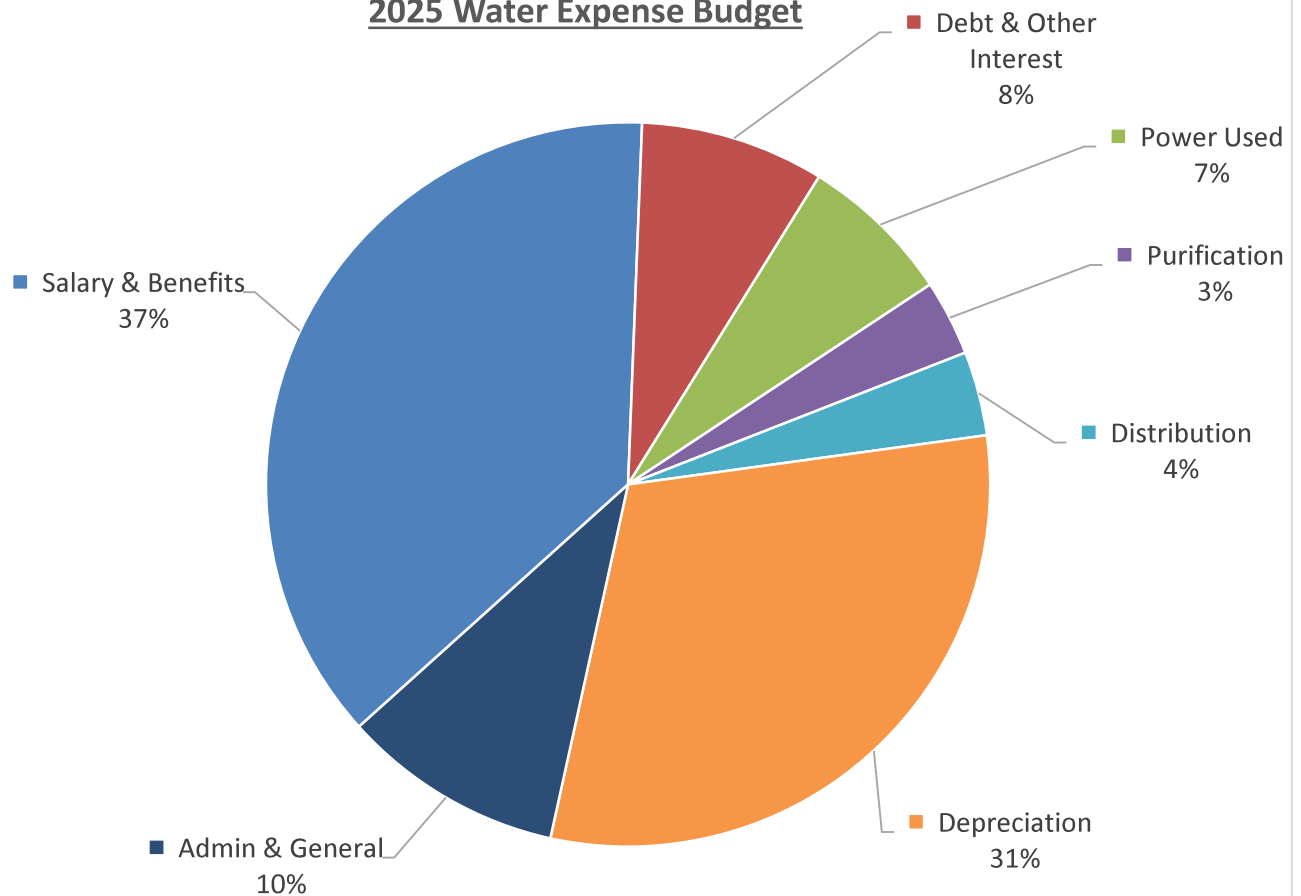
NEW PRAGUE UTILITIES COMMISSION
PROPOSED WATER BUDGET
As of 9/30/2024

	2023	2024	2024	2025	2024-2025	
		Y-T-D	CURRENT	PROPOSED	\$	%
REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
Unbilled Accounts Receivable	\$ (10,208.54)	\$ -	\$ -	\$ -	\$ -	0.00%
Residential	\$ 1,272,612.04	\$ 1,167,088.00	\$ 1,167,088.00	\$ 1,297,761.00	\$ 130,673.00	11.20%
Commercial	\$ 594,770.28	\$ 619,473.00	\$ 619,473.00	\$ 691,090.00	\$ 71,617.00	11.56%
Water Hook-up Fees	\$ 40,647.96	\$ 33,711.00	\$ 20,000.00	\$ 23,000.00	\$ 3,000.00	15.00%
Other Income	\$ 256,750.50	\$ 43,673.38	\$ 71,400.00	\$ 45,110.00	\$ (26,290.00)	-36.82%
TOTAL REVENUES	\$ 2,154,572.24	\$ 1,863,945.38	\$ 1,877,961.00	\$ 2,056,961.00	\$ 179,000.00	9.53%
EXPENSES						
Power Used	\$ 131,813.87	\$ 69,191.10	\$ 117,500.00	\$ 117,500.00	\$ -	0.00%
Purification	\$ 57,784.99	\$ 33,076.03	\$ 58,000.00	\$ 58,000.00	\$ -	0.00%
Distribution	\$ 72,888.54	\$ 23,012.31	\$ 70,500.00	\$ 64,500.00	\$ (6,000.00)	-8.51%
Depreciation	\$ 433,404.39	\$ 345,792.81	\$ 431,460.00	\$ 525,000.00	\$ 93,540.00	21.68%
Debt & Other Interest	\$ 106,812.26	\$ 107,890.67	\$ 101,948.00	\$ 141,088.00	\$ 39,140.00	38.39%
Salary & Benefits	\$ 581,332.60	\$ 400,680.67	\$ 647,468.00	\$ 639,341.00	\$ (8,127.00)	-1.26%
Loss on Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Admin & General	\$ 131,682.80	\$ 142,998.24	\$ 163,028.00	\$ 169,670.00	\$ 6,642.00	4.07%
TOTAL EXPENSES	\$ 1,515,719.45	\$ 1,122,641.83	\$ 1,589,904.00	\$ 1,715,099	\$ 125,195.00	7.87%
EXCESS REVENUES OVER EXPENSES	<u>\$ 638,852.79</u>	<u>\$ 741,303.55</u>	<u>\$ 288,057.00</u>	<u>\$ 341,862.00</u>	<u>\$ (53,805.00)</u>	<u>18.68%</u>

2025 Water Revenue Budget



2025 Water Expense Budget



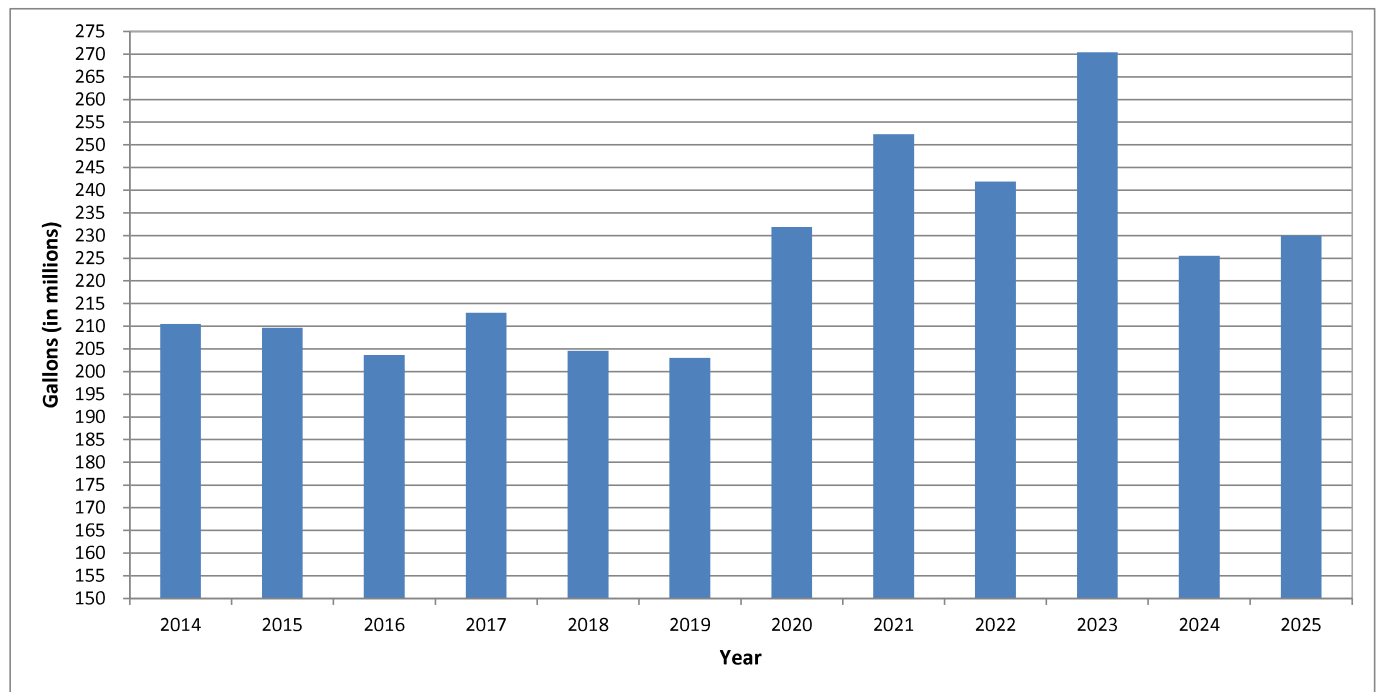
2025 Projected Water Sales

Water Sales are projected to be at 230,000,000 gallons sold for 2025. Weather has a large effect on gallons sold.

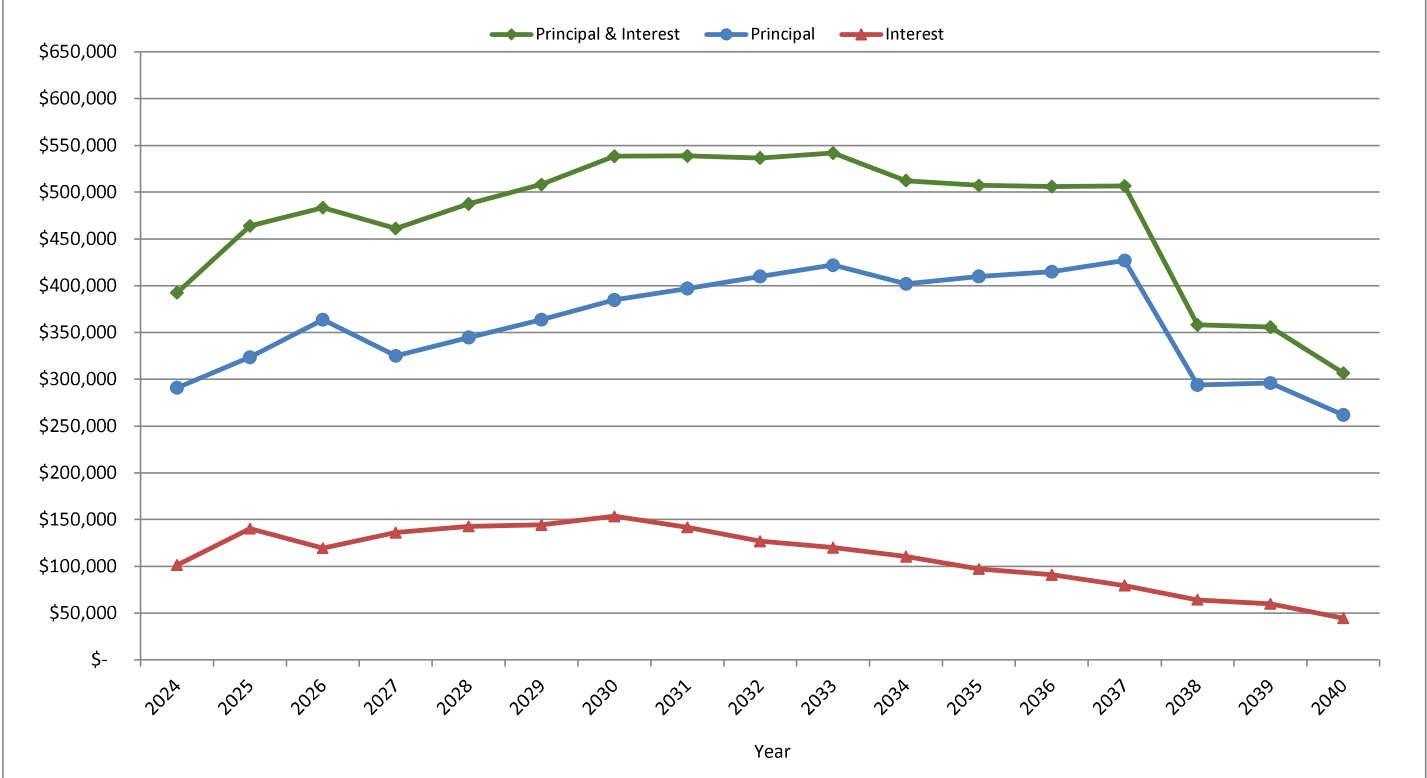
History of Water Sales:

2014	210,547,000	2020	231,931,000
2015	209,645,000	2021	252,326,000
2016	203,679,000	2022	241,960,000
2017	213,000,000	2023	270,410,000
2018	204,592,000	* 2024	225,542,000
2019	203,000,000	* * 2025	230,000,000

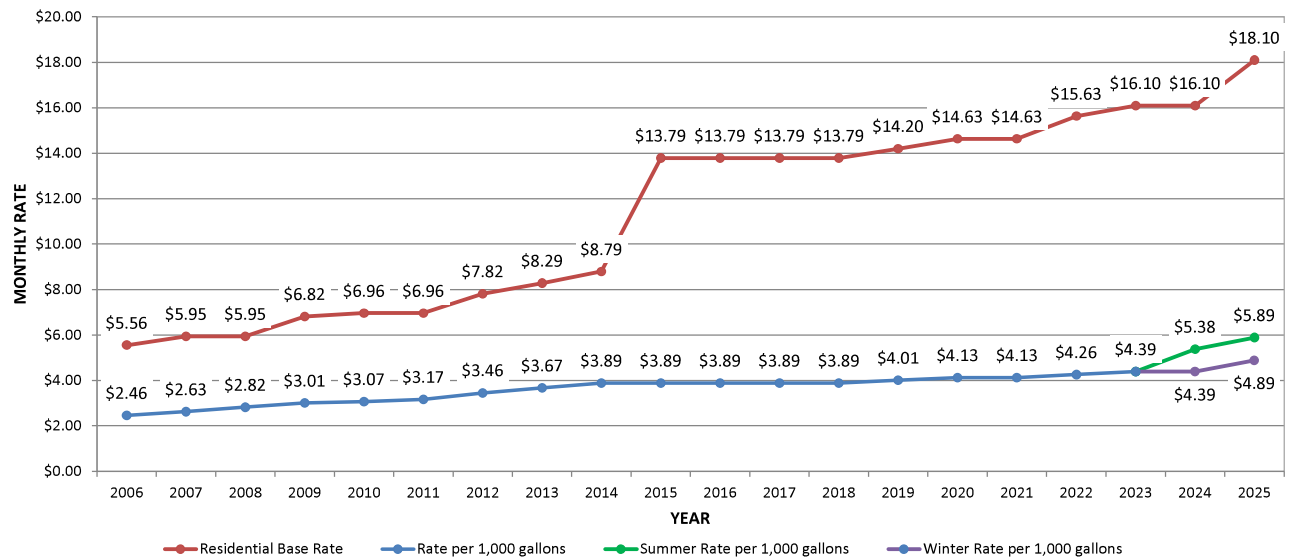
* Anticipated * * Budgeted



Debt Service Chart (Existing & Future)

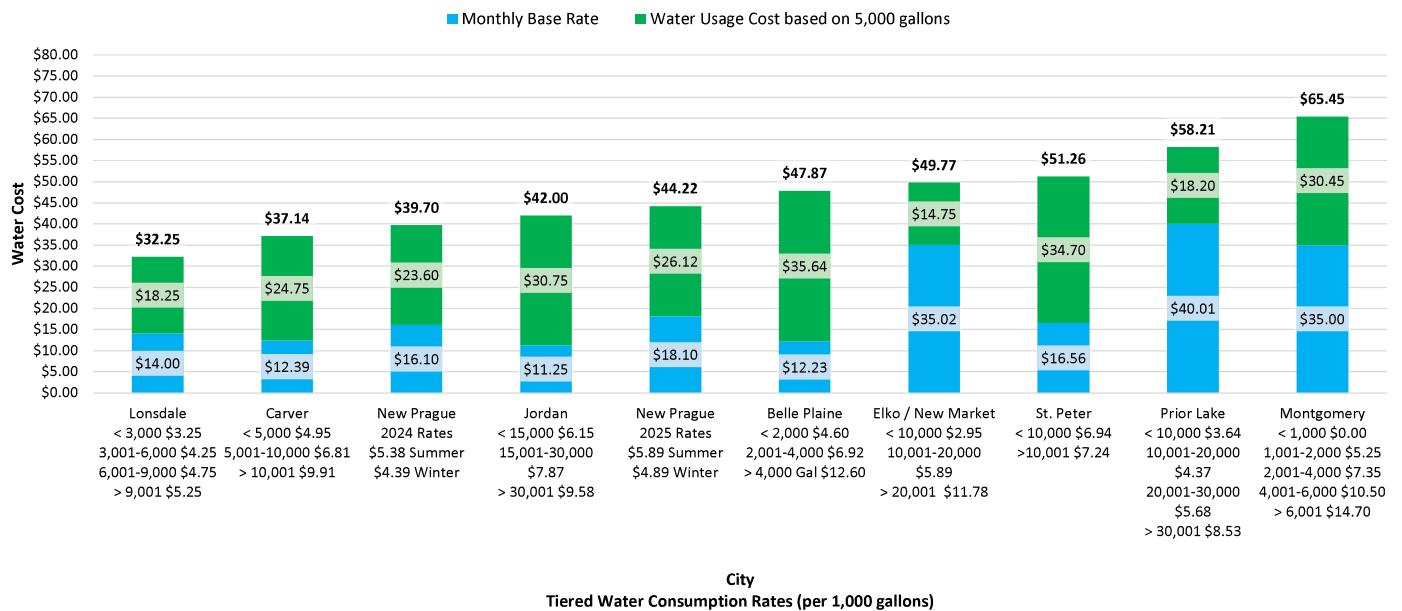


CITY OF NEW PRAGUE WATER RATE INFORMATION HISTORY (2006 - 2025)



* An average residential customer using 4,000 gallons will see an annual increase of \$48.16 with 2025 rate increase
 * An average residential customer using 8,000 gallons will see an annual increase of \$72.32 with 2025 rate increase

New Prague Utilities Commission
Monthly water costs compared to surrounding cities
based on 5,000 gallon usage



Sum of Amount	Years										
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Water	850,000	510,000	498,000	566,000	561,050	541,200	565,500	591,000	602,789	630,917	5,916,456
Filter #1 Chemical Feed System	40,000										40,000
Future CIP	750,000	400,000	400,000	441,000	463,050	486,200	510,500	536,000	562,789	590,917	5,140,456
Mini Excavator Backhoe (1/3 of Cost)	10,000										10,000
Misc. Equipment	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
SCADA	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			115,000
Service Truck		55,000									55,000
Tractor Backhoe				25,000							25,000
Well #1 Replacement			43,000								43,000
Well #2 Replacement					43,000						43,000
Well #3, #4, #6 Pump Replacement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Well #5 Replacement				45,000							45,000
Grand Total	850,000	510,000	498,000	566,000	561,050	541,200	565,500	591,000	602,789	630,917	5,916,456

**New Prague Utilities
Existing and Proposed Water Rates**

<u>Class</u>	<u>Current Rate</u>	<u>2025 Proposed Rate</u>
Customer Charge		
Residential 5/8" & 3/4"	\$16.10	\$18.10
Residential 1"	\$16.81	\$18.81
Residential 1.5"	\$16.96	\$18.96
Commercial 5/8" & 3/4"	\$16.10	\$18.10
Commercial 1"	\$16.81	\$18.81
Commercial 1.5"	\$16.96	\$18.96
Commercial 2"	\$37.17	\$39.17
Commercial 3"	\$42.46	\$44.46
Commercial 4"	\$62.83	\$64.83
Commercial 6"	\$93.66	\$95.66
Residential Multi	\$11.27	\$13.69
Commercial Multi	\$11.27	\$13.69
 Water Charges		
per 1,000 gallons (June 1-Sept 30)	\$5.38	\$5.88
per 1,000 gallons (non-summer)	\$4.39	\$4.89
per 1,000 gallons (golf course - all months)	\$4.52	\$4.65

ELECTRIC FUND

The Electric Fund is a self-sustaining city utility fund. The electric utility provides reasonably priced, reliable, and customer-focused electrical services to fulfill the needs of the New Prague area.

Services include maintaining the electric distribution system, installation of a new AMI metering system, inspecting, and testing high voltage equipment, maintaining, repairing, and operating all engines and generators in the power plant and responding to emergency electrical outages.

New Prague Public Utilities customers are accustomed to a staff of full-time professionals to provide virtually uninterrupted services on demand – 24 hours a day, 365 days a year.

The New Prague Public Utilities is a member of the Southern Minnesota Municipal Power Agency (SMMPA) from which it purchases all its wholesale electricity.

The 2025 Revenue budget reflects a 2% increase on residential and Commercial rates and 2.3% on industrial and demand rates. Residential customer service charges will increase by \$1.00 in 2025. These increases are primarily driven by escalating labor, material and equipment cost and the ongoing operational cost of building and maintaining an electric distribution system that is both reliable and capable of serving future growth.

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
ELECTRIC REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (9,510,122)	\$ (9,716,632)	\$ (9,630,735)	\$ 85,897	-0.88%
MISCELLANEOUS REVENUE	\$ (1,098,467)	\$ (757,440)	\$ (774,333)	\$ (16,893)	2.23%
TOTAL REVENUE	\$ (10,608,590)	\$ (10,474,072)	\$ (10,405,068)	\$ 69,004	-0.66%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
ELECTRIC EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SOURCE OF SUPPLY	\$ 7,343,903	\$ 7,465,461	\$ 7,351,509	\$ (113,952)	-1.53%
SOURCE OF SUPPLY - SMMPA	\$ 287,056	\$ 486,740	\$ 332,295	\$ (154,445)	-31.73%
DISTRIBUTION	\$ 232,333	\$ 126,500	\$ 145,813	\$ 19,313	15.27%
CUSTOMER SERVICE	\$ 1,277	\$ -	\$ 2,500	\$ 2,500	0.00%
ADMIN & GENERAL	\$ 1,541,689	\$ 1,957,959	\$ 2,152,167	\$ 194,208	9.92%
TRANSFER OUT	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
TOTAL EXPENSES	\$ 9,446,258	\$ 10,076,660	\$ 10,024,284	\$ (52,376)	-0.52%
DIFFERENCE	\$ (1,162,331)	\$ (397,412)	\$ (380,784)	\$ 16,628	

New Prague, Minnesota

A Tradition of Progress



NEW PRAGUE UTILITIES COMMISSION 2025 PROPOSED ELECTRIC BUDGET REPORT

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MANAGEMENT STATEMENT

The overall management goal of the New Prague Utilities Electric Department is to provide safe, reliable, and economical public electric service with a focus on customer needs, infrastructure enhancements, growth, and responsible resource management. 2024 was a very busy year starting out with the NE residential Project that involved the utility installing nearly 10,000' of underground conductor and 68 underground house services. The utility also worked with several commercial customers upgrading or installing new services.

2024 also brought on continued challenges dealing with supply chain shortages for construction materials, metering electronics, and delays on equipment orders forcing staff to move project dates and pre-order material as much as two years in advance for upcoming projects.

FORECAST

The 2025 Electric Department budget is projected to forecast the financial operation of the New Prague Utilities Commission. Southern Minnesota Municipal Power Agency (SMPMA) is predicting that wholesale energy cost will remain stable throughout 2025 with only slight changes in transmission rates and demand ratchet charges due to peak load changes.

REVENUE

The 2025 Revenue budget reflects a 2% increase on residential and Commercial rates and 2.3% on industrial and demand rates. Residential customer service charges will increase by \$1.00 in 2025. These increases are primarily driven by escalating labor, material and equipment cost and the ongoing operational cost of building and maintaining an electric distribution system that is both reliable and capable of serving future growth.

EXPENSES

Personnel Costs:

- Wages Full-Time and Part-Time – Reflects a 2.8% COLA wage adjustment and step increases.
- Health Insurance – There will be a 4.7% increase in health insurance premiums for 2025. HSA contributions will increase from \$1,000 (family) to \$2,250 and \$500 (single) to \$1,125.
 - Note: Insurance providers will change effective Jan. 1, 2025 from HealthPartners to BlueCross Blue Shield. This change is effective for the entire Sourcewell insurance pool.
- Dental Insurance – There is a 12.6% decrease in dental insurance premiums for 2025.
 - Note: Insurance providers will change effective Jan. 1, 2025 from Delta Dental to HealthPartners. This change is due to bid results completed in 2024
- Life, Long-Term Disability and Short-Term Disability – 0% change in 2025 as part of the 36-month rate guarantee established in 2023.

Operating Expenses:

- Purchased Power cost shows a slight budget decrease compared to 2024, but can show fluctuations from year to year based on local demand and ratchet costs.
- Capital improvement costs are a decrease compared to 2024 and are based on planned SMMPA projects.

2025 KEY BUDGET AND OPERATIONAL CHALLENGES

2025 will bring several budget and operation challenges while maintaining and providing reliable and affordable electric service to its current and new customers.

- Continued work on future expansion of New Prague's generation facilities to meet continued growth and to meet base load requirements of New Prague's power supplier (SMMPA) it is anticipated that this project will cost an estimated 18 million dollars and take nearly 3 years to complete. This expansion will provide New Prague residents with reliable generation backup for the next 20 years and be paid for by a 20 year contract with New Prague's wholesale power provider (SMMPA)
- Distribution replacements and upgrades to our distribution system and the extension of underground distribution lines to keep moving toward our goal of having all residential distribution lines underground by the end of the 2025 by adding an additional 20,000' of new underground conductors and related equipment.
- Continued refinement and development of energy programs that are offered to new and existing customers to promote energy sales and cost efficiency.
- Strengthen current and future workforce and career development needs so that the utility can retain a skilled labor force and be prepared for future workforce retirements.

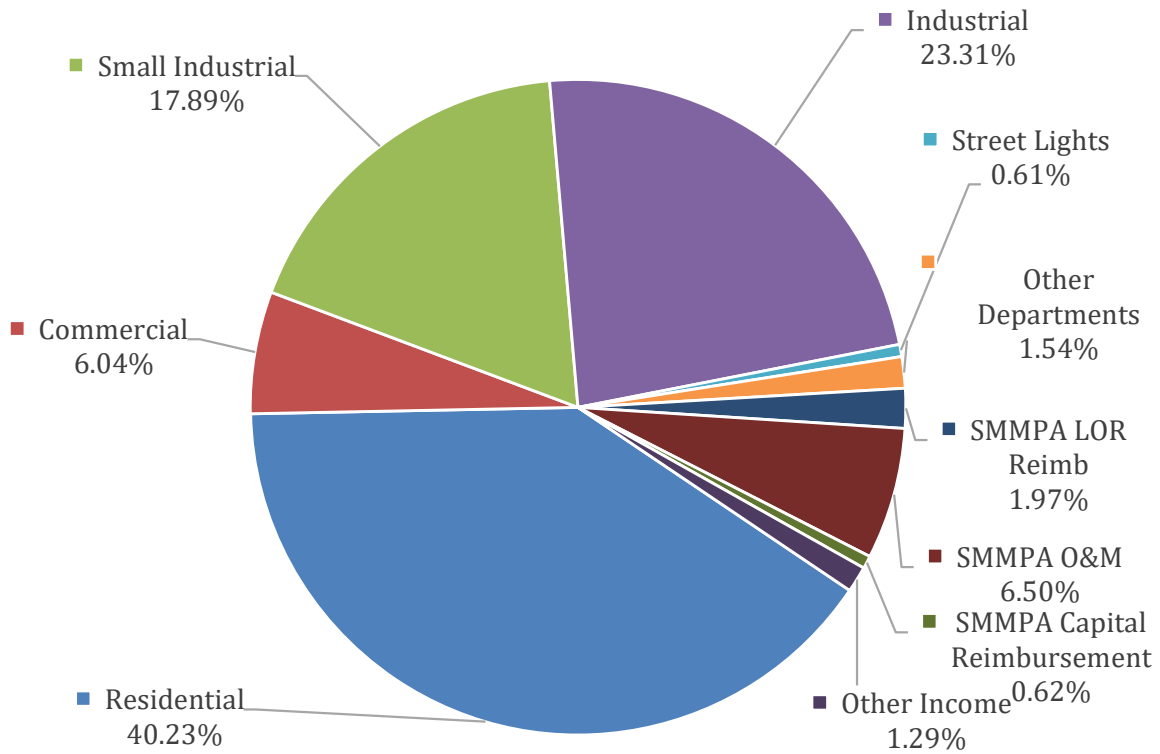
2024 NPUC KEY ACCOMPLISHMENTS

- Installed 20,500 feet of new underground distribution conductor, 19 distribution Transformers and 65 house services furthering the goal to have all residential lines underground.
- Installed commercial services to Scott Equipment and Scooters Coffee
- Replaced Cooling towers as part of SMMPA's \$225,000 capital improvement plan.
- Installed fiber optic and electrical services to the new dog park and parks department building

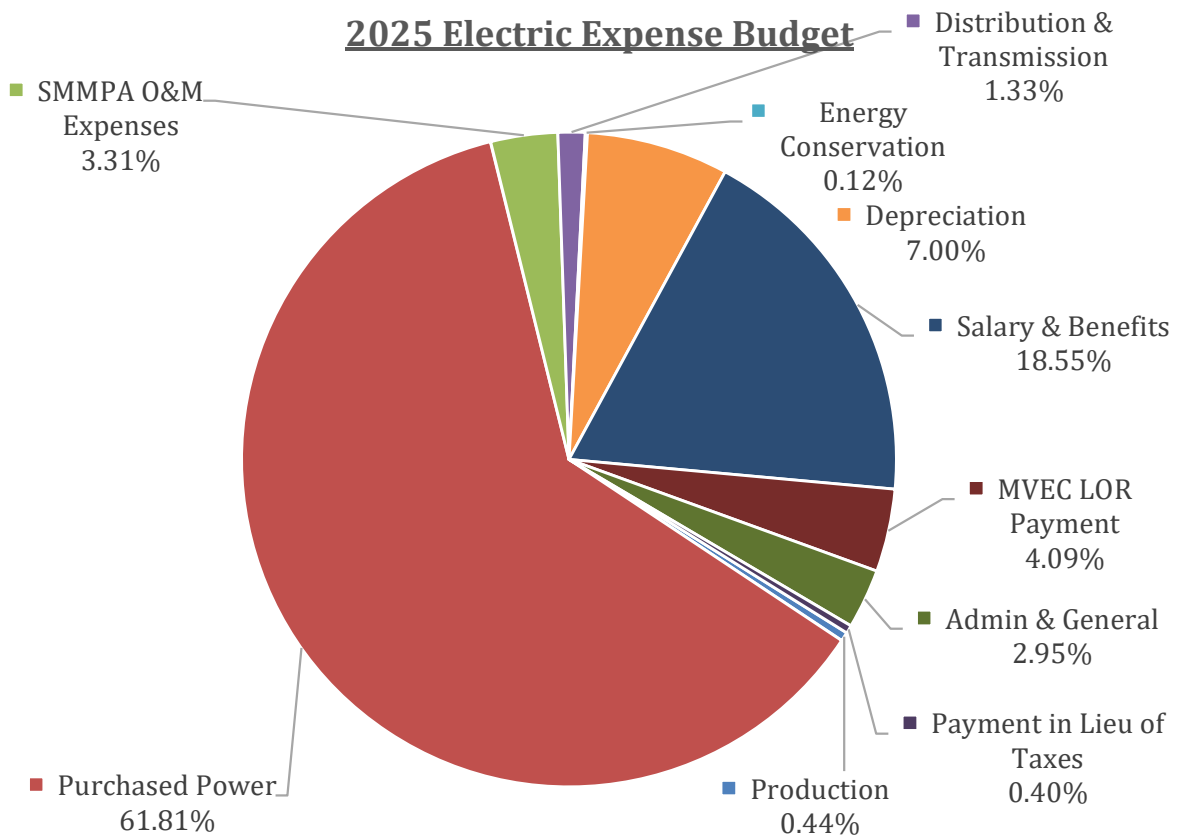
NEW PRAGUE UTILITIES COMMISSION
PROPOSED ELECTRIC BUDGET
As of 9/30/2024

	2023	2024	2024	2025	2024-2025	
	ACTUAL	Y-T-D ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	\$ DIFFERENCE	% DIFFERENCE
REVENUES						
Unbilled Accounts Receivable	\$ (101,665.83)	\$ 195,502.77	0	\$ -	\$ -	#DIV/0!
Residential	\$ 4,190,656.01	\$ 2,789,874.14	\$ 4,226,849.00	\$ 4,186,223.00	\$ (40,626.00)	-0.96%
Commercial	\$ 621,377.31	\$ 444,148.40	\$ 606,240.00	\$ 628,951.00	\$ 22,711.00	3.75%
Small Industrial	\$ 1,835,814.18	\$ 1,255,706.32	\$ 1,837,352.00	\$ 1,861,047.00	\$ 23,695.00	1.29%
Industrial	\$ 2,383,439.94	\$ 1,614,815.88	\$ 2,374,761.00	\$ 2,424,913.00	\$ 50,152.00	2.11%
Large Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Streetlights	\$ 64,064.46	\$ 36,548.33	\$ 58,529.00	\$ 63,443.00	\$ 4,914.00	8.40%
Other Departments	\$ 147,823.24	\$ 83,363.95	\$ 162,901.00	\$ 160,583.00	\$ (2,318.00)	-1.42%
SMMPA LOR Reimbursement	\$ 208,350.36	\$ 135,821.42	\$ 180,000.00	\$ 205,075.00	\$ 25,075.00	13.93%
SMMPA O&M Revenue	\$ 696,048.51	\$ 447,875.73	\$ 654,740.00	\$ 676,033.00	\$ 21,293.00	3.25%
SMMPA Capital Reimbursement	\$ -	\$ -	\$ 225,000.00	\$ 65,000.00	\$ (160,000.00)	-71.11%
Other Income	\$ 562,681.32	\$ 273,714.46	\$ 147,700.00	\$ 133,800.00	\$ (13,900.00)	-9.41%
TOTAL REVENUES	\$ 10,608,589.50	\$ 7,277,371.40	\$ 10,474,072.00	\$ 10,405,068.00	\$ (69,004.00)	-0.66%
EXPENSES						
Production	\$ 10,124.77	\$ 4,213.33	\$ 26,000.00	\$ 44,000.00	\$ 18,000.00	69.23%
Purchased Power	\$ 6,221,565.52	\$ 4,210,866.65	\$ 6,401,508.00	\$ 6,196,036.00	\$ (205,472.00)	-3.21%
SMMPA O&M Expenses	\$ 287,056.29	\$ 198,805.15	\$ 486,740.00	\$ 332,295.00	\$ (154,445.00)	-31.73%
Distribution/Transmission	\$ 139,750.14	\$ 17,775.52	\$ 114,000.00	\$ 133,313.00	\$ 19,313.00	16.94%
Energy Conservation	\$ 42,911.84	\$ 9,732.15	\$ 12,500.00	\$ 12,500.00	\$ -	0.00%
Depreciation	\$ 695,511.90	\$ 502,614.38	\$ 680,160.00	\$ 701,323.00	\$ 21,163.00	3.11%
Salary & Benefits	\$ 1,328,631.33	\$ 985,091.80	\$ 1,697,681.00	\$ 1,859,346.00	\$ 161,665.00	9.52%
MVEC LOR Payment	\$ 416,700.67	\$ 271,642.82	\$ 357,793.00	\$ 410,150.00	\$ 52,357.00	14.63%
Admin & General	\$ 264,005.94	\$ 231,944.44	\$ 260,278.00	\$ 295,321.00	\$ 35,043.00	13.46%
Payment in Lieu of Taxes	\$ 40,000.00	\$ 26,666.64	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
TOTAL EXPENSES	\$ 9,446,258.40	\$ 6,459,352.88	\$ 10,076,660.00	\$ 10,024,284.00	\$ (52,376.00)	-0.52%
EXCESS REVENUES OVER EXPENSES	\$ 1,162,331.10	\$ 818,018.52	\$ 397,412.00	\$ 380,784.00	\$ (16,628.00)	-4.18%

2025 Electric Revenue Budget



2025 Electric Expense Budget



**ELECTRIC DEPARTMENT
SMMPA PURCHASE POWER**

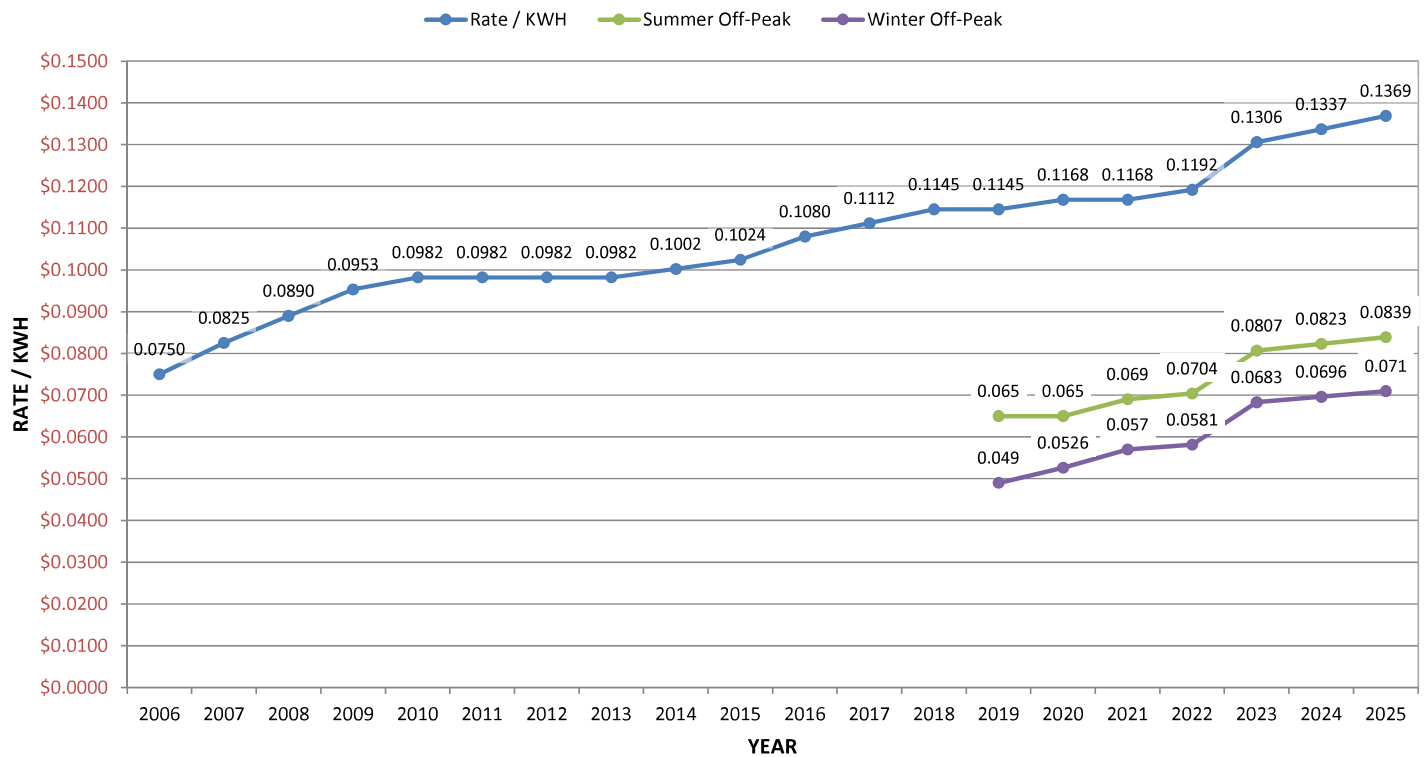
The 2025 purchased wholesale net power rate is projected to be \$0.0875 per kilowatt-hour (kWh).

The budget projects the energy purchase to be 70,811,849 kWh for New Prague.

	Purchased kWh	Cost kWh	Total Cost
*2025	70,811,849	\$0.0875	\$6,196,036
*2024	70,270,140	\$0.0859	\$6,037,365
2023	72,260,959	\$0.0861	\$6,221,565
2022	72,086,211	\$0.0753	\$5,427,726
2021	72,006,211	\$0.0754	\$5,427,727
2020	61,433,726	\$0.0847	\$5,200,945
2019	77,305,672	\$0.0744	\$5,752,796

* Represents projections

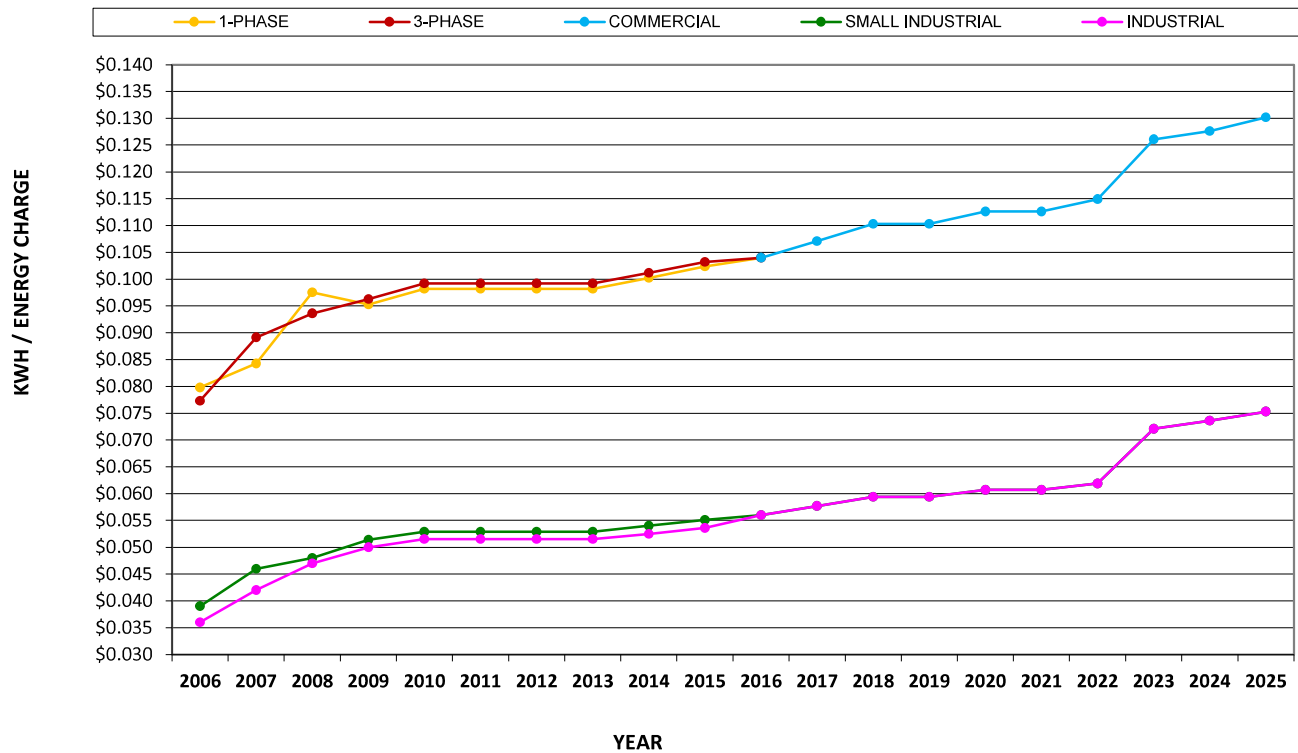
NEW PRAGUE UTILITIES COMMISSION RESIDENTIAL ELECTRIC RATES (2006 - 2025)



* An average residential customer using 650 kWh will see an increase of \$2.02 per month with 2024 rate increase

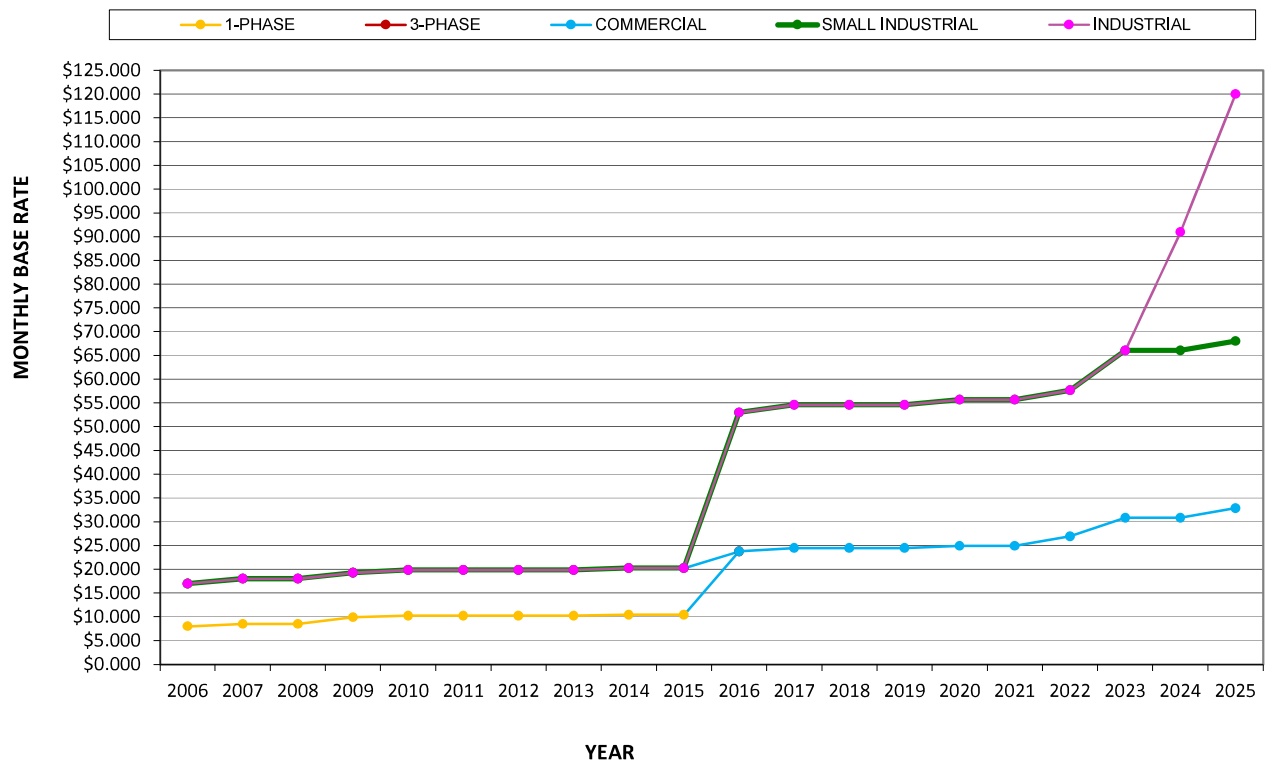
* An average residential customer using 1200 kWh will see an increase of \$3.72 per month with 2024 rate increase

NEW PRAGUE UTILITIES COMMISSION COMMERCIAL ELECTRIC RATE INFORMATION (2006 - 2025)



1-Phase and 3-Phase rates were combined in 2016 to create the Commercial rate.
2016-2025, Small Industrial and Industrial will have the same rate.

NEW PRAGUE UTILITIES COMMISSION COMMERCIAL ELECTRIC BASE RATE INFORMATION (2006 - 2025)

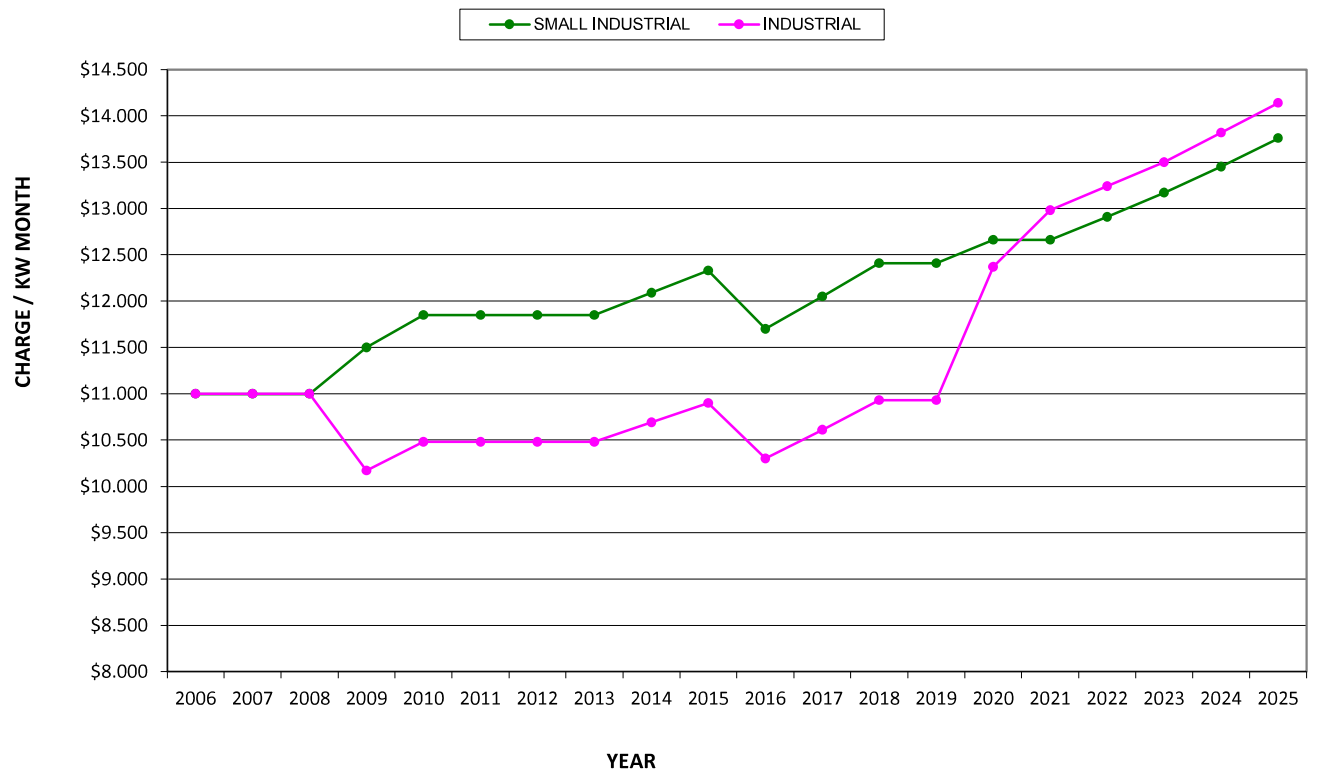


1-Phase and 3-Phase rates were combined in 2016 to create the Commercial rate.

From 2006 to 2015, 3-Phase(Commercial), Small Industrial, Industrial, and Large Industrial charged the same rate.

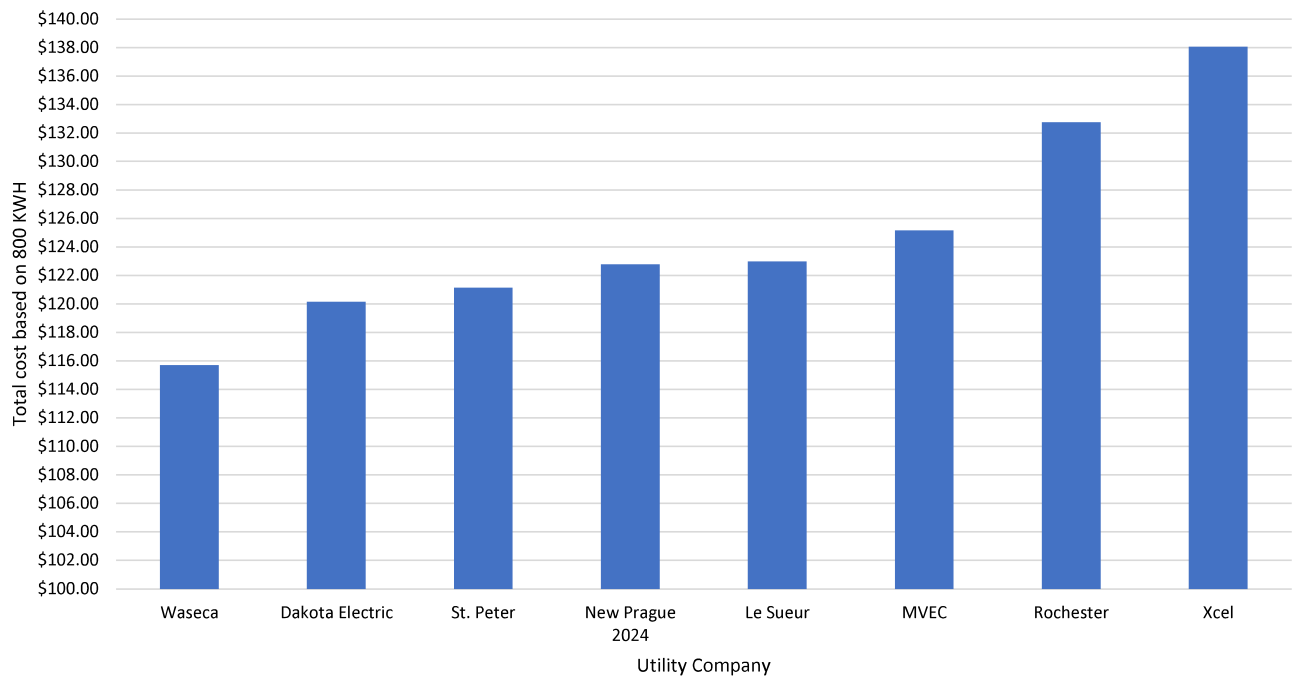
2017-2023, Small Industrial and Industrial will have the same rate.

NEW PRAGUE UTILITIES COMMISSION COMMERCIAL ELECTRIC DEMAND RATE INFORMATION (2006 - 2025)



From 2006 to 2008, Small Industrial, Industrial, and Large Industrial charged the same rate.

New Prague Utilities Commission
2024 Summer Rate Comparison



Sum of Amount	Years										
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Electric	6,972,000	7,247,000	6,738,000	799,400	626,000	589,000	606,000	684,000	642,590	661,677	25,565,667
#5 Generator Replacement	300,000	300,000									600,000
Brush Chipper (15% of cost)				5,400							5,400
Bucket Truck	65,000	275,000									340,000
Directional Drill				150,000							150,000
Dump Truck Replacement				65,000							65,000
Future Distribution CIP	450,000	463,000	477,000	491,000	506,000	522,000	537,000	553,000	569,590	586,677	5,155,267
Future Generation	6,000,000	6,000,000	6,000,000								18,000,000
Mini Excavator Backhoe	45,000										45,000
Miscellaneous Equipment	27,000	29,000	31,000	33,000	35,000	37,000	39,000	41,000	43,000	45,000	360,000
Pavement Replacement- Warehouse Alley	55,000										55,000
SCADA/ Switch Gear	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Service Truck Replacement			50,000		55,000			60,000			165,000
Tractor Backhoe				25,000							25,000
Trencher/Plow			150,000								150,000
West Substation Upgrade - Controls/Gear		150,000									150,000
Grand Total	6,972,000	7,247,000	6,738,000	799,400	626,000	589,000	606,000	684,000	642,590	661,677	25,565,667

Proposed 2025 Rates

	2024		2025	
	Rate	BASE FEE	RATE	BASE FEE
RESIDENTIAL	\$ 0.1337	\$ 15.82	\$ 0.1369	\$16.82
OFF PEAK SUMMER (JUNE - SEPT)	\$ 0.0823	\$ -	\$ 0.0839	
OFF PEAK WINTER (OCT - MAY)	\$ 0.0696	\$ -	\$ 0.0710	
RESIDENTIAL - SOLAR	\$ 0.1337	\$ 4.50	\$ 0.1369	\$4.50
RESIDENTIAL - SOLAR BI-DIRECTIONAL	\$ (0.1337)	\$ -	\$ (0.1369)	
TIME OF USE - AM (CAR)	\$ 0.2388	\$ -	\$ 0.2507	
TIME OF USE - PM (CAR)	\$ 0.0806	\$ -	\$ 0.0806	
LOAD CONTROL CREDITS		\$ (5.00)		\$ (5.00)
COMMERCIAL	\$ 0.1276	\$ 30.85	\$ 0.1302	\$ 32.86
SMALL INDUSTRIAL	\$ 0.0736	\$ 66.04	\$ 0.0753	\$ 68.04
SMALL INDUSTRIAL - DEMAND	\$13.4500	\$ -	\$13.7600	
INDUSTRIAL	\$ 0.0736	\$ 91.00	\$ 0.0753	\$120.00
INDUSTRIAL - DEMAND	\$13.8200	\$ -	\$14.1400	
PEAK ALERT	\$ 0.0779	\$ 136.60	\$ 0.0797	\$ 138.60
PEAK ALERT - DEMAND	\$ 3.8100	\$ -	\$ 4.4100	\$1.00
INTERRUPTABLE	\$ 0.0926	\$ 30.86	\$ 0.0945	\$32.86
LARGE INDUSTRIAL	\$ -	\$ 100.00	\$ 0.0753	\$140.00
LARGE INDUSTRIAL - Demand			\$17.2000	
INTERDEPARTMENT SALES	\$ 0.0812	\$ 26.94	\$ 0.0945	\$32.86
INTERDEPARTMENT SALES	\$ 0.1149	\$ 26.94	\$ 0.1302	\$32.86
METERED STREET LIGHT - LED	\$ 0.2000	\$ 12.35	\$ 0.2500	\$12.60
METERED STREET LIGHT - NON LED	\$ 0.1469	\$ 11.29	\$ 0.1469	\$12.60
SECURITY LIGHTS	\$ -	\$ 12.35	\$ -	\$12.60

Electric 605

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025 -	
			2024 Adopted	2025 Proposed	2024	% Difference
	Electric					
	Expense	\$9,446,677.31	\$10,076,660.00	\$10,024,284.00	-\$52,376.00	-1%
WAGES FULL-TIME	605-4-4955-101	\$225,640.42	\$0.00		\$0.00	0
WAGES OVER-TIME	605-4-4955-102	\$50.99	\$0.00		\$0.00	0
EMPLOYER CONT. P E R A	605-4-4955-121	\$16,889.13	\$0.00		\$0.00	0
EMPLOYER CONT. F I C A	605-4-4955-122	\$15,974.83	\$0.00		\$0.00	0
EMPLOYER PAID INSURANCE	605-4-4955-130	\$0.00	\$0.00		\$0.00	0
HEALTH INSURANCE	605-4-4955-131	\$21,472.86	\$0.00		\$0.00	0
DENTAL INSURANCE	605-4-4955-132	\$2,972.40	\$0.00		\$0.00	0
LIFE & S-T DISABILITY INS	605-4-4955-133	\$652.58	\$0.00		\$0.00	0
NP GENERATION GAS/OIL	605-4-4955-214	\$4,861.48	\$5,000.00	\$5,000.00	\$0.00	0%
EQUIPMENT REPAIRS	605-4-4955-224	\$0.00	\$7,000.00	\$7,000.00	\$0.00	0%
NPUC-TRANS/STATION EQUIP	605-4-4955-313	\$0.00	\$10,000.00	\$28,000.00	\$18,000.00	180%
PURCHASED POWER	605-4-4955-391	\$6,221,565.52	\$6,401,508.00	\$6,196,036.00	-\$205,472.00	-3%
MVEC LOR PAYMENT	605-4-4955-392	\$416,700.67	\$357,793.00	\$410,150.00	\$52,357.00	15%
LPR EXPENSE	605-4-4955-395	\$0.00	\$0.00		\$0.00	0
DEPRECIATION	605-4-4955-420	\$695,511.90	\$680,160.00	\$701,323.00	\$21,163.00	3%
CASH (OVER) SHORT	605-4-4955-431	\$0.00	\$0.00		\$0.00	0
PAYMENT IN LIEU OF TAXES	605-4-4955-495	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0%
CAPITAL OUTLAY	605-4-4955-500	\$0.00	\$0.00		\$0.00	0
CONTRA CAPITAL OUTLAY	605-4-4955-501	\$0.00	\$0.00		\$0.00	0
NPUC-GENERATION MAINT	605-4-4955-552	\$396.00	\$4,000.00	\$4,000.00	\$0.00	0%
OTHER INTEREST EXPENSES	605-4-4955-619	\$4,867.29	\$0.00		\$0.00	0
SMMPA ENGINE LUBE OIL	605-4-4956-218	\$4,620.52	\$8,000.00	\$8,000.00	\$0.00	0%
SMMPA GAS & OIL ENGINE	605-4-4956-219	\$90,953.32	\$75,000.00	\$75,000.00	\$0.00	0%
SMMPA SAFETY	605-4-4956-231	\$2,045.63	\$4,000.00	\$4,262.00	\$262.00	7%
SMMPA SUPPLIES & CHEMICALS	605-4-4956-243	\$10,952.00	\$20,000.00	\$25,000.00	\$5,000.00	25%
SMMPA INSURANCE	605-4-4956-368	\$54,253.10	\$47,240.00	\$52,533.00	\$5,293.00	11%
SMMPA NATURAL GAS BLDG	605-4-4956-386	\$379.68	\$500.00	\$500.00	\$0.00	0%
SMMPA PLANT WATER USED	605-4-4956-393	\$2,120.41	\$2,000.00	\$2,000.00	\$0.00	0%

Description	Account Code	Enterprise Funds				
		FY2023 Actuals	2024 Adopted		Difference 2025 -	
			Budget	2025 Proposed	2024	% Difference
SMMPA PLANT BLDG MAINT	605-4-4956-402	\$11,970.28	\$25,000.00	\$20,000.00	-\$5,000.00	-20%
SMMPA PLANT EQUIP. MAINT	605-4-4956-409	\$20,660.68	\$55,000.00	\$55,000.00	\$0.00	0%
SMMPA MISCELLANEOUS	605-4-4956-435	\$4,287.98	\$25,000.00	\$25,000.00	\$0.00	0%
TRAINING & SEMINARS	605-4-4956-450	\$599.00	\$0.00		\$0.00	0
CAPITAL PROJECTS	605-4-4956-500	\$84,213.69	\$225,000.00	\$65,000.00	-\$160,000.00	-71%
UTILITY BUILDING	605-4-4957-010	\$266.35	\$0.00		\$0.00	0
WAGES FULL TIME	605-4-4957-101	\$309,525.57	\$0.00		\$0.00	0
WAGES OVERTIME	605-4-4957-102	\$5,103.97	\$0.00		\$0.00	0
WAGES ON-CALL	605-4-4957-106	\$49,832.62	\$0.00		\$0.00	0
UNEMPLOYMENT BENEFITS	605-4-4957-114	\$161.81	\$0.00		\$0.00	0
EMPLOYER CONT. P E R A	605-4-4957-121	\$39,201.88	\$0.00		\$0.00	0
EMPLOYER CONT. F I C A	605-4-4957-122	\$38,151.51	\$0.00		\$0.00	0
HEALTH INSURANCE	605-4-4957-131	\$40,978.13	\$0.00		\$0.00	0
DENTAL INSURANCE	605-4-4957-132	\$4,807.82	\$0.00		\$0.00	0
LIFE & S-T DISABILITY INS	605-4-4957-133	\$1,444.63	\$0.00		\$0.00	0
WORKER'S COMP PREMIUM	605-4-4957-151	\$1,572.23	\$0.00		\$0.00	0
MOTOR FUELS	605-4-4957-212	\$15,151.70	\$15,000.00	\$16,000.00	\$1,000.00	7%
DISTRIBUTION OVERHEAD/UNDERGRO	605-4-4957-223	\$63,720.27	\$35,000.00	\$60,000.00	\$25,000.00	71%
SAFETY EQUIP & TRAINING	605-4-4957-231	\$12,395.95	\$15,000.00	\$3,313.00	-\$11,687.00	-78%
ENERGY CONSER MATERIAL	605-4-4957-233	\$1,421.51	\$500.00	\$500.00	\$0.00	0%
ENERGY CONSERV MISC/EMP	605-4-4957-234	\$5,203.78	\$7,000.00	\$7,000.00	\$0.00	0%
ENERGY CONSERV APPLIANCE	605-4-4957-235	\$35,212.20	\$0.00		\$0.00	0
ENERGY CONSERVATION C&I	605-4-4957-236	\$0.00	\$0.00		\$0.00	0
ENERGY CONSERV LOW INCOME	605-4-4957-237	\$1,074.35	\$5,000.00	\$5,000.00	\$0.00	0%
ENERGY CONSERV LIGHT BULBS	605-4-4957-239	\$0.00	\$0.00		\$0.00	0
STREET LIGHTING	605-4-4957-241	\$9,503.85	\$20,000.00	\$20,000.00	\$0.00	0%
SAFETY EQUIP TESTING	605-4-4957-242	\$1,697.30	\$4,000.00	\$4,000.00	\$0.00	0%
LINE LOCATES	605-4-4957-306	\$1,237.44	\$3,000.00	\$3,000.00	\$0.00	0%
LOAD MANAGEMENT	605-4-4957-307	\$35,881.82	\$20,000.00	\$25,000.00	\$5,000.00	25%
OFF PEAK CUST EQUIPMENT	605-4-4957-441	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
WAGES FULL-TIME	605-4-4958-101	\$8,520.14	\$0.00		\$0.00	0

Description	Account Code	Enterprise Funds			Difference 2025 -	
		FY2023 Actuals	2024 Adopted		2024	% Difference
			Budget	2025 Proposed		
EMPLOYER CONT. P E R A	605-4-4958-121	\$662.13	\$0.00		\$0.00	0
EMPLOYER CONT. F I C A	605-4-4958-122	\$643.49	\$0.00		\$0.00	0
EMPLOYER PAID INSURANCE	605-4-4958-130	\$0.00	\$0.00		\$0.00	0
HEALTH INSURANCE	605-4-4958-131	\$730.10	\$0.00		\$0.00	0
DENTAL INSURANCE	605-4-4958-132	\$75.10	\$0.00		\$0.00	0
LIFE & S.T. DISABILITY INS	605-4-4958-133	\$19.01	\$0.00		\$0.00	0
BAD DEBT EXPENSE	605-4-4958-438	\$1,696.39	\$0.00	\$2,500.00	\$2,500.00	0
WAGES FULL-TIME	605-4-4959-101	\$281,018.55	\$1,217,709.00	\$1,334,399.00	\$116,690.00	10%
WAGES OVERTIME	605-4-4959-102	\$1,327.17	\$0.00		\$0.00	0
WAGES-PART TIME	605-4-4959-103	\$0.00	\$20,000.00	\$20,000.00	\$0.00	0%
CITY WAGES	605-4-4959-104	\$6,386.50	\$0.00		\$0.00	0
CITY WAGES - STREETLIGHTS	605-4-4959-105	\$29,352.92	\$0.00		\$0.00	0
WAGES ON-CALL	605-4-4959-106	\$0.00	\$36,852.00	\$39,387.00	\$2,535.00	7%
EMPLOYEE BENEFITS	605-4-4959-113	\$9,846.80	\$9,700.00	\$2,502.00	-\$7,198.00	-74%
UNEMPLOYMENT BENEFITS	605-4-4959-114	\$0.00	\$0.00		\$0.00	0
VACATION ACCRUAL	605-4-4959-115	\$18,082.39	\$0.00		\$0.00	0
EMPLOYER CONT. P E R A	605-4-4959-121	\$24,209.02	\$95,592.00	\$100,493.00	\$4,901.00	5%
EMPLOYER CONT. F I C A	605-4-4959-122	\$22,817.08	\$97,605.00	\$104,319.00	\$6,714.00	7%
GERF CHANGE	605-4-4959-129	\$76,812.00	\$0.00		\$0.00	0
EMPLOYER PAID INSURANCE	605-4-4959-130	\$0.00	\$0.00		\$0.00	0
HEALTH INSURANCE	605-4-4959-131	\$40,694.76	\$168,082.00	\$201,985.00	\$33,903.00	20%
DENTAL INSURANCE	605-4-4959-132	\$3,835.88	\$19,478.00	\$21,886.00	\$2,408.00	12%
LIFE & S-T DISABILITY INS	605-4-4959-133	\$1,027.34	\$3,639.00	\$3,623.00	-\$16.00	0%
OPEB EXPENSE	605-4-4959-135	\$1,023.00	\$0.00		\$0.00	0
WORKER'S COMP PREMIUMS	605-4-4959-151	\$27,010.03	\$29,024.00	\$30,752.00	\$1,728.00	6%
SUPPLIES	605-4-4959-200	\$6,574.28	\$7,000.00	\$7,000.00	\$0.00	0%
COMPUTER SUPPORT SERVICES	605-4-4959-207	\$11,878.62	\$12,000.00	\$14,000.00	\$2,000.00	17%
GENERAL EXP-EQUIPMENT	605-4-4959-224	\$8,528.36	\$11,000.00	\$15,000.00	\$4,000.00	36%
GENERAL PLANT MAINTENANCE	605-4-4959-225	\$46,867.08	\$25,000.00	\$33,000.00	\$8,000.00	32%
MAINT/LEASE	605-4-4959-230	\$6,520.77	\$6,000.00	\$6,500.00	\$500.00	8%
AUDIT	605-4-4959-301	\$4,900.01	\$5,000.00	\$5,200.00	\$200.00	4%

Description	Account Code	Enterprise Funds			Difference 2025 -	
		FY2023 Actuals	2024 Adopted		2024	% Difference
			Budget	2025 Proposed		
ENGINEERING FEES	605-4-4959-303	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0%
CIVIL LEGAL FEES	605-4-4959-305	\$244.40	\$12,000.00	\$12,000.00	\$0.00	0%
PROFESSIONAL SERVICES	605-4-4959-310	\$12,567.04	\$20,000.00	\$20,000.00	\$0.00	0%
POSTAGE	605-4-4959-320	\$7,428.37	\$7,000.00	\$7,000.00	\$0.00	0%
TELEPHONE	605-4-4959-321	\$7,526.35	\$8,000.00	\$8,000.00	\$0.00	0%
COMPUTER COMM/MAINT	605-4-4959-322	\$22,453.78	\$20,000.00	\$20,000.00	\$0.00	0%
TRAVEL, CONF, MILEAGE ALLOW.	605-4-4959-330	\$6,442.97	\$7,000.00	\$7,000.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	605-4-4959-340	\$1,854.82	\$3,000.00	\$3,000.00	\$0.00	0%
INSURANCES	605-4-4959-369	\$25,896.10	\$27,928.00	\$30,721.00	\$2,793.00	10%
UTILITIES	605-4-4959-380	\$30,623.25	\$25,000.00	\$25,000.00	\$0.00	0%
REFUSE	605-4-4959-384	\$300.22	\$500.00	\$500.00	\$0.00	0%
CONTRACTED SERVICES	605-4-4959-401	\$109.00	\$250.00	\$300.00	\$50.00	20%
VEHICLE MAINT	605-4-4959-408	\$6,791.32	\$7,000.00	\$7,000.00	\$0.00	0%
MISCELLANEOUS EXPENSE	605-4-4959-430	\$40.58	\$4,000.00	\$4,000.00	\$0.00	0%
CREDIT CARD EXPENSE	605-4-4959-431	\$33,441.39	\$20,000.00	\$35,000.00	\$15,000.00	75%
DUES & SUBSCRIPTIONS	605-4-4959-433	\$13,474.89	\$16,000.00	\$16,000.00	\$0.00	0%
REAL ESTATE TAXES	605-4-4959-440	\$2,309.00	\$2,000.00	\$2,000.00	\$0.00	0%
TRAINING & SEMINARS	605-4-4959-450	\$5,900.78	\$8,000.00	\$8,000.00	\$0.00	0%
LICENSE FEES/REGISTRATION	605-4-4959-460	\$55.08	\$600.00	\$600.00	\$0.00	0%
	Revenue	-\$10,608,589.50	-\$10,474,072.00	-\$10,405,068.00	-\$69,004.00	1%
PERA PENSION OTHER REVENUE	605-3-0000-33439	-\$90.00	\$0.00		\$0.00	0
UNBILLED ACCOUNTS RECEIVABLE	605-3-4955-33200	\$101,665.83	\$0.00		\$0.00	0
STATE AID FUNDS	605-3-4955-33435	\$0.00	\$0.00		\$0.00	0
MISCELLANEOUS INCOME	605-3-4955-36200	-\$55,408.02	-\$50,000.00	-\$50,000.00	\$0.00	0%
CASH-OVER/SHORT	605-3-4955-36205	\$0.00	\$0.00		\$0.00	0
INTEREST INCOME	605-3-4955-36210	-\$218,174.17	-\$25,000.00	-\$25,000.00	\$0.00	0%
RADIO TOWER LEASE	605-3-4955-36225	\$0.00	\$0.00		\$0.00	0
HOUSE RENTAL	605-3-4955-36231	-\$11,400.00	-\$11,400.00	-\$11,400.00	\$0.00	0%
REIMBURSEMENTS	605-3-4955-36240	-\$145,868.59	-\$5,000.00	-\$5,000.00	\$0.00	0%
REIMBURSEMENT - SMMPA REBATES	605-3-4955-36241	-\$35,212.20	\$0.00		\$0.00	0
ELECTRIC CONNECTION FEE	605-3-4955-37103	-\$17,600.00	-\$16,000.00	-\$8,000.00	\$8,000.00	-50%

Description	Account Code	FY2023 Actuals	Enterprise Funds 2024 Adopted		Difference 2025 -	
			Budget	2025 Proposed	2024	% Difference
DIST ENERGY RESOURCE - SOLAR	605-3-4955-37104	-\$1,042.00	-\$4,000.00		\$4,000.00	-100%
REVENUE-RESIDENTIAL	605-3-4955-37400	-\$4,190,656.01	-\$4,226,849.00	-\$4,186,223.00	\$40,626.00	-1%
REVENUE-COMMERCIAL	605-3-4955-37401	-\$609,754.56	-\$594,240.00	-\$618,062.00	-\$23,822.00	4%
REVENUE-COMMERCIAL INTERRUPTIB	605-3-4955-37403	-\$11,622.75	-\$12,000.00	-\$10,889.00	\$1,111.00	-9%
REVENUE-LARGE INDUSTRIAL	605-3-4955-37404	\$0.00	\$0.00		\$0.00	0
REVENUE-INDUSTRIAL	605-3-4955-37405	-\$2,383,439.94	-\$2,374,761.00	-\$2,424,913.00	-\$50,152.00	2%
REVENUE-SMALL INDUSTRIAL	605-3-4955-37406	-\$1,835,814.18	-\$1,837,352.00	-\$1,861,047.00	-\$23,695.00	1%
REVENUE-SECURITY LIGHTING	605-3-4955-37407	-\$5,010.57	-\$5,335.00	-\$5,000.00	\$335.00	-6%
REVENUE-OTHER DEPARTMENTS	605-3-4955-37409	-\$125,392.89	-\$137,566.00	-\$135,583.00	\$1,983.00	-1%
INTERDEPARTMENTAL SALES	605-3-4955-37410	-\$17,419.78	-\$20,000.00	-\$20,000.00	\$0.00	0%
REVENUE-STREET LIGHTING	605-3-4955-37411	-\$64,064.46	-\$58,529.00	-\$63,443.00	-\$4,914.00	8%
LPR REVENUE	605-3-4955-37412	\$0.00	\$0.00		\$0.00	0
SMMPA O&M	605-3-4955-37413	-\$696,048.51	-\$654,740.00	-\$676,033.00	-\$21,293.00	3%
SEWER/REFUSE COLLECTION	605-3-4955-37414	-\$10,094.70	-\$7,300.00	-\$6,900.00	\$400.00	-5%
CONTRIBUTED CAPITAL	605-3-4955-37415	-\$26,795.00	\$0.00		\$0.00	0
ENERGY COST ADJ - RESIDENTIAL	605-3-4955-37416	-\$891.68	\$0.00		\$0.00	0
ENERGY COST ADJ - COMMERCIAL	605-3-4955-37417	-\$6,235.21	\$0.00		\$0.00	0
SMMPA LOR REIMBURSEMENT	605-3-4955-37421	-\$208,350.36	-\$180,000.00	-\$205,075.00	-\$25,075.00	14%
SMMPA CAPITAL REIMBURSEMENT	605-3-4955-37422	\$0.00	-\$225,000.00	-\$65,000.00	\$160,000.00	-71%
PENALTIES	605-3-4955-37460	-\$33,869.75	-\$29,000.00	-\$27,500.00	\$1,500.00	-5%
SALE OF FIXED ASSETS	605-3-4955-39101	\$0.00	\$0.00		\$0.00	0
TRF FROM GOLF	605-3-4955-39200	\$0.00	\$0.00		\$0.00	0
TRF FROM GENERAL FUND	605-3-4955-39206	\$0.00	\$0.00		\$0.00	0
Grand Total Rev-Exp		-\$20,055,266.81	-\$20,550,732.00	-\$20,429,352.00		

WASTEWATER SANITARY SEWER FUND

The 2025 Revenue Budget reflects a 3.5% increase for Residential and Commercial Wastewater Rates. Currently there are 2,941 wastewater connections.

Sewer Hook-ups: The city is anticipating 10 new residential building permits. Each permit brings in \$5,934.50 in hook-up charges.

	2023	2024	2025	2024 TO 2025	2024 TO 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (3,476,554)	\$ 3,526,353	\$ 3,649,776	\$ 123,423	3.50%
HOOK-UP CHARGES	\$ (111,753)	\$ 120,000	\$ 124,200	\$ 4,200	3.50%
MISCELLANEOUS REVENUE	\$ (359,691)	\$ 31,594	\$ 33,300	\$ 1,706	5.40%
TOTAL REVENUE	\$ (3,947,997)	\$ 3,677,947	\$ 3,807,276	\$ 129,329	3.52%
	2023	2024	2025	2024 TO 2025	2024 TO 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 659,942	\$ 738,537	\$ 790,865	\$ 52,328	7.09%
OPERATING EXPENSES	\$ 2,427,809	\$ 2,400,733	\$ 2,600,218	\$ 199,485	8.31%
CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE	\$ 945,670	\$ 918,322	\$ 918,019	\$ (303)	-0.03%
TOTAL EXPENSES	\$ 4,033,421	\$ 4,057,592	\$ 4,309,102	\$ 251,510	6.20%
DIFFERENCE	\$ 85,424	\$ 7,735,539	\$ 8,116,378	\$ 380,839	

New Prague, Minnesota

A Tradition of Progress



CITY OF NEW PRAGUE 2025 PROPOSED SANITARY SEWER BUDGET REPORT

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MANAGEMENT STATEMENT

The overall management goal for the City of New Prague is our commitment to the community to provide wastewater collection, treatment, and disposal services to protect public health and preserve the environment for current and future generations.

FORECAST

The 2025 Wastewater Budget is projected to forecast the financial operation of the City of New Prague. A component of the Wastewater Budget is that there is 42 miles of sanitary sewer mains and 799 sanitary sewer manholes that are currently maintained by the Street Department. The Wastewater Treatment Plant also serves the residents of the Cedar Lake Area Water and Sanitary Sewer District which contributes average annual flows of up to 14 million gallons of wastewater.

REVENUE

The 2025 Revenue Budget reflects a 3.5% increase for Residential and Commercial Wastewater Rates. Currently there are 2,941 wastewater connections.

Sewer Hook-ups:

- The city is anticipating 10 new residential building permits. Each permit brings in \$5,934.50 in hook-up charges.

EXPENSES

Personal Costs:

- Wages Full-Time - reflect a 2.8% wage adjustment and step increases.
- Health Insurance – There will be a 4.7% premium increase for 2025; Employer cost share remains at 80% and HSA contributions will remain at \$2,250 (family) and \$1,125 (single).

Operating Expenses:

Chemicals

- Due to demand and supply chain issues, supplier pricing continues to rise.

Utilities:

- Electric, natural gas and water expenditures are all anticipated to increase for 2025.

OPERATION & MAINTENANCE

The Wastewater Department consists of four (4) employees who are responsible for the operation and maintenance of a 1.8 million gallon per day capacity Biological Aerated Filtration Plant along with nine (9) lift stations.

- The lift stations are checked one (1) time per week by two (2) employees.
- Multiple samples are collected, tested in house and by private labs.

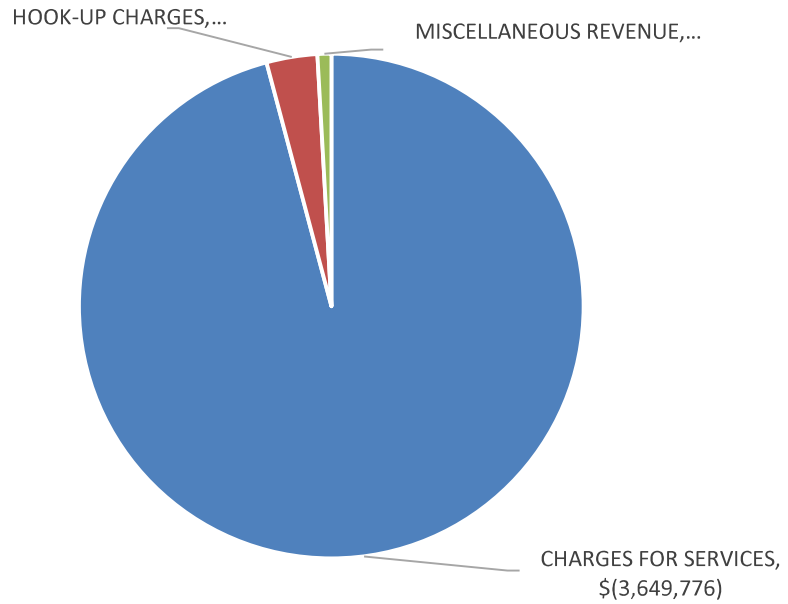
ONGOING CHALLENGES FOR 2025

The Wastewater Treatment Plant has proven to be a constant financial and labor intense challenge. Following renewal of the Wastewater Permit, increased testing and testing limits requirements are changing. In 2024 we filed for a 15-year extension to meet the new requirements.

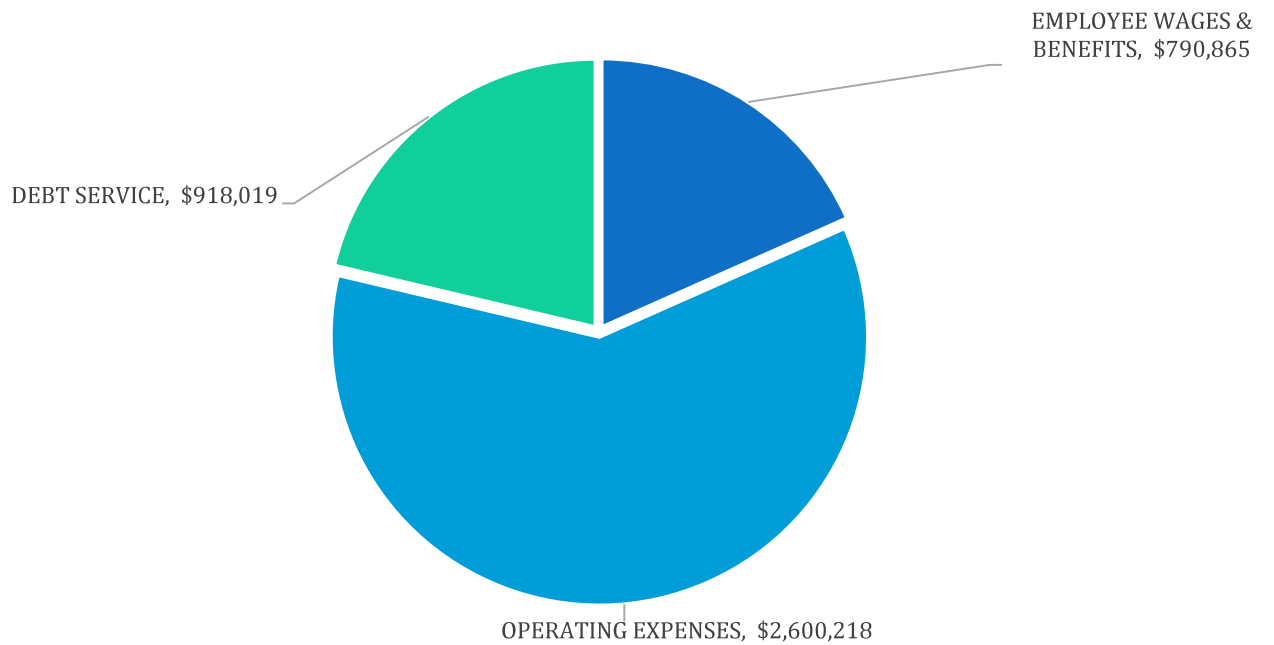
The cost of equipment maintenance at the plant is rising constantly due to the corrosive environment it is in, along with the cost of replacing some of the equipment out in the field at existing lift stations due mostly to age along with a large increase due to supply chain challenges and demand.

	2023	2024	2025	2024 TO 2025	2024 TO 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (3,476,554)	\$ (3,526,353)	\$ (3,649,776)	\$ (123,423)	3.50%
HOOK-UP CHARGES	\$ (111,753)	\$ (120,000)	\$ (124,200)	\$ (4,200)	3.50%
MISCELLANEOUS REVENUE	\$ (359,691)	\$ (31,594)	\$ (33,300)	\$ (1,706)	5.40%
TOTAL REVENUE	\$ (3,947,997)	\$ (3,677,947)	\$ (3,807,276)	\$ (129,329)	3.52%
	2023	2024	2025	2024 TO 2025	2024 TO 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 659,942	\$ 738,537	\$ 790,865	\$ 52,328	7.09%
OPERATING EXPENSES	\$ 2,427,809	\$ 2,400,733	\$ 2,600,218	\$ 199,485	8.31%
CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE	\$ 945,670	\$ 918,322	\$ 918,019	\$ (303)	-0.03%
TOTAL EXPENSES	\$ 4,033,421	\$ 4,057,592	\$ 4,309,102	\$ 251,510	6.20%
DIFFERENCE	\$ 85,424	\$ 379,645	\$ 501,826	\$ 122,181	

2025 Sanitary Sewer Revenue Budget

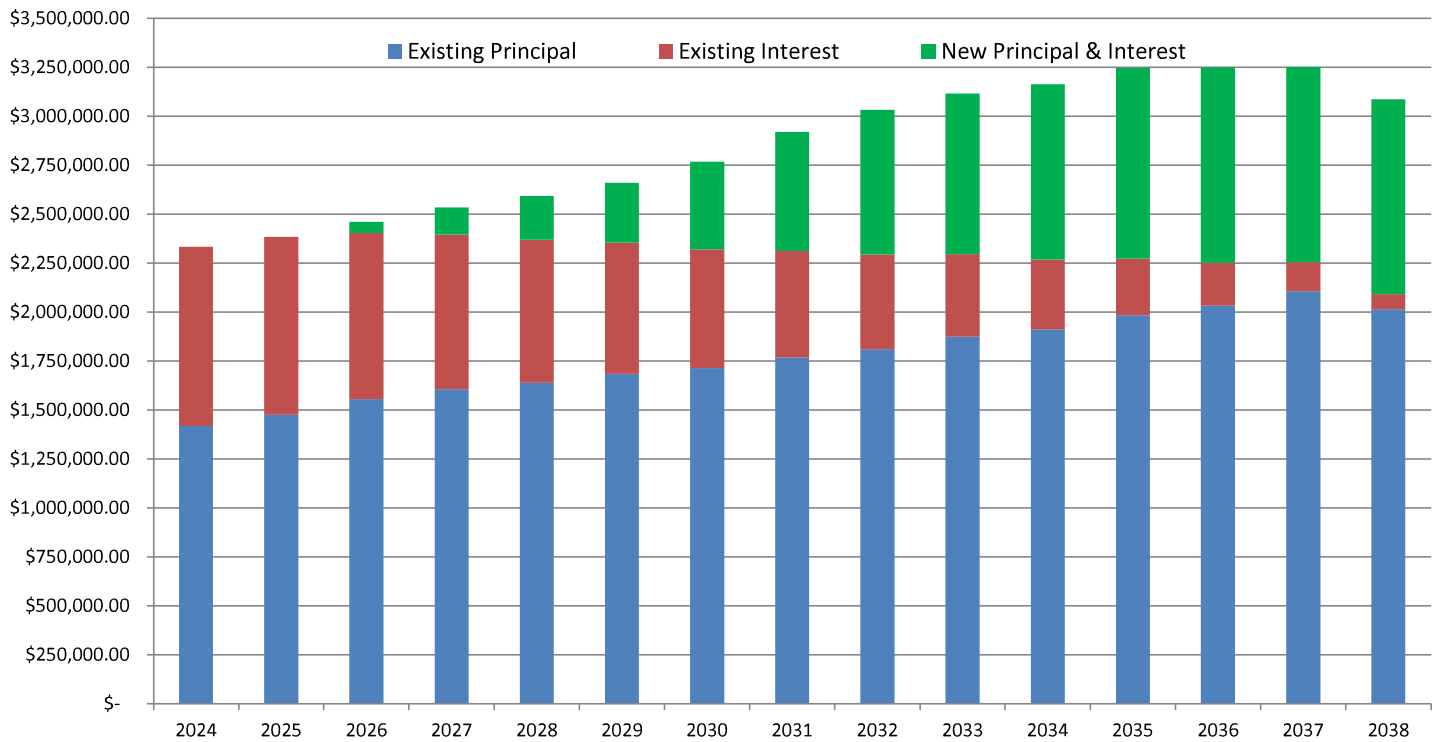


2025 Sanitary Sewer Expenditure Budget



Sum of Amount	Years											
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total	
Wastewater	1,132,358	712,552	1,118,363	739,297	2,217,356	1,405,550	1,483,884	435,362	1,165,994	634,786	11,045,502	
1/2 Ton Pickup			40,000								40,000	
Air Compressor Replacement				100,000							100,000	
Air Heater Skid Replacement									500,000		500,000	
All Polymer Injection Systems Replacement									75,000		75,000	
Bypass Lift Station Control Cabinet	80,000										80,000	
Chalupsky Lift Station					100,000						100,000	
Chemical Feed Pumps Replacement										300,000	300,000	
Chemical Tank & PVC Replacement		100,000									100,000	
Clarifier Scraper System Replacement		70,000									70,000	
Confined Space Entry Equipment for Lift Stations/Hatches	14,000	11,000									25,000	
Forklift Replacement								33,000			33,000	
Future CIP	536,500	48,000	52,000	300,001	325,000	325,000	350,000				1,936,501	
HVAC Controls Upgrade					400,000						400,000	
Lift Station Rehab & Pump Replacement Program	29,941	30,839	31,764	32,717	33,698	34,709	35,751	36,823	37,928	39,066	343,236	
Membrane Cartridge Replacement	180,000	180,000	180,000	200,000	200,000	200,000	200,000	200,000	200,000		1,740,000	
Mini Excavator Backhoe (1/3 of Cost)	11,000										11,000	
Pipe Gallery Lift Station Controls Replacement	30,000										30,000	
Plant Blowers			25,000	25,000	15,000						65,000	
Pond Lift Station & Piping		50,000	750,000								800,000	
Pump and Instrument Panel Replacement	35,917	37,713	39,599	41,579	43,658	45,841	48,133	50,539	53,066	55,720	451,765	
Rebuild Sludge Tank Blower		35,000									35,000	

Wastewater GO Bond Payments



Wastewater 602

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-	
			2024 Adopted		2024	% Difference
			Budget	2025 Proposed		
Wastewater						
	Expense	\$4,033,421.12	\$4,057,592.00	\$4,309,102.00	\$251,510.00	6%
WAGES FULL-TIME	602-4-4945-101	\$420,740.61	\$497,758.00	\$539,730.00	\$41,972.00	8%
WAGES OVERTIME	602-4-4945-102	\$5,509.73	\$8,500.00	\$8,500.00	\$0.00	0%
WAGES ON-CALL	602-4-4945-106	\$25,290.50	\$26,661.00	\$27,212.00	\$551.00	2%
EMPLOYEE BENEFITS	602-4-4945-113	\$1,867.36	\$2,318.00	\$2,251.00	-\$67.00	-3%
VACATION ACCRUAL	602-4-4945-115	-\$653.43	\$0.00		\$0.00	0
EMPLOYER CONT. P E R A	602-4-4945-121	\$33,506.31	\$39,969.00	\$40,311.00	\$342.00	1%
EMPLOYER CONT. F I C A	602-4-4945-122	\$31,739.59	\$40,946.00	\$41,289.00	\$343.00	1%
PENSION (GERF) CHANGE	602-4-4945-129	\$38,583.00	\$0.00		\$0.00	0
HEALTH INSURANCE	602-4-4945-131	\$72,936.91	\$89,814.00	\$99,186.00	\$9,372.00	10%
DENTAL INSURANCE	602-4-4945-132	\$5,610.70	\$9,285.00	\$9,730.00	\$445.00	5%
LIFE & S-T DISABILITY INS	602-4-4945-133	\$1,313.03	\$1,512.00	\$1,485.00	-\$27.00	-2%
OPEB EXPENSE	602-4-4945-135	\$4,135.00	\$0.00		\$0.00	0
WORKER'S COMP PREMIUMS	602-4-4945-151	\$19,362.54	\$21,774.00	\$21,171.00	-\$603.00	-3%
SUPPLIES	602-4-4945-200	\$68.93	\$200.00	\$200.00	\$0.00	0%
CHEMICALS	602-4-4945-201	\$204,861.25	\$214,000.00	\$243,000.00	\$29,000.00	14%
COMPUTER SUPPORT SERVICES	602-4-4945-207	\$15,869.46	\$18,100.00	\$19,100.00	\$1,000.00	6%
GENERATOR FUEL	602-4-4945-211	\$6,721.82	\$8,000.00	\$8,000.00	\$0.00	0%
MOTOR FUELS	602-4-4945-212	\$2,588.48	\$4,000.00	\$4,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	602-4-4945-220	\$28,584.36	\$37,000.00	\$37,000.00	\$0.00	0%
GEN. EXPENSE-EQUIPMENT	602-4-4945-224	\$47,555.92	\$43,000.00	\$43,000.00	\$0.00	0%
SAFETY EQUIP & TRAINING	602-4-4945-231	\$5,502.00	\$6,000.00	\$4,100.00	-\$1,900.00	-32%
AUDIT	602-4-4945-301	\$14,216.01	\$12,000.00	\$15,900.00	\$3,900.00	33%
ENGINEERING FEES	602-4-4945-303	\$208.00	\$2,000.00	\$3,000.00	\$1,000.00	50%
CIVIL LEGAL FEES	602-4-4945-305	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
LINE LOCATES	602-4-4945-306	\$578.63	\$1,000.00	\$1,000.00	\$0.00	0%
PROFESSIONAL SERVICES	602-4-4945-310	\$7,750.87	\$14,500.00	\$17,000.00	\$2,500.00	17%
ADMINISTRATIVE FEES	602-4-4945-315	\$7,043.60	\$6,500.00	\$7,500.00	\$1,000.00	15%
TESTING ANALYSIS	602-4-4945-317	\$24,664.56	\$36,000.00	\$51,000.00	\$15,000.00	42%

Description	Account Code	FY2023 Actuals	Enterprise Funds 2024 Adopted		Difference 2025-	
			Budget	2025 Proposed	2024	% Difference
POSTAGE	602-4-4945-320	\$0.00	\$200.00	\$200.00	\$0.00	0%
TELEPHONE	602-4-4945-321	\$5,012.75	\$4,600.00	\$4,300.00	-\$300.00	-7%
COMPUTER COMM/MAINT	602-4-4945-322	\$11,962.37	\$4,000.00	\$5,000.00	\$1,000.00	25%
TRAVEL, CONF, MILEAGE ALLOW.	602-4-4945-330	\$0.00	\$150.00	\$150.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	602-4-4945-340	\$544.00	\$100.00	\$100.00	\$0.00	0%
PRINTING & BINDING	602-4-4945-350	\$0.00	\$0.00		\$0.00	0
INSURANCE DEDUCTIBLES	602-4-4945-365	\$2,178.37	\$5,000.00	\$5,000.00	\$0.00	0%
INSURANCES	602-4-4945-369	\$56,763.22	\$61,219.00	\$67,341.00	\$6,122.00	10%
ELECTRIC	602-4-4945-381	\$273,167.10	\$270,000.00	\$300,000.00	\$30,000.00	11%
WATER	602-4-4945-382	\$4,199.61	\$5,000.00	\$6,000.00	\$1,000.00	20%
REFUSE	602-4-4945-384	\$3,601.12	\$3,000.00	\$3,300.00	\$300.00	10%
NATURAL GAS	602-4-4945-385	\$88,286.05	\$65,000.00	\$75,000.00	\$10,000.00	15%
NATURAL GAS - DRYER	602-4-4945-386	\$26,992.95	\$24,000.00	\$26,600.00	\$2,600.00	11%
CONTRACTED SERVICES	602-4-4945-401	\$0.00	\$0.00		\$0.00	0
REPAIRS & MAINTENANCE	602-4-4945-404	\$14,160.59	\$11,000.00	\$10,500.00	-\$500.00	-5%
VEHICLE MAINTENANCE	602-4-4945-408	\$580.87	\$700.00	\$700.00	\$0.00	0%
RENTALS/LEASES/CONTRACTS	602-4-4945-410	\$1,175.77	\$1,500.00	\$1,500.00	\$0.00	0%
DEPRECIATION	602-4-4945-420	\$1,546,780.53	\$1,519,739.00	\$1,608,252.00	\$88,513.00	6%
MISCELLANEOUS EXPENSE	602-4-4945-430	\$25.98	\$0.00	\$1,000.00	\$1,000.00	0
CREDIT CARD EXPENSE	602-4-4945-431	\$13,933.93	\$8,500.00	\$15,600.00	\$7,100.00	84%
DUES & SUBSCRIPTIONS	602-4-4945-433	\$29.89	\$75.00	\$75.00	\$0.00	0%
LICENSE FEES/REGISTRATION	602-4-4945-434	\$9,203.00	\$9,450.00	\$9,600.00	\$150.00	2%
BAD DEBT EXPENSE	602-4-4945-438	\$215.65	\$0.00		\$0.00	0
TRAINING & SEMINARS	602-4-4945-450	\$2,781.61	\$3,200.00	\$4,200.00	\$1,000.00	31%
DEBT SERVICE-INTEREST	602-4-4945-610	\$934,484.70	\$915,472.00	\$908,019.00	-\$7,453.00	-1%
OTHER INTEREST EXPENSE	602-4-4945-619	\$1,688.65	\$100.00	\$1,000.00	\$900.00	900%
BOND ISSUANCE FEES	602-4-4945-620	\$9,496.67	\$2,750.00	\$9,000.00	\$6,250.00	227%
Revenue		\$3,947,997.40	\$3,677,947.00	\$3,807,276.00	\$129,329.00	4%
PERA PENSION OTHER REVENUE	602-3-0000-33439	\$40.00	\$0.00		\$0.00	0
SPECIAL ASSESSMENTS-CO	602-3-0000-36100	\$72,210.00	\$0.00		\$0.00	0
MISCELLANEOUS INCOME	602-3-0000-36200	\$8,815.32	\$500.00	\$500.00	\$0.00	0%

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-	
			2024 Adopted	2025 Proposed	2024	% Difference
INTEREST INCOME	602-3-0000-36210	\$253,825.09	\$10,000.00	\$10,000.00	\$0.00	0%
REIMBURSEMENTS	602-3-0000-36240	\$2,087.76	\$0.00		\$0.00	0
SANITARY SEWER CHARGES	602-3-0000-37200	\$3,316,827.41	\$3,378,873.00	\$3,497,134.00	\$118,261.00	4%
CEDAR LAKE SEWER CHARGES	602-3-0000-37271	\$144,291.72	\$132,480.00	\$137,117.00	\$4,637.00	4%
PENALTIES	602-3-0000-37460	\$15,434.46	\$15,000.00	\$15,525.00	\$525.00	4%
BOND PREMIUM AMORTIZATION	602-3-0000-39500	\$22,713.07	\$21,094.00	\$22,800.00	\$1,706.00	8%
SEWER HOOKUP	602-3-4945-35304	\$111,752.57	\$120,000.00	\$124,200.00	\$4,200.00	4%
Grand Total Exp-Rev		\$ 85,423.72	\$ 379,645.00	\$ 501,826.00		

AMBULANCE FUND

The City's Ambulance Fund is used to track the rental income of the North Memorial Ambulance Service and the expenses associated with the Emergency Management Services building. In addition to the rental income, North Memorial also pays toward the payment of premises utilities.

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
AMBULANCE REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
RENT	\$ (14,856)	\$ (15,000)	\$ (15,000)	\$ -	0.00%
MISCELLANEOUS REVENUE	\$ (10,542)	\$ (5,100)	\$ (5,000)	\$ 100	-1.96%
TOTAL REVENUE	\$ (25,398)	\$ (20,100)	\$ (20,000)	\$ 100	-0.50%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
AMBULANCE EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
OPERATING EXPENSES	\$ 13,673	\$ 12,366	\$ 16,658	\$ 4,292	34.71%
TOTAL EXPENSES	\$ 13,673	\$ 12,366	\$ 16,658	\$ 4,292	34.71%
DIFFERENCE	\$ (11,725)	\$ (7,734)	\$ (3,342)	\$ 4,392	

Ambulance 651

Description			Enterprise Funds		Difference 2025 -	
	Account Code	FY2023 Actuals	2024 Adopted	2025	2024	% Difference
			Budget	Proposed		
	Ambulance					
	Expense	\$13,673.05	\$12,366.00	\$16,658.00	\$4,292.00	35%
SUPPLIES	651-4-4972-200	\$125.91	\$0.00		\$0.00	0
REPAIRS & MAINT. SUPPLIES	651-4-4972-220	\$25.98	\$0.00	\$2,000.00	\$2,000.00	0
AUDIT	651-4-4972-301	\$134.82	\$104.00	\$150.00	\$46.00	44%
PROFESSIONAL SERVICES	651-4-4972-310	\$15.75	\$50.00	\$50.00	\$0.00	0%
INSURANCES	651-4-4972-369	\$2,746.30	\$2,962.00	\$3,258.00	\$296.00	10%
ELECTRIC	651-4-4972-381	\$5,345.52	\$4,500.00	\$4,950.00	\$450.00	10%
WATER/SEWER	651-4-4972-382	\$1,187.82	\$1,500.00	\$1,500.00	\$0.00	0%
REFUSE	651-4-4972-384	\$253.37	\$250.00	\$250.00	\$0.00	0%
NATURAL GAS	651-4-4972-385	\$3,717.58	\$2,500.00	\$4,000.00	\$1,500.00	60%
CONTRACTED SERVICES	651-4-4972-401	\$120.00	\$0.00		\$0.00	0
REPAIRS & MAINTENANCE	651-4-4972-404	\$0.00	\$500.00	\$500.00	\$0.00	0%
	Revenue	\$25,397.94	\$20,100.00	\$20,000.00	-\$100.00	0%
MISCELLANEOUS INCOME	651-3-0000-36200	\$0.00	\$100.00		-\$100.00	-100%
INTEREST INCOME	651-3-0000-36210	\$5,448.44	\$0.00		\$0.00	0
REIMBURSEMENTS	651-3-0000-36240	\$5,093.50	\$5,000.00	\$5,000.00	\$0.00	0%
RENT	651-3-4972-36231	\$14,856.00	\$15,000.00	\$15,000.00	\$0.00	0%
	Grand Total Exp-Rev	\$ (11,724.89)	\$ (7,734.00)	\$ (3,342.00)		

ECONOMIC DEVELOPMENT AUTHORITY FUND

The Economic Development Authority Fund is designed to account for the authority's detailed financial activities (including all receipts, disbursements, their nature, money on hand, the purposes to which the money or land is to be applied, the authority's credits and assets, and its outstanding liabilities). The local EDA Board possess all the economic development and redevelopment powers and authority as authorized by MN States, Chapter 469, and the City's Home Rule Charter.

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
PROPERTY TAXES	\$ (74,653)	\$ (75,000)	\$ (75,000)	\$ -	0.00%
LOCAL GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
MISCELLANEOUS REVENUE	\$ (24,194)	\$ (250)	\$ (250)	\$ -	0.00%
TOTAL REVENUE	\$ (98,846)	\$ (75,250)	\$ (75,250)	\$ -	0.00%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
OPERATING EXPENSES	\$ 68,821	\$ 75,250	\$ 75,250	\$ -	0.00%
TRANSFERS OUT	\$ 5,000	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSES	\$ 73,821	\$ 75,250	\$ 75,250	\$ -	0.00%
DIFFERENCE	\$ (25,025)	\$ -	\$ -	\$ -	

ECONOMIC DEVELOPMENT AUTHORITY FUND (INDUSTRIAL PARK)

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA - INDUSTRIAL PARK REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	0.00%
LOCAL GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
MISCELLANEOUS INCOME	\$ (5,887)	\$ -	\$ -	\$ -	0.00%
RENTAL INCOME	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUE	\$ (5,887)	\$ -	\$ -	\$ -	0.00%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA - INDUSTRIAL PARK EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
OPERATING EXPENSES	\$ 667,879	\$ -	\$ -	\$ -	0.00%
DEPRECIATION	\$ 0	\$ 1,773	\$ 1,773	\$ -	0.00%
SETTLEMENT CHARGES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSES	\$ 667,880	\$ 1,773	\$ 1,773	\$ -	0.00%
DIFFERENCE	\$ 661,993	\$ 1,773	\$ 1,773	\$ -	

EDA - FUND 680						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
	Expense	\$73,821.37	\$75,250.00	\$75,250.00	\$0.00	0%
WAGES FULL-TIME	680-4-4650-101	\$37,180.22	\$44,901.00	\$47,111.00	\$2,210.00	5%
EMPLOYEE BENEFITS	680-4-4650-113	\$0.00	\$24.00	\$24.00	\$0.00	0%
EMPLOYER CONT. PERA	680-4-4650-121	\$2,782.62	\$3,366.00	\$3,532.00	\$166.00	5%
EMPLOYER CONT. FICA	680-4-4650-122	\$2,776.81	\$3,435.00	\$3,604.00	\$169.00	5%
GERF CHANGE	680-4-4650-129	\$0.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	680-4-4650-131	\$3,255.04	\$5,890.00	\$6,728.00	\$838.00	14%
DENTAL INSURANCE	680-4-4650-132	\$267.83	\$618.00	\$670.00	\$52.00	8%
LIFE & S-T DISABILITY INS.	680-4-4650-133	\$117.62	\$124.00	\$128.00	\$4.00	3%
OPEB EXPENSE	680-4-4650-135	\$0.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMPENSATION INS.	680-4-4650-151	\$266.48	\$242.00	\$365.00	\$123.00	51%
SUPPLIES	680-4-4650-200	\$23.28	\$500.00	\$500.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	680-4-4650-220	\$0.00	\$500.00	\$500.00	\$0.00	0%
AUDIT	680-4-4650-301	\$674.57	\$521.00	\$725.00	\$204.00	39%
ENGINEERING FEES	680-4-4650-303	\$0.00	\$0.00	\$0.00	\$0.00	0
CIVIL LEGAL FEES	680-4-4650-305	\$17,887.34	\$3,000.00	\$3,000.00	\$0.00	0%
PROFESSIONAL SERVICES	680-4-4650-310	\$0.00	\$1,500.00	\$327.00	-\$1,173.00	-78%
POSTAGE	680-4-4650-320	\$157.36	\$200.00	\$200.00	\$0.00	0%
TELEPHONE	680-4-4650-321	\$0.00	\$0.00	\$0.00	\$0.00	0
COMPUTER COMM/MAINT	680-4-4650-322	\$32.60	\$0.00	\$0.00	\$0.00	0
TRAVEL, CONF, MILEAGE ALLOW.	680-4-4650-330	\$41.40	\$300.00	\$300.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	680-4-4650-340	\$368.00	\$1,200.00	\$1,200.00	\$0.00	0%
PRINTING & BINDING	680-4-4650-350	\$0.00	\$0.00	\$0.00	\$0.00	0
INSURANCES	680-4-4650-369	\$2,490.20	\$2,685.00	\$2,954.00	\$269.00	10%
DUES & SUBSCRIPTIONS	680-4-4650-433	\$0.00	\$545.00	\$545.00	\$0.00	0%
SPECIAL PROJECTS	680-4-4650-441	\$0.00	\$5,699.00	\$2,837.00	-\$2,862.00	-50%
DONATION OTHER CIVIC ORG.	680-4-4650-490	\$500.00	\$0.00	\$0.00	\$0.00	0
TRANSFER-OUT	680-4-4650-720	\$5,000.00	\$0.00	\$0.00	\$0.00	0

EDA - FUND 680						
Description	Account Code	2024 Adopted			Difference	
		FY2023 Actuals	Budget	2025 Proposed	2024-2025	% Difference
	Revenue	-\$98,846.40	-\$75,250.00	-\$75,250.00	\$0.00	0%
CURRENT PROPERTY TAXES	680-3-0000-31010	-\$74,634.96	-\$75,000.00	-\$75,000.00	\$0.00	0%
DELINQUENT PROPERTY TAXES	680-3-0000-31020	-\$17.75	\$0.00	\$0.00	\$0.00	0
PERA PENSION OTHER REVENUE	680-3-0000-33439	\$0.00	\$0.00	\$0.00	\$0.00	0
SPECIAL ASSESSMENTS- CO INT	680-3-0000-36102	\$0.00	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS INCOME	680-3-0000-36200	-\$11,133.55	\$0.00	\$0.00	\$0.00	0
TRANSFER IN-GF	680-3-0000-36202	\$0.00	\$0.00	\$0.00	\$0.00	0
INTEREST INCOME	680-3-0000-36210	-\$12,974.81	-\$250.00	-\$250.00	\$0.00	0%
REIMBURSEMENTS	680-3-4650-36240	-\$85.33	\$0.00	\$0.00	\$0.00	0
	Revenue Over/ (Under) Expenditures	-\$25,025.03	\$0.00	\$0.00	\$0.00	

EDA INDUSTRIAL PARK - FUND 681						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference	
			Budget	2025 Proposed	2024-2025	% Difference
	Expense	\$667,879.84	\$1,773.00	\$1,773.00	\$0.00	0%
ENGINEERING FEES	681-4-4650-303	-\$0.22	\$0.00	\$0.00	\$0.00	0
CIVIL LEGAL FEES	681-4-4650-305	\$0.00	\$0.00	\$0.00	\$0.00	0
PROFESSIONAL FEES	681-4-4650-310	\$0.00	\$0.00	\$0.00	\$0.00	0
ADVERTISING & PUBLICATIONS	681-4-4650-340	\$0.00	\$0.00	\$0.00	\$0.00	0
INSURANCE DEDUCTIBLE	681-4-4650-365	\$0.00	\$0.00	\$0.00	\$0.00	0
DEPRECIATION EXPENSE	681-4-4650-420	\$0.48	\$1,773.00	\$1,773.00	\$0.00	0%
BAD DEBT EXPENSE	681-4-4650-438	\$0.00	\$0.00	\$0.00	\$0.00	0
LOSS ON FIXED ASSET	681-4-4650-439	\$0.00	\$0.00	\$0.00	\$0.00	0
REAL ESTATE TAXES	681-4-4650-440	\$0.00	\$0.00	\$0.00	\$0.00	0
REIMBURSEMENTS	681-4-4650-451	\$0.00	\$0.00	\$0.00	\$0.00	0
LICENSE FEES/REGISTRATION	681-4-4650-460	\$0.00	\$0.00	\$0.00	\$0.00	0
CAPITAL PROJECTS	681-4-4650-500	\$667,879.58	\$0.00	\$0.00	\$0.00	0
SETTLEMENT CHARGES	681-4-4650-620	\$0.00	\$0.00	\$0.00	\$0.00	0
	Revenue	-\$59,201.74	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS INCOME	681-3-0000-36200	\$0.00	\$0.00	\$0.00	\$0.00	0
INTEREST INCOME	681-3-0000-36210	-\$5,886.74	\$0.00	\$0.00	\$0.00	0
TRANSFERS IN	681-3-0000-39200	\$0.00	\$0.00	\$0.00	\$0.00	0
LOCAL GRANT	681-3-4650-33436	\$0.00	\$0.00	\$0.00	\$0.00	0
RENTAL INCOME	681-3-4650-36231	\$0.00	\$0.00	\$0.00	\$0.00	0
GAIN/LOSS ON LAND VALUE	681-3-4650-39101	-\$53,315.00	\$0.00	\$0.00	\$0.00	0
	Revenue Over/ (Under) Expenditures	\$608,678.10	\$1,773.00	\$1,773.00	\$0.00	

STORM WATER FUND

The Storm Water Fund is a self-sustaining city utility fund. The Storm Water utility exists to regulate, manage, and maintain storm water drainage infrastructure effectively and efficiently.

The 2025 Revenue Budget reflects a 4% increase in residential and commercial storm sewer rates to offset increased expenditures. Currently the City of New Prague has 36 miles of storm pipe along with 30 storm water ponds and water ways all monitored and maintained by the street department. Maintenance includes repairing and cleaning leaves out of the catch basins, cleaning dirt and sand from in front of the inlet and discharge pipes in all ponds.

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
STORM WATER REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (406,599)	\$ 400,940	\$ 429,580	\$ 28,640	7.14%
MISCELLANEOUS REVENUE	\$ (43,989)	\$ 100	\$ 100	\$ -	0.00%
TOTAL REVENUE	\$ (450,587)	\$ 401,040	\$ 429,680	\$ 28,640	7.14%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
STORM WATER EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 96,115	\$ 95,750	\$ 96,838	\$ 1,088	1.14%
OPERATING EXPENSES	\$ 260,751	\$ 260,651	\$ 298,355	\$ 37,704	14.47%
CAPITAL EXPENSES	\$ -	\$ -	\$ 11,000	\$ 11,000	0.00%
DEBT SERVICE	\$ 59,062	\$ 47,044	\$ 74,640	\$ 27,596	58.66%
TOTAL EXPENSES	\$ 415,927	\$ 403,445	\$ 480,833	\$ 77,388	19.18%
DIFFERENCE	\$ (34,660)	\$ 804,485	\$ 910,513	\$ 106,028	

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CITY OF NEW PRAGUE 2025 PROPOSED STORM SEWER BUDGET REPORT

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MANAGEMENT STATEMENT

It is the responsibility of the City of New Prague to effectively and efficiently regulate, manage and maintain the storm water drainage infrastructure.

FORECAST

The 2025 Storm Sewer Budget is projected to forecast the financial operation of the City of New Prague.

REVENUE

The 2025 Revenue Budget reflects a 4% increase in residential and commercial storm sewer rates..

EXPENSES

Personnel Costs:

- Approximately 7.65% of Street, Billing and Administrative wages are allocated to the Storm Sewer.
 - Currently there are no employee(s) assigned strictly to Storm Sewer.
- 2025 wages reflect a 2.8% wage adjustment and step increases.
- Health Insurance – 4.7% premium increase for 2025; Employer cost share remains at 80% and HSA contributions will increase to \$2,250 (family) and \$1,125 (single).

Operating Expenses:

- The purchase of a mini excavator is included in the budget for 2025, this equipment purchase is split with other departments.

OPERATION & MAINTENANCE

Currently, the City of New Prague has 36 miles of storm pipe in addition to 30 storm water ponds and water ways all monitored and maintained by the street department. Maintenance includes repairing and cleaning leaves out of the catch basins every fall (weather permitting), cleaning dirt and sand in front of the inlet and discharge pipes along with noxious weed and tree control at the ponds.

ONGOING CHALLENGES FOR 2025

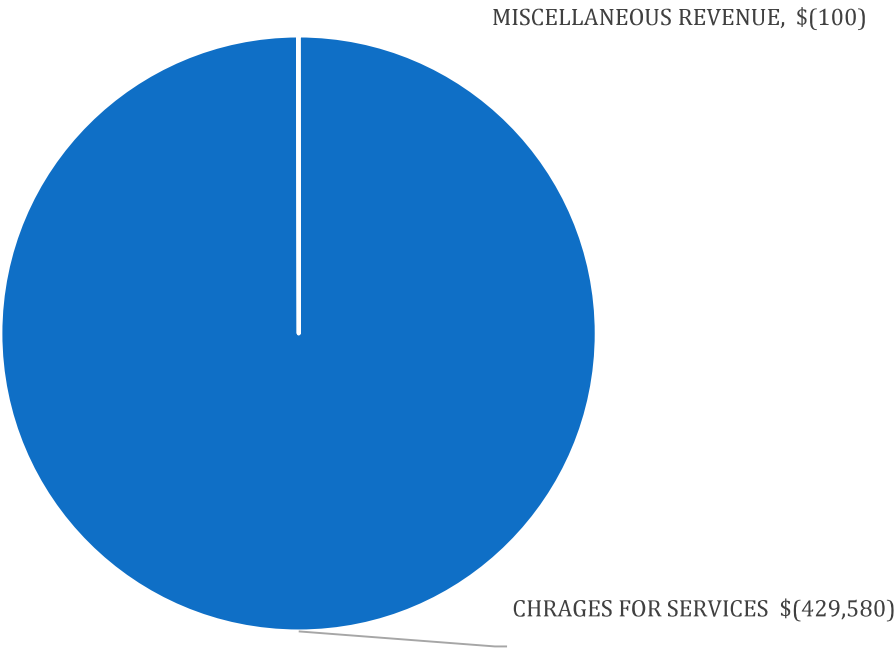
We were notified that starting in 2026, New Prague will be recognized as an MS4 City, this designation will require additional documentation and reporting on our ponds, which will ultimately cause additional expenses. Spraying noxious weeds around the ponds is one of the biggest challenges due to staffing, weather and available equipment needed to do the job. The maintenance of the storm water catch basins and the ponds is very time consuming and because of limited staff, we do not spend as much time taking care of them as we really should.

City staff continues to struggle getting residents to stop cutting grass past their property line. It is important that resident don't disturb the buffer zone around ponds. The buffer zone around ponds is what keeps our water ways healthy.

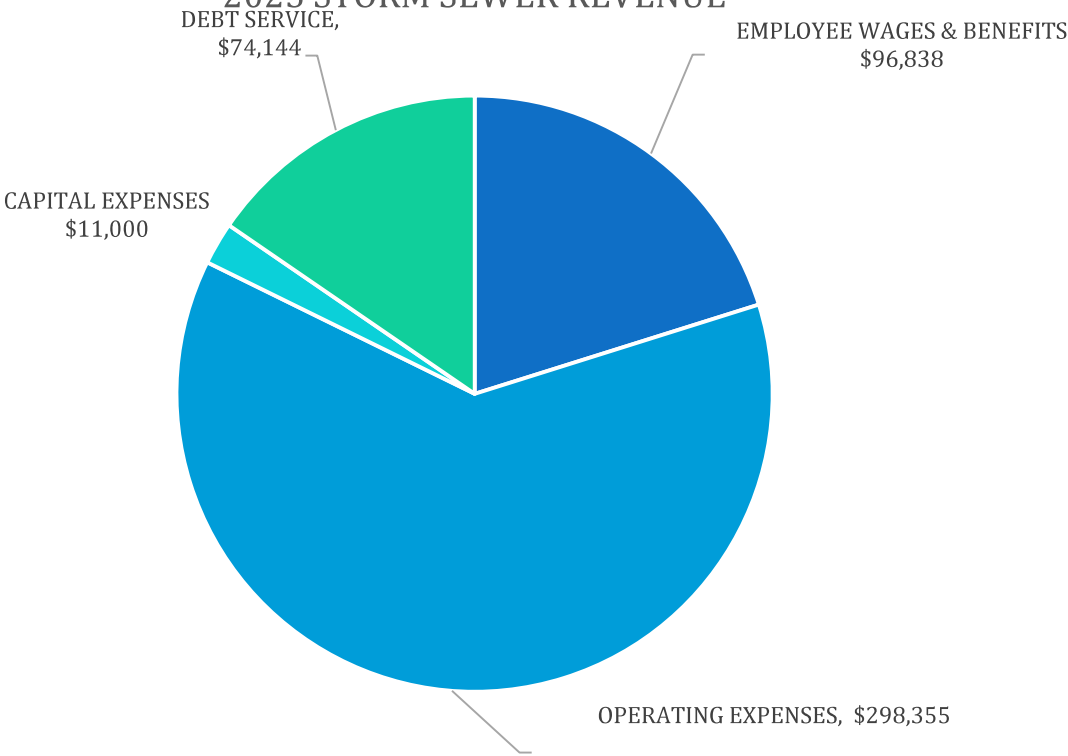
Staff will continue to monitor storm sewer permit requirements.

	2023	2024	2025	2024 TO 2025	2024 TO 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
STORM WATER REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (406,599)	\$ (400,940)	\$ (429,580)	\$ (28,640)	7.14%
MISCELLANEOUS REVENUE	\$ (43,989)	\$ (100)	\$ (100)	\$ -	0.00%
TOTAL REVENUE	\$ (450,587)	\$ (401,040)	\$ (429,680)	\$ (28,640)	7.14%
	2023	2024	2025	2024 TO 2025	2024 TO 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
STORM WATER EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 96,115	\$ 95,750	\$ 96,838	\$ 1,088	1.14%
OPERATING EXPENSES	\$ 260,751	\$ 260,651	\$ 298,355	\$ 37,704	14.47%
CAPITAL EXPENSES	\$ -	\$ -	\$ 11,000	\$ 11,000	0.00%
DEBT SERVICE	\$ 59,062	\$ 47,044	\$ 74,144	\$ 27,100	57.61%
TOTAL EXPENSES	\$ 415,927	\$ 403,445	\$ 480,337	\$ 76,892	19.06%
DIFFERENCE	\$ (34,660)	\$ 2,405	\$ 50,657	\$ 48,252	

2025 STORM SEWER REVENUE

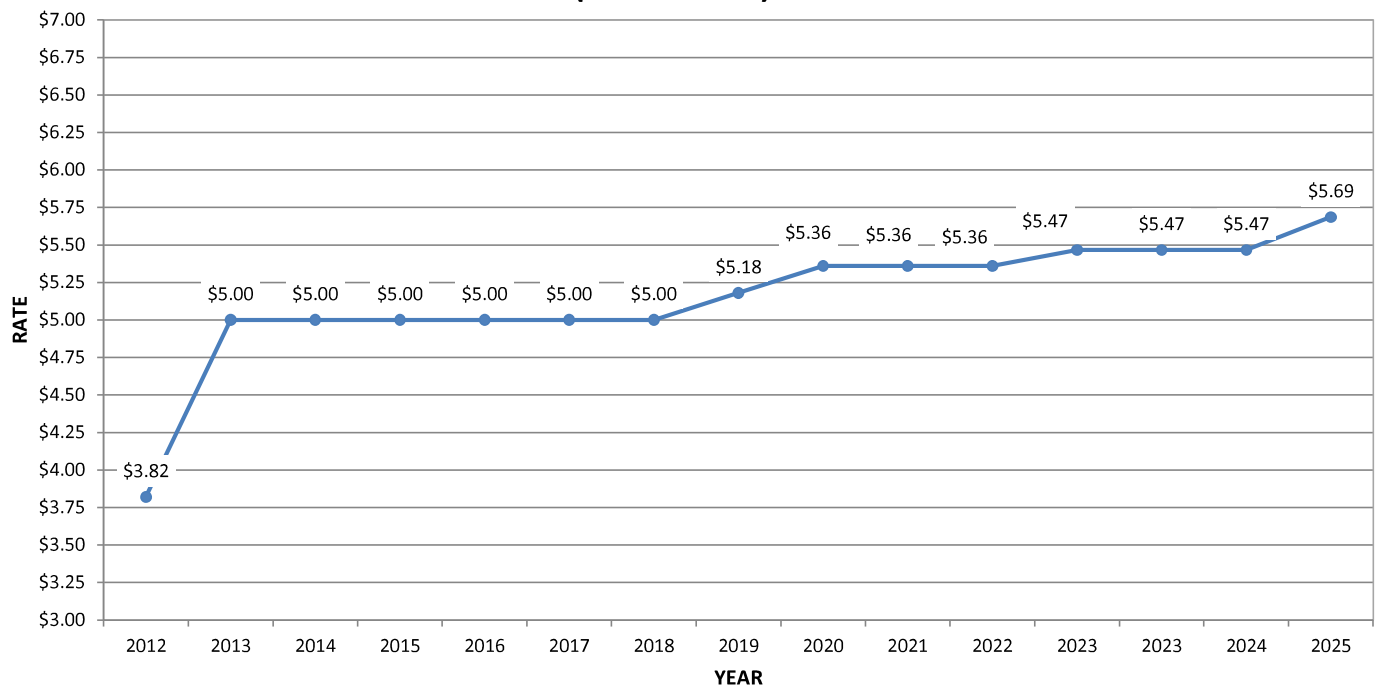


2025 STORM SEWER REVENUE



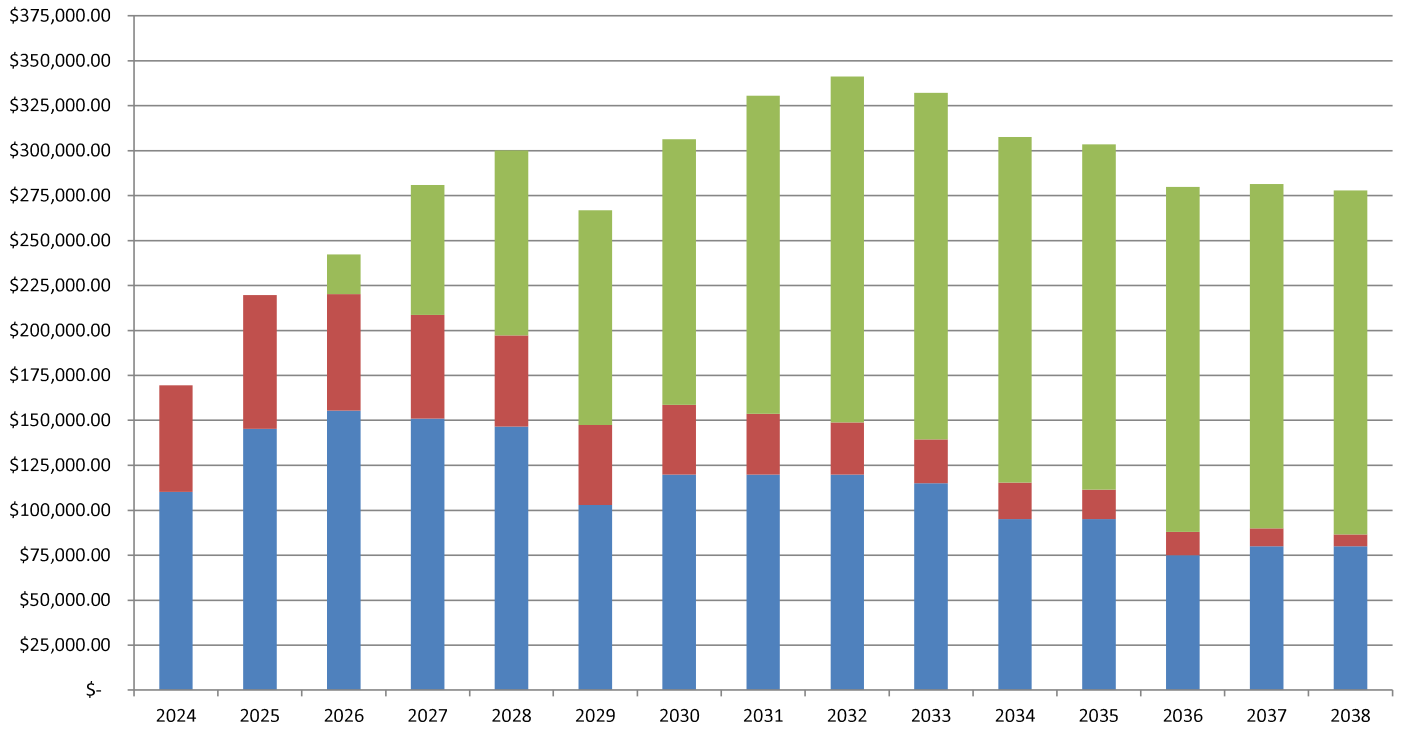
Sum of Amount	Years								
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	Grand Total
Storm Water	497,000	601,001	65,000	300,000	325,000	325,000	7,500	5,000	2,125,501
2025 CIP	486,000								486,000
2026 CIP		601,001							601,001
2027 CIP			65,000						65,000
2028 CIP				300,000					300,000
2029 CIP					325,000				325,000
2030 CIP						325,000			325,000
Mini Excavator Backhoe (1/3 of Cost)	11,000								11,000
Utility Vehicle 50%							7,500		7,500
Vehicle Replacement - Public Works Director 10%								5,000	5,000
Grand Total	497,000	601,001	65,000	300,000	325,000	325,000	7,500	5,000	2,125,501

**CITY OF NEW PRAGUE
RESIDENTIAL STORM SEWER RATE HISTORY
(2012 - 2025)**



Storm Sewer GO Bond Payments

Existing Principal Existing Interest Future Principal & Interest



Storm Sewer 606

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025 -	
			2024 Adopted	2025 Proposed	2024	% Difference
	Storm Sewer					
	Expense	\$415,927.18	\$403,445.00	\$480,337.00	\$76,892.00	19%
WAGES FULL-TIME	606-4-4311-101	\$64,474.74	\$68,092.00	\$67,390.00	-\$702.00	-1%
WAGES OVERTIME	606-4-4311-102	\$169.06	\$0.00		\$0.00	0
EMPLOYEE BENEFITS	606-4-4311-113	\$0.00	\$246.00	\$246.00	\$0.00	0%
EMPLOYER CONT. PERA	606-4-4311-121	\$4,799.61	\$5,107.00	\$5,054.00	-\$5,107.00	-100%
EMPLOYER CONT. FICA	606-4-4311-122	\$4,446.84	\$5,228.00	\$5,174.00	-\$54.00	-1%
PENSION (GERF) CHANGE	606-4-4311-129	\$5,746.00	\$0.00		\$0.00	0
HEALTH INSURANCE	606-4-4311-131	\$11,719.59	\$12,740.00	\$14,549.00	\$1,809.00	14%
DENTAL INSURANCE	606-4-4311-132	\$1,375.99	\$1,323.00	\$1,434.00	\$111.00	8%
LIFE & S-T DISABILITY INS	606-4-4311-133	\$232.64	\$208.00	\$202.00	-\$6.00	-3%
OPEB EXPENSE	606-4-4311-135	\$118.00	\$0.00		\$0.00	0
WORKER'S COMPENSATION	606-4-4311-151	\$3,032.39	\$2,806.00	\$2,789.00	-\$17.00	-1%
SUPPLIES	606-4-4311-200	\$26.92	\$50.00	\$50.00	\$0.00	0%
MOTOR FUEL	606-4-4311-212	\$1,972.98	\$5,000.00	\$5,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	606-4-4311-220	\$1,408.41	\$3,500.00	\$4,500.00	\$1,000.00	29%
AUDIT	606-4-4311-301	\$871.29	\$950.00	\$950.00	\$0.00	0%
ENGINEERING FEES	606-4-4311-303	\$0.00	\$500.00	\$500.00	\$0.00	0%
LINE LOCATES	606-4-4311-306	\$578.69	\$800.00	\$800.00	\$0.00	0%
PROFESSIONAL SERVICES	606-4-4311-310	\$3,222.35	\$1,000.00	\$100.00	-\$900.00	-90%
ADMINISTRATIVE FEES	606-4-4311-315	\$6,766.20	\$6,500.00	\$6,900.00	\$400.00	6%
POSTAGE	606-4-4311-320	\$0.00	\$50.00	\$50.00	\$0.00	0%
TELEPHONE	606-4-4311-321	\$84.46	\$100.00	\$100.00	\$0.00	0%
COMPUTER COMM/MAINT	606-4-4311-322	\$712.78	\$825.00	\$825.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	606-4-4311-340	\$0.00	\$50.00	\$50.00	\$0.00	0%
INSURANCES	606-4-4311-369	\$979.19	\$1,056.00	\$1,162.00	\$106.00	10%
CONTRACTED SERVICES	606-4-4311-401	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
REPAIRS & MAINTENANCE	606-4-4311-404	\$3,114.11	\$3,000.00	\$3,000.00	\$0.00	0%
RENTALS/LEASES/CONTRACTS	606-4-4311-410	\$0.00	\$100.00		-\$100.00	-100%
DEPRECIATION	606-4-4311-420	\$239,316.71	\$235,120.00	\$271,118.00	\$35,998.00	15%

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025 -	
			2024 Adopted	2025 Proposed	2024	% Difference
MISCELLANEOUS EXPENSE	606-4-4311-430	\$2.08	\$0.00		\$0.00	0
CREDIT CARD EXPENSE	606-4-4311-431	\$1,672.07	\$1,000.00	\$2,200.00	\$1,200.00	120%
DUES & SUBSCRIPTIONS	606-4-4311-433	\$5.00	\$50.00	\$50.00	\$0.00	0%
BAD DEBT	606-4-4311-438	\$17.32	\$0.00		\$0.00	0
CAPITAL OUTLAY	606-4-4311-500	\$0.00	\$0.00	\$11,000.00	\$11,000.00	0
DEBT SERVICE-INTEREST	606-4-4311-610	\$44,183.15	\$47,044.00	\$74,144.00	\$27,100.00	58%
BOND ISSUANCE FEES	606-4-4311-620	\$14,878.61	\$0.00		\$0.00	0
AMORITIZATION EXPENSE	606-4-4311-630	\$0.00	\$0.00		\$0.00	0
OPERATING TRANSFER-OUT	606-4-4311-720	\$0.00	\$0.00		\$0.00	0
	Revenue	\$450,587.41	\$401,040.00	\$429,680.00	\$28,640.00	7%
PERA PENSION OTHER REVENUE	606-3-0000-33439	\$6.00	\$0.00		\$0.00	0
SPECIAL ASSESSMENTS	606-3-0000-36100	\$0.00	\$0.00		\$0.00	0
MISCELLANEOUS REVENUE	606-3-0000-36200	\$0.00	\$0.00		\$0.00	0
INTEREST INCOME	606-3-0000-36210	\$32,214.75	\$100.00	\$100.00	\$0.00	0%
REIMBURSEMENTS	606-3-0000-36240	\$45.33	\$0.00		\$0.00	0
STORM SEWER REVENUE	606-3-0000-37205	\$405,186.58	\$399,840.00	\$428,480.00	\$28,640.00	7%
CONTRIBUTED CAPITAL	606-3-0000-37415	\$0.00	\$0.00		\$0.00	0
PENALTIES	606-3-0000-37460	\$1,412.10	\$1,100.00	\$1,100.00	\$0.00	0%
TRANSFER IN	606-3-0000-39200	\$0.00	\$0.00		\$0.00	0
BOND PREM AMORTIZIATION	606-3-0000-39500	\$11,722.65	\$0.00		\$0.00	0
STATE AID	606-3-4311-33435	\$0.00	\$0.00		\$0.00	0
CONTR. OF CAPITAL ASSET	606-3-4311-37415	\$0.00	\$0.00		\$0.00	0
Grand Total Exp-Rev		-\$34,660.23	\$2,405.00	\$50,657.00		

NEW PRAGUE GOLF CLUB

The New Prague Golf Club is located within Memorial Park and was established in 1931.

The golf club, membership, and competition in the area have changed. The nine-hole golf course has expanded to an 18-hole course in the late 1960's. In the 1970s membership was comprised of approximately 30% residents, increasing to 45% in the early 1990s. Membership trends over recent years included 260 members in 2018; 226 in 2019 and have continued to grow since 2020. The golf club provides recreational opportunities for a wide demographic in the community including leagues and lessons for all ages and abilities, juniors to seniors.

The golf course property includes a club house which can accommodate 100 people on the second-floor dining. Up to 100 people can be accommodate on the 3rd floor, which includes a kitchen, full bar, two outdoor patios and restrooms. The first floor includes a golf shop, ladies locker rooms/restrooms and the business office. The men's locker room and additional restrooms are located on the basement level. The Golf club hosts weddings, anniversaries, reunions, bingo, meeting, birthday parties along with daily lunches.

The 2025 Revenue Budget reflects an increase to membership fees/dues: \$20 single, \$30 couple, and \$50 families.

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SALES	\$ (75,523)	\$ (62,000)	\$ (84,200)	\$ (22,200)	35.81%
CHARGES FOR SERVICES	\$ (911,369)	\$ (880,536)	\$ (947,602)	\$ (67,066)	7.62%
FOOD & BEVERAGE	\$ (418,371)	\$ (389,000)	\$ (411,000)	\$ (22,000)	5.66%
MISCELLANEOUS	\$ (26,032)	\$ (3,500)	\$ (11,300)	\$ (7,800)	222.86%
TRANSFERS IN	\$ (121,270)	\$ (41,946)	\$ (320,000)	\$ (278,054)	662.89%
TOTAL REVENUE	\$ (1,552,564)	\$ (1,376,982)	\$ (1,774,102)	\$ (397,120)	28.84%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GOLF OPERATIONS	\$ 540,992	\$ 537,881	\$ 901,719	\$ 363,837	67.64%
FOOD & BEVERAGE	\$ 349,291	\$ 350,294	\$ 333,676	\$ (16,618)	-4.74%
MAINTENANCE	\$ 614,386	\$ 520,658	\$ 594,078	\$ 73,420	14.10%
TOTAL EXPENSES	\$ 1,504,669	\$ 1,408,833	\$ 1,829,473	\$ 420,639	29.86%
DIFFERENCE	\$ (47,895)	\$ 31,851	\$ 55,371	\$ 23,519	

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NEW PRAGUE GOLF CLUB 2025 PROPOSED BUDGET REPORT

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MANAGEMENT STATEMENT

It is the goal of the New Prague Golf Club to provide a well maintained and affordable municipal golf facility for the residents of New Prague and surrounding areas. The NPGC strives to build a strong image within the community by offering quality services, programs and a facility able to host tournaments accessible to all.

FORECAST

The 2025 Golf Budget is projected to forecast the financial operation of the New Prague Golf Club. Golf revenue will realize an increase in revenue by \$397,120 or 29% and an increase in expenses of \$420,639 or 30% in 2025 compared to 2024.

REVENUE

The Golf Board and Golf Professionals Enterprise, LLC are increasing membership dues by \$20/single, \$30/couple, \$40/family

EXPENSES

Personnel: There are two full-time employees in the Maintenance Department and there is a percentage of City administration staff wages in Golf Operations.

- Wages Full-time – Full-time wages reflect 2.8% COLA w/step adjustments (under the current compensation plan).
- Health Insurance – reflects an increase of 4.7% in premium for 2025. HSA contributions will increase from \$1,000 (family) to \$2,250 and \$500 (single) to \$1,125.
 - Note: Insurance providers will change effective Jan. 1, 2025 from HealthPartners to BlueCross Blue Shield. This change is effective for the entire Sourcewell insurance pool.
- Dental Insurance – There is a 12.6% decrease in dental insurance premiums for 2025.
 - Note: Insurance providers will change effective Jan. 1, 2025 from Delta Dental to HealthPartners. This change is due to bid results completed in 2024
- Life, Long-Term Disability and Short-Term Disability – 0% change in 2025 as part of the 36-month rate guarantee established in 2023.

Operating Expenses:

- Golf Operations in total, reflects an increase to expense of \$82,420 or 17.60% from 2024 to 2025 budgeted expenses.
 - Employee Wages & Benefits reflects an increase of \$3,652 or 3.08%
 - Operating Expenses reflects an increase of \$78,767 or 18.78%
- Food & Beverage in total, reflects an increase to expense of \$2,458 or .70% from 2024 to 2025
 - Employee Wages & Benefits reflects an increase of \$8,468 or 6.42%
 - Operating Expenses reflect an increase of -\$6,010 or -2.75%
- Maintenance in total, reflects an increase to expense of \$67,116 or 12.89% from 2024 to 2025.
 - Employee Wages & Benefits reflects an increase of \$37,435 or 11.71%
 - Operating expense reflect an increase of \$29,681 or 14.77%

	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SALES	\$ (75,523)	\$ (62,000)	\$ (84,200)	\$ (22,200)	35.81%
CHARGES FOR SERVICES	\$ (911,369)	\$ (880,536)	\$ (947,602)	\$ (67,066)	7.62%
FOOD & BEVERAGE	\$ (418,371)	\$ (389,000)	\$ (411,000)	\$ (22,000)	5.66%
MISCELLANEOUS	\$ (26,032)	\$ (3,500)	\$ (11,300)	\$ (7,800)	222.86%
TRANSFERS IN	\$ (121,270)	\$ (41,946)	\$ (320,000)	\$ (278,054)	662.89%
TOTAL REVENUE	\$ (1,552,564)	\$ (1,376,982)	\$ (1,774,102)	\$ (397,120)	28.84%
	2023	2024	2025	2024 to 2025	2024 to 2025
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GOLF OPERATIONS	\$ 540,992	\$ 537,881	\$ 901,719	\$ 363,837	67.64%
FOOD & BEVERAGE	\$ 349,291	\$ 350,294	\$ 333,676	\$ (16,618)	-4.74%
MAINTENANCE	\$ 614,386	\$ 520,658	\$ 594,078	\$ 73,420	14.10%
TOTAL EXPENSES	\$ 1,504,669	\$ 1,408,833	\$ 1,829,473	\$ 420,639	29.86%
DIFFERENCE	\$ (47,895)	\$ 31,851	\$ 55,371	\$ 23,519	

GOLF DEPARTMENT GO BOND PAYMENT SCHEDULE							
GO Bonds	2024	2025	2026	2027	2028	2029	2030
CIP 2014							
Project Cost - \$50,000							
Principal	\$ 5,000.00						
Interest	\$ 62.50						
CIP 2015							
Project Cost - \$85,000							
Principal	\$ 10,000.00	\$ 10,000.00					
Interest	\$ 375.00	\$ 125.00					
CIP 2016							
Project Cost - \$74,000							
Principal	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00				
Interest	\$ 461.25	\$ 276.75	\$ 92.25				
CIP 2022							
Project Cost - \$210,000							
Principal	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00		
Interest	\$ 9,500.00	\$ 7,500.00	\$ 5,500.00	\$ 3,375.00	\$ 1,125.00		
CIP 2024							
Project Cost - \$175,000							
Principal			\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00
Interest		\$ 10,086.81	\$ 8,000.00	\$ 6,375.00	\$ 4,625.00	\$ 2,875.00	\$ 1,000.00
TOTAL							
Principal	\$ 64,000.00	\$ 59,000.00	\$ 79,000.00	\$ 80,000.00	\$ 80,000.00	\$ 35,000.00	\$ 40,000.00
Interest	\$ 10,398.75	\$ 17,988.56	\$ 13,592.25	\$ 9,750.00	\$ 5,750.00	\$ 2,875.00	\$ 1,000.00
TOTAL PAYMENTS	\$ 74,398.75	\$ 76,988.56	\$ 92,592.25	\$ 89,750.00	\$ 85,750.00	\$ 37,875.00	\$ 41,000.00

		Green Fees					
		----- Thru 9/9/2024 -----		Sales/Round	% of Total	2025 Projected Rds	2025 Proj. Green Fees
Item #	Description	Rounds	Sales				
	Member Rounds	8,453	\$ -	\$ -	28.90%	10,116	\$0.00
	Green Fee Rounds	20,794	\$ 272,498.07	\$ 13.10	71.10%	24,884	\$326,099.51
		29,247	\$ 272,498.07	\$ 9.32	100.00%	35,000	\$ 326,099.51
	Rate Increase					1.05	\$342,404.49

2011 - 2025 NEW PRAGUE CONTRACTUAL AGREEMENTS

GOLF MANAGEMENT ENTERPRISES, LLC

<u>CONTRACT YEAR</u>	<u>CONTRACT BASE FEE</u>		<u>ADDITIONAL ADJUSTMENT</u>	<u>INCENTIVE PAYMENT</u>	<u>TOTAL COMPENSATION</u>	<u>\$ Difference</u>	<u>% Difference</u>
2011*	\$55,000		0	0	\$55,000		
2012	\$83,000	(1)	0	\$9,562.80	\$92,562.80	\$28,000	50.9%
2013	\$88,000		0	0	\$88,000	\$5,000	6.0%
2014	\$89,760		\$880	\$7,913.85	\$98,553.85	\$1,760	2.0%
2015	\$114,760	(2)	0	\$1,898.78	\$116,658.78	\$25,000	27.9%
2016	\$119,760		0	0	\$119,760	\$5,000	4.4%
2017	\$130,000		0	0	\$130,000	\$10,240	8.6%
2018	\$130,000		0	"tbd"	\$130,000	\$0	0.0%
2019	\$130,000		0	"tbd"	\$130,000	\$0	0.0%

GOLF PROFESSIONAL ENTERPRISES, LLC

2020	\$73,333		0	0	\$73,333		
2021	\$85,000		0	0	\$85,000	\$11,667	15.9%
2022	\$90,000		0	0	\$90,000	\$5,000	5.88%
2023	\$94,500		0	0	\$94,500	\$4,500	5.00%
2024	\$100,170	(3)	0	0	\$100,170	\$5,670	6.00%
2025	\$102,173		0	0	\$102,173	\$2,003	2.00%

* 11 months

(1) - Beginning in 2012, \$13,00 in part-time wages for the City was moved into GME contract base fee

(2) - City increased the GME Contract for F&B/GO employee

(3) - Proposed by Golf Board

Sum of Amount	Years												
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2040	Grand Total
Golf	321,500	298,500	149,000	81,600	-	330,000	84,000	6,500	277,000	5,000	30,000	23,509	1,606,609
Backflow Prevention for Irr. System												2	2
RPZ Backflow 2016, Rebuild is possible.												2	2
Brush Chipper (35% of cost)				12,600									12,600
2028-Brush Chipper - 20% Streets, 15% Electric, 30% Parks, 35% Golf. (Replacement of a 2013 Morbark Brush Chipper M12-R)				12,600									12,600
Clubhouse Chairs	2,500	2,500											5,000
Replace first half of dining room chairs in clubhouse.	2,500												2,500
Replace second half of dining room chairs in clubhouse.		2,500											2,500
Core Harvester													
Ryan Core Harvester 2015, Picks up cores after aerification.													
Dump Truck		15,000											15,000
Chevy Dump Truck 1992		15,000											15,000
Equipment Lift													
Equipment lift 2015													
Fairway / Deep Tine Aerifier			65,000										65,000
Vertidrain 7120 2011			65,000										65,000
Fairway Mower #1	70,000												70,000
Jacobsen 570 2011	70,000												70,000
Fairway Mower #2						80,000							80,000
Toro 3555 2018						80,000							80,000
Fertilizer Spreader #1								6,500					6,500
Lely Fert Spreader 2012								6,500					6,500

Sum of Amount	Years												
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2040	Grand Total
Fertilizer Spreader #2													
Earthway 2015													
Golf Carts						250,000							250,000
(60) Club Cars 2024						250,000							250,000
Greens / Tee Aerifier				50,000									50,000
Toro ProCore 648 2012				50,000									50,000
Greens Brush												1	1
Greens Brush 2013												1	1
Greens Mower #1		44,000											44,000
Toro 3220 #1 2016		44,000											44,000
Greens Mower #2		44,000											44,000
Toro 3220 #2 2016		44,000											44,000
Greens Roller #1		18,000											18,000
Smithco Roller 2011		18,000											18,000
Greens Roller #2				19,000									19,000
Toro 1260 Roller 2014				19,000									19,000
Leaf Blower #1			15,000										15,000
Buffalo Blower 2004			15,000										15,000
Leaf Blower #2			15,000										15,000
Buffalo Blower 2007			15,000										15,000
Leaf Blower #3												15,000	15,000
Turco Blower 2018												15,000	15,000
Mower #3									48,000				48,000
Toro 3320 #3 2023									48,000				48,000

Sum of Amount	Years												
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2040	Grand Total
Mower #4									48,000				48,000
Toro 3320 #4 2023									48,000				48,000
Pressure Washer												8,500	8,500
Hotsy Pressure Washer 2014												8,500	8,500
Reel Sharpener		85,000											85,000
Duel Express Grinder 2005		85,000											85,000
Rough Mower #1	105,000												105,000
Toro 4100D 2015	105,000												105,000
Rough Mower #2									105,000				105,000
Toro 4700 2023									105,000				105,000
Skid Loader									36,000				36,000
Bobcat Skid loader 2013									36,000				36,000
Slit Seeder												1	1
Turfco Tri Wave 2014												1	1
Sod Cutter												1	1
Ryan Sod Cutter 2013												1	1
Sprayer	75,000												75,000
Toro Sprayer 300 2013	75,000												75,000
Stump Grinder (1/3 of cost)										5,000			5,000
Split equally between Streets, Parks, and Golf.										5,000			5,000
Top dresser												1	1
Turfco Top dresser 2015												1	1
Tractor							40,000						40,000
Toro Sand Pro 2023											30,000		30,000

	Golf 603		Enterprise Funds			
Description	Account Code	FY2023 Actuals	2024 Adopted	2025	Difference 2025-	
			Budget	Proposed	2024	% Difference
	Golf					
	Revenue	\$10,755.35	\$0.00	\$0.00	\$0.00	0
STATE AID-PERA	603-3-0000-33426	\$4,295.01	\$0.00	\$0.00	\$0.00	0
PERA PENSION OTHER REVENUE	603-3-0000-33439	\$27.00	\$0.00	\$0.00	\$0.00	0
SALE OF FIXED ASSETS	603-3-0000-39101	\$0.00	\$0.00	\$0.00	\$0.00	0
BOND PREMIUM AMORTIZATION	603-3-0000-39500	\$6,433.34	\$0.00	\$0.00	\$0.00	0
	Golf Food & Beverage					
	Expense	\$349,290.97	\$350,294.00	\$333,676.00	-\$16,618.00	-5%
WAGES OVERTIME	603-4-4512-102	\$734.07	\$0.00	\$500.00	\$500.00	0
WAGES PART-TIME	603-4-4512-103	\$102,957.08	\$101,270.00	\$102,000.00	\$730.00	1%
GRATUITIES	603-4-4512-104	\$11,918.25	\$11,000.00	\$11,000.00	\$0.00	0%
EMPLOYEE BENEFITS	603-4-4512-113	\$0.00	\$0.00	\$0.00	\$0.00	0
UNEMPLOYMENT BENEFITS	603-4-4512-114	\$312.12	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4512-121	\$4,494.91	\$9,206.00	\$4,500.00	-\$4,706.00	-51%
EMPLOYER CONT. F I C A	603-4-4512-122	\$8,907.07	\$9,431.00	\$7,000.00	-\$2,431.00	-26%
EMPLOYER PAID INSURANCE	603-4-4512-130	\$0.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMPENSATION	603-4-4512-151	\$787.00	\$917.00	\$866.00	-\$51.00	-6%
SUPPLIES - GENERAL	603-4-4512-210	\$20,330.89	\$18,000.00	\$18,000.00	\$0.00	0%
TOWELS/LINENS	603-4-4512-217	\$5,140.94	\$7,500.00	\$4,800.00	-\$2,700.00	-36%
COGS - ALCOHOL	603-4-4512-251	\$61,314.74	\$60,000.00	\$60,000.00	\$0.00	0%
COGS - BEV NON-ALCOHOL	603-4-4512-254	\$18,689.30	\$22,000.00	\$17,000.00	-\$5,000.00	-23%
COGS - FOOD	603-4-4512-259	\$84,863.32	\$80,000.00	\$81,760.00	\$1,760.00	2%
COGS - SUNDRIES	603-4-4512-262	\$9,995.35	\$7,470.00	\$7,650.00	\$180.00	2%
EXPIRED GOODS	603-4-4512-263	\$999.01	\$500.00	\$500.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	603-4-4512-340	\$0.00	\$0.00	\$0.00	\$0.00	0
INSURANCE DEDUCTIBLE	603-4-4512-365	\$0.00	\$0.00	\$0.00	\$0.00	0
REPAIRS & MAINTENANCE	603-4-4512-404	\$4,504.92	\$4,000.00	\$4,000.00	\$0.00	0%
EQUIPMENT RENTAL	603-4-4512-415	\$2,746.80	\$2,500.00	\$2,600.00	\$100.00	4%
MISCELLANEOUS EXPENSE	603-4-4512-430	\$6,334.77	\$2,000.00	\$2,000.00	\$0.00	0%
LICENSE FEES/REGISTRATION	603-4-4512-460	\$4,260.43	\$4,500.00	\$4,500.00	\$0.00	0%

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-	
			2024 Adopted	2025	2024	% Difference
CAPITAL OUTLAY	603-4-4512-500	\$0.00	\$10,000.00	\$5,000.00	-\$5,000.00	-50%
	Revenue	\$418,370.87	\$389,000.00	\$411,000.00	\$22,000.00	6%
FACILITY FEES	603-3-4512-38044	\$6,268.00	\$6,000.00	\$6,000.00	\$0.00	0%
GRATUITIES	603-3-4512-38045	\$11,918.25	\$11,000.00	\$11,000.00	\$0.00	0%
FOOD SALES	603-3-4512-38140	\$159,725.35	\$150,000.00	\$160,000.00	\$10,000.00	7%
BEVERAGE NON-ALCOHOL	603-3-4512-38141	\$29,807.33	\$28,000.00	\$30,000.00	\$2,000.00	7%
BEVERAGE ALCOHOL	603-3-4512-38142	\$200,917.22	\$185,000.00	\$195,000.00	\$10,000.00	5%
SUNDRIES	603-3-4512-38143	\$9,734.72	\$9,000.00	\$9,000.00	\$0.00	0%
	Golf Maintenance					
	Expense	\$614,386.27	\$520,658.00	\$594,078.00	\$73,420.00	14%
WAGES FULL-TIME	603-4-4513-101	\$172,463.60	\$182,506.00	\$191,045.00	\$8,539.00	5%
WAGES OVERTIME	603-4-4513-102	\$1,769.38	\$1,000.00	\$1,000.00	\$0.00	0%
WAGES PART-TIME	603-4-4513-103	\$96,859.58	\$80,000.00	\$105,000.00	\$25,000.00	31%
EMPLOYEE BENEFITS	603-4-4513-113	\$760.00	\$760.00	\$760.00	\$0.00	0%
UNEMPLOYMENT BENEFITS	603-4-4513-114	\$0.00	\$2,546.00	\$0.00	-\$2,546.00	-100%
VACATION ACCRUAL	603-4-4513-115	-\$104.38	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4513-121	\$15,354.69	\$14,324.00	\$14,283.00	-\$41.00	0%
EMPLOYER CONT. F I C A	603-4-4513-122	\$20,248.10	\$20,276.00	\$20,211.00	-\$65.00	0%
GERF CHANGE	603-4-4513-129	\$37,296.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	603-4-4513-131	\$12,594.08	\$13,312.00	\$29,959.00	\$16,647.00	125%
DENTAL INSURANCE	603-4-4513-132	\$2,385.00	\$1,796.00	\$1,731.00	-\$65.00	-4%
LIFE & S-T DISABILITY	603-4-4513-133	\$542.30	\$525.00	\$536.00	\$11.00	2%
OPEB EXPENSE	603-4-4513-135	\$405.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMP INSURANCE	603-4-4513-151	\$3,624.71	\$2,663.00	\$3,822.00	\$1,159.00	44%
SUPPLIES - GENERAL	603-4-4513-210	\$7,079.02	\$6,000.00	\$8,000.00	\$2,000.00	33%
MOTOR FUELS	603-4-4513-212	\$24,568.03	\$25,000.00	\$25,000.00	\$0.00	0%
FERTILIZER & CHEMICALS	603-4-4513-216	\$64,561.78	\$40,000.00	\$45,000.00	\$5,000.00	13%
R & M - MACHINERY PARTS	603-4-4513-221	\$26,989.78	\$30,000.00	\$30,000.00	\$0.00	0%
R & M - IRRIGATION	603-4-4513-222	\$13,825.95	\$15,000.00	\$15,000.00	\$0.00	0%
SAFETY EQUIP & TRAINING	603-4-4513-231	\$639.54	\$800.00	\$631.00	-\$169.00	-21%
R & M - COURSE GEN IMPROV	603-4-4513-247	\$11,650.53	\$15,000.00	\$15,000.00	\$0.00	0%

Description	Account Code	Enterprise Funds			Difference 2025-	
		FY2023 Actuals	2024 Adopted Budget	2025 Proposed	2024	% Difference
TRAVEL, CONF, MILEAGE ALLOW	603-4-4513-330	\$115.00	\$500.00	\$500.00	\$0.00	0%
ELECTRIC	603-4-4513-381	\$1,883.22	\$1,400.00	\$1,600.00	\$200.00	14%
WATER/SEWER	603-4-4513-382	\$81,930.67	\$62,000.00	\$62,000.00	\$0.00	0%
REPAIRS & MAINTENANCE	603-4-4513-404	\$805.13	\$1,750.00	\$2,000.00	\$250.00	14%
R & M - PRIVATE CART REPAIRS	603-4-4513-405	\$5,396.91	\$3,500.00	\$5,000.00	\$1,500.00	43%
UNIFORMS	603-4-4513-417	\$0.00	\$0.00	\$0.00	\$0.00	0
OPERATING LEASE PAYMENTS	603-4-4513-419	\$0.00	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS EXPENSE	603-4-4513-430	\$5.15	\$0.00	\$1,000.00	\$1,000.00	0
SPECIAL PROJECTS	603-4-4513-441	\$10,737.50	\$0.00	\$15,000.00	\$15,000.00	0
CAPITAL OUTLAY	603-4-4513-500	\$0.00	\$0.00	\$0.00	\$0.00	0
Golf Operations						
	Expense	\$540,991.85	\$537,881.11	\$901,718.56	\$263,837.45	49%
WAGES FULL-TIME-	603-4-4511-101	\$18,065.16	\$50,920.00	\$21,744.00	-\$29,176.00	-57%
WAGES OVERTIME	603-4-4511-102	\$506.50	\$250.00	\$250.00	\$0.00	0%
WAGES PART-TIME	603-4-4511-103	\$58,384.00	\$50,000.00	\$50,000.00	\$0.00	0%
EMPLOYEE BENEFITS	603-4-4511-113	\$8.68	\$117.00	\$117.00	\$0.00	0%
EMPLOYER CONT. P E R A	603-4-4511-121	\$2,936.08	\$2,613.00	\$2,675.00	\$62.00	2%
EMPLOYER CONT. F I C A	603-4-4511-122	\$5,788.66	\$9,953.00	\$5,517.00	-\$4,436.00	-45%
EMPLOYER PAID INSURANCE	603-4-4511-130	\$0.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	603-4-4511-131	\$3,766.37	\$3,572.00	\$3,953.00	\$381.00	11%
DENTAL INSURANCE	603-4-4511-132	\$341.70	\$362.00	\$319.00	-\$43.00	-12%
LIFE & S-T DISABILITY	603-4-4511-133	\$59.82	\$62.00	\$63.00	\$1.00	2%
WORKER'S COMP INSURANCE	603-4-4511-151	\$765.44	\$651.00	\$859.00	\$208.00	32%
COMPUTER SUPPORT SERVICES	603-4-4511-207	\$11,383.62	\$11,250.00	\$13,550.00	\$2,300.00	20%
SUPPLIES - GENERAL	603-4-4511-210	\$4,738.51	\$5,500.00	\$5,500.00	\$0.00	0%
SUPPLIES - CLEANING	603-4-4511-211	\$603.53	\$500.00	\$1,000.00	\$500.00	100%
MOTOR FUELS	603-4-4511-212	\$0.00	\$0.00	\$0.00	\$0.00	0
COGS - GOLF MERCHANDISE	603-4-4511-260	\$24,348.80	\$25,000.00	\$30,000.00	\$5,000.00	20%
COGS - CLOTHING	603-4-4511-261	\$18,712.98	\$15,000.00	\$17,500.00	\$2,500.00	17%
COGS - SPECIAL ORDER	603-4-4511-262	\$9,299.29	\$8,000.00	\$8,000.00	\$0.00	0%
SUPPLIES - OFFICE	603-4-4511-264	\$2,327.25	\$2,400.00	\$2,000.00	-\$400.00	-17%

Description	Account Code	Enterprise Funds		Difference 2025-		% Difference
		FY2023 Actuals	2024 Adopted Budget	2025 Proposed	2024	
DRIVING RANGE	603-4-4511-265	\$7,386.62	\$5,000.00	\$7,000.00	\$2,000.00	40%
AUDIT	603-4-4511-301	\$6,745.76	\$5,250.00	\$7,102.00	\$1,852.00	35%
CIVIL LEGAL FEES	603-4-4511-305	\$88.60	\$750.00	\$500.00	-\$250.00	-33%
PROFESSIONAL SERVICES	603-4-4511-310	\$121.80	\$0.00	\$0.00	\$0.00	0
HANDICAP SERVICES	603-4-4511-318	\$5,970.00	\$6,000.00	\$6,000.00	\$0.00	0%
PROF. FEES - CONSULTING	603-4-4511-319	\$114.11	\$0.00	\$0.00	\$0.00	0
TELEPHONE / CABLE	603-4-4511-321	\$6,860.51	\$7,600.00	\$7,600.00	\$0.00	0%
COMPUTER COMM/MAINT	603-4-4511-322	\$3,607.24	\$4,000.00	\$4,000.00	\$0.00	0%
POSTAGE	603-4-4511-323	\$931.08	\$900.00	\$950.00	\$50.00	6%
ADVERTISING & PUBLICATIONS	603-4-4511-340	\$564.40	\$1,500.00	\$1,000.00	-\$500.00	-33%
PROMOTION	603-4-4511-341	\$4,150.00	\$4,500.00	\$3,800.00	-\$700.00	-16%
INSURANCES	603-4-4511-369	\$14,443.10	\$12,662.11	\$13,928.00	\$1,265.89	10%
ELECTRIC	603-4-4511-381	\$22,290.05	\$21,000.00	\$23,000.00	\$2,000.00	10%
WATER/SEWER	603-4-4511-382	\$5,217.09	\$5,000.00	\$5,500.00	\$500.00	10%
STORM SEWER UTILITIES	603-4-4511-383	\$5,989.04	\$6,000.00	\$6,000.00	\$0.00	0%
REFUSE	603-4-4511-384	\$4,208.93	\$4,000.00	\$4,500.00	\$500.00	13%
NATURAL GAS	603-4-4511-385	\$7,885.31	\$9,500.00	\$9,500.00	\$0.00	0%
CONTRACTED SERVICES	603-4-4511-401	\$94,609.00	\$100,170.00	\$102,173.00	\$2,003.00	2%
REPAIRS & MAINTENANCE	603-4-4511-404	\$13,969.09	\$13,000.00	\$13,000.00	\$0.00	0%
EQUIPMENT RENTAL	603-4-4511-411	\$5,925.74	\$5,200.00	\$5,200.00	\$0.00	0%
TOURNAMENT FLEET RENTALS	603-4-4511-412	\$10,630.00	\$6,000.00	\$3,000.00	-\$3,000.00	-50%
PORTABLE TOILETS	603-4-4511-418	\$2,221.14	\$1,800.00	\$2,000.00	\$200.00	11%
DEPRECIATION	603-4-4511-420	\$98,716.74	\$84,000.00	\$143,105.00	\$59,105.00	70%
MISCELLANEOUS EXPENSE	603-4-4511-430	\$4.76	\$250.00	\$0.00	-\$250.00	-100%
CASH (OVER) SHORT	603-4-4511-431	\$6,284.13	\$0.00	\$0.00	\$0.00	0
DUES & SUBSCRIPTIONS	603-4-4511-433	\$1,247.38	\$1,000.00	\$1,200.00	\$200.00	20%
CREDIT CARD FEES	603-4-4511-437	\$32,574.29	\$29,000.00	\$29,000.00	\$0.00	0%
BAD DEBT EXPENSE	603-4-4511-438	\$0.00	\$250.00	\$0.00	-\$250.00	-100%
LICENSE FEES/REGISTRATION	603-4-4511-460	\$175.00	\$1,000.00	\$1,000.00	\$0.00	0%
DONATION OTHER CIVIC ORG.	603-4-4511-490	\$0.00	\$0.00	\$0.00	\$0.00	0
CAPITAL OUTLAY	603-4-4511-500	\$0.00	\$0.00	\$320,000.00	\$320,000.00	0

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-	
			2024 Adopted	2025	2024	% Difference
			Budget	Proposed		
DEBT SERVICE INTEREST	603-4-4511-611	\$12,864.55	\$10,399.00	\$13,613.56	\$3,214.56	31%
BOND ISSUANCE FEES	603-4-4511-620	\$3,160.00	\$6,000.00	\$5,000.00	-\$1,000.00	-17%
	Revenue	\$1,125,772.02	\$1,003,982.00	\$1,363,102.00	\$359,120.00	36%
EMPLOYEE GOLF PUNCH CARD	603-3-4511-34710	\$2,334.08	\$0.00	\$0.00	\$0.00	0
INTEREST INCOME	603-3-4511-36210	\$11,635.31	\$0.00	\$5,000.00	\$5,000.00	0
FINANCE CHARGE INCOME	603-3-4511-36220	\$0.00	\$0.00	\$0.00	\$0.00	0
ATM INCOME	603-3-4511-36221	\$0.00	\$0.00	\$0.00	\$0.00	0
CONTRIBUTIONS AND DONATIONS	603-3-4511-36230	\$1,283.14	\$0.00	\$1,300.00	\$1,300.00	0
REIMBURSEMENTS	603-3-4511-36240	\$879.46	\$500.00	\$500.00	\$0.00	0%
MEMBERSHIP DUES	603-3-4511-38040	\$299,037.57	\$306,000.00	\$315,000.00	\$9,000.00	3%
ADDITIONAL FEES	603-3-4511-38041	\$8,270.00	\$8,500.00	\$8,500.00	\$0.00	0%
RENTALS	603-3-4511-38042	\$100.00	\$500.00	\$500.00	\$0.00	0%
LESSONS	603-3-4511-38043	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
MISCELLANEOUS INCOME	603-3-4511-38045	\$1,378.80	\$0.00	\$1,500.00	\$1,500.00	0
GOLF MERCHANDISE	603-3-4511-38046	\$40,061.99	\$50,000.00	\$50,000.00	\$0.00	0%
CLOTHING	603-3-4511-38047	\$25,971.46	\$20,000.00	\$25,000.00	\$5,000.00	25%
GREEN FEES	603-3-4511-38048	\$350,403.01	\$304,459.00	\$342,404.00	\$37,945.00	12%
DAILY CART FEES	603-3-4511-38049	\$207,563.23	\$214,727.00	\$223,198.00	\$8,471.00	4%
PRIVATE CART FEES	603-3-4511-38050	\$14,445.00	\$17,850.00	\$27,000.00	\$9,150.00	51%
DRIVING RANGE	603-3-4511-38051	\$24,375.90	\$25,000.00	\$26,000.00	\$1,000.00	4%
SPECIAL ORDER-MERCHANDISE	603-3-4511-38052	\$9,489.20	\$8,000.00	\$9,200.00	\$1,200.00	15%
PRIVATE CART REPAIRS	603-3-4511-38053	\$7,273.87	\$4,000.00	\$5,500.00	\$1,500.00	38%
OPERATING TRANSFER IN	603-3-4511-39200	\$121,270.00	\$41,946.00	\$0.00	-\$41,946.00	-100%
BOND PROCEEDS	603-3-4511-38054	\$0.00	\$0.00	\$100,000.00	\$100,000.00	0
USE OF FUND BALANCE	603-3-4511-38055	\$0.00	\$0.00	\$220,000.00	\$220,000.00	0
Grand Total Exp-Rev		-\$50,229.15	\$15,851.11	\$55,370.56		

New Prague, Minnesota

A Tradition of Progress

NEW PRAGUE SPECIAL REVENUE FUNDS NEW PRAGUE CAPITAL PROJECT FUNDS NEW PRAGUE DEBT SERVICE FUNDS 2025 PROPOSED BUDGET REPORTS

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SPECIAL REVENUE FUNDS

Special Revenue Funds are established to collect money that must be used for a specific project and provide an extra level of accountability to taxpayers that their tax dollars will go toward an intended purpose.

(203) Development Revolving Loan – Grant from the State to use as a loan to New Prague Opportunities which was for (the “blue” building for MVE - Chart). When the money was paid back; the city was able to keep approx. \$100,000 for loan revolving purposes. Use of these funds are restricted because they are State MIF Funds which cannot be used for retail business, housing and/or transferred to Small Cities.

Currently this fund has a balance of \$167,295.

(204) Small Cities Revolving Grant – Leftover State “Small Cities” Funds that became available to residential customers to up-grade their homes. However, if the house was sold within 10 years, the residential customer must reimburse the city at a pro-rata share of the house loan. \$80,000 was sent to LeSueur County for this housing rehabilitation program of which 5 of 20 homes, funded, were rehabilitated in 2011 within the City. This term expired March of 2021.

Currently this fund has a balance of \$32,947.

(206) Special Economic Development (2017) – This fund was created with monies received from Chart in the amount of \$173,639 from the “claw back” payment for not meeting their job goals. The City Council approved the transfer from Funds 239 and 240 – Tax Abatement in the amount of \$47,406 to this fund in December 2018.

Currently this fund has balance of \$232,977.

(207) 2016 Small Cities Project (SCDP): This program was established in 2016 for the Rehabilitation of 6 commercial units and 4 commercial rental units. Funding to undertake this project came from a 2008 SCDP Grant of \$300,000 (repaid from the Westgate Townhome Project in 2015) and owner matching Funds of \$73,200. There have been (2) commercial establishments that have utilized this program in 2017, (2) in 2018, (1) in 2019 and (1) in 2020. This program closed in 2020, however, payments into this fund will continue until 2030.

Currently this fund has a balance of \$194,778.

(208) 2017 Small Cities Development Program (SCDP): This Program was established to assist in the rehabilitation of 20 residential owner-occupied units, 5 residential rental units and 8 commercial units. Funding to undertake this project is a 2017 SCDP Grant of \$295,550, the City’s former MN Investment Fund of \$476,100 and property owner matching funds of \$249,000 for a total estimated project cost of \$1,020,650. There were (4) residents that utilized this program. This Program closed in 2020.

Currently this fund has a balance of \$477,163.

(209) American Rescue Plan Act of 2021: A 1.9 billion economic stimulus bill passed to speed up the United States’ recovery from the economic and health effects of COVID-19 pandemic and the ongoing recession. The City of New Prague was allotted \$902,999.14: receiving \$437,183 in July 2021, \$14,316.54 in November 2021 and \$451,499.57 in December 2021. The use of the funds must be decided by the end of 2024 and spent by the end of 2026.

All funds will be spent as of 12/31/2024, resulting in a \$0 fund balance at year end.

SPECIAL REVENUE FUNDS

(210) Federal Grants: This fund is for tracking federal grant money and associated expenditures. **Currently this fund has a balance of \$0.**

(227) Rental Property – This account has two (2) City owned rental properties. The first one is the rental house located @ 208 Central Ave N. (directly north of City Hall). Revenue comes from the rent and is used to pay expenses. was \$200/monthly. As of April 1, 2023 this property will no longer be a rented out and the structure was demolished June 28th, 2023.

The second rental property is a rental building at 505 5th Ave NW (tin building Southwest of the Fire/Ambulance Building) that was entered into on Dec. 2012 and is \$600.

Currently this fund has a balance of \$34,102.

(228) Park Acquisition Fees – Collected from developers and can be used only for the acquisition of land for parks. The city had entered into a 3-year lease agreement with Ralph Sullivan (Lanesburg Farms, LLC) in 2023. Lease payments for years 2023, 2024, and 2025 will be \$27,332.85 for the land that is owned by the city located at the SW intersection of Highway 13/21 and County Rd 29. 2023 property taxes in the amount of \$2,078 is paid thru the Parks Budget. There are not any definitive plans to acquire additional park land currently utilizing this fund.

Currently this fund has a balance of \$216,378.

(230) Park Equipment – Collected thru the building permit (.0025% of the value of a new home) or based on the demand new platted land is expected to make on the park system (the fee schedule provides for the fees based on fair market value of the undeveloped land and the land demand the use puts on the park system), for purchases of new or expanded 197 park equipment (not for repairs and maintenance).

Currently this fund has a balance of \$121,062.

(233) Crime Prevention – Fund designed for forfeiture revenue and expenses; annual contribution of \$4,000.00 received from the School District to buy drug awareness, educational and promotional material.

Currently this fund has a balance of \$43,640.

(235) Sidewalk – Collected from developers in the developer's agreement as a flat fee (\$50/per lot). Funds are to be used for City-wide sidewalk improvements, first to connect new neighborhoods to existing and secondarily to remove gaps in the sidewalk system City-wide.

Currently this fund has a balance of \$40,709.

(236) Sirens – Collected from the developer in the developer's agreement as a flat fee (\$150/acre of land platted). Funds are to be used only for the purchase of new sirens to ensure coverage for all developments in the City limits and not intended to replace existing sirens. There is revenue budgeted in the amount of \$1,500 for a 10-acre plat.

Currently this fund has a balance of \$26,479.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are committed to expenditures for specific projects or purposes other than debt service or capital projects. Unlike the General Fund, the budgets of special revenue funds do not always balance, e.g., revenues equal expenditures.

		2023	2024	2025		
		ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
		SPECIAL	SPECIAL	SPECIAL	(\$)	(%)
	SPECIAL REVENUE	REVENUE	REVENUE	REVENUE	DIFFERENCE	DIFFERENCE
203 R	SMALL CITIES REVOLVING	\$ (5,039)	\$ (100)	\$ (100)	\$ -	0.00%
204 R	SMALL CITIES GRANT	\$ (18,477)	\$ -	\$ -	\$ -	0.00%
206 R	SP - ECONOMIC DEVELOPMENT	\$ (6,748)	\$ -	\$ -	\$ -	0.00%
207 R	SOUTHERN MN HOUSING PARTNERSHIP (SWMHP)-2016	\$ (5,357)	\$ (1,200)	\$ (800)	\$ 400	-33.33%
208 R	SMALL CITIES DEVELOPMENT PROGRAM (SCDP)-2018	\$ (14,937)	\$ (450)	\$ (450)	\$ -	0.00%
209 R	AMERICAN RESCUE PLAN	\$ (25,943)	\$ -	\$ -	\$ -	0.00%
227 R	RENTALS	\$ (8,276)	\$ (9,600)	\$ 600	\$ 10,200	-106.25%
228 R	PARK ACQUISITION FEE	\$ (15,289)	\$ (9,211)	\$ (9,211)	\$ -	0.00%
230 R	PARK EQUIPMENT	\$ (36,071)	\$ (6,850)	\$ (6,850)	\$ -	0.00%
233 R	CRIME PREVENTION	\$ (6,233)	\$ (6,300)	\$ (3,300)	\$ 3,000	-47.62%
235 R	SIDEWALKS	\$ (1,208)	\$ -	\$ -	\$ -	0.00%
236 R	SIRENS	\$ (976)	\$ (1,500)	\$ (3,300)	\$ (1,800)	120.00%
	TOTAL REVENUE	\$ (144,554)	\$ (35,211)	\$ (23,411)	\$ 11,800	-33.51%
		2023	2024	2025		
		ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
		SPECIAL	SPECIAL	SPECIAL	(\$)	(%)
	SPECIAL REVENUE EXPENSES	REVENUE	REVENUE	REVENUE	DIFFERENCE	DIFFERENCE
203 E	SMALL CITIES REVOLVING	\$ -	\$ -	\$ -	\$ -	0.00%
204 E	SMALL CITIES GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
206 E	SP - ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	0.00%
207 E	SOUTHERN MN HOUSING PARTNERSHIP (SWMHP)	\$ -	\$ -	\$ -	\$ -	0.00%
208 E	SMALL CITIES DEVELOPMENT PROGRAM (SCDP)	\$ -	\$ -	\$ -	\$ -	0.00%
209 E	AMERICAN RESCUE PLAN	\$ -	\$ -	\$ -	\$ -	0.00%
227 E	RENTALS	\$ 35,554	\$ 2,210	\$ 2,010	\$ (200)	-9.05%
228 E	PARK ACQUISITION FEE	\$ -	\$ -	\$ -	\$ -	0.00%
230 E	PARK EQUIPMENT	\$ -	\$ -	\$ -	\$ -	0.00%
233 E	CRIME PREVENTION	\$ 8,996	\$ 13,800	\$ 12,000	\$ (1,800)	-13.04%
235 E	SIDEWALKS	\$ -	\$ -	\$ -	\$ -	0.00%
236 E	SIRENS	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL EXPENSES	\$ 44,550	\$ 16,010	\$ 14,010	\$ (2,000)	-12.49%
	DIFFERENCE	\$ (100,004)	\$ (19,201)	\$ (9,401)	\$ 9,800	

Special Revenue Funds "200's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference	
			Budget	2025 Proposed	2024-2025	% Difference
	203	\$5,039.20	-\$100.00	-\$100.00	\$0.00	0%
	Revenue	\$5,039.20	-\$100.00	-\$100.00	\$0.00	0%
INTEREST INCOME	203-3-0000-36210	\$5,039.20	-\$100.00	-\$100.00	\$0.00	0%
	204	\$19,314.70	\$0.00		\$0.00	0
	Revenue	\$19,314.70	\$0.00		\$0.00	0
INTEREST INCOME	204-3-0000-36210	\$837.70	\$0.00		\$0.00	0
MISCELLANEOUS INCOME	204-3-4650-36200	\$18,477.00	\$0.00		\$0.00	0
	206	\$6,747.91	\$0.00		\$0.00	0
	Revenue	\$6,747.91	\$0.00		\$0.00	0
INTEREST INCOME	206-3-0000-36210	\$6,747.91	\$0.00		\$0.00	0
	207	\$5,357.06	-\$1,200.00	-\$800.00	\$400.00	-33%
	Revenue	\$5,357.06	-\$1,200.00	-\$800.00	\$400.00	-33%
INTEREST INCOME	207-3-0000-36210	\$4,667.91	-\$100.00	-\$100.00	\$0.00	0%
LOAN INTEREST	207-3-0000-36361	\$689.15	-\$1,100.00	-\$700.00	\$400.00	-36%
	208	\$14,936.57	-\$450.00	-\$450.00	\$0.00	0%
	Revenue	\$14,936.57	-\$450.00	-\$450.00	\$0.00	0%
INTEREST INCOME	208-3-0000-36210	\$14,936.57	-\$450.00	-\$450.00	\$0.00	0%
TRANSFER IN	208-3-0000-39200	\$0.00	\$0.00		\$0.00	0
	209	\$25,943.30	\$0.00		\$0.00	0
INTEREST INCOME	209-3-0000-36210	\$25,943.30	\$0.00		\$0.00	0
	210	\$10,534.90	\$0.00		\$0.00	0
	Expense	\$10,534.90	\$0.00		\$0.00	0
ENGINEERING FEES	210-4-4311-303	\$10,534.90	\$0.00		\$0.00	0
	227	\$43,830.20	-\$7,390.00	\$0.00	\$7,390.00	-100%
	Expense	\$35,554.28	\$2,210.00	\$0.00	-\$2,210.00	-100%
INSURANCES	227-4-4911-369	\$3.60	\$10.00	\$0.00	-\$10.00	-100%
REPAIRS & MAINTENANCE	227-4-4911-404	\$33,784.13	\$500.00	\$0.00	-\$500.00	-100%
REAL ESTATE TAXES	227-4-4911-440	\$1,766.55	\$1,700.00	\$0.00	-\$1,700.00	-100%
	Revenue	\$8,275.92	-\$9,600.00		\$9,600.00	-100%
INTEREST INCOME	227-3-0000-36210	\$1,075.92	\$0.00		\$0.00	0
RENTS	227-3-4911-36220	\$7,200.00	-\$9,600.00		\$9,600.00	-100%

Special Revenue Funds "200's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference	
			Budget	2025 Proposed	2024-2025	% Difference
	228	\$15,289.06	-\$9,211.00	-\$9,211.00	\$0.00	0%
	Revenue	\$15,289.06	-\$9,211.00	-\$9,211.00	\$0.00	0%
INTEREST INCOME	228-3-0000-36210	\$6,178.21	-\$100.00	-\$100.00	\$0.00	0%
RENTS	228-3-4522-36220	\$9,110.85	-\$9,111.00	-\$9,111.00	\$0.00	0%
	230	\$36,070.59	-\$6,850.00	-\$6,850.00	\$0.00	0%
	Revenue	\$36,070.59	-\$6,850.00	-\$6,850.00	\$0.00	0%
INTEREST INCOME	230-3-0000-36210	\$3,385.90	-\$100.00	-\$100.00	\$0.00	0%
CONTRIBUTIONS AND DONATIONS	230-3-0000-36330	\$27,099.06	\$0.00		\$0.00	0
PARK FEES-DESIGNATED	230-3-4522-34781	\$5,585.63	-\$6,750.00	-\$6,750.00	\$0.00	0%
	233	\$15,228.74	\$7,500.00	\$8,700.00	\$1,200.00	16%
	Revenue	\$4,910.00	-\$6,000.00	-\$3,000.00	\$3,000.00	-50%
CRIME REVENUE	233-3-4210-34239	\$4,910.00	-\$6,000.00	-\$3,000.00	\$3,000.00	-50%
	Expense	\$8,995.81	\$13,800.00	\$12,000.00	-\$1,800.00	-13%
SUPPLIES	233-4-4211-200	\$4,811.75	\$6,000.00	\$6,000.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	233-4-4211-340	\$75.00	\$0.00		\$0.00	0
REPAIRS & MAINTENANCE	233-4-4211-404	\$360.00	\$750.00	\$750.00	\$0.00	0%
DUES & SUBSCRIPTIONS	233-4-4211-433	\$0.00	\$800.00		-\$800.00	-100%
SEIZED PROPERTY DIST.	233-4-4211-453	\$942.47	\$2,000.00	\$2,000.00	\$0.00	0%
POLICE COMPLIANCE EXPENSES	233-4-4211-455	\$106.59	\$750.00	\$750.00	\$0.00	0%
DONATION OTHER CIVIC ORG.	233-4-4211-490	\$2,700.00	\$3,500.00	\$2,500.00	-\$1,000.00	-29%
	Revenue	\$1,322.93	-\$300.00	-\$300.00	\$0.00	0%
INTEREST INCOME	233-3-0000-36210	\$1,322.93	-\$300.00	-\$300.00	\$0.00	0%
	235	\$1,208.44	\$0.00		\$0.00	0
	Revenue	\$1,208.44	\$0.00		\$0.00	0
INTEREST INCOME	235-3-0000-36210	\$1,208.44	\$0.00		\$0.00	0
	236	\$6,169.96	-\$1,500.00	-\$3,300.00	-\$1,800.00	120%
	Revenue	\$237.60	-\$1,500.00	-\$3,300.00	-\$1,800.00	120%
FEES-DEVELOPER AGREEMENT	236-3-4250-36390	\$237.60	-\$1,500.00	-\$3,300.00	-\$1,800.00	120%
	Revenue	\$5,932.36	\$0.00		\$0.00	0
INTEREST INCOME	236-3-0000-36210	\$738.86	\$0.00		\$0.00	0
MISCELLANEOUS INCOME	236-3-0000-36300	\$5,193.50	\$0.00		\$0.00	0

CAPITAL PROJECT FUNDS

The City's primary capital projects are in the reconstruction of city streets/water mains/sanitary and storm sewer. The total cost of these capital project expenditures is accumulated in this fund until the project is completed; at which time the fund ceases to exist, and any remaining balance is transferred to the appropriate debt service account.

(418) – CIP 2020 - TH 19 – Main Street Project – The 2020 Main Street CIP project changed to a two-year project, completed in 2022. The approximate cost of the project was \$16 million.

(420) – CIP 2019 - CSAH 37 and Mill Overlay of various streets – This Fund is for road repairs, manhole restoration, sidewalk, curb, etc. along Cty. Rd 37. Most of this cost will be reimbursed by of Scott County as well as with assessments and City Debt Service. Currently the City is seeking payment from Scott County for the railroad crossing, once payment is received we will work with the railroad to complete this project.

(421) – CIP 2022 – Columbus Ave North – This fund is for total reconstruction of Main Street to 4th Street and realigning 2nd street intersection. 4th Street to 7th Street included mill work and repave.

(422) – CIP 2023 – NE Section of Town – This fund is for total reconstruction of various streets within 13 City Blocks: Parts of the following streets will be reconstructed in 2023 Sunset, Sunrise, 1st Steet, 2nd Street, 3rd Street. The project started in Spring 2023 and concluded in Fall 2023.

(423) – CIP 2024 –Continuation of NE Section of Town– This fund is for total reconstruction of various streets and some connection of sidewalks on the NE section of town and 1 block on the south east side of town. Parts of the following streets are included: Sunset, 1st Steet, 2nd Street, 3rd Street, 6th St, Lexington, Lyndale and 1st St SE. The project started in Spring 2024 and concluded in Fall 2024.

(455) Trunk Sanitary Sewer Fees – Collected through a portion (17% or \$1,215.50) of the building permit fee and is to be used for future sanitary sewer trunk line over-sizing projects. \$30,000 is budgeted for a projected 20 single family homes and 5 commercial units.

(472) – TH19/11th Intersection Improvements - This fund is being used to keep track of the assessments associated with these improvements. This fund will remain active during the collection period of the deferred assessments and will be closed out to Fund 499-General Improvements once all assessments have been collected.

(498) – Equipment Fund- This Fund is used to supplement various City-wide equipment expenses. Funding to this fund is through the levy.

(499) – General Improvements –This Fund is used to supplement various City-wide improvement projects associated with CIP Projects/Land Acquisitions. Funding to this specific fund traditionally occurs when Debt Service Accounts are closed out.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition and construction of major capital facilities, infrastructure, and equipment (except those financed by enterprise funds). This fund includes the expenditure relating to the capital project and large capital outlay purchases. Project budgets and/or annual financial plans are established for each fund.

		2023	2024	2025		
		ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
		CAPITAL	CAPITAL	CAPITAL	(\$)	(%)
	CAPITAL PROJECTS REVENUE	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
417 R	CIP 2016-2020	\$ -	\$ -	\$ -	\$ -	0.00%
418 R	TH 19 PROJECT (2020)	\$ (245,352)	\$ (456,316)	\$ -	\$ 456,316	-100.00%
420 R	CIP 2019	\$ (99,863)	\$ -	\$ -	\$ -	0.00%
421 R	CIP 2022	\$ (70,009)	\$ (1,879,311)		\$ 1,879,311	0.00%
422 R	CIP 2023	\$ -	\$ -	\$ -	\$ -	
423 R	CIP 2024		\$ (2,920,400)	\$ -	\$ 2,920,400	
424 R	CIP 2025	\$ -	\$ -	\$ (4,347,000)	\$ (4,347,000)	
455 R	TRUNK SANITARY FEES	\$ (87,938)	\$ (31,800)	\$ (31,800)	\$ -	0.00%
472 R	TH19-11TH AVE PROJECT	\$ (4,529)	\$ -	\$ -	\$ -	0.00%
498 R	EQUIPMENT FUND	\$ -	\$ (110,418)	\$ (40,304)	\$ 70,114	-63.50%
499 R	GENERAL	\$ (25,177)	\$ (9,500)	\$ (500)	\$ 9,000	-94.74%
	TOTAL REVENUE	\$ (532,868)	\$ (5,407,745)	\$ (4,419,604)	\$ 988,141	-18.27%
		2023	2024	2025		
		ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
		CAPITAL	CAPITAL	CAPITAL	(\$)	(%)
	CAPITAL PROJECTS EXPENSES	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
417 E	CIP 2016-2020	\$ -	\$ -	\$ -	\$ -	0.00%
418 E	TH 19 PROJECT (2020)	\$ 2,825	\$ 884,579	\$ -	\$ (884,579)	-100.00%
420 E	CIP 2019	\$ 192,866	\$ -	\$ -	\$ -	0.00%
421 E	CIP 2022	\$ -	\$ 2,351,729	\$ -	\$ -	0.00%
422 E	CIP 2023	\$ 1,908,550	\$ -	\$ -	\$ -	0.00%
423 E	CIP 2024	\$ -	\$ 3,699,300	\$ -	\$ -	0.00%
424 E	CIP 2025	\$ -	\$ -	\$ 4,347,000	\$ -	100.00%
455 E	TRUNK SANITARY FEES	\$ -	\$ -	\$ -	\$ -	0.00%
472 E	TH19-11TH AVE PROJECT	\$ -	\$ -	\$ -	\$ -	0.00%
498 E	EQUIPMENT FUND	\$ -	\$ 189,985	\$ 40,304	\$ (149,681)	-78.79%
499 E	GENERAL	\$ 1,528	\$ 1,900	\$ 1,900	\$ -	0.00%
	TOTAL EXPENSES	\$ 2,105,769	\$ 7,127,493	\$ 4,389,204	\$ (1,034,260)	-14.51%
	DIFFERENCE	\$ 1,572,901	\$ 1,719,748	\$ (30,400)	\$ (46,119)	

Capital Funds "400's"						
Description	Account Code	FY2023 Actuals	2024 Adopted	2025 Proposed	Difference 2024-	
			Budget		2025	% Difference
	Expense	\$2,825.34	\$0.00		\$0.00	0
ENGINEERING	418-4-4311-303	\$2,825.33	\$0.00		\$0.00	0
MISCELLANEOUS EXPENSE	418-4-4311-430	\$0.01	\$0.00		\$0.00	0
	Revenue	\$245,351.80	\$0.00		\$0.00	0
STATE AID	418-3-0000-33435	\$245,351.80	\$0.00		\$0.00	0
	420	\$292,728.48	\$0.00		\$0.00	0
	Expense	\$192,865.77	\$0.00		\$0.00	0
MISCELLANEOUS EXPENSE	420-4-4311-430	\$771.00	\$0.00		\$0.00	0
TRANSFER OUT	420-4-4311-720	\$192,094.77	\$0.00		\$0.00	0
	Revenue	\$99,862.71	\$0.00		\$0.00	0
INTEREST INCOME	420-3-0000-36210	\$5,437.71	\$0.00		\$0.00	0
REIMBURSEMENTS	420-3-0000-36240	\$94,425.00	\$0.00		\$0.00	0
	421	\$170,724.38	\$0.00		\$0.00	0
	Expense	\$100,715.08	\$0.00		\$0.00	0
CAPITAL	421-4-4311-500	\$95,748.08	\$0.00		\$0.00	0
	Revenue	\$70,009.30	\$0.00		\$0.00	0
INTEREST INCOME	421-3-0000-36210	\$70,009.30	\$0.00		\$0.00	0
	422	\$1,908,550.16	\$0.00		\$0.00	0
	Expense	\$1,908,550.16	\$0.00		\$0.00	0
ENGINEERING	422-4-4311-303	\$138,581.70	\$0.00		\$0.00	0
CIVIL LEGAL FEES	422-4-4311-305	\$2,303.64	\$0.00		\$0.00	0
PROFESSIONAL SERVICES	422-4-4311-310	\$9,942.25	\$0.00		\$0.00	0
CAPITAL OUTLAY	422-4-4311-500	\$1,757,722.57	\$0.00		\$0.00	0
	423	\$167,482.31	\$778,900.00		-\$778,900.00	-100%
	Expense	\$167,482.31	\$3,699,300.00		-\$3,699,300.00	-100%
ENGINEERING	423-4-4311-303	\$167,482.31	\$0.00		\$0.00	0
CAPITAL	423-4-4311-500	\$0.00	\$3,699,300.00		-\$3,699,300.00	-100%
	Revenue	\$0.00	-\$2,920,400.00		\$2,920,400.00	-100%
STATE AID	423-3-0000-33435	\$0.00	-\$666,900.00		\$666,900.00	-100%
BOND PROCEEDS	423-3-0000-39310	\$0.00	-\$2,253,500.00		\$2,253,500.00	-100%

Capital Funds "400's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference 2024-	
			Budget	2025 Proposed	2025	% Difference
	424	\$0.00	\$0.00	\$557,605.00	\$557,605.00	0
	Expense	\$0.00	\$0.00	\$4,904,605.00	\$4,904,605.00	0
ENGINEERING	424-4-4311-303	\$0.00	\$0.00		\$0.00	0
CAPITAL	424-4-4311-500	\$0.00	\$0.00	\$4,904,605.00	\$4,904,605.00	0
	Revenue	\$0.00		-\$4,347,000.00	-\$4,347,000.00	0
STATE AID	424-3-0000-33435	\$0.00		-\$1,747,000.00	-\$1,747,000.00	0
BOND PROCEEDS	424-3-0000-39310	\$0.00		-\$2,600,000.00	-\$2,600,000.00	0
	455	\$87,938.45	\$28,200.00	-\$31,800.00	-\$60,000.00	-213%
	Revenue	\$87,938.45	\$28,200.00	-\$31,800.00	-\$60,000.00	-213%
INTEREST INCOME	455-3-0000-36210	\$65,049.37	-\$1,800.00	-\$1,800.00	\$0.00	0%
TRUNK HOOKUP	455-3-4945-34305	\$22,889.08	\$30,000.00	-\$30,000.00	-\$60,000.00	-200%
MISCELLANEOUS INCOME	455-3-4945-36300	\$0.00	\$0.00		\$0.00	0
	472	\$4,529.13	\$0.00		\$0.00	0
	Revenue	\$4,529.13	\$0.00		\$0.00	0
INTEREST INCOME	472-3-0000-36210	\$4,529.13	\$0.00		\$0.00	0
	498	\$390,202.00	\$10,232.00	\$0.00	-\$10,232.00	-100%
	Expense	\$189,985.00	\$120,650.00	\$40,304.00	-\$80,346.00	-67%
TRANSFER OUT	498-4-4311-720	\$189,985.00	\$120,650.00	\$40,304.00	-\$80,346.00	-67%
	Revenue	\$200,217.00	-\$110,418.00	-\$40,304.00	\$70,114.00	-63%
CURRENT PROPERTY TAXES	498-3-0000-31010	\$200,217.00	-\$110,418.00	-\$40,304.00	\$70,114.00	-63%
	499	\$26,704.76	-\$7,600.00	-\$500.00	\$7,100.00	-93%
	Expense	\$1,528.06	\$1,900.00		-\$1,900.00	-100%
REAL ESTATE TAXES	499-4-4311-440	\$1,528.06	\$1,900.00		-\$1,900.00	-100%
	Revenue	\$25,176.70	-\$9,500.00	-\$500.00	\$9,000.00	-95%
CURRENT PROPERTY TAXES	499-3-0000-31010	\$5,202.50	\$0.00		\$0.00	0
SPECIAL ASSESSMENTS-CO	499-3-0000-36100	\$1,339.07	-\$1,500.00		\$1,500.00	-100%
INTEREST INCOME	499-3-0000-36210	\$11,135.13	-\$500.00	-\$500.00	\$0.00	0%
RENTAL INCOME	499-3-4311-36231	\$7,500.00	-\$7,500.00		\$7,500.00	-100%

DEBT SERVICE FUNDS

The Debt Service Fund is used to make interest and principal payments on general long-term debt. In the graphs following, it is the intent of staff to keep the levy at \$1,000,000 to establish an Equipment Fund (as illustrated in the graph #3 – Existing and all Future Debt plus Proposed Capital Levy.

1. **(380) HRA** – Philipps Square Apartments – Refinanced in 2011 – Maturity 2035
2. **(395) CIP 2009** – 5th Street & Forest Green Circle – *Maturity 2/1/2025*
3. **(311) CIP 2011** – 5th St NW; 4th St NW; 1st Ave NW; Central Ave N - *Maturity 2/1/2027*
4. **(315) CIP 2013** – 2013B Refunding Bonds. Refunded 2005B, 2007BC, 2008A. *Maturity 2028*
5. **(316) CIP 2014** – 3rd St NW, 1st Ave NE, Church Ave & Alley by the Church-*Maturity 2030*
6. **(317) CIP 2015** – 1st St NW; 2nd St NW; 5th Ave NW; 1st St NW, 3rd St NW and 6th Ave NW-
Maturity 2/1/2031
7. **(318) TIF District 8-1** – New Prague Senior Housing Living I, LLC Project: The Developer will be reimbursed development costs up to a total of \$1,724,492. The city will receive tax increment monies from the county twice a year (June – December) of which 5% will be maintained for the City’s expenses. A check will then be issued to the Developer for the remaining 95%.
8. **(319) CIP 2019** – Total reclaim and turnback of 10th Ave SE, 7th St NE/NW, (formally known as County Road 37) along with the mill and overlay of a few Residential Streets in the NE and SE sides of New Prague - *Maturity 02/2035*
9. **(320) REFUNDING 2020A** – Refunding of 2010A, 2012A, 2012B and 2013A
10. **(321) CIP 2021A** – Mainstreet project, began in 2020 with a completion date of November of 2022. Funding came for MNDOT, Federal and State Aid, Scott & LeSueur County and City bonding. City Bonding for the Project was \$5,465,000 (which included assessments, sanitary, storm sewer and water utility, water utility building and the Central Plaza) – *Maturity 2/1/2037*
11. **(322) CIP 2022A** –Project bonding \$1,095,000 (which included assessments, street improvements, sanitary, storm sewer, water utility and equipment certificates Golf Course)– *Maturity 2/1/2033*
12. **(323) CIP 2023A** – Project bonding \$3,445,000 (which included assessments, street improvements, sanitary, storm sewer and water utility) – *Maturity 2/1/2039*
13. **(324) CIP 2024A** – Project bonding \$4,745,000 (which included assessments, street improvements, sanitary, storm sewer and water utility) – *Maturity 2/1/2040*
14. **(399) New Prague Area Community Center Assoc., Inc. (NPACCA)** -This Fund represents and acknowledges the loan agreement between the NPACCA and the Round Bank for the Community Center expansion project that occurred in 2011. The loan has a separate security agreement between NPACCA and New Prague Area Schools which provides funding for making the monthly loan payments. The loan for the improvement project that was taken out by NPACCA essentially encumbers a city owned asset. Although NPACCA makes principal and interest payments on the loan, the city is listed as a Guarantor of the loan with Round Bank. For auditing purposes, the city is required to record principal and interest payments as they are being made.

DEBT SERVICE FUNDS

Debt Service Fund is a cash reserve that is used to pay for the interest and principal payments of general long-term debt principal, interest, and related costs. The city maintains individual debt service funds for its various bond issues. The city has established annual financial plans for each of the individual debt service funds.

		2023	2024	2025		
		ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
		DEBT	DEBT	DEBT	(\$)	(%)
	DEBT SERVICE REVENUE	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
311 R	CIP 2011	\$ (20,216)	\$ (9,473)	\$ (9,473)	\$ -	0.00%
315 R	2013B - REFUNDING	\$ (376,506)	\$ (281,508)	\$ (281,960)	\$ (452)	0.16%
316 R	CIP 2014	\$ (89,054)	\$ (87,751)	\$ (81,056)	\$ 6,695	-7.63%
317 R	CIP 2015	\$ (26,626)	\$ (15,630)	\$ (15,963)	\$ (333)	2.13%
318 R	TIF-NP SENIOR HOUSING	\$ (110,451)	\$ (133,842)	\$ (110,016)	\$ 23,826	-17.80%
319 R	CIP 2019	\$ (289,821)	\$ (259,176)	\$ (260,720)	\$ (1,544)	0.60%
320 R	2020A REFUNDING	\$ (187,548)	\$ (169,424)	\$ (150,364)	\$ 19,060	-11.25%
321 R	CIP 2020-2021	\$ (86,283)	\$ (128,266)	\$ (124,873)	\$ 3,393	-2.65%
322 R	CIP 2022	\$ (108,464)	\$ (93,450)	\$ (84,525)	\$ 8,925	-9.55%
323 R	CIP 2023	\$ (203,287)	\$ -	\$ (79,010)	\$ (79,010)	0.00%
324 R	CIP 2024	\$ -	\$ -	\$ (294,475)	\$ (294,475)	0.00%
375 R	CIP 2007	\$ (3,128)	\$ -	\$ -	\$ -	0.00%
380 R	HRA (PHILLIPS SQUARE)	\$ (11,709)	\$ (11,550)	\$ (11,550)	\$ -	0.00%
395 R	CIP 2009	\$ (27,566)	\$ (27,543)	\$ -	\$ 27,543	-100.00%
	TOTAL REVENUE	\$ (1,540,659)	\$ (1,217,613)	\$ (1,503,985)	\$ (286,372)	23.52%
		2023	2024	2025		
		ACTUAL	ADOPTED	PROPOSED	2024 to 2025	2024 to 2025
		DEBT	DEBT	DEBT	(\$)	(%)
	DEBT SERVICE EXPENSES	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
311 E	CIP 2011	\$ 10,221	\$ 8,317	\$ 7,045	\$ (1,272)	-15.29%
315 E	2013B - REFUNDING	\$ 452,680	\$ 370,630	\$ 374,036	\$ 3,406	0.92%
316 E	CIP 2014	\$ 104,738	\$ 102,913	\$ 105,500	\$ 2,587	2.51%
317 E	CIP 2015	\$ 38,525	\$ 37,025	\$ 36,275	\$ (750)	-2.03%
318 E	TIF-NP SENIOR HOUSING	\$ 109,139	\$ 134,235	\$ 111,600	\$ (22,635)	-16.86%
319 E	CIP 2019	\$ 290,800	\$ 288,050	\$ 286,800	\$ (1,250)	-0.43%
320 E	2020A REFUNDING	\$ 187,483	\$ 182,397	\$ 166,772	\$ (15,625)	-8.57%
321 E	CIP 2020-2021	\$ 161,968	\$ 176,468	\$ 175,343	\$ (1,125)	-0.64%
322 E	CIP 2022	\$ 16,712	\$ 41,750	\$ 40,250	\$ (1,500)	-3.59%
323 E	CIP 2023	\$ 31,040	\$ 104,152	\$ 215,650	\$ 111,498	107.05%
324 E	CIP 2024	\$ -	\$ -	\$ 115,912	\$ 115,912	0.00%
375 E	CIP 2007	\$ 3,850	\$ -	\$ -	\$ -	0.00%
380 E	HRA (PHILLIPS SQUARE)	\$ 11,000	\$ 11,400	\$ 11,400	\$ -	0.00%
395 E	CIP 2009	\$ 41,921	\$ 42,221	\$ 39,111	\$ (3,110)	-7.37%
	TOTAL EXPENSES	\$ 1,460,076	\$ 1,499,558	\$ 1,685,694	\$ 186,136	12.41%
	DIFFERENCE	\$ (80,583)	\$ 281,945	\$ 181,709	\$ (100,236)	

Debt "300's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference 2024-	
			Budget	2025 Proposed	2025	% Difference
	311	\$30,436.94	-\$1,156.00	-\$2,428.00	\$1,156.00	-100%
	Expense	\$10,221.17	\$8,317.00	\$7,045.00	-\$1,272.00	-15%
AUDIT	311-4-4700-301	\$0.00	\$0.00		\$0.00	0
PROFESSIONAL SERVICES	311-4-4700-310	\$200.00	\$525.00	\$500.00	-\$25.00	-5%
MISCELLANEOUS EXPENSE	311-4-4700-430	\$0.00	\$0.00		\$0.00	0
CAPITAL PROJECTS	311-4-4700-500	\$0.00	\$0.00		\$0.00	0
DEBT SERVICE-PRINCIPAL	311-4-4700-600	\$5,485.00	\$4,566.00	\$3,625.00	-\$941.00	-21%
DEBT SERVICE INTEREST	311-4-4700-610	\$4,011.17	\$3,226.00	\$2,395.00	-\$831.00	-26%
BOND ISSUANCE FEE	311-4-4700-620	\$525.00	\$0.00	\$525.00	\$525.00	0
OPERATING TRANSFER-OUT	311-4-4700-720	\$0.00	\$0.00		\$0.00	0
	Revenue	\$20,215.77	-\$9,473.00	-\$9,473.00	\$0.00	0%
SPECIAL ASSESSEMENTS-CO	311-3-0000-36100	\$11,252.77	-\$9,473.00	-\$9,473.00	\$0.00	0%
INTEREST INCOME	311-3-0000-36210	\$8,963.00	\$0.00		\$0.00	0
	315	\$829,186.17	\$89,122.33	\$92,076.00	\$2,953.67	3%
	Expense	\$452,680.00	\$370,630.00	\$374,036.00	\$3,406.00	1%
PROFESSIONAL SERVICES	315-4-4700-310	\$200.00	\$500.00	\$500.00	\$0.00	0%
MISCELLANEOUS EXPENSE	315-4-4700-430	\$0.00	\$0.00		\$0.00	0
DEBT SERVICE PRINCIPAL	315-4-4700-600	\$405,000.00	\$330,000.00	\$340,000.00	\$10,000.00	3%
DEBT SERVICE-INTEREST	315-4-4700-610	\$47,480.00	\$39,380.00	\$32,786.00	-\$6,594.00	-17%
BOND ISSUANCE FEES	315-4-4700-620	\$0.00	\$750.00	\$750.00	\$0.00	0%
TRANSFER OUT	315-4-4700-720	\$0.00	\$0.00		\$0.00	0
	Revenue	\$376,506.17	-\$281,507.67	-\$281,960.00	-\$452.33	0%
CURRENT PROPERTY TAX	315-3-0000-31010	\$334,482.00	-\$266,595.00	-\$269,247.00	-\$2,652.00	1%
SPECIAL ASSESSMENTS-CO	315-3-0000-36100	\$7,981.47	\$0.00		\$0.00	0
INTEREST INCOME	315-3-0000-36210	\$18,749.36	-\$1,786.00	-\$1,786.00	\$0.00	0%
REFUNDING REIMBURSEMENT	315-3-0000-36240	\$0.00	\$0.00		\$0.00	0
LOAN INTEREST-RURAL FIRE	315-3-0000-36361	\$15,293.34	-\$13,126.67	-\$10,927.00	\$2,199.67	-17%
OPERATING TRANSFERS IN	315-3-0000-39200	\$0.00	\$0.00		\$0.00	0
BOND PROCEEDS	315-3-0000-39310	\$0.00	\$0.00		\$0.00	0
BOND PREMIUM	315-3-0000-39500	\$0.00	\$0.00		\$0.00	0

Debt "300's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference 2024-	
			Budget	2025 Proposed	2025	% Difference
	316	\$193,791.04	\$15,162.00	\$24,444.00	\$9,282.00	61%
	Expense	\$104,737.50	\$102,913.00	\$105,500.00	\$2,587.00	3%
PROFESSIONAL SERVICES	316-4-4700-310	\$200.00	\$500.00	\$500.00	\$0.00	0%
MISCELLANEOUS EXPENSE	316-4-4700-430	\$0.00	\$0.00		\$0.00	0
LICENSE FEES/REGISTRATION	316-4-4700-460	\$0.00	\$0.00		\$0.00	0
DEBT SERVICE PRINCIPAL	316-4-4700-600	\$85,000.00	\$85,000.00	\$90,000.00	\$5,000.00	6%
DEBT SERVICE - INTEREST	316-4-4700-610	\$18,787.50	\$16,663.00	\$14,250.00	-\$2,413.00	-14%
BOND ISSUANCE FEES	316-4-4700-620	\$750.00	\$750.00	\$750.00	\$0.00	0%
	Revenue	\$89,053.54	-\$87,751.00	-\$81,056.00	\$6,695.00	-8%
CURRENT PROPERTY TAXES	316-3-0000-31010	\$63,684.00	-\$68,092.00	-\$61,397.00	\$6,695.00	-10%
SPECIAL ASSESSMENT-CO.	316-3-0000-36100	\$19,234.73	-\$19,659.00	-\$19,659.00	\$0.00	0%
SPECIAL ASSESSMENTS-CO INT	316-3-0000-36102	\$0.00	\$0.00		\$0.00	0
INTEREST INCOME	316-3-0000-36210	\$6,134.81	\$0.00		\$0.00	0
OPERATING TRANSFERS IN	316-3-0000-39200	\$0.00	\$0.00		\$0.00	0
BOND PREMIUM	316-3-0000-39500	\$0.00	\$0.00		\$0.00	0
	317	\$65,151.06	\$21,395.00	\$20,312.00	-\$1,083.00	-5%
	Expense	\$38,525.00	\$37,025.00	\$36,275.00	-\$750.00	-2%
PROFESSIONAL SERVICES	317-4-4700-310	\$200.00	\$500.00	\$500.00	\$0.00	0%
MISCELLANEOUS EXPENSE	317-4-4700-430	\$0.00	\$0.00		\$0.00	0
SPECIAL PROJECTS	317-4-4700-441	\$0.00	\$0.00		\$0.00	0
DEBT SERVICE PRINCIPAL	317-4-4700-600	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0%
DEBT SERVICE-INTEREST	317-4-4700-610	\$7,275.00	\$6,525.00	\$5,775.00	-\$750.00	-11%
BOND ISSUANCE FEES	317-4-4700-620	\$1,050.00	\$0.00		\$0.00	0
TRANSFER OUT	317-4-4700-720	\$0.00	\$0.00		\$0.00	0
	Revenue	\$26,626.06	-\$15,630.00	-\$15,963.00	-\$333.00	2%
CURRENT PROPERTY TAXES	317-3-0000-31010	\$1,957.00	-\$2,291.00	-\$2,624.00	-\$333.00	15%
PROPERTY TAXES	317-3-0000-31030	\$0.00	\$0.00		\$0.00	0
STATE AID FUNDS	317-3-0000-33435	\$0.00	\$0.00		\$0.00	0
SPECIAL ASSESSMENTS-CO	317-3-0000-36100	\$19,482.05	-\$13,339.00	-\$13,339.00	\$0.00	0%
SPECIAL ASSESSMENTS- CO INT	317-3-0000-36102	\$110.40	\$0.00		\$0.00	0
INTEREST INCOME	317-3-0000-36210	\$5,076.61	\$0.00		\$0.00	0

Debt "300's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference 2024-	
			Budget	2025 Proposed	2025	% Difference
	318	\$219,590.11	\$393.00	\$1,584.00	\$1,191.00	303%
	Expense	\$109,138.96	\$134,235.00	\$111,600.00	-\$22,635.00	-17%
CIVIL LEGAL FEES	318-4-4700-305	\$0.00	\$0.00		\$0.00	0
PROFESSIONAL SERVICES	318-4-4700-310	\$0.00	\$600.00	\$600.00	\$0.00	0%
SERVICE FEES	318-4-4700-431	\$5,456.94	\$6,500.00	\$6,500.00	\$0.00	0%
TRUSTEE BOND PAYMENTS	318-4-4700-615	\$103,682.02	\$127,135.00	\$104,500.00	-\$22,635.00	-18%
	Revenue	\$110,451.15	-\$133,842.00	-\$110,016.00	\$23,826.00	-18%
TAX INCREMENTS	318-3-0000-31050	\$109,138.96	-\$133,826.00	-\$110,000.00	\$23,826.00	-18%
INTEREST INCOME	318-3-0000-36210	\$1,312.19	-\$16.00	-\$16.00	\$0.00	0%
	319	\$580,620.95	\$28,874.00	\$26,080.00	-\$2,794.00	-10%
	Expense	\$290,800.00	\$288,050.00	\$286,800.00	-\$1,250.00	0%
PROFESSIONAL SERVICES	319-4-4700-310	\$2,500.00	\$500.00	\$500.00	\$0.00	0%
MISCELLANEOUS EXPENSE	319-4-4700-430	\$0.00	\$0.00		\$0.00	0
DEBT SERVICE-PRINCIPAL	319-4-4700-600	\$210,000.00	\$220,000.00	\$230,000.00	\$10,000.00	5%
DEBT SERVICE-INTEREST	319-4-4700-610	\$78,300.00	\$67,550.00	\$56,300.00	-\$11,250.00	-17%
BOND ISSUANCE FEES	319-4-4700-620	\$0.00	\$0.00		\$0.00	0
	Revenue	\$289,820.95	-\$259,176.00	-\$260,720.00	-\$1,544.00	1%
CURRENT PROPERTY TAXES	319-3-0000-31010	\$186,027.00	-\$188,095.00	-\$189,639.00	-\$1,544.00	1%
SPECIAL ASSESSMENTS-CO	319-3-0000-36100	\$89,472.33	-\$71,081.00	-\$71,081.00	\$0.00	0%
SPECIAL ASSESSMENTS-CO INT	319-3-0000-36102	\$366.03	\$0.00		\$0.00	0
INTEREST INCOME	319-3-0000-36210	\$13,955.59	\$0.00		\$0.00	0
	320	\$417,885.07	\$12,973.00	\$16,408.00	\$3,435.00	26%
	Expense	\$187,482.76	\$182,397.00	\$166,772.00	-\$15,625.00	-9%
PROFESSIONAL SERVICES	320-4-4700-310	\$200.00	\$500.00	\$500.00	\$0.00	0%
DEBT SERVICE - PRINCIPAL	320-4-4700-600	\$145,357.87	\$148,057.00	\$139,368.00	-\$8,689.00	-6%
DEBT SERVICE-INTEREST	320-4-4700-610	\$40,674.89	\$33,340.00	\$26,154.00	-\$7,186.00	-22%
BOND ISSUANCE FEES	320-4-4700-620	\$1,250.00	\$500.00	\$750.00	\$250.00	50%
	Revenue	\$230,402.31	-\$169,424.00	-\$150,364.00	\$19,060.00	-11%
CURRENT PROPERTY TAXES	320-3-0000-31010	\$122,975.00	-\$113,159.00	-\$101,458.00	\$11,701.00	-10%
DELINQUENT PROPERTY TAXES	320-3-0000-31020	\$0.00	\$0.00		\$0.00	0
SPECIAL ASSESSMENTS	320-3-0000-36100	\$64,573.21	-\$56,265.00	-\$48,906.00	\$7,359.00	-13%

Debt "300's"						
Description	Account Code	FY2023 Actuals	2024 Adopted		Difference 2024-	
			Budget	2025 Proposed	2025	% Difference
MISCELLANEOUS INCOME	320-3-0000-36200	\$148.54	\$0.00		\$0.00	0
INTEREST INCOME	320-3-0000-36210	\$42,705.56	\$0.00		\$0.00	0
TRANSFER IN	320-3-0000-39200	\$0.00	\$0.00		\$0.00	0
	321	\$257,239.13	\$48,202.00	\$50,470.00	\$2,268.00	5%
	Expense	\$161,967.50	\$176,468.00	\$175,343.00	-\$1,125.00	-1%
PROFESSIONAL SERVICES	321-4-4700-310	\$800.00	\$800.00	\$800.00	\$0.00	0%
DEBT SERVICE-PRINCIPAL	321-4-4700-600	\$100,000.00	\$120,000.00	\$125,000.00	\$5,000.00	4%
DEBT SERVICE - INTEREST	321-4-4700-610	\$61,167.50	\$55,668.00	\$49,543.00	-\$6,125.00	-11%
BOND ISSUANE FEE	321-4-4700-620	\$0.00	\$0.00		\$0.00	0
	Revenue	\$95,271.63	-\$128,266.00	-\$124,873.00	\$3,393.00	-3%
CURRENT PROPERTY TAXES	321-3-0000-31010	\$24,991.00	-\$27,110.00	-\$23,717.00	\$3,393.00	-13%
SPECIAL ASSESSMENTS	321-3-0000-36100	\$61,292.29	-\$101,156.00	-\$101,156.00	\$0.00	0%
SPECIAL ASSESSMENTS-CO INT	321-3-0000-36102	\$0.00	\$0.00		\$0.00	0
INTEREST INCOME	321-3-0000-36210	\$8,988.34	\$0.00		\$0.00	0
	322	\$125,175.54	-\$51,700.00	-\$44,275.00	\$7,425.00	-14%
	Expense	\$16,712.00	\$41,750.00	\$40,250.00	-\$1,500.00	-4%
PROFESSIONAL SERVICES	322-4-4700-310	\$0.00	\$500.00	\$500.00	\$0.00	0%
DEBT SERVICE-PRINCIPAL	322-4-4700-600		\$30,000.00	\$30,000.00	\$0.00	0%
DEBT SERVICE INTEREST	322-4-4700-610	\$12,800.00	\$11,250.00	\$9,750.00	-\$1,500.00	-13%
BOND ISSUANE FEE	322-4-4700-620	\$3,912.00	\$0.00		\$0.00	0
	Revenue	\$108,463.54	-\$93,450.00	-\$84,525.00	\$8,925.00	-10%
CURRENT PROPERTY TAX	322-3-0000-31010	\$30,212.00	-\$28,246.00	-\$21,030.00	\$7,216.00	-26%
SPECIAL ASSESSMENT-COUNTY	322-3-0000-36100	\$71,995.75	-\$65,204.00	-\$63,495.00	\$1,709.00	-3%
INTEREST INCOME	322-3-0000-36210	\$6,255.79	\$0.00		\$0.00	0
	323	\$31,039.95	\$104,152.00	\$767.00	-\$103,385.00	-99%
	Expense	\$31,039.95	\$104,152.00	\$215,650.00	\$111,498.00	107%
DEBT SERVICE INTEREST	323-4-4700-610		\$104,152.00	\$95,650.00	-\$8,502.00	-8%
BOND ISSUANE FEE	323-4-4700-620	\$31,039.95	\$0.00		\$0.00	0
DEBT SERVICE PRINCIPAL	323-4-4700-600			\$120,000.00	\$120,000.00	0
	Revenue			-\$214,883.00	-\$214,883.00	0
SPECIAL ASSESSMENT-COUNTY	323-3-0000-36100			-\$79,010.00	-\$79,010.00	0

Debt "300's"						
Description	Account Code	FY2023 Actuals	2024 Adopted Budget	2025 Proposed	Difference 2024- 2025	% Difference
CURRENT PROPERTY TAX	323-3-0000-31010			-\$135,873.00	-\$135,873.00	0
	375	\$6,977.65	\$0.00		\$0.00	0
	Expense	\$3,850.00	\$0.00		\$0.00	0
PROFESSIONAL SERVICES	375-4-4700-310	\$3,850.00	\$0.00		\$0.00	0
MISCELLANEOUS EXPENSE	375-4-4700-430	\$0.00	\$0.00		\$0.00	0
	Revenue	\$3,127.65	\$0.00		\$0.00	0
INTEREST INCOME	375-3-0000-36210	\$3,127.65	\$0.00		\$0.00	0