

New Prague, Minnesota

A Tradition of Progress



CITY OF NEW PRAGUE 2026 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.

2026 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, EDA, EDA Industrial Park and Golf Course).

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												
2026 Budgets - All Funds												
December 15, 2025												
Fund	Revenues	(+)	Transfers In	(=)	Total Revenues	Expenses	(+)	Transfers Out	(=)	Total Expenses	Net Differences	Description
General Fund	-\$6,638,777		-\$727,619		-\$7,366,396	\$7,324,450		\$41,946		\$7,366,396	\$0	Balanced Budget
Enterprise Funds (Major)												
Water	-\$2,274,864				-\$2,274,864	\$1,766,915				\$1,766,915	-\$507,949	Use of Fund Balance
Sanitary Sewer	-\$3,954,365				-\$3,954,365	\$4,371,342				\$4,371,342	\$416,977	
Electric	-\$10,691,428				-\$10,691,428	\$9,632,581		\$40,000		\$9,672,581	-\$1,018,847	
Enterprise Funds (Non-Major)												
Ambulance	\$0				\$0	\$0				\$0	\$0	
EDA	-\$76,000				-\$76,000	\$76,000				\$76,000	\$0	
EDA - Industrial Park	-\$1,000				-\$1,000	\$0				\$0	-\$1,000	
Golf	-\$1,585,994				-\$1,585,994	\$1,624,148				\$1,624,148	\$38,154	Use of Fund Balance
Storm Water	-\$456,619				-\$456,619	\$510,568				\$510,568	\$53,949	Use of Fund Balance
Special Revenue Funds	-\$27,060				-\$27,060	\$11,650				\$11,650	-\$15,410	
Capital Project Funds	-\$399,935				-\$399,935	\$340,500				\$340,500	-\$59,435	
Debt Service Funds	-\$1,073,583				-\$1,073,583	\$1,909,794				\$1,909,794	\$836,211	Use of Fund Balance
	-\$27,169,865		-\$727,619		-\$27,897,484	\$27,513,084		\$81,946		\$27,595,030	-\$302,455	

	2026 PROPOSED GENERAL FUND BUDGET					
	2024	2025	2026			
	ACTUAL	ADOPTED	PROPOSED		2025 to 2026	2025 to 2026
	GENERAL	GENERAL	GENERAL		(\$)	(%)
GENERAL FUND REVENUE	FUND	FUND BUDGET	FUND BUDGET		DIFFERENCE	DIFFERENCE
TAXES	\$ (3,847,664)	\$ (4,328,585)	\$ (4,518,735)		\$ (190,150)	4.39%
LICENSES & PERMITS	\$ (374,872)	\$ (255,680)	\$ (262,735)		\$ (7,055)	2.76%
INTERGOVERNMENTAL	\$ (1,933,520)	\$ (1,615,965)	\$ (1,572,220)		\$ 43,745	-2.71%
CHARGES FOR SERVICES	\$ (105,925)	\$ (119,367)	\$ (130,587)		\$ (11,220)	9.40%
FINES	\$ (17,861)	\$ (25,000)	\$ (25,000)		\$ -	0.00%
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -		\$ -	0.00%
INTEREST INCOME	\$ (294,906)	\$ (89,145)	\$ (100,000)		\$ (10,855)	12.18%
MISCELLANEOUS REVENUE	\$ (441,351)	\$ (309,500)	\$ (29,500)		\$ 280,000	-90.47%
TRANSFERS IN	\$ (218,430)	\$ (285,612)	\$ (727,619)		\$ (442,007)	154.76%
TOTAL REVENUE	\$ (7,234,530)	\$ (7,028,854)	\$ (7,366,396)		\$ (337,542)	4.80%
	2024	2025	2026			
	ACTUAL	ADOPTED	PROPOSED		2025 to 2026	2025 to 2026
	GENERAL	GENERAL	GENERAL		(\$)	(%)
GENERAL FUND EXPENSES	FUND	FUND BUDGET	FUND BUDGET		DIFFERENCE	DIFFERENCE
CITY COUNCIL	\$ 68,154	\$ 70,925	\$ 73,017		\$ 2,092	2.95%
ADMINISTRATION	\$ 495,887	\$ 508,668	\$ 879,617		\$ 370,949	72.93%
TECHNOLOGY NETWORK	\$ 189,674	\$ 207,421	\$ 182,421		\$ (25,000)	-12.05%
ELECTIONS	\$ 18,785	\$ 1,365	\$ 20,970		\$ 19,605	1436.26%
ASSESSOR	\$ 45,700	\$ 48,000	\$ 50,000		\$ 2,000	4.17%
ATTORNEY	\$ 90,273	\$ 80,000	\$ 84,000		\$ 4,000	5.00%
ENGINEERING	\$ 113	\$ 15,000	\$ 15,750		\$ 750	5.00%
PLANNING	\$ 303,892	\$ 498,457	\$ 404,796		\$ (93,661)	-18.79%
GOVERNMENT BUILDINGS	\$ 115,878	\$ 82,091	\$ 85,181		\$ 3,090	3.76%
POLICE	\$ 2,054,114	\$ 2,363,118	\$ 2,516,390		\$ 153,272	6.49%
FIRE	\$ 408,890	\$ 308,622	\$ 298,892		\$ (9,730)	-3.15%
AMBULANCE	\$ -	\$ -	\$ 16,402		\$ 16,402	0.00%
BUILDING INSPECTION	\$ 331,011	\$ 397,744	\$ 380,392		\$ (17,352)	-4.36%
EMERGENCY MANAGEMENT	\$ 3,396	\$ 3,341	\$ 3,841		\$ 500	14.97%
ANIMAL CONTROL	\$ 15,600	\$ 15,700	\$ 15,750		\$ 50	0.32%
PUBLIC WORKS	\$ 116,813	\$ 125,507	\$ 139,232		\$ 13,725	10.94%
STREETS	\$ 819,964	\$ 1,164,673	\$ 1,074,022		\$ (90,651)	-7.78%
STREET LIGHTS	\$ 54,410	\$ 78,366	\$ 80,384		\$ 2,018	2.58%
AQUATICS CENTER	\$ 154,012	\$ 140,329	\$ 173,475		\$ 33,146	23.62%
MUNICIPAL BAND	\$ 4,482	\$ 4,575	\$ 4,575		\$ -	0.00%
PARKS	\$ 785,629	\$ 693,980	\$ 706,019		\$ 12,039	1.73%
PARK BOARD	\$ 44,840	\$ 78,126	\$ 65,000		\$ (13,126)	-16.80%
LIBRARY	\$ 29,574	\$ 36,027	\$ 36,928		\$ 901	2.50%
UNALLOCATED	\$ 420,611	\$ 77,000	\$ 59,342		\$ (17,658)	-22.93%
TRANSFER OUT	\$ 41,946	\$ 29,819	\$ -		\$ (29,819)	\$ (1)
TOTAL EXPENSES	\$ 6,613,649	\$ 7,028,854	\$ 7,366,396		\$ 337,542	4.80%
DIFFERENCE	\$ (620,881)	\$ -	\$ -		\$ -	

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-0000-31010	CURRENT PROPERTY TAXES	\$ (3,754,632.01)	\$ (4,238,585.00)	\$ (2,908,904.02)	\$ (4,428,735.00)	\$ (190,150.00)	4%
101-3-0000-31020	DELINQUENT PROPERTY TAXES	\$ (5,090.34)	\$ -	\$ (4,947.78)	\$ -	\$ -	0
101-3-0000-31030	FRANCHISE TAXES	\$ (87,941.75)	\$ (90,000.00)	\$ -	\$ (90,000.00)	\$ -	0%
TAXES	TOTAL	\$ (3,847,664.10)	\$ (4,328,585.00)	\$ (2,913,851.80)	\$ (4,518,735.00)	\$ (190,150.00)	4%
101-3-4100-32110	LIQUOR LICENSES	\$ (41,990.00)	\$ (38,400.00)	\$ (46,209.00)	\$ (45,100.00)	\$ (6,700.00)	17%
101-3-4100-32180	BUSINESS LICENSES	\$ (16,917.50)	\$ (3,000.00)	\$ (10,255.00)	\$ (2,500.00)	\$ 500.00	-17%
101-3-4100-32181	TOBACCO LICENSES	\$ (2,800.00)	\$ (2,800.00)	\$ -	\$ (2,800.00)	\$ -	0%
101-3-4100-32182	PET LICENSES	\$ (1,620.00)	\$ (1,000.00)	\$ (965.00)	\$ (1,545.00)	\$ (545.00)	55%
101-3-4100-32183	THC LICENSES	\$ (1,050.00)	\$ (1,650.00)	\$ (700.00)	\$ (1,750.00)	\$ (100.00)	6%
101-3-4100-32210	BUILDING PERMITS	\$ (261,543.53)	\$ (195,000.00)	\$ (332,460.92)	\$ (195,000.00)	\$ -	0%
101-3-4100-32215	GOLF CART PERMITS	\$ (4,710.00)	\$ (3,830.00)	\$ (4,900.00)	\$ (4,040.00)	\$ (210.00)	5%
101-3-4100-32220	PLANNING APPLICATIONS	\$ (14,065.00)	\$ (6,000.00)	\$ (5,280.00)	\$ (6,000.00)	\$ -	0%
101-3-4100-32260	PLAN REVIEW	\$ (30,176.35)	\$ (4,000.00)	\$ (2,770.00)	\$ (4,000.00)	\$ -	0%
LICENSES & PERMITS	TOTAL	\$ (374,872.38)	\$ (255,680.00)	\$ (403,539.92)	\$ (262,735.00)	\$ (7,055.00)	3%
101-3-4100-33180	AMERICAN RESCUE AID	\$ (270,611.13)	\$ -	\$ -	\$ -	\$ -	0
101-3-4100-33401	LOCAL GOVERNMENTAL AID	\$ (1,183,527.00)	\$ (1,185,369.00)	\$ (592,684.50)	\$ (1,189,668.00)	\$ (4,299.00)	0%
101-3-4100-33408	MARKET VALUE CREDIT	\$ (189.14)	\$ -	\$ (97.51)	\$ -	\$ -	0
101-3-4210-33161	FEDERAL GRANT-COPS POLICE	\$ (10,687.67)	\$ -	\$ (5,940.08)	\$ -	\$ -	0
101-3-4210-33416	POLICE TRAINING AID	\$ (10,136.42)	\$ (9,000.00)	\$ (10,938.73)	\$ (9,000.00)	\$ -	0%
101-3-4210-33424	POLICE STATE AID	\$ (128,220.26)	\$ (100,000.00)	\$ (140,894.90)	\$ (100,000.00)	\$ -	0%
101-3-4220-33417	FIRE TRAINING AID	\$ (10,629.80)	\$ (12,000.00)	\$ (13,602.60)	\$ (12,000.00)	\$ -	0%
101-3-4220-33423	FIRE STATE AID	\$ (128,877.74)	\$ (120,000.00)	\$ (148,548.65)	\$ (120,000.00)	\$ -	0%
101-3-4220-33435	STATE GRANT	\$ -	\$ (40,000.00)	\$ (4,280.00)	\$ -	\$ 40,000.00	-100%
101-3-4300-33181	HIGHWAY STATE AID	\$ (58,500.00)	\$ -	\$ (42,522.22)	\$ -	\$ -	0
101-3-4300-33425	HIGHWAY STATE AID	\$ (124,361.00)	\$ (120,000.00)	\$ (134,552.00)	\$ (120,000.00)	\$ -	0%
101-3-4300-33611	TAA TRANSPORTATION ADVANC	\$ (3,580.00)	\$ (25,396.00)	\$ (10,802.00)	\$ (17,352.00)	\$ 8,044.00	-32%
101-3-4300-33610	STATE/COUNTY ROAD MAINT	\$ (4,200.00)	\$ (4,200.00)	\$ (4,200.00)	\$ (4,200.00)	\$ -	0%
INTERGOVERNMENTAL	TOTAL	\$ (1,933,520.16)	\$ (1,615,965.00)	\$ (1,109,063.19)	\$ (1,572,220.00)	\$ 43,745.00	-3%
101-3-4100-34107	ASSESSMENT SEARCH REVENUI	\$ (1,825.00)	\$ (2,500.00)	\$ (1,950.00)	\$ (2,000.00)	\$ 500.00	-20%
101-3-4100-34108	ADMINISTRATIVE CHARGES	\$ (3,107.45)	\$ (7,000.00)	\$ (4,047.67)	\$ (7,000.00)	\$ -	0%
101-3-4100-34109	SVC CHG/CODE ENFORCEMENT	\$ (2,128.07)	\$ (1,500.00)	\$ (957.67)	\$ (1,500.00)	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description		FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4210-34210	POLICE LIASON REVENUE	\$	(71,937.47)	\$ (100,000.00)	\$ (105,302.99)	\$ (110,300.00)	\$ (10,300.00)	10%
101-3-4210-34220	POLICE REVENUE	\$	(10,964.38)	\$ (2,500.00)	\$ (1,451.00)	\$ (2,500.00)	\$ -	0%
101-3-4300-34320	STREET REVENUE	\$	(871.13)	\$ (1,000.00)	\$ (2,092.12)	\$ (1,000.00)	\$ -	0%
101-3-4300-36103	YARD WASTE/ORGANICS SITE(R	\$	(8,473.47)	\$ -	\$ (11,061.49)	\$ -	\$ -	0
101-3-4500-34331	TEAM LEAGUE REVENUE	\$	(4,317.50)	\$ (3,019.00)	\$ (5,686.25)	\$ (4,439.00)	\$ (1,420.00)	47%
101-3-5201-34783	PARK FEES-SHELTERS	\$	(2,301.00)	\$ (1,848.00)	\$ (1,287.00)	\$ (1,848.00)	\$ -	0%
CHARGES FOR SERVICES	TOTAL	\$	(105,925.47)	\$ (119,367.00)	\$ (133,836.19)	\$ (130,587.00)	\$ (11,220.00)	9%
101-3-4210-35101	COURT FINES-SC	\$	(17,860.64)	\$ (25,000.00)	\$ (14,332.12)	\$ (25,000.00)	\$ -	0%
FINES	TOTAL	\$	(17,860.64)	\$ (25,000.00)	\$ (14,332.12)	\$ (25,000.00)	\$ -	0%
101-3-0000-36210	INTEREST INCOME	\$	(370,309.52)	\$ (89,145.00)	\$ (340,079.31)	\$ (100,000.00)	\$ (10,855.00)	12%
101-3-0000-36211	INTEREST INCOME- MARKET VAI	\$	75,403.22	\$ -	\$ -	\$ -	\$ -	0
INTEREST INCOME	TOTAL	\$	(294,906.30)	\$ (89,145.00)	\$ (340,079.31)	\$ (100,000.00)	\$ (10,855.00)	12%
101-3-0000-36200	BOND PROCEEDS-EQUIP CERT	\$	-	\$ (265,000.00)	\$ (271.39)	\$ -		
101-3-0000-36240	INSURANCE REIMBURSEMENTS	\$	(396,406.92)	\$ (5,000.00)	\$ (16,431.72)	\$ (5,000.00)	\$ -	0%
101-3-0000-36300	MISCELLANEOUS INCOME	\$	(6,094.00)	\$ (2,000.00)	\$ (77,512.36)	\$ (2,000.00)	\$ -	0%
101-3-0000-36330	CONTRIBUTIONS AND DONATIO	\$	-	\$ (500.00)	\$ -	\$ (500.00)	\$ -	0%
101-3-0000-36440	REIMBURSEMENTS	\$	(8,592.88)	\$ (2,000.00)	\$ (1,866.52)	\$ (2,000.00)	\$ -	0%
101-3-0000-39101	SALES OF GENERAL FIXED ASSE	\$	(12,402.50)	\$ -	\$ (24,232.00)	\$ -	\$ -	0
101-3-4210-36200	MISCELLANEOUS INCOME	\$	(2,500.00)	\$ -	\$ (9,416.46)	\$ -	\$ -	0
101-3-4210-36240	REIMBURSEMENTS	\$	(615.00)	\$ -	\$ (4,142.30)	\$ -	\$ -	0
101-3-4220-36240	REIMBURSEMENTS-FIRE	\$	-	\$ -	\$ (200.00)	\$ -	\$ -	0
101-3-4260-36231	RENTS	\$	-	\$ -	\$ -	\$ (15,000.00)	\$ (15,000.00)	0
101-3-4260-36240	REIMBURSEMENTS	\$	-	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)	0
101-3-4300-33620	COMPOST SITE GRANT	\$	(10,000.00)	\$ -	\$ -	\$ -	\$ -	0
101-3-4300-36200	MISCELLANEOUS INCOME	\$	-	\$ -	\$ (1,790.00)	\$ -	\$ -	0
101-3-4300-36240	REIMBURSEMENTS	\$	-	\$ -	\$ (6,259.63)	\$ -	\$ -	0
101-3-4500-34332	CONCESSIONS AGREEMENTS	\$	(500.00)	\$ -	\$ (500.00)	\$ -	\$ -	0
101-3-4520-33640	EMERALD ASH BORER GRANT	\$	(3,029.39)	\$ -	\$ (11,051.39)	\$ -	\$ -	0
101-3-4520-33641	SMALL TOWN GRANT-DISC GOL	\$	-	\$ -	\$ 4,656.57	\$ -	\$ -	0
101-3-4520-36330	CONTRIBUTIONS AND DONATIO	\$	(1,210.00)	\$ -	\$ (1,195.00)	\$ -	\$ -	0
101-3-4521-33640	LOCAL GOV'T GRANTS.AID	\$	-	\$ (35,000.00)	\$ -	\$ -	\$ 35,000.00	-100%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
MISCELLANEOUS REVENUE	TOTAL	\$ (441,350.69)	\$ (309,500.00)	\$ (150,212.20)	\$ (29,500.00)	\$ 15,000.00	-5%
101-3-0000-39200	TRF- PILOT FROM ELEC FUND	\$ (40,000.00)	\$ (40,000.00)	\$ (33,333.34)	\$ (40,000.00)	\$ -	0%
101-3-0000-36500	USE OF FUND BALANCE	\$ -	\$ (205,308.00)	\$ -	\$ (447,119.00)	\$ (241,811.00)	118%
101-3-0000-39206	TRF FROM ARPA FUNDS	\$ (29,924.05)	\$ -	\$ -	\$ -	\$ -	0
101-3-0000-39207	TRF FROM EQUIPMENT FUNDS	\$ (148,506.00)	\$ (40,304.00)	\$ -	\$ (240,500.00)	\$ (200,196.00)	497%
TRANSFERS IN	TOTAL	\$ (218,430.05)	\$ (285,612.00)	\$ (33,333.34)	\$ (727,619.00)	\$ (442,007.00)	155%
101-4-4111-103	WAGES PART-TIME	\$ 21,982.50	\$ 21,900.00	\$ 19,651.75	\$ 21,900.00	\$ -	0%
101-4-4111-113	EMPLOYEE BENEFITS	\$ -	\$ 400.00	\$ 219.49	\$ 400.00	\$ -	0%
101-4-4111-121	EMPLOYER CONT. P E R A	\$ 1,034.45	\$ 1,035.00	\$ 814.49	\$ 1,035.00	\$ -	0%
101-4-4111-122	EMPLOYER CONT. F I C A	\$ 398.16	\$ 423.00	\$ 347.66	\$ 423.00	\$ -	0%
101-4-4111-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 91.00	\$ 91.00	0
101-4-4111-151	WORKER'S COMP PREMIUMS	\$ 68.33	\$ 91.00	\$ 45.39	\$ 72.00	\$ (19.00)	-21%
101-4-4111-200	SUPPLIES	\$ 411.51	\$ 400.00	\$ 197.49	\$ 400.00	\$ -	0%
101-4-4111-305	CIVIL LEGAL FEES	\$ 1,593.90	\$ -	\$ -	\$ -	\$ -	0
101-4-4111-310	PROFESSIONAL SERVICES	\$ 9,200.00	\$ 9,200.00	\$ 11,359.20	\$ 9,200.00	\$ -	0%
101-4-4111-320	POSTAGE	\$ -	\$ -	\$ 30.40	\$ -	\$ -	0
101-4-4111-321	TELEPHONE	\$ 990.77	\$ 1,000.00	\$ 1,088.85	\$ 1,200.00	\$ 200.00	20%
101-4-4111-330	TRAVEL, CONF, MILEAGE ALLOW	\$ 40.00	\$ 1,000.00	\$ 476.30	\$ 1,000.00	\$ -	0%
101-4-4111-340	ADVERTISING & PUBLICATIONS	\$ 24,782.29	\$ 30,000.00	\$ 18,533.21	\$ 30,000.00	\$ -	0%
101-4-4111-350	PRINTING & BINDING	\$ 5,883.70	\$ 2,200.00	\$ 3,077.76	\$ 4,000.00	\$ 1,800.00	82%
101-4-4111-369	INSURANCES	\$ 1,710.35	\$ 2,046.00	\$ 1,736.00	\$ 2,046.00	\$ -	0%
101-4-4111-401	CONTRACTED SERVICES	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
101-4-4111-430	MISCELLANEOUS EXPENSE	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ -	0%
101-4-4111-433	DUES & SUBSCRIPTIONS	\$ 58.00	\$ 80.00	\$ 91.00	\$ 100.00	\$ 20.00	25%
101-4-4111-450	TRAINING & SEMINARS	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
CITY COUNCIL	TOTAL	\$ 68,153.96	\$ 70,925.00	\$ 57,668.99	\$ 73,017.00	\$ 2,092.00	3%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4132-101	WAGES FULL-TIME	\$ 325,390.47	\$ 296,421.00	\$ 309,473.01	\$ 319,363.00	\$ 22,942.00	8%
101-4-4132-102	WAGES OVERTIME	\$ 1,073.43	\$ 500.00	\$ 1,293.90	\$ 500.00	\$ -	0%
101-4-4132-113	EMPLOYEE BENEFITS	\$ 4,800.00	\$ 4,800.00	\$ 4,956.14	\$ 6,234.00	\$ 1,434.00	30%
101-4-4132-121	EMPLOYER CONT. P E R A	\$ 24,324.50	\$ 22,269.00	\$ 23,776.30	\$ 23,990.00	\$ 1,721.00	8%
101-4-4132-122	EMPLOYER CONT. F I C A	\$ 22,191.06	\$ 22,732.00	\$ 22,523.14	\$ 24,487.00	\$ 1,755.00	8%
101-4-4132-123	EMPLOYER CONT. FMLA	\$ -	\$ -	\$ -	\$ 1,405.00	\$ 1,405.00	0
101-4-4132-131	HEALTH INSURANCE	\$ 60,365.68	\$ 65,643.00	\$ 54,269.76	\$ 61,563.00	\$ (4,080.00)	-6%
101-4-4132-132	DENTAL INSURANCE	\$ 5,872.13	\$ 5,190.00	\$ 5,000.24	\$ 4,223.00	\$ (967.00)	-19%
101-4-4132-133	LIFE & S-T DISABILITY INS	\$ 983.25	\$ 870.00	\$ 918.39	\$ 913.00	\$ 43.00	5%
101-4-4132-151	WORKER'S COMP PREMIUMS	\$ 1,444.35	\$ 1,986.00	\$ 990.56	\$ 1,517.00	\$ (469.00)	-24%
101-4-4132-200	SUPPLIES	\$ 1,877.42	\$ 2,000.00	\$ 1,500.66	\$ 2,000.00	\$ -	0%
101-4-4132-220	REPAIRS & MAINT. SUPPLIES	\$ 123.93	\$ -	\$ -	\$ -	\$ -	0
101-4-4132-231	SAFETY EQUIP & TRAINING	\$ 1,072.30	\$ 1,105.00	\$ 1,104.47	\$ 1,105.00	\$ -	0%
101-4-4132-301	AUDIT	\$ 23,529.21	\$ 32,860.00	\$ 17,013.09	\$ 28,110.00	\$ (4,750.00)	-14%
101-4-4132-310	PROFESSIONAL SERVICES	\$ 1,320.00	\$ 25,804.00	\$ 17,823.32	\$ 35,000.00	\$ 9,196.00	36%
101-4-4132-320	POSTAGE	\$ 1,162.28	\$ 1,200.00	\$ 966.10	\$ 1,200.00	\$ -	0%
101-4-4132-321	TELEPHONE	\$ 1,857.19	\$ 2,000.00	\$ 1,926.84	\$ 2,000.00	\$ -	0%
101-4-4132-322	COMPUTER COMM/MAINT	\$ -	\$ -	\$ 903.64	\$ -	\$ -	0
101-4-4132-330	TRAVEL, CONF, MILEAGE ALLOW	\$ 102.29	\$ -	\$ 20.00	\$ 500.00	\$ 500.00	0
101-4-4132-340	ADVERTISING & PUBLICATIONS	\$ 280.00	\$ -	\$ 86.61	\$ -	\$ -	0
101-4-4132-369	INSURANCES	\$ 2,230.60	\$ 2,988.00	\$ 2,307.00	\$ 2,988.00	\$ -	0%
101-4-4132-401	CONTRACTED SERVICES	\$ 93.50	\$ 100.00	\$ 93.50	\$ 100.00	\$ -	0%
101-4-4132-410	RENTALS	\$ 6,992.94	\$ 2,500.00	\$ 3,679.29	\$ 2,500.00	\$ -	0%
101-4-4132-430	MISCELLANEOUS EXPENSE	\$ -	\$ 200.00	\$ 10.14	\$ 200.00	\$ -	0%
101-4-4132-431	CREDIT CARD EXPENSE	\$ 647.90	\$ 1,000.00	\$ 395.55	\$ 1,000.00	\$ -	0%
101-4-4132-433	DUES & SUBSCRIPTIONS	\$ 7,760.78	\$ 14,000.00	\$ 14,727.33	\$ 14,000.00	\$ -	0%
101-4-4132-450	TRAINING & SEMINARS	\$ 371.72	\$ 2,500.00	\$ 2,309.07	\$ 3,000.00	\$ 500.00	20%
101-4-4132-460	LICENSE FEES/REGISTRATION	\$ 20.00	\$ -	\$ 20.00	\$ -	\$ -	0
ADMINISTRATION	TOTAL	\$ 495,886.93	\$ 508,668.00	\$ 488,088.05	\$ 879,617.00	\$ 29,230.00	6%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4135-200	SUPPLIES	\$ -	\$ -	\$ 18.19	\$ -	\$ -	0
101-4-4135-207	COMPUTER SUPPORT SERVICES	\$ 77,734.86	\$ 67,000.00	\$ 79,605.97	\$ 72,000.00	\$ 5,000.00	7%
101-4-4135-322	COMPUTER COMM/MAINT	\$ 111,543.04	\$ 50,000.00	\$ 51,048.03	\$ 60,000.00	\$ 10,000.00	20%
101-4-4135-369	INSURANCES	\$ 396.25	\$ 421.00	\$ 424.00	\$ 421.00	\$ -	0%
101-4-4135-500	CAPITAL OUTLAY	\$ -	\$ 90,000.00	\$ 48,813.78	\$ 50,000.00	\$ (40,000.00)	-44%
TECHNOLOGY NETWORK	TOTAL	\$ 189,674.15	\$ 207,421.00	\$ 179,909.97	\$ 182,421.00	\$ (25,000.00)	-12%
101-4-4141-103	WAGES PART-TIME	\$ 14,472.75	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0
101-4-4141-200	SUPPLIES	\$ 1,590.64	\$ -	\$ 6.99	\$ 3,500.00	\$ 3,500.00	0
101-4-4141-310	PROFESSIONAL SERVICES	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	0%
101-4-4141-320	POSTAGE	\$ 93.56	\$ 15.00	\$ -	\$ 120.00	\$ 105.00	700%
101-4-4141-330	TRAVEL, CONF, MILEAGE ALLOW	\$ 946.04	\$ 50.00	\$ -	\$ 600.00	\$ 550.00	1100%
101-4-4141-369	INSURANCES	\$ 30.85	\$ -	\$ -	\$ 50.00	\$ 50.00	0
101-4-4141-430	MISCELLANEOUS EXPENSE	\$ 451.30	\$ 100.00	\$ -	\$ 500.00	\$ 400.00	400%
ELECTIONS	TOTAL	\$ 18,785.14	\$ 1,365.00	\$ 1,206.99	\$ 20,970.00	\$ 19,605.00	1436%
101-4-4155-312	ASSESSOR FEES	\$ 45,700.00	\$ 48,000.00	\$ 47,730.00	\$ 50,000.00	\$ 2,000.00	4%
ASSESSOR	TOTAL	\$ 45,700.00	\$ 48,000.00	\$ 47,730.00	\$ 50,000.00	\$ 2,000.00	4%
101-4-4161-304	CRIMINAL LEGAL FEES	\$ 17,906.84	\$ 30,000.00	\$ 14,956.12	\$ 31,500.00	\$ 1,500.00	5%
101-4-4161-305	CIVIL LEGAL FEES	\$ 72,366.39	\$ 50,000.00	\$ 45,165.01	\$ 52,500.00	\$ 2,500.00	5%
ATTORNEY	TOTAL	\$ 90,273.23	\$ 80,000.00	\$ 60,121.13	\$ 84,000.00	\$ 4,000.00	5%
101-4-4171-303	ENGINEERING FEES	\$ 113.00	\$ 15,000.00	\$ 3,905.00	\$ 15,750.00	\$ 750.00	5%
ENGINEERING	TOTAL	\$ 113.00	\$ 15,000.00	\$ 3,905.00	\$ 15,750.00	\$ 750.00	5%
101-4-4191-101	WAGES FULL-TIME	\$ 212,183.23	\$ 271,063.00	\$ 205,331.47	\$ 268,771.00	\$ (2,292.00)	-1%
101-4-4191-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ 131.79	\$ -	\$ -	0
101-4-4191-121	EMPLOYER CONT. P E R A	\$ 15,772.25	\$ 20,330.00	\$ 14,744.67	\$ 20,158.00	\$ (172.00)	-1%
101-4-4191-122	EMPLOYER CONT. F I C A	\$ 14,913.33	\$ 20,758.00	\$ 15,155.87	\$ 20,576.00	\$ (182.00)	-1%
101-4-4191-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,183.00	\$ 1,183.00	0
101-4-4191-131	HEALTH INSURANCE	\$ 26,286.48	\$ 58,106.00	\$ 24,897.10	\$ 46,989.00	\$ (11,117.00)	-19%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4191-132	DENTAL INSURANCE	\$ 2,840.52	\$ 4,631.00	\$ 2,037.73	\$ 3,147.00	\$ (1,484.00)	-32%
101-4-4191-133	LIFE & S-T DISABILITY INS	\$ 620.16	\$ 776.00	\$ 540.31	\$ 655.00	\$ (121.00)	-16%
101-4-4191-151	WORKER'S COMP PREMIUMS	\$ 1,400.71	\$ 2,188.00	\$ 1,090.60	\$ 1,471.00	\$ (717.00)	-33%
101-4-4191-200	SUPPLIES	\$ 513.97	\$ 1,500.00	\$ 446.65	\$ 1,500.00	\$ -	0%
101-4-4191-212	MOTOR FUELS	\$ 105.06	\$ 250.00	\$ 111.10	\$ 250.00	\$ -	0%
101-4-4191-231	SAFETY EQUIP & TRAINING	\$ 765.93	\$ 789.00	\$ 788.90	\$ 790.00	\$ 1.00	0%
101-4-4191-303	ENGINEERING FEES	\$ 224.50	\$ 1,600.00	\$ -	\$ 1,500.00	\$ (100.00)	-6%
101-4-4191-305	CIVIL LEGAL FEES	\$ -	\$ 20,000.00	\$ 545.30	\$ 20,000.00	\$ -	0%
101-4-4191-310	PROFESSIONAL SERVICES	\$ 14,643.00	\$ 61,500.00	\$ 43,742.50	\$ 1,500.00	\$ (60,000.00)	-98%
101-4-4191-320	POSTAGE	\$ 703.00	\$ 400.00	\$ 460.42	\$ 500.00	\$ 100.00	25%
101-4-4191-321	TELEPHONE	\$ 1,535.35	\$ 1,600.00	\$ 1,689.62	\$ 1,600.00	\$ -	0%
101-4-4191-330	TRAVEL, CONF, MILEAGE ALLOW	\$ 133.46	\$ 275.00	\$ 59.50	\$ 300.00	\$ 25.00	9%
101-4-4191-340	ADVERTISING & PUBLICATIONS	\$ 4,076.00	\$ 4,000.00	\$ 1,081.71	\$ 4,500.00	\$ 500.00	13%
101-4-4191-350	PRINTING & BINDING	\$ 112.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4191-369	INSURANCES	\$ 1,881.13	\$ 2,291.00	\$ 1,948.93	\$ 2,406.00	\$ 115.00	5%
101-4-4191-404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 33.95	\$ -	\$ -	0
101-4-4191-408	VEHICLE MAINT	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4191-410	RENTALS	\$ 1,473.92	\$ 2,000.00	\$ 1,251.04	\$ 2,000.00	\$ -	0%
101-4-4191-431	CREDIT CARD EXPENSE	\$ 320.93	\$ 500.00	\$ 197.74	\$ 500.00	\$ -	0%
101-4-4191-433	DUES & SUBSCRIPTIONS	\$ 247.20	\$ 1,000.00	\$ 1,002.14	\$ 1,000.00	\$ -	0%
101-4-4191-450	TRAINING & SEMINARS	\$ 1,817.90	\$ 1,800.00	\$ 1,592.83	\$ 2,200.00	\$ 400.00	22%
101-4-4191-460	LICENSE FEES/REGISTRATION	\$ 1,288.25	\$ 1,000.00	\$ 782.00	\$ 1,200.00	\$ 200.00	20%
101-4-4191-500	CAPITAL OUTLAY	\$ 33.98	\$ 20,000.00	\$ 21,830.13	\$ -	\$ (20,000.00)	-100%
PLANNING	TOTAL	\$ 303,892.26	\$ 498,457.00	\$ 341,494.00	\$ 404,796.00	\$ (93,661.00)	-19%
101-4-4194-101	WAGES FULL-TIME	\$ 7,942.40	\$ 8,322.00	\$ 7,463.44	\$ 8,920.00	\$ 598.00	7%
101-4-4194-102	WAGES OVERTIME	\$ 7.19	\$ -	\$ -	\$ -	\$ -	0
101-4-4194-121	EMPLOYER CONT. P E R A	\$ 590.88	\$ 624.00	\$ 672.04	\$ 668.00	\$ 44.00	7%
101-4-4194-122	EMPLOYER CONT. F I C A	\$ 538.53	\$ 637.00	\$ 628.17	\$ 682.00	\$ 45.00	7%
101-4-4194-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 39.00	\$ 39.00	0
101-4-4194-131	HEALTH INSURANCE	\$ 1,963.45	\$ 2,176.00	\$ 2,013.68	\$ 2,506.00	\$ 330.00	15%
101-4-4194-132	DENTAL INSURANCE	\$ 203.04	\$ 177.00	\$ 157.74	\$ 177.00	\$ -	0%
101-4-4194-133	LIFE & S-T DISABILITY INS	\$ 24.96	\$ 239.00	\$ 22.88	\$ 251.00	\$ 12.00	5%
101-4-4194-151	WORKER'S COMP PREMIUMS	\$ 36.06	\$ 51.00	\$ 25.43	\$ 38.00	\$ (13.00)	-25%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4194-200	SUPPLIES	\$ 1,530.53	\$ 1,600.00	\$ 1,544.95	\$ 1,600.00	\$ -	0%
101-4-4194-220	REPAIRS & MAINT. SUPPLIES	\$ 1,179.96	\$ 4,000.00	\$ 2,437.61	\$ 4,000.00	\$ -	0%
101-4-4194-231	SAFETY EQUIP & TRAINING	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4194-310	PROFESSIONAL SERVICES	\$ 904.54	\$ 1,350.00	\$ 813.62	\$ 1,400.00	\$ 50.00	4%
101-4-4194-369	INSURANCES	\$ 343.97	\$ 215.00	\$ 367.48	\$ -	\$ (215.00)	-100%
101-4-4194-381	ELECTRIC	\$ 15,379.69	\$ 20,000.00	\$ 14,739.47	\$ 22,000.00	\$ 2,000.00	10%
101-4-4194-382	WATER/SEWER	\$ 2,776.94	\$ 2,500.00	\$ 3,015.59	\$ 2,700.00	\$ 200.00	8%
101-4-4194-384	REFUSE	\$ 1,044.78	\$ 1,100.00	\$ 872.76	\$ 1,100.00	\$ -	0%
101-4-4194-385	NATURAL GAS	\$ 6,126.06	\$ 14,000.00	\$ 8,449.66	\$ 14,000.00	\$ -	0%
101-4-4194-387	CITY WIDE CLEAN-UP	\$ 3,154.60	\$ 4,000.00	\$ 3,036.54	\$ 4,000.00	\$ -	0%
101-4-4194-401	CONTRACTED SERVICES	\$ 15,439.56	\$ 16,000.00	\$ 14,152.93	\$ 16,000.00	\$ -	0%
101-4-4194-404	REPAIRS & MAINTENANCE	\$ -	\$ 5,000.00	\$ 404.98	\$ 5,000.00	\$ -	0%
101-4-4194-441	SPECIAL PROJECTS	\$ -	\$ -	\$ 19,240.23	\$ -	\$ -	0
101-4-4194-500	CAPITAL OUTLAY	\$ 56,691.20	\$ -	\$ 103,227.53	\$ -	\$ -	0
GOVERNMENT BUILDINGS	TOTAL	\$ 115,878.34	\$ 82,091.00	\$ 183,294.73	\$ 85,181.00	\$ 3,090.00	4%
101-4-4210-101	WAGES FULL-TIME	\$ 1,153,717.17	\$ 1,327,644.00	\$ 1,192,877.74	\$ 1,412,511.00	\$ 84,867.00	6%
101-4-4210-102	WAGES OVERTIME	\$ 83,497.00	\$ 60,000.00	\$ 83,424.48	\$ 65,000.00	\$ 5,000.00	8%
101-4-4210-107	POLICE COURT TIME	\$ 1,254.26	\$ 3,200.00	\$ 7,127.92	\$ 3,200.00	\$ -	0%
101-4-4210-113	EMPLOYEE BENEFITS	\$ 25,328.35	\$ 15,000.00	\$ 13,682.01	\$ 17,000.00	\$ 2,000.00	13%
101-4-4210-121	EMPLOYER CONT. P E R A	\$ 205,259.65	\$ 231,964.00	\$ 222,209.14	\$ 250,861.00	\$ 18,897.00	8%
101-4-4210-122	EMPLOYER CONT. F I C A	\$ 22,054.90	\$ 27,731.00	\$ 23,399.65	\$ 29,780.00	\$ 2,049.00	7%
101-4-4210-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 6,219.00	\$ 6,219.00	0
101-4-4210-131	HEALTH INSURANCE	\$ 194,433.05	\$ 280,900.00	\$ 229,526.29	\$ 288,235.00	\$ 7,335.00	3%
101-4-4210-132	DENTAL INSURANCE	\$ 20,516.05	\$ 22,263.00	\$ 17,139.32	\$ 19,685.00	\$ (2,578.00)	-12%
101-4-4210-133	LIFE & S-T DISABILITY INS	\$ 3,239.30	\$ 3,865.00	\$ 3,315.18	\$ 4,079.00	\$ 214.00	6%
101-4-4210-151	WORKER'S COMP PREMIUMS	\$ 80,445.75	\$ 113,412.00	\$ 56,559.00	\$ 84,468.00	\$ (28,944.00)	-26%
101-4-4210-200	SUPPLIES	\$ 12,553.68	\$ 12,000.00	\$ 7,144.15	\$ 13,000.00	\$ 1,000.00	8%
101-4-4210-207	COMPUTER SUPPORT SERVICES	\$ 4,344.78	\$ 6,000.00	\$ 5,984.67	\$ 6,000.00	\$ -	0%
101-4-4210-212	MOTOR FUELS	\$ 15,012.17	\$ 23,000.00	\$ 13,976.94	\$ 23,000.00	\$ -	0%
101-4-4210-220	REPAIRS & MAINT. SUPPLIES	\$ 1,258.58	\$ 700.00	\$ 1,089.92	\$ 700.00	\$ -	0%
101-4-4210-231	SAFETY EQUIP & TRAINING	\$ 612.74	\$ 631.00	\$ 631.12	\$ 750.00	\$ 119.00	19%
101-4-4210-310	PROFESSIONAL SERVICES	\$ 2,368.31	\$ 2,500.00	\$ 28,858.43	\$ 19,500.00	\$ 17,000.00	680%
101-4-4210-320	POSTAGE	\$ 341.91	\$ 500.00	\$ 206.73	\$ 500.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4210-321	TELEPHONE	\$ 6,672.96	\$ 9,200.00	\$ 7,245.82	\$ 9,200.00	\$ -	0%
101-4-4210-322	COMPUTER COMM/MAINT	\$ 7,505.83	\$ 8,800.00	\$ 7,588.08	\$ 8,800.00	\$ -	0%
101-4-4210-330	TRAVEL, CONF, MILEAGE ALLOW	\$ 1,334.61	\$ 1,300.00	\$ 1,289.23	\$ 1,450.00	\$ 150.00	12%
101-4-4210-340	ADVERTISING & PUBLICATIONS	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ -	0%
101-4-4210-350	PRINTING & BINDING	\$ 162.45	\$ 400.00	\$ 77.00	\$ 400.00	\$ -	0%
101-4-4210-369	INSURANCES	\$ 31,668.08	\$ 35,208.00	\$ 40,144.87	\$ 35,208.00	\$ -	0%
101-4-4210-381	ELECTRIC	\$ -	\$ -	\$ 404.98	\$ 14,338.00	\$ 14,338.00	0
101-4-4210-382	WATER/SEWER	\$ -	\$ -	\$ -	\$ 6,796.00	\$ 6,796.00	0
101-4-4210-384	REFUSE	\$ -	\$ -	\$ -	\$ 360.00	\$ 360.00	0
101-4-4210-385	NATURAL GAS	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0
101-4-4210-401	CONTRACTED SERVICES	\$ 27,438.64	\$ 46,500.00	\$ 43,654.67	\$ 54,000.00	\$ 7,500.00	16%
101-4-4210-404	REPAIRS & MAINTENANCE	\$ 399.43	\$ 300.00	\$ -	\$ 350.00	\$ 50.00	17%
101-4-4210-408	VEHICLE MAINT	\$ 4,839.77	\$ 6,500.00	\$ 4,518.61	\$ 7,000.00	\$ 500.00	8%
101-4-4210-410	RENTALS	\$ 3,971.39	\$ 4,000.00	\$ 3,213.26	\$ 4,200.00	\$ 200.00	5%
101-4-4210-415	LEASE EQUIPMENT	\$ 32,013.00	\$ 34,000.00	\$ 43,697.23	\$ 34,000.00	\$ -	0%
101-4-4210-433	DUES & SUBSCRIPTIONS	\$ 1,380.39	\$ 950.00	\$ 2,701.70	\$ 2,600.00	\$ 1,650.00	174%
101-4-4210-441	SPECIAL PROJECTS	\$ 40,579.43	\$ -	\$ 13,632.93	\$ -	\$ -	0
101-4-4210-442	GRANTS/SPECIAL PROJECTS	\$ -	\$ -	\$ 72,787.52	\$ -	\$ -	0
101-4-4210-450	TRAINING & SEMINARS	\$ 10,696.89	\$ 14,500.00	\$ 14,727.58	\$ 16,000.00	\$ 1,500.00	10%
101-4-4210-453	SEIZED PROPERTY DIST.	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0%
101-4-4210-455	POLICE COMPLIANCE EXPENSES	\$ 140.00	\$ 500.00	\$ 285.86	\$ 500.00	\$ -	0%
101-4-4210-460	LICENSE FEES/REGISTRATION	\$ 361.44	\$ 600.00	\$ 559.50	\$ 650.00	\$ 50.00	8%
101-4-4210-490	DONATION OTHER CIVIC ORG.	\$ 200.00	\$ 3,200.00	\$ 825.00	\$ 3,200.00	\$ -	0%
101-4-4210-500	CAPITAL OUTLAY	\$ 58,511.79	\$ 64,000.00	\$ 62,704.23	\$ 66,000.00	\$ 2,000.00	3%
POLICE	TOTAL	\$ 2,054,113.75	\$ 2,363,118.00	\$ 2,227,210.76	\$ 2,516,390.00	\$ 153,272.00	6%
101-4-4220-103	WAGES PART-TIME	\$ 39,681.00	\$ 50,000.00	\$ -	\$ 55,000.00	\$ 5,000.00	10%
101-4-4220-122	EMPLOYER CONT. FICA	\$ 3,035.60	\$ 5,485.00	\$ -	\$ 4,208.00	\$ (1,277.00)	-23%
101-4-4220-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 242.00	\$ 242.00	0
101-4-4220-124	FIRE PENSION CONTR.	\$ 128,877.74	\$ 120,000.00	\$ 148,548.65	\$ 120,000.00	\$ -	0%
101-4-4220-151	WORKER'S COMP PREMIUMS	\$ 14,932.60	\$ 19,687.00	\$ 9,821.56	\$ 15,679.00	\$ (4,008.00)	-20%
101-4-4220-200	SUPPLIES	\$ 15,441.17	\$ 12,500.00	\$ 7,680.04	\$ 15,000.00	\$ 2,500.00	20%
101-4-4220-212	MOTOR FUELS	\$ 4,075.26	\$ 3,000.00	\$ 3,017.35	\$ 3,000.00	\$ -	0%
101-4-4220-220	REPAIRS & MAINT. SUPPLIES	\$ 5,129.81	\$ 8,000.00	\$ 7,198.19	\$ 8,000.00	\$ -	0%

**GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4220-310	PROFESSIONAL SERVICES	\$ 5,943.15	\$ 5,000.00	\$ 2,545.00	\$ 5,000.00	\$ -	0%
101-4-4220-321	TELEPHONE	\$ 1,852.33	\$ 1,500.00	\$ 1,957.64	\$ 2,000.00	\$ 500.00	33%
101-4-4220-322	COMPUTER COMMUNICATIONS	\$ (32.97)	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
101-4-4220-330	TRAVEL, CONF, MILEAGE ALLOW	\$ 2,750.36	\$ 2,500.00	\$ 2,200.93	\$ 3,500.00	\$ 1,000.00	40%
101-4-4220-340	ADVERTISING & PUBLICATIONS	\$ 192.50	\$ 300.00	\$ 216.00	\$ 300.00	\$ -	0%
101-4-4220-369	INSURANCES	\$ 4,632.12	\$ 5,150.00	\$ 4,684.00	\$ 5,408.00	\$ 258.00	5%
101-4-4220-381	ELECTRIC	\$ 4,567.31	\$ 5,000.00	\$ 3,431.39	\$ 5,550.00	\$ 550.00	11%
101-4-4220-382	WATER/SEWER	\$ 2,301.01	\$ 3,800.00	\$ 1,327.58	\$ 3,800.00	\$ -	0%
101-4-4220-384	REFUSE	\$ 278.04	\$ 250.00	\$ 225.03	\$ 280.00	\$ 30.00	12%
101-4-4220-385	NATURAL GAS	\$ 2,044.94	\$ 4,000.00	\$ 3,224.94	\$ 4,000.00	\$ -	0%
101-4-4220-401	CONTRACTED SERVICES	\$ 120.00	\$ 200.00	\$ 180.00	\$ 200.00	\$ -	0%
101-4-4220-404	REPAIRS & MAINTENANCE	\$ 9,006.55	\$ 8,000.00	\$ 4,816.44	\$ 8,000.00	\$ -	0%
101-4-4220-430	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 27.00	\$ -	\$ -	0
101-4-4220-433	DUES & SUBSCRIPTIONS	\$ 145.00	\$ 200.00	\$ 145.00	\$ 175.00	\$ (25.00)	-13%
101-4-4220-442	GRANTS/SPECIAL PROJECTS	\$ 147,944.17	\$ -	\$ 44,280.00	\$ -	\$ -	0
101-4-4220-450	TRAINING & SEMINARS	\$ 14,971.87	\$ 12,000.00	\$ 11,686.13	\$ 12,000.00	\$ -	0%
101-4-4220-451	REIMBURSEMENTS-TRAINING	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4220-500	CAPITAL OUTLAY	\$ -	\$ 42,000.00	\$ -	\$ 27,500.00	\$ (14,500.00)	-35%
FIRE	TOTAL	\$ 408,889.56	\$ 308,622.00	\$ 257,226.37	\$ 298,892.00	\$ (9,730.00)	-3%
101-4-4240-101	WAGES FULL-TIME	\$ 223,056.76	\$ 240,539.00	\$ 220,511.90	\$ 240,870.00	\$ 331.00	0%
101-4-4240-113	EMPLOYEE BENEFITS	\$ 800.00	\$ 940.00	\$ 747.17	\$ 940.00	\$ -	0%
101-4-4240-121	EMPLOYER CONT. P E R A	\$ 16,578.23	\$ 18,040.00	\$ 16,052.26	\$ 18,065.00	\$ 25.00	0%
101-4-4240-122	EMPLOYER CONT. F I C A	\$ 15,600.04	\$ 18,473.00	\$ 16,130.14	\$ 18,498.00	\$ 25.00	0%
101-4-4240-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,060.00	\$ 1,060.00	0
101-4-4240-131	HEALTH INSURANCE	\$ 42,588.84	\$ 58,013.00	\$ 41,644.41	\$ 62,656.00	\$ 4,643.00	8%
101-4-4240-132	DENTAL INSURANCE	\$ 4,592.88	\$ 5,370.00	\$ 3,418.04	\$ 4,436.00	\$ (934.00)	-17%
101-4-4240-133	LIFE & S-T DISABILITY INS	\$ 682.80	\$ 717.00	\$ 619.30	\$ 714.00	\$ (3.00)	0%
101-4-4240-151	WORKER'S COMP PREMIUMS	\$ 1,235.21	\$ 1,952.00	\$ 972.92	\$ 1,297.00	\$ (655.00)	-34%
101-4-4240-200	SUPPLIES	\$ 879.55	\$ 1,300.00	\$ 275.71	\$ 5,100.00	\$ 3,800.00	292%
101-4-4240-212	MOTOR FUELS	\$ 1,081.48	\$ 2,000.00	\$ 938.31	\$ 2,000.00	\$ -	0%
101-4-4240-231	SAFETY EQUIP & TRAINING	\$ 612.74	\$ 631.00	\$ 631.12	\$ 631.00	\$ -	0%
101-4-4240-310	PROFESSIONAL SERVICES	\$ 2,898.17	\$ 7,500.00	\$ 5,506.32	\$ 7,500.00	\$ -	0%
101-4-4240-320	POSTAGE	\$ 10.77	\$ 100.00	\$ 28.51	\$ 100.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4240-321	TELEPHONE	\$ 1,662.26	\$ 1,600.00	\$ 1,779.73	\$ 1,700.00	\$ 100.00	6%
101-4-4240-330	TRAVEL, CONF, MILEAGE ALLOW	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	0%
101-4-4240-369	INSURANCES	\$ 1,725.13	\$ 2,119.00	\$ 1,718.93	\$ 2,225.00	\$ 106.00	5%
101-4-4240-401	CONTRACTED NUISANCE ABATE	\$ 708.77	\$ 1,500.00	\$ 1,347.47	\$ 1,500.00	\$ -	0%
101-4-4240-408	VEHICLE MAINTENANCE	\$ 495.43	\$ 700.00	\$ 137.76	\$ 700.00	\$ -	0%
101-4-4240-410	RENTALS	\$ 1,128.89	\$ 850.00	\$ 978.38	\$ 1,200.00	\$ 350.00	41%
101-4-4240-431	CREDIT CARD FEES	\$ 5,507.02	\$ 6,000.00	\$ 3,362.04	\$ 6,000.00	\$ -	0%
101-4-4240-433	DUES & SUBSCRIPTIONS	\$ 104.89	\$ 900.00	\$ 112.90	\$ 900.00	\$ -	0%
101-4-4240-450	TRAINING & SEMINARS	\$ 1,241.76	\$ 3,200.00	\$ 1,266.06	\$ 2,000.00	\$ (1,200.00)	-38%
101-4-4240-460	LICENSE FEES/REGISTRATION	\$ 42.50	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
101-4-4240-500	CAPITAL OUTLAY	\$ 7,777.19	\$ 25,000.00	\$ 18,616.35	\$ -	\$ (25,000.00)	-100%
BUILDING INSPECTION	TOTAL	\$ 331,011.31	\$ 397,744.00	\$ 336,819.29	\$ 380,392.00	\$ (17,352.00)	-4%
101-4-4250-200	SUPPLIES	\$ -	\$ -	\$ 369.00	\$ -	\$ -	0
101-4-4250-220	REPAIRS & MAINT. SUPPLIES	\$ (100.08)	\$ -	\$ -	\$ -	\$ -	0
101-4-4250-369	INSURANCES	\$ 493.63	\$ 591.00	\$ 491.00	\$ 591.00	\$ -	0%
101-4-4250-404	REPAIRS & MAINTENANCE	\$ 3,002.26	\$ 2,750.00	\$ 2,821.38	\$ 3,250.00	\$ 500.00	18%
EMERGENCY MANAGEMENT	TOTAL	\$ 3,395.81	\$ 3,341.00	\$ 3,681.38	\$ 3,841.00	\$ 500.00	15%
101-4-4270-401	CONTRACTED SERVICES	\$ 15,600.00	\$ 15,600.00	\$ 7,800.00	\$ 15,600.00	\$ -	0%
101-4-4270-460	LICENSE FEES/REGISTRATION	\$ -	\$ 100.00	\$ -	\$ 150.00	\$ 50.00	50%
ANIMAL CONTROL	TOTAL	\$ 15,600.00	\$ 15,700.00	\$ 7,800.00	\$ 15,750.00	\$ 50.00	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4260-220	REPAIRS & MAINT. SUPPLIES	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0
101-4-4260-301	AUDIT	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0
101-4-4260-310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	0
101-4-4260-369	INSURANCES	\$ -	\$ -	\$ -	\$ 3,002.00	\$ 3,002.00	0
101-4-4260-381	ELECTRIC	\$ -	\$ -	\$ -	\$ 4,950.00	\$ 4,950.00	0
101-4-4260-382	WATER/SEWER	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0
101-4-4260-384	REFUSE	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0
101-4-4260-385	NATURAL GAS	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0
101-4-4260-404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0
AMBULANCE	TOTAL	\$ -	\$ -	\$ -	\$ 16,402.00	\$ 16,402.00	0
101-4-4300-101	WAGES FULL-TIME	\$ 84,224.42	\$ 88,414.00	\$ 80,952.10	\$ 99,988.00	\$ 11,574.00	13%
101-4-4300-113	EMPLOYEE BENEFITS	\$ -	\$ 56.00	\$ 84.62	\$ 56.00	\$ -	0%
101-4-4300-121	EMPLOYER CONT. P E R A	\$ 6,260.77	\$ 6,627.00	\$ 6,240.83	\$ 7,495.00	\$ 868.00	13%
101-4-4300-122	EMPLOYER CONT. F I C A	\$ 6,090.61	\$ 6,764.00	\$ 6,072.11	\$ 7,649.00	\$ 885.00	13%
101-4-4300-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 440.00	\$ 440.00	0
101-4-4300-131	HEALTH INSURANCE	\$ 13,743.52	\$ 15,231.00	\$ 14,100.65	\$ 17,544.00	\$ 2,313.00	15%
101-4-4300-132	DENTAL INSURANCE	\$ 1,421.16	\$ 1,242.00	\$ 1,104.29	\$ 1,242.00	\$ -	0%
101-4-4300-133	LIFE & S-T DISABILITY INS	\$ 237.00	\$ 249.00	\$ 217.25	\$ 269.00	\$ 20.00	8%
101-4-4300-151	WORKER'S COMP PREMIUMS	\$ 3,379.93	\$ 4,827.00	\$ 2,407.08	\$ 3,549.00	\$ (1,278.00)	-26%
101-4-4300-231	SAFETY EQUIP & TRAINING	\$ 306.37	\$ 316.00	\$ 315.56	\$ 400.00	\$ 84.00	27%
101-4-4300-369	INSURANCES	\$ 610.64	\$ 781.00	\$ 629.34	\$ 100.00	\$ (681.00)	-87%
101-4-4300-433	DUES & SUBSCRIPTIONS	\$ -	\$ 500.00	\$ -	\$ -	\$ (500.00)	-100%
101-4-4300-442	GRANTS/SPECIAL PROJECTS	\$ 518.95	\$ -	\$ 129.98	\$ -	\$ -	0
101-4-4300-450	TRAINING & SEMINARS	\$ 20.00	\$ 500.00	\$ 42.07	\$ 500.00	\$ -	0%
PUBLIC WORKS	TOTAL	\$ 116,813.37	\$ 125,507.00	\$ 112,295.88	\$ 139,232.00	\$ 13,725.00	11%
101-4-4310-101	WAGES FULL-TIME	\$ 381,004.98	\$ 400,037.00	\$ 339,519.73	\$ 431,085.00	\$ 31,048.00	8%
101-4-4310-102	WAGES OVERTIME	\$ 9,056.83	\$ 11,000.00	\$ 6,973.80	\$ 11,000.00	\$ -	0%
101-4-4310-103	WAGES PART-TIME	\$ 360.00	\$ 4,000.00	\$ 562.50	\$ 4,000.00	\$ -	0%
101-4-4310-106	FULL TIME WAGES (STORM SW)	\$ 108.93	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-108	WAGES ON-CALL	\$ 20,487.33	\$ 22,499.00	\$ 18,376.98	\$ 23,375.00	\$ 876.00	4%
101-4-4310-113	EMPLOYEE BENEFITS	\$ 3,164.03	\$ 2,375.00	\$ 2,761.26	\$ 3,000.00	\$ 625.00	26%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-121	EMPLOYER CONT. P E R A	\$ 30,554.21	\$ 33,115.00	\$ 28,186.10	\$ 35,209.00	\$ 2,094.00	6%
101-4-4310-122	EMPLOYER CONT. F I C A	\$ 27,801.94	\$ 33,959.00	\$ 25,937.09	\$ 36,095.00	\$ 2,136.00	6%
101-4-4310-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,897.00	\$ 1,897.00	0
101-4-4310-131	HEALTH INSURANCE	\$ 82,200.84	\$ 108,649.00	\$ 90,032.06	\$ 122,809.00	\$ 14,160.00	13%
101-4-4310-132	DENTAL INSURANCE	\$ 8,465.89	\$ 8,550.00	\$ 7,210.53	\$ 8,550.00	\$ -	0%
101-4-4310-133	LIFE & S-T DISABILITY INS	\$ 1,245.88	\$ 1,269.00	\$ 1,130.67	\$ 1,318.00	\$ 49.00	4%
101-4-4310-151	WORKER'S COMP PREMIUMS	\$ 19,872.86	\$ 26,300.00	\$ 13,617.43	\$ 20,867.00	\$ (5,433.00)	-21%
101-4-4310-200	SUPPLIES	\$ 1,068.69	\$ 1,200.00	\$ 1,072.19	\$ 1,200.00	\$ -	0%
101-4-4310-212	MOTOR FUELS	\$ 28,236.65	\$ 40,000.00	\$ 26,150.03	\$ 40,000.00	\$ -	0%
101-4-4310-220	REPAIRS & MAINT. SUPPLIES	\$ 27,338.42	\$ 43,000.00	\$ 25,290.42	\$ 44,000.00	\$ 1,000.00	2%
101-4-4310-224	SIDEWALK MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ 192.00	\$ 2,000.00	\$ -	0%
101-4-4310-231	SAFETY EQUIP & TRAINING	\$ 2,768.09	\$ 2,051.00	\$ 3,349.07	\$ 4,200.00	\$ 2,149.00	105%
101-4-4310-303	ENGINEERING FEES	\$ 178.00	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
101-4-4310-310	PROFESSIONAL SERVICES	\$ 1,775.89	\$ 2,700.00	\$ 1,139.50	\$ 7,500.00	\$ 4,800.00	178%
101-4-4310-316	SNOW REMOVAL	\$ 24,341.07	\$ 57,000.00	\$ 11,912.50	\$ 57,000.00	\$ -	0%
101-4-4310-320	POSTAGE	\$ 0.69	\$ 20.00	\$ 2.07	\$ 20.00	\$ -	0%
101-4-4310-321	TELEPHONE	\$ 3,191.08	\$ 4,100.00	\$ 2,252.98	\$ 2,200.00	\$ (1,900.00)	-46%
101-4-4310-322	COMPUTER COMM/MAINT	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	0%
101-4-4310-330	TRAVEL, CONF, MILEAGE ALLOW	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4310-340	ADVERTISING & PUBLICATIONS	\$ 735.00	\$ 600.00	\$ 25.69	\$ 600.00	\$ -	0%
101-4-4310-369	INSURANCES	\$ 13,836.83	\$ 16,154.00	\$ 13,412.16	\$ 16,962.00	\$ 808.00	5%
101-4-4310-381	ELECTRIC	\$ 4,267.95	\$ 5,500.00	\$ 4,006.71	\$ 6,000.00	\$ 500.00	9%
101-4-4310-382	WATER/SEWER	\$ 1,419.36	\$ 1,550.00	\$ 2,192.16	\$ 1,750.00	\$ 200.00	13%
101-4-4310-384	REFUSE	\$ 1,095.07	\$ 1,200.00	\$ 898.89	\$ 1,200.00	\$ -	0%
101-4-4310-385	NATURAL GAS	\$ 3,998.09	\$ 10,500.00	\$ 5,739.10	\$ 10,000.00	\$ (500.00)	-5%
101-4-4310-404	REPAIRS & MAINTENANCE	\$ 15,451.07	\$ 30,000.00	\$ 14,352.36	\$ 30,000.00	\$ -	0%
101-4-4310-408	VEHICLE MAINT	\$ 6,124.63	\$ 10,500.00	\$ 4,561.28	\$ 8,000.00	\$ (2,500.00)	-24%
101-4-4310-410	RENTALS	\$ 8,155.67	\$ 13,500.00	\$ 9,800.64	\$ 11,500.00	\$ (2,000.00)	-15%
101-4-4310-414	LEASE AGREEMENTS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
101-4-4310-430	MISCELLANEOUS EXPENSE	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
101-4-4310-433	DUES & SUBSCRIPTIONS	\$ 19.89	\$ 130.00	\$ 12.90	\$ 135.00	\$ 5.00	4%
101-4-4310-441	SPECIAL PROJECTS	\$ 3,395.40	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-442	GRANTS/SPECIAL PROJECTS	\$ 95.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-443	MnDOT HSIP GRANT - 10TH AVE	\$ 38,663.22	\$ -	\$ -	\$ -	\$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-450	TRAINING & SEMINARS	\$ 420.76	\$ 2,150.00	\$ 803.40	\$ 2,150.00	\$ -	0%
101-4-4310-460	LICENSE FEES/REGISTRATION	\$ 297.12	\$ 265.00	\$ 153.00	\$ 600.00	\$ 335.00	126%
101-4-4310-500	CAPITAL OUTLAY	\$ 43,766.79	\$ 265,000.00	\$ 78,447.09	\$ 124,000.00	\$ (141,000.00)	-53%
STREETS	TOTAL	\$ 819,964.15	\$ 1,164,673.00	\$ 742,074.29	\$ 1,074,022.00	\$ (90,651.00)	-8%
101-4-4316-369	INSURANCES	\$ 290.20	\$ 366.00	\$ 298.00	\$ 384.00	\$ 18.00	5%
101-4-4316-381	ELECTRIC	\$ 54,119.74	\$ 78,000.00	\$ 48,690.30	\$ 80,000.00	\$ 2,000.00	3%
STREET LIGHTS	TOTAL	\$ 54,409.94	\$ 78,366.00	\$ 48,988.30	\$ 80,384.00	\$ 2,018.00	3%
101-4-4510-200	SUPPLIES	\$ 9.89	\$ -	\$ -	\$ -	\$ -	0
OUTDOOR SWIMMING POOL	TOTAL	\$ 9.89	\$ -	\$ -	\$ -	\$ -	0
101-4-4515-369	INSURANCES	\$ 317.20	\$ 329.00	\$ 340.00	\$ 345.00	\$ 16.00	5%
101-4-4515-491	CONTRIBUTION TO NPAS	\$ 153,695.14	\$ 140,000.00	\$ 171,685.14	\$ 173,130.00	\$ 33,130.00	24%
AQUATICS CENTER	TOTAL	\$ 154,012.34	\$ 140,329.00	\$ 172,025.14	\$ 173,475.00	\$ 33,146.00	24%
101-4-4516-103	WAGES PART-TIME	\$ 4,481.65	\$ 4,575.00	\$ 4,481.65	\$ 4,575.00	\$ -	0%
MUNICIPAL BAND	TOTAL	\$ 4,481.65	\$ 4,575.00	\$ 4,481.65	\$ 4,575.00	\$ -	0%
101-4-4520-101	WAGES FULL-TIME	\$ 262,232.33	\$ 243,076.00	\$ 210,262.68	\$ 266,341.00	\$ 23,265.00	10%
101-4-4520-102	WAGES OVERTIME	\$ 4,310.39	\$ 3,500.00	\$ 1,955.99	\$ 3,500.00	\$ -	0%
101-4-4520-103	WAGES PART-TIME	\$ 82,080.70	\$ 80,000.00	\$ 73,953.66	\$ 80,000.00	\$ -	0%
101-4-4520-113	EMPLOYEE BENEFITS	\$ 1,478.57	\$ 2,055.00	\$ 1,815.38	\$ 2,055.00	\$ -	0%
101-4-4520-121	EMPLOYER CONT. P E R A	\$ 20,100.31	\$ 20,093.00	\$ 16,308.28	\$ 21,838.00	\$ 1,745.00	9%
101-4-4520-122	EMPLOYER CONT. F I C A	\$ 25,441.23	\$ 25,140.00	\$ 21,550.29	\$ 26,920.00	\$ 1,780.00	7%
101-4-4520-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,172.00	\$ 1,172.00	0
101-4-4520-131	HEALTH INSURANCE	\$ 36,250.26	\$ 40,838.00	\$ 28,974.57	\$ 46,997.00	\$ 6,159.00	15%
101-4-4520-132	DENTAL INSURANCE	\$ 3,596.11	\$ 3,632.00	\$ 2,060.90	\$ 3,632.00	\$ -	0%
101-4-4520-133	LIFE & S-T DISABILITY INS	\$ 819.54	\$ 751.00	\$ 615.81	\$ 790.00	\$ 39.00	5%
101-4-4520-151	WORKER'S COMP PREMIUMS	\$ 16,215.61	\$ 20,311.00	\$ 10,135.88	\$ 17,026.00	\$ (3,285.00)	-16%
101-4-4520-200	SUPPLIES	\$ 2,590.36	\$ 3,000.00	\$ 3,021.21	\$ 3,200.00	\$ 200.00	7%
101-4-4520-212	MOTOR FUELS	\$ 8,129.92	\$ 14,000.00	\$ 8,246.95	\$ 14,000.00	\$ -	0%
101-4-4520-220	REPAIRS & MAINT. SUPPLIES	\$ 48,884.00	\$ 55,000.00	\$ 44,401.28	\$ 58,000.00	\$ 3,000.00	5%
101-4-4520-231	SAFETY EQUIP & TRAINING	\$ 1,070.34	\$ 1,700.00	\$ 1,530.76	\$ 1,800.00	\$ 100.00	6%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4520-310	PROFESSIONAL SERVICES	\$ 568.63	\$ 500.00	\$ 918.98	\$ 1,000.00	\$ 500.00	100%
101-4-4520-320	POSTAGE	\$ 30.08	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
101-4-4520-321	TELEPHONE	\$ 1,884.32	\$ 2,000.00	\$ 1,644.63	\$ 2,000.00	\$ -	0%
101-4-4520-322	COMPUTER COMM/MAINT	\$ 801.36	\$ 600.00	\$ 110.22	\$ 150.00	\$ (450.00)	-75%
101-4-4520-340	ADVERTISING & PUBLICATIONS	\$ 962.50	\$ 700.00	\$ -	\$ 700.00	\$ -	0%
101-4-4520-369	INSURANCES	\$ 13,488.94	\$ 14,284.00	\$ 13,138.31	\$ 14,998.00	\$ 714.00	5%
101-4-4520-381	ELECTRIC	\$ 13,540.46	\$ 14,700.00	\$ 22,531.04	\$ 18,000.00	\$ 3,300.00	22%
101-4-4520-382	WATER/SEWER	\$ 5,906.72	\$ 7,000.00	\$ 7,234.35	\$ 7,500.00	\$ 500.00	7%
101-4-4520-384	REFUSE	\$ 2,753.25	\$ 3,000.00	\$ 2,552.30	\$ 3,000.00	\$ -	0%
101-4-4520-385	NATURAL GAS	\$ 4,338.27	\$ 6,000.00	\$ 4,066.14	\$ 7,500.00	\$ 1,500.00	25%
101-4-4520-401	CONTRACTED SERVICES	\$ 1,962.55	\$ 5,000.00	\$ 2,303.40	\$ 5,000.00	\$ -	0%
101-4-4520-404	REPAIRS & MAINTENANCE	\$ 11,004.17	\$ 12,000.00	\$ 8,999.77	\$ 12,000.00	\$ -	0%
101-4-4520-408	VEHICLE MAINTENANCE	\$ 2,491.44	\$ 4,000.00	\$ 994.30	\$ 4,000.00	\$ -	0%
101-4-4520-410	RENTALS	\$ 5,279.95	\$ 7,400.00	\$ 5,025.16	\$ 7,400.00	\$ -	0%
101-4-4520-430	MISCELLANEOUS EXPENSE	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
101-4-4520-433	DUES & SUBSCRIPTIONS	\$ 19.89	\$ 750.00	\$ 12.90	\$ 750.00	\$ -	0%
101-4-4520-440	REAL ESTATE TAXES	\$ 16,717.00	\$ -	\$ 2,801.00	\$ -	\$ -	0
101-4-4520-441	SPECIAL PROJECTS	\$ 19,724.80	\$ 21,000.00	\$ 21,185.00	\$ 21,500.00	\$ 500.00	2%
101-4-4520-442	GRANTS/SPECIAL PROJECTS	\$ 6,638.22	\$ -	\$ 7,216.42	\$ -	\$ -	0
101-4-4520-450	TRAINING & SEMINARS	\$ 3.50	\$ 700.00	\$ 2,000.00	\$ 1,500.00	\$ 800.00	114%
101-4-4520-460	LICENSE FEES/REGISTRATION	\$ 144.75	\$ 200.00	\$ 57.58	\$ 200.00	\$ -	0%
101-4-4520-500	CAPITAL OUTLAY	\$ 164,168.06	\$ 80,000.00	\$ 84,693.95	\$ 50,500.00	\$ (29,500.00)	-37%
PARKS	TOTAL	\$ 785,628.53	\$ 693,980.00	\$ 612,319.09	\$ 706,019.00	\$ 12,039.00	2%
101-4-4521-441	SPECIAL PROJECTS	\$ 44,840.26	\$ 35,000.00	\$ 29,210.82	\$ 65,000.00	\$ 30,000.00	86%
101-4-4521-500	CAPITAL OUTLAY	\$ -	\$ 43,126.00	\$ -	\$ -	\$ (43,126.00)	-100%
PARK BOARD	TOTAL	\$ 44,840.26	\$ 78,126.00	\$ 29,210.82	\$ 65,000.00	\$ (13,126.00)	-17%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 11/30/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4550-200	SUPPLIES	\$ 204.16	\$ 700.00	\$ 522.57	\$ 700.00	\$ -	0%
101-4-4550-220	REPAIRS & MAINT. SUPPLIES	\$ 2,157.60	\$ 1,700.00	\$ 1,533.87	\$ 1,700.00	\$ -	0%
101-4-4550-310	PROFESSIONAL SERVICES	\$ 172.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4550-369	INSURANCE	\$ 3,297.30	\$ 3,977.00	\$ 3,337.00	\$ 4,178.00	\$ 201.00	5%
101-4-4550-381	ELECTRIC	\$ 9,805.40	\$ 11,500.00	\$ 8,314.96	\$ 12,000.00	\$ 500.00	4%
101-4-4550-382	WATER/SEWER	\$ 1,280.64	\$ 1,300.00	\$ 1,204.90	\$ 1,400.00	\$ 100.00	8%
101-4-4550-384	REFUSE	\$ 906.99	\$ 850.00	\$ 696.17	\$ 950.00	\$ 100.00	12%
101-4-4550-385	NATURAL GAS	\$ 2,336.43	\$ 5,000.00	\$ 2,945.13	\$ 5,000.00	\$ -	0%
101-4-4550-401	CONTRACTED SERVICES	\$ 8,919.24	\$ 9,500.00	\$ 8,175.97	\$ 9,500.00	\$ -	0%
101-4-4550-404	REPAIRS & MAINTENANCE	\$ 494.28	\$ 1,500.00	\$ 355.59	\$ 1,500.00	\$ -	0%
LIBRARY	TOTAL	\$ 29,574.04	\$ 36,027.00	\$ 27,086.16	\$ 36,928.00	\$ 901.00	3%
101-4-4920-365	INSURANCE DEDUCTIBLES	\$ 379,684.00	\$ 10,000.00	\$ 2,500.00	\$ 10,000.00	\$ -	0%
101-4-4920-369	PROP/LIAB INSURANCE	\$ 16,516.14	\$ 17,762.00	\$ 15,764.00	\$ 17,342.00	\$ (420.00)	-2%
101-4-4920-430	MISCELLANEOUS EXPENSE	\$ 1,075.21	\$ 1,000.00	\$ 32.00	\$ 5,000.00	\$ 4,000.00	400%
101-4-4920-438	BAD DEBT	\$ 0.47	\$ -	\$ -	\$ -	\$ -	0
101-4-4920-440	PROPERTY TAX	\$ -	\$ -	\$ 1,999.99	\$ -	\$ -	0
101-4-4920-615	TOWNSHIP TAX PAYMENT	\$ 1,658.28	\$ 3,238.00	\$ 468.29	\$ 1,500.00	\$ (1,738.00)	-54%
101-4-4920-700	DISCRETIONARY EXPENSES	\$ 5,000.00	\$ 45,000.00	\$ -	\$ 25,500.00	\$ (19,500.00)	-43%
101-4-4920-720	OPERATING TRF - OUT	\$ 16,677.20	\$ -	\$ -	\$ -	\$ -	0
UNALLOCATED	TOTAL	\$ 420,611.30	\$ 77,000.00	\$ 20,764.28	\$ 59,342.00	\$ (17,658.00)	-23%
101-4-4920-721	OPERATING TRF - GOLF COURSI	\$ 41,946.00	\$ 29,819.00	\$ 14,909.50	\$ -	\$ (29,819.00)	-100%
TRANSFER OUT	TOTAL	\$ 41,946.00	\$ 29,819.00	\$ 14,909.50	\$ -	\$ (29,819.00)	-100%
	<i>Total Revenues</i>	<i>\$ (7,234,529.79)</i>	<i>\$ (7,028,854.00)</i>	<i>\$ (5,098,248.07)</i>	<i>\$ (7,366,396.00)</i>		
	<i>Total Expenditures</i>	<i>\$ 6,613,658.91</i>	<i>\$ 7,028,854.00</i>	<i>\$ 5,980,311.77</i>	<i>\$ 7,366,396.00</i>		
	Grand Total						
General Fund	Revenue Over/(Under)	\$ (620,880.77)	\$ -	\$ 882,063.70	\$ -		
	Expenditures						

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Building Inspections		35,000					15,000				50,000
Vehicle Replacement		35,000					15,000				50,000

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
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	26,250	27,563	578,941	30,387							663,141
City Fire Pumper - \$0 Cost			550,000								550,000
Portable Radios - \$0 Cost	26,250	27,563	28,941	30,387							113,141

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
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

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Park Board	45,000	102,001	140,003	10,003							297,007
Climbing Wall				1							1
Concrete Cornhole at Southside Park		5,000									5,000
Concrete in Hockey Rink for Pickleball and Hockey Use	40,000										40,000
Hammock Stands and used for Slack Lines too at Memorial Park		12,000									12,000
Interactive Art Installation				1							1
Memorial Park Entrance Sign Replacement	5,000										5,000
Mini-Golf Course (3 holes?)			1								1
Park Reforestation			10,000	10,000							20,000
Philipps Creek / Sand Creek Trail Feasibility Study			1								1
Prairie Restoration Maintenance - Settlers Park		15,000									15,000
Sidewalk / Trail Study/Plan		30,000									30,000
Skate Park Equipment Addition			40,000								40,000
Sledding Hill Picnic Shelter			90,000								90,000
Sprinkler Systems for Memorial Sotball Fields		40,000									40,000
Tri-Creek Park and Trail System		1	1								2
Wiffle Ball Field				1							1

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Parks	50,501	78,000	61,000	27,035	176,518	45,000	67,950	410,922	5,000	173,800	1,095,726
1 Ton Truck - 2018			44,200								44,200
1/2 Ton Truck - 2008		40,000									40,000
1/2 Ton Truck - 2013	1										1
1/2 Ton Truck - 2014	23,000										23,000
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
440 Top Dresser - 2017							42,000				42,000
60" Zero Turn Lawn Mower - 2025										35,000	35,000
72" Zero Turn Lawn Mower - 2023					30,000						30,000
Ball Diamond Drag - 2015				5,890							5,890
Brush Chipper (30% of cost) - 2013			10,800								10,800
Building Improvements	10,000	6,000	6,000	6,000							28,000
Explorer - 2017						10,000					10,000
Fairway Roller - 2017				15,145							15,145
Heavy Duty Utility Tractor - 2021								358,700			358,700
Mini Front End Loader -2024										98,800	98,800
Rotary Aerator 83" - 2018								25,222			25,222
Sprayer - 2025								27,000			27,000
Stump Grinder (1/3 of cost) - 2024									5,000		5,000
Tree Lift 50%	17,500										17,500
Utility Vehicle - 2021						35,000					35,000
Utility Vehicle - 2025										40,000	40,000
Vehicle Replacement - 2022 - Public Works Director 20%							10,000				10,000

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Planning								35,000			35,000
Vehicle Replacement								35,000			35,000

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Police	105,904	147,220	150,401	113,000	116,000	116,000	116,000	116,000	116,000		1,096,525
Portable Radios		37,200	37,200								74,400
Squad Car Camera	12,323	12,816	13,329	12,500	12,500	13,000	13,000	13,000	13,000		115,468
Squad Car Install and Equipment	20,000	21,000	22,000	23,000	24,500	24,000	24,000	24,000	24,000		206,500
Squad Car Replacement	45,500	47,000	47,500	47,500	49,000	49,000	49,000	49,000	49,000		432,500
Taser/Bodycam	28,081	29,204	30,372	30,000	30,000	30,000	30,000	30,000	30,000		267,657

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Streets	125,500	682,000	17,930	322,063	25,534	7,500	86,500	340,260	238,800	26,000	1,872,087
1 Ton Truck w/ Plow - 2016		62,000									62,000
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	108,000										108,000
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 - 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
Pay Loader - 2012		180,000									180,000
Pay Loader - 2019									168,800		168,800
Skid Loader - 2017							55,000				55,000
Snow Blower - 2020										26,000	26,000
Street Roof		85,000									85,000
Street Sweeper - 2017		295,000									295,000
Stump Grinder (1/3 of cost) - 2024									5,000		5,000
Tractor - 2018								270,260			270,260
Tree Lift 50%	17,500										17,500
Utility Vehicle 50% - 2021						7,500					7,500
Vehicle Replacement - 2022 - Public Works Director 40%							20,000				20,000

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 2026 Revenue budget reflects an increase of \$.68 / 1000 gallons for non-summer months and \$.18 / 1000 gallons for summer months. Residential customer with an average usage of 4000 gallons a month will see approximately a \$2.72 per month increase. Seasonal rates will continue in 2026 with higher usage rates during the summer months of June through September to meet the water conservation pricing requirement set forth by the state.

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
WATER REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (1,742,412)	\$ (1,988,851)	\$ (2,169,364)	\$ (180,513)	9.08%
HOOK-UP CHARGES	\$ (52,386)	\$ (23,000)	\$ (25,000)	\$ (2,000)	8.70%
MISCELLANEOUS REVENUE	\$ (544,189)	\$ (45,110)	\$ (80,500)	\$ (35,390)	78.45%
TOTAL REVENUE	\$ (2,338,987)	\$ (2,056,961)	\$ (2,274,864)	\$ (217,903)	10.59%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
WATER EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SOURCE OF SUPPLY	\$ 642,908	\$ 666,088	\$ 661,866	\$ (4,222)	-0.63%
POWER & PUMPING	\$ 108,844	\$ 117,500	\$ 117,500	\$ -	0.00%
PURIFICATION	\$ 59,468	\$ 58,000	\$ 58,000	\$ -	0.00%
DISTRIBUTION	\$ 66,841	\$ 64,500	\$ 92,518	\$ 28,018	43.44%
ADMIN & GENERAL	\$ 687,025	\$ 809,011	\$ 837,031	\$ 28,020	3.46%
TOTAL EXPENSES	\$ 1,565,086	\$ 1,715,099	\$ 1,766,915	\$ 51,816	3.02%
DIFFERENCE	\$ (773,901)	\$ (341,862)	\$ (507,949)	\$ (166,087)	

New Prague, Minnesota

A Tradition of Progress



NEW PRAGUE UTILITIES COMMISSION 2026 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 projects that affect the water distribution system. That focus is forecasted to continue through 2026 with the filter #3 rehabilitation project.

FORECAST

The 2026 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 capital improvement projects the past three years and higher bonding cost rates will need to be increased. The 2026 budget reflects a change in rates to include both the usage and customer service charges.

REVENUE

The 2026 Revenue budget reflects an increase of \$.68 / 1000 gallons for non-summer months and \$.18 / 1000 gallons for summer months. Residential customer with an average usage of 4000 gallons a month will see approximately a \$2.72 per month increase. Seasonal rates will continue in 2026 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 implementation based on a recommendation through a compensation study completed in 2025.
- Health Insurance –17% increase in health insurance premiums for 2026. HSA contributions remain the same 2,250 family and 1,125 single.
- Dental Insurance –Premiums for 2026 remain the same as 2025.
- Life, Long-Term Disability, Short-Term Disability and Paid Family Medical Leave Act (PFMLA) is a reduction of 15.1% change in 2026. PFMLA is effective January 1, 2026. The Life and Disability rates effective January 1, 2026 have a two year rate guarantee.
 - Note: Insurance providers will change effective Jan. 1, 2026 from The Hartford to MetLife. This change is due to bid results completed in 2025.

Operating Expenses:

- Projected increase of 8.7% in water hook-up fees due to projected homes being built in 2026.
- Debt service interest decreased by 6.54% based on scheduled payments.
- Distribution increased by 43.44 % due to the cost of planned projects.

2025 KEY WATER BUDGET AND OPERATIONAL CHALLENGES

- Rehab filter plant #3
- Continue to make updates to the GIS mapping system.
- Continue CIP Planning for reconstruction of 1st Ave SE
- In the spring of 2026, we will start the process of working with customers to replace approximately 80 lead service lines with cost primarily covered by a grant from the state.

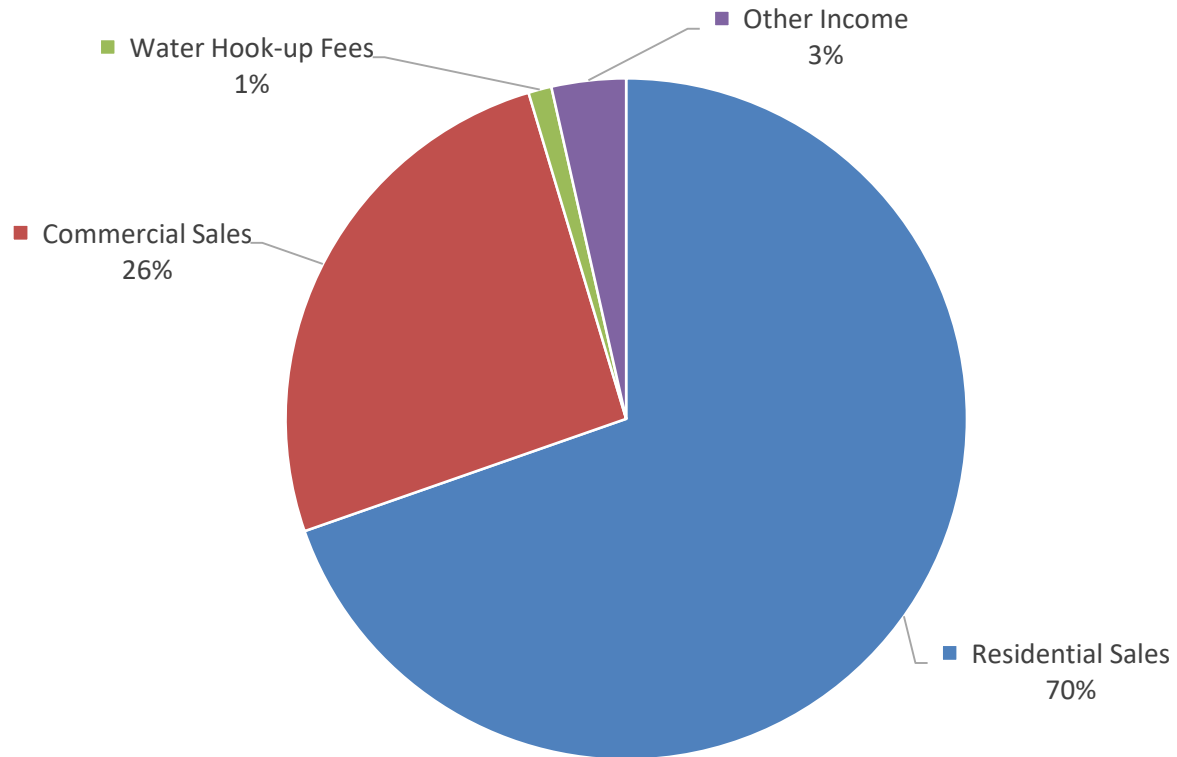
2025 KEY ACCOMPLISHMENTS

- Replaced 4,700 feet of water main and 100 service lines on the Lyndale and Lexington Ave CIP project.
- Replaced well #2 failed pump.
- Work with PFA to gain over a million dollars of grant money to replace lead service lines for residents.

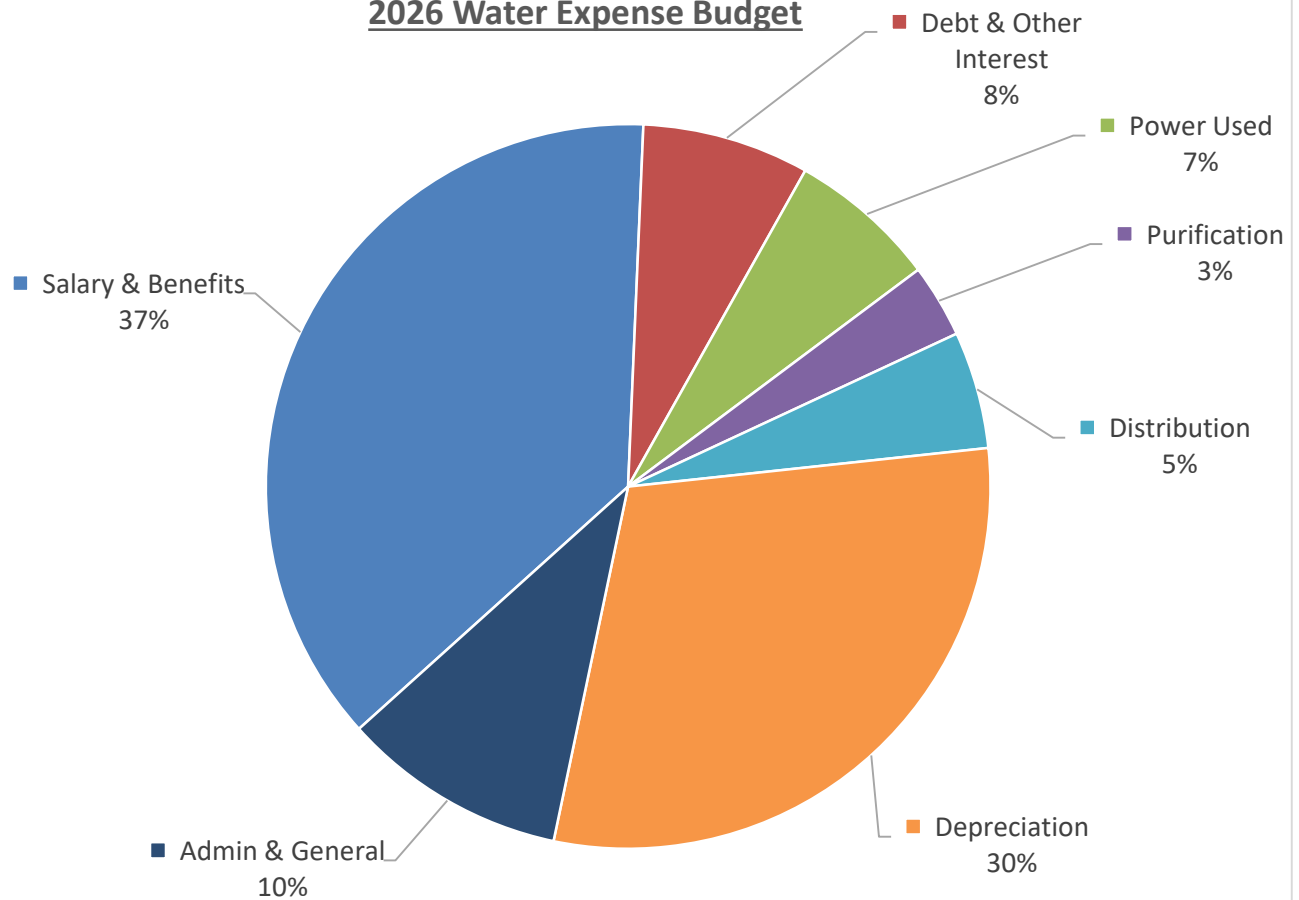
NEW PRAGUE UTILITIES COMMISSION
PROPOSED WATER BUDGET
As of November 30, 2025

	2024	2025	2025	2026	2025-2026	
	ACTUAL	Y-T-D ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	\$ DIFFERENCE	% DIFFERENCE
REVENUES						
Unbilled Accounts Receivable	\$ (3,150.66)	\$ (61,286.53)	\$ -	\$ -	\$ -	0.00%
Residential	\$ (1,276,733.01)	\$ (1,297,761.00)	\$ (1,297,761.00)	\$ (1,584,718.00)	\$ (286,957.00)	22.11%
Commercial	\$ (465,678.57)	\$ (457,370.93)	\$ (691,090.00)	\$ (584,646.00)	\$ 106,444.00	-15.40%
Water Hook-up Fees	\$ (52,386.00)	\$ (23,000.00)	\$ (23,000.00)	\$ (25,000.00)	\$ (2,000.00)	8.70%
Other Income	\$ (541,038.48)	\$ (88,576.83)	\$ (45,110.00)	\$ (80,500.00)	\$ (35,390.00)	78.45%
TOTAL REVENUES	\$ (2,338,986.72)	\$ (1,927,995.29)	\$ (2,056,961.00)	\$ (2,274,864.00)	\$ (217,903.00)	10.59%
EXPENSES						
Power Used	\$ 108,843.67	\$ 87,080.31	\$ 117,500.00	\$ 117,500.00	\$ -	0.00%
Purification	\$ 59,468.46	\$ 51,413.94	\$ 58,000.00	\$ 58,000.00	\$ -	0.00%
Distribution	\$ 66,840.86	\$ 44,136.46	\$ 64,500.00	\$ 92,518.00	\$ 28,018.00	43.44%
Depreciation	\$ 516,951.57	\$ 456,596.51	\$ 525,000.00	\$ 530,003.00	\$ 5,003.00	0.95%
Debt & Other Interest	\$ 125,956.07	\$ 140,620.53	\$ 141,088.00	\$ 131,863.00	\$ (9,225.00)	-6.54%
Salary & Benefits	\$ 492,916.34	\$ 572,239.84	\$ 639,341.00	\$ 659,741.00	\$ 20,400.00	3.19%
Admin & General	\$ 194,108.65	\$ 121,239.25	\$ 169,670.00	\$ 177,290.00	\$ 7,620.00	4.49%
TOTAL EXPENSES	\$ 1,565,085.62	\$ 1,473,326.84	\$ 1,715,099.00	\$ 1,766,915	\$ 51,816.00	3.02%
EXCESS REVENUES OVER EXPENSES	<u>\$ (773,901.10)</u>	<u>\$ (454,668.45)</u>	<u>\$ (341,862.00)</u>	<u>\$ (507,949.00)</u>		

2026 Water Revenue Budget



2026 Water Expense Budget



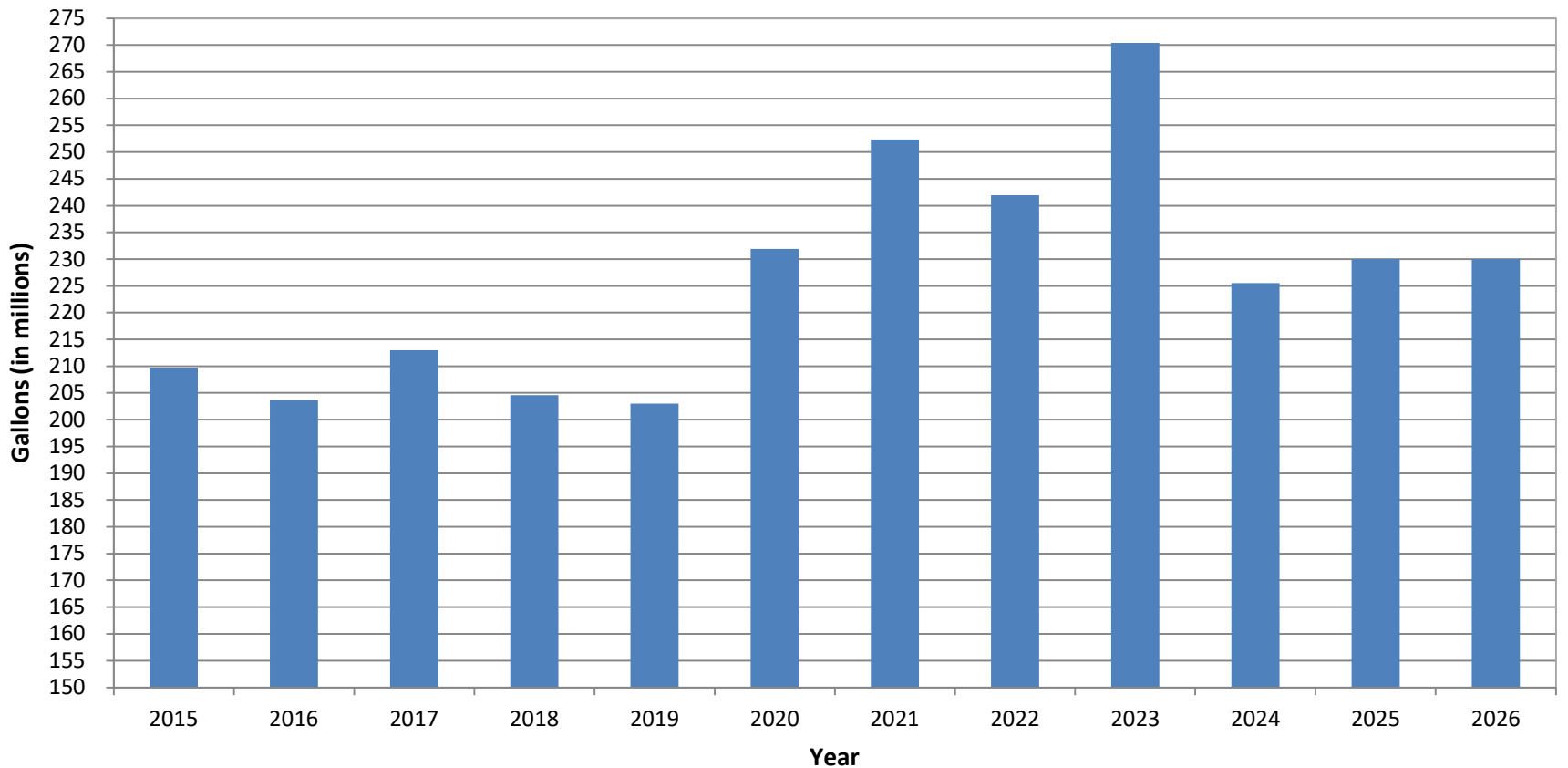
2026 Projected Water Sales

Water Sales are projected to be at 230,000,000 gallons sold for 2025/26. Weather has a large effect on gallons sold.

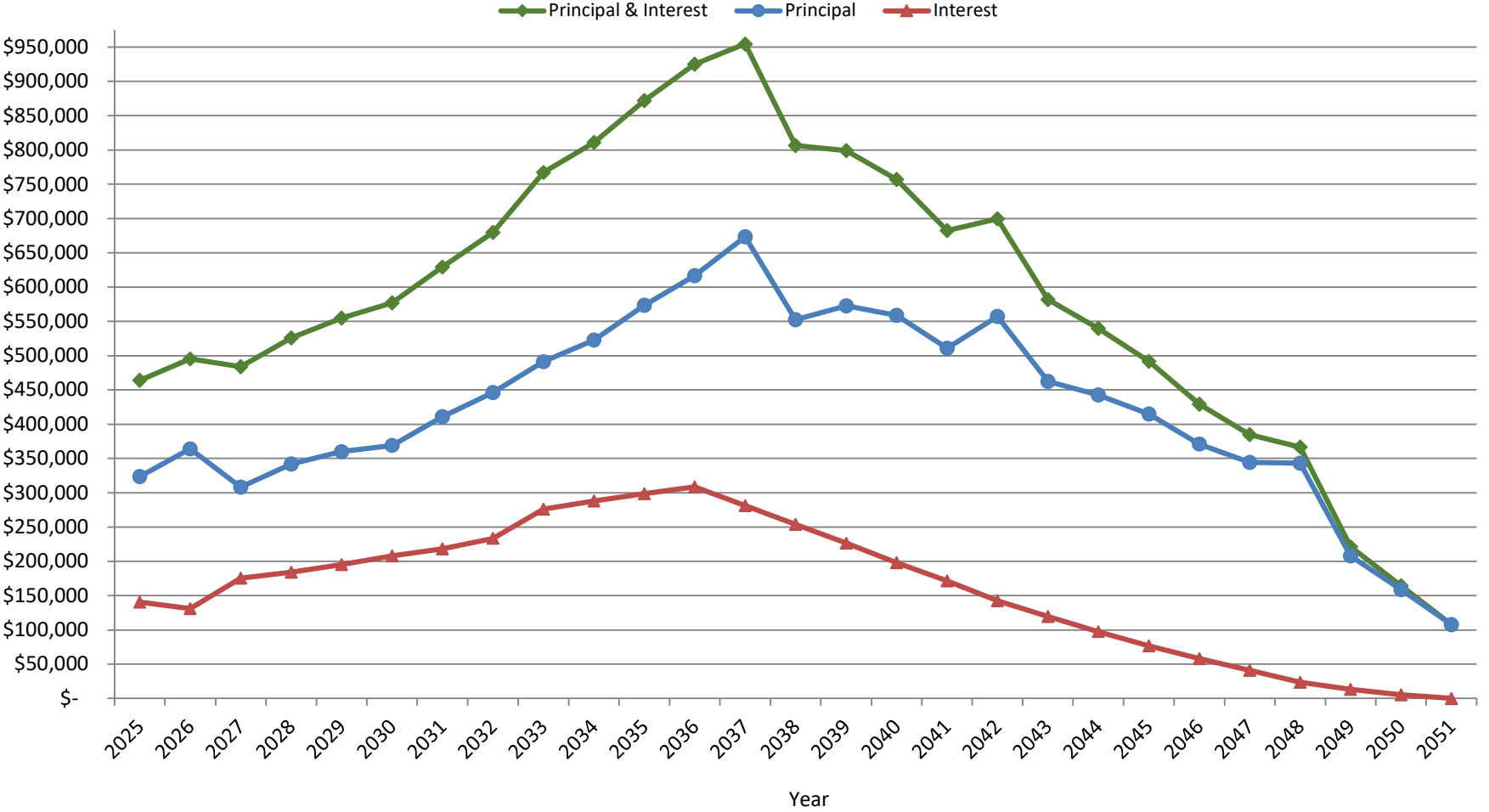
History of Water Sales:

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	223,618,000
2019	203,000,000	* 2025	230,000,000
2020	231,931,000	* * 2026	230,000,000

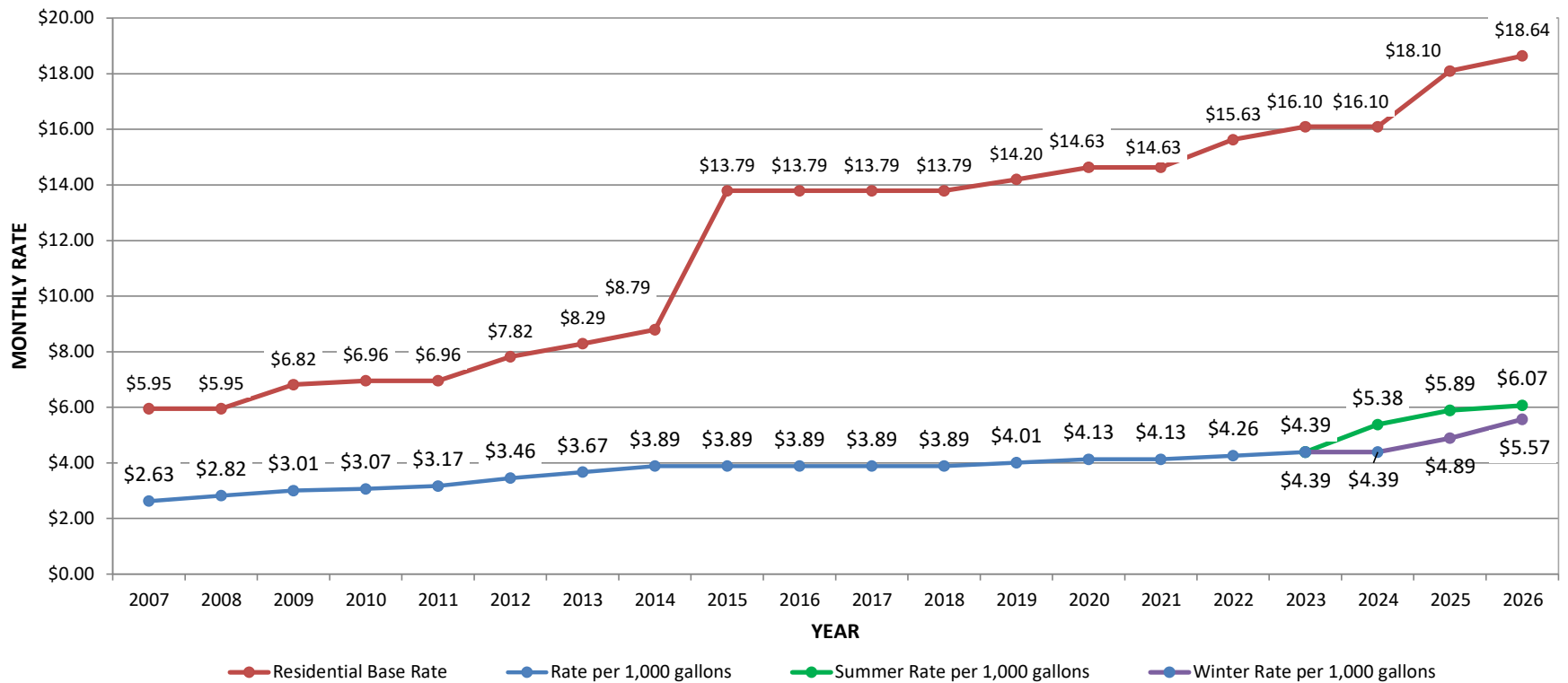
* Anticipated * * Budgeted



Debt Service Chart (Existing & Future)

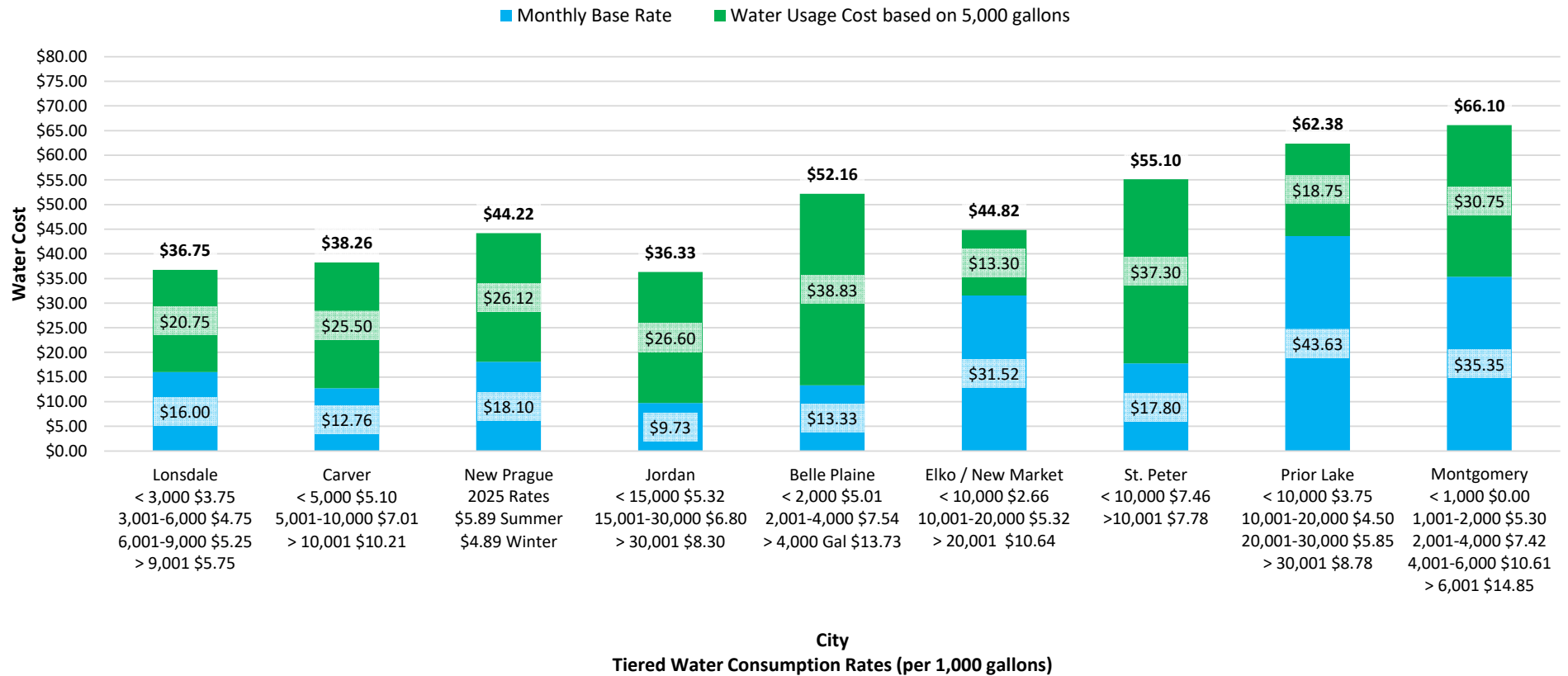


CITY OF NEW PRAGUE WATER RATE INFORMATION HISTORY (2007 - 2026)



New Prague Utilities Commission

Monthly water costs compared to surrounding cities based on 5,000 gallon usage



Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Water	1,012,000	510,000	576,000	631,050	551,200	630,500	606,000	647,789	660,917	694,553	6,520,009
Filter #1 Chemical Feed System	40,000										40,000
Future CIP	850,000	400,000	441,000	463,050	486,200	510,500	536,000	562,789	590,917	614,553	5,455,009
Mini Excavator Backhoe (1/3 Cost)										10,000	10,000
Misc. Equipment	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	25,000	25,000	225,000
SCADA	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
Service Truck	57,000			60,000		50,000					167,000
Tractor Backhoe			25,000								25,000
Utilities General Manager Vehicle								15,000			15,000
Well #1 Replacement		45,000									45,000
Well #2 Replacement				43,000							43,000
Well #3, #4, #6 Pump Replacement	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Well #5 Replacement			45,000								45,000

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

<u>Class</u>	2025 Current Rate	2026 Proposed Rate
Customer Charge		
Residential 5/8" & 3/4"	\$18.10	\$18.64
Residential 1"	\$18.81	\$19.37
Residential 1.5"	\$18.96	\$19.53
Commercial 5/8" & 3/4"	\$18.10	\$18.64
Commercial 1"	\$18.81	\$19.37
Commercial 1.5"	\$18.96	\$19.53
Commercial 2"	\$39.17	\$40.35
Commercial 3"	\$44.46	\$45.79
Commercial 4"	\$64.83	\$66.78
Commercial 6"	\$95.66	\$98.53
Residential Multi	\$13.69	\$18.64
Commercial Multi	\$13.69	\$18.64
 Water Charges		
per 1,000 gallons (June 1-Sept 30)	\$5.88	\$6.07
per 1,000 gallons (non-summer)	\$4.89	\$5.57
per 1,000 gallons (golf course - all months)	\$4.65	\$4.79
Bulk Water	\$35.00/1,000 gal	\$35.00/1,000 gal
Bulk Water - City CIP		\$10.00/1,000 gal

WATER FUND - FUND 604
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
604-3-0000-33426	STATE AID-PERA	-	-	-	-	\$ -	0%
604-3-0000-33439	PERA PENSION OTHER REVENUE	(7,697)	-	-	-	\$ -	0%
604-3-0000-36100	SPECIAL ASSESSMENTS-CO	(308,200)	-	-	-	\$ -	0%
604-3-0000-39101	SALE OF FIXED ASSET	-	-	(17,018)	-	\$ -	0%
604-3-0000-39500	BOND PREMIUM AMORTIZATION	(34,425)	-	-	-	\$ -	0%
604-3-4940-33200	UNBILLED ACCOUNTS RECEIVABLE	(3,151)	-	(61,287)	-	\$ -	0%
604-3-4940-36200	MISCELLANEOUS INCOME	(11,590)	(10,000)	(9,300)	(5,000)	\$ 5,000.00	-50%
604-3-4940-36210	INTEREST INCOME	(120,224)	(15,000)	(44,550)	(45,000)	\$ (30,000.00)	200%
604-3-4940-36225	RADIO TOWER LEASE	-	-	-	-	\$ -	0%
604-3-4940-36240	REIMBURSEMENTS	(1,350)	(2,000)	(1,439)	(2,000)	\$ -	0%
604-3-4940-37102	WATER SALES-ELEC.DISTR.	(10,559)	(5,000)	(753)	(5,000)	\$ -	0%
604-3-4940-37150	WAC INCOME	-	(5,000)	-	(5,000)	\$ -	0%
604-3-4940-37409	REVENUE-OUTSIDE SERVICES	-	-	-	-	\$ -	0%
604-3-4940-37414	SEWER/REFUSE COLLECTION	(7,987)	(710)	(5,801)	(11,000)	\$ (10,290.00)	1449%
604-3-4940-37460	PENALTIES	(9,180)	(7,400)	(8,778)	(7,500)	\$ (100.00)	1%
604-3-4940-39201	TRANSFER IN	(29,826)	-	-	-	\$ -	0%
MISCELLANEOUS REVENUE TOTAL		\$ (544,189)	\$ (45,110)	\$ (148,925)	\$ (80,500)	\$ (35,390)	78%
604-3-4940-37100	RESIDENTIAL WATER	(1,276,733)	(1,297,761)	(1,208,187)	(1,584,718)	\$ (286,957.00)	22%
604-3-4940-37101	COMMERCIAL WATER	(465,679)	(691,090)	(427,502)	(584,646)	\$ 106,444.00	-15%
CHARGES FOR SERVICES TOTAL		\$ (1,742,412)	\$ (1,988,851)	\$ (1,635,689)	\$ (2,169,364)	\$ (180,513)	9%
604-3-4940-37103	WATER HOOK-UP FEE	(46,566)	(18,000)	(89,730)	(20,000)	\$ (2,000.00)	11%
604-3-4940-37105	WATER METER INCOME	(5,820)	(5,000)	(6,666)	(5,000)	\$ -	0%
HOOK-UP CHARGES TOTAL		\$ (52,386)	\$ (23,000)	\$ (96,396)	\$ (25,000)	\$ (2,000)	9%
604-4-4940-420	DEPRECIATION	516,952	525,000	456,597	530,003	\$ 5,003.00	1%
604-4-4940-610	DEBT SERVICE-INTEREST	123,211	140,438	139,938	131,163	\$ (9,275.00)	-7%
604-4-4940-619	OTHER INTEREST EXPENSES	2,745	650	616	700	\$ 50.00	8%
SOURCE OF SUPPLY TOTAL		\$ 642,908	\$ 666,088	\$ 597,151	\$ 661,866	\$ (4,222)	-1%
604-4-4941-213	GEN-SET FUEL	890	2,000	449	2,000	\$ -	0%
604-4-4941-390	NATURAL GAS-10TH AVE BOOST	662	2,000	1,026	2,000	\$ -	0%
604-4-4941-392	ELECTRICITY USED	106,364	110,000	83,114	110,000	\$ -	0%
604-4-4941-394	NATURAL GAS-FILTER #3	928	3,500	2,492	3,500	\$ -	0%
POWER & PUMPING TOTAL		\$ 108,844	\$ 117,500	\$ 87,080	\$ 117,500	\$ -	0%
604-4-4942-309	SYSTEM WATER TESTING	4,053	3,000	2,696	3,000	\$ -	0%
604-4-4942-385	PURIFICATION	55,416	55,000	48,718	55,000	\$ -	0%
PURIFICATION TOTAL		\$ 59,468	\$ 58,000	\$ 51,414	\$ 58,000	\$ -	0%
604-4-4943-212	MOTOR FUELS	7,073	8,500	3,375	7,000	\$ (1,500.00)	-18%
604-4-4943-106	WAGES ON-CALL	24,685	-	21,193	27,518	\$ 27,518.00	0%
604-4-4943-226	HYDRANTS	1,984	2,500	4,604	5,000	\$ 2,500.00	100%
604-4-4943-227	LEAK DETECTION	3,800	5,000	1,390	4,500	\$ (500.00)	-10%
604-4-4943-229	MAINT.-WELLS.-PUMPS	17,273	15,000	2,126	15,000	\$ -	0%
604-4-4943-233	DISTRIBUTION	5,776	8,000	6,655	8,000	\$ -	0%
604-4-4943-244	WELLHEAD PROTECTION PLAN	-	500	-	500	\$ -	0%
604-4-4943-403	WATER MAIN REPAIR	758	20,000	4,668	20,000	\$ -	0%
604-4-4943-407	WATER TOWER MAINT.	5,492	5,000	125	5,000	\$ -	0%
DISTRIBUTION TOTAL		\$ 66,841	\$ 64,500	\$ 44,136	\$ 92,518	\$ 28,018	43%
604-4-4943-101	WAGES FULL-TIME	225,554	-	222,591	-	\$ -	0%
604-4-4943-102	WAGES OVER-TIME	527	-	1,995	-	\$ -	0%
604-4-4943-113	EMPLOYEE BENEFITS	1,225	-	1,400	-	\$ -	0%
604-4-4943-121	EMPLOYER CONT. P E R A	17,764	-	18,669	-	\$ -	0%
604-4-4943-122	EMPLOYER CONT. F I C A	17,418	-	17,563	-	\$ -	0%
604-4-4943-129	GERF CHANGE	(57,812)	-	-	-	\$ -	0%
604-4-4943-131	HEALTH INSURANCE	41,052	-	55,316	-	\$ -	0%
604-4-4943-132	DENTAL INSURANCE	5,072	-	4,322	-	\$ -	0%
604-4-4943-133	LIFE AND S-T DISABILITY	648	-	653	-	\$ -	0%
604-4-4943-135	OPEB EXPENSE	(2,194)	-	-	-	\$ -	0%
604-4-4942-101	WAGES FULL TIME	908	-	178	-	\$ -	0%
604-4-4942-121	EMPLOYER CONT. P E R A	68	-	13	-	\$ -	0%
604-4-4942-122	EMPLOYER CONT. F I C A	63	-	12	-	\$ -	0%
604-4-4942-131	HEALTH INSURANCE	232	-	35	-	\$ -	0%
604-4-4942-132	DENTAL INSURANCE	35	-	6	-	\$ -	0%
604-4-4942-133	LIFE & S.T. DISABILITY INS	4	-	1	-	\$ -	0%
604-4-4944-101	WAGES FULL-TIME	159,467	400,297	177,690	428,811	\$ 28,514.00	7%
604-4-4944-102	WAGES OVERTIME	321	5,000	330	5,000	\$ -	0%
604-4-4944-103	WAGES PART-TIME	1,782	16,970	-	26,000	\$ 9,030.00	53%
604-4-4944-106	WAGES ON-CALL	-	26,446	-	-	\$ (26,446.00)	-100%
604-4-4944-113	EMPLOYEE BENEFITS	260	2,658	257	-	\$ (2,658.00)	-100%
604-4-4944-115	VACATION ACCRUAL	17,689	-	-	-	\$ -	0%
604-4-4944-121	EMPLOYER CONT. P E R A	11,813	33,881	11,457	36,460	\$ 2,579.00	8%
604-4-4944-122	EMPLOYER CONT. F I C A	11,052	34,762	10,605	37,392	\$ 2,630.00	8%
604-4-4944-123	EMPLOYER CONT. PFMLA	-	-	-	2,144	\$ 2,144.00	0%
604-4-4944-131	HEALTH INSURANCE	27,321	94,757	35,371	107,189	\$ 12,432.00	13%
604-4-4944-132	DENTAL INSURANCE	2,402	7,900	2,614	7,566	\$ (334.00)	-4%
604-4-4944-133	LIFE & S-T DISABILITY	459	1,198	471	1,256	\$ 58.00	5%
604-4-4944-151	WORKER'S COMP PREMIUMS	9,788	15,472	7,712	7,923	\$ (7,549.00)	-49%
604-4-4944-200	SUPPLIES	3,884	5,000	2,803	5,000	\$ -	0%
604-4-4944-207	COMPUTER SUPPORT SERVICES	7,787	7,200	9,144	8,000	\$ 800.00	11%
604-4-4944-224	GEN. EXPENSE-EQUIPMENT	2,863	10,000	577	10,000	\$ -	0%
604-4-4944-225	GENERAL PLANT MAINT.	7,474	12,000	11,034	12,000	\$ -	0%

WATER FUND - FUND 604
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24	FY25	FY25 YTD	FY26	2025-2026	
		Actual	Budget	Thru 11/30/25	Proposed	Difference	%Diff.
604-4-4944-230	MAINT/LEASE	3,554	3,500	3,314	3,500	\$ -	0%
604-4-4944-231	SAFETY EQUIP & TRAINING	1,772	4,000	2,272	4,000	\$ -	0%
604-4-4944-301	AUDIT	6,225	5,200	5,002	5,100	\$ (100.00)	-2%
604-4-4944-303	ENGINEERING FEES	-	2,000	-	2,000	\$ -	0%
604-4-4944-305	CIVIL LEGAL FEES	372	3,000	122	3,000	\$ -	0%
604-4-4944-306	LINE LOCATES	1,465	2,000	1,106	2,000	\$ -	0%
604-4-4944-308	METER TESTING	3,214	4,000	1,559	4,000	\$ -	0%
604-4-4944-310	PROFESSIONAL SERVICES	30,138	20,000	4,258	20,000	\$ -	0%
604-4-4944-320	POSTAGE	8,494	7,000	8,722	11,500	\$ 4,500.00	64%
604-4-4944-321	TELEPHONE	3,414	5,000	3,926	4,500	\$ (500.00)	-10%
604-4-4944-322	COMPUTER COMM/MAINT	6,366	10,000	11,431	11,000	\$ 1,000.00	10%
604-4-4944-330	TRAVEL, CONF, MILEAGE ALLOW.	602	4,000	1,565	4,000	\$ -	0%
604-4-4944-340	ADVERTISING & PUBLICATIONS	1,136	1,000	84	1,000	\$ -	0%
604-4-4944-365	INSURANCE DEDUCTIBLE	17,985	2,500	-	2,500	\$ -	0%
604-4-4944-369	INSURANCES	21,664	23,780	21,061	23,780	\$ -	0%
604-4-4944-380	UTILITIES	663	2,000	4,105	3,000	\$ 1,000.00	50%
604-4-4944-384	REFUSE	329	300	207	300	\$ -	0%
604-4-4944-401	CONTRACTED SERVICES	28,626	100	94	100	\$ -	0%
604-4-4944-408	VEHCILE MAINT	920	5,000	998	5,000	\$ -	0%
604-4-4944-430	MISCELLANEOUS EXPENSE	13	4,000	(2,940)	4,000	\$ -	0%
604-4-4944-431	CREDIT CARD EXPENSE	8,109	7,380	8,269	8,300	\$ 920.00	12%
604-4-4944-433	DUES & SUBSCRIPTIONS	800	2,000	849	2,000	\$ -	0%
604-4-4944-438	BAD DEBT EXPENSE	2,128	2,000	-	2,000	\$ -	0%
604-4-4944-440	REAL ESTATE TAXES	9	10	-	10	\$ -	0%
604-4-4944-450	TRAINING & SEMINARS	1,217	2,000	376	2,000	\$ -	0%
604-4-4944-460	LICENSES FEES/REGISTRATION	5,998	6,000	2,992	6,000	\$ -	0%
604-4-4944-602	ST. & CTY ASSESSMENTS	200	200	200	200	\$ -	0%
604-4-4944-620	BOND ISSUANCE COSTS	16,687	7,500	17,942	7,500	\$ -	0%
ADMIN & GENERAL	TOTAL	\$ 687,025	\$ 809,011	\$ 693,311	\$ 837,031	\$ 28,020	3%
	<i>Total Revenues</i>	<i>\$ (2,338,986.72)</i>	<i>\$ (2,056,961.00)</i>	<i>\$ (1,881,010.15)</i>	<i>\$ (2,274,864.00)</i>	<i>\$ (217,903.00)</i>	
	<i>Total Expenditures</i>	<i>\$ 1,565,085.62</i>	<i>\$ 1,715,099.00</i>	<i>\$ 1,473,092.38</i>	<i>\$ 1,766,915.00</i>	<i>\$ 51,816.00</i>	
WATER	Grand Total	\$ (773,901.10)	\$ (341,862.00)	\$ (407,917.77)	\$ (507,949.00)	\$ (166,087.00)	
	Revenue Over/(Under) Expenditures						

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 2026 Revenue budget reflects a 2% increase on residential and commercial rates. 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.

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
ELECTRIC REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (9,701,350)	\$ (9,630,735)	\$ (9,823,428)	\$ (192,693)	2.00%
MISCELLANEOUS REVENUE	\$ (1,497,335)	\$ (774,333)	\$ (868,000)	\$ (93,667)	12.10%
TOTAL REVENUE	\$ (11,198,685)	\$ (10,405,068)	\$ (10,691,428)	\$ (286,360)	2.75%
			-		
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
ELECTRIC EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SOURCE OF SUPPLY	\$ 7,473,927	\$ 7,351,509	\$ 6,850,161	\$ (501,348)	-6.82%
SOURCE OF SUPPLY - SMMPA	\$ 474,224	\$ 332,295	\$ 360,000	\$ 27,705	8.34%
DISTRIBUTION	\$ 119,187	\$ 145,813	\$ 166,000	\$ 20,187	13.84%
CUSTOMER SERVICE	\$ 18,230	\$ 2,500	\$ 2,500	\$ -	0.00%
ADMIN & GENERAL	\$ 1,627,474	\$ 2,152,167	\$ 2,253,920	\$ 101,753	4.73%
TRANSFER OUT	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
TOTAL EXPENSES	\$ 9,753,042	\$ 10,024,284	\$ 9,672,581	\$ (351,703)	-3.51%
DIFFERENCE	\$ (1,445,644)	\$ (380,784)	\$ (1,018,847)	\$ (638,063)	

New Prague, Minnesota

A Tradition of Progress



NEW PRAGUE UTILITIES COMMISSION 2026 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. 2025 was a very busy year starting out with finishing the final section of the NE residential overhead to underground conversion. This included removing 10 blocks of overhead primary lines and installing new streetlighting. The utility also worked with several commercial customers upgrading or installing new services.

2025 also brought on a new challenge with the Commission approving the building of a new power plant to be located near the West Substation. This will be a nearly three-year project with projected cost of 18 to 20 million. This expansion of generation is a joint venture between Southern Minnesota Municipal Power Association (SMPMA) and the New Prague Utilities with revenues from a 20-year capacity contract to be used to make the bond payments.

FORECAST

The 2026 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 fluctuate throughout the next several years with both declining and increasing rates of 10 to 15 percent each year. Starting in 2026, management and the Commission will create a rate stabilization account to balance out these fluctuations in the future, the targeted amount to set aside in 2026 is between \$600k-\$700k.

REVENUE

The 2026 Revenue budget reflects a 2% increase on residential and Commercial rates. 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 implementation based on a recommendation through a compensation study completed in 2025.
- Health Insurance –17% increase in health insurance premiums for 2026. HSA contributions remain the same 2,250 family and 1,125 single.
- Dental Insurance –Premiums for 2026 remain the same as 2025.
- Life, Long-Term Disability, Short-Term Disability and Paid Family Medical Leave Act (PFMLA) is a reduction of 15.1% change in 2026. PFMLA is effective January 1, 2026.
- The Life and Disability rates effective January 1, 2026 have a two year rate guarantee.
 - Note: Insurance providers will change effective Jan. 1, 2026 from The Hartford to MetLife. This change is due to bid results completed in 2025.

Operating Expenses:

- Purchased Power cost decrease 9% compared to 2025
- Capital improvement costs increase \$17k compared to 2025 and are based on planned SMMPA projects.

2026 KEY BUDGET AND OPERATIONAL INFLUENCES

2026 continues our work to maintain and provide 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 2026 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.

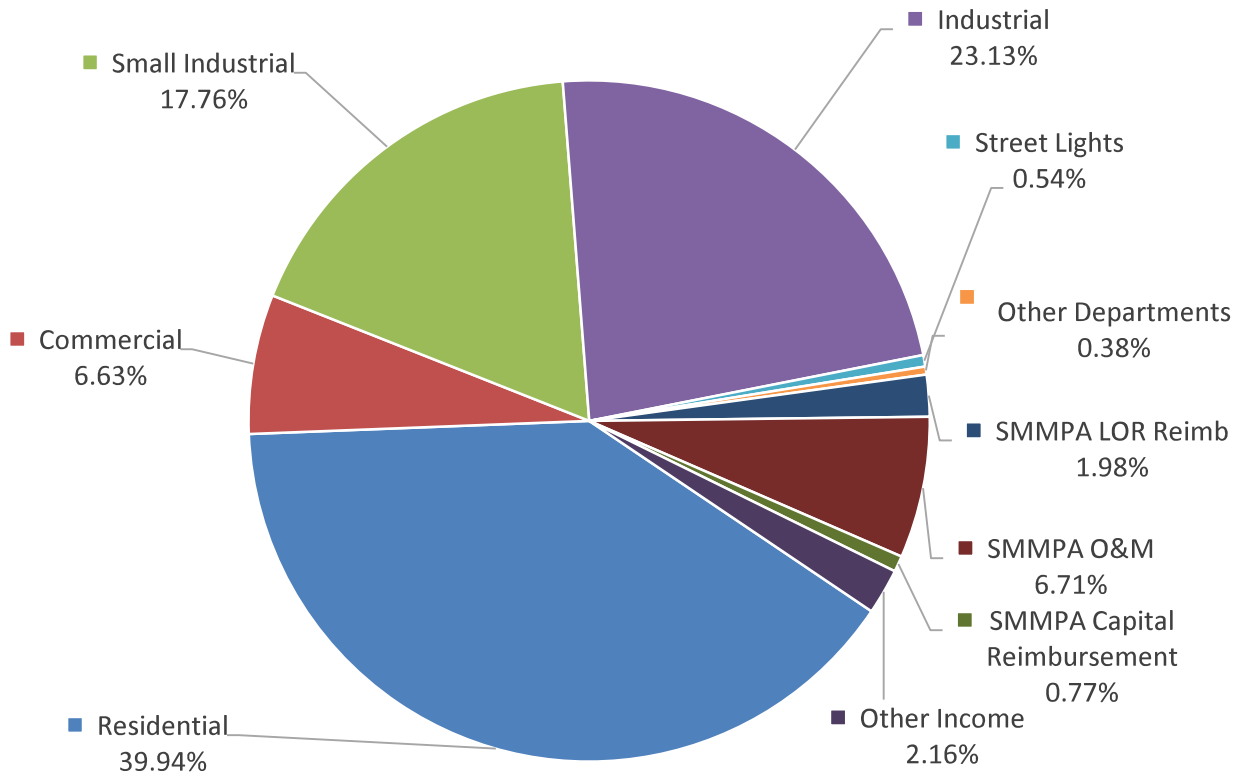
2025 NPUC KEY ACCOMPLISHMENTS

- Installed 22,000 feet of new underground distribution conductor, 4 commercial services and 5,000' of fiber optic duct.
- Installed commercial services to Mayo Hospital, 2 If By Sea Tactical, Bevcomm, Hartland Credit Union and Great River Energy.
- Installed sewer and water to the new West Side Energy Station along with the installation of a new distribution duct system in preparation for building construction in the spring of 2026.

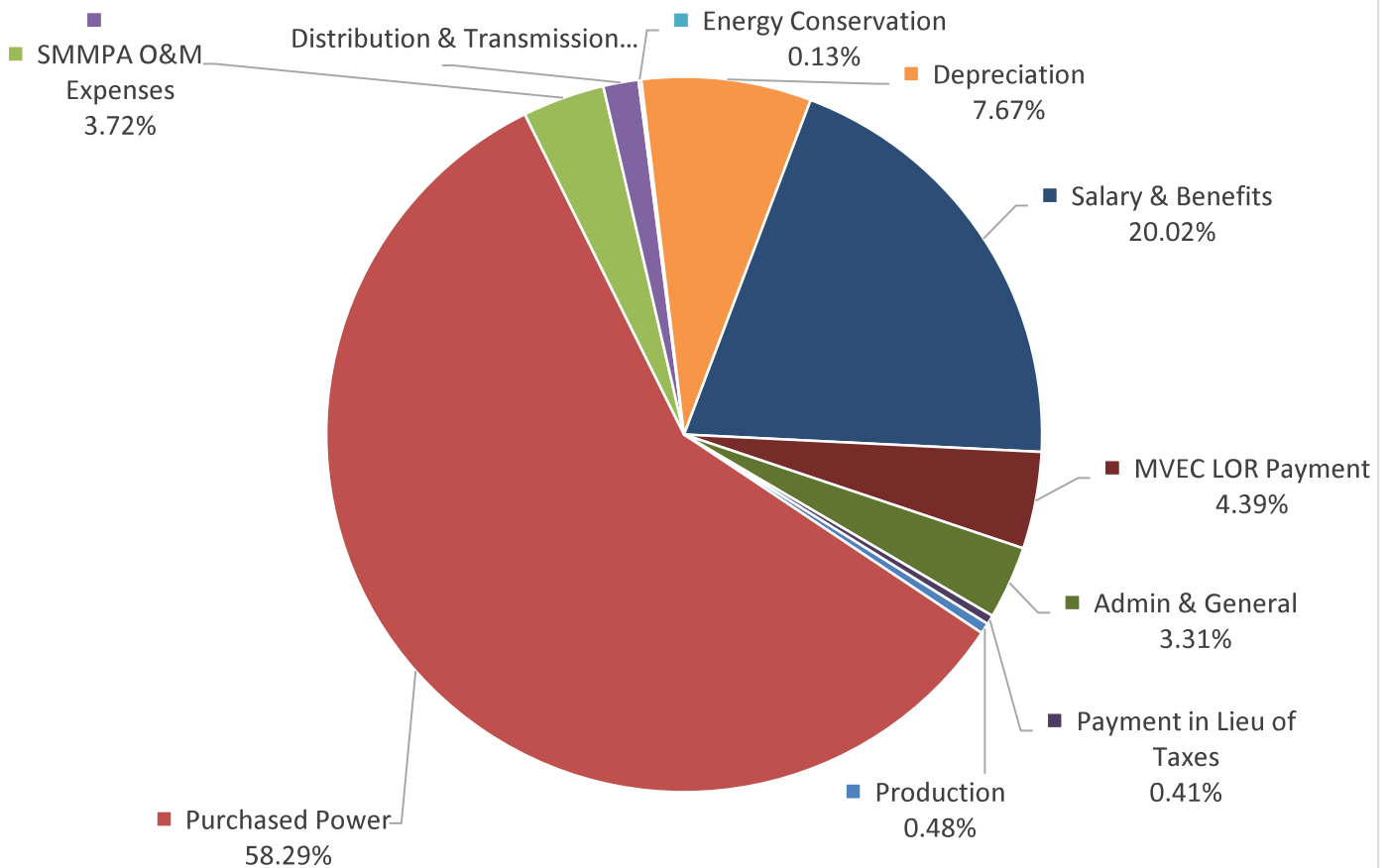
NEW PRAGUE UTILITIES COMMISSION
PROPOSED ELECTRIC BUDGET
As of 11/30/2025

	2024	2025	2025	2026	2025-2026	
		Y-T-D	CURRENT	PROPOSED	\$	%
REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
Unbilled Accounts Receivable	\$ (31,671.17)	\$ (143,048.42)	0	0	\$ -	0.00%
Residential	\$ (4,204,675.26)	\$ (4,051,776.13)	\$ (4,186,223.00)	\$ (4,269,950.00)	\$ (83,727.00)	2.00%
Commercial	\$ (668,320.66)	\$ (711,122.57)	\$ (628,951.00)	\$ (725,602.00)	\$ (96,651.00)	15.37%
Small Industrial	\$ (1,892,282.16)	\$ (1,806,265.80)	\$ (1,861,047.00)	\$ (1,898,268.00)	\$ (37,221.00)	2.00%
Industrial	\$ (2,489,544.23)	\$ (2,292,297.80)	\$ (2,424,913.00)	\$ (2,473,410.00)	\$ (48,497.00)	2.00%
Large Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Streetlights	\$ (53,587.97)	\$ (54,642.56)	\$ (63,443.00)	\$ (57,814.00)	\$ 5,629.00	-8.87%
Other Departments	\$ (130,545.10)	\$ (29,578.03)	\$ (160,583.00)	\$ (61,199.00)	\$ 99,384.00	-61.89%
SMMPA LOR Reimbursement	\$ (206,080.87)	\$ (179,235.23)	\$ (205,075.00)	\$ (212,185.00)	\$ (7,110.00)	3.47%
SMMPA O&M Revenue	\$ (912,195.75)	\$ (740,152.36)	\$ (676,033.00)	\$ (717,500.00)	\$ (41,467.00)	6.13%
SMMPA Capital Reimbursement	\$ -	\$ -	\$ (65,000.00)	\$ (82,000.00)	\$ (17,000.00)	26.15%
Other Income	\$ (609,782.14)	\$ (305,868.64)	\$ (133,800.00)	\$ (193,500.00)	\$ (59,700.00)	44.62%
TOTAL REVENUES	\$ (11,198,685.31)	\$ (10,313,987.54)	\$ (10,405,068.00)	\$ (10,691,428.00)	\$ (286,360.00)	2.75%
EXPENSES						
Production	\$ 13,591.33	\$ 33,193.03	\$ 44,000.00	\$ 46,000.00	\$ 2,000.00	4.55%
Purchased Power	\$ 6,297,476.63	\$ 5,254,609.93	\$ 6,196,036.00	\$ 5,638,135.00	\$ (557,901.00)	-9.00%
SMMPA O&M Expenses	\$ 474,223.98	\$ 363,065.42	\$ 332,295.00	\$ 360,000.00	\$ 27,705.00	8.34%
Distribution/Transmission	\$ 44,521.63	\$ 115,651.34	\$ 133,313.00	\$ 153,000.00	\$ 19,687.00	14.77%
Energy Conservation	\$ 16,183.30	\$ 31,975.54	\$ 12,500.00	\$ 13,000.00	\$ 500.00	4.00%
Depreciation	\$ 750,697.00	\$ 622,939.71	\$ 701,323.00	\$ 741,656.00	\$ 40,333.00	5.75%
Salary & Benefits	\$ 1,415,389.66	\$ 1,336,538.17	\$ 1,859,346.00	\$ 1,936,420.00	\$ 77,074.00	4.15%
MVEC LOR Payment	\$ 412,161.68	\$ 358,470.40	\$ 410,150.00	\$ 424,370.00	\$ 14,220.00	3.47%
Admin & General	\$ 288,796.32	\$ 249,800.85	\$ 295,321.00	\$ 320,000.00	\$ 24,679.00	8.36%
Payment in Lieu of Taxes	\$ 40,000.00	\$ 33,333.34	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
TOTAL EXPENSES	\$ 9,753,041.53	\$ 8,399,577.73	\$ 10,024,284.00	\$ 9,672,581.00	\$ (351,703.00)	-3.51%
EXCESS REVENUES OVER EXPENSES	\$ (1,445,643.78)	\$ (1,914,409.81)	\$ (380,784.00)	\$ (1,018,847.00)		

2026 Electric Revenue Budget



2026 Electric Expense Budget



**ELECTRIC DEPARTMENT
SMMPA PURCHASE POWER**

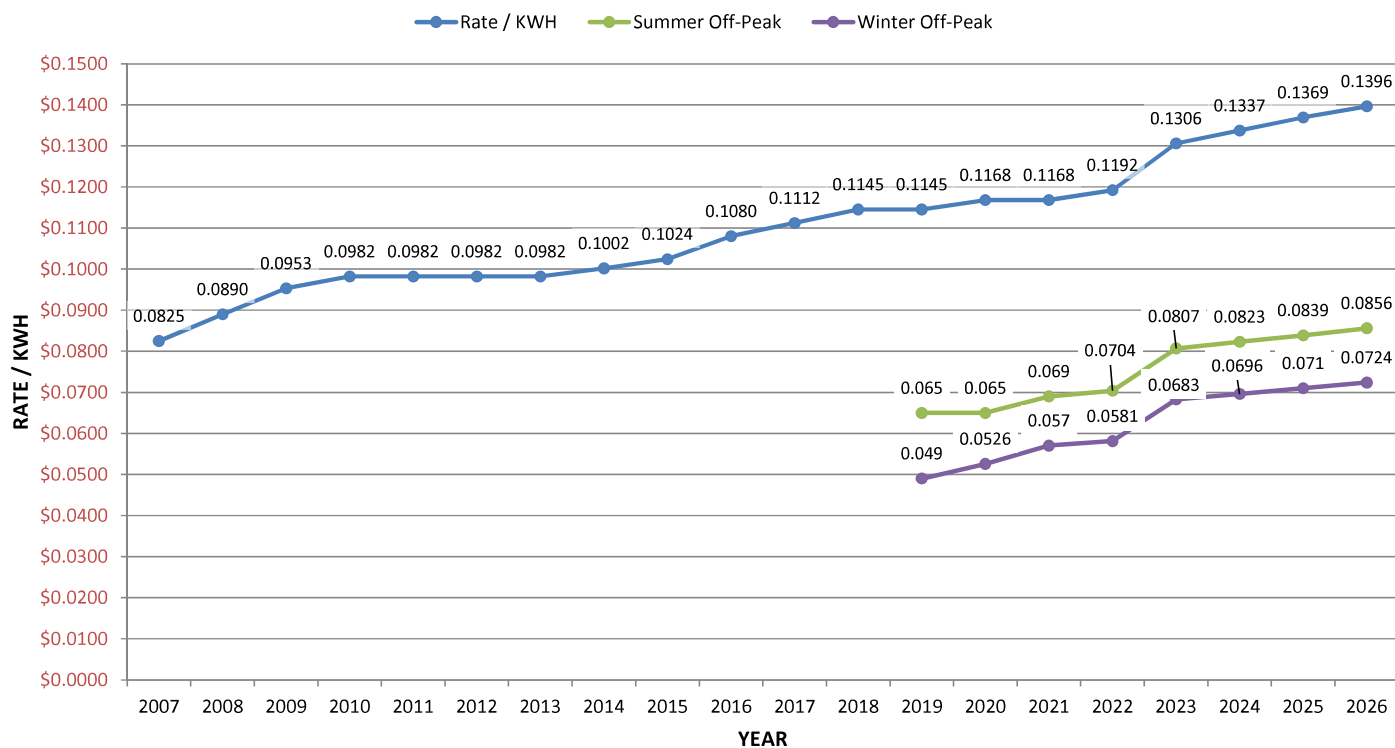
The 2026 purchased wholesale net power rate is projected to be \$0.0786 per kilowatt-hour (kWh).

The budget projects the energy purchase to be 71,732,000 kWh for New Prague.

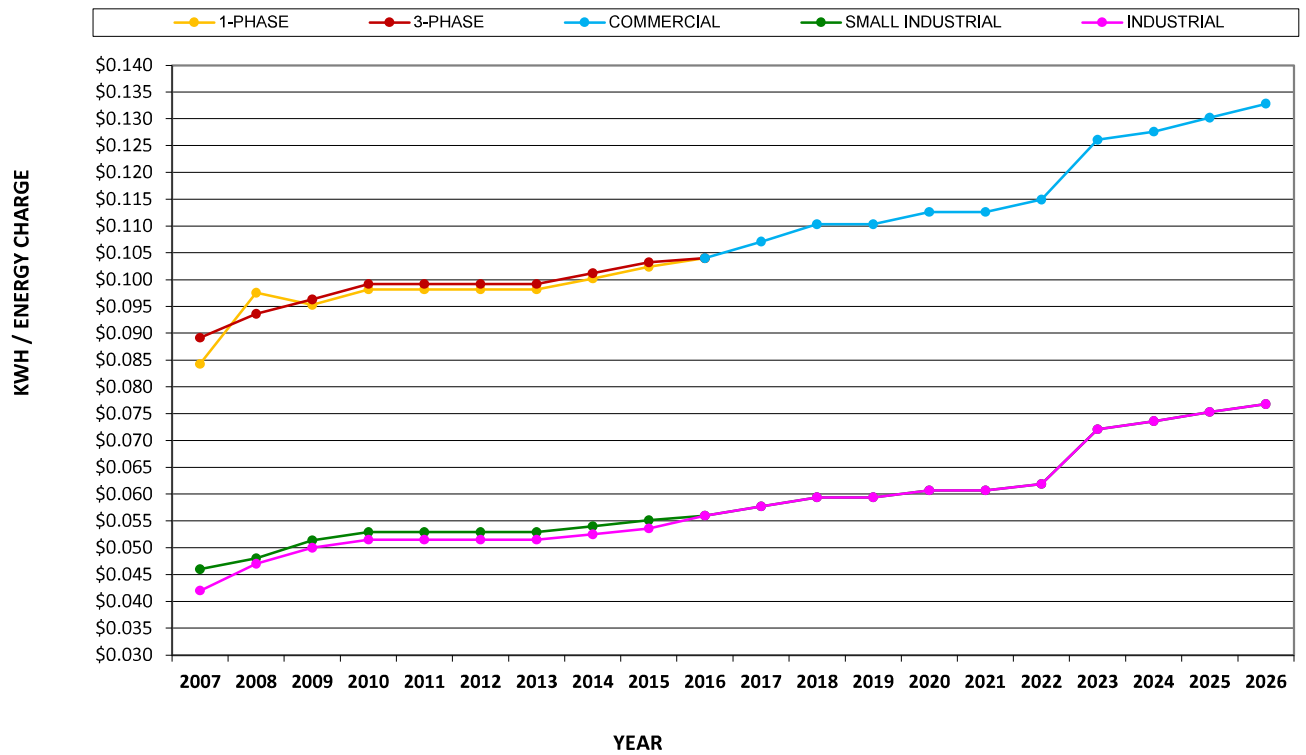
	Purchased kWh	Cost kWh	Total Cost
*2026	71,732,000	\$0.0786	\$5,638,135
*2025	72,407,625	\$0.0849	\$6,149,579
2024	70,729,666	\$0.0890	\$6,297,476
2023	72,260,959	\$0.0861	\$6,221,565
2022	72,086,211	\$0.0753	\$5,427,726
2021	72,006,211	\$0.0754	\$5,427,727
2020	61,433,726	\$0.0847	\$5,200,945
2019	77,305,672	\$0.0744	\$5,752,796

* Represents projections

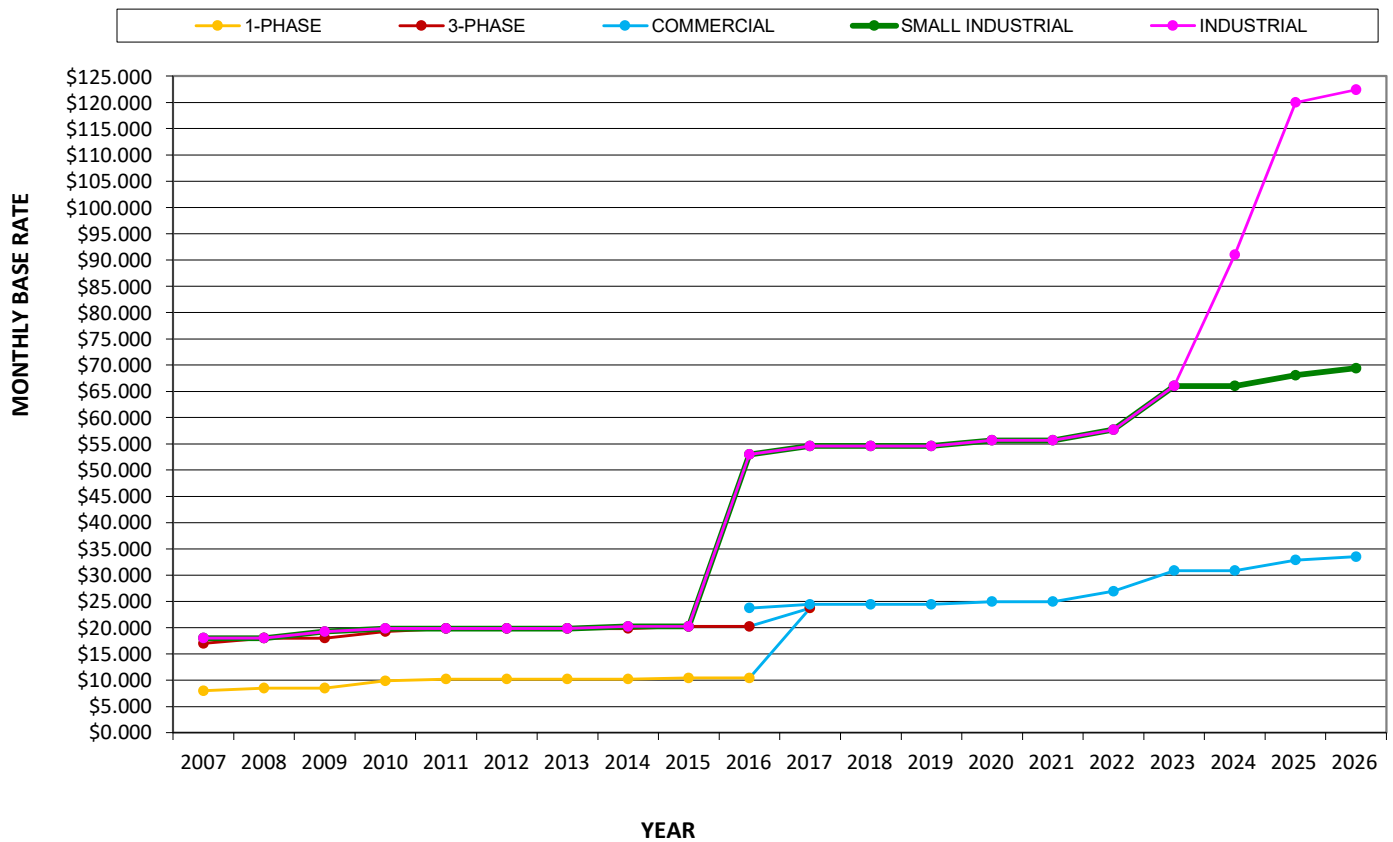
NEW PRAGUE UTILITIES COMMISSION RESIDENTIAL ELECTRIC RATES (2007 - 2026)



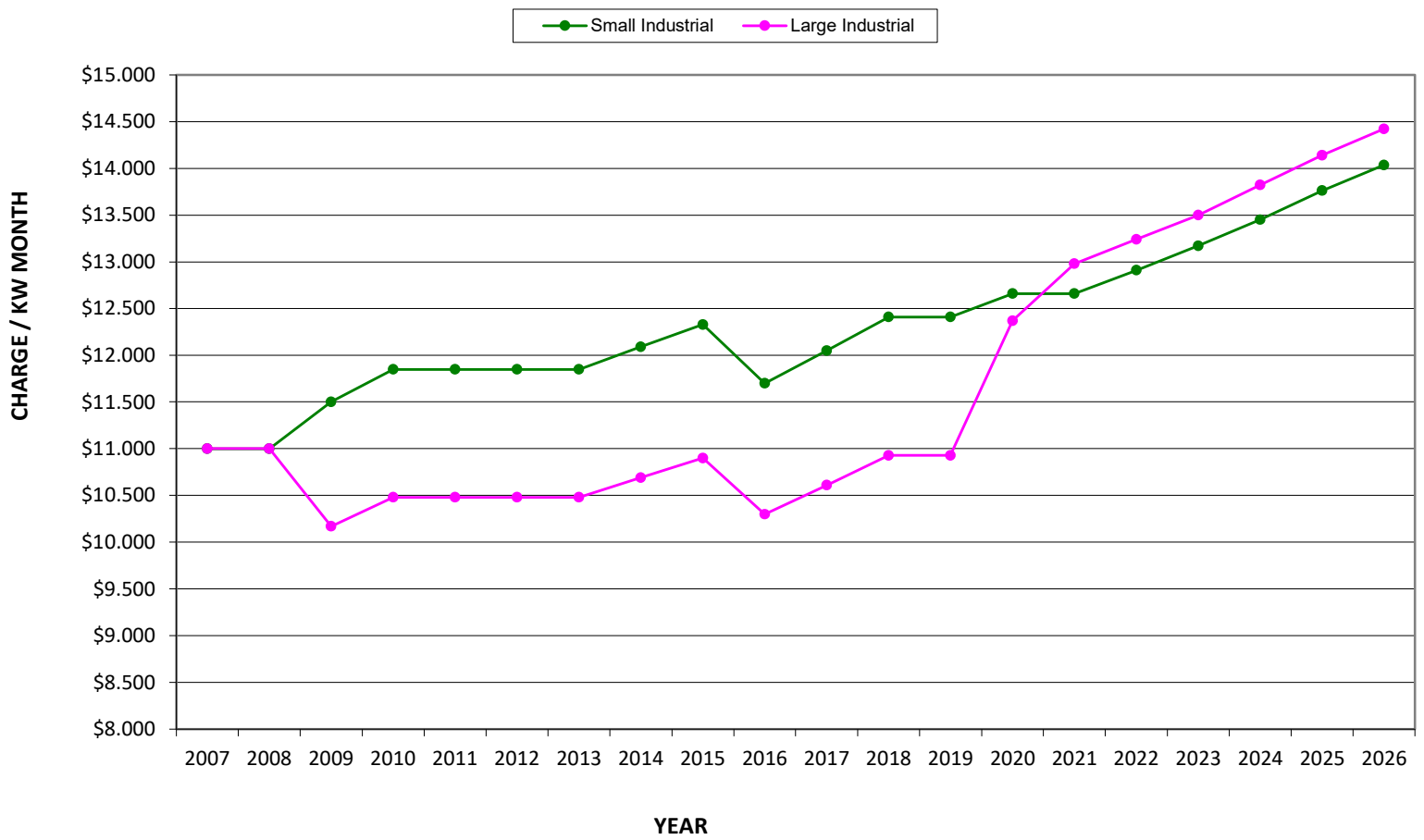
NEW PRAGUE UTILITIES COMMISSION COMMERCIAL ELECTRIC RATE INFORMATION (2007 - 2026)



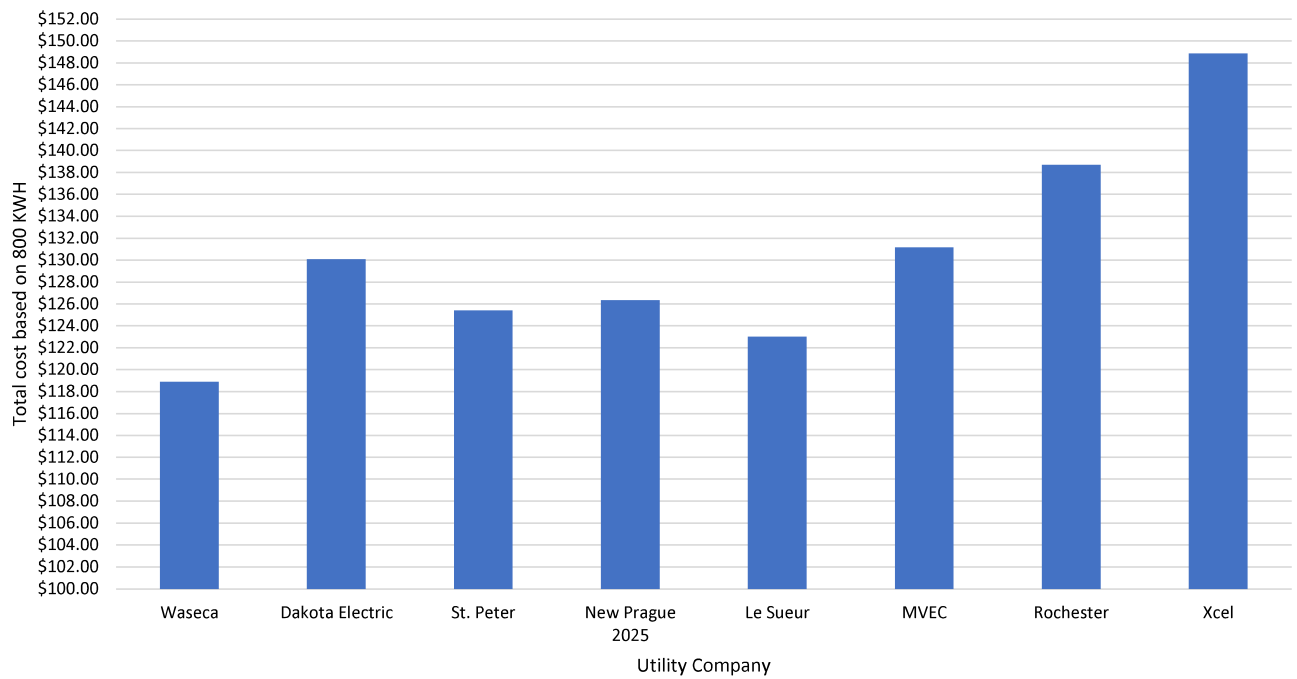
NEW PRAGUE UTILITIES COMMISSION COMMERCIAL ELECTRIC BASE RATE INFORMATION (2007 - 2026)



NEW PRAGUE UTILITIES COMMISSION COMMERCIAL ELECTRIC DEMAND RATE INFORMATION (2007 - 2026)



New Prague Utilities Commission
2025 Summer Rate Comparison



Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Electric	5,882,000	14,188,000	794,000	626,000	589,000	606,000	734,000	652,590	661,677	65,000	24,798,267
#5 Generator Replacement		300,000									300,000
Air Compressor										20,000	20,000
Bucket Truck	150,000	150,000									300,000
Directional Drill			150,000								150,000
Dump Truck Replacement			65,000								65,000
Future Distribution CIP	463,000	477,000	491,000	506,000	522,000	537,000	553,000	569,590	586,677		4,705,267
Future Generation	5,000,000	13,000,000									18,000,000
Mini Excavator Backhoe (2/3 Cost)										45,000	45,000
Miscellaneous Equipment	29,000	31,000	33,000	35,000	37,000	39,000	41,000	43,000	45,000		333,000
SCADA/ Switch Gear	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		270,000
Service Truck Replacement	60,000	50,000		55,000			60,000				225,000
Skid Loader Replacement								10,000			10,000
Tractor Backhoe			25,000								25,000
Trencher/Plow		150,000									150,000
Vac Machine Replacement							50,000				50,000
West Substation Upgrade - Controls/Gear	150,000										150,000
Grand Total	5,882,000	14,188,000	794,000	626,000	589,000	606,000	734,000	652,590	661,677	65,000	24,798,267

10/14/2025

Proposed 2026 Rates

	2025			2026	
	Rate	BASE FEE		Rate	BASE FEE
RESIDENTIAL	\$ 0.1369	\$ 16.82		\$ 0.1396	\$ 17.16
OFF PEAK SUMMER (JUNE - SEPT)	\$ 0.0839			\$ 0.0856	
OFF PEAK WINTER (OCT - MAY)	\$ 0.0710			\$ 0.0724	
RESIDENTIAL - SOLAR / Grid Access	\$ 0.1369	\$ 4.50		\$ 0.1396	4.59 / KW
RESIDENTIAL - SOLAR BI-DIRECTIONAL	\$ (0.1369)			\$ 0.1396	
RESIDENTIAL -SOLAR BI -DIRECTIONAL OFF-PEAK				\$ 0.1126	
TIME OF USE - AM (CAR)	\$ 0.2507			\$ 0.2557	
TIME OF USE - PM (CAR)	\$ 0.0806			\$ 0.0838	
LOAD CONTROL CREDITS		\$ (5.00)		\$ 5.0000	
COMMERCIAL	\$ 0.1302	\$ 32.86		\$ 0.1328	\$ 33.52
SMALL INDUSTRIAL	\$ 0.0753	\$ 68.04		\$ 0.0768	\$ 69.40
SMALL INDUSTRIAL - DEMAND	\$ 13.7600			\$ 14.0532	
INDUSTRIAL	\$ 0.0753	\$ 120.00		\$ 0.0768	\$ 122.40
INDUSTRIAL - DEMAND	\$ 14.1400			\$ 14.4228	
PEAK ALERT	\$ 0.0797	\$ 138.60		\$ 0.0813	\$ 141.37
PEAK ALERT - DEMAND	\$ 4.4100	\$ -		\$ 4.4982	
INTERRUPTABLE	\$ 0.0945	\$ 32.86		\$ 0.0964	\$ 33.52
LARGE INDUSTRIAL	\$ 0.0753	\$ 140.00		\$ 0.0768	\$ 142.80
LARGE INDUSTRIAL - Demand	\$ 17.2000			\$ 17.5400	
INTERDEPARTMENT SALES	\$ 0.0945	\$ 32.86		\$ 0.0964	\$ 27.48
INTERDEPARTMENT SALES	\$ 0.1302	\$ 32.86		\$ 0.1328	\$ 27.48
METERED STREET LIGHT - LED	\$ 0.2500	\$ 12.60		\$ 0.2550	\$ 12.85
METERED STREET LIGHT -NON LED	\$ 0.1469	\$ 12.60		\$ 0.1498	\$ 12.85
SECURITY LIGHTS		\$ 12.60			\$ 12.60

ELECTRIC FUND - FUND 605
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
605-3-0000-33426	STATE AID-PERA	-	-	-	-	\$ -	0%
605-3-0000-33439	PERA PENSION OTHER REVENUE	(23,433)	-	-	-	\$ -	0%
605-3-4955-33200	UNBILLED ACCOUNTS RECEIVABLE	(31,671)	-	(143,048)	-	\$ -	0%
605-3-4955-36200	MISCELLANEOUS INCOME	(85,471)	(50,000)	(71,467)	(50,000)	\$ -	0%
605-3-4955-36205	CASH-OVER/SHORT	-	-	-	-	\$ -	0%
605-3-4955-36210	INTEREST INCOME	(222,950)	(25,000)	(53,706)	(75,000)	\$ (50,000)	200%
605-3-4955-36231	HOUSE RENTAL	(11,400)	(11,400)	(10,450)	(12,000)	\$ (600)	5%
605-3-4955-36240	REIMBURSEMENTS	(4,402)	(5,000)	(18,381)	(5,000)	\$ -	0%
605-3-4955-36241	REIMBURSEMENT - SMMMPA REBATES	(10,923)	-	(20,771)	-	\$ -	0%
605-3-4955-37413	SMMMPA O&M	(912,196)	(676,033)	(740,152)	(717,500)	\$ (41,467)	6%
605-3-4955-37414	SEWER/REFUSE COLLECTION	(7,987)	(6,900)	(5,801)	(8,500)	\$ (1,600)	23%
605-3-4955-37415	CONTRIBUTED CAPITAL	(175,793)	-	(68,406)	-	\$ -	0%
605-3-4955-39101	SALE OF FIXED ASSETS	(8,015)	-	(1,093)	-	\$ -	0%
605-3-4955-37104	DIST ENERGY RESOURCE - SOLAR	(3,093)	-	(1,513)	-	\$ -	0%
MISCELLANEOUS REVENUE		\$ (1,497,335)	\$ (774,333)	\$ (1,134,788)	\$ (868,000)	\$ (93,667)	12%
605-3-4955-37103	ELECTRIC CONNECTION FEE	(16,000)	(8,000)	(5,784)	(8,000)	\$ -	0%
605-3-4955-37400	REVENUE-RESIDENTIAL	(4,204,675)	(4,186,223)	(3,774,480)	(4,269,950)	\$ (83,727)	2%
605-3-4955-37401	REVENUE-COMMERCIAL-1PH	(659,330)	(618,062)	(637,327)	(708,839)	\$ (90,777)	15%
605-3-4955-37403	REVENUE-COMMERCIAL INTERRUPT	(8,990)	(10,889)	(14,905)	(16,763)	\$ (5,874)	54%
605-3-4955-37405	REVENUE-INDUSTRIAL	(2,489,544)	(2,424,913)	(2,112,958)	(2,473,410)	\$ (48,497)	2%
605-3-4955-37406	REVENUE-SMALL INDUSTRIAL	(1,892,282)	(1,861,047)	(1,661,856)	(1,898,268)	\$ (37,221)	2%
605-3-4955-37407	REVENUE-SECURITY LIGHTING	(5,300)	(5,000)	(4,399)	(5,292)	\$ (292)	6%
605-3-4955-37409	REVENUE-OTHER DEPARTMENTS	(106,364)	(135,583)	(18,248)	(40,127)	\$ 95,456	-70%
605-3-4955-37410	INTERDEPARTMENTAL SALES	(18,882)	(20,000)	(6,499)	(15,780)	\$ 4,220	-21%
605-3-4955-37411	REVENUE-STREET LIGHTING	(53,588)	(63,443)	(48,311)	(57,814)	\$ 5,629	-9%
605-3-4955-37421	SMMMPA LOR REIMBURSEMENT	(206,081)	(205,075)	(179,235)	(212,185)	\$ (7,110)	3%
605-3-4955-37422	SMMMPA CAPITAL REIMBURSEMENT	-	(65,000)	-	(82,000)	\$ (17,000)	26%
605-3-4955-37460	PENALTIES	(40,314)	(27,500)	(45,009)	(35,000)	\$ (7,500)	27%
CHARGES FOR SERVICES		\$ (9,701,350)	\$ (9,630,735)	\$ (8,509,011)	\$ (9,823,428)	\$ (192,693)	2%
605-4-4955-214	NP GENERATION GAS/OIL	2,862	5,000	4,712	5,000	\$ -	0%
605-4-4955-224	EQUIPMENT REPAIRS	650	7,000	335	7,000	\$ -	0%
605-4-4955-313	NPUC-TRANS/STATION EQUIP	1,071	28,000	19,233	28,000	\$ -	0%
605-4-4955-391	PURCHASED POWER	6,297,477	6,196,036	5,254,610	5,638,135	\$ (557,901)	-9%
605-4-4955-392	MVEC LOR PAYMENT	412,162	410,150	358,470	424,370	\$ 14,220	3%
605-4-4955-420	DEPRECIATION	750,697	701,323	622,940	741,656	\$ 40,333	6%
605-4-4955-431	CASH (OVER) SHORT	7	-	-	-	\$ -	0%
605-4-4955-552	NPUC-GENERATION MAINT	13	4,000	6,047	4,000	\$ -	0%
605-4-4955-619	OTHER INTEREST EXPENSES	8,988	-	2,531	2,000	\$ 2,000	0%
SOURCE OF SUPPLY		\$ 7,473,927	\$ 7,351,509	\$ 6,268,878	\$ 6,850,161	\$ (501,348)	-7%
605-4-4956-218	SMMMPA ENGINE LUBE OIL	9,446	8,000	9,789	8,000	\$ -	0%
605-4-4956-219	SMMMPA GAS & OIL ENGINE	91,716	75,000	125,648	75,000	\$ -	0%
605-4-4956-231	SMMMPA SAFETY	6,566	4,262	2,096	4,500	\$ 238	6%
605-4-4956-243	SMMMPA SUPPLIES & CHEMICALS	18,910	25,000	15,184	28,000	\$ 3,000	12%
605-4-4956-368	SMMMPA INSURANCE	60,669	52,533	59,734	60,000	\$ 7,467	14%
605-4-4956-386	SMMMPA NATURAL GAS BLDG	330	500	412	500	\$ -	0%
605-4-4956-393	SMMMPA PLANT WATER USED	2,102	2,000	3,605	2,000	\$ -	0%
605-4-4956-402	SMMMPA PLANT MAINT	10,646	20,000	9,150	20,000	\$ -	0%
605-4-4956-409	SMMMPA ENGINE MAINT	22,426	55,000	29,415	55,000	\$ -	0%
605-4-4956-435	SMMMPA MISCELLANEOUS	2,731	25,000	2,277	25,000	\$ -	0%
605-4-4956-450	TRAINING & SEMINARS	-	-	1,110	-	\$ -	0%
605-4-4956-500	SMMMPA-CAPITAL PROJECTS	248,682	65,000	104,646	82,000	\$ 17,000	26%
SOURCE OF SUPPLY - SMMMPA		\$ 474,224	\$ 332,295	\$ 363,065	\$ 360,000	\$ 27,705	8%
605-4-4957-212	MOTOR FUELS	15,731	16,000	14,224	16,000	\$ -	0%
605-4-4957-106	WAGES ON-CALL	58,482	-	54,557	-	\$ -	0%
605-4-4957-223	DISTRIBUTION OVERHEAD/UNDERGRO	(46,658)	60,000	39,424	60,000	\$ -	0%
605-4-4957-231	SAFETY EQUIP & TRAINING	13,645	3,313	14,178	14,000	\$ 10,687	323%
605-4-4957-233	ENERGY CONSERV MATERIAL	480	500	5	500	\$ -	0%
605-4-4957-234	ENERGY CONSERV MISC/EMP	4,780	7,000	3,937	7,000	\$ -	0%
605-4-4957-235	ENERGY CONSERV APPLIANCE	10,923	-	25,710	-	\$ -	0%
605-4-4957-237	ENERGY CONSERV LOW INCOME	-	5,000	-	5,500	\$ 500	10%
605-4-4957-241	STREET LIGHTING	11,392	20,000	6,794	20,000	\$ -	0%
605-4-4957-242	SAFETY EQUIP TESTING	4,018	4,000	2,302	4,000	\$ -	0%
605-4-4957-306	LINE LOCATES	2,587	3,000	1,203	3,000	\$ -	0%
605-4-4957-307	LOAD MANAGEMENT	26,770	25,000	35,777	25,000	\$ -	0%
605-4-4957-441	SPECIAL PROJECTS	17,037	2,000	1,572	11,000	\$ 9,000	450%
DISTRIBUTION		\$ 119,187	\$ 145,813	\$ 199,683	\$ 166,000	\$ 20,187	14%
605-4-4958-438	BAD DEBT EXPENSE	18,230	2,500	-	2,500	\$ -	0%
CUSTOMER SERVICE		\$ 18,230	\$ 2,500	\$ -	\$ 2,500	\$ -	0%
605-4-4955-101	WAGES FULL-TIME	272,796	-	260,530	-	\$ -	0%
605-4-4955-102	WAGES OVER-TIME	1,519	-	129	-	\$ -	0%
605-4-4955-121	EMPLOYER CONT. P E R A	20,306	-	20,040	-	\$ -	0%
605-4-4955-122	EMPLOYER CONT. F I C A	18,927	-	18,685	-	\$ -	0%
605-4-4955-131	HEALTH INSURANCE	37,330	-	38,201	-	\$ -	0%
605-4-4955-132	DENTAL INSURANCE	3,591	-	2,982	-	\$ -	0%

ELECTRIC FUND - FUND 605
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
605-4-4955-133	LIFE & S-T DISABILITY INS	736	-	715	-	\$ -	0%
605-4-4957-101	WAGES FULL TIME	384,263	-	377,899	-	\$ -	0%
605-4-4957-102	WAGES OVERTIME	5,434	-	7,926	-	\$ -	0%
605-4-4957-103	WAGES PART-TIME	2,377	-	-	-	\$ -	0%
605-4-4957-121	EMPLOYER CONT. P E R A	49,437	-	50,662	-	\$ -	0%
605-4-4957-122	EMPLOYER CONT. F I C A	47,687	-	47,807	-	\$ -	0%
605-4-4957-131	HEALTH INSURANCE	67,400	-	85,809	-	\$ -	0%
605-4-4957-132	DENTAL INSURANCE	7,199	-	6,033	-	\$ -	0%
605-4-4957-133	LIFE & S-T DISABILITY INS	1,810	-	1,668	-	\$ -	0%
605-4-4957-151	WORKER'S COMP PREMIUM	1,290	-	-	1,354	\$ 1,354	0%
605-4-4958-101	WAGES FULL-TIME	579	-	-	-	\$ -	0%
605-4-4958-121	EMPLOYER CONT. P E R A	43	-	-	-	\$ -	0%
605-4-4958-122	EMPLOYER CONT. F I C A	41	-	-	-	\$ -	0%
605-4-4958-131	HEALTH INSURANCE	159	-	-	-	\$ -	0%
605-4-4958-132	DENTAL INSURANCE	16	-	-	-	\$ -	0%
605-4-4958-133	LIFE & S.T. DISABILITY INS	3	-	-	-	\$ -	0%
605-4-4959-101	WAGES FULL-TIME	226,792	1,334,399	216,823	1,413,196	\$ 78,797	6%
605-4-4959-102	WAGES OVERTIME	483	-	502	-	\$ -	0%
605-4-4959-103	WAGES-PART TIME	-	20,000	-	30,000	\$ 10,000	50%
605-4-4959-104	CITY WAGES	4,333	-	9,665	-	\$ -	0%
605-4-4959-105	CITY WAGES - STREETLIGHTS	45,660	-	24,006	-	\$ -	0%
605-4-4959-106	WAGES ON-CALL	-	39,387	-	35,600	\$ (3,787)	-10%
605-4-4959-113	EMPLOYEE BENEFITS	-	2,502	103	-	\$ (2,502)	-100%
605-4-4959-114	UNEMPLOYMENT BENEFITS	-	-	3,724	-	\$ -	0%
605-4-4959-115	VACATION ACCRUAL	33,093	-	-	-	\$ -	0%
605-4-4959-121	EMPLOYER CONT. P E R A	20,467	100,493	19,456	106,541	\$ 6,048	6%
605-4-4959-122	EMPLOYER CONT. F I C A	19,156	104,319	18,107	108,859	\$ 4,540	4%
605-4-4959-123	EMPLOYER CONT. PFMLA	-	-	-	6,218	\$ 6,218	0%
605-4-4959-129	GERF CHANGE	6,026	-	-	-	\$ -	0%
605-4-4959-131	HEALTH INSURANCE	39,857	201,985	50,940	198,587	\$ (3,398)	-2%
605-4-4959-132	DENTAL INSURANCE	3,502	21,886	3,490	14,908	\$ (6,978)	-32%
605-4-4959-133	LIFE & S-T DISABILITY INS	790	3,623	735	3,865	\$ 242	7%
605-4-4959-135	OPEB EXPENSE	10,913	-	-	-	\$ -	0%
605-4-4959-151	WORKER'S COMP PREMIUMS	22,892	30,752	15,345	17,292	\$ (13,460)	-44%
605-4-4959-200	SUPPLIES	4,147	7,000	3,558	7,000	\$ -	0%
605-4-4959-207	COMPUTER SUPPORT SERVICES	13,130	14,000	15,628	14,000	\$ -	0%
605-4-4959-224	GENERAL EXP-EQUIPMENT	16,061	15,000	11,606	15,000	\$ -	0%
605-4-4959-225	GENERAL PLANT MAINTENANCE	9,012	33,000	23,471	33,000	\$ -	0%
605-4-4959-230	MAINT/LEASE	8,833	6,500	7,482	8,500	\$ 2,000	31%
605-4-4959-301	AUDIT	6,225	5,200	5,002	5,100	\$ (100)	-2%
605-4-4959-303	ENGINEERING FEES	-	6,000	-	6,000	\$ -	0%
605-4-4959-305	CIVIL LEGAL FEES	1,022	12,000	4,018	12,000	\$ -	0%
605-4-4959-310	PROFESSIONAL SERVICES	1,192	20,000	9,519	20,000	\$ -	0%
605-4-4959-320	POSTAGE	8,494	7,000	8,728	12,000	\$ 5,000	71%
605-4-4959-321	TELEPHONE	7,098	8,000	6,558	8,000	\$ -	0%
605-4-4959-322	COMPUTER COMM/MAINT	7,802	20,000	18,521	20,000	\$ -	0%
605-4-4959-330	TRAVEL, CONF, MILEAGE ALLOW.	1,638	7,000	3,613	7,000	\$ -	0%
605-4-4959-340	ADVERTISING & PUBLICATIONS	925	3,000	1,384	3,000	\$ -	0%
605-4-4959-369	INSURANCES	30,113	30,721	29,461	33,800	\$ 3,079	10%
605-4-4959-380	UTILITIES	39,257	25,000	22,239	25,000	\$ -	0%
605-4-4959-384	REFUSE	329	500	207	500	\$ -	0%
605-4-4959-401	CONTRACTED SERVICES	42,898	300	94	1,000	\$ 700	233%
605-4-4959-408	VEHICLE MAINT	3,513	7,000	5,224	7,000	\$ -	0%
605-4-4959-430	MISCELLANEOUS EXPENSE	53	4,000	22	4,000	\$ -	0%
605-4-4959-431	CREDIT CARD EXPENSE	44,234	35,000	45,113	46,000	\$ 11,000	31%
605-4-4959-432	PRIOR PERIOD ADJUSTMENT	-	-	-	-	\$ -	0%
605-4-4959-433	DUES & SUBSCRIPTIONS	14,668	16,000	14,977	17,000	\$ 1,000	6%
605-4-4959-440	REAL ESTATE TAXES	2,211	2,000	1,163	2,000	\$ -	0%
605-4-4959-450	TRAINING & SEMINARS	7,189	8,000	11,967	10,000	\$ 2,000	25%
605-4-4959-460	LICENSE FEES/REGISTRATION	521	600	78	600	\$ -	0%
ADMIN & GENERAL		\$ 1,627,474	\$ 2,152,167	\$ 1,531,614	\$ 2,253,920	\$ 101,753	5%
605-4-4955-495	PAYMENT IN LIEU OF TAXES	\$ 40,000	\$ 40,000	33,333	\$ 40,000	\$ -	0%
TRANSFER OUT		\$ 40,000	\$ 40,000	\$ 33,333	\$ 40,000	\$ -	0%
<i>Total Revenues</i>		<i>\$ (11,198,685.31)</i>	<i>\$ (10,405,068.00)</i>	<i>\$ (9,643,798.76)</i>	<i>\$ (10,691,428.00)</i>	<i>\$ (286,360.00)</i>	
<i>Total Expenditures</i>		<i>\$ 9,753,041.53</i>	<i>\$ 10,024,284.00</i>	<i>\$ 8,396,572.90</i>	<i>\$ 9,672,581.00</i>	<i>\$ (351,703.00)</i>	

ELECTRIC	Grand Total	\$ (1,445,643.78)	\$ (380,784.00)	\$ (1,247,225.86)	\$ (1,018,847.00)	\$ (638,063.00)
	Revenue Over/(Under) Expenditures					

WASTEWATER SANITARY SEWER FUND

The Sanitary Sewer Fund is a self-sustaining city utility fund. The sanitary sewer provides an efficient, well-maintained, and cost-effective sewer collection system to meet the needs of the growing community. Services include operating and maintaining the sanitary sewer collection system, sewer jetting, inspecting lift stations, inflow and infiltration improvements, and emergency sewer repair.

The 2026 Revenue Budget reflects a 3% increase for Residential and Commercial Wastewater Rates. This is a reflection of the current economy and rising operating costs. Currently there are 2,941 sanitary sewer connections with a projected 15 new connections in 2026. Each permit brings in \$5,934.50 in hook-up charges.

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER REVENUE		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (3,591,797)	\$ (3,649,776)	\$ (3,754,665)	\$ (104,889)	2.87%
HOOK-UP CHARGES	\$ (131,289)	\$ (124,200)	\$ (124,200)	\$ -	0.00%
MISCELLANEOUS REVENUE	\$ (600,504)	\$ (33,300)	\$ (75,500)	\$ (42,200)	126.73%
TOTAL REVENUE	\$ (4,323,590)	\$ (3,807,276)	\$ (3,954,365)	\$ (147,089)	3.86%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER EXPENSES		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 653,853	\$ 790,865	\$ 819,480	\$ 28,615	3.62%
OPERATING EXPENSES	\$ 2,525,641	\$ 2,600,218	\$ 2,694,067	\$ 93,849	3.61%
CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE	\$ 937,180	\$ 918,019	\$ 857,795	\$ (60,224)	-6.56%
TOTAL EXPENSES	\$ 4,116,674	\$ 4,309,102	\$ 4,371,342	\$ 62,240	1.44%
DIFFERENCE	\$ (206,915)	\$ 501,826	\$ 416,977	\$ (84,849)	

New Prague, Minnesota

A Tradition of Progress



CITY OF NEW PRAGUE 2026 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 2026 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 2026 Revenue Budget reflects a 3% increase for Residential and Commercial Wastewater Rates. Currently there are 2,941 wastewater connections.

Sewer Hook-ups:

- The city is anticipating 15 new building permits in 2026. Each permit brings in \$5,934.50 in hook-up charges.

EXPENSES

Personal Costs:

- Full Time Wages: Reflects implementation based on a recommendation through a compensation study completed in 2025.
- Health Insurance: 17% increase in health insurance premiums for 2026. HSA contributions remain the same 2,250 family and 1,125 single.
- Dental Insurance: Premiums for 2026 remain the same as 2025.
- Life, Long-Term Disability, Short-Term Disability and Paid Family Medical Leave Act (PFMLA): Reduction of 15.1% change in 2026. PFMLA is effective January 1, 2026. The Life and Disability rates effective January 1, 2026 have a two year rate guarantee.
 - Note: Insurance providers will change effective Jan. 1, 2026 from The Hartford to MetLife. This change is due to bid results completed in 2025.

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.

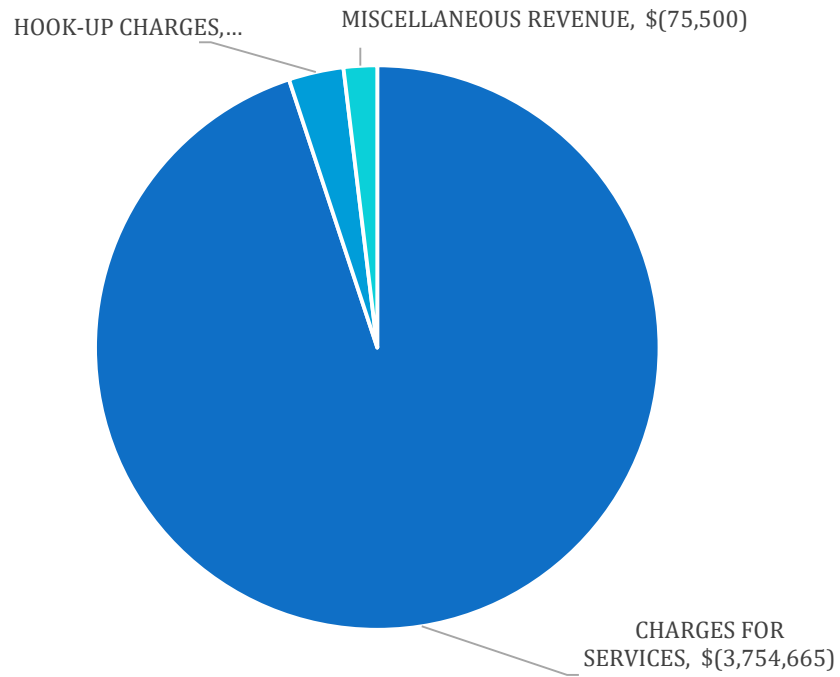
2026 KEY BUDGET AND OPERATIONAL INFLUENCES

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.

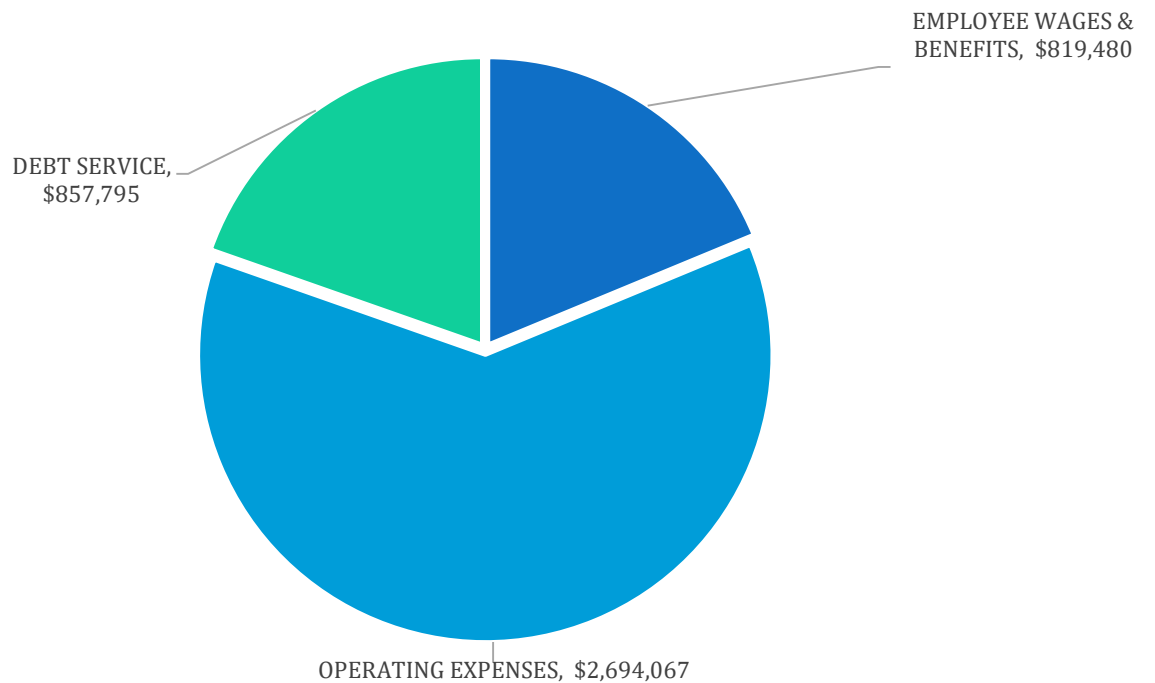
The cost of equipment maintenance at the plant is rising constantly due to the corrosive environment it is in, along with the cost of replacing some of the equipment out in the field at existing lift stations due mostly to age along with a large increase due to supply chain challenges and demand.

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER REVENUE		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (3,591,797)	\$ (3,649,776)	\$ (3,754,665)	\$ (104,889)	2.87%
HOOK-UP CHARGES	\$ (131,289)	\$ (124,200)	\$ (124,200)	\$ -	0.00%
MISCELLANEOUS REVENUE	\$ (600,504)	\$ (33,300)	\$ (75,500)	\$ (42,200)	126.73%
TOTAL REVENUE	\$ (4,323,590)	\$ (3,807,276)	\$ (3,954,365)	\$ (147,089)	3.86%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
SANITARY SEWER EXPENSES		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 653,853	\$ 790,865	\$ 819,480	\$ 28,615	3.62%
OPERATING EXPENSES	\$ 2,525,641	\$ 2,600,218	\$ 2,694,067	\$ 93,849	3.61%
CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE	\$ 937,180	\$ 918,019	\$ 857,795	\$ (60,224)	-6.56%
TOTAL EXPENSES	\$ 4,116,674	\$ 4,309,102	\$ 4,371,342	\$ 62,240	1.44%
DIFFERENCE	\$ (206,915)	\$ 501,826	\$ 416,977	\$ (84,849)	

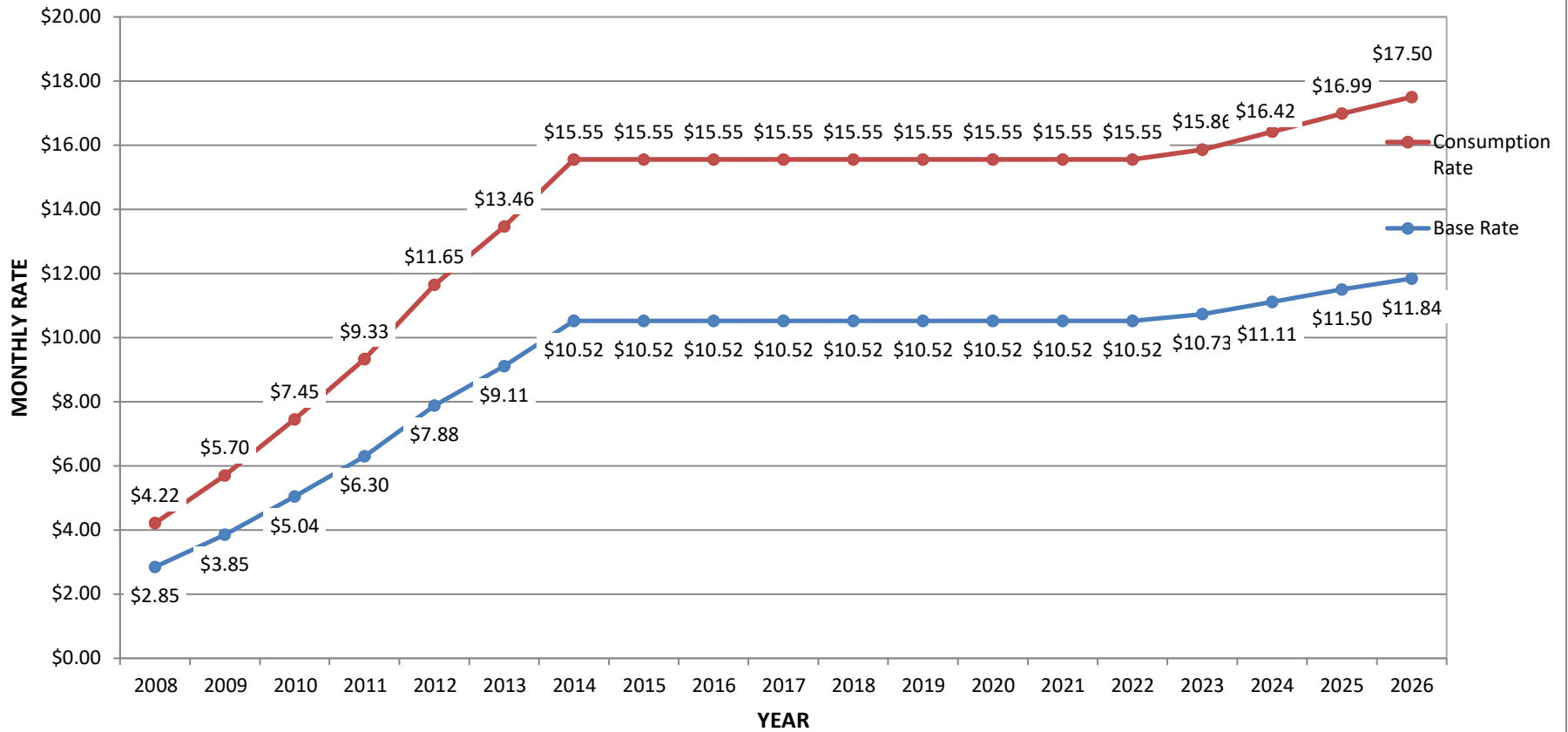
2026 Sanitary Sewer Revenue Budget



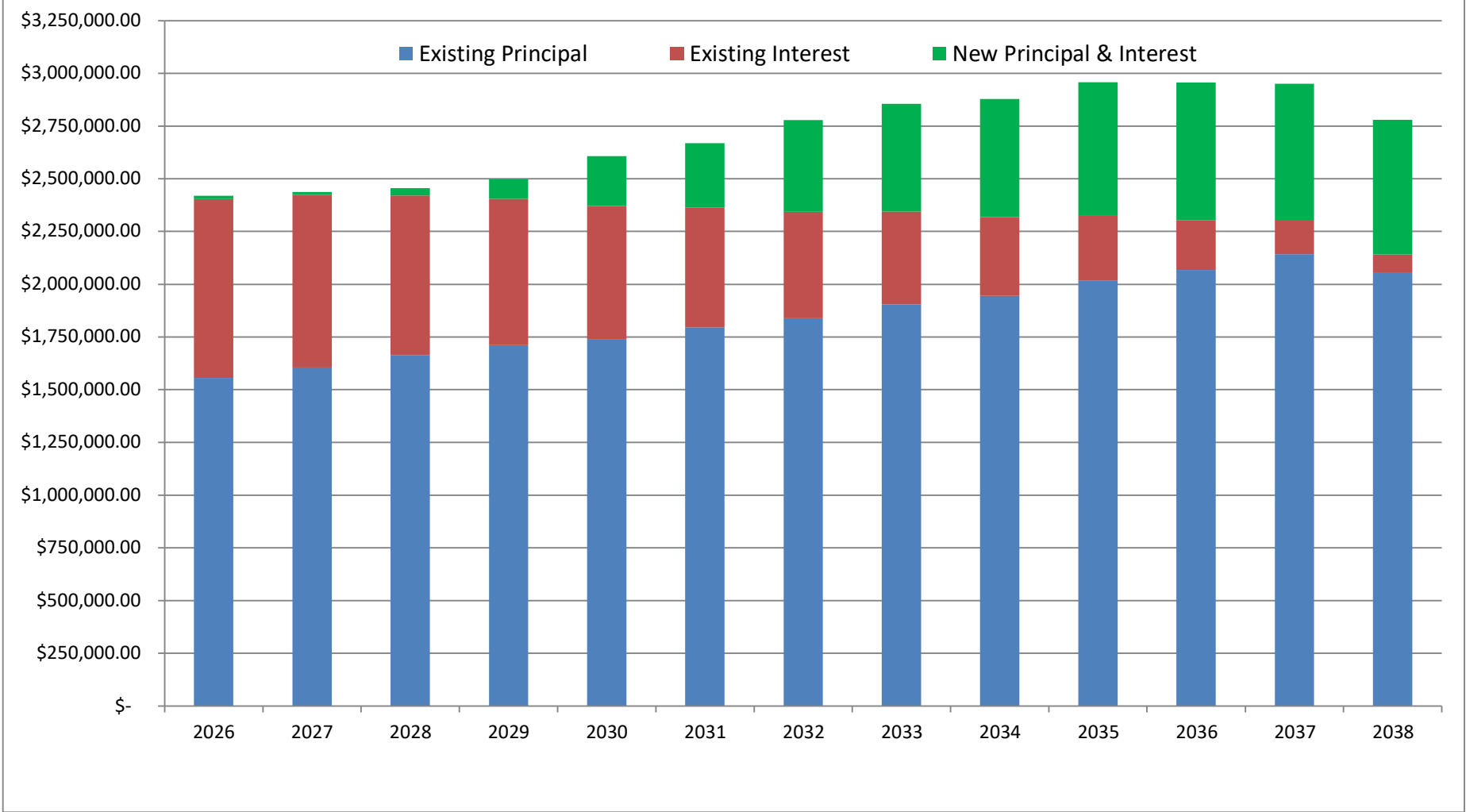
2026 Sanitary Sewer Expenditure Budget



CITY OF NEW PRAGUE WASTEWATER BASE CHARGE AND RATE PER 1,000 GALLONS HISTORY (2008 - 2026)



Wastewater GO Bond Payments



Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Wastewater	564,552	403,363	809,297	2,217,356	1,405,550	1,483,884	435,362	1,165,994	634,786	868,744	9,988,888
1 Ton Pickup w/Utility Box and Crane										200,000	200,000
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
Camera - Sewer Push Camera	30,000										30,000
Chalupsky Lift Station				100,000							100,000
Chemical Feed Pumps Replacement									300,000		300,000
Chemical Tank & PVC Replacement	125,000										125,000
Clarifier Scraper System Replacement			70,000								70,000
Confined Space Entry Equipment for Lift Stations/Hatches	11,000										11,000
Forklift Replacement							33,000				33,000
Future CIP		52,000	300,001	325,000	325,000	350,000					1,352,001
HVAC Controls Upgrade				400,000							400,000
Lift Station Rehab & Pump Replacement Program	30,839	31,764	32,717	33,698	34,709	35,751	36,823	37,928	39,066	40,238	353,533
Main Lift Control Cabinet Replacement										125,000	125,000
Membrane Cartridge Replacement	180,000	180,000	200,000	200,000	200,000	200,000	200,000	200,000			1,560,000
Plant Blowers		25,000	25,000	15,000							65,000
Pump and Instrument Panel Replacement	37,713	39,599	41,579	43,658	45,841	48,133	50,539	53,066	55,720	58,506	474,354
Rebuild Sludge Tank Blower		35,000									35,000
Rehab (2) Barscreens & Replace (2) Compactors						300,000					300,000
Rehab Pretreatment UPS			20,000								20,000
Roof Repair 1/3								240,000	240,000	240,000	720,000
Rotary Press Control / PLC Upgrade						50,000					50,000
SCADA Hardware Software/PLC Upgrade	150,000				300,000					200,000	650,000
Truck with Vactor				750,000							750,000
UV System Replacement				350,000							350,000
Valves & Actuators in BAF Replacement					500,000						500,000
Valves & Actuators in Biosolids Replacement							100,000				100,000
Valves & Actuators in Membrane Replacement						500,000					500,000
Vehicle Replacement										5,000	5,000
Vehicle Replacement - Public Works Director 30%							15,000				15,000
VFD's and Controls for BAF Blowers								60,000			60,000
Water Softener Upgrade			20,000								20,000

SANITARY SEWER FUND - FUND 602
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
602-3-0000-33439	PERA PENSION OTHER REVENUE	(9,063)	-	-	-	\$ -	0%
602-3-0000-36100	SPECIAL ASSESSMENTS-CO	(196,710)	-	-	-	\$ -	0%
602-3-0000-36200	MISCELLANEOUS INCOME	(297)	(500)	(53)	(500)	\$ -	0%
602-3-0000-36210	INTEREST INCOME	(351,021)	(10,000)	(242,969)	(75,000)	\$ (65,000.00)	650%
602-3-0000-36240	REIMBURSEMENTS	(226)	-	(4,066)	-	\$ -	0%
602-3-0000-39101	GAIN/LOSS ON SALE OF ASSET	-	-	(24,450)	-	\$ -	0%
602-3-0000-39200	OPERATING FUND TRANSFER IN	(19,816)	-	-	-	\$ -	0%
602-3-0000-39500	BOND PREMIUM AMORTIZATION	(23,372)	(22,800)	-	-	\$ 22,800.00	-100%
MISCELLANEOUS REVENUE		(600,504)	(33,300)	(271,537)	(75,500)	(42,200)	127%
602-3-4945-35304	SEWER HOOKUP	(131,289)	(124,200)	(375,951)	(124,200)	\$ -	0%
HOOK-UP CHARGES		(131,289)	(124,200)	(375,951)	(124,200)	-	0%
602-3-0000-37200	SANITARY SEWER CHARGES	(3,407,597)	(3,497,134)	(2,932,669)	(3,602,048)	\$ (104,914.00)	3%
602-3-0000-37460	PENALTIES	(18,800)	(15,525)	(16,459)	(15,500)	\$ 25.00	0%
602-3-0000-37271	CEDAR LAKE SEWER CHARGES	(165,400)	(137,117)	(142,964)	(137,117)	\$ -	0%
CHARGES FOR SERVICES		(3,591,797)	(3,649,776)	(3,092,092)	(3,754,665)	(104,889)	3%
602-4-4945-101	WAGES FULL-TIME	429,028	539,730	408,925	533,071	\$ (6,659.00)	-1%
602-4-4945-102	WAGES OVERTIME	8,206	8,500	11,693	10,000	\$ 1,500.00	18%
602-4-4945-106	WAGES ON-CALL	28,157	27,212	23,279	31,746	\$ 4,534.00	17%
602-4-4945-113	EMPLOYEE BENEFITS	1,656	2,251	2,064	2,250	\$ (1.00)	0%
602-4-4945-115	VACATION ACCRUAL	33,365	-	-	-	\$ -	0%
602-4-4945-121	EMPLOYER CONT. P E R A	34,195	40,311	34,222	42,119	\$ 1,808.00	4%
602-4-4945-122	EMPLOYER CONT. F I C A	32,485	41,289	31,839	43,134	\$ 1,845.00	4%
602-4-4945-123	EMPLOYER CONT. F I C A	-	-	-	2,471	\$ 2,471.00	0%
602-4-4945-129	PENSION (GERF) CHANGE	(21,346)	-	-	-	\$ -	0%
602-4-4945-131	HEALTH INSURANCE	80,938	99,186	100,448	134,275	\$ 35,089.00	35%
602-4-4945-132	DENTAL INSURANCE	6,645	9,730	6,667	9,730	\$ -	0%
602-4-4945-133	LIFE & S-T DISABILITY INS	1,237	1,485	1,300	1,551	\$ 66.00	4%
602-4-4945-135	OPEB EXPENSE	1,423	-	-	-	\$ -	0%
602-4-4945-151	WORKER'S COMP PREMIUMS	17,864	21,171	10,763	9,133	\$ (12,038.00)	-57%
EMPLOYEE WAGES & BENEFITS		653,853	790,865	631,198	819,480	28,615	4%
602-4-4945-200	SUPPLIES	95	200	187	240	\$ 40.00	20%
602-4-4945-201	CHEMICALS	205,270	243,000	173,029	237,000	\$ (6,000.00)	-2%
602-4-4945-207	COMPUTER SUPPORT SERVICES	18,773	19,100	17,856	21,150	\$ 2,050.00	11%
602-4-4945-211	GENERATOR FUEL	3,215	8,000	4,242	8,000	\$ -	0%
602-4-4945-212	MOTOR FUELS	1,676	4,000	1,771	4,000	\$ -	0%
602-4-4945-220	REPAIRS & MAINT. SUPPLIES	35,742	37,000	21,231	42,000	\$ 5,000.00	14%
602-4-4945-224	GEN. EXPENSE-EQUIPMENT	55,195	43,000	28,578	43,000	\$ -	0%
602-4-4945-231	SAFETY EQUIP & TRAINING	2,770	4,100	3,326	2,500	\$ (1,600.00)	-39%
602-4-4945-301	AUDIT	11,025	15,900	7,833	15,000	\$ (900.00)	-6%
602-4-4945-303	ENGINEERING FEES	-	3,000	-	4,000	\$ 1,000.00	33%
602-4-4945-305	CIVIL LEGAL FEES	-	2,000	-	2,000	\$ -	0%
602-4-4945-306	LINE LOCATES	1,133	1,000	585	1,000	\$ -	0%
602-4-4945-310	PROFESSIONAL SERVICES	60,494	17,000	21,534	15,000	\$ (2,000.00)	-12%
602-4-4945-315	ADMINISTRATIVE FEES	7,059	7,500	5,916	15,000	\$ 7,500.00	100%
602-4-4945-317	TESTING ANALYSIS	25,704	51,000	26,039	48,500	\$ (2,500.00)	-5%
602-4-4945-320	POSTAGE	-	200	2	200	\$ -	0%
602-4-4945-321	TELEPHONE	3,416	4,300	3,820	4,300	\$ -	0%
602-4-4945-322	COMPUTER COMM/MAINT	6,250	5,000	10,149	5,600	\$ 600.00	12%
602-4-4945-330	TRAVEL, CONF, MILEAGE ALLOW.	1,646	150	-	150	\$ -	0%
602-4-4945-340	ADVERTISING & PUBLICATIONS	1,120	100	6	100	\$ -	0%
602-4-4945-365	INSURANCE DEDUCTIBLES	-	5,000	-	5,000	\$ -	0%
602-4-4945-369	INSURANCES	56,327	67,341	58,785	67,341	\$ -	0%
602-4-4945-381	ELECTRIC	290,705	300,000	254,299	318,000	\$ 18,000.00	6%
602-4-4945-382	WATER	4,302	6,000	8,047	6,300	\$ 300.00	5%
602-4-4945-384	REFUSE	3,231	3,300	2,674	3,300	\$ -	0%
602-4-4945-385	NATURAL GAS	56,702	75,000	77,546	90,000	\$ 15,000.00	20%
602-4-4945-386	NATURAL GAS - DRYER	22,544	26,600	31,746	32,500	\$ 5,900.00	22%
602-4-4945-404	REPAIRS & MAINTENANCE	6,759	10,500	1,691	11,000	\$ 500.00	5%
602-4-4945-408	VEHICLE MAINTENANCE	1,819	700	247	700	\$ -	0%
602-4-4945-410	RENTALS/LEASES/CONTRACTS	1,357	1,500	1,068	1,500	\$ -	0%
602-4-4945-420	DEPRECIATION	1,609,741	1,608,252	1,490,080	1,657,806	\$ 49,554.00	3%
602-4-4945-430	MISCELLANEOUS EXPENSE	3	1,000	10	1,000	\$ -	0%
602-4-4945-431	CREDIT CARD EXPENSE	18,432	15,600	18,794	15,600	\$ -	0%
602-4-4945-433	DUES & SUBSCRIPTIONS	75	75	38	130	\$ 55.00	73%
602-4-4945-434	LICENSE FEES/REGISTRATION	8,753	9,600	9,043	9,450	\$ (150.00)	-2%
602-4-4945-438	BAD DEBT EXPENSE	2,037	-	-	-	\$ -	0%
602-4-4945-450	TRAINING & SEMINARS	2,269	4,200	1,983	5,700	\$ 1,500.00	36%
OPERATING EXPENSES		2,525,641	2,600,218	2,282,154	2,694,067	93,849	4%
602-4-4945-610	DEBT SERVICE-INTEREST	917,136	908,019	907,617	847,445	\$ (60,574.00)	-7%
602-4-4945-619	OTHER INTEREST EXPENSE	5,056	1,000	1,199	1,350	\$ 350.00	35%

SANITARY SEWER FUND - FUND 602
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
602-4-4945-620	BOND ISSUANCE FEES	14,988	9,000	-	9,000	\$ -	0%
	DEBT SERVICE	937,180	918,019	908,816	857,795	(60,224)	-7%
	<i>Total Revenues</i>	<i>\$ (4,323,589.58)</i>	<i>\$ (3,807,276.00)</i>	<i>\$ (3,739,579.82)</i>	<i>\$ (3,954,365.00)</i>	<i>\$ (147,089.00)</i>	
	<i>Total Expenditures</i>	<i>\$ 4,116,674.45</i>	<i>\$ 4,309,102.00</i>	<i>\$ 3,822,168.21</i>	<i>\$ 4,371,342.00</i>	<i>\$ 62,240.00</i>	
SANITARY SEWER	Grand Total	\$ 4,116,674	\$ 4,309,102	\$ 3,822,168	\$ 4,371,342	\$ 62,240	1%
	Revenue Over/(Under) Expenditures						

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. For the 2026 budget, the ambulance fund is proposed as a part of the general fund.

	2024	2025	2026		2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED		(\$)	(%)
AMBULANCE REVENUE	FUND	BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
RENT	\$ (15,193)	\$ (15,000)	\$ -		\$ 15,000	-100.00%
MISCELLANEOUS REVENUE	\$ (11,886)	\$ (5,000)	\$ -		\$ 5,000	-100.00%
TOTAL REVENUE	\$ (27,079)	\$ (20,000)	\$ -		\$ 20,000	-100.00%
	2024	2025	2026		2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED		(\$)	(%)
AMBULANCE EXPENSES	FUND	BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
OPERATING EXPENSES	\$ 13,984	\$ 16,658	\$ -		\$ (16,658)	-100.00%
TOTAL EXPENSES	\$ 13,984	\$ 16,658	\$ -		\$ (16,658)	-100.00%
DIFFERENCE	\$ (13,095)	\$ (3,342)	\$ -		\$ 3,342	

AMBULANCE FUND - FUND 651
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	* FY26 Proposed	2025-2026 Difference	%Diff.
651-3-0000-36210	INTEREST INCOME	(6,886)	-	(4,115)	-	-	0%
651-3-0000-36240	REIMBURSEMENTS	(5,000)	(5,000)	(1,346)	-	5,000	-100%
	MISCELLANEOUS REVENUE	\$ (11,886)	\$ (5,000)	\$ (5,461)	\$ -	\$ 5,000	-100%
651-3-4972-36231	RENT	(15,193)	(15,000)	(14,081)	-	15,000	-100%
	RENT	\$ (15,193)	\$ (15,000)	\$ (14,081)	\$ -	\$ 15,000	-100%
651-4-4972-220	REPAIRS & MAINT. SUPPLIES	2,615	2,000	284	-	(2,000)	-100%
651-4-4972-301	AUDIT	96	150	74	-	(150)	-100%
651-4-4972-310	PROFESSIONAL SERVICES	120	50	-	-	(50)	-100%
651-4-4972-369	INSURANCES	2,786	3,258	2,780	-	(3,258)	-100%
651-4-4972-381	ELECTRIC	4,567	4,950	3,431	-	(4,950)	-100%
651-4-4972-382	WATER/SEWER	1,325	1,500	826	-	(1,500)	-100%
651-4-4972-384	REFUSE	278	250	225	-	(250)	-100%
651-4-4972-385	NATURAL GAS	2,045	4,000	3,225	-	(4,000)	-100%
651-4-4972-404	REPAIRS & MAINTENANCE	152	500	-	-	(500)	-100%
	OPERATING EXPENSES	\$ 13,984	\$ 16,658	\$ 10,951	\$ -	\$ (16,658)	-100%
	<i>Total Revenues</i>	<i>\$ (27,078.92)</i>	<i>\$ (20,000.00)</i>	<i>\$ (19,542.28)</i>	<i>\$ -</i>	<i>\$ 20,000.00</i>	
	<i>Total Expenditures</i>	<i>\$ 13,983.58</i>	<i>\$ 16,658.00</i>	<i>\$ 10,951.49</i>	<i>\$ -</i>	<i>\$ (16,658.00)</i>	
Grand Total							
AMBULANCE FUND	Revenue Over/(Under)	\$ (13,095.34)	\$ (3,342.00)	\$ (8,590.79)	\$ -	\$ 3,342.00	
	Expenditures						

* Note: The Ambulance fund is part of the General Fund, identified by Department 4260, starting in 2026.

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.

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
PROPERTY TAXES	\$ (75,181)	\$ (75,000)	\$ (75,000)	\$ -	0.00%
LOCAL GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
MISCELLANEOUS REVENUE	\$ (16,517)	\$ (250)	\$ (1,000)	\$ (750)	300.00%
TOTAL REVENUE	\$ (91,698)	\$ (75,250)	\$ (76,000)	\$ (750)	1.00%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
OPERATING EXPENSES	\$ 59,035	\$ 75,250	\$ 76,000	\$ 750	1.00%
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSES	\$ 59,035	\$ 75,250	\$ 76,000	\$ 750	1.00%
DIFFERENCE	\$ (32,663)	\$ -	\$ -	\$ -	

ECONOMIC DEVELOPMENT AUTHORITY FUND (INDUSTRIAL PARK)

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA - INDUSTRIAL PARK REVENUE	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	0.00%
LOCAL GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
MISCELLANEOUS INCOME	\$ (7,076)	\$ -	\$ (1,000)	\$ (1,000)	0.00%
RENTAL INCOME	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUE	\$ (7,076)	\$ -	\$ (1,000)	\$ (1,000)	0.00%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
EDA - INDUSTRIAL PARK EXPENSES	FUND	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
OPERATING EXPENSES	\$ 1,214	\$ -	\$ -	\$ -	0.00%
DEPRECIATION	\$ -	\$ 1,773	\$ -	\$ (1,773)	-100.00%
SETTLEMENT CHARGES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSES	\$ 1,214	\$ 1,773	\$ -	\$ (1,773)	-100.00%
DIFFERENCE	\$ (5,861)	\$ 1,773	\$ (1,000)	\$ (2,773)	

EDA & EDA INDUSTRIAL PARK - FUND 680 & 681
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
680-3-0000-31010	CURRENT PROPERTY TAXES	(75,000)	(75,000)	(52,227)	(75,000)	-	0
680-3-0000-31020	DELINQUENT PROPERTY TAXES	(181)	-	(98)	-	-	0
	PROPERTY TAXES	(75,181)	(75,000)		(75,000)		
680-3-0000-36210	INTEREST INCOME	(16,517)	(250)	(8,995)	(1,000)	(750)	3
680-3-4650-36240	REIMBURSEMENTS	-	-	(31)	-	-	0
	MISCELLANEOUS REVENUE	(16,517)	(250)		(1,000)		
680-4-4650-101	WAGES FULL-TIME	41,894	47,111	32,653	50,660	3,549	0.075333
680-4-4650-113	EMPLOYEE BENEFITS	-	24	-	-	(24)	-1
680-4-4650-121	EMPLOYER CONT. PERA	3,112	3,532	2,485	3,798	266	0.075311
680-4-4650-122	EMPLOYER CONT. F I C A	3,100	3,604	2,496	3,875	271	0.075194
680-4-4650-123	EMPLOYER CONT. PFMLA	-	-	-	223	223	0
680-4-4650-131	HEALTH INSURANCE	3,620	6,728	3,452	7,519	791	0.117568
680-4-4650-132	DENTAL INSURANCE	308	670	221	670	-	0
680-4-4650-133	LIFE & DISABILITY INSURANCE	122	128	90	134	6	0.046875
680-4-4650-151	WORKER'S COMPENSATION	260	365	182	273	(92)	-0.25205
680-4-4650-200	SUPPLIES	4	500	1	-	(500)	-1
680-4-4650-220	REPAIRS & MAINT. SUPPLIES	-	500	-	-	(500)	-1
680-4-4650-301	AUDIT	10	725	357	622	(103)	-0.14207
680-4-4650-303	ENGINEERING FEES	-	-	-	-	-	0
680-4-4650-305	CIVIL LEGAL FEES	4,058	3,000	3,988	-	(3,000)	-1
680-4-4650-310	PROFESSIONAL SERVICES	469	327	274	150	(177)	-0.54128
680-4-4650-320	POSTAGE	69	200	-	-	(200)	-1
680-4-4650-321	TELEPHONE	-	-	-	-	-	0
680-4-4650-322	COMPUTER COMM/MAINT	11	-	21	50	50	0
680-4-4650-330	TRAVEL, CONF, MILEAGE ALLOW.	170	300	165	-	(300)	-1
680-4-4650-340	ADVERTISING & PUBLICATIONS	288	1,200	782	1,000	(200)	-0.16667
680-4-4650-350	PRINTING & BINDING	-	-	-	-	-	0
680-4-4650-369	INSURANCES	430	2,954	428	450	(2,504)	-0.84766
680-4-4650-433	DUES & SUBSCRIPTIONS	1,110	545	-	600	55	0.100917
680-4-4650-441	SPECIAL PROJECTS	-	2,837	-	5,976	3,139	1.10645
680-4-4650-490	DONATION OTHER CIVIC ORG.	-	-	1,000	-	-	0
	OPERATING EXPENSES	59,035	75,250	48,595	76,000	750	1%
681-3-0000-36200	MISCELLANEOUS INCOME	-	-	-	-	-	
681-3-0000-36210	INTEREST INCOME	(7,076)	-	(3,986)	(1,000)	(1,000)	0
	681-MISCELLANEOUS INCOME	(7,076)	-	(3,986)	(1,000)	(1,000)	0%
681-4-4650-305	CIVIL LEGAL FEES	1,214	-	48	-	-	0
	681-OPERATING EXPENSES	1,214	-		-		
681-4-4650-420	DEPRECIATION EXPENSE	-	1,773	-	-	(1,773)	-1
	681-DEPRECIATION	-	1,773	-	-	(1,773)	-100%
	Total Revenues	\$ (98,774)	\$ (75,250)	\$ (3,986)	\$ (77,000)	\$ (1,000)	
	Total Expenditures	\$ 60,250	\$ 77,023	\$ 48,595	\$ 76,000	\$ (1,023)	
	Grand Total						
EDA & EDA INDUST.	Revenue Over/(Under) Expenditures	\$ (38,524)	\$ 1,773	\$ 44,609	\$ (1,000)	\$ (2,023)	-114%

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 2026 Revenue Budget reflects 4% increase to regular membership fees/dues. 2026 Green Fees are as follows:

	<u>2026 9-walk</u>	<u>2026 9-ride</u>	<u>2026 18-walk</u>	<u>2026 18-ride</u>
weekday-regular	\$ 29.00	\$ 44.00	\$ 45.00	\$ 68.00
weekend-regular	\$ 31.00	\$ 46.00	\$ 48.00	\$ 71.00
senior	\$ 20.00	\$ 34.00	\$ 32.00	\$ 46.00
junior	\$ 15.00	\$ 25.00	\$ 25.00	\$ 48.00

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF REVENUE		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SALES	\$ (71,762)	\$ (84,200)	\$ (76,000)	\$ 8,200	-9.74%
CHARGES FOR SERVICES	\$ (954,936)	\$ (947,602)	\$ (1,047,619)	\$ (100,017)	10.55%
FOOD & BEVERAGE	\$ (408,443)	\$ (411,000)	\$ (454,000)	\$ (43,000)	10.46%
MISCELLANEOUS	\$ (36,863)	\$ (11,300)	\$ (8,375)	\$ 2,925	-25.88%
TRANSFERS IN	\$ (41,946)	\$ (320,000)	\$ -	\$ 320,000	-100.00%
TOTAL REVENUE	\$ (1,513,950)	\$ (1,774,102)	\$ (1,585,994)	\$ 188,108	-10.60%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF EXPENSES		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GOLF OPERATIONS	\$ 612,698	\$ 901,719	\$ 606,850	\$ (294,869)	-32.70%
FOOD & BEVERAGE	\$ 351,164	\$ 333,676	\$ 365,324	\$ 31,648	9.48%
MAINTENANCE	\$ 530,925	\$ 594,078	\$ 651,974	\$ 57,896	9.75%
TOTAL EXPENSES	\$ 1,494,787	\$ 1,829,473	\$ 1,624,148	\$ (205,325)	-11.22%
DIFFERENCE	\$ (19,163)	\$ 55,371	\$ 38,154	\$ (17,217)	

New Prague, Minnesota

A Tradition of Progress



NEW PRAGUE GOLF CLUB 2026 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 2026 Golf Budget is projected to forecast the financial operation of the New Prague Golf Club. Golf revenue will realize a decrease in revenue by \$188,108 or -11% and a decrease in expenses of \$205,325 or -11% in 2026 compared to 2025.

REVENUE

Regular membership dues are increasing by 4% in 2026

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.

- Full Time Wages: Reflects implementation based on a recommendation through a compensation study completed in 2025.
- Health Insurance: 17% increase in health insurance premiums for 2026. HSA contributions remain the same 2,250 family and 1,125 single.
- Dental Insurance: Premiums for 2026 remain the same as 2025.
- Life, Long-Term Disability, Short-Term Disability and Paid Family Medical Leave Act (PFMLA): Reduction of 15.1% change in 2026.
 - PFMLA is effective January 1, 2026. The Life and Disability rates effective January 1, 2026 have a two year rate guarantee.
 - Insurance providers will change effective Jan. 1, 2026 from The Hartford to MetLife. This change is due to bid results completed in 2025.

Operating Expenses:

- Golf Operations in total, reflects an decrease to expense of \$294,869 or 33% from 2025 to 2026 budgeted expenses.
 - Employee Wages & Benefits reflects an increase of \$15,605 or 18%
 - Operating Expenses reflects a decrease of \$310,474 or -38%
- Food & Beverage in total, reflects an increase to expense of \$31,648 or 9% from 2025 to 2026
 - Employee Wages & Benefits reflects an increase of \$6,286 or 5%
 - Operating Expenses reflect an increase of 25,362 or 12%
- Maintenance in total, reflects an increase to expense of \$57,896 or 10% from 2025 to 2026.
 - Employee Wages & Benefits reflects an increase of \$33,127 or 9%
 - Operating expense reflect an increase of \$24,769 or 11%

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF REVENUE		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
SALES	\$ (71,762)	\$ (84,200)	\$ (76,000)	\$ 8,200	-9.74%
CHARGES FOR SERVICES	\$ (954,936)	\$ (947,602)	\$ (1,047,619)	\$ (100,017)	10.55%
FOOD & BEVERAGE	\$ (408,443)	\$ (411,000)	\$ (454,000)	\$ (43,000)	10.46%
MISCELLANEOUS	\$ (36,863)	\$ (11,300)	\$ (8,375)	\$ 2,925	-25.88%
TRANSFERS IN	\$ (41,946)	\$ (320,000)	\$ -	\$ 320,000	-100.00%
TOTAL REVENUE	\$ (1,513,950)	\$ (1,774,102)	\$ (1,585,994)	\$ 188,108	-10.60%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
GOLF EXPENSES		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GOLF OPERATIONS	\$ 612,698	\$ 901,719	\$ 606,850	\$ (294,869)	-32.70%
FOOD & BEVERAGE	\$ 351,164	\$ 333,676	\$ 365,324	\$ 31,648	9.48%
MAINTENANCE	\$ 530,925	\$ 594,078	\$ 651,974	\$ 57,896	9.75%
TOTAL EXPENSES	\$ 1,494,787	\$ 1,829,473	\$ 1,624,148	\$ (205,325)	-11.22%
DIFFERENCE	\$ (19,163)	\$ 55,371	\$ 38,154	\$ (17,217)	

GOLF FUND GO BOND PAYMENT SCHEDULE								
GO Bonds	2024	2025	2026	2027	2028	2029	2030	2031
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	
CIP 2025								
Project Cost - \$100,000								
Principal				\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Interest			\$ 2,500.00	\$ 4,500.00	\$ 3,500.00	\$ 2,500.00	\$ 1,500.00	\$ 500.00
TOTAL								
Principal	\$ 64,000.00	\$ 59,000.00	\$ 79,000.00	\$ 100,000.00	\$ 100,000.00	\$ 55,000.00	\$ 60,000.00	\$ 20,000.00
Interest	\$ 10,398.75	\$ 17,988.56	\$ 16,092.25	\$ 14,250.00	\$ 9,250.00	\$ 5,375.00	\$ 2,500.00	\$ 500.00
TOTAL PAYMENTS	\$ 74,398.75	\$ 76,988.56	\$ 95,092.25	\$ 114,250.00	\$ 109,250.00	\$ 60,375.00	\$ 62,500.00	\$ 20,500.00

2026 GREENS FEES

	<u>2026 9-WALK</u>	<u>2026 9-RIDE</u>	<u>2026 18-WALK</u>	<u>2026 18-RIDE</u>
WEEKDAY-REGULAR	\$ 29.00	\$ 44.00	\$ 45.00	\$ 68.00
WEEKEND-REGULAR	\$ 31.00	\$ 46.00	\$ 48.00	\$ 71.00
SENIOR	\$ 20.00	\$ 34.00	\$ 34.00	\$ 46.00
JUNIOR	\$ 15.00	\$ 25.00	\$ 25.00	\$ 48.00

2011 - 2026 NEW PRAGUE CONTRACTUAL AGREEMENTS

GOLF MANAGEMENT ENTERPRISES, LLC

CONTRACT YEAR	CONTRACT BASE FEE		ADDITIONAL ADJUSTMENT	INCENTIVE PAYMENT	TOTAL COMPENSATION	\$ Difference	% Difference
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		0	0	\$100,170	\$5,670	6.00%
2025	\$102,173		0	0	\$102,173	\$2,003	2.00%
2026	\$107,000		0	0	\$107,000	\$4,827	4.72%

* 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

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Golf	203,500	154,000	153,600	131,000	250,000	84,000	6,500	241,000	5,000	30,000	1,258,600
Brush Chipper (35% of cost)			12,600								12,600
Clubhouse Carpet	12,000										12,000
Clubhouse Chairs	2,500										2,500
Dump Truck			40,000								40,000
Fairway / Deep Tine Aerifier	65,000										65,000
Fairway Mower #2				80,000							80,000
Fertilizer Spreader #1							6,500				6,500
Golf Carts					250,000						250,000
Greens / Tee Aerifier			50,000								50,000
Greens Mower #1	36,000										36,000
Greens Mower #2	36,000										36,000
Greens Roller #2				19,000							19,000
Leaf Blower #1			15,000								15,000
Leaf Blower #2		15,000									15,000
Mower #3								48,000			48,000
Mower #4								48,000			48,000
Reel Sharpener		85,000									85,000
Rough Mower #2								105,000			105,000
Skid Loader			36,000								36,000
Stump Grinder (1/3 of cost)									5,000		5,000
Tractor						40,000					40,000
Trap Machine										30,000	30,000
Utility Mower #1	52,000										52,000
Utility Mower #2		54,000									54,000
Utility Vehicle								40,000			40,000
Work Cart #1						22,000					22,000
Work Cart #2						22,000					22,000
Work Cart #3				16,000							16,000
Work Cart #4				16,000							16,000

GOLF FUND - FUND 603
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
603-3-4511-38046	GOLF MERCHANDISE	(38,129)	(50,000)	(46,851)	(45,000)	\$ 5,000.00	-10%
603-3-4511-38047	CLOTHING	(25,893)	(25,000)	(29,528)	(25,000)	\$ -	0%
603-3-4511-38052	SPECIAL ORDER-MERCHANDISE	(7,740)	(9,200)	(4,984)	(6,000)	\$ 3,200.00	-35%
SALES		\$ (71,762)	\$ (84,200)	\$ (81,362)	\$ (76,000)	\$ 8,200	-10%
603-3-0000-33439	PERA PENSION OTHER REVEN	(5,384)	-	-	-	\$ -	0%
603-3-4511-34710	EMPLOYEE GOLF PUNCH CAF	(667)	-	(861)	(875)	\$ (875.00)	0%
603-3-0000-39500	BOND PREMIUM AMORTIZATIO	(9,532)	-	-	-	\$ -	0%
603-3-4511-36210	INTEREST INCOME	(14,535)	(5,000)	(12,029)	(5,000)	\$ -	0%
603-3-4511-36230	CONTRIBUTIONS AND DONATI	(511)	(1,300)	(500)	(500)	\$ 800.00	-62%
603-3-4511-36240	REIMBURSEMENTS	(630)	(500)	(1,028)	(500)	\$ -	0%
603-3-4511-38042	RENTALS	-	(500)	-	-	\$ 500.00	-100%
603-3-4511-38043	LESSONS	(3,000)	(2,500)	(120)	-	\$ 2,500.00	-100%
603-3-4511-38044	FACILITY FEES	(746)	-	(39)	-	\$ -	0%
603-3-4511-38045	MISCELLANEOUS INCOME	(1,858)	(1,500)	(969)	(1,500)	\$ -	0%
MISCELLANEOUS		\$ (36,863)	\$ (11,300)	\$ (15,547)	\$ (8,375)	\$ 2,925	-26%
603-3-4511-38040	MEMBERSHIP DUES	(293,810)	(315,000)	(311,411)	(320,000)	\$ (5,000.00)	2%
603-3-4511-38041	ADDITIONAL FEES	(8,940)	(8,500)	(10,540)	(12,000)	\$ (3,500.00)	41%
603-3-4511-38048	GREEN FEES	(366,988)	(342,404)	(399,337)	(403,957)	\$ (61,553.00)	18%
603-3-4511-38049	DAILY CART FEES	(230,345)	(223,198)	(242,110)	(244,662)	\$ (21,464.00)	10%
603-3-4511-38050	PRIVATE CART FEES	(25,332)	(27,000)	(27,726)	(27,000)	\$ -	0%
603-3-4511-38051	DRIVING RANGE	(24,712)	(26,000)	(35,180)	(35,000)	\$ (9,000.00)	35%
603-3-4511-38053	PRIVATE CART REPAIRS	(4,810)	(5,500)	(3,774)	(5,000)	\$ 500.00	-9%
CHARGES FOR SERVICES		\$ (954,936)	\$ (947,602)	\$ (1,030,078)	\$ (1,047,619)	\$ (100,017)	11%
603-3-4511-38054	BOND PROCEEDS	-	(100,000)	-	-	\$ 100,000.00	-100%
603-3-4511-38055	USE OF FUND BALANCE	-	(220,000)	-	-	\$ 220,000.00	-100%
603-3-4511-39200	OPERATING TRANSFER IN	(41,946)	-	(14,910)	-	\$ -	0%
TRANSFERS IN		\$ (41,946)	\$ (320,000)	\$ (14,910)	\$ -	\$ 320,000	-100%
603-3-4512-38044	FACILITY FEES	(5,203)	(6,000)	(8,811)	(6,000)	\$ -	0%
603-3-4512-38045	GRATUITIES	(8,469)	(11,000)	(11,838)	(12,000)	\$ (1,000.00)	9%
603-3-4512-38140	FOOD SALES	(157,487)	(160,000)	(149,755)	(175,000)	\$ (15,000.00)	9%
603-3-4512-38141	BEVERAGE NON-ALCOHOL	(29,051)	(30,000)	(35,331)	(33,000)	\$ (3,000.00)	10%
603-3-4512-38142	BEVERAGE ALCOHOL	(197,047)	(195,000)	(215,002)	(215,000)	\$ (20,000.00)	10%
603-3-4512-38143	SUNDRIES	(11,186)	(9,000)	(13,601)	(13,000)	\$ (4,000.00)	44%
FOOD & BEVERAGE R		\$ (408,443)	\$ (411,000)	\$ (434,338)	\$ (454,000)	\$ (43,000)	10%
603-4-4511-101	WAGES FULL-TIME	20,615	21,744	19,193	22,507	\$ 763.00	4%
603-4-4511-102	WAGES OVERTIME	1,054	250	1,197	500	\$ 250.00	100%
603-4-4511-103	WAGES PART-TIME	72,560	50,000	71,768	63,000	\$ 13,000.00	26%
603-4-4511-113	EMPLOYEE BENEFITS	60	117	15	-	\$ (117.00)	-100%
603-4-4511-115	VACATION ACCRUAL	166	-	-	-	\$ -	0%
603-4-4511-121	EMPLOYER CONT. P E R A	2,294	2,675	2,488	2,713	\$ 38.00	1%
603-4-4511-122	EMPLOYER CONT. F I C A	6,996	5,517	6,998	5,547	\$ 30.00	1%
603-4-4511-123	EMPLOYER CONT. PFMLA	-	-	-	320	\$ 320.00	0%
603-4-4511-131	HEALTH INSURANCE	4,221	3,953	4,219	5,388	\$ 1,435.00	36%
603-4-4511-132	DENTAL INSURANCE	429	319	325	319	\$ -	0%
603-4-4511-133	LIFE & LT DISABILITY	64	63	56	57	\$ (6.00)	-10%
603-4-4511-151	WORKER'S COMP INSURANCE	643	859	1,526	751	\$ (108.00)	-13%
603-4-4511-207	COMPUTER SUPPORT SERVIC	13,031	13,550	14,661	13,550	\$ -	0%

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
603-4-4511-210	SUPPLIES - GENERAL	5,656	5,500	10,911	5,500	\$ -	0%
603-4-4511-211	SUPPLIES - CLEANING	2,777	1,000	880	1,000	\$ -	0%
603-4-4511-260	COGS - GOLF MERCHANDISE	27,712	30,000	47,209	32,706	\$ 2,706.00	9%
603-4-4511-261	COGS - CLOTHING	19,084	17,500	16,922	17,475	\$ (25.00)	0%
603-4-4511-262	COGS - SPECIAL ORDER	8,968	8,000	7,011	4,380	\$ (3,620.00)	-45%
603-4-4511-264	SUPPLIES - OFFICE	1,967	2,000	1,703	2,000	\$ -	0%
603-4-4511-265	COGS - DRIVING RANGE	3,313	7,000	5,906	7,000	\$ -	0%
603-4-4511-301	AUDIT	4,823	7,102	3,496	6,075	\$ (1,027.00)	-14%
603-4-4511-305	CIVIL LEGAL FEES	116	500	-	500	\$ -	0%
603-4-4511-310	PROFESSIONAL SERVICES	-	-	2,055	500	\$ 500.00	0%
603-4-4511-318	HANDICAP SERVICES	6,090	6,000	6,315	6,500	\$ 500.00	8%
603-4-4511-319	PROF. FEES - CONSULTING	2	-	-	-	\$ -	0%
603-4-4511-321	TELEPHONE / CABLE	6,842	7,600	6,081	7,000	\$ (600.00)	-8%
603-4-4511-322	COMPUTER COMMUNICATIONS	2,433	4,000	5,683	5,250	\$ 1,250.00	31%
603-4-4511-323	POSTAGE	438	950	264	500	\$ (450.00)	-47%
603-4-4511-340	ADVERTISING & PUBLICATIONS	493	1,000	590	1,000	\$ -	0%
603-4-4511-341	PROMOTION	3,750	3,800	4,146	4,500	\$ 700.00	18%
603-4-4511-369	INSURANCES	13,877	13,928	14,248	14,500	\$ 572.00	4%
603-4-4511-381	ELECTRIC	22,138	23,000	21,675	22,500	\$ (500.00)	-2%
603-4-4511-382	WATER/SEWER	7,864	5,500	8,557	8,000	\$ 2,500.00	45%
603-4-4511-383	STORM SEWER UTILITIES	5,999	6,000	5,180	6,000	\$ -	0%
603-4-4511-384	REFUSE	5,877	4,500	4,937	5,000	\$ 500.00	11%
603-4-4511-385	NATURAL GAS	5,770	9,500	7,639	10,000	\$ 500.00	5%
603-4-4511-401	CONTRACTED SERVICES	100,814	102,173	85,238	107,000	\$ 4,827.00	5%
603-4-4511-404	REPAIRS & MAINTENANCE	11,028	13,000	16,507	15,000	\$ 2,000.00	15%
603-4-4511-411	EQUIPMENT RENTAL	3,725	5,200	4,073	5,000	\$ (200.00)	-4%
603-4-4511-412	TOURNAMENT FLEET RENTAL	5,210	3,000	7,975	5,000	\$ 2,000.00	67%
603-4-4511-418	PORTABLE TOILETS	2,062	2,000	784	2,000	\$ -	0%
603-4-4511-420	DEPRECIATION	135,552	143,105	116,072	133,220	\$ (9,885.00)	-7%
603-4-4511-430	MISCELLANEOUS EXPENSE	19,268	-	1,330	-	\$ -	0%
603-4-4511-431	CASH (OVER) SHORT	2,613	-	994	-	\$ -	0%
603-4-4511-433	DUES & SUBSCRIPTIONS	1,600	1,200	2,326	2,500	\$ 1,300.00	108%
603-4-4511-437	CREDIT CARD FEES	33,795	29,000	34,011	35,000	\$ 6,000.00	21%
603-4-4511-460	LICENSE FEES/REGISTRATION	1,076	1,000	280	1,000	\$ -	0%
603-4-4511-500	CAPITAL OUTLAY	-	320,000	-	-	\$ (320,000.00)	-100%
603-4-4511-611	INTEREST EXPENSE	14,301	13,614	21,132	16,092	\$ 2,478.44	18%
603-4-4511-620	BOND ISSUANCE FEES	3,533	5,000	2,513	2,500	\$ (2,500.00)	-50%
GOLF OPERATIONS		\$ 612,698	\$ 901,719	\$ 597,085	\$ 606,850	\$ (294,869)	-33%
603-4-4512-102	WAGES OVERTIME	437	500	2,512	1,500	\$ 1,000.00	200%
603-4-4512-103	WAGES PART-TIME	103,575	102,000	116,174	105,000	\$ 3,000.00	3%
603-4-4512-104	GRATUITIES	8,469	11,000	11,838	12,000	\$ 1,000.00	9%
603-4-4512-114	UNEMPLOYMENT BENEFITS	128	-	-	-	\$ -	0%
603-4-4512-121	EMPLOYER CONT. P E R A	3,586	4,500	4,820	3,500	\$ (1,000.00)	-22%
603-4-4512-122	EMPLOYER CONT. F I C A	8,624	7,000	10,030	8,500	\$ 1,500.00	21%
603-4-4512-123	EMPLOYER CONT. PFMLA	-	-	-	266	\$ 266.00	0%
603-4-4512-151	WORKER'S COMPENSATION	655	866	432	1,386	\$ 520.00	60%
603-4-4512-210	SUPPLIES - GENERAL	15,312	18,000	16,391	17,500	\$ (500.00)	-3%
603-4-4512-217	TOWELS/LINENS	5,242	4,800	5,198	4,000	\$ (800.00)	-17%
603-4-4512-251	COGS - ALCOHOL	69,426	60,000	39,875	75,745	\$ 15,745.00	26%
603-4-4512-254	COGS - BEV NON-ALCOHOL	21,179	17,000	20,997	24,057	\$ 7,057.00	42%
603-4-4512-259	COGS - FOOD	81,636	81,760	90,576	90,720	\$ 8,960.00	11%
603-4-4512-262	COGS - SUNDRIES	11,457	7,650	11,495	7,150	\$ (500.00)	-7%
603-4-4512-263	EXPIRED GOODS	-	500	-	500	\$ -	0%

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
603-4-4512-365	INSURANCE DEDUCTIBLE	241	-	-	-	\$ -	0%
603-4-4512-404	REPAIRS & MAINTENANCE	4,991	4,000	4,873	4,500	\$ 500.00	13%
603-4-4512-415	EQUIPMENT RENTAL	4,133	2,600	3,609	3,000	\$ 400.00	15%
603-4-4512-430	MISCELLANEOUS EXPENSE	7,154	2,000	917	1,500	\$ (500.00)	-25%
603-4-4512-460	LICENSE FEES/REGISTRATION	3,320	4,500	4,220	4,500	\$ -	0%
603-4-4512-500	CAPITAL OUTLAY	1,599	5,000	-	-	\$ (5,000.00)	-100%
FOOD & BEVERAGE		\$ 351,164	\$ 333,676	\$ 343,958	\$ 365,324	\$ 31,648	9%
603-4-4513-101	WAGES FULL-TIME	192,452	191,045	179,391	198,640	\$ 7,595.00	4%
603-4-4513-102	WAGES OVERTIME	2,155	1,000	4,558	2,500	\$ 1,500.00	150%
603-4-4513-103	WAGES PART-TIME	105,241	105,000	135,460	115,000	\$ 10,000.00	10%
603-4-4513-113	EMPLOYEE BENEFITS	700	760	700	700	\$ (60.00)	-8%
603-4-4513-115	VACATION ACCRUAL	3,756	-	-	3,750	\$ 3,750.00	0%
603-4-4513-121	EMPLOYER CONT. P E R A	15,336	14,283	15,614	15,250	\$ 967.00	7%
603-4-4513-122	EMPLOYER CONT. F I C A	22,250	20,211	24,225	23,363	\$ 3,152.00	16%
603-4-4513-123	EMPLOYER CONT. PFMLA	-	-	-	1,342	\$ 1,342.00	0%
603-4-4513-129	GERF CHANGE	(14,475)	-	-	-	\$ -	0%
603-4-4513-131	HEALTH INSURANCE	27,649	29,959	28,195	34,465	\$ 4,506.00	15%
603-4-4513-132	DENTAL INSURANCE	2,735	1,731	2,224	1,731	\$ -	0%
603-4-4513-133	LIFE & S-T DISABILITY	559	536	532	579	\$ 43.00	8%
603-4-4513-135	OPEB EXPENSE	4,454	-	-	-	\$ -	0%
603-4-4513-151	WORKER'S COMP INSURANCE	2,792	3,822	2,281	4,154	\$ 332.00	9%
603-4-4513-210	SUPPLIES - GENERAL	8,786	8,000	12,541	12,000	\$ 4,000.00	50%
603-4-4513-212	MOTOR FUELS	25,008	25,000	21,545	25,000	\$ -	0%
603-4-4513-216	FERTILIZER & CHEMICALS	4,676	45,000	39,215	45,000	\$ -	0%
603-4-4513-221	R & M - MACHINERY PARTS	28,757	30,000	36,101	30,000	\$ -	0%
603-4-4513-222	R & M - IRRIGATION	12,090	15,000	42,726	35,000	\$ 20,000.00	133%
603-4-4513-231	SAFETY EQUIP & TRAINING	1,503	631	927	1,500	\$ 869.00	138%
603-4-4513-247	R & M - COURSE GEN IMPROV	13,810	15,000	26,479	17,500	\$ 2,500.00	17%
603-4-4513-330	TRAVEL, CONF, MILEAGE ALLC	-	500	92	500	\$ -	0%
603-4-4513-381	ELECTRICITY	1,224	1,600	1,019	1,500	\$ (100.00)	-6%
603-4-4513-382	WATER/SEWER	47,865	62,000	36,698	55,000	\$ (7,000.00)	-11%
603-4-4513-404	REPAIRS & MAINTENANCE	3,665	2,000	9,505	7,500	\$ 5,500.00	275%
603-4-4513-405	R & M - PRIVATE CART REPAIR	4,643	5,000	3,468	3,500	\$ (1,500.00)	-30%
603-4-4513-430	MISCELLANEOUS EXPENSE	2,478	1,000	1,874	1,000	\$ -	0%
603-4-4513-441	SPECIAL PROJECTS	8,817	15,000	2,871	15,000	\$ -	0%
603-4-4513-500	CAPITAL OUTLAY	2,000	-	-	-	\$ -	0%
MAINTENANCE		\$ 530,925	\$ 594,078	\$ 628,240	\$ 651,974	\$ 57,896	10%
Total Revenues		\$ (1,513,950)	\$ (1,774,102)	\$ (1,576,234)	\$ (1,585,994)	\$ 188,108	
Total Expenditures		\$ 1,494,787	\$ 1,829,473	\$ 1,569,284	\$ 1,624,148	\$ (205,325)	
Grand Total							
Golf Fund	Revenue Over/(Under) Expenditures	\$ (19,163)	\$ 55,371	\$ (6,951)	\$ 38,154	\$ (17,217)	-31%

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 2026 Revenue Budget reflects a 2% 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.

	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
STORM WATER REVENUE		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (411,757)	\$ (429,580)	\$ (446,619)	\$ (17,039)	3.97%
MISCELLANEOUS REVENUE	\$ (161,994)	\$ (100)	\$ (10,000)	\$ (9,900)	9900.00%
TOTAL REVENUE	\$ (573,752)	\$ (429,680)	\$ (456,619)	\$ (26,939)	6.27%
	2024	2025	2026	2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED	(\$)	(%)
STORM WATER EXPENSES		BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 89,330	\$ 96,838	\$ 111,874	\$ 15,036	15.53%
OPERATING EXPENSES	\$ 295,555	\$ 298,355	\$ 324,669	\$ 26,314	8.82%
CAPITAL EXPENSES	\$ -	\$ 11,000	\$ -	\$ (11,000)	-100.00%
DEBT SERVICE	\$ 76,437	\$ 74,640	\$ 74,025	\$ (615)	-0.82%
TOTAL EXPENSES	\$ 461,322	\$ 480,833	\$ 510,568	\$ 29,735	6.18%
DIFFERENCE	\$ (112,430)	\$ 51,153	\$ 53,949	\$ 2,796	

New Prague, Minnesota

A Tradition of Progress



CITY OF NEW PRAGUE 2026 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 2026 Storm Sewer Budget is projected to forecast the financial operation of the City of New Prague.

REVENUE

The 2026 Revenue Budget reflects a 2% 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.
- Full Time Wages: Reflects implementation based on a recommendation through a compensation study completed in 2025.
- Health Insurance: 17% increase in health insurance premiums for 2026. HSA contributions remain the same 2,250 family and 1,125 single.
- Dental Insurance: Premiums for 2026 remain the same as 2025.
- Life, Long-Term Disability, Short-Term Disability and Paid Family Medical Leave Act (PFMLA): Reduction of 15.1% change in 2026.
 - PFMLA is effective January 1, 2026.
 - The Life and Disability rates effective January 1, 2026 have a two year rate guarantee.
 - Insurance providers will change effective Jan. 1, 2026 from The Hartford to MetLife. This change is due to bid results completed in 2025.

Operating Expenses:

- 2026 budget includes costs for MS4 City Storm Water Management Plan developed through SHE.

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.

2026 KEY BUDGET AND OPERATIONAL INFLUENCES

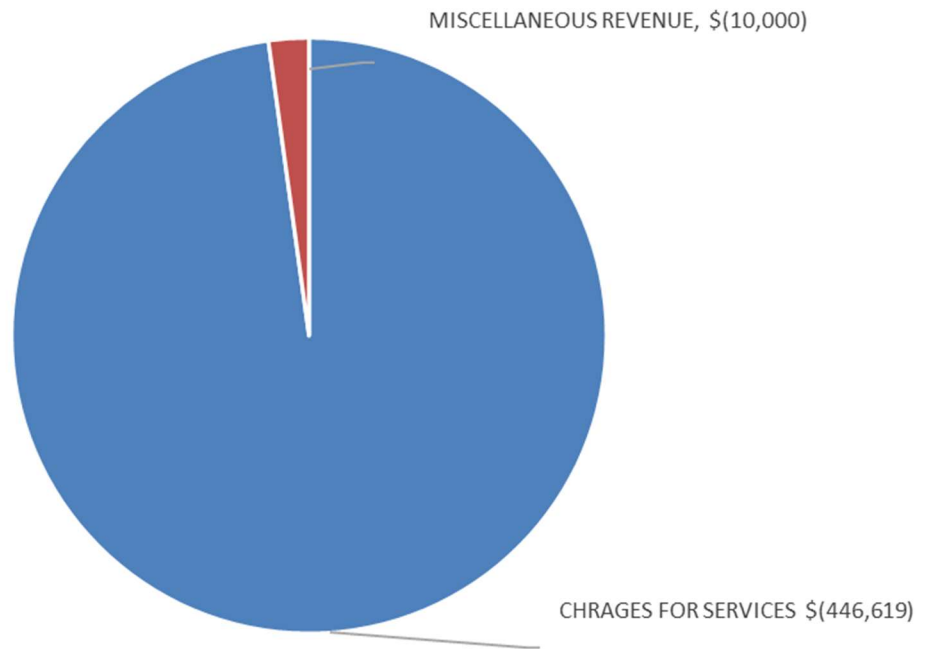
With work starting in 2026, New Prague will be recognized as an MS4 City, this designation will require additional documentation and reporting on our ponds, which will ultimately cause additional expenses. Spraying noxious weeds around the ponds is one of the biggest challenges due to staffing, weather 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.

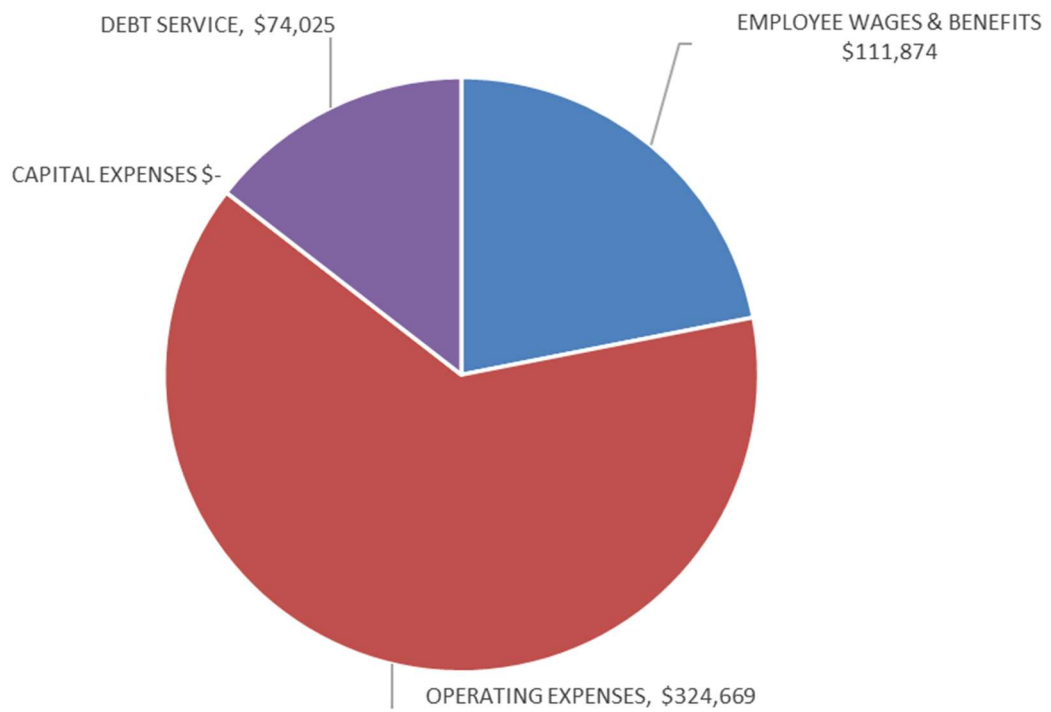
Staff will continue to monitor storm sewer permit requirements.

	2024	2025	2026		2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED		(\$)	(%)
STORM WATER REVENUE		BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	\$ (411,757)	\$ (429,580)	\$ (446,619)	\$	(17,039)	3.97%
MISCELLANEOUS REVENUE	\$ (161,994)	\$ (100)	\$ (10,000)	\$	(9,900)	9900.00%
TOTAL REVENUE	\$ (573,752)	\$ (429,680)	\$ (456,619)	\$	(26,939)	6.27%
	2024	2025	2026		2025 to 2026	2025 to 2026
	ACTUAL	ADOPTED	PROPOSED		(\$)	(%)
STORM WATER EXPENSES		BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
EMPLOYEE WAGES & BENEFITS	\$ 89,330	\$ 96,838	\$ 111,874	\$	15,036	15.53%
OPERATING EXPENSES	\$ 295,555	\$ 298,355	\$ 324,669	\$	26,314	8.82%
CAPITAL EXPENSES	\$ -	\$ 11,000	\$ -	\$	(11,000)	-100.00%
DEBT SERVICE	\$ 76,437	\$ 74,640	\$ 74,025	\$	(615)	-0.82%
TOTAL EXPENSES	\$ 461,322	\$ 480,833	\$ 510,568	\$	29,735	6.18%
DIFFERENCE	\$ (112,430)	\$ 51,153	\$ 53,949	\$	2,796	

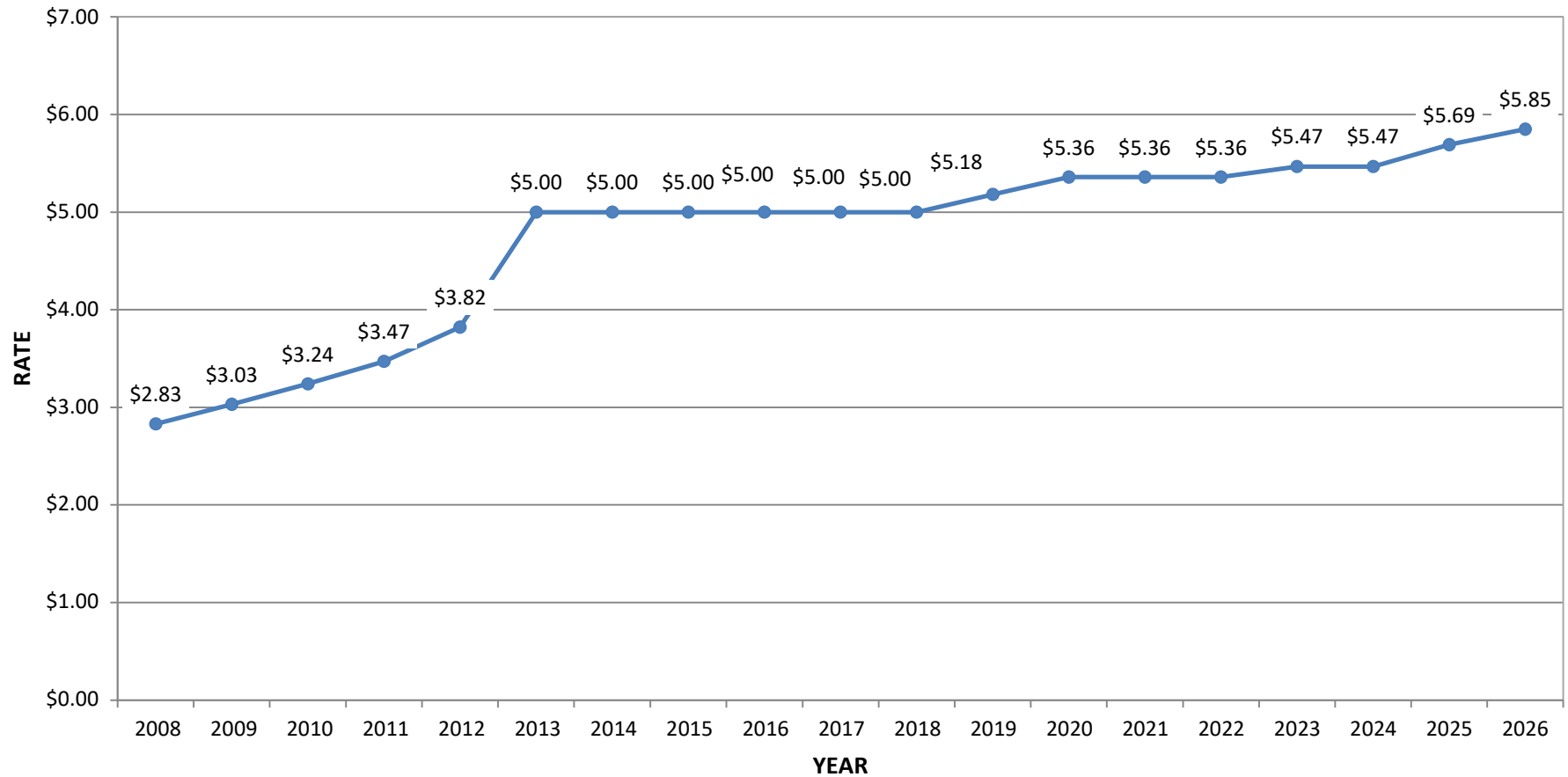
2026 STORM SEWER REVENUE



2026 STORM SEWER EXPENSE



**CITY OF NEW PRAGUE
RESIDENTIAL STORM SEWER RATE HISTORY
(2008 - 2026)**



Storm Sewer GO Bond Payments

Existing Principal Existing Interest Future Principal & Interest



Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Storm Water	65,000	65,000	300,000	325,000	325,000	7,500	5,000				1,092,500
Future CIP	65,000	65,000	300,000	325,000	325,000						1,080,000
Utility Vehicle 50%						7,500					7,500
Vehicle Replacement - Public Works Director 10%							5,000				5,000

STORM SEWER FUND - FUND 606
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 YTD Thru 11/30/25	FY26 Proposed	2025-2026 Difference	%Diff.
606-3-0000-36210	INTEREST INCOME	(58,763)	(100)	(38,836)	(10,000)	(9,900)	9900%
606-3-0000-36240	REIMBURSEMENTS	(12)	-	(268)	-	-	0%
606-3-0000-39500	BOND PREM AMORTIZATION	(13,520)	-	-	-	-	0%
606-3-0000-33439	PERA PENSION OTHER REVENUE	(1,326)	-	-	-	-	0%
606-3-4311-33435	STATE AID	(88,373)	-	-	-	-	0%
MISCELLANEOUS REVENUE		\$ (161,994)	\$ (100)	\$ (39,105)	\$ (10,000)	\$ (9,900)	9900%
606-3-0000-37205	STORM SEWER REVENUE	(410,306)	(428,480)	(361,457)	(445,619)	(17,139)	4%
606-3-0000-37460	PENALTIES	(1,451)	(1,100)	(1,598)	(1,000)	100	-9%
CHARGES FOR SERVICES		\$ (411,757)	\$ (429,580)	\$ (363,055)	\$ (446,619)	\$ (17,039)	4%
606-4-4311-101	WAGES FULL-TIME	66,418	67,390	62,044	77,444	10,054	15%
606-4-4311-102	WAGES OVERTIME	109	-	360	-	-	0%
606-4-4311-113	EMPLOYEE BENEFITS	-	246	48	246	-	0%
606-4-4311-121	EMPLOYER CONT. PERA	5,004	5,054	4,745	5,808	754	15%
606-4-4311-122	EMPLOYER CONT. FICA	4,682	5,174	4,458	5,943	769	15%
606-4-4311-123	EMPLOYER CONT. PFMLA	-	-	-	341	341	0%
606-4-4311-129	PENSION (GERF) CHANGE	(2,121)	-	-	-	-	0%
606-4-4311-131	HEALTH INSURANCE	11,816	14,549	12,333	18,390	3,841	26%
606-4-4311-132	DENTAL INSURANCE	1,277	1,434	1,030	1,293	(141)	-10%
606-4-4311-133	LIFE & S-T DISABILITY INS	216	202	183	247	45	22%
606-4-4311-135	OPEB EXPENSE	(130)	-	-	-	-	0%
606-4-4311-151	WORKER'S COMPENSATION	2,059	2,789	1,391	2,162	(627)	-22%
EMPLOYEE WAGES & BENEFITS		\$ 89,330	\$ 96,838	\$ 86,593	\$ 111,874	\$ 15,036	16%
606-4-4311-200	SUPPLIES	21	50	1	50	-	0%
606-4-4311-212	MOTOR FUEL	85	5,000	75	5,000	-	0%
606-4-4311-220	REPAIRS & MAINT. SUPPLIES	979	4,500	551	4,500	-	0%
606-4-4311-301	AUDIT	873	950	473	900	(50)	-5%
606-4-4311-303	ENGINEERING FEES	-	500	-	500	-	0%
606-4-4311-306	LINE LOCATES	1,133	800	585	800	-	0%
606-4-4311-310	PROFESSIONAL SERVICES	-	100	319	17,500	17,400	17400%
606-4-4311-315	ADMINISTRATIVE FEES	6,783	6,900	5,685	6,900	-	0%
606-4-4311-320	POSTAGE	-	50	-	50	-	0%
606-4-4311-321	TELEPHONE	76	100	70	100	-	0%
606-4-4311-322	COMPUTER COMM/MAINT	640	825	1,235	825	-	0%
606-4-4311-340	ADVERTISIT & PUBLICATIONS	-	50	2	50	-	0%
606-4-4311-369	INSURANCES	910	1,162	962	1,162	-	0%
606-4-4311-401	CONTRACTED SERVICES	4,534	1,000	6	-	(1,000)	-100%
606-4-4311-404	REPAIRS & MAINTENANCE	5,343	3,000	1,991	4,000	1,000	33%
606-4-4311-420	DEPRECIATION	271,197	271,118	263,168	279,582	8,464	3%
606-4-4311-430	MISCELLANEOUS EXPENSE	18	-	11	-	-	0%
606-4-4311-431	CREDIT CARD EXPENSE	2,212	2,200	2,257	2,700	500	23%
606-4-4311-433	DUES & SUBSCRIPTIONS	3	50	-	50	-	0%
606-4-4311-438	BAD DEBT	527	-	-	-	-	0%
606-4-4311-440	REAL ESTATE TAXES	224	-	-	-	-	0%
OPERATING EXPENSES		\$ 295,555	\$ 298,355	\$ 277,428	\$ 324,669	\$ 26,314	9%
606-4-4311-500	CAPITAL OUTLAY	-	11,000	-	-	(11,000)	-100%
CAPITAL EXPENSES		\$ -	\$ 11,000	\$ -	\$ -	\$ (11,000)	-100%
606-4-4311-610	DEBT SERVICE-INTEREST	67,570	74,640	74,640	74,025	(615)	-1%
606-4-4311-620	BOND ISSUANCE FEES	8,867	-	12,954	-	-	0%
DEBT SERVICE		\$ 76,437	\$ 74,640	\$ 87,594	\$ 74,025	\$ (615)	-1%
Total Revenues		\$ (573,751.52)	\$ (429,680.00)	\$ (402,159.95)	\$ (456,619.00)	\$ (26,939.00)	
Total Expenditures		\$ 461,321.74	\$ 480,833.00	\$ 451,614.27	\$ 510,568.00	\$ 29,735.00	
Grand Total							
STORM SEWER	Revenue Over/(Under)	\$ (112,429.78)	\$ 51,153.00	\$ 49,454.32	\$ 53,949.00	\$ 2,796.00	
	Expenditures						

New Prague, Minnesota

A Tradition of Progress

NEW PRAGUE SPECIAL REVENUE FUNDS NEW PRAGUE DEBT SERVICE FUNDS NEW PRAGUE CAPITAL PROJECT FUNDS 2026 PROPOSED BUDGET REPORTS

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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.

		2024	2025	2026		
		ACTUAL	ADOPTED	PROPOSED	2025 to 2026	2025 to 2026
		SPECIAL	SPECIAL	SPECIAL	(\$)	(%)
	SPECIAL REVENUE	REVENUE	REVENUE	REVENUE	DIFFERENCE	DIFFERENCE
203 R	SMALL CITIES REVOLVING	\$ (6,181)	\$ (100)	\$ (100)	\$ -	0.00%
204 R	SMALL CITIES GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
206 R	SP - ECONOMIC DEVELOPMENT	\$ (7,795)	\$ -	\$ -	\$ -	0.00%
207 R	SOUTHERN MN HOUSING PARTNERSHIP (SWMHP)-2016	\$ (6,110)	\$ (800)	\$ (800)	\$ -	0.00%
208 R	SMALL CITIES DEVELOPMENT PROGRAM (SCDP)-2018	\$ (18,897)	\$ (450)	\$ (450)	\$ -	0.00%
209 R	AMERICAN RESCUE PLAN	\$ -	\$ -	\$ -	\$ -	0.00%
227 R	RENTALS	\$ (8,829)	\$ -	\$ -	\$ -	0.00%
228 R	PARK ACQUISITION FEE	\$ (16,427)	\$ (9,211)	\$ (12,360)	\$ (3,149)	34.19%
230 R	PARK EQUIPMENT	\$ (25,082)	\$ (6,850)	\$ (6,750)	\$ 100	-1.46%
233 R	CRIME PREVENTION	\$ (29,404)	\$ (3,300)	\$ (3,300)	\$ -	0.00%
235 R	SIDEWALKS	\$ (1,401)	\$ -	\$ -	\$ -	0.00%
236 R	SIRENS	\$ (894)	\$ (3,300)	\$ (3,300)	\$ -	0.00%
	TOTAL REVENUE	\$ (121,020)	\$ (24,011)	\$ (27,060)	\$ (3,049)	12.70%
		2024	2025	2026		
		ACTUAL	ADOPTED	PROPOSED	2025 to 2026	2025 to 2026
		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	\$ -	\$ -	\$ -	\$ -	0.00%
228 E	PARK ACQUISITION FEE	\$ 25,000	\$ -	\$ -	\$ -	0.00%
230 E	PARK EQUIPMENT	\$ 17,096	\$ -	\$ -	\$ -	0.00%
233 E	CRIME PREVENTION	\$ 11,458	\$ 12,000	\$ 11,650	\$ (350)	-2.92%
235 E	SIDEWALKS	\$ -	\$ -	\$ -	\$ -	0.00%
236 E	SIRENS	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL EXPENSES	\$ 53,554	\$ 12,000	\$ 11,650	\$ (350)	-2.92%
	DIFFERENCE	\$ (67,465)	\$ (12,011)	\$ (15,410)	\$ (3,399)	

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 \$173,476.

(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 \$33,885.

(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 \$240,772.

(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 \$200,888.

(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 \$496,060.

(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 – Was a rental building at 505 5th Ave NW (tin building Southwest of the Fire/Ambulance Building) that was entered into on Dec. 2012 and was \$600/month. As of spring/summer 2025, the building was demolished to accommodate space for the new police station.
Currently this fund has a balance of \$42,913.

SPECIAL REVENUE FUNDS

(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 \$207,805.

(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 park equipment (not for repairs and maintenance).

Currently this fund has a balance of \$129,048.

(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 \$61,586.

(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 \$42,110.

(236) Sirens – Collected from the developer in the developer's agreement as a flat fee (\$165/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.

Currently this fund has a balance of \$27,373.

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.

		2024	2025	2026		
		ACTUAL	ADOPTED	PROPOSED	2025 to 2026	2025 to 2026
		DEBT	DEBT	DEBT	(\$)	(%)
	DEBT SERVICE REVENUE	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
311 R	CIP 2011	\$ (20,657)	\$ (9,473)	\$ -	\$ 9,473	-100.00%
315 R	2013B - REFUNDING	\$ (303,842)	\$ (281,960)	\$ (267,549)	\$ 14,411	-5.11%
316 R	CIP 2014	\$ (95,691)	\$ (81,056)	\$ (60,109)	\$ 20,947	-25.84%
317 R	CIP 2015	\$ (20,488)	\$ (15,963)	\$ (2,800)	\$ 13,163	-82.46%
318 R	TIF-NP SENIOR HOUSING	\$ (113,831)	\$ (110,016)	\$ -	\$ 110,016	-100.00%
319 R	CIP 2019	\$ (300,922)	\$ (260,720)	\$ (54,157)	\$ 206,563	-79.23%
320 R	2020A REFUNDING	\$ (169,850)	\$ (150,364)	\$ (1,723)	\$ 148,641	-98.85%
321 R	CIP 2020-2021	\$ (101,209)	\$ (124,873)	\$ (25,573)	\$ 99,300	-79.52%
322 R	CIP 2022	\$ (72,285)	\$ (84,525)	\$ (24,577)	\$ 59,948	-70.92%
323 R	CIP 2023	\$ (191,775)	\$ (214,883)	\$ (137,420)	\$ 77,463	-36.05%
324 R	CIP 2024	\$ (120,854)	\$ (294,475)	\$ (146,407)	\$ 148,068	-50.28%
325 R	CIP 2025	\$ -	\$ -	\$ -	\$ -	0.00%
326 R	POLICE STATION	\$ -	\$ -	\$ (341,718)	\$ (341,718)	0.00%
375 R	CIP 2007	\$ (3,212)	\$ -	\$ -	\$ -	0.00%
380 R	HRA (PHILLIPS SQUARE)	\$ (11,912)	\$ -	\$ (11,550)	\$ (11,550)	0.00%
395 R	CIP 2009	\$ (27,770)	\$ -	\$ -	\$ -	0.00%
	TOTAL REVENUE	\$ (1,554,297)	\$ (1,628,308)	\$ (1,073,583)	\$ 554,725	-34.07%
		2024	2025	2026		
		ACTUAL	ADOPTED	PROPOSED	2025 to 2026	2025 to 2026
		DEBT	DEBT	DEBT	(\$)	(%)
	DEBT SERVICE EXPENSES	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
311 E	CIP 2011	\$ 8,189	\$ 7,045	\$ 10,259	\$ 3,214	45.62%
315 E	2013B - REFUNDING	\$ 372,877	\$ 374,036	\$ 371,020	\$ (3,016)	-0.81%
316 E	CIP 2014	\$ 106,560	\$ 105,500	\$ 97,925	\$ (7,575)	-7.18%
317 E	CIP 2015	\$ 37,422	\$ 36,275	\$ 36,075	\$ (200)	-0.55%
318 E	TIF-NP SENIOR HOUSING	\$ 109,490	\$ -	\$ -	\$ -	0.00%
319 E	CIP 2019	\$ 288,497	\$ 286,800	\$ 156,975	\$ (129,825)	-45.27%
320 E	2020A REFUNDING	\$ 183,919	\$ 166,772	\$ 159,854	\$ (6,918)	-4.15%
321 E	CIP 2020-2021	\$ 176,365	\$ 175,343	\$ 169,393	\$ (5,950)	-3.39%
322 E	CIP 2022	\$ 41,947	\$ 40,250	\$ 34,225	\$ (6,025)	-14.97%
323 E	CIP 2023	\$ 104,452	\$ 215,650	\$ 202,075	\$ (13,575)	-6.29%
324 E	CIP 2024	\$ -	\$ 115,912	\$ 228,050	\$ 112,138	96.74%
325 E	CIP 2025	\$ -	\$ -	\$ 89,975	\$ 89,975	0.00%
326 E	POLICE STATION	\$ -	\$ -	\$ 342,468	\$ 342,468	0.00%
375 E	CIP 2007	\$ 157,661	\$ -	\$ -	\$ -	0.00%
380 E	HRA (PHILLIPS SQUARE)	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	0.00%
395 E	CIP 2009	\$ 40,223	\$ 39,111	\$ 500	\$ (38,611)	-98.72%
	TOTAL EXPENSES	\$ 1,638,602	\$ 1,562,694	\$ 1,909,794	\$ 347,100	22.21%
	DIFFERENCE	\$ 84,305	\$ (65,614)	\$ 836,211	\$ 901,825	

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. **(311) CIP 2011** – 5th St NW; 4th St NW; 1st Ave NW; Central Ave N - *Maturity 2/1/2027*
3. **(315) CIP 2013** – 2013B Refunding Bonds. Refunded 2005B, 2007BC, 2008A. *Maturity 2028*
4. **(316) CIP 2014** – 3rd St NW, 1st Ave NE, Church Ave & Alley by the Church-*Maturity 2030*
5. **(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
6. **(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%.
7. **(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*
8. **(320) REFUNDING 2020A** – Refunding of 2010A, 2012A, 2012B and 2013A
9. **(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*
10. **(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*
11. **(323) CIP 2023A** – Project bonding \$3,445,000 (which included assessments, street improvements, sanitary, storm sewer and water utility) – *Maturity 2/1/2039*
12. **(324) CIP 2024A** – Project bonding \$4,745,000 (which included assessments, street improvements, sanitary, storm sewer and water utility) – *Maturity 2/1/2040*
13. **(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.

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.

		2024	2025	2026		2025 to 2026	2025 to 2026
		ACTUAL	ADOPTED	PROPOSED		2025 to 2026	2025 to 2026
		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)	\$ -	\$ -	\$ -	\$ -		0.00%
420 R	CIP 2019	\$ -	\$ -	\$ -	\$ -		0.00%
421 R	CIP 2022	\$ (65,459)	\$ -	\$ -	\$ -		0.00%
422 R	CIP 2023	\$ (3,157)	\$ -	\$ -	\$ -		
423 R	CIP 2024	\$ (2,353,780)	\$ -	\$ -	\$ -		
424 R	CIP 2025	\$ -	\$ (4,347,000)	\$ -	\$ 4,347,000		
425 R	POLICE STATION	\$ -	\$ -	\$ -	\$ -		
426 R	CIP 2026	\$ -	\$ -	\$ -	\$ -		
455 R	TRUNK SANITARY FEES	\$ (122,490)	\$ 28,200	\$ -	\$ (28,200)		-100.00%
472 R	TH19-11TH AVE PROJECT	\$ (5,227)	\$ -	\$ -	\$ -		0.00%
498 R	EQUIPMENT FUND	\$ (295,936)	\$ (40,304)	\$ (268,135)	\$ (227,831)		565.28%
499 R	GENERAL	\$ (15,789)	\$ (500)	\$ (100,000)	\$ (99,500)		19900.00%
	TOTAL REVENUE	\$ (2,861,839)	\$ (4,359,604)	\$ (368,135)	\$ 3,991,469		-91.56%
		2024	2025	2026			
		ACTUAL	ADOPTED	PROPOSED		2025 to 2026	2025 to 2026
		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)	\$ 33,253	\$ -	\$ -	\$ -		0.00%
420 E	CIP 2019	\$ -	\$ -	\$ -	\$ -		0.00%
421 E	CIP 2022	\$ -	\$ -	\$ -	\$ -		0.00%
422 E	CIP 2023	\$ 177,982	\$ -	\$ -	\$ -		0.00%
423 E	CIP 2024	\$ 2,401,099	\$ -	\$ -	\$ -		0.00%
424 E	CIP 2025	\$ 107,049	\$ 4,904,605	\$ -	\$ -		100.00%
425 E	POLICE STATION	\$ 401,519	\$ -	\$ -	\$ -		
426 E	CIP 2026	\$ -	\$ -	\$ -	\$ -		
455 E	TRUNK SANITARY FEES	\$ -	\$ -	\$ -	\$ -		0.00%
472 E	TH19-11TH AVE PROJECT	\$ -	\$ -	\$ -	\$ -		0.00%
498 E	EQUIPMENT FUND	\$ 148,506	\$ 40,304	\$ 240,500	\$ 200,196		496.71%
499 E	GENERAL	\$ 2,024	\$ -	\$ 100,000	\$ 100,000		0.00%
	TOTAL EXPENSES	\$ 3,271,432	\$ 4,944,909	\$ 340,500	\$ 300,196		6.07%
	DIFFERENCE	\$ 409,593	\$ 585,305	\$ (27,635)	\$ 4,291,665		

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 was for road repairs, manhole restoration, sidewalk, curb, etc. along Cty. Rd 37. Most of this cost was reimbursed by Scott County as well as with assessments and City Debt Service.

(421) – CIP 2022 – Columbus Ave North – This fund was 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 was 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 was 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.

(424) – CIP 2025 – Last Phase 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: Lincoln Avenue N from Main Street to Fifth St NE, Pershing Avenue N from Main Street to Fifth Street NE, First Street NE from Columbus Avenue N to Pershing Avenue N, Second Street NE from Columbus Avenue N To Lyndale Avenue N (Sidewalk Only), Alleys between Columbus Avenue N to Lincoln Avenue N, between Main Street E and First Street NE. The project started in Spring 2025 and will be concluded in Summer 2026.

(425) – POLICE STATION – This fund is for construction of a new police station, connected to the current fire station. Construction started in Spring of 2025 and anticipated completion is spring 2026.

(426) – CIP 2026 – 10th Ave SE – This fund is for installation of a mini round-a-about and mill and overlay of 10th Ave SE. When approved, the project would start in Spring 2026 and will be concluded in Fall 2026.

CAPITAL PROJECT FUNDS

(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 of revenue is budgeted for a projected 10 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 fund can be through the levy and upon closure of debt service accounts.