

1. 12:00 P.M. Agenda And Items

Documents:

[SCC AGENDA 08-04-25.PDF](#)

[SCC ITEM 1. BUDGET REVIEW DRAFT OF THE 2026 GENERAL FUND BUDGET.PDF](#)



**SPECIAL MEETING
CITY COUNCIL AGENDA
Monday, August 4, 2025
12:00 PM
Otsego Prairie Center**

Call to Order:

Roll Call:

1. Budget Review – Draft of the 2026 General Fund Budget.
2. Adjourn.



TO: Mayor and Councilmembers

FROM: Adam Flaherty, City Administrator/Finance Director

DATE: August 4, 2025

SUBJECT: Budget Meeting #1

On Monday, the City Council and staff will review the draft 2026 General Fund budget, which was distributed on August 1st. The draft budget is developed using a combination of historical data and future projections based on anticipated operations for 2026. Each department was responsible for submitting their respective budget requests. The City Administrator / Finance Director held meetings with each respective department staff to thoroughly review the requested budget prior to being included in the draft budget document.

Please note that staff are seeking City Council input during this budget review meeting to move the budgeting process forward effectively and efficiently. I have developed an outline of discussion topics below.

Budget Review

The Council and staff will be reviewing General Fund department budgets as outlined in the attached review schedule.

Fund Summary

The draft budget is being presented as a balanced budget, with both revenues and expenditure totaling \$11,087,481, which is a 11.54% increase from the prior year.

Revenues

The primary source of revenue within the General fund is property tax dollars which account for 71% of budgeted revenues. An increase of \$856,000 (12.23%) in property tax levy is being presented within the draft budget. This increase is slightly outpacing the increase in expenditure due to decreasing revenue sources within Cable Franchise Fees (6.84%) and Intergovernmental (17.19%). The change in Intergovernmental is driven by a reduced allocation of Public Safety Aid compared to the previous year. This Public Safety Aid will be fully allocated within the 2027 budget.

The details of these revenues will be reviewed by staff and Council during the budget review meeting.

Expenditures

Total expenditures within the draft budget increased \$1,147,379 (11.54%) from the prior year budget. In summary the expenditure functions increased as follows:

- General Government: \$357,405 (16.27%)
- Public Safety: \$651,509 (15.28%)
- Public Works: \$96,738 (4.57%)
- Culture and Recreation: \$51,477 (4.12%)
- Economic Development: Decrease of \$9,750 (8.79%)

The details of these expenditures will be reviewed by staff and Council during the budget review meeting.

Fund Balance Policy

The unassigned fund balance from year-end 2024 is \$4,642,283, or 46.70% of the adopted general fund budget for 2025. During 2023, the City received Public Safety Aid allocations from the State. Accounting standards require this amount to be shown as restricted fund balance, therefore factoring it out of the unassigned balance above. Given that the City Council has determined to offset law enforcement contract costs within the General fund, for illustrative purposes, if this balance is included, the fund balance from year-end 2024 would be \$4,822,416, or 48.51% of the adopted general fund budget for 2025.

The City's fund balance policy outlines that the ending fund balance in the General Fund should be 45% of the subsequent year's budget. The policy further outlines that any balance more than the defined 45% minimum can be transferred to a capital reserve fund at the Council's discretion.

The City Council will be asked to provide direction on whether to provide for a transfer of funds in accordance with the fund balance policy at this meeting.

Next Steps

A special meeting has been scheduled for August 11, 2025, at 5:30PM to review budgets for the City's Special Revenue and Debt Service Funds.

Additional special meeting(s) should be considered for scheduling to review:

- Capital Project Funds with Property Tax Levies
- Draft Preliminary Property Tax Levy
- Additional and/or Revised General Fund Budgets

The Council will need to adopt the preliminary property tax levy, which is the maximum amount the City can levy for taxes payable 2026 prior to September 30, 2025. The timing of this action will be a topic of discussion at this budget review meeting and any future special meetings for budget review. It should be noted that the preliminary property tax levy is the amount used for truth-in-taxation notices that are sent to the taxpayers by Wright County.

The final budget and property tax levy will not be adopted by the City Council until December. Changes to the budget can still be made between now and then but increases in expenditures become difficult because the primary revenue source to pay for those increases is property taxes. The property tax levy can be decreased between now and then, but the levy cannot be increased.

Materials Attached for Discussion

- 1) *Draft General Fund Budget*
- 2) *Department Review Checklist*
- 3) *Fund Balance Policy Calculation*



**City of Otsego
General Fund Budget - 2026
Requested Budget
Revenue & Expenditure Summary**

Description	Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Draft Budget 2026	\$ Change	% Change
Revenues							
Taxes	\$ 5,253,657	\$ 6,373,290	\$ 3,955,342	\$ 6,992,002	\$ 7,861,364	869,362	12.43%
Cable Franchise Fees	126,594	114,342	53,217	117,000	109,000	(8,000)	-6.84%
Licenses & Permits	1,544,769	1,868,466	1,453,526	1,703,459	1,878,642	175,184	10.28%
Intergovernmental	575,521	213,322	13,959	209,554	173,533	(36,021)	-17.19%
Charges for Services	270,009	281,339	197,752	244,830	261,870	17,040	6.96%
Special Assessments	10,389	5,733	1,685	3,500	3,500	-	0.00%
Fines & Forfeitures	32,109	40,982	21,805	33,600	38,000	4,400	13.10%
Investment Interest	282,834	257,688	1,967,255	142,657	149,572	6,915	4.85%
Miscellaneous	39,567	23,494	18,051	15,500	12,000	(3,500)	-22.58%
Interfund Transfers	320,600	427,000	478,000	478,000	600,000	122,000	25.52%
<i>Subtotal</i>	<u>8,456,047</u>	<u>9,605,658</u>	<u>8,160,592</u>	<u>9,940,102</u>	<u>11,087,481</u>	<u>1,147,379</u>	<u>11.54%</u>
Expenditures							
General Government	1,677,552	1,949,464	1,255,738	2,196,516	2,553,921	357,405	16.27%
Public Safety	3,323,206	4,040,998	2,992,557	4,263,499	4,915,008	651,509	15.28%
Public Works	1,694,597	1,891,835	1,131,375	2,118,872	2,215,610	96,738	4.57%
Culture & Recreation	943,533	1,097,769	685,953	1,250,315	1,301,792	51,477	4.12%
Economic Development	91,788	90,600	43,008	110,900	101,150	(9,750)	-8.79%
Interfund Transfers	710,829	-	-	-	-	-	#DIV/0!
<i>Subtotal</i>	<u>8,441,505</u>	<u>9,070,667</u>	<u>6,108,630</u>	<u>9,940,102</u>	<u>11,087,481</u>	<u>1,147,379</u>	<u>11.54%</u>
Net Change in Fund Balance	<u>\$ 14,543</u>	<u>\$ 534,991</u>	<u>\$ 2,051,961</u>	<u>\$ -</u>	<u>\$ 0</u>		



City of Otsego
 General Fund Budget - 2026
 Requested Budget
 Revenues

12.23%

Tax Levy Increase

Account Number			Actual	Actual	Year-to-Date	Budget	Draft	
Fund	Source	Account Description	2023	2024	2025	2025	Budget	Comments
							2026	
101	31010	CURRENT AD VALOREM TAXES	\$ 5,286,560	\$ 6,296,543	\$ 3,889,898	\$ 7,000,000	\$ 7,856,000	
101	31011	UNCOLLECTED PROPERTY TAXES	-	-	-	(69,998)	(77,236)	Recent collection rates have been 99%
101	31020	DELINQUENT AD VALOREM TAXES	(35,425)	74,054	64,861	60,000	80,000	~ 80% of 12/31/2024 Delinquent Taxes (\$98,033)
101	31900	PENALTIES AND INTEREST	2,522	2,693	583	2,000	2,600	
TOTAL - TAXES			5,253,657	6,373,290	3,955,342	6,992,002	7,861,364	
101	38050	CABLE TV FRANCHISE FEES	126,594	114,342	53,217	117,000	109,000	Annualized - Based on Most Recent 4 Quarters
TOTAL - CABLE FRANCHISE FEES			126,594	114,342	53,217	117,000	109,000	
101	32100	BUSINESS LICENSES/PERMITS	4,070	9,721	1,768	7,500	7,500	Estimate Based on Prior Year Actuals
101	32140	RENTAL INSPECTION FEES	38,770	46,670	30,545	42,400	44,900	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	32150	PUBLIC UTILITIES ROW PERMITS	54,375	50,400	36,200	60,000	55,000	Based on 275 Permits at \$200 Each
101	32180	OTHER LICENSES/PERMITS	4,345	2,990	1,010	3,000	3,000	Includes: Fowl Keeping, Gambling, Etc.
101	32190	FENCING PERMITS	8,700	6,900	5,100	8,900	7,900	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	32210	LIQUOR LICENSES	34,025	35,775	34,350	35,050	35,300	Based on 2025 Licensed Operations
101	32250	SIGN PERMIT	1,050	600	360	600	600	Estimate Based on Prior Year Actuals
101	32260	BUILDING PERMITS	1,224,722	1,513,888	1,177,377	1,362,240	1,515,200	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	32261	PLUMBING PERMITS	73,350	85,787	72,778	81,734	90,154	Based on 3 Year Average as Compared to Building Permits (5.95%)
101	32262	MECHANICAL PERMITS	83,341	94,945	76,078	81,734	98,488	Based on 3 Year Average as Compared to Building Permits (6.50%)
101	32270	SEPTIC SYSTEM PERMITS	3,251	3,450	3,800	3,500	3,500	Estimate Based on Prior Year Actuals
101	32999	ASSESSORS FEE	14,770	17,340	14,160	16,800	17,100	285 Permits at \$60
TOTAL - LICENSES & PERMITS			1,544,769	1,868,466	1,453,526	1,703,459	1,878,642	
101	33402	HOMESTEAD CREDIT	9,325	8,516	-	8,500	8,500	Agricultural MV Credits - Based on Prior Year Actuals
101	33403	LOCAL GOVERNMENT AID	-	73,598	-	-	-	
101	33405	POLICE AID	92,918	111,191	-	111,000	111,000	Estimate Based on Prior Year Actuals
101	33422	OTHER STATE AID GRANTS	470,283	20,018	13,959	90,054	54,033	Public Safety Aid Allocation (\$36,046 Remains for 2027)
101	33424	OTHER GRANTS	2,995	-	-	-	-	
TOTAL - INTERGOVERNMENTAL			575,521	213,322	13,959	209,554	173,533	

Account Number		Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Source		2023	2024	2025	2025	2026	
101	34050	ADMINISTRATIVE FEES	70,828	68,220	43,128	35,000	45,000	Development Contract Administration - Only Receive if Developments Occur
101	34103	ZONING AND SUBDIVISION FEES	11,300	15,620	7,000	14,700	13,100	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	34107	ASSESSMENT SEARCH FEES	14,000	13,910	8,355	14,820	13,300	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average (95%)
101	34207	REIMBURSABLE EXPENSE MOWING	2,400	-	-	-	-	
101	34302	STREET & TRAFFIC CONTROL SIGNS	14,750	25,750	26,500	18,750	25,000	New Development Street Signs - Only Receive if Developments Occur
101	34305	CLEAN UP DAY EVENT	7,148	11,578	8,343	10,000	9,000	Estimate Based on Prior Year Actuals
101	34320	STREET LIGHT OP	7,000	9,000	9,000	8,000	9,000	New Development Street Lights - Only Receive if Developments Occur
101	34330	GRADING REVIEWS	31,998	35,820	27,450	42,000	42,750	285 Permits at \$150 (Offsets Grading Review Costs in Building Department)
101	34700	RECREATION FEES	67,814	58,299	41,145	65,000	65,000	Estimated by Parks and Recreation
101	34701	PARK MEMORIALS	500	205	476	500	500	Estimated by Parks and Recreation
101	34710	SHELTER RENTAL FEES	4,549	4,480	3,240	4,500	4,500	Estimated by Parks and Recreation
101	34740	SPORT FIELD USE	4,275	5,480	25	4,000	5,000	Estimated by Parks and Recreation
101	34750	PRAIRIE CENTER	6,598	4,998	5,680	4,500	6,000	Estimated by Parks and Recreation
101	34760	OTSEGO FESTIVAL VENDORS	26,850	27,980	17,410	23,060	23,720	Budgeted Expenditures (101-45250-490), less City Contribution (\$5,000).
TOTAL - CHARGES FOR SERVICES			270,009	281,339	197,752	244,830	261,870	
101	36100	SPECIAL ASSESSMENTS	10,389	5,733	1,685	3,500	3,500	Will Update in Fall with Code Enforcement Assessment Roll
TOTAL - SPECIAL ASSESSMENTS			10,389	5,733	1,685	3,500	3,500	
101	35101	FINES & FORFEITS	32,109	40,982	21,805	33,600	38,000	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
TOTAL - FINES & FORFEITURES			32,109	40,982	21,805	33,600	38,000	
101	36210	INTEREST EARNINGS	170,890	179,623	1,192,735	142,657	149,572	2025 YTD Interest into 2025 YTD Average Cash Balance Allocation
101	36213	NET CHANGE IN INVESTMENT FMV	111,943	78,066	774,519	-	-	Accounting Only - No Cash Transactions
TOTAL - INVESTMENT INTEREST			282,834	257,688	1,967,255	142,657	149,572	
101	36200	MISCELLANEOUS REVENUES	9,178	6,600	4,934	5,000	6,000	
101	38010	HPC BOOK SALES	-	69	-	-	-	
101	38020	DONATIONS/CONTRIBUTIONS	686	914	10,400	500	1,000	
101	38991	REFUNDS & REIMBURSEMENTS	28,344	5,911	2,717	10,000	5,000	
101	39101	SALES OF GENERAL FIXED ASSETS	1,359	10,000	-	-	-	
TOTAL - MISCELLANEOUS			39,567	23,494	18,051	15,500	12,000	
101	39200	INTERFUND OPERATING TRANSFERS	320,600	427,000	478,000	478,000	600,000	Water & Sanitary Sewer Administrative Services Charge
TOTAL - INTERFUND TRANSFERS			320,600	427,000	478,000	478,000	600,000	
Grand Total			\$ 8,456,047	\$ 9,605,658	\$ 8,160,592	\$ 9,940,102	\$ 11,087,481	
							<i>Change (\$)</i>	1,147,379
							<i>Change (%)</i>	11.54%



**City of Otsego
General Fund Budget - 2026
Expenditures by Function Summary
Requested Amounts**

Function & Department		Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Draft Budget 2026	\$ Change	% Change
General Government								
41100	City Council	\$ 88,671	\$ 88,382	\$ 65,200	\$ 114,299	\$ 105,100	\$ (9,199)	-8.05%
41320	City Administrator	212,592	230,031	138,877	251,975	251,626	(349)	-0.14%
41400	Administration	346,101	401,194	224,229	413,202	425,734	12,532	3.03%
41410	Elections	5,311	73,194	255	7,600	84,408	76,808	1010.63%
41550	Assessing	161,020	162,700	164,295	165,735	168,075	2,340	1.41%
41600	Finance	334,639	293,551	234,050	418,578	443,097	24,519	5.86%
41650	Information Technology	125,956	200,935	131,997	209,443	296,144	86,701	41.40%
41700	Legal	32,899	40,750	18,956	37,950	38,110	160	0.42%
41800	Human Resources	170,777	181,902	72,333	205,129	313,030	107,901	52.60%
41850	Communications	-	49,407	77,972	138,017	176,967	38,950	28.22%
41940	Prairie Center	50,843	59,436	39,844	71,091	79,341	8,250	11.60%
41945	City Hall & Public Works Building	144,532	163,572	83,871	157,940	166,420	8,480	5.37%
41950	Old Township Site	4,210	4,410	3,861	5,557	5,869	312	5.61%
	<i>Subtotal</i>	<u>1,677,552</u>	<u>1,949,464</u>	<u>1,255,738</u>	<u>2,196,516</u>	<u>2,553,921</u>	<u>357,405</u>	<u>16.27%</u>
Public Safety								
42100	Police Services	1,612,221	2,063,959	1,192,447	2,043,000	2,137,650	94,650	4.63%
42150	Public Safety Commission	722	2,262	22	2,420	2,420	-	0.00%
42200	Fire Protection	1,156,255	1,399,540	1,493,569	1,593,755	2,089,448	495,693	31.10%
42250	Fire & Emergency Services Facility	-	-	-	-	37,067	37,067	#DIV/0!
42410	Building Safety	532,198	544,873	286,641	576,549	611,248	34,699	6.02%
42500	Emergency Management	977	8,552	11,220	25,775	16,675	(9,100)	-35.31%
42710	Animal Control	20,833	21,812	8,659	22,000	20,500	(1,500)	-6.82%
	<i>Subtotal</i>	<u>3,323,206</u>	<u>4,040,998</u>	<u>2,992,557</u>	<u>4,263,499</u>	<u>4,915,008</u>	<u>651,509</u>	<u>15.28%</u>
Public Works								
43100	Street Maintenance	1,124,261	1,204,371	734,966	1,327,663	1,408,496	80,833	6.09%
43150	Engineering	62,918	71,772	47,917	100,320	88,560	(11,760)	-11.72%
43160	Street Lights	173,395	178,473	95,043	184,520	198,800	14,280	7.74%
43240	Fleet Management	334,022	437,220	253,448	506,369	519,754	13,385	2.64%
	<i>Subtotal</i>	<u>1,694,597</u>	<u>1,891,835</u>	<u>1,131,375</u>	<u>2,118,872</u>	<u>2,215,610</u>	<u>96,738</u>	<u>4.57%</u>
Culture & Recreation								
45200	Park Maintenance	652,480	777,751	505,518	874,655	910,388	35,733	4.09%
45250	Recreation	289,311	318,538	180,291	370,560	386,204	15,644	4.22%
45300	Heritage Preservation Commission	928	1,057	-	2,680	2,780	100	3.73%
45350	Parks & Recreation Commission	815	423	144	2,420	2,420	-	0.00%
	<i>Subtotal</i>	<u>943,533</u>	<u>1,097,769</u>	<u>685,953</u>	<u>1,250,315</u>	<u>1,301,792</u>	<u>51,477</u>	<u>4.12%</u>
Economic Development								
46530	Planning Commission	1,451	1,260	12	3,500	3,500	-	0.00%
46570	Planning	85,743	84,397	36,600	90,640	85,490	(5,150)	-5.68%
46580	Economic Development	4,594	4,944	6,396	16,760	12,160	(4,600)	-27.45%
	<i>Subtotal</i>	<u>91,788</u>	<u>90,600</u>	<u>43,008</u>	<u>110,900</u>	<u>101,150</u>	<u>(9,750)</u>	<u>-8.79%</u>
Interfund Transfers								
49300	Interfund Transfers	710,829	-	-	-	-	-	#DIV/0!
	<i>Subtotal</i>	<u>710,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
	Grand Total	<u>\$ 8,441,505</u>	<u>\$ 9,070,667</u>	<u>\$ 6,108,630</u>	<u>\$ 9,940,102</u>	<u>\$ 11,087,481</u>	<u>\$ 1,147,379</u>	<u>11.54%</u>



41100 - City Council

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41100	104	PART-TIME EMPLOYEES REGULAR	\$ 32,100	\$ 32,090	\$ 16,150	\$ 31,000	\$ 31,000	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	41100	122	FICA AND MEDICARE	2,456	2,488	1,249	2,372	2,372	
101	41100	135	MN PAID LEAVE	-	-	-	-	136	
101	41100	150	WORKERS COMPENSATION	66	56	89	50	67	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				34,621	34,634	17,488	33,422	33,575	
101	41100	210	OPERATING SUPPLIES	41	-	-	-	-	
101	41100	225	UNIFORMS/CLOTHING ALLOWANCE	50	115	73	375	375	City Council Logo Wear (5 @ \$75 Annually)
TOTAL - SUPPLIES				91	115	73	375	375	
101	41100	320	TELEPHONE	1,451	1,072	57	1,620	-	
101	41100	321	MILEAGE/TRAVEL	-	-	140	200	200	
101	41100	355	DUES & MEMBERSHIPS	30,641	32,014	32,745	33,000	34,080	See Detailed Attachment
101	41100	360	EDUCATION/TRAINING/CONFERENCES	1,050	1,550	1,579	3,200	3,200	See Detailed Attachment
101	41100	361	LIABILITY AND PROPERTY INSURAN	17,718	16,390	12,730	17,482	18,670	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41100	390	CONTRACTED SERVICES	-	-	-	10,000	-	
101	41100	801	CONTINGENCY	3,099	2,607	388	15,000	15,000	
TOTAL - SERVICES & OTHER CHARGES				53,959	53,633	47,639	80,502	71,150	
DEPARTMENT TOTAL				\$ 88,671	\$ 88,382	\$ 65,200	\$ 114,299	\$ 105,100	
								<i>Change (\$)</i>	<i>(9,199)</i>
								<i>Change (%)</i>	<i>-8.05%</i>



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 City Council

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41100-355	\$ 300	\$ 330	Wright County & LMC Mayor's Association Dues	
DUES & MEMBERSHIPS	22,000	23,000	League of Minnesota Cities Annual Membership Dues	
	10,000	10,000	I-94 West Corridor Coalition	
	700	750	The Transportation Alliance Dues	
	33,000	34,080		
101-41100-360	\$ 2,000	\$ 2,000	League of Minnesota Cities (LMC) Events - Annual Conference, Newly Elected, Etc.	
EDUCATION / TRAINING / CONFERENCE	1,000	1,000	Commissioner Recognition Event (4 Commissions + Council + Staff; 40 @ \$25)	
	200	200	I-94 Chamber / Corridor Coalition / Wright County EDP - Events	
	3,200	3,200		



41320 - City Administrator

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41320	101	FULL-TIME EMPLOYEES REGULAR	\$ 163,147	\$ 181,681	\$ 102,686	\$ 187,987	\$ 195,796	
101	41320	104	PART-TIME - EMPLOYEES REGULAR	9,531	-	2,506	10,080	-	
101	41320	119	PAYROLL ALLOCATION	(2,961)	(3,587)	-	(2,900)	(3,500)	TIF Districts - Administrative Services Allocation
101	41320	121	PERA	12,236	13,654	7,701	14,099	14,685	
101	41320	122	FICA AND MEDICARE	12,622	13,153	8,018	15,152	14,978	
101	41320	130	OTHER EMPLOYER PAID INS	13,866	16,834	11,860	18,521	20,253	
101	41320	135	MN PAID LEAVE	-	-	-	-	862	
101	41320	150	WORKERS COMPENSATION	887	807	918	789	551	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				209,329	222,541	133,688	243,728	243,625	
101	41320	225	UNIFORMS/CLOTHING ALLOWANCE	256	470	144	400	400	Clothing Allowance
TOTAL - SUPPLIES				256	470	144	400	400	
101	41320	320	TELEPHONE	644	495	432	1,040	680	Cell Phones (\$40 x 1) + Replacement Allowance (\$200)
101	41320	321	MILEAGE/TRAVEL	388	4,500	2,625	4,500	4,500	Automobile Allowance (\$375 Per Month)
101	41320	355	DUES & MEMBERSHIPS	191	216	224	225	235	Minnesota City/County Management Association (MCMA)
101	41320	360	EDUCATION/TRAINING/CONFERENCES	1,059	1,037	1,194	1,300	1,350	See Detailed Attachment
101	41320	361	LIABILITY AND PROPERTY INSURAN	726	771	570	782	836	Based on Actual 2024-2025 Premiums + 10% Inflation
TOTAL - SERVICES & OTHER CHARGES				3,008	7,019	5,045	7,847	7,601	
DEPARTMENT TOTAL				\$ 212,592	\$ 230,031	\$ 138,877	\$ 251,975	\$ 251,626	
								<i>Change (\$)</i>	<i>(349)</i>
								<i>Change (%)</i>	<i>-0.14%</i>



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 City Administrator

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41320-360	\$ 1,000	\$ 1,100	MCMA Annual Conference Registration & Lodging	Employment Agreement outlines that the City Administrator can attend the ICMA conference once every three years (have not attended so far) and the MCMA conference annually.
EDUCATION / TRAINING / CONFERENCE	-	-	ICMA Annual Conference Registration, Lodging, Travel & Per Diems	
	105	131	Safe Assure - Employee Safety Training Program	
	180	120	Wright County City Administrator Monthly Networking Group	
	15	(1)	Rounding	
	-	-		
	1,300	1,350		



41400 - Administration

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41400	101	FULL-TIME EMPLOYEES REGULAR	\$ 202,641	\$ 244,364	\$ 140,943	\$ 261,077	\$ 280,083	
101	41400	102	FULL-TIME - OVERTIME	375	1,337	-	1,000	1,400	
101	41400	104	PART-TIME - EMPLOYEES REGULAR	-	-	3,344	10,080	-	
101	41400	121	PERA	14,839	18,428	10,571	19,656	21,111	
101	41400	122	FICA AND MEDICARE	14,414	17,385	10,214	20,820	21,533	
101	41400	130	OTHER EMPLOYER PAID INS	39,976	42,920	30,744	47,816	52,071	
101	41400	135	MN PAID LEAVE	-	-	-	-	1,239	
101	41400	150	WORKERS COMPENSATION	1,074	1,015	1,233	1,040	750	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				273,319	325,447	197,049	361,489	378,187	
101	41400	201	OFFICE SUPPLIES AND EXPENSES	5,584	7,196	2,671	8,000	7,200	
101	41400	206	POSTAGE	-	29	-	-	-	
101	41400	225	UNIFORMS/CLOTHING ALLOWANCE	318	401	60	150	150	City Logo Wear (3 @ \$50 Annually)
TOTAL - SUPPLIES				5,902	7,626	2,731	8,150	7,350	
101	41400	309	SOFTWARE & SUPPORT	19,550	18,298	13,294	22,900	18,400	See Detailed Attachment
101	41400	320	TELEPHONE	830	1,006	563	1,280	1,160	Cell Phones (\$40 x 2) + Replacement Allowance (\$200)
101	41400	321	MILEAGE/TRAVEL	239	298	508	500	500	
101	41400	340	RECORDING FEES	3,153	2,906	1,625	3,500	3,200	Easements, Notice of Completion, Agreements, Findings and Decision
101	41400	347	NEWSLETTER	32,660	34,295	-	-	-	
101	41400	350	PRINT & PUBLISHING	5,275	5,424	2,379	7,000	6,000	Ordinances, Legal Notices
101	41400	355	DUES & MEMBERSHIPS	500	500	540	650	800	See Detailed Attachment
101	41400	360	EDUCATION/TRAINING/CONFERENCES	1,792	2,303	2,682	4,600	6,900	See Detailed Attachment
101	41400	361	LIABILITY AND PROPERTY INSURAN	1,382	1,489	1,116	1,533	1,637	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41400	390	CONTRACTED SERVICES	1,500	1,602	1,741	1,600	1,600	Background Checks (Liquor Licenses)
TOTAL - SERVICES & OTHER CHARGES				66,880	68,121	24,449	43,563	40,197	
DEPARTMENT TOTAL				\$ 346,101	\$ 401,194	\$ 224,229	\$ 413,202	\$ 425,734	
								<i>Change (\$)</i>	12,532
								<i>Change (%)</i>	3.03%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Administration

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41400-309	\$ 16,000	\$ 13,000	Laserfiche Software Licenses & Public Portal Software	
SOFTWARE & SUPPORT	370	370	OPG3 - Laserfiche Support (\$185 Per Hour - 2 Hours)	
	6,500	5,000	City Code - Sterling Codifiers (\$500 Annual Hosting + \$4,500 New Ordinances)	
	30	30	Rounding	
	22,900	18,400		
101-41400-355	\$ 350	\$ 350	International Institute of Municipal Clerks (2 Memberships)	
DUES & MEMBERSHIPS	150	150	Minnesota Clerk & Finance Officer Association (3 Memberships)	Notary Terms: Etzel 2026, Kalland 2026, Blaser 2027, Williams 2027, Lindenfelser 2028, Hille 2028, Olson 2029
	150	300	Public Notaries	
	650	800		
101-41400-360	\$ 139	\$ 178	Safe Assure - Employee Safety Training Program	
EDUCATION / TRAINING / CONFERENCE	2,400	2,400	Minnesota Clerk & Finance Officer Association Conference (3 Attendees)	
	1,000	1,000	MCFOA MMCI Institute Year Three (Final) Registration, Lodging & Travel (1 Attendee)	
	250	2,500	IIMC Conference Registration, Lodging, Travel & Per Diems (1 Attendee)	
	300	300	MCFOA Advanced City Clerk Training Registration (1 Attendee)	
	500	500	LMC / MCFOA / GTS - Training Events & Seminars	
	11	22	Rounding	
	4,600	6,900		



41410 - Elections

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41410	104	PART-TIME EMPLOYEES REGULAR	\$ -	\$ 55,428	\$ 255	\$ -	\$ 63,602	Two Elections: Primary (8/11) & General (11/3)
101	41410	122	FICA AND MEDICARE	-	1,116	-	-	4,866	
101	41410	135	MN PAID LEAVE	-	-	-	-	280	
TOTAL - PERSONAL SERVICES				-	56,544	255	-	68,748	
101	41410	206	POSTAGE	-	5,306	-	-	6,300	Postage for Absentee Ballots & Precinct Verification Cards
101	41410	210	OPERATING SUPPLIES	409	1,751	-	1,000	2,000	
TOTAL - SUPPLIES				409	7,057	-	1,000	8,300	
101	41410	321	MILEAGE/TRAVEL	-	387	-	-	1,000	Judge Training / County GC Pickups & Dropoffs
101	41410	350	PRINT & PUBLISHING	-	605	-	-	1,500	Newspaper Notices / Ballot Printing
101	41410	390	CONTRACTED SERVICES	-	-	-	-	560	Courier Services (4 Trips Each Election)
101	41410	410	RENTALS	4,800	2,600	-	2,600	2,800	Annual Maintenance & Support - Wright County Lease: DS200 (8) + Omni (6)
TOTAL - SERVICES & OTHER CHARGES				4,800	3,592	-	2,600	5,860	
101	41410	501	EQUIPMENT	102	6,001	-	4,000	1,500	Three Early Voting Stations (\$1,500)
TOTAL - CAPITAL OUTLAY				102	6,001	-	4,000	1,500	
DEPARTMENT TOTAL				\$ 5,311	\$ 73,194	\$ 255	\$ 7,600	\$ 84,408	
								<i>Change (\$)</i>	76,808
								<i>Change (%)</i>	1010.63%



41550 - Assessing

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41550	390	CONTRACTED SERVICES	\$ 161,020	\$ 162,700	\$ 164,295	\$ 165,735	\$ 168,075	\$15.00 Per Parcel (10,205) + 2025 New Construction (250 @ \$60 Each)
TOTAL - SERVICES & OTHER CHARGES				161,020	162,700	164,295	165,735	168,075	
DEPARTMENT TOTAL				\$ 161,020	\$ 162,700	\$ 164,295	\$ 165,735	\$ 168,075	
							<i>Change (\$)</i>	2,340	
							<i>Change (%)</i>	1.41%	



41600 - Finance

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41600	101	FULL-TIME EMPLOYEES REGULAR	\$ 216,182	\$ 177,052	\$ 139,160	\$ 271,612	\$ 291,771	
101	41600	102	FULL-TIME - OVERTIME	355	7,193	357	500	500	
101	41600	119	PAYROLL ALLOCATION	(369)	(193)	-	(400)	(400)	TIF Districts - Administrative Services Allocation
101	41600	121	PERA	16,240	13,374	10,464	20,408	21,920	
101	41600	122	FICA AND MEDICARE	15,367	14,164	10,162	20,817	22,359	
101	41600	130	OTHER EMPLOYER PAID INS	26,665	17,219	12,322	25,527	26,867	
101	41600	135	MN PAID LEAVE	-	-	-	-	1,286	
101	41600	150	WORKERS COMPENSATION	1,090	1,026	1,240	1,025	765	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				275,531	229,833	173,706	339,489	365,068	
101	41600	201	OFFICE SUPPLIES AND EXPENSES	763	588	38	1,000	1,000	
101	41600	225	UNIFORMS/CLOTHING ALLOWANCE	149	194	-	150	150	City Logo Wear (3 @ \$50 Annually)
TOTAL - SUPPLIES				912	782	38	1,150	1,150	
101	41600	304	ACCOUNTING & AUDITING	33,100	34,900	36,200	38,700	40,935	Audit Services (2024 Cost + 5%) and Single Audit (\$4,500)
101	41600	309	SOFTWARE & SUPPORT	12,924	14,464	16,271	19,450	17,000	See Detailed Attachment
101	41600	321	MILEAGE/TRAVEL	772	230	22	500	500	
101	41600	350	PRINT & PUBLISHING	3,286	1,811	1,636	4,430	4,515	See Detailed Attachment
101	41600	355	DUES & MEMBERSHIPS	582	512	330	920	770	See Detailed Attachment
101	41600	360	EDUCATION/TRAINING/CONFERENCES	2,585	4,064	1,237	6,730	6,100	See Detailed Attachment
101	41600	361	LIABILITY AND PROPERTY INSURAN	1,285	1,407	1,063	1,459	1,559	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41600	390	CONTRACTED SERVICES	862	2,893	1,687	2,600	2,350	See Detailed Attachment
101	41600	437	BANK SERVICE CHARGES	2,799	2,654	1,859	3,150	3,150	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average + 5%
TOTAL - SERVICES & OTHER CHARGES				58,196	62,936	60,306	77,939	76,879	
DEPARTMENT TOTAL				\$ 334,639	\$ 293,551	\$ 234,050	\$ 418,578	\$ 443,097	
								<i>Change (\$)</i>	24,519
								<i>Change (%)</i>	5.86%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Finance

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41600-309	\$ 12,500	\$ 14,000	Caselle Financial Software - Annual Maintenance & Support	
SOFTWARE & SUPPORT	6,950	3,000	Plan-It - Capital Improvement Plan Software - Annual Maintenance & Support	
	19,450	17,000		
101-41600-350	\$ 2,500	\$ 2,500	Wright County - Truth In Taxation Notices	
PRINT & PUBLISHING	1,000	1,000	Newspaper Publishing (Budget, Summary Financial Reports)	
	400	425	Printing - Comprehensive Annual Financial Reports	
	530	590	Application Fee - Annual Comprehensive Financial Report Award Program	
	4,430	4,515		
101-41600-355	\$ 340	\$ 190	National Government Finance Officer's Association Dues	
DUES & MEMBERSHIPS	280	280	State Government Finance Officer's Association Dues (4)	
	125	125	CPA License Renewal - Finance Director	
	175	175	Certified Public Finance Officer's Program Dues - Accountant	
	920	770		
101-41600-360	\$ 1,060	\$ 1,100	(2) MN GFOA Annual Conference Registration & Lodging	
EDUCATION / TRAINING / CONFERENCE	3,200	3,200	(1) GFOA Annual Conference Registration, Lodging, Travel & Per Diems	
	400	500	Various Government Finance Seminars (CLA, KDV, AEM, MN GFOA, MNCPA, Etc.)	
	630	630	Continuing Education Software Package	
	137	182	Safe Assure - Employee Safety Training Program	
	800	400	Civic Systems Annual Sumposium	
	500	-	Certified Public Finance Officer's Program - Continuing Education	Employment Agreement outlines that the Finance Director can attend the GFOA conference once every three years (most recently in 2024) and the MNGFOA conference annually.
	3	88	Rounding	
	6,730	6,100		
101-41600-390	\$ 300	\$ 300	Wright County - Audit Verification Report + Annual Auditor Certificate	
CONTRACTED SERVICES	1,000	750	Wright County - Special Assessment Administration Fees	
	1,300	1,300	Amazon Prime - Business Purchasing Account Subscription	
	2,600	2,350		



41650 - Information Technology

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41650	101	FULL-TIME EMPLOYEES REGULAR	\$ -	\$ 97,970	\$ 60,927	\$ 107,416	\$ 169,395	Addition of IT Support Specialist Position (Full-Time) - July Hire
101	41650	121	PERA	-	7,348	4,570	8,056	12,705	
101	41650	122	FICA AND MEDICARE	-	7,339	4,156	8,217	12,959	
101	41650	130	OTHER EMPLOYER PAID INS	-	9,762	8,498	13,238	24,412	
101	41650	135	MN PAID LEAVE	-	-	-	-	745	
101	41650	150	WORKERS COMPENSATION	-	213	538	439	335	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				-	122,633	78,688	137,366	220,551	
101	41650	210	OPERATING SUPPLIES	4,302	1,280	1,327	5,500	4,500	
101	41650	225	UNIFORMS/CLOTHING ALLOWANCE	-	-	-	50	100	City Logo Wear (2 @ \$50 Annually)
TOTAL - SUPPLIES				4,302	1,280	1,327	5,550	4,600	
101	41650	309	SOFTWARE & SUPPORT	16,586	55,158	29,734	35,200	40,800	See Detailed Attachment
101	41650	315	GIS SERVICES	22,759	-	-	-	-	
101	41650	320	TELEPHONE	-	611	282	740	1,160	Cell Phones (\$40 x 2) + Replacement Allowance (\$200)
101	41650	321	MILEAGE/TRAVEL	-	546	-	500	500	
101	41650	322	UTILITIES	1,699	-	-	-	-	
101	41650	360	EDUCATION/TRAINING/CONFERENCES	-	-	57	2,000	2,000	See Detailed Attachment
101	41650	361	LIABILITY AND PROPERTY INSURAN	1,092	4,511	3,704	5,087	5,433	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41650	390	CONTRACTED SERVICES	69,670	3,444	278	5,000	5,000	
TOTAL - SERVICES & OTHER CHARGES				111,806	64,270	34,054	48,527	54,893	
101	41650	501	EQUIPMENT	9,848	12,753	17,927	18,000	16,100	See Detailed Attachment
TOTAL - CAPITAL OUTLAY				9,848	12,753	17,927	18,000	16,100	
DEPARTMENT TOTAL				\$ 125,956	\$ 200,935	\$ 131,997	\$ 209,443	\$ 296,144	
								<i>Change (\$)</i>	<i>86,701</i>
								<i>Change (%)</i>	<i>41.40%</i>



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Information Technology

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41650-309	\$ 5,376	\$ 5,200	Email Spam Filter	CHANGE for 2026: Avigilon Door and Camera Licenses were added. This is a yearly licence cost as we are on a cloud based system.
SOFTWARE & SUPPORT	4,000	2,000	Annual Firewall Protection & Related Services	
	14,706	15,960	MS Office 365 (57 Licenses @ \$280 Annually)	
	768	825	Microsoft - Email Account Licenses & Hosting (8 Licenses)	
	1,430	1,960	Crowdstrike MDR - Endpoint Protection (70 Computers at \$28 Each)	
	2,500	2,500	ZOOM - Virtual Meetings Software	
	4,936	5,400	Adobe PDF Software Subscriptions (40 at \$135 Annually)	
	1,400	1,200	DNS Hosting	
	-	5,700	Avigilon Door and Camera Licenses (25 Doors & 11 Cameras)	
	84	55	Rounding	
	35,200	40,800		
101-41650-360	\$ 59	\$ 80	Safe Assure - Employee Safety Training Program	
EDUCATION / TRAINING / CONFERENCE	1,900	1,900	Conferences & Training Seminars (Cyber-Security, Networking, Etc.)	
	41	20	Rounding	
	-	-		
	2,000	2,000		
101-41650-501	\$ 14,000	\$ 11,500	Computer Replacements (5)	The IT Manager reviews the computer replacement schedule on an annual basis. The expected useful life of a computer is between 4 and 5 years.
EQUIPMENT	4,000	4,600	Computer Additions (2)	
	-	-		
	18,000	16,100		



41700 - Legal

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41700	301	LEGAL SERVICES	\$ 32,899	\$ 40,750	\$ 18,956	\$ 37,950	\$ 38,110	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
TOTAL - SERVICES & OTHER CHARGES				32,899	40,750	18,956	37,950	38,110	
DEPARTMENT TOTAL				\$ 32,899	\$ 40,750	\$ 18,956	\$ 37,950	\$ 38,110	
							<i>Change (\$)</i>	160	
							<i>Change (%)</i>	0.42%	



41800 - Human Resources

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41800	101	FULL-TIME EMPLOYEES REGULAR	\$ 94,312	\$ 117,603	\$ 40,146	\$ 127,365	\$ 204,525	Addition of HR Generalist Position (Full-Time) - April Hire
101	41800	121	PERA	7,073	8,820	2,730	9,552	15,339	
101	41800	122	FICA AND MEDICARE	6,683	8,427	3,078	9,743	15,646	
101	41800	130	OTHER EMPLOYER PAID INS	12,768	13,738	12,019	15,360	35,440	
101	41800	135	MN PAID LEAVE	-	-	-	-	900	
101	41800	150	WORKERS COMPENSATION	474	469	616	499	385	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				121,310	149,057	58,589	162,519	272,235	
101	41800	225	UNIFORMS/CLOTHING ALLOWANCE	200	60	-	200	250	Clothing Allowance (\$200) + City Logo Wear (1@ \$50 Annually)
TOTAL - SUPPLIES				200	60	-	200	250	
101	41800	320	TELEPHONE	844	495	282	740	680	Cell Phones (\$40 x 1) + Replacement Allowance (\$200)
101	41800	309	SOFTWARE & SUPPORT	6,722	9,830	8,227	15,000	16,000	BambooHR - Payroll, HR, Performance Management, Benefits Administration
101	41800	321	MILEAGE/TRAVEL	-	-	-	400	200	
101	41800	355	DUES & MEMBERSHIPS	959	1,209	1,223	1,525	1,705	See Detailed Attachment
101	41800	360	EDUCATION/TRAINING/CONFERENCES	4,210	6,807	1,951	14,550	10,725	See Detailed Attachment
101	41800	361	LIABILITY AND PROPERTY INSURAN	612	667	434	595	635	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41800	390	CONTRACTED SERVICES	35,921	13,777	1,627	9,600	10,600	See Detailed Attachment
TOTAL - SERVICES & OTHER CHARGES				49,267	32,785	13,744	42,410	40,545	
DEPARTMENT TOTAL				\$ 170,777	\$ 181,902	\$ 72,333	\$ 205,129	\$ 313,030	
								<i>Change (\$)</i>	107,901
								<i>Change (%)</i>	52.60%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Human Resources

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41800-355 DUES & MEMBERSHIPS	\$ 225	\$ 230	(1) Minnesota City/County Management Association (MCMA) + Assistant Membership	Addition of Public Sector Human Resources Association
	850	950	(1) ICMA Membership	
	200	200	MERSC Program Membership for Employee Benefits	
	250	250	Drug Screen Membership & Annual Membership - Northland Occupational Health	
	-	75	(1) Minnesota PSHRA Membership	
	1,525	1,705		
101-41800-360 EDUCATION / TRAINING / CONFERENCE	\$ 67	\$ 92	Safe Assure - Employee Safety Training Program	
	950	950	MCMA Annual Conference Registration & Lodging	
	100	100	MCMA Winter Workshop	
	4,000	-	ICMA Annual Conference & ICMA Training Courses	
	7,500	7,500	Leadership & Supervisory Training for Organization	
	1,500	1,650	Employee Recognition Events (~66 FT & PT Staff @ \$25)	
	280	280	Wright County City Administrator & HR Networking Groups	
	150	150	APMP Conference & Meetings	
	3	3	Rounding	
	14,550	10,725		
101-41800-390 CONTRACTED SERVICES	\$ 2,500	\$ 2,500	Insights Discovery Profiles (New Hires)	HR Contracted Services are for scoring future job description additions/modifications. Increase to all staff training due to price quotes.
	4,000	5,000	Annual Training or Team Building Session - All Staff	
	-	-	Compensation & Classification Study (Last in 2023)	
	600	600	Alerus Cobra Benefits Administration	
	960	960	Wageworks F.S.A. Benefits Administration (\$80 Monthly)	
	1,500	1,500	Job Description Scoring & Human Resource Contracted Services	
40	40	Rounding		
9,600	10,600			



41850 - Communications

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41850	104	PART-TIME - EMPLOYEES REGULAR	\$ -	\$ 36,415	\$ 32,748	\$ 60,214	\$ 81,731	Increased Hours from Part-Time (32 Hours) to Full-Time (40 Hours)
101	41850	121	PERA	-	2,731	2,456	4,516	6,130	
101	41850	122	FICA AND MEDICARE	-	2,475	1,984	4,606	6,252	
101	41850	130	OTHER EMPLOYER PAID INS	-	6,952	9,576	11,368	20,021	
101	41850	135	MN PAID LEAVE	-	-	-	-	360	
101	41850	150	WORKERS COMPENSATION	-	88	276	180	195	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				-	48,660	47,041	80,884	114,689	
101	41850	225	UNIFORMS/CLOTHING ALLOWANCE	-	-	-	50	50	City Logo Wear (1 @ \$50 Annually)
TOTAL - SUPPLIES				-	-	-	50	50	
101	41850	309	SOFTWARE & SUPPORT	-	-	12,187	13,725	17,800	See Detailed Attachment
101	41850	320	TELEPHONE	-	355	282	540	680	Cell Phones (\$40 x 1) + Replacement Allowance (\$200)
101	41850	321	MILEAGE/TRAVEL	-	185	96	200	200	
101	41850	350	PRINT & PUBLISHING	-	-	673	3,500	5,000	Brochures, Flyers & Postcards / Tent Canopy for Public Events
101	41850	355	DUES & MEMBERSHIPS	-	-	184	585	300	MAGC & GSMA Membership Dues
101	41850	360	EDUCATION/TRAINING/CONFERENCES	-	150	23	2,000	1,700	See Detailed Attachment
101	41850	361	LIABILITY AND PROPERTY INSURAN	-	57	169	233	248	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41850	390	CONTRACTED SERVICES	-	-	17,317	36,300	36,300	Otsego View - Evaluation of Internal Process vs. Contracted Service
TOTAL - SERVICES & OTHER CHARGES				-	746	30,931	57,083	62,228	
DEPARTMENT TOTAL				\$ -	\$ 49,407	\$ 77,972	\$ 138,017	\$ 176,967	
								<i>Change (\$)</i>	38,950
								<i>Change (%)</i>	28.22%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Communications

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41850-309	\$ 9,000	\$ 9,247	City Website License and Support (CivicPlus)	
SOFTWARE & SUPPORT	3,500	3,000	Communications Software System - E Newsletters & Alerts	
	1,100	900	Adobe Design Suite Software	Audio Eye – ADA compliance software
	125	125	Canva Design Software	New Website Content Accessibility Guidelines (WCAG)
	-	4,500	ADA Compliance Management	standards required by U.S. Department of Justice – to meet
	-	28	Rounding	requirements of ADA for city websites and other content.
	13,725	17,800		
101-41850-360	\$ 1,000	\$ 1,000	Government Communications Training Sessions	
EDUCATION / TRAINING / CONFERENCE	750	500	I-94 Chamber / Elk River Chamber / Wright County EDP - Events	
	150	150	MAGC Annual Conference	
	24	46	Safe Assure - Employee Safety Training Program	
	76	4	Rounding	
	2,000	1,700		



41940 - Prairie Center

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41940	210	OPERATING SUPPLIES	\$ 6,112	\$ 6,840	\$ 4,248	\$ 5,000	\$ 7,000	Kitchen Supplies / Coffee / Bottled Water / Cooler Rental / Building Supplies
TOTAL - SUPPLIES				6,112	6,840	4,248	5,000	7,000	
101	41940	320	TELEPHONE	1,843	1,943	1,252	1,920	2,220	Centurylink (Elections Line + Alarm Monitoring) - \$185 Monthly
101	41940	322	UTILITIES	19,467	17,813	10,572	17,000	27,044	Natural Gas (Centerpoint); Electric (Wright Hennepin); Data (Spectrum)
101	41940	325	GARBAGE SERVICE	2,954	3,100	1,035	3,600	2,100	Garbage and Recycling Services (12 Months at \$175)
101	41940	361	LIABILITY AND PROPERTY INSURAN	3,288	3,999	3,598	4,941	5,277	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41940	389	CLEANING SERVICES	4,800	5,281	7,154	10,800	11,250	
101	41940	390	CONTRACTED SERVICES	3,178	3,180	2,306	6,480	6,400	See Detailed Attachment
101	41940	402	REPAIRS/MAINT BUILDINGS	4,598	7,255	3,860	10,750	7,750	See Detailed Attachment
101	41940	410	RENTALS	2,207	2,037	1,373	2,500	2,200	Color Copier/Printer/Scanner (Quarterly Lease + \$50 Monthly)
TOTAL - SERVICES & OTHER CHARGES				42,335	44,609	31,150	57,991	64,241	
101	41940	501	EQUIPMENT	2,397	6,903	3,100	3,100	3,100	Replacement and Additional Furniture for Meeting and Office Space
101	41940	525	BUILDING IMPROVEMENTS	-	1,085	1,346	5,000	5,000	Allowance for Minor Building Improvements
TOTAL - CAPITAL OUTLAY				2,397	7,987	4,446	8,100	8,100	
DEPARTMENT TOTAL				\$ 50,843	\$ 59,436	\$ 39,844	\$ 71,091	\$ 79,341	
								<i>Change (\$)</i>	8,250
								<i>Change (%)</i>	11.60%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Prairie Center

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41940-390	\$ 500	\$ 540	Pest Control (\$135 Per Quarter)	
CONTRACTED SERVICES	1,500	996	Wright Hennepin - Fire Alarm Monitoring (\$83 Monthly)	
	200	200	Carpet Cleaning	
	500	500	Fire Alarm System Testing & Inspections	
	300	250	Window Cleaning	
	500	500	Well and Septic System Services	
	800	800	Generator Inspection & Maintenance	
	1,680	2,520	AED (\$135 Per Month) & First-Aid Cabinet Service Agreements (\$75 Per Month)	
	500	94	Rounding	
	6,480	6,400		
101-41940-402	\$ 4,000	\$ 3,000	HVAC	
REPAIRS/MAINT BUILDINGS	3,000	2,000	Electrical, Plumbing & Equipment Failures	
	750	750	Windows, Doors, Locks, Keys, Etc.	
	3,000	2,000	Repair & Maintenance Supplies Conducted by City Staff & Other Unidentified Repairs	
	-	-		
	10,750	7,750		



41945 - City Hall & Public Works Building

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41945	206	POSTAGE	\$ 5,072	\$ 3,596	\$ 1,807	\$ 5,000	\$ 4,000	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average Kitchen Supplies / Coffee / Bottled Water / Cooler Rental / Building Supplies
101	41945	210	OPERATING SUPPLIES	4,316	4,321	2,286	4,000	4,000	
TOTAL - SUPPLIES				9,388	7,918	4,093	9,000	8,000	
101	41945	320	TELEPHONE	8,568	8,526	4,972	8,600	8,700	CenturyLink (Alarms / Fax) & Nova (Phones) - \$725 Monthly
101	41945	322	UTILITIES	40,067	36,528	22,412	43,740	46,044	Natural Gas (Centerpoint); Electric (Wright Hennepin); Data (Spectrum)
101	41945	325	GARBAGE SERVICE	16,542	19,703	9,641	17,600	19,300	Garbage & Recycling Dumpsters - \$1,610 Monthly
101	41945	361	LIABILITY AND PROPERTY INS	11,260	12,471	9,597	13,180	14,076	Based on Actual 2024-2025 Premiums + 10% Inflation
101	41945	389	CLEANING SERVICES	9,710	8,894	5,687	11,200	11,000	See Detailed Attachment
101	41945	390	CONTRACTED SERVICES	13,275	18,924	5,904	13,620	15,300	See Detailed Attachment
101	41945	402	REPAIRS/MAINT BUILDINGS	20,292	32,869	10,688	17,000	20,000	See Detailed Attachment
101	41945	410	RENTALS	12,560	12,085	8,153	14,000	14,000	See Detailed Attachment
TOTAL - SERVICES & OTHER CHARGES				132,275	150,000	77,055	138,940	148,420	
101	41945	501	EQUIPMENT	2,208	3,169	2,379	5,000	5,000	Replacement and Additional Furniture for Meeting and Office Space
101	41945	525	BUILDING IMPROVEMENTS	661	2,486	344	5,000	5,000	Allowance for Minor Building Improvements
TOTAL - CAPITAL OUTLAY				2,869	5,655	2,723	10,000	10,000	
DEPARTMENT TOTAL				\$ 144,532	\$ 163,572	\$ 83,871	\$ 157,940	\$ 166,420	
								<i>Change (\$)</i>	8,480
								<i>Change (%)</i>	5.37%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 City Hall & PW Building

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-41945-389	\$ 7,711	\$ 7,935	Cleaning Service (\$642 Monthly + 3% Inflation)	
CLEANING SERVICES	2,040	1,575	Cleaning Supplies (Paper Towels, Hand Soap, Sanitizer, Bathroom Tissue, Etc.)	
	800	800	Interior and Exterior Window Cleaning	
	650	650	Floor Cleaning	
	(1)	40	Rounding	
	11,200	11,000		
101-41945-390	\$ 840	\$ 600	Wright Hennepin - Fire Alarm Monitoring (\$50 Monthly)	
CONTRACTED SERVICES	1,000	1,500	Elevator Service Contract & Service Calls and DOLI Permit	
	30	20	Boiler License - MN Department of Labor	
	620	700	Pest Control (Approximately \$175 Per Quarter)	
	400	600	Septic Tank Pumping	
	1,000	1,000	Fire Alarms & Sprinkler Inspection Services	
	900	900	Generator Inspection & Maintenance	
	1,000	1,000	Overhead Crane Inspection	
	2,000	2,000	Fuel Island Inspection & Service Calls	
	650	650	Hoist Lift Inspection & Maintenance	
	500	750	Salt Shed Annual Inspection	
	750	1,000	Fire Extinguishers Annual Inspections & Maintenance	
	500	500	RPZ Annual Testing & Inspection	
	2,520	4,080	AED (\$115 Per Month) & First-Aid Cabinet Service Agreements (\$225 Per Month)	
	910	-	Contingency - Unidentified services at City Hall	
	13,620	15,300		
101-41945-402	\$ 8,000	\$ 9,000	HVAC	
REPAIRS/MAINT BUILDINGS	3,500	4,500	Electrical, Plumbing, Equipment Failures	
	2,500	3,000	Garage & Entrance Doors Service & Maintenance	
	3,000	3,500	Repair & Maintenance Supplies Conducted by City Staff	
	17,000	20,000		
101-41945-410	\$ 3,596	\$ 3,596	Lease - Wide Format Printer	
RENTALS	1,944	1,944	Lease - Color Copier/Printer/Scanner (Second Floor)	
	1,684	1,776	Lease - Color Copier/Printer/Scanner (Main Floor)	
	2,416	2,416	Lease - Postage Machine + R/M + Supplies	
	3,600	3,600	Cost of Print/Copy Overages	
	760	668	Rounding	
	14,000	14,000		



41950 - Old Township Site

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	41950	322	UTILITIES	\$ 4,024	\$ 3,443	\$ 2,662	\$ 3,900	\$ 4,100	Gas & Electric Utilities for Old Town Site (Hall Building + Shop Building) Based on Actual 2024-2025 Premiums + 10% Inflation MnDOLI Boiler Permit
101	41950	361	LIABILITY AND PROPERTY INS	186	957	1,199	1,647	1,759	
101	41950	390	CONTRACTED SERVICES	-	10	-	10	10	
TOTAL - SERVICES & OTHER CHARGES				4,210	4,410	3,861	5,557	5,869	
DEPARTMENT TOTAL				\$ 4,210	\$ 4,410	\$ 3,861	\$ 5,557	\$ 5,869	
								<i>Change (\$)</i>	312
								<i>Change (%)</i>	5.61%



42100 - Police Services

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	42100	310	MISCELLANEOUS	\$ 29,034	\$ 36,882	\$ 21,405	\$ 30,000	\$ 38,900	Court Fines - Pass Through to Wright County - Offsets Revenue Amount Contract for 18,250 Hours at \$115/HR
101	42100	390	CONTRACTED SERVICES	1,583,188	2,027,077	1,171,042	2,013,000	2,098,750	
TOTAL - SERVICES & OTHER CHARGES				1,612,221	2,063,959	1,192,447	2,043,000	2,137,650	
DEPARTMENT TOTAL				\$ 1,612,221	\$ 2,063,959	\$ 1,192,447	\$ 2,043,000	\$ 2,137,650	
								<i>Change (\$)</i>	94,650
								<i>Change (%)</i>	4.63%



42150 - Public Safety Commission

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	42150	104	PART-TIME EMPLOYEES REGULAR	\$ 680	\$ 680	\$ -	\$ 1,920	\$ 1,920	7 Members + Alternate - 12 Meetings at \$20 Per Meeting
TOTAL - PERSONAL SERVICES			680	680	-	1,920	1,920		
101	42150	210	OPERATING SUPPLIES	42	1,582	22	500	500	
TOTAL - SUPPLIES			42	1,582	22	500	500		
DEPARTMENT TOTAL			\$ 722	\$ 2,262	\$ 22	\$ 2,420	\$ 2,420		
						<i>Change (\$)</i>		-	
						<i>Change (%)</i>		0.00%	



42200 - Fire Protection

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	42200	101	FULL-TIME EMPLOYEES REGULAR	\$ 65,488	\$ 142,660	\$ 82,986	\$ 154,036	\$ 250,399	Addition of Full-Time Duty Crew - 3 Staff for 2 Months; 6 Staff for 1 Month Paid-on-Call Responders - 20 Staff at 120 Hours Each
101	42200	104	PART-TIME - EMPLOYEES REGULAR	-	-	-	-	40,800	
101	42200	121	PERA	4,912	10,700	6,224	11,553	27,616	
101	42200	122	FICA AND MEDICARE	4,931	10,715	6,257	11,784	22,277	
101	42200	130	OTHER EMPLOYER PAID INS	7,751	16,825	11,751	18,513	40,498	
101	42200	135	MN PAID LEAVE	-	-	-	-	1,281	
101	42200	150	WORKERS COMPENSATION	4,493	4,869	715	604	435	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				87,575	185,769	107,932	196,490	383,306	
101	42200	201	OFFICE SUPPLIES	3,015	436	478	500	500	
101	42200	202	FUEL	1,008	1,353	358	1,750	5,000	
101	42200	208	MEETING SUPPLIES	-	230	-	400	400	Community Outreach, Education & Recruitment Events
101	42200	210	OPERATING SUPPLIES	3,207	809	2,174	2,500	2,500	Emergency Response Equipment
101	42200	225	UNIFORMS/CLOTHING ALLOWANCE	281	427	-	400	400	
101	42200	240	SMALL TOOLS/EQUIPMENT	-	632	874	2,500	2,500	Radios, Pagers, Additional Technology & Truck Tools
101	42200	298	FLEET ALLOCATION	-	-	-	1,000	1,000	
TOTAL - SUPPLIES				7,510	3,887	3,884	9,050	12,300	
101	42200	309	SOFTWARE & SUPPORT	60	63	-	200	1,200	First Alert Notification System (\$50 Per License)
101	42200	320	TELEPHONE	646	2,068	562	1,020	2,240	Cell Phone & Tablets (\$40 x 11) + Replacement Allowance (\$200)
101	42200	350	PRINT & PUBLISHING	54	1,651	690	2,700	2,700	ICC Code Books / Prevention, CCR & Presentation Materials
101	42200	355	DUES & MEMBERSHIPS	310	100	100	785	300	State, Metro, and County Chief's Associations
101	42200	360	EDUCATION/TRAINING/CONFERENCES	708	4,746	1,123	2,581	14,100	See Detailed Attachment
101	42200	361	LIABILITY AND PROPERTY INSURAN	74	313	267	367	392	Based on Actual 2024-2025 Premiums + 10% Inflation
101	42200	390	CONTRACTED SERVICES	1,054,365	1,200,943	1,379,011	1,380,562	1,672,910	Calculation Details Below
TOTAL - SERVICES & OTHER CHARGES				1,056,217	1,209,885	1,381,752	1,388,215	1,693,842	
101	42200	500	CAPITAL OUTLAY (GENERAL)	4,953	-	-	-	-	
TOTAL - CAPITAL OUTLAY				4,953	-	-	-	-	
DEPARTMENT TOTAL				\$ 1,156,255	\$ 1,399,540	\$ 1,493,569	\$ 1,593,755	\$ 2,089,448	
								<i>Change (\$)</i>	495,693
								<i>Change (%)</i>	31.10%
Albertville				\$ 520,602	\$ 589,923	\$ 714,499	\$ 714,499	\$ 984,820	Net Budget (\$1,820,940; +48.6% from 2025); Otsego Portion is 54.08% Net Budget (\$2,297,976; +4.4% from 2025); Otsego Portion is 18.5% 2025 Market Value (+4.2% from 2024) Multiplied by 0.00044
Elk River				385,270	422,411	412,179	413,730	425,126	
Rogers				147,243	188,609	252,333	252,333	262,964	
Other				1,250	-	-	-	-	
Total				1,054,365	1,200,943	1,379,011	1,380,562	1,672,910	
Difference				(0)	0	0	0	(0)	



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Fire Protection

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-42200-360	\$ 81	\$ 103	Safe Assure - Employee Safety Training Program	
EDUCATION / TRAINING / CONFERENCE	1,500	-	Fire Department Instructor Conference	
	1,000	1,000	State Fire Chief's Association Conference	
	-	12,938	Fire & Resuce Training - Firefighter 1 & 2 / Hazardous Materials / EMR	Fire & Rescue Training will begin in 2026 and complete in 2027. The training cost budget is prorated with 50% in the first year, and the remaining 50% in the second year.
	-	59	Rounding	
	-	-		
	2,581	14,100		



42250 - Fire & Emergency Services Facility

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	42250	201	OFFICE SUPPLIES AND EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 1,000	Office Supplies & Estimated Printing Costs for Copier
101	42250	210	OPERATING SUPPLIES	-	-	-	-	2,500	Kitchen Supplies / Restroom Supplies / Coffee / Building Supplies
TOTAL - SUPPLIES				-	-	-	-	3,500	
101	42250	320	TELEPHONE	-	-	-	-	300	Nova (Phones) - \$50 Monthly
101	42250	322	UTILITIES	-	-	-	-	18,823	Natural Gas (Centerpoint); Electric (Wright Hennepin); Data (Spectrum)
101	42250	325	GARBAGE SERVICE	-	-	-	-	1,609	Garbage & Recycling Dumpsters
101	42250	361	LIABILITY AND PROPERTY INS	-	-	-	-	4,095	Based on Three Year Average of Prairie Center & City Hall/Public Works
101	42250	389	CLEANING SERVICES	-	-	-	-	1,500	Cleaning Supplies
101	42250	390	CONTRACTED SERVICES	-	-	-	-	6,240	See Detailed Attachment
101	42250	402	REPAIRS/MAINT BUILDINGS	-	-	-	-	1,000	Repair & Maintenance Supplies Conducted by City Staff
TOTAL - SERVICES & OTHER CHARGES				-	-	-	-	33,567	
DEPARTMENT TOTAL				\$ -	\$ -	\$ -	\$ -	\$ 37,067	

Change (\$) 37,067
 Change (%) #DIV/0!



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Fire & Emergency Services Facility

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-42250-390	\$ -	\$ 300	Wright Hennepin - Fire Alarm Monitoring (\$50 Monthly)	
CONTRACTED SERVICES	-	200	Boiler License - MN Department of Labor (2)	
	-	350	Pest Control (Approximately \$175 Per Quarter)	
	-	1,200	Fire Alarms & Sprinkler Inspection Services	
	-	1,000	Generator Inspection & Maintenance	
	-	200	Carpet Cleaning	
	-	250	Window Cleaning	
	-	500	Fire Extinguishers Annual Inspections & Maintenance	
	-	200	RPZ Annual Testing & Inspection	
	-	2,040	AED (\$115 Per Month) & First-Aid Cabinet Service Agreements (\$225 Per Month)	
	-	-	Contingency - Unidentified Services	
	-	6,240		



42410 - Building Safety

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	42410	101	FULL-TIME EMPLOYEES REGULAR	\$ 126,369	\$ 127,298	\$ 73,988	\$ 139,454	\$ 147,869	
101	42410	102	OVERTIME	240	338	562	-	500	
101	42410	121	PERA	9,481	9,533	5,591	10,459	11,128	
101	42410	122	FICA AND MEDICARE	9,156	9,352	5,393	10,668	11,350	
101	42410	130	OTHER EMPLOYER PAID INS	23,132	28,184	22,617	34,980	38,084	
101	42410	135	MN PAID LEAVE	-	-	-	-	653	
101	42410	150	WORKERS COMPENSATION	652	587	650	563	387	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				169,030	175,292	108,801	196,124	209,971	
101	42410	201	OFFICE SUPPLIES AND EXPENSES	271	974	588	1,500	1,000	
101	42410	202	FUEL	4,873	2,689	-	5,000	3,800	Allocated at Year-End Based on Percentage of Gallons Used City Logo Wear (2 @ \$50 Annually)
101	42410	225	UNIFORMS/CLOTHING ALLOWANCE	-	-	-	100	100	
TOTAL - SUPPLIES				5,144	3,663	588	6,600	4,900	
101	42410	302	ENGINEERING FEES	17,640	20,515	10,530	19,500	19,500	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	42410	303	PLANNING FEES	5,670	7,215	4,128	7,200	6,800	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
101	42410	309	SOFTWARE & SUPPORT	3,843	3,843	22,335	4,000	18,750	GovWell Package (Permitting, Licensing & Code Enforcement)
101	42410	311	GRADING REVIEWS	36,525	26,625	9,975	38,125	38,750	285 New Permits at \$125 Each + 25 Second Inspections
101	42410	321	MILEAGE/TRAVEL	328	324	-	400	400	
101	42410	338	REIMBURSABLE COSTS	575	-	-	5,000	2,500	Contracted Abatements
101	42410	350	PRINT & PUBLISHING	-	-	-	750	750	Code Books / Septic System Owners Guide
101	42410	355	DUES & MEMBERSHIPS	245	160	515	350	350	See Detailed Attachment
101	42410	360	EDUCATION/TRAINING/CONFERENCES	249	96	73	1,600	1,600	See Detailed Attachment
101	42410	361	LIABILITY & PROPERTY INSURANCE	2,021	2,471	1,893	2,600	2,777	Based on Actual 2024-2025 Premiums + 10% Inflation
101	42410	390	CONTRACTED SERVICES	290,928	304,670	127,804	294,300	304,200	Average of 338 Hours (2024 & 2025 YTD) - \$75.00 Hourly
TOTAL - SERVICES & OTHER CHARGES				358,024	365,918	177,252	373,825	396,377	
DEPARTMENT TOTAL				\$ 532,198	\$ 544,873	\$ 286,641	\$ 576,549	\$ 611,248	
								<i>Change (\$)</i>	34,699
								<i>Change (%)</i>	6.02%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Building Safety

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-42410-355	\$ 150	\$ 150	International Code Council Membership	
DUES & MEMBERSHIPS	100	100	International Code Council Licensure (Barb)	
	100	100	Minnesota Building Permit Technician Association Membership	
	-	-		
	350	350		
101-42410-360	\$ 75	\$ 92	Safe Assure - Employee Safety Training Program	
EDUCATION / TRAINING / CONFERENCE	300	300	(2) Minnesota Building Permit Technician Association Fall Conference	
	200	200	Minnesota Building Officials Conference (Spring & Fall)	
	1,000	1,000	International Code Council Conference	
	25	8	Rounding	
	-	-		
	1,600	1,600		



42500 - Emergency Management

Account Number			Account Description	Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Budget 2026	Comments
Fund	Department	Object							
101	42500	210	OPERATING SUPPLIES	\$ 216	\$ 976	\$ 426	\$ 4,000	\$ 4,000	Siren Batteries / 800mhz Radio Batteries & Supplies
TOTAL - SUPPLIES				216	976	426	4,000	4,000	
101	42500	322	UTILITIES	761	1,050	767	1,100	1,000	Electricity for Emergency Sirens
101	42500	360	EDUCATION/TRAINING/CONFERENCES	-	-	-	1,500	1,500	NIMS / Other Emergency Related Training
101	42500	390	CONTRACTED SERVICES	-	3,315	3,465	10,175	10,175	Wright County IT: 800 MHz radio service (35) @ \$105 / Siren Services
TOTAL - SERVICES & OTHER CHARGES				761	4,365	4,232	12,775	12,675	
101	42500	500	CAPITAL OUTLAY (GENERAL)	-	3,211	6,562	9,000	-	
TOTAL - CAPITAL OUTLAY				-	3,211	6,562	9,000	-	
DEPARTMENT TOTAL				\$ 977	\$ 8,552	\$ 11,220	\$ 25,775	\$ 16,675	
							<i>Change (\$)</i>	<i>(9,100)</i>	
							<i>Change (%)</i>	<i>-35.31%</i>	



42710 - Animal Control

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	42710	390	CONTRACTED SERVICES	\$ 20,833	\$ 21,812	\$ 8,659	\$ 22,000	\$ 20,500	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
TOTAL - SERVICES & OTHER CHARGES				20,833	21,812	8,659	22,000	20,500	
DEPARTMENT TOTAL				\$ 20,833	\$ 21,812	\$ 8,659	\$ 22,000	\$ 20,500	
							<i>Change (\$)</i>	<i>(1,500)</i>	
							<i>Change (%)</i>	<i>-6.82%</i>	



43100 - Street Maintenance

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	43100	101	FULL-TIME EMPLOYEES REGULAR	\$ 525,424	\$ 620,008	\$ 364,852	\$ 677,429	\$ 731,041	
101	43100	102	FULL-TIME - OVERTIME	19,111	10,783	5,494	15,000	15,000	
101	43100	104	PART-TIME - EMPLOYEES REGULAR	19,640	31,253	8,452	37,440	31,680	Includes 3 Seasonal Staff (12 Week Positions @ 40 Hours)
101	43100	119	PAYROLL ALLOCATION	(8,778)	(9,641)	-	(10,000)	(10,000)	Storm Water Payroll Allocation
101	43100	121	PERA	40,138	47,152	27,766	51,932	55,953	
101	43100	122	FICA AND MEDICARE	41,873	49,775	28,452	55,835	59,496	
101	43100	130	OTHER EMPLOYER PAID INS	93,607	81,616	56,047	88,396	95,953	
101	43100	135	MN PAID LEAVE	-	-	-	-	3,422	
101	43100	150	WORKERS COMPENSATION	39,321	36,187	35,749	35,786	18,928	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				770,337	867,134	526,813	951,818	1,001,473	
101	43100	201	OFFICE SUPPLIES AND EXPENSES	1,177	863	750	1,075	800	See Detailed Attachment
101	43100	210	OPERATING SUPPLIES	9,878	9,327	4,953	8,710	8,710	See Detailed Attachment
101	43100	220	REPAIR/MAINT SUPPLY	7,498	9,093	3,558	9,380	10,300	See Detailed Attachment
101	43100	225	UNIFORMS/CLOTHING ALLOWANCE	5,995	5,062	1,897	6,750	6,350	See Detailed Attachment
101	43100	227	SAFETY SUPPLIES	6,466	4,368	3,932	5,195	5,450	See Detailed Attachment
101	43100	234	BLACKTOP SUPPLIES	34,512	20,081	13,728	34,850	29,600	See Detailed Attachment
101	43100	240	SMALL TOOLS/EQUIPMENT	8,158	8,707	4,037	10,470	10,600	See Detailed Attachment
101	43100	270	SAND AND GRAVEL	27,745	34,340	30,269	30,800	31,625	See Detailed Attachment
101	43100	272	SALT AND SAND	123,192	91,123	22,680	97,825	102,120	See Detailed Attachment
101	43100	293	SIGN/SIGNAL MATERIAL PURCHASED	21,429	18,506	8,019	23,340	22,310	See Detailed Attachment
TOTAL - SUPPLIES				246,049	201,471	93,821	228,395	227,865	
101	43100	309	SOFTWARE & SUPPORT	-	-	-	600	-	
101	43100	320	TELEPHONE	6,008	5,933	2,480	5,460	4,820	Cell Phones (\$40 x 8) + Tablet (\$40) + + Replacement Allowance (\$500)
101	43100	325	GARBAGE SERVICE	2,889	448	341	1,500	1,500	See Detailed Attachment
101	43100	350	PRINT & PUBLISHING	39	-	-	-	-	
101	43100	355	DUES & MEMBERSHIPS	100	100	100	150	150	MSSA (Minnesota Street Supervisors Association)
101	43100	360	EDUCATION/TRAINING/CONFERENCES	5,324	5,451	5,128	6,400	6,050	See Detailed Attachment
101	43100	361	LIABILITY AND PROPERTY INSURAN	12,652	13,760	11,115	15,265	16,302	Based on Actual 2024-2025 Premiums + 10% Inflation
101	43100	390	CONTRACTED SERVICES	24,714	37,375	60,559	46,375	70,350	See Detailed Attachment
101	43100	410	RENTALS	19,270	15,445	3,640	20,900	15,300	See Detailed Attachment
101	43100	436	DUSTCOATING	23,394	22,050	24,530	30,800	46,186	See Detailed Attachment
101	43100	445	COMMUNITY EVENTS	7,771	11,336	6,440	10,000	8,500	Clean Up Day (Offset by Revenues in 101-34305)
TOTAL - SERVICES & OTHER CHARGES				102,161	111,898	114,332	137,450	169,158	
101	43100	501	EQUIPMENT	5,715	23,868	-	10,000	10,000	Allowance for Small Equipment and Attachments
TOTAL - CAPITAL OUTLAY				5,715	23,868	-	10,000	10,000	
DEPARTMENT TOTAL				\$ 1,124,261	\$ 1,204,371	\$ 734,966	\$ 1,327,663	\$ 1,408,496	
								<i>Change (\$)</i>	80,833
								<i>Change (%)</i>	6.09%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Streets

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-43100-201 OFFICE SUPPLIES	\$ 925 150 1,075	\$ 650 150 800	Background checks and drug testing (Seasonals) Office Supplies	
101-43100-210 OPERATING SUPPLIES	\$ 1,560 800 450 5,100 300 500 8,710	\$ 1,560 800 450 5,100 300 500 8,710	Herbicide Lath/Fiberglass Markers Acetylene/Torch Supplies Pressure Washer Detergent Road Clean-up Supplies Miscellaneous	Operating supplies are needed for Street Department functions including spraying, snow removal operations marking, vehicle cleaning and other department functions. Amounts are based on prior history and department usage and service levels.
101-43100-220 REPAIR/MAINT SUPPLIES	\$ 1,050 375 1,500 100 125 250 2,000 1,500 900 580 - 1,000 - 9,380	\$ 1,050 380 1,600 100 138 250 2,000 1,800 800 600 500 1,000 82 10,300	Grass Seed Erosion Control Blanket and Stakes Lumber for Misc. repairs: Sidewalks, Mailboxes Hardware for Mailbox repairs Straw for turf establishment/erosion control Irrigation Supplies for facilities and plow damage Sidewalk Panel Repairs - Concrete & Delivery Manhole/catch basin/lid repairs Propane for patching Rock / Gravel repairs Concrete Bags for Field Repairs Brine Tanks - Valves/Fittings/Etc. Rounding	Repairs would be applicable to Street Department functions for streets and ROW maintenance.
101-43100-225 UNIFORMS/CLOTHING ALLOWANCE	\$ 3,200 2,200 600 750 6,750	\$ 3,200 2,050 300 800 6,350	Clothing (8 Fulltime Employees @ \$400) Boots (8 Fulltime @ \$200 & 3 Part-Time @ \$150) Summer seasonal uniform allowance Hats	Clothing allowances for eight full time employees, three summer seasonal employees.
101-43100-227 SAFETY SUPPLIES	\$ 1,200 1,000 220 325 150 200 500 - 1,600 - 5,195	\$ 1,200 1,000 220 325 150 200 500 250 1,600 5 5,450	Cones/Barricades Safety Vests Hearing protection + Sound Deadening Gloves Eye protection Hard hats/face shields Hands-Free Radio/Cell-Phone Mounts Lanyard Harness Device Reflective jackets Rounding	Used for the purchase of required safety gear.



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Streets

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment			
101-43100-234 BLACKTOP SUPPLIES	\$ 350 6,000 28,500 - 34,850	\$ 350 5,000 24,250 - 29,600	Cold mix Tack oil Asphalt Mix	Includes purchase of approximately 250 ton of mix at roughly \$97/ton. 2025 mix prices at \$85/ton. Total mix purchased should be decreased with the addition of Mill/Overlay projects and reconstruction projects ongoing.			
101-43100-240 SMALL TOOLS & EQUIPMENT	\$ 600 1,200 1,520 550 500 1,000 2,000 600 1,500 1,000 10,470	\$ 500 1,200 1,750 550 500 1,000 2,000 600 1,500 1,000 10,600	Blacktopping Tools Chainsaw Chop saw blades Chains/Binders Jackhammer bits Cordless Power Tools Brine Tanks/Supplies Backpack Blower Jetter Tips Other Unidentified Tools		Tools that are used routinely in department operations that need to be replaced or added to inventory.		
101-43100-270 SAND AND GRAVEL	\$ 11,000 19,800 - - - 30,800	\$ 11,500 - 8,625 5,750 5,750 31,625	Misc. Repairs and Shouldering Prior Year Total 60th Street O'Brian, 96th, O'day horseshoe Kahler Ave./ 92nd Street			Staff has continued to try to keep each section of gravel road up to a 4" minimum. Switching gravel composition to a Class 5 modified blend that is slightly more expensive but retains shape and moisture better to reduce maintenance blading and bette dust coating retention.	
101-43100-272 SALT AND SAND	\$ 97,825 - - - - 97,825	\$ - 93,340 1,000 2,680 5,100 102,120	Prior Year Total Regular Road Salt - 900 Tons @ \$103.71 per ton. Sand - 100 Tons @ \$10 per ton Anti-Icing Chemicals - 4 Totes @ \$670 per tote. Apex chloride for use on tandems for cold weather events				Snow removal operations has consistently used this amount of salt. With new streets being added we must continue to budget for this amount of salt. Staff is continuing to use new methods to make salt application more efficient and environmentally mindful.
101-43100-293 SIGN/SIGNAL MATERIALS	\$ 600 1,100 560 4,500 1,000 2,080 3,300 3,600 2,000 3,600 1,000 23,340	\$ 600 1,100 560 3,750 1,000 2,100 3,450 2,350 1,000 5,400 1,000 22,310	Sign Cad Annual Maintenance- Sign Design Sign Trak Annual Maintenance- Sign Inventory Traffic signal bulbs 125 posts (round/U-channel) avg. \$30/post Hardware: brackets, fineals, bolts, etc. Film (4) @ \$525/roll Sign blanks (Estimate 150) Flashing Stop Signs/Speed Warning capable signs Breakaways for center medians Solar - Flashing Crosswalk Signs (1 Set) Concrete (Estimate 250 Bags)	We are into more of a maintenance trend with signs. We have continued to see costs for materials and new developments being added which needs to have maintenance costs reflected. Estimates are based off of historic trends with the additions of more Flashing signage to be mounted on sign posts in developments.			



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Streets

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment		
101-43100-325 GARBAGE SERVICE	1,000 500 -	1,000 500 -	Roadside Debris & Appliances Tires	Used for the disposal of commonplace items that are typically retrieved on road side clean-up or to recycle items such as tires, bulbs, appliances.		
	1,500	1,500				
101-43100-360 EDUCATION / TRAINING / CONFERENCE	\$ 230 225 4,777 1,000 100 68	\$ 230 225 4,505 1,000 50 40	ATSSA St. Cloud Fall Maintenance Expo Safe Assure - Employee Safety Training Program LTAP Courses: Pavement Mngt., Stormwater, Salting MN Loss Control Workshop Unidentified safety courses; contingency; rounding	Primary expense is for the safety training provided by Safe Assure. This also includes sending two employees to be educated for the sign updates. Additional specialty training for employees on an individual basis.		
	6,400	6,050				
101-43100-390 CONTRACTED SERVICES	\$ 725 750 2,000 10,000 30,150 750 2,000 -	\$ 850 750 2,000 10,000 54,000 750 2,000 -	Fire Extinguisher Maintenance- Dehmers Pressure Washer Service- Hotsy Off-site light service, Kirsch Electric Concrete Repairs, cross gutters, cross walks, curbing Albertville Compost Site Cost Sharing Wright County Signal Light Maintenance Per Contract Contingency - Unidentified or emergency services.		Contracted services for specialty services that are necessary for department functions. The majority of these services are required and need to be performed by trained professionals.	
	46,375	70,350				
101-43100-410 RENTALS	\$ 9,000 9,400 - 2,500	\$ - 9,400 3,400 2,500	Loader Rental - Winter Snow Removal (2 Months) Compost Screen Rental (2 Weeks) Bulldozer & Conveyor Rental (Road Project Millings) Other Equipment Rental			Rentals to perform street related functions.
	20,900	15,300				
101-43100-436 DUSTCOATING	\$ 25,800 5,000 -	\$ 41,186 5,000 -	Initial Dust Control Application Secondary dust control application.	This increase was recommended by the P/W Subcommittee and includes all gravel roads being treated once. Appx. 30,967 gallons at est. \$1.31/gallon.		
	30,800	46,186				



43150 - Engineering

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	43150	302	ENGINEERING FEES	\$ 62,918	\$ 52,304	\$ 33,131	\$ 68,200	\$ 64,900	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average Aerial Photography for City Map Layers (from Wright County) See Detailed Attachment
101	43150	309	SOFTWARE & SUPPORT	-	-	-	2,000	2,000	
101	43150	315	GIS SERVICES	-	19,468	14,786	30,120	21,660	
TOTAL - SERVICES & OTHER CHARGES				62,918	71,772	47,917	100,320	88,560	
DEPARTMENT TOTAL				\$ 62,918	\$ 71,772	\$ 47,917	\$ 100,320	\$ 88,560	
								<i>Change (\$)</i>	<i>(11,760)</i>
								<i>Change (%)</i>	<i>-11.72%</i>



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Engineering

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-43150-315	\$ 16,620	\$ 15,660	Base GIS Services & Licenses - Hakanson Anderson	
GIS SERVICES	13,500	6,000	GIS Projects - Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average	
	-	-		
	30,120	21,660		



43160 - Street Lights

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	43160	322	UTILITIES	\$ 173,395	\$ 178,473	\$ 95,043	\$ 179,520	\$ 193,800	Based on 2025 YTD Monthly Average + 2% Inflation Additions to Street Light System in Accordance With Street Light Policy
101	43160	390	CONTRACTED SERVICES	-	-	-	5,000	5,000	
TOTAL - SERVICES & OTHER CHARGES				173,395	178,473	95,043	184,520	198,800	
DEPARTMENT TOTAL				\$ 173,395	\$ 178,473	\$ 95,043	\$ 184,520	\$ 198,800	
							<i>Change (\$)</i>	<i>14,280</i>	
							<i>Change (%)</i>	<i>7.74%</i>	



43240 - Fleet Management

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	43240	101	FULL-TIME EMPLOYEES REGULAR	\$ 84,072	\$ 151,571	\$ 77,456	\$ 163,324	\$ 173,106	
101	43240	102	OVERTIME	844	564	1,009	1,500	1,500	
101	43240	121	PERA	6,481	11,410	5,740	12,362	13,095	
101	43240	122	FICA AND MEDICARE	6,331	10,994	5,671	12,609	13,357	
101	43240	130	OTHER EMPLOYER PAID INS	9,790	23,075	14,227	25,643	37,041	
101	43240	135	MN PAID LEAVE	-	-	-	-	768	
101	43240	150	WORKERS COMPENSATION	2,816	3,612	6,373	3,801	4,664	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				110,335	201,226	110,476	219,239	243,531	
101	43240	202	FUEL	83,662	69,474	51,468	89,851	83,287	See Detailed Attachment
101	43240	210	OPERATING SUPPLIES	59,691	60,088	22,831	65,500	68,000	See Detailed Attachment
101	43240	220	REPAIR/MAINT SUPPLY	55,245	71,616	35,520	84,342	85,000	See Detailed Attachment
101	43240	225	UNIFORMS/CLOTHING ALLOWANCE	3,338	4,183	1,749	7,784	4,560	See Detailed Attachment
101	43240	240	SMALL TOOLS/EQUIPMENT	8,019	8,577	7,229	10,000	10,000	See Detailed Attachment
101	43240	298	W/S FLEET EXPENSES	(18,060)	(21,293)	-	(19,000)	(21,000)	Allocation of Utility Fund Fleet Repairs & Maintenance
TOTAL - SUPPLIES				191,895	192,644	118,797	238,477	229,847	
101	43240	309	SOFTWARE & SUPPORT	2,288	8,314	5,919	9,900	12,300	See Detailed Attachment
101	43240	320	TELEPHONE	655	991	506	1,480	1,160	Cell Phones (\$40 x 2) + Replacement Allowance (\$200)
101	43240	360	EDUCATION/TRAINING/CONFERENCES	636	423	737	900	1,450	See Detailed Attachment
101	43240	361	LIABILITY AND PROPERTY INS	1,008	1,280	1,000	1,373	1,466	Based on Actual 2024-2025 Premiums + 10% Inflation
101	43240	390	CONTRACTED SERVICES	27,205	32,342	16,013	35,000	30,000	See Detailed Attachment
TOTAL - SERVICES & OTHER CHARGES				31,793	43,350	24,175	48,653	46,376	
DEPARTMENT TOTAL				\$ 334,022	\$ 437,220	\$ 253,448	\$ 506,369	\$ 519,754	
								<i>Change (\$)</i>	13,385
								<i>Change (%)</i>	2.64%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Fleet Management

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-43240-202 FUEL	\$ 126,000 400 150 (36,700) 89,851	\$ 112,000 400 150 (29,263) 83,287	Diesel/Gasoline DEF Fluid Diesel Treatment/Anti-gel Allocated to: Building, Fire & Utilities (~26% for 2024)	Based on historical total gallon usage by all departments: 2020 = 30,372 gallons, 2021 = 27,899 gallons, 2022 = 30,168 gallons, 2023 = 32,000 gallons, 2024 = 33,431 gallons. 2025 Budget was based on 31,500 gallons. For 2026, staff is recommending budgeting for 32,000 gallons at \$3.50/gallon.
101-43240-210 OPERATING SUPPLIES	\$ - 16,454 5,955 2,743 24,604 15,670 74 65,500	\$ 1,000 17,387 5,655 3,065 25,495 15,300 98 68,000	License Tabs: 50 vehicles ~ \$20 Each - Every Other Year Oil: Hydraulic, 10-30, 15-40, Grease Brooms: Main/Gutter brooms for sweeper Filters Cutting Edges, 8 V-plows, Road Grader, etc. Tires: Based on historical average of fleet. Contingency / Rounding	This includes necessary supplies to keep fleet running and are essential to keep both inventoried and funded. Without these supplies, the equipment is not able to function. Estimates are based on prior usage and estimated services. Based on historical trends, 2026 increase was based on 11.75% increase over previous year. Percentage increase is averaged back to 2016 for increase amount.
101-43240-220 REPAIR/MAINT SUPPLIES	\$ 84,342 - - - - - 84,342	\$ 84,663 337 - - - - 85,000	Repair Supplies Rounding	Staff has reviewed historical data, and based on the past history, we have seen the amount of repairs steadily increasing. 2014 = \$17,789, 2015= \$22,405, 2016 = \$25,325, 2017 = \$30,720, 2018 = \$34,579, 2019 = \$38,588, 2020 = \$42,976, 2021 = \$38,381, 2022 = \$49,504, 2023 = \$55,245, 2024 = \$71,616. The 2026 budget was increased 15.53% over the two-year average for the current year, and again for the future year.
101-43240-225 UNIFORMS/CLOTHING ALLOWANCE	\$ 7,384 400 - 7,784	\$ 4,160 400 - 4,560	Uniform & Towel Service (2 Employees @ \$40 Weekly) Boots (2 Fulltime Employee @ \$200)	Includes the laundry service for our two mechanics plus the service for our shop rags through Cintas.
101-43240-240 SMALL TOOLS/EQUIPMENT	\$ 10,000 - - - - - 10,000	\$ - 3,000 2,000 2,500 2,500 - 10,000	Prior Year Total Plasma cutter A/C tools, filler and fittings Scanning & diagnostic tools, MACK/CAT Contracts Misc. handtools	Used for the purchase of a variety of larger specialty tools to do in-house diagnostics and repairs and also includes misc. handtools.
101-43240-309 SOFTWARE & SUPPORT	\$ 300 9,600 - 9,900	\$ 300 12,000 - 12,300	Tatems Software GPS Monitoring (\$1,000 Monthly)	
101-43240-360 EDUCATION / TRAINING / CONFERENCE	\$ 507 200 100 93 900	\$ 1,110 200 100 40 1,450	Safe Assure - Employee Safety Training Program DOT inspection certification Tatems training Contingency / Rounding	Fleet portion of the MMUA safety program, specialty training for other employees to operate Tatems fleet software.
101-43240-390 CONTRACTED SERVICES	\$ 5,000 5,000 20,000 5,000 - 35,000	\$ 5,000 5,000 15,000 5,000 - 30,000	Diagnostics Hydraulic/Cylinder repairs Major repairs Specialty repairs, DOT inspections, misc.	These are specific services that staff can not perform in house but we routinely use and rely on. Major repairs have not been needed in a couple of years but one transmission, engine or hydraulic failure could eat up this entire budget and then some.



45200 - Park Maintenance

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	45200	101	FULL-TIME EMPLOYEES REGULAR	\$ 279,097	\$ 392,285	\$ 227,245	\$ 418,246	\$ 445,988	
101	45200	102	FULL-TIME - OVERTIME	8,147	6,798	5,797	8,000	8,000	
101	45200	104	PART-TIME EMPLOYEES REGULAR	28,188	22,585	19,784	43,680	36,960	Includes 3 Seasonal Staff (14 Week Positions @ 40 Hours)
101	45200	119	PAYROLL ALLOCATION	-	(5,334)	-	-	(1,000)	Storm Water Payroll Allocation
101	45200	121	PERA	21,801	29,928	17,260	31,968	34,049	
101	45200	122	FICA AND MEDICARE	23,956	32,006	19,195	35,949	37,558	
101	45200	130	OTHER EMPLOYER PAID INS	32,507	44,126	31,106	49,139	52,611	
101	45200	135	MN PAID LEAVE	-	-	-	-	2,160	
101	45200	150	WORKERS COMPENSATION	16,443	17,714	23,457	19,007	14,657	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				410,138	540,109	343,844	605,989	630,983	
101	45200	201	OFFICE SUPPLIES AND EXPENSES	832	443	862	1,000	1,000	
101	45200	210	OPERATING SUPPLIES	59,460	61,946	51,523	65,000	70,000	See Detailed Attachment
101	45200	220	REPAIR/MAINT SUPPLY	19,195	23,503	16,012	28,000	28,000	See Detailed Attachment
101	45200	225	UNIFORMS/CLOTHING ALLOWANCE	3,323	3,264	1,587	4,500	4,700	See Detailed Attachment
101	45200	227	SAFETY SUPPLIES	1,237	961	919	1,500	1,500	
101	45200	240	SMALL TOOLS/EQUIPMENT	3,278	2,786	2,411	3,000	3,000	
TOTAL - SUPPLIES				87,325	92,903	73,313	103,000	108,200	
101	45200	320	TELEPHONE	5,205	2,957	1,635	3,840	3,380	Cell Phones (\$40 x 5) + Tablet (\$40) + Replacement Allowance (\$500)
101	45200	321	MILEAGE/TRAVEL	76	99	-	-	100	
101	45200	322	UTILITIES	64,320	51,735	20,375	57,000	53,000	Natural Gas / Electricity / Irrigation
101	45200	355	DUES & MEMBERSHIPS	1,779	1,855	1,870	1,855	1,870	See Detailed Attachment
101	45200	360	EDUCATION/TRAINING/CONFERENCES	8,061	6,686	2,810	8,900	9,800	See Detailed Attachment
101	45200	361	LIABILITY AND PROPERTY INSURAN	32,699	37,263	25,538	35,071	37,455	Based on Actual 2024-2025 Premiums + 10% Inflation
101	45200	390	CONTRACTED SERVICES	33,880	33,902	25,158	47,000	53,600	See Detailed Attachment
101	45200	410	RENTALS	758	511	1,261	2,000	2,000	
101	45200	441	LICENSES, TAXES & FEES	1,324	-	-	-	-	
TOTAL - SERVICES & OTHER CHARGES				148,102	135,008	78,646	155,666	161,205	
101	45200	501	EQUIPMENT	6,915	9,731	9,714	10,000	10,000	Allowance for used Small Equipment and Attachments
TOTAL - CAPITAL OUTLAY				6,915	9,731	9,714	10,000	10,000	
DEPARTMENT TOTAL				\$ 652,480	\$ 777,751	\$ 505,518	\$ 874,655	\$ 910,388	
								<i>Change (\$)</i>	35,733
								<i>Change (%)</i>	4.09%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-45200-210	\$ 10,000	\$ 10,000	Fertilizer & Herbicide	
OPERATING SUPPLIES	10,000	10,000	Mulch	
	4,000	4,000	Ballfield Paint	
	6,000	6,000	Field Maintenance Supplies (Chalk, Aglime, Bases)	
	15,000	18,000	Playground Woodchips	
	16,000	17,000	Court Repair and Maintenance	
	1,000	1,000	Dust Control Soccer Field	
	3,000	4,000	Miscellaneous Supplies	
	65,000	70,000		
101-45200-220	\$ 6,000	\$ 6,000	Irrigation Maintenance	
REPAIR/MAINT SUPPLIES	15,000	15,000	Playground Maintenance	
	2,000	2,000	Splash Pad Maintenance	
	5,000	5,000	Misc. Repairs (Shelters, Planters, Fencing)	
	28,000	28,000		
101-45200-225	\$ 2,000	\$ 2,000	Clothing (5 Fulltime Employees@ \$400	
UNIFORMS/CLOTHING ALLOWANCE	600	600	Clothing - 4 Seasonal Employees @ \$150	
	1,600	1,600	Boots (5 Fulltime @ \$200 + 4 Seasonal @ \$150)	
	300	500	Hats	
	4,500	4,700		
101-45200-355	\$ 525	\$ 525	MRPA - Agency Membership	
DUES & MEMBERSHIPS	900	900	MRPA - (5) Professional Memberships	
	180	180	National Recreation and Park Association Membership	
	250	265	Greater Minnesota Parks & Trails	
	1,855	1,870		
101-45200-360	\$ 2,537	\$ 3,489	Safe Assure - Employee Safety Training Program	
EDUCATION / TRAINING / CONFERENCE	4,500	4,500	Parks Maintenance Trainings & Conferences	
	1,800	1,800	Certification Classes	
	63	11	Rounding	
	8,900	9,800		
101-45200-390	\$ 20,000	\$ 20,000	Portable Bathrooms	Park Planning increase due to all the current and future park projects. Pays for cross project coordination and general park planning questions.
CONTRACTED SERVICES	12,000	15,000	Irrigation System Repairs & Maintenance	
	5,000	5,000	Park Consultant Services (HKGi, MNL, Ash Shield, etc.)	
	10,000	10,000	Friends of the Mississippi River - Natural Resources	
	-	3,600	Dock Installation & Removal (Carrick's Landing)	
	47,000	53,600		



45250 - Recreation

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	45250	101	FULL-TIME EMPLOYEES REGULAR	\$ 120,074	\$ 148,800	\$ 95,044	\$ 179,066	\$ 192,315	
101	45250	102	FULL-TIME - OVERTIME	3,131	3,440	279	2,500	3,500	
101	45250	104	PART-TIME EMPLOYEES REGULAR	40,140	25,943	15,276	30,000	32,000	
101	45250	121	PERA	9,119	11,437	7,311	13,617	14,686	
101	45250	122	FICA AND MEDICARE	12,174	13,266	8,292	16,185	17,428	
101	45250	130	OTHER EMPLOYER PAID INS	16,853	22,171	17,246	27,638	29,156	
101	45250	135	MN PAID LEAVE	-	-	-	-	1,002	
101	45250	150	WORKERS COMPENSATION	2,083	1,837	1,385	1,666	593	Based on Actual 2025-2026 Premiums + 3% Inflation
TOTAL - PERSONAL SERVICES				203,575	226,895	144,832	270,672	290,680	
101	45250	201	OFFICE SUPPLIES AND EXPENSES	1,776	2,732	1,160	1,500	2,000	
101	45250	210	OPERATING SUPPLIES	7,445	17,633	11,830	20,000	20,000	Program Implementation Supplies & Equipment
101	45250	225	UNIFORMS	670	396	773	1,150	1,500	See Detailed Attachment
TOTAL - SUPPLIES				9,891	20,761	13,763	22,650	23,500	
101	45250	309	SOFTWARE & SUPPORT	4,533	4,265	6,533	4,400	4,600	See Detailed Attachment
101	45250	320	TELEPHONE	854	1,005	564	1,280	1,160	Cell Phones (\$40 x 2) + Replacement Allowance (\$200)
101	45250	350	PRINT & PUBLISHING	1,160	1,948	487	3,000	2,000	See Detailed Attachment
101	45250	355	DUES & MEMBERSHIPS	1,572	1,870	1,977	1,935	2,020	See Detailed Attachment
101	45250	360	EDUCATION/TRAINING/CONFERENCES	1,037	2,458	787	3,200	3,000	See Detailed Attachment
101	45250	361	LIABILITY AND PROPERTY INSURAN	1,076	1,305	1,721	2,363	2,524	Based on Actual 2024-2025 Premiums + 10% Inflation
101	45250	390	CONTRACTED SERVICES	12,828	3,791	1,886	10,000	5,000	Program Instructors & Facilities
101	45250	445	COMMUNITY EVENTS	24,671	21,608	5,846	23,000	23,000	See Detailed Attachment
101	45250	490	PRAIRIE FESTIVAL	28,114	32,633	1,895	28,060	28,720	See Detailed Attachment
TOTAL - SERVICES & OTHER CHARGES				75,844	70,883	21,696	77,238	72,024	
DEPARTMENT TOTAL				\$ 289,311	\$ 318,538	\$ 180,291	\$ 370,560	\$ 386,204	
								<i>Change (\$)</i>	15,644
								<i>Change (%)</i>	4.22%



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-45250-225 UNIFORMS/CLOTHING ALLOWANCE	\$ 800 350 - 1,150	\$ 800 700 - 1,500	Clothing (2 Fulltime Employees@ \$400) Recreation & Building Staff Uniforms	
101-45250-309 SOFTWARE & SUPPORT	\$ 3,900 500 - 4,400	\$ 4,100 500 - 4,600	RecDesk - Online Registration Software Miscellaneous Software	Miscellaneous software is seasonal and will vary from one year to the next, but will include such software as Flyer Design, Survey Design, and Video Editing.
101-45250-350 PRINT & PUBLISHING	\$ 500 2,500 - 3,000	\$ 500 1,500 - 2,000	Recreation Brochures / Signage Website, Signage, & Flyer Design	
101-45250-355 DUES & MEMBERSHIPS	\$ 360 1,500 75 - 1,935	\$ 360 1,550 70 40 2,020	MRPA - (2) Professional Memberships Music Licensing (3) Minnesota Farmer's Market Association Minnesota Association of Senior Services	
101-45250-360 EDUCATION / TRAINING / CONFERENCE	\$ 222 2,500 478 3,200	\$ 141 2,500 359 3,000	Safe Assure - Employee Safety Training Program MRPA Conference & Lodging / Meetings Other/Unidentified Training	
101-45250-445 COMMUNITY EVENTS	\$ 2,000 2,000 3,000 5,000 5,000 6,000 23,000	\$ 2,000 2,000 3,000 5,000 5,000 6,000 23,000	Easter Egg Hunt Santa Day Pumpkin Patch Tuesday Entertainment Movies / Farmers Market / Touch-A-Truck Senior Programming	
101-45250-490 PRAIRIE FESTIVAL	\$ 2,500 850 6,000 8,000 1,600 1,600 525 615 500 700 2,950 1,920 300 - 28,060	\$ 2,500 850 6,000 8,500 1,600 1,600 550 615 500 700 3,005 2,000 300 - 28,720	Bands Stage Fireworks Petting Zoo & Jump Inflatables Portable Toilets T-Shirts Website Insurance Car Show Plaques and Prizes Generators Tent Advertising Sponsor Vouchers	



45300 - Heritage Preservation Commission

Account Number			Account Description	Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Budget 2026	Comments
Fund	Department	Object							
101	45300	104	PART-TIME EMPLOYEES REGULAR	\$ 300	\$ 400	\$ -	\$ 1,680	\$ 1,680	5 Members + 2 Alternates - 12 Meetings at \$20 Per Meeting
TOTAL - PERSONAL SERVICES				300	400	-	1,680	1,680	
101	45300	201	OFFICE SUPPLIES AND EXPENSES	21	69	-	500	500	
TOTAL - SUPPLIES				21	69	-	500	500	
101	45300	360	EDUCATION/TRAINING/CONFERENCES	607	589	-	500	600	Minnesota State Historic Preservation Office (SHPO) Conference
TOTAL - SERVICES & OTHER CHARGES				607	589	-	500	600	
DEPARTMENT TOTAL				\$ 928	\$ 1,057	\$ -	\$ 2,680	\$ 2,780	
							<i>Change (\$)</i>	100	
							<i>Change (%)</i>	3.73%	



45350 - Parks and Recreation Commission

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	45350	104	PART-TIME EMPLOYEES REGULAR	\$ 550	\$ 330	\$ -	\$ 1,920	\$ 1,920	7 Members + Alternate - 12 Meetings at \$20 Per Meeting
TOTAL - PERSONAL SERVICES			550	330	-	1,920	1,920		
101	45350	210	OPERATING SUPPLIES	205	93	144	500	500	
TOTAL - SUPPLIES			205	93	144	500	500		
101	45350	360	EDUCATION/TRAINING/CONFERENCES	60	-	-	-	-	
TOTAL - SERVICES & OTHER CHARGES			60	-	-	-	-		
DEPARTMENT TOTAL				\$ 815	\$ 423	\$ 144	\$ 2,420	\$ 2,420	
						<i>Change (\$)</i>		-	
						<i>Change (%)</i>		0.00%	



46530 - Planning Commission

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	46530	104	PART-TIME EMPLOYEES REGULAR	\$ 1,440	\$ 1,260	\$ -	\$ 3,000	\$ 3,000	7 Members + Alternate - 24 Meetings at \$30 Per Meeting
TOTAL - PERSONAL SERVICES			1,440	1,260	-	3,000	3,000		
101	46530	210	OPERATING SUPPLIES	11	-	12	500	500	
TOTAL - SUPPLIES			11	-	12	500	500		
DEPARTMENT TOTAL			\$ 1,451	\$ 1,260	\$ 12	\$ 3,500	\$ 3,500		
							<i>Change (\$)</i>	-	
							<i>Change (%)</i>	0.00%	



46570 - Planning

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	46570	303	PLANNING FEES	\$ 85,743	\$ 84,397	\$ 36,600	\$ 90,640	\$ 85,490	Based on 2023 - 2024 Actuals & 2025 YTD Monthly Average
TOTAL - SERVICES & OTHER CHARGES				85,743	84,397	36,600	90,640	85,490	
DEPARTMENT TOTAL				\$ 85,743	\$ 84,397	\$ 36,600	\$ 90,640	\$ 85,490	
							<i>Change (\$)</i>	<i>(5,150)</i>	
							<i>Change (%)</i>	<i>-5.68%</i>	



46580 - Economic Development

Account Number			Account Description	Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Budget 2026	Comments
Fund	Department	Object							
101	46580	104	PART-TIME EMPLOYEES REGULAR	\$ -	\$ 250	\$ 125	\$ 500	\$ 500	5 EDA Commissioners - Estimate 4 Meetings @ \$25 Per Meeting
101	46580	122	FICA AND MEDICARE	-	11	-	-	-	
TOTAL - PERSONAL SERVICES				-	261	125	500	500	
101	46580	208	MEETING SUPPLIES	-	-	-	100	-	
TOTAL - SUPPLIES				-	-	-	100	-	
101	46580	350	PRINT & PUBLISHING	-	103	-	-	-	
101	46580	355	DUES & MEMBERSHIPS	4,229	4,229	5,826	5,560	6,060	See Detailed Attachment
101	46580	360	EDUCATION/TRAINING/CONFERENCES	365	350	445	600	600	See Detailed Attachment
101	46580	380	MARKETING	-	-	-	5,000	-	
101	46580	390	CONTRACTED SERVICES	-	-	-	5,000	5,000	Development Consultants; Contracted Studies
TOTAL - SERVICES & OTHER CHARGES				4,594	4,682	6,271	16,160	11,660	
DEPARTMENT TOTAL				\$ 4,594	\$ 4,944	\$ 6,396	\$ 16,760	\$ 12,160	
								<i>Change (\$)</i>	<i>(4,600)</i>
								<i>Change (%)</i>	<i>-27.45%</i>



City of Otsego
 General Fund Budget - 2026
 Detail of Line Item Requests
 Economic Development

Account No. & Description	Budget 2025	Budget 2026	Item Detail / Description	Comment
101-46580-355	\$ 4,500	\$ 5,000	Wright County Economic Development Partnership	
DUES & MEMBERSHIPS	400	400	I-94 West Chamber of Commerce	
	400	400	Elk River Area Chamber of Commerce	
	260	260	Initiative Foundation	
	5,560	6,060		
101-46580-360	\$ 400	\$ 400	Economic Development Seminars (Ehlers Seminar)	
EDUCATION / TRAINING / CONFERENCE	200	200	I-94 Chamber / Elk River Chamber / Wright County EDP - Events	
	-	-		
	600	600		



49300 - Interfund Transfers

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	Comments
Fund	Department	Object		2023	2024	2025	2025	2026	
101	49300	720	OPERATING TRANSFERS	\$ 710,829	\$ -	\$ -	\$ -	\$ -	
TOTAL - INTERFUND TRANSFERS				710,829	-	-	-	-	
DEPARTMENT TOTAL				\$ 710,829	\$ -	\$ -	\$ -	\$ -	
						<i>Change (\$)</i>		-	
						<i>Change (%)</i>	<i>#DIV/0!</i>		

Emergency Services Director Rausch	Page	Completed	12:00 PM
Police Services	27		
Public Safety Commission	28		
Fire Protection	29		
Fire & Emergency Services Facility	31		
Emergency Management	35		

Assistant Administrator Hille	Page	Completed	4:30 PM
Human Resources	18		
Communications	20		
Building Safety	33		

IT Manager Boyd	Page	Completed	1:30 PM
Information Technology	15		

City Administrator Flaherty	Page	Completed	5:00 PM
Revenues	2		
City Council	5		
City Administrator	7		
Assessing	12		
Finance	13		
Legal	17		
Animal Control	36		
Engineering	41		
Heritage Preservation Commission	50		
Planning Commission	52		
Planning	53		
Economic Development	54		
Interfund Transfers	56		

Streets Manager Lamson	Page	Completed	2:00 PM
City Hall & Public Works Building	24		
Old Township Site	26		
Street Maintenance	37		
Street Lights	43		
Fleet Management	44		

Parks & Recreation Director Jacobs	Page	Completed	3:00 PM
Prairie Center	22		
Park Maintenance	46		
Recreation	48		
Parks and Recreation Commission	51		

City Clerk Etzel	Page	Completed	4:00 PM
Administration	9		
Elections	11		



**City of Otsego
Fund Balance Policy
General Fund Transfer
2025**

	Calculation	Comments
2025 General Fund Budget	9,940,102	Resolution 2024-87
Minimum Fund Balance	4,473,046	The City's Fund Balance states that the minimum General Fund Balance should be 45% of the subsequent year budget.
2024 Ending Fund Balance	5,537,452	Per Audited Financial Statements
	(294,193)	Less: Fund Balance from Insurance Reserve Fund (#204) - Grouped with General for Financial Reporting
	(69,614)	Less: Fund Balance from Educational Programming Fund (#215) - Grouped with General for Financial Reporting
	(180,133)	Less: Restricted Fund Balance - Public Safety Aid Distribution in 2023 (Restricted for Law Enforcement Contracts)
	(149,029)	Less: Nonspendable Fund Balance - Financial Reporting Requirement - Funds actually have already been expended.
	(202,200)	Less: Nonspendable Fund Balance - Financial Reporting Requirement - Future funds from land for resale proceeds.
Fund Balance Available (Unassigned)	<u>4,642,283</u>	
% of Current Year's Budget	46.70%	
Transfer	<u>169,237</u>	Presented to City Council for Discussion on August 4, 2025

ILLUSTRATION - INCLUDING PUBLIC SAFETY AID

Fund Balance Available (Unassigned)	4,642,283	
	<u>180,133</u>	Add: Restricted Fund Balance - Public Safety Aid Distribution in 2023 (Restricted for Law Enforcement Contracts)
Fund Balance Available (For Budget)	<u>4,822,416</u>	
% of Current Year's Budget	48.51%	
Minimum Fund Balance	4,473,046	
Transfer	<u>349,370</u>	Not a formal recommendation; illustrative purposes only.

FUTURE VIEW

Unassigned Fund Balance	4,642,283	
2026 General Fund Budget	11,087,481	As of 7-31-2025
% of Next Year's Budget	41.87%	

FUTURE VIEW (ILLUSTRATION)

Unassigned Fund Balance	4,642,283	
Restricted Fund Balance	180,133	
Less: 2025 Allocation	<u>(90,054)</u>	
Subtotal	<u>4,732,362</u>	
2026 General Fund Budget	11,087,481	As of 7-31-2025
% of Next Year's Budget	42.68%	