



2026 Annual Operating Budgets

2026 - 2035 Capital Improvement Plan

Adopted: December 8, 2025

Prepared by: Adam Flaherty, City Administrator & Finance Director



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**CITY OF OTSEGO
COUNTY OF WRIGHT
STATE OF MINNESOTA**

RESOLUTION NO: 2025-65

**ADOPTING THE 2026
ANNUAL OPERATING BUDGETS**

WHEREAS, the Otsego City Council has on December 2, 2025, held a public meeting to allow for public comment before adopting a final budget and certifying a final property tax levy; and

WHEREAS, the Otsego City Council has reviewed the proposed General, Public Utility, Debt Service, Special Revenue, and EDA fund budgets and has determined the budget is adequate to fund the respective fund operations for the year 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OTSEGO, MINNESOTA:

1. That the following revenues and expenditures (summarized) be authorized as the final budget for the operation of the General fund for 2026 as follows:

Revenues	
Property Taxes	\$7,553,534
Cable Franchise Fees	106,000
Licenses and Permits	1,904,463
Intergovernmental	186,333
Charges for Services	268,365
Miscellaneous	228,626
Transfers from Other Funds	<u>603,000</u>
Total Revenues	\$10,850,321
Fund Balance	
Use of Fund Balance in Excess of Policy	<u>\$169,237</u>
Total Revenues and Fund Balance Use	<u>\$11,019,558</u>
Expenditures	
General Government	\$2,549,850
Public Safety	4,827,286
Public Works	2,234,775
Parks and Recreation	1,306,497
Economic Development	<u>101,150</u>
Total Expenditures	<u>\$11,019,558</u>

2. That the following revenues and expenses (summarized) be authorized as the final budget for the operation of the Public Utility funds for 2026 as follows:

Revenues	
Operating	\$8,372,395
Non-Operating	1,084,179
Availability & Connection Charges	5,143,579
Special Assessments	40,248
Bond Proceeds	<u>26,441,878</u>
Total Revenues	<u>\$41,082,279</u>
Expenses	
Operating	\$4,486,687
Capital Outlay	17,851,584
Depreciation	5,144,320
Debt Service	5,411,154
Transfers to Other Funds	<u>603,000</u>
Total Expenses	<u>\$33,496,745</u>

3. That the following revenues and expenditures (summarized) be authorized as the final budget for the operation of the Debt Service funds for 2026 as follows:

Revenues	
Property Taxes	\$292,313
Special Assessments	<u>160,924</u>
Total Revenues	<u>\$453,237</u>
Expenditures	
Principal	\$495,000
Interest and Fiscal Agent Fee's	<u>65,481</u>
Total Expenditures	<u>\$560,481</u>

4. That the following revenues and expenditures (summarized) be authorized as the final budget for the operation of the Special Revenue funds for 2026 as follows:

Revenues	
Tax Increments	<u>\$645,302</u>
Total Revenues	<u>\$645,302</u>
Expenditures	
Economic Development	<u>\$585,035</u>
Total Expenditures	<u>\$585,035</u>

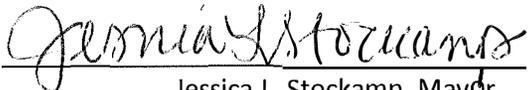
5. That the following revenues and expenditures (summarized) be authorized as the final budget for the operation of the Economic Development Authority for 2026 as follows:

Revenues	
Lease Revenues from City	<u>\$1,275,300</u>
Total Revenues	<u>\$1,275,300</u>
Expenditures	
Interest and Fiscal Agent Fee's	<u>\$752,800</u>
Total Expenditures	<u>\$752,800</u>

ADOPTED by the Otsego City Council this 8th day of December, 2025.

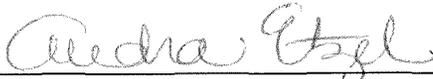
MOTION BY: Tanner
SECONDED BY: Goede
IN FAVOR: Stockamp, Goede, Lund, and Tanner
OPPOSED: Dunlap

CITY OF OTSEGO



Jessica L. Stockamp, Mayor

ATTEST:



Audra Etzel, City Clerk



CITY OF OTSEGO
COUNTY OF WRIGHT
STATE OF MINNESOTA

RESOLUTION NO: 2025-66

SETTING A FINAL PROPERTY
TAX LEVY FOR TAXES PAYABLE IN 2026

WHEREAS, the Otsego City Council has on December 2, 2025, held a public meeting to allow for public comment before adopting a final budget and certifying a final property tax levy; and

WHEREAS, the Otsego City Council is required by State Statute to establish a final property tax levy for taxes payable in 2026 and certify the final property tax levy to the Wright County Auditor.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OTSEGO, MINNESOTA:

1. That a tax is hereby levied for collection in 2026 upon all taxable properties in the City of Otsego for the purpose and sums as follows:

General Revenue	\$7,545,000
Tax Abatement	108,624
GO Improvement Bond, 2018A	106,314
GO Improvement Refunding Bond, 2020A	186,000
Lease Revenue Bond, 2024A	1,275,300
Capital Improvement Plan	<u>1,884,287</u>
Total Tax Levy	<u>\$11,105,525</u>

ADOPTED by the Otsego City Council this 8th day of December, 2025.

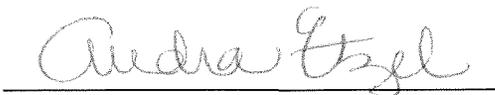
MOTION BY: Tanner
SECONDED BY: Lund
IN FAVOR: Stockamp, Goede, Lund, and Tanner
OPPOSED: Dunlap



CITY OF OTSEGO


Jessica L. Stockamp, Mayor

ATTEST:


Audra Etzel, City Clerk

CITY OF OTSEGO
COUNTY OF WRIGHT
STATE OF MINNESOTA

RESOLUTION NO: 2025-67

ADOPTING THE 2026-2035
CAPITAL IMPROVEMENT PLAN

WHEREAS, the Otsego City Council has determined it is fiscally responsible and necessary to develop a capital improvement plan that identifies items that may require significant capital investment; and

WHEREAS, the Otsego City Council has reviewed the details and estimated cost of each item included within the capital improvement plan; and

WHEREAS, the Otsego City Council has identified probable funding sources for each item included within the capital improvement plan; and

WHEREAS, the inclusion of an item within the capital improvement plan does not commit final approval for each respective item, rather each item will be presented to the Otsego City Council with final expenditure amounts and a detailed funding plan to gain final approval.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OTSEGO, MINNESOTA:

1. That the 2026-2035 Capital Improvement Plan, as set forth in summary, attached as Exhibit A to this Resolution is adopted.

ADOPTED by the Otsego City Council this 8th day of December, 2025.

MOTION BY: Tanner
SECONDED BY: Goede
IN FAVOR: Stockamp, Goede, Lund, and Tanner
OPPOSED: Dunlap

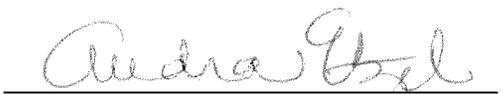


CITY OF OTSEGO



Jessica L. Stockamp, Mayor

ATTEST:



Audra Etzel, City Clerk

2026 General Fund Budget

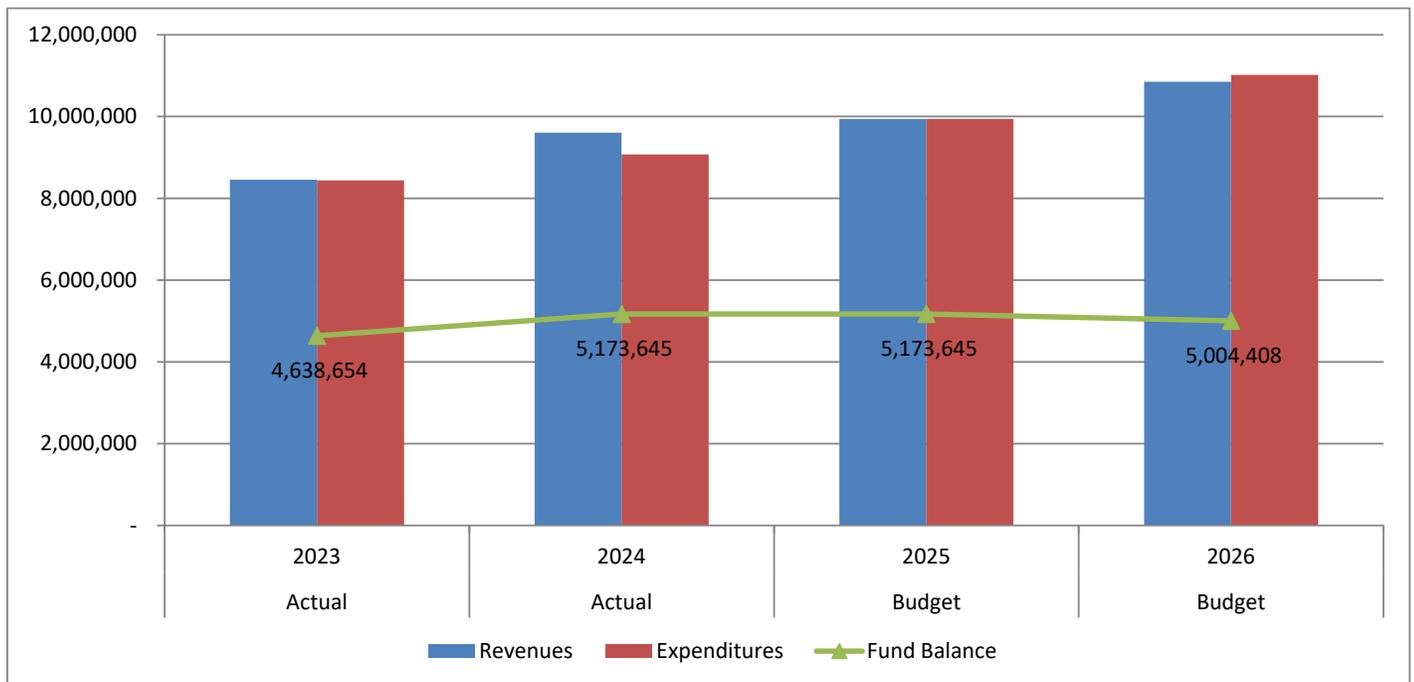
This is the City's primary operating fund, and accounts for all of the general financial resources of the City, except those required to be accounted for in another fund. Most of the current day-to-day operations of the City are financed from this fund.





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

Description	Actual	Actual	Unaudited	Budget	Budget
	2023	2024	Year-to-Date 2025	2025	2026
Revenues					
Taxes	\$ 5,253,657	\$ 6,373,290	\$ 6,935,174	\$ 6,992,002	\$ 7,553,534
Cable Franchise Fees	126,594	114,342	102,152	117,000	106,000
Licenses & Permits	1,544,769	1,868,466	2,159,762	1,703,459	1,904,464
Intergovernmental	575,521	213,322	143,823	209,554	186,333
Charges for Services	270,009	281,339	294,622	244,830	268,365
Special Assessments	10,389	5,733	4,941	3,500	3,400
Fines & Forfeitures	32,109	40,982	35,123	33,600	37,100
Investment Interest	282,834	257,688	3,303,967	142,657	175,125
Miscellaneous	39,567	23,494	30,259	15,500	13,000
Interfund Transfers	320,600	427,000	478,000	478,000	603,000
<i>Subtotal</i>	<u>8,456,047</u>	<u>9,605,658</u>	<u>13,487,823</u>	<u>9,940,102</u>	<u>10,850,321</u>
Expenditures					
General Government	1,677,552	1,949,464	1,930,129	2,196,516	2,549,850
Public Safety	3,323,206	4,040,998	4,189,089	4,263,499	4,827,286
Public Works	1,694,597	1,891,835	1,818,701	2,118,872	2,234,775
Culture & Recreation	943,533	1,097,769	1,164,105	1,250,315	1,306,497
Economic Development	91,788	90,600	75,585	110,900	101,150
Interfund Transfers	710,829	-	-	-	-
<i>Subtotal</i>	<u>8,441,505</u>	<u>9,070,667</u>	<u>9,177,607</u>	<u>9,940,102</u>	<u>11,019,558</u>
Net Change in Fund Balance	<u>\$ 14,543</u>	<u>\$ 534,991</u>	<u>\$ 4,310,215</u>	<u>\$ -</u>	<u>\$ (169,237)</u>





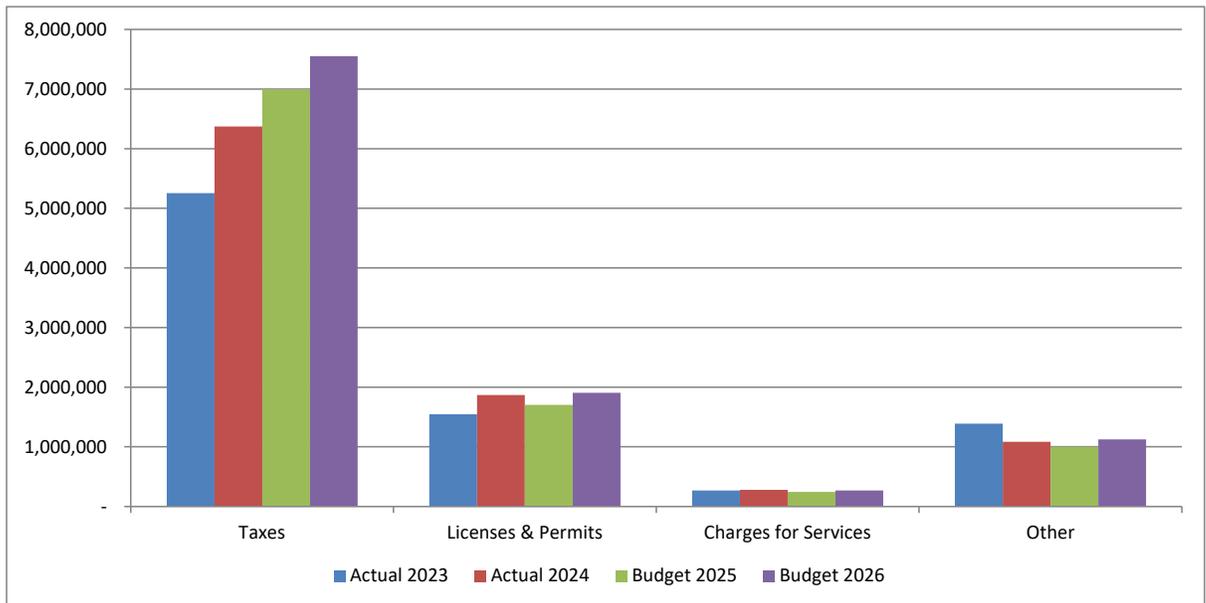
City of Otsego
 General Fund Budget - 2026
 Revenue Details

Account Number		Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Source		2023	2024	Year-to-Date	2025	2026
101	31010	CURRENT AD VALOREM TAXES	\$ 5,286,560	\$ 6,296,543	\$ 6,864,572	\$ 7,000,000	\$ 7,545,000
101	31011	UNCOLLECTED PROPERTY TAXES	-	-	-	(69,998)	(74,066)
101	31020	DELINQUENT AD VALOREM TAXES	(35,425)	74,054	68,177	60,000	80,000
101	31900	PENALTIES AND INTEREST	2,522	2,693	2,425	2,000	2,600
TOTAL - TAXES			5,253,657	6,373,290	6,935,174	6,992,002	7,553,534
101	38050	CABLE TV FRANCHISE FEES	126,594	114,342	102,152	117,000	106,000
TOTAL - CABLE FRANCHISE FEES			126,594	114,342	102,152	117,000	106,000
101	32100	BUSINESS LICENSES/PERMITS	4,070	9,721	2,167	7,500	7,500
101	32140	RENTAL INSPECTION FEES	38,770	46,670	43,305	42,400	44,100
101	32150	PUBLIC UTILITIES ROW PERMITS	54,375	50,400	66,000	60,000	55,000
101	32180	OTHER LICENSES/PERMITS	4,345	2,990	1,750	3,000	3,000
101	32190	FENCING PERMITS	8,700	6,900	7,750	8,900	8,100
101	32210	LIQUOR LICENSES	34,025	35,775	34,350	35,050	35,300
101	32250	SIGN PERMIT	1,050	600	460	600	600
101	32260	BUILDING PERMITS	1,224,722	1,513,888	1,759,280	1,362,240	1,541,300
101	32261	PLUMBING PERMITS	73,350	85,787	104,048	81,734	89,858
101	32262	MECHANICAL PERMITS	83,341	94,945	113,288	81,734	99,106
101	32270	SEPTIC SYSTEM PERMITS	3,251	3,450	6,625	3,500	3,500
101	32999	ASSESSORS FEE	14,770	17,340	20,740	16,800	17,100
TOTAL - LICENSES & PERMITS			1,544,769	1,868,466	2,159,762	1,703,459	1,904,464
101	33402	HOMESTEAD CREDIT	9,325	8,516	4,170	8,500	8,300
101	33403	LOCAL GOVERNMENT AID	-	73,598	-	-	-
101	33405	POLICE AID	92,918	111,191	119,701	111,000	124,000
101	33422	OTHER STATE AID GRANTS	470,283	20,018	19,952	90,054	54,033
101	33424	OTHER GRANTS	2,995	-	-	-	-
TOTAL - INTERGOVERNMENTAL			575,521	213,322	143,823	209,554	186,333
101	34050	ADMINISTRATIVE FEES	70,828	68,220	67,725	35,000	50,000
101	34103	ZONING AND SUBDIVISION FEES	11,300	15,620	10,220	14,700	13,000
101	34107	ASSESSMENT SEARCH FEES	14,000	13,910	14,305	14,820	13,395
101	34207	REIMBURSABLE EXPENSE MOWING	2,400	-	-	-	-
101	34302	STREET & TRAFFIC CONTROL SIGNS	14,750	25,750	31,500	18,750	25,000
101	34305	CLEAN UP DAY EVENT	7,148	11,578	9,153	10,000	9,000
101	34320	STREET LIGHT OP	7,000	9,000	11,500	8,000	9,000
101	34330	GRADING REVIEWS	31,998	35,820	40,050	42,000	42,750
101	34700	RECREATION FEES	67,814	58,299	64,018	65,000	65,000
101	34701	VETERANS MEMORIAL PAVERS	500	205	876	500	500
101	34710	SHELTER RENTAL FEES	4,549	4,480	4,185	4,500	4,500
101	34740	SPORT FIELD USE	4,275	5,480	7,120	4,000	6,000
101	34750	PRAIRIE CENTER	6,598	4,998	7,415	4,500	6,500
101	34760	OTSEGO FESTIVAL VENDORS	26,850	27,980	26,555	23,060	23,720
TOTAL - CHARGES FOR SERVICES			270,009	281,339	294,622	244,830	268,365



City of Otsego
 General Fund Budget - 2026
 Revenue Details - Continued

Account Number		Account Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Fund	Source						
101	36100	SPECIAL ASSESSMENTS	\$ 10,389	\$ 5,733	\$ 4,941	\$ 3,500	\$ 3,400
TOTAL - SPECIAL ASSESSMENTS			10,389	5,733	4,941	3,500	3,400
101	35101	FINES & FORFEITS	32,109	40,982	35,123	33,600	37,100
TOTAL - FINES & FORFEITURES			32,109	40,982	35,123	33,600	37,100
101	36210	INTEREST EARNINGS	170,890	179,623	2,137,684	142,657	175,125
101	36213	NET CHANGE IN INVESTMENT FMV	111,943	78,066	1,166,283	-	-
TOTAL - INVESTMENT INTEREST			282,834	257,688	3,303,967	142,657	175,125
101	36200	MISCELLANEOUS REVENUES	9,178	6,600	6,970	5,000	6,000
101	38010	HPC BOOK SALES	-	69	50	-	-
101	38020	DONATIONS/CONTRIBUTIONS	686	914	13,670	500	1,000
101	38991	REFUNDS & REIMBURSEMENTS	28,344	5,911	9,569	10,000	6,000
101	39101	SALES OF GENERAL FIXED ASSETS	1,359	10,000	-	-	-
TOTAL - MISCELLANEOUS			39,567	23,494	30,259	15,500	13,000
101	39200	INTERFUND OPERATING TRANSFERS	320,600	427,000	478,000	478,000	603,000
TOTAL - INTERFUND TRANSFERS			320,600	427,000	478,000	478,000	603,000
Grand Total			\$ 8,456,047	\$ 9,605,658	\$ 13,487,823	\$ 9,940,102	\$ 10,850,321

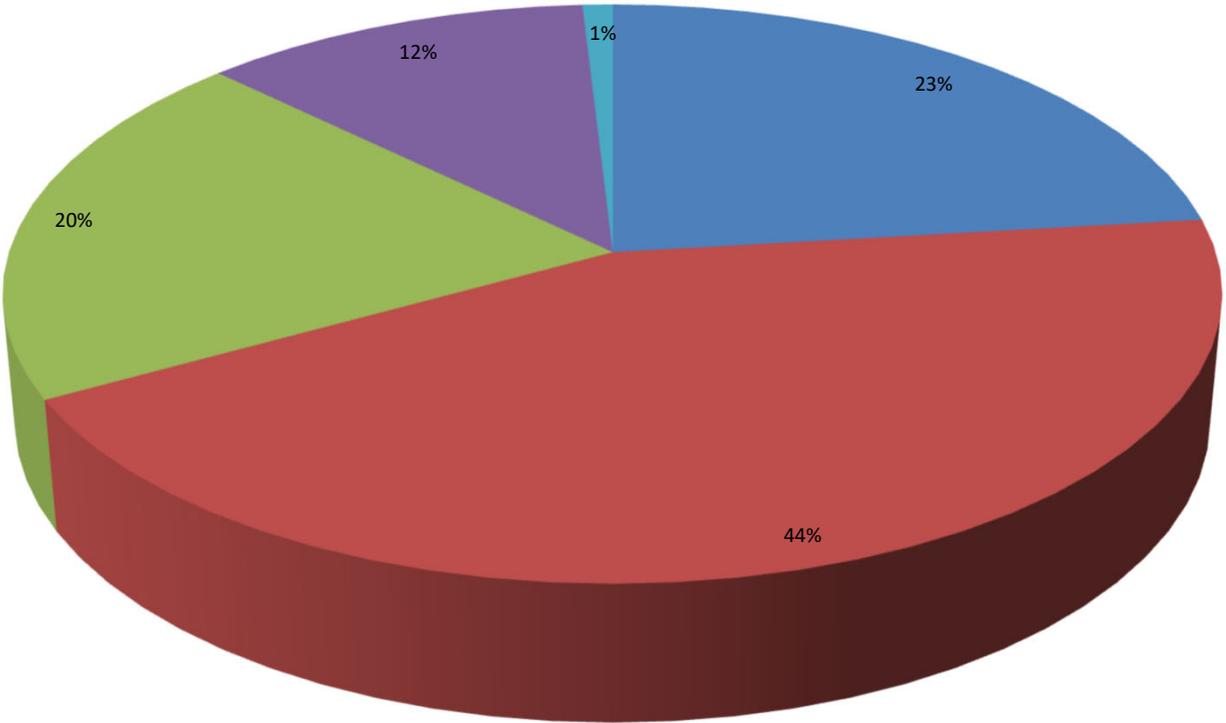




City of Otsego
General Fund Budget - 2026
Expenditures by Function Summary

Function & Department		Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
General Government						
41100	City Council	\$ 88,671	\$ 88,382	\$ 94,280	\$ 114,299	\$ 103,178
41320	City Administrator	212,592	230,031	223,599	251,975	251,087
41400	Administration	346,101	401,194	362,294	413,202	425,331
41410	Elections	5,311	73,194	6,836	7,600	84,408
41550	Assessing	161,020	162,700	164,295	165,735	168,075
41600	Finance	334,639	293,551	357,296	418,578	449,615
41650	Information Technology	125,956	200,935	194,856	209,443	300,909
41700	Legal	32,899	40,750	36,695	37,950	38,110
41800	Human Resources	170,777	181,902	152,862	205,129	312,365
41850	Communications	-	49,407	126,844	138,017	166,339
41940	Prairie Center	50,843	59,436	64,893	71,091	79,013
41945	City Hall & Public Works Building	144,532	163,572	139,212	157,940	165,713
41950	Old Town Hall	4,210	4,410	6,166	5,557	5,707
	<i>Subtotal</i>	<u>1,677,552</u>	<u>1,949,464</u>	<u>1,930,129</u>	<u>2,196,516</u>	<u>2,549,850</u>
Public Safety						
42100	Police Services	1,612,221	2,063,959	2,042,023	2,043,000	2,086,735
42150	Public Safety Commission	722	2,262	728	2,420	2,420
42200	Fire Protection	1,156,255	1,399,540	1,588,044	1,593,755	2,052,150
42250	Fire Station Building	-	-	-	-	37,067
42410	Building Safety	532,198	544,873	532,029	576,549	611,739
42500	Emergency Management	977	8,552	12,131	25,775	16,675
42710	Animal Control	20,833	21,812	14,134	22,000	20,500
	<i>Subtotal</i>	<u>3,323,206</u>	<u>4,040,998</u>	<u>4,189,089</u>	<u>4,263,499</u>	<u>4,827,286</u>
Public Works						
43100	Street Maintenance	1,124,261	1,204,371	1,184,395	1,327,663	1,417,531
43150	Engineering	62,918	71,772	81,128	100,320	87,380
43160	Street Lights	173,395	178,473	176,899	184,520	201,860
43240	Fleet Management	334,022	437,220	376,280	506,369	528,004
	<i>Subtotal</i>	<u>1,694,597</u>	<u>1,891,835</u>	<u>1,818,701</u>	<u>2,118,872</u>	<u>2,234,775</u>
Culture & Recreation						
45200	Park Maintenance	652,480	777,751	841,410	874,655	914,798
45250	Recreation	289,311	318,538	321,828	370,560	386,499
45300	Heritage Preservation Commission	928	1,057	649	2,680	2,780
45350	Parks and Recreation Commission	815	423	216	2,420	2,420
	<i>Subtotal</i>	<u>943,533</u>	<u>1,097,769</u>	<u>1,164,105</u>	<u>1,250,315</u>	<u>1,306,497</u>
Economic Development						
46530	Planning Commission	1,451	1,260	12	3,500	3,500
46570	Planning	85,743	84,397	69,177	90,640	85,490
46580	Economic Development	4,594	4,944	6,396	16,760	12,160
	<i>Subtotal</i>	<u>91,788</u>	<u>90,600</u>	<u>75,585</u>	<u>110,900</u>	<u>101,150</u>
Interfund Transfers						
49300	Interfund Transfers	710,829	-	-	-	-
	<i>Subtotal</i>	<u>710,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Grand Total	<u>\$ 8,441,505</u>	<u>\$ 9,070,667</u>	<u>\$ 9,177,607</u>	<u>\$ 9,940,102</u>	<u>\$ 11,019,558</u>

**General Fund
2026 Budget
Expenditures by Function**



■ General Government ■ Public Safety ■ Public Works ■ Culture & Recreation ■ Economic Development



City of Otsego
General Fund Budget - 2026
Expenditures by Object Code Summary

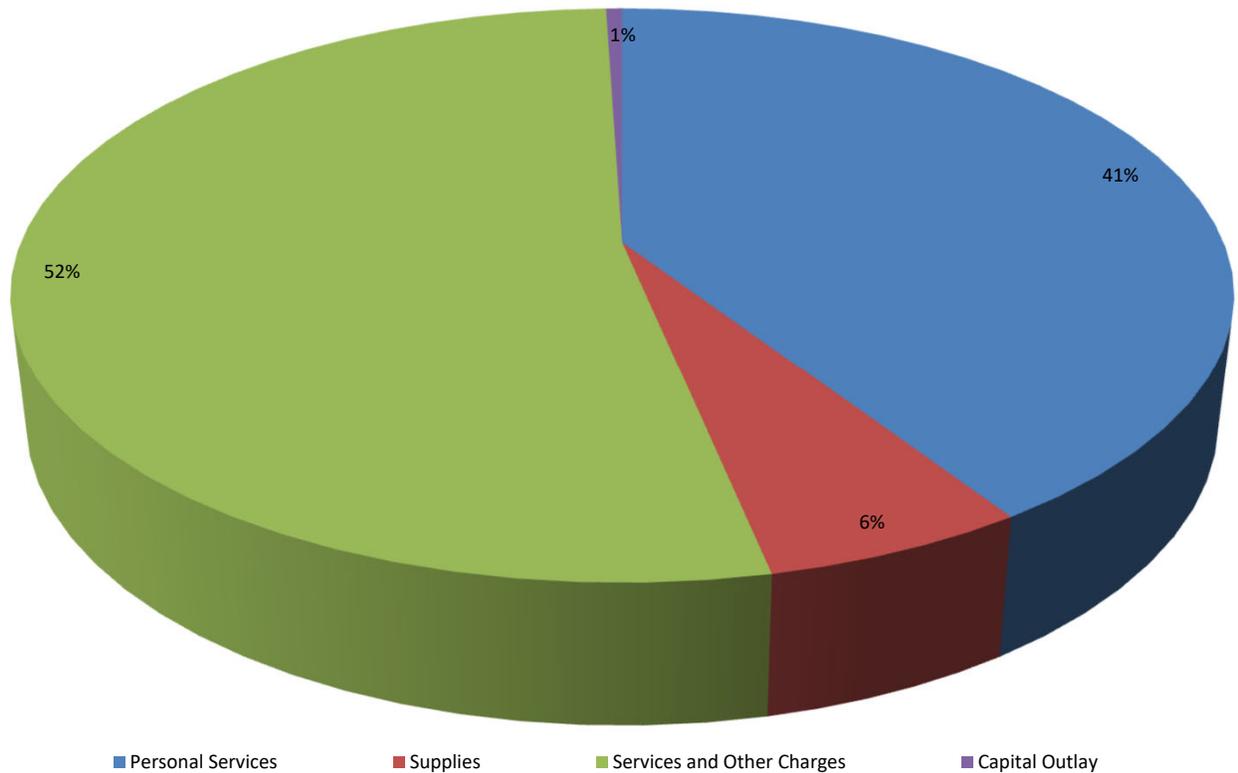
Object & Description		Actual	Actual	Unaudited	Budget	Budget
		2023	2024	Year-to-Date 2025	2025	2026
Personal Services						
101	FULL-TIME EMPLOYEES REGULAR	\$ 1,876,807	\$ 2,401,292	\$ 2,277,606	\$ 2,687,012	\$ 3,091,531
102	FULL-TIME - OVERTIME	32,203	30,453	22,443	28,500	30,400
104	PART-TIME EMPLOYEES REGULAR	132,569	206,634	182,247	231,514	326,699
106	CONTRACTED EMPLOYEES	-	-	58,020	-	-
119	PAYROLL ALLOCATION	(12,107)	(18,755)	-	(13,300)	(14,900)
121	PERA	142,321	184,513	175,434	208,178	249,105
122	FICA AND MEDICARE	149,964	192,665	183,493	224,757	263,131
130	OTHER EMPLOYER PAID INS	276,916	323,423	366,860	376,139	492,411
135	MN PAID LEAVE	-	-	-	-	15,133
150	WORKERS COMPENSATION	69,397	68,480	76,624	65,449	42,712
	<i>Subtotal</i>	<u>2,668,069</u>	<u>3,388,706</u>	<u>3,342,727</u>	<u>3,808,249</u>	<u>4,496,222</u>
Supplies						
201	OFFICE SUPPLIES AND EXPENSES	13,438	13,300	10,015	15,075	15,000
202	FUEL	89,543	73,517	86,506	96,601	92,087
206	POSTAGE	5,072	8,932	6,008	5,000	10,300
208	MEETING SUPPLIES	-	230	-	500	400
210	OPERATING SUPPLIES	155,334	166,645	150,473	182,710	194,710
220	REPAIR/MAINT SUPPLY	81,939	104,212	76,370	121,722	123,300
225	UNIFORMS/CLOTHING ALLOWANCE	14,580	14,571	12,213	22,059	19,085
227	SAFETY SUPPLIES	7,702	5,329	7,707	6,695	6,950
234	BLACKTOP SUPPLIES	34,512	20,081	20,671	34,850	29,600
240	SMALL TOOLS/EQUIPMENT	19,455	20,702	17,930	25,970	26,100
270	SAND AND GRAVEL	27,745	34,340	32,364	30,800	31,625
272	SALT AND SAND	123,192	91,123	65,123	97,825	102,120
293	SIGN/SIGNAL MATERIAL PURCHASED	21,429	18,506	11,269	23,340	22,310
298	W/S FLEET REIMBURSEMENT	(18,060)	(21,293)	-	(18,000)	(20,000)
	<i>Subtotal</i>	<u>575,880</u>	<u>550,196</u>	<u>496,649</u>	<u>645,147</u>	<u>653,587</u>
Services & Other Charges						
301	LEGAL SERVICES	32,899	40,750	36,695	37,950	38,110
302	ENGINEERING FEES	80,558	72,818	80,319	87,700	85,220
303	PLANNING FEES	91,413	91,612	77,919	97,840	92,290
304	ACCOUNTING & AUDITING	33,100	34,900	36,200	38,700	40,935
309	SOFTWARE & SUPPORT	66,506	114,234	130,872	127,375	146,850
310	MISCELLANEOUS	29,034	36,882	34,523	30,000	38,900
311	GRADING REVIEWS	36,525	26,625	32,175	38,125	38,750
315	GIS SERVICES	22,759	19,468	21,126	30,120	21,660
320	TELEPHONE	27,547	27,457	21,705	29,560	28,340
321	MILEAGE/TRAVEL	1,803	6,571	5,260	7,200	8,100
322	UTILITIES	303,734	289,041	286,172	302,260	346,871
325	GARBAGE SERVICE	22,385	23,251	17,430	22,700	24,509
338	REIMBURSABLE COSTS	575	-	-	5,000	2,500
340	RECORDING FEES	3,153	2,906	2,414	3,500	3,200
347	NEWSLETTER	32,660	34,295	-	-	-
350	PRINT & PUBLISHING	9,814	11,542	9,916	21,380	22,465
355	DUES & MEMBERSHIPS	41,108	42,765	46,589	47,540	48,640
360	EDUCATION/TRAINING/CONFERENCES	27,743	36,710	38,949	60,561	70,675
361	LIABILITY AND PROPERTY INS	87,079	99,111	180,792	103,978	113,276
380	MARKETING	-	-	-	5,000	-
389	CLEANING SERVICES	14,510	14,175	19,343	22,000	23,750
390	CONTRACTED SERVICES	3,333,367	3,871,757	4,061,232	4,119,357	4,429,402
402	REPAIRS/MAINT BUILDINGS	24,890	40,124	18,257	27,750	28,750
410	RENTALS	39,596	32,678	43,333	42,000	36,300
436	DUSTCOATING	23,394	22,050	24,530	30,800	46,186
437	BANK SERVICE CHARGES	2,799	2,654	3,272	3,150	3,150
441	LICENSES, TAXES & FEES	1,324	-	-	-	-
445	COMMUNITY EVENTS	32,443	32,944	24,087	33,000	31,500
490	PRAIRIE FESTIVAL	28,114	32,633	31,124	28,060	28,720
801	CONTINGENCY	3,099	2,607	733	15,000	15,000
	<i>Subtotal</i>	<u>4,453,928</u>	<u>5,062,561</u>	<u>5,284,968</u>	<u>5,417,606</u>	<u>5,814,049</u>



City of Otsego
 General Fund Budget - 2026
 Expenditures by Object Code Summary - Continued

Object & Description		Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Capital Outlay						
500	CAPITAL OUTLAY (GENERAL)	\$ 4,953	\$ 3,211	\$ 6,562	\$ 9,000	\$ -
501	EQUIPMENT	27,185	62,423	45,013	50,100	45,700
525	BUILDING IMPROVEMENTS	661	3,571	1,690	10,000	10,000
	<i>Subtotal</i>	<u>32,799</u>	<u>69,205</u>	<u>53,264</u>	<u>69,100</u>	<u>55,700</u>
Interfund Transfers						
720	OPERATING TRANSFERS	710,829	-	-	-	-
	<i>Subtotal</i>	<u>710,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total		<u>\$ 8,441,505</u>	<u>\$ 9,070,667</u>	<u>\$ 9,177,607</u>	<u>\$ 9,940,102</u>	<u>\$ 11,019,558</u>

**General Fund
 2026 Budget
 Expenditures by Object Code**





41100 - City Council

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41100	104	PART-TIME EMPLOYEES REGULAR	\$ 32,100	\$ 32,090	\$ 27,540	\$ 31,000	\$ 31,000
101	41100	122	FICA AND MEDICARE	2,456	2,488	2,123	2,372	2,372
101	41100	135	MN PAID LEAVE	-	-	-	-	136
101	41100	150	WORKERS COMPENSATION	66	56	89	50	67
TOTAL - PERSONAL SERVICES				34,621	34,634	29,752	33,422	33,575
101	41100	225	UNIFORMS/CLOTHING ALLOWANCE	50	115	139	375	375
TOTAL - SUPPLIES				91	115	139	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	33,045	33,000	34,080
101	41100	360	EDUCATION/TRAINING/CONFERENCES	1,050	1,550	1,579	3,200	3,200
101	41100	361	LIABILITY AND PROPERTY INSURAN	17,718	16,390	28,834	17,482	16,748
101	41100	390	CONTRACTED SERVICES	-	-	-	10,000	-
101	41100	801	CONTINGENCY	3,099	2,607	733	15,000	15,000
TOTAL - SERVICES & OTHER CHARGES				53,959	53,633	64,389	80,502	69,228
DEPARTMENT TOTAL				\$ 88,671	\$ 88,382	\$ 94,280	\$ 114,299	\$ 103,178



41320 - City Administrator

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41320	101	FULL-TIME EMPLOYEES REGULAR	\$ 163,147	\$ 181,681	\$ 167,414	\$ 187,987	\$ 195,572
101	41320	104	PART-TIME - EMPLOYEES REGULAR	9,531	-	3,612	10,080	-
101	41320	119	PAYROLL ALLOCATION	(2,961)	(3,587)	-	(2,900)	(3,500)
101	41320	121	PERA	12,236	13,654	12,556	14,099	14,668
101	41320	122	FICA AND MEDICARE	12,622	13,153	13,034	15,152	14,961
101	41320	130	OTHER EMPLOYER PAID INS	13,866	16,834	18,417	18,521	19,955
101	41320	135	MN PAID LEAVE	-	-	-	-	861
101	41320	150	WORKERS COMPENSATION	887	807	764	789	551
TOTAL - PERSONAL SERVICES				209,329	222,541	215,796	243,728	243,068
101	41320	225	UNIFORMS/CLOTHING ALLOWANCE	256	470	263	400	400
TOTAL - SUPPLIES				256	470	263	400	400
101	41320	320	TELEPHONE	644	495	585	1,040	680
101	41320	321	MILEAGE/TRAVEL	388	4,500	4,125	4,500	4,500
101	41320	355	DUES & MEMBERSHIPS	191	216	224	225	235
101	41320	360	EDUCATION/TRAINING/CONFERENCES	1,059	1,037	1,215	1,300	1,350
101	41320	361	LIABILITY AND PROPERTY INSURAN	726	771	1,391	782	854
TOTAL - SERVICES & OTHER CHARGES				3,008	7,019	7,540	7,847	7,619
DEPARTMENT TOTAL				\$ 212,592	\$ 230,031	\$ 223,599	\$ 251,975	\$ 251,087



41400 - Administration

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41400	101	FULL-TIME EMPLOYEES REGULAR	\$ 202,641	\$ 244,364	\$ 230,698	\$ 261,077	\$ 279,764
101	41400	102	FULL-TIME - OVERTIME	375	1,337	-	1,000	1,400
101	41400	104	PART-TIME - EMPLOYEES REGULAR	-	-	14,277	10,080	-
101	41400	121	PERA	14,839	18,428	17,304	19,656	21,087
101	41400	122	FICA AND MEDICARE	14,414	17,385	17,420	20,820	21,509
101	41400	130	OTHER EMPLOYER PAID INS	39,976	42,920	47,555	47,816	52,083
101	41400	135	MN PAID LEAVE	-	-	-	-	1,237
101	41400	150	WORKERS COMPENSATION	1,074	1,015	1,030	1,040	750
TOTAL - PERSONAL SERVICES				273,319	325,447	328,285	361,489	377,830
101	41400	201	OFFICE SUPPLIES AND EXPENSES	5,584	7,196	3,733	8,000	7,200
101	41400	206	POSTAGE	-	29	-	-	-
101	41400	225	UNIFORMS/CLOTHING ALLOWANCE	318	401	60	150	150
TOTAL - SUPPLIES				5,902	7,626	3,793	8,150	7,350
101	41400	309	SOFTWARE & SUPPORT	19,550	18,298	14,950	22,900	18,400
101	41400	320	TELEPHONE	830	1,006	871	1,280	1,160
101	41400	321	MILEAGE/TRAVEL	239	298	546	500	500
101	41400	340	RECORDING FEES	3,153	2,906	2,414	3,500	3,200
101	41400	347	NEWSLETTER	32,660	34,295	-	-	-
101	41400	350	PRINT & PUBLISHING	5,275	5,424	3,706	7,000	6,000
101	41400	355	DUES & MEMBERSHIPS	500	500	540	650	800
101	41400	360	EDUCATION/TRAINING/CONFERENCES	1,792	2,303	2,802	4,600	6,900
101	41400	361	LIABILITY AND PROPERTY INSURAN	1,382	1,489	2,646	1,533	1,591
101	41400	390	CONTRACTED SERVICES	1,500	1,602	1,741	1,600	1,600
TOTAL - SERVICES & OTHER CHARGES				66,880	68,121	30,216	43,563	40,151
DEPARTMENT TOTAL				\$ 346,101	\$ 401,194	\$ 362,294	\$ 413,202	\$ 425,331



41410 - Elections

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41410	104	PART-TIME EMPLOYEES REGULAR	\$ -	\$ 55,428	\$ 255	\$ -	\$ 63,602
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
101	41410	210	OPERATING SUPPLIES	409	1,751	24	1,000	2,000
TOTAL - SUPPLIES				409	7,057	24	1,000	8,300
101	41410	321	MILEAGE/TRAVEL	-	387	-	-	1,000
101	41410	350	PRINT & PUBLISHING	-	605	-	-	1,500
101	41410	390	CONTRACTED SERVICES	-	-	-	-	560
101	41410	410	RENTALS	4,800	2,600	2,600	2,600	2,800
TOTAL - SERVICES & OTHER CHARGES				4,800	3,592	2,600	2,600	5,860
101	41410	501	EQUIPMENT	102	6,001	3,957	4,000	1,500
TOTAL - CAPITAL OUTLAY				102	6,001	3,957	4,000	1,500
DEPARTMENT TOTAL				\$ 5,311	\$ 73,194	\$ 6,836	\$ 7,600	\$ 84,408



41550 - Assessing

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41550	390	CONTRACTED SERVICES	\$ 161,020	\$ 162,700	\$ 164,295	\$ 165,735	\$ 168,075
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



41600 - Finance

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41600	101	FULL-TIME EMPLOYEES REGULAR	\$ 216,182	\$ 177,052	\$ 231,786	\$ 271,612	\$ 291,443
101	41600	102	FINANCE OVERTIME	355	7,193	476	500	500
101	41600	119	PAYROLL ALLOCATION	(369)	(193)	-	(400)	(400)
101	41600	121	PERA	16,240	13,374	17,429	20,408	21,896
101	41600	122	FICA AND MEDICARE	15,367	14,164	16,845	20,817	22,334
101	41600	130	OTHER EMPLOYER PAID INS	26,665	17,219	22,373	25,527	33,802
101	41600	135	MN PAID LEAVE	-	-	-	-	1,285
101	41600	150	WORKERS COMPENSATION	1,090	1,026	1,040	1,025	765
TOTAL - PERSONAL SERVICES				275,531	229,833	289,949	339,489	371,625
101	41600	201	OFFICE SUPPLIES AND EXPENSES	763	588	455	1,000	1,000
101	41600	225	UNIFORMS/CLOTHING ALLOWANCE	149	194	80	150	150
TOTAL - SUPPLIES				912	782	535	1,150	1,150
101	41600	304	ACCOUNTING & AUDITING	33,100	34,900	36,200	38,700	40,935
101	41600	309	SOFTWARE & SUPPORT	12,924	14,464	16,271	19,450	17,000
101	41600	321	MILEAGE/TRAVEL	772	230	298	500	500
101	41600	350	PRINT & PUBLISHING	3,286	1,811	3,611	4,430	4,515
101	41600	355	DUES & MEMBERSHIPS	582	512	330	920	770
101	41600	360	EDUCATION/TRAINING/CONFERENCES	2,585	4,064	2,618	6,730	6,100
101	41600	361	LIABILITY AND PROPERTY INSURAN	1,285	1,407	2,525	1,459	1,520
101	41600	390	CONTRACTED SERVICES	862	2,893	1,687	2,600	2,350
101	41600	437	BANK SERVICE CHARGES	2,799	2,654	3,272	3,150	3,150
TOTAL - SERVICES & OTHER CHARGES				58,196	62,936	66,812	77,939	76,840
DEPARTMENT TOTAL				\$ 334,639	\$ 293,551	\$ 357,296	\$ 418,578	\$ 449,615



41650 - Information Technology

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41650	101	FULL-TIME EMPLOYEES REGULAR	\$ -	\$ 97,970	\$ 99,634	\$ 107,416	\$ 169,200
101	41650	121	PERA	-	7,348	7,473	8,056	12,690
101	41650	122	FICA AND MEDICARE	-	7,339	6,814	8,217	12,944
101	41650	130	OTHER EMPLOYER PAID INS	-	9,762	15,414	13,238	29,927
101	41650	135	MN PAID LEAVE	-	-	-	-	744
101	41650	150	WORKERS COMPENSATION	-	213	452	439	335
TOTAL - PERSONAL SERVICES				-	122,633	129,787	137,366	225,840
101	41650	210	OPERATING SUPPLIES	4,302	1,280	2,403	5,500	4,500
101	41650	225	UNIFORMS/CLOTHING ALLOWANCE	-	-	-	50	100
TOTAL - SUPPLIES				4,302	1,280	2,403	5,550	4,600
101	41650	309	IT SUPPORT SERVICES	16,586	55,158	32,680	35,200	40,800
101	41650	315	GIS SERVICES	22,759	-	-	-	-
101	41650	320	TELEPHONE	-	611	435	740	1,160
101	41650	321	MILEAGE/TRAVEL	-	546	-	500	500
101	41650	322	UTILITIES	1,699	-	-	-	-
101	41650	360	EDUCATION/TRAINING/CONFERENCES	-	-	495	2,000	2,000
101	41650	361	LIABILITY AND PROPERTY INSURAN	1,092	4,511	8,424	5,087	4,909
101	41650	390	CONTRACTED SERVICES	69,670	3,444	2,705	5,000	5,000
TOTAL - SERVICES & OTHER CHARGES				111,806	64,270	44,739	48,527	54,369
101	41650	501	EQUIPMENT	9,848	12,753	17,927	18,000	16,100
TOTAL - CAPITAL OUTLAY				9,848	12,753	17,927	18,000	16,100
DEPARTMENT TOTAL				\$ 125,956	\$ 200,935	\$ 194,856	\$ 209,443	\$ 300,909



41700 - Legal

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41700	301	LEGAL SERVICES	\$ 32,899	\$ 40,750	\$ 36,695	\$ 37,950	\$ 38,110
TOTAL - SERVICES & OTHER CHARGES				32,899	40,750	36,695	37,950	38,110
			DEPARTMENT TOTAL	\$ 32,899	\$ 40,750	\$ 36,695	\$ 37,950	\$ 38,110



41800 - Human Resources

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41800	101	FULL-TIME EMPLOYEES REGULAR	\$ 94,312	\$ 117,603	\$ 86,564	\$ 127,365	\$ 204,290
101	41800	121	PERA	7,073	8,820	6,212	9,552	15,322
101	41800	122	FICA AND MEDICARE	6,683	8,427	6,400	9,743	15,628
101	41800	130	OTHER EMPLOYER PAID INS	12,768	13,738	18,417	15,360	34,921
101	41800	135	MN PAID LEAVE	-	-	-	-	899
101	41800	150	WORKERS COMPENSATION	474	469	518	499	385
TOTAL - PERSONAL SERVICES				121,310	149,057	118,110	162,519	271,445
101	41800	225	UNIFORMS/CLOTHING ALLOWANCE	200	60	145	200	250
TOTAL - SUPPLIES				200	60	145	200	250
101	41800	309	SOFTWARE & SUPPORT	6,722	9,830	14,522	15,000	16,000
101	41800	320	TELEPHONE	844	495	435	740	680
101	41800	321	MILEAGE/TRAVEL	-	-	-	400	200
101	41800	355	DUES & MEMBERSHIPS	959	1,209	1,223	1,525	1,705
101	41800	360	EDUCATION/TRAINING/CONFERENCES	4,210	6,807	13,971	14,550	10,725
101	41800	361	LIABILITY AND PROPERTY INSURAN	612	667	1,165	595	760
101	41800	390	CONTRACTED SERVICES	35,921	13,777	3,292	9,600	10,600
TOTAL - SERVICES & OTHER CHARGES				49,267	32,785	34,608	42,410	40,670
DEPARTMENT TOTAL				\$ 170,777	\$ 181,902	\$ 152,862	\$ 205,129	\$ 312,365



41850 - Communications

Account Number			Account Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Fund	Department	Object						
101	41850	104	PART-TIME EMPLOYEES REGULAR	\$ -	\$ 36,415	\$ 54,757	\$ 60,214	\$ 81,637
101	41850	121	PERA	-	2,731	4,107	4,516	6,123
101	41850	122	FICA AND MEDICARE	-	2,475	3,366	4,606	6,245
101	41850	130	OTHER EMPLOYER PAID INS	-	6,952	14,382	11,368	19,723
101	41850	135	MN PAID LEAVE	-	-	-	-	359
101	41850	150	WORKERS COMPENSATION	-	88	241	180	195
TOTAL - PERSONAL SERVICES				-	48,660	76,852	80,884	114,282
101	41850	225	UNIFORMS/CLOTHING ALLOWANCE	-	-	122	50	50
TOTAL - SUPPLIES				-	-	122	50	50
101	41850	309	SOFTWARE & SUPPORT	-	-	12,187	13,725	17,800
101	41850	320	TELEPHONE	-	355	435	540	680
101	41850	321	MILEAGE/TRAVEL	-	185	151	200	200
101	41850	350	PRINT & PUBLISHING	-	-	788	3,500	5,000
101	41850	355	DUES & MEMBERSHIPS	-	-	304	585	300
101	41850	360	EDUCATION/TRAINING/CONFERENCES	-	150	828	2,000	1,700
101	41850	361	LIABILITY AND PROPERTY INSURAN	-	57	483	233	327
101	41850	390	CONTRACTED SERVICES	-	-	34,693	36,300	26,000
TOTAL - SERVICES & OTHER CHARGES				-	746	49,870	57,083	52,007
DEPARTMENT TOTAL				\$ -	\$ 49,407	\$ 126,844	\$ 138,017	\$ 166,339



41940 - Prairie Center

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41940	210	OPERATING SUPPLIES	\$ 6,112	\$ 6,840	\$ 6,796	\$ 5,000	\$ 7,000
TOTAL - SUPPLIES				6,112	6,840	6,796	5,000	7,000
101	41940	320	TELEPHONE	1,843	1,943	1,985	1,920	2,220
101	41940	322	UTILITIES	19,467	17,813	18,259	17,000	27,044
101	41940	325	GARBAGE SERVICE	2,954	3,100	1,737	3,600	2,100
101	41940	361	LIABILITY AND PROPERTY INSURAN	3,288	3,999	8,357	4,941	4,949
101	41940	389	CLEANING SERVICES	4,800	5,281	10,846	10,800	11,250
101	41940	390	CONTRACTED SERVICES	3,178	3,180	4,628	6,480	6,400
101	41940	402	REPAIRS/MAINT BUILDINGS	4,598	7,255	5,910	10,750	7,750
101	41940	410	RENTALS	2,207	2,037	1,930	2,500	2,200
TOTAL - SERVICES & OTHER CHARGES				42,335	44,609	53,651	57,991	63,913
101	41940	501	EQUIPMENT	2,397	6,903	3,100	3,100	3,100
101	41940	525	BUILDING IMPROVEMENTS	-	1,085	1,346	5,000	5,000
TOTAL - CAPITAL OUTLAY				2,397	7,987	4,446	8,100	8,100
DEPARTMENT TOTAL				\$ 50,843	\$ 59,436	\$ 64,893	\$ 71,091	\$ 79,013



41945 - City Hall & Public Works Building

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41945	206	POSTAGE	\$ 5,072	\$ 3,596	\$ 6,008	\$ 5,000	\$ 4,000
101	41945	210	OPERATING SUPPLIES	4,316	4,321	3,565	4,000	4,000
TOTAL - SUPPLIES				9,388	7,918	9,573	9,000	8,000
101	41945	320	TELEPHONE	8,568	8,526	8,374	8,600	8,700
101	41945	322	UTILITIES	40,067	36,528	37,104	43,740	46,044
101	41945	325	GARBAGE SERVICE	16,542	19,703	15,073	17,600	19,300
101	41945	361	LIABILITY AND PROPERTY INS	11,260	12,471	22,452	13,180	13,369
101	41945	389	CLEANING SERVICES	9,710	8,894	8,497	11,200	11,000
101	41945	390	CONTRACTED SERVICES	13,275	18,924	11,052	13,620	15,300
101	41945	402	REPAIRS/MAINT BUILDINGS	20,292	32,869	12,347	17,000	20,000
101	41945	410	RENTALS	12,560	12,085	12,015	14,000	14,000
TOTAL - SERVICES & OTHER CHARGES				132,275	150,000	126,915	138,940	147,713
101	41945	501	EQUIPMENT	2,208	3,169	2,379	5,000	5,000
101	41945	525	BUILDING IMPROVEMENTS	661	2,486	344	5,000	5,000
TOTAL - CAPITAL OUTLAY				2,869	5,655	2,723	10,000	10,000
DEPARTMENT TOTAL				\$ 144,532	\$ 163,572	\$ 139,212	\$ 157,940	\$ 165,713



41950 - Old Town Hall

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	41950	322	UTILITIES	\$ 4,024	\$ 3,443	\$ 3,431	\$ 3,900	\$ 4,100
101	41950	361	INSURANCE - OLD TOWN HALL	186	957	2,735	1,647	1,597
101	41950	390	CONTRACTED SERVICES	-	10	-	10	10
TOTAL - SERVICES & OTHER CHARGES				4,210	4,410	6,166	5,557	5,707
			DEPARTMENT TOTAL	\$ 4,210	\$ 4,410	\$ 6,166	\$ 5,557	\$ 5,707



42100 - Police Services

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42100	310	MISCELLANEOUS	\$ 29,034	\$ 36,882	\$ 34,523	\$ 30,000	\$ 38,900
101	42100	390	CONTRACTED SERVICES	1,583,188	2,027,077	2,007,500	2,013,000	2,047,835
TOTAL - SERVICES & OTHER CHARGES				1,612,221	2,063,959	2,042,023	2,043,000	2,086,735
DEPARTMENT TOTAL				\$ 1,612,221	\$ 2,063,959	\$ 2,042,023	\$ 2,043,000	\$ 2,086,735



42150 - Public Safety Commission

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42150	104	PART-TIME EMPLOYEES REGULAR	\$ 680	\$ 680	\$ -	\$ 1,920	\$ 1,920
TOTAL - PERSONAL SERVICES				680	680	-	1,920	1,920
101	42150	210	OPERATING SUPPLIES	42	1,582	728	500	500
TOTAL - SUPPLIES				42	1,582	728	500	500
DEPARTMENT TOTAL				\$ 722	\$ 2,262	\$ 728	\$ 2,420	\$ 2,420



42200 - Fire Protection

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42200	101	FULL-TIME EMPLOYEES REGULAR	\$ 65,488	\$ 142,660	\$ 108,268	\$ 154,036	\$ 250,210
101	42200	104	PART-TIME - EMPLOYEES REGULAR	-	-	2,254	-	40,800
101	42200	106	CONTRACTED EMPLOYEES	-	-	58,020	-	-
101	42200	121	PERA	4,912	10,700	7,583	11,553	27,602
101	42200	122	FICA AND MEDICARE	4,931	10,715	8,363	11,784	22,262
101	42200	130	OTHER EMPLOYER PAID INS	7,751	16,825	12,306	18,513	39,909
101	42200	135	MN PAID LEAVE	-	-	-	-	1,280
101	42200	150	WORKERS COMPENSATION	4,493	4,869	597	604	435
TOTAL - PERSONAL SERVICES				87,575	185,769	197,390	196,490	382,498
101	42200	201	OFFICE SUPPLIES	3,015	436	1,113	500	500
101	42200	202	FUEL	1,008	1,353	358	1,750	5,000
101	42200	208	MEETING SUPPLIES	-	230	-	400	400
101	42200	210	OPERATING SUPPLIES	3,207	809	2,494	2,500	2,500
101	42200	225	UNIFORMS/CLOTHING ALLOWANCE	281	427	284	400	400
101	42200	240	SMALL TOOLS/EQUIPMENT	-	632	1,171	2,500	2,500
101	42200	298	FLEET ALLOCATION	-	-	-	1,000	1,000
TOTAL - SUPPLIES				7,510	3,887	5,420	9,050	12,300
101	42200	309	SOFTWARE & SUPPORT	60	63	65	200	1,200
101	42200	320	TELEPHONE	646	2,068	628	1,020	2,240
101	42200	350	PRINT & PUBLISHING	54	1,651	1,027	2,700	2,700
101	42200	355	DUES & MEMBERSHIPS	310	100	325	785	300
101	42200	360	EDUCATION/TRAINING/CONFERENCES	708	4,746	2,753	2,581	14,100
101	42200	361	LIABILITY AND PROPERTY INSURAN	74	313	1,426	367	1,205
101	42200	390	CONTRACTED SERVICES	1,054,365	1,200,943	1,379,011	1,380,562	1,635,607
TOTAL - SERVICES & OTHER CHARGES				1,056,217	1,209,885	1,385,234	1,388,215	1,657,352
101	42200	500	CAPITAL OUTLAY (GENERAL)	4,953	-	-	-	-
TOTAL - CAPITAL OUTLAY				4,953	-	-	-	-
DEPARTMENT TOTAL				\$ 1,156,255	\$ 1,399,540	\$ 1,588,044	\$ 1,593,755	\$ 2,052,150



42250 - Fire Station Building

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42250	201	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000
101	42250	210	OPERATING SUPPLIES	-	-	-	-	2,500
TOTAL - SUPPLIES				-	-	-	-	3,500
101	42250	320	TELEPHONE	-	-	-	-	300
101	42250	322	UTILITIES	-	-	-	-	18,823
101	42250	325	GARBAGE SERVICE	-	-	-	-	1,609
101	42250	361	LIABILITY AND PROPERTY INSURAN	-	-	-	-	4,095
101	42250	389	CLEANING SERVICES	-	-	-	-	1,500
101	42250	390	CONTRACTED SERVICES	-	-	-	-	6,240
101	42250	402	LICENSES, TAXES & FEES	-	-	-	-	1,000
TOTAL - SERVICES & OTHER CHARGES				-	-	-	-	33,567
DEPARTMENT TOTAL				\$ -	\$ -	\$ -	\$ -	37,067



42410 - Building Safety

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42410	101	FULL-TIME EMPLOYEES REGULAR	\$ 126,369	\$ 127,298	\$ 121,746	\$ 139,454	\$ 147,701
101	42410	102	OVERTIME	240	338	562	-	500
101	42410	121	PERA	9,481	9,533	9,173	10,459	11,115
101	42410	122	FICA AND MEDICARE	9,156	9,352	8,861	10,668	11,337
101	42410	130	OTHER EMPLOYER PAID INS	23,132	28,184	34,736	34,980	38,828
101	42410	135	MN PAID LEAVE	-	-	-	-	652
101	42410	150	WORKERS COMPENSATION	652	587	540	563	387
TOTAL - PERSONAL SERVICES				169,030	175,292	175,618	196,124	210,520
101	42410	201	OFFICE SUPPLIES AND EXPENSES	271	974	1,150	1,500	1,000
101	42410	202	FUEL	4,873	2,689	-	5,000	3,800
101	42410	225	UNIFORMS/CLOTHING ALLOWANCE	-	-	-	100	100
TOTAL - SUPPLIES				5,144	3,663	1,150	6,600	4,900
101	42410	302	ENGINEERING FEES	17,640	20,515	20,318	19,500	19,500
101	42410	303	PLANNING FEES	5,670	7,215	8,743	7,200	6,800
101	42410	309	SOFTWARE & SUPPORT	3,843	3,843	22,335	4,000	18,750
101	42410	311	GRADING REVIEWS	36,525	26,625	32,175	38,125	38,750
101	42410	321	MILEAGE/TRAVEL	328	324	-	400	400
101	42410	338	REIMBURSABLE COSTS	575	-	-	5,000	2,500
101	42410	350	PRINT & PUBLISHING	-	-	159	750	750
101	42410	355	DUES & MEMBERSHIPS	245	160	515	350	350
101	42410	360	EDUCATION/TRAINING/CONFERENCES	249	96	73	1,600	1,600
101	42410	361	LIABILITY & PROPERTY INSURANCE	2,021	2,471	4,507	2,600	2,719
101	42410	390	CONTRACTED SERVICES	290,928	304,670	266,437	294,300	304,200
TOTAL - SERVICES & OTHER CHARGES				358,024	365,918	355,261	373,825	396,319
DEPARTMENT TOTAL				\$ 532,198	\$ 544,873	\$ 532,029	\$ 576,549	\$ 611,739



42500 - Emergency Management

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42500	210	OPERATING SUPPLIES	\$ 216	\$ 976	\$ 426	\$ 4,000	\$ 4,000
TOTAL - SUPPLIES				216	976	426	4,000	4,000
101	42500	322	UTILITIES	761	1,050	968	1,100	1,000
101	42500	360	EDUCATION/TRAINING/CONFERENCES	-	-	-	1,500	1,500
101	42500	390	CONTRACTED SERVICES	-	3,315	4,175	10,175	10,175
TOTAL - SERVICES & OTHER CHARGES				761	4,365	5,143	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	\$ 12,131	\$ 25,775	\$ 16,675



42710 - Animal Control

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	42710	390	CONTRACTED SERVICES	\$ 20,833	\$ 21,812	\$ 14,134	\$ 22,000	\$ 20,500
TOTAL - SERVICES & OTHER CHARGES				20,833	21,812	14,134	22,000	20,500
			DEPARTMENT TOTAL	\$ 20,833	\$ 21,812	\$ 14,134	\$ 22,000	\$ 20,500



43100 - Street Maintenance

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	43100	101	FULL-TIME EMPLOYEES REGULAR	\$ 525,424	\$ 620,008	\$ 599,457	\$ 677,429	\$ 730,208
101	43100	102	FULL-TIME - OVERTIME	19,111	10,783	9,379	15,000	15,000
101	43100	104	PART-TIME - EMPLOYEES REGULAR	19,640	31,253	16,812	37,440	31,680
101	43100	119	PAYROLL ALLOCATION	(8,778)	(9,641)	-	(10,000)	(10,000)
101	43100	121	PERA	40,138	47,152	45,610	51,932	55,891
101	43100	122	FICA AND MEDICARE	41,873	49,775	47,156	55,835	59,432
101	43100	130	OTHER EMPLOYER PAID INS	93,607	81,616	88,595	88,396	104,968
101	43100	135	MN PAID LEAVE	-	-	-	-	3,418
101	43100	150	WORKERS COMPENSATION	39,321	36,187	39,478	35,786	18,928
TOTAL - PERSONAL SERVICES				770,337	867,134	846,487	951,818	1,009,525
101	43100	201	OFFICE SUPPLIES AND EXPENSES	1,177	863	930	1,075	800
101	43100	210	OPERATING SUPPLIES	9,878	9,327	8,185	8,710	8,710
101	43100	220	REPAIR/MAINT SUPPLY	7,498	9,093	5,641	9,380	10,300
101	43100	225	UNIFORMS/CLOTHING ALLOWANCE	5,995	5,062	5,034	6,750	6,350
101	43100	227	SAFETY SUPPLIES	6,466	4,368	6,605	5,195	5,450
101	43100	234	BLACKTOP SUPPLIES	34,512	20,081	20,671	34,850	29,600
101	43100	240	SMALL TOOLS/EQUIPMENT	8,158	8,707	4,398	10,470	10,600
101	43100	270	SAND AND GRAVEL	27,745	34,340	32,364	30,800	31,625
101	43100	272	SALT AND SAND	123,192	91,123	65,123	97,825	102,120
101	43100	293	SIGN/SIGNAL MATERIAL PURCHASED	21,429	18,506	11,269	23,340	22,310
TOTAL - SUPPLIES				246,049	201,471	160,219	228,395	227,865
101	43100	309	SOFTWARE & SUPPORT	-	-	-	600	-
101	43100	320	TELEPHONE	6,008	5,933	3,789	5,460	4,820
101	43100	325	GARBAGE SERVICE	2,889	448	621	1,500	1,500
101	43100	350	PRINT & PUBLISHING	39	-	-	-	-
101	43100	355	DUES & MEMBERSHIPS	100	100	100	150	150
101	43100	360	EDUCATION/TRAINING/CONFERENCES	5,324	5,451	5,488	6,400	6,050
101	43100	361	LIABILITY AND PROPERTY INSURAN	12,652	13,760	27,830	15,265	17,285
101	43100	390	CONTRACTED SERVICES	24,714	37,375	75,228	46,375	70,350
101	43100	410	RENTALS	19,270	15,445	25,527	20,900	15,300
101	43100	436	DUSTCOATING	23,394	22,050	24,530	30,800	46,186
101	43100	445	COMMUNITY EVENTS	7,771	11,336	6,642	10,000	8,500
TOTAL - SERVICES & OTHER CHARGES				102,161	111,898	169,754	137,450	170,141
101	43100	501	EQUIPMENT	5,715	23,868	7,935	10,000	10,000
TOTAL - CAPITAL OUTLAY				5,715	23,868	7,935	10,000	10,000
DEPARTMENT TOTAL				\$ 1,124,261	\$ 1,204,371	\$ 1,184,395	\$ 1,327,663	\$ 1,417,531



43150 - Engineering

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	43150	302	ENGINEERING FEES	\$ 62,918	\$ 52,304	\$ 60,002	\$ 68,200	\$ 65,720
101	43150	309	SOFTWARE & SUPPORT	-	-	-	2,000	-
101	43150	315	GIS SERVICES	-	19,468	21,126	30,120	21,660
TOTAL - SERVICES & OTHER CHARGES				62,918	71,772	81,128	100,320	87,380
			DEPARTMENT TOTAL	\$ 62,918	\$ 71,772	\$ 81,128	\$ 100,320	\$ 87,380



43160 - Street Lights

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	43160	322	UTILITIES	\$ 173,395	\$ 178,473	\$ 176,899	\$ 179,520	\$ 196,860
101	43160	390	CONTRACTED SERVICES	-	-	-	5,000	5,000
TOTAL - SERVICES & OTHER CHARGES				173,395	178,473	176,899	184,520	201,860
DEPARTMENT TOTAL				\$ 173,395	\$ 178,473	\$ 176,899	\$ 184,520	\$ 201,860



43240 - Fleet Management

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	43240	101	FULL-TIME EMPLOYEES REGULAR	\$ 84,072	\$ 151,571	\$ 103,521	\$ 163,324	\$ 180,390
101	43240	102	OVERTIME	844	564	1,009	1,500	1,500
101	43240	121	PERA	6,481	11,410	7,695	12,362	13,642
101	43240	122	FICA AND MEDICARE	6,331	10,994	7,497	12,609	13,915
101	43240	130	OTHER EMPLOYER PAID INS	9,790	23,075	19,588	25,643	36,746
101	43240	135	MN PAID LEAVE	-	-	-	-	800
101	43240	150	WORKERS COMPENSATION	2,816	3,612	6,282	3,801	4,664
TOTAL - PERSONAL SERVICES				110,335	201,226	145,591	219,239	251,657
101	43240	202	FUEL	83,662	69,474	86,148	89,851	83,287
101	43240	210	OPERATING SUPPLIES	59,691	60,088	41,280	65,500	68,000
101	43240	220	REPAIR/MAINT SUPPLY	55,245	71,616	51,873	84,342	85,000
101	43240	225	UNIFORMS/CLOTHING ALLOWANCE	3,338	4,183	2,414	7,784	4,560
101	43240	240	SMALL TOOLS/EQUIPMENT	8,019	8,577	9,432	10,000	10,000
101	43240	298	W/S FLEET EXPENSES	(18,060)	(21,293)	-	(19,000)	(21,000)
TOTAL - SUPPLIES				191,895	192,644	191,148	238,477	229,847
101	43240	309	SOFTWARE & SUPPORT	2,288	8,314	10,839	9,900	12,300
101	43240	320	TELEPHONE	655	991	758	1,480	1,160
101	43240	360	EDUCATION/TRAINING/CONFERENCES	636	423	737	900	1,450
101	43240	361	LIABILITY AND PROPERTY INS	1,008	1,280	2,529	1,373	1,590
101	43240	390	CONTRACTED SERVICES	27,205	32,342	24,678	35,000	30,000
TOTAL - SERVICES & OTHER CHARGES				31,793	43,350	39,541	48,653	46,500
DEPARTMENT TOTAL				\$ 334,022	\$ 437,220	\$ 376,280	\$ 506,369	\$ 528,004



45200 - Park Maintenance

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	45200	101	FULL-TIME EMPLOYEES REGULAR	\$ 279,097	\$ 392,285	\$ 372,332	\$ 418,246	\$ 449,363
101	45200	102	OVERTIME	8,147	6,798	9,759	8,000	8,000
101	45200	104	PART-TIME - EMPLOYEES REGULAR	28,188	22,585	38,845	43,680	36,960
101	45200	119	PAYROLL ALLOCATION	-	(5,334)	-	-	(1,000)
101	45200	121	PERA	21,801	29,928	28,324	31,968	34,302
101	45200	122	FICA AND MEDICARE	23,956	32,006	32,015	35,949	37,816
101	45200	130	OTHER EMPLOYER PAID INS	32,507	44,126	48,418	49,139	52,249
101	45200	135	MN PAID LEAVE	-	-	-	-	2,175
101	45200	150	WORKERS COMPENSATION	16,443	17,714	24,369	19,007	14,657
TOTAL - PERSONAL SERVICES				410,138	540,109	554,062	605,989	634,522
101	45200	201	OFFICE SUPPLIES AND EXPENSES	832	443	942	1,000	1,000
101	45200	210	OPERATING SUPPLIES	59,460	61,946	70,761	65,000	70,000
101	45200	220	REPAIR/MAINT SUPPLY	19,195	23,503	18,856	28,000	28,000
101	45200	225	UNIFORMS/CLOTHING ALLOWANCE	3,323	3,264	2,631	4,500	4,700
101	45200	227	SAFETY SUPPLIES	1,237	961	1,102	1,500	1,500
101	45200	240	SMALL TOOLS/EQUIPMENT	3,278	2,786	2,929	3,000	3,000
TOTAL - SUPPLIES				87,325	92,903	97,220	103,000	108,200
101	45200	320	TELEPHONE	5,205	2,957	2,483	3,840	3,380
101	45200	321	MILEAGE	76	99	-	-	100
101	45200	322	UTILITIES	64,320	51,735	49,511	57,000	53,000
101	45200	355	DUES & MEMBERSHIPS	1,779	1,855	1,870	1,855	1,870
101	45200	360	EDUCATION/TRAINING/CONFERENCES	8,061	6,686	3,405	8,900	9,800
101	45200	361	LIABILITY AND PROPERTY INSURAN	32,699	37,263	62,390	35,071	38,326
101	45200	390	CONTRACTED SERVICES	33,880	33,902	59,495	47,000	53,600
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	180,414	155,666	162,076
101	45200	501	EQUIPMENT	6,915	9,731	9,714	10,000	10,000
TOTAL - CAPITAL OUTLAY				6,915	9,731	9,714	10,000	10,000
DEPARTMENT TOTAL				\$ 652,480	\$ 777,751	\$ 841,410	\$ 874,655	\$ 914,798



45250 - Recreation

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	45250	101	FULL-TIME EMPLOYEES REGULAR	\$ 120,074	\$ 148,800	\$ 156,187	\$ 179,066	\$ 193,390
101	45250	102	OVERTIME	3,131	3,440	1,258	2,500	3,500
101	45250	104	PART-TIME EMPLOYEES REGULAR	40,140	25,943	23,771	30,000	32,000
101	45250	121	PERA	9,119	11,437	11,970	13,617	14,767
101	45250	122	FICA AND MEDICARE	12,174	13,266	13,599	16,185	17,510
101	45250	130	OTHER EMPLOYER PAID INS	16,853	22,171	26,659	27,638	29,300
101	45250	135	MN PAID LEAVE	-	-	-	-	1,007
101	45250	150	WORKERS COMPENSATION	2,083	1,837	1,224	1,666	593
TOTAL - PERSONAL SERVICES				203,575	226,895	234,668	270,672	292,067
101	45250	201	OFFICE SUPPLIES AND EXPENSES	1,776	2,732	1,607	1,500	2,000
101	45250	210	OPERATING SUPPLIES	7,445	17,633	13,582	20,000	20,000
101	45250	225	UNIFORMS	670	396	1,041	1,150	1,500
TOTAL - SUPPLIES				9,891	20,761	16,230	22,650	23,500
101	45250	309	SOFTWARE	4,533	4,265	7,023	4,400	4,600
101	45250	320	TELEPHONE	854	1,005	871	1,280	1,160
101	45250	350	PRINT & PUBLISHING	1,160	1,948	595	3,000	2,000
101	45250	355	DUES & MEMBERSHIPS	1,572	1,870	2,287	1,935	2,020
101	45250	360	EDUCATION/TRAINING/CONFERENCES	1,037	2,458	2,006	3,200	3,000
101	45250	361	LIABILITY AND PROPERTY INSURAN	1,076	1,305	3,098	2,363	1,432
101	45250	390	CONTRACTED SERVICES	12,828	3,791	6,481	10,000	5,000
101	45250	445	COMMUNITY EVENTS	24,671	21,608	17,444	23,000	23,000
101	45250	490	PRAIRIE FESTIVAL	28,114	32,633	31,124	28,060	28,720
TOTAL - SERVICES & OTHER CHARGES				75,844	70,883	70,930	77,238	70,932
DEPARTMENT TOTAL				\$ 289,311	\$ 318,538	\$ 321,828	\$ 370,560	\$ 386,499



45300 - Heritage Preservation Commission

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	45300	104	PART-TIME EMPLOYEES REGULAR	\$ 300	\$ 400	\$ -	\$ 1,680	\$ 1,680
TOTAL - PERSONAL SERVICES				300	400	-	1,680	1,680
101	45300	201	OFFICE SUPPLIES AND EXPENSES	21	69	85	500	500
TOTAL - SUPPLIES				21	69	85	500	500
101	45300	360	EDUCATION/TRAINING/CONFERENCES	607	589	534	500	600
TOTAL - SERVICES & OTHER CHARGES				607	589	564	500	600
DEPARTMENT TOTAL				\$ 928	\$ 1,057	\$ 649	\$ 2,680	\$ 2,780



45350 - Parks and Recreation Commission

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	45350	104	PART-TIME EMPLOYEES REGULAR	\$ 550	\$ 330	\$ -	\$ 1,920	\$ 1,920
TOTAL - PERSONAL SERVICES				550	330	-	1,920	1,920
101	45350	210	OPERATING SUPPLIES	205	93	216	500	500
TOTAL - SUPPLIES				205	93	216	500	500
101	45350	360	EDUCATION/TRAINING/CONFERENCES	60	-	-	-	-
TOTAL - SERVICES & OTHER CHARGES				60	-	-	-	-
DEPARTMENT TOTAL				\$ 815	\$ 423	\$ 216	\$ 2,420	\$ 2,420



46530 - Planning Commission

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	46530	104	PART-TIME EMPLOYEES REGULAR	\$ 1,440	\$ 1,260	\$ -	\$ 3,000	\$ 3,000
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



46570 - Planning

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	46570	303	PLANNING FEES	\$ 85,743	\$ 84,397	\$ 69,177	\$ 90,640	\$ 85,490
TOTAL - SERVICES & OTHER CHARGES				85,743	84,397	69,177	90,640	85,490
			DEPARTMENT TOTAL	\$ 85,743	\$ 84,397	\$ 69,177	\$ 90,640	\$ 85,490



46580 - Economic Development

Account Number			Account Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Fund	Department	Object						
101	46580	104	PART-TIME EMPLOYEES REGULAR	\$ -	\$ 250	\$ 125	\$ 500	\$ 500
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
101	46580	360	EDUCATION/TRAINING/CONFERENCES	365	350	445	600	600
101	46580	380	MARKETING	-	-	-	5,000	-
101	46580	390	CONTRACTED SERVICES	-	-	-	5,000	5,000
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



49300 - Interfund Transfers

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Object		2023	2024	Year-to-Date	2025	2026
101	49300	720	OPERATING TRANSFERS	\$ 710,829	\$ -	\$ -	\$ -	\$ -
TOTAL - INTERFUND TRANSFERS				710,829	-	-	-	-
			DEPARTMENT TOTAL	\$ 710,829	\$ -	\$ -	\$ -	\$ -

2026 Public Utility Funds Budget

Water Utility Fund - This fund accounts for the operations of the public water utility system. The resources accumulated are primarily from system user charges. The accumulated funds are then used to pay for the operational costs of pumping and distributing water to the system customers.

Water Availability & Connections (WAC) Fund - This fund accounts for the accumulation of resources from Availability and Connection fees to the public water utility system. The resources are used to finance certain capital improvements and to pay the debt service associated with the water utility.

Sanitary Sewer Utility Fund - This fund accounts for the operations of the public sewer utility system. The resources accumulated are primarily from system user charges. The accumulated funds are then used to pay for the operational costs of collection and treatment of sewage from the system.

Sewer Availability & Connections (SAC) Fund - This fund accounts for the accumulation of resources from Availability and Connection fees to the public sewer utility system. The resources are used to finance certain capital improvements and to pay the debt service associated with the sewer utility.

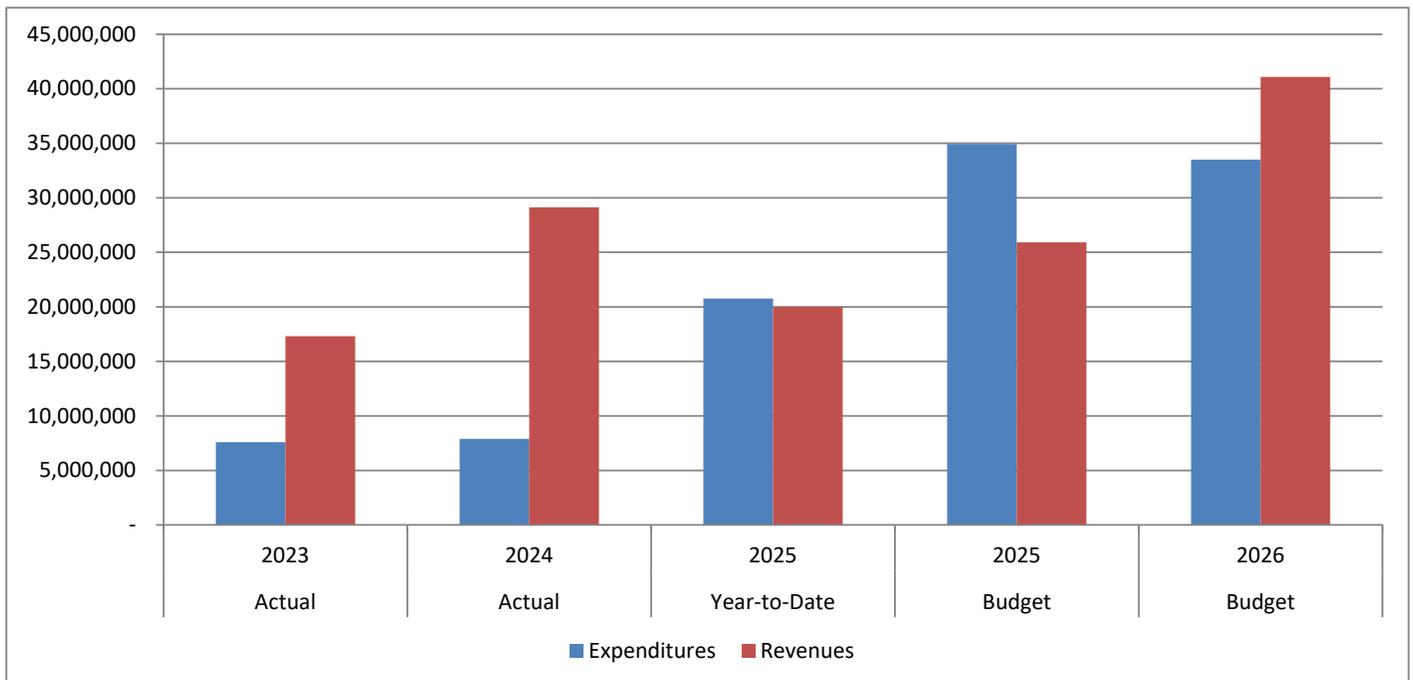
Storm Water Utility Fund - This fund accounts for the operations of the storm water collection system. The resources accumulated are primarily from system user charges and property taxes. The accumulated funds are then used to pay for the operational costs of collection and treatment of surface water runoff that does not require treatment.





**City of Otsego
Public Utility Fund Budget - 2026
Revenue & Expenditure Summary**

Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Revenues					
Operating	\$ 7,443,094	\$ 7,213,000	\$ 7,916,365	\$ 8,118,701	\$ 8,372,395
Non-Operating	5,590,662	15,456,154	544,926	3,001,743	1,124,427
Availability + Connection Charges	4,281,034	6,453,330	5,982,218	4,696,540	5,143,579
Bond Proceeds	-	-	5,568,870	10,098,000	26,441,878
<i>Subtotal</i>	<u>17,314,790</u>	<u>29,122,484</u>	<u>20,012,379</u>	<u>25,914,984</u>	<u>41,082,279</u>
Expenditures					
Personal Services	915,136	1,234,605	1,265,383	1,488,288	1,735,152
Supplies	988,592	819,771	844,673	1,019,630	1,024,788
Services & Other Charges	1,383,041	1,431,658	1,353,399	1,582,905	1,726,747
Capital Outlay	160,254	426,390	11,318,653	20,506,400	17,851,584
Depreciation	2,653,917	2,878,395	-	4,638,841	5,144,320
Debt Service	1,148,040	678,778	5,517,718	5,208,236	5,411,154
Interfund Transfers	341,137	427,000	478,000	478,000	603,000
<i>Subtotal</i>	<u>7,590,117</u>	<u>7,896,597</u>	<u>20,777,826</u>	<u>34,922,300</u>	<u>33,496,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 9,724,673</u>	<u>\$ 21,225,887</u>	<u>\$ (765,447)</u>	<u>\$ (9,007,316)</u>	<u>\$ 7,585,534</u>





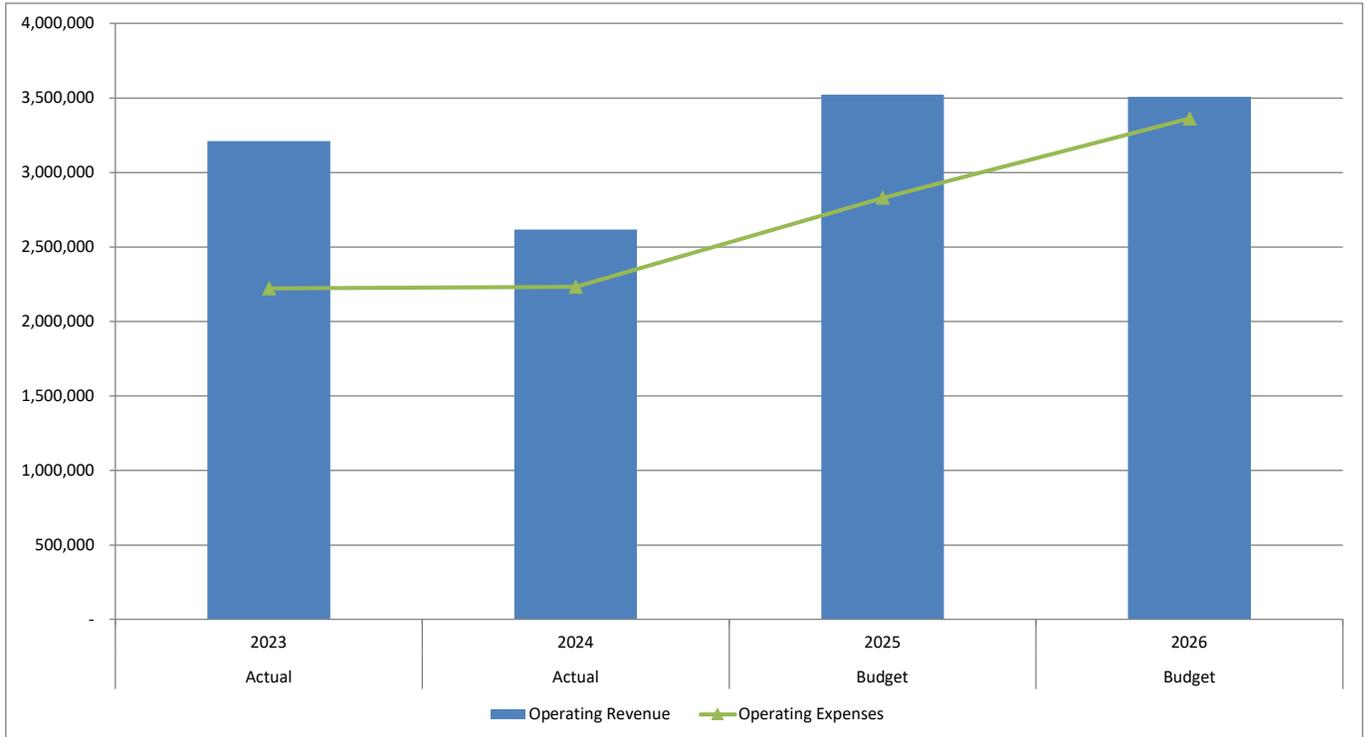
49400 - Water Utility Fund

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Source		2023	2024	Year-to-Date	2025	2026
Revenues								
601	49400	37150	WATER SALES	\$ 2,576,779	\$ 2,113,972	\$ 2,583,285	\$ 2,947,274	\$ 2,969,344
601	49400	37155	WATER SALES - IRRIGATION	559,552	427,405	464,016	507,000	461,000
601	49400	37160	WATER NSF	300	330	148	-	-
601	49400	31900	PENALTIES AND INTEREST	75,078	74,751	83,447	68,000	78,000
TOTAL - OPERATING				3,211,709	2,616,457	3,130,897	3,522,274	3,508,344
601	49400	33100	FEDERAL GRANTS AND AIDS	-	-	-	2,652,000	748,000
601	49400	33422	OTHER STATE AID GRANTS	20,000	243	-	-	-
601	49400	33424	OTHER GRANTS	-	-	3,521	3,500	-
601	49400	34109	OTHER ADMINISTRATIVE CHARGES	17,625	17,175	21,575	16,000	17,000
601	49400	34302	WATER METERS	100,328	104,986	123,509	120,960	142,500
601	49400	36100	SPECIAL ASSESSMENTS	137,408	185,207	187,088	-	-
601	49400	36210	INTEREST EARNINGS	157,795	155,668	-	-	-
601	49400	36213	NET CHANGE IN INVESTMENT FMV	103,362	67,654	-	-	-
601	49400	36232	CAPITAL CONTRIB. DEVELOPERS	308,100	1,665,699	-	-	-
601	49400	37165	WATERTOWER RENTALS-ANTENNAS	96,181	97,389	98,642	101,633	104,887
601	49400	37170	DNR FEES FOR STATE	50,048	52,672	55,270	56,376	59,292
601	49400	38991	REFUNDS & REIMBURSEMENTS	9,910	9,054	6,702	7,500	10,000
601	49400	39101	SALES OF FIXED ASSETS	-	6,000	-	-	-
601	49400	39250	TRANSFER IN - CAPITAL ASSETS	9,194	-	-	-	-
601	49400	39300	PROCEEDS - BONDS ISSUED	-	-	-	4,098,000	26,441,878
TOTAL - NON OPERATING				1,009,952	2,361,747	496,306	7,055,969	27,523,557
TOTAL - REVENUES				4,221,661	4,978,204	3,627,203	10,578,243	31,031,901
Expenses								
601	49400	101	FULL-TIME EMPLOYEES REGULAR	187,205	215,163	214,524	247,673	354,881
601	49400	102	WAGES - FT OVERTIME	10,951	12,959	16,885	9,500	15,000
601	49400	104	WAGES - PT EMPLOYEES	7,308	7,138	9,510	22,589	22,880
601	49400	121	PERA	12,057	17,013	17,671	20,310	27,825
601	49400	122	FICA AND MEDICARE	15,028	17,645	17,983	21,532	30,132
601	49400	130	OTHER EMPLOYER PAID INS	24,486	28,066	33,032	41,844	54,634
601	49400	135	MN PAID LEAVE	-	-	-	-	1,733
601	49400	150	WORKERS COMPENSATION	5,182	5,587	7,321	6,124	4,640
601	49400	191	GERF PENSION EXPENSE	5,257	1,313	-	-	-
TOTAL - PERSONAL SERVICES				267,474	304,884	316,926	369,572	511,725
601	49400	201	OFFICE SUPPLIES AND EXPENSES	7,053	6,855	4,296	6,300	7,350
601	49400	202	FUEL	8,515	5,083	97	8,130	6,647
601	49400	206	POSTAGE	9,435	7,522	9,218	11,880	1,000
601	49400	210	OPERATING SUPPLIES	7,560	7,079	7,795	7,500	7,500
601	49400	216	CHEMICAL SUPPLIES	225,066	209,846	200,389	212,900	232,050
601	49400	220	REPAIRS/MAINT SUPPLIES	13,135	54,714	25,326	35,450	37,500
601	49400	225	UNIFORMS/CLOTHING ALLOWANCE	2,519	2,329	1,808	3,750	2,625
601	49400	227	SAFETY SUPPLIES	1,273	1,196	1,564	6,300	4,500
601	49400	228	UTILITY SYSTEM SUPPLIES	300,571	87,175	171,902	148,000	185,700
601	49400	240	SMALL TOOLS/EQUIPMENT	4,789	8,958	5,942	8,250	5,000
601	49400	298	W/S FLEET EXPENSES	4,515	5,323	-	6,000	6,000
TOTAL - SUPPLIES				584,431	396,079	428,337	454,460	495,872
601	49400	301	LEGAL SERVICES	2,184	7,311	5,148	4,000	5,000
601	49400	302	ENGINEERING FEES	68,856	59,522	37,416	67,000	50,000
601	49400	303	PLANNING FEES	800	3,050	800	1,000	1,000
601	49400	306	PERMITS & FEES	76,488	73,950	55,330	91,800	94,700
601	49400	309	SOFTWARE & SUPPORT	100	-	-	-	26,470
601	49400	315	GIS SERVICES	2,102	3,569	3,623	2,500	3,000
601	49400	320	TELEPHONE	11,772	16,743	12,534	14,200	14,100
601	49400	321	MILEAGE/TRAVEL	119	62	446	300	300
601	49400	322	UTILITIES	155,890	192,236	121,423	160,000	165,000
601	49400	350	PRINT & PUBLISHING	1,336	1,370	1,139	1,300	1,400
601	49400	355	DUES & MEMBERSHIPS	525	463	488	565	500
601	49400	360	EDUCATION/TRAINING/CONFERENCES	1,660	3,120	5,044	6,300	6,900
601	49400	361	LIABILITY AND PROPERTY INSURAN	20,857	26,149	56,485	32,887	33,840
601	49400	390	CONTRACTED SERVICES	112,465	128,708	78,322	129,300	122,600
601	49400	402	REPAIRS/MAINT BUILDINGS	11,997	1,174	15,122	10,000	12,000
601	49400	410	RENTALS	2,195	2,259	1,646	2,446	2,446
601	49400	437	BANK SERVICE CHARGES	17,052	18,166	30,386	17,850	22,050
TOTAL - SERVICES & OTHER CHARGES				486,398	537,853	425,353	541,448	561,306



49400 - Water Utility Fund

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Source		2023	2024	Year-to-Date	2025	2026
601	49400	500	CAPITAL OUTLAY (GENERAL)	\$ 186	\$ -	\$ 4,408	\$ 4,500	\$ 2,200
601	49400	501	EQUIPMENT	4,763	8,243	-	8,200	8,000
601	49400	510	LAND ACQUISITIONS/EASEMENTS	63,024	288,182	806,137	-	-
601	49400	525	BUILDING IMPROVEMENTS	-	-	34,033	33,000	3,000
601	49400	530	IMPROVEMENTS OTHER THAN BLDG	4,402,970	2,044,554	5,770,299	13,040,000	15,649,389
601	49400	550	MOTOR VEHICLES	93,666	73,888	19,560	24,750	-
601	49400	590	REHABILITATION & REPLACEMENT	9	-	-	50,000	50,000
601	49400	599	CAPITALIZED ASSET OFFSET	(4,452,644)	(2,255,945)	-	-	-
TOTAL - CAPITAL OUTLAY				111,974	158,922	6,634,438	13,160,450	15,712,589
601	49400	420	DEPRECIATION	882,583	993,164	-	1,462,718	1,792,351
601	49400	601	BOND PRINCIPAL	-	-	-	-	40,955
601	49400	602	BOND INTEREST	85,442	78,030	-	-	9,982
601	49400	620	FISCAL AGENT FEES	839	674	-	-	-
601	49400	650	DEBT SERVICE AMORTIZATION'S	(15,695)	(15,695)	-	-	-
601	49400	720	OPERATING TRANSFERS	80,150	106,750	119,500	119,500	150,750
TOTAL - OTHER				1,033,319	1,162,923	119,500	1,582,218	1,994,038
TOTAL - EXPENSES				2,483,596	2,560,661	7,924,554	16,108,148	19,275,530
NET INCOME / (LOSS)				\$ 1,738,065	\$ 2,417,542	\$ (4,297,351)	\$ (5,529,905)	\$ 11,756,371





Fund 360 - Water Availability & Connections (WAC)

Account Number			Account Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Fund	Department	Object						
Revenues								
360	47000	34406	WATER AVAILABILITY + CONNECTION CHARGES	\$ 1,101,123	\$ 2,013,070	\$ 1,817,422	\$ 1,455,400	\$ 1,769,460
360	47000	36100	SPECIAL ASSESSMENTS	18,587	11,159	83,592	85,533	74,166
360	47000	36210	INVESTMENT EARNINGS	112,567	200,880	-	-	-
360	47000	36213	INVESTMENT FAIR MARKET VALUE ADJUSTMENT	73,736	87,303	-	-	-
TOTAL				1,306,013	2,312,412	1,901,014	1,540,933	1,843,626
Expenses								
360	47000	390	CONTRACTED SERVICES	8,365	709	-	-	-
360	47000	601	PRINCIPAL	-	-	962,000	962,000	995,800
360	47000	602	INTEREST	138,225	93,535	134,651	134,651	96,824
360	47000	620	FISCAL AGENT FEE'S	700	535	851	1,250	1,250
360	47000	650	DEBT SERVICE AMORTIZATION'S	(116,578)	(116,577)	-	(132,272)	(132,272)
360	47000	750	TRANSFER OUT - CAPITAL ASSETS	9,194	-	-	-	-
TOTAL				39,906	(21,798)	1,097,502	965,629	961,602
NET INCOME / (LOSS)				\$ 1,266,107	\$ 2,334,210	\$ 803,512	\$ 575,304	\$ 882,024



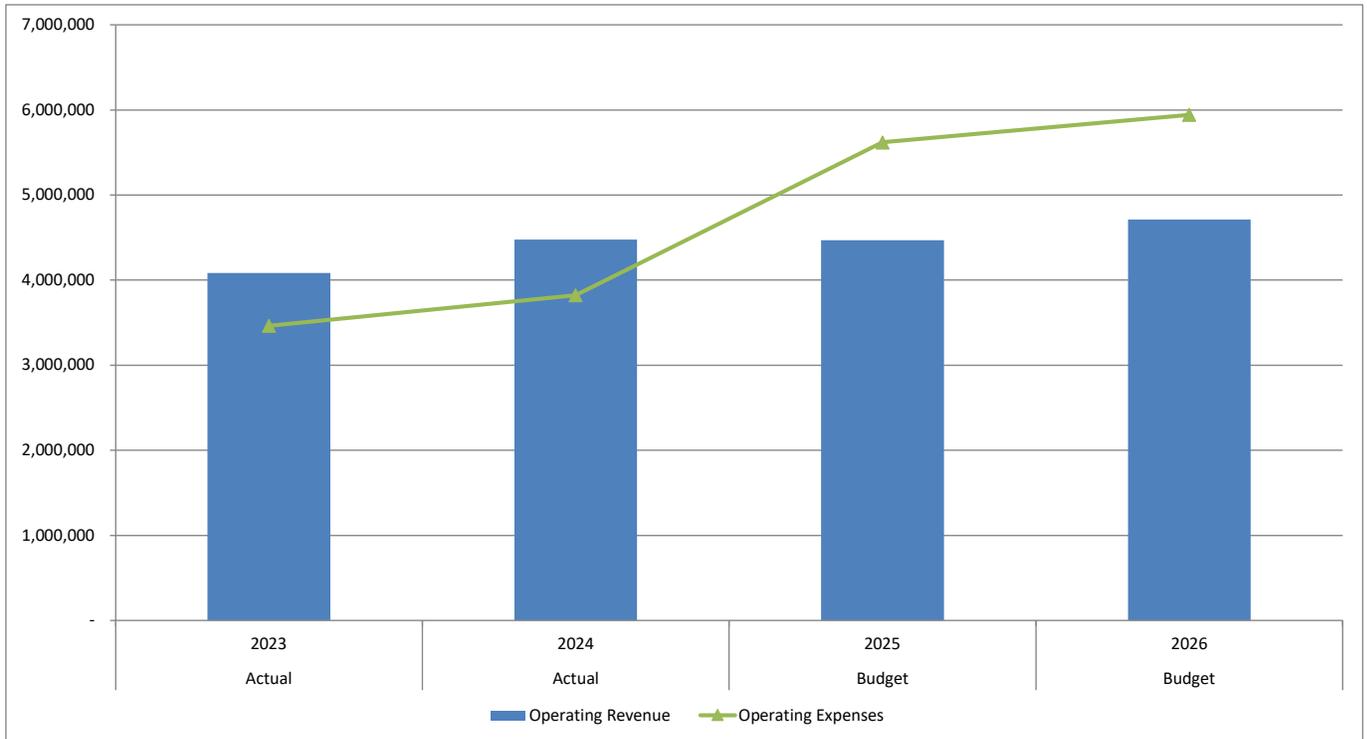
49450 - Sanitary Sewer Utility Fund

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Source		2023	2024	Year-to-Date	2025	2026
Revenues								
602	49450	37200	SEWER SALES	\$ 3,985,189	\$ 4,364,798	\$ 4,515,542	\$ 4,378,725	\$ 4,598,888
602	49450	31900	PENALTIES AND INTEREST	97,640	111,498	132,555	89,000	114,000
TOTAL - OPERATING				4,082,829	4,476,296	4,648,097	4,467,725	4,712,888
602	49450	33100	FEDERAL GRANTS & AIDS	737,311	-	-	-	-
602	49450	33422	OTHER STATE AID GRANTS	73,411	8,000,243	3,037	-	-
602	49450	33424	OTHER GRANTS	-	-	3,521	3,500	-
602	49450	36200	MISCELLANEOUS REVENUES	50	1,902	-	-	-
602	49450	36210	INTEREST EARNINGS	1,268,690	146,632	-	-	-
602	49450	36213	NEY CHANGE IN INVESTMENT FMV	232,383	63,727	-	-	-
602	49450	36232	CAPITAL CONTRIB. DEVELOPERS	378,909	1,563,692	-	-	-
602	49450	38991	REFUNDS & REIMBURSEMENTS	8,720	2,278	6,795	5,000	2,500
602	49450	39101	SALES OF FIXED ASSETS	537	6,000	-	-	-
602	49450	39250	TRANSFER IN - CAPITAL ASSETS	9,194	-	-	-	-
602	49450	39300	PROCEEDS - BONDS ISSUED	-	-	5,568,870	6,000,000	-
TOTAL - NON OPERATING				2,709,204	9,784,474	5,582,223	6,008,500	2,500
TOTAL - REVENUES				6,792,033	14,260,769	10,230,320	10,476,225	4,715,388
Expenses								
602	49450	101	FULL-TIME EMPLOYEES REGULAR	433,689	645,488	643,572	743,019	869,965
602	49450	102	WAGES - FT OVERTIME	19,515	38,877	50,656	28,500	45,000
602	49450	104	WAGES - PT EMPLOYEEES	10,848	21,414	28,529	67,768	22,880
602	49450	121	PERA	36,159	51,040	53,012	60,931	69,123
602	49450	122	FICA AND MEDICARE	34,009	52,936	53,948	64,595	72,256
602	49450	130	OTHER EMPLOYER PAID INS	73,453	84,200	99,096	125,531	116,514
602	49450	135	MN PAID LEAVE	-	-	-	-	4,156
602	49450	150	WORKERS COMPENSATION	15,545	16,757	19,645	18,372	11,533
602	49450	191	GERF PENSION EXPENSE	15,667	4,036	-	-	-
TOTAL - PERSONAL SERVICES				638,884	914,747	948,457	1,108,716	1,211,427
602	49450	201	OFFICE SUPPLIES AND EXPENSES	8,759	10,565	16,997	9,450	13,650
602	49450	202	FUEL	28,027	19,882	2,860	24,390	19,941
602	49450	206	POSTAGE	9,206	11,237	9,004	11,880	500
602	49450	210	OPERATING SUPPLIES	16,843	31,776	38,633	45,000	41,000
602	49450	216	CHEMICAL SUPPLIES	174,548	189,233	177,497	271,200	270,750
602	49450	220	REPAIRS/MAINT SUPPLIES	140,820	126,158	130,324	140,000	115,700
602	49450	225	UNIFORMS/CLOTHING ALLOWANCE	3,073	4,923	4,377	3,750	5,425
602	49450	227	SAFETY SUPPLIES	4,287	3,404	9,128	8,500	7,500
602	49450	240	SMALL TOOLS/EQUIPMENT	4,363	8,652	13,719	18,000	21,450
602	49450	298	W/S FLEET EXPENSES	13,545	15,970	-	20,000	20,000
TOTAL - SUPPLIES				403,472	421,799	402,540	552,170	515,916
602	49450	301	LEGAL SERVICES	1,999	360	1,209	3,000	1,000
602	49450	302	ENGINEERING FEES	32,495	28,335	33,381	54,080	55,000
602	49450	303	PLANNING FEES	800	100	300	1,000	1,000
602	49450	306	PERMIT & FEES	7,350	8,590	7,350	11,800	11,800
602	49450	309	SOFTWARE & SUPPORT	140	-	-	-	28,000
602	49450	315	GIS SERVICES	6,634	2,844	4,554	4,000	4,000
602	49450	320	TELEPHONE	12,297	12,942	16,765	19,500	28,700
602	49450	321	MILEAGE/TRAVEL	1,833	2,051	933	2,000	2,000
602	49450	322	UTILITIES	395,353	353,761	413,114	381,000	461,150
602	49450	325	GARBAGE SERVICE	31,272	33,869	24,403	33,000	31,000
602	49450	350	PRINT & PUBLISHING	295	123	-	300	300
602	49450	355	DUES & MEMBERSHIPS	-	63	63	65	65
602	49450	360	EDUCATION/TRAINING/CONFERENCES	6,851	7,336	7,332	12,200	12,750
602	49450	361	LIABILITY AND PROPERTY INSURAN	65,974	77,671	186,347	83,516	130,523
602	49450	390	CONTRACTED SERVICES	188,396	186,696	129,637	214,500	215,200
602	49450	402	REPAIRS/MAINT BUILDINGS	2,432	6,769	15,466	18,600	40,000
602	49450	410	RENTALS	2,195	2,195	1,947	2,446	2,446
602	49450	419	SLUDGE HAULING	36,869	66,890	21,033	113,000	50,000
602	49450	437	BANK SERVICE CHARGES	51,157	54,498	43,678	53,550	53,550
TOTAL - SERVICES & OTHER CHARGES				844,344	845,094	907,513	1,007,557	1,128,484



49450 - Sanitary Sewer Utility Fund

Account Number			Account Description	Actual	Actual	Unaudited	Budget	Budget
Fund	Department	Source		2023	2024	Year-to-Date	2025	2026
602	49450	500	CAPITAL OUTLAY (GENERAL)	\$ 1,089	\$ -	\$ 14,040	\$ 13,500	\$ 6,600
602	49450	501	EQUIPMENT	1,648	8,829	-	8,200	10,000
602	49450	525	BUILDING IMPROVEMENTS	-	-	-	3,000	9,000
602	49450	530	IMPROVEMENTS OTHER THAN BLDG	15,240,702	15,905,400	4,263,051	6,595,000	1,735,395
602	49450	550	MOTOR VEHICLES	139,062	226,019	390,376	401,250	-
602	49450	590	REHABILITATION & REPLACEMENT	28,999	212,228	16,748	325,000	350,000
602	49450	599	CAPITALIZED ASSET OFFSET	(15,363,218)	(16,113,382)	-	-	-
TOTAL - CAPITAL OUTLAY				48,280	239,093	4,684,215	7,345,950	2,110,995
602	49450	420	DEPRECIATION	1,576,558	1,640,956	-	2,951,123	3,086,969
602	49450	601	BOND PRINCIPAL	(1)	-	804,000	804,000	814,000
602	49450	602	BOND INTEREST	978,872	678,069	163,179	163,178	153,844
602	49450	620	FISCAL AGENT FEES	36,776	357	-	500	500
602	49450	720	OPERATING TRANSFERS	242,600	320,250	358,500	358,500	452,250
TOTAL - OTHER				2,834,804	2,639,632	1,325,679	4,277,301	4,507,563
TOTAL - EXPENSES				4,769,785	5,060,365	8,268,403	14,291,694	9,474,385
NET INCOME / (LOSS)				\$ 2,022,249	\$ 9,200,405	\$ 1,961,917	\$ (3,815,469)	\$ (4,758,997)





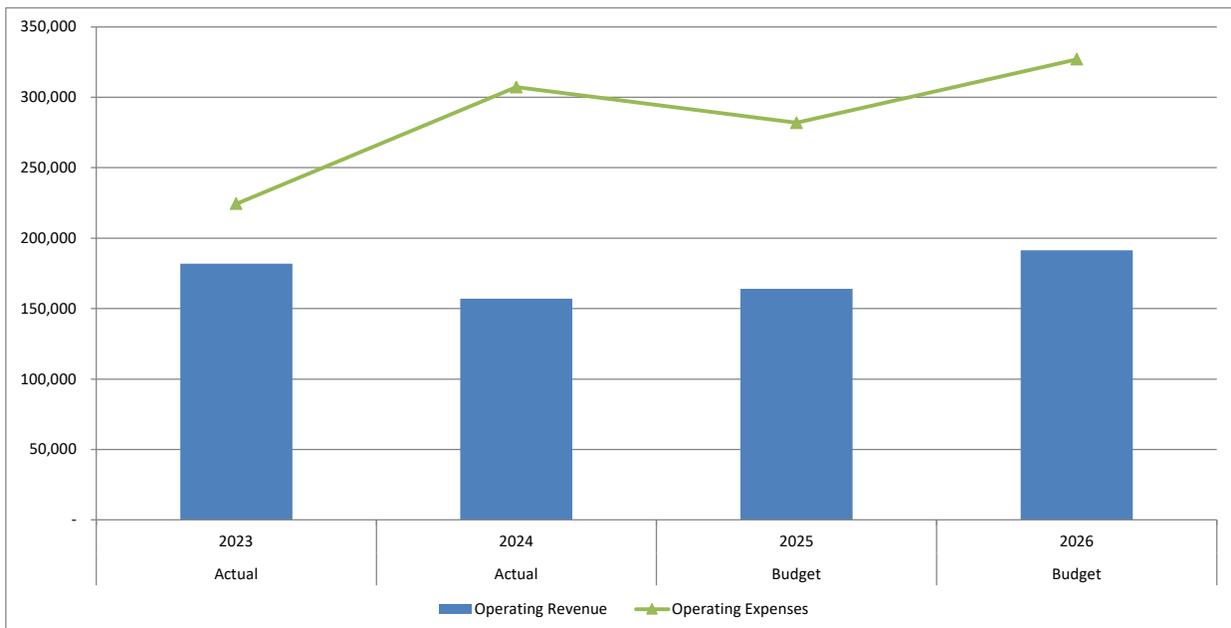
Fund 361 - Sanitary Sewer Availability & Connections (SAC)

Account Number			Account Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Fund	Department	Object						
Revenues								
361	47000	34407	SEWER AVAILABILITY + CONNECTION CHARGES	\$ 3,095,248	\$ 4,388,925	\$ 3,797,991	\$ 2,866,060	\$ 3,028,305
361	47000	36100	SPECIAL ASSESSMENTS	66,076	40,177	283,213	289,547	271,648
361	47000	36210	INVESTMENT EARNINGS	440,897	772,511	-	-	-
361	47000	36213	INVESTMENT FAIR MARKET VALUE ADJUSTMENT	288,807	335,737	-	-	-
TOTAL				3,891,028	5,537,349	4,081,204	3,155,607	3,299,953
Expenses								
361	47000	390	CONTRACTED SERVICES	23,809	2,017	-	-	-
361	47000	601	PRINCIPAL	-	-	2,597,000	2,597,000	2,686,200
361	47000	602	INTEREST	245,733	166,286	855,404	884,178	950,319
361	47000	620	FISCAL AGENT FEE'S	977	812	634	1,000	1,000
361	47000	650	DEBT SERVICE AMORTIZATION'S	(207,250)	(207,248)	-	(207,249)	(207,248)
361	47000	750	TRANSFER OUT - CAPITAL ASSETS	9,194	-	-	-	-
TOTAL				72,463	(38,133)	3,453,037	3,274,929	3,430,271
NET INCOME / (LOSS)				\$ 3,818,566	\$ 5,575,482	\$ 628,167	\$ (119,322)	\$ (130,318)



49490 - Storm Water Utility Fund

Account Number			Account Description	Actual 2023	Actual 2024	Unaudited Year-to-Date 2025	Budget 2025	Budget 2026
Fund	Department	Source						
Revenues								
603	49490	31010	CURRENT AD VALOREM TAXES	\$ 38,000	\$ -	\$ -	\$ -	\$ -
603	49490	37500	STORMWATER UTILITY CHARGES	108,367	117,476	133,501	126,702	148,163
603	49490	31900	PENALTIES AND INTEREST	2,188	2,771	3,870	2,000	3,000
TOTAL - OPERATING				148,555	120,247	137,371	128,702	151,163
603	49490	36100	SPECIAL ASSESSMENTS	33,406	36,884	35,266	35,274	40,248
603	49490	36210	INTEREST EARNINGS	16,046	28,749	-	-	-
603	49490	36213	NET CHANGE IN INVESTMENT FMV	10,511	12,495	-	-	-
603	49490	36232	CAPITAL CONTRIB. DEVELOPERS	559,056	1,542,834	-	-	-
603	49490	38990	MISCELLANEOUS	-	1,141	-	-	-
603	49490	39250	TRANSFER IN - CAPITAL ASSETS	336,480	291,400	-	-	-
TOTAL - NON OPERATING				955,499	1,913,503	35,266	35,274	40,248
TOTAL - REVENUES				1,104,054	2,033,750	172,638	163,976	191,411
Expenses								
603	49490	119	PAYROLL ALLOCATION	8,778	14,974	-	10,000	12,000
TOTAL - PERSONAL SERVICES				8,778	14,974	-	10,000	12,000
603	49490	220	REPAIRS/MAINT SUPPLIES	270	2,681	-	3,000	3,000
603	49490	292	CULVERTS	419	(788)	13,795	10,000	10,000
TOTAL - SUPPLIES				689	1,893	13,795	13,000	13,000
603	49490	301	LEGAL FEES	-	38	-	500	500
603	49490	302	ENGINEERING FEES	13,457	38,680	12,122	22,000	24,000
603	49490	303	PLANNING FEES	-	550	350	500	500
603	49490	315	GIS SERVICES	-	-	-	1,000	1,000
603	49490	355	DUES & MEMBERSHIPS	1,050	1,370	1,440	1,400	1,500
603	49490	360	EDUCATION/TRANING/CONFERENCE	-	925	500	1,000	1,000
603	49490	361	LIABILITY AND PROPERTY INSURANCE	-	-	151	-	157
603	49490	390	CONTRACTED SERVICES	1,000	2,000	2,959	2,500	3,300
603	49490	441	LICENSES, TAXES & FEES	4,618	2,422	3,012	5,000	5,000
TOTAL - SERVICES & OTHER CHARGES				20,125	45,985	20,534	33,900	36,957
603	49490	500	CAPITAL OUTLAY (GENERAL)	-	-	-	-	28,000
603	49490	530	IMPROVEMENTS OTHER THAN BLDG	-	28,374	-	-	-
TOTAL - CAPITAL OUTLAY				-	28,374	-	-	28,000
603	49490	420	DEPRECIATION	194,776	244,275	-	225,000	265,000
TOTAL - OTHER				194,776	244,275	-	225,000	265,000
TOTAL - EXPENSES				224,367	335,501	34,329	281,900	354,957
NET INCOME / (LOSS)				\$ 879,686	\$ 1,698,249	\$ 138,309	\$ (117,924)	\$ (163,546)



2026 Debt Service Funds Budget

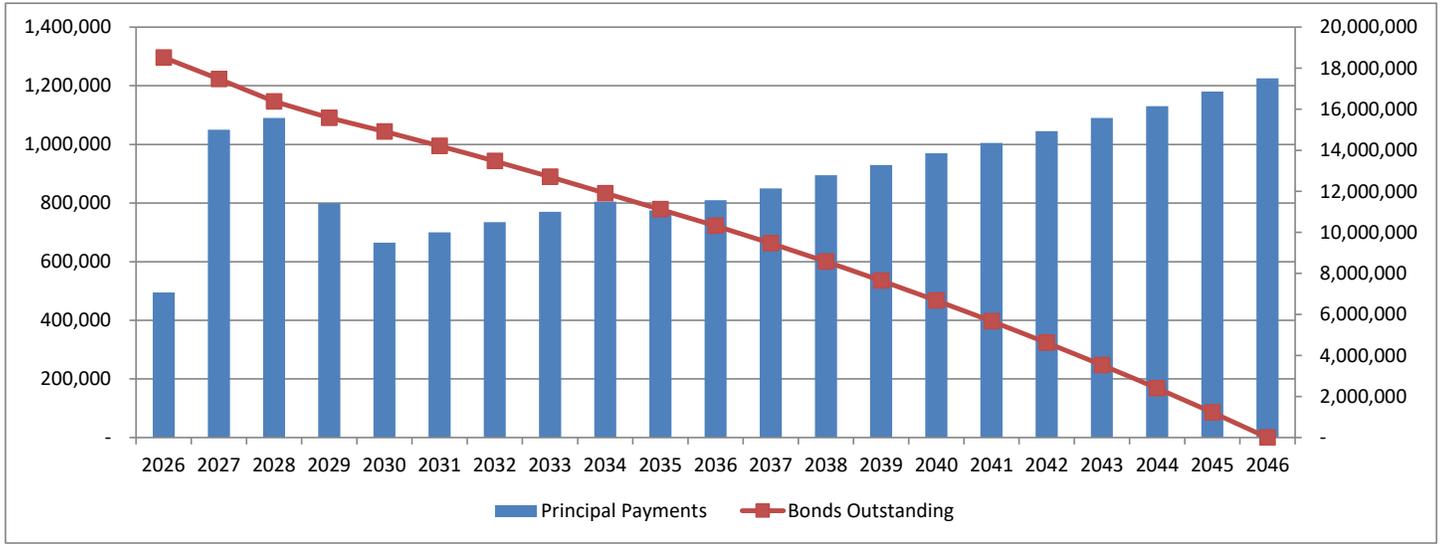
These funds are used to account for the collection of property taxes, special assessments and other resources which are used to repay the principal and interest on debt issued for various improvements within the City.





City of Otsego
Debt Service Fund Budget - 2026
Summary of Bonds Outstanding

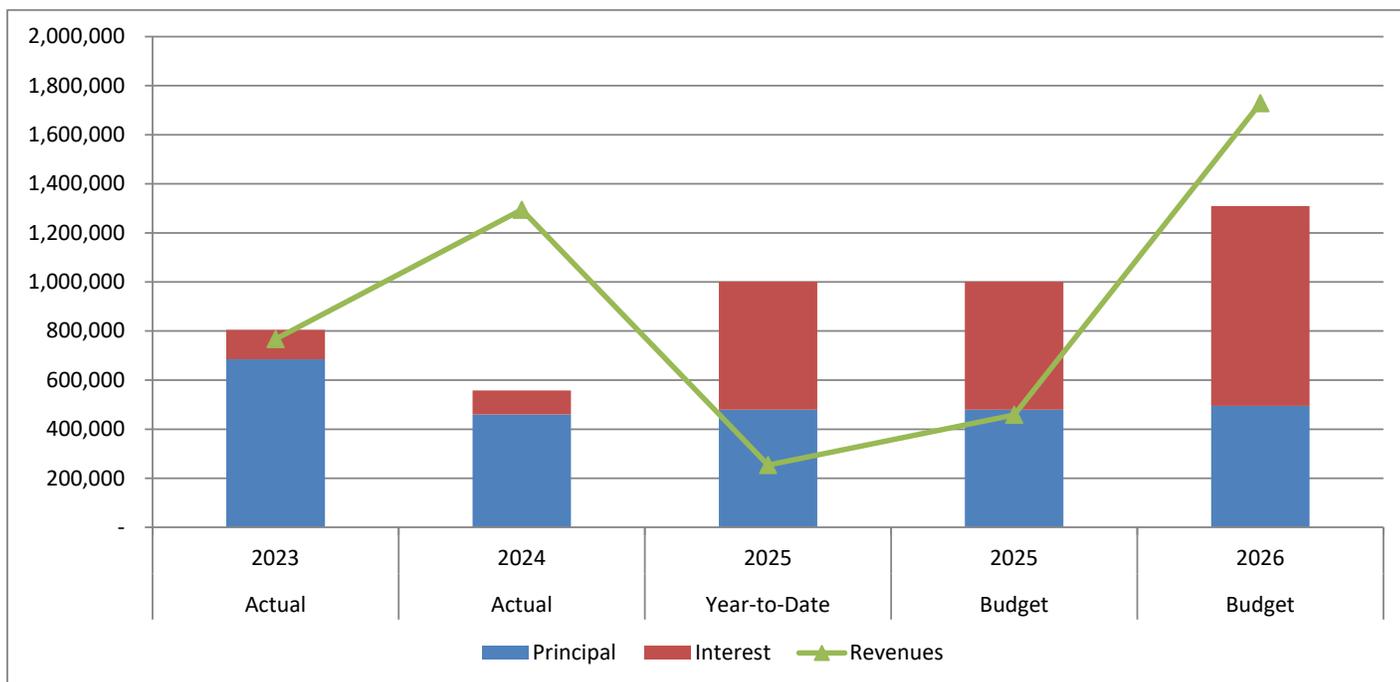
Description of Bond Issue	Maturity Date	Original Issue Amount	Liability Balance 12/31/2025	2026 Principal Payment	Liability Balance 12/31/2026
Outstanding Bonds					
2018A General Obligation Improvement	2/1/2034	\$ 2,305,000	\$ 1,390,000	\$ 205,000	\$ 1,185,000
2020A General Obligation Improvement Refunding	2/1/2028	2,950,000	1,205,000	290,000	915,000
2024A EDA Lease Revenue	2/1/2046	16,900,000	16,900,000	-	16,900,000
Grand Total		\$ 22,155,000	\$ 19,495,000	\$ 495,000	\$ 19,000,000





City of Otsego
Debt Service Fund Budget - 2026
Revenue & Expenditure Summary

Description	Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Budget 2026
Revenues					
Taxes	\$ 544,416	\$ 299,144	\$ 290,308	\$ 290,308	\$ 1,567,613
Special Assessments	222,744	180,602	172,264	168,333	160,924
Investment Interest (net)	-	-	21,994	-	-
Bond Proceeds	-	814,909	-	-	-
<i>Subtotal</i>	<u>767,160</u>	<u>1,294,655</u>	<u>484,565</u>	<u>458,641</u>	<u>1,728,537</u>
Expenditures					
Principal	685,000	460,000	480,000	480,000	495,000
Interest	119,406	98,406	521,315	521,315	814,381
Fiscal Agent Fee's	1,678	1,347	990	3,500	3,900
<i>Subtotal</i>	<u>806,084</u>	<u>559,753</u>	<u>1,002,305</u>	<u>1,004,815</u>	<u>1,313,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (38,924)</u>	<u>\$ 734,902</u>	<u>\$ (517,740)</u>	<u>\$ (546,174)</u>	<u>\$ 415,256</u>





Fund 376 - G.O. Improvement Bonds, Series 2018A

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget
Fund	Department	Object		2023	2024	2025	2025	2026
Revenues								
376	47000	31010	CURRENT AD VALOREM TAXES	\$ 94,416	\$ 102,144	\$ 104,308	\$ 104,308	\$ 106,313
376	47000	36100	SPECIAL ASSESSMENTS	133,968	126,229	118,948	116,063	110,756
			TOTAL	228,384	228,373	223,256	220,371	217,069
Expenditures								
376	47000	601	PRINCIPAL	190,000	190,000	200,000	200,000	205,000
376	47000	602	INTEREST	50,506	44,806	38,956	38,956	32,881
376	47000	620	FISCAL AGENT FEE'S	839	674	495	500	700
			TOTAL	241,345	235,480	239,451	239,456	238,581
			EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (12,961)	\$ (7,107)	\$ (16,195)	\$ (19,085)	\$ (21,512)



Fund 380 - G.O. Improvement Refunding Bonds, Series 2020A

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget
Fund	Department	Object		2023	2024	2025	2025	2026
Revenues								
380	47000	31010	CURRENT AD VALOREM TAXES	\$ 450,000	\$ 197,000	\$ 186,000	\$ 186,000	\$ 186,000
380	47000	36100	SPECIAL ASSESSMENTS	88,776	54,373	53,316	52,270	50,168
			TOTAL	538,776	251,373	239,316	238,270	236,168
Expenditures								
380	47000	601	PRINCIPAL	495,000	270,000	280,000	280,000	290,000
380	47000	602	INTEREST	68,900	53,600	42,600	42,600	31,200
380	47000	620	FISCAL AGENT FEE'S	839	674	495	500	700
			TOTAL	564,739	324,274	323,095	323,100	321,900
			EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (25,963)	\$ (72,900)	\$ (83,779)	\$ (84,830)	\$ (85,732)



Fund 303 - Economic Development Authority - Lease Revenue Bonds, Series 2024A

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget
Fund	Department	Object		2023	2024	2025	2025	2026
Revenues								
303	47000	31010	CURRENT AD VALOREM TAXES	\$ -	\$ -	\$ -	\$ -	\$ 1,275,300
303	47000	36210	INTEREST EARNINGS	-	-	21,994	-	-
380	47000	39300	BOND PROCEEDS	-	814,909	-	-	-
			TOTAL	-	814,909	21,994	-	1,275,300
Expenditures								
303	47000	602	INTEREST	-	-	439,759	439,759	750,300
303	47000	620	FISCAL AGENT FEE'S	-	-	-	2,500	2,500
			TOTAL	-	-	439,759	442,259	752,800
			EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 814,909	\$ (417,766)	\$ (442,259)	\$ 522,500

2026 Special Revenue Funds Budget

Tax Increment District No. 1; Great River Centre - This fund was established to account for the collection of tax increment generated revenue for parcels within the District. The District encompasses two parcels in the Great River Centre commercial and industrial area. The increment generated is used for specific economic development incentives within the District.

Tax Increment District No. 3; Riverview Landing - This fund was established to account for the collection of tax increment generated revenue for parcels within the District. The District is a housing district and is located in the Waterfront East development area. The increment generated is used to provide 20% of the residential units to persons or families of low and moderate income.

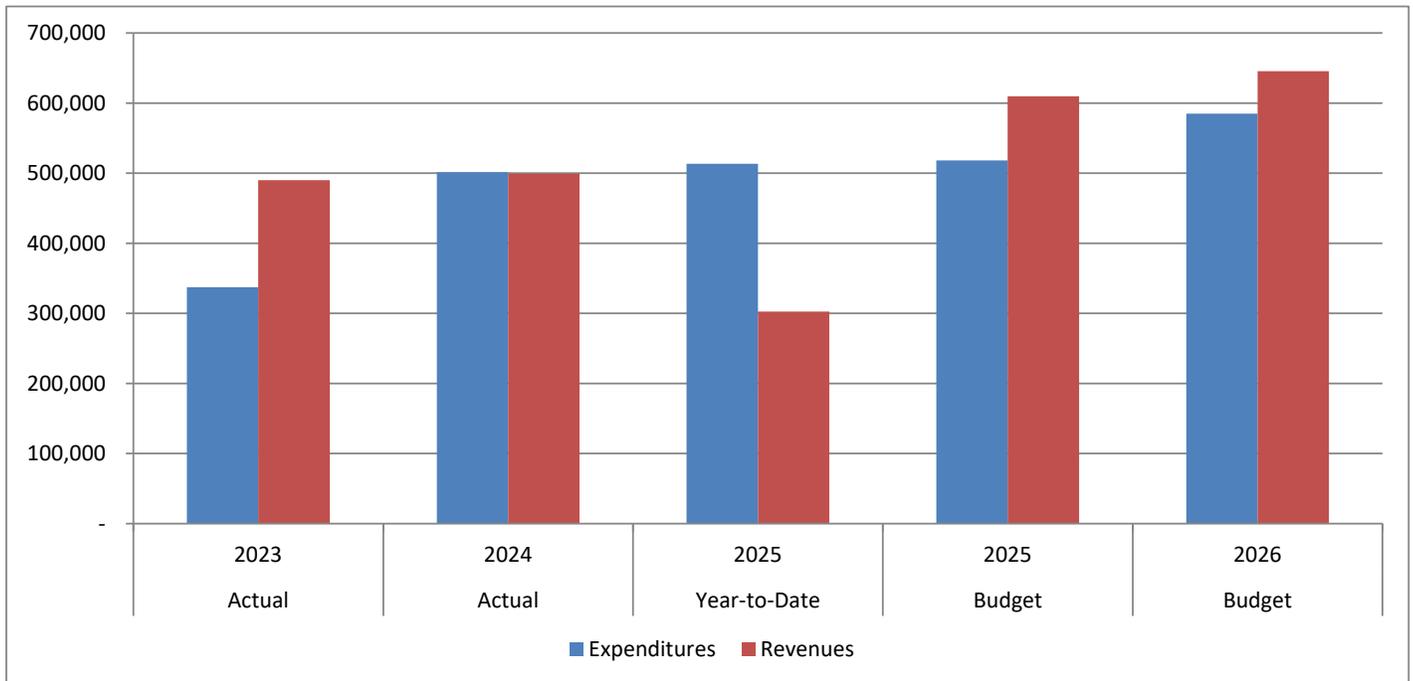
Tax Increment District No. 4; Riverbend North - This fund was established to account for the collection of tax increment generated revenue for parcels within the District. The District is a redevelopment district and includes four parcels within the Riverbend North plat, located near CSAH 42 and Highway 101. The increment generated is used to redevelop the existing site, including the decommissioning of a private wastewater facility, construction of multifamily housing, a mini-storage facility, and site preparations to accommodate approximately 15,000 square feet of future commercial development.





City of Otsego
Special Revenue Fund Budget - 2026
Revenue & Expenditure Summary

Description	Actual 2023	Actual 2024	Year-to-Date 2025	Budget 2025	Budget 2026
Revenues					
Tax Increments	\$ 490,045	\$ 499,441	\$ 605,202	\$ 609,601	\$ 645,302
<i>Subtotal</i>	<u>490,045</u>	<u>499,441</u>	<u>605,202</u>	<u>609,601</u>	<u>645,302</u>
Expenditures					
Personal Services	3,330	3,780	-	3,200	3,500
Services & Other Charges	3,651	5,022	5,396	4,500	5,100
Development Incentives	330,286	492,564	508,113	510,542	576,435
<i>Subtotal</i>	<u>337,267</u>	<u>501,366</u>	<u>513,509</u>	<u>518,242</u>	<u>585,035</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 152,778</u>	<u>\$ (1,925)</u>	<u>\$ 91,693</u>	<u>\$ 91,359</u>	<u>\$ 60,267</u>





Fund 261 - Tax Increment District No. 1 (Great River Centre)

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget
Fund	Department	Object		2023	2024	2025	2025	2026
Revenues								
261	46580	31050	TAX INCREMENTS	\$ 85,412	\$ 88,037	\$ 102,850	\$ 103,542	\$ 104,561
TOTAL TAXES				85,412	88,037	102,850	103,542	104,561
TOTAL REVENUES				85,412	88,037	102,850	103,542	104,561
Expenditures								
261	46580	119	PAYROLL ALLOCATION	802	1,217	-	900	1,000
TOTAL - PERSONAL SERVICES				802	1,217	-	900	1,000
261	46580	339	DEVELOPMENT INCENTIVES	42,285	116,488	85,899	86,211	93,335
261	46580	350	PRINT & PUBLISHING	69	70	87	100	100
261	46580	390	CONTRACTED SERVICES	1,148	1,604	1,712	1,400	1,600
TOTAL - SERVICES & OTHER CHARGES				43,501	118,162	87,698	87,711	95,035
TOTAL EXPENDITURES				44,304	119,379	87,698	88,611	96,035
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				\$ 41,108	\$ (31,341)	\$ 15,152	\$ 14,931	\$ 8,526



Fund 262 - Tax Increment District No. 3 (Guardian Angels Riverview Landing)

Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget
Fund	Department	Object		2023	2024	2025	2025	2026
Revenues								
262	46580	31050	TAX INCREMENTS	\$ 205,957	\$ 199,247	\$ 245,355	\$ 247,007	\$ 255,468
TOTAL TAXES				205,957	199,247	245,355	247,007	255,468
TOTAL REVENUES				205,957	199,247	245,355	247,007	255,468
Expenditures								
262	46580	119	PAYROLL ALLOCATION	1,111	1,303	-	1,100	1,200
TOTAL - PERSONAL SERVICES				1,111	1,303	-	1,100	1,200
262	46580	339	DEVELOPMENT INCENTIVES	170,581	182,342	200,071	200,815	225,370
262	46580	350	PRINT & PUBLISHING	69	70	87	100	100
262	46580	390	CONTRACTED SERVICES	1,148	1,604	1,712	1,400	1,600
TOTAL - SERVICES & OTHER CHARGES				171,797	184,016	201,869	202,315	227,070
TOTAL EXPENDITURES				172,908	185,319	201,869	203,415	228,270
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				\$ 33,049	\$ 13,928	\$ 43,486	\$ 43,592	\$ 27,198



Fund 263 - Tax Increment District No. 4 (Riverbend North)

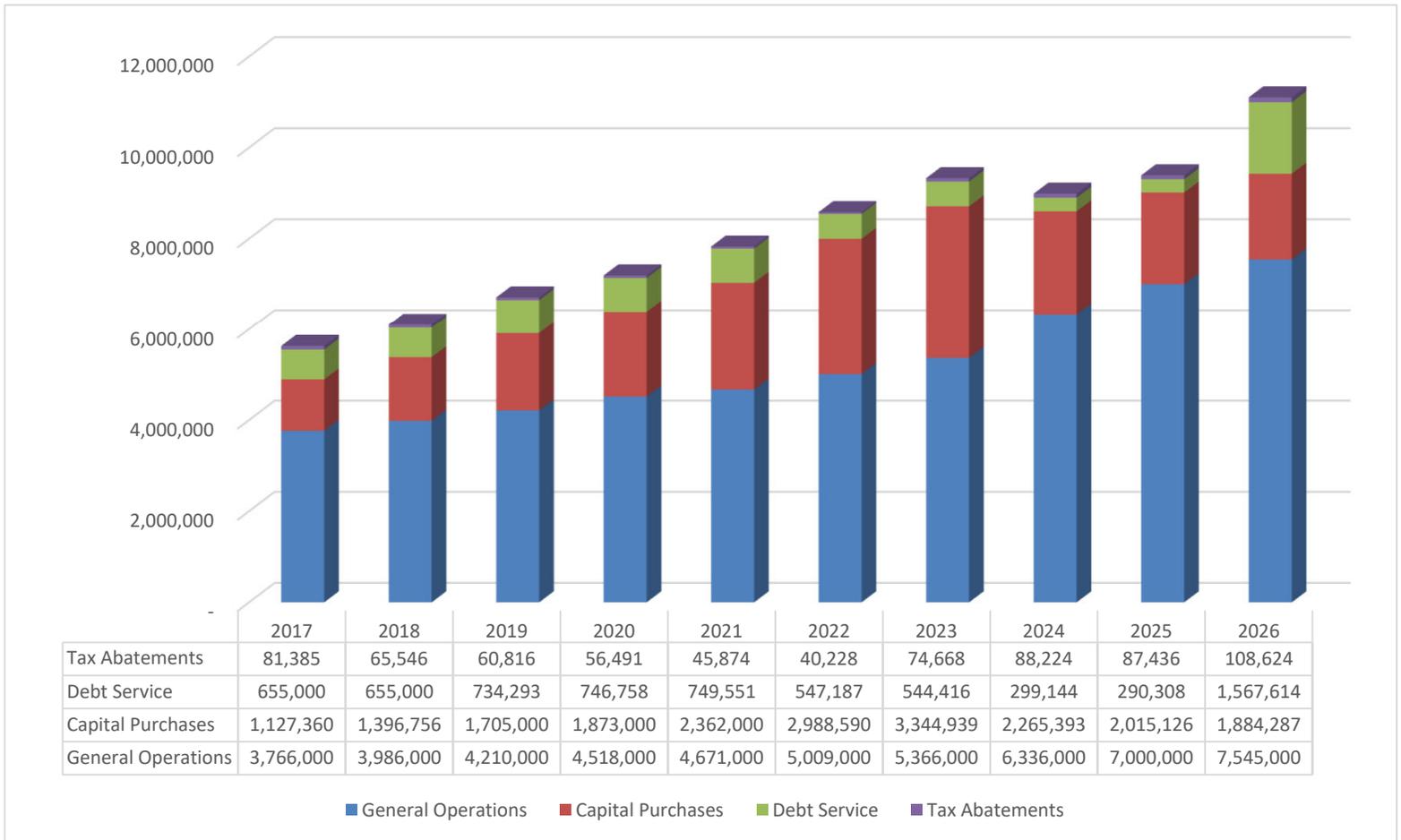
Account Number			Account Description	Actual	Actual	Year-to-Date	Budget	Budget	
Fund	Department	Object		2023	2024	2025	2025	2026	
Revenues									
	263	46580	31050	TAX INCREMENTS	\$ 198,676	\$ 212,157	\$ 256,997	\$ 259,052	\$ 285,273
TOTAL TAXES					198,676	212,157	256,997	259,052	285,273
				TOTAL REVENUES	198,676	212,157	256,997	259,052	285,273
Expenditures									
	263	46580	119	PAYROLL ALLOCATION	1,417	1,260	-	1,200	1,300
TOTAL - PERSONAL SERVICES					1,417	1,260	-	1,200	1,300
	263	46580	339	DEVELOPMENT INCENTIVES	117,421	193,735	222,143	223,516	257,730
	263	46580	350	PRINT & PUBLISHING	69	70	87	100	100
	263	46580	390	CONTRACTED SERVICES	1,149	1,604	1,712	1,400	1,600
TOTAL - SERVICES & OTHER CHARGES					118,639	195,409	223,942	225,016	259,430
				TOTAL EXPENDITURES	120,055	196,669	223,942	226,216	260,730
				EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 78,621	\$ 15,489	\$ 33,055	\$ 32,836	\$ 24,543

Supplementary Information

The following charts are presented as a supplement to the budgetary information presented within this document. The charts focus around current and historical information related to property tax levies, tax rates and property values.



COMPONENTS OF CITY PROPERTY TAX LEVY



The stacked bar graph above shows the total amount of property taxes levied upon taxpayers within the City of Otsego for each respective year. Each color of the bar indicates a different purpose for the property taxes, and are shortly described below:

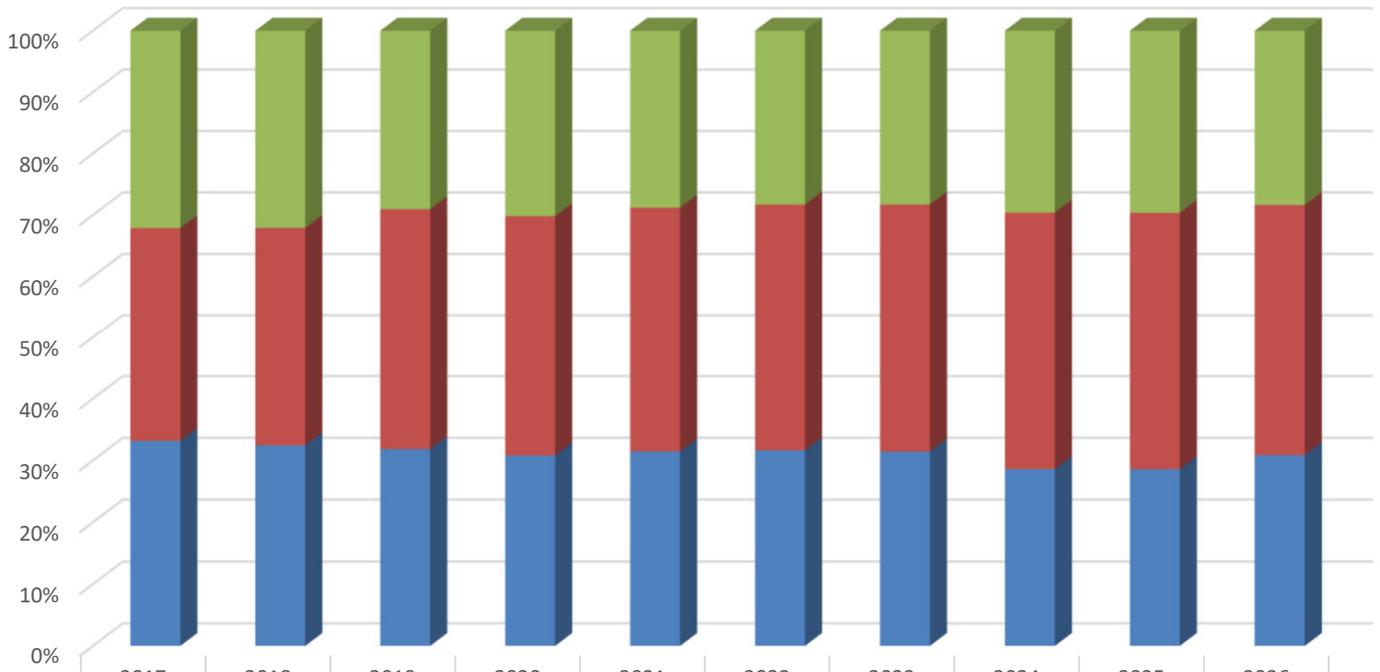
General Operations - Provides the resources for the day-to-day operations of the General Fund, which is the primary operating fund within the City. Many of the operations in this fund are not funded through user charges or fees, and therefore the resources for them needs to come from the tax base a whole.

Debt Service - Provides for the resources necessary to repay long term debt issues. These debt issues are for a finite period of time, and typically fluctuate in amounts on an annual basis. These debt issues were necessary to provide for immediate financing of public buildings and infrastructure needs throughout the City.

Capital Purchases - Provides for the resources necessary to fund current and long-term capital needs of the City. The ongoing uses of these resources include: street maintenance & reconstruction; trail maintenance; replacement of City vehicles and equipment; and maintenance of the City's parks equipment, such as playgrounds.

Tax Abatements - Provides for the resources to provide economic development assistance necessary to retain and attract commercial business within the City.

PROPERTY TAX RATES



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
School District	36.659	36.137	32.865	34.371	31.717	30.889	26.605	23.924	25.252	24.478
County	39.599	39.946	44.273	44.421	43.719	43.751	37.848	33.737	35.563	35.167
City	37.852	36.556	36.060	35.099	34.653	34.545	29.572	23.109	24.352	26.631

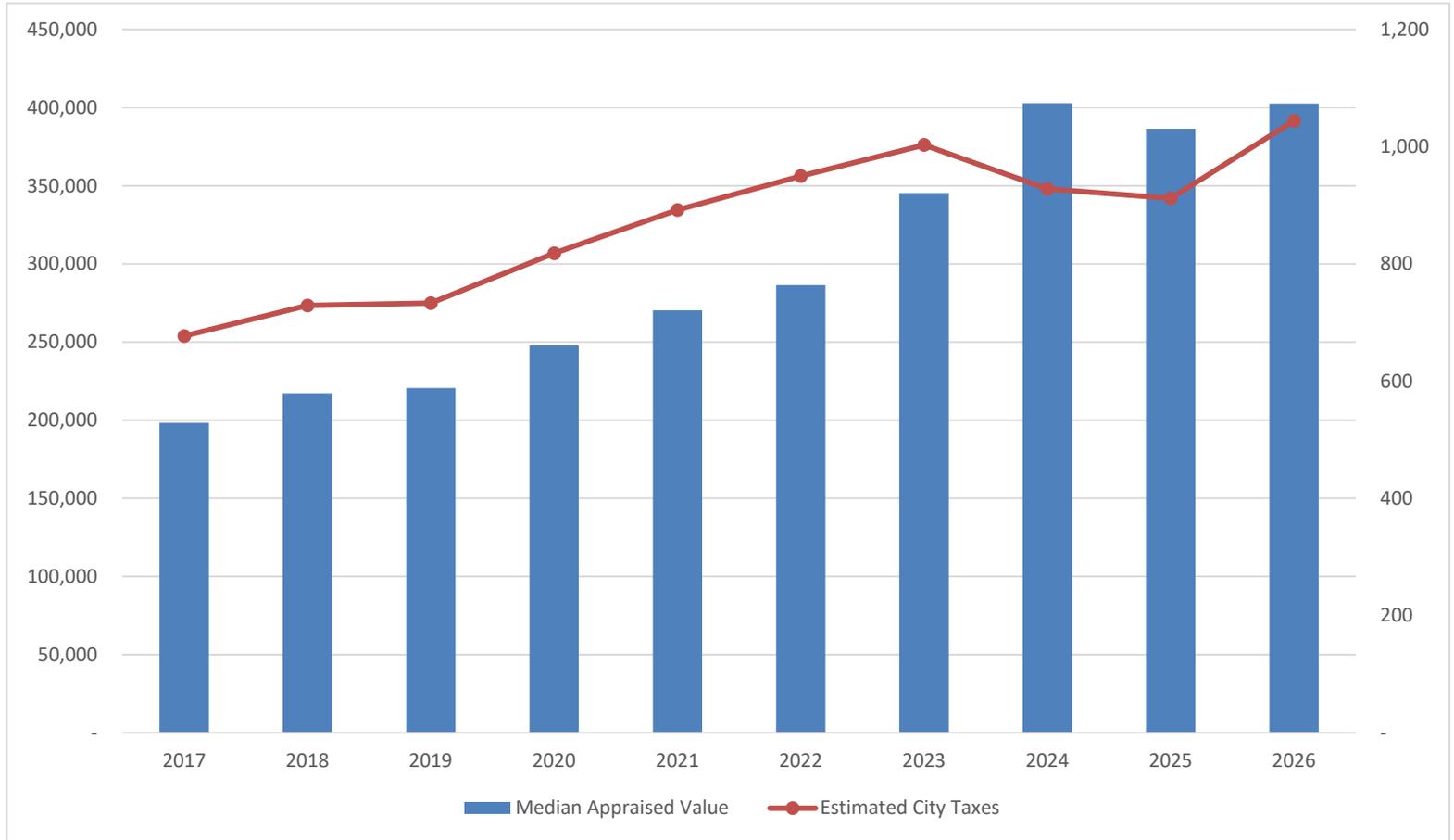
■ City ■ County ■ School District

Although each property within the City of Otsego only receives one property tax bill, there are actually three separate entities that comprise that total property tax bill. The stacked bar graph above illustrates the three separate taxing agencies within the City, and their portion of the overall tax rate within the City.

The school district information provided in this chart is representative of the Elk River School District (#728). That district covers the largest land area within the City, and for simplicity reasons, is the only district shown. The school district information does not include the referendum market value (RMV) portion of the tax rate as this rate is not quite the same when comparing to net tax capacity rates.

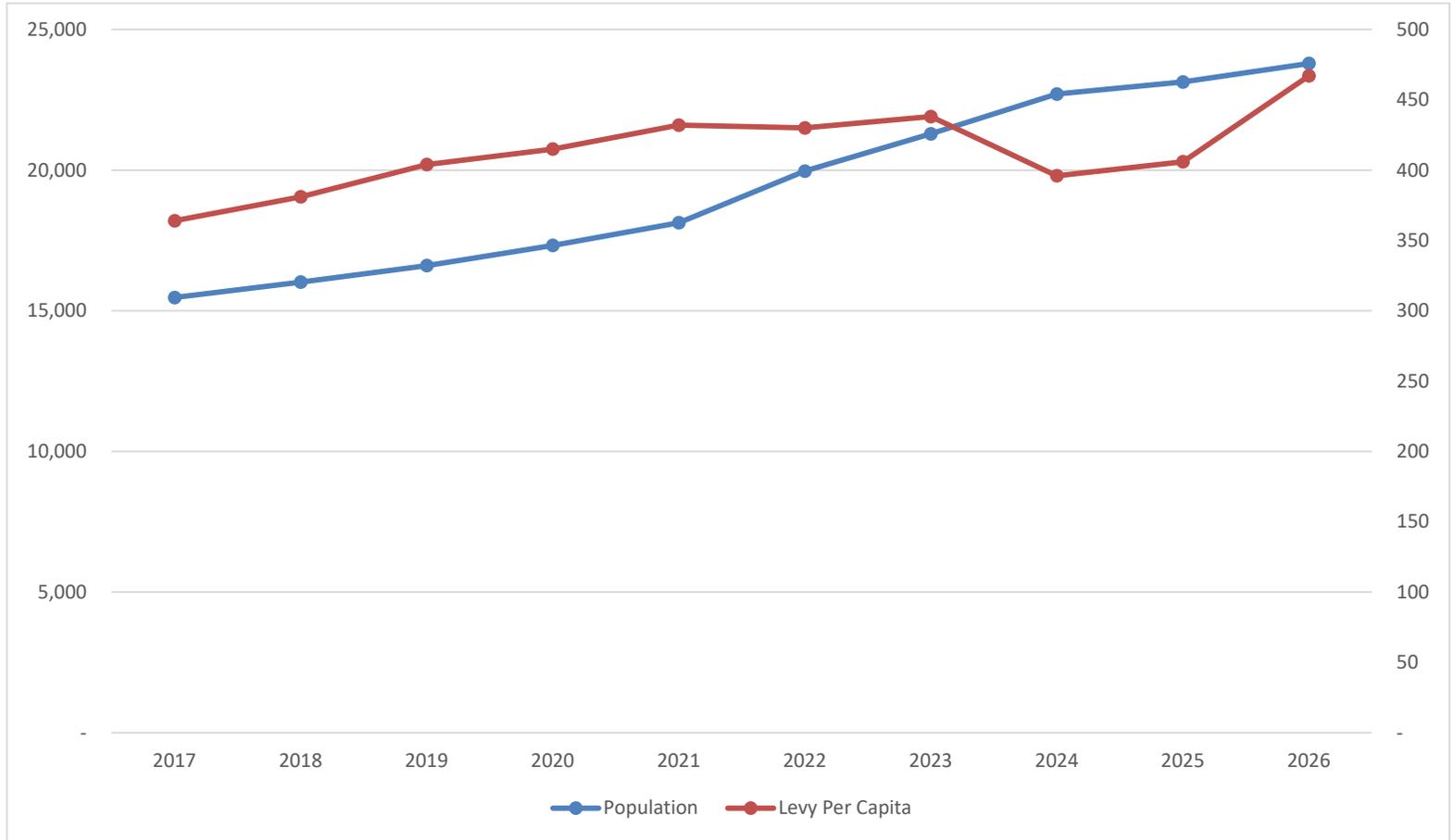
Once the referendum market value (RMV) portion of the tax rate is included, the tax bill for the median value residential property in Otsego will distribute approximately 45% to the School District, 31% to Wright County, and 24% to the City of Otsego.

TAX ESTIMATE - MEDIAN VALUE RESIDENTIAL



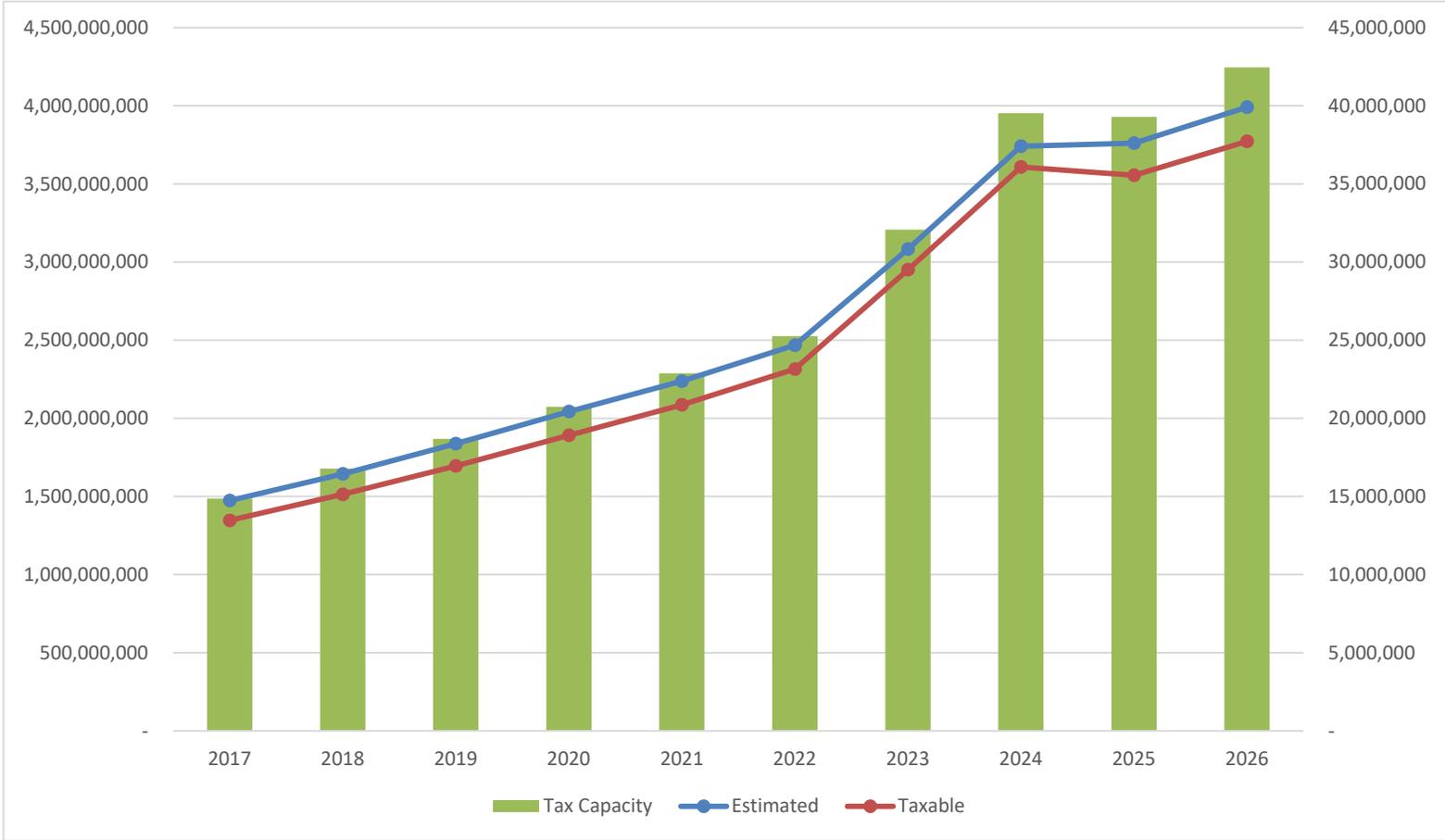
The chart above is illustrating the changes in the Median Appraised Value of a single-family residential home in the City. For taxes payable 2026, the median appraised value is \$402,500, an increase of 4.17% from the prior year. The chart also illustrates that the estimated City taxes for the median appraised value in each given year.

POPULATION & TAX LEVY PER CAPITA



The chart above is illustrating the changes in the Population of the City and the Tax Levy Per Capita in the City. For taxes payable 2026, the population of Otsego is estimated to be 23,790, an increase of 2.84% from the prior year. The chart also illustrates that the tax levy per capita for 2026 is \$467, an increase of 15.02%. Over the time period presented in the chart, the population has increased 53.76% while the tax levy per capita has increased only 28.30%.

MARKET VALUES & TAX CAPACITY

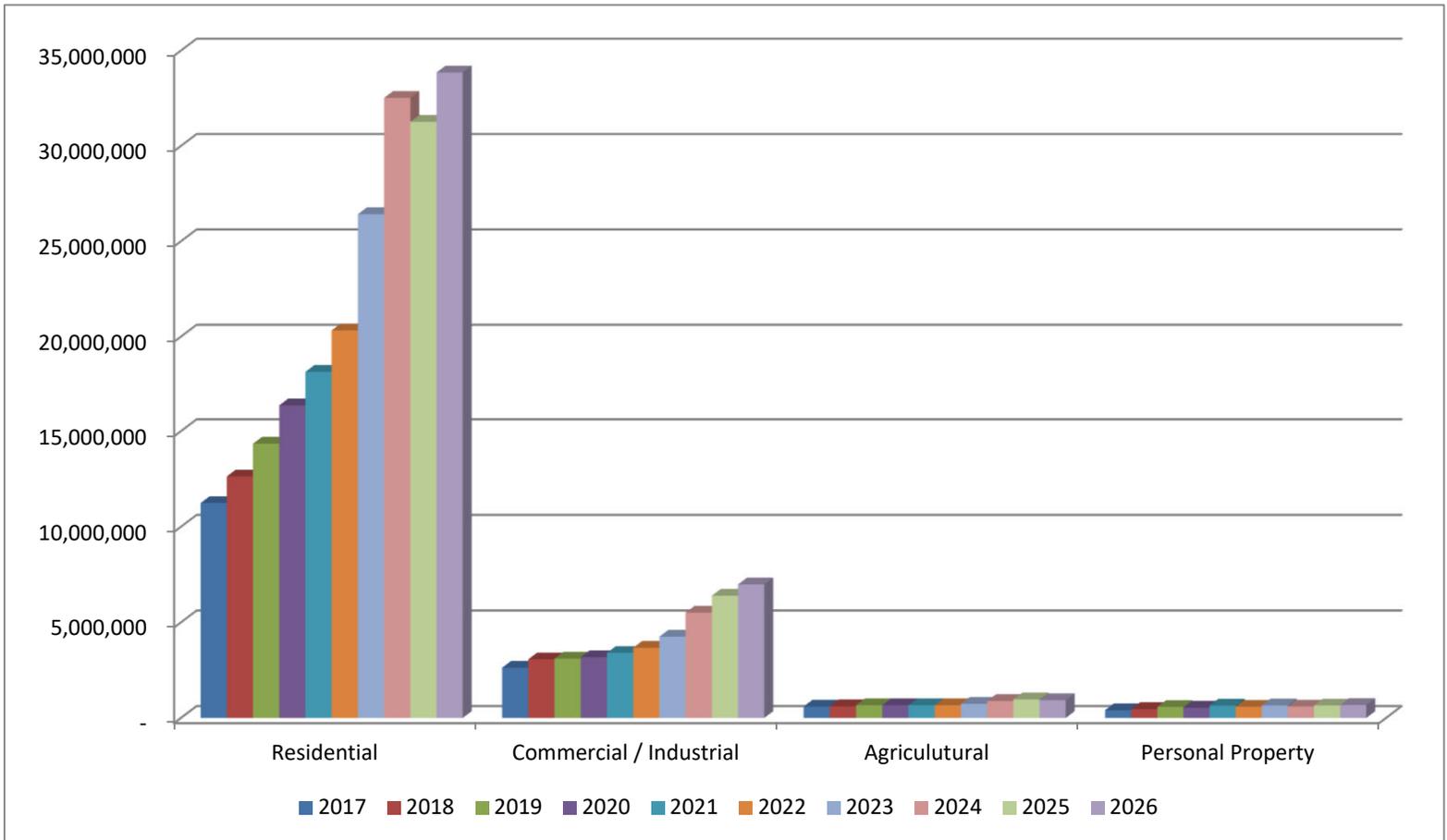


The chart above is illustrating the changes in market values of property within the City of Otsego. Estimated market value reflects the estimated fair market value for a property on the open market. This value is determined by the Wright County Assessor. Taxable market value is the basis for determining a certain property's tax capacity, which is a major portion of the equation in determining the actual amount of property taxes on your property.

For taxes payable in 2026, taxable market value is approximately 95% of estimated market value.

The chart above is also illustrating the changes in tax capacities of property within the City of Otsego. Total tax capacity is determined by taking the taxable market value multiplied by the class rate for each respective property class within the City, and summing them all together for a total.

TAX CAPACITY COMPONENTS



The chart above is illustrating the portion of tax capacity for each respective property class within the City of Otsego.

A property's tax capacity is multiplied by the tax rate for each taxing authority which determines the amount of tax owed. For taxes payable in 2026, residential properties will absorb 79.75% of the City portion of property taxes, compared to 79.59% the previous year.

2026 - 2035 Capital Improvement Plan

The City has developed a ten-year Capital Improvement Plan (CIP). The CIP identifies capital projects and equipment purchases as well as the proposed financing source for such expenditures.

Inclusion of a project or piece of equipment does not commit final approval by the City Council, rather it directs staff to plan towards and gather necessary information for an educated final approval on each respective item. Each individual item is planned, researched and brought back to City Council for final approval when the respective project or equipment purchase is ready to move forward.



2026 through 2035
Capital Improvement Plan
 Otsego, Minnesota

Source	Project #	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
201 - Pavement Management												
Preventative Maintenance - 2026	STREET-26-01	159,600										159,600
Micro-Surface & Striping Projects - 2026	STREET-26-02	210,356										210,356
Mill and Overlay Project - 2026	STREET-26-03	1,778,407										1,778,407
Street Reclaim Project - 2026	STREET-26-04	486,375										486,375
Preventative Maintenance - Future	STREET-XX-01		163,055	166,585	170,192	173,879	177,646	181,496	185,430	189,451	193,560	1,601,294
Micro-Surface & Striping Projects - Future	STREET-XX-02		81,811	110,263	154,285	177,739	174,421	624,517	431,243	799,418	871,923	3,425,620
Mill and Overlay Projects - Future	STREET-XX-03		1,970,642	1,508,858	1,249,647	1,536,498	1,674,206	459,298	1,015,811	877,429	1,337,512	10,815,471
Street Reclaim Projects - Future	STREET-XX-04			552,430	372,242			462,774	377,615	544,017		2,309,078
201 - Pavement Management Total		2,634,738	2,215,508	2,338,136	1,946,366	1,888,116	2,026,273	1,728,085	1,195,669	2,410,315	2,402,995	20,786,201

202 - Trail Management

Trail Maintenance - 2026	TRAILS-26-01	72,000										72,000
Trail Renewal - 2026	TRAILS-26-02	100,000										100,000
Trail Maintenance - Future	TRAILS-XX-01		74,000	76,000	78,000	80,000	82,000	84,000	86,000	88,000	90,000	738,000
Trail Renewal - Future	TRAILS-XX-02				115,000			130,000			145,000	390,000
202 - Trail Management Total		172,000	74,000	76,000	193,000	80,000	82,000	214,000	86,000	88,000	235,000	1,300,000

203 - Park Development

CR 137 Improvements - Local Share	CSAH-25-01	13,749										13,749
CSAH 36 Improvements - Local Share	CSAH-27-01		250,000									250,000
CSAH 39 Odean to Nashua - Local Share	CSAH-29-01				250,000							250,000
Land Procurement - River Landing	PARKS-26-02	21,100										21,100
Prairie Park - Renovation Phase 1	PARKS-26-03	357,500	3,714,779	3,714,779								7,787,058
Prairie Pointe Greenway - Trail Bridge	TRAILS-26-03	168,050										168,050
Lefebvre Creek Greenway Trail	TRAILS-26-04	507,400										507,400
Otsego Creek Greenway - Phase 1 Trail	TRAILS-28-01			90,000								90,000

Source	Project #	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Otsego Creek Greenway - Phase 2 Trail	TRAILS-29-01				241,100							241,100
Otsego Creek Greenway - Phase 3 Trail	TRAILS-30-01					318,400						318,400
Otsego Creek Greenway - Phase 4 Trail	TRAILS-31-01						350,000					350,000
203 - Park Development Total		1,067,799	3,964,779	3,804,779	491,100	318,400	350,000	0	0	0	0	9,996,857

205 - Park Capital Equipment

Lily Pond Park - Renovation	PARKS-26-01	580,000										580,000
Prairie Park - Renovation	PARKS-27-01		897,700									897,700
Kittredge Crossings Park - Renovation	PARKS-28-01			562,400								562,400
Zimmer Farms Park - Renovation	PARKS-30-01					681,200						681,200
Beaudry Meadows Park - Renovation	PARKS-32-01							756,700				756,700
Frankfort Park - Renovation	PARKS-34-01									809,300		809,300
School Knoll Park - Shelter	PARKS-35-01										118,400	118,400
205 - Park Capital Equipment Total		580,000	897,700	562,400	0	681,200	0	756,700	0	809,300	118,400	4,405,700

206 - Capital Equipment Revolving

One Ton Extended Cab Flatbed	FLEET-26-01	90,000										90,000
Dump Trailer	FLEET-26-02	19,500										19,500
3/4 Ton Extended Cab Pickup	FLEET-26-03	69,500										69,500
Track Skid Loader	FLEET-26-04	85,000										85,000
Zero Turn Mower	FLEET-26-05	14,598										14,598
Dump Truck with Plow Equipment	FLEET-26-06	309,000										309,000
Building Safety - Future	FLEET-XX-01							39,877			46,857	86,734
Public Works - Future	FLEET-XX-02		600,781	397,286	954,949	139,944	615,181	407,395	710,380	290,690	95,746	4,212,352
Parks - Future	FLEET-XX-03			322,116	74,305	88,250	202,197	115,000	37,918	65,032	41,108	945,926
206 - Capital Equipment Revolving Total		587,598	600,781	719,402	1,029,254	228,194	817,378	562,272	748,298	355,722	183,711	5,832,610

Source	Project #	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
214 - Fire Reserves												
Rescue Engine	FIRE-26-01	1,130,329										1,130,329
Ladder Truck	FIRE-26-02	1,750,056										1,750,056
Tools & Loose Equipment	FIRE-26-05	1,369,512										1,369,512
214 - Fire Reserves Total		4,249,897	0	4,249,897								

414 - Capital Improvement Revolving

Emergency Siren - Addition	BLDG-26-03		40,000									40,000
CR 137 Improvements - Local Share	CSAH-25-01	7,061										7,061
CSAH 36 Improvements - Local Share	CSAH-27-01		1,500,000									1,500,000
CSAH 19 & CSAH 39 Intersection	CSAH-28-01			350,000								350,000
CSAH 39 Odean to Nashua - Local Share	CSAH-29-01				600,000							600,000
414 - Capital Improvement Revolving Total		7,061	1,540,000	350,000	600,000	0	0	0	0	0	0	2,497,061

439 - Building & Property Maintenance

Carpet Replacement (CH)	BLDG-26-01	36,692										36,692
Workspace Improvements (CH)	BLDG-26-02	100,000										100,000
Water Heater Replacement (CH)	BLDG-27-01		25,000									25,000
Window Replacement (PC)	BLDG-27-02		44,000									44,000
Skylight Replacement (PC)	BLDG-27-03		14,000									14,000
Fire Panel Replacement (CH)	BLDG-28-01			69,000								69,000
Council Chambers Dais - ADA	BLDG-29-02				65,000							65,000
Generator Replacement (PC)	BLDG-30-01					81,000						81,000
Exterior Lighting (CH/PW)	BLDG-32-01							140,000				140,000
Exterior Lighting (PC)	BLDG-32-02							24,000				24,000
Printer & Scanner Machines	IT-27-01		17,000									17,000
Council Chambers A/V	IT-29-01				140,000							140,000
Server & Network Equipment	IT-30-01					135,000						135,000
Building Network Cabling	IT-31-01						90,000					90,000
Door Access & Security Cameras	IT-35-01										72,000	72,000
439 - Building & Property Maintenance Total		136,692	100,000	69,000	205,000	216,000	90,000	164,000	0	0	72,000	1,052,692

Source	Project #	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
447 - Fire Capital Revolving												
Fire - Future	FLEET-XX-05									102,643	100,000	202,643
Server & Network Equipment	IT-31-02						45,000					45,000
447 - Fire Capital Revolving Total		0	0	0	0	0	45,000	0	0	102,643	100,000	247,643

601 - Drinking Water Utility

CR 137 Improvements - Local Share	CSAH-25-01	12,896										12,896
Utilities - Future	FLEET-XX-04		240,500	15,500	31,750	53,097		20,500	87,512	0	0	448,859
Lift Station #4 Improvements	SEWER-26-01	125,430										125,430
Water Treatment - Well House #4	WATER-25-05	2,200,000										2,200,000
2026 Well & Equipment Improvements	WATER-26-01	75,000										75,000
Water Treatment - Well House #3	WATER-26-02	3,836,100	8,650,000	3,450,000								15,936,100
Well #12 - New Municipal Well	WATER-26-03	539,620	100,000									639,620
Watermain - Wellhouse 3 to WH3 WTP	WATER-26-04	119,000	1,939,000									2,058,000
South Central Wellfield - Test & Observation	WATER-26-05	1,243,093										1,243,093
East & West Connection - Phase 2	WATER-27-01	400,000	2,000,000									2,400,000
South Central WTP	WATER-27-02	6,943,250	11,640,000	11,650,000	5,570,000							35,803,250
South Central Wellfield - A Site (2)	WATER-27-03		850,000	250,000								1,100,000
Water Tower #3 Reconditioning	WATER-28-01		50,000	1,675,000								1,725,000
South Central Wellfield - B Site	WATER-28-02	37,500	111,000	1,691,000								1,839,500
South Central Wellfield - C Site	WATER-28-03	37,500	638,700	654,700								1,330,900
South Central Wellfield - D Site	WATER-28-04	80,000	608,500	175,500								864,000
South Central WTP - Phase 2	WATER-35-01								428,750	327,500	5,023,500	5,779,750
Annual Well & Equipment Improvements	WATER-XX-01		197,000	130,000	30,000	160,000	80,000	115,000	180,000	160,000	160,000	1,212,000
Trunk Watermain	WATER-XX-02		1,000,000	1,000,000			1,000,000	1,000,000	1,000,000			5,000,000
601 - Drinking Water Utility Total		15,649,389	28,024,700	20,691,700	5,631,750	213,097	1,080,000	1,135,500	1,696,262	487,500	5,183,500	79,793,398

602 - Sanitary Sewer Utility

Utilities - Future	FLEET-XX-04		721,500	46,500	95,250	159,291		61,500	262,535	0	0	1,346,576
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Source	Project #	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Lift Station #4 Improvements	SEWER-26-01	910,395										910,395
East WWTF - Pretreatment Grit System	SEWER-26-02	150,000										150,000
Sanitary Extension - Kadler to Jalger	SEWER-26-03	550,000										550,000
SCADA Instrumentation Improvements	SEWER-26-04	125,000										125,000
West WWTF - Access Road	SEWER-27-01		700,000	1,200,000								1,900,000
East WWTF Expansion - EL1	SEWER-28-01			700,000	2,500,000	2,988,000						6,188,000
West WWTF - Solids Processing	SEWER-33-01								250,000	1,830,000		2,080,000
West WWTF - Membrane Replacement	SEWER-34-01									535,600		535,600
New Sanitary Sewer Lift Station(s)	SEWER-XX-01		200,000	2,600,000			400,000	3,300,000	100,000	800,000		7,400,000
Lift Station Improvement(s)	SEWER-XX-02				400,000	1,000,000			700,000	400,000	1,000,000	3,500,000
WWTF Equipment Improvements	SEWER-XX-03		60,000	30,000	110,000	480,000	30,000	110,000	60,000	30,000	360,000	1,270,000
602 - Sanitary Sewer Utility Total		1,735,395	1,681,500	4,576,500	3,105,250	4,627,291	430,000	3,471,500	1,372,535	3,595,600	1,360,000	25,955,571

603 - Storm Water Utility

Drum Mulcher Attachment	FLEET-26-07	28,000										28,000
603 - Storm Water Utility Total		28,000	0	28,000								

GRAND TOTAL		26,848,569	39,098,968	33,187,917	13,201,720	8,252,298	4,920,651	8,032,057	5,098,764	7,849,080	9,655,606	156,145,630
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