Agenda
Zumbrota City Council Regular Meeting,
Thursday December 4, 2025, at 6:00 p.m., City Hall

1. Call to Order/Pledge of Allegiance

2. Amendments/Adoption of Agenda

3. Public Comments: *(Individuals may address the City Council about any item of concern. Speakers must state their name and limit their remarks to Three minutes. Generally, the City Council will not take official action on these items but may refer the matter to staff for a future report or direct that the matter be scheduled for a future meeting agenda.)*

4. Consent Agenda

   All items listed on the consent agenda are considered routine by the council and will be approved by one motion. There will be no separate discussion on these items unless a council member requests, in which case the item will be removed from the consent agenda and be considered in its normal sequence on the agenda.

   a. Minutes 11/20/25 Regular Meeting
   b. Pay Request 6 - FINAL - East 9th Street – Champa
   c. Pay Request 8 - FINAL - East 9th Street
   d. 2026 CEDA Contract
   e. 2026 Edible Cannabinoid License Renewals
   f. 2026 Cigarette & Tobacco License Renewals

5. Accounts Payable 12/4/2025 (Bucher)

6. Public Hearings/Meetings
   a. Public Hearing for the Final 2026 Budget and Levy

7. Unfinished Business
   a. Fee Schedule

8. New Business
   a. Resolution 2025-36 Resolution Rejecting All Pool Bids
   b. Resolution 2025-37 Acknowledging the Award of Grant Funds from the Greater Minnesota Small Cities (Tier II Cities) Housing Aid Grant Program
   c. Zumbrota Police Department (LELS) Contract 2026-2028

9. Reports
   a. Finance, HR Director / Public Works Director / City Engineer / Library Director / Police Chief / City Attorney / Deputy City Administrator / City Administrator
   b. Mayor Hammel
   c. Council members, Prigge, Bucher, Amundson, Raasch

10. Adjournment

MEMORANDUM

DATE: **December 4, 2025**
TO: Mayor Hammel and Members of the City Council
FROM: Brian Grudem, City Administrator
RE: **City Council Meeting December 4, 2025**

Consent Agenda

Minutes – November 20, 2025, Regular Meeting
Please review and approve the minutes of the November 20, 2025, Regular Meeting.

Pay Request 6 - FINAL - East 9th Street – Champa
See the attached final invoice for work performed on the Champa portion of the East 9th Street project.
Staff recommends approval of the East 9th Street - Champa Pay Request #6 (Final).

Pay Request 8 - FINAL - East 9th Street
See the attached final invoice for work performed on the East 9th Street project.
Staff recommends approval of the East 9th Street Pay Request #8 (Final).

2026 CEDA Contract
See the attached proposed 2026 CEDA Contract. Staff requests to continue with the 3-day per week contract with CEDA. The 2025 cost was $72,576, the proposed 2025 rate is $74,572, this represents a 2.75% increase.
Staff recommends approval of the 2026 CEDA Contract.

2026 Edible Cannabinoid License Renewals
See the attached memo from Communications Specialist & Account Technician Miranda Raasch.
Staff recommends approval of the 2025 Edible Cannabinoid Licenses Renewals.
Staff recommends approval of the 2026 Edible Cannabinoid License Renewals.

2026 Cigarette & Tobacco License Renewals
See the attached memo from Communications Specialist & Account Technician Miranda Raasch.
Staff recommends approval of the 2026 Cigarette & Tobacco License Renewals.

Public Hearing

Public Hearing for the Final 2026 Budget and Levy
This is the public hearing to give citizens a chance to provide input and ask questions about the budget and levy. We will approve the final budget and levy at the December 18th Council Meeting.

Unfinished Business

Fee Schedule
See the attached 2025 fee schedule. We will ask the council to approve the 2026 fee schedule at the first meeting in January 2026. Please review the current fee schedule and let staff know if you see anything that you would like us to look at for 2026.
We will have the preliminary fee schedule ready for the December 18th council meeting.

New Business

Resolution 2025-36 Resolution Rejecting All Pool Bids
We need to adopt a resolution formally rejecting all bids for the pool project. The rebidding will be advertised around January 5th.
Staff recommends approving resolution 2025-36 Rejecting all of the Pool Bids.

Resolution 2025-37 Acknowledging the Award of Grant Funds from the Greater Minnesota Small Cities (Tier II Cities) Housing Aid Grant Program
Please see the attached resolution prepared by Community Development Director Kurt Miester. The City is required to formally acknowledge the award of $85,000 in grant funds from the Minnesota Housing Finance Agency through the Greater Minnesota Small Cities (Tier II Cities) Housing Aid Grant Program. The City intends to partner with Goodhue County Habitat for Humanity to utilize these funds for housing activities planned for 2026.
Staff recommends approving resolution 2025-37 Acknowledging the $85,000 Grant Award from the Minnesota Housing Finance Agency Greater Minnesota Small Cities (Tier II Cities) Housing Aid Grant Program.

Zumbrota Police Department (LELS) Contract 2026-2028
Summary of key changes:

- Consolidated boot allowance and uniform provisions into one section.
- Wage adjustments: wage study update in 2026, followed by a 3% increase in both 2027 and 2028.
- Christmas Day changed from a half-day to a full day off.
- Updated overtime and compensatory time accrual provisions.
- Increased longevity payment from $60 to $65 per year.
- Added sabbatical leave language.

Staff recommends approving the 2026–2028 Zumbrota Police department (LELS) Contract.

CITY OF ZUMBROTA
COUNCIL MEETING MINUTES
November 20, 2025
6:00 P.M.
TOWN HALL

Pursuant to due call and notice thereof, acting Mayor Bob Prigge called the Zumbrota City Council to order at 6:00 PM. PRESENT: Council members Bob Prigge, Kevin Amundson, Joan Bucher, and Fred Raasch. Absent: Mayor Todd Hammel. Others present: Finance/HR Director Kim Simonson, Deputy City Administrator Myles Robb ,City Administrator Brian Grudem, Bev Weness, Police Chief Pat Callahan, Public Works Director Jeff Meyers, Holly Galbus(remote), Sergeant Tony Pasquale, Ryan Mokrzycki, Laura Mokrzycki, Officer Scott Curtis, Alec De Ayaeia ,Library Director James Hill, Gary Bryant, Sandy Bryant, Ron Pepper, Pete Lex, and Logan Simon.

AMENDMENTS/ADOPTION OF AGENDA
MOTION Amundson, second Bucher, to adopt the agenda as amended with the removal of item 8-A SET PUBLIC HEARING FOR ORDINANCE 2025-06 REVISED ANIMAL ORDINANCE. Approved 4-0-0.

PUBLIC COMMENT

CONSENT AGENDA:
MOTION Bucher, second Amundson to approve the consent agenda as follows:
4-A. MINUTES – 11/06/2025 REGULAR MEETING MINUTES
4-A. MINUTES – 10/13/2025 WORK SESSION MEETING MINUTES
4-C. FLAHERTY HOOD LEGAL SERVICES RENEWAL
4-D. CAPITAL EQUIPMENT – MOWER PURCHASE
4-E. RELEAF GRANT PAY REQUEST #3 (FINAL)
4-F. 2025 STREET IMPROVEMENT PROJECT (FINAL)
Approved 4-0-0.

ACCOUNTS PAYABLE NOVEMBER 20, 2025
MOTION Raasch, second Amundson to approve the accounts payable of $189,489.49. Approved 4-0-0.

PUBLIC HEARING
6-A. 2025-2 ORDINANCE 2025-2 RECREATIONAL AND SPECIALTY MOTOR VEHICLE ORDINANCE
The meeting opened at 6:05 pm**.** Grudem put the ordinance on the screen for review and Robb clarified some of the changes regarding setback and right of way. Those present said they were pleased with the changes made to the original ordinance. The public hearing closed at 6:09 pm.
MOTION to approve Joan, second Amundson to approve Ordinance 2025-02 Recreational and Specialty Motor Vehicle Ordinance. Approved by Roll Call 4-0-0. Prigge: aye; Bucher: aye; Amundson: aye; Raasch: aye.

UNFINISHED BUSINESS
7-A. 2026 BUDGET AND LEVY
Simonson reviewed the budget with the Council. Since a bond payment for the pool will happen in 2026 that portion of the levy was removed. This brings the levy to an 8.3% increase for 2026. The next Council meeting with have the budget public hearing.

NEW BUSINESS

8-A. SET PUBLIC HEARING FOR ORIDINANCE 2025-06 REVISED ANIMAL ORDINANCE

Removed from agenda

8-B. FEE SCHEDULE

Grudem asked the Council to review the fee schedule so changes can be made for 2026.

8-C. MOVE JANUARY COUNCIL MEETINGS

MOTION Bucher, second Amundson to move the January Council meetings to the 8th and 22nd. Approved 4-0-0

COMMENTS

CITY ADMINISTRATOR BRIAN Grudem

Recapped a pool bidding and possible construction timeline. He reminded the Council the VFW will be sponsoring Donny and Frank Day on November 29th and funds raised will go to the pool.

The meeting was adjourned at 6:20 pm.

City Administrator Brian Grudem

2905 South Broadway
Rochester, MN 55904-5515
Phone: 507.288.3923
Email: rochester@whks.com
Website: www.whks.com

whks
engineers + planners + land surveyors

November 20, 2025

Mr. Brian Grudem
City Administrator
City of Zumbrota
175 West Ave
Zumbrota, MN 55992

RE: Zumbrota, MN
2024 East 9th Street Improvements – Champa Additional Work
Pay Request No. 6 - Final

Dear Brian:

Enclosed is Pay Request No. 6 - Final for work on the above referenced project. We recommend the City Council accept the project and make final payment in the amount of $4,320.55 to:

Schumacher Excavating, Inc.
50 Warren Ave
Zumbrota, MN 55992

Acceptance of the project will initiate the start of the two-year maintenance period, as specified within the contract documents

Please contact me if you have any questions.

Sincerely,

***WHKS** & CO.*

William Angerman, P.E.

SH/bbs

Enclosure

cc: Jeff Meyers, City of Zumbrota
Scott Schumacher, Schumacher Excavating, Inc.
Scott Huneke, WHKS (9851.10)

2905 South Broadway
Rochester, MN 55904
Phone 507-288-3923

FINAL PAYMENT

FOR CONSTRUCTION WORK COMPLETED

Project: East 9th Street - Champa Additional Work
Project No.: 9851.10
Location: Zumbrota, MN
Contractor: Schumacher Excavating, Inc.

Bid Price: $60,812.50
Date: Nov. 5, 2025
Estimate #: 6
% Complete: 92%

Item No.	Description	Contract Quantity	Unit	Unit Price	Quantity Completed Previous Estimates	Quantity Completed This Estimate	Quantity Completed to Date	Total
CO 1	EXCAVATION - COMMON (P)	1500	CU YD	$5.50	1,500	-	1,500	$8,250.00
CO 2	COMMON BORROW (CV)	2200	CU YD	$8.00	2,200	-	2,200	$17,600.00
CO 3	SELECT GRANULAR EMBANKMENT (CV)	100	CU YD	$18.30	-	-	-	$0.00
CO 4	12" RC PIPE SEWER	140	LIN FT	$56.00	140	-	140	$7,840.00
CO 5	SILT FENCE; TYPE MS	1000	LIN FT	$3.00	1,012	-	1,012	$3,036.00
CO 6	SEDIMENT CONTROL LOG TYPE STRAW	150	LIN FT	$2.92	100	-	100	$292.00
CO 7	COMMON TOPSOIL BORROW	200	CU YD	$24.40	-	-	-	$0.00
CO 8	ROLLED EROSION PREVENTION CATEGORY 20	500	SQ YD	$1.32	-	-	-	$0.00
CO 9	ROLLED EROSION PREVENTION CATEGORY 76	4	SQ YD	$53.00	4	-	4	$212.00
CO 10	SITE RESTORATION TYPE 1	10950	SQ YD	$0.95	6,000	4,000	10,000	$9,500.00
CO 11	ENGINEERED FILL PREP	0	SQ YD	$7.50	-	-	-	$0.00
CO 12	GRUBBING	1.9	ACRE	$3,000.00	1.9	-	1.9	$5,700.00
CO 13	FIELD DRIVEWAY	1	LUMP SUM	$1,025.00	1.0	-	1	$1,025.00
	ITEMS WITHOUT QUANTITIES							
	3' MH BARREL SECTION	1	EACH	$2,000.00	1	-	1	$2,000.00
	MPCA STORMWATER PERMIT	1	EACH	$400.00	1	-	1	$400.00

Total Work Completed **$55,855.00**

Less Previous Payments $51,534.45

Net Payment this Estimate **$4,320.55**

Scott Schumacher 11/19/25

Contractor Representative Date

2905 South Broadway
Rochester, MN 55904-5515
Phone: 507.288.3923
Email: rochester@whks.com
Website: www.whks.com

whks
engineers + planners + land surveyors

November 20, 2025

Mr. Brian Grudem
City Administrator
City of Zumbrota
175 West Ave
Zumbrota, MN 55992

RE: Zumbrota, MN
2024 East 9th Street Improvements
Pay Request No. 8 - Final

Dear Brian:

Enclosed is Pay Request No. 8 – Final for work on the above referenced project. We recommend the City Council accept the project and make final payment in the amount of $38,511.01 to:

Schumacher Excavating, Inc.
50 Warren Ave
Zumbrota, MN 55992

Acceptance of the project will initiate the start of the two-year maintenance period, as specified within the contact documents.

Please contact me if you have any questions.

Sincerely,

***WHKS** & CO.*

William Angerman, P.E.

SH/bbs

Enclosure

cc: Jeff Meyers, City of Zumbrota
Scott Schumacher, Schumacher Excavating, Inc.
Scott Huneke, WHKS (9851)

2905 South Broadway
Rochester, MN 55904
Phone 507-288-3923

FINAL PAYMENT

FOR CONSTRUCTION WORK COMPLETED

Project:	East 9th Street	Bid Price:	$741,434.50
Project No.:	9851.00	Date:	Nov. 19, 2025
Location:	Zumbrota, MN	Estimate #:	8
Contractor:	Schumacher Excavating, Inc.	% Complete:	95%

Item No.	Description	Contract Quantity	Unit	Unit Price	Quantity Completed Previous Estimates	Quantity Completed This Estimate	Quantity Completed to Date	Total
1	MOBILIZATION	1	LUMP SUM	$17,000.00	1	-	1	$17,000.00
2	CLEARING & GRUBBING	2	ACRE	$10,000.00	2	-	2	$20,000.00
3	SALVAGE AND REINSTALL SIGN	8	EACH	$630.00	9.5	-	9.5	$5,985.00
4	SALVAGE AND REINSTALL MAILBOX	1	EACH	$100.00	0.5	-	0.5	$50.00
5	REMOVE CULVERT	40	LIN FT	$5.00	40	-	40	$200.00
6	REMOVE CONCRETE CURB AND GUTTER	120	LIN FT	$5.00	167	-	167	$835.00
7	REMOVE CONCRETE PAVEMENT	880	SQ YD	$8.50	894	-	894	$7,599.00
8	REMOVE BITUMINOUS PAVEMENT	450	SQ YD	$6.50	463	-	463	$3,009.50
9	EXPLORATORY EXCAVATION	10	HOUR	$350.00	9	-	9	$3,150.00
10	EXCAVATION - COMMON (P)	9900	CU YD	$5.50	9,900	-	9,900	$54,450.00
11	EXCAVATION - POND (P)	300	CU YD	$20.00	300	-	300	$6,000.00
12	SELECT GRANULAR EMBANKMENT (CV)	100	CU YD	$18.30	-	-	-	$0.00
13	CLEAN COURSE SAND - POND	175	CU YD	$30.50	-	175	175	$5,337.50
14	FILTRATION TOPSOIL - POND	60	CU YD	$42.50	-	60	60	$2,550.00
15	GEOTEXTILE FABRIC TYPE 7 (P)	7500	SQ YD	$3.00	7,500	-	7,500	$22,500.00
16	SUBGRADE PREPARATION 12"	18.7	ROAD STA	$500.00	18.7	-	18.7	$9,350.00
17	DUST CONTROL--WATER	60	M GALLON	$100.00	30	-	30	$3,000.00
18	AGGREGATE BASE, CLASS 5 (CV) - ROAD	2270	CU YD	$24.65	2,270	-	2,270	$55,955.50
19	AGGREGATE BASE, CLASS 5 (CV) - PATH	180	CU YD	$24.65	180	-	180	$4,437.00
20	AGGREGATE DRIVEWAY SURFACING	40	CU YD	$22.10	35	-	35	$773.50
21	AGGREGATE SUB-BASE--BREAKER RUN (CV)	400	CU YD	$30.00	-	-	-	$0.00
22	AGGREGATE FOR PIPE FOUNDATION (CV)	35	CU YD	$30.29	-	-	-	$0.00
23	TYPE SP 9.5 WEARING COURSE MIXTURE (2;B) - PATH	130	TON	$111.00	115.02	-	115.02	$12,767.22
24	TYPE SP 9.5 WEARING COURSE MIXTURE (2;B) - ROAD	600	TON	$104.19	577.35	-	577.35	$60,154.10
25	TYPE SP 12.5 NON WEARING COURSE MIXTURE (2;B) - ROAD	1000	TON	$96.85	872.19	-	872.19	$84,471.60
26	ADJUST FRAME RING AND CASTING	3	EACH	$300.00	3	-	3	$900.00
27	ADJUST GATE VALVE BOX	6	EACH	$150.00	6	-	6	$900.00
28	CONSTRUCT STRUCTURE TYPE 1	6	EACH	$3,260.00	6	-	6	$19,560.00
29	CONSTRUCT STRUCTURE TYPE 4 (48")	2	EACH	$4,250.00	2	-	2	$8,500.00
30	CONSTRUCT CLEAN OUT - POND	3	EACH	$650.00	-	3	3	$1,950.00
31	6" PRECAST CONCRETE HEADWALL	1	EACH	$830.00	1	-	1	$830.00
32	12" RC PIPE APRON	3	EACH	$925.00	3	-	3	$2,775.00
33	15" RC PIPE APRON	2	EACH	$980.00	2	-	2	$1,960.00
34	18" RC PIPE APRON	3	EACH	$1,100.00	3	-	3	$3,300.00
35	12" RC PIPE SEWER	180	LIN FT	$56.00	181	-	181	$10,136.00
36	15" RC PIPE SEWER	104	LIN FT	$65.00	100	-	100	$6,500.00
37	18" RC PIPE SEWER	68	LIN FT	$76.00	67	-	67	$5,092.00
38	6" PVC PIPE DRAIN	74	LIN FT	$22.00	96	16	112	$2,464.00
39	6" PERF PVC PIPE DRAIN	270	LIN FT	$12.00	-	270	270	$3,240.00
40	CONNECT TO EXISTING SANITARY STRUCTURE	1	EACH	$4,000.00	1	-	1	$4,000.00
41	CONSTRUCT STRUCTURE TYPE 3 (48")	2	EACH	$7,070.00	2	-	2	$14,140.00
42	8"X4" PVC WYE	5	EACH	$340.00	6	-	6	$2,040.00
43	8"X6" PVC WYE	1	EACH	$400.00	1	-	1	$400.00
44	8" PVC SANITARY SEWER	405	LIN FT	$54.00	398	-	398	$21,492.00
45	4" PVC SANITARY SERVICE PIPE	165	LIN FT	$35.00	253	-	253	$8,855.00
46	6" PVC SANITARY SERVICE PIPE	86	LIN FT	$39.50	102	-	102	$4,029.00
47	1" CORPORATION STOP	6	EACH	$460.00	7	-	7	$3,220.00
48	1" CURB STOP & BOX	6	EACH	$510.00	7	-	7	$3,570.00
49	1" TYPE K COPPER PIPE	345	LIN FT	$40.00	497	-	497	$19,880.00
50	4" POLYSTYRENE INSULATION	30	SQ YD	$33.50	44	-	44	$1,474.00
51	CONCRETE CURB & GUTTER DESIGN B618	3250	LIN FT	$20.87	3,243	-	3,243	$67,681.41
52	4" CONCRETE SIDEWALK	2820	SQ FT	$6.65	2,805	-	2,805	$18,653.25
53	6" CONCRETE SIDEWALK	1100	SQ FT	$8.75	1,121	-	1,121	$9,808.75
54	6" CONCRETE DRIVEWAY	115	SQ YD	$81.95	-	-	-	$0.00
55	TRUNCATED DOMES	160	SQ FT	$75.60	162	-	162	$12,247.20
56	TRAFFIC CONTROL	1	LUMP SUM	$3,450.00	0.95	0.05	1	$3,450.00
57	SIGN PANELS TYPE C	52	SQ FT	$105.00	60	-	60	$6,300.00

2905 South Broadway
Rochester, MN 55904
Phone 507-288-3923

whks engineers + planners + land surveyors

FINAL PAYMENT

FOR CONSTRUCTION WORK COMPLETED

Project:	East 9th Street	Bid Price:	$741,434.50
Project No.:	9851.00	Date:	Nov. 19, 2025
Location:	Zumbrota, MN	Estimate #:	8
Contractor:	Schumacher Excavating, Inc.	% Complete:	95%

Item No.	Description	Contract Quantity	Unit	Unit Price	Quantity Completed Previous Estimates	Quantity Completed This Estimate	Quantity Completed to Date	Total
58	STABILIZED CONSTRUCTION EXIT	1	LUMP SUM	$1,000.00	1	-	1	$1,000.00
59	STORM DRAIN INLET PROTECTION	8	EACH	$150.00	9	-	9	$1,350.00
60	SILT FENCE; TYPE MS	2000	LIN FT	$3.00	1,987	-	1,987	$5,961.00
61	SEDIMENT CONTROL LOG TYPE STRAW	155	LIN FT	$2.92	260	-	260	$759.20
62	COMMON TOPSOIL BORROW	750	CU YD	$24.40	136	242	378	$9,223.20
63	SODDING TYPE LAWN	1300	SQ YD	$7.10	1,455	-	1,455	$10,330.50
64	ROLLED EROSION PREVENTION CATEGORY 20	4000	SQ YD	$1.32	4,300	775	5,075	$6,699.00
65	ROLLED EROSION PREVENTION CATEGORY 76	27	SQ YD	$53.00	27	-	27	$1,431.00
66	SITE RESTORATION TYPE 1	16000	SQ YD	$0.95	8,000	7,360	15,360	$14,592.00
67	CROSSWALK PREFORM THERMOPLASTIC GROUND IN	300	SQ FT	$14.18	-	300	300	$4,254.00
	CHANGE ORDER							
CO 1	REMOVE AND REPLACED DAMAGED CURB AND GUTTER	-	LIN FT	$56.00	9	-	9	$504.00
CO2	FULL-DEPTH SAWCUT CURB FLANGE	-	LIN FT	$30.00	9	-	9	$270.00

Total Work Completed	**$705,296.43**
Less Previous Payments	$666,785.42
Net Payment this Estimate	**$38,511.01**

Scott Schumacher 11/20/25

Contractor Representative Date

CEDA
Community and Economic Development Associates

1500 South Hwy 52
PO Box 483
Chatfield, MN 55923
Phone - 507.867.3164
www.cedausa.com

Contract for Professional Services

This contract is made and entered into by Community and Economic Development Associates, a Minnesota nonprofit corporation exempt from income tax as an organization operated for charitable purposes within the meaning of Internal Revenue Code section 501(c)(3), hereafter "CEDA", and the City of Zumbrota, a municipal corporation, hereafter "the City", to define the terms by which CEDA shall provide technical and management expertise services to the City.

I. <u>Agreement scope and purpose.</u> The City hereby retains CEDA to perform to its benefit the services described in paragraph II, to the end of the City more effectively accomplishing:

* Prevention and/or combat of community and neighborhood deterioration and revitalization of deteriorated neighborhoods;
* Attraction and/or retention of businesses that would not, but for the assistance provided, choose to locate/remain in the area;
* The securing of businesses who will be required to provide jobs for unemployed and underemployed residents of the community; and
* The expansion of business opportunities for minority entrepreneurs and other entrepreneurs that are viable business opportunities to enhance the well-being of the community and/or for businesses who are unable to obtain financing from conventional sources

II. <u>Services to be provided by CEDA.</u> CEDA agrees to provide technical and management expertise in the form of staff and materials to the City. Staff's services, and associated materials, will be provided in order to facilitate and support the accomplishment of the City's undertakings to the ends described in the preceding paragraph. CEDA's staff and materials shall be made available toward efforts in the following specific arenas of the City's needs and operations:

* Accessing of grantor funding for the City's economic development programming
* Providing loan packaging services for the City's business assistance programs
* Administering local, regional and state revolving loan funds, if appropriate
* Drafting the City's Economic Development Annual Work Plan(s)
* Planning, facilitating, and/or directly conducting the City's community and business development projects, including as necessary, staffing those projects as directed by the City in consultation with CEDA. These efforts shall include (but are not limited to), the following:
    * seeking city and county involvement
    * developing relationships and partnerships to enhance the City's goals
    * preparing economic development guidelines
    * promoting the use of local assets to support and promote value-added processes and unique based businesses
* Assisting with local surveys related to business and industry, community, and land and buildings
* Assisting with the City's economic development marketing efforts and coordination through website development and maintenance
* Coordinating and hosting forums in which the City's economic development programming are open for the public's review

1500 South Hwy 52
PO Box 483
Chatfield, MN 55923
Phone - 507.867.3164
www.cedausa.com

* Assisting with the City's planning and zoning needs

III. Obligations of the City.

A. The City shall reimburse CEDA for staff time provided at the rate of $74,572 not to exceed annually. This is based on an average of twenty-four hours per week.
B. Materials, conferences, meetings and the like shall be paid for on a unit basis agreed to by the City in writing prior to the provision of the materials.
C. The City shall be responsible to provide payment to CEDA within 30 days of the submission of each invoice provided by CEDA.

IV. Obligations of CEDA.

A. CEDA is performing services as an independent contractor. Accordingly, the provision of staff by CEDA to provide technical and management expertise to the City under this Agreement neither creates a release of CEDA staff to employment at the City nor makes such staff subject to supervision by the City.
B. CEDA has no authority or right, express or implied, to assume or create any obligation or responsibility on behalf of the City or to bind the City in any manner. CEDA will not represent the contrary, either expressly or implicitly, to anyone.
C. CEDA is solely responsible for payroll tax responsibilities related to each of its staff persons whose time is provided under this Agreement and shall acquire and maintain necessary insurance related to their efforts under this Agreement, including carrying workers' compensation insurance coverage at all times. CEDA shall supply the City with certification of such coverage.
D. CEDA shall be responsible to invoice the City for staff time and materials provided under this Agreement on a periodic basis, no less frequently than quarterly.
E. CEDA shall perform all services under this Agreement in compliance with applicable state and federal requirements.

V. Period/Termination. The term of this Agreement is annual, commencing January 1, 2026. The Agreement may be terminated earlier in its term upon 30 days' written notice by CEDA to the City or by the City to CEDA. Upon termination, the City shall be liable to pay CEDA on a pro-rated basis for services performed at $74,572 per year and materials provided under this Agreement prior to and through the effective date of termination, unless otherwise specifically agreed by the parties in writing.

VI. Construction of Agreement. This Agreement is to be performed and construed under Minnesota law, and supersedes any and all prior agreements and contains the entire agreement of the parties.

CITY OF ZUMBROTA

By ___________________________

Its ___________________________

Date ________________________

By ___________________________

1500 South Hwy 52
PO Box 483
Chatfield, MN 55923
Phone - 507.867.3164
www.cedausa.com

Its ___________________________

Date _________________________

COMMUNITY AND ECONOMIC DEVELOPMENT ASSOCIATES

By

Its CEO/President

Date October 23, 2025

City of Zumbrota

Memo

To: Mayor & City Council Members

From: Miranda Raasch

Date: December 1, 2025

Re: 2026 Edible Cannabinoid License Renewals

The following businesses are requesting renewals of their Edible Cannabinoid Licenses for 2026. All applicants have provided appropriate documentation. Staff recommend approval of the licenses.

Applicants:

Covered Bridge Supper Club, Inc, 1439 North Star Drive

Kwik Trip, Inc #463, 100 Jefferson Dr

Nilssens Foods, 228 West Ave

Zumbrota Tobacco, Inc, 2101 180^{th} Ave

City of Zumbrota

Memo

To: Mayor & City Council Members

From: Miranda Raasch

Date: December 1, 2025

Re: 2026 Cigarette & Tobacco License Renewals

The following businesses are requesting renewals of their Cigarette & Tobacco Licenses for 2026. All applicants have provided appropriate documentation. Staff recommends approval of the licenses.

Applicants:

Casey's General Store #2809, 1390 Main St

Casey's General Store #2810, 188 Main St

Kwik Trip, Inc #463, 100 Jefferson Dr

The Guilty Goose Inc, 223 Main St S

Zumbrota Tobacco, Inc, 2101 180th Ave

Nilssens Foods, 228 West Ave

Family Dollar, LLC, 2101 180th Ave Suite A

CITY OF ZUMBROTA

ACCOUNTS PAYABLE

DECEMBER 4, 2025

CHECK	PAYEE	DESCRIPTION	AMOUNT	DEPARTMENT
82183	BANG, ADAM	BOOTS	200.00	STREETS
82194	CHARTER COMMUNICATIONS	INTERNET	230.00	GENERAL
82195	FRONTIER	WATER LEVEL INDICATOR	111.00	GENERAL
82196	MARQUARDT, CALEB	TOBACCO COMPLIANCE	50.00	POLICE
82197	PETTY CASH-CITY HALL	TOBACCO COMPLIANCE	60.00	POLICE
82213	ACE HARDWARE ZUMBROTA	SUPPLIES	21.70	WATER/GENERAL
82214	AUTOMATION SERVICES INC	REPAIRS	3,020.00	SEWER
82215	BANG, ADAM	KEROSENE	58.37	STREETS
82216	BCA-BTS	TRAINING	75.00	POLICE
82217	BUSBY HARDWARE	SUPPLIES	189.58	SEWER/STREETS/WATER
82218	CINTAS CORPORATION	RUGS/SHOP TOWELS	245.96	GENERAL/STREETS
82219	COMPASS MINERALS AMERICA	SALT	10,661.04	STREETS
82220	COORDINATED BUSINESS SYSTEMS	COPIER COSTS	48.75	GENERAL
82221	CORE & MAIN	WATER METER SUPPLIES	31,334.81	WATER
82222	CORPORATE MECHANICAL	BOILER REPAIR	1,358.48	SEWER
82223	CREATIVE CONCRETE DESIGNS	REPAIR FOR SIDEWALK FOR SEWER	3,420.00	SEWER
82224	DE LAGE LANDEN	COPIER COSTS	53.15	POLICE
82225	DG MINNESOTA CS 2021,LLC	ELECTRICITY	797.70	SEWER
82226	DIAMOND BLUFF	SCRAP DISPOSAL	114.00	STREETS
82227	D'S AUTO CARE	REPAIR	1,072.00	STREETS
82228	EARL F ANDERSEN INC	SIGNS	619.95	STREETS
82229	FALK COLLISION	LOGO REMOVAL	102.00	CAP EQUIPMENT
82230	GERKEN'S ZTA FEED & GRAIN LLC	WATER FILL STATION SUPPLIES	275.10	WATER
82231	GOODHUE CO CO-OP ELECTRIC	ELECTRICITY	19.00	STREET LIGHTING
82232	GOODHUE CO PUBLIC WORKS	ROW PERMIT	150.00	WATER
82233	GOPHER STATE ONE-CALL	LOCATES	66.15	WATER
82234	GREAT AMERICA FINANCIAL SVCS	COPIER COSTS	111.22	GENERAL
82235	GRIMSRUD PUBLISHING INC	PUBLISHING	1,367.03	GENERAL/POOL/WATER
82237	HAWKINS WATER TREATMENT GROUP	CHEMICALS	2,794.37	WATER/SEWER
82238	INTERSTATE POWER SYSTEMS	INSPECTIONS	1,000.00	WATER
82239	JOHN DEERE FINANCIAL	SUPPLIES	399.41	STREETS
82241	JP COOKE CO INC	DOG TAGS	98.25	GENERAL
82242	LEXIPOL LLC	SUBSCRIPTION	5,858.70	POLICE
82243	LINDE GAS & EQUIPMENT INC	SUPPLIES	64.35	STREETS
82244	LODERMEIERS	PARTS	32.03	STREETS
82245	MACQUEEN	REPAIRS	1,793.07	STREETS
82246	MARIE RIDGEWAY & ASSOCIATES	CONSULTING	140.00	POLICE
82247	MATTHEES OIL CO	FUEL	1,153.56	STREETS
82248	MAYO CLINIC	DRUG TESTING	208.00	WATER
82250	MENARDS - ROCHESTER NORTH	SUPPLIES	55.76	GENERAL
82251	MEYERS, JEFF	CONFERENCE HOTEL	330.12	SEWER
82252	MIDWEST LEAK DETECTION	LOCATE WATER LEAK	389.00	WATER
82253	MIDWEST MACHINERY CO.	SUPPLIES	898.27	STREETS
82254	MN DEPT OF HEALTH - DRINKING WATEI	QUARTERLY FEE	3,457.00	WWATER
82255	MN DEPT OF LABOR AND INDUSTRY	PRESSURE VESSEL REGISTRATIONS	50.00	STREET/SEWER
82256	MN DEPT OF REVENUE	SALES TAX	367.00	WATER
82257	NAPA AUTO PARTS STORE	PARTS	1,330.32	STREETS
82258	NICOLLET PROJECTS 1 LLC	ELECTRICITY	5,923.70	ALL DEPTS
82259	NILSSENS	SUPPLIES	5.85	GENERAL
82260	NTS TIRE SUPPLY	TIRES	1,824.00	STREETS
82261	PHONE STATION	REPAIR	388.00	GENERAL
82262	QUILL LLC	PAPER	159.96	GENERAL

CITY OF ZUMBROTA

ACCOUNTS PAYABLE

DECEMBER 4, 2025

CHECK	PAYEE	DESCRIPTION	AMOUNT	DEPARTMENT
82263	SANTRAM LLC	FUEL	66.72	SEWER
82264	SCHUMACHER EXCAVATING INC	LEAK REPAIR/SAND/BLADING	7,825.07	STREETS/WATER
82265	STREICHER'S	BULLET PROOF VEST RELATED	372.99	POLICE
82266	TASC-FLEXSYSTEM	ADMIN FEES	87.45	ALL DEPTS
82267	UC LABORATORY	TESTING	4,340.36	SEWER
82268	US BANK EQUIPMENT FINANCE	COPIER COSTS	75.00	GENERAL
82269	WHKS & CO	ENGINEERING	3,737.46	GEN/9TH/PLESANT/NW WATER LOOP
82270	WINTHROP & WEINSTINE, PA	SANITARY DISTRICT LOBBYING	972.22	SEWER
82271	ZIELSDORF, PAUL	MILEAGE	112.00	SEWER
82272	ZTA VET CLINIC	ANIMAL CONTROL	193.96	GENERAL
82273	SCHUMACHER EXCAVATING INC	9TH STREET FINAL	38,511.01	9TH STREET
82274	SCHUMACHER EXCAVATING INC	9TH STREET FINAL CHAMPA	4,320.55	9TH STREET
1069064	ELAN FINANCIAL SERVICES	SUPPLIES/TRAINING/DUES	1,143.04	STREETS/POLICE/GENERAL
1069065	KWIK TRIP	FUEL	1,932.64	POLICE/STREETS/SEWER
1069067	XCEL ENERGY	ELECTICITY	375.86	WATER
1069068	ZTA POSTMASTER	UB POSTAGE	692.96	WATER SEWER
1069070	CITY OF ZUMBROTA	WATER CITY HALL	80.69	GENERAL
1069071	MINNESOTA ENERGY	NATURAL GAS CITY HALL	313.78	GENERAL
1069073	ZTA TELEPHONE CO	TELEPHONE	105.38	STREETS
1069074	CITY OF ZUMBROTA	WATER/SEWER - GARAGE	47.08	GENERAL
1069075	MINNESOTA ENERGY	NATURAL GAS GARAGE	169.06	GENERAL
1069076	XCEL ENERGY	ELECTRCITY GARAGE	99.45	GENERAL
1069077	ZTA TELEPHONE CO	TELEPHONE	218.60	SEWER
1069078	CITY OF ZUMBROTA	WATER/SEWER - TRAILHEAD	48.95	GENERAL
1069079	MINNESOTA ENERGY	NATURAL GAS	1,832.30	SEWER
1069080	XCEL ENERGY	ELECTRICITY	220.66	WATER
1069081	ZTA TELEPHONE CO	CABLE PAIR	18.09	WATER
1069082	CITY OF ZUMBROTA	WATER/SEWER - WWTP	41.02	SEWER
1069083	XCEL ENERGY	ELECTRICITY	5,848.18	ST LIGHTING
1069084	ZTA TELEPHONE CO	TELEPHONE	263.72	POLICE
1069086	ZTA TELEPHONE CO	TELEPHONE	490.52	GENERAL
		TOTAL	**159,109.48**	

DATE: **December 4, 2025**

MAYOR: ______________________

COUNCIL MEMBER: ______________________

CITY ADMINISTRATOR: ______________________

LEVIES 2013-2026

FUNDS	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	FUNDS
General	$1,037,908	$1,037,908	$1,064,980	$1,129,473	$1,301,494	$1,395,012	$1,547,948	$1,585,600	$1,655,217	$1,692,708	$1,852,066	$2,041,490	$2,224,031	$2,446,731	General
Library	$150,137	$150,137	$151,638	$146,986	$150,297	$155,375	$161,250	$165,250	$184,300	$200,961	$218,216	$230,210	$251,013	$259,189	Library
Park	$42,850	$42,850	$42,850	$42,400	$44,700	$47,700	$47,700	$47,700	$50,700	$54,400	$69,400	$70,726	$75,270	$78,187	Park
Swim Pool	$53,847	$53,847	$53,847	$53,565	$60,064	$67,410	$69,586	$69,586	$70,989	$76,321	$91,488	$91,488	$91,488	$98,807	Swim Pool
Storm Water	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$0	$0		Storm Water
GO REF 10A	$58,000	$58,000	$58,000	$60,696	$0				$0				$0		GO REF 10A
GO REF 10B	$120,000	$120,000	$120,000	$120,000	$135,000	$115,000	$115,000	$115,000	$115,000	$60,000			$0		GO REF 10B
GO BOND 21										$195,190	$197,710	$194,875	$197,290	$194,350	GO BOND 21A
Pool Bond 25															Pool Bond 25
SUBTOTAL	$1,468,742	$1,468,742	$1,497,315	$1,559,120	$1,697,555	$1,786,497	$1,947,484	$1,989,136	$2,082,206	$2,285,580	$2,434,880	$2,628,789	$2,839,092	$3,077,264	SUBTOTAL
Vet Clinic									$7,106	$7,106	$7,106	$7,106	$7,106	$7,106	EDA
ZTA Chrysler									$13,000	$13,000	$13,000	$20,400	$20,400	$20,400	EDA - RLA
Golf C Abate	$65,000	$65,000	$70,000	$70,000	$70,000	$17,150	$0	$0	$0	$0	$0	$0			Golf C Abate
G Auto Abate	$17,000	$17,000		$0	$0				$0	$0	$0	$0			G Auto Abate
TOTAL	$82,000	$82,000	$70,000	$70,000	$70,000	$17,150	$0	$0	$20,106	$20,106	$20,106	$27,506	$27,506	$27,506	TOTAL
NET LEVY	$1,550,742	$1,550,742	$1,550,742	$1,567,315	$1,629,120	$1,767,555	$1,803,647	$1,947,484	$2,102,312	$2,305,686	$2,454,986	$2,656,295	$2,866,598	$3,104,770	NET LEVY
		0.0000%	1.9454%	4.1277%	8.8790%	5.2394%	9.0113%	2.1388%	4.6789%	9.7672%	6.5323%	7.9638%	8.0000%	8.3890%	

City of Zumbrota

2026 Budget Summary

Preliminary Levy Change

2025 Certified Levy: 2,839,092

2026 Preliminary Levy: 3,077,264

8.4% increase

Police

2025 Budget: 954,454

2026 Proposed: 1,119,417

17% Increase

Police (cont.)

2025 WAGES: 806,572

2026 WAGES: 930,612
(15.4% INCREASE)

Police (cont.)

- 2025 Dues: 6,471
- 2026 Dues: 19,666

Body Cam subscription once paid by ARPA now in budget. Planned expense.

Administration

2025 Budget: 544,527

2026 Proposed Budget: 545,310

0.24% increase

Administration (cont.)

Training/Traveling/Dues 2025: 7,426

Training/Traveling/Dues 2026: 9,185

23.69% increase

Public Works

2025 Streets: 415,609

2026 Streets: 426,165

2.5% Increase

Public Works (cont.)

2025 WAGES:265,732

2026 WAGES: 226,359

15% DECREASE

Public Works (cont.)

2025 OTHER EQUIPMENT (VEHICLES): 30,000

2026 OTHER EQUIPMENT (VEHICLES): 75,000

Capital Equipment

2025 CAPITAL EQUIPMENT: 361,232

2026 CAPITAL EQUIPMENT: 383,000

6.03% INCREASE

Impact to Residents

- 300,000 home
- 2025 Total City Tax: $1,480.66, 49% tax rate
- $493.6 per 100,000 value
- 2026 Proposed Final City Tax: $1,581.19 , 52% tax rate
- $100.53 Increase, $8.38 a month
- $527.06 per 100,000 value

Where Will Your Taxes Go?

2026 Yearly Bill for 300,000 home: $1,581.19	2026 Monthly Bill for 300,000 home: $131.77
Administration: $233.54	Administration: $19.46
Police: $479.10	Police: $39.93
Streets: $181.84	Streets: $15.15
Planning and Zoning: $41.11	Planning and Zoning: $3.43
Transfers to other funds: $154.96	Transfers to other funds: $12.91

CITY OF ZUMBROTA

Preliminary 2026 Budget

	Budgeted Actual	**2020 BUDGETED** 12/31/2020	**2021 BUDGETED** 12/31/2021	**2022 BUDGETED** 12/31/2022	**2023 BUDGETED** 12/31/2023	**2024 Budget** 12/31/2024	**2025 Budget** 9/30/2025	**2026 Proposed** Budget
	101							
	GENERAL FUND							
	REVENUES							
101-00000-310-10	**CURRENT TAXES**	**1,585,600**	**1,655,217**	**1,692,708**	**1,849,066**	**2,041,490**	**2,224,031**	**2,446,731**
	101-00000-310-10	1,556,925	1,614,333	1,664,369	1,822,401	2,000,690	1,176,406	
101-00000-310-20	**DELINQ TAXES**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
	101-00000-310-20	0	11,012	5,676	9,541	1,716	7,274	
101-00000-310-30	**MANUFACTURED HOME TAXES**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
	101-00000-310-30	4,169	4,288	5,267	5,298		795	
101-00000-321-10	**ALCOHOLIC LICENSES**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,120**	**12,241**
	101-00000-322-10	11,580	8,985	11,825	12,070	12,355	12,095	
101-00000-321-80	**CIGARETTE LICENSES**	**375**	**375**	**375**	**375**	**375**	**379**	**1,500**
	101-00000-321-80	225	525	600	9,800	19,225	2,300	
101-00000-321-82	**GARBAGE LICENSES**	**800**	**800**	**800**	**800**	**800**	**808**	**800**
		800	1,600	800	800			
101-00000-322-10	**BUILDING PERMITS**	**45,000**	**45,000**	**75,000**	**75,000**	**75,000**	**75,750**	**76,508**
	101-32210	171,021	222,610	67,384	64,002	91,330	56,488	
101-00000-322-40	**DOG LICENSES**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,010**	**1,010**
	101-32240	2,719	1,917	2,792	1,370	1,170	1,265	
101-00000-331-60	**FEDERAL GRANTS**	**0**						
	101-33160							
101-00000-332-41	**ATV LICENSES**	**750**	**750**	**900**	**900**	**900**	**909**	**918**
	101-33241	895	1,010	925	1,879	1,550	1,460	
101-00000-332-60	**SCHOOL RESOURCE OFFICE**	**51,000**	**0**	**0**	**0**			
	101-33260	39,666	51,000					
101-00000-334-00	**STATE GRANTS & AIDS**	**0**	**0**	**0**	**0**			
	101-33400	262,217	1,900	2,040	388	634		
101-00000-334-01	**LOCAL GOVT AID**	**650,284**	**669,654**	**678,251**	**691,227**	**820,831**	**821,884**	**823,550**
	101-33401	651,136	669,654	678,321	691,227	821,022	410,942	
101-00000-334-03	**MH HMSTD CREDIT**	**0**	**0**					
	101-33403							
101-00000-334-05	**OTHER CREDITS**	**0**	**0**					
	101-33405	6,586	200		175	1,511	1,000	
101-00000-334-16	**POLICE TRAINING REIMB**	**0**	**0**		**9,000**	**9,000**	**9,090**	**9,181**
	101-33416			7,104	7,071		6,961	
101-00000-334-22	**POLICE STATE AID**	**45,000**	**45,000**	**66,157**	**66,157**	**66,157**	**66,819**	**82,000**
	101-33422	56,706	42,899	56,760	72,596	83,028		
101-00000-334-23	**FIRE STATE AID**	**29,000**	**29,000**	**29,000**	**29,000**	**30,000**	**30,300**	**45,000**
	101-33423	31,535	33,341	36,340	40,771	47,561		
101-00000-341-02	**NSF FEES/RESTITUTION**	**2,000**	**500**	**500**	**500**	**500**	**505**	**510**
	101-34102	815	1,995	250	75	25	30	
101-00000-341-08	**ADMIN CHARGES FM OTHER FUNDS**	**54,000**	**54,000**	**74,000**	**94,000**	**96,820**	**97,788**	**102,716**
	101-34108	54,000	54,000	74,060	94,000	96,790	99,724	
101-00000-341-10	**CABLE FRANCHISE FEE**	**26,000**	**26,000**	**26,000**	**26,000**	**26,000**	**26,000**	**26,000**
	101-34110	26,665	25,776	24,569	25,309	24,468	22,589	
101-00000-341-11	**ELECTION FILING FEE**	**6**	**6**					**8**
	101-34111	16		8		8		
101-00000-341-12	**COPY FEES**	**0**	**0**					
	101-34112							
101-00000-341-15	**MISC CHARGES FOR SERVICES**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,515**	**1,530**
	101-34115	18,448	20,215	11,007	2,171	1,815	815	
101-00000-341-16	**POLICE REPORTS**	**50**	**50**	**50**	**50**	**50**	**51**	**51**
	101-34116	45	10	45	135	75	55	
101-00000-341-17	**CAR LOCKOUT FEE**	**500**	**500**	**500**	**500**	**500**	**505**	**510**
	101-34117	865	860	940	770	479	360	
101-00000-341-18	**SPECIAL REQUEST CHARGE**	**500**	**500**	**500**	**500**	**500**	**505**	**510**
	101-34118	350	1,400	3,450	2,325	3,450	2,470	
101-00000-345-03	**ANIMAL CONTROL**	**300**	**300**	**300**	**300**	**300**	**303**	**306**
	101-34503			58	817	362	512	
101-00000-349-50	**ROOM RENT**	**300**	**300**	**300**	**300**	**300**	**303**	**306**
	101-34950	40	40	180	180	150	100	
101-00000-351-01	**COURT FINES**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,250**	**25,503**
	101-35101	27,023	31,693	22,914	25,862	21,807	14,025	
101-00000-351-02	**CITY FINES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,020**	**2,040**
	101-35102	1,990	3,058	2,280	4,134	1,550	1,025	
101-00000-362-10	**INTEREST EARNINGS**	**2,000**	**1,500**	**1,500**	**1,500**	**5,000**	**5,100**	**5,202**
	101-36210	2,372	2,914	3,735	10,250	5,514	6,570	

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
101-00000-362-30	**CONTRIBUTIONS/DONATIONS**	**25**	**25**	**25**	**25**	**25**	**25**	**26**
	101-36230	505	684	600	26,365	18,501	957	
101-00000-362-40	**REFUNDS/REIMB**	**5,000**	**5,000**	**5,000**	**13,000**	**13,000**	**13,433**	**17,000**
	101-36240	107,843	127,071	133,400	38,773	56,000	56,796	
101-00000-362-41	**NATIONAL NIGHT OUT**			**300**	**300**	**300**	**303**	**306**
	101-36241	500	2,643	2,419	1,965	2,994	1,832	
101-00000-391-01	**SALE OF FIXED ASSETS**							
	101-39101							
101-00000-392-00	**TRANSFERS IN**			**54,000**	**105,000**			
	101-39200				54,000	21,024		
101-00000-393-20	**PLANNED USE OF FUND BALANCE**				**12,600**			
	101-39320							
	REVENUES	**2,550,990**	**2,586,977**	**2,758,666**	**3,028,600**	**3,240,348**	**3,427,705**	**3,692,962**
		3,037,657	2,937,633	2,820,118	3,026,520	3,336,804	1,884,846	0
	EXPENDITURES							
	COUNCIL							
101-41110-410-30	**PARTIME EMPLOYEES**	**7,200**	**9,600**	**9,600**	**9,600**	**9,600**	**9,888**	**9,600**
	101-41110-103	7,200	9,600	6,480	9,600	9,600	6,480	
101-41110-412-10	**CITY SHARE PERA**	**360**	**480**	**480**	**480**	**480**	**494**	**480**
	101-41110-121	360	480	464	480	480	324	
101-41110-412-20	**CITY SHARE SOCIAL SECURITY**							
	101-41110-122							
101-41110-412-50	**CITY SHARE MEDICARE**	**105**	**139**	**139**	**139**	**139**	**143**	**139**
	101-41110-125	104	139	164	139	139	93	
101-41110-413-00	**CITY SHARE INSURANCE**							
	101-41110-130							
101-41110-421-00	**OPERATING SUPPLIES/EXPENSES**	**75**	**75**	**75**	**75**	**77**	**80**	**82**
	101-41110-210	100	545	140		70	18	
101-41110-432-80	**STRATEGIC PLANNING**							
	101-41110-328							
101-41110-433-10	**TRAINING/TRAVEL**	**500**	**500**	**500**	**500**	**515**	**530**	**546**
	101-41110-331	64	820	879	598	379	516	
101-41110-443-30	**DUES, SUBSCRIPTIONS, LICENSES**	**3,700**	**3,700**	**3,700**	**3,700**	**3,811**	**3,925**	**4,043**
	101-41110-433	3,910	4,279	4,470	4,940	2,327	5,182	
101-41110-436-20	**WORKERS COMP INSURANCE**					**84**	**60**	**60**
	101-41110-436-20				1	54	61	
	COUNCIL	**11,940**	**14,494**	**14,494**	**14,494**	**14,706**	**15,121**	**14,950**
		11,738	15,863	12,597	15,758	13,049	12,674	0
	MUNICIPAL COURT							
101-41210-430-40	**PROFESSIONAL FEES**	**16,000**	**16,000**	**16,000**	**16,000**	**16,480**	**16,974**	**17,484**
	101-41210-304	12,301	12,507	10,665	10,921	13,578	7,221	

		2020 BUDGETED	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	2024 Budget	2025 Budget	2026 Proposed
	Budgeted							
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
	MAYOR							
101-41310-410-30	**PARTIME EMPLOYEES**	**2,520**	**3,360**	**3,360**	**3,360**	**3,360**	**3,461**	**3,360**
	101-41310-103	2,520	3,360	1,680	1,680	3,360		
101-41310-412-10	**CITY SHARE PERA**	**126**	**168**	**168**	**168**	**168**	**173**	**168**
	101-41310-121	126	168	124	168	168		
101-41310-412-50	**CITY SHARE MEDICARE**	**36**	**49**	**49**	**49**	**49**	**50**	**49**
	101-41310-125	37	49	24	49	49		
101-41310-433-10	**TRAINING/TRAVEL**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	101-41310-331		270	14		29		
101-41310-443-30	**DUES, SUBSCRIPTIONS, LICENSE**	**30**	**30**	**30**	**30**	**31**	**32**	**33**
	101-41310-433	30	30	30	30			
101-41310-436-20	**WORKERS COMP INSURANCE**					**21**	**22**	**22**
	101-41310-436-20						15	
	MAYOR	**2,912**	**3,807**	**3,807**	**3,807**	**3,835**	**3,950**	**3,851**
		2,713	3,877	1,872	1,927	3,606	0	0
	ELECTIONS							
101-41410-421-00	**OPERATING SUPPLIES/EXPENSES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,040**	**2,101**	**2,164**
	101-41410-210	1,725	4,050	2,543	735	**941**		
101-41410-430-80	**COMPENSATION**	**3,500**	**3,500**	**8,500**	**3,500**	**3,570**	**3,677**	**5,000**
	101-41410-308	7,818		6,135		7,647		
101-41410-433-10	**TRAINING/TRAVEL**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	101-41410-331	625		211	266	576	256	
101-41410-435-10	**PUBLISHING**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	101-41410-351	145				48		
101-41410-444-20	**DEPARTMENT SERVICES**							
	101-41410-442							
	ELECTIONS	**5,900**	**5,900**	**10,900**	**5,900**	**6,022**	**6,203**	**7,601**
		10,313	4,050	8,889	1,001	9,212	256	0
	ACCOUNTING/ADMIN							
101-41530-410-10	**FULLTIME EMPLOYEES**	**205,218**	**231,532**	**241,362**	**261,641**	**276,416**	**350,631**	**375,027**
	101-41530-101	240,062	229,574	240,693	258,314	277,326	233,276	
101-41530-412-10	**CITY SHARE PERA**	**15,391**	**17,364**	**18,102**	**19,623**	**20,713**	**26,297**	**28,127**
	101-41530-121	13,561	17,144	18,052	19,374	20,799	17,496	
101-41530-412-20	**CITY SHARE SOCIAL SECURITY**	**12,724**	**14,355**	**14,964**	**16,223**	**17,138**	**21,739**	**23,252**
	101-41530-122	10,373	12,999	13,588	14,420	15,635	13,298	
101-41530-412-50	**CITY SHARE MEDICARE**	**2,976**	**3,357**	**3,500**	**3,794**	**4,008**	**5,084**	**5,438**
	101-41530-125	2,426	3,040	3,178	3,372	3,657	3,110	
	PAID LEAVE PAYROLL TAX							**1,650**
	Actual							
101-41530-413-00	**CITY SHARE INSURANCE**	**61,751**	**65,116**	**73,105**	**69,948**	**75,135**	**97,690**	**99,191**
	101-41530-130	54,347	65,489	64,977	72,737	79,705	68,299	
101-41530-413-10	**HSA - CITY SHARE**	**8,000**	**11,250**	**10,500**	**10,625**	**11,150**	**13,950**	**12,625**
	101-41530-131	5,034	4,215	5,767	5,229	7,062	10,103	
101-41530-420-00	**OFFICE SUPPLIES**	**1,600**	**1,600**	**1,600**	**1,600**	**1,648**	**1,697**	**1,748**
	101-41530-200	3,407	2,633	710	2,805	347	402	
101-41530-421-00	**OPERATING SUPPLIES/EXPENSES**	**2,500**	**2,500**	**2,500**	**2,500**	**2,575**	**2,652**	**2,732**
	101-41530-210	2,282	1,612	2,209	3,592	2,255	1,602	
101-41530-422-10	**MAINT & REPAIRS**	**1,000**	**1,000**	**1,000**	**500**	**515**	**530**	**546**
	101-41530-221	0	0	158	185	388	161	
101-41530-424-00	**SMALL TOOLS/MINOR EQUIPMENT**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	101-41530-240	0		300	290	**31**	1,106	
101-41530-432-10	**TELEPHONE SERVICE**	**6,000**	**6,000**	**6,000**	**6,000**	**6,180**	**6,365**	**6,556**
	101-41530-321	5,718	6,329	7,322	5,776	6,605	5,282	

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
101-41530-432-20	**POSTAGE**	**1,000**	**1,000**	**1,200**	**1,200**	**1,236**	**1,273**	**1,311**
	101-41530-322	1,375	30	176	167	1,070	866	
101-41530-433-10	**TRAINING/TRAVEL**	**1,500**	**1,500**	**1,500**	**5,000**	**5,150**	**5,305**	**7,000**
	101-41530-331	834	1,955	3,098	6,234	4,556	5,854	
101-41530-435-10	**PUBLISHING**	**4,200**	**4,200**	**4,200**	**4,200**	**4,326**	**4,456**	**4,589**
	101-41530-351	4,450	2,742	4,463	6,031	6,883	3,945	
101-41530-443-30	**DUES, SUBSCRIPTIONS, LICENSES**	**1,000**	**1,000**	**1,000**	**2,000**	**2,060**	**2,122**	**2,185**
	101-41530-433	282	1,471	2,214	253	2,428	948	
101-41530-436-20	**WORKERS COMP INSURANCE**					**1,964**	**1,128**	**1,128**
	101-41530-436-20				49	1,237	941	
101-41530-444-20	**DEPARTMENT SERVICES**		**0**			**0**	**0**	**0**
	101-41530-442	286	193	520	9,990	300	62	
101-41530-458-00	**OTHER EQUIPMENT**	**3,200**	**3,200**	**3,200**	**3,200**	**3,296**	**3,395**	**3,497**
	101-41530-580	2,457	3,457	2,768	3,545	3,347	3,055	
	ACCOUNTING/ADMIN	**328,260**	**365,174**	**383,933**	**408,254**	**433,716**	**544,527**	**576,822**
		346,894	352,883	370,193	412,363	433,631	369,806	0
	AUDITING							
101-41560-430-10	**ADMIN SERVICES**	**20,000**	**20,000**	**21,000**	**21,000**	**21,630**	**22,279**	**38,000**
	101-41560-301	19,800	20,000	21,000	23,030	24,000		
	CITY ATTORNEY							
101-41610-420-00	**OFFICE SUPPLIES**							
	101-41610-200					327		
101-41610-430-40	**PROFESSIONAL FEES**	**5,500**	**5,500**	**5,908**	**6,200**	**6,386**	**30,000**	**30,900**
	101-41610-304	10,863	2,664	2,008	2,498	4,221	21,570	
	CITY ATTORNEY	**5,500**	**5,500**	**5,908**	**6,200**	**6,386**	**30,000**	**30,900**
		10,863	2,664	2,008	2,498	4,548	21,570	0
	CITY ENGINEER							
101-41710-421-30	**DEVELOPMENT FEES**							
	101-41710-213	4,981	14,677	5,990	880			
101-41710-430-40	**PROFESSIONAL FEES**	**6,000**	**6,000**	**6,000**	**8,000**	**8,240**	**8,487**	**8,742**
	101-41710-304	36,529	15,380	4,917	5,501	769	21,322	
	CITY ENGINEER	**6,000**	**6,000**	**6,000**	**8,000**	**8,240**	**8,487**	**8,742**
		41,510	30,057	10,907	6,381	769	21,322	0
	COMPUTER EXPENSE							
101-41920-421-00	**OPERATING SUPPLIES/EXPENSES**	**500**	**5,000**	**5,000**	**5,000**	**5,000**	**5,150**	**5,305**
	101-41920-210	479	326	1,514	849	811	2,334	
101-41920-430-90	**COMPUTER EXPENSES**	**8,000**	**15,000**	**25,000**	**30,000**	**30,000**	**30,900**	**31,827**
	101-41920-309	14,180	16,261	16,107	29,086	19,806	20,456	
	COMPUTER EXPENSE	**8,500**	**20,000**	**30,000**	**35,000**	**35,000**	**36,050**	**37,132**
		14,659	16,587	17,621	29,935	20,617	22,790	0
	GEN GOVT BLDGS-CITY HALL							
101-41941-410-40	**SEASONAL EMPLOYEE**	**0**						
	101-41941-104							
101-41941-410-70	**CUSTODIAL EMPLOYEE**	**6,000**	**0**	**0**	**6,000**			
	101-41941-107	248						
101-41941-412-10	**CITY SHARE PERA**		**0**	**0**	**0**			
	101-41941-121	47						
101-41941-412-20	**CITY SHARE SOCIAL SECURITY**	**145**	**0**	**0**	**145**	**0**		
	101-41941-122	39						
101-41941-412-50	**CITY SHARE MEDICARE**	**34**	**0**	**0**	**34**	**0**		
	101-41941-125	9						
101-41941-421-00	**OPERATING SUPPLIES/EXPENSES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,060**	**2,122**	**2,185**
	101-41941-210	9,379	3,563	5,304	2,252	5,369	3,135	
101-41941-421-10	**JANITORIAL SERVICES**	**0**	**0**	**0**	**0**	**6,180**	**6,365**	**6,556**
	101-41941-211				6,060	6,528	4,536	

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	BUDGETED	BUDGETED	BUDGETED	BUDGETED	Budget	Budget	Proposed
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
101-41941-421-88	MAINTENANCE SERVICES	2,500	2,500	2,500	2,500	2,575	2,652	2,732
	101-41941-218	2,672	2,887	3,140	6,759	3,443	908	
101-41941-438-10	ELECTRIC UTILITIES	7,000	7,000	7,000	7,000	7,210	7,426	7,000
	101-41941-381	2,415	4,257	3,907	4,220	4,849	7,128	
101-41941-438-20	WAT/SEW UTILITIES	575	575	575	575	592	610	628
	101-41941-382	508	544	615	821	925	999	
101-41941-438-30	NATURAL GAS UTILITIES	4,000	4,000	4,000	5,000	5,150	5,305	5,464
	101-41941-383	4,408	3,681	6,909	6,631	2,133		
101-41941-438-40	REFUSE HAULING	0	0	0	0	0	0	0
	101-41941-384							
101-41941-440-10	BUILDING MAINT & REPAIR	10,000	10,000	15,000	15,000	15,450	15,914	16,391
	101-41941-401	4,078	576	3,880	10,321	1,586	75,866	
101-41941-458-00	OTHER EQUIPMENT						0	0
	101-41941-580	653	300	20	16	48	1,492	
	GEN GOVT BLDGS-CITY HALL	32,254	26,075	31,075	38,254	39,217	40,394	40,956
		24,456	15,808	23,775	37,080	24,881	94,064	0
	GEN GOVT BLDGS-GARAGE							
101-41942-438-10	ELECTRIC UTILITIES	2,500	2,500	2,500	2,500	2,575	2,652	2,652
	101-41942-381	1,050	2,220	1,115	1,879	1,601	1,726	
101-41942-438-20	WAT/SEW UTILITIES	450	450	450	450	464	477	492
	101-41942-382	335	361	475	571	429		
101-41942-438-30	NATURAL GAS UTILITIES	3,000	3,000	3,000	3,500	3,605	3,713	3,825
	101-41942-383	1,764	2,505	5,103	3,676	1,726	2,543	
101-41942-438-40	REFUSE HAULING						0	0
	101-41942-384							
101-41942-440-10	BUILDING MAINT & REPAIR	4,000	4,000	4,000	4,000	4,120	4,244	4,371
	101-41942-401	4,023	1,989	56,864	9,108	1,307	2,353	
101-41942-458--00	OTHER EQUIPMENT							
						80	183	
	GEN GOVT BLDGS-GARAGE	9,950	9,950	9,950	10,450	10,764	11,086	11,339
		7,172	7,075	63,557	15,234	5,143	6,805	0
	GEN GOVT BLDGS-FIRE HALL							
101-41945-438-10	ELECTRIC UTILITIES							
	101-41945-381	135	1,424	3,787	1,095	4,609	3,311	
101-41945-438-20	WAT/SEW UTILITIES							
	101-41945-382							
101-41945-438-30	NATURAL GAS UTILITIES							
	101-41945-383							
101-41945-440-10	BUILDING MAINT & REPAIR							
	101-41945-401	0						
	GEN GOVT BLDGS-FIRE HALL	0	0	0	0	0		
		135	1,424	3,787	1,095	4,609	3,311	0
	POLICE							
101-42100-410-10	FULLTIME EMPLOYEES	389,052	388,530	494,890	574,798	549,501	564,956	664,668
	101-42100-101	382,636	414,460	509,675	565,813	583,565	414,100	
101-42100-410-30	PARTIME EMPLOYEES	12,000	20,000	5,000	5,000	30,000	30,000	5,000
	101-42100-103	51,590	20,305	14,263	3,469	17,164	22,570	
101-42100-410-50	TZD Wages							
	101-42100-105		123	191	3,965	2,875	2,215	
101-42100-412-10	CITY SHARE PERA	66,619	70,270	85,184	101,229	99,512	105,307	118,531
	101-42100-121	74,272	73,765	89,861	100,020	105,210	76,385	
101-42100-412-20	CITY SHARE SOCIAL SECURITY	558	1,240	310	310	1,860	0	0
	101-42100-122	3,401	1,277	916	235	1,064	154	
101-42100-412-50	CITY SHARE MEDICARE	5,772	5,923	7,118	8,335	8,403	8,627	9,710
	101-42100-125	6,246	5,983	7,279	8,126	8,573	6,169	
	PAID LEAVE PAYROLL TAX							2,947
	Actual							
101-42100-413-00	CITY SHARE INSURANCE	80,092	60,418	90,009	77,586	72,438	79,682	109,556
	101-42100-130	72,913	65,198	79,277	81,866	63,257	53,824	
101-42100-413-10	HSA - CITY SHARE	18,000	18,000	21,375	18,150	15,700	18,000	20,200
	101-42100-131	13,423	6,783	6,888	18,435	10,419	5,732	
101-42100-413-20	THERAPY AND CONSULTING SERVICES				3,000	3,090	3,183	3,278
	101-42100-132			2,283	0	3,211	4,792	

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
101-42100-420-00	**OFFICE SUPPLIES**	**500**	**500**	**500**	**500**	**515**	**530**	**546**
	101-42100-200	269	449	843	322	78	13	
101-42100-421-00	**OPERATING SUPPLIES/EXPENSES**	**3,500**	**3,500**	**3,500**	**6,000**	**6,180**	**6,365**	**6,556**
	101-42100-210	5,666	6,851	6,771	7,231	3,927	2,564	
101-42100-421-20	**MOTOR FUEL**	**9,000**	**9,000**	**9,000**	**14,000**	**16,000**	**16,480**	**16,974**
	101-42100-212	9,933	12,509	19,058	15,928	13,946	12,395	
101-42100-421-70	**UNIFORM EXPENSE**	**3,200**	**3,200**	**3,200**	**3,200**	**3,296**	**3,395**	**4,200**
	101-42100-217	9,067	2,793	6,758	2,870	4,358	2,562	
101-42100-422-10	**MAINT & REPAIRS**	**6,500**	**6,500**	**6,500**	**6,500**	**6,695**	**6,896**	**7,103**
	101-42100-221	8,349	13,139	7,391	6,733	8,196	7,623	
101-42100-424-00	**SMALL TOOLS/MINOR EQUIPMENT**	**4,000**	**4,000**	**4,000**	**5,000**	**5,150**	**5,305**	**5,464**
	101-42100-240	41,812	6,236	5,030	2,083	9,378	1,878	
101-42100-430-90	**COMPUTER EXPENSES**	**5,800**	**5,800**	**5,800**	**5,800**	**5,974**	**6,153**	**6,338**
	101-42100-309	10,472	4,515	4,503	7,286	9,323	606	
101-42100-432-10	**TELEPHONE SERVICE**	**5,000**	**5,000**	**5,000**	**6,200**	**6,386**	**6,578**	**6,775**
	101-42100-321	5,206	5,419	6,291	8,738	8,933	7,163	
101-42100-432-20	**POSTAGE**	**300**	**300**	**300**	**375**	**386**	**398**	**410**
	101-42100-322	294	355	597	263	82		
101-42100-432-70	**NATIONAL NIGHT OUT**			**300**	**300**	**300**	**309**	**318**
	101-42100-327		1,709	1,475	2,154	2,676	1,671	
101-42100-433-10	**TRAINING/TRAVEL**	**5,700**	**5,700**	**5,700**	**6,700**	**6,901**	**7,108**	**7,321**
	101-42100-331	1,990	4,456	7,202	5,651	4,938	5,622	
101-42100-436-20	**WORKERS COMP INSURANCE**					**45,441**	**25,938**	**47,000**
	101-42100-436-20				11,581	40,257	47,092	
101-42100-443-30	**DUES, SUBSCRIPTIONS, LICENSE**	**1,000**	**1,000**	**1,000**	**6,100**	**6,283**	**6,471**	**19,666**
	101-42100-433	930	998	1,288	798	1,024	3,083	
101-42100-444-20	**DEPARTMENT SERVICES**	**1,200**	**1,200**	**1,000**	**1,000**	**1,030**	**1,061**	**1,093**
	101-42100-442	842	426	997	10,421	1,294	5,530	
101-42100-444-50	**EXPLORERS PROGRAM**	**0**	**0**	**0**	**0**	**0**		
	101-42100-445				44			
101-42100-445-00	**SPECIAL OPERATIONS**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	101-42100-450				44		217	
101-42100-455-00	**MOTOR VEHICLES**	**20,000**	**20,000**	**20,000**	**20,000**	**44,500**	**51,500**	**55,545**
	101-42100-550	20,000	60,784	20,000	25,765	71,679	54,675	
	POLICE	**637,993**	**630,281**	**769,886**	**867,283**	**935,747**	**954,454**	**1,119,417**
		719,311	708,533	798,837	889,841	975,427	738,635	0
	AMBULANCE SERVICE							
101-42153-430-50	**ANNUAL ASSESSMENT**	**34,260**	**34,260**	**34,260**	**46,575**	**55,890**	**80,000**	**74,520**
	101-42153-305	34,630	34,630	37,260	46,575	55,890	65,205	
	MOTOR VEHICLES							
101-42153-455-00	101-42153-550							
	AMBULANCE SERVICE	**34,260**	**34,260**	**34,260**	**46,575**	**55,890**	**80,000**	**74,520**
		34,630	34,630	37,041	46,575	55,890	65,205	0
	FIRE ADMIN							
101-42210-431-10	**FIRE DUES**	**63,860**	**65,776**	**68,078**	**76,928**	**79,580**	**91,972**	**92,298**
	101-42210-311	63,221	65,118	67,071	75,791	79,580	88,634	
101-42210-455-00	**MOTOR VEHICLES**							
	101-42210-550							
101-42210-456-00	**FIRE STATE AID**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**45,000**
	101-42210-560	31,535	33,341	36,340	40,771	47,561		
	FIRE ADMIN	**93,860**	**95,776**	**98,078**	**106,928**	**109,580**	**121,972**	**137,298**
		94,756	98,459	103,411	116,562	127,141	88,634	0
	BUILDING INSPECTIONS/P&Z							
101-42401-410-10	**FULLTIME EMPLOYEES**	**0**	**0**	**0**	**0**		**41,756**	**35,905**
	101-42401-101		44				14,724	
101-42401-412-10	**CITY SHARE PERA**	**0**	**0**	**0**	**0**		**3,132**	**2,693**
	101-42401-121						1,104	

		2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	Budgeted							
	Actual							
101-42401-412-20	**CITY SHARE SOCIAL SECURITY**	**0**	**0**	**0**	**0**		**2,589**	**2,226**
	101-42401-122						913	
101-42401-412-50	**CITY SHARE MEDICARE**	**0**	**0**	**0**	**0**		**605**	**521**
	101-42401-125						213	
	PAID LEAVE PAYROLL TAX							**158**
	Actual							
101-42401-413-00	**CITY SHARE INSURANCE**	**0**	**0**	**0**	**0**		**10,804**	
	101-42401-130						40	
101-42401-413-10	**HSA - CITY SHARE**	**0**	**0**	**0**	**0**		**2,325**	
	101-42401-131							
101-42401-421-00	**OPERATING SUPPLIES/EXPENSES**	**323**	**323**	**323**	**323**	**323**	**333**	**343**
	101-42401-210	39	0	1,909	616	676	1,587	
101-42401-430-10	**ADMIN SERVICES**							
	101-42401-430.10							
101-42401-431-20	**BUILDING INSPECTION FEES**	**36,000**	**36,000**	**50,000**	**50,000**	**51,500**	**51,500**	**51,500**
	101-42401-312	138,499	93,216	43,107	58,029	64,194	57,702	
101-42401-432-80	**STRATEGIC PLANNING**		**250**	**250**	**250**	**258**	**265**	**273**
	101-42401-328		861		1,407	478		
101-42401-433-10	**TRAINING/TRAVEL**		**500**				**0**	**0**
	101-42401-331			83				
101-42401-443-30	**DUES, SUBSCRIPTIONS, LICENSE**		**300**	**300**	**300**	**309**	**318**	**328**
	101-42401-433	150	150	150	330		1,137	
101-42401-444-20	**DEPARTMENT SERVICES**	**41,250**	**42,488**	**43,762**	**63,512**	**66,053**	**28,035**	**2,000**
	101-42401-444.20	38,744	43,518	51,983	65,105	52,489	22,964	
	BUILDING INSPECTIONS/P&Z	**77,573**	**79,861**	**94,635**	**114,385**	**118,442**	**141,661**	**95,946**
		177,432	137,789	97,232	125,487	117,837	100,384	0
	ANIMAL CONTROL							
101-42700-431-30	**DOG CONTROL**	**500**	**500**	**500**	**500**	**510**	**525**	**541**
	101-42700-313	1,030	918	652	770	575	715	
101-42700-431-40	**OTHER PESTS**							
	101-42700-314							
	ANIMAL CONTROL	**500**	**500**	**500**	**500**	**510**	**525**	**541**
		1,030	918	652	770	575	715	0
	STREETS							
101-43121-410-10	**FULLTIME EMPLOYEES**	**108,521**	**117,561**	**112,146**	**170,872**	**195,288**	**209,081**	**174,710**
	101-43121-101	121,041	128,811	125,296	179,756	193,994	146,984	
101-43121-410-30	**PARTIME EMPLOYEES**	**22,000**	**22,000**	**22,000**	**22,000**	**5,000**	**5,000**	**5,000**
	101-43121-103	6,536	4,716	8,568	3,406	10,348	13,416	
101-43121-412-10	**CITY SHARE PERA**	**3,852**	**4,115**	**3,491**	**7,671**	**9,012**	**9,810**	**13,153**
	101-43121-121	4,258	4,358	3,928	7,797	8,675	7,065	
101-43121-412-20	**CITY SHARE SOCIAL SECURITY**	**7,472**	**8,653**	**8,317**	**11,958**	**12,449**	**12,993**	**10,832**
	101-43121-122	7,681	7,821	8,287	12,286	12,628	9,945	
101-43121-412-50	**CITY SHARE MEDICARE**	**1,748**	**2,024**	**1,945**	**2,478**	**3,151**	**3,039**	**2,533**
	101-43121-125	1,796	1,829	1,938	2,873	2,953	2,326	
	PAID LEAVE PAYROLL TAX							**791**
	Actual							
101-43121-413-00	**CITY SHARE INSURANCE**	**22,326**	**21,507**	**7,072**	**21,779**	**16,951**	**18,834**	**16,343**
	101-43121-130	20,986	20,066	7,189	7,910	9,771	7,132	
101-43121-413-10	**HSA - CITY SHARE**	**4,000**	**4,500**	**2,250**	**5,875**	**6,675**	**6,975**	**3,788**
	101-43121-131	1,724	482	1,725	7,409	440	328	
101-43121-421-00	**OPERATING SUPPLIES/EXPENSES**	**4,000**	**4,000**	**4,000**	**4,000**	**4,120**	**4,244**	**4,371**
	101-43121-210	10,449	9,039	10,534	33,143	7,233	12,142	
101-43121-421-20	**MOTOR FUEL**	**14,000**	**14,000**	**14,000**	**20,000**	**20,600**	**21,218**	**21,855**
	101-43121-212	11,251	17,515	22,224	20,365	15,612	13,485	
101-43121-421-50	**SHOP MATERIALS**	**500**	**500**	**500**	**500**	**515**	**530**	**546**
	101-43121-215	1,236	2,364	1,626	2,669	2,083	1,061	
101-43121-421-70	**UNIFORM EXPENSE**							**800**
	101-43121-421-70							
101-43121-422-10	**MAINT & REPAIRS**	**42,000**	**42,000**	**42,000**	**42,000**	**43,260**	**44,558**	**45,895**
	101-43121-221	37,136	32,673	42,648	41,805	20,508	45,576	
101-43121-422-40	**STREET MAINT SUPPLY**	**35,000**	**35,000**	**35,000**	**35,000**	**36,050**	**37,132**	**38,245**
	101-43121-224	17,950	19,249	55,303	23,861	54,409	22,822	
101-43121-430-30	**ENGINEERING**						**0**	**0**
	101-43121-303					441		
101-43121-432-10	**TELEPHONE SERVICE**	**1,200**	**1,200**	**1,200**	**1,200**	**1,236**	**1,273**	**1,311**
	101-43121-321	1,103	1,023	1,209	1,064	1,655	1,456	

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
101-43121-433-10	TRAINING/TRAVEL	200	200	200	200	206	212	219
	101-43121-331		118		25			
101-43121-436-20	WORKERS COMP INSURANCE					15,041	8,589	8,589
	101-43121-436-20				-515	13,624	12,669	
101-43121-444-20	DEPARTMENT SERVICES	2,000	2,000	2,000	2,000	2,060	2,122	2,185
	101-43121-442	352	669	33	984	1,083	1,089	
101-43121-455-00	MOTOR VEHICLES						0	0
	101-42100-550							
101-43121-458-00	OTHER EQUIPMENT	11,000	81,000	31,000	31,930	75,000	30,000	75,000
	101-43121-580	11,000	81,000	62,000	31,930	75,000	1,699	
	STREETS	279,819	360,260	287,121	379,463	446,614	415,609	426,165
		254,499	331,733	352,508	376,769	430,457	299,195	0
	ICE & SNOW REMOVAL							
101-43125-410-30	SNOW REMOVAL PART TIME HELP							
	101-43125-103							
101-43125-441-60	EQUP RENTAL/CONTRACTED HELP	25,000	25,000	25,000	25,000	25,750	26,523	27,318
	101-43125-416	7,783	12,467	12,138	24,057	5,907	6,375	
	STREET LIGHTING							
101-43160-421-00	OPERATING SUPPLIES/EXPENSES							
	101-43160-210	255						
101-43160-438-10	ELECTRIC UTILITIES	80,000	80,000	91,365	23,200			
	101-43160-381	94,401	93,315	117,026	71,729	-11,571		
101-43160-441-60	EQUP RENTAL/CONTRACTED HELP							
	101-43160-416							
	STREET LIGHTING	80,000	80,000	91,365	23,200	0	0	0
		94,656	93,315	117,026	71,729	-11,571	0	0
	TRAIL/BRIDGE EXPENSES							
101-43270-438-10	ELECTRICITY TRAILHEAD							
	101-43270-381						19	
101-43270-438-20	SEWER/WATER TRAILHEAD	300	300	300	300	309	318	328
	101-43270-382	211	233	374	222	348	205	
101-43270-440-60	MAINT/IMPROVEMENTS	40,000	40,000	45,000	45,000	45,900	47,277	48,695
	101-43270-406	2,389	2,741	27,182	242,967	5,378	1,304	
	SENIOR CITIZENS							
	BUILDING RENT	1,850	1,850	1,850			0	0
	101-45186-412	1,850	1,850					
	SENIOR CITIZENS	1,850	1,850	1,850	0	0		
		1,850	1,850	0	0			
	TRANSIT BUS COST SHARE							6,000
101-45187-449-10	CHARITABLE CONTRIBUTIONS	3,500	3,500	3,500	3,500	3,500	3,500	3,500
	101-45187-491	3,527	3,527	2,042	3,527	3,527	0	0
	DISEASE CONTROL							
101-46102-431-50	TREE INSPECTIONS	200	200	200	200	200	206	212
	101-46102-315							
101-46102-440-30	TREE REMOVAL	5,000	7,000	7,000	12,000	7,000	7,210	7,426
	101-46102-403		9,354	15,250		5,600		
101-46102-440-80	PLANT REPLACEMENT	500	500	500	500	500	515	530
	101-46102-408							
101-46102-441-00	CONTINGENCIES				15,000		0	0
	101-46102-441	575			8,916	345	345	
	DISEASE CONTROL	5,700	7,700	7,700	27,700	7,700	7,931	8,169
		575	9,354	15,250	8,916	5,945	345	0
	EMPLOYEE SAFETY PROGRAM							
101-49040-421-00	OPERATING SUPPLIES/EXPENSES	200	200	200	200	200	206	212
	101-49040-210	93	173	148	50	50	10	
101-49040-433-10	TRAINING/TRAVEL	11,000	11,000	11,000	14,219	14,646	15,085	15,839
	101-49040-331	12,469	12,005	12,809	14,397	15,296	19,434	
101-49040-458-00	OTHER EQUIPMENT						0	0
	101-49040-580	401	200		2,376	256		
	EMPLOYEE SAFETY PROGRAM	11,200	11,200	11,200	14,419	14,846	15,291	16,051
		12,963	12,378	12,957	16,823	15,602	19,444	0

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
	PUBLIC SAFETY							
101-49045-422-10	**MAINT & REPAIRS**	**500**	**500**	**500**	**500**	**515**	**530**	**546**
	101-49045-221	450		200		23,377		
101-49045-432-10	**TELEPHONE SERVICE**	**750**	**750**	**750**	**750**	**773**	**796**	**1,200**
	101-49045-321	897	783	901	1,190	1,161	894	
101-49045-438-10	**ELECTRIC UTILITIES**	**425**	**425**	**425**	**425**	**438**	**451**	**350**
	101-49045-381	351	145	259	289	35	69	
101-49045-458-00	**OTHER EQUIPMENT**						**0**	**0**
	101-49045-580		1,000	1,000	3,156	6,972		
	PUBLIC SAFETY	**1,675**	**1,675**	**1,675**	**1,675**	**1,725**	**1,777**	**2,096**
		1,698	1,928	2,360	4,635	31,545	963	0
	UNEMPLOYMENT							
101-49230-415-20	**UMEMPLOYMENT WAGE**							
	101-49230-152	692						
	INSURANCE							
101-49241-436-10	**LIABILITY/AUTO/PROPERTY INS**	**70,000**	**84,627**	**107,000**	**128,100**	**73,235**	**65,359**	**67,320**
	101-49241-361	81,209	98,652	109,771	117,477	63,989	63,472	
	FOOD SHELF PROGRAM							
101-49251-441-20	**BUILDING RENT**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**
	101-49251-412	1,200	1,200	1,200	1,200			
	UNALLOCATED EXPENDITURES							
101-49260-444-10	**CONTINGENCIES**	**35,000**	**35,000**	**44,241**	**44,816**	**46,160**	**54,681**	**70,681**
	101-49260-441	41,560	35,000	37,092	10,031	5,071	39,415	
	OTHER FINANCING USES							
	TRANSFERS OUT							
	EDA TRANSFER OUT	**96,150**	**62,888**	**62,888**	**72,997**	**69,052**	**70,374**	**76,408**
		96,150	62,888	62,888	72,997	69,052	70,374	
	COMPUTER TRANSFER OUT	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
		2,500	2,500	2,500	2,500	2,500	2,500	
	SIDEWALK TRANSFER OUT	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**17,000**	**17,000**
		10,000	10,000	10,000	10,000	10,000	7,500	
	SEALCOAT TRANSFER OUT	**85,000**	**85,000**	**85,000**	**105,000**	**85,000**	**200,000**	**200,000**
		85,000	85,000	85,000	105,000	85,000	100,000	
	TRANSIT TRANSFER OUT	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**2,000**	**0**
		3,000	3,000	3,000	3,000	3,000		
	ABATEMENT TRANSFER OUT	**70,000**	**0**					
		70,000						
	CARES ACT TRANSFER							
		260,903						
	TREE FUND TRANSFER OUT					**25,000**	**25,000**	**25,000**
					39,303	25,000	12,500	
	LGA PW CAPITAL EQUIPMENT TRANSFER					**125,000**		
						125,000		
	PW REPAYMENT OF LOANS							**41,031**
101-49300-472-00	**TOTAL TRANSFERS OUT**	**266,650**	**163,388**	**163,388**	**193,497**	**319,552**	**316,874**	**361,939**
	101-49300-720	527,553	163,388	163,388	232,800	319,552	192,874	0
101-49300-481-00	**REFUNDS & REIMBURSEMENTS**	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**
	101-49300-810	51,959	29,999	33,423	12,154	3,624	558	
101-49300-481-10	**CAPITAL PROJECTS SETASIDE**	**425,000**	**425,000**	**425,000**	**425,000**	**425,000**	**425,000**	**425,000**
	101-49300-810	425,000	425,000	425,000	425,000	425,000	212,500	
101-49350-480-10	**INV FORFEITURE EXPENSE**							
					232			
	OTHER FINANCING USES	**704,650**	**601,388**	**601,388**	**631,497**	**757,552**	**754,874**	**799,939**
		1,004,512	618,387	621,811	670,186	748,176	405,932	0
	EXPENDITURES	**2,550,996**	**2,586,977**	**2,758,666**	**3,028,600**	**3,240,657**	**3,428,023**	**3,692,962**
		3,038,826	2,685,889	2,895,755	3,284,996	3,138,887	2,390,042	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	102							
	SEAL COAT							
	REVENUES							
102-00000-334-00	**STATE GRANTS & AID**							
	102-33400							
102-00000-362-10	**INTEREST EARNINGS**	**250**	**250**	**250**	**250**	**50**	**250**	**250**
	102-36210	2,211	1,408	170	205	2,317	1,112	
102-00000-392-00	**TRANSFERS IN**	**85,000**	**85,000**	**85,000**	**105,000**	**85,000**	**200,000**	**200,000**
	102-39200	85,000	85,000	42,500	105,000	85,000	100,000	
102-00000-393-20	**PLANNED USE OF FUND BALANCE**					**19,950**		
	102-00000-393-20							
	REVENUES	**85,250**	**85,250**	**85,250**	**105,250**	**105,000**	**200,250**	**200,250**
		87,211	86,408	42,670	105,205	87,317	101,112	0
	EXPENDITURES							
	STREETS							
102-43121-422-60	**SEAL COAT EXPENSE**	**85,000**	**85,000**	**85,000**	**105,000**	**105,000**	**200,250**	**200,250**
	102-43121-226	138,321	226,957	143,224		61,663	111,382	
102-43121-430-30	**ENGINEERING**	**250**	**250**	**250**	**250**			
	102-43121-303						4148	
	STREETS	**85,250**	**85,250**	**85,250**	**105,250**	**105,000**	**200,250**	**200,250**
		138,321	226,957	143,224	0	61,663	115,530	0
	EXPENDITURES	**85,250**	**85,250**	**85,250**	**105,250**	**105,000**	**200,250**	**200,250**
		138,321	226,957	143,224	0	61,663	115,530	0
	103							
	STORM WATER							
	REVENUES							
103-00000-310-10	**CURRENT TAXES**	**6,000**	**6,000**	**6,000**	**6,000**			
	103-31010	5,888	5,818	5,991	5,903			
103-00000-310-20	**DELINQ TAXES**							
	103-31020		40	23	35	172	1	
103-00000-310-30	**MANUFACTURED HOME TAXES**							
	103-31030	16	15	19	17			
103-00000-362-10	**INTEREST EARNINGS**				**63**	**8**		
	103-36210	147	117	12	1,415	2,028	1,796	
103-00000-362-40	**REFUNDS/REIMB**							
	103-36240							
103-00000-375-10	**STORM WATER FEE**			**12,600**	**25,200**	**35,280**	**100,800**	**100,800**
	103-37510			13,881	44,456	58,839	85,355	
103-00000-392-00	**TRANSFERS IN**							
	103-39200		28,419					
103-00000-393-20	**PLANNED USE OF FUND BALANCE**					**73,934**		
	103-00000-393-20							
	REVENUES	**6,000**	**6,000**	**18,600**	**31,263**	**109,222**	**100,800**	**100,800**
		6,051	34,409	19,926	51,826	61,039	87,152	0
	EXPENDITURES							
	STORM WATER DRAINAGE							
103-43150-430-30	**ENGINEERING**	**1,000**	**1,000**	**1,000**	**1,000**	**6,000**		
	103-43150-303							
103-43150-440-60	**MAINT/IMPROVEMENTS**	**5,000**	**5,000**	**5,000**	**5,000**	**103,222**		
	103-43150-406	9,759	56,286	8,018	1,770	19,088	40,212	
	STORM WATER DRAINAGE	**6,000**	**6,000**	**6,000**	**6,000**	**109,222**	**0**	**0**
		9,759	56,286	8,018	1,770	19,088	40,212	0
	OTHER FINANCING USES							
103-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**			**12,600**	**25,263**		**100,800**	**100,800**
	103-49990-850							
	EXPENDITURES	**6,000**	**6,000**	**18,600**	**31,263**	**109,222**	**100,800**	**100,800**
		9,759	56,286	8,018	1,770	19,088	40,212	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	104							
	MUNICIPAL RESERVE							
	REVENUES							
104-00000-310-20	**DELINQUENT TAXES**							
	104-31020		0			172		
104-00000-310-30	**MANUFACTURED HOME TAXES**							
	104-31030							
104-0000-334-05	**OTHER CREDITS**							
					165,458	93,500		
104-00000-361-01	**SPEC ASMTS PRINCIPAL**							
	104-36101	12,545	3,739	2,935	2,198			
104-00000-361-02	**SPEC ASMTS INTEREST**							
	104-36102	851	1,180	190	81			
104-00000-361-11	**LOAN PRINCIPAL**							
	104-36111							
104-00000-361-12	**LOAN INTEREST**							
	104-36112							
104-00000-362-10	**INTEREST EARNINGS**	**2,500**	**2,500**	**2,500**	**2,500**	**2,513**	**3,000**	**3,000**
	104-36210	4,198	2,834	1,584	5,697	19,643	10,949	
104-00000-362-31	**SCHROEDER MEMORIAL**							
	104-36240					34,750	19,061	
104-00000-362-40	**REFUNDS/REIMB**							
	104-36240					37,000		
104-00000-391-01	**SALE OF FIXED ASSETS**							
	104-39101							
104-00000-392-00	**TRANSFERS IN**				**2,480**			
	104-39200		66,735	26		28,826		
104-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	104-39320							
	REVENUES	**2,500**	**2,500**	**2,500**	**4,980**	**2,513**	**3,000**	**3,000**
		17,594	74,488	4,735	173,434	213,890	30,010	0
	EXPENDITURES							
104-49260-444-10	**CONTINGENCIES**							
	104-49260-441		122,590	76,110			17,370	
	OTHER FINANCING USES							
104-49300-472-00	**TRANSFERS OUT**							
	104-49300-720					34,176	57,997	
104-49280-448-00	**BUILDING PROJECTS**							
	104-49280-448-00					8,440		
104-49300-481-00	**REFUNDS AND REIMBURSEMENTS**							
	104-49300-810				3,814	7,632		
104-49300-485-00	**PLANNED INCREASE IN FUND BALANCE**	**2,500**	**2,500**	**2,500**	**4,980**	**2,513**	**3,000**	**3,000**
	104-49990-850							
104-49350-480-10	**INV FORFEITURE**							
					192	18		
	EXPENDITURES	**2,500**	**2,500**	**2,500**	**4,980**	**2,513**	**3,000**	**3,000**
		0	122,590	76,110	4,006	50,266	75,367	0
	105							
	SIDEWALKS							
	REVENUES							
105-00000-362-10	**INTEREST EARNINGS**	**200**	**200**	**200**	**200**	**200**	**200**	**200**
	105-36210	629	413	414	2019	3,822	2,701	
105-00000-362-90	**SALE OF INVESTMENTS**							
	105-36290							
105-00000-383-10	**SIDEWALK FEE**							
	105-38310							
105-00000-392-00	**TRANSFERS IN**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**17,000**	**17,000**
	105-39200	10,000	10,000	10,000	10,000	10,000	7,500	
105-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	105-39320							
	REVENUES	**10,200**	**10,200**	**10,200**	**10,200**	**10,200**	**17,200**	**17,200**
		10,629	10,413	10,414	12,019	13,822	10,201	0
	EXPENDITURES							
	SIDEWALK IMPROV							
	SAW CUTTING						**7000**	**7000**
105-43124-430-30	**ENGINEERING**	**200**	**200**	**200**	**200**	**200**	**200**	**200**
	105-43124-303		540					

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105-43124-440-60	MAINT/IMPROVEMENTS	10,000	10,000	10,000	0	10,000	10,000	10,000
	105-43124-406				5,650	13,389	35,087	
	SIDEWALK IMPROV	10,200	10,200	10,200	200	10,200	17,200	17,200
			540	0	5,650	13,389	35,087	0
	OTHER FINANCING USES							
105-49300-472-00	TRANSFER OUT							
	105-49300-720							
	PLANNED INCREASE IN FUND BALANCE				10,000			
	105-49990-850							
	EXPENDITURES	10,200	10,200	10,200	10,200	10,200	17,200	17,200
		0	540	0	5,650	13,389	35,087	0

106
GEN FUND - CAPITAL PROJ

	REVENUES							
106-00000-310-10	CURRENT TAXES							
	106-00000-310.10							
106-00000-310-20	DELINQUENT TAXES							
	106-00000-310.20			72	172	-172		
106-00000-334-00	STATE GRANTS AND AIDS							
	106-00000-334.00		63,761			54,936	17,817	
106-00000-361-01	SPECIAL ASSESSMENTS							
	106-36101	16,798	36,811			14,142	12,703	
106-00000-361-02	SPECIAL ASSESS INTEREST							
	106-36102	2,926	2003			7,629	6,235	
106-00000-362-10	INTEREST EARNINGS	2,500	956	2,500	2,500	2,500	10,000	500
	106-36210	282	2,488	3,892	27,274	37,446	7,638	
106-00000-362-40	REFUNDS/REIMB							
	106-36240							
106-00000-392-00	TRANSFERS IN	425,000	425,000	425,000	425,000	425,000	425,000	425,000
	106-39200	425,000	425,000	425,023	425,000	490,672	212,500	
106-00000-393-20	PLANNED USE OF FUND BALANCE					949,961		
	106-00000-393-20							
	REVENUES	427,500	425,956	427,500	427,500	1,377,461	435,000	425,500
		445,006	530,063	428,987	452,446	604,653	256,893	0
	EXPENDITURES							
	UNALLOCATED EXPENDITURES							
	OTHER FINANCING USES							
106-49300-472-00	TRANSFERS OUT					1,377,461		425,500
	106-49300-720		254,057	109,130	80,000	1,766,678	34,175	
106-49300-481-00	REFUNDS/REIMB							
	106-49300-481-00						69	
106-49990-485-00	PLANNED INCREASE IN FUND BALANCE	427,500	427,500	427,500	427,500		435,000	
	106-49300-850							
106-49350-480-10	INV FORFEITURE EXPENSE							
	106-49350-480-10				1320			
	OTHER FINANCING USES	427,500	427,500	427,500	427,500	1,377,461	435,000	425,500
		0	254,057	109,130	81,320	1,766,678	34,244	0
	EXPENDITURES	427,500	427,500	427,500	427,500	1,377,461	435,000	425,500
		0	254,057	109,130	81,320	1,766,678	34,244	0

107
GEN FUND - TREE FUND

	EXPENDITURES							
107-00000-334-00	GRANTS AND AID					0		
	107-00000-334-00					21,470	4,560	
107-00000-362-10	INTEREST					0		
	107-00000-362-10				24	118	203	
107-00000-392-00	TRANSFERS IN					25,000	25,000	25,000
	107-00000-392-00				27,071	25,000	12,500	
	REVENUES				0	25,000	25,000	25,000
					27,095	46,588	17,263	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	EXPENDITURES							
107-46102-431-50	**TREE INSPECTIONS**							
	107-46102-431-50					930		
107-46102-440-30	**TREE REMOVAL**					**25,000**	**25,000**	**25,000**
	107-46102-440-30				21,526	47,335	1,180	
107-46102-440-80	**PLANT REPLACEMENT**							
	107-46102-440-30						3,010	
107-49300-472-00	**TRANSFERS OUT**							
	107-49300-472-00							
	EXPENDITURES				**0**	**25,000**	**25,000**	**25,000**
					21,526	48,265	4,190	0

201
INFRASTRUCTURE FUND

	REVENUES							
201-00000-361-01	**SPECIAL ASSESSMENT PRINCIPAL**							
	201-36101							
201-00000-362-10	**INTEREST EARNINGS**	**1,000**	**1,000**	**1,000**	**1,000**	**2,000**	**6,000**	**6,000**
	201-36210	593	1,334	2,773	18,580	16,389	2,445	
201-00000-373-10	**IN FEE**							
	201-37310	1,850	84	91				
201-00000-376-10	**WATER INFRASTRUCTURE**	**120,315**	**120,485**	**136,703**	**168,270**	**178,366**	**183,717**	**191,066**
	201-37610	112,158	134,311	146,475	163,193	169,806	142,729	
201-00000-377-10	**SEWER INFRASTRUCTURE**							
	201-37710							
201-00000-392-00	**TRANSFERS IN**	**120,315**	**120,485**	**136,703**	**168,270**	**178,366**	**183,717**	**191,066**
	201-39200	112,158	125,036	134,437	164,573	167,395	87,201	
	REVENUES	**241,630**	**241,970**	**274,406**	**337,540**	**358,732**	**373,434**	**388,132**
		226,759	260,765	283,776	346,346	353,590	232,375	0
	EXPENDITURES							
	UNALLOCATED EXPENDITURES							
	OTHER FINANCING USES							
201-49300-472-00	**TRANSFERS OUT**	**38,850**	**38,850**	**38,850**	**38,096**	**0**	**0**	**0**
	201-49300-720	102,850	57,216	40,850	38,096	1,189,213	137,600	
201-49300-481-00	**REFUNDS/REIMB**							
	201-49300-810							
201-49300-485-00	**PLANNED INCREASE IN FUND BALANCE**	**202,780**	**203,120**	**235,556**	**299,444**	**358,732**	**373,434**	**388,132**
	201-49300-850							
201-49350-480-10	**INV FORFEITURE EXPENSE**							
					250			
	OTHER FINANCING USES	**241,630**	**241,970**	**274,406**	**337,540**	**358,732**	**373,434**	**388,132**
		102,850	57,216	40,850	38,346	1,189,213	137,600	0
	EXPENDITURES	**241,630**	**241,970**	**274,406**	**337,540**	**358,732**	**373,434**	**388,132**
		102,850	57,216	40,850	38,346	1,189,213	137,600	0

202
Street Lighting Fund

	REVENUES							
202-00000-362-10	**INTEREST EARNINGS**							
	202-36210			42	1,123	2,044	1,202	
202-00000-374-10	**STREET LIGHTING FEE**			**54,000**	**71,400**	**75,600**	**79,800**	**79,800**
	202-37310			60,152	82,869	80,072	60,472	
202-00000-392-00	**TRANSFERS IN**							
	202-39200							
	PLANNED USE OF FUND BALANCE				**54,000**			
202-00000-393-20	202-39320							
	REVENUES	**0**	**0**	**54,000**	**125,400**	**75,600**	**79,800**	**79,800**
				60,194	83,992	82,116	61,674	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	EXPENDITURES							
202-43160-438-10	**ELECTRICITY**				**71,400**	**75,600**	**79,800**	**79,800**
	202-43160-438.10				2,572	89,823	82,594	
	OTHER FINANCING USES							
202-49300-472-00	**TRANSFERS OUT**			**54,000**	**54,000**			
	202-49300-720				54,000			
202-49300-481-00	**REFUNDS/REIMB**							
	202-49300-810				175			
202-49300-485-00	**PLANNED INCREASE IN FUND BALANCE**							
	202-49300-850							
	OTHER FINANCING USES	**0**	**0**	**54,000**	**125,400**	**75,600**	**79,800**	**79,800**
				0	56,747	89,823	82,594	0
	EXPENDITURES	**0**	**0**	**54,000**	**125,400**	**75,600**	**79,800**	**79,800**
				0	56,747	89,823	82,594	0

211
LIBRARY

	REVENUES							
211-00000-310-10	**CURRENT TAXES**	**165,250**	**184,300**	**200,961**	**218,216**	**230,210**	**251,013**	**259,189**
	211-31010	165,250	184,300	200,961	218,216	230,210	125,507	
211-00000-336-20	**COUNTY TAX FROM GOODHUE CO**	**157,376**	**155,103**	**157,212**	**165,370**	**170,877**	**175,130**	**182,075**
	211-33620	157,376	155,103	157,212	165,370	170,877	87,565	
211-00000-336-21	**COUNTY TAX FROM WABASHA CO**	**36,283**	**37,069**	**37,996**	**37,492**	**38,033**	**38,828**	**39,176**
	211-33620	36,283	37,069	37,996	37,492	38,033	19,414	
211-00000-341-05	**SALE PUBLICATIONS**	**1,600**	**1,600**	**1,600**	**2,000**	**2,000**	**2,000**	**2,000**
	211-34105	1,222	2,141	1,615	2,214	2,014	1,552	
211-00000-341-12	**COPY FEES**	**4,100**	**3,600**	**3,500**	**3,000**	**4,000**	**4,200**	**4,300**
	211-34112	1,781	2,492	4,253	4,329	4,485	3,305	
211-00000-346-60	**LIBRARY USE FEES**							
	211-34660	250		42				
211-00000-346-70	**PROFESSIONAL SERVICES**	**0**						
	211-34670	94	60	80	66	10	7	
211-00000-349-50	**ROOM RENT**	**1,500**	**1,500**	**1,250**	**1,000**	**500**	**350**	**450**
	211-34950	260	420	520	280	480	564	
211-00000-351-03	**LIBRARY FINES**	**5,000**	**4,700**	**3,700**	**3,700**	**4,000**	**4,000**	**4,000**
	211-35103	2,328	3,171	4,173	4,036	3,627	1,932	
211-00000-351-04	**LOST BOOK FINES**	**1,600**	**1,000**	**1,600**	**1,600**	**1,000**	**1,000**	**1,000**
	211-35104	648	1,556	833	773	954	406	
211-00000-362-10	**INTEREST EARNINGS**	**1,000**	**1,200**	**1,200**	**1,200**	**1,200**	**1,750**	**3,888**
	211-36210	1,185	809	875	4,660	5,942	5,014	
211-00000-362-30	**DONATIONS**	**1,000**	**1,200**	**1,200**	**1,200**	**1,000**	**1,100**	**1,000**
	211-36230		1,237	679	811	835	477	
211-00000-362-31	**LARGE DONATIONS/GRANTS**							
	211-36231	3,992	1,965	1,010	245	2,250		
211-00000-362-40	**REFUNDS/REIMB**	**1,200**	**500**	**500**	**500**	**500**	**500**	**500**
	211-36240	236	702	1,025				
211-00000-379-62	**SALES TAX**	**350**	**350**	**350**	**350**	**350**	**350**	**350**
	211-37962	168	225	2,241	415	410	333	
211-00000-392-00	**TRANSFERS IN**							
	211-39200							
211-00000-393-20	**PLANNED USE OF FUND BALANCE**	**4,428**	**5,361**	**5,500**	**4,500**			
	211-39320							
	REVENUES	**380,687**	**397,483**	**416,569**	**440,128**	**453,670**	**480,221**	**497,928**
		371,073	391,250	413,515	438,907	460,127	246,076	0
	EXPENDITURES							
	LIBRARY ADMIN							
211-45501-410-30	**FULL TIME EMPLOYEES**	**110,373**	**124,617**	**141,199**	**151,069**	**162,125**	**171,397**	**170,743**
	211-45501-103	112,072	124,408	141,443	152,336	164,051	99,573	
211-45501-410-60	**PARTTIME EMPLOYEES**	**78,910**	**79,888**	**85,288**	**86,811**	**83,770**	**87,964**	**83,560**
	211-45501-106	70,649	72,799	76,845	78,170	73,660	58,761	
211-45501-410-70	**CUSTODIAL EMPLOYEES**							
	211-45501-107	930					1,755	
211-45501-412-10	**CITY SHARE PERA**	**13,349**	**14,802**	**16,441**	**17,213**	**18,056**	**19,245**	**19,573**
	211-45501-121	13,709	14,562	15,813	16,971	17,633	11,006	
211-45501-412-20	**CITY SHARE SOCIAL SECURITY**	**11,736**	**12,679**	**14,042**	**14,749**	**15,245**	**16,080**	**16,387**
	211-45501-122	10,873	11,474	12,835	13,648	14,655	9,773	
211-45501-412-50	**CITY SHARE MEDICARE**	**2,745**	**2,965**	**3,284**	**3,449**	**3,565**	**3,761**	**4,995**
	211-45501-125	2,543	2,683	3,002	3,192	3,428	2,286	
211-45501-413-00	**CITY SHARE INSURANCE**	**24,920**	**24,121**	**24,828**	**26,645**	**35,390**	**37,547**	**44,028**
	211-45501-130	21,430	22,706	22,364	25,390	34,208	25,985	
211-45501-413-10	**HSA CITY INSURANCE**	**5,250**	**5,250**	**5,300**	**5,300**	**5,300**	**6,725**	**7,883**
	211-45501-131	4,000	607	4,323	2,032	5,782	4,881	
211-45501-421-00	**OPERATING SUPPLIES/EXPENSES**	**4,100**	**4,100**	**4,100**	**4,100**	**4,300**	**5,000**	**5,500**
	211-45501-210	4,331	4,442	4,765	4,842	5,985	4,438	

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211-45501-421-10	**JANITORIAL SERVICES**					**3,728**	**4,295**	**4,295**
	211-45501-421-10				3,570	3,720	1,755	
211-45501-421-80	**MAINTENANCE SERVICES**	**9,000**	**7,000**	**3,500**	**9,000**	**0**		
	211-45501-218			1,750	52			
211-45501-422-10	**MAINT & REPAIRS**							
	211-45501-221							
211-45501-430-90	**SELCO FEES**	**15,374**	**15,676**	**15,607**	**15,607**	**7,730**	**8,174**	**8,540**
	211-45501-309	14,092	16,976	14,306	7,423	6,715	5,959	
211-45501-432-10	**TELEPHONE SERVICE**	**1,980**	**1,980**	**2,000**	**2,065**	**2,090**	**2,115**	**2,208**
	211-45501-321	1,997	2,066	2,079	2,103	1,902	1,603	
211-45501-432-20	**POSTAGE**	**500**	**500**	**460**	**400**	**300**	**200**	**200**
	211-45501-322	237	398	289	234	173	18	
211-45501-433-10	**TRAINING/TRAVEL**	**800**	**800**	**500**	**500**	**500**	**200**	**200**
	211-45501-331	25		140	182	**52**		
211-45501-435-10	**PUBLISHING**	**0**						
	211-45501-351	0						
211-45501-438-10	**ELECTRIC UTILITIES**	**12,500**	**12,500**	**10,500**	**10,500**	**11,100**	**12,000**	**12,000**
	211-45501-381	11,017	10,325	12,585	11,766	10,637	10,127	
211-45501-438-20	**WAT/SEW UTILITIES**	**450**	**450**	**420**	**420**	**500**	**600**	**600**
	211-45501-382	304	396	490	548	649	498	
211-45501-438-30	**NATURAL GAS UTILITIES**	**4,000**	**4,500**	**4,500**	**4,300**	**7,000**	**7,500**	**7,500**
	211-45501-383	3,258	4,842	8,023	4,397	4,379	4,638	
211-45501-440-10	**BUILDING MAINT & REPAIR**	**5,000**	**5,000**	**5,200**	**5,300**	**5,671**	**6,155**	**6,804**
	211-45501-401	5,189	4,750	5,110	4,709	5,483	4,138	
211-45501-440-90	**COMPUTER UPGRADES**	**3,700**	**5,000**	**5,000**	**5,000**	**5,000**	**4,000**	**4,000**
	211-45501-409	5,248	3,267	3,251	4,074	5,633	287	
211-45501-441-30	**COPIER EXPENSE**	**1,000**	**655**	**700**	**700**	**1,200**	**1,300**	**4,000**
	211-45501-413	736	922	1,235	1,293	1,404	774	
211-45501-444-20	**DEPARTMENT SERVICES**							
	211-45501-442	55						
211-45501-482-00	**SALES TAX REMITTANCE**	**350**	**350**	**350**	**350**	**350**	**350**	**350**
	211-45501-820	181	181	291	631	962	479	
	LIBRARY ADMIN	**306,037**	**322,833**	**343,219**	**363,478**	**372,920**	**394,608**	**403,366**
		282,876	297,804	330,939	333,993	361,111	246,979	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
211-45505-459-00	**BOOKS**	**27,000**	**27,000**	**27,000**	**27,000**	**27,000**	**27,000**	**27,000**
	211-45505-590	29,120	27,454	28,099	25,255	28,362	16,476	
211-45505-459-10	**CHILDRENS BOOKS**	**7,750**	**7,750**	**7,750**	**7,750**	**7,750**	**7,750**	**7,750**
	211-45505-591	7,458	7,775	6,603	7,739	6,705	5,259	
	PERIODICALS							
211-45506-443-50	**PERIODICALS**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
	211-45506-435	2,384	2,423	2,208	2,586	1,980	475	
	SPECIAL COLLECTIONS							
211-45508-443-50	**AV& DIGITAL COLLECTIONS**	**18,000**	**18,000**	**17,500**	**17,500**	**17,500**	**17,500**	**17,500**
	211-45508-435	17,960	19,680	17,928	13,348	14,664	8,868	
211-45508-443-90	**CHILDRENS PROGRAMS**	**2,000**	**2,000**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
	211-45508-439	2,028	2,050	2,675	1,971	2,184	771	
211-49241-436-10	**LIABILITY/AUTO/PROPERTY INS**	**9,800**	**9,800**	**7,700**	**11,000**	**10,872**	**11,600**	**11,600**
	211-49241-361	6,227	7,501	11,152	12,520	11,370	11,181	
211-49241-436-20	**WORKERS COMP INSURANCE**					**996**	**1,000**	**1,000**
	211-49241-436-20				85	1,056	932	
211-49260-444-10	**CONTINGENCIES**	**7,600**	**7,600**	**8,400**	**8,400**	**11,000**	**10,775**	**14,712**
	211-49260-441	5,530	7,435	2,951	10,145	11,858	2,847	
211-49300-472-00	**TRANSFERS OUT**	**0**				**0**	**4,988**	**0**
	211-49300-720		7,000	8,600	4,100	18,000	25,000	
211-49300-481-00	**REFUNDS & REIMBURSEMENTS**					**0**		
	211-49300-810		5					
	OTHER FINANCING USES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
		0	7,005	8,600	4,100	18,000		
	EXPENDITURES	**380,687**	**397,483**	**416,569**	**440,128**	**453,038**	**480,221**	**487,928**
		353,583	379,127	411,155	411,657	457,290	318,788	0

212
LIBRARY-RESTRICTED

	REVENUES							
212-00000-362-10	**INTEREST EARNINGS**					**207**	**500**	**500**
	212-36210	675	429	404	1668	4,624	4,152	
212-00000-362-30	**CONTRIBUTIONS/DONATIONS**							
	212-00000-362.30		6,278	4,305		15,856		
212-00000-362-40	**REFUNDS/REIMBURSEMENTS**							
	212-36240				3916	10,000		
212-00000-392-00	**TRANSFERS IN**						**4988**	**4988**
	212-39200	6,156	7,000	8,600	4,100	18,000	25,000	
212-00000-393-20	**PLANNED USE OF FUND BALANCE**					**11,000**		
	212-39320							
	REVENUES	**0**	**0**	**0**	**0**	**11,207**	**5,488**	**5,488**
		6,831	13,707	13,309	9,684	48,480	29,152	0
	EXPENDITURES							
212-49260-444-10	**CONTINGENCIES**					**6,615**		
	212-49260-444.10	4,479	11,227	13,105			51,650	
212-49300-472-00	**TRANSFERS OUT**							
	212-49300-720							
212-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**					**4,592**	**5,488**	**5,488**
	212-49990-850							
	EXPENDITURES	**0**	**0**	**0**	**0**	**11,207**	**5,488**	**5,488**
		4,479	11,227	13,105	0	0	51,650	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	225							
	PARK							
	REVENUES							
225-00000-310-10	**CURRENT TAXES**	**47,700**	**50,700**	**54,400**	**69,400**	**70,726**	**75,270**	**78,187**
	225-31010	46,808	46,255	52,583	38,288	68,907	39,792	
225-00000-310-20	**DELINQ TAXES**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
	225-31020	0	316	189	303		228	
225-00000-310-30	**MANUFACTURED HOME TAXES**	**200**	**200**	**200**	**200**	**200**	**200**	**200**
	225-31030	125	123	162	199	61	26	
225-00000-334-00	**STATE GRANTS & AIDS**							
	225-334.00							
225-00000-347-80	**PARK SHELTER FEES**	**3,000**	**3,000**	**5,200**	**5,200**	**5,200**	**5,200**	**5,200**
	225-34780	2,175	6,025	3,525	6,096	6,305	6,450	
225-00000-347-85	**CAMPING FEES**	**13,500**	**13,500**	**17,413**	**17,413**	**17,413**	**17,413**	**17,413**
	225-34785	14,675	20,240	23,475	25,310	24,849	24,605	
225-00000-347-86	**PARKLAND DEDICATION**	**0**	**0**					
	225-34786							
225-00000-362-10	**INTEREST EARNINGS**	**1,000**	**1,000**	**1,000**	**1,000**	**745**	**1,000**	**800**
	225-36210	2,012	1,260	633	1,685	2,613	2,042	
225-00000-362-30	**CONTRIBUTIONS/DONATIONS**	**100**	**100**	**100**	**100**	**100**	**100**	**100**
	225-36230	0	8,433	1,000	600			
225-00000-362-40	**REFUNDS/REIMB**	**200**	**200**	**200**	**200**	**200**	**200**	**200**
	225-36240	1,668	1,461	1,000	6,910	1,552		
225-00000-392-00	**TRANSFERS IN**	**0**						
	225-39200							
225-00000-393-20	**PLANNED USE OF FUND BALANCE**	**0**						
	225-39320							
	REVENUES	**66,700**	**69,700**	**79,513**	**94,513**	**95,584**	**100,383**	**103,100**
		67,463	84,113	82,567	79,391	104,287	73,143	0
	EXPENDITURES							
225-45202-410-30	**PART TIME SUMMER HELP**				**15,000**	**15,000**	**17,000**	**17,000**
	225-45202-103				15,000	14,956	13,835	
225-45202-412-20	**CITY SHARE SOCIAL SECURITY**					**1,364**	**1,364**	**1,364**
	225-45202-412-20					968	858	
225-45202-412-50	**CITY SHARE MEDICARE**					**319**	**319**	**319**
	225-45202-412-50					226	201	
	PAID LEAVE PAYROLL TAX							**75**
225-45202-421-00	**OPERATING SUPPLIES/EXPENSES**	**1,500**	**1,500**	**1,500**	**1,500**	**1,545**	**1,591**	**1,639**
	225-45202-210	2,131	2,941	10,696	2,798	10,299	9,440	
225-45202-421-20	**MOTOR FUEL**	**500**	**500**	**500**	**500**	**515**	**530**	**546**
	225-45202-212	500	242		772	500		
225-45202-422-10	**MAINT & REPAIRS**	**2,000**	**2,000**	**4,000**	**4,000**	**10,000**	**10,300**	**10,609**
	225-45202-221	0	3,487	6,677	5,844	24,043	30,313	
225-45202-430-30	**ENGINEERING**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	225-45202-303		1264	5,125		2,720		
225-45202-433-10	**TRAINING AND TRAVEL**							
	225-45202-331			69				
225-45202-435-10	**CAMPGROUND WATER/SEWER**					**1,200**	**1,236**	**1,273**
	225-45202-438-10				756	976		
225-45202-438-20	**PUBLISHING**	**100**	**100**	**100**	**100**	**103**	**106**	**109**
	225-45202-351		68	500				
225-45202-438-30	**NATURAL GAS UTILITIES**	**300**	**300**	**500**	**500**	**515**	**530**	**2,300**
	225-45202-383	606	484	-103	1680	-726		
225-45202-440-60	**MAINT/IMPROVEMENTS**	**12,000**	**12,000**	**16,013**	**16,013**	**16,493**	**16,988**	**17,498**
	225-45202-406	8,388	47,114	73,637	51,406	14,108	37,037	
225-45202-443-30	**DUES, SUBSCRIPTIONS, LICENSES**	**300**	**300**	**300**	**300**	**309**	**318**	**328**
	225-45202-433	165	165	165	165	165	445	
225-45202-444-20	**DEPARTMENT SERVICES**	**19,000**	**19,000**	**19,000**	**23,135**	**10,000**	**10,300**	**10,609**
	225-45202-442	24,211	22,713	21,174	2,500	450	1,000	
225-45202-458-00	**OTHER EQUIPMENT**	**2,000**	**2,000**	**2,000**	**2,000**	**2,060**	**2,122**	**2,185**
	225-45202-580		3,298	5,567	-5,567			

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
225-45202-482-00	**SALES TAX REMITTANCE**	**800**	**800**	**900**	**900**	**927**	**955**	**983**
	225-45202-820	1,050	1,735	1,298	1,000	2,242	1,772	
225-45206-438-10	**ELECTRIC UTILITIES**	**6,500**	**6,500**	**6,500**	**7,000**	**7,210**	**7,426**	**7,649**
	225-45206-381	3,303	8,800	7,299	7,450	9,513	5,145	
225-45206-482-00	**PARK WATER**					**1,200**		
	225-45206-482-00				-5			
225-49241-436-10	**LIABILITY/AUTO/PROPERTY INS**	**6,500**	**6,500**	**10,000**	**5,000**	**5,150**	**5,582**	**5,582**
	225-49241-361	7,027	9,637	3,712	5,393	5,465	6,833	
225-49260-444-10	**CONTINGENCIES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,060**	**4,600**	**4,600**
	225-49260-441	1,313				3,500		
	OTHER FINANCING USES							
225-49300-472-00	**TRANSFERS OUT**	**13,000**	**16,000**	**16,000**	**16,365**	**17,002**	**17,702**	**18,087**
	225-49300-720	13,000	23,793	16,000	16,365	17,002		
225-49300-485-00	**REFUNDS & REIMBURSEMENTS**						**0**	**0**
	225-49300-810	2390	475	400	158		350	
225-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**					**2,406**		
	225-49990-485-00							
	EXPENDITURES	**66,700**	**69,700**	**79,513**	**94,513**	**95,584**	**99,183**	**102,900**
		64,084	126,216	152,216	105,715	106,407	107,229	0

226
PARK-RESTRICTED

226-00000-362-10	**INTEREST EARNINGS**	**250**	**250**	**250**	**250**	**250**	**250**	**250**
	226-36210	964	774	1,278	5,554	11,924	9,408	
226-00000-362-40	**REFUNDS REIMBURSEMENTS**							
	226-36240							
226-00000-392-00	**TRANSFERS IN**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**
	226-39200	10,000	89,264	10,000	10,000	10,000		
226-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	226-39320							
	REVENUES	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**
		10,964	90,038	11,278	15,554	21,924	9,408	0
	EXPENDITURES							
226-45202-422-10	**PLANNED USE OF FUND BALANCE**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**
	226-45202-221							
226-49350-480-10	**REFUNDS/REIMBURSEMENTS**							
	226-49300-810					39,550		
	EXPENDITURES	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**	**10,250**
		0	0	0	0	39,550	0	0

615
SWIMMING POOL

	REVENUES							
615-00000-310-10	**CURRENT TAXES**	**70,989**	**70,989**	**76,321**	**91,488**	**91,488**	**91,488**	**98,807**
	615-31010	68,469	68,838	73,718	90,010	89,111	48,427	
615-00000-310-20	**DELINQ TAXES**	**1,000**	**1,000**	**1,000**	**1,000**			
	615-31020		462	369	315		295	
615-00000-310-30	**MANUFACTURED HOME TAXES**	**0**	**0**					
	615-31030	201	183	183	305	77	34	
615-00000-362-10	**INTEREST EARNINGS**	**1,000**	**1,000**	**1,000**	**1,000**	**1,060**	**1,060**	**1,246**
	615-36210	2,466	1,772	1,201	5,671	9,406	3,675	
615-00000-362-30	**CONTRIBUTIONS/DONATIONS**	**0**	**0**					**1,483**
	615-36230		1,992		2,463	1,041	1,000	
615-00000-362-40	**REFUNDS/REIMB**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**		
	615-36240		549	1,639	50	6,872	3,050	
615-00000-380-71	**SWIMMING MEMBERSHIPS**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**		**49,193**
	615-38071		8,110	4,458	7,014			
615-00000-380-72	**VENDING SALES**	**1,800**	**1,800**	**1,800**	**1,800**	**1,800**		
	615-38072	12	590	936	1,053	159		
615-00000-380-73	**LESSONS**	**17,000**	**17,000**	**17,000**	**17,000**	**17,000**		
	615-38073		13,424	16,156	12,288			
615-00000-380-74	**POOL PARTIES**							
	615-38074			1,045	1,385			
615-00000-380-76	**DAILY FEES**	**9,000**	**9,000**	**9,000**	**9,000**	**7,152**		
	615-38076		5,519	4,648	5,229			
615-00000-392-00	**TRANSFERS IN**	**0**	**0**					
	615-39200				46			
615-00000-393-20	**PLANNED USE OF FUND BALANCE**	**0**	**0**					
	615-39320							
615-00000-393-30	**REVENUES**	**113,989**	**113,989**	**119,321**	**134,488**	**131,700**	**92,548**	**150,729**
		71,148	101,439	104,353	125,829	106,666	56,481	0

		2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	Budgeted							
	Actual							
	EXPENDITURES							
615-49241-436-10	**LIABILITY/AUTO/PROPERTY INS**	**5,000**	**5,000**	**10,000**	**10,000**	**4,580**		
	615-49241-361	7,421	9,174	7,938	8,736	3,634		
615-49241-436-20	**WORKERS COMP INSURANCE**					**5,720**		
	615-49241-436-20				-1,756	2,347	-3,063	
615-49260-444-10	**CONTINGENCIES**	**0**	**0**		**5,000**	**5,150**		
	615-49260-441					14,686	7,968	
615-49300-472-00	**TRANSFERS OUT**	**0**	**0**	**0**	**0**		**92,548**	
	615-49300-720		85			200,000		
615-49300-481-00	**REFUNDS & REIMBURSEMENTS**	**0**	**0**	**0**	**0**			
	615-49300-810	655	4,530	2,360	915	59		
	ADMIN & GENERAL							
615-49860-410-30	**PARTIME EMPLOYEES/LIB FULLT**	**8,000**	**8,000**	**8,240**	**8,570**	**8,999**		
	615-49860-103		8,000	8,240	8,570	3,600		
615-49860-410-40	**SEASONAL EMPLOYEE**	**60,000**	**60,000**	**60,000**	**70,000**	**66,181**		
	615-49860-104	293	38,474	36,530	50,666			
615-49860-410-80	**PRIVATE LESSON PAY**						0	**0**
	615-49860-108			975				
615-49860-412-10	**CITY SHARE PERA**						0	**0**
	615-49860-121							
615-49860-412-20	**CITY SHARE SOCIAL SECURITY**	**4,147**	**4,147**	**4,231**	**4,315**	**4,531**		
	615-49860-122	18	2,881	2,836	3,673	223		
615-49860-412-50	**CITY SHARE MEDICARE**	**1,142**	**1,142**	**1,150**	**1,203**	**1,263**		
	615-49860-125	4	674	663	859	52		
615-49860-421-00	**OPERATING SUPPLIES/EXPENSES**	**3,000**	**3,000**	**3,000**	**3,000**	**3,090**		
	615-49860-210	1,846	303	1,060	2,412	2,415	16	
615-49860-425-40	**SOFTDRINKS**	**1,000**	**1,000**	**1,000**	**500**	**515**		
	615-49860-254		552	725	795			
615-49860-432-10	**TELEPHONE SERVICE**	**200**	**200**	**200**	**200**	**206**		
	615-49860-321		158	230	239			
615-49860-433-10	**TRAINING/TRAVEL**	**1000**	**1000**	**1000**	**1000**	**1,030**		
	615-49860-331		65		1,490	395		
615-49860-435-10	**PUBLISHING**	**500**	**500**	**500**	**500**	**515**		
	615-49860-351		529			677	147	
615-49860-438-10	**ELECTRIC UTILITIES**	**3,800**	**3,800**	**3,800**	**4,000**	**4,120**		
	615-49860-381	-1,477	13,472	1,617	2,310	2,647	318	
615-49860-438-20	**WAT/SEW UTILITIES**	**2,200**	**2,200**	**2,200**	**2,200**	**2,266**		
	615-49860-382	54	1,008	1,661	1,892			
615-49860-438-30	**NATURAL GAS UTILITIES**	**3,000**	**3,000**	**3,000**	**3,000**	**3,090**		
	615-49860-383	550	2,155	4,834	4,366	341		
615-49860-443-30	**DUES, SUBSCRIPTIONS, LICENSE**	**1,500**	**1,500**	**1,500**	**1,500**	**1,545**		
	615-49860-433	820	1,273	820	720	520	400	
615-49860-482-00	**SALES TAX REMITTANCE**	**1,800**	**1,800**	**1,800**	**1,800**	**1,200**		
	615-49860-820		992	661	2,123			
	ADMIN & GENERAL	**91,289**	**91,289**	**91,621**	**101,788**	**98,550**	**0**	**0**
		2,108	70,536	60,852	80,115	10,870	881	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	REPAIRS & MAINTENANCE							
615-49861-421-60	**CHEMICALS**	**5,000**	**5,000**	**5,000**	**5,000**	**5,150**		
	615-49861-216	2,954	6,678	3,211	2,732			
615-49861-422-10	**MAINT & REPAIRS**	**10,000**	**10,000**	**10,000**	**10,000**	**20,000**		
	615-49861-221	870	115,233	784	5,209	12	41,954	
615-49861-424-00	**SMALL TOOLS/MINOR EQUIPMENT**	**400**	**400**	**400**	**400**	**412**		
	615-49861-240	168	52	930	11	11		
615-49861-432-00	**POOL OPENING/CLOSING**	**300**	**300**	**300**	**300**	**309**		
	615-49861-320				132	4200	4,200	
615-49861-458-00	**OTHER EQUIPMENT**	**2,000**	**2,000**	**2,000**	**2,000**	**2,060**		
	615-49861-580						3,420	
	REPAIRS & MAINTENANCE	**17,700**	**17,700**	**17,700**	**17,700**	**17,700**		
		3,992	121,963	4,925	8,084	4,223	49,574	0
615-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**							
	EXPENDITURES	**113,989**	**113,989**	**119,321**	**134,488**	**131,700**	**92,548**	**0**
		14,176	206,288	76,075	97,850	235,819	55,360	0
	616							
	SWIMMING POOL -RESTRICTED							
	REVENUES							
616-00000-362-10	**INTEREST EARNINGS**	**0**		**0**	**0**	**0**	**0**	**0**
	616-36210	10	7	10	54	3,533	5,131	
616-00000-362-30	**CONTRIBUTIONS/DONATIONS**	**0**		**0**	**0**	**0**		
	616-36230			1,300		104,537	108,772	
616-00000-362-40	**REFUNDS/REIMB**	**0**		**0**	**0**	**0**		
	616-36240							
616-00000-392-00	**TRANSFERS IN**	**0**		**0**	**0**	**0**	**92548**	**92,548**
	616-39200					200,000		
616-00000-393-20	**PLANNED USE OF FUND BALANCE**	**0**		**0**	**0**	**0**		
	616-39320							
	REVENUES	**0**		**0**	**0**	**0**	**0**	**0**
		10	7	1,310	54	308,070	113,902	0
616-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**						**92,548**	**92,548**
	EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**92,548**	**92,548**
	228							
	AMERICAN RESCUE PLAN ACT							
228-00000-334-07	**GRANTS**							
	228-00000-334.07		191,299	191,299				
228-00000-362-10	**INTEREST EARNINGS**							
	228-00000-362.10		224	1,359	6,727	7,431	7,910	
	PLANNED USE OF FUND BALANCE							
	228-39320							
	REVENUES		**0**	**0**	**0**	**0**	**0**	**0**
			191,523	192,658	6,727	7,431	7,910	0
	EXPENDITURES							
228-43112-440-60	**MAINTENANCE/IMPROVMENTS**							
	228-43112-440.60			18,674		24,769	340	
228-45202-422-10	**PLANNED USE OF FUND BALANCE**							
	228-45202-221							
228-49300-481-00	**REFUNDS/REIMBURSEMENTS**							
	228-49300-810							
228-49300-481-11	**LOSS OF REVENUE NEU**							
	228-49300-481-11			81,798	55,343	53,642	102,208	
	EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
		0	0	100,472	55,343	78,411	102,548	0
	206							
	Business Park Land							
	REVENUES							
206-00000-362-10	**INTEREST EARNINGS**						**3,000**	**3,000**
	206-36210	806	1,060	1,125	10,000	8,539	3,678	
206-00000-362-91	**LAND SALE**							
	206-36291	107,598						
206-00000-392-00	**TRANSFERS IN**							
	206-39200			757	10,000			
	REVENUES						**3,000**	**3,000**
		108,404	1,060	1,882	20,000	8,539		
	EXPENDITURES							

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
206-49280-449-01	**COST OF SALES - EDA LAND**						**3,000**	**3,000**
	206-49280-449-01					6,302	109,476	
206-49300-472-00	**TRANSFERS OUT**							
	206-49300-720							
206-49350-480-10	**INV FORFEITURE EXPENSE**							
					269			
	EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**3,000**	**3,000**
		0	0	0	269	6,302	109,476	0
	250							
	REVOLVING LOAN FUND							
	REVENUES							
250-00000-361-11	**LOAN PRINCIPAL**	**8,794**	**0**	**0**	**0**	**0**	**0**	**0**
	250-36111	94,003						
250-00000-361-12	**LOAN INTEREST**	**2,794**	**2,794**	**2,794**	**0**	**0**	**0**	**0**
	250-36112	3,836	793					
250-00000-362-10	**INTEREST EARNINGS**					**500**	**2000**	**2,000**
	250-36210	593		1,096	3,393	8,043	6,832	
	REVENUES	**11,588**	**2,794**	**2,794**	**0**	**500**	**2,000**	**2,000**
		98,432	793	1,096	3,393	8,043	6,832	
	EXPENDITURES							
	LOANS							
250-49025-421-00	**OPERATING SUPPLIES/EXPENSES**							
	250-49025-210							
	OTHER FINANCING USES							
250-49300-472-00	**TRANSFERS OUT**							
	250-49300-720							
	OTHER FINANCING USES							
		0	0					
250-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**11,588**	**2,794**	**2,794**	**0**	**500**	**2,000**	**2,000**
	250-49990-850							
	EXPENDITURES	**11,588**	**2,794**	**2,794**	**0**	**500**	**2,000**	**2,000**
		0	0	0	0			
	262 ZTA VET CLINIC ABATEMENT							
	REVENUES							
262-00000-310-60	**TAX ABATEMENTS**		**0**	**11,000**	**11,000**	**12,000**	**12,000**	**12,000**
	262-31060	11,398	11,927	12,095	12,255	12,579	6,252	
262-00000-362-10	**INTEREST EARNINGS**							
	262-36210	1			43	70	33	
	REVENUES	**0**	**0**	**11,000**	**11,000**	**12,000**	**12,000**	**12,000**
		11,399	11,927	12,095	12,298	12,649	6,285	0
	EXPENDITURES							
262-47000-430-11	**ABATEMENT ADMIN**			**700**	**700**	**1,200**	**1,200**	**1,200**
	262-47000-430.11	602	1,262	650	1,209	1,269	594	
262-49300-472-00	**ABATEMENT TO EDA**			**10,300**	**10,300**	**10,800**	**10,800**	**10,800**
	262-49300-720	5,097	10,665	5,482	17,010	11,424	5,691	
	EXPENDITURES	**0**	**0**	**11,000**	**11,000**	**12,000**	**12,000**	**12,000**
		5,699	11,927	6,132	18,219	12,693	6,285	0
	263 CHRYSLER JEEP ABATMENT							
	REVENUES							
263-00000-310-60	**TAX ABATEMENTS**		**0**	**11,000**	**11,000**	**20,400**	**20,400**	**20,400**
	263-31060		32,323	20,092	20,448	20,242	13,352	
263-00000-362-10	**INTEREST EARNINGS**							
	263-36210	1		4	9	19	57	
	REVENUES	**0**	**0**	**11,000**	**11,000**	**20,400**	**20,400**	**20,400**
		1	32,323	20,096	20,457	20,261	13,409	0
	EXPENDITURES							
263-47000-430-11	**ABATEMENT ADMIN**			**700**	**700**	**2,040**	**2,040**	**2,040**
	263-47000-430.11		8,565	2,009	2,045	2,025	1,335	
263-49300-481-50	**ABATEMENT PAYMENT**			**10,300**	**10,300**	**18,360**	**18,360**	**18,360**
	263-49300-815		23,758	18,082	18,406	18,218	12,017	
	EXPENDITURES	**0**	**0**	**11,000**	**11,000**	**20,400**	**20,400**	**20,400**
		0	32,323	20,091	20,451	20,243	13,352	0

		2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	Budgeted Actual							
	403							
	EDA							
	REVENUES							
403-00000-310-60	**TAX ABATEMENTS**				**10,600**	**10,800**	**10,800**	**10,800**
	403-31060			3,082	4,569	11,321	5,691	
403-00000-321-84	**FESTIVAL REVENUES**	**18,000**	**13,000**	**18,000**				
	403-32184	13,392	10,130					
403-00000-341-07	**TIF ADMIN**					**6,306**	**9,031**	**9,031**
	403-00000-341.07		2,193	2,622	6,238	3,323	8,103	
403-00000-341-18	**SPECIAL REQUEST CHARGE**							
						300		
403-00000-341-09	**ABATEMENT ADMIN**	**0**	**2,000**	**2,000**	**3,700**	**3,240**	**3,240**	**3,240**
	403-34109	1204	4,494	3,020	3,867	4,704	1,929	
403-00000-362-10	**INTEREST EARNINGS**	**400**	**400**	**400**	**400**	**400**	**600**	**600**
	403-36210	691	373	469	1,364	2,258	2,683	
403-00000-362-40	**REFUNDS/REIMB**							
	403-36240	5,019	116	8,000	-7,900	5,000	1,350	
403-00000-392-00	**TRANSFERS IN**	**96,150**	**62,888**	**62,888**	**72,997**	**69,052**	**70,374**	**76,408**
	403-39200	96,150	62,888	62,888	72,997	69,052	70,374	
403-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	403-39320							
	REVENUES	**114,550**	**78,288**	**83,288**	**87,697**	**89,798**	**94,045**	**100,079**
		116,456	80,194	80,081	81,135	95,958	90,130	0
	EXPENDITURES							
	ECONOMIC DEVELOPMENT							
403-46500-421-00	**OPERATING SUPPLIES/EXPENSES**	**400**	**400**	**400**	**400**	**412**	**424**	**437**
	403-46500-210	265	93	287	462	182	825	
403-46500-422-50	**SIGNS**						0	**0**
	403-46500-225							
403-46500-430-40	**PROFESSIONAL FEES**	**150**	**150**	**150**	**150**	**155**	**159**	**164**
	403-46500-304		4,400				7,500	
403-46500-430-80	**COMPENSATION**	**1,000**	**1,000**	**1,000**	**1,000**	**1,030**	**1,061**	**1,093**
	403-46500-308	1,020	870		1,755		1,110	
403-46500-432-10	**TELEPHONE SERVICE**	**0**	**0**	**0**	**0**		**0**	**0**
	403-46500-321							
403-46500-432-20	**POSTAGE**	**300**	**300**	**300**	**400**	**412**	**600**	**600**
	403-46500-322	138	466	457	856	1,020	83	
403-46500-432-30	**PROMOTIONAL EXPENSES**	**5,400**	**5,400**	**6,400**	**7,000**	**7,210**	**9,000**	**9,000**
	403-46500-323		5,300		4,761	2,848	8,525	
403-46500-432-50	**DEVELOPMENT PROJECTS**	**4,500**	**6,000**	**8,726**	**9,500**	**9,785**	**10,079**	**10,381**
	403-46500-325	25,490	3,126	750	750	819	11,923	
403-46500-432-80	**STRATEGIC PLANNING**	**50**	**50**	**50**	**50**	**52**	**53**	**55**
	403-46500-328	28						
403-46500-432-90	**COVERED BRIDGE FESTIVAL**	**18,000**	**18,000**	**18,000**	**0**	**0**	**0**	**0**
	403-46500-329	4,169	16,079					
403-46500-433-10	**TRAINING/TRAVEL**	**300**	**300**	**300**	**300**	**309**	**318**	**328**
	403-46500-331			1,128			164	
403-46500-435-10	**PUBLISHING**	**200**	**200**	**200**	**200**	**206**	**212**	**219**
	403-46500-351							
403-46500-438-10	**ELECTRIC UTILITIES**	**1,000**	**1,000**	**1,000**	**1,000**	**1,030**	**1,061**	**1,093**
	403-46500-381	323	658	480	409	380	396	
403-46500-443-30	**DUES, SUBSCRIPTIONS, LICENSE**	**1,500**	**1,500**	**1,500**	**1,500**	**1,545**	**1,591**	**1,639**
	403-46500-433	1,250	1,250	1,545	1,570	1,570	330	

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
403-46500-444-20	**DEPARTMENT SERVICES**	**41,250**	**44,488**	**45,823**	**65,197**	**67,153**	**69,168**	**74,753**
	403-46500-444.20	38,744	43,518	51,983	65,105	52,412	37,950	
403-46500-458-00	**OTHER EQUIPMENT**						**0**	**0**
	403-46500-580			1,320				
	ECONOMIC DEVELOPMENT	**74,050**	**78,788**	**83,849**	**86,697**	**89,298**	**93,727**	**99,761**
		32,683	32,242	5,967	10,563	6,819	68,806	0
	DEBT SERVICE							
403-47000-460-20	**LOAN PRINCIPAL**	**40,000**	**0**	**0**	**0**	**0**		
	403-47000-602	13,346						
403-49241-436-10	**LIABILITY/AUTO/PROPERTY INS**	**500**	**1,500**	**1,500**	**1,000**	**500**	**318**	**318**
	403-49241-361	448	177	300	322	318	634	
403-49260-444-10	**CONTINGENCIES**							
	403-49260-441			490				
403-49300-472-00	**TRANSFERS OUT**							
	403-49300-720							
403-49300-481-00	**REFUNDS & REIMBURSEMENTS**							
	403-49300-810		22	10,248				
	OTHER FINANCING USES	**0**	**0**	**0**	**0**	**0**		
		0	22	10,248	0			
	INTEREST EXPENSE							
403-49980-461-20	**LOAN INTEREST**							
	403-49980-612	272						
	EXPENDITURES	**114,550**	**80,288**	**85,349**	**87,697**	**89,798**	**94,045**	**100,079**
		46,749	32,441	17,005	10,885	7,137	69,440	0
	404							
	EDA-RLA							
	REVENUES							
404-00000-361-11	**LOAN PRINCIPAL**	**22,270**	**4,683**	**5,167**	**5,324**	**5,486**	**1,098**	**1,098**
	404-36111	88,660	4,591	5,165	22,601	1,065	8,730	
404-00000-361-12	**LOAN INTEREST**	**6,930**	**1,343**	**890**	**742**	**581**	**102**	**102**
	404-36112	1,210	1,052	1,307	1,108	89	2,746	
404-00000-362-10	**INTEREST EARNINGS**	**500**	**500**	**500**	**500**	**500**	**1,500**	**1,500**
	404-36210	811	960	1,189	1,407	9,633	6,553	
	REVENUES	**29,700**	**6,526**	**6,557**	**6,566**	**6,567**	**2,700**	**2,700**
		90,681	6,603	7,661	25,116	10,787	18,029	0
	EXPENDITURES							
404-46330-421-00	**LOANS**							
	404-49025-210					54,200	129,800	
404-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**29,700**	**6,526**	**6,557**	**6,566**	**6,567**	**2,700**	**2,700**
	404-49990-850							
	EXPENDITURES	**29,700**	**6,526**	**6,557**	**6,566**	**6,567**	**2,700**	**2,700**
		0	0	0	0	54,200	129,800	
	421							
	EDA-ROCHESTER SALES TAX							
	REVENUES							
421-00000-334-05	**OTHER CREDITS**							
	421-33405							
421-00000-362-10	**INTEREST EARNINGS**	**600**	**600**	**600**	**600**	**600**	**600**	**600**
	421-36210	2,139	1,366	1,169	5,324	9,277	5,681	
421-00000-362-40	**REFUND/REIMBURSEMENT**							
	421-36240				8,000	5,959		
421-00000-392-00	**TRANSFERS IN**							
	421-39200							
421-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	421-39320							
	REVENUES	**600**	**600**	**600**	**600**	**600**	**600**	**600**
		2,139	1,366	1,169	13,324	15,236	5,681	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	EXPENDITURES							
421-46500-421-00	**OPERATING SUPPLIES/EXPENSES**							
	421-46500-210							
421-49025-460-20	**FOREGIVEABLE LOAN**							
	421-49025-602		9,694		8,724	12,319	163,336	
421-49045-460-22	**ROCHESTER SALES TAX GRANT**							
	421-49045-460.22			9,999		-3,800		
421-49300-472-00	**TRANSFERS OUT**							
	421-49300-720						10,821	
421-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**600**	**600**	**600**	**600**	**600**	**600**	**600**
	421-49990-850							
	EXPENDITURES	**600**	**600**	**600**	**600**	**600**	**600**	**600**
		0	9,694	9,999	8,724	8,519	174,157	0

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TIF DIST #18 - MIDWEST LIVESTOCK

		2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	REVENUES							
450-00000-310-50	**TAX INCREMENTS**			**13,000**	**13,000**	**30,312**	**30,312**	**30,312**
	450-31050		21,931	26,224	29,629	28,209		
450-00000-362-10	**INTEREST EARNINGS**							
	421-36210			5	34	4	159	
	REVENUES	**0**	**0**	**13,000**	**13,000**	**30,312**	**30,312**	**30,312**
		0	21,931	26,229	29,663	28,213	159	0
	EXPENDITURES							
450-49300-430-12	**ABATEMENT TO EDA**			**1,300**	**1,300**	**3,031**	**3,031**	**3,031**
	450-49300-430.12		1,097	2,622	1,447	1,410	1,401	
450-49300-481-20	**TIF PAYMENT**			**11,600**	**11,600**	**27,181**	**27,181**	**27,181**
	450-49300-481.20		20,634	23,402	28,082	25,388		
450-49300-481-30	**COUNTY ADMIN FEE**			**100**	**100**	**100**	**100**	**100**
	450-49300-481.30	100	100	100	100	100		
450-49300-481-50	**PLANNED INCREASE IN FUND BALANCE**							
	450-49990-850							
	EXPENDITURES	**0**	**0**	**13,000**	**13,000**	**30,312**	**30,312**	**30,312**
		100	21,831	26,124	29,629	26,898	1,401	0

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TIF DIST #19 - KELLER-BAARTMAN

		2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	REVENUES							
451-00000-310-50	**TAX INCREMENTS**				**25,050**	**32,752**	**60,000**	**60,000**
	451-31050				32,753	66,462	33,738	
451-00000-362-10	**INTEREST EARNINGS**							
	451-36210				11	4	40	36
	REVENUES			**0**	**25,050**	**32,752**	**60,000**	**60,000**
				0	32,764	66,466	33,778	36
	EXPENDITURES							
451-49300-430-12	**ABATEMENT TO EDA**					**3,275**	**6,000**	**6,000**
	451-49300-430.12				1,638	3,323	6,701	
451-49300-481-20	**TIF PAYMENT**				**24,850**	**29,377**	**53,900**	**53,900**
	451-49300-481.20				30,915	59,727	30,303	
451-49300-481-30	**COUNTY ADMIN FEE**				**200**	**100**	**100**	**100**
	451-49300-481.30			100	100	100	200	
451-49300-481-50	**PLANNED INCREASE IN FUND BALANCE**							
	451-49990-850							
	EXPENDITURES			**0**	**25,050**	**32,752**	**60,000**	**60,000**
				100	32,653	63,150	37,204	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	400							
	CAPITAL EQUIPMENT							
	REVENUES							
400-00000-362-10	**INTEREST EARNINGS**			**200**	**200**	**672**	**800**	**800**
	400-36210	369	270	926	4,379	7,583	4,718	
400-00000-362-35	**EQUIPMENT SETASIDE**							**153,753**
	400-36235			111,000	31,930	75,000		
400-00000-362-40	**REFUNDS/REIMB**							
	400-36240		5,753				20,618	
	EQUIPMENT CERTIFICATES SALE					**200,000**	**350,000**	
							350,000	
400-00000-391-01	**SALE OF FIXED ASSETS**							
	400-39101		8,077				6,909	
400-00000-392-00	**TRANSFERS IN**	**46,000**	**119,000**	**80,000**	**88,765**	**143,184**	**10,432**	
	400-39200	46,000	136,000	6,000	56,835	193,184		
400-00000-393-20	**PLANNED USE OF FUND BALANCE**							**228,447**
	400-39320							
	REVENUES	**46,000**	**119,000**	**80,200**	**88,965**	**343,856**	**361,232**	**383,000**
		46,369	150,100	117,926	93,144	275,767	382,245	0
	EXPENDITURES							
400-43112-458-00	**OTHER EQUIPMENT**					**233,625**	**335,050**	**383,000**
	400-43112-580	10,276	66,954	26,314	62,091	416,378	353,248	
400-49300-472-00	**TRANSFERS OUT**							
	400-49300-720							
400-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**46,000**	**119,000**	**80,200**	**88,965**	**110,231**	**26,182**	
	400-49990-850							
	EXPENDITURES	**46,000**	**119,000**	**80,200**	**88,965**	**343,856**	**361,232**	**383,000**
			66,954	26,314	62,091	416,378	353,248	0
	402							
	CAP PROJ-RESTRICTED							
	REVENUES							
402-00000-362-10	**INTEREST EARNINGS**	**1,500**	**1,500**	**1,500**	**1,500**	**1,065**	**1,400**	**1,400**
	402-36210	3,464	2,295	1,507	5,747	13,009	10,095	
402-00000-362-30	**CONTRIBUTIONS/DONATIONS**							
	402-36230							
402-00000-362-35	**EQUIPMENT SETASIDE**					**44,500**	**51,500**	**51,500**
	402-36235			20,000				
402-00000-362-40	**REFUNDS REIMBURSMENTS**							
	402-36240							
402-00000-392-00	**TRANSFERS IN**	**9,500**	**9,500**	**9,500**	**9,500**	**5,500**	**5,500**	**6,500**
	402-39200	29,500	9,500	9,500	29,500	5,500	2,500	
402-00000-393-20	**PLANNED USE OF FUND BALANCE**					**56,323**		
	402-39320							
	REVENUES	**11,000**	**11,000**	**11,000**	**16,747**	**120,397**	**68,495**	**59,400**
		32,964	11,795	31,007	35,247	18,509	12,595	0
	EXPENDITURES							
402-45207-440-60	**CAPITAL OUTLAY**					**107,388**		
						20,083	13,186	
402-49300-472-00	**TRANSFERS OUT**		**0**	**0**	**0**	**0**	**0**	**0**
	402-49300-720		71,470	11,086	12,000	0	0	0
402-49300-481-00	**REFUNDS/REIMB**							
	402-49300-810	15,987					6,000	
402-49300-485-00	**PLANNED INCREASE IN FUND BALANCE**	**11,000**	**11,000**	**11,000**	**11,000**		**58,400**	**59,400**
	402-49300-850							
	EXPENDITURES	**0**	**11,000**	**11,000**	**11,000**	**107,388**	**58,400**	**59,400**
			71,470	11,086	12,000	20,083	19,186	0
	422							
	WATERMAIN LOOPING							
	REVENUES							
422-00000-334-00	**GRANTS AND AIDS**							
	422-00000-334-00						390,350	
422-00000-362-10	**INTEREST EARNINGS**							
	422-00000-362-10						3641	
422-00000-392-00	**TRANSFERS IN**							
	422-00000-392-00					369,265		
	REVENUES						**0**	**0**
						369,265	393,991	0
	EXPENDITURES							
422-43111-430-30	**ENGINEERING**							

	Budgeted	2020 BUDGETED	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	2024 Budget	2025 Budget	2026 Proposed
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
	422-43111-430-30					32,266	10,440	
422-43111-440-60	**MAINT/IMPROV**						**0**	**0**
	422-43111-430-30					341,958	145,979	0
	EXPENDITURES					**0**	**0**	**0**
						374,224	156,419	0
	424							
	CAP PROJ - TRESTLE							
	REVENUES							
424-00000-334-00	**GRANTS AND AIDS**							
	424-00000-334-00							
424-00000-362-10	**INTEREST EARNINGS**							
	424-00000-362-10							
424-00000-392-00	**TRANSFERS IN**							
	424-00000-392-00						10,821	
	REVENUES						**10,821**	**0**
						0	10,821	0
	EXPENDITURES							
424-43111-430-30	**ENGINEERING**							
	424-43111-430-30						10,821	
424-43111-440-60	**MAINT/IMPROV**						**0**	**0**
	424-43111-430-30							0
	EXPENDITURES					**0**	**0**	**0**
						0	10,821	0
	425							
	CAP PROJ RFBs							
	REVENUES							
425-00000-334-00	**GRANTS AND AIDS**							
	425-00000-334-00						134,251	
425-00000-362-10	**INTEREST EARNINGS**							
	425-00000-362-10						3	
425-00000-392-00	**TRANSFERS IN**							
	425-00000-392-00							
	REVENUES						**0**	**0**
						0	134,254	0
	EXPENDITURES							
425-43111-430-30	**ENGINEERING**							
	425-43111-430-30						6,742	
425-43111-440-60	**MAINT/IMPROV**						**0**	**0**
	425-43111-430-30						126,246	0
	EXPENDITURES					**0**	**0**	**0**
						0	132,988	0
	427							
	CAP PROJ POOL							
	REVENUES							
427-00000-334-00	**GRANTS AND AIDS**							
	427-00000-334-00							
427-00000-362-10	**INTEREST EARNINGS**							
	427-00000-362-10						21	
427-00000-392-00	**TRANSFERS IN**							
	427-00000-392-00						300,000	
	REVENUES						**0**	
							300,021	
	EXPENDITURES							
427-43111-430-30	**ENGINEERING**							
	427-43111-430-30						2,899,746	
427-43111-440-60	**MAINT/IMPROV**							
	427-43111-430-30							
	EXPENDITURES						**0**	
							2,899,746	
	519							
	GO Refunding Bds 2021A							
	REVENUES							
519-00000-310-10	**CURRENT TAXES**		**0**	**195,190**	**197,710**	**194,875**	**197,290**	**194,350**

		2020 BUDGETED	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	2024 Budget	2025 Budget	2026 Proposed
	Budgeted							
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
	519-31010		0	221,469	197,278	193,603	105,236	
519-00000-310-20	**DELINQ TAXES**							
	519-31020		0		581		625	
519-00000-310-30	**MANUFACTURED HOME TAXES**							
	519-31030		0	524	537	25	68	
519-00000-362-10	**INTEREST EARNINGS**			**500**	**500**	**500**	**1,000**	**1,000**
	519-36210		11,447	15,945	32,028	11,776	11,818	
519-00000-362-40	**REFUNDS/REIMBURSEMENTS**							
	519-36240		13,250					
519-00000-392-00	**TRANSFERS IN**		**0**					
	519-39200			45,000				
519-00000-393-10	**BOND SALE PROCEEDS**							
	519-313.10		3,110,740					
519-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	519-39320							
	REVENUES	**0**	**0**	**195,690**	**198,210**	**195,375**	**198,290**	**195,350**
		0	3,135,437	282,938	230,424	205,404	117,747	0
	EXPENDITURES							
519-47000-460-10	**BOND PRINCIPAL**		**0**		**130,000**	**135,000**	**135,000**	**140,000**
	519-47000-601				130,000	135,000	135,000	
519-47500-462-00	**FISCAL AGENT FEES**		**0**	**495**	**475**	**475**	**475**	**475**
	519-47500-620		15	475	475	475		
519-49300-472-00	**BOND INTEREST**		**0**	**69,092**	**55,895**	**51,945**	**50,595**	**46,495**
	519-49980-611			69,092	54,595	51,945	49,245	
519-49980-461-10	**TRANSFERS OUT**							
	519-49300-472.00		45,000	176,000	2,783,000			
519-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**			**126,103**	**11,840**	**7,955**	**12,220**	**8,380**
	519-49990-850							
	EXPENDITURES	**0**	**0**	**195,690**	**198,210**	**195,375**	**198,290**	**195,350**
		0	45,015	245,567	2,968,070	187,420	184,245	0

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
	600							
	WATER RESTRICTED							
	REVENUES							
600-00000-361-12	**LOAN INTEREST**							
	600-36112	272						
600-00000-362-10	**INTEREST EARNINGS**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**4,000**	**4,000**
	600-36210	8,339	7,175	6,507	32,826	73,043	38,822	
600-00000-362-40	**REFUNDS/REIMB**							
	600-36240							
600-00000-371-50	**CONNECT/DISCONNECT FEES**							
	600-37150							
600-00000-372-51	**SAC/WAC FEES**							
	600-37251							
600-00000-392-00	**TRANSFERS IN**	**62,690**	**122,093**	**122,093**	**122,093**	**122,093**		
	600-39200	193,913	122,093	122,093	122,093	122,093		
600-00000-393-20	**PLANNED USE OF FUND BALANCE**							
	600-39320							
	REVENUES	**65,690**	**125,093**	**125,093**	**125,093**	**125,093**	**4,000**	**4,000**
		202,524	129,268	128,600	154,919	195,136	38,822	0
	EXPENDITURES							
600-49300-472-00	**TRANSFERS OUT**							
	600-49300-720					369265		
600-49430-430-30	**ENGINEERING**							
	600-49430-303							
600-49430-458-00	**OTHER EQUIPMENT**							
	600-49430-580							
600-49440-440-60	**MAINT/IMPROVEMENTS**							
	600-49440-406		89,797		296,219	377,740	42,150	
600-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**65,690**	**125,093**	**125,093**	**125,093**	**125,093**	**4,000**	**4,000**
	600-49990-850							
	EXPENDITURES	**65,690**	**125,093**	**125,093**	**125,093**	**125,093**	**4,000**	**4,000**
		0	89,797	0	296,219	747,005	42,150	0
	601							
	WATER OPERATIONS							
	REVENUES							
601-00000-323-10	**PERMITS**	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**
	601-32310	3,950	1,675	3,315	100	1,475	100	
601-00000-362-10	**INTEREST EARNINGS**	**2,200**	**2,200**	**2,200**	**2,200**	**6,000**	**10,000**	**10,000**
	601-36210	8,516	5,429	4,859	24,667	33,199	55,010	
601-00000-362-40	**REFUNDS/REIMB**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**
	601-36240	445	7,186	2,174	12	6,966	43,851	
601-00000-371-10	**WATER SALES REVENUE**	**528,605**	**545,645**	**600,644**	**695,707**	**716,578**	**738,076**	**767,599**
	601-37110	582,327	631,276	686,355	843,877	858,783	699,120	
601-00000-371-50	**CONNECT/DISCONNECT FEES**	**20,000**	**20,000**	**23,000**	**23,000**	**23,000**	**2,300**	**2,300**
	601-37150	23,400	93,352	15,825	7,925	17,102	9,200	
601-00000-371-71	**METER SALES**	**7,000**	**7,000**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
	601-37171	18,643	18,830	9,375	16,490	8,160	4,530	
601-00000-393-20	**PLANNED USE OF FUND BALANCE**	**109,423**	**85,545**	**109,078**	**103,661**	**121,300**	**205,195**	**204,999**
	601-39320							
	REVENUES	**670,928**	**664,090**	**747,622**	**837,268**	**879,578**	**968,271**	**997,598**
		637,281	757,748	721,903	893,071	925,685	811,811	0
	EXPENDITURES							
601-49241-436-10	**LIABILITY/AUTO/PROPERTY INS**	**13,000**	**13,000**	**16,000**	**15,024**	**15,775**	**15,832**	**19,223**
	601-49241-361	12,825	14,728	17,126	19,162	15,500	18,663	
601-49241-436-20	**WORKERS COMP INSURANCE**				**4,640**	**2,649**	**2,728**	**4,112**
	601-49241-436-20				696	3,654	3,954	
601-49260-444-10	**CONTINGENCIES**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**	**7,210**	**7,426**
	601-49260-441			3,250	3,250			
	OTHER FINANCING USES							
601-49300-472-00	**TRANSFERS OUT**	**138,093**	**142,093**	**146,093**	**146,753**	**154,684**	**157,743**	**159,426**
	601-49300-720	138,093	175,070	146,093	146,753	152,684		
601-49300-481-00	**REFUNDS & REIMBURSEMENTS**							
	601-49300-810	17	75	162	718	4374	-257	
	OTHER FINANCING USES	**138,093**	**142,093**	**146,093**	**146,753**	**154,684**	**157,743**	**159,426**
		138,110	175,145	146,255	147,471	157,058	-257	0
	DISTRIBUTION							

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
601-49430-421-20	**MOTOR FUEL**	**2,500**	**2,500**	**2,500**	**4,000**	**4,120**	**4,244**	**4,371**
	601-49430-212	590	1,099	1,654	2,000	3,243	2,544	
601-49430-421-60	**CHEMICALS**	**13,000**	**13,000**	**13,000**	**16,000**	**16,480**	**16,974**	**17,484**
	601-49430-216	8,412	12,046	21,899	21,262	19,474	13,468	
601-49430-422-10	**MAINT & REPAIRS**	**35,000**	**35,000**	**40,000**	**40,000**	**41,200**	**42,436**	**60,000**
	601-49430-221	42,357	79,059	29,917	64,956	55,397	78,721	
601-49430-430-30	**ENGINEERING**	**5,000**	**5,000**	**10,000**	**10,000**	**10,300**	**10,609**	**10,927**
	601-49430-303	34,435	29,817	15,443	6,806	9,202	4,910	
601-49430-431-80	**TESTING SERVICES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,060**	**2,122**	**4,000**
	601-49430-318					895	3,436	
601-49430-438-10	**ELECTRIC UTILITIES**	**48,000**	**48,000**	**48,000**	**58,000**	**59,740**	**61,532**	**63,378**
	601-49430-381	37,027	53,812	63,978	42,913	48,677	24,483	
601-49430-438-30	**NATURAL GAS UTILITIES**	**200**	**200**	**2,000**	**200**	**206**	**212**	**219**
	601-49430-383				4,343	-1,889		
601-49430-440-60	**MAINT/IMPROVEMENTS**	**15,000**	**15,000**	**25,000**	**50,000**	**51,500**	**53,045**	**54,636**
	601-49430-406	75,203	87,043	1,125	72,147	11,981	23,066	
601-49430-458-00	**OTHER EQUIPMENT**	**15,000**	**15,000**	**15,000**	**19,340**	**19,920**	**20,518**	**21,133**
	601-49430-580	21,203	11,958	37,624	30,355	161,261	12,742	
	DISTRIBUTION	**135,700**	**135,700**	**157,500**	**199,540**	**205,526**	**211,692**	**236,148**
		219,227	274,834	171,640	244,783	308,241	163,370	0
	ADMIN & GENERAL							
601-49440-410-10	**FULLTIME EMPLOYEES**	**102,802**	**107,675**	**118,800**	**131,106**	**140,094**	**146,705**	**106,934**
	601-49440-101	100,604	105,223	121,209	133,283	146,021	113,131	
601-49440-410-30	**PARTIME EMPLOYEES**							
	601-49440-103							
601-49440-412-10	**CITY SHARE PERA**	**7,710**	**8,076**	**8,910**	**9,833**	**10,507**	**11,003**	**8,020**
	601-49440-121	7,598	8,813	9,091	9,996	10,952	8,485	
601-49440-412-20	**CITY SHARE SOCIAL SECURITY**	**6,374**	**6,675**	**7,366**	**8,129**	**8,686**	**9,096**	**6,630**
	601-49440-122	6,164	6,494	7,033	7,754	8,491	6,540	
601-49440-412-50	**CITY SHARE MEDICARE**	**1,491**	**1,561**	**1,723**	**1,901**	**2,031**	**2,127**	**1,551**
	601-49440-125	1,442	1,519	1,645	1,813	1,986	1,530	
	PAID LEAVE PAYROLL TAX							**471**
	ACTUAL							
601-49440-413-00	**CITY SHARE INSURANCE**	**23,740**	**16,044**	**31,845**	**32,587**	**37,000**	**40,876**	**50,160**
	601-49440-130	17,241	14,541	30,084	33,819	37,442	31,928	
601-49440-413-10	**HSA - CITY SHARE**	**6,000**	**4,500**	**6,750**	**5,875**	**6,700**	**6,975**	**5,050**
	601-49440-131	2,018		720	1,692	6,823	5,672	
601-49440-421-00	**OPERATING SUPPLIES/EXPENSES**	**3,200**	**3,200**	**5,000**	**5,000**	**5,150**	**6,625**	**6,625**
	601-49440-210	15,349	6,586	2,947	6,611	3,369	2,576	
601-49440-421-70	**UNIFORM ALLOWANCE**							**600**
601-49440-430-10	**ADMIN SERVICES**	**25,000**	**27,000**	**37,000**	**47,000**	**48,410**	**49,862**	**51,358**
	601-49440-301	27,034	27,000	37,000	47,000	48,410	49,862	
601-49440-430-90	**COMPUTER EXPENSES**	**1,500**	**1,500**	**1,500**	**1,500**	**1,545**	**1,591**	**8,000**
	601-49440-309	4,316		1,219			4,668	
601-49440-432-10	**TELEPHONE SERVICE**	**500**	**500**	**500**	**500**	**515**	**530.45**	**546**
	601-49440-321	217	448	235	164	852	145	
601-49440-432-20	**POSTAGE**	**3,000**	**3,000**	**3,500**	**4,938**	**5,086**	**5,239**	**5,396**
	601-49440-322	2,893	2,733	3,463	3,837	4,264	4,317	
601-49440-433-10	**TRAINING/TRAVEL**	**300**	**300**	**300**	**300**	**309**	**318**	**328**
	601-49440-331		250	375	850	425		
601-49440-435-10	**PUBLISHING**	**700**	**700**	**700**	**700**	**721**	**742**	**764**
	601-49440-351	87	654	700	95	194	793	
601-49440-438-80	**STATE SURCHARGE**	**8,900**	**8,900**	**9,500**	**12,000**	**12,360**	**12,731**	**13,113**
	601-49440-388	14,980	10,371	13,828	13,828	13,828	7,086	

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
601-49440-443-30	**DUES, SUBSCRIPTIONS, LICENSES**	**7,500**	**7,500**	**10,000**	**10,000**	**10,300**	**10,609**	**10,927**
	601-49440-433	4,208	12,346	10,416	3,369	9,256	13,002	
601-49440-482-00	**SALES TAX REMITTANCE**	**4,500**	**4,500**	**5,500**	**7,000**	**7,210**	**7,426**	**7,649**
	601-49440-820	5,868	6,451	8,430	4,764	5,548	3,342	
	ADMIN & GENERAL	**203,217**	**201,631**	**248,894**	**278,369**	**296,624**	**312,455**	**284,122**
		210,019	203,429	248,395	268,875	297,861	253,077	0
601-49970-442-00	**DEPRECIATION EXPENSE**	**165,818**	**172,135**	**172,135**	**185,942**	**195,097**	**260,610**	**286,671**
	601-49970-420	165,818	185,942	193,274	253,019			
601-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**8,100**						
	601-49990-850							
	EXPENDITURES	**670,928**	**671,559**	**747,622**	**832,628**	**877,355**	**968,270**	**997,598**
		745,999	854,078	779,940	936,560	782,314	438,807	0
	602							
	SEWER OPERATIONS							
	REVENUES							
602-00000-362-10	**INTEREST EARNINGS**	**3,000**	**3,000**	**3,000**	**3,000**	**15,000**	**20,000**	**20,000**
	602-36210	10,880	8,355	11,283	53,056	128,560	107,922	
602-00000-362-30	**CONTRIBUTIONS/DONATIONS**							
	602-36230							
602-00000-362-40	**REFUNDS/REIMB**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**
	602-36240	1,618	3,726		14,188	9,446	66,597	
602-00000-372-10	**SEWER CHARGES**	**991,714**	**1,055,044**	**1,206,258**	**1,471,429**	**1,530,286**	**1,576,195**	**1,639,243**
	602-37210	1,037,858	998,028	1,407,727	1,579,577	1,540,853	1,293,619	
602-00000-372-50	**CONNECTION FEES**	**20,000**	**20,000**	**25,000**	**25,000**	**25,000**	**25,000**	**17,500**
	602-37250	22,275	92,703	15,725	7,425	16,500	9,075	
602-00000-372-60	**PENALTY FEES**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**
	602-37260	2,263	2,664	9,050	11,251	10,139	7,760	
602-00000-392-00	**TRANSFERS IN**							
	602-39200			1				
602-00000-393-20	**PLANNED USE OF FUND BALANCE**	**192,592**	**201,776**	**109,934**	**106,360**			**88,938**
	602-39320							
	REVENUES	**1,229,306**	**1,301,820**	**1,366,192**	**1,627,789**	**1,592,286**	**1,643,195**	**1,787,681**
		1,074,894	1,105,476	1,443,786	1,665,497	1,705,498	1,484,973	0
	EXPENDITURES							
602-47000-460-10	**LIABILITY/AUTO/PROPERTY INS**	**32,000**	**32,000**	**42,000**	**52,000**	**54,600**	**45,884**	**47,261**
	602-49241-361	31,734	38,683	47,198	54,773	44,548	40,415	
602-47500-460-20	**WORKERS COMP INSURANCE**					**4,713**	**5,183**	**5,338**
	602-49241-436-20				299	5,032	3,874	
602-49260-444-10	**CONTINGENCIES**							
	602-49260-441							
	OTHER FINANCING USES							
602-49300-472-00	**TRANSFERS OUT**	**338,924**	**343,094**	**364,312**	**396,689**	**409,566**	**417,976**	**427,008**
	602-49300-720	536,976	362,645	362,046	392,992	396,595	87,200	
602-49300-481-00	**REFUNDS & REIMBURSEMENTS**							
	602-49300-810	507	623	2,322	602		259	
	OTHER FINANCING USES	**338,924**	**343,094**	**364,312**	**396,689**	**409,566**	**417,976**	**427,008**
		537,483	363,268	364,368	393,594	396,595	87,459	0
	SEWAGE TREATMENT PLANTS							
602-49480-410-10	**FULLTIME EMPLOYEES**	**141,799**	**151,865**	**159,703**	**169,800**	**174,726**	**183,795**	**189,089**
	602-49480-101	144,718	151,644	159,871	168,439	174,519	153,260	
602-49480-410-30	**PARTIME EMPLOYEES**							
	602-49480-103							
602-49480-412-10	**CITY SHARE PERA**	**10,635**	**11,390**	**11,978**	**12,735**	**13,104**	**13,785**	**13,104**
	602-49480-121	11,121	11,360	11,990	12,558	13,093	9,634	
602-49480-412-20	**CITY SHARE SOCIAL SECURITY**	**8,792**	**9,416**	**9,902**	**10,528**	**10,833**	**11,395**	**10,833**
	602-49480-122	8,510	8,684	9,276	9,735	10,009	8,032	
602-49480-412-50	**CITY SHARE MEDICARE**	**2,056**	**2,202**	**2,316**	**2,462**	**2,534**	**2,665**	**2,534**
	602-49480-125	1,990	2,031	2,169	2,245	2,341	1,879	
	PAID LEAVE PAYROLL TAX							**58**
	UNIFORM ALLOWANCE							**800**
602-49480-413-00	**CITY SHARE INSURANCE**	**35,859**	**32,585**	**32,513**	**32,066**	**37,040**	**41,465**	**40,216**
	602-49480-130	29,052	30,902	30,648	34,165	37,125	29,452	
602-49480-413-10	**HSA - CITY SHARE**	**6,000**	**6,750**	**6,750**	**5,875**	**6,700**	**7,025**	**7,575**
	602-49480-131	4,000	4,250	4,201	4,438	4,707	9,521	
602-49480-421-00	**OPERATING SUPPLIES/EXPENSES**	**6,000**	**6,000**	**6,000**	**6,000**	**6,750**	**6,953**	**7,161**
	602-49480-210	4,803	3,463	2,081	8,299	6,679	7,257	

	Budgeted Actual	2020 BUDGETED 12/31/2020	2021 BUDGETED 12/31/2021	2022 BUDGETED 12/31/2022	2023 BUDGETED 12/31/2023	2024 Budget 12/31/2024	2025 Budget 9/30/2025	2026 Proposed Budget
602-49480-421-20	**MOTOR FUEL**	**8,500**	**8,500**	**8,500**	**12,500**	**12,875**	**13,261**	**13,659**
	602-49480-212	2,899	2,673	5,714	1,363	781	2,225	
602-49480-421-60	**CHEMICALS**	**5,000**	**5,000**	**5,000**	**5,000**	**5,150**	**5,305**	**5,464**
	602-49480-216	5,270	1,266	177		160	1,574	
602-49480-422-10	**MAINT & REPAIRS**	**55,000**	**55,000**	**55,000**	**65,000**	**66,950**	**68,959**	**71,027**
	602-49480-221	23,712	78,865	14,164	16,182	35,524	44,529	
602-49480-438-10	**ELECTRIC UTILITIES**	**62,000**	**62,000**	**75,000**	**100,000**	**103,000**	**106,090**	**109,273**
	602-49480-381	101,462	101,759	72,129	61,260	82,892	72,333	
602-49480-438-20	**WAT/SEW UTILITIES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,060**	**2,122**	**2,185**
	602-49480-382	477	1,410	440	953	856	334	
602-49480-438-30	**NATURAL GAS UTILITIES**	**17,000**	**17,000**	**17,000**	**27,000**	**27,810**	**28,644**	**29,504**
	602-49480-383	19,936	24,243	36,322	22,675	19,488	18,424	
602-49480-438-40	**REFUSE HAULING**	**200**	**200**	**200**	**200**	**206**	**212**	**218**
	602-49480-384							
602-49480-440-60	**MAINT/IMPROVEMENTS**	**18,000**	**18,000**	**18,000**	**18,000**	**18,540**	**19,096**	**94,669**
	602-49480-406	1,688	415	6,913	74,561	3,778	14,090	
602-49480-441-60	**EQUP RENTAL/CONTRACTED HELP**	**45,000**	**45,000**	**45,000**	**45,000**	**46,350**	**47,741**	**49,173**
	602-49480-416	33,810	56,485	60,908	40,857	31,228		
602-49480-444-20	**DEPARTMENT SERVICES**	**6,000**	**6,000**	**6,000**	**6,000**	**6,180**	**6,365**	**6,556**
	602-49480-442	1,543	20,709	3,070	12	1,921	400	
602-49480-458-00	**OTHER EQUIPMENT**	**8,500**	**8,500**	**8,500**	**8,500**	**8,755**	**9,018**	**9,288**
	602-49480-580	9,834	6,035	1,752	321		5,758	
	SEWAGE TREATMENT PLANTS	**438,341**	**447,408**	**469,362**	**528,666**	**549,563**	**573,895**	**662,386**
		404,825	506,194	421,825	458,063	425,101	378,702	0
	ADMIN & GENERAL							
602-49490-430-10	**ADMIN SERVICES**	**25,000**	**27,000**	**37,000**	**47,000**	**48,410**	**49,862**	**51,358**
	602-49490-301	25,000	27,000	37,000	47,000	50,753	56,541	
602-49490-430-30	**ENGINEERING**	**9,000**	**9,000**	**9,000**	**9,000**	**9,270**	**9,548**	**9,835**
	602-49490-303	4,860		4,669	1,820	9,328		
602-49490-430-90	**COMPUTER EXPENSES**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**6,000**	**8,000**
	602-49490-309		232	1,139	408	1,270	4,670	
602-49490-431-80	**TESTING SERVICES**	**27,000**	**27,000**	**27,000**	**32,000**	**32,960**	**33,949**	**35,646**
	602-49490-318	22,814	24,089	34,161	30,207	33,794	29,130	
602-49490-432-10	**TELEPHONE SERVICE**	**2,700**	**2,700**	**2,700**	**2,700**	**2,781**	**2,864**	**4,950**
	602-49490-321	2,448	2,735	5,911	5,765	4,854	4,829	
602-49490-432-20	**POSTAGE**	**3,000**	**3,000**	**3,500**	**4,938**	**5,086**	**5,239**	**5,396**
	602-49490-322	3,030	3,120	3,874	3,994	3,680	2,807	
602-49490-433-10	**TRAINING/TRAVEL**	**1,500**	**1,500**	**1,500**	**1,750**	**1,803**	**1,857**	**2,400**
	602-49490-331	2,000	413	1,095	1,271	2,496	1,594	
602-49490-443-30	**DUES, SUBSCRIPTIONS, LICENSE**	**6,500**	**6,500**	**6,500**	**6,500**	**6,695**	**6,896**	**7,103**
	602-49490-433	6,049	1,120	1,249	6,032		1,044	
602-49490-444-20	**DEPARTMENT SERVICES**	**300**	**300**	**1000**	**1,000**	**1,030**	**1,061**	**1,093**
	602-49490-442	517	6,184		350		30	
	ADMIN & GENERAL	**77,000**	**79,000**	**90,200**	**106,888**	**110,035**	**117,276**	**125,780**
		66,718	64,893	89,098	96,847	106,175	100,645	0
602-49491-430-30	**SANITARY DISTRICT ENGINEERING**					**10,000**	**10,300**	**10,609**
	602-49491-303		237	9,422	12,919	10,204	5,104	
602-49970-442-00	**DEPRECIATION EXPENSE**	**308,025**	**400,318**	**400,318**	**434,721**	**447,763**	**462,998**	**509,298**
	602-49970-420	308,025			449,513			
602-49990-485-00	**PLANNED INCREASE IN FUND BALANCE**	**35,016**			**108,825**	**2,508**	**8,093**	
	602-49990-850							
	EXPENDITURES	**1,229,306**	**1,301,820**	**1,366,192**	**1,627,789**	**1,588,748**	**1,641,605**	**1,787,681**
		1,348,785	973,275	931,911	1,465,709	987,655	616,199	0

606

SEWER RESTRICTED

	REVENUES							
606-00000-310-60	**TAX ABATEMENTS**	**0**						
	606-31060							
606-00000-341-13	**I/I CHARGES**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
	606-34113	8,100	10,560	5,400	2,700	5,700	3,300	
606-00000-362-10	**INTEREST EARNINGS**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**20,000**	**20,000**
	606-36210	295	1,811	5,253	38,582	84,810	64,416	
606-00000-362-40	**REFUNDS/REIMB**							
	606-36240							
606-00000-372-15	**BIOSOLID STORAGE**	**30,000**	**30,000**	**31,020**	**30,000**	**30,000**	**30,000**	**30,000**
	606-37215		51,407	31,020	61,881	23,595		
606-00000-372-60	**PENALTY FEES**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
	606-37260	22,257	3,000	695,436	159,586	100,043	104,296	
606-00000-392-00	**TRANSFERS IN**	**250,363**	**198,609**	**198,609**	**198,609**	**198,609**	**198,609**	**198,609**
	606-39200	290,429	198,609	198609		198,609		
606-00000-393-20	**PLANNED USE OF FUND BALANCE**		**14,391**	**14,391**	**14,391**	**14,391**		**10,981**
	606-39320							
	REVENUES	**293,363**	**256,000**	**257,020**	**256,000**	**256,000**	**260,609**	**271,590**

		2020	2021	2022	2023	2024	2025	2026
	Budgeted	**BUDGETED**	**BUDGETED**	**BUDGETED**	**BUDGETED**	**Budget**	**Budget**	**Proposed**
	Actual	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	9/30/2025	Budget
		321,081	265,387	935,718	262,749	412,757	172,012	0
	EXPENDITURES							
606-49300-472-00	**TRANSFERS OUT**	**0**						
	606-49300-720	47,000	59,272				350,000	
606-49300-481-00	**REFUNDS & REIMBURSEMENTS**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,180**	**6,365**
	606-49300-810	2,400	300					
	OTHER FINANCING USES	**4,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,180**	**6,365**
		49,400	59,572	0	0	0	350,000	0
	SEWAGE TREATMENT PLANTS							
606-49480-422-10	**MAINT & REPAIRS**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**51,500**	**53,045**
	606-49480-221							
606-49480-440-60	**MAINT/IMPROVEMENTS**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**206,000**	**212,180**
	606-49480-406		142,836					
	SEWAGE TREATMENT PLANTS	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**257,500**	**265,225**
		0	142,836	0	0	**0**		
	ADMIN & GENERAL							
606-49490-430-30	**ENGINEERING**						**0**	**0**
	606-49490-303							
606-49990-485-00	**PLANNED INC IN FUND BALANCE**	**39,363**					**3,109**	
	606-49990-850							
	ADMIN & GENERAL	**39,363**	**0**	**0**	**0**	**0**	**3,109**	**0**
		0	0	0	0			
	EXPENDITURES	**293,363**	**256,000**	**256,000**	**256,000**	**256,000**	**266,789**	**271,590**
		49,400	202,408	0	0	0	350,000	0

EXHIBIT A
FEE SCHEDULE
2025

Item	Fees
Zoning Fees*	
Conditional Use Permit Application	$350
Interim Use Permit Application	$350
Variance Application	$350
Rezone Request Application	$350
Zoning Ord. Amendment Application	$350
Preliminary Plat Review Application	$500 + $50 per lot
Final Plat Review Application	$500 (waived on subd of 5 lots or less)
Annexation Request Application	$500 plus MN Planning Fees ($400 -waived on requests of 5 acres or less)
Minor Subdivision Application	$350
Street/Alley/Utility Vacation Application	$350
Zoning Permit Application	$75
*** All Zoning Applications subject to applicable publishing and recording fees in addition to above**	
ATV/UTV/Golf Cart Permit	$15
Dog Licenses	$15; $10 if neutered or spayed
Dog Running at Large	$30 licensed; $40 unlicensed
Special Assessment Search	$30
Research Records	$30/hour
Business Subsidy Application	$100
Zoning Ordinance	
CD	$40
Paper	$.10 per page; $.15 per double side page
NSF Check	$30
Returned ACH FEE	$15
Meeting Room Usage	$50
Cigarette Licenses	$75
Eddible Cannabinoid License	$2,300
3.2% Malt Liquor:	
On Sale	$100
Off Sale	$20
One Day	$25
Liquor License	
On Sale	$2,300
Off Sale	$240
One Day	$25
Sunday	$200
Wine	$200
Club	$300
Consumption and Display (Set-up)	$100
Solicitor/Peddler Permit	$100
Water Hookup Fee	$825
Sewer Hookup Fee	$825
Water Availability Charge	$1750 per acre

Item	Fees
Sewer Availability Charge	$1750 per acre
Water Minimum	$9.83
Sewer Minimum	$19.06
Water Rate	$2.89
Conservation Water Rate Residential	>9000 gallons / or $3.15
Conservation Water Sprinkler Rate	$4.22
Sewer Rate	$5.18
Water Infrastructure Charge (All Accounts)- per thousand	$0.93
Water Reconnection Fee	$125
Bulk Water	$26.50 for 1st 1,000 gals; $6.36 per thousand thereafter
Water Bypassing and Tampering Fee	$1,000 plus possible criminal citation
Water Meter	3/4" $340.00- 1" $450.00, Others @ Cost
Industrial wastewater fees and charges: Per permit(s)	
	BOD's -$40.76 per 100 pounds TSS - $59.57 per 100 Pounds
	BOD Penalty Rate $4.50/lb TSS Penalty Rate $4.50/lb
	6 or More Violations per Month BOD/ TSS $7.50 /lb
Bio-solid Storage fee	$0.11 per gallon
Bio-solid Storage fee - full process	
Civil Defense Fee	$50.00 per Lot (New Developments) Residential
Civil Defense Fee	$250.00 per Gross Acre Ind/Com
Car Lockout Fee	$20.00
Mowing	$100 minimum or $75/hr whichever is greater
Refuse Collection Fee	$400.00 Annually
Dangerous Dog fee	$500.00 Annually
Storm Water Fee	$6.00
Street Light Fee	$4.25
Impound Fee	$30.00 Per Day
Park & Pool Fees	
Seasonal Camp Site Fees	$1430.00 annually
Shelter Fee	$150.00, + separate check damage deposit $150.00 (held)
Primitive Camping Fee- no hook-ups	$25.00
Electrical/Water Sites	$40.00 per unit per night
Electrical/Water/Sewer Sites	$50.00 per unit per night
Non-Guest Waste Station Use	$15.00
Daily Fee	$2.50
Pool Parties	$95.00
Family Membership Resident	$85.00
Family Membership Non-Resident	$95.00
Individual Membership Resident	$50.00
Individual Membership Non-Resident	$55.00
Lessons	$40.00 with Membership
Lessons	$45.00 without Membership

City of Zumbrota

BUILDING CODE FEE SCHEDULE

Residential Fees

(for permits that are issued over-the-counter and have flat-rate fees)

*(Definition of residential: **IRC-1 Single Family Dwelling:** Any building that contains one dwelling unit used, intended, or designed to be built, used, rented, leased, let, or hired out to be occupied, or occupied for living purposes. **IRC-2 Two-Family Dwelling:** Any building that contains two separate dwelling units with separation either horizontal or vertical on one lot used, intended, or designed to be built, used, rented, leased, let, or hired out to be occupied, or occupied for living purposes. **IRC-3 – Townhouse:** Definition: A single-family dwelling unit constructed in a group of two or more attached units in which each unit extends from the foundation to the roof and having open space on at least two sides of each unit. Each single-family dwelling unit shall be considered to be a separate building. Separate building service utilities shall be provided to each single-family dwelling unit when required by other chapters of the State Building Code. **IRC-4 Accessory Structure:** Definition: A structure not greater than 3000 ft2 in floor area, and not over two stories in height, the use of which is customarily accessory to and incidental to that of the dwelling(s) and which is located on the same lot.*

Maintenance Permit Fees:

- Re-Roof: $63.00 see handout for when building permit is required.
- Re-Side: $63.00 see handout for when building permit is required.
- Re-Window: $63.00 see handout for when building permit is required; replacement of same size windows
- Re-Door/Garage door: $63.00 replacement of same size doors

(Fences over 7' in height and retaining walls over 4' in height require building permits submitted for plan review and are based on valuation)

Plumbing Permit Fees:

- New fixtures: $80.00 (minimum) ($10.00 per fixture after 8 fixtures)
- Lawn Irrigation: $63.00
- Fixture Maintenance: $63.00

Mechanical Permit Fees:

- New appliances: $37.50 each, minimum $75.00.
- Gas Line (with mechanical permit): $20.00 per gas line, $40.00minimum
- Gas Line only permit: $63.00
- Appliance Replacement: $75.00
- Fire Place insert – see Above (Mechanical Permits)
- Fire Place masonry – Based on valuation (building permit required)

Commercial Fees (everything that is not Residential, as defined above)

ALL Commercial permit applications require plan review and permit fees are based on valuation (includes, re-roof, re-side, re-window, re-door, and demolition).

Building Permit minimum: $75.00
Plumbing Permit minimum: $75.00
Mechanical Permit minimum: $75.00
Gas line minimum (unless included with other mechanical work): $75.00

Fire Sprinkler Systems require regular building permit; fees are based on valuation Fire Alarm Systems require regular building permit; fees are based on valuation

Sprinkler Permit minimum: $75.00
Fire Alarm Permit minimum: $75.00

Valuation Based Fees

Fee Schedule Base: 1988 (modified)

Value up to (and including):		For the first:	Plus	For each additional:
$4000.00	$63.00			
$25,000.00	$63.00	$4,000.00	$9.00	$1,000 or fraction thereof
$50,000.00	$252.00	$25,000.00	$6.50	$1,000 or fraction thereof
$100,000.00	$414.50	$50,000.00	$4.50	$1,000 or fraction thereof
$500,000.00	$639.50	$100,000.00	$3.50	$1,000 or fraction thereof
$1,000,000.00	$2039.50	$500,000.00	$3.00	$1,000 or fraction thereof
$1,000,000.01 & up	$3539.50	$1,000,000.00	$2.75	$1,000 or fraction thereof

*Pursuant to MN Rules Chapter 1300.0160 subpart 3, Building permit valuations shall be set by the Building Official. For determining the permit valuation, the Building Official will use the supplied valuation with a minimum value as calculated by the current Building Valuation Data Table, published each May by the Department of Labor and Industry and other data, as needed, for projects not otherwise specified.

Building Permit Related Fees – (commercial and residential)

- **Plan Check/Document Evaluation fee**: 65% of the Permit Fee for Residential and Commercial Projects
- **Master Plan**: When submittal documents for similar plans are approved, plan review fees shall not exceed 25 percent of the normal building permit fee established and charged for the same structure. Plan review fees for the original plan review is 65% of the permit fee.
- **Review of state approved plans**: 25% of the plan review required by the adopted fee schedule (for orientation to the plans)
- **Residential Site Inspection (including initial S.E.C.)**, required for all new construction (new homes, detached garages, accessory structures) $65.00. (Optional Service)
- **Commercial Site Inspection (including initial S.E.C.)**, required for all new construction (new buildings and accessory structures) $95.00. (Optional Service)
- **S.E.C. (Sediment and Erosion Control)** .0006 x permit valuation for all *Building* Permits except Re-Roof, Re-Side, Re-Window, Decks & Interior Remodels; Minimum $150.00 New Home or Commercial Construction, Minimum $50.00 on any other non-exempt Construction. (Optional Service)
- **Demolition Permit Fees:** based on valuation. Demolition is the deconstruction of a building or structure.
- **Exterior Structures:**

Retaining Wall (over 4' in height): based on
valuation Fence (over 7' in height): based on
valuation
Sheds (over 200 sq. feet): based on
valuation Seasonal Swimming Pools: $

(Seasonal residential swimming pools requiring permits (over 24" deep or 5000 gallons in capacity, installed entirely above grade) are allowed to be installed with a single application and approval provided that the same pool is installed in the same location each year. Once approved, the pool may be put up and taken down any number of times. A site plan is required to be approved as a part of the permit submittal, and it must be kept on site for review as needed.)

Permanent and In-ground Swimming Pools: Based on Valuation

- Pre-moved in single family dwelling: $175.00 plus travel time and mileage from municipality office (as calculated by Google maps)
- Pre-moved in accessory structure: $125.00 plus travel time and mileage from municipality office (as calculated by Google maps)
- Connection fee – Moved in structure: $275.00 (does not include foundation/interior remodel)
- Connection fee – Accessory structure: $200.00
- Connection fee – plumbing: $75.00
- Connection fee – mechanical: $75.00
- Manufactured home installation: $275.00 (does not include foundation)
- Site work for manufactured, prefab, or moved in home (foundation, basement, etc.): based on valuation
- Pre-fabricated SFD, "base permit only" - $275.00 plus state surcharge, Pre-fabricated SFD foundation is based on Valuation for permit, plan review and state surcharge

State Surcharge Fees

State Surcharge: Schedule is based on the currently adopted State Surcharge Table – per MN Statute 326B State Surcharge is applicable on all permits unless otherwise noted.

Other Inspections and Fees

1.	Re-inspection Fee - A re-inspection fee may be assessed for each inspection or re-inspection when such portion of work for which inspection is called is not complete or when corrections called for are not made. On valuation-based building permits, this fee is not to be interpreted as requiring re-inspection fees the first time a job is rejected for failure to comply with the requirements of the code, but as controlling the practice of calling for inspections before the job is ready for such inspection or re-inspection. Re-inspection fees shall also be assessed when 1) the address of the jobsite is not posted, 2) the inspection record card is not posted or provided at the worksite, 3) the approved plans are not readily available for the inspector, 4) full access to the site is not provided for the inspector, 5) the inspector is not met by the responsible individual (no show), 6) on residential (IRC) maintenance permits where corrections are required to be inspected, and 7) deviations from the approved plans occur without prior building official approval. Re-inspection fees are due on or before the re-inspection. Payment made payable to the Municipality:	$60.00
2.	Inspections outside of normal business hours (will include travel time both ways – 2 hour minimum):	$95.00/hr
3.	Inspections for which no fee is indicated, Miscellaneous and Special Services (1/2 hour minimum):	$95.00/hr
4.	Additional Plan Review required by changes, additions, or revisions to approved plans (½ hour minimum)	$95.00/hr
5.	Special Investigation fee (work started without obtaining a permit) – this fee is due whether or not a permit is ultimately issued.	100% of permit fee
6.	Copy charge (black/white 8 ½ x 11 and 8 ½ x 14)	$.25
7.	Copy charge (black/white 11 x 17)	$.50
8.	Copy charge (color 8 ½ x 11 and 8 ½ x 14)	$1.00
9.	Copy charge (color 11 x 17)	$2.00
10.	Print or copy charge (large plan sheet)	$4.00
11.	Duplicate permit card fee – short card (8 ½ x 7)	$25.00
12.	Duplicate permit card fee – long card (8 ½ x 14)	$35.00
13.	License Look-Up (contractor license verification)	$5.00
14.	Lead Certification verification (for eligible construction)	$5.00
15.	Permit Renewal within 6 mos. of expiration (no plan changes, no code changes, new permit number	½ the original permit fee
16.	Change of Use with no other permits issued	$100.00
17.	Pre-Final inspection (new home or structure)	$75.00
19.	Refunds:	
	Plan review (if plan review has not started)	100%
	Plan review (if plan review has started)	0%
	Permit fee (if work not started) within 6 months of permit issuance by municipality	60%
	Permit fee (if plan review is complete, but permit is not issued)	80%
	Maintenance Permits	0%

Public Bid Tabulation Sheet - Job # 2836

Project : Proposed Construction of the Zumbrota Swimming Pool, Zumbrota, Minnesota

Bid Opening : Tuesday, October 21, 2025 at 2:00pm at City Hall, 175 West Ave, Zumbrota, MN 55992.

Contractor	**Global Specialty Contractors, Inc** **3220 Terminal Drive** **Eagan, MN 55121**	**Helm Mechanical dba Mechanical Inc.** **2279 Yellow Creek Road** **Freeport, IL 61032**	**Rochon Corporation** **28 2nd St NW STE 200** **Osseo, MN 55369**
Pool Construction - Contract #1			
Base Bid - lump sum	**$2,377,000.00**	**No Bid**	**No Bid**
ALTERNATES			
Add Alternate #1 -1 (Deck)	$40.00		
Deduct Alternate #1 -2 (Time Extension)	($250,000.00)		
Mechanical Construction - Contract #2			
Base Bid - lump sum	**$1,370,000.00**	**$843,000.00**	**No Bid**
ALTERNATES			
Deduct Alternate #2 -1 (Time Extension)	($100,000.00)	N/A	
General Construction - Contract #3			
Base Bid - lump sum	**No Bid**	**No Bid**	**$3,420,000.00**
Allowance (Parking Lot)			$20,000.00
ALTERNATES			
Add Alternate #3 -1			$7.00
Add Alternate #3 -2			$45,000.00
Deduct Alternate #3 -3 (Time Extension)			($10,000.00)
Combination Bidders Only			
Pool Constr. - Contract #1	$2,377,000.00		
Mechanical Constr. - Contract #2	$1,370,000.00		
General Constr. - Contract #3	N/A		
Amount Deducted if Awarded all Contracts for Bids Listed Above	($40,000.00)		
Total Amount of Combination Bid	**$3,707,000.00**		
	(Contracts #1 & #2)		
If contractor only wants total package that he/she submits bid for indicate here:			

CITY OF ZUMBROTA
GOODHUE COUNTY
STATE OF MINNESOTA

RESOLUTION 2025-36

A RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ZUMBROTA, MINNESOTA, REJECTING ALL BIDS RECEIVED FOR THE PROPOSED CONSTRUCTION OF THE ZUMBROTA SWIMMING POOL

WHEREAS, the City of Zumbrota ("City") issued an advertisement for bids (the "Bid Documents") for Proposed Construction of the Zumbrota Swimming Pool (the "Project"), in the Fall of 2025; and

WHEREAS, the Bid Documents provided that bid proposals would be received by the City until 2:00 p.m. on October 21, 2025 and opened at that same time; and

WHEREAS, the City received and opened four bids from three different bidders pursuant to the request for bids in the Bid Documents, all of which exceeded the engineering estimate for the cost of the Project; and

WHEREAS, Minnesota Statutes, section 429.041, subd. 2, expressly gives the City the right to "reject all bids" received by the City in an effort to contract for public improvements; and

WHEREAS, the Bid Documents expressly reserved the City's right to "reject all bids"; and

WHEREAS, the City Council of the City of Zumbrota considers it to be in the best interests of the City to reject all bids received pursuant to the Bid Documents because the City can likely obtain a lower price on the project if the project is re-bid.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL THAT:
The City Council hereby rejects all bids received by the City pursuant to its advertisement for bids for the Construction of the Zumbrota Swimming Pool Facility, which bids were opened by the City on October 21, 2025.

Motion introduced by ___________, seconded by ___________ and adopted this 4th day of December 2025 upon the following roll call vote:

AYES:
NAYS:
ABSENT:

SIGNED:

____
Todd Hammel, Mayor

ATTEST:

____
Brian Grudem, City Administrator

	Aye	Nay
Todd Hammel	___	____
Bob Prigge	___	____
Joan Bucher	___	____
Kevin Amundson	___	____
Fred Raasch	___	____

CITY OF ZUMBROTA
GOODHUE COUNTY
STATE OF MINNESOTA

RESOLUTION 2025-37

A RESOLUTION ACKNOWLEDGEING THE AWARD OF GRANT FUNDS FROM THE GREATER MINNESOTA SMALL CITIES (TIER II CITIES) HOUSING AID GRANT PROGRAM

WHEREAS, the Minnesota Housing Finance Agency issued the Greater Minnesota Small Cities (Tier II Cities) Housing Aid Grant Program – 2025 Request for Proposals; and

WHEREAS, the City of Zumbrota submitted an application for funding to support future local housing efforts; and

WHEREAS, the City of Zumbrota has been awarded a grant in the amount of Eight-Five Thousand Dollars ($85,000) from Minnesota housing as of September 25, 2025; and

WHEREAS, Minnesota Housing has stated that funding is contingent upon the City's submission of all required due diligence items and executions of a grant contract agreement; and

WHEREAS, the City intends to utilize these grant funds in connection with Goodhue County Habitat for Humanity for housing activities planned for 2026.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ZUMBROTA:
That the City hereby acknowledges the award of $85,000 in grant funding from the Greater Minnesota Small Cities (Tier II Cities) Housing Aid Grant Program and authorizes City staff to complete all necessary due diligence requirements and execute the grant contract agreement upon approval.

BE IT FURTHER RESOLVED that the City supports the use of these funds in partnership with Goodhue County Habitat for Humanity to advance housing opportunities within the community in 2026.

Adopted by the City Council this 4th day of December, 2025.

Motion introduced by ___________, seconded by ___________ and adopted this 4th day of December 2025 upon the following roll call vote:

AYES:
NAYS:
ABSENT:

SIGNED:	ATTEST:
______________________	______________________________
Todd Hammel, Mayor	Brian Grudem, City Administrator

	Aye	Nay
Todd Hammel	___	____
Bob Prigge	___	____
Kevin Amundson	___	____
Fred Raasch	___	____
Joan Bucher	____	____

LABOR AGREEMENT

BETWEEN

CITY OF
ZUMBROTA

AND

LAW ENFORCEMENT LABOR
SERVICES. INC.

REPRESENTING:
POLICE
OFFICERS

JANUARY 1, 2026, THROUGH DECEMBER 31, 2028

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LABOR AGREEMENT BETWEEN

THE CITY OF ZUMBROTA AND

LAW ENFORCEMENT LABOR SERVICES, INC.

ARTICLE I. PURPOSE OF AGREEMENT

This contract is entered into by and between the City of Zumbrota, (the "EMPLOYER"), and Law Enforcement Labor Services, Inc. (the "Union"), and collectively, the "Parties," to:

1.1 Establish procedures for the resolution of disputes concerning this Agreement's interpretation and/or application; and

1.2 Place in written form the Parties' agreement upon terms and conditions of employment for the duration of this Agreement.

ARTICLE II. RECOGNITION

2.1 The Employer recognizes the Union as the exclusive representative, under Minnesota Statutes, Chapter 179A.03, Subd. 14, for all Police Officers of the City of Zumbrota whose service exceeds the lesser of 14 hours per week or 35% of the normal work week and more than 67 working days in any calendar year, excluding supervisory and confidential Employees.

2.2 In the event the Employer and the Union are unable to agree to the inclusion or exclusion of a new or modified job class, the issue shall be submitted to the Bureau of Mediation Services for determination.

2.3 Neither the Union nor the Employer shall discriminate against any employee because of Union membership or non-membership, nor because of race, creed, sex, color, religious belief, or political belief.

ARTICLE III. DEFINITIONS

3.1 Union: Law Enforcement Labor Services. Inc.

3.2 Union Member: An employee whose classification is within the exclusively recognized bargaining unit.

3.3 City: The City of Zumbrota.

3.4 Employer: The City of Zumbrota Police Department.

3.5 Full-time Employee: An employee who is regularly scheduled to work forty (40) hours per week and two thousand eighty (2,080) hours per year.

3.6 Part-Time Employee: An employee who is regularly scheduled to work less than forty (40) hours per week.

3.7 Union Steward: An Officer elected or appointed by the Law Enforcement Labor Services, Inc.

3.8 Scheduled Shift: A consecutive work period including two rest breaks and a lunch break.

3.9 Rest Break: Periods during the scheduled shift during which the employee remains on continual duty and is responsible for assigned duties.

3.10 Lunch Break: A period during the scheduled shift during which the employee remains on continual duty and is responsible for assigned duties.

ARTICLE IV. EMPLOYER SECURITY

4.1 The Union agrees that during the life of this Agreement, that the Union will not cause, encourage, participate in or support any strike, slow-down, or other interruption of or interference with the normal functions of the Employer.

4.2 The Union agrees that its members shall comply with all Police Department rules and regulations, including those related to conduct and work performance. The Employer agrees that departmental rules and regulations, which affect working conditions and performance, other than those covered under Management Rights, shall be subject to the grievance procedure.

ARTICLE V. EMPLOYER AUTHORITY

5.1 The Employer retains the full and unrestricted right to establish policy as to functions and programs of the Employer, its budget, utilization of technology, the organizational structure, and selection and direction and number of personnel; and to perform any inherent managerial function not specifically limited by this Agreement.

5.2 Any term and condition of employment not specifically established or modified by this Agreement shall remain solely within the discretion of the Employer to modify, establish, or eliminate.

ARTICLE VI. UNION SECURITY

6.1 The Employer shall deduct from the wages of Employees who authorize such a deduction, in writing, an amount necessary to cover monthly union dues, or a "fair share" deduction, as provided in Minnesota State Statute 179A if the employee elects not to become a member of the Union. Such monies shall be remitted to the Union not less than once a month and shall not be changed more than once per year.

6.2 The Union may designate employees from the bargaining unit to act as a steward and an alternate and shall inform the Employer in writing of such choice and changes in the position of steward and/or alternate.

6.3 The Employer shall make space available on the employee bulletin board for posting Union notice(s) and announcement(s).

6.4 The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders, judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of this Article.

ARTICLE VII. GRIEVANCE PROCEDURE

7.1 For the purpose of this Agreement the term "grievance" means any disputes arising concerning the interpretation or application of the express provisions of this Agreement.

The Employer and the Union agree that the investigation and1 processing of grievances shall be accomplished during the normal workday without a reduction in wages or loss of leave time to the aggrieved or the Union Steward while consistent with employee duties and responsibilities.

7.2 **Procedure:** Grievances, as defined by Section 7.1, shall be resolved in conformance with the following procedure:

Step 1. An employee claiming a violation concerning the interpretation or application of this Agreement, shall within twenty-one (21) calendar days after such alleged violation has occurred or reasonably should have known of its occurrence, present such grievance to the employee's supervisor as designated by the Police Chief. The Police Chief will discuss the given answer to such Step 1 grievance within twenty-one (21) calendar days after receipt. A grievance not resolved in Step 1 and appealed to Step 2 shall be placed in writing setting forth the nature of the grievance, the facts on which it is based, the provision or provisions of the Agreement allegedly violated, the remedy requested, and shall be appealed to Step 2 within twenty-one (21) calendar days after the Police Chiefs final answer in Step 1. Any grievance not appealed in writing to Step 2 by the Union within twenty-one (21) calendar days shall be considered waived.

Step 2. If appealed, the written grievance shall be presented by the Union and discussed with the City Administrator. The City Administrator shall give the Union the Employer's answer in writing within twenty-one (21) calendar days after receipt of such Step 2 grievance. A grievance not resolved in Step 2 may be appealed to Step 3 within twenty-one (21) calendar days following the City Administrator's final answer in Step 2. Any grievance not appealed to Step 3 by the Union within twenty-one (21) calendar days shall be considered waived.

Step 3. In the event the parties cannot reach agreement, they shall seek the services of the State of Minnesota Bureau of Mediation Services in resolving the grievance prior to resorting to arbitration.

Step 4. A grievance unresolved in Step 3 and appealed to Step 4 by the Union shall be submitted to arbitration subject to the provisions of the Public Employment Labor Relations Act of 1971, as amended. The selection of an arbitrator shall be made in accordance with the "Rules Governing the Arbitration of Grievances" as established by the Minnesota Bureau of Mediation Services.

7.3 **Arbitrator's Authority**

a. The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the terms and conditions of this Agreement. The arbitrator shall consider and decide only the specific issue(s) submitted, in writing, by the Employer and the Union, and shall have no authority to make a decision on any other issue not so submitted.

b. The arbitrator's decision shall be submitted, in writing, within thirty (30) days following close of the hearing or the submission of briefs by the parties, whichever be later, unless the patties agree to an extension.

c. The fees and expenses for the arbitrator's services and proceedings shall be borne equally by the Employer and the Union, provided that each party shall be responsible for compensating its own verbatim record of the proceedings, it may cause such a record to be made, providing it pays for the record. If both patties desire a verbatim record of the proceedings, the cost shall be shared equally. The patty canceling an arbitration is responsible for all arbitrator's fees and costs associated with the arbitration, unless otherwise mutually agreed.

7.4 **Waiver.** If a grievance is not presented within the time limits set forth above it shall be considered "waived". If a grievance is not appealed to the next step within the specified time limit or any agreed extension, it shall be considered settled on the basis of the Employer's last answer. If the Employer does not answer a grievance or appeal within the specified time limits, the Union may elect to treat the grievance as denied at that step and immediately appeal the grievance to the next step. The time limit in each step may be extended by mutual written agreement of the Employer and the Union.

7.5 **Choice of Remedy.** If, as a result of the written Employer response in Step 2, the grievance remains unresolved, and if the grievance involved the suspension, demotion or discharge of an employee who has completed the required probationary period, the grievance may be appealed either to Step 4 of Article VII or a procedure such as: Civil Service, Veteran's Preference, or Fair Employment. If appealed to any procedure other than Step 4 of A1iicle VII the grievance is not subject to the arbitration procedure as provided in Step 4 of Article VII. The aggrieved employee shall indicate in writing which procedure is to be utilized - Step 4 of Article VII or another procedure -and shall sign a statement to the effect that the choice of any other hearing precludes the aggrieved employee from making a subsequent appeal through Step 4 of Article VII.

An employee pursuing a remedy pursuant to a statute under the jurisdiction of the United States Equal Employment Opp01tunity Commission is not precluded from also pursuing an appeal under' the grievance procedure of this Agreement. If a court of competent jurisdiction rules contrary to the ruling in EEOC v. Board of Governors of State Colleges and Universities, 957 F.2d 424 (7th Cir.), ce1i. denied, 506 U.S. 906,113 S. Ct. 299 (1992), or if Board of Governors is judicially or legislatively overruled, this paragraph of Section 7.5 shall be immediately null and void and shall be deleted from this Agreement.

ARTICLE VIII. SAVINGS CLAUSE

This Agreement is subject to the laws of the United States and the State of Minnesota. In the event that any provision of this Agreement shall be held contrary to law by a court of competent jurisdiction from whose final judgment or decree no appeal has been taken within the time provided, such provision shall be voided. All other provisions may be renegotiated upon written request of either party. The voided provisions may be renegotiated upon written request by either patty.

ARTICLE IX. HOURS OF WORK AND WORK SHIFTS

A normal work year for a full-time employee is two thousand one hundred eighty-four hours (2184) to be accounted for by each employee through

a) Hours worked on assigned shifts
b) Holidays
c) Assigned training
d) Authorized PTO

9.1 The hours of work shall be those established by the City for the efficient conduct of City business. The normal workday for Police Officers and Sergeants consists of twelve (12) hours, except for School Resource Officers or other specialized positions. The normal workday for School Resource Officers or other specialized positions consists of eight (8) hours, or as assigned.

The normal pay period for full-time Police Officer and Sergeant employees shall consist of eighty-four (84) hours, except for School Resource Officers or other specialized positions. The normal pay period for full-time School Resource Officer or other specialized positions employees shall consist of eighty (80) hours. Work schedules for public safety personnel shall cover a two (2) week period.

9.2 The current procedures of scheduling shifts shall remain in effect for the term of this Agreement, and any proposed change not found acceptable by the Employees governed hereby will be subject to review in accordance with the Grievance Procedure herein established, in the event it is claimed by said Employees that the same is deemed to be arbitrary and not in the interest of effective law enforcement.

9.3 Court Time and Call Back Pay: An employee called back to work, including being called to testify in court, shall receive credit for a minimum of 2 hours at one and one-half (1 1/2) times his/her regular hourly rate of pay. The minimum call back time credit described in this section shall not apply to any time continuous with the beginning or ending of an employee's scheduled shift. An employee that receives proper notice to testify in court and is cancelled within 24 hours of the appearance shall receive two (2) hours of regular wage or compensatory time.

9.4 On-Call Pay: An employee assigned to "on call" or standby status shall be compensated at the rate of four (4) hours of compensatory time for every 110 hours while "on call".

ARTICLE X. DISCIPLINE

10.1 The Employer will discipline for just cause only. Discipline will be in one or more of the following forms.

a) oral reprimand;
b) written reprimand;
c) suspension; with or without pay
d) demotion; or
e) discharge.

10.2 Notices of suspension, demotions, and discharges will be in written form and will state the reason(s) for the action taken. Suspensions will set forth the time period for which the suspension shall be effective. Demotions will state the classification to which the employee is demoted. The Union will be provided with a copy of each such notice.

10.3 Written reprimands, notices of suspensions, and notices of discharge which are to become part of an employee's personnel file shall be read and acknowledged by signature of the employee. The employee will receive a copy of such reprimand and/or notices.

10.4 Employees will not be questioned concerning an investigation of disciplinary action unless the employee has been given an opportunity to have a Union representative at such questioning. The Employer shall have no affirmative duty to notify an employee of the privilege of Union Representation prior to the commencement of such questioning.

10.5 Employees may not be suspended without pay for more than thirty (30) working days in any calendar year.

10.6 Employees may examine their own individual personnel files at reasonable times under the direct supervision of the Employer.

ARTICLE XI. OVERTIME

11.1 Employees will be compensated at one and one-half (1 1/2) times the employee's regular base pay rate for hours worked in excess of the employee's regularly scheduled shift. Changes of shifts do not qualify an employee for overtime under this Article.

11.2 Overtime will be offered based on seniority of full time officers first, then part- time officers and then outside agencies. This is for true overtime -part time can be used up to 40 hours - then seniority.

11.3 For the purpose of computing overtime compensation, overtime hours worked shall not be pyramided, compounded, or paid twice for the same hours worked.

11.4 Overtime: Employees may choose to earn compensatory time off in lieu of overtime pay. Employees may accrue up to sixty (60) hours of compensatory time, which must be used by December 31 of each year. In case of emergencies a Department Head may authorize additional accrual of compensatory time.

11.5 Overtime will be calculated to the nearest fifteen (15) minutes.

11.6 Overtime required under the Fair Labor Standards Act will be paid after an employee works more than 86 hours in a 14-day work period as provided by law. Compensatory time cannot be used to achieve 86 hours because it was already earned at 1.5. This would constitute pyramiding.

ARTICLE XII. HOLIDAYS

12.1 The following holidays are observed by the City:

New Year's Day
Martin Luther King's Birthday
President's Day
Memorial Day
Juneteenth
Independence Day
Labor Day
Veteran's Day
Thanksgiving Day
Day After Thanksgiving Day
Christmas Eve
Christmas Day
New Year's Eve (1/2 day)

12.2 Holidays occurring on Saturday will be observed the preceding Friday and holidays occurring on Sunday will be observed on the following Monday, assuming a Monday through Friday work week. Employees shall receive eight (8) hours of time off for each holiday and four (4) hours of time off for each half-day holiday.

12.3 When Christmas Day falls on Saturday or a Sunday, we will grant 8 hours of paid time off on the preceding Friday and 8 hours of paid time off on the Monday after the holiday. When New Year's Eve falls on a Monday through Friday, it shall be considered a one half (1/2) day Holiday.

12.4 When a holiday falls during an employee's vacation, the employee will not be charged with vacation, but the hours will be charged against holiday leave.

12.5 Although the City prefers that personnel enjoy the observed holidays; business emergencies may arise. Non-exempt hourly employees required to work on a recognized holiday will be paid at one and one-half times (1-1/2 x) their regular base rate of pay in addition to their regular holiday pay. Compensatory time-off may be taken in lieu of payment.

ARTICLE XIII. SENIORITY

14.1 Definition: Departmental seniority shall mean a full-time employee's continuous length of service with the department.

14.2 Breaks in Seniority. Continuous service will be broken by resignation, discharge for cause, retirement, or death, or voluntary leaves without pay.

14.3 Determination of Seniority. When two or more full-time Employees have the same seniority date, their position on the list shall be determined by road time or who started working shifts first.

14.4 Determination of Anniversary. For the purpose of determining step increases, a full-time employee's anniversary date shall be the date of hire.

14.5 Lay Offs. When a reduction in the work force becomes necessary, the employee with the least seniority in the classification shall be laid off first. The last employee laid off shall be the first to be recalled for work. No new employee shall be hired 1mtil the layoff list has been exhausted. Employees on layoff may be recalled for up to two (2) years from date of layoff.

14.6 Probationary period is one (1) year for new Employees and six (6) months for promoted employees

14.7 In the event an employee is promoted to a position covered by this agreement, bargaining unit seniority shall continue to accrue during the probationary period. An employee may return to a previously held classification covered by this agreement if the employee does not satisfactorily complete probation in the new position. An employee demoted to a previously held position classification covered by this agreement shall maintain previously earned classification seniority in addition to current classification seniority.

14.8 Sergeants who return to the classification of Patrol Officer will revert back to the Patrol Officer pay scale at the appropriate step for years of service.

ARTICLE XIV. INSURANCE

15.1 Various insurance policies "including-group medical insurance”, may be available for eligible City employees and their dependents. The eligibility requirements and benefits provided shall be specified in materials provided by the respective insurance carriers. The respective carriers may have different requirements concerning the eligibility of employees. The requirements of the respective carrier will govern eligibility.

15.2 Pursuant to applicable state or federal law requirements, employees who terminate employment with the City for any reason other than retirement may be eligible to continue the group insurance program for a period of time. Changes in family status, eligibility for Medicare, or death of a spouse may also warrant continuing coverage. The employee must pay the premiums for this continuation of coverage.

15.3 Employees on unpaid leave of absence are responsible for the full payment of insurance premiums and are required to maintain the same level of health insurance coverage while on an unpaid leave of absence that was in force prior to the leave.

ARTICLE XV. PAID TIME OFF (PTO)

ACCRUAL RATES

Effective March 1, 2006 PTO will accrue at the following rates:

Years of Service	Annual Accrual Rate (Hours	Monthly Rate (hours)
Start Date to 1st Anniversary	117	9.75
1st Anniversary through 5th Year	143	11.91
6th Anniversary through 10th Year	182	15.16
11th Anniversary Date through 15th Year	221	18.41
16th Anniversary Date through and over	260	21.66

USE OF PTO

1. PTO is accrued on a monthly basis and may be used subsequent to the month in which it is earned.

2. Non-scheduled use must be requested prior to the beginning of a shift or per city policy. Non-scheduled PTO requests may be denied depending on staffing needs.

3. Probationary employees may use PTO as it is earned.

4. Maximum PTO-accrual is 1,200 hours: Hours earned in excess of 1,200 shall be utilized during the benefit year.

5. PTO may be used subsequent to the month in which it was earned in increments of not less than two hours. All employees with 2 to 11 years of service shall be required to take a minimum of 80 hours of their earned PTO each accrual year (providing the hours are available). After an employee reaches 11 years of service and beyond will be required to take a minimum of 120 hours of their earned PTO each accrual year (providing the hours are available). The difference between the minimum time off required and the amount of time used that is less than the required minimum shall be lost. The City Administrator may grant exceptions to this rule based upon extenuating circumstances in a written request. It is the employee's responsibility to monitor these hours.

6. Employee's receiving Worker's Compensation may use accrue PTO hours to return to 100% of their net salary.

7. An employee taking an unpaid leave of absence for other than medical reasons must use all accrued PTO hours before beginning the unpaid leave.

8. PTO leave may also be used for serious illness in the immediate family requiring the employee's attendance and shall be for the actual time required. This time will be charged against the employee's PTO account.

9. PTO leave will be permitted for dental care when the time necessary therefore exceeds one hour per day. No sick leave will be allowed for injury, illness or physical inability resulting from misconduct or excessive use of alcohol or narcotics. PTO will be permitted during the time an employee is in inpatient treatment for alcohol or chemical abuse. Further, no additional time off will be allowed for any holidays occurring during the employee's leave.

SEPARATION PRIOR TO & POST RETIREMENT HEALTHCARE SAVINGS POLICY

The employees of the City of Zumbrota will participate in the Post Retirement Health Care Savings Plan offered by the Minnesota State Retirement System as authorized by Minnesota Statutes Chapter 352.98

This policy is for PERA eligible staff participating in the Paid Time Off policy outlined in the Employee Handbook (excluding the Zumbrota Library staff). This policy covers both Union and non-bargaining unit positions.

The policy requires mandatory liquidation of all health care severance pay in the following manner:

1. One-time lump contribution of Paid Time Off, up to 1200 hours and in excess of $500. One hundred percent (100%) shall be transferred to the Minnesota State Retirement Health Care Savings Plan. The transfer shall occur when the employee becomes eligible for such payments upon retirement from the City of Zumbrota.

HEATH CARE SAVINGS POLICY AFTER SEPARATION FROM EMPLOYMENT PRIOR TO RETIREMENT

The employees of the City of Zumbrota who separate from employment prior to retirement will participate in the Health Care Savings Plan offered by the Minnesota State Retirement System as authorized by Minnesota Statutes Chapter 352.98

Termination pay cannot be used to extend the employee's date of termination beyond the last scheduled workday unless approved by the City Administrator.

ELIGIBILITY

All regular full-time City of Zumbrota employees who are eligible for benefits are eligible to participate in the PTO program.

ARTICLE XVI. LEAVE OF ABSENCES

17.1 Military Leave: Employees governed by this Agreement who are members of a Reserve or National Guard Unit shall be entitled to benefits governed by applicable state and federal law.

17.2 Personal Leave: A personal leave of absence, without pay may be granted at the discretion of the Chief of Police. If granted, the leave will be for a specified time not to exceed ninety (90) days. The request for leave must be recommended by the City. An employee on personal leave will not accrue PTO benefits and must pay the cost of medical insurance during the leave.

a. Authorization for leaves shall be answered promptly.

b. Employees shall return to the position they held at the time the leave was requested or to a similar position. Employees returning from an unpaid leave of absence shall return at the same step the employee had at the time the leave of absence commenced.

17.3 Parental Leave: A regular full-time or regular part-time employee who has been employed by the City of Zumbrota for a minimum of twelve (12) months and who is scheduled to work twenty (20) hours or more per week is eligible for parental leave for the birth or adoption of a child. Upon written request, an employee may be granted up to six (6) weeks of parental leave. Additional leave must be approved by the Chief of Police. Employees may be compensated during a parental leave of absence by any accrued but unused PTO. An employee who is excused for Parental Leave will not accrue PTO during the leave. An employee shall be returned to the employee's previous position or to a position of like status and pay. Parental leave may be granted for employees with less than twelve (12) months of service upon approval of the City Council.

ARTICLE XVII. UNIFORM ALLOWANCE

18.1 The Employer will provide each new employee with an initial issue of uniform and equipment. Employees leaving the city prior to the end of the probationary period shall return all uniform and equipment items to the employer.

Commencing the second year of employment, the employer will provide all employees with an annual uniform allowance of $600.00 dollars in 2026, $700.00 dollars in 2027 and $800.00 dollars for 2028.

The initial uniform issue will consist of the following;

Three (3) badges (one hat and two shirt type badges), Two (2) hats (one winter hat and one 8-point service hat). Two (2) jackets (one summer and one short winter jacket), Four (4) pants, Eight (8) shirts (four short sleeve and four long sleeve), One (1) clip on tie with tie bar, One (1) bullet resistant vest (or when eligible if lateral hire). One (1) identification card, and any necessary duty gear equipment or accessories needed (ie: handcuff pouch, magazine pouch, medical glove pouch, portable radio pouch, taser bolster, firearm bolster, OC spray pouch, duty belt, under belt).

The Employer will provide initial firearm and replacements with authorization from the police chief.

ARTICLE XIII. EQUAL APPLICATION

19.1 The provisions of this Agreement shall be applied equally to all Employees in the bargaining unit without discrimination as to race, color, creed, sex, national origin, religion or political affiliation. The Union and the Employees covered by this Agreement shall share equally with the Employer the responsibilities established by this Article.

19.2 The Employer shall not discriminate against, interfere with, restrain, or coerce an employee from exercising the right to join or not to join the Union or participate in an official capacity on behalf of the Union, which is in accordance with the provisions of this Agreement. The Union shall not discriminate against, interfere with, restrain, or coerce an employee from exercising the right to join or not to join the Union and will not discriminate against any employee in the administration of the Agreement because of non-membership in the Union.

19.3 The Union accepts its responsibilities as exclusive representative and agrees to represent all Employees in the bargaining unit without discrimination.

ARTICLE XIX. JURY DUTY

In the event an employee is called for jury duty, he/she will be reimbursed in the amount equal to the difference between his/her compensation as a juror and what he/she would otherwise have earned.

ARTICLE XX. UNION MEETINGS AND NEGOTIATIONS

The Union may designate an Employee from the bargaining unit to act as representatives thereof for the purposes of negotiation or implementation of the grievance procedure. In addition, the duly appointed representative of the Union shall be permitted one day off for the purpose of attending the annual meeting of the Union and/or Labor seminar scheduled, said day off to be without pay. All other Union activities and meeting shall be other than at duty time unless duly approved by the Chief.

ARTICLE XXI. INJURY ON DUTY

Permanent and probationary employees who are injured while performing work within the scope of their employment with the City of Zumbrota and by reason thereof are rendered incapable of performing their duties shall upon written request to the City Administrator accompanied by a physician's certificate acceptable to the City Administrator, be granted leave for each workday up to a maximum of ninety (90) days for which Workers' Compensation payments are made for said injury or illness.

If an employee is injured on duty, the City will cover the difference in pay between Work Comp and regular salary for 6 months, before the employee has to use his/her own PTO leave or other banked time.

ARTICLE XXII. TRAINING

23.1 The employee shall be reimbursed by the Employer for out-of-pocket expenses for mileage, meals, lodging and tuition for' training required of the employee to maintain his or her position with the City of Zumbrota Police Department.

23.2 The Employer shall also pay each employee at his/her regular rate of pay for all hours spent attending a training session and the necessary travel time to attend the training sessions. Any hours over 86 hours in a 14-day work period will be at 1 1/2 times the base wage for that employee.

23.3 The Employer' will pay for an employee's POST License fee.

ARTICLE XXIII. WAGES

2026: 3% General Wage Increase and placed on the new wage scale in appendix A.

2027: 3% General Wage Increase

2028: 3% General Wage Increase

ARTICLE XXIV. LONGEVITY

The City of Zumbrota provides longevity benefits to employees after completion of two years of employment. Employees receive a longevity benefit of $65.00 per year of employment payable in December.

ARTICLE XXV. SABBATICAL

Once as employee has been employed for 60 continuous months as full-time police officer or Sergeant, they will be eligible for 84 hours of paid leave provided by the employer during one 14-day pay cycle. This time will not come from the officers' accrued balances.

During this time the employee will continue to accrue time and receive all benefits they would have normally accrued. This time must be taken within 12 months of the 60-month anniversary of employment and will be taken in one block. This time will be scheduled by the police chief and approved by the City

Administrator in consideration of a request for specific dates by the employee. A request for specific dates is not a guarantee of time off being granted at that time however attempts will be made to accommodate requests. During the sabbatical, the employee cannot work any outside public safety employment. No part time or overtime hours will be used to cover the sabbatical time

ARTICLE XXVI. DURATION

Except as herein provided, this Agreement shall be effective January 1, 2026 and shall continue in full force and effect until December 31, 2028, and thereafter until modified or amended by mutual agreement of the parties .

CITY OF ZUMBROTA MINNESOTA		**LAW ENFORCEMENT LABOR**	
City Administrator	Date	Business Agent	Date
Mayor	Date	Steward	Date

APPENDIX A: Police Officer & Sergeant Wage Tables

City of Zumbrota Patrol Office Salary Schedule (2026-2028)

	Level	1	2	3	4	5	6	7
Effective 1/1/26 2026	11	$36.33	$38.00	$39.66	$41.29	$42.94	$44.65	$46.44
3% 2027	11	$37.42	$39.14	$40.85	$42.52	$44.23	$45.99	$47.83
3% 2028	11	$38.55	$40.31	$42.07	$43.80	$45.55	$47.37	$49.27

City of Zumbrota Sergeant Salary Schedule (2026-2028)

	Level	1	2	3	4	5	6	7
Effective 1/1/26 2026	12	$39.60	$41.42	$43.23	$45.00	$46.80	$48.67	$50.62
3% 2027	12	$40.79	$42.66	$44.53	$46.35	$48.21	$50.13	$52.14
3% 2028	12	$42.02	$43.94	$45.86	$47.74	$49.65	$51.64	$53.70

Shift Differential

Employees who work between the hours of 6:00PM and 6:00AM shall receive an additional $1.00 per hour.

Field Training Officer (FTO) Compensation

2 hours of compensation time will be added to the training officer's bank for every 12-hour shift working as a training officer.