CITY OF FALCON HEIGHTS

MINNESOTA

2026 BUDGET

FALCON HEIGHTS
THE CITY THAT SOARS

CITY OF FALCON HEIGHTS
SUMMARY OF THE FUNDS

GENERAL FUND	The General Fund accounts for resources devoted to financing the general services. These include General Government, Public Safety, Public Works, and Parks & Recreation. It is the largest and most important accounting activity and is the main operating fund of the city.
SPECIAL REVENUE FUND	Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted for specific purposes.
DEBT SERVICE FUND	Debt Service Funds are to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.
CAPITAL PROJECTS FUND	Capital Projects Funds are to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Enterprise funds.
ENTERPRISE FUND	Enterprise Funds are to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of The City of Falcon Heights is that the cost of providing services are to be recovered primarily on a user-charge basis to the residents.

BUDGET SUMMARY

OVERALL BUDGET:

The city has formulated the following expenditure/expense budget based upon city goals, department budget requests, historical trends, financial policies, and revenue estimates (amounts include budgeted operating transfers):

	BUDGET 2025	BUDGET 2026
General Fund	3,652,477	3,753,163
Special Revenue Funds	400,991	387,358
Debt Service Funds	724,154	243,503
Capital Projects Funds	6,260,750	1,878,116
Enterprise Funds	1,959,620	1,628,778
Total	12,997,992	7,890,918

BUDGET SUMMARY ALL FUNDS

REVENUES & OTHER FINANCING SOURCES

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
GENERAL FUND	3,705,947	3,758,527	3,652,477	3,765,203	3,704,163
TRANSFERS IN	21,000	0	0	0	49,000
TOTAL	3,726,947	3,758,527	3,652,477	3,765,203	3,753,163
SPECIAL REVENUE FUNDS	248,003	278,083	454,942	353,507	344,532
TRANSFERS IN	56,000	26,000	76,000	76,000	36,000
TOTAL	304,003	304,083	530,942	429,507	380,532
DEBT SERVICE FUNDS	248,481	301,689	222,081	235,048	279,627
TRANSFERS IN	0	0	715,000	631,503	0
TOTAL	248,481	301,689	937,081	866,551	279,627
CAPITAL PROJECTS FUNDS	1,672,111	1,294,753	1,718,149	1,375,230	649,022
TRANSFERS IN/BOND PROCEEDS	1,477,000	1,798,136	2,860,000	2,615,091	40,000
TOTAL	3,149,111	3,092,890	4,578,149	3,990,321	689,022
ENTERPRISE FUNDS	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460
TRANSFERS IN	0	0	0	0	0
TOTAL	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460
ALL FUNDS	7,867,605	7,017,182	7,415,534	7,116,473	6,372,804
TRANSFERS IN	1,554,000	1,824,136	3,651,000	3,322,593	125,000
TOTAL	9,421,605	8,841,318	11,066,534	10,439,067	6,497,804

EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
GENERAL FUND	2,875,288	3,403,001	3,576,477	3,306,939	3,677,163
TRANSFERS OUT	576,000	76,000	76,000	156,000	76,000
TOTAL	3,451,288	3,479,001	3,652,477	3,462,939	3,753,163
SPECIAL REVENUE FUNDS	221,845	238,823	400,991	300,016	338,358
TRANSFERS OUT	30,000	300,000	0	0	49,000
TOTAL	251,845	538,823	400,991	300,016	387,358
DEBT SERVICE FUNDS	278,895	300,101	404,154	828,747	243,503
TRANSFERS OUT	0	0	320,000	241,978	0
TOTAL	278,895	300,101	724,154	1,070,725	243,503
CAPITAL PROJECTS FUNDS	2,993,007	1,369,795	5,380,750	3,543,001	1,878,116
TRANSFERS OUT	428,000	348,543	880,000	874,640	0
TOTAL	3,421,007	1,718,338	6,260,750	4,417,641	1,878,116
ENTERPRISE FUNDS	1,086,377	1,215,419	1,959,620	1,859,873	1,628,778
TRANSFERS OUT	0	1,000,000	0	0	0
TOTAL	1,086,377	2,215,419	1,959,620	1,859,873	1,628,778
ALL FUNDS	7,455,412	6,527,139	11,721,992	9,838,576	7,765,918
TRANSFERS OUT	1,034,000	1,724,543	1,276,000	1,272,618	125,000
TOTAL	8,489,412	8,251,682	12,997,992	11,111,194	7,890,918

FUND BALANCE / NET POSITION ALL FUNDS

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
GENERAL FUND BALANCE 01/01	3,152,421	3,428,081	3,707,607	3,707,607	4,009,871
REVENUES	3,705,947	3,758,527	3,652,477	3,765,203	3,704,163
EXPENDITURES	(2,875,288)	(3,403,001)	(3,576,477)	(3,306,939)	(3,677,163)
OTHER FINANCING SOURCES (USES) NET	(555,000)	(76,000)	(76,000)	(156,000)	(27,000)
FUND BALANCE 12/31	3,428,081	3,707,607	3,707,607	4,009,871	4,009,871
SPECIAL REVENUE FUND BALANCE 01/01	481,966	534,124	299,384	299,384	428,875
REVENUES	248,003	278,083	454,942	353,507	344,532
EXPENDITURES	(221,845)	(238,823)	(400,991)	(300,016)	(338,358)
OTHER FINANCING SOURCES (USES) NET	26,000	(274,000)	76,000	76,000	(13,000)
FUND BALANCE 12/31	534,124	299,384	429,335	428,875	422,049
DEBT SERVICE FUND BALANCE 01/01	576,360	545,946	547,534	547,534	343,360
REVENUES	248,481	301,689	222,081	235,048	279,627
EXPENDITURES	(278,895)	(300,101)	(404,154)	(828,747)	(243,503)
OTHER FINANCING SOURCES (USES) NET	0	0	395,000	389,525	0
FUND BALANCE 12/31	545,946	547,534	760,461	343,360	379,484
CAPITAL PROJECTS FUND BALANCE 01/01	3,224,008	2,952,112	4,326,664	4,326,664	3,899,343
REVENUES	1,672,111	1,294,753	1,718,149	1,375,230	649,022
EXPENDITURES	(2,993,007)	(1,369,795)	(5,380,750)	(3,543,001)	(1,878,116)
OTHER FINANCING SOURCES (USES) NET	1,049,000	1,449,594	1,980,000	1,740,451	40,000
FUND BALANCE 12/31	2,952,112	4,326,664	2,644,063	3,899,343	2,710,249
ENTERPRISE NET POSITION 01/01	4,525,295	5,431,980	4,600,691	4,600,691	4,128,303
REVENUES	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460
EXPENSES	(1,086,377)	(1,215,419)	(1,959,620)	(1,859,873)	(1,628,778)
OTHER FINANCING SOURCES (USES) NET	0	(1,000,000)	0	0	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
NET POSITION 12/31	5,431,980	4,600,691	4,008,956	4,128,303	3,894,985

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
TOTAL FUND BALANCE/NET ASSETS 01/01	10,925,712	11,857,905	12,447,541	12,447,541	11,775,414
REVENUES	7,867,605	7,017,182	7,415,534	7,116,473	6,372,804
EXPENDITURES/EXPENSES	(7,455,412)	(6,527,139)	(11,721,992)	(9,838,576)	(7,765,918)
OTHER FINANCING SOURCES (USES) NET	520,000	99,594	2,375,000	2,049,975	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
TOTAL FUND BALANCE/NET ASSETS 01/01	11,857,905	12,447,541	10,516,083	11,775,414	10,382,300

GENERAL FUND SUMMARY

PURPOSE:

The general fund (a governmental fund) is the general operating fund of the city and is used to account for all financial resources except those required to be accounted for in another fund. Activities accounted for in the general fund include general government, public safety, public works, and recreation.

An annual appropriated budget is adopted during the year for the city's general fund.

BASIS OF ACCOUNTING & BUDGETING:

The measurement focus for the general fund is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on each funds' respective balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, rather than in the governmental funds.

The general fund uses the modified-accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

The general fund budget is adopted on a basis consistent with “Generally Accepted Accounting Principles (GAAP)” in the United States of America.

GENERAL FUND BUDGET SUMMARY

REVENUES BY CLASSIFICATION

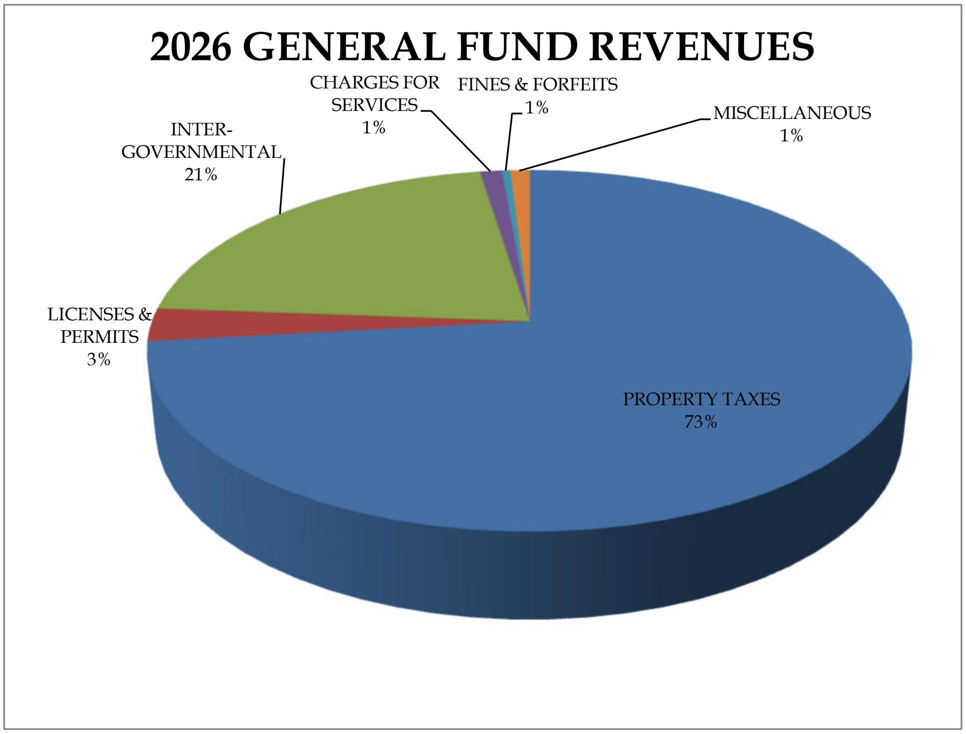
	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
PROPERTY TAXES	2,208,553	2,282,825	2,533,828	2,626,701	2,626,701	2,712,781
LICENSES & PERMITS	166,271	260,184	110,865	108,750	95,850	109,250
INTERGOVERNMENTAL	652,290	896,660	876,077	842,046	836,046	790,971
CHARGES FOR SERVICES	21,319	46,357	39,088	38,980	35,130	40,161
FINES & FORFEITS	18,385	17,962	18,168	15,000	15,000	15,000
MISCELLANEOUS	24,462	201,959	180,501	21,000	156,476	36,000
TOTAL REVENUES	3,091,280	3,705,947	3,758,527	3,652,477	3,765,203	3,704,163
OTHER FINANCING SOURCES	0	21,000	0	0	0	49,000
	0	21,000	0	0	0	49,000
TOTAL REVENUES & OTHER FINANCING SOURCES	3,091,280	3,726,947	3,758,527	3,652,477	3,765,203	3,753,163

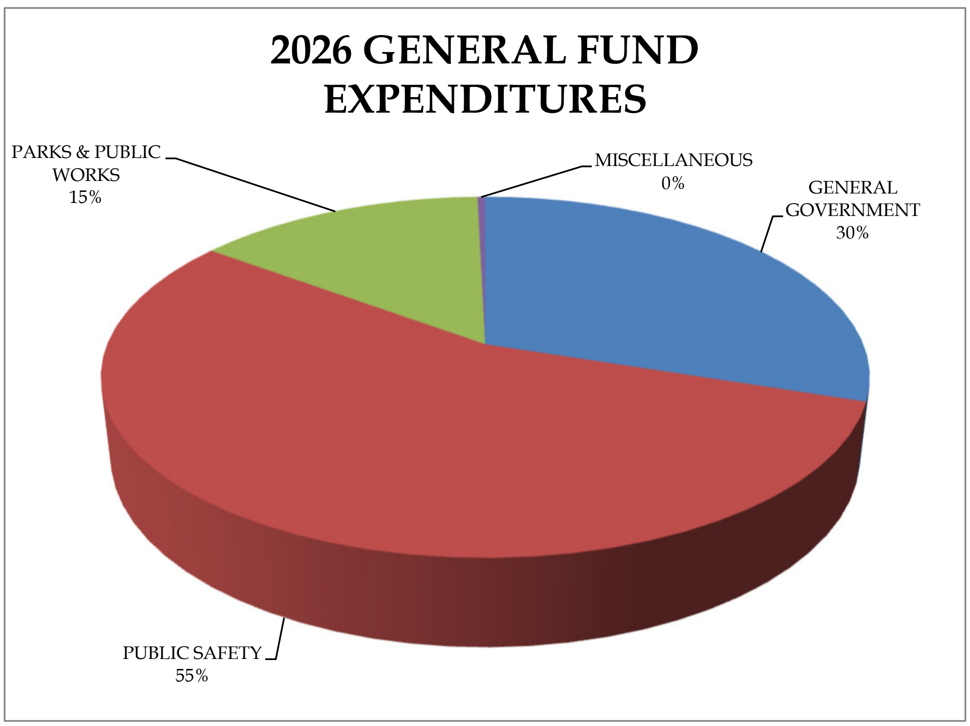
EXPENDITURES BY DEPARTMENT

	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
GENERAL GOVERNMENT	800,580	906,891	969,103	1,124,202	1,088,129	1,104,281
PUBLIC SAFETY	1,383,570	1,556,357	2,009,091	1,881,119	1,705,808	2,025,980
PARKS & PUBLIC WORKS	356,003	405,087	421,197	557,156	506,002	532,902
MISCELLANEOUS	4,005	6,953	3,609	14,000	7,000	14,000
TOTAL EXPENDITURES	2,544,158	2,875,288	3,403,001	3,576,477	3,306,939	3,677,163
OTHER FINANCING USES	640,000	576,000	76,000	76,000	156,000	76,000
	640,000	576,000	76,000	76,000	156,000	76,000
TOTAL EXPENDITURES & OTHER FINANCING USES	3,184,158	3,451,288	3,479,001	3,652,477	3,462,939	3,753,163

GENERAL FUND BALANCE

	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
GENERAL FUND BALANCE 01/01	3,245,299	3,152,421	3,428,081	3,707,607	3,707,607	4,009,871
CHANGE IN FUND BALANCE	-92,878	275,660	279,526	0	302,264	0
GENERAL FUND BALANCE 12/31	3,152,421	3,428,081	3,707,607	3,707,607	4,009,871	4,009,871


2026 GENERAL FUND REVENUES
CHARGES FOR SERVICES 1%
FINES & FORFEITS 1%
MISCELLANEOUS 1%
INTER-GOVERNMENTAL 21%
LICENSES & PERMITS 3%
PROPERTY TAXES 73%


2026 GENERAL FUND EXPENDITURES
PARKS & PUBLIC WORKS 15%
MISCELLANEOUS 0%
GENERAL GOVERNMENT 30%
PUBLIC SAFETY 55%

GENERAL FUND REVENUE BUDGET

ACCOUNT 615810	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	PROPERTY TAXES						
30111	CURRENT AD VALOREM TAXES	1,776,644	1,873,764	2,066,418	2,109,776	2,109,776	2,223,728
30111	FISCAL DISPARITY	429,234	405,444	421,230	516,925	516,925	489,053
30112	DELINQUENT AD VALOREM	2,401	3,617	16,180	0	0	0
30113	DELINQUENT PENALTY	274	0	1,291	0	0	0
30114	TAX INCREMENT EXCESS	0	0	28,709	0	0	0
	TOTAL PROPERTY TAX LEVY	2,208,553	2,282,825	2,533,828	2,626,701	2,626,701	2,712,781
	LICENSES & PERMITS						
32110	CONTRACTOR LICENSES	105	1,570	560	0	100	500
32120	LIQUOR, WINE & THC LICENSES	8,312	8,312	6,311	6,500	6,500	6,500
32130	CIGARETTE & AMUSEMENT LICENSES	750	500	750	750	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	7,980	6,360	9,866	8,000	8,000	8,000
32150	RENTAL HOUSING LICENSE	9,750	7,700	8,400	8,500	8,500	8,500
32210	BUILDING PERMITS	118,354	160,068	59,935	64,000	50,000	64,000
32216	ZONING/DRIVEWAYS/FENCES	0	1,039	1,700	1,000	1,000	1,000
32220	MECHANICAL PERMITS	9,524	62,307	11,275	11,000	11,000	11,000
32230	PLUMBING PERMITS	4,750	5,458	4,895	4,000	4,000	4,000
32235	SIGN PERMITS	50	250	50	0	0	0
32240	OTHER PERMITS	6,696	6,621	7,123	5,000	6,000	5,000
	TOTAL LICENSES & PERMITS	166,271	260,184	110,865	108,750	95,850	109,250
	INTERGOVERNMENTAL						
33400	STATE GRANTS & AIDS (LGA)	603,532	615,810	759,971	759,971	759,971	759,971
33405	SNELLING/LARP CORRIDOR STUDY GRANT	0	14,045	34,400	0	0	0
33406	MN PUBLIC SAFETY AID LGA	0	224,272	0	0	0	0
33409	MCMA INTERN GRANT	0	0	3,500	0	0	0
33410	OTHER GRANTS (PERA & TREE DISASTER)	0	0	0	0	0	0
33411	STATE AID - POLICE	15,033	10,129	49,268	0	0	0
33440	INSURANCE PREMIUM - FIRE	0	0	0	5,000	0	0
33700	CABLE TV FRANCHISE FEES	33,725	32,405	28,938	31,000	30,000	31,000
33710	CLIMATE ACTION PLAN GRANT	0	0	0	46,075	46,075	0
	TOTAL INTERGOVERNMENTAL	652,290	896,660	876,077	842,046	836,046	790,971
	CHARGES FOR SERVICES						
34101	CITY FACILITY RENTAL	1,492	2,117	3,374	2,000	2,000	2,000
34120	PLAN CHECK FEES	5,517	17,775	8,025	10,000	6,000	10,000
34150	ZONING REVIEW FEES	0	600	0	0	500	500
34160	ADMINISTRATIVE FEES	0	121	1,100	200	100	100
34200	LAUDERDALE - PLOWING CONTRACT	12,150	24,604	25,219	26,030	26,030	26,811
34215	FIRE RENTAL HOUSING INSPECTIONS	100	300	150	0	0	0
34221	FALSE ALARMS - FIRE	760	60	0	0	0	0
34222	FALSE ALARMS - SECURITY	1,300	780	720	750	500	750
34500	TOBACCO COMPLIANCE	0	0	500	0	0	0
	TOTAL CHARGES FOR SERVICES	21,319	46,357	39,088	38,980	35,130	40,161
	FINES & FORFEITS						
35110	COURT FINES	18,385	17,962	18,168	15,000	15,000	15,000
	TOTAL FINES & FORFEITS	18,385	17,962	18,168	15,000	15,000	15,000
	SPECIAL ASSESSMENTS						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0	0
	MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	43,100	149,178	156,531	15,000	150,000	30,000
36212	TIF LOAN INTEREST	0	0	50	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENT	(48,269)	28,028	7,313	0	0	0
36233	CONTRIBUTION - AARP TAX	0	0	200	0	300	0
36400	MISCELLANEOUS	1,125	553	2,840	1,000	2,000	1,000
36401	MCMA INTERNSHIP	0	0	2,262	0	0	0
36420	INSURANCE REFUND	28,507	5,553	11,304	5,000	4,176	5,000
36480	SNOW REMOVAL	0	1,234	0	0	0	0
36490	MONSANTO PBC SETTLEMENT	0	17,414	0	0	0	0
	TOTAL MISCELLANEOUS	24,462	201,959	180,501	21,000	156,476	36,000
	TOTAL REVENUES	3,091,280	3,705,947	3,758,527	3,652,477	3,765,203	3,704,163
	OTHER FINANCING SOURCES						
39200	TRANSFERS	0	21,000	0	0	0	49,000
	TOTAL OTHER FINANCING SOURCES	0	21,000	0	0	0	49,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**3,091,280**	**3,726,947**	**3,758,527**	**3,652,477**	**3,765,203**	**3,753,163**

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	490,204	483,378	545,259	630,180	668,080	544,701
60510	MAYOR & CITY COUNCIL	19,710	19,800	19,800	19,800	19,800	19,800
60515	CITY COMMISSIONERS	0	0	0	21,000	2,500	21,000
60520	PART-TIME EMPLOYEES	50,918	51,758	55,609	13,500	12,000	16,900
60540	RINK ATTENDANTS-SEASONAL	2,237	2,190	430	4,000	1,000	4,000
61000	OVERTIME SALARY	0	0	0	1,000	0	0
64011	PERA CONTRIBUTIONS	35,727	38,549	45,801	48,310	46,760	42,086
64012	FICA CONTRIBUTIONS	42,781	42,118	46,228	52,770	53,350	44,910
64015	PAID LEAVE	0	0	0	0	0	5,249
64031	HOSPITALIZATION	61,350	60,034	76,539	109,400	83,850	93,435
64032	DENTAL	2,659	2,530	2,669	5,900	3,910	5,298
64033	LONG-TERM DISABILITY	939	1,070	364	1,619	800	1,416
64034	LIFE INSURANCE	1,272	1,225	1,255	1,940	1,578	1,573
64035		0	0	0	0	0	12,714
	TOTAL COMPENSATION	707,798	702,651	793,955	909,419	893,628	813,082
	MATERIALS & SUPPLIES						
70100	SUPPLIES	8,903	5,985	14,312	14,450	14,195	10,150
70110	SUPPLIES - MISC	9,873	12,385	9,520	9,500	8,500	9,500
70120	TOOLS	5,001	4,697	3,898	6,100	6,050	6,100
70410	LEGAL NOTICES	669	2,258	1,452	1,400	1,500	1,750
70420	NEWSLETTERS	6,303	6,613	5,293	8,100	8,050	8,100
70440	POLICE NEWS/INFORMATION	0	0	2,405	0	0	0
70500	POSTAGE	5,347	4,342	2,768	7,450	5,000	6,050
74000	MOTOR FUEL & LUBRICANTS	14,306	16,454	10,543	16,500	11,500	16,500
75000	BITUMINOUS PATCHING	1,374	5,002	571	5,000	500	5,000
75100	STREET SIGNS	483	1,120	1,811	600	900	600
77000	CLOTHING	2,083	1,444	629	2,000	1,400	2,000
	TOTAL MATERIALS & SUPPLIES	54,342	60,299	53,202	71,100	57,595	65,750
	OTHER SERVICES & CHARGES						
80100	ENGINEERING SERVICES	4,874	6,415	3,886	12,000	12,000	15,000
80200	LEGAL FEES	38,145	59,252	49,837	56,000	52,000	56,620
80210	ZONING CODE UPDATE	0	0	0	2,500	2,500	2,500
80300	ELECTION CONTRACT	21,800	21,800	21,800	23,975	23,976	25,000
80310	AUDIT	11,160	11,700	12,238	13,450	12,600	13,921
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	12,625	42,916	19,712	30,000	32,500	101,000
80332	FIRE SERVICE CONTRACT	168,713	177,718	176,390	180,359	180,359	184,417
80350	ACCUVOTE VOTING SERVICE	3,230	2,266	2,946	3,000	2,527	3,000
80400	CONSULTANT PLANNER	9,521	880	0	10,000	0	0
80450	SNELLING/LARP CORRIDOR STUDY	0	14,156	28,989	0	0	0
80460	CLIMATE ACTION PLAN	0	0	5,144	49,425	45,000	0
80500	GIS SUPPORT	940	1,431	1,006	1,400	1,100	1,500
80600	FINANCIAL SOFTWARE MAINTENANCE	7,601	9,441	8,539	9,000	9,181	9,315
81000	POLICE SERVICES	1,146,909	1,313,047	1,538,866	1,615,514	1,450,000	1,754,490
81010	SAFETY AID - POLICE SERVICES	0	0	224,274	0	0	0
81200	DISPATCH 911	33,588	31,652	32,957	45,079	38,592	46,957
81210	BLDG/MECHANICAL INSPECTORS	62,458	47,788	55,235	70,000	56,000	70,000
81220	MECHANICAL INSPECTORS	6,583	26,254	9,558	11,100	9,000	11,000
81230	PLUMBING INSPECTIONS	3,070	878	2,979	3,000	3,000	3,000
81300	ANIMAL CONTROL	308	769	701	800	500	0
83030	SNOW REMOVAL	6,948	12,015	8,637	15,000	8,000	15,000
84010	TREE TRIMMING	6,740	57,000	37,730	45,000	45,000	45,000
84020	TREE REMOVAL	8,025	11,065	8,900	15,000	14,000	15,000
84030	TREE PLANTING	0	0	1,278	25,000	25,000	25,000
84040	STORM DAMAGE	3,450	925	8,955	3,000	1,000	3,000
85010	TELEPHONE	379	850	1,358	1,250	1,600	1,300
85011	TELEPHONE - LANDLINE	766	767	802	800	860	900
85015	CELL PHONE	686	0	0	720	0	720
85020	ELECTRIC	6,451	7,894	3,301	5,700	7,350	11,600
85025	SOLAR ELECTRIC	11,611	11,810	14,155	17,000	15,000	15,000
85030	UTILITIES	9,256	6,207	4,577	9,000	5,135	7,000
85040	WATER	4,645	3,946	1,927	4,000	2,700	17,500
85050	CABLE TV	19,694	20,698	20,678	24,500	24,500	25,358
85060	WEBSITE	4,244	4,371	4,677	25,000	17,000	14,000
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	38,336	42,421	49,726	53,295	53,292	59,251
86010	MILEAGE	1,555	1,296	1,397	1,900	1,230	1,960
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	3,135	6,464	13,035	17,700	13,302	18,325
86101	MILEAGE	118	228	0	350	0	350
86105	TEMPORARY WARMING HOUSE	3,596	3,073	853	4,000	0	4,000
86110	MEMBERSHIPS	221	1,234	601	1,600	1,100	1,621
86130	MEETINGS	0	0	0	500	250	500
86140	COMMISSIONS	8,893	9,358	5,086	10,000	10,032	11,000
86500	COOPERATIVE SERVICE	11,287	17,246	17,846	18,800	18,296	40,000
87000	REPAIR AND MAINTENANCE	10,617	13,761	27,745	12,000	12,400	12,000
87010	MAINTENANCE CITY HALL	14,163	13,467	20,901	13,800	16,800	16,800
87100	PANIC BUTTON SECURITY	473	284	378	500	400	500
87120	GROUNDS MAINTENANCE	3,168	4,279	3,017	8,000	4,000	12,000
88000	INSURANCE & BONDS	64,065	71,183	76,122	92,441	67,314	92,517
88500	ELECTRONIC PAYMENT EXPENSE	660	667	331	700	600	725
89000	MISCELLANEOUS	4,353	17,625	16,880	20,900	13,220	20,635
89010	SPECIAL EVENTS	2,916	2,592	8,675	10,000	9,000	10,150
89070	ENERGY AUDIT INCENTIVE	0	1,250	1,220	1,500	1,500	1,500
89100	ENERGY REBATE PROGRAM	43	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	1,782,019	2,112,338	2,555,844	2,595,958	2,320,716	2,798,331
	TOTAL EXPENDITURES	2,544,158	2,875,288	3,403,001	3,576,477	3,271,939	3,677,163
	OTHER FINANCING USES						
97000	TRANSFERS	640,000	576,000	76,000	76,000	156,000	76,000
	TOTAL OTHER FINANCING USES	640,000	576,000	76,000	76,000	156,000	76,000
	TOTAL EXPENDITURES & OTHER USES	**3,184,158**	**3,451,288**	**3,479,001**	**3,652,477**	**3,427,939**	**3,753,163**

TOTAL GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	GENERAL GOVERNMENT						
111	LEGISLATIVE	44,037	53,832	48,450	78,120	58,283	100,039
112	ADMINISTRATIVE	285,852	290,517	298,750	327,550	312,924	339,444
113	FINANCE	170,632	191,454	212,480	255,742	269,831	204,977
114	LEGAL	7,760	29,567	19,837	27,500	24,500	27,500
115	ELECTIONS	25,851	24,537	26,298	28,275	27,503	29,500
116	COMMUNICATIONS	109,196	141,845	165,483	202,115	194,468	202,477
117	PLANNING & INSPECTIONS	157,252	175,139	197,806	204,900	200,620	200,343
	TOTAL GENERAL GOVERNMENT	800,580	906,891	969,103	1,124,202	1,088,129	1,104,281
	PUBLIC SAFETY						
121	EMERGENCY PREPAREDNESS	3,668	3,487	5,903	8,367	6,357	8,496
122	POLICE	1,180,805	1,345,467	1,796,798	1,661,393	1,489,092	1,801,447
123	PROSECUTION	30,385	29,685	30,000	31,000	30,000	31,620
124	FIREFIGHTING	168,713	177,718	176,390	180,359	180,359	184,417
	TOTAL PUBLIC SAFETY	1,383,570	1,556,357	2,009,091	1,881,119	1,705,808	2,025,980
	PARKS & PUBLIC WORKS						
131	CITY HALL & GROUNDS	107,313	100,179	98,176	108,956	98,512	116,792
132	STREETS	140,604	126,033	134,091	138,475	137,225	137,983
133	ENGINEERING	4,874	6,415	3,886	12,000	12,000	15,000
134	TREE PROGRAM	20,590	70,431	58,164	93,000	87,500	93,000
137	ENVIRONMENTAL	0	21,569	36,776	86,775	79,175	35,413
141	PARK MAINTENANCE & ADMINISTRATION	82,622	80,461	90,104	117,950	91,590	134,714
	TOTAL PARKS & PUBLIC WORKS	356,003	405,087	421,197	557,156	506,002	532,902
	MISCELLANEOUS						
192	CONTINGENCY	4,005	6,953	3,609	14,000	7,000	14,000
	TOTAL MISCELLANEOUS	4,005	6,953	3,609	14,000	7,000	14,000
	TOTAL EXPENDITURES	2,544,158	2,875,288	3,403,001	3,576,477	3,306,939	3,677,163
	OTHER FINANCING USES						
97000	TRANSFERS	640,000	576,000	76,000	76,000	156,000	76,000
	TOTAL OTHER FINANCING USES	640,000	576,000	76,000	76,000	156,000	76,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**3,184,158**	**3,451,288**	**3,479,001**	**3,652,477**	**3,462,939**	**3,753,163**

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60510	MAYOR & CITY COUNCIL	19,710	19,800	19,800	19,800	19,800	19,800
60515	CITY COMMISSIONERS	0	0	0	21,000	2,500	21,000
64011	PERA CONTRIBUTIONS	836	990	990	810	990	990
64012	FICA CONTRIBUTIONS	1,508	1,515	1,515	3,120	2,000	1,900
64015	PAID LEAVE	0	0	0	0	0	359
	TOTAL COMPENSATION	22,053	22,305	22,305	44,730	25,290	44,049
	MATERIALS & SUPPLIES						
70100	SUPPLIES	87	39	0	100	175	100
70410	LEGAL NOTICES	669	2,258	1,452	1,400	1,500	1,750
	TOTAL MATERIALS & SUPPLIES	756	2,297	1,452	1,500	1,675	1,850
	OTHER SERVICES & CHARGES						
86100	CONFERENCES/EDUCATION/TRAINING	975	2,551	1,712	2,500	2,600	2,500
86130	MEETINGS	0	0	0	500	250	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,893	9,358	5,086	10,000	10,032	11,000
86500	COOPERATIVE SERVICES (NYFS + TUBMAN)	11,287	17,246	17,846	18,800	18,296	40,000
88000	INSURANCE & BONDS	73	75	49	90	140	140
	TOTAL OTHER SERVICES & CHARGES	21,228	29,230	24,693	31,890	31,318	54,140
111	***TOTAL EXPENDITURES***	**44,037**	**53,832**	**48,450**	**78,120**	**58,283**	**100,039**

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	188,160	155,178	161,989	177,000	177,000	186,076
60520	PART-TIME EMPLOYEES/INCLUSION	9,027	10,140	7,600	5,000	0	5,000
64011	PERA CONTRIBUTIONS	11,155	11,699	12,441	13,650	13,000	13,956
64012	FICA CONTRIBUTIONS	15,070	12,433	12,148	14,000	13,000	14,650
64015	PAID LEAVE	0	0	0	0	0	1,637
64031	HOSPITALIZATION	22,405	15,477	24,680	30,000	25,000	31,500
64032	DENTAL	1,095	1,065	895	1,500	1,000	1,575
64033	LONG-TERM DISABILITY	246	250	107	500	200	525
64034	LIFE INSURANCE	216	195	199	500	250	525
	TOTAL COMPENSATION	247,375	206,437	220,060	242,150	229,450	255,444
	MATERIALS & SUPPLIES						
70100	SUPPLIES	6,101	4,015	3,500	5,500	5,500	5,500
70500	POSTAGE	2,243	2,034	917	4,400	2,000	3,000
	TOTAL MATERIALS & SUPPLIES	8,343	6,049	4,417	9,900	7,500	8,500
	OTHER SERVICES & CHARGES						
80330	CONSULTANT	10,250	41,475	18,493	25,000	30,000	25,000
86010	MILEAGE	964	198	173	300	300	300
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	1,353	2,200	9,222	8,000	8,000	8,000
86110	MEMBERSHIPS	51	675	40	700	200	700
87000	REPAIR OFFICE EQUIPMENT	878	1,439	2,537	1,500	1,900	1,500
88000	INSURANCE & BONDS	17,738	22,351	32,182	35,000	30,574	35,000
89000	MISCELLANEOUS	(1,101)	9,693	11,626	5,000	5,000	5,000
	TOTAL OTHER SERVICES & CHARGES	30,134	78,030	74,273	75,500	75,974	75,500
112	***TOTAL EXPENDITURES***	**285,852**	**290,517**	**298,750**	**327,550**	**312,924**	**339,444**
	OTHER FINANCING USES						
97000	TRANSFERS TO CAPITAL	114,000	50,000	50,000	50,000	60,000	50,000
	TOTAL OTHER FINANCING USES	114,000	50,000	50,000	50,000	60,000	50,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**399,852**	**340,517**	**348,750**	**377,550**	**372,924**	**389,444**

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	100,452	104,400	112,802	173,000	205,000	72,225
60520	PART-TIME FINANCE EMPLOYEES	18,582	29,935	39,302	0	0	0
64011	PERA CONTRIBUTIONS	8,437	10,051	11,384	13,000	11,000	5,450
64012	FICA CONTRIBUTIONS	9,064	10,212	11,573	13,400	16,000	5,100
64015	PAID LEAVE	0	0	0	0	0	636
64031	HOSPITALIZATION	10,417	10,867	10,651	22,300	10,000	4,000
64032	DENTAL	445	456	424	1,000	950	250
64033	LONG-TERM DISABILITY	285	324	78	400	250	200
64034	LIFE INSURANCE	600	573	555	642	800	300
64035	HEALTH CARE SAVINGS PLAN CONTRIBUTIONS	0	0	0	0	0	12,714
	TOTAL COMPENSATION	148,282	166,819	186,769	223,742	244,000	100,875
	MATERIALS & SUPPLIES						
70100	SUPPLIES	343	192	1,783	500	500	500
	TOTAL MATERIALS & SUPPLIES	343	192	1,783	500	500	500
	OTHER SERVICES & CHARGES						
80310	AUDIT	11,160	11,700	12,238	13,450	12,600	13,921
80330	FINANCIAL CONSULTANT	0	0	0	0	0	71,000
80600	SOFTWARE MAINTENANCE	7,601	9,441	8,539	9,000	9,181	9,315
86010	MILEAGE	585	686	780	1,000	550	1,035
86100	CONFERENCES/EDUCATION	70	0	0	5,000	500	5,175
86110	MEMBERSHIPS	170	460	460	600	600	621
88000	INSURANCE & BONDS	1,006	1,029	1,054	750	700	776
88500	POSITIVE PAY EXP	660	667	331	700	600	725
89000	MISCELLANEOUS	755	460	525	1,000	600	1,035
	TOTAL OTHER SERVICES & CHARGES	22,007	24,443	23,927	31,500	25,331	103,603
113	***TOTAL EXPENDITURES***	**170,632**	**191,454**	**212,480**	**255,742**	**269,831**	**204,977**

LEGAL EXPENDITURES (114)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	OTHER SERVICES & CHARGES						
80200	LEGAL FEES	7,760	29,567	19,837	25,000	22,000	25,000
80210	ZONING CODE UPDATE	0	0	0	2,500	2,500	2,500
	TOTAL OTHER SERVICES & CHARGES	7,760	29,567	19,837	27,500	24,500	27,500
114	***TOTAL EXPENDITURES***	**7,760**	**29,567**	**19,837**	**27,500**	**24,500**	**27,500**

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	MATERIALS & SUPPLIES						
70100	SUPPLIES	822	471	1,552	1,300	1,000	1,500
70500	POSTAGE	0	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	822	471	1,552	1,300	1,000	1,500
	OTHER SERVICES & CHARGES						
80300	ELECTION CONTRACT	21,800	21,800	21,800	23,975	23,976	25,000
80350	ACCUVOTE VOTING SERVICE	3,230	2,266	2,946	3,000	2,527	3,000
	TOTAL OTHER SERVICES & CHARGES	25,030	24,066	24,746	26,975	26,503	28,000
115	***TOTAL EXPENDITURES***	**25,851**	**24,537**	**26,298**	**28,275**	**27,503**	**29,500**
	OTHER FINANCING USES						
97000	TRANSFERS TO CAPITAL	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**25,851**	**24,537**	**26,298**	**28,275**	**27,503**	**29,500**

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	26,900	43,963	51,708	55,000	55,000	57,400
60520	PART-TIME EMPLOYEES (Special Events)	0	0	120	0	0	900
64011	PERA CONTRIBUTIONS	1,752	3,423	4,060	4,050	4,400	4,350
64012	FICA CONTRIBUTIONS	2,058	3,683	4,200	4,150	4,400	4,500
64015	PAID LEAVE	0	0	0	0	0	505
64031	HOSPITALIZATION	28	7,678	9,474	10,200	11,200	10,710
64032	DENTAL	0	207	256	500	400	525
64033	LONG-TERM DISABILITY	19	86	34	60	66	63
64034	LIFE INSURANCE	32	91	105	110	110	116
	TOTAL COMPENSATION	30,789	59,131	69,957	74,070	75,576	79,069
	MATERIALS & SUPPLIES						
70100	SUPPLIES	219	210	1,172	2,000	2,000	2,000
70420	NEWSLETTERS/INFORMATION	6,303	6,613	5,158	8,000	8,000	8,000
70440	POLICE NEWS/INFORMATION	0	0	2,405	0	0	0
70500	POSTAGE	3,104	2,307	1,815	3,000	3,000	3,000
	TOTAL MATERIALS & SUPPLIES	9,627	9,131	10,551	13,000	13,000	13,000
85010	TELEPHONE	379	850	1,358	1,250	1,600	1,300
85040	VIRTUAL COMMUNICATION	3,295	2,645	411	1,000	500	500
85050	CABLE TV	19,694	20,698	20,678	24,500	24,500	25,358
85060	WEBSITE	4,244	4,371	4,677	25,000	17,000	14,000
85070	TECHNICAL SUPPORT	38,252	42,421	49,726	53,295	53,292	59,251
86010	MILEAGE	0	7	0	0	0	0
89010	SPECIAL EVENTS	2,916	2,592	8,125	10,000	9,000	10,000
	TOTAL OTHER SERVICES & CHARGES	68,779	73,584	84,974	115,045	105,892	110,409
116	*TOTAL EXPENDITURES*	109,196	141,845	165,483	202,115	194,468	202,477
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**109,196**	**141,845**	**165,483**	**202,115**	**194,468**	**202,477**

PLANNING & INSPECTIONS EXPENDITURES (117)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	55,479	60,466	70,533	74,000	74,000	75,600
60520	PART-TIME FIRE INSPECTOR	5,720	5,213	8,588	7,500	12,000	10,000
64011	PERA CONTRIBUTIONS	3,511	4,638	5,955	6,050	6,100	5,700
64012	FICA CONTRIBUTIONS	4,860	4,824	6,010	6,200	6,200	6,550
64015	PAID LEAVE	0	0	0	0	0	753
64031	HOSPITALIZATION	4,718	5,567	5,661	11,000	9,500	11,550
64032	DENTAL	168	184	137	500	400	525
64033	LONG-TERM DISABILITY	68	102	45	150	100	158
64034	LIFE INSURANCE	107	93	93	150	100	158
	TOTAL COMPENSATION	74,630	81,086	97,021	105,550	108,400	110,993
	MATERIALS & SUPPLIES						
70100	SUPPLIES	0	0	0	50	20	50
	TOTAL MATERIALS & SUPPLIES	0	0	0	50	20	50
	OTHER SERVICES & CHARGES						
80400	CONSULTING PLANNER	9,521	880	0	10,000	0	0
80450	SNELLING/LARP CORRIDOR STUDY	0	14,156	28,989	0	0	0
80500	GIS SUPPORT	940	1,431	1,006	1,400	1,100	1,500
81210	BUILDING INSPECTORS	62,458	47,788	55,235	70,000	56,000	70,000
81220	MECHANICAL INSPECTORS	6,583	26,254	9,558	11,100	9,000	11,000
81230	PLUMBING INSPECTORS	3,070	878	2,979	3,000	3,000	3,000
86010	MILEAGE	6	405	445	600	300	600
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	913	1,252	1,000	1,000	1,000
86110	MEMBERSHIPS	0	99	101	300	300	300
89070	ENERGY AUDIT INCENTIVE	0	1,250	1,220	1,500	1,500	1,500
89100	ENERGY REBATE PROGRAM	43	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	82,622	94,053	100,784	99,300	72,200	89,300
117	*TOTAL EXPENDITURES*	157,252	175,139	197,806	204,900	180,620	200,343
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	20,000	0
	TOTAL OTHER FINANCING USES	0	0	0	0	20,000	0
117	***TOTAL EXPENDITURES***	**157,252**	**175,139**	**197,806**	**204,900**	**200,620**	**200,343**

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	2,433	2,150	4,204	4,500	4,400	4,500
60520	PART TIME EMERGENCY MGMT	0	0	0	1,000	0	1,000
64011	PERA CONTRIBUTIONS	39	158	310	350	320	340
64012	FICA CONTRIBUTIONS	186	148	285	400	300	420
64015	PAID LEAVE	0	0	0	0	0	48
64031	HOSPITALIZATION	418	392	771	900	750	945
64032	DENTAL	30	37	27	500	30	525
64033	LONG-TERM DISABILITY	6	6	3	9	4	9
64034	LIFE INSURANCE	3	5	3	8	3	8
	TOTAL COMPENSATION	3,116	2,896	5,603	7,667	5,807	7,796
	MATERIALS & SUPPLIES						
70120	SUPPLIES	0	0	0	100	50	100
	TOTAL MATERIALS & SUPPLIES	0	0	0	100	50	100
	OTHER SERVICES & CHARGES						
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	552	592	301	600	500	600
	TOTAL OTHER SERVICES & CHARGES	552	592	301	600	500	600
121	***TOTAL EXPENDITURES***	**3,668**	**3,487**	**5,903**	**8,367**	**6,357**	**8,496**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**3,668**	**3,487**	**5,903**	**8,367**	**6,357**	**8,496**

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	OTHER SERVICES & CHARGES						
81000	POLICE SERVICES	1,146,909	1,313,047	1,538,866	1,615,514	1,450,000	1,754,490
81010	SAFETY AID - POLICE SERVICES	0	0	224,274	0	0	0
81200	DISPATCH 911	33,588	31,652	32,957	45,079	38,592	46,957
81300	ANIMAL CONTROL	308	769	701	800	500	0
	TOTAL OTHER SERVICES & CHARGES	1,180,805	1,345,467	1,796,798	1,661,393	1,489,092	1,801,447
122	***TOTAL EXPENDITURES***	**1,180,805**	**1,345,467**	**1,796,798**	**1,661,393**	**1,489,092**	**1,801,447**

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER		ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
		OTHER SERVICES & CHARGES						
80200	LEGAL FEES		30,385	29,685	30,000	31,000	30,000	31,620
		TOTAL OTHER SERVICES & CHARGES	30,385	29,685	30,000	31,000	30,000	31,620
123		***TOTAL EXPENDITURES***	**30,385**	**29,685**	**30,000**	**31,000**	**30,000**	**31,620**

FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	OTHER SERVICES & CHARGES						
80332	FIRE SERVICE CONTRACT	168,713	177,718	176,390	180,359	180,359	184,417
	TOTAL OTHER SERVICES & CHARGES	168,713	177,718	176,390	180,359	180,359	184,417
124	***TOTAL EXPENDITURES***	**168,713**	**177,718**	**176,390**	**180,359**	**180,359**	**184,417**
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**168,713**	**177,718**	**176,390**	**180,359**	**180,359**	**184,417**

CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	19,895	20,653	23,970	25,680	25,680	25,100
60520	PART-TIME EMPLOYEES	1,760	0	0	0	0	0
64011	PERA CONTRIBUTIONS	1,624	1,357	1,786	1,800	1,800	1,900
64012	FICA CONTRIBUTIONS	1,552	1,467	1,699	1,850	1,850	1,950
64015	PAID LEAVE	0	0	0	0	0	221
64031	HOSPITALIZATION	4,822	4,456	5,908	7,400	6,000	7,770
64032	DENTAL	192	146	216	350	250	368
64033	LONG-TERM DISABILITY	55	53	17	75	30	79
64034	LIFE INSURANCE	57	46	49	80	50	84
	TOTAL COMPENSATION	29,956	28,178	33,644	37,235	35,660	37,471
	MATERIALS & SUPPLIES						
70110	SUPPLIES	9,873	11,488	8,427	9,000	8,000	9,000
	TOTAL MATERIALS & SUPPLIES	9,873	11,488	8,427	9,000	8,000	9,000
	OTHER SERVICES & CHARGES						
85015	CELL PHONE	686	0	0	720	0	720
85020	ELECTRIC	3,136	4,436	2,107	500	6,000	5,000
85025	SOLAR GARDEN	11,611	0	0	0	0	0
85030	NATURAL GAS	8,043	5,616	4,577	7,000	5,000	7,000
85040	WATER	820	874	1,055	2,000	1,500	2,000
85070	SEWER	72	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	737	801	849	800	852	900
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	13,413	13,132	18,218	13,000	16,000	16,000
87100	PANIC BUTTON SECURITY	473	284	378	500	400	500
88000	INSURANCE & BONDS	28,402	35,279	28,822	38,101	25,000	38,101
89000	MISCELLANEOUS	92	92	100	100	100	100
	TOTAL OTHER SERVICES & CHARGES	67,485	60,512	56,105	62,721	54,852	70,321
131	***TOTAL EXPENDITURES***	**107,313**	**100,179**	**98,176**	**108,956**	**98,512**	**116,792**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	10,000	0
	TOTAL OTHER FINANCING USES	0	0	0	0	10,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**107,313**	**100,179**	**98,176**	**108,956**	**108,512**	**116,792**

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	55,290	47,238	54,903	50,000	57,000	51,500
60520	PART-TIME EMPLOYEES	13,130	4,391	0	0	0	0
61000	OVERTIME SALARY	0	0	0	1,000	0	0
64011	PERA CONTRIBUTIONS	5,119	2,987	4,081	3,800	4,100	3,900
64012	FICA CONTRIBUTIONS	5,019	3,733	3,940	3,850	4,200	3,930
64015	PAID LEAVE	0	0	0	0	0	453
64031	HOSPITALIZATION	13,386	9,743	11,687	14,200	12,000	13,000
64032	DENTAL	502	305	429	750	500	750
64033	LONG-TERM DISABILITY	157	125	37	250	70	200
64034	LIFE INSURANCE	165	113	114	275	120	200
	TOTAL COMPENSATION	92,768	68,635	75,191	74,125	77,990	73,933
	MATERIALS & SUPPLIES						
70120	SUPPLIES	5,001	4,697	3,898	6,000	6,000	6,000
74000	MOTOR FUEL & LUBRICANTS	13,306	14,658	9,133	15,000	10,000	15,000
75000	BITUMINOUS PATCHING	1,374	5,002	571	5,000	500	5,000
75100	STREET SIGNS	483	1,120	1,811	600	900	600
77000	CLOTHING	2,083	1,444	629	2,000	1,400	2,000
	TOTAL MATERIALS & SUPPLIES	22,247	26,922	16,041	28,600	18,800	28,600
	OTHER SERVICES & CHARGES						
83030	SNOW REMOVAL	6,948	12,015	8,637	15,000	8,000	15,000
85030	OIL DISPOSAL	75	100	0	0	135	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	300	0	300
86101	MILEAGE	118	228	0	350	0	350
87000	REPAIR EQUIPMENT	9,740	12,322	25,208	10,500	10,500	10,500
87010	BOULEVARD MAINTENANCE	750	335	2,683	800	800	800
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	7,357	5,048	5,311	8,000	5,500	8,000
89000	MISCELLANEOUS	602	428	1,020	800	500	500
	TOTAL OTHER SERVICES & CHARGES	25,590	30,477	42,859	35,750	25,435	35,450
132	*TOTAL EXPENDITURES*	140,604	126,033	134,091	138,475	122,225	137,983
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	15,000	0
	TOTAL OTHER FINANCING USES	0	0	0	0	15,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**140,604**	**126,033**	**134,091**	**138,475**	**137,225**	**137,983**

ENGINEERING EXPENDITURES (133)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	OTHER SERVICES & CHARGES						
80100	ENGINEERING SERVICES	4,874	6,415	3,886	12,000	12,000	15,000
	TOTAL OTHER SERVICES & CHARGES	4,874	6,415	3,886	12,000	12,000	15,000
133	***TOTAL EXPENDITURES***	**4,874**	**6,415**	**3,886**	**12,000**	**12,000**	**15,000**

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROPOSED 2025	ESTIMATED 2025	PROPOSED 2026
	MATERIALS & SUPPLIES						
70110	SUPPLIES	0	0	82	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	0	82	0	0	0
	OTHER SERVICES & CHARGES						
80330	FORESTRY CONSULTANT	2,375	1,441	1,219	5,000	2,500	5,000
84010	TREE TRIMMING	6,740	57,000	37,730	45,000	45,000	45,000
84020	TREE REMOVAL	8,025	11,065	8,900	15,000	14,000	15,000
84030	TREE PLANTING	0	0	1,278	25,000	25,000	25,000
84040	STORM DAMAGE	3,450	925	8,955	3,000	1,000	3,000
	TOTAL OTHER SERVICES & CHARGES	20,590	70,431	58,082	93,000	87,500	93,000
134	***TOTAL EXPENDITURES***	**20,590**	**70,431**	**58,164**	**93,000**	**87,500**	**93,000**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**20,590**	**70,431**	**58,164**	**93,000**	**87,500**	**93,000**

ENVIRONMENTAL EXPENDITURES (137)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	0	7,732	13,664	15,000	14,000	14,500
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	485	1,005	1,050	1,050	1,100
64012	FICA CONTRIBUTIONS	0	592	1,046	1,200	1,100	1,110
64015	PAID LEAVE	0	0	0	0	0	128
64031	HOSPITALIZATION	0	17	0	2,200	1,900	2,200
64032	DENTAL	0	0	0	200	80	150
64033	LONG-TERM DISABILITY	0	20	9	25	20	25
64034	LIFE INSURANCE	0	16	20	25	25	25
	TOTAL COMPENSATION	0	8,862	15,744	19,700	18,175	19,238
	MATERIALS & SUPPLIES						
70110	SUPPLIES	0	897	1,012	500	500	500
70420	NEWSLETTERS/INFORMATION	0	0	135	100	50	100
70500	POSTAGE	0	0	36	50	0	50
	TOTAL MATERIALS & SUPPLIES	0	897	1,183	650	550	650
	OTHER SERVICES & CHARGES						
80460	CLIMATE ACTION PLAN	0	0	5,144	49,425	45,000	0
85025	SOLAR ELECTRIC	0	11,810	14,155	17,000	15,000	15,000
86010	MILEAGE	0	0	0	0	80	25
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	350	350
86110	MEMBERSHIPS	0	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	20	0
89010	SPECIAL EVENTS	0	0	550	0	0	150
	TOTAL OTHER SERVICES & CHARGES	0	11,810	19,849	66,425	60,450	15,525
137	***TOTAL EXPENDITURES***	**0**	**21,569**	**36,776**	**86,775**	**79,175**	**35,413**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**0**	**21,569**	**36,776**	**86,775**	**79,175**	**35,413**

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	COMPENSATION						
60100	REGULAR SALARIES	41,596	41,598	51,487	56,000	56,000	57,800
60520	PART-TIME EMPLOYEES	2,700	2,080	0	0	0	0
60540	RINK ATTENDANTS-SEASONAL	2,237	2,190	430	4,000	1,000	4,000
64011	PERA CONTRIBUTIONS	3,254	2,762	3,789	3,750	4,000	4,400
64012	FICA CONTRIBUTIONS	3,465	3,510	3,813	4,600	4,300	4,800
64015	PAID LEAVE	0	0	0	0	0	509
64031	HOSPITALIZATION	5,157	5,836	7,705	11,200	7,500	11,760
64032	DENTAL	227	130	285	600	300	630
64033	LONG-TERM DISABILITY	104	104	35	150	60	158
64034	LIFE INSURANCE	90	93	117	150	120	158
	TOTAL COMPENSATION	58,829	58,303	67,660	80,450	73,280	84,214
	MATERIALS & SUPPLIES						
70100	SUPPLIES	1,331	1,056	6,305	5,000	5,000	500
74000	MOTOR FUEL & LUBRICANTS	1,000	1,796	1,410	1,500	1,500	1,500
	TOTAL MATERIALS & SUPPLIES	2,331	2,852	7,714	6,500	6,500	2,000
	OTHER SERVICES & CHARGES						
85011	TELEPHONE - LANDLINE	766	767	802	800	860	900
85020	ELECTRIC	2,762	2,867	894	4,600	850	6,000
85030	NATURAL GAS	1,139	491	0	2,000	0	0
85040	WATER	530	428	461	1,000	700	15,000
85070	SEWER	12	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	100	0	100
86101	MILEAGE	0	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	3,596	3,073	853	4,000	0	4,000
86110	MEMBERSHIPS	0	0	0	0	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	3,168	4,279	3,017	8,000	4,000	12,000
88000	INSURANCE & BONDS	9,489	7,401	8,704	10,500	5,400	10,500
89000	MISCELLANEOUS	0	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	21,462	19,305	14,730	31,000	11,810	48,500
141	*TOTAL EXPENDITURES*	82,622	80,461	90,104	117,950	91,590	134,714
	OTHER FINANCING USES						
97000	TRANSFERS	526,000	526,000	26,000	26,000	51,000	26,000
	TOTAL OTHER FINANCING USES	526,000	526,000	26,000	26,000	51,000	26,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**608,622**	**606,461**	**116,104**	**143,950**	**142,590**	**160,714**

CONTINGENCY EXPENDITURES (192)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	PROPOSED 2026
	WAGES, SALARIES, & COMP						
64011	PERA	0	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0	0
	TOTAL WAGES, SALARIES & COMP	0	0	0	0	0	0
	OTHER SERVICES & CHARGES						
89000	MISCELLANEOUS	4,005	6,953	3,609	14,000	7,000	14,000
	TOTAL OTHER SERVICES & CHARGES	4,005	6,953	3,609	14,000	7,000	14,000
192	*TOTAL EXPENDITURES*	4,005	6,953	3,609	14,000	7,000	14,000
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**4,005**	**6,953**	**3,609**	**14,000**	**7,000**	**14,000**

SPECIAL REVENUE FUNDS

PURPOSE:

Special revenue funds (a type of governmental fund) are used to account for the proceeds of specific revenue sources (other than debt service or major capital projects) that are restricted to expenditures for specified purposes. The city presently has nine special revenue funds with budgets for 2026:

1. Park Programs (201)
2. Charitable Gambling (202)
3. Community Garden (203)
4. Water (204)
5. Recycling (206)
6. Community/Economic Development (208)
7. Street Lighting (209)
8. Community Inclusion (210)
9. Parking Management (211)

Annual appropriated budgets are adopted during the year for the city's special revenue funds.

BASIS OF ACCOUNTING & BUDGETING:

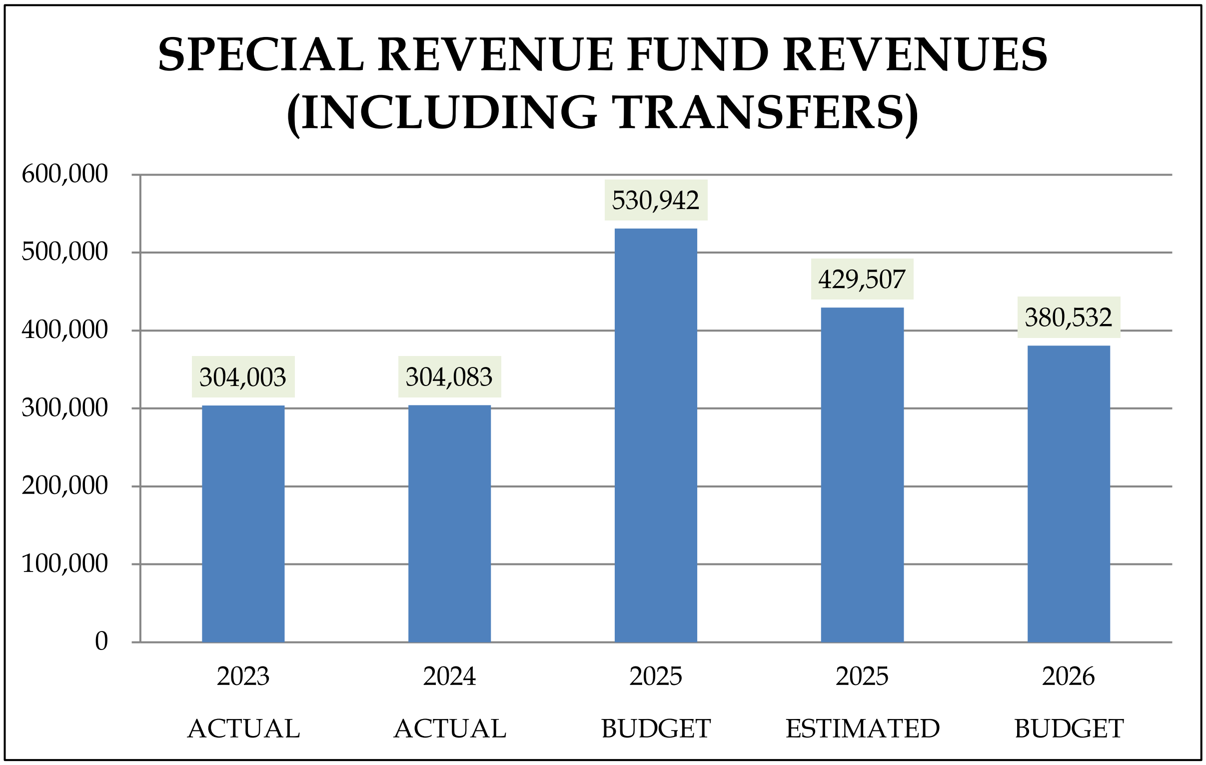
The measurement focus for special revenue funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

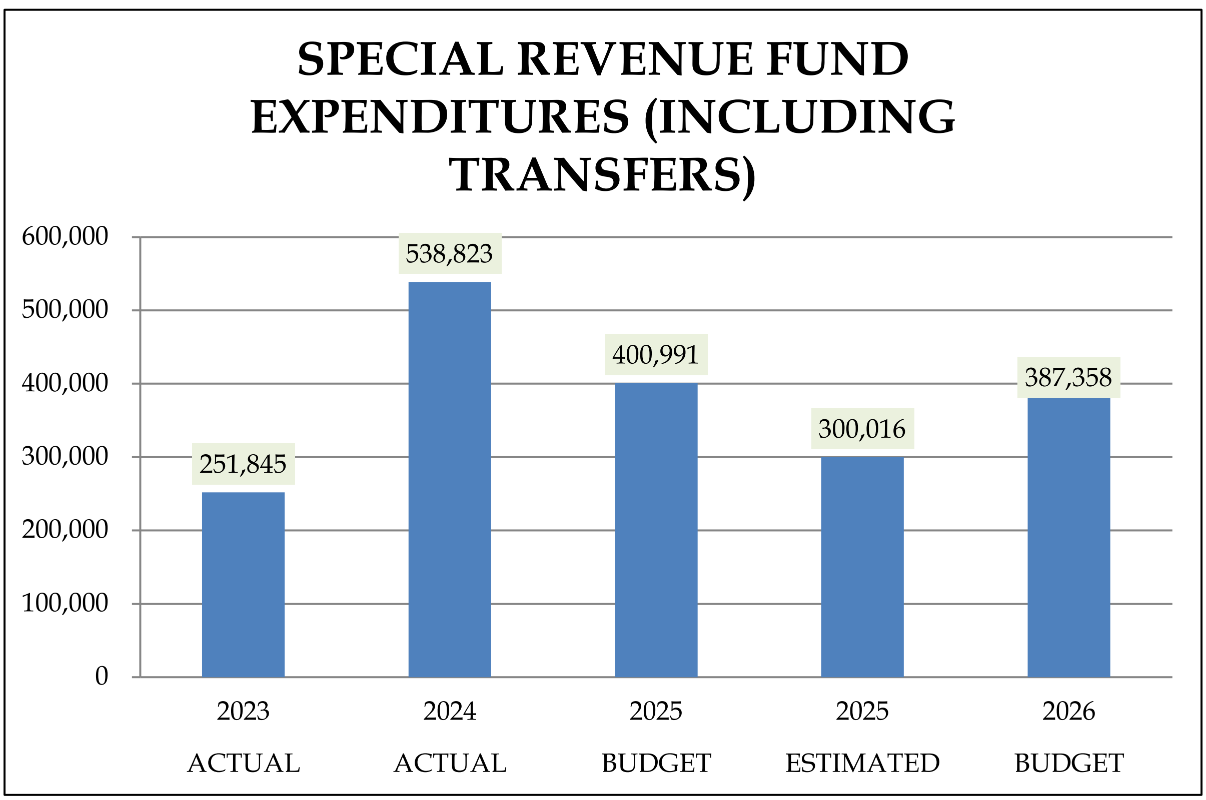
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

Budgets for special revenue funds are adopted on a basis consistent with generally accepted accounting principles in the United States of America.

TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
201	PARK PROGRAMS	20,474	24,023	14,700	15,500	14,500
202	CHARITABLE GAMBLING	41	21,288	10,000	6,800	6,500
203	COMMUNITY GARDEN	1,190	1,305	1,050	1,340	1,240
204	WATER	54,990	49,955	39,000	46,500	40,500
206	RECYCLING	120,828	131,939	143,500	148,500	159,900
208	COMMUNITY & ECONOMIC DEVELOPMENT	4,911	3,051	2,692	2,942	2,592
209	STREET LIGHTNING	43,380	44,004	43,000	40,000	43,000
210	COMMUNITY INCLUSION	2,190	2,518	1,000	2,000	1,000
211	PARKING MANAGEMENT	0	0	200,000	89,925	75,300
	TOTAL REVENUES	248,003	278,083	454,942	353,507	344,532
	OTHER FINANCING SOURCES					
39200	TRANSFERS	56,000	26,000	76,000	76,000	36,000
	TOTAL OTHER FINANCING SOURCES	56,000	26,000	76,000	76,000	36,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	304,003	304,083	530,942	429,507	380,532
	EXPENDITURES:					
-201	PARK PROGRAMS	32,711	47,008	50,951	37,705	51,960
-202	CHARITABLE GAMBLING	1,720	0	18,000	14,609	4,000
-203	COMMUNITY GARDEN	78	55	1,000	891	3,000
-204	WATER	13,416	14,907	15,315	15,400	16,361
-206	RECYCLING	117,427	135,842	155,800	155,650	169,556
-208	COMMUNITY & ECONOMIC DEVELOPMENT	5,671	2,444	8,850	810	850
-209	STREET LIGHTING	34,363	31,976	43,850	33,910	38,850
-210	COMMUNITY INCLUSION	16,460	6,590	21,250	860	850
-211	PARKING MANAGEMENT	0	0	85,975	40,181	52,932
	TOTAL EXPENDITURES	221,845	238,823	400,991	300,016	338,358
	OTHER FINANCING USES					
97000	TRANSFERS	30,000	300,000	0	0	49,000
	TOTAL OTHER FINANCING USES	30,000	300,000	0	0	49,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	251,845	538,823	400,991	300,016	387,358
	FUND BALANCE - JANUARY 1	481,966	534,124	299,384	299,384	428,875
	CHANGE IN FUND BALANCE	52,158	(234,740)	129,951	129,491	(6,826)
	FUND BALANCE - DECEMBER 31	534,124	299,384	429,335	428,875	422,049


SPECIAL REVENUE FUND REVENUES (INCLUDING TRANSFERS)
600,000
500,000
400,000
300,000
200,000
100,000
0
304,003
304,083
530,942
429,507
380,532
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET


SPECIAL REVENUE FUND EXPENDITURES (INCLUDING TRANSFERS)
600,000
500,000
400,000
300,000
200,000
100,000
0
251,845
538,823
400,991
300,016
387,358
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET

TOTAL SPECIAL REVENUE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	15,661	13,914	16,000	25,000	22,000
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
33612	UMN GOOD NEIGHBOR GRANT	0	7,299	0	0	0
	TOTAL INTERGOVERNMENTAL	15,661	21,213	16,000	25,000	22,000
	CHARGES FOR SERVICES					
34180	CHARGES FOR SERVICES	187,839	203,755	205,000	203,000	218,900
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
34310	RECREATION FEES/PARKING METER FEES	17,552	12,499	213,200	101,025	88,000
34500	COMMUNITY GARDEN PLOT FEE	950	950	950	990	1,140
	TOTAL CHARGES FOR SERVICES	206,341	217,204	419,150	305,015	308,040
	MISCELLANEOUS					
36200	*3% TAX*	0	14,278	7,000	4,000	4,000
36211	INTEREST ON INVESTMENTS	16,966	16,199	7,700	15,400	6,400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	4,851	607	0	0	0
36220	RENTS & ROYALTIES	4,184	2,092	2,092	2,092	2,092
36222	10% REQUIREMENT	0	6,490	3,000	2,000	2,000
36232	CONTRIBUTIONS-SCHOLARSHIP	0	0	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	0	0	0
36236	CONTRIBUTION PROGRAM SUPPORT	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	26,001	39,666	19,792	23,492	14,492
	TOTAL REVENUES	248,003	278,083	454,942	353,507	344,532
	OTHER FINANCING SOURCES					
39200	TRANSFERS	56,000	26,000	76,000	76,000	36,000
	TOTAL OTHER FINANCING SOURCES	56,000	26,000	76,000	76,000	36,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	304,003	304,083	530,942	429,507	380,532

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	35,047	45,451	51,350	49,300	53,300
60520	PART-TIME EMPLOYEES	0	0	2,500	0	0
60530	SEASONAL EMPLOYEES	659	3,289	23,625	13,850	29,100
64011	PERA CONTRIBUTIONS	2,612	3,327	3,850	3,670	3,850
64012	FICA CONTRIBUTIONS	2,637	3,601	5,790	4,730	6,010
64015	PAID LEAVE CONTRIBUTIONS	0	0	0	0	654
64031	HOSPITALIZATION	3,302	3,854	5,290	5,000	6,240
64032	DENTAL	153	137	285	190	300
64033	LONG-TERM DISABILITY	89	30	98	47	80
64034	LIFE INSURANCE	85	71	103	80	85
	TOTAL COMPENSATION	44,585	59,759	92,891	76,867	99,619
	MATERIALS & SUPPLIES					
70100	SUPPLIES	78	55	15,700	4,313	7,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	ADDITIONAL SUPPLIES	374	0	10,550	6,177	10,500
70420	NEWSLETTERS/PRINT & PUBLISHING	593	135	750	0	0
70440	PRINTING, PUBLISHING & ADVERTISING	0	692	2,500	250	2,250
70500	POSTAGE	95	36	400	0	0
73000	RECREATION EQUIPMENT & SIGNAGE	0	0	2,100	481	600
	TOTAL MATERIALS & SUPPLIES	1,140	918	32,000	11,221	20,350
	OTHER SERVICES & CHARGES					
80310	AUDIT	4,260	4,487	5,950	4,860	5,950
80330	FORESTRY CONSULTING/POLICE INSPECTION	0	0	0	0	0
80600	PERSONNEL/CONTRACT SUPPORT	0	0	5,000	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	4,961	1,696	8,000	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	101,439	113,512	126,000	125,450	135,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	RECYLING BULKY ITEMS	0	0	0	0	0
82050	SUSTAINABILITY	0	0	0	5,000	5,000
85000	TREE REMOVALS	0	0	0	0	0
85100	STUMP GRINDING	0	0	0	0	0
85020	STREET LIGHTING POWER	31,554	29,171	40,000	31,000	35,000
86000	TREE REPLANTING	0	0	0	0	0
86010	MILEAGE AND PARKING	0	0	1,600	0	0
86100	CONFERENCES/BACKGROUND CHECKS/SALES TAX	0	0	400	0	0
86105	INCLUSION TRAINING	15,750	5,842	15,000	50	0
87000	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	817	0	793	800
87120	REPAIRS & MAINTENANCE	1,498	1,356	1,300	1,300	1,300
87500	PARKMOBILE FEES	0	0	37,600	16,741	13,875
87700	INSTRUCTOR SPECIALTY	11,652	10,199	11,000	8,500	11,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	2,562	2,740	3,200	3,000	3,414
88600	RECREATION - SCHOLARSHIP	0	0	0	75	0
88800	UMN GOOD NEIGHBOR GRANT	0	7,303	0	0	0
89000	MISCELLANEOUS	24	0	150	150	150
89010	CLEAN-UP DAY ACTIVITIES	700	700	2,500	0	2,500
89070	HYDRANT MARKERS	0	323	400	400	400
89100	MISC - 3% EXPENSES	0	0	18,000	14,609	4,000
89200	MISC - 10% EXPENSES	1,720	0	0	0	0
	TOTAL MISCELLANEOUS	176,120	178,145	276,100	211,928	218,389
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TOTAL EXPENDITURES	221,845	238,823	400,991	300,016	338,358
	OTHER FINANCING USES					
97000	TRANSFERS	30,000	300,000	0	0	49,000
	TOTAL OTHER FINANCING USES	30,000	300,000	0	0	49,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	251,845	538,823	400,991	300,016	387,358

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	0	0	0	0	0
33612	UMN GOOD NEIGHBOR GRANT	0	7,299	0	0	0
	TOTAL INTERGOVERNMENTAL	0	7,299	0	0	0
	CHARGES FOR SERVICES					
34310	RECREATION FEES	17,552	12,499	13,200	12,000	13,000
	TOTAL CHARGES FOR SERVICES	17,552	12,499	13,200	12,000	13,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	2,313	4,086	1,500	3,500	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	609	140	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	2,921	4,225	1,500	3,500	1,500
201	*TOTAL REVENUES*	20,474	24,023	14,700	15,500	14,500
	OTHER FINANCING SOURCES					
39200	TRANSFERS	26,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING SOURCES	26,000	26,000	26,000	26,000	26,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	46,474	50,023	40,700	41,500	40,500
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	16,681	21,301	23,200	24,000	25,000
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	659	3,289	8,505	0	8,100
64011	PERA CONTRIBUTIONS	1,190	1,537	1,700	1,750	1,900
64012	FICA CONTRIBUTIONS	1,327	1,882	2,400	1,800	2,500
64015	PAID LEAVE	0	0	0	0	220
64031	HOSPITALIZATION	28	0	840	0	840
64032	DENTAL	0	0	100	0	100
64033	LONG-TERM DISABILITY	44	14	53	20	50
64034	LIFE INSURANCE	45	43	53	50	50
	TOTAL COMPENSATION	19,975	28,066	36,851	27,620	38,760
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	600	100	500
70300	RECREATION SUPPLIES	374	0	550	250	500
70440	PRINT & PUBLISHING & ADVERTISING	0	692	500	250	250
73000	RECREATION EQUIPMENT	0	0	100	100	100
	TOTAL MATERIALS & SUPPLIES	374	692	1,750	700	1,350
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
86010	MILEAGE	0	0	100	0	0
86100	CONFERENCES / EDUCATION/BACKGROUND CHECKS	0	0	400	0	0
87500	RENTAL OF EQUIPMENT	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	11,652	10,199	11,000	8,500	11,000
88000	INSURANCE & BONDS	0	0	0	0	0
88600	RECREATION - SCHOLARSHIP	0	0	0	75	0
88800	UMN GOOD NEIGHBOR GRANT	0	7,303	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	12,362	18,250	12,350	9,385	11,850
-201	*TOTAL EXPENDITURES*	32,711	47,008	50,951	37,705	51,960
	FUND BALANCE - JANUARY 1	57,718	71,481	74,496	74,496	78,291
	CHANGE IN FUND BALANCE	13,763	3,015	(10,251)	3,795	(11,460)
	FUND BALANCE - DECEMBER 31	71,481	74,496	64,245	78,291	66,831

CHARITABLE GAMBLING (202)

ACCOUNT NUMBER	ACCOUNT TITLE	**ACTUAL 2023**	**ACTUAL 2024**	**BUDGET 2025**	**ESTIMATED 2025**	**BUDGET 2026**
	REVENUES:					
	MISCELLANEOUS					
36200	*3% TAX*	0	14,278	7,000	4,000	4,000
36211	INTEREST ON INVESTMENTS	41	481	0	800	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	40	0	0	0
36222	10% REQUIREMENT	0	6,490	3,000	2,000	2,000
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	41	21,288	10,000	6,800	6,500
202	*TOTAL REVENUES*	41	21,288	10,000	6,800	6,500
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	41	21,288	10,000	6,800	6,500
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89100	MISC - 3% EXPENSES	0	0	18,000	14,609	4,000
89200	MISC - 10% EXPENSES	1,720	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	1,720	0	18,000	14,609	4,000
-202	*TOTAL EXPENDITURES*	1,720	0	18,000	14,609	4,000
	FUND BALANCE - JANUARY 1	1,679	(0)	21,288	21,288	13,479
	CHANGE IN FUND BALANCE	(1,679)	21,288	(8,000)	(7,809)	2,500
	FUND BALANCE - DECEMBER 31	(0)	21,288	13,288	13,479	15,979

COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	CHARGES FOR SERVICES					
34500	COMMUNITY GARDEN PLOT FEE	950	950	950	990	1,140
	TOTAL CHARGES FOR SERVICES	950	950	950	990	1,140
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	189	341	100	350	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	52	14	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	240	355	100	350	100
203	*TOTAL REVENUES*	1,190	1,305	1,050	1,340	1,240
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,190	1,305	1,050	1,340	1,240
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
70100	SUPPLIES	78	55	1,000	891	3,000
	TOTAL MATERIALS & SUPPLIES	78	55	1,000	891	3,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0
-203	*TOTAL EXPENDITURES*	78	55	1,000	891	3,000
	FUND BALANCE - JANUARY 1	4,938	6,050	7,299	7,299	7,748
	CHANGE IN FUND BALANCE	1,112	1,250	50	449	(1,760)
	FUND BALANCE - DECEMBER 31	6,050	7,299	7,349	7,748	5,988

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	**ACTUAL 2023**	**ACTUAL 2024**	**BUDGET 2025**	**ESTIMATED 2025**	**BUDGET 2026**
	REVENUES:					
	INTERGOVERNMENTAL					
33611	ST. PAUL WATER UTILITY	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34180	WATER CHARGES	44,243	48,016	38,000	45,000	40,000
	TOTAL CHARGES FOR SERVICES	44,243	48,016	38,000	45,000	40,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	8,264	1,895	1,000	1,500	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,483	44	0	0	0
	TOTAL MISCELLANEOUS	10,748	1,939	1,000	1,500	500
204	*TOTAL REVENUES*	54,990	49,955	39,000	46,500	40,500
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	7,725	8,034	8,600	8,300	8,600
64011	PERA CONTRIBUTIONS	579	603	650	620	650
64012	FICA CONTRIBUTIONS	522	547	590	570	660
64015	PAID LEAVE	0	0	0	0	76
64031	HOSPITALIZATION	2,608	2,569	2,800	2,500	2,800
64032	DENTAL	92	91	100	90	100
64033	LONG-TERM DISABILITY	23	6	10	7	10
64034	LIFE INSURANCE	22	9	15	10	15
	TOTAL COMPENSATION	11,571	11,859	12,765	12,097	12,911
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
86100	CONFERENCE & EDUCATION	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	817	0	793	800
87120	REPAIRS & MAINTENANCE	250	200	300	300	300
88500	BILLING FEES	884	961	1,000	1,000	1,100
89000	MISCELLANEOUS	0	0	0	0	0
89070	HYDRANT MARKERS	0	323	400	400	400
	TOTAL OTHER SERVICES & CHARGES	1,844	3,048	2,550	3,303	3,450
	CAPITAL OUTLAY					
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	*TOTAL EXPENDITURES*	13,416	14,907	15,315	15,400	16,361
	OTHER FINANCING USES					
97000	TRANSFERS	0	300,000	0	0	0
	TOTAL OTHER FINANCING USES	0	300,000	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING USES	13,416	314,907	15,315	15,400	16,361
	FUND BALANCE - JANUARY 1	255,809	297,384	32,431	32,431	63,531
	CHANGE IN FUND BALANCE	41,575	(264,953)	23,685	31,100	24,139
	FUND BALANCE - DECEMBER 31	297,384	32,431	56,116	63,531	87,670

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33610	COUNTY GRANT - RECYCLING	15,661	13,914	16,000	25,000	22,000
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	15,661	13,914	16,000	25,000	22,000
	CHARGES FOR SERVICES					
34180	SOLID WASTE FEE	101,699	113,877	125,000	120,000	136,900
	TOTAL CHARGES FOR SERVICES	101,699	113,877	125,000	120,000	136,900
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	2,712	4,000	2,500	3,500	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	755	147	0	0	0
	TOTAL MISCELLANEOUS	3,468	4,148	2,500	3,500	1,000
206	*TOTAL REVENUES*	120,828	131,939	143,500	148,500	159,900
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	10,641	16,116	17,050	17,000	17,200
64011	PERA CONTRIBUTIONS	843	1,187	1,300	1,300	1,300
64012	FICA CONTRIBUTIONS	787	1,172	1,300	1,300	1,350
64015	PAID LEAVE	0	0	0	0	151
64031	HOSPITALIZATION	666	1,285	1,500	2,500	2,600
64032	DENTAL	61	46	60	100	100
64033	LONG-TERM DISABILITY	22	10	20	20	20
64034	LIFE INSURANCE	18	18	20	20	20
	TOTAL COMPENSATION	13,038	19,834	21,250	22,240	22,741
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	3,000	1,000	2,000
70420	NEWSLETTERS	593	135	550	0	0
70500	POSTAGE	95	36	300	0	0
	TOTAL MATERIALS & SUPPLIES	688	171	3,850	1,000	2,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
82030	RECYCLING CONTRACTS	101,439	113,512	126,000	125,450	135,000
82040	BULKY ITEM RECYCLING	0	0	0	0	0
82050	SUSTAINABILITY	0	0	0	5,000	5,000
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	828	878	1,200	1,000	1,314
89000	MISCELLANEOUS	24	0	150	150	150
89010	CLEAN-UP DAY & MULCH ACTIVITIES	700	700	2,500	0	2,500
	TOTAL OTHER SERVICES & CHARGES	103,701	115,837	130,700	132,410	144,814
-206	*TOTAL EXPENDITURES*	117,427	135,842	155,800	155,650	169,556
	FUND BALANCE - JANUARY 1	101,043	104,444	100,540	100,540	93,390
	CHANGE IN FUND BALANCE	3,401	(3,904)	(12,300)	(7,150)	(9,656)
	FUND BALANCE - DECEMBER 31	104,444	100,540	88,240	93,390	83,735

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	560	921	600	850	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	167	37	0	0	0
36220	RENTS & ROYALTIES	4,184	2,092	2,092	2,092	2,092
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	4,911	3,051	2,692	2,942	2,592
208	*TOTAL REVENUES*	4,911	3,051	2,692	2,942	2,592
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	4,911	3,051	2,692	2,942	2,592
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
81900	OTHER PROFESSIONAL SERVICES	4,961	1,696	8,000	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIENCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	5,671	2,444	8,850	810	850
-208	*TOTAL EXPENDITURES*	5,671	2,444	8,850	810	850
	FUND BALANCE - JANUARY 1	20,327	19,567	20,174	20,174	22,306
	CHANGE IN FUND BALANCE	(760)	607	(6,158)	2,132	1,742
	FUND BALANCE - DECEMBER 31	19,567	20,174	14,016	22,306	24,048

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	**ACTUAL 2023**	**ACTUAL 2024**	**BUDGET 2025**	**ESTIMATED 2025**	**BUDGET 2026**
	REVENUES:					
	CHARGES FOR SERVICES					
34180	ELECTRIC CHARGES	41,897	41,862	42,000	38,000	42,000
	TOTAL CHARGES FOR SERVICES	41,897	41,862	42,000	38,000	42,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,153	2,048	1,000	2,000	1,000
36213	CHANGES IN FAIR VALUE OF INTEREST	329	94	0	0	0
	TOTAL MISCELLANEOUS	1,483	2,142	1,000	2,000	1,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
209	*TOTAL REVENUES*	43,380	44,004	43,000	40,000	43,000
	EXPENDITURES:					
	MATERIALS AND SUPPLIES					
70100	SUPPLIES	0	0	1,000	100	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	0	0	1,000	100	1,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
85020	STREET LIGHTING POWER	31,554	29,171	40,000	31,000	35,000
87120	REPAIR & MAINTENANCE	1,248	1,156	1,000	1,000	1,000
88500	BILLING FEES	850	902	1,000	1,000	1,000
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	34,363	31,976	42,850	33,810	37,850
-209	*TOTAL EXPENDITURES*	34,363	31,976	43,850	33,910	38,850
97000	TRANSFERS	30,000	0	0	0	0
	TOTAL OTHER FINANCING USES	30,000	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	64,363	31,976	43,850	33,910	38,850
	FUND BALANCE - JANUARY 1	62,261	71,278	83,306	83,306	89,396
	CHANGE IN FUND BALANCE	9,017	12,028	(850)	6,090	4,150
	FUND BALANCE - DECEMBER 31	71,278	83,306	82,456	89,396	93,546

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,734	2,426	1,000	2,000	1,000
36213	CHANGES IN FAIR VALUE OF INTEREST	456	92	0	0	0
36233	CONTRIBUTIONS FROM PARTICPANTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	2,190	2,518	1,000	2,000	1,000
210	*TOTAL REVENUES*	2,190	2,518	1,000	2,000	1,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	30,000	0	10,000	10,000	10,000
	TOTAL OTHER FINANCING SOURCES	30,000	0	10,000	10,000	10,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	32,190	2,518	11,000	12,000	11,000
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARY	0	0	0	0	0
64011	PERA CONSTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
	MATERIALS AND SUPPLIES					
70100	SUPPLIES	0	0	100	0	0
70420	NEWSLETTER/PRINTING & PUBLISHING	0	0	200	0	0
70500	POSTAGE	0	0	100	0	0
	TOTAL MATERIALS AND SUPPLIES	0	0	400	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
80600	PERSONNEL/CONTRACT SERVICES	0	0	5,000	0	0
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	0	0
86105	INCLUSION EFFORTS	15,750	5,842	15,000	50	0
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	16,460	6,590	20,850	860	850
-210	*TOTAL EXPENDITURES*	16,460	6,590	21,250	860	850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	16,460	6,590	21,250	860	850
	FUND BALANCE - JANUARY 1	37,766	53,496	49,424	49,424	60,564
	CHANGE IN FUND BALANCE	15,730	(4,072)	(10,250)	11,140	10,150
	FUND BALANCE - DECEMBER 31	53,496	49,424	39,174	60,564	70,714

PARKING MANAGEMENT (211)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34310	PARKING METER FEES	0	0	200,000	89,025	75,000
	TOTAL CHARGES FOR SERVICES	0	0	200,000	89,025	75,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	0	0	900	300
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	900	300
211	*TOTAL REVENUES*	0	0	200,000	89,925	75,300
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	40,000	40,000	0
	TOTAL OTHER FINANCING SOURCES	0	0	40,000	40,000	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	240,000	129,925	75,300
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	0	0	2,500	0	2,500
60520	PART-TIME EMPLOYEES	0	0	2,500	0	0
60530	SEASONAL EMPLOYEES	0	0	15,120	13,850	21,000
64011	PERA CONTRIBUTIONS	0	0	200	0	0
64012	FICA CONTRIBUTIONS	0	0	1,500	1,060	1,500
64015	PAID LEAVE CONTRIBUTIONS	0	0	0	0	207
64031	HOSPITALIZATION	0	0	150	0	0
64032	DENTAL	0	0	25	0	0
64033	LONG-TERM DISABILITY	0	0	15	0	0
64034	LIFE INSURANCE	0	0	15	0	0
	TOTAL COMPENSATION	0	0	22,025	14,910	25,207
	MATERIALS AND SUPPLIES					
70100	SUPPLIES	0	0	10,000	2,222	500
70300	AMBASSADOR SUPPLIES	0	0	10,000	5,927	10,000
70440	PRINT, PUBLISHING & ADVERTISING	0	0	2,000	0	2,000
73000	ADDITIONAL SIGNAGE	0	0	2,000	381	500
	TOTAL MATERIALS AND SUPPLIES	0	0	24,000	8,530	13,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	850	0	850
86010	MILEAGE/VEHICLE USAGE	0	0	1,500	0	0
86100	SALES TAX	0	0	0	0	0
87500	PARKMOBILE FEES	0	0	37,600	16,741	13,875
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	39,950	16,741	14,725
-211	*TOTAL EXPENDITURES*	0	0	85,975	40,181	52,932
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	49,000
	TOTAL OTHER FINANCING USES	0	0	0	0	49,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	85,975	40,181	101,932
	FUND BALANCE - JANUARY 1	0	0	0	0	89,744
	CHANGE IN FUND BALANCE	0	0	154,025	89,744	(26,632)
	FUND BALANCE - DECEMBER 31	0	0	154,025	89,744	63,112

DEBT SERVICE FUNDS

PURPOSE:

Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. The city has four debt service funds to display outstanding long-term debt.

1. 2023 G.O. Improvement Series 2023A (306)
2. 2025 Tax Abatement & G.O Improvement Series (311)
3. 2021 G.O Improvement Series 2021A (313)
4. 2017 G.O. Improvement Series 2017A (316)

BASIS OF ACCOUNTING & BUDGETING:

Debt service funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred. Major exceptions to this basis are the payments for principal and interest on general long-term debt, which are recognized when due.

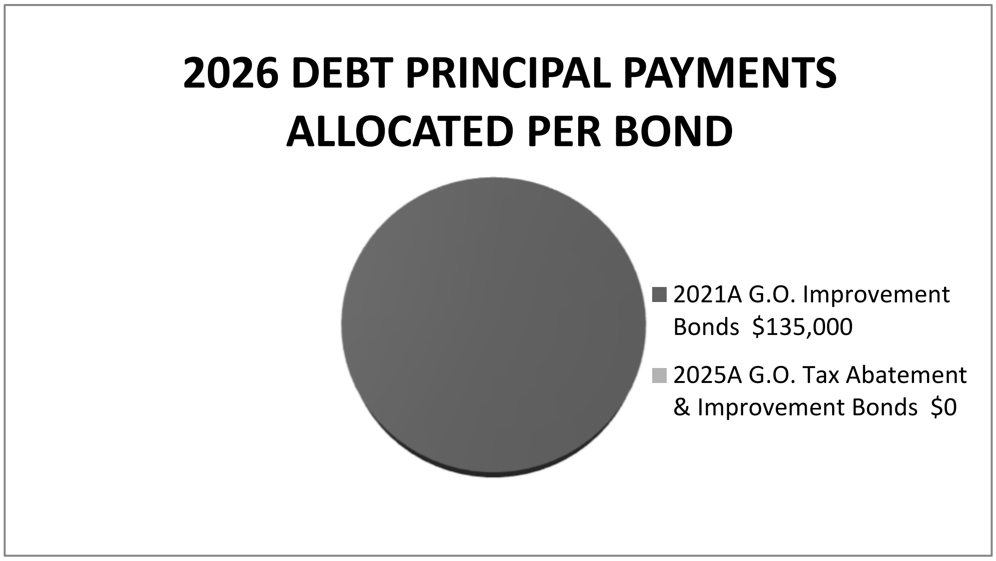
The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2026	135,000	95,953
2027	220,000	89,375
2028	135,000	82,525
2029	135,000	75,775
2030	145,000	68,775
2031	145,000	61,525
2032	155,000	54,025
2033	160,000	46,150
2034	165,000	38,025
2035	170,000	29,650
2036	180,000	20,900
2037	75,000	14,900
2038	80,000	11,800
2039	80,000	8,600
2040	85,000	5,300
2041	90,000	1,800
TOTAL:	2,155,000	705,078

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
306	2023 GO IMPROVEMENT SERIES 2023A	0	119,829	113,000	117,552	41,000
311	2025 TAX ABATEMENT & GO IMPROVEMENT SERIES 2025A	0	0	0	0	215,627
313	2021 GO IMPROVEMENT BOND SERIES 2021	116,973	119,467	104,081	115,081	23,000
316	2017 GO IMPROVEMENT SERIES 2017A	131,508	62,393	5,000	2,415	0
	TOTAL REVENUES	248,481	301,689	222,081	235,048	279,627
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	715,000	631,503	0
	TOTAL OTHER FINANCING SOURCES	0	0	715,000	631,503	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	248,481	301,689	937,081	866,551	279,627
	EXPENDITURES:					
-306	2023 GO IMPROVEMENT SERIES 2023A	0	23,258	118,754	540,597	850
-311	2025 TAX ABATEMENT & GO IMPROVEMENT SERIES 2025A	0	0	0	0	97,753
-313	2021 GO IMPROVEMENT SERIES 2021A	143,185	144,470	147,600	144,560	144,900
-316	2017 GO IMPROVEMENT SERIES 2017A	135,710	132,373	137,800	143,590	0
	TOTAL EXPENDITURES	278,895	300,101	404,154	828,747	243,503
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	320,000	241,978	0
	TOTAL OTHER FINANCING USES	0	0	320,000	241,978	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	278,895	300,101	724,154	1,070,725	243,503
	FUND BALANCE - JANUARY 1	576,360	545,946	547,534	547,534	343,360
	CHANGE IN FUND BALANCE	(30,414)	1,588	212,927	(204,174)	36,124
	FUND BALANCE - DECEMBER 31	545,946	547,534	760,461	343,360	379,484

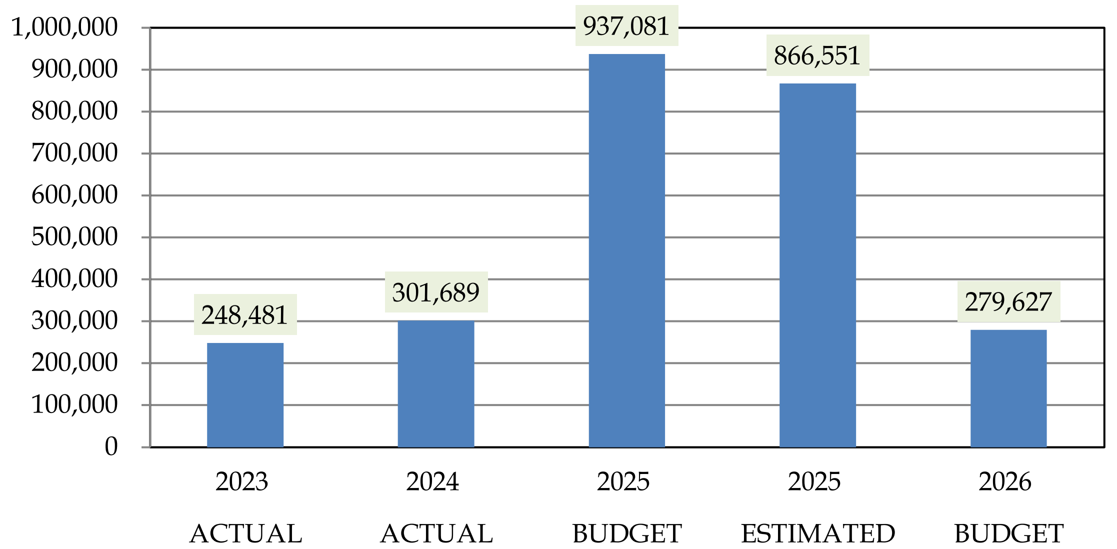


BOND	PRINCIPAL	INTEREST	TOTAL
2021A G.O. Improvement Bonds	$ 135,000	$ 4,050	$ 139,050
2025A G.O. Tax Abatement & Improvement Bonds	$ 0	$ 91,903	$ 91,903
	$ 135,000	$ 95,953	$ 230,953

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

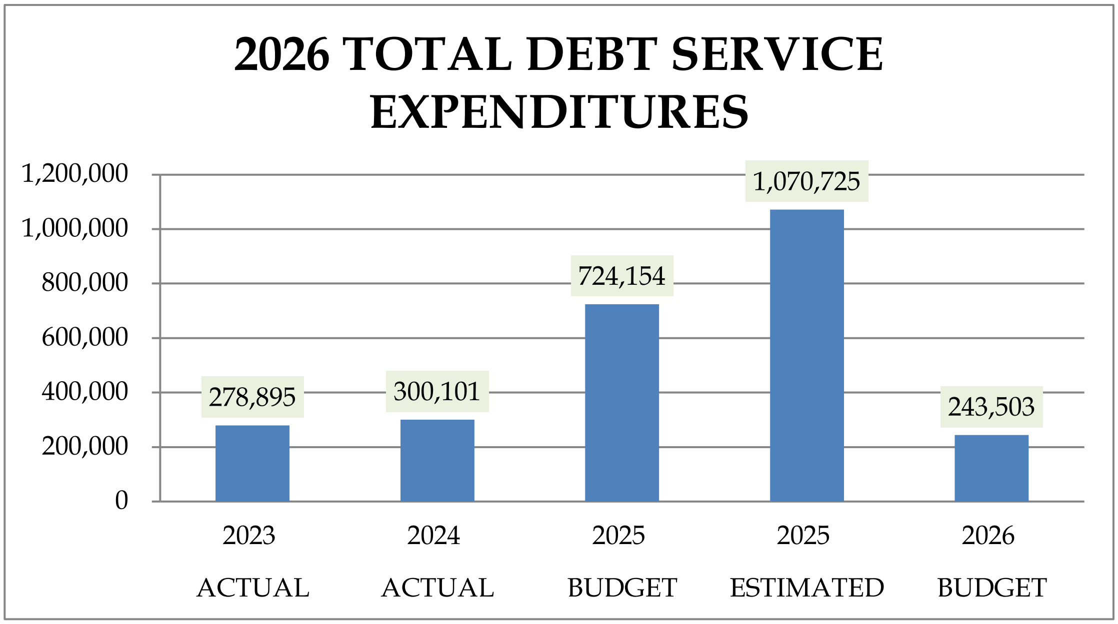
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	189,686	189,686	148,081	148,058	169,627
	TOTAL PROPERTY TAX LEVY	189,686	189,686	148,081	148,058	169,627
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	38,299	72,623	65,000	60,115	105,000
36101	SPECIAL ASSESSMENTS - LINDIG/ALLEY	3,504	19,677	2,000	12,275	2,000
	TOTAL SPECIAL ASSESSMENTS	41,803	92,299	67,000	72,390	107,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	12,361	18,689	7,000	14,600	3,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	4,632	1,014	0	0	0
36420	SALE OF EQUIPMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	16,992	19,704	7,000	14,600	3,000
	TOTAL REVENUES	248,481	301,689	222,081	235,048	279,627
	OTHER FINANCING SOURCES					
39130	*BOND PROCEEDS*	0	0	0	0	0
39200	TRANSFERS	0	0	715,000	631,503	0
	TOTAL OTHER FINANCING SOURCES	0	0	715,000	631,503	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	248,481	301,689	937,081	866,551	279,627

2026 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	1,420	2,244	2,550	2,420	2,550
	TOTAL OTHER SERVICES & CHARGES	1,420	2,244	2,550	2,420	2,550
	DEBT SERVICE					
94000	BOND PRINCIPAL	255,000	255,000	357,000	785,000	135,000
94500	BOND INTEREST	21,525	37,088	29,604	23,312	95,953
94900	BOND FEES	950	5,770	15,000	18,015	10,000
	TOTAL DEBT SERVICE	277,475	297,858	401,604	826,327	240,953
	TOTAL EXPENDITURES	278,895	300,101	404,154	828,747	243,503
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	320,000	241,978	0
	TOTAL OTHER FINANCING USES	0	0	320,000	241,978	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	278,895	300,101	724,154	1,070,725	243,503


2026 TOTAL DEBT SERVICE EXPENDITURES
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
278,895
300,101
724,154
1,070,725
243,503
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET

G.O. IMPROVEMENT BONDS, SERIES 2023A (306)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAX					
30111	DEBT LEVY PROPERTY TAX	0	67,087	67,000	66,977	0
	TOTAL PROPERTY TAX LEVY	0	67,087	67,000	66,977	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS - GARDEN AVE	0	35,394	45,000	40,000	40,000
36101	SPECIAL ASSESSMENTS - ALLEY	0	15,522	0	10,275	0
	TOTAL SPECIAL ASSESSMENTS	0	50,916	45,000	50,275	40,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	1,648	1,000	300	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	179	0	0	0
	TOTAL MISCELLANEOUS	0	1,827	1,000	300	1,000
306	*TOTAL REVENUES*	0	119,829	113,000	117,552	41,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	545,000	465,640	0
	TOTAL OTHER FINANCING SOURCES	0	0	545,000	465,640	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	119,829	658,000	583,192	41,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	748	850	810	850
	TOTAL OTHER SERVICES & CHARGES	0	748	850	810	850
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	0	92,000	520,000	0
94500	BOND INTEREST	0	21,913	20,904	14,612	0
94900	BOND FEES	0	598	5,000	5,175	0
	TOTAL DEBT SERVICE	0	22,510	117,904	539,787	0
-306	*TOTAL EXPENDITURES*	0	23,258	118,754	540,597	850
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	0	23,258	118,754	540,597	850
	FUND BALANCE - JANUARY 1	0	0	96,571	96,571	139,166
	CHANGE IN FUND BALANCE	0	96,571	539,246	42,595	40,150
	FUND BALANCE - DECEMBER 31	0	96,571	635,817	139,166	179,316

G.O. TAX ABATEMENT AND IMPROVEMENT BOND, SERIES 2025A (311)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAX					
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	169,627
	TOTAL PROPERTY TAX LEVY	0	0	0	0	169,627
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	45,000
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	45,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	0	0	0	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	0	1,000
311	*TOTAL REVENUES*	0	0	0	0	215,627
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0	0	215,627
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	0	0	850
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	850
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	0	0	0	0
94500	BOND INTEREST	0	0	0	0	91,903
94900	BOND FEES	0	0	0	0	5,000
	TOTAL DEBT SERVICE	0	0	0	0	96,903
-311	*TOTAL EXPENDITURES*	0	0	0	0	97,753
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	0	0	0	0	97,753
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	117,874
	FUND BALANCE - DECEMBER 31	0	0	0	0	117,874

2021 G.O. IMPROVEMENT BOND SERIES 2021A (313)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAX					
30111	DEBT LEVY PROPERTY TAX	77,606	82,021	81,081	81,081	0
	TOTAL PROPERTY TAX	77,606	82,021	81,081	81,081	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	34,382	33,238	20,000	20,000	20,000
36101	SPECIAL ASSESSMENTS - LINDIG	3,504	4,154	2,000	2,000	2,000
	TOTAL SPECIAL ASSESSMENTS	37,886	37,392	22,000	22,000	22,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	702	(71)	1,000	12,000	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	779	124	0	0	0
	TOTAL MISCELLANEOUS	1,481	54	1,000	12,000	1,000
313	*TOTAL REVENUES*	116,973	119,467	104,081	115,081	23,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	170,000	165,863	0
	TOTAL OTHER FINANCING SOURCES	0	0	170,000	165,863	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	116,973	119,467	274,081	280,944	23,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
	TOTAL OTHER SERVICES & CHARGES	710	748	850	810	850
	DEBT SERVICE					
94000	BOND PRINCIPAL	130,000	130,000	135,000	135,000	135,000
94500	BOND INTEREST	12,000	9,400	6,750	6,750	4,050
94900	BOND FEES	475	4,323	5,000	2,000	5,000
	TOTAL DEBT SERVICE	142,475	143,723	146,750	143,750	144,050
-313	*TOTAL EXPENDITURES*	143,185	144,470	147,600	144,560	144,900
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	143,185	144,470	147,600	144,560	145,750
	FUND BALANCE - JANUARY 1	119,025	92,813	67,810	67,810	204,193
	CHANGE IN FUND BALANCE	(26,212)	(25,004)	126,481	136,384	(122,750)
	FUND BALANCE - DECEMBER 31	92,813	67,810	194,291	204,193	81,443

2017 G. O. IMPROVEMENT BONDS SERIES 2017A (316)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	112,080	40,579	0	0	0
	TOTAL PROPERTY TAX LEVY	112,080	40,579	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	3,917	3,991	0	115	0
	TOTAL SPECIAL ASSESSMENTS	3,917	3,991	0	115	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	11,659	17,112	5,000	2,300	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	3,853	711	0	0	0
	TOTAL MISCELLANEOUS	15,512	17,823	5,000	2,300	0
316	*TOTAL REVENUES*	131,508	62,393	5,000	2,415	0
	OTHER FINANCING SOURCES					
39130	*BOND PROCEEDS*	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	131,508	62,393	5,000	2,415	0
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	710	748	850	800	0
	TOTAL OTHER SERVICES & CHARGES	710	748	850	800	0
	DEBT SERVICE					
94000	BOND PRINCIPAL	125,000	125,000	130,000	130,000	0
94500	BOND INTEREST	9,525	5,775	1,950	1,950	0
94900	BOND FEES	475	850	5,000	10,840	0
	TOTAL DEBT SERVICE	135,000	131,625	136,950	142,790	0
-316	*TOTAL EXPENDITURES*	135,710	132,373	137,800	143,590	0
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	0	320,000	241,978	0
	TOTAL OTHER FINANCING USES	0	0	320,000	241,978	0
	TOTAL EXPENDITURES AND OTHER FINANCING	135,710	132,373	457,800	385,568	0
	FUND BALANCE - JANUARY 1	457,335	453,133	383,153	383,153	0
	CHANGE IN FUND BALANCE	(4,202)	(69,980)	(132,800)	(383,153)	0
	FUND BALANCE - DECEMBER 31	453,133	383,153	250,353	0	0

CAPITAL PROJECTS FUNDS

PURPOSE:

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

1. General Capital Improvements (401)
2. Public Safety Capital Improvements (402)
3. Parks/Recreation/Public Facilities Capital Improvements (403)
4. Tax Increment Financing District #1-3 Improvements (414)
5. Tax Increment Financing District #1-4 Improvements (415)
6. Infrastructure Improvements (419)
7. Falcon Woods & Northome (424)
8. 2021 Street Project (426)
9. Amber Union – historical (428)
10. 2023 Street Project/Garden Avenue (429)
11. UMN Les Bolstad Golf Course Redevelopment (432)

Annual appropriated budgets are not adopted for capital projects funds because effective budgetary control is alternatively accomplished through the use of project controls. However, capital projects fund budgets along with a ten year capital improvement plan are prepared by staff and reviewed by the city council to assist in the city's overall financial planning.

BASIS OF ACCOUNTING & BUDGETING:

The measurement focus for capital projects funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available, spendable resources.

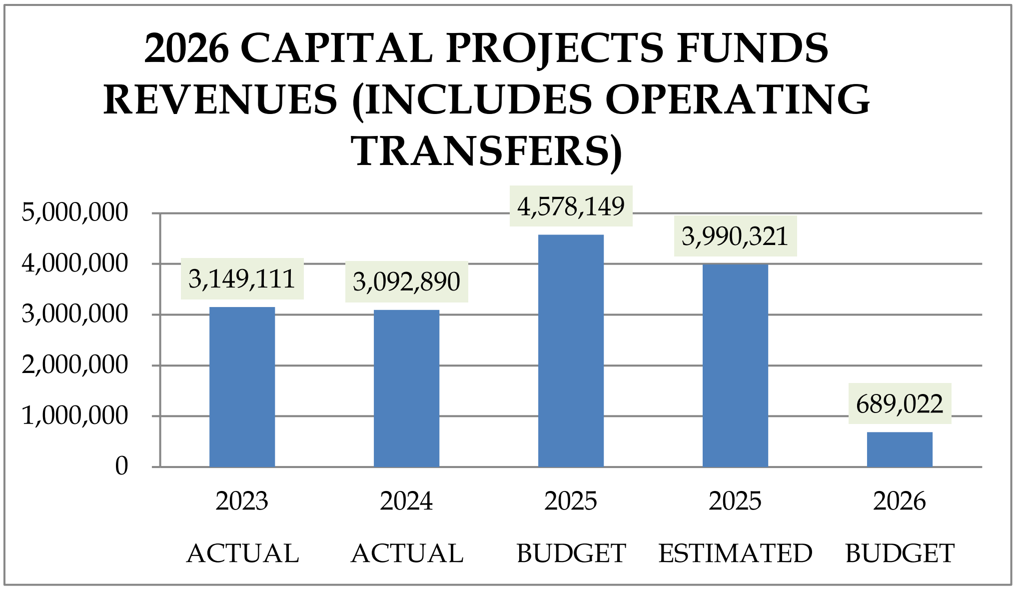
Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, rather than in the governmental funds.

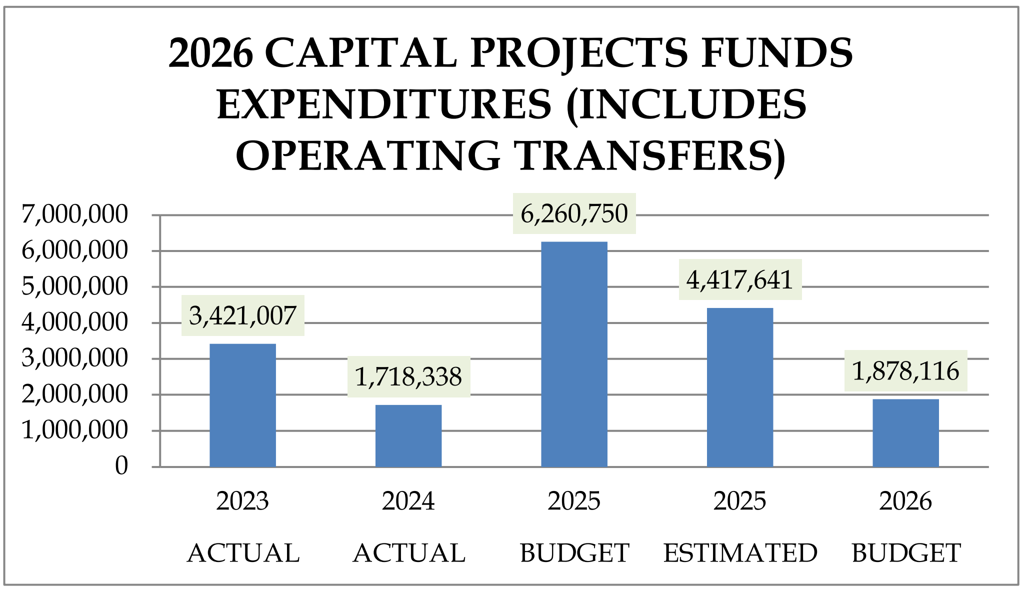
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

Budgets for capital projects funds are adopted on a basis consistent with generally accepted accounting principles in the United States of America.

TOTAL CAPITAL PROJECTS FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
401	GENERAL CAPITAL	27,987	32,547	16,000	28,000	14,500
402	PUBLIC SAFETY CAPITAL	1,158	1,208	300	600	300
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	41,076	170,852	30,000	100,000	30,000
414	TIF DISTRICT #1-3 IMPROVEMENTS	359,638	386,522	400,200	104,000	230,500
415	TIF DISTRICT #1-4 IMPROVEMENTS	14,971	276,375	275,100	45,550	45,100
419	INFRASTRUCTURE IMPROVEMENTS	690,308	399,167	329,549	382,272	327,222
424	FALCON WOODS	0	0	655,000	705,001	200
426	2021 STREET PROJECT	6,566	9,607	1,000	7,000	1,000
428	AMBER UNION	10,740	2,402	0	0	0
429	2023 STREET PROJECT/GARDEN AVE	519,667	16,072	11,000	2,807	200
432	UMN LES BOLSTAT GOLF COURSE REDEVELOPMENT	0	0	0	0	0
	TOTAL REVENUES	1,672,111	1,294,753	1,718,149	1,375,230	649,022
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	520,000	0	875,000	1,005,411	0
39140	INDURANCE & BONDS	0	99,594	0	0	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	957,000	1,698,543	485,000	565,000	40,000
39210	BOND PROCEEDS	0	0	1,500,000	1,044,680	0
	TOTAL OTHER FINANCING SOURCES	1,477,000	1,798,136	2,860,000	2,615,091	40,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	3,149,111	3,092,890	4,578,149	3,990,321	689,022
	EXPENDITURES:					
-401	GENERAL CAPITAL	5,546	17,705	40,850	53,810	15,850
-402	PUBLIC SAFETY CAPITAL	9,311	5,208	10,850	9,085	850
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	1,233,326	215,480	3,076,950	1,701,781	1,344,966
-414	TIF DISTRICT #1-3 IMPROVEMENTS	386,935	375,910	408,350	107,810	237,850
-415	TIF DISTRICT #1-4 IMPROVEMENTS	16,477	264,273	262,350	45,810	45,850
-419	INFRASTRUCTURE IMPROVEMENTS	299,183	455,676	38,850	47,885	60,850
-424	FALCON WOODS	0	0	1,415,850	1,506,010	96,050
-426	2021 STREET PROJECT	11,678	3,908	120,850	70,810	0
-428	AMBER UNION	1,488	748	0	0	0
-429	2023 STREET PROJECT/GARDEN AVE	1,029,063	30,887	5,850	0	75,850
-432	UMN LES BOLSTAT GOLF COURSE REDEVELOPMENT	0	0	0	0	0
	TOTAL EXPENDITURES	2,993,007	1,369,795	5,380,750	3,543,001	1,878,116
	OTHER FINANCING USES					
97000	TRANSFERS	428,000	348,543	880,000	874,640	0
	TOTAL OTHER FINANCING USES	428,000	348,543	880,000	874,640	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	3,421,007	1,718,338	6,260,750	4,417,641	1,878,116
	FUND BALANCE - JANUARY 1	3,224,008	2,952,112	4,326,664	4,326,664	3,899,343
	CHANGE IN FUND BALANCE	(271,896)	1,374,552	(1,682,601)	(427,320)	(1,189,094)
	FUND BALANCE - DECEMBER 31	2,952,112	4,326,664	2,644,063	3,899,343	2,710,249


2026 CAPITAL PROJECTS FUNDS REVENUES (INCLUDES OPERATING TRANSFERS)
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
3,149,111
3,092,890
4,578,149
3,990,321
689,022
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET


2026 CAPITAL PROJECTS FUNDS EXPENDITURES (INCLUDES OPERATING TRANSFERS)
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
3,421,007
1,718,338
6,260,750
4,417,641
1,878,116
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET

TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	371,129	660,931	675,000	145,000	275,000
	TOTAL PROPERTY TAXES	371,129	660,931	675,000	145,000	275,000
	INTERGOVERNMENTAL					
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	LGA	127,240	101,593	102,573	102,573	103,875
33410	GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	370,990	57,620	495,000	509,723	50,000
33431	STATE AID CRRSAA	14,626	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	MET COUNCIL TBRA FUNDS	430	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	0	0	0	0	0
33439	U OF M GROVE/PATHWAY	0	0	0	0	0
33440	U OFM BIKE GOOD NEIGHBOR	0	0	0	0	0
33441	CLEVELAND AVENUE 2022	277,973	19,941	0	0	0
33442	MN DOT TAA LARGE CITY	0	1,660	11,976	11,976	8,347
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
33700	XCEL/CABLE FRANCHISE FEE	147,935	147,027	146,000	139,000	144,500
	TOTAL INTERGOVERNMENTAL	939,193	327,841	755,549	763,272	306,722
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	171,388	94	210,000	259,501	0
36105	SPECIAL ASSESSMENTS LARP 1	0	0	0	0	0
36108	SPECIAL ASSESSMENTS LARP III	0	0	0	0	0
36110	SPECIAL ASSESSMENTS HAMLIN/HOYT	0	0	0	0	0
36120	SPECIAL ASSMTS ROSELAWN	0	14,798	0	0	0
36130	SPECIAL ASSMTS HOYT SANITARY	0	0	0	0	0
36140	SPECIAL ASSMTS PRIOR MILL AND OV ERLAY	0	0	0	0	0
36150	SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNELLING DRIVE/GARDEN	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	171,388	14,892	210,000	259,501	0
	MISCELLANEOUS					
36204	PREPAYMENT ESCROW/ATTORNEY	0	0	0	0	0
36205	REIMBURSE ATTORNEY FEES	0	0	0	0	0
36211	INTEREST ON INVESTMENTS	140,988	255,861	77,600	207,457	67,300
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	32,274	9,353	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36233	CONTRIBUTIONS	500	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36300	SETTLEMENT PERFORMANCE BOND	91	0	0	0	0
36400	MISCELLANEOUS	1,768	376	0	0	0
36401	BROKEN GATE VALVE REPAIR	5,820	0	0	0	0
36402	REIMBURSE FOR CARIBOU COFFEE	4,961	0	0	0	0
36404	TIF APPLICATION FEE	0	0	0	0	0
36406	ISSUER FEE AMBER UNION	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALES OF EQUIPMENT	4,000	25,000	0	0	0
	TOTAL MISCELLANEOUS	190,401	291,090	77,600	207,457	67,300
	TOTAL REVENUES	1,672,111	1,294,753	1,718,149	1,375,230	649,022
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	520,000	0	875,000	1,005,411	0
39140	INDURANCE AND BONDS	0	99,594	0	0	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	957,000	1,698,543	485,000	565,000	40,000
39210	BOND PROCEEDS	0	0	1,500,000	1,044,680	0
	TOTAL OTHER FINANCING SOURCES	1,477,000	1,798,136	2,860,000	2,615,091	40,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	3,149,111	3,092,890	4,578,149	3,990,321	689,022

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
64011	PERA-SIDEWALK PROJ	0	0	0	0	0
64012	FICA- SIDEWALK PROJECT	0	0	0	0	0
64031	INSURANCE-SIDEWALK	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
80100	ENGINEERING SERVICES	123,762	38,408	0	110,000	20,000
80200	LEGAL SERVICES	1,833	748	0	0	0
80310	AUDIT	6,390	5,983	7,650	6,480	6,800
80400	DEED GRANT	350	0	0	0	0
80500	MET COUNCIL TBRA	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	13,453	13,837	7,500	5,500	65,000
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
82000	TIF LOAN	0	50	0	0	0
83010	PAVEMENT MANAGEMENT	938	0	8,000	8,000	0
84000	TREE TRIMMING	0	0	0	0	0
85000	TREE REMOVAL	0	0	0	0	0
86000	TREE PLANTING	0	0	0	0	0
86500	TREE DAMAGE REPAIRS	0	0	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	1,339	747	6,500	1,700	2,200
89001	MN ST AID CRRSAA FUNDS	14,626	0	0	0	0
89100	PARK APPRAISALS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	162,691	59,773	29,650	131,680	94,000
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	4,836	16,958	40,000	53,000	15,000
90200	COVID 19	0	0	0	0	0
91000	MACHINERY & EQUIPMENT	95,493	48,622	76,100	76,875	334,116
91100	POLICE OFFICE RENOVATION	0	0	10,000	7,500	0
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91500	COMMUNITY PARK LAND/BUILDING	1,143,498	166,110	3,000,000	1,500,000	1,000,000
91550	CURTISS FIELD	0	0	0	0	10,000
91600	AED GRANT	0	0	0	0	0
91650	ROOF SOLAR PANELS	1,104	0	0	124,871	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
91800	DNR GRANT EXP	0	0	0	0	0
91850	BASKETBALL COURT GROVE PARK	0	0	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	10,575	10,000
92005	SIDEWALK IMPROVEMENT	17,727	3,042	10,000	2,000	10,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92008	CITY MONUMENTS	0	21,518	20,000	1,500	40,000
92010	ROSELAWN AN SNELLING SIGNAL	0	0	0	0	0
92015	TRAFFIC SIGNAL	0	0	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	PARKING LOT- TESTING	277,973	19,941	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92045	MN DOT LARGE CITY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDEDALE	0	0	0	0	0
92055	CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT	0	0	0	0	0
92056	LARPENTEUR MEDIAN	0	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	0	0	0	0	0
92058	ROSELAWN STREET & TRAIL	0	0	0	0	0
92060	CRACK SEALING	0	0	0	0	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	0	0	0	0	0
92086	2025 STREET PROJECT	0	4,280	0	0	0
92087	LES BOLSTAD GOLF COURSE	0	0	0	5,000	0
92090	SOLAR ENERGY SYSSTEM	0	0	0	0	0
92095	HOYT SNELLING SIGNAL	0	0	0	0	0
92098	2017 STREET PROJECT	0	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
92400	2021 STREET PROJECT	5,519	0	1,535,000	1,485,000	90,000
92450	2023 STREET PROJECT	741,805	11,002	0	0	0
92460	GARDEN SIDEWALK	123,900	14,553	0	0	0
92470	IDAHO AVE ALLEY	3,249	1,092	0	0	0
92500	LARPENTEUR STREET LIGHTS	1,835	357,971	0	0	0
92600	ROSELAWN M&O 2024	0	108,051	0	0	0
93000	DEBT PAY AS YOU GO PYMT	393,930	537,630	660,000	145,000	275,000
94900	BOND FEES	19,765	0	0	0	0
	CAPITAL OUTLAY	2,830,633	1,310,770	5,351,100	3,411,321	1,784,116
	TOTAL EXPENDITURES	2,993,324	1,370,543	5,380,750	3,543,001	1,878,116
	OTHER FINANCING USES					
97000	TRANSFERS	428,000	348,543	585,000	585,000	0
	TOTAL OTHER FINANCING USES	428,000	348,543	585,000	585,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	3,421,324	1,719,086	5,965,750	4,128,001	1,878,116

GENERAL CAPITAL IMPROVEMENTS (401)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33410	OTHER GRANTS	0	0	0	0	0
33700	CABLE FRANCHISE FEES	10,803	9,673	11,000	9,000	9,500
	TOTAL INTERGOVERNMENTAL	10,803	9,673	11,000	9,000	9,500
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	13,411	22,024	5,000	19,000	5,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	3,774	851	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
	TOTAL MISCELLANEOUS	17,184	22,875	5,000	19,000	5,000
401	*TOTAL REVENUES*	27,987	32,547	16,000	28,000	14,500
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	27,987	32,547	16,000	28,000	14,500
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT/PROFESSIONAL FEES	710	748	850	810	850
	TOTAL OTHER SERVICES & CHARGES	710	748	850	810	850
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	4,836	16,958	40,000	53,000	15,000
90200	COVID 19	0	0	0	0	0
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	4,836	16,958	40,000	53,000	15,000
-401	*TOTAL EXPENDITURES*	5,546	17,705	40,850	53,810	15,850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	5,546	17,705	40,850	53,810	15,850
	FUND BALANCE - JANUARY 1	423,123	445,564	460,406	460,406	434,596
	CHANGE IN FUND BALANCE	22,441	14,842	(24,850)	(25,810)	(1,350)
	FUND BALANCE - DECEMBER 31	445,564	460,406	435,556	434,596	433,246

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL REVENUES					
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	951	1,170	300	600	300
36213	CHANGE IN FAIR VALUE OF I	207	38	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALES OF EQUIPMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	1,158	1,208	300	600	300
402	*TOTAL REVENUES*	1,158	1,208	300	600	300
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF EQUIPMENT	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,158	1,208	300	600	300
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	710	748	850	810	850
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	710	748	850	810	850
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	8,601	0	0	775	0
91100	POLICE OFFICE RENOVATION	0	0	10,000	7,500	0
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
91800	DNR GRANT	0	0	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
93000	RADAR SPEED TRAILER	0	4,460	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	8,601	4,460	10,000	8,275	0
-402	*TOTAL EXPENDITURES*	9,311	5,208	10,850	9,085	850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	9,311	5,208	10,850	9,085	850
	FUND BALANCE - JANUARY 1	32,427	24,274	20,274	20,274	11,789
	CHANGE IN FUND BALANCE	(8,153)	(4,000)	(10,550)	(8,485)	(550)
	FUND BALANCE - DECEMBER 31	24,274	20,274	9,724	11,789	11,239

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS (403)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33410	GRANT	0	0	0	0	0
33430	DNR GRANT	0	0	0	0	0
33440	GOOD NEIGHBOR GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	29,278	140,848	30,000	100,000	30,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	7,298	4,504	0	0	0
36233	CONTRIBUTIONS	500	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALE OF EQUIPMENT	4,000	25,000	0	0	0
	TOTAL MISCELLANEOUS	41,076	170,852	30,000	100,000	30,000
403	*TOTAL REVENUES*	41,076	170,852	30,000	100,000	30,000
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	520,000	1,698,543	40,000	40,000	40,000
39210	BOND PROCEEDS	0	0	1,500,000	1,044,680	0
	TOTAL OTHER FINANCING SOURCES	520,000	1,698,543	1,540,000	1,084,680	40,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	561,076	1,869,395	1,570,000	1,184,680	70,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80200	LEGAL SERVICES	1,123	0	0	0	0
80310	AUDIT	710	748	850	810	850
89000	MISCELLANEOUS	0	0	0	0	0
89100	PARK APPRAISALS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	1,833	748	850	810	850
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	86,891	48,622	76,100	76,100	334,116
91500	COMMUNITY PARK LAND/BUILDING	1,143,498	166,110	3,000,000	1,500,000	1,000,000
91550	CURTISS FIELD	0	0	0	0	10,000
91600	ROOF REPLACEMENT	0	0	0	0	0
91650	ROOF SOLAR PANELS	1,104	0	0	124,871	0
91700	PARK PATH IMPROVEMENT	0	0	0	0	0
91800	PIANO IN PARK	0	0	0	0	0
91850	BASKETBALL COURT GROVE PARK	0	0	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,231,493	214,732	3,076,100	1,700,971	1,344,116
-403	*TOTAL EXPENDITURES*	1,233,326	215,480	3,076,950	1,701,781	1,344,966
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,233,326	215,480	3,076,950	1,701,781	1,344,966
	FUND BALANCE - JANUARY 1	1,501,373	829,123	2,483,038	2,483,038	1,965,937
	CHANGE IN FUND BALANCE	(672,250)	1,653,915	(1,506,950)	(517,101)	(1,274,966)
	FUND BALANCE - DECEMBER 31	829,123	2,483,038	976,088	1,965,937	690,971

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAXES					
30113	TAX INCREMENTS	356,109	384,709	400,000	100,000	230,000
	TOTAL PROPERTY TAXES	356,109	384,709	400,000	100,000	230,000
	SPEICAL ASSESSMENTS					
33405	TIF MARKET VALUE HOMESTD	0	0	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	2,760	1,689	200	4,000	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	770	124	0	0	0
	TOTAL MISCELLANEOUS	3,529	1,813	200	4,000	500
414	*TOTAL REVENUES*	359,638	386,522	400,200	104,000	230,500
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	359,638	386,522	400,200	104,000	230,500
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	710	748	850	810	850
81900	OTHER PROFESSIONAL SERVICES	5,278	10,028	6,000	5,500	5,000
89000	MISCELLANEOUS - TIF ADMIN FEES	1,288	375	1,500	1,500	2,000
	TOTAL OTHER SERVICES & CHARGES	7,275	11,151	8,350	7,810	7,850
	DEBT SERVICE/CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92500	LARPENTEUR STREET LIGHTS	0	94,000	0	0	0
93000	DEBT PAY AS YOU GO PYMT	379,660	270,759	400,000	100,000	230,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	379,660	364,759	400,000	100,000	230,000
-414	*TOTAL EXPENDITURES*	386,935	375,910	408,350	107,810	237,850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	386,935	375,910	408,350	107,810	237,850
	FUND BALANCE - JANUARY 1	83,281	55,984	66,596	66,596	62,786
	CHANGE IN FUND BALANCE	(27,297)	10,612	(8,150)	(3,810)	(7,350)
	FUND BALANCE - DECEMBER 31	55,984	66,596	58,446	62,786	55,436

TIF DISTRICT #1-4 IMPROVEMENTS (415)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAXES					
30113	TAX INCREMENTS	15,021	276,222	275,000	45,000	45,000
	TOTAL PROPERTY TAXES	15,021	276,222	275,000	45,000	45,000
	INTERGOVERNMENTAL					
33400	STATE GRANTS AND AIDS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	(39)	133	100	550	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(10)	20	0	0	0
	TOTAL MISCELLANEOUS	(49)	153	100	550	100
415	*TOTAL REVENUES*	14,971	276,375	275,100	45,550	45,100
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	14,971	276,375	275,100	45,550	45,100
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	710	748	850	810	850
81900	OTHER PROFESSIONAL SERVICES	1,498	713	1,500	0	0
82000	TIF LOAN	0	50	0	0	0
89000	MISCELLANEOUS	0	352	0	0	0
	TOTAL OTHER SERVICES & CHARGES	2,208	1,862	2,350	810	850
	DEBT SERVICE/CAPITAL OUTLAY					
93000	DEBT PAY AS YOU GO PYMT	14,270	262,411	260,000	45,000	45,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	14,270	262,411	260,000	45,000	45,000
-415	*TOTAL EXPENDITURES*	16,477	264,273	262,350	45,810	45,850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	16,477	264,273	262,350	45,810	45,850
	FUND BALANCE - JANUARY 1	0	(1,506)	10,597	10,597	10,337
	CHANGE IN FUND BALANCE	(1,506)	12,102	12,750	(260)	(750)
	FUND BALANCE - DECEMBER 31	(1,506)	10,597	23,347	10,337	9,587

INFRASTRUCTURE IMPROVEMENTS (419)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
	TOTAL PROPERTY TAX	0	0	0	0	0
	INTERGOVERNMENTAL					
33400	*LGA*	127,240	101,593	102,573	102,573	103,875
33430	MINNESOTA STATE AID (DOT)	53,354	57,620	50,000	64,723	50,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELEAF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	430	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	0	0	0	0	0
33440	U OF M BIKE GOOD NEIGHBOR	0	0	0	0	0
33441	CLEVELAND AVENUE 2022	277,973	19,941	0	0	0
33442	MN DOT LARGE CITY	0	1,660	11,976	11,976	8,347
33700	EXCEL FRANCHISE FEE	137,132	137,354	135,000	130,000	135,000
	TOTAL INTERGOVERNMENTAL	596,128	318,168	299,549	309,272	297,222
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	94	0	0	0
36105	SPECIAL ASSMTS: GROVE PREPAIDS	0	0	0	0	0
36108	SPECIAL ASSMETS: LARP III	0	0	0	0	0
36110	SPECIAL ASMTS: HAMLINE/HOYT	0	0	0	0	0
36120	SPECIAL ASMTS: ROSELAWN	0	14,798	0	0	0
36130	SPECIAL ASMTS: HOYT SANITARY	0	0	0	0	0
36140	SPEC ASMTS:MAPLE/PRIOR MILL OVERLAY	0	0	0	0	0
36150	SPEC ASMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMTS SNELLING DRIVE 2015	0	0	0	0	0
	TOTAL SPECIAL ASSESENTS	0	14,892	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	76,948	62,974	30,000	73,000	30,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	15,373	2,757	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36300	MISC - RECYCLE STREET LIGHTS	91	0	0	0	0
36400	MISCELLANEOUS	1,768	376	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	TOTAL MISCELLANEOUS	94,179	66,107	30,000	73,000	30,000
419	*TOTAL REVENUES*	690,308	399,167	329,549	382,272	327,222
	OTHER FINANCING SOURCES					
39200	TRANSFERS	30,000	0	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	30,000	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	720,308	399,167	329,549	382,272	327,222
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	34,125	0	20,000	0
80310	AUDIT	710	748	850	810	850
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	938	0	8,000	8,000	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	1,648	34,872	8,850	28,810	850
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	10,575	10,000
92005	SIDEWALK IMPROVEMENTS	17,727	3,042	10,000	2,000	10,000
92007	CURBS	0	0	0	0	0
92008	CITY MONUMENTS	0	21,518	20,000	1,500	40,000
92010	ROSELAWN AND SNELLING SIGNAL	0	0	0	0	0
92015	2019 TRAFFIC CONTROL	0	0	0	0	0
92020	HAMLINE/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	CLEVELAND	277,973	19,941	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92045	MN DOT LARGE CITY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDERDALE	0	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	0	0	0	0	0
92056	LARPENTEUR MEDIAN	0	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	0	0	0	0	0
92058	ROSELAWN STREET & TRAIL	0	0	0	0	0
92060	CRACK SEALING	0	0	0	0	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	0	0	0	0	0
92086	2025 STREET PROJECT	0	4,280	0	0	0
92087	LES BOLSTAT GOLF COURSE	0	0	0	5,000	0
92090	SOLAR ENERGY SYSTEM	0	0	0	0	0
92095	HOYT SNELLING SIGNAL	0	0	0	0	0
92098	2017 STREET PROJECT	0	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
92500	LARPENTEUR STREET LIGHTS	1,835	263,971	0	0	0
92600	ROSELAWN M&O 2024	0	108,051	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	297,535	420,804	30,000	19,075	60,000
-419	*TOTAL EXPENDITURES*	299,183	455,676	38,850	47,885	60,850
	OTHER FINANCING USES					
97000	TRANSFERS	407,000	300,000	485,000	485,000	0
	TOTAL OTHER FINANCING USES	407,000	300,000	485,000	485,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	706,183	755,676	523,850	532,885	60,850
	FUND BALANCE - JANUARY 1	1,848,313	1,862,438	1,505,929	1,505,929	1,355,316
	CHANGE IN FUND BALANCE	14,125	(356,509)	(194,301)	(150,613)	266,372
	FUND BALANCE - DECEMBER 31	1,862,438	1,505,929	1,311,628	1,355,316	1,621,688

FALCON WOODS & NORTHOME (424)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID	0	0	445,000	445,000	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33500	CONSERVATION DISTRICT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	445,000	445,000	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	210,000	259,501	0
	TOTAL SPECIAL ASSESSMENTS	0	0	210,000	259,501	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	0	0	500	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	500	200
424	*TOTAL REVENUES*	0	0	655,000	705,001	200
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	875,000	1,005,411	0
39200	TRANSFERS	0	0	445,000	445,000	0
	TOTAL OTHER FINANCING SOURCES	0	0	1,320,000	1,450,411	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	1,975,000	2,155,412	200
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	90,000	5,000
80310	AUDIT/PROFESSIONAL FEES	0	0	850	810	850
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	200	200
	TOTAL OTHER SERVICES & CHARGES	0	0	850	91,010	6,050
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	0	0
92400	FALCON WOODS PROJECT	0	0	1,415,000	1,415,000	90,000
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	1,415,000	1,415,000	90,000
-424	*TOTAL EXPENDITURES:*	0	0	1,415,850	1,506,010	96,050
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	1,415,850	1,506,010	96,050
	FUND BALANCE - JANUARY 1	0	0	0	0	649,402
	CHANGE IN FUND BALANCE	0	0	559,150	649,402	(95,850)
	FUND BALANCE - DECEMBER 31	0	0	559,150	649,402	553,552

2021 STREET PROJECT PMP (426)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID DOT	0	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33500	CONSERVATION DISTRICT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	5,042	9,172	1,000	7,000	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	1,523	435	0	0	0
36300	SETTLEMENT PERFORMANCE BOND	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	6,566	9,607	1,000	7,000	1,000
426	*TOTAL REVENUES*	6,566	9,607	1,000	7,000	1,000
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39140	INDURANCE AND BONDS	0	99,594	0	0	0
39200	TRANSFERS	120,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	120,000	99,594	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	126,566	109,201	1,000	7,000	1,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	347	52	0	0	0
80310	AUDIT/PROFESSIONAL FEES	710	748	850	810	0
81900	OTHER PROFESSIONAL SERVICES	5,102	3,097	0	0	0
89000	MISCELLANEOUS	0	11	0	0	0
	TOTAL OTHER SERVICES & CHARGES	6,159	3,908	850	810	0
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	0	0
92200	PARKING LOT - STORM	0	0	0	0	0
92400	2021 STREET PROJECT	5,519	0	120,000	70,000	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	5,519	0	120,000	70,000	0
-426	*TOTAL EXPENDITURES:*	11,678	3,908	120,850	70,810	0
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	0	0	100,000	100,000	0
	TOTAL OTHER FINANCING USES	0	0	100,000	100,000	0
	TOTAL EXPENDITURES	11,678	3,908	220,850	170,810	0
	FUND BALANCE - JANUARY 1	14,138	129,026	234,318	234,318	70,508
	CHANGE IN FUND BALANCE	114,888	105,292	(219,850)	(163,810)	1,000
	FUND BALANCE - DECEMBER 31	129,026	234,318	14,468	70,508	71,508

AMBER UNION 428

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MN STATE AID	0	0	0	0	0
33431	DEED GRANT	0	0	0	0	0
33433	MET COUNCIL TBRA FUNDS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36204	PREPAYMENT ESCROW/ATTORNEY	0	0	0	0	0
36205	REIMBURSE ATTORNEY FEES	0	0	0	0	0
36211	INTEREST ON INVESTMENTS	5,380	2,312	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	399	90	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36402	REIMBURSE FOR CARIBOU COFFEE	4,961	0	0	0	0
36404	TIF APPLICATION FEE	0	0	0	0	0
36406	ISSUER FEE AMBER UNION	0	0	0	0	0
	TOTAL MISCELLANEOUS	10,740	2,402	0	0	0
428	*TOTAL REVENUES*	10,740	2,402	0	0	0
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	10,740	2,402	0	0	0
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80200	ATTORNEY SERVICES	393	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	710	748	0	0	0
80400	DEED GRANT	350	0	0	0	0
80500	MET COUNCIL TBRA	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	35	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	1,488	748	0	0	0
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-428	*TOTAL EXPENDITURES:*	1,488	748	0	0	0
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	21,000	48,543	0	0	0
	TOTAL OTHER FINANCING USES	21,000	48,543	0	0	0
	TOTAL EXPENDITURES	22,488	49,290	0	0	0
	FUND BALANCE - JANUARY 1	58,637	46,889	0	0	0
	CHANGE IN FUND BALANCE	(11,748)	(46,888)	0	0	0
	FUND BALANCE - DECEMBER 31	46,889	0	0	0	0

2023 STREET PROJECT /GARDEN AVENUE (429)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID DOT	317,636	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33431	STATE AID CRRSAA	14,626	0	0	0	0
33500	OTHER GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	332,262	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	171,388	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	171,388	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	7,256	15,539	11,000	2,807	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,941	533	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36401	BROKEN GATE VALVE REPAIR	5,820	0	0	0	0
	TOTAL MISCELLANEOUS	16,017	16,072	11,000	2,807	0
429	*TOTAL REVENUES*	519,667	16,072	11,000	2,807	0
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	520,000	0	0	0	0
39200	TRANSFERS	287,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	807,000	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,326,667	16,072	11,000	2,807	0
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
75100	SIGNS	4,526	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	4,526	0	0	0	0
	TOTAL MATERIALS & SUPPLIES					
80100	ENGINEERING SERVICES	123,415	4,231	0	0	0
80310	AUDIT/PROFESSIONAL FEES	710	0	850	0	0
81900	OTHER PROFESSIONAL SERVICES	1,576	0	0	0	0
89000	MISCELLANEOUS	17	9	5,000	0	0
89001	MN ST AID CRRSAA FUNDS	14,626	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	140,344	4,240	5,850	0	0
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	0	0
92450	2023 STREET PROJECT	741,805	11,002	0	0	0
92460	GARDEN SIDEWALK	123,900	14,553	0	0	0
92470	IDAHO AVE ALLEY	3,249	1,092	0	0	0
94900	BOND FEES	19,765	0	0	0	0
	TOTAL CAPITAL OUTLAY	888,719	26,647	0	0	0
-429	*TOTAL EXPENDITURES:*	1,029,063	30,887	5,850	0	0
	OTHER FINANCING USES					
97000	TRANSFER	0	0	295,000	289,640	0
	TOTAL OTHER FINANCING USES	0	0	295,000	289,640	0
	TOTAL EXPENDITURES	1,029,063	30,887	300,850	289,640	0
	FUND BALANCE - JANUARY 1	8,569	306,174	291,358	291,358	4,526
	CHANGE IN FUND BALANCE	297,605	(14,815)	(289,850)	(286,833)	0
	FUND BALANCE - DECEMBER 31	306,174	291,358	1,508	4,526	4,526

UMN LES BOLSTAD GOLF COURSE REDEVELOPMENT (432)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID DOT	0	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33431	STATE AID	0	0	0	0	0
33500	OTHER GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	0	0	0	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	0	200
429	*TOTAL REVENUES*	0	0	0	0	200
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	80,000	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	80,000	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0	80,000	200
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
75100	SIGNS	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	15,000
80310	AUDIT FEES	0	0	0	0	850
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	60,000
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	75,850
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-429	*TOTAL EXPENDITURES:*	0	0	0	0	75,850
	OTHER FINANCING USES					
97000	TRANSFER	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	75,850
	FUND BALANCE - JANUARY 1	0	0	0	0	80,000
	CHANGE IN FUND BALANCE	0	0	0	80,000	(75,650)
	FUND BALANCE - DECEMBER 31	0	0	0	80,000	4,350

ENTERPRISE FUNDS

PURPOSE:

Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. During 2001, the city established the Storm Drainage enterprise fund.

1. Sanitary Sewer
2. Storm Drainage

Annual appropriated budgets are not adopted for enterprise funds, but are prepared as a means of financial planning.

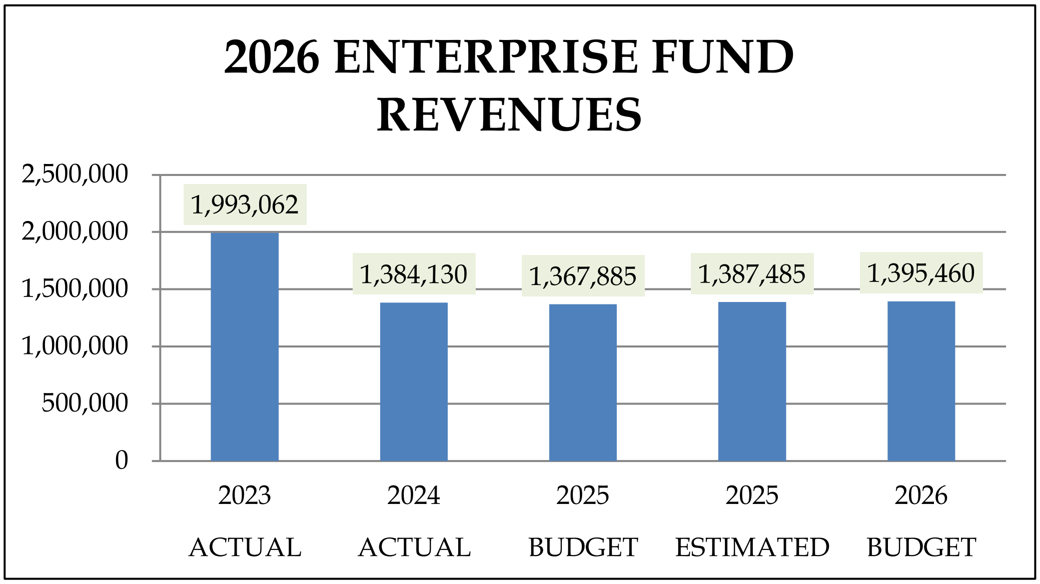
BASIS OF ACCOUNTING & BUDGETING:

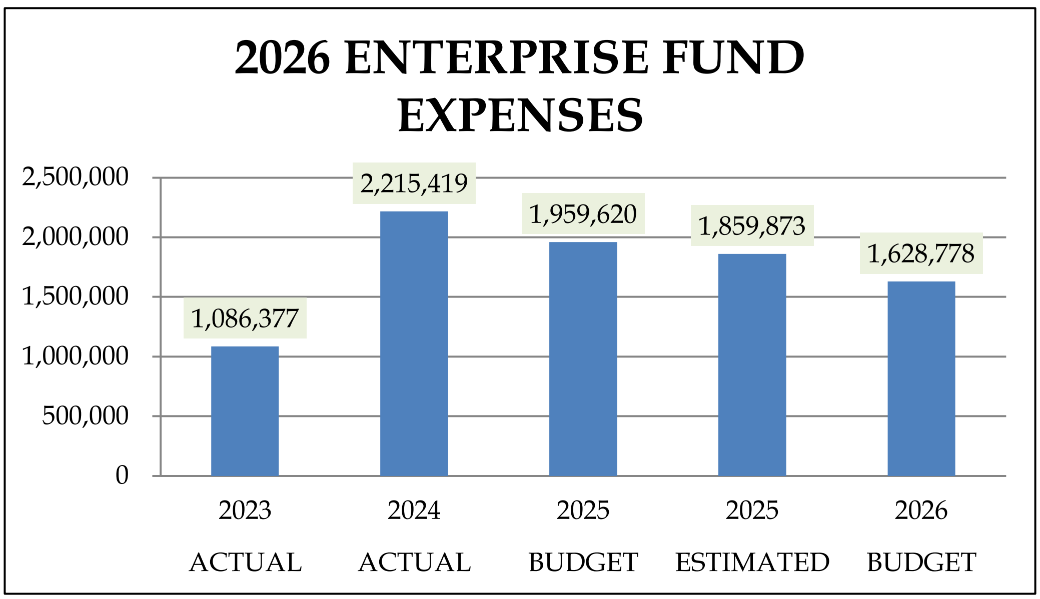
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position of the fund are reported as revenues or expenses. Depreciation, using the straight-line method, is charged against all exhaustible fixed assets as an expense against operations.

Enterprise funds are accounted for using the accrual basis of accounting, in which revenues are recognized when they are earned and expenses are recognized when they are incurred. The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

TOTAL ENTERPRISE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
601	SANITARY SEWER	1,778,724	1,162,141	1,154,485	1,162,485	1,176,925
602	STORM DRAINAGE	214,338	221,989	213,400	225,000	218,535
	TOTAL REVENUES	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460
	OTHER FINANCING SOURCES					
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
39100	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460
	EXPENSES:					
-601	SANITARY SEWER	933,620	1,057,156	1,560,150	1,564,751	1,464,365
-602	STORM DRAINAGE	152,757	158,263	399,470	295,122	164,412
	TOTAL EXPENSES	1,086,377	1,215,419	1,959,620	1,859,873	1,628,778
	OTHER FINANCING USES					
97000	TRANSFERS	0	1,000,000	0	0	0
	TOTAL OTHER FINANCING USES	0	1,000,000	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,086,377	2,215,419	1,959,620	1,859,873	1,628,778
	NET POSITION - JANUARY 1	4,525,295	5,431,980	4,600,691	4,600,691	4,128,303
	NET INCOME (LOSS)	906,685	(831,289)	(591,735)	(472,388)	(233,318)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	5,431,980	4,600,691	4,008,956	4,128,303	3,894,985


2026 ENTERPRISE FUND REVENUES
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
1,993,062
1,384,130
1,367,885
1,387,485
1,395,460
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET


2026 ENTERPRISE FUND EXPENSES
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
1,086,377
2,215,419
1,959,620
1,859,873
1,628,778
2023 ACTUAL
2024 ACTUAL
2025 BUDGET
2025 ESTIMATED
2026 BUDGET

TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMETNAL					
33404	FEDERAL GRANTS - ARPA	604,112	0	0	0	0
33410	OTHER GRANTS	0	0	0	0	0
33430	MN STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	604,112	0	0	0	0
	CHARGES FOR SERVICES					
34180	SEWER CHARGES	1,252,619	1,306,576	1,327,400	1,305,000	1,354,975
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	2,485	2,485	2,485	2,485	2,485
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
37120	RESCUE PENALTIES	0	0	0	0	0
37500	RESCUE CHARGES	0	0	0	0	0
37540	RESCUE SUPPLY CHARGES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	1,255,104	1,309,061	1,329,885	1,307,485	1,357,460
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	109,550	71,703	38,000	80,000	38,000
36213	CHANGE IN FAIR VALUE OF INV	2,762	784	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	21,534	2,582	0	0	0
36215	ST PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF ASSET	0	0	0	0	0
	TOTAL MISCELLANEOUS	133,846	75,069	38,000	80,000	38,000
	TOTAL REVENUES	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39100	CONTRIBUTED CAPITAL	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,993,062	1,384,130	1,367,885	1,387,485	1,395,460

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	182,720	213,342	260,000	260,000	250,200
60520	PART-TIME EMPLOYEES	890	0	0	0	0
64011	PERA CONTRIBUTIONS	5,079	8,771	19,250	18,000	18,900
64012	FICA CONTRIBUTIONS	13,370	15,492	19,900	18,000	19,000
64015	PAID LEAVE CONTRIBUTIONS	0	0	0	0	2,202
64031	HOSPITALIZATION	36,457	40,386	49,100	43,000	47,000
64032	DENTAL	1,175	1,468	2,700	1,950	2,300
64033	LONG-TERM DISABILITY	508	141	510	350	450
64034	LIFE INSURANCE	477	450	560	600	600
	TOTAL COMPENSATION	240,676	280,050	352,020	341,900	340,652
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	57	157	600	600	600
70120	TOOLS	0	0	0	0	0
70200	STORM SUPPLIES	205	190	300	0	100
70500	POSTAGE	0	139	0	0	0
74000	MOTOR FUEL & LUBRICANTS	2,567	1,629	4,400	4,400	4,400
77000	CLOTHING	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	2,829	2,115	5,300	5,000	5,100
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	290	0	0	0	0
80200	LEGAL	0	214	0	0	0
80310	AUDIT	2,130	2,244	2,550	2,440	2,550
81900	OTHER SERVICES & CHARGES	0	99	0	0	0
81910	VEGETATION MGMT	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,175	3,682	5,000	5,000	5,000
83050	RAIN GARDEN	827	0	0	0	0
84000	STREET SWEEPINGS	6,649	3,615	8,000	8,000	8,000
85011	TELEPHONE - LANDLINE	995	983	1,200	1,000	1,000
85015	CELL PHONE	640	720	900	720	800
85020	ELECTRIC	0	0	0	0	0
85040	WATER	0	0	0	1,256	1,400
85060	METRO SEWER CHARGES	669,995	760,060	732,665	732,665	741,341
85070	SAC CHARGES	2,485	2,485	2,485	2,485	2,485
85075	CITY BLDG SEWER CHARGES	394	406	500	500	500
85080	PORTABLE TOILET - PARKS	5,405	6,249	5,000	6,200	6,500
86030	CONFERENCES & SCHOOLS	0	0	0	0	0
86100	TRAINING	1,195	805	1,200	1,200	1,200
86101	SANITARY/SEWER MILEAGE	150	0	150	0	0
86110	MEMBERSHIPS	600	2,010	800	1,245	1,300
87000	REPAIR EQUIPMENT	11,223	3,146	2,000	2,122	2,150
87100	SANITARY TELEVISING & COMMERCIAL JETTING	29,655	33,426	118,000	136,000	0
87101	ANNUAL SWEEPER INSPECTION	0	180	500	500	500
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87160	SEMINARY POND ANNUAL	2,674	1,927	0	0	0
87200	SEWER LINE REPAIRS	0	0	0	0	0
87230	LIFT STATION	0	0	15,000	0	0
87250	DAMAGE CLAIMS	4,346	0	0	0	0
87260	GOTTFRIEDS STORM WATER	1,868	2,913	3,500	3,500	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	66,476	77,152	72,000	72,000	72,000
88000	INSURANCE & BONDS	8,377	7,923	9,000	8,540	9,000
88010	OCCURRENCE INSURANCE	0	0	0	0	0
88030	ONE CALL CONCEPTS-LOCATES	1,215	651	1,200	1,000	1,200
88500	BILLING FEE-UTILITIES	21,451	22,183	20,000	26,000	26,000
88600	MISCELLANEOUS FEES	0	0	0	0	0
88700	LIFT STATION REPAIRS	1,658	0	0	0	0
89000	MISCELLANEOUS	0	180	150	100	100
	TOTAL OTHER SERVICES & CHARGES	842,872	933,253	1,001,800	1,012,473	883,026
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	0	0	0
92050	HOLTON, ALBERT, SHELDON, RUGGLES 2023	0	0	0	0	0
92060	ALLEY IOWA/IDAHO 2023	0	0	130,000	130,000	0
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	0	0	0
92400	2021 STREET PROJECT SANITARY	0	0	70,500	70,500	0
92450	2021 STREET PROJECT STORM	0	0	0	0	0
92460	FH CHURCH STORMWATER IMPROVEMENETS	0	0	100,000	0	0
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	0	0	0
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	0	0	0	0	0
92700	2012 STREET PROJECT	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	SEWER LINING PROJECT	0	0	300,000	300,000	400,000
	TOTAL CAPITAL	0	0	600,500	500,500	400,000
	TOTAL EXPENSES	1,086,377	1,215,418	1,959,620	1,859,873	1,628,778
	OTHER FINANCING USES					
97000	TRANSFERS	0	1,000,000	0	0	0
	TOTAL OTHER FINANCING USES	0	1,000,000	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,086,377	2,215,418	1,959,620	1,859,873	1,628,778

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL REVENUE					
33404	FEDERAL GRANTS -ARPA	604,112	0	0	0	0
33430	STATE AID	0	0	0	0	0
	TOTAL INTERNGOVERNMENTAL	604,112	0	0	0	0
	CHARGES FOR SERVICES					
34180	SANITARY SEWER CHARGES	1,053,912	1,103,311	1,122,000	1,100,000	1,144,440
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	2,485	2,485	2,485	2,485	2,485
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	1,056,397	1,105,796	1,124,485	1,102,485	1,146,925
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	96,680	53,763	30,000	60,000	30,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	21,534	2,582	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	TOTAL MISCELLANEOUS	118,215	56,346	30,000	60,000	30,000
601	*TOTAL REVENUES*	1,778,724	1,162,141	1,154,485	1,162,485	1,176,925
	OTHER FINANCING SOURCES					
39100	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,778,724	1,162,141	1,154,485	1,162,485	1,176,925
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	123,938	145,129	190,000	190,000	180,600
60520	PART-TIME EMPLOYEES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	5,836	5,737	14,000	13,000	13,600
64012	FICA CONTRIBUTIONS	9,081	10,622	14,500	13,000	13,600
64015	PAID LEAVE CONTRIBUTIONS	0	0	0	0	1,589
64031	HOSPITALIZATION	24,930	27,926	33,500	30,000	33,000
64032	DENTAL	782	1,016	1,800	1,350	1,500
64033	LONG-TERM DISABILITY	348	96	350	250	300
64034	LIFE INSURANCE	335	323	400	450	450
	TOTAL COMPENSATION	165,250	190,849	254,550	248,050	244,639
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	57	157	600	600	600
70120	TOOLS	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	0	0	400	400	400
	TOTAL MATERIALS & SUPPLIES	57	157	1,000	1,000	1,000
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	0	0	0	0	0
80200	LEGAL	0	214	0	0	0
80310	AUDIT	1,420	1,496	1,700	1,630	1,700
85011	TELEPHONE - LANDLINE	995	983	1,200	1,000	1,000
85015	CELL PHONE	640	720	900	720	800
85020	ELECTRIC	0	0	0	0	0
85040	WATER	0	0	0	1,256	1,400
85060	METRO SEWER CHARGES	669,995	760,060	732,665	732,665	741,341
85070	SAC CHARGES	2,485	2,485	2,485	2,485	2,485
85075	CITY BLDG SEWER CHARGES	394	406	500	500	500
85080	PORTABLE TOILET - PARKS	5,405	6,249	5,000	6,200	6,500
86030	CONFERENCES & SCHOOLS	0	0	0	0	0
86100	TRAINING	1,195	805	1,200	1,200	1,200
86101	MILEAGE	150	0	150	0	0
86110	MEMBERSHIPS	0	1,280	0	445	500
87000	REPAIR EQUIPMENT	1,611	2,995	2,000	2,000	2,000
87100	TELEVISING & COMMERCIAL JETTING	29,655	32,126	118,000	136,000	
87200	SEWER LINE REPAIRS	0	0	0	0	0
87230	LIFT STATION COFFMAN	0	0	15,000	0	0
87250	DAMAGE CLAIMS	4,346	0	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	22,355	29,039	27,000	27,000	27,000
88000	INSURANCE & BONDS	5,863	5,374	6,000	6,000	6,000
88010	OCCURRENCE INSURANCE	0	0	0	0	0
88030	ONE CALL CONCEPTS-LOCATES	1,215	651	1,200	1,000	1,200
88500	BILLING FEE-UTILITIES	20,589	21,269	19,000	25,000	25,000
89000	MISCELLANEOUS	0	(0)	100	100	100
	TOTAL OTHER SERVICES & CHARGES	768,313	866,150	934,100	945,201	818,726
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2023 STREET PROJECT SANITARY SEWER	0	0	0	0	0
92400	2025 STREET PROJ - FALCON WOODS	0	0	70,500	70,500	0
92500	GROVE STREET PROJECT 2017	0	0	0	0	0
92800	SEWER LINING PROJ	0	0	300,000	300,000	400,000
	TOTAL CAPITAL OUTLAY	0	0	370,500	370,500	400,000
-601	*TOTAL EXPENDITURES*	933,620	1,057,156	1,560,150	1,564,751	1,464,365
	OTHER FINANCING USES					
97000	TRANSFERS	0	1,000,000	0	0	0
	TOTAL OTHER FINANCING USES	0	1,000,000	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	933,620	2,057,156	1,560,150	1,564,751	1,464,365
	NET POSITION - JANUARY 1	2,986,738	3,831,842	1,936,826	1,936,826	1,534,560
	NET INCOME (LOSS)	845,104	(1,895,015)	(405,665)	(402,266)	(287,440)
	RESTATMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	3,831,842	1,936,826	1,531,161	1,534,560	1,247,120

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	BUDGET 2026
	REVENUES:					
	INTERGOVERNMENTAL REVENUE					
33410	OTHER GRANTS (WATERSHED STORM GRANT)	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34180	STORM SEWER CHARGES	198,707	203,265	205,400	205,000	210,535
34181	STORM SEWER PENALTIES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	198,707	203,265	205,400	205,000	210,535
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	12,869	17,940	8,000	20,000	8,000
36213	CHANGE IN FAIR VALUE OF I	2,762	784	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	15,631	18,723	8,000	20,000	8,000
602	*TOTAL REVENUES*	214,338	221,989	213,400	225,000	218,535
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	214,338	221,989	213,400	225,000	218,535
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	58,782	68,214	70,000	70,000	69,600
60520	PART-TIME/SEASONAL EMPLOYEES	890	0	0	0	0
64011	PERA CONTRIBUTIONS	(757)	3,034	5,250	5,000	5,300
64012	FICA CONTRIBUTIONS	4,289	4,870	5,400	5,000	5,400
64015	PAID LEAVE	0	0	0	0	612
64031	HOSPITALIZATION	11,527	12,459	15,600	13,000	14,000
64032	DENTAL	393	452	900	600	800
64033	LONG-TERM DISABILITY	160	45	160	100	150
64034	LIFE INSURANCE	142	127	160	150	150
	TOTAL COMPENSATION	75,426	89,201	97,470	93,850	96,012
	MATERIALS & SUPPLIES					
70200	SUPPLIES	205	190	300	0	100
70500	POSTAGE	0	140	0	0	0
74000	MOTOR FUEL & LUBRICANTS	2,567	1,629	4,000	4,000	4,000
	TOTAL MATERIALS & SUPPLIES	2,772	1,959	4,300	4,000	4,100
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	290	0	0	0	0
80310	AUDIT	710	748	850	810	850
81900	OTHER PROFESSIONAL SERVICES	0	99	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,175	3,682	5,000	5,000	5,000
83050	RAIN GARDEN	827	0	0	0	0
84000	STREET SWEEPINGS	6,649	3,615	8,000	8,000	8,000
86110	MEMBERSHIPS	600	730	800	800	800
87000	REPAIR EQUIPMENT/CATCH BASIN	9,612	152	0	122	150
87100	TELEVISING/CLEANING	0	1,300	0	0	0
87101	ANNUAL SWEEPER INSPECTION	0	180	500	500	500
87150	CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87160	SEMINARY POND ANNUAL	2,674	1,927	0	0	0
87260	GOTFRIEDS STORM WATER	1,868	2,913	3,500	3,500	
87600	DEPRECIATION	44,120	48,113	45,000	45,000	45,000
88000	INSURANCE & BONDS	2,514	2,549	3,000	2,540	3,000
88500	BILLING FEES	862	914	1,000	1,000	1,000
88600	MISCELLANEOUS FEES & MS4 PERMIT	0	0	0	0	0
88700	LIFT STATION REPAIR (GOTFREID PIT)	1,658	0	0	0	0
89000	ROW WATER MGMT DISTRIBUTE	0	180	50	0	0
	TOTAL OTHER SERVICES & CHARGES	74,559	67,102	67,700	67,272	64,300
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92060	2025 STREET PROJECT	0	0	130,000	130,000	0
92450	2021 STREET PROJECT	0	0	0	0	0
92460	FH CHURCH STORM WATER IMPROVEMENTS	0	0	100,000	0	0
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	0	0	0
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPROVEMENTS (3 YR PROJ)	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	230,000	130,000	0
-602	*TOTAL EXPENDITURES*	152,757	158,263	399,470	295,122	164,412
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES &	152,757	158,263	399,470	295,122	164,412
	NET POSITION - JANUARY 1	1,738,814	1,800,396	1,864,121	1,864,121	1,793,999
	NET INCOME (LOSS)	61,582	63,726	(186,070)	(70,122)	54,123
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	1,800,396	1,864,121	1,678,051	1,793,999	1,848,122

10 YEAR CAPITAL IMPROVEMENT PLAN 2026-2035

PURPOSE:

The ten year capital improvement plan (C.I.P.) is a summary of projects and equipment that are projected over the next five years, and includes potential funding sources for the improvements. The city has four areas in which capital spending and budgeting are used:

1. General Capital Improvements
2. Public Safety Capital Improvements
3. Parks/Recreation/Public Facilities Capital Improvements
4. Infrastructure Improvements

The capital improvement plan carries no appropriation authority, but is approved by the city council and used in the city's overall financial planning. The capital plan is funded through existing fund balances, operating transfers, or debt issuance when necessary.

PROCESS:

During the budgeting process, staff submits their proposals for the C.I.P. to the city's administrator and finance director. Staff requests are modified by reviewing expected sources of funds (generally, the associated capital project fund balance) along with the proposed uses of funds. Additionally, the effect of capital improvements on the operating budget is weighed. Total uses for the first year of the C.I.P. are then allocated to the various next-years capital projects expenditure budgets (and any other funds, i.e. enterprise).

The capital projects fund budgets along with the C.I.P. are presented to the city council during the budget workshop process. After review and modification, the council approves the C.I.P. and capital projects fund budgets, which are then used as spending guidelines throughout the subsequent year.

GENERAL CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN (401)

CAPITAL USES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OFFICE EQUIPMENT:										
TELEPHONE SYSTEM	500	500	500	500	500	500	500	500	500	500
CITY HALL SECURITY	0	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
G.I.S.(GEOGRAPHIC INFORMATION SYS.)	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
CABLE/ELECTRONIC EQUIPMENT	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
COUNCIL CHAMBER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
ONLINE INITIATIVES	0	0	0	0	0	0	0	0	0	0
GENERAL EQUIPMENT	9500	0	0	0	0	0	0	0	0	0
TOTAL OFFICE EQUIPMENT	15,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
TOTAL GENERAL CAPITAL	15,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
CAPITAL SOURCES										
FUND BALANCE BEGINNING	434,596	433,246	438,346	443,446	448,446	448,446	448,446	453,446	459,446	229,534
INTEREST	5000	500	500	500	500	500	500	1500	500	500
TRANSFER	0	0	0	0	0	0	0	0	0	0
OTHER FUNDS CABLE TX FRANCHISE FEES	9500	11000	11000	11000	11000	11000	11000	11000	11000	11000
TOTAL SOURCES	449,096	444,746	449,846	454,946	459,946	459,946	459,946	465,946	470,946	241,034
TOTAL USES	15,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500	4,500	5,500
AUDIT FEE	850	900	900	1000	1000	1000	1000	1000	1000	1000
FUND BALANCE YEAR-END	433,246	438,346	443,446	448,446	453,446	453,446	453,446	459,446	465,446	234,534

PUBLIC SAFETY CAPITAL IMPROVEMENTS										
10 YEAR CAPITAL IMPROVEMENT PLAN (402)										
CAPITAL USES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
FIRE:										
EXERCISE ROOM FITNESS EQUIPMENT	-	-	-	-	-	-	-	-	-	-
SELF CONTAINED BREATIHING APPARATUS	-	-	-	-	-	-	-	-	-	-
VENTILATION FANS	-	-	-	-	-	-	-	-	-	-
POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-
PERSONAL PROTECTIVE GEAR (BOOTS, HELMETS)	-	-	-	-	-	-	-	-	-	-
EXHAUST SYSTEM EQUIPMENT	-	-	-	-	-	-	-	-	-	-
MEDICAL BAGS AND 02 BAGS	-	-	-	-	-	-	-	-	-	-
TRAINING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
RESCUE CAMERA	-	-	-	-	-	-	-	-	-	-
PORTABLE RADIOS (3 PER YR REPLACEMENT)	-	-	-	-	-	-	-	-	-	-
MOBILE RADIOS 1 PER YEAR	-	-	-	-	-	-	-	-	-	-
FIREFIGHTING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
APPARATUS IT INFRASTRUCTURE	-	-	-	-	-	-	-	-	-	-
RESPONSE TO WATER RELATED EMERGERNCIES	-	-	-	-	-	-	-	-	-	-
AIR MONITORING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
RESCUE EQUIPMENT	-	-	-	-	-	-	-	-	-	-
OFF SITE PAGING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
SCENE LIGHTING	-	-	-	-	-	-	-	-	-	-
HOSE	-	-	-	-	-	-	-	-	-	-
LADDERS	-	-	-	-	-	-	-	-	-	-
NOZZELS	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-		-
TOTAL FIRE AND OTHER:	-	-	-	-	-	-	-	-		-
CAPITAL SOURCES										
FUND BALANCE BEGINNING	11,789	11,239	10,409	9,579	8,749	8,749	8,749	7,769	6,869	5,919
INTEREST	300	20	20	20	20	20	20	100	50	50
BOND REVENUE	0	0	0	0	0	0	0	0	0	0
OTHER FUNDS (TRANSER FROM GENERAL FUND)	0	0	0	0	0	0	0	0	0	0
DONATIONS	0	0	0	0	0	0	0	0	0	0
SALE OF EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	12,089	11,259	10,429	9,599	8,769	8,769	8,769	7,869	6,919	5,969
TOTAL USES	0	0	0	0	0	0	0	0	0	0
AUDIT FEE	850	850	850	850	1,000	1,000	1,000	1,000	1,000	1,000
	850	850	850	850	1,000	1,000	1,000	1,000	1,000	1,000
FUND BALANCE YEAR-END *	**11,239**	**10,409**	**9,579**	**8,749**	**7,769**	**7,769**	**7,769**	**6,869**	**5,919**	**4,969**

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN (403)

CAPITAL USES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
COMMUNITY PARK:										
BUILDING AND LAND (already have the land - purchased 2022)	1,000,000									
COMMUNITY GARDENS										
BASKETBALL COURT RESURFACE & NEW HOOPS										
PLAYING FIELDS & BACKSTOP										
ICE RINK BOARDS ($125 PER SECTION AND NEED 6)										
ICE RINK LIGHTS										
SHELTER - PAVILION										
SIGNS										
PARK ENTRANCE IMPROVEMENT										
SIDEWALK REPLACEMENT										
BASKETBALL COURT RECONSTRUCTION										
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.										
TOTAL COMMUNITY PARK	1,000,000	-	-	-	-	-	-	-		-
CURTISS FIELD PARK:										
BASKETBALL COURT RESURFACE										
DRINKING FOUNTAIN	10,000									
REGRADING OF HOCKEY AREA										
ICE RINK BOARDS										
BENCHES										
PLAYGROUND EQUIPMENT		100,000								
SIGNS										
TOTAL CURTISS FIELD PARK	10,000	100,000	-	-	-	-	-	-		-
GROVE PARK:										
PATH & RUBBER SURFACING ADA COMPL		25,000	25,000							
PLAY AREA BASKETBALL & COURT RESURFACE										
SIGNS										
SIDEWALK (FINISH LOOP)										
ICE RINK BOARDS										
SWINGSET/TIRE SWING		100,000	100,000							
TOTAL GROVE PARK	-	125,000	125,000	-	-	-	-	-		-
CITY HALL:										
BUILDING REPAIRS		200,000	1,100	1,100	1,100	1,100	1,100	1,100	1,000	1,000
SERVICE ENTRANCE DOORS										
KITCHEN APPLIANCE REPLACEMENT										
HOT WATER HEATER										
FURNACES CITY HALL (2 OF 3) (2002)			15,000							
FURNACE - FIRE HALL (2003)				15,000						
SOLAR PANELS										
SIGNS										
LIGHTING										
TOTAL CITY HALL	-	200,000	16,100	16,100	1,100	1,100	1,100	1,100	1,000	1,000

CAPITAL USES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PARK/PUBLIC WORKS EQUIPMENT:										
1 TON TRUCK F450 (Projected trade-in of $20,000)										
F - 250 TRUCK / F-150 LIGHTNING	85,000									
BOBCAT 5-650 Purchased 2023										
BOBCAT 5-590 Purchased 2023										
RIDING MOWERS JD 1585 (Projected trade-in at $28,600) with mower deck										
DUMP TRUCK (ANYTIME WHEN AVAILABALE) / Street Sweeper	225,000									
WEED WHIPS / BRUSH CUTTER										
ASPHALT TAMPER										
RED MAX (2 LAWNMOWERS - 60" & 60" Decks)	24,116	26,000								
TOOL CAT 2012										
WALK BEHIND SAW AND BLADES										
TOTAL PARK/PUBLIC WORKS	334,116	26,000	-	-	-	-	-	-		-
TOTAL USES	1,344,116	451,000	141,100	16,100	1,100	1,100	1,100	1,100	1,000	1,000
FUND BALANCE BEGINNING	1,965,937	690,971	739,321	597,521	580,621	580,621	580,621	578,721	576,821	209,621
INTEREST	30,000	200	200	200	200	200	200	200	200	200
PARK DEDICATION FEE										
BOND FOR CONSTRUCTION		500,000								
BOND FOR COMMUNITY PARK										
TRANSFER FROM GENERAL FUND AND WATER FUND	40,000									
TRANSFER FROM OTHER FUNDS ENTERPRISE										
TOTAL SOURCES	2,035,937	1,191,171	739,521	597,721	580,821	580,821	580,821	578,921	577,021	209,821
OPERATING TRANSFER OUT										
TOTAL USES	1,344,116	451,000	141,100	16,100	1,100	1,100	1,100	1,100	1,000	1,000
AUDIT FEE	850	850	900	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	1,344,966	451,850	142,000	17,100	2,100	2,100	2,100	2,100	2,000	2,000
FUND BALANCE YEAR-END	**690,971**	**739,321**	**597,521**	**580,621**	**578,721**	**578,721**	**578,721**	**576,821**	**575,021**	**207,821**

INFRASTRUCTURE CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN (419)

CAPITAL USES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
SIDEWALKS	10,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
MONUMENT SIGNS / GAZEBO REPAINTING	40,000									
CURBS										
DOWNSTREAM WATER PROJECT WITH LAUDERDALE										
SEAL COATING/ CRACK SEALING										
MILL AND OVERLAY										
HOYT SNELLING SIGNAL										
ROSELAWN & SNELLING SIGNAL										
GARDEN AND NE STREETS										
CALIFORNIA,IDAHO, IOWA										
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT		66,115								
LARPENTEUR STREET LIGHTS										
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT										
OTHER IMPROVEMENTS	10,000									
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	-	1,000	8,000	1,000	1,000	8,000	1,000	1,000	8,000	8,000
LANDSCAPE:										
TOTALS:	60,000	69,115	10,000	3,000	3,000	10,000	3,000	3,000	10,000	10,000
CAPITAL SOURCES										
FUND BALANCE BEGINNING	1,355,316	1,621,688	1,951,783	2,129,933	2,360,011	2,360,011	2,360,011	2,551,011	2,551,011	845,051
INTEREST	30,000	4,000	4,000	4,000	4,000	4,000	4,000	12,000	12,000	12,000
SPECIAL ASSESSMENTS	0	84,424	0	18,031	6,000	6,000	6,000	0	0	0
SPECIAL ASSESSMENTS PREPAID	0	0	0	0	0	-	-	-	0	0
MSA STREET MAINTENANCE FUNDS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000	60,000
MSA STREET AID	0	98,495	0	21,037	0	-	-		0	0
LGA	103,875									
MN DOT LARGE CITY`	8,347									
XCEL ENERGY FRANCHISE FEE	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
TRANSFER								80,000	80,000	80,000
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
STORM DRAINAGE	0	28,141	0	6,010	0	0	0	0	0	0
SANITARY FUND	0	0	0	0	0	0	0	0	0	0
STREET BOND	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCES:	1,682,538	2,021,748	2,140,783	2,364,011	2,555,011	2,555,011	2,555,011	2,838,011	2,838,011	1,132,051
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	60,000	69,115	10,000	3,000	3,000	10,000	3,000	3,000	10,000	10,000
AUDIT FEE	850	850	850	1,000	1,000	1,000	1,000	1,000	1,000	1,000
ENGINEEERING										
TRANSFER OUT TO OTHER FUNDS										
BOND FEE	0	0	0	0	-	-	-		0	0
	60,850	69,965	10,850	4,000	4,000	11,000	4,000	4,000	11,000	11,000
FUND BALANCE YEAR-END	1,621,688	1,951,783	2,129,933	2,360,011	2,551,011	2,544,011	2,551,011	2,834,011	2,827,011	1,121,051