CITY OF LEXINGTON
WORKSHOP AGENDA
Thursday, November 20, 2025
Immediately following Council meeting
City Hall

1. **Call to Order:** Mayor Murphy

2. **Roll Call:** DeVries – Benson – Mahr and Hunt

3. **Discussion Items:** 2026 Proposed Budget Items

   A. Discuss Splash Pad options and costs **pp. 1-3**

   B. Discuss Pickleball Court options and costs **pp. 4-11**

   C. Discuss 2026 Revenue & Expense budget **pp. 12-36**

4. **Staff Input**

5. **Council Input**

6. **Adjourn**

SPLASH PAD OPTIONS AND COSTS

MSA
www.msa-ps.com

	FLOW-THRU OPTION	RECIRCULATING OPTION
Number of Users	25 square feet/person	25 square feet/person
Splash Pad Cost	$125,000 - $400,000*	$300,000 - $600,000*
Annual Operating Costs	$15,000 - $30,000**	$20,000 - $40,000**
Water Usage	60-150 gallons/minute (code required limitations)	150 gallons/minute +
Water Reuse		X
Water Temperature (Slightly Warmer)		X (no heater)
Power Type	110-volt/20-amp circuit	Single/3-phase
Spray Features/Ground Sprays	Low (smart) flow nozzles/features	Provide large water use features
Restrooms/Changing/Shower Facility Required	X (shower only)	X
Certified Pool Operator (Staffing) Required to Check Chemicals		X
Chemical & Filtration Water Treatment Required		X

**Costs include all items within the concrete pad area for the splash pad: concrete pad, base course, piping, pumps, mechanics, vertical features, etc.*

***Costs are affected by size, number of spray elements and local utility costs.*

Other Associated Park Costs:

Parking Lot	$30,000 - $150,000	Depends on size, soil conditions and stormwater requirements
Site Stormwater Needs	$10,000 - $100,000	Depends on stormwater requirements within the community, DNR, and construction disturbance
Sidewalk (5-inch Thick)	$10/square foot	Will need connecting sidewalks to make it ADA compliant
Restrooms/Shelter	$130,000 - $400,000+	Varies on building, size, number of stalls, shower/changing area, housing the splash pad manifold
Rinse-off Shower	$7,000 - $12,000	May be required per state code
Landscaping/Irrigation	$3,000 - $50,000	Depends on materials, site development and soil conditions
Site Development	$20,000 - $150,000	Depends on site and soil conditions
Utility Connections (Power, Storm Sewer, Water)	$20,000 - $150,000	
Architect/Engineer Fees	12% - 20% of estimated construction cost	Plumbing, design and construction administration

Other Park Amenities:

Shade Shelters	$10,000 - $50,000	Costs based on fabric shade shelters to shelters with permanent roofs
Furnishings (Picnic Tables, Trash Receptacles, Bike Racks)	$5,000 - $50,000	Cost depends on materials
Drinking Fountains	$7,000 - $12,000	
Dry Play Features (Playground)	$35,000 - $500,000	Destination playgrounds or fully inclusive playgrounds may exceed this amount

Parks and Recreation | Splash Pads

We look forward to the opportunity to partner with you and your community to make it the best place to live, play and grow. MSA has helped numerous clients meet this growing demand through the planning, development and revitalization of recreational amenities, including splash pads, parks, waterfront developments, aquatic facilities, multi-use paths and athletic facilities. Whether on land or on water, we can help.

Riverfront Park | Village of Sauk City

The Village of Sauk City worked with MSA to transform Riverfront Park which is located adjacent to the Wisconsin River. Through two Stewardship grants, MSA was able to assist the Village in securing funds for park improvements. The project included a new access road, expanded parking, playground, splash pad, restroom facility, concessions, shade structures, and irrigated and improved soccer complex. Advanced stormwater management is integral to the new layout for this portion of the park. Once expanded, existing park trails will provide interconnectivity and extension of the Great Sauk State Trail.

Splash Pad at Mead Field | City of Wisconsin Rapids

MSA worked with the City to design a splash park as part of greater improvements to Mead Field. The splash park is designed for users ranging from toddlers to youth, with a focus on active-play design features. Special features include a water journey flow channel, custom-developed fireman's game with water cannons and a wide range of spray features and geysers. The park's splash pad includes a pass-through water storage vessel to reuse a portion of the splash park water for drip irrigation of the planting beds.

Hessel Park & Splash Pad | City of Champaign

MSA provided professional engineering, surveying, topographic studies and architectural services in order to design and construct a new splash pad and improve existing restrooms. With a simple wave of a hand or kick of a foot, the "sprayground" comes alive with ground spray rocks, snails and ladybugs, as well as flower, butterfly and dragonfly fountains.

Town Splash Pad | City of Rome

Rome's splash pad features a unique wilderness theme with spray features that resemble tall spruce trees and cattails, leaves and flowers. MSA contributed design engineering to this project, creating the overall layout of the park – Phase I of a broader master plan.

Edwards-Alexander Memorial Park Splash Pad | Village of Port Edwards

This 2,500-square-foot project entails an ADA-accessible splash pad with a variety of aquatic features including a water power spinner, directional jets, butterfly-themed spray, foot-activators, jet streams and a "spidey spray." The project was funded with a generous $500,000 grant from the Legacy Foundation.

Kautzer Recreational Plaza Splash Pad | City of Nekoosa

The City of Nekoosa received a $500,000 grant from the Legacy Foundation of Wisconsin Rapids for a 3,500-square-foot splash pad and adjacent park amenities. Amenities include installation of new outfield fencing for a baseball field, shade structures, picnic shelter and tables, connective sidewalks, benches, and bike racks.

Fireman's Park | City of Verona

Thanks to grant opportunities and tremendous community support, Fireman's Park officially opened for public use in 2019. The new lake park features an interactive splash pad, athletic complexes, recreation trails and a new pavilion. The City received a $250,000 Knowles Nelson Stewardship grant and $60,000 from Dane County in grant funding. As the only outdoor aquatic recreation facility in the City of Verona, the beach and splash pad provide options for water lovers of all ages and abilities to cool down on hot summer days, with exciting new amenities throughout the park for Verona residents and guests to enjoy for generations to come.

MSA

www.msa-ps.com | (800) 362-4505

PROJECT DESCRIPTION / SERVICES SCOPE
LEXINGTON PICKLEBALL COURT – Lexington Memorial Park

Lexington, Minnesota
July 16th, 2025
MSA #:10481000

PROJECT UNDERSTANDING

The proposed project includes improvements to an existing tennis court located in Lexington Memorial Park. The project is to include layout for a combined tennis and pickleball court utilizing the existing tennis court perimeter, an investigation into the proper surfacing for the court, a new accessible sidewalk to the courts, and a 15'x30' pad for picnic tables directly adjacent to the existing court perimeter. It is our understanding that the project area is limited to the existing tennis court area inside the fence, which is to remain. There are two proposed approaches to the court paving and surfacing – resurface this existing court, or reconstruct the pavement prior to surfacing. Should the Owner chose the option to resurface the existing court, we anticipate negotiating a reduction in the design development phase. We do not anticipate any permitting being necessary.

PROJECT APPROACH

PHASE 1 – SITE TOPOGRAPHIC SURVEY

TASK 1.1 – INVENTORY AND ANALYSIS

MSA will conduct a land survey of the project area to record existing conditions prior to design documents. The survey will be completed with one (1) visit to the site by an MSA licensed surveyor. Results of this survey will determine low elevation points, locate existing features, and identify concerns for ADA accessibility. The Owner will provide MSA with any other site boundary or CSM data that will be used to supplement the survey. After a basemap is created from the survey data using AutoCAD, MSA will also draft initial concept designs for future review.

PHASE 2 – DESIGN DEVELOPMENT AND CONSTRUCTION DOCUMENTS

TASK 2.1 - PLANNING AND KICK-OFF MEETING

MSA will conduct an in-person kickoff meeting with the City to review current conditions, the vision and goals of the project, and discuss the best strategies for implementation. All features will be developed for ADA compliance and accessibility. We will establish a detailed project schedule and other administrative details to run the project most efficiently to its successful completion.

Meetings and Deliverables:

- Meeting #1 (virtual)
- Meeting Minutes (PDF)
- Proposed project schedule (PDF)

TASK 2.2 – DESIGN DEVELOPMENT

Upon collecting all the site information, the design development stage can begin to layout the pickleball court and its surrounding features. The court's reconstruction consists of investigating the potential surfacing options, determining the layout of the court, and adding ADA accessible features to the surrounding area. The majority of the court design and layout will be decided at this phase. During this phase, we anticipate up to two (2) virtual meetings with the client to review design options.
Meetings and Deliverables:

- Draft Concept Plan (PDF)

- Meeting #2 and #3 (virtual)
- Meeting Minutes for meeting #2 and #3 (PDF)
- Utility and boundary documentation summary (PDF or memo format)
- Annotated base map for design coordination

TASK 2.3 – CONSTRUCTION DOCUMENTS

With the design developed, we will proceed with assembling plans and specifications suitable for bidding. During this phase we anticipate up to two (2) meetings with the client to review the documents.

Anticipated Sheets

- Title sheet
- General notes and details
- Existing Site Plan
- Erosion control plans and details
- Layout and dimension plans
- Stormwater plan and details
- Detailed plans for park amenities

Meetings and Deliverables:

- Plans, cost estimates, project manual, and specifications (PDF)
- Review Meeting #4 (Virtual)

PHASE 3: BIDDING

The project team will assist the Owner with the project bidding through the following steps:

- Prepare Advertisement for Bids and placed in local newspaper (advertising costs to be paid by the City).
- Electronic distribution of drawings and specifications using Quest.
- MSA will answer bidder questions and issue applicable addendums as needed.
- Electronic Bid Opening using Quest (Virtual).
- Reviewing, tabulating, and evaluating the bids.
- Support the Owner in the consideration of the bids with a recommendation.
- Process Owner/Contractor agreements.

Deliverables:

- Advertisement for bid (Word document)
- Provide bidding documents via Quest online to bidders and PDFs to the Owner
- Issued addenda (PDF)
- Bid tab from bid opening (PDF and Excel)
- Project award recommendation (PDF)
- Project contracts processed (PDF)

SERVICES NOT INCLUDED:

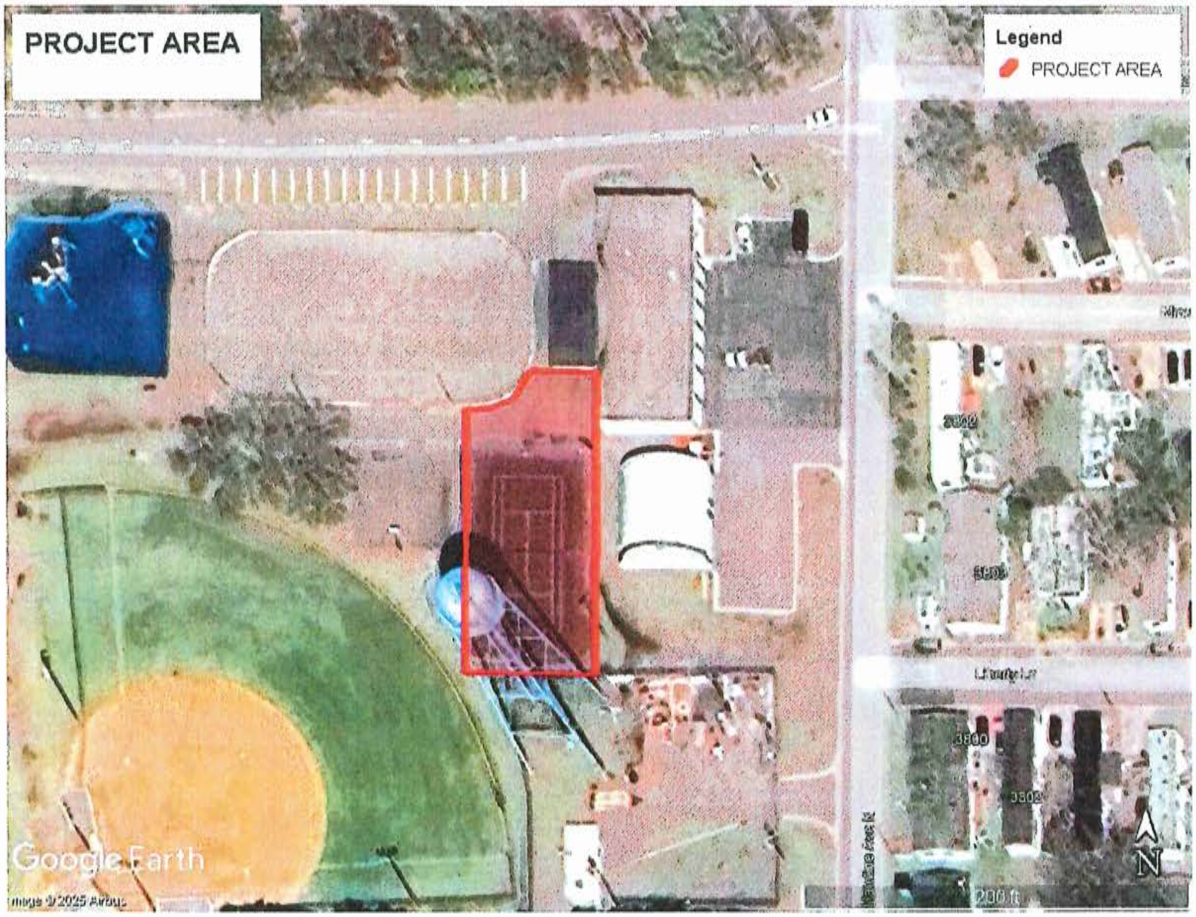
The basic services of this proposal do not include providing the following services. If needed these services can be provided by the Owner, an Owner's subconsultant or they may possibly be provided by additional Engineering services if specifically authorized by the Owner.

1. Geotechnical services
2. Attend other meetings not identified above.
3. Permitting assistance
4. 3D rendering Models or additional rendered views
5. Multiple Bid Packages
6. Construction Administration
7. Construction Staking

8. Construction Inspection
9. Archeological Study/Wetland Delineation
10. Grant writing Services

PROJECT LIMITS:

The following is our understanding of the project limits:



PROJECT SCHEDULE

Task Description	Target Timeframe
Inventory and Analysis	January 2026
Kick off Meeting	January 2026
Design Development	February 2026
Construction Documents	March 2026
Final Plans Submitted	April 2026
Bidding Period	April 2026
Construction Completion	November 2026

CITY OF LEXINGTON, MN - SPORT COURT IMPROVEMENTS

V2 - NEW PAVEMENT

ITEM NO.	ITEM DESCRIPTION	EST. QTY	UNITS		UNIT PRICE		TOTAL PRICE
1	MOBILIZATION, BONDS & INSURANCE	1	LS	$	12,000.00	$	12,000.00
2	EROSION CONTROL	1	LS	$	2,000.00	$	2,000.00
3	TURF AND SITE RESTORATION	1	LS	$	1,000.00	$	1,000.00
4	UNCLASSIFIED EXCAVATION	1	LS	$	5,000.00	$	5,000.00
5	SALVAGE EXISTING ASPHALT	670	SY	$	3.00	$	2,010.00
6	3.5-INCH ASPHALTIC CONCRETE PAVEMENT (SPORT COURT)	291	TON	$	150.00	$	43,604.17
7	BASE AGGREGATE DENSE, 1.25-INCH (SPORT COURT)	160	TON	$	25.00	$	3,990.00
8	3.5-INCH ASPHALTIC CONCRETE PAVEMENT (ENTRANCE)	34	TON	$	150.00	$	5,031.25
9	BASE AGGREGATE DENSE, 1.25-INCH (ENTRANCE)	131	TON	$	25.00	$	3,285.00
10	SALVAGE AND RE-INSTALL EXISTING CHAINLINK FENCE	1	LS	$	20,000.00	$	20,000.00
11	PROVIDE NEW CHAINLINK FENCE POSTS	1	LS	$	5,000.00	$	5,000.00
12	TEXTURED ACRYLIC SPORT COURT SURFACING & STRIPING	6,000	SF	$	5.00	$	30,000.00
13	PICNIC TABLE	1	EA	$	5,000.00	$	5,000.00
14	PICKLEBALL NETS & POSTS	3	EA	$	5,000.00	$	15,000.00
	PROJECT SUBTOTAL:					**$**	**152,920.42**
					15% Contingency	$	23,000.00
					CONSTRUCTION COST	**$**	**175,920.42**

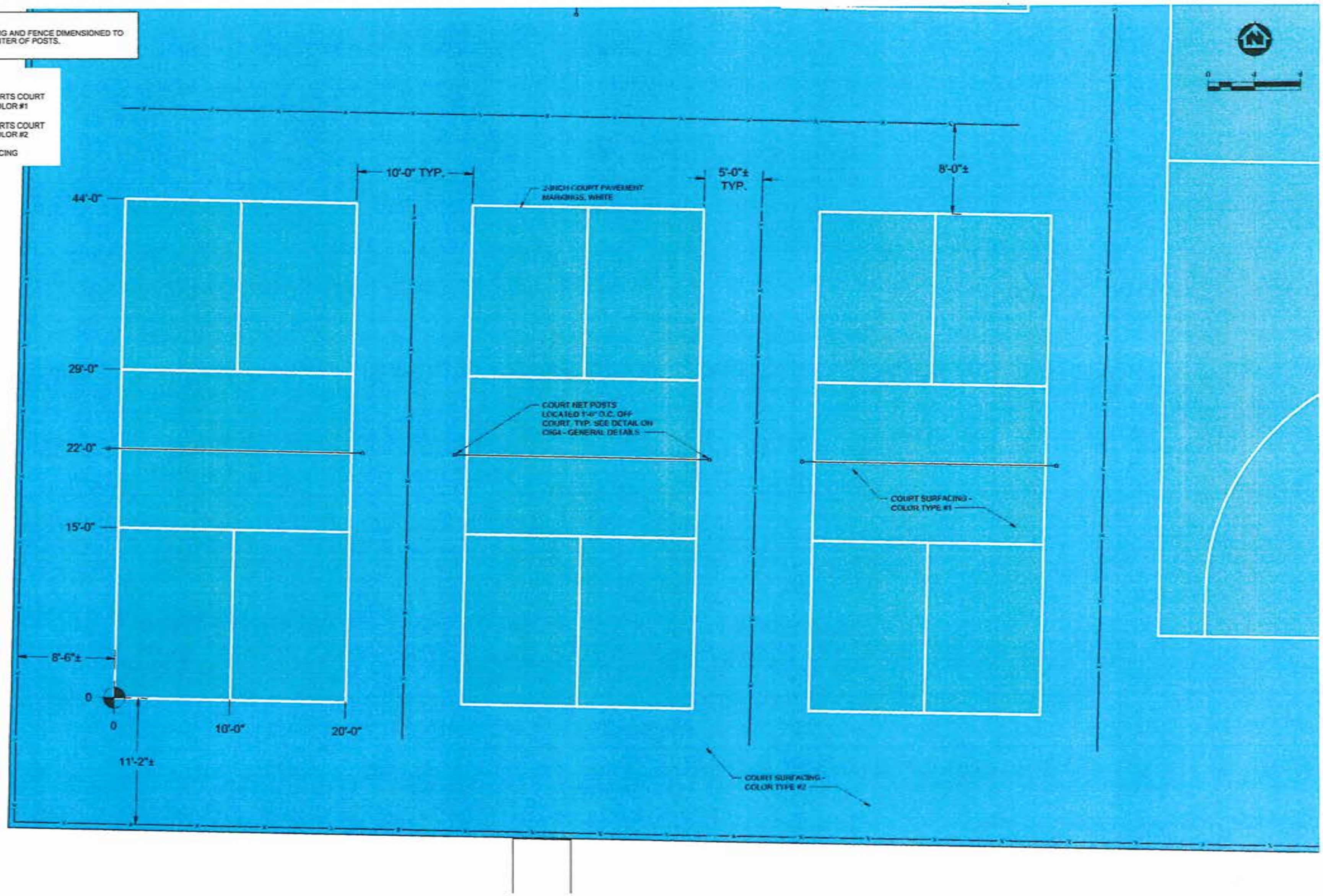
CITY OF LEXINGTON, MN - SPORT COURT IMPROVEMENTS

V1 - REPAIR PAVEMENT

ITEM NO.	ITEM DESCRIPTION	EST. QTY	UNITS		UNIT PRICE		TOTAL PRICE
1	MOBILIZATION, BONDS & INSURANCE	1	LS	$	6,000.00	$	6,000.00
2	EROSION CONTROL	1	LS	$	500.00	$	500.00
3	TURF AND SITE RESTORATION	1	LS	$	500.00	$	500.00
4	UNCLASSIFIED EXCAVATION	1	LS	$	1,000.00	$	1,000.00
5	EXISTING ASPHALT REPAIRS (PATCH, CRACKFILL)	1	LS	$	10,000.00	$	10,000.00
6	3.5-INCH ASPHALTIC CONCRETE PAVEMENT (ENTRANCE)	34	TON	$	150.00	$	5,100.00
7	BASE AGGREGATE DENSE, 1.25-INCH (ENTRANCE)	131	TON	$	25.00	$	3,275.00
8	TEXTURED ACRYLIC SPORT COURT SURFACING & STRIPING	6,000	SF	$	5.00	$	30,000.00
9	PICNIC TABLE	1	EA	$	5,000.00	$	5,000.00
10	PICKLEBALL NETS & POSTS	3	EA	$	5,000.00	$	15,000.00
	PROJECT SUBTOTAL:					**$**	**76,375.00**
					15% Contingency	$	11,500.00
					CONSTRUCTION COST	**$**	**87,875.00**

NOTES:
1. ALL DIMENSIONS FOR STRIPING AND FENCE DIMENSIONED TO THE CENTERLINE AND TO CENTER OF POSTS.

LEGEND
- PROPOSED SPORTS COURT SURFACING - COLOR #1
- PROPOSED SPORTS COURT SURFACING - COLOR #2
- —X— PROPOSED FENCING



MSA
ENGINEERING | ARCHITECTURE | SURVEYING
FUNDING | PLANNING | ENVIRONMENTAL
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(612) 548-3132 www.msa-ps.com

I HEREBY CERTIFY THAT THIS PLAN, REPORT, OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

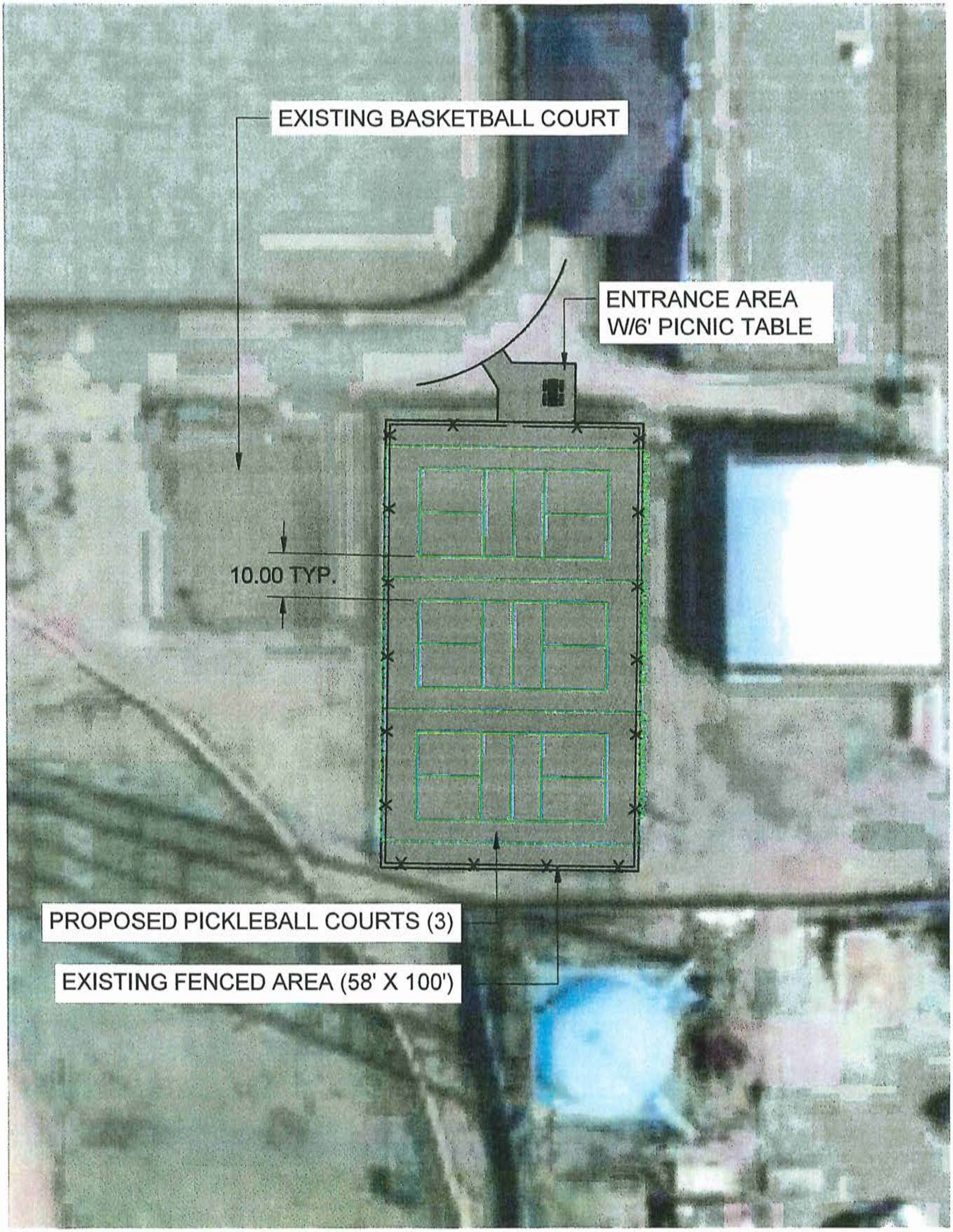
5/16/2025 Date
44296 License No.
NAME

SPORT COURT RECONSTRUCTION - LOVELAND PARK
CITY OF NEWPORT
WASHINGTON COUNTY, MINNESOTA

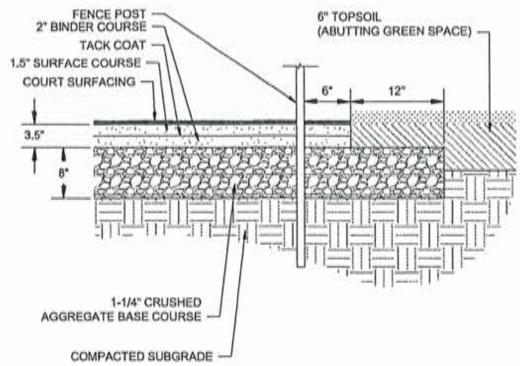
PICKLEBALL COURT
DIMENSIONS PLAN

10316111
C303

PLOT DATE: 5/16/2025 12:56 PM



MSA	PICKLEBALL COURTS CITY OF LEXINGTON, MN	EXAMPLE LAYOUT	PROJECT NO. PROJECT NO SHEET



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C903
SPORT COURT SURFACING DETAIL
NTS

MSA	PICKLEBALL COURTS CITY OF LEXINGTON, MN	EXAMPLE IMAGES	PROJECT NO. PROJECT NO SHEET

2026 PRELIMINARY REVENUE BUDGET

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes	Change %
FUND 101	GENERAL FUND						5.00%
101-31000	General Property Taxes	$1,329,383.03	$1,384,214.47	$1,429,912.60	$1,501,408.23	5.00%	5.00%
101-31040	Fiscal Disparities	$0.00	$0.00	$0.00	$0.00		0.00%
101-31900	Pen. and Interest DelTax	$116.75	$606.20	$1,000.00	$1,000.00		0.00%
101-32100	Business Licenses/Permits	$4,666.64	$6,005.00	$5,000.00	$6,000.00		20.00%
101-32110	Liquor Licenses	$32,600.00	$33,600.00	$33,000.00	$35,000.00		6.06%
101-32120	Cigarette License	$500.00	$100.00	$200.00	$200.00		0.00%
101-32150	Refuse Collection License	$3,200.00	$2,275.00	$3,200.00	$3,200.00		0.00%
101-32155	Used Car Lot License	$500.00	$500.00	$500.00	$500.00		0.00%
101-32170	Vending Machine Permits	$300.00	$300.00	$300.00	$300.00		0.00%
101-32200	Temporary Sign Fee	$50.00	$250.00	$100.00	$150.00		50.00%
101-32205	Overweight Permit Fee	$0.00	$50.00	$100.00	$100.00		0.00%
101-32210	Building Permits	$16,883.59	$18,395.46	$15,000.00	$18,000.00		20.00%
101-32211	Other Permits	$1,545.00	$2,810.00	$1,600.00	$2,000.00		25.00%
101-32220	Mechanical Permits	$3,198.65	$1,335.00	$2,000.00	$2,000.00		0.00%
101-32230	Plumbing Permits	$5,242.29	$4,372.62	$2,000.00	$2,500.00		25.00%
101-33400	PERA Aid	$0.00	$0.00	$0.00	$0.00		0.00%
101-33401	Local Government Aid	$565,581.00	$547,162.00	$547,724.00	$547,879.00	$155.00	0.03%
101-33414	Police Aid	$44,763.40	$57,358.42	$45,000.00	$50,000.00		11.11%
101-33422	State Grants and Aids	$11,876.00	$11,540.50	$12,000.00	$39,112.00	Class 4d(1) Transition Aid=$27,112	225.93%
101-34000	Charges for Services	$0.00	$0.00	$50.00	$50.00		0.00%
101-34103	Zoning and Subdivision Fees	$730.00	$900.00	$1,500.00	$1,500.00		0.00%
101-34104	Plan Check Fee	$7,965.67	$8,469.17	$8,000.00	$8,500.00		6.25%
101-34107	Assessment Search Fees	$75.00	$165.00	$50.00	$100.00		100.00%
101-34108	Recycling (SCORE)	$14,554.90	$15,876.21	$15,000.00	$16,000.00		6.67%
101-34900	Insurance Dividend	$1,456.00	$4,653.00	$2,000.00	$2,500.00		25.00%
101-35100	Court/Parking Fines	$23,387.80	$18,759.39	$25,000.00	$23,000.00		-8.00%
101-35104	Park Rental	$3,282.90	$5,738.17	$3,000.00	$3,500.00		16.67%
101-36200	Miscellaneous Revenues	$6,099.68	$20,581.33	$5,000.00	$4,000.00		-20.00%
101-36210	Interest on Investments	$53,255.11	$60,249.95	$42,638.31	$30,000.71		-29.64%
101-36221	Rents - Tower	$70,163.79	$58,063.87	$70,000.00	$70,000.00		0.00%
101-38000	Gambling Revenues	$40,000.00	$20,000.00	$40,000.00	$40,000.00	10% Gambling to Police Services	0.00%
101-38080	License/Permit Revenue	$41,370.00	$3,205.00	$6,000.00	$2,000.00	Off year for rental permits	-66.67%
101-39202	Transfer from Liquor Fund	$200,000.00	$150,000.00	$175,000.00	$175,000.00		0.00%
101-39213	Transfer from Capital Fund	$0.00	$0.00	$0.00	$0.00		
101-39214	Transfer from Lovell Fund	$0.00	$0.00	$0.00	$0.00		
101-39900	Use of Fund Reserves	$0.00	$0.00	$20,000.00	$30,000.00		50.00%
	TOTAL GENERAL FUND	$2,482,747.20	$2,437,535.76	$2,511,874.91	**$2,615,499.94**		4.13%
TOTAL GENERAL FUND EXPENDITURES		$2,261,025.34	$2,249,844.01 of 5	$2,511,874.91	**$2,615,499.94**	**$0.00**	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes	Change %
FUND 220	LOVELL BUILDING						
220-36210	Interest on Investments	$28,010.79	$32,842.53	$0.00	$0.00		
	TOTAL LOVELL BUILDING	$28,010.79	$32,842.53	$0.00	$0.00		
FUND 310	CAPITAL PROJECTS						
310-32260	Equipment Sales	$0.00	$39,300.00	$0.00	$0.00		
310-33418	Small Cities Assisitance	$0.00	$33,532.00	$44,611.00	$36,858.00	Per MMB Projections	
310-33422	State Grants and Aids	$0.00	$0.00	$0.00	$0.00		
310-34109	Donations - Capital - Fire	$130,000.00	$116,856.00	$100,000.00	$110,000.00		10.00%
310-34111	Donations - Capital - Other	$0.00	$0.00	$0.00	$0.00		
310-35103	Municipal Violation Bureau	$0.00	$0.00	$0.00	$0.00		
310-36100	Special Assessments	$11,101.59	$10,464.89	$7,606.33	$19,741.60		
310-36200	Miscellaneous Revenues	$0.00	$491.26	$0.00	$0.00		
310-36210	Interest on Investments	$129,659.84	$63,125.24	$20,000.00	$20,000.00		0.00%
310-38000	Gambling Revenues	$10,048.79	$32,351.93	$15,000.00	$15,000.00	40,000 to Gen. Fund	0.00%
310-38050	Cable TV Revenues	$2,216.81	$1,466.94	$2,200.00	$1,500.00		-31.82%
310-39200	Interfund Transfers	$0.00	$0.00	$0.00	$0.00		
310-39203	Transfer from General Fund	$38,741.00	$0.00	$0.00	$0.00		
310-39204	Franchise Fees - Centerpoint	$96,840.10	$99,997.70	$110,000.00	$100,000.00		-9.09%
310-39205	Franchise Fees - Connexus	$28,815.12	$28,888.32	$29,000.00	$29,000.00		0.00%
310-39206	Franchise Fees - Xcel	$54,522.77	$53,742.90	$55,000.00	$55,000.00		0.00%
310-39900	Use of Fund Reserves	$0.00	$0.00	$0.00	$631,000.00		
	TOTAL CAPITAL PROJECTS	$501,946.02	$480,217.18	$383,417.33	$1,018,099.60		165.53%
FUND 320	TIF 1-3						
320-31000	General Property Taxes	$0.00	$0.00	$0.00	$0.00		
320-31050	Tax Increments	$169,033.32	$176,410.00	$95,058.00	$79,277.00		
320-35205	Capital Contributions	$0.00	$0.00	$0.00	$0.00		
320-36210	Interest on Investments	$435.06	$871.51	$0.00	$0.00		
	TOTAL	$169,468.38	$177,281.51	$95,058.00	$79,277.00		
FUND 405	PARK DEDICATION FUND						
405-32300	Park Dedication Fees	$0.00	$0.00	$0.00	$0.00		
405-36210	Interest on Investments	$2,921.48	$3,147.40	$0.00	$0.00		
405-39900	Use of Fund Reserves	$0.00	$0.00	$0.00	$0.00		
	TOTAL	$2,921.48	$3,147.40	$0.00	$0.00		

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes	Change %
FUND 422	22 STREET IMPROVEMENTS						
422-36100	Special Assessments	$12,486.54	$3,368.16	$3,251.96	$0.00	To be recorded in Fund 310	
422-36210	Interest on Investments	$3,320.67	$3,903.63	$0.00	$0.00		
422-39213	Transfer from Capital Fund	$0.00	$0.00	$0.00	$0.00		
	TOTAL	$15,807.21	$7,271.79	$3,251.96	$0.00		
FUND 423	23 STREET IMPROVEMENTS						
423-36100	Special Assessments	$7,485.94	$11,226.44	$2,886.60	$0.00	To be recorded in Fund 310	
423-36210	Interest on Investments	$2,452.75	$358.68	$0.00	$0.00		
423-39213	Transfer from Capital Fund	$104,000.00	$0.00	$0.00	$0.00		
	TOTAL	$113,938.69	$11,585.12	$2,886.60	$0.00		
FUND 424	24 STREET IMPROVEMENTS						
424-36100	Special Assessments	$0.00	$12,400.55	$6,000.00	$0.00	To be recorded in Fund 310	
424-36210	Interest on Investments	$0.00	$7,250.97	$0.00	$0.00		
424-39213	Transfer from Capital Fund	$0.00	$201,500.00	$0.00	$0.00		
	TOTAL	$0.00	$221,151.52	$6,000.00	$0.00		
FUND 551	16 NORTH METRO GO						
551-39207	Franchise Fess - Cable	$4,106.72	$4,121.75	$0.00	$0.00		
	TOTAL	$4,106.72	$4,121.75	$0.00	$0.00		
FUND 591	14 STREET - VARIOUS						
591-31000	General Property Taxes	$54,528.43	$52,022.65	$57,075.59	$57,075.59		
591-36100	Special Assessments	$9,535.93	$24.05	$0.00	$0.00		
591-36210	Interest on Investments	$4,296.29	$5,100.85	$0.00	$0.00		
	TOTAL	$68,360.65	$57,147.55	$57,075.59	$57,075.59		
FUND 592	15 STREET - VARIOUS						
592-31000	General Property Taxes	$81,057.61	$86,070.20	$77,548.88	$76,036.28		
592-36100	Special Assessments	$40,900.05	$22,608.50	$21,862.80	$21,117.49		
592-39213	Transfer from Capital Fund	$0.00	$0.00	$0.00	$0.00		
592-36210	Interest on Investments	$11,413.63	$13,560.70	$5,000.00	$5,000.00		
	TOTAL	$133,371.29	$122,239.40	$104,411.68	$102,153.77		

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes	Change %
FUND 609	MUNICIPAL LIQUOR FUND						
609-36200	Miscellaneous Revenues	$26.00	$60.00	$100.00	$110.00		10.00%
609-36210	Interest on Investments	$24,586.99	$27,596.05	$25,000.00	$25,000.00		0.00%
609-37811	Liquor Sales	$1,156,971.27	$1,131,644.45	$1,100,000.00	$1,200,000.00		9.09%
609-37812	Beer Sales	$1,652,173.22	$1,609,542.30	$1,650,000.00	$1,700,000.00		3.03%
609-37813	Wine Sales	$549,329.29	$544,303.93	$550,000.00	$575,000.00		4.55%
609-37814	Miscellanous Sales	$235,678.18	$198,424.35	$242,000.00	$142,000.00		-41.32%
609-37814	Soda Sales			$30,000.00	$30,000.00		0.00%
609-37814	Tobacco Sales			$200,000.00	$100,000.00	Drastic fall of tobacco sales	-50.00%
609-37814	Ice Sales			$12,000.00	$12,000.00		0.00%
609-37820	THC Sales	$25,768.85	$143,073.03	$125,000.00	$200,000.00		60.00%
609-37830	Case Deposit/Return	$80.00	-$100.00	$0.00	$0.00		
609-37840	Cash Over/Short	$193.02	-$180.25	-$110.00	-$100.00		-9.09%
609-37841	Gift Certificate Redemption	-$805.00	-$743.36	-$1,000.00	-$1,000.00		0.00%
609-39900	Use of Fund Reserves	$0.00	$0.00	$0.00	$0.00		
609-39990/33439	Use of fund balance/Pension	$0.00	$0.00	$120,000.00	$121,640.00		1.37%
	TOTAL	$3,644,001.82	$3,653,620.50	$3,810,990.00	$3,962,650.00		3.98%

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes	Change %
FUND 651	STORM SEWER FUND						
651-31000	General Property Taxes	$11,791.72	$11,403.82	$12,342.54	$13,000.00		
651-35205	Capital Contributions	$0.00	$0.00	$0.00	$0.00		
651-36100	Special Assessments	-$1,981.54	$0.00	$0.00	$0.00		
651-36101	Assessment Revenue County	$903.96	$3,859.81	$1,000.00	$1,000.00		
651-36210	Interest on Investments	$0.00	$0.00	$0.00	$0.00		
651-38090	Storm Sewer Fee	$89,739.18	$89,010.22	$87,500.00	$90,000.00		
651-38095	SWPPP Penalty	$1,763.08	$2,818.43	$1,800.00	$2,500.00		
651-39999/33439	Prior Period Adj/Pension	$1.00	$0.00	$0.00	$0.00		
	TOTAL	$102,217.40	$107,092.28	$102,642.54	$106,500.00		
FUND 730	WATER FUND						
730-36101	Assessment Revenue County	$1,636.45	$15,712.50	$2,000.00	$5,000.00		
730-36210	Interest on Investments	$17,151.84	$21,869.39	$4,820.00	$11,875.00		
730-37100	Water Sales	$277,593.01	$258,631.00	$280,000.00	$357,500.00	30% increase due to new rates.	
730-37150	Water Connect/Reconnect Fee	$300.00	$7,600.00	$1,800.00	$1,800.00		
730-37170	Water Penalty	$9,443.20	$9,082.68	$8,000.00	$7,500.00		
730-37180	Water Meter Sales	$4,410.19	$1,888.49	$1,000.00	$1,000.00		
730-36200	Miscellaneous Revenues	$185,984.33	$111.43	$0.00	$0.00		
730-39200	Interfund Transfers	$82,077.02	$0.00	$0.00	$0.00		
730-39900	Use of Fund Reserves	$0.00	$0.00	$0.00	$165,000.00		
730-39999	Prior Period Adj/Pension	$4.00	$0.00	$0.00	$0.00		
	TOTAL	$578,600.04	$314,895.49	$297,620.00	$549,675.00		
FUND 770	SEWER FUND						
770-36101	Assessment Revenue County	$1,374.17	$12,934.77	$1,500.00	$1,500.00		
770-36200	Miscellaneous Revenues	$0.00	$24.85	$0.00	$25.00		
770-36210	Interest on Investments	$50,106.54	$53,863.34	$10,000.00	$20,000.00		
770-37200	Sewer Sales	$279,240.52	$326,028.76	$300,000.00	$330,000.00		
770-37250	Sewer Connect/Reconnect Fees	$0.00	$0.00	$1,000.00	$0.00		
770-37260	Sewer Penalty	$7,388.23	$9,145.73	$7,000.00	$8,000.00		
770-39900	Use of Fund Reserves	$0.00	$0.00	$160,000.00	$140,000.00		
770-39999	Prior Period Adj/Pension	$4.00	$0.00	$0.00	$0.00		
	TOTAL	$338,113.46	$401,997.45	$479,500.00	$499,525.00		
	ALL FUNDS	$8,183,611.15	$8,032,147.23	$7,854,728.61	$8,990,455.90		

2026 PRELIMINARY EXPENDITURE BUDGET

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 101	GENERAL FUND					
Dept 41110	**Council**					
101-41110-101	Salaries & Wages	$24,000.00	$24,000.00	$24,000.00	$24,000.00	
101-41110-122	FICA/Medicare	$1,836.00	$1,836.00	$1,836.00	$1,836.00	
101-41110-125	MN PFL	$0.00	$0.00	$0.00	$105.60	
101-41110-208	Training and Instruction	$1,181.70	$24.00	$1,200.00	$1,200.00	
	Total Council	$27,017.70	$25,860.00	$27,036.00	$27,141.60	
Dept 41300	**Mayor**					
101-41300-101	Salaries & Wages	$6,999.96	$6,999.96	$7,000.00	$7,000.00	
101-41300-122	FICA/Medicare	$535.56	$535.56	$535.50	$535.50	
101-41300-125	MN PFL	$0.00	$0.00	$0.00	$30.80	
101-41300-208	Training and Instruction	$494.63	$24.00	$500.00	$500.00	
101-41300-433	Dues and Subscriptions	$30.00	$0.00	$30.00	$30.00	
	Total Mayor	$8,060.15	$7,559.52	$8,065.50	$8,096.30	
Dept 41330	**Boards/Commissions**					
101-41330-101	Salaries & Wages	$10,900.00	$9,575.00	$8,400.00	$8,400.00	
101-41330-122	FICA/Medicare	$833.79	$732.43	$642.60	$642.60	
101-41330-125	MN PFL	$0.00	$0.00	$0.00	$36.96	
	Total Boards/Commissions	$11,733.79	$10,307.43	$9,042.60	$9,079.56	
Dept 41410	**Elections**					
101-41410-101	Salaries & Wages - Staff	$6,226.56	$9,880.03	$5,799.60	$10,374.20	
101-41410-105	Salaries & Wages - El. Judges	$0.00	$4,110.50	$400.00	$5,000.00	Election year
101-41410-121	PERA	$465.49	$741.02	$434.97	$778.07	
101-41410-122	FICA/Medicare	$474.07	$772.06	$443.67	$793.63	
101-41410-125	MN PFL	$0.00	$0.00	$0.00	$67.65	
101-41410-205	Mileage Reimbursement	$20.17	$286.66	$50.00	$300.00	
101-41410-327	Annual Technology Maintenance	$526.08	$273.92	$500.00	$500.00	
101-41410-351	Legal Notices Publishing	$0.00	$106.56	$50.00	$150.00	
101-41410-432	Election Expense	$0.00	$500.53	$50.00	$600.00	
	Total Elections	$7,712.37	$16,671.28	$7,728.24	$18,563.54	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 41500	**Administration**					
101-41500-101	Salaries & Wages	$181,969.05	$187,635.13	$201,395.50	$206,199.82	
101-41500-121	PERA	$13,108.84	$14,317.92	$15,104.66	$15,464.99	
101-41500-122	FICA/Medicare	$13,639.36	$13,993.02	$15,406.76	$15,774.29	
101-41500-125	MN PFL	$0.00	$0.00	$0.00	$907.28	
101-41500-134	ST/LT Disability Insurance	$4,568.16	$4,564.42	$4,800.00	$5,000.00	
101-41500-150	Worker s Comp	$2,865.52	$2,740.34	$3,150.00	$3,150.00	
101-41500-160	Health/Dental Insurance	$67,401.38	$79,550.62	$83,880.00	$83,880.00	
101-41500-185	Unemployment Compensation	$0.00	$0.00	$0.00	$0.00	
101-41500-200	Office Supplies	$3,246.41	$3,035.10	$4,500.00	$4,500.00	
101-41500-205	Mileage Reimbursement	$2,705.62	$2,789.78	$3,000.00	$3,000.00	
101-41500-208	Training and Instruction	$660.42	$1,911.72	$2,500.00	$2,500.00	
101-41500-300	Professional Srvs	$188.88	$191.88	$300.00	$300.00	
101-41500-301	Auditing/Acctg Services	$7,151.80	$17,358.05	$11,600.00	$14,600.00	
101-41500-302	Assessor Fees	$11,962.43	$11,916.00	$15,000.00	$15,000.00	
101-41500-303	Engineering Fees	$28,398.52	$28,304.88	$30,000.00	$30,000.00	
101-41500-304	Legal Fees	$93,019.40	$4,056.90	$70,000.00	$70,000.00	
101-41500-308	Consultant Fees	$0.00	$0.00	$5,000.00	$3,000.00	New laws/policies
101-41500-311	Safety Training Services	$588.06	$308.73	$300.00	$330.00	
101-41500-321	Telephone	$2,154.30	$2,248.24	$2,200.00	$1,825.00	Metro-Inet allocation + Adm. Allowance
101-41500-322	Postage	$877.79	$1,157.62	$1,050.00	$850.00	
101-41500-327	Annual Technology Maintenance	$4,072.66	$4,093.00	$5,000.00	$5,000.00	
101-41500-350	Print/Binding	$4,407.30	$4,426.75	$6,000.00	$6,000.00	
101-41500-351	Legal Notices Publishing	$355.32	$287.00	$1,500.00	$1,200.00	
101-41500-352	General Notices	$614.50	$1,100.00	$300.00	$1,000.00	
101-41500-353	Ordinance Publication	$129.72	$0.00	$500.00	$500.00	
101-41500-361	General Liability Ins	$19,438.00	$21,530.00	$23,000.00	$28,050.00	
101-41500-381	Electric Utilities	$3,402.32	$2,946.44	$4,200.00	$4,000.00	
101-41500-382	Water/Sewer Utilities	$2,423.76	$1,602.25	$3,000.00	$3,000.00	
101-41500-383	Gas Utilities	$3,001.64	$2,824.23	$3,200.00	$3,200.00	
101-41500-384	Refuse/Garbage Disposal	$984.60	$1,042.56	$1,100.00	$1,300.00	
101-41500-385	Building Security	$459.40	$468.28	$1,500.00	$4,000.00	
101-41500-400	General Maintenance	$7,260.62	$10,446.93	$13,000.00	$13,500.00	
101-41500-401	Repair Buildings	$753.52	$9,694.99	$5,000.00	$6,000.00	
101-41500-404	Repair Machinery/Equipment	$0.00	$32.99	$300.00	$150.00	
101-41500-410	Sirens/Flags	$804.61	$799.14	$1,800.00	$1,000.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
101-41500-411	Chilled water	$97.18	$115.22	$300.00	$200.00	
101-41500-430	Miscellaneous	$1,194.96	$892.64	$1,500.00	$1,500.00	
101-41500-433	Dues and Subscriptions	$4,754.94	$4,671.20	$5,100.00	$5,200.00	
101-41500-438	Real Estate Taxes	$347.06	$736.68	$683.44	$683.44	
101-41500-439	County/State Charges	$0.00	$0.00	$150.00	$160.00	
101-41500-440	Bank Charges	$4,379.73	$4,315.54	$4,500.00	$5,000.00	
101-41500-490	Subcontracted Services	$3,190.60	$3,249.60	$3,500.00	$3,500.00	Alex. House = $3,000; Mediation Svcs = 500.00
	Total Administration	$496,578.38	$451,355.79	$554,320.36	$570,424.81	
Dept 41900	**IT Services**					
101-41900-230	Contracted Services	$12,217.80	$13,309.80	$14,078.25	$15,425.00	
101-41900-329	Anoka County fiber optic	$900.00	$900.00	$1,000.00	$1,800.00	Increase per Anoka County
	Total IT	$13,117.80	$14,209.80	$15,078.25	$17,225.00	
Dept 42110	**Police**					
101-42110-230	Contracted Services	$966,224.00	$960,697.00	$987,193.00	$1,020,299.00	$33,106.00
101-42110-304	Legal Fees	$53,860.75	$95,000.00	$120,000.00	$120,000.00	
	Total Police	$1,020,084.75	$1,055,697.00	$1,107,193.00	$1,140,299.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 42260	**Fire Department**					
101-42260-101	Salaries & Wages	$28,639.97	$30,230.74	$34,203.40	$35,704.08	
101-42260-103	Firemen Wages	$118,965.10	$108,145.56	$125,000.00	$155,014.10	
101-42260-121	PERA	$2,036.09	$2,235.69	$2,565.26	$2,677.81	
101-42260-122	FICA/Medicare	$11,325.36	$10,549.93	$12,179.06	$14,589.94	
101-42260-125	MN PFL	$0.00	$0.00	$0.00	$839.16	
101-42260-150	Worker s Comp	$6,549.76	$5,384.68	$7,200.00	$5,850.00	
101-42260-165	Life Insurance	$196.00	$202.00	$200.00	$200.00	
101-42260-180	City Contribution FRA	$0.00	$25,323.00	$31,410.00	$15,000.00	
101-42260-200	Office Supplies	$0.00	$119.39	$500.00	$250.00	
101-42260-207	Physical & Fit Training	$3,485.44	$4,622.71	$4,000.00	$5,000.00	
101-42260-208	Training and Instruction	$32,704.52	$26,035.28	$25,000.00	$30,000.00	
101-42260-210	Operating Supplies	$3,176.07	$2,523.28	$3,500.00	$3,500.00	
101-42260-212	Gas & Oil	$2,706.14	$1,642.91	$3,000.00	$3,000.00	
101-42260-214	Fire Uniforms	$3,546.56	$2,999.54	$5,000.00	$4,500.00	
101-42260-218	Medical/First Aid Supplies	$1,278.49	$1,510.01	$1,500.00	$2,000.00	
101-42260-219	Fire Prevention	$1,730.07	$0.00	$1,750.00	$1,750.00	
101-42260-229	Turn Out Gear	$1,512.61	$1,668.14	$3,000.00	$2,500.00	
101-42260-230	IT Services	$3,490.80	$3,802.80	$8,446.95	$9,255.00	
101-42260-304	Legal Fees	$0.00	$0.00	$500.00	$500.00	
101-42260-321	Telephone	$0.00	$664.75	$1,200.00	$1,455.00	Metro-Inet allocation + cell service
101-42260-322	Postage	$188.08	$229.53	$1,225.00	$595.00	
101-42260-323	Radio Units/User Fees	$300.00	$449.28	$500.00	$500.00	
101-42260-327	Annual Technology Maintenance	$2,476.88	$4,227.91	$5,500.00	$5,000.00	4,084.00 Anoka County Fire protection new fees
101-42260-329	Cable/Internet	$825.00	$900.00	$900.00	$1,800.00	Increase per Anoka County
101-42260-361	General Liability Ins	$2,904.00	$3,263.00	$3,750.00	$3,750.00	
101-42260-381	Electric Utilities	$2,446.97	$2,222.50	$3,000.00	$2,750.00	
101-42260-382	Water/Sewer Utilities	$574.52	$388.93	$800.00	$700.00	
101-42260-383	Gas Utilities	$2,875.47	$2,305.31	$3,700.00	$3,500.00	
101-42260-400	General Maintenance	$914.21	$1,185.97	$1,500.00	$1,500.00	
101-42260-401	Repair Buildings	$718.09	$6,809.24	$2,000.00	$2,000.00	
101-42260-404	Repair Machinery/Equipment	$19,705.95	$20,798.70	$22,000.00	$25,000.00	
101-42260-411	Culligan	$108.93	$115.24	$150.00	$150.00	
101-42260-430	Miscellaneous	$1,046.32	$1,327.02	$2,500.00	$2,000.00	
101-42260-433	Dues and Subscriptions	$1,645.00	$1,645.00	$2,000.00	$2,500.00	+ 800.00 reallocate Medical direction
	Total Fire Dept	$258,072.40	$273,528.04	$319,679.67	$345,330.09	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 42400	**Building Inspection**					
101-42400-100	Building Inspections	$68,662.71	$69,000.93	$75,000.00	$75,000.00	
101-42400-327	Annual Technology Maintenance	$0.00	$0.00	$0.00	$0.00	
	Total Building Inspection	$68,662.71	$69,000.93	$75,000.00	$75,000.00	
Dept 42700	**Animal Control**					
101-42700-230	Contracted Services	$0.00	$0.00	$500.00	$500.00	
	Total Animal Control	$0.00	$0.00	$500.00	$500.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 43100	**Streets**					
101-43100-101	Salaries & Wages	$58,805.76	$58,180.63	$68,415.16	$66,378.53	
101-43100-104	Temporary Employees	$3,060.00	$7,238.05	$3,859.20	$4,582.80	
101-43100-121	PERA	$4,053.31	$4,530.05	$5,131.14	$4,978.39	
101-43100-122	FICA/Medicare	$4,638.31	$4,976.54	$5,528.99	$5,428.54	
101-43100-125	MN PFL	$0.00	$0.00	$0.00	$312.23	
101-43100-134	ST/LT Disability Insurance	$1,358.88	$1,358.88	$1,500.00	$1,560.00	
101-43100-150	Worker s Comp	$9,824.64	$10,000.12	$10,800.00	$10,800.00	
101-43100-160	Health/Dental Insurance	$23,354.37	$24,178.00	$25,164.00	$25,164.00	
101-43100-175	Clothing Allowance	$173.26	$173.26	$173.25	$206.25	
101-43100-208	Training and Instruction	$0.00	$0.00	$200.00	$200.00	
101-43100-210	Operating Supplies	$3,703.91	$5,112.48	$4,500.00	$5,000.00	
101-43100-212	Gas & Oil	$5,691.59	$2,436.12	$6,020.00	$6,000.00	
101-43100-213	Uniforms	$173.26	$173.26	$173.25	$206.25	
101-43100-218	Medical/First Aid Supplies	$24.90	$0.00	$100.00	$100.00	
101-43100-221	Equipment Parts	$81.56	$1,140.89	$1,200.00	$1,200.00	
101-43100-222	Tires	$210.05	$0.00	$630.00	$625.00	
101-43100-224	Street Maint Materials	$3,609.69	$3,404.06	$3,000.00	$3,500.00	
101-43100-225	General Street Maintenance	$762.57	$709.40	$5,000.00	$5,000.00	
101-43100-226	Street Signs	$31.99	$0.00	$1,000.00	$1,000.00	
101-43100-230	IT Services	$3,490.80	$3,802.80	$3,941.91	$4,319.00	
101-43100-231	Snow Removal Materials	$12,295.41	$13,905.80	$15,000.00	$15,000.00	
101-43100-232	Street Sweeping	$9,120.00	$8,645.00	$14,000.00	$15,000.00	
101-43100-240	Small Tools and Minor Equip	$1,714.77	$1,902.30	$2,000.00	$2,200.00	
101-43100-303	Engineering Fees	$987.50	$0.00	$1,500.00	$1,500.00	
101-43100-311	Safety Training Services	$392.04	$411.64	$400.00	$440.00	
101-43100-321	Telephone	$395.42	$384.73	$525.00	$550.00	Metro-Inet allocation + cell service
101-43100-323	Radio Units/User Fees	$0.00	$0.00	$100.00	$100.00	
101-43100-329	Cable/Internet	$540.00	$540.00	$540.00	$1,080.00	
101-43100-361	General Liability Ins	$3,935.20	$5,093.40	$5,865.00	$5,750.00	
101-43100-381	Electric Utilities	$2,161.22	$1,849.21	$3,830.00	$4,750.00	
101-43100-382	Water/Sewer Utilities	$275.19	$269.80	$420.00	$625.00	
101-43100-383	Gas Utilities	$1,141.43	$926.28	$1,470.00	$1,750.00	
101-43100-384	Refuse/Garbage Disposal	$582.30	$656.40	$693.00	$1,000.00	
101-43100-386	Street Lights	$10,909.18	$9,703.76	$13,000.00	$12,000.00	
101-43100-400	General Maintenance	$3,871.67	$1,332.08	$3,000.00	$3,000.00	
101-43100-401	Repair Buildings	$718.15	$748.29	$2,000.00	$2,000.00	
101-43100-404	Repair Machinery/Equipment	$8,422.52	$4,333.63	$11,000.00	$11,000.00	
101-43100-416	Equipment Rentals	$0.00	$0.00	$500.00	$500.00	
101-43100-430	Miscellaneous	$41.25	$186.75	$500.00	$500.00	
	Total Streets	$180,552.10	$178,303.61	$222,679.90	$225,305.99	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 43500	**Recycling**					
101-43500-101	Salaries & Wages	$13,273.08	$10,680.09	$11,167.46	$11,556.26	
101-43500-121	PERA	$961.65	$780.73	$837.56	$866.72	
101-43500-122	FICA/Medicare	$1,012.44	$814.76	$854.31	$884.05	
101-43500-125	MN PFL	$0.00	$0.00	$0.00	$50.85	
101-43500-203	Printing	$2,982.17	$3,017.73	$3,500.00	$3,500.00	
101-43500-205	Mileage	$22.43	$0.00	$200.00	$200.00	
101-43500-230	Contracted Services	$6,626.95	$6,747.05	$13,000.00	$13,000.00	
101-43500-322	Postage	$1,567.49	$1,912.85	$1,875.00	$2,125.00	
101-43500-430	Miscellaneous	$79.96	$108.17	$600.00	$1,800.00	Signage - Banner = $1,500.00
	Total Recycling	$26,526.17	$24,061.38	$32,034.33	$33,982.88	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 45200	**Parks**					
101-45200-101	Salaries & Wages	$38,528.13	$38,120.05	$45,610.11	$44,252.36	
101-45200-104	Temporary Employees	$2,040.00	$4,825.37	$2,572.80	$3,055.20	
101-45200-121	PERA	$2,655.65	$2,968.34	$3,420.76	$3,318.93	
101-45200-122	FICA/Medicare	$3,050.49	$3,275.76	$3,685.99	$3,619.03	
101-45200-125	MN PFL	$0.00	$0.00	$0.00	$208.15	
101-45200-134	ST/LT Disability Insurance	$905.76	$905.76	$1,000.00	$1,040.00	
101-45200-150	Worker s Comp	$5,731.04	$5,384.68	$6,300.00	$6,300.00	
101-45200-160	Health/Dental Insurance	$15,569.69	$16,124.06	$16,776.00	$16,776.00	
101-45200-175	Clothing Allowance	$173.26	$173.26	$173.25	$206.25	
101-45200-208	Training and Instruction	$0.00	$0.00	$100.00	$100.00	
101-45200-210	Operating Supplies	$357.01	$800.86	$1,000.00	$1,000.00	
101-45200-212	Gas & Oil	$3,657.21	$3,527.10	$4,020.00	$4,000.00	
101-45200-213	Uniforms	$173.26	$173.26	$173.25	$206.25	
101-45200-216	Chemicals/Fertilizer	$0.00	$3,879.64	$1,500.00	$1,500.00	
101-45200-221	Equipment Parts	$0.00	$357.27	$250.00	$250.00	
101-45200-222	Tires	$210.05	$0.00	$630.00	$625.00	
101-45200-230	IT Services	$3,490.80	$3,802.80	$3,941.91	$4,319.00	
101-45200-240	Small Tools and Minor Equip	$627.26	$790.52	$800.00	$800.00	
101-45200-303	Engineering Fees	$0.00	$0.00	$0.00	$0.00	
101-45200-311	Safety Training Services	$0.00	$411.64	$400.00	$440.00	
101-45200-321	Telephone	$395.42	$384.73	$525.00	$550.00	Metro-Inet allocation + cell service
101-45200-329	Cable/Internet	$360.00	$360.00	$360.00	$360.00	
101-45200-361	General Liability Ins	$4,249.80	$5,088.60	$5,865.00	$5,750.00	
101-45200-381	Electric Utilities	$4,080.89	$4,432.43	$5,830.00	$6,750.00	
101-45200-382	Water/Sewer Utilities	$2,807.08	$2,826.58	$2,920.00	$3,125.00	
101-45200-383	Gas Utilities	$1,141.42	$926.30	$1,470.00	$1,750.00	
101-45200-384	Refuse/Garbage Disposal	$582.30	$656.39	$693.00	$1,000.00	
101-45200-400	General Maintenance	$3,321.42	$10,688.12	$8,000.00	$13,000.00	$3,000 for berm; $5,000 - Hockey rink white surface
101-45200-401	Repair Buildings	$42.38	$111.98	$1,000.00	$4,000.00	$3,000 Auto-lock - Warming house
101-45200-402	Vandalism Repairs	$1,350.00	$0.00	$1,000.00	$1,000.00	
101-45200-404	Repair Machinery/Equipment	$2,752.61	$4,826.22	$4,000.00	$5,000.00	
101-45200-416	Equipment Rentals	$281.09	$385.51	$500.00	$500.00	
101-45200-418	Other Rentals	$2,432.00	$2,384.00	$2,500.00	$2,750.00	
101-45200-430	Miscellaneous	$0.00	$98.00	$500.00	$500.00	
	Total Parks	$100,966.02	$118,689.23	$127,517.07	$138,051.17	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
Dept 46102	**Shade Tree Disease Control**					
101-46102-230	Contracted Services	$3,200.00	$4,600.00	$6,000.00	$6,500.00	
	Total Shade Tree Desease Control	$3,200.00	$4,600.00	$6,000.00	$6,500.00	
Dept 49000	**Transfers**					
101-49000-700	Transfers to Other Funds	$38,741.00	$0.00	$0.00	$0.00	
101-49000-730	Excess Reserves Transfers	$0.00	$0.00	$0.00	$0.00	
	Total Transfers	$38,741.00	$0.00	$0.00	$0.00	
TOTAL FUND 101 GENERAL FUND		$2,261,025.34	$2,249,844.01	$2,511,874.91	$2,615,499.94	

Account		Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 310		CAPITAL PROJECTS					
Dept 41500		Administration					
310-00000-500		Capital Expenditures	$4,466.35	$6,838.58	$10,000.00	$17,500.00	New software allocation
310-41500-520		Buildings and Structures	$0.00	$57,379.59	$0.00	$12,000.00	Roof replacement - City hall garage
310-41500-530		Improvements Other Than Bldgs	$0.00	$0.00	$0.00	$3,000.00	Pergola - City Hall
310-41500-540		Heavy Machinery	$0.00	$0.00	$0.00	$0.00	
310-41500-570		Office Equip and Furnishings	$10,312.00	$0.00	$0.00	$0.00	
310-41500-580		Other Equipment	$0.00	$0.00	$3,450.00	$4,800.00	$4,000.00 Network switch. - Metro I-Net
	To	Administration	$14,778.35	$64,218.17	$13,450.00	$37,300.00	
Dept 42260		Fire Department					
310-42260-500		Capital Expenditures	$12,275.74	$19,207.62	$50,000.00	$50,000.00	Various items upon request
310-42260-550		Motor Vehicles	$0.00	$0.00	$0.00	$530,000.00	
310-42260-570		Office Equip and Furn.	$0.00	$0.00	$0.00	$0.00	
310-42260-580		Other Equipment	$0.00	$0.00	$0.00	$0.00	
	To	Fire Department	$12,275.74	$19,207.62	$50,000.00	$580,000.00	
Dept 43100		Streets					
310-43100-500		Capital Expenditures	$0.00	$0.00	$0.00	$0.00	
310-43100-520		Buildings and Structures	$0.00	$26,823.64	$0.00	$0.00	
310-43100-530		Improvements Other Than Bldgs	$0.00	$0.00	$0.00	$0.00	
310-43100-540		Heavy Machinery	$0.00	$0.00	$0.00	$0.00	
310-43100-550		Motor Vehicles	$0.00	$42,929.10	$0.00	$0.00	New truck - allocation
310-43100-580		Other Equipment	$26,570.29	$47,993.24	$10,000.00	$36,500.00	$11,500 Salt spreader; $25,000 PW Generator allo
	To	Streets	$26,570.29	$117,745.98	$10,000.00	$36,500.00	
Dept 45200		Parks					
310-45200-500		Capital Expenditures	$0.00	$0.00	$0.00	$159,300.00	LED Lights - Field #2
310-45200-520		Buildings and Structures	$0.00	$4,681.25	$10,000.00	$0.00	
310-45200-530		Improvements Other Than Bldgs	$0.00	$0.00	$30,000.00	$195,000.00	20K City Park Irigation; $175,000 Pickleball courts
310-45200-550		Motor Vehicles	$0.00	$14,515.67	$0.00	$0.00	
310-45200-580		Other Equipment	$26,240.29	$0.00	$23,500.00	$10,000.00	$10,000 PW Generator allocation
	To	Parks	$26,240.29	$19,196.92	$63,500.00	$364,300.00	
310-49000-700		Transfers to Other Funds	$104,000.00	$201,500.00	$0.00	$0.00	
310-49000-709		Interfund Transfer	$0.00	$0.00	$0.00	$0.00	
			$104,000.00	$201,500.00	$0.00	$0.00	
TOTAL FUND 310 CAPITAL PROJECTS			$183,864.67	$421,868.69	$136,950.00	$1,018,100.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 320	TIF 1-3					
320-41500-300	Administrative Expenses	$3,187.50	$0.00	$10,057.47	$10,674.47	
320-41500-301	Auditing/Acctg Services	$1,050.30	$2,335.30	$3,600.00	$4,100.00	
320-41500-302	Assessor Fees	$463.54	$581.09	$500.00	$500.00	
320-41500-308	Consultants	$0.00	$0.00	$200.00	$200.00	
320-41500-351	Legal Notices Publishing	$56.40	$47.36	$0.00	$100.00	
320-46300-439	State/County Fees	$608.52	$0.00	$500.00	$500.00	
320-46300-470	Tax Increments	$201,555.11	$155,175.66	$85,552.20	$90,000.00	
320-60000-611	Bond Interest	$82,482.11	$0.00	$85,000.00	$85,000.00	
	Total	$289,403.48	$158,139.41	$185,409.67	$191,074.47	
FUND 405	PARK DEDICATION FUND					
405-45200-500	Capital Expenditures	$22,268.54	$12,884.16	$0.00	$0.00	
	Total	$22,268.54	$12,884.16	$0.00	$0.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 422	22 STREET IMPROVEMENTS					
422-00000-303	Engineering Fees	$105.00	$0.00	$0.00	$0.00	
422-00000-315	Construction Costs	$0.00	$0.00	$0.00	$0.00	
422-00000-351	Legal Notices Publishing	$0.00	$0.00	$0.00	$0.00	
	Total	$105.00	$0.00	$0.00	$0.00	
FUND 423	23 STREET IMPROVEMENTS					
423-00000-303	Engineering Fees	$44,321.45	$0.00	$0.00	$0.00	
423-00000-315	Construction Costs	$64,320.07	$0.00	$0.00	$0.00	
423-00000-351	Legal Notices Publishing	$366.60	$0.00	$0.00	$0.00	
	Total	$109,008.12	$0.00	$0.00	$0.00	
FUND 424	24 STREET IMPROVEMENTS					
424-00000-303	Engineering Fees	$0.00	$72,481.20	$5,000.00	$5,000.00	
424-00000-315	Construction Costs	$0.00	$108,813.62	$0.00	$0.00	
424-00000-351	Legal Notices Publishing	$0.00	$597.92	$0.00	$0.00	
	Total	$0.00	$181,892.74	$5,000.00	$5,000.00	
FUND 551	16 NORTH METRO GO					
551-60000-601	Bond Principal	$3,759.00	$3,848.50	$0.00	$0.00	
551-60000-611	Bond Interest	$152.16	$76.98	$0.00	$0.00	
551-60000-620	Fiscal Agent s Fees	$195.56	$196.27	$0.00	$0.00	
	Total	$4,106.72	$4,121.75	$0.00	$0.00	
FUND 591	14 STREETS - VARIOUS					
591-60000-601	Bond Principal	$49,332.00	$49,332.00	$45,221.00	$45,221.00	
591-60000-611	Bond Interest	$11,710.18	$10,674.21	$9,634.13	$8,458.38	
591-60000-620	Fiscal Agent s Fees	$390.55	$472.77	$472.77	$472.77	
	Total	$61,432.73	$60,478.98	$55,327.89	$54,152.15	
FUND 592	15 STREETS - VARIOUS					
592-60000-601	Bond Principal	$80,000.00	$80,000.00	$80,000.00	$80,000.00	
592-60000-611	Bond Interest	$28,200.00	$25,800.00	$23,400.00	$21,000.00	
592-60000-620	Fiscal Agent's Fees	$475.00	$475.00	$475.00	$475.00	
	Total	$108,675.00	$106,275.00	$103,875.00	$101,475.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 609	MUNICIPAL LIQUOR FUND					
609-00000-101	Salaries & Wages	$400,353.77	$420,724.61	$459,263.33	$472,955.14	
609-00000-121	PERA	$27,572.21	$29,954.30	$34,444.75	$35,471.64	
609-00000-122	FICA/Medicare	$29,714.68	$31,100.85	$35,133.64	$36,181.07	
609-00000-125	MN PFL	$0.00	$0.00	$0.00	$2,081.00	
609-00000-134	ST/LT Disability Insurance	$2,857.80	$2,097.25	$3,200.00	$3,200.00	
609-00000-150	Worker s Comp	$14,327.60	$13,846.32	$15,750.00	$15,750.00	
609-00000-160	Health/Dental Insurance	$58,401.88	$63,428.03	$81,380.00	$83,880.00	
609-00000-200	Office Supplies	$1,496.84	$689.45	$2,000.00	$2,000.00	
609-00000-208	Training and Instruction	$0.00	$395.00	$500.00	$2,000.00	Budget 1,000 for MMBA conference
609-00000-210	Operating Supplies	$2,851.26	$6,161.98	$3,000.00	$7,000.00	
609-00000-213	Uniforms	$336.77	$221.65	$600.00	$600.00	
609-00000-251	Liquor Purchase	$843,524.44	$756,310.20	$800,000.00	$850,000.00	
609-00000-252	Beer Purchase	$1,298,540.93	$1,283,212.83	$1,300,000.00	$1,300,000.00	
609-00000-253	Wine Purchase	$373,581.90	$373,140.73	$400,000.00	$400,000.00	
609-00000-254	Miscellaneous Purchase	$28,009.19	$31,878.55	$32,000.00	$33,000.00	
609-00000-255	Linen	$2,178.38	$2,265.28	$2,300.00	$2,300.00	
609-00000-256	Tobacco Products For Resale	$133,241.05	$117,892.39	$135,000.00	$80,000.00	Drastic fall of tobacco sales
609-00000-257	Ice For Resale	$8,481.28	$9,292.06	$9,000.00	$10,000.00	
609-00000-260	THC for Resale	$16,595.30	$85,344.02	$80,000.00	$150,000.00	
609-00000-301	Auditing/Acctg Services	$4,201.20	$7,416.20	$6,400.00	$8,400.00	
609-00000-304	Legal Fees	$0.00	$687.00	$500.00	$500.00	
609-00000-311	Safety Training Services	$98.01	$0.00	$100.00	$100.00	
609-00000-321	Telephone	$493.57	$546.41	$650.00	$750.00	
609-00000-322	Postage	$940.47	$1,156.41	$1,125.00	$1,275.00	
609-00000-327	Annual Technology Maintenance	$2,062.69	$2,062.69	$2,500.00	$2,500.00	
609-00000-329	Cable/Internet	$0.00	$0.00	$900.00	$1,800.00	
609-00000-340	Advertising	$2,813.43	$2,182.30	$3,500.00	$4,000.00	
609-00000-361	General Liability Ins	$12,423.00	$13,289.00	$15,300.00	$17,300.00	$15,022 (2025) + 15%
609-00000-381	Electric Utilities	$19,421.46	$19,373.15	$20,000.00	$22,000.00	
609-00000-382	Water/Sewer Utilities	$1,709.74	$1,926.09	$2,000.00	$22,000.00	
609-00000-383	Gas Utilities	$4,532.92	$3,691.07	$5,200.00	$5,200.00	
609-00000-384	Refuse/Garbage Disposal	$1,618.68	$1,750.44	$2,000.00	$2,000.00	
609-00000-385	Building Security	$922.62	$497.60	$1,300.00	$1,500.00	Higher expense with the new upgraded system.

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
609-00000-400	General Maintenance	$1,933.59	$2,348.66	$11,000.00	$5,000.00	
609-00000-401	Repair Buildings	$6,215.54	$5,069.70	$8,000.00	$13,000.00	$5,000.00 for window repair
609-00000-404	Repair Machinery/Equipment	$2,467.24	$427.46	$8,000.00	$3,000.00	
609-00000-405	Depreciation	$51,313.19	$48,534.61	$53,140.74	$48,534.61	
609-00000-411	Culligan	$149.66	$225.62	$250.00	$252.00	
609-00000-430	Miscellaneous	$344.16	$241.44	$502.44	$1,400.00	
609-00000-433	Dues and Subscriptions	$2,720.00	$2,720.43	$3,000.00	$3,000.00	
609-00000-438	Real Estate Taxes	$155.54	$155.54	$156.20	$209.44	For 2026 add the parking lot - 53.24
609-00000-440	Bank Charges	$77,975.69	$122,792.93	$80,000.00	$100,000.00	
609-00000-500	Capital Expenditures	$39,934.10	$33,589.48	$0.00	$19,000.00	10K Video; 9K Light pole North parking lot
609-00000-604	Lease Hold Principal	$0.00	$0.00	$0.00	$0.00	
609-00000-614	Lease Hold Interest	$2,630.62	$0.00	$0.00	$0.00	
609-00000-700	Transfers to Other Funds	$200,000.00	$150,000.00	$175,000.00	$175,000.00	
609-41900-230	IT Services	$3,490.80	$3,802.80	$16,893.90	$18,510.00	
609-49440-129	Pension Expense	$1,856.00	$0.00	$0.00	$0.00	
TOTAL FUND 609		$3,684,489.20	$3,652,442.53	$3,810,990.00	$3,962,649.90	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 651	STORM SEWER					
651-00000-101	Salaries and Wages	$18,210.19	$19,667.96	$20,379.22	$21,267.91	
651-00000-121	PERA	$1,283.82	$1,422.14	$1,528.44	$1,595.09	
651-00000-122	FICA/Medicare	$1,359.42	$1,477.23	$1,559.01	$1,627.00	
651-00000-125	MN PFL	$0.00	$0.00	$0.00	$93.58	
651-00000-175	Clothing Allowance	$33.00	$33.00	$33.00	$33.00	
651-00000-208	Training and Instruction	$0.00	$0.00	$50.00	$50.00	
651-00000-210	Operating Supplies	$0.00	$33.95	$40.00	$100.00	
651-00000-212	Gas & Oil	$1,019.22	$624.33	$980.00	$900.00	
651-00000-213	Uniforms	$33.00	$33.00	$33.00	$33.00	
651-00000-221	Equipment Parts	$0.00	$100.00	$100.00	$100.00	
651-00000-222	Tires	$40.02	$0.00	$120.00	$100.00	
651-41900-230	IT Services	$1,745.40	$1,901.40	$1,126.26	$1,234.00	
651-00000-240	Small Tools and Minor Equip	$78.81	$169.79	$200.00	$200.00	
651-00000-301	Auditing/Acctg Services	$1,050.30	$1,854.05	$1,600.00	$2,100.00	
651-00000-303	Engineering Fees	$11,175.00	$9,870.00	$30,000.00	$31,000.00	
651-00000-311	Safety Training Services	$98.01	$102.91	$100.00	$110.00	
651-00000-321	Telephone	$75.29	$73.31	$100.00	$110.00	Metro-Inet allocation + cell service
651-00000-322	Postage	$188.09	$229.52	$225.00	$255.00	
651-00000-327	Annual Technology Maintenance	$84.00	$84.00	$100.00	$89.00	
651-00000-381	Electric Utilities	$273.88	$238.15	$920.00	$920.00	
651-00000-382	Water/Sewer Utilities	$72.57	$80.97	$80.00	$100.00	
651-00000-383	Gas Utilities	$217.45	$176.46	$280.00	$280.00	
651-00000-384	Refuse/Garbage Disposal	$110.96	$124.93	$132.00	$160.00	
651-00000-400	General Maintenance	$2,934.20	$6,278.74	$14,000.00	$15,000.00	2 x 7,500.00 for Catch Basins
651-00000-401	Repair Buildings	$0.00	$0.00	$100.00	$100.00	
651-00000-404	Repair Machinery/Equipment	$2,722.07	$1,532.28	$1,000.00	$1,700.00	
651-00000-405	Depreciation	$2,471.76	$2,471.76	$2,471.76	$2,471.76	
651-00000-420	Sewer Cleaning/Televising	$0.00	$0.00	$10,000.00	$10,000.00	
651-00000-430	Miscellaneous	$0.00	$0.00	$20.25	$60.00	
651-00000-500	Capital Expenditures	$0.00	$0.00	$2,500.00	$2,500.00	Allocation for Acct/UB Software
651-00000-601	Bond Principal	$10,668.00	$10,668.00	$9,779.00	$9,779.00	
651-00000-611	Bond Interest	$2,346.32	$2,211.29	$2,083.37	$1,829.12	
651-00000-620	Fiscal Agent s Fees	$84.45	$102.23	$102.23	$102.23	
651-49440-129	Pension Expense	$75.00	$0.00	$900.00	$500.00	
		$58,450.23	$61,561.40	$102,642.54	$106,499.69	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
FUND 730	WATER FUND					
730-00000-101	Salaries and Wages	$78,196.56	$84,634.29	$87,811.23	$91,404.95	
730-00000-121	PERA	$5,529.82	$6,129.24	$6,585.84	$6,855.37	
730-00000-122	FICA/Medicare	$5,834.97	$6,345.38	$6,717.56	$6,992.48	
730-00000-125	MN PFL	$0.00	$0.00	$0.00	$402.18	
730-00000-150	Worker s Comp	$818.72	$576.93	$900.00	$1,575.00	
730-00000-175	Clothing Allowance	$222.76	$222.76	$222.75	$189.75	
730-00000-208	Training and Instruction	$0.00	$0.00	$200.00	$200.00	
730-00000-210	Operating Supplies	$0.00	$436.53	$500.00	$500.00	
730-00000-212	Gas & Oil	$3,189.90	$1,248.64	$2,990.00	$2,050.00	
730-00000-213	Uniforms	$222.76	$222.76	$222.75	$189.75	
730-00000-216	Chemicals	$3,395.86	$7,634.38	$10,000.00	$5,000.00	
730-00000-221	Equipment Parts	$0.00	$400.00	$400.00	$400.00	
730-00000-222	Tires	$270.06	$0.00	$810.00	$575.00	
730-00000-228	Gopher State One Call	$213.32	$267.32	$400.00	$400.00	
730-41900-230	IT Services	$3,490.80	$3,802.80	$3,941.91	$4,319.00	
730-00000-240	Small Tools and Minor Equip	$382.70	$424.48	$500.00	$500.00	
730-00000-301	Auditing/Acctg Services	$4,201.20	$7,416.20	$6,400.00	$8,400.00	
730-00000-303	Engineering Fees	$27,824.17	$12,416.08	$17,500.00	$17,500.00	$2,500 split for GIS+2,500.00 for update
730-00000-306	Water Testing	$1,080.00	$1,060.00	$2,000.00	$2,000.00	
730-00000-309	EDP, Software and Design	$1,468.38	$2,243.00	$2,280.00	$2,400.00	
730-00000-311	Safety Training Services	$392.04	$411.65	$400.00	$440.00	
730-00000-321	Telephone	$508.38	$494.66	$675.00	$520.00	Metro-Inet allocation + cell service
730-00000-322	Postage	$1,266.30	$1,543.24	$1,500.00	$1,700.00	
730-00000-327	Annual Technology Maintenance	$970.67	$991.00	$1,500.00	$1,500.00	
730-00000-351	Legal Notices Publishing	$981.36	$959.04	$1,000.00	$1,000.00	
730-00000-361	General Liability Ins	$1,391.00	$0.00	$1,200.00	$1,200.00	
730-00000-381	Electric Utilities	$15,527.77	$10,981.00	$16,210.00	$15,290.00	
730-00000-382	Water/Sewer Utilities	$371.53	$364.23	$540.00	$575.00	
730-00000-383	Gas Utilities	$1,467.54	$1,190.89	$1,890.00	$1,610.00	
730-00000-384	Refuse/Garbage Disposal	$748.64	$843.96	$891.00	$920.00	
730-00000-388	Water - wholesale	$0.00	$0.00	$0.00	$210,000.00	
730-00000-400	General Maintenance	$14,250.06	$6,486.15	$13,000.00	$13,000.00	

Account	Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
730-00000-401	Repair Buildings	$387.03	$50.97	$1,000.00	$17,000.00	16,500 - Siding
730-00000-404	Repair Machinery/Equipment	$9,512.38	$47,760.06	$6,000.00	$6,000.00	
730-00000-405	Depreciation	$53,853.67	$55,613.22	$55,854.46	$61,614.01	
730-00000-416	Equipment Rentals	$0.00	$0.00	$0.00	$0.00	
730-00000-430	Miscellaneous	$3,382.76	$1,263.73	$1,500.00	$2,500.00	Summer use surcharge; add 1,000 for RCWD char
730-00000-433	Dues and Subscriptions	$174.00	$183.00	$200.00	$200.00	
730-00000-500	Capital Expenditures	$35,621.59	$19,056.06	$10,000.00	$30,000.00	Alloc. for UB Software; SCADA Upgrade
730-00000-601	Bond Principal	$30,000.00	$30,000.00	$30,000.00	$30,000.00	
730-00000-611	Bond Interest	$3,387.00	$2,337.00	$1,687.50	$562.50	
730-00000-620	Fiscal Agent s Fees	$230.00	$190.00	$190.00	$190.00	
730-49440-129	Pension Expense	$320.00	$0.00	$2,000.00	$2,000.00	
	Total Water Fund	$311,085.70	$316,200.65	$297,620.00	$549,674.99	
FUND 770	SEWER FUND					
770-00000-101	Salaries and Wages	$70,534.63	$76,312.33	$79,163.10	$82,487.99	
770-00000-121	PERA	$4,990.06	$5,520.75	$5,937.23	$6,186.60	
770-00000-122	FICA/Medicare	$5,262.93	$5,715.70	$6,055.98	$6,310.33	
770-00000-125	MN PFL	$0.00	$0.00	$0.00	$362.95	
770-00000-150	Worker s Comp	$818.72	$576.93	$900.00	$1,575.00	
770-00000-175	Clothing Allowance	$222.76	$222.76	$222.75	$189.75	
770-00000-208	Training and Instruction	$0.00	$0.00	$200.00	$200.00	
770-00000-210	Operating Supplies	$0.00	$0.00	$500.00	$500.00	
770-00000-212	Gas & Oil	$1,709.74	$1,248.59	$2,990.00	$2,050.00	
770-00000-213	Uniforms	$222.67	$222.68	$222.75	$189.75	
770-00000-221	Equipment Parts	$0.00	$500.00	$500.00	$500.00	
770-00000-222	Tires	$270.06	$0.00	$810.00	$575.00	
770-00000-228	Gopher State One Call	$213.33	$267.33	$400.00	$400.00	
770-41900-230	IT Services	$3,490.80	$3,802.80	$3,941.91	$4,319.00	
770-00000-240	Small Tools and Minor Equip	$382.69	$424.48	$500.00	$500.00	
770-00000-301	Auditing/Acctg Services	$4,201.20	$7,416.20	$6,400.00	$8,400.00	
770-00000-303	Engineering Fees	$3,595.68	$2,730.00	$5,500.00	$5,500.00	$2,500 split for GIS+2,500.00 for update
770-00000-311	Safety Training Services	$392.04	$411.65	$400.00	$440.00	

Account		Description	2023 Actual	2024 Actual	2025 Budget	2026 Preliminary	Notes
770-00000-321		Telephone	$508.38	$494.68	$675.00	$520.00	Metro-Inet allocation + cell service
770-00000-322		Postage	$1,254.00	$1,530.29	$1,500.00	$1,700.00	
770-00000-327		Annual Technology Maintenance	$575.67	$596.00	$1,000.00	$1,000.00	
770-00000-361		General Liability Ins	$4,138.00	$4,330.00	$4,500.00	$4,500.00	
770-00000-381		Electric Utilities	$6,278.47	$5,421.65	$6,210.00	$6,290.00	
770-00000-382		Water/Sewer Utilities	$371.53	$364.23	$540.00	$575.00	
770-00000-383		Gas Utilities	$2,434.53	$2,405.76	$2,890.00	$2,610.00	
770-00000-384		Refuse/Garbage Disposal	$748.64	$843.96	$891.00	$920.00	
770-00000-389		MWCC Charges	$145,705.56	$169,621.44	$175,350.64	$173,114.90	$14,426.24
770-00000-400		General Maintenance	$1,991.64	$1,477.38	$3,500.00	$3,500.00	
770-00000-401		Repair Buildings	$0.00	$0.00	$500.00	$500.00	
770-00000-403		Lift Station Maintenance	$700.00	$0.00	$15,000.00	$15,000.00	
770-00000-404		Repair Machinery/Equipment	$6,818.46	$3,853.25	$2,000.00	$5,000.00	
770-00000-405		Depreciation	$56,040.63	$57,800.19	$58,040.63	$51,480.58	
770-00000-416		Equipment Rentals	$0.00	$0.00	$0.00	$0.00	
770-00000-420		Sewer Cleaning/Televising	$22,601.09	$26,477.70	$23,000.00	$25,000.00	
770-00000-430		Miscellaneous	$0.00	$0.00	$180.00	$100.00	
770-00000-433		Dues and Subscriptions	$174.00	$183.00	$200.26	$212.00	
770-00000-500		Capital Expenditures	$73,406.93	$19,056.06	$10,000.00	$30,000.00	Allocation for Acct/UB Software; SCADA Upgrade;
770-00000-601		Bond Principal	$50,000.00	$55,000.00	$55,000.00	$55,000.00	
770-00000-611		Bond Interest	$6,196.00	$4,285.50	$3,093.75	$1,031.25	
770-00000-620		Fiscal Agent s Fees	$345.00	$285.00	$285.00	$285.00	
770-49440-129		Pension Expense	$291.00	$0.00	$500.00	$500.00	
			$476,886.84	$459,398.29	$479,500.00	$499,525.10	
		ALL FUNDS	$7,570,801.57	$7,685,107.61	$7,689,190.02	$9,103,651.23	

CITY OF LEXINGTON
DEBT SERVICE TAX LEVIES REQUIRED
YEAR 2026 BUDGET

	591 (1)	599 (2)	592 (3)	551 (4)	770 (5)	730 (5)	
	2012/2013 Street Imp Series 2014A	Police Bldg Series 2012A	2015/2017 Imp Bonds Series 2017A	2016A Cable GO Capital Imp	Lift Stations	Water Meters Conversion	Totals
Actual Fund Balance 12/31/24	$ 132,439	$ -	$ 334,046	$ -	$ -	$ -	$ 466,485
2025 Budgeted Revenue							
Property taxes	69,418	-	77,549				146,967
Special Assessments			21,863				21,863
Transfer from Water Revenue						31,878	31,878
Transfer from Sewer Revenue					58,379		58,379
Cable Franchise Revenue							-
Total Revenue	69,418	-	99,412	-	58,379	31,878	259,086
2025 Budgeted Expenditures							
Debt Service							
Principal	55,000	-	80,000	-	55,000	30,000	220,000
Interest	11,718	-	23,400	-	3,094	1,688	39,899
Other	575		475	-	285	190	1,525
Transfer		-					-
Total Expenditures	67,293	-	103,875	-	58,379	31,878	261,424
Projected Fund Balance 12/31/25	$ 134,565	$ -	$ 329,582	$ -	$ -	$ -	$ 464,147
2026 Budgeted Revenue							
Property taxes	72,936	-	76,036				148,972
Special Assessments			21,863				21,863
Transfer from Water Revenue						30,753	30,753
Transfer from Sewer Revenue					56,316		56,316
Cable Franchise Revenue				-			-
Total Revenue	72,936	-	97,899	-	56,316	30,753	257,903
2026 Budgeted Expenditures							
Debt Service							
Principal	55,000	-	80,000	-	55,000	30,000	220,000
Interest	10,288	-	21,000	-	1,031	563	32,881
Agent Fees	575		475	-	285	190	1,525
Transfer		-					-
Total Expenditures	65,863	-	101,475	-	56,316	30,753	254,406
Projected Fund Balance 12/31/25	$ 141,638	$ -	$ 326,007	$ -	$ -	$ -	$ 467,644
Bonds Outstanding 12/31/24	$ 415,000	$ -	$ 820,000	$ -	$ 110,000	$ 60,000	$ 1,405,000
Bonds Outstanding 12/31/25	$ 360,000	$ -	$ 740,000	$ -	$ 55,000	$ 30,000	$ 1,185,000
Projected Bonds Outstanding 12/31/26	$ 305,000	$ -	$ 660,000	$ -	$ -	$ -	$ 965,000
Final Payment Date	2/1/2031	2/1/2021	2/1/2038	2/1/2026	2/1/2026	2/1/2026	

CITY OF LEXINGTON
DEBT SERVICE SUMMARY
YEAR 2026 BUDGET

	591 (1) 2012/2013 Street Imp Series 2014A	599 (2) Police Bldg Series 2012A	592 (3) 2015/2017 Imp Bonds Series 2017A	551 (4) 2016A Cable GO Capital Imp	770 (5) Lift Stations	730 (5) Water Meters Conversion	Total
	2014A		2017A	2016A	2010A		
Initial Amount	$ 655,000	$ 445,000	$ 1,260,000	$ 28,640	$ 675,000	$ 365,000	$ 3,663,640
Bonds Outstanding 12/31/25	$ 360,000	$ -	$ 740,000	$ -	$ 55,000	$ 30,000	$ 1,185,000
Annual Payment 2026	65,288	-	101,000	-	56,031	30,563	252,881
Projected Bonds Outstanding 12/31/25	$ 305,000	$ -	$ 660,000	$ -	$ -	$ -	$ 965,000
Final Payment Date	2/1/2031	2/1/2021	2/1/2038	2/1/2026	2/1/2026	2/1/2026	
2026 Interest Rates	3.00%		3.00%	0.00%	3.75%	3.75%	

(1) Debt incurred for 2012 Hamline Avenue ($375,000) and 2013 Street Improvements ($280,000). The Hamline Project is allocated to Streets and Storm Water, 68.95% and 31.05% respectively Consequently, debt is allocated between funds 591 (14 Street-Various) and 651 (Storm Water Fund) - 82.22% and 17.78% respectively.

(2) Debt incurred for the construction of CLPD Building

(3) Debt incurred as follows: 2015 Flowerfield; 2015 S Hwy Drive; 2017 Streets (Flowerfield, Restwood, Hamline), 2018 Lake Drive.

(4) North Metro TV Capital Improvement - covered by Franchise fees.

(5) Utility Infrastructure, total $1,040,000.00