Albert Lea

2026
ADOPTED BUDGET

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December 2025

Honorable Mayor and Members of City Council
City of Albert Lea
221 East Clark Street
Albert Lea, Minnesota

Re: 2026 Budget Document and 2026-2030 Capital Improvement Plan

INTRODUCTION

It is my pleasure to introduce the 2026 Budget Book and 2026-2030 Capital Improvement Plan. Each year the Mayor, Council and City Staff engage in the preparation of the annual City Budget and its adoption. Budget adoption is legally required for city government to fulfill its purpose and services to the community. Further, a budget is communication to the public on how the Council intends to spend public funds and what services should be provided.

The preparation of the budget began in May and culminates in December per state law. The City Manager and Finance Director met with departmental staff in the late summer to review budget requests and history. In the fall these same meetings were held with three elected officials to review and where possible, reduce expenditures and the preliminary tax rate.

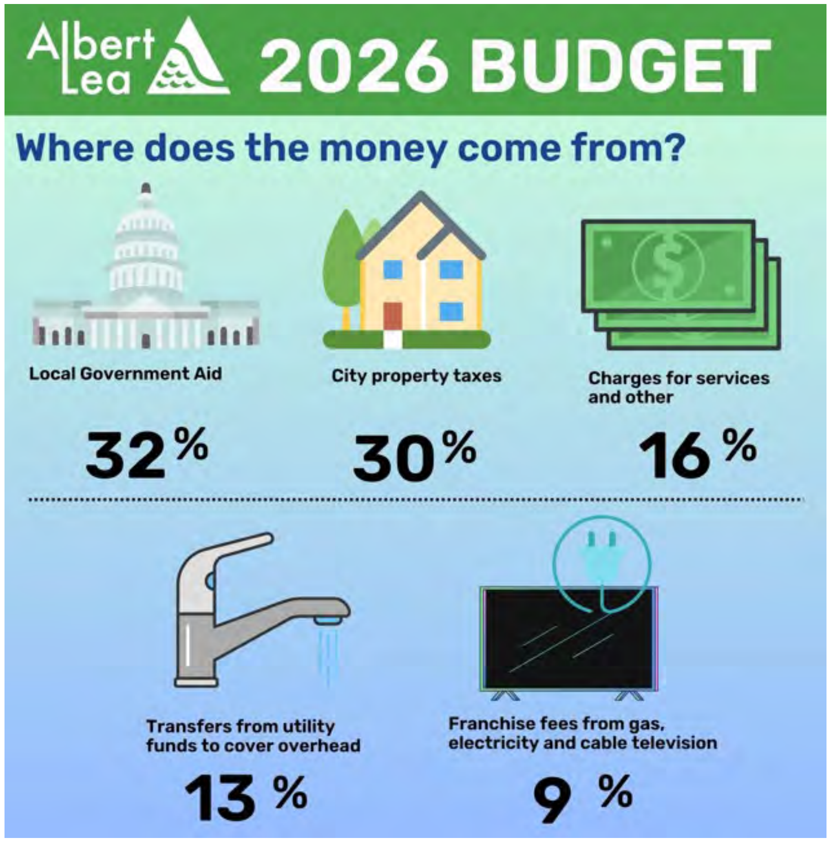
Through the creation of a Capital Improvement Plan (CIP), the City Council and its staff have also been entrusted with the responsibility for ensuring that the infrastructure, facilities, and equipment of the community is kept in an appropriate state of repair, and is improved to meet the needs of growth and development. These decisions must be made not only on the basis of need, but also on the basis of availability of resources, and the long-term impact on the community.

2026 GENERAL FUND BUDGET

The General Fund operational budget covers all expenses or transfers to special funds (airport, senior center) and excludes all enterprise funds (water, sewer and solid waste). There are five main categories covered under the General Fund.

GROWTH IN TAX BASE

Staff anticipate that the last of the 5 year tax abatements will be ending for many properties and are being replaced by 3 year abatements. Previously struggling Tax Increment Districts are performing very well while others just established need more time to begin generating increment. Overall, the strategy with blight control, housing, and economic development has also included efforts to grow or preserve our tax base to better distribute costs and reduce the amount of future levy increases.



Revenues for General Fund operations are largely local government aid and property taxes. In a balanced budget the total dollar amount needed to cover expenses not met by all other revenues becomes local property tax, creating the levy rate and amount.

GROWTH IN VALUE

There was a significant increase in taxable property values – $2,887,367 or 18.77%. Some increases were by new development or improvements, most were driven by changes in the housing market. Anecdotal evidence from members of the public suggest not all of these increases were shared equally and some residents saw far significant higher values than others resulting in pressure from both the levy increases and the value increase.

CAPITAL IMPROVEMENT PLAN 2026-2030

The City's utilization of a Capital Improvement Plan (CIP) and a long-term Financial Management Plan (FMP) were instrumental in preparing the budgets and will help guide the City in future year budgeting and project planning. One of the best approaches to the budgetary process is to use long-range planning as a means of identifying needs, available resources and the significance of the impact on the quality of life of the community. The five-year Capital Improvement Plan (CIP) is a long-range planning tool the City can successfully use in setting the priorities for the community's infrastructure improvement. The plan allows staff to estimate future budget impacts through cost savings, debt levy and grant opportunities.

Many of the tax impacts for projects are going to vary. There are some significant project costs with high debt payments impacting the debt levy. However, some of those projects are based on development occurring or grants being received for much larger projects. Overall the fund balances used to pay for capital improvements show a positive cash reserve by 2030.

FUTURE THREATS AND OPPORTUNITIES

In 2023 the State passed a historic increase to LGA (Local Government Aid) but it still does not match inflation from its inception in 1967, to which the state should be providing nearly $1.4 Billion rather than half or less. The community of Albert Lea needs to remind our state elected officials to match Local Government Aid with inflationary rates the City is experiencing in both operations and capital to hold down local property taxes. In what is forecasted to be trying economic outcomes the City should not expect improvements to LGA and faced the threat of cuts in the 2025 legislative session. Even with certain projected shortfalls in upcoming State Budgets, capital bonding for water and sewer projects needs to continue to grow.

The City has begun cleaning up the Blazing Star site north of the railroad tracks. Some of the options to pay for cleanup and infrastructure may take 20 years to collect. Grant applications and development agreements are in place to clean two lots and set the path to clean up 3 more. Not developing the site does not make the cleanup cheaper and leaves a hole in the center of our community.

If values hold and planned development is completed as suggested, TIF District 5-28 should provide a significant increase in the levy once the district closes. The City, property developer and owners have until May 16th, 2026 to apply any remaining expenses to the district.

The cost of the 300 Block on Broadway Avenue South is weighing on our General Fund Reserves. With the continued demolition of the old theater building on that block the City faces a large expense that may not be funded by increment generation. Alternatives to simple advertisement or showing the property to developers is being looked into.

Not securing bonding dollars for the WWTF is a threat to our ability to plan and make necessary improvements at the WWTF. Engineering and staff looked at alternative funding sources and changes to the bidding packages to meet improved funding for PSIG and a lack of bonding after multiple attempts with the legislature.

CLOSING COMMENTS

Details pertaining to the revenues and expenditures, comparisons to prior years, and departmental capital improvements, are also included within these budgets and supporting documents. As noted in previous years, we will continue to build upon our recent successes and execution of goals, to attain the City's Mission Statement: *to deliver exceptional services that enhance the quality of life for current and future generations.*

Respectfully submitted,

Ian Rigg
City Manager

RESOLUTION 25-205

Introduced by Councilor Anderson

RESOLUTION ESTABLISHING THE TAX LEVY FOR 2026

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

Sec. 1. That the following amounts are levied upon the 2025 tax rolls of the City in accordance with Section 7.05 of the Charter for the purposes of meeting the Fiscal Year 2026 Budget, the total of the 2026 certified levy is $9,233,000 being levied for the benefit of the funds indicated:

General Fund Levy	$6,533,000
Debt Service Levy	$2,700,000
Total	$9,233,000

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor Christensen, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, Olson, Anderson, and Mayor Murray;

And the following voted against the same: Councilor Van Beek. Mayor Murray declared the resolution passed.

Introduced and passed this 8th day of December 2025

Rich Murray

Mayor Rich Murray

Filed and attested this 9th day of December 2025

Daphney Maras

Secretary of the Council

CITY OF ALBERT LEA
General Fund and Debt Levies

Last Year	Fund Description	2025	2026	Increase (Decrease) from 2025		% Increase of Total 2025 Levy
	General Fund Levy	5,974,800	5,974,800	-	0.00%	0.00%
	2026 Preliminary Levy Increase	-	742,200	742,200	N/A	8.46%
	Reduction from Preliminary	-	(184,000)	(184,000)	N/A	-2.10%
	Total General Fund Levy	5,974,800	6,533,000	558,200	9.34%	6.37%
2025	2010A GO Bonds	114,541	-	(114,541)	N/A	-1.31%
2025	2015A GO Bonds	108,977	-	(108,977)	N/A	-1.24%
2026	2016A GO Bonds	214,809	212,349	(2,460)	-1.15%	-0.03%
2027	2017A GO Bonds	147,344	149,969	2,625	1.78%	0.03%
2028	2018A GO Bonds	158,279	160,904	2,625	1.66%	0.03%
2029	2019A GO Bonds	181,587	181,797	210	0.12%	0.00%
2030	2020A GO Bonds	208,566	211,033	2,467	1.18%	0.03%
2031	2021A GO Bonds	102,571	104,146	1,575	1.54%	0.02%
2032	2022A GO Bonds	244,725	244,936	211	0.09%	0.00%
2032	2022A GO Bonds-Arena Roof	57,398	60,968	3,570	6.22%	0.04%
2033	2023A GO Bonds	232,922	235,652	2,730	1.17%	0.03%
2033	2023A GO Bonds-Arena Bleachers	39,743	43,943	4,200	10.57%	0.05%
2034	2024 Street Projects	133,243	131,541	(1,702)	-1.28%	-0.02%
2039	2024 Street Projects	64,683	62,845	(1,838)	-2.84%	-0.02%
2039	2024 Arena Solar	46,172	49,245	3,073	6.66%	0.04%
2045	2024 Recreational Facilities	737,940	773,745	35,805	4.85%	0.41%
2047	2025 TIF Soil District	-	52,876	52,876	N/A	0.60%
	Removed 12.8.2025	-	(52,876)	(52,876)	N/A	-0.60%
2036	2025 Eberhart	-	53,958	53,958	N/A	0.62%
2036	2025 Freeborn Bank Parking Lot	-	22,969	22,969	N/A	0.26%
	Total Debt Levy	2,793,500	2,700,000	(93,500)	-3.35%	-1.07%
	Total General Fund and Debt Levy	8,768,300	9,233,000	464,700	5.30%	5.30%

RESOLUTION 25-206

Introduced by Councilor Baker

RESOLUTION APPROVING ALBERT LEA HOUSING AND REDEVELOPMENT AUTHORITY FINAL PROPERTY TAX LEVY FOR FISCAL YEAR 2026

WHEREAS, the Housing and Redevelopment Authority of the City of Albert Lea (the "HRA") may request the establishment of a special benefit tax pursuant to Minnesota Statute 469.033 Subdivision 6; and

WHEREAS, Minnesota Statute 469.033 Subdivision 6 requires the consent, by resolution, of the governing body of the municipality to levy said tax.

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

Sec. 1. That pursuant to Minnesota Statute 469.033 Subdivision 6, the special benefit tax as determined by the Housing and Redevelopment Authority of the City of Albert Lea is given final approval of collection in fiscal year 2026 in the amount of $125,000 for work force housing/redevelopment.

Sec. 2. That a copy of this resolution shall be certified to the Freeborn County Auditor no later than December 31, 2025, as required by law.

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor Anderson, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Olsen, Van Beek, Anderson, and Mayor Murray;

And the following voted against the same: Councilor Howland. Mayor Murray declared the resolution passed.

Introduced and passed this 8th day of December, 2025

Rich Murray

Mayor Rich Murray

Filed and attested this 9th day of December, 2025

Daphney Maras

Secretary of the Council

RESOLUTION 25-207

Introduced by Councilor Anderson

RESOLUTION ADOPTING THE 2026 GENERAL FUND BUDGET

WHEREAS, the City Council has met specifically for the purpose of discussion on the 2026 general fund budget; and

WHEREAS, estimated December 31, 2025, fund balances are sufficient to meet approved expenditures for fiscal year 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALBERT LEA, MINNESOTA;

Sec. 1. That the City of Albert Lea 2026 General Fund Budget is hereby approved in accordance with State Statute and Albert Lea Municipal Charter as follows:

General Fund Revenues	$21,617,300
General Fund Expenditures	$21,617,300

Sec. 2. Maximum appropriations may be increased if and when additional revenues are anticipated or received.

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor Baker, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, Olson, Anderson, and Mayor Murray;

And the following voted against the same: Councilor Van Beek. Mayor Murray declared the resolution passed.

Introduced and passed this 8th day of December, 2025

Rich Murray

Mayor Rich Murray

Filed and attested this 9th day of December, 2025

Daphney Maras

Secretary of the Council

General Fund 2026 Final Budget

	2024 Actual	2025 Budget	2026 Final Budget	2026 Budget Over (Under) 2025 Budget	% Change
Revenues					
Tax Levy - Collected	5,575,000	5,974,800	5,974,800	-	
2026 Levy Increase	-	-	558,200	558,200	9.34%
Franchise Fees	1,723,312	2,150,000	2,000,000	(150,000)	-6.98%
Other taxes	72,669	40,000	41,000	1,000	2.50%
Permits and Licenses	433,975	405,900	460,050	54,150	13.34%
LGA	6,868,836	6,882,691	6,909,613	26,922	0.39%
Other Intergovernmental	1,336,940	1,316,100	1,375,427	59,327	4.51%
Charges for Services	1,265,469	1,103,700	1,177,520	73,820	6.69%
Fines and Forfeits	76,899	85,000	90,000	5,000	5.88%
Miscellaneous	255,698	227,424	299,390	71,966	31.64%
Transfer In - PILOT	580,000	610,000	700,000	90,000	14.75%
Transfer In - Overhead	1,730,000	1,900,000	2,000,000	100,000	5.26%
Transfer In - Other	12,135	-	-	-	N/A
Total Revenues	19,930,933	20,695,615	21,586,000	890,385	4.30%
Expenditures					
Council					
Personnel Services	63,825	71,053	65,590	(5,463)	-7.69%
Supplies	1,342	1,500	1,300	(200)	-13.33%
Other Services & Charges	90,668	130,025	76,958	(53,067)	-40.81%
Council Total	155,835	202,578	143,848	(58,730)	-28.99%
City Manager					
Personnel Services	274,713	293,070	315,305	22,235	7.59%
Supplies	2,010	1,450	850	(600)	-41.38%
Other Services & Charges	11,622	14,895	14,710	(185)	-1.24%
City Manager Total	288,345	309,415	330,865	21,450	6.93%
City Clerk					
Personnel Services	151,397	161,042	173,033	11,991	7.45%
Supplies	414	200	200	-	0.00%
Other Services & Charges	15,361	16,710	14,442	(2,268)	-13.57%
City Clerk Total	167,172	177,952	187,675	9,723	5.46%
Elections					
Personnel Services	42,860	-	30,534	30,534	N/A
Supplies	10,024	-	2,200	2,200	N/A
Other Services & Charges	21,963	-	3,750	3,750	N/A
Elections Total	74,847	-	36,484	36,484	N/A
Finance					
Personnel Services	498,301	523,975	578,157	54,182	10.34%
Supplies	5,902	7,500	8,200	700	9.33%
Other Services & Charges	93,312	106,045	90,606	(15,439)	-14.56%
Finance Total	607,275	637,520	676,963	39,443	6.19%
City Attorney					
Personnel Services	94,247	100,535	112,377	11,842	11.78%
Supplies	104	300	300	-	0.00%
Other Services & Charges	178,761	144,070	133,863	(10,207)	-7.08%
City Attorney Total	273,112	244,905	246,540	1,635	0.67%

General Fund 2026 Final Budget

	2024 Actual	2025 Budget	2026 Final Budget	2026 Budget Over (Under) 2025 Budget	% Change
Personnel Administration					
Personnel Services	258,331	305,074	335,745	30,671	10.05%
Supplies	273	150	150	-	0.00%
Other Services & Charges	53,815	75,280	96,870	21,590	28.68%
Personnel Admin Total	312,419	380,504	432,765	52,261	13.73%
Planning and Zoning					
Personnel Services	128,684	137,072	166,911	29,839	21.77%
Supplies	316	300	300	-	0.00%
Other Services & Charges	4,315	12,990	9,270	(3,720)	-28.64%
Planning and Zoning Total	133,315	150,362	176,481	26,119	17.37%
City Center					
Personnel Services	21,961	32,732	35,978	3,246	9.92%
Supplies	7,358	9,000	8,500	(500)	-5.56%
Other Services & Charges	112,313	116,255	119,984	3,729	3.21%
Capital Outlay	9,564	-	-	-	N/A
City Center Total	151,196	157,987	164,462	6,475	4.10%
Community Engagement					
Personnel Services	253,487	269,964	288,501	18,537	6.87%
Supplies	2,214	6,500	1,500	(5,000)	-76.92%
Other Services & Charges	58,961	61,795	48,928	(12,867)	-20.82%
Comm Eng Total	314,662	338,259	338,929	670	0.20%
Information Technology					
Other Services & Charges	277,781	290,050	410,150	120,100	41.41%
IT Total	277,781	290,050	410,150	120,100	41.41%
Police					
Personnel Services	4,233,561	4,630,400	5,032,723	402,323	8.69%
Supplies	144,560	134,700	139,550	4,850	3.60%
Other Services & Charges	599,191	655,889	672,955	17,066	2.60%
Police Total	4,977,312	5,420,989	5,845,228	424,239	7.83%
Fire					
Personnel Services	2,416,422	2,513,030	2,551,207	38,177	1.52%
Supplies	118,126	120,750	124,750	4,000	3.31%
Other Services & Charges	196,318	201,430	213,963	12,533	6.22%
Fire Total	2,730,866	2,835,210	2,889,920	54,710	1.93%
Inspections				-	
Personnel Services	449,440	523,702	526,154	2,452	0.47%
Supplies	6,360	6,100	6,300	200	3.28%
Other Services & Charges	26,186	34,230	35,094	864	2.52%
Inspections Total	481,986	564,032	567,548	3,516	0.62%
Engineering					
Personnel Services	752,714	770,225	824,014	53,789	6.98%
Supplies	7,559	9,375	11,575	2,200	23.47%
Other Services & Charges	38,828	31,976	33,691	1,715	5.36%
Engineering Total	799,101	811,576	869,280	57,704	7.11%

General Fund 2026 Final Budget

	2024 Actual	2025 Budget	2026 Final Budget	2026 Budget Over (Under) 2025 Budget	% Change
Street Maintenance					
Personnel Services	591,953	634,851	679,285	44,434	7.00%
Supplies	315,606	314,000	308,900	(5,100)	-1.62%
Other Services & Charges	171,981	102,800	96,483	(6,317)	-6.14%
Street Maint Total	1,079,540	1,051,651	1,084,668	33,017	3.14%
Snow & Ice Removal					
Personnel Services	360,141	395,803	402,705	6,902	1.74%
Supplies	84,328	139,000	118,500	(20,500)	-14.75%
Other Services & Charges	7,370	11,492	10,215	(1,277)	-11.11%
Snow & Ice Removal Total	451,839	546,295	531,420	(14,875)	-2.72%
Storm Drainage					
Personnel Services	151,402	161,439	181,332	19,893	12.32%
Supplies	39,681	42,850	43,050	200	0.47%
Other Services & Charges	101,230	72,795	67,284	(5,511)	-7.57%
Storm Drainage Total	292,313	277,084	291,666	14,582	5.26%
Street Lighting					
Supplies	858	12,000	12,000	-	0.00%
Other Services & Charges	265,470	267,270	262,064	(5,206)	-1.95%
Street Lighting Total	266,328	279,270	274,064	(5,206)	-1.86%
City Garage					
Personnel Services	218,753	238,978	249,499	10,521	4.40%
Supplies	54,806	46,000	56,700	10,700	23.26%
Other Services & Charges	86,430	83,920	82,567	(1,353)	-1.61%
City Garage Total	359,989	368,898	388,766	19,868	5.39%
Recreation					
Personnel Services	349,191	364,923	388,003	23,080	6.32%
Supplies	15,809	20,075	23,400	3,325	16.56%
Other Services & Charges	38,845	47,195	47,157	(38)	-0.08%
Recreation Total	403,845	432,193	458,560	26,367	6.10%
Arena					
Personnel Services	253,028	278,982	288,582	9,600	3.44%
Supplies	29,454	44,855	49,090	4,235	9.44%
Other Services & Charges	242,909	221,331	189,755	(31,576)	-14.27%
Capital Outlay	12,547	-	-	-	N/A
Arena Total	537,938	545,168	527,427	(17,741)	-3.25%
Aquatic Center					
Personnel Services	129,377	137,887	134,238	(3,649)	-2.65%
Supplies	34,287	39,228	46,565	7,337	18.70%
Other Services & Charges	34,851	48,944	52,164	3,220	6.58%
Capital Outlay	6,499	-	-	-	N/A
Swimming Pool Total	205,014	226,059	232,967	6,908	3.06%
Theater					
Supplies	1,217	3,100	2,060	(1,040)	-33.55%
Other Services & Charges	24,243	27,330	22,378	(4,952)	-18.12%
Theater Total	25,460	30,430	24,438	(5,992)	-19.69%

General Fund 2026 Final Budget

	2024 Actual	2025 Budget	2026 Final Budget	2026 Budget Over (Under) 2025 Budget	% Change
Senior Center					
Other Services & Charges	-	-	105,863	105,863	N/A
Theater Total	-	-	105,863	105,863	N/A
Parks					
Personnel Services	970,391	1,120,337	1,107,771	(12,566)	-1.12%
Supplies	157,958	197,300	189,350	(7,950)	-4.03%
Other Services & Charges	153,431	184,343	173,821	(10,522)	-5.71%
Parks Total	1,281,780	1,501,980	1,470,942	(31,038)	-2.07%
Forestry					
Personnel Services	130,894	140,644	152,275	11,631	8.27%
Supplies	27,788	28,250	24,850	(3,400)	-12.04%
Other Services & Charges	49,267	60,969	60,437	(532)	-0.87%
Forestry Total	207,949	229,863	237,562	7,699	3.35%
Library					
Personnel Services	908,158	989,113	1,003,444	14,331	1.45%
Supplies	152,750	170,600	174,900	4,300	2.52%
Other Services & Charges	57,995	73,972	66,975	(6,997)	-9.46%
Library Total	1,118,903	1,233,685	1,245,319	11,634	0.94%
Economic Devt					
Other Services & Charges	164,032	126,700	65,200	(61,500)	-48.54%
Economic Devt Total	164,032	126,700	65,200	(61,500)	-48.54%
Total Expenses	18,140,154	19,370,615	20,256,000	885,385	4.57%
Transfer Out - Central Garage	850,000	850,000	800,000	(50,000)	-5.88%
Transfer Out - IT Capital Fund	55,000	55,000	55,000	-	0.00%
Transfer Out - Senior Center	60,000	60,000	-	(60,000)	-100.00%
Transfer Out - Broadway Ridge	145,000	145,000	190,000	45,000	31.03%
Transfer Out - Airport	75,000	75,000	75,000	-	0.00%
Transfer Out - Storm Water	80,000	80,000	50,000	(30,000)	-37.50%
Transfer Out - Building Maintenanc	60,000	60,000	60,000	-	0.00%
Transfer Out - Other	55,884	-	100,000	100,000	N/A
Total Transfers	1,380,884	1,325,000	1,330,000	5,000	0.38%
Total Expenses and Transfers Out	19,521,038	20,695,615	21,586,000	890,385	4.30%
Total Revenue Over (Under) Expenditures	409,895	-	-	-	N/A

Summary of Expenses

Personnel	$ 14,794,831	$ 15,623,363	828,532	4.00%
Supplies	1,355,083	1,355,040	(43)	0.00%
Other Services & Charges	3,220,701	3,277,597	56,896	0.27%
Transfers out	1,325,000	1,330,000	5,000	0.02%
Total Expenses and Transfers Out	20,695,615.00	21,586,000.00	890,385.00	4.30%

General Fund 2026 Budget - Summary by Function

	2024 Actual	2025 Budget	2026 Final Budget	2026 Over (Under) 2025 Budget	% Change
Revenues					
Tax Levy - Collected	5,575,000	5,974,800	6,533,000	558,200	9.34%
Franchise Fees	1,723,312	2,150,000	2,000,000	(150,000)	-6.98%
Other Taxes	72,669	40,000	41,000	1,000	2.50%
Permits and Licenses	433,975	405,900	460,050	54,150	13.34%
LGA	6,868,836	6,882,691	6,909,613	26,922	0.39%
Other Intergovernmental	1,336,940	1,316,100	1,375,427	59,327	4.51%
Charges for Services	1,265,469	1,103,700	1,177,520	73,820	6.69%
Fines and Forfeits	76,899	85,000	90,000	5,000	5.88%
Miscellaneous	255,698	227,424	299,390	71,966	31.64%
Transfers In	2,322,135	2,510,000	2,700,000	190,000	7.57%
Total Revenues	19,930,933	20,695,615	21,586,000	890,385	4.30%
Expenditures					
General Government	2,755,959	2,889,532	3,145,162	255,630	8.85%
Public Safety	8,190,164	8,820,231	9,302,696	482,465	5.47%
Public Works	3,249,110	3,334,774	3,439,864	105,090	3.15%
Culture and Recreation	3,780,889	4,199,378	4,303,078	103,700	2.47%
Property Acq/Economic Devt	164,032	126,700	65,200	(61,500)	-48.54%
Transfers Out	1,380,884	1,325,000	1,330,000	5,000	0.38%
Total Expenses/Transfers	19,521,038	20,695,615	21,586,000	890,385	4.30%
Total Revenue Over (Under) Expenditures	409,895	-	-	-	N/A

General Fund 2026 Budget - Summary by Department

	2024 Actual	2025 Budget	2026 Final Budget	2026 Over (Under) 2025 Budget	% Change
Revenues					
Tax Levy - Collected	5,575,000	5,974,800	6,533,000	558,200	9.34%
Franchise Fees	1,723,312	2,150,000	2,000,000	(150,000)	-6.98%
Other Taxes	72,669	40,000	41,000	1,000	2.50%
Permits and Licenses	433,975	405,900	460,050	54,150	13.34%
LGA	6,868,836	6,882,691	6,909,613	26,922	0.39%
Other Intergovernmental	1,336,940	1,316,100	1,375,427	59,327	4.51%
Charges for Services	1,265,469	1,103,700	1,177,520	73,820	6.69%
Fines and Forfeits	76,899	85,000	90,000	5,000	5.88%
Miscellaneous	255,698	227,424	299,390	71,966	31.64%
Transfers In	2,322,135	2,510,000	2,700,000	190,000	7.57%
Total Revenues	19,930,933	20,695,615	21,586,000	890,385	4.30%
Expenditures					
Council	155,835	202,578	143,848	(58,730)	-28.99%
City Manager	288,345	309,415	330,865	21,450	6.93%
City Clerk	167,172	177,952	187,675	9,723	5.46%
Elections	74,847	-	36,484	36,484	N/A
Finance	607,275	637,520	676,963	39,443	6.19%
City Attorney	273,112	244,905	246,540	1,635	0.67%
Personnel Admin	312,419	380,504	432,765	52,261	13.73%
Planning & Zoning	133,315	150,362	176,481	26,119	17.37%
City Center	151,196	157,987	164,462	6,475	4.10%
Communications	314,662	338,259	338,929	670	0.20%
IT	277,781	290,050	410,150	120,100	41.41%
Police	4,977,312	5,420,989	5,845,228	424,239	7.83%
Fire	2,730,866	2,835,210	2,889,920	54,710	1.93%
Building Inspection	481,986	564,032	567,548	3,516	0.62%
Engineering	799,101	811,576	869,280	57,704	7.11%
Street Maint	1,079,540	1,051,651	1,084,668	33,017	3.14%
Snow & Ice Removal	451,839	546,295	531,420	(14,875)	-2.72%
Storm Drainage	292,313	277,084	291,666	14,582	5.26%
Street Lighting	266,328	279,270	274,064	(5,206)	-1.86%
City Garage	359,989	368,898	388,766	19,868	5.39%
Recreation	403,845	432,193	458,560	26,367	6.10%
Arena	537,938	545,168	527,427	(17,741)	-3.25%
Swimming Pool	205,014	226,059	232,967	6,908	3.06%
Theater	25,460	30,430	24,438	(5,992)	-19.69%
Senior Center	-	-	105,863	105,863	N/A
Parks	1,281,780	1,501,980	1,470,942	(31,038)	-2.07%
Forestry	207,949	229,863	237,562	7,699	3.35%
Library	1,118,903	1,233,685	1,245,319	11,634	0.94%
Economic Devt	164,032	126,700	65,200	(61,500)	-48.54%
Transfers Out	1,380,884	1,325,000	1,330,000	5,000	0.38%
Total Expenses/Transfers	19,521,038	20,695,615	21,586,000	890,385	4.30%
Total Revenue Over (Under) Expenditures	409,895	-	-	-	N/A

General Ledger
2026 BUDGET REPORT

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101	**General**				
00000	**Non-Departmental**				
	Taxes				
101-00000-410-31010	Current Ad Valorem Taxes	5,409,596.99	5,575,000.10	5,974,800.00	6,533,000.00
101-00000-410-31011	Other Taxes	14,801.78	4,151.11	13,000.00	13,000.00
101-00000-410-31020	Delinquent Ad Valorem Taxes	126,717.46	41,952.10	0.00	0.00
101-00000-410-31030	Mobile Home Taxes	4,984.64	5,891.78	6,000.00	6,000.00
101-00000-410-31035	Delinquent Mobile Home Taxes	1,899.24	600.72	1,000.00	1,000.00
101-00000-410-31410	Lodging Tax	12,653.56	13,778.47	13,000.00	14,000.00
101-00000-410-31810	Franchise Tax	1,986,933.08	1,723,311.63	2,150,000.00	2,000,000.00
101-00000-410-31900	Penalties & Interest Taxes	6,776.00	6,295.26	7,000.00	7,000.00
	Taxes	**7,564,362.75**	**7,370,981.17**	**8,164,800.00**	**8,574,000.00**
	Permits & Licenses				
101-00000-410-32110	Liquor Licenses	53,011.00	52,068.75	53,000.00	68,000.00
101-00000-410-32120	CannabisCannabinoid Licenses	0.00	0.00	2,500.00	3,750.00
101-00000-410-32180	Tabacco Licenses	5,850.00	5,100.00	4,900.00	5,800.00
101-00000-410-32190	Other LicensePermitInvestiga	16,284.00	13,699.00	20,000.00	16,000.00
101-00000-410-32240	Animal LicensesPermits	5,758.00	4,219.00	2,500.00	4,000.00
101-00000-420-32210	Building Permit	161,253.00	269,949.38	205,000.00	265,000.00
101-00000-420-32230	Plumbing & Heating Permits	28,184.00	26,281.00	25,000.00	28,000.00
101-00000-420-32235	Sprinkler Permit	3,154.78	9,991.88	5,000.00	5,000.00
101-00000-420-32260	Sign Permit	1,511.20	2,128.15	1,000.00	1,500.00
101-00000-420-32265	MovingWrecking Permit	2,809.00	3,297.00	2,000.00	3,000.00
101-00000-420-32270	Rental Registration	16,210.00	11,885.00	60,000.00	15,000.00
101-00000-430-32261	Excavating Permits	36,081.36	35,355.94	25,000.00	45,000.00
	Permits & Licenses	**330,106.34**	**433,975.10**	**405,900.00**	**460,050.00**
	Intergovernmental Revenue				
101-00000-410-33160	Federal Grants	0.00	0.00	0.00	0.00
101-00000-410-33401	Local Government Aid	5,794,636.00	6,868,836.00	6,882,691.00	6,909,613.00
101-00000-410-33402	Market Value Homestead Credit	574.05	642.32	400.00	400.00
101-00000-410-33422	Other State Grants & Aids	20,919.72	10,238.12	1,000.00	1,000.00
101-00000-410-33430	Cannabis Sales Tax Share	0.00	0.00	30,000.00	0.00
101-00000-420-33160	Federal Grants	0.00	38,245.55	5,000.00	5,000.00
101-00000-420-33416	Police Training Reimbursement	28,285.55	26,354.70	25,000.00	35,000.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-00000-420-33422	Other State Grants & Aids	46,068.23	55,516.40	76,000.00	78,000.00
101-00000-420-33423	State Aid - Fire Relief	89,932.00	111,260.58	90,000.00	125,000.00
101-00000-420-33424	State Aid - Police Relief	302,181.48	305,836.86	302,000.00	302,000.00
101-00000-420-33620	County Grants	0.00	0.00	0.00	0.00
101-00000-420-33630	School District Reimbursements	105,778.58	147,905.69	150,000.00	165,000.00
101-00000-430-33160	Federal Grants	0.00	0.00	0.00	0.00
101-00000-430-33418	MSA Maintenance	283,656.00	306,659.00	315,900.00	334,000.00
101-00000-430-33422	Other State Grants & Aids	18,901.32	47,481.16	34,000.00	43,227.00
101-00000-430-33620	County Grants	0.00	0.00	0.00	0.00
101-00000-450-33422	Other State Grants & Aids	75,304.50	0.00	0.00	0.00
101-00000-450-33620	Library Other County Grant	278,400.00	286,800.00	286,800.00	286,800.00
	Intergovernmental Revenue	**7,044,637.43**	**8,205,776.38**	**8,198,791.00**	**8,285,040.00**
	Charges for Services				
101-00000-100-36220	Jacobson Bldg - Rents	270.00	0.00	0.00	0.00
101-00000-101-36220	314 Broadway - Rents	15,900.00	8,300.00	0.00	0.00
101-00000-410-34107	Assessment Searches	4,940.00	6,365.00	5,000.00	5,000.00
101-00000-410-36220	Rents	6,824.65	7,448.59	0.00	0.00
101-00000-420-34104	Plan Check Fees	56,289.66	127,936.38	75,000.00	105,000.00
101-00000-420-34201	Police ServicesReimbursements	20,376.43	20,623.42	28,000.00	31,000.00
101-00000-420-34202	Fire Services	78,310.00	72,340.25	75,000.00	75,000.00
101-00000-420-34203	Fire Services-AL&Pick Tship	40,019.97	40,157.49	40,000.00	40,000.00
101-00000-420-34204	Inspection ServicesSeminars	4,944.00	4,136.50	2,500.00	2,500.00
101-00000-420-34206	Mowing & Garbage Cleanup	87,099.55	85,681.53	80,000.00	95,000.00
101-00000-420-34208	TowingPolice Reports	3,652.75	8,494.36	0.00	4,200.00
101-00000-420-34210	Hazardous Removal	0.00	0.00	0.00	0.00
101-00000-420-36260	Surcharges Collected	0.00	0.00	500.00	500.00
101-00000-430-34105	Sale of Maps & Publications	32.24	143.72	500.00	500.00
101-00000-430-34301	Street, Sidewalk & Curb Repair	4,750.00	2,756.00	4,000.00	4,000.00
101-00000-430-34303	Snow RemovalPW Equip Charges	1,620.00	828.80	2,500.00	2,500.00
101-00000-430-34305	LeadServLine- CurbSidewalkEtc	0.00	0.00	0.00	0.00
101-00000-430-38460	Engineering Fees	208,264.88	323,655.17	220,000.00	220,000.00
101-00000-450-34600	Arena Program	34,396.03	27,905.58	35,000.00	35,000.00
101-00000-450-34605	Adult Program	6,710.16	5,540.00	7,000.00	7,000.00
101-00000-450-34610	Youth Program	2,393.34	946.91	4,000.00	4,000.00
101-00000-450-34615	Aquatic Center Program	13,750.00	19,515.00	18,000.00	22,000.00
101-00000-450-34720	Aquatic Center Admission	58,770.53	51,231.75	55,500.00	55,500.00
101-00000-450-34740	Recreation Concessions	10,260.00	3,420.00	0.00	3,420.00
101-00000-450-34760	Library Use Fees	4,300.22	5,410.91	5,000.00	5,000.00
101-00000-450-34770	CanoeKayak Rentals	893.72	818.16	2,000.00	1,000.00
101-00000-450-34780	Park Shelter Fees	60,339.53	65,863.26	60,000.00	65,000.00
101-00000-450-34785	Athletic Field Rental	3,350.00	3,475.00	3,650.00	3,650.00
101-00000-450-34793	Ice Arena Facility Fee	307,519.11	304,884.00	310,000.00	320,000.00
101-00000-450-34920	Arena MiscPro Shop	4,922.50	5,445.54	3,000.00	4,500.00
101-00000-450-34925	Arena Advertising	8,333.33	10,000.00	8,300.00	10,000.00
101-00000-450-36220	DockCommunity Garden Rental	49,416.02	48,995.27	51,250.00	51,250.00
101-00000-460-34103	Zoning & Subdivision Fees	5,196.00	3,150.00	8,000.00	5,000.00
	Charges for Services	**1,103,844.62**	**1,265,468.59**	**1,103,700.00**	**1,177,520.00**

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
	Fines & Forfeits				
101-00000-420-35101	Court Fines	81,367.12	76,898.67	85,000.00	90,000.00
101-00000-450-35103	Library Fines	3,073.34	0.00	0.00	0.00
	Fines & Forfeits	**84,440.46**	**76,898.67**	**85,000.00**	**90,000.00**
	Miscellaneous Revenue				
101-00000-000-36215	Loan and IFL Interest	41,267.98	62,667.89	12,500.00	12,500.00
101-00000-101-36200	314 Broadway - Misc Revenue	4,864.80	1,822.09	4,200.00	0.00
101-00000-410-36100	Special Assmnts - Write offs	0.00	-150,975.78	0.00	0.00
101-00000-410-36101	SA PrincipalInt Pd at County	-113,134.65	9,471.39	0.00	0.00
101-00000-410-36102	SA Penalties Pd at County	546.36	574.06	1,000.00	1,000.00
101-00000-410-36105	SA - Principal Pd at City	8,867.88	1,334.11	0.00	0.00
101-00000-410-36106	SA - Interest Pd at City	0.00	3.17	0.00	0.00
101-00000-410-36200	Other Miscellaneous Revenue	37,996.87	27,713.64	20,224.00	49,390.00
101-00000-410-36210	Interest on Investments	142,154.00	213,080.00	170,000.00	200,000.00
101-00000-410-36211	Investment - MVAs	172,444.00	57,872.00	0.00	0.00
101-00000-410-36230	Contributions & Donations	0.00	0.00	0.00	0.00
101-00000-410-39101	Sale of Fixed Assets	1,870.65	450.00	0.00	0.00
101-00000-420-36200	Other Miscellaneous Revenue	2,522.78	2,118.20	2,000.00	2,000.00
101-00000-420-36230	Contributions & Donations	710.00	7,492.25	1,500.00	1,500.00
101-00000-430-36200	Scrap MetalOther PW Charges	14,135.21	8,825.35	5,000.00	22,000.00
101-00000-450-36200	Other Miscellaneous Revenue	10.00	0.00	1,000.00	1,000.00
101-00000-450-36230	Contributions & Donations	12,473.46	13,250.00	10,000.00	10,000.00
	Miscellaneous Revenue	**326,729.34**	**255,698.37**	**227,424.00**	**299,390.00**
	Other Sources				
101-00000-410-39201	Transfer In - PILOT	620,000.00	580,000.00	610,000.00	700,000.00
101-00000-410-39202	Transfer In - Overhead	1,625,000.00	1,730,000.00	1,900,000.00	2,000,000.00
101-00000-410-39203	Transfer In - Other	72,000.00	12,134.75	0.00	0.00
	Other Sources	**2,317,000.00**	**2,322,134.75**	**2,510,000.00**	**2,700,000.00**
00000	**Non-Departmental**	**18,771,120.94**	**19,930,933.03**	**20,695,615.00**	**21,586,000.00**

Fund: General	**Function:** General Government **Department:** Council 101-41110

Description of Services:

This activity provides elected representatives of the community with legislative control over matters of policy, as established by the City Charter. The Council exercises budgetary control through the adoption of an annual budget certified by major fund. The Council appoints various citizen committees to render advice on legislative and policy-related matters and provides general direction to the City Manager.

2026 Goals and Significant Changes:

- Complete the 2026-2030 Strategic Plan
- Policy review on tax abatement and grants coming due
- Continue to develop or support policies that lead to growth in jobs and tax base
- Work with State representatives to improve certain DEED programs, WWTP bonding, and policies that help border communities

2027 Budget Issues:

- WWTP Bonding for engineering and construction

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Council Meetings/Work sessions	24	23	23	23	24	23
Council Retreats/Special Meetings	3	1	3	3	3	4

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	64,609	64,400	64,413	63,825	65,353	65,590	237	0.36%
Supplies	516	1,058	1,564	1,342	1,500	1,300	(200)	-13.33%
Other Svcs & Chgs	97,356	90,069	100,428	90,668	130,025	76,958	(53,067)	-40.81%
Total	$162,481	$155,527	$166,405	$155,835	$196,878	$143,848	($53,030)	-26.94%

General Ledger
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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41110	**City Council**				
	Personnel Services				
101-41110-410-41030	Part-time Employees	59,999.68	59,537.61	60,000.00	60,000.00
101-41110-410-41210	PERA	1,799.72	1,977.52	3,300.00	3,300.00
101-41110-410-41220	FICA	1,488.24	1,238.20	992.00	992.00
101-41110-410-41225	Medicare	869.70	862.32	870.00	870.00
101-41110-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	264.00
101-41110-410-41510	Workers Compensation Insurance	256.00	209.00	191.00	164.00
	Personnel Services	**64,413.34**	**63,824.65**	**65,353.00**	**65,590.00**
	Supplies				
101-41110-410-42110	Supplies	1,228.92	340.20	300.00	300.00
101-41110-410-42115	Meeting	335.09	1,002.29	1,200.00	1,000.00
	Supplies	**1,564.01**	**1,342.49**	**1,500.00**	**1,300.00**
	Other Services & Charges				
101-41110-410-43090	Expert & Professional Services	0.00	0.00	25,000.00	0.00
101-41110-410-43140	Training & Education	785.00	2,515.00	3,000.00	1,950.00
101-41110-410-43220	Postage	23.55	160.28	100.00	100.00
101-41110-410-43310	Travel Expense	1,565.89	2,009.15	4,080.00	2,505.00
101-41110-410-43430	Advertising - Other	460.00	0.00	0.00	0.00
101-41110-410-43610	Insurance & Bonds	417.60	449.20	445.00	403.00
101-41110-410-44330	Dues & Subscriptions	57,448.71	46,011.49	62,400.00	62,000.00
101-41110-410-44383	Donations Civic Organizations	39,727.34	39,523.00	35,000.00	10,000.00
	Other Services & Charges	**100,428.09**	**90,668.12**	**130,025.00**	**76,958.00**
41110	**City Council**	**166,405.44**	**155,835.26**	**196,878.00**	**143,848.00**

Fund: General	**Function:** General Government **Department:** City Manager 101-41320

Description of Services:

This activity provides the administrative direction for the City as provided by the City Charter. The City Manager serves as chief administrative officer for the City, ensuring that the charter, laws, ordinances and resolutions of the City Council are enforced and implemented. Moreover, the City Manager is responsible for managing the overall operations of all City departments.

2026 Goals and Significant Change:

- Complete the 2026-2030 Strategic Plan
- Support software improvements in Finance and Permits.
- Continue efforts on housing needs in the community, including SFU incentives on vacant city lots
- Move redevelopment forward on 300 block, Blazing Star, and blighted properties
- Look at internal AI search engines of City documents to reduce staff time on Data Requests
- State lobbying: Econ fund expansion; WWTF bonding; WWTF sales tax exemption; and sales tax referendum
- Contract negotiations

2027 Budget Issues:

- Capital Improvements and staff changes proposed in 2026
- Expiration of union contracts 12-31-26

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Press / Public Engagements	na	26	23	30	15	20
Outreach/Advocacy with State/Fed Officials	na	9	10	8	12	18
Review/Use/Revision of Comp/Master Plans	na	2	1	7	15	12

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
City Manager	1	1	1	1	1	1
Assistant City Manager	0.25	-	-	-	-	-
Admin Assistant/Deputy City Clerk	1	1	1	0.75	0.75	0.75
Total	2.25	2	2	1.75	1.75	1.75

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	270,986	274,069	273,360	274,713	293,070	315,305	22,235	7.59%
Supplies	409	651	595	2,010	1,450	850	(600)	-41.38%
Other Svcs & Chgs	17,859	14,346	19,068	11,622	14,895	14,710	(185)	-1.24%
Total	$289,254	$289,066	$293,023	$288,344	$309,415	$330,865	$21,450	6.93%

General Ledger
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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41320	**City Manager**				
	Personnel Services				
101-41320-410-41010	Full-time Employees	204,157.95	206,258.33	220,320.00	236,630.00
101-41320-410-41210	PERA	15,311.82	15,469.16	16,524.00	17,747.00
101-41320-410-41220	FICA	11,871.44	11,937.32	13,660.00	14,671.00
101-41320-410-41225	Medicare	2,776.95	2,791.76	3,195.00	3,431.00
101-41320-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	1,041.00
101-41320-410-41310	Health Insurance	34,586.88	34,135.45	35,102.00	37,029.00
101-41320-410-41311	Direct Primary Care	0.00	0.00	0.00	567.00
101-41320-410-41312	Er HSA Contribution	3,100.00	2,800.05	2,800.00	2,800.00
101-41320-410-41330	Life Insurance	41.28	36.03	70.00	70.00
101-41320-410-41340	Disability Insurance	243.60	227.99	366.00	366.00
101-41320-410-41510	Workers Compensation Insurance	1,270.00	1,057.00	1,033.00	953.00
	Personnel Services	**273,359.92**	**274,713.09**	**293,070.00**	**315,305.00**
	Supplies				
101-41320-410-42110	Supplies	337.47	463.56	250.00	250.00
101-41320-410-42115	Meeting	257.76	382.69	900.00	500.00
101-41320-410-42410	Furniture, Equipment & Tools	0.00	1,163.33	300.00	100.00
	Supplies	**595.23**	**2,009.58**	**1,450.00**	**850.00**
	Other Services & Charges				
101-41320-410-43040	Legal Services	0.00	0.00	0.00	0.00
101-41320-410-43140	Training & Education	2,655.00	1,784.00	2,850.00	3,075.00
101-41320-410-43210	Telephone & Internet	1,609.76	1,682.31	1,680.00	1,944.00
101-41320-410-43220	Postage	6.36	4.87	100.00	100.00
101-41320-410-43310	Travel Expense	5,027.35	4,295.65	5,885.00	5,650.00
101-41320-410-43610	Insurance & Bonds	1,923.10	2,069.40	2,055.00	1,876.00
101-41320-410-44040	Vehicle and Equipment Repairs	136.00	161.42	0.00	0.00
101-41320-410-44042	SoftwareSoftware Subscription	0.00	0.00	200.00	200.00
101-41320-410-44160	Rents & Leases	451.14	499.13	500.00	240.00
101-41320-410-44330	Dues & Subscriptions	1,162.00	1,125.00	1,625.00	1,625.00
	Other Services & Charges	**12,970.71**	**11,621.78**	**14,895.00**	**14,710.00**
	Capital OutlayDepreciation				
101-41320-410-45400	Machinery & Equipment	6,097.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**6,097.00**	**0.00**	**0.00**	**0.00**

Fund: General	**Function:** General Government **Department:** City Clerk 101-41400

Description of Services:

The City Clerk is responsible for recording and maintaining all official City Council actions in the role as Secretary to the City Council, records management, election administration, and issuance of permits and licenses.

2026 Goals and Significant Changes:

- Research and oversee the Minnesota Cannabis requirements for licensing
- Create application forms and processes for Cannabis licenses
- Archive required documents in laserfiche according to record retention requirements

2027 Budget Issues:

- Comply with any amendments in State Statutes regarding record retention
- Evaluate options for online applications for City Licenses and permits maintained by the Clerk's office

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Projected
Licenses Active and Processed	232	224	227	255	305	305
Resolutions Adopted	235	277	225	227	191	228
Ordinances Adopted	67	68	72	50	34	34
Recorded Documents	59	54	59	87	45	48

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
City Clerk	1	1	1	1	1	1
Admin Assistant/Deputy City Clerk	-	-	-	0.25	0.25	0.25
	1	1	1	1.25	1.25	1.25

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	108,525	112,220	120,256	151,397	161,042	173,033	11,991	7.45%
Supplies	-	122	1,174	414	200	200	-	0.00%
Other Svcs & Chgs	15,506	13,592	12,316	15,361	16,710	14,442	(2,268)	-13.57%
Total	$ 124,031	$ 125,934	$ 133,746	$ 167,172	$ 177,952	$ 187,675	$ 9,723	5.46%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41400	**City Clerk**				
	Personnel Services				
101-41400-410-41010	Full-time Employees	81,525.80	105,098.80	111,789.00	119,843.00
101-41400-410-41210	PERA	6,114.31	7,881.92	8,384.00	8,988.00
101-41400-410-41220	FICA	4,440.07	5,833.84	6,931.00	7,430.00
101-41400-410-41225	Medicare	1,038.21	1,364.66	1,621.00	1,738.00
101-41400-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	527.00
101-41400-410-41310	Health Insurance	24,597.24	28,316.63	29,208.00	31,034.00
101-41400-410-41311	Direct Primary Care	0.00	0.00	0.00	405.00
101-41400-410-41312	Er HSA Contribution	1,900.00	2,199.95	2,200.00	2,200.00
101-41400-410-41330	Life Insurance	20.64	25.89	58.00	58.00
101-41400-410-41340	Disability Insurance	108.48	138.61	327.00	327.00
101-41400-410-41510	Workers Compensation Insurance	511.00	537.00	524.00	483.00
	Personnel Services	**120,255.75**	**151,397.30**	**161,042.00**	**173,033.00**
	Supplies				
101-41400-410-42110	Supplies	1,174.19	413.58	200.00	200.00
	Supplies	**1,174.19**	**413.58**	**200.00**	**200.00**
	Other Services & Charges				
101-41400-410-43090	Expert & Professional Services	5,795.00	3,695.00	3,725.00	3,725.00
101-41400-410-43140	Training & Education	656.43	610.00	1,010.00	700.00
101-41400-410-43210	Telephone & Internet	360.00	390.00	540.00	540.00
101-41400-410-43220	Postage	330.24	291.38	360.00	360.00
101-41400-410-43310	Travel Expense	1,259.82	2,465.54	1,800.00	900.00
101-41400-410-43510	Legal Notices & Recording	2,580.41	6,697.83	8,000.00	7,000.00
101-41400-410-43610	Insurance & Bonds	551.40	607.00	610.00	552.00
101-41400-410-44040	Vehicle and Equipment Repairs	68.00	100.39	0.00	0.00
101-41400-410-44042	SoftwareSoftware Subscription	0.00	0.00	100.00	100.00
101-41400-410-44325	Credit Card & Bank Fees	249.29	249.11	300.00	300.00
101-41400-410-44330	Dues & Subscriptions	235.00	205.00	265.00	265.00
101-41400-410-44390	Taxes, License & Permit Fees	230.00	50.00	0.00	0.00
	Other Services & Charges	**12,315.59**	**15,361.25**	**16,710.00**	**14,442.00**
41400	**City Clerk**	**133,745.53**	**167,172.13**	**177,952.00**	**187,675.00**

Fund: General	**Function:** General Government **Department:** Elections 101-41410

Description of Services:

This activity provides for the preparation of any and all elections including organizing of the polling places, election judges, vote tabulation, and voting equipment.

2026 Goals and Significant Changes:

- Plan and prepare for 2026 election and possible additional equipment requirements

2027 Budget Issues:

- Evaluate election equipment and number of election judges
- Evaluate election judge salaries and rental fees for polling facilities

Performance Measures:

City Election results

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Special Election (Referendum)	-	-	-	1	-	-
Special Election Ballots Collected	-	-	-	2,454	-	-
Primary Election	-	2	-	1	-	1
Primary Ballots Collected	-	666	-	650	-	650
General Election	-	1	-	1	-	1
General Ballots Collected	-	6,883	-	6,500	-	6,500

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Election Judges (per Election)	-	72	-	72	-	72

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	-	31,109	-	42,860	-	30,534	30,534	100.00%
Supplies	-	2,663	-	10,024	-	2,200	2,200	100.00%
Other Svcs & Chgs	(46)	6,711	-	21,963	-	3,750	3,750	100.00%
Total	$ (46)	$ 40,482	$ -	$ 74,848	$ -	$ 36,484	$ 36,484	100.00%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41410	**Elections**				
	Personnel Services				
101-41410-410-41040	Temporary Employees	0.00	42,824.75	0.00	30,400.00
101-41410-410-41210	PERA	0.00	17.56	0.00	0.00
101-41410-410-41220	FICA	0.00	14.51	0.00	0.00
101-41410-410-41225	Medicare	0.00	3.40	0.00	0.00
101-41410-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	134.00
	Personnel Services	**0.00**	**42,860.22**	**0.00**	**30,534.00**
	Supplies				
101-41410-410-42110	Supplies	0.00	9,979.12	0.00	1,200.00
101-41410-410-42115	Meeting	0.00	45.36	0.00	1,000.00
	Supplies	**0.00**	**10,024.48**	**0.00**	**2,200.00**
	Other Services & Charges				
101-41410-410-43090	Expert & Professional Services	0.00	13,840.04	0.00	0.00
101-41410-410-43140	Training & Education	0.00	0.00	0.00	0.00
101-41410-410-43220	Postage	0.00	387.60	0.00	600.00
101-41410-410-43310	Travel Expense	0.00	125.29	0.00	50.00
101-41410-410-43510	Legal Notices & Recording	0.00	1,992.91	0.00	300.00
101-41410-410-44160	Rents & Leases	0.00	5,617.32	0.00	2,800.00
	Other Services & Charges	**0.00**	**21,963.16**	**0.00**	**3,750.00**
41410	**Elections**	**0.00**	**74,847.86**	**0.00**	**36,484.00**

Fund: General	**Function:** General Government **Department:** Financial Administration 101-41510

Description of Services:

This activity directs the City's financial affairs pursuant to generally accepted accounting standards. This includes initiation of financial plans, review and implementation of internal controls, safeguarding assets and accounting of financial transactions including: payroll, accounts receivable, accounts payable, investment management, debt management and accounting control, as well as facilitating the annual preparation of the Comprehensive Annual Financial Report, Debt Management Report, Financial Management Plan and Capital Improvement Plan.

2026 Budget Goals and Significant Changes:

- Update Springbrook Software and Online Credit Card
- to reduce

2027 Budget Issues:

- Increased credit card fees due to credit card usage
- Increase efficiencies of processing accounts payable

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Acutal	2025 Projected	2026 Projected
Payroll W-2's	246	269	264	291	300	310
Accounts Payable Checks/ACH	4,431	3,826	3,257	5,191	5,000	5,000
Utility Customers	7,120	7,167	7,152	7,175	7,180	7,200

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Finance Director	0.85	1	1	1	1	1
Accounting Supervisor	1	-	-	-	-	-
Accounting Technician	2.5	2.5	2.5	2.5	2.5	2.5
Accounting Clerk	-	1	1	1	1	1
Total	4.35	4.5	4.5	4.5	4.5	4.5

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Acutal	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	424,596	419,122	446,470	498,301	523,975	578,157	54,182	10.34%
Supplies	4,946	4,386	3,436	5,902	7,500	8,200	700	9.33%
Other Svcs & Chgs	93,792	93,174	100,844	103,072	106,045	90,606	(15,439)	-14.56%
Total	$ 523,334	$ 516,682	$ 550,749	$ 607,275	$ 637,520	$ 676,963	$ 39,443	6.19%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41510	**Financial Administration**				
	Personnel Services				
101-41510-410-41010	Full-time Employees	318,982.84	356,729.90	371,570.00	394,067.00
101-41510-410-41020	Overtime	198.51	-6,027.90	0.00	0.00
101-41510-410-41210	PERA	23,931.22	26,309.55	27,868.00	29,555.00
101-41510-410-41220	FICA	18,632.42	20,099.29	23,037.00	24,432.00
101-41510-410-41225	Medicare	4,357.21	4,700.26	5,388.00	5,714.00
101-41510-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	1,734.00
101-41510-410-41310	Health Insurance	71,114.59	86,836.43	86,474.00	111,015.00
101-41510-410-41311	Direct Primary Care	0.00	0.00	0.00	1,458.00
101-41510-410-41312	Er HSA Contribution	6,737.06	7,325.01	7,150.00	7,850.00
101-41510-410-41330	Life Insurance	92.82	92.89	174.00	174.00
101-41510-410-41340	Disability Insurance	417.95	441.49	571.00	571.00
101-41510-410-41510	Workers Compensation Insurance	2,005.00	1,794.00	1,743.00	1,587.00
	Personnel Services	**446,469.62**	**498,300.92**	**523,975.00**	**578,157.00**
	Supplies				
101-41510-410-42110	Supplies	3,435.61	4,826.52	6,500.00	5,700.00
101-41510-410-42410	Furniture, Equipment & Tools	0.00	1,075.88	1,000.00	2,500.00
	Supplies	**3,435.61**	**5,902.40**	**7,500.00**	**8,200.00**
	Other Services & Charges				
101-41510-410-43010	Auditing & Accounting Services	53,880.71	47,131.65	53,900.00	56,900.00
101-41510-410-43090	Expert & Professional Services	118.65	75.29	200.00	200.00
101-41510-410-43140	Training & Education	179.00	0.00	1,000.00	1,000.00
101-41510-410-43210	Telephone & Internet	720.00	690.00	540.00	540.00
101-41510-410-43220	Postage	6,562.15	7,135.48	7,500.00	7,500.00
101-41510-410-43310	Travel Expense	272.86	133.00	1,000.00	1,000.00
101-41510-410-43610	Insurance & Bonds	1,619.40	1,736.00	1,720.00	1,560.00
101-41510-410-44040	Vehicle and Equipment Repairs	29,808.30	31,610.49	1,100.00	1,100.00
101-41510-410-44042	SoftwareSoftware Subscription	0.00	0.00	29,300.00	3,500.00
101-41510-410-44160	Rents & Leases	5,695.93	1,795.23	7,620.00	9,120.00
101-41510-410-44310	Cash ShortOver	65.41	-157.66	165.00	1,210.00
101-41510-410-44325	Credit Card & Bank Fees	1,009.13	2,390.86	1,000.00	5,976.00
101-41510-410-44330	Dues & Subscriptions	912.00	772.00	1,000.00	1,000.00
	Other Services & Charges	**100,843.54**	**93,312.34**	**106,045.00**	**90,606.00**

Fund: General	**Function:** General Government **Department:** City Attorney 101-41610

Description of Services:

This office directs the overall legal services for the City, including the issuance of legal opinions, preparation of ordinances, resolutions, contracts and agreements for all departments and the conduct of civil litigation or managing litigation handled by outside counsel. In addition, this office provides prosecution of certain criminal violations, preparation of complaints, processing of evidence and the trial work associated with prosecution. The office is also involved in ongoing development issues, assisting other departments as needed and providing assistance with employee training and disciplinary issues. The office goal is to deliver services to achieve desired outcomes contributing to higher level government goals.

2026 Budget Goals and Significant Changes:

- Support of city staff on legal issues
- Review options to meet legal requirements of Data Requests and reduction of staff time.

2027 Budget Issues:

- Standard issues or concerns of staff costs, legislative changes and court schedules

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
City Attorney	1	1	-	-	-	-
Administrative Assistant	1	1	1	1	1	1
Total	2	2	1	1	1	1

Starting in 2023 City Attorney position replace with Contracted Attorney

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	240,692	224,605	92,827	94,248	100,535	112,377	11,842	12.56%
Supplies	188	1,267	177	104	300	300	-	0.00%
Other Svcs & Chgs	34,310	124,250	196,311	178,761	144,070	133,863	(10,207)	-5.71%
Total	$ 275,190	$ 350,122	$ 289,315	$ 273,113	$ 244,905	$ 246,540	$ 1,635	0.60%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41610	**City Attorney**				
	Personnel Services				
101-41610-410-41010	Full-time Employees	66,640.40	72,296.01	77,092.00	86,287.00
101-41610-410-41020	Overtime	0.00	0.00	0.00	0.00
101-41610-410-41210	PERA	4,998.33	5,422.37	5,782.00	6,471.00
101-41610-410-41220	FICA	3,717.00	4,110.02	4,780.00	5,350.00
101-41610-410-41225	Medicare	869.65	960.49	1,118.00	1,251.00
101-41610-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	380.00
101-41610-410-41310	Health Insurance	13,429.68	9,770.40	10,045.00	10,610.00
101-41610-410-41311	Direct Primary Care	0.00	0.00	0.00	324.00
101-41610-410-41312	Er HSA Contribution	1,900.00	1,200.00	1,200.00	1,200.00
101-41610-410-41330	Life Insurance	20.64	20.64	35.00	35.00
101-41610-410-41340	Disability Insurance	93.60	96.60	121.00	121.00
101-41610-410-41510	Workers Compensation Insurance	1,158.00	371.00	362.00	348.00
	Personnel Services	**92,827.30**	**94,247.53**	**100,535.00**	**112,377.00**
	Supplies				
101-41610-410-42110	Supplies	176.98	104.42	300.00	300.00
	Supplies	**176.98**	**104.42**	**300.00**	**300.00**
	Other Services & Charges				
101-41610-410-43040	Legal Services	76,334.07	37,911.76	15,000.00	7,000.00
101-41610-410-43041	Legal Fees - Contracted	114,000.00	114,000.00	120,000.00	120,000.00
101-41610-410-43090	Expert & Professional Services	0.00	19,021.00	1,000.00	500.00
101-41610-410-43140	Training & Education	-555.00	0.00	500.00	250.00
101-41610-410-43220	Postage	277.91	459.27	500.00	500.00
101-41610-410-43310	Travel Expense	0.00	0.00	300.00	250.00
101-41610-410-43610	Insurance & Bonds	1,097.90	1,214.90	1,220.00	1,113.00
101-41610-410-44040	Vehicle and Equipment Repairs	68.00	191.22	0.00	0.00
101-41610-410-44042	SoftwareSoftware Subscription	0.00	0.00	3,250.00	3,650.00
101-41610-410-44160	Rents & Leases	2,138.00	2,242.86	2,300.00	600.00
101-41610-410-44330	Dues & Subscriptions	2,950.00	3,720.00	0.00	0.00
101-41610-410-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00
	Other Services & Charges	**196,310.88**	**178,761.01**	**144,070.00**	**133,863.00**
41610	**City Attorney**	**289,315.16**	**273,112.96**	**244,905.00**	**246,540.00**

Fund: General	Function: General Government Department: Human Resources 101-41800

Description of Services:

The Human Resource Department coordinates the recruitment of applicants and the filling of position vacancies. The department is also responsible for employee relations, collective bargaining, compensation, job classification, employment development, training and administration of safety, employee benefit and wellness programs.

2026 Budget Goals and Significant Changes:

- Retention and Recruitment
- Implementation MN Paid Leave
- Negotiation of 5 Union Contracts- Expire Dec. 2026

2027 Budget Issues:

- Health Care Cost and employee/employer cost shares
- Expiration of 5 Union Contacts in 2026
- Second year of MN Paid Leave

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Full-time Employees Hired	15	16	16	13	14	15
Separations	15	13	17	9	16	10
Promotions and Transfers	15	11	16	6	7	5
Safety Recordable Incident Rate	4.45	8.82	5.02	1.85	3.25	3.00
Safety DART Rate	3.18	8.82	3.76	1.85	2.00	1.75
Labor Contracts	5	0	5	0	0	5

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Human Resources Director	1	1	1	1	1	1
Human Resource/Payroll Technician	0.5	0.5	0.5	0.5	0.5	0.5
Total	1.5	1.5	1.5	1.5	1.5	1.5

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	211,261	185,653	196,083	258,331	305,074	335,745	30,671	10.05%
Supplies	37	37	495	273	150	150	-	0.00%
Other Svcs & Chgs	75,858	71,660	99,635	53,815	75,280	96,870	21,590	28.68%
Total	$ 287,156	$ 257,350	$ 296,213	$ 312,419	$ 380,504	$ 432,765	$ 52,261	13.73%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41800	**Human Resources**				
	Personnel Services				
101-41800-410-41010	Full-time Employees	140,230.18	152,978.84	163,172.00	176,216.00
101-41800-410-41020	Overtime	432.10	68.87	0.00	0.00
101-41800-410-41190	Other Pay	0.00	30,739.86	40,000.00	41,480.00
101-41800-410-41210	PERA	10,553.25	11,484.53	12,238.00	13,216.00
101-41800-410-41220	FICA	8,087.21	9,990.85	12,014.00	13,497.00
101-41800-410-41225	Medicare	1,891.29	2,504.01	2,810.00	3,157.00
101-41800-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	958.00
101-41800-410-41310	Health Insurance	28,690.85	30,104.71	40,045.00	42,572.00
101-41800-410-41311	Direct Primary Care	0.00	0.00	0.00	486.00
101-41800-410-41312	Er HSA Contribution	2,562.94	2,499.99	2,850.00	37,850.00
101-41800-410-41330	Life Insurance	31.02	30.95	70.00	70.00
101-41800-410-41340	Disability Insurance	188.41	203.99	366.00	366.00
101-41800-410-41420	UnemploymentMN Pd Sick Leave	2,536.35	16,761.69	30,600.00	5,000.00
101-41800-410-41510	Workers Compensation Insurance	879.00	963.00	909.00	877.00
	Personnel Services	**196,082.60**	**258,331.29**	**305,074.00**	**335,745.00**
	Supplies				
101-41800-410-42110	Supplies	495.59	273.45	150.00	150.00
	Supplies	**495.59**	**273.45**	**150.00**	**150.00**
	Other Services & Charges				
101-41800-410-43040	Legal Services	10,642.00	1,530.00	4,000.00	4,000.00
101-41800-410-43090	Expert & Professional Services	63,793.74	30,089.29	39,975.00	74,575.00
101-41800-410-43130	Human Rights Commission	0.00	0.00	0.00	0.00
101-41800-410-43140	Training & Education	470.00	280.00	1,000.00	1,000.00
101-41800-410-43210	Telephone & Internet	360.00	390.00	540.00	540.00
101-41800-410-43220	Postage	43.55	73.93	100.00	100.00
101-41800-410-43310	Travel Expense	285.71	282.19	1,500.00	1,500.00
101-41800-410-43410	Advertising - Employment	7,092.69	5,668.07	8,000.00	6,500.00
101-41800-410-43610	Insurance & Bonds	856.10	936.00	935.00	850.00
101-41800-410-44040	Vehicle and Equipment Repairs	4,273.65	4,476.96	0.00	0.00
101-41800-410-44042	SoftwareSoftware Subscription	0.00	0.00	11,500.00	0.00
101-41800-410-44330	Dues & Subscriptions	7,808.28	8,273.00	1,230.00	1,305.00
101-41800-410-44382	Employee Programs	4,009.69	1,815.21	6,500.00	6,500.00
	Other Services & Charges	**99,635.41**	**53,814.65**	**75,280.00**	**96,870.00**

Fund: General	**Function:** Planning **Department:** Administration 101-41910

Description of Services:

This activity is to guide and lead the sustainability, preservation and growth of the community in accordance with an established vision and Comprehensive Plan. This activity assists and supports community and economic development activities of the City through the City Manager's office in accordance with the City Charter. The activity provides staff support to the City's Advisory Planning Commission, Heritage Preservation Commission and Board of Zoning Appeals. Staff support is provided to developers and citizens for planning assistance, site development and coordination with interagencies and departments. The City Manager and staff coordinate loan and grant funds with various agencies.

2026 Goals and Significant Changes:

- Amend outdated and cumbersome ordinances
- Continue to expand and promote community and economic development opportunities
- CLG Grant for Historic Preservation Inventory
- Engage with a local or state housing agency and apply for SCDP funds
- Future DEED application for Shovel Ready Jobs Park

2027 Budget Issues:

- On-going resources and costs to update City Codes

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Final	2026 Projected
Variance	3	6	-	2	-	2
HPC- COA & Other	10	7	7	10	14	15
Annexations	2	2	2	-	-	2
Administrative Plats	9	2	3	-	5	5
Final Plats	1	1	1	1	2	2
Site Plan Reviews	20	15	15	7	12	15
Zoning Amendments	7	5	5	8	8	10
Conditional Use Permits/IUP	4	2	4	1	2	4
Subdivisions (new)	1	1	1	1	3	2
Revolving Loans (new)	-	1	3	7	-	-
Broadway Ridge Grants	4	7	7	8	6	8

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Planner	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.25	-	-	-	-	-
Total	1.25	1.00	1.00	1.00	1.00	1.00

Assumes consolidation of Planning and Zoning and Inspection department - mid 2026

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	118,720	113,439	120,420	128,684	137,072	166,911	29,839	21.77%
Supplies	305	363	118	316	300	300	-	0.00%
Other Svcs & Chgs	17,326	12,246	29,786	4,315	12,990	9,270	(3,720)	-28.64%
Total	$ 136,351	$ 126,048	$ 150,324	$ 133,314	$ 150,362	$ 176,481	$26,119	17.37%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41910	**Planning**				
	Personnel Services				
101-41910-410-41010	Full time Employees	83,153.00	89,744.80	95,724.00	119,516.00
101-41910-410-41210	PERA	6,236.80	6,730.96	7,179.00	8,964.00
101-41910-410-41220	FICA	4,614.24	4,943.90	5,935.00	7,410.00
101-41910-410-41225	Medicare	1,078.73	1,156.09	1,388.00	1,733.00
101-41910-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	526.00
101-41910-410-41310	Health Insurance	22,783.92	23,608.80	24,358.00	25,918.00
101-41910-410-41311	Direct Primary Care	0.00	0.00	0.00	324.00
101-41910-410-41312	Er HSA Contribution	1,900.00	1,900.00	1,900.00	1,900.00
101-41910-410-41330	Life Insurance	20.64	20.64	35.00	35.00
101-41910-410-41340	Disability Insurance	110.76	118.68	104.00	104.00
101-41910-410-41510	Workers Compensation Insurance	522.00	460.00	449.00	481.00
	Personnel Services	**120,420.09**	**128,683.87**	**137,072.00**	**166,911.00**
	Supplies				
101-41910-410-42110	Supplies	118.08	316.18	300.00	300.00
	Supplies	**118.08**	**316.18**	**300.00**	**300.00**
	Other Services & Charges				
101-41910-410-43090	Expert & Professional Services	25,960.00	0.00	6,000.00	2,500.00
101-41910-410-43140	Training & Education	355.00	950.00	1,775.00	1,775.00
101-41910-410-43210	Telephone & Internet	720.00	690.00	540.00	540.00
101-41910-410-43220	Postage	284.12	85.80	300.00	300.00
101-41910-410-43310	Travel Expense	502.52	1,029.49	2,000.00	2,000.00
101-41910-410-43510	Legal Notices & Recording	933.53	630.81	1,200.00	1,000.00
101-41910-410-43610	Insurance & Bonds	495.50	547.40	550.00	500.00
101-41910-410-44040	Vehicle and Equipment Repairs	68.00	61.03	0.00	0.00
101-41910-410-44042	SoftwareSoftware Subscription	0.00	0.00	75.00	75.00
101-41910-410-44330	Dues & Subscriptions	467.00	320.00	550.00	580.00
	Other Services & Charges	**29,785.67**	**4,314.53**	**12,990.00**	**9,270.00**
41910	**Planning**	**150,323.84**	**133,314.58**	**150,362.00**	**176,481.00**

Fund: General	Function: General Government Department: City Center 101-41940

Description of Services:

This activity provides utilities, cleaning and maintenance at City Center, which includes City offices and Library

2026 Budget Goals and Significant Changes:

- Ongoing planning and budgeting for potential City Center remodel/repurposing

2027 Budget Issues:

- Budget for possible City Center remodel/repurposing and possible library renovation
- Ongoing repairs and maintenance of an aging facility

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Custodian	0.5	0.6	0.6	0.6	0.6	0.6

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Variance +/-	% Change
Personnel Services	18,420	13,514	10,161	21,961	32,732	35,978	3,246	0.00%
Supplies	7,170	8,042	8,269	7,358	9,000	8,500	(500)	-5.56%
Other Svcs & Chgs	122,995	134,953	114,344	121,877	116,255	119,984	3,729	3.21%
Total	148,585	156,509	132,774	151,195	157,987	164,462	6,475	4.10%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41940	**City Center**				
	Personnel Services				
101-41940-410-41030	Part-time Employees	9,301.68	19,047.64	27,200.00	30,100.00
101-41940-410-41210	PERA	0.00	1,343.69	2,040.00	2,257.00
101-41940-410-41220	FICA	576.69	1,171.41	1,686.00	1,866.00
101-41940-410-41225	Medicare	135.33	273.76	394.00	436.00
101-41940-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	132.00
101-41940-410-41510	Workers Compensation Insurance	147.00	124.00	1,412.00	1,187.00
	Personnel Services	**10,160.70**	**21,960.50**	**32,732.00**	**35,978.00**
	Supplies				
101-41940-410-42110	Supplies	7,685.70	7,019.31	8,000.00	8,000.00
101-41940-410-42230	Building Repair Supplies	129.07	0.00	0.00	0.00
101-41940-410-42410	Furniture, Equipment & Tools	454.18	338.98	1,000.00	500.00
	Supplies	**8,268.95**	**7,358.29**	**9,000.00**	**8,500.00**
	Other Services & Charges				
101-41940-410-43090	Expert & Professional Services	2,109.97	2,265.45	2,175.00	3,025.00
101-41940-410-43210	Telephone & Internet	3,345.73	3,624.64	3,540.00	3,960.00
101-41940-410-43610	Insurance & Bonds	4,335.60	4,675.60	5,190.00	4,224.00
101-41940-410-43810	Electric Utilities	37,654.28	37,007.10	39,000.00	37,800.00
101-41940-410-43830	Gas Utilities	14,644.98	8,196.02	16,000.00	16,500.00
101-41940-410-43840	Refuse Disposal	4,276.96	4,138.95	4,700.00	4,700.00
101-41940-410-44010	Building Maintenance	47,756.55	52,130.09	46,900.00	49,500.00
101-41940-410-44390	Taxes, License & Permit Fees	220.00	275.00	250.00	275.00
	Other Services & Charges	**114,344.07**	**112,312.85**	**117,755.00**	**119,984.00**
	Capital OutlayDepreciation				
101-41940-410-45400	Machinery & Equipment	0.00	9,563.68	0.00	0.00
	Capital OutlayDepreciation	**0.00**	**9,563.68**	**0.00**	**0.00**
41940	**City Center**	**132,773.72**	**151,195.32**	**159,487.00**	**164,462.00**

Fund: General	**Function:** General Government **Department:** Community Engagement & Enrichment 101-41950

Description of Services:

This department consists of two positions: Director of Community Engagement/Enrichment and the Communications Coordinator. The Director performs administrative and managerial work, coordinating the programs and operations of the Library, Recreation Department, and Communications. The Director also serve as the Blue Zones Albert Lea Project lead. The main purpose of this position is to improve City services and engagement with the public, including underserved populations. The Director coordinates City programing and services in support of other community organizations; and performs related duties as required. The Communications Coordinator is responsible for internal and external communications, including newsletters, social media

2026 Goals and Significant Change:

- Increase audience reach on social media platforms
- Promote the City to people to live, work and/or play here
- Oversee completion of referendum projects at the Arena, Aquatic Center and Marion Ross Performing Arts Center
- Continue to lead Blue Zones Albert Lea
- Enhance recreational amenities and library services

2027 Budget Issues:

- Seek out grant opportunities to help fund City programming and Blue Zones projects; also ensure that the National Vitality Center funds Blue Zones initiatives

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Facebook followers	-	6,000	7,000	7,500	8,600	9,000
Week Lea circulation	-	1,100	1,300	1,500	1,500	1,750
Blue Zones funding	-	-	20,000	25,000	25,000	25,000
Cultural events	-	2	3	5	5	5

Staffing Levels Budgeted:

	2020	2021	2022	2023	2024	2025
Community Engage & Enrichment Director	-	-	1	1	1	1
Communications Coordinator	1	1	1	1	1	1
	1	1	2	2	2	2

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	86,115	86,863	234,785	253,487	269,964	288,501	18,537	6.87%
Supplies	578	676	982	2,214	6,500	1,500	(5,000)	-76.92%
Other Svcs & Chgs	6,193	3,531	25,592	58,961	61,795	48,928	(12,867)	-20.82%
Total	$ 92,886	$ 91,070	$ 261,359	$ 314,661	$ 338,259	$ 338,929	$ 670	0.20%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41950	**Community Eng and Enrichment**				
	Personnel Services				
101-41950-410-41010	Full-time Employees	171,431.63	186,264.46	198,712.00	213,120.00
101-41950-410-41020	Overtime	0.00	0.00	0.00	0.00
101-41950-410-41210	PERA	12,856.39	13,969.90	14,903.00	15,984.00
101-41950-410-41220	FICA	9,808.05	10,751.07	12,320.00	13,213.00
101-41950-410-41225	Medicare	2,293.20	2,514.35	2,881.00	3,090.00
101-41950-410-41227	Minnesota Paid Leave	0.00	0.00	0.00	938.00
101-41950-410-41310	Health Insurance	33,949.20	35,644.08	36,742.00	38,376.00
101-41950-410-41311	Direct Primary Care	0.00	0.00	0.00	648.00
101-41950-410-41312	Er HSA Contribution	3,100.00	3,100.00	3,100.00	1,900.00
101-41950-410-41330	Life Insurance	41.28	41.28	70.00	70.00
101-41950-410-41340	Disability Insurance	229.20	247.56	304.00	304.00
101-41950-410-41510	Workers Compensation Insurance	1,076.00	954.00	932.00	858.00
	Personnel Services	**234,784.95**	**253,486.70**	**269,964.00**	**288,501.00**
	Supplies				
101-41950-410-42110	Supplies	981.83	2,213.68	6,500.00	1,500.00
	Supplies	**981.83**	**2,213.68**	**6,500.00**	**1,500.00**
	Other Services & Charges				
101-41950-410-43090	Expert & Professional Services	4,109.58	31,005.88	27,000.00	9,500.00
101-41950-410-43140	Training & Education	1,809.00	724.00	1,750.00	1,775.00
101-41950-410-43210	Telephone & Internet	1,080.00	1,080.00	1,080.00	1,080.00
101-41950-410-43220	Postage	5,502.01	6,116.18	4,300.00	9,300.00
101-41950-410-43310	Travel Expense	2,967.30	80.40	5,950.00	5,950.00
101-41950-410-43430	Advertising - Other	8,767.50	17,649.53	12,000.00	17,600.00
101-41950-410-43610	Insurance & Bonds	1,029.90	1,143.90	1,140.00	1,043.00
101-41950-410-44040	Vehicle and Equipment Repairs	68.00	336.91	0.00	0.00
101-41950-410-44042	SoftwareSoftware Subscription	0.00	0.00	7,750.00	1,855.00
101-41950-410-44330	Dues & Subscriptions	259.00	824.00	825.00	825.00
	Other Services & Charges	**25,592.29**	**58,960.80**	**61,795.00**	**48,928.00**
41950	**Community Eng and Enrichment**	**261,359.07**	**314,661.18**	**338,259.00**	**338,929.00**

Fund: General	Function: General Government Department: Information Technology 101-41955

Description of Services:

This activity serves the Information Technology (IT) needs of the City.

2026 Goals and Significant Changes:

- Continue relationship with Freeborn County for IT Services
- Review computer replacement schedule

2027 Budget Issues:

- Replacement of outdated equipment
- Review of software and hardware needs

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Computer Replacements	12	12	17	18	12	12

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Acutal	2025 Budget	2026 Budget	Variance +/-	% Change
Supplies	51	-	-	-	-	-	-	-
Other Svcs & Chgs	67,682	31,253	34,145	277,781	290,050	410,150	120,100	41.41%
Total	$ 67,733	$ 31,253	$ 34,145	$ 277,781	$ 290,050	$ 410,150	$120,100	41.41%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
41955	**Information Technology**				
	Supplies				
101-41955-410-42110	Supplies	0.00	0.00	0.00	0.00
	Supplies	**0.00**	**0.00**	**0.00**	**0.00**
	Other Services & Charges				
101-41955-410-43090	Expert & Professional Services	14,020.61	260,000.03	260,000.00	275,000.00
101-41955-410-44040	Vehicle and Equipment Repairs	20,123.94	17,781.05	6,550.00	5,750.00
101-41955-410-44042	SoftwareSoftware Subscription	0.00	0.00	23,500.00	129,400.00
	Other Services & Charges	**34,144.55**	**277,781.08**	**290,050.00**	**410,150.00**
41955	**Information Technology**	**34,144.55**	**277,781.08**	**290,050.00**	**410,150.00**

Fund: General	**Function:** Public Safety **Department:** Police Department 101-42110

Description of Services:

This activity provides for the administrative direction of the Police Department including Patrol, Criminal Investigations, School Resource Officers, Community Service Officers, and Reserve Officers.This activity provides for the use of uniform patrol personnel in squad cars, bicycles and on foot to perform functions through the entire City of Albert Lea. The basic function of this unit is to ensure the safety of the citizens of Albert Lea, protect property, prevent crime and ensure traffic law compliance. Additionally, this unit is actively involved in Community Policing Initiatives.

2026 Budget Goals and Significant Changes:

- Utilize AXTEL Report to best implement department goals
- Update Joint LEC contract agreement
- Continue migration of digital storage to cloud
- Update and replace current tasers to a 10 year subscription
- Replacement of two squad vehicle
- Upgrade radio encryption/CJIS Standard
- Additional operating costs associated with software and technology purchases

2027 Budget Issues:

- Replacement of squad vehicles
- Upgrade the office equipment in detective area
- Pole Camera

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Total Vehicles	19	19	19	19	19	19
Part I & Part II Totals	1,178	960	932	765	765	1,000
Total Calls for Service	18,889	21,000	21,226	19,611	21,441	21,000
Domestic Response	301	260	282	257	231	300
Animal Control Complaints	721	720	804	821	736	800
DUI's	50	47	50	57	70	75
Traffic Stops	2,968	2,725	2,543	2,520	3,055	3,000
Calls for Service - Investigations	2,260	1,250	986	1,898	1,612	1,800

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Director of Public Safety	0.5	0.5	0.5	0.5	0.5	-
Police Chief	-	-	-	-	-	1.0
Deputy Police Chief	1.0	1.0	1.0	1.0	1.0	1.0
Lieutenant	2.0	2.0	2.0	2.0	2.0	2.0
Sergeant	4.0	4.0	4.0	4.0	4.0	6.0
Detective	3.0	3.0	3.0	3.0	3.0	3.0
Patrol Officer	15.0	15.0	15.0	15.0	15.0	15.0
SCDIU Agent	1.0	1.0	1.0	1.0	1.0	1.0
School Resource Officer	1.0	1.0	2.0	2.0	2.0	2.0
Public Safety Sergeant	-	0.5	0.5	0.5	1.0	-
Administrative Assistant	0.5	0.5	0.5	0.5	-	-
	28.0	28.5	29.5	29.5	29.5	31.0

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	3,430,647	3,556,481	3,866,038	4,099,632	4,453,347	4,842,097	388,750	8.73%
Supplies	120,538	127,494	127,515	137,817	134,100	130,550	(3,550)	-2.65%
Other Svcs & Chgs	414,982	429,936	487,356	486,018	538,619	545,433	6,814	1.27%
Total	$ 3,966,167	$ 4,113,911	$ 4,480,909	$ 4,723,466	$ 5,126,066	$ 5,518,080	$ 392,014	7.65%

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
42110	**Police Department**				
	Personnel Services				
101-42110-420-41010	Full-time Employees	250,761.71	269,464.68	2,814,065.00	3,108,556.00
101-42110-420-41020	Overtime	0.00	0.00	215,000.00	185,000.00
101-42110-420-41021	Overtime - Billable	0.00	0.00	0.00	0.00
101-42110-420-41110	Separation Pay	0.00	93.64	0.00	0.00
101-42110-420-41120	Holiday Buyback	0.00	0.00	50,000.00	33,000.00
101-42110-420-41150	Uniform Allowance	1,275.00	1,275.00	24,650.00	26,350.00
101-42110-420-41210	PERA	35,265.97	35,436.39	521,534.00	582,959.00
101-42110-420-41220	FICA	3,908.50	3,770.05	5,118.00	0.00
101-42110-420-41225	Medicare	3,527.90	3,648.08	44,647.00	48,235.00
101-42110-420-41227	Minnesota Paid Leave	0.00	0.00	0.00	14,637.00
101-42110-420-41310	Health Insurance	33,722.53	33,944.82	547,194.00	607,215.00
101-42110-420-41311	Direct Primary Care	0.00	0.00	0.00	10,692.00
101-42110-420-41312	Er HSA Contribution	3,100.01	1,900.01	43,850.00	46,368.00
101-42110-420-41330	Life Insurance	51.57	50.79	1,062.00	1,114.00
101-42110-420-41340	Disability Insurance	329.01	344.44	4,254.00	4,498.00
101-42110-420-41510	Workers Compensation Insurance	10,801.00	9,531.00	181,973.00	173,473.00
	Personnel Services	**342,743.20**	**359,458.90**	**4,453,347.00**	**4,842,097.00**
	Supplies				
101-42110-420-42070	Training Instruction Supplies	0.00	0.00	5,700.00	5,700.00
101-42110-420-42110	Supplies	1,203.83	30,385.49	29,900.00	29,850.00
101-42110-420-42115	Meeting	709.69	30.77	700.00	1,300.00
101-42110-420-42120	Motor Fuels	2,387.71	2,261.48	50,500.00	49,000.00
101-42110-420-42170	Safety Equipment	0.00	0.00	5,500.00	5,500.00
101-42110-420-42180	Uniforms	333.98	1,906.94	14,500.00	20,200.00
101-42110-420-42210	VehicleEquipment Parts	0.00	638.62	5,400.00	6,400.00
101-42110-420-42220	Tires	658.16	758.16	9,800.00	7,500.00
101-42110-420-42410	Furniture, Equipment & Tools	179.94	155.00	12,100.00	5,100.00
	Supplies	**5,473.31**	**36,136.46**	**134,100.00**	**130,550.00**
	Other Services & Charges				
101-42110-420-43090	Expert & Professional Services	8,575.00	7,145.00	26,238.00	31,608.00
101-42110-420-43130	Community Policing Initiatives	2,219.37	2,024.10	2,000.00	2,000.00
101-42110-420-43140	Training & Education	3,601.24	3,725.00	48,835.00	52,585.00
101-42110-420-43141	Tuition	0.00	0.00	4,800.00	2,400.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-42110-420-43210	Telephone & Internet	1,305.78	2,087.49	27,396.00	25,120.00
101-42110-420-43220	Postage	2,191.77	2,946.66	2,000.00	2,000.00
101-42110-420-43310	Travel Expense	1,697.02	299.20	14,950.00	18,000.00
101-42110-420-43430	Advertising - Other	448.00	119.66	0.00	0.00
101-42110-420-43610	Insurance & Bonds	30,862.00	33,217.50	51,190.00	47,018.00
101-42110-420-43810	Electric Utilities	709.27	584.20	800.00	800.00
101-42110-420-44040	Vehicle and Equipment Repairs	939.69	5,385.23	26,300.00	23,500.00
101-42110-420-44042	SoftwareSoftware Subscription	0.00	0.00	65,498.00	73,102.00
101-42110-420-44160	Joint LEC Expenditures	243,197.63	204,475.69	250,000.00	252,100.00
101-42110-420-44330	Dues & Subscriptions	55,640.83	45,399.58	18,262.00	14,950.00
101-42110-420-44390	Taxes, License & Permit Fees	14.25	16.25	350.00	250.00
	Other Services & Charges	**351,401.85**	**307,425.56**	**538,619.00**	**545,433.00**
42110	**Police Department**	**699,618.36**	**703,020.92**	**5,126,066.00**	**5,518,080.00**

Fund: General	**Function:** Public Safety **Department:** Police Reserves 101-42124

Description of Services:

This activity is based on 7-11 volunteer Reserve Police Officers who are trained to assist sworn personnel with community events and other activities. This budget includes the Police Chaplain (ALPD/FCSO).

2026 Budget Goals and Significant Changes:

- Additional reserve officers
- Training and uniform costs

2027 Budget Issues:

- Equipment costs

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Acutal	2026 Projected
Volunteer Hours	1505	1300	737	750	920	1100
Events	69	65	37	25	33	50
Chaplain Call-Outs			34	15	26	30
Chaplain Staff Counseling (hrs)			90	60	230	125

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Unpaid Reserve Officers	9	7	5	7	8	10

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Supplies	1,005	1,672	819	1,439	1,500	2,800	1,300	86.67%
Other Svcs & Chgs	500	886	1,795	-	2,400	2,400	-	0.00%
Total	$ 1,505	$ 2,558	$ 2,614	$ 1,439	$ 3,900	$ 5,200	$ 1,300	33.33%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
42124	**Reserves**				
	Supplies				
101-42124-420-42110	Supplies	3.49	0.00	0.00	0.00
101-42124-420-42120	Motor Fuels	217.25	211.09	500.00	300.00
101-42124-420-42180	Uniforms	598.00	1,227.91	1,000.00	2,500.00
	Supplies	**818.74**	**1,439.00**	**1,500.00**	**2,800.00**
	Other Services & Charges				
101-42124-420-43140	Training & Education	1,412.50	0.00	2,100.00	2,100.00
101-42124-420-43310	Travel Expense	262.78	0.00	300.00	300.00
101-42124-420-44040	Vehicle and Equipment Repairs	120.00	0.00	0.00	0.00
	Other Services & Charges	**1,795.28**	**0.00**	**2,400.00**	**2,400.00**
42124	**Reserves**	**2,614.02**	**1,439.00**	**3,900.00**	**5,200.00**

Fund: General	**Function:** Public Safety **Department:** Fire 101-42220

Description of Services:

This activity provides for all fire, rescue, and public assist and fire prevention activities by the Fire Department. These include fire safety education programs for the public, pre-plan inspections, housing rental inspections, fire suppression and rescue activities for the City of Albert Lea and the surrounding area.

2026 Budget Goals and Significant Changes:

- Emergency Management Plans established for City - Continued
- Training for all members
- Commericial and Rental Inspections
- Review Facility needs
- Succession Planning
- Radio updates due to changes in Motorola support
- Maintain training/certification credentials
- Personnel Protective Equipment (FirefighterTurnout Gear)
- Preperation for OSHA compliance with new standard
- New Inspection Software
- New Federal and State Reporting Software

2027 Budget Issues:

- Additional Turnout Gear to meet OSHA/NFPA 10 year life span
- Meeting OSHA compliance with new standard
- Purchase of Replacement Command Vehicle

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Total Vehicles	10	10	10	10	10	10
Public Education Contacts	17,760	8,105	8,154	7,818	8,000	8,000
Hours of Fire Fighting Training	8,272	7,624	7,524	8,123	7,000	7,000
Fire Structure Calls	73	52	65	56	55	55
Fire Other Calls	9	40	20	7	10	10
City Rescue Calls	1,932	2,148	2,101	2,349	2,500	2,500
All Other Calls	642	647	556	538	550	550
Mutual Aid Rendered	32	54	32	30	30	30
Mutual Aid Received	5	6	3	2	3	3
Fire Saves	$10,692,025	$30,562,886	$23,814,691	$15,400,000	$20,000,000	$20,000,000

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Director of Public Safety/Fire Chief	0.5	0.5	0.5	0.5	0.5	1
Deputy Fire Chief	1	1	1	1	1	1
Captains	3	3	3	3	3	3
Lieutenant	3	3	3	3	3	3
Firefighters	9	9	9	9	9	9
Public Safety Sergeant	-	0.5	0.5	0.5	-	-
Administrative Assistant	0.5	0.5	0.5	0.5	-	-
Total	17	17.5	17.5	17.5	17	17
Paid On-Call	16	14	16	14	14	18
Total Fire	33	31.5	33.5	31.5	31	35

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	2,110,083	1,892,141	2,432,599	2,416,422	2,513,030	2,551,207	38,177	1.52%
Supplies	101,459	95,124	134,335	118,126	121,470	124,750	3,280	2.70%
Other Svcs & Chgs	142,309	67,059	180,036	177,810	181,710	194,963	13,253	7.29%
Debt Service	15,115	-	18,439	18,508	19,000	19,000	-	0.00%
Total	$2,368,966	$2,054,324	$2,765,408	$2,730,866	$2,835,210	$2,889,920	$54,710	1.93%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
42220	**Fire Fighting**				
	Personnel Services				
101-42220-420-41010	Full-time Employees	1,327,123.94	1,399,361.15	1,489,594.00	1,530,589.00
101-42220-420-41015	Scheduled Overtime	90,589.75	93,801.38	98,288.00	104,893.00
101-42220-420-41016	Premium Overtime	38,159.53	19,850.89	40,000.00	25,000.00
101-42220-420-41017	Permium Overtime - Billable	20,508.10	33,341.73	0.00	0.00
101-42220-420-41020	Overtime	61,200.17	48,614.45	60,000.00	40,000.00
101-42220-420-41021	Overtime - Billable	5,175.38	649.43	0.00	0.00
101-42220-420-41025	FT Ee Training Stipend	4,348.00	4,822.56	5,000.00	5,000.00
101-42220-420-41030	Part-time Employees	52,274.50	44,804.00	52,000.00	52,000.00
101-42220-420-41110	Separation Pay	74,050.28	59,538.37	0.00	0.00
101-42220-420-41150	Uniform Allowance	425.00	425.00	0.00	0.00
101-42220-420-41210	PERA	262,273.94	279,742.35	301,410.00	301,870.00
101-42220-420-41220	FICA	7,547.60	4,356.27	3,224.00	3,224.00
101-42220-420-41225	Medicare	22,282.40	23,165.29	25,446.00	25,483.00
101-42220-420-41227	Minnesota Paid Leave	0.00	0.00	0.00	7,683.00
101-42220-420-41310	Health Insurance	303,712.58	264,233.33	271,966.00	296,935.00
101-42220-420-41311	Direct Primary Care	0.00	0.00	0.00	5,508.00
101-42220-420-41312	Er HSA Contribution	27,999.99	25,849.75	23,850.00	24,800.00
101-42220-420-41330	Life Insurance	631.68	656.71	2,438.00	2,421.00
101-42220-420-41340	Disability Insurance	1,873.00	1,957.13	2,665.00	2,552.00
101-42220-420-41510	Workers Compensation Insurance	132,423.00	111,252.00	137,149.00	123,249.00
	Personnel Services	**2,432,598.84**	**2,416,421.79**	**2,513,030.00**	**2,551,207.00**
	Supplies				
101-42220-420-42070	Training Instruction Supplies	6,770.16	3,846.05	4,000.00	5,000.00
101-42220-420-42110	Supplies	18,832.31	10,370.04	15,100.00	14,000.00
101-42220-420-42115	Meeting	790.83	667.09	500.00	750.00
101-42220-420-42120	Motor Fuels	14,552.46	16,455.39	17,000.00	17,000.00
101-42220-420-42170	Safety Equipment	43,940.32	36,479.02	38,000.00	40,000.00
101-42220-420-42180	Uniforms	7,003.42	5,313.46	8,650.00	8,000.00
101-42220-420-42210	VehicleEquipment Parts	15,926.44	11,452.08	10,000.00	11,500.00
101-42220-420-42220	Tires	2,909.20	8,775.88	0.00	0.00
101-42220-420-42230	Building Repair Supplies	2,736.10	2,437.16	3,000.00	4,000.00
101-42220-420-42410	Furniture, Equipment & Tools	20,873.53	22,330.20	24,500.00	24,500.00
	Supplies	**134,334.77**	**118,126.37**	**120,750.00**	**124,750.00**

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
	Other Services & Charges				
101-42220-420-43090	Expert & Professional Services	8,823.50	5,594.40	9,700.00	27,700.00
101-42220-420-43130	Fire Prevention	7,253.00	4,955.58	6,000.00	7,000.00
101-42220-420-43140	Training & Education	21,037.70	17,231.12	22,625.00	22,625.00
101-42220-420-43141	Tuition	0.00	0.00	4,800.00	2,400.00
101-42220-420-43210	Telephone & Internet	7,653.40	7,477.64	8,970.00	7,920.00
101-42220-420-43220	Postage	381.64	540.92	200.00	600.00
101-42220-420-43310	Travel Expense	11,268.10	7,542.48	14,950.00	12,000.00
101-42220-420-43610	Insurance & Bonds	19,943.00	21,326.10	21,040.00	19,123.00
101-42220-420-43810	Electric Utilities	23,086.05	22,489.97	22,000.00	21,500.00
101-42220-420-43830	Gas Utilities	11,569.65	8,883.56	13,000.00	9,000.00
101-42220-420-43840	Refuse Disposal	2,771.84	2,113.97	2,000.00	2,800.00
101-42220-420-44010	Building Maintenance	10,888.01	12,607.85	8,375.00	8,375.00
101-42220-420-44040	Vehicle and Equipment Repairs	35,824.60	42,379.80	32,000.00	32,000.00
101-42220-420-44042	SoftwareSoftware Subscription	0.00	0.00	4,350.00	15,300.00
101-42220-420-44160	Rents & Leases	1,641.79	1,630.08	1,800.00	1,800.00
101-42220-420-44330	Dues & Subscriptions	17,893.37	22,968.76	10,575.00	4,775.00
101-42220-420-44390	Taxes, License & Permit Fees	0.00	67.75	45.00	45.00
101-42220-420-46020	Other LT Obligation-Principal	18,438.77	18,507.53	19,000.00	19,000.00
	Other Services & Charges	**198,474.42**	**196,317.51**	**201,430.00**	**213,963.00**
	Capital OutlayDepreciation				
101-42220-420-45400	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**0.00**	**0.00**	**0.00**	**0.00**
42220	**Fire Fighting**	**2,765,408.03**	**2,730,865.67**	**2,835,210.00**	**2,889,920.00**

Fund: General	**Function:** Public Safety **Department:** Building Inspections 101-42400

Description of Services:

This activity provides for the plan review and inspection of all new and remodeled construction within the city by a State certified building inspector. The purpose of these inspections is to protect the homeowner and ensure compliance with the latest adopted revision of the Uniform Building Code, its related appendices and local ordinances.

2026 Goals and Significant Changes:

- To aid in efficiency and record retention, continue to encourage and mandate electronic plan submiittal via Blue Beam
- Full implementation of Cloud Permit by mid 2026
- Midyear consolidation of Planing and Inspections into one Community Development department
- Continuing review and changes to zoning ordinances

2027 Budget Issues:

- Continue review of zoning ordinances
- Review of option to replace current vehicles with Electric Vehicles

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Acutal	2025 Projected	2026 Projected
Building Permits	595	648	856	877	755	816
Plumbing Permits	60	101	181	166	170	180
Heating Permits	356	445	411	296	362	374
Sign Permits	33	24	18	29	22	25
Fire Sprinkler Permits	8	14	8	9	11	10
Single Family Homes	7	4	5	4	4	9
Total Permits Issued	1,198	1,344	1,639	1,524	1,656	1,472
Total Construction Value	50,340,170	26,097,127	19,973,309	56,915,359	40,585,535	40,488,432

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Building Official	1	1	1	1	1	0.5
Building Inspector	2	2	2	2	2.5	3
Office Specialist	0.75	1	1	1	1	1
Total	3.75	4	4	4	4.5	4.5

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	355,116	392,599	418,418	449,440	523,702	526,154	2,452	0.47%
Supplies	3,190	6,957	4,030	6,360	6,100	6,300	200	3.28%
Other Svcs & Chgs	132,493	22,459	26,849	26,186	34,230	35,094	864	2.52%
Total	$490,799	$422,015	$449,297	$481,986	$564,032	$567,548	$3,516	0.62%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
42400	**Building Inspection**				
	Personnel Services				
101-42400-420-41010	Full-time Employees	314,856.77	339,926.13	395,466.00	400,312.00
101-42400-420-41020	Overtime	105.66	139.13	0.00	0.00
101-42400-420-41210	PERA	23,621.62	25,505.56	29,660.00	30,023.00
101-42400-420-41220	FICA	18,476.43	19,976.47	24,519.00	24,819.00
101-42400-420-41225	Medicare	4,321.09	4,671.40	5,734.00	5,805.00
101-42400-420-41227	Minnesota Paid Leave	0.00	0.00	0.00	1,761.00
101-42400-420-41310	Health Insurance	49,307.95	51,875.83	59,158.00	53,459.00
101-42400-420-41311	Direct Primary Care	0.00	0.00	0.00	1,458.00
101-42400-420-41312	Er HSA Contribution	5,500.00	5,291.91	6,100.00	5,750.00
101-42400-420-41330	Life Insurance	80.43	80.26	174.00	174.00
101-42400-420-41340	Disability Insurance	406.31	443.49	655.00	655.00
101-42400-420-41510	Workers Compensation Insurance	1,742.00	1,530.00	2,236.00	1,938.00
	Personnel Services	**418,418.26**	**449,440.18**	**523,702.00**	**526,154.00**
	Supplies				
101-42400-420-42110	Supplies	1,213.55	728.21	1,200.00	1,200.00
101-42400-420-42120	Motor Fuels	1,432.11	1,255.43	1,600.00	1,600.00
101-42400-420-42170	Safety Equipment	422.08	514.31	1,400.00	1,000.00
101-42400-420-42180	Uniforms	452.99	25.00	500.00	1,100.00
101-42400-420-42210	VehicleEquipment Parts	0.00	65.10	100.00	100.00
101-42400-420-42220	Tires	0.00	692.32	800.00	800.00
101-42400-420-42410	Furniture, Equipment & Tools	509.11	3,080.04	500.00	500.00
	Supplies	**4,029.84**	**6,360.41**	**6,100.00**	**6,300.00**
	Other Services & Charges				
101-42400-420-43090	Expert & Professional Services	654.34	655.00	2,500.00	2,500.00
101-42400-420-43140	Training & Education	3,395.75	3,489.70	6,050.00	5,350.00
101-42400-420-43210	Telephone & Internet	3,794.46	3,753.26	3,570.00	4,650.00
101-42400-420-43220	Postage	1,804.32	1,133.70	2,250.00	1,500.00
101-42400-420-43310	Travel Expense	1,051.90	1,048.93	2,500.00	2,000.00
101-42400-420-43610	Insurance & Bonds	2,170.80	2,337.80	2,320.00	2,104.00
101-42400-420-44040	Vehicle and Equipment Repairs	4,415.05	4,715.39	400.00	400.00
101-42400-420-44042	SoftwareSoftware Subscription	0.00	0.00	4,100.00	4,200.00
101-42400-420-44325	Credit Card & Bank Fees	7,875.16	7,389.72	7,800.00	7,800.00
101-42400-420-44330	Dues & Subscriptions	1,687.50	1,662.50	2,740.00	4,590.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
	Other Services & Charges	**26,849.28**	**26,186.00**	**34,230.00**	**35,094.00**
42400	**Building Inspection**	**449,297.38**	**481,986.59**	**564,032.00**	**567,548.00**

Fund: General	Function: Public Safety Department: Community Services 101-42700

Description of Services:

This activity provides for the education and enforcement of violations to the City's nuisance ordinance including junk and refuse accumulation, tall grass and noxious weeds, and disabled and abandoned vehicles. In addition, this activity monitors and enforces parking restrictions and may occasionally assist with animal control calls. This activity is also responsible for the intake and maintenance of the evidence room activities.

2026 Budget Goals and Significant Changes:

- Enhance collaboration with Albert Lea Fire Department & City Inspection Department through shared software

2027 Budget Issues:

- Review City's nuisance ordinances

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Junk Vehicles Complaints	171	140	70	141	156	150
Vehicles Towed	15	27	7	14	21	30
Refuse Complaints	212	126	139	173	185	175
City Clean Ups	5	22	42	23	17	30
Grass Complaints	247	165	129	320	449	350
Contract Mowing	90	55	51	128	160	125
Prescription Drug Disposal (lbs)	1,611	1,812	1,754	1,619	1,304	1,800
Rural Community Abatements	0	0	8	2	2	5

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Community Services Officer	1	1	1	1	1	1
Community Services Officer-Evidence Tech	1	1	1	1	1	1
Total	2	2	2	2	2	2

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	159,642	165,270	165,931	133,929	177,053	190,626	13,573	7.67%
Supplies	2,619	3,614	5,756	5,305	4,800	6,200	1,400	29.17%
Other Svcs & Chgs	40,430	65,124	110,795	113,173	114,870	125,122	10,252	8.92%
Total	$ 202,691	$ 234,007	$282,482	$252,407	$296,723	$321,948	$25,225	8.50%

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
42700	**Community Services**				
	Personnel Services				
101-42700-420-41010	Full-time Employees	112,739.80	101,967.51	118,707.00	127,698.00
101-42700-420-41020	Overtime	475.88	1,748.21	0.00	0.00
101-42700-420-41110	Separation Pay	9,575.10	2,273.17	0.00	0.00
101-42700-420-41210	PERA	3,858.71	7,025.05	8,903.00	9,577.00
101-42700-420-41220	FICA	6,225.60	6,261.91	7,360.00	7,917.00
101-42700-420-41225	Medicare	1,455.17	1,464.42	1,721.00	1,852.00
101-42700-420-41227	Minnesota Paid Leave	0.00	0.00	0.00	562.00
101-42700-420-41310	Health Insurance	26,648.39	10,090.56	36,297.00	38,359.00
101-42700-420-41311	Direct Primary Care	0.00	0.00	0.00	648.00
101-42700-420-41312	Er HSA Contribution	4,133.33	2,400.00	3,100.00	3,100.00
101-42700-420-41330	Life Insurance	39.56	36.12	70.00	70.00
101-42700-420-41340	Disability Insurance	148.92	128.93	202.00	202.00
101-42700-420-41510	Workers Compensation Insurance	631.00	533.00	693.00	641.00
	Personnel Services	**165,931.46**	**133,928.88**	**177,053.00**	**190,626.00**
	Supplies				
101-42700-420-42120	Motor Fuels	2,203.76	2,750.75	2,600.00	2,600.00
101-42700-420-42180	Uniforms	1,372.48	1,489.97	800.00	1,200.00
101-42700-420-42210	VehicleEquipment Parts	55.01	370.02	400.00	400.00
101-42700-420-42220	Tires	0.00	694.64	0.00	1,000.00
101-42700-420-42230	Building Repair Supplies	2,124.82	0.00	1,000.00	1,000.00
	Supplies	**5,756.07**	**5,305.38**	**4,800.00**	**6,200.00**
	Other Services & Charges				
101-42700-420-43070	Humane Society MgmtCosts	12,000.00	19,126.09	12,000.00	12,000.00
101-42700-420-43090	Expert & Professional Services	16,718.54	12,803.73	16,000.00	16,000.00
101-42700-420-43140	Training & Education	700.00	5,880.00	1,400.00	1,730.00
101-42700-420-43210	Telephone & Internet	0.00	1,334.36	1,500.00	1,500.00
101-42700-420-43220	Postage	826.44	781.10	1,000.00	1,000.00
101-42700-420-43310	Travel Expense	358.06	1,245.61	1,300.00	1,300.00
101-42700-420-43610	Insurance & Bonds	726.30	777.20	770.00	692.00
101-42700-420-43840	Refuse Disposal	78,544.15	70,310.66	80,000.00	90,000.00
101-42700-420-44040	Vehicle and Equipment Repairs	746.90	582.39	600.00	600.00
101-42700-420-44325	Credit Card & Bank Fees	109.45	152.24	200.00	200.00
101-42700-420-44330	Dues & Subscriptions	65.00	180.00	100.00	100.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
	Other Services & Charges	**110,794.84**	**113,173.38**	**114,870.00**	**125,122.00**
42700	**Community Services**	**282,482.37**	**252,407.64**	**296,723.00**	**321,948.00**

Fund: General	**Function:** Public Works **Department:** Engineering 101-43110

Description of Services:

This department provides engineering services for capital construction projects. These activities include feasibility analysis, surveying, design, construction, contract administration, project inspection and general public infrastructure record keeping. Engineering is also responsible for maintaining lights and signals. Storm water and wetland functions are also administered from engineering.

2026 Budget Goals and Significant Changes:

- Design and construct projects in the adopted Capital Improvement Plan
- Refine Capital Improvement Plan and financing of projects
- Collaborate with Watershed on water quality projects including dredging and in lake restoration
- Complete Reconstruction and Overlay projects
- Develop job duties and responsibilities of new GIS position

2027 Budget Issues:

- Execute Capital Improvement Plan
- Implementation of MS4 and TMDL plans

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Construction Totals	$4,943,635	$19,611,229	$1,645,000	$5,198,000	$4,748,000	$10,000,000
New Streets	0.00	0.25	0.00	0.00	0.10	0.10
Reconstructed Streets	0.75	0.80	0.59	0.87	0.70	0.26
Bituminous Overlays	2.12	5.23	0.79	2.27	1.93	3.20
New Sidewalks	0.00	2.50	0.13	0.75	0.10	0.10
Reconstruct Sidewalks	0.89	1.54	0.36	0.46	0.00	0.13
New Curb and Gutter	0.00	0.00	0.00	0.00	0.20	0.20
Reconstruct Curb and Gutter	1.30	2.53	0.73	2.42	0.13	0.54
New Sanitary Sewer	0.00	0.00	0.00	0.00	0.10	0.10
Reconstruct Sanitary Sewer	1.26	1.02	0.34	0.39	0.07	0.26
New Water Main	0.00	0.00	0.00	0.00	0.10	0.10
Reconstruct Water Main	1.39	0.99	0.34	0.59	0.07	0.26
New Storm Sewer	0.00	0.82	0.00	0.00	0.10	0.10
Reconstruct Storm Sewer	0.24	0.17	0.34	0.26	0.07	0.26
Slipline Sanitary Sewer	0.81	0.00	0.45	0.40	0.62	0.50

Construction reported in miles.

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Public Works Director/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.50	1.50	1.50	1.50	1.50	1.50
Engineer Technician	2.00	2.00	2.00	2.00	2.00	2.00
GIS Specialist*					-	0.06
Office Specialist	0.88	0.88	0.88	1.00	1.00	1.00
Total	5.38	5.38	5.38	5.50	5.50	5.56

* Start date 10/1/2026 - allocated between Engineering, Storm, Water and Sewer

Expenditures by Use:

Expenditure	2021 Actual	2022 Actual	2023 Actual	2024 Acutal	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	620,542	606,789	669,872	752,714	770,225	824,014	53,789	6.98%
Supplies	6,238	7,124	6,719	7,559	9,375	11,575	2,200	23.47%
Other Svcs & Chgs	27,054	29,249	24,778	38,828	31,976	33,691	1,715	5.36%
Capital Outlay	-	11,900	7,385	-	-	-	-	0.00%
Total	$653,834	$655,062	$708,754	$799,101	$811,576	$869,280	$57,704	7.11%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
43110	**Engineering**				
	Personnel Services				
101-43110-430-41010	Full-time Employees	398,988.28	446,037.66	470,495.00	504,981.00
101-43110-430-41020	Overtime	15,247.62	26,142.23	17,500.00	17,500.00
101-43110-430-41030	Part-time Employees	56,673.54	60,701.94	63,653.00	65,957.00
101-43110-430-41040	Temporary Employees	8,320.00	11,648.00	8,000.00	8,000.00
101-43110-430-41210	PERA	35,318.23	39,966.66	31,239.00	33,668.00
101-43110-430-41220	FICA	27,322.93	31,132.13	34,698.00	36,979.00
101-43110-430-41225	Medicare	6,389.19	7,280.88	10,502.00	11,127.00
101-43110-430-41227	Minnesota Paid Leave	0.00	0.00	0.00	2,624.00
101-43110-430-41310	Health Insurance	109,020.30	117,172.30	120,721.00	128,023.00
101-43110-430-41311	Direct Primary Care	0.00	0.00	0.00	1,801.00
101-43110-430-41312	Er HSA Contribution	9,150.00	9,399.99	9,400.00	9,472.00
101-43110-430-41330	Life Insurance	109.21	113.51	191.00	226.00
101-43110-430-41340	Disability Insurance	598.37	651.94	799.00	891.00
101-43110-430-41510	Workers Compensation Insurance	2,734.00	2,467.00	3,027.00	2,765.00
	Personnel Services	**669,871.67**	**752,714.24**	**770,225.00**	**824,014.00**
	Supplies				
101-43110-430-42110	Supplies	2,346.82	3,153.11	3,800.00	6,000.00
101-43110-430-42120	Motor Fuels	2,855.47	3,745.63	3,900.00	3,900.00
101-43110-430-42170	Safety Equipment	144.50	415.70	300.00	900.00
101-43110-430-42180	Uniforms	384.99	0.00	825.00	225.00
101-43110-430-42210	VehicleEquipment Parts	939.15	6.29	250.00	250.00
101-43110-430-42410	Furniture, Equipment & Tools	48.56	238.21	300.00	300.00
	Supplies	**6,719.49**	**7,558.94**	**9,375.00**	**11,575.00**
	Other Services & Charges				
101-43110-430-43030	Engineering Services	575.00	12,022.13	6,000.00	6,000.00
101-43110-430-43090	Expert & Professional Services	1,603.92	0.00	0.00	0.00
101-43110-430-43140	Training & Education	2,885.77	2,645.00	2,700.00	2,700.00
101-43110-430-43210	Telephone & Internet	2,710.91	2,899.73	2,856.00	3,186.00
101-43110-430-43220	Postage	635.06	982.05	800.00	950.00
101-43110-430-43310	Travel Expense	858.64	1,130.88	1,300.00	1,300.00
101-43110-430-43510	Legal Notices & Recording	82.99	84.71	200.00	200.00
101-43110-430-43610	Insurance & Bonds	4,267.90	4,679.90	4,540.00	4,495.00
101-43110-430-44040	Vehicle and Equipment Repairs	1,589.85	4,383.34	2,500.00	3,500.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-43110-430-44042	SoftwareSoftware Subscription	0.00	0.00	7,800.00	8,200.00
101-43110-430-44160	Rents & Leases	1,221.33	1,087.70	1,920.00	1,800.00
101-43110-430-44325	Credit Card & Bank Fees	83.22	211.55	100.00	100.00
101-43110-430-44330	Dues & Subscriptions	8,263.75	8,616.00	1,160.00	1,160.00
101-43110-430-44390	Taxes, License & Permit Fees	0.00	85.00	100.00	100.00
	Other Services & Charges	**24,778.34**	**38,827.99**	**31,976.00**	**33,691.00**
	Capital OutlayDepreciation				
101-43110-430-45400	Machinery & Equipment	7,384.53	0.00	0.00	0.00
	Capital OutlayDepreciation	**7,384.53**	**0.00**	**0.00**	**0.00**
43110	**Engineering**	**708,754.03**	**799,101.17**	**811,576.00**	**869,280.00**

Fund: General	Function: Public Works Department: Street Maintenance 101-43121

Description of Services:

This activity provides for the maintenance of City streets, including patching, crack filling, seal coating, tree trimming, mowing of road sides, and street sweeping. In addition, this budget includes traffic control signals/signage.

2026 Goals and Significant Changes:

- Increase value and public view - 2015 Community Survey rated street repair low, 2018 survey results improved.
- Increase lime rock presence in alleys
- Increased Tree trimming in alleys
- Maintain street sweeping
- Lakshore Drive Improvments

2027 Budget Issues:

- Train new staff with turnover in department

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Seal Coating (gallons)	28,000	28,600	30,000	28,000	20,000	26,000
Gravel Maintenance (tons)	1,217	1,250	1,700	1,800	1,350	1,800
Bituminous Material (tons)	965	600	700	850	950	950

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Assistant Public Works Director	0.2	0.2	0.2	0.2	0.2	0.2
Superintendent	0.67	0.67	0.67	0.67	0.67	0.67
Foreperson	0.5	0.5	0.5	0.5	0.5	0.5
Heavy Equipment Operator	1.5	1.5	1.5	1.5	1.5	1.5
Street Maintenance/Mechanic	2.7	2.7	2.7	2.7	2.7	2.7
Total	5.57	5.57	5.57	5.57	5.57	5.57

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	482,891	509,581	551,267	591,953	634,851	679,285	44,434	7.00%
Supplies	244,232	302,216	308,421	315,606	314,000	308,900	(5,100)	-1.62%
Other Svcs & Chgs	113,636	69,540	117,532	171,981	102,800	96,483	(6,317)	-6.14%
Total	$840,759	$881,337	$977,221	$1,079,539	$1,051,651	$1,084,668	$33,017	3.14%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
43121	**Street Maintenance**				
	Personnel Services				
101-43121-430-41010	Full-time Employees	361,841.54	392,599.35	422,013.00	453,747.00
101-43121-430-41020	Overtime	5,863.92	6,312.20	6,500.00	6,500.00
101-43121-430-41040	Temporary Employees	0.00	4,160.00	5,000.00	5,000.00
101-43121-430-41110	Separation Pay	0.00	0.00	0.00	0.00
101-43121-430-41190	Other Pay	250.00	0.00	0.00	0.00
101-43121-430-41210	PERA	27,573.33	29,912.71	32,513.00	34,894.00
101-43121-430-41220	FICA	21,216.05	23,234.94	26,878.00	28,845.00
101-43121-430-41225	Medicare	4,961.83	5,434.24	6,286.00	6,746.00
101-43121-430-41227	Minnesota Paid Leave	0.00	0.00	0.00	2,047.00
101-43121-430-41310	Health Insurance	93,112.02	96,972.36	102,210.00	108,128.00
101-43121-430-41311	Direct Primary Care	0.00	0.00	0.00	1,805.00
101-43121-430-41312	Er HSA Contribution	7,904.92	8,488.77	8,693.00	8,693.00
101-43121-430-41330	Life Insurance	112.76	114.95	211.00	211.00
101-43121-430-41340	Disability Insurance	482.12	513.13	665.00	665.00
101-43121-430-41510	Workers Compensation Insurance	27,949.00	24,210.00	23,882.00	22,004.00
	Personnel Services	**551,267.49**	**591,952.65**	**634,851.00**	**679,285.00**
	Supplies				
101-43121-430-42110	Supplies	36,511.66	38,729.65	40,400.00	40,400.00
101-43121-430-42120	Motor Fuels	67,295.50	76,095.42	65,000.00	65,000.00
101-43121-430-42130	Lubricants & Additives	3,942.04	6,293.32	4,500.00	5,500.00
101-43121-430-42160	Chemicals & Chemical Products	70,290.54	51,532.11	75,000.00	70,000.00
101-43121-430-42170	Safety Equipment	3,133.43	3,686.46	5,000.00	4,000.00
101-43121-430-42180	Uniforms	0.00	0.00	0.00	0.00
101-43121-430-42210	VehicleEquipment Parts	36,820.94	41,786.60	40,000.00	40,000.00
101-43121-430-42220	Tires	5,180.49	12,946.73	7,000.00	7,000.00
101-43121-430-42240	Street Maintenance Materials	81,698.08	80,052.26	72,000.00	72,000.00
101-43121-430-42410	Furniture, Equipment & Tools	3,548.78	4,483.10	5,100.00	5,000.00
	Supplies	**308,421.46**	**315,605.65**	**314,000.00**	**308,900.00**
	Other Services & Charges				
101-43121-430-43090	Expert & Professional Services	34,243.08	98,799.75	25,000.00	25,000.00
101-43121-430-43130	Street Sign Program	20,901.47	8,462.55	8,000.00	8,000.00
101-43121-430-43140	Training & Education	1,798.36	815.00	2,850.00	2,460.00
101-43121-430-43210	Telephone & Internet	1,415.52	1,215.42	1,020.00	1,164.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-43121-430-43310	Travel Expense	903.67	681.18	2,000.00	1,000.00
101-43121-430-43510	Legal Notices & Recording	153.51	154.80	100.00	200.00
101-43121-430-43610	Insurance & Bonds	44,674.10	48,088.10	47,730.00	43,389.00
101-43121-430-44040	Vehicle and Equipment Repairs	12,097.74	12,700.42	15,000.00	14,000.00
101-43121-430-44042	SoftwareSoftware Subscription	0.00	0.00	0.00	70.00
101-43121-430-44330	Dues & Subscriptions	1,330.42	426.17	1,000.00	500.00
101-43121-430-44390	Taxes, License & Permit Fees	14.25	637.50	100.00	700.00
	Other Services & Charges	**117,532.12**	**171,980.89**	**102,800.00**	**96,483.00**
43121	**Street Maintenance**	**977,221.07**	**1,079,539.19**	**1,051,651.00**	**1,084,668.00**

Fund: General	Function: Public Works Department: Ice/Snow Removal 101-43125

Description of Services:

This activity provides materials and outside services for ice and snow removal on City streets, including the costs of de-icer, sand, and the contract hauling of snow from the public right-of-way.

2026 Goals and Significant Changes:

- Increase training of plow drivers from other departments
- Train new employees
- Part time drivers for large snow events

2027 Budget Issues:

- Find a balance on year-to-year material expenses

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Salt (tons)	520	450	500	540	500	550
Sand (tons)	1,045	1,575	1,600	1,200	1,300	1,500

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Snow Removal (FTE)	3.3	3.3	3.3	3.3	3.3	3.3

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	325,833	360,136	330,060	360,141	395,803	402,705	6,902	1.74%
Supplies	95,515	127,930	128,930	84,328	139,000	118,500	(20,500)	-14.75%
Other Svcs & Chgs	4,703	8,063	9,035	7,370	11,492	10,215	(1,277)	-11.11%
Total	$426,051	$496,129	$468,025	$451,839	$546,295	$531,420	($14,875)	-2.72%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
43125	**Snow & Ice Removal**				
	Personnel Services				
101-43125-430-41010	Full-time Employees	208,277.55	226,295.75	241,082.00	259,903.00
101-43125-430-41020	Overtime	5,717.68	13,395.30	30,000.00	15,000.00
101-43125-430-41040	Temporary Employees	890.00	336.00	2,000.00	1,000.00
101-43125-430-41110	Separation Pay	0.00	0.00	0.00	0.00
101-43125-430-41190	Other Pay	165.00	0.00	0.00	0.00
101-43125-430-41210	PERA	16,305.03	18,173.79	20,481.00	20,693.00
101-43125-430-41220	FICA	12,567.12	13,977.07	16,931.00	17,106.00
101-43125-430-41225	Medicare	2,939.73	3,267.45	3,960.00	4,001.00
101-43125-430-41227	Minnesota Paid Leave	0.00	0.00	0.00	1,214.00
101-43125-430-41310	Health Insurance	56,655.43	61,634.64	59,630.00	63,128.00
101-43125-430-41311	Direct Primary Care	0.00	0.00	0.00	1,069.00
101-43125-430-41312	Er HSA Contribution	7,071.40	5,319.48	5,115.00	5,115.00
101-43125-430-41330	Life Insurance	72.31	68.00	129.00	129.00
101-43125-430-41340	Disability Insurance	283.63	315.69	403.00	403.00
101-43125-430-41510	Workers Compensation Insurance	19,115.00	17,358.00	16,072.00	13,944.00
	Personnel Services	**330,059.88**	**360,141.17**	**395,803.00**	**402,705.00**
	Supplies				
101-43125-430-42110	Supplies	39,311.02	29,014.54	52,000.00	45,000.00
101-43125-430-42120	Motor Fuels	26,652.92	4,980.42	30,000.00	20,000.00
101-43125-430-42160	Chemicals & Chemical Products	44,815.20	27,201.47	40,000.00	35,000.00
101-43125-430-42170	Safety Equipment	953.60	589.74	1,000.00	1,000.00
101-43125-430-42210	VehicleEquipment Parts	17,197.23	22,541.34	16,000.00	17,500.00
	Supplies	**128,929.97**	**84,327.51**	**139,000.00**	**118,500.00**
	Other Services & Charges				
101-43125-430-43210	Telephone & Internet	207.90	356.40	528.00	360.00
101-43125-430-43610	Insurance & Bonds	1,180.80	1,249.30	1,230.00	1,121.00
101-43125-430-44040	Vehicle and Equipment Repairs	1,676.98	2,504.43	1,500.00	1,500.00
101-43125-430-44160	Rents & Leases	1,815.00	1,540.00	4,000.00	3,000.00
101-43125-430-44330	Dues & Subscriptions	4,154.00	1,720.00	4,234.00	4,234.00
	Other Services & Charges	**9,034.68**	**7,370.13**	**11,492.00**	**10,215.00**
43125	**Snow & Ice Removal**	**468,024.53**	**451,838.81**	**546,295.00**	**531,420.00**

Fund: General	**Function:** Public Works **Department:** Storm Drainage 101-43150

Description of Services:

This activity provides for the maintenance and repair of the storm sewer drainage system. Storm sewer facilities are properly maintained to deal with storm sewer runoff. In addition, system improvements are constructed as may be deemed necessary. The storm sewer also provides for the six minimum control measures objectives as required by the NPDES Storm Sewer Permit for Municipal Separate Storm Sewer Systems (MS4).

2026 Goals and Significant Changes:

- 4th and Front Stormwater Pond and Trail Construction
- Evaluate storm sewer system for upgrades and efficiency
- Improve maintenance and record keeping processes
- Train new staff

2027 Budget Issues:

- Rebuilding of pumps and maintain systems

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Acutal	2026 Projected
Storm Sewer Catch Basin Cleaned	45	62	109	87	152	90
Storm Sewer Cleaning (Miles)	0.2	0.32	0.12	0.71	0.93	1
Storm Sewer Repairs (Manholes)	14	21	10	8	16	50
Storm Sewer Ponds & Raingardens (City)	19	19	19	19	21	22

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Storm Drainage (FTE)	1.53	1.53	1.53	1.53	1.53	1.60

* 2026 Includes GIS Position - Start date 10/1/2026 - allocated between Engineering, Storm, Water and Sewer

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	123,677	130,355	142,499	151,402	161,439	181,332	19,893	12.32%
Supplies	28,982	25,943	40,216	39,681	42,850	43,050	200	0.47%
Other Svcs & Chgs	63,795	76,166	76,293	101,230	72,795	67,284	(5,511)	-7.57%
Total	$216,454	$232,463	$259,008	$292,313	$277,084	$291,666	$14,582	5.26%

General Ledger
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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
43150	**Storm Drainage**				
	Personnel Services				
101-43150-430-41010	Full-time Employees	92,744.58	100,475.79	107,246.00	121,678.00
101-43150-430-41020	Overtime	1,947.26	2,112.17	2,500.00	2,500.00
101-43150-430-41110	Separation Pay	0.00	0.00	0.00	0.00
101-43150-430-41190	Other Pay	85.00	0.00	0.00	0.00
101-43150-430-41210	PERA	7,099.90	7,690.93	8,231.00	9,313.00
101-43150-430-41220	FICA	5,506.02	5,954.60	6,804.00	7,699.00
101-43150-430-41225	Medicare	1,288.32	1,392.69	1,591.00	1,801.00
101-43150-430-41227	Minnesota Paid Leave	0.00	0.00	0.00	546.00
101-43150-430-41310	Health Insurance	24,121.74	24,781.14	26,033.00	28,323.00
101-43150-430-41311	Direct Primary Care	0.00	0.00	0.00	518.00
101-43150-430-41312	Er HSA Contribution	2,083.72	2,252.60	2,312.00	2,396.00
101-43150-430-41330	Life Insurance	31.42	31.85	52.00	58.00
101-43150-430-41340	Disability Insurance	122.80	131.23	211.00	224.00
101-43150-430-41510	Workers Compensation Insurance	7,468.00	6,579.00	6,459.00	6,276.00
	Personnel Services	**142,498.76**	**151,402.00**	**161,439.00**	**181,332.00**
	Supplies				
101-43150-430-42110	Supplies	19,464.41	22,339.58	20,800.00	20,800.00
101-43150-430-42170	Safety Equipment	491.26	497.75	300.00	500.00
101-43150-430-42210	VehicleEquipment Parts	13,134.80	9,152.56	12,250.00	13,250.00
101-43150-430-42240	Street Maintenance Materials	6,765.38	7,461.00	9,000.00	8,000.00
101-43150-430-42410	Furniture, Equipment & Tools	360.32	229.83	500.00	500.00
	Supplies	**40,216.17**	**39,680.72**	**42,850.00**	**43,050.00**
	Other Services & Charges				
101-43150-430-43090	Expert & Professional Services	1,042.28	1,220.91	2,500.00	1,500.00
101-43150-430-43210	Telephone & Internet	328.75	538.27	636.00	636.00
101-43150-430-43510	Legal Notices & Recording	0.00	0.00	0.00	0.00
101-43150-430-43610	Insurance & Bonds	841.20	893.00	880.00	798.00
101-43150-430-43810	Electric Utilities	38,548.50	53,102.12	47,000.00	45,000.00
101-43150-430-43830	Gas Utilities	2,786.97	1,543.20	3,000.00	2,500.00
101-43150-430-44010	ShorelineBuilding Maintenance	11,102.65	41,051.50	12,500.00	10,500.00
101-43150-430-44040	Vehicle and Equipment Repairs	0.00	0.00	2,000.00	1,500.00
101-43150-430-44160	Rents & Leases	1,200.00	0.00	0.00	0.00
101-43150-430-44330	Dues & Subscriptions	820.00	1,070.00	1,079.00	1,650.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-43150-430-44390	Taxes, License & Permit Fees	3,018.25	1,810.93	3,200.00	3,200.00
	Other Services & Charges	**59,688.60**	**101,229.93**	**72,795.00**	**67,284.00**
	Capital OutlayDepreciation				
101-43150-430-45400	Machinery & Equipment	16,604.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**16,604.00**	**0.00**	**0.00**	**0.00**
43150	**Storm Drainage**	**259,007.53**	**292,312.65**	**277,084.00**	**291,666.00**

Fund: General	**Function:** Public Works **Department:** Street Lighting 101-43160

Description of Services:

This activity provides for the operation and maintenance of street lighting and traffic signals.

2026 Budget Goals and Significant Changes:

- Operate a street lighting and traffic signal system effectively and efficiently
- Replace system with LED lighting as lights burn out
- Improve the time it takes to replace or repair damaged infrastructure
- Replace current fiberglass pole standard with aluminum standard

2027 Budget Issues:

- Power costs and aging of fiberglass pole system
- Effectively work and coordinate with Freeborn Mower Cooperative and electricians

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Traffic Signals	7	7	7	7	7	7
Street Lights	818	830	830	830	832	832

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Supplies	11,817	9,420	9,941	858	12,000	12,000	-	0.00%
Other Svcs & Chgs	236,789	264,665	285,652	265,470	267,270	262,064	(5,206)	-1.95%
Total	$248,606	$274,085	$295,592	$266,327	$279,270	$274,064	$ (5,206)	-1.86%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
43160	**Street Lighting**				
	Supplies				
101-43160-430-42110	Supplies	9,940.50	857.50	12,000.00	12,000.00
	Supplies	**9,940.50**	**857.50**	**12,000.00**	**12,000.00**
	Other Services & Charges				
101-43160-430-43090	Expert & Professional Services	0.00	0.00	0.00	0.00
101-43160-430-43610	Insurance & Bonds	7,222.70	7,812.50	7,770.00	7,064.00
101-43160-430-43810	Electric Utilities	223,277.23	220,867.18	231,500.00	225,000.00
101-43160-430-44040	Vehicle and Equipment Repairs	55,151.61	36,790.04	28,000.00	30,000.00
	Other Services & Charges	**285,651.54**	**265,469.72**	**267,270.00**	**262,064.00**
43160	**Street Lighting**	**295,592.04**	**266,327.22**	**279,270.00**	**274,064.00**

Fund: General	Function: Public Works Department: City Garage 101-43180

Description of Services:

This activity provides for the maintenance and repair of City vehicles and equipment in order to assure safe and efficient operation. In addition, this account group provides for the maintenance and operation of the City fleet fueling system located at the public works building. Facility houses all public works and park equipment.

2026 Goals and Significant Changes:

- Masonary warehouse roof replacement
- Truck hoist replacement
- Maintain excellent level of customer service

2027 Budget Issues:

- Work towards Public Works Phase II building improvements
- Study and plan for an electric fleet transition

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Unleaded Fuel	42,002	50,811	50,130	50,000	50,206	50,000
Diesel	33,712	37,314	37,518	45,000	37,290	40,000

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Mechanics	1.80	1.80	1.80	1.80	1.80	1.80
Office Specialist	0.34	0.34	0.34	0.34	0.34	0.34
Total	2.14	2.14	2.14	2.14	2.14	2.14

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	180,203	187,377	198,241	218,753	238,978	249,499	10,521	4.40%
Supplies	45,415	37,262	52,378	54,806	46,000	56,700	10,700	23.26%
Other Svcs & Chgs	72,835	87,014	88,867	86,430	83,920	82,567	(1,353)	-1.61%
Total	$298,453	$311,653	$339,486	$359,989	$368,898	$388,766	$19,868	5.39%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
43180	**City Garage**				
	Personnel Services				
101-43180-430-41010	Full-time Employees	131,827.91	136,356.66	148,882.00	160,146.00
101-43180-430-41020	Overtime	1,233.89	881.82	1,100.00	1,100.00
101-43180-430-41110	Separation Pay	0.00	6,081.62	0.00	0.00
101-43180-430-41210	PERA	9,980.04	10,290.85	11,249.00	12,093.00
101-43180-430-41220	FICA	7,509.88	7,617.73	9,299.00	9,997.00
101-43180-430-41225	Medicare	1,755.80	1,782.05	2,175.00	2,338.00
101-43180-430-41227	Minnesota Paid Leave	0.00	0.00	0.00	709.00
101-43180-430-41310	Health Insurance	38,403.40	47,420.44	57,915.00	54,588.00
101-43180-430-41311	Direct Primary Care	0.00	0.00	0.00	693.00
101-43180-430-41312	Er HSA Contribution	3,012.97	4,234.11	4,066.00	3,828.00
101-43180-430-41330	Life Insurance	43.43	42.78	125.00	125.00
101-43180-430-41340	Disability Insurance	175.52	179.92	437.00	437.00
101-43180-430-41510	Workers Compensation Insurance	4,298.00	3,865.00	3,730.00	3,445.00
	Personnel Services	**198,240.84**	**218,752.98**	**238,978.00**	**249,499.00**
	Supplies				
101-43180-430-42110	Supplies	9,711.71	12,643.03	10,500.00	11,000.00
101-43180-430-42120	Motor Fuels	0.00	0.00	0.00	0.00
101-43180-430-42130	Lubricants & Additives	14,810.03	14,289.99	11,000.00	13,000.00
101-43180-430-42170	Safety Equipment	3,023.36	2,704.20	3,000.00	3,000.00
101-43180-430-42210	VehicleEquipment Parts	11,386.55	12,907.54	10,000.00	12,000.00
101-43180-430-42230	Building Repair Supplies	4,788.03	7,965.59	5,000.00	5,000.00
101-43180-430-42410	Furniture, Equipment & Tools	8,658.48	4,295.88	6,500.00	12,700.00
	Supplies	**52,378.16**	**54,806.23**	**46,000.00**	**56,700.00**
	Other Services & Charges				
101-43180-430-43210	Telephone & Internet	879.16	1,415.90	840.00	1,500.00
101-43180-430-43610	Insurance & Bonds	7,656.30	8,207.20	8,140.00	7,397.00
101-43180-430-43810	Electric Utilities	20,836.15	20,133.16	20,500.00	19,300.00
101-43180-430-43830	Gas Utilities	14,324.92	9,154.72	16,000.00	14,000.00
101-43180-430-43840	Refuse Disposal	2,138.59	2,011.34	2,740.00	2,720.00
101-43180-430-44010	Building Maintenance	33,076.02	24,591.87	23,500.00	23,500.00
101-43180-430-44040	Vehicle and Equipment Repairs	4,282.51	15,704.21	6,480.00	8,000.00
101-43180-430-44042	SoftwareSoftware Subscription	0.00	0.00	300.00	400.00
101-43180-430-44060	Laundry Services	2,208.92	2,358.64	2,500.00	2,750.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-43180-430-44160	Rents & Leases	3,287.05	2,633.23	2,720.00	2,780.00
101-43180-430-44390	Taxes, License & Permit Fees	177.00	219.34	200.00	220.00
	Other Services & Charges	**88,866.62**	**86,429.61**	**83,920.00**	**82,567.00**
43180	**City Garage**	**339,485.62**	**359,988.82**	**368,898.00**	**388,766.00**

Fund: General	**Function:** Culture and Recreation **Department:** Recreation Admin 101-45110

Description of Services:

This activity encompasses the planning and administrative functions necessary to deliver recreational services, including special leisure programs, athletic and sports programs, community events, facility operations and maintenance, as well as the processing of picnic shelter and facility reservations.

2026 Budget Goals and Significant Changes:

- Increase reach of social media posts promoting parks and recreation
- Diversify programs and events to be more inclusive of ethnic groups and underserved populations within the community
- Continue to grow the summer play park program
- Continue to evaluate participation in all special events that the Receration Department hosts and participates in
- Continue to grow teen programing offered by the Recreation Department

2027 Budget Issues:

- Explore opportunities to collaborate with youth leagues and high school club sports
- Explore long-term recreation programming and facilities, including indoor volleyball
- Install a door security system for pavilion rentals

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Shelter Rentals						
Main Pavilion	66	250	332	206	305	315
Edgewater Bay	117	324	684	396	392	400
Pioneer Park	53	97	102	86	94	100
Cottage	71	134	116	116	100	120
Band shell	-	37	80	11	18	18
Fountain Lake Park Gazebo	5	85	165	52	52	60
Total	312	927	1,479	867	961	1,013
Dock Permits	290	279	269	269	269	275
Garden Rentals	85	99	98	91	99	99
Number of Teams/Registrations						
Adult Volleyball	35 teams	43 Teams	31 Teams	36 Teams	38 Teams	40 teams
Thursdays on Fountain	9,200	8,500	9,000	8,500	8,000	8,500
Events/Trips	163	1,428	1,500	1,926	2,000	2,500
Programs/Camps/Fitness	-	1,120	1,307	2,088	2,930	3,100
Warming House Visitors	-	1,568	1,781	460	1,284	1,500

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.70	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total	2.70	3.00	3.00	3.00	3.00	3.00
Temporary Help	12,430	45,000	39,000	45,000	45,000	40,000

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	206,965	185,863	322,649	349,191	364,923	388,003	23,080	6.32%
Supplies	4,525	6,597	13,697	15,809	20,075	23,400	3,325	16.56%
Other Svcs & Chgs	11,619	28,258	39,330	38,845	47,195	47,157	(38)	-0.08%
Capital Outlay	-	5,485	3,707	-	-	-	-	0.00%
Total	$223,110	$226,203	$379,382	$403,844	$432,193	$458,560	$26,367	6.10%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45110	**Recreation Administration**				
	Personnel Services				
101-45110-450-41010	Full-time Employees	218,682.80	235,424.20	247,218.00	261,210.00
101-45110-450-41020	Overtime	66.96	197.44	0.00	0.00
101-45110-450-41040	Temporary Employees	33,798.53	38,785.45	45,000.00	40,000.00
101-45110-450-41210	PERA	16,400.86	17,656.74	21,916.00	22,591.00
101-45110-450-41220	FICA	15,139.23	16,421.89	18,118.00	18,675.00
101-45110-450-41225	Medicare	3,540.57	3,839.81	4,237.00	4,368.00
101-45110-450-41227	Minnesota Paid Leave	0.00	0.00	0.00	1,325.00
101-45110-450-41310	Health Insurance	25,683.24	28,002.96	20,090.00	30,199.00
101-45110-450-41311	Direct Primary Care	0.00	0.00	0.00	972.00
101-45110-450-41312	Er HSA Contribution	3,600.00	3,600.00	2,400.00	3,600.00
101-45110-450-41330	Life Insurance	61.92	61.92	75.00	75.00
101-45110-450-41340	Disability Insurance	292.44	309.24	287.00	287.00
101-45110-450-41510	Workers Compensation Insurance	5,382.00	4,891.00	5,582.00	4,701.00
	Personnel Services	**322,648.55**	**349,190.65**	**364,923.00**	**388,003.00**
	Supplies				
101-45110-450-42110	Supplies	13,077.10	8,925.22	17,150.00	17,675.00
101-45110-450-42115	Meeting	0.00	0.00	0.00	100.00
101-45110-450-42120	Motor Fuels	298.45	278.44	375.00	375.00
101-45110-450-42180	Uniforms	293.00	409.50	650.00	750.00
101-45110-450-42210	VehicleEquipment Parts	27.97	142.55	200.00	100.00
101-45110-450-42220	Tires	0.00	0.00	0.00	0.00
101-45110-450-42410	Furniture, Equipment & Tools	0.00	6,053.50	1,700.00	4,400.00
	Supplies	**13,696.52**	**15,809.21**	**20,075.00**	**23,400.00**
	Other Services & Charges				
101-45110-450-43090	Expert & Professional Services	9,723.50	6,770.00	15,200.00	10,500.00
101-45110-450-43140	Training & Education	299.00	349.00	565.00	800.00
101-45110-450-43210	Telephone & Internet	1,080.00	1,080.00	1,080.00	1,080.00
101-45110-450-43220	Postage	430.23	331.43	500.00	500.00
101-45110-450-43310	Travel Expense	754.30	625.92	750.00	850.00
101-45110-450-43430	Advertising - Other	672.60	637.00	1,650.00	1,650.00
101-45110-450-43610	Insurance & Bonds	1,695.20	1,893.80	1,885.00	1,717.00
101-45110-450-44040	Vehicle and Equipment Repairs	10,897.92	11,314.46	500.00	500.00
101-45110-450-44042	SoftwareSoftware Subscription	0.00	0.00	11,200.00	13,900.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-45110-450-44160	Rents & Leases	1,722.85	2,213.21	2,000.00	2,250.00
101-45110-450-44325	Credit Card & Bank Fees	9,837.25	11,147.64	10,000.00	11,500.00
101-45110-450-44330	Dues & Subscriptions	2,026.99	2,460.86	1,685.00	1,740.00
101-45110-450-44390	Taxes, License & Permit Fees	190.00	21.25	180.00	170.00
	Other Services & Charges	**39,329.84**	**38,844.57**	**47,195.00**	**47,157.00**
	Capital OutlayDepreciation				
101-45110-450-45400	Machinery & Equipment	3,706.87	0.00	0.00	0.00
101-45110-450-45700	Office Equipment & Furniture	0.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**3,706.87**	**0.00**	**0.00**	**0.00**
45110	**Recreation Administration**	**379,381.78**	**403,844.43**	**432,193.00**	**458,560.00**

Fund: General	**Function:** Culture and Recreation **Department:** Arena 101-45122

Description of Services:

This activity provides for the operation and programs at the City Arena.

2026 Budget Goals and Significant Changes:

- Continue to grow the Learn to Skate Program
- Develop off-season building use
- Complete referendum projects for long- term maintenance and energy savings
- Research feasibility of year-round ice

2027 Budget Issues:

- Work with the Albert Lea Youth Hockey Association for development of dry land space

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
High School Hours	320	350	367	360	273	350
Youth Hockey Hours	771	814	912	950	740	890
Figure Skating Club Hours	250	255	255	245	66	210
Public Skate Hours	350	275	350	230	32	230
Hockey Tournaments	8	9	10	10	12	10
Colstrup Arena Ice Days	245	250	250	250	51	166
Nystrom Arena Ice Days	206	205	205	203	135	196

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Arena Manager/Supervisor	0.80	-	-	-	-	-
Arena Coordinator	0.95	1.00	-	-	-	-
Arena/Pool Technician/Foreman	-	0.80	1.80	1.80	1.80	1.80
Laborer	-	0.50	0.50	0.50	0.50	0.50
Total	1.75	2.30	2.30	2.30	2.30	2.30
Temporary Help	53,991	48,000	48,000	55,000	55,000	50,000

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	197,268	185,388	245,694	253,028	278,982	288,582	9,600	3.44%
Supplies	32,374	31,179	28,069	29,454	44,855	49,090	4,235	9.44%
Other Svcs & Chgs	189,508	251,979	228,635	242,909	221,331	189,755	(31,576)	-14.27%
Capital Outlay	24,105	15,914	7,666	12,547	-	-	-	0.00%
Total	$443,255	$484,460	$510,063	$537,938	$545,168	$527,427	($17,741)	-3.25%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45122	**Arena**				
	Personnel Services				
101-45122-450-41010	Full-time Employees	129,429.77	140,253.53	149,289.00	160,592.00
101-45122-450-41020	Overtime	15,117.58	17,247.14	12,000.00	12,000.00
101-45122-450-41030	Part-time Employees	0.00	0.00	0.00	0.00
101-45122-450-41040	Temporary Employees	44,919.85	40,151.83	55,000.00	50,000.00
101-45122-450-41110	Separation Pay	0.00	0.00	0.00	0.00
101-45122-450-41190	Other Pay	950.00	0.00	0.00	0.00
101-45122-450-41210	PERA	10,650.91	11,821.58	16,222.00	16,694.00
101-45122-450-41220	FICA	11,324.96	12,050.37	13,410.00	13,801.00
101-45122-450-41225	Medicare	2,648.59	2,817.79	3,136.00	3,228.00
101-45122-450-41227	Minnesota Paid Leave	0.00	0.00	0.00	979.00
101-45122-450-41310	Health Insurance	21,256.43	20,247.13	20,986.00	22,274.00
101-45122-450-41311	Direct Primary Care	0.00	0.00	0.00	745.00
101-45122-450-41312	Er HSA Contribution	3,990.02	3,360.03	2,760.00	2,760.00
101-45122-450-41330	Life Insurance	49.96	47.10	92.00	92.00
101-45122-450-41340	Disability Insurance	175.64	185.13	325.00	325.00
101-45122-450-41510	Workers Compensation Insurance	5,180.00	4,846.00	5,762.00	5,092.00
	Personnel Services	**245,693.71**	**253,027.63**	**278,982.00**	**288,582.00**
	Supplies				
101-45122-450-42110	Supplies	12,233.09	14,872.52	14,200.00	14,900.00
101-45122-450-42120	Motor Fuels	1,204.32	381.54	1,400.00	500.00
101-45122-450-42130	Lubricants & Additives	220.88	114.53	150.00	150.00
101-45122-450-42170	Safety Equipment	1,249.46	1,913.38	1,750.00	2,440.00
101-45122-450-42180	Uniforms	489.00	504.97	500.00	700.00
101-45122-450-42210	VehicleEquipment Parts	2,588.34	2,841.35	6,655.00	5,000.00
101-45122-450-42230	Building Repair Supplies	5,590.42	6,106.28	17,000.00	15,000.00
101-45122-450-42410	Furniture, Equipment & Tools	4,493.23	2,719.04	3,200.00	10,400.00
	Supplies	**28,068.74**	**29,453.61**	**44,855.00**	**49,090.00**
	Other Services & Charges				
101-45122-450-43090	Expert & Professional Services	6,021.19	7,092.74	7,835.00	8,746.00
101-45122-450-43140	Training & Education	470.00	70.00	1,455.00	2,080.00
101-45122-450-43210	Telephone & Internet	3,478.92	3,557.89	3,336.00	4,080.00
101-45122-450-43310	Travel Expense	135.06	468.40	2,470.00	2,470.00
101-45122-450-43430	Advertising - Other	0.00	0.00	500.00	500.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-45122-450-43610	Insurance & Bonds	4,183.80	4,500.10	4,470.00	4,057.00
101-45122-450-43810	Electric Utilities	134,259.77	125,798.79	130,000.00	102,500.00
101-45122-450-43830	Gas Utilities	26,890.17	20,081.79	30,000.00	22,500.00
101-45122-450-43840	Refuse Disposal	7,809.25	7,112.53	8,040.00	5,000.00
101-45122-450-44010	Building Maintenance	14,542.32	22,701.26	12,100.00	20,600.00
101-45122-450-44040	Vehicle and Equipment Repairs	30,032.58	49,913.04	16,800.00	14,200.00
101-45122-450-44042	SoftwareSoftware Subscription	0.00	0.00	350.00	0.00
101-45122-450-44160	Rents & Leases	-304.03	86.00	2,500.00	1,400.00
101-45122-450-44330	Dues & Subscriptions	250.00	600.00	475.00	600.00
101-45122-450-44390	Taxes, License & Permit Fees	866.00	926.92	1,000.00	1,022.00
	Other Services & Charges	**228,635.03**	**242,909.46**	**221,331.00**	**189,755.00**
	Capital OutlayDepreciation				
101-45122-450-45400	Machinery & Equipment	7,665.70	12,547.00	0.00	0.00
	Capital OutlayDepreciation	**7,665.70**	**12,547.00**	**0.00**	**0.00**
45122	**Arena**	**510,063.18**	**537,937.70**	**545,168.00**	**527,427.00**

Fund: General	**Function:** Culture and Recreation **Department:** Aquatic Center 101-45124

Description of Services:

This activity provides for the operation and general maintenance of the Aquatic Center.

2026 Budget Goals and Significant Changes:

- Complete referendum projects
- Continue to develop scholarship program to provide reduced rates for swim lessons
- Continue to offer new programming to attract diverse populations
- Continue to promote programs through different social media platforms and communication channels

2027 Budget Issues:

- Add a flume slide to increase amenities at the Aquatic Center
- Develop a plan for developing green space into more useable space

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Attendance	16,919	16,584	17,861	16,017	17,332	18,000
Swim Passes (number of participants)	546	645	671	450	531	500
Swim Lesson Participants	263	374	334	448	427	500
Water Aerobics	54	56	59	66	67	70

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Recreation Supervisor	0.10	-	-	-	-	-
Arena Maint Coordinator/Supervisor	0.25	-	-	-	-	-
Arena/Pool Technician/Foreman	-	0.20	0.20	0.20	0.20	0.20
Total FTE	0.35	0.20	0.20	0.20	0.20	0.20
Temporary Help	$92,144	$97,011	$100,000	$105,000	$105,000	$100,000

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Variance +/-	% Change
Personnel Services	126,944	136,287	118,090	129,377	137,887	134,238	(3,649)	-2.65%
Supplies	30,567	21,628	24,891	34,287	39,228	46,565	7,337	18.70%
Other Svcs & Chgs	53,777	44,081	43,823	41,350	48,944	52,164	3,220	6.58%
Total	$211,288	$201,997	$186,804	$205,014	$226,059	$232,967	$6,908	3.06%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45124	**Aquatic Center**				
	Personnel Services				
101-45124-450-41010	Full-time Employees	10,976.68	12,355.70	13,180.00	14,177.00
101-45124-450-41020	Overtime	4,817.64	5,456.85	6,000.00	6,000.00
101-45124-450-41040	Temporary Employees	90,110.01	98,800.62	105,000.00	100,000.00
101-45124-450-41190	Other Pay	50.00	0.00	0.00	0.00
101-45124-450-41210	PERA	915.39	1,085.05	988.00	1,063.00
101-45124-450-41220	FICA	6,524.56	7,191.41	7,699.00	7,451.00
101-45124-450-41225	Medicare	1,525.80	1,682.51	1,801.00	1,743.00
101-45124-450-41227	Minnesota Paid Leave	0.00	0.00	0.00	529.00
101-45124-450-41310	Health Insurance	1,804.36	1,667.15	1,847.00	1,959.00
101-45124-450-41311	Direct Primary Care	0.00	0.00	0.00	65.00
101-45124-450-41312	Er HSA Contribution	309.98	239.97	240.00	240.00
101-45124-450-41330	Life Insurance	4.22	4.50	57.00	57.00
101-45124-450-41340	Disability Insurance	14.77	15.21	203.00	203.00
101-45124-450-41510	Workers Compensation Insurance	1,037.00	878.00	872.00	751.00
	Personnel Services	**118,090.41**	**129,376.97**	**137,887.00**	**134,238.00**
	Supplies				
101-45124-450-42110	Supplies	4,519.00	4,598.14	4,750.00	12,300.00
101-45124-450-42160	Chemicals & Chemical Products	15,419.22	16,422.37	18,333.00	16,945.00
101-45124-450-42170	Safety Equipment	1,443.87	520.25	845.00	1,820.00
101-45124-450-42180	Uniforms	1,283.30	1,471.85	2,300.00	2,000.00
101-45124-450-42210	VehicleEquipment Parts	0.00	2,922.33	4,500.00	1,500.00
101-45124-450-42230	Building Repair Supplies	1,707.64	6,425.28	6,000.00	4,500.00
101-45124-450-42410	Furniture, Equipment & Tools	518.40	1,927.00	2,500.00	7,500.00
	Supplies	**24,891.43**	**34,287.22**	**39,228.00**	**46,565.00**
	Other Services & Charges				
101-45124-450-43090	Expert & Professional Services	0.00	84.65	0.00	0.00
101-45124-450-43140	Training & Education	450.00	800.00	5,150.00	3,600.00
101-45124-450-43210	Telephone & Internet	1,243.29	1,141.30	1,524.00	1,451.00
101-45124-450-43610	Insurance & Bonds	3,614.40	3,903.60	3,880.00	3,523.00
101-45124-450-43810	Electric Utilities	14,746.92	12,828.19	15,000.00	15,000.00
101-45124-450-43830	Gas Utilities	12,032.19	6,552.99	12,500.00	11,000.00
101-45124-450-43840	Refuse Disposal	791.97	1,535.78	1,100.00	1,100.00
101-45124-450-44010	Building Maintenance	4,020.52	7,154.82	4,650.00	5,150.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-45124-450-44040	Vehicle and Equipment Repairs	6,063.26	0.00	3,500.00	9,500.00
101-45124-450-44042	SoftwareSoftware Subscription	0.00	0.00	700.00	900.00
101-45124-450-44390	Taxes, License & Permit Fees	860.00	850.00	940.00	940.00
	Other Services & Charges	**43,822.55**	**34,851.33**	**48,944.00**	**52,164.00**
	Capital OutlayDepreciation				
101-45124-450-45400	Machinery & Equipment	0.00	6,499.00	0.00	0.00
	Capital OutlayDepreciation	**0.00**	**6,499.00**	**0.00**	**0.00**
45124	**Aquatic Center**	**186,804.39**	**205,014.52**	**226,059.00**	**232,967.00**

Fund: General	**Function:** Culture and Recreation **Department:** Civic Theater 101-45181

Description of Services:

This activity provides for the operation agreement with Albert Lea Community Theatre and general maintenance of the Marion Ross Performing Arts Center.

2026 Budget Goals and Significant Changes:

- Continue to work with ACT for building operations and holding of events at the Marion Ross Performing Arts Center
- Complete referendum projects

2027 Budget Issues:

- Develop plan for remodeling restrooms and building décor

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Event days at Theater	31	192	160	203	163	200

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Supplies	11	23	893	1,217	3,100	2,060	(1,040)	-33.55%
Other Svcs & Chgs	19,957	28,847	16,166	24,243	27,330	22,378	(4,952)	-18.12%
Total	$19,968	$28,870	$17,059	$25,460	$30,430	$24,438	($5,992)	-19.69%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45181	**Civic Theater**				
	Supplies				
101-45181-450-42110	Supplies	0.00	120.57	100.00	560.00
101-45181-450-42230	Building Repair Supplies	892.86	1,096.26	3,000.00	1,500.00
	Supplies	**892.86**	**1,216.83**	**3,100.00**	**2,060.00**
	Other Services & Charges				
101-45181-450-43070	Management Services	7,500.00	10,875.00	12,000.00	12,000.00
101-45181-450-43090	Expert & Professional Services	1,034.32	1,921.03	1,330.00	2,600.00
101-45181-450-43210	Telephone & Internet	1,827.60	1,976.16	1,980.00	2,076.00
101-45181-450-43610	Insurance & Bonds	1,443.50	1,560.60	1,550.00	1,412.00
101-45181-450-43840	Refuse Disposal	319.42	983.70	1,250.00	325.00
101-45181-450-44010	Building Maintenance	3,217.68	6,926.12	8,720.00	3,965.00
101-45181-450-44040	Vehicle and Equipment Repairs	823.61	0.00	500.00	0.00
	Other Services & Charges	**16,166.13**	**24,242.61**	**27,330.00**	**22,378.00**
45181	**Civic Theater**	**17,058.99**	**25,459.44**	**30,430.00**	**24,438.00**

Fund: General	**Function: Senior Center** **Department: Senior Center** 101-45186

Description of Services:

The purpose of this fund is to provide a Senior Center for the Albert Lea community. The City of Albert Lea leases spaces at the Skyline Plaza and contracts with the Albert Lea Family Y to manage the center and provide programming.

2026 Budget Goals and Significant Changes:

- Increase membership
- Complete Senior Center assessment and plan for new location
- Strengthen programing and community partnerships according to assessment findings

2027 Budget Issues:

- Develop plan for new location

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Members	0	271	350	228	350	350

Revenues and Expenditures:

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	Variance +/-	% Change
Expenditures								
Other Svcs & Chgs	-	-	-	-	-	105,863	105,863	-

Note: The Senior Center Fund was closed at the end of 2025.

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45186	**Senior Citizen Center**				
	Other Services & Charges				
101-45186-450-43070	Management Services	0.00	0.00	0.00	50,100.00
101-45186-450-43610	Insurance & Bonds	0.00	0.00	0.00	1,463.00
101-45186-450-44010	Building Maintenance	0.00	0.00	0.00	4,500.00
101-45186-450-44160	Rents & Leases	0.00	0.00	0.00	49,800.00
	Other Services & Charges	**0.00**	**0.00**	**0.00**	**105,863.00**
45186	**Senior Citizen Center**	**0.00**	**0.00**	**0.00**	**105,863.00**

Fund: General	**Function:** Public Works **Department:** Parks 101-45200

Description of Services:

This activity provides for maintenance of parks, trails and other public grounds owned by the City, including fertilizing and mowing of grass, maintenance of ball fields, general playgrounds and picnic facilities, flooding and maintenance of outdoor ice rinks and plowing of public parking lots, sidewalks and departmental grounds, and assists with public events and city buildings. Also, install seasonal banners and Christmas decorations, storm clean-up of damaged trees, and maintain year round rentals at Edgewater Bay Pavilion.

2026 Goals and Significant Changes:

- Snyder Field bathroom and concession design
- Reroof Hayek Warming House
- Construction - Blazing Star Bike Shelter
- Updates to Lakeview Playground and Wedgewood Playground
- Complete Splashpad Bathroom
- New Dock and Fountains on Fountain Lake

2027 Budget Issues:

- Additional Pickleball Courts
- Evaluate baseball, softball, and soccer fields
- Snyder Field bathroom and concession construction

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Acres of Parkland Maintained	470	470	470	470	470	470
Snow Blowing/Plowing Acres	42	42	42	42	42	42
Ice Rinks and Pleasure Rinks	4	4	4	4	4	4
Sidewalk/Trail Snow Removal Miles	-	-	-	-	13.4	13.4
Number of Buildings Maintained	27	27	27	27	28	28
Rough Mowing Acres	168	168	168	168	185	185
Play Park Buildings	9	8	8	8	8	8
Number of Parks Maintained	44	44	44	44	44	44

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Assistant Public Works Director	0.20	0.20	0.20	0.20	0.20	0.20
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Foreperson	1.00	1.00	1.00	1.00	1.00	1.00
Senior Parks Maintenance	3.40	3.40	3.40	3.40	3.40	3.40
Parks Maintenance	2.40	2.90	2.90	2.90	2.90	2.90
Total	8.00	8.50	8.50	8.50	8.50	8.50

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	857,197	937,794	871,807	970,391	1,120,337	1,107,771	(12,566)	-1.12%
Supplies	163,390	184,471	167,125	157,958	197,300	189,350	(7,950)	-4.03%
Other Svcs & Chgs	139,144	143,535	148,386	153,431	184,343	173,821	(10,522)	-5.71%
Capital Outlay	-	-	-	-	-	-	-	0.00%
Total	$1,159,731	$1,265,800	$1,187,318	$1,281,779	$1,501,980	$1,470,942	($31,038)	-2.07%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45200	**Parks**				
	Personnel Services				
101-45200-450-41010	Full-time Employees	515,672.03	586,170.15	637,898.00	674,488.00
101-45200-450-41013	Salaries - Special Project	0.00	0.00	0.00	0.00
101-45200-450-41020	Overtime	15,340.15	17,994.25	16,000.00	16,000.00
101-45200-450-41023	Overtime - Special Project	0.00	0.00	0.00	0.00
101-45200-450-41040	Temporary Employees	94,282.62	99,585.39	130,000.00	105,000.00
101-45200-450-41110	Separation Pay	0.00	0.00	0.00	0.00
101-45200-450-41190	Other Pay	0.00	0.00	0.00	0.00
101-45200-450-41210	PERA	39,841.31	45,275.68	58,792.00	59,662.00
101-45200-450-41220	FICA	36,231.00	40,764.84	48,602.00	49,320.00
101-45200-450-41225	Medicare	8,474.03	9,532.51	11,367.00	11,535.00
101-45200-450-41227	Minnesota Paid Leave	0.00	0.00	0.00	3,500.00
101-45200-450-41310	Health Insurance	117,243.77	130,146.63	165,766.00	139,782.00
101-45200-450-41311	Direct Primary Care	0.00	0.00	0.00	2,754.00
101-45200-450-41312	Er HSA Contribution	10,456.20	11,676.69	13,560.00	12,160.00
101-45200-450-41330	Life Insurance	164.14	175.22	334.00	334.00
101-45200-450-41340	Disability Insurance	682.80	786.20	1,216.00	1,216.00
101-45200-450-41510	Workers Compensation Insurance	33,419.00	28,283.00	36,802.00	32,020.00
	Personnel Services	**871,807.05**	**970,390.56**	**1,120,337.00**	**1,107,771.00**
	Supplies				
101-45200-450-42110	Supplies	59,835.45	47,149.02	76,000.00	75,000.00
101-45200-450-42120	Motor Fuels	34,313.71	39,927.99	44,000.00	40,000.00
101-45200-450-42130	Lubricants & Additives	254.41	294.01	300.00	350.00
101-45200-450-42160	Chemicals & Chemical Products	13,182.49	17,541.44	23,000.00	21,000.00
101-45200-450-42170	Safety Equipment	7,505.31	4,608.12	6,500.00	6,500.00
101-45200-450-42180	Uniforms	0.00	0.00	0.00	0.00
101-45200-450-42210	VehicleEquipment Parts	34,060.94	28,651.97	29,000.00	29,000.00
101-45200-450-42220	Tires	3,205.57	4,334.32	5,000.00	4,000.00
101-45200-450-42230	Building Repair Supplies	7,687.39	9,827.30	8,500.00	8,500.00
101-45200-450-42410	Furniture, Equipment & Tools	7,079.47	5,623.77	5,000.00	5,000.00
	Supplies	**167,124.74**	**157,957.94**	**197,300.00**	**189,350.00**
	Other Services & Charges				
101-45200-450-43090	Expert & Professional Services	9,021.75	26,310.50	29,500.00	31,500.00
101-45200-450-43140	Training & Education	1,020.67	895.00	1,600.00	1,600.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-45200-450-43210	Telephone & Internet	1,473.00	1,603.17	2,508.00	2,484.00
101-45200-450-43220	Postage	37.20	12.87	300.00	100.00
101-45200-450-43310	Travel Expense	0.00	0.00	0.00	0.00
101-45200-450-43430	Advertising - Other	1,363.78	986.69	1,400.00	1,400.00
101-45200-450-43610	Insurance & Bonds	35,564.30	38,287.90	38,005.00	34,547.00
101-45200-450-43810	Electric Utilities	40,741.02	36,869.31	40,000.00	40,000.00
101-45200-450-43830	Gas Utilities	11,277.57	7,372.42	13,000.00	10,000.00
101-45200-450-43840	Refuse Disposal	5,464.36	5,938.76	6,360.00	3,240.00
101-45200-450-44010	Building Maintenance	9,511.32	8,894.68	9,000.00	20,500.00
101-45200-450-44040	Vehicle and Equipment Repairs	14,651.66	7,330.71	11,000.00	7,000.00
101-45200-450-44042	SoftwareSoftware Subscription	0.00	0.00	0.00	0.00
101-45200-450-44160	Rents & Leases	18,202.50	18,591.25	31,000.00	21,000.00
101-45200-450-44330	Dues & Subscriptions	36.67	82.68	50.00	50.00
101-45200-450-44390	Taxes, License & Permit Fees	20.00	255.00	620.00	400.00
	Other Services & Charges	**148,385.80**	**153,430.94**	**184,343.00**	**173,821.00**
	Capital OutlayDepreciation				
101-45200-450-45400	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**0.00**	**0.00**	**0.00**	**0.00**
45200	**Parks**	**1,187,317.59**	**1,281,779.44**	**1,501,980.00**	**1,470,942.00**

Fund: General	**Function:** Public Works **Department:** Forestry 101-45202

Description of Services:

This activity provides for maintenance of trees on the City boulevards and parks. 2025 was the 32nd consecutive year the City of Albert Lea qualified for the designation of "Tree City USA". The Parks Department has four certified tree inspectors, one of which is ISA certified arborist/city arborist that are on staff to monitor and inspect the community forest.

2026 Goals and Significant Changes:

- Schedule tree trimming areas - Parks - Boulevard overhangs
- Annual tree inspections
- Update annual tree inventory
- Give approximately 385 seedlings away to 3rd graders
- Implement Emerald Ash Borer Plan

2027 Budget Issues:

- Tree planting and insect control costs as part of Emerald Ash Borer Management Plan

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Tree Inventory	15,000	15,000	15,000	15,000	15,000	15,000
Trees Planted	187	282	105	130	85	75
Trees Removed	305	397	190	175	105	105
Trees Trimmed	950	650	1,000	1,000	1,000	1,000

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Senior Parks Maintenance	0.6	0.6	0.6	0.6	0.6	0.6
Parks Laborer	0.6	0.6	0.6	0.6	0.6	0.6
Total	1.2	1.2	1.2	1.2	1.2	1.2

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	89,809	97,534	123,705	130,894	140,644	152,275	11,631	8.27%
Supplies	24,928	14,736	24,618	27,788	28,250	24,850	(3,400)	-12.04%
Other Svcs & Chgs	13,890	63,573	163,703	49,267	60,969	60,437	(532)	-0.87%
Total	$128,627	$175,843	$312,027	$207,949	$229,863	$237,562	$7,699	3.35%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45202	**Forestry**				
	Personnel Services				
101-45202-450-41010	Full-time Employees	73,992.14	79,521.70	85,554.00	93,868.00
101-45202-450-41020	Overtime	2,721.77	2,859.58	2,500.00	2,500.00
101-45202-450-41190	Other Pay	0.00	0.00	0.00	0.00
101-45202-450-41210	PERA	5,753.56	6,164.16	6,604.00	7,228.00
101-45202-450-41220	FICA	4,137.74	4,444.62	5,459.00	5,975.00
101-45202-450-41225	Medicare	967.66	1,039.82	1,277.00	1,397.00
101-45202-450-41227	Minnesota Paid Leave	0.00	0.00	0.00	424.00
101-45202-450-41310	Health Insurance	30,132.71	31,232.85	32,559.00	34,058.00
101-45202-450-41311	Direct Primary Care	0.00	0.00	0.00	389.00
101-45202-450-41312	Er HSA Contribution	2,183.79	2,279.99	2,280.00	2,280.00
101-45202-450-41330	Life Insurance	24.83	24.93	42.00	42.00
101-45202-450-41340	Disability Insurance	98.12	105.56	130.00	130.00
101-45202-450-41510	Workers Compensation Insurance	3,693.00	3,221.00	4,239.00	3,984.00
	Personnel Services	**123,705.32**	**130,894.21**	**140,644.00**	**152,275.00**
	Supplies				
101-45202-450-42110	Supplies	13,595.95	9,965.89	16,000.00	13,000.00
101-45202-450-42120	Motor Fuels	3,867.62	4,906.22	6,000.00	5,500.00
101-45202-450-42130	Lubricants & Additives	136.94	367.89	400.00	400.00
101-45202-450-42170	Safety Equipment	1,396.65	1,192.43	1,100.00	1,200.00
101-45202-450-42210	VehicleEquipment Parts	2,620.33	1,503.68	1,750.00	1,750.00
101-45202-450-42410	Furniture, Equipment & Tools	3,000.91	9,851.51	3,000.00	3,000.00
	Supplies	**24,618.40**	**27,787.62**	**28,250.00**	**24,850.00**
	Other Services & Charges				
101-45202-450-43090	Expert & Professional Services	145,916.85	45,384.60	55,000.00	55,000.00
101-45202-450-43140	Training & Education	1,561.94	845.00	2,000.00	2,050.00
101-45202-450-43210	Telephone & Internet	126.00	234.00	324.00	324.00
101-45202-450-43310	Travel Expense	0.00	0.00	500.00	0.00
101-45202-450-43610	Insurance & Bonds	1,097.90	1,214.90	1,220.00	1,113.00
101-45202-450-44040	Vehicle and Equipment Repairs	15,000.09	1,350.00	1,500.00	1,500.00
101-45202-450-44330	Dues & Subscriptions	0.00	175.00	175.00	350.00
101-45202-450-44390	Taxes, License & Permit Fees	0.00	63.75	250.00	100.00
	Other Services & Charges	**163,702.78**	**49,267.25**	**60,969.00**	**60,437.00**

Fund: General	**Function:** Culture and Recreation **Department:** Library 101-45500

Description of Services:

This activity provides library services and materials to the City and Freeborn County: books, periodicals, A/V materials, online data/research resources. Basic activities include acquisition of materials, organization and circulation of materials, assistance in the use of materials, reference services, maintenance of library resources, programming for all ages, public access to the internet and public computers, and promotion of the library to the public. Freeborn County contributes to the operating budget for county users.

2026 Budget Goals and Significant Changes:

- Change in book vendor and costs
- Increased digital collection fees to meet demand
- Funding Books-by-Mail program to offer library services to those unable to physically visit the building

2027 Budget Issues:

- Continuing to fund digital services at a level that meets demand
- Potential renovation of library space
- Rising costs of services and potential changes to interlibrary loan

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Collection Size (# Items)	63,097	61,373	63,000	59,000	56,000	58,000
Service Population	30,364	30,749	30,749	30,515	30,314	31,000
Total Registered Borrowers	11,297	10,508	9,950	10,150	10,819	11,000
Annual Public Service Hours	1,379	2,298	2,265	2,278	2,250	2,300
Library Visits	95,466	123,539	135,000	130,000	123,000	135,000
Total Circulation	116,738	149,457	152,000	154,850	179,513	185,000
Adult Circulation	26.2%	26.0%	26.0%	23.5%	27.0%	25.0%
Children Circulation	36.3%	45.0%	45.0%	44.0%	46.0%	45.0%
Media Circulation *(No Audience Designation)*	15.6%	11.0%	11.0%	11.5%	11.0%	12.0%
Downloadable Circulation	21.9%	18.0%	18.0%	21.0%	16.0%	18.0%
Interlibrary Loans Sent (# Items)	14,344	12,507	12,000	11,500	12,900	13,000
Interlibrary Loans Received (# Items)	5,202	5,870	6,700	8,200	9,400	9,000
Internet Use (# People)	2,183	4,681	4,800	8,600	6,528	7,250
Wireless Sessions	7,005	8,205	12,500	13,500	11,200	12,500
Program Attendance (# People)	6,353	10,552	11,995	12,500	15,266	15,500
Adult Attendance	734	2,413	2,195	2,000	2,147	2,250
Children Attendance	5,619	8,139	9,800	10,500	13,119	13,250

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Library Director	1	1	1	1	1	1
Assistant Library Director/Manager	1	0	0	0	0	0
Librarians	1	2	2	2	2	2
Library Technician	1	1	1	1	1	1
Library Graphics Technician	0.5	0	0	0	0	0
Library Assistant	4	5	5	5	5	5
Total	8.5	9	9	9	9	9
Part Time Employees	$ 75,736	$ 112,556	$ 107,571	$ 145,000	$130,000	$118,000

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Personnel Services	711,872	741,950	829,304	908,158	989,113	1,003,444	14,331	1.45%
Supplies	134,136	126,677	142,328	152,750	170,600	174,900	4,300	2.52%
Other Svcs & Chgs	65,563	66,634	65,864	57,995	73,972	66,975	(6,997)	-9.46%
Total	$911,571	$935,261	$1,037,496	$1,118,903	$1,233,685	$1,245,319	$11,634	0.94%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
45500	**Library**				
	Personnel Services				
101-45500-450-41010	Full-time Employees	464,913.34	505,233.60	581,776.00	601,900.00
101-45500-450-41030	Part-time Employees	107,571.04	128,967.19	130,000.00	118,000.00
101-45500-450-41110	Separation Pay	12,292.84	0.00	0.00	0.00
101-45500-450-41190	Other Pay	0.00	0.00	0.00	0.00
101-45500-450-41210	PERA	41,898.10	46,841.70	53,383.00	53,992.00
101-45500-450-41220	FICA	33,803.13	36,752.35	44,130.00	44,634.00
101-45500-450-41225	Medicare	7,905.68	8,595.51	10,321.00	10,439.00
101-45500-450-41227	Minnesota Paid Leave	0.00	0.00	0.00	4,998.00
101-45500-450-41310	Health Insurance	142,405.69	162,998.64	151,314.00	150,015.00
101-45500-450-41311	Direct Primary Care	0.00	0.00	0.00	2,916.00
101-45500-450-41312	Er HSA Contribution	13,791.67	14,300.00	13,600.00	12,400.00
101-45500-450-41330	Life Insurance	185.76	185.76	301.00	301.00
101-45500-450-41340	Disability Insurance	680.31	725.40	949.00	949.00
101-45500-450-41510	Workers Compensation Insurance	3,856.00	3,558.00	3,339.00	2,900.00
	Personnel Services	**829,303.56**	**908,158.15**	**989,113.00**	**1,003,444.00**
	Supplies				
101-45500-450-42110	Supplies	15,529.97	16,074.27	19,700.00	19,100.00
101-45500-450-42190	Books	62,867.83	65,332.87	68,000.00	72,000.00
101-45500-450-42191	Periodicals & Magazines	9,237.86	7,645.51	10,000.00	8,000.00
101-45500-450-42192	Audio Visual	30,561.49	43,647.88	51,000.00	54,500.00
101-45500-450-42193	Hot Spots	15,655.72	16,451.11	17,400.00	16,800.00
101-45500-450-42410	Furniture, Equipment & Tools	8,475.46	3,598.16	4,500.00	4,500.00
	Supplies	**142,328.33**	**152,749.80**	**170,600.00**	**174,900.00**
	Other Services & Charges				
101-45500-450-43090	Expert & Professional Services	2,141.66	3,067.16	4,500.00	4,400.00
101-45500-450-43130	Special Programs	8,853.15	4,525.53	8,000.00	8,000.00
101-45500-450-43140	Training & Education	2,029.00	1,764.00	2,350.00	1,900.00
101-45500-450-43210	Telephone & Internet	671.24	759.10	720.00	1,560.00
101-45500-450-43220	Postage	405.81	225.22	350.00	500.00
101-45500-450-43310	Travel Expense	4,344.43	6,252.33	6,360.00	6,450.00
101-45500-450-43430	Advertising - Other	3,750.93	439.00	2,000.00	1,500.00
101-45500-450-43610	Insurance & Bonds	4,087.90	4,412.40	4,385.00	3,988.00
101-45500-450-44040	Library SelcoSoftware	29,581.35	32,238.03	40,760.00	33,910.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
101-45500-450-44160	Rents & Leases	4,861.20	2,617.44	3,432.00	3,692.00
101-45500-450-44330	Dues & Subscriptions	739.99	1,695.25	1,115.00	1,075.00
	Other Services & Charges	**61,466.66**	**57,995.46**	**73,972.00**	**66,975.00**
	Capital OutlayDepreciation				
101-45500-450-45700	Office Equipment & Furniture	4,397.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**4,397.00**	**0.00**	**0.00**	**0.00**
45500	**Library**	**1,037,495.55**	**1,118,903.41**	**1,233,685.00**	**1,245,319.00**

Fund: General	**Function:** Economic Development **Department:** Economic Developmt 101-46520

Description of Services:

This activity provides funds for economic development costs for tax abatement projects and other activities to expand the tax base in Albert Lea.

2026 Goals and Significant Changes:

- Work on housing incentives and intitatives to fill housing gap in community
- Continue to be aggressive in growing the tax base and creating new jobs
- Continue to work closely with ALEDA to enhance the City/ALEDA partnership

2027 Budget Issues:

- Review of residential tax abatement policy

Performance Measures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Tax Abatements managed yearly	5	5	5	5	5	5
Residential Abatements managed yearly	38	40	41	43	43	45
New/amended TIF Districts	-	1	3	4	5	7
TIF Districts managed yearly	10	11	11	12	15	15

Expenditures by Use:

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Other Svcs & Chgs	100,093	98,582	115,192	124,857	125,200	65,200	(60,000)	-47.92%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
46520	**Economic Development**				
	Other Services & Charges				
101-46520-462-43040	Legal Services	0.00	0.00	0.00	0.00
101-46520-462-43090	Expert & Professional Services	0.00	375.00	1,000.00	1,000.00
101-46520-462-43510	Legal Notices & Recording	581.32	97.61	1,000.00	1,000.00
101-46520-462-44330	Dues & Subscriptions	6,666.00	8,344.50	6,500.00	1,500.00
101-46520-462-44370	Miscellaneous Charges	28,500.00	28,500.00	28,500.00	8,500.00
101-46520-462-44390	Taxes, License & Permit Fees	138.00	402.00	500.00	500.00
101-46520-462-44940	Tax Abatement Payment	79,306.78	87,137.52	87,700.00	52,700.00
	Other Services & Charges	**115,192.10**	**124,856.63**	**125,200.00**	**65,200.00**
46520	**Economic Development**	**115,192.10**	**124,856.63**	**125,200.00**	**65,200.00**

Fund: 225 Airport

Description of Services:

The Airport operates as a Special Revenue fund. The primary revenue sources for this fund are rent and Federal and State grants/funds. The Airport budget reflects costs for operating and maintaining the airport.

2026 Budget Goals and Significant Changes:

- Snow removal equipment door upgrade
- Hangar repairs. Electrical and lighting updates

2027 Budget Issues:

- Implement Airport Master Plan
- Future hangar planning

Revenues and Expenditures:

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Revenue								
Intergovernmental	(23,685)	597,384	106,680	199,328	61,000	61,000	-	0.00%
Miscellaneous	40,448	34,604	53,961	62,219	42,000	50,000	8,000	19.05%
Transfers In	75,000	75,000	75,000	75,000	75,000	75,000	-	0.00%
Total	91,763	706,987	235,641	336,546	178,000	186,000	8,000	1.13%
Expenditures								
Supplies	10,069	4,042	4,149	2,253	8,600	8,600	-	0.00%
Other Svcs & Chgs	110,474	118,455	135,695	126,775	147,300	160,953	13,653	9.27%
Capital Outlay	142,890	587,968	-	39,500	-	-	-	0.00%
Total	263,433	710,465	139,844	168,528	155,900	169,553	13,653	8.76%
Revenue over (under) expenditures	(171,670)	(3,477)	95,797	168,018	22,100	16,447	(5,653)	-25.58%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
225	**Airport**				
00000	**Non-Departmental**				
	Intergovernmental Revenue				
225-00000-430-33160	Federal Grants	0.00	0.00	0.00	0.00
225-00000-430-33422	Other State Grants & Aids	106,679.96	199,327.80	61,000.00	61,000.00
	Intergovernmental Revenue	**106,679.96**	**199,327.80**	**61,000.00**	**61,000.00**
	Miscellaneous Revenue				
225-00000-430-36200	Other Miscellaneous Revenue	192.00	0.00	0.00	0.00
225-00000-430-36210	Interest on Investments	4,487.00	10,591.00	0.00	0.00
225-00000-430-36211	Investment - MVAs	2,654.00	3,911.00	0.00	0.00
225-00000-430-36220	Rents	46,627.56	47,716.56	42,000.00	50,000.00
	Miscellaneous Revenue	**53,960.56**	**62,218.56**	**42,000.00**	**50,000.00**
	Other Sources				
225-00000-430-39200	Transfer In	75,000.00	75,000.00	75,000.00	75,000.00
	Other Sources	**75,000.00**	**75,000.00**	**75,000.00**	**75,000.00**
00000	**Non-Departmental**	**235,640.52**	**336,546.36**	**178,000.00**	**186,000.00**

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
49810	**Airport**				
	Supplies				
225-49810-430-42110	Supplies	2,554.94	1,410.94	5,000.00	5,000.00
225-49810-430-42170	Safety Equipment	451.75	281.14	0.00	0.00
225-49810-430-42210	VehicleEquipment Parts	276.11	561.13	2,000.00	2,000.00
225-49810-430-42230	Building Repair Supplies	866.21	0.00	1,000.00	1,000.00
225-49810-430-42410	Furniture, Equipment & Tools	0.00	0.00	600.00	600.00
	Supplies	**4,149.01**	**2,253.21**	**8,600.00**	**8,600.00**
	Other Services & Charges				
225-49810-430-43090	Expert & Professional Services	26,400.00	26,574.05	30,000.00	44,400.00
225-49810-430-43140	Training & Education	0.00	0.00	0.00	0.00
225-49810-430-43210	Telephone & Internet	1,605.38	1,599.05	1,620.00	1,620.00
225-49810-430-43510	Legal Notices & Recording	562.01	0.00	0.00	0.00
225-49810-430-43610	Insurance & Bonds	20,235.60	21,845.30	24,700.00	22,453.00
225-49810-430-43810	Electric Utilities	24,556.75	22,895.10	26,000.00	26,000.00
225-49810-430-43830	Gas Utilities	14,415.52	8,563.70	16,500.00	16,500.00
225-49810-430-44010	Building Maintenance	24,703.16	13,488.95	34,080.00	34,080.00
225-49810-430-44040	Vehicle and Equipment Repairs	15,308.87	29,701.07	12,000.00	12,000.00
225-49810-430-44160	Rents & Leases	0.00	0.00	1,000.00	1,000.00
225-49810-430-44330	Dues & Subscriptions	550.00	2,030.00	0.00	2,700.00
225-49810-430-44390	Taxes, License & Permit Fees	35.00	77.50	1,400.00	200.00
	Other Services & Charges	**128,372.29**	**126,774.72**	**147,300.00**	**160,953.00**
49810	**Airport**	**132,521.30**	**129,027.93**	**155,900.00**	**169,553.00**

Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
Grand Total	**95,796.76**	**168,018.43**	**22,100.00**	**16,447.00**
Revenue Total	**235,640.52**	**336,546.36**	**178,000.00**	**186,000.00**
Expense Total	**139,843.76**	**168,527.93**	**155,900.00**	**169,553.00**

Fund: 601 Water

Description of Services:

The Water fund is used to account for the activities of the Water system. The Water system should be a self-supporting entity and rates are set based on the activities of the fund.

2026 Budget Goals and Significant Changes:

- North well repairs evaluation
- 14th street watermain replacement
- Sorensen Road from Hammer to Main watermain replacement
- Complete 2025 lead service line replacement program

2027 Budget Issues:

- Design for Repaint of East Tower
- Complete lead service line replacement program
- Increasing costs of capital and operations

Staffing Levels Budgeted:

	2021	2022	2023	2024	2025	2026
Assistant Public Works Director	0.30	0.30	0.30	0.30	0.30	0.30
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Senior Utility Maintenance	4.00	4.00	4.00	4.00	4.00	4.00
Utility Maintenance	3.00	3.00	3.00	3.00	3.00	3.00
GIS Technician - Start October 2026	-	-	-	-	-	0.06
Office Specialist	0.33	0.33	0.33	0.33	0.33	0.33
Total	8.63	8.63	8.63	8.63	8.63	8.69

Revenues and Expenditures

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Revenues								
Charges for Services	3,768,680	3,875,800	4,082,923	4,169,571	4,175,000	4,591,500	416,500	9.98%
Other	82,629	48,651	255,450	295,587	191,500	192,000	500	0.26%
Total	3,851,309	3,924,451	4,338,373	4,465,158	4,366,500	4,783,500	417,000	9.55%
Expenditures								
Water Pumping								
Supplies	78,253	109,701	130,925	114,359	-	-	-	-
Other Svcs & Chgs	214,827	198,940	286,920	174,626	-	-	-	-
Total	293,080	308,641	417,845	288,985	-	-	-	-
Water Distribution								
Personnel Services	700,029	819,140	763,918	825,898	903,828	945,706	41,878	4.63%
Supplies	294,982	251,355	317,035	324,814	448,050	458,710	10,660	2.38%
Other Svcs & Chgs	90,183	88,328	116,405	130,771	339,796	369,583	29,787	8.77%
Total	1,085,194	1,158,823	1,197,357	1,281,482	1,691,674	1,773,999	82,325	4.87%
Total Expenses	1,378,274	1,467,464	1,615,202	1,570,467	1,691,674	1,773,999	82,325	4.87%
Transfers								
Overhead	690,000	735,000	803,911	850,000	935,000	980,000	45,000	4.81%
PILOT	154,000	162,000	200,000	220,000	240,000	270,000	30,000	12.50%
Central Garage	110,000	110,000	120,000	160,000	150,000	85,000	(65,000)	-43.33%
Total	954,000	1,007,000	1,123,911	1,230,000	1,325,000	1,335,000	10,000	0.75%
Other Expenditures								
Capital projects			(132,704)	(17,410)	-	-	-	0.00%
Depreciation	(411,531)	(428,092)	(427,626)	(528,753)	(600,000)	(650,000)	(50,000)	8.33%
Debt Service	(75,248)	(194,290)	(203,201)	(201,753)	(276,000)	(220,000)	56,000	-20.29%
Total	(486,779)	(622,382)	(763,532)	(747,916)	(876,000)	(870,000)	6,000	-0.68%
Total Water Fund	1,032,256	827,605	835,728	916,774	473,826	804,501	330,675	69.79%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
601	**Water**				
00000	**Non-Departmental**				
	Intergovernmental Revenue				
601-00000-000-33160	Federal Grants	0.00	0.00	0.00	0.00
601-00000-000-33422	Other State Grants & Aids	0.00	0.00	0.00	0.00
601-00000-000-33427	State Grant - PFA	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	**0.00**	**0.00**	**0.00**	**0.00**
	Charges for Services				
601-00000-000-37110	Water Charges	4,008,732.69	4,084,099.08	4,100,000.00	4,500,000.00
601-00000-000-37150	Connection Reconnection Fees	15,835.00	14,996.03	15,000.00	15,000.00
601-00000-000-37160	Penalties	23,425.38	27,596.05	25,000.00	35,000.00
601-00000-000-37170	Other Water Charges	18,335.43	38,008.01	18,000.00	28,000.00
601-00000-000-37180	Meter Sales	13,170.00	3,260.00	14,000.00	10,000.00
601-00000-000-37190	Water Access Charges	3,424.00	1,611.80	3,000.00	3,500.00
	Charges for Services	**4,082,922.50**	**4,169,570.97**	**4,175,000.00**	**4,591,500.00**
	Miscellaneous Revenue				
601-00000-000-33439	PERA Pension - GASB 68	0.00	0.00	0.00	0.00
601-00000-000-36100	Spec Assmts - Write OffAdj	0.00	-18,708.88	0.00	0.00
601-00000-000-36101	SA PrincipalInt Pd at County	35,345.48	20,923.86	0.00	0.00
601-00000-000-36102	SA Penalties Pd at County	27.45	110.28	0.00	0.00
601-00000-000-36105	SA - Principal Pd at City	-56,567.86	0.00	0.00	0.00
601-00000-000-36200	Other Miscellaneous Revenue	1,410.00	2,070.00	1,500.00	2,000.00
601-00000-000-36210	Interest on Investments	146,165.72	191,590.00	150,000.00	150,000.00
601-00000-000-36211	Investment - MVAs	89,399.00	59,042.60	0.00	0.00
601-00000-000-36220	Rents	39,670.47	40,559.11	40,000.00	40,000.00
601-00000-000-36285	Capital Contributions	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	**255,450.26**	**295,586.97**	**191,500.00**	**192,000.00**
	Other Sources				
601-00000-000-36106	SA - Interest Pd at City	0.00	0.00	0.00	0.00
601-00000-000-39320	Bond PremiumDiscount	0.00	0.00	0.00	0.00
	Other Sources	**0.00**	**0.00**	**0.00**	**0.00**
00000	**Non-Departmental**	**4,338,372.76**	**4,465,157.94**	**4,366,500.00**	**4,783,500.00**

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
49430	**Water Distribution**				
	Personnel Services				
601-49430-000-41010	Full-time Employees	507,494.54	572,255.42	612,516.00	643,009.00
601-49430-000-41020	Overtime	22,364.28	26,818.29	24,000.00	24,000.00
601-49430-000-41040	Temporary Employees	15,131.75	14,499.75	18,000.00	18,000.00
601-49430-000-41110	Separation Pay	3,514.67	5,902.75	0.00	0.00
601-49430-000-41190	Other Pay	500.00	0.00	0.00	0.00
601-49430-000-41195	Comp Absences YE Adjustment	134.00	-4,167.00	0.00	0.00
601-49430-000-41210	PERA	39,302.61	44,999.97	49,089.00	51,376.00
601-49430-000-41211	Pension Expense - GASB 68&75	-8,470.00	-13,421.00	0.00	0.00
601-49430-000-41220	FICA	31,139.72	35,784.47	40,580.00	42,471.00
601-49430-000-41225	Medicare	7,282.49	8,369.49	9,490.00	9,933.00
601-49430-000-41227	Minnesota Paid Leave	0.00	0.00	0.00	3,014.00
601-49430-000-41310	Health Insurance	113,466.27	106,795.74	121,029.00	123,673.00
601-49430-000-41311	Direct Primary Care	0.00	0.00	0.00	2,816.00
601-49430-000-41312	Er HSA Contribution	12,957.33	11,205.00	11,987.00	11,828.00
601-49430-000-41330	Life Insurance	172.56	176.95	357.00	392.00
601-49430-000-41340	Disability Insurance	697.06	755.81	1,246.00	1,338.00
601-49430-000-41510	Workers Compensation Insurance	18,231.00	15,922.00	15,534.00	13,856.00
	Personnel Services	**763,918.28**	**825,897.64**	**903,828.00**	**945,706.00**
	Supplies				
601-49430-000-42030	Statement PrintingPostage	0.00	37,907.44	38,400.00	38,400.00
601-49430-000-42110	Supplies	242,747.29	189,029.33	191,500.00	194,110.00
601-49430-000-42120	Motor Fuels	10,554.72	12,263.56	16,300.00	20,000.00
601-49430-000-42130	Lubricants & Additives	37.70	156.32	650.00	1,000.00
601-49430-000-42160	Chemicals & Chemical Projects	0.00	0.00	125,000.00	115,000.00
601-49430-000-42170	Safety Equipment	3,810.60	3,864.78	6,200.00	6,200.00
601-49430-000-42180	Uniforms	0.00	0.00	0.00	0.00
601-49430-000-42210	VehicleEquipment Parts	8,689.53	8,675.91	12,000.00	12,000.00
601-49430-000-42220	Tires	2,969.68	3,503.94	1,500.00	6,500.00
601-49430-000-42230	Building Repair Supplies	0.00	0.00	500.00	1,000.00
601-49430-000-42240	Street Maintenance Materials	43,029.99	58,586.59	45,000.00	50,000.00
601-49430-000-42410	Furniture, Equipment & Tools	5,195.09	10,826.03	11,000.00	14,500.00
	Supplies	**317,034.60**	**324,813.90**	**448,050.00**	**458,710.00**
	Other Services & Charges				

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
601-49430-000-43090	Expert & Professional Services	17,079.52	48,608.81	47,500.00	82,000.00
601-49430-000-43140	Training & Education	4,687.00	1,345.00	4,700.00	4,700.00
601-49430-000-43210	Telephone & Internet	5,475.21	5,660.11	5,616.00	6,132.00
601-49430-000-43220	Postage	23,153.35	253.12	1,200.00	1,400.00
601-49430-000-43310	Travel Expense	0.00	0.00	1,850.00	2,200.00
601-49430-000-43510	Legal Notices & Recording	0.00	0.00	500.00	500.00
601-49430-000-43610	Insurance & Bonds	7,454.50	8,042.20	17,680.00	16,081.00
601-49430-000-43810	Electric Utilities	0.00	0.00	150,000.00	140,000.00
601-49430-000-43820	Water Utilities	0.00	0.00	11,000.00	11,000.00
601-49430-000-43830	Gas Utilities	0.00	0.00	14,000.00	14,000.00
601-49430-000-44010	Building Maintenance	0.00	0.00	5,000.00	5,000.00
601-49430-000-44040	Vehicle and Equipment Repairs	3,890.67	9,081.35	20,600.00	21,100.00
601-49430-000-44042	SoftwareSoftware Subscription	0.00	0.00	0.00	90.00
601-49430-000-44160	Rents & Leases	2,400.00	0.00	2,500.00	2,500.00
601-49430-000-44325	Credit Card & Bank Fees	36,049.69	40,593.62	39,000.00	42,000.00
601-49430-000-44330	Dues & Subscriptions	16,088.66	16,741.10	17,550.00	19,850.00
601-49430-000-44390	Taxes, License & Permit Fees	126.00	445.58	1,100.00	1,030.00
	Other Services & Charges	**116,404.60**	**130,770.89**	**339,796.00**	**369,583.00**
	Capital OutlayDepreciation				
601-49430-000-44200	Depreciation	427,626.35	528,753.35	600,000.00	650,000.00
601-49430-000-45200	Building & Improvements	0.00	0.00	0.00	0.00
601-49430-000-45400	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**427,626.35**	**528,753.35**	**600,000.00**	**650,000.00**
	Debt Service				
601-49430-000-46110	Bond Interest	237,415.50	219,025.64	270,500.00	250,000.00
601-49430-000-46120	Other LT Obligation - Interest	-5,353.14	11,461.98	3,000.00	3,500.00
601-49430-000-46200	Fiscal Agent Fees	936.91	960.33	2,500.00	1,500.00
601-49430-000-46205	DiscountCosts of Issuance	0.00	0.00	0.00	0.00
601-49430-000-46210	Amort of Bond PremDiscCosts	-29,798.60	-29,695.23	0.00	-35,000.00
	Debt Service	**203,200.67**	**201,752.72**	**276,000.00**	**220,000.00**
	Other Uses				
601-49430-000-47200	Transfer Out	3,911.27	10,000.00	0.00	0.00
601-49430-000-47205	Transfer Out - Overhead	800,000.00	850,000.00	935,000.00	980,000.00
601-49430-000-47206	Transfer Out - PILOT	200,000.00	220,000.00	240,000.00	270,000.00
601-49430-000-47207	Transfer Out - Central Garage	110,000.00	135,000.00	135,000.00	75,000.00
601-49430-000-47208	Transfer Out - IT Fund	10,000.00	15,000.00	15,000.00	10,000.00
	Other Uses	**1,123,911.27**	**1,230,000.00**	**1,325,000.00**	**1,335,000.00**
49430	**Water Distribution**	**2,952,095.77**	**3,241,988.50**	**3,892,674.00**	**3,978,999.00**

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Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
Grand Total	**835,727.90**	**916,774.49**	**473,826.00**	**804,501.00**
Revenue Total	**4,338,372.76**	**4,465,157.94**	**4,366,500.00**	**4,783,500.00**
Expense Total	**3,502,644.86**	**3,548,383.45**	**3,892,674.00**	**3,978,999.00**

Fund: 602 Sewer

Description of Services:

The Sewer fund is used to account for the activities of the Sewer system. The Sewer system should be a self-supporting entity and rates are set based on the activities of the fund.

2026 Budget Goals and Significant Changes:

- WWTP Grit system startup and demolition of existing building
- Smoke Testing to reduce I&I
- Continue to slipline key areas of the sanitary sewer system and smoke test to prevent inflow and infiltration
- Funding WWTP improvements

2027 Budget Issues:

- Continue I and I reduction efforts through sliplining, manhole sealing, and sump pump enforcement
- Evaluate or implement projects resulting from new NPDES permit and an aging WWTP

Staffing Levels Budgeted:

Sewer Collection/Lift Station	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Assistant Public Works Director	0.30	0.30	0.30	0.30	0.30	0.30
Foreperson	1.00	1.00	1.00	1.00	1.00	1.00
Senior Utility Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
Utility Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
GIS Specialist - start October 2026	-	-	-	-	-	0.06
Office Specialist	0.33	0.33	0.33	0.33	0.33	0.33
Total	5.63	5.63	5.63	5.63	5.63	5.69
Waste Water Treatment Plant						
Engineer	0.50	0.50	0.50	0.50	0.50	0.50
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00	1.00	1.00	1.00
Operator	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	1.00	1.00	1.00	1.00	1.00	1.00
Total	9.50	9.50	9.50	9.50	9.50	9.50

Revenues and Expenditures

	2021 Actual	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2026 Budget**	**Variance +/-**	**% Change**
Revenues								
Charges for Services	4,323,240	5,036,656	5,489,165	7,118,256	6,029,000	6,385,000	356,000	5.90%
Miscellaneous	-	(253,225)	443,947	524,043	250,000	275,000	25,000	10.00%
Total	4,323,240	4,783,432	5,933,111	7,642,299	6,279,000	6,660,000	381,000	6.07%
Expenditures								
Sewer Collection								
Personnel Services	467,386	423,338	485,665	522,914	545,719	566,230	20,511	3.76%
Supplies	67,889	70,688	118,880	101,262	83,900	88,000	4,100	4.89%
Other Svcs & Chgs	300,350	195,098	204,210	245,544	242,194	252,174	9,980	4.12%
Total	835,625	689,124	808,755	869,720	871,813	906,404	34,591	3.97%
Sewer Treatment Plant								
Personnel Services	695,707	692,438	950,475	785,867	982,958	1,024,028	41,070	4.18%
Supplies	217,936	284,051	314,596	335,968	323,100	342,600	19,500	6.04%
Other Svcs & Chgs	976,902	1,088,198	1,286,975	1,287,659	1,305,574	1,200,403	(105,171)	-8.06%
Total	1,890,545	2,064,686	2,552,046	2,409,494	2,611,632	2,567,031	(44,601)	-1.71%
Total Expenses	2,726,170	2,753,810	3,360,801	3,279,214	3,483,445	3,473,435	(10,010)	-0.29%
Transfers								
Overhead	690,000	735,000	803,911	850,000	935,000	980,000	45,000	4.81%
PILOT	408,000	402,000	420,000	360,000	370,000	430,000	60,000	16.22%
Central Garage/Other	110,000	110,000	120,000	160,000	150,000	285,000	135,000	90.00%
Total	1,208,000	1,247,000	1,343,911	1,370,000	1,455,000	1,695,000	240,000	16.49%
Other Revenue (Expenditures)								
Capital Outlay	-	(10,082)	(60,519)	(20,523)	-	-	-	-
Debt Interest	(23,868)	(34,577)	(49,768)	(79,588)	(118,500)	(120,000)	-	0.00%
Depreciation	(1,311,013)	(1,314,328)	(1,267,610)	(1,700,622)	(1,500,000)	(1,750,000)	(250,000)	16.67%
Total	(1,334,881)	(1,358,986)	(1,377,897)	(1,800,734)	(1,618,500)	(1,870,000)	(250,000)	15.45%
Total Sewer Fund	(945,811)	(576,365)	(149,498)	1,192,351	(277,945)	(378,435)	(98,990)	35.61%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
602	**Sewer**				
00000	**Non-Departmental**				
	Intergovernmental Revenue				
602-00000-000-33160	Federal Grants	0.00	357,540.93	0.00	0.00
602-00000-000-33422	Other State Grants & Aids	3,711.00	234,649.45	0.00	0.00
602-00000-000-33427	State Grant - PFA	0.00	752,197.55	0.00	0.00
	Intergovernmental Revenue	**3,711.00**	**1,344,387.93**	**0.00**	**0.00**
	Charges for Services				
602-00000-000-37210	Sewer Charges	3,566,361.98	3,725,639.79	4,100,000.00	4,300,000.00
602-00000-000-37220	Sewer Charges - SIUs	1,392,520.77	1,359,950.54	1,500,000.00	1,650,000.00
602-00000-000-37260	Penalties	24,570.08	27,876.33	24,000.00	30,000.00
602-00000-000-37270	Other Sewer Charges	496,720.78	658,401.57	400,000.00	400,000.00
602-00000-000-37290	Sewer Access Charges	5,280.00	2,000.00	5,000.00	5,000.00
	Charges for Services	**5,485,453.61**	**5,773,868.23**	**6,029,000.00**	**6,385,000.00**
	Miscellaneous Revenue				
602-00000-000-36100	Spec Assmts - Write OffAdj	0.00	-71,858.72	0.00	0.00
602-00000-000-36101	SA PrincipalInt Pd at County	87,704.32	69,434.60	0.00	0.00
602-00000-000-36102	SA Penalties Pd at County	746.47	1,774.66	0.00	0.00
602-00000-000-36105	SA - Principal Pd at City	-65,698.59	5,868.28	0.00	0.00
602-00000-000-36106	SA - Interest Pd at City	0.74	5.90	0.00	0.00
602-00000-000-36200	Other Miscellaneous Revenue	15,086.65	15,350.45	0.00	0.00
602-00000-000-36210	Interest on Investments	202,829.26	377,401.48	250,000.00	275,000.00
602-00000-000-36211	Investment - MVAs	202,723.00	125,613.12	0.00	0.00
602-00000-000-36215	Loan and IFL Interest	555.00	452.75	0.00	0.00
	Miscellaneous Revenue	**443,946.85**	**524,042.52**	**250,000.00**	**275,000.00**
	Other Sources				
602-00000-000-39320	Bond PremiumDiscount	0.00	0.00	0.00	0.00
	Other Sources	**0.00**	**0.00**	**0.00**	**0.00**
00000	**Non-Departmental**	**5,933,111.46**	**7,642,298.68**	**6,279,000.00**	**6,660,000.00**

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
49450	**Sewer CollectionLift Station**				
	Personnel Services				
602-49450-000-41010	Full-time Employees	327,665.33	336,654.35	372,119.00	403,976.00
602-49450-000-41020	Overtime	20,066.87	24,162.24	22,000.00	22,000.00
602-49450-000-41110	Separation Pay	2,059.50	24,903.69	0.00	0.00
602-49450-000-41190	Other Pay	1,000.00	0.00	0.00	0.00
602-49450-000-41210	PERA	26,022.72	27,073.42	29,559.00	31,948.00
602-49450-000-41220	FICA	20,317.65	21,625.64	24,435.00	26,411.00
602-49450-000-41225	Medicare	4,751.49	4,530.40	5,715.00	6,177.00
602-49450-000-41227	Minnesota Paid Leave	0.00	0.00	0.00	1,874.00
602-49450-000-41310	Health Insurance	65,674.96	65,299.70	74,497.00	56,055.00
602-49450-000-41311	Direct Primary Care	0.00	0.00	0.00	1,844.00
602-49450-000-41312	Er HSA Contribution	6,818.00	8,738.36	7,687.00	6,828.00
602-49450-000-41330	Life Insurance	112.13	111.80	218.00	252.00
602-49450-000-41340	Disability Insurance	448.20	462.11	722.00	813.00
602-49450-000-41510	Workers Compensation Insurance	10,728.00	9,352.00	8,767.00	8,052.00
	Personnel Services	**485,664.85**	**522,913.71**	**545,719.00**	**566,230.00**
	Supplies				
602-49450-000-42110	Supplies	9,148.32	10,982.29	22,000.00	22,000.00
602-49450-000-42120	Motor Fuels	7,481.97	9,527.57	26,700.00	26,500.00
602-49450-000-42130	Lubricants & Additives	0.00	0.00	0.00	300.00
602-49450-000-42170	Safety Equipment	793.85	1,414.47	3,900.00	3,900.00
602-49450-000-42180	Uniforms	0.00	0.00	0.00	0.00
602-49450-000-42210	VehicleEquipment Parts	10,704.52	10,357.79	22,000.00	22,000.00
602-49450-000-42220	Tires	0.00	3,331.68	800.00	800.00
602-49450-000-42240	Street Maintenance Materials	8,018.64	8,952.51	5,000.00	9,000.00
602-49450-000-42410	Furniture, Equipment & Tools	322.20	415.93	3,500.00	3,500.00
	Supplies	**36,469.50**	**44,982.24**	**83,900.00**	**88,000.00**
	Other Services & Charges				
602-49450-000-43090	Expert & Professional Services	24,881.13	52,276.85	74,500.00	72,000.00
602-49450-000-43140	Training & Education	775.60	325.00	800.00	800.00
602-49450-000-43210	Telephone & Internet	1,124.25	1,579.30	2,376.00	2,868.00
602-49450-000-43310	Travel Expense	0.00	666.08	1,200.00	1,200.00
602-49450-000-43510	Legal Notices & Recording	119.33	116.96	300.00	300.00
602-49450-000-43610	Insurance & Bonds	13,405.60	14,352.20	18,510.00	16,826.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
602-49450-000-43810	Electric Utilities	0.00	0.00	112,000.00	109,500.00
602-49450-000-43830	Gas Utilities	0.00	0.00	4,750.00	5,000.00
602-49450-000-43840	Refuse Disposal	0.00	0.00	6,200.00	3,600.00
602-49450-000-44010	Building Maintenance	0.00	0.00	4,000.00	4,000.00
602-49450-000-44040	Vehicle and Equipment Repairs	836.45	17,352.91	17,000.00	35,500.00
602-49450-000-44042	SoftwareSoftware Subscription	0.00	0.00	0.00	20.00
602-49450-000-44160	Rents & Leases	0.00	0.00	250.00	250.00
602-49450-000-44330	Dues & Subscriptions	150.00	150.00	180.00	180.00
602-49450-000-44390	Taxes, License & Permit Fees	0.00	106.25	128.00	130.00
	Other Services & Charges	**41,292.36**	**86,925.55**	**242,194.00**	**252,174.00**
	Capital OutlayDepreciation				
602-49450-000-45400	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**0.00**	**0.00**	**0.00**	**0.00**
	Other Uses				
602-49450-000-47200	Transfer Out	0.00	0.00	0.00	0.00
	Other Uses	**0.00**	**0.00**	**0.00**	**0.00**
49450	**Sewer CollectionLift Station**	**563,426.71**	**654,821.50**	**871,813.00**	**906,404.00**

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
49480	**Sewer Treatment Plant**				
	Personnel Services				
602-49480-000-41010	Full-time Employees	591,295.63	641,108.98	695,192.00	720,596.00
602-49480-000-41020	Overtime	2,543.93	5,222.76	3,500.00	3,500.00
602-49480-000-41040	Temporary Employees	0.00	0.00	0.00	0.00
602-49480-000-41110	Separation Pay	347.52	685.02	0.00	0.00
602-49480-000-41190	Other Pay	500.00	0.00	0.00	0.00
602-49480-000-41195	Comp Absences YE Adjustment	-6,122.00	-48,218.00	0.00	0.00
602-49480-000-41210	PERA	44,190.81	48,488.57	52,402.00	54,307.00
602-49480-000-41211	Pension Expense - GASB 68&75	111,896.00	-73,846.00	0.00	0.00
602-49480-000-41212	MN FamilyMedical Leave	0.00	0.00	0.00	0.00
602-49480-000-41220	FICA	33,726.07	37,155.52	43,319.00	44,894.00
602-49480-000-41225	Medicare	7,887.50	8,689.16	10,131.00	10,499.00
602-49480-000-41227	Minnesota Paid Leave	0.00	0.00	0.00	3,186.00
602-49480-000-41310	Health Insurance	127,408.67	132,365.96	143,824.00	151,579.00
602-49480-000-41311	Direct Primary Care	0.00	0.00	0.00	3,078.00
602-49480-000-41312	Er HSA Contribution	12,750.00	12,600.01	13,500.00	13,500.00
602-49480-000-41330	Life Insurance	186.63	190.93	331.00	331.00
602-49480-000-41340	Disability Insurance	774.64	839.26	1,063.00	1,063.00
602-49480-000-41510	Workers Compensation Insurance	23,090.00	20,585.00	19,696.00	17,495.00
	Personnel Services	**950,475.40**	**785,867.17**	**982,958.00**	**1,024,028.00**
	Supplies				
602-49480-000-42030	Statement PrintingPostage	0.00	37,907.40	38,400.00	38,400.00
602-49480-000-42110	Supplies	79,884.47	53,235.98	66,000.00	62,000.00
602-49480-000-42115	Meeting	0.00	0.00	0.00	0.00
602-49480-000-42120	Motor Fuels	12,812.55	7,428.34	11,000.00	9,500.00
602-49480-000-42130	Lubricants & Additives	975.81	1,738.48	1,500.00	1,500.00
602-49480-000-42160	Chemicals & Chemical Products	124,322.33	133,716.96	135,000.00	135,000.00
602-49480-000-42170	Safety Equipment	10,634.38	3,048.63	3,600.00	3,600.00
602-49480-000-42210	VehicleEquipment Parts	79,084.41	80,817.27	60,000.00	85,000.00
602-49480-000-42220	Tires	795.00	29.98	1,000.00	1,000.00
602-49480-000-42230	Building Repair Supplies	3,996.35	60.19	4,600.00	4,600.00
602-49480-000-42410	Furniture, Equipment & Tools	2,090.33	17,985.13	2,000.00	2,000.00
	Supplies	**314,595.63**	**335,968.36**	**323,100.00**	**342,600.00**
	Other Services & Charges				

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
602-49480-000-43030	Engineering Services	18,254.50	0.00	0.00	0.00
602-49480-000-43090	Expert & Professional Services	314,138.85	322,362.50	307,750.00	205,500.00
602-49480-000-43140	Training & Education	5,802.00	4,952.41	6,200.00	6,200.00
602-49480-000-43210	Telephone & Internet	5,240.65	5,643.46	5,664.00	6,696.00
602-49480-000-43220	Postage	22,775.32	178.92	1,000.00	1,000.00
602-49480-000-43310	Travel Expense	5,031.25	3,401.50	4,000.00	4,000.00
602-49480-000-43510	Legal Notices & Recording	582.65	42.14	100.00	100.00
602-49480-000-43610	Insurance & Bonds	25,226.60	27,167.40	29,970.00	27,247.00
602-49480-000-43810	Electric Utilities	472,431.06	592,926.56	550,000.00	595,000.00
602-49480-000-43830	Gas Utilities	113,592.59	62,786.84	113,000.00	93,000.00
602-49480-000-43840	Refuse Disposal	8,986.92	12,163.76	12,000.00	12,000.00
602-49480-000-44010	Building Maintenance	7,337.79	10,185.02	10,000.00	10,000.00
602-49480-000-44040	Vehicle and Equipment Repairs	218,311.88	133,081.50	182,000.00	159,000.00
602-49480-000-44042	SoftwareSoftware Subscription	0.00	0.00	0.00	70.00
602-49480-000-44060	Laundry Services	5,311.62	5,766.17	6,000.00	6,000.00
602-49480-000-44160	Rents & Leases	2,458.95	3,361.53	4,450.00	4,450.00
602-49480-000-44325	Credit Card & Bank Fees	35,949.50	40,445.45	38,700.00	38,700.00
602-49480-000-44330	Dues & Subscriptions	25,231.20	27,875.32	13,900.00	7,900.00
602-49480-000-44370	Miscellaneous Charges	0.00	35,000.00	0.00	0.00
602-49480-000-44390	Taxes, License & Permit Fees	312.00	318.08	20,840.00	23,540.00
	Other Services & Charges	**1,286,975.33**	**1,287,658.56**	**1,305,574.00**	**1,200,403.00**
	Capital OutlayDepreciation				
602-49480-000-44200	Depreciation	1,267,609.75	1,249,931.52	1,500,000.00	1,750,000.00
602-49480-000-45200	Building & Improvements	0.00	0.00	0.00	0.00
602-49480-000-45300	Improvements Other Than Bldgs	0.00	450,690.68	0.00	0.00
602-49480-000-45400	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital OutlayDepreciation	**1,267,609.75**	**1,700,622.20**	**1,500,000.00**	**1,750,000.00**
	Debt Service				
602-49480-000-46110	Bond Interest	50,244.81	80,895.65	0.00	0.00
602-49480-000-46120	Other LT Obligation - Interest	11,096.25	8,310.00	118,500.00	120,000.00
602-49480-000-46200	Fiscal Agent Fees	461.92	484.34	0.00	0.00
602-49480-000-46205	DiscountCosts of Issuance	0.00	0.00	0.00	0.00
602-49480-000-46210	Amort of Bond PremDiscCosts	-12,034.61	-10,101.61	0.00	0.00
	Debt Service	**49,768.37**	**79,588.38**	**118,500.00**	**120,000.00**
	Other Uses				
602-49480-000-47200	Transfer Out	3,911.28	10,000.00	0.00	0.00
602-49480-000-47205	Transfer Out - Overhead	800,000.00	850,000.00	935,000.00	980,000.00
602-49480-000-47206	Transfer Out - PILOT	420,000.00	360,000.00	370,000.00	430,000.00
602-49480-000-47207	Transfer Out - Central Garage	110,000.00	135,000.00	135,000.00	265,000.00
602-49480-000-47208	Transfer Out - IT Fund	10,000.00	15,000.00	15,000.00	20,000.00
	Other Uses	**1,343,911.28**	**1,370,000.00**	**1,455,000.00**	**1,695,000.00**
49480	**Sewer Treatment Plant**	**5,213,335.76**	**5,559,704.67**	**5,685,132.00**	**6,132,031.00**

Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
Grand Total	**-149,498.06**	**1,192,350.40**	**-277,945.00**	**-378,435.00**
Revenue Total	**5,933,111.46**	**7,642,298.68**	**6,279,000.00**	**6,660,000.00**
Expense Total	**6,082,609.52**	**6,449,948.28**	**6,556,945.00**	**7,038,435.00**

Fund: 603 Solid Waste

Description of Services:

The Solid Waste fund is used to account for the operation of providing solid waste disposal for residential and commercial use.

2026 Budget Goals and Significant Changes:

- Implement credit card and check only payment
- Plan for end of life of existing demolition landfill. Determine whether will close or expand

2027 Budget Issues:

- Evaluate ways to ensure operations remain profitable

Revenues and Expenditures - Budget does not include CIP or depreciation

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Variance +/-	% Change
Revenues								
Charges for Services	204,063	188,713	195,733	189,872	198,000	198,000	-	0.00%
Miscellaneous	3,661	2,601	5,378	6,369	5,000	5,000	-	0.00%
Total	207,724	191,314	201,111	196,241	203,000	203,000	-	0.00%
Expenditures								
Personnel Services	28,519	33,251	31,156	31,227	38,389	38,312	(77)	-0.20%
Supplies	2,827	2,772	2,388	2,452	5,410	8,010	2,600	48.06%
Other Svcs & Chgs	126,343	110,075	110,405	126,703	129,965	146,126	16,161	12.43%
Total	157,689	146,098	143,949	160,383	173,764	192,448	18,684	10.75%
Transfers and Other								
Overhead	60,000	30,000	25,000	30,000	30,000	40,000	10,000	33.33%
PILOT	-	-	-	-	-	-	-	0.00%
Total	60,000	30,000	25,000	30,000	30,000	40,000	10,000	33.33%
Revenue over (under) expenditures	(9,965)	15,216	32,162	5,859	(764)	(29,448)	(28,684)	3754.45%

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
603	**Solid Waste**				
00000	**Non-Departmental**				
	Charges for Services				
603-00000-000-37310	Refuse Fee	178,588.80	174,195.44	180,000.00	180,000.00
603-00000-000-37320	Compost Permit	17,144.08	15,676.50	18,000.00	18,000.00
	Charges for Services	**195,732.88**	**189,871.94**	**198,000.00**	**198,000.00**
	Miscellaneous Revenue				
603-00000-000-36200	Other Miscellaneous Revenue	3,407.95	2,599.17	3,500.00	3,500.00
603-00000-000-36210	Interest on Investments	1,010.00	2,755.00	1,500.00	1,500.00
603-00000-000-36211	Investment - MVAs	960.00	1,015.00	0.00	0.00
	Miscellaneous Revenue	**5,377.95**	**6,369.17**	**5,000.00**	**5,000.00**
00000	**Non-Departmental**	**201,110.83**	**196,241.11**	**203,000.00**	**203,000.00**

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	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
49510	**Solid Waste**				
	Personnel Services				
603-49510-000-41020	Overtime	0.00	0.00	0.00	0.00
603-49510-000-41030	Part-time Employees	26,007.20	28,077.28	32,000.00	32,000.00
603-49510-000-41210	PERA	1,950.44	2,105.98	2,400.00	2,400.00
603-49510-000-41211	Pension Expense - GASB 68&75	-83.00	-2,208.00	0.00	0.00
603-49510-000-41220	FICA	1,604.50	1,733.86	1,984.00	1,984.00
603-49510-000-41225	Medicare	375.54	405.30	464.00	464.00
603-49510-000-41227	Minnesota Paid Leave	0.00	0.00	0.00	141.00
603-49510-000-41310	Health Insurance	0.00	0.00	0.00	0.00
603-49510-000-41330	Life Insurance	0.00	0.00	0.00	0.00
603-49510-000-41340	Disability Insurance	0.00	0.00	0.00	0.00
603-49510-000-41510	Workers Compensation Insurance	1,301.00	1,113.00	1,541.00	1,323.00
	Personnel Services	**31,155.68**	**31,227.42**	**38,389.00**	**38,312.00**
	Supplies				
603-49510-000-42110	Supplies	2,388.30	2,410.82	4,110.00	5,710.00
603-49510-000-42170	Safety Equipment	0.00	33.60	100.00	100.00
603-49510-000-42210	VehicleEquipment Parts	0.00	0.00	500.00	500.00
603-49510-000-42230	Building Repair Supplies	0.00	8.09	500.00	500.00
603-49510-000-42410	Furniture, Equipment & Tools	0.00	0.00	200.00	1,200.00
	Supplies	**2,388.30**	**2,452.51**	**5,410.00**	**8,010.00**
	Other Services & Charges				
603-49510-000-43030	Engineering Services	1,575.00	1,670.00	1,500.00	1,500.00
603-49510-000-43090	Expert & Professional Services	53.94	2,108.96	500.00	500.00
603-49510-000-43140	Training & Education	505.64	5.16	1,000.00	800.00
603-49510-000-43210	Telephone & Internet	647.34	559.10	2,160.00	2,100.00
603-49510-000-43310	Travel Expense	0.00	0.00	0.00	0.00
603-49510-000-43610	Insurance & Bonds	3,296.90	4,927.20	5,960.00	17,051.00
603-49510-000-43810	Electric Utilities	2,317.97	2,187.33	2,400.00	2,400.00
603-49510-000-43840	Refuse Disposal	100,692.93	112,581.43	110,000.00	115,000.00
603-49510-000-44010	Building Maintenance	307.95	666.05	0.00	0.00
603-49510-000-44040	Vehicle and Equipment Repairs	0.00	811.08	1,000.00	1,000.00
603-49510-000-44310	Cash ShortOver	-387.14	-463.56	0.00	0.00
603-49510-000-44325	Credit Card & Bank Fees	0.00	0.00	1,200.00	3,500.00
603-49510-000-44330	Dues & Subscriptions	619.70	875.48	0.00	0.00

	Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
603-49510-000-44390	Taxes, License & Permit Fees	0.00	0.00	3,470.00	1,500.00
	Other Services & Charges	**109,630.23**	**125,928.23**	**129,190.00**	**145,351.00**
	Capital OutlayDepreciation				
603-49510-000-44200	Depreciation	774.87	774.87	775.00	775.00
	Capital OutlayDepreciation	**774.87**	**774.87**	**775.00**	**775.00**
	Other Uses				
603-49510-000-47205	Transfer Out - Overhead	25,000.00	30,000.00	30,000.00	40,000.00
603-49510-000-47206	Transfer Out - PILOT	0.00	0.00	0.00	0.00
603-49510-000-47207	Transfer Out - Central Garage	0.00	0.00	0.00	0.00
	Other Uses	**25,000.00**	**30,000.00**	**30,000.00**	**40,000.00**
49510	**Solid Waste**	**168,949.08**	**190,383.03**	**203,764.00**	**232,448.00**

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Description	2022 Actual	2023 Actual	2024 Adopted	2025 Requested
Grand Total	**32,161.75**	**5,858.08**	**-764.00**	**-29,448.00**
Revenue Total	**201,110.83**	**196,241.11**	**203,000.00**	**203,000.00**
Expense Total	**168,949.08**	**190,383.03**	**203,764.00**	**232,448.00**