

**CITY OF EAGLE LAKE**  
**AUGUST 26, 2024**  
**CITY COUNCIL MEETING AGENDA**  
**705 Parkway Avenue**  
**6:00 P.M.**

Regularly scheduled City Council meetings are held the first Monday of every month at 6 p.m. All meetings are open to the public. If you wish to address the City Council in person, please contact City Hall at 507-257-3218 or email [krausch@eaglelakemn.com](mailto:krausch@eaglelakemn.com) or [jbromeland@eaglelakemn.com](mailto:jbromeland@eaglelakemn.com). Written comments or questions for the City Council can be submitted via USPS, email, or dropped off at City Hall. City Council meetings are now live streamed to the City of Eagle Lake's official YouTube Channel. To view meetings, please visit the City of Eagle Lake website at <https://www.eaglelakemn.com> and click on the "City of Eagle Lake MN City Council Meetings" icon on the home page of the website.

The City Council is provided with background information for agenda items in advance by staff, committees, and boards. Many decisions regarding agenda items are based upon this information, as well as: city policy and practices, input from constituents and a Council Members personal judgment. If you have any comments, questions or information that has not yet been presented or discussed regarding an agenda item, please ask to be recognized by the mayor during the "Open Public Comments" section on the agenda. Please state your name and address for the record. All comments are appreciated.

**CALL TO ORDER**

**ROLL CALL**

**APPROVAL OF THE AGENDA**

**NEW BUSINESS**

1. Budget Work Session

**ADJOURNMENT**



August 26, 2024

To: Honorable Mayor Norton and City Council  
 From: Jennifer J. Bromeland, City Administrator  
 Re: 2025 Budget - Work Session

Cities must prepare and adopt a proposed budget and proposed property tax levy each year. By law in Minnesota, the fiscal year of a city and all its funds must be calendar year. A budget is one year of estimated money coming in or revenue, and expenditures or money going out. Cities over 500 in population that propose a property tax increase are required to provide notice of the proposed budget adoption and to allow public input on the proposed budget and property tax levy. The “truth-in-taxation” process (TNT) requires cities to certify proposed property tax levies to the county auditor on or before September 30<sup>th</sup>. The preliminary levy can be reduced once adopted but cannot be increased prior to the final levy being adopted. The levy is comprised of the general fund, EDA, and debt service. A TNT public comment hearing must occur sometime after November 24<sup>th</sup> and before December 27<sup>th</sup>. The final levy must be certified to the county auditor by or before December 27<sup>th</sup>. Cities must also file a certificate of compliance with the Department of Revenue by December 27<sup>th</sup>.

For reference purposes, included is last year’s final levy information. Last year’s final tax levy was set at approximately 16% or an increase of \$155,722. Property taxes should have remained relatively flat unless a property’s valuation increased. Attached is a tax levy history showing the tax levy by year.

**The preliminary levy can be reduced once adopted but cannot be increased prior to the final levy being adopted.** The levy is comprised of the general fund, EDA, and debt service.

	2023 Final	2024 Final	2025 Proposed Preliminary	Change from 2024
General Fund	\$769,952	\$945,045	\$1,108,066	\$163,021
EDA	\$51,000	\$51,000	\$20,000	(\$31,000)
Debt Service	\$152,310	\$132,939	\$136,396	\$3,457
<b>TOTAL TAX LEVY</b>	<b>\$973,262</b>	<b>\$1,128,984</b>	<b>\$1,264,462</b>	<b>\$135,478 or 12%</b>

<b>Proposed 2025 GF Expenditures</b>	\$2,467,192
<b>Proposed 2025 GF Revenues</b>	\$2,372,456
<b>Difference</b>	(\$94,736) – Planned Deficit Spending using capital outlay reserves. The budget would be balanced except for planned capital outlay expenditures drawing down previously set aside funding in general fund reserves. Planned Deficit Spending is the intentional drawing down of capital outlay funds previously set aside in the general fund. But for the planned expenditures, the budget would be balanced.

As shown on the Net Tax Capacity (NTC) worksheet, a copy of which is also attached, the NTC available for pay 2025 is lower than what was available for pay 2024. According to Blue Earth County, there are many reasons tax capacity can change. For Eagle Lake this year, the primary reasons are a decrease in residential market valuations of approximately 4% and an increase in the residential homestead market valuation exclusion, which reduced taxable market valuations of residential homestead property.

While there are many factors that go into the budget and line items, what follows are some highlights for your review and information (in no particular order):

**Truth In Taxation:** Truth in Taxation notices are sent to all property owners each November before local units of government finalize their budgets for the coming year. The notice is meant to help property owners understand how property taxes are determined and how they can get involved with local budgeting and taxation. Property owners cannot appeal their property’s market value or classification at the Truth in Taxation meeting. The Truth in Taxation meeting is tentatively scheduled for **Monday, December 2<sup>th</sup> at 6:00 p.m. at City Hall.**

**Fund Balance:** The City consistently maintains a minimum unassigned general fund balance of 50% of the annual budget. A positive fund balance contributes to a favorable bond rating, provides a source of working capital to meet cash flow needs, and offers a cushion for unexpected expenditures or revenue short falls.

**Fire and Public Works Budget Requests:** Requests from the Fire Department and Public Works Department are reflected in the draft budget.

**Certified 2025 Local Government Aid (LGA):** The Minnesota Department of Revenue released the certified Local Government Aid amounts for 2025. The 2025 LGA payments will be made on July 20 and December 26, 2024. **Together, LGA and property taxes account for approximately 80% of general fund revenues. Both are significant sources of income.** The goal of LGA is to help equalize a city’s ability to provide an average level of services at a reasonable property tax rate.

2024 Certified Amount	\$749,370
2025 Certified Amount	\$750,114
<b>Increase from 2024 Amount</b>	<b>\$744.00</b>

**Cost of Living Adjustment (COLA):** Each year, a cost-of-living adjustment is made to wages using the consumer price index (please see attached printout). This is intended to counteract inflation and the average change over time in prices paid by consumers for goods and services. Discussion took place in 2021 that the City retains discretion as to the actual adjustment to wages for cost of living and is not bound by the CPI. This year, the percent change for the Midwest region from July 2023 to July 2024 is 2.7%. Most cities are budgeting anywhere between 3%-4% for a cost-of-living adjustment for 2025. A 3% COLA will be factored into the 2025 budget.

**Wages:** A wage survey was completed in 2024 that resulted in a revamped pay structure. Wages increased anywhere between 6.1%-19.5% depending on position to be average of market comparable. The 2024 scale reflected a 3% step increase and a 3% COLA adjustment. Unless directed differently, a 3% step increase will be factored into the 2025 budget.

**Health Insurance Rates:** We will not know our 2025 rates until October but have been advised by our agent to budget for an 8% increase at this time. It is anticipated that the renewal will be under 10% but budgeting higher until we know for sure.

**2025 Public Employees Retirement Association (PERA):** The 2024 regular legislative session resulted in no changes to employer or employee contributions to either the defined benefit or defined contribution plans.

**Employee Contributions**

Defined Benefit Plan	2024	2025
Coordinated	6.5%	6.5%

**Employer Contributions**

Defined Benefit Plan	2024	2025
Coordinated	7.5%	7.5%

**Social Security and Medicare Withholding for 2025:** The 2025 amounts are not yet available. For 2024, employers paid a Social Security tax rate of 6.2% and a Medicare tax rate of 1.45%. The combined rate of 7.65% is unchanged from 2023.

**Paid Family and Medical Leave:** A new Minnesota law will create a state-administered mandatory paid family and medical leave insurance program beginning January 1, 2026. The

program will provide a number of weeks of partial wage replacement for family and medical leave funded through a payroll tax applied to all employers. The program will be administered by the Minnesota Department of Employment and Economic Development (DEED).

**Enterprise and Debt Service Funds:** City staff will continue working on fine tuning the enterprise and debt service fund budgets and consult with Shannon Sweeney with David Drown Associates on whether an updated rate analysis is needed based on projected operating expenses. We will review the draft budget in detail at the meeting and highlight reasons for the recommended approximate 12% increase over the final levy collected in 2024.

No action is needed this evening as the purpose is to review the budget in a work session format.

  
Jennifer L. Bromeland  
City Administrator

DRAFT

Payable	Preliminary
2024	2025

Eagle Lake City  
 data as of 4/12/2024

Net Tax Capacity (NTC)  
 Preliminary - only for discussion purposes

PAYABLE 2024	
Pay 2024	3,348,172 Total Fully Taxable Tax Capacity (line 1031) 143,660 less TIF Captured (Line 1040) 3,204,512 NTC
Pay 2024 Levy	1,128,984
Pay 2024 Tax Rate	35.23% (approx.) (ave of regular and rur serv dist, if applicable)

WORKING  
 DRAFT

PRELIMINARY PAY 2025 SCENARIO 1	
Pay 2025	3,284,962 Line 1031 Total Fully Taxable 192,758 less Line 1040 TIF Captured 3,092,204 NTC
Proposed Levy Change	12.00% <span style="float: right;">=====&gt; Equates to \$ Amt: \$ 135,478</span>
Pay 2025 Levy	1,264,462 Potential based on Maintained Levy Rate
Pay 2025 Tax Rate	40.89% (approx.) (ave of regular and rur serv dist, if applicable)

SCENARIO 1	
Residential Taxable Market Value	\$300,000
Proposed Tax Rate	40.89%
Estimated City Tax	\$1,226.76

**Historical Information**

Payable Year	Pay 2024	Pay 2023	Pay 2022	Pay 2021	Pay 2020	Pay 2019	Pay 2018	Pay 2017	Pay 2016
Line 1031 Total Fully Taxable	3,348,172	2,767,697	2,506,077	2,332,281	2,294,277	2,230,280	2,046,457	1,777,609	1,660,734
Less Line 1040 TIF Captured	143,660	132,437	123,200	123,850	123,850	123,906	127,965	107,123	101,472
NTC	3,204,512	2,635,260	2,382,877	2,208,431	2,170,427	2,106,374	1,918,492	1,670,486	1,559,262
Levy	1,128,984	973,262	892,901	811,728	755,096	648,719	624,369	642,119	600,111

Approx Tax Rate

35.23%

34.79%

36.76%

37.47%

36.93%

32.54%

38.44%

38.49%

(ave of regular and rur serv dist)

Working  
Draft

CITY OF EAGLE LAKE  
Budget Worksheet - 2025

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
101 GENERAL							
R 101-31000 Property Taxes	\$776,620.98	\$945,045.00	\$3,710.76	\$941,334.24	0.39%	\$1,108,066.00	
R 101-32100 Business Licenses	\$3,075.00	\$3,000.00	\$5,000.00	-\$2,000.00	166.67%	\$3,500.00	
R 101-32210 Building Permits	\$141,357.24	\$75,000.00	\$29,044.19	\$45,955.81	38.73%	\$75,000.00	
R 101-32211 Surcharge - Flat Fee	\$236.50	\$100.00	\$91.00	\$9.00	91.00%	\$100.00	
R 101-32212 Surcharge - Value	\$6,811.00	\$1,500.00	\$738.00	\$762.00	49.20%	\$1,500.00	
R 101-32213 Surcharge - Plumbing	\$63.00	\$75.00	\$6.00	\$69.00	8.00%	\$75.00	
R 101-32214 Surcharge - Mechanical	\$63.00	\$75.00	\$7.00	\$68.00	9.33%	\$75.00	
R 101-32215 Surcharge - Other	\$6.00	\$10.00	\$1.00	\$9.00	10.00%	\$10.00	
R 101-32220 Zoning Permit	\$1,200.00	\$1,150.00	\$1,280.00	-\$130.00	111.30%	\$1,200.00	
R 101-32221 Rental Inspection	\$23,940.00	\$1,000.00	\$1,763.35	-\$763.35	176.34%	\$1,500.00	
R 101-32240 Animal Permits & Licenses	\$1,390.00	\$1,500.00	\$1,099.00	\$401.00	73.27%	\$1,500.00	
R 101-32260 Refunds and Reimbursements	\$61,348.61	\$35,000.00	\$17,957.47	\$17,042.53	51.31%	\$35,000.00	
R 101-33000 Intergovernmental Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-33400 State Grants and Aids	\$0.00	\$25,000.00	\$8,038.07	\$16,961.93	32.15%	\$25,000.00	
R 101-33401 Local Government Aid	\$699,884.00	\$749,370.00	\$410,254.00	\$339,116.00	54.75%	\$750,114.00	
R 101-33405 PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-33418 MN Police Relief Payment	\$32,668.27	\$28,353.00	\$0.00	\$28,353.00	0.00%	\$28,353.00	
R 101-33419 MN Fire Relief Payment	\$0.00	\$23,582.00	\$33,075.98	-\$9,493.98	140.26%	\$33,075.00	
R 101-33428 Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-34107 Administrative Service Fee	\$5,601.50	\$4,000.00	\$2,889.25	\$1,110.75	72.23%	\$4,000.00	
R 101-34110 Planning & Zoning Fees	\$1,784.00	\$1,000.00	\$416.00	\$584.00	41.60%	\$1,000.00	
R 101-34403 Refuse Collection Charges	\$0.00	\$0.00	\$105.00	-\$105.00	0.00%	\$0.00	
R 101-34404 Recycling Collection Charge	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-35000 Fines and Fees	\$2,784.49	\$3,500.00	\$1,005.35	\$2,494.65	28.72%	\$3,500.00	
R 101-36100 Special Assessments	\$863.01	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36101 Indust. Park - N. Lift Station	\$0.00	\$1,926.00	\$0.00	\$1,926.00	0.00%	\$1,926.00	
R 101-36102 Greenfield Assessment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36103 Joan Lane Special Assessment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36104 Lakeview Watermain 13 Sp. As	\$956.29	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36106 Sparrowhawk Sp. Assmt	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36200 Miscellaneous Revenues	\$3,258.65	\$100.00	\$504.00	-\$404.00	504.00%	\$500.00	
R 101-36210 Interest Earnings	\$177,545.90	\$50,000.00	\$109,306.64	-\$59,306.64	218.61%	\$125,000.00	
R 101-36220 Contributions - General	\$8,604.60	\$7,500.00	\$4,040.25	\$3,459.75	53.87%	\$7,500.00	
R 101-36231 Contributions - Park	\$5,902.14	\$5,000.00	\$17,626.44	-\$12,626.44	352.53%	\$15,000.00	
R 101-36232 Contributions - Fire Department	\$54,500.00	\$20,000.00	\$0.00	\$20,000.00	0.00%	\$30,000.00	



Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
R 101-36233 Police - Seizure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36240 Fire Call Revenue	\$4,650.00	\$2,000.00	\$3,530.00	-\$1,530.00	176.50%	\$2,000.00	
R 101-36241 Fire Contract Payment	\$62,660.94	\$62,662.00	\$31,330.62	\$31,331.38	50.00%	\$67,662.00	
R 101-38020 Rental Revenue	\$980.00	\$500.00	\$640.00	-\$140.00	128.00%	\$500.00	
R 101-38021 Wireless Internet Rental Fee	\$19,839.57	\$19,000.00	\$13,357.02	\$5,642.98	70.30%	\$19,000.00	
R 101-38022 Contract For Deed	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38050 Cable TV Franchise Fee	\$20,612.12	\$17,500.00	\$8,692.86	\$8,807.14	49.67%	\$12,000.00	
R 101-38051 Electric Franchise Fee	\$7,895.15	\$9,500.00	\$6,106.39	\$3,393.61	64.28%	\$9,500.00	
R 101-38052 Gas Franchise Fee	\$7,358.10	\$9,300.00	\$5,789.20	\$3,510.80	62.25%	\$9,300.00	
R 101-38053 Solar Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38054 Small Cities Street Money	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38200 Park Dedication	\$1,068.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38201 Eagle Heights Trail Dedication	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38400 Internal Service Fund Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-39101 Sale of Equipment-Material	\$25,608.50	\$0.00	\$6,522.50	-\$6,522.50	0.00%	\$0.00	
R 101-39102 Issuance of Capital Lease	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-39203 Transfer from Other Fund	\$0.00	\$44,560.00	\$44,560.00	\$0.00	100.00%	\$0.00	
R 101-39400 Escrow Funds Received	\$13.21	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$2,161,149.77	\$2,147,808.00	\$768,487.34	\$1,379,320.66		\$2,372,456.00	
201 STORM WATER DRAINAGE							
R 201-32219 SWPPP Review	\$1,000.00	\$2,000.00	\$600.00	\$1,400.00	30.00%	\$1,000.00	
R 201-32260 Refunds and Reimbursements	\$0.00	\$1,050.00	\$0.00	\$1,050.00	0.00%	\$48,680.00	
R 201-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 201-37100 Sales for Services	\$56,618.92	\$64,803.00	\$51,094.20	\$13,708.80	78.85%	\$64,803.00	
R 201-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 201-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
201 STORM WATER DRAINAGE	\$57,618.92	\$67,853.00	\$51,694.20	\$16,158.80		\$114,483.00	
202 RECYCLING UTILITY							
R 202-34404 Recycling Collection Charge	\$60,194.12	\$63,000.00	\$43,450.96	\$19,549.04	68.97%	\$63,000.00	
202 RECYCLING UTILITY	\$60,194.12	\$63,000.00	\$43,450.96	\$19,549.04		\$63,000.00	
203 REFUSE UTILITY							
R 203-34403 Refuse Collection Charges	\$195,380.59	\$181,000.00	\$142,855.48	\$38,144.52	78.93%	\$181,000.00	
203 REFUSE UTILITY	\$195,380.59	\$181,000.00	\$142,855.48	\$38,144.52		\$181,000.00	
206 ECONOMIC DEVELOPMENT AUTHORITY							
R 206-31000 Property Taxes	\$50,758.81	\$15,000.00	\$239.32	\$14,760.68	1.60%	\$15,000.00	
R 206-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 206-36210 Interest Earnings	\$10,607.98	\$1,000.00	\$5,919.76	-\$4,919.76	591.98%	\$5,000.00	
R 206-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
R 206-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 206-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
206 ECONOMIC DEVELOPMENT AUTHORITY	\$61,366.79	\$16,000.00	\$6,159.08	\$9,840.92		\$20,000.00	
207 EDA REVOLVING LOAN FUND							
R 207-34900 Fromm EDA Loan 2013 Principal	\$0.00	\$0.00	\$1,028.69	-\$1,028.69	0.00%	\$1,028.00	
R 207-34901 Fromm EDA Loan 2013 Interest	\$1,037.84	\$0.00	\$981.72	-\$981.72	0.00%	\$981.00	
R 207-34902 Loan Repayment-Miller	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 207-34920 Blue Earth County Loan to City	\$18,723.11	\$0.00	\$0.00	\$0.00	0.00%	\$586.00	
R 207-36210 Interest Earnings	\$729.45	\$0.00	\$586.43	-\$586.43	0.00%	\$0.00	
R 207-36211 EDA Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 207-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
207 EDA REVOLVING LOAN FUND	\$20,490.40	\$0.00	\$2,596.84	-\$2,596.84		\$2,595.00	
208 ACCOUNT TO CLOSE FOR PARKWAY							
R 208-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
208 ACCOUNT TO CLOSE FOR PARKWAY	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
210 SMALL CITIES GRANT FUND							
R 210-32260 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 210-36210 Interest Earnings	\$72.54	\$0.00	\$53.72	-\$53.72	0.00%	\$50.00	
210 SMALL CITIES GRANT FUND	\$72.54	\$0.00	\$53.72	-\$53.72		\$50.00	
221 TAX INCREMENT DIST. 1-2 CEDAR							
R 221-31050 Tax Increments	\$104,010.76	\$96,586.00	\$0.00	\$96,586.00	0.00%	\$95,427.00	
221 TAX INCREMENT DIST. 1-2 CEDAR	\$104,010.76	\$96,586.00	\$0.00	\$96,586.00		\$95,427.00	
222 TAX ABATEMENT-AUTUMN WIND							
R 222-31051 Property Tax - Tax Abatement	\$0.00	\$35,904.00	\$0.00	\$35,904.00	0.00%	\$0.00	
222 TAX ABATEMENT-AUTUMN WIND	\$0.00	\$35,904.00	\$0.00	\$35,904.00		\$0.00	
223 TIF 3-1 704-708 PARKWAY AVE							
R 223-31050 Tax Increments	\$11,767.21	\$11,787.00	\$0.00	\$11,787.00	0.00%	\$11,787.00	
R 223-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 223-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
223 TIF 3-1 704-708 PARKWAY AVE	\$11,767.21	\$11,787.00	\$0.00	\$11,787.00		\$11,787.00	
224 TIF 3-2 FOX MEADOWS							
R 224-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
224 TIF 3-2 FOX MEADOWS	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
250 AMERICA RESCUE PLAN							
R 250-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
250 AMERICA RESCUE PLAN	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
255 PUBLIC SAETY AID							
R 255-33400 State Grants and Aids	\$143,621.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
255 PUBLIC SAETY AID	\$143,621.00	\$0.00	\$0.00	\$0.00		\$0.00	
310 RETIRED-CATE STREET							
R 310-31000 Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 310-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
310 RETIRED-CATE STREET	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
311 RETIRED-CITY FACILITIES							
R 311-31000 Property Taxes	\$52,543.09	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 311-39203 Transfer from Other Fund	\$537.33	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
311 RETIRED-CITY FACILITIES	\$53,080.42	\$0.00	\$0.00	\$0.00		\$0.00	
326 PFA							
R 326-31000 Property Taxes	\$38,302.06	\$0.00	\$537.33	-\$537.33	0.00%	\$0.00	
R 326-36100 Special Assessments	\$11,394.25	\$0.00	\$784.55	-\$784.55	0.00%	\$0.00	
R 326-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 326-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
326 PFA	\$49,696.31	\$0.00	\$1,321.88	-\$1,321.88		\$0.00	
327 RETIRED-LINDA DR EXTENSION							
R 327-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
327 RETIRED-LINDA DR EXTENSION	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
328 RETIRED STORM SEWER IMPROV2010							
R 328-31000 Property Taxes	\$76.81	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
328 RETIRED STORM SEWER IMPROV2010	\$76.81	\$0.00	\$0.00	\$0.00		\$0.00	
329 RETIRED-JOAN LANE REFUND 2021B							
R 329-31000 Property Taxes	\$22,702.15	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 329-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
329 RETIRED-JOAN LANE REFUND 2021B	\$22,702.15	\$0.00	\$0.00	\$0.00		\$0.00	
330 2ND, LINDA, STORM 2017A CROSSO							
R 330-31000 Property Taxes	\$14,763.37	\$50,599.00	\$0.00	\$50,599.00	0.00%	\$50,599.00	
R 330-36100 Special Assessments	\$5,997.68	\$17,531.00	\$0.00	\$17,531.00	0.00%	\$17,531.00	
R 330-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 330-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
330 2ND, LINDA, STORM 2017A CROSSO	\$20,761.05	\$68,130.00	\$0.00	\$68,130.00		\$68,130.00	
331 CSAH 27/AGENCY ST 2021A							
R 331-31000 Property Taxes	\$10,380.16	\$9,283.00	\$0.00	\$9,283.00	0.00%	\$9,283.00	
R 331-36100 Special Assessments	\$25,573.93	\$39,706.00	\$15,425.54	\$24,280.46	38.85%	\$39,706.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
R 331-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 331-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
331 CSAH 27/AGENCY ST 2021A	\$35,954.09	\$48,989.00	\$15,425.54	\$33,563.46		\$48,989.00	
332 FACILITIES 2021B							
R 332-31000 Property Taxes	\$7,380.45	\$73,176.00	\$0.00	\$73,176.00	0.00%	\$0.00	
R 332-36100 Special Assessments	\$10,346.63	\$0.00	\$177.40	-\$177.40	0.00%	\$0.00	
R 332-39203 Transfer from Other Fund	\$100,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 332-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
332 FACILITIES 2021B	\$117,727.08	\$73,176.00	\$177.40	\$72,998.60		\$0.00	
335 WATER TOWER REHAB 2023							
R 335-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
335 WATER TOWER REHAB 2023	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
431 AGENCY RECONSTRUCTION-CSAH 27							
R 431-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 431-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 431-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
431 AGENCY RECONSTRUCTION-CSAH 27	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
435 WATER TOWER REHAB							
R 435-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 435-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
435 WATER TOWER REHAB	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
601 WATER FUND							
R 601-31300 State Sales and Use Tax	\$1,872.25	\$550.00	\$354.73	\$195.27	64.50%	\$550.00	
R 601-31301 County Sales and Use Tax	\$143.06	\$40.00	\$25.79	\$14.21	64.48%	\$40.00	
R 601-33405 PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-34407 Area Charges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-36200 Miscellaneous Revenues	\$290.00	\$500.00	\$290.00	\$210.00	58.00%	\$500.00	
R 601-37100 Sales for Services	\$455,946.71	\$459,175.00	\$296,762.10	\$162,412.90	64.63%	\$491,360.00	
R 601-37110 Water Meter Sales	\$26,113.45	\$10,000.00	\$5,054.50	\$4,945.50	50.55%	\$10,000.00	
R 601-37170 Hook Up Fee	\$20,500.00	\$6,600.00	\$1,500.00	\$5,100.00	22.73%	\$7,079.00	
R 601-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-39203 Transfer from Other Fund	\$99,690.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
601 WATER FUND	\$604,555.47	\$476,865.00	\$303,987.12	\$172,877.88		\$509,529.00	
602 SEWER FUND							
R 602-32260 Refunds and Reimbursements	\$19,623.63	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
R 602-33405 PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-34407 Area Charges	\$400.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-37100 Sales for Services	\$486,689.46	\$535,600.00	\$356,012.56	\$179,587.44	66.47%	\$557,024.00	
R 602-37170 Hook Up Fee	\$16,400.00	\$5,200.00	\$1,200.00	\$4,000.00	23.08%	\$5,408.00	
R 602-37255 I & I Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-37260 Late Fees	\$10,597.68	\$8,000.00	\$5,956.27	\$2,043.73	74.45%	\$8,653.00	
R 602-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
602 SEWER FUND	\$533,710.77	\$548,800.00	\$363,168.83	\$185,631.17		\$571,085.00	
	\$4,253,936.25	\$3,835,898.00	\$1,699,378.39	\$2,136,519.61		\$4,058,531.00	
00000 No Department							
201 STORM WATER DRAINAGE							
E 201-00000-100 Wages and Salaries (GENERAL)	\$21,762.59	\$23,458.00	\$14,626.65	\$8,831.35	62.35%	\$24,827.00	
E 201-00000-121 PERA	\$1,682.18	\$1,762.00	\$1,094.36	\$667.64	62.11%	\$1,864.00	
E 201-00000-122 FICA	\$1,176.13	\$1,455.00	\$821.07	\$633.93	56.43%	\$1,539.00	
E 201-00000-123 Medicare	\$275.07	\$340.00	\$192.03	\$147.97	56.48%	\$360.00	
E 201-00000-131 Employer Paid Health	\$0.00	\$7,595.00	\$0.00	\$7,595.00	0.00%	\$6,460.00	
E 201-00000-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 201-00000-133 Employer Paid Dental	\$0.00	\$600.00	\$0.00	\$600.00	0.00%	\$438.00	
E 201-00000-210 Operating Supplies (GENERAL)	\$1,816.64	\$1,500.00	\$452.44	\$1,047.56	30.16%	\$2,000.00	
E 201-00000-212 Fuel	\$1,910.92	\$2,000.00	\$162.00	\$1,838.00	8.10%	\$2,500.00	
E 201-00000-220 Repair/Maint. Supply (GENERAL)	\$6,231.47	\$9,250.00	\$4,365.10	\$4,884.90	47.19%	\$10,000.00	
E 201-00000-300 Professional Svcs (GENERAL)	\$3,837.69	\$20,000.00	\$9,294.72	\$10,705.28	46.47%	\$68,680.00	
E 201-00000-320 Communications (GENERAL)	\$2,435.89	\$800.00	\$461.42	\$338.58	57.68%	\$800.00	
E 201-00000-430 Miscellaneous (GENERAL)	\$759.78	\$0.00	\$0.00	\$0.00	0.00%	\$500.00	
E 201-00000-437 Clothing Allowance	\$870.79	\$750.00	\$577.25	\$172.75	76.97%	\$800.00	
E 201-00000-438 Meeting & Education	\$1,143.00	\$2,000.00	\$20.00	\$1,980.00	1.00%	\$2,500.00	
E 201-00000-510 Capital Outlay-Actual Expense	\$11,004.00	\$11,000.00	\$153.00	\$10,847.00	1.39%	\$11,000.00	
E 201-00000-550 Capital Outlay - Set Aside	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	\$10,000.00	
E 201-00000-721 Transfer Out	\$0.00	\$8,892.00	\$0.00	\$8,892.00	0.00%	\$9,336.00	
201 STORM WATER DRAINAGE	\$54,906.15	\$101,402.00	\$32,220.04	\$69,181.96		\$153,604.00	
202 RECYCLING UTILITY							
E 202-00000-386 Recycling Collection Expense	\$60,091.17	\$60,503.00	\$38,444.47	\$22,058.53	63.54%	\$60,503.00	
E 202-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
202 RECYCLING UTILITY	\$60,091.17	\$60,503.00	\$38,444.47	\$22,058.53		\$60,503.00	
203 REFUSE UTILITY							
E 203-00000-105 Board & Commission Wages	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
E 203-00000-384 Refuse Collection Expense	\$171,969.28	\$167,310.00	\$112,263.74	\$55,046.26	67.10%	\$167,310.00	
E 203-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
203 REFUSE UTILITY	\$171,969.28	\$167,310.00	\$112,263.74	\$55,046.26		\$167,310.00	
206 ECONOMIC DEVELOPMENT AUTHORITY							
E 206-00000-300 Professional Svcs (GENERAL)	\$15,840.16	\$0.00	\$0.00	\$0.00	0.00%	\$15,000.00	
E 206-00000-430 Miscellaneous (GENERAL)	\$429.09	\$500.00	\$15.48	\$484.52	3.10%	\$500.00	
E 206-00000-433 Dues and Subscriptions	\$7,187.58	\$8,084.00	\$8,051.58	\$32.42	99.60%	\$9,127.00	
E 206-00000-438 Meeting & Education	\$202.64	\$100.00	\$42.98	\$57.02	42.98%	\$250.00	
E 206-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
206 ECONOMIC DEVELOPMENT AUTHORITY	\$23,659.47	\$8,684.00	\$8,110.04	\$573.96		\$24,877.00	
207 EDA REVOLVING LOAN FUND							
E 207-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 207-00000-450 Loan Forgiveness	\$515.80	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 207-00000-497 EDA Loan Issuance	\$3,297.36	\$0.00	\$10,294.69	-\$10,294.69	0.00%	\$0.00	
E 207-00000-498 Loan Payment to Blue Earth Cou	\$0.00	\$1,206.00	\$657.10	\$548.90	54.49%	\$1,206.00	
E 207-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
207 EDA REVOLVING LOAN FUND	\$3,813.16	\$1,206.00	\$10,951.79	-\$9,745.79		\$1,206.00	
208 ACCOUNT TO CLOSE FOR PARKWAY							
E 208-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
208 ACCOUNT TO CLOSE FOR PARKWAY	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
221 TAX INCREMENT DIST. 1-2 CEDAR							
E 221-00000-300 Professional Svcs (GENERAL)	\$1,053.21	\$1,054.00	\$868.81	\$185.19	82.43%	\$1,054.00	
E 221-00000-352 Publications	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 221-00000-442 Tax Increment Payment	\$98,810.22	\$94,592.00	\$0.00	\$94,592.00	0.00%	\$94,592.00	
E 221-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
221 TAX INCREMENT DIST. 1-2 CEDAR	\$99,863.43	\$95,646.00	\$868.81	\$94,777.19		\$95,646.00	
222 TAX ABATEMENT-AUTUMN WIND							
E 222-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 222-00000-443 Tax Abatement Payment	\$35,904.00	\$35,904.00	\$35,904.00	\$0.00	100.00%	\$0.00	
222 TAX ABATEMENT-AUTUMN WIND	\$35,904.00	\$35,904.00	\$35,904.00	\$0.00		\$0.00	
223 TIF 3-1 704-708 PARKWAY AVE							
E 223-00000-430 Miscellaneous (GENERAL)	\$1,053.22	\$1,054.00	\$868.81	\$185.19	82.43%	\$1,054.00	
E 223-00000-721 Transfer Out	\$0.00	\$0.00	\$44,560.00	-\$44,560.00	0.00%	\$0.00	
223 TIF 3-1 704-708 PARKWAY AVE	\$1,053.22	\$1,054.00	\$45,428.81	-\$44,374.81		\$1,054.00	
224 TIF 3-2 FOX MEADOWS							
E 224-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$868.81	-\$868.81	0.00%	\$0.00	
E 224-00000-442 Tax Increment Payment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
224 TIF 3-2 FOX MEADOWS	\$0.00	\$0.00	\$868.81	-\$868.81		\$0.00	
250 AMERICA RESCUE PLAN							
E 250-00000-210 Operating Supplies (GENERAL)	\$153,303.29	\$0.00	\$80,289.33	-\$80,289.33	0.00%	\$0.00	
E 250-00000-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$1,496.96	-\$1,496.96	0.00%	\$0.00	
E 250-00000-721 Transfer Out	\$99,690.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
250 AMERICA RESCUE PLAN	\$252,993.29	\$0.00	\$81,786.29	-\$81,786.29		\$0.00	
255 PUBLIC SAFETY AID							
E 255-00000-210 Operating Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
255 PUBLIC SAFETY AID	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
326 PFA							
E 326-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 326-00000-601 Debt Srv Bond Principal	\$28,000.00	\$28,000.00	\$28,000.00	\$0.00	100.00%	\$28,000.00	
E 326-00000-611 Bond Interest	\$3,877.48	\$3,418.00	\$3,417.44	\$0.56	99.98%	\$3,418.00	
E 326-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
326 PFA	\$31,877.48	\$31,418.00	\$31,417.44	\$0.56		\$31,418.00	
330 2ND, LINDA, STORM 2017A GROSSO							
E 330-00000-300 Professional Svcs (GENERAL)	\$985.00	\$435.00	\$1,045.00	-\$610.00	240.23%	\$435.00	
E 330-00000-430 Miscellaneous (GENERAL)	\$495.00	\$495.00	\$0.00	\$495.00	0.00%	\$495.00	
E 330-00000-601 Debt Srv Bond Principal	\$55,000.00	\$60,000.00	\$60,000.00	\$0.00	100.00%	\$60,000.00	
E 330-00000-611 Bond Interest	\$8,638.75	\$8,130.00	\$7,485.00	\$645.00	92.07%	\$8,130.00	
E 330-00000-730 Cost of Issuance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
330 2ND, LINDA, STORM 2017A GROSSO	\$65,118.75	\$69,060.00	\$68,530.00	\$530.00		\$69,060.00	
331 CSAH 27/AGENCY ST 2021A							
E 331-00000-300 Professional Svcs (GENERAL)	\$500.00	\$750.00	\$500.00	\$250.00	66.67%	\$750.00	
E 331-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 331-00000-601 Debt Srv Bond Principal	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	100.00%	\$80,000.00	
E 331-00000-611 Bond Interest	\$14,080.00	\$18,390.00	\$13,760.00	\$4,630.00	74.82%	\$18,390.00	
331 CSAH 27/AGENCY ST 2021A	\$94,580.00	\$99,140.00	\$94,260.00	\$4,880.00		\$99,140.00	
332 FACILITIES 2021B							
E 332-00000-300 Professional Svcs (GENERAL)	\$300.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 332-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 332-00000-601 Debt Srv Bond Principal	\$188,000.00	\$162,000.00	\$162,000.00	\$0.00	100.00%	\$162,000.00	
E 332-00000-611 Bond Interest	\$12,210.00	\$10,285.00	\$10,285.00	\$0.00	100.00%	\$10,285.00	
332 FACILITIES 2021B	\$200,510.00	\$172,285.00	\$172,285.00	\$0.00		\$172,285.00	
335 WATER TOWER REHAB 2023							
E 335-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 335-00000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
E 335-00000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
335 WATER TOWER REHAB 2023	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
431 AGENCY RECONSTRUCTION-CSAH 27							
E 431-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 431-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 431-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 431-00000-730 Cost of Issuance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
431 AGENCY RECONSTRUCTION-CSAH 27	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
435 WATER TOWER REHAB							
E 435-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$168,742.00	-\$168,742.00	0.00%	\$0.00	
E 435-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
435 WATER TOWER REHAB	\$0.00	\$0.00	\$168,742.00	-\$168,742.00		\$0.00	
601 WATER FUND							
E 601-00000-100 Wages and Salaries (GENERAL)	\$83,222.40	\$127,328.00	\$79,197.27	\$48,130.73	62.20%	\$134,381.00	
E 601-00000-121 PERA	\$9,096.63	\$9,550.00	\$5,926.38	\$3,623.62	62.06%	\$10,105.00	
E 601-00000-122 FICA	\$6,392.04	\$7,894.00	\$4,466.91	\$3,427.09	56.59%	\$8,354.00	
E 601-00000-123 Medicare	\$1,494.91	\$1,846.00	\$1,044.67	\$801.33	56.59%	\$1,953.00	
E 601-00000-131 Employer Paid Health	\$18,396.74	\$30,377.00	\$12,707.64	\$17,669.36	41.83%	\$25,843.00	
E 601-00000-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-133 Employer Paid Dental	\$1,340.29	\$2,399.00	\$656.16	\$1,742.84	27.35%	\$1,755.00	
E 601-00000-142 Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-151 Work Comp Premium	\$11,151.75	\$11,299.00	\$1,015.25	\$10,283.75	8.99%	\$13,703.00	
E 601-00000-190 Pension Expense	\$3,682.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-210 Operating Supplies (GENERAL)	\$68,310.75	\$55,000.00	\$23,217.18	\$31,782.82	42.21%	\$57,000.00	
E 601-00000-212 Fuel	\$1,224.54	\$1,000.00	\$90.01	\$909.99	9.00%	\$1,000.00	
E 601-00000-220 Repair/Maint Supply (GENERAL)	\$9,431.75	\$22,000.00	\$531.84	\$21,468.16	2.42%	\$22,000.00	
E 601-00000-300 Professional Svcs (GENERAL)	\$33,582.69	\$30,000.00	\$13,995.27	\$16,004.73	46.65%	\$32,000.00	
E 601-00000-320 Communications (GENERAL)	\$6,237.77	\$4,000.00	\$6,520.91	-\$2,520.91	163.02%	\$7,500.00	
E 601-00000-362 Property & Liability Ins	\$18,102.88	\$12,452.00	\$6.50	\$12,445.50	0.05%	\$13,860.00	
E 601-00000-381 Electric Utilities	\$27,581.66	\$23,000.00	\$10,565.35	\$12,434.65	45.94%	\$25,300.00	
E 601-00000-383 Gas Utility	\$1,453.11	\$2,500.00	\$1,260.15	\$1,239.85	50.41%	\$2,750.00	
E 601-00000-420 Depreciation	\$61,654.45	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-430 Miscellaneous (GENERAL)	\$13,449.78	\$0.00	\$110.00	-\$110.00	0.00%	\$0.00	
E 601-00000-433 Dues and Subscriptions	\$433.00	\$500.00	\$410.00	\$90.00	82.00%	\$500.00	
E 601-00000-437 Clothing Allowance	\$870.87	\$750.00	\$577.25	\$172.75	76.97%	\$800.00	
E 601-00000-438 Meeting & Education	\$18.00	\$2,500.00	\$1,418.22	\$1,081.78	56.73%	\$2,500.00	
E 601-00000-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-441 State Sales Tax	\$5,232.00	\$0.00	\$2,110.00	-\$2,110.00	0.00%	\$2,500.00	
E 601-00000-444 County Sales Tax	\$478.00	\$150.00	\$201.00	-\$51.00	134.00%	\$500.00	



Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
E 601-00000-499 Amortization Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-510 Capital Outlay-Actual Expense	\$18,242.65	\$11,000.00	\$6,845.31	\$4,154.69	62.23%	\$11,000.00	
E 601-00000-550 Capital Outlay - Set Aside	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	\$10,000.00	
E 601-00000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$39,000.00	-\$39,000.00	0.00%	\$0.00	
E 601-00000-611 Bond Interest	\$16,203.48	\$0.00	\$16,593.75	-\$16,593.75	0.00%	\$0.00	
E 601-00000-721 Transfer Out	\$49,999.99	\$176,849.00	-\$0.01	\$176,849.01	0.00%	\$176,293.00	
601 WATER FUND	\$467,284.13	\$542,394.00	\$228,467.01	\$313,926.99		\$563,597.00	
602 SEWER FUND							
E 602-00000-100 Wages and Salaries (GENERAL)	\$84,368.38	\$127,328.00	\$79,192.63	\$48,135.37	62.20%	\$134,381.00	
E 602-00000-121 PERA	\$9,094.53	\$9,550.00	\$5,925.88	\$3,624.12	62.05%	\$10,105.00	
E 602-00000-122 FICA	\$6,390.65	\$7,894.00	\$4,466.70	\$3,427.30	56.58%	\$8,354.00	
E 602-00000-123 Medicare	\$1,494.59	\$1,846.00	\$1,044.64	\$801.36	56.59%	\$1,953.00	
E 602-00000-131 Employer Paid Health	\$18,396.74	\$30,377.00	\$12,707.61	\$17,669.39	41.83%	\$25,843.00	
E 602-00000-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-133 Employer Paid Dental	\$1,340.27	\$2,399.00	\$656.09	\$1,742.91	27.35%	\$1,755.00	
E 602-00000-151 Work Comp Premium	\$11,151.75	\$11,299.00	\$1,015.25	\$10,283.75	8.99%	\$13,703.00	
E 602-00000-190 Pension Expense	\$3,457.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-210 Operating Supplies (GENERAL)	\$5,529.79	\$7,000.00	\$3,297.16	\$3,702.84	47.10%	\$7,500.00	
E 602-00000-212 Fuel	\$999.54	\$1,000.00	\$105.94	\$894.06	10.59%	\$1,000.00	
E 602-00000-220 Repair/Maint Supply (GENERAL)	\$10,507.80	\$18,000.00	\$3,531.51	\$14,468.49	19.62%	\$18,000.00	
E 602-00000-300 Professional Srvs (GENERAL)	\$31,625.85	\$35,000.00	\$30,389.31	\$4,610.69	86.83%	\$39,000.00	
E 602-00000-320 Communications (GENERAL)	\$4,156.99	\$4,000.00	\$2,288.60	\$1,711.40	57.22%	\$4,000.00	
E 602-00000-362 Property & Liability Ins	\$18,102.88	\$12,452.00	\$6.50	\$12,445.50	0.05%	\$13,860.00	
E 602-00000-381 Electric Utilities	\$11,123.07	\$12,000.00	\$5,928.11	\$6,071.89	49.40%	\$13,200.00	
E 602-00000-383 Gas Utility	\$926.06	\$2,000.00	\$861.87	\$1,138.13	43.09%	\$2,200.00	
E 602-00000-385 Mankato User Charge Fee	\$218,555.21	\$218,324.00	\$102,319.92	\$116,004.08	46.87%	\$218,324.00	
E 602-00000-420 Depreciation	\$47,944.17	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-430 Miscellaneous (GENERAL)	\$759.78	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-437 Clothing Allowance	\$870.90	\$750.00	\$577.27	\$172.73	76.97%	\$800.00	
E 602-00000-438 Meeting & Education	\$888.09	\$2,500.00	\$0.00	\$2,500.00	0.00%	\$2,500.00	
E 602-00000-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-510 Capital Outlay-Actual Expense	-\$20,061.87	\$11,000.00	\$153.00	\$10,847.00	1.39%	\$11,000.00	
E 602-00000-550 Capital Outlay - Set Aside	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	\$10,000.00	
E 602-00000-721 Transfer Out	\$50,000.00	\$50,000.00	\$0.11	\$49,999.89	0.00%	\$50,000.00	
602 SEWER FUND	\$517,622.17	\$574,719.00	\$254,468.10	\$320,250.90		\$587,478.00	
00000 No Department	\$2,081,245.70	\$1,960,725.00	\$1,385,016.35	\$575,708.65		\$2,027,178.00	
41000 General Government (GENERAL)							
101 GENERAL							

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
E 101-41000-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-123 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-131 Employer Paid Health	\$73,781.72	\$69,500.00	\$50,951.10	\$18,548.90	73.31%	\$75,060.00	
E 101-41000-132 Employer Paid Health Savings	\$22,966.67	\$36,171.00	\$14,950.00	\$21,221.00	41.33%	\$35,150.00	
E 101-41000-133 Employer Paid Dental	\$5,361.16	\$6,596.00	\$2,624.56	\$3,971.44	39.79%	\$7,124.00	
E 101-41000-151 Work Comp Premium	\$22,303.50	\$23,000.00	\$2,030.50	\$20,969.50	8.83%	\$27,893.00	
E 101-41000-300 Professional Svcs (GENERAL)	\$2,271.75	\$2,500.00	\$154.00	\$2,346.00	6.16%	\$2,500.00	
E 101-41000-362 Property & Liability Ins	\$36,205.44	\$25,000.00	\$13.00	\$24,987.00	0.05%	\$28,000.00	
E 101-41000-400 CD purchase	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-430 Miscellaneous (GENERAL)	\$3,326.98	\$20,000.00	\$3,164.32	\$16,835.68	15.82%	\$20,000.00	
E 101-41000-433 Dues and Subscriptions	\$11,802.08	\$14,000.00	\$9,099.04	\$4,900.96	64.99%	\$17,000.00	
E 101-41000-438 Meeting & Education	\$0.00	\$0.00	\$125.00	-\$125.00	0.00%	\$0.00	
E 101-41000-445 Summer Sounds	\$6,315.15	\$10,000.00	\$12,450.56	-\$2,450.56	124.51%	\$15,000.00	
E 101-41000-510 Capital Outlay-Actual Expense	\$2,550.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-550 Capital Outlay - Set Aside	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%	\$2,500.00	
E 101-41000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-740 ESCROW FUNDS RETURNED	-\$0.50	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$186,883.95	\$209,267.00	\$95,562.08	\$113,704.92		\$230,227.00	
41000 General Government (GENERAL)	\$186,883.95	\$209,267.00	\$95,562.08	\$113,704.92		\$230,227.00	
41100 City Council							
101 GENERAL							
E 101-41100-100 Wages and Salaries (GENERAL)	\$16,090.00	\$14,400.00	\$8,800.00	\$5,600.00	61.11%	\$16,400.00	
E 101-41100-108 Video Intern Wages	\$480.00	\$640.00	\$80.00	\$560.00	12.50%	\$500.00	
E 101-41100-121 PERA	\$0.00	\$1,080.00	\$0.00	\$1,080.00	0.00%	\$1,230.00	
E 101-41100-122 FICA	\$1,027.34	\$892.00	\$550.56	\$341.44	61.72%	\$1,020.00	
E 101-41100-123 Medicare	\$240.27	\$209.00	\$128.76	\$80.24	61.61%	\$240.00	
E 101-41100-438 Meeting & Education	\$501.38	\$2,000.00	\$535.00	\$1,465.00	26.75%	\$5,000.00	
101 GENERAL	\$18,338.99	\$19,221.00	\$10,094.32	\$9,126.68		\$24,390.00	
41100 City Council	\$18,338.99	\$19,221.00	\$10,094.32	\$9,126.68		\$24,390.00	
41200 Mayor							
101 GENERAL							
E 101-41200-100 Wages and Salaries (GENERAL)	\$5,250.00	\$4,800.00	\$2,900.00	\$1,900.00	60.42%	\$5,300.00	
E 101-41200-121 PERA	\$0.00	\$360.00	\$0.00	\$360.00	0.00%	\$400.00	
E 101-41200-122 FICA	\$325.50	\$298.00	\$179.80	\$118.20	60.34%	\$330.00	
E 101-41200-123 Medicare	\$76.15	\$70.00	\$42.06	\$27.94	60.09%	\$77.00	
E 101-41200-438 Meeting & Education	\$1,882.84	\$2,500.00	\$2,389.24	\$110.76	95.57%	\$5,000.00	
101 GENERAL	\$7,534.49	\$8,028.00	\$5,511.10	\$2,516.90		\$11,107.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
41200 Mayor	\$7,534.49	\$8,028.00	\$5,511.10	\$2,516.90		\$11,107.00	
41400 Elections							
101 GENERAL							
E 101-41400-100 Wages and Salaries (GENERAL)	\$481.85	\$2,811.00	\$558.78	\$2,252.22	19.88%	\$600.00	
E 101-41400-122 FICA	\$29.87	\$175.00	\$34.64	\$140.36	19.79%	\$38.00	
E 101-41400-123 Medicare	\$6.99	\$41.00	\$8.10	\$32.90	19.76%	\$8.00	
E 101-41400-430 Miscellaneous (GENERAL)	\$1,883.87	\$2,000.00	\$81.70	\$1,918.30	4.09%	\$2,000.00	
E 101-41400-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$2,402.58	\$5,027.00	\$683.22	\$4,343.78		\$2,646.00	
41400 Elections	\$2,402.58	\$5,027.00	\$683.22	\$4,343.78		\$2,646.00	
41500 Administration							
101 GENERAL							
E 101-41500-100 Wages and Salaries (GENERAL)	\$101,846.31	\$98,169.00	\$62,515.39	\$35,653.61	63.68%	\$104,117.00	
E 101-41500-121 PERA	\$7,344.88	\$7,363.00	\$4,664.48	\$2,698.52	63.35%	\$7,808.00	
E 101-41500-122 FICA	\$4,783.24	\$6,087.00	\$3,270.47	\$2,816.53	53.73%	\$6,456.00	
E 101-41500-123 Medicare	\$1,118.64	\$1,424.00	\$764.86	\$659.14	53.71%	\$1,510.00	
E 101-41500-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-210 Operating Supplies (GENERAL)	\$11,655.80	\$9,500.00	\$4,519.03	\$4,980.97	47.57%	\$9,500.00	
E 101-41500-320 Communications (GENERAL)	\$4,531.48	\$6,000.00	\$3,382.60	\$2,617.40	56.38%	\$6,000.00	
E 101-41500-351 Legal Notices-Public Hearings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-352 Publications	\$548.86	\$1,500.00	\$273.84	\$1,226.16	18.26%	\$1,000.00	
E 101-41500-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-390 Operating Agreement-ASA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-430 Miscellaneous (GENERAL)	\$385.80	\$0.00	\$266.10	-\$266.10	0.00%	\$0.00	
E 101-41500-433 Dues and Subscriptions	\$50.00	\$0.00	\$50.00	-\$50.00	0.00%	\$0.00	
E 101-41500-438 Meeting & Education	\$2,476.69	\$5,500.00	\$4,161.63	\$1,338.37	75.67%	\$8,000.00	
E 101-41500-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-602 Capital Principal	\$1,228.75	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-605 Capital Lease Issued	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-612 Capital Interest	\$25.25	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$135,995.70	\$135,543.00	\$83,868.40	\$51,674.60		\$144,391.00	
41500 Administration	\$135,995.70	\$135,543.00	\$83,868.40	\$51,674.60		\$144,391.00	
41600 Professional							

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
101 GENERAL							
E 101-41600-300 Professional Svcs (GENERAL)	\$6,276.96	\$27,465.00	\$26,675.14	\$789.86	97.12%	\$30,000.00	
E 101-41600-301 Auditing and Acct g Services	\$29,900.00	\$32,000.00	\$29,424.00	\$2,576.00	91.95%	\$35,000.00	
E 101-41600-303 Engineering Fees	\$17,927.37	\$7,500.00	\$6,635.00	\$865.00	88.47%	\$7,500.00	
E 101-41600-304 Legal Fees	\$30,651.39	\$30,000.00	\$7,574.00	\$22,426.00	25.25%	\$25,000.00	
E 101-41600-310 Computer Technical Support	\$42,798.28	\$40,000.00	\$27,114.85	\$12,885.15	67.79%	\$45,000.00	
E 101-41600-311 Buidling Inspector Fees	\$78,864.27	\$35,000.00	\$43,031.19	-\$8,031.19	122.95%	\$40,000.00	
E 101-41600-313 State Surcharge Fee	\$3,496.85	\$1,500.00	\$1,550.76	-\$50.76	103.38%	\$1,750.00	
E 101-41600-314 Service Agreements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41600-315 City History	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41600-316 Payroll Processing	\$5,907.27	\$6,500.00	\$3,164.51	\$3,335.49	48.68%	\$6,500.00	
E 101-41600-433 Dues and Subscriptions	\$5,105.00	\$5,500.00	\$1,000.00	\$4,500.00	18.18%	\$1,500.00	
101 GENERAL	\$220,927.39	\$185,465.00	\$146,169.45	\$39,295.55		\$192,250.00	
41600 Professional	\$220,927.39	\$185,465.00	\$146,169.45	\$39,295.55		\$192,250.00	
41800 Planning & Zoning Comm. Devel.							
101 GENERAL							
E 101-41800-100 Wages and Salaries (GENERAL)	\$34,758.50	\$54,000.00	\$33,289.63	\$20,710.37	61.65%	\$57,262.00	
E 101-41800-102 Overtime	\$0.00	\$500.00	\$0.00	\$500.00	0.00%	\$500.00	
E 101-41800-121 PERA	\$0.00	\$4,088.00	\$0.00	\$4,088.00	0.00%	\$4,326.00	
E 101-41800-122 FICA	\$1,611.48	\$3,379.00	\$2,008.68	\$1,370.32	59.45%	\$3,576.00	
E 101-41800-123 Medicare	\$376.87	\$791.00	\$469.77	\$321.23	59.39%	\$836.00	
E 101-41800-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-210 Operating Supplies (GENERAL)	\$50.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-351 Legal Notices-Public Hearings	\$356.55	\$500.00	\$91.67	\$408.33	18.33%	\$500.00	
E 101-41800-430 Miscellaneous (GENERAL)	\$273.00	\$500.00	\$121.00	\$379.00	24.20%	\$500.00	
E 101-41800-438 Meeting & Education	\$916.77	\$2,000.00	\$921.79	\$1,078.21	46.09%	\$2,500.00	
E 101-41800-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$38,343.17	\$65,758.00	\$36,902.54	\$28,855.46		\$70,000.00	
41800 Planning & Zoning Comm. Devel.	\$38,343.17	\$65,758.00	\$36,902.54	\$28,855.46		\$70,000.00	
41900 City Hall							
101 GENERAL							
E 101-41900-210 Operating Supplies (GENERAL)	\$358.78	\$1,000.00	\$671.48	\$328.52	67.15%	\$1,500.00	
E 101-41900-220 Repair/Maint Supply (GENERAL)	\$5,050.66	\$6,000.00	\$3,799.33	\$2,200.67	63.32%	\$6,500.00	
E 101-41900-381 Electric Utilities	\$11,967.37	\$12,500.00	\$5,750.02	\$6,749.98	46.00%	\$12,500.00	
E 101-41900-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41900-550 Capital Outlay - Set Aside	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%	\$2,500.00	

Account Description	2024		2024		2024	2024	2025	2025	UnderLine
	2023 Amt	Budget	YTD Amt	Balance					
101 GENERAL									
41900 City Hall	\$17,376.81	\$22,000.00	\$10,220.83	\$11,779.17			\$23,000.00		
42100 Streets	\$17,376.81	\$22,000.00	\$10,220.83	\$11,779.17			\$23,000.00		
101 GENERAL									
E 101-42100-100 Wages and Salaries (GENERAL)	\$49,623.05	\$45,180.00	\$27,612.87	\$17,567.13			\$47,730.00		
E 101-42100-121 PERA	\$3,126.48	\$3,389.00	\$2,071.01	\$1,317.99			\$3,580.00		
E 101-42100-122 FICA	\$2,334.94	\$2,802.00	\$1,645.57	\$1,156.43			\$2,959.00		
E 101-42100-123 Medicare	\$546.07	\$656.00	\$384.85	\$271.15			\$822.00		
E 101-42100-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00		
E 101-42100-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00		
E 101-42100-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00		
E 101-42100-151 Work Comp Premium	\$3,619.00	\$0.00	\$0.00	\$0.00			\$0.00		
E 101-42100-210 Operating Supplies (GENERAL)	\$9,931.39	\$5,500.00	\$1,294.35	\$4,205.65			\$5,500.00		
E 101-42100-212 Fuel	\$9,469.11	\$11,000.00	\$3,558.63	\$7,441.37			\$11,000.00		
E 101-42100-220 Repair/Maint Supply (GENERAL)	\$9,419.80	\$8,000.00	\$3,008.88	\$4,991.12			\$8,500.00		
E 101-42100-224 Street Repair-General Maintena	\$75,665.29	\$110,000.00	\$3,308.82	\$106,691.18			\$120,000.00		
E 101-42100-300 Professional Svcs (GENERAL)	\$2,933.56	\$5,000.00	\$0.00	\$5,000.00			\$5,000.00		
E 101-42100-320 Communications (GENERAL)	\$966.17	\$1,500.00	\$550.50	\$949.50			\$1,500.00		
E 101-42100-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00		
E 101-42100-381 Electric Utilities	\$1,673.49	\$1,700.00	\$698.20	\$1,001.80			\$1,800.00		
E 101-42100-383 Gas Utility	\$666.90	\$1,157.00	\$861.83	\$295.17			\$1,300.00		
E 101-42100-430 Miscellaneous (GENERAL)	\$1,018.87	\$0.00	\$0.00	\$0.00			\$0.00		
E 101-42100-437 Clothing Allowance	\$870.75	\$750.00	\$577.21	\$172.79			\$800.00		
E 101-42100-438 Meeting & Education	\$1,293.00	\$0.00	\$0.00	\$0.00			\$2,500.00		
E 101-42100-510 Capital Outlay-Actual Expense	\$33,178.00	\$124,000.00	\$153.00	\$123,847.00			\$66,829.00		
E 101-42100-550 Capital Outlay - Set Aside	\$0.00	\$154,616.00	\$0.00	\$154,616.00			\$112,366.00		
E 101-42100-560 Capital Outlay - Sidewalks	\$12,225.00	\$45,000.00	\$0.00	\$45,000.00			\$30,000.00		
101 GENERAL	\$218,560.87	\$520,250.00	\$45,725.72	\$474,524.28			\$422,186.00		
42100 Streets	\$218,560.87	\$520,250.00	\$45,725.72	\$474,524.28			\$422,186.00		
42110 Street Lighting									
101 GENERAL									
E 101-42110-381 Electric Utilities	\$46,552.22	\$45,000.00	\$22,737.08	\$22,262.92			\$54,000.00		
101 GENERAL	\$46,552.22	\$45,000.00	\$22,737.08	\$22,262.92			\$54,000.00		
42110 Street Lighting	\$46,552.22	\$45,000.00	\$22,737.08	\$22,262.92			\$54,000.00		
42120 Refuse & Recycling									
101 GENERAL									
E 101-42120-384 Refuse Collection Expense	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00		

- PDS  
 planned  
 deficit  
 spending  
 using  
 capital  
 outlay  
 reserves

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
E 101-42120-386 Recycling Collection Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42120-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42120-721 Transfer Out	\$0.00	\$0.00	\$0.01	-\$0.01	0.00%	\$0.00	
101 GENERAL	\$0.00	\$0.00	\$0.01	-\$0.01		\$0.00	
42120 Refuse & Recycling	\$0.00	\$0.00	\$0.01	-\$0.01		\$0.00	
42200 Police Department							
101 GENERAL							
E 101-42200-100 Wages and Salaries (GENERAL)	\$139,198.34	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-102 Overtime	\$8,416.07	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-103 Part-Time Police Wages	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-106 TZD Wages	\$8,312.32	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-107 On Call Police Wages	\$4,842.11	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-109 Blue Earth County	\$16,045.00	\$502,150.00	\$334,761.52	\$167,388.48	66.67%	\$519,718.00	
E 101-42200-121 PERA	\$28,639.36	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-122 FICA	\$2,110.10	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-123 Medicare	\$2,311.32	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-210 Operating Supplies (GENERAL)	\$1,064.67	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-212 Fuel	\$6,115.01	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-220 Repair/Maint Supply (GENERAL)	\$3,346.93	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-300 Professional Svcs (GENERAL)	\$5,008.25	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-306 Physicals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-312 New Officer Hiring/Physicals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-320 Communications (GENERAL)	\$4,735.25	\$0.00	-\$64.98	\$64.98	0.00%	\$0.00	
E 101-42200-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-430 Miscellaneous (GENERAL)	\$4,139.58	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-433 Dues and Subscriptions	\$462.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-437 Clothing Allowance	\$1,145.95	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-438 Meeting & Education	\$3,495.95	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-540 Capital Outlay - Seizure	\$54.44	\$0.00	\$1,000.00	-\$1,000.00	0.00%	\$0.00	
E 101-42200-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$239,442.65	\$502,150.00	\$335,696.54	\$166,453.46		\$519,718.00	
42200 Police Department	\$239,442.65	\$502,150.00	\$335,696.54	\$166,453.46		\$519,718.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
42300 Fire Department							
101 GENERAL							
E 101-42300-100 Wages and Salaries (GENERAL)	\$26,130.00	\$10,000.00	\$3,401.26	\$6,598.74	34.01%	\$10,000.00	
E 101-42300-104 Calls & Training Wages	\$0.00	\$30,000.00	\$0.00	\$30,000.00	0.00%	\$30,000.00	
E 101-42300-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-122 FICA	\$1,620.06	\$2,480.00	\$173.60	\$2,306.40	7.00%	\$2,480.00	
E 101-42300-123 Medicare	\$378.89	\$580.00	\$40.60	\$539.40	7.00%	\$580.00	
E 101-42300-124 Fire Relief Payment	\$5,074.00	\$60,000.00	\$35,306.98	\$24,693.02	58.84%	\$60,000.00	
E 101-42300-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-210 Operating Supplies (GENERAL)	\$22,140.86	\$15,000.00	\$11,177.05	\$3,822.95	74.51%	\$25,000.00	
E 101-42300-212 Fuel	\$2,226.85	\$3,300.00	\$1,289.52	\$2,010.48	39.08%	\$3,500.00	
E 101-42300-220 Repair/Maint Supply (GENERAL)	\$32,752.51	\$30,800.00	\$19,459.08	\$11,340.92	63.18%	\$38,750.00	
E 101-42300-300 Professional Svcs (GENERAL)	\$5,924.19	\$6,600.00	\$4,179.15	\$2,420.85	63.32%	\$7,200.00	
E 101-42300-306 Physicals	\$4,124.91	\$4,400.00	\$5,910.59	-\$1,510.59	134.33%	\$6,500.00	
E 101-42300-320 Communications (GENERAL)	\$5,554.63	\$6,600.00	\$4,567.99	\$2,032.01	69.21%	\$7,200.00	
E 101-42300-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-381 Electric Utilities	\$2,371.42	\$2,750.00	\$927.50	\$1,822.50	33.73%	\$2,750.00	
E 101-42300-383 Gas Utility	\$2,012.53	\$4,400.00	\$1,606.73	\$2,793.27	36.52%	\$4,400.00	
E 101-42300-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-433 Dues and Subscriptions	\$2,077.50	\$2,200.00	\$1,320.00	\$880.00	60.00%	\$2,400.00	
E 101-42300-437 Clothing Allowance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00	
E 101-42300-438 Meeting & Education	\$13,697.50	\$16,500.00	\$10,324.54	\$6,175.46	62.57%	\$18,000.00	
E 101-42300-510 Capital Outlay-Actual Expense	\$24,510.50	\$25,000.00	\$14,072.28	\$10,927.72	56.29%	\$146,723.00	ADS
E 101-42300-520 Fire Dept Equipment-Gambling	\$12,675.83	\$10,000.00	\$2,809.80	\$7,190.20	28.10%	\$30,000.00	
E 101-42300-530 Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-535 Capital Outlay-Facilities	\$2,500.00	\$27,500.00	\$1,250.00	\$26,250.00	4.55%	\$10,000.00	
E 101-42300-550 Capital Outlay - Set Aside	\$10,847.75	\$136,370.00	\$10,847.75	\$125,522.25	7.95%	\$145,841.00	
101 GENERAL	\$176,619.93	\$394,480.00	\$128,664.42	\$265,815.58		\$556,324.00	
42300 Fire Department	\$176,619.93	\$394,480.00	\$128,664.42	\$265,815.58		\$556,324.00	
42400 School Patrol							
101 GENERAL							
E 101-42400-100 Wages and Salaries (GENERAL)	\$5,531.86	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42400-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42400-123 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42400-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
101 GENERAL	\$5,531.86	\$0.00	\$0.00	\$0.00		\$0.00	
42400 School Patrol	\$5,531.86	\$0.00	\$0.00	\$0.00		\$0.00	

Account Description	2023 Amt	2024 Budget	2024 YTD Amt	2024 Balance	%YTD Budget	2025 Budget	UnderLine
42410 Animal Patrol							
101 GENERAL							
E 101-42410-210 Operating Supplies (GENERAL)	\$0.00	\$200.00	\$0.00	\$200.00	0.00%	\$0.00	
E 101-42410-300 Professional Svcs (GENERAL)	\$0.00	\$500.00	\$0.00	\$500.00	0.00%	\$0.00	
101 GENERAL	\$0.00	\$700.00	\$0.00	\$700.00		\$0.00	
42410 Animal Patrol	\$0.00	\$700.00	\$0.00	\$700.00		\$0.00	
42430 Civil Patrol							
101 GENERAL							
E 101-42430-220 Repair/Maint Supply (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00	
E 101-42430-381 Electric Utilities	\$605.95	\$1,000.00	\$354.97	\$645.03	35.50%	\$1,000.00	
E 101-42430-510 Capital Outlay-Actual Expense	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%	\$0.00	
101 GENERAL	\$605.95	\$2,000.00	\$354.97	\$1,645.03		\$3,000.00	
42430 Civil Patrol	\$605.95	\$2,000.00	\$354.97	\$1,645.03		\$3,000.00	
42500 Park & Recreation							
101 GENERAL							
E 101-42500-100 Wages and Salaries (GENERAL)	\$43,375.30	\$47,690.00	\$29,152.62	\$18,537.38	61.13%	\$50,381.00	
E 101-42500-121 PERA	\$3,299.82	\$3,577.00	\$2,186.47	\$1,390.53	61.13%	\$3,778.00	
E 101-42500-122 FICA	\$2,457.75	\$2,957.00	\$1,737.37	\$1,219.63	58.75%	\$3,123.00	
E 101-42500-123 Medicare	\$574.84	\$692.00	\$406.31	\$285.69	58.72%	\$730.00	
E 101-42500-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-210 Operating Supplies (GENERAL)	\$7,847.89	\$12,000.00	\$9,569.05	\$2,430.95	79.74%	\$15,000.00	
E 101-42500-212 Fuel	\$6,190.63	\$5,900.00	\$3,017.95	\$2,882.05	51.15%	\$6,000.00	
E 101-42500-220 Repair/Maint Supply (GENERAL)	\$11,736.41	\$11,000.00	\$4,847.27	\$6,152.73	44.07%	\$15,000.00	
E 101-42500-300 Professional Svcs (GENERAL)	\$30,475.00	\$42,500.00	\$24,040.08	\$18,459.92	56.56%	\$45,000.00	
E 101-42500-320 Communications (GENERAL)	\$1,067.97	\$1,500.00	\$581.56	\$918.44	38.77%	\$1,500.00	
E 101-42500-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-381 Electric Utilities	\$5,077.19	\$6,000.00	\$2,243.20	\$3,756.80	37.39%	\$6,000.00	
E 101-42500-383 Gas Utility	\$926.02	\$1,500.00	\$861.83	\$638.17	57.46%	\$1,500.00	
E 101-42500-390 Operating Agreement-ASA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-430 Miscellaneous (GENERAL)	\$759.76	\$1,500.00	\$0.00	\$1,500.00	0.00%	\$1,500.00	
E 101-42500-437 Clothing Allowance	\$900.79	\$0.00	\$577.23	-\$577.23	0.00%	\$0.00	
E 101-42500-438 Meeting & Education	\$18.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-510 Capital Outlay-Actual Expense	\$93,018.20	\$13,260.00	\$16,288.65	-\$3,028.65	122.84%	\$0.00	
E 101-42500-550 Capital Outlay - Set Aside	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	\$14,441.00	



Account Description	2023 Amt	2024		2024 YTD Amt	2024 Balance	%YTD Budget	2025	
		Budget	YTD Amt				Budget	Underline
E 101-42500-570 Capital Outlay - Park Board	\$527.15	\$50,000.00	\$190,313.22	-\$140,313.22	380.63%	\$50,000.00		
E 101-42500-572 Active Community	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00		
101 GENERAL	\$208,252.72	\$210,076.00	\$285,822.81	-\$75,746.81		\$213,953.00		
42500 Park & Recreation	\$208,252.72	\$210,076.00	\$285,822.81	-\$75,746.81		\$213,953.00		
	\$7,858,551.23	\$8,121,588.00	\$4,292,408.23	\$3,829,179.77		\$8,552,901.00		

AI  
City  
Funds

Total: \$2,447,192  
(GF expenditures)