CITY OF EAGLE LAKE
SEPTEMBER 24, 2025
CITY COUNCIL MEETING AGENDA
705 PARKWAY AVENUE
6:00 PM, CITY HALL

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 or 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 Member's 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. 2026 Budget
    a. Certify Preliminary Budget and Tax Levy

ADJOURNMENT

CITY OF
EAGLE LAKE
WHERE OPPORTUNITY SOARS

September 24, 2025

To: Honorable Mayor Whitington and City Council
From: Jennifer J. Bromeland, City Administrator
Re: 2026 Budget – Work Session #2

This evening marks the second City Council budget work session for the 2026 fiscal year. During the first session, a comprehensive overview of the budget and property tax levy was reviewed. Tonight's session continues that discussion and requires a motion to certify the preliminary tax levy to Blue Earth County by September 30, 2025.

Each year, Minnesota cities are required to prepare and adopt a proposed budget and property tax levy on a calendar-year basis. For cities with populations over 500, the Truth-in-Taxation (TNT) process requires that the proposed levy be certified to the County Auditor by September 30. Property owners must receive notice and an opportunity to provide input before the budget and tax levy are finalized.

Note: Once adopted, the preliminary levy may be reduced before final adoption, but cannot be increased.

Eagle Lake's tax levy is composed of:

- General Fund
- Economic Development Authority (EDA)
- Debt Service

A public TNT hearing must be held between November 24 and December 29, with the final levy and compliance certificate submitted to both the County Auditor and the Minnesota Department of Revenue by December 29.

For reference, last year's final tax levy was $1,287,042, representing a 14 percent increase of $158,058 from the prior year. The proposed preliminary levy for 2026 is $1,386,788, which reflects a 7.75 percent increase over 2025. Within this total, the General Fund would rise from $1,130,646 to $1,231,171 (an increase of $100,525), the EDA levy would remain at $20,000, and Debt Service would decrease slightly from $136,396 to $135,617.

	2024 Final	2025 Final	2026 Proposed Preliminary	Change from 2025
General Fund	$945,045	$1,130,646	$1,231,171	$100,525
EDA	$51,000	$20,000	$20,000	$0
Debt Service	$132,939	$136,396	$135,617	(-$779)
TOTAL TAX LEVY	**$1,128,984**	**$1,287,042**	**$1,386,788**	**7.75% or $99,746**

Proposed 2026 GF Expenditures	$3,340,083
Proposed 2026 GF Revenues	$2,546,574
Difference	($793,509) – 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 the 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.

The proposed 2026 General Fund expenditures total $3,340,083, while revenues are projected at $2,546,574, leaving a difference of $793,509. This shortfall reflects planned deficit spending, which will be covered by drawing on previously established capital outlay reserves. Were it not for the planned use of reserves for capital expenditures, the budget would otherwise be balanced.

Several factors shape the 2026 budget. The Truth-in-Taxation hearing is tentatively scheduled for Monday, December 1, at 6:00 p.m. at City Hall. The City continues to maintain a minimum unassigned fund balance of 50 percent of the annual budget, which supports a strong bond rating, ensures cash flow stability, and protects against unexpected expenses or revenue shortfalls.

2026 Local Government Aid (LGA) is certified at $750,530, a modest increase of $416 over 2025. Combined, LGA and property taxes account for approximately 80% of General Fund revenues.

Personnel costs remain a significant portion of the budget. A 3 percent cost-of-living adjustment (COLA) is factored into the 2026 budget, consistent with the average increase other cities are applying based on the 2.6 percent Midwest CPI change from July 2024 to July 2025. In addition, a 3 percent step increase is included, following the updated pay structure adopted in 2024. Health insurance costs are projected to rise by 12.24 percent. Employer and employee contribution rates to the Public Employees Retirement Association (PERA) remain unchanged for 2026, and federal Social Security and Medicare withholding rates are expected to remain at 7.65 percent combined.

Beginning January 1, 2026, the new state-administered Paid Family and Medical Leave (PFML) program will take effect. Following a presentation by MVCOG, it was confirmed that Eagle Lake does not qualify as a small employer due to the inclusion of paid fire department volunteers in the employee count. Accordingly, the PFML line item in the budget has been updated to reflect the full employer premium rate, rather than the previously assumed small employer rate of 0.44%.

In response to a recommendation from the City's auditors, the 2026 budget includes additional funding in the Professional Services line to outsource bank reconciliation tasks. This proactive measure is intended to prevent delays in completing the annual audit, ensure compliance with financial reporting standards, and support the City's ability to continue to receive a clean audit opinion. City staff has obtained one proposal and is waiting for a second to ensure a comparison of cost and services.

Enterprise fund budgets continue to be reviewed and refined. Staff will work with Shannon Sweeney of David Drown Associates to determine whether updated rate analyses are necessary based on projected 2026 operating costs for water, sewer, and other utility funds.

A motion is needed this evening to adopt a resolution certifying the preliminary 2026 tax levy to Blue Earth County. The certification must be submitted to Blue Earth County no later than September 30, 2025. Once certified, the levy may be reduced before final adoption in December, but cannot be increased beyond the preliminary amount.

Jennifer J. Bromeland

Jennifer J. Bromeland
City Administrator

CITY OF EAGLE LAKE, MINNESOTA
CITY COUNCIL RESOLUTION 2025-41

A Resolution Setting the Fiscal Year 2026 Preliminary City Budget and Preliminary Property Tax Levy

WHEREAS, the City Council estimates the following sums of money will be levied for the current year, collectible in 2026, upon the taxable property in the City of Eagle Lake, for the following purposes:

General Fund	$1,231,171
Economic Development Authority	$ 20,000
Debt Service	$ 135,617
TOTAL TAX LEVY	**$1,386,788**

BE IT RESOLVED, that the City Council has scheduled a Truth-N-Taxation public hearing for 6:00 p.m., Monday, December 1, 2025, in the Eagle Lake Council Chambers, 705 Parkway Ave., Eagle Lake, MN.

BE IT FURTHER RESOLVED, that the City Council directs the City Administrator to transmit a certified copy of this resolution to the County Auditor of Blue Earth County, MN.

Adopted by the City Council of Eagle Lake, MN, this 24th day of September 2025.

____
John Whitington, Mayor

ATTEST:

____
Jennifer J. Bromeland, City Administrator
(S E A L)

Payable	Preliminary
2025	2026

Eagle Lake City

data as of 5/28/2025

Net Tax Capacity (NTC)

Preliminary - only for discussion purposes

PAYABLE 2025		
Pay 2025	3,281,548	Total Fully Taxable Tax Capacity (line 1031)
	192,759	less TIF Captured (Line 1040)
	3,088,789	NTC
Pay 2025 Levy	1,287,042	
Pay 2025 Tax Rate	41.67%	(approx.) (ave of regular and rur serv dist, if applicable)

PRELIMINARY PAY 2026 SCENARIO 1			
Pay 2026	3,606,875	Line 1031 Total Fully Taxable	
	310,439	less Line 1040 TIF Captured	
	3,296,436	NTC	
Proposed Levy Change	7.75%	===================> Equates to $ Amt:	$ 99,746
Pay 2026 Levy	1,386,788	Potential based on Maintained Levy Rate	
Pay 2026 Tax Rate	42.07%	(approx.) (ave of regular and rur serv dist, if applicable)	

SCENARIO 1		
Residential Taxable Market Value	Proposed Tax Rate	Estimated City Tax
$300,000	42.07%	$1,262.08

CITY OF EAGLE LAKE
2026 Expenditure Budget Worksheet

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
101 GENERAL							
41000 General Government (GENERAL)							
E 101-41000-131 Employer Paid Health	$64,998.02	$75,060.00	$44,853.39	$30,206.61	59.76%	$84,500.00	
E 101-41000-132 Employer Paid Health Saving	$26,027.08	$35,150.00	$17,550.00	$17,600.00	49.93%	$35,150.00	
E 101-41000-133 Employer Paid Dental	$3,869.52	$7,124.00	$3,094.31	$4,029.69	43.44%	$7,500.00	
E 101-41000-134 MN Paid Family Medical Leav	$0.00	$0.00	$0.00	$0.00	0.00%	$5,000.00	.88% - we do not qualify as small employer w/ Fire Dept.
E 101-41000-151 Work Comp Premium	$6,710.00	$27,893.00	$16,788.50	$11,104.50	60.19%	$20,000.00	
E 101-41000-300 Professional Srvs (GENERAL)	$184.25	$2,500.00	$148.50	$2,351.50	5.94%	$2,500.00	
E 101-41000-362 Property & Liability Ins	$6,087.00	$28,000.00	$30,056.50	-$2,056.50	107.34%	$32,000.00	
E 101-41000-430 Miscellaneous (GENERAL)	$4,687.59	$20,000.00	$4,809.73	$15,190.27	24.05%	$20,000.00	
E 101-41000-433 Dues and Subscriptions	$12,264.08	$17,000.00	$9,317.04	$7,682.96	54.81%	$17,000.00	
E 101-41000-445 Summer Sounds	$12,464.53	$15,000.00	$18,266.04	-$3,266.04	121.77%	$15,000.00	
E 101-41000-510 Capital Outlay-Actual Expens	$0.00	$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%	$5,000.00	
E 101-41000-721 Transfer Out	$9.96	$0.00	$5.00	-$5.00	0.00%	$0.00	
E 101-41000-740 ESCROW FUNDS RETURNED	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
41000 General Government (GENERAL)	$137,302.03	$230,227.00	$144,889.01	$85,337.99		$243,650.00	
41100 City Council							
E 101-41100-100 Wages and Salaries (GENER	$15,550.00	$16,400.00	$10,100.00	$6,300.00	61.59%	$16,400.00	
E 101-41100-108 Video Intern Wages	$80.00	$500.00	$0.00	$500.00	0.00%	$0.00	
E 101-41100-121 PERA	$0.00	$1,230.00	$100.00	$1,130.00	8.13%	$1,230.00	
E 101-41100-122 FICA	$969.06	$1,020.00	$626.20	$393.80	61.39%	$1,020.00	
E 101-41100-123 Medicare	$226.64	$240.00	$146.45	$93.55	61.02%	$240.00	
E 101-41100-438 Meeting & Education	$836.75	$5,000.00	$2,275.00	$2,725.00	45.50%	$5,500.00	
41100 City Council	$17,662.45	$24,390.00	$13,247.65	$11,142.35		$24,390.00	
41200 Mayor							
E 101-41200-100 Wages and Salaries (GENER	$3,750.00	$5,300.00	$3,400.00	$1,900.00	64.15%	$5,300.00	
E 101-41200-121 PERA	$0.00	$400.00	-$100.00	$500.00	-25.00%	$400.00	
E 101-41200-122 FICA	$232.50	$330.00	$210.80	$119.20	63.88%	$330.00	
E 101-41200-123 Medicare	$54.39	$77.00	$49.31	$27.69	64.04%	$77.00	
E 101-41200-438 Meeting & Education	$2,389.24	$5,000.00	$5,945.39	-$945.39	118.91%	$7,500.00	
41200 Mayor	$6,426.13	$11,107.00	$9,505.50	$1,601.50		$13,607.00	
41400 Elections							
E 101-41400-100 Wages and Salaries (GENER	$1,923.17	$600.00	$0.00	$600.00	0.00%	$2,000.00	
E 101-41400-122 FICA	$119.23	$38.00	$0.00	$38.00	0.00%	$125.00	
E 101-41400-123 Medicare	$27.89	$8.00	$0.00	$8.00	0.00%	$29.00	
E 101-41400-430 Miscellaneous (GENERAL)	$972.94	$2,000.00	$500.00	$1,500.00	25.00%	$2,000.00	

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
E 101-41400-510 Capital Outlay-Actual Expens	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
41400 Elections	$3,043.23	$2,646.00	$500.00	$2,146.00		$4,154.00	
41500 Administration							
E 101-41500-100 Wages and Salaries (GENER	$111,509.37	$104,117.00	$79,528.95	$24,588.05	76.38%	$111,124.00	
E 101-41500-121 PERA	$6,995.82	$7,808.00	$5,964.72	$1,843.28	76.39%	$8,334.00	
E 101-41500-122 FICA	$4,957.02	$6,456.00	$4,504.83	$1,951.17	69.78%	$6,890.00	
E 101-41500-123 Medicare	$1,159.29	$1,510.00	$1,053.56	$456.44	69.77%	$1,612.00	
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 Saving	$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 (GENERA	$8,791.67	$9,500.00	$7,867.37	$1,632.63	82.81%	$10,000.00	
E 101-41500-320 Communications (GENERAL)	$5,541.89	$6,000.00	$3,657.43	$2,342.57	60.96%	$6,000.00	
E 101-41500-351 Legal Notices-Public Hearing	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-41500-352 Publications	$453.89	$1,000.00	$632.04	$367.96	63.20%	$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)	$540.93	$0.00	$145.31	-$145.31	0.00%	$750.00	
E 101-41500-433 Dues and Subscriptions	$50.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-41500-438 Meeting & Education	$6,314.62	$8,000.00	$5,436.75	$2,563.25	67.96%	$8,500.00	
E 101-41500-510 Capital Outlay-Actual Expens	$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	$0.00	$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	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
41500 Administration	$146,314.50	$144,391.00	$108,790.96	$35,600.04		$154,210.00	
41600 Professional							
E 101-41600-300 Professional Srvs (GENERAL)	$27,942.04	$30,000.00	$43,727.93	-$13,727.93	145.76%	$50,000.00	Added $ to contract out bank recon, lobbying, etc.
E 101-41600-301 Auditing and Acct g Services	$32,624.00	$35,000.00	$40,189.51	-$5,189.51	114.83%	$45,000.00	
E 101-41600-303 Engineering Fees	$82,693.33	$7,500.00	$218,249.86	-$210,749.86	2910.00%	$7,500.00	
E 101-41600-304 Legal Fees	$9,644.00	$25,000.00	$5,627.00	$19,373.00	22.51%	$20,000.00	
E 101-41600-310 Computer Technical Support	$38,375.25	$45,000.00	$42,267.56	$2,732.44	93.93%	$70,000.00	
E 101-41600-311 Buidling Inspector Fees	$72,081.16	$40,000.00	$44,164.12	-$4,164.12	110.41%	$50,000.00	
E 101-41600-313 State Surcharge Fee	$3,838.63	$1,750.00	$655.14	$1,094.86	37.44%	$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	$5,146.51	$6,500.00	$3,523.03	$2,976.97	54.20%	$6,500.00	
E 101-41600-433 Dues and Subscriptions	$2,423.00	$1,500.00	$4,269.00	-$2,769.00	284.60%	$4,675.00	
41600 Professional	$274,767.92	$192,250.00	$402,673.15	-$210,423.15		$255,425.00	

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
41800 Planning & Zoning Comm. Devel.							
E 101-41800-300 Professional Srvs (GENERAL)	$0.00	$0.00	$0.00	$0.00	0.00%	$40,000.00	
41800 Planning & Zoning Comm. Devel.	$0.00	$0.00	$0.00	$0.00		$40,000.00	
41900 City Hall							
E 101-41900-210 Operating Supplies (GENERA	$671.48	$1,500.00	$689.48	$810.52	45.97%	$1,500.00	
E 101-41900-220 Repair/Maint (GENERAL)	$5,593.63	$6,500.00	$12,320.46	-$5,820.46	189.55%	$10,000.00	
E 101-41900-381 Electric Utilities	$10,101.53	$12,500.00	$6,925.22	$5,574.78	55.40%	$12,500.00	
E 101-41900-383 Gas Utility	$0.00	$0.00	$178.76	-$178.76	0.00%	$500.00	
E 101-41900-510 Capital Outlay-Actual Expens	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-41900-550 Capital Outlay - Set Aside	$0.00	$5,000.00	$0.00	$5,000.00	0.00%	$5,000.00	
41900 City Hall	$16,366.64	$25,500.00	$20,113.92	$5,386.08		$29,500.00	
42100 Streets							
E 101-42100-100 Wages and Salaries (GENER	$59,935.31	$47,730.00	$33,587.48	$14,142.52	70.37%	$49,763.00	
E 101-42100-107 On Call Stipend	$0.00	$0.00	$270.00	-$270.00	0.00%	$702.00	
E 101-42100-121 PERA	$3,152.05	$3,580.00	$2,690.10	$889.90	75.14%	$3,732.00	
E 101-42100-122 FICA	$2,482.80	$2,959.00	$1,941.24	$1,017.76	65.60%	$3,085.00	
E 101-42100-123 Medicare	$580.65	$822.00	$454.01	$367.99	55.23%	$722.00	
E 101-42100-131 Employer Paid Health	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-42100-132 Employer Paid Health Saving	$0.00	$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%	$0.00	
E 101-42100-151 Work Comp Premium	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-42100-210 Operating Supplies (GENERA	$6,715.48	$6,500.00	$3,046.43	$3,453.57	46.87%	$7,000.00	
E 101-42100-212 Fuel	$5,562.37	$11,000.00	$4,924.39	$6,075.61	44.77%	$11,000.00	
E 101-42100-220 Repair/Maint (GENERAL)	$19,329.37	$8,500.00	$3,981.40	$4,518.60	46.84%	$9,000.00	
E 101-42100-224 Street Repair-General Mainte	$84,771.27	$120,000.00	$25,018.68	$94,981.32	20.85%	$120,000.00	
E 101-42100-300 Professional Srvs (GENERAL)	$1,927.50	$10,000.00	$3,469.15	$6,530.85	34.69%	$10,000.00	
E 101-42100-320 Communications (GENERAL)	$698.83	$1,500.00	$603.02	$896.98	40.20%	$1,000.00	
E 101-42100-362 Property & Liability Ins	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-42100-381 Electric Utilities	$3,812.20	$1,800.00	$960.67	$839.33	53.37%	$1,800.00	
E 101-42100-383 Gas Utility	$970.79	$1,300.00	$1,029.10	$270.90	79.16%	$1,500.00	
E 101-42100-430 Miscellaneous (GENERAL)	$0.00	$0.00	$338.92	-$338.92	0.00%	$0.00	
E 101-42100-437 Clothing Allowance	$845.63	$800.00	$381.88	$418.12	47.74%	$850.00	
E 101-42100-438 Meeting & Education	$0.00	$2,500.00	$921.75	$1,578.25	36.87%	$2,500.00	
E 101-42100-510 Capital Outlay-Actual Expens	$175,711.60	$66,829.00	$48,566.56	$18,262.44	72.67%	$79,818.00	
E 101-42100-550 Capital Outlay - Set Aside	$0.00	$112,366.00	$10,000.00	$102,366.00	8.90%	$123,866.00	
E 101-42100-560 Capital Outlay - Sidewalks	$0.00	$30,000.00	$0.00	$30,000.00	0.00%	$20,000.00	
42100 Streets	$366,495.85	$428,186.00	$142,184.78	$286,001.22		$446,338.00	
42110 Street Lighting							
E 101-42110-381 Electric Utilities	$39,923.12	$54,000.00	$31,344.61	$22,655.39	58.05%	$54,000.00	

8

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
42110 Street Lighting	$39,923.12	$54,000.00	$31,344.61	$22,655.39		$54,000.00	
42120 Refuse & Recycling							
E 101-42120-721 Transfer Out	$0.01	$0.00	$0.00	$0.00	0.00%	$0.00	
42120 Refuse & Recycling	$0.01	$0.00	$0.00	$0.00		$0.00	
42200 Police Department							
E 101-42200-109 Blue Earth County	$511,187.51	$519,718.00	$389,787.93	$129,930.07	75.00%	$537,908.00	
42200 Police Department	$511,187.51	$519,718.00	$389,787.93	$129,930.07		$537,908.00	
42300 Fire Department							
E 101-42300-100 Wages and Salaries (GENER	$40,776.26	$10,000.00	$4,000.00	$6,000.00	40.00%	$10,000.00	
E 101-42300-104 Calls & Training Wages	$0.00	$30,000.00	$0.00	$30,000.00	0.00%	$35,000.00	
E 101-42300-121 PERA	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-42300-122 FICA	$2,490.85	$2,480.00	$248.00	$2,232.00	10.00%	$2,780.00	
E 101-42300-123 Medicare	$582.54	$580.00	$58.00	$522.00	10.00%	$657.00	
E 101-42300-124 Fire Relief Payment	$70,850.95	$60,000.00	$0.00	$60,000.00	0.00%	$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 (GENERA	$9,130.14	$25,000.00	$9,455.93	$15,544.07	37.82%	$25,000.00	
E 101-42300-212 Fuel	$2,710.63	$3,500.00	$1,325.05	$2,174.95	37.86%	$3,500.00	
E 101-42300-220 Repair/Maint (GENERAL)	$54,792.21	$33,750.00	$21,661.04	$12,088.96	64.18%	$33,750.00	
E 101-42300-222 Building Maintenance	$0.00	$5,000.00	$4,253.67	$746.33	85.07%	$5,000.00	
E 101-42300-300 Professional Srvs (GENERAL)	$5,571.34	$7,200.00	$7,339.92	-$139.92	101.94%	$7,400.00	
E 101-42300-306 Physicals	$6,557.36	$6,500.00	$5,138.06	$1,361.94	79.05%	$6,700.00	
E 101-42300-320 Communications (GENERAL)	$3,751.87	$7,200.00	$5,878.40	$1,321.60	81.64%	$7,500.00	
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	$1,962.75	$2,750.00	$1,555.83	$1,194.17	56.58%	$2,750.00	
E 101-42300-383 Gas Utility	$1,892.60	$4,400.00	$2,275.53	$2,124.47	51.72%	$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	$1,880.00	$2,400.00	$2,344.45	$55.55	97.69%	$2,400.00	
E 101-42300-437 Clothing Allowance	$0.00	$5,000.00	$0.00	$5,000.00	0.00%	$5,000.00	Moved 5K to set aside for fire Hall facility capital outlay
E 101-42300-438 Meeting & Education	$20,320.75	$18,000.00	$16,299.51	$1,700.49	90.55%	$20,000.00	
E 101-42300-510 Capital Outlay-Actual Expens	$12,367.98	$146,723.00	$99,235.77	$47,487.23	67.63%	$685,617.00	
E 101-42300-520 Fire Dept Equipment-Gambli	$10,016.45	$30,000.00	$5,114.68	$24,885.32	17.05%	$183,703.00	
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	$28,750.00	$25,000.00	$0.00	$25,000.00	0.00%	$5,000.00	Set aside incrementally
E 101-42300-550 Capital Outlay - Set Aside	$2,839.00	$145,841.00	$0.00	$145,841.00	0.00%	$150,435.00	
42300 Fire Department	$277,243.68	$571,324.00	$186,183.84	$385,140.16		$1,256,592.00	
42400 School Patrol							
E 101-42400-430 Miscellaneous (GENERAL)	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
42400 School Patrol	$0.00	$0.00	$0.00	$0.00		$0.00	

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
42410 Animal Patrol							
E 101-42410-210 Operating Supplies (GENERA	$32.44	$0.00	$117.94	-$117.94	0.00%	$150.00	
E 101-42410-300 Professional Srvs (GENERAL)	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
42410 Animal Patrol	$32.44	$0.00	$117.94	-$117.94		$150.00	
42430 Civil Patrol							
E 101-42430-220 Repair/Maint (GENERAL)	$0.00	$2,000.00	$0.00	$2,000.00	0.00%	$2,000.00	
E 101-42430-381 Electric Utilities	$601.60	$1,000.00	$406.80	$593.20	40.68%	$1,000.00	
E 101-42430-510 Capital Outlay-Actual Expens	$0.00	$0.00	$0.00	$0.00	0.00%	$5,000.00	
42430 Civil Patrol	$601.60	$3,000.00	$406.80	$2,593.20		$8,000.00	
42500 Park & Recreation							
E 101-42500-100 Wages and Salaries (GENER	$62,276.52	$50,381.00	$41,021.57	$9,359.43	81.42%	$52,528.00	
E 101-42500-107 On Call Stipend	$0.00	$0.00	$285.00	-$285.00	0.00%	$741.00	
E 101-42500-121 PERA	$3,327.60	$3,778.00	$2,680.42	$1,097.58	70.95%	$3,940.00	
E 101-42500-122 FICA	$2,621.17	$3,123.00	$2,394.29	$728.71	76.67%	$3,257.00	
E 101-42500-123 Medicare	$613.00	$730.00	$559.95	$170.05	76.71%	$762.00	
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 Saving	$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 (GENERA	$12,433.74	$15,000.00	$6,371.94	$8,628.06	42.48%	$16,000.00	
E 101-42500-212 Fuel	$4,237.09	$6,000.00	$3,721.52	$2,278.48	62.03%	$6,500.00	
E 101-42500-220 Repair/Maint (GENERAL)	$10,449.30	$15,000.00	$25,388.89	-$10,388.89	169.26%	$20,000.00	
E 101-42500-300 Professional Srvs (GENERAL)	$28,557.03	$65,000.00	$32,905.31	$32,094.69	50.62%	$65,000.00	
E 101-42500-320 Communications (GENERAL)	$1,068.94	$1,500.00	$1,054.23	$445.77	70.28%	$1,000.00	
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	$6,418.31	$6,000.00	$3,172.03	$2,827.97	52.87%	$6,000.00	
E 101-42500-383 Gas Utility	$970.78	$1,500.00	$1,029.11	$470.89	68.61%	$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)	$0.00	$1,500.00	$0.00	$1,500.00	0.00%	$0.00	
E 101-42500-437 Clothing Allowance	$845.64	$0.00	$381.93	-$381.93	0.00%	$850.00	
E 101-42500-438 Meeting & Education	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
E 101-42500-510 Capital Outlay-Actual Expens	-$62,279.99	$0.00	$2,862.72	-$2,862.72	0.00%	$29,640.00	
E 101-42500-550 Capital Outlay - Set Aside	$0.00	$14,441.00	$0.00	$14,441.00	0.00%	$14,441.00	
E 101-42500-570 Capital Outlay - Park Board	$190,544.82	$50,000.00	$19,936.12	$30,063.88	39.87%	$50,000.00	
E 101-42500-572 Active Community	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
42500 Park & Recreation	$262,083.95	$233,953.00	$143,765.03	$90,187.97		$272,159.00	
101 GENERAL	$2,059,451.06	$2,440,692.00	$1,593,511.12	$847,180.88		$3,340,083.00	

201 STORM WATER DRAINAGE

10

CITY OF EAGLE LAKE

2026 Revenue Budget Worksheet

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	2025 % of Budget	2026 Budget	UnderLine
101 GENERAL							
R 101-31000 Property Taxes	$949,687.08	$1,130,646.00	$615,150.28	$515,495.72	54.41%	$1,231,171.00	
R 101-32100 Business Licenses	$7,725.00	$3,500.00	$975.00	$2,525.00	27.86%	$3,500.00	
R 101-32210 Building Permits	$74,713.40	$75,000.00	$58,873.56	$16,126.44	78.50%	$75,000.00	
R 101-32211 Surcharge - Flat Fee	$130.00	$100.00	$90.50	$9.50	90.50%	$100.00	
R 101-32212 Surcharge - Value	$2,910.50	$1,500.00	$2,454.00	-$954.00	163.60%	$2,500.00	
R 101-32213 Surcharge - Plumbing	$11.00	$75.00	$9.00	$66.00	12.00%	$15.00	
R 101-32214 Surcharge - Mechanical	$12.00	$75.00	$9.00	$66.00	12.00%	$15.00	
R 101-32215 Surcharge - Other	$3.00	$10.00	$2.00	$8.00	20.00%	$5.00	
R 101-32220 Zoning Permit	$1,640.00	$1,200.00	$1,220.00	-$20.00	101.67%	$1,200.00	
R 101-32221 Rental Inspection	$1,950.02	$1,500.00	$346.67	$1,153.33	23.11%	$1,500.00	
R 101-32240 Animal Permits & Licenses	$1,589.00	$1,500.00	$1,090.00	$410.00	72.67%	$1,500.00	
R 101-32260 Refunds and Reimbursements	$44,505.64	$35,000.00	$35,094.87	-$94.87	100.27%	$35,000.00	
R 101-32275 F.D. Grants and Reimburseme	$0.00	$0.00	$7,500.00	-$7,500.00	0.00%	$7,500.00	
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	$31,939.15	-$31,939.15	0.00%	$25,000.00	
R 101-33400 State Grants and Aids	$8,038.07	$25,000.00	$0.00	$25,000.00	0.00%	$10,000.00	
R 101-33401 Local Government Aid	$788,509.00	$750,114.00	$387,692.50	$362,421.50	51.68%	$750,530.00	
R 101-33402 Sm. Cities Assistance Program	$0.00	$0.00	$0.00	$0.00	0.00%	$41,976.00	
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	$21,019.72	$28,353.00	$0.00	$28,353.00	0.00%	$0.00	
R 101-33419 MN Fire Relief Payment	$68,619.95	$33,075.00	$0.00	$33,075.00	0.00%	$33,075.00	
R 101-33428 Payment in Lieu of Taxes	$0.00	$0.00	$4,324.06	-$4,324.06	0.00%	$4,325.00	
R 101-34107 Adminstrative Service Fee	$4,280.25	$4,000.00	$2,665.25	$1,334.75	66.63%	$4,000.00	
R 101-34110 Planning & Zoning Fees	$614.00	$1,000.00	$438.00	$562.00	43.80%	$1,000.00	
R 101-34403 Refuse Collection Charges	$105.00	$0.00	$0.00	$0.00	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	$1,865.88	$3,500.00	$4,174.62	-$674.62	119.27%	$4,500.00	
R 101-36100 Special Assessments	$0.00	$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%	$0.00	
R 101-36102 Greenfild 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. A	$0.00	$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	$8,887.58	$500.00	$590.00	-$90.00	118.00%	$500.00	
R 101-36210 Interest Earnings	$223,594.90	$125,000.00	$149,819.10	-$24,819.10	119.86%	$150,000.00	
R 101-36230 Contributions - General	$4,390.25	$7,500.00	$7,076.00	$424.00	94.35%	$10,000.00	
R 101-36231 Contributions - Park	$23,643.44	$15,000.00	$3,723.79	$11,276.21	24.83%	$5,000.00	

Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	2025 % of Budget	2026 Budget	UnderLine
R 101-36232 Contributions - Fire Departme	$51,000.00	$30,000.00	$0.00	$30,000.00	0.00%	$30,000.00	
R 101-36233 Police - Seizure	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
R 101-36234 National Night Out	$0.00	$0.00	$1,018.00	-$1,018.00	0.00%	$0.00	
R 101-36240 Fire Call Revenue	$4,130.00	$2,000.00	$4,200.00	-$2,200.00	210.00%	$4,000.00	
R 101-36241 Fire Contract Payment	$62,661.24	$67,662.00	$31,330.61	$36,331.39	46.30%	$67,662.00	
R 101-38020 Rental Revenue	$905.00	$500.00	$1,535.00	-$1,035.00	307.00%	$1,500.00	
R 101-38021 Wireless Internet Rental Fee	$21,808.72	$19,000.00	$13,657.96	$5,342.04	71.88%	$15,000.00	
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	$16,123.83	$12,000.00	$3,669.73	$8,330.27	30.58%	$5,000.00	
R 101-38051 Electric Franchise Fee	$8,310.65	$9,500.00	$11,445.68	-$1,945.68	120.48%	$9,500.00	
R 101-38052 Gas Franchise Fee	$7,765.10	$9,300.00	$4,388.33	$4,911.67	47.19%	$7,500.00	
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	$0.00	$0.00	$3,346.00	-$3,346.00	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 Revenue	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
R 101-39101 Sale of Equipment-Material	$6,522.50	$0.00	$9,400.00	-$9,400.00	0.00%	$7,500.00	
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	$44,569.96	$0.00	$5.00	-$5.00	0.00%	$0.00	
R 101-39400 Escrow Funds Received	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
101 GENERAL	$2,462,241.68	$2,395,036.00	$1,399,253.66	$995,782.34		$2,546,574.00	
201 STORM WATER DRAINAGE							
R 201-32219 SWPPP Review	$1,200.00	$1,000.00	$1,850.00	-$850.00	185.00%	$0.00	
R 201-32260 Refunds and Reimbursements	$0.00	$48,680.00	$0.00	$48,680.00	0.00%	$0.00	
R 201-36100 Special Assessments	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	
R 201-37100 Sales for Services	$78,288.14	$64,803.00	$61,855.51	$2,947.49	95.45%	$0.00	
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	$79,488.14	$114,483.00	$63,705.51	$50,777.49		$0.00	
202 RECYCLING UTILITY							
R 202-34404 Recycling Collection Charge	$66,230.91	$63,000.00	$53,432.21	$9,567.79	84.81%	$0.00	
202 RECYCLING UTILITY	$66,230.91	$63,000.00	$53,432.21	$9,567.79		$0.00	
203 REFUSE UTILITY							
R 203-34403 Refuse Collection Charges	$217,539.61	$181,000.00	$175,454.32	$5,545.68	96.94%	$0.00	
203 REFUSE UTILITY	$217,539.61	$181,000.00	$175,454.32	$5,545.68		$0.00	
206 ECONOMIC DEVELOPMENT AUTHORITY							
R 206-31000 Property Taxes	$54,831.17	$15,000.00	$11,356.33	$3,643.67	75.71%	$0.00	
R 206-36200 Miscellaneous Revenues	$200.00	$0.00	$206.58	-$206.58	0.00%	$0.00	

12

Capital outlay tracking

		2023 Set Aside	2023 Expenses	Donations	2023 Y-E Balance	2024 Set Aside	2024 Expenses	2024 Y-E Balance	2025 Set Aside	2025 Expenses	2025 Y-E Balance
101-41000-550	General Government	$ 2,600.00	$ (2,550.00)		$ 102,340.64	$ 4,390.25		$ 106,730.89	$ 7,076.00		$ 113,806.89
101-42100-510	Street (CRP)	$ 73,553.00	$ (33,178.00)		$ 540,550.46	$ 154,616.00	$ (175,711.60)	$ 519,454.86	$ 112,366.00	$ (48,566.56)	$ 583,254.30
101-41500-510	Administration	$ -			$ 2,200.00			$ 2,200.00			$ 2,200.00
101-41900-550	City Hall	$ 2,500.00			$ 11,823.00			$ 11,823.00	$ 5,000.00		$ 16,823.00
101-42200-510	Police (CRP)	$ 60,664.00			$ 141,022.98			$ 141,022.98			$ 141,022.98
101-42300-530	Fire (CRP)	$ 129,865.00	$ (42,840.99)		$ 733,614.78	$ 188,370.00	$ (13,686.75)	$ 908,298.03	$ 145,841.00	$ -	$ 1,054,139.03
101-42300-520	Fire Equipment (Gambling)		$ (24,179.25)		$ 31,199.81		$ (8,725.29)	$ 22,474.52		$ (6,405.84)	$ 16,068.68
101-42300-535	Fire Dept - Facilities	$ 25,000.00	$ (13,347.75)		$ 11,652.25	$ 27,500.00	$ (28,750.00)	$ 10,402.25	$ 25,000.00	$ -	$ 35,402.25
101-42500-510	Park	$ 11,633.50	$ (13,376.04)		$ (3,729.59)	$ 10,000.00	$ (17,362.17)	$ (11,091.76)	$ 14,441.00	$ (2,862.72)	$ 486.52
101-42500-570	Park Board	$ 55,902.14	$ (527.15)		$ 123,308.94	$ 118,203.44	$ (215,229.85)	$ 26,282.53	$ 53,723.79	$ (19,936.12)	$ 60,070.20
Escrow Acct	Trails	$ -			$ 48,129.00			$ 48,129.00			$ 48,129.00
101-42100-560	Sidewalks	$ 20,000.00	$ (12,225.00)		$ 208,427.87	$ 45,000.00		$ 253,427.87	$ 30,000.00		$ 283,427.87
101-42430-510	Civil Defense	$ -			$ 2,000.00			$ 2,000.00			$ 2,000.00
201-00000-550	Storm Water								$ 10,000.00		$ 10,000.00
		$ 381,717.64	$ (142,224.18)	$ -	$ 1,952,540.14			$ 2,041,154.17			$ 2,366,830.72

CITY OF EAGLE LAKE, MINNESOTA
CITY COUNCIL RESOLUTION 2025-41

A Resolution Setting the Fiscal Year 2026 Preliminary City Budget and Preliminary Property Tax Levy

WHEREAS, the City Council estimates the following sums of money will be levied for the current year, collectible in 2026, upon the taxable property in the City of Eagle Lake, for the following purposes:

General Fund	$1,231,171
Economic Development Authority	$ 20,000
Debt Service	$ 135,617
TOTAL TAX LEVY	**$1,386,788**

BE IT RESOLVED, that the City Council has scheduled a Truth-N-Taxation public hearing for 6:00 p.m., Monday, December 1, 2025, in the Eagle Lake Council Chambers, 705 Parkway Ave., Eagle Lake, MN.

BE IT FURTHER RESOLVED, that the City Council directs the City Administrator to transmit a certified copy of this resolution to the County Auditor of Blue Earth County, MN.

Adopted by the City Council of Eagle Lake, MN, this 24th day of September 2025.

____
John Whitington, Mayor

ATTEST:

____
Jennifer J. Bromeland, City Administrator
(S E A L)