

**CITY OF EAGLE LAKE, MINNESOTA  
CITY COUNCIL RESOLUTION 2025-46**

**A Resolution Setting the Fiscal Year 2026  
Final Property Tax Levy**

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

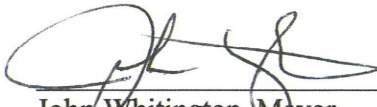
General Fund	\$ 1,231,171
EDA	\$ 20,000
Debt Service	<u>\$ 135,617</u>
<b>Total Tax Levy</b>	<b>\$ 1,386,788</b>

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


**WHEREAS**, a public hearing was held on the issue and public testimony was gathered.

**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 1st day of December 2025.

  
\_\_\_\_\_  
John Whittington, Mayor

ATTEST:

  
\_\_\_\_\_  
Jennifer J. Bromeland, City Administrator  
(SEAL)



December 1, 2025

To: Honorable Mayor Whittington and City Council  
 From: Jennifer J. Bromeland, City Administrator  
 Re: Truth and Taxation Hearing and Final 2026 Tax Levy and Budget

A brief PowerPoint presentation has been prepared for this evening’s Truth-in-Taxation hearing at 6:00 p.m. The presentation will provide an overview of the 2026 budget and the tax levy process.

The final levy must be certified to the County Auditor on or before December 29. In addition, cities are required to file a certificate of compliance with the Department of Revenue by the same deadline. The levy consists of three components: the General Fund, the EDA, and Debt Service.

For reference, the City’s 2025 final tax levy was \$1,287,042, which represented a 14% increase of \$158,058 over the prior year. The proposed preliminary levy for 2026 is \$1,386,788, an increase of 7.75% over 2025.

Within this total:

- The General Fund would increase from \$1,130,646 to \$1,231,171 (+\$100,525).
- The EDA levy would remain at \$20,000.
- Debt Service would decrease slightly from \$136,396 to \$135,617 (-\$779).
- 

	2024 Final	2025 Final	2026 Proposed Final	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
<b>TOTAL LEVY</b>	<b>\$1,128,984</b>	<b>\$1,287,042</b>	<b>\$1,386,788</b>	<b>7.75% / +\$99,746</b>

For 2026, General Fund expenditures are budgeted at \$3,340,083, with projected revenues of \$2,546,574, resulting in a difference of \$793,509. This gap reflects planned deficit spending to support capital outlay projects. The deficit will be covered by drawing on capital outlay reserves previously set aside within the General Fund. Absent these planned capital expenditures, the General Fund budget would be balanced.

A motion is needed this evening to adopt the resolution certifying the City's final 2026 tax levy to Blue Earth County. Certification must be submitted no later than December 29, 2025.

A handwritten signature in cursive script that reads "Jennifer J. Bromeland".

Jennifer J. Bromeland  
City Administrator

Truth In Taxation Hearing  
City of Eagle Lake



December 1, 2025

1

# Purpose of Truth-In-Taxation Hearing



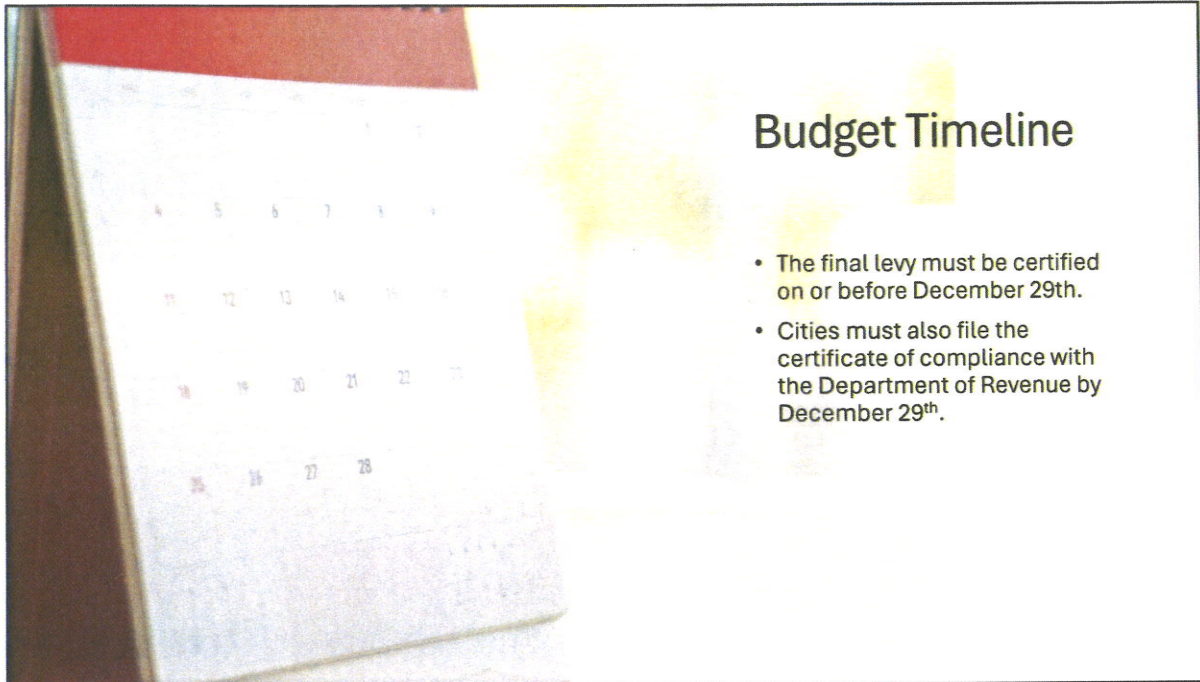
The purpose of this evening's truth-in-taxation hearing is to give an overview of the proposed final budget and tax levy collectible in 2026. Before a final determination is made, public input is allowed.



Market values shown on your Truth-In-Taxation notice are final and **not** a subject for the hearing tonight. Values for the 2025 assessment were discussed and established at the County Board of Equalization held earlier this year. Questions on market value should be addressed to the Blue Earth County Property and Environmental Resources Department.

2





## Budget Timeline

- The final levy must be certified on or before December 29th.
- Cities must also file the certificate of compliance with the Department of Revenue by December 29<sup>th</sup>.

3

## Property Tax Statement

- Included on property tax statements are all levy authorities, not just the city. Other levy authorities include the county, school district, special taxing districts, state of MN.
- Proposed property taxes include taxable market value for taxes payable in 2025 and 2026. Included are what was actually paid for taxes in 2025 and an estimate for 2026 based on the preliminary levy certified.

4

## Overview of Eagle Lake's General Fund Budget

- Eagle Lake's preliminary tax levy is set at 7.75% over what was collected in 2025. This equates to an increase of approximately \$99,746.
- Proposed FINAL general fund revenues: \$2,546,574.
- Proposed FINAL general fund expenditures: \$3,340,083.
- The budget would be balanced but for planned deficit spending using capital outlay reserves. These are reserves that were previously set aside for capital outlay expenditures.

5

## Final Proposed Property Tax Levy

- General Fund \$ 1,231,171
- EDA \$ 20,000
- Debt Service \$ 135,617
- \$ 1,386,788

6

## Overview (Continued)

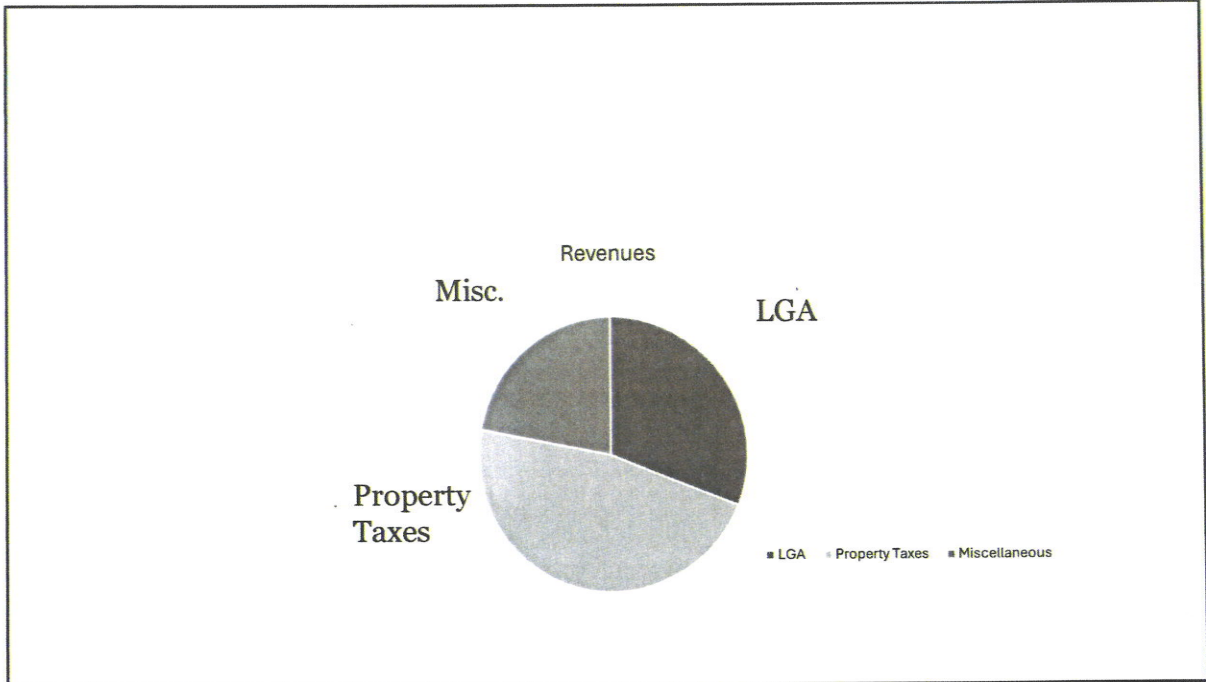
- The local property tax rate is a function of the levy and total tax base. Taxable tax capacity is used to determine the local tax rate.  $[\text{city levy}] / [\text{taxable tax capacity}] = [\text{city tax rate}]$  A property's share of the City levy is based on taxable value of the property relative to the full value of all other property in the City's taxing district.

7

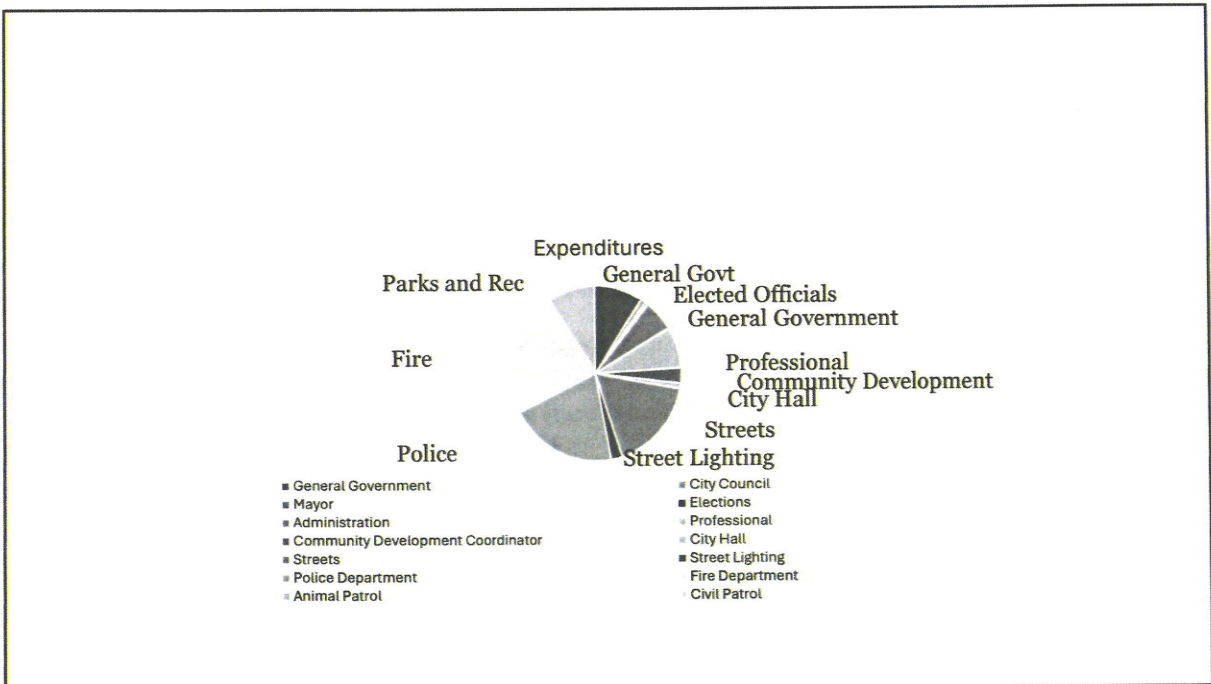
## Overview (Continued)

- Valuations can appreciate or depreciate. The time to appeal a valuation is in April and taxpayers need to contact Blue Earth County directly as the City of Eagle Lake does not determine property valuations. Overall, property taxes and market valuation are complex with several moving parts.
- Local Government Aid comprises approximately 29% of general fund revenues, while property taxes comprise about 48%. License and permit fees, interest earnings, franchise fees, police and fire state aid and other miscellaneous revenues total the remaining revenues.
- On the expenditure side, police, fire and streets comprise the bulk of the general fund expenditures or approximately 67%.

8



9



10



## Financial Health of City

- Bond Rating: AA-, Standard & Poor's
- The City has a policy to maintain a minimum unassigned general fund balance of 50% of the annual general fund budget. The "unassigned" GF balance (as of the audit for the year ending 2024) was \$1,840,780. General fund expenditures for 2025 total \$3,340,083.
- City has a positive fund balance, which offers a cushion for unexpected expenditures or revenue shortfalls.



11

## Any Questions?

12

**CITY OF EAGLE LAKE, MINNESOTA  
CITY COUNCIL RESOLUTION 2025-46**

**A Resolution Setting the Fiscal Year 2026  
Final Property Tax Levy**

**WHEREAS**, the City Council establishes the following sums of money to 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
EDA	\$ 20,000
Debt Service	<u>\$ 135,617</u>
<b>Total Tax Levy</b>	<b>\$ 1,386,788</b>

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

**WHEREAS**, a public hearing was held on the issue and public testimony was gathered.

**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 1st day of December 2025.

\_\_\_\_\_  
John Whittington, Mayor

ATTEST:

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



## CITY OF EAGLE LAKE 2026 Revenue Budget Worksheet

Account Descr	2024 Amt	2025 Budget	YTD Amt	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	\$1,231,171.00
R 101-32100 Business Licenses	\$7,725.00	\$3,500.00	\$3,575.00	-\$75.00	102.14%	\$3,500.00	\$3,500.00
R 101-32210 Building Permits	\$74,713.40	\$75,000.00	\$73,116.83	\$1,883.17	97.49%	\$75,000.00	\$75,000.00
R 101-32211 Surcharge - Flat Fee	\$130.00	\$100.00	\$112.00	-\$12.00	112.00%	\$100.00	\$100.00
R 101-32212 Surcharge - Value	\$2,910.50	\$1,500.00	\$2,954.50	-\$1,454.50	196.97%	\$2,500.00	\$2,500.00
R 101-32213 Surcharge - Plumbing	\$11.00	\$75.00	\$11.00	\$64.00	14.67%	\$15.00	\$15.00
R 101-32214 Surcharge - Mechanical	\$12.00	\$75.00	\$11.00	\$64.00	14.67%	\$15.00	\$15.00
R 101-32215 Surcharge - Other	\$3.00	\$10.00	\$2.00	\$8.00	20.00%	\$5.00	\$5.00
R 101-32220 Zoning Permit	\$1,640.00	\$1,200.00	\$1,555.00	-\$355.00	129.58%	\$1,200.00	\$1,200.00
R 101-32221 Rental Inspection	\$1,950.02	\$1,500.00	\$439.81	\$1,060.19	29.32%	\$1,500.00	\$1,500.00
R 101-32240 Animal Permits & Licenses	\$1,589.00	\$1,500.00	\$1,505.00	-\$5.00	100.33%	\$1,500.00	\$1,500.00
R 101-32260 Refunds and Reimbursements	\$44,505.64	\$35,000.00	\$46,412.15	-\$11,412.15	132.61%	\$35,000.00	\$35,000.00
R 101-32275 F.D. Grants and Reimburseme	\$0.00	\$0.00	\$16,500.00	-\$16,500.00	0.00%	\$7,500.00	\$7,500.00
R 101-33000 Intergovernmental Revenues	\$0.00	\$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	\$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	\$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	\$750,530.00
R 101-33402 Sm. Cities Assistance Program	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$41,976.00	\$41,976.00
R 101-33405 PERA Rate Aid	\$0.00	\$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	\$0.00
R 101-33419 MN Fire Relief Payment	\$68,619.95	\$33,075.00	\$40,915.53	-\$7,840.53	123.71%	\$33,075.00	\$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	\$4,325.00
R 101-34107 Administrative Service Fee	\$4,280.25	\$4,000.00	\$3,355.05	\$644.95	83.88%	\$4,000.00	\$4,000.00
R 101-34110 Planning & Zoning Fees	\$614.00	\$1,000.00	\$438.00	\$562.00	43.80%	\$1,000.00	\$1,000.00
R 101-35000 Fines and Fees	\$1,865.88	\$3,500.00	\$4,501.22	-\$1,001.22	128.61%	\$4,500.00	\$4,500.00
R 101-36100 Special Assessments	\$0.00	\$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	\$0.00
R 101-36200 Miscellaneous Revenues	\$8,887.58	\$500.00	\$944.00	-\$444.00	188.80%	\$500.00	\$500.00
R 101-36210 Interest Earnings	\$223,594.90	\$125,000.00	\$184,180.06	-\$59,180.06	147.34%	\$150,000.00	\$150,000.00
R 101-36230 Contributions - General	\$4,390.25	\$7,500.00	\$7,176.00	\$324.00	95.68%	\$10,000.00	\$10,000.00
R 101-36231 Contributions - Park	\$23,643.44	\$15,000.00	\$12,054.79	\$2,945.21	80.37%	\$5,000.00	\$5,000.00
R 101-36232 Contributions - Fire Departme	\$51,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%	\$30,000.00	\$30,000.00
R 101-36233 Police - Seizure	\$0.00	\$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	\$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	\$4,000.00
R 101-36241 Fire Contract Payment	\$62,661.24	\$67,662.00	\$51,543.91	\$16,118.09	76.18%	\$67,662.00	\$67,662.00
R 101-38020 Rental Revenue	\$905.00	\$500.00	\$2,035.00	-\$1,535.00	407.00%	\$1,500.00	\$1,500.00

Final payment in Dec.

2nd half received in Dec.

Coming in Dec.



Account Descr	2024 Amt	2025 Budget	YTD Amt	YTD Balance	2025 % of Budget	2026 Budget	UnderLine
R 101-38021 Wireless Internet Rental Fee	\$21,808.72	\$19,000.00	\$18,830.41	\$169.59	99.11%	\$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	\$6,958.81	\$5,041.19	57.99%	\$5,000.00	
R 101-38051 Electric Franchise Fee	\$8,310.65	\$9,500.00	\$13,482.08	-\$3,982.08	141.92%	\$9,500.00	
R 101-38052 Gas Franchise Fee	\$7,765.10	\$9,300.00	\$6,399.03	\$2,900.97	68.81%	\$7,500.00	
R 101-38200 Park Dedication	\$0.00	\$0.00	\$3,346.00	-\$3,346.00	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	\$10.00	-\$10.00	0.00%	\$0.00	
R 101-39400 Escrow Funds Received	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
<b>101 GENERAL</b>	<b>\$2,462,136.68</b>	<b>\$2,395,036.00</b>	<b>\$1,556,088.17</b>	<b>\$838,947.83</b>		<b>\$2,546,574.00</b>	
<b>201 STORM WATER DRAINAGE</b>							
R 201-32219 SWPPP Review	\$1,200.00	\$1,000.00	\$2,250.00	-\$1,250.00	225.00%	\$0.00	
R 201-32260 Refunds and Reimbursements	\$0.00	\$48,680.00	\$42,628.20	\$6,051.80	87.57%	\$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	\$75,746.71	-\$10,943.71	116.89%	\$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	
<b>201 STORM WATER DRAINAGE</b>	<b>\$79,488.14</b>	<b>\$114,483.00</b>	<b>\$120,624.91</b>	<b>-\$6,141.91</b>		<b>\$0.00</b>	
<b>202 RECYCLING UTILITY</b>							
R 202-34404 Recycling Collection Charge	\$66,230.91	\$63,000.00	\$65,514.73	-\$2,514.73	103.99%	\$0.00	
<b>202 RECYCLING UTILITY</b>	<b>\$66,230.91</b>	<b>\$63,000.00</b>	<b>\$65,514.73</b>	<b>-\$2,514.73</b>		<b>\$0.00</b>	
<b>203 REFUSE UTILITY</b>							
R 203-34403 Refuse Collection Charges	\$217,539.61	\$181,000.00	\$215,210.87	-\$34,210.87	118.90%	\$0.00	
<b>203 REFUSE UTILITY</b>	<b>\$217,539.61</b>	<b>\$181,000.00</b>	<b>\$215,210.87</b>	<b>-\$34,210.87</b>		<b>\$0.00</b>	
<b>206 ECONOMIC DEVELOPMENT AUTHORITY</b>							
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	\$1,206.58	-\$1,206.58	0.00%	\$0.00	
R 206-36210 Interest Earnings	\$11,635.92	\$5,000.00	\$10,596.47	-\$5,596.47	211.93%	\$0.00	
R 206-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
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	
<b>206 ECONOMIC DEVELOPMENT AUTHORITY</b>	<b>\$66,667.09</b>	<b>\$20,000.00</b>	<b>\$23,159.38</b>	<b>-\$3,159.38</b>		<b>\$0.00</b>	
<b>207 EDA REVOLVING LOAN FUND</b>							
R 207-34900 Fromm EDA Loan 2013 Princip	\$9,855.95	\$1,028.00	\$2,282.34	-\$1,254.34	222.02%	\$0.00	
R 207-34901 EDA Loan Interest	\$1,550.43	\$981.00	\$1,101.75	-\$120.75	112.31%	\$0.00	
R 207-34902 Loan Repayment-Miller	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

*2025 will Revenue w/ funds. Re Met payments.*



## CITY OF EAGLE LAKE 2026 Expenditure Budget Worksheet

Account Descr	2024 Amt	2025 Budget	YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
<b>101 GENERAL</b>							
<b>41000 General Government (GENERAL)</b>							
E 101-41000-131 Employer Paid Health	\$64,998.02	\$75,060.00	\$54,820.79	\$20,239.21	73.04%	\$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	\$4,108.73	\$3,015.27	57.67%	\$7,500.00	
E 101-41000-134 MN Paid Family Medical Leave	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00	
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 Svcs (GENERAL)	\$184.25	\$2,500.00	\$181.50	\$2,318.50	7.26%	\$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	\$86,890.96	-\$66,890.96	434.45%	\$20,000.00	<i>Notes: PM Bldg. Repair from accident will be reimbursed through insurance</i>
E 101-41000-433 Dues and Subscriptions	\$12,264.08	\$17,000.00	\$12,157.08	\$4,842.92	71.51%	\$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	\$94,825.10	-\$94,825.10	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	-\$4.96	\$4.96	0.00%	\$0.00	
E 101-41000-740 ESCROW FUNDS RETURNED	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
<b>41000 General Government (GENERAL)</b>	<b>\$137,302.03</b>	<b>\$230,227.00</b>	<b>\$335,640.24</b>	<b>-\$105,413.24</b>	<b>0.00%</b>	<b>\$243,650.00</b>	
<b>41100 City Council</b>							
E 101-41100-100 Wages and Salaries (GENER	\$15,550.00	\$16,400.00	\$12,900.00	\$3,500.00	78.66%	\$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	\$135.00	\$1,095.00	10.98%	\$1,230.00	
E 101-41100-122 FICA	\$969.06	\$1,020.00	\$799.80	\$220.20	78.41%	\$1,020.00	
E 101-41100-123 Medicare	\$226.64	\$240.00	\$187.05	\$52.95	77.94%	\$240.00	
E 101-41100-438 Meeting & Education	\$836.75	\$5,000.00	\$2,446.85	\$2,553.15	48.94%	\$5,500.00	
<b>41100 City Council</b>	<b>\$17,662.45</b>	<b>\$24,390.00</b>	<b>\$16,468.70</b>	<b>\$7,921.30</b>	<b>0.00%</b>	<b>\$24,390.00</b>	
<b>41200 Mayor</b>							
E 101-41200-100 Wages and Salaries (GENER	\$3,750.00	\$5,300.00	\$4,300.00	\$1,000.00	81.13%	\$5,300.00	
E 101-41200-121 PERA	\$0.00	\$400.00	-\$135.00	\$535.00	-33.75%	\$400.00	
E 101-41200-122 FICA	\$232.50	\$330.00	\$266.60	\$63.40	80.79%	\$330.00	
E 101-41200-123 Medicare	\$54.39	\$77.00	\$62.35	\$14.65	80.97%	\$77.00	
E 101-41200-438 Meeting & Education	\$2,389.24	\$5,000.00	\$5,945.39	-\$945.39	118.91%	\$7,500.00	<i>Notes: Not over budget includes amount for some artwork which was reimbursed by J. W. Kemmurement on revenue side.</i>
<b>41200 Mayor</b>	<b>\$6,426.13</b>	<b>\$11,107.00</b>	<b>\$10,439.34</b>	<b>\$667.66</b>	<b>0.00%</b>	<b>\$13,607.00</b>	
<b>41400 Elections</b>							
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	
<b>E 101-41400-430 Miscellaneous (GENERAL)</b>	<b>\$972.94</b>	<b>\$2,000.00</b>	<b>\$500.00</b>	<b>\$1,500.00</b>	<b>25.00%</b>	<b>\$2,000.00</b>	



Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
E 101-41400-510 Capital Outlay-Actual Expns	\$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 (GENERAL)	\$111,509.37	\$104,117.00	\$91,557.79	\$12,559.21	87.94%	\$111,124.00	
E 101-41500-121 PERA	\$6,995.82	\$7,808.00	\$6,866.89	\$941.11	87.95%	\$8,334.00	
E 101-41500-122 FICA	\$4,957.02	\$6,456.00	\$5,186.71	\$1,269.29	80.34%	\$6,890.00	
E 101-41500-123 Medicare	\$1,159.29	\$1,510.00	\$1,213.03	\$296.97	80.33%	\$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 (GENERAL)	\$8,791.67	\$9,500.00	\$10,291.46	-\$791.46	108.33%	\$10,000.00	
E 101-41500-320 Communications (GENERAL)	\$5,541.89	\$6,000.00	\$4,378.12	\$1,621.88	72.97%	\$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	\$817.68	\$182.32	81.77%	\$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	\$337.01	-\$337.01	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	\$5,528.51	\$2,471.49	69.11%	\$8,500.00	
E 101-41500-510 Capital Outlay-Actual Expns	\$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	\$126,177.20	\$18,213.80		\$154,210.00	
41600 Professional							
E 101-41600-300 Professional Svcs (GENERAL)	\$27,942.04	\$30,000.00	\$48,718.34	-\$18,718.34	162.39%	\$50,000.00	
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	\$252,776.79	-\$245,276.79	3370.36%	\$7,500.00	
E 101-41600-304 Legal Fees	\$9,644.00	\$25,000.00	\$8,573.50	\$16,426.50	34.29%	\$20,000.00	
E 101-41600-310 Computer Technical Support	\$38,375.25	\$45,000.00	\$51,881.04	-\$6,881.04	115.29%	\$70,000.00	
E 101-41600-311 Building Inspector Fees	\$72,081.16	\$40,000.00	\$58,316.18	-\$18,316.18	145.79%	\$50,000.00	
E 101-41600-313 State Surcharge Fee	\$3,838.63	\$1,750.00	\$3,048.93	-\$1,298.93	174.22%	\$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	\$4,876.13	\$1,623.87	75.02%	\$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	\$472,649.42	-\$280,399.42		\$255,425.00	

NOTE:  
INCLUDES 2024  
SECRET PROJECT  
WHICH SHOULD  
BE A SEPARATE  
PROJECT FUND  
WITH FINANCING



Account Descr	2024 Amt	2025 Budget	YTD Amt	2025 Balance	%YTD Budget	2026 Budget	UnderLine
41800 Planning & Zoning Comm. Devel.							
E 101-41800-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,000.00	
E 101-41800-351 Legal Notices-Public Hearing	\$144.51	\$500.00	\$32.16	\$467.84	6.43%	\$0.00	
41800 Planning & Zoning Comm. Devel.	\$144.51	\$500.00	\$32.16	\$467.84		\$40,000.00	
41900 City Hall							
E 101-41900-210 Operating Supplies (GENERAL)	\$671.48	\$1,500.00	\$785.48	\$714.52	52.37%	\$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	\$8,550.66	\$3,949.34	68.41%	\$12,500.00	
E 101-41900-383 Gas Utility	\$0.00	\$0.00	\$231.70	-\$231.70	0.00%	\$500.00	
E 101-41900-510 Capital Outlay-Actual Expns	\$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	\$21,888.30	\$3,611.70		\$29,500.00	
42100 Streets							
E 101-42100-100 Wages and Salaries (GENERAL)	\$59,935.31	\$47,730.00	\$38,446.20	\$9,283.80	80.55%	\$49,763.00	
E 101-42100-107 On Call Stipend	\$0.00	\$0.00	\$351.00	-\$351.00	0.00%	\$702.00	
E 101-42100-121 PERA	\$3,152.05	\$3,580.00	\$3,060.57	\$519.43	85.49%	\$3,732.00	
E 101-42100-122 FICA	\$2,482.80	\$2,959.00	\$2,223.81	\$735.19	75.15%	\$3,085.00	
E 101-42100-123 Medicare	\$580.65	\$822.00	\$520.09	\$301.91	63.27%	\$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 (GENERAL)	\$6,715.48	\$6,500.00	\$11,297.34	-\$4,797.34	173.81%	\$7,000.00	
E 101-42100-212 Fuel	\$5,562.37	\$11,000.00	\$5,628.49	\$5,371.51	51.17%	\$11,000.00	
E 101-42100-220 Repair/Maint (GENERAL)	\$19,329.37	\$8,500.00	\$6,388.18	\$2,111.82	75.16%	\$9,000.00	
E 101-42100-224 Street Repair-General Mainte	\$84,771.27	\$120,000.00	\$99,848.58	\$20,151.42	83.21%	\$120,000.00	
E 101-42100-300 Professional Svcs (GENERAL)	\$1,927.50	\$10,000.00	\$3,946.65	\$6,053.35	39.47%	\$10,000.00	
E 101-42100-320 Communications (GENERAL)	\$698.83	\$1,500.00	\$690.89	\$809.11	46.06%	\$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	\$5,103.63	-\$3,303.63	283.54%	\$1,800.00	
E 101-42100-383 Gas Utility	\$970.79	\$1,300.00	\$1,037.75	\$262.25	79.83%	\$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	\$500.16	\$299.84	62.52%	\$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 Expns	\$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	\$33,425.00	-\$3,425.00	111.42%	\$20,000.00	
42100 Streets	\$366,495.85	\$428,186.00	\$272,295.57	\$155,890.43		\$446,338.00	
42110 Street Lighting							

*Handwritten:* Repairs *Handwritten:* Repairs



Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 Balance	%YTD Budget	2026 Budget	UnderLine
E 101-42110-381 Electric Utilities	\$39,923.12	\$54,000.00	\$40,035.57	\$13,964.43	74.14%	\$54,000.00	
42110 Street Lighting	\$39,923.12	\$54,000.00	\$40,035.57	\$13,964.43		\$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	\$519,717.24	\$0.76	100.00%	\$537,908.00	
E 101-42200-540 Capital Outlay - Seizure	\$1,035.99	\$0.00	\$697.50	-\$697.50	0.00%	\$0.00	
42200 Police Department	\$512,223.50	\$519,718.00	\$520,414.74	-\$696.74		\$537,908.00	
42300 Fire Department							
E 101-42300-100 Wages and Salaries (GENERAL)	\$40,776.26	\$10,000.00	\$5,000.00	\$5,000.00	50.00%	\$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	\$310.00	\$2,170.00	12.50%	\$2,780.00	
E 101-42300-123 Medicare	\$582.54	\$580.00	\$72.50	\$507.50	12.50%	\$657.00	
E 101-42300-124 Fire Relief Payment	\$70,850.95	\$60,000.00	\$40,915.53	\$19,084.47	68.19%	\$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)	\$9,130.14	\$25,000.00	\$12,874.44	\$12,125.56	51.50%	\$25,000.00	
E 101-42300-212 Fuel	\$2,710.63	\$3,500.00	\$1,740.72	\$1,759.28	49.73%	\$3,500.00	
E 101-42300-220 Repair/Maint (GENERAL)	\$54,792.21	\$33,750.00	\$24,485.08	\$9,264.92	72.55%	\$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 Svcs (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	\$6,388.43	\$811.57	88.73%	\$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	\$1,894.13	\$855.87	68.88%	\$2,750.00	
E 101-42300-383 Gas Utility	\$1,892.60	\$4,400.00	\$2,336.73	\$2,063.27	53.11%	\$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	\$2,629.45	-\$229.45	109.56%	\$2,400.00	
E 101-42300-437 Clothing Allowance	\$0.00	\$5,000.00	\$4,472.49	\$527.51	89.45%	\$5,000.00	
E 101-42300-438 Meeting & Education	\$20,320.75	\$18,000.00	\$23,617.71	-\$5,617.71	131.21%	\$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	
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	\$247,819.31	\$323,504.69		\$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	



Account Descr	2024 Amt	2025 Budget	2025 YTD Amt	2025 YTD Balance	%YTD Budget	2026 Budget	UnderLine
42400 School Patrol	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
42410 Animal Patrol							
E 101-42410-210 Operating Supplies (GENERAL)	\$32.44	\$0.00	\$117.94	-\$117.94	0.00%	\$150.00	
E 101-42410-300 Professional Svcs (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	\$561.92	\$438.08	56.19%	\$1,000.00	
E 101-42430-510 Capital Outlay-Actual Expns	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00	
42430 Civil Patrol	\$601.60	\$3,000.00	\$561.92	\$2,438.08		\$8,000.00	
42500 Park & Recreation							
E 101-42500-100 Wages and Salaries (GENERAL)	\$62,276.52	\$50,381.00	\$47,656.89	\$2,724.11	94.59%	\$52,528.00	
E 101-42500-107 On Call Stipend	\$0.00	\$0.00	\$370.50	-\$370.50	0.00%	\$741.00	
E 101-42500-121 PERA	\$3,327.60	\$3,778.00	\$3,071.52	\$706.48	81.30%	\$3,940.00	
E 101-42500-122 FICA	\$2,621.17	\$3,123.00	\$2,785.98	\$337.02	89.21%	\$3,257.00	
E 101-42500-123 Medicare	\$613.00	\$730.00	\$651.57	\$78.43	89.26%	\$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 (GENERAL)	\$12,433.74	\$15,000.00	\$7,888.06	\$7,111.94	52.59%	\$16,000.00	
E 101-42500-212 Fuel	\$4,237.09	\$6,000.00	\$4,731.74	\$1,268.26	78.86%	\$6,500.00	
E 101-42500-220 Repair/Maint (GENERAL)	\$10,449.30	\$15,000.00	\$29,393.92	-\$14,393.92	195.96%	\$20,000.00	
E 101-42500-300 Professional Svcs (GENERAL)	\$28,557.03	\$65,000.00	\$43,067.81	\$21,932.19	66.26%	\$65,000.00	
E 101-42500-320 Communications (GENERAL)	\$1,068.94	\$1,500.00	\$1,251.74	\$248.26	83.45%	\$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	\$4,603.28	\$1,396.72	76.72%	\$6,000.00	
E 101-42500-383 Gas Utility	\$970.78	\$1,500.00	\$1,037.76	\$462.24	69.18%	\$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	\$500.21	-\$500.21	0.00%	\$850.00	
E 101-42500-437 Clothing Allowance	\$845.64	\$0.00	\$500.21	-\$500.21	0.00%	\$0.00	
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 Expns	-\$62,279.99	\$0.00	\$3,936.24	-\$3,936.24	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	\$25,678.62	\$24,321.38	51.36%	\$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	\$176,625.84	\$57,327.16		\$272,159.00	
101 GENERAL	\$2,060,631.56	\$2,441,192.00	\$2,241,666.25	\$199,525.75		\$3,340,083.00	