

CITY OF CHATFIELD CITY COUNCIL
AGENDA

City Council Chambers - 21 SE Second Street, Chatfield, MN 55923
January 12, 2026, 7:00 P.M.

- I. Open Meeting
Roll Call
- II. Pledge of Allegiance
- III. Approve Agenda - Additions or Corrections
- IV. Annual Meeting
 - IVa. [Mayor's Address](#)
Mayor John McBroom
 - IVb. [Council Election of Vice-Mayor](#)
Motion to appoint Councilmember _____ as Vice-Mayor.
 - IVc. [Resolution 2026-01 Mayoral Appointments](#)
Motion to approve Resolution 2026-01 Mayoral Appointments for 2026.
 - IVe. [2026 Budget & Financial Reference Guide](#)
Distribution of annual guide.
 - IVf. [Financial Policy Annual Distribution](#)
Motion to approve the 2026 Financial Management Policies, Accounting Procedures & Internal Controls
- V. Consent Agenda
Motion to approve the Consent Agenda.
 - Va. [2025.12.08 Regular Meeting Minutes](#)
 - Vb. [Accounts Payable Claims Listings](#)
 - Vc. [2026-03 Resolution Accepting Annual Chatfield Fire Department Fund Drive Donations](#)
 - Vd. [Resolution 2026-04 Accepting Ambulance Donations](#)
 - Ve. [Resolution 2026-05 Accepting Library Donations](#)
 - Vf. [Resolution 2026-06 - A Resolution Approving an LG220 Application for Exempt Permit for St. Mary's Catholic Church](#)
 - Vg. [Approve a Temporary Liquor License - St. Mary's Catholic Church](#)
 - Vh. [Resolution 2026-07 - A Resolution Granting Approval of Annual Liquor Licenses and Renewals](#)
- VI. Committee Reports

Vla. [Personnel Budget Committee](#)
[January 12, 2026 Meeting Packet](#)

Vlb. [Public Works Committee](#)
[January 12, 2026 Meeting Packet](#)

VII. City Administrator's Report

VIII. Roundtable

IX. Next Meetings

Monday, January 26, 2026: Public Services (4:30 p.m.), Park & Recreation (5:30 p.m.), City Council (7:00 p.m.)

X. Adjourn



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Mayor's Address

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion: Mayor John McBroom

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Council Election of Vice-Mayor

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion: Motion to appoint Councilmember _____ as Vice-Mayor.

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Resolution 2026-01 Mayoral Appointments

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion: Motion to approve Resolution 2026-01 Mayoral Appointments for 2026.

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026-01 Mayoral Appointments.pdf](#)

City of Chatfield

Resolution 2026-01

Mayoral Appointments and Committees 2026

Planning & Zoning Commission	
<u>Three-year Term - No limit</u>	<u>Expires January 31, of:</u>
Kent Whitcomb	2028
Rich Bakken	2028
	2029
Wayne Halvorson	2029
Ben Frederichs	2027
Terry Bradt	2027
Councilor Broadwater	Council Rep**

Library Board of Trustees	
<u>Three-year Term - 3 Term Limit</u>	<u>Expires January 31, of:</u>
Lisa Martin	2029
Emma Strand	2029
Beth Riley	2029
Kathleen Kamnetz	2028
Sandy Sullivan	2028
Karen Greenslade	2028
Daysha Borst	2027
Debra Collum	2027
Councilor Frank	2027

Charter Commission	
<u>4-Year Term - No Limit</u>	<u>Expires January 31, of:</u>
Brenda Johnson	2028
Pam Bluhm	2028
Julie Fryer	2028
Charles Johnson	2028
Michael Martin	2028
	2026
	2026
Ed Harris	2030
Jeremy Aug	2030
Julie Henry	2030

Economic Development Authority	
<u>Six-year Term</u>	<u>Expires January 31, of:</u>
Sue Keefe	2032
	2032
Mark Rynearson	2028
Teresa Marzolf	2030
Luke Isensee	2029
Paul Novotny (council rep)	2028
Mike Urban (council rep)	2027

Heritage Preservation Commission	
<u>Three-year Term - No Limit</u>	<u>Expires January 31, of:</u>
	2029
	2029
Ruth Ann Lund	2028
Ben Frederichs	2028
	2028
	2027
Pam Bluhm	2027

City Attorney	
<u>General Counsel</u>	<u>Prosecuting Attorney</u>
Fred Suhler, Jr.	Lee Novotny

Official Depositories	
The Root River State Bank	Northland Securities
F&M Community Bank	LMC 4M Fund

Official Newspaper	
The Chatfield News	

Councilmember Assignment Summary:

<u>Paul Novotny</u>	<u>Mike Urban</u>	<u>Josh Broadwater</u>
EDA	EDA	Park & Rec
Personnel – Budget	Personnel – Budget	Joint Powers
Joint Powers	Public Works	Planning & Zoning
Public Works		

<u>Pam Bluhm</u>	<u>Dave Frank</u>
Public Services	Public Services
HPC	Park & Rec
Community Education	Library board

Council Committee Summary:

Mayor McBroom is an ex-officio member of all committees.

Community Education (1)	Pam Bluhm		
Joint Powers Board (2)	Paul Novotny		Josh Broadwater
Park & Recreation (2)	Josh Broadwater		Dave Frank
Personnel/Budget (2)	Paul Novotny		Mike Urban
Public Services (2)	Pam Bluhm		Dave Frank
Public Works (2)	Paul Novotny		Mike Urban
Library Board (1)	Dave Frank		
EDA (2)	Paul Novotny		Mike Urban
HPC (1)	Pam Bluhm		
Planning & Zoning (1)	Josh Broadwater		

Approved this 12th day of January 2026.



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: 2026 Budget & Financial Reference Guide

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion: Distribution of annual guide.

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026 Budget Financial Reference Guide v2025 1215.pdf](#)

ANNUAL BUDGET & FINANCIAL REFERENCE GUIDE

12/16/2025 Draft - Pending Annual Meeting & updated LMC Property Tax Data Report

CITY OFFICIALS

TABLE OF CONTENTS

<p>Mayor John McBroom</p> <p>Councilor Vice Mayor Dave Frank</p> <p>Councilor Paul Novotny</p> <p>Councilor Mike Urban</p> <p>Councilor Pam Bluhm</p> <p>Councilor Josh Broadwater</p> <p>Administrator Michele Peterson</p> <p>Ambulance Director Rocky Burnett</p> <p>Asst. Amb. Director Deputy Clerk Desiree Schlichter</p> <p>City Clerk Beth Carlson</p> <p>Community Development Director Alison Bentley</p> <p>Deputy Clerk Andrea Eickhoff</p> <p>Finance Director Kay Wangen</p> <p>Fire Chief Peter Erickson</p> <p>Librarian Monica Erickson</p> <p>Police Chief Shane Fox</p> <p>Public Works Director Brian Burkholder</p> <p>Parks - Sr. Maintenance Dan Funk</p> <p>Water Superintendent Ryan Priebe</p> <p>Wastewater Superintendent Steven Schlichter</p> <p>Asst. Wastewater Operator Mitch Irish</p>	<p>Introduction Page 2-10</p> <p style="text-align: center;"><small>2025 Capital Financial Plan Session Summary 2026 Final Levy Dashboard & Budget-At-A-Glance</small></p> <p>Section 1 - Levy Page 11-23</p> <p style="text-align: center;"><small>Property Tax Levy LGA Pera Aid Library</small></p> <p>Section 2 - Net Tax Capacity Page 24-25</p> <p style="text-align: center;"><small>LMC Property Tax Data Report 2025 Update Pending</small></p> <p>Section 3 - Debt Service Page 26-71</p> <p style="text-align: center;"><small>Debt Schedule Summary Bond Cashflow Ledgers</small></p> <p>Section 4 - Rev Exp Budget Detail Page 72-99</p> <p style="text-align: center;"><small>Banyon Fund Department Revenue & Expenditure Adopted Budgets</small></p> <p>Section 5 - Capital Improvement Plans Page 100-115</p> <p style="text-align: center;"><small>Departmental Capital Goods Reserve Fund Details</small></p>
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To: Michele Peterson

From: Kay Wangen

Date: November 4, 2025

Subject: Operationalizing the 2025 Committee of the Whole | Capital Financial Session

Capital Outlay Plan Purpose

The goal of the City's Capital Outlay Plan is to develop a comprehensive program for decision makers to use to guide capital investments in equipment and assets based on an assessment of the community's needs. The challenge is to maximize the use of limited resources by determining the best funding method while practicing responsible stewardship.

THERE ARE FOUR COMPONENTS TO THE CITY'S CAPITAL OUTLAY PLAN.

1. **DEPARTMENTAL CAPITAL GOODS / EQUIPMENT REPLACEMENT SCHEDULES.** These relate to the cash reserve funds: Library 212, FD 221, Ambulance 231, Community Development 242, CCA 251, Water 611 (newly reestablished), Wastewater 612 (newly reestablished) & General Fund 801.
2. **CAPITAL FINANCIAL PLAN (CFP) MODEL.** This is a 20 year planning session model updated annually in a work session facilitated by the City's Municipal Advisor. The model provides a *financial forecast of what impact additional capital projects have on the city's finances based on a set of variables selected (growth, inflation, etc)*. The projects added to the model are large capital projects that typically require bonding. The equipment and projects on the departmental capital goods replacement schedules are built into the background variables of the model. So the model combines the operational replacement schedules with selected projects and provides a comprehensive projection of the City's financial condition. Capital financial planning helps balance the competing needs of updating infrastructure and preserving or improving the financial condition of the City.
3. **CAPITALIZATION POLICY.** This is the process of classifying capital expenditures, including guidelines for determining economic useful life of assets.
4. **SALE AND DISPOSAL OF EQUIPMENT.** The policy related to disposing of equipment and tangible goods that are no longer needed.

Key Take-a-ways from the Planning Session—Oct. 27, 2025

- The CFP exercise goal is to keep long range planning on target by creating a financial projection based on variables selected for growth & inflation.
- Operations financial reporting values and the CFP projection values will vary slightly as operational financial reporting is based on current statistics and cash balances, while the model includes the variables selected for growth & inflation in order to provide long term projections.
- This information is always evolving and changes from year to year as actual information becomes available and is incorporated (population, tax capacity, inflation).
- The following dashboard summary operationalizes the information from the planning session model. It provides a graphic overview of the selected capital projects from the planning session with existing debt obligations and some of the components in the departmental capital goods / equipment replacement schedules.

2025 Model Values Selected for 2026 Projections

- Prelim Levy \$2,885,640 | 5.38% Increase
- Typical homestead Value—\$230,000
- Typical water usage 5,000 gallons / mo.
- Market value & construction inflation factor 5%
- Spending increase % | GF, Water, Wastewater 4%
- Tax Base Growth Assumption 4%
- Population growth / yr 10 | Households 4
- Water rate increase 2027 4.5%
- Wastewater rate increase 2027 0%
- *Note—Capital Goods Plans updates are in progress.
- FD 221 Rev \$172,773 / Exp \$28,609
- Amb 231 Rev \$66,867 / Exp \$0
- GF 801 Rev \$465,799 / Exp \$289,012
- Wtr 611 Rev \$0 pending cash flow/ Exp \$39,587
- WW 612 Rev \$0 pending cash flow / Exp \$20,081

Oct. 27, 2025 Planning Session Model Highlights

- Continue to fund internal service reserve account 801 with increases of at least 3%
- 2026 Utility rate model updated to reflect actual usage vs. seasonal averaging | 2027 Water 4.5% WW 0%, but future increases are likely to support potential need for a wastewater plant project in the future.
- Wastewater fund expected to make sizeable repayments to the GF for previous years tax support beginning 2028, 2 years earlier than previously expected | \$100,000 annually.
- The City strives to schedule and size projects to fall within thresholds | 90% tax rate | below \$5,000 debt per capita and steady predictable tax rates of 3-4%

PROJECTS INCLUDED

1. 2027 PW Bldg—\$2,100,000 | Finance 1,915,250 | 4.5% 20 Yr | \$400,000 Equity | 68% Sewer (repayment incorporated) | 32% Tax Levy
 2. 2029 Road Project—\$2,500,000 | Finance 3,038,766 | 4.0% 10 Yr | 40 % Levy—50% Wastewater—10% Water
 3. 2030 OTR Mains & Water Storage—\$2,000,000 | Finance 2,552,583 | 2.5% 20 Yr | 100% Water
 4. 2035 Road Project—\$2,000,000 | Finance 3,257,789 | 4% 10Yr | 100% Levy
 5. 2038 Road Project—\$2,000,000 | Finance 3,771,298 | 4% 10Yr | 100% Levy
 6. Future WWTP Upgrade— Placeholder not included in model projections—details to be determined.
- Note:\$175,000 Mill and Overlay every 3 years & 75,000 Chip Seal Sidewalk removed from model/ incorporated in #2, #4, #5 Road Projects / in cap plans.

Operations Implementation Discussion Points

Things to Remember / Clarify / Prior Year Mentions

- Departmental cap plans / equipment replacement schedules are being updated / reconciled to reflect current practices.
 - Point of clarification—public works cap plan 2026 funding includes \$117,504 for vehicles & equipment, \$27,810 for sidewalk maintenance, \$31,930 overlay, \$48,000 Chipsealing / Crackfilling, \$41,200 storm sewer. Consider combining current sidewalk, overlay, chipsealing/crackfilling & storm sewer into one reserve fund pool for street maintenance at existing funding level since Road Projects are now included in the model / plan.
- Wastewater repayment to General Fund—\$1,500,000
- Water fund repayment to Wastewater fund \$150,000 interfund loan
- Tax Abatement \$50,000 yr available 2027-2032 for funding Community Development Capital Reserve Fund as 2012A Bond revenue source complete in 2026.

PROJECTS ON THE RADAR FROM PRIOR YEARS—BRIEF UPDATES

- Hilltop Estates Building Incentive Program Implemented—1st of 8 eligible homes in progress.
- Pedestrian Bridge—Trying to Sell
- Retaining Wall 2nd St & OTR—Being completed w 2025 Street Prjct
- Camp Site Creation
- Burr Oak Extension
- County Road 10 Development
- CSAH 5 / Winona St.
- Division St. Improvements
- Groen Park Expansion

2026 Budget Based on Needs & Goals

GENERAL FUND | ADMINISTRATION 100-41500

Continue succession planning / staffing changes | Continue to evaluate and refresh business practices. | Focus on building stronger collaboration with internal and external stakeholders | Refresh capital goods plan to align with capital outlay policy & fixed assets.

GENERAL FUND | MUNICIPAL BLDNGS. | 100-41940

Security Cameras | LED lighting | Refresh capital goods plan to align with capital outlay policy & fixed assets | Incorporate all municipal buildings

GENERAL FUND | POLICE DEPT. | 100-42110

Staffing Transition | Replace Chief's Squad | Refresh capital goods plan to align with capital outlay policy & fixed assets

GENERAL FUND | STREETS | 100-43100

Refresh capital goods plan to align with capital outlay policy & fixed assets

GENERAL FUND | PUBLIC WORKS | SWIMMING POOL | 100-45124

Research solar implementation | Refresh capital goods plan to align with capital outlay policy & fixed assets

GENERAL FUND | PARKS | 100-45200

Trade Ventrak mower | Trade / replace John Deere tractor | Shady Oak playground equipment | Update / expand City Park bathrooms | Refresh capital goods plan to align with capital outlay policy & fixed assets

LIBRARY | 211

Identify new opportunities for programs and partnerships with providers to expand programming for youths and adults | Explore and facilitate opportunities to strengthen existing and grow new partnerships | Build opportunities for the community to engage with the library | Curate collections to meet a wide variety of community interests and needs | Update the library's mission and vision statements to ensure the library's actions align with its immediate purpose and long term goals.

AMBULANCE | 230

Review staffing model | compensation to enhance coverage | Refresh capital goods plan to align with capital outlay policy & fixed assets

COMMUNITY DEVELOPMENT | 240

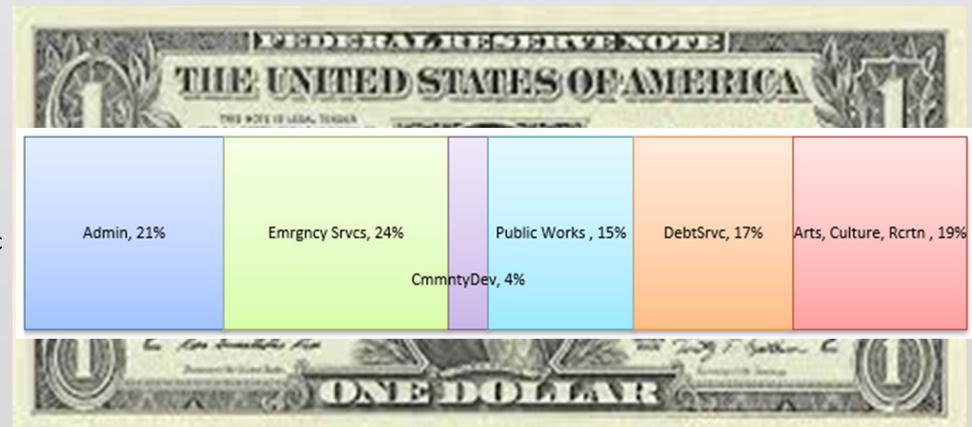
Initiate new lodging establishment | Promote new housing development | Expand business development on Enterprise Drive

WATER | 601

Lead & copper regulation implementation | Research pick up trade / transition to electric | Refresh capital goods plan to align with capital outlay policy & fixed assets

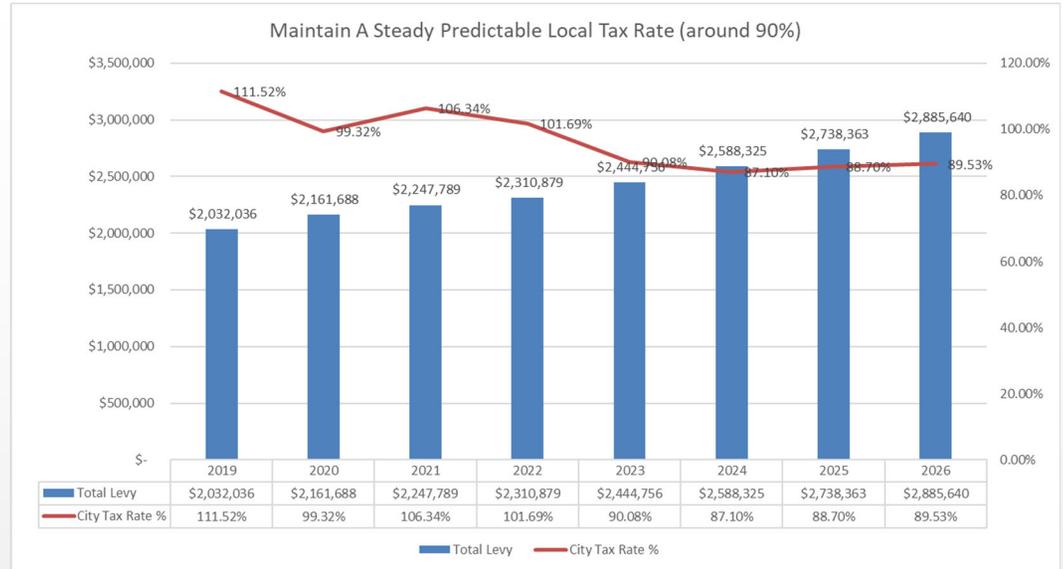
WASTE WATER | 602

Continue operating facility as efficiently as possible | Complete facility plan | Collection system maintenance and videoing (include in street reconstruction project) | Clean out reed bed 3 | Refresh capital goods plan to align with capital outlay policy & fixed assets



Guiding Principles

- Maintain a steady, predictable, local tax rate (~90%) - 2026 Preliminary 89.53% **(w Preliminary Capacity) Pending Update.*
- Reduce the City's current debt per capita to \$3,500 or less.—2026 Preliminary \$3,743
- Maintain positive reserves in the City's Enterprise Funds. Working on establishing water & wastewater reserves.
- Budget based on specified needs & goals.
- Work plans are based on specific outcomes for results based budgeting.
- Maintain public safety and public works programming that reasonably assures the public of their safety, convenience, and maintenance of property value.
- Develop and maintain technology, communication and administrative services that allow all interested parties to be well informed while protecting the City's critical data and operating systems.
- Maintain the city's strong bond rating and financial position (AA).
** The City's AA bond rating ranks Chatfield among the upper tier of cities in the State relative to its credit rating.*

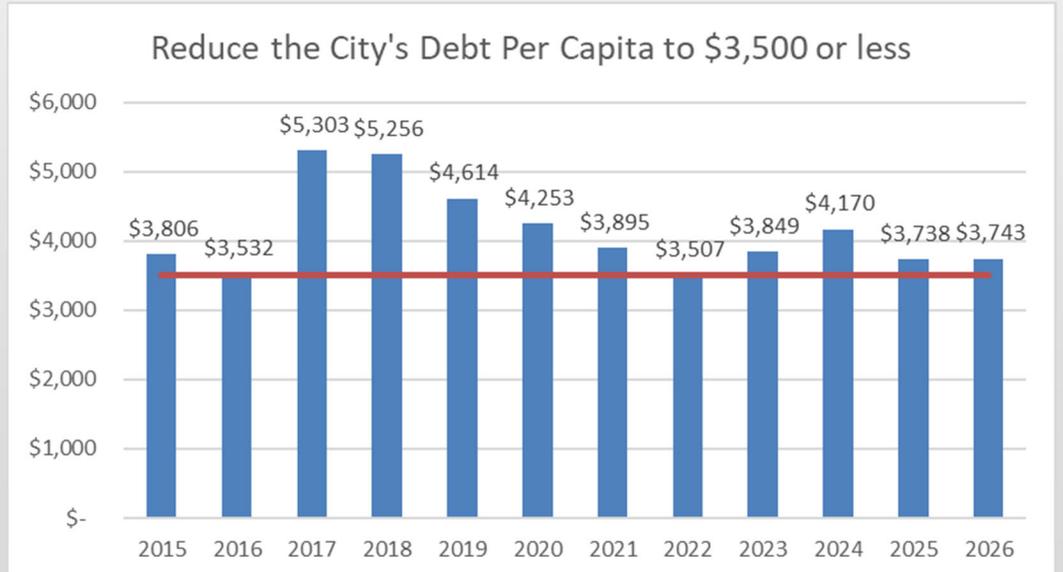


Cost Drivers

- Escalating Equipment Prices.
- Technology Equipment | Security
- Insurance
- Inflation

Included In This Budget

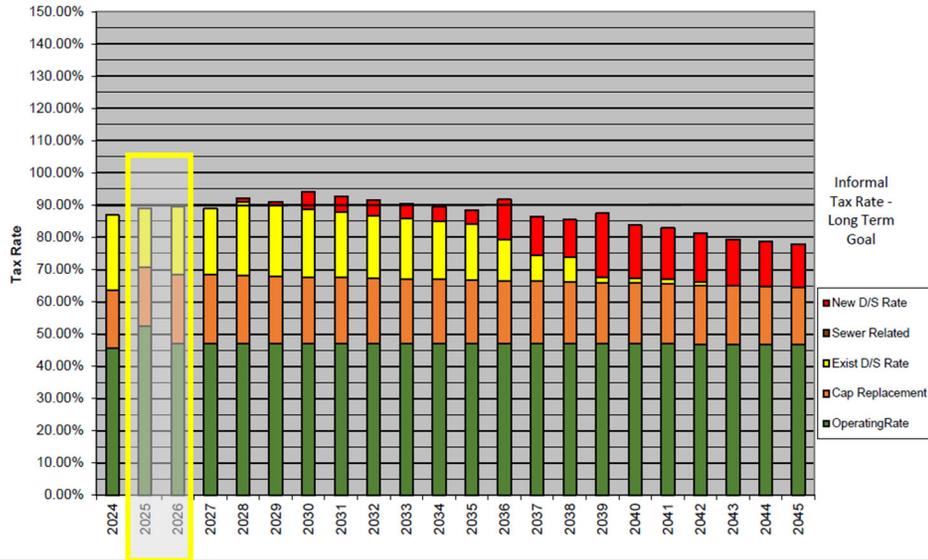
- 3% Pay grid adjustment
- 50% Leave conversion
- \$96,545 2025A Mill & Overlay interest payment covered by 2018A, 2022A & 2022B decreased levy need for arbitrage fund balance management.
- Police Department schedule 42x2184
- Public Works—+1, weekend & overtime
- Security cameras
- Minnesota's new paid leave



2025 CFP Planning Tool | Tax Rate Projections

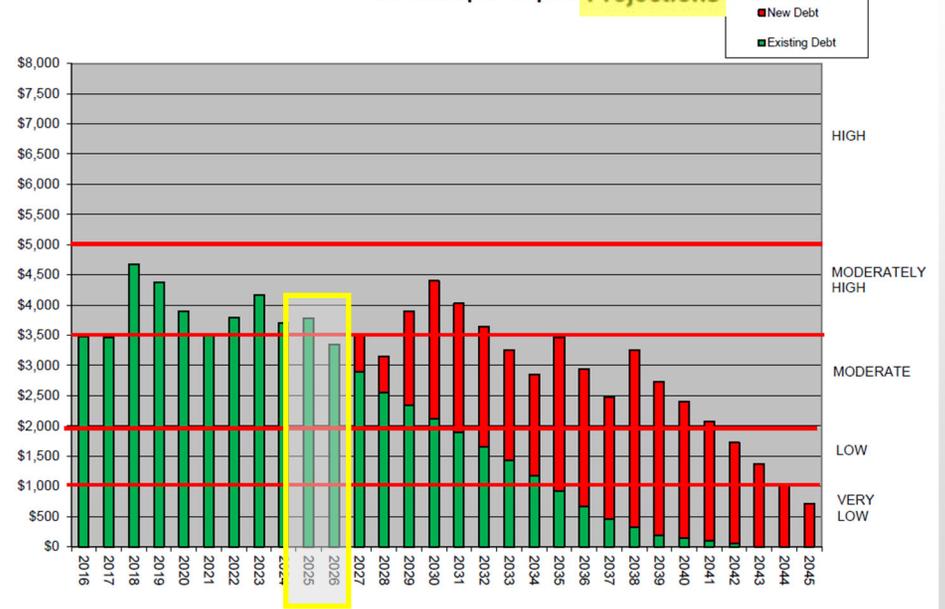
- Detailed by activity: Operations | Capital Goods | Existing Debt Service | Sewer Related Debt Service | New Debt for Projects on the Radar

Tax Rate Projections



2024 CFP Planning Tool | Debt Per Capita Projections

GO Debt per Capita Projections



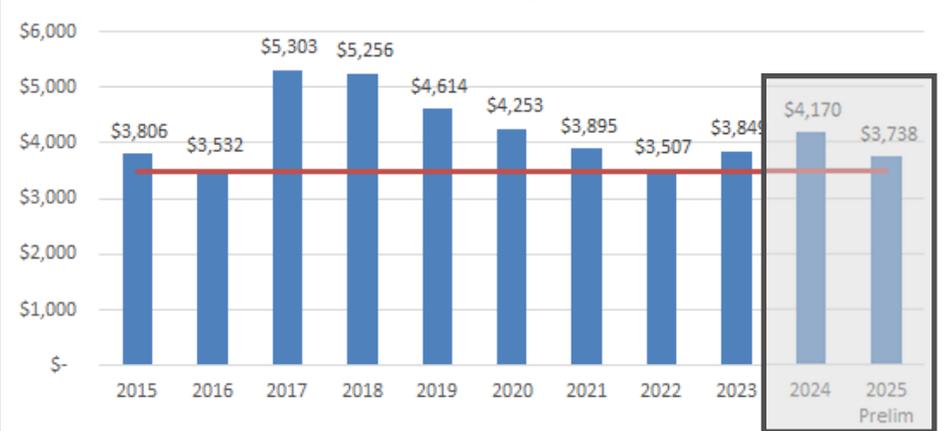
Tracking Results

Maintain A Steady Predictable Local Tax Rate (around 90%)



Tracking Results

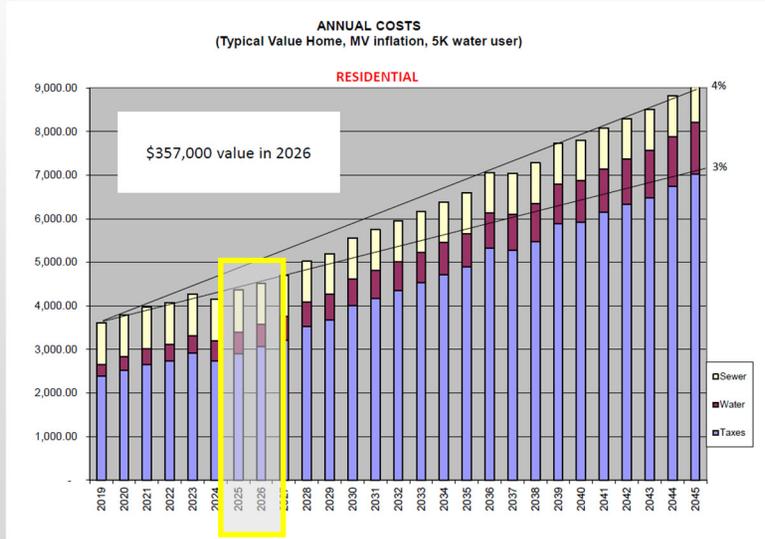
Reduce the City's Debt Per Capita to \$3,500 or less



2025 CFP Planning Tool | Resident Impacts Projections

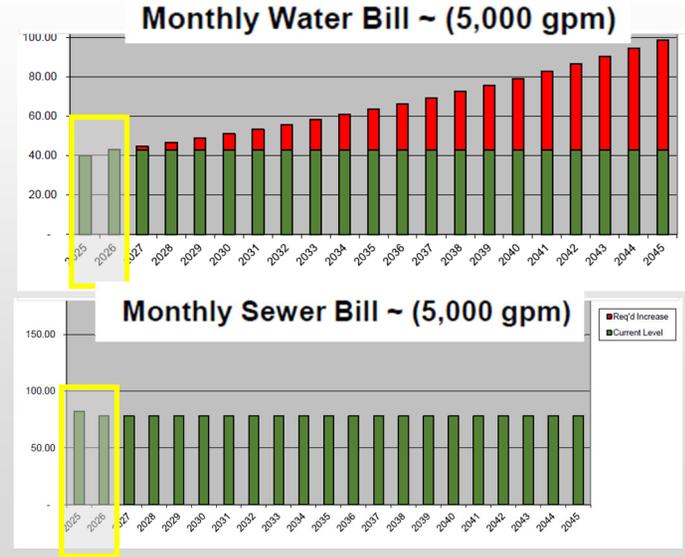
Property Tax Impact for City Services

- Annual cost for city services on a home valued \$357,000, 5% MV inflation, 5K gallon per month water user, displaying portion related to taxes, water and sewer
- Goal—Maintain impact to residents reasonable (between 3 and 4%)



Water & Sewer Utility Bill Projections

- Utility billing rate model is transitioning from the current seasonal averaging model to an actual usage model in 2026



Capital Financial Plan History Recap

2025—October Update

Projects & Debt

# Project	Future PW Bldg	Road Project	OTR & Mains Water Storage	Road Project	Road Project	WWTP upgrade
Est Year 2025 Cost	2,100,000	2,500,000	2,000,000	2,000,000	2,000,000	20,000,000
NET Financed (Inflation Less Cash)	1,915,250	3,038,766	2,552,563	3,257,789	3,771,298	
Type Bond	GO	GO	GO	GO	GO	
Term	20	10	20	10	10	
Rate	4.50%	4.00%	2.50%	4.00%	4.00%	
Bond Pymt	147,237	374,652	163,740	401,656	464,967	
Yr Built	2027	2029	2030	2035	2038	

2024—October Update

Projects & Debt

necessary to flow fire cap fund

# Project	Fire Equipment	Fire Equipment	Sewer Repay Gen Fund	Water OTR Storage PFA	Water SCADA & Meters	Future PW Bldg	Road Project	Road Project	Road Project
Est Year 2022 Cost	355,341	249,313	1,567,052	1,865,539	341,643	2,100,000	1,250,000	2,500,000	2,000,000
NET Financed (Inflation Less Cash)	500,000	600,000	2,000,000	1,500,000	0	2,031,013	1,378,125	3,190,704	3,959,883
Type Bond	GO	GO	GO	GO	Cash	GO	GO	GO	GO
Term	10	10	20	20	10	20	10	10	10
Rate	4.00%	4.00%	0.00%	2.50%	4.00%	4.50%	4.00%	4.00%	4.00%
Bond Pymt	61,646	73,975	100,000	96,221	0	158,136	169,910	393,385	488,215
Yr Built	2031	2042	2029	2030	2033	2027	2026	2029	2038

2023—October Update

Projects & Debt

INTERFUND LOANS

# Project	Generic Mill and Overlay	Generic Road Reconst or Extension	Future PW Bldg	ANNUAL SEWER REIMB GF	Water OTR Storage - PFA	Water SCADA	Water Meters		
Est Year 2022 Cost	-	2,600,000	2,100,000	2,000,000	1,876,000	86,000	200,000	-	-
NET Financed (Inflation Less Cash)	-	1,276,282	3,350,239	2,264,911	2,000,000	2,474,738	111,172	415,786	-
Type Bond	GO	GO	GO	GO	GO	GO	GO	GO	GO
Term	20	20	10	20	20	10	20	20	10
Rate	2.00%	2.00%	4.00%	4.00%	0.00%	2.50%	4.00%	5.00%	4.50%
Bond Pymt	-	157,354	413,054	173,349	100,000	158,747	13,707	33,364	-
Yr Built	0	2028	2028	2028	2029	2030	2033	2037	0

2022—October Update

Projects & Debt

INTERFUND LOANS

# Project	2023 Grant & Prospect	Generic Mill & Overlay	Public Works Bldg	Sewer Fund Reimb GF Bal Pmt #1	Storm Sewer Project (Sewer Reimb GF)	Generic Mill and Overlay	Generic	Water OTR Storage	Future PW Bldg
Est Year 2022 Cost	-	1,860,000	876,000	700,000	172,788	813,913	1,060,000	2,600,000	1,876,000
NET Financed (Inflation Less Cash)	-	1,732,500	393,750	771,750	(0)	1,407,100	3,350,239	2,344,660	2,254,911
Type Bond	GO	GO	GO	GO	Cash	GO	GO	GO	GO
Term	20	20	10	20	10	10	10	10	20
Rate	2.00%	2.00%	4.00%	5.25%	4.00%	4.00%	4.00%	4.50%	4.50%
Bond Pymt	-	213,602	48,546	63,247	(0)	173,483	413,054	172,561	173,349
Yr Built	0	2023	2023	2024	2026	2032	2028	2028	2029

2021—October Update

Projects & Debt

INTERFUND LOANS

# Project	2023 Grant & Prospect	Generic Mill & Overlay	Various Water Thru 2027 (& Storm?)	Sewer Fund Reimb GF Bal Pmt #1	Storm Sewer Project (Sewer Reimb GF)	Public Works Bldg	Water Sewer Project	Generic Mill and Overlay	Water Capital Replacement
Est Year 2021 Cost	-	1,860,000	376,000	1,270,000	164,641	837,301	860,000	2,600,000	1,060,000
NET Financed (Inflation Less Cash)	-	1,819,125	413,438	1,333,500	0	1,099,744	3,517,751	1,477,455	733,446
Type Bond	GO	GO	GO	Cash	Cash	GO	GO	GO	GO
Term	20	20	10	20	10	10	10	10	20
Rate	2.00%	2.00%	3.00%	3.50%	3.00%	3.50%	3.00%	3.00%	3.50%
Bond Pymt	-	213,257	48,467	93,826	0	77,379	412,388	173,203	51,606
Yr Built	0	2023	2023	2022	2026	2032	2024	2028	2037



Includes: 4% Pay Grid | +1 Amb Dept | +.5 Clerk Transition Prep | \$91,500 Street DS Offset | PTO Conversion Funding

Includes: 3% Pay Grid | 50% LvCnvrns | 95,645 2025A M&O covered by 2018A 2022A & 2022B Arbtrg Adj | PD 42x2184 | PW Wknd & OT | +1PW | Rdcd to Cameras | CptlGds | ER Benefits | 2012A 2019A & 2022A Adj | PFML \$17,979

Budget At A Glance

2025 Final Levy | 2025V5 5.87% 2026 Final Levy 2026 5.378%

Budget at a Glance - 2025 Final 12/09/2025				Budget at a Glance - 2026 Final 12/08/2025						
LGA / PERA Aid-41000-33401 | 33405	\$ 950,380			0.10%	Certified	\$ 952,141			0.19%	Certified
Interest Income-36210	\$ 17,000					\$ 25,000			47.06%	
41000 General Services Transfer In-34020	\$ 143,050					\$ 147,342			3.00%	
41100- Legislative Dept.	\$ 67,580					\$ 68,990			2.09%	
41200- Hist. Society ? Add to MncplBldg	\$ -					\$ -			0.00%	Combine with MncplBldng?
41410- Elections	\$ 1,800					\$ 3,825			112.50%	2026 1 Elections
41500- Administration/Finance	\$ 12,861	\$ 638,686			+ .5 Admin Staff & PTO Cnvrns Fndng	\$ 27,680	\$ 718,715		10.42%	Includes CCTV FF Pass Thru
41910- Planning & Zoning	\$ 2,600	\$ 71,750				\$ -	\$ -		-100.00%	Moved to 240 Community Development
41940- Municipal Building	\$ 700	\$ 88,821				\$ 500	\$ 82,833		-6.57%	
42110- Police Department	\$ 78,011	\$ 787,697			+ PTO Cnvrns Fndng	\$ 73,119	\$ 804,761		3.09%	
42400 Building Code	\$ 751	\$ 100				\$ -	\$ -		-100.00%	Moved to 240 Community Development
43100- Street Maintenance	\$ 6,651	\$ 754,811			1x\$91,500 + PTO Cnvrns Fndng	\$ 6,980	\$ 624,730		-17.43%	+1 Vacant PW 51k to Prk103 \$41,930 1x20
45124- Swimming Pool	\$ 96,401	\$ 210,369				\$ 98,748	\$ 219,021		5.53%	
45200- Parks	\$ 502	\$ 231,385			+ PTO Cnvrns Fndng	\$ 660	\$ 292,580		26.44%	+1 Vacant PW51kFrmStrt101
General Fund Total Rev | Exp	\$ 1,308,907	\$ 2,852,999	\$ -	\$ -		\$ 1,332,170	\$ 2,815,455	\$ -	\$ -	-3.94%

GENERAL GOVERNMENT LEVY-31010

Revenues Expenses Levy 6.73% 1 Time Exception \$91,500 Street Dept 2023A Offset \$ - \$ 1,483,285 -3.94% 2025 Included 91,400 DS offset

Services	Revenues	Expenses	Levy		Revenues	Expenses	Levy	
211-31010 Library Levy	\$ 106,459	\$ 331,056	\$ 224,597	9.62%	\$ 109,478	\$ 351,709	\$ 242,231	7.85%
220-31010 Fire Department Levy	\$ 82,551	\$ 168,158	\$ 70,000	0.00%	\$ 84,400	\$ 158,400	\$ 74,000	5.71%
230-31010 Ambulance Levy	\$ 310,088	\$ 453,131	\$ 143,043	80.38%	\$ 314,640	\$ 464,068	\$ 149,428	4.46%
240-31010 Community Development Levy	\$ 1,650	\$ 102,030	\$ 100,380	27.84%	\$ 5,750	\$ 177,208	\$ 171,458	70.81%
250-31010 Center for the Arts Levy	\$ 2,300	\$ 78,000	\$ 75,700	-15.89%	\$ 2,000	\$ 89,907	\$ 87,907	16.13%
614-31010 CCTV Levy	\$ 30,500	\$ 69,059	\$ 17,000	8.97%	\$ -	\$ -	\$ -	-100.00%
TOTAL SERVICES LEVY			\$ 630,720	17.17%			\$ 725,024	14.95%

Debt Service

Levy Levy

2012A | 332-Wtr Twr (2027)	\$ -				CPS & FC Abtmnt + Wtr Rev	\$ -			0.00%	CPS & FC Abtmnt + Wtr Rvn | 2027 Final B
2016A | 335-WWTP (2028)	\$ 95,000					\$ 98,000			3.16%	
2018A | 340-Pool (2039)	\$ 300,298					\$ 209,450			-30.25%	Rdcd \$90k Arbtrg Rvw Net 0
2019A | 342-Street Lights (2027)	\$ 35,302					\$ 10,000			-71.67%	Reduced \$26,205
2022A | 343-Wtr Storm (2043)	\$ 18,022					\$ 3,448			-80.87%	20261xRdcdCFClosed2025 18%GF&Arbtrg A
2022B | 344-PW Facility (2043)	\$ 68,828				2025 First Levy	\$ 61,886			-10.09%	2026 Rdcd \$7,500 Arbtrg Adj
2023A | 323-Grand Prospect St	\$ 46,101				\$199,101 Schd less ~ CF balance \$153,000	\$ 198,902			331.45%	2025 1x150,000 GF Levy Offset
2025A | 325 Mill & Overlay Street Prjct						\$ 95,645			0.00%	2027 Placeholder | Smll Cts Asst, StrtRsrv
DEBT SERVICE LEVY			\$ 563,551	4.00%	1 Time Exception \$153,000 2023A Street Dept Offset	\$ 677,331			20.19%	2025 included 91,400 GF offset

Levy Total	\$ 2,738,363				4% Salary Grid Adjustment	\$ 2,885,640			
Increase in Tax Levy	\$ 150,038				+1 Amb +.5 Admin	\$ 147,277			
Percent Increase over Prior Year				5.80%	+ Street & Pool capital goods funding				5.378%

NET TAX CAPACITY

0 2026 5.378%

Fillmore County NTC	\$ 1,857,667				12/15/2025 PENDING FINAL #'S FROM PRISM				
Olmsted County NTC	\$ 1,229,550								
Net Taxable Tax Capacity	\$ 3,087,217					\$ -			
Increase in Tax Capacity	\$ 115,466					\$ -			
% Increase in Tax Capacity	4%					0%			
Certified Final Levy	\$ 2,738,363					\$ -			
City Tax Rate	88.70%					0.00%			
Goal: Maintain a steady, predictable local tax rate.						0			
Debt Per Capita	\$ 3,738					\$ -			
Goal: Reduce the debt per capita to \$3,500 or less									

**Resolution 2025-85
Certifying the Final Property Tax Levy for Taxes Payable in 2026**

WHEREAS, the City of Chatfield has prepared a budget for the operations of the City of Chatfield for the 2026 calendar year, and

WHEREAS, it has been determined that a property tax levy in the amount stated below is necessary to meet the needs outlined in the budget:

Fund Name	2026
General Fund (100)	\$1,483,285
Library Fund (211)	\$242,231
Fire Department Fund (220)	\$74,000
Ambulance Fund (230)	\$149,428
Community Development (240)	\$171,458
Center for the Arts Fund (250)	\$87,907
Debt Service:	
2016A (335) Disposal Syst. Debt Service	\$98,000
2019A (342) Street Light Debt Service	\$10,000
2022A (343) Water/Storm Debt Service	\$3,448
2022B (344) PW Facility Debt Service	\$61,886
2023A (323) Grnd& Prspct Debt Service	\$198,902
2025A (325) Mill & Overlay	\$95,645
Total Non-Referendum Base Levy	\$467,881
2018A (340) Referendum Based Levy	\$209,450
Total Tax Asking	\$2,885,640

And WHEREAS, the budget and proposed tax levy will be presented to the public at a regular meeting of the City Council in compliance with Truth in Taxation regulations, and

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Chatfield, County of Fillmore, Minnesota, that the 2026 final budget and property tax levy be adopted,

BE IT FURTHER RESOLVED that the special levies established by prior resolutions hereby be amended to the above stated amounts.

AND BE IT YET FURTHER RESOLVED that Administration is hereby instructed to share this resolution with the Auditors of Fillmore and Olmsted Counties, Minnesota.

Approved December 8, 2025

/s/Beth M Carlson

City Clerk

City of Chatfield

**Resolution 2025-65
Certifying the Preliminary Property Tax Levy for Taxes Payable in 2026**

WHEREAS, the City of Chatfield has prepared a budget for the operations of the City of Chatfield for the 2026 calendar year, and

WHEREAS, it has been determined that a property tax levy in the amount stated below is necessary to meet the needs outlined in the budget:

Fund Name	2026
General Fund	\$1,483,285
Library Fund	\$242,231
Fire Department Fund	\$74,000
Ambulance Fund	\$149,428
Community Development	\$171,458
Center for the Arts Fund	\$87,907
Debt Service:	
2016A (335) Disposal Syst. Debt Service	\$98,000
2019A (342) Street Light Debt Service	\$10,000
2022A (343) Water/Storm Debt Service	\$3,448
2022B (344) PW Facility Debt Service	\$61,886
2023A (323) Grnd& Prspct Debt Service	\$198,902
2025A (325) Mill & Overlay	\$95,645
Total Non-Referendum Base Levy	\$467,881
2018A (340) Referendum Based Levy	\$209,450
Total Tax Asking	\$2,885,640

And WHEREAS, the budget and proposed tax levy will be presented to the public at a regular meeting of the City Council in compliance with Truth in Taxation regulations, and

WHEREAS, the City Council would like to declare a date, time and place of that regular meeting at which public input will be invited,

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Chatfield, County of Fillmore, Minnesota, that the 2026 preliminary budget and property tax levy be adopted,

BE IT FURTHER RESOLVED that the special levies established by prior resolutions hereby be amended to the above stated amounts.

AND BE IT YET FURTHER RESOLVED that the proposed budget and tax levy will be discussed at 7:00 p.m. on Monday, December 8, 2025, during the regularly scheduled meeting of the Chatfield City Council which will be held at the Thurber Community Building, at 21 Second Street SE.

Approved September 22, 2025
/s/Beth M Carlson
City Clerk
City of Chatfield

INFORMATION REQUEST
NOTICE OF PUBLIC MEETING
ON 2025 BUDGET & LEVY

Taxing District: City of Chatfield

Meeting Date: Monday, December 8, 2025

Meeting Time: 7:00 p.m.

Meeting Place: Chatfield City Hall, Thurber Building, 21 Second Street SE, Chatfield,
MN 55923

Where to send comments to and/or request a copy of the proposed budget/levy: Chatfield
City Hall, 21 Second Street SE, Chatfield, MN 55923. Phone 507-867-3810. Email
mpeterson@ci.chatfield.mn.us

_____ My city has a population under 500, therefore we will not be holding a meeting



Truth-In-Taxation hearing information

Please complete and return to
kay.kuster@olmstedcounty.gov

Taxing Authority Name: City of Chatfield

Meeting Date: Monday, December 8th, 2025

Meeting Time: 7:00 p.m.

Location of Meeting:

Building: Thurber Community Center | Chatfield Municipal Building

Room: City Council Chambers

Street Address: 21 Second Street SE

City, State, Zip: Chatfield, MN 55923

Contact Person: Michele Peterson, City Administrator

Phone Number: 507-867-3810

Website: www.cityofchatfieldmn.gov

Will there be a referendum this year? No

Name and phone number of the person completing this form:

Kay Wangen, 507-867-3810

Kay E. Kuster
Property Tax Specialist
507-328-7534
kay.kuster@olmstedcounty.gov



2026 Property Tax Levy Report

COMPLETE AND EMAIL TO: PropTax.Admin@state.mn.us

Name of Governmental Unit

City of Chatfield

Name of Person Filling out Form

Michele Peterson

Official City Email Address (example: city@ci.cityville.mn.us)

mpeterson@cityofchatfieldmn.gov

Telephone

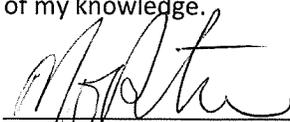
507-867-3810

- | | |
|--|-------------------|
| 1. Bonded Indebtedness (Net Tax Capacity Based) | \$ <u>677,331</u> |
| 2. Certificates of Indebtedness | \$ _____ |
| 3. Payments for Bonds of Another Local Unit of Government | \$ _____ |
| 4. Principal and Interest on Armory Bonds | \$ _____ |
| 5. Market Value Based Referendum Levies | \$ _____ |
| 6. Increases in Matching Fund Requirements for State or Federal Grants | \$ _____ |
| 7. Preparing for or Repairing the Effects of Natural Disasters | \$ _____ |
| 8. Correction for an Error in the Final Levy Certified to the County Auditor in the Preceding Year | \$ _____ |
| 9. Levies for Economic Development Tax Abatements under M.S. 469.1815 | \$ _____ |
| 10. PERA Employer Contribution Rate Increases | \$ _____ |
| 11. Operating or Maintenance Costs of a County Jail or Correctional Facility* | \$ _____ |
| 12. Operation of a Lake Improvement District | \$ _____ |
| 13. Repayment of a State or Federal Loan Related to a State or Federal Transportation or Other Capital Project | \$ _____ |
| 14. Increased Costs for Salaried Firefighters Relief Association under M.S. 275.70 subd. 5 (14) ** | \$ _____ |

15. Levy for Storm Sewer Improvement District Costs under M.S. 444.20	\$ _____
16. Costs for the Maintenance and Support of Society for the Prevention of Cruelty to Animals under M.S. 343.11	\$ _____
17. Health and Human Service Costs Due to Reduction in Federal Grants*	\$ _____
18. Foreclosed or Abandoned Residential Property Costs	\$ _____
19. Wages and Benefits of Sheriff, Police, and Fire Personnel	\$ _____
20. State Aid or Credit Reimbursement Reductions Under the Unallotment Authority	\$ _____
21. Half the Costs of Confining Sex Offenders Undergoing the Civil Commitment Process	\$ _____
22. First Year Costs of Maintaining and Operating a New Public Facility or Expansion	\$ _____
23. Estimated Amount of Reduction to Market Value Credit Reimbursements under M.S. 273.1384	\$ _____
24. County Human Service Costs*	\$ _____
25. Levy for All Other Purposes Not Listed Above	\$ <u>2,208,309</u>
26. Total Payable 2026 Certified Levy (Sum of Lines 1 to 25)	\$ <u>2,885,640</u>

* Applies only to county governments
 ** Applies only to the city of Bloomington

I, the budget officer of the above-named county or city, certify that the foregoing figures are accurate to best of my knowledge.



 SIGNATURE OF BUDGET REPRESENTATIVE

City Administrator 12/15/2025

 TITLE

 DATE

Note: Please return the completed form to the Department of Revenue by December 30, 2025.



Certification of Truth in Taxation Compliance

TNT

for Taxes Payable in 2026 (Minnesota Statutes, section 275.065, subdivision 7)

Due on or before December 29, 2025. Email as PDF to: PropTax.Admin@state.mn.us.

Email separately. Do not mail. Do not attach to any other documents.

Print or Type	Name of Governmental Unit City of Chatfield		Name of Person Filling Out Form Kay Wangen	
	Mailing address 21 Second Street SE			
	City Chatfield	State MN	Zip code 55923	Email Address kwangen@cityofchatfieldmn.gov

Proposed Levy Cert.	Certification of 2026 PROPOSED Property Tax Levy (Not the final property tax levy)	
	Date certified to county auditor (mm/dd/yyyy) 09/22/2025	Net Levy Amount (Do not leave blank. Must be a dollar amount.) \$ 2,885,640.00

TNT Meeting	Truth in Taxation Public Meeting (Must be after Nov. 24 and no later than Dec. 29)	
	Date meeting held (mm/dd/yyyy) 12/08/2025	Time meeting held 7:00 p.m.

Final Levy Certification	Certification of 2026 FINAL Property Tax Levy	
	Date certified to county auditor (mm/dd/yyyy) 12/09/2025	Net Levy Amount (Do not leave blank. Must be dollar amount.) \$ 2,885,640.00

If final levy is higher than proposed, an explanation is required

Certify Here	<input checked="" type="checkbox"/> I certify that I am a public officer or employee who is authorized to submit this information and that it is true and correct to the best of my knowledge. I understand that anyone giving false information is subject to a fine of up to \$3,000 and/or up to one year in prison. (Minnesota Statutes, section 609.43)		
	Signature of authorized representative 	Title City Administrator	Date 12/11/2025

Notifications: Sign up for Truth in Taxation updates through GovDelivery on the Department of Revenue's Truth in Taxation webpage.

Property Tax staff will notify you of any issues. Due to the high volume of submissions, we do not provide confirmation of submission.

REMINDER: Cities with populations under 500 do not need to submit a compliance form.

Summary of Local Government Aid (LGA) Certified for 2026

Use of Formula Aid

For aids payable in 2026, the calculation of formula aid (aid increase) was the unmet need in the current year less the certified aid in the previous year multiplied by the aid gap percentage.

Minimum Aid Calculation

For aids payable in 2026 and thereafter, the total aid for a city must not be less than the amount it was certified to receive in the previous year minus the lesser of \$10 multiplied by its population, or five percent of its net levy in the year prior to the aid distribution.

The 2025 legislature set the newly incorporated city of Baldwin's previous year's aid at \$2.85 per capita.

Appropriation

The total LGA appropriation for aid payable in 2026 is \$644,398,012.

Data Used in LGA Calculations

The following is an explanation of the variables used to calculate your city's 2026 LGA certified amount certified on July 31, 2025.

Transformed Population: Transformed population is equal to the logarithm to the base 10 of the population. It is used in the need factor formula for small cities.

Pre-1940 housing units: The total number of housing units in your city that were constructed before 1940 according to the 2023 Federal Census. It is used in the need factor formulas for medium and large cities.

Total housing units: This is the total number of all housing units in your city (both vacant and occupied) according to the 2023 Federal Census.

Peak population decline: This is a city's population decline (if any) from its highest population in a decennial census from 1970 or later.

Commercial Industrial Utility (CUI) percentage: Commercial Industrial Utility percentage is the share of a city's tax base classified as class 3 property and is used as a need factor in the formula for medium and large cities.

Population age 65 and over (City Age Index): City age index is the share of a city's population aged 65 and older. It is used in the need factor population for large cities.

Tax Effort Rate: This is the net levy for all cities divided by the sum of the city net tax capacity for all cities. The tax effort rate is the same for all city calculations.

City Revenue Need

City revenue need is defined in three separate calculations based on population.

Small Cities

The formula for cities with a population less than 2,500 (small cities) is:

- 1) $(220.877 \times \text{transformed population}) + 196.487$

Medium Cities

The formula for cities with a population between 2,500 and 10,000 (medium cities) is:

1.15 multiplied by the sum of:

- 497.308+
- 1) Pre-1940 Housing Percentage X 6.667
 - 2) CUI percentage X 9.215
 - 3) Peak Population Decline X 16.081

Large Cities

The expenditure formula for cities with a population of 10,000 or more (large cities) includes the following variables multiplied by the respective coefficients:

1.15 multiplied by the sum of:

- 293.056+
- 1) Pre-1940 Housing Percentage X 8.572
 - 2) City Age Index X 11.494
 - 3) CUI percentage X 5.719
 - 4) Peak Population Decline X 9.484

Transition Factors

The formula provides for a transition mechanism for cities between the three need formulas.

Small to Medium Cities

For cities with a population of at least 2,500 but less than 3,000 the city revenue need is equal to (1) the transition factor times the medium city revenue need, plus (2) 630 times the difference between one and the transition factor.

For the purposes of revenue need the transition factor is .2 percent times the amount that the city's population exceeds the minimum of its size threshold.

Medium to Large Cities

For cities with a population of at least 10,000 but less than 11,000 the city revenue need is equal to (1) the transition factor times the large city revenue need, plus (2) the medium city revenue need times the difference between one and the transition factor.

For the purposes of revenue need the transition factor is .1 percent times the amount that the city's population exceeds the minimum of its size threshold.

Unmet Need

Unmet need is the difference between (1) its city revenue need multiplied by its population, and (2) its city net tax capacity multiplied by the tax effort rate.

Formula Aid

The formula aid (aid increase) for a city is equal to the difference between its current unmet need and its certified aid in the previous year multiplied by the aid gap percentage.

Certified LGA Payment Dates

LGA payable in 2026 will be paid to qualifying cities on July 20, 2026, and December 26, 2026.

Questions?

Questions regarding Local Government Aid should be directed to:

proptax.admin@state.mn.us.

or

Bill Sparks
bill.sparks@state.mn.us
(651) 556-6095

CITY NAME	Certified 2026 LGA
TOTALS	\$644,398,012
BYRON	\$500,662
CHATFIELD	\$952,141
EYOTA	\$651,712
HARMONY	\$380,480
PINE ISLAND	\$745,108
PLAINVIEW	\$974,659
PRESTON	\$539,709
SPRING VALLEY	\$1,027,560
ST CHARLES	\$1,168,639
STEWARTVILLE	\$1,320,815
ZUMBROTA	\$823,604



August 12, 2025

Dear Minnesota City Clerks,

Thank you for your commitment to ensuring your city's residents have access to public library services. The attached documentation provides your city's state-certified level of library support for 2026. Minnesota Statutes, sections [134.34](#) and [275.761](#) establish the amount at 90% of the state-certified level of support set in 2011.

Please be advised that should a city fall below its state-certified level of library support, Minnesota Statutes, section 134.34, subdivision 4 requires removal of the city from State Library Services' funding formulas. This would greatly reduce the breadth and depth of library services available to the city's residents.

Thank you again for your continued support of Minnesota's libraries. Together, we can ensure that all Minnesota residents benefit from quality library services.

Sincerely,

A handwritten signature in cursive script that reads 'Emma De Vera'.

Emma De Vera
State Library Program Specialist

August 2025

CERTIFICATION OF MINIMUM LOCAL SUPPORT REQUIREMENT: 2025

This is to certify the 2026 minimum level of financial support to be provided for operating expenses for public library services and participation in the regional public library system programs pursuant to *Minnesota Statutes*, Chapter 134.34 for the city of:

Chatfield

The state-certified level of library support for 2026 is: **\$74,745**

This amount represents the equivalent of 90% of the official 2011 state-certified level of library support.

City	2023 Population	Total Net Tax Capacity of Real and Personal Property	TIF Retained Captured Value NTC	Taxable NTC - Fully Taxable	Total Referendum Market Value of Real and Personal Property	County NTC Rate	City NTC Rate	School NTC Rate	Special NTC Rate	Total NTC Rate	2024 LGA	City Certified Levy
Byron	6,688	9,586,211	-	9,586,211	887,567,730	43.13%	60.60%	38.65%	1.68%	144.06%	499,478	5,809,491
Chatfield	3,005	2,991,922	20,171	2,971,751	287,077,381	32.63%	86.86%	19.37%	0.68%	139.54%	949,457	2,581,293
Eyota	2,036	2,145,481	10,152	2,135,329	204,260,565	43.09%	45.54%	25.94%	1.68%	116.25%	649,668	972,499
Harmony	1,047	1,099,139	42,065	1,057,074	101,310,300	26.69%	83.51%	7.90%	0.00%	118.10%	379,993	882,801
Pine Island	3,888	4,826,410	90,596	4,734,332	433,222,549	40.94%	80.97%	25.11%	1.17%	148.19%	743,554	3,833,518
Plainview	3,494	3,669,565	33,258	3,636,307	337,898,275	38.53%	75.29%	12.29%	0.31%	126.42%	971,892	2,737,666
Preston	1,343	1,360,803	53,681	1,307,122	120,665,700	26.69%	91.94%	7.90%	0.00%	126.52%	539,116	1,201,709
Spring Valley	2,478	2,004,865	33,540	1,971,325	186,909,000	26.69%	92.45%	17.06%	0.00%	136.19%	1,024,726	1,822,427
St. Charles	4,037	4,453,336	123,365	4,329,971	411,971,600	35.83%	51.96%	19.62%	0.47%	107.87%	1,164,066	2,249,853
Stewartville	6,738	7,248,996	78,972	7,170,024	650,207,192	41.40%	61.94%	17.44%	0.00%	120.79%	1,315,807	4,441,113
Zumbrota	3,993	5,569,873	82,123	5,487,750	493,524,301	40.79%	47.90%	25.94%	0.99%	115.63%	820,831	2,628,798

End of Data

League of Minnesota Cities - Property Tax Reports - 2024 (2025 Not Yet Available 2024 1212)

2024 Property Tax Data Table: Column Definitions

Unless otherwise noted, the data is computed from the 2024 abstract of tax lists and other information from the Minnesota Department of Revenue. The data is from the PRISM database.

Total tax capacity—the total tax capacity for taxes payable in 2024. Tax capacity is determined by multiplying a property's market value by its classification rate. Each property is assigned a classification rate depending on its use.

Captured TIF tax capacity—the captured tax capacity within tax increment financing districts for taxes payable in 2024.

Fiscal disparity contribution tax capacity—the tax capacity contributed to the metropolitan and iron range fiscal disparities programs for taxes payable in 2024. Cities in Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, Washington, Lake, and Cook counties and portions of St. Louis, Itasca, Crow Wing, Aitkin, and Koochiching counties are affected by these programs.

Taxable tax capacity—the taxable tax capacity for taxes payable in 2023. The taxable tax capacity is computed by subtracting the power line tax capacity, the captured TIF tax capacity, and the fiscal disparities contribution capacity from the total tax capacity of each city. This is the tax base used to compute the local tax rate.

Fiscal disparity distribution tax capacity—the tax capacity received from the fiscal disparities programs for taxes payable in 2024. Only cities located within the Twin Cities metropolitan area and the taconite relief area are affected by these programs.

State levy tax capacity—the tax capacity of commercial, industrial, and seasonal recreational property that is subject to the state property tax. For taxes payable in , the state levy tax capacity is split between cabins (5 percent) and commercial/industrial (95 percent).

Average tax rates—these columns provide the average 2024 tax rates for county, city, school, and special districts within each city. Average tax rates are provided because the city may be overlapped by several school districts, counties, or special taxing districts. For example, portions of St. Cloud are located within Stearns, Sherburne, and Benton counties and within the Sauk Rapids (ISD #47) and the St. Cloud (ISD #742) school districts. Please note that the average total rate does not include market value-based referenda levies.

Market value tax rates—these columns provide the average 2024 market value tax rates for cities, counties, and schools within each city.

Certified 2024 LGA—the amount of local government aid each city was set to receive in 2024 when the Department of Revenue certified the amounts in July.

2024 city certified levy—the amount of property taxes each city expected to receive in 2024 when it certified its levy to the county in December 2023.

2024 fiscal disparities distribution levy—the amount of 2024 city levy raised through the fiscal disparities program. (Source: House Research and Department of Revenue.)

2024 city net levy—the city levy actually used to compute the local tax rate. The net levy is computed by subtracting the fiscal disparity distribution levy (if applicable) from each city's certified levy.

Current and Future Debt Levy Schedules - September 2025

		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	
		Key: Levy Water WasteWtr																				
Current Debt																						
2016B	Water Meters																					
2012A	Water Tower -Hillside																					
2017B	Enterprise Drive																					
2016A	Refund 2010 A & 2011A																					
2023A	Grand & Prospect St																					
2018A	Swimming Pool																					
2022A	Water & Storm Imp																					
2022B	Public Works Facility																					
2025A	Mill & Overlay																					
Future Projects, Capital Financial Plan																						
Road Reconstruction or Extension	Construction																					
Public Works Building	Construction																					
OTR Water Storage	Construction																					

Src Obj	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043			
Bond	Fund	Project	Src Obj	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	EB-Cash	\$ 161,811	\$ 145,877	\$ 7,879																
2012A | FnlAbt2026-P2027 YE Arbitrage Compliance Checks																						
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	EB-Cash	\$ 608,209	\$ 604,384	\$ 499,159	\$ 8,634															
2016A | FnlLvy2026-WW2027-P2028 YE Arbitrage Compliance Checks																						
2016B | FnlW&WW2026-P2027	336	Water Meters	EB-Cash	\$ 59,761	\$ 60,597	\$ 11,919																
2016B | FnlW&WW2026-P2027 YE Arbitrage Compliance Checks																						
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sspln	EB-Cash	\$ 15,521	\$ 16,021	\$ 1,021																
2017B | FnlW&WW2027-P2027 YE Arbitrage Compliance Checks																						
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 357,967	\$ 278,948	\$ 279,025	\$ 284,018	\$ 283,864	\$ 283,639	\$ 288,331	\$ 287,878	\$ 292,343	\$ 296,341	\$ 300,171	\$ 303,837	\$ 307,339	\$ 310,103	\$ 5,040				
2018A | FnlLvy2038-P2039 YE Arbitrage Compliance Checks																						
2019A | FnlLvy2026-P2027	342	wy 52 Street Light	EB-Cash	\$ 66,089	\$ 40,204	\$ 2,649																
2019A | FnlLvy2026-P2027 YE Arbitrage Compliance Checks																						
2022A | FnlL2042-P2043	343	Water & Storm	EB-Cash	\$ 146,832	\$ 90,289	\$ 91,113	\$ 90,907	\$ 91,685	\$ 92,432	\$ 93,147	\$ 94,827	\$ 95,460	\$ 96,062	\$ 97,630	\$ 107,912	\$ 109,401	\$ 109,842	\$ 111,251	\$ 112,611	\$ 113,924	\$ 114,191	\$ 17,671
2022A | FnlL2042-P2043 YE Arbitrage Compliance Checks																						
2022B | FnlL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 55,790	\$ 49,896	\$ 50,444	\$ 51,961	\$ 52,417	\$ 52,815	\$ 53,683	\$ 54,491	\$ 56,237	\$ 56,894	\$ 58,489	\$ 58,996	\$ 60,442	\$ 61,798	\$ 63,065	\$ 64,242	\$ 66,328	\$ 67,296	\$ 346
2022B | FnlL2042-P2043 YE Arbitrage Compliance Checks																						
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 240,464	\$ 214,995	\$ 216,035	\$ 216,979	\$ 217,827	\$ 223,568	\$ 224,115	\$ 229,556	\$ 229,805	\$ 234,949	\$ 239,889	\$ 9,709							
2023A | FnlL2035-P2036 YE Arbitrage Compliance Checks																						
2025A | FnlL2036-P2037	325	Mill & Overlay	EB-Cash		\$ 52,876	\$ 110,563	\$ 208,378	\$ 211,263	\$ 215,030	\$ 217,661	\$ 220,178	\$ 224,576	\$ 227,818	\$ 231,924	\$ 235,872	\$ 18,719						
2025A | FnlL2036-P2037 YE Arbitrage Compliance Checks																						
			BB-Cash	\$ 1,609,095	\$ 1,722,276	\$ 1,554,088	\$ 1,246,340	\$ 852,244	\$ 857,057	\$ 867,484	\$ 876,938	\$ 886,931	\$ 898,422	\$ 912,065	\$ 928,103	\$ 706,618	\$ 477,182	\$ 481,743	\$ 174,316	\$ 176,853	\$ 180,252	\$ 181,487
			Annual Revenue																			
			95%Lvy	\$ 563,551	\$ 677,331	\$ 708,286	\$ 808,235	\$ 806,135	\$ 808,310	\$ 804,605	\$ 805,405	\$ 808,098	\$ 812,156	\$ 812,277	\$ 615,676	\$ 396,146	\$ 396,092	\$ 87,253	\$ 86,992	\$ 87,534	\$ 86,637	\$ -
			Wtr	\$ 206,229	\$ 154,351	\$ 123,286	\$ 114,039	\$ 113,080	\$ 112,071	\$ 115,996	\$ 115,496	\$ 114,103	\$ 112,659	\$ 116,964	\$ 80,277	\$ 80,662	\$ 80,152	\$ 80,407	\$ 80,583	\$ 80,681	\$ 79,886	\$ -
			WW	\$ 534,842	\$ 539,678	\$ 502,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			FCISD	\$ 38,882	\$ 45,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			IntIDpst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			IntAllctn	\$ 21,133	\$ 9,250	\$ 3,000	\$ 2,500	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CnstrctFnds	\$ 275,525	\$ 19,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 1,640,162	\$ 1,444,698	\$ 1,337,072	\$ 924,774	\$ 921,215	\$ 922,381	\$ 922,101	\$ 922,401	\$ 923,701	\$ 926,315	\$ 930,741	\$ 696,453	\$ 476,808	\$ 476,244	\$ 167,660	\$ 167,575	\$ 168,215	\$ 166,523	\$ -
			Annual Expense																			
			ncplPymnt	\$ (1,197,000)	\$ (1,242,000)	\$ (1,279,000)	\$ (1,000,000)	\$ (632,000)	\$ (652,000)	\$ (677,000)	\$ (702,000)	\$ (728,000)	\$ (756,000)	\$ (787,000)	\$ (821,000)	\$ (618,000)	\$ (421,000)	\$ (436,000)	\$ (142,000)	\$ (148,000)	\$ (155,000)	\$ (160,000)
			IntPymnt	\$ (335,113)	\$ (366,186)	\$ (337,651)	\$ (306,711)	\$ (282,053)	\$ (257,604)	\$ (233,297)	\$ (208,058)	\$ (181,860)	\$ (154,322)	\$ (125,353)	\$ (85,375)	\$ (68,350)	\$ (49,508)	\$ (34,047)	\$ (23,038)	\$ (16,816)	\$ (10,288)	\$ (3,470)
			FsclAgnt	\$ (1,980)	\$ (1,980)	\$ (1,980)	\$ (1,485)	\$ (990)	\$ (990)	\$ (990)	\$ (990)	\$ (990)	\$ (990)	\$ (990)	\$ (495)	\$ (495)	\$ (495)	\$ -	\$ -	\$ -	\$ -	\$ -
			ContDisc	\$ (2,720)	\$ (2,720)	\$ (2,720)	\$ (2,040)	\$ (1,360)	\$ (1,360)	\$ (1,360)	\$ (1,360)	\$ (1,360)	\$ (1,360)	\$ (1,360)	\$ (1,360)	\$ (680)	\$ (680)	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ (1,536,813)	\$ (1,612,886)	\$ (1,621,351)	\$ (1,310,236)	\$ (916,403)	\$ (911,954)	\$ (912,647)	\$ (912,408)	\$ (912,210)	\$ (912,672)	\$ (914,703)	\$ (908,230)	\$ (687,525)	\$ (471,683)	\$ (470,047)	\$ (165,038)	\$ (164,816)	\$ (165,288)	\$ (163,470)
			EB-Cash	\$ 1,712,445	\$ 1,554,088	\$ 1,269,808	\$ 860,878	\$ 857,057	\$ 867,484	\$ 876,938	\$ 886,931	\$ 898,422	\$ 912,065	\$ 928,103	\$ 716,327	\$ 495,901	\$ 481,743	\$ 179,356	\$ 176,853	\$ 180,252	\$ 181,487	\$ 18,017

		Src Obj	2026	2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	BB-Cash	\$ 161,811	\$ 27,803	\$ 46,678	\$ 65,553	\$ 108,807	\$ 127,002	\$ 161,811
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	FCISD				\$ 45,077			\$ 45,077
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	Wtr		\$ 18,500	\$ 18,500		\$ 18,500	\$ 18,500	\$ 74,000
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	PrnplPymnt	\$ (130,000)						\$ (130,000)
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	IntPymnt	\$ (3,513)			\$ (1,823)			\$ (5,336)
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	FsclAgnt	\$ (495)						\$ (495)
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	Cont Disc					\$ (680)		\$ (680)
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 1,500
2012A | FnlAbt2026-P2027	332	WtrTwrHillside	EB-Cash	\$ 27,803	\$ 46,678	\$ 65,553	\$ 108,807	\$ 127,002	\$ 145,877	\$ 145,877
2012A | FnlAbt2026-P2027 YE Arbitrage Compliance Checks										
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	BB-Cash	\$ 608,209	\$ 16,264	\$ 141,639	\$ 316,014	\$ 305,314	\$ 430,009	\$ 608,209
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	95%Lvy			\$ 49,000			\$ 49,000	\$ 98,000
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	WW		\$ 125,000	\$ 125,000		\$ 125,000	\$ 125,000	\$ 500,000
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	PrnplPymnt	\$ (575,000)						\$ (575,000)
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	IntPymnt	\$ (16,450)			\$ (10,700)			\$ (27,150)
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	FsclAgnt	\$ (495)						\$ (495)
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	Cont Disc					\$ (680)		\$ (680)
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 1,500
2016A | FnlLvy2026-WW2027-P2028	335	Disposal System	EB-Cash	\$ 16,264	\$ 141,639	\$ 316,014	\$ 305,314	\$ 430,009	\$ 604,384	\$ 604,384
016A | FnlLvy2026-WW2027-P2028 YE Arbitrage Compliance Checks										
2016B | FnlW&WW2026-P2027	336	Water Meters	BB-Cash	\$ 59,761	\$ 11,419	\$ 23,883	\$ 36,347	\$ 35,669	\$ 48,133	\$ 59,761
2016B | FnlW&WW2026-P2027	336	Water Meters	Wtr		\$ 6,170	\$ 6,170		\$ 6,170	\$ 6,170	\$ 24,678
2016B | FnlW&WW2026-P2027	336	Water Meters	WW		\$ 6,170	\$ 6,170		\$ 6,170	\$ 6,170	\$ 24,678
2016B | FnlW&WW2026-P2027	336	Water Meters	PrnplPymnt	\$ (47,000)						\$ (47,000)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntPymnt	\$ (1,342)			\$ (678)			\$ (2,020)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2016B | FnlW&WW2026-P2027	336	Water Meters	EB-Cash	\$ 11,419	\$ 23,883	\$ 36,347	\$ 35,669	\$ 48,133	\$ 60,597	\$ 60,597
2016B | FnlW&WW2026-P2027 YE Arbitrage Compliance Checks										
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sppln	BB-Cash	\$ 15,521	\$ 521	\$ 8,146	\$ 15,771	\$ 771	\$ 8,396	\$ 15,521
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sppln	Wtr		\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750	\$ 15,000
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sppln	WW		\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750	\$ 15,000
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sppln	PrnplPymnt	\$ (15,000)			\$ (15,000)			\$ (30,000)
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sppln	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2017B | FnlW&WW2027-P2027	339	ustrial Dr. Sppln	EB-Cash	\$ 521	\$ 8,146	\$ 15,771	\$ 771	\$ 8,396	\$ 16,021	\$ 16,021
2017B | FnlW&WW2027-P2027 YE Arbitrage Compliance Checks										
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 367,798	\$ 119,773	\$ 120,023	\$ 224,998	\$ 174,403	\$ 173,973	\$ 367,798
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 104,725			\$ 104,725	\$ 209,450
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (195,000)						\$ (195,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (53,025)			\$ (50,100)			\$ (103,125)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 119,773	\$ 120,023	\$ 224,998	\$ 174,403	\$ 173,973	\$ 278,948	\$ 278,948
2018A | FnlLvy2038-P2039 YE Arbitrage Compliance Checks										
2019A | FnlLvy2026-P2027	342	vy 52 Street Ligh	BB-Cash	\$ 66,089	\$ 30,009	\$ 30,197	\$ 35,384	\$ 34,829	\$ 35,017	\$ 66,089
2019A | FnlLvy2026-P2027	342	vy 52 Street Ligh	95%Lvy			\$ 5,000			\$ 5,000	\$ 10,000
2019A | FnlLvy2026-P2027	342	vy 52 Street Ligh	PrnplPymnt	\$ (35,000)						\$ (35,000)
2019A | FnlLvy2026-P2027	342	vy 52 Street Ligh	IntPymnt	\$ (1,080)			\$ (555)			\$ (1,635)
2019A | FnlLvy2026-P2027	342	vy 52 Street Ligh	IntAllctn		\$ 188	\$ 188		\$ 188	\$ 188	\$ 750
2019A | FnlLvy2026-P2027	342	vy 52 Street Ligh	EB-Cash	\$ 30,009	\$ 30,197	\$ 35,384	\$ 34,829	\$ 35,017	\$ 40,204	\$ 40,204
2019A | FnlLvy2026-P2027 YE Arbitrage Compliance Checks										
2022A | FnlL2042-P2043	343	Water & Storm	BB-Cash	\$ 146,832	\$ 69,504	\$ 78,946	\$ 90,112	\$ 69,680	\$ 79,123	\$ 146,832
2022A | FnlL2042-P2043	343	Water & Storm	95%Lvy			\$ 1,724			\$ 1,724	\$ 3,448
2022A | FnlL2042-P2043	343	Water & Storm	Wtr		\$ 9,192	\$ 9,192		\$ 9,192	\$ 9,192	\$ 36,769
2022A | FnlL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (56,000)						\$ (56,000)
2022A | FnlL2042-P2043	343	Water & Storm	IntPymnt	\$ (21,328)			\$ (20,432)			\$ (41,760)
2022A | FnlL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnlL2042-P2043	343	Water & Storm	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2022A | FnlL2042-P2043	343	Water & Storm	EB-Cash	\$ 69,504	\$ 78,946	\$ 90,112	\$ 69,680	\$ 79,123	\$ 90,289	\$ 90,289
2022A | FnlL2042-P2043 YE Arbitrage Compliance Checks										

Bond	Fund	Project	Src Obj	2026		2026		2026		2026		Budget
				Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26			
2022B | FnL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 55,790	\$ 9,290	\$ 9,415	\$ 40,483	\$ 18,703	\$ 18,828	\$ 18,828	\$ 55,790	
2022B | FnL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 30,943				\$ 30,943	\$ 61,886	
2022B | FnL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (24,000)							\$ (24,000)	
2022B | FnL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (22,500)			\$ (21,780)				\$ (44,280)	
2022B | FnL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 125	\$ 500	
2022B | FnL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 9,290	\$ 9,415	\$ 40,483	\$ 18,703	\$ 18,828	\$ 49,896	\$ 49,896	\$ 49,896	
2022B | FnL2042-P2043		YE Arbitrage Compliance Checks										
2023A | FnL2035-P2036	323	and & Prospect	BB-Cash	\$ 240,464	\$ 49,664	\$ 51,015	\$ 151,817	\$ 113,522	\$ 114,193	\$ 114,193	\$ 240,464	
2023A | FnL2035-P2036	323	and & Prospect	95%Lvy			\$ 99,451			\$ 99,451	\$ 99,451	\$ 198,902	
2023A | FnL2035-P2036	323	and & Prospect	Wtr		\$ 976	\$ 976		\$ 976	\$ 976	\$ 976	\$ 3,904	
2023A | FnL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (150,000)							\$ (150,000)	
2023A | FnL2035-P2036	323	and & Prospect	IntPymnt	\$ (40,800)			\$ (37,800)				\$ (78,600)	
2023A | FnL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)				\$ (495)	
2023A | FnL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)			\$ (680)	
2023A | FnL2035-P2036	323	and & Prospect	CnstrctFnds									
2023A | FnL2035-P2036	323	and & Prospect	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 375	\$ 1,500	
2023A | FnL2035-P2036	323	and & Prospect	EB-Cash	\$ 49,664	\$ 51,015	\$ 151,817	\$ 113,522	\$ 114,193	\$ 214,995	\$ 214,995	\$ 214,995	
2023A | FnL2035-P2036		YE Arbitrage Compliance Checks										
2025A | FnL2036-P2037	325	Mill & Overlay	BB-Cash	\$ -	\$ -	\$ 19,136	\$ 67,084	\$ 4,803	\$ 4,928	\$ 4,928	\$ -	
2025A | FnL2036-P2037	325	Mill & Overlay	CnstrctFnds		\$ 19,011						\$ 19,011	
2025A | FnL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 47,823			\$ 47,823	\$ 47,823	\$ 95,645	
2025A | FnL2036-P2037	325	Mill & Overlay	PrnplPymnt									
2025A | FnL2036-P2037	325	Mill & Overlay	IntPymnt				\$ (62,280)				\$ (62,280)	
2025A | FnL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 125	\$ 500	
2025A | FnL2036-P2037	325	Mill & Overlay	EB-Cash	\$ -	\$ 19,136	\$ 67,084	\$ 4,803	\$ 4,928	\$ 52,876	\$ 52,876	\$ 52,876	
2025A | FnL2036-P2037		YE Arbitrage Compliance Checks										
			BB-Cash								\$ 1,722,276	
			Annual Revenue									
			95%Lvy								\$ 677,331	
			Wtr								\$ 154,351	
			WW								\$ 539,678	
			FCISD								\$ 45,077	
			IntlDpst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			IntAllctn								\$ 9,250	
			CnstrctFnds								\$ 19,011	
											\$ 1,444,698	
			Annual Expense									
			ncplPymnt								\$ (1,242,000)	
			IntPymnt								\$ (366,186)	
			FsclAgnt								\$ (1,980)	
			ContDsc								\$ (2,720)	
											\$ (1,612,886)	
			EB-Cash								\$ 1,554,088	

Src Obj				2025	2025	2025	2025	2025	2025	2025
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2012A|FnAbt2026-P2027	332	WtrTwrHillside	BB-Cash	\$ 174,230	\$ 38,630	\$ 60,461	\$ 122,004	\$ 118,491	\$ 139,811	\$ 174,230
2012A|FnAbt2026-P2027	332	WtrTwrHillside	FCISD			\$ 38,882				\$ 38,882
2012A|FnAbt2026-P2027	332	WtrTwrHillside	Wtr		\$ 21,500	\$ 21,500		\$ 21,500	\$ 21,500	\$ 86,000
2012A|FnAbt2026-P2027	332	WtrTwrHillside	PrnplPymnt	\$ (130,000)						\$ (130,000)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	IntPymnt	\$ (5,105)			\$ (3,513)			\$ (8,618)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	FsclAgnt	\$ (495)						\$ (495)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	Cont Disc					\$ (680)		\$ (680)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	IntAllctn		\$ 331	\$ 1,161		\$ 500	\$ 500	\$ 2,492
2012A|FnAbt2026-P2027	332	WtrTwrHillside	EB-Cash	\$ 38,630	\$ 60,461	\$ 122,004	\$ 118,491	\$ 139,811	\$ 161,811	\$ 161,811

Src Obj				2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2012A|FnAbt2026-P2027	332	WtrTwrHillside	BB-Cash	\$ 161,811	\$ 27,803	\$ 46,678	\$ 65,553	\$ 108,807	\$ 127,002	\$ 161,811
2012A|FnAbt2026-P2027	332	WtrTwrHillside	FCISD				\$ 45,077			\$ 45,077
2012A|FnAbt2026-P2027	332	WtrTwrHillside	Wtr		\$ 18,500	\$ 18,500		\$ 18,500	\$ 18,500	\$ 74,000
2012A|FnAbt2026-P2027	332	WtrTwrHillside	PrnplPymnt	\$ (130,000)						\$ (130,000)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	IntPymnt	\$ (3,513)			\$ (1,823)			\$ (5,336)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	FsclAgnt	\$ (495)						\$ (495)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	Cont Disc					\$ (680)		\$ (680)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 1,500
2012A|FnAbt2026-P2027	332	WtrTwrHillside	EB-Cash	\$ 27,803	\$ 46,678	\$ 65,553	\$ 108,807	\$ 127,002	\$ 145,877	\$ 145,877

Src Obj				2027	2027	2027	2027	2027	2027	2027
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2012A|FnAbt2026-P2027	332	WtrTwrHillside	BB-Cash	\$ 145,877	\$ 8,559	\$ 8,559	\$ 8,559	\$ 8,559	\$ 7,879	\$ 145,877
2012A|FnAbt2026-P2027	332	WtrTwrHillside	FCISD							
2012A|FnAbt2026-P2027	332	WtrTwrHillside	Wtr		\$ -	\$ -		\$ -	\$ -	
2012A|FnAbt2026-P2027	332	WtrTwrHillside	PrnplPymnt	\$ (135,000)						\$ (135,000)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	IntPymnt	\$ (1,823)			\$ -			\$ (1,823)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	FsclAgnt	\$ (495)						\$ (495)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	Cont Disc					\$ (680)		\$ (680)
2012A|FnAbt2026-P2027	332	WtrTwrHillside	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2012A|FnAbt2026-P2027	332	WtrTwrHillside	EB-Cash	\$ 8,559	\$ 8,559	\$ 8,559	\$ 8,559	\$ 7,879	\$ 7,879	\$ 7,879

Bond	Fund	Project	Src Obj	2025							Budget
				Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25		
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	BB-Cash	\$ 623,726	\$ 31,081	\$ 155,361	\$ 329,339	\$ 312,889	\$ 436,459	\$ 623,726	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	95%Lvy			\$ 47,500			\$ 47,500	\$ 95,000	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	WW		\$ 123,750	\$ 123,750		\$ 123,750	\$ 123,750	\$ 495,000	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	PrnplPymnt	\$ (570,000)						\$ (570,000)	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntPymnt	\$ (22,150)			\$ (16,450)			\$ (38,600)	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	FsclAgnt	\$ (495)						\$ (495)	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	Cont Disc					\$ (680)		\$ (680)	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntAllctn		\$ 530	\$ 2,728		\$ 500	\$ 500	\$ 4,258	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	EB-Cash	\$ 31,081	\$ 155,361	\$ 329,339	\$ 312,889	\$ 436,459	\$ 608,209	\$ 608,209	

Bond	Fund	Project	Src Obj	2026						Budget
				Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	BB-Cash	\$ 608,209	\$ 16,264	\$ 141,639	\$ 316,014	\$ 305,314	\$ 430,009	\$ 608,209
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	95%Lvy			\$ 49,000			\$ 49,000	\$ 98,000
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	WW		\$ 125,000	\$ 125,000		\$ 125,000	\$ 125,000	\$ 500,000
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	PrnplPymnt	\$ (575,000)						\$ (575,000)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntPymnt	\$ (16,450)			\$ (10,700)			\$ (27,150)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	FsclAgnt	\$ (495)						\$ (495)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	Cont Disc					\$ (680)		\$ (680)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 1,500
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	EB-Cash	\$ 16,264	\$ 141,639	\$ 316,014	\$ 305,314	\$ 430,009	\$ 604,384	\$ 604,384

Bond	Fund	Project	Src Obj	2027						Budget
				Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	BB-Cash	\$ 604,384	\$ 8,189	\$ 132,314	\$ 256,439	\$ 251,589	\$ 375,034	\$ 604,384
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	95%Lvy							
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	WW		\$ 123,750	\$ 123,750		\$ 123,750	\$ 123,750	\$ 495,000
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	PrnplPymnt	\$ (585,000)						\$ (585,000)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntPymnt	\$ (10,700)			\$ (4,850)			\$ (15,550)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	FsclAgnt	\$ (495)						\$ (495)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	Cont Disc					\$ (680)		\$ (680)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 1,500
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	EB-Cash	\$ 8,189	\$ 132,314	\$ 256,439	\$ 251,589	\$ 375,034	\$ 499,159	\$ 499,159

Bond	Fund	Project	Src Obj	2028						Budget
				Jan-28	Mar-28	Jun-28	Jul-28	Sep-28	Dec-28	
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	BB-Cash	\$ 499,159	\$ 8,814	\$ 8,939	\$ 9,064	\$ 9,064	\$ 8,509	\$ 499,159
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	95%Lvy							
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	WW							
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	PrnplPymnt	\$ (485,000)						\$ (485,000)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntPymnt	\$ (4,850)						\$ (4,850)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	FsclAgnt	\$ (495)						\$ (495)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	Cont Disc					\$ (680)		\$ (680)
2016A|FnLvy2026-WW2027-P2028	335	Disposal System	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2016A FnLvy2026-WW2027-P2028	335	Disposal System	EB-Cash	\$ 8,814	\$ 8,939	\$ 9,064	\$ 9,064	\$ 8,509	\$ 8,634	\$ 8,634

Formatting Key:	Input	Cells = No Input	Linked Cell
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	Good/Vrfd	Modification	Total Output

Src Obj			2025	2025	2025	2025	2025	2025	2025	
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2016B | FnlW&WW2026-P2027	336	Water Meters	BB-Cash	\$ 57,691	\$ 10,713	\$ 23,241	\$ 36,011	\$ 34,669	\$ 47,215	\$ 57,691
2016B | FnlW&WW2026-P2027	336	Water Meters	Wtr		\$ 6,211	\$ 6,211		\$ 6,211	\$ 6,211	\$ 24,842
2016B | FnlW&WW2026-P2027	336	Water Meters	WW		\$ 6,211	\$ 6,211		\$ 6,211	\$ 6,211	\$ 24,842
2016B | FnlW&WW2026-P2027	336	Water Meters	PrnplPymnt	\$ (45,000)						\$ (45,000)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntPymnt	\$ (1,978)			\$ (1,342)			\$ (3,320)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntAllctn		\$ 107	\$ 349		\$ 125	\$ 125	\$ 706
2016B | FnlW&WW2026-P2027	336	Water Meters	EB-Cash	\$ 10,713	\$ 23,241	\$ 36,011	\$ 34,669	\$ 47,215	\$ 59,761	\$ 59,761

Src Obj			2026	2026	2026	2026	2026	2026	2026	
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2016B | FnlW&WW2026-P2027	336	Water Meters	BB-Cash	\$ 59,761	\$ 11,419	\$ 23,883	\$ 36,347	\$ 35,669	\$ 48,133	\$ 59,761
2016B | FnlW&WW2026-P2027	336	Water Meters	Wtr		\$ 6,170	\$ 6,170		\$ 6,170	\$ 6,170	\$ 24,678
2016B | FnlW&WW2026-P2027	336	Water Meters	WW		\$ 6,170	\$ 6,170		\$ 6,170	\$ 6,170	\$ 24,678
2016B | FnlW&WW2026-P2027	336	Water Meters	PrnplPymnt	\$ (47,000)						\$ (47,000)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntPymnt	\$ (1,342)			\$ (678)			\$ (2,020)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2016B | FnlW&WW2026-P2027	336	Water Meters	EB-Cash	\$ 11,419	\$ 23,883	\$ 36,347	\$ 35,669	\$ 48,133	\$ 60,597	\$ 60,597

Src Obj			2027	2027	2027	2027	2027	2027	2027	
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2016B | FnlW&WW2026-P2027	336	Water Meters	BB-Cash	\$ 60,597	\$ 11,919	\$ 11,919	\$ 11,919	\$ 11,919	\$ 11,919	\$ 60,597
2016B | FnlW&WW2026-P2027	336	Water Meters	Wtr		\$ -	\$ -		\$ -	\$ -	
2016B | FnlW&WW2026-P2027	336	Water Meters	WW		\$ -	\$ -		\$ -	\$ -	
2016B | FnlW&WW2026-P2027	336	Water Meters	PrnplPymnt	\$ (48,000)						\$ (48,000)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntPymnt	\$ (678)						\$ (678)
2016B | FnlW&WW2026-P2027	336	Water Meters	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2016B | FnlW&WW2026-P2027	336	Water Meters	EB-Cash	\$ 11,919	\$ 11,919	\$ 11,919	\$ 11,919	\$ 11,919	\$ 11,919	\$ 11,919

Src Obj				2025	2025	2025	2025	2025	2025	2025
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	BB-Cash	\$ 15,123	\$ 123	\$ 7,642	\$ 15,271	\$ 271	\$ 7,896	\$ 15,123
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	Wtr		\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750	\$ 15,000
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	WW		\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750	\$ 15,000
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	PrnplPymnt	\$ (15,000)			\$ (15,000)			\$ (30,000)
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	IntAllctn		\$ 19	\$ 129		\$ 125	\$ 125	\$ 398
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	EB-Cash	\$ 123	\$ 7,642	\$ 15,271	\$ 271	\$ 7,896	\$ 15,521	\$ 15,521

Src Obj				2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	BB-Cash	\$ 15,521	\$ 521	\$ 8,146	\$ 15,771	\$ 771	\$ 8,396	\$ 15,521
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	Wtr		\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750	\$ 15,000
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	WW		\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750	\$ 15,000
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	PrnplPymnt	\$ (15,000)			\$ (15,000)			\$ (30,000)
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	EB-Cash	\$ 521	\$ 8,146	\$ 15,771	\$ 771	\$ 8,396	\$ 16,021	\$ 16,021

Src Obj				2027	2027	2027	2027	2027	2027	2027
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	BB-Cash	\$ 16,021	\$ 1,021	\$ 4,771	\$ 8,521	\$ (6,479)	\$ (2,729)	\$ 16,021
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	Wtr		\$ 1,875	\$ 1,875		\$ 1,875	\$ 1,875	\$ 7,500
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	WW		\$ 1,875	\$ 1,875		\$ 1,875	\$ 1,875	\$ 7,500
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	PrnplPymnt	\$ (15,000)			\$ (15,000)			\$ (30,000)
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2017B | FnIW&WW2027-P2027	339	ustrial Dr. Spplm	EB-Cash	\$ 1,021	\$ 4,771	\$ 8,521	\$ (6,479)	\$ (2,729)	\$ 1,021	\$ 1,021

Src Obj				2025	2025	2025	2025	2025	2025	2025
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 353,355	\$ 107,480	\$ 108,281	\$ 260,518	\$ 216,829	\$ 216,899	\$ 353,355
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 150,149			\$ 150,149	\$ 300,298
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (190,000)						\$ (190,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (55,875)			\$ (53,025)			\$ (108,900)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ 801	\$ 2,088		\$ 750	\$ 750	\$ 4,389
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 107,480	\$ 108,281	\$ 260,518	\$ 216,829	\$ 216,899	\$ 367,798	\$ 357,967

Src Obj				2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 367,798	\$ 119,773	\$ 120,023	\$ 224,998	\$ 174,403	\$ 173,973	\$ 367,798
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 104,725			\$ 104,725	\$ 209,450
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (195,000)						\$ (195,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (53,025)			\$ (50,100)			\$ (103,125)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 119,773	\$ 120,023	\$ 224,998	\$ 174,403	\$ 173,973	\$ 278,948	\$ 278,948

Src Obj				2027	2027	2027	2027	2027	2027	2027
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 278,948	\$ 28,848	\$ 28,848	\$ 178,074	\$ 130,479	\$ 129,799	\$ 278,948
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 149,226			\$ 149,226	\$ 298,452
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (200,000)						\$ (200,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (50,100)			\$ (47,100)			\$ (97,200)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 28,848	\$ 28,848	\$ 178,074	\$ 130,479	\$ 129,799	\$ 279,025	\$ 279,025

Src Obj				2028	2028	2028	2028	2028	2028	2028
Bond	Fund	Project	Src Obj	Jan-28	Mar-28	Jun-28	Jul-28	Sep-28	Dec-28	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 279,025	\$ 26,925	\$ 26,925	\$ 178,072	\$ 133,552	\$ 132,872	\$ 279,025
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 151,147			\$ 151,147	\$ 302,293
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (205,000)						\$ (205,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (47,100)			\$ (44,025)			\$ (91,125)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 26,925	\$ 26,925	\$ 178,072	\$ 133,552	\$ 132,872	\$ 284,018	\$ 284,018

Src Obj				2029	2029	2029	2029	2029	2029	2029
Bond	Fund	Project	Src Obj	Jan-29	Mar-29	Jun-29	Jul-29	Sep-29	Dec-29	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 284,018	\$ 24,993	\$ 24,993	\$ 175,416	\$ 134,121	\$ 133,441	\$ 284,018
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 150,423			\$ 150,423	\$ 300,846
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (215,000)						\$ (215,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (44,025)			\$ (40,800)			\$ (84,825)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 24,993	\$ 24,993	\$ 175,416	\$ 134,121	\$ 133,441	\$ 283,864	\$ 283,864

Src Obj				2030	2030	2030	2030	2030	2030	2030
Bond	Fund	Project	Src Obj	Jan-30	Mar-30	Jun-30	Jul-30	Sep-30	Dec-30	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 283,864	\$ 23,064	\$ 23,064	\$ 172,689	\$ 134,694	\$ 134,014	\$ 283,864
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 149,625			\$ 149,625	\$ 299,250
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (220,000)						\$ (220,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (40,800)			\$ (37,500)			\$ (78,300)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 23,064	\$ 23,064	\$ 172,689	\$ 134,694	\$ 134,014	\$ 283,639	\$ 283,639

Src Obj				2031	2031	2031	2031	2031	2031	2031
Bond	Fund	Project	Src Obj	Jan-31	Mar-31	Jun-31	Jul-31	Sep-31	Dec-31	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 283,639	\$ 21,139	\$ 21,139	\$ 172,385	\$ 137,765	\$ 137,085	\$ 283,639
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 151,246			\$ 151,246	\$ 302,492
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (225,000)						\$ (225,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (37,500)			\$ (34,125)			\$ (71,625)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 21,139	\$ 21,139	\$ 172,385	\$ 137,765	\$ 137,085	\$ 288,331	\$ 288,331

Src Obj				2032	2032	2032	2032	2032	2032	2032
Bond	Fund	Project	Src Obj	Jan-32	Mar-32	Jun-32	Jul-32	Sep-32	Dec-32	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 288,331	\$ 19,206	\$ 19,206	\$ 169,430	\$ 138,335	\$ 137,655	\$ 288,331
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 150,224			\$ 150,224	\$ 300,447
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (235,000)						\$ (235,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (34,125)			\$ (30,600)			\$ (64,725)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 19,206	\$ 19,206	\$ 169,430	\$ 138,335	\$ 137,655	\$ 287,878	\$ 287,878

Src Obj				2033	2033	2033	2033	2033	2033	2033
Bond	Fund	Project	Src Obj	Jan-33	Mar-33	Jun-33	Jul-33	Sep-33	Dec-33	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 287,878	\$ 17,278	\$ 17,278	\$ 168,898	\$ 141,403	\$ 140,723	\$ 287,878
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 151,620			\$ 151,620	\$ 303,240
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (240,000)						\$ (240,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (30,600)			\$ (27,000)			\$ (57,600)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 17,278	\$ 17,278	\$ 168,898	\$ 141,403	\$ 140,723	\$ 292,343	\$ 292,343

Src Obj				2034	2034	2034	2034	2034	2034	2034
Bond	Fund	Project	Src Obj	Jan-34	Mar-34	Jun-34	Jul-34	Sep-34	Dec-34	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 292,343	\$ 15,343	\$ 15,343	\$ 167,899	\$ 144,466	\$ 143,786	\$ 292,343
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 152,556			\$ 152,556	\$ 305,111
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (250,000)						\$ (250,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (27,000)			\$ (22,938)			\$ (49,938)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 15,343	\$ 15,343	\$ 167,899	\$ 144,466	\$ 143,786	\$ 296,341	\$ 296,341

Src Obj				2035	2035	2035	2035	2035	2035	2035
Bond	Fund	Project	Src Obj	Jan-35	Mar-35	Jun-35	Jul-35	Sep-35	Dec-35	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 296,341	\$ 13,403	\$ 13,403	\$ 166,731	\$ 147,523	\$ 146,843	\$ 296,341
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 153,328			\$ 153,328	\$ 306,656
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (260,000)						\$ (260,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (22,938)			\$ (18,713)			\$ (41,651)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 13,403	\$ 13,403	\$ 166,731	\$ 147,523	\$ 146,843	\$ 300,171	\$ 300,171

Src Obj				2036	2036	2036	2036	2036	2036	2036
Bond	Fund	Project	Src Obj	Jan-36	Mar-36	Jun-36	Jul-36	Sep-36	Dec-36	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 300,171	\$ 11,458	\$ 11,458	\$ 165,398	\$ 150,578	\$ 149,898	\$ 300,171
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 153,940			\$ 153,940	\$ 307,879
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (270,000)						\$ (270,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (18,713)			\$ (14,325)			\$ (33,038)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 11,458	\$ 11,458	\$ 165,398	\$ 150,578	\$ 149,898	\$ 303,837	\$ 303,837

Src Obj				2037	2037	2037	2037	2037	2037	2037
Bond	Fund	Project	Src Obj	Jan-37	Mar-37	Jun-37	Jul-37	Sep-37	Dec-37	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 303,837	\$ 9,512	\$ 9,512	\$ 163,901	\$ 153,631	\$ 152,951	\$ 303,837
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 154,389			\$ 154,389	\$ 308,777
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (280,000)						\$ (280,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (14,325)			\$ (9,775)			\$ (24,100)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 9,512	\$ 9,512	\$ 163,901	\$ 153,631	\$ 152,951	\$ 307,339	\$ 307,339

Src Obj				2038	2038	2038	2038	2038	2038	2038
Bond	Fund	Project	Src Obj	Jan-38	Mar-38	Jun-38	Jul-38	Sep-38	Dec-38	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 307,339	\$ 7,564	\$ 7,564	\$ 161,953	\$ 156,395	\$ 155,715	\$ 307,339
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ 154,389			\$ 154,389	\$ 308,777
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (290,000)						\$ (290,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (9,775)			\$ (5,063)			\$ (14,838)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt				\$ (495)			\$ (495)
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ (680)		\$ (680)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 7,564	\$ 7,564	\$ 161,953	\$ 156,395	\$ 155,715	\$ 310,103	\$ 310,103

Src Obj				2039	2039	2039	2039	2039	2039	2039
Bond	Fund	Project	Src Obj	Jan-39	Mar-39	Jun-39	Jul-39	Sep-39	Dec-39	Budget
2018A | FnlLvy2038-P2039	340	Swimming Pool	BB-Cash	\$ 310,103	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 310,103
2018A | FnlLvy2038-P2039	340	Swimming Pool	95%Lvy			\$ -			\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	PrnplPymnt	\$ (300,000)						\$ (300,000)
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntPymnt	\$ (5,063)						\$ (5,063)
2018A | FnlLvy2038-P2039	340	Swimming Pool	FsclAgnt							\$ -
2018A | FnlLvy2038-P2039	340	Swimming Pool	Cont Disc					\$ -		\$ -
2018A | FnlLvy2038-P2039	340	Swimming Pool	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2018A | FnlLvy2038-P2039	340	Swimming Pool	EB-Cash	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040

Src Obj				2025	2025	2025	2025	2025	2025	2025
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	BB-Cash	\$ 65,290	\$ 30,715	\$ 30,940	\$ 49,068	\$ 47,988	\$ 48,213	\$ 65,290
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	95%Lvy			\$ 17,651			\$ 17,651	\$ 35,302
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	PrnplPymnt	\$ (33,000)						\$ (33,000)
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	IntPymnt	\$ (1,575)			\$ (1,080)			\$ (2,655)
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	IntAllctn		\$ 225	\$ 478		\$ 225	\$ 225	\$ 1,152
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	EB-Cash	\$ 30,715	\$ 30,940	\$ 49,068	\$ 47,988	\$ 48,213	\$ 66,089	\$ 66,089

Src Obj				2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	BB-Cash	\$ 66,089	\$ 30,009	\$ 30,197	\$ 35,384	\$ 34,829	\$ 35,017	\$ 66,089
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	95%Lvy			\$ 5,000			\$ 5,000	\$ 10,000
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	PrnplPymnt	\$ (35,000)						\$ (35,000)
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	IntPymnt	\$ (1,080)			\$ (555)			\$ (1,635)
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	IntAllctn		\$ 188	\$ 188		\$ 188	\$ 188	\$ 750
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	EB-Cash	\$ 30,009	\$ 30,197	\$ 35,384	\$ 34,829	\$ 35,017	\$ 40,204	\$ 40,204

Src Obj				2027	2027	2027	2027	2027	2027	2027
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	BB-Cash	\$ 40,204	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 40,204
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	95%Lvy			\$ -			\$ -	
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	PrnplPymnt	\$ (37,000)						\$ (37,000)
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	IntPymnt	\$ (555)						\$ (555)
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2019A | FnlLvy2026-P2027	342	wy 52 Street Ligh	EB-Cash	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649

Src Obj				2025	2025	2025	2025	2025	2025	2025
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2022A | FnIL2042-P2043	343	Water & Storm	BB-Cash	\$ 90,866	\$ 14,674	\$ 34,925	\$ 118,455	\$ 97,127	\$ 117,474	\$ 90,866
2022A | FnIL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,011			\$ 9,011	\$ 18,022
2022A | FnIL2042-P2043	343	Water & Storm	Wtr		\$ 20,097	\$ 20,097		\$ 20,097	\$ 20,097	\$ 80,387
2022A | FnIL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (54,000)						\$ (54,000)
2022A | FnIL2042-P2043	343	Water & Storm	IntPymnt	\$ (22,192)			\$ (21,328)			\$ (43,520)
2022A | FnIL2042-P2043	343	Water & Storm	CnstrctFnds			\$ 53,400				\$ 53,400
2022A | FnIL2042-P2043	343	Water & Storm	IntAllctn		\$ 154	\$ 1,023		\$ 250	\$ 250	\$ 1,677
2022A | FnIL2042-P2043	343	Water & Storm	EB-Cash	\$ 14,674	\$ 34,925	\$ 118,455	\$ 97,127	\$ 117,474	\$ 146,832	\$ 146,832

Src Obj				2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2022A | FnIL2042-P2043	343	Water & Storm	BB-Cash	\$ 146,832	\$ 69,504	\$ 78,946	\$ 90,112	\$ 69,680	\$ 79,123	\$ 146,832
2022A | FnIL2042-P2043	343	Water & Storm	95%Lvy			\$ 1,724			\$ 1,724	\$ 3,448
2022A | FnIL2042-P2043	343	Water & Storm	Wtr		\$ 9,192	\$ 9,192		\$ 9,192	\$ 9,192	\$ 36,769
2022A | FnIL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (56,000)						\$ (56,000)
2022A | FnIL2042-P2043	343	Water & Storm	IntPymnt	\$ (21,328)			\$ (20,432)			\$ (41,760)
2022A | FnIL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnIL2042-P2043	343	Water & Storm	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2022A | FnIL2042-P2043	343	Water & Storm	EB-Cash	\$ 69,504	\$ 78,946	\$ 90,112	\$ 69,680	\$ 79,123	\$ 90,289	\$ 90,289

Src Obj				2027	2027	2027	2027	2027	2027	2027
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2022A | FnIL2042-P2043	343	Water & Storm	BB-Cash	\$ 90,289	\$ 11,857	\$ 32,025	\$ 61,237	\$ 41,733	\$ 61,901	\$ 90,289
2022A | FnIL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,043			\$ 9,043	\$ 18,086
2022A | FnIL2042-P2043	343	Water & Storm	Wtr		\$ 20,169	\$ 20,169		\$ 20,169	\$ 20,169	\$ 80,674
2022A | FnIL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (58,000)						\$ (58,000)
2022A | FnIL2042-P2043	343	Water & Storm	IntPymnt	\$ (20,432)			\$ (19,504)			\$ (39,936)
2022A | FnIL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnIL2042-P2043	343	Water & Storm	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2022A | FnIL2042-P2043	343	Water & Storm	EB-Cash	\$ 11,857	\$ 32,025	\$ 61,237	\$ 41,733	\$ 61,901	\$ 91,113	\$ 91,113

Src Obj				2028	2028	2028	2028	2028	2028	2028
Bond	Fund	Project	Src Obj	Jan-28	Mar-28	Jun-28	Jul-28	Sep-28	Dec-28	Budget
2022A | FnIL2042-P2043	343	Water & Storm	BB-Cash	\$ 91,113	\$ 11,609	\$ 31,590	\$ 60,530	\$ 41,986	\$ 61,967	\$ 91,113
2022A | FnIL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,959			\$ 8,959	\$ 17,918
2022A | FnIL2042-P2043	343	Water & Storm	Wtr		\$ 19,981	\$ 19,981		\$ 19,981	\$ 19,981	\$ 79,924
2022A | FnIL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (60,000)						\$ (60,000)
2022A | FnIL2042-P2043	343	Water & Storm	IntPymnt	\$ (19,504)			\$ (18,544)			\$ (38,048)
2022A | FnIL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnIL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnIL2042-P2043	343	Water & Storm	EB-Cash	\$ 11,609	\$ 31,590	\$ 60,530	\$ 41,986	\$ 61,967	\$ 90,907	\$ 90,907

Src Obj				2029	2029	2029	2029	2029	2029	2029
Bond	Fund	Project	Src Obj	Jan-29	Mar-29	Jun-29	Jul-29	Sep-29	Dec-29	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 90,907	\$ 11,363	\$ 31,354	\$ 60,308	\$ 42,740	\$ 62,731	\$ 90,907
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,964			\$ 8,964	\$ 17,927
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 19,991	\$ 19,991		\$ 19,991	\$ 19,991	\$ 79,963
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (61,000)						\$ (61,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (18,544)			\$ (17,568)			\$ (36,112)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 11,363	\$ 31,354	\$ 60,308	\$ 42,740	\$ 62,731	\$ 91,685	\$ 91,685

Src Obj				2030	2030	2030	2030	2030	2030	2030
Bond	Fund	Project	Src Obj	Jan-30	Mar-30	Jun-30	Jul-30	Sep-30	Dec-30	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 91,685	\$ 11,117	\$ 31,105	\$ 60,054	\$ 43,494	\$ 63,482	\$ 91,685
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,962			\$ 8,962	\$ 17,924
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 19,988	\$ 19,988		\$ 19,988	\$ 19,988	\$ 79,951
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (63,000)						\$ (63,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (17,568)			\$ (16,560)			\$ (34,128)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 11,117	\$ 31,105	\$ 60,054	\$ 43,494	\$ 63,482	\$ 92,432	\$ 92,432

Src Obj				2031	2031	2031	2031	2031	2031	2031
Bond	Fund	Project	Src Obj	Jan-31	Mar-31	Jun-31	Jul-31	Sep-31	Dec-31	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 92,432	\$ 10,872	\$ 30,843	\$ 59,769	\$ 44,249	\$ 64,221	\$ 92,432
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,955			\$ 8,955	\$ 17,909
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 19,972	\$ 19,972		\$ 19,972	\$ 19,972	\$ 79,886
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (65,000)						\$ (65,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (16,560)			\$ (15,520)			\$ (32,080)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 10,872	\$ 30,843	\$ 59,769	\$ 44,249	\$ 64,221	\$ 93,147	\$ 93,147

Src Obj				2032	2032	2032	2032	2032	2032	2032
Bond	Fund	Project	Src Obj	Jan-32	Mar-32	Jun-32	Jul-32	Sep-32	Dec-32	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 93,147	\$ 10,627	\$ 30,773	\$ 59,951	\$ 45,503	\$ 65,649	\$ 93,147
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,033			\$ 9,033	\$ 18,065
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,146	\$ 20,146		\$ 20,146	\$ 20,146	\$ 80,583
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (67,000)						\$ (67,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (15,520)			\$ (14,448)			\$ (29,968)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 10,627	\$ 30,773	\$ 59,951	\$ 45,503	\$ 65,649	\$ 94,827	\$ 94,827

Src Obj				2033	2033	2033	2033	2033	2033	2033
Bond	Fund	Project	Src Obj	Jan-33	Mar-33	Jun-33	Jul-33	Sep-33	Dec-33	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 94,827	\$ 10,379	\$ 30,476	\$ 59,583	\$ 46,255	\$ 66,352	\$ 94,827
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,011			\$ 9,011	\$ 18,022
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,097	\$ 20,097		\$ 20,097	\$ 20,097	\$ 80,387
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (70,000)						\$ (70,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (14,448)			\$ (13,328)			\$ (27,776)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 10,379	\$ 30,476	\$ 59,583	\$ 46,255	\$ 66,352	\$ 95,460	\$ 95,460

Src Obj				2034	2034	2034	2034	2034	2034	2034
Bond	Fund	Project	Src Obj	Jan-34	Mar-34	Jun-34	Jul-34	Sep-34	Dec-34	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 95,460	\$ 10,132	\$ 30,167	\$ 59,185	\$ 47,009	\$ 67,044	\$ 95,460
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,983			\$ 8,983	\$ 17,966
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,035	\$ 20,035		\$ 20,035	\$ 20,035	\$ 80,140
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (72,000)						\$ (72,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (13,328)			\$ (12,176)			\$ (25,504)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 10,132	\$ 30,167	\$ 59,185	\$ 47,009	\$ 67,044	\$ 96,062	\$ 96,062

Src Obj				2035	2035	2035	2035	2035	2035	2035
Bond	Fund	Project	Src Obj	Jan-35	Mar-35	Jun-35	Jul-35	Sep-35	Dec-35	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 96,062	\$ 9,886	\$ 30,050	\$ 59,254	\$ 48,262	\$ 68,426	\$ 96,062
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,041			\$ 9,041	\$ 18,081
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,164	\$ 20,164		\$ 20,164	\$ 20,164	\$ 80,655
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (74,000)						\$ (74,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (12,176)			\$ (10,992)			\$ (23,168)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 9,886	\$ 30,050	\$ 59,254	\$ 48,262	\$ 68,426	\$ 97,630	\$ 97,630

Src Obj				2036	2036	2036	2036	2036	2036	2036
Bond	Fund	Project	Src Obj	Jan-36	Mar-36	Jun-36	Jul-36	Sep-36	Dec-36	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 97,630	\$ 9,638	\$ 29,707	\$ 58,775	\$ 58,775	\$ 78,844	\$ 97,630
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,999			\$ 8,999	\$ 17,997
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,069	\$ 20,069		\$ 20,069	\$ 20,069	\$ 80,277
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (77,000)						\$ (77,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (10,992)						\$ (10,992)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 9,638	\$ 29,707	\$ 58,775	\$ 58,775	\$ 78,844	\$ 107,912	\$ 107,912

Src Obj				2037	2037	2037	2037	2037	2037	2037
Bond	Fund	Project	Src Obj	Jan-37	Mar-37	Jun-37	Jul-37	Sep-37	Dec-37	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 107,912	\$ 19,152	\$ 39,317	\$ 68,524	\$ 60,028	\$ 80,194	\$ 107,912
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,042			\$ 9,042	\$ 18,083
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,166	\$ 20,166		\$ 20,166	\$ 20,166	\$ 80,662
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (79,000)						\$ (79,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (9,760)			\$ (8,496)			\$ (18,256)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 19,152	\$ 39,317	\$ 68,524	\$ 60,028	\$ 80,194	\$ 109,401	\$ 109,401

Src Obj				2038	2038	2038	2038	2038	2038	2038
Bond	Fund	Project	Src Obj	Jan-38	Mar-38	Jun-38	Jul-38	Sep-38	Dec-38	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 109,401	\$ 18,905	\$ 38,943	\$ 67,965	\$ 60,781	\$ 80,819	\$ 109,401
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,985			\$ 8,985	\$ 17,969
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,038	\$ 20,038		\$ 20,038	\$ 20,038	\$ 80,152
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (82,000)						\$ (82,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (8,496)			\$ (7,184)			\$ (15,680)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 18,905	\$ 38,943	\$ 67,965	\$ 60,781	\$ 80,819	\$ 109,842	\$ 109,842

Src Obj				2039	2039	2039	2039	2039	2039	2039
Bond	Fund	Project	Src Obj	Jan-39	Mar-39	Jun-39	Jul-39	Sep-39	Dec-39	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 109,842	\$ 18,658	\$ 38,760	\$ 67,874	\$ 62,034	\$ 82,136	\$ 109,842
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,013			\$ 9,013	\$ 18,026
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,102	\$ 20,102		\$ 20,102	\$ 20,102	\$ 80,407
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (84,000)						\$ (84,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (7,184)			\$ (5,840)			\$ (13,024)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 18,658	\$ 38,760	\$ 67,874	\$ 62,034	\$ 82,136	\$ 111,251	\$ 111,251

Src Obj				2040	2040	2040	2040	2040	2040	2040
Bond	Fund	Project	Src Obj	Jan-40	Mar-40	Jun-40	Jul-40	Sep-40	Dec-40	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 111,251	\$ 18,411	\$ 38,557	\$ 67,735	\$ 63,287	\$ 83,433	\$ 111,251
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,033			\$ 9,033	\$ 18,065
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,146	\$ 20,146		\$ 20,146	\$ 20,146	\$ 80,583
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (87,000)						\$ (87,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (5,840)			\$ (4,448)			\$ (10,288)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 18,411	\$ 38,557	\$ 67,735	\$ 63,287	\$ 83,433	\$ 112,611	\$ 112,611

Src Obj				2041	2041	2041	2041	2041	2041	2041
Bond	Fund	Project	Src Obj	Jan-41	Mar-41	Jun-41	Jul-41	Sep-41	Dec-41	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 112,611	\$ 18,163	\$ 38,333	\$ 67,547	\$ 64,539	\$ 84,710	\$ 112,611
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 9,044			\$ 9,044	\$ 18,088
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 20,170	\$ 20,170		\$ 20,170	\$ 20,170	\$ 80,681
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (90,000)						\$ (90,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (4,448)			\$ (3,008)			\$ (7,456)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn							
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 18,163	\$ 38,333	\$ 67,547	\$ 64,539	\$ 84,710	\$ 113,924	\$ 113,924

Src Obj				2042	2042	2042	2042	2042	2042
Bond	Fund	Project	Src Obj	Jan-42	Mar-42	Jun-42	Jul-42	Sep-42	Dec-42
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 113,924	\$ 17,916	\$ 37,887	\$ 66,813	\$ 65,293	\$ 85,265
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy			\$ 8,955			\$ 8,955
2022A | FnLL2042-P2043	343	Water & Storm	Wtr		\$ 19,972	\$ 19,972		\$ 19,972	\$ 19,972
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (93,000)					
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (3,008)			\$ (1,520)		
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds						
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn						
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 17,916	\$ 37,887	\$ 66,813	\$ 65,293	\$ 85,265	\$ 114,191

Src Obj				2042
Bond	Fund	Project	Src Obj	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 113,924
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy	\$ 17,909
2022A | FnLL2042-P2043	343	Water & Storm	Wtr	\$ 79,886
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (93,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (4,528)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds	
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn	
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 114,191

Src Obj				2043	2043	2043	2043	2043	2043	2043
Bond	Fund	Project	Src Obj	Jan-43	Mar-43	Jun-43	Jul-43	Sep-43	Dec-43	Budget
2022A | FnLL2042-P2043	343	Water & Storm	BB-Cash	\$ 114,191	\$ 17,671	\$ 17,671	\$ 17,671	\$ 17,671	\$ 17,671	\$ 114,191
2022A | FnLL2042-P2043	343	Water & Storm	95%Lvy							
2022A | FnLL2042-P2043	343	Water & Storm	Wtr							
2022A | FnLL2042-P2043	343	Water & Storm	PrnplPymnt	\$ (95,000)						\$ (95,000)
2022A | FnLL2042-P2043	343	Water & Storm	IntPymnt	\$ (1,520)			\$ -			\$ (1,520)
2022A | FnLL2042-P2043	343	Water & Storm	CnstrctFnds							
2022A | FnLL2042-P2043	343	Water & Storm	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2022A | FnLL2042-P2043	343	Water & Storm	EB-Cash	\$ 17,671	\$ 17,671	\$ 17,671	\$ 17,671	\$ 17,671	\$ 17,671	\$ 17,671

Bond Cashflow Ledger - Master | Levy @ 95%

Frmtting Key:	Input	Cldtn = No Inpu	Linked Cell
	CheckCell	Comment	Warning
	Good/Vrfd	Modification	Total | Output

Bond	Fund	Project	Src Obj	2025 Jan-25	2025 Mar-25	2025 Jun-25	2025 Jul-25	2025 Sep-25	2025 Dec-25	2025 Budget
2022B | FnL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 31,137	\$ 8,637	\$ 8,699	\$ 43,376	\$ 20,876	\$ 21,126	\$ 31,137
2022B | FnL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,414			\$ 34,414	\$ 68,828
2022B | FnL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ -						\$ -
2022B | FnL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (22,500)			\$ (22,500)			\$ (45,000)
2022B | FnL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 62	\$ 263		\$ 250	\$ 250	\$ 825
2022B | FnL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 8,637	\$ 8,699	\$ 43,376	\$ 20,876	\$ 21,126	\$ 55,790	\$ 55,790

		Src Obj	2026	2026	2026	2026	2026	2026	2026	
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 55,790	\$ 9,290	\$ 9,415	\$ 40,483	\$ 18,703	\$ 18,828	\$ 55,790
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 30,943			\$ 30,943	\$ 61,886
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (24,000)						\$ (24,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (22,500)			\$ (21,780)			\$ (44,280)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 9,290	\$ 9,415	\$ 40,483	\$ 18,703	\$ 18,828	\$ 49,896	\$ 49,896

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		Src Obj	2027	2027	2027	2027	2027	2027	2027	
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 49,896	\$ 2,116	\$ 2,241	\$ 36,780	\$ 15,780	\$ 15,905	\$ 49,896
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,414			\$ 34,414	\$ 68,828
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (26,000)						\$ (26,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (21,780)			\$ (21,000)			\$ (42,780)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 2,116	\$ 2,241	\$ 36,780	\$ 15,780	\$ 15,905	\$ 50,444	\$ 50,444

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		Src Obj	2028	2028	2028	2028	2028	2028	2028	
Bond	Fund	Project	Src Obj	Jan-28	Mar-28	Jun-28	Jul-28	Sep-28	Dec-28	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 50,444	\$ 2,444	\$ 2,569	\$ 37,298	\$ 17,108	\$ 17,233	\$ 50,444
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,604			\$ 34,604	\$ 69,207
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (27,000)						\$ (27,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (21,000)			\$ (20,190)			\$ (41,190)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 2,444	\$ 2,569	\$ 37,298	\$ 17,108	\$ 17,233	\$ 51,961	\$ 51,961

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			Src Obj	2029	2029	2029	2029	2029	2029	2029
Bond	Fund	Project	Src Obj	Jan-29	Mar-29	Jun-29	Jul-29	Sep-29	Dec-29	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 51,961	\$ 1,771	\$ 1,896	\$ 36,754	\$ 17,434	\$ 17,559	\$ 51,961
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,733			\$ 34,733	\$ 69,466
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (29,000)						\$ (29,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (21,190)			\$ (19,320)			\$ (40,510)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,771	\$ 1,896	\$ 36,754	\$ 17,434	\$ 17,559	\$ 52,417	\$ 52,417

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		Src Obj	2030	2030	2030	2030	2030	2030	2030	
Bond	Fund	Project	Src Obj	Jan-30	Mar-30	Jun-30	Jul-30	Sep-30	Dec-30	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 52,417	\$ 2,097	\$ 2,222	\$ 36,651	\$ 18,261	\$ 18,386	\$ 52,417
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,304			\$ 34,304	\$ 68,608
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (31,000)						\$ (31,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (19,320)			\$ (18,390)			\$ (37,710)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 2,097	\$ 2,222	\$ 36,651	\$ 18,261	\$ 18,386	\$ 52,815	\$ 52,815

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		Src Obj	2031	2031	2031	2031	2031	2031	2031	
Bond	Fund	Project	Src Obj	Jan-31	Mar-31	Jun-31	Jul-31	Sep-31	Dec-31	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 52,815	\$ 2,425	\$ 2,425	\$ 36,769	\$ 19,339	\$ 19,339	\$ 52,815
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,344			\$ 34,344	\$ 68,688
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (32,000)						\$ (32,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (18,390)			\$ (17,430)			\$ (35,820)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 2,425	\$ 2,425	\$ 36,769	\$ 19,339	\$ 19,339	\$ 53,683	\$ 53,683

		Src Obj	2032	2032	2032	2032	2032	2032	2032	
Bond	Fund	Project	Src Obj	Jan-32	Mar-32	Jun-32	Jul-32	Sep-32	Dec-32	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 53,683	\$ 2,253	\$ 2,253	\$ 36,577	\$ 20,167	\$ 20,167	\$ 53,683
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,324			\$ 34,324	\$ 68,648
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (34,000)						\$ (34,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (17,430)			\$ (16,410)			\$ (33,840)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 2,253	\$ 2,253	\$ 36,577	\$ 20,167	\$ 20,167	\$ 54,491	\$ 54,491

		Src Obj	2033	2033	2033	2033	2033	2033	2033	
Bond	Fund	Project	Src Obj	Jan-33	Mar-33	Jun-33	Jul-33	Sep-33	Dec-33	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 54,491	\$ 2,081	\$ 2,081	\$ 36,824	\$ 21,494	\$ 21,494	\$ 54,491
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,743			\$ 34,743	\$ 69,486
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (36,000)						\$ (36,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (16,410)			\$ (15,330)			\$ (31,740)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 2,081	\$ 2,081	\$ 36,824	\$ 21,494	\$ 21,494	\$ 56,237	\$ 56,237

		Src Obj	2034	2034	2034	2034	2034	2034	2034	
Bond	Fund	Project	Src Obj	Jan-34	Mar-34	Jun-34	Jul-34	Sep-34	Dec-34	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 56,237	\$ 1,907	\$ 1,907	\$ 36,481	\$ 22,321	\$ 22,321	\$ 56,237
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,574			\$ 34,574	\$ 69,147
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (39,000)						\$ (39,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (15,330)			\$ (14,160)			\$ (29,490)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,907	\$ 1,907	\$ 36,481	\$ 22,321	\$ 22,321	\$ 56,894	\$ 56,894

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		Src Obj	2035	2035	2035	2035	2035	2035	2035	
Bond	Fund	Project	Src Obj	Jan-35	Mar-35	Jun-35	Jul-35	Sep-35	Dec-35	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 56,894	\$ 1,734	\$ 1,734	\$ 36,577	\$ 23,647	\$ 23,647	\$ 56,894
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,843			\$ 34,843	\$ 69,685
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (41,000)						\$ (41,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (14,160)			\$ (12,930)			\$ (27,090)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,734	\$ 1,734	\$ 36,577	\$ 23,647	\$ 23,647	\$ 58,489	\$ 58,489

		Src Obj	2036	2036	2036	2036	2036	2036	2036	
Bond	Fund	Project	Src Obj	Jan-36	Mar-36	Jun-36	Jul-36	Sep-36	Dec-36	Budget
2022B | FnL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 58,489	\$ 1,559	\$ 1,559	\$ 36,083	\$ 24,473	\$ 24,473	\$ 58,489
2022B | FnL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,524			\$ 34,524	\$ 69,047
2022B | FnL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (44,000)						\$ (44,000)
2022B | FnL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (12,930)			\$ (11,610)			\$ (24,540)
2022B | FnL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B FnL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,559	\$ 1,559	\$ 36,083	\$ 24,473	\$ 24,473	\$ 58,996	\$ 58,996

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		Src Obj	2037	2037	2037	2037	2037	2037	2037	
Bond	Fund	Project	Src Obj	Jan-37	Mar-37	Jun-37	Jul-37	Sep-37	Dec-37	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 58,996	\$ 1,386	\$ 1,386	\$ 36,029	\$ 25,799	\$ 25,799	\$ 58,996
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,643			\$ 34,643	\$ 69,286
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (46,000)						\$ (46,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (11,610)			\$ (10,230)			\$ (21,840)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,386	\$ 1,386	\$ 36,029	\$ 25,799	\$ 25,799	\$ 60,442	\$ 60,442

		Src Obj	2038	2038	2038	2038	2038	2038	2038	
Bond	Fund	Project	Src Obj	Jan-38	Mar-38	Jun-38	Jul-38	Sep-38	Dec-38	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 60,442	\$ 1,212	\$ 1,212	\$ 35,885	\$ 27,125	\$ 27,125	\$ 60,442
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,673			\$ 34,673	\$ 69,346
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (49,000)						\$ (49,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (10,230)			\$ (8,760)			\$ (18,990)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,212	\$ 1,212	\$ 35,885	\$ 27,125	\$ 27,125	\$ 61,798	\$ 61,798

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		Src Obj	2039	2039	2039	2039	2039	2039	2039	
Bond	Fund	Project	Src Obj	Jan-39	Mar-39	Jun-39	Jul-39	Sep-39	Dec-39	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 61,798	\$ 1,038	\$ 1,038	\$ 35,652	\$ 28,452	\$ 28,452	\$ 61,798
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,614			\$ 34,614	\$ 69,227
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (52,000)						\$ (52,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (8,760)			\$ (7,200)			\$ (15,960)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 1,038	\$ 1,038	\$ 35,652	\$ 28,452	\$ 28,452	\$ 63,065	\$ 63,065

		Src Obj	2040	2040	2040	2040	2040	2040	2040	
Bond	Fund	Project	Src Obj	Jan-40	Mar-40	Jun-40	Jul-40	Sep-40	Dec-40	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 63,065	\$ 865	\$ 865	\$ 35,329	\$ 29,779	\$ 29,779	\$ 63,065
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,464			\$ 34,464	\$ 68,927
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (55,000)						\$ (55,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (7,200)			\$ (5,550)			\$ (12,750)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 865	\$ 865	\$ 35,329	\$ 29,779	\$ 29,779	\$ 64,242	\$ 64,242

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		Src Obj	2041	2041	2041	2041	2041	2041	2041	
Bond	Fund	Project	Src Obj	Jan-41	Mar-41	Jun-41	Jul-41	Sep-41	Dec-41	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 64,242	\$ 692	\$ 692	\$ 35,415	\$ 31,605	\$ 31,605	\$ 64,242
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,723			\$ 34,723	\$ 69,446
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (58,000)						\$ (58,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (5,550)			\$ (3,810)			\$ (9,360)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 692	\$ 692	\$ 35,415	\$ 31,605	\$ 31,605	\$ 66,328	\$ 66,328

		Src Obj	2042	2042	2042	2042	2042	2042	
Bond	Fund	Project	Src Obj	Jan-42	Mar-42	Jun-42	Jul-42	Sep-42	Dec-42
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 66,328	\$ 518	\$ 518	\$ 34,882	\$ 32,932	\$ 32,932
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy			\$ 34,364			\$ 34,364
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (62,000)					
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (3,810)			\$ (1,950)		
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn						
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 518	\$ 518	\$ 34,882	\$ 32,932	\$ 32,932	\$ 67,296

Src Obj 2042				
Bond	Fund	Project	Src Obj	Budget
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 66,328
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy	\$ 68,728
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (62,000)
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (5,760)
2022B FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn	
2022B FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 67,296

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				Src Obj	2043	2043	2043	2043	2043	2043	2043
Bond	Fund	Project	Src Obj	Jan-43	Mar-43	Jun-43	Jul-43	Sep-43	Dec-43	Budget	
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	BB-Cash	\$ 67,296	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 67,296	
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	95%Lvy								
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	PrnplPymnt	\$ (65,000)						\$ (65,000)	
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntPymnt	\$ (1,950)						\$ (1,950)	
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	IntAllctn							Page 63 of 115	
2022B | FnIL2042-P2043	344	PW Fclty-Ppls	EB-Cash	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	

Bond	Fund	Project	Src Obj	2025		2025		2025		2025		Budget
				Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25			
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 197,677	\$ 8,977	\$ 10,126	\$ 258,389	\$ 217,094	\$ 216,914	\$ 197,677	\$ 197,677	
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 23,051			\$ 23,051	\$ 46,101	\$ 46,101	
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (145,000)						\$ (145,000)	\$ (145,000)	
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (43,700)			\$ (40,800)			\$ (84,500)	\$ (84,500)	
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)	\$ (495)	
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)	\$ (680)	
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds			\$ 222,126				\$ 222,126	\$ 222,126	
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 1,149	\$ 3,087		\$ 500	\$ 500	\$ 5,236	\$ 5,236	
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 8,977	\$ 10,126	\$ 258,389	\$ 217,094	\$ 216,914	\$ 240,464	\$ 240,464	\$ 240,464	

Bond	Fund	Project	Src Obj	2026		2026		2026		2026		Budget
				Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26			
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 240,464	\$ 49,664	\$ 51,015	\$ 151,817	\$ 113,522	\$ 114,193	\$ 240,464	\$ 240,464	
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 99,451			\$ 99,451	\$ 198,902	\$ 198,902	
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 976	\$ 976		\$ 976	\$ 976	\$ 3,904	\$ 3,904	
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (150,000)						\$ (150,000)	\$ (150,000)	
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (40,800)			\$ (37,800)			\$ (78,600)	\$ (78,600)	
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)	\$ (495)	
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)	\$ (680)	
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds									
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 375	\$ 375		\$ 375	\$ 375	\$ 1,500	\$ 1,500	
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 49,664	\$ 51,015	\$ 151,817	\$ 113,522	\$ 114,193	\$ 214,995	\$ 214,995	\$ 214,995	

Bond	Fund	Project	Src Obj	2027		2027		2027		2027		Budget
				Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27			
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 214,995	\$ 17,195	\$ 26,223	\$ 134,503	\$ 99,408	\$ 107,756	\$ 214,995	\$ 214,995	
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 99,252			\$ 99,252	\$ 198,503	\$ 198,503	
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 8,778	\$ 8,778		\$ 8,778	\$ 8,778	\$ 35,112	\$ 35,112	
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (160,000)						\$ (160,000)	\$ (160,000)	
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (37,800)			\$ (34,600)			\$ (72,400)	\$ (72,400)	
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)	\$ (495)	
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)	\$ (680)	
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds									
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000	\$ 1,000	
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 17,195	\$ 26,223	\$ 134,503	\$ 99,408	\$ 107,756	\$ 216,035	\$ 216,035	\$ 216,035	

Bond	Fund	Project	Src Obj	2028		2028		2028		2028		Budget
				Jan-28	Mar-28	Jun-28	Jul-28	Sep-28	Dec-28			
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 216,035	\$ 16,435	\$ 25,214	\$ 132,945	\$ 101,150	\$ 109,248	\$ 216,035	\$ 216,035	
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 98,952			\$ 98,952	\$ 197,904	\$ 197,904	
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 8,529	\$ 8,529		\$ 8,529	\$ 8,529	\$ 34,115	\$ 34,115	
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (165,000)						\$ (165,000)	\$ (165,000)	
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (34,600)			\$ (31,300)			\$ (65,900)	\$ (65,900)	
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)	\$ (495)	
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)	\$ (680)	
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds									
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000	\$ 1,000	
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 16,435	\$ 25,214	\$ 132,945	\$ 101,150	\$ 109,248	\$ 216,979	\$ 216,979	\$ 216,979	

Src Obj				2029	2029	2029	2029	2029	2029	2029
Bond	Fund	Project	Src Obj	Jan-29	Mar-29	Jun-29	Jul-29	Sep-29	Dec-29	Budget
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 216,979	\$ 15,679	\$ 24,208	\$ 131,291	\$ 102,896	\$ 110,745	\$ 216,979
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 98,553			\$ 98,553	\$ 197,106
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 8,279	\$ 8,279		\$ 8,279	\$ 8,279	\$ 33,117
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (170,000)						\$ (170,000)
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (31,300)			\$ (27,900)			\$ (59,200)
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 15,679	\$ 24,208	\$ 131,291	\$ 102,896	\$ 110,745	\$ 217,827	\$ 217,827

Src Obj				2030	2030	2030	2030	2030	2030	2030
Bond	Fund	Project	Src Obj	Jan-30	Mar-30	Jun-30	Jul-30	Sep-30	Dec-30	Budget
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 217,827	\$ 14,927	\$ 23,207	\$ 132,035	\$ 107,140	\$ 114,740	\$ 217,827
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 100,548			\$ 100,548	\$ 201,096
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 8,030	\$ 8,030		\$ 8,030	\$ 8,030	\$ 32,120
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (175,000)						\$ (175,000)
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (27,900)			\$ (24,400)			\$ (52,300)
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 14,927	\$ 23,207	\$ 132,035	\$ 107,140	\$ 114,740	\$ 223,568	\$ 223,568

Src Obj				2031	2031	2031	2031	2031	2031	2031
Bond	Fund	Project	Src Obj	Jan-31	Mar-31	Jun-31	Jul-31	Sep-31	Dec-31	Budget
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 223,568	\$ 14,168	\$ 23,446	\$ 130,079	\$ 108,884	\$ 117,482	\$ 223,568
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 97,356			\$ 97,356	\$ 194,712
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 9,028	\$ 9,028		\$ 9,028	\$ 9,028	\$ 36,110
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (185,000)						\$ (185,000)
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (24,400)			\$ (20,700)			\$ (45,100)
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 14,168	\$ 23,446	\$ 130,079	\$ 108,884	\$ 117,482	\$ 224,115	\$ 224,115

Src Obj				2032	2032	2032	2032	2032	2032	2032
Bond	Fund	Project	Src Obj	Jan-32	Mar-32	Jun-32	Jul-32	Sep-32	Dec-32	Budget
2023A | FnlL2035-P2036	323	and & Prospect	BB-Cash	\$ 224,115	\$ 13,415	\$ 22,393	\$ 130,523	\$ 113,128	\$ 121,426	\$ 224,115
2023A | FnlL2035-P2036	323	and & Prospect	95%Lvy			\$ 99,152			\$ 99,152	\$ 198,303
2023A | FnlL2035-P2036	323	and & Prospect	Wtr		\$ 8,728	\$ 8,728		\$ 8,728	\$ 8,728	\$ 34,913
2023A | FnlL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (190,000)						\$ (190,000)
2023A | FnlL2035-P2036	323	and & Prospect	IntPymnt	\$ (20,700)			\$ (16,900)			\$ (37,600)
2023A | FnlL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnlL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnlL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnlL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnlL2035-P2036	323	and & Prospect	EB-Cash	\$ 13,415	\$ 22,393	\$ 130,523	\$ 113,128	\$ 121,426	\$ 229,556	\$ 229,556

Src Obj				2033	2033	2033	2033	2033	2033	2033
Bond	Fund	Project	Src Obj	Jan-33	Mar-33	Jun-33	Jul-33	Sep-33	Dec-33	Budget
2023A | FnL2035-P2036	323	and & Prospect	BB-Cash	\$ 229,556	\$ 12,656	\$ 21,335	\$ 128,268	\$ 114,873	\$ 122,872	\$ 229,556
2023A | FnL2035-P2036	323	and & Prospect	95%Lvy			\$ 98,254			\$ 98,254	\$ 196,508
2023A | FnL2035-P2036	323	and & Prospect	Wtr		\$ 8,429	\$ 8,429		\$ 8,429	\$ 8,429	\$ 33,716
2023A | FnL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (200,000)						\$ (200,000)
2023A | FnL2035-P2036	323	and & Prospect	IntPymnt	\$ (16,900)			\$ (12,900)			\$ (29,800)
2023A | FnL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnL2035-P2036	323	and & Prospect	EB-Cash	\$ 12,656	\$ 21,335	\$ 128,268	\$ 114,873	\$ 122,872	\$ 229,805	\$ 229,805

Src Obj				2034	2034	2034	2034	2034	2034	2034
Bond	Fund	Project	Src Obj	Jan-34	Mar-34	Jun-34	Jul-34	Sep-34	Dec-34	Budget
2023A | FnL2035-P2036	323	and & Prospect	BB-Cash	\$ 229,805	\$ 11,905	\$ 20,285	\$ 128,415	\$ 119,120	\$ 126,819	\$ 229,805
2023A | FnL2035-P2036	323	and & Prospect	95%Lvy			\$ 99,750			\$ 99,750	\$ 199,500
2023A | FnL2035-P2036	323	and & Prospect	Wtr		\$ 8,130	\$ 8,130		\$ 8,130	\$ 8,130	\$ 32,519
2023A | FnL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (205,000)						\$ (205,000)
2023A | FnL2035-P2036	323	and & Prospect	IntPymnt	\$ (12,900)			\$ (8,800)			\$ (21,700)
2023A | FnL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnL2035-P2036	323	and & Prospect	EB-Cash	\$ 11,905	\$ 20,285	\$ 128,415	\$ 119,120	\$ 126,819	\$ 234,949	\$ 234,949

Src Obj				2035	2035	2035	2035	2035	2035	2035
Bond	Fund	Project	Src Obj	Jan-35	Mar-35	Jun-35	Jul-35	Sep-35	Dec-35	Budget
2023A | FnL2035-P2036	323	and & Prospect	BB-Cash	\$ 234,949	\$ 11,149	\$ 20,476	\$ 128,357	\$ 123,362	\$ 132,009	\$ 234,949
2023A | FnL2035-P2036	323	and & Prospect	95%Lvy			\$ 98,553			\$ 98,553	\$ 197,106
2023A | FnL2035-P2036	323	and & Prospect	Wtr		\$ 9,077	\$ 9,077		\$ 9,077	\$ 9,077	\$ 36,309
2023A | FnL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (215,000)						\$ (215,000)
2023A | FnL2035-P2036	323	and & Prospect	IntPymnt	\$ (8,800)			\$ (4,500)			\$ (13,300)
2023A | FnL2035-P2036	323	and & Prospect	FsclAgnt				\$ (495)			\$ (495)
2023A | FnL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnL2035-P2036	323	and & Prospect	IntAllctn		\$ 250	\$ 250		\$ 250	\$ 250	\$ 1,000
2023A | FnL2035-P2036	323	and & Prospect	EB-Cash	\$ 11,149	\$ 20,476	\$ 128,357	\$ 123,362	\$ 132,009	\$ 239,889	\$ 239,889

Src Obj				2036	2036	2036	2036	2036	2036	2036
Bond	Fund	Project	Src Obj	Jan-36	Mar-36	Jun-36	Jul-36	Sep-36	Dec-36	Budget
2023A | FnL2035-P2036	323	and & Prospect	BB-Cash	\$ 239,889	\$ 10,389	\$ 10,389	\$ 10,389	\$ 10,389	\$ 9,709	\$ 239,889
2023A | FnL2035-P2036	323	and & Prospect	95%Lvy			\$ -			\$ -	
2023A | FnL2035-P2036	323	and & Prospect	Wtr		\$ -	\$ -		\$ -	\$ -	
2023A | FnL2035-P2036	323	and & Prospect	PrnplPymnt	\$ (225,000)						\$ (225,000)
2023A | FnL2035-P2036	323	and & Prospect	IntPymnt	\$ (4,500)						\$ (4,500)
2023A | FnL2035-P2036	323	and & Prospect	FsclAgnt				\$ -			\$ -
2023A | FnL2035-P2036	323	and & Prospect	Cont Disc					\$ (680)		\$ (680)
2023A | FnL2035-P2036	323	and & Prospect	CnstrctFnds							
2023A | FnL2035-P2036	323	and & Prospect	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2023A | FnL2035-P2036	323	and & Prospect	EB-Cash	\$ 10,389	\$ 10,389	\$ 10,389	\$ 10,389	\$ 9,709	\$ 9,709	\$ 9,709

Cell: AC101

Note: 2025 Levy: 2023A Rdcd ~158,000 CF Overage

Cell: CU101

Note: 2035: 2023A Final Levy

Cell: AC102

Note: RSLTN 2025-15: 2023A Rdcd from \$31,920 to \$0 CF Closure Covered

Cell: AJ102

Note: Bldg 2025-15: 2023A Rdcd from 23,205.54 to 2,004 CF Overage

			Src Obj	2025	2025	2025	2025	2025	2025	2025
Bond	Fund	Project	Src Obj	Jan-25	Mar-25	Jun-25	Jul-25	Sep-25	Dec-25	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ -						
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy							
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt							
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt							
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn							
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash							

			Src Obj	2026	2026	2026	2026	2026	2026	2026
Bond	Fund	Project	Src Obj	Jan-26	Mar-26	Jun-26	Jul-26	Sep-26	Dec-26	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ -	\$ -	\$ 19,136	\$ 67,084	\$ 4,803	\$ 4,928	\$ -
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds		\$ 19,011					\$ 19,011
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 47,823			\$ 47,823	\$ 95,645
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt							
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt				\$ (62,280)			\$ (62,280)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ -	\$ 19,136	\$ 67,084	\$ 4,803	\$ 4,928	\$ 52,876	\$ 52,876

			Src Obj	2027	2027	2027	2027	2027	2027	2027
Bond	Fund	Project	Src Obj	Jan-27	Mar-27	Jun-27	Jul-27	Sep-27	Dec-27	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 52,876	\$ 19,511	\$ 19,511	\$ 81,719	\$ 48,355	\$ 48,355	\$ 52,876
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 62,208			\$ 62,208	\$ 124,417
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt							
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (33,365)			\$ (33,365)			\$ (66,729)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ -	\$ -		\$ -	\$ -	
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 19,511	\$ 19,511	\$ 81,719	\$ 48,355	\$ 48,355	\$ 110,563	\$ 110,563

			Src Obj	2028	2028	2028	2028	2028	2028	2028
Bond	Fund	Project	Src Obj	Jan-28	Mar-28	Jun-28	Jul-28	Sep-28	Dec-28	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 110,563	\$ 19,199	\$ 19,324	\$ 129,905	\$ 97,672	\$ 97,797	\$ 110,563
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,457			\$ 110,457	\$ 220,913
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (58,000)						\$ (58,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (33,365)			\$ (32,234)			\$ (65,598)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 19,199	\$ 19,324	\$ 129,905	\$ 97,672	\$ 97,797	\$ 208,379	\$ 208,378

Src Obj				2029	2029	2029	2029	2029	2029	2029
Bond	Fund	Project	Src Obj	Jan-29	Mar-29	Jun-29	Jul-29	Sep-29	Dec-29	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 208,378	\$ 19,145	\$ 19,270	\$ 129,790	\$ 100,618	\$ 100,743	\$ 208,378
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,395			\$ 110,395	\$ 220,790
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (157,000)						\$ (157,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (32,234)			\$ (29,172)			\$ (61,406)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 19,145	\$ 19,270	\$ 129,790	\$ 100,618	\$ 100,743	\$ 211,263	\$ 211,263

Src Obj				2030	2030	2030	2030	2030	2030	2030
Bond	Fund	Project	Src Obj	Jan-30	Mar-30	Jun-30	Jul-30	Sep-30	Dec-30	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 211,263	\$ 19,091	\$ 19,216	\$ 130,057	\$ 104,064	\$ 104,189	\$ 211,263
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,716			\$ 110,716	\$ 221,432
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (163,000)						\$ (163,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (29,172)			\$ (25,994)			\$ (55,166)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 19,091	\$ 19,216	\$ 130,057	\$ 104,064	\$ 104,189	\$ 215,030	\$ 215,030

Src Obj				2031	2031	2031	2031	2031	2031	2031
Bond	Fund	Project	Src Obj	Jan-31	Mar-31	Jun-31	Jul-31	Sep-31	Dec-31	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 215,030	\$ 19,036	\$ 19,161	\$ 129,688	\$ 107,009	\$ 107,134	\$ 215,030
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,402			\$ 110,402	\$ 220,804
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (170,000)						\$ (170,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (25,994)			\$ (22,679)			\$ (48,672)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 19,036	\$ 19,161	\$ 129,688	\$ 107,009	\$ 107,134	\$ 217,661	\$ 217,661

Src Obj				2032	2032	2032	2032	2032	2032	2032
Bond	Fund	Project	Src Obj	Jan-32	Mar-32	Jun-32	Jul-32	Sep-32	Dec-32	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 217,661	\$ 18,983	\$ 19,108	\$ 129,204	\$ 109,957	\$ 110,082	\$ 217,661
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 109,971			\$ 109,971	\$ 219,942
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (176,000)						\$ (176,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (22,679)			\$ (19,247)			\$ (41,925)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 18,983	\$ 19,108	\$ 129,204	\$ 109,957	\$ 110,082	\$ 220,178	\$ 220,178

Src Obj				2033	2033	2033	2033	2033	2033	2033
Bond	Fund	Project	Src Obj	Jan-33	Mar-33	Jun-33	Jul-33	Sep-33	Dec-33	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 220,178	\$ 18,932	\$ 19,057	\$ 129,603	\$ 113,905	\$ 114,030	\$ 220,178
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,421			\$ 110,421	\$ 220,842
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (182,000)						\$ (182,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (19,247)			\$ (15,698)			\$ (34,944)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 18,932	\$ 19,057	\$ 129,603	\$ 113,905	\$ 114,030	\$ 224,576	\$ 224,576

Src Obj				2034	2034	2034	2034	2034	2034	2034
Bond	Fund	Project	Src Obj	Jan-34	Mar-34	Jun-34	Jul-34	Sep-34	Dec-34	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 224,576	\$ 18,879	\$ 19,004	\$ 129,345	\$ 117,352	\$ 117,477	\$ 224,576
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,216			\$ 110,216	\$ 220,432
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (190,000)						\$ (190,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (15,698)			\$ (11,993)			\$ (27,690)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 18,879	\$ 19,004	\$ 129,345	\$ 117,352	\$ 117,477	\$ 227,818	\$ 227,818

Src Obj				2035	2035	2035	2035	2035	2035	2035
Bond	Fund	Project	Src Obj	Jan-35	Mar-35	Jun-35	Jul-35	Sep-35	Dec-35	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 227,818	\$ 18,826	\$ 18,951	\$ 129,450	\$ 121,299	\$ 121,424	\$ 227,818
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,374			\$ 110,374	\$ 220,749
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (197,000)						\$ (197,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (11,993)			\$ (8,151)			\$ (20,144)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 18,826	\$ 18,951	\$ 129,450	\$ 121,299	\$ 121,424	\$ 231,924	\$ 231,924

Src Obj				2036	2036	2036	2036	2036	2036	2036
Bond	Fund	Project	Src Obj	Jan-36	Mar-36	Jun-36	Jul-36	Sep-36	Dec-36	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 231,924	\$ 18,773	\$ 18,898	\$ 129,399	\$ 125,246	\$ 125,371	\$ 231,924
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy			\$ 110,377			\$ 110,377	\$ 220,753
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (205,000)						\$ (205,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (8,151)			\$ (4,154)			\$ (12,305)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn		\$ 125	\$ 125		\$ 125	\$ 125	\$ 500
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 18,773	\$ 18,898	\$ 129,399	\$ 125,246	\$ 125,371	\$ 235,879	\$ 235,879

Src Obj				2037	2037	2037	2037	2037	2037	2037
Bond	Fund	Project	Src Obj	Jan-37	Mar-37	Jun-37	Jul-37	Sep-37	Dec-37	Budget
2025A | FnLL2036-P2037	325	Mill & Overlay	BB-Cash	\$ 235,872	\$ 18,719	\$ 18,719	\$ 18,719	\$ 18,719	\$ 18,719	\$ 235,872
2025A | FnLL2036-P2037	325	Mill & Overlay	CnstrctFnds							
2025A | FnLL2036-P2037	325	Mill & Overlay	95%Lvy							
2025A | FnLL2036-P2037	325	Mill & Overlay	PrnplPymnt	\$ (213,000)						\$ (213,000)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntPymnt	\$ (4,154)						\$ (4,154)
2025A | FnLL2036-P2037	325	Mill & Overlay	IntAllctn							\$ -
2025A | FnLL2036-P2037	325	Mill & Overlay	EB-Cash	\$ 18,719	\$ 18,719	\$ 18,719	\$ 18,719	\$ 18,719	\$ 18,719	\$ 18,719

Cell: AJ115

Note: 2026 Initial Deposit: 2025A REPLACED WITH LEVY - offset by 2018A, 2022A & 2022B Arbitrage Reductions.

\$46,634 Smll Cty Asst

\$20,000 1xStrmSwr

\$10,000 1xOvr (100-43100-768)

\$19,011 425 CF Overage - If not enough 801 Undesignated

Cell: AQ116

Note: 2025A 2027 Levy: May need to reduce by ~\$20,000 if recive CF in 2026.

Cell: DB116



City of Chatfield
Budget WS Exp/Rev - 2026 Adopted | 12/08/2025
 2026
 Active Status Only
 December 2025

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	Comment
100 GENERAL FUND				
41000 General Revenue				
R 100-41000-31010 Levied Property Ta	\$1,544,092.00	\$1,529,144.70	\$1,483,285.00	
R 100-41000-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
R 100-41000-33401 Local Government	\$950,380.00	\$475,190.00	\$952,141.00	2026 House Rsrch Dpt Est 03/11/2025
R 100-41000-33402 Market Value Credi	\$0.00	\$546.01	\$0.00	
R 100-41000-33405 PERA Aid	\$0.00	\$0.00	\$0.00	
R 100-41000-34020 GnrlSvcsChrg 328/	\$143,050.00	\$141,715.00	\$147,342.00	*FROM XXX-XXXX-328s
R 100-41000-36210 Interest Earnings	\$17,000.00	\$39,639.98	\$25,000.00	
R 100-41000-37940 Cash Over 431 | 3	\$1.00	\$653.19	\$1.00	
R 100-41000-39201 Transfer In 700/39	\$0.00	\$11,196.66	\$0.00	*55% of 334-39201 Close 2014A (\$11,000 Fi
R 100-41000-39550 Refunds | Rebates	\$1.00	\$0.00	\$1.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$2,654,524.00	\$2,198,085.54	\$2,607,770.00	
E 100-41000-431 Cash Short 431 | 379	\$0.00	\$0.29	\$0.00	
E 100-41000-700 Transfers (GENERAL)	\$69,150.00	\$69,150.00	\$0.00	*BARsltn2025-15 P&Z to 240
E 100-41000-802 Maturity of Investmen	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$69,150.00	\$69,150.29	\$0.00	
41100 Legislative				
R 100-41100-34100 Filing Fee	\$0.00	\$0.00	\$0.00	
R 100-41100-36260 Insurance Dividend	\$150.00	\$0.00	\$154.00	*Uslyly Dec | 2025 mid 2026
Revenue Revenue	\$150.00	\$0.00	\$154.00	
E 100-41100-103 Part-Time Employees	\$24,750.00	\$22,066.72	\$24,750.00	Mayor & Council w 4 Spcl
E 100-41100-121 PERA	\$1,200.00	\$767.29	\$1,200.00	Partial Partic.-Manual Calc/Entry
E 100-41100-122 FICA	\$1,550.00	\$416.84	\$1,550.00	PT*0.062
E 100-41100-125 Medicare	\$360.00	\$319.97	\$360.00	PT * 0.0145
E 100-41100-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$218.00	
E 100-41100-151 Worker s Comp Insur	\$120.00	\$68.07	\$124.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-41100-152 Clothing	\$100.00	\$0.00	\$103.00	
E 100-41100-200 Office Supplies (GENE	\$150.00	\$32.28	\$154.00	
E 100-41100-205 Service Incentives/Re	\$600.00	\$550.00	\$618.00	Employee YOS Awards
E 100-41100-208 Training and Instructi	\$0.00	\$0.00	\$0.00	
E 100-41100-210 Operating Expenses	\$1,000.00	\$1,105.26	\$1,030.00	*COW | Prd Cndy
E 100-41100-212 Vehicle Operating Sup	\$100.00	\$0.00	\$103.00	
E 100-41100-240 Small Tools and Minor	\$2,500.00	\$207.95	\$2,575.00	ipads / Laptops
E 100-41100-304 Legal Fees	\$10,000.00	\$11,410.00	\$10,300.00	*Contracted City Atty. Fees
E 100-41100-309 Conference Expense	\$2,500.00	\$1,848.07	\$2,575.00	*Reg, Lodging, Travel & Food
E 100-41100-310 Other Professional Se	\$5,000.00	\$0.00	\$5,150.00	*Strategic Planning & Online Code Hosting
E 100-41100-312 Recording Fees	\$50.00	\$0.00	\$52.00	
E 100-41100-331 Travel Expenses	\$250.00	\$0.00	\$258.00	*Non-Conference Travel
E 100-41100-350 Print/Binding (GENER	\$2,000.00	\$0.00	\$2,060.00	*Mtg Minutes, Public Notices,Code
E 100-41100-360 Insurance (GENERAL)	\$1,600.00	\$1,273.00	\$1,648.00	LMCIT Memo 05/23 - WP
E 100-41100-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 100-41100-433 Dues and Subscriptio	\$13,000.00	\$12,973.50	\$13,390.00	*LMC | MAOSC | RAEDI | SMIF | MMA
E 100-41100-435 Licences, Permits and	\$750.00	\$600.00	\$772.00	2025 LEG EXCHemail & AD
E 100-41100-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$67,580.00	\$53,638.95	\$68,990.00	
41410 Elections				
R 100-41410-39550 Refunds | Rebates	\$1.00	\$0.00	\$1.00	*US Bank Card Rebate Eliminated 2024.
R 100-41410-39560 Reimbursement	\$50.00	\$0.00	\$52.00	
Revenue Revenue	\$51.00	\$0.00	\$53.00	



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E 100-41410-103 Part-Time Employees	\$1,000.00	\$0.00	\$3,000.00	2026 1 Election Cycle
E 100-41410-122 FICA	\$0.00	\$0.00	\$0.00	
E 100-41410-125 Medicare	\$0.00	\$0.00	\$0.00	
E 100-41410-210 Operating Expenses	\$200.00	\$0.00	\$206.00	2026 1 Election Cycle
E 100-41410-310 Other Professional Se	\$100.00	\$0.00	\$103.00	
E 100-41410-331 Travel Expenses	\$250.00	\$0.00	\$258.00	*Non-Conference Travel
E 100-41410-350 Print/Binding (GENER	\$250.00	\$0.00	\$258.00	
Expenditure Expenditure	\$1,800.00	\$0.00	\$3,825.00	
41500 Administration				
R 100-41500-31915 Franchise Fees	\$0.00	\$4,165.54	\$16,000.00	**RSLTN 2025-49 PASS THRU CPS 100-4150
R 100-41500-32000 Licenses and Permi	\$0.00	\$2,638.50	\$500.00	Trnsnt Mrchnt | Spcl Vhcl (Glf,ATV,UTV) |Anm
R 100-41500-32110 Alcoholic Beverage	\$10,000.00	\$12,200.00	\$10,300.00	
R 100-41500-34000 Charges for Service	\$100.00	\$411.25	\$103.00	
R 100-41500-34301 Admin Fee Rev 32	\$60.00	\$346.11	\$62.00	*Returned Payment +10 from 42700
R 100-41500-35000 Fines and Forfeits	\$0.00	\$0.00	\$0.00	
R 100-41500-36100 Special Assessment	\$0.00	\$350.00	\$0.00	*Nsnc Abtmnt Offset 310
R 100-41500-36260 Insurance Dividend	\$500.00	\$0.00	\$515.00	*Uslyly Dec | 2025 mid 2026
R 100-41500-39550 Refunds | Rebates	\$101.00	\$725.36	\$200.00	*US Bank Rebates & Amazon Promos
R 100-41500-39560 Reimbursement	\$100.00	\$0.00	\$0.00	*ISD 227 - Granicus 2025 \$0
Revenue Revenue	\$10,861.00	\$20,836.76	\$27,680.00	
E 100-41500-101 Full-Time Employees	\$347,718.00	\$354,472.15	\$419,600.00	DS.50, AB, AE, BC, MP, KW
E 100-41500-103 Part-Time Employees	\$56,150.00	\$17,651.68	\$0.00	
E 100-41500-110 PTO Conversion	\$0.00	\$0.00	\$7,025.00	*50%
E 100-41500-121 PERA	\$29,350.00	\$27,781.86	\$32,000.00	*FT+PT+PTO *0.075 31,468+527
E 100-41500-122 FICA	\$24,270.00	\$22,039.97	\$26,450.00	*FT+PT+PTO*0.062 26,014 + 436
E 100-41500-125 Medicare	\$5,680.00	\$5,154.52	\$6,200.00	*FT+PT+PTO*0.0145 6,084+102
E 100-41500-131 Employer Paid Health	\$40,000.00	\$46,580.98	\$59,000.00	2026 BC Wrkppr
E 100-41500-134 Employer Paid Life	\$100.00	\$257.40	\$415.00	2026 Cvrq \$30k
E 100-41500-136 Employer Paid H.S.A.	\$13,000.00	\$16,363.61	\$21,125.00	06/2025 BC WrkPpr
E 100-41500-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$3,692.00	
E 100-41500-151 Worker s Comp Insur	\$3,243.00	\$593.75	\$3,340.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-41500-152 Clothing	\$1,000.00	\$711.18	\$1,030.00	
E 100-41500-200 Office Supplies (GENE	\$2,000.00	\$1,440.04	\$2,060.00	
E 100-41500-208 Training and Instructi	\$2,000.00	\$491.00	\$2,060.00	
E 100-41500-210 Operating Expenses	\$4,150.00	\$6,626.28	\$4,274.00	*Lic, Rcpt Bks | Hllwn + 150 from 42700
E 100-41500-212 Vehicle Operating Sup	\$600.00	\$0.00	\$618.00	*Motor Fuel
E 100-41500-240 Small Tools and Minor	\$1,000.00	\$912.32	\$1,030.00	
E 100-41500-301 Auditing and Acctg Se	\$15,000.00	\$16,500.00	\$17,000.00	*Consultant Contract
E 100-41500-309 Conference Expense	\$5,000.00	\$3,850.72	\$5,150.00	*Reg, Travel & Lodging
E 100-41500-310 Other Professional Se	\$6,000.00	\$7,763.80	\$6,180.00	*Assr |TASC | NSNC ABTMNT
E 100-41500-320 Communications (GE	\$0.00	\$1,645.49	\$0.00	Webex \$23 per user DSCNTCD 06/2025
E 100-41500-321 Telephone	\$5,000.00	\$5,277.12	\$5,150.00	
E 100-41500-322 Postage	\$750.00	\$1,920.88	\$1,750.00	
E 100-41500-323 Admin Expense 323 |	\$65.00	\$14.96	\$67.00	*Online pymnt (RT) fee alloc +\$15 from 4270
E 100-41500-331 Travel Expenses	\$300.00	\$0.00	\$309.00	*Non-Conference Travel
E 100-41500-350 Print/Binding (GENER	\$2,000.00	\$1,498.00	\$2,060.00	*Legal Notices
E 100-41500-360 Insurance (GENERAL)	\$6,200.00	\$4,106.07	\$6,386.00	LMCIT Memo 05/23 - WP
E 100-41500-364 Claims Deductible	\$500.00	\$0.00	\$515.00	
E 100-41500-403 Prev. Maint. Agreeeme	\$12,000.00	\$16,045.97	\$10,000.00	15%v20*MIT-2026 8,343 | FldngMachtCnt 20
E 100-41500-404 Repairs/Maint Equipm	\$1,700.00	\$701.25	\$1,751.00	2025 Cpr 413 vs 404 \$1,400 + \$200 from 42
E 100-41500-413 Equipment Rental / L	\$4,900.00	\$5,734.33	\$5,047.00	Cpr 04/2024-2030 162.36 Ls 243.70 Srvcl Pst



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E 100-41500-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 100-41500-433 Dues and Subscriptio	\$1,500.00	\$1,266.78	\$1,500.00	*Newspapers & Memberships
E 100-41500-435 Licences, Permits and	\$9,500.00	\$8,313.00	\$9,785.00	+5,000WS| BNYN 2,500 |1,400 SMS 1VM | 7
E 100-41500-437 Sales Tax - Purchases	\$10.00	\$27.00	\$10.00	
E 100-41500-438 Internet Expenses	\$25,000.00	\$23,527.87	\$26,000.00	*StrmngSaas Granicus - 2026 \$26,000
E 100-41500-711 Tout-Rsrv 711/801-4	\$10,000.00	\$10,000.00	\$10,300.00	*TO 801-41500-39201 CP Amnd MAY2024
E 100-41500-727 TOut-Shrd Tch 727/3	\$3,000.00	\$3,000.00	\$3,836.00	15%*TO 801-49950-39204
E 100-41500-811 Pass Through Accoun	\$0.00	\$4,165.54	\$16,000.00	RSLTN 2025-46
Expenditure Expenditure	\$638,686.00	\$616,435.52	\$718,715.00	
41940 Municipal Building - LOC 02				
R 100-41940-36260 Insurance Dividend	\$700.00	\$0.00	\$500.00	*Uslly Dec | 2025 mid 2026
R 100-41940-39550 Refunds | Rebates	\$1.00	\$38.02	\$0.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$701.00	\$38.02	\$500.00	
E 100-41940-210 Operating Expenses	\$2,500.00	\$1,433.38	\$2,500.00	Cleaning Supplies, Light Bulbs, Paper Towels,
E 100-41940-240 Small Tools and Minor	\$500.00	\$31.48	\$500.00	*Mops, Buckets, etc.
E 100-41940-302 Contracted Help	\$14,000.00	\$13,493.39	\$14,000.00	*14,420 ABC 3 x week
E 100-41940-360 Insurance (GENERAL)	\$10,400.00	\$8,633.00	\$10,400.00	LMCIT Memo 05/23 - WP
E 100-41940-380 Utility Services (GENE	\$12,000.00	\$6,283.61	\$10,000.00	
E 100-41940-384 Refuse/Garbage Disp	\$700.00	\$720.02	\$700.00	
E 100-41940-401 Repairs/Maint Buildin	\$15,000.00	\$9,932.04	\$10,000.00	*Carpet/Rugs/
E 100-41940-403 Prev. Maint. Agreeeme	\$3,500.00	\$2,266.29	\$3,605.00	*Elev|Roof|
E 100-41940-437 Sales Tax - Purchases	\$1.00	\$0.00	\$1.00	
E 100-41940-730 TOut-MnplBldg 730/8	\$30,220.00	\$30,220.00	\$31,127.00	*2026 31,127 *801-39220 CAPPLN
Expenditure Expenditure	\$88,821.00	\$73,013.21	\$82,833.00	
42110 Police Administration				
R 100-42110-33400 State Grants and Ai	\$55,000.00	\$69,292.57	\$50,000.00	*Police State Aid MMB-Sept
R 100-42110-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 100-42110-33416 Training Reimburse	\$7,000.00	\$6,961.01	\$7,000.00	*Fluctuates Yr to Yr MMB Aug Sep
R 100-42110-34200 Public Safety Chrg	\$300.00	\$1,460.00	\$309.00	
R 100-42110-34201 Confiscation/Forfiet	\$0.00	\$0.00	\$0.00	
R 100-42110-34301 Admin Fee Rev 32	\$10.00	\$37.57	\$10.00	*323|34301 Online pymnt fees
R 100-42110-35100 Court Fines	\$3,000.00	\$3,632.75	\$3,000.00	
R 100-42110-35102 Parking Fines / Ad	\$1,700.00	\$2,300.00	\$1,500.00	
R 100-42110-35104 Animal Fines	\$0.00	\$100.00	\$0.00	
R 100-42110-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	*Abndnd Vhcls
R 100-42110-36260 Insurance Dividend	\$1,000.00	\$0.00	\$1,000.00	*Uslly Dec | 2025 mid 2026
R 100-42110-39550 Refunds | Rebates	\$1.00	\$38.01	\$0.00	*US Bank Rebate Allc Elmntd 2024
R 100-42110-39560 Reimbursement	\$10,000.00	\$0.00	\$10,300.00	P07 MMB Officer Health Benefit Reimb-Rqst fr
Revenue Revenue	\$78,011.00	\$83,821.91	\$73,119.00	
E 100-42110-101 Full-Time Employees	\$422,832.00	\$421,739.56	\$436,690.00	2026 WP42x2184 +1Offcr
E 100-42110-103 Part-Time Employees	\$18,000.00	\$9,041.19	\$18,000.00	
E 100-42110-110 PTO Conversion	\$0.00	\$0.00	\$8,050.00	*50%
E 100-42110-121 PERA	\$75,885.00	\$75,063.95	\$82,000.00	*FT+PT+PTO*0.177 17.7% CITYPERA 80,12
E 100-42110-122 FICA	\$0.00	\$809.87	\$750.00	*For those not eligible for Police PERA
E 100-42110-125 Medicare	\$6,217.00	\$5,880.05	\$6,700.00	*FT+PT+PTO*0.0145 6,564+117
E 100-42110-131 Employer Paid Health	\$65,000.00	\$66,233.20	\$65,000.00	2026 BC Wrkppr
E 100-42110-134 Employer Paid Life	\$125.00	\$313.60	\$461.00	2026 Cvrng \$30k
E 100-42110-136 Employer Paid H.S.A.	\$6,000.00	\$8,343.83	\$9,750.00	06/2025 BC WrkPpr
E 100-42110-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 100-42110-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$3,984.00	
E 100-42110-151 Worker s Comp Insur	\$54,054.00	\$24,573.50	\$45,000.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp



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E 100-42110-152 Clothing	\$5,000.00	\$2,457.41	\$5,000.00	PT & New Hire Typically 4Qtr Exp
E 100-42110-153 Uniform Allowance	\$4,250.00	\$3,499.40	\$4,250.00	*FT Union Contract 850pp 2025 | Typically 4
E 100-42110-171 Innoculations	\$100.00	\$0.00	\$100.00	
E 100-42110-200 Office Supplies (GENE	\$500.00	\$121.60	\$250.00	
E 100-42110-208 Training and Instructi	\$4,000.00	\$1,818.70	\$4,000.00	
E 100-42110-210 Operating Expenses	\$1,500.00	\$3,333.01	\$1,545.00	
E 100-42110-211 Program Expenses	\$1,200.00	\$1,109.91	\$1,200.00	*DARE
E 100-42110-212 Vehicle Operating Sup	\$9,000.00	\$6,747.67	\$9,270.00	
E 100-42110-218 Confiscation/Forfietur	\$0.00	\$0.00	\$0.00	Amended 1/16/24 to line 320 per Ch Fox
E 100-42110-240 Small Tools and Minor	\$1,500.00	\$2,647.89	\$1,545.00	*Tsr Crtrdge|AEDs
E 100-42110-302 Contracted Help	\$500.00	\$0.00	\$0.00	WD billed through counties
E 100-42110-304 Legal Fees	\$4,000.00	\$6,603.50	\$6,000.00	*2024 Charges rcvd in 2025
E 100-42110-309 Conference Expense	\$100.00	\$0.00	\$0.00	
E 100-42110-310 Other Professional Se	\$1,000.00	\$403.00	\$1,000.00	*Pre-employment Expenses
E 100-42110-311 Towing/Wrecker Fees	\$500.00	\$294.50	\$500.00	
E 100-42110-320 Communications (GE	\$1,500.00	\$1,731.06	\$2,000.00	*Annl CJDN (BCA) & ATT
E 100-42110-321 Telephone	\$6,000.00	\$5,425.80	\$6,000.00	Smart phone in each squad (2)
E 100-42110-322 Postage	\$400.00	\$15.78	\$400.00	
E 100-42110-323 Admin Expense 323 |	\$20.00	\$32.29	\$50.00	*323|34301 Online pymnt fees
E 100-42110-331 Travel Expenses	\$100.00	\$122.24	\$100.00	*Non-Conf Travel *PD OVBDGTD \$4 used in 2
E 100-42110-350 Print/Binding (GENER	\$100.00	\$0.00	\$100.00	
E 100-42110-360 Insurance (GENERAL)	\$23,000.00	\$16,433.55	\$20,000.00	LMCIT Memo 05/23 - WP
E 100-42110-364 Claims Deductible	\$500.00	\$0.00	\$500.00	
E 100-42110-380 Utility Services (GENE	\$8,000.00	\$4,516.43	\$8,000.00	Energy costs
E 100-42110-403 Prev. Maint. Agreeeme	\$14,100.00	\$13,867.48	\$14,500.00	15% *MIT-2026 8,343| 5,500 LETG | 500 CO
E 100-42110-404 Repairs/Maint Equipm	\$5,500.00	\$17,662.80	\$5,700.00	*2026 (2025 Incls SqdRprClimRmb)
E 100-42110-413 Equipment Rental / L	\$1,200.00	\$1,111.46	\$1,200.00	Cpr 04/2024-2030 (91.77 Ls -Clk Srvc)
E 100-42110-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$6,030.00	*2026 DS Arbrtg*Try not to use
E 100-42110-433 Dues and Subscriptio	\$1,200.00	\$806.00	\$1,200.00	
E 100-42110-435 Licences, Permits and	\$2,500.00	\$2,529.14	\$2,500.00	*POST + MS + Adobe (2,500 10MSO365 Bus
E 100-42110-437 Sales Tax - Purchases	\$100.00	\$112.00	\$200.00	
E 100-42110-438 Internet Expenses	\$1,300.00	\$1,193.04	\$1,400.00	
E 100-42110-727 TOut-Shrd Tch 727/3	\$3,000.00	\$3,000.00	\$3,836.00	15%*TO 801-49950-39204
E 100-42110-729 TOut-Police 729/3920	\$37,914.00	\$37,914.00	\$20,000.00	TO 801-42110-39206
Expenditure Expenditure	\$787,697.00	\$747,508.41	\$804,761.00	
43100 Street Maintenance				
R 100-43100-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 100-43100-34000 Charges for Service	\$3,000.00	\$11,165.84	\$3,300.00	MNDot Snw&Ice Cnt#1056718 Invc in May
R 100-43100-34112 County Road Maint	\$2,500.00	\$2,958.60	\$2,575.00	
R 100-43100-34302 Parking Meters | C	\$150.00	\$160.95	\$75.00	
R 100-43100-36200 Miscellaneous Reve	\$0.00	\$0.00	\$0.00	
R 100-43100-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 100-43100-36260 Insurance Dividend	\$1,000.00	\$0.00	\$1,030.00	*Uslyly Dec | 2025 mid 2026
R 100-43100-36270 Insurance Claim	\$0.00	\$10,517.00	\$0.00	
R 100-43100-39101 Sales of General Fi	\$0.00	\$0.00	\$0.00	
R 100-43100-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
R 100-43100-39550 Refunds | Rebates	\$1.00	\$390.41	\$0.00	*US Bank Card Rebate Eliminated 2024
R 100-43100-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$6,651.00	\$25,192.80	\$6,980.00	
E 100-43100-101 Full-Time Employees	\$162,636.00	\$105,502.38	\$108,000.00	2026 BB + 2,500 +1FTEmvdtoPrks103
E 100-43100-110 PTO Conversion	\$0.00	\$0.00	\$2,025.00	*50%



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E 100-43100-121 PERA	\$11,801.00	\$7,912.68	\$12,100.00	*FT+PTO*0.075 8,112+151+3,816
E 100-43100-122 FICA	\$9,756.00	\$6,379.63	\$10,000.00	*FT+PTO*0.062 6,706+125+3,154
E 100-43100-125 Medicare	\$2,282.00	\$1,492.02	\$2,350.00	*FT+PTO*0.0145 1,568+29+738
E 100-43100-131 Employer Paid Health	\$15,000.00	\$8,340.72	\$26,000.00	2026 BC Wrkppr + 17,000 Fmly +1
E 100-43100-134 Employer Paid Life	\$70.00	\$62.72	\$185.00	2026 Cvrgr \$30k + 1
E 100-43100-136 Employer Paid H.S.A.	\$6,000.00	\$2,989.62	\$6,500.00	06/2025 BC WrkPpr + SnglNH
E 100-43100-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$952.00	
E 100-43100-151 Worker s Comp Insur	\$9,610.00	\$13,648.68	\$5,000.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-43100-152 Clothing	\$1,600.00	\$781.90	\$900.00	*2026 1 Streets + PT Summer
E 100-43100-200 Office Supplies (GENE	\$250.00	\$58.89	\$250.00	
E 100-43100-208 Training and Instructi	\$1,000.00	\$20.00	\$500.00	2024-CDL \$900
E 100-43100-210 Operating Expenses	\$21,000.00	\$7,736.33	\$16,000.00	12,000 Salt & Sand / Hauling
E 100-43100-212 Vehicle Operating Sup	\$15,000.00	\$6,057.79	\$12,000.00	
E 100-43100-240 Small Tools and Minor	\$7,100.00	\$3,817.50	\$5,000.00	
E 100-43100-303 Engineering Fees	\$10,000.00	\$1,792.60	\$5,000.00	
E 100-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 100-43100-310 Other Professional Se	\$1,000.00	\$590.75	\$0.00	Dan certified
E 100-43100-321 Telephone	\$3,100.00	\$2,146.18	\$2,000.00	*Stipend | RmvdDIDAlloc
E 100-43100-322 Postage	\$200.00	\$0.00	\$200.00	
E 100-43100-331 Travel Expenses	\$100.00	\$103.90	\$100.00	*Non-Conference Travel
E 100-43100-350 Print/Binding (GENER	\$200.00	\$290.00	\$200.00	*Equip For Sale | Hlp Wntd
E 100-43100-360 Insurance (GENERAL)	\$14,550.00	\$11,146.26	\$14,500.00	LMCIT Memo 05/23 - WP
E 100-43100-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 100-43100-380 Utility Services (GENE	\$54,500.00	\$47,822.17	\$54,500.00	
E 100-43100-384 Refuse/Garbage Disp	\$0.00	\$0.00	\$0.00	
E 100-43100-401 Repairs/Maint Buildin	\$2,000.00	\$1,679.72	\$2,000.00	
E 100-43100-403 Prev. Maint. Agreeeme	\$3,000.00	\$5,915.84	\$4,000.00	5%*MIT-2026 2,781 *Gnrtr, New Line, Bckfl
E 100-43100-404 Repairs/Maint Equipm	\$111,785.77	\$78,531.66	\$20,000.00	2026 Rmvd 1x2025 91,500(150,000)
E 100-43100-406 StrtMaint|Grdng|ChpS	\$28,000.00	\$26,326.39	\$25,000.00	*Grading/Chloride/Patching
E 100-43100-410 Snow Removal	\$3,500.00	\$0.00	\$3,500.00	
E 100-43100-411 Tree Maintenance	\$13,000.00	\$11,797.39	\$15,000.00	INCLDS 2025 07 STRM CLNUP
E 100-43100-430 Misc. TRY NOT TO US	\$0.00	\$24,883.00	\$0.00	? 84,500 Interest new street project?
E 100-43100-433 Dues and Subscriptio	\$1,800.00	\$1,070.00	\$1,800.00	+ 1,800 Fill-Rite Sbscrptn 2025
E 100-43100-435 Licences, Permits and	\$1,300.00	\$870.12	\$1,300.00	*500 GIS | 250 MS | 120 Adobe | 25 Ptrlm
E 100-43100-437 Sales Tax - Purchases	\$250.00	\$835.00	\$250.00	*MN Rev - Chrgs for Services
E 100-43100-438 Internet Expenses	\$0.00	\$0.00	\$0.00	
E 100-43100-727 TOut-Shrd Tch 727/3	\$1,000.00	\$1,000.00	\$1,279.00	5%*TO 801-49950-39204
E 100-43100-731 TOut-VhclsEqp 100/3	\$97,920.00	\$97,920.00	\$117,504.00	*TO 801-39221 114,624 SEQ + 2,880 CD
E 100-43100-732 TOut- Sdwlk732/3921	\$27,000.00	\$27,000.00	\$27,810.00	*TO 801-39213 801SWK
E 100-43100-733 Tout-MntncRsrv 733/	\$0.00	\$0.00	\$0.00	
E 100-43100-736 TOut-Ovrly 736/3921	\$31,000.00	\$31,000.00	\$31,930.00	*TO 801-39215 801OVR
E 100-43100-744 TOut-ChpCrk744/392	\$46,500.00	\$46,500.00	\$47,895.00	*TO 801-39214 801CHP/Crkflng
E 100-43100-753 TOut-Strm 753/3922	\$40,000.00	\$40,000.00	\$41,200.00	*TO 801-39227 801SS
E 100-43100-760 TOut-Signs 760/3926	\$0.00	\$0.00	\$0.00	MADE INACTIVE - REPAIR & MAINT
E 100-43100-768 T.O.-2025A Mll&Ovly	\$0.00	\$0.00	\$0.00	*2026 1x2025AInt 10kOVR 20SS
Expenditure Expenditure	\$754,810.77	\$624,021.84	\$624,730.00	
45124 Swimming Pools - LOC 08				
R 100-45124-34000 Charges for Service	\$4,000.00	\$7,240.66	\$4,120.00	
R 100-45124-34301 Admin Fee Rev 32	\$0.00	\$0.00	\$0.00	*323|34301 Online pymnt fees
R 100-45124-34720 Memberships	\$42,000.00	\$43,341.09	\$43,260.00	
R 100-45124-34722 Admissions	\$13,000.00	\$16,843.55	\$13,390.00	
R 100-45124-34723 Lesson Fees (NonT	\$23,000.00	\$21,996.00	\$23,690.00	



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R 100-45124-36201 Sale Of Merchandis	\$8,000.00	\$9,440.62	\$8,240.00	Concessions
R 100-45124-36260 Insurance Dividend	\$1,500.00	\$0.00	\$1,000.00	*Uslly Dec 2025 mid 2026
R 100-45124-37370 Sales Tax	\$4,900.00	\$5,503.15	\$5,047.00	
R 100-45124-37940 Cash Over 431 | 3	\$0.00	\$91.43	\$0.00	
R 100-45124-39550 Refunds | Rebates	\$1.00	\$120.31	\$1.00	*US Bank Card Rebate Eliminated 2024
R 100-45124-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
R 100-45124-90000 UNDISTRIBUTED R	\$0.00	\$19.00	\$0.00	*Advance Issns/admsns/mbrshp/cncssns - O
Revenue Revenue	\$96,401.00	\$104,595.81	\$98,748.00	
E 100-45124-103 Part-Time Employees	\$91,400.00	\$93,867.77	\$94,200.00	*2026 WP
E 100-45124-121 PERA	\$0.00	\$468.51	\$490.00	*MGR*0.075
E 100-45124-122 FICA	\$5,670.00	\$5,817.81	\$5,840.00	*PT*0.062
E 100-45124-125 Medicare	\$1,350.00	\$1,360.63	\$1,390.00	*PT*0.0145
E 100-45124-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 100-45124-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$828.00	
E 100-45124-151 Worker s Comp Insur	\$7,808.00	\$3,160.16	\$8,000.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-45124-152 Clothing	\$1,500.00	\$988.13	\$1,545.00	
E 100-45124-208 Training and Instructi	\$4,500.00	\$3,000.00	\$4,500.00	
E 100-45124-210 Operating Expenses	\$17,000.00	\$16,436.75	\$17,510.00	
E 100-45124-240 Small Tools and Minor	\$1,500.00	\$2,654.16	\$1,545.00	
E 100-45124-310 Other Professional Se	\$0.00	\$0.00	\$0.00	MADE INACTIVE
E 100-45124-322 Postage	\$0.00	\$0.00	\$0.00	MADE INACTIVE
E 100-45124-323 Admin Expense 323 |	\$2,700.00	\$3,116.58	\$2,781.00	*Priority Payment Systems / MyRec.com
E 100-45124-331 Travel Expenses	\$0.00	\$311.92	\$0.00	*Non-Conference Travel
E 100-45124-350 Print/Binding (GENER	\$250.00	\$162.00	\$250.00	*Help Wntd
E 100-45124-360 Insurance (GENERAL)	\$15,600.00	\$12,968.00	\$16,068.00	LMCIT Memo 05/23 - WP
E 100-45124-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 100-45124-380 Utility Services (GENE	\$29,000.00	\$19,307.83	\$29,870.00	
E 100-45124-401 Repairs/Maint Buildin	\$1,000.00	\$77.12	\$1,030.00	
E 100-45124-403 Prev. Maint. Agreeeme	\$2,500.00	\$1,853.41	\$3,000.00	Sprinkler | Heater | Plmbg
E 100-45124-404 Repairs/Maint Equipm	\$5,000.00	\$7,070.06	\$5,000.00	Breakage / Unplanned
E 100-45124-430 Misc. TRY NOT TO US	\$100.00	\$0.00	\$103.00	
E 100-45124-431 Cash Short 431 | 379	\$1.00	\$277.00	\$1.00	
E 100-45124-433 Dues and Subscriptio	\$3,500.00	\$3,345.00	\$3,605.00	*MyRec Annual Subscription
E 100-45124-435 Licences, Permits and	\$1,600.00	\$1,571.00	\$1,648.00	2025 1 EXCHemail & AD 125 + Pool Lic
E 100-45124-437 Sales Tax - Purchases	\$5,500.00	\$5,657.00	\$5,665.00	*MN Rev-Adm & Mmbrshps
E 100-45124-450 Cpt GdsChrg 450/340	\$12,500.00	\$12,500.00	\$0.00	*2026=700 39201 TO 801-34030 801SP
E 100-45124-490 Donations to Civic Or	\$340.00	\$0.00	\$350.00	2 Family Mmbrshps | Smmr Rdng & Other Ch
E 100-45124-700 Transfers (GENERAL)	\$0.00	\$0.00	\$13,750.00	*TO 801-32101 801SP | OLD 450 34030
E 100-45124-810 Refund | Rebate	\$50.00	\$0.00	\$52.00	
Expenditure Expenditure	\$210,369.00	\$195,970.84	\$219,021.00	
45200 Parks (GENERAL) - LOC 01/04				
R 100-45200-34301 Admin Fee Rev 32	\$1.00	\$4.55	\$10.00	*323|34301 Online pymnt fees
R 100-45200-34745 Camping & Garden	\$0.00	\$120.00	\$150.00	*Cmpng Clsd 2023
R 100-45200-36260 Insurance Dividend	\$500.00	\$0.00	\$500.00	*Uslly Dec | 2025 mid 2026
R 100-45200-36270 Insurance Claim	\$0.00	\$31,514.22	\$0.00	
R 100-45200-39550 Refunds | Rebates	\$1.00	\$63.08	\$0.00	*US Bank Card Rebate Eliminated 2024
R 100-45200-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$502.00	\$31,701.85	\$660.00	
E 100-45200-101 Full-Time Employees	\$79,283.00	\$70,996.83	\$82,500.00	*2026 WP 42x2184 + 2,500 EmrgPlwng
E 100-45200-103 Part-Time Employees	\$33,000.00	\$28,093.43	\$63,731.00	*2026 12,731+51,000frmStrt-101
E 100-45200-110 PTO Conversion	\$0.00	\$0.00	\$1,475.00	*50%



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E 100-45200-121 PERA	\$5,738.00	\$5,324.76	\$6,300.00	*FT+PTO*0.075 6,188+111
E 100-45200-122 FICA	\$5,487.00	\$6,000.27	\$5,200.00	*(FT+PT+PTO)*0.062 5,115+92
E 100-45200-125 Medicare	\$1,283.00	\$1,403.30	\$1,225.00	*(FT+PT+PTO)*0.0145 1,196+21
E 100-45200-131 Employer Paid Health	\$7,500.00	\$8,340.72	\$9,500.00	2026 BC Wrkppr
E 100-45200-134 Employer Paid Life	\$30.00	\$62.72	\$93.00	2026 Cvrng \$30k
E 100-45200-136 Employer Paid H.S.A.	\$3,000.00	\$2,989.62	\$3,250.00	06/2025 BC WrkPpr | Amnidd
E 100-45200-140 Unemployment Comp	\$500.00	\$0.00	\$515.00	
E 100-45200-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$1,174.00	
E 100-45200-151 Worker s Comp Insur	\$8,408.00	\$3,177.90	\$8,660.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 100-45200-152 Clothing	\$725.00	\$592.02	\$750.00	
E 100-45200-208 Training and Instructi	\$600.00	\$145.00	\$600.00	*CPO, Chmcl App., Tree Cert.
E 100-45200-210 Operating Expenses	\$3,000.00	\$4,055.23	\$3,000.00	Chemicals for Parks
E 100-45200-211 Program Expenses	\$2,000.00	\$2,000.00	\$2,000.00	*Blff Cntry Hkng Club
E 100-45200-212 Vehicle Operating Sup	\$8,500.00	\$3,785.67	\$6,500.00	
E 100-45200-240 Small Tools and Minor	\$2,000.00	\$428.64	\$2,000.00	
E 100-45200-302 Contracted Help	\$0.00	\$0.00	\$0.00	MADE INACTIVE *City is licensed for weed co
E 100-45200-303 Engineering Fees	\$0.00	\$0.00	\$0.00	MADE INACTIVE *Groen Park Wlkng Bridge 2
E 100-45200-310 Other Professional Se	\$100.00	\$0.00	\$100.00	*Drug Screen
E 100-45200-321 Telephone	\$1,000.00	\$600.00	\$550.00	*Cell Phone Allwnc
E 100-45200-323 Admin Expense 323 |	\$50.00	\$5.23	\$50.00	*323|34301 Online pymnt fees
E 100-45200-331 Travel Expenses	\$150.00	\$0.00	\$150.00	*Non-Conference Travel
E 100-45200-350 Print/Binding (GENER	\$100.00	\$0.00	\$100.00	*Help Wntd
E 100-45200-360 Insurance (GENERAL)	\$7,600.00	\$6,241.00	\$7,828.00	LMCIT Memo 05/23 - WP
E 100-45200-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 100-45200-380 Utility Services (GENE	\$20,000.00	\$17,726.79	\$20,000.00	
E 100-45200-384 Refuse/Garbage Disp	\$3,500.00	\$2,544.49	\$3,600.00	
E 100-45200-403 Prev. Maint. Agreeeme	\$0.00	\$1,956.00	\$0.00	
E 100-45200-404 Repairs/Maint Equipm	\$8,000.00	\$3,080.57	\$8,000.00	INCLDS 2025 07 STRM RPR
E 100-45200-430 Misc. TRY NOT TO US	\$0.00	\$45,654.76	\$0.00	Hkng Clb Spprt (make 211)
E 100-45200-433 Dues and Subscriptio	\$300.00	\$279.00	\$300.00	Greater MN Parks & Trails
E 100-45200-435 Licences, Permits and	\$300.00	\$200.00	\$300.00	2024 1 MS O365 Bus Prem
E 100-45200-436 Sales Tax	\$100.00	\$0.00	\$50.00	*MN Rev - Grdn Camp Site Rev
E 100-45200-438 Internet Expenses	\$1,000.00	\$652.76	\$1,000.00	*PW Facility (New 2023)
E 100-45200-739 TOut-PrkImp 739/392	\$49,131.00	\$49,131.00	\$52,079.00	*TO 801-45200-39219 CP Feb-23
Expenditure Expenditure	\$252,385.00	\$265,467.71	\$292,580.00	

211 LIBRARY - OPERATIONS

45500 Libraries (GENERAL)

R 211-45500-31010 Levied Property Ta	\$224,597.00	\$221,368.35	\$242,231.00	*7.12% Chng 2025-2026
R 211-45500-33600 County Contracts	\$93,827.00	\$93,827.28	\$96,000.00	
R 211-45500-34000 Charges for Service	\$1,390.00	\$1,716.75	\$2,000.00	2,185 brought in by July '25
R 211-45500-34301 Admin Fee Rev 32	\$0.00	\$0.00	\$0.00	*323|34301 Online pymnt fees
R 211-45500-35103 Library Fines	\$200.00	\$495.23	\$350.00	Fines to replace lost materials
R 211-45500-36200 Miscellaneous Reve	\$50.00	\$821.05	\$50.00	Sale of Duplicates (Non Tax)
R 211-45500-36201 Sale Of Merchandis	\$300.00	\$165.00	\$200.00	Sales down
R 211-45500-36202 Nontax-Sale-GftCrd	\$5,500.00	\$5,120.00	\$5,500.00	Kwik Trip Sales
R 211-45500-36210 Interest Earnings	\$2,200.00	\$2,543.22	\$2,300.00	
R 211-45500-36230 Donations	\$2,100.00	\$4,819.20	\$2,526.00	Regular donations
R 211-45500-36260 Insurance Dividend	\$842.00	\$0.00	\$500.00	*Uslyly Dec | 2025 mid 2026
R 211-45500-39225 T.I. - Fr End Fund	\$0.00	\$0.00	\$0.00	
R 211-45500-39550 Refunds Rebates	\$50.00	\$3,315.90	\$52.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$331,056.00	\$334,191.98	\$351,709.00	



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E 211-45500-101 Full-Time Employees	\$148,000.00	\$141,608.69	\$154,550.00	2026 WP ME&CA
E 211-45500-103 Part-Time Employees	\$32,388.00	\$25,202.73	\$33,384.00	+ 2hr/wk @ \$7.63
E 211-45500-110 PTO Conversion	\$0.00	\$0.00	\$2,990.00	*50%
E 211-45500-121 PERA	\$13,529.00	\$12,434.04	\$14,320.00	*(FT+PT+PTO)*0.075 13,950+225
E 211-45500-122 FICA	\$11,184.00	\$9,670.27	\$11,838.00	*(FT+PT+PTO)*0.062 11,550+185
E 211-45500-125 Medicare	\$2,616.00	\$2,261.60	\$2,769.00	*(FT+PT+PTO)*0.0145 2,700+45
E 211-45500-131 Employer Paid Health	\$25,000.00	\$23,735.71	\$26,000.00	2026 BC Wrkppr
E 211-45500-134 Employer Paid Life	\$80.00	\$125.44	\$185.00	2026 Cvrng \$30k
E 211-45500-136 Employer Paid H.S.A.	\$12,000.00	\$8,968.75	\$9,750.00	06/2025 BC WrkPpr
E 211-45500-140 Unemployment Comp	\$500.00	\$2.11	\$500.00	
E 211-45500-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$1,638.00	
E 211-45500-151 Worker s Comp Insur	\$1,411.00	\$590.54	\$1,400.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 211-45500-200 Office Supplies (GENE	\$2,000.00	\$869.97	\$2,000.00	
E 211-45500-211 Program Expenses	\$5,000.00	\$4,163.10	\$6,000.00	Incease Adlt Prgmmng
E 211-45500-230 KT Scrip Prgrm Exp 2	\$4,000.00	\$3,990.00	\$4,500.00	Less people purchasing
E 211-45500-240 Small Tools and Minor	\$1,000.00	\$713.59	\$2,000.00	Need better sound equipment for programs
E 211-45500-321 Telephone	\$3,500.00	\$3,248.13	\$3,605.00	2022 2023 AVG + 5.85% (CPI-U)
E 211-45500-322 Postage	\$150.00	\$43.45	\$50.00	Not much needed
E 211-45500-323 Admin Expense 323 |	\$0.00	\$1.05	\$5.00	Online pymnt (RT) FEE
E 211-45500-328 GnrIsvcsChrg 328/34	\$2,670.00	\$2,670.00	\$2,947.00	2%*TO 100-41000-34020
E 211-45500-331 Travel Expenses	\$300.00	\$0.00	\$100.00	*Non-Conf - mostly on line
E 211-45500-332 Continuing Education	\$1,700.00	\$2,872.73	\$2,000.00	Board encourages cont. educ.
E 211-45500-350 Print/Binding (GENER	\$0.00	\$69.80	\$0.00	Help Wanted
E 211-45500-360 Insurance (GENERAL)	\$12,500.00	\$10,354.00	\$12,500.00	LMCIT Memo 05/23 - WP
E 211-45500-380 Utility Services (GENE	\$8,600.00	\$7,411.34	\$8,500.00	
E 211-45500-401 Repairs/Maint Buildin	\$4,128.00	\$4,435.41	\$5,000.00	Elevator maint | More Indscpng & bldg maint
E 211-45500-404 Repairs/Maint Equipm	\$7,000.00	\$6,904.90	\$7,210.00	
E 211-45500-414 Automated Operation	\$7,000.00	\$6,713.00	\$7,800.00	Overdrive & ILS increased
E 211-45500-416 Cleaning Service	\$1,600.00	\$1,356.68	\$1,600.00	
E 211-45500-430 Misc. TRY NOT TO US	\$0.00	\$400.00	\$0.00	
E 211-45500-433 Dues and Subscriptio	\$840.00	\$222.87	\$500.00	Drppd Swank Movie License
E 211-45500-437 Sales Tax - Purchases	\$230.00	\$149.00	\$320.00	More 34000
E 211-45500-438 Internet Expenses	\$1,200.00	\$1,173.34	\$1,500.00	Replace Website Host from WordPress to Stre
E 211-45500-560 Cap. Outlay-Furn. & F	\$600.00	\$0.00	\$618.00	
E 211-45500-590 Cap. Outlay-Books	\$13,000.00	\$11,228.14	\$13,360.00	3% Books are increasing in price
E 211-45500-591 Cap. Outlay-Magazine	\$1,000.00	\$1,120.32	\$1,000.00	
E 211-45500-593 Cap. Outlay-Non Print	\$6,000.00	\$4,039.26	\$6,180.00	3%
E 211-45500-700 Transfers (GENERAL)	\$3,000.00	\$3,000.00	\$3,090.00	*To 212-39201 Save for capital costs like roof
Expenditure Expenditure	\$333,726.00	\$301,749.96	\$351,709.00	

212 LIBRARY - CAPITAL

45500 Libraries (GENERAL)

R 212-45500-33140 Grants	\$0.00	\$0.00	\$0.00	
R 212-45500-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 212-45500-34301 Admin Fee Rev 32	\$0.00	\$0.88	\$0.00	*323|34301 Online pymnt fees
R 212-45500-36210 Interest Earnings	\$0.00	\$9,160.51	\$0.00	
R 212-45500-36230 Donations	\$5,000.00	\$3,016.02	\$5,150.00	
R 212-45500-36290 Proceeds From Inv	\$0.00	\$0.00	\$0.00	
R 212-45500-39201 Transfer In 700/39	\$3,000.00	\$3,000.00	\$3,090.00	*From 211-700
Revenue Revenue	\$8,000.00	\$15,177.41	\$8,240.00	
E 212-45500-240 Small Tools and Minor	\$0.00	\$0.00	\$0.00	
E 212-45500-401 Repairs/Maint Buildin	\$0.00	\$0.00	\$0.00	



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E 212-45500-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 212-45500-504 Cap. Outlay-Library I	\$0.00	\$19,241.54	\$0.00	
E 212-45500-751 T.O. - Library Op Fun	\$0.00	\$0.00	\$0.00	
E 212-45500-801 Purchase Investment	\$0.00	\$0.00	\$0.00	
E 212-45500-802 Maturity of Investmen	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$19,241.54	\$0.00	
220 FIRE - OPERATIONS				
42280 Fire Department *2012=220/221				
R 220-42280-31010 Levied Property Ta	\$70,000.00	\$68,993.40	\$74,000.00	*
R 220-42280-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 220-42280-33430 Township Contract	\$72,100.00	\$71,530.38	\$74,000.00	*33430|124 (2025 + 3%=73,675.90)
R 220-42280-34000 Charges for Service	\$8,000.00	\$10,450.00	\$8,000.00	
R 220-42280-34301 Admin Fee Rev 32	\$50.00	\$17.50	\$0.00	*323|34301 Online pymnt fees
R 220-42280-36200 Miscellaneous Reve	\$0.00	\$0.00	\$0.00	
R 220-42280-36210 Interest Earnings	\$1,000.00	\$2,016.45	\$1,000.00	
R 220-42280-36260 Insurance Dividend	\$400.00	\$0.00	\$400.00	*Usilly Dec | 2025 mid 2026
R 220-42280-36280 Pass Through Acco	\$0.00	\$0.00	\$0.00	FFActAssc PERA Cntrbtn | Offset E 124
R 220-42280-39550 Refunds | Rebates	\$1.00	\$40.15	\$0.00	*US Bank Card Rebate Eliminated 2024
R 220-42280-39560 Reimbursement	\$1,000.00	\$1,500.00	\$1,000.00	MMB - Basic Fire Trng Reimb
Revenue Revenue	\$152,551.00	\$154,547.88	\$158,400.00	
E 220-42280-103 Part-Time Employees	\$32,000.00	\$31,759.52	\$34,000.00	*2026 WP
E 220-42280-122 FICA	\$1,970.00	\$1,969.00	\$2,100.00	*PT*0.062
E 220-42280-124 Fire Pnsn Cntrb SVF3	\$7,210.00	\$7,153.04	\$7,400.00	*UTB 121 |Act Assoc Cntrb + 10% 33430 RR
E 220-42280-125 Medicare	\$500.00	\$460.34	\$500.00	*PT*0.0145
E 220-42280-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 220-42280-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$299.00	
E 220-42280-151 Worker s Comp Insur	\$18,018.00	\$5,927.05	\$10,000.00	
E 220-42280-152 Clothing	\$2,500.00	\$1,529.98	\$2,500.00	
E 220-42280-171 Innoculations	\$1,000.00	\$0.00	\$1,000.00	Physicals, SCBA Fitting
E 220-42280-208 Training and Instructi	\$2,000.00	\$285.50	\$2,000.00	
E 220-42280-210 Operating Expenses	\$3,000.00	\$1,180.71	\$2,500.00	
E 220-42280-212 Vehicle Operating Sup	\$2,800.00	\$1,401.57	\$2,800.00	
E 220-42280-240 Small Tools and Minor	\$5,000.00	\$3,086.91	\$4,162.00	
E 220-42280-309 Conference Expense	\$500.00	\$0.00	\$500.00	
E 220-42280-313 Mutual Aid	\$0.00	\$0.00	\$0.00	
E 220-42280-321 Telephone	\$650.00	\$549.26	\$670.00	Cell Phone
E 220-42280-322 Postage	\$100.00	\$0.00	\$100.00	
E 220-42280-323 Admin Expense 323 |	\$40.00	\$195.81	\$100.00	*323|34301 Online pymnt fees| RFGI Clctn A
E 220-42280-328 GnrlSrvcChrg 328/34	\$2,670.00	\$2,670.00	\$2,947.00	2%*TO 100-41000-34020
E 220-42280-331 Travel Expenses	\$150.00	\$0.00	\$150.00	*Non-Conference Travel
E 220-42280-350 Print/Binding (GENER	\$20.00	\$0.00	\$20.00	*Help Wntd
E 220-42280-360 Insurance (GENERAL)	\$6,000.00	\$5,645.00	\$6,000.00	
E 220-42280-364 Claims Deductible	\$0.00	\$0.00	\$0.00	
E 220-42280-380 Utility Services (GENE	\$11,500.00	\$7,112.04	\$9,000.00	
E 220-42280-401 Repairs/Maint Buildin	\$3,500.00	\$749.46	\$3,500.00	
E 220-42280-403 Prev. Maint. Agreeeme	\$2,700.00	\$2,500.00	\$2,781.00	5% *MIT 2026-\$2,781
E 220-42280-404 Repairs/Maint Equipm	\$11,000.00	\$6,917.45	\$11,000.00	
E 220-42280-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	LTD 2% \$85 Rmvd COW
E 220-42280-433 Dues and Subscriptio	\$1,100.00	\$1,008.70	\$1,133.00	
E 220-42280-435 Licences, Permits and	\$250.00	\$200.00	\$258.00	2025 1 MS O365 Bus Prem
E 220-42280-455 MjrRpr UpgrdAllwnc	\$0.00	\$0.00	\$2,276.00	-224 PFL 145



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E 220-42280-727 TOut-Shrd Tch 727/3	\$1,000.00	\$1,000.00	\$1,279.00	5%*TO 801-49950-39204
E 220-42280-734 TOut-Fire 734/220-39	\$49,200.00	\$49,200.00	\$47,425.00	*TO 221-42280-39216 less2,575addedto455
Expenditure Expenditure	\$166,378.00	\$132,501.34	\$158,400.00	

221 FIRE - CAPITAL

42280 Fire Department *2012=220/221

R 221-42280-33180 Federal Grants - A	\$0.00	\$0.00	\$0.00	
R 221-42280-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
R 221-42280-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 221-42280-36210 Interest Earnings	\$6,000.00	\$28,016.34	\$6,180.00	
R 221-42280-36230 Donations	\$110,000.00	\$206,070.00	\$123,600.00	*Pull Tabs & Fall Mail Out CP Amend2025
R 221-42280-39201 Transfer In 700/39	\$0.00	\$575,000.00	\$0.00	
R 221-42280-39216 TIIn-Fr Cptl 220-73	\$49,200.00	\$49,200.00	\$47,425.00	*FROM 220-42280-734
Revenue Revenue	\$165,200.00	\$858,286.34	\$177,205.00	
E 221-42280-240 Small Tools and Minor	\$0.00	\$32.00	\$12,484.00	ExEquip 4,244 |Radios 8,240| Cmptr
E 221-42280-300 Promotional Expense	\$1,000.00	\$68.89	\$1,030.00	Annl Open House Supplies
E 221-42280-322 Postage	\$1,300.00	\$814.00	\$1,339.00	Fall Mailout
E 221-42280-350 Print/Binding (GENER	\$2,200.00	\$1,961.06	\$2,266.00	
E 221-42280-401 Repairs/Maint Buildin	\$46,680.00	\$0.00	\$0.00	Roof | Tuckpointing
E 221-42280-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	MjrRprUnplnnd|CptlbyndOprtns
E 221-42280-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 221-42280-550 Cap. Outlay-Vehicles/	\$0.00	\$0.00	\$0.00	
E 221-42280-580 Cap. Outlay-Other Eq	\$26,523.00	\$109,398.14	\$16,126.00	Trn Out Gr
E 221-42280-700 Transfers (GENERAL)	\$0.00	\$575,000.00	\$0.00	
Expenditure Expenditure	\$77,703.00	\$687,274.09	\$33,245.00	

230 AMBULANCE - OPERATIONS

42270 Ambulance

R 230-42270-31010 Levied Property Ta	\$143,043.00	\$140,986.98	\$149,428.00	*Direct Levy replaces GF Transfer In
R 230-42270-33400 State Grants and Ai	\$500.00	\$0.00	\$500.00	*MMB State of MN grants only
R 230-42270-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 230-42270-33416 Training Reimburse	\$3,000.00	\$4,125.00	\$3,000.00	
R 230-42270-33417 Training Revenue	\$10,000.00	\$5,100.00	\$10,000.00	\$1,200 Per Class
R 230-42270-33430 Township Contract	\$60,737.00	\$60,201.44	\$62,559.00	*Inc 3% yr
R 230-42270-33600 County Contracts	\$6,000.00	\$6,000.00	\$6,180.00	*FC Amb Sbsdy
R 230-42270-34000 Charges for Service	\$228,000.00	\$234,333.32	\$230,000.00	
R 230-42270-34205 Accrued Charges F	\$0.00	\$0.00	\$0.00	
R 230-42270-34301 Admin Fee Rev 32	\$25.00	\$126.70	\$50.00	*323|34301 Online pymnt fees
R 230-42270-36200 Miscellaneous Reve	\$250.00	\$0.00	\$250.00	*Grants / Regional Exercises
R 230-42270-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	AED Pads & Batteries
R 230-42270-36210 Interest Earnings	\$1,500.00	\$5,329.70	\$2,000.00	
R 230-42270-36260 Insurance Dividend	\$75.00	\$0.00	\$100.00	*Uslyly Dec | 2025 mid 2026
R 230-42270-39550 Refunds | Rebates	\$1.00	\$38.01	\$1.00	*US Bank Card Rebate Eliminated 2024
R 230-42270-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$453,131.00	\$456,241.15	\$464,068.00	
E 230-42270-101 Full-Time Employees	\$158,900.00	\$112,979.86	\$123,300.00	* 2026 WP 1.5
E 230-42270-103 Part-Time Employees	\$60,000.00	\$127,031.52	\$114,994.00	*2026 WP .5 + On call
E 230-42270-110 PTO Conversion	\$0.00	\$0.00	\$2,400.00	*50%
E 230-42270-121 PERA	\$16,418.00	\$16,160.57	\$15,075.00	*FT+PT+PTO*0.075 14,900+175
E 230-42270-122 FICA	\$13,572.00	\$14,227.13	\$12,450.00	*FT+PT+PTO*0.062 12,300 + 150
E 230-42270-125 Medicare	\$3,174.00	\$3,327.33	\$2,935.00	*FT+PT+PTO*0.0145 2,900+35
E 230-42270-131 Employer Paid Health	\$35,000.00	\$21,257.71	\$25,000.00	2026 BC Wrkppr



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E 230-42270-134 Employer Paid Life	\$80.00	\$94.78	\$140.00	2026 Cvrgr \$30K
E 230-42270-136 Employer Paid H.S.A.	\$15,000.00	\$7,542.64	\$8,125.00	06/2025 BC WrkPppr
E 230-42270-140 Unemployment Comp	\$0.00	\$0.00	\$0.00	
E 230-42270-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$2,094.00	
E 230-42270-151 Worker s Comp Insur	\$12,012.00	\$10,857.84	\$12,372.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 230-42270-152 Clothing	\$2,750.00	\$576.50	\$2,750.00	Uniforms
E 230-42270-171 Innoculations	\$200.00	\$0.00	\$200.00	
E 230-42270-200 Office Supplies (GENE	\$0.00	\$1,547.96	\$0.00	Part of General Services Charge
E 230-42270-205 Service Incentives/Re	\$1,500.00	\$1,577.52	\$1,500.00	Increase for food at meetings
E 230-42270-208 Training and Instructi	\$5,000.00	\$5,223.00	\$5,150.00	Conf. & training our people
E 230-42270-209 Training Institution	\$3,500.00	\$1,725.35	\$3,500.00	
E 230-42270-210 Operating Expenses	\$12,000.00	\$8,529.71	\$12,000.00	
E 230-42270-212 Vehicle Operating Sup	\$6,300.00	\$3,567.19	\$5,000.00	
E 230-42270-240 Small Tools and Minor	\$1,000.00	\$0.00	\$1,000.00	
E 230-42270-305 Safety	\$2,000.00	\$1,410.92	\$2,060.00	MMUA | LMC Premium Increase
E 230-42270-321 Telephone	\$5,000.00	\$3,564.56	\$5,000.00	
E 230-42270-322 Postage	\$0.00	\$0.00	\$0.00	
E 230-42270-323 Admin Expense 323 |	\$500.00	\$149.39	\$500.00	*323|34301 Online pymnt fees
E 230-42270-328 GnrlSrvcsChrg 328/34	\$2,670.00	\$2,670.00	\$2,947.00	2%*TO 100-41000-34020
E 230-42270-331 Travel Expenses	\$0.00	\$0.00	\$0.00	*Non-Conference Travel
E 230-42270-340 Advertising	\$500.00	\$659.90	\$500.00	Promo - Pens - Suckers
E 230-42270-350 Print/Binding (GENER	\$0.00	\$0.00	\$0.00	
E 230-42270-360 Insurance (GENERAL)	\$1,100.00	\$1,031.00	\$1,133.00	LMCIT Memo 05/23 - WP
E 230-42270-364 Claims Deductible	\$1,000.00	\$318.00	\$1,000.00	
E 230-42270-380 Utility Services (GENE	\$8,500.00	\$4,516.50	\$8,500.00	
E 230-42270-403 Prev. Maint. Agreeeme	\$6,200.00	\$5,930.25	\$6,386.00	5%*MIT-2026 \$2,781 Zoll +3,500
E 230-42270-404 Repairs/Maint Equipm	\$1,300.00	\$699.98	\$1,500.00	*2025 Cpr Ls 328 \$1,300
E 230-42270-415 Medical Services	\$6,000.00	\$3,060.00	\$6,180.00	Mayo Intercept
E 230-42270-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 230-42270-433 Dues and Subscriptio	\$5,000.00	\$2,981.88	\$5,000.00	Consortium Dues
E 230-42270-435 Licences, Permits and	\$12,000.00	\$12,773.28	\$12,360.00	Exper T + MS O365 Bus Prem 2-500 +9568
E 230-42270-438 Internet Expenses	\$1,300.00	\$1,196.35	\$1,339.00	
E 230-42270-455 MjrRpr|UpgrdAllwnc	\$0.00	\$0.00	\$5,000.00	**Keep Cnsstnt** MjrCmpntRplcmnt but not
E 230-42270-700 Transfers (GENERAL)	\$49,875.00	\$49,875.00	\$52,369.00	*TO 231-42270-39201 CP 2026
E 230-42270-727 TOut-Shrd Tch 727/3	\$1,000.00	\$1,000.00	\$1,279.00	5%*TO 801-49950-39204
E 230-42270-810 Refund | Rebate	\$1,000.00	\$0.00	\$1,030.00	
Expenditure Expenditure	\$451,351.00	\$428,063.62	\$464,068.00	

231 AMBULANCE - CAPITAL

42270 Ambulance

R 231-42270-36210 Interest Earnings	\$1,000.00	\$1,583.61	\$1,030.00	
R 231-42270-36230 Donations	\$15,000.00	\$23,390.50	\$15,450.00	2026 FundRsr 14,500
R 231-42270-39101 Sales of General Fi	\$0.00	\$3,200.00	\$0.00	
R 231-42270-39201 Transfer In 700/39	\$49,875.00	\$49,875.00	\$52,369.00	*FROM 230-42270-700
Revenue Revenue	\$65,875.00	\$78,049.11	\$68,849.00	
E 231-42270-240 Small Tools and Minor	\$3,000.00	\$2,478.19	\$0.00	2023 / 2024 Desktop Refresh
E 231-42270-322 Postage	\$600.00	\$624.31	\$618.00	
E 231-42270-350 Print/Binding (GENER	\$1,500.00	\$1,626.83	\$1,545.00	
E 231-42270-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 231-42270-550 Cap. Outlay-Vehicles/	\$0.00	\$0.00	\$0.00	New Ambulance 2023 / 2024 CP 03/24/2023
E 231-42270-580 Cap. Outlay-Other Eq	\$9,071.00	\$0.00	\$9,343.00	OH DoorwOpnr 2 SrvDr & WndwCvrng Crpt
Expenditure Expenditure	\$14,171.00	\$4,729.33	\$11,506.00	



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240 COMMUNITY DEV - OPERATIONS				
41910 P&Z Cmmssn				
R 240-41910-32220 Variance CUP Plat	\$1,000.00	\$0.00	\$1,000.00	*From 100*BARsltn2025-15
R 240-41910-34301 Admin Fee Rev 32	\$1,200.00	\$2,940.00	\$2,000.00	*OC From 100 & Znng Cert. Sheds*BARsltn20
R 240-41910-36260 Insurance Dividend	\$400.00	\$0.00	\$400.00	*Usully Dec | 2025 mid 2026
Revenue Revenue	\$2,600.00	\$2,940.00	\$3,400.00	
E 240-41910-208 Training and Instructi	\$50.00	\$0.00	\$50.00	*From 100*BARsltn2025-15
E 240-41910-310 Other Professional Se	\$10,000.00	\$6,168.09	\$10,000.00	*Wdsth From 100*BARsltn2025-15
E 240-41910-323 Admin Expense 323 |	\$50.00	\$0.00	\$50.00	*From100*323|34301 Online pymnt fee*BAR
E 240-41910-360 Insurance (GENERAL)	\$5,600.00	\$3,807.95	\$5,000.00	*From 100*bARsltn2025-15
Expenditure Expenditure	\$15,700.00	\$9,976.04	\$15,100.00	
46500 EDA Board				
R 240-46500-31010 Levied Property Ta	\$100,380.00	\$98,937.15	\$0.00	*2026 Use 46630 *Levy replaces GF Transfer
R 240-46500-34301 Admin Fee Rev 32	\$0.00	\$0.00	\$0.00	*46630 *TIF | Loan Orgntn
R 240-46500-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	*2026 Use 46630 *BARsltn2025-15
Revenue Revenue	\$100,380.00	\$98,937.15	\$0.00	
E 240-46500-300 Promotional Expense	\$27,490.00	\$27,490.00	\$28,375.00	Allnce-Ops&Mrktng - 27,490 2025 | 28,375 2
Expenditure Expenditure	\$27,490.00	\$27,490.00	\$28,375.00	
46630 Cmmnty Dvlpmnt | Admstrtn				
R 240-46630-31010 Levied Property Ta	\$0.00	\$0.00	\$171,458.00	*NEW 2025 from 100-46630 Trnstrn
R 240-46630-31911 Lodging Tax	\$1,500.00	\$2,042.02	\$1,500.00	*NEW 2025 Prvsly 100-46630
R 240-46630-34301 Admin Fee Rev 32	\$750.00	\$2,334.40	\$750.00	*TIF | LnOrgn | ZnngCert
R 240-46630-36210 Interest Earnings	\$150.00	\$130.21	\$100.00	
R 240-46630-39201 Transfer In 700/39	\$69,150.00	\$69,150.00	\$0.00	100-P&Z to 240
R 240-46630-39560 Reimbursement	\$0.00	\$2,983.00	\$0.00	
Revenue Revenue	\$71,550.00	\$76,639.63	\$173,808.00	
E 240-46630-101 Full-Time Employees	\$109,000.00	\$70,082.60	\$80,400.00	*2026 WP
E 240-46630-121 PERA	\$0.00	\$5,301.19	\$6,000.00	
E 240-46630-122 FICA	\$0.00	\$3,881.85	\$5,000.00	
E 240-46630-125 Medicare	\$0.00	\$907.86	\$1,200.00	
E 240-46630-131 Employer Paid Health	\$0.00	\$15,394.99	\$17,000.00	2026 BC Wrkppr
E 240-46630-134 Employer Paid Life	\$0.00	\$62.72	\$93.00	2026 Cvrng \$30k
E 240-46630-136 Employer Paid H.S.A.	\$0.00	\$5,479.13	\$6,500.00	06/2025 BC WrkPpr
E 240-46630-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$708.00	
E 240-46630-152 Clothing	\$0.00	\$69.97	\$0.00	
E 240-46630-208 Training and Instructi	\$0.00	\$130.00	\$500.00	7/29/2025 MP AB KW
E 240-46630-300 Promotional Expense	\$2,500.00	\$6,069.14	\$2,575.00	*2025 95%LdngTx | Gala | Flwr Bskts
E 240-46630-309 Conference Expense	\$0.00	\$125.00	\$500.00	7/29/2025 MP AB KW
E 240-46630-310 Other Professional Se	\$15,500.00	\$342.70	\$0.00	*2026 240-101
E 240-46630-312 Recording Fees	\$200.00	\$0.00	\$200.00	*BARsltn2025-15 (100-41910)
E 240-46630-321 Telephone	\$0.00	\$600.00	\$600.00	
E 240-46630-322 Postage	\$350.00	\$0.00	\$350.00	*BARsltn2025-15 (100-41910)(240-46500)
E 240-46630-323 Admin Expense 323 |	\$100.00	\$16.00	\$50.00	*BARsltn2025-15 100-42400
E 240-46630-326 School Band Concerts	\$500.00	\$500.00	\$500.00	*2026 Discontinue EH MP | 2025 from 100-45
E 240-46630-327 Brass Band Concerts	\$1,200.00	\$1,200.00	\$1,200.00	*2025 from 100-45180
E 240-46630-328 GnrlSrvcsChrg 328/34	\$2,670.00	\$2,670.00	\$2,947.00	2%*TO 100-41000-34020
E 240-46630-350 Print/Binding (GENER	\$750.00	\$289.00	\$750.00	*BARsltn2025-15 (100-41910)(240-46500)
E 240-46630-403 Prev. Maint. Agreeme	\$2,250.00	\$1,745.12	\$2,781.00	5%*MIT 2026-\$2,781
E 240-46630-404 Repairs/Maint Equipm	\$200.00	\$0.00	\$200.00	*BARsltn2025-15
E 240-46630-435 Licences, Permits and	\$390.00	\$412.86	\$400.00	*BARsltn2025-15



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E 240-46630-490 Donations to Civic Or	\$0.00	\$2,000.00	\$2,000.00	SEMCAC\$2kx5YR 2025 6 7 8 9 RSLN 2024
E 240-46630-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
E 240-46630-727 TOut-Shrd Tch 727/3	\$0.00	\$1,000.00	\$1,279.00	5%*TO 801-49950-39204
Expenditure Expenditure	\$135,610.00	\$118,280.13	\$133,733.00	
242 COMMUNITY DEV- CPTL|358 Offset				
46500 EDA Board				
R 242-46500-36210 Interest Earnings	\$4,000.00	\$0.00	\$0.00	
R 242-46500-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$4,000.00	\$0.00	\$0.00	
E 242-46500-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
46630 Cmmnty Dvlpmnt | Admnstrtn				
R 242-46630-31060 Tax Abatements	\$0.00	\$0.00	\$0.00	*CPS & FC Hilltop TxAbt 2027-2032|prvsly12A
R 242-46630-34101 Rent Revenue	\$10,000.00	\$9,000.00	\$10,300.00	*Schoenfelder (moved from 100-46630)
R 242-46630-34301 Admin Fee Rev 32	\$0.00	\$3.43	\$0.00	
R 242-46630-36210 Interest Earnings	\$0.00	\$14,640.44	\$0.00	
R 242-46630-39101 Sales of General Fi	\$0.00	\$0.00	\$0.00	
R 242-46630-39201 Transfer In 700/39	\$42,011.32	\$165,797.23	\$0.00	Cleared 2026 - from Budget Copy Step
Revenue Revenue	\$52,011.32	\$189,441.10	\$10,300.00	
E 242-46630-240 Small Tools and Minor	\$0.00	\$2,240.73	\$0.00	
E 242-46630-442 Incentive Program	\$0.00	\$10,000.00	\$0.00	
E 242-46630-457 Property Tax	\$3,100.00	\$3,482.00	\$3,193.00	*2025 Cty. Rd 10 Ind Park Prop (from 100-46
Expenditure Expenditure	\$3,100.00	\$15,722.73	\$3,193.00	
250 CCA - OPERATIONS				
46630 Cmmnty Dvlpmnt | Admnstrtn				
R 250-46630-31010 Levied Property Ta	\$75,700.00	\$74,642.79	\$87,907.00	*Direct Levy replaces GF TrIn 2025HghBlnc
R 250-46630-36210 Interest Earnings	\$300.00	\$6.16	\$0.00	
R 250-46630-36260 Insurance Dividend	\$2,000.00	\$0.00	\$2,000.00	*Uslyly Dec | 2025 mid 2026
R 250-46630-39550 Refunds | Rebates	\$0.00	\$0.00	\$0.00	*US Bank Card Rebate Eliminated 2024
R 250-46630-39560 Reimbursement	\$0.00	\$0.00	\$0.00	For CCA Invoices Paid
Revenue Revenue	\$78,000.00	\$74,648.95	\$89,907.00	
E 250-46630-310 Other Professional Se	\$24,000.00	\$24,000.00	\$24,000.00	CCA, Inc. 6 YR Lease 09/2022-08/2028 \$2,00
E 250-46630-328 GnrlSrvcChrg 328/34	\$0.00	\$0.00	\$2,947.00	2%*TO 100-41000-34020
E 250-46630-360 Insurance (GENERAL)	\$32,000.00	\$26,761.00	\$32,960.00	LMCIT Memo 05/23 - WP
E 250-46630-403 Prev. Maint. Agreeeme	\$0.00	\$179.58	\$12,000.00	ElvtrOtis BlrWHVNewLine RoofSchwickert Fire
E 250-46630-404 Repairs/Maint Equipm	\$12,000.00	\$30,629.15	\$8,000.00	
E 250-46630-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 250-46630-700 Transfers (GENERAL)	\$10,000.00	\$10,000.00	\$10,000.00	*TO 251-39201
Expenditure Expenditure	\$78,000.00	\$91,569.73	\$89,907.00	
251 CCA - CAPITAL				
46630 Cmmnty Dvlpmnt | Admnstrtn				
R 251-46630-36210 Interest Earnings	\$0.00	\$2,793.39	\$0.00	
R 251-46630-39201 Transfer In 700/39	\$10,100.00	\$10,000.00	\$10,000.00	*FROM 250-700
Revenue Revenue	\$10,100.00	\$12,793.39	\$10,000.00	
E 251-46630-404 Repairs/Maint Equipm	\$0.00	\$11,803.77	\$0.00	
E 251-46630-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$11,803.77	\$0.00	



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303 2022A Wtr82% SS (StrmGF18%343)				
47000 Debt Service (GENERAL)				
R 303-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	SS Wtr82% (Strm GF18%343)
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 303-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
E 303-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
323 2023A GR&PR |623wtrDS| 1MoRsv				
47000 Debt Service (GENERAL)				
R 323-47000-31010 Levied Property Ta	\$46,101.00	\$46,276.47	\$198,902.00	*2025 RDCD ~158,000 423 CF *FNL 2035
R 323-47000-36210 Interest Earnings	\$400.00	\$6,751.76	\$412.00	
R 323-47000-39201 Transfer In 700/39	\$222,125.54	\$222,125.54	\$3,904.00	*2025 31,920 601-767 Wtr 95% RSLTN 2025
R 323-47000-39310 Proceeds- Bond	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$268,626.54	\$275,153.77	\$203,218.00	
E 323-47000-310 Other Professional Se	\$300.00	\$680.00	\$300.00	DDA CNTNNG DSCLSR
E 323-47000-601 Debt Srv Bond Princip	\$145,000.00	\$145,000.00	\$150,000.00	FNL FEB 2036
E 323-47000-611 Bond Interest	\$84,500.00	\$84,500.00	\$78,600.00	FNL FEB 2036
E 323-47000-620 Bond Fees-FsclAgnt|I	\$495.00	\$495.00	\$495.00	NRTHND
E 323-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$230,295.00	\$230,675.00	\$229,395.00	
325 2025A 2025 M&O STRT PRJCT				
47000 Debt Service (GENERAL)				
R 325-47000-31010 Levied Property Ta	\$0.00	\$0.00	\$95,645.00	Offset w 2018A, 2022A, 2022B Arbtrg Adj
R 325-47000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
R 325-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$19,011.00	
R 325-47000-39310 Proceeds- Bond	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$0.00	\$114,656.00	
E 325-47000-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 325-47000-601 Debt Srv Bond Princip	\$0.00	\$0.00	\$0.00	
E 325-47000-611 Bond Interest	\$0.00	\$0.00	\$62,280.40	
E 325-47000-620 Bond Fees-FsclAgnt|I	\$0.00	\$0.00	\$0.00	
E 325-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$62,280.40	
332 2012A-WATER TOWER GO REF 2008A				
47000 Debt Service (GENERAL)				
R 332-47000-31010 Levied Property Ta	\$0.00	\$0.56	\$0.00	OrgnlSchd - Rdcld by Tax Abtmnt
R 332-47000-31060 Tax Abatements	\$38,882.00	\$38,882.00	\$45,077.00	2026 CPS 18,815 FC 26,262 AB Ntfd 06/2025
R 332-47000-36210 Interest Earnings	\$0.00	\$2,922.15	\$0.00	
R 332-47000-39201 Transfer In 700/39	\$86,000.00	\$86,000.00	\$74,000.00	*FROM 601-716 (Fnl 2026) |RdcldFndBlncAdj
R 332-47000-39310 Proceeds- Bond	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$124,882.00	\$127,804.71	\$119,077.00	
E 332-47000-310 Other Professional Se	\$0.00	\$680.00	\$0.00	
E 332-47000-601 Debt Srv Bond Princip	\$130,000.00	\$130,000.00	\$130,000.00	Fnl 2026
E 332-47000-611 Bond Interest	\$8,618.00	\$8,617.50	\$5,336.00	3,513 + 1,823 (2026)
E 332-47000-620 Bond Fees-FsclAgnt|I	\$495.00	\$495.00	\$495.00	
E 332-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$139,113.00	\$139,792.50	\$135,831.00	



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333 2016A SS REF2010A SWR 80%of335				
47000 Debt Service (GENERAL)				
R 333-47000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
R 333-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 333-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
E 333-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
334 2014A TWFRD|BNCH|CLSD 2025-09				
47000 Debt Service (GENERAL)				
E 334-47000-601 Debt Srv Bond Princip	\$190,000.00	\$190,000.00	\$0.00	Clsd Rsltn 2025-09 03/10/2025
E 334-47000-611 Bond Interest	\$2,138.00	\$2,137.50	\$0.00	Clsd Rsltn 2025-09 03/10/2025
E 334-47000-620 Bond Fees-FsclAgnt|I	\$495.00	\$0.00	\$0.00	Clsd Rsltn 2025-09 03/10/2025
E 334-47000-700 Transfers (GENERAL)	\$20,000.00	\$20,357.57	\$0.00	Close 55%-100, 24% 601, 21% 602
Expenditure Expenditure	\$212,633.00	\$212,495.07	\$0.00	
335 2016A REF10A&11A|20%GF|1MoRsv				
47000 Debt Service (GENERAL)				
E 335-47000-310 Other Professional Se	\$0.00	\$680.00	\$0.00	
E 335-47000-601 Debt Srv Bond Princip	\$570,000.00	\$570,000.00	\$575,000.00	2028 Final
E 335-47000-611 Bond Interest	\$38,600.00	\$38,600.00	\$27,150.00	2026 16,450 + 10,700
E 335-47000-620 Bond Fees-FsclAgnt|I	\$495.00	\$495.00	\$495.00	
E 335-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$609,095.00	\$609,775.00	\$602,645.00	
47330 DS/THURBER LEVY SUBACCT				
R 335-47330-31010 Levied Property Ta	\$95,000.00	\$94,098.18	\$98,000.00	2026 Final Levy
R 335-47330-36210 Interest Earnings	\$2,000.00	\$7,337.48	\$2,060.00	
R 335-47330-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$97,000.00	\$101,435.66	\$100,060.00	
47331 DS/SEWER REV SUBACCT				
R 335-47331-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
R 335-47331-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 335-47331-39201 Transfer In 700/39	\$495,000.00	\$495,000.00	\$500,000.00	*FROM 602-750 500,000 (2027 Final xfer
Revenue Revenue	\$495,000.00	\$495,000.00	\$500,000.00	
336 2016B (WTR) 425K GO REV|337SWR				
47000 Debt Service (GENERAL)				
R 336-47000-36210 Interest Earnings	\$0.00	\$899.18	\$0.00	
R 336-47000-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 336-47000-39201 Transfer In 700/39	\$49,684.00	\$49,684.00	\$49,356.00	*FROM 601&602-761 24,678 24,678 2026 (Fi
Revenue Revenue	\$49,684.00	\$50,583.18	\$49,356.00	
E 336-47000-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 336-47000-601 Debt Srv Bond Princip	\$45,000.00	\$45,000.00	\$47,000.00	Feb 2027 Final
E 336-47000-611 Bond Interest	\$3,319.00	\$3,319.38	\$2,020.00	1,342 + 678 2026
E 336-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$48,319.00	\$48,319.38	\$49,020.00	
337 2016B SS (SWR) 425K GO 336WTR				
47000 Debt Service (GENERAL)				



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R 337-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	SS Admin Account *10/2023 DLTD BDGT
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 337-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	Smith Schafer Admin Account
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
338 2017A GOTXABT)|CLSRSLN2025-10				
47000 Debt Service (GENERAL)				
R 338-47000-39201 Transfer In 700/39	\$0.00	\$29,078.17	\$0.00	FCLS RSLTN2025-10 \$0 2026 Pd in Full Feb 2
Revenue Revenue	\$0.00	\$29,078.17	\$0.00	
E 338-47000-601 Debt Srv Bond Princip	\$0.00	\$200,000.00	\$0.00	CLS RSLTN2025-10 \$0 2026 Pd in Full Feb 20
E 338-47000-611 Bond Interest	\$0.00	\$2,850.00	\$0.00	CLS RSLTN2025-10 \$0 2026 Pd in Full Feb 20
Expenditure Expenditure	\$0.00	\$202,850.00	\$0.00	
339 2017B (WTR) GO UTIL REV (IND)				
47000 Debt Service (GENERAL)				
R 339-47000-36210 Interest Earnings	\$0.00	\$179.68	\$0.00	
R 339-47000-39201 Transfer In 700/39	\$30,000.00	\$30,000.00	\$30,000.00	601&602-764 15,000 W / 15,000 S 2026
Revenue Revenue	\$30,000.00	\$30,179.68	\$30,000.00	
E 339-47000-601 Debt Srv Bond Princip	\$30,000.00	\$30,000.00	\$30,000.00	
E 339-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$30,000.00	\$30,000.00	\$30,000.00	
340 2018A GO POOL BOND				
47000 Debt Service (GENERAL)				
R 340-47000-31010 Levied Property Ta	\$300,298.00	\$297,424.22	\$209,450.00	2026 Rdcd \$90k Arbtrg Adj 2025A Offset
R 340-47000-36210 Interest Earnings	\$2,000.00	\$5,369.30	\$2,750.00	
R 340-47000-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 340-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$302,298.00	\$302,793.52	\$212,200.00	
E 340-47000-310 Other Professional Se	\$300.00	\$680.00	\$300.00	DD CONT DISC
E 340-47000-601 Debt Srv Bond Princip	\$190,000.00	\$190,000.00	\$195,000.00	
E 340-47000-610 Interest	\$108,900.00	\$108,900.00	\$103,125.00	53,025 + 50,100 2026
E 340-47000-620 Bond Fees-FsclAgnt|I	\$495.00	\$495.00	\$495.00	
E 340-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$299,695.00	\$300,075.00	\$298,920.00	
341 2017B (SWR) GO UTIL REV (IND)				
47000 Debt Service (GENERAL)				
R 341-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	SS Admin Account
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 341-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	SS ADMIN ACCT
E 341-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	SS ADMIN ACCT
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
342 2019A GO TAX ABTMNT. ST LIGHT				
47000 Debt Service (GENERAL)				
R 342-47000-31060 Tax Abatements	\$35,302.00	\$34,966.86	\$10,000.00	Final 2026 | Reduce \$26,205
R 342-47000-36210 Interest Earnings	\$0.00	\$1,264.96	\$0.00	
R 342-47000-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	
R 342-47000-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
R 342-47000-39550 Refunds Rebates	\$0.00	\$0.00	\$0.00	*US Bank Card Rebate Eliminated 2024



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Revenue Revenue	\$35,302.00	\$36,231.82	\$10,000.00	
E 342-47000-601 Debt Srv Bond Princip	\$33,000.00	\$33,000.00	\$35,000.00	Final Feb 2027
E 342-47000-610 Interest	\$2,655.00	\$2,655.00	\$1,635.00	Final Feb 2027
E 342-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	Close to GF 2027 100-41000-39201
Expenditure Expenditure	\$35,655.00	\$35,655.00	\$36,635.00	
343 2022A StrmGF 18% (wtr82%303)				
47000 Debt Service (GENERAL)				
R 343-47000-31010 Levied Property Ta	\$18,022.00	\$17,764.06	\$3,448.00	Rdcd1x2026 CF Closed & Arbtrg Adj|Final 204
R 343-47000-36210 Interest Earnings	\$0.00	\$2,367.49	\$0.00	
R 343-47000-39201 Transfer In 700/39	\$80,387.00	\$133,786.70	\$36,769.00	*FROM 601-765 80,557 Rdcd to 36,769 2026
Revenue Revenue	\$98,409.00	\$153,918.25	\$40,217.00	
E 343-47000-601 Debt Srv Bond Princip	\$54,000.00	\$54,000.00	\$56,000.00	F&M Final Feb 2043
E 343-47000-611 Bond Interest	\$43,520.00	\$43,520.00	\$41,760.00	F&M Final Feb 2043
E 343-47000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$97,520.00	\$97,520.00	\$97,760.00	
344 2022B TXGO CIP PWFAC				
47000 Debt Service (GENERAL)				
R 344-47000-31010 Levied Property Ta	\$68,828.00	\$67,838.25	\$61,886.00	2026 Rdcd 7,500 Arbtrg Adj 2025AOffset |Fin
R 344-47000-36210 Interest Earnings	\$1,000.00	\$579.94	\$500.00	
Revenue Revenue	\$69,828.00	\$68,418.19	\$62,386.00	
E 344-47000-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 344-47000-601 Debt Srv Bond Princip	\$0.00	\$0.00	\$24,000.00	Fnl Feb 2043
E 344-47000-611 Bond Interest	\$45,000.00	\$45,000.00	\$44,280.00	2026 22,500 + 21,780
E 344-47000-620 Bond Fees-FsclAgnt|I	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$45,000.00	\$45,000.00	\$68,280.00	
355 TIF DIST 2-7 GJERE ADDITION				
46615 Gjere TIF				
R 355-46615-31050 Tax Increments	\$30,000.00	\$1,098.38	\$30,900.00	
R 355-46615-36210 Interest Earnings	\$0.00	-\$38.78	\$0.00	
R 355-46615-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$30,000.00	\$1,059.60	\$30,900.00	
E 355-46615-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 355-46615-323 Admin Expense 323 |	\$3,000.00	\$0.00	\$3,090.00	
E 355-46615-324 Reimbursement	\$27,000.00	\$0.00	\$27,810.00	
Expenditure Expenditure	\$30,000.00	\$0.00	\$30,900.00	
356 TIF DIST 3-6 GRNDST APT RDV				
46600 TIF District-FC				
R 356-46600-31050 Tax Increments	\$30,000.00	\$0.00	\$30,900.00	New
R 356-46600-36210 Interest Earnings	\$0.00	\$4.11	\$0.00	New
R 356-46600-39560 Reimbursement	\$0.00	\$0.00	\$0.00	New
Revenue Revenue	\$30,000.00	\$4.11	\$30,900.00	
E 356-46600-310 Other Professional Se	\$0.00	\$0.00	\$0.00	New
E 356-46600-323 Admin Expense 323 |	\$3,000.00	\$0.00	\$3,090.00	New
E 356-46600-324 Reimbursement	\$27,000.00	\$0.00	\$27,810.00	New
Expenditure Expenditure	\$30,000.00	\$0.00	\$30,900.00	

358 TIF DIST 2-5 FAMILY DLLR | 242



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46618 Family Dollar TIF				
R 358-46618-31050 Tax Increments	\$15,000.00	\$17,379.82	\$15,450.00	Twiford Street Redevelopment
R 358-46618-36210 Interest Earnings	-\$2,500.00	-\$9,303.47	-\$2,575.00	Twiford Street Redevelopment
Revenue Revenue	\$12,500.00	\$8,076.35	\$12,875.00	
E 358-46618-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 358-46618-323 Admin Expense 323 |	\$200.00	\$0.00	\$206.00	OC Annual Fee - Twiford Street Redev.
E 358-46618-324 Reimbursement	\$13,500.00	\$0.00	\$13,905.00	90% Twiford Street Redevelopment
Expenditure Expenditure	\$13,700.00	\$0.00	\$14,111.00	
359 TIF DIST 2-6 CABIN COFFEE REDE				
46619 Cabin Coffee TIF				
R 359-46619-31050 Tax Increments	\$11,000.00	\$7,635.32	\$11,330.00	
R 359-46619-36210 Interest Earnings	\$20.00	\$4.60	\$21.00	
Revenue Revenue	\$11,020.00	\$7,639.92	\$11,351.00	
E 359-46619-323 Admin Expense 323 |	\$750.00	\$563.54	\$772.00	
E 359-46619-324 Reimbursement	\$9,900.00	\$6,871.79	\$10,197.00	
Expenditure Expenditure	\$10,650.00	\$7,435.33	\$10,969.00	
360 REV LOAN FUND - FED/ORIG				
46620 Revolving Loan Fund				
R 360-46620-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
R 360-46620-36210 Interest Earnings	\$3,683.00	\$8,590.77	\$2,900.00	BIG, BW, DN TL, CC, JOY, DQ
R 360-46620-36240 Principal Payment /	\$32,773.00	\$23,710.16	\$23,300.00	BIG, BW, DN TL, CC, JOY, DQ
R 360-46620-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$36,456.00	\$32,300.93	\$26,200.00	
E 360-46620-308 Loan Dispersment	\$0.00	\$60,000.00	\$0.00	
E 360-46620-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 360-46620-431 Cash Short 431 | 379	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$60,000.00	\$0.00	
361 REV LOAN FUND - STATE				
46620 Revolving Loan Fund				
R 361-46620-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
R 361-46620-36210 Interest Earnings	\$2,132.00	\$2,923.80	\$0.00	EZ II III IV Paid in Full 2024
R 361-46620-36240 Principal Payment /	\$38,702.00	\$0.00	\$0.00	EZ II III IV Paid in Full 2024
Revenue Revenue	\$40,834.00	\$2,923.80	\$0.00	
E 361-46620-308 Loan Dispersment	\$0.00	\$0.00	\$0.00	
E 361-46620-600 Debt Srv Principal (GE	\$30,494.00	\$0.00	\$0.00	EZ Fab II & IV Paid in Full 2024
E 361-46620-610 Interest	\$1,795.00	\$0.00	\$0.00	EZ Fab II & IV Paid in Full 2024
Expenditure Expenditure	\$32,289.00	\$0.00	\$0.00	
403 2022A Wtr82% SS (StrmGF18%443)				
43200 Construction Fund				
R 403-43200-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 403-43200-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
423 2023A PRSPCT&GRND|2025-06CLSD				
43200 Construction Fund				
E 423-43200-700 Transfers (GENERAL)	\$158,000.00	\$222,125.54	\$0.00	Clsd Rsltn 2025-06.2 03/10/2025



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Expenditure Expenditure	\$158,000.00	\$222,125.54	\$0.00	
425 2025A 2025 M&O STRT PRJCT				
43200 Construction Fund				
R 425-43200-36210 Interest Earnings	\$0.00	\$13,544.26	\$0.00	
R 425-43200-36292 Bond Proceeds	\$0.00	\$1,686,400.00	\$0.00	
R 425-43200-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
R 425-43200-39560 Reimbursement	\$0.00	\$3,146.96	\$0.00	
Revenue Revenue	\$0.00	\$1,703,091.22	\$0.00	
E 425-43200-310 Other Professional Se	\$0.00	\$6,373.92	\$0.00	
E 425-43200-500 Cap. Outlay-GENERAL	\$0.00	\$1,143,706.19	\$0.00	
E 425-43200-503 Cap. Proj-Engineering	\$0.00	\$25,917.35	\$0.00	
E 425-43200-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
E 425-43200-768 T.O.-2025A Mll&Ovly	\$0.00	\$0.00	\$19,011.00	
Expenditure Expenditure	\$0.00	\$1,175,997.46	\$19,011.00	
443 2022A StrmGF 18% (wtr82%403)				
43200 Construction Fund				
R 443-43200-36210 Interest Earnings	\$0.00	\$382.87	\$0.00	Should be complete 2024
R 443-43200-36292 Bond Proceeds	\$0.00	\$0.00	\$0.00	Should be complete 2024
R 443-43200-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	Should be complete 2024
Revenue Revenue	\$0.00	\$382.87	\$0.00	
E 443-43200-310 Other Professional Se	\$0.00	\$0.00	\$0.00	Should be complete 2024
E 443-43200-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$0.00	Should be complete 2024
E 443-43200-503 Cap. Proj-Engineering	\$0.00	\$0.00	\$0.00	Should be complete 2024
E 443-43200-620 Bond Fees-FsclAgnt|I	\$0.00	\$0.00	\$0.00	Should be complete 2024
E 443-43200-700 Transfers (GENERAL)	\$0.00	\$53,399.70	\$0.00	Should be complete 2024
Expenditure Expenditure	\$0.00	\$53,399.70	\$0.00	
456 WHDP GRND ST APT DVLPMNT				
43200 Construction Fund				
R 456-43200-33400 State Grants and Ai	\$0.00	\$316,666.66	\$0.00	
R 456-43200-39560 Reimbursement	\$0.00	\$7,000.00	\$0.00	
Revenue Revenue	\$0.00	\$323,666.66	\$0.00	
E 456-43200-323 Admin Expense 323 |	\$0.00	\$7,000.00	\$0.00	
E 456-43200-324 Reimbursement	\$0.00	\$316,666.66	\$0.00	
Expenditure Expenditure	\$0.00	\$323,666.66	\$0.00	
601 WATER-Oprtns				
49400 Water Utilities (GENERAL)				
R 601-49400-33400 State Grants and Ai	\$0.00	\$5,000.00	\$0.00	
R 601-49400-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 601-49400-34000 Charges for Service	\$4,700.00	\$4,910.22	\$4,841.00	Tower Lease
R 601-49400-34301 Admin Fee Rev 32	\$1,000.00	\$2,782.51	\$1,030.00	*323|34301 Online pymnt fees
R 601-49400-36100 Special Assessment	\$11,000.00	\$16,487.67	\$11,330.00	*Dlqnt Utly - Cnty Sttlmnt
R 601-49400-36103 State Mandated Te	\$10,500.00	\$10,171.15	\$10,815.00	
R 601-49400-36201 Sale Of Merchandis	\$0.00	\$1,211.00	\$0.00	
R 601-49400-36210 Interest Earnings	\$1,000.00	\$2,530.24	\$1,030.00	
R 601-49400-36260 Insurance Dividend	\$500.00	\$0.00	\$515.00	*Uslly Dec | 2025 mid 2026
R 601-49400-37100 Water Sales	\$481,890.00	\$507,518.77	\$543,709.00	*2026 Prpsd BC21 0-2K .0035 2-5.0058 5+ .0
R 601-49400-37101 Water Sales / Bulk	\$2,300.00	\$3,046.74	\$2,369.00	



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R 601-49400-37160 Water Penalty	\$1,500.00	\$1,893.27	\$1,545.00	
R 601-49400-37170 Sales Tax	\$3,000.00	\$4,089.93	\$3,090.00	
R 601-49400-37171 OC Transit Tax	\$60.00	\$72.15	\$62.00	
R 601-49400-37172 FC Transit Tax	\$175.00	\$221.46	\$180.00	
R 601-49400-37250 Connection (Ind)	\$0.00	\$2,050.00	\$0.00	*Waived 2025 & HTI | 2026=611-37250
R 601-49400-37251 Access (Dev) Char	\$5,500.00	\$3,000.00	\$5,665.00	*2026=611-37251
R 601-49400-39201 Transfer In 700/39	\$4,800.00	\$4,885.82	\$0.00	*Cleared from Budget Copy Step
R 601-49400-39550 Refunds | Rebates	\$1.00	\$975.68	\$1.00	*HomeServe
R 601-49400-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
R 601-49400-90000 UNDISTRIBUTED R	\$0.00	\$1,331.45	\$0.00	UB Overpayments
Revenue Revenue	\$527,926.00	\$572,178.06	\$586,182.00	
E 601-49400-101 Full-Time Employees	\$82,750.00	\$86,535.61	\$92,500.00	*2026 WP 42x2184 + \$2,500 EmrgPlwng
E 601-49400-110 PTO Conversion	\$0.00	\$0.00	\$1,650.00	*50%
E 601-49400-121 PERA	\$6,206.00	\$6,490.16	\$7,075.00	*FT+PTO*0.075 6,950+125
E 601-49400-122 FICA	\$5,131.00	\$5,221.92	\$5,850.00	*FT+PTO*0.062 5,750+100
E 601-49400-125 Medicare	\$1,200.00	\$1,221.27	\$1,375.00	*FT+PTO*0.0145 1,350+25
E 601-49400-131 Employer Paid Health	\$7,200.00	\$8,340.72	\$9,200.00	2026 BC Wrkppr
E 601-49400-134 Employer Paid Life	\$36.00	\$62.72	\$93.00	2026 Cvrng \$30k
E 601-49400-136 Employer Paid H.S.A.	\$3,000.00	\$2,989.62	\$3,250.00	06/2025 BC WrkPpr
E 601-49400-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$814.00	
E 601-49400-151 Worker s Comp Insur	\$3,604.00	\$1,808.39	\$3,712.00	
E 601-49400-152 Clothing	\$725.00	\$703.45	\$747.00	
E 601-49400-200 Office Supplies (GENE	\$0.00	\$40.33	\$0.00	
E 601-49400-208 Training and Instructi	\$300.00	\$50.00	\$309.00	
E 601-49400-210 Operating Expenses	\$6,000.00	\$4,385.29	\$6,180.00	
E 601-49400-212 Vehicle Operating Sup	\$2,000.00	\$1,294.07	\$2,060.00	
E 601-49400-240 Small Tools and Minor	\$2,500.00	\$2,568.95	\$2,575.00	3,000 + 1,000 50% City Shop Desktop Refres
E 601-49400-301 Auditing and Acctg Se	\$7,000.00	\$8,250.00	\$7,210.00	
E 601-49400-303 Engineering Fees	\$5,000.00	\$0.00	\$5,150.00	
E 601-49400-309 Conference Expense	\$500.00	\$0.00	\$515.00	
E 601-49400-310 Other Professional Se	\$1,000.00	\$1,203.20	\$1,030.00	*GIS/Krtrra/Gphr TO 433
E 601-49400-321 Telephone	\$2,500.00	\$2,086.06	\$2,575.00	Cell, Office Phones Allocation
E 601-49400-322 Postage	\$2,000.00	\$1,841.71	\$2,060.00	
E 601-49400-323 Admin Expense 323 |	\$3,500.00	\$3,553.74	\$3,605.00	*323|34301 Online pymnt fees
E 601-49400-328 GnrSRvcsChrg 328/34	\$50,200.00	\$50,200.00	\$51,570.00	35%*To 100-41000-34020
E 601-49400-331 Travel Expenses	\$0.00	\$0.00	\$0.00	?OVRBDT last used 2018 *Non-Conference Tr
E 601-49400-350 Print/Binding (GENER	\$250.00	\$768.00	\$258.00	*Pblshng Wtr Rprt
E 601-49400-360 Insurance (GENERAL)	\$11,850.00	\$9,479.26	\$12,206.00	KW - RP \$5,500
E 601-49400-380 Utility Services (GENE	\$25,000.00	\$24,207.20	\$27,000.00	
E 601-49400-386 Well Testing Fees	\$12,500.00	\$11,878.00	\$12,875.00	MDH / Olmsted Cty
E 601-49400-401 Repairs/Maint Buildin	\$2,000.00	\$94.95	\$2,060.00	
E 601-49400-403 Prev. Maint. Agreeeme	\$10,700.00	\$12,676.05	\$13,000.00	20%*MIT2026 \$11,124 GSSBdgMtr ScwkrMK
E 601-49400-404 Repairs/Maint Equipm	\$18,000.00	\$9,172.39	\$18,540.00	
E 601-49400-405 Depreciation (GENER	\$0.00	\$0.00	\$0.00	
E 601-49400-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	?LTD 5% \$250 Rmvd COW
E 601-49400-433 Dues and Subscriptio	\$3,000.00	\$2,292.45	\$3,090.00	*GIS/Krtrra/Gphr frm 310
E 601-49400-435 Licences, Permits and	\$4,000.00	\$2,184.85	\$4,120.00	2025 Banyon 500 + 1 MS 250+ 50%FW LIC
E 601-49400-437 Sales Tax - Purchases	\$5,000.00	\$5,184.00	\$5,150.00	
E 601-49400-438 Internet Expenses	\$1,300.00	\$3,470.04	\$1,339.00	
E 601-49400-442 Incentive Program	\$0.00	\$1,600.00	\$0.00	*Net\$0 Offset R-37250 R-37100
E 601-49400-455 MjrRpr|UpgrdAllwnc	\$0.00	\$0.00	\$37,040.00	*KeepCnstnt* Hydrnt/Vlv3yr 27,040+10,000
E 601-49400-500 Cap. Outlay-GENERAL	\$42,952.00	\$111,558.36	\$17,201.00	*CGP SHE#184488 WTRTNK ?Reservoir Insp



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E 601-49400-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	*TO 611-49400-39201 Cptl Goods
E 601-49400-716 TOut-2008A/2012A 7	\$86,000.00	\$86,000.00	\$74,000.00	*TO 332-47000-39201 #332 2026 RdcdFndBl
E 601-49400-717 TOut-2014A 601&60	\$0.00	\$0.00	\$0.00	*TO 334-47000-39201 \$0-2025 Final
E 601-49400-727 TOut-Shrd Tch 727/3	\$4,000.00	\$4,000.00	\$5,114.00	20%*TO 801-49950-39204
E 601-49400-761 TOut-2016B 601&602	\$24,842.00	\$24,842.00	\$24,678.00	*TO 336-47000-39201 #336 2016B (2026 Fn
E 601-49400-764 TOut-2017B 601&602	\$15,000.00	\$15,000.00	\$15,000.00	*TO 339-47000-39201 #339 2017B
E 601-49400-765 TOut-2022A 601/343	\$80,387.00	\$80,387.00	\$36,769.00	*TO 343-39201 #343 2022A Rdcd2026 1x |F
E 601-49400-767 T.O.-2023A GRND&P	\$0.00	\$0.00	\$3,904.00	*TO 323-39201 #323 2023A 2025-15 BARSL
Expenditure Expenditure	\$539,133.00	\$593,641.76	\$524,449.00	
602 WASTEWATER-Oprtns				
49450 Sewer (GENERAL)				
R 602-49450-34000 Charges for Service	\$300.00	\$0.00	\$309.00	*Swr Vac Truck
R 602-49450-34301 Admin Fee Rev 32	\$5,000.00	\$6,959.81	\$5,150.00	*323|34301 Online pymnt fees
R 602-49450-36100 Special Assessment	\$32,000.00	\$39,761.09	\$32,960.00	*Dlqnt Utly - Cnty Sttlmnt
R 602-49450-36210 Interest Earnings	\$10,000.00	\$9,235.06	\$10,300.00	
R 602-49450-36260 Insurance Dividend	\$1,500.00	\$0.00	\$1,545.00	*Usily Dec | 2025 mid 2026
R 602-49450-37200 Sewer Sales	\$961,212.00	\$957,618.60	\$1,057,412.00	*2026 Prpsd BC53 0-2K .0032 2-5.0082 5+.
R 602-49450-37202 Infiltration Fee	\$0.00	\$0.00	\$0.00	
R 602-49450-37250 Connection (Ind)	\$0.00	\$2,600.00	\$0.00	*Waived 2025 & HTI | 2026=612-37250
R 602-49450-37251 Access (Dev) Char	\$5,000.00	\$2,000.00	\$5,000.00	
R 602-49450-37260 Swr Penalty	\$5,000.00	\$4,545.88	\$5,000.00	
R 602-49450-39101 Sales of General Fi	\$0.00	\$0.00	\$0.00	
R 602-49450-39102 Compens-Gain/Los	\$0.00	\$0.00	\$0.00	
R 602-49450-39201 Transfer In 700/39	\$4,200.00	\$4,275.09	\$0.00	Cleared from Budget Copy Step
R 602-49450-39550 Refunds | Rebates	\$1.00	\$1,172.82	\$1.00	*HomeServe
R 602-49450-39580 Capital Contributio	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$1,024,213.00	\$1,028,168.35	\$1,117,677.00	
E 602-49450-101 Full-Time Employees	\$160,800.00	\$161,636.87	\$179,300.00	*2026 WP 42x2184 + \$5,000 EmrgPlwng
E 602-49450-110 PTO Conversion	\$0.00	\$0.00	\$3,275.00	*50%
E 602-49450-121 PERA	\$12,060.00	\$12,122.77	\$13,700.00	*FT+PTO*0.075 13,450+250
E 602-49450-122 FICA	\$9,970.00	\$9,767.71	\$11,320.00	*FT+PTO*0.062 11,120+200
E 602-49450-125 Medicare	\$2,332.00	\$2,284.37	\$2,650.00	*FT+PTO*0.0145 2,600+50
E 602-49450-131 Employer Paid Health	\$17,000.00	\$19,565.35	\$22,000.00	2026 BC Wrkppr
E 602-49450-134 Employer Paid Life	\$80.00	\$125.44	\$185.00	2026 Cvrng \$30k
E 602-49450-136 Employer Paid H.S.A.	\$6,000.00	\$5,979.24	\$6,500.00	06/2025 BC WrkPpr
E 602-49450-145 Mn Paid Leave Prmm-	\$0.00	\$0.00	\$1,578.00	
E 602-49450-151 Worker s Comp Insur	\$7,808.00	\$3,350.12	\$8,042.00	2024 Bdgt x 1.05 Rate x 1.04 Slry x 1.10 exp
E 602-49450-152 Clothing	\$1,450.00	\$716.88	\$1,500.00	*\$750 ea
E 602-49450-200 Office Supplies (GENE	\$100.00	\$12.99	\$103.00	
E 602-49450-208 Training and Instructi	\$1,750.00	\$1,306.01	\$1,802.00	
E 602-49450-210 Operating Expenses	\$4,000.00	\$1,466.16	\$4,120.00	
E 602-49450-212 Vehicle Operating Sup	\$2,000.00	\$3,343.72	\$3,200.00	
E 602-49450-216 Lab Supplies	\$1,000.00	\$66.45	\$500.00	
E 602-49450-217 Testing	\$10,000.00	\$9,004.45	\$10,300.00	
E 602-49450-240 Small Tools and Minor	\$3,000.00	\$162.45	\$3,090.00	
E 602-49450-301 Auditing and Acctg Se	\$7,000.00	\$8,250.00	\$8,500.00	
E 602-49450-303 Engineering Fees	\$5,000.00	\$0.00	\$5,150.00	
E 602-49450-310 Other Professional Se	\$1,000.00	\$562.16	\$1,030.00	*GIS/Krtrra/Gphr TO 433
E 602-49450-321 Telephone	\$2,000.00	\$1,677.10	\$2,060.00	
E 602-49450-322 Postage	\$4,500.00	\$4,474.47	\$4,635.00	
E 602-49450-323 Admin Expense 323	\$11,000.00	\$8,407.04	\$11,330.00	*323 34301 Online pymnt fees



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E 602-49450-328 GnrlSrvcsChrg 328/34	\$50,200.00	\$50,200.00	\$51,570.00	35%*TO 100-41000-34020
E 602-49450-331 Travel Expenses	\$300.00	\$403.20	\$300.00	*Non-Conference Travel
E 602-49450-350 Print/Binding (GENERAL)	\$200.00	\$0.00	\$206.00	
E 602-49450-360 Insurance (GENERAL)	\$24,700.00	\$19,339.91	\$25,441.00	LMCIT Memo 05/23 - WP
E 602-49450-364 Claims Deductible	\$0.00	\$0.00	\$0.00	*No Fault Swr BU | 622 Closed
E 602-49450-380 Utility Services (GENERAL)	\$60,000.00	\$44,700.52	\$55,000.00	
E 602-49450-384 Refuse/Garbage Disp	\$2,000.00	\$1,241.78	\$1,500.00	
E 602-49450-400 Sewer Main Camera	\$12,000.00	\$0.00	\$0.00	**Move to 612**Contractor - Line Camera &
E 602-49450-401 Repairs/Maint Buildin	\$4,000.00	\$354.60	\$4,120.00	
E 602-49450-403 Prev. Maint. Agreeeme	\$17,100.00	\$17,592.96	\$17,613.00	20%*MIT 2026-\$11k BdgrMtr Hst&Pmp GSS
E 602-49450-404 Repairs/Maint Equipm	\$30,000.00	\$18,823.80	\$10,000.00	*2026 see 453 454
E 602-49450-405 Depreciation (GENERAL)	\$0.00	\$0.00	\$0.00	*Audit - GASB Line Item
E 602-49450-407 Rep/Maint Manholes	\$15,000.00	\$15,494.14	\$0.00	*2026 Elmnte - 15,000 to 404
E 602-49450-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 602-49450-433 Dues and Subscriptio	\$5,000.00	\$2,292.45	\$5,150.00	*GIS/Krtrra/Gphr frm 310
E 602-49450-435 Licences, Permits and	\$3,500.00	\$3,204.63	\$3,605.00	2025 Banyon 500 + 2 MS 500 \$2,293 + MRKI
E 602-49450-438 Internet Expenses	\$2,500.00	\$2,677.59	\$2,800.00	
E 602-49450-442 Incentive Program	\$0.00	\$2,600.00	\$0.00	*Net\$0 Offset R-37250 R-37100
E 602-49450-453 MjrCmpnntRplcmnt-W	\$0.00	\$0.00	\$50,000.00	**KeepCnsstnt**RdBd20kVFD20k|OxDtch|Gr
E 602-49450-454 MjrCmpnntRplcmnt-Cl	\$0.00	\$0.00	\$26,170.00	**KeepCnsstnt** Tlvsing|SwrBU|15Mnhl
E 602-49450-500 Cap. Outlay-GENERAL	\$19,309.00	\$34,487.62	\$0.00	*Reed Bed=602-404
E 602-49450-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	**2026for400 Cmra |2028 612-39201 CptlGd
E 602-49450-711 Tout-Rsrv 711/801-4	\$0.00	\$0.00	\$0.00	*TO 801-43100-39221 STREET EQUIP
E 602-49450-717 TOut-2014A 601&60	\$0.00	\$0.00	\$0.00	*TO 334-47000-39201 \$0-2025 Final
E 602-49450-727 TOut-Shrd Tch 727/3	\$4,000.00	\$4,000.00	\$5,114.00	20%*TO 801-49950-39204
E 602-49450-750 TOut-2016A 100-410	\$495,000.00	\$495,000.00	\$500,000.00	*TO 335-47331-39201 #335 2016A (2027 Fn
E 602-49450-761 TOut-2016B 601&602	\$24,842.00	\$24,842.00	\$24,678.00	*TO 336-47000-39201 #336 2016B (2026 Fi
E 602-49450-764 TOut-2017B 601&602	\$15,000.00	\$15,000.00	\$15,000.00	*TO 339-47000-39201#339 2017B
Expenditure Expenditure	\$1,054,501.00	\$1,006,536.95	\$1,104,137.00	

603 REFUSE (GARBAGE) FUND

49500 Refuse/Garbage (GENERAL)

R 603-49500-34301 Admin Fee Rev 32	\$1,500.00	\$2,310.76	\$1,545.00	*323|34301 Online pymnt fees
R 603-49500-36100 Special Assessment	\$10,000.00	\$13,155.59	\$10,300.00	
R 603-49500-36210 Interest Earnings	\$600.00	\$1,067.37	\$618.00	
R 603-49500-37300 Refuse Charges	\$170,000.00	\$152,578.16	\$175,100.00	
R 603-49500-37310 Recycling Charge	\$85,000.00	\$100,343.85	\$87,550.00	
R 603-49500-37360 Penalties	\$1,000.00	\$1,097.99	\$1,030.00	
R 603-49500-37370 Sales Tax	\$13,500.00	\$12,572.77	\$13,905.00	
R 603-49500-39550 Refunds | Rebates	\$0.00	\$0.00	\$0.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$281,600.00	\$283,126.49	\$290,048.00	
E 603-49500-210 Operating Expenses	\$500.00	\$340.13	\$515.00	
E 603-49500-240 Small Tools and Minor	\$0.00	\$0.00	\$0.00	
E 603-49500-322 Postage	\$1,500.00	\$1,484.32	\$1,545.00	
E 603-49500-323 Admin Expense 323 |	\$3,500.00	\$2,793.77	\$3,605.00	*323|34301 Online pymnt fees
E 603-49500-325 Community Clean Up	\$17,000.00	\$17,005.45	\$17,510.00	Household Haz Waste 3,000
E 603-49500-328 GnrlSrvcsChrg 328/34	\$29,300.00	\$29,300.00	\$29,467.00	20%*TO 100-41000-34020
E 603-49500-384 Refuse/Garbage Disp	\$235,000.00	\$204,099.55	\$242,050.00	Includes \$25,000 recycling
E 603-49500-403 Prev. Maint. Agreeeme	\$5,850.00	\$5,645.12	\$6,026.00	10% *MIT-2026\$5,562
E 603-49500-404 Repairs/Maint Equipm	\$800.00	\$0.00	\$824.00	*2025 Cpr to 328 \$675
E 603-49500-430 Misc. TRY NOT TO US	\$0.00	\$0.00	\$0.00	
E 603-49500-435 Licences, Permits and	\$300.00	\$289.00	\$309.00	Banyon 300 2025



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E 603-49500-436 Sales Tax	\$14,500.00	\$12,131.00	\$14,935.00	*MN Rev - Res Grbg Tax
E 603-49500-727 TOut-Shrd Tch 727/3	\$3,000.00	\$2,000.00	\$2,554.00	10%*TO 801-49950-39204
Expenditure Expenditure	\$311,250.00	\$275,088.34	\$319,340.00	
611 WATER-Cptl *ReEstb 2026				
49400 Water Utilities (GENERAL)				
R 611-49400-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	*From 601-700 Cptl Goods Contrib
Revenue Revenue	\$0.00	\$0.00	\$0.00	
612 WASTEWATER-Cptl *ReEstb 2026				
49450 Sewer (GENERAL)				
R 612-49450-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	*From 602-700 Cptl Gds Cntrbtn - beg 2028
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 612-49450-240 Small Tools and Minor	\$0.00	\$0.00	\$0.00	
E 612-49450-400 Sewer Main Camera	\$0.00	\$0.00	\$0.00	
E 612-49450-401 Repairs/Maint Buildin	\$0.00	\$0.00	\$0.00	
E 612-49450-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 612-49450-407 Rep/Maint Manholes	\$0.00	\$0.00	\$0.00	
E 612-49450-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$0.00	
E 612-49450-503 Cap. Proj-Engineering	\$0.00	\$0.00	\$0.00	
E 612-49450-521 Cap. Proj - Ann Sewer	\$0.00	\$0.00	\$0.00	
E 612-49450-550 Cap. Outlay-Vehicles/	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
614 CABLE ACCESS - OPERATIONS FUND				
49840 Cable TV (GENERAL) - LOC 09				
R 614-49840-31010 Levied Property Ta	\$17,000.00	\$8,852.06	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 614-49840-31915 Franchise Fees	\$25,000.00	\$8,900.81	\$0.00	**USE 100-41500-31915 RSLTN 2025-49*
R 614-49840-33120 Sponsorship Fees	\$5,000.00	\$0.00	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 614-49840-34301 Admin Fee Rev 32	\$0.00	\$0.00	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 614-49840-36201 Sale Of Merchandis	\$0.00	\$488.95	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 614-49840-36210 Interest Earnings	\$500.00	\$1,280.41	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 614-49840-36230 Donations	\$0.00	\$0.00	\$0.00	*Aug25 Ops xfer to School Contrib. Elmntd25
R 614-49840-36260 Insurance Dividend	\$0.00	\$0.00	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 614-49840-37370 Sales Tax	\$0.00	\$36.05	\$0.00	*Aug 2025 Oprtns xfer to CPS
Revenue Revenue	\$47,500.00	\$19,558.28	\$0.00	
E 614-49840-151 Worker s Comp Insur	\$8,649.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-205 Service Incentives/Re	\$3,000.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-210 Operating Expenses	\$500.00	\$409.88	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-212 Vehicle Operating Sup	\$0.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-240 Small Tools and Minor	\$4,000.00	\$561.86	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-300 Promotional Expense	\$0.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-302 Contracted Help	\$40,000.00	\$21,434.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-309 Conference Expense	\$0.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-322 Postage	\$100.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-323 Admin Expense 323 |	\$10.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-328 GnrIsvcsChrg 328/34	\$2,670.00	\$1,335.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-331 Travel Expenses	\$2,000.00	\$2,631.36	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-350 Print/Binding (GENER	\$50.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-360 Insurance (GENERAL)	\$0.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-433 Dues and Subscriptio	\$200.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**



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E 614-49840-435 Licences, Permits and	\$50.00	\$0.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-437 Sales Tax - Purchases	\$50.00	\$36.00	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-711 Tout-Rsrv 711/801-4	\$6,000.00	\$36,462.36	\$0.00	**Oprtns xfrd to CPS Aug 2025**
E 614-49840-811 Pass Through Accoun	\$0.00	\$33,461.36	\$0.00	*Aug 2025 | HBC & MdcM FF to CPS
Expenditure Expenditure	\$67,279.00	\$96,331.82	\$0.00	
615 CABLE ACCESS - CAPITAL FUND				
49840 Cable TV (GENERAL) - LOC 09				
R 615-49840-36210 Interest Earnings	\$0.00	\$325.42	\$0.00	*Aug 2025 Oprtns xfer to CPS
R 615-49840-39201 Transfer In 700/39	\$6,000.00	\$3,000.00	\$0.00	*Aug 2025 Oprtns xfer to CPS
Revenue Revenue	\$6,000.00	\$3,325.42	\$0.00	
E 615-49840-240 Small Tools and Minor	\$0.00	\$0.00	\$0.00	*Aug 2025 Oprtns xfer to CPS
E 615-49840-580 Cap. Outlay-Other Eq	\$0.00	\$0.00	\$0.00	*Aug 2025 Oprtns xfer to CPS
E 615-49840-700 Transfers (GENERAL)	\$0.00	\$9,054.63	\$0.00	
E 615-49840-811 Pass Through Accoun	\$0.00	\$9,054.63	\$0.00	
Expenditure Expenditure	\$0.00	\$18,109.26	\$0.00	
622 SEWER-NoFitBU >CLSD 2024-47<				
49450 Sewer (GENERAL)				
E 622-49450-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	*Clsd Rsltn 2024-47
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
801 CAPITAL GOODS FUND				
41000 General Revenue				
E 801-41000-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
41100 Legislative				
R 801-41100-36210 Interest Earnings	\$0.00	\$3,167.73	\$0.00	
R 801-41100-36280 Pass Through Acco	\$0.00	\$0.00	\$0.00	
R 801-41100-39101 Sales of General Fi	\$0.00	\$85,872.14	\$0.00	
R 801-41100-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$89,039.87	\$0.00	
E 801-41100-405 Depreciation (GENER	\$0.00	\$0.00	\$0.00	
E 801-41100-457 Property Tax	\$0.00	\$0.00	\$0.00	
E 801-41100-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$0.00	
E 801-41100-700 Transfers (GENERAL)	\$0.00	\$145,364.08	\$0.00	
E 801-41100-763 TOut-2017AEntDr 80	\$0.00	\$0.00	\$0.00	*Use 801-43100-763
E 801-41100-810 Refund | Rebate	\$0.00	\$0.00	\$0.00	
E 801-41100-811 Pass Through Accoun	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$145,364.08	\$0.00	
41200 Historical Society				
R 801-41200-36210 Interest Earnings	\$0.00	\$888.88	\$0.00	
Revenue Revenue	\$0.00	\$888.88	\$0.00	
E 801-41200-240 Small Tools and Minor	\$0.00	\$0.00	\$0.00	
E 801-41200-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
41430 Senior Citizens				
E 801-41430-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	



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41500 Administration				
R 801-41500-34101 Rent Revenue	\$0.00	\$6,000.00	\$0.00	EJ REIMB SOIL BRNG EXPNSE
R 801-41500-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-41500-36210 Interest Earnings	\$0.00	\$1,219.18	\$0.00	
R 801-41500-39101 Sales of General Fi	\$0.00	\$0.00	\$0.00	
R 801-41500-39201 Transfer In 700/39	\$10,000.00	\$10,000.00	\$10,300.00	ADMIN 801CLK CPTLGDS
Revenue Revenue	\$10,000.00	\$17,219.18	\$10,300.00	
E 801-41500-240 Small Tools and Minor	\$0.00	\$2,698.78	\$2,076.00	*2026 Ipad & Prntrs 801CLK CPTLGDS
E 801-41500-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 801-41500-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$0.00	FRNTR SHLVNG CRPT *CP Amnd Feb 2023
Expenditure Expenditure	\$0.00	\$2,698.78	\$2,076.00	
41910 P&Z Cmmssn				
R 801-41910-36210 Interest Earnings	\$0.00	\$303.36	\$0.00	
R 801-41910-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$303.36	\$0.00	
E 801-41910-310 Other Professional Se	\$0.00	\$13,394.22	\$0.00	
Expenditure Expenditure	\$0.00	\$13,394.22	\$0.00	
41940 Municipal Building - LOC 02				
R 801-41940-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
R 801-41940-36210 Interest Earnings	\$0.00	\$4,297.84	\$0.00	
R 801-41940-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
R 801-41940-39220 TIn-MnplBldg 730/	\$30,220.00	\$30,220.00	\$31,127.00	*FROM 100-41940-730
R 801-41940-39550 Refunds | Rebates	\$0.00	\$0.00	\$0.00	*US Bank Card Rebate Eliminated 2024
Revenue Revenue	\$30,220.00	\$34,517.84	\$31,127.00	
E 801-41940-240 Small Tools and Minor	\$0.00	\$0.00	\$0.00	
E 801-41940-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 801-41940-580 Cap. Outlay-Other Eq	\$6,556.00	\$0.00	\$10,580.00	*2026 Crpt Nrth UL & Tlt Fxtrs CPTLGP
E 801-41940-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$6,556.00	\$0.00	\$10,580.00	
42110 Police Administration				
R 801-42110-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-42110-36210 Interest Earnings	\$0.00	\$7,359.95	\$0.00	
R 801-42110-36230 Donations	\$0.00	\$0.00	\$0.00	
R 801-42110-36270 Insurance Claim	\$0.00	\$864.55	\$0.00	
R 801-42110-39101 Sales of General Fi	\$0.00	\$7,069.00	\$0.00	
R 801-42110-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
R 801-42110-39206 Tin-Police 729/392	\$37,914.00	\$37,914.00	\$20,000.00	*From 100-42110-729
Revenue Revenue	\$37,914.00	\$53,207.50	\$20,000.00	
E 801-42110-240 Small Tools and Minor	\$0.00	\$685.40	\$0.00	2 Desktop Refresh , 1 Squad Laptop Refresh
E 801-42110-404 Repairs/Maint Equipm	\$0.00	\$7,689.86	\$0.00	
E 801-42110-501 Cap. Outlay-Bldng Im	\$0.00	\$0.00	\$0.00	
E 801-42110-550 Cap. Outlay-Vehicles/	\$0.00	\$1,456.76	\$120,000.00	*2026 Chief Sqd & Sqd 2
E 801-42110-580 Cap. Outlay-Other Eq	\$10,490.00	\$90,018.38	\$4,000.00	2026 2 AEDs
Expenditure Expenditure	\$10,490.00	\$99,850.40	\$124,000.00	
43100 Street Maintenance				
R 801-43100-32214 Developers Fees	\$0.00	\$0.00	\$0.00	
R 801-43100-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
R 801-43100-33404 Small City Assist	\$58,052.00	\$14,037.50	\$46,634.00	2025 & Beyond MNDOT State Aid Forecast
R 801-43100-33414 Insurance Claims	\$0.00	\$7,728.50	\$0.00	



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R 801-43100-36100 Special Assessment	\$0.00	\$1,562.00	\$0.00	*2025 OC SA #23ASH
R 801-43100-36201 Sale Of Merchandis	\$0.00	\$7,301.00	\$0.00	
R 801-43100-36210 Interest Earnings	\$2,000.00	\$9,956.65	\$2,060.00	
R 801-43100-39102 Compens-Gain/Los	\$0.00	\$263,300.00	\$0.00	
R 801-43100-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	*FROM 100-41000-700 PBLC SFTY FNDNG (S
R 801-43100-39213 TIn- Sdwk 732/39	\$27,000.00	\$27,000.00	\$27,810.00	*FROM 100-732 801SWK
R 801-43100-39214 TIn-Chp 744/3921	\$46,500.00	\$46,500.00	\$47,895.00	*FROM 100-744 801CHP/Crckflng
R 801-43100-39215 TIn-Ovrly 736/392	\$31,000.00	\$31,000.00	\$31,930.00	*FROM 100-736 801OVR
R 801-43100-39221 TIn-VhclsEq 100/	\$97,920.00	\$97,920.00	\$117,504.00	*FR 100-43100-731 114,624SEQ | 2,880CD
R 801-43100-39227 TIn-StrmSr 753/39	\$40,000.00	\$40,000.00	\$41,200.00	*FROM 100-753 801SS
R 801-43100-39233 Tin-SMntnc 733/39	\$0.00	\$0.00	\$0.00	
R 801-43100-39260 TIn-Signs 760/392	\$0.00	\$0.00	\$0.00	*2025 INACTIVE - R&M *FROM 100-43100-7
R 801-43100-39560 Reimbursement	\$0.00	\$300.00	\$0.00	
R 801-43100-39580 Capital Contributio	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$302,472.00	\$546,605.65	\$315,033.00	
E 801-43100-240 Small Tools and Minor	\$0.00	\$342.69	\$3,150.00	*2026 Prntr | Dsk|Crdrnz CptlGds
E 801-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 801-43100-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
E 801-43100-350 Print/Binding (GENERAL	\$0.00	\$0.00	\$0.00	
E 801-43100-401 Repairs/Maint Buildin	\$0.00	\$0.00	\$0.00	
E 801-43100-404 Repairs/Maint Equipm	\$0.00	\$8,923.50	\$0.00	
E 801-43100-406 StrtMaint|Grdng|ChpS	\$52,000.00	\$76,998.98	\$53,560.00	*Chpslng|Crckflng#801CHP-2026 46,500|20
E 801-43100-408 Storm Water / Draina	\$10,000.00	\$18,534.84	\$10,300.00	#801SS
E 801-43100-411 Tree Maintenance	\$0.00	\$32.16	\$0.00	
E 801-43100-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$0.00	
E 801-43100-510 Cap. Outlay-Sidewalk	\$21,000.00	\$60,741.83	\$21,630.00	
E 801-43100-530 Cap. Outlay-Str. Overl	\$0.00	\$110,344.94	\$0.00	MINOR OVRLY ALLWNCE Q3Y
E 801-43100-550 Cap. Outlay-Vehicles/	\$239,627.00	\$538,625.67	\$246,816.00	*2026 CptlGds BcktTrck | Flshr |
E 801-43100-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	
E 801-43100-763 TOut-2017AEntDr 80	\$0.00	\$0.00	\$0.00	NA - Paying off 2017A 338 in 2024
E 801-43100-765 TOut-2022A 601/343	\$0.00	\$0.00	\$0.00	*2025 LEVY DIRECT NO XFER TO 343-47000
E 801-43100-768 T.O.-2025A Mll&Ovly	\$0.00	\$0.00	\$0.00	2026 Est SmlCtyAsstnc 325-39201
Expenditure Expenditure	\$322,627.00	\$814,544.61	\$335,456.00	
45124 Swimming Pools - LOC 08				
R 801-45124-34030 Cpt GdsRvn 450/3	\$12,500.00	\$12,500.00	\$0.00	*2026=39201 FROM 100-450 *100-700 801S
R 801-45124-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-45124-36210 Interest Earnings	\$0.00	\$3,533.23	\$0.00	
R 801-45124-36230 Donations	\$0.00	\$0.00	\$0.00	
R 801-45124-39201 Transfer In 700/39	\$0.00	\$0.00	\$13,750.00	*FROM 100-700 801SP | OLD 450 34030
Revenue Revenue	\$12,500.00	\$16,033.23	\$13,750.00	
E 801-45124-240 Small Tools and Minor	\$0.00	\$0.00	\$3,183.00	*2026 CptlGds
E 801-45124-500 Cap. Outlay-GENERAL	\$0.00	\$6,574.00	\$0.00	
E 801-45124-580 Cap. Outlay-Other Eq	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$6,574.00	\$3,183.00	
45200 Parks (GENERAL) - LOC 01/04				
R 801-45200-33120 Sponsorship Fees	\$0.00	\$340.00	\$0.00	
R 801-45200-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	Green Park Ped Bridge
R 801-45200-36201 Sale Of Merchandis	\$0.00	\$0.00	\$0.00	
R 801-45200-36210 Interest Earnings	\$0.00	\$3,690.60	\$0.00	
R 801-45200-36230 Donations	\$0.00	\$5,907.09	\$0.00	Picnic Tables
R 801-45200-37252 Parkland (Dev) De	\$0.00	\$0.00	\$0.00	



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R 801-45200-39219 Tin-PrkImp 739/39	\$49,131.00	\$49,131.00	\$52,079.00	*FROM 100-45200-739 2024 CIP PLAN
R 801-45200-39560 Reimbursement	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$49,131.00	\$59,068.69	\$52,079.00	
E 801-45200-240 Small Tools and Minor	\$0.00	\$2,475.78	\$0.00	
E 801-45200-404 Repairs/Maint Equipm	\$0.00	\$1,830.00	\$10,816.00	
E 801-45200-406 StrtMaint|Grndg|ChpS	\$0.00	\$0.00	\$0.00	
E 801-45200-411 Tree Maintenance	\$0.00	\$1,412.50	\$0.00	
E 801-45200-500 Cap. Outlay-GENERAL	\$0.00	\$4,901.32	\$0.00	
E 801-45200-580 Cap. Outlay-Other Eq	\$0.00	\$0.00	\$47,905.00	*2026 CptlGds Belly Mwr | Ventrac
Expenditure Expenditure	\$0.00	\$10,619.60	\$58,721.00	
46323 Hrtg Prsrvtn *2025 240-46630-				
R 801-46323-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 801-46323-404 Repairs/Maint Equipm	\$0.00	\$0.00	\$0.00	
E 801-46323-700 Transfers (GENERAL)	\$19,286.07	\$19,286.07	\$0.00	06/2025 Cleared 2026 from Budget Copy Step
Expenditure Expenditure	\$19,286.07	\$19,286.07	\$0.00	
46630 Cmmnty Dvlpmnt | Admnstrtn				
R 801-46630-36210 Interest Earnings	\$0.00	\$159.96	\$0.00	
R 801-46630-36230 Donations	\$0.00	\$0.00	\$0.00	
R 801-46630-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	*FROM 100-46630-700 Parade Float Mainten
Revenue Revenue	\$0.00	\$159.96	\$0.00	
E 801-46630-700 Transfers (GENERAL)	\$22,725.25	\$22,725.25	\$0.00	Clrd 2026 from Budget Copy Step
Expenditure Expenditure	\$22,725.25	\$22,725.25	\$0.00	
49950 IT Shared Components				
R 801-49950-31010 Levied Property Ta	\$0.00	\$7,903.80	\$0.00	
R 801-49950-33414 Insurance Claims	\$0.00	\$0.00	\$0.00	
R 801-49950-36210 Interest Earnings	\$0.00	\$1,146.49	\$0.00	
R 801-49950-36280 Pass Through Acco	\$0.00	\$0.00	\$0.00	
R 801-49950-39204 Tin-Shrd Tch 727/	\$20,000.00	\$62,516.99	\$25,570.00	*FROM XXX-XXXXX-727
R 801-49950-39550 Refunds | Rebates	\$0.00	\$3,500.00	\$0.00	
Revenue Revenue	\$20,000.00	\$75,067.28	\$25,570.00	
E 801-49950-240 Small Tools and Minor	\$0.00	\$3,201.50	\$0.00	
E 801-49950-310 Other Professional Se	\$0.00	\$3,811.50	\$0.00	.gov Domain Change
E 801-49950-413 Equipment Rental / L	\$0.00	\$0.00	\$0.00	Server Lease
E 801-49950-435 Licences, Permits and	\$0.00	\$3,133.53	\$0.00	
E 801-49950-500 Cap. Outlay-GENERAL	\$0.00	\$0.00	\$11,111.00	2026 Cameras
E 801-49950-811 Pass Through Accoun	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$10,146.53	\$11,111.00	
49990 Memo Fund				
R 801-49990-36290 Proceeds From Inv	\$0.00	\$296,000.00	\$0.00	
Revenue Revenue	\$0.00	\$296,000.00	\$0.00	
E 801-49990-802 Maturity of Investmen	\$0.00	\$296,000.00	\$0.00	
Expenditure Expenditure	\$0.00	\$296,000.00	\$0.00	
803 ATV TRAIL				
46636 Community Action Proj - Other				
R 803-46636-33425 DNR Contracts	\$0.00	\$25,393.55	\$0.00	
Revenue Revenue	\$0.00	\$25,393.55	\$0.00	
E 803-46636-324 Reimbursement	\$0.00	\$25,393.55	\$0.00	



City of Chatfield

Budget WS Exp/Rev - 2026 Adopted | 12/08/2025

2026
Active Status Only
December 2025

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	Comment
Expenditure Expenditure	\$0.00	\$25,393.55	\$0.00	
805 SE MN TMO				
46636 Community Action Proj - Other				
R 805-46636-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
R 805-46636-36230 Donations	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 805-46636-490 Donations to Civic Or	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
806 SE MN TMO-II				
46636 Community Action Proj - Other				
R 806-46636-33400 State Grants and Ai	\$0.00	\$170,234.90	\$0.00	
Revenue Revenue	\$0.00	\$170,234.90	\$0.00	
E 806-46636-310 Other Professional Se	\$0.00	\$167,734.90	\$0.00	
E 806-46636-350 Print/Binding (GENER	\$0.00	\$0.00	\$0.00	
E 806-46636-700 Transfers (GENERAL)	\$0.00	\$7,500.00	\$0.00	
Expenditure Expenditure	\$0.00	\$175,234.90	\$0.00	
807 SE MN TMO-III				
46636 Community Action Proj - Other				
R 807-46636-33400 State Grants and Ai	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$0.00	\$0.00	
E 807-46636-310 Other Professional Se	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$0.00	\$0.00	
900 MEMO FUND				
49990 Memo Fund				
R 900-49990-36210 Interest Earnings	\$0.00	\$38,137.12	\$0.00	
R 900-49990-36280 Pass Through Acco	\$0.00	\$178.31	\$0.00	
R 900-49990-36291 Receipt of Investm	\$0.00	\$0.00	\$0.00	
R 900-49990-99999 ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$38,315.43	\$0.00	
E 900-49990-800 Interest Allocation	\$0.00	\$0.00	\$0.00	
E 900-49990-801 Purchase Investment	\$0.00	\$0.00	\$0.00	
E 900-49990-802 Maturity of Investmen	\$0.00	\$0.00	\$0.00	
E 900-49990-811 Pass Through Accoun	\$0.00	\$178.31	\$0.00	
E 900-49990-999 Adjustment to Reconc	\$0.00	\$0.00	\$0.00	
Expenditure Expenditure	\$0.00	\$178.31	\$0.00	
920 MARKET VALUE				
49960 Market Value Fund				
R 920-49960-36211 Unrec. Interest / M	\$0.00	\$0.00	\$0.00	
R 920-49960-39201 Transfer In 700/39	\$0.00	\$0.00	\$0.00	
Revenue Revenue	\$0.00	\$0.00	\$0.00	
	\$16,973,960.95	\$23,814,430.23	16,661,113.40	

Reserve Fund	Full Collection Value Summary			Annual Funding Level Summary					Projections / Actual				2025 Budgeted Replacements		2026 Budgeted Replacements		2027 Budgeted Replacements			
	Replacement Value Jan 2025	2025 Reserve Fund Cash Balance Jan 2025	Jan 2025 Funding Level	Collection Annl Need	Annual Budgetd Cntrbtns	Annl Fndng Lvl	Bdgtd Optns Cntrbt	Connection / Access Fees / Sale of Mrchds / Small Cities Asst	Prtjtd + Fund Blnc Thru	Prtjtd Dec 2025 Cash EB	Dec 2025 Prjcted Funding Level	12/11/2025 Actual PreYE Int Alloc	Dntns Bdt | Actl-Oct Sale of Merch Bdt-Act	Intrst Bdt | Actl-Oct	Amt	What?	Amt	What?	Amt	What?
231Amb	\$ 839,824	\$ 24,598	3%	\$ 83,426	\$ 65,870	79%	\$ 50,870	\$ 15,000	2025	\$ 86,966	10%	\$ 97,917	\$15,000 | \$21,941	\$1,000 | \$1,584	\$ 3,501	Office Desk	\$ 292,850	Ambulance | Ovrd Doors w Openers | Service Door | Window treatments | Wireless Headsets	\$ 3,169	5 Pagers
Key TakeAways / Action Steps | ?'s				Is Building / facility maintenance included enough in collection (garage) | Move budgeting major repair allowance to operatons with note not to redc based on actual. 20-40% fund balance policy will handle transferring excess (unused) to capital fund. | Help with reviewing & aligning fixed asset listing | Repeater? Ambulance, Police, Fire, Streets Can we pick one?																
221FD	\$ 5,842,301	\$ 875,312	15%	\$ 266,129	\$ 159,200	60%	\$ 49,200	\$ 110,000	2030	\$ 916,782	16%	\$ 1,046,324	\$110,000 | \$204,685	\$6,000 | 28,016	\$ 111,604	SCBA Air Paacks | Computer | Air Bottles	\$ 52,979	Driflex Suits | Exercise Equipment | Rescue Tools	\$ 932,598	PPV Fans Pumper #2
Key TakeAways / Action Steps | ?'s				I. Budget Turnout Gear in operations w note not to reduce bdtg based on actual. 20-40% fund balance policy will handles transferring any exces (unspent) \$ to capital reserve fund. | Move budgeting major repair allowance to operations - same principle as turnout gear. | Help with reviewing / aligning fixed asset listing																
242CD	\$ (297,838)	\$ 382,006	22%	\$ (19,856)	\$ -	0%	\$ -		2035	\$ 372,150	20%	\$ 555,724	2 Enterprise Drive Lot Sales	\$4,000 | \$14,640	\$ -		\$ -			
Key TakeAways / Action Steps | ?'s				Plan needs to be developed | 242 is the offset for 358 Dollar General Interfund Loan & the funding for the Hilltop Estates Building Incentive Program. Schoenfelder land rent is a revenue source. This balance also includes the old Tourism Bucket and Heritage Preservation bucket & 801Enterprise Drive bucket.																
251CCA	\$ 16,479,400	\$ 94,449	1%	\$ 1,102,554	\$ 10,000	1%	\$ 10,000		2035	\$ 104,449	1%	\$ 95,439			\$ -		\$ -			
Key TakeAways / Action Steps | ?'s																				
611WTR	\$ 1,655,137	\$ -	0%	\$ 164,599	\$ 5,500	3%	\$ -	\$ 5,500	NA - needs funding	\$ (55,824)	-3%		NA - needs funding		\$ 61,324	Booster Station 1 VFD | Hillside Water Tower Mixer | Well #2 VFD	\$ 37,696	Hydrant Upgrades | Well #3 VFD	\$ 58,155	Fixed Network Collectors Pick Up Trimble (1/2) Utility Billing Software (1/2)
Key TakeAways / Action Steps | ?'s				Need to establish operations fund balance 20-40% before transferring funding to reserve fund. Is a building / facility maintenance included enough in collection? Update to reflect 70 groupings of hydrants (3 per year @ \$40,000) total of 212. | Repay WW \$150,000																
612WW	\$ 8,584,505	\$ -	0%	\$ 538,754	\$ -	0%	\$ -		NA - needs funding	\$ (2,477)	0%		NA - needs funding		\$ 2,477	Sewer BU Allowance | New meters	\$ 2,576	Sewer BU Allowance | New meters	\$ 54,442	Influent Sampler SCADA Computers Trimble (1/2)
Key TakeAways / Action Steps | ?'s				Need to establish operations fund balance 20-40% before transferring funding to reserve fund. Is a building / facility maintenance overstated (cash repair / PM / replacement - non bonded)?																
801CLK	\$ 153,830	\$ 32,746	21%	\$ 15,519	\$ 10,000	64%	\$ 10,000		2035	\$ 40,746	26%	\$ 47,266	Rent Revenue Repay Soil Boring \$0 | \$5,500	\$0 | \$1,219	\$ 2,000	Printers	\$ 2,000	Printers	\$ 28,295	Computers Monitors Printers
Key TakeAways / Action Steps | ?'s				Is this bucket overstated including balance from bonded project...should be cash repair maintenance | PM | replacements. Should this project bucket include all general fund municipal buildings? Thurber, PW, Cement Plant? Should the museum / historical society project bucket funds be included in this bucket?																
801IT	\$ 142,585	\$ 13,612	10%	\$ 27,860	\$ 20,000	72%	\$ 20,000		2035	\$ 33,612	24%	\$ 78,533	39204 \$20,000 | \$57,516.99 1/2 CCTV Fund Balance	\$0 | \$1,146	\$ -	None	\$ -	None	\$ 69,174	Firewalls / Switches / WAP
Key TakeAways / Action Steps | ?'s				Is this bucket overstated including balance from bonded project...should be cash repair maintenance | PM | replacements. Should this project bucket include all general fund municipal buildings? Thurber, PW, Cement Plant? Should the museum / historical society project bucket funds be included in this bucket?																
801MB	\$ 1,560,160	\$ 122,033	8%	\$ 73,509	\$ 30,220	41%	\$ 30,220		2028	\$ 152,253	10%	\$ 156,550		\$0 | \$4,297	\$ -		\$ 18,683	Painting common areas | Toilet Fixture Maintenance	\$ 107,579	Carpet | Council Chamber Furniture | Furnace #1 & #2 | HVAC Boiler Garage Floor | HVAC RTU#1 | Olmsted CR Chairs | 27 Windows UL
Key TakeAways / Action Steps | ?'s				Is this bucket overstated including balance from bonded project...should be cash repair maintenance | PM | replacements. Should this project bucket include all general fund municipal buildings? Thurber, PW, Cement Plant? Should the museum / historical society project bucket funds be included in this bucket?																
801PD	\$ 374,183	\$ 231,039	62%	\$ 61,116	\$ 37,914	62%	\$ 37,914		2039	\$ 152,148	41%	\$ 184,396		\$0 | \$7,360	\$ 116,806	Body cameras | Squad 872 | Tasers	\$ 131,792	Furniture - Officer Suite | Squad 873 | Squad 874	\$ 69,062	Garage Doors & Openers | Chief 874 Vhcle
Key TakeAways / Action Steps | ?'s				Does this plan include enough for building / facility / garage cash repairs | PM | replacements. Help aligning to fixed asset listing.																
801PRK	\$ 1,454,920	\$ 93,717	6%	\$ 93,726	\$ 49,131	52%	\$ 49,131		2028	\$ 88,900	6%	\$ 142,144	\$0 | \$5,907	\$0 | \$3,690	\$ 53,948	Scoreboard?Delete | Shady Oak Playground	\$ 23,071	Tractor Deck | Prk Crakfilling	\$ 52,721	Point of Entry Signs | Sealcoating Paths | MC South Scoreboard
Key TakeAways / Action Steps | ?'s				Priority for improvements to Shay Oak Paark, apply for grant for Playground, Shelter, Sidewalks and Tables. | Consider sale of Floyd Mowhawk Park - remove outdated equipment | When Tupperts Goose needs replacement consider replacing with just sculpture, rather than a water feature.																
801SEQ	\$ 2,527,763	\$ 264,050	10%	\$ 337,129	\$ 97,920	29%	\$ 97,920		2025	\$ 84,087	3%	\$ 98,954	\$0 | \$263,300	\$2,000 | \$9,956	\$541,183	Bldng RM | Flusher | Front End Loader | Snow Pusher | Street Sweeper | Tool Cat	\$ 294,822	Bldng RM | Dump Truck | Office Desk Chair | Siren 2	\$ 78,526	Banners | 4th St. OH Doors | Computer & Printer | Pickup | Toolcat Brushcat | Tool cat Forks & Bucket | Tool cat Sander
Key TakeAways / Action Steps | ?'s				Does this plan include enough for building / facility / garage cash repairs | PM | replacements. Help aligning to fixed asset listing.																
801SMN (801CHP 801OVR 801SWK)	\$ 694,820	\$ 206,748	30%	\$ 138,888	\$ 144,500	104%	\$ 144,500	\$ 58,052	2035	\$ 270,670	39%	\$ 72,311			\$ 83,000	\$21,000 Sidewalk | \$52,000 Chipsealing | \$10,000 SS	\$ 85,490	\$21,630 Sidewalk | \$53,560 Chipsealing | \$10,300 Storm Swr	\$ 142,575	
Key TakeAways / Action Steps | ?'s				Change contribution level back to 3% | Spend more or contribute less | shift funding to another area like Municipal Building renovation.																
801SP	\$ 4,161,495	\$ 111,893	3%	\$ 286,543	\$ 12,500	4%	\$ 12,500		2032	\$ 114,636	3%	\$ 121,352		\$0 | \$3,533.23	\$ 9,757	Computers | Robotic Cleaner	\$ -		\$ -	? Heaters
Key TakeAways / Action Steps | ?'s				Change contribution level back to 3% | Spend more or contribute less | shift funding to another area like Municipal Building renovation.																

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections 50 unless Rplcmnt Yr

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	T	U	V	W	X	Y	Z	AA	AB
2	Cell Frmtng Kd			Input	Calculation	Modification	Linked	< \$0	Note	Output															
3	Grouping Values			Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns				Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027						

4														$=IF((I>=0),((K-L)*(1+M)^N),((K-L))$ $YrsToRplcmnt>=0$ $Rplcmnt*Inftrn^elseK-I$	$=O/NetEstRplcmnt/RplcmntSched$													
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5	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftrnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB
30	2026	221Fire	Air Bags (FA \$16,995-10yrs \$0)	221-42280-580	F43	10	2014	15	3	\$26,226		3%	2029	\$ 28,658		\$ 1,911	\$ 28,137	\$ 28,137	\$ 1,911	\$ -	\$ 30,047	\$ 30,047	\$ 1,911	\$ -	\$ 31,958
31	2026	221Fire	Air Compressor&Fill Station				2019	20	13	\$30,596		3%	2039	\$ 44,931		\$ 2,247	\$ 32,843	\$ 32,843	\$ 2,247	\$ -	\$ 35,089	\$ 35,089	\$ 2,247	\$ -	\$ 37,336
32	2026	221Fire	Bottles (24)	221-42280-580	F76	15	2025	15	14	\$22,906		3%	2040	\$ 34,647		\$ 2,310	\$ 2,310	\$ 2,310	\$ -	\$ 4,620	\$ 4,620	\$ 2,310	\$ -	\$ 6,929	
33	2026	221Fire	Brush Truck	221-42280-550	F62	20	2021	15	10	\$157,353		3%	2036	\$ 211,469		\$ 14,098	\$ 171,451	\$ 171,451	\$ 14,098	\$ -	\$ 185,549	\$ 185,549	\$ 14,098	\$ -	\$ 199,647
34	2026	221Fire	Building	221-42280-500	F14	40	1979	40	-7	\$2,513,272		3%	2019	\$ 2,513,272		\$ 62,832	\$ 2,576,104	\$ 2,576,104	\$ 62,832	\$ -	\$ 2,638,936	\$ 2,638,936	\$ 62,832	\$ -	\$ 2,701,767
35	2026	221Fire	Computer	221-42280-240	NA	NA	2025	5	4	\$900		3%	2030	\$ 1,013		\$ 203	\$ 203	\$ 203	\$ -	\$ 405	\$ 405	\$ 203	\$ -	\$ 608	
36	2026	221Fire	Driflex Suits (2)	221-42280-240	NA	NA	2019	7	0	\$5,026		3%	2026	\$ 5,026	? Extnd Rplcmnt to 20	\$ 718	\$ 5,744	\$ 5,744	\$ 718	\$ (5,026)	\$ 1,436	\$ 1,436	\$ 718	\$ -	\$ 2,154
37	2026	221Fire	Exercise Equipment	221-42280-240	NA	NA	2023	3	0	\$4,244		3%	2026	\$ 4,244		\$ 1,415	\$ 5,659	\$ 5,659	\$ 1,415	\$ (4,244)	\$ 2,829	\$ 2,829	\$ 1,415	\$ -	\$ 4,244
38	2026	221Fire	Firewall	221-42280-240	F70	5	2022	6	2	\$3,934		3%	2028	\$ 4,174		\$ 696	\$ 4,630	\$ 4,630	\$ 696	\$ -	\$ 5,325	\$ 5,325	\$ 696	\$ -	\$ 6,021
39	2026	221Fire	Furniture - Office	221-42280-580	F12	10	2002	20	-4	\$3,388		3%	2022	\$ 3,388		\$ 169	\$ 3,557	\$ 3,557	\$ 169	\$ -	\$ 3,727	\$ 3,727	\$ 169	\$ -	\$ 3,896
40	2026	221Fire	Infrared Heaters	221-42280-580		20	2004	20	-2	\$13,659		3%	2024	\$ 13,659	? Extnd Rplcmnt to 20	\$ 683	\$ 14,342	\$ 14,342	\$ 683	\$ -	\$ 15,025	\$ 15,025	\$ 683	\$ -	\$ 15,708
41	2026	221Fire	Lighting System	221-42280-580	F40	30	2013	20	7	\$16,937		3%	2033	\$ 20,830		\$ 1,042	\$ 17,979	\$ 17,979	\$ 1,042	\$ -	\$ 19,020	\$ 19,020	\$ 1,042	\$ -	\$ 20,062
42	2026	221Fire	Overhead Door Openers (7)	221-42280-580	F60.1	20	2020	20	14	\$6,228		3%	2040	\$ 9,420		\$ 471	\$ 6,699	\$ 6,699	\$ 471	\$ -	\$ 7,170	\$ 7,170	\$ 471	\$ -	\$ 7,641
43	2026	221Fire	Overhead Doors (7)	221-42280-580	F60.2	20	2020	20	14	\$52,451		3%	2040	\$ 79,337		\$ 3,967	\$ 56,418	\$ 56,418	\$ 3,967	\$ -	\$ 60,385	\$ 60,385	\$ 3,967	\$ -	\$ 64,352
44	2026	221Fire	Pagers (30)	221-42280-580	F53	5	2018	10	2	\$22,202		3%	2028	\$ 23,554		\$ 2,355	\$ 24,557	\$ 24,557	\$ 2,355	\$ -	\$ 26,913	\$ 26,913	\$ 2,355	\$ -	\$ 29,268
45	2026	221Fire	Pick-up Grass Rig	221-42280-550	F10	10	2001	20	-5	\$10,609		3%	2021	\$ 10,609	?F350 Crew Truck	\$ 530	\$ 11,139	\$ 11,139	\$ 530	\$ -	\$ 11,670	\$ 11,670	\$ 530	\$ -	\$ 12,200
46	2026	221Fire	PPV Fan (2)	221-42280-580	F25	20	2007	20	1	\$12,360		3%	2027	\$ 12,731	?F25 HVAC Fitness	\$ 637	\$ 12,997	\$ 12,997	\$ 637	\$ -	\$ 13,633	\$ 13,633	\$ 637	\$ (12,731)	\$ 1,539
47	2026	221Fire	Pumper #2	221-42280-550	F35	20	2012	15	1	\$1,143,094	#####	3%	2027	\$ 919,887		\$ 61,326	\$ 1,204,420	\$ 1,204,420	\$ 61,326	\$ -	\$ 1,265,746	\$ 1,265,746	\$ 61,326	\$ (919,887)	\$ 407,185
48	2026	221Fire	Pumper/Rescue Combination	221-42280-550	F46.1	20	2016	15	5	\$1,326,125	#####	3%	2031	\$ 957,705		\$ 63,847	\$ 1,389,972	\$ 1,389,972	\$ 63,847	\$ -	\$ 1,453,819	\$ 1,453,819	\$ 63,847	\$ -	\$ 1,517,666
49	2026	221Fire	Radios - Handheld (cost for 2)	221-42280-240	F37	4	2022	2	-2	\$8,240		3%	2024	\$ 8,240	Cnsdr Making Ops Exp	\$ 4,120	\$ 12,360	\$ 12,360	\$ 4,120	\$ -	\$ 16,480	\$ 16,480	\$ 4,120	\$ -	\$ 20,600
50	2026	221Fire	Radios - Truck (7)	221-42280-580	F67	5	2023	10	7	\$42,070		3%	2033	\$ 51,747		\$ 5,174	\$ 47,244	\$ 47,244	\$ 5,174	\$ -	\$ 52,418	\$ 52,418	\$ 5,174	\$ -	\$ 57,592
51	2026	221Fire	Rescue Struts	221-42280-580	F49	5	2017	15	6	\$8,523		3%	2032	\$ 10,177		\$ 678	\$ 9,201	\$ 9,201	\$ 678	\$ -	\$ 9,880	\$ 9,880	\$ 678	\$ -	\$ 10,558
52	2026	221Fire	Rescue Tools	221-42280-580	F46.2	20	2016	10	0	\$43,709		3%	2026	\$ 43,709	? Included in F46 Pum	\$ 4,371	\$ 48,080	\$ 48,080	\$ 4,371	\$ (43,709)	\$ 8,742	\$ 8,742	\$ 4,371	\$ -	\$ 13,113
53	2026	221Fire	Roof	221-42280-500	F54	20	2018	25	17	\$46,988		3%	2043	\$ 77,664		\$ 3,107	\$ 50,095	\$ 50,095	\$ 3,107	\$ -	\$ 53,201	\$ 53,201	\$ 3,107	\$ -	\$ 56,308
54	2026	221Fire	SCBA Air Packs(12)	221-42280-580	F75	15	2025	15	14	\$87,798		3%	2040	\$ 132,802		\$ 8,853	\$ 8,853	\$ 8,853	\$ 8,853	\$ -	\$ 17,707	\$ 17,707	\$ 8,853	\$ -	\$ 26,560
55	2026	221Fire	Service Doors (3)	221-42280-580	F60	20	2020	20	14	\$9,616		3%	2040	\$ 14,545		\$ 727	\$ 10,343	\$ 10,343	\$ 727	\$ -	\$ 11,071	\$ 11,071	\$ 727	\$ -	\$ 11,798
56	2026	221Fire	Tanker # 1	221-42280-550			1998	15	7	\$98,345		3%	2033	\$ 120,952	*Rplcmnt from 2013 to	\$ 8,063	\$ 106,408	\$ 106,408	\$ 8,063	\$ -	\$ 114,472	\$ 114,472	\$ 8,063	\$ -	\$ 122,535
57	2026	221Fire	Tanker # 2 UPDATES	221-42280-550	F15 | F71	10	2024	15	13	\$20,600		3%	2039	\$ 30,252		\$ 2,017	\$ 22,617	\$ 22,617	\$ 2,017	\$ -	\$ 24,634	\$ 24,634	\$ 2,017	\$ -	\$ 26,650
58	2026	221Fire	Thermal Image Camera (2)	221-42280-580	F52	5	2018	10	2	\$20,762		3%	2028	\$ 22,026		\$ 2,203	\$ 22,965	\$ 22,965	\$ 2,203	\$ -	\$ 25,167	\$ 25,167	\$ 2,203	\$ -	\$ 27,370
59	2026	221Fire	Tuckpointing	221-42280-401	NA	NA	2005	20	-1	\$48,080		3%	2028	\$ 48,080	*Rplcmnt from 2025 to	\$ 2,404	\$ 50,484	\$ 50,484	\$ 2,404	\$ -	\$ 52,888	\$ 52,888	\$ 2,404	\$ -	\$ 55,292
60	2026	221Fire	UTV	221-42280-580	F55	10	2018	15	7	\$36,060		3%	2033	\$ 44,349		\$ 2,957	\$ 39,017	\$ 39,017	\$ 2,957	\$ -	\$ 41,973	\$ 41,973	\$ 2,957	\$ -	\$ 44,930
61	2026	221Fire	Collection Full Value														\$ 5,996,826	\$ 5,996,826	\$ 266,129	\$ (52,979)	\$ 6,209,975	\$ 6,209,975	\$ 266,129	\$ (932,618)	\$ 5,543,487

2026 221Fire Capital Goods Collection Replacement Value | Reserve Fund Cash Balance Projection | Funding Level Summary

63	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftrnEst	RplcmntYr *OvrdifPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB				
64	2026	221Fire	Collection Replacement Value Projections														\$ 5,996,826	\$ 5,996,826	\$ 266,129	\$ (52,979)	\$ 6,209,975	\$ 6,209,975	\$ 266,129	\$ (932,618)	\$ 5,543,487				
65	2026	221Fire	TurnOut Gear 4 Sets Yr 221-42280-580							\$ (16,126)		3%			2027 Move to Ops 220-240					\$ (16,126)					\$ (16,610)				
66	2026	221Fire	Operations Bdgtd Contribution 220-734/221-39216							\$47,741		3%							\$ 47,425				\$ 48,848						
67	2026	221Fire	Donations | Pull Tab Revenue 221-42280-36230							\$120,000		3%							\$ 123,600				\$ 127,308						
68	2026	221Fire	Cash Balance Projections														\$ 916,782	\$ 916,782	\$ 171,025	\$ (69,105)	\$ 1,018,702	\$ 1,018,702	\$ 176,156	\$ (949,227)	\$ 245,630				
69	2026	221Fire	Actual Reserve Fund Balance														\$ 974,387												
70	2026	221Fire	Actual to Projected Over / (Under)														\$ 57,605	\$ (916,782)				\$ (1,018,702)							
71	2026	221Fire	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost														15%	15%			16%	16%							4%
72	2026	221Fire	Ops & Dntn Funding % of Annl Rplcmnt Value Contrbntn to Maintain Collection.																64%				66%						
73	2026	221Fire	Operations / Levy Contribution % of Replcmnt Value Annual Addition																	18%			18%						
74	2026	221Fire	Pull Tab Contribution % of Replcmnt Value Annual Addition																	46%			48%						
75	2026	221Fire	Cash Balance Projections														\$ 916,782	\$ 916,782	\$ 171,025	\$ (69,105)	\$ 1,018,702	\$ 1,018,702	\$ 176,156	\$ (949,227)	\$ 245,630				

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																									
50 unless Rplcmnt Yr																									
Cell Frmtng Kd		Input	Calculation	Modification	Linked	< \$0	Note	Output																	
Grouping Values		Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns							Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027					
											$=IF((I>=0),((K-L)*(1+M)^N),((K-L))$ $YrsToRplcmnt>=0$ $Rplcmnt*Inftrn^elseK-I$ $=O/NetEstRplcmnt/RplcmntSched$														
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftrnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB	
2026	231AMB	AED (2)	231-42270-580	A24	10	2015	15	4	\$54,636		3%	2030	\$ 61,493		\$ 4,100	\$ 58,736	\$ 58,736	\$ 4,100	\$ -	\$ 62,835	\$ 62,835	\$ 4,100	\$ -	\$ 66,935	
2026	231AMB	Ambulance - 2014	231-42270-550	A23	10	2015	10	-1	\$295,036	#####	3%	2026	\$ 275,036	*Rplcmnt from 2025 t	\$ 27,504	\$ 322,540	\$ 322,540	\$ 27,504	\$ (275,036)	\$ 75,007	\$ 75,007	\$ 27,504	\$ -	\$ 102,511	
2026	231AMB	Ambulance 2023 F550	231-42270-550	A36	10	2024	10	8	\$295,036	#####	3%	2034	\$ 348,407		\$ 34,841	\$ 329,877	\$ 329,877	\$ 34,841	\$ -	\$ 364,717	\$ 364,717	\$ 34,841	\$ -	\$ 399,558	
2026	231AMB	Carpet (42 sq yds)	231-42270-580	NA	25	2002	23	-1	\$711		3%	2026	\$ 711	*Rplcmnt from 2025 t	\$ 31	\$ 742	\$ 742	\$ 31	\$ (711)	\$ 62	\$ 62	\$ 31	\$ -	\$ 93	
2026	231AMB	Computers - Office	231-42270-240	NA	0	2023	5	2	\$2,404		3%	2028	\$ 2,550		\$ 510	\$ 2,914	\$ 2,914	\$ 510	\$ -	\$ 3,424	\$ 3,424	\$ 510	\$ -	\$ 3,934	
2026	231AMB	Concrete Parking Pad	231-42270-580	A12	20	2007	25	6	\$6,153		3%	2032	\$ 7,347		\$ 294	\$ 6,447	\$ 6,447	\$ 294	\$ -	\$ 6,741	\$ 6,741	\$ 294	\$ -	\$ 7,035	
2026	231AMB	Cot	231-42270-580	A14 22 35	10	2021	15	10	\$37,153		3%	2036	\$ 49,931		\$ 3,329	\$ 40,482	\$ 40,482	\$ 3,329	\$ -	\$ 43,810	\$ 43,810	\$ 3,329	\$ -	\$ 47,139	
2026	231AMB	Cot	231-42270-580	A14 22 35	10	2021	15	10	\$37,153		3%	2036	\$ 49,931		\$ 3,329	\$ 40,482	\$ 40,482	\$ 3,329	\$ -	\$ 43,810	\$ 43,810	\$ 3,329	\$ -	\$ 47,139	
2026	231AMB	Desk Chair	231-42270-240	NA	0	2022	7	3	\$637		3%	2029	\$ 696		\$ 99	\$ 736	\$ 736	\$ 99	\$ -	\$ 836	\$ 836	\$ 99	\$ -	\$ 935	
2026	231AMB	LUCAS	231-42270-580	A29	5	2016	15	5	\$20,215		3%	2031	\$ 23,435		\$ 1,562	\$ 21,777	\$ 21,777	\$ 1,562	\$ -	\$ 23,340	\$ 23,340	\$ 1,562	\$ -	\$ 24,902	
2026	231AMB	LUCAS II	231-42270-580	A31	5	2020	15	9	\$20,215		3%	2035	\$ 26,376		\$ 1,758	\$ 21,973	\$ 21,973	\$ 1,758	\$ -	\$ 23,732	\$ 23,732	\$ 1,758	\$ -	\$ 25,490	
2026	231AMB	Office Desk & Credenza	231-42270-240	NA	0	2025	15	14	\$3,501		3%	2040	\$ 5,296		\$ 353	\$ 353	\$ 353	\$ -	\$ 706	\$ 706	\$ 353	\$ -	\$ 1,059		
2026	231AMB	Overhead Door Opener (2)	231-42270-240	NA	0	2002	23	-1	\$765		3%	2026	\$ 765		\$ 33	\$ 798	\$ 798	\$ 33	\$ (765)	\$ 67	\$ 67	\$ 33	\$ -	\$ 100	
2026	231AMB	Overhead Doors (2)	231-42270-580	NA	25	2002	23	-1	\$4,043		3%	2026	\$ 4,043		\$ 176	\$ 4,219	\$ 4,219	\$ 176	\$ (4,043)	\$ 352	\$ 352	\$ 176	\$ -	\$ 527	
2026	231AMB	Pagers (5 each purchase)	231-42270-240	A25	0	2021	6	1	\$3,077		3%	2027	\$ 3,169		\$ 528	\$ 3,605	\$ 3,605	\$ 528	\$ -	\$ 4,133	\$ 4,133	\$ 528	\$ (3,169)	\$ 1,492	
2026	231AMB	Radio - Rig1	231-42270-240	NA	10	2020	10	4	\$3,077		3%	2030	\$ 3,463		\$ 346	\$ 3,423	\$ 3,423	\$ 346	\$ -	\$ 3,769	\$ 3,769	\$ 346	\$ -	\$ 4,115	
2026	231AMB	Radio - Rig2	231-42270-240	NA	10	2024	10	8	\$3,077		3%	2034	\$ 3,898		\$ 390	\$ 3,467	\$ 3,467	\$ 390	\$ -	\$ 3,857	\$ 3,857	\$ 390	\$ -	\$ 4,246	
2026	231AMB	Radios - PRTBLE2 ?4APX	231-42270-580	A21	4	2014	15	3	\$12,308		3%	2029	\$ 13,449		\$ 897	\$ 13,205	\$ 13,205	\$ 897	\$ -	\$ 14,101	\$ 14,101	\$ 897	\$ -	\$ 14,998	
2026	231AMB	Response Vhcl w lghtbr & ltrng	231-42270-550		10	2025	1	0	\$1		3%	2026	\$ 1		\$ 1	\$ 1	\$ 1	\$ (1)	\$ 1	\$ 1	\$ 1	\$ -	\$ 2		
2026	231AMB	Roof	231-42270-580		20	2002	20	-4	\$13,580		3%	2030	\$ 13,580	*Rplcmnt from 2022 t	\$ 679	\$ 14,259	\$ 14,259	\$ 679	\$ -	\$ 14,938	\$ 14,938	\$ 679	\$ -	\$ 15,617	
2026	231AMB	Service Door (2)	231-42270-240		23	2002	23	-1	\$2,076		3%	2026	\$ 2,076	*Rplcmnt from 2025 t	\$ 90	\$ 2,166	\$ 2,166	\$ 90	\$ (2,076)	\$ 181	\$ 181	\$ 90	\$ -	\$ 271	
2026	231AMB	Stair Chair (2)	231-42270-240	A16	10	2009	20	3	\$14,752		3%	2029	\$ 16,120		\$ 806	\$ 15,558	\$ 15,558	\$ 806	\$ -	\$ 16,364	\$ 16,364	\$ 806	\$ -	\$ 17,170	
2026	231AMB	Window Treatment (4)	231-42270-240		23	2002	23	-1	\$1,748		3%	2026	\$ 1,748	*Rplcmnt from 2025 t	\$ 76	\$ 1,824	\$ 1,824	\$ 76	\$ (1,748)	\$ 152	\$ 152	\$ 76	\$ -	\$ 228	
2026	231AMB	Wireless Headset1	231-42270-240	A32	5	2021	5	0	\$4,235		3%	2026	\$ 4,235		\$ 847	\$ 5,082	\$ 5,082	\$ 847	\$ (4,235)	\$ 1,694	\$ 1,694	\$ 847	\$ -	\$ 2,541	
2026	231AMB	Wireless Headset2	231-42270-240	A33	5	2021	5	0	\$4,235		3%	2026	\$ 4,235		\$ 847	\$ 5,082	\$ 5,082	\$ 847	\$ (4,235)	\$ 1,694	\$ 1,694	\$ 847	\$ -	\$ 2,541	
2026	231AMB	Collection Full Value														\$ 919,747	\$ 919,747	\$ 83,426	\$ (292,850)	\$ 710,323	\$ 710,323	\$ 83,426	\$ (3,169)	\$ 790,579	
2026	231AMB	Capital Goods Collection Replacement Value | Reserve Fund Balance Projection | Funding Level Summary																							
BdgtYr	Cap Plan	Item	Acct Code	Annual Exp/Rev	InftrnEst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB									
2026	231Amb	Collection Value Projections														\$ 919,747	\$ 919,747	\$ 83,426	\$ (292,850)	\$ 710,323	\$ 710,323	\$ 83,426	\$ (3,169)	\$ 790,579	
2026	231Amb	Major Repair Expense Allowance 230-42270-450					Moved to Operations																		
2026	231Amb	Operations Bdgt Contribution 230-700/231-39201							\$ 50,870								\$ 53,968								
2026	231Amb	Donations | Annual Campaign 231-42270-36230							\$15,000								\$ 15,914								
2026	231Amb	Cash Balance Projections														\$ 86,966	\$ 86,966	\$ 67,846	\$ (292,850)	\$ (138,038)	\$ (138,038)	\$ 69,881	\$ (3,169)	\$ (71,326)	
2026	231Amb	Actual Reserve Fund Balance														\$ 81,884	\$ 81,884								
2026	231Amb	Actual to Projected Over / (Under)														\$ (5,082)	\$ (5,082)			\$ 138,038					
2026	231Amb	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost														9%	9%								
2026	231Amb	Ops & Dntn Funding % of Annl Rplcmnt Value Contrbtrn to Maintain Collection.																81%							
2026	231Amb	Operations / Levy																		63%					
2026	231Amb	Donation | Annual Campaign																		19%					
2026	231Amb	Cash Balance Projections														\$ 86,966	\$ 86,966	\$ 67,846	\$ (292,850)	\$ (138,038)	\$ (138,038)	\$ 69,881	\$ (3,169)	\$ (71,326)	

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections \$0 unless Rplcmnt Yr

1	NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																							
2	Cell Frmtng Kd Input Calculation Modification Linked <\$0 Note Output																							
3	Grouping Values		Row Frmtng Key:Based on Rplcmnt Yr & Budget Year Columns										Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027

4	$=IF((I>=0),((K-L)*(1+M)^J),(K-L))$ $YrsToRplcmnt>=0 Rplcmnt*Inftn^elseK-I$ $"=O/NetEstRplcmnt/RplcmntSched$																
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5	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdfPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB
119	2026	242CD	Needs to be developed.						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
120	2026	242CD	03/2025 Resltn 2025-15 Created Community Development | Staff Model Structure						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
121	2026	242CD	Rsltn 2025-16 Transferred 22,565.29 + Int from 801 Parade Float | Tourism						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
122	2026	242CD	242 Is the offset for 358 Dollar General Interfund Loan						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
123	2026	242CD	Rochester Sales Tax was deposited here						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
124	2026	242CD	Schoenfelder Land Rent is here						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
125	2026	242CD	801 Heritage Bucket was tagged with Haven Wall Maintenance & ROW Creation						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
126	2026	242CD	Haven Wall Maintenance						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
127	2026	242CD	Haven Wall Maintenance						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
128	2026	242CD	Trigger Parade Float						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
129	2026	242CD	Historic Marakers						-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
130	2026	242CD							-2026			3%	0	\$ -		#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
131	2026	242CD	Collection Full Value													#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!

Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary-242CD

133	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdfPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB
134	2026	242CD	Collection Replacement Value Projections														#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	#DIV/0!
135	2026	242CD	Operations Bdgtd Contribution							\$0		3%							\$ -			\$ -			
136	2026	242CD	Schoenfelder Land Rent 242-46630-34301							\$10,000		3%							\$ 10,300			\$ 10,609			
137	2026	242CD	Dollar General TIF 2-5 IFL - 2041 358				15			\$ (297,838)		0%	\$ (297,838)			\$ (19,856)			\$ (19,856)			\$ (19,856)			
138	2026	242CD	Cash Balance Projections														\$ 372,150	\$ 372,150	\$ 10,300	\$ (19,856)	\$ 362,594	\$ 362,594	\$ 10,609	\$ (19,856)	\$ 353,347
139	2026	242CD	Actual Reserve Fund Balance																						
140	2026	242CD	Actual to Projected Over / (Under)														\$ (372,150)	\$ (372,150)				\$ (362,594)			
141	2026	242CD	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost														#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!			#DIV/0!
142	2026	242CD	Ops Funding % of Annl Rplcmnt Value Contrbn to Maintain Collection.														#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!			#DIV/0!
143	2026	242CD	Cash Balance Projections														\$ 372,150	\$ 372,150	\$ 10,300	\$ (19,856)	\$ 362,594	\$ 362,594	\$ 10,609	\$ (19,856)	\$ 353,347

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																																
Cell Frmtng Kd		Input	Calculation	Modification	Linked	< \$0	Note	Output																								
Grouping Values		Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns				Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027															
													=IF((I>=0),((K-L)*(1+M)^N),(K-L))											YrsToRplcmnt>=0 Rplcmnt*Inftn^elseK-L								
													"=O/NetEstrRplcmnt/RplcmntSched																			
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	Annlntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB								
215	2026	611WTR	Booster Station 1 VFD			2017	8	-1	\$ 8,112		4%	2025	\$ 8,112		\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ -	\$ 2,028	\$ 2,028	\$ 1,014	\$ -	\$ 3,042								
216	2026	611WTR	Booster Station 2 VFD			2016	8	-2	\$ 8,112		4%	2024	\$ 8,112		\$ 1,014	\$ 9,126	\$ 9,126	\$ 1,014	\$ -	\$ 10,140	\$ 10,140	\$ 1,014	\$ -	\$ 11,154								
217	2026	611WTR	Booster Station Pump - New			2008	30	12	\$ 16,581		4%	2038	\$ 26,547		\$ 885	\$ 17,466	\$ 17,466	\$ 885	\$ -	\$ 18,351	\$ 18,351	\$ 885	\$ -	\$ 19,236								
218	2026	611WTR	Booster Station Pump - New			2008	30	12	\$ 16,581		4%	2038	\$ 26,547		\$ 885	\$ 17,466	\$ 17,466	\$ 885	\$ -	\$ 18,351	\$ 18,351	\$ 885	\$ -	\$ 19,236								
219	2026	611WTR	Booster Station Pump 1 - Rebuilt			2018	10	2	\$ 2,812		4%	2028	\$ 3,041		\$ 304	\$ 3,116	\$ 3,116	\$ 304	\$ -	\$ 3,420	\$ 3,420	\$ 304	\$ -	\$ 3,724								
220	2026	611WTR	Booster Station Pump 2 - Rebuilt			2018	10	2	\$ 2,812		4%	2028	\$ 3,041		\$ 304	\$ 3,116	\$ 3,116	\$ 304	\$ -	\$ 3,420	\$ 3,420	\$ 304	\$ -	\$ 3,724								
221	2026	611WTR	Fixed Network collectors (Meters) x 4			2017	10	1	\$ 31,583		4%	2027	\$ 32,846		\$ 3,285	\$ 34,867	\$ 34,867	\$ 3,285	\$ -	\$ 38,152	\$ 38,152	\$ 3,285	\$ (32,846)	\$ 8,590								
222	2026	611WTR	Generator - Booster Station			2024	30	28	\$ 144,934		4%	2054	\$ 434,615		\$ 14,487	\$ 159,422	\$ 159,422	\$ 14,487	\$ -	\$ 173,909	\$ 173,909	\$ 14,487	\$ -	\$ 188,396								
223	2026	611WTR	Generator - Well #2			2024	30	28	\$ 84,365		4%	2054	\$ 252,985		\$ 8,433	\$ 92,798	\$ 92,798	\$ 8,433	\$ -	\$ 101,230	\$ 101,230	\$ 8,433	\$ -	\$ 109,663								
224	2026	611WTR	Hillside Watertower Mixer	W86		2025	10	9	\$ 16,654		4%	2035	\$ 23,703		\$ 2,370	\$ 2,370	\$ 2,370	\$ 2,370	\$ -	\$ 4,741	\$ 4,741	\$ 2,370	\$ -	\$ 7,111								
225	2026	611WTR	Hillside Watertower Paint and Refurbish			2008	30	12	\$ 486,720		4%	2038	\$ 779,254		\$ 25,975	\$ 512,695	\$ 512,695	\$ 25,975	\$ -	\$ 538,670	\$ 538,670	\$ 25,975	\$ -	\$ 564,645								
226	2026	611WTR	Hillside Watertower Pump			2024	5	3	\$ 4,013		4%	2029	\$ 4,514		\$ 903	\$ 4,915	\$ 4,915	\$ 903	\$ -	\$ 5,818	\$ 5,818	\$ 903	\$ -	\$ 6,721								
227	2026	611WTR	Hillside WaterTower Wash			2008	20	2	\$ 7,571		4%	2028	\$ 8,189		\$ 409	\$ 7,981	\$ 7,981	\$ 409	\$ -	\$ 8,390	\$ 8,390	\$ 409	\$ -	\$ 8,800								
228	2026	611WTR	Hydrant Upgrades (3 each yr) Make 70groups	601-49400-500	20	2025	1	1	\$ 27,040		4%	2026	\$ 28,122	Consider Making Ops	\$ 28,122	\$ 28,122	\$ 28,122	\$ 28,122	\$ (28,122)	\$ 28,122	\$ 28,122	\$ 28,122	\$ -	\$ 56,243								
229	2026	611WTR	Pick-up Truck 1/2 ton Extended Cab			2022	5	1	\$ 10,383		4%	2027	\$ 10,799		\$ 2,160	\$ 12,543	\$ 12,543	\$ 2,160	\$ -	\$ 14,703	\$ 14,703	\$ 2,160	\$ (10,799)	\$ 6,064								
230	2026	611WTR	Roof on Wellhouses			2010	25	9	\$ 23,038		4%	2035	\$ 32,790		\$ 1,312	\$ 24,350	\$ 24,350	\$ 1,312	\$ -	\$ 25,661	\$ 25,661	\$ 1,312	\$ -	\$ 26,973								
231	2026	611WTR	SCADA System - Software Updates			2023	7	4	\$ 21,632		4%	2030	\$ 25,306		\$ 3,615	\$ 25,247	\$ 25,247	\$ 3,615	\$ -	\$ 28,862	\$ 28,862	\$ 3,615	\$ -	\$ 32,478								
232	2026	611WTR	South Water Reservoir			2022	25	21	\$ 317,990		4%	2047	\$ 724,626		\$ 28,985	\$ 346,975	\$ 346,975	\$ 28,985	\$ -	\$ 375,961	\$ 375,961	\$ 28,985	\$ -	\$ 404,946								
233	2026	611WTR	Trimble (1/2)			2017	10	1	\$ 2,812		4%	2027	\$ 2,925		\$ 292	\$ 3,105	\$ 3,105	\$ 292	\$ -	\$ 3,397	\$ 3,397	\$ 292	\$ (2,925)	\$ 765								
234	2026	611WTR	Utility Billing Software (1/2)			2017	10	1	\$ 11,140		4%	2027	\$ 11,586		\$ 1,159	\$ 12,299	\$ 12,299	\$ 1,159	\$ -	\$ 13,458	\$ 13,458	\$ 1,159	\$ (11,586)	\$ 3,030								
235	2026	611WTR	Water Meters (500 - half of system)			2017	20	11	\$ 295,277		4%	2037	\$ 454,565		\$ 22,728	\$ 318,005	\$ 318,005	\$ 22,728	\$ -	\$ 340,733	\$ 340,733	\$ 22,728	\$ -	\$ 363,462								
236	2026	611WTR	Water Meters for New Development	611-49400-500		2025	1	1	\$ 1,406		4%	2026	\$ 1,462		\$ 1,462	\$ 1,462	\$ 1,462	\$ 1,462	\$ (1,462)	\$ 1,462	\$ 1,462	\$ 1,462	\$ -	\$ 2,925								
237	2026	611WTR	Water Reservoir (200,000 Gallon) Mixer			2024	10	8	\$ 12,979		4%	2034	\$ 17,763		\$ 1,776	\$ 14,755	\$ 14,755	\$ 1,776	\$ -	\$ 16,532	\$ 16,532	\$ 1,776	\$ -	\$ 18,308								
238	2026	611WTR	Water Rsvr (100,000 gal) Mixer-TrrrlrRd			2018	10	2	\$ 12,979		4%	2028	\$ 14,038		\$ 1,404	\$ 14,383	\$ 14,383	\$ 1,404	\$ -	\$ 15,787	\$ 15,787	\$ 1,404	\$ -	\$ 17,191								
239	2026	611WTR	Well #2 - Pump & Motor Service			2016	8	-2	\$ 35,693		4%	2024	\$ 35,693		\$ 4,462	\$ 40,154	\$ 40,154	\$ 4,462	\$ -	\$ 44,616	\$ 44,616	\$ 4,462	\$ -	\$ 49,078								
240	2026	611WTR	Well #2 VFD			2017	8	-1	\$ 8,112		4%	2025	\$ 8,112		\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ -	\$ 2,028	\$ 2,028	\$ 1,014	\$ -	\$ 3,042								
241	2026	611WTR	Well #3 - Pump & Motor Service			2020	8	2	\$ 35,693		4%	2028	\$ 38,605		\$ 4,826	\$ 40,518	\$ 40,518	\$ 4,826	\$ -	\$ 45,344	\$ 45,344	\$ 4,826	\$ -	\$ 50,170								
242	2026	611WTR	Well #3 VFD			2018	8	0	\$ 8,112		4%	2026	\$ 8,112		\$ 1,014	\$ 9,126	\$ 9,126	\$ 1,014	\$ (8,112)	\$ 2,028	\$ 2,028	\$ 1,014	\$ -	\$ 3,042								
243	2026 611WTR 1 Collection Full Value															\$ 1,758,412	\$ 1,758,412	\$ 164,599	\$ (37,696)	\$ 1,885,314	\$ 1,885,314	\$ 164,599	\$ (58,155)	\$ 1,991,758								
244	Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary & Exception Funding-611WTR																															
245	BdgtYr	Cap Plan	Item	Acct Code					Annual Exp/Rev		InftnEst		Comment	Annlntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB									
246	2026	611WTR	Collection Value Projections	SUMIFS											\$ 1,758,412	\$ 1,758,412	\$ 164,599	\$ (37,696)	\$ 1,885,314	\$ 1,885,314	\$ 164,599	\$ (58,155)	\$ 1,991,758									
247	2026	611WTR	Ops (CptlContrib) Bdgtd Trnsfr	601-700|611-39201					\$0		0%																					
248	2026	611WTR	Access | Hook Up Fees	611-37250 | 37251					\$5,500		3%						\$ 5,665				\$ 5,835											
249	2026	611WTR	Cash Balance Projections												\$ (55,824)	\$ (55,824)	\$ 5,665	\$ (37,696)	\$ (87,855)	\$ (87,855)	\$ 5,835	\$ (58,155)	\$ (140,175)									
250	2026	611WTR	Actual Reserve Fund Balance 611																													
251	2026	611WTR	Actual to Projected Over / (Under)												\$ (55,824)	\$ (55,824)			\$ (87,855)	\$ (87,855)			\$ (140,175)									
252	2026	611WTR	Funding Level - Reserve Fund Balance compared to Collection Rplcmnt Cost												-3%					-5%												
253	2026	611WTR	Annual Ops & Dvlpmnt Funding level compared to Full Value Annl Contrbtn to Maintain Collection.														3%															
254	2026	611WTR	Cash Balance Projections												\$ (55,824)	\$ (55,824)	\$ 5,665	\$ (37,696)	\$ (87,855)	\$ (87,855)	\$ 5,835	\$ (58,155)	\$ (140,175)									

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																									
Cell Frmtng Kd		Input	Calculation	Modification	Linked	< \$0	Note	Output	50 unless Rplcmnt Yr																
Grouping Values		Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns							Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027					
=IF((I>=0),((K-L)*(1+M)^J),(K-L))														YrsToRplcmnt>=0 Rplcmnt*Inftn^elseK-L											
"=O/NetEstRplcmnt/RplcmntSched																									
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdfPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB	
321	2026	801CLK	Furniture - Modular Clerks Suite	801-41500	C19	15	2019	20	13	\$ 15,200	3%	2039	\$ 22,322		\$ 1,116	\$ 16,316	\$ 16,316	\$ 1,116	\$ -	\$ 17,432	\$ 17,432	\$ 1,116	\$ -	\$ 18,548	
322	2026	801CLK	Computer - CPU's/Laptops (6)	801-41500-240	NA	NA	2023	4	1	\$ 13,000	3%	2027	\$ 13,390		\$ 3,348	\$ 16,348	\$ 16,348	\$ 3,348	\$ -	\$ 19,695	\$ 19,695	\$ 3,348	\$ (13,390)	\$ 9,653	
323	2026	801CLK	Computer - Monitors (7)	801-41500-240	NA	NA	2020	5	-1	\$ 3,278	3%	2027	\$ 3,278		\$ 656	\$ 3,934	\$ 3,934	\$ 656	\$ -	\$ 4,589	\$ 4,589	\$ 656	\$ (3,278)	\$ 1,967	
324	2026	801CLK	Furniture - Chairs (6)	801-41500-240	NA	NA	2023	10	7	\$ 9,000	3%	2033	\$ 11,069		\$ 1,107	\$ 10,107	\$ 10,107	\$ 1,107	\$ -	\$ 11,214	\$ 11,214	\$ 1,107	\$ -	\$ 12,321	
325	2026	801CLK	Furniture - Community Development	240-46630-240		15	2006	21	1	\$ 9,288	3%	2027	\$ 9,567		\$ 456	\$ 9,744	\$ 9,744	\$ 456	\$ -	\$ 10,199	\$ 10,199	\$ 456	\$ (9,567)	\$ 1,088	
326	2026	801CLK	Furniture - File Cabinets (4) Clerks Suite	801-41500-240	NA	NA	2019	20	13	\$ 3,387	3%	2039	\$ 4,974		\$ 249	\$ 3,636	\$ 3,636	\$ 249	\$ -	\$ 3,884	\$ 3,884	\$ 249	\$ -	\$ 4,133	
327	2026	801CLK	Furniture - Finance Office	801-41500-500	C21	15	2019	20	13	\$ 7,431	3%	2039	\$ 10,913		\$ 546	\$ 7,977	\$ 7,977	\$ 546	\$ -	\$ 8,522	\$ 8,522	\$ 546	\$ -	\$ 9,068	
328	2026	801CLK	Equipment - Folding Machine	801-41500	C28	5	2024	5	3	\$ 9,442	3%	2029	\$ 10,318		\$ 2,064	\$ 11,506	\$ 11,506	\$ 2,064	\$ -	\$ 13,569	\$ 13,569	\$ 2,064	\$ -	\$ 15,633	
329	2026	801CLK	Computers - Ipad's (5)	801-41500-240	NA	NA	2023	5	2	\$ 3,825	3%	2028	\$ 4,058		\$ 812	\$ 4,637	\$ 4,637	\$ 812	\$ -	\$ 5,448	\$ 5,448	\$ 812	\$ -	\$ 6,260	
330	2026	801CLK	Furniture - Administrator	801-41500-500	C08	15	2020	20	14	\$ 7,868	3%	2040	\$ 11,901		\$ 595	\$ 8,463	\$ 8,463	\$ 595	\$ -	\$ 9,058	\$ 9,058	\$ 595	\$ -	\$ 9,653	
331	2026	801CLK	Printers (2) - Group 1 of 3	801-41500-240	NA	NA	2024	3	1	\$ 2,000	3%	2027	\$ 2,060		\$ 687	\$ 2,687	\$ 2,687	\$ 687	\$ -	\$ 3,373	\$ 3,373	\$ 687	\$ (2,060)	\$ 2,000	
332	2026	801CLK	Printers (2) - Group 2 of 3	801-41500-240	NA	NA	2025	3	2	\$ 2,000	3%	2028	\$ 2,122		\$ 707	\$ 707	\$ 707	\$ 707	\$ -	\$ 1,415	\$ 1,415	\$ 707	\$ -	\$ 2,122	
333	2026	801CLK	Printers (2) - Group 3 of 3	801-41500-240	NA	NA	2026	3	3	\$ 2,000	3%	2029	\$ 2,185		\$ 728	\$ 2,728	\$ 2,728	\$ 728	\$ (2,000)	\$ 1,457	\$ 1,457	\$ 728	\$ -	\$ 2,185	
334	2026	801CLK	Software - Fund Acctng Module (not Annl Supp	801-41500-500			1999	30	3	\$ 13,113	3%	2029	\$ 14,329		\$ 478	\$ 13,591	\$ 13,591	\$ 478	\$ -	\$ 14,068	\$ 14,068	\$ 478	\$ -	\$ 14,546	
335	2026	801CLK	Software - Capital Assets Module (not Annl Sup	801-41500-500			1999	30	3	\$ 13,113	3%	2029	\$ 14,329		\$ 478	\$ 13,591	\$ 13,591	\$ 478	\$ -	\$ 14,068	\$ 14,068	\$ 478	\$ -	\$ 14,546	
336	2026	801CLK	Software - Payroll Module (not Annual Support	801-41500-500			1999	30	3	\$ 13,113	3%	2029	\$ 14,329		\$ 478	\$ 13,591	\$ 13,591	\$ 478	\$ -	\$ 14,068	\$ 14,068	\$ 478	\$ -	\$ 14,546	
337	2026	801CLK	Software - Utility Billing Module (not Annl Supp	801-41500-500			1999	30	3	\$ 13,113	3%	2029	\$ 14,329		\$ 478	\$ 13,591	\$ 13,591	\$ 478	\$ -	\$ 14,068	\$ 14,068	\$ 478	\$ -	\$ 14,546	
338	2026	801CLK	Window Blinds (14)	801-41500			2002	35	11	\$ 13,659	3%	2037	\$ 18,907		\$ 540	\$ 14,199	\$ 14,199	\$ 540	\$ -	\$ 14,739	\$ 14,739	\$ 540	\$ -	\$ 15,280	
339	2026	801CLK	Collection Full Value 296:313													\$ 167,349	\$ 167,349	\$ 15,519	\$ (2,000)	\$ 180,869	\$ 180,869	\$ 15,519	\$ (28,295)	\$ 168,093	
340	Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary-801CLK																								
341	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdfPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB
342	2026	801CLK	Collection Full Replacement Value Projections														\$ 167,349	\$ 167,349	\$ 15,519	\$ (2,000)	\$ 180,869	\$ 180,869	\$ 15,519	\$ (28,295)	\$ 168,093
343	2026	801CLK	Operations Bdgtd Contribution 100-41500-711/801-41500-39201								3%								\$ 10,300				\$ 10,609		
344	2026	801CLK	Cash Balance Projections														\$ 40,746	\$ 40,746	\$ 10,300	\$ (2,000)	\$ 49,046	\$ 49,046	\$ 10,609	\$ (28,295)	\$ 31,360
345	2026	801CLK	Actual Reserve Fund Balance																						
346	2026	801CLK	Actual to Projected Over / (Under)														\$ (40,746)	\$ (40,746)				\$ (49,046)			
347	2026	801CLK	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost														24%	24%			27%	27%			19%
348	2026	801CLK	Ops Funding % of Annl Rplcmnt Value Contrbtn to Maintain Collection.																66%			68%			
349	2026	801CLK	Cash Balance Projections														\$ 40,746	\$ 40,746	\$ 10,300	\$ (2,000)	\$ 49,046	\$ 49,046	\$ 10,609	\$ (28,295)	\$ 31,360
350																									
370	2026	801IT	Collection Full Value 226:244														\$ 170,445	\$ 170,445	\$ 27,860	\$ -	\$ 198,305	\$ 198,305	\$ 27,860	\$ (69,174)	\$ 156,991

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																													
Cell Frmtng Kd		Input	Calculation	Modification	Linked	< \$0	Note	Output																					
Grouping Values		Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns							Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027									
														=IF((I>=0),((K-L)*(1+M)^J),(K-L))		YrsToRplcmnt>=0 Rplcmnt*Inftn^elseK-L		=O/NetEstRplcmnt/RplcmntSched											
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB					
351	2026	801IT	Encoder - Granicus	801-49950-240	NA	NA	2023	5	2	\$6,775	3%	2028	\$ 7,188		\$ 1,438	\$ 8,213	\$ 8,213	\$ 1,438	\$ -	\$ 9,650	\$ 9,650	\$ 1,438	\$ -	\$ 11,088					
352	2026	801IT	Firewall - Main Mrki MX95 - Server Room	801-41500 221 6C27 F70 W8	10	2022	5	1	\$16,937		3%	2027	\$ 17,445		\$ 3,489	\$ 20,426	\$ 20,426	\$ 3,489	\$ -	\$ 23,915	\$ 23,915	\$ 3,489	\$ (17,445)	\$ 9,959					
353	2026	801IT	Firewall - WWTP MX67	801-49950-240	NA	NA	2020	5	-1	\$1,694	3%	2027	\$ 1,694		\$ 339	\$ 2,033	\$ 2,033	\$ 339	\$ -	\$ 2,372	\$ 2,372	\$ 339	\$ (1,694)	\$ 1,016					
354	2026	801IT	Network Switch - Top SW1 MS210-24P | W L&L	801-41500	C25	10	2020	6	0	\$6,738	3%	2027	\$ 6,738		\$ 1,123	\$ 7,861	\$ 7,861	\$ 1,123	\$ -	\$ 8,984	\$ 8,984	\$ 1,123	\$ (6,738)	\$ 3,369					
355	2026	801IT	Network Switch - Bottom SW2 MS210-24P | W	801-41500	C25	10	2020	6	0	\$6,739	3%	2027	\$ 6,739		\$ 1,123	\$ 7,862	\$ 7,862	\$ 1,123	\$ -	\$ 8,985	\$ 8,985	\$ 1,123	\$ (6,739)	\$ 3,370					
356	2026	801IT	Network Switch - Training 220 MR33	801-41500	C25	10	2020	6	0	\$6,739	3%	2027	\$ 6,739		\$ 1,123	\$ 7,862	\$ 7,862	\$ 1,123	\$ -	\$ 8,985	\$ 8,985	\$ 1,123	\$ (6,739)	\$ 3,370					
357	2026	801IT	Network Switch - Training CW-IDF-SW1 MS120	801-41500	C25	10	2020	6	0	\$2,185	3%	2027	\$ 2,185		\$ 364	\$ 2,549	\$ 2,549	\$ 364	\$ -	\$ 2,913	\$ 2,913	\$ 364	\$ (2,185)	\$ 1,093					
358	2026	801IT	Server - Hpyer V16 ProLiant ML 350 | W LICEN	801-49950-500	T01	5	2023	5	2	\$23,297	3%	2028	\$ 24,716		\$ 4,943	\$ 28,240	\$ 28,240	\$ 4,943	\$ -	\$ 33,183	\$ 33,183	\$ 4,943	\$ -	\$ 38,126					
359	2026	801IT	Wireless Access Point MR36 | Lower Level	801-49950-240	NA	NA	2024	3	1	\$1,694	3%	2027	\$ 1,745		\$ 582	\$ 2,276	\$ 2,276	\$ 582	\$ -	\$ 2,857	\$ 2,857	\$ 582	\$ (1,745)	\$ 1,694					
360	2026	801IT	Wireless Access Point MR36 | CnclChmbr /CC	801-49950-240	NA	NA	2024	3	1	\$1,694	3%	2027	\$ 1,745		\$ 582	\$ 2,276	\$ 2,276	\$ 582	\$ -	\$ 2,857	\$ 2,857	\$ 582	\$ (1,745)	\$ 1,694					
361	2026	801IT	Wireless Access Point MX68 | Public Works	801-49950-240	NA	NA	2023	4	1	\$1,694	3%	2027	\$ 1,745		\$ 436	\$ 2,130	\$ 2,130	\$ 436	\$ -	\$ 2,566	\$ 2,566	\$ 436	\$ (1,745)	\$ 1,258					
362	2026	801IT	Wireless Access Point MR28 | Public Works?FI	801-49950-240	NA	NA	2023	4	1	\$1,694	3%	2027	\$ 1,745		\$ 436	\$ 2,130	\$ 2,130	\$ 436	\$ -	\$ 2,566	\$ 2,566	\$ 436	\$ (1,745)	\$ 1,258					
363	2026	801IT	Wireless Access Point MR36 | ClerksOffice222	801-49950-240	NA	NA	2023	4	1	\$1,694	3%	2027	\$ 1,745		\$ 436	\$ 2,130	\$ 2,130	\$ 436	\$ -	\$ 2,566	\$ 2,566	\$ 436	\$ (1,745)	\$ 1,258					
364	2026	801IT	Wireless Access Point MR33 | Amb Grg	801-49950-240	NA	NA	2020	4	-2	\$1,694	3%	2027	\$ 1,694		\$ 424	\$ 2,118	\$ 2,118	\$ 424	\$ -	\$ 2,541	\$ 2,541	\$ 424	\$ (1,694)	\$ 1,271					
365	2026	801IT	Wireless Access Point MR20 | WWTP	801-49950-240	NA	NA	2020	4	-2	\$1,694	3%	2027	\$ 1,694		\$ 424	\$ 2,118	\$ 2,118	\$ 424	\$ -	\$ 2,541	\$ 2,541	\$ 424	\$ (1,694)	\$ 1,271					
366	2026	801IT	Wireless Access Point MX64 Firehall	801-49950-240	NA	NA	2015	4	-7	\$1,694	3%	2027	\$ 1,694		\$ 424	\$ 2,118	\$ 2,118	\$ 424	\$ -	\$ 2,541	\$ 2,541	\$ 424	\$ (1,694)	\$ 1,271					
367	2026	801IT	License Renewals | Srvrs | WAP	801-49950-435	NA	NA	2024	3	1	\$13,425	3%	2027	\$ 13,828		\$ 4,609	\$ 18,034	\$ 18,034	\$ 4,609	\$ -	\$ 22,644	\$ 22,644	\$ 4,609	\$ (13,828)	\$ 13,425					
368	2026	801IT	Telephone System		M23	10	2020	15	9	\$29,504	3%	2035	\$ 38,496		\$ 2,566	\$ 32,070	\$ 32,070	\$ 2,566	\$ -	\$ 34,637	\$ 34,637	\$ 2,566	\$ -	\$ 37,203					
369	2026	801IT	Website Refresh (Hstng Optns)			2020	5	-1	\$15,000		3%	2030	\$ 15,000		\$ 3,000	\$ 18,000	\$ 18,000	\$ 3,000	\$ -	\$ 21,000	\$ 21,000	\$ 3,000	\$ -	\$ 24,000					
370	2026	801IT	Collection Full Value 226:244													\$ 170,445	\$ 170,445	\$ 27,860	\$ -	\$ 198,305	\$ 198,305	\$ 27,860	\$ (69,174)	\$ 156,991					
371	Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary-801IT																												
372	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdifPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB				
373	2026	801IT	Collection Replacement Value Projections													\$ 170,445	\$ 170,445	\$ 27,860	\$ -	\$ 198,305	\$ 198,305	\$ 27,860	\$ (69,174)	\$ 156,991					
374	2026	801IT	Operations Bdgt Contribution 801-49950-39204 From 727's Clerk&PD 15% | StrtFDAMB CD 5% | WtrWW 20% Grbg 10%													3%			\$ 25,570				\$ 26,337						
375	2026	801IT	Cash Balance Projections													\$ 33,612	\$ 33,612	\$ 25,570	\$ -	\$ 59,182	\$ 59,182	\$ 26,337	\$ (69,174)	\$ 16,345					
376	2026	801IT	Actual Reserve Fund Balance																										
377	2026	801IT	Actual to Projected Over / (Under)													\$ (33,612)	\$ (33,612)					\$ (59,182)							
378	2026	801IT	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost													20%	20%				30%	30%							10%
379	2026	801IT	Ops Funding % of Annl Rplcmnt Value Contrbntn to Maintain Collection.																92%							95%			
380	2026	801IT	Cash Balance Projections													\$ 33,612	\$ 33,612	\$ 25,570	\$ -	\$ 59,182	\$ 59,182	\$ 26,337	\$ (69,174)	\$ 16,345					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	T	U	V	W	X	Y	Z	AA	AB			
1	NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																											
2	50 unless Rplcmnt Yr																											
3	Grouping Values			Row Frmtng Key:Based on Rplcmnt Yr & Budget Year Columns										Due for Rplcmnt RplcmntYr=BdgtYr		Next Year Rplcmnt RplcmntYr=BdgtYr+1		Rplcmnt Past Due RplcmntYr<BdgtYr		2025	2026	2026	2026	2026	2027	2027	2027	2027
4	$=IF((I>=0),((K-L)*(1+M)^J),((K-L))$ $YrsToRplcmnt>=0 Rplcmnt*Infntn^elseK-L$ $=O/NetEstRplcmnt/RplcmntSched$																											
5	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InfntnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB			
382	2026	801MB	Building-Renovation	801-41940-580	M06	40	2002	40	16	\$850,000		3%	2042	\$ 1,364,000		\$ 34,100	\$ 884,100	\$ 884,100	\$ 34,100	\$ -	\$ 918,200	\$ 918,200	\$ 34,100	\$ -	\$ 952,300			
383	2026	801MB	Bathroom (Sr Room) Remodel	801-41940-580	M18	20	2015	20	9	\$8,000		3%	2035	\$ 10,438		\$ 522	\$ 8,522	\$ 8,522	\$ 522	\$ -	\$ 9,044	\$ 9,044	\$ 522	\$ -	\$ 9,566			
384	2026	801MB	Blinds-Upper Level (13) North	801-41940-580		20	2002	30	6	\$10,692		3%	2032	\$ 12,767		\$ 426	\$ 11,118	\$ 11,118	\$ 426	\$ -	\$ 11,543	\$ 11,543	\$ 426	\$ -	\$ 11,969			
385	2026	801MB	Carpet-Upper Level (450sqyd) North	801-41940-580		25	2002	25	1	\$5,402		3%	2027	\$ 5,564		\$ 223	\$ 5,625	\$ 5,625	\$ 223	\$ -	\$ 5,847	\$ 5,847	\$ 223	\$ (5,564)	\$ 506			
386	2026	801MB	CmmntyDev-Desk&Hutch(P&Z)	242-46630-500	M07	15	2006	25	5	\$5,000		3%	2031	\$ 5,796		\$ 232	\$ 5,232	\$ 5,232	\$ 232	\$ -	\$ 5,464	\$ 5,464	\$ 232	\$ -	\$ 5,696			
387	2026	801MB	CmmntyDev-EDA Frntr Suite	242-46630-500	M08	15	2006	25	5	\$5,000		3%	2031	\$ 5,796		\$ 232	\$ 5,232	\$ 5,232	\$ 232	\$ -	\$ 5,464	\$ 5,464	\$ 232	\$ -	\$ 5,696			
388	2026	801MB	Council Chambers-Table	801-41940-580		25	2002	25	1	\$22,510		3%	2027	\$ 23,185		\$ 927	\$ 23,437	\$ 23,437	\$ 927	\$ -	\$ 24,365	\$ 24,365	\$ 927	\$ (23,185)	\$ 2,107			
389	2026	801MB	Council Chambers-Chairs (11)	801-41940-580	M05	25	2002	25	1	\$7,203		3%	2027	\$ 7,419		\$ 297	\$ 7,500	\$ 7,500	\$ 297	\$ -	\$ 7,797	\$ 7,797	\$ 297	\$ (7,419)	\$ 674			
390	2026	801MB	Council Gallery Chairs (24)	801-41940-580	M11	10	2007	20	1	\$2,364		3%	2027	\$ 2,435		\$ 122	\$ 2,486	\$ 2,486	\$ 122	\$ -	\$ 2,607	\$ 2,607	\$ 122	\$ (2,435)	\$ 294			
391	2026	801MB	Fillmore CR-Table	801-41940-580	M01	15	2002	25	1	\$2,701		3%	2027	\$ 2,782		\$ 111	\$ 2,812	\$ 2,812	\$ 111	\$ -	\$ 2,924	\$ 2,924	\$ 111	\$ (2,782)	\$ 253			
392	2026	801MB	Fillmore CR-Chairs (10)	801-41940-580	M09	10	2007	20	1	\$6,528		3%	2027	\$ 6,724		\$ 336	\$ 6,864	\$ 6,864	\$ 336	\$ -	\$ 7,200	\$ 7,200	\$ 336	\$ (6,724)	\$ 813			
393	2026	801MB	Front Steps	801-41940-580	M19	20	2016	20	10	\$40,000		3%	2036	\$ 53,757		\$ 2,688	\$ 42,688	\$ 42,688	\$ 2,688	\$ -	\$ 45,376	\$ 45,376	\$ 2,688	\$ -	\$ 48,063			
394	2026	801MB	Furnace #1-Bsmnt West	801-41940-580		25	2002	25	1	\$6,753		3%	2027	\$ 6,956		\$ 278	\$ 7,031	\$ 7,031	\$ 278	\$ -	\$ 7,309	\$ 7,309	\$ 278	\$ (6,956)	\$ 632			
395	2026	801MB	Furnace #2-Bsmnt Museum	801-41940-580		25	2002	25	1	\$6,753		3%	2027	\$ 6,956		\$ 278	\$ 7,031	\$ 7,031	\$ 278	\$ -	\$ 7,309	\$ 7,309	\$ 278	\$ (6,956)	\$ 632			
396	2026	801MB	Furnace #3-Mayors Wing	801-41940-580		25	1995	25	-6	\$6,753		3%	2020	\$ 6,753		\$ 270	\$ 7,023	\$ 7,023	\$ 270	\$ -	\$ 7,293	\$ 7,293	\$ 270	\$ -	\$ 7,563			
397	2026	801MB	Generator - MB	801-41940-580	M15	20	2012	20	6	\$60,000		3%	2032	\$ 71,643		\$ 3,582	\$ 63,582	\$ 63,582	\$ 3,582	\$ -	\$ 67,164	\$ 67,164	\$ 3,582	\$ -	\$ 70,746			
398	2026	801MB	HVAC-Boiler - Garage Flr	801-41940-580		25	2002	25	1	\$3,939		3%	2027	\$ 4,057		\$ 162	\$ 4,101	\$ 4,101	\$ 162	\$ -	\$ 4,264	\$ 4,264	\$ 162	\$ (4,057)	\$ 369			
399	2026	801MB	HVAC-RTU#1-2002 Addtn	801-41940-580		15	2002	25	1	\$11,255		3%	2027	\$ 11,593		\$ 464	\$ 11,719	\$ 11,719	\$ 464	\$ -	\$ 12,182	\$ 12,182	\$ 464	\$ (11,593)	\$ 1,053			
400	2026	801MB	HVAC-RTU#2-Senior Room	801-41940-580		15	1995	25	-6	\$11,255		3%	2020	\$ 11,255		\$ 450	\$ 11,705	\$ 11,705	\$ 450	\$ -	\$ 12,155	\$ 12,155	\$ 450	\$ -	\$ 12,606			
401	2026	801MB	HVAC-RTU#3-Council Chambers	801-41940-580	M24	15	2023	20	17	\$11,255		3%	2043	\$ 18,603		\$ 930	\$ 12,185	\$ 12,185	\$ 930	\$ -	\$ 13,115	\$ 13,115	\$ 930	\$ -	\$ 14,045			
402	2026	801MB	HVAC-RTU#4-Combine w 3	801-41940-580		15	2023	20	17	\$11,255		3%	2043	\$ 18,603		\$ 930	\$ 12,185	\$ 12,185	\$ 930	\$ -	\$ 13,115	\$ 13,115	\$ 930	\$ -	\$ 14,045			
403	2026	801MB	HVAC-RTU#5-Front Clerk Office	801-41940-580		15	2018	20	12	\$11,255		3%	2038	\$ 16,047		\$ 802	\$ 12,057	\$ 12,057	\$ 802	\$ -	\$ 12,860	\$ 12,860	\$ 802	\$ -	\$ 13,662			
404	2026	801MB	HVAC-RTU#6-Back Admin Office	801-41940-580		15	2017	20	11	\$11,255		3%	2037	\$ 15,580		\$ 779	\$ 12,034	\$ 12,034	\$ 779	\$ -	\$ 12,813	\$ 12,813	\$ 779	\$ -	\$ 13,592			
405	2026	801MB	Mayors Office-Desk & Chair	801-41940-580	M03	15	1998	30	2	\$4,502		3%	2028	\$ 4,776		\$ 159	\$ 4,661	\$ 4,661	\$ 159	\$ -	\$ 4,820	\$ 4,820	\$ 159	\$ -	\$ 4,980			
406	2026	801MB	Olmsted CR-Table	801-41940-580	M02	15	1998	30	2	\$2,701		3%	2028	\$ 2,865		\$ 96	\$ 2,797	\$ 2,797	\$ 96	\$ -	\$ 2,892	\$ 2,892	\$ 96	\$ -	\$ 2,988			
407	2026	801MB	Olmsted CR-Chairs (6)	801-41940-580	M10	10	2007	20	1	\$3,939		3%	2027	\$ 4,057		\$ 203	\$ 4,142	\$ 4,142	\$ 203	\$ -	\$ 4,345	\$ 4,345	\$ 203	\$ (4,057)	\$ 490			
408	2026	801MB	Paining - Common Areas	801-41940-580		25	2001	25	0	\$13,506		3%	2026	\$ 13,506		\$ 540	\$ 14,046	\$ 14,046	\$ 540	\$ (13,506)	\$ 1,080	\$ 1,080	\$ 540	\$ -	\$ 1,621			
409	2026	801MB	Clerk Reception Counter	801-41940-580	M22	15	2020	15	9	\$10,000		3%	2035	\$ 13,048		\$ 870	\$ 10,870	\$ 10,870	\$ 870	\$ -	\$ 11,740	\$ 11,740	\$ 870	\$ -	\$ 12,610			
410	2026	801MB	Roof Section A	801-41940-580		20	2013	16	3	\$83,288		3%	2029	\$ 91,011		\$ 5,688	\$ 88,976	\$ 88,976	\$ 5,688	\$ -	\$ 94,664	\$ 94,664	\$ 5,688	\$ -	\$ 100,353			
411	2026	801MB	Roof Section B	801-41940-580		20	2008	21	3	\$74,284		3%	2029	\$ 81,172		\$ 3,865	\$ 78,149	\$ 78,149	\$ 3,865	\$ -	\$ 82,015	\$ 82,015	\$ 3,865	\$ -	\$ 85,880			
412	2026	801MB	Roof Section C	801-41940-580		20	2008	21	3	\$51,773		3%	2029	\$ 56,574		\$ 2,694	\$ 54,467	\$ 54,467	\$ 2,694	\$ -	\$ 57,161	\$ 57,161	\$ 2,694	\$ -	\$ 59,855			
413	2026	801MB	Roof Section D	801-41940-580		20	2018	20	12	\$6,078		3%	2038	\$ 8,666		\$ 433	\$ 6,511	\$ 6,511	\$ 433	\$ -	\$ 6,945	\$ 6,945	\$ 433	\$ -	\$ 7,378			
414	2026	801MB	Tables-(10) Folding Sr/Common Area	801-41940-580		10	2020	10	4	\$1,000		3%	2030	\$ 1,126		\$ 113	\$ 1,113	\$ 1,113	\$ 113	\$ -	\$ 1,225	\$ 1,225	\$ 113	\$ -	\$ 1,338			
415	2026	801MB	TelephoneSyst.-Avaya	801-41940-580	M23	10	2020	10	4	\$30,000		3%	2030	\$ 33,765	Move to 801IT	\$ 3,377	\$ 33,377	\$ 33,377	\$ 3,377	\$ -	\$ 36,753	\$ 36,753	\$ 3,377	\$ -	\$ 40,130			
416	2026	801MB	Toilet Fixture Mntnc (8.5)	801-41940-580		25	2001	25	0	\$5,177		3%	2026	\$ 5,177		\$ 207	\$ 5,384	\$ 5,384	\$ 207	\$ (5,177)	\$ 414	\$ 414	\$ 207	\$ -	\$ 621			
417	2026	801MB	Tuckpointing	801-41940-580		30	2001	30	5	\$131,685		3%	2031	\$ 152,659		\$ 5,089	\$ 136,774	\$ 136,774	\$ 5,089	\$ -	\$ 141,862	\$ 141,862	\$ 5,089	\$ -	\$ 146,951			
418	2026	801MB	Windows - Upper Level (27)	801-41940-580		25	2002	25	1	\$25,099		3%	2027	\$ 25,852		\$ 1,034	\$ 26,133	\$ 26,133	\$ 1,034	\$ -	\$ 27,167	\$ 27,167	\$ 1,034	\$ (25,852)	\$ 2,349			
419	2026	801MB	Collection Full Value														\$ 1,633,669	\$ 1,633,669	\$ 73,509	\$ (18,683)	\$ 1,688,495	\$ 1,688,495	\$ 73,509	\$ (107,579)	\$ 1,654,424			
420	Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary-801MB																											
421	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InfntnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB			
422	2026	801MB	Collection Replacement Value Projections														\$ 1,633,669	\$ 1,633,669	\$ 73,509	\$ (18,683)	\$ 1,688,495	\$ 1,688,495	\$ 73,509	\$ (107,579)	\$ 1,654,424			
423	2026	801MB	Operations Bdgtd Contribution 100-41940-730/801-41940-39220									3%								\$ 31,127				\$ 32,061				
424	2026	801MB	Cash Balance Projections														\$ 152,253	\$ 152,253	\$ 31,127	\$ (18,683)	\$ 164,697	\$ 164,697	\$ 32,061	\$ (107,579)	\$ 89,178			
425	2026	801MB	Actual Reserve Fund Balance																									
426	2026	801MB	Actual to Projected Over / (Under)															\$ (152,253)	\$ (152,253)					\$ (164,697)				
427	2026	801MB	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost														9%	9%				10%	10%			5%		
428	2026	801MB	Ops Funding % of Annl Rplcmnt Value Contrbtn to Maintain Collection.																									
429	2026	801MB	Cash Balance Projections															\$ 152,253	\$ 152,253	\$ 31,127	\$ (18,683)	\$ 164,697	\$ 164,697	\$ 32,061	\$ (107,579)	\$ 89,178		

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections 50 unless Rplcmnt Yr

1	NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																								
2	Cell Frmtng Kd Input Calculation Modification Linked <\$0 Note Output																								
3	Row Frmtng Key:Based on Rplcmnt Yr & Budget Year Columns													2025				2026				2027			

4	$=IF((I>=0),((K-L)*(1+M)^J),(K-L))$ $YrsToRplcmnt>=0$ $Rplcmnt*Inftn^elseK-I$													2025				2026				2027			
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BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdfPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB
431	2026	801PD	Bldng | Grg Doors & Opnrs (2)	801-42110-501		2002	25	1	\$ 13,506		3%	2027	\$ 13,911		\$ 556	\$ 14,063	\$ 14,063	\$ 556	\$ -	\$ 14,619	\$ 14,619	\$ 556	\$ (13,911)	\$ 1,264
432	2026	801PD	Bldng | Prkng Imprvmts - Gnrl	801-42110-501		2007	25	6	\$ 12,830		3%	2032	\$ 15,320		\$ 613	\$ 13,443	\$ 13,443	\$ 613	\$ -	\$ 14,056	\$ 14,056	\$ 613	\$ -	\$ 14,668
433	2026	801PD	Body Cameras	801-42110-580	P27	5	2025	5	\$ 12,053		3%	2030	\$ 13,565		\$ 2,713	\$ 2,713	\$ 2,713	\$ 2,713	\$ -	\$ 5,426	\$ 5,426	\$ 2,713	\$ -	\$ 8,139
434	2026	801PD	Computers - 2 OfficeWS & 2SqdlTwDckngStns	801-42110-240	NA	0	2023	5	\$ 15,000		3%	2028	\$ 15,914		\$ 3,183	\$ 18,183	\$ 18,183	\$ 3,183	\$ -	\$ 21,365	\$ 21,365	\$ 3,183	\$ -	\$ 24,548
435	2026	801PD	Furniture - Chief Office	801-42110-580		20	2020	20	\$ 6,078		3%	2040	\$ 9,193		\$ 460	\$ 6,537	\$ 6,537	\$ 460	\$ -	\$ 6,997	\$ 6,997	\$ 460	\$ -	\$ 7,457
436	2026	801PD	Furniture - Officer Suite	801-42110-580		2006	20	0	\$ 9,567		3%	2026	\$ 9,567		\$ 478	\$ 10,045	\$ 10,045	\$ 478	\$ (9,567)	\$ 957	\$ 957	\$ 478	\$ -	\$ 1,435
437	2026	801PD	Radios - Portable (7)	801-42110-580	P25	2020	10	4	\$ 39,393		3%	2030	\$ 44,337		\$ 4,434	\$ 43,827	\$ 43,827	\$ 4,434	\$ -	\$ 48,260	\$ 48,260	\$ 4,434	\$ -	\$ 52,694
438	2026	801PD	Repeater	801-42110-580	19F39P17S10	20	2012	20	\$ 30,000		3%	2032	\$ 35,822		\$ 1,791	\$ 31,791	\$ 31,791	\$ 1,791	\$ -	\$ 33,582	\$ 33,582	\$ 1,791	\$ -	\$ 35,373
439	2026	801PD	Speed Limit Sign & Trailer	801-42110-580		2003	20	-3	\$ 8,779		3%	2023	\$ 8,779		\$ 439	\$ 9,218	\$ 9,218	\$ 439	\$ -	\$ 9,657	\$ 9,657	\$ 439	\$ -	\$ 10,096
440	2026	801PD	Squad 872 | 2017 Frd Intrcpt	801-42110-550	P23	5	2016	5	\$ -		3%	2021	\$ -	To Be Sold on Public S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
441	2026	801PD	Squad 872 | 2025 Frd Intrcpt 8094 | Saxon	801-42110-550	P26	5	2025	5	\$ 74,953		3%	2030	\$ 84,360	Squad & Eqpmnt Pckg	\$ 16,872	\$ 16,872	\$ 16,872	\$ 16,872	\$ -	\$ 33,744	\$ 33,744	\$ 16,872	\$ -	\$ 50,616
442	2026	801PD	Squad 873 | 2018 Frd Exp 2368	801-42110-550	P24	5	2018	5	\$ 74,953		3%	2026	\$ 74,953		\$ 14,991	\$ 89,944	\$ 89,944	\$ 14,991	\$ (74,953)	\$ 29,981	\$ 29,981	\$ 14,991	\$ -	\$ 44,972
443	2026	801PD	Squad 874wEqpmnt-Chief-Explrr	801-42110-550	P18	2013	6	-7	\$ 47,272		3%	2026	\$ 47,272		\$ 7,879	\$ 55,151	\$ 55,151	\$ 7,879	\$ (47,272)	\$ 15,757	\$ 15,757	\$ 7,879	\$ -	\$ 23,636
444	2026	801PD	Tasers (6)	801-42110-580	P28	5	2025	5	\$ 29,800		3%	2030	\$ 33,540		\$ 6,708	\$ 6,708	\$ 6,708	\$ 6,708	\$ -	\$ 13,416	\$ 13,416	\$ 6,708	\$ -	\$ 20,124
445	2026	801PD	Collection Full Value												\$ 318,494	\$ 318,494	\$ 61,116	\$ (131,792)	\$ 247,818	\$ 247,818	\$ 61,116	\$ (13,911)	\$ 295,022	

Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary-801PD

BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdfPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB
447	2026	801PD	Collection Replacement Value Projections													\$ 318,494	\$ 318,494	\$ 61,116	\$ (131,792)	\$ 247,818	\$ 247,818	\$ 61,116	\$ (13,911)	\$ 295,022
449	2026	801PD	Operations Bdgtd Contribution	100-2110-729/801-42110-39206							3%							\$ 20,000				\$ 20,600		
450	2026	801PD	SALE OF MERCHANDISE	801-42110-39101							3%											\$ -		
451	2026	801PD	Cash Balance Projections													\$ 152,148	\$ 152,148	\$ 20,000	\$ (131,792)	\$ 40,356	\$ 40,356	\$ 20,600	\$ (13,911)	\$ 47,045
452	2026	801PD	Actual Reserve Fund Balance																					
453	2026	801PD	Actual to Projected Over / (Under)													\$ (152,148)	\$ (152,148)				\$ (40,356)			
454	2026	801PD	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cst													48%	48%				16%	16%		
455	2026	801PD	Ops Funding % of Annl Rplcmnt Value Contrbtn to Maintain Collection.															33%				34%		
456	2026	801PD	Cash Balance Projections													\$ 152,148	\$ 152,148	\$ 20,000	\$ (131,792)	\$ 40,356	\$ 40,356	\$ 20,600	\$ (13,911)	\$ 47,045

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																													
Cell Frmtng Key: Input, Calculation, Modification, Linked, < \$0, Note, Output										\$0 unless Rplcmnt Yr																			
Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns										Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027								
										$=IF((>=0),((K-L)*(1+M)^J),((K-L))$ $YrsToRplcmnt=>0$ $Rplcmnt*Infntn^elseK-L$										$=O/NetEstRplcmnt/RplcmntSched$									
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InfntnEst	RplcmntYr *OvrdifPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB					
458	2026	801PRK	City Park-Bandshell	801-45200-500	PK23&PK81	30	1999	30	3	\$ 190,362	4%	2029	\$ 214,131		\$ 7,138	\$ 197,500	\$ 197,500	\$ 7,138	\$ -	\$ 204,637	\$ 204,637	\$ 7,138	\$ -	\$ 211,775					
459	2026	801PRK	City Park-Picnic Tables (50) (\$1,000 ea)	801-45200-500	PK60 66 68 7	20	2016	20	10	\$ 30,000	4%	2036	\$ 44,407		\$ 2,220	\$ 32,220	\$ 32,220	\$ 2,220	\$ -	\$ 34,441	\$ 34,441	\$ 2,220	\$ -	\$ 36,661					
460	2026	801PRK	City Park-Playground Cover / Fiber	801-45200-580	PK40	10	2007	15	-4	\$ 20,550	4%	2022	\$ 20,550		\$ 1,370	\$ 21,920	\$ 21,920	\$ 1,370	\$ -	\$ 23,290	\$ 23,290	\$ 1,370	\$ -	\$ 24,660					
461	2026	801PRK	City Park-Playground Equipment	801-45200-580	PK27 & PK43	20	2004	30	8	\$ 100,589	4%	2034	\$ 137,663	2004 & 2007 Tree Top	\$ 4,589	\$ 105,178	\$ 105,178	\$ 4,589	\$ -	\$ 109,767	\$ 109,767	\$ 4,589	\$ -	\$ 114,355					
462	2026	801PRK	City Park-Visitor Center Rmdl for ADA	801-45200-580	PK24	30	1999	30	3	\$ 59,488	4%	2029	\$ 66,916		\$ 2,231	\$ 61,719	\$ 61,719	\$ 2,231	\$ -	\$ 63,949	\$ 63,949	\$ 2,231	\$ -	\$ 66,180					
463	2026	801PRK	Eqpmt-JD 647 Tiller (PK76)	801-45200-580	PK77	10	2022	12	8	\$ 3,899	4%	2034	\$ 5,336		\$ 445	\$ 4,344	\$ 4,344	\$ 445	\$ -	\$ 4,788	\$ 4,788	\$ 445	\$ -	\$ 5,233					
464	2026	801PRK	Eqpmt-JD x758 Tractor Deck |Bagger&Thatch	801-45200-580	PK76	10	2022	4	0	\$ 12,255	4%	2026	\$ 12,255		\$ 3,064	\$ 15,319	\$ 15,319	\$ 3,064	\$ (12,255)	\$ 6,128	\$ 6,128	\$ 3,064	\$ -	\$ 9,191					
465	2026	801PRK	Eqpmt-Lawn Sprayer FIMCO	801-45200-580	NA	NA	2023	5	2	\$ 1,114	4%	2028	\$ 1,205		\$ 241	\$ 1,355	\$ 1,355	\$ 241	\$ -	\$ 1,596	\$ 1,596	\$ 241	\$ -	\$ 1,837					
466	2026	801PRK	Eqpmt-PU Truck | Dump Box & Tommy Lift	801-45200-500	PK75&PK82	7	2022	10	6	\$ 69,071	4%	2032	\$ 87,397		\$ 8,740	\$ 77,811	\$ 77,811	\$ 8,740	\$ -	\$ 86,550	\$ 86,550	\$ 8,740	\$ -	\$ 95,290					
467	2026	801PRK	Eqpmt-Ventrac Mower	801-45200-580	PK85	10	2024	4	2	\$ 35,650	4%	2028	\$ 38,559		\$ 9,640	\$ 45,290	\$ 45,290	\$ 9,640	\$ -	\$ 54,930	\$ 54,930	\$ 9,640	\$ -	\$ 64,569					
468	2026	801PRK	General-City Point of Entry Signs	801-45200-580		30	1997	30	1	\$ 19,469	4%	2027	\$ 20,248		\$ 675	\$ 20,144	\$ 20,144	\$ 675	\$ -	\$ 20,819	\$ 20,819	\$ 675	\$ (20,248)	\$ 1,246					
469	2026	801PRK	General-Crackfilling SktPrk&All WlkgPths	801-45200-406	PK02	NA	2022	4	0	\$ 10,816	4%	2026	\$ 10,816		\$ 2,704	\$ 13,520	\$ 13,520	\$ 2,704	\$ (10,816)	\$ 5,408	\$ 5,408	\$ 2,704	\$ -	\$ 8,112					
470	2026	801PRK	General-Seal Coating SktPrk&All WlkgPths	801-45200-406	PK02	NA	2023	4	1	\$ 16,224	4%	2027	\$ 16,873		\$ 4,218	\$ 20,442	\$ 20,442	\$ 4,218	\$ -	\$ 24,660	\$ 24,660	\$ 4,218	\$ (16,873)	\$ 12,006					
471	2026	801PRK	Groen Park-Entrance Sign	801-45200-580	PK38	30	2007	30	11	\$ 12,979	4%	2037	\$ 19,981		\$ 666	\$ 13,645	\$ 13,645	\$ 666	\$ -	\$ 14,311	\$ 14,311	\$ 666	\$ -	\$ 14,977					
472	2026	801PRK	Groen Park-Land | \$75,000 2001	801-45200-580	PK22	0	2001	100	75	\$ 75,000	0%	2101	\$ 75,000		\$ 750	\$ 75,750	\$ 75,750	\$ 750	\$ -	\$ 76,500	\$ 76,500	\$ 750	\$ -	\$ 77,250					
473	2026	801PRK	Groen Park-Overlay ?DUPLICATE GNRL?	801-45200-406	NA	NA	2022	10	6	\$ 8,653	4%	2032	\$ 10,949		\$ 1,095	\$ 9,748	\$ 9,748	\$ 1,095	\$ -	\$ 10,843	\$ 10,843	\$ 1,095	\$ -	\$ 11,938					
474	2026	801PRK	Groen Park-Shelter / Pavillion	801-45200-500	PK28	20	2004	30	8	\$ 37,856	4%	2034	\$ 51,809		\$ 1,727	\$ 39,583	\$ 39,583	\$ 1,727	\$ -	\$ 41,310	\$ 41,310	\$ 1,727	\$ -	\$ 43,037					
475	2026	801PRK	Groen Park-Shelter Concrete Pad	801-45200-580		30	2004	30	8	\$ 17,306	4%	2034	\$ 23,684		\$ 789	\$ 18,095	\$ 18,095	\$ 789	\$ -	\$ 18,885	\$ 18,885	\$ 789	\$ -	\$ 19,674					
476	2026	801PRK	LS Park-Playground Equipment	801-45200-580	PK80	20	2022	30	26	\$ 61,651	4%	2052	\$ 170,926		\$ 5,698	\$ 67,349	\$ 67,349	\$ 5,698	\$ -	\$ 73,046	\$ 73,046	\$ 5,698	\$ -	\$ 78,744					
477	2026	801PRK	LS Park-Playground Groundcover	801-45200-404	PK47	20	2022	30	26	\$ 3,353	4%	2052	\$ 9,296		\$ 310	\$ 3,663	\$ 3,663	\$ 310	\$ -	\$ 3,973	\$ 3,973	\$ 310	\$ -	\$ 4,283					
478	2026	801PRK	Mill Creek Park-Baseball Diamond	801-45200-580	PK03	20	1998	30	2	\$ 33,400	4%	2028	\$ 36,125		\$ 1,204	\$ 34,604	\$ 34,604	\$ 1,204	\$ -	\$ 35,808	\$ 35,808	\$ 1,204	\$ -	\$ 37,013					
479	2026	801PRK	Mill Creek Park-Baseball Diamond North	801-45200-580	PK10	20	2000	30	4	\$ 33,400	4%	2030	\$ 39,073		\$ 1,302	\$ 34,702	\$ 34,702	\$ 1,302	\$ -	\$ 36,005	\$ 36,005	\$ 1,302	\$ -	\$ 37,307					
480	2026	801PRK	Mill Creek Park-Basketball Court	801-45200-580	PK18	20	2001	30	5	\$ 12,000	4%	2031	\$ 14,600		\$ 487	\$ 12,487	\$ 12,487	\$ 487	\$ -	\$ 12,973	\$ 12,973	\$ 487	\$ -	\$ 13,460					
481	2026	801PRK	Mill Creek Park-Cncssn |Strg| Shltr	801-45200-580	PK87	20	2023	25	22	\$ 58,406	4%	2048	\$ 138,417		\$ 5,537	\$ 63,943	\$ 63,943	\$ 5,537	\$ -	\$ 69,479	\$ 69,479	\$ 5,537	\$ -	\$ 75,016					
482	2026	801PRK	Mill Creek Park-Entrance Sign	801-45200-580	PK38	30	2007	30	11	\$ 12,979	4%	2037	\$ 19,981		\$ 666	\$ 13,645	\$ 13,645	\$ 666	\$ -	\$ 14,311	\$ 14,311	\$ 666	\$ -	\$ 14,977					
483	2026	801PRK	Mill Creek Park-Fishing Pier	801-45200-580	PK62	20	2016	20	10	\$ 77,875	4%	2036	\$ 115,274		\$ 5,764	\$ 83,639	\$ 83,639	\$ 5,764	\$ -	\$ 89,402	\$ 89,402	\$ 5,764	\$ -	\$ 95,166					
484	2026	801PRK	Mill Creek Park-Hocky Boards Imprvmnts	801-45200-580	PK53 & PK56	20	2014	20	8	\$ 61,651	4%	2034	\$ 84,374		\$ 4,219	\$ 65,870	\$ 65,870	\$ 4,219	\$ -	\$ 70,088	\$ 70,088	\$ 4,219	\$ -	\$ 74,307					
485	2026	801PRK	Mill Creek Park-Horse Arena	801-45200-580	PK01	20	1987	50	11	\$ 6,000	4%	2037	\$ 9,237		\$ 185	\$ 6,185	\$ 6,185	\$ 185	\$ -	\$ 6,369	\$ 6,369	\$ 185	\$ -	\$ 6,554					
486	2026	801PRK	Mill Creek Park-Land | \$175,000 1983	801-45200-580	PK19	0	1983	100	57	\$ 175,000	0%	2083	\$ 175,000		\$ 1,750	\$ 176,750	\$ 176,750	\$ 1,750	\$ -	\$ 178,500	\$ 178,500	\$ 1,750	\$ -	\$ 180,250					
487	2026	801PRK	Mill Creek Park-Lights	801-45200-580	PK72	20	2021	20	15	\$ 5,000	4%	2041	\$ 9,005		\$ 450	\$ 5,450	\$ 5,450	\$ 450	\$ -	\$ 5,900	\$ 5,900	\$ 450	\$ -	\$ 6,351					
488	2026	801PRK	Mill Creek Park-Lights South Ball Diamond	801-45200-580	PK14	20	2001	30	5	\$ 5,000	4%	2031	\$ 6,083		\$ 203	\$ 5,203	\$ 5,203	\$ 203	\$ -	\$ 5,406	\$ 5,406	\$ 203	\$ -	\$ 5,608					
489	2026	801PRK	Mill Creek Park-Parking Lot ?DUP GNRL?	801-45200-406	PK32		2023	10	7	\$ 8,653	4%	2033	\$ 11,387		\$ 1,139	\$ 9,792	\$ 9,792	\$ 1,139	\$ -	\$ 10,930	\$ 10,930	\$ 1,139	\$ -	\$ 12,069					
490	2026	801PRK	Mill Creek Park-Playground Equipment	801-45200-580	PK09	20	2000	30	4	\$ 61,651	4%	2030	\$ 72,123		\$ 2,404	\$ 64,055	\$ 64,055	\$ 2,404	\$ -	\$ 66,459	\$ 66,459	\$ 2,404	\$ -	\$ 68,863					
491	2026	801PRK	Mill Creek Park-Scoreboard	801-45200-580	PK31	20	2005	20	-1	\$ 6,500	4%	2025	\$ 6,500		\$ 325	\$ 325	\$ 325	\$ 325	\$ -	\$ 650	\$ 650	\$ 325	\$ -	\$ 975					
492	2026	801PRK	Mill Creek Park-Scoreboard-North	801-45200-580	PK89	10	2025	10	9	\$ 15,000	4%	2035	\$ 21,350		\$ 2,135	\$ 2,135	\$ 2,135	\$ 2,135	\$ -	\$ 4,270	\$ 4,270	\$ 2,135	\$ -	\$ 6,405					
493	2026	801PRK	Mill Creek Park-Scoreboard-South	801-45200-240	NA	NA	2017	10	1	\$ 15,000	4%	2027	\$ 15,600		\$ 1,560	\$ 16,560	\$ 16,560	\$ 1,560	\$ -	\$ 18,120	\$ 18,120	\$ 1,560	\$ (15,600)	\$ 4,080					
494	2026	801PRK	Mill Creek Park-Skate Park Equipmnt&Fnc	801-45200-580	PK26 30 34	20 10	2004	25	3	\$ 37,856	4%	2029	\$ 42,583		\$ 1,703	\$ 39,559	\$ 39,559	\$ 1,703	\$ -	\$ 41,263	\$ 41,263	\$ 1,703	\$ -	\$ 42,966					
495	2026	801PRK	Mill Creek Park-Warming House	801-45200-580	PK20	30	2022	20	16	\$ 10,816	4%	2042	\$ 20,258		\$ 1,013	\$ 11,829	\$ 11,829	\$ 1,013	\$ -	\$ 12,842	\$ 12,842	\$ 1,013	\$ -	\$ 13,855					
496	2026	801PRK	Shady Oak Park-Playground Equipment	801-45200-580		2025	30	29	\$ 32,448	4%	2055	\$ 101,194		\$ 3,373	\$ 3,373	\$ 3,373	\$ 3,373	\$ -	\$ 6,746	\$ 6,746	\$ 3,373	\$ -	\$ 10,119						
497	2026 801PRK 31 Collection Full Value															\$ 1,494,698	\$ 1,494,698	\$ 93,726	\$ (23,071)	\$ 1,565,354	\$ 1,565,354	\$ 93,726	\$ (52,721)	\$ 1,606,359					
498	Capital Goods Collection Total | Reserve Fund Balance | Funding Level Summary-801PRK																												
499	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InfntnEst	RplcmntYr *OvrdifPst Due	O NetEstRplcmnt Cst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB				
500	2026	801PRK	Collection Replacement Value Projections														\$ 1,494,698	\$ 1,494,698	\$ 93,726	\$ (23,071)	\$ 1,565,354	\$ 1,565,354	\$ 93,726	\$ (52,721)	\$ 1,606,359				
501	2026	801PRK	Operations Bdgt Contribution	100-2110-729/801-42110-39206								3%																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	T	U	V	W	X	Y	Z	AA	AB	
1	NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																									
2	50 unless Rplcmnt Yr																									
3	Cell Frmtng Key		Input	Calculation	Modification	Linked	< \$0	Note	Output																	
4	Grouping Values		Row Frmtng Key:Based on Rplcmnt Yr & Budget Year Columns					Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr																
5	BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	RplcmntYr *OvrdfPstD ue	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 -Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 -Prchs	2027 EB		
569	2026	801SEQ	Cash Balance Projections													\$ 57,612	\$ 57,612	\$ 117,504	\$ (294,822)	\$ (119,706)	\$ (119,706)	\$ 122,204	\$ (78,526)	\$ (76,028)		

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																									
Cell Frmtng Kd		Input	Calculation	Modification	Linked	< \$0	Note	Output																	
Grouping Values		Row Frmtng Key: Based on Rplcmnt Yr & Budget Year Columns				Due for Rplcmnt RplcmntYr=BdgtYr	Next Year Rplcmnt RplcmntYr=BdgtYr+1	Rplcmnt Past Due RplcmntYr<BdgtYr	2025	2026	2026	2026	2026	2027	2027	2027	2027								
														=IF((I>=0),((K-L)*(1+M)^N),(K-L))				YrsToRplcmnt>=0 Rplcmnt*Inftn^elseK-L				"=O/ NetEstRplcmnt/RplcmntSched			
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB	
617	2026	801SMN	Sidewalk Mntnc. Sctn. 1of14	801-43100-510	NEW	20	2012	14	0	\$ 21,630		4%	2026	\$ 21,630	\$ 1,545	\$ 23,175	\$ 23,175	\$ 1,545	\$ (21,630)	\$ 3,090	\$ 3,090	\$ 1,545	\$ -	\$ 4,635	
618	2026	801SMN	Sidewalk Mntnc. Sctn. 2of14	801-43100-510	NEW	20	2013	14	1	\$ 21,630		4%	2027	\$ 22,495	\$ 1,607	\$ 23,237	\$ 23,237	\$ 1,607	\$ -	\$ 24,844	\$ 24,844	\$ 1,607	\$ (22,495)	\$ 3,955	
619	2026	801SMN	Sidewalk Mntnc. Sctn. 3of14	801-43100-510	NEW	20	2014	14	2	\$ 21,630		4%	2028	\$ 23,395	\$ 1,671	\$ 23,301	\$ 23,301	\$ 1,671	\$ -	\$ 24,972	\$ 24,972	\$ 1,671	\$ -	\$ 26,643	
620	2026	801SMN	Sidewalk Mntnc. Sctn. 4of14	801-43100-510	NEW	20	2015	14	3	\$ 21,630		4%	2029	\$ 24,331	\$ 1,738	\$ 23,368	\$ 23,368	\$ 1,738	\$ -	\$ 25,106	\$ 25,106	\$ 1,738	\$ -	\$ 26,844	
621	2026	801SMN	Sidewalk Mntnc. Sctn. 5of14	801-43100-510	NEW	20	2016	14	4	\$ 21,630		4%	2030	\$ 25,304	\$ 1,807	\$ 23,437	\$ 23,437	\$ 1,807	\$ -	\$ 25,245	\$ 25,245	\$ 1,807	\$ -	\$ 27,052	
622	2026	801SMN	Sidewalk Mntnc. Sctn. 6of14	801-43100-510	NEW	20	2017	14	5	\$ 21,630		4%	2031	\$ 26,316	\$ 1,880	\$ 23,510	\$ 23,510	\$ 1,880	\$ -	\$ 25,389	\$ 25,389	\$ 1,880	\$ -	\$ 27,269	
623	2026	801SMN	Sidewalk Mntnc. Sctn. 7of14	801-43100-510	NEW	20	2018	14	6	\$ 21,630		4%	2032	\$ 27,369	\$ 1,955	\$ 23,585	\$ 23,585	\$ 1,955	\$ -	\$ 25,540	\$ 25,540	\$ 1,955	\$ -	\$ 27,495	
624	2026	801SMN	Sidewalk Mntnc. Sctn. 8of14	801-43100-510	NEW	20	2019	14	7	\$ 21,630		4%	2033	\$ 28,464	\$ 2,033	\$ 23,663	\$ 23,663	\$ 2,033	\$ -	\$ 25,696	\$ 25,696	\$ 2,033	\$ -	\$ 27,729	
625	2026	801SMN	Sidewalk Mntnc. Sctn. 9of14	801-43100-510	NEW	20	2020	14	8	\$ 21,630		4%	2034	\$ 29,602	\$ 2,114	\$ 23,744	\$ 23,744	\$ 2,114	\$ -	\$ 25,859	\$ 25,859	\$ 2,114	\$ -	\$ 27,973	
626	2026	801SMN	Sidewalk Mntnc. Sctn. 10of14	801-43100-510	NEW	20	2021	14	9	\$ 21,630		4%	2035	\$ 30,786	\$ 2,199	\$ 23,829	\$ 23,829	\$ 2,199	\$ -	\$ 26,028	\$ 26,028	\$ 2,199	\$ -	\$ 28,227	
627	2026	801SMN	Sidewalk Mntnc. Sctn. 11of14	801-43100-510	NEW	20	2022	14	10	\$ 21,630		4%	2036	\$ 32,018	\$ 2,287	\$ 23,917	\$ 23,917	\$ 2,287	\$ -	\$ 26,204	\$ 26,204	\$ 2,287	\$ -	\$ 28,491	
628	2026	801SMN	Sidewalk Mntnc. Sctn. 12of14	801-43100-510	NEW	20	2023	14	11	\$ 21,630		4%	2037	\$ 33,298	\$ 2,378	\$ 24,008	\$ 24,008	\$ 2,378	\$ -	\$ 26,387	\$ 26,387	\$ 2,378	\$ -	\$ 28,765	
629	2026	801SMN	Sidewalk Mntnc. Sctn. 13of14	801-43100-510	NEW	20	2024	14	12	\$ 21,630		4%	2038	\$ 34,630	\$ 2,474	\$ 24,104	\$ 24,104	\$ 2,474	\$ -	\$ 26,577	\$ 26,577	\$ 2,474	\$ -	\$ 29,051	
630	2026	801SMN	Sidewalk Mntnc. Sctn. 14of14	801-43100-510	NEW	20	2025	14	13	\$ 21,630		4%	2039	\$ 36,016	\$ 2,573	\$ 24,200	\$ 24,200	\$ 2,573	\$ -	\$ 26,872	\$ 26,872	\$ 2,573	\$ -	\$ 29,341	
631	2026	801SMN	Alley M&O-6|Ptchng Grp1of6	801-43100-530	NEW	20	2025	25	24	\$ 40,000		4%	2050	\$ 102,532	\$ 4,101	\$ 4,101	\$ 4,101	\$ 4,101	\$ -	\$ 8,203	\$ 8,203	\$ 4,101	\$ -	\$ 12,304	
632	2026	801SMN	Alley M&O-6|Ptchng Grp2of6	801-43100-530	NEW	20	2026	25	25	\$ 40,000		4%	2051	\$ 106,633	\$ 4,265	\$ 44,265	\$ 44,265	\$ 4,265	\$ (40,000)	\$ 8,531	\$ 8,531	\$ 4,265	\$ -	\$ 12,796	
633	2026	801SMN	Alley M&O-6|Ptchng Grp3of6	801-43100-530	NEW	20	2027	25	26	\$ 40,000		4%	2052	\$ 110,899	\$ 4,436	\$ 44,436	\$ 44,436	\$ 4,436	\$ -	\$ 8,872	\$ 8,872	\$ 4,436	\$ (40,000)	\$ 13,308	
634	2026	801SMN	Alley M&O-6|Ptchng Grp4of6	801-43100-530	NEW	20	2027	25	26	\$ 40,000		4%	2052	\$ 110,899	\$ 4,436	\$ 44,436	\$ 44,436	\$ 4,436	\$ -	\$ 8,872	\$ 8,872	\$ 4,436	\$ (40,000)	\$ 13,308	
635	2026	801SMN	Alley M&O-6|Ptchng Grp5of6	801-43100-530	NEW	20	2028	25	27	\$ 40,000		4%	2053	\$ 115,335	\$ 4,613	\$ 44,613	\$ 44,613	\$ 4,613	\$ -	\$ 9,227	\$ 9,227	\$ 4,613	\$ -	\$ 13,820	
636	2026	801SMN	Alley M&O-6|Ptchng Grp6of6	801-43100-530	NEW	20	2029	25	28	\$ 40,000		4%	2054	\$ 119,948	\$ 4,798	\$ 44,798	\$ 44,798	\$ 4,798	\$ -	\$ 9,596	\$ 9,596	\$ 4,798	\$ -	\$ 14,332	
637	2026	801SMN	ChpSng | Crckflng - q2y	801-43100-406	NA	0	2025	2	1	\$ 77,000		4%	2027	\$ 80,080	\$ 4,040	\$ 40,040	\$ 40,040	\$ 4,040	\$ -	\$ 80,080	\$ 80,080	\$ 4,040	\$ (80,080)	\$ 40,040	
638	2026	801SMN	Storm Swr | Group 1 of 5	801-43100-408	NA	40	2026	2	2	\$ 15,000		4%	2028	\$ 16,224	\$ 8,112	\$ 23,112	\$ 23,112	\$ 8,112	\$ (15,000)	\$ 16,224	\$ 16,224	\$ 8,112	\$ -	\$ 24,336	
639	2026	801SMN	Storm Swr | Group 2 of 5	801-43100-408	NA	40	2027	2	3	\$ 15,000		4%	2029	\$ 16,873	\$ 8,436	\$ 23,436	\$ 23,436	\$ 8,436	\$ -	\$ 31,873	\$ 31,873	\$ 8,436	\$ (15,000)	\$ 25,309	
640	2026	801SMN	Storm Swr | Group 3 of 5	801-43100-408	NA	40	2028	2	4	\$ 15,000		4%	2030	\$ 17,548	\$ 8,774	\$ 23,774	\$ 23,774	\$ 8,774	\$ -	\$ 32,548	\$ 32,548	\$ 8,774	\$ -	\$ 41,322	
641	2026	801SMN	Storm Swr | Group 4 of 5	801-43100-408	NA	40	2029	2	5	\$ 15,000		4%	2031	\$ 18,250	\$ 9,125	\$ 24,125	\$ 24,125	\$ 9,125	\$ -	\$ 33,250	\$ 33,250	\$ 9,125	\$ -	\$ 42,375	
642	2026	801SMN	Storm Swr | Group 5 of 5	801-43100-408	NA	40	2030	2	6	\$ 15,000		4%	2032	\$ 18,980	\$ 9,490	\$ 24,490	\$ 24,490	\$ 9,490	\$ -	\$ 33,980	\$ 33,980	\$ 9,490	\$ -	\$ 43,470	
643	2026 801SMN B Collection Full Value															\$ 24,490	\$ 24,490	\$ 9,490	\$ -	\$ 33,980	\$ 33,980	\$ 9,490	\$ -	\$ 43,470	
644	2026 801SMN Capital Goods Collection Replacement Value | Reserve Fund Cash Balance Projection | Funding Level Summary																								
BdgtYr	Cap Plan	Item	Acct Code	Fxd Asst#	Dprctn Life	Yr Acqrd	Rplcmnt Sched	YrsTo Rplcmnt	Rplcmnt Value	DO NOT USE* Fund@% Trade In Value	InftnEst	RplcmntYr *OvrdifPst Due	O EstRplcmntCst	Comment	AnnlCntrbn	2025 EB	2026 BB	2026 +Cntrbn	2026 - Prchs	2026 EB	2027 BB	2027 +Cntrbn	2027 - Prchs	2027 EB	
645	2026	801SMN	Collection Replacement Value Projections													\$ 695,078	\$ 695,078	\$ 138,888	\$ (76,630)	\$ 757,336	\$ 757,336	\$ 138,888	\$ (197,575)	\$ 698,649	
647	2026	801SMN	Operations Bdgtd Contribution	100-43100-732 736 744 753 | 801-43100-39213 39214 39215 39227					\$144,500		4%			*2026 100-733 | 801-39233			\$ 148,835				\$ 154,788				
648	2026	801SMN	Small Cities Assistance	801-431000-33404							4%							\$ 46,634				\$ 48,499			
649	2026	801SMN	Cash Balance Projections													\$ 270,670	\$ 270,670	\$ 195,469	\$ (76,630)	\$ 389,509	\$ 389,509	\$ 203,288	\$ (197,575)	\$ 395,222	
650	2026	801SMN	Actual Reserve Fund Balance													\$ 211,711									
651	2026	801SMN	Actual to Projected Over / (Under)													\$ (58,959)	\$ (270,670)			\$ (389,509)	\$ (389,509)			\$ (395,222)	
652	2026	801SMN	Funding Level Prjctn - Reserve Fund Cash Balance to Collection Rplcmnt Cost													39%	39%			51%	51%			57%	
653	2026	801SMN	Ops Funding % of Annl Rplcmnt Value Contrbtn to Maintain Collection.																107%			111%			
654	2026	801SMN	Cash Balance Projections													\$ 270,670	\$ 270,670	\$ 195,469	\$ (76,630)	\$ 389,509	\$ 389,509	\$ 203,288	\$ (197,575)	\$ 395,222	

NEXT REPLACEMENT ONLY: Capital Goods Collections Replacement Value | Equipment Replacement Schedule Ledger | Reserve Fund Cash Balance Projections																																																	
A		B		C		D		E		F		G		H		I		J		K		L		M		N		O		P		T		U		V		W		X		Y		Z		AA		AB	
Cell Frmtng Kd		Input		Calculation		Modification		Linked		<\$0		Note		Output																																			
Grouping Values		Row Frmtng Key:Based on Rplcmnt Yr & Budget Year Columns										Due for Rplcmnt RplcmntYr=BdgtYr		Next Year Rplcmnt RplcmntYr=BdgtYr+1		Rplcmnt Past Due RplcmntYr<BdgtYr		2025		2026		2026		2026		2026		2027		2027		2027		2027															



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Financial Policy Annual Distribution

Subject | Summary: Annual distribution of the Financial Policies, Procedures and Internal Controls.

- Budget
 - Capital
 - Debt Management
 - Fund Balance
 - Accounting Procedures & Internal Controls
-

Agenda Category: Annual Meeting

Submitted By: Michele Peterson

Recommended Motion: Motion to approve the 2026 Financial Management Policies, Accounting Procedures & Internal Controls

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026 Finance Policies \(Bdgt Cptl Dbt Fnd Inv\).pdf](#)

[Finance Procedures & Internal Controls - 2026.pdf](#)

PURPOSE

To provide a stable financial environment for the City of Chatfield's operations that allows the City to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time. This annual budget policy is meant to serve as the framework upon which consistent operations may be built and sustained.

The primary goals in preparing the City's Operating and Capital Budgets are.

1. Maintain a steady, predictable, local tax rate.
2. To maintain the City's debt per capita at \$3,500 or lower.
3. Maintain positive reserves in the City's enterprise funds (sewer, water, and garbage).
4. Develop a budget based on specified needs and goals.
5. Develop work plans based on specific outcomes to develop result-based budgets.
6. Maintain public safety and public works programming that reasonably assures the public of their personal safety, convenience, and maintenance of property value.
7. Develop and maintain technology, communication, and administrative services that allow all interested parties to be well informed, while protecting the City's critical data and operating systems.

OPERATING BUDGET POLICIES

Scope – While it is the City's policy to budget for all governmental and proprietary / enterprise funds (business-type activities – water, wastewater and garbage).

The **operating budget** only consists of the funds relating to **governmental activities** (general government, public safety, public works, parks and recreation, library and community development);

- General | Fund 100
- Ambulance | Fund 230,
- Center for the Arts | Fund 250,
- Community Development | Fund 240,
- Fire | Fund 220, and
- Library | Fund 211

The City is required to report levy and expenditure amounts for our Debt Service Fund for Truth-in-Taxation (TNT) purposes, but these levies and expenditures are usually related to capital spending decisions and are therefore excluded from the operating budget policy.

Accounting – The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

These funds use the modified accrual basis of accounting for the audited Financial Statements to meet statutory compliance. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when liability is incurred, as under accrual accounting. However, debt service

expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

The internal operational reports including the monthly finance report and quarterly financial report as well as the fund balance guidelines reflect cash basis reporting as it is viewed as being more reflective of day to day operations.

Stakeholder Input. The annual budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Requests for new programs made outside the annual budget process are discouraged. The City will provide ample time and opportunity for public input into its budget process every year, including the use of the required TNT (truth in taxation) hearing.

Balanced Budget Adoption – The underlying practice is for a balanced budget. Meaning the City strongly discourages internal or external short-term borrowing, asset sales, or one-time accounting changes to balance the operating budgets. The balanced budget will include a reasonable annual appropriation for contingencies and adjustments to achieve fund balances within established guidelines of the fund balance policy (under separate cover).

Budgetary Controls – The level of budgetary control is at the department level even though budget data is presented at lower levels (e.g. Operating Supplies, Small Tools & Minor Equipment, Other Professional Services, and Capital Outlay). Expenditures should not exceed budget appropriations for the department unless offset by increases in revenues or unless the purchase was made in accordance with the City’s Equipment Replacement Schedules / Capital Goods Plans. The City Council may approve supplemental purchases. All unencumbered appropriations lapse at year-end.

The City Administrator may approve budgeted transfers and net \$0.00 budget amendments within a Fund.

Monitoring - Department heads are responsible for administration of their respective department budgets. Such responsibility includes reviewing monthly financial reports to detect errors and assess progress, staying within budget authorization, and submitting requests for budget adjustments, when required.

REVENUE POLICIES

Policies - The City will endeavor to maintain a diversified and stable revenue system to shelter programs and services from short-term fluctuations in any single revenue source.

Property Taxes - It is beneficial for residents and for the City to keep tax rates competitive and consistent from year to year. The City will strive to proactively avoid large increases in the tax rate.

Fees and Charges - The City will consider policy objectives and market rates when setting fees.

Investment Income - The City will reasonably budget for investment revenue in the operating budgets based on the conservative investment strategy outlined in our investment policy (under separate cover).

Adopted by City Council Sep 08, 2008 | Revisions Adopted City Council Aug 23, 2021 | Adopted Annual Reviews: Jan 9, 2023 | Jan 8, 2024 | Revisions Adopted Dec 9, 2024 – Distributed Jan 13, 2025 | Revisions Adopted October 27, 2025 Distributed Jan, 12, 2026.

PURPOSE

The goal of the City's Outlay Plan is to develop a comprehensive program for use by decision makers to guide capital investments in equipment and assets based on an assessment of the community's needs, considering the best use of limited resources by determining the best funding method while practicing responsible stewardship.

There are four components to the City's Capital Outlay Plan.

- Departmental Capital Goods / Equipment Replacement Schedules
- Capital Financial (CFP) – *David Drown & Associates Annual Planning Session*
- Capitalization Policy – Fixed Assets / Depreciation/Departmental Capital Goods
- Sale and Disposal of City Equipment / Goods

DEPARTMENTAL CAPITAL GOODS / EQUIPMENT REPLACEMENT SCHEDULES –

The city strives to maintain its physical assets at a level that minimizes future repair and maintenance costs. To accomplish this goal, the City has established the Departmental Capital Goods / Equipment Replacement Schedules to guide annual budgeting and set aside funds for the timely replacement of city equipment.

Departmental Capital Goods / Equipment Replacement Schedules (Reserve Funds) are maintained for;

- Library | Fund 212
- Fire Department | Fund 221
- Ambulance Department | Fund 231
- Community Development | Fund 242
- CCA | Fund 251
- Water Department | Fund 611
- Wastewater Department | Fund 612
- General Fund | Fund 801
 - City Clerk Department | 41500
 - Municipal Building | 41940
 - Police Department | 42110
 - Public Works Street Department (inclndg Civil Defense) | 43100
 - Swimming Pool | 45124
 - Parks Department | 45200
 - Technology Shared Components | 49950

CAPITAL FINANCIAL PLAN (CFP) –

- The CFP is a 20 year plan that is updated annually in a work session facilitated by the City's Municipal Advisor. The CFP process includes analyzing projects contributing to the public health and welfare / projects helping to maintain and improve the efficiency of the existing systems, and projects that define a future need within the community.

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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- The plan identifies the estimated cost and potential funding sources for each capital project proposal in the CFP. Purchase contracts for projects included in the CFP must still be properly authorized.
- The CFP will include major projects not included in the Departmental Capital Goods Plans funded from their reserve funds that fit into an annual budget cycle.

CAPITALIZATION POLICY

CAPITALIZATION POLICY PURPOSE

To provide uniform criteria for identifying City expenditures to be depreciated and for the proper asset classification of capital expenditures, including guidelines for determining the economic useful life of assets.

CAPITALIZATION POLICY

A. SUMMARY OF GENERAL POLICY

1. It is the general policy of the City of Chatfield to identify an expenditure as a capital asset if it meets the following requirements:
 - a. Is City owned
 - b. Costs **\$5,000** or more
 - c. Has an economic useful life greater than **five** years
2. Expenditures on existing assets may be capitalized if the asset's productive capacity is significantly improved or the useful life of the asset is extended by one year or more. Replacement will be capitalized if they meet the three criteria listed above.
3. Capital items in most cases are new or replacement purchases that have been planned for as part of the Capital Goods Replacement Plan. Expense items are generally those which are used up in a short time (less than five years) or are expenditures which maintain an existing asset in good condition, but do not improve it from its original condition.
4. Lower-value (cost below \$5,000) tools and equipment are expensed to reduce the administrative cost of tracking and depreciating them but should be inventoried and tracked if over \$1,000.

B. DEFINITIONS AND POLICY INTERPRETATION

1. Asset Expenditures:
 - i. Assets may be land, buildings, equipment, roadways, physical goods of various kinds, computer software, certain intangible long-lived benefits such as easements, and in certain instances, the cost of demolition, relocation, or renovation of assets. Expenditures for such goods, services and benefits may qualify as capital expenditures. The "cost" of the asset includes purchase price (including shipping costs), construction costs (including labor, material and

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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- overhead used in construction; and reports, studies, plans, consulting, and architectural fees, etc., required in the construction process), capitalized interest (the cost of financing the asset), and in limited, defined instances; (a) the cost of outside legal costs, and (b) qualifying environmental cleanup and mitigation expenditures. Note: Warranty costs and maintenance agreements are not capital expenditures; they are operating costs and must be expensed.
- ii. A combined or unitary concept will be used in identifying newly purchased or newly constructed assets, and a separable concept when replacing, renovating, or improving major components of existing assets. Example: A newly constructed building is identified as a unitary asset, even though it is composed of major subcomponents. If the HVAC system of an old building is replaced, the new HVAC system is identified as a separable new component with its own estimated useful life. Major components of City assets may be considered separable and subject to separate asset identification, (i.e., an HVAC system, a truck engine, a crane cab, or a building roof). In these cases, either the separable asset may be given; (a) its own new life; (b) the remaining life of the existing asset; or (c) the life of the major asset may be extended, depending on the facts in each case. In other more restricted cases, integral, non-separable elements are considered maintenance expense of the major asset. Example: when bridge pilons are repaired or replaced such expenditures are considered maintenance expense for the bridge and are not capitalized.
 - iii. For purchases, it is policy to identify an expenditure as a unitary “system” whenever the components, taken together, may reasonably be understood to work as a single unit. For example, if a purchase is made for a computer, monitor, keyboard, and software, it is understood that this is a purchase of a computer “system”. If these components, purchased together, cost \$5,000 or more (including shipping costs), then the expenditure is considered a single purchase of a computer system and is capitalized as a unit. (Note: Warranty costs and maintenance agreements may not be Capital Expenditures and must be excluded from the calculation which determines asset cost.)
 - iv. For purchases in volume of capital items with unit value less than \$5,000 and if the aggregate total of the item exceeds \$5,000, then the group of items may be capitalized providing that the two other tests for capitalization are met (i.e., they must be City-owned and have a useful life of more than 5 years). For example, if one filing cabinet is purchased for \$500, the item will be expensed; but if ten \$500 cabinets are purchased together, they may be capitalized since the aggregate cost is \$5,000. This policy is subject to further interpretation depending on the facts in each case. For example, the purchase of one hundred \$50 wastebaskets would not be considered a capital purchase. In most situations, it is the intention of this policy to capitalize aggregate purchases (\$5,000 or greater) of furniture, fixtures, and equipment where unit values are at least in the range of \$500 to \$1,000. Items valued at less than \$500 are generally treated as consumable supplies and expensed even though their useful lives may exceed five years. The reason for this policy is to reduce the

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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bookkeeping and tracking expense for lower valued capital expenditures. The Clerk's department will decode policy in those cases where differences of interpretation are otherwise unresolved.

- v. Individual assets that cost less than \$5,000, but that operate as part of a network, or are part of a kit or collection, will be capitalized in the aggregate, using the group method, if the estimated average useful life is more than five years. The following networks / kits / collections exist within the city
 - a. The telephone system, with an estimated useful life of 10 years.

2. Depreciation

Assets lose value over time; this loss of value is depreciation cost. The principal objective in accounting for depreciation is to charge each accounting period for the estimated loss in value of the depreciable assets incurred during that period.

The City of Chatfield will utilize the straight-line method of depreciation for all assets. Salvage value will not be utilized. Assets will be fully depreciated and carried on the books at \$0.00 value when the book life of the asset has been reached.

3. Economic Useful Life

- a. "Economic useful life / Replacement Cycle" is generally construed to mean the period (years) during which the asset is providing benefit to the city. The "physical life / depreciation life" of an asset is the period (years) in which the asset can perform as originally designed, built, and maintained. The economic useful life (replacement schedule) of an asset may be the same as the physical life, or it may be shorter.
- b. It is general policy to the City to assign asset lives based on the physical life / depreciation life as this aligns with the value of the fixed asset at the time of sale/trade in. This generally aligns with the useful life of the departmental equipment replacement schedules, but not always, the economic useful life / replacement cycle may be less than the period of time the equipment can perform as originally designed.

4. Improvement: General Improvements & Public Improvements

- a. Improvement.

Improvement is a common term used to describe the construction or purchase of a new asset or the betterment of existing facilities or assets. For example, all qualifying expenditures are incorporated into the city "Capital Improvement Program" (CIP. The term "improvement" in a more restricted sense means:

 - (i) The substitution of a better asset for one currently in use
 - (ii) The expansion of an existing facility to accommodate increased volumes.
 - (iii) The modification of an existing asset to meet a new or changed use (one not intended by its original design).

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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b. General Improvements

Expenditures for an improvement are capital expenditures and may be given a separable asset life, or an asset life corresponding to the remaining life of the existing asset; or the existing life may be extended (minimum extension of three years).

c. Public Improvements

“Public Improvements” means improvement to assets used by the public: for example, roads, parking lots, sidewalks, parks, etc.

In the case of streets and roads – if the work done impacts the “base” structure the improvement should be capitalized. i.e., sealcoating is considered maintenance – an overlay is considered capital.

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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5. Asset Classes & Estimated Physical / Depreciation Lives (if not listed follow the assigned replacement schedule from the Departmental Capital Goods Replacement Schedules)–

Classes of Assets	Threshold	Physical / Depr. Life
Buildings / Structures <ul style="list-style-type: none"> • Seasonal / Shelters – 20 years • Sewer Treatment Plant – 25 years • Buildings – 40 years 	\$5,000	10 – 40 yrs.
Building Improvements <ul style="list-style-type: none"> • HVAC Systems – 20 years • Roofing – 20 years • Carpet Replacement – 10 years • Electrical / Plumbing – 30 years 	\$5,000	5 – 30 yrs.
Equipment / Machinery <ul style="list-style-type: none"> • Fire Department Air Bottles 15 years • Bobcat / Mowers & Pick Ups – 5 years • Plows – 15 years • Dump Trucks – 15 years • Playground Equipment, Scoreboards, bleachers, radio towers, lights, fishing dock – 20 years • EMS Training Equipment – 10 years • Telephone System – 10 years 	\$5,000	5 – 20 yrs
Furniture & Fixtures <ul style="list-style-type: none"> • Desks, tables, chairs – 15 years 	\$5,000	5 – 20yrs
Infrastructure <ul style="list-style-type: none"> • Drainage Sys.- Catch basins & storm pipe – 40 years • Water Dist. System – Pipes – 40 years | Tank Mixer 10 yrs • Sewage Collection Sys.– Manholes & Pipes – 40 yrs. • Wells & Storage Syst. – 40 years • Lift Stations – 30 years • Streets - New (bituminous) 60 years Over lay (bituminous) 20 years • Sidewalk – 20 years • Lights – 20 years • Curb & Gutter – 40 years 	\$5,000	20 – 40yrs
Vehicles <ul style="list-style-type: none"> • Ambulances – 10 years • Cars / Light Trucks – 5 years • Fire Trucks –15 years 	\$5,000	5 – 10 years

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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All fixed assets with a physical useful life of more than one year and an original value between \$1,000 and \$5,000 will be recorded and inventoried but will not be capitalized and depreciated. These records will be compiled and maintained by the individual departments. The Administration department will track capitalized assets only.

*SALE AND DISPOSAL OF CITY EQUIPMENT / GOODS

SALE AND DISPOSAL POLICY PURPOSE

This policy is intended to streamline the process of disposing of equipment and tangible goods that are no longer needed by the City of Chatfield. Unless otherwise directed by the City Council, all equipment and goods that are owned by the city but no longer needed, * with the exception of land and buildings, and specialty equipment such as ambulances and fire trucks, are to be sold via a standard on line auction process.

Minnesota statues regarding the disposal and sale of city equipment vary based on its estimated value, but generally require public notice and a competitive sale process.

Key state statutes and rules

Uniform Municipal Contracting Law (Minn. Stat § 471.345)

This is the primary law governing municipal contracts, including those for selling surplus equipment.

Electronic auctions: Municipalities may sell surplus, obsolete, or unused equipment through an "electronic selling process" like an online auction. This method is an exception to other bidding requirements, provided the sale is conducted in an open and interactive competitive environment.

Formal bidding: For higher-value equipment (exceeding \$100,000 for townships), a formal process with published notice and sealed bids is typically required.

Sale or purchase of state property; penalty (Minn. Stat. § 15.054)

This law outlines the general rules for disposing of public property and restricts employees from purchasing it.

Public notice: When selling property not needed for public use, a city must provide reasonable public notice.

Auctions or sealed bids: Sales to city employees must be conducted through a public auction or sealed bid process, with at least one week's published notice. The employee cannot be directly involved in the process.

Officers prohibited: The law prohibits municipal officers from purchasing surplus property from their own city.

Disposal of unclaimed property (Minn. Stat. § 471.195)

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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Cities can adopt ordinances for the disposal of unclaimed personal property that came into their possession during municipal operations. The ordinance must provide for either a public auction or sale through a nonprofit organization, with published notice given at least 10 days before the sale.

Donation of surplus equipment (Minn. Stat. § 471.3459)

A local government may donate surplus equipment to a nonprofit organization, but only after adopting a formal policy. The policy must:

Define the eligibility criteria for equipment to be considered "surplus".

Outline the types of nonprofits that can receive donations.

Include a disclosure that the donated equipment may be defective and should not be relied upon for safety purposes

City of Chatfield Details

Department Heads will determine the need to dispose of the various pieces of equipment within their area of responsibility and will coordinate the sale of the items with the City Administrator. The City Administrator will have the primary responsibility to coordinate the sale of the goods, with the responsible Department Head being available to answer questions or show the item to interested parties.

A notice will be posted following the city's general publication protocol making residents aware that an item will be listed for sale and directing them to the on line auction site.

All proceeds from the sale of merchandise will be applied to the reserve fund for future capital purchase of the appropriate department.

Capital Outlay Policy Adopted by City Council Sepr 08, 2008 | Capitalization Policy Adopted Jun 14, 2004 | Capitalization Policy Revised Nov 1, 2007 | Capital Outlay Policy Revisions Adopted Oct 25, 2021 | Capital Outlay | Capitalization & Sale of Merchandise Policy Combined Jan 09, 2023 | Capitalization Policy revised to remove collections Ma, 2023 | 2024 Annual Review Revisions Adopted Jan 8, 2024 | 2025 Annual Review Revisions Adopted Dec 9, 2024 – Annual Meeting Distribution Jan 13, 2025, Annual Review Revisions Adopted Oct 27, 2025 – Annual Meeting Distribution Jan 12, 2026

Resources: City of Edina – Financial Management Policies), David Drown & Associates Financial Planner, Investment Partners – Northland Securities & 4M

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Purpose – To provide guidelines to the issuance of debt.

Policy Limits – The City will use debt only for capital improvement or projects that have a life of more than 5 years. The City will avoid using debt for cash flow borrowing, operations or repairs.

When possible, the City will not use debt to finance equipment purchases when it is possible to purchase the equipment on a pay-as-you-go basis with equipment replacement program or capital goods replacement plan reserves.

The City shall use its bonding authority to facilitate private development only when the development merits special consideration.

The City's capital outlay plan shall contain debt assumptions which match this policy and requires a commitment to long-range financial planning which looks at multiple years of capital and debt needs.

Legal Limits – Minnesota Statutes, Section 475 prescribes the statutory debt limit that outstanding principal of debt cannot exceed 3% of estimated market value. This limitation applies only to debt that is wholly tax-supported. The type of debt included is either general obligation debt of any size bond issue (G.O.) or lease revenue bond issues that were over \$1,000,000 at the time of issuance. However, there are also several other types of debt that do not count against the limit. G.O. tax increment, G.O. special assessment, G.O. utility revenue, G.O. recreational facility revenue, and HRA-issued debt are considered to have a separate revenue source other than just taxes and are excluded from the legal debt limit calculation. Local ordinances do not limit the City's ability to issue debt.

Issuance Practices - The City will utilize the sales method that is most advantageous after considering a variety of factors, including but not limited to, structure, size, term, market conditions, applicable regulations, etc.

The City will determine the sales method after consulting with the City's Municipal Advisor and / or other appropriate parties.

Debt Structuring – The City's collective debt shall amortize at least 50% of its principal within 15 years. In all cases, the maturity shall not exceed the life of the related assets.

Conduit Debt – The City may participate in conduit debt financings. Development proposals are reviewed to determine if they meet program objectives and whether the proposals are financially feasible.

It is the practice of the City to charge fees that range from 0.25% to 0.5%, of the bond offering with a maximum fee of \$40,00 to cover the City's cost.

Refunding – Current refunding bonds may be utilized when the projected savings, after factoring in all costs, yields enough savings to warrant moving forward. Council will determine on a case-by-case basis if sufficient savings have been attained.

Advance refunding bonds may be utilized when statutory savings are met (present value savings is at least 3% of refunded debt service).

Adopted Sep 08, 2008 / Revisions Adopted Oct 25, 2021/ Adopted | Annual Review: January 9, 2023 / Adopted | Annual Review: January 8, 2024/ Adopted | Annual Review Dec 9, 2024 – Distribution Annual Mtng Jan13, 2025 Adopted Oct 27, 2025 | - Distribution Annual Mtng Jan 12, 2026

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Investment Partners – Northland Securities & 4M

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FUND BALANCE POLICIES

Purpose – To provide a stable financial environment for the City of Chatfield’s operations that allows the City to provide quality services to its residents in a fiscally responsible manner to keep services and taxes as consistent as possible over time. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained. The City of Chatfield uses fund accounting to ensure and demonstrate compliance with finance-regulated legal requirements.

Definitions & Policies

Fund Balance - Describes the difference between assets and liabilities in the governmental funds (general fund, special revenue funds, capital project/reserve funds, debt service funds and permanent funds). **This policy covers the governmental funds (general fund unassigned and special revenue funds assigned) fund balances (100, 211, 220, 230, 240, 250)**

Fund balance is classified as non-spendable, restricted, committed, assigned, or unassigned according to the following definitions:

- **NONSPENDABLE -that portion of the fund balance that is not in a spendable form. Included in this category are advances to other funds, prepaid items and inventory.**
Policy - At the end of each fiscal year, the City will report the portion of the fund balance that is not available for spending.
- **RESTRICTED- the portion of the fund balance that has external constraints placed upon their use.**
(external creditors, grantors, contributors, laws, or regulations of other governments. e.g., encumbrances for goods or services with outside parties-creditors, grantors outstanding at the end of the year, or restricted by state statutes or grant requirements placed on the use for specific purposes).
Policy - At the end of each fiscal year, the City will maintain a restricted fund balance equal to the amounts required to accommodate; prepaid expenditures, encumbrances or funds restricted by enabling legislation.
- **COMMITTED- the portion of the fund balance for a specific purpose by Council action. The constraints cannot be changed or removed without Council action.**
(for example, an ordinance or resolution passed by a city council).
Policy - At the end of each fiscal year, the City will maintain a committed fund balance for long-term loan receivables such as advances to other funds or otherwise constrained for specific purposes by City Council.
- **ASSIGNED – the portion of the fund balance that reflects the amounts the City intends to use for a specific purpose. (not restricted nor committed)**
The City Council, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The council also delegates the power to assign fund balances to the City Administrator. This is the portion of the fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. capital goods replacement - the constraint on use is not imposed by external parties or by formal council action). In governmental funds other than the general fund (special revenue funds, capital project funds, debt service funds and permanent funds), assigned fund balance represents the amount that is not restricted or committed.

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Investment Partners – Northland Securities & 4M

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Policy –

Capital Goods Replacement - At the end of each fiscal year, the City will maintain an assigned fund balances (reserve funds) for equipment replacement according to the City’s Capital Goods / Equipment Replacement. This includes funds; 212 for the library, 221 for the fire department, 231 for the ambulance, 242 for Community Development, 251 for CCA, 801 for the general fund, as well as balances in 611 for the water department and 612 for the wastewater department.

Special Revenue Funds Cash Flow - At the end of each fiscal year, the City will maintain an assigned portion of the fund balance for cash flow in a range equal to 20 – 40% of the following year’s budgeted expenditures. This includes funds 211 for the library, 220 for the fire department, 230 for the ambulance, 240 for Community Development, and 250 for CCA

- **UNASSIGNED-** is the residual classification for the positive fund balance within the **General Fund** which has not been classified within the above-mentioned categories as well as the negative fund balances in other governmental funds. This is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications and, therefore, not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the undesignated portion, there is a need to maintain a certain funding level. Undesignated fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as undesignated can be used to cover expenditures for revenues not yet received.

Policy -

General Fund Cash Flow - At the end of each fiscal year, the City will maintain an unassigned portion of the fund balance for cash flow in a range equal to 40 – 60% of the following year’s budgeted expenses (or \$1 million whichever is greater). In addition to cash flow needs this accommodates compensated absence liability and emergency contingency concerns.

If amounts designated for cash flow fall above or below the desired range, the City Administrator shall report such amounts to the City Council as soon as practical after the end of the fiscal year. Should the actual amount designated for Cash Flow fall below the desired range, the City shall create a plan to restore the appropriate levels. Should the actual amount designated for cash flow rise above the desired range, any excess funds will remain undesignated pending the Council’s final decision concerning transfer to another fund. It is the policy of the City that, to the extent possible, such excess funds will be transferred to the Special Projects Undesignated Reserve Fund (801Und).

Adopted Sep 08, 2008 | Revisions May 23, 2022 | Adopted | Annual Review Jan 9, 2023 / Adopted | Annual Review Jan 8, 2024 / Adopted | Annual Review Dec 9, 2024 – Distribution Annual Mtng Jan 13, 2025 / Adopted Jun 23, 2025 | Updates cash flow from NY revenues to expenses -Distribute Jan 12, 2026 / Adopted Oct 27, 2025 for distribution Jan 12, 2026

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Investment Partners – Northland Securities & 4M

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1. POLICY

The investment program shall be operated in conformance with federal, state, and other legal requirements, including Minn. Stat. § 118A. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with minimum risk while meeting the daily cash flow demands.

Investment income will be allocated quarterly to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

POLICY CONSIDERATIONS

EXEMPTIONS

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

APPROVAL OF INVESTMENT POLICY

The investment policy shall be formally approved and adopted by the Chatfield City Council.

AMENDMENTS

This policy shall be reviewed on an annual basis at the Annual Meeting. Any changes must be approved by the Chatfield City Council.

2. SCOPE

This policy applies to the investment of all funds of the City of Chatfield and Chatfield Economic Development Authority (the "City") except those (if any) which are governed in another manner by specific reference in federal, state and/or local statutes. Proceeds from certain bond issues / construction funds may be covered by a separate policy to conform to federal requirements and / or earn specific sub-account earnings.

All assets to which this policy applies are accounted for in the City's annual Financial Statements and include;

- General Fund (*Governmental Fund*)
 - Special Revenue Funds (*Governmental Fund*)
 - Debt Service Funds
 - Capital Project Funds (*Governmental Fund*)
 - Enterprise Funds (*Proprietary Fund*)
 - Internal Service Funds (*Proprietary Fund*)
 - Any other newly created governmental or proprietary fund
- (Custodial funds are not invested but simply passed through)

The City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiency with regard to investment pricing, safekeeping, and administration.

Resources: City of Edina – Financial Management Policies , David Drown & Associates Municipal Advisor, Northland Securities, 4M & Smith
Schafer Certified Public Accountants and Consultants

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3. Standards of care

PRUDENCE

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

DELEGATION OF AUTHORITY

Authority to manage the investment program is granted to the City Administrator, hereinafter referred to as investment officer, who shall act in accordance with established procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer.

4. INVESTMENT GENERAL OBJECTIVES

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and return on investment:

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, through diversification and maturity limitations for each pool of fund of investments. The objective will be to mitigate credit risk and interest rate risk.

CREDIT RISK

The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities identified as authorized in section 5 of this investment policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business in accordance with those defined in Section 7 of this investment policy.

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Northland Securities, 4M & Smith Schafer Certified Public Accountants and Consultants

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- Diversifying the investment portfolio so that the impact of price fluctuations from any one type of security or from any one individual issuer will be minimized in accordance with section 9 of this investment policy.

INTEREST RATE RISK

The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in money market checking accounts, shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section 8).

LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist of some securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

Yield Return on Investment

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- Liquidity needs of the portfolio require that the security be sold.

5. AUTHORIZED INVESTMENTS

Investment Types consistent with Minn. Stat. § 118A will be permitted by this policy including but not limited to;

- United States Securities
- Money Market Funds
- Minnesota Joint Powers Investment Trust
- State and Local Securities
- Commercial Papers
- Time Deposits
- Fully Collateralized Deposits

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Northland Securities, 4M & Smith Schafer Certified Public Accountants and Consultants

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6. SAFEKEEPING AND CUSTODY

Safekeeping

Consistent with Minn. Stat. § 118A.06(a), Investments may be held in safekeeping with;

- (1) Any Federal Reserve Bank,
- (2) Any bank authorized under the laws of the United States or any state to exercise corporate trust powers, including, but not limited to, the bank from which the investment is purchased;
- (3) A primary reporting dealer in United States government securities to the Federal Reserve Bank of New York or;
- (4) A securities broker-dealer, or an affiliate of it, that meets the following requirements:
 - a. It is registered as a broker-dealer under chapter 80A or is exempt from the registration requirements;
 - b. It is regulated by the Securities and Exchange Commission; and
 - c. It maintains insurance through the Securities Investor Protection Corporation or excess insurance coverage in an amount equal or greater than the value of the securities held.

The City's ownership of all securities in which the fund is invested must be evidenced by written acknowledgements identifying the securities by the names of the issuers, maturity dates, interest rates, CUSIP number or other distinguishing marks.

Collateralization

In accordance with M.S. 118A.03 on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.

7. FINANCIAL INSTITUTIONS, SECURITY DEALERS, AND CONSULTANTS

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 in total assets and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Northland Securities, 4M & Smith Schafer Certified Public Accountants and Consultants

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- Completed broker certification form (annual) (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the City's investment policy.

The broker/dealer must sign the Broker Notification and Certification form required by Minnesota Statutes 118A, including this investment policy, prior to any investment transaction with the City. The Broker Notification and Certification must be updated annually.

8. INVESTMENT PARAMETERS

DIVERSIFICATION

The investments shall be diversified by:

- limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities and collateralized deposits),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- investing a portion of the portfolio in readily available funds such as local government investment pools or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

MAXIMUM MATURITIES

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than an average expected life of ten (10) years from the date of purchase or in accordance with state and local statutes and ordinances.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding ten (10) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

COMPETITIVE BIDS

The investment officer shall consider multiple competitive offerings on all purchases of investment instruments purchased. The investment officer shall have no obligation to purchase and may decline on any or offerings.

9. INTERNAL CONTROLS

The investment officer shall establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

Resources: City of Edina – Financial Management Policies, David Drown & Associates Municipal Advisor, Northland Securities, 4M & Smith Schafer Certified Public Accountants and Consultants

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10. PERFORMANCE STANDARDS

The City’s cash management portfolio shall be designed with the objective of meeting or exceeding the average return on three-month U.S. Treasury bills during a market/environment of stable interest rates. The portfolio will take into consideration investment risk constraints and cash flow needs.

11. REPORTING

Administration prepares two financial reports, a Monthly Cash and Investment Report and a Quarterly Financial Report (1st, 2nd & 3rd Quarter, the Audited Financial Statement serves as the fourth quarter report)

MONTHLY FINANCE CASH & INVESTMENT REPORT

- PURPOSE—MONTHLY RECONCILIATION OF ACCOUNTING SOFTWARE BALANCES WITH THE INSTITUTION BANK STATEMENTS (OR ON LINE REPORTING INFORMATION).
- INFORMATION PROVIDED—
 - ACCOUNTING SOFTWARE FUND BALANCES (CASH BASIS REPORTING)
 - RESERVE FUND “BUCKET” BALANCES
 - INSTITUTION CASH & MONEY FUND ACCOUNT BALANCES
 - INVESTMENT HOLDINGS (CD’S, BONDS, SECURITIES) BY MATURITY DATE, MARKET VALUE & ESTIMATED VALUE BASED ON FULL MATURITY
 - % OF PORTFOLIO BY INSTITUTION
 - PORTFOLIO ESTIMATED AVERAGE YIELD (BASED ON FULL MATURITY) COMPARED TO 3 MONTH TREASURY BILL
- DISTRIBUTED TO—
 - CITY ADMINISTRATOR
 - PERSONNEL BUDGET COMMITTEE (COUNCIL REPRESENTATIVES)

● QUARTERLY FINANCIAL REPORT (DASHBOARD)

- PURPOSE—REVENUE & EXPENDITURE BUDGET TO ACTUAL ANNUALIZED ACTIVITY ANALYSIS AND YEAR END FUND OPERATIONAL GUIDELINES & POLICY CHECK POINTS MONITORING.
- INFORMATION PROVIDED—
 - FUND LEVEL BUDGET TO ANNUALIZED ACTUAL REVENUE & EXPENSE PROJECTIONS CHART
 - GENERAL FUND DEPARTMENTS BUDGET TO ANNUALIZED ACTUAL EXPENDITURE PROJECTION CHART (GENERAL REVENUE, LEGISLATIVE, ADMINISTRATION, MUNICIPAL BUILDING, POLICE, STREET MAINTENANCE, POOL, AND PARKS)
 - FINANCE OPERATIONAL GUIDELINES & POLICY CHECKPOINTS
 - OPERATIONS CHECK BOOK BALANCE TRACKING CHART—PROPOSED \$750,000 (3YR AVG MONTHLY OPERATIONS EXPENSES)
 - GENERAL FUND UNASSIGNED BALANCE TRACKING CHART
 - SPECIAL REVENUE OPERATIONS ASSIGNED & ENTERPRISE FUND CASH FLOW (CASH BASIS) | YEAR END 20-40% OF THE FOLLOWING YEARS BUDGETED EXPENSES
 - CASH & INVESTMENT BALANCE | PERFORMANCE
 - PORTFOLIO BALANCE TREND CHART
 - QUARTER END PORTFOLIO ESTIMATED YIELD | 3 MONTH TREASURY REPORT
 - QUARTER END PORTFOLIO BALANCE | BY INSTITUTION
 - DISTRIBUTED TO—CITY ADMINISTRATOR | DEPT HEADS | PERSONNEL BUDGET COMMITTEE | COUNCIL

Adopted Sep 08, 2008 / Amendment Adopted Jun 27, 2022 / Adopted | Reviewed Jan 09, 2023 / Adopted | Reviewed Jan 08, 2024 / Adopted | Annual Review Dec 9, 2024 – Distribution Annual Meeting Jan 13, 2025 / Adopted | Oct 27, 2025 – Distribution at Annual Meeting Jan 12, 2026

Resources: City of Edina – Financial Management Policies , David Drown & Associates Municipal Advisor, Northland Securities, 4M & Smith Schafer Certified Public Accountants and Consultants

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HISTORICAL REFERENCE & BACKGROUND:

The 2008 audit identified two significant deficiencies in internal control.

- *-Accounting and Financial Reporting / Segregation of Duties – This deficiency is inherent in an entity of this size and is not a newly reported deficiency. The report went on to say that it would not be practical for the entity to devote the resources required to overcome this limitation. This deficiency will continue to be reported annually. The only action we can take is to constantly be aware of this and realize the concentration of duties and responsibilities in a single individual is not desirable from an accounting point of view. We have segregated the duties and implemented cross checks in our practices to the degree we can with the resources we have.*

This document was created in 2009 in response to the second deficiency that was identified.

- *Documentation of Accounting Policies and Procedures – The City should document its accounting policies and procedures in a written policy manual which spells out the accounting policies and procedures that make up the City's internal control system. The documentation should describe the procedures as they are intended to be performed and indicate which employees are to perform which procedures.*

The audit comment from Smith Schafer and Associates was that during their audit they became aware of a matter that was an opportunity for strengthening internal controls and operating efficiency.

In response to this opportunity, the accounting internal control practices have been documented.–The first section provides background information from the State Auditor's office as well as from the City's Code. This purpose of providing the background information is to provide a point of reference for expectations and to provide a basis to measure compliance in order to ensure our practices are sound.

General Overview Statement for City of Chatfield Internal Control Procedures

The City of Chatfield strives to perform daily operations with practices that strike a balance of sound internal accounting controls that fulfill statutory requirements, while also maintaining operational efficiencies, and managing the costs of providing the control in order to safeguard funds, manage assets, provide financial statements that conform to generally accepted accounting principles, and manage finances with responsible stewardship to ensure public confidence and maintain the integrity of the financial systems.

All personnel with a role in the management of the City of Chatfield's fiscal operations are expected to uphold the policies in this manual. It is the intention of the City of Chatfield that this accounting manual serve as our commitment to proper, accurate financial management and reporting.

THE PURPOSE OF DOCUMENTING THESE PRACTICES IS TO:

- *Enhance employees' understanding of their role and function in the internal control system;*
- *Establish responsibilities;*
- *Provide guidance for employees;*
- *Improve efficiency and consistency of transaction processing*
- *Improve compliance with established policies;*
- *Help prevent deterioration of key elements in the entity's internal control system;*
- *Maintain consistency in procedures from year to year and during employee transitions; and*
- *Help decrease circumvention of the entity's policies.*

HISTORICAL REFERENCE & BACKGROUND (CONT.):

INTERNAL CONTROL TOPICS:

STATE AUDITOR & CHARTER REFERENCE INFORMATION

SEGREGATION OF DUTIES

REVENUE MANAGEMENT | RECEIPTS

EXPENSE MANAGEMENT | DISBURSEMENTS

US BANK ONE CARD & FUEL CARD PRACTICES

RECONCILIATIONS

PETTY CASH FUND

FIXED ASSET MANAGEMENT

PAYROLL

COMPUTER SYSTEM BACKUP PROCEDURES

ANNUAL CHECK LIST

HISTORICAL REFERENCE & BACKGROUND (CONT.):

INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION

STATE OF MINNESOTA – OFFICE OF THE STATE AUDITOR – STATEMENT OF POSITION –
THE IMPORTANCE OF INTERNAL CONTROLS 2007-1010 –REVISED: FEB 2014 REVIEWED: FEB 2014

Internal controls are designed to protect a local government unit from loss or misuse of its assets. Internal controls also ensure that all transactions are properly authorized, and the information contained in financial reports is reliable.

This Statement of Position will provide public officials and employees with practical answers to some of the questions most frequently asked about internal controls.

What is the purpose of internal controls?

An internal control is a process by which an entity attempts to prevent or minimize the likelihood of accounting-related errors, irregularities, and illegal acts. Internal controls help safeguard funds, provide efficient and effective management of assets, and permit accurate financial accounting. Internal controls cannot eliminate all errors and irregularities, but they can alert management to potential problems.

How much will this cost?

The cost of internal controls should never exceed their expected benefit. When adopting policies and procedures on internal controls, maintain a balance between what is needed to ensure public confidence and to maintain the integrity of the financial systems, and the cost of providing the control in terms of money, time, and efficiency. Many simple and cost-effective internal control procedures are available.

Does someone need to review every transaction?

No. It is not practical or profitable to attempt to independently review every transaction. Instead, management should be alert to “red flags” that could indicate potential problems. Looking into “red flags” will not only detect irregularities, but it will also prevent them from occurring in the first place because an environment of accountability will have been established.

What are some “red flags”?

When an alert is raised, follow-up is critical. Too often we see “red flags” continue unabated long after they were first detected and reported. Here are some examples that would merit further review:

- *Any unusual discrepancy between actual performance and anticipated results (for example, a major budget overrun in “supplies” or an unexplained decline in user fees);*
- *Receipts not matching deposits;*
- *Disbursements to unknown and/or unapproved vendors;*
- *One signature on checks or pre-signed blank checks;*
- *Gaps in receipt or check numbers;*
- *Late reports; or*
- *Disregard for internal control policies and procedures.*

What types of control policies and procedures should be implemented?

The control policies should be adequate to ensure that:

- *All transactions are properly authorized;*

HISTORICAL REFERENCE & BACKGROUND (CONT.):

INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

- *Incompatible duties are segregated;*
- *Accounting records and documentation are properly designed and maintained;*
- *Access to both assets and records is controlled; and*
- *Accounting data are periodically compared with the underlying items they represent.*

Extra care needs to be taken where cash transactions are involved (for example, liquor stores, park and recreation programs, or petty cash funds).

What does it mean to segregate incompatible duties?

Simply put, no employee should be in a position to commit an irregularity and then conceal it. An example taken from everyday life is a movie theater where one person sells tickets and another person collects the tickets. This helps prevent the person selling the tickets from: (1) collecting the price of the ticket, but allowing entry without a ticket (allowing the ticket seller to pocket the ticket payment without being detected); or (2) allowing entrance without the purchase of a ticket.

Duties can be segregated by department or by individual. Examples of incompatible duties that should be performed by separate individuals are:

- *Receipting collections, posting collections to registers, and making bank deposits;*
- *Signing checks, and reconciling the bank accounts;*
- *Receipting collections, and posting collections to the accounts receivable records; and*
- *Approving receivable write-offs/write-downs, and posting adjustments to the accounts receivable records, adjusting accounting codes, and reviewing the monthly detailed report of receipts and disbursements for accuracy.*

What if we are too small to be able to segregate duties?

If it is not practical to segregate duties, management should be aware of the lack of segregation and implement oversight procedures to ensure that employees are following other internal control policies and procedures. In addition, management may want to implement other controls. For example, a mandatory vacation policy or periodic rotation of duties among employees would allow management to observe if there is any noticeable change (for example, a marked increase in cash receipts) while another person is performing the duties. These alternative controls also help lessen potential disruptions caused by employee turnover.

Do some statutes require internal control procedures?

Yes. For example, the statutory requirement that more than one person must sign a check is designed to ensure a deliberate decision about who to pay, how much to pay, and when to pay bills. Pre-signing checks and signature stamps defeat those controls. Statutory requirements should be incorporated in the internal control policies and procedures.

HISTORICAL REFERENCE & BACKGROUND (CONT.):

INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

What sort of accounting documentation is needed?

Accounting records need to be complete. Key documents (for example, invoices, receipts, checks) should be sequentially numbered. Voided documents should be retained. Record retention schedules should be followed. Employee timesheets should be reviewed and countersigned by a supervisor or other third-party.

How do we “compare accounting data with the items represented”?

Bank statements should be routinely reconciled with the cash balances recorded in the books of the account. Check amounts should be compared with the claims approved, as recorded in the minutes. Any differences should be reconciled and documented. An annual inventory of fixed assets will ensure that all recorded items are still in your custody. Similar checks can be made of other accounts (for example, petty cash counts). Explanations of discrepancies should be corroborated by supporting documentation and evidence.

Do we have to write down our procedures?

Proper documentation of control procedures is essential. Written policies and procedures outline the specific authority and responsibility of individual employees, providing for accountability. Written policies serve as a reference and training tool for new employees and ensure that procedures remain in place despite employee turnover. To be effective, an accounting policies and procedures manual must be complete, up-to-date, and readily available to all employees who need it.

Who is responsible for internal controls?

The governing body (county commissioners, city councils, and town boards) and management are responsible for establishing and maintaining internal controls. The governing body sets the tone, educates employees about the importance of internal controls, and provides funding to implement the controls. The governing body must ensure that internal controls remain a top management priority. Management is responsible for evaluating the effectiveness of internal controls on an on-going basis. Even the best-designed internal controls cannot be effective without the active involvement of management. Management can develop a favorable control environment by setting a positive tone, communicating to all employees the importance of internal controls, and taking appropriate action against staff who are not complying with approved internal control policies and procedures. Management should also encourage staff to communicate situations not addressed by the policies and procedures, so that policies and procedures may be adopted as necessary. Finally, management should try to make employees feel comfortable when reporting potential wrongdoing or violations of policies and procedures.

HISTORICAL REFERENCE & BACKGROUND (CONT.):

INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

REFERENCE: CITY OF CHATFIELD – CHARTER

CHAPTER 4 SECTION 16.5 – CITY ADMINISTRATOR –

- D. *To keep the city council fully advised as to financial conditions and needs of the city, and to prepare and submit to the city council for its consideration an annual budget and capital improvements program;*

REFERENCE: CITY OF CHATFIELD – CODE OF ORDINANCES

CHAPTER 2 ADMINISTRATIVE CODE* ARTICLE V – FINANCE –

DIVISION 1. GENERALLY

SEC. 2-75. DISBURSING FUNDS; PAYMENT OF BILLS.

All fund disbursements shall be by order signed by the mayor and administration, duly authorized by the city council, and every such order shall specify the purpose for which the disbursement is made, and indicate that it is to be paid out of the proper fund; but no such order shall be paid until there is money to the credit of the fund out of which it is to be paid sufficient to pay the same together with all then- outstanding encumbrances upon such fund. No claim against the city shall be allowed, except as otherwise provided in this Code, unless accompanied by an itemized bill and voucher, payroll, or timesheet signed by a responsible officer who has personal knowledge of the facts in the case, together with a certificate verifying the correctness and reasonableness of the claim. However, the city council may provide for the regular payment without specific individual authorization or the filing of an itemized bill and voucher, payroll, or timesheet of the salaries and wages of regular employees or laborers, and any other fixed charges which have been previously and duly regularly authorized.

(Code 1999, § 2.7)

SEC. 2-76. PURCHASES AND CONTRACTS

The City Administrator is the chief purchasing agent of the city. Purchases and contracts exceeding \$20,000 are subject to the city council's advance approval. Unless otherwise provided in this Code. All contracts shall be made in accordance with law.

(Code 1999, § 2.8)

State law references: Uniform municipal contracting law, Minn. Stat. § 471.345.

HISTORICAL REFERENCE & BACKGROUND (CONT.):

INTERNAL CONTROL TOPIC: STATE AUDITOR & CHARTER REFERENCE INFORMATION (CONT.)

SEC. 2-96. GENERAL FUND.

The city shall maintain a general fund into which shall be placed or credited all moneys, and from which shall be paid all city expenses, not otherwise appropriated or provided for in other funds created in the city Charter or this article.

(Code 1999, § 2.3.1)

SEC. 2-97. BOND, CERTIFICATES, AND WARRANT FUNDS.

Separate funds shall be maintained for each issue of bonds, certificates, or warrants in the resolution or ordinance authorizing such issuance and into each such separate fund shall be placed and credited all moneys received from taxes and assessments levied and revenues pledged for the payment of each such issue, together with any other moneys appropriated by the city council for their payments. From such funds shall be paid the principal and interest and fiscal agent's fees for making such payment as such become due.

(Code 1999, § 2.3.5)

SEC. 2-98. LIBRARY FUND.

A library fund shall be maintained into which shall be placed and/or credited all moneys received from revenues of public libraries, from taxes levied therefore or from transfers from other funds. All disbursements shall be made pursuant to law.

(Code 1999, § 2.3.4)

State law references: Disbursements from library funds, Minn. Stat. §§ 134.11, 134.12.

SEC. 2-99. PUBLIC UTILITY FUND.

A public utility fund shall be maintained into which shall be placed and credited all moneys received from the operation of all public utilities or appropriated by the city council thereto, and from which shall be paid all expenses incurred through the operation of such public utilities.

(Code 1999, § 2.3.2)

INTERNAL CONTROL TOPIC: SEGREGATION OF DUTIES

REFERENCE

Avoiding Pitfall 04/13/2018

When employee responsibilities are arranged so that the work of one employee is checked by another, it is called "segregation of duties."

Ideally, no single official or employee should be able to:

1. Authorize a transaction;
2. Record the transaction in the entity's books; and
3. Obtain custody of the item resulting from the transaction.

Examples of incompatible duties that should be performed by separate individuals include:

- Receipting collections, posting collections to registers, and making bank deposits; or
- Signing checks and reconciling the bank accounts.

To put it another way, a person should not be in a position to commit an irregularity and cover it up.

Due to the limited number of personnel in smaller cities and towns, the segregation of accounting functions necessary to ensure adequate internal control is not always possible. In those situations, management should constantly be aware of this condition and realize that the concentration of duties and responsibilities in a single individual is not desirable from an accounting point of view. Example of incompatible duties that should be performed by separate individuals include: receipting collections, posting collections to registers, and making bank deposits; and signing checks and reconciling the bank accounts. To put it another way a person should not be in a position to commit an irregularity and to cover it up.

INFORMATION:

CITY OF CHATFIELD SEGREGATION OF DUTIES PRACTICES:

No financial transaction (authorization, recording & custody) shall be handled by only one person from beginning to end.

The following is a list of personnel who have responsibilities within the administration department:

City Council

1. Review detailed claim listing in each agenda packet showing the vendor to be paid, the amount, the fund being charged along with a brief description of the expense.
2. Review and approves quarterly financial reports.
3. Review and adopt annual levy and budget.
4. Reviews and approves all contracts for goods and services that exceed \$20,000.
5. Authorizes all interfund transfers not included in annual budget.

Mayor

1. Signs all checks for city council approved expenditures, except for ACH payroll checks and EFT vendors (IRS, State of Minnesota, PERA, Investments, HSA, administrative processing fees, and debit transactions for lodging associated with approved departmental training).

City Administrator

1. Reviews monthly Revenue and Expenditure Guidelines and Monthly Bank Reconciliation spreadsheet.
2. Prepares annual levy and budget.
3. Prepares listing of interfund transfers.

Finance Director

1. Processes daily online banking / fund accounting batch posting reconciliation.
2. Processes disbursements into Fund Accounting to generate claims listing report for City Council Agenda Packets.
3. Generates monthly revenue and expenditure guideline reports.
4. Processes monthly / quarterly and annual sales and use tax
5. Reconciles the bank accounts.
6. Prepares resolutions requesting authorization for interfund transfers not included in annual budget.
7. Prepares quarterly finance report (1st, 2nd & 3rd – Annual Financial Statement serves as 4th quarter).

REFERENCE INFORMATION:
When the segregation of accounting functions is not possible due to the size of the entity, management should constantly be aware of this condition. The concentration of duties and responsibilities in a single individual is not desirable from an accounting point of view. Additional internal control policies and procedures should be used to compensate for the lack of segregated duties.

Additional policies and procedures could include:

- *A formal, numbered receipt book should be used for all receipts;*
- *Minutes should include the claim number of bills approved for payment;*
- *Invoices should be canceled to ensure they are not paid twice*
- *Town supervisors or city council members should determine that reports are submitted promptly, and are in agreement with cash balances and grant expenditures; and*
- *The town board or city council should adopt a formal conflicts of interest policy.*

Date this Avoiding Pitfall was most recently published: 04/20/2018

CITY OF CHATFIELD SEGREGATION OF DUTIES PRACTICES (CONT.)

8. Assists Department Heads and City Administrator-with annual budget.
9. Adds capital goods to fixed assets data base.
10. Processes quarterly water department sales and use tax.
11. Has access to Root River State Bank On Line banking to provide enhanced internal control (along with City Clerk, Deputy Clerk, Assistant Deputy Clerk (s)).
12. Verifies ACH deposit amounts for Root River State Bank.

City Clerk

1. Processes receipts.
2. Processes utilities.
3. Processes the payroll, including payroll tax statements.
4. Has access to Root River State Bank On Line banking to provide enhanced internal control (along with City Clerk, Assistant Deputy Clerk(s), & Finance Director).
5. Provides receipt report for Revolving Loan Fund payments.

Deputy City Clerk

6. Processes receipts.
7. Processes utility receipts & monthly utility billing cycle.
8. Mails all checks for payments
9. Processes the payroll, including payroll tax statements.
10. Has access to Root River State Bank On Line banking to provide enhanced internal control (along with City Clerk, Assistant Deputy Clerk(s), & Finance Director).
11. Receives and distributes all incoming mail.
12. Reconcile petty cash fund monthly.
13. Files claim vouchers.

All Department Heads

1. Review all bills for appropriateness / receipt of services or merchandise, initial for authorization and provide expenditure code for process according to where the service or merchandise was budgeted (or forward electronically with notations to Finance Director).
2. Review detailed claim listing in each agenda packet showing the vendor to be paid, the amount, the fund being charged along with a brief description of the expense.
3. Assists with developing first draft of departmental budgets.
4. Accountability to approved departmental budgets in purchasing decisions and in preparing check request vouchers / invoices with the proper account code.

INTERNAL CONTROL TOPIC: Revenue management policy

REFERENCE INFORMATION:

Internal control is necessary for cash receipts to safeguard the assets of the city and to ensure that all cash funds intended for the city is received, promptly deposited, properly recorded, reconciled, and kept under adequate security.

CITY OF CHATFIELD RECEIPT | REVENUE MANAGEMENT
PRACTICES

SEGREGATION OF DUTIES –

No financial transaction shall be handled by only one person from beginning to end.

1. The Deputy City Clerks are the primary people to receive all incoming mail.
2. The Deputy City Clerks are responsible for receiving all payments to the city, whether by mail or in person. Physical receipts will be provided on all cash sales. In the absence of the Deputy Clerks, the Finance Director, City Clerk, Community Development Director, or City Administrator may receive cash payments.
3. The Deputy City Clerks are responsible for coding and keying the receipt batches in the accounting software, processes the deposits by preparing the deposit slip and delivering the deposit to the bank. In the absence of the Deputy Clerk, the deposits are delivered to the bank by the Finance Director, the City Clerk, Community Development Director or the City Administrator.
4. The Finance Director makes sure each receipt batch is balanced in the accounting software and posts the receipt batches.
5. Financial reports (Revenue & Expenditure Guideline Reports) are prepared by the Finance Director and distributed to the heads of each department monthly. The Revenue & Expenditure Reports and the Bank Reconciliation Spreadsheet showing the cash balances of each fund are distributed to the City Administrator each month. A monthly financial report is distributed to the Personnel Budget Committee. A quarterly report is prepared and distributed to City Council, which provides the Budget to Actual comparisons of the Revenues and Expenditures, the investment maturity and performance information as well as the cash balances in each institution (1st, 2nd & 3rd quarter, the Audited Financial Statement fulfills 4th quarter/ year end reporting).

CITY OF CHATFIELD RECEIPT | REVENUE MANAGEMENT
PRACTICES (CONT.)

SEGREGATION OF DUTIES (CONT.) –

6. Invoices for utility billing are prepared by the Deputy City Clerk, or City Clerk through the Utility Billing Software. Invoices for Chatfield Ambulance Services are prepared by the ~~Assistant~~ Deputy City Clerk through coordination with the contracted billing service (HomeTown billing). Invoices for Fire Services provided are prepared by the Deputy City Clerk, City Clerk or through the Fund Accounting invoicing module, tickets / citations serve as the invoice for the Police Department. Annual Rural Fire and Ambulance invoices are prepared by the Finance Director, City Clerk, Deputy City Clerk, or City Administrator utilizing the Fund Accounting invoicing module. Other receivables invoicing is processed by the City Clerk, Deputy City Clerks, Finance Director, or City Administrator utilizing the Fund Accounting invoicing module. Electronic copies of the Fund Accounting invoices are saved to the accounts receivable folder on the network. Revolving Loan Fund payments are process via ACH transactions through Root River State Bank cash module on a monthly basis.
7. Utility billing is done monthly. The Deputy City Clerk, City Clerk or calls for the electronic reads of the meters and downloads the information. Banyon software is used for utility billing. Exception reports are generated for readings out of the normal range (too low, too high). The Deputy City Clerk works with the Public Works employees to recheck each of these accounts. Invoices are generated out of the Banyon Utility Billing software. Payments come through the mail, a drop box, in cash at the counter, EFT payments as well as electronic submission through the web store and are handled as described below.

RECIPT | REVENUE MANAGEMENT PRACTICES (CONT.)

ACCOUNTING CONTROLS –

1. All payments made to the city are keyed into the Banyon software by the Deputy City Clerk, City Clerk, or Finance Director (Utility Billing or Fund Accounting). A batch name is created for each Fund Accounting software batch. The Finance Director posts and clears the batches according to daily transaction report from the Root River State Bank on line banking inquiry.
2. Receipts batches for each deposit are keyed into the accounting software which includes, receipt date, the amount of the receipt, a description of the item or service being paid for, and the revenue account the revenue is being allocated to. Each receipt batch matches a deposit on the bank statement and is cleared by the Finance Director during the daily reconciliation.
3. All cash receipts (other than utilities) contain a signature, or at least the initials of the staff member receiving the payment (typically the Deputy City Clerks). A sequentially number two part receipt is provided. The first part is given to the payer; the second part is retained by the City. An accounting of cash or check received will be recorded on the receipt and include the check number if applicable.
4. A signed or initialed copy of a utility billing invoice is provided by staff to utility bill payers paying in cash. The City Clerk, Deputy City Clerk or ~~Assistant Deputy Clerk~~, keys the payments into the Utility Billing software crediting each account and prepares a deposit for each batch. The Utility Billing software passes a batch electronically to the Fund Accounting software. These batches match the deposits on the Bank Statement and are cleared by the Finance Director during the daily reconciliation.
5. Receipts are typically deposited in the city's bank account on a daily basis. Under no circumstances shall payments, whether by cash or other instrument, be kept longer than one week.
6. A receipt drawer is kept for cash receipts in a locked cabinet at the counter in the main City Clerks Office. This office is also locked after hours.
7. The Finance Director, City Clerk, Deputy City Clerk is responsible for processing the receipt of funds received via electronic payments (RevTrack Webstore, MyRec pool payments, Minnesota Management & Budget, County Settlements, Revolving Loan Fund Payments, Utility Bill payments, etc.) Transactions are processed on a daily basis. These deposits are reconciled like the other utility receipts matching deposits daily to the Root River State Bank transaction report. transaction report

Cash disbursement credit card / fuel card into merged into Expense Management Jan 2023-----

INTERNAL CONTROL TOPIC: EXPENSE MANAGEMENT POLICY

REFERENCE INFORMATION:

Internal control is necessary for cash disbursements to safeguard the assets of the city and to ensure that all cash funds are disbursed only upon proper authorization of management for valid government purposes, and that all disbursements are properly recorded.

MN State Auditor: 2023 Avoiding
Pitfall: Electronic Funds Transfers

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES

SEGREGATION OF DUTIES –

No financial transaction shall be handled by only one person from beginning to end.

1. Each department makes purchases for the operational needs of their department on behalf of the City of Chatfield in compliance with the departmental practices, statutory requirements, as well as opinions and recommendations of the State Auditor and according to the League of Minnesota Public Purchase Expenditures publication.
2. All checks shall require two signatures with the exception of ACH payroll checks administered by automatic deposit ACH and EFT transactions for the IRS, State of Minnesota, PERA, payroll vendor liabilities, and administrative fees: preferably the Mayor and either the City Administrator, City Clerk, Finance Director, or Deputy City Clerk. Infrequently, but in order to meet routine administrative processes, two authorized representatives from the Administration department may sign a check for such items as postage, or an administrative transaction previously approved by council for a deposit or delivery, in the absence of the City Administrator.
 - a. Electronic Fund Transfers: Local governments may use electronic fund transfers to pay vendor claims, instead of checks. Electronic funds transfers may also be used to purchase and sell investments.
 - Those authorized to process payments & investment activity by electronic fund transfers are the authorized signers for each institution.
 - The individual initiating the transfer must be identified and documented in the transactions audit trail paperwork and receive a second authorization from those on the authorized signers for the banking institution the funds are being disbursed from.
 - Documentation confirming the transaction, must be made within one business day of the transaction; and
 - A list of all electronic funds transfers (e-checks in Fund Accounting) must be included in the claims listings at the next regular meeting if they change fund balances (not transfers between institutions).

Reference column

3. Invoices are received through central mail at the City Clerks office. The Deputy City Clerk distributes the invoices to the appropriate Department Head. Utility / recurring monthly vendor invoices are coded and keyed by the Deputy City Clerk.
4. Invoices shall be reviewed, and appropriate general ledger codes applied by the department head and or designated staff member.
5. Upon timely submission of claims by each department (by Tuesday morning prior to the second and fourth Monday of the month), the Finance Director and Deputy City Clerk will review all claims for accuracy and record them into the accounting system. In the absence of the Finance Director or Deputy City Clerk, the City Clerk or City Administrator may record payments. Most claims submitted for payment shall be authorized (physically signed off on, or by e-mail notifications) by the appropriate department. Exceptions to this include local operating supply vendors, and the utility / monthly recurring bills.
6. All claims batches are reviewed by the Finance Director or Deputy City Clerk and reports of claims to be paid are prepared for the City Council packets. Expenditures that were administratively authorized and processed in order to meet a payment deadline, were previously approved by Council display with a preprinted electronic check number on the claims listings.
7. The department heads review these claims listings for accuracy and the City Council will approve all claims paid and to be paid. Claims listings reports are submitted at each City Council meeting.
8. The Finance Director and / or the Deputy City Clerk print the checks. In the absence of the Finance Director and Deputy City Clerk the City Clerk or City Administrator may print checks. Pre-numbered checks are kept in the main office suite of the City Administrator and signed out by payables batch.
9. The Finance Director or Deputy City Clerk prepares and endorses the checks with the first signature. The checks are placed in the Mayors mailbox for endorsing after approved by City Council. If any claim is not approved for payment the check is pulled and is either not signed and / or the check is void.
10. The Finance Director or Deputy City Clerk voids any checks in the software that were not approved.
11. Properly signed and approved checks and remittance advice are prepared for mailing by the Deputy City Clerk, the Finance Director, the City Clerk, or the City Administrator and the vouchers with supporting documentation are filed alphabetically by vendor name.

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

SEGREGATION OF DUTIES (CONT.) –

12. The Finance Director reconciles the bank statements monthly.
The bank reconciliation spreadsheet showing the cash balance of each fund is distributed to the City Administrator with the Revenue & Expenditure Reports. The bank reconciliation spreadsheet is also distributed monthly to the Personnel Budget Committee.
13. Financial reports (Revenue & Expenditure Guideline Reports) are prepared by the Finance Director and distributed to the heads of each department monthly.
14. A quarterly report is prepared and distributed to City Council, which provides the annualized budget to actual comparisons of the revenues and expenditures, the investment maturity and performance information as well as the cash balances in each institution. This is completed for first, second and third quarter. The annual financial reports prepared by the external auditor is the fourth quarter report.

ACCOUNTING CONTROLS –

The following common internal controls relate to paying bills;

1. All disbursements, except those from petty cash, will be made by pre-numbered checks, or ach banking methods.
2. It is not permissible to draw checks payable to Cash.
3. Under no circumstances will blank checks be signed with both signatures in advance.
4. A disbursement claim voucher shall be prepared for each invoice or request for reimbursement. Detailed receipts are required for all purchases (dates and description of all merchandise or services purchased) that details the payee, amount to be paid, description of expense account to be charged, authorization signature (most invoices), and be accompanied with related source documents. *If a receipt is not provided, is misplaced or lost, staff will provide an e-mail or create a detailed memo receipt listing the merchandise or services purchased with an explanation of the missing receipt. This practice is expected to be an exception but is an accommodation for times when receipt printers are out of paper or e-mails are not received.*

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

ACCOUNTING CONTROLS (CONT.) –

5. Expenditures must be approved in advance by authorized persons.
6. All signed checks will be mailed promptly by the Deputy City Clerk, Finance Director, City Clerk or City Administrator.
7. The check stub will be attached to each claim voucher (with attached invoices) as the checks are prepared for mailing.
8. Invoices and requests for reimbursement are reviewed for accuracy and reasonableness as they are reviewed within the department or as they are keyed into the accounting system. Employee reimbursable expenses must contain itemized receipts or documentation of trip purpose and date for mileage reimbursement and may be processed through the payroll system.
9. The monthly bank reconciliation details the check number, check date and amount for all cleared and outstanding checks for the month and is filed along with the Bank Reconciliation spreadsheet and a copy of each bank statement.
10. Unpaid invoices are routed by each department to the Finance Director or ~~Assistant~~ Deputy City Clerk where they are maintained in an unpaid claim file. Unpaid invoices shall be processed promptly as to avoid incurring late or past due charges.
11. Material advance payments to employees or vendors shall be recorded as receivables in the general ledger.
12. Expense reports for travel related expenses shall be submitted on a timely basis.
13. Checks by which claims are paid shall have printed on the reverse side, above the space for endorsement: “The undersigned payee, in endorsing this order check, declares that the same is received in payment of a true, just and correct claim against the City and that no part has heretofore been paid.

Reference Column

MN State Auditor Statement of Position (State of Minnesota – Office of the State Auditor-2007-1005, February 2014)

Cities have authority to make purchases using credit cards issued to the public entity. The statutes authorizing credit card use by public entities restrict the use of credit cards to purchases for the public entity. No personal use of the credit card is permitted.

According to Minnesota law, credit cards should only be used by those employees and officers otherwise authorized to make purchases. If the public entity does not authorize a credit card purchase, the officer or employee who made the purchase becomes personally liable for the amount of the purchase.

Purchases made with the credit card must be consistent with other state law. For example, under Minnesota law, claims presented for payment must be in writing and itemized. Monthly statements received from a credit card company lack sufficient detail to comply with these statutory requirements. As a result, public entities using credit cards must retain the invoices and receipts needed to support the items charged in the bill from the credit card company. Similarly, listing only the credit card company on a claims list would merely identify the method of payment. It does not identify the vendors providing the goods and services, as required by law.

The authority to use credit cards does not authorize the creation of a new form of debt for the public entity. The statutes governing the issuance of debt by a public entity add a number of restrictions to the issuance of any obligation. The credit card statutes simply authorize another method of payment. Therefore, the public entity's governing board must adopt a policy of paying off the credit card charges on a monthly basis.

Some public entities have obtained debit cards instead of or in addition to credit cards. While entities have the authority to make purchases using credit cards, the authority to use debit cards is less clear. Debit cards allow funds to be immediately withdrawn from the entity's financial account, provide fewer protections than credit cards provide, and circumvent statutory claims approval safeguards. We recommend that entities use credit cards, and not debit cards, to make purchases for the public entity.

The ability to use a credit card for small purchases in the ordinary course of business offers many advantages. However, the ability of the card holder to make the public entity liable for an improper or illegal purchase in an inherent risk associated with credit cards. Compliance with statutory requirements and the adoption of and adherence to a policy implementing further internal controls will greatly reduce the public entity's exposure to loss of public funds through theft or misuse of the credit card.

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT PRACTICES (CONT.)

GENERAL CREDIT CARD PRACTICES

(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

Credit cards are issued for use by staff, for official company use only on an as needed basis. Fuel cards have been phased out as the bulk fuel system has been installed.

This policy applies to all employed staff of the City of Chatfield. Additionally, this policy applies to all usage of the company issued credit/debit cards.

This policy specifies the use of, eligibility, responsibilities, and restrictions on the use of credit cards, debit card and fuel cards issued by the City of Chatfield.

The city utilizes;

- the US Bank One Card (Credit) program
- a Kwik Trip house account (card is on site in Chatfield) for water, and other work-related food purchases, and pet food purchases for the pound
- an Amazon business account – with a credit limit of \$30,000 (04/23/2024 e-mail RB, BC, Amazon Business)
- Swimming Pool lines of credit;
 - Fortis – for swiped card reader transactions. This system met electronic transaction security criteria.
 - Priority Payment System for on line registration / orders processed through MyRec.
- And Nayax, for the bulk water system.

ROLES | RESPONSIBILITIES

MANAGEMENT –

The City Council, department heads and staff are provided with a detailed listing of expenditures in the agenda packets as a review process. The claims listing details the charges that have been made to, Kwik Trip, & US Bank. These vendors issue itemized monthly statements, and the city makes payment in full by check.

- The City Clerk, or Deputy City Clerk issue and track the cards to departmental employees and provide training on authorized uses.
- Ensure correct accounting, procurement and taxation practices are applied.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

GENERAL CREDIT CARDS (CONT.)

(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

STAFF –

- Staff will be accountable for expenditures and must keep cards secure while on their person.
- Report any loss or theft immediately to Department Head and City Clerk office.
- Staff will ensure correct procedures for use of all cards issued and that all receipts for purchases are returned to Finance at the City Administration office.
- Cards are to be returned to Department Heads for delivery to City Clerk immediately upon termination or notification to terminate employment.
- Violation of this usage policy may result in cancellation of the credit/debit card, formal reprimand and/or termination.

AUTHORIZED USES-

- Cards should only be used where it is necessary to pay for goods and services immediately rather than on an established account with the supplier.
- The account limit at Kwik Trip is \$2,600 (verified 06/2025 per statement) and alcohol and tobacco purchases are prohibited. There is an instore card which requires a pin for purchases. The Kwik Trip account is used for specialty fuel in park equipment, and occasional needs for emergencies (water at fires), or occasional city occurrences such as coffee for elections or committee of the whole.
- Typical uses of the company issued cards are for; gas for city vehicles and equipment, gas for personal vehicles when used and documented usage is for official company business. lodging, on line payments for training, licenses/fees and vendors that do not establish accounts or will not be used frequently and require immediate payment or other expenses when the PO process is not possible due to timing.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

GENERAL CREDIT CARD PRACTICES (CONT.)

(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

UNAUTHORIZED USES

- Any personal charge whatsoever, including but not limited to personal meals, personal telephone usage and movie rentals included in lodging bills associated with official business purposes.
- Purchases where an existing account with the supplier exists.
- In the case of fuel cards, restricted purchases include.
- Anything other than fuel, oil and or emergency mechanical repairs for the vehicle or department assigned to the fuel card, (note that the departments are authorized with the use of a pin to make in store purchases at Kwik Trip for water, and other work-related food purchases, and pet food purchases for the pound).
- Not to be used for any private purchases such as fuel, oil and/or emergency mechanical repairs for the employees personal or any non-work-related vehicle.
- Alcohol and tobacco products are prohibited.
- Cash advances on all credit cards are prohibited.
 - *Note: Two lines of credit exist for the swimming pool operations for citizens funds to pass through as funds are placed on account and then used for admissions and concessions*
 - *Priority Payment Systems for MyRec registration and*
 - *Fortis for on site swiped credit / debit card activity.*
- If an employee who is authorized on behalf of the city has charges that are disallowed and are not repaid prior to the credit card billing date, the city will have a lien on the employee's wages, including final pay.

Violations

Violations of this usage policy may result in cancellation of the credit/debit card, formal reprimand and / or termination.

Documentation

Kwik Trip Receipts

Kwik Trip is used for high octane gas for specialty equipment, water and food purchases for authorized departmental needs. These purchases are made using the in store account card with a departmental pin. All receipts for Kwik Trip purchases must be submitted to accounts payable in order to fulfill documentation requirements.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

GENERAL CREDIT CARD PRACTICES (CONT.)

(US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES IN NEXT SECTION)

Procedure / Practices

1. The City has credit cards.
2. Public Works, Police, Ambulance, Administration and Fire Department use credit cards for specialty gas & special occurrences at Kwik Trip.–The Kwik Trip card is kept in the store and requires a departmental pin code to be entered.
3. The cards are to be used for official city business only; no personal purchases/charges are allowed.
4. Department Heads are responsible for verifying and approving purchases for their departments. They are asked to get printed confirmation / detailed receipts of all purchases.
5. Department Heads are then responsible for appropriately processing each invoice with the expense codes and submitting the invoice in a timely manner for processing.
6. The Deputy City Clerk †, or Finance Director / Accounts Payable processes the credit cards like any other invoice.
7. Lost or stolen credit cards or numbers are to be reported to the Department Head immediately.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES

US BANK ONE CARD PURCHASING CARD OVERVIEW

The US Bank One Card provides staff with a method of payment where a tax-exempt house account does not exist, or where on line payment is required.

US Bank One Card Benefits

The One Card concept is to offer a means to charge purchases to the City using a secure process with authorization and security levels pre-determined for each cardholder.

Cardholders will be able to obtain goods and services in a quick and convenient way within the system's controls.

US Bank One Card Definitions

The System Administrator is: The City Clerk

The Alternate Administrator: The Deputy City Clerk

The Program Administrator: The Finance Director

Statement Cycle End Date: 25th day of the Month

Settlement Method: To be paid by check

US Bank Card Program Responsibilities

The success of the US Bank One card system depends on both cardholders and supervisors.

The following are several key areas that are required of **cardholders**:

- Responsibility lies with the cardholder to be informed of the City's expense management policy and procedure.
- Ensure that the US Bank One Card is used for appropriate City purchases and that the purchase meets the public purpose requirement (must benefit the community as a whole, be directly related to functions of the government, and does not have as its primary objective the benefit of a private interest.
- Cardholder should be cognizant of the annual departmental budget and understand the limitations of the City expense management policy.
- Sign the back of the card.
- Ensure that the US Bank One Card is kept secure and that all transactions are signed by the Card holder.
- Ensure that charges are not split to avoid the single-purchase dollar limit.
- Ensure that problems with a billing are resolved with the vendor.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

US Bank Card Program Responsibilities (Cont.)

- Complete the below process for purchases:
 - **On the 26th of the month log on and print the transaction summary report for the prior months purchases** (or use the US Bank Excel expense form), attach the detail receipts, document the appropriate expense code on the summary report, and a brief description of the purpose of the purchase. Turn the paperwork into the Finance Director.
 - Sign the claim.
 - Have supervisor sign/approve the claim (when purchase made by non-supervisor).
 - Ensure that the original detailed itemized receipts are attached to the claim form.
 - The transaction summary report or expense forms for purchases are to be turned in monthly to Finance Director by noon on the **26th of the month**. ***The US Bank Card may be revoked if receipts have to be requested for processing from the same individual for multiple statements and / or if the US Bank card is used multiple times for a personal purchase.**
 - If possible sign in on a weekly basis to verify charges to the account are valid and that no unauthorized charges are being made. This will be accomplished by signing onto the cardholder's online account and viewing current activity and statements. See "How Do I View Purchases /Statements Online?" in the Table of Contents for directions on how to access your online account.

-

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

US Bank Card Program Responsibilities (Cont.)

The following are several key areas that require supervisor |
department head support:

- Review and approve US Bank claim forms to ensure that all transactions and charges are accurate, appropriate, and serve a public purpose. Note any account code reclassifications or changes in account distribution.
- Ensure that the Card is not used to make personal purchases.
- Ensure that the Card requirements contained in this User Manual are met.
- Ensure that the Card is used only by the Cardholder.

REQUESTING A NEW PURCHASING CARD OBTAINED

- A Department Head is required to approve the issuance of a Purchasing Card. An e-mail must be sent to the ~~Program~~ System Administrator (City Clerk) by the approving supervisor with the following information:
 - Employee Name
 - Department
 - Date of Birth
 - Last 4 of social security
- Once the System Administrator (City Clerk) receives the card, the employee must meet with the City Clerk to go over the Card User Manual/Policy. The policy must be signed by the cardholder before the card is given to the employee.

All billing, account coding, and card changes questions/ requests should be referred to the Program Administrator | Finance Director.

Reference Column

CITY OF CHATFIELD GENERAL DISBURSEMENT | EXPENSE
MANAGEMENT PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

Does the purchasing card need to be activated?

Yes, by calling 1-800-344-5696. The ID code is the last four digits of the cardholder's SSN.

Does my purchasing card have a PIN?

After issuance of the Card, the cardholder will receive a PIN number in the mail. Note that Cards are not debit cards and will not allow the cardholder to get cash back. Purchasing Cards issued after October 2015 have the EMV Chip technology. The pin number is for the sole purpose of utilizing the EMV Chip technology. At merchant terminals that accept EMV Chip technology, you will be instructed to "dip" the card in the terminal. The card is inserted and left in the terminal as you complete the purchase. There are two ways in which the transaction can be authenticated, either through using the PIN number or by signature.

Your PIN cannot be changed. If you forget or lose your PIN, you will have to contact customer service and request a reminder be sent. Until you receive the reminder, you will be allowed to conduct transactions using your signature.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

For whom can a cardholder make purchases?

The cardholder may make City business-related purchases within their department or division.

What commodities/goods or services can be purchased using a purchasing card?

The card may be used to purchase only goods or services that are for the express use by the City of Chatfield. In addition, certain products or services may be excluded when the card is programmed by the System Administrator. Purchase of alcohol and tobacco is strictly prohibited.

Is personal use of the purchasing card allowable?

No, use of the purchasing card for personal purchases is strictly prohibited. If the card is inadvertently used for a personal purchase, call the Program Administrator | Finance Director immediately. **The US Bank card may be revoked if used for a personal purchase.**

Can the Card be shared?

The only person entitled to use a card is the person whose name appears on the face of the card. Do not lend the card to another person for use. Card transactions can only be signed for by the cardholder. Use by anyone other than the cardholder is prohibited.

Which Vendors May I Use?

The-card is a Visa Card product. Any supplier or merchant who accepts Visa can accept the Purchasing card. The City has the ability to restrict purchases from certain vendors, based on merchant category codes, which would result in the card being declined at that vendor's place of business. The card may be used for in-store purchases, as well as phone, internet or mail orders.

Where economically feasible, local vendors should be used.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

What if the Vendor Does Not Accept credit cards?

If a supplier or merchant does not accept the card, use another method of procurement such as a purchase order or invoice/claim form.

What are the Guidelines for Sales Tax?

The City qualifies for the local government sales tax exemption; therefore, purchases are tax exempt. If there are questions regarding sales tax, contact the Program Administrator | Finance Director.

The cardholder is responsible for making sure sales tax is not charged on exempt purchases. If necessary, the cardholder should provide the merchant with a Certificate of Exemption (or ST3 form); this document can be obtained from the Forms / Applications section of the city website (<https://www.cityofchatfieldmn/forms>) and clicking on ST-3 Certificate of Exemption under Sales Tax | Tax Payer Forms.

What about receipts for Memberships, Dues, Subscriptions, and Conference Registrations?

For purchases in which a receipt is not normally given, use a copy of the completed application or order form as a receipt. It should clearly indicate payment was made using the card. The receipt must be itemized.

If the agency will send an invoice and allow payment by check that method should be utilized rather than incur a fee for utilizing a credit card.

How are charges paid?

Actual payment will be made by monthly by check. Each billing cycle ends on the 25th of each month.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

What if there is an incorrect billing?

If you have a problem with a billing, try to reach an immediate resolution with the supplier or merchant that provided the item. Your receipt will be the key document. The supplier or merchant should issue credit for a billing correction. This credit may appear on the next weekly statement.

If an agreement cannot be reached with the supplier or merchant, the next step is to contact the Program Administrator | Finance Director.

What if a receipt is lost?

On the rare occasion that a receipt is lost, a written US Bank claim form describing the transaction in detail and reason for no receipt should be sent through the claims process identified above under cardholder responsibilities. Repeated loss of itemized receipts can result in loss of purchasing card privileges.

Can telephone orders be charged?

Order may be made by telephone but be as cautious as you would be if you were giving out your personal credit card number. Request an itemized receipt from the merchant.

What about purchases on the internet?

Using purchasing cards to make transactions over the Internet has risks associates with it. Therefore, when making purchases on the internet be sure to order using a secure site. Request an itemized receipt from the merchant.

What if the card is lost or stolen?

Keep the card in a secure location. It needs to be accessible only to the cardholder. If the card is lost or stolen, contact U.S. Bank immediately by calling the 24-hour telephone number (1-800-344-5696). Immediately after reporting the loss to U.S. Bank, you must inform the **System Administrator (City Clerk)** ~~Program Administrator | Finance Director~~ and your supervisor. It is extremely important to act promptly in the event of a lost or stolen card to avoid City liability for fraudulent transactions.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

What if the cardholder is no longer employed by the City?

The cardholder must turn in the card to their department head, who is responsible for notifying the System Administrator (City Clerk) for canceling the card and returning the card to the System Administrator (supervisors or cardholders should not destroy cards – cards must be given to the System Administrator | City Clerk to destroy).

How are purchases returned?

If a purchased item is to be returned, follow the supplier or merchants return procedures.

How do I view purchases / statements online?

You will need to register for an online account in order to view your statement:

1. Go to <https://access.usbank.com>
2. Click the “Register Online” link
3. When asked your company short name, enter **CHAT**
4. Your account number is the 16 digit number on your credit card
5. Enter the remaining required information
6. Click register this account
7. You will then be asked to create a username (7-12 characters in length) and password (8-20 characters in length with at least one alpha, one numeric, and one symbol). Keep this information in a secure location.
8. Complete the user authentication questions. These will be used to authenticate your account if you forget your User ID or Password.
9. Enter your contact information; use your City information and the City Hall address.
10. You should now be registered to view your account activity online.

To view account activity:

1. Go to <https://access.usbank.com>
2. Enter your information to sign in:
 - a. Organization Short Name: **CHAT**
 - b. User ID and Password will be those that you created when you registered.
3. Once you are signed into your account you will have the option on the right to view your statement.
4. Check your account activity frequently so unauthorized charges can be identified as soon as possible.

Reference Column

GENERAL DISBURSEMENT | EXPENSE MANAGEMENT
PRACTICES (CONT.)

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW (CONT.)

Will use affect personal credit?

Use of the card will not have any impact on the cardholder's personal credit rating.

What transactions are unauthorized?

Cards may not be used for excluded categories of goods and services or purchases split to remain under the single transaction dollar limit amount. The issuer provides the City with detailed transaction reports of exceptions by cardholder. These reports list purchases that attempted to exceed the set limits and failed the electronic authorization at the merchant's register. These reports also list purchases with may have been split to avoid dollar control limits. See purchasing policy for detailed information on authorized/unauthorized purchases and purchasing limits.

Per state statute, all purchases by credit card must comply with all statutes, rules or City policies. If a cardholder makes or directs a purchase by credit card that is not approved by the City Council, the employee is personally liable for the amount of the purchase.

What would cause loss of privileges?

Failure to comply with the provisions of this user manual may result in-revocation of card privileges. The following are some examples of violations:

- Splitting of charges to avoid the single purchase dollar limit
- Loaning the card to another employee for use
- Failure to submit charges for payment in a timely manner
- Failure to provide itemized receipts for charges
- The second time an inadvertent personal purchase occurs
- The second time the attached receipts do not match the item description or dollar amounts listed on the monthly statement of account

Intentional misuse of the card for personal purchases is considered theft and will be punishable up to and including termination and/or criminal prosecution.

US BANK ONE CARD PROGRAM PRACTICES | PROCEDURES (CONT.)

US BANK ONE CARD PURCHASING CARD OVERVIEW ACKNOWLEDGEMENT FOR FILE

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Acknowledgement

Cardholder Printed Name: _____

I have read the City of Chatfield Purchasing Card System User Manual / Policy. I understand the contents and agree to comply with the said policy.

Cardholder Signature: _____

Date: _____

System Administrator (City Clerk) Signature: _____

INTERNAL CONTROL TOPIC: RECONCILIATIONS

Reference Column

SEGREGATION OF DUTIES –

No financial transaction shall be handled by only one person from beginning to end.

1. The daily deposits are retrieved from the Root River State Bank on line banking application by the Deputy City Clerk for ACH receipt processing in Fund Accounting.
2. The prior days deposits and withdrawals are retrieved from the Root River State Bank online banking application by the Finance Director. The online banking transactions are also accessible by the Deputy City Clerks and the City Clerk for redundancy
 - a. The Finance Director, posts and clears deposits and withdrawals daily in Banyon Fund Accounting based on the daily transaction report from Root River State Bank on line banking and is reconciled on a daily cash balance spreadsheet.
3. On the first (or first business day) of the month Bank Statements are retrieved electronically from the online banking systems. to reconcile the bank accounts using the approved reconciliation spread sheet by the Finance Director. Paper copies are also received in the mail from Root River State Bank in the main office and distributed to the Finance Director a few days later.
4. The Finance Director reconciles each bank account by the 5th of the following month. In the event it is not possible to reconcile the bank statements in this period of time, the City Administrator should be notified.
5. Daily reconciliation / transaction review includes the following;
 - a. Matching the activity dates and amounts of deposits and withdrawals on the daily transaction report from Root River State Bank online banking transaction report with the corresponding transactions in the Fund Accounting software. Matching receipts are posted and checks / withdrawals are cleared in the Fund Accounting bank reconciliation app and on the Check register with cash balance spreadsheet.
 - b. Outstanding transactions on the bank report or unmatched receipt batches or withdrawals are investigated.

Reference Column

INTERNAL CONTROL TOPIC : RECONCILIATIONS (CONT.)

SEGREGATION OF DUTIES –(CONT.)

6. At month end when reconciling the bank accounts, the following items are reviewed:
 - a. A comparison of the monthly totals of amounts of daily deposits and withdrawals as shown on the banks statements with the corresponding transactions in the Fund Accounting software.
 - b. An accounting of the sequence of checks both from month to month and within a month.
 - c. Review check images on the monthly statement for authorized signatures, irregular endorsements and alterations.
 - d. Investigate checks which have been outstanding over six months.
 - e. The completed monthly bank reconciliation spreadsheet along the revenue and expenditure guideline reports are distributed to the City Administrator from the Finance Director.

INTERNAL CONTROL TOPIC: PETTY CASH

Internal control is necessary for petty cash to safeguard the assets of the city and to ensure an appropriate level of fiduciary responsibility by providing guidelines for the use, safekeeping and reporting standards of petty cash funds, while allowing for small purchases or reimbursements to be made from the petty cash funds.

OSA-avoiding pitfalls:

Petty Cash (Imprest Funds – Part I

Petty cash funds, referred to as “imprest funds” in Minnesota’s statutes, are authorized for cities. Due to the fact that these are cash funds (currency in the form of coins and bills), extra security precautions should be taken to safeguard these funds.

Each petty cash fund must be established by an entity’s governing body and a “custodian” of the fund must be appointed. Meeting minutes should document the creation, custodian and amount of any petty cash fund. The governing body should periodically review these funds to determine whether they are still necessary.

Petty cash funds are not separate checking accounts. Rather, by law, these funds are cash (currency). They are allowed for the payment of any proper claim if “it is impractical” to pay the claim in any other manner. The statutes prohibit the funds’ use for salaries or for certain travel advances.

A claim itemizing all disbursements from a petty cash fund must be presented to the governing body at its next meeting. If the governing body approves the claim, the fund’s custodian should be given payment to replenish the fund. If the governing body fails to approve the claim in full, the fund’s custodian is personally responsible for the difference.

SEGREGATION OF DUTIES –

A petty cash fund of \$400.00 is available to City staff to make small purchases or reimbursements, in cash, for items such as postage due, shipping costs, office supplies, and to process change for cash payments received at the counter for utility payments, etc., using the following guidelines:

1. The Deputy City Clerk will act as the custodian of the Petty Cash Fund, backed up by the City Clerk or Finance Director. The Administration staff are the only people to have access to the cash as custodians of the fund.
2. The Deputy City Clerk maintains primary custody of the petty cash and is responsible for reconciling the fund monthly and completing a request to the Finance Director to replenish the fund including a second review from a person in the administration department.
3. The Deputy City Clerk will cash the reimbursement check and validate the balance of the fund when replenishing the funds.
4. The Department Heads and City Council approves all withdrawals from the Petty Cash Fund as part of the accounts payable process by reviewing the Claims Listings. The funds are replenished with a check payable to the City of Chatfield – Petty Cash, signed by the Administration and Mayor (two acceptable signatures).

Note: Use of the petty cash fund is uncommon. The US Bank Card program accommodates most of the transactions that this fund was previously used for. The primary purpose of the petty cash fund is to accommodate making change for utility bill payments made with cash.

ACCOUNTING CONTROLS –

The following guidelines will govern the use and keeping of the Petty Cash:

1. The City Hall Petty Cash will not exceed the amount of \$400.00.
2. The Petty Cash Fund will be kept in a cash drawer ~~box~~ at the front desk.
3. Payment for items costing over \$25 should be made by check rather than reimbursed through petty cash.
4. Advances from the Petty Cash Fund will be made only by completing a Petty Cash Claim Voucher. The voucher must state the date and amount of the withdrawal, the reason the cash was withdrawn, the expenditure account to which the expense should be charged, and the name and signature of the person receiving the cash.

OSA-avoiding pitfalls:

**Petty Cash (Imprest Funds – Part II
Withdrawals from petty cash.**

There are two possible methods of withdrawing petty cash funds: the reimbursement method and the advance method. When using the reimbursement method, an individual purchases an authorized item with personal funds, provides the original detailed vendor receipt to the petty cash fund's custodian, and is then reimbursed from the petty cash fund. This method is less complicated than the advance method. There is no risk of loss of petty cash funds due to the purchaser failing to buy the item and/or to submit supporting documentation for the purchase. It also allows the petty cash fund to be replenished more quickly than the advance method. For those reasons, the reimbursement method is generally preferred.

The advance method consists of the fund's custodian advancing petty cash funds to an individual for the purchase of a specific item. The custodian should document the date and person whom the funds were provided, the amount provided, and the purpose for the advance. The individual receiving the advance then purchases the authorized item, returning the original detailed vendor receipt and any remaining change to the petty cash custodian. Under the advance method, the fund's custodian may need to follow up if the individual does not return the receipt and change in a timely manner.

OSA-avoiding pitfalls:

**Petty Cash (Imprest Funds – Part III
Additional Recommended Controls.**

The designated petty cash custodian is personally responsible for the cash entrusted to the fund. That person should properly secure petty cash funds in a metal lock box that is maintained in a locked desk, locked cabinet, or locked safe to which access is limited.

Reconciliations of petty cash fund should be done by someone other than the person approving withdrawals from the fund. At any time, the amount of cash on hand plus the receipts, and any outstanding advances if the method of withdrawal is used, should equal the amount of the approved petty cash fund. When replenishing petty cash funds, the total of the original receipts maintained by the custodian should match the amount of the replenishing check. The original receipts should be maintained and filed as supporting documentation.

An entity's governing body should consider adopting a petty cash policy. That policy should include when petty cash funds may be used, what items may not be purchased with petty cash, proper petty cash documentation and procedures for replenishing petty cash.

5. The Deputy City Clerk will reconcile and request replenishment the Petty Cash Fund monthly.
6. No staff member shall be allowed to cash personal checks, including pay checks, in the petty cash..
7. Under no circumstances shall staff members be permitted to borrow from petty cash.-

INTERNAL CONTROL TOPIC: FIXED ASSET MANAGEMENT

Reference Column

Internal control is necessary for fixed assets to safeguard the assets of the city and to ensure an appropriate level of fiduciary responsibility by providing guidelines for the use, safekeeping and reporting standards of fixed assets.

A Capital Goods policy was adopted September 8, 2008 which establishes \$2,500 / greater than one year life threshold for capitalizing the fixed asset purchases. The recommendation is to increase this threshold to \$5,000 upon the next policy review in January of 2023.

ACCOUNTING CONTROLS –

The following guidelines will govern the use and tracking of the City's fixed assets:

1. Each department will maintain a log or database of the fixed assets purchased for their use.
2. The log should contain the following information
 - a. Date of purchase
 - b. Description of item purchased
 - c. Received by donation or purchased
 - d. Cost or fair market value on the date of receipt
 - e. Donor of funding source, if applicable
 - f. Funding source restrictions on use or disposition
 - g. Identification / serial number (if appropriate)
 - h. Items with a cost / value of \$5,000 or greater will be entered in the Fund Accounting Fixed Asset module for depreciation purposes.
 - i. Vendor name and address
 - j. Warranty period
 - k. Inventory tag number (all fixed assets should be tagged with a unique identifying number).
3. At least annually, each department will conduct a physical inspection and inventory should be taken of all fixed assets. Disposition of items need to be reported to the Finance director for removal / disposition from the City's fixed assets.
4. Fixed Assets and the Departmental Capital Goods Plans with Reserve Fund balance will be reviewed / reconciled annually during the budgeting cycle.

INTERNAL CONTROL TOPIC: PAYROLL

Reference Column

SEGREGATION OF DUTIES —

1. The City Clerks charged with the responsibility of maintaining personnel files on staff persons.
2. Each personnel file should contain the following information, at a minimum.
 - a. Employment application or resume
 - b. Date of employment
 - c. Position, pay rates and changes therein
 - d. Authorization of payroll deductions
 - e. Earnings records for non-active employees
 - f. W-4 Form, withholding authorization
 - g. I-9 Immigration Form
 - h. Termination data, when applicable.
3. All personnel records are to be kept locked in a file cabinet in the City Clerks office.

PAYROLL PREPARATION AND TIMEKEEPING —

1. Timesheets are to be prepared by all staff persons and submitted every two weeks on the Monday following each pay period. If an error needs to be corrected, a line should be drawn through the item and the corrected information recorded, and initialed by the person who made the correction.
2. Time sheets are to include specific time in / out each morning, lunch period and end of day.
3. Time sheets are to be signed by the staff person and his / her supervisor
4. All approved time sheets should be submitted to the Deputy City Clerk for processing in the Banyon Data Systems Payroll module, recording time worked, sick time used, vacation time used.

Both the City Clerk and the Deputy City Clerk routinely process a pay group cycle to retain proficiency and cross training of staff to reduce vulnerabilities for the city.
5. Paychecks are processed by utilizing automatic deposit into the staff persons checking or savings account(s).

INTERNAL CONTROL TOPIC: COMPUTER SYSTEM BACK UP PROCEDURES

Reference Column

1. The computer network is routinely backed up according to the Managed IT agreement with Marco for all network drives.
2. Staff is discouraged from saving information to their individual hard drives and if they do so are accountable for creating a back up of these files.
3. Annual backups of the Banyon year end programs are retained on the network files.

INTERNAL CONTROL TOPIC: ANNUAL CHECKLIST

THE FOLLOWING ITEMS WILL BE ADDRESSED ON AN ANNUAL BASIS —

These policies should reviewed and distributed to the Personnel Budget committee by November for annual review / adoption by City Council in December and be distributed to the new City Council & Staff at the annual meeting – (first meeting in January).

- Authorized depositories shall be adopted
- Authorized bank account signers will be reviewed and updated if necessary
 - Root River State Bank;
 - Mayor
 - Vice Mayor
 - Michele Peterson – City Administrator
 - Kay Wangen – Finance Director
 - Beth Carlson – City Clerk
 - Andrea Eickhoff – Deputy City Clerk
 - Desiree Schlichter – Deputy City Clerk
 - F&M Community Bank;
 - Michele Peterson – City Administrator
 - Kay Wangen – Finance Director
 - Beth Carlson – City Clerk
 - Desiree Schlichter – Deputy City Clerk
 - Northland Securities –
 - Michele Peterson – City Administrator
 - Kay Wangen – Finance Director
 - Beth Carlson – City Clerk
 - 4M Fund –
 - Michele Peterson – City Administrator
 - Kay Wangen – Finance Director
 - Beth Carlson – City Clerk
- The meeting schedule for council, boards and committees will be established
- Costs of services will be reviewed and adopted
- Finance & Accounting policies and procedures will be reviewed;
 - Budget
 - Capital Outlay
 - Debt Management
 - Fund Balance
 - Investment Management
 - Finance Procedures | Practices & Internal Control
- Certified Copies of Accounting Procedures & Internal Controls Distributed to banks that distribute city funds electronically to pay vendor claims or purchase and sell investments.
 - Root River State Bank
 - F&M Community Bank
 - Northland Securities
 - 4M Fund
 - *Source: Avoiding Pitfalls MN State Auditor: Electronic Funds Transfers 2023*

DOCUMENT REVISION TRACKING

Annual Budget Policy Adopted Sep 08, 2008

Expense Management Policy May 22, 2017

Purchasing Card (US Bank Card) Policy Jul 22, 2019

Annual Budget Policy Revisions Aug 23, 2021

Adopted | Annual Review Jan 09, 2023 – Incorporate Expense Management & Purchasing Card Policy

Adopted | Annual Review Jan 2024

Adopted | Annual Review Dec 9, 2024 – Distribution Annual Meeting Jan 13, 2025

Adopted | Annual Review Oct 27, 2025 – Distribution Annual Meeting Jan 12, 2026

Certified Copy of Delegation of Authority to disburse funds electronically.

- Root River State Bank
- F&M Community Bank
- Northland Securities
- 4 M Fund

Official City Seal

City Clerk Signature & Date



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: 2025.12.08 Regular Meeting Minutes

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2025.12.08 Regular Meeting Minutes.pdf](#)

**CITY OF CHATFIELD
COMMON COUNCIL
MEETING MINUTES
Monday, December 8, 2025**

The Common Council of the City of Chatfield met in regular session on Monday, December 8, 2025. Mayor John McBroom presided and called the regular meeting to order at 7:00 PM

Notice is hereby given that some City Council members may be participating in the meeting by interactive technology.

Members Present: Paul Novotny, Josh Broadwater, Dave Frank, Pam Bluhm, and John McBroom.

Members absent: Mike Urban.

Others Present Craig Britton, Brian Burkholder, Karen Reisner, Joel Young, Luke Thieke, Michele Peterson, Fred Suhler Jr., Beth Carlson, Owen Schwanke, Brandy Schwanke, Jenny Bradt, and Alexa Shapiro.

Approve Agenda – Additions or Corrections

Paul Novotny entered a motion, with a second by Josh Broadwater, to approve the agenda with the addition of Resolution 2025-93 - the Transfer of Funds to the Administrator's Report, truck rate under the Public Works Committee Report, and Division Street Lift Station under the Public Works Committee Report.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Consent Agenda

Dave Frank entered a motion, with a second by Pam Bluhm, to adopt the consent agenda which included the following items:

1. 2025.11.24 Regular Meeting Minutes
2. Accounts Payable Claims Listing:

Batch Name	Amount
2025 12FA01	\$56,532.22
2025 12FA01U	\$10,249.90
2025 1120VNDRPR	\$62,926.52
2025 11ADM02	\$807.63
2025 11Lib1121230P	\$1,146.86
2025 1204VNDRPR	\$35,025.63
Total	\$166,688.76

3. 2026 RAEDI Investment Invoice
4. Resolution 2025-86 Accepting Library Donations
5. Resolution 2025-87 Designating Annual Polling Place
6. Resolution 2025-88 - A Resolution Approving an LG220 Application for Exempt Permit for Chatfield Wrestling Booster Club

7. Approve one pay-step increase for Alison Bentley to Grade 7, Step 6 effective on the employment anniversary
8. Resolution 2025-90 Accepting Ambulance Donations
9. 2025-91 Resolution Accepting Annual Chatfield Fire Department Fund Drive Donations
10. Resolution 2025-92 Accepting Library Donation

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Truth in Taxation Public Hearing

The Truth in Taxation Public Hearing was opened at 7:01 PM.

City Administrator Michele Peterson presented the 2026 budget for the Truth in Taxation hearing, explaining a 5.38% levy increase which translates to approximately \$25 annually for a \$300,000 home and \$41 annually for a \$500,000 home, emphasizing the city's commitment to maintaining steady tax rates and service levels.

Mayor McBroom opened the floor for questions and comments from the public. No comments were made.

The Truth in Taxation Public Hearing was closed at 7:10 PM.

City Engineer Report

Pay Request #2 – 2025 Street Improvement Project

City Engineer, Craig Britton, provided the city engineer report regarding the final payment request for the 2025 Mill and Overlay project to Rochester Sand & Gravel with projects cost totaling \$1,679,549. This was approximately \$110,000 over the original contract due to additional work including ped-ramp replacements and subgrade issues.

Paul Novotny entered a motion, with a second by Josh Broadwater, to Motion to approve the pay request #2 for the 2025 Street Improvement Project in the amount of \$451,865.42 as recommended.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Department Reports

Fire Department – Rescue Tools

Fire Chief Luke Thieke presented recommendations for new battery-powered rescue tools to replace the current 10-year-old hydraulic tools, and proposed the 2026 officer slate including Peter Erickson as chief.

Dave Frank entered a motion, with a second by Pam Bluhm, to Motion to approve the equipment purchase with the recommendation from the Public Services Committee.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Fire Department – Resolution 2025-89 – Appointing Fire Department Officers

Pam Bluhm entered a motion, with a second by Josh Broadwater, to Motion to approve Resolution 2025-89 Appointing Fire Officers for 2026 as recommended by the Fire Department.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Continued Business

Ordinance 484 and Policy for Water and Sewer Operations

Paul Novotny entered a motion, with a second by Josh Broadwater, to approve Ordinance #484 and setting Policy for Water and Sewer Operations and authorize it's summary publication.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

New Business

Eagle Scout Project – Owen Schwanke

Owen Schwanker presented his Eagle Scout project proposal to repair and repaint the barn at city park, with a goal to raise \$2,000 in funding.

Josh Broadwater entered a motion, with a second by Paul Novotny, to Motion to approve the Eagle Scout Project with the recommendation from the Park & Rec Committee.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Bluff County Hiking Club – Annual Support Request

Jenny Bradt from the Root County Hiking Club requested the annual \$2,000 support for ongoing costs associated with the Lost Creek hiking trail.

Paul Novotny entered a motion, with a second by Dave Frank, to Motion to approve support in the amount of \$2000 for the Lost Creek hiking trail for 2026.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

MDHT Chatfield Route Proposal

Alexa Shapiro from the Minnesota Bluffs Hiking Trail requested approval for their proposed route through the city from the Lost Creek trail to Enterprise Drive 00:23:26

Josh Broadwater entered a motion, with a second by Dave Frank, to Motion to approve designation of the route through Chatfield as presented with the recommendation from the Park & Rec Committee.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Transportation Management Organization (TMO)

Joel Young, a volunteer from Southeast Minnesota Together, presented the Transportation Management Organization agreements including a city-state agreement for \$45,000 in grant funds, a memorandum of understanding for transit enhancement projects, and a request for proposals/quotes.

Paul Novotny entered a motion, with a second by Pam Bluhm, to Motion to approve the Memorandum of Understanding (MOU), Contract with the State of Minnesota, and RFQ.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Sidewalk Installation

Paul Novotny entered a motion, with a second by Josh Broadwater, to table the sidewalk installation discussion until next meeting.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Solar on Public Building Project

Paul Novotny entered a motion, with a second by Dave Frank, to not approve the Solar on Public Buildings Project as recommended by the Public Works Committee.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Resolution 2025-85 – 2026 Final Tax Levy

Josh Broadwater entered a motion, with a second by Dave Frank, Motion to approve Resolution 2025-85 - 2026 Final Tax Levy as presented with the recommendation from the Personnel Budget Committee.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Committee Reports

Personnel Budget Committee

Topics included financial reports, final tax levy, Personnel Policy PTO Accrual Amendment, request to close the office during holiday season, ABC Contract, and MN Paid Leave.

Public Works Committee

Topics included pay request #2 - 2025 Street Improvement Project, 2025 sidewalk repair summary, storm drain concern, Division Street lift station pumps, Thurber Building Repairs, hourly truck rates, and Solar on Public Buildings Grant.

Division Street Lift Station Pumps

The Division Street Lift Station pumps are 27 years old and showing signs of excessive wear and the pump housing is deteriorated to the point they are not worth rebuilding. A quote from Minnesota Pump will replace the two pumps for \$18,269.75. The price will increase 10% in 2026.

Josh Broadwater entered a motion, with a second by Dave Frank, to approve the proposal for the Division Street Lift Station pumps for \$18,269.75 from Minnesota Pump.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Snow Removal Truck Rates

Public Works Director, Brian Burkholder, received input from trucking companies regarding the current hourly rate for trucks assisting in snow removal. The recommendation is to increase the hourly rate to \$120, with a minimum charge of three hours during the day, and four hours at night.

Dave Frank entered a motion, with a second by Paul Novotny, to approve changing the Snow Removal Truck Rate to \$120.00 per hour.

Ayes: Councilors: Novotny, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Abstained: Councilor: Broadwater

Motion carried.

Personnel Policy 12.01.02 PTO Accrual Amendment

Paul Novotny entered a motion, with a second by Josh Broadwater, to adopt the Personnel Policy PTO Accrual Amendment as presented.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Request to close the City Office December 26, 2025 and January 2, 2026

Dave Frank entered a motion, with a second by Pam Bluhm, to approve City Office Closure as presented with the recommendation from the Personnel Budget Committee.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

MN Paid Leave

Paul Novotny entered a motion, with a second by Dave Frank, to Approve a 50/50 split of the premium for MN Paid Leave, as allowed by law.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Mayor's Report

Mayor John McBroom provided updates on street maintenance and snow removal operations, commending the public works crew for their efforts in keeping streets clean and safe.

City Administrator's Report

Resolution 2025-93 – Fund Transfer and Closing of Fund

Paul Novotny entered a motion, with a second by Josh Broadwater, to approve Resolution 2025-93 - Fund Transfer and Closing of Fund.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

Adjourn

Pam Bluhm entered a motion, with a second by Dave Frank, to adjourn at 7:37 PM.

Ayes: Councilors: Novotny, Broadwater, Frank, and Bluhm

Nays: None

Absent: Councilor: Urban

Motion carried.

/s/Beth M Carlson
City Clerk



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Accounts Payable Claims Listings

Subject | Summary: Consider accounts payable for approval.

Agenda Category: Consent

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount: \$1,567,214.29

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[Batch Listing1 - 2026 01FA 2025.01 \\$34,703.52.pdf](#)

[Batch Listing2 - 2026 01FA01 \\$34,197.76.pdf](#)

[Batch Listing3 - 2026 01FA DbtSrvc \\$1,388,027.38.pdf](#)

[Batch Listing4 - 2025 12ADM01 \\$1,113.75.pdf](#)

[Batch Listing5 - 2025 12ADM02 \\$114.40.pdf](#)

[Batch Listing6 - 2025 12ADM03 \\$1,209.91.pdf](#)

[Batch Listing7 - 2025 12FA02 \\$52,599.56.pdf](#)

[Batch Listing8 - 2025 12FA03 \\$30,505.83.pdf](#)

[Batch Listing9 -2025 12FA04 \\$22,710.68.pdf](#)

[Batch Listing10 - 2026 01ADM01 \\$1,995.00.pdf](#)



City of Chatfield
Batch Listing - Unposted Summary
 Current Period: January 2026
 2026 01FA 2025.01

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
AMAZON CAPITAL SERVICES, INC.						
1J7N-9	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$38.10	SNWPLW HDRYLC FLD	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$27.44	AV EASY PEEL	
1J7N-9	E 801-49950-240	IT Shared Compon	Small Tools and Minor Eq	\$824.99	LOGITECH CONF CAMERA	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$9.99	5 FT EXT CORD	
1J7N-9	E 100-41940-210	Municipal Building	Operating Expenses	\$4.97	BANDAIDS	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$42.00	WHITE MULTIFOLD TWLS	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$12.73	BTHRM SPRY CLNR	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$12.29	WRITE ON BINDERS WHITE 1/5	
1J7N-9	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books	\$3.99	SHPNG HAND TEACHER BOOK	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$5.76	LIME A WAY	
1J7N-9	E 211-45500-593	Libraries (GENERA	Cap. Outlay-Non Print M	\$444.55	LIB DVDS	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$23.80	BRILLIANIZE	
1J7N-9	E 100-42110-240	Police Administrati	Small Tools and Minor Eq	\$19.98	PLC IPAD CASE	
1J7N-9	E 100-41500-240	Administration	Small Tools and Minor Eq	\$33.99	SPC HEATER	
1J7N-9	E 100-42110-240	Police Administrati	Small Tools and Minor Eq	\$195.49	OFFICE CHAIR	
1J7N-9	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books	-\$24.78	BOOK RETURN CREDIT MEMO	
1J7N-9	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$8.89	SHPNG HNG HYDLC FLUID	
1J7N-9	E 100-41500-200	Administration	Office Supplies (GENERA	\$50.22	W2'S FORMS KIT	
1J7N-9	E 100-41500-200	Administration	Office Supplies (GENERA	\$22.70	1099 NEC ENV	
1J7N-9	E 100-41500-200	Administration	Office Supplies (GENERA	\$30.34	W2 ENVEL	
1J7N-9	E 100-41500-200	Administration	Office Supplies (GENERA	\$22.70	1099 MISC ENV	
1J7N-9	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books	\$547.97	LIB BOOKS	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$42.99	COPY PAPER	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$30.89	GREEN TAB LABELS	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$12.99	VINEGAR	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$64.90	STNLS STL CLNR	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$19.99	11X17 1 REAM	
1J7N-9	E 100-41500-210	Administration	Operating Expenses	\$34.99	33 GAL GBG BAGS	
1J7N-9	E 211-45500-416	Libraries (GENERA	Cleaning Service	\$19.94	BINDER CLIPS XL	
1J7N-9	E 100-41500-200	Administration	Office Supplies (GENERA	\$15.31	TABS 24 PKT ORGANZ	
AMAZON CAPITAL SERVICES, INC.					\$2,600.11	
CENGAGE GROUP						
999101	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books	\$28.15	ACCT 100237574	
CENGAGE GROUP					\$28.15	
CHS						
12/01/2	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	\$82.74	WWTP GAS 7%	
12/01/2	E 230-42270-212	Ambulance	Vehicle Operating Suppli	\$566.18	AMB DSL 34%	
12/01/2	E 220-42280-212	Fire Department *	Vehicle Operating Suppli	\$166.52	FD DSL 10%	
12/01/2	E 100-45200-212	Parks (GENERAL) -	Vehicle Operating Suppli	\$149.87	PRK DSL 9%	
12/01/2	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	\$49.96	WWTP 3%	
12/01/2	E 220-42280-212	Fire Department *	Vehicle Operating Suppli	\$23.64	FD GAS 2%	
12/01/2	E 100-45200-212	Parks (GENERAL) -	Vehicle Operating Suppli	\$236.41	PRK GAS 20%	
12/01/2	E 100-42110-212	Police Administrati	Vehicle Operating Suppli	\$591.02	PD GAS 50%	
12/01/2	E 601-49400-212	Water Utilities (GE	Vehicle Operating Suppli	\$118.20	WTR GAS 10%	
12/01/2	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$130.02	STRT GAS 11%	
12/01/2	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$732.71	STRT DSL 44%	
CHS					\$2,847.27	
CITY OF CHATFIELD						
12/23/2	E 100-41940-380	Municipal Building	Utility Services (GENERA	\$84.82	10-0000001-00-4 THURBER BLDG GA	



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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	12/23/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$70.34	10-00002410-91-8 PWFAC1
	12/23/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$583.85	10-00000081-008 CITY SHOP
	12/23/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$1,136.66	10-00000031-00-3 WWTP
	12/23/2	E 211-45500-380	Libraries (GENERA	Utility Services (GENERA	\$70.34	10-00000011-00-7 PUBLIC LIBRARY
	12/23/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$70.34	10-00000101-01-4 PWFAC2
	12/23/2	E 220-42280-380	Fire Department *	Utility Services (GENERA	\$95.48	10-00000051-00-9 FIRE HALL
CITY OF CHATFIELD					<u>\$2,111.83</u>	
EO JOHNSON BUSINESS TECHNOLOGIES						
	408835	E 100-41500-413	Administration	Equipment Rental / Leas	\$428.21	RICOH4510 45PPM (162.36+243.7Srv
	408835	E 100-41500-413	Administration	Equipment Rental / Leas	\$30.59	EXCESS USG 11/19-12/18: BW # CLR
	408835	E 100-42110-413	Police Administrati	Equipment Rental / Leas	\$94.00	RICOH2510 25PPM (Lease Only)
EO JOHNSON BUSINESS TECHNOLOGIES					<u>\$552.80</u>	
FREDERICK S. SUHLER, ATTY						
	DEC 20	E 100-41100-304	Legislative	Legal Fees	\$600.00	MONTHLY RETAINER - DEC 2025
	DEC 20	E 100-41100-304	Legislative	Legal Fees	\$180.00	ADDITIONAL TASKS - DEC 2025
FREDERICK S. SUHLER, ATTY					<u>\$780.00</u>	
GOPHER STATE ONE CALL						
	512028	E 601-49400-310	Water Utilities (GE	Other Professional Servic	\$2.70	ACCOUNT #MN00240
GOPHER STATE ONE CALL					<u>\$2.70</u>	
LINDE						
	541616	E 100-43100-210	Street Maintenanc	Operating Expenses	\$65.95	HIGH PRESSURE
LINDE					<u>\$65.95</u>	
METERING & TECHNOLOGY SOLUTION						
	INV936	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq	\$1,404.32	2" METER BRCKT FLNG SHPNG
METERING & TECHNOLOGY SOLUTION					<u>\$1,404.32</u>	
MINNESOTA ENERGY RESOURCES						
	575404	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$284.30	00002 FH 25% STREET
	575823	E 100-41940-380	Municipal Building	Utility Services (GENERA	\$617.36	00001 MUNI 1/3
	575703	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$626.75	00014 PPLS 19 SCND ST SW
	575923	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$0.29	00016 100 OTR GNRTR
	575823	E 100-42110-380	Police Administrati	Utility Services (GENERA	\$617.36	00001 MUNI - POLICE 1/3
	575404	E 220-42280-380	Fire Department *	Utility Services (GENERA	\$682.30	00002 FH 60% FIRE
	575404	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$170.58	00002 FH 15% WATER
	575597	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$976.01	00003 WWTP - LIBRARY LN
	575525	E 211-45500-380	Libraries (GENERA	Utility Services (GENERA	\$374.12	00005 LIBRARY
	575753	E 100-45124-380	Swimming Pools -	Utility Services (GENERA	\$45.00	000011 POOL
	575509	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$23.62	00015 547 HLLSD BSTR STTN
	575823	E 230-42270-380	Ambulance	Utility Services (GENERA	\$617.35	00001 MUNI - AMB 1/3
MINNESOTA ENERGY RESOURCES					<u>\$5,035.04</u>	
MN REVENUE						
	113214	1-326-2	E 211-45500-437	Libraries (GENERA	Sales Tax - Purchases	\$218.00 8021151 LIBRARY SALES TX-2025
	113211	1-434-0	E 601-49400-437	Water Utilities (GE	Sales Tax - Purchases	\$35.00 7316521 WTR TWR LEASE SALES
		1-434-0	E 100-45124-437	Swimming Pools -	Sales Tax - Purchases	\$12.00 7316521 POOL SALES & ADM
		1-434-0	E 100-43100-437	Street Maintenanc	Sales Tax - Purchases	\$79.00 7316521 CHRGS SRVCS
	113212	1-568-2	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$109.71 7316521 PTRLM TX-DEC 2025
	113213	0-662-3	E 601-49400-437	Water Utilities (GE	Sales Tax - Purchases	\$1,205.00 7316503 QTRLY WTR
	113211	1-434-0	E 603-49500-436	Refuse/Garbage (Sales Tax	\$1,022.00 7316521 GARBAGE TAX
MN REVENUE					<u>\$2,680.71</u>	



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Check	Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
OLMSTED COUNTY - FNC PRL TRSRY							
	ASSE-1	E 359-46619-323	Cabin Coffee TIF	Admin Expense 323 | 34		\$200.00	2025 2-5 CABIN ANNL TIF MNT FEE
	ASSE-1	E 358-46618-323	Family Dollar TIF	Admin Expense 323 | 34		\$200.00	2025 2-5 FD | DLLRGEN ANNL TIF MN
	ASSE-1	E 355-46615-323	Gjere TIF	Admin Expense 323 | 34		\$200.00	2025 2-7 GJERE ANNL TIF MNT FEE
						\$600.00	
OLMSTED COUNTY - FNC | PRL | TRSRY							
OTIS ELEVATOR COMPANY							
	100402	E 250-46630-403	Cmmnty Dvlpmnt |	Prev. Maint. Agreements		\$51.72	H23131 2026 CCA WC LIFT ADTRM
	100402	E 250-46630-404	Cmmnty Dvlpmnt |	Repairs/Maint Equipment		\$83.79	H23130 2025 CCA Lrg ELVTR MAINT
	100402	E 100-41940-403	Municipal Building	Prev. Maint. Agreements		\$83.79	H22109 CTYHLL ELVTR MAINT
	100402	E 250-46630-403	Cmmnty Dvlpmnt |	Prev. Maint. Agreements		\$51.72	H23129 2026 CCA CCA WC LIFT
						\$271.02	
OTIS ELEVATOR COMPANY							
PEOPLES ENERGY COOPERATIVE							
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$195.00	7823600 MEYERS AND TERMAR
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$72.29	2436500 CR 2 HWY S
	01/06/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA		\$80.00	2438500 MILL CREEK PARK
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$66.37	2447300 UNION ST NE - XING
	01/06/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA		\$1,065.90	3011701 BLUFF ST
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$2,095.00	3011800 STREET LIGHTS
	01/06/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA		\$67.30	3211800 250 OLD TERRITORIAL RD
	01/06/2	E 100-45124-380	Swimming Pools -	Utility Services (GENERA		\$275.34	3237701 107 UNION ST NE
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$225.51	3260000 52 3RD ST SW - STL MTR
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$229.87	3265100 20 2ND ST SE - LIGHTS
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$107.40	3260100 301 TH 52 - TRAFFIC SI
	01/06/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA		\$4,042.15	2430200 126 LIBRARY LN WWTP
	01/06/2	E 100-42110-380	Police Administrati	Utility Services (GENERA		\$248.34	2407900 1/3 21 2ND ST SE
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$330.01	2154400 10208 HILLSIDE DRIVE
	01/06/2	E 230-42270-380	Ambulance	Utility Services (GENERA		\$248.33	2407900 1/3 21 2ND ST SE
	01/06/2	E 100-41940-380	Municipal Building	Utility Services (GENERA		\$248.33	2407900 1/3 21 2ND ST SE
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$73.05	3376900 EV CHARGER - 405 MAIN ST
	01/06/2	E 220-42280-380	Fire Department *	Utility Services (GENERA		\$197.10	2410000 318 S MAIN ST-WHISTLE
	01/06/2	E 220-42280-380	Fire Department *	Utility Services (GENERA		\$197.00	2410100 3/4 FIRE HALL
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$65.66	2410100 1/4 FIRE HALL
	01/06/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA		\$105.58	2410200 MAIN ST-CITY PARK
	01/06/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA		\$150.68	242390 MILL CREEK PK - LIFT ST
	01/06/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA		\$66.00	2432200 CHATFIELD SIGN
	01/06/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA		\$61.50	2432400 400 3RD ST SW
	01/06/2	E 211-45500-380	Libraries (GENERA	Utility Services (GENERA		\$398.92	2402500 LIBRARY 322 MAIN ST S
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$402.95	2400202 PPLS 19 SCND ST SW
	01/06/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA		\$11.00	2182100 SIREN - 10210 HILLSIDE
	01/06/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA		\$67.36	2428000 MILL CREEK PARK
						\$11,393.94	
PEOPLES ENERGY COOPERATIVE							
QUILL.COM							
	469822	E 211-45500-200	Libraries (GENERA	Office Supplies (GENERA		\$200.75	PPR EXPO TISSUE STPLR
						\$200.75	
QUILL.COM							
SOUTHEAST MECHANICAL							
	38676	E 220-42280-401	Fire Department *	Repairs/Maint Buildings		\$362.70	TLT REPAIR
	38689	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment		\$2,284.79	WTR LINE INSTALL NEW MTR
						\$2,647.49	
SOUTHEAST MECHANICAL							
UC LABORATORY							



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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	126371	E 602-49450-217	Sewer (GENERAL)	Testing	\$345.21	WWTP LABS 12/3/25
UC LABORATORY					\$345.21	
US BANK ONE CARD						
DEC 20	E 100-43100-208	Street Maintenanc	Training and Instruction	\$25.00	UM TREE INSP RCRT	
DEC 20	E 230-42270-212	Ambulance	Vehicle Operating Suppli	\$67.00	CENEX - DIESEL	
DEC 20	E 100-45200-433	Parks (GENERAL) -	Dues and Subscriptions	\$13.00	TACTACAM	
DEC 20	E 100-43100-433	Street Maintenanc	Dues and Subscriptions	\$95.00	FILL-RITE BFS SBSCPTN	
DEC 20	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe	\$0.99	APPLE.COM - ICLLOUD STORAGE	
DEC 20	E 100-43100-208	Street Maintenanc	Training and Instruction	\$50.00	UM TREE INSP RCRT	
DEC 20	E 100-45200-212	Parks (GENERAL) -	Vehicle Operating Suppli	\$13.93	KT NON OXY	
DEC 20	E 100-41500-435	Administration	Licences, Permits and Fe	\$306.00	LASTPASS 6 LCNCS	
DEC 20	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe	\$69.97	DMV UTILITY TRLR TABS	
DEC 20	E 211-45500-591	Libraries (GENERA	Cap. Outlay-Magazines	\$10.00	POP WDWRKNG	
DEC 20	E 211-45500-322	Libraries (GENERA	Postage	\$5.67	USPS	
DEC 20	E 100-45200-152	Parks (GENERAL) -	Clothing	\$87.96	FF DF STEEL TOE BOOTS	
DEC 20	E 100-45200-208	Parks (GENERAL) -	Training and Instruction	\$25.00	UM TREE INSP RCRT	
DEC 20	E 100-42110-212	Police Administrati	Vehicle Operating Suppli	\$25.66	KL KWIK TRIP	
DEC 20	E 100-42110-212	Police Administrati	Vehicle Operating Suppli	\$31.50	KL KWIK TRIP	
DEC 20	E 100-42110-212	Police Administrati	Vehicle Operating Suppli	\$20.03	KL KWIK TRIP	
DEC 20	E 100-42110-404	Police Administrati	Repairs/Maint Equipment	\$10.00	KL CRAMERS	
DEC 20	E 100-43100-208	Street Maintenanc	Training and Instruction	-\$50.00	UM TREE INSP RCRT	
DEC 20	E 601-49400-322	Water Utilities (GE	Postage	\$7.70	USPS WTR SMPL	
US BANK ONE CARD					\$814.41	
WM HANSON WASTE REMOVAL						
	5890	E 100-45200-384	Parks (GENERAL) -	Refuse/Garbage Disposal	\$90.01	GARBAGE SERVICE - CITY MAINT BLD
	5890	E 100-41940-384	Municipal Building	Refuse/Garbage Disposal	\$57.27	GARBAGE SERVICE - CITY HALL
	5890	E 602-49450-384	Sewer (GENERAL)	Refuse/Garbage Disposal	\$87.27	GARBAGE SERVICE - WWTP
	5890	E 100-45200-384	Parks (GENERAL) -	Refuse/Garbage Disposal	\$87.27	GARBAGE SERVICE - PARKS (FIRE HAL
WM HANSON WASTE REMOVAL					\$321.82	
2026 01FA 2025.01					\$34,703.52	
					\$34,703.52	

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 2026 01FA01

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
ALADTEC, INC.						
INV004	E 230-42270-433	Ambulance	Dues and Subscriptions		\$2,077.88	ANNL SUBS - 01/27/2026-01/26/2027
					\$2,077.88	
ALADTEC, INC.						
ARBOR DAY FOUNDATION						
02/202	E 100-43100-433	Street Maintenanc	Dues and Subscriptions		\$25.00	#87-4270-7427 - 2026
					\$25.00	
ARBOR DAY FOUNDATION						
CAMPBELL SCIENTIFIC, INC.						
INV000	E 602-49450-240	Sewer (GENERAL)	Small Tools and Minor Eq		\$166.57	PRCP GG MNT ANT
					\$166.57	
CAMPBELL SCIENTIFIC, INC.						
CHATFIELD CENTER FOR THE ARTS						
JAN 202	E 250-46630-310	Cmmnty Dvlpmnt |	Other Professional Servic		\$2,000.00	EDA|CCA AGRMNT 09/2022-08/2028
					\$2,000.00	
CHATFIELD CENTER FOR THE ARTS						
CITY OF CHATFIELD						
242HTI.	E 602-49450-442	Sewer (GENERAL)	Incentive Program		\$500.00	HILLTOP ESTATES #1 UTLTY INCNTV
242HTI.	E 601-49400-442	Water Utilities (GE	Incentive Program		\$500.00	HILLTOP ESTATES #1 UTLTY INCNTV
					\$1,000.00	
CITY OF CHATFIELD						
CULLIGAN WATER						
12/31/2	E 100-41500-210	Administration	Operating Expenses		\$83.00	WTR SRVC JAN 2026
					\$83.00	
CULLIGAN WATER						
DVS RENEWAL						
975585-	E 601-49400-435	Water Utilities (GE	Licences, Permits and Fe		\$20.25	21 W77 FORD F150 PLATE 975585
973200-	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe		\$20.25	24 M25 CHEV TRVS PLATE 973200
973206-	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe		\$20.25	22 S168 FORD F350 PLATE 973206
969051-	E 100-45200-435	Parks (GENERAL) -	Licences, Permits and Fe		\$20.25	22 PK75 FORD F350 PLATE 969051
804808-	E 602-49450-435	Sewer (GENERAL)	Licences, Permits and Fe		\$20.25	24 WW85 CHEV SLVRDO PLATE 80480
969164-	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe		\$20.25	21 S162 FRHT 114SD PLATE 969164 P
932374-	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe		\$20.25	12 S104 INTL 70S PLATE 932374 DUM
942434-	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe		\$20.25	06 S113 FORD PLATE 942434 BUCKET
969055-	E 602-49450-435	Sewer (GENERAL)	Licences, Permits and Fe		\$20.25	05 WW78 INTL 7000 PLATE 969055
					\$182.25	
DVS RENEWAL						
GRANICUS						
222211	E 100-41500-438	Administration	Internet Expenses		\$2,051.29	PKAgndMgmnt | LiveCst | ClrCstr | Opn
					\$2,051.29	
GRANICUS						
GREATER MN PARKS & TRAILS						
00086	E 100-45200-433	Parks (GENERAL) -	Dues and Subscriptions		\$175.00	MBRSHP DUES - LVL LGU B.
					\$175.00	
GREATER MN PARKS & TRAILS						
HBC						
01/02/2	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$37.50	50% 1520399 BNCH/RVR 1 OF 3 CLLC
01/02/2	E 100-45200-438	Parks (GENERAL) -	Internet Expenses		\$55.49	50% 1520399 19 2ND ST SW
01/02/2	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$37.50	50% 1520399 WTR RSVR 1 OF 3 CLLC
01/02/2	E 602-49450-438	Sewer (GENERAL)	Internet Expenses		\$37.49	50% 1520399 BNCH/RVR 1 OF 3 CLLC
01/02/2	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$39.00	50% 1520399 UTLTY PL/HS 1 OF 3 CL
01/02/2	E 602-49450-438	Sewer (GENERAL)	Internet Expenses		\$110.98	1439299 BUS VALUE PKG 120MBPS
01/02/2	E 602-49450-438	Sewer (GENERAL)	Internet Expenses		\$37.49	50% 1520399 WTR RSVR 1 OF 3 CLLC
01/02/2	E 602-49450-321	Sewer (GENERAL)	Telephone		\$43.65	1439299 867-4321BASIC & TOLL
01/02/2	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$55.49	50% 1520399 19 2ND ST SW
01/02/2	E 602-49450-438	Sewer (GENERAL)	Internet Expenses		\$38.99	50% 1520399 UTLTY PL/HS 1 OF 3 CL



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Check Nbr Invoice Account	Dept Descr	Object Descr	Amount	Comments
HBC			\$493.58	
LEADERSHIP GROWTH GROUPS LLC				
26813 E 100-41500-208	Administration	Training and Instruction	\$600.00	2026 MP LEADERSHIP GROWTH GROU
LEADERSHIP GROWTH GROUPS LLC			\$600.00	
LMC				
441402 E 100-41100-433	Legislative	Dues and Subscriptions	\$4,176.00	MMBRSHJ JAN-DEC 2026 POP 3,034
440361 E 100-41100-309	Legislative	Conference Expense	\$350.00	2026 PB ELCTD LDRS INST
LMC			\$4,526.00	
MAA				
01035 E 230-42270-433	Ambulance	Dues and Subscriptions	\$484.80	MMBRSHJ & XTR TRNSPRTS - 2026
MAA			\$484.80	
MARCO TECHNOLOGIES LLC.				
INV147 E 240-46630-403	Cmmnty Dvlpmnt |	Prev. Maint. Agreements	\$231.75	2025 5% MIT - 4,500 /54,000
INV147 E 220-42280-403	Fire Department *	Prev. Maint. Agreements	\$231.75	2025 5% MIT - 4,500 /54,000
INV147 E 230-42270-403	Ambulance	Prev. Maint. Agreements	\$231.75	2025 5% MIT - 4,500 /54,000
INV147 E 100-42110-403	Police Administrati	Prev. Maint. Agreements	\$695.25	2025 15% MIT - 4,500 /54,000
INV147 E 100-41500-403	Administration	Prev. Maint. Agreements	\$695.25	2025 15% MIT - 4,500 /54,000
INV147 E 603-49500-403	Refuse/Garbage (	Prev. Maint. Agreements	\$463.49	2025 10% MIT - 4,500 /54,000
INV147 E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	\$927.00	2025 20% MIT - 4,500 /54,000
INV147 E 100-43100-403	Street Maintenanc	Prev. Maint. Agreements	\$231.75	2025 5% MIT - 4,500 /54,000
INV147 E 601-49400-403	Water Utilities (GE	Prev. Maint. Agreements	\$927.00	2025 20% MIT - 4,500 /54,000
MARCO TECHNOLOGIES LLC.			\$4,634.99	
MEDIACOM				
12/26/2 E 230-42270-438	Ambulance	Internet Expenses	\$108.30	1/3 CITY HALL HSD & STATIC IPS
12/26/2 E 100-42110-438	Police Administrati	Internet Expenses	\$108.30	1/3 CITY HALL HSD & STATIC IPS
12/26/2 E 100-41500-438	Administration	Internet Expenses	\$108.30	1/3 CITY HALL HSD & STATIC IPS
MEDIACOM			\$324.90	
MN DEPT OF LABOR & INDUSTRY				
ALR018 E 211-45500-401	Libraries (GENERA	Repairs/Maint Buildings	\$145.00	ELV-04359 ELVTR ANNL OPER
ALR018 E 100-41940-403	Municipal Building	Prev. Maint. Agreements	\$145.00	ELV08664 ELVTR ANNL OP
MN DEPT OF LABOR & INDUSTRY			\$290.00	
MN DEPT OF PUBLIC SAFETY				
M-1492 E 601-49400-435	Water Utilities (GE	Licences, Permits and Fe	\$100.00	WELL #2-FAC ID:3136
M-1492 E 601-49400-435	Water Utilities (GE	Licences, Permits and Fe	\$100.00	WELL #3-FAC ID:16641
MN DEPT OF PUBLIC SAFETY			\$200.00	
MN MAYORS ASSOCIATION				
FY2026 E 100-41100-433	Legislative	Dues and Subscriptions	\$30.00	ANNUAL DUES FY BEG SEP,
MN MAYORS ASSOCIATION			\$30.00	
MN STATE FIRE CHIEFS				
10151 E 220-42280-433	Fire Department *	Dues and Subscriptions	\$242.00	MMBRSHJ - 2026
MN STATE FIRE CHIEFS			\$242.00	
MN STATE FIRE DEPT ASSOCIATION				
2026 E 220-42280-433	Fire Department *	Dues and Subscriptions	\$225.00	2026 MSFDA DUES
MN STATE FIRE DEPT ASSOCIATION			\$225.00	
OLMSTED COUNTY - FNC | PRL | TRSRY				
ASSE-1 E 100-41500-350	Administration	Print/Binding (GENERAL)	\$116.80	TNT MAILING - 2026



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OLMSTED COUNTY - FNC PRL TRSRY					\$116.80	
RAEDI						
2026		E 100-41100-433	Legislative	Dues and Subscriptions	\$5,250.00	2026 INVESTMENT
RAEDI					\$5,250.00	
ROTO-ROOTER						
162898		E 602-49450-454	Sewer (GENERAL)	MjrCmpnntRplcmnt-Clct	\$974.00	JET AVE A & B
ROTO-ROOTER					\$974.00	
SEMCAC						
2026		E 240-46630-490	Cmmnty Dvlpmnt |	Donations to Civic Org s	\$2,000.00	RSLTN 2024-33 \$2,000 ANNL 2025-2
SEMCAC					\$2,000.00	
SEMLM						
241		E 100-41100-433	Legislative	Dues and Subscriptions	\$50.00	MMBRSHIP DUES - 2026
SEMLM					\$50.00	
TRITECH						
448618		E 100-42110-403	Police Administrati	Prev. Maint. Agreements	\$5,994.70	LETG - ANNL MNT FEE 2026
TRITECH					\$5,994.70	
2026 01FA01					\$34,197.76	
					\$34,197.76	

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City of Chatfield
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 2026 01FA DbtSrv

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
BANK OF ZUMBROTA						
FEB 202	E	336-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$47,000.00	2016B GO WATER LOAN 9132963
FEB 202	E	336-47000-611	Debt Service (GEN	Bond Interest	\$1,341.88	2016B GO WATER LOAN 9132963
					<u>\$48,341.88</u>	
BANK OF ZUMBROTA						
F & M COMMUNITY BANK						
2019A F	E	342-47000-610	Debt Service (GEN	Interest	\$1,080.00	2019A GO TAX ABATEMENT
2022A F	E	343-47000-611	Debt Service (GEN	Bond Interest	\$21,328.00	2022A GO UTIL REV
2022A F	E	343-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$56,000.00	2022A GO UTIL REV
2019A F	E	342-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$35,000.00	2019A GO TAX ABATEMENT
					<u>\$113,408.00</u>	
F & M COMMUNITY BANK						
MIENERGY COOPERATIVE						
2017B-F	E	339-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$15,000.00	2017B FEB 2026
					<u>\$15,000.00</u>	
MIENERGY COOPERATIVE						
NORTHLAND SECURITIES						
2023A F	E	323-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$150,000.00	2023A PRINCIPAL
2023A F	E	323-47000-611	Debt Service (GEN	Bond Interest	\$40,800.00	2023A INTEREST
2018A F	E	340-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$195,000.00	2018A PRINCIPAL
2016A F	E	335-47000-611	Debt Service (GEN	Bond Interest	\$16,450.00	2016A INTEREST
2012A F	E	332-47000-620	Debt Service (GEN	Bond Fees-FsclAgnt]Issn	\$495.00	2012A FISCAL AGENT FEES
2016A F	E	335-47000-620	Debt Service (GEN	Bond Fees-FsclAgnt]Issn	\$495.00	2016A FISCAL AGENT FEE
2012A F	E	332-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$130,000.00	2012A PRINCIPAL
2012A F	E	332-47000-611	Debt Service (GEN	Bond Interest	\$3,512.50	2012A INTEREST
2018A F	E	340-47000-610	Debt Service (GEN	Interest	\$53,025.00	2018A INTEREST
2016A F	E	335-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$575,000.00	2016A PRINCIPAL
					<u>\$1,164,777.50</u>	
NORTHLAND SECURITIES						
OLD NATIONAL BANK						
2022B-F	E	344-47000-611	Debt Service (GEN	Bond Interest	\$22,500.00	2022B TXBL GO PWFAC 20008604917
2022B-F	E	344-47000-601	Debt Service (GEN	Debt Srv Bond Principal	\$24,000.00	2022B TXBL GO PWFAC 20008604917
					<u>\$46,500.00</u>	
OLD NATIONAL BANK						
2026 01FA DbtSrv					<u>\$1,388,027.38</u>	
					<u>\$1,388,027.38</u>	

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City of Chatfield

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2025 12ADM01

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
FORTIS						
113185	NOV 20	E 100-45124-323	Swimming Pools -	Admin Expense 323 | 34	\$36.50	DSCNT MERCH BNKCD NSD
FORTIS					\$36.50	
REVTRAK						
113184	NOV 20	E 230-42270-323	Ambulance	Admin Expense 323 | 34	\$57.09	ADMIN FEE ALLOC
	NOV 20	E 603-49500-323	Refuse/Garbage (	Admin Expense 323 | 34	\$196.08	2025 ADMIN FEE ALLOC 19.22%
	NOV 20	E 602-49450-323	Sewer (GENERAL)	Admin Expense 323 | 34	\$592.61	2025 ADMIN FEE ALLOC 58.09%
	NOV 20	E 601-49400-323	Water Utilities (GE	Admin Expense 323 34	\$231.47	2025 ADMIN FEE ALLOC 22.69%
REVTRAK					\$1,077.25	
2025 12ADM01					\$1,113.75	
					\$1,113.75	

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2025 12ADM02

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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
ROOT RIVER STATE BANK						
113206	DEC 20	E 100-41500-310	Administration	Other Professional Servic	\$114.40	INT BANKING CHARGES 70 + 29.4 + 1
					\$114.40	
2025 12ADM02					\$114.40	
					\$114.40	

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2025 12ADM03

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
TASC						
113209	IN3638	E 100-41500-310	Administration	Other Professional Servic	\$21.25	COBRA MO ADM FEE-AUG 2025-JUL20
113207	IN3640	E 100-41500-310	Administration	Other Professional Servic	\$109.00	FSA RNWL FEE JAN-DEC 2026
	IN3640	E 100-41500-310	Administration	Other Professional Servic	\$390.12	FSA MO ADM FEE-JAN-DEC 2026
					<u>\$520.37</u>	
TASC						
UNITED STATES POSTAL SERVICE						
113208	680318	E 602-49450-322	Sewer (GENERAL)	Postage	\$400.55	UB PSTG ALLCTN 2025 58.09%
	680318	E 601-49400-322	Water Utilities (GE	Postage	\$156.46	UB PSTG ALLCTN 2025 22.69%
	680318	E 603-49500-322	Refuse/Garbage (Postage	\$132.53	UB PSTG ALLCTN 2025 19.22%
					<u>\$689.54</u>	
UNITED STATES POSTAL SERVICE						
2025 12ADM03					<u>\$1,209.91</u>	
					<u>\$1,209.91</u>	

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 2025 12FA02

Check	Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
ABILITY BUILDING CENTER							
	061378	28305	E 100-41940-302	Municipal Building	Contracted Help	\$1,032.29	CLEANING-NOVEMBER
						\$1,032.29	
ABILITY BUILDING CENTER							
AIRGAS							
		552069	E 230-42270-210	Ambulance	Operating Expenses	\$202.95	OXYGEN
						\$202.95	
AIRGAS							
CENTURYLINK-TELE							
	12/10/2		E 211-45500-321	Libraries (GENERA	Telephone	\$103.63	333944610 2911 LIBRARY ELEVATOR
	12/10/2		E 211-45500-321	Libraries (GENERA	Telephone	\$112.18	333692580 1500 DID
	12/10/2		E 211-45500-321	Libraries (GENERA	Telephone	\$87.48	333527984 3480 LIBRARY
						\$303.29	
CENTURYLINK-TELE							
CHATFIELD TRAILS INC.							
	061382	001008	E 803-46636-324	Community Action	Reimbursement	\$9,484.04	MMB - DNR OMB
						\$9,484.04	
CHATFIELD TRAILS INC.							
CHS							
	061379	11/30/2	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$809.18	STRT GAS 11%
		11/30/2	E 230-42270-212	Ambulance	Vehicle Operating Suppli	\$1,501.13	AMB DSL 34%
		11/30/2	E 220-42280-212	Fire Department *	Vehicle Operating Suppli	\$147.12	FD GAS 2%
		11/30/2	E 100-42110-212	Police Administrati	Vehicle Operating Suppli	\$3,678.09	PD GAS 50%
		11/30/2	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	\$514.93	WWTP GAS 7%
		11/30/2	E 602-49450-212	Sewer (GENERAL)	Vehicle Operating Suppli	\$132.45	WWTP 3%
		11/30/2	E 100-43100-212	Street Maintenanc	Vehicle Operating Suppli	\$1,942.64	STRT DSL 44%
		11/30/2	E 100-45200-212	Parks (GENERAL) -	Vehicle Operating Suppli	\$397.36	PRK DSL 9%
		11/30/2	E 220-42280-212	Fire Department *	Vehicle Operating Suppli	\$441.51	FD DSL 10%
		11/30/2	E 601-49400-212	Water Utilities (GE	Vehicle Operating Suppli	\$735.62	WTR GAS 10%
		11/30/2	E 100-45200-212	Parks (GENERAL) -	Vehicle Operating Suppli	\$1,471.24	PRK GAS 20%
						\$11,771.27	
CHS							
FIRE SAFETY USA, INC							
		210441	E 230-42270-152	Ambulance	Clothing	\$193.95	SPIEWAK XL
						\$193.95	
FIRE SAFETY USA, INC							
HAMMELL EQUIPMENT							
		I18984	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq	\$7.82	ADAPTER FIT D 14B
						\$7.82	
HAMMELL EQUIPMENT							
MARCO TECHNOLOGIES LLC.							
	INV146		E 603-49500-403	Refuse/Garbage (	Prev. Maint. Agreements	\$450.00	2025 10% MIT - 4,500 /54,000
	INV146		E 100-41500-403	Administration	Prev. Maint. Agreements	\$675.00	2025 15% MIT - 4,500 /54,000
	INV146		E 100-42110-403	Police Administrati	Prev. Maint. Agreements	\$675.00	2025 15% MIT - 4,500 /54,000
	INV146		E 100-43100-403	Street Maintenanc	Prev. Maint. Agreements	\$225.00	2025 5% MIT - 4,500 /54,000
	INV146		E 601-49400-403	Water Utilities (GE	Prev. Maint. Agreements	\$900.00	2025 20% MIT - 4,500 /54,000
	INV146		E 220-42280-403	Fire Department *	Prev. Maint. Agreements	\$225.00	2025 5% MIT - 4,500 /54,000
	INV146		E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	\$900.00	2025 20% MIT - 4,500 /54,000
	INV146		E 230-42270-403	Ambulance	Prev. Maint. Agreements	\$225.00	2025 5% MIT - 4,500 /54,000
	INV146		E 240-46630-403	Cmmnty Dvlpmnt |	Prev. Maint. Agreements	\$225.00	2025 5% MIT - 4,500 /54,000
						\$4,500.00	
MARCO TECHNOLOGIES LLC.							
MEDIACOM							
	061376	11/26/2	E 100-41500-438	Administration	Internet Expenses	\$111.52	1/3 CITY HALL HSD & STATIC IPS
		11/26/2	E 100-42110-438	Police Administrati	Internet Expenses	\$111.52	1/3 CITY HALL HSD & STATIC IPS
		11/26/2	E 230-42270-438	Ambulance	Internet Expenses	\$111.86	1/3 CITY HALL HSD & STATIC IPS



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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
MEDIACOM					\$334.90	
MIENERGY COOPERATIVE						
113186	12/05/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$39.07	333119004|85007649|STALB LS
	12/05/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$39.15	333119001|8500759501|52 SIGN
	12/05/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$451.00	333119005|85010070|HSD STLGHTS
	12/05/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$336.36	333119003|85007624|JOHNST WELL
	12/05/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$614.80	333119002|85007612|HSD BS
MIENERGY COOPERATIVE					\$1,480.38	
MINNESOTA ENERGY RESOURCES						
113183	571788	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$49.35	00002 FH 15% WATER
	571940	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$790.15	00003 WWTP - LIBRARY LN
	571755	E 211-45500-380	Libraries (GENERA	Utility Services (GENERA	\$167.27	00005 LIBRARY
	572093	E 100-45124-380	Swimming Pools -	Utility Services (GENERA	\$45.00	000011 POOL
	571788	E 220-42280-380	Fire Department *	Utility Services (GENERA	\$197.41	00002 FH 60% FIRE
	572067	E 230-42270-380	Ambulance	Utility Services (GENERA	\$252.66	00001 MUNI - AMB 1/3
	571788	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$82.26	00002 FH 25% STREET
	572067	E 100-42110-380	Police Administrati	Utility Services (GENERA	\$252.66	00001 MUNI - POLICE 1/3
	572067	E 100-41940-380	Municipal Building	Utility Services (GENERA	\$252.66	00001 MUNI 1/3
MINNESOTA ENERGY RESOURCES					\$2,089.42	
PEOPLES ENERGY COOPERATIVE						
113187	12/10/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$66.00	2432200 CHATFIELD SIGN
	12/10/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$61.50	2432400 400 3RD ST SW
	12/10/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$67.34	3211800 250 OLD TERRITORIAL RD
	12/10/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$74.00	2438500 MILL CREEK PARK
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$2,116.00	3011800 STREET LIGHTS
	12/10/2	E 100-45124-380	Swimming Pools -	Utility Services (GENERA	\$284.24	3237701 107 UNION ST NE
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$204.60	3260000 52 3RD ST SW - STL MTR
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$197.00	7823600 MEYERS AND TERMAR
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$205.07	3265100 20 2ND ST SE - LIGHTS
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$80.61	3376900 EV CHARGER - 405 MAIN ST
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$106.90	3260100 301 TH 52 - TRAFFIC SI
	12/10/2	E 601-49400-380	Water Utilities (GE	Utility Services (GENERA	\$938.09	3011701 BLUFF ST
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$68.31	2447300 UNION ST NE - XING
	12/10/2	E 220-42280-380	Fire Department *	Utility Services (GENERA	\$197.41	2410000 318 S MAIN ST-WHISTLE
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$11.00	2182100 SIREN - 10210 HILLSIDE
	12/10/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$3,156.81	2430200 126 LIBRARY LN WWTP
	12/10/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$67.36	2428000 MILL CREEK PARK
	12/10/2	E 602-49450-380	Sewer (GENERAL)	Utility Services (GENERA	\$147.06	242390 MILL CREEK PK - LIFT ST
	12/10/2	E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$84.12	2410200 MAIN ST-CITY PARK
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$59.49	2410100 1/4 FIRE HALL
	12/10/2	E 220-42280-380	Fire Department *	Utility Services (GENERA	\$178.49	2410100 3/4 FIRE HALL
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$246.15	2154400 10208 HILLSIDE DRIVE
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$72.26	2436500 CR 2 HWY S
	12/10/2	E 230-42270-380	Ambulance	Utility Services (GENERA	\$236.33	2407900 1/3 21 2ND ST SE
	12/10/2	E 100-41940-380	Municipal Building	Utility Services (GENERA	\$236.34	2407900 1/3 21 2ND ST SE
	12/10/2	E 100-43100-380	Street Maintenanc	Utility Services (GENERA	\$371.43	2400202 PPLS 19 SCND ST SW
	12/10/2	E 100-42110-380	Police Administrati	Utility Services (GENERA	\$236.33	2407900 1/3 21 2ND ST SE
	12/10/2	E 211-45500-380	Libraries (GENERA	Utility Services (GENERA	\$323.53	2402500 LIBRARY 322 MAIN ST S
PEOPLES ENERGY COOPERATIVE					\$10,093.77	
SHERWIN-WILLIAMS CO.						



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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
4743-0		E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment	\$2,424.84	ANTI GRAFFITI SEALER- AVE B WALL
SHERWIN-WILLIAMS CO.					\$2,424.84	
SHORT ELLIOTT HENDRICKSON, INC.						
500225		E 602-49450-500	Sewer (GENERAL)	Cap. Outlay-GENERAL	\$3,058.62	Prjct#186646 CHATF WWTF FACILITY
SHORT ELLIOTT HENDRICKSON, INC.					\$3,058.62	
SOUTHEAST MECHANICAL						
38490		E 602-49450-404	Sewer (GENERAL)	Repairs/Maint Equipment	\$3,989.65	WWTF RTUS
SOUTHEAST MECHANICAL					\$3,989.65	
THE CHATFIELD NEWS, LLC						
061377	7381	E 100-41500-350	Administration	Print/Binding (GENERAL)	\$48.00	WTR TRUCK FOR SALE
	7378	E 100-41500-350	Administration	Print/Binding (GENERAL)	\$120.00	ORD- LIQUOR
	7393	E 100-41500-350	Administration	Print/Binding (GENERAL)	\$48.00	WTR TRUCK FOR SALE
	7377	E 100-41500-350	Administration	Print/Binding (GENERAL)	\$170.00	ORD 480 SIDEWALKS
THE CHATFIELD NEWS, LLC					\$386.00	
THREADS CUSTOM APPAREL						
	6296	E 100-42110-152	Police Administrati	Clothing	\$48.00	PD RG PATCHES
	6311	E 240-46630-152	Cmmnty Dvlpmnt |	Clothing	\$26.25	AB LOGO EMBRDY
THREADS CUSTOM APPAREL					\$74.25	
UC LABORATORY						
061380	126081	E 602-49450-217	Sewer (GENERAL)	Testing	\$927.63	WWTP LABS
UC LABORATORY					\$927.63	
VESTIS						
	256044	E 100-41940-401	Municipal Building	Repairs/Maint Buildings	\$124.49	RUG SERVICE
VESTIS					\$124.49	
WINONA COUNTY						
	11/17/2	E 230-42270-209	Ambulance	Training Institution	\$120.00	CPR CARDS
WINONA COUNTY					\$120.00	
2025 12FA02					\$52,599.56	
					\$52,599.56	



City of Chatfield
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 2025 12FA03

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
AT&T MOBILITY						
120320	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$41.23	507.551.8577 WLLHS2 AIRCARD MIFI
120320	E 100-42110-320	Police Administrati	Communications (GENER		\$38.23	507.513.5937 SQUAD 873 MODEM
120320	E 230-42270-321	Ambulance	Telephone		\$38.23	507.551.8200 AMB IBR900
120320	E 100-42110-320	Police Administrati	Communications (GENER		\$48.23	507.551.8478 DELL LT SIM (2024)
120320	E 230-42270-321	Ambulance	Telephone		\$38.23	507-551-8498 AMB CP IBR900 2
120320	E 100-42110-321	Police Administrati	Telephone		\$49.97	507.272.5506 POLICE CHIEF
120320	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$41.23	507.551.8576 WLLHS3 AIRCARD MIFI
120320	E 601-49400-438	Water Utilities (GE	Internet Expenses		\$41.23	507.551.8578 WWTP CLLCTR AIRCAR
120320	E 220-42280-321	Fire Department *	Telephone		\$49.97	507.884.4423 FIRE
120320	E 100-42110-321	Police Administrati	Telephone		\$44.92	507.272.5386 POLICE 873
120320	E 100-42110-321	Police Administrati	Telephone		\$44.92	507.272.5382 POLICE 872
					<u>\$476.39</u>	
AT&T MOBILITY						
CARDIO PARTNERS INC						
600210	E 900-49990-811	Memo Fund	Pass Through Account		\$1,909.39	AED (FFASSOC)
					<u>\$1,909.39</u>	
CARDIO PARTNERS INC						
CENTER POINT LARGE PRINT						
221529	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books		\$589.68	PRMR FCTN SRS
					<u>\$589.68</u>	
CENTER POINT LARGE PRINT						
CHATFIELD BODY SHOP						
19026	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq		\$88.22	LUBE OIL FILTER CHANGE TRAVERSE
					<u>\$88.22</u>	
CHATFIELD BODY SHOP						
CHATFIELD COMMERCIAL CLUB						
100	E 211-45500-211	Libraries (GENERA	Program Expenses		\$520.00	CHAT DOLLARS \$5 134-30
					<u>\$520.00</u>	
CHATFIELD COMMERCIAL CLUB						
CHATFIELD PARTS HOUSE						
979948	E 100-43100-210	Street Maintenanc	Operating Expenses		\$32.90	BOLT
980244	E 100-43100-210	Street Maintenanc	Operating Expenses		\$12.99	HOSE CLAMP
980311	E 100-43100-210	Street Maintenanc	Operating Expenses		\$26.99	WET/DRY FLTR SHOP
980367	E 100-43100-210	Street Maintenanc	Operating Expenses		\$12.21	SANDER WSHR NUT BOLY
980547	E 602-49450-210	Sewer (GENERAL)	Operating Expenses		\$28.78	PHOTOCELL, BULB LED 60 W
980746	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq		\$129.98	SNOWPLOW SVL 30 IN 36 IN
980406	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq		\$54.99	FLOOR MATS
980251	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq		\$0.00	HOSE CLAMP EXCHNG
980219	E 601-49400-210	Water Utilities (GE	Operating Expenses		\$11.49	AAA 8PK
978642	E 100-43100-401	Street Maintenanc	Repairs/Maint Buildings		\$55.44	FURN FILTER/FILT MICRO
978757	E 220-42280-212	Fire Department *	Vehicle Operating Suppli		\$6.49	FUEL OIL MIX
978947	E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment		\$30.98	THERMOSTAT/BATT
980945	E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq		-\$54.99	FLOOR MATS RETURNED
					<u>\$348.25</u>	
CHATFIELD PARTS HOUSE						
DENNY'S EQPMNT & TRAILER SALES LLC						
061396	12-18-2	E 801-43100-550	Street Maintenanc	Cap. Outlay-Vehicles/Equ	\$9,500.00	2026 TRLR - SURETRAC TILTBED
					<u>\$9,500.00</u>	
DENNY'S EQPMNT & TRAILER SALES LLC						
DSG						
S10529	E 100-43100-210	Street Maintenanc	Operating Expenses		\$144.00	CAM LOCK FTNGS
					<u>\$144.00</u>	
DSG						
FIRE SAFETY USA, INC						
061394	250259	E 220-42280-404	Fire Department *	Repairs/Maint Equipment	\$2,385.75	FD-TRUCKS ANN INSP EXT & LGHTNG



City of Chatfield
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Check Nbr Invoice Account	Dept Descr	Object Descr	Amount	Comments
FIRE SAFETY USA, INC			\$2,385.75	
HAWKINS, INC.				
728099 E 601-49400-210	Water Utilities (GE	Operating Expenses	\$20.00	WATER SUPPLY CHEMICALS
HAWKINS, INC.			\$20.00	
HUNTINGTON ELECTRIC LLC				
7528 E 100-43100-404	Street Maintenanc	Repairs/Maint Equipment	\$277.58	LGHT POLE GFI
7311 E 601-49400-404	Water Utilities (GE	Repairs/Maint Equipment	\$451.49	WTR TWR MXR
HUNTINGTON ELECTRIC LLC			\$729.07	
LOFFLER				
511605 E 211-45500-404	Libraries (GENERA	Repairs/Maint Equipment	\$37.59	CANON DXC3725I OVERAGE CHARGE
LOFFLER			\$37.59	
LRS				
MP2891 E 100-45200-380	Parks (GENERAL) -	Utility Services (GENERA	\$651.98	6 PRK UNTS 2025
LRS			\$651.98	
METERING & TECHNOLOGY SOLUTION				
INV942 E 100-43100-240	Street Maintenanc	Small Tools and Minor Eq	\$39.84	RBR GASKET SHPG
METERING & TECHNOLOGY SOLUTION			\$39.84	
NOVOTNY LAW OFFICE, LTD.				
3851 E 100-42110-304	Police Administrati	Legal Fees	\$210.00	PROSECUTION - NOV 2025
3850 E 100-42110-304	Police Administrati	Legal Fees	\$238.00	PROSECUTION - OCT 2025
3759 E 100-42110-304	Police Administrati	Legal Fees	\$336.00	PROSECUTION - SEP 2025
NOVOTNY LAW OFFICE, LTD.			\$784.00	
ROCHESTER SAND AND GRAVEL				
061395 490003 E 801-43100-530	Street Maintenanc	Cap. Outlay-Str. Overlay	\$12,000.00	4952458-17 ALLEYS 2025 CNCRT VS B
ROCHESTER SAND AND GRAVEL			\$12,000.00	
SCHUMACHER ELEVATOR CO				
906674 E 211-45500-401	Libraries (GENERA	Repairs/Maint Buildings	\$176.67	LIB ELEV MAINT
SCHUMACHER ELEVATOR CO			\$176.67	
STREAMLINE				
OBE128 E 211-45500-438	Libraries (GENERA	Internet Expenses	\$105.00	STRMLN FLX - DEC 1, 2025-JAN 1, 202
STREAMLINE			\$105.00	
2025 12FA03			\$30,505.83	
			\$30,505.83	



City of Chatfield
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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
BADGER METER						
802210	E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	\$130.13	1/2 BCN FXD NTRWK PER UNITwMBL	
802210	E 602-49450-403	Sewer (GENERAL)	Prev. Maint. Agreements	\$0.18	1/2 GATEWAY BACKHAUL 3MO 50%	
802210	E 601-49400-403	Water Utilities (GE	Prev. Maint. Agreements	\$130.13	1/2 BCN FXD NTRWK PER UNITwMBL	
802210	E 601-49400-403	Water Utilities (GE	Prev. Maint. Agreements	\$0.18	1/2 GATEWAY BACKHAUL 3MO 50%	
BADGER METER					\$260.62	
CALIBRATIONS AND CONTROLS, INC.						
INV-21	E 602-49450-404	Sewer (GENERAL)	Repairs/Maint Equipment	\$1,231.24	RPLC O2 SNSR	
CALIBRATIONS AND CONTROLS, INC.					\$1,231.24	
CANON FINANCIAL SERVICES, INC.						
423058	E 211-45500-404	Libraries (GENERA	Repairs/Maint Equipment	\$86.78	832780-2 COLOR COPIER	
423058	E 211-45500-404	Libraries (GENERA	Repairs/Maint Equipment	\$108.44	832780-1 COLOR COPIER	
CANON FINANCIAL SERVICES, INC.					\$195.22	
CARDIO PARTNERS INC						
600211	E 230-42270-210	Ambulance	Operating Expenses	\$127.20	CABINET	
CARDIO PARTNERS INC					\$127.20	
CENGAGE GROUP						
999101	E 211-45500-590	Libraries (GENERA	Cap. Outlay-Books	\$290.44	ACCT 100237574	
CENGAGE GROUP					\$290.44	
CHATFIELD ALLIANCE, INC						
HAUS 2	E 240-46630-300	Cmmnty Dvlpmnt	Promotional Expense	\$29.72	LODGING TAX HAUS NOV 2025	
CHATFIELD ALLIANCE, INC					\$29.72	
FIRE SAFETY USA, INC						
250257	E 230-42270-404	Ambulance	Repairs/Maint Equipment	\$402.00	HYDRCL RESV REPAIR AMB	
FIRE SAFETY USA, INC					\$402.00	
MARCO TECHNOLOGIES LLC.						
INV147	E 100-43100-435	Street Maintenanc	Licences, Permits and Fe	\$20.00	1 MS BS PRM	
INV147	E 240-46630-435	Cmmnty Dvlpmnt	Licences, Permits and Fe	\$10.00	SHRD MBX NO LIC - PHASE OUT 1 ED	
INV147	E 602-49450-435	Sewer (GENERAL)	Licences, Permits and Fe	\$40.00	2 WW BS PRM	
INV147	E 230-42270-435	Ambulance	Licences, Permits and Fe	\$40.00	2 AMB BS PRM	
INV147	E 100-41500-435	Administration	Licences, Permits and Fe	\$0.94	MS-AZR .GOV DMN	
INV147	E 601-49400-435	Water Utilities (GE	Licences, Permits and Fe	\$20.00	1 WTR BS PRM	
INV147	E 100-45124-435	Swimming Pools -	Licences, Permits and Fe	\$10.00	1 POOL EXCHNG ON LN + ACTV DRCT	
INV147	E 220-42280-435	Fire Department *	Licences, Permits and Fe	\$20.00	1 FD BS PRM	
	E 100-42110-435	Police Administrati	Licences, Permits and Fe	\$200.00	10 PD MS BS PRM	
	E 240-46630-435	Cmmnty Dvlpmnt	Licences, Permits and Fe	\$10.00	SHRD - NOLIC - PHASE OUT -1 PLNG	
INV147	E 100-45200-435	Parks (GENERAL)	Licences, Permits and Fe	\$20.00	1 PARKS BS PRM	
	E 100-41500-435	Administration	Licences, Permits and Fe	\$110.00	5 MS BUS PREM & 1 VM EXCH + ACTV	
	E 100-41100-435	Legislative	Licences, Permits and Fe	\$60.00	6 LEG EXCHNG ON LN P1 & ACTV DRC	
MARCO TECHNOLOGIES LLC.					\$560.94	
MILESTONE MATERIALS						
350051	E 100-43100-210	Street Maintenanc	Operating Expenses	\$194.64	CLASS 5 STOCK	
MILESTONE MATERIALS					\$194.64	
SOUTHEAST MECHANICAL						
38572	E 100-43100-240	Street Maintenanc	Small Tools and Minor E	\$530.61	HEATER OLD SHOP REPAIR	
SOUTHEAST MECHANICAL					\$530.61	
WIT BOYZ INC.						



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Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
	11010	E 220-42280-404	Fire Department *	Repairs/Maint Equipment	\$180.00	WORK OUT EQUIP
WIT BOYZ INC.					\$180.00	
WM HANSON WASTE REMOVAL						
	DEC 20	E 603-49500-384	Refuse/Garbage (	Refuse/Garbage Disposal	\$15,142.26	1,163 RESIDENTIAL PU @ 13.02
	DEC 20	E 603-49500-384	Refuse/Garbage (	Refuse/Garbage Disposal	\$2,154.88	RESIDENTIAL OC ENV FEE
	DEC 20	E 603-49500-384	Refuse/Garbage (	Refuse/Garbage Disposal	\$1,410.91	RESIDENTIAL FUEL SURCHARGE
WM HANSON WASTE REMOVAL					\$18,708.05	
2025 12FA04					\$22,710.68	
					\$22,710.68	

((BatchID] in (22382))



City of Chatfield

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Current Period: January 2026

2026 01FA ADM01

Check Nbr	Invoice	Account	Dept Descr	Object Descr	Amount	Comments
KWIK TRIP						
113210	105100	E 211-45500-230	Libraries (GENERA	KT Scrip Prgrm Exp 230|	\$1,995.00	2025 SCRIP CARDS
					\$1,995.00	
2026 01FA ADM01					\$1,995.00	
					\$1,995.00	

([BatchID] in (22425))



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item:

2026-03 Resolution Accepting Annual Chatfield Fire Department Fund Drive Donations

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026-03 to Accept Fire Dept. Donations.pdf](#)

City of Chatfield
Resolution 2026-03
Resolution Accepting Annual
Chatfield Fire Department Fund Drive Donations

WHEREAS, the City of Chatfield is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 et seq. for the benefit of its citizens and is specifically authorized to accept gifts.

WHEREAS, contributions have been received for the annual fund drive and entities have offered to contribute the cash amounts set forth below to the city:

Contributions Received To:	Month	Contribution Total
Receiving to Capital Goods- 221-42280-36230	December - 2025	\$175

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

NOW THEREFORE, Be It Resolved By The City Council Of The City Of Chatfield, Minnesota As Follows:

1. The donations described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

Passed by the City Council of Chatfield, Minnesota this 12th day of January 2026.

/s/Beth M Carlson
City Clerk
City of Chatfield



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Resolution 2026-04 Accepting Ambulance Donations

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026-04 to Accept Ambulance Donations.pdf](#)

City of Chatfield
Resolution 2026-04
Resolution Accepting Annual
Chatfield Ambulance Department Fund Drive Donations

WHEREAS, the City of Chatfield is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 et seq. for the benefit of its citizens and is specifically authorized to accept gifts.

WHEREAS, contributions have been received for the annual fund drive and entities have offered to contribute the cash amounts set forth below to the city:

Contributions Received To:	Month	Contribution Total
Ambulance Donation- R 231-42270-36230	JANUARY 2026	\$450.00

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

NOW THEREFORE, Be It Resolved By The City Council Of The City Of Chatfield, Minnesota As Follows:

1. The donations described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

Passed by the City Council of Chatfield, Minnesota this 12th day of January 2026.

/s/Beth M Carlson
City Clerk
City of Chatfield



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Resolution 2026-05 Accepting Library Donations

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026-05 Accepting Donations Library.pdf](#)

RESOLUTION 2026-05
A RESOLUTION ACCEPTING A DONATION TO THE CITY

WHEREAS, the City of Chatfield is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 et seq. for the benefit of its citizens and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have offered to contribute the cash amounts set forth below to the city:

Name	Amount
NANCY ARNOLD	\$100.00

WHEREAS, the terms or conditions of the donations, if any, are as follows:

To be used for capital purchases for the Chatfield Public Library, R 212-45500-36230

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CHATFIELD, MINNESOTA AS FOLLOWS:

1. The donations described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

Passed by the City Council of Chatfield, Minnesota this 12TH Day of January, 2026.

/s/Beth M Carlson
City Clerk
City of Chatfield



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Resolution 2026-06 - A Resolution Approving an LG220 Application for Exempt Permit for St. Mary's Catholic Church

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026-06 Lawful Gambling LG220 for St Marys Catholic Church.pdf](#)

City of Chatfield

Resolution 2026-06

A Resolution Approving an LG220 Application for Exempt Permit for St. Mary’s Catholic Church

WHEREAS, as nonprofit organization has submitted an LG220 Application for Exempt Permit for lawful gambling; and

WHEREAS, city approval for a gambling premises located within city limits is required before a nonprofit can submit an application to the Minnesota Gambling Control Board; and

WHEREAS, the nonprofit would like to conduct lawful gambling as follows:

Name of Nonprofit Organization:	St. Mary’s Catholic Church
Name of premises where the gambling event will be conducted:	St. Mary’s Catholic Church 323 Twiford St. SW Chatfield, MN 55923
Date(s) of Activity:	February 15, 2026
Type of Gambling Activity:	Raffle

; and

NOW THEREFORE, Be It Resolved By The City Council Of The City Of Chatfield, Minnesota acknowledges the LG220 Application for Exempt Permit with no waiting period.

ADOPTED by the City Council of Chatfield, Minnesota this 12th day of January 2026.

/s/Beth M Carlson

City Clerk

City of Chatfield



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Approve a Temporary Liquor License - St. Mary's Catholic Church

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[Temporary Liquor License St Marys Catholic Church_Redacted.pdf](#)



Minnesota Department of Public Safety
 Alcohol and Gambling Enforcement Division
 445 Minnesota Street, Suite 1600, St. Paul, MN 55101
 651-201-7507 TTY 651-282-6555
**APPLICATION AND PERMIT FOR A 1 DAY
 TO 4 DAY TEMPORARY ON-SALE LIQUOR LICENSE**

Name of organization: St. Mary's Catholic Church Date of organization: 1931 Tax exempt number: [REDACTED]

Organization Address (No PO Boxes): 405 Bench St. SW City: Chatfield State: MN Zip Code: 55923

Name of person making application: Maria Kreidermacher Business phone: 507-867-3922 Home phone:

Date(s) of event: Feb. 15, 2026 Type of organization: Microdistillery Small Brewer
 Club Charitable Religious Other non-profit

Organization officer's name: Fr. Nicholas Gawarecki City: Chatfield State: MN Zip Code: 55923

Organization officer's name: City: State: MN Zip Code:

Organization officer's name: City: State: MN Zip Code:

Location where permit will be used. If an outdoor area, describe.

St. Mary's Catholic Church, 323 Twiford St. SW, Chatfield, MN 55923

If the applicant will contract for intoxicating liquor service give the name and address of the liquor license providing the service.

If the applicant will carry liquor liability insurance please provide the carrier's name and amount of coverage.

Catholic Mutual Group - Catholic Mutual Relief Society \$500,000
Policy # 8933

APPROVAL

APPLICATION MUST BE APPROVED BY CITY OR COUNTY BEFORE SUBMITTING TO ALCOHOL AND GAMBLING ENFORCEMENT

_____	_____
City or County approving the license	Date Approved
_____	_____
Fee Amount	Permit Date
Event in conjunction with a community festival <input type="checkbox"/> Yes <input type="checkbox"/> No	_____
_____	City or County E-mail Address
Current population of city	

Please Print Name of City Clerk or County Official

Signature City Clerk or County Official

CLERKS NOTICE: Submit this form to Alcohol and Gambling Enforcement Division 30 days prior to event

No Temp Applications faxed or mailed. Only emailed.

ONE SUBMISSION PER EMAIL, APPLICATION ONLY.

PLEASE PROVIDE A VALID E-MAIL ADDRESS FOR THE CITY/COUNTY AS ALL TEMPORARY PERMIT APPROVALS WILL BE SENT BACK VIA EMAIL. E-MAIL THE APPLICATION SIGNED BY CITY/COUNTY TO AGE.TEMPORARYAPPLICATION@STATE.MN.US



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item:

Resolution 2026-07 - A Resolution Granting Approval of Annual Liquor Licenses and Renewals

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion:

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:

[2026-07 Liquor Licenses and Renewals.pdf](#)

Resolution 2026-07
A Resolution Granting Approval of Annual Liquor Licenses and Renewals

Whereas, MINN. STAT. CHAPT. 340A regulates the licensing and regulation of intoxicating liquors within the State of Minnesota; and

Whereas, the City of Chatfield is a liquor license issuing authority under MINN. STAT. CHAPT. 340A; and

Whereas, the Common Council of the City of Chatfield recommends approval of annual licenses and renewals, and

Whereas, the following applicants will have met all city requirements prior to issuance;

NOW THEREFORE BE IT RESOLVED by the Common Council of the City of Chatfield the city does hereby recommend approval for the following 2025 Liquor and Beer Licenses:

1. Shari's Sports Saloon (On-Sale plus Sunday & Off-Sale)
2. JAC's Bar and Grill (On-Sale plus Sunday)
3. VFW Club (Club License)
4. Kwik Trip (3.2 Beer)
5. Gurek Inc. – Chatfield Liquor (Off-Sale)
6. 52 Bottle Shop (Off-Sale)
7. Chosen Valley Country Club (On-Sale plus Sunday)
8. Chatfield Center for the Arts (On-Sale plus Sunday)
9. Joy Ridge Event Center (On-sale plus Sunday)
10. La Cantina Arcos LLC (On-Sale plus Sunday)



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Personnel Budget Committee

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion: [January 12, 2026 Meeting Packet](#)

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments:



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: January 12, 2026

Agenda Item: Public Works Committee

Subject | Summary:

Agenda Category:

Submitted By: Michele Peterson

Recommended Motion: [January 12, 2026 Meeting Packet](#)

Community Engagement and Outreach:

FISCAL IMPACT:

Amount:

Ongoing Cost :

One-Time Cost :

Included in Current Budget?:

FISCAL DETAILS:

Fund Name(s) (Operations | Capital):

Account Code:

Background:

Attachments: