AGENDA
CITY OF ISANTI
CITY COUNCIL MEETING

TUESDAY, SEPTEMBER 15, 2026 – 7:00 PM
COUNCIL CHAMBERS

WATCH MEETING LIVE AT
WWW.FACEBOOK.COM/CITYOFISANTI

A. **Call to Order**

B. **Pledge of Allegiance**

C. **Roll Call**

D. **Public Comment**

E. **Adopt Agenda**

F. **Proclamations/Commendations/Certificate Award**
1. Constitution Week- September 17, 2026 through September 23, 2026
2. October Manufacturing Month

G. **Approve City Council Minutes**
1. September 1, 2026 - Budget Work Session Minutes
2. September 1, 2026 - City Council Meeting Minutes

H. **Announcements**
1. Parks and Recreation Board Meeting - Tuesday, September 22, 2026 at 6:00 pm
2. Economic Development Authority - Tuesday, October 6, 2026 at 6:30 pm
3. City Council Meeting - Tuesday, October 6, 2026 at 7:00 pm
4. County Communications

I. **Council Committee Reports**

J. **Public Hearings**

K. **Business Items**
1. Resolution to Consider Approving the Special Event Permit for the Fall Extravaganza
2. Interim Ordinance to Consider a Moratorium on Data Centers
3. 2027 Preliminary Budget and Levy Adoption
   a. Resolution to Consider Setting the 2027 Final Budget and Levy Meeting
   b. Resolution to Consider Approving the 2027 Preliminary Budget for the City of Isanti
   c. Resolution to Consider Adopting the Proposed 2026 Tax Levy Collectible in 2026 for the City of Isanti
4. Resolution to Consider Approving a Revised Site and Landscaping Plan for Centennial Apartments

L. **Approve Consent Agenda**

1. Payroll in the Amount of $152,302.21 and Accounts Payable in the Amount of $1,130,202.36
2. Resolution to Approve A Four-Year Preventive Maintenance Contract With Ready Watt Electric for Civil Defense Sirens.
3. Resolution to Authorize the Budget Amendment and Emergency Repair for the Main Lift Station Pump
4. Resolution to Amend Resolution 2026-007 Authorizing Signatories and City Credit Card Use
5. Resolution to Authorize the Budget Amendment for PD Squad Damage
6. Resolution to Authorize the Budget Amendment for the Part-Time Recreation Supervisor
7. Resolution to Authorize the Third Reduction in the Letter of Credit for Fairway Greens North 4th Addition
8. Snow Plow Agreement for Fairway Greens North 4th Addition for the 2026/2027 Winter Season
9. Resolution to Approve the Hire of Liquor Store Clerk II Rachel Grayson
10. Resolution to Consider Approving a Conditional Use Permit to Alter Cell Tower

M. Other Communications

1. August Building Report
2. August Code Enforcement Report
3. August Police Department Report
4. September Engineering Project Status Report

N. Closed Session

1. Closed Session for Labor Negotiation Strategies Pursuant to Minn. Stat. 13D.03

O. Adjournment

CONSTITUTION WEEK

WHEREAS, The Constitution of the United States of America, the guardian of our liberties, embodies the principles of limited government in a Republic dedicated to rule by law; and,

WHEREAS, September 17, 2026, marks the two hundred and thirty-ninth anniversary of the framing of the Constitution of the United States of America by the Constitutional Convention; and,

WHEREAS, it is fitting and proper to accord official recognition to this important document and its memorable anniversary, and to the patriotic celebrations which will commemorate it; and,

WHEREAS, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17 through 23 as Constitution Week; and,

NOW, THEREFORE, I, Luke Merrill, Mayor of the City of Isanti, do hereby proclaim the week of September 17 through 23 as **CONSTITUTION WEEK** and ask our citizens to reaffirm the ideals the writers of the Constitution had in 1787 by vigilantly protecting the freedoms guaranteed to us through this guardian of our liberties.

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Mayor Luke Merrill

PROCLAMATION

Declaring October 2026 as Manufacturing Month in the City of Isanti

WHEREAS, manufacturing plays a vital role in the economic success, stability, and growth of the City of Isanti and the State of Minnesota; and,

WHEREAS, Minnesota manufacturers contributed over $61 billion to the state's economy in 2025, accounting for 11.5% of the total Gross Domestic Product (GDP); and,

WHEREAS, manufacturing provides high-paying, high-skill employment for more than 315,000 Minnesotans, offering average annual wages exceeding $86,600—12.6% higher than the statewide private-sector average; and,

WHEREAS, local manufacturers drive innovation, produce high-quality goods, and strengthen the economic resilience of East Central Minnesota; and,

WHEREAS, the City of Isanti is proud to kick off this annual observance by hosting the East Central Development Partnership (ECDP) Manufacturing Summit on September 25, 2026, showcasing the outstanding contributions of local industry leaders including BP Metals, Inc. and Metal Coatings & Manufacturing Company; and,

WHEREAS, Manufacturing Month offers an opportunity to recognize the hardworking men and women in the manufacturing sector and to encourage future generations to explore rewarding careers in modern industrial fields;

NOW, THEREFORE, I, **Luke Merrill, Mayor of the City of Isanti, Minnesota,** do hereby proclaim **October 2026** as **MANUFACTURING MONTH** in the City of Isanti, and encourage all citizens, businesses, and community organizations to join in celebrating the vital achievements of our local manufacturers and their contributions to our community's ongoing vitality and growth.

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Luke Merrill
Mayor, City of Isanti
September 15, 2026

AGENDA ITEM NO. G.1

MEMO

To:	**Mayor Luke Merrill and Members of City Council**
From:	Jaden Strand, City Clerk/ Deputy HR Director
Date:	September 15, 2026
Subject:	September 1, 2026 - Budget Work Session Minutes

Background:

Attached are draft minutes for consideration of approval.

Request:

Staff is requesting action on this item.

Attachment(s):

- 9-1-2026 Budget Work Session Minutes

MINUTES
CITY OF ISANTI
CITY COUNCIL BUDGET WORK SESSION MEETING

TUESDAY, SEPTEMBER 1, 2026 – 5:00 PM
5:00 PM
CITY COUNCIL CHAMBERS

WATCH MEETING LIVE AT WWW.FACEBOOK.COM/CITYOFISANTI

A. Call to Order
Mayor called the City Council Budget Work Session to order at 5:01 PM.

B. Pledge of Allegiance
Recited by those present.

C. Roll Call
Members Present: Luke Merrill, Steve Lundeen, George Hemen, Nick Pedersen, Erika Zdon

Councilmember Steve Lundeen arrived at 6:11 PM.

Staff Present: CA Wood, CC/DHRD Strand, CDD Hillesheim, FD Solberg, PSD Becker, Chief Muyres, AFD Dahlheimer, and HRD Grotte

Others Present Who Spoke at the Meeting: Sheryl Davidson

D. Public Comment
The floor was opened for public comment. Hearing no public comments, the public comment period was closed.

E. Work Session Items
1. City Council Budget Work Session 9-1-2026

General Notes and Budget Assumptions (Presented by Mr. Solberg):

- Wages & Negotiations: Salary projections include an anticipated 2027 Cost-of-Living Adjustment (COLA) and applicable step increases. Final numbers remain subject to pending union contract settlements. Staff noted a recommended non-union compensation study for 2027. No additions to full-time headcount are proposed for 2027.
- Insurance Projections: Health insurance is budgeted at 2026 actuals plus $10% (firm renewal rates expected in October). Workers' compensation, dental, life, and accidental death/disability are projected at a 5% increase. Property liability insurance rates are projected at 0%.
- Tax Market Values & Levy: Estimated taxable market value increased by 6.94%. The proposed draft budget includes a 9.38% tax levy increase, which represents a 2.09% tax rate increase.

- Transfers: Includes a $165,000 transfer from the Economic Development Authority (EDA) to the General Fund resulting from 2026 industrial parkland sales.

Public Works Storage Building (2028 CIP)
- Cost Adjustment: Revised estimated project costs dropped from $2.0-2.3 million down to $700,000.
- Design & Scope Changes: Reductions achieved via updated industrial zoning parameters allowing pole barn construction, exterior material modifications, and sizing adjustments from 7,200 sq ft to approximately 5,000 sq ft. Police Department storage components were removed from the project scope.
- Funding & Timeline: Funding split is proposed at 60% enterprise funds and 40% tax levy/assessments. Staff recommended advancing the project timeline to minimize equipment degradation, ongoing rental fees, and material inflation.

Recess

Motion was made by Pedersen, seconded by Lundeen to recess the Budget Work Session at 6:53 PM to convene the Regular City Council Meeting. Motion carried.5-0.

Reconvene
Motion was made by Pedersen, seconded by Hemen to resume the Budget Work Session at 8:58 PM. Motion carried. 5-0.

Police Department Facility & Fleet Items
- Storage & Secure Yard: Consensus was discussed on relocating Illuminate Isanti seasonal inventory out of the PD garage bays (currently occupying approximately 30X30 ft) to accommodate Public Works equipment. Fencing options for the rear lot compound were reviewed to secure impounded and evidence vehicles.
- Building Maintenance & HVAC: Staff presented quotes for spray-foam insulation on three exterior walls at $16,000, plus $7,000 for fire-rated thermal coating. Quote for a permanent evidence room dehumidification system was reviewed at $5,500.
- Fleet Vehicles: Two squad vehicle replacements are planned for 2027 at approximately $88,000 each (inclusive of vehicle acquisition and equipment fitments). Staff is evaluating upfitting options between existing models to minimize overall conversion expenses.

Capital Improvement Plan (CIP) & City Hall Maintenance
- Facility Operations: Standard annual allocations were maintained for standing workstation additions and routine sprinkler system maintenance. Phone system replacement options are being gathered pending a full technology audit.
- HVAC Replacement Planning: Total estimated replacement cost for City Hall furnaces and AC units is $87,064. Direction was provided to schedule replacements on an as-needed failure basis rather than preemptively, budgeting roughly $20,000 per year across 2027 and 2028 while utilizing reserve fund balances if emergency multi-unit failures occur.

F. Adjournment

Motion by Councilmember Steve Lundeen, seconded by Councilmember George Hemen to adjourn. The meeting concluded at PM.. Motion carried: 5 - 0.

Respectfully Submitted,

Jaden Strand
City Clerk/Deputy HR Director

AGENDA ITEM NO. G.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk/ Deputy HR Director
Date: September 15, 2026
Subject: September 1, 2026 - City Council Meeting Minutes

Background:
Attached are draft minutes for consideration of approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- 9-1-2026 City Council Minutes

MINUTES
CITY OF ISANTI
CITY COUNCIL MEETING

TUESDAY, SEPTEMBER 1, 2026 – 7:00 PM
COUNCIL CHAMBERS

WATCH MEETING LIVE AT
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A. Call to Order
Mayor Merrill called the meeting to order at 7:02 PM

B. Pledge of Allegiance
The Pledge of Allegiance was recited.

C. Roll Call
Members Present: Steve Lundeen, Luke Merrill, George Hemen, Erika Zdon, Nick Pedersen

Staff Present: CA Wood, CC/DHRD Strand, CDD Hillesheim, FD Solberg, CE Cook, PSD Becker, Chief Muyres, AFD Dahlheimer, HRD Grotte

Others Present Who Spoke at the Meeting: Sheryl Davidson

D. Public Comment
Sheryl Davidson, Isanti Resident, requested that Resolution 2015-180 be amended to transfer authority over flag lowering from the Mayor to full-time staff (such as the City Administrator or City Clerk). Davidson noted that 25 state and federal proclamations were issued over the past year, but local flags were lowered for only four of those events, creating perceived inconsistency.

The Mayor acknowledged missing a recent flag-lowering instance due to being out of town. Councilmembers expressed varying views, including concerns regarding open meeting laws when conferring on flag decisions, as well as the balance between honoring proclamations and lowering flags too frequently.

Motion by Councilmember Erika Zdon, seconded by Mayor Luke Merrill to bring the flag-lowering policy to a Committee of the Whole (COW) meeting for further discussion. Motion carried: 5 - 0.

E. Adopt Agenda
Agenda Amendment: Add (K5) Adding Ian Ebeling to COW

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to add Business item K5. Motion carried: 5 - 0.

F. Proclamations/Commendations/Certificate Award
None

G. Approve City Council Minutes

1. **August 13, 2026- Canvass Board Minutes**
2. **August 18, 2026 - Committee of the Whole Minutes**
3. **August 18, 2026 - City Council Minutes**
4. **August 18, 2026 - City Council Budget Work Session Minutes**

Motion by Councilmember Steve Lundeen, seconded by Councilmember Erika Zdon to approve G.1. through G.4. Motion carried: 5 - 0.

H. Announcements

1. **City Hall Closed in Observance of Labor Day Federal Holiday - Monday, September 7, 2026**
2. **Committee of the Whole Meeting - Tuesday, September 15, 2026 at 5:00 pm**
3. **Planning Commission Meeting - Tuesday, September 15, 2026 at 6:00 pm**
4. **City Council Meeting - Tuesday, September 15, 2026 at 7:00 pm**
5. **Parks and Recreation Board Meeting - Tuesday, September 22, 2026 at 6:00 pm**
6. **County Communications**

No representatives from the County were present to provide a report.

I. Council Committee Reports

- **Fire District:** Councilmember Pedersen reported a new hire for Station 1 and discussed a firefighter pension contribution adjustment that shifts deficiency liability to the district without directly impacting the general operational budget.
- **Parks & Recreation:** Councilmember Hemen recommended purchasing flagpoles for a Veterans Memorial at Eagle Park, discussed potential land acquisition/park dedication options for the 448-lot Sanbrook Greens development, and noted equipment replacement updates for Isanti Hills Neighborhood Park.
- **Rum River BMX:** Councilmember Zdon reported on the successful hosting of the State Finals event.
- **Mayor's Report:**
  - Reported that the Arts & Science Academy is consolidating classes into the elementary building to reduce overhead costs amid lower enrollment.
  - Provided an overview of ISD 911 leased technology infrastructure and recognized Mark Solberg for his service as he is not seeking re-election.
  - Stated intent to advocate via the League of Minnesota Cities for local control regarding municipal water fluoridation.
  - Noted ongoing construction on the Skate Park project while awaiting a final completion timeline.

J. Public Hearings

None

K. Business Items

1. **Resolution To Consider Approving Interior Alterations and Upgrades At 101 Isanti Parkway NW (Rum River BMX)**

Rum River BMX requested consent for interior alterations to modify concession storage, realign the grill hood to comply with Health Department standards, vent through the exterior wall, and make necessary adjustments to the fire suppression and sprinkler systems. It was shared 100% of the project costs will be funded by Rum River BMX.

RESOLUTION 2026-126 APPROVING INTERIOR ALTERATIONS AND UPGRADES AT 101 ISANTI PARKWAY NW (RUM RIVER BMX)

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve. Motion carried: 5 - 0.

2. **Resolution to Consider Accepting Sponsorship Donations from Mission Home Loans and Turpen Realty**

   Council reviewed sponsorship offers generated through the Play Isanti fundraising campaign designated for constructing new pickleball courts. Staff presented $5,000 sponsorships from both Mission Home Loans and Turpen Realty, noting that sign fees are included.

   RESOLUTION 2026-124 ACCEPTING PARK SPONSORSHIP DONATIONS FROM MISSION HOMELOANS AND TURPEN REALTY

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve. Motion carried: 5 - 0.

3. **Resolution to Consider Authorizing the Selection, Estimated Expenditure, and Installation of Additional Traffic Control Warning Signage on South Passage SW Near Rum River Meadows Park**

   Council addressed safety inquiries regarding vehicle speeds near Rum River Meadows Park. Members evaluated sign design options intended to alert drivers to children in the playground area. Discussion included directing staff to gather speed data, while Council determined immediate signage was warranted.

   RESOLUTION 2026-125 AUTHORIZING THE SELECTION, ESTIMATED EXPENDITURE, AND INSTALLATION OF ADDITIONAL TRAFFIC CONTROL WARNING SIGNAGE ON SOUTH PASSAGE SW NEAR RUM RIVER MEADOWS PARK

Motion by Councilmember Steve Lundeen, seconded by Mayor Luke Merrill to authorize a $300 expenditure from Park Dedication Fund if permitted or else budget for two "Slow Playground" signs featuring a child with a soccer ball icon. Motion carried: 5 - 0.

4. **Resolutions to Consider Organizational and Staffing Changes within the Administrative and Finance Departments**

   The City Administrator presented staffing proposals following Nick Solberg's departure, including appointing Pamela Dahlheimer as Interim Finance Director, contracting for temporary finance and accounting support, extending a part-time Administrative Assistant role (originally proposed through 2026 and 2027), and a proposed creation of an Administrative Services Director position to transition HR Director Katie Grotte into the new role. During discussion, Councilmember Pedersen inquired as to why the permanent Finance Director position had not been posted yet.

   Motion by Councilmember Steve Lundeen, seconded by Councilmember Erika Zdon to appoint Pamela Dahlheimer as Interim Finance Director and authorizing contracted financial services. Motion carried: 5 - 0.

Recess:
Motion by Pedersen, seconded by Lundeen, to enter a 10-minute recess at 8:26 p.m. Motion carried 5-0.
Motion by Pedersen, seconded by Mayor Merrill, to reconvene the meeting at 8:36 p.m. Motion carried 5-0.

Upon reconvening, Council reviewed the specifics of the proposed reorganization resolutions. Discussion centered on balancing short-term administrative capacity with long-term fiscal impact, reviewing the financial savings projections, evaluating the scope of the contracted accounting services during the finance department transition, and weighing the timeframe for extending the part-time Administrative Assistant position.

The proposed creation of the Administrative Services Director position for HR Director Katie Grotte was not approved at this time and is to be brought back at a later date.

RESOLUTION 2026-127 APPROVING ASSISTANT FINANCE DIRECTOR PAMELA DAHLHEIMER AS INTERIM FINANCE DIRECTOR

RESOLUTION 2026-128 APPROVING TEMPORARY FINANCE DEPARTMENT SERVICES

RESOLUTION 2026-129 EXTENDING PART-TIME ADMINISTRATIVE ASSISTANT POSITION

Motion by Councilmember Erika Zdon, seconded by Councilmember Nick Pedersen to extend the part-time Administrative Assistant position through 2026 (originally proposed through 2027). Motion carried: 5 - 0.

K.5. Adding Ian Ebeling to COW

Council reviewed follow-up details regarding public comments previously submitted by resident Ian Ebeling concerning Police Department operations.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to invite Ian Ebeling to attend a future meeting to discuss topics not related to any investigations. Motion carried: 5 - 0.

L. Approve Consent Agenda

1. **Payroll in the Amount of $159,843.92 and Accounts Payable in the Amount of $512,269.84**

2. **Resolution to Approve a Professional Services Agreement with Baseline Technologies, Inc.**

RESOLUTION 2026-130 APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH BASELINE TECHNOLOGIES, INC

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve the consent agenda. Motion carried: 5 - 0.

M. Other Communications

None

N. Adjournment

Motion by Councilmember Nick Pedersen, seconded by Councilmember Erika Zdon to adjourn. The meeting concluded at 8:54 PM. Motion carried: 5 - 0.

Respectfully Submitted,

Jaden Strand
City Clerk/Deputy HR Director

AGENDA ITEM NO. K.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jausica Swanson, Recreation Supervisor
Date: September 15, 2026
Subject: Resolution to Consider Approving the Special Event Permit for the Fall Extravaganza

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Background:
Christi Patrick, representing Pretty Little Signs and Sota Girls submitted a Special Event Permit for the **Fall Extravaganza**, to happen on **Saturday, October 3, 2026, from 10:00 AM to 4:00 PM**.

- **Event Scope:** There will be food trucks and vendors inside the block between Dahlin and Elim on Main Street.

- **Main Street Access:** They are requesting street closure at Dahlin St. and Main St. and Elim St. and Main St. Event site map is included in application.

  Police Chief has expressed concerns that accommodating the request may contribute to traffic congestion and affect traffic flow and public safety in the area.
  Compliance: The event needs to follow all relevant City of Isanti rules, including those for public safety and trash management.

- **Permits & Cleanup:** All vendors, especially the food trucks, must have the right permits and licenses. The organizer is responsible for all event cleanup, making sure the area is back to normal within 24 hours.

- **Indemnification & Insurance:** The Release and Indemnification Agreement is still in effect, and proof of insurance must be kept up throughout the event.

- **Equipment:** Isanti Public Works will check what equipment (cones, barricades, picnic tables) is available, and the organizer will be responsible for any missing or broken items. Staff does not recommend the picnic table equipment request.

- **Changes:** If there are any proposed changes to the event plan, they need to be submitted to and approved by the City Administrator before the event date.

Request:
Staff is requesting action on this item.

Attachment(s):

- Resolution to Consider Approving the Special Event Permit for the Fall Extravaganza
- Main Street Fall Extravaganza

RESOLUTION 2026-XXX

APPROVING A SPECIAL EVENT PERMIT FOR THE FALL EXTRAVAGANZA

WHEREAS, an application for a Special Event Permit has been submitted by Christi Patrick, on behalf of Pretty Little Signs & Sota Girls., for the "Fall Extravaganza"; and,

WHEREAS, the proposed event is scheduled to take place on Saturday, October 3, 2026, from 10:00 AM to 4:00 PM on Main Street in Isanti, Minnesota; and,

WHEREAS, the purpose of the event is to host crafters, vendors, food truck and face painting, open to the public; and,

WHEREAS, road closures will be necessary on Main Street at Dahlin Street and Main Street and Elim Street and Main Street; and,

WHEREAS, the application, including a site plan, proof of insurance, and a clean-up plan, has been reviewed by the Fire Chief, Police Chief, Public Services Director, Parks and Recreation Coordinator and Community Development Director; and,

WHEREAS, all department heads have recommended approval of the Special Event Permit as amended, finding it to be in compliance with applicable City Ordinances and policies; and,

WHEREAS, the City Council of Isanti deems it appropriate to issue said Special Event Permit under the conditions herein;

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA, AS FOLLOWS:

1. **APPROVAL OF PERMIT:** The Special Event Permit for the "Fall Extravaganza," submitted by Christi Patrick on behalf of Pretty Little Signs and Sota Girls for Saturday, October 3, 2026, from 10:00 AM to 4:00 PM, is hereby **APPROVED**, subject to the following conditions.

2. **CONDITIONS OF APPROVAL:**

    - The event shall adhere to the site plan.
    - All applicable City of Isanti ordinances, including but not limited to those pertaining to noise, public safety, and waste management, shall be strictly observed.
    - The applicant shall ensure that all vendors, particularly the food trucks, possess the necessary permits and licenses from the appropriate authorities.
    - The applicant shall be responsible for all event-related cleanup, ensuring the event area is returned to its pre-event condition by the specified deadline (within 24 hours after the event, as per the equipment request form).
    - The Release and Indemnification Agreement, as submitted by the applicant, shall remain in full force and effect.
    - The applicant shall maintain proof of insurance, as submitted with the application, throughout the duration of the event.
    - Isanti Public Works will determine the availability of requested equipment (cones, barricades, picnic tables) and the applicant will be responsible for any broken or missing equipment.

- Any proposed changes to the event plan must be submitted to and approved by the City Administrator prior to the event date.

This Resolution is hereby approved by the Isanti City Council this 15th day of September 2026.

Attest:

____
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

City of Isanti
Minnesota
A Community for Generations

SPECIAL EVENT PERMIT APPLICATION

City of Isanti
110 First Avenue NW
Isanti, MN 55040
Phone: 763.444.5512
www.cityofisanti.us

If you are a planning an event that requires a Special Event Permit, please complete the application and any required supplemental forms. To ensure your application is processed quickly, be specific and complete in all responses. **Applications must be submitted at least 30 days prior to the event to be considered.**

ITEMS TO ACCOMPANY THE APPLICATION

Required with all applications

- [x] Complete application form
- [x] Cleanup deposit fee - $100
- [ ] Proof of insurance or certificate of insurance Emailing
- [ ] Site Map
- N/A [ ] Approval letter from the property owner
- [ ] Proof of written notification to property owners within 350 feet of the special event

Check all that apply:

- [x] Signs will be posted for event:
  - [x] Temporary Sign Permit Application required all permits through Baseline
  - [ ] $50 fee Online Software
- [ ] Alcohol will be served and/or sold at event:
  - [ ] License (may take up to 60 days to process)
  - [ ] Fees apply, amounts vary by license type
- [x] Vendors will be present:
  - [x] Mobile Food Unit Application (If not assuming vendor liability.)
  - [ ] Ice Cream Novelty Mobile Food Unit Application (Background check required)

  Y
- [ ] Event will occur on City Property:
  - [ ] Release and Indemnification Agreement

Supplemental information may be required by City staff.

Additional forms can be found on the City of Isanti website or requested at Isanti City Hall. Please note

SPECIAL EVENT PERMIT APPLICATION

Submittal Date: August 6th, 2026____________________

APPLICANT INFORMATION

Sponsoring Entity (if applicable): Pretty Little Signs and Sota Girls__________________________

Contact Person: Christi Patrick____

Add[redacted]

Secondary Contact Person: Amy Rockstad____________________________________

Address[redacted]

City:Isa[redacted]

Phone:_[redacted]

EVENT INFORMATION

Event Name: Fall Extravaganza____

Date(s) of Event: October 3rd, 2026____

Hours of Event: 10 am to 4pm____

Type of Event: [X] Open to the Public [ ] Private [ ] Other: ______________

Describe Event (List all activities. Provide flyer or other marketing materials as available.):
An event to celebrate Fall. We will have vendors and food trucks, face painting. Flyer is attached.

City of Isanti
110 1st Avenue NW • Isanti, MN 55040 • Phone (763) 444-5512

Proposed Location of the Event (be specific, site map also required):

108 Main St. We would like to shut down the road at Dahlin and Main and Elim and Main. Map is attached. We want to have The vendors and food trucks inside the block between Dahlin and Elim on Main Street.

Estimated Number of People in Attendance (includes staff, participants, and spectators):

staff and participants – 20 Spectators – maybe 75??

Parking Impact – Describe in detail:

Customers will be able to park along Dahlin both North and South Side, they can park along Main Street, and there is a dirt Parking lot along the west side of Dahlin. We also talked to New Hope Church and got permission for people to park in their Parking lot on west side of church.

Tents, equipment, amusement rides, etc.

Type:__________

Size:__________

Location: __________

Are Fire Prevention or EMS needed? Please specify and if being provided, please identify the name or entity providing these services:

No

Are you requesting any street closures? If yes, list streets:

Yes. Main and Elim Lane. And Dahlin and Main. We want to hold the event the block in front of Rockstad and Co.'s building.

* We are requesting the use of 8 picnic tables

Restrooms (Portable) – Name or entity providing these services; and number of facilities to be provided. When other restroom facilities are not provided on-site or are limited; the applicant will need to pay for additional restroom facilities. For those events exceeding 75 persons, one (1) additional restroom shall be provided; for events exceeding 150 persons, two (2) additional restrooms shall be provided. For events exceeding 250; the Planning for Special Events-Usage Chart shall be used.

There is a restroom located inside of Pretty Little Signs, a restroom in Sota Girls, and a restroom in Rockstad and Co. 3 restrooms Total on site.

Security Plans – Name or entity providing these services. (A Police Officer is required if alcohol is being served or at the discretion of the Police Chief).

No security needed

Clean-up Plans – Describe in detail: all vendor tents will be taken down. Vendors are responsible for

Cleaning up after themselves. Not sure what else we are responsible for.

Live entertainment – Describe in detail:
None

Will any other public addressing system or sound amplification be used? If so, describe:
No

If the event will be held on public property, please provide the following information: (1) Will tickets be sold for the event? (2) Is a donation of any kind required? (3) What is the purpose of the money that is collected?
N/a

Depending upon the type of special event, some items may not be required or may be waived as part of the review process. Larger events may require additional information, in order to properly process the request.

APPLICANT SIGNATURE

I declare that the information I have provided on this application is truthful and I understand that falsification of answers on this application will result in denial of the application. I authorize the City of Isanti to investigate and make whatever inquiries necessary to verify the information provided.

Applicant Signature: [redacted]

City of Isanti
110 1st Avenue NW • Isanti, MN 55040 • Phone (763) 444-5512

OFFICE USE ONLY
Reviewed By: (Any concerns / comments will be attached to the application)

Fire Chief
_X_ Approved _ Denied _ N/A Signature: email approval

Police Chief
_X_ Approved _ Denied _ N/A Signature: email approval

Public Services Director
__x__ Approved ______Denied ______N/A Signature: ________

Parks and Recreation Coordinator
__X__Approved ______Denied ______N/A Signature: ________

Community Development Director
_X_ Approved _ Denied _ N/A Signature: email approval

City Administrator
_X_ Approved _ Denied _ N/A Signature: Jm Wood

City Council
______ Approved ______Denied

Date of Review: _________________________

Last Updated: 6.17.2024

City of Isanti
110 1st Avenue NW • Isanti, MN 55040 • Phone (763) 444-5512

City of Isanti
A Community for Generations

SPECIAL EVENT PERMIT APPLICATION
City of Isanti
110 First Avenue NW • PO Box 428
Isanti, MN 55040
Phone: 763.444.5512 • Fax: 763.444.5560
www.cityofisanti.us

Special Event Equipment
Request Form

Event Name: Fall Extravaganza

Date(s) of Event: October 3rd, 2026

Contact Person: Christi Patrick

Equipment Drop Off/Pick Up Location: 108 Main St E Isanti

Equipment Drop Off Date/Time: 0800 October 3rd - Dropoff
1630 October 3rd - Pick Up

Please list the number of each item requested. Isanti Public Works will determine the availability of equipment for each event, and reserves the right to deny requests. *All equipment must be returned no later than 24 hours after the end of the event. The replacement of any broken or missing equipment will be billed to the event organizers.*

Construction Cones: 4

Picnic Tables: 5

Barricades: 4

Stage: —

Road Closed Signs: —

No Parking Signs: —

Office Use Only

Date Delivered: ____________ By: ____________

Date Checked In: ____________ By: ____________

SPECIAL EVENT PERMIT APPLICATION
City of Isanti
110 First Avenue NW • PO Box 428
Isanti, MN 55040
Phone: 763.444.5512
www.cityofisanti.us

-EVENT SPONSOR-
RELEASE AND INDEMNIFICATION AGREEMENT

City of Isanti

THIS IS A RELEASE OF LIABILITY INDEMNIFICATION AGREEMENT. SPECIAL EVENTS HOLDER MUST READ CAREFULLY BEFORE SIGNING.

In consideration for being permitted to engage in the following special event activities on property owned by the City of Isanti:

at 108 Main St E - for Road Closed
Between Dahlin & Elim St

Fall Extravaganza 2026

Special Events Holder hereby acknowledges, represents, and agrees as follows:

A. We understand that the above described activities are or may be dangerous and do or may involve risks of injury, loss, or damage to us and/or third parties. We further acknowledge that such risks may include but not be limited to bodily injury, personal injury, sickness, disease, death, and property loss or damage, arising from the following circumstances, among others:

There is no risk that we know of.
Just Vendors and food trucks at the event.

(Special Events Holder Initials Here) CP

B. If required by this paragraph, we agree to require each participant to our special event to execute a **RELEASE AND INDEMNIFICATION AGREEMENT** for ourselves and for the City of Isanti, on a form approved by the City of Isanti.

Participant Release and Indemnification required? YES ☐ NO ☒

(Special Events Holder Initials Here) CP

C. We agree to procure, keep in force, and pay for special event insurance coverage, from an insurer acceptable to the City of Isanti, for the duration of the above described activities.

(Special Events Holder Initials Here) CP

D. By signing this **RELEASE AND INDEMNIFICATION AGREEMENT,** we hereby expressly assume all such risks of injury, loss, or damage to us or any related third party, arising out of or in any way related to the above described activities,

whether or not caused by the act, omission, negligence, or other fault of the City of Isanti, its officers, its employees, or by any other cause.

(Special Event Holder Initials Here) CP

E. By signing this **RELEASE AND INDEMNIFICATION AGREEMENT,** we further hereby exempt, release and discharge the City of Isanti, its officers, and its employees from any and all claims, demands, and actions for such injury, loss or damage to us or to any third party, arising out of or in any way related to the above described activities, whether or not caused by the act, omission, negligence, or other fault of the City of Isanti, its officers, its employees, or by any other cause.

(Special Event Holder Initials Here) CP

F. We further agree to defend, indemnify and hold harmless the City of Isanti, its officers, employees, insurers, and self insurance pool, from and against all liability, claims, and demands, court costs and attorney fees, including those arising from any third party claim asserted against the City of Isanti, its officers, employees, insurers or self insurance pool, on account of injury, loss or damage, including without limitation claims arising from bodily injury, personal injury, sickness, disease, death, property damage or loss, or any other loss of any kind whatsoever, which arise out of or are in any way related to the above described activities, whether or not caused by our act, omission, negligence, or other fault of the City of Isanti, its officers, its employees, or by any other cause.

(Special Event Holder Initials Here) CP

G. By signing this **RELEASE AND INDEMNIFICATION AGREEMENT,** we hereby acknowledge and agree that said Agreement extends to all acts omissions, negligence, or other fault of the City of Isanti, its officers, and/or its employees, and that said Agreement is intended to be as broad and inclusive as is permitted by the laws of the State of Minnesota. If any portion thereof is held invalid, it is further agreed that the balance shall, notwithstanding, continue in full legal force and effect.

(Special Event Holder Initials Here) CP

H. We understand and agree that this **RELEASE AND INDEMNIFICATION AGREEMENT** shall be governed by the laws of the State of Minnesota and that jurisdiction and venue for any suit or cause of action under this agreement shall lie in the courts.

(Special Event Holder Initials Here) CP

I. This **RELEASE AND INDEMNIFICATION AGREEMENT** shall be effective as of the date or dates of the applicable special event, shall continue in full force until our responsibilities hereunder are fully discharged, and shall be binding upon us, or successors, representatives, heirs, executors, assigns, and transferees.

(Special Event Holder Initials Here) CP

IN WITNESS THEREOF, THIS RELEASE AND INDEMNIFICATION AGREEMENT is executed by the special event holder, acting by and through the undersigned, who represents that he or she is property authorized to bind the Special Events Holder hereto.

PRINTED NAME OF SPECIAL EVENTS HOLDER:
Christi Patrick

PRINTED NAME AND TITLE OF PERSON SIGNING ON BEHALF OF SPECIAL EVENTS HOLDER:

Name Christi Patrick

Title Organizer

Signature Christi Patrick

Date 26 Aug 2026

SPECIAL EVENT PERMIT APPLICATION

City of Isanti
110 First Avenue NW • PO Box 428
Isanti, MN 55040
Phone: 763.444.5512 • Fax: 763.444.5560
www.cityofisanti.us

VENDOR LIST

Special Event Name: Fall Extravaganza

Special Event Date(s): Oct. 3rd 2026

Coordinator Name: Christi Patrick

Coordinator Phone Number: [redacted]

Provide the following information for all vendors participating in the above Special Event.

Business Name	Contact Name	Items for Sale
~~Cedar street~~ Nitro Mac Shack	Micah Shaw	Mac + ~~Cheese~~ Cheese
Gypsy Brim	Jenna Andretti	felt Hats
Tawny's Crochet Nest	Tanisha Pikula	Crochet Items
Chloes Stuffies	Chloe Tindal	Chrochet Stuff animals
Isanti floral	Sue Tindahal	Flower Bar
Fuzzy Butt	Charlene Herbert	Dog Treats
Kals Kreations	Kim Lero	cups, car scents shirts, Keychains
MN Sweet Home Cookie	Shawn Hodroff	Cookies + Treats
CLT + More	Christa Treptow	Earrings
Grannie's Mini Donuts	Lukas McCormick	Donuts
Night + Grey Permanent Jewelry	Tosha Schiller	Permanent Jewelry

Business Name	Contact Name	Items for Sale
2 Sprouts Bakehouse	Jocilyn Brada	Homemade Bread
Spuds Truck	Sonny	Potatoes, fries, egg rolls
Elements of Purity Soul	Kristin Elizabeth	face Painting
The Book Room	Ashley Cincotta -	Mobile Book Truck
Creader Street Gifts	Jen Beauchanne -	3D prints

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/12/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	
Cambridge-Isanti Insurance 131 Main Street N Cambridge MN 55008	CONTACT NAME: [redacted] PHONE (A/C, No, Ext): E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Spring Valley Mutual Insurance Company	[redacted]
INSURER B : SFM Insurance	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

ROCKSTAD & CO LLC
22215 CEDAR DR NW
Oak Grove MN 55011

COVERAGES **CERTIFICATE NUMBER:** 2026-2027 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

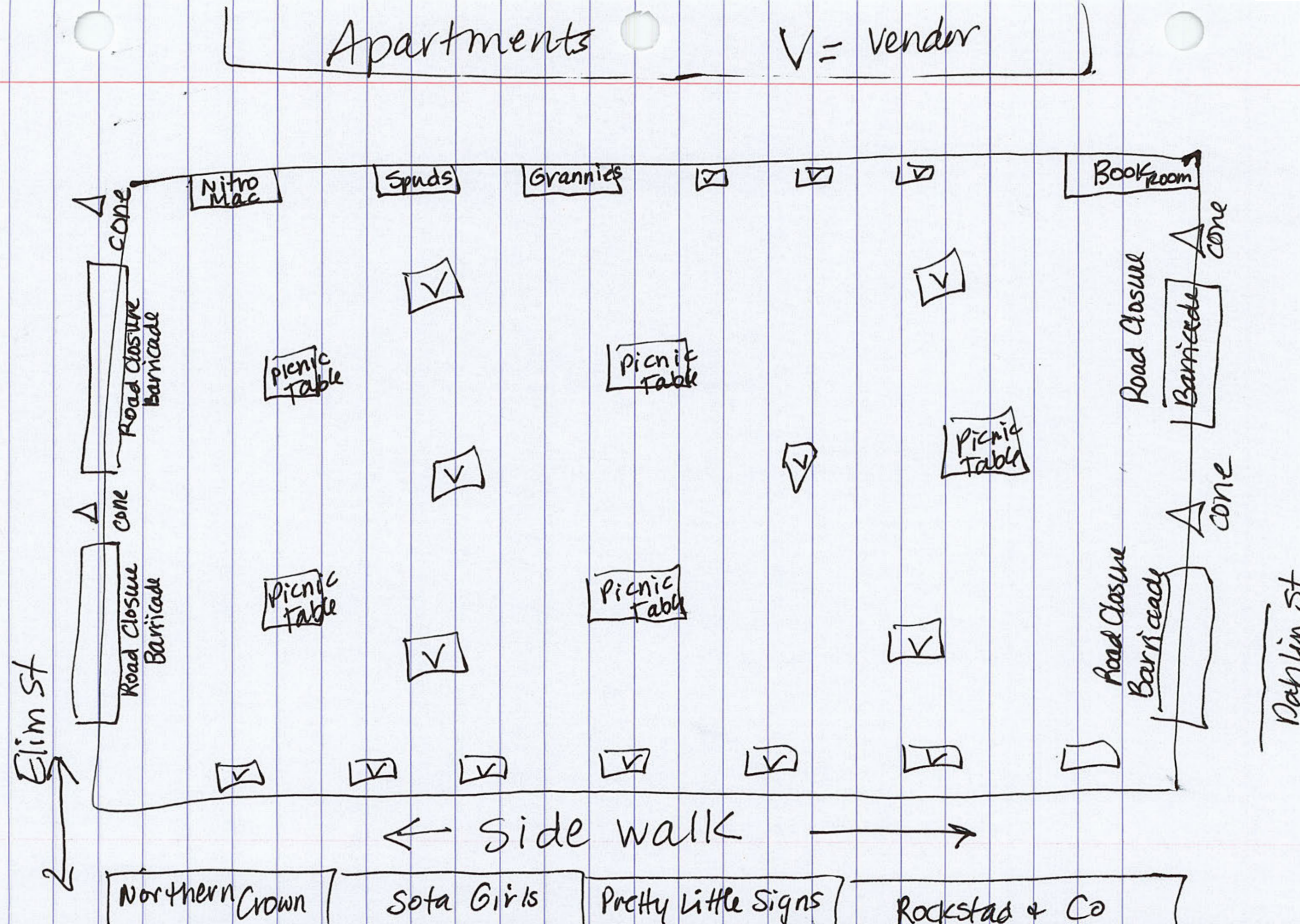
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:			BP00081502	05/19/2026	05/19/2027	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							Employment Related Practices Excl	$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		127471.207	05/27/2026	05/27/2027	X PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$ 100,000
							E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder is named as Additional Insured when required by written agreement

CERTIFICATE HOLDER	CANCELLATION
City of Isanti 110 1st Ave NW Isanti MN 55040	**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.** AUTHORIZED REPRESENTATIVE [redacted]

ACORD 25 (2025/12)


Apartments
V = vender
Nitro Mac
Spuds
Grannies
Book Room
cone
Road Closure
Barricade
cone
Road Closure
Barricade
Picnic Table
Picnic Table
Picnic Table
Picnic Table
Picnic Table
Picnic Table
cone
Road Closure
Barricade
cone
Road Closure
Barricade
Elim St
Dahlin St
Side walk
Northern Crown
Sota Girls
Pretty Little Signs
Rockstad + Co

Fall EXTRAVAGANZA

OCTOBER 3RD

10-4PM

SHOP, SIP, EAT & ENJOY *all the best of fall!*

FUN FOR THE WHOLE FAMILY!

- FACE PAINTING
- FOOD TRUCKS
- CRAFT VENDORS
- DIRTY SOTAS
- BLOOM BAR
- BOUTIQUE SHOPPING

Shop, Sip, Eat & Enjoy

ALL THE BEST OF FALL!

MEET YOUR HOSTS

INSPIRED · EMPOWERED · CREATE
Pretty Little SIGNS Craft Studio

shop local · eat local · feel local · shop local · eat local · live local
Rockstad and Co. RELICS & WARES DECOR & MORE

Four13 Boutique

SOTA GIRLS

AGENDA ITEM NO. K.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 15, 2026
Subject: Interim Ordinance to Consider a Moratorium on Data Centers

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Background:

Per the City Council's direction, staff has prepared the attached interim ordinance establishing a temporary 12-month moratorium on data center development within the City of Isanti. Pursuant to Minn. Stat. § 462.355, this interim ordinance provides staff and consultants time to study the unique infrastructure, environmental, and land use impacts of data centers and recommend updated municipal controls.

This Interim Ordinance has been posted for the required 10 days.

Request:
Staff is requesting discussion on this item.

Attachment(s):

- An Interim Ordinance to Consider a Moratorium on Data Centers

ORDINANCE NO. XXX

AN INTERIM ORDINANCE AUTHORIZING STUDIES AND IMPOSING A MORATORIUM ON DATA CENTER DEVELOPMENT WITHIN THE CITY OF ISANTI, MINNESOTA

The City Council of the City of Isanti does ordain as follows:

ARTICLE I. Purpose and Intent:

(a) The City Council of the City of Isanti (“City”) recognizes that data centers have become increasingly prevalent due to growing demand for cloud computing, artificial intelligence, data storage, and related technologies. The city is aware data centers may create significant impacts on electrical infrastructure, water resources, land use patterns, noise levels, emergency services, transportation systems, and environmental sustainability.

(b) The City's existing zoning and development regulations may not adequately address the unique impacts associated with large-scale data center facilities. It is in the best interests of the public to place a City-wide moratorium on Data Centers to provide City staff and consultants, if so hired, with a meaningful opportunity to study whether and how the city should amend its official controls to effectively regulate Data Centers moving forward.

(c) The City Council finds that allowing applications for new data centers to proceed during such study period could result in development that is inconsistent with future regulations intended to protect the public health, safety, and welfare; and,

(d) The City is authorized to protect the public health, safety, and welfare through the exercise of its zoning, land use, and police powers; and Minnesota Statutes Section 462.355 allows the City to adopt a temporary moratorium to allow the City gather technical information, review infrastructure capacity, and evaluate whether amendments to the City's Comprehensive Plan, Zoning Ordinance, utility regulations, and development standards are necessary.

ARTICLE II. Moratorium Established. A temporary moratorium is hereby imposed on the acceptance, processing, review, approval, issuance, or granting of any application, permit, license, rezoning request, conditional use permit, site plan approval, subdivision approval, building permit, or other land use entitlement for the construction, expansion, or establishment of any new data center facility within the City. For purposes of this Ordinance, a "Data Center" shall mean a facility or group of facilities used primarily to house computer systems and associated components, such as telecommunication and storage systems that are used for the storage, management, processing, transmission, or distribution of digital data through computer servers, networking equipment, systems, services, appliances, and/or other associated components related to digital data operations. A Data Center may also include accessory and appurtenant facilities, such as offices, air handlers, power generators, water cooling systems and water storage facilities, utility substations, and other associated infrastructure necessary to support sustained digital data operations.

ARTICLE III. Duration. The moratorium established by this Ordinance shall remain in effect for a period of twelve (12) months from the effective date of this Ordinance unless repealed or modified by action of the City Council.

ARTICLE IV. Scope. This moratorium shall apply to all new data center developments and any expansion of an existing data center that would increase building area, electrical demand, water consumption, or operational capacity

ARTICLE V. Purpose of Study. During the moratorium period, City staff shall evaluate and make recommendations regarding appropriate zoning districts for data center development, electrical infrastructure capacity and utility impacts, water usage and conservation requirements; and any other matters deemed relevant by the City Council.

ARTICLE VI. Effective Date. This Ordinance shall take effect immediately upon its adoption and publication and shall remain in effect as provided herein.

Adopted by the Isanti City Council this ______ day of __________ 2026.

Attest:

____
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

Posting Date: August 25, 2026
City Council Reading Date: September 15, 2026
Publication Date: September 24, 2026
Effective Date: September 24, 2026

AGENDA ITEM NO. K.3

City of Isanti
A Community for Generations

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Nicholas Solberg, Finance Director
Date: September 15, 2026
Subject: 2027 Preliminary Budget and Levy Adoption
a. Resolution to Consider Setting the 2027 Final Budget and Levy Meeting
b. Resolution to Consider Approving the 2027 Preliminary Budget for the City of Isanti
c. Resolution to Consider Adopting the Proposed 2026 Tax Levy Collectible in 2026 for the City of Isanti

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Background:
Four different resolutions are being presented to council for consideration for items (b.) and (c.). Listed below are how these four version differ:

Version 1
Estimated Tax Rate Increase - 0%
Levy Increase - 7.14%
General Fund Net Income - $59,015

Version 2
Estimated Tax Rate Increase - -1.53%
Levy Increase - 5.51%
General Fund Net Income - $0

Version 3
Estimated Tax Rate Increase - -2.82%
Levy Increase - 4.13%
General Fund Net Income - $(50,000)

Version 4
Estimated Tax Rate Increase - -4.11%
Levy Increase - 2.74%
General Fund Net Income - $(100,000)

Staff is recommending approval of Version 1 of the presented items. Once the preliminary levy is set the amount of taxes the City of Isanti can collect in 2027 cannot be increased. At this point in the year we still have undetermined amounts for wages, health insurance, liability insurance, workers comp insurance, and other miscellaneous items. With Version 1 we have $59,015 in net income to help pay for these potential increases without needing to use fund balance.

Request:
Staff is requesting action

Attachment(s):

- 2026-XXX_-_BUDGET-_RESOLUTION_SETTING_THE_2027_FINAL_BUDGET_AND_LEVY_MEETING_-_09.15.26.docx
- Version 1 2026-XXX_-_BUDGET_-_RESOLUTION_ADOPTING_THE_PROPOSED_2026_TAX_LEVY_COLLECTIBLE_IN_202_09.15.26.docx
- Version 1 2026-XXX_-_BUDGET_-_RESOLUTION_APPROVING_THE_2027_PRELIMINARY_BUDGET_FOR_THE_CITY_OF_09.15.2026.docx
- Version 2 2026-XXX_-_BUDGET_-_RESOLUTION_ADOPTING_THE_PROPOSED_2026_TAX_LEVY_COLLECTIBLE_IN_202_09.15.26.docx
- Version 2 2026-XXX_-_BUDGET_-_RESOLUTION_APPROVING_THE_2027_PRELIMINARY_BUDGET_FOR_THE_CITY_OF_09.15.2026.docx
- Version 3 2026-XXX_-_BUDGET_-_RESOLUTION_ADOPTING_THE_PROPOSED_2026_TAX_LEVY_COLLECTIBLE_IN_202_09.15.26.docx
- Version 3 2026-XXX_-_BUDGET_-_RESOLUTION_APPROVING_THE_2027_PRELIMINARY_BUDGET_FOR_THE_CITY_OF_09.15.2026.docx
- Version 4 2026-XXX_-_BUDGET_-_RESOLUTION_ADOPTING_THE_PROPOSED_2026_TAX_LEVY_COLLECTIBLE_IN_202_09.15.26.docx
- Version 4 2026-XXX_-_BUDGET_-_RESOLUTION_APPROVING_THE_2027_PRELIMINARY_BUDGET_FOR_THE_CITY_OF_09.15.2026.docx
- 2027 Draft Budget 9.15.2026.pdf
- Tax Rate Analysis 2018-2027.pdf

RESOLUTION 2026-XXX

SETTING THE 2027 FINAL BUDGET AND LEVY MEETING

WHEREAS, before September 30, 2026, at the regularly scheduled meeting at which the City Council adopts a proposed tax levy, the City Council must also announce the time and place of the council meeting at which the budget and levy will be discussed and a final budget and levy will be determined; and,

WHEREAS, the time and place of the meeting that allows for citizen input and deals with the budget and levy must be included in the minutes; and,

WHEREAS, the following information must be provided to the county auditor:

- Time and place of one regular council meeting at which the budget and levy will be discussed and at which a final budget and levy will be determined
- Phone number that city taxpayers may call if they have questions related to the auditor's property tax notice.
- Address where comments will be received by mail;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA AS FOLLOWS:

1. That the City Council has set the following meeting date at which the budget and levy will be discussed, and the final budget and levy will be determined.

   Tuesday, December 1, 2026 at 7:00 p.m.

2. That the City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Isanti County, Minnesota and provide the following information:

   a. Phone Number – Isanti City Hall, (763) 444-5512
   b. Mailing Address – Isanti City Hall, 110 1st Ave NW, Isanti, MN 55040

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest: ______________________________

Mayor Luke Merrill

____

Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

ADOPTING THE PROPOSED 2026 TAX LEVY
COLLECTIBLE IN 2027 FOR THE CITY OF ISANTI

BE IT RESOLVED, by the City Council of the City of Isanti, County of Isanti, Minnesota that the following sums of money be levied for the current year, collectible in 2027, upon the taxable property in the City of Isanti, for the following purposes:

LEVY	**FUND**	**AMOUNT**
GENERAL FUND	101	2,765,165
CAPITAL MAINTENANCE	920	333,800
STREET CONSTRUCTION	425	442,000
EDA	108	109,538
ABATEMENT	101	6,238
2021A TAX ABATEMENT BOND	931	216,930
TOTAL LEVY		**$3,873,671**

The City Clerk is hereby instructed to transmit a certified copy of the resolution to the Isanti County Auditor, Isanti County, Minnesota.

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

APPROVING THE 2027 PRELIMINARY BUDGET FOR THE CITY OF ISANTI

WHEREAS, the City of Isanti is required to approve a preliminary budget by September 30th of each year for the following year; and,

WHEREAS, the City of Isanti has developed a preliminary General Fund budget for 2027; and,

WHEREAS, the preliminary General Fund budget has been presented to the City Council of the City of Isanti at the September 15, 2026 City Council meeting for review;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA AS FOLLOWS:

1. The preliminary General Fund budget for the City of Isanti for 2027 is as follows:

TAXES	2,790,203
LICENSES/PERMITS	323,600
INTERGOVERNMENTAL	1,290,349
CHARGES FOR SERVICES	168,450
FINES AND FORFEITURES	28,400
MISCELLANEOUS	81,000
TRANSFERS IN	665,000
TOTAL GENERAL FUND REVENUES	**5,347,002**
COUNCIL	34,965
ELECTIONS	-
FINANCIAL ADMINISTRATION	746,429
PLANNING AND ZONING	182,889
MUNICIPAL BUILDING	55,222
POLICE ADMINISTRATION	2,407,433
FIRE PROTECTION	321,900
BUILDING INSPECTION ADMIN	355,707
CIVIL DEFENSE	2,640
ANIMAL CONTROL	1,310
GENERAL CITY MAINTENANCE	81,972
HWYS, STREETS, & ROADS	494,034
STREET LIGHTING	62,660
SANITATION ADMINISTRATION	38,327
PARK,REC,CULTURE	459,034
TRANSFERS	33,265
MISCELLANEOUS	10,200
GENERAL FUND EXPENDITURES	**5,287,987**

2. The preliminary General Fund budget is approved by the City Council of the City of Isanti for budget year 2027.

3. The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Isanti County, Minnesota

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest: ______________________________
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

ADOPTING THE PROPOSED 2026 TAX LEVY COLLECTIBLE IN 2027 FOR THE CITY OF ISANTI

BE IT RESOLVED, by the City Council of the City of Isanti, County of Isanti, Minnesota that the following sums of money be levied for the current year, collectible in 2027, upon the taxable property in the City of Isanti, for the following purposes:

LEVY	**FUND**	**AMOUNT**
GENERAL FUND	101	2,706,150
CAPITAL MAINTENANCE	920	333,800
STREET CONSTRUCTION	425	442,000
EDA	108	109,538
ABATEMENT	101	6,238
2021A TAX ABATEMENT BOND	931	216,930
TOTAL LEVY		**$3,814,656**

The City Clerk is hereby instructed to transmit a certified copy of the resolution to the Isanti County Auditor, Isanti County, Minnesota.

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest:

Mayor Luke Merrill

Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

APPROVING THE 2027 PRELIMINARY BUDGET FOR THE CITY OF ISANTI

WHEREAS, the City of Isanti is required to approve a preliminary budget by September 30th of each year for the following year; and,

WHEREAS, the City of Isanti has developed a preliminary General Fund budget for 2027; and,

WHEREAS, the preliminary General Fund budget has been presented to the City Council of the City of Isanti at the September 15, 2026 City Council meeting for review;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA AS FOLLOWS:

1. The preliminary General Fund budget for the City of Isanti for 2027 is as follows:

TAXES	2,731,188
LICENSES/PERMITS	323,600
INTERGOVERNMENTAL	1,290,349
CHARGES FOR SERVICES	168,450
FINES AND FORFEITURES	28,400
MISCELLANEOUS	81,000
TRANSFERS IN	665,000
TOTAL GENERAL FUND REVENUES	**5,287,987**
COUNCIL	34,965
ELECTIONS	-
FINANCIAL ADMINISTRATION	746,429
PLANNING AND ZONING	182,889
MUNICIPAL BUILDING	55,222
POLICE ADMINISTRATION	2,407,433
FIRE PROTECTION	321,900
BUILDING INSPECTION ADMIN	355,707
CIVIL DEFENSE	2,640
ANIMAL CONTROL	1,310
GENERAL CITY MAINTENANCE	81,972
HWYS, STREETS, & ROADS	494,034
STREET LIGHTING	62,660
SANITATION ADMINISTRATION	38,327
PARK,REC,CULTURE	459,034
TRANSFERS	33,265
MISCELLANEOUS	10,200
GENERAL FUND EXPENDITURES	**5,287,987**

2. The preliminary General Fund budget is approved by the City Council of the City of Isanti for budget year 2027.

3. The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Isanti County, Minnesota

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest:

____
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

**ADOPTING THE PROPOSED 2026 TAX LEVY
COLLECTIBLE IN 2027 FOR THE CITY OF ISANTI**

BE IT RESOLVED, by the City Council of the City of Isanti, County of Isanti, Minnesota that the following sums of money be levied for the current year, collectible in 2027, upon the taxable property in the City of Isanti, for the following purposes:

LEVY	**FUND**	**AMOUNT**
GENERAL FUND	101	2,656,150
CAPITAL MAINTENANCE	920	333,800
STREET CONSTRUCTION	425	442,000
EDA	108	109,538
ABATEMENT	101	6,238
2021A TAX ABATEMENT BOND	931	216,930
TOTAL LEVY		**$3,764,656**

The City Clerk is hereby instructed to transmit a certified copy of the resolution to the Isanti County Auditor, Isanti County, Minnesota.

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest:

Mayor Luke Merrill

Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

APPROVING THE 2027 PRELIMINARY BUDGET FOR THE CITY OF ISANTI

WHEREAS, the City of Isanti is required to approve a preliminary budget by September 30th of each year for the following year; and,

WHEREAS, the City of Isanti has developed a preliminary General Fund budget for 2027; and,

WHEREAS, the preliminary General Fund budget has been presented to the City Council of the City of Isanti at the September 15, 2026 City Council meeting for review;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA AS FOLLOWS:

1. The preliminary General Fund budget for the City of Isanti for 2027 is as follows:

TAXES	2,681,188
LICENSES/PERMITS	323,600
INTERGOVERNMENTAL	1,290,349
CHARGES FOR SERVICES	168,450
FINES AND FORFEITURES	28,400
MISCELLANEOUS	81,000
TRANSFERS IN	665,000
TOTAL GENERAL FUND REVENUES	**5,237,987**
COUNCIL	34,965
ELECTIONS	-
FINANCIAL ADMINISTRATION	746,429
PLANNING AND ZONING	182,889
MUNICIPAL BUILDING	55,222
POLICE ADMINISTRATION	2,407,433
FIRE PROTECTION	321,900
BUILDING INSPECTION ADMIN	355,707
CIVIL DEFENSE	2,640
ANIMAL CONTROL	1,310
GENERAL CITY MAINTENANCE	81,972
HWYS, STREETS, & ROADS	494,034
STREET LIGHTING	62,660
SANITATION ADMINISTRATION	38,327
PARK,REC,CULTURE	459,034
TRANSFERS	33,265
MISCELLANEOUS	10,200
GENERAL FUND EXPENDITURES	**5,287,987**

2. The preliminary General Fund budget is approved by the City Council of the City of Isanti for budget year 2027.

3. The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Isanti County, Minnesota

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest:

____
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

**ADOPTING THE PROPOSED 2026 TAX LEVY
COLLECTIBLE IN 2027 FOR THE CITY OF ISANTI**

BE IT RESOLVED, by the City Council of the City of Isanti, County of Isanti, Minnesota that the following sums of money be levied for the current year, collectible in 2027, upon the taxable property in the City of Isanti, for the following purposes:

LEVY	**FUND**	**AMOUNT**
GENERAL FUND	101	2,606,150
CAPITAL MAINTENANCE	920	333,800
STREET CONSTRUCTION	425	442,000
EDA	108	109,538
ABATEMENT	101	6,238
2021A TAX ABATEMENT BOND	931	216,930
TOTAL LEVY		**$3,714,656**

The City Clerk is hereby instructed to transmit a certified copy of the resolution to the Isanti County Auditor, Isanti County, Minnesota.

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

Attest:

Mayor Luke Merrill

Jaden Strand
City Clerk/ Deputy HR Director

RESOLUTION 2026-XXX

APPROVING THE 2027 PRELIMINARY BUDGET FOR THE CITY OF ISANTI

WHEREAS, the City of Isanti is required to approve a preliminary budget by September 30th of each year for the following year; and,

WHEREAS, the City of Isanti has developed a preliminary General Fund budget for 2027; and,

WHEREAS, the preliminary General Fund budget has been presented to the City Council of the City of Isanti at the September 15, 2026 City Council meeting for review;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA AS FOLLOWS:

1. The preliminary General Fund budget for the City of Isanti for 2027 is as follows:

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MISCELLANEOUS	81,000
TRANSFERS IN	665,000
TOTAL GENERAL FUND REVENUES	**5,187,987**
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ELECTIONS	-
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CIVIL DEFENSE	2,640
ANIMAL CONTROL	1,310
GENERAL CITY MAINTENANCE	81,972
HWYS, STREETS, & ROADS	494,034
STREET LIGHTING	62,660
SANITATION ADMINISTRATION	38,327
PARK,REC,CULTURE	459,034
TRANSFERS	33,265
MISCELLANEOUS	10,200
GENERAL FUND EXPENDITURES	**5,287,987**

2. The preliminary General Fund budget is approved by the City Council of the City of Isanti for budget year 2027.

3. The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Isanti County, Minnesota

This resolution is duly adopted by the Isanti City Council this 15th day of September 2026.

____
Mayor Luke Merrill

Attest:

____
Jaden Strand
City Clerk/ Deputy HR Director

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
101			**GENERAL FUND REVENUES**																
101-25300	EQ	EQ	Unreserved Fund Balance											45,003		(37,418)			
101-31000	R		General Property Taxes		2,771,403	2,441,379	1,267,041	2,475,586	2,449,865	2,516,267	2,495,921	2,819,112	2,771,642	2,163,763	2,240,858	1,894,132	1,862,071	1,852,892	1,837,298
101-31001	R		General Prop Taxes-Delinq		18,500	18,500	22,486	18,500	17,631	18,000	19,471	19,100	23,217	20,500	20,341	20,300	15,856	24,000	21,118
101-31801	R		Tax Forfeited Sales			-	-	-	-	-	-	900	-	1,600	17	2,000	5	2,600	-
101-31900	R		Penalties and Interest DelTax		300	300	1,459	900	561	900	148	1,300	1,250	1,800	45	1,700	270	2,200	1,331
		TOTAL	**TAXES**	**13.41%**	**2,790,203**	**2,460,179**	**1,290,986**	**2,494,986**	**2,468,057**	**2,535,167**	**2,515,540**	**2,840,412**	**2,796,109**	**2,187,663**	**2,261,261**	**1,918,132**	**1,878,203**	**1,881,692**	**1,859,747**
101-32100	R		Business Licenses/Permits		12,100	11,000	14,890	15,000	13,120	15,000	10,795	13,250	12,425	13,000	10,820	12,500	2,350	12,200	13,985
101-32200	R		Non-Business Licenses/Permits		18,000	4,500	18,370	7,500	14,105	12,500	20,813	7,725	11,205	8,500	3,200	8,500	3,925	12,900	11,490
101-32210	R		Building Permit Fee		175,000	42,100	108,846	70,200	234,009	117,000	231,276	125,000	211,739	200,000	175,806	175,000	197,056	198,100	235,980
101-32211	R		Plan Check Fee-Bldg.Permit		80,000	22,100	72,273	36,800	133,115	61,300	138,368	70,000	107,866	110,000	76,922	98,000	93,582	95,000	131,611
101-32212	R		Plumbing Fee-Bldg.Permit		11,000	2,800	12,836	4,600	18,307	7,700	14,295	10,500	14,152	13,750	10,947	12,500	12,206	14,700	11,869
101-32213	R		Mechanical Fee-Bldg.Permit		11,000	2,800	17,355	4,700	20,083	7,900	18,953	9,000	11,891	13,250	13,298	13,250	12,934	12,400	13,359
101-32214	R		Fireplace Fee-Bldg.Permit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-32215	R		Septic Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-32216	R		S/W Connection Fee		1,500	400	3,773	600	6,895	1,000	3,358	2,250	1,275	3,000	2,405	3,000	3,038	1,300	3,563
101-32217	R		Sprinkler Fee		-	-	-	-	-	-	-	-	-	200	-	250	-	300	-
101-32218	R		License Verification Fee		-	-	-	-	-	1,250	-	1,500	885	1,500	920	1,000	1,190	1,500	2,280
101-32219	R		Electrical Permit		15,000	3,600	9,557	6,000	31,759	10,000	23,559	18,000	25,746	22,000	19,227	23,000	21,981	22,700	21,059
101-32240	R		Animal Licenses		-	-	-	-	-	2,500	205	2,500	2,070	2,500	2,305	3,000	2,565	3,600	2,520
101-32250	R		Special Vehicle Permit			-	575	900	700	900	625	800	950	800	925	800	925	700	900
		TOTAL	**LICENSES/PERMITS**	**262.37%**	**323,600**	**89,300**	**258,475**	**146,300**	**472,092**	**237,050**	**462,246**	**260,525**	**400,205**	**388,500**	**316,775**	**350,800**	**351,751**	**375,400**	**448,614**
101-33100	R		Federal Grants and Aids		-	-	-	-	3,519	-	6,901	21,000	15,002	40,800	29,995	79,667	83,667	8,600	417,121
101-33400	R		State Grants and Aids		-	-	1,699	-	9,600	-	10,686	-	15,000	-	-	-	-	200	-
101-33401	R		Local Government Aid		1,031,349	1,025,744	512,872	1,021,789	1,021,790	1,019,827	1,019,827	829,918	829,918	799,088	799,088	780,176	780,176	737,393	740,876
101-33403	R		LGA-Market Value Credit		-	-	-	-	-	25	86	-	72	-	17	150	35	-	70
101-33404	R		PERA Rate Increase Aid		-	-	-	-	-	-	-	-	-	1,205	-	1,205	-	1,200	-
101-33416	R		Police Training Reimbursement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-33418	R		Muni State Aid St Maintenance		105,000	90,000	105,870	95,000	100,541	85,000	90,919	75,000	81,617	75,000	82,564	69,000	69,272	68,500	73,844
101-33422	R		Other State Aid Grants	$ 35,000	35,000	-	-	-	8,072	-	35,114	-	23,857	-	2,723	-	2,807	-	-
101-33423	R		POST Training Aid		9,000	9,000	-	9,000	8,950	10,500	10,136	10,000	7,071	6,500	9,133	6,000	10,304	6,400	6,586
101-33424	R		Police State Aid		110,000	95,000	-	90,000	132,811	93,000	121,914	84,000	83,486	81,000	89,313	72,000	71,242	75,000	49,618
101-33600	R		County Grants		-	-	1,733	-	-	-	-	-	-	-	-	-	-	-	-
101-33601	R		Regional Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-33610	R		County Grants/Aid for Hwy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	**INTERGOVERNMENTAL**	**5.79%**	**1,290,349**	**1,219,744**	**622,174**	**1,215,789**	**1,285,283**	**1,208,352**	**1,295,584**	**1,019,918**	**1,056,023**	**1,003,593**	**1,012,834**	**1,008,198**	**1,017,502**	**897,293**	**1,288,115**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
101-34000	R		Charges for Services		-	-	330	-	-	-	-	-	-	-	-	-	-	-	58
101-34100	R		General Gov t Charges for Svcs		1,000	1,000	150	1,000	269	1,000	504	1,250	860	2,000	2,603	3,000	1,135	3,700	997
101-34101	R		Rent Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-34103	R		Zoning and Subdivision Fees		7,500	7,500	6,765	7,500	9,068	7,500	9,829	12,250	8,390	13,000	8,100	13,000	10,380	12,800	13,085
101-34104	R		Plan Check Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-34105	R		Sale of Maps and Publications		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-34106	R		Advertising Revenue		-	-	-	-	-	1,000	-	1,600	-	1,400	1,500	1,500	-	1,500	1,400
101-34110	R		Land Rent		1,500	1,500	1,570	1,600	1,573	1,200	1,585	1,250	1,510	1,000	1,115	1,000	1,335	3,500	1,140
101-34112	R		Dog Rm/Bd Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	700	-
101-34113	R		Community Ctr Rent Revenue		14,300	13,000	9,100	13,000	22,121	19,000	16,361	16,000	13,880	15,000	17,285	12,000	11,763	15,500	5,664
101-34114	R		Copy Machine Copy Sales		-	50	24	50	24	50	80	75	41	50	50	75	98	200	36
101-34115	R		Lease Revenue		47,800	46,600	26,884	45,400	45,428	44,300	44,318	43,200	120,444	77,100	142,104	76,280	74,506	106,944	74,373
101-34200	R		Police Charges for Services		500	500	135	500	110	500	188	500	1,979	750	5,963	1,000	141	400	738
101-34202	R		Security Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-34203	R		Accident Reports		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-34205	R		Pawn Shop Transactions		-	-	-	-	-	-	-	-	-	1,500	1	1,500	(1,738)	1,600	(1,124)
101-34206	R		School Dist Resource Officer		90,000	90,000	37,069	84,300	90,087	84,800	81,778	83,500	78,075	81,500	71,398	85,520	77,324	88,471	26,050
101-34211	R		PD Charges for Scvs		-	-	-	-	-	-	-	-	3	-	-	-	-	-	6
101-34212	R		Nuisance Abatement		-	-	(150)	-	(300)	-	(900)	-	(1,350)	-	(450)	3,000	(1,000)	2,800	749
101-34300	R		PW Other Charges for Scvs		1,200	1,200	6,360	1,200	2,100	800	2,830	1,000	1,480	1,000	809	750	800	1,100	2,055
101-34304	R		Street Cut Charges		4,300	4,300	3,025	4,300	5,315	4,250	5,030	4,250	4,450	4,250	4,245	4,000	4,205	3,500	4,130
101-34305	R		Snow Removal		-	-	-	-	-	-	-	-	-	-	-	-	-	100	-
101-34306	R		Weed/Grass Removal		-	-	-	-	-	-	-	-	-	-	-	-	45	-	-
101-34700	R		Park Rental Fees		200	200	-	200	218	200	350	250	113	500	285	500	200	800	105
101-34750	R		Rec Program Fees		100	100	-	100	-	100	-	250	-	300	105	300	125	350	(4)
101-34780	R		Park Fees		50	50	825	50	867	50	90	50	20	50	35	50	60	-	30
101-34951	R		Surplus Property Rev		-	-	216	-	-	-	-	-	-	-	-	-	-	250	-
		TOTAL	**CHARGES FOR SERVICES**	**1.48%**	**168,450**	**166,000**	**92,303**	**159,200**	**176,879**	**164,750**	**162,042**	**165,425**	**229,895**	**199,400**	**255,146**	**203,475**	**179,380**	**244,215**	**129,488**
101-35000	R		Fines and Forfeits		-	-	-	-	-	-	4,908	50	-	100	-	50	-	-	220
101-35102	R		Parking Fines		400	400	300	400	100	500	60	250	460	1,250	600	1,500	100	1,600	620
101-35104	R		Other Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-35105	R		Highway Fines		25,000	25,000	13,804	25,000	21,051	25,000	24,295	30,000	30,458	30,000	19,761	35,500	27,344	33,100	24,676
101-35106	R		Dog Impound Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	1,300	-
101-35107	R		NSF Fines		-	-	30	-	-	-	255	-	-	-	-	-	-	-	-
101-35108	R		Bldg.Inspection Penalty		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-35110	R		Storage Fees		-	-	-	-	-	-	-	-	-	-	-	-	320	-	-
101-35120	R		AdministrativeTraffic Citation		3,000	3,000	2,160	3,000	960	3,000	4,500	5,500	1,440	7,500	2,940	14,000	5,520	11,600	7,200
101-35130	R		Administrative Citation		-	-	-	-	20	-	-	-	-	-	(480)	2,000	-	2,200	40
		TOTAL	**FINES AND FORFEITURES**	**0.00%**	**28,400**	**28,400**	**16,294**	**28,400**	**22,131**	**28,500**	**34,018**	**35,800**	**32,358**	**38,850**	**22,821**	**53,050**	**33,284**	**49,800**	**32,756**
101-36100	R		Special Assessments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-36200	R		Miscellaneous Revenues		1,000	1,000	43,486	1,500	488	500	245	750	4,992	1,000	175	1,000	1	2,400	1,026
101-36201	R		Refunds & Reimbursements		10,000	14,000	1,106	14,000	4,489	12,500	13,129	15,000	7,301	12,500	15,767	7,000	19,285	13,600	17,880
101-36202	R		Loan Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-36205	R		Pop Machine Sales - City Hall		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-36206	R		Election Expense Reimbursement		-	-	-	-	-	-	1,810	-	-	-	-	-	-	-	3,889
101-36210	R		Interest Earnings		70,000	70,000	26,662	60,800	122,988	30,000	105,463	20,000	75,959	30,000	(19,159)	20,000	558	17,000	40,126
101-36230	R		Contributions and Donations			-	-	2,500	132	1,500	2,575	2,000	2,755	7,750	1,350	7,750	-	-	100
101-36231	R		Community Center Contributions		-	-	-	-	-	-	0	-	-	-	-	-	-	-	-
101-37460	R		General Penalty		-	-	-	-	-	-	-	100	44	150	1	100	5	200	744
101-37840	R		Cash Over - (Short)		-	-	-	-	5	-	-	-	(0)	-	90	-	1	-	(0)
101-37843	R		Bank Charges		-	-	(289)	-	(17)	-	-	-	(47)	-	25	-	(20)	-	245
101-37844	R		Error Adjustment		-	-	-	-	-	-	19	-	41	-	(186)	-	(39)	-	(221)
101-39102	R		Sale of Property		-	-	-	-	-	-	329	-	121,757	-	95	-	-	-	-
101-39103	R		Insurance Proceeds		-	-	11,863	-	-	-	2,128	-	6,300	-	19,457	-	5,872	-	4,681
		TOTAL	**MISCELLANEOUS**	**-4.71%**	**81,000**	**85,000**	**82,828**	**78,800**	**128,085**	**44,500**	**125,698**	**37,850**	**219,102**	**51,400**	**17,614**	**35,850**	**25,662**	**33,200**	**68,470**
101-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-39203	R		Transfer from Other Fund		665,000	515,000	257,500	465,761	465,761	569,281	569,281	442,605	442,605	360,481	409,152	486,400	486,400	451,176	451,176
		TOTAL	**TRANSFERS IN**	**29.13%**	**665,000**	**515,000**	**257,500**	**465,761**	**465,761**	**569,281**	**569,281**	**442,605**	**442,605**	**360,481**	**409,152**	**486,400**	**486,400**	**451,176**	**451,176**
101-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101		**TOTAL**	**GENERAL FUND REVENUES**	**17.17%**	**5,347,002**	**4,563,623**	**2,620,560**	**4,589,236**	**5,018,287**	**4,787,600**	**5,164,409**	**4,802,535**	**5,176,297**	**4,274,890**	**4,295,603**	**4,018,487**	**3,972,182**	**3,932,776**	**4,278,366**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
41110			**COUNCIL**																
101-41110-100	E		Wages & Salaries General		26,100	24,900	11,316	24,900	24,627	24,900	24,727	24,900	25,664	24,927	22,827	24,927	23,077	21,777	23,477
101-41110-120	E		Employer Contrib Ret General		2,000	1,900	866	1,900	1,884	1,900	1,892	1,900	1,963	1,907	1,746	1,907	1,765	1,666	1,796
101-41110-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41110-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41110-155			Family and Medical Leave		115	95	54												
101-41110-200	E		Office Supplies (GENERAL)		700	700	341	750	579	650	703	800	1,026	750	766	250	808	700	786
101-41110-208	E		Training and Instruction		900	900	-	900	-	900	657	2,500	350	2,500	899	2,500	-	4,750	724
101-41110-220	E		General Supplies		40	40	-	40	-	40	-	50	-	-	39	-	22	-	15
101-41110-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41110-305	E		Technology		1,000	1,000	344	1,000	385	1,250	1,015	4,500	6,702	1,000	1,985	1,000	833	2,000	903
101-41110-351	E		Legal Notices Publishing		3,100	3,000	1,804	1,750	898	2,000	3,692	2,250	1,582	2,000	1,376	1,500	2,289	1,750	3,277
101-41110-361	E		General Liability Ins	10	10	10	2	10	2	10	2	20	7	50	17	5	2	25	6
101-41110-433	E		Dues and Subscriptions		1,000	950	950	8,200	10,875	8,130	6,477	7,630	7,942	6,930	7,499	6,630	6,881	9,200	9,053
			League of Minnesota Cities (10%)	$ 1,000															
			LMC MN Mayors Association	$ -	-														
101-41110-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41110		**TOTAL**	**COUNCIL**	**4.39%**	**34,965**	**33,495**	**15,675**	**39,450**	**39,250**	**39,780**	**39,164**	**44,550**	**45,236**	**40,064**	**37,155**	**38,719**	**35,679**	**41,868**	**40,038**
41200			**ELECTIONS**																
101-41200-100	E		Wages & Salaries General - Election Judges		-	6,500	-	19,000	5,585	8,500	11,790	-	-	7,250	5,581	-	-	5,560	7,222
101-41200-200	E		Office Supplies (GENERAL)		-	-	-	200	-	100	-	-	-	100	-	-	-	100	76
101-41200-208	E		Training and Instruction		-	100	-	200	17	100	221	-	-	250	88	-	-	1,300	35
101-41200-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41200-351	E		Legal Notices Publishing		-	-	-	100	-	50	-	-	-	100	-	-	-	200	-
101-41200-361	E		General Liability Ins		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41200-439	E		Election Expenses		-	1,500	998	5,500	16,230	2,750	4,459	-	450	3,000	1,493	200	1,436	1,700	2,698
41200		**TOTAL**	**ELECTIONS**	**-100.00%**	**-**	**8,100**	**998**	**25,000**	**21,832**	**11,500**	**16,470**	**-**	**450**	**10,700**	**7,162**	**200**	**1,436**	**8,860**	**10,030**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
41500			**FINANCIAL ADMINISTRATION**																
101-41500-100	E		Wages & Salaries General		444,600	436,900	245,100	432,900	437,572	413,200	416,442	368,900	367,546	350,115	347,485	327,953	327,430	300,019	295,551
101-41500-101	E		PT Salaries & Wages		5,200	5,200	2,451	5,200	-	-	-	5,500	-	5,050	4,306	4,900	2,818	5,500	2,852
101-41500-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-112	E		Contracted Services		1,985	1,985	1,053	2,795	2,037	1,745	1,553	1,750	1,681	3,995	1,543	10,248	3,850	40,235	33,099
			Codification Maint. Fee	$ 995															
			City Code Update (30%)	$ 990															
101-41500-120	E		Employer Contrib Ret General		67,700	66,600	39,170	66,000	58,806	63,000	60,517	56,300	55,714	53,403	51,950	50,034	48,821	45,646	43,932
101-41500-130	E		Employer Paid Ins General		105,000	97,700	74,348	91,600	87,378	93,600	93,979	88,000	89,161	72,783	82,992	61,733	63,789	49,926	51,440
101-41500-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	79
101-41500-151	E		Worker s Comp Insurance		1,700	2,900	1,596	2,600	2,236	3,600	2,073	3,000	3,041	4,618	3,119	2,842	3,618	2,731	2,785
101-41500-155			Family and Medical Leave		1,979	95	1,025												
101-41500-200	E		Office Supplies (GENERAL)		4,600	5,300	1,252	4,800	4,429	4,800	2,050	5,000	4,482	4,000	1,845	3,500	5,675	3,900	4,061
			Miscellaneous	$ 4,600															
101-41500-202	E		Duplicating and copying supply		1,780	1,720	1,346	2,400	2,344	2,400	2,030	3,200	2,348	3,080	2,616	1,870	4,183	1,980	2,980
			Copier Lease	$ 3,600															
			Paper / Supplies	$ 850															
			15% to EDA, PRC, P/Z, BLD INSP	$ (2,670)															
101-41500-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-208	E		Training and Instruction		13,900	13,100	5,727	12,300	10,681	11,850	8,352	11,450	9,014	11,235	7,278	11,235	5,189	8,775	1,043
			City Clerk Training	$ 1,350															
			General HR Training	$ 1,250															
			Safety Training	$ 400															
			ICMA Conference - C Mgr/Wood	$ 2,800															
			MCMA Conference - C Mgr/Wood	$ 1,200															
			League Conference - C Mgr/Wood	$ 950															
			LMC Conf. 2 x Dept Heads	$ 1,900															
			MNGFOA Conference - Fin Dir	$ 875															
			MNGFOA Conference - Asst Fin Dir	$ 875															
			General Admin Training	$ 800															
			Finance Dept Training	$ 1,500															
101-41500-220	E		General Supplies		300	300	-	300	-	300	15	150	10	75	462	250	404	-	77
101-41500-300	E		Professional Srvs (GENERAL)		40,900	40,000	17,990	45,140	93,218	45,100	14,740	50,125	8,979	50,225	31,299	50,224	46,080	46,530	41,159
			City Attorney	$ 34,840															
			Safety Training (6.25%)	$ 160															
			Mediation / Arbitration	$ 5,000															
			Abdo State Auditor Financial Report	$ 900															
101-41500-301	E		Audit & Accounting Services		19,900	13,800	12,916	13,800	13,380	13,525	17,564	13,300	19,989	15,000	18,725	17,540	15,850	17,538	16,688
			Annual Financial Audit (50.00%)	$ 35,000															
			AUP (Agreed Upon Procedures)	$ 5,000															
			12.5% Water, Sewer, Storm, Liquor	$ (20,100)															

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
101-41500-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	99	-	-	100	233
101-41500-305	E		Technology		12,845	11,220	8,475	10,958	10,402	10,950	9,353	13,000	8,815	9,239	8,276	6,627	6,277	6,241	6,559
			ESRI - GIS MAPPING (10%)	$ 155															
			Mtg Packet Mgmt Software (15%)	$ 720															
			WB IT Solutions (15%)	$ 8,265															
			Laserfiche Support (40%)	$ 1,400															
			Revize (10%)	$ 560															
			Caselle Annual Fee (7.15%)	$ 1,430															
			Pagefreezer (15%)	$ 315															
101-41500-320	E		Communications (GENERAL)		1,800	1,800	691	1,100	1,282	1,100	1,138	1,100	1,328	1,092	1,543	1,548	1,417	1,536	1,643
			Verizon (8.2%)	$ 1,800															
101-41500-322	E		Postage		1,425	1,425	238	1,425	318	1,425	565	1,370	1,039	1,260	387	5,090	1,162	5,385	5,699
			Mailing - Isantian	$ 75															
			PO Box Fee	$ 150															
			Postage 1,400 @ $0.63	$ 880															
			Certified Letters	$ 320															
101-41500-335	E		Auto Expense		250	250	-	500	20	500	30	1,000	98	1,000	4	110	-	110	-
			City Hall Vehicle(s)	$ 250															
101-41500-351	E		Legal Notices Publishing		250	250	-	250	-	250	-	400	20	500	199	300	178	600	972
101-41500-361	E		General Liability Ins		7,030	7,030	6,451	7,030	6,363	7,380	7,029	6,390	6,815	2,200	5,968	2,100	2,181	2,420	2,170
101-41500-366	E		Bonds/Life Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-433	E		Dues and Subscriptions		11,885	11,395	12,029	2,660	2,436	2,960	2,671	2,621	1,792	2,600	1,975	2,507	1,645	2,270	1,419
			League of Minnesota Cities (90%)	$ 8,820															
			MN City/Cty Management Assoc	$ 250															
			MN Clerks & Finance Officers Assoc	$ 50															
			SHRM Membership	$ 230															
			PSHRA	$ 175															
			ICMA	$ 1,200															
			Int'l Institute of Muncipal Clerks	$ 195															
			MN GFOA	$ 180															
			MN Society of CPAs	$ 400															
			AICPA	$ 285															
			MN Board of Accountancy	$ 100															
101-41500-437	E		Other Miscellaneous		800	800	(186)	800	359	800	688	800	1,122	800	744	800	729	2,000	889
			Employee Wellness	$ 800															
101-41500-438			Bank Charges		600	600	350	-		-	-	-	-	-	-	-	-	-	-
101-41500-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41500-721	E		Contingency Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41500		**TOTAL**	**FINANCIAL ADMINISTRATION**	**3.62%**	**746,429**	**720,370**	**432,020**	**704,558**	**733,261**	**678,485**	**640,790**	**633,356**	**582,994**	**592,270**	**572,815**	**561,411**	**541,295**	**543,442**	**515,328**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
41501			**SPECIAL PROJECTS**																
101-41501-100	E		Wages & Salaries General		-	-	-	-	-	-	-	-	-	-	-	-	-	55,753	41,942
101-41501-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-112	E		Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	1,382
101-41501-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	-	-	-	-	-	-	8,447	5,301
101-41501-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-	-	-	-	-	-	6,904	6,103
101-41501-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	534	545
101-41501-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-202	E		Duplicating and copying supply		-	-	-	-	-	-	-	-	-	-	-	-	-	600	-
101-41501-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	-
101-41501-220	E		General Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-301	E		Audit & Accounting Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-305	E		Technology		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-320	E		Communications		-	-	-	-	-	-	-	-	-	-	-	-	248	540	-
101-41501-322	E		Postage		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-335	E		Auto Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	1,558	-
101-41501-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-361	E		General Liability Ins		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-366	E		Bonds/Life Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-433	E		Dues and Subscriptions		-	-	-	-	-	-	-	-	-	-	-	-	118	1,290	853
101-41501-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41501-721	E		Contingency Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41501		**TOTAL**	**SPECIAL PROJECTS**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**367**	**82,026**	**56,125**
41910			**PLANNING AND ZONING**			-	-												
101-41910-100	E		Wages & Salaries General		108,400	102,800	60,212	97,200	99,818	84,950	86,497	85,200	73,498	82,844	83,106	80,478	78,588	77,882	71,271
101-41910-101	E		Part Time Salaries and Wages		-	-	-	-	-	-	-	3,250	(500)	2,525	2,405	2,450	-	2,800	-
101-41910-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41910-112	E		Contracted Services		4,650	4,650	612	5,000	6,828	5,000	-	-	-	4,550	-	4,550	-	-	-
			Baseline Site Plan Module	$ 4,000															
			Monday - Cust Rel. Mod	$ 650															
101-41910-120	E		Employer Contrib Ret General		16,200	15,700	9,615	14,900	14,129	13,000	12,756	12,800	11,215	12,383	12,324	12,110	11,679	12,121	10,415
101-41910-130	E		Employer Paid Ins General		31,800	30,000	22,570	28,000	27,813	17,800	19,940	20,400	20,072	14,867	18,737	13,815	14,357	6,615	12,886
101-41910-151	E		Worker s Comp Insurance		300	600	330	500	430	700	403	600	611	1,082	731	689	878	711	725
101-41910-155	E		Family and Medical Leave		477	391	243												
101-41910-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	4	-	-	-	-	-	11
101-41910-200	E		Office Supplies (GENERAL)		1,000	1,000	350	1,900	1,418	1,800	622	2,000	1,398	1,250	929	1,250	1,263	1,525	828
			7.6% from Admin	$ 1,000															
101-41910-202	E		Duplicating and copying supply		668	645	505	6,700	6,452	900	761	1,200	872	1,155	838	510	1,197	540	834
			15% from Admin	$ 668															
101-41910-208	E		Training and Instruction		2,000	2,000	246	2,000	-	2,000	785	2,000	79	2,000	1,382	2,000	159	2,130	5
			Professional Development	$ 2,000															
101-41910-300	E		Professional Srvs (GENERAL)		2,500	2,500	1,531	2,500	1,045	3,300	577	9,500	1,389	9,500	893	6,000	1,037	4,000	5,180
101-41910-301	E		Auditing and Acct g Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41910-303	E		Engineering Fees		5,000	5,000	995	5,000	5,902	5,500	8,067	4,500	4,052	4,500	4,886	3,000	6,573	3,000	5,480
101-41910-305	E		Technology		7,785	6,450	4,898	6,050	5,788	5,590	5,110	6,380	4,961	5,164	4,307	3,712	3,707	3,189	3,563
			WB IT Solutions (10%)	$ 5,510															
			ESRI - GIS MAPPING (10%)	$ 155															
			Mtg Packet Mgmt Software (10%)	$ 480															
			Caselle Annual Fee (7.15%)	$ 1,430															
			Pagefreezer (10%)	$ 210															
101-41910-310	E		Annexation Payments		-	-	-	-	-	-	-	18,200	13,508	16,400	15,983	17,600	18,486	23,862	20,827
101-41910-320	E		Communications (GENERAL)		300	300	115	300	239	300	268	300	247	258	269	264	307	1,513	1,124
			Verizon (1.4%)	$ 300															
101-41910-322	E		Postage		-	-	-	-	-	-	-	25	-	50	9	50	-	50	-
101-41910-335	E		Auto Expense		300	500	50	500	44	500	25	500	54	500	90	55	-	55	-
			10% from Admin	$ 300															
101-41910-351	E		Legal Notices Publishing		250	250	126	250	68	250	71	300	95	300	106	300	204	300	210
101-41910-361	E		General Liability Ins	10	10	10	2	10	2	10	2	20	7	50	24	10	6	63	15
101-41910-433	E		Dues and Subscriptions		750	380	-	380	126	350	115	450	529	350	198	350	-	-	-
			MN APA Membership	$ 500															
			North TH 65 Corridor Coalition	$ 250															
101-41910-437	E		Other Miscellaneous		500	500	-	500	-	500	92	250	(8)	750	480	900	46	950	-
			Isanti County Recorder / Misc.	$ 500															
101-41910-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41910		**TOTAL**	**PLANNING AND ZONING**	**5.30%**	**182,889**	**173,676**	**102,400**	**171,690**	**170,102**	**142,450**	**136,092**	**167,875**	**132,084**	**160,478**	**147,696**	**150,093**	**138,485**	**141,306**	**133,373**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
41941			**MUNICIPAL BUILDING**																
101-41941-100	E		Wages & Salaries General		-	-	-	-	-	-	-	-	-	-	-	-	-	200	-
101-41941-112	E		Contracted Services		1,330	1,330	311	1,330	742	1,330	865	1,960	629	1,310	1,512	960	1,879	1,337	1,015
			Alarm Monitoring	$ 860															
			Shred-N-Go	$ 470															
101-41941-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	-	-	-	-	-	-	15	-
101-41941-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41941-210	E		Operating Supplies (GENERAL)		4,800	4,800	1,343	4,000	1,938	4,000	3,971	3,500	2,020	1,750	3,558	5,250	3,660	2,100	1,309
			Misc. Supplies	$ 2,000															
			Flags	$ 2,000															
			Chamber Tables	$ 800															
101-41941-300	E		Professional Srvs (GENERAL)		-	-	33	-	24	-	26	-	-	-	-	-	-	-	-
101-41941-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41941-305	E		Technology		9,300	7,830	4,900	7,200	10,669	7,140	6,306	7,200	6,207	6,750	7,303	8,065	7,961	7,535	7,656
			Mtg Packet Mgmt Software (15%)	$ 720															
			WB IT Solutions (15%)	$ 8,265															
			Pagefreezer (15%)	$ 315															
101-41941-320	E		Communications (GENERAL)		6,450	5,530	3,196	5,530	5,270	5,170	5,922	5,760	5,070	3,870	4,922	3,164	4,398	5,893	4,743
			Internet	$ 2,450															
			Landline Service	$ 1,030															
			City Hall Phone System Maint. (90%)	$ 2,970															
101-41941-361	E		General Liability Ins		5,750	5,750	5,749	5,530	5,744	5,650	5,522	4,640	5,262	2,500	4,368	2,410	2,582	2,263	2,447
101-41941-380	E		Utilities		14,500	14,000	7,099	14,800	15,329	18,800	13,479	18,500	14,327	14,300	17,523	12,120	16,793	13,563	13,489
101-41941-401	E		Maint & Repairs - Bldgs.		13,092	12,392	7,180	26,750	17,018	11,650	11,188	9,275	14,943	7,660	13,236	7,685	12,318	8,451	7,493
			Cleaning Services	$ 3,872															
			Rug Service	$ 2,400															
			Garbarge/Recycling Services	$ 270															
			Fire Suppresion Inspection	$ 225															
			Sound Insulation City Hall	$ 3,000															
			Miscellaneous	$ 3,325															
101-41941-405	E		Depreciation (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41941-410	E		Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41941-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-41941-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41941		**TOTAL**	**MUNICIPAL BUILDING**	**6.95%**	**55,222**	**51,632**	**29,811**	**65,140**	**56,736**	**53,740**	**47,278**	**50,835**	**48,456**	**38,140**	**52,422**	**39,654**	**49,593**	**41,357**	**38,153**

Acct Number	Type	Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
42110		**POLICE ADMINISTRATION**																
101-42110-100	E	Wages & Salaries General		1,271,700	1,221,600	678,769	1,170,200	1,144,253	1,126,000	1,120,156	1,030,400	1,008,052	981,414	836,531	930,655	845,610	690,289	700,265
101-42110-101	E	Part Time Salaries and Wages		39,200	41,700	21,144	39,000	18,872	36,900	35,104	86,400	45,181	92,779	77,047	90,517	68,317	78,356	80,707
101-42110-102	E	Full-Time Employees OT		70,500	70,500	61,037	36,000	126,927	36,000	84,513	30,000	52,103	30,000	90,966	40,000	70,036	40,000	68,383
		Incidental OT	$ 45,000															
		Rodeo/Jubliee OT	$ 9,000															
		Training OT	$ 10,000															
		Special Event(s) OT	$ 6,500															
101-42110-103	E	Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-112	E	Contracted Services		-	-	10,608	-	2,920	-	(870)	-	3,391	-	-	-	370	-	220
101-42110-113	E	Uniform Pay		19,300	19,300	8,857	19,300	17,469	19,300	14,040	17,300	17,041	12,857	21,288	11,757	17,684	15,100	24,033
101-42110-114	E	Crime Prevention		10,750	13,650	-	13,650	2,127	11,150	1,644	750	1,619	750	859	2,000	1,859	2,000	774
		Explorer Program & Citizens Academy	$ 7,500															
		Night to Unite	$ 2,500															
		Misc.	$ 750															
101-42110-118	E	Salary Contingency		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-120	E	Employer Contrib Ret General		244,400	235,600	151,944	222,800	228,393	214,500	226,771	206,300	215,984	198,697	180,913	191,216	180,819	146,211	156,308
101-42110-142	E	Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	2,767	-	-	-	-	-	-
101-42110-130	E	Employer Paid Ins General		369,900	299,700	230,241	292,800	294,481	300,000	269,403	277,500	276,305	194,242	185,877	185,071	163,756	154,893	140,844
101-42110-151	E	Worker s Comp Insurance		60,700	98,000	53,922	81,100	69,875	115,700	66,623	102,100	102,858	120,410	81,320	85,262	108,551	48,918	49,889
101-42110-155	E	Family and Medical Leave		6,078	5,068	3,168												
101-42110-200	E	Office Supplies (GENERAL)		4,000	4,000	1,244	3,750	4,338	3,750	7,695	4,000	3,156	3,825	3,306	3,800	4,467	3,600	3,336
101-42110-207	E	Computer Supplies		-	-	141	-	-	-	-	-	-	-	-	-	-	100	16
101-42110-208	E	Training and Instruction		19,940	17,940	20,821	17,940	11,382	17,940	24,450	17,940	15,865	17,940	17,641	17,000	17,207	17,000	17,501
		Ammunition	$ 6,000															
		MN Chiefs Annual Conference	$ 800															
		Jubiliee Days Meeting	$ 350															
		Misc Training/Courses	$ 11,300															
		Misc. Reserve Training	$ 500															
		Patrol On-line	$ 990															
101-42110-240	E	Small Tools and Minor Equip		5,800	4,950	5,883	3,100	4,447	3,100	2,698	3,100	2,291	3,410	3,550	2,710	2,789	3,056	3,244
		Copy Machine Lease	$ 1,200															
		Radar Calibration	$ 300															
		Misc Small Tools/Equipment	$ 800															
		Misc Investigator Equipment	$ 800															
		A/C Repair Equipment (1/6)	$ 2,000															
		Autel Scanner (1/6)	$ 700															
101-42110-300	E	Professional Srvs (GENERAL)		66,930	68,910	48,176	66,890	60,474	67,900	65,196	67,100	55,009	68,200	60,738	66,492	59,371	58,751	51,833
		Prosecution ($4,083/month)	$ 49,000															
		Safety Training (12.5%)	$ 330															
		Attorney/Abatement/Hearings	$ 1,000															
		Hearing Testing	$ 500															
		Bi-Annual Body Camera Audit	$ -															
		Officer Wellness	$ 7,200															
		Admin Citation Payment	$ 4,800															
		Pre-Employment & Drug Testing	$ 4,100															

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
101-42110-305	E		Technology		24,845	24,915	26,748	25,090	23,418	19,240	26,154	22,430	24,591	15,947	10,607	15,208	30,247	11,727	9,471
			Records Management and Ticketing	$ 11,300															
			WB IT Solutions (10%)	$ 5,510															
			ESRI - GIS MAPPING (10%)	$ 155															
			Mtg Packet Mgmt Software (10%)	$ 480															
			Veritone Body Cam	$ 2,520															
			Watchguard Server/Support	$ 1,890															
			Dictation Software	$ 950															
			Laserfiche Support (10%)	$ 400															
			Caselle Annual Fee (7.15%)	$ 1,430															
			Pagefreezer (10%)	$ 210															
101-42110-320	E		Communications (GENERAL)		20,650	15,400	8,789	15,300	15,057	13,300	16,794	11,530	12,538	11,615	11,628	10,854	8,911	6,261	6,332
			Verizon (49.8%)	$ 10,900															
			Police Dept Phone System	$ 5,900															
			BCA Connection	$ 600															
			Internet	$ 3,250															
101-42110-321	E		Cell Phone Reimbursement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-335	E		Auto Expense		75,400	66,650	64,570	61,650	64,724	56,350	82,490	43,450	72,551	42,050	59,153	32,760	44,022	35,914	39,171
			Fuel/Washes	$ 51,500															
			PW Labor	$ 7,000															
			GPS	$ 1,900															
			Repairs	$ 15,000															
101-42110-336	E		PD Reserves		1,000	1,000	212	1,000	993	1,000	245	1,300	661	1,200	295	1,200	1,151	1,200	1,113
101-42110-351	E		Legal Notices Publishing		250	250	7	250	-	500	-	300	-	300	288	300	276	300	807
101-42110-361	E		General Liability Ins	53,910	53,910	53,910	47,752	69,230	53,909	76,150	69,221	65,310	71,190	39,500	61,944	33,010	38,972	31,991	34,629
101-42110-380	E		Utilities	12,600	12,600	12,600	8,305	17,800	11,968	27,300	12,213	12,000	17,163	7,700	14,616	7,340	7,730	8,592	7,272
101-42110-401	E		Maint & Repairs - Bldgs.		14,090	10,890	20,454	10,770	16,861	9,260	8,741	7,610	6,990	6,540	7,208	6,790	4,625	4,257	5,662
			Cleaning Services	$ 3,520															
			Rug Service	$ 2,400															
			Garbage/Recycling Services	$ 910															
			Fire Suppresion Inspection	$ 1,260															
			Upstairs Lighting Repair	$ 2,000															
			Misc. Services	$ 2,000															
			Misc. Equipment	$ 2,000															
101-42110-404	E		Repairs/Maint Equipment		1,000	1,000	130	1,000	400	1,000	1,171	1,000	1,148	1,000	796	1,000	20	500	1,479
101-42110-433	E		Dues and Subscriptions		14,490	13,900	2,061	13,810	8,628	14,740	8,307	14,040	8,880	13,075	7,974	8,665	7,075	8,026	8,266
			Lexipol Annual Subscription	$ 6,670															
			Post License $90/Officer every 3 years	$ 450															
			MN Chiefs of Police Assoc.	$ 370															
			Special Response Team	$ 6,000															
			Range Dues	$ 1,000															
101-42110-440	E		Prisoner Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-442	E		Forfeitures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42110-721	E		Contingency Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42110		**TOTAL**	**POLICE ADMINISTRATION**	**4.61%**	**2,407,433**	**2,301,433**	**1,474,983**	**2,182,430**	**2,181,915**	**2,171,080**	**2,142,760**	**2,021,860**	**2,017,334**	**789,258**	**1,734,545**	**722,435**	**1,683,863**	**598,397**	**1,411,553**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
42280			**FIRE PROTECTION**																
101-42280-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800
101-42280-380	E		Utilities		-	-	8	-	10	3,700	1,165	3,900	3,007	3,600	2,949	3,620	3,709	2,540	3,351
101-42280-390	E		Public Safety Expense		321,900	312,500	150,891	312,500	297,527	328,200	307,502	300,400	305,310	270,000	273,081	254,370	250,263	246,965	238,078
101-42280-401	E		Maint & Repairs - Bldgs.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42280		**TOTAL**	**FIRE PROTECTION**	**3.01%**	**321,900**	**312,500**	**150,898**	**312,500**	**297,536**	**331,900**	**308,668**	**304,300**	**308,317**	**273,600**	**276,030**	**257,990**	**253,972**	**249,505**	**244,229**
42401			**BUILDING INSPECTION ADMIN**																
101-42401-100	E		Wages & Salaries General		56,600	53,900	31,446	51,000	53,082	41,550	43,682	143,000	95,652	136,807	136,227	122,956	127,931	35,013	37,111
101-42401-101	E		Part Time Salaries and Wages		-	-	-	-	-	-	-	40,500	25,296	37,995	31,788	-	18,473	-	-
101-42401-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-112	E		Contracted Services		250,200	57,500	65,540	95,000	349,463	164,365	395,644	20,400	224,301	24,400	15,847	18,400	21,966	267,985	344,135
			Rum River Construction Consultants	$ 237,200															
			RRC Requested Meeting Attendance	$ 1,000															
			Electrical Inspector	$ 12,000															
101-42401-120	E		Employer Contrib Ret General		8,600	8,600	5,063	8,100	7,575	6,700	6,587	28,000	18,857	26,584	25,471	18,628	21,539	5,396	5,157
101-42401-130	E		Employer Paid Ins General		21,000	19,800	14,916	18,500	18,452	8,100	10,669	38,900	36,952	29,992	35,823	27,099	24,411	4,929	6,626
101-42401-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	4	-	-	-	-	-	31
101-42401-151	E		Worker s Comp Insurance		200	400	220	300	257	400	230	1,400	1,423	2,387	1,612	1,102	1,404	335	342
101-42401-155			Family and Medical Leave		249	205	129												
101-42401-200	E		Office Supplies (GENERAL)		1,800	2,000	496	1,900	1,375	1,800	593	2,000	1,833	1,500	1,102	-	440	-	531
			15% from Admin	$ 1,800															
101-42401-202	E		Duplicating and copying supply		668	645	505	900	852	900	761	1,200	872	1,155	613	-	-	-	-
			15% from Admin	$ 668															
101-42401-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-208	E		Training and Instruction		500	500	246	500	125	2,000	-	2,000	45	1,700	1,251	-	115	500	0
			Miscellaneous	$ 500															
101-42401-210	E				-	-	-	-	-	500	-	200	164	250	245	100	158	50	105
101-42401-300	E		Professional Srvs (GENERAL)		830	810	345	790	309	700	657	1,000	418	1,000	332	-	290	935	660
			Safety Training (12.5%)	$ 330															
101-42401-301	E		Auditing and Acct g Services		-	4,625	-	4,625	922	4,525	-	4,425	-	5,000	-	-	-	-	-
101-42401-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	250	-	-	-	2,000	-
101-42401-305	E		Technology		12,730	11,630	9,997	12,064	10,927	10,560	12,833	10,050	11,852	7,187	9,645	4,021	4,480	1,356	2,326
			XBP Monthly eBill (20%)	$ 320															
			Mtg Packet Mgmt Software (10%)	$ 480															
			WB IT Solutions (10%)	$ 5,510															
			Laserfiche Support (10%)	$ 400															
			Revize (25%)	$ 1,400															
			Baseline (100%)	$ 4,130															
			Caselle Annual Fee (1.98%)	$ 280															
			Pagefreezer (10%)	$ 210															
101-42401-320	E		Communications (GENERAL)		500	500	494	500	1,069	1,100	1,685	1,100	566	1,060	234	26	582	297	151
			Verizon (2.3%)	$ 500															
101-42401-335	E		Auto Expense		1,500	2,500	50	2,500	23	2,500	25	500	1,398	500	2,016	55	537	1,155	28
			10% from Admin	$ 1,500															
101-42401-351	E		Legal Notices Publishing		150	150	-	150	-	350	-	600	266	50	-	50	629	-	552
101-42401-361	E		General Liability Ins		90	90	17	90	16	360	81	350	342	300	337	270	277	351	279
101-42401-380	E		Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-401	E		Maint & Repairs - Bldgs.		-	-	-	-	-	-	-	-	-	-	-	-	9	-	5
101-42401-405	E		Depreciation (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-433	E		Dues and Subscriptions		90	90	25	90	50	350	33	265	6	265	-	-	145	-	-
			Google Kiosk Suite	$ 90															
101-42401-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	6	-	12	-	-	-	-
101-42401-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42401-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42401		**TOTAL**	**BUILDING INSPECTION ADMIN**	**116.97%**	**355,707**	**163,945**	**129,488**	**197,009**	**444,497**	**246,760**	**473,481**	**295,890**	**420,256**	**278,382**	**262,555**	**192,707**	**223,386**	**320,302**	**398,040**
42402			**CODE ENFORCEMENT**																
101-42402-100	E		Wages & Salaries General		-	-	-	-	-	-	-	-	-	-	-	7,509	7,407	7,260	6,675
101-42402-101	E		Part Time Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42402-106	E		Wages & Salaries Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42402-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	-	-	-	-	1,138	1,120	1,110	996
101-42402-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-	-	-	-	1,307	1,361	593	1,230
101-42402-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	-	-	-	-	67	86	70	71
101-42402-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	50	9	200	121
101-42402-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42402-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-	-	-	-	-	250	0
101-42402-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	1,000	2	2,600	2
101-42402-305	E		Technology		-	-	-	-	-	-	-	-	-	-	-	786	395	385	762
101-42402-320	E		Communications		-	-	-	-	-	-	-	-	-	-	-	26	274	1,023	562
101-42402-322	E		Postage		-	-	-	-	-	-	-	-	-	-	-	125	110	200	149
101-42402-335	E		Auto Expense		-	-	-	-	-	-	-	-	-	-	-	-	273	1,200	288
101-42402-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-	-	-	75	14	150	6
101-42402-361	E		General Liability Ins		-	-	-	-	-	-	-	-	-	-	-	300	318	337	312
101-42402-494	E		Property Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	221
101-42402-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
42402		TOTAL	CODE ENFORCEMENT		-	-	-	-	-	-	-	-	-	-	-	12,383	11,369	15,378	11,393

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
42500			**CIVIL DEFENSE**																
101-42500-112	E		Contracted Services		2,640	2,220	-	2,220	2,220	2,220	2,220	2,220	2,220	2,140	2,140	2,140	2,140	2,300	2,140
			Siren Maintenance	$ 2,640															
101-42500-220	E		General Supplies		-	-	-	-	-	-	-	250	-	-	-	-	-	-	-
42500		**TOTAL**	**CIVIL DEFENSE**	**18.92%**	**2,640**	**2,220**	**-**	**2,220**	**2,220**	**2,220**	**2,220**	**2,470**	**2,220**	**2,140**	**2,140**	**2,140**	**2,140**	**2,300**	**2,140**
42700			**ANIMAL CONTROL**																
101-42700-112	E		Contracted Services		1,250	1,250	-	1,250	299	1,250	-	3,000	646	3,000	1,000	3,000	3,000	4,600	3,000
101-42700-210	E		Operating Supplies (GENERAL)		50	50	-	50	-	100	-	100	-	-	120	-	-	180	70
101-42700-219	E		Disposal-Animal		-	-	-	-	-	-	-	-	-	90	-	90	-	90	-
101-42700-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42700-322	E		Postage		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-42700-361	E		General Liability Ins	10	10	10	2	10	2	10	2	10	3	5	2	1	0	4	1
101-42700-417	E		Uniform Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42700		**TOTAL**	**ANIMAL CONTROL**	**0.00%**	**1,310**	**1,310**	**2**	**1,310**	**301**	**1,360**	**2**	**3,110**	**649**	**3,095**	**1,122**	**3,091**	**3,000**	**4,874**	**3,071**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
43010			**GENERAL CITY MAINTENANCE**				-												
101-43010-100	E		Wages & Salaries General		36,400	31,100	18,796	31,700	31,458	30,000	30,357	29,500	26,005	25,322	24,876	24,092	23,683	23,330	19,148
101-43010-102	E		Full-Time Employees OT		-	-	5	-	13	-	-	-	-	-	2	-	30	-	-
101-43010-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-113	E		Clothing Replacement	420	420	160	343	190	182	150	152	25	177	40	21	50	17	45	34
101-43010-120	E		Employer Contrib Ret General		5,500	4,700	3,029	4,800	4,444	4,600	4,479	4,500	4,070	3,836	3,699	3,650	3,535	3,534	2,793
101-43010-130	E		Employer Paid Ins General		13,000	10,000	8,319	8,700	8,733	8,900	9,215	9,600	9,263	7,862	8,029	6,892	6,882	6,340	4,941
101-43010-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-151	E		Worker s Comp Insurance		1,100	2,000	1,100	1,800	1,552	2,600	1,497	2,300	2,324	3,120	2,107	1,952	2,486	1,995	2,035
101-43010-155	E		Family and Medical Leave		160	118	85												
101-43010-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-	50	-	50	-	200	-
101-43010-212	E		Motor Fuels		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-220	E		General Supplies		150	150	4	150	(35)	450	665	450	51	450	275	450	-	500	458
101-43010-222	E		Gen l Operating Expense		3,500	4,000	809	4,000	1,412	3,600	2,926	3,600	3,658	3,930	2,691	3,140	869	5,325	1,075
			Torch Gas	$ 500															
			Towel/Rug Service	$ 1,500															
			Parts/Oil/Supplies	$ 1,500															
101-43010-240	E		Small Tools and Minor Equip		100	100	-	100	-	350	18	500	-	450	68	500	355	1,500	670
101-43010-300	E		Professional Srvs (GENERAL)		-	-	5,842	-	7	-	-	-	-	-	-	-	-	-	-
101-43010-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-305	E		Technology		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-320	E		Communications (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	2	12	7
101-43010-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-361	E		General Liability Ins	1,480	1,480	1,480	1,491	1,420	1,470	1,520	1,414	1,560	1,451	1,400	1,507	1,280	1,376	1,283	1,305
101-43010-380	E		Utilities	15,862	15,862	14,492	8,613	13,200	14,594	14,500	11,444	11,650	12,758	10,700	14,002	11,970	10,845	11,949	10,091
101-43010-400	E		Ground Maintenance		300	300	110	300	-	300	188	550	-	-	630	350	516	-	-
101-43010-401	E		Maint & Repairs - Bldgs.		3,400	3,400	1,238	7,400	4,241	3,000	6,799	3,000	3,374	3,000	2,454	3,380	2,398	2,400	2,482
			Garbage/Recycling Services	$ 2,400															
			Miscellaneous	$ 1,000															
101-43010-404	E		Repairs/Maint Machinery/Equip		600	440	475	440	618	390	(33)	470	660	460	349	370	399	500	420
			Annual Lift Inspection	$ 600															
101-43010-405	E		Depreciation (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-410	E		Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	675	-
101-43010-417	E		Uniform Rentals		-	170	59	170	131	375	123	375	164	375	293	310	257	330	366
101-43010-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-701	E		Equipment/Bldg Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43010-720	E		Operating Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43010		**TOTAL**	**GENERAL CITY MAINTENANCE**	**12.89%**	**81,972**	**72,610**	**50,319**	**74,370**	**68,821**	**70,735**	**69,246**	**38,580**	**63,955**	**35,673**	**61,004**	**34,344**	**53,649**	**36,588**	**45,824**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
43100			**HWYS, STREETS, & ROADS**																
101-43100-100	E		Wages & Salaries General		186,600	159,500	96,464	162,500	161,577	154,100	156,165	151,400	136,730	129,965	127,692	123,650	121,555	119,731	130,298
101-43100-101	E		Part Time Salaries and Wages		8,400	7,400	4,824	7,400	4,891	6,100	3,709	5,900	4,486	5,655	3,016	5,490	3,046	4,809	2,639
101-43100-102	E		Full-Time Employees OT		15,000	15,000	5,466	20,000	14,309	20,000	7,329	20,000	13,793	20,000	10,697	20,000	10,232	17,000	11,701
101-43100-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-105	E		Labor Credit - Work for Others		(7,000)	(1,000)	(2,963)	(1,000)	(6,300)	(1,200)	(2,125)	(1,750)	(525)	(1,000)	(850)	(1,750)	(2,238)	(1,750)	(525)
101-43100-112	E		Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-113	E		Clothing Replacement	1,640	1,640	820	1,759	950	931	750	781	200	908	200	107	250	89	175	173
101-43100-120	E		Employer Contrib Ret General		32,600	28,300	16,955	28,800	25,084	27,400	24,395	26,900	23,853	23,576	20,694	22,595	20,227	21,443	20,830
101-43100-130	E		Employer Paid Ins General		66,600	51,500	45,960	44,800	47,798	45,800	50,669	49,500	49,052	40,335	44,883	35,359	38,084	32,529	37,640
101-43100-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-151	E		Worker s Comp Insurance		6,600	12,400	6,823	11,200	9,643	15,800	9,098	14,000	14,166	20,052	13,543	12,381	15,762	10,581	10,791
101-43100-155	E		Family and Medical Leave		924	691	434												
101-43100-208	E		Training and Instruction		350	350	110	350	35	350	305	350	175	500	10	500	346	800	35
101-43100-212	E		Motor Fuels		18,000	18,000	5,055	23,100	8,382	28,200	6,820	27,000	22,016	22,500	28,246	20,000	18,984	20,000	13,042
101-43100-220	E		General Supplies		16,320	19,000	6,086	19,000	10,030	17,500	17,104	17,500	13,695	17,500	15,664	15,500	10,944	12,650	10,982
			Mosquito Spray	$ 4,500															
			Street Paint	$ 5,500															
			PW Fire Ext Maintenance (1/3)	$ 500															
			Miscellaneous	$ 5,820															
101-43100-226	E		Signs		2,000	2,000	1,463	1,500	228	1,000	8,049	1,000	1,400	1,000	712	500	701	500	1,757
101-43100-229	E		Gravel		4,500	4,500	-	4,500	2,605	5,500	3,170	4,000	3,846	3,500	2,344	3,500	1,165	7,800	4,306
101-43100-230	E		Salt/Sand		55,000	62,000	18,818	62,000	54,960	70,000	28,929	70,000	37,160	50,000	50,405	50,000	36,856	58,000	37,047
101-43100-231	E		Street Maintenance		7,000	10,000	2,245	10,000	3,237	10,000	11,688	9,000	7,681	16,325	10,790	9,700	5,749	11,000	8,026
			Isanti Tshp Road Maint.	$ -															
			Street/Sidewalk Repair	$ 7,000															
101-43100-240	E		Small Tools and Minor Equip		6,700	3,500	2,007	1,200	1,139	1,700	1,962	3,500	3,447	3,500	3,486	1,000	965	1,500	1,373
			A/C Repair Equipment (1/6)	$ 2,000															
			Autel Scanner (1/6)	$ 700															
101-43100-300	E		Professional Srvs (GENERAL)		600	580	543	560	2,009	470	482	520	421	720	395	662	225	1,939	681
			Safety Training (12.5%)	$ 330															
			CDL Drug Testing (30%)	$ 270															
101-43100-303	E		Engineering Fees		27,500	31,500	5,059	31,500	20,066	29,000	24,241	25,000	22,144	27,500	28,263	25,000	18,068	30,000	25,168
101-43100-305	E		Technology		1,740	1,470	1,774	1,490	1,095	870	942	810	889	704	770	642	660	295	619
			Caselle Annual Fee (7.15%)	$ 1,430															
			ESRI - GIS MAPPING (20%)	$ 310															
101-43100-320	E		Communications (GENERAL)		1,830	1,830	1,612	2,120	2,187	2,010	2,547	2,210	2,180	2,162	2,212	2,240	2,183	2,622	2,505
			Verizon (6.8%)	$ 1,500															
			Landline Service	$ 330															
101-43100-351	E		Legal Notices Publishing		150	150	-	150	-	150	-	150	58	150	141	-	-	-	23
101-43100-361	E		General Liability Ins	4,580	4,580	4,580	4,083	4,040	4,572	4,400	4,032	4,360	4,214	4,300	4,253	3,820	4,137	4,223	3,932
101-43100-380	E		Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-400	E		Grounds Maintenance		750	750	715	750	695	750	1,094	650	1,210	750	889	750	229	1,000	1,219
101-43100-401	E		Maint & Repairs - Bldgs.		5,000	5,000	1,435	5,000	4,901	2,000	2,899	1,750	4,376	1,250	3,566	1,000	1,097	1,300	1,713
101-43100-404	E		Repairs/Maint Machinery/Equip		30,000	30,000	20,401	30,000	35,781	25,000	25,047	25,000	38,237	30,000	22,062	28,000	18,167	32,000	16,546
101-43100-410	E		Rentals		500	500	-	500	-	1,000	-	300	-	300	-	300	195	300	-
101-43100-417	E		Uniform Rentals		-	870	303	870	674	2,000	631	2,000	827	2,500	1,735	1,750	1,554	1,507	2,281
101-43100-433	E		Dues and Subscriptions		150	110	133	110	129	110	50	110	70	110	116	110	158	200	64
			APWA (25%)	$ 150															
101-43100-494	E		Property Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-511	E		Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43100-531	E		Improvement-Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43100		**TOTAL**	**HWYS, STREETS, & ROADS**	**4.82%**	**494,034**	**471,301**	**247,563**	**473,390**	**410,659**	**470,760**	**390,013**	**461,360**	**406,509**	**424,054**	**395,840**	**382,949**	**329,138**	**392,154**	**344,865**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
43160			**STREET LIGHTING**																
101-43160-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43160-361	E		General Liability Ins	460	460	460	455	520	454	580	510	600	527	700	1,247	-	6,419	-	4,032
101-43160-380	E		Utilities	62,200	62,200	59,200	30,715	54,200	55,134	56,400	52,225	55,500	52,331	52,800	52,522	51,130	52,015	49,725	49,779
101-43160-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43160		**TOTAL**	**STREET LIGHTING**	**5.03%**	**62,660**	**59,660**	**31,170**	**54,720**	**55,589**	**56,980**	**52,735**	**56,100**	**52,859**	**53,500**	**53,768**	**51,130**	**58,434**	**49,725**	**53,811**
43210			**SANITATION ADMINISTRATION**																
101-43210-100	E		Wages & Salaries General		8,400	7,200	4,351	7,300	7,316	7,000	7,031	6,800	6,473	5,864	5,763	5,579	5,485	5,400	4,442
101-43210-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-112	E		Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-113	E		Clothing Replacement	180	180	40	79	40	42	50	35	10	41	10	5	15	4	-	8
101-43210-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-101	E		Part Time Salaries and Wages		14,700	12,900	5,502	13,000	11,399	10,700	10,865	10,300	7,843	9,944	9,197	9,655	8,772	7,900	7,997
101-43210-102	E		Full-Time Employees OT		500	500	165	500	3	500	-	500	221	500	240	500	309	450	-
101-43210-120	E		Employer Contrib Ret General		3,600	3,100	1,147	3,200	1,905	2,800	1,869	2,700	1,611	2,471	1,596	2,384	1,535	2,083	1,260
101-43210-130	E		Employer Paid Ins General		3,000	2,300	1,921	2,000	2,014	2,100	2,119	2,200	2,125	1,815	1,856	1,592	1,588	1,465	1,144
101-43210-151	E		Worker s Comp Insurance		900	1,300	715	1,200	1,025	1,500	864	1,400	1,412	1,766	1,193	1,168	1,487	1,040	1,061
101-43210-155	E		Family and Medical Leave		37	27	116												
101-43210-208	E		Training and Instruction		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-212	E		Motor Fuels		600	600	311	1,400	516	1,700	420	1,600	1,355	1,300	1,738	1,200	1,168	1,200	803
101-43210-220	E		General Supplies		-	-	1	-	10	-	15	-	2	-	35	-	-	-	2
101-43210-300	E		Professional Srvs (GENERAL)		1,400	1,400	1,250	1,000	1,397	250	642	750	500	750	227	750	398	500	242
			Clean-Up Day	$ 1,400															
101-43210-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-305	E		Technology		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-320	E		Communications (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-43210-361	E		General Liability Ins	10	10	10	2	10	2	10	2	10	3	5	2	2	1	10	2
101-43210-400	E		Ground Maintenance		5,000	9,000	3,370	19,000	14,840	7,000	4,793	5,500	7,258	2,000	2,629	2,000	2,864	3,500	6,044
			Brush	$ 1,000															
			Compost Screening	$ 4,000															
101-43210-417	E		Uniform Rentals		-	130	14	40	30	30	126	30	34	25	34	30	22	30	19
101-43210-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43210		**TOTAL**	**SANITATION ADMINISTRATION**	**-0.47%**	**38,327**	**38,507**	**18,945**	**48,690**	**40,499**	**33,640**	**28,781**	**31,800**	**28,877**	**26,450**	**24,514**	**24,875**	**23,633**	**23,578**	**23,023**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
45300			**PARK,REC,CULTURE**																
101-45300-100	E		Wages & Salaries General		173,600	182,000	74,904	174,300	173,253	166,400	166,845	170,100	176,787	155,446	136,495	145,092	134,099	136,907	143,637
101-45300-101	E		Part Time Salaries and Wages		30,000	36,200	39,463	35,300	24,901	23,300	19,964	22,400	14,445	21,688	11,003	25,822	16,220	22,635	9,224
			INTERN	$ -															
			CUSTODIAN	$ 5,000															
			SEASONALS	$ 25,000															
101-45300-102	E		Full-Time Employees OT		1,300	1,300	1,103	1,300	2,195	1,300	441	1,300	1,578	1,250	4,665	1,250	1,140	-	2,217
101-45300-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-45300-112	E		Contracted Services		13,000	10,500	5,100	10,000	9,270	8,520	8,778	10,160	9,500	8,320	17,226	7,670	7,965	7,329	6,270
			Portable Restrooms	13,000															
101-45300-113	E		Clothing Replacement	1,070	1,070	510	937	510	496	425	416	100	483	100	57	130	47	125	92
101-45300-130	E		Employer Paid Ins General		41,200	67,300	31,514	54,300	51,896	39,500	39,452	58,900	57,661	35,735	44,372	28,420	29,440	26,632	27,170
101-45300-138	E		Employer Paid Ins Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-45300-142	E		Unemployment Comp Benefit Pymt		-	-	180	-	-	-	-	-	-	-	-	-	-	-	11
101-45300-120	E		Employer Contrib Ret General		30,900	32,300	17,235	31,100	26,364	28,800	26,165	29,200	27,741	26,902	21,895	25,999	21,709	24,243	22,297
101-45300-151	E		Worker s Comp Insurance		6,800	14,100	7,703	10,900	9,369	15,000	8,637	13,900	14,037	18,335	12,383	11,373	14,480	11,145	11,366
101-45300-155			Family and Medical Leave		902	834	443	-	-	-	-	-	-	-	-	-	-	-	-
101-45300-200	E		Office Supplies (GENERAL)		1,800	2,000	649	1,900	2,538	1,800	781	2,100	1,869	1,600	593	1,100	1,636	1,500	743
			15% from Admin	$ 1,800															
101-45300-202	E		Duplicating and copying supply		668	645	505	900	852	900	761	1,200	872	1,155	851	510	1,289	540	825
			15% from Admin	$ 668															
101-45300-208	E		Training and Instruction		1,500	1,600	205	1,600	134	1,750	545	1,750	-	1,750	1,938	1,750	420	1,850	325
			Professional Development	$ 1,500															
101-45300-210	E		Operating Supplies (GENERAL)		6,250	6,250	1,702	3,100	3,844	1,750	188	2,000	541	2,000	205	2,000	2	2,600	1,739
			ICC Tables	$ 1,000															
			Archery Targets	$ 3,500															
101-45300-212	E		Motor Fuels		1,200	1,200	544	2,500	903	3,000	734	2,900	2,371	2,400	3,042	2,300	2,124	2,300	1,405
101-45300-220	E		General Supplies		2,800	2,800	3,109	3,000	2,179	3,150	1,530	2,750	2,515	2,500	2,895	3,000	2,438	4,000	3,420
101-45300-226	E		Signs		1,300	1,300	230	1,750	677	750	381	750	35	750	431	500	168	800	1,453
101-45300-240	E		Small Tools and Minor Equip		5,200	3,500	1,836	1,350	1,347	1,350	1,041	1,500	771	1,300	849	1,000	1,433	2,000	1,063
			A/C Repair Equipment (1/6)	$ 2,000															
			Autel Scanner (1/6)	$ 700															
101-45300-300	E		Professional Srvs (GENERAL)		830	810	738	6,878	6,860	700	628	750	216	750	179	692	141	1,721	900
			Safety Training (12.5%)	$ 330															
			Attorney	$ 500															
101-45300-303	E		Engineering Fees		500	-	330	2,000	108	1,500	740	2,000	1,666	2,000	3,445	1,500	2,166	2,250	1,500
101-45300-305	E		Technology		4,530	3,730	3,144	3,540	3,206	3,210	3,009	3,575	2,906	2,914	2,522	2,157	2,165	1,742	2,228
			WB IT Solutions (5%)	$ 2,755															
			Mtg Packet Mgmt Software (5%)	$ 240															
			Caselle Annual Fee (7.15%)	$ 1,430															
			Pagefreezer (5%)	$ 105															

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
101-45300-320	E		Communications (GENERAL)		2,500	2,500	548	2,400	3,726	2,130	2,406	2,030	2,069	2,041	2,010	1,808	1,972	2,513	2,620
			Verizon (2.3%)	$ 500															
			Landline Service	$ 2,000															
101-45300-322	E		Postage		-	-	-	-	-	-	-	-	-	-	-	-	-	25	-
101-45300-340	E		Advertising		2,000	2,000	285	2,000	1,410	2,000	1,788	3,500	1,115	2,000	521	1,250	248	4,200	2,876
101-45300-351	E		Legal Notices Publishing		350	350	72	350	49	350	59	300	58	250	439	250	276	225	248
101-45300-361	E		General Liability Ins	16,160	15,100	15,100	16,151	14,510	14,928	16,950	14,502	16,190	15,093	19,500	15,889	19,440	18,746	16,557	17,305
101-45300-380	E		Utilities	28,000	28,000	21,800	9,283	28,800	24,436	24,250	21,039	23,000	27,797	18,200	23,781	17,590	19,403	18,552	17,129
101-45300-400	E		Ground Maintenance		11,000	10,000	5,319	10,000	7,509	10,000	15,467	17,500	8,605	17,000	12,950	15,000	6,693	21,000	7,631
			Tree Planting	$ 5,000															
			Misc Ground Maintenance	$ 6,000															
101-45300-401	E		Maint & Repairs - Bldgs.		14,050	12,890	9,216	12,890	14,817	11,700	16,216	9,360	10,655	9,170	12,050	9,190	8,794	9,738	8,196
			Garbarge/Recycling Services	$ 5,250															
			Cleaning Services	$ 1,800															
			Rug Service	$ 2,500															
			Fire Suppresion / Inspection Services	$ 1,500															
			Miscellaneous	$ 3,000															
101-45300-404	E		Repairs/Maint Machinery/Equip		16,000	16,000	11,123	20,000	17,172	12,000	13,749	8,000	11,112	8,000	12,914	8,000	7,303	11,000	8,373
101-45300-410	E		Rentals		350	350	-	350	152	350	-	350	-	500	-	100	179	150	1,536
101-45300-417	E		Uniform Rentals		-	460	161	460	359	1,000	336	1,000	440	1,200	850	850	746	739	1,072
101-45300-433	E		Dues and Subscriptions		5,620	4,590	3,061	3,390	4,992	3,685	3,132	2,505	3,704	2,199	2,011	2,199	1,769	1,679	849
			MRPA	$ 350															
			NRPA	$ 200															
			Amazon Prime	$ 600															
			DaySmart Rec. Web Platform	$ 2,800															
			Music License (ASCAP) (37%)	$ 240															
			Adobe Suite Annual Dues	$ 900															
			Canva	$ 280															
			PW Tech Pesticide Licensing	$ 100															
			APWA (25%)	$ 150															
101-45300-437	E		Other Miscellaneous		3,340	3,340	3,389	3,340	4,657	3,340	3,398	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,475
			C-I Bike/Walk Trail Agreement	$ 3,340															
101-45300-491	E		Recreation Program		11,875	11,875	8,505	11,875	16,212	11,875	16,187	11,875	12,913	14,075	10,391	4,875	5,007	4,550	5,133
101-45300-494	E		Property Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-45300-497	E		SUMMER EVENTS		7,500	7,500	7,500	7,500	7,225	8,950	7,200	7,200	7,200	6,400	6,013	6,000	6,000	7,500	6,108
			Fireworks	$ 7,500															
101-45300-498	E		Farmers Market		-	-	-	-	-	-	-	-	-	-	-	3,000	548	3,000	2,084
101-45300-499	E		Street Dance		16,000	20,000	12,050	20,000	10,868	20,000	15,699	20,000	18,291	16,150	12,520	16,150	18,371	16,150	10,556
101-45300-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-45300-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45300		**TOTAL**	**PARK,REC,CULTURE**	**-7.76%**	**459,034**	**497,634**	**278,237**	**484,093**	**448,902**	**431,685**	**412,215**	**453,485**	**438,386**	**406,920**	**380,724**	**371,307**	**338,477**	**371,237**	**333,074**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
47000			**DEBT SERVICE (GENERAL)**																
101-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-47000-700	E		Loss on MV of Land Held for Resale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47000		**TOTAL**	**DEBT SERVICE (GENERAL)**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
49000			**TRANSFERS**			-													
101-49000-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-49000-720	E		Operating Transfers		33,265	33,265	16,633	33,265	7,500	33,265	7,500	50,825	0	25,765	-	28,944	-	167,563	-
			Transfer to Fund 438 (Deficit Balance)	$ 7,500															
			Liquor - 2018 Imp. - End 2029	$ 25,765															
49000		**TOTAL**	**TRANSFERS**	**0.00%**	**33,265**	**33,265**	**16,633**	**33,265**	**7,500**	**33,265**	**7,500**	**50,825**	**0**	**25,765**	**-**	**28,944**	**-**	**167,563**	**-**
49008			**IMPROVEMENT FUNDS**																
101-49008-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49008		**TOTAL**	**IMPROVEMENT FUNDS**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
49110			**MISCELLANEOUS FUNDS**																
101-49110-303	E		Engineering Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-49110-320	E		Communications (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-49110-380	E		Utilities		200	200	149	-	310	1,010	172	460	342	410	282	420	294	-	272
101-49110-437	E		Other Miscellaneous		-	-	-	-	5,000	-	-	-	89	-	27,613	-	-	-	350,531
101-49110-490	E		Donations-Organizations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-49110-604	E		TIF-Pay as You Go		10,000	15,500	4,271	15,500	10,893	15,500	13,711	15,000	14,422	14,475	14,266	13,432	14,692	24,066	12,380
			Hotel Project - Tax Abatement	$ 10,000															
101-49110-612	E		Interest Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-
101-49110-615	E		Business Subsidy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-49110-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101-49110-730	E		Designated Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-
49110		**TOTAL**	**MISCELLANEOUS**	**-35.03%**	**10,200**	**15,700**	**4,420**	**15,500**	**16,203**	**16,510**	**13,882**	**15,460**	**14,853**	**14,885**	**42,161**	**13,852**	**14,986**	**100,066**	**363,183**
101		**TOTAL**	**GENERAL FUND EXPENDITURES**	**6.67%**	**5,287,987**	**4,957,358**	**2,983,562**	**4,885,335**	**4,995,825**	**4,792,850**	**4,781,298**	**4,631,856**	**4,563,433**	**3,175,374**	**4,051,653**	**2,888,224**	**3,762,902**	**3,190,526**	**4,027,252**
101		**NET INCOME / (LOSS)**	**NET INCOME / (LOSS)**		**59,015**	**(393,735)**	**(363,003)**	**(296,099)**	**22,462**	**(5,250)**	**383,111**	**170,679**	**612,864**	**1,099,516**	**243,949**	**1,130,263**	**209,280**	**742,250**	**251,114**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**																
108-31000	R		Property Taxes		109,538	142,423	71,212	137,491	137,491	137,491	137,491	122,375	122,375	98,038	98,038	86,201	86,201	79,802	79,802
108-31410	R		Lodging Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-33601	R		Regional Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-33621	R		Cable Franchise Fee		5,000	5,000	2,100	6,000	4,156	6,000	6,341	6,700	5,681	6,660	6,257	7,090	6,592	6,883	6,535
108-34110	R		Land Rent		2,960	6,000	1,345	7,000	6,060	7,000	4,300	5,000	8,150	6,000	7,882	6,000	7,087	6,500	5,965
108-34901	R		Assignment&Assumption Agreemen		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-36200	R		Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-36201	R		Refunds & Reimbursements		-	-	-	-	-	-	8	-	-	500	1	-	(276)	-	377
108-36210	R		Interest Earnings		500	500	1,587	700	2,447	100	2,291	100	889	250	3	726	(56)	500	2,407
108-36220	R		Farmers Market		-	-	-	-	-	-	-	-	-	-	-	-	2,930	2,300	2,210
108-36225	R		Street Dance		-	-	-	-	-	-	-	-	200	-	1,400	-	2,925	5,000	4,025
108-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-39102	R		Sale of Property		-	-	1,300	-	-	-	-	-	-	-	1	-	-	-	1
108-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108		**TOTAL**	**EDA REVENUES**	**-23.34%**	**117,998**	**153,923**	**77,543**	**151,191**	**150,154**	**150,591**	**150,431**	**134,175**	**137,295**	**111,448**	**113,583**	**100,017**	**105,402**	**100,985**	**101,322**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**																
108-46500-100	E		Wages & Salaries General		57,900	54,800	31,277	51,900	52,601	49,000	47,234	46,100	42,399	43,347	41,502	42,811	41,035	40,186	39,530
108-46500-101	E		Part Time Salaries and Wages		5,200	3,200	4,395	3,200	-	-	-	3,250	4,938	2,450	2,405	2,450	4,012	2,800	-
			Intern	$ 5,200															
108-46500-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-112	E		Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
108-46500-120	E		Employer Contrib Ret General		8,500	8,000	5,355	7,600	7,448	7,200	6,893	6,700	6,876	6,297	6,523	6,403	6,237	6,308	5,611
108-46500-130	E		Employer Paid Ins General		13,900	13,100	9,858	12,200	12,064	12,500	11,888	11,900	11,867	9,780	11,179	8,724	9,367	2,960	8,511
108-46500-151	E		Worker s Comp Insurance		200	300	165	300	257	400	230	300	306	543	366	352	448	350	357
108-46500-155	E		Family and Medical Leave		278	220	143												
108-46500-200	E		Office Supplies (GENERAL)		1,800	2,000	366	1,900	1,546	1,800	590	2,000	1,302	1,500	449	1,000	1,234	1,200	737
			15% from Admin	$ 1,800															
108-46500-202	E		Duplicating and copying supply		668	645	505	900	852	900	761	1,200	872	1,155	860	510	1,166	540	817
			15% from Admin	$ 668															
108-46500-208	E		Training and Instruction		2,450	2,450	1,625	2,450	2,185	2,450	424	2,450	1,739	2,450	1,233	2,450	652	2,450	2,404
			Professional Development	$ 2,450															
108-46500-300	E		Professional Srvs (GENERAL)		6,500	6,500	334	10,000	350	10,000	1,209	10,000	-	10,000	15,234	10,000	3,209	6,500	8,465
			Attorney	$ 5,000															
			TIF/Tax Abatement Consultant	$ 1,500															
108-46500-303	E		Engineering Fees		-	-	-	-	2,880	7,500	290	10,000	89	5,000	1,535	500	15,289	600	9,091
108-46500-305	E		Technology		6,205	5,260	5,127	5,765	4,946	4,360	4,609	4,895	4,589	4,694	4,730	3,562	3,235	3,103	2,635
			WB IT Solutions (5%)	$ 2,755															
			ESRI - GIS MAPPING (10%)	$ 155															
			Mtg Packet Mgmt Software (5%)	$ 240															
			Laserfiche Support (10%)	$ 400															
			Revize (20%)	$ 1,120															
			Caselle Annual Fee (7.15%)	$ 1,430															
			Pagefreezer (5%)	$ 105															
108-46500-320	E		Communications (GENERAL)		850	820	447	820	777	780	793	840	761	636	770	563	752	989	1,222
			Verizon (0.9%)	$ 200															
			Internet	$ 200															
			Alarm System	$ 120															
			City Hall Phone System Maint. (10%)	$ 330															
108-46500-335	E		Auto Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-351	E		Legal Notices Publishing		400	400	14	400	31	400	32	500	35	500	342	250	412	100	534
108-46500-361	E		General Liability Ins	10	10	10	2	10	2	10	2	10	3	10	4	20	9	89	21
108-46500-380	E		Utilities	1,700	1,600	1,600	667	1,500	1,334	1,500	1,380	3,100	1,467	2,300	1,224	1,460	2,433	1,401	2,133
108-46500-401	E		Maint & Repairs - Bldgs.		528	528	210	500	462	500	504	500	504	435	378	690	-	-	-
			Cleaning Services	$ 528															
108-46500-433	E		Dues and Subscriptions		1,875	1,885	1,965	1,885	1,741	1,800	2,097	1,800	1,482	1,748	1,792	1,648	940	1,145	1,145
			EDAM Membership	$ 375															
			North 65 Chamber of Commerce	$ 650															
			ECDP	$ 850															
108-46500-437	E		Other Miscellaneous	$ 1,000	1,000	-	1,480	-	1,548	-	-	-	-	-	11	-	-	-	-
108-46500-494	E		Property Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-495	E		Marketing		7,875	7,075	2,159	5,850	5,923	6,025	4,953	6,025	4,332	6,025	4,718	5,225	2,156	7,750	5,856
			FT Staff Shirts	$ 1,750															
			Initiative Foundation	$ 825															
			Mayor's Employer Luncheon	$ 2,500															
			Marketing Materials	$ 2,400															
			Networking Events	$ 400															
108-46500-498	E		Farmers Market		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-499	E		Street Dance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-511	E		Land Acquisition		-	-	11,706	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-531	E		Improvement-Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-602	E		Loan Payment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108-46500-700	E		Transfers (GENERAL)		165,000	15,000	7,500	45,761	45,761	35,536	35,536	22,605	22,605	10,481	10,481	136,400	136,400	19,150	19,150
108		**TOTAL**	**EDA EXPENDITURES**	**128.40%**	**282,738**	**123,793**	**85,299**	**152,941**	**142,708**	**142,661**	**119,423**	**12,705,040**	**106,163**	**10,374,096**	**105,738**	**9,685,097**	**228,985**	**9,687,676**	**108,227**
108		**NET INCOME / (LOSS)**			**(164,740)**	**30,130**	**(7,756)**	**(1,750)**	**7,445**	**7,930**	**31,009**	**(12,570,865)**	**31,132**	**(10,262,648)**	**7,846**	**(9,585,080)**	**(123,583)**	**(9,586,691)**	**(6,905)**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
425			**STREET CONSTRUCTION**																
425-31000	R		General Property Taxes		442,000	425,000	212,500	409,000	409,000	319,000	319,000	307,000	307,000	295,000	295,000	286,500	286,500	-	163,000
425-33418	R		Muni State Aid St Maintenance		-	-	-	-	-	-	-	400,000	-	-	-	999,000	155,127	-	-
425-33419	R		Municipal State Aid Construct.		-	521,000	27,846	1,000,000	442,525	250,000	272,757	-	244,852	-	247,691	-	52,690	-	-
425-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425-36100	R		Special Assessments		40,422	17,290	37,523	17,290	56,389	17,290	40,237	-	50,655	98,550	33,744	69,900	48,034	-	-
425-36210	R		Interest Earnings		5,500	2,000	7,496	5,000	16,804	1,500	8,172	100	2,135	8,600	(1,568)	3,400	65	-	92
425-36230	R		Contributions and Donations		-	-	492,605	-	964,415	-	-	-	4,667	-	-	-	-	-	-
425-39102	R		Sale of Property		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	4,443	-	-	-	-
425		**TOTAL**	**STREET CONSTRUCTION REVENUES**	**-49.45%**	**487,922**	**965,290**	**777,970**	**1,431,290**	**1,889,133**	**587,790**	**640,166**	**707,100**	**609,309**	**402,150**	**579,311**	**1,358,800**	**542,416**	**-**	**163,092**
425			**STREET CONSTRUCTION**																
425-49008-300	E		Professional Srvs (GENERAL)		-	-	502	-	5,182	-	8,663	-	3,550	-	12,525	-	10,753	-	7,570
425-49008-303	E		Engineering Fees		30,000	20,000	147,816	10,000	487,698	10,000	95,980	-	8,869	-	133,328	-	162,988	-	116,542
425-49008-351	E		Legal Notices Publishing		300	300	138	300	87	300	-	-	-	-	235	-	95	-	296
425-49008-500	E		Capital Expenditures	$ 576,043	576,043	771,000	394,107	1,735,276	123,379	-	-	-	152,906	-	-	-	-	-	-
425-49008-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425-49008-530	E		ImprovementsOtherThanBldgs		-	-	31,147	-	1,404,826	-	4,099	400,000	77,372	657,000	398,330	1,215,500	579,186	-	550,845
425-49008-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425-49008-621	E		Bond Discount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425-49008-720	E		Transfer Out		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425		**TOTAL**	**STREET CONSTRUCTION EXPENDITURES**	**-23.37%**	**606,343**	**791,300**	**573,711**	**1,745,576**	**2,021,173**	**10,300**	**108,742**	**400,000**	**242,698**	**657,000**	**544,418**	**1,215,500**	**753,022**	**-**	**675,253**
425		**NET INCOME / (LOSS)**			**(118,421)**	**173,990**	**204,259**	**(314,286)**	**(132,040)**	**577,490**	**531,424**	**307,100**	**366,611**	**(254,850)**	**34,893**	**143,300**	**(210,606)**	**-**	**(512,162)**
440			**PAVEMENT MANAGEMENT PROJECTS**																
440-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-	-	-	-	9,963	-	-
440-33622	R		Gas Franchise Fee		161,944	158,292	81,541	164,681	159,904	159,884	158,807	155,227	199,034	150,644	150,712	143,414	146,317	-	141,996
440-33623	R		Electric Franchise Fee		201,259	193,704	101,405	198,142	197,458	192,371	188,754	186,768	139,997	180,625	181,033	174,364	176,047	-	170,256
440-36210	R		Interest Earnings		4,000	5,000	2,035	5,000	12,915	5,000	20,985	500	20,251	5,000	(6,839)	5,000	476	-	7,483
440-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440		**TOTAL**	**PAVEMENT MANAGEMENT REVENUES**	**2.86%**	**367,203**	**356,996**	**184,981**	**367,823**	**370,277**	**357,255**	**368,546**	**342,495**	**359,281**	**336,269**	**324,906**	**322,778**	**332,803**	**-**	**319,735**
440			**PAVEMENT MANAGEMENT PROJECTS**																
440-49008-303	E		Engineering Fees		-	-	57,634	-	86,457	-	71,989	-	24,935	-	67,931	-	31,267	-	57,252
440-49008-351	E		Legal Notices Publishing		-	-	-	-	22	-	24	-	24	-	198	-	47	-	190
440-49008-530	E		ImprovementsOtherThanBldgs	$ 567,476	567,476	373,649	391,151	742,184	324,699	235,520	379,804	285,825	303,701	323,750	334,499	316,000	263,684	-	235,035
440		**TOTAL**	**PAVEMENT MANAGEMENT EXPENDITURES**	**51.87%**	**567,476**	**373,649**	**448,784**	**742,184**	**411,178**	**235,520**	**451,816**	**285,825**	**328,660**	**323,750**	**402,627**	**316,000**	**294,998**	**-**	**292,477**
440		**NET INCOME / (LOSS)**			**(200,273)**	**(16,653)**	**(263,803)**	**(374,361)**	**(40,901)**	**121,735**	**(83,270)**	**56,670**	**30,622**	**12,519**	**(77,722)**	**6,778**	**37,805**	**-**	**27,258**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
601			**WATER FUND**																
601-33400	R		State Grants and Aids		-	-	-	-	3,000	-	-	-	-	290,000	-	-	-	-	-
601-33439	R		PERA Pension Other Revenue		-	-	-	-	(282)	-	4,021	-	15	-	684	-	202	-	277
601-34115	R		Lease Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-34400	R		Collector Street Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-35107	R		NSF Fines		750	750	708	750	1,488	750	1,548	500	1,827	500	586	500	640	-	60
601-36100	R		Special Assessments		-	-	-	-	167	-	15	-	6,229	-	(837)	-	337	800	29
601-36200	R		Miscellaneous Revenues		5,000	5,000	-	5,000	-	5,000	5,091	5,000	7,371	7,500	5,638	7,000	5,243	-	195
601-36201	R		Refunds & Reimbursements		500	500	-	500	-	1,300	823	500	435	500	1,518	500	2,230	-	1,147
601-36203	R		Loan Proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-36210	R		Interest Earnings		42,400	42,400	38,015	106,000	113,270	50,000	134,669	5,000	132,491	-	(37,442)	15,000	2,453	17,000	39,525
601-36261	R		Contributions - Developer		-	-	-	-	-	-	-	-	131,225	-	388,100	-	139,000	-	637,500
601-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-37100	R		Water Sales		1,567,500	1,567,500	937,236	1,552,000	1,432,962	1,450,000	1,252,685	1,400,000	1,407,441	1,209,832	1,255,756	1,244,220	1,304,213	1,046,670	1,212,666
601-37151	R		Water Access Charge (WAC)		221,200	221,200	76,223	219,000	331,446	200,000	352,521	200,000	271,240	200,000	219,185	225,000	233,093	99,298	288,773
601-37152	R		Water Reconnection Chg		-	-	-	250	30	6,000	300	8,000	6,915	8,000	7,330	8,000	4,900	10,000	1,400
601-37153	R		Misc. Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-37154	R		Water Meter Upgrade Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-37160	R		Water Penalty		25,000	25,000	19,004	25,000	31,664	25,000	29,806	25,000	25,363	28,632	26,723	25,000	25,083	-	4,076
601-37228	R		Utility Trunk Fee		-	-	46,000	-	8,278	27,500	76,080	31,500	18,000	20,500	-	20,000	41,552	-	41,850
601-38888	R		Water/Sewer Collections		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-39102	R		Sale of Property		-	-	-	-	-	-	14,086	-	-	-	-	-	-	-	-
601-39103	R		Insurance Proceeds		-	-	-	-	-	-	2,064	-	-	-	-	-	-	-	-
601-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	-	1,589	-	29,920	-
601-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601		**TOTAL**	**WATER FUND REVENUES**	**0.00%**	**1,862,350**	**1,862,350**	**1,117,186**	**1,908,500**	**1,922,023**	**1,765,550**	**1,873,708**	**1,675,500**	**2,008,553**	**1,765,464**	**1,867,242**	**1,546,809**	**1,758,946**	**1,203,688**	**2,227,497**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
601			**WATER FUND**																
601-49400-100	E		Wages & Salaries General		192,300	199,600	89,317	206,600	181,234	194,800	195,829	192,900	186,176	137,871	136,181	130,958	133,303	125,909	108,012
601-49400-101	E		PT Salaries & Wages		-	-	350	-	-	-	-	5,000	2,936	-	-	-	-	2,600	-
			Intern (50/50 - W/S)	$ -															
601-49400-102	E		Full-Time Employees OT		13,000	13,000	12,000	13,000	18,717	13,000	15,858	13,000	19,176	13,000	13,141	13,000	12,522	11,000	12,786
601-49400-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-108	E		Wages & Salaries Admin		76,900	75,400	29,996	74,500	71,046	71,200	72,435	64,400	31,467	61,195	64,098	57,362	60,934	59,984	59,931
601-49400-112	E		Contracted Services		18,490	17,770	7,901	18,580	10,664	17,845	6,799	17,595	32,918	24,530	8,417	22,783	4,958	20,400	4,742
			Leaks/Breaks/Repairs	$ 10,000															
			Generator Service Agreement	$ 3,500															
			Backflow Testing	$ 4,000															
			City Code Update (30%)	$ 990															
601-49400-113	E		Clothing Replacement	1,675	$ 1,675	-	1,537	830	814	675	683	200	793	200	72	225	77	175	152
601-49400-114	E		Crime Prevention		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-120	E		Employer Contrib Ret General		31,100	32,200	18,290	33,300	29,027	31,500	30,861	31,300	26,213	22,939	22,491	21,892	22,171	20,824	18,433
601-49400-128	E		Employer Contrib Ret Admin		11,700	11,500	6,360	11,300	10,300	10,800	10,456	9,800	10,191	9,300	9,065	8,719	7,736	9,116	7,783
601-49400-129	E		Pension Expense		-	-	-	-	(21,806)	-	11,888	-	17,593	-	10,117	-	(849)	-	7,678
601-49400-130	E		Employer Paid Ins General		73,000	70,600	53,777	63,300	62,707	64,700	69,021	57,800	55,407	38,386	43,216	34,071	39,318	31,597	28,971
601-49400-138	E		Employer Paid Ins Admin		22,000	20,500	14,023	19,200	18,017	19,600	19,119	18,500	18,087	15,271	16,803	13,382	11,153	12,330	10,757
601-49400-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	79
601-49400-150	E		OPEB Expense		-	-	-	-	5,397	-	14,909	-	1,203	-	(5,798)	-	7,121	-	(2,420)
601-49400-151	E		Worker s Comp Insurance		5,500	12,800	5,557	10,300	8,867	14,500	8,349	12,800	12,912	16,074	10,856	10,750	13,687	9,707	9,900
601-49400-155	E		Family and Medical Leave		1,242	1,094	623												
601-49400-208	E		Training and Instruction		4,200	4,200	1,880	4,200	800	3,650	2,117	2,900	1,098	2,900	3,333	2,900	1,047	2,897	2,041
			Training and Instruction	$ 3,750															
			Civic Systems Symposium - Util. Clerk	$ 450															
601-49400-211	E		S/W Billing Supplies	2,300	$ 2,300	1,300	-	1,300	1,433	1,250	1,065	1,200	1,189	2,295	1,128	1,575	937	1,743	904
601-49400-212	E		Motor Fuels	1,400	$ 1,400	1,100	778	3,600	1,290	4,900	1,049	4,200	3,399	3,500	4,941	3,500	3,201	3,110	2,235
601-49400-220	E		General Supplies		27,180	27,180	3,375	25,180	26,991	10,180	19,300	13,500	14,544	9,500	19,562	10,000	10,979	10,000	9,653
			Hydrant Paint	$ 15,000															
			PW Fire Ext Maintenance (1/3)	$ 500															
601-49400-221	E		Chemicals		62,000	62,000	39,136	55,000	47,621	48,000	56,400	40,000	66,494	30,000	47,378	29,000	38,175	18,000	38,452
601-49400-232	E		Water Meters		35,000	35,000	27,867	40,000	18,075	50,000	24,234	50,000	53,923	50,000	21,144	30,000	48,030	44,000	49,108
601-49400-240	E		Small Tools and Minor Equip		11,200	9,350	7,440	1,500	1,670	2,500	2,099	1,800	1,243	1,500	1,497	1,000	736	1,750	1,171
			A/C Repair Equipment (1/6)	$ 2,000															
			Autel Scanner (1/6)	$ 700															
			Hydrant/GV Wrench	$ 6,000															
601-49400-300	E		Professional Srvs (GENERAL)		2,350	17,330	837	17,310	3,834	1,820	1,758	1,870	1,763	2,070	2,134	2,012	783	3,546	608
			Safety Training (12.5%)	$ 330															
			WIN-911 (50%)	$ 400															
			City Attorney	$ 1,000															
			CDL Drug Testing (30%)	$ 270															
			Continuing Disclosure Report	$ 350															
601-49400-301	E		Auditing and Acct g Services		5,025	4,625	3,229	4,625	3,557	4,525	4,391	4,425	4,735	5,000	4,550	4,385	3,963	4,384	4,172
			Annual Financial Audit (12.5%)	$ 4,400															
			AUP (Agreed Upon Procedures)	$ 625															
601-49400-303	E		Engineering Fees		10,000	10,000	181	10,000	523	15,000	11,524	44,700	37,372	15,000	10,103	10,000	1,877	15,000	1,377
601-49400-305	E		Technology		18,103	16,120	12,222	14,135	16,560	12,890	10,321	13,700	12,065	12,735	9,508	6,281	6,000	5,456	5,359
			XBP Monthly eBill (35%)	$ 560															
			Caselle Annual Fee (18.95%)	$ 3,090															
			Meter Technology Service/Support (50%)	$ 6,500															
			ESRI - GIS MAPPING (15%)	$ 233															
			Mtg Packet Mgmt Software (10%)	$ 480															
			Laserfiche Support (10%)	$ 400															
			Revize (20%)	$ 1,120															
			WB IT Solutions (10%)	$ 5,510															
			Pagefreezer (10%)	$ 210															

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
601-49400-320	E		Communications (GENERAL)		5,555	5,230	2,705	4,420	4,060	3,640	4,381	3,510	3,537	3,500	3,461	3,554	3,161	3,801	3,556
			Landline Service	$ 2,730															
			Internet	$ 325															
			Verizon (11.4%)	$ 2,500															
601-49400-322	E		Postage		5,800	5,800	3,150	5,800	6,995	4,500	4,413	4,500	6,952	5,000	4,732	5,500	3,779	4,532	3,636
601-49400-351	E		Legal Notices Publishing		350	350	167	350	303	350	171	350	201	350	321	300	201	300	378
601-49400-361	E		General Liability Ins	20,470	20,470	20,470	19,988	20,130	20,466	20,610	20,122	17,450	20,303	11,400	16,544	10,340	10,949	11,025	10,608
601-49400-380	E		Utilities	66,600	66,600	58,000	33,324	61,700	64,300	68,000	56,003	66,500	59,644	64,600	64,260	56,410	60,668	60,520	60,968
601-49400-400	E		Ground Maintenance		-	-	-	-	89	-	89	250	-	500	-	500	12	1,000	18
601-49400-401	E		Maint & Repairs - Bldgs.		3,000	3,000	890	2,500	4,109	5,000	5,337	2,500	2,443	5,500	5,048	5,000	965	5,530	2,557
601-49400-404	E		Repairs/Maint Machinery/Equip		19,300	13,500	12,959	13,500	19,087	31,900	42,876	21,850	23,810	11,000	12,827	16,500	5,391	15,000	12,700
			Auto Expense (20% From Admin)	$ 300															
			Miscellaneous	$ 19,000															
601-49400-405	E		Depreciation (GENERAL)		541,423	454,025	256,667	440,000	561,525	430,000	557,607	420,000	432,850	405,000	423,030	400,000	418,996	400,000	402,078
601-49400-410	E		Rentals		-	-	-	-	-	-	-	-	436	-	-	-	-	-	-
601-49400-415	E		Other Equipment Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-417	E		Uniform Rentals		-	760	265	760	589	1,500	551	1,500	722	1,500	1,190	1,200	1,017	1,174	1,402
601-49400-433	E		Dues and Subscriptions		8,235	8,145	927	8,145	6,223	7,670	11,657	6,070	1,546	4,370	4,595	4,370	8,072	3,470	3,887
			Gopher State One-Call Locates	$ 1,600															
			American Water Works Assocation	$ 210															
			WTF Hazardous Chemical	$ 25															
			Annual Water Use Report	$ 6,000															
			MN Rurual Water Assn (50%)	$ 250															
			APWA (25%)	$ 150															
601-49400-437	E		Other Miscellaneous		950	950	1,196	750	557	750	758	700	689	625	627	500	570	450	518
			Railroad Pipeline Permit	$ 950															
601-49400-438	E		Bank Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-492	E		Testing-Waste/Water		2,500	2,500	1,206	2,500	2,211	2,500	2,524	2,500	1,534	2,000	1,641	2,000	2,000	2,000	1,025
601-49400-494	E		Property Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-500	E		Capital Expenditures	$ 152,159	152,159	2,209,680	311,724	2,535,572	23,506	40,495	(1,239)	1,213,190	32,525	612,863	654	480,190	(284)	24,320	5,555
601-49400-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-532	E		Improvement-Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-534	E		Water Treatment Facility		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-535	E		2011 Water Impr Projects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-536	E		2011 Water Meters		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-601	E		Debt Srv Bond Principal		403,000	458,000	418,000	440,000	-	455,000	-	449,000	-	434,000	-	423,000	-	408,000	-
			2008 GO Revenue Note, PFA	$ 326,000															
			2011 GO Water Revenue Bonds, PFA	$ 37,000															
			2013A GO Refunding - Water	$ 40,000															
601-49400-610	E		Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-611	E		Bond Interest		25,070	37,960	36,461	50,220	46,270	63,100	59,174	75,800	71,946	87,819	84,118	99,553	95,957	110,787	107,305
			2008 GO Revenue Note, PFA	$ 20,140															
			2011 GO Water Revenue Bonds, PFA	$ 2,929															
			2013A GO Refunding - Water	$ 2,000															
601-49400-620	E		Fiscal Agent s Fees			-	-	685	495	700	590	700	685	685	685	685	689	684	687
601-49400-621	E		Bond Discount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-630	E		Amortization of Bond Discount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	4,564	4,564	4,429	4,429	4,534	4,534
601-49400-701	E		Equipment/Bldg Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-710	E		Transfer Debt from Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601-49400-720	E		Operating Transfers		25,800	-	-	15,500	15,500	115,331	115,331	18,366	18,366	58,278	58,278	40,000	40,000	-	-
			Contribution to General Fund (920) Capital Purchases	$ 25,780															
601		**TOTAL**	**WATER FUND EXPENDITURES**	**-51.39%**	**1,905,876**	**3,921,039**	**1,436,302**	**4,230,292**	**1,293,621**	**1,844,381**	**1,470,811**	**2,906,326**	**1,291,090**	**2,186,820**	**1,140,512**	**1,967,826**	**1,084,429**	**1,470,655**	**1,003,294**
601		**NET INCOME / (LOSS)**			**(43,526)**	**(2,058,689)**	**(319,116)**	**(2,321,792)**	**628,402**	**(78,831)**	**402,897**	**(1,230,826)**	**717,463**	**(421,356)**	**726,730**	**(421,017)**	**674,516**	**(266,967)**	**1,224,203**
601		**NET CASH FLOW / (LOSS)**			**497,897**	**(1,604,664)**	**(62,449)**	**(1,881,792)**	**1,173,518**	**351,169**	**987,301**	**(810,826)**	**1,169,109**	**(16,356)**	**1,154,079**	**(21,017)**	**1,099,785**	**133,033**	**1,631,539**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
602			**SEWER FUND**																
602-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-	361,000	-	-	-	-	-
602-33439	R		PERA Pension Other Revenue		-	-	-	-	(357)	-	5,049	-	19	-	885	-	258	-	348
602-34000	R		Charges for Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-34115	R		Lease Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-34400	R		Collector Street Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-36100	R		Special Assessments		-	-	-	-	107	-	4	-	4,123	-	(396)	-	308	-	6
602-36200	R		Miscellaneous Revenues		-	-	-	-	-	-	-	-	80	-	-	-	-	-	-
602-36201	R		Refunds & Reimbursements		2,000	2,000	-	2,000	-	2,250	1,315	2,500	2,098	1,600	3,182	1,600	4,649	1,600	1,549
602-36210	R		Interest Earnings		164,200	164,200	81,482	205,200	243,020	75,000	290,128	5,000	256,441	15,000	(64,185)	25,000	3,395	40,000	60,218
602-36261	R		Contributions - Developer		-	-	-	-	-	-	-	-	131,225	-	258,000	-	157,400	-	510,000
602-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-37153	R		Misc. Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-37200	R		Sewer Sales		1,585,700	1,585,700	933,533	1,570,000	1,483,802	1,475,000	1,408,659	1,397,400	1,431,135	1,354,659	1,403,961	1,575,000	1,370,992	1,275,878	1,484,500
602-37228	R		Utility Trunk Fee		-	-	-	-	68,598	33,500	69,920	38,500	22,000	25,100	-	20,000	50,785	-	51,150
602-37251	R		Sewer Access Charge (SAC)		264,600	264,600	93,886	262,000	416,322	290,000	434,233	290,600	336,619	276,800	262,435	300,000	292,541	168,950	359,090
602-37252	R		Sewer Reconnection Chg		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-37260	R		Swr Penalty		5,750	5,750	7,025	5,750	10,823	5,750	8,238	6,000	5,817	6,000	5,215	5,750	4,915	-	1,059
602-37843	R		Bank Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-39102	R		Sale of Property		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-39103	R		Insurance Proceeds		-	-	-	-	-	-	1,064	-	-	-	-	-	-	-	-
602-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-	-	-	1,589	-	58,260	-
602-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-39320	R		Reoffering Premium		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-39400	R		Loan Forgiveness		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602		**TOTAL**	**SEWER FUND REVENUES**	**0.00%**	**2,022,250**	**2,022,250**	**1,115,925**	**2,044,950**	**2,222,315**	**1,881,500**	**2,218,610**	**1,740,000**	**2,189,558**	**2,040,159**	**1,869,097**	**1,928,939**	**1,885,243**	**1,544,688**	**2,467,919**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
602			**SEWER FUND**																
602-49450-100	E		Wages & Salaries General		256,000	254,000	117,912	262,100	234,493	247,400	250,106	244,600	230,088	182,209	180,116	173,142	176,041	166,758	141,775
602-49450-101	E		PT Salaries & Wages		-	-	350	-	-	-	-	5,000	2,936	-	-	-	-	2,600	-
			Intern (50/50 - W/S)	$ -															
602-49450-102	E		Full-Time Employees OT		13,000	13,000	12,034	13,000	18,477	13,000	16,204	13,000	15,960	13,000	14,117	13,000	11,406	11,000	11,883
602-49450-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-108	E		Wages & Salaries Admin		76,900	75,400	29,990	74,500	71,035	71,200	72,427	64,400	31,463	61,195	64,094	57,362	60,934	59,984	58,781
602-49450-112	E		Contracted Services		7,240	6,270	2,861	7,080	4,470	6,345	3,593	5,865	3,105	7,800	2,481	6,053	4,591	5,950	4,544
			Leaks/Breaks/Repairs	$ 1,500															
			Generator Service Agreement	$ 3,500															
			WWTP Meter Calibration	$ 1,250															
			City Code Update (30%)	$ 990															
602-49450-113	E		Clothing Replacement	2,150	2,150	1,000	2,138	1,160	1,132	925	949	250	1,103	275	130	300	108	175	211
602-49450-120	E		Employer Contrib Ret General		40,800	40,500	23,595	41,700	36,769	39,500	38,756	39,100	32,860	29,657	29,097	28,283	28,164	27,013	23,179
602-49450-128	E		Employer Contrib Ret Admin		11,700	11,500	6,359	11,300	10,298	10,800	10,454	9,800	10,190	9,300	9,064	8,719	7,767	9,116	7,783
602-49450-129	E		Pension Expense		-	-	-	-	(26,185)	-	15,209	-	17,785	-	15,357	-	179	-	9,567
602-49450-130	E		Employer Paid Ins General		95,700	88,200	68,235	78,600	78,167	80,400	84,556	74,700	71,410	52,150	57,318	46,137	51,011	42,696	37,965
602-49450-138	E		Employer Paid Ins Admin		22,000	20,500	14,020	19,200	18,013	19,600	19,116	18,500	18,079	15,271	16,802	13,382	11,152	12,330	10,758
602-49450-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	79
602-49450-150	E		OPEB Expense		-	-	-	-	7,104	-	16,325	-	978	-	(7,048)	-	8,910	-	(3,549)
602-49450-151	E		Worker s Comp Insurance		7,400	16,400	7,538	13,600	11,706	19,100	10,998	16,800	16,958	21,723	14,671	14,167	18,037	13,198	13,460
602-49450-155	E		Family and Medical Leave		1,522	1,301	771												
602-49450-208	E		Training and Instruction		5,000	4,200	598	4,200	6,039	3,650	2,101	3,650	1,099	3,650	2,046	3,650	4,159	3,805	1,158
			Training and Instruction	$ 4,550															
			Civic Systems Symposium - Util. Clerk	$ 450															
602-49450-211	E		S/W Billing Supplies	2,300	2,300	1,400	-	1,300	1,433	1,250	1,065	1,200	1,189	2,295	1,128	1,575	937	1,743	904
602-49450-212	E		Motor Fuels	2,000	2,000	2,000	700	3,200	1,161	4,500	944	4,200	3,061	3,500	4,507	3,500	2,909	3,110	2,035
602-49450-220	E		General Supplies		6,180	6,180	2,673	6,180	5,749	6,180	6,360	6,000	6,041	4,500	8,037	6,000	5,917	6,500	4,310
			PW Fire Ext Maintenance (1/3)	$ 500															
602-49450-221	E		Chemicals		100,000	80,000	46,249	80,000	74,203	70,000	62,876	70,000	83,689	60,000	66,380	70,000	62,025	100,000	47,425
602-49450-240	E		Small Tools and Minor Equip		4,350	2,850	1,323	1,650	1,702	3,350	3,213	2,050	1,268	1,750	1,611	1,000	1,404	1,750	1,667
			A/C Repair Equipment (1/6)	$ 2,000															
			Autel Scanner (1/6)	$ 700															
602-49450-260	E		Hauling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-300	E		Professional Srvs (GENERAL)		227,350	142,330	1,506	2,310	3,747	1,820	2,187	1,870	1,921	2,070	2,848	1,668	971	2,187	1,076
			WWTF Study	$ 225,000															
			Safety Training (12.5%)	$ 330															
			City Attorney	$ 500															
			WIN-911 (50%)	$ 400															
			CDL Drug Testing (30%)	$ 270															
			Continuing Disclosure Report	$ 850															
602-49450-301	E		Auditing and Acct g Services		5,025	4,625	3,229	4,625	3,557	4,525	4,391	4,425	4,735	5,000	4,550	4,385	3,963	4,384	4,172
			Annual Financial Audit (12.5%)	$ 4,400															
			AUP (Agreed Upon Procedures)	$ 625															
602-49450-303	E		Engineering Fees		5,000	5,000	2,105	5,000	6,930	7,000	4,239	8,500	902	8,500	1,349	6,500	1,656	3,500	7,971

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
602-49450-305	E		Technology		18,103	16,120	12,231	14,135	16,655	12,890	10,419	13,700	12,065	12,735	9,508	6,281	6,000	5,456	5,359
			XBP Monthly eBill (35%)	$ 560															
			Caselle Annual Fee (18.95%)	$ 3,090															
			Meter Technology Service/Support (50%)	$ 6,500															
			ESRI - GIS MAPPING (15%)	$ 233															
			Mtg Packet Mgmt Software (10%)	$ 480															
			Laserfiche Support (10%)	$ 400															
			Revize (20%)	$ 1,120															
			WB IT Solutions (10%)	$ 5,510															
			Pagefreezer (10%)	$ 210															
602-49450-320	E		Communications (GENERAL)		4,155	3,830	2,347	3,780	3,380	3,270	3,738	3,260	3,115	3,270	3,077	3,104	3,154	3,396	3,120
			Landline Service	$ 1,330															
			Internet	$ 325															
			Verizon (11.4%)	$ 2,500															
602-49450-322	E		Postage		5,800	5,800	3,150	5,800	6,997	5,100	4,279	4,500	6,883	5,000	4,707	5,500	3,735	4,532	3,573
602-49450-351	E		Legal Notices Publishing		200	200	-	200	-	200	-	250	58	250	166	150	25	150	390
602-49450-361	E		General Liability Ins	32,330	32,330	32,330	30,880	35,740	31,379	43,910	35,735	38,050	41,107	23,900	36,011	21,560	23,011	20,448	21,933
602-49450-380	E		Utilities	281,400	281,400	257,700	143,824	268,000	240,533	280,000	248,954	255,000	258,955	260,400	259,337	254,000	236,579	223,590	245,701
602-49450-400	E		Ground Maintenance		-	-	-	-	89	-	89	500	-	500	-	1,000	109	1,000	-
602-49450-401	E		Maint & Repairs - Bldgs.		6,610	5,100	2,558	5,100	6,644	5,100	6,566	5,100	6,994	5,100	6,906	5,000	2,978	5,000	3,044
			Garbarge/Recycling Services	$ 1,610															
			Miscellaneous	$ 5,000															
602-49450-404	E		Repairs/Maint Machinery/Equip		33,800	34,000	31,047	34,000	32,402	29,500	49,774	39,850	53,300	30,000	19,215	20,000	5,299	20,000	37,395
			Auto Expense (20% From Admin)	$ 300															
			Miscellaneous	$ 33,500															
602-49450-405	E		Depreciation (GENERAL)		642,000	642,000	374,500	642,000	637,934	644,000	647,423	600,000	625,249	575,000	604,658	565,000	587,500	490,000	571,025
602-49450-410	E		Rentals		-	-	-	-	-	-	-	-	-	-	-	-	1,538	-	-
602-49450-415	E		Other Equipment Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-417	E		Uniform Rentals		-	1,050	369	1,050	819	1,750	766	1,750	1,005	1,750	1,655	1,600	1,414	1,560	1,949
602-49450-433	E		Dues and Subscriptions		1,900	1,810	1,742	1,810	1,838	1,735	2,858	1,735	1,701	1,735	1,766	1,735	1,807	1,875	1,689
			WWTF Hazardous Chemical	$ 25															
			WWTP Annual Permit Fee	$ 1,450															
			MN Rural Water Assn (50%)	$ 250															
			MN Wastewater Operators Assn.	$ 25															
			APWA (25%)	$ 150															
602-49450-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-438	E		Bank Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-492	E		Testing-Waste/Water		8,000	14,000	3,007	12,500	5,279	18,500	13,842	9,500	9,699	5,000	13,847	6,000	6,367	8,000	3,947
602-49450-494	E		Property Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-500	E		Capital Expenditures	$ 91,561	91,561	56,619	-	886	282	3,410	840	930	90,577	372,392	558	56,560	6,844	424,830	15,649
602-49450-501	E		Replacement Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-532	E		Improvement-Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-601	E		Debt Srv Bond Principal		250,000	245,000	-	355,000	-	385,000	-	380,000	-	375,000	-	365,000	-	355,000	-
			2016A GO Sewer Revenue Bonds, PFA	$ 250,000															
602-49450-611	E		Bond Interest		15,300	20,200	10,100	26,440	24,840	35,320	33,751	43,820	42,351	51,973	53,878	59,561	58,940	66,708	66,124
			2016A GO Sewer Revenue Bonds, PFA	$ 15,300															
602-49450-620	E		Fiscal Agent s Fees		700	700	-	700	495	700	1,063	500	699	300	688	802	301	802	303
602-49450-621	E		Bond Discount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-630	E		Amortization of Bond Discount			-	-	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)
602-49450-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	36,486	36,486	35,431	35,431	36,273	36,273
602-49450-710	E		Transfer Debt from Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602-49450-720	E		Operating Transfers		25,800	-	-	15,500	15,500	132,251	132,251	16,507	16,507	58,278	58,278	35,000	35,000	-	-
			Contribution to General Fund (920) Capital Purchases	$ 25,780															
602		**TOTAL**	**SEWER FUND EXPENDITURES**	**9.28%**	**2,309,275**	**2,113,115**	**959,942**	**2,047,328**	**1,589,048**	**2,207,163**	**1,812,397**	**2,002,844**	**1,721,064**	**2,296,896**	**1,593,377**	**1,896,089**	**1,472,253**	**2,140,401**	**1,398,612**
602		**NET INCOME / (LOSS)**			**(287,025)**	**(90,865)**	**155,983**	**(2,378)**	**633,266**	**(325,663)**	**406,213**	**(262,844)**	**468,494**	**(256,737)**	**275,721**	**32,850**	**412,990**	**(595,713)**	**1,069,307**
602		**NET CASH FLOW / (LOSS)**			**354,975**	**551,135**	**530,483**	**633,604**	**1,246,102**	**312,319**	**1,079,152**	**331,138**	**1,106,488**	**312,245**	**882,670**	**591,832**	**1,003,562**	**(111,731)**	**1,640,332**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
603			**STORM WATER FUND**																
603-31051	R		Tax Increments - Delinquent		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-31300	R		General Sales and Use Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-33439	R		PERA Pension Other Revenue		-	-	-	-	(77)	-	1,164	-	4	-	147	-	41	-	91
603-36100	R		Special Assessments		-	-	-	-	78	-	32	-	5,649	-	(857)	-	125	-	72
603-36200	R		Miscellaneous Revenues		-	-	-	-	-	-	-	-	1,020	-	-	750	-	-	-
603-36201	R		Refunds & Reimbursements		-	-	-	-	-	25	88	50	8	50	40	50	56	-	26
603-36210	R		Interest Earnings		39,000	39,000	16,401	37,600	50,101	10,000	56,175	500	46,943	1,000	(8,470)	1,000	564	1,500	7,164
603-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-37300	R		Stormwater Sales		254,000	249,200	150,130	248,600	265,945	275,000	246,796	308,000	270,236	402,000	320,313	382,600	389,958	339,303	367,688
603-37360	R		Stormwater Penalty			-	1,340	1,500	2,068	1,500	5,214	1,750	1,511	1,750	1,700	1,750	1,783	-	279
603-39103	R		Insurance Proceeds		-	-	-	-	-	-	3,463	-	-	-	-	-	-	-	-
603-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603		**TOTAL**	**STORM WATER FUND REVENUES**	**1.67%**	**293,000**	**288,200**	**167,871**	**287,700**	**318,115**	**286,525**	**312,932**	**310,300**	**325,372**	**404,800**	**312,872**	**386,150**	**392,528**	**340,803**	**375,320**
603			**STORM WATER FUND**																
603-49500-100	E		Wages & Salaries General		52,600	62,500	24,774	65,500	52,711	60,140	60,290	60,200	44,042	31,787	32,010	30,195	30,731	47,405	40,777
603-49500-102	E		Full-Time Employees OT		1,000	1,000	5	1,000	272	1,000	-	1,000	84	1,000	344	1,000	7	1,000	-
603-49500-108	E		Wages & Salaries Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-49500-112	E		Contracted Services		330	330	57	600	279	320	262	320	14,232	1,000	239	418	430	250	-
			City Code Update (10%)	$ 330															
603-49500-113	E		Clothing Replacement	170	170	170	358	190	189	175	159	50	185	50	22	50	18	50	35
603-49500-120	E		Employer Contrib Ret General		8,100	9,700	4,423	10,200	7,956	9,400	8,938	9,300	6,530	4,986	4,797	4,744	4,490	7,352	6,075
603-49500-130	E		Employer Paid Ins General		20,000	22,500	13,288	20,500	17,374	18,510	18,733	17,600	16,019	8,889	9,240	7,885	7,859	7,310	9,937
603-49500-128	E		Employer Contrib Ret Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-49500-129	E		Pension Expense		-	-	-	-	(8,023)	-	8,462	-	8,192	-	3,202	-	(12,616)	-	(6,435)
603-49500-138	E		Employer Paid Ins Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-49500-150	E		OPEB Expense		-	-	-	-	1,281	-	3,009	-	2,054	-	(949)	-	(1,414)	-	(613)
603-49500-151	E		Worker s Comp Insurance		1,200	3,500	1,210	2,600	2,236	3,600	2,073	3,200	3,216	3,335	2,253	2,179	2,774	2,275	2,320
603-49500-155	E		Family and Medical Leave		236	241	122												
603-49500-208	E		Training and Instruction		1,600	1,600	185	1,600	394	1,600	97	1,600	850	1,900	2,368	1,900	104	1,085	478
			Civic Systems Symposium - Util. Clerk	$ 100															
			MS4 Training	$ 1,500															
603-49500-211	E		S/W Billing Supplies	500	300	300	-	300	318	300	237	300	264	510	251	350	208	387	206
603-49500-212	E		Motor Fuels	600	600	600	389	1,800	645	2,200	525	1,800	1,694	1,500	2,173	1,400	1,460	1,333	1,003
603-49500-220	E		General Supplies		1,000	1,000	382	1,000	966	500	113	1,000	3,513	1,000	678	400	592	400	395
603-49500-230	E		Salt/Sand		-	-	-	-	664	-	-	3,500	26	4,000	-	4,300	-	5,500	181
603-49500-231	E		Street Maintenance		4,000	3,500	239	-	-	-	-	-	-	-	-	-	-	-	-
603-49500-240	E		Small Tools and Minor Equip		3,700	2,850	1,355	1,000	988	1,450	694	1,300	-	1,000	514	700	265	800	728
			A/C Repair Equipment (1/6)	$ 2,000															
			Autel Scanner (1/6)	$ 700															
603-49500-300	E		Professional Srvs (GENERAL)		7,750	7,750	234	17,730	643	7,690	282	5,715	832	5,815	8,144	18,064	7,429	12,250	4,199
			City Attorney	$ 500															
			MS4 Stormwater Permit Application	$ -															
			Engineering - MS4 Assistance	$ 7,000															
			CDL Drug Testing (10%)	$ 90															
			Safety Training (6.25%)	$ 160															
603-49500-301	E		Auditing and Acct g Services		5,025	4,625	3,229	4,625	3,557	4,525	4,391	4,425	4,735	5,000	4,550	4,385	3,963	4,384	4,172
			Annual Financial Audit (12.5%)	$ 4,400															
			AUP (Agreed Upon Procedures)	$ 625															
603-49500-303	E		Engineering Fees		5,000	5,000	1,333	5,000	1,866	5,000	8,663	10,000	2,793	10,000	2,695	20,000	4,738	35,000	8,098
603-49500-305	E		Technology		2,490	2,020	2,000	1,690	1,663	1,470	1,464	1,180	1,364	1,017	1,389	924	953	560	894
			Verizon (2.3%)	$ 500															
			XBP Monthly eBill (10%)	$ 160															
			Caselle Annual Fee (10.05%)	$ 1,830															
603-49500-322	E		Postage		1,100	1,100	700	1,300	1,553	1,000	950	1,000	1,527	1,100	1,046	1,220	830	996	794
603-49500-351	E		Legal Notices Publishing		150	150	-	150	-	200	4	250	68	250	143	200	-	200	-
603-49500-361	E		General Liability Ins	280	280	280	274	300	278	330	296	340	312	300	318	260	272	346	273
603-49500-380	E		Utilities	3,000	3,000	3,000	1,469	3,400	2,982	4,400	2,938	5,400	3,263	4,900	3,846	4,710	4,800	4,321	4,648
603-49500-400	E		Ground Maintenance		500	500	-	500	-	2,500	-	2,500	-	5,000	5,920	10,000	-	15,000	-
603-49500-404	E		Repairs/Maint Machinery/Equip		20,000	20,000	10,720	20,000	22,156	25,000	14,836	22,000	29,498	6,500	18,693	5,900	7,977	5,330	8,662
603-49500-405	E		Depreciation (GENERAL)		95,000	95,000	52,500	90,000	75,183	81,000	86,358	75,000	86,358	70,000	72,869	41,000	73,452	45,000	62,905
603-49500-410	E		Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-
603-49500-417	E		Uniform Rentals		-	180	62	180	137	325	128	325	168	325	277	300	226	250	303
603-49500-433	E		Dues and Subscriptions		1,600	400	-	1,100	1,315	1,100	920	1,100	760	1,100	756	1,100	686	1,040	704
			MS4 Stormwater Permit	$ 400															
			MCSC Membership	$ 1,200															
603-49500-437	E		Other Miscellaneous		2,000	2,000	24	2,000	1	2,000	8	2,000	-	-	-	-	-	-	-
			Public Outreach Education	$ 2,000															
603-49500-495	E		Rain Garden		1,000	1,000	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	-	-
603-49500-500	E		Capital Expenditures		14,180	13,260	-	12,479	282	14,665	-	11,857	-	36,404	277	223,100	5,608	135,550	3,602
603-49500-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603-49500-700	E		Transfers (GENERAL)		25,780	-	-	15,500	15,500	16,920	16,920	1,829	1,829	-	-	65,000	65,000	-	-
			Contribution to General Fund (920) Capital Purchases	$ 25,780															
603		**TOTAL**	**STORM WATER FUND EXPENDITURES**	**5.12%**	**279,691**	**266,056**	**119,334**	**287,244**	**205,368**	**272,320**	**241,749**	**251,091**	**234,407**	**213,668**	**178,062**	**456,684**	**210,842**	**336,374**	**154,339**
603		**NET INCOME / (LOSS)**			**13,309**	**22,144**	**48,537**	**456**	**112,747**	**14,205**	**71,183**	**59,209**	**90,964**	**191,132**	**134,810**	**(70,534)**	**181,686**	**4,429**	**220,980**

Acct Number	Type	Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
603		NET CASH FLOW / (LOSS)		108,309	117,144	101,037	90,456	187,930	95,205	157,541	134,209	177,322	261,132	207,679	(29,534)	241,108	49,429	276,837

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
609			**MUNICIPAL LIQUOR FUND**																
609-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-33439	R		PERA Pension Other Revenue		-	-	-	-	(551)	-	7,086	-	28	-	1,410	-	388	-	561
609-34101	R		Rent Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-36200	R		Miscellaneous Revenues		-	-	-	-	91	-	-	-	-	-	60	-	1,000	-	243
609-36201	R		Refunds & Reimbursements			-	-	500	-	-	823	-	214	-	5,517	-	712	-	249
609-36202	R		Loan Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-36210	R		Interest Earnings		35,000	35,000	16,632	49,000	40,562	25,000	66,666	1,500	61,219	4,000	(8,062)	4,000	1,747	6,000	8,812
609-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-37811	R		Liquor Sales -Off Sale		2,276,000	2,276,000	1,228,633	2,276,000	2,113,855	2,042,000	2,145,385	1,804,000	2,078,772	1,422,635	1,856,204	1,029,670	1,380,092	975,904	1,282,972
609-37812	R		Beer Sales -Off Sale		2,784,000	2,784,000	1,388,501	2,784,000	2,410,603	2,726,000	2,519,061	2,425,000	2,542,050	2,256,636	2,478,145	1,669,770	2,136,813	1,538,361	2,088,277
609-37813	R		Wine Sales -Off Sale		695,000	695,000	332,142	695,000	618,082	664,000	626,373	621,000	634,256	428,722	603,503	302,990	404,009	302,147	381,693
609-37814	R		Cannabis Sales -Off Sale		240,000	200,000	157,746	26,000	259,038	60,000	169,772	-	24,096	-	-	-	-	-	-
609-37815	R		Other Merchandise -Off Sale		303,000	303,000	149,970	303,000	271,348	294,000	278,849	241,000	276,785	230,931	267,190	167,810	211,849	162,136	202,184
609-37816	R		Ice Sales		26,000	26,000	12,026	26,000	21,044	23,000	20,550	25,000	23,727	21,865	21,280	17,600	23,903	19,436	22,441
609-37840	R		Cash Over - (Short)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-37841	R		Refunds		250	250	166	500	48	-	322	-	408	(4,500)	606	(4,000)	498	(3,820)	(2,300)
609-37842	R		NSF Checks		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-37843	R		Bank Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-37844	R		Error Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-37845	R		Display Revenue		150	150	150	150	150	150	150	-	150	-	150	-	-	-	-
609-39102	R		Sale of Property		-	-	-	-	-	-	-	-	-	-	-	-	397,150	-	-
609-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-39201	R		Transfer from General Fund		25,765	25,765	12,883	25,765	(0)	25,765	-	25,765	0	25,765	-	25,765	-	79,384	-
609-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609		**TOTAL**	**MUNICIPAL LIQUOR FUND REVENUES**	**0.63%**	**6,385,165**	**6,345,165**	**3,298,848**	**6,185,915**	**5,734,269**	**5,859,915**	**5,835,037**	**5,143,265**	**5,641,706**	**4,386,054**	**5,226,002**	**3,213,605**	**4,558,160**	**3,079,548**	**3,985,132**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
609			**MUNICIPAL LIQUOR FUND**																
609-49750-100	E		Wages & Salaries General		312,600	301,400	145,775	295,500	288,749	278,500	281,961	226,900	253,848	250,206	206,486	214,599	155,409	203,387	168,390
609-49750-101	E		Part Time Salaries and Wages		128,300	124,700	62,663	117,800	107,014	113,900	98,858	110,000	106,730	21,848	110,963	51,435	100,096	43,782	73,255
609-49750-102	E		Full-Time Employees OT		-	-	9,158	-	15,781	-	13,331	-	12,397	-	12,636	-	19,136	-	6,834
609-49750-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-49750-105	E		Labor Credit - Work for Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-49750-108	E		Wages & Salaries Admin		64,000	62,900	24,641	62,300	58,355	59,400	60,849	53,100	26,056	50,362	53,109	47,151	50,387	50,349	48,788
609-49750-112	E		Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-	156	7,700	7,684
609-49750-120	E		Employer Contrib Ret General		66,800	64,600	40,483	62,200	56,818	59,100	54,392	50,300	49,307	40,560	46,315	40,304	42,381	37,446	37,470
609-49750-128	E		Employer Contrib Ret Admin		9,700	9,600	5,310	9,500	8,504	9,000	8,738	8,100	8,477	7,658	7,459	7,172	6,274	7,656	6,462
609-49750-129	E		Pension Expense		-	-	-	-	(16,996)	-	6,267	-	14,138	-	35,149	-	(13,494)	-	9,600
609-49750-130	E		Employer Paid Ins General		90,400	102,000	66,418	95,200	90,217	97,200	93,375	79,500	83,372	65,715	75,168	51,807	51,693	47,821	48,797
609-49750-138	E		Employer Paid Ins Admin		15,500	14,400	9,747	13,500	12,329	13,800	13,305	13,000	12,586	10,722	11,604	9,123	6,908	8,399	6,843
609-49750-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	371	-	878	-	-	-	-	-	-	-	78
609-49750-150	E		OPEB Expense		-	-	-	-	9,503	-	15,257	-	(2,359)	-	1,252	-	1,871	-	(5,051)
609-49750-151	E		Worker s Comp Insurance		7,100	15,800	8,694	13,400	11,537	18,900	10,883	14,800	14,973	21,041	14,210	12,785	16,277	13,655	13,926
609-49750-155	E		Family and Medical Leave		2,222	1,858	1,161												
609-49750-200	E		Office Supplies (GENERAL)		2,000	2,000	920	2,000	1,928	2,000	1,583	2,000	1,380	4,000	7,481	4,600	7,411	5,500	5,775
609-49750-208	E		Training and Instruction		4,450	4,450	1,076	2,775	1,435	2,775	2,048	2,675	2,554	2,375	1,923	1,875	-	2,480	3
			MMBA Conference	$ 3,300															
			Alcohol/Food/Wine Server Training	$ 500															
			Regional Meeting/Misc Training	$ 650															
609-49750-210	E		Operating Supplies		10,000	10,000	2,778	10,000	7,739	10,000	8,999	8,000	8,069		-				
609-49750-251	E		Liquor For Resale	1,600,100	1,600,100	1,600,100	833,403	1,600,100	1,413,784	1,392,000	1,555,309	1,255,400	1,461,273	983,300	1,265,428	709,460	1,001,648	676,149	875,425
609-49750-252	E		Beer For Resale	2,199,500	2,199,500	2,199,500	1,064,420	2,199,500	1,872,075	2,102,700	1,959,685	1,843,000	2,008,632	1,701,700	1,911,526	1,281,990	1,641,318	1,162,895	1,597,858
609-49750-253	E		Wine For Resale	456,700	456,700	456,700	204,661	456,700	389,065	396,500	423,230	413,000	417,105	288,500	360,461	196,900	296,802	203,829	245,646
609-49750-254	E		Cannabis For Resale	160,000	160,000	150,000	99,323	19,000	170,323	43,000	118,809	-	15,113	-	-	-	-	-	-
609-49750-257	E		Ice For Resale	14,100	14,100	14,100	6,643	14,100	12,356	13,000	13,082	11,800	12,919	10,100	11,858	8,350	12,346	9,084	10,824
609-49750-259	E		Other For Resale	196,300	196,300	196,300	87,934	196,300	160,529	184,400	166,429	173,800	179,238	170,500	167,637	120,390	147,827	120,585	144,718
609-49750-260	E		Hauling	22,500	22,600	22,600	12,180	22,500	20,191	22,100	20,684	21,600	20,514	14,300	20,118	10,400	15,914	10,259	12,416
609-49750-300	E		Professional Srvs (GENERAL)		980	960	936	940	379	850	1,123	900	716	1,100	1,245	492	1,774	1,071	620
			Safety Training (12.5%)	$ 330															
			Miscellaneous	$ 650															
609-49750-301	E		Auditing and Acct g Services		5,025	4,625	3,229	4,625	3,557	4,525	4,391	4,425	4,735	5,000	4,550	4,385	3,963	4,384	4,172
			Annual Financial Audit (12.5%)	$ 4,400															
			AUP (Agreed Upon Procedures)	$ 625															
609-49750-305	E		Technology		13,985	12,580	7,806	12,359	9,624	11,280	10,187	11,660	7,881	9,626	10,402	5,907	11,309	4,816	6,071
			WB IT Solutions (10%)	$ 5,510															
			Laserfiche Support (10%)	$ 400															
			Revize (5.0%)	$ 280															
			ESRI - GIS MAPPING (10%)	$ 155															
			Mtg Packet Mgmt Software (10%)	$ 480															
			Caselle Annual Fee (7.15%)	$ 1,430															
			City Hive Subscription	$ 1,200															
			RITE POS Subscription	$ 4,320															
			Pagefreezer (10%)	$ 210															
609-49750-320	E		Communications (GENERAL)		4,200	4,100	2,461	4,400	4,744	4,400	4,165	3,720	4,187	2,341	2,277	2,308	3,336	2,233	2,367
			Verizon (3.2%)	$ 700															
			Liquor Store Phone System	$ 900															
			Internet	$ 2,600															

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
609-49750-322	E		Postage		-	-	-	-	31	-	-	-	-	-	-	-	23	-	-
609-49750-340	E		Advertising		15,000	15,000	8,300	15,000	9,059	13,000	10,774	13,000	10,633	8,730	7,111	7,000	5,980	7,370	4,771
609-49750-351	E		Legal Notices Publishing		1,000	1,000	72	1,000	-	1,000	-	1,000	299	500	973	500	1,713	500	934
609-49750-361	E		General Liability Ins	9,910	9,910	9,910	9,755	10,670	9,900	10,800	10,660	8,590	10,001	3,600	8,022	3,300	3,484	3,292	3,369
609-49750-364	E		Dram Shop	8,000	8,000	5,600	7,456	5,340	5,594	5,190	5,338	4,400	4,714	3,800	3,993	3,140	3,647	3,395	2,988
609-49750-380	E		Utilities	24,400	24,400	24,400	12,229	24,100	23,584	27,000	23,527	27,600	23,265	27,600	25,019	15,100	19,118	15,049	14,827
609-49750-400	E		Ground Maintenance		1,000	1,000	-	1,000	-	750	339	300	13	300	463	300	75	375	125
609-49750-401	E		Maint & Repairs - Bldgs.		8,310	8,310	2,950	8,310	8,090	6,580	11,147	6,580	8,983	4,910	6,913	3,860	4,731	3,596	5,211
			Cleaning Services	$ 950															
			Rug Service	$ 2,800															
			Garbage/Recycling Services	$ 2,060															
			Miscellaneous	$ 2,500															
609-49750-404	E		Repairs/Maint Machinery/Equip		2,800	3,000	-	3,000	817	2,000	996	2,500	508	2,500	2,132	3,500	28	3,750	1,251
			Auto Expense (20% From Admin)	$ 300															
			Miscellaneous	$ 2,500															
609-49750-405	E		Depreciation (GENERAL)		75,000	75,000	43,750	75,000	70,909	87,500	70,674	75,000	70,675	20,000	583	21,245	18,928	23,000	20,034
609-49750-431	E		Over/Short		-	-	(112)	-	65	-	(303)	-	(769)	-	64	-	(72)	-	56
609-49750-433	E		Dues and Subscriptions		6,970	6,920	8,579	6,855	5,348	4,270	3,944	4,210	3,091	3,060	3,106	3,060	2,554	2,010	2,112
			MMBA	$ 5,700															
			Cannabis Registration	$ 650															
			Buyer's Card MOOFSL	$ 20															
			Music License (ASCAP) & Streaming (63%)	$ 450															
			Tobacco License	$ 150															
609-49750-437	E		Other Miscellaneous		750	750	(41)	750	446	750	1,666	350	617	-	1,735	-	-	-	-
609-49750-438	E		Bank Charges	116,400	116,400	116,400	72,122	107,400	113,614	97,200	101,253	96,000	93,384	69,500	84,545	50,960	68,544	43,000	68,983
609-49750-443	E		Check Recovery Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-49750-490	E		Donations-Organizations		-	-	-	-	(3,210)	-	-	-	(1)	-	(498)	-	-	-	-
609-49750-493	E		Alarm System		2,000	2,000	2,111	2,000	1,186	2,500	1,090	2,000	779	500	2,488	1,120	871	1,144	1,389
609-49750-500	E		Capital Expenditures		-	812	-	38,763	4,130	1,750	(157)	8,650	7,032	-	-	-	-	8,360	3,635
609-49750-501	E		Replacement Fund		2,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-49750-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
609-49750-601	E		Debt Srv Bond Principal		205,000	200,000	-	195,000	-	190,000	-	190,000	-	155,000	-		-		
609-49750-611	E		Bond Interest		44,700	48,700	24,350	52,600	52,427	56,400	56,231	60,200	60,031	94,774	63,114		34,337		
609-49750-620	E		Fiscal Agent s Fees		1,800	1,800	2,000	1,800	2,000	1,800	1,800	1,800	1,800		1,800				
609-49750-621	E		Bond Discount		-	-	-	-	-	-	-	-	-	-	-		58,553		
609-49750-720	E		Operating Transfers		500,000	500,000	250,000	420,000	420,000	533,745	533,745	420,000	420,000	350,000	350,000	350,000	747,150	350,000	350,000
609		**TOTAL**	**MUNICIPAL LIQUOR FUND EXPENDITURES**	**0.26%**	**6,412,528**	**6,395,875**	**3,145,339**	**6,183,287**	**5,433,898**	**5,881,565**	**5,780,542**	**5,229,860**	**5,438,898**	**4,405,728**	**4,900,821**	**3,244,518**	**4,550,405**	**3,088,321**	**3,808,655**
609		**NET INCOME / (LOSS)**			**(27,363)**	**(50,710)**	**153,508**	**2,628**	**300,371**	**(21,650)**	**54,495**	**(86,595)**	**202,808**	**(19,674)**	**325,182**	**(30,913)**	**7,756**	**(8,773)**	**176,477**
609		**NET CASH FLOW / (LOSS)**			**47,637**	**24,290**	**197,258**	**77,628**	**363,787**	**65,850**	**146,693**	**(11,595)**	**285,262**	**326**	**362,166**	**(9,668)**	**15,061**	**14,227**	**201,060**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
614			**CITY TECHNOLOGY IMPROVEMENT**																
614-33621	R		Cable Franchise Fee		19,890	20,500	9,826	20,500	18,186	23,400	19,251	26,900	22,723	28,090	25,029	27,810	26,366	-	26,141
614-36210	R		Interest Earnings	100	100	100	395	100	951	250	510	100	86	100	(87)	100	4	-	123
614		**TOTAL**	**CITY TECHNOLOGY REVENUES**	**-2.96%**	**19,990**	**20,600**	**10,220**	**20,600**	**19,137**	**23,650**	**19,761**	**27,000**	**22,809**	**28,190**	**24,942**	**27,910**	**26,370**	**-**	**26,264**
614			**CITY TECHNOLOGY IMPROVEMENT**																
614-49845-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614-49845-207	E		Computer Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614-49845-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614-49845-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614-49845-500	E		Capital Expenditures		27,408	9,569	7,641	8,897	10,208	16,300	15,273	26,773	10,585	27,779	46,394	22,695	24,375	-	23,122
614-49845-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614		**TOTAL**	**CITY TECHNOLOGY EXPENDITURES**	**186.42%**	**27,408**	**9,569**	**7,641**	**8,897**	**10,208**	**16,300**	**15,273**	**26,773**	**10,585**	**27,779**	**46,394**	**22,695**	**24,375**	**-**	**23,122**
614		**NET INCOME / (LOSS)**			**(7,418)**	**11,031**	**2,580**	**11,703**	**8,929**	**7,350**	**4,488**	**227**	**12,224**	**411**	**(21,452)**	**5,215**	**1,995**	**-**	**3,143**
920			**CAPITAL MAINTENANCE/REPLACEMENT**																
920-31000	R		General Property Taxes	$ 333,800	333,800	401,700	200,850	390,000	390,000	360,000	360,000	177,500	177,500	451,900	451,900	438,700	438,700	-	256,000
920-33418	R		Muni State Aid St Maintenance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-36100	R		Special Assessments	$ 80,000	80,000	-	-	-	1,234	-	1,345	-	17,483	-	6,624	-	11,708	-	12,579
920-36201	R		Refunds & Reimbursements		-	-	-	-	-	-	-	-	400	-	-		-		-
920-36210	R		Interest Earnings		8,900	7,800	8,053	15,200	23,610	4,000	27,805	700	51,803	9,600	1,812	7,200	11	-	12,010
920-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-	12,950	-	-	-	(685)	-	4,522
920-39102	R		Sale of Property		2,000	2,000	-	122,000	15,200	122,000	18,277	122,000	2,235	122,000	-	122,000	1,350	-	1,325
920-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-39203	R		Transfer from Other Fund	77,340	77,340	-	-	46,500	46,500	264,502	280,398	36,702	36,702	116,556	195,599	-	397,150	-	-
920		**TOTAL**	**CAPITAL IMPROVEMENT REVENUES**	**22.00%**	**502,040**	**411,500**	**208,903**	**573,700**	**476,545**	**750,502**	**687,825**	**336,902**	**299,073**	**700,056**	**655,934**	**567,900**	**848,233**	**-**	**286,436**
920			**CAPITAL MAINTENANCE/REPLACEMENT**																
920-41110-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	46	-	-	-	-	-	-
920-41110-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	6,865	6,865	1,648	-	-	-
920-41200-500	E		Capital Expenditures			-	-	8,000	-	-	-	-	-	8,000	-		6,902		
920-41500-300	E		Professional Srvs (GENERAL)			-	-	1,032	747	-	2	-	4	-	5	-	6	-	10
920-41500-500	E		Capital Expenditures		1,095	1,063	-	1,032	-	-	11,610	839	30,894	25,815	-	-	709	-	58
920-41910-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-41941-500	E		Capital Expenditures		53,067	36,896	-	42,986	13,327	-	175,292	-	1,374,446	30,838	18,804	4,150	1,195	-	31,257
920-42110-500	E		Capital Expenditures		241,560	122,199	126,071	133,534	124,862	280,234	272,976	343,950	321,125	13,277	83,376	71,585	1,577,386	-	84,593
920-42401-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-43010-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-43100-500	E		Capital Expenditures		180,635	62,839	63,830	112,102	238,424	725,324	558,219	177,936	8,298	331,122	20,971	16,409	5,720	-	56,686
920-43160-500	E		Capital Expenditures		21,716	19,839	13,899	22,721	2,341	10,927	25,190	21,311	-	20,459	17,558	18,487	22,826	-	240
920-43210-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-45186-500	E		Capital Expenditures		10,858	1,845	69,966	65,792	33,358	-	-	6,753	19,425	5,584	33,147	47,286	28,774	-	-
920-45200-500	E		Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-45300-500	E		Capital Expenditures		30,124	59,280	7,554	79,024	8,197	7,500	46,637	93,447	84,608	44,560	23,623	468,425	293,803	-	26,500
920-49110-720	E		Operating Transfers		-	-	-	-	-	8,300	8,300	6,300	6,300	-	-	-	-	82,026	82,026
920		**TOTAL**	**CAPITAL IMPROVEMENT EXPENDITURES**	**77.34%**	**539,055**	**303,961**	281,320	**466,223**	**421,256**	**1,032,285**	**1,098,226**	**650,536**	**1,845,144**	**486,520**	**204,349**	**627,990**	**1,937,321**	**82,026**	**281,370**
920		**NET INCOME / (LOSS)**			**(37,015)**	**107,539**	**(72,417)**	**107,477**	**55,289**	**(281,783)**	**(410,401)**	**(313,634)**	**(1,546,072)**	**213,536**	**451,585**	**(60,090)**	**(1,089,087)**	**(82,026)**	**5,066**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
929			**2010B GO IMPR REFUNDING BONDS**																
929-31000	R		General Property Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000
929-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929-33403	R		LGA-Market Value Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929-36100	R		Special Assessments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929-36210	R		Interest Earnings		-	-	-	-	-	-	-	-	-	-	(726)	-	244	-	11,714
929-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929		**TOTAL**	**2010B GO IMPR BOND REVENUES**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(726)**	**-**	**244**	**-**	**96,714**
929			**2010B GO IMPR REFUNDING BONDS**																
929-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	-	-	400	156	-	382
929-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	-	-	-	-	-	-	375,000	375,000	-	365,000
929-47000-611	E		Bond Interest		-	-	-	-	-	-	-	-	-	-	-	12,000	12,000	-	22,950
929-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	-	-	-	-	500	-	-	495
929		**TOTAL**	**2010B GO IMPR BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**387,900**	**387,156**	**-**	**388,827**
929		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(726)**	**(387,900)**	**(386,912)**	**-**	**(292,113)**
930			**2011A IMPROVEMENT BOND**																
930-31000	R		General Property Taxes		-	-	-	-	-	-	-	-	-	-	-	9,367	9,367	-	7,805
930-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930-33403	R		LGA-Market Value Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930-33419	R		Municipal State Aid Construct.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930-36100	R		Special Assessments		-	-	-	-	-	-	-	-	-	-	706	-	16,166	-	17,348
930-36210	R		Interest Earnings		-	-	-	-	-	-	-	-	-	250	(468)	1,000	(30)	-	1,687
930-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	41,050	41,050	39,860	39,860	-	40,807
930-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND REVENUES**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**41,300**	**41,289**	**50,227**	**65,363**	**-**	**67,648**
930			**2011A IMPROVEMENT BOND**																
930-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-	-	500	-	500	189	-	418
930-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	-	-	-	-	90,000	90,000	85,000	85,000	-	85,000
930-47000-611	E		Bond Interest		-	-	-	-	-	-	-	-	-	1,215	1,215	3,578	3,578	-	5,681
930-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	-	-	500	-	500	495	-	495
930-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**92,215**	**91,215**	**89,578**	**89,262**	**-**	**91,594**
930		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(50,915)**	**(49,926)**	**(39,351)**	**(23,899)**	**-**	**(23,947)**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2027 Budget	2026 Budget	2026 YTD	2025 BUDGET	2025 ACTUAL	2024 BUDGET	2024 ACTUAL	2023 BUDGET	2023 ACTUAL	2022 BUDGET	2022 ACTUAL	2021 BUDGET	2021 ACTUAL	2020 BUDGET	2020 ACTUAL
931			**2021A GO TAX ABATEMENT BONDS**																
931-31000	R		General Property Taxes	$ 216,930	216,930	204,960	102,480	203,385	203,385	201,705	201,705	210,630	210,630	223,821	223,821	222,036	222,036	-	225,501
931-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
931-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
931-36210	R		Interest Earnings		500	500	1,536	6,400	7,097	500	8,200	100	8,043	500	(1,919)	1,000	(102)	-	1,230
931-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-	-	-	-	1,445,000	-	-
931		**TOTAL**	**2021A GO ABATEMENT BOND REVENUES**	**5.83%**	**217,430**	**205,460**	**104,016**	**209,785**	**210,482**	**202,205**	**209,905**	**210,730**	**218,673**	**224,321**	**221,902**	**223,036**	**1,666,934**	**-**	**226,731**
931			**2021A GO TAX ABATEMENT BONDS**																
931-47000-300	E		Professional Srvs (GENERAL)		500	500	606	500	-	450	488	400	488	400	446	400	42,985	-	382
931-47000-601	E		Debt Srv Bond Principal		180,000	175,000	175,000	170,000	170,000	175,000	175,000	165,000	165,000	165,000	1,640,000	165,000	165,000	-	160,000
931-47000-611	E		Bond Interest		13,400	16,950	16,950	20,400	20,400	23,850	23,850	27,250	27,250	44,813	41,294	48,113	48,113	-	51,363
931-49008-520	E		Buildings and Structures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
931-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
931		**TOTAL**	**2021A GO ABATEMENT BOND EXPENDITURES**	**0.75%**	**193,900**	**192,450**	**192,556**	**190,900**	**190,400**	**199,300**	**199,338**	**192,650**	**192,738**	**210,213**	**1,681,740**	**213,513**	**256,097**	**-**	**211,745**
931		**NET INCOME / (LOSS)**			**23,530**	**13,010**	**(88,540)**	**18,885**	**20,082**	**2,905**	**10,568**	**18,080**	**25,936**	**14,108**	**(1,459,838)**	**9,523**	**1,410,837**	**-**	**14,986**
932																			
932-31000	R		General Property Taxes		-	-	-	-	-	-	-	48,337	48,337	49,329	49,329	50,227	50,227	-	51,006
932-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932-36210	R		Interest Earnings		-	-	-	-	0	250	707	100	1,492	125	59	200	(31)	-	179
932-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND REVENUES**		**-**	**-**	**-**	**-**	**0**	**250**	**707**	**48,437**	**49,829**	**49,454**	**49,388**	**50,427**	**50,196**	**-**	**51,185**
932			**2014B GO IMPROVEMENTS BONDS**																
932-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	450	488	400	488	400	446	400	156	-	382
932-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	45,000
932-47000-611	E		Bond Interest		-	-	-	-	-	518	518	1,510	1,508	2,408	2,408	3,206	3,206	-	3,904
932-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	80	-	101	-	112	-	-	-	-
932-47000-621	E		Bond Discount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
932-47000-720	E		Operating Transfers		-	-	-	-	0	-	15,896	-	-	-	-	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**0**	**45,968**	**61,981**	**46,910**	**47,096**	**47,808**	**47,965**	**48,606**	**48,363**	**-**	**49,286**
932		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**(0)**	**(45,718)**	**(61,274)**	**1,527**	**2,733**	**1,646**	**1,423**	**1,821**	**1,834**	**-**	**1,899**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
ESTIMATED MARKET VALUE	349,910,300	393,506,500	445,145,700	492,204,600	547,181,700	682,225,000	814,115,000	859,234,500	908,313,000	961,246,000
TAXABLE MARKET VALUE	307,029,200	348,917,200	400,889,400	449,102,700	504,190,700	644,489,800	728,927,000	754,049,700	795,695,900	850,920,700
% CHANGE FROM PRIOR	14.44%	13.64%	14.90%	12.03%	12.27%	27.83%	13.10%	3.45%	5.52%	6.94%
OVERALL CLASS RATE	1.13%	1.12%	1.11%	1.10%	1.11%	1.09%	1.09%	1.09%	1.10%	1.10%
TAX CAPACITY	3,478,309	3,919,126	4,459,836	4,958,400	5,577,637	7,011,455	7,916,934	8,236,673	8,733,476	9,345,552
TAX INCREMENT CAPTURED	11,246	13,139	12,273	12,706	16,340	16,700	4,678	16,500	41,448	32,402
ADJUSTED TAX CAPACITY	3,467,063	3,905,987	4,447,563	4,945,694	5,561,297	6,994,755	7,912,256	8,131,385	8,692,028	9,313,150
GENERAL FUND LEVY (101)	**2,172,468**	**1,817,814**	**1,828,826**	**1,880,700**	**2,150,000**	**2,805,000**	**2,502,342**	**2,463,718**	**2,432,253**	**2,765,165**
CAPITAL MAINT. LEVY (920)			**256,000**	**438,700**	**451,900**	**177,500**	**360,000**	**390,000**	**401,700**	**333,800**
STREET CONST. LEVY (425)			**163,000**	**286,500**	**295,000**	**307,000**	**319,000**	**409,000**	**425,000**	**442,000**
EDA LEVY (108)	**56,327**	**62,565**	**79,802**	**86,201**	**98,038**	**122,375**	**147,599**	**137,491**	**142,423**	**109,538**
ABATEMENT LEVY (101)			**24,066**	**13,432**	**13,763**	**14,112**	**13,925**	**11,868**	**9,126**	**6,238**
931 - 2021A TAX ABATEMENT	221,616	223,611	225,501	222,036	223,821	210,630	201,705	203,385	204,960	216,930
932 - 2014B GO BOND	52,259	51,692	51,006	50,227	49,329	48,337				
DEBT SERVICE LEVY	**530,936**	**534,212**	**369,312**	**281,630**	**273,150**	**258,967**	**201,705**	**203,385**	**204,960**	**216,930**
TOTAL LEVY	**2,759,731**	**2,414,591**	**2,721,006**	**2,987,163**	**3,281,851**	**3,684,954**	**3,544,571**	**3,615,462**	**3,615,462**	**3,873,671**
% CHANGE FROM PRIOR	6.65%	-12.51%	12.69%	9.78%	9.87%	12.28%	-3.81%	2.00%	0.00%	7.14%
$ CHANGE FROM PRIOR	$ 172,170	$ (345,140)	$ 306,415	$ 266,157	$ 294,688	$ 403,103	$ (140,383)	$ 70,891	$ 0	$ 258,209
CERTIFIED TAX RATE	**79.599%**	**61.818%**	**61.180%**	**60.399%**	**59.012%**	**52.682%**	**44.798%**	**44.463%**	**41.595%**	
TAX RATE	79.599%	61.818%	61.180%	60.399%	59.012%	52.682%	44.798%	44.463%	41.595%	41.594%
% CHANGE FROM PRIOR	-7.37%	-22.34%	-1.03%	-1.28%	-2.30%	-10.73%	-14.96%	-0.749%	-6.45%	0.00%

AGENDA ITEM NO. K.4

MEMO

To:	**Mayor Luke Merrill and Members of City Council**
From:	Stephanie Hillesheim, Community Development Director
Date:	September 15, 2026
Subject:	Resolution to Consider Approving a Revised Site and Landscaping Plan for Centennial Apartments

Background:

Construction at Centennial Apartments is nearing completion, with final site work and landscaping currently underway.

As part of the original approved site plan, the developer proposed planting over 120 new trees across the property in addition to preserving existing trees on-site. For context, Section 20 of the City's Subdivision Ordinance requires a minimum tree preservation/planting threshold of 20 trees for a development of this scope.

The developer is requesting approval of a revised site and landscaping plan. The updated plan details the final layout and distribution of the tree plantings and site landscaping.

The complete revised plan and supporting graphics are included for your review.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Consider Approving a Revised Site and Landscaping Plan for Centennial Apartments
- Centennial Apartments Tree Plan Updated

RESOLUTION 2026-XXX

APPROVING A REVISED SITE AND LANDSCAPING PLAN FOR CENTENNIAL APARTMENTS

WHEREAS, Carroll Holdings, LLC previously received approval for a Site Plan Review and Zoning Map Amendment for a 28-unit apartment building located on Parcel IDs 16.030.0600 and 16.030.0700 via Resolution 2025-159; and,

WHEREAS, Carroll Holdings, LLC has submitted a request for approval of a revised site and landscaping plan as the project nears completion; and,

WHEREAS, the revised landscaping plan meets the city's subdivision ordinance tree preservation requirement of 20 trees, in addition to existing trees preserved on site; and,

WHEREAS, the City of Isanti Planning Commission reviewed the revised plan at its regular meeting on September 15, 2026, and recommended approval; and,

WHEREAS, the City Council of the City of Isanti has reviewed the revised site and landscaping plan submitted for the development;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA, that the requested revised site and landscaping plan for Centennial Apartments is hereby approved, subject to compliance with all applicable requirements and conditions contained in Resolution 2025-159, the City Engineer's Memorandum, and the Zoning Ordinance.

This resolution was duly adopted by the Isanti City Council this 15th day of September 2026.

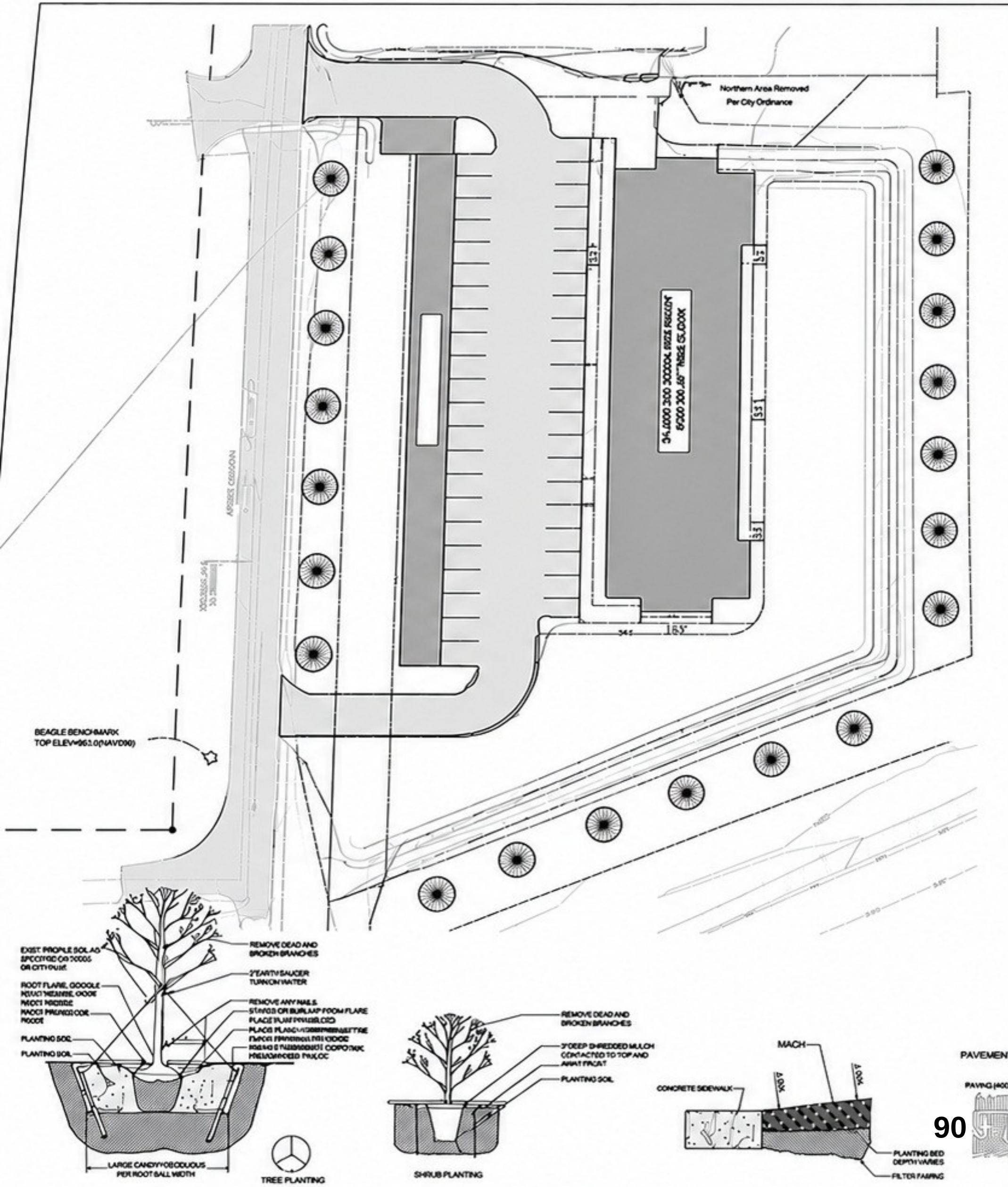
____

Mayor Luke Merrill

Attest:

____

Jaden Strand
City Clerk/Deputy HR Director


Northern Area Removed
Per City Ordinance
BEAGLE BENCHMARK
REMOVE DEAD AND
BROKEN BRANCHES
PLANTING SOIL
LARGE CANDY/DECIDUOUS
PER ROOT BALL WIDTH
TREE PLANTING
REMOVE DEAD AND
BROKEN BRANCHES
PLANTING SOIL
SHRUB PLANTING
MACH
CONCRETE SIDEWALK
PLANTING BED
DEPTH VARIES
PAVEMEN

AGENDA ITEM NO. L.1

MEMO

To:	**Mayor Luke Merrill and Members of City Council**
From:	Pam Dahlheimer, Assistant Finance Director
Date:	September 15, 2026
Subject:	Payroll in the Amount of $152,302.21 and Accounts Payable in the Amount of $1,130,202.36

Background:
AP and Payroll are attached.

Request:
Staff is requesting action on this item.

Attachment(s):
- 9.11.2026 Payroll Period
- AP260901
- AP260902

City of Isanti

Gross Payroll	131,450.41
Social Security & Medicare	7,108.41
Public Employees Retirement	13,743.39
Total City Expense	152,302.21

Pay Date 9/11/2026

Pay Period 19 (8/23/26-9/5/26)

GL Period	Check Issue Date	Vendor Number	Payee	Check GL Account	Amount
26-Sep	9/1/2026	3958	ANDERSON, PAUL	601-20200	2.24
26-Sep	9/1/2026	2030	ARTISAN BEER COMPANY	609-20200	958.73
26-Sep	9/1/2026	9	BERNICKS PEPSI-COLA	609-20200	4,161.96
26-Sep	9/1/2026	1500	BOLTON & MENK INC	601-20200	60,096.15
26-Sep	9/1/2026	2319	BREAKTHRU BEVERAGE MN WINE & SPIRITS LLC	609-20200	7,136.65
26-Sep	9/1/2026	3083	CLOSING HUB	601-20200	136.38
26-Sep	9/1/2026	2578	CORE & MAIN	601-20200	563.44
26-Sep	9/1/2026	1472	CRAWFORDS EQUIPMENT INC	920-20200	73.26
26-Sep	9/1/2026	918	CRYSTAL SPRINGS ICE	609-20200	365.07
26-Sep	9/1/2026	8	DAHLHEIMER DISTRIBUTING CO	609-20200	23,476.12
26-Sep	9/1/2026	912	FASTENAL COMPANY	920-20200	208.14
26-Sep	9/1/2026	3959	HEIDEBRINK, ZACHARY & SERENA	601-20200	268.79
26-Sep	9/1/2026	3706	INSIGHT BREWING COMPANY LLC	609-20200	475.65
26-Sep	9/1/2026	114	ISANTI COUNTY RECORDER	505-20200	46
26-Sep	9/1/2026	7	JOHNSON BROTHERS LIQUOR CO	609-20200	7,968.32
26-Sep	9/1/2026	5	KAWALEK TRUCKING	609-20200	258
26-Sep	9/1/2026	3938	M AMUNDSON CIGAR & CANDY CO	609-20200	1,157.63
26-Sep	9/1/2026	3937	MARKEN MATERIALS	920-20200	683
26-Sep	9/1/2026	3117	MAVERICK WINE LLC	609-20200	2,750.80
26-Sep	9/1/2026	17	MCDONALD DISTRIBUTING CO	609-20200	1,378.00
26-Sep	9/1/2026	3960	METRO TITLE SERVICES	601-20200	58.76
26-Sep	9/1/2026	2978	MILBANK WINWATER WORKS	601-20200	4,184.16
26-Sep	9/1/2026	2208	MINNESOTA EQUIPMENT INC	101-20200	329.37
26-Sep	9/1/2026	329	MN RURAL WATER ASSN	601-20200	425
26-Sep	9/1/2026	2080	MVTL LABORATORIES INC	602-20200	268.41
26-Sep	9/1/2026	3122	NEW FRANCE WINE COMPANY	609-20200	487
26-Sep	9/1/2026	3874	OXFORD STREET MERCHANTS	609-20200	319
26-Sep	9/1/2026	2288	PARTNERS TITLE	601-20200	159.35
26-Sep	9/1/2026	617	PAUSTIS WINE COMPANY	609-20200	2,396.25
26-Sep	9/1/2026	3875	PEMBER COMPANIES INC	601-20200	271,470.67
26-Sep	9/1/2026	44	PHILLIPS WINE & SPIRITS INC	609-20200	1,892.92
26-Sep	9/1/2026	1414	READY WATT ELECTRIC	101-20200	2,220.00
26-Sep	9/1/2026	2341	RED BULL DISTRIBUTION CO INC	609-20200	160.74
26-Sep	9/1/2026	2396	SOUTHERN GLAZERS OF MN	609-20200	12,386.34
26-Sep	9/1/2026	1290	THE AMBLE GROUP	101-20200	276.47
26-Sep	9/1/2026	3820	TRAUT COMPANIES	601-20200	414,052.65
26-Sep	9/1/2026	3125	UNCOMMON LOON BREWING CO	609-20200	264
26-Sep	9/1/2026	3714	VESTIS	101-20200	816.91
26-Sep	9/1/2026	42	VIKING COCA-COLA BOTTLING CO	609-20200	268.6
26-Sep	9/1/2026	4	WATSON CO INC	609-20200	351.06
				AP260901 Total	824,951.99

KEY
Early Release
ACH Payment
Hold - Do not mail

Dated: ____________________

Mayor: ____________________

City Council: ____________________

KEY
Early Release
ACH Payment
Hold - Do not mail

GL Period	Check Issue Date	Vendor Number	Payee	Check GL Account	Amount
26-Sep	9/10/2026	1898	ABSOLUTE PORTABLE RESTROOMS	101-20200	1,050.00
26-Sep	9/10/2026	1231	ACE SOLID WASTE INC	101-20200	1,566.76
26-Sep	9/10/2026	3291	ALPHA TRAINING & TACTICS LLC & SALES	101-20200	883.68
26-Sep	9/10/2026	2863	AMAZON CAPITAL SERVICES	108-20200	22.68
26-Sep	9/10/2026	2030	ARTISAN BEER COMPANY	609-20200	887.35
26-Sep	9/10/2026	53	BELLBOY CORPORATION	609-20200	4,763.60
26-Sep	9/10/2026	9	BERNICKS PEPSI-COLA	609-20200	2,956.81
26-Sep	9/10/2026	1500	BOLTON & MENK INC	602-20200	6,609.00
26-Sep	9/10/2026	2319	BREAKTHRU BEVERAGE MN WINE & SPIRITS LLC	609-20200	828.05
26-Sep	9/10/2026	2487	CAPITOL BEVERAGE SALES	609-20200	6,989.12
26-Sep	9/10/2026	3459	CARROLL HOLDINGS	505-20200	20,000.00
26-Sep	9/10/2026	1629	CITY OF ISANTI	101-20200	9,350.17
26-Sep	9/10/2026	120	CONNEXUS ENERGY	101-20200	16,710.48
26-Sep	9/10/2026	120	CONNEXUS ENERGY	601-20200	8,525.43
26-Sep	9/10/2026	1472	CRAWFORDS EQUIPMENT INC	101-20200	59.41
26-Sep	9/10/2026	918	CRYSTAL SPRINGS ICE	609-20200	390.19
26-Sep	9/10/2026	8	DAHLHEIMER DISTRIBUTING CO	609-20200	28,608.90
26-Sep	9/10/2026	2992	EARTHLINK	101-20200	824.95
26-Sep	9/10/2026	2933	ELAN FINANCIAL SERVICES	101-20200	5,099.95
26-Sep	9/10/2026	912	FASTENAL COMPANY	602-20200	537.82
26-Sep	9/10/2026	2852	FIDELITY SECURITY LIFE INSURANCE CO	861-20200	170.17
26-Sep	9/10/2026	3069	FIRST RATE OUTDOORS LLC	101-20200	150
26-Sep	9/10/2026	2830	GDO LAW	101-20200	4,083.33
26-Sep	9/10/2026	134	GOPHER STATE ONE-CALL INC	601-20200	120.15
26-Sep	9/10/2026	160	HAWKINS INC	601-20200	7,350.42
26-Sep	9/10/2026	3687	HEALTH EQUITY	101-20200	63
26-Sep	9/10/2026	1684	ISANTI COUNTY AUDITOR-TREASURER	505-20200	3,462.62
26-Sep	9/10/2026	496	JOHN HIRSCHS CAMBRIDGE MOTORS	101-20200	1,151.28
26-Sep	9/10/2026	7	JOHNSON BROTHERS LIQUOR CO	609-20200	13,312.73
26-Sep	9/10/2026	5	KAWALEK TRUCKING	609-20200	312.6
26-Sep	9/10/2026	3613	KODIAK POWER SOLUTIONS	601-20200	2,543.00
26-Sep	9/10/2026	3938	M AMUNDSON CIGAR & CANDY CO	609-20200	1,683.79
26-Sep	9/10/2026	17	MCDONALD DISTRIBUTING CO	609-20200	38,259.35
26-Sep	9/10/2026	616	MENARDS - CAMBRIDGE	101-20200	218.03
26-Sep	9/10/2026	3380	MN COMPUTER SYSTEMS INC	101-20200	308.57
26-Sep	9/10/2026	176	MN DEPT OF REVENUE	101-20200	50,854.00
26-Sep	9/10/2026	2408	MOTOROLA SOLUTIONS INC	920-20200	5,554.20
26-Sep	9/10/2026	44	PHILLIPS WINE & SPIRITS INC	609-20200	2,379.23
26-Sep	9/10/2026	3055	RUM RIVER CONSTRUCTION CONSULTANTS	101-20200	24,609.17
26-Sep	9/10/2026	3355	SCHUBERT & HOEY OUTDOOR ADVERTISING INC	609-20200	975
26-Sep	9/10/2026	2396	SOUTHERN GLAZERS OF MN	609-20200	12,817.65
26-Sep	9/10/2026	1361	STAPLES ADVANTAGE	108-20200	59.99
26-Sep	9/10/2026	554	STEVES TIRE INC	101-20200	579.4
26-Sep	9/10/2026	96	STREICHERS INC	101-20200	709.79
26-Sep	9/10/2026	2156	SUMMIT FIRE PROTECTION	101-20200	12
26-Sep	9/10/2026	2834	SUN MECHANICAL INC	609-20200	1,386.24
26-Sep	9/10/2026	1290	THE AMBLE GROUP	101-20200	174.9
26-Sep	9/10/2026	3745	THE JOLLY POPS LLC	101-20200	1,200.00
26-Sep	9/10/2026	3725	T-MOBILE	101-20200	53.1
26-Sep	9/10/2026	1909	TR COMPUTER SALES LLC	101-20200	364
26-Sep	9/10/2026	1820	URBANS HARDWARE INC	101-20200	206.1
26-Sep	9/10/2026	3714	VESTIS	101-20200	271.65
26-Sep	9/10/2026	42	VIKING COCA-COLA BOTTLING CO	609-20200	733.3
26-Sep	9/10/2026	1286	VINOCOPIA INC	609-20200	1,280.00
26-Sep	9/10/2026	4	WATSON CO INC	609-20200	306.85
26-Sep	9/10/2026	1922	WEX BANK	603-20200	5,987.81
26-Sep	9/10/2026	2475	WHITE BEAR IT SOLUTIONS LLC	101-20200	4,283.60
26-Sep	9/10/2026	2872	WINEBOW	609-20200	388
26-Sep	9/10/2026	3297	XPRESS BILL PAY	603-20200	211
				AP260902 Total	305,250.37

Dated: ______________________________

Mayor: ______________________________

City Council: ______________________________

AGENDA ITEM NO. L.2

City of Isanti
A Community for Generations

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Joshua Becker, Public Services Director
Date: September 15, 2026
Subject: Resolution to Approve A Four-Year Preventive Maintenance Contract With Ready Watt Electric for Civil Defense Sirens.

Background:
The City of Isanti currently owns and operates four 4 civil defense emergency warning sirens to alert residents and visitors during severe weather events or local emergencies. To ensure maximum operational readiness and prevent mechanical or electrical failures when activated, the sirens require routine technical inspections, lubrication, mechanical adjustments, and periodic battery replacements. Ready Watt Electric currently serves as the vendor for siren maintenance.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution To Approve A Four-Year Preventive Maintenance Contract With Ready Watt Electric For Civil Defence Sirens.

RESOLUTION 2026-XXX

APPROVING A FOUR-YEAR PREVENTIVE MAINTENANCE CONTRACT WITH READY WATT ELECTRIC FOR CIVIL DEFENSE SIRENS

WHEREAS, the City of Isanti maintains a network of four (4) civil defense sirens to provide emergency warning and safety alerts to the community; and,

WHEREAS, regular preventive maintenance and operational inspections are required to ensure uninterrupted service and reliability of public safety warning infrastructure; and,

WHEREAS, Ready Watt Electric, located at 21269 Jarvis Street NW, Nowthen, MN 55330, has submitted Estimate #27-30 for a four-year maintenance agreement covering the period of 2027 through 2030; and,

WHEREAS, the terms of Estimate #27-30 specify annual preventive maintenance services, including a scheduled battery replacement cycle, regular system servicing, bucket truck equipment, routine parts (batteries, pulleys, belts, fuses, oil, grease, screens), and labor for four (4) civil defense sirens at an annual cost of $2,540.00; and,

WHEREAS, the proposed agreement stipulates that replacement motors or major parts exceeding $10.00, associated replacement labor, and off-site radio repairs will be billed separately as needed, with non-contract parts discounted at 5% off list price.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ISANTI, MINNESOTA THAT:

1. **Approval:** The City Council hereby approves the four-year Civil Defense Siren Maintenance Contract (Estimate #27-30) with Ready Watt Electric for the calendar years 2027, 2028, 2029, and 2030 at an annual contract cost of $2,540.00.
2. **Authorization:** The Mayor and City Administrator are hereby authorized and directed to execute and deliver the agreement and any associated administrative documentation on behalf of the City of Isanti.

Passed and adopted by the City Council of the City of Isanti, Minnesota, this 15th day of September, 2026.

____

Attest: Mayor Luke Merrill

____

Jaden Strand

City Clerk/ Deputy HR Director

AGENDA ITEM NO. L.3

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Joshua Becker, Public Services Director
Date: September 15, 2026
Subject: Resolution to Authorize the Budget Amendment and Emergency Repair for the Main Lift Station Pump

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Background:
Following a sudden equipment failure at the Main Lift Station, department staff coordinated the removal and transport of the affected pump and motor to W.W. Goetsch Associates, Inc. for diagnostic teardown and evaluation. Upon inspection, technicians identified three separate blown spots within the motor windings. W.W. Goetsch Associates, Inc. submitted a formal quote of $21,625.00 to perform the complete repair.

Request:
Staff is requesting action of this item.

Attachment(s):
- Resolution to Authorize the Budget Amendment and Emergency Repair for the Main Lift Station Pump

RESOLUTION 2026-XXX

AUTHORIZING THE BUDGET AMENDMENT AND EMERGENCY REPAIR FOR THE MAIN LIFT STATION PUMP

WHEREAS, the City of Isanti Main Lift Station pump and motor recently suffered a major failure, requiring removal, tear down, and evaluation; and,

WHEREAS, inspection determined that a complete overhaul of the pump is required, including rewinding the motor and replacing bearings, seals, and O rings; and,

WHEREAS, W.W. Goetsch Associates, Inc. has provided a quote in the amount of $21,625.00 to cover all labor, freight, repair, testing, and reinstallation of the pump and motor; and,

WHEREAS, complete repair of the Main Lift Station pump is necessary to maintain the integrity and proper operation of the City's wastewater collection system; and,

WHEREAS, a budget amendment is required to allocate funding for the pump equipment and repair services across the appropriate sanitary sewer fund accounts.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Isanti, Minnesota, as follows:

1. The repair proposal from W.W. Goetsch Associates, Inc. in the amount of $21,625.00 is hereby accepted and approved.
2. A budget amendment is hereby approved transferring and authorizing expenditures from the following account line items:
    - 602-49450-500 Sewer Capital Outlay in the amount of $9,475.00
    - 602-49450-404 Sewer Machinery & Equipment Repairs in the amount of $12,150.00

This resolution is hereby approved by the Isanti City Council this 15th day of September 2026.

Attest: ______________________________ Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

AGENDA ITEM NO. L.4

City of Isanti
A Community for Generations

MEMO

To:	**Mayor Luke Merrill and Members of City Council**
From:	Nicholas Solberg, Finance Director
Date:	September 15, 2026
Subject:	Resolution to Amend Resolution 2026-007 Authorizing Signatories and City Credit Card Use

---

Background:
Authorization of signatories is required whenever staff, mayor or mayor pro-tem changes occur. Officially designating signatories by resolution is a compulsory internal control mechanism. Authorized signatories will need to provide sensitive personal information and a copy of their drivers license to our banking institution.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Amend Resolution 2026-007 Authorizing Signatories and City Credit Card Use

RESOLUTION 2026-XXX
Amending Resolution 2026-007

AUTHORIZING SIGNATORIES AND CITY CREDIT CARD USE

WHEREAS, the City of Isanti must account for receipts and payables as a part of maintaining accurate accounting procedures; and,

WHEREAS, City funds are maintained in financial institutions as designated by resolution and authorized by Council; and,

WHEREAS, it has been identified that these investments and funds must be accessed and maintained by authorized personnel; and,

WHEREAS, due to potential change in staff or appointments on the City Council, the City finds it is in the best interest of the City to redefine authorized personnel to place their signatures on investment and financial documents on an annual basis;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Isanti, Minnesota as follows: The following are hereby authorized to place their signatures on such documents that are required to provide for the investments, transferring of funds and signing of checks for the purpose of maintaining city finances.

1. At Falcon National Bank, the following shall be listed as signatories:

Mayor	As Designated by Resolution
Mayor Pro-Tem	As Designated by Resolution
Interim Finance Director	Pamela Dahlheimer
City Administrator	Josi Wood
Human Resources	Katie Grotte

2. The following are authorized to use the City Credit Card in conformance with City policies. The City Administrator, Finance Director and Assistant Finance Director are authorized to access information on the account;
    a. City Administrator Josi Wood
    b. Police Chief Travis Muyres
    c. Liquor Store Manager Keith Lusk
    d. Interim Finance Director Pamela Dahlheimer
    e. Human Resources Katie Grotte
    f. Community Development Director Stephanie Hillesheim
    g. Recreation Supervisor Jausica Swanson
    h. Public Services Director Josh Becker
    i. Public Works Foreman Jordan Rapp
    j. Equipment Mechanic Brandon Daudt

3. At RBC Wealth Management, Moreton Capital Markets, US Bank, and Oppenheimer & Co. Inc., the following shall be listed as signatories:

Interim Finance Director	Pamela Dahlheimer
City Administrator	Josi Wood

4. Mayor Pro-Tem signature is only required in absence of the Mayor.

5. This resolution shall supersede any past resolutions.

This resolution is hereby approved by the Isanti City Council this 15th day of September 2026.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk/Deputy HR Director

AGENDA ITEM NO. L.5

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Nicholas Solberg, Finance Director
Date: September 15, 2026
Subject: Resolution to Authorize the Budget Amendment for PD Squad Damage

---

Background:
The City of Isanti has had damage to squad to cars over the past year. This damage was enough to require repairs and insurance claims. The total amount of these claims and repairs is $11,862.87. To reflect the increase in expenditures a budget amendment is necessary.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Authorize the Budget Amendment for PD Squad DamageÂ Â

RESOLUTION 2026-XXX

AUTHORIZING THE BUDGET AMENDMENT FOR PD SQUAD DAMAGE

WHEREAS, the City of Isanti received insurance proceeds for damage to police department squad cars totaling $11,862.87; and,

WHEREAS, the necessary repairs totaling $11,862.87 have been complete; and,

WHEREAS, this expense was unexpected and unbudgeted for 2026 and requires a budget amendment;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Isanti, Minnesota, as follows:

1. A budget amendment is hereby approved authorizing expenditures from account 101-42110-335 in the amount of $11,862.87 for the insurance proceeds received and spent.

This resolution is hereby approved by the Isanti City Council this 15th day of September 2026.

Attest:

____
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

AGENDA ITEM NO. L.6

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Nicholas Solberg, Finance Director
Date: September 15, 2026
Subject: Resolution to Authorize the Budget Amendment for the Part-Time Recreation Supervisor

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Background:
At the March 17th 2026 City Council meeting it was approved to hire a part-time recreation supervisor. For the 2026 budget a full-time parks position was anticipated for the full year. With this change a budget amendment is necessary to reclassify the wages from full-time line items to the part-time line item.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Authorize the Budget Amendment for the Part-Time Recreation Supervisor

RESOLUTION 2026-XXX

AUTHORIZING THE BUDGET AMENDMENT FOR THE PART-TIME RECREATION SUPERVISOR

WHEREAS, the City of Isanti created a new part-time position in the parks department titled recreation supervisor; and,

WHEREAS, the prior full-time or position parks and recreation coordinator is now vacant; and,

WHEREAS, this change caused a change in expense that was not budged in 2026 and requires a budget amendment.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Isanti, Minnesota, as follows:

1. A budget amendment is hereby approved authorizing moving $43,631 from account 101-45300-100 to 101-45300-101.

This resolution is hereby approved by the Isanti City Council this 15th day of September 2026.

Attest:

Mayor Luke Merrill

Jaden Strand
City Clerk/ Deputy HR Director

AGENDA ITEM NO. L.7

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 15, 2026
Subject: Resolution to Authorize the Third Reduction in the Letter of Credit for Fairway Greens North 4th Addition

---

Background:

JPB Land, LLC, the developer for the Fairway Greens North 4th Addition, has formally submitted a request for a 3rd reduction in the Letter of Credit held by the City of Isanti to reflect the continued completion of public infrastructure improvements within the development. This request has undergone thorough review by the Community Development Department and the City Engineer, who have verified that the work completed to date justifies the requested adjustment in accordance with the terms of the development agreement.

Based on this staff review and verification of the site improvements, we recommend that the City Council approve the requested Letter of Credit reduction of $817,585.69. Following this reduction, the City will hold $262,348.96 in retainage on work completed to date, with the remaining balance anticipated to be sufficient to ensure the successful completion of all remaining project requirements and overhead costs. Approval of the resolution will authorize this modification and align the security held by the City with the current status of the development.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Authorize the Third Reduction in the Letter of Credit for Fairway Greens North 4th Addition
- 2026-09-09 Fairway Greens North 4th Add LOC Adjustment No 3

RESOLUTION 2026-XXX

AUTHORIZING THE THIRD REDUCTION IN THE LETTER OF CREDIT FOR FAIRWAY GREENS NORTH 4th ADDITION

WHEREAS, JPB Land, LLC, the developer, has submitted a request for the third reduction in the letter of credit for Fairway Greens North 4th Addition; and,

WHEREAS, the requested reduction is for completed portions of the development; and,

WHEREAS, the Community Development Director, Finance Director and City Engineer have reviewed the request and recommended approval to reduce the LOC by $817,585.69; and,

WHEREAS, the remaining amount of $262,348.96 will be held to complete the remaining work;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Isanti, that the requested reduction in the letter of credit be hereby **APPROVED** as requested.

This Resolution was duly adopted by Isanti City Council this 15th day of September 2026.

____
Attest: Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

BOLTON & MENK
Real People. Real Solutions.

7533 Sunwood Drive NW
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Ramsey, MN 55303-5119

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Fax: (763) 427-0833
Bolton-Menk.com

MEMORANDUM

Date: September 9, 2026

To: Stephanie Hillesheim, Community Development Director

From: Jason W Cook, P.E.
City Engineer

Subject: Fairway Greens North 4th Addition – Letter of Credit Adjustment No 3
City of Isanti, MN
Project No.: 26X.143755

The Developer of the Fairway Greens North 4th Addition subdivision has requested a reduction to the Letter of Credit (LOC) the City holds on the project.

The development agreement states that we continue to hold 125% of the construction costs not completed to date and to hold 20% of the construction costs of items installed to date until all documents are received and the project is closed out. Once the project is complete the City would then hold 10% of the project cost for the warranty period.

$1,311,744.79 is the actual construction cost incorporated into the project to date. Following city standard retainage practices, we recommend adjusting the LOC to hold 20% of this amount while releasing the 25% overhead that was originally included in the LOC.

	$ 1,311,744.79	- Construction Cost Completed to Date
-	$ 262,348.96	- 20% retainage until project is closed out
+	$ 327,936.20	- 25% overhead originally included in the LOC
+	$ 1,377,332.03	– Total LOC Reduction Requested to Date
-	$ 559,746.34	– Less Reduction Request No 1 & 2
	$ 817,585.69	**– LOC Reduction Request No 3**

We recommend approving the reduction of the Letter of Credit in the amount of **$817,585.69** for materials incorporated into the project. This would hold $262,348.96 in retainage on work incorporated into the project to date and would be reduced to 10% once the project is completed and moves into the warranty phase.

The remaining balance of the Letter of Credit is anticipated to be sufficient to complete the project as proposed while covering all incurred overhead costs including testing, inspection, and contract administration.

Please contact me if you have any questions.

AGENDA ITEM NO. L.8

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 15, 2026
Subject: Snow Plow Agreement for Fairway Greens North 4th Addition for the 2026/2027 Winter Season

---

Background:

Staff is requesting City Council approval of the Snow Plow Agreement with JPB Land, LLC to provide temporary snow plowing and ice control services for the Fairway Greens North 4th Addition development during the upcoming winter season. This temporary plowing fulfills the requirements laid out in the original Development Agreement and uses the exact same language previously approved by Council for the 3rd Addition during the 2025–2026 season.

Because the internal residential streets currently lack the final pavement wear course and have not been formally accepted by the City, performing temporary plowing ensures essential access for residents and emergency response vehicles. Under the terms of the agreement, city-provided plowing does not constitute formal acceptance of the public infrastructure or roads for warranty, maintenance, or liability purposes.

The agreement explicitly requires the developer to retain all liability for any infrastructure damage (such as chipped curbs, sidewalk wear), or sub-grade damage (that may occur from plowing unfinished road surfaces). JPB Land, LLC agrees to indemnify the City and must repair all damages at its sole expense to the satisfaction of the City Engineer prior to final acceptance. The agreement has been executed by JPB Land, LLC, and staff recommends Council approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- Snow Plow Agreement for Fairway Greens North 4th Addition

CITY OF ISANTI
SNOW PLOW AGREEMENT FOR FAIRWAY GREENS NORTH 4th ADDITION

This Snow Plow Agreement ("Agreement") is made and entered into this 15 day of September, 2026, by and between the **City of Isanti**, a municipal corporation located at 110 1st Ave NW, Isanti, MN 55040 ("City"), and **JPB Land, LLC**, located at 13700 Reimer Drive N. Suite 100, Maple Grove, MN 55311 ("Contractor").

RECITALS

A. The Contractor is the Developer of Fairway Greens North 4th Addition ("Development").

B. The roads within the Development are currently incomplete, lack the final pavement Wear Course, and have not yet been accepted by the City.

C. The City has agreed to temporarily perform snow plowing services on the roads to ensure public access during the winter season.

D. This temporary plowing by the City does not constitute acceptance of the Development's infrastructure, and the Contractor agrees to retain all risk and liability for damages resulting from the unfinished nature of the infrastructure until final acceptance.

AGREEMENT

The Parties agree as follows:

1. SCOPE OF SERVICES

A. **Plowing Responsibility:** The **City** shall provide snow plowing and ice control services for **all roads and public access areas** within the **Fairway Greens North 4th Addition**, maintaining adequate access for emergency vehicles and residents.

2. DURATION AND TERMINATION

A. Term: The term of the City's plowing responsibility under this Agreement shall commence on September 15, 2026, and shall continue until the City issues the official Final Acceptance of the Fairway Greens North 4th Addition infrastructure, as defined in the Development Agreement.

B. Acceptance: Performance of plowing services by the City under this Agreement shall in no way constitute or be construed as the City's acceptance of the Final Completion of the Development, its roads, or any infrastructure in relation to warranty periods, maintenance or liability purposes.

3. ACKNOWLEDGMENT OF UNFINISHED INFRASTRUCTURE RISK

A. Unfinished Condition: The Contractor acknowledges that the plowing services are to be performed upon road surfaces within the Development that are currently incomplete, lack the final pavement Wear Course, and include newly installed curbing and other temporary infrastructure.

B. Acceptance of Risk: The Contractor understands and agrees that plowing operations on incomplete or temporary road surfaces and adjacent to new curbing inherently carry a risk of damage, including, but not limited to, chips, scratches, gouges, or other damage to the curbing, sub-grade, or other temporary infrastructure (collectively, "Infrastructure Damage").

C. Contractor Retained Liability: The Contractor accepts this risk and agrees that the Infrastructure Damage resulting from the City's plowing operations shall be deemed a necessary risk of the unfinished road condition. The City shall not be held liable for any such Infrastructure Damage, including sidewalks.

4. INDEMNIFICATION AND REPAIR

A. Indemnification: The Contractor agrees to indemnify, defend, and hold harmless the City of Isanti, its officers, agents, and employees, from and against any and all claims, suits, demands, damages, losses, and expenses (including attorney's fees) arising out of or resulting from any Infrastructure Damage caused by the City's performance of temporary snow removal services under this Agreement.

B. Repair Responsibility: The Contractor shall be solely responsible for the cost of all required repairs to the curb, sidewalks, base course or other Infrastructure Damage. All necessary repairs shall be made by the Contractor at its sole expense and shall be completed to the satisfaction of the City Engineer prior to acceptance of the development at Final Completion.

5. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties concerning the subject matter hereof and supersedes all prior agreements, representations, and understandings.

IN WITNESS WHEREOF, the parties have executed this Snow Plow Agreement as of the date first written above.

This document drafted by:
City of Isanti
110 1st Ave NW
Isanti, MN 55040

CITY OF ISANTI

By: ____________________

Josi Wood, City Administrator

STATE OF MINNESOTA)

) ss.

COUNTY OF ISANTI)

This instrument was acknowledged before me on this ____ day of _______________, 2026, by Josi Wood, City Administrator of the City of Isanti, respectively, on behalf of the City.

____

Notary Public

JPB Land, LLC

By: ______________________
Josh Pomerleau
Its: Chief Manager

STATE OF MINNESOTA)
) ss.
COUNTY OF Hennepin)

This instrument was acknowledged before me on this 8th day of September 2026, by Josh Pomerleau, Chief Manager of JPB Land, LLC., on behalf of that Minnesota Limited Liability Company.

CAROLE L TOOHEY
NOTARY PUBLIC - MINNESOTA
MY COMMISSION EXPIRES 01/31/27

____
Notary Public

AGENDA ITEM NO. L.9

City of Isanti
A Community for Generations

MEMO

To:	**Mayor Luke Merrill and Members of City Council**
From:	Katie Grotte, Human Resources Director
Date:	September 15, 2026
Subject:	Resolution to Approve the Hire of Liquor Store Clerk II Rachel Grayson

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Background:
See resolution for details.

Request:
Staff is seeking action on this item.

Attachment(s):
- Resolution to Approve the Hire of Liquor Store Clerk II Rachel Grayson

RESOLUTION 2026-XXX

APPROVING THE OFFER FOR RACHEL GRAYSON
FOR PART-TIME LIQUOR STORE CLERK II POSITION

WHEREAS, the City Council of the City of Isanti approves all new employees; and,

WHEREAS, the City Council approved to fill the position for a part-time Liquor Store Clerk II; and,

WHEREAS, Rachel Grayson was selected as the most qualified candidate; and,

WHEREAS, the offer has been accepted, and the background check and references have been completed;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Isanti, Minnesota, as follows:

1. Human Resources has offered Robin Eccles the part-time Liquor Store Clerk II position at Step 1 at $17.14 per hour and is not eligible for benefits.
2. That Human Resources is directed to forward a signed copy of this resolution for each employee and place it in the employee's personnel file for future reference.

This Resolution is hereby approved by the Isanti City Council this 15th day of September 2026.

Attest: ______________________________
Mayor Luke Merrill

____
Jaden Strand
City Clerk/ Deputy HR Director

AGENDA ITEM NO. L.10

MEMO

To:	**Chair and Members of the Planning Commission**
From:	Jared Haas, Associate Planner
Date:	September 15, 2026
Subject:	Resolution to Consider Approving a Conditional Use Permit to Alter Cell Tower

---

Background:

Request by T-Mobile Central LLC group to change hardware on the existing cell tower at 501 West Dual Boulevard NE. No changes will be made to height of the tower.

Telecommunications towers are regulated by Section 13 of the Zoning Ordinance, requiring a Conditional Use Permit for any alterations to a tower.

At the September 15, 2026 Planning Commission Meeting a public hearing was called that resulted in no public comment.

It is staff's recommendation that the Conditional Use Permit for "telecommunications facilities" be approved.

Request:

Staff is requesting action on this item.

Attachment(s):

- Resolution to Approve a CUP for Telecommunications Facilities
- Findings of Fact and Conclusion - Conditional Use Permit
- Cell Tower Site Map

RESOLUTION 2026-XXX

APPROVING A CONDITIONAL USE PERMIT (CUP) FOR ALTERATIONS TO TELECOMMUNICATIONS FACILITIES

WHEREAS, the telecommunications tower is located at PID 16.053.0080; and,

WHEREAS, the property is located within the "I-1" Industrial District, which requires a Conditional Use Permit (CUP) for any alterations to telecommunications tower; and,

WHEREAS, a Conditional Use Permit (CUP) was applied for to change the hardware on the existing tower; and,

WHEREAS, the City of Isanti Planning Commission conducted a public hearing on the proposed Conditional Use Permit (CUP) on September 15, 2026; and,

WHEREAS, the City of Isanti Planning Commission recommended approval of the proposed Conditional Use Permit (CUP); and,

WHEREAS, the City Council reviewed the requested Conditional Use Permit (CUP) at its regularly scheduled meeting on September 15, 2026;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISANTI, MINNESOTA, that it adopts the Findings of Fact and Conclusion related to the requested Conditional Use Permit and **BE IT FURTHER RESOLVED** that the requested Conditional Use Permit to allow the alteration of the telecommunications tower is hereby approved.

Adopted by the Isanti City Council on this 15th day of September 2026.

Attest: ______________________________
Interim Mayor Luke Merrill

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Jaden Strand
City Clerk/ Deputy HR Director

FINDINGS OF FACT AND CONCLUSION
CONDITIONAL USE PERMIT– 501 WEST DUAL BLVD

Request

Request by T-Mobile Central LLC for a Conditional Use Permit to modify an existing telecommunications tower at 501 West Dual Blvd.

Findings of Fact

1. The Property is zoned I-1, Industrial Park District.
2. A public hearing on the matter was scheduled before the City of Isanti Planning Commission on September 15th, 2026 at 6:00 p.m. at City Hall within the City Council Chambers.
3. Notice of the Conditional Use Permit Amendment application was published with the *County Star* on September 3rd, 2026. Notices were sent to all property owners located within 350 feet of the aforementioned address.
4. Section 21, Article 2, Subd. 3D of the Zoning Ordinance establishes factors that the judgement of the Planning Commission shall be based upon when reviewing a Conditional Use Permit request.

Conclusions

In review of the standards established in Section 21, Article 5; the following conclusions have been made (*conclusions to each requirement are shown in italics):*

1. The proposed action has been considered in relation to the specific policies and provisions of and has been found to be consistent with the goals and objectives of the Comprehensive Plan.
   The hardware modifications will not alter the height or other dimensions of the tower, nor change the use of the property and is consistent with the goals and objectives of the Comprehensive Plan.

2. The proposed action meets the purpose and intent of this Ordinance and the underlying zoning district.
   The proposed action does meet the purpose and intent of the Zoning Ordinance.

3. The establishment, maintenance or operation of the conditional use will promote and enhance the general public welfare and will not be detrimental or endanger the public health system, safety, morals, or comfort.
   The proposed hardware upgrades will ensure continued telecommunications services within the city without impacting tower dimensions, safety, or aesthetics. It is the

applicant's responsibility to ensure the changes will not cause signal interference with other providers.

4. The conditional use will not be injurious to the use and enjoyment of the property within the immediate vicinity for the purposed already permitted; nor substantially diminish or impair property values within the neighborhood.
The conditional use will not impact the use and enjoyment of neighboring properties.

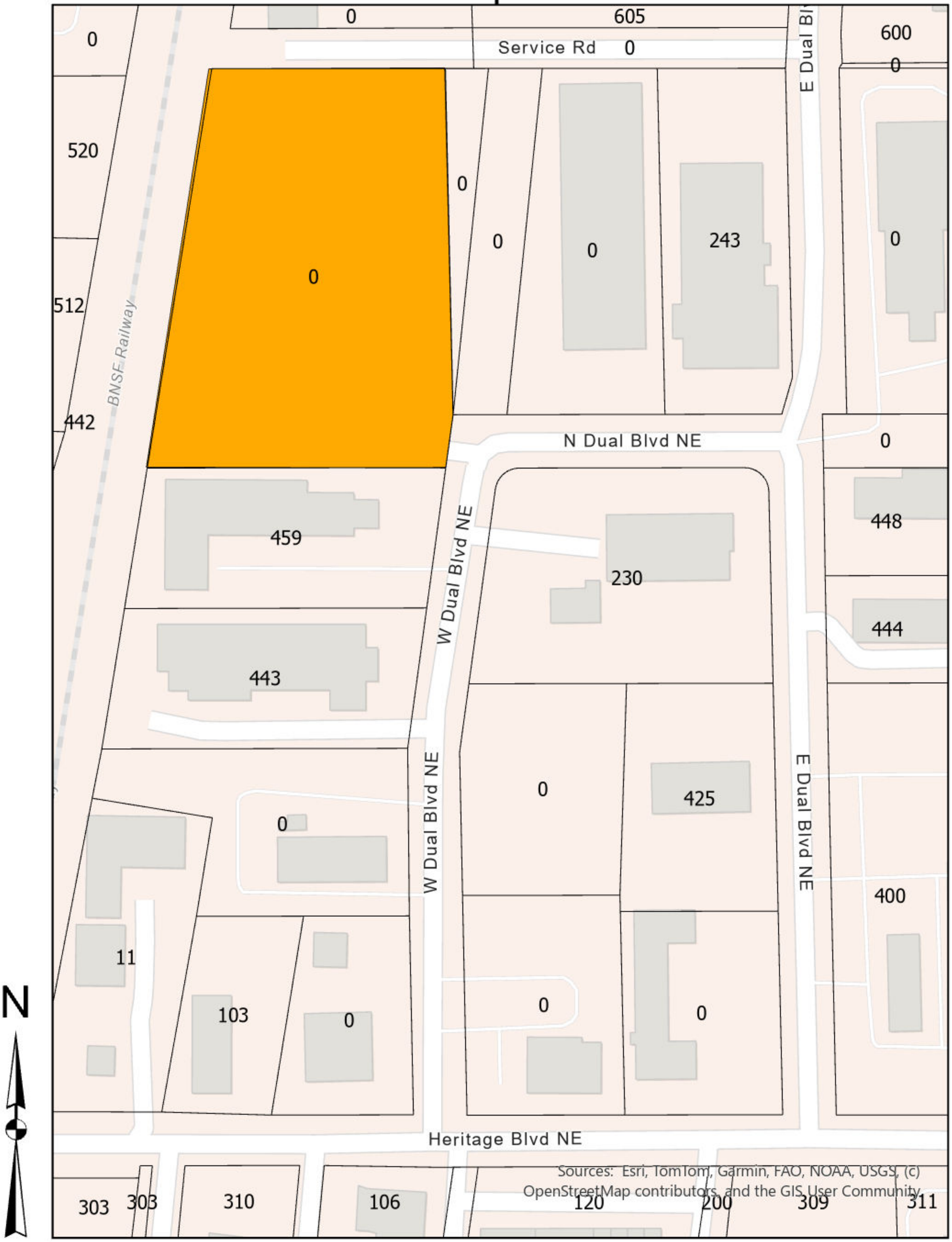
5. The establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding property for uses permitted in the district.
The proposed action will not impede the development of surrounding properties.

6. Adequate public facilities and services are available or can be reasonably provided to accommodate the use which is located.
The proposed hardware changes will be adequately served by existing public services.

7. The conditional use shall, in all other respects, conform to the applicable regulations of the district in which it is located.
The conditional use conforms to the regulations of the I-1 Industrial Park District.

8. The conditional use complies with the general and specific performance standards as specified within this Article.
All general and specific performance standards are met by this conditional use.

Cell Tower Site Map - 501 E Dual Blvd



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AGENDA ITEM NO. M.1

MEMO

To:	**Mayor Luke Merrill and Members of City Council**
From:	Stephanie Hillesheim, Community Development Director
Date:	September 15, 2026
Subject:	August Building Report

Request:
Staff is not requesting action on this item.

Attachment(s):
- August 2026 Building Report

CITY OF ISANTI MONTHLY REPORT

AUGUST 2026

RESIDENTIAL	Number of permits		Value of permits		Surcharge		Permit Fees		Sac/Wac Fees	
	Month	YTD	Month	YTD	Month	Quarter	Month	YTD	Month	YTD
FENCE	4	33	$0.00	$0.00	$0.00	$0.00	$320.00	$2,640.00		
ROOF / SIDING	0	15	$0.00	$0.00	$0.00	$2.00	$0.00	$1,576.00		
DECK	5	18	$41,790.00	$140,551.00	$21.40	$28.60	$1,579.25	$5,055.96		
LL FINISH	1	7	$30,000.00	$114,000.00	$15.00	$15.00	$500.00	$1,985.00		
REMODEL / ADDITION	2	11	$21,000.00	$364,577.00	$10.50	$33.00	$767.50	$8,655.30		
GARAGE / SHED	2	8	$6,000.00	$26,160.00	$3.00	$13.08	$340.87	$1,411.35		
MISCELLANEOUS	22	135	$0.00	$11,500.00	$21.00	$40.91	$2,330.00	$12,419.75		
SINGLE DWELLINGS	4	19	###########	$6,466,657.00	$634.11	$1,368.53	$17,520.87	$88,614.83		
MULTI DWELLINGS	0	3	$0.00	$916,861.00	$0.00	$0.00	$0.00	$13,068.75		
MECHANICAL	7	73	$0.00	$0.00	$7.00	$16.00	$1,035.00	$9,323.00		
PLUMBING	15	75	$0.00	$0.00	$15.00	$21.00	$2,010.00	$9,015.25		
RESIDENTIAL TOTAL	**62**	**397**	**###########**	**$8,040,306.00**	**$727.01**	**$1,538.12**	**$26,403.49**	**$153,765.19**		
COMMERCIAL										
NEW BUILDINGS	0	1	$0.00	$1,511,215.00	$0.00	$0.00	$0.00	$14,752.07		
REMODEL / ADDITION	0	9	$0.00	$4,651,138.00	$0.00	$0.00	$0.00	$51,124.70		
PLUMBING	0	8	$0.00	$278,085.00	$0.00	$5.63	$0.00	$6,446.95		
MECHANICAL	0	8	$0.00	$900,432.00	$0.00	$20.00	$0.00	$11,155.57		
ROOF / SIDING	0	3	$0.00	$162,582.00	$0.00	$0.00	$0.00	$3,775.12		
MISCELLANEOUS	7	51	$8,675.00	$277,164.00	$10.34	$18.34	$1,476.00	$11,606.07		
COMMERCIAL TOTAL	**7**	**80**	**$8,675.00**	**$7,780,616.00**	**$10.34**	**$43.97**	**$1,476.00**	**$98,860.48**		
ESIDENTIAL/COMMERCIAL TOTA	**69**	**477**	**###########**	**$15,820,922.00**	**$737.35**	**$1,582.09**	**$27,879.49**	**$252,625.67**	**$30,664.00**	**$194,409.60**

YEARLY BUILDING PERMIT COMPARISONS **THRU 8/31/2026**

Year	# permits	Single units	Multi units	Commercial	Permit Value	Permit Fees	WAC/SAC Fees
2018	492	66	0	2	$17,494,372.86	$269,013.08	$380,152.00
2019	494	57	0	1	$12,851,393.56	$220,335.78	$323,654.00
2020	646	64	0	0	$12,693,163.42	$243,123.22	$364,083.00
2021	618	51	0	1	$12,842,066.73	$211,234.65	$331,196.00
2022	629	51	0	2	$14,095,313.83	$235,474.39	$361,422.00
2023	538	31	0	4	$15,515,547.41	$215,223.20	$437,844.40
2024	604	30	3	0	$43,263,487.67	$402,163.74	$181,932.00
2025	500	28	1	0	$19,261,748.00	$281,470.26	$199,600.00
2026	477	19	3	1	$15,820,922.00	$252,625.67	$194,409.60

MONTHLY COMPARISON FOR YEAR 2026

Month	# Permits	Permit Value	Permit Fees
January	39	$482,120.00	$11,716.97
February	51	$1,605,000.00	$23,333.32
March	50	$1,446,129.00	$27,097.92
April	66	$3,440,230.00	$46,322.84
May	66	$3,291,930.00	$46,511.82
June	74	$2,564,373.00	$40,346.10
July	61	$1,615,462.00	$29,352.21
August	69	$1,375,678.00	$27,879.49
September	1	$0.00	$65.00
October	0	$0.00	$0.00
November	0	$0.00	$0.00
December	0	$0.00	$0.00
Totals	477	$15,820,922.00	$252,625.67

AGENDA ITEM NO. M.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Chief Travis Muyres
Date: September 15, 2026
Subject: August Code Enforcement Report

Background:

Request:
Reports require no action.

Attachment(s):
- CEZT August 2026

CEZT REPORT - August 2026													
		Jan	**Feb**	**March**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**
TOTAL CASES THIS YEAR AT END OF MONTH		2	3	5	9	16	25	34					
NEW CASES REPORTED THIS MONTH		2	1	2	4	7	9	9					
CARRIED FORWARD FROM PREVIOUS MONTH		0	0	0	0	0	3	0					
NEW CASES + CARRIED FWD		2	1	2	4	7	12	9					
CLOSED THIS MONTH		2	1	2	2	7	8	8					
ACTIVE END OF MONTH (NOT INCL CITATIONS)		0	0	0	2	2	2	1					
CAN - Prohibited Animals § **87.1**						1							
CCV - Comm Vehicle storage § **227-9/10**													
CDO - Dogs § **87.3**		1				2							
CPA - Park & Store § **227-8**								3					
CSN - Snow Removal § **216-2-P**		1											
CSP - Admin Permits/Solicitors/Peddlers													
CST - PODS/Rolloffs § **227-8-C**													
H20 - Water Restrictions § **325-17-C**													
Nuisance Noise § **216-4-B-(4d)**					1								
NGA - Garbage Service & Storage § **216-4-L**				1	3			1					
NGR - Grass/Weed Length § **216-2-H**						3	4	2					
Nuisance Junk/Rubbish § **216-2-L**						1	4	2					
NUV - Unlicensed Vehicle or expired tabs § **216-2-L**													
ZAC - Accessory Building § **445, SEC 6, SUB 6, C**													
ZFE - Fence § **216-4-A-(16)**				1				1					
Parking Regulations § **227-2**			1				1						
Zoning Ordinance **445**													
Building /Permit													
Snow § **216-2-(P)**													
Animal **§87-1.4**													
MISDEMEANOR CITATIONS ISSUED THIS MONTH		0	0	0	0	0	1	0					
COMPLIANCE LETTERS MAILED THIS MONTH		0	0	0	3	2	6	4					
ABATED PROPERTIES THIS MONTH		0	0	0	0	0	1	1					

AGENDA ITEM NO. M.3

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Chief Travis Muyres
Date: September 15, 2026
Subject: August Police Department Report

Request:
Reports require no action.

Attachment(s):
- IPD Monthly Report - August 2026

Isanti Police Department Monthly Report
August 2026

Reported Crime	Month to Date	Year to Date
Theft	3	22
Assault	1	7
Vandalism/Damage to Property	9	43
Narcotics	0	4
Burglary	0	4
Domestics	1	13
Crim Sex	0	1
Robbery	0	1
Loud Party/Disturbance	8	54
Medical	35	381
Permit to Purchase	3	50
Security Check / Extra Patrol	797	5,247

Traffic Offenses	Month to Date	Year to Date
No Insurance	3	50
DUI	1	5
Accidents	11	67
Hit & Run	1	8
Warrant P/U	1	23
Speed	3	35
DAR/DAS	5	67
Administrative Citations (Including Speed	0	44
Speed Total (Citations & Warnings)	13	151

Squad Mileage	Month End Mileage	Month Miles	YTD Miles
Ford Explorer 224 (2016)	131,403	733	3,621
Ford F150 225 (2017)	100,163	990	10,442
Chevy Impala 223 (2012)	127,142	106	607
Dodge Durango 226 (2020)	123,372	1,172	11,707
Dodge Durango 227 (2020)	126,525	2,892	14,759
Dodge Durango 228 (2021)	95,830	467	8,856
Chevy Tahoe 229 (2021)	85,179	509	10,365
Dodge Charger 230 (2021)	91,020	1,694	14,357

AGENDA ITEM NO. M.4

BOLTON & MENK

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jason W. Cook, P.E., City Engineer
Date: September 15, 2026
Subject: September Engineering Project Status Report

Background:
Please find listed below a status report of the current projects in the City of Isanti:

1) Well 4 Improvements
The well driller plans to finish installing the pumps and controls this month. The site work will be completed this month as well.

2) Railroad Avenue Improvements
The Contractor plans to set up traffic control September 21st. The project is anticipated to take approximately 6-7 weeks to complete.

3) Roundabout Improvements
Remaining punch list items will be addressed this month.

Please contact me if you have any questions at 763-200-2444.

Request:
This report requires no action.

AGENDA ITEM NO. N.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk/ Deputy HR Director
Date: September 15, 2026
Subject: Closed Session for Labor Negotiation Strategies Pursuant to Minn. Stat. 13D.03

Request: