AGENDA
CITY OF ISANTI
CITY COUNCIL MEETING

TUESDAY, SEPTEMBER 2, 2025 – 7:00 PM
COUNCIL CHAMBERS

WATCH MEETING LIVE AT
WWW.FACEBOOK.COM/CITYOFISANTI

A. Call to Order

B. Pledge of Allegiance

C. Oath of Office
Mayor - Luke Merrill

D. Roll Call

E. Public Comment

F. Adopt Agenda

G. Proclamations/Commendations/Certificate Award

H. Approve City Council Minutes
1. August 19, 2025 - City Council Budget Work Session Meeting Minutes
2. August 19, 2025 - City Council Meeting Minutes
3. August 21, 2025 - City Council Canvass Board Meeting Minutes

I. Announcements
1. Committee of the Whole Meeting - Tuesday, September 16, 2025 at 5:00 pm
2. Planning Commission Meeting - Tuesday, September 16, 2025 at 6:00 pm
3. City Council Meeting - Tuesday, September 16, 2025 at 7:00 pm
4. Parks and Recreation Board Meeting - Tuesday, September 23, 2025 at 6:00 pm

J. Council Committee Reports

K. Public Hearings

L. Business Items
1. Resolution to Consider Approving an Interim Use Permit for a Tattoo Parlor at 303 Credit Union Drive NE, Suite 5
2. Resolution to Consider Approving the Special Event Permit for the Main Street Fall Extravaganza
3. Resolution to Consider Approving the Cannabis Microbusiness Registration for AEY, LLC
4. Resolution to Consider Approving Sale of the Isanti Fire Hall to the Isanti Area Joint Operating Fire District
5. City Ash Tree Survey Presentation and Emerald Ash Borer Planning
6. 2026 Preliminary Budget and Levy Adoption

a. Resolution to Consider Setting the 2026 Final Budget and Levy Meeting
b. Resolution to Consider Approving the 2026 Preliminary Budget for the City of Isanti
c. Resolution to Consider Adopting the Proposed 2025 Tax Levy Collectible in 2026 for the City of Isanti

M. Approve Consent Agenda

1. Payroll in the Amount of $149,614.52 and Accounts Payable in the Amount of $298,129.26
2. Resolution to Accept Donations for the 2025 Illuminate Isanti Event

N. Other Communications

O. Adjournment

AGENDA ITEM NO. H.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk
Date: September 2, 2025
Subject: August 19, 2025 - City Council Budget Work Session Meeting Minutes

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Background:
Attached are the minutes from the August 19, 2025 City Council Budget Work Session meeting for consideration of approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- 8-19-2025 City Council Budget Work Session Minutes

MINUTES
CITY OF ISANTI
CITY COUNCIL BUDGET WORK SESSION MEETING

TUESDAY, AUGUST 19, 2025 – 5:00 PM
COUNCIL CHAMBERS

5:00 PM

A. Call to Order
The meeting was called to order by Interim Mayor Luke Merrill at 5:02 pm

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

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

Councilmember Steve Lundeen arrived at 5:03 pm

Councilmember Jeff Holmgren arrived at 5:18 pm

Staff Present: CC Strand, CDD Hilleshiem, FD Solberg, and Chief Muyres

D. Public Comment

No public comments were received. The public comment period was closed.

E. Adopt Agenda
Motion by Councilmember Nick Pedersen, seconded by Councilmember George Hemen to adopt agenda. Motion carried: 3 - 0.

F. Work Session Items

1. 2026 Draft Budget

- **Key Updates:**
  The Kubota mower previously deferred from 2023 was added to the 2026 budget per council request.
- Preliminary tax levy discussion scheduled for September 2 or September 16, pending council feedback.
- **Council Discussion Highlights:**
  General consensus that the initial budget draft was well-prepared, with staff prioritizing needs and minimizing excessive requests.

Railroad Avenue reconstruction discussed in detail:

- Plan to reconstruct the east curb line and install a sidewalk.
- Concerns raised about semi-truck parking and road width.
- Suggestions to explore alternative sidewalk placement and potential easements.

- Staff directed to revisit the design with City Engineer Jason Cook and consider extending the road or modifying curb placement.

Towns Edge Road:

- Scheduled for 2029 in the Capital Improvement Plan (CIP).
- Discussion on jurisdictional complexity (split between city and county).
- Staff directed to gather more information on MS4 stormwater requirements and potential state aid eligibility.

Emerald Ash Borer (EAB) Planning:

- Council agreed to pursue state grant funding for EAB mitigation.
- Staff directed to begin grant application process.
- Further discussion on budgeting for tree removal and treatment deferred to next meeting.

Technology Fund (Fund 614):

- Capital expenditures for 2026 adjusted to $17,990 (up from $14,134).
- Inventory updates revealed previously unbudgeted devices and scada computer updates.
- Council supported the revised plan.

Parks & Recreation Coordinator Position:

- Council discussed ongoing turnover and workload concerns.
- Consensus that the position is demanding and may benefit from additional support.
- Staff to explore options for assistance and review job responsibilities.

Paid Leave Program:

- Council discussed state-mandated paid leave and potential private sector alternatives.
- Staff directed to continue evaluating options and report back with budget implications.

Seal Coating and Pavement Management:

- Council requested updated maps and timelines for seal coating projects.
- Staff confirmed use of 2022 pavement management plan with minor adjustments.
- Discussion on extending road life through crack filling and seal coating.

Consensus and Direction:

- Proceed with grant application for EAB mitigation.
- Revisit Railroad Avenue design with City Engineer.
- Confirm Towne's Edge Road jurisdiction and funding options.
- Support revised technology budget and inventory.
- Explore staffing solutions for parks position.
- Continue evaluating paid leave program options.
- Provide updated pavement management visuals and timelines.

G. Adjournment

Motion by Councilmember Jeff Holmgren, seconded by Councilmember Nick Pedersen to adjourn. The meeting concluded at 5:53 pm.

Respectfully Submitted,

Jaden Strand
City Clerk

AGENDA ITEM NO. H.2

MEMO

To: **Interim Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk
Date: September 2, 2025
Subject: August 19, 2025 - City Council Meeting Minutes

Background:
Attached are the minutes from the August 19, 2025 City Council meeting for consideration of approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- 8-19-2025 City Council Minutes

MINUTES
CITY OF ISANTI
CITY COUNCIL MEETING

TUESDAY, AUGUST 19, 2025 – 7:00 PM
COUNCIL CHAMBERS

A. Call to Order
The regular meeting of the Isanti City Council was called to order at 7:00 pm. All voting members were present.

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

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

Staff Present: CC Strand, CDD Hillesheim, FD Solberg, Chief Muyres

Others Who Spoke at the Meeting: Danelle Van Vleet

D. Public Comment
The floor was opened for public comment. Danelle Van Vleet, 508 Moline Loop, came forward to congratulate Luke Merrill on his unofficial win. Hearing no further public comments, the meeting proceeded.

E. Adopt Agenda
Amendment:
- Removal of Item K4 (City Ash Tree Survey Presentation), to be rescheduled.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve with the modification listed above. Motion carried: 5 - 0.

F. Proclamations/Commendations/Certificate Award
None

G. Approve City Council Minutes
1. July 30, 2025 - City Council Budget Work Session Meeting Minutes

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

2. August 6, 2025 - City Council Meeting Minutes

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

H. Announcements
1. City Council Canvass Board Meeting - Thursday, August 21, 2025 at 6:00 pm
2. Parks and Recreation Board Meeting - Tuesday, August 26, 2025 at 6:00 pm

3. **CITY OFFICES CLOSED - Monday, September 1, 2025 in Observance of Labor Day**
4. **City Council Meeting - Tuesday, September 2, 2025 at 7:00 pm**
5. **Economic Development Authority - Tuesday, September 2, 2025** ***(Immediately Following the City Council Meeting)***

I. Council Committee Reports

Councilmember Jeff Holmgren reported BMX state finals to be held at Isanti Indoor Arena near Bluebird Park; noting the area is expected to be busy.

Interim Mayor Luke Merrill reported on League of Minnesota Cities (LMC) Policy Committees:

- Working on proposals regarding municipal fiscal responsibility for project matching funds and requiring cities to maintain Capital Improvement Plans (CIP).
- Group home density concerns under review.
- Discussion on state-mandated paid leave; proposal to add provisions for local control.
- Discussion held on potential biannual work sessions to review LMC policy proposals collectively as a council.

J. Public Hearings

None

K. Business Items

1. Resolution to Consider Approving a Special Event Permit for Summer Sendoff Showdown Carshow

Resolution 2025-140 Resolution to Consider Approving Special Event Permit for Summer Sendoff Showdown Carshow

The Council considered a permit for an event scheduled for August 23, 2025, at the Isanti Firefighter Rodeo Grounds. The estimated attendance is 200-300 with food trucks, vendors, and a temporary liquor license approved.

Motion by Councilmember Steve Lundeen, seconded by Councilmember George Hemen to approve. Motion carried: 5 - 0.

2. Resolution to Consider Approving a Fireworks Display Permit for Delightful Acres Weddings & Events Located at 27600 Polk St NE

Resolution 2025-141 Resolution to Consider Approving a Fireworks Display Permit for Delightful Acres Weddings & Events Located at 27600 Polk St NE

The Council considered a permit for a fireworks display at Delightful Acres Weddings & Events.The Isanti Fire District fire chief has inspected the site and recommended approval. Discussion ensued regarding the frequency of fireworks displays and notification to

neighbors. It was agreed that the applicant would need to request a permit for each event.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Jeff Holmgren to approve the permit with the added condition that the applicant send a notification letter to all properties within 350 feet of the property lines. Motion carried: 5 - 0.

3. Resolution to Consider Amending the Policy for Police Presence at Meetings to include the Parks & Recreation Board

Staff recommended adding Park & Rec Board meetings to the resolution requiring police presence at city meetings. The Police chief stated that police presence at meetings would require officers to be paid overtime at a cost of approximately $3,500 annually or $275 per meeting. Council discussed cost implications and staff safety concerns.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Jeff Holmgren to provide police presence at the next Park & Rec meeting, with costs covered by Park & Rec funds, and revisit the matter thereafter. Motion carried: 4 - 1, with Luke Merrill voting nay.

L. Approve Consent Agenda

1. Payroll in the Amount of $145,404.75 and Accounts Payable in the Amount of $424,073.95

2. Resolution to Accept Letter of Resignation for Park & Recreation Coordinator Jausica Swanson

Resolution 2025-143 Accepting Letter of Resignation for Park and Recreation Coordinator Jausica Swanson

3. Resolution to Approve MOU Between the City of Isanti and Cambridge-Isanti School District for SRO Program

Resolution 2025-144 Approving Memorandum of Understanding (MOU) Between the City of Isanti and Cambridge-Isanti School District #911 for the School Resource Officer Program

4. Resolution to Accept Donation From Now That's Waffles

Resolution 2025-145 Accepting Donation from Now That's Waffles

5. Resolution to Accept Donation From BP Metals

Resolution 2025-146 Accepting Donation From BP Metals

Recognition of Now That’s Waffles for donating tip proceeds to the Police Department.

Recognition of BP Metals for donating signage to the Police Department.

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

M. Other Communications

1. July Code Enforcement Report

2. July Police Department Report

Clarification requested on speed citation categories. Chief to review reporting structure.

Records management system update is expected to be resolved by September 10.

3. July Building Inspector Report

Correction noted—permit values should reflect approx. $40 million (not $409 million) due to three apartment building projects.

4. August Engineering Project Status Report

N. Adjournment

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to adjourn. The meeting concluded at 7:45 pm.

Respectfully Submitted,

Jaden Strand
City Clerk

AGENDA ITEM NO. H.3

MEMO

To: **Interim Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk
Date: September 2, 2025
Subject: August 21, 2025 - City Council Canvass Board Meeting Minutes

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Background:
Attached are the minutes from the August 21, 2025 City Council Canvass Board meeting for consideration of approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- 8-21-2025 City Council Canvass Board Minutes

MINUTES
CITY OF ISANTI
CITY COUNCIL CANVASS BOARD MEETING

THURSDAY, AUGUST 21, 2025 – 6:00 PM
COUNCIL CHAMBERS

WATCH MEETING LIVE AT
WWW.FACEBOOK.COM/CITYOFISANTI

A. Call to Order
The meeting was called to order at 6:00 pm.

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

C. Roll Call
Members Present: Steve Lundeen, Luke Merrill, Jeff Holmgren, Nick Pedersen
Members Absent: George Hemen

Staff: CC Strand and Chief Muyres

D. Public Comment
The floor was opened for public comment. As no members of the public were present, the public comment period was closed.

E. Adopt Agenda
Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to adopt agenda. Motion carried: 4 - 0.

F. Business Items

1. Resolution to Canvass Returns for the Municipal Special Election Held on August 12, 2025

Resolution 2025-147 Resolution to Canvass Returns for the Municipal Special Election Held on August 12, 2025

The city council met as a canvassing board to review and canvass the returns of the municipal special election held on August 12, 2025.

Election Returns:

- **Total Votes:** 986
- **Absentee Votes:** 50
- **Write-in Votes:** 11

- **Under-votes:** 1

Election Day Issues:

- One individual was asked to turn a party-affiliated shirt inside out without issue.
- An individual took a picture of their voted on ballot and posted it on Facebook. This was reported to the County and Secretary of State for proper handling.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve. Motion carried: 4 - 0.

G. Adjournment

Motion by Councilmember Nick Pedersen, seconded by Councilmember Steve Lundeen to adjourn. The meeting concluded at 6:03 pm.

Respectfully Submitted,

Jaden Strand
City Clerk

AGENDA ITEM NO. L.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jared Haas, Associate Planner
Date: September 2, 2025
Subject: Resolution to Consider Approving an Interim Use Permit for a Tattoo Parlor at 303 Credit Union Drive NE, Suite 5

Background:
Idle Hands Tattoo has submitted an application for an Interim Use Permit to continue the operation of a tattoo shop at 303 Credit Union Drive NE, Suite 5. The previous Interim Use Permit for this business expired in July, 2025.

The Planning Commission held a Public Hearing on August 19, 2025 and recommended approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Consider Approving an Interim Use Permit for a Tattoo Parlor at 303 Credit Union Drive NE, Suite 5
- IUP Application
- Findings of Fact and Conclusion - Interim Use Permit

RESOLUTION 2025-XXX

APPROVING AN INTERIM USE PERMIT (IUP) FOR IDLE HANDS TATTOO TO OPERATE A TATTOO SHOP

WHEREAS, Idle Hands Tattoo is located at PID 16.077.0050; and,

WHEREAS, the property is located within the "B-2" General Business District, which requires an Interim Use Permit (IUP) for tattoo shops; and,

WHEREAS, an Interim Use Permit (IUP) was applied for to allow a tattoo shop; and,

WHEREAS, the City of Isanti Planning Commission conducted a public hearing on the proposed Interim Use Permit (IUP) on August 19, 2025; and,

WHEREAS, the City of Isanti Planning Commission recommended approval of the proposed Interim Use Permit (IUP) subject to the conditions as listed below; and,

WHEREAS, the proposed Interim Use Permit (IUP) would be valid for a period of three years; and,

WHEREAS, the City Council reviewed the requested Interim Use Permit (IUP) at its regularly scheduled meeting on September 2, 2025;

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 Interim Use Permit and **BE IT FURTHER RESOLVED** that the requested Interim Use Permit to allow the operation of a tattoo shop be hereby approved.

Adopted by the Isanti City Council on this 2nd day of September 2025.

_____

Attest: Mayor Luke Merrill

_____

Jaden Strand
City Clerk

City of Isanti
Minnesota
A Community for Generations

~~INTERIM USE APPLICATION~~

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

Application Fee:
$325 + additional costs incurred

Plans must be submitted digitally.

~~Applicant~~ Name: IDLE HANDS TATTOO

Address: 303 CREDIT UNION DR SUITE 5

City: ISANTI State: MN Zip: 55040

Phone: [redacted]

Fee Owner and Consent of Application: STACY UPTON

Address: [redacted]

City: [redacted] State: [redacted] Zip: [redacted]

Phone: [redacted]

Project/Development Name: _____

Address or General Location of the Property: _____

Legal Description of Property Involved: _____

~~Present Use of Property~~: TATTOO SHOP

Proposed Use of Property: TATTOO SHOP

Present Zoning: B-2 Present Land Use Designation: _____

This application shall be completed in full and shall be accompanied by all information and plans required by applicable City Ordinance provisions. Before filing this application, you should contact the Community Development Department to determine the specific ordinance and procedural requirements applicable to your application. A determination of completeness will be made by City staff and a written notice of application deficiencies shall be mailed to the applicant.

7/18/2025 #[redacted]

This is to certify that I am making application for the described action by the City and I am responsible for complying with all City requirements with regard to this request. This application should be processed in my name. I am the party whom the City should contact regarding any matter pertaining to this application. I have attached a copy of proof of ownership (either copy of Owner's Duplicate Certificate of Title, Abstract of Title or Purchase Agreement), or I am the authorized person to make this application and the fee owner has signed this application.

I will keep myself informed of the deadlines for submission of materials and the progress of this application. I further understand that additional fees may be charged for consulting fees, feasibility studies, etc. An estimate shall be provided prior to any authorization to proceed with the study. The documents and information I have submitted are true and correct to the best of my knowledge.

Applicant Signature: _____ Date: 6.18.2025

Property Owner Signature: _____ Date: _____

Application Fees

1. Non-refundable fee of $325, plus additional costs.

Items to Accompany Application

1. Application Form
2. Application Fee(s)
3. Items as specified within the Checklist provided, unless otherwise indicated by City Staff.
4. Proof of Ownership (either copy of Owner's Duplicate Certificate of Title, Abstract of Title or Purchase Agreement) or letter from property owner granting approval.
6. Statement of proposed use and description of the proposed project.
7. Certification of taxes paid on the property.

Submit Application

Application should be submitted via email to the following email address: permits@cityofisanti.us . If you have any questions regarding your application or would like additional guidance, contact the Community Development Department at 763-444-5512 or via email at permits@cityofisanti.us .

Acceptance of Application

The application is subject to acceptance by the City upon review of the application and necessary materials being submitted. The application may also be subject to the acceptance by the Development Advisory Committee. City engineering approval may be required. Application materials shall meet engineering requirements set forth by the city engineer or as stated within the city code.

Date Received: 7-18-25 Date application deemed complete: 7-18-25

Application Fee: 325.00

_____ 7-18-25

City Planner Date

INTERIM USE PERMIT – CHECKLIST

Submittals shall be provided in the following format with the following required information, ~~unless specifically indicated otherwise by City Staff.~~ ~~Failure to submit a complete application~~ may delay the review and approval process.

***Please Note: all site plans must be prepared by a certified architect, landscape architect, engineer, or land surveyor that is licensed in the State of Minnesota. A license stamp or registration number, together with a signature shall be provided on the face of the site plan.*

CHECKLIST ITEM	DATE RECEIVED
Site Plan	
Landscape Plan	
Utility Plan	
Photometric / Lighting Plan	
Grading / Drainage Plan	
Drainage Calculations	
Floor Plans	
Signage – location, dimensions, type, and number – NO SIGNS - DOOR STICKER ONLY	
Wetland Delineation (if present on property)	
County Review Letter (if near County roadways)	
Other Supplemental Information as requested by Staff	
Building Elevations	

Application certified as complete by:

Name: [signature]

Date: 7-18-25

Updated 1.31.2025

FINDINGS OF FACT AND CONCLUSION
INTERIM USE PERMIT– 303 CREDIT UNION AVE NE – SUITE 5

Request

Request by Idle Hands Tattoo for an Interim Use Permit to operate tattoo shop at 303 Credit Union Drive NE – Suite 5.

Findings of Fact

1. The property is zoned B-2, General Business District.
2. An Interim Use Permit was issued in 2022 to operate a tattoo shop at this location. That permit expired in July, 2025.
3. An application has been submitted by Idle Hands Tattoo for a new Interim Use Permit. There will be no significant changes to the business.
4. A public hearing on the matter was scheduled before the City of Isanti Planning Commission on August 19, 2025 at 6:00 p.m. at City Hall within the City Council Chambers.
5. Notice of the Interim Use Permit Amendment application was published with the *County Star* on August 7th, 2025. Notices were sent to all property owners located within 350 feet of the aforementioned address.
6. Section 21, Article 3, 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 3; the following conclusions have been made (*conclusions to each requirement are shown in italics):*

1. The proposed use shall meet the applicable zoning regulations.
   The proposed continued operation of the tattoo shop meets all applicable zoning regulations.
2. The proposed use will not adversely impact implementation of the Comprehensive Plan.
   The proposed action does not interfere with the implementation of the Comprehensive Plan.
3. The proposed use will not impose additional costs on the public if it is necessary for the public to take the property in the future.
   The proposed action would not create additional costs for the public.

4. The proposed use will terminate upon a date or event that can be identified with certainty *The Planning Commission and City Council shall set a reasonable timeline in which the proposed Interim Use Permit would expire. Staff suggests that the Interim Use Permit will expire in 3 years, which is consistent with the previous term of the IUP for this business.*

5. Section 21, Article 3, Subd. 6 addresses conditions for approval for an Interim Use Permit. The standards and staff responses *(italicized)* are below:

   In permitting a new interim use permit or amending an existing interim use permit, the Planning Commission may recommend and the City Council may impose, in addition to the standards and requirements expressly specified by this section, additional conditions which the Planning Commission and/or City Council consider necessary to protect the best interest of the surrounding area or the community as a whole. These conditions may include, but are not limited to, the following:

   A. Increasing the required lot size or yard dimensions;
   B. Limiting the height, size, or location of buildings;
   C. Controlling the location and number of vehicles access points;
   D. Increasing the street width;
   E. Increasing the number of required off-street parking spaces;
   F. Limiting the number, size, location or lighting of signs;
   G. Requiring diking, fencing, screening, landscaping or other facilities to protect adjacent or nearby property;
   H. Designation of open space;
   I. Obtaining the necessary licenses as required by the City of Isanti, Isanti County or State of Minnesota;
   J. Restrictions on the hours of operation;
   K. Exterior lighting is limited to protect adjacent or nearby property;
   L. Controlling architectural appearance and functional design of the building or site;
   M. Applicable performance standards of the zoning district in which such use is located are met and nonconformities are eliminated;
   N. Annual review, if deemed appropriate by the City Council.
   O. Any additional stipulations, pertaining to a specific site are subject to change when the City Council, upon investigation in relation to a formal request, finds that the general public, health, safety, and welfare, can be served as well or better by modifying or expanding upon the conditions set forth herein.

   City staff does not expect there to be site issues resulting in the Tattoo Parlor's continued business operations since it is located within the Isanti Mall and the site has been previously designed to accommodate for tenants in this building.

AGENDA ITEM NO. L.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 2, 2025
Subject: Resolution to Consider Approving the Special Event Permit for the Main Street Fall Extravaganza

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Background:
Christi Patrick, representing Pretty Little Signs & Amy Rockstad of Rockstad + Co., Relics and Wares submitted a Special Event Permit for the **Main Street Fall Extravaganza**, to happen on **Saturday, September 28, 2025, from 10:00 AM to 4:00 PM**.

- **Event Scope:** There will be one (1) food truck in some designated parking spots on Main Street, and other vendors will be set up along the sidewalks.
- **Main Street Access: Main Street will stay open to traffic** during the event. This is a change from the organizer's original plan to close the street. They decided to keep it open because of the ongoing **roundabout construction** and Main Street currently being used as a **local detour**, making a full closure not really an option for this year's event.
- **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 truck, 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.
- **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 Main Street Fall

Extravaganza
- Main Street Fall Extravaganza

RESOLUTION 2025-XXX

APPROVING A SPECIAL EVENT PERMIT FOR THE MAIN STREET FALL EXTRAVAGANZA

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

WHEREAS, the proposed event is scheduled to take place on Saturday, September 28, 2025, 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, the applicant has amended their request such that one (1) food truck will be situated in designated parking spaces on Main Street, and additional vendors will occupy the sidewalks along 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 "Main Street Fall Extravaganza," submitted by Christi Patrick on behalf of Pretty Little Signs and Amy Rockstad of Rockstad & Co., Relics and Wares for Saturday, September 28, 2025, from 10:00 AM to 4:00 PM, is hereby **APPROVED**, subject to the following conditions.

2. **CONDITIONS OF APPROVAL:**

    - The event shall strictly adhere to the amended site plan, allowing for one (1) food truck in designated parking spaces on Main Street and vendors on the sidewalks. Main Street shall remain open to through traffic.

    - 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 truck, 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 2nd day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

SPECIAL EVENT PERMIT APPLICATION

City of Isanti
110 First Avenue NW • PO Box 428
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
- [ ] Cleanup deposit fee - $100
- [x] Proof of insurance or certificate of insurance
- [x] Site Map
- [x] Approval letter from the property owner City Owned
- [ ] Proof of written notification to property owners within 350 feet of the special event

Check all that apply:

- [ ] Signs will be posted for event:
  - [ ] 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)
- [x] Event will occur on City Property:
  - [x] 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 that additional required permits or licenses may take additional time to process.

MCO 8/18/25 DAW

SPECIAL EVENT PERMIT APPLICATION

Submittal Date: August 15, 2025

APPLICANT INFORMATION

Sponsoring Entity (if applicable): Pretty Little Signs + Rockstad + Co.

Contact Person: Christi Patrick

Address: [redacted]

City: Isa[redacted]

Phone: [redacted]

Secondary Contact Person: Amy Rockstad

Address: [redacted]

City: [redacted]

Phone: [redacted]

EVENT INFORMATION

Event Name: Main Street Fall Extravaganza

Date(s) of Event: September 27th, 2025

Hours of Event: 10am - 4pm

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

Describe Event (List all activities. Provide flyer or other marketing materials as available.):
Crafters, Vendors, 2 food trucks, some music, face painting. Shut down main street from alleyway east of (Elm Lane) Rockstad Building to Dahlia. So just the block in front of Rockstads new building.

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7 Map

Proposed Location of the Event (be specific, site map also required):
Block Main Street, in front of Rockstad + Co new building, from Alleyway East of Blg to Dahlin. From (Elm Lane)

Estimated Number of People in Attendance (includes staff, participants, and spectators):
100 - 125

Parking Impact – Describe in detail:
There is parking on Main Street, on Dahlin Street, both North & South.

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
Shut down Main Street at Dahlin (before)
Shut down Main Street after Alleyway East of Rockstad's Building

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 in Pretty Little Signs
There is a restroom located in Rockstad + Co.

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).
N/A

Clean-up Plans – Describe in detail:
We will arrange Pick-up of Picnic tables, cones and street barricades. All venders will clean up their area before they vacate premises.

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Live entertainment – Describe in detail:
We have not decided who will be playing music, Still waiting to hear from a couple musicians. I can let you know as soon as I find out.

Will any other **public addressing system or sound amplification** be used? If so, describe:
No. Just Sound System that the musician brings.

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?
1- No tickets Sold
2- no donation
3- no money collected

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: Christie Patrick

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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: Main Street Fall Extravaganza
Special Event Date(s): September 27, 2025
Coordinator Name: Christi Patrick
Coordinator Phone Number: 651-239-9775 Email: mypretty littlesigns@gmail.com

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

Business Name	Contact Name	Items for Sale
Kals Kreations	Kim Lero	Cups, Keychains bags, shirts
~~Sota~~ Sota Girls	Christi Patrick/Jakki Jendro	Dirty Sodas/Iced coffees
Nitro's Mobile Cuisine, LLC	Micah Shaw	Mac and Cheese
Sweet Home MN Cookie Co	Lisa+Shawn Hadraff	Cookies
Red Aspen Nails	Kerri Knack	Press on nails
Heather's Creations	Heather Bautch	Earrings
Bycicycle built for two	Tammy Chelberg	candles teas
TBD		Face Painting
TBD		Henna tattoos

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: Main Street Fall Extravaganza (Craft/Vendor Show) with 2 food trucks and music

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:

(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 – Owner Pretty Little Signs 8/15/2025

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

Name Christi Patrick

Title Owner- Pretty Little Signs

Signature Christen Patrick

Date August 21, 2025

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: ~~Main Street~~ Fall Extravaganza ~~on Main Street~~

Date(s) of Event: Saturday, September 27th

Contact Person: Christi Patrick

Equipment Drop Off/Pick Up Location: 108 Main St E Isanti, MN 55040

Equipment Drop Off Date/Time: Dropoff 8:00Am 9-27-2025

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: 40

Picnic Tables: 5

Barricades: 4

Stage: _____

Road Closed Signs: _____

No Parking Signs: _____

Office Use Only

Date Delivered: _____ **By:** _____

Date Checked In: _____ **By:** _____

August 21, 2025

I would like to ammend my special permit app. With the detour and road closures, we decided it was bad timing to ask that the road be closed for our event.

Instead we are asking to keep the street in front of us open, but ask that our food truck vendor be able to park next to our building with window facing our Building. So, right in front on main street. We measured, there is plenty of room for his trailer. Thank You!

Sincerely,

- Christi Patrick
Pretty Little Signs
- Amy Rockstad
Rockstad & Co

Dahlen St
Rockstad Co.
Pathfinder Signs
Vendor
Vendor
Vendor
Vendor
Vendor
Sidewalk
Nitro Mac Food Truck
Main Street

AGENDA ITEM NO. L.3

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk
Date: September 2, 2025
Subject: Resolution to Consider Approving the Cannabis Microbusiness Registration for AEY, LLC

Background:

AEY, LLC submitted a Cannabis Microbusiness registration application and written pre-approval from OCM to open a cannabis microbusiness at 703 E Dual Blvd NE, Isanti, MN 55040. Through review, AEY, LLC has been recommended to proceed forward to the City Council for consideration for registration.

Cannabis Microbusiness is a permitted use in our Zoning Ordinance. All Cannabis Microbusinesses must follow the guidelines established in Section 13 in the Zoning ordinance which state:

Subdivision 7: Cannabis Microbusiness.

Cannabis microbusinesses may be allowed in the applicable zone for the cultivation, manufacturing and/or dispensary use as detailed below if approved in accordance with the permit procedures listed within this section.
The following supplemental regulations apply to cannabis microbusinesses:

- Cannabis microbusinesses may not be located within 300 feet of a school.
- Cannabis microbusinesses may not take place outdoors and must occur in a completely enclosed building.
- All cultivation activities conducted as part of a cannabis microbusiness are subject to all regulations that apply to cannabis cultivators see Subdivision 1 of this section).
- All manufacturing activities conducted as part of a cannabis microbusiness are subject to all regulations that apply to cannabis manufacturers (see Subdivision 5 of this section).
- All cannabis retail sales activities conducted as part of a cannabis microbusiness are subject to all regulations that apply to cannabis retailers (See Subdivision 11 of this section), however, that such activities may be conducted in the I-1 or BIT zoning districts only if done as an accessory to cultivation or manufacturing activities as detailed in Sections 8 and 10 of this Zoning Ordinance.

Request:
Staff is requesting action on this item.

Attachment(s):

- Resolution to Consider Approving the Cannabis Microbusiness Registration for AEY, LLC

RESOLUTION 2025-XXX

APPROVING THE CANNABIS MICROBUSINESS REGISTRATION FOR AEY, LLC

WHEREAS, AEY, LLC has applied for a registration per City Code; and,

WHEREAS, the applicant has provided written license pre-approval issued by the Office of Cannabis Management; and,

WHEREAS, cannabis retail is a permitted use per City Zoning Ordinance; and,

WHEREAS, cannabis retailers must follow the guidelines established in Section 13 in the Zoning Ordinance; and,

WHEREAS, the Police Department has reviewed the application;

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

1. The registration for AEY, LLC is hereby approved.
2. The effective date of the registration shall be through December 31, 2025.

This Resolution is hereby approved by the Isanti City Council 2nd day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

AGENDA ITEM NO. L.4

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Josi Wood, City Administrator
Date: September 2, 2025
Subject: Resolution to Consider Approving Sale of the Isanti Fire Hall to the Isanti Area Joint Operating Fire District

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Background:

In 2021 the City and the Isanti Area Joint Operating Fire District entered into a Lease Purchase Agreement for the Isanti Fire Hall. The agreement, attached, outlined the base lease payments for years 2021 through 2025, at $120,000.00 per year and totaling $600,000.00. These payments shall be applied to the purchase price of the Property at closing. The Isanti Area Joint Operating Fire District submitted, and the City received, the final payment. The title to the Property may now be transferred to the Fire District pursuant to the terms of the Lease Purchase Agreement.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Consider Approving Sale of the Isanti Fire Hall to the Isanti Area Joint Operating Fire District
- Legal Description
- Fire District Purchase to Own Agreement

RESOLUTION 2025-XXX

APPROVING SALE OF THE ISANTI FIRE HALL TO THE ISANTI AREA JOINT OPERATING FIRE DISTRICT

WHEREAS, the City and the Isanti Area Joint Operating Fire District entered into a Fire Hall Lease Agreement in 2005 for lease of the Isanti Fire Hall (the Property); and,

WHEREAS, in 2021 the City and the Fire District entered into a Lease Purchase Agreement for the Isanti Fire Hall, whereby the annual lease payments were put towards the purchase price of the Property, as legally described in Exhibit A of the Lease Purchase Agreement, a copy of which is attached hereto; and,

WHEREAS, the Fire District submitted, and the City received, the final payment under the Lease Purchase Agreement; and,

WHEREAS, title to the Property may now be transferred to the Fire District pursuant to the terms of the Lease Purchase Agreement.

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

1. Sale of the Property is approved.
2. City administration is directed to undertake any and all actions necessary to close on the sale of the Property pursuant to the terms of the Lease Purchase Agreement.

This Resolution is hereby approved by the Isanti City Council this 2nd day of September 2025.

_____
Mayor Luke Merrill

Attest:

_____
Jaden Strand
City Clerk

EXHIBIT A

LEGAL DESCRIPTION

That part of the Southeast Quarter of the Northeast Quarter of Section 30, Township 35, Range 23, Isanti County, Minnesota, described as follows:

Commencing at the southwest corner of said Southeast Quarter of the Northeast Quarter; thence on an assumed bearing of South 89 degrees 29 minutes 22 seconds East, along the south line of said Southeast quarter of the Northeast Quarter, a distance of 654.00 feet to the point of beginning; thence continue South 89 degrees 29 minutes 22 seconds East, a distance of 216.00 feet; thence North 01 degrees 08 minutes 08 seconds West, parallel with the west line of said Southeast Quarter of the Northeast Quarter, a distance of 242.97 feet; thence North 89 degrees 29 minutes 22 seconds West, a distance of 146.06 feet; thence North 01 degrees 08 minutes 08 seconds West, a distance of 80.03 feet; thence North 89 degrees 29 minutes 22 seconds West, a distance of 69.95 feet; thence South 01 degrees 08 minutes 08 seconds East, a distance of 323.00 feet to the point of beginning.

Subject to the existing County State Aid Highway No. 5 along the south line thereof and also subject to an easement for public street along the easterly 66.00 feet thereof as measured at right angles to the most easterly line of the above described tract.

SUBJECT TO

A perpetual easement for utility purposes over, under and across that part of the Southeast Quarter of the Northeast Quarter of Section 30, Township 35, Range 23, Isanti County, Minnesota, described as follows:

Commencing at the southwest corner of said Southeast Quarter of the Northeast Quarter; thence on an assumed bearing of South 89 degrees 29 minutes 22 seconds East, along the south line of said Southeast quarter of the Northeast Quarter, a distance of 870.00 feet; thence North 01 degrees 08 minutes 08 seconds West, parallel with the west line of said Southeast Quarter of the Northeast Quarter, a distance of 242.97 feet; thence North 89 degrees 29 minutes 22 seconds West, a distance of 70.06 feet; to the point of beginning; thence North 89 degrees 29 minutes 22 seconds West, a distance of 76.00 feet; thence North 01 degrees 08 minutes 08 seconds West, a distance of 62.61 feet; thence southwesterly, southerly, southeasterly, easterly and northeasterly a distance of 162.67 feet, along a non-tangential curve concave to the northeast, having a radius of 50.00 feet, a central angle of 186 degrees 24 minutes 29 seconds, a chord distance of 99.84 feet, and a chord bearing of South 50 degrees 40 minutes 31 seconds East, to the point of beginning.

AND

That part of the SE 1/4 of the NE 1/4 of Section 30, Township 35, Range 23, Isanti County, Minnesota, described as follows:

Commencing at the Southwest corner of the SE 1/4 of NE 1/4 of Section 30; thence northerly on an assumed azimuth of 358°31'50" along the West line of the SE 1/4 of NE 1/4 a distance of 323.01 feet; thence easterly on an azimuth of 90°10'40" parallel with the South line of the SE 1/4 of NE 1/4 a distance of 344 feet to the point of beginning of the parcel to be herein described; thence continuing easterly on the aforesaid line parallel with the South line of the SE 1/4 of NE 1/4 a distance of 310 feet; thence southerly parallel with the West line of said SE 1/4 of NE 1/4 a distance of 140 feet; thence westerly parallel with the South line of the SE 1/4 of NE 1/4 a distance of 230 feet; thence northerly parallel with the West line of the SE 1/4 of NE 1/4 a distance of 48 feet; thence westerly parallel with the south line of the SE 1/4 of NE 1/4 a distance of 80 feet; thence northerly parallel to the West line of the SE 1/4 of NE 1/4 a distance of 92 feet, more or less, to the point of beginning and there to terminate. Subject to easements, restrictions, and reservations of record, if any. The above-described tract is a part of what is also known as Lot 4
of Auditor's Subdivision No. 10.

RECORDING COVER SHEET

This cover sheet is for the recording of the City of Isanti and Isanti Area Joint Operating Fire District Lease Purchase Agreement dated March 2, 2021.

This page is not intended to alter the document/ certified copy to which this sheet might be attached.

LEASE PURCHASE AGREEMENT

This Agreement is made as of March 2nd, 2021, between the **City of Isanti**, a Minnesota municipal corporation ("Seller"), and the **Isanti Area Joint Operating Fire District**, a Minnesota joint powers entity created under Minnesota Statute section 471.59 ("Buyer").

Recitals

A. Seller and Buyer entered into the Isanti Fire Hall Lease Agreement on or about December 28, 2005, a copy of which is attached hereto as Exhibit B, in which Buyer, as Lessee, agreed to lease the Isanti Fire Hall from Seller. The lease includes the Fire Hall building and the surrounding grounds historically used and occupied by the Isanti Fire Department.

B. The building also houses the Isanti Police Department. The Isanti Fire Hall Lease Agreement does not include that portion of the building used and occupied by the Police Department.

C. The Isanti Fire Hall is located at 401 First Avenue N., Isanti, Minnesota, on the parcel with Property ID No. 16.040.1031. Adjacent to the Isanti Fire Hall parcel is the parcel with Property ID No. 16.040.0960, which contains a portion of the Fire Hall parking lot and is otherwise vacant. The Isanti Fire Hall Lease Agreement does not include the vacant parcel to the west, Property ID No. 16.040.0960.

D. The parcel at 401 First Avenue N. (Parcel ID No. 16.040.1031) is adjacent to the Seller's well house and emergency generator (Parcel ID No. 16.040.1032). The Isanti Fire Hall Lease Agreement does not include the well house and generator, or the property underlying or immediately surrounding them (the Well House Property). Likewise, this Lease Purchase Agreement does not include the Well House Property.

E. Through lease extensions, the Lease Agreement continues in place as of the date of this Lease Purchase Agreement.

F. Buyer seeks to continue leasing the Isanti Fire Hall from Seller for additional five years (calendar years 2021 through 2025), with the next five annual lease payments, as hereinafter set forth, being applied toward the purchase price of the Property (as defined below) at the end of the lease term.

1. SALE OF PROPERTY. Seller agrees to sell to Buyer, and Buyer agrees to buy from Seller the following legally described parcels (the Property):

See Exhibit A – Legal Description

Isanti County Property Identification: 16.040.1031 and 16.040.0960

An illustration of the Property is shown in Exhibit C.
An illustration of the Well House Property is shown in Exhibit D.

2. **PURCHASE PRICE.** The "Purchase Price" for the Property is $600,000.00.

3. **AMENDMENT TO THE ISANTI FIRE HALL LEASE AGREEMENT.** Notwithstanding any language in the Isanti Fire Hall Lease Agreement or its amendments to the contrary, the following terms shall apply:

a. The term is extended through December 31, 2025.
b. Beginning January 1, 2021, annual rent for each of the next five calendar years is $120,000.00, payable on or before April 1st of each year.
c. All other terms of the existing Lease Agreement will remain in effect except as otherwise modified by this Lease Purchase Agreement.

4. **APPLICATION OF LEASE PAYMENTS.** The base lease payments for the years 2021 through 2025, at $120,000.00 per year and totaling $600,000.00, shall be applied to the Purchase Price of the Property at Closing. All five base lease payments shall therefore be considered payments toward the Purchase Price. Any Additional Rent, as defined in the Isanti Fire Hall Lease Agreement, paid by Buyer to Seller or third parties during the extended term shall not be applied towards the Purchase Price.

5. **CLOSING DATE.** The purchase and sale of the Property shall close by January 31, 2026.

6. **TITLE COMMITMENT.**

a. Seller makes no representations or warranties with respect to the status of title to the Property. On or before October 1, 2025, Seller shall, at Seller's expense, obtain a commitment from a title company of Seller's choosing (the Title Company) to issue an owner's policy of title insurance insuring Buyer's title to the Property (the "Title Commitment") and deliver the Title Commitment and copies of or internet access to copies of all recorded documents referenced in the Title Commitment to Buyer.

b. Buyer shall have until the date 30 days after the receipt of the Title Commitment (Title) to review Title and to give Seller written notice of (i) any defects in the marketability of Seller's title to the Property or any encumbrances on Seller's title to the Property that are objectionable to Buyer, and (ii) the specific actions Buyer requests that Seller take with respect to each such defect or encumbrance (a Title Objection Notice). Any defects in or encumbrances on Seller's title that Buyer does not identify in a timely Title Objection Notice are each a Permitted Exception. Within three business days after Seller's receipt of a Title Objection Notice from Buyer, Seller will notify Buyer, in writing, of the actions, if any, that Seller is willing to take with respect to each of the matters identified in the Title Objection Notice and the time frame in which Seller will take those actions (Seller's Title Notice). If Seller's Title Notice indicates that Seller agrees to make Seller's title to the Property marketable on or before the closing date, the parties shall proceed to closing pursuant to the terms of this Agreement. If Seller's Title Notice indicates that Seller does not agree to make Seller's Title to the Property marketable on or before the closing date, Buyer may, at any time with three business days after Buyer's receipt of Seller's Title Notice, terminate this Agreement by written notice to Buyer in which case this Agreement

is terminated and Seller will refund as much of the Purchase Price as Buyer has paid, to Buyer (Buyer's Title Termination Notice). If Buyer does not deliver a Buyer's Title Termination Notice to Seller within the three business days after Buyer's receipt of Seller's Title Notice, then Seller must perform in accordance with Seller's Title Notice, Buyer shall be deemed to have waived Buyer's objections to the extent Seller has not agreed to address them in Seller's Title Notice, the matters to which Buyer objected and Seller did not agree to resolve are deemed Permitted Exceptions, and the parties shall proceed to Closing in accordance with the terms of this Agreement and the terms of Seller's Title Notice.

7. **PROPERTY SOLD AS IS.** Subject to Buyer's right to terminate this Agreement and receive a refund pursuant to the terms contained herein, Buyer agrees to accept the Property in its current condition, including, without limitation, its current environmental and geological condition, and in an "AS-IS" and with "ALL FAULTS" condition. Buyer's acceptance of title at Closing constitutes Buyer's acknowledgment and agreement that:

a. Seller has not made any written or oral representations or warranties of any kind with respect to the Property (including without limitation express or implied warranties of title, merchantability, or fitness for a particular purpose);

b. Buyer has not relied on any written or oral representation or warranty made by Seller, its agents or employees with respect to the condition or value of the Property;

c. Buyer has had an adequate opportunity to inspect the condition of the Property, including without limitation any environmental testing, and to inspect documents applicable thereto, and Buyer is relying solely on such inspection and testing; and

d. The condition of the Property is fit for Buyer's intended use.

e. Buyer accepts all risk of Claims (including without limitation all Claims under any Environmental Law and all Claims arising at common law, in equity or under a federal, state or local statute, rule or regulation) whether past, present or future, existing or contingent, known or unknown, arising out of, resulting from or relating to the condition of the Property, known or unknown, contemplated or uncontemplated, suspected or unsuspected, including without limitation the presence of any Hazardous Substance on the Property, whether such Hazardous Substance is located on or under the Property, or has migrated from or to the Property.

8. **DEFINITIONS.** As used in this Agreement:

"**Claim**" or "**Claims**" means any and all liabilities, suits, claims, counterclaims, causes of action, demands, penalties, debts, obligations, promises, acts, fines, judgments, damages, consequential damages, losses, costs, and expenses of every kind (including without limitation any attorney's fees, consultant's fees, costs, remedial action costs, cleanup costs and expenses which may be related to any claims).

"**Environmental Law**" means the Comprehensive Environmental Response, Compensation and

Liability Act ("CERCLA"), 42 U.S.C. § 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. § 6901 et seq., the Federal Water Pollution Control Act (the Clean Water Act), 33 U.S.C. § 1251 et seq. the Clean Air Act, 42 U.S.C. § 7401 et seq., and the Toxic Substances Control Act, 15 U.S.C. § 2601 et seq., all as amended from time to time, and any other federal, state, local or other governmental statute, regulation, rule, law or ordinance dealing with the protection of human health, safety, natural resources or the environment now existing or hereafter enacted.

"**Hazardous Substance**" or "**Hazardous Substances**" means any pollutant, contaminant, hazardous substance or waste, solid waste, petroleum product, distillate, or fraction, radioactive material, chemical known to cause cancer or reproductive toxicity, polychlorinated biphenyl or any other chemical, substance or material listed or identified in or regulated by any Environmental Law.

9. RELEASE. By accepting the deed to the Property, Buyer, for itself, its directors, officers, stockholders, divisions, agents, affiliates, subsidiaries, predecessors, successors, and assigns and anyone acting on its behalf or their behalf hereby fully releases and forever discharges Seller from any and all Claims (including without limitation all Claims arising under any Environmental Law and all Claims arising at common law, in equity or under a federal, state or local statute, rule or regulation), past, present and future, known and unknown, existing and contingent, arising out of, resulting from, or relating to the condition of the Property, and Buyer hereby waives any and all causes of action (including without limitation any right of contribution) Buyer had, has or may have against Seller and anyone acting on its behalf with respect to the condition of the Property, whether arising at common law, in equity or under a federal, state or local statute, rule or regulation. The foregoing shall apply to any condition of the Property, known or unknown, contemplated or uncontemplated, suspected or unsuspected, including without limitation the presence of any Hazardous Substance on the Property, whether such Hazardous Substance is located on or under the Property, or has migrated from or to the Property.

10. NOTICES. Notices permitted or required by this Agreement must be in writing and shall be deemed given when delivered in legible form to the party to whom addressed. Notices may be sent by certified mail or e-mail. Notices are effective two business days after they are mailed via certified mail, return receipt requested or, if sent by email, upon email transmission (provided that any email transmission that occurs after 5:00 pm Central Time will be deemed provided on the following day). If delivered at the Closing, a notice shall be deemed given when hand-delivered to the party's representative at the Closing. The business addresses of the parties are as follows:

Seller:
City Administrator City of Isanti
110 1st Avenue N.W.
P.O. Box 428 Isanti, MN 55040

Buyer:
Isanti Area Joint Operating Fire District
401 First Avenue North
P.O. Box 490 Isanti, MN 55040

With Copy To:
Peter Tiede
Tiede Grabarski PLLC
4770 White Bear Parkway Suite LL20
White Bear Lake, MN 55110

Notices not given in the manner or within the time limits set forth in this Agreement are of no

effect and may be disregarded by the party to whom they are directed.

11. CLOSING. The Closing shall take place at the offices of the Title Company, or at some other place as the parties may mutually agree. At the option of either Party, the executed closing documents, Purchase Price (to the extent not yet paid) and closing costs may be deposited with the Title Company and disbursed by the Title Company pursuant to avoid the necessity for a Closing at which the Parties are present.

a. **Seller's Obligations at Closing.** At Closing, Seller must deliver to Title Company, for delivery to Buyer:

i. A warranty deed, duly executed and acknowledged on behalf of the City, conveying title to the Property, subject to (A) matters that would be disclosed by an accurate survey of the Property; and (B) matters that constitute Permitted Exceptions;

ii. A certified copy of a duly adopted City Resolution authorizing Seller's sale of the Property to Buyer; and

iii. Seller's affidavits, settlement statement approved by Seller and Buyer, and any other documents required by the Title Company.

b. **Buyer's Obligations at Closing.** At Closing, Buyer must:

i. Provide a certified check in an amount equal to the amount of the Purchase Price adjusted to reflect Buyer's prior payment(s) and to reflect amounts Buyer must pay or will receive at Closing, to Title Company for disbursement to Seller and others pursuant to this Agreement and the Settlement Statement; and

ii. File or cause Title Company to file an Electronic Certificate of Real Estate Value, if required and necessary.

c. **Closing Costs.**

i. At Closing, the following Seller closing costs and expenses must be paid from the Purchase Price or, if the Purchase Price is not sufficient, paid by Seller:

1. Seller's portion of the prorated property taxes, if any.
2. One-half the cost of any closing fees.

ii. At Closing, Buyer must pay the following costs and expenses:

1. Buyer's portion of prorated property taxes, if any.
2. One-half the cost of any closing fees.
3. Documentary and recording fees for the deed(s).
4. The cost of the owner's title insurance policy, if Buyer elects to purchase an Owner's title insurance policy.
5. State deed tax.

d. **Possession.** Seller must deliver possession of the Property to Buyer at Closing.

12. **REAL ESTATE BROKERS.** Seller and Buyer represent and warrant to each other that they have dealt with no brokers, real estate agents, finders or the like in connection with this transaction.

13. **ASSIGNMENT.** This Agreement may not be assigned without the written consent of the non-assigning Party.

14. **THIRD PARTY BENEFICIARY.** There are no third party beneficiaries of this Agreement, intended or otherwise.

15. **JOINT VENTURE.** Seller and Buyer, by entering into this Agreement and completing the transactions described herein, shall not be considered joint venturers or partners.

16. **CAPTIONS.** The paragraph headings or captions appearing in this Agreement are for convenience only, are not a part of this Agreement, and are not to be considered in interpreting this Agreement.

17. **ENTIRE AGREEMENT / MODIFICATION.** This written Agreement constitutes the complete agreement between the parties and supersedes any prior oral or written agreements between the parties regarding the Property. There are no verbal agreements that change this Agreement and no waiver or modification of any of its terms will be effective unless in writing executed by the parties.

18. **BINDING EFFECT.** This Agreement binds and benefits the Parties and their successors and assigns.

19. **CONTROLLING LAW.** This Agreement is made under the laws of the State of Minnesota and such laws will control its interpretation.

20. **REMEDIES.**

a. If Buyer fails to perform any of the terms or conditions of this Agreement within the specified time limits, Seller may declare this Agreement terminated pursuant to Minnesota Statutes section 559.21. Seller may suspend the performance of its obligations under this Agreement and commence an action in Isanti County District Court to recover its actual damages arising from the default.

b. If Seller fails to perform any of the terms or conditions of this Agreement within the specified time limits, Buyer may elect to either have this Agreement specifically enforced and recover any incidental damages or terminate the Purchase Agreement in which case Seller shall refund the Purchase Price or so much of the same as has been paid to that date, to Buyer. Buyer waives all claims for consequential damages against Seller based on Seller's breach or alleged default hereunder.

21. **WAIVER.** Failure of Seller or Buyer to insist upon the performance of any of the covenants, agreements and/or conditions of this Agreement or to exercise any right or privilege herein shall not be deemed a waiver of any such covenant, condition or right.

22. **SURVIVAL OF TERMS AND CONDITIONS.** The terms and conditions of this Agreement shall survive and be in full force and effect after the delivery of the deed and shall not be deemed to have merged therein.

23. **SEVERABILITY.** Each provision of this Agreement shall apply to the extent permitted by applicable law and is intended to be severable. If any provision is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the legality or validity of the remainder of the Agreement.

24. **CONSTRUCTION.** The Parties acknowledge that this Agreement was initially prepared by Seller solely as a convenience and that all Parties and their counsel hereto have read and full negotiated all the language used in this Agreement. The Parties acknowledge that because all Parties and their counsel participated in negotiating and drafting this Agreement, no rule of construction shall apply to this Agreement to construe ambiguous or unclear language in favor of or against any Party.

25. **COUNTERPARTS; DIGITAL COPIES.** This Agreement may be executed in any number of counterparts and the signature pages of the separate counterparts combined into a single copy of this Agreement which will then constitute a fully executed version of this Agreement. A facsimile, .pdf file or digital copy of a signed counterpart or of an assemblage of counterparts of this Agreement shall be deemed to be an original thereof.

26. **TIME PERIODS.** The time for performance of any obligation or taking any action under this Agreement shall be deemed to expire at 5:00 p.m. Central Time on the last day of the applicable time period provided for in this Agreement. If the time for the performance of any obligation or taking any action under this Agreement expires on a Saturday, Sunday or legal holiday, the time for performance or taking such action shall be extended to the next succeeding day which is not a Saturday, Sunday or legal holiday.

27. **EMERGENCY GENERATOR.**

a. Equipment. For purposes of this Agreement, the "Generator Equipment" consists of the generator and related controls. Generator Equipment does not include the wiring from the generator to the Fire Hall or any transfer switches or other wiring on the Fire Hall Property beyond the switches to which the generator is connected.

b. Continued Connection. The generator is connected to the Isanti Fire Hall as of the date of this Agreement and provides emergency electrical service to the entire Isanti Fire Hall building. Said connection and use of the generator shall continue until this Agreement is terminated. Neither party shall interfere with or disturb the Generator Equipment except as required for maintenance or repair. In the event District personnel become aware of any defect with the Generator Equipment, the District shall notify the City of said defect within 24 hours.

c. Maintenance. The City shall undertake all maintenance and repair of the Generator Equipment; the District shall not modify, maintain, repair or otherwise interfere with the Generator Equipment without the City's express permission. The City shall undertake necessary routine maintenance, in its discretion, at its sole cost.

The Remainder of this page is left intentionally blank.

SELLER: City of Isanti, a Minnesota municipal corporation

By: _____ Dated: 3-3, 2021

By: Jaden Strand Dated: March 3rd, 2021

STATE OF MINNESOTA)
) ss.
COUNTY OF ISANTI)

On this 3rd day of March, 2021, before me, a Notary Public, personally appeared Jeff Johnson and Jaden Strand, of the City of Isanti, a Minnesota municipality within the State of Minnesota, and that said instrument was signed on behalf of the City of Isanti by the Mayor and City Clerk and, hereby acknowledge said instrument to be the free act and deed of said City of Isanti.

Katie Lynn Brooks
Notary Public
Minnesota
My Commission Expires January 31, 2022

_____
Notary Public

BUYER: Isanti Area Joint Operating Fire District, a Minnesota joint powers entity

By: _____ Dated: 3/8/. , 2021

STATE OF MINNESOTA)
) ss.
COUNTY OF)

On this 3rd day of March, 2021, before me, a Notary Public, within and for said County and State, personally appeared Arvid Jenkins, to me personally known, who, being by me duly sworn did say that he is the Vice Chair of the Isanti Area Joint Operating Fire District, named in the foregoing instrument, and that said instrument was signed on behalf of said limited liability company and acknowledged to be the free act and deed of said company.

Sheila Sellman
Notary Public
Minnesota
My Commission Expires January 31, 2024

_____
Notary Public

This document was drafted by:

City of Isanti
1st Avenue North
P O 428
Isanti, MN 55040-0428
Telephone: 763-444-5512

AGENDA ITEM NO. L.5

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jared Haas, Associate Planner
Date: September 2, 2025
Subject: City Ash Tree Survey Presentation and Emerald Ash Borer Planning

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Background:
As directed by Council, the City of Isanti contracted with Davey Resource Group to conduct a survey of all boulevard and park ash trees. The survey was completed in July, and the data has been delivered to the city. The link to the survey can be found on the City of Isanti website and was also emailed to the City Councilmembers prior to this meeting. Emerald Ash Borer is present in the city and will kill all untreated ash trees over the next several years. Staff would like direction on creating a succession plan. Councilmembers have shown interest in potentially managing trees in the ROW and on City owned parcels.

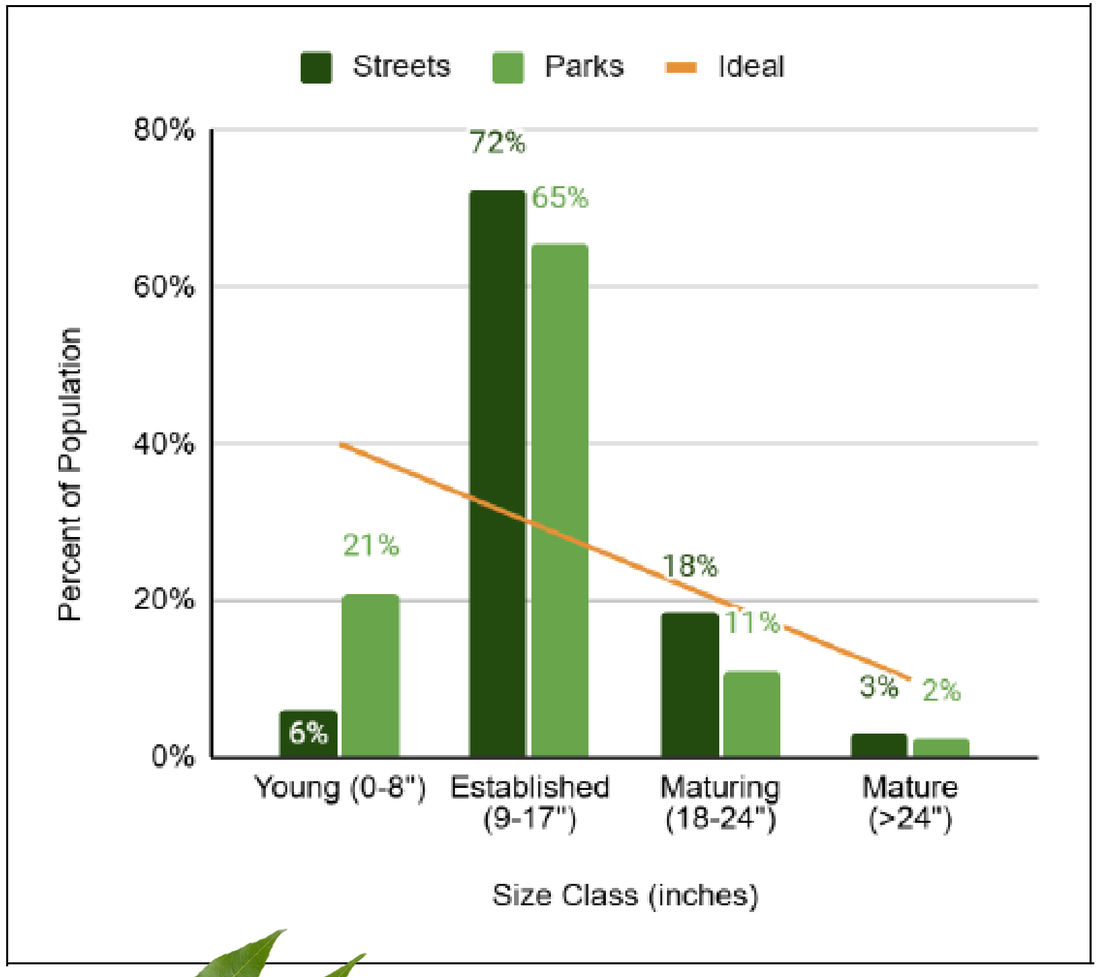
Factors to consider if the City Council desires to move forward with treatment or removal of the identified Ash Trees include:
--ReLeaf Grant funding is available through the Minnesota DNR. If awarded, this funding could cover some or all of the costs associated with removal, but would require replanting new trees in the same locations and collecting GPS data for all replacement trees. Should the City remove Right of Way (ROW) ash trees, or only trees on City owned parcels, including parks.
-Precedent for ROW tree maintenance if the City removes boulevard ash trees. Staff recommends a recorded agreement with property owners releasing the City from any obligation to maintain replaced ROW trees and also with owners who decline.
-Pesticide treatment options, temporary or long term.
-If ROW trees are removed, should stumps be included in the removal?

Request:
Direct staff on a plan for ash tree removal and replacement.

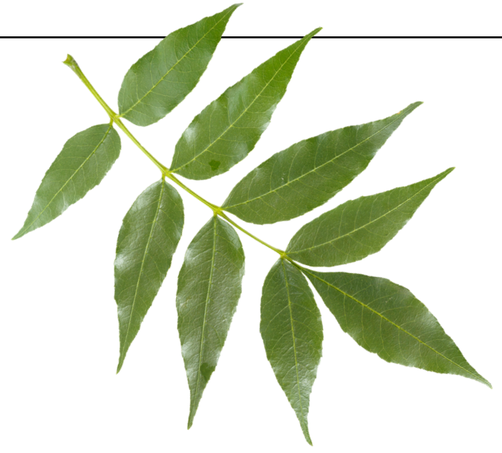
Attachment(s):
- Ash Tree Survey Report
- ReLeaf Grant Application



ASH TREE INVENTORY AND E.A.B. RESPONSE



The July 2025 Ash Tree Inventory counted a total of 477 ash trees. Of these, 396 are within street Right of Ways and 81 are within the mowed and maintained areas of parks and city-owned buildings.





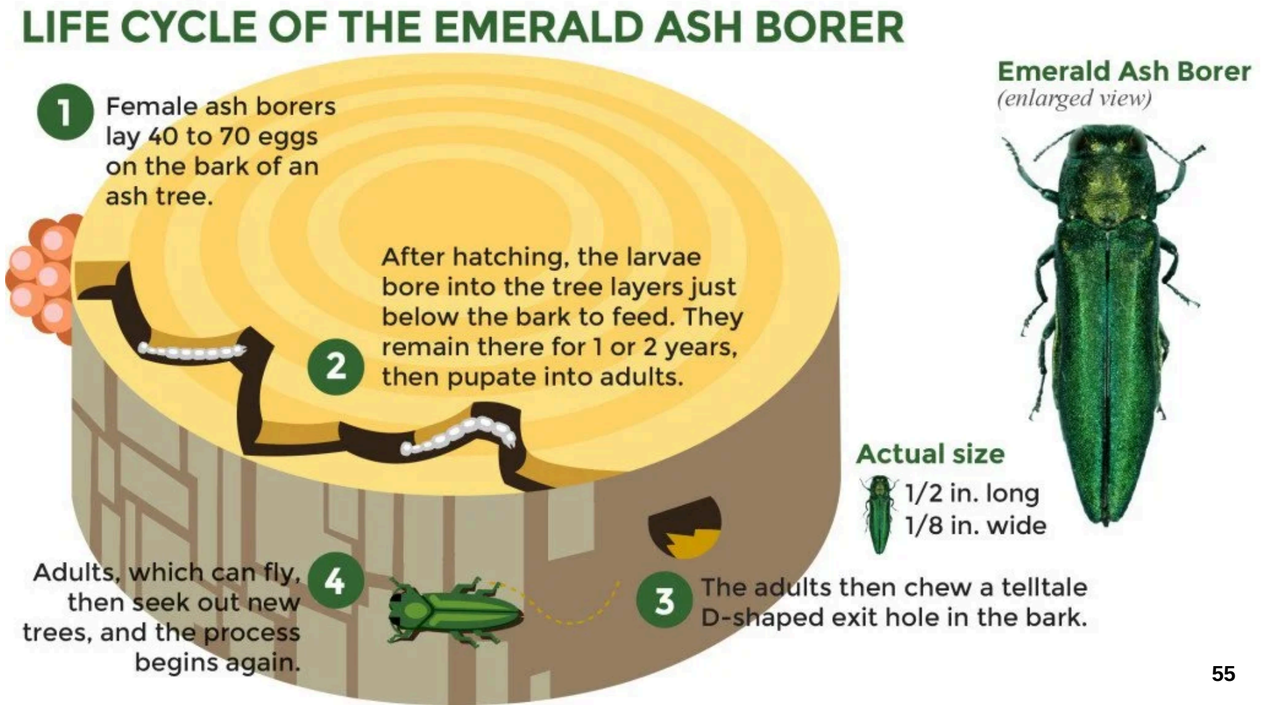
EMERALD ASH BORER

First detected in Minnesota in 2009, now in at least 54 counties.

Kills >99% of ash trees within 3-5 years of infestation.

22% of inventoried ash tees are currently showing symptoms. (symptoms are not usually visible until year 2 or 3)

City-wide loss of all untreated ash trees is expected within 6 - 10 years.



STEET TREES

By city ordinance, trees within the ROW are currently the responsibility of the adjacent property owner. Residents will be responsible for removing 396 ROW trees, in addition to any ash trees located on their property.

6. Decorative Landscaping. This includes flower beds, rock gardens and any planting(s) or structures other than established turf.
   a. Any planting or decorative items placed in any right of way and/or easement is the reasonability of the property owner to maintain.
   b. The City will not be held liable for any damage to any planting or decorative items placed in any right of way and/or easement, all costs associated with any damage or loss of such decorative landscaping shall be the responsibility of the property owner.
   c. The City may require resident to move landscaping due to unforeseen circumstances, If City must remove the property owner will incur all associated costs.
   d. Natural prairie grass must follow the recommendations listed on the MN Board of Water and Soil Resources website for Pollinator Lawns and must be approved by City staff prior to planting. (Ord No. 775)

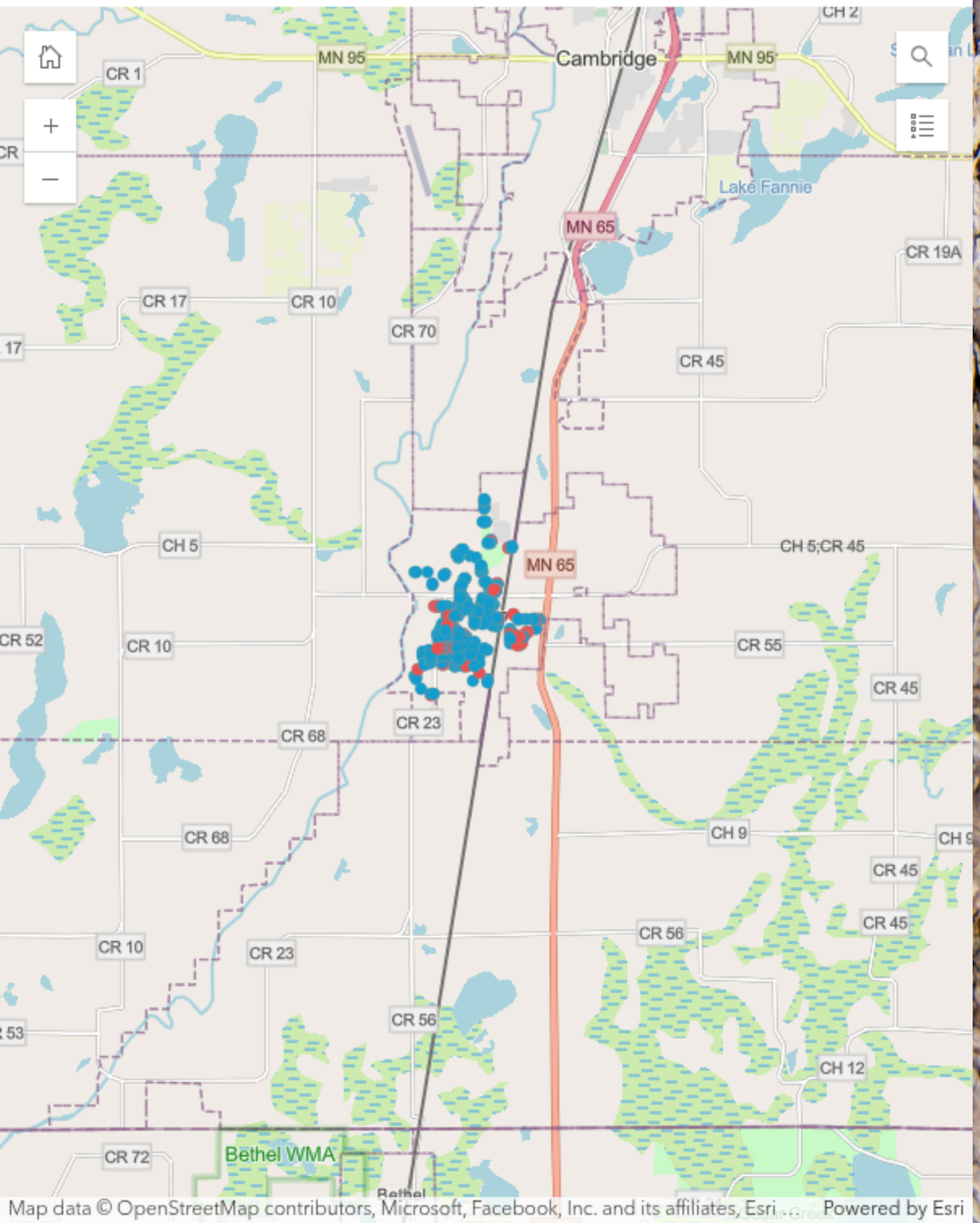


PARK TREES

81 ash trees are located within the maintained areas of city parks and grounds. To maintain the current level of urban canopy, these trees will need to be treated or replaced.



July 2025 Ash Tree Survey





PESTICIDE TREATMENT

Injected into the tree.

Effective on uninfested or lightly infested trees. Not effective on heavily infested trees.

Trees must be re-treated every 2 years, indefinitely.

Cost: $11 - 15 per inch DBH.
Treating all 16 trees in Mattson Park, for example, would cost $2,321 - 3,165 at current rates.





Basswood

RECOMMENDATIONS

Plan to remove and replace most park ash trees within the next 5 years.

In locations where the removal of ash trees would cause significant degradation of aesthetics or public use, consider treating trees for a period of 10-12 years. This would allow time for replacement trees to be planted and establish themselves.



Northern Catalpa

REPLACEMENT TREES

Boulevard and park trees improve property values, provide shade, reduce runoff, and improve air quality.

Replacement trees should be diverse species to reduce the threat of future invasive pests.

Some species are more suitable to the conditions and needs of the urban environment.

Bur Oak, Northern Catalpa, Hackberry, Kentucky Coffeetree, Swamp White Oak, and Basswood, are good candidates.



ReLeaf Community Forestry Grants

2025 Request for Applications

In accordance with the Americans with Disabilities Act, this information is available in alternative forms of communication upon request by calling 651-259-5274. TTY users can call the Minnesota Relay Service at 711. Minnesota DNR is an equal opportunity employer and provider.

Grant Overview

The Minnesota Department of Natural Resources (DNR) welcomes applications from local units of government and nonprofit organizations within Minnesota that will encourage and promote the inventory, planting, assessment, maintenance, improvement, protection, utilization, and restoration of trees and forest resources to enhance community forest ecosystem health and sustainability as well as to reduce atmospheric carbon dioxide levels and promote energy conservation.

Eligible Applicants

Nonprofit organizations with 501(c) status, educational institutions, and local units of government within Minnesota, including cities, counties, regional authorities, joint powers boards, towns, and Tribal governments. Parks and recreation boards in cities of the first class are also eligible to apply.

Eligible Activities

The following activities are eligible for grant funding:

- Community forestry work conducted on non-state public land, or on residential land for low-income residents (work on residential land must be conducted by companies or organizations with an International Society of Arboriculture (ISA) Certified Arborist on staff, Tree Care Industry Association (TCIA) accreditation, or equivalent qualification)
- Work conducted by staff or contractors
- Tree inventories
- Developing a management plan, which can include but is not limited to a forestry-related climate adaption plan, all lands management plan, or emerald ash borer management plan. *Incorporation of environmental justice components and wood utilization components into management plans is encouraged.*
- Tree and stump removal and tree replacement
- Tree planting for diversity
- Chemical treatment of ash trees with an injectable non-neonicotinoid insecticide (e.g. emamectin benzoate) if it provides long-term impact or seed funds an intended long-term program in communities up to 10 miles outside of generally infested areas across Minnesota (please see online guidance for more information)
- Gravel bed construction and maintenance
- Developing a tree ordinance
- Tree cabling, if a long-term evaluation plan is included
- Maintenance pruning
- Development, purchase, or printing of materials used to educate, engage, and conduct outreach to residents about urban and community forestry
- Urban and community forestry or arboriculture education and outreach
- Professional certifications and/or training related to the proposed project
- Wood utilization
- Additional plant healthcare treatments, as approved

Grant Priority

Consistent with legislative direction, priority for ReLeaf grant awards will be given to projects located in a census block group with a supplemental demographic index score in the 70th percentile or higher as identified using the United States Environmental Protection Agency's Environmental Justice Screening and Mapping Tool methodology provided in the United States Environmental Protection Agency's environmental justice screen technical documentation dated July 31, 2024. Please click here to view the Priority Area map.

The supplemental demographic index is a combination of five socioeconomic factors averaged together for

each Census block group. The supplemental demographic index can provide an additional perspective on potential community vulnerability. The formula is as follows: supplemental demographic index = (% low-income + % persons with disabilities + % less than high school education + % limited English speaking + low life expectancy) / 5.

These priorities align with the State of Minnesota's policy of ensuring fairness, precision, equity, and consistency in competitive grant awards. This includes implementing diversity and inclusion in grant making. The Policy on Rating Criteria for Competitive Grant Review establishes the expectation that grant programs intentionally identify how the grant serves diverse populations, especially populations experiencing inequities or disparities, or both.

Project Evaluation

Applications will be rated by a tiered structure to meet statutory priority. The priority is evaluated and carries a unique weight to identify at what level the applicant meets the statutory priority.

Applications will be sorted into one of three tiers based on the criteria outlined. To be funded, the application must be complete, meet Minimum Required Project score of 70, and a Minimum Past Grant Performance score of 3 (or have no Grant Closeout Form with the Urban & Community Forestry UCF program). Applications must meet all requirements to receive funding (see "Application Requirements" section below), they will be funded based on their eligible request and amount of available funding.

In addition to assessing how well a proposed project aligns with the stated priorities, applications will be reviewed and scored based on the overall strength of the proposal. This evaluation serves the following purposes:

- To help ensure the quality of the projects receiving taxpayer dollars
- To distinguish among priority projects if funding is insufficient to support all that meet the application requirements
- To rank remaining projects if funding allows awards beyond the priority

Please review the tiers outlined in the "Application evaluation scoresheet" to determine how your application may be scored.

Funding

A total of $7,198,200 is available in general fund dollars to fund projects managing forest pest and disease, through community forestry activities on non-state public lands and residential land for low-income residents. There is no minimum to the dollar amount applicants can request. The maximum amount that will be funded is $500,000.

No matching funds are required and **submitting match as part of your application is not recommended**. If match is provided, it cannot come from other grants or monies from the State of Minnesota.

Grant Requirements

- Applicant must comply with all Federal and State laws and regulations related to the completion of projects, as stated in the grant agreement.
- Application must show the applicants ability to provide photo documentation of the project's progress at appropriate phases, and illustrations, diagrams, charts, graphs, and maps to show results. All public trees removed and planted must be mapped and submitted.
- Applicant must publicly post and promote grant project information and purpose.

Application Requirements

Applicants must meet the following application requirements to be considered for this grant opportunity:

GENERAL

- Applications must be completed in full to be considered. This includes:
  - A detailed project description, including goals, objectives, and a timeline.
  - A budget outlining project costs, including labor, materials, and equipment.
  - A letter of support from any identified partner organization(s).
- Applications must show the ability to implement the project, meet all grant objectives, and submit a final report by June 30, 2027.

PRE-AWARD RISK ASSESSMENT

- Applicants who request $50,000 or more in grant funds must complete and submit the Pre-Award Risk Assessment Questionnaire (not applicable for Tribal governments).
- If required, the questionnaire must be completed in full and all supporting financial documentation must be submitted to be considered.

PAST GRANT PERFORMANCE EVALUATION

- Applicants who have completed one or more grant projects with the DNR Urban and Community Forestry (UCF) Program will need to address their past grant performance in the application. Applicants should request their most recent UCF Grant Closeout form, which can be requested from ucf.dnr@state.mn.us. If you are unsure if your organization has previously held a grant contract with UCF program, please reach out to ucf.dnr@state.mn.us and staff will confirm your past grant status and provide the closeout form, if applicable.
- Past grant performance, when applicable, will be a consideration when awarding grant funding. This means that a project could score well based on the strength of the application, but receive additional grant conditions, reduced funding, or event no funding due to past grant performance issues for which there is no evidence of corrective actions being taken.
- If an applicant was a previous grant recipient but no UCF Grant Closeout form is available, or if the applicant has never received a grant under the UCF program, the section can be left blank. There will be no penalty for those where no UCF Grant Closeout form is available, or if the applicant has never received a grant under the UCF program.

Additional Requirements

INVENTORY, MANAGEMENT PLANS, EDUCATION

- Tree inventory projects must submit obtained data to the DNR in a shapefile format.
- Local units of government must adopt an urban and community forest management plan through this grant process if the community does not yet have one in place. The management plan must be adopted or re-adopted after June 30, 2017, and must be submitted to DNR.
- Any education provided through this program must be conducted by an ISA Certified Arborist, TCIA accreditation or equivalent qualification, or must qualify for ISA continuing education units.
- Management plans are encouraged to incorporate wood utilization when removals are occurring.
- Management plans are encouraged to incorporate priority for environmental justice communities as defined in the priority project section of this document. This may include prioritizing plantings in areas of low canopy cover, focusing education and outreach in these areas, etc.

TREE REMOVALS AND PLANTING

- Planting trees can take place without removal.
- Tree removals from boulevards and manicured parks, must be replaced at least one-for-one (i.e., at least one

tree planted for every tree removed), and trees must be replanted at the same location of the removal whenever possible and feasible.

- Tree removals conducted in park woodlands:
    - For the purposes of this grant, park woodlands are defined as publicly owned spaces that, beyond trail creation or access, are not regularly mowed.
    - Removals in woodlands need to be mitigating a public safety concern or to address degraded ecosystems.
    - Removals must meet a minimum of one tree planted for five trees removed.
- Tree planting projects must follow the best practices set in A Pocket Guide to Planting Trees.
- Tree planting projects must identify the tree species to be planted; site location(s); and number, and type/size of planting stock:
    - The species identified for planting must increase the diversity of the community's tree canopy and advanced the goal of working toward the 20-10-5 guidelines, meaning a community has no more than 20% of their trees within a single family, no more than 10% of their trees within a single genus, and no more than 5% of their trees within a single species. Communities without a completed tree survey may contact the DNR at ucf.dnr@state.mn.us to receive available community tree survey data.
    - Tree species listed on the Minnesota Invasive Terrestrial Plants list are not eligible for grant expenses, including Amur cork tree, Amur maple, autumn olive, black locust, buckthorn, Norway maple, Russian olive, Siberian elm, and tree of heaven.
    - Species list for trees to be planted must be submitted to and approved by DNR prior to planting.
    - Species list and numbers can be amended following the submission of tree inventory/survey data.
    - Tree stock must meet ANSI Z-60.1 and can be:
        - ¾-2 inch caliper bareroot,
        - a container class size #20 or smaller, or
        - balled and burlapped trees smaller than 2.5" caliper (MNDOT Certified Landscape Specialist training required by planting organization in order for B&B trees to be eligible).
        - Flexibility is possible in instances where desired stock in unavailable.
        - DNR recommends trees be purchased with a one-year warranty.
- All trees removed and planted on public land must be mapped and submitted as shapefiles, with the planted trees identified by species. If your community does not have access to shapefile-generating software, you may purchase it as part of this grant, or please contact DNR at ucf.dnr@state.mn.us to discuss options for addressing this requirement.
- Projects that incorporate tree planting must submit a 3-year establishment plan with application.
- Tree removal projects must report how wood material was managed.

RESIDENTIAL TREE CARE

- Removals conducted on residential property must be offered a tree replacement of one tree planted for each tree removed. Property owner must decline trees planted in order to not meet the one-to-one replanting requirement.
- Work on residential land can only be conducted on a property in service to low-income residents. The definition of low-income must be defined and reasonably justified by the applicant and submitted to the DNR.
- Work conducted on residential property will either be completed by residents (tree planting only), or by tree care companies holding liability insurance and with an International Society of Arboriculture (ISA) Certified Arborist on staff, or Tree Care Industry Association (TCIA) accreditation, or equivalent certification.
- A link to, or paper copy of, the Forest Service's Tree Owner's Manual (English / Spanish) must be provided to

residents receiving maintenance work or a newly planted tree.

- For activities on residential land, a formal agreement between the resident and the ReLeaf grant recipient is required. Each residential agreement must contain the following language:
    - *The State of Minnesota is released from any liability associated with work completed on private property.*
    - *Access is granted by the landowner for all planned activities within agreement; this may include, but is not limited to: planting, follow-up maintenance, monitoring, or other on-site work.*
    - *I will plant and care for my tree according to the Tree Owner's Manual for as long as it is within my right to do so.*

WOOD UTILIZATION

- Wood utilization projects must report on how many board feet or cords of wood are utilized.

Emerald Ash Borer (EAB) Considerations

Minnesota Department of Agriculture considers **May 1 – September 30** to be the flight season for EAB. This means that EAB adult beetles are emerging from infested wood or trees and flying in search of new hosts during this time. The best management practice is to not remove ash trees when EAB are actively flying (May-September), to avoid the risk of EAB emerging from this material in transit or at a processing location.

EAB infestations are difficult to identify in the early stages of the infestation. EAB infestation areas grow via human-assisted movement and through natural dispersion. For these reasons, when new EAB infestations are discovered, quarantines are enacted on a large scale with the assumption that the infestation is spread beyond what is observed. However, while the quarantine necessarily covers a large area where EAB may be present, the distribution of EAB is likely not uniform throughout the quarantine and may be in areas outside these boundaries.

These guidelines ideally should be followed 100 percent of the time when working with ash trees throughout the state of Minnesota. However, *once a community is heavily infested with EAB (the point at which EAB-infested ash are so numerous that year-round removal of hazardous trees is necessary to mitigate risk to public), conducting ash tree removals during the emerald ash borer flight season may be necessary to avoid risk to public safety and property*. Following these guidelines will provide the lowest degree of risk for movement of EAB.

Eligible Project Expenses

Eligible project expenses are those incurred through eligible project activities directly related and necessary to achieve the outcomes described in the project application and that meet the conditions of the grant contract. Grant funds can be used for, but may not be limited to:

- Professional contracts for technical assistance or project implementation. Eligible activities, under such contracts included but may not be limited to outreach, public tree inventories, management plans, treatment, and tree removal and replanting.
- Time spent on the project by staff of the grant recipients.
- Project-related materials may include tree stock, mulch, watering bags, staking materials, tree wrap or guards, shovels, printing, etc.
- Equipment purchases of $4,999 or less, that are used to complete the project. Multiple pieces of equipment, tools, or project supplies can be purchased with grant funds, but no one tool can have a unit cost of $5,000 or more, even if that cost is split across grant and match funds.
- Equipment rental

Ineligible Project Expenses

Ineligible project expenses include, but are not limited to:

- Costs incurred prior to the start date of the fully executed grant agreement.
- Purchase of trees listed on the Minnesota Noxious Weed List, or the DNR's Invasive Terrestrial Plants List, including Amur cork tree, Amur maple, autumn olive, black locust, buckthorn, Norway maple, Russian olive, Siberian elm, and tree of heaven.
- Purchase of balled and burlapped trees larger than 2.5" caliper, containerized trees larger than #20, or bareroot trees greater than 2" caliper diameter.
- Purchase of tree species that already make up 10% or more of the community's public trees, or in a family that makes up 20% or more of the public trees.
- Purchase of plants other than trees, such as living ground covers, sod, grass seed, and flowers.
- Purchase of land or easements.
- Major soil purchases, grade changes or construction.
- Capital expenditures (items with a unit cost of $5,000 or more), such as buildings, motor vehicles, trails, or other permanent structures.
- Experimental practices not approved by DNR.

Questions about additional eligible or ineligible expenses can be directed to ucf.dnr@state.mn.us.

Application Details and Instructions

When filling out the application, ensure all sections are completed and the application is submitted by the deadline. Pay close attention to the requested information and respond to all questions. Detailed responses and completeness are strongly encouraged: if funded, the application responses will become a grantee's work plan. Make sure enough information is provided, especially in the timeline and budget sections, to serve as a complete work plan. Grantees will need to meet the objectives stated in their work plans by the end of the grant program. Clearly demonstrate in the application how the proposed project does or does not meet the grant priority and how it aligns with eligibility requirements (including project activities and costs). Be sure that the application does not request funding for any ineligible project expenses.

A complete application will consist of the following:

1. Application form (PDF, format unchanged)
2. Budget (Excel, format unchanged, additional lines added as needed)
3. Application identifies locations of grant project work. Submission must show whether work will take place within the Priority Areas; examples may include:
    - Application states:
        - that project work is taking place community-wide based on your organization's geographic purview; or
        - that work will only take place within areas identified by the supplemental demographic index; or
        - that no project work will take place within the supplemental demographic index.
    - Maps are provided, showing project area (ex. printing screenshot of Priority Area map, outlining project area, scanning, and submitting with application;)
4. 3-Year Tree Establishment Plan for newly-planted trees, *if planting trees* (PDF, format unchanged)
5. Species and Stock List from which trees will be planted, *if planting trees* (any format acceptable; contact ucf.dnr@state.mn.us with questions about species eligibility)
6. Local units of government, submit a management Plan, if already completed (local units of government **must** have adopted on or after June 30, 2017, and submitted with their application or plan to adopt a management plan through this grant process- if your community does not have a management plan in place, budget for the cost of obtaining one during this grant program)
7. Letter(s) of support, *if collaborating with an outside organization* (any format acceptable)
8. Pre-Award Risk Assessment Questionnaire and associated financial documents, *if applicant is requesting $50,000 or more in grant funds. Tribal governments are exempt from this requirement.* (PDF, format unchanged)

9. List of Authorized Signer(s), *including name(s), title(s), and email address(es).* (Any format acceptable)

Data Privacy and Trade Secret Notice

The information provided by an applicant will be used to assess the applicant's eligibility to receive a grant. The decision to apply for this grant is voluntary, and applicants are not legally required to provide any of the requested information. Applicants may decline to complete this application without any legal consequence. However, only completed applications will be considered for a grant; incomplete applications will not be considered.

Applications are private or non-public until opened. Once the applications are opened, the name and address of the applicant and the amount requested is public. All other data in an application is private or non-public data until all agreements are fully executed. After DNR has completed the evaluation process, all remaining data in the applications is public with the exception of trade secret data as defined and classified in Minn. Stat. § 13.37. A statement by a grantee that the application is copyrighted or otherwise protected does not prevent public access to the application (Minn. Stat. § 13.599, subd. 3).

Application Submission Instructions

After reading through the Request for Applications, complete all parts of the application, which can be found online. Grant applicants are required to submit applications by email to ucf.dnr@state.mn.us. Applications must be received electronically by October 28, 2025**,** to be considered for funding. The applicant is responsible for ensuring their submission is received by DNR by the deadline; applications received after the deadline will not be eligible for consideration. DNR is not responsible for any technical or logistical problems causing an application to be received late.

Review Process and Timeline

All applicants must meet the minimum requirements identified in this Request for Applications to obtain funding.

A UCF Grants Steering Committee, made up of staff from the DNR Division of Forestry, and select stakeholders, will evaluate applications received by the application deadline, recommend projects and award amounts to the DNR. DNR will review the UCF Grants Steering Committee recommendations and is responsible for final award decisions. Final grant awards are contingent upon a pre-award financial to ensure there are no concerns that cannot successfully be mitigated upon negotiation with the State. *The award decisions of DNR are final and not subject to appeal.*

Process	Timeline
RFA posted on the DNR website	August 13, 2025
Questions from applicants on application process due	October 14, 2025
Applications due	October 28, 2025
Project Selection Recommendations; Financial and Capacity Review; Grant Agreement Negotiations	December 1, 2025-January 23, 2026
Work Plans Approved, Contracts Executed, Grant Work Begins	April 15, 2026

DNR expects to contact selected grantees by January 23, 2026. If selected, grantees may only incur eligible expenditures after the grant contract is fully executed and the grant has reached its effective date.

Awards are not publicly announced until all grant agreements are fully executed.

Required financial and grantee capacity review

To protect the interest of the State and to ensure the effective and timely completion of publicly funded grant projects, agencies must ensure that entities that receive grants are financially and operationally capable of performing all duties required of the grant. The OGM 08-06 policy establishes minimum requirements for granting agencies conducting pre-award risk assessment and financial review of potential grantees. As required by *Minn. Stat. §16B.981/Chapter 62 - MN Laws, Article 7, Section 11,* a pre-award risk assessment must be conducted for grant awards of $50,000 or more. This policy does not apply to Tribal governments.

All grantees as defined in *Minn. Stat. §16B.981 Subd. 1 (c)* applying for grants in the state of Minnesota must undergo a financial and capacity review prior to final grant award of $50,000 and higher. Such applicants must include the Pre-Award Risk Assessment Questionnaire and associated financial documents with their application.

Review of the Pre-Award Risk Assessment Questionnaire and associated financial documents may result in a request for more information for the purpose of satisfying any DNR concerns. When requesting additional information from a potential grantee, the DNR will give the potential grantee 15 calendar days to respond or to work with the DNR to develop a risk mitigation plan to satisfy the concerns.

Questions:

Submit questions to ucf.dnr@state.mn.us. Answers will be posted weekly online. Questions must be submitted no later than October 14, 2025 to be included on the website.

Liability and Project Implementation

DNR is not liable for any costs incurred by any organization or individual for work performed in the preparation and production of an application, nor for any work performed prior to the execution of the grant contract. Project work and expenses that are eligible for reimbursement with grant funds CANNOT be started or incurred until the grant contract is fully executed. Grant agreements for awarded projects are expected to be fully executed by April 15, 2026. A fully executed grant agreement is one where all necessary signatures have been obtained.

Reimbursement and Reporting

All grant funds will be provided on a reimbursement basis. Reimbursement may be submitted semi-annually by the following deadlines:

1. June 15, 2026
2. December 15, 2026
3. June 30, 2027 Final Report Due

The following information must be submitted to be deemed a complete reimbursement request:

- An Accomplishment Report describing the grant accomplishments/deliverables and their impacts since the last reimbursement request.
- A Partial Payment Form along with detailed invoices and proof of payment for grant-funded purchases.
- Photo documentation of project progress at appropriate phases, and illustration, diagrams, charts, graphs, and maps to show results.
- Shapefiles of 1) all trees removed (including stumps ground), treated, maintained, and planted on public land, with the trees identified by species, and 2) all work on residential land aggregated by census track. (Note: Grantees without access to shapefile-generating software can notify DNR staff at ucf.dnr@state.mn.us, who will work with the grantee to assist in this requirement.)

All complete reimbursement requests received by the deadlines will be reviewed by DNR staff. Provided that the grantee is in compliance with all terms of the Request for Application and grant contract, verified project activities and eligible expenses will be reimbursed up to 90%, with 10% retained until the project is completed.

Accommodations may be offered in select circumstances, and in accordance with Office of Grants Management policies, at the discretion of the agency. Please reach out to DNR staff at ucf.dnr@state.mn.us for more information on requesting accommodations.

Following the submission of invoices and accomplishment reports, a compliance check will be conducted by Minnesota Department of Natural Resources staff. Staff will do a site evaluation ensuring that tree species submitted

on maps are correctly identified and planted in accordance with the standards set in the Minnesota Department of Natural Resources Pocket Guide to Planting Trees.

If two successive updates are missed, DNR staff will contact grantee requesting a grant progress update and explanation of why grant reporting has been late. If a report is not received within 60 days of the request, DNR will assume work is not being conducted and begin steps to close-out the grant contract and reallocate funds. This may result in a grant agreement being closed out early, and DNR staff noting in the grant closeout report the lack of performance and contract compliance by the grantee.

If within two successive updates necessary progress has not been made in accomplishing work within the grant contract, DNR staff may request a meeting to discuss why progress is not being made and may begin steps to close-out the grant contract and reallocate funds. This may result in a grant agreement being closed out early, and DNR staff noting in the grant closeout report the lack of performance and contract compliance by the grantee.

Project Completion

All project work must be completed, and the final request for reimbursement (along with the final report) must be submitted by **June 30, 2027**.

Grant Performance

If awarded, grant performance will be reviewed on timeliness, budget management, reporting and documentation, meeting outcomes and deliverables, responsiveness and communication, and acknowledgement and reflection on grant performance. This information may be considered for future grant application and award processes.

Other Considerations

DNR reserves the right to:

- Contact awarded applicants about applications for other UCF grants.
- Post funded applications and reports, including images and maps, to the DNR website
- Consider existing open grants for performance and community need for additional funding
- Reject any or all proposals received
- Waive or modify minor irregularities in proposals received after prior notification and agreement of applicant
- Clarify the scope of this program, within the RFA requirements and with appropriate notice to potential applicants, to best serve the interests of the state of Minnesota
- Amend program specifications after the RFA release, with appropriate notice to potential applicants
- Require a good faith effort on the part of the grantee to work with DNR after project completion to develop or implement project as proposed and contracted
- Withhold any payments or cancel contracts when contract conditions are not met

Exhibit A: Application evaluation score sheet

Selection Criteria and Weight

The steering committee will be reviewing each eligible application on a 100-point scale, and past grant performance on a 5-point scale. Scores will be used to develop final recommendations. Applicants are encouraged to score their own applications using the evaluation score sheet before submitting the application. While not required, this step may help applicants meet the criteria that grant reviewers will be scoring.

PROJECT PRIORITY SCORING (maximum score is 6)				
Application projects for the MN ReLeaf grant will be evaluated and prioritized according to the following criteria: ***- Projects located in a census block group with a supplemental demographic index score in the 70th percentile or higher within the state of Minnesota.*** ***- Justification of Priority Area focus methodology.***				
Criterion	**Meets Priority (High) – 3 points**	**Meets Priority (Medium) – 2 points**	**Meets Priority (Low) – 1 point**	**Does Not Meet Priority (Very Low) – 0 points**
Project in Priority Area (SDI ≥70%). Project occurs fully or mostly in a census block group at or above the 70th percentile SDI. Includes map.	100% of the grant project work is within the Priority Area.	50%, or more, of the grant project work is within the Priority Area.	49%, or less, of the grant project work is within the Priority Area.	Applicant is not conducting any work within the Priority Area.
Justification of Priority Area Focus. Justification of calculation through assumptions or data.	Justification is **clear, logical, and data-informed**. Applicant demonstrates a strong understanding of how each eligible activity ties to the Priority Areas, using quantitative or spatial data (e.g., GIS maps, cost estimates, time allocations, or tree inventory stats). Includes realistic assumptions	Justification is **generally sound** but lacks detailed evidence. Applicant explains activities in Priority Areas but provides only partial quantification or assumptions.	Justification is **vague or inconsistent**. Little explanation of how the percent was determined or activities are not clearly tied to Priority Areas.	Justification is **missing, illogical, or unsupported**. No attempt to explain how the number was calculated or claimed percentage seems inflated/unrealistic.

Priority Tiered Review Rubric

To be funded, the application must meet Minimum Required Project score of 70 and either no Past Grant Performance Score (e.g. no Grant Closeout Form was available) or a Minimum Past Grant Performance score of 3, or greater. Applications must meet all requirements for funding (see "Application Requirements" section), applicants will be funded based on their eligible request and amount of available funding.

Priority Score = Project in Priority Area Score + Justification of Priority Area Focus			
	Priority Score	Minimum Required Project Score (Out of 100)	Minimum Past Grant Performance Score (Out of 5), if applicable
Tier A – 1st Scored	5-6	70	3
Tier B – 2nd Scored	3-4	70	3
Tier C – 3rd Scored	0-2	70	3

PROJECT APPLICATION SCORING (maximum score is 100)	
Application projects for the MN ReLeaf Grants will be evaluated and ranked according to the following criteria and points:	**Points**
1. Project Overview and Need • Application is clear, complete, descriptive and clearly meets all minimum requirements and additional requirements. • Community has a readiness to take on a project of the proposed scope and size. • Application details the projects impact and shows high need for project and state grant funding. • Application incorporates the preservation and increase of canopy cover, and/or maintenance, especially within Priority Areas.	30
2. Project Timeline • Timeline provides specific dates for all activities. • Timeline is easy to read and comprehend. • Timeline follows best management practice. • Timeline accounts for grant reporting and end dates. • Timeline is realistic given the extent of the proposed project activities and the resources available and requested to accomplish the project.	20
3. Project Budget and Budget Explanation • Budget explanation is detailed and provides specific dollar amounts for anticipated use. • Budget totals equal amount requested. • Financially realistic and cost effective. • Project budget uses grant funds only for eligible expenses. • Project seeks to maintain tree canopy or replant more trees than removed.	10
4. Community Engagement and Impact • Planning and collaboration clearly serves and includes residents within the project area. • Affected/benefitted communities are engaged and input is incorporated prior to project implementation and throughout the project. • Potential environmental impacts to residents have been addressed and shows an appropriate approach to mitigate negative impacts. • Application demonstrates awareness to potential barriers to participation by some community members and addresses with actionable items for these communities (examples include program focal areas, outreach in multiple languages, inclusion throughout the project), impacts on priority populations are clear and tangible. • Project focuses on Priority Areas, and or within populations that comprise Priority Areas (communities with higher populations of low-income residents, persons with disabilities, less than high school education, limited English speaking, and low life expectancy).	15

5. Communications • Communication strategies are directly related to project accomplishments, activities, or both, and multiple forms of communication are listed with potential to reach the public. • Tree care-related messaging includes EAB information designed to slow the spread, the importance of trees in communities, and/or pruning and maintenance.	10
6. Key Personnel • Key personnel are listed with corresponding project roles and showcase the expertise and capacity to complete proposed grant work. • All components that require a certification are met and listed (e.g. for residential work, planting Balled & Burlappe, etc.). • All certifications and education degrees are listed for staff or contractors. • A high scoring community will have staff or contractors with a degree in a related field, or a combination/multiple staff with ISA Certified Arborist, TCIA accreditations, or both.	15
Total	**100**

PAST GRANT PERFORMANCE SCORING (maximum score is 5)	
PAST DNR URBAN & COMMUNITY FORESTRY GRANT RECIPIENTS ONLY **The section on past grant performance within the Community Tree Planting Grant application will be evaluated and ranked according to the following criteria and points:**	**Points**
1. Past Grant Performance • The most recent UCF Grant Closeout form is addressed. This may include addressing meeting timeliness, budget management, reporting and documentation, meeting outcomes and deliverables, responsiveness and communication. • Past performance issues and corrective actions are explained, if applicable. • Past performance of strong grant management practices is described, and continued implementation is explained, if applicable. • A high scoring applicant will provide insightful reflection on past performance, and provide specific examples of learning and corrective actions, or continued strong grant management practices.	5
Total	**5**

AGENDA ITEM NO. L.6

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Nicholas Solberg, Finance Director
Date: September 2, 2025
Subject: 2026 Preliminary Budget and Levy Adoption

a. Resolution to Consider Setting the 2026 Final Budget and Levy Meeting
b. Resolution to Consider Approving the 2026 Preliminary Budget for the City of Isanti
c. Resolution to Consider Adopting the Proposed 2025 Tax Levy Collectible in 2026 for the City of Isanti

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Background:
City Council shall consider preliminary budget as presented.

Request:
Staff is requesting action

Attachment(s):

- Resolution Setting the 2026 Final Budget and Levy Meeting
- Resolution Approving the 2026 Preliminary Budget for the City of Isanti
- Resolution Adopting the Proposed 2025 Tax Levy Collectible in 2026 for the City of Isanti
- 2026 Budget - Prelim 9.2.2025
- Preliminary Tax Rate Analysis 2026
- Fund 920 Capital Replacement Fund Prelim 9.2.2025
- Fund 425 Street Construction CIP 9.2.2025
- Fund 440 Pavement Management CIP 9.2.2025
- Fund 601 Water CIP 9.2.2025
- Fund 602 Sewer CIP 9.2.2025
- Fund 603 Stormwater CIP 9.2.2025
- Fund 609 Liquor Store CIP 9.2.2025
- Fund 614 Technology CIP 9.2.2025

RESOLUTION 2025-XXX

SETTING THE 2026 FINAL BUDGET AND LEVY MEETING

WHEREAS, before September 30, 2025, 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 2, 2025 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, PO Box 428, Isanti, MN 55040

This resolution is duly adopted by the Isanti City Council this 2nd day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

RESOLUTION 2025-XXX

APPROVING THE 2026 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 2026; and,

WHEREAS, the preliminary General Fund budget has been presented to the City Council of the City of Isanti at the September 2, 2025 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 2026 is as follows:

TAXES	2,642,639
LICENSES/PERMITS	89,300
INTERGOVERNMENTAL	1,219,744
CHARGES FOR SERVICES	166,000
FINES AND FORFEITURES	16,200
MISCELLANEOUS	99,400
TRANSFERS IN	515,000
TOTAL GENERAL FUND REVENUES	**4,748,283**
COUNCIL	33,510
ELECTIONS	8,100
FINANCIAL ADMINISTRATION	716,018
PLANNING AND ZONING	173,732
MUNICIPAL BUILDING	51,332
POLICE ADMINISTRATION	2,231,659
FIRE PROTECTION	312,500
BUILDING INSPECTION ADMIN	163,872
CIVIL DEFENSE	2,220
ANIMAL CONTROL	1,310
GENERAL CITY MAINTENANCE	72,994
HWYS, STREETS, & ROADS	474,725
STREET LIGHTING	59,660
SANITATION ADMINISTRATION	38,613
PARK,REC,CULTURE	481,585
TRANSFERS	33,265
MISCELLANEOUS	15,700
GENERAL FUND EXPENDITURES	**4,870,795**

2. The preliminary General Fund budget is approved by the City Council of the City of Isanti for budget year 2026.

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 2nd day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

RESOLUTION 2025-XXX

ADOPTING THE PROPOSED 2025 TAX LEVY
COLLECTIBLE IN 2026 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 2026, upon the taxable property in the City of Isanti, for the following purposes:

LEVY	**FUND**	**AMOUNT**
GENERAL FUND	101	2,614,713
CAPITAL MAINTENANCE	920	401,700
STREET CONSTRUCTION	425	425,000
EDA	108	164,675
ABATEMENT	101	9,126
2021A TAX ABATEMENT BOND	931	204,960
TOTAL LEVY		**$3,820,174**

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 2nd day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101			**GENERAL FUND REVENUES**									
101-25300	EQ	EQ	Unreserved Fund Balance									
101-31000	R		General Property Taxes		2,623,839	2,475,586	2,516,267	2,495,921	2,771,642	2,240,858	1,862,071	1,837,298
101-31001	R		General Prop Taxes-Delinq		18,500	18,500	18,000	19,471	23,217	20,341	15,856	21,118
101-31801	R		Tax Forfeited Sales			-	-	-	-	17	5	-
101-31900	R		Penalties and Interest DelTax		300	900	900	148	1,250	45	270	1,331
		TOTAL	**TAXES**	**5.92%**	**2,642,639**	**2,494,986**	**2,535,167**	**2,515,540**	**2,796,109**	**2,261,261**	**1,878,203**	**1,859,747**
101-32100	R		Business Licenses/Permits		11,000	15,000	15,000	10,795	12,425	10,820	2,350	13,985
101-32200	R		Non-Business Licenses/Permits		4,500	7,500	12,500	20,813	11,205	3,200	3,925	11,490
101-32210	R		Building Permit Fee		42,100	70,200	117,000	231,276	211,739	175,806	197,056	235,980
101-32211	R		Plan Check Fee-Bldg.Permit		22,100	36,800	61,300	138,368	107,866	76,922	93,582	131,611
101-32212	R		Plumbing Fee-Bldg.Permit		2,800	4,600	7,700	14,295	14,152	10,947	12,206	11,869
101-32213	R		Mechanical Fee-Bldg.Permit		2,800	4,700	7,900	18,953	11,891	13,298	12,934	13,359
101-32214	R		Fireplace Fee-Bldg.Permit		-	-	-	-	-	-	-	-
101-32215	R		Septic Fee		-	-	-	-	-	-	-	-
101-32216	R		S/W Connection Fee		400	600	1,000	3,358	1,275	2,405	3,038	3,563
101-32217	R		Sprinkler Fee		-	-	-	-	-	-	-	-
101-32218	R		License Verification Fee		-	-	1,250	-	885	920	1,190	2,280
101-32219	R		Electrical Permit		3,600	6,000	10,000	23,559	25,746	19,227	21,981	21,059
101-32240	R		Animal Licenses		-	-	2,500	205	2,070	2,305	2,565	2,520
101-32250	R		Special Vehicle Permit			900	900	625	950	925	925	900
		TOTAL	**LICENSES/PERMITS**	**-38.96%**	**89,300**	**146,300**	**237,050**	**462,246**	**400,205**	**316,775**	**351,751**	**448,614**
101-33100	R		Federal Grants and Aids		-	-	-	6,901	15,002	29,995	83,667	417,121
101-33400	R		State Grants and Aids		-	-	-	10,686	15,000	-	-	-
101-33401	R		Local Government Aid		1,025,744	1,021,789	1,019,827	1,019,827	829,918	799,088	780,176	740,876
101-33403	R		LGA-Market Value Credit		-	-	25	86	72	17	35	70
101-33404	R		PERA Rate Increase Aid		-	-	-	-	-	-	-	-
101-33416	R		Police Training Reimbursement		-	-	-	-	-	-	-	-
101-33418	R		Muni State Aid St Maintenance		90,000	95,000	85,000	90,919	81,617	82,564	69,272	73,844
101-33422	R		Other State Aid Grants		-	-	-	2,619	23,857	2,723	2,807	-
101-33423	R		POST Training Aid		9,000	9,000	10,500	10,136	7,071	9,133	10,304	6,586
101-33424	R		Police State Aid		95,000	90,000	93,000	121,914	83,486	89,313	71,242	49,618
101-33600	R		County Grants		-	-	-	-	-	-	-	-
101-33601	R		Regional Grants		-	-	-	-	-	-	-	-
101-33610	R		County Grants/Aid for Hwy		-	-	-	-	-	-	-	-
		TOTAL	**INTERGOVERNMENTAL**	**0.33%**	**1,219,744**	**1,215,789**	**1,208,352**	**1,263,089**	**1,056,023**	**1,012,834**	**1,017,502**	**1,288,115**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-34000	R		Charges for Services		-	-	-	-	-	-	-	58
101-34100	R		General Gov t Charges for Svcs		1,000	1,000	1,000	504	860	2,603	1,135	997
101-34101	R		Rent Revenue		-	-	-	-	-	-	-	-
101-34103	R		Zoning and Subdivision Fees		7,500	7,500	7,500	9,829	8,390	8,100	10,380	13,085
101-34104	R		Plan Check Fee		-	-	-	-	-	-	-	-
101-34105	R		Sale of Maps and Publications		-	-	-	-	-	-	-	-
101-34106	R		Advertising Revenue		-	-	1,000	-	-	1,500	-	1,400
101-34110	R		Land Rent		1,500	1,600	1,200	1,585	1,510	1,115	1,335	1,140
101-34112	R		Dog Rm/Bd Charges		-	-	-	-	-	-	-	-
101-34113	R		Community Ctr Rent Revenue		13,000	13,000	19,000	16,361	13,880	17,285	11,763	5,664
101-34114	R		Copy Machine Copy Sales		50	50	50	80	41	50	98	36
101-34115	R		Lease Revenue		46,600	45,400	44,300	44,318	120,444	142,104	74,506	74,373
101-34200	R		Police Charges for Services		500	500	500	188	1,979	5,963	141	738
101-34202	R		Security Services		-	-	-	-	-	-	-	-
101-34203	R		Accident Reports		-	-	-	-	-	-	-	-
101-34205	R		Pawn Shop Transactions		-	-	-	-	-	1	(1,738)	(1,124)
101-34206	R		School Dist Resource Officer		90,000	84,300	84,800	81,778	78,075	71,398	77,324	26,050
101-34211	R		PD Charges for Scvs		-	-	-	-	3	-	-	6
101-34212	R		Nuisance Abatement		-	-	-	(900)	(1,350)	(450)	(1,000)	749
101-34300	R		PW Other Charges for Scvs		1,200	1,200	800	2,830	1,480	809	800	2,055
101-34304	R		Street Cut Charges		4,300	4,300	4,250	5,030	4,450	4,245	4,205	4,130
101-34305	R		Snow Removal		-	-	-	-	-	-	-	-
101-34306	R		Weed/Grass Removal		-	-	-	-	-	-	45	-
101-34700	R		Park Rental Fees		200	200	200	350	113	285	200	105
101-34750	R		Rec Program Fees		100	100	100	-	-	105	125	(4)
101-34780	R		Park Fees		50	50	50	90	20	35	60	30
101-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-
		TOTAL	**CHARGES FOR SERVICES**	**4.27%**	**166,000**	**159,200**	**164,750**	**162,042**	**229,895**	**255,146**	**179,380**	**129,488**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-35000	R		Fines and Forfeits		-	-	-	4,908	-	-	-	220
101-35102	R		Parking Fines		200	400	500	60	460	600	100	620
101-35104	R		Other Fines		-	-	-	-	-	-	-	-
101-35105	R		Highway Fines		15,000	25,000	25,000	24,295	30,458	19,761	27,344	24,676
101-35106	R		Dog Impound Fee		-	-	-	-	-	-	-	-
101-35107	R		NSF Fines		-	-	-	255	-	-	-	-
101-35108	R		Bldg.Inspection Penalty		-	-	-	-	-	-	-	-
101-35110	R		Storage Fees		-	-	-	-	-	-	320	-
101-35120	R		AdministrativeTraffic Citation		1,000	3,000	3,000	4,500	1,440	2,940	5,520	7,200
101-35130	R		Administrative Citation		-	-	-	-	-	(480)	-	40
		TOTAL	**FINES AND FORFEITURES**	**-42.96%**	**16,200**	**28,400**	**28,500**	**34,018**	**32,358**	**22,821**	**33,284**	**32,756**
101-36100	R		Special Assessments		-	-	-	-	-	-	-	-
101-36200	R		Miscellaneous Revenues		1,000	1,500	500	245	4,992	175	1	1,026
101-36201	R		Refunds & Reimbursements		14,000	14,000	12,500	13,129	7,301	15,767	19,285	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		84,400	60,800	30,000	105,463	75,959	(19,159)	558	40,126
101-36230	R		Contributions and Donations			2,500	1,500	2,575	2,755	1,350	-	100
101-36231	R		Community Center Contributions		-	-	-	0	-	-	-	-
101-37460	R		General Penalty		-	-	-	-	44	1	5	744
101-37840	R		Cash Over - (Short)		-	-	-	-	(0)	90	1	(0)
101-37843	R		Bank Charges		-	-	-	-	(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		-	-	-	2,128	6,300	19,457	5,872	4,681
		TOTAL	**MISCELLANEOUS**	**26.14%**	**99,400**	**78,800**	**44,500**	**125,698**	**219,102**	**17,614**	**25,662**	**68,470**
101-39200	R		Interfund Operating Transfers		-	-	-	-	-	-	-	-
101-39203	R		Transfer from Other Fund		515,000	465,761	569,281	569,281	442,605	409,152	486,400	451,176
		TOTAL	**TRANSFERS IN**	**10.57%**	**515,000**	**465,761**	**569,281**	**569,281**	**442,605**	**409,152**	**486,400**	**451,176**
101-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-
101		**TOTAL**	**GENERAL FUND REVENUES**	**3.47%**	**4,748,283**	**4,589,236**	**4,787,600**	**5,131,914**	**5,176,297**	**4,295,603**	**3,972,182**	**4,278,366**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41110			**COUNCIL**									
101-41110-100	E		Wages & Salaries General		24,900	24,900	24,900	24,727	25,664	22,827	23,077	23,477
101-41110-120	E		Employer Contrib Ret General		1,900	1,900	1,900	1,892	1,963	1,746	1,765	1,796
101-41110-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-
101-41110-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	-
101-41500-155			Family and Medical Leave		110							
101-41110-200	E		Office Supplies (GENERAL)		700	750	650	703	1,026	766	808	786
101-41110-208	E		Training and Instruction		900	900	900	657	350	899	-	724
101-41110-220	E		General Supplies		40	40	40	-	-	39	22	15
101-41110-303	E		Engineering Fees		-	-	-	-	-	-	-	-
101-41110-305	E		Technology		1,000	1,000	1,250	1,015	6,702	1,985	833	903
101-41110-351	E		Legal Notices Publishing		3,000	1,750	2,000	3,692	1,582	1,376	2,289	3,277
101-41110-361	E		General Liability Ins	10	10	10	10	2	7	17	2	6
101-41110-433	E		Dues and Subscriptions		950	8,200	8,130	6,477	7,942	7,499	6,881	9,053
			League of Minnesota Cities (10%)	$ 950								
			LMC MN Mayors Association	$ -	-							
101-41110-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-
41110		**TOTAL**	**COUNCIL**	**-15.06%**	**33,510**	**39,450**	**39,780**	**39,164**	**45,236**	**37,155**	**35,679**	**40,038**
41200			**ELECTIONS**									
101-41200-100	E		Wages & Salaries General - Election Judges		6,500	19,000	8,500	11,790	-	5,581	-	7,222
101-41200-200	E		Office Supplies (GENERAL)		-	200	100	-	-	-	-	76
101-41200-208	E		Training and Instruction		100	200	100	221	-	88	-	35
101-41200-303	E		Engineering Fees		-	-	-	-	-	-	-	-
101-41200-351	E		Legal Notices Publishing		-	100	50	-	-	-	-	-
101-41200-361	E		General Liability Ins		-	-	-	-	-	-	-	-
101-41200-439	E		Election Expenses		1,500	5,500	2,750	4,459	450	1,493	1,436	2,698
41200		**TOTAL**	**ELECTIONS**	**-67.60%**	**8,100**	**25,000**	**11,500**	**16,470**	**450**	**7,162**	**1,436**	**10,030**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41500			**FINANCIAL ADMINISTRATION**									
101-41500-100	E		Wages & Salaries General		431,800	432,900	413,200	416,442	367,546	347,485	327,430	295,551
101-41500-101	E		PT Salaries & Wages		5,200	5,200	-	-	-	4,306	2,818	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	2,795	1,745	1,553	1,681	1,543	3,850	33,099
			Codification Maint. Fee	$ 995								
			City Code Update (30%)	$ 990								
101-41500-120	E		Employer Contrib Ret General		65,800	66,000	63,000	60,517	55,714	51,950	48,821	43,932
101-41500-130	E		Employer Paid Ins General		98,300	91,600	93,600	93,979	89,161	82,992	63,789	51,440
101-41500-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	79
101-41500-151	E		Worker s Comp Insurance		2,400	2,600	3,600	2,073	3,041	3,119	3,618	2,785
101-41500-155			Family and Medical Leave		1,923							
101-41500-200	E		Office Supplies (GENERAL)		5,300	4,800	4,800	2,050	4,482	1,845	5,675	4,061
			Miscellaneous	$ 5,300								
101-41500-202	E		Duplicating and copying supply		2,240	2,400	2,400	2,030	2,348	2,616	4,183	2,980
			Copier Lease	$ 4,900								
			Paper / Supplies	$ 700								
			15% to EDA, PRC, P/Z, BLD INSP	$ (3,360)								
101-41500-207	E		Computer Supplies		-	-	-	-	-	-	-	-
101-41500-208	E		Training and Instruction		13,100	12,300	11,850	8,352	9,014	7,278	5,189	1,043
			City Clerk Training	$ 1,350								
			General HR Training	$ 1,250								
			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	$ 675								
			MNGFOA Conference - Asst Fin Dir	$ 675								
			General Admin Training	$ 800								
			Finance Dept Training	$ 1,000								
			CPA Training	$ 500								
101-41500-220	E		General Supplies		300	300	300	15	10	462	404	77
101-41500-300	E		Professional Srvs (GENERAL)		40,000	45,140	45,100	14,740	8,979	31,299	46,080	41,159
			City Attorney	$ 34,840								
			Safety Training (6.25%)	$ 160								
			Mediation / Arbitration	$ 5,000								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-41500-301	E		Audit & Accounting Services		13,800	13,800	13,525	17,564	19,989	18,725	15,850	16,688
			Annual Financial Audit (37.5%)	$ 31,925								
			AUP (Agreed Upon Procedures)	$ 5,000								
			12.5% B.I., Water, Sewer, Storm, Liquor	$ (23,125)								
101-41500-303	E		Engineering Fees		-	-	-	-	-	99	-	233
101-41500-305	E		Technology		10,920	10,420	10,950	9,353	8,815	8,276	6,277	6,559
			Anti Spam Software	$ 300								
			ESRI - GIS MAPPING (10%)	$ 200								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (15%)	$ 660								
			WB IT Solutions (15%)	$ 6,870								
			Laserfiche Support (40%)	$ 1,300								
			Revize (10%)	$ 560								
			Caselle Annual Fee (7.15%)	$ 940								
101-41500-320	E		Communications (GENERAL)		1,800	1,100	1,100	1,138	1,328	1,543	1,417	1,643
			Verizon (8.8%)	$ 1,800								
101-41500-322	E		Postage		1,425	1,425	1,425	565	1,039	387	1,162	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	500	500	30	98	4	-	-
			City Hall Vehicle(s)	$ 250								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-41500-351	E		Legal Notices Publishing		250	250	250	-	20	199	178	972
101-41500-361	E		General Liability Ins		7,030	7,030	7,380	7,029	6,815	5,968	2,181	2,170
101-41500-366	E		Bonds/Life Insurance		-	-	-	-	-	-	-	-
101-41500-404	E		Repairs/Maint Machinery/Equip		-	-	-	-	-	-	-	-
101-41500-433	E		Dues and Subscriptions		11,395	2,660	2,960	2,671	1,792	1,975	1,645	1,419
			League of Minnesota Cities (90%)	$ 8,550								
			MN City/Cty Management Assoc	$ 190								
			MN Clerks & Finance Officers Assoc	$ 50								
			SHRM Membership	$ 230								
			PSHRA	$ 175								
			ICMA	$ 1,200								
			Int'l Institute of Muncipal Clerks	$ 195								
			MN GFOA	$ 140								
			MN Society of CPAs	$ 280								
			AICPA	$ 285								
			MN Board of Accountancy	$ 100								
101-41500-437	E		Other Miscellaneous		800	800	800	688	1,122	744	729	889
			Employee Wellness	$ 800								
101-41500-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
101-41500-511	E		Land Acquisition		-	-	-	-	-	-	-	-
101-41500-721	E		Contingency Fund		-	-	-	-	-	-	-	-
41500		**TOTAL**	**FINANCIAL ADMINISTRATION**	**1.70%**	**716,018**	**704,020**	**678,485**	**640,790**	**582,994**	**572,815**	**541,295**	**515,328**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41501			**SPECIAL PROJECTS**									
101-41501-100	E		Wages & Salaries General		-	-	-	-	-	-	-	41,942
101-41501-102	E		Full-Time Employees OT		-	-	-	-	-	-	-	-
101-41501-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-
101-41501-112	E		Contracted Services		-	-	-	-	-	-	-	1,382
101-41501-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	5,301
101-41501-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	6,103
101-41501-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-
101-41501-151	E		Worker s Comp Insurance		-	-	-	-	-	-	-	545
101-41501-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	-	-
101-41501-202	E		Duplicating and copying supply		-	-	-	-	-	-	-	-
101-41501-207	E		Computer Supplies		-	-	-	-	-	-	-	-
101-41501-208	E		Training and Instruction		-	-	-	-	-	-	-	-
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	-
101-41501-322	E		Postage		-	-	-	-	-	-	-	-
101-41501-335	E		Auto Expense		-	-	-	-	-	-	-	-
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	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**	**56,125**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41910			**PLANNING AND ZONING**									
101-41910-100	E		Wages & Salaries General		102,800	97,200	84,950	86,497	73,498	83,106	78,588	71,271
101-41910-101	E		Part Time Salaries and Wages		-	-	-	-	(500)	2,405	-	-
101-41910-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-
101-41910-112	E		Contracted Services		4,650	5,000	5,000	-	-	-	-	-
			Baseline Site Plan Module	$ 4,000								
			Monday - Cust Rel. Mod	$ 650								
101-41910-120	E		Employer Contrib Ret General		15,700	14,900	13,000	12,756	11,215	12,324	11,679	10,415
101-41910-130	E		Employer Paid Ins General		30,100	28,000	17,800	20,254	20,072	18,737	14,357	12,886
101-41910-151	E		Worker s Comp Insurance		500	500	700	403	611	731	878	725
101-41910-155	E		Family and Medical Leave		452							
101-41910-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	4	-	-	11
101-41910-200	E		Office Supplies (GENERAL)		1,000	1,900	1,800	622	1,398	929	1,263	828
			7.6% from Admin	$ 1,000								
101-41910-202	E		Duplicating and copying supply		840	6,700	900	761	872	838	1,197	834
			15% from Admin	$ 840								
101-41910-208	E		Training and Instruction		2,000	2,000	2,000	785	79	1,382	159	5
			Professional Development	$ 2,000								
101-41910-300	E		Professional Srvs (GENERAL)		2,500	2,500	3,300	577	1,389	893	1,037	5,180
101-41910-301	E		Auditing and Acct g Services		-	-	-	-	-	-	-	-
101-41910-303	E		Engineering Fees		5,000	5,000	5,500	8,067	4,052	4,886	6,573	5,480
101-41910-305	E		Technology		6,250	6,050	5,590	5,110	4,961	4,307	3,707	3,563
			WB IT Solutions (10%)	$ 4,580								
			ESRI - GIS MAPPING (10%)	$ 200								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (10%)	$ 440								
			Caselle Annual Fee (7.15%)	$ 940								
101-41910-310	E		Annexation Payments		-	-	-	-	13,508	15,983	18,486	20,827
101-41910-320	E		Communications (GENERAL)		300	300	300	268	247	269	307	1,124
			Verizon (1.5%)	$ 300								
101-41910-322	E		Postage		-	-	-	-	-	9	-	-
101-41910-335	E		Auto Expense		500	500	500	25	54	90	-	-
			10% from Admin	$ 500								
101-41910-351	E		Legal Notices Publishing		250	250	250	71	95	106	204	210
101-41910-361	E		General Liability Ins	10	10	10	10	2	7	24	6	15
101-41910-433	E		Dues and Subscriptions		380	380	350	115	529	198	-	-
			MN APA Membership	$ 130								
			North TH 65 Corridor Coalition	$ 250								
101-41910-437	E		Other Miscellaneous		500	500	500	92	(8)	480	46	-
			Isanti County Recorder / Misc.	$ 500								
101-41910-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
41910		**TOTAL**	**PLANNING AND ZONING**	**1.19%**	**173,732**	**171,690**	**142,450**	**136,406**	**132,084**	**147,696**	**138,485**	**133,373**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
41941			**MUNICIPAL BUILDING**									
101-41941-100	E		Wages & Salaries General		-	-	-	-	-	-	-	-
101-41941-112	E		Contracted Services		1,330	1,330	1,330	865	629	1,512	1,879	1,015
			Alarm Monitoring	$ 860								
			Shred-N-Go	$ 470								
101-41941-120	E		Employer Contrib Ret General		-	-	-	-	-	-	-	-
101-41941-130	E		Employer Paid Ins General		-	-	-	-	-	-	-	-
101-41941-210	E		Operating Supplies (GENERAL)		4,800	4,000	4,000	3,971	2,020	3,558	3,660	1,309
			Misc. Supplies	$ 2,000								
			Flags	$ 2,000								
			Chamber Tables	$ 800								
101-41941-300	E		Professional Srvs (GENERAL)		-	-	-	26	-	-	-	-
101-41941-303	E		Engineering Fees		-	-	-	-	-	-	-	-
101-41941-305	E		Technology		7,530	7,200	7,140	6,306	6,207	7,303	7,961	7,656
			Mtg Packet Mgmt Software (15%)	$ 660								
			WB IT Solutions (15%)	$ 6,870								
101-41941-320	E		Communications (GENERAL)		5,530	5,530	5,170	5,922	5,070	4,922	4,398	4,743
			Internet	$ 1,620								
			Landline Service	$ 1,030								
			City Hall Phone System Maint. (90%)	$ 2,880								
101-41941-361	E		General Liability Ins		5,750	5,530	5,650	5,522	5,262	4,368	2,582	2,447
101-41941-380	E		Utilities		14,000	14,800	18,800	13,479	14,327	17,523	16,793	13,489
101-41941-401	E		Maint & Repairs - Bldgs.		12,392	13,020	11,650	11,188	14,943	13,236	12,318	7,493
			Cleaning Services	$ 3,872								
			Rug Service	$ 1,700								
			Garbarge/Recycling Services	$ 270								
			Fire Suppresion Inspection	$ 225								
			City Hall Duct Cleaning	$ 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**	**-0.15%**	**51,332**	**51,410**	**53,740**	**47,278**	**48,456**	**52,422**	**49,593**	**38,153**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
42110			**POLICE ADMINISTRATION**									
101-42110-100	E		Wages & Salaries General		1,194,600	1,170,200	1,126,000	1,120,156	1,008,052	836,531	845,610	700,265
101-42110-101	E		Part Time Salaries and Wages		41,700	39,000	36,900	35,104	45,181	77,047	68,317	80,707
101-42110-102	E		Full-Time Employees OT		55,500	36,000	36,000	84,513	52,103	90,966	70,036	68,383
			Incidental OT	$ 30,000								
			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		-	-	-	(870)	3,391	-	370	220
101-42110-113	E		Uniform Pay		19,300	19,300	19,300	14,040	17,041	21,288	17,684	24,033
101-42110-114	E		Crime Prevention		13,650	13,650	11,150	1,644	1,619	859	1,859	774
			Explorer Program & Citizens Academy	$ 10,400								
			Night to Unite	$ 2,500								
			Misc.	$ 750								
101-42110-118	E		Salary Contingency		-	-	-	-	-	-	-	-
101-42110-120	E		Employer Contrib Ret General		227,900	222,800	214,500	226,771	215,984	180,913	180,819	156,308
101-42110-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	2,767	-	-	-
101-42110-130	E		Employer Paid Ins General		300,800	292,800	300,000	287,245	276,305	185,877	163,756	140,844
101-42110-151	E		Worker s Comp Insurance		76,500	81,100	115,700	66,623	102,858	81,320	108,551	49,889
101-42110-155	E		Family and Medical Leave		5,684							
101-42110-200	E		Office Supplies (GENERAL)		4,000	3,750	3,750	7,695	3,156	3,306	4,467	3,336
101-42110-207	E		Computer Supplies		-	-	-	-	-	-	-	16
101-42110-208	E		Training and Instruction		17,940	17,940	17,940	24,450	15,865	17,641	17,207	17,501
			Ammunition	$ 4,000								
			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		4,950	3,100	3,100	2,698	2,291	3,550	2,789	3,244
			Copy Machine Lease	$ 1,200								
			Radar Calibration	$ 300								
			Misc Small Tools/Equipment	$ 800								
			Misc Investigator Equipment	$ 800								
			Tire /Balancer (1/6)	$ 850								
			Autel Scanners (1/6)	$ 1,000								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-42110-300	E		Professional Srvs (GENERAL)		68,910	66,890	67,900	65,196	55,009	60,738	59,371	51,833
			Prosecution ($4,083/month)	$ 49,000								
			Safety Training (12.5%)	$ 310								
			Attorney/Abatement/Hearings	$ 1,000								
			Hearing Testing	$ 500								
			Bi-Annual Body Camera Audit	$ 2,000								
			Officer Wellness	$ 7,200								
			Admin Citation Payment	$ 4,800								
			Pre-Employment & Drug Testing	$ 4,100								
101-42110-305	E		Technology		24,715	25,090	19,240	26,154	24,591	10,607	30,247	9,471
			Records Management Oracle	$ 6,905								
			WB IT Solutions (10%)	$ 4,580								
			ESRI - GIS MAPPING (10%)	$ 200								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (10%)	$ 440								
			Veritone Body Cam	$ 2,520								
			Watchguard Server/Support	$ 1,890								
			Ticketing Software	$ 5,600								
			Dictation Software	$ 950								
			Laserfiche Support (10%)	$ 300								
			Caselle Annual Fee (7.15%)	$ 940								
			Anti Spam Software	$ 300								
101-42110-320	E		Communications (GENERAL)		15,400	15,300	13,300	16,794	12,538	11,628	8,911	6,332
			Verizon (46.1%)	$ 9,400								
			Police Dept Phone System	$ 3,000								
			BCA Connection	$ 600								
			Internet	$ 2,400								
101-42110-321	E		Cell Phone Reimbursement		-	-	-	-	-	-	-	-
101-42110-335	E		Auto Expense		66,650	61,650	56,350	82,490	72,551	59,153	44,022	39,171
			Fuel/Washes	$ 43,500								
			PW Labor	$ 6,250								
			GPS	$ 1,900								
			Repairs	$ 15,000								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-42110-336	E		PD Reserves		1,000	1,000	1,000	245	661	295	1,151	1,113
101-42110-351	E		Legal Notices Publishing		250	250	500	-	-	288	276	807
101-42110-361	E		General Liability Ins	53,910	53,910	69,230	76,150	69,221	71,190	61,944	38,972	34,629
101-42110-380	E		Utilities	12,600	12,600	17,800	27,300	12,213	17,163	14,616	7,730	7,272
101-42110-401	E		Maint & Repairs - Bldgs.		10,890	10,770	9,260	8,741	6,990	7,208	4,625	5,662
			Cleaning Services	$ 3,520								
			Rug Service	$ 1,200								
			Garbarge/Recycling Services	$ 910								
			Fire Suppresion Inspection	$ 1,260								
			Misc. Services	$ 2,000								
			Misc. Equipment	$ 2,000								
101-42110-404	E		Repairs/Maint Equipment		1,000	1,000	1,000	1,171	1,148	796	20	1,479
101-42110-433	E		Dues and Subscriptions		13,810	13,810	14,740	8,307	8,880	7,974	7,075	8,266
			Lexipol Annual Subscription	$ 6,670								
			Post License $90/Officer every 3 years	$ 270								
			MN Chiefs of Police Assoc.	$ 370								
			Special Response Team	$ 5,500								
			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**	**2.26%**	**2,231,659**	**2,182,430**	**2,171,080**	**2,160,602**	**2,017,334**	**1,734,545**	**1,683,863**	**1,411,553**
42280			**FIRE PROTECTION**									
101-42280-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	2,800
101-42280-380	E		Utilities		-	-	3,700	1,165	3,007	2,949	3,709	3,351
101-42280-390	E		Public Safety Expense	312,500	312,500	312,500	328,200	307,502	305,310	273,081	250,263	238,078
101-42280-401	E		Maint & Repairs - Bldgs.		-	-	-	-	-	-	-	-
42280		**TOTAL**	**FIRE PROTECTION**	**0.00%**	**312,500**	**312,500**	**331,900**	**308,668**	**308,317**	**276,030**	**253,972**	**244,229**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
42401			**BUILDING INSPECTION ADMIN**									
101-42401-100	E		Wages & Salaries General		53,900	51,000	41,550	43,682	95,652	136,227	127,931	37,111
101-42401-101	E		Part Time Salaries and Wages		-	-	-	-	25,296	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		57,500	95,000	164,365	395,644	224,301	15,847	21,966	344,135
			Rum River Construction Consultants	$ 53,600								
			RRC Requested Meeting Attendance	$ 1,000								
			Electrical Inspector	$ 2,900								
101-42401-120	E		Employer Contrib Ret General		8,600	8,100	6,700	6,587	18,857	25,471	21,539	5,157
101-42401-130	E		Employer Paid Ins General		19,800	18,500	8,100	10,669	36,952	35,823	24,411	6,626
101-42401-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	4	-	-	31
101-42401-151	E		Worker s Comp Insurance		300	300	400	230	1,423	1,612	1,404	342
101-42401-155			Family and Medical Leave		237							
101-42401-200	E		Office Supplies (GENERAL)		2,000	1,900	1,800	593	1,833	1,102	440	531
			15% from Admin	$ 2,000								
101-42401-202	E		Duplicating and copying supply		840	900	900	761	872	613	-	-
			15% from Admin	$ 840								
101-42401-207	E		Computer Supplies		-	-	-	-	-	-	-	-
101-42401-208	E		Training and Instruction		500	500	2,000	-	45	1,251	115	0
			Miscellaneous	$ 500								
101-42401-210	E				-	-	500	-	164	245	158	105
101-42401-300	E		Professional Srvs (GENERAL)		810	790	700	657	418	332	290	660
			Safety Training (12.5%)	$ 310								
101-42401-301	E		Auditing and Acct g Services		4,625	4,625	4,525	-	-	-	-	-
			Annual Financial Audit (12.5%)	$ 4,000								
			AUP (Agreed Upon Procedures)	$ 625								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-42401-303	E		Engineering Fees		-	-	-	-	-	-	-	-
101-42401-305	E		Technology		11,430	10,720	10,560	12,833	11,852	9,645	4,480	2,326
			XBP Monthly eBill (20%)	$ 320								
			Mtg Packet Mgmt Software (10%)	$ 440								
			WB IT Solutions (10%)	$ 4,580								
			Laserfiche Support (10%)	$ 300								
			Revize (25%)	$ 1,400								
			Baseline (100%)	$ 4,130								
			Caselle Annual Fee (1.98%)	$ 260								
101-42401-320	E		Communications (GENERAL)		500	500	1,100	1,685	566	234	582	151
			Verizon (2.5%)	$ 500								
101-42401-335	E		Auto Expense		2,500	2,500	2,500	25	1,398	2,016	537	28
			10% from Admin	$ 2,500								
101-42401-351	E		Legal Notices Publishing		150	150	350	-	266	-	629	552
101-42401-361	E		General Liability Ins		90	90	360	81	342	337	277	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	350	33	6	-	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**	**-16.25%**	**163,872**	**195,665**	**246,760**	**473,481**	**420,256**	**262,555**	**223,386**	**398,040**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
42402			**CODE ENFORCEMENT**									
101-42402-100	E		Wages & Salaries General		-	-	-	-	-	-	7,407	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		-	-	-	-	-	-	1,120	996
101-42402-130	E		Employer Paid Ins General		-	-	-	-	-	-	1,361	1,230
101-42402-151	E		Worker s Comp Insurance		-	-	-	-	-	-	86	71
101-42402-200	E		Office Supplies (GENERAL)		-	-	-	-	-	-	9	121
101-42402-207	E		Computer Supplies		-	-	-	-	-	-	-	-
101-42402-208	E		Training and Instruction		-	-	-	-	-	-	-	0
101-42402-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	2	2
101-42402-305	E		Technology		-	-	-	-	-	-	395	762
101-42402-320	E		Communications		-	-	-	-	-	-	274	562
101-42402-322	E		Postage		-	-	-	-	-	-	110	149
101-42402-335	E		Auto Expense		-	-	-	-	-	-	273	288
101-42402-351	E		Legal Notices Publishing		-	-	-	-	-	-	14	6
101-42402-361	E		General Liability Ins		-	-	-	-	-	-	318	312
101-42402-494	E		Property Management		-	-	-	-	-	-	-	221
101-42402-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
42402		**TOTAL**	**CODE ENFORCEMENT**		**-**	**-**	**-**	**-**	**-**	**-**	**11,369**	**11,393**
42500			**CIVIL DEFENSE**									
101-42500-112	E		Contracted Services		2,220	2,220	2,220	2,220	2,220	2,140	2,140	2,140
			Siren Maintenance	$ 2,220								
101-42500-220	E		General Supplies		-	-	-	-	-	-	-	-
42500		**TOTAL**	**CIVIL DEFENSE**	**0.00%**	**2,220**	**2,220**	**2,220**	**2,220**	**2,220**	**2,140**	**2,140**	**2,140**
42700			**ANIMAL CONTROL**									
101-42700-112	E		Contracted Services		1,250	1,250	1,250	-	646	1,000	3,000	3,000
101-42700-210	E		Operating Supplies (GENERAL)		50	50	100	-	-	120	-	70
101-42700-219	E		Disposal-Animal		-	-	-	-	-	-	-	-
101-42700-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-
101-42700-322	E		Postage		-	-	-	-	-	-	-	-
101-42700-361	E		General Liability Ins	10	10	10	10	2	3	2	0	1
101-42700-417	E		Uniform Rentals		-	-	-	-	-	-	-	-
42700		**TOTAL**	**ANIMAL CONTROL**	**0.00%**	**1,310**	**1,310**	**1,360**	**2**	**649**	**1,122**	**3,000**	**3,071**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
43010			**GENERAL CITY MAINTENANCE**									
101-43010-100	E		Wages & Salaries General		32,200	31,700	30,000	30,357	26,005	24,876	23,683	19,148
101-43010-102	E		Full-Time Employees OT		-	-	-	-	-	2	30	-
101-43010-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-
101-43010-113	E		Clothing Replacement	160	160	190	150	152	177	21	17	34
101-43010-120	E		Employer Contrib Ret General		4,900	4,800	4,600	4,479	4,070	3,699	3,535	2,793
101-43010-130	E		Employer Paid Ins General		9,400	8,700	8,900	9,215	9,263	8,029	6,882	4,941
101-43010-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-
101-43010-151	E		Worker s Comp Insurance		1,700	1,800	2,600	1,497	2,324	2,107	2,486	2,035
101-43010-155	E		Family and Medical Leave		142							
101-43010-208	E		Training and Instruction		-	-	-	-	-	-	-	-
101-43010-212	E		Motor Fuels		-	-	-	-	-	-	-	-
101-43010-220	E		General Supplies		150	150	450	665	51	275	-	458
101-43010-222	E		Gen l Operating Expense		4,000	4,000	3,600	2,926	3,658	2,691	869	1,075
			Torch Gas	$ 500								
			Towel/Rug Service	$ 1,000								
			Parts/Oil/Supplies	$ 2,500								
101-43010-240	E		Small Tools and Minor Equip		100	100	350	18	-	68	355	670
101-43010-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	-	-
101-43010-303	E		Engineering Fees		-	-	-	-	-	-	-	-
101-43010-305	E		Technology		-	-	-	-	-	-	-	-
101-43010-320	E		Communications (GENERAL)		-	-	-	-	-	-	2	7
101-43010-351	E		Legal Notices Publishing		-	-	-	-	-	-	-	-
101-43010-361	E		General Liability Ins	1,480	1,480	1,420	1,520	1,414	1,451	1,507	1,376	1,305
101-43010-380	E		Utilities	14,492	14,492	13,200	14,500	11,444	12,758	14,002	10,845	10,091
101-43010-400	E		Ground Maintenance		300	300	300	188	-	630	516	-
101-43010-401	E		Maint & Repairs - Bldgs.		3,400	7,400	3,000	6,799	3,374	2,454	2,398	2,482
			Garbarge/Recycling Services	$ 2,400								
			Miscellaneous	$ 1,000								
101-43010-404	E		Repairs/Maint Machinery/Equip		440	440	390	(33)	660	349	399	420
			Annual Lift Inspection	$ 440								
101-43010-405	E		Depreciation (GENERAL)		-	-	-	-	-	-	-	-
101-43010-410	E		Rentals		-	-	-	-	-	-	-	-
101-43010-417	E		Uniform Rentals	130	130	170	375	123	164	293	257	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**	**-1.85%**	**72,994**	**74,370**	**70,735**	**69,246**	**63,955**	**61,004**	**53,649**	**45,824**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
43100			**HWYS, STREETS, & ROADS**									
101-43100-100	E		Wages & Salaries General		165,100	162,500	154,100	156,165	136,730	127,692	121,555	130,298
101-43100-101	E		Part Time Salaries and Wages		7,400	7,400	6,100	3,709	4,486	3,016	3,046	2,639
101-43100-102	E		Full-Time Employees OT		15,000	20,000	20,000	7,329	13,793	10,697	10,232	11,701
101-43100-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-
101-43100-105	E		Labor Credit - Work for Others		(1,000)	(1,000)	(1,200)	(2,125)	(525)	(850)	(2,238)	(525)
101-43100-112	E		Contracted Services		-	-	-	-	-	-	-	-
101-43100-113	E		Clothing Replacement	820	820	950	750	781	908	107	89	173
101-43100-120	E		Employer Contrib Ret General		29,200	28,800	27,400	24,395	23,853	20,694	20,227	20,830
101-43100-130	E		Employer Paid Ins General		48,100	44,800	45,800	50,669	49,052	44,883	38,084	37,640
101-43100-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-
101-43100-151	E		Worker s Comp Insurance		10,300	11,200	15,800	9,098	14,166	13,543	15,762	10,791
101-43100-155	E		Family and Medical Leave		825							
101-43100-208	E		Training and Instruction		350	350	350	305	175	10	346	35
101-43100-212	E		Motor Fuels		18,000	23,100	28,200	6,820	22,016	28,246	18,984	13,042
101-43100-220	E		General Supplies		19,000	19,000	17,500	17,104	13,695	15,664	10,944	10,982
			Mosquito Spray - Promethium	$ 7,500								
			Street Paint	$ 5,500								
			PW Fire Ext Maintenance (1/3)	$ 180								
			Miscellaneous	$ 5,820								
101-43100-226	E		Signs		2,000	1,500	1,000	8,049	1,400	712	701	1,757
101-43100-229	E		Gravel		4,500	4,500	5,500	3,170	3,846	2,344	1,165	4,306
101-43100-230	E		Salt/Sand		62,000	62,000	70,000	28,929	37,160	50,405	36,856	37,047
101-43100-231	E		Street Maintenance		10,000	10,000	10,000	11,688	7,681	10,790	5,749	8,026
			Isanti Tshp Road Maint.	$ -								
			Street/Sidewalk Repair	$ 10,000								
101-43100-240	E		Small Tools and Minor Equip		3,500	1,200	1,700	1,962	3,447	3,486	965	1,373
			Tire /Balancer (1/6)	$ 850								
			Autel Scanners (1/6)	$ 1,000								
			Backpack Blower (1/2)	$ 500								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-43100-300	E		Professional Srvs (GENERAL)		580	560	470	482	421	395	225	681
			Safety Training (12.5%)	$ 310								
			CDL Drug Testing (30%)	$ 270								
101-43100-303	E		Engineering Fees		34,000	31,500	29,000	24,241	22,144	28,263	18,068	25,168
			Traffic Study	$ 2,500								
101-43100-305	E		Technology		1,470	1,490	870	942	889	770	660	619
			Caselle Annual Fee (7.15%)	$ 940								
			ESRI - GIS MAPPING (20%)	$ 400								
			Civic Ready (10%)	$ 90								
			Anti Spam Software	$ 40								
101-43100-320	E		Communications (GENERAL)		1,830	2,120	2,010	2,547	2,180	2,212	2,183	2,505
			Verizon (7.4%)	$ 1,500								
			Landline Service	$ 330								
101-43100-351	E		Legal Notices Publishing		150	150	150	-	58	141	-	23
101-43100-361	E		General Liability Ins	4,580	4,580	4,040	4,400	4,032	4,214	4,253	4,137	3,932
101-43100-380	E		Utilities		-	-	-	-	-	-	-	-
101-43100-400	E		Grounds Maintenance		750	750	750	1,094	1,210	889	229	1,219
101-43100-401	E		Maint & Repairs - Bldgs.		5,000	5,000	2,000	2,899	4,376	3,566	1,097	1,713
101-43100-404	E		Repairs/Maint Machinery/Equip		30,000	30,000	25,000	25,047	38,237	22,062	18,167	16,546
101-43100-410	E		Rentals		500	500	1,000	-	-	-	195	-
101-43100-417	E		Uniform Rentals	660	660	870	2,000	631	827	1,735	1,554	2,281
101-43100-433	E		Dues and Subscriptions		110	110	110	50	70	116	158	64
			APWA (25%)	$ 110								
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**	**0.28%**	**474,725**	**473,390**	**470,760**	**390,013**	**406,509**	**395,840**	**329,138**	**344,865**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
43160			**STREET LIGHTING**									
101-43160-303	E		Engineering Fees		-	-	-	-	-	-	-	-
101-43160-361	E		General Liability Ins	460	460	520	580	510	527	1,247	6,419	4,032
101-43160-380	E		Utilities	59,200	59,200	54,200	56,400	52,225	52,331	52,522	52,015	49,779
101-43160-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
43160		**TOTAL**	**STREET LIGHTING**	**9.03%**	**59,660**	**54,720**	**56,980**	**52,735**	**52,859**	**53,768**	**58,434**	**53,811**
43210			**SANITATION ADMINISTRATION**									
101-43210-100	E		Wages & Salaries General		7,500	7,300	7,000	7,031	6,473	5,763	5,485	4,442
101-43210-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-
101-43210-112	E		Contracted Services		-	-	-	-	-	-	-	-
101-43210-113	E		Clothing Replacement		40	40	50	35	41	5	4	8
101-43210-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	-
101-43210-101	E		Part Time Salaries and Wages		12,900	13,000	10,700	10,865	7,843	9,197	8,772	7,997
101-43210-102	E		Full-Time Employees OT		500	500	500	-	221	240	309	-
101-43210-120	E		Employer Contrib Ret General		3,200	3,200	2,800	1,869	1,611	1,596	1,535	1,260
101-43210-130	E		Employer Paid Ins General		2,200	2,000	2,100	2,119	2,125	1,856	1,588	1,144
101-43210-151	E		Worker s Comp Insurance		1,100	1,200	1,500	864	1,412	1,193	1,487	1,061
101-43210-155	E		Family and Medical Leave		33							
101-43210-208	E		Training and Instruction		-	-	-	-	-	-	-	-
101-43210-212	E		Motor Fuels		600	1,400	1,700	420	1,355	1,738	1,168	803
101-43210-220	E		General Supplies		-	-	-	15	2	35	-	2
101-43210-300	E		Professional Srvs (GENERAL)		1,400	1,000	250	642	500	227	398	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	10	2	3	2	1	2
101-43210-400	E		Ground Maintenance		9,000	9,000	7,000	4,793	7,258	2,629	2,864	6,044
			Brush	$ 5,000								
			Compost Screening	$ 4,000								
101-43210-417	E		Uniform Rentals	130	130	40	30	126	34	34	22	19
101-43210-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
43210		**TOTAL**	**SANITATION ADMINISTRATION**	**-0.20%**	**38,613**	**38,690**	**33,640**	**28,781**	**28,877**	**24,514**	**23,633**	**23,023**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
45300			**PARK,REC,CULTURE**									
101-45300-100	E		Wages & Salaries General		180,900	174,300	166,400	166,845	176,787	136,495	134,099	143,637
101-45300-101	E		Part Time Salaries and Wages		36,200	35,300	23,300	19,964	14,445	11,003	16,220	9,224
			INTERN	$ 5,200								
			CUSTODIAN	$ 9,000								
			SEASONALS	$ 22,000								
101-45300-102	E		Full-Time Employees OT		1,300	1,300	1,300	441	1,578	4,665	1,140	2,217
101-45300-103	E		Health Stipend (HRA)		-	-	-	-	-	-	-	-
101-45300-112	E		Contracted Services		10,500	10,000	8,520	8,778	9,500	17,226	7,965	6,270
			Portable Restrooms	10,500								
101-45300-113	E		Clothing Replacement		510	510	425	416	483	57	47	92
101-45300-130	E		Employer Paid Ins General		58,300	54,300	39,500	41,827	57,661	44,372	29,440	27,170
101-45300-138	E		Employer Paid Ins Admin		-	-	-	-	-	-	-	-
101-45300-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	11
101-45300-120	E		Employer Contrib Ret General		32,200	31,100	28,800	26,165	27,741	21,895	21,709	22,297
101-45300-151	E		Worker s Comp Insurance		10,300	10,900	15,000	8,637	14,037	12,383	14,480	11,366
101-45300-200	E		Office Supplies (GENERAL)		2,000	1,900	1,800	781	1,869	593	1,636	743
			15% from Admin	$ 2,000								
101-45300-202	E		Duplicating and copying supply		840	900	900	761	872	851	1,289	825
			15% from Admin	$ 840								
101-45300-208	E		Training and Instruction		1,600	1,600	1,750	545	-	1,938	420	325
			PW Tech Pesticide Licensing	$ 100								
			Professional Development	$ 1,500								
101-45300-210	E		Operating Supplies (GENERAL)		6,250	3,100	1,750	188	541	205	2	1,739
			ICC Tables	$ 1,000								
			Archery Targets	$ 3,500								
101-45300-212	E		Motor Fuels		1,200	2,500	3,000	734	2,371	3,042	2,124	1,405
101-45300-220	E		General Supplies		2,800	3,000	3,150	1,530	2,515	2,895	2,438	3,420
101-45300-226	E		Signs		1,300	1,750	750	381	35	431	168	1,453
101-45300-240	E		Small Tools and Minor Equip		3,500	1,350	1,350	1,041	771	849	1,433	1,063
			Tire /Balancer (1/6)	$ 850								
			Autel Scanners (1/6)	$ 1,000								
			Backpack Blower (1/2)	$ 500								
101-45300-300	E		Professional Srvs (GENERAL)		810	790	700	628	216	179	141	900
			Safety Training (12.5%)	$ 310								
			Attorney	$ 500								
101-45300-303	E		Engineering Fees		-	2,000	1,500	740	1,666	3,445	2,166	1,500
101-45300-305	E		Technology		3,630	3,540	3,210	3,009	2,906	2,522	2,165	2,228
			WB IT Solutions (5%)	$ 2,290								
			Civic Ready (20%)	$ 180								
			Mtg Packet Mgmt Software (5%)	$ 220								
			Caselle Annual Fee (7.15%)	$ 940								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
101-45300-320	E		Communications (GENERAL)		2,500	2,400	2,130	2,406	2,069	2,010	1,972	2,620
			Verizon (2.5%)	$ 500								
			Landline Service	$ 2,000								
101-45300-322	E		Postage		-	-	-	-	-	-	-	-
101-45300-340	E		Advertising		2,000	2,000	2,000	1,788	1,115	521	248	2,876
101-45300-351	E		Legal Notices Publishing		350	350	350	59	58	439	276	248
101-45300-361	E		General Liability Ins	14,930	15,100	14,510	16,950	14,502	15,093	15,889	18,746	17,305
101-45300-380	E		Utilities	21,800	21,800	28,800	24,250	21,039	27,797	23,781	19,403	17,129
101-45300-400	E		Ground Maintenance		10,000	10,000	10,000	15,467	8,605	12,950	6,693	7,631
			Tree Planting	$ 5,000								
			Lime Agg	$ 5,000								
101-45300-401	E		Maint & Repairs - Bldgs.		12,890	12,890	11,700	16,216	10,655	12,050	8,794	8,196
			Garbarge/Recycling Services	$ 5,090								
			Cleaning Services	$ 1,800								
			Rug Service	$ 1,800								
			Fire Suppresion / Inspection Services	$ 1,200								
			Miscellaneous	$ 3,000								
101-45300-404	E		Repairs/Maint Machinery/Equip		16,000	20,000	12,000	13,749	11,112	12,914	7,303	8,373
101-45300-410	E		Rentals		350	350	350	-	-	-	179	1,536
101-45300-417	E		Uniform Rentals		350	460	1,000	336	440	850	746	1,072
101-45300-433	E		Dues and Subscriptions		3,390	3,390	3,685	3,132	3,704	2,011	1,769	849
			MRPA	$ 300								
			NRPA	$ 200								
			Amazon Prime	$ 600								
			DaySmart Rec. Web Platform	$ 1,200								
			GMPT	$ 150								
			Music License (ASCAP) (37%)	$ 230								
			Adobe Suite Annual Dues	$ 600								
			APWA (25%)	$ 110								
101-45300-437	E		Other Miscellaneous		3,340	3,340	3,340	3,398	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	11,875	16,187	12,913	10,391	5,007	5,133
101-45300-494	E		Property Management		-	-	-	-	-	-	-	-
101-45300-497	E		SUMMER EVENTS		7,500	7,500	8,950	7,200	7,200	6,013	6,000	6,108
			Fireworks	$ 7,500								
101-45300-498	E		Farmers Market		-	-	-	-	-	-	548	2,084
101-45300-499	E		Street Dance		20,000	20,000	20,000	15,699	18,291	12,520	18,371	10,556
101-45300-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
101-45300-520	E		Buildings and Structures		-	-	-	-	-	-	-	-
45300		**TOTAL**	**PARK,REC,CULTURE**	**0.75%**	**481,585**	**478,005**	**431,685**	**414,590**	**438,386**	**380,724**	**338,477**	**333,074**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	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	33,265	7,500	0	-	-	-
			Transfer to Fund 438 (Deficit Balance)	$ 7,500								
			Liquor - 2018 Imp. - End 2029	$ 25,765								
49000		**TOTAL**	**TRANSFERS**	**0.00%**	**33,265**	**33,265**	**33,265**	**7,500**	**0**	**-**	**-**	**-**
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	-	1,010	172	342	282	294	272
101-49110-437	E		Other Miscellaneous		-	-	-	-	89	27,613	-	350,531
101-49110-490	E		Donations-Organizations		-	-	-	-	-	-	-	-
101-49110-604	E		TIF-Pay as You Go		15,500	15,500	15,500	13,711	14,422	14,266	14,692	12,380
			Hotel Project - Tax Abatement	$ 15,500								
101-49110-612	E		Interest Expense		-	-	-	-	-	-	-	-
101-49110-615	E		Business Subsidy		-	-	-	-	-	-	-	-
101-49110-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-
101-49110-730	E		Designated Reserve		-	-	-	-	-	-	-	-
49110		**TOTAL**	**MISCELLANEOUS**	**1.29%**	**15,700**	**15,500**	**16,510**	**13,882**	**14,853**	**42,161**	**14,986**	**363,183**
101		**TOTAL**	**GENERAL FUND EXPENDITURES**	**0.35%**	**4,870,795**	**4,853,635**	**4,792,850**	**4,801,829**	**4,563,433**	**4,051,653**	**3,762,902**	**4,027,252**
101		**NET INCOME / (LOSS)**	**NET INCOME / (LOSS)**		**(122,512)**	**(264,399)**	**(5,250)**	**330,085**	**612,864**	**243,949**	**209,280**	**251,114**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**									
108-31000	R		Property Taxes		164,675	137,491	137,491	137,491	122,375	98,038	86,201	79,802
108-31410	R		Lodging Tax		-	-	-	-	-	-	-	-
108-33601	R		Regional Grants		-	-	-	-	-	-	-	-
108-33621	R		Cable Franchise Fee		5,000	6,000	6,000	6,341	5,681	6,257	6,592	6,535
108-34110	R		Land Rent		6,000	7,000	7,000	4,300	8,150	7,882	7,087	5,965
108-34901	R		Assignment&Assumption Agreemen		-	-	-	-	-	-	-	-
108-36200	R		Miscellaneous Revenues		-	-	-	-	-	-	-	-
108-36201	R		Refunds & Reimbursements		-	-	-	8	-	1	(276)	377
108-36210	R		Interest Earnings		500	700	100	2,291	889	3	(56)	2,407
108-36220	R		Farmers Market		-	-	-	-	-	-	2,930	2,210
108-36225	R		Street Dance		-	-	-	-	200	1,400	2,925	4,025
108-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-
108-39102	R		Sale of Property		-	-	-	-	-	1	-	1
108-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-
108		**TOTAL**	**EDA REVENUES**	**16.52%**	**176,175**	**151,191**	**150,591**	**150,431**	**137,295**	**113,583**	**105,402**	**101,322**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**									
108-46500-100	E		Wages & Salaries General		54,800	51,900	49,000	47,234	42,399	41,502	41,035	39,530
108-46500-101	E		Part Time Salaries and Wages		3,200	3,200	-	-	4,938	2,405	4,012	-
			Intern	$ 3,200								
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		8,000	7,600	7,200	6,893	6,876	6,523	6,237	5,611
108-46500-130	E		Employer Paid Ins General		13,100	12,200	12,500	12,348	11,867	11,179	9,367	8,511
108-46500-151	E		Worker s Comp Insurance		300	300	400	230	306	366	448	357
108-46500-155	E		Family and Medical Leave		255							
108-46500-200	E		Office Supplies (GENERAL)		2,000	1,900	1,800	590	1,302	449	1,234	737
			15% from Admin	$ 2,000								
108-46500-202	E		Duplicating and copying supply		840	900	900	761	872	860	1,166	817
			15% from Admin	$ 840								
108-46500-208	E		Training and Instruction		2,450	2,450	2,450	424	1,739	1,233	652	2,404
			Professional Development	$ 2,450								
108-46500-300	E		Professional Srvs (GENERAL)		6,500	10,000	10,000	1,209	-	15,234	3,209	8,465
			Attorney	$ 5,000								
			TIF/Tax Abatement Consultant	$ 1,500								
108-46500-303	E		Engineering Fees		-	-	7,500	290	89	1,535	15,289	9,091
108-46500-305	E		Technology		5,160	4,690	4,360	4,609	4,589	4,730	3,235	2,635
			WB IT Solutions (5%)	$ 2,290								
			ESRI - GIS MAPPING (10%)	$ 200								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (5%)	$ 220								
			Laserfiche Support (10%)	$ 300								
			Revize (20%)	$ 1,120								
			Caselle Annual Fee (7.15%)	$ 940								
108-46500-320	E		Communications (GENERAL)		820	820	780	793	761	770	752	1,222
			Verizon (1.0%)	$ 200								
			Internet	$ 180								
			Alarm System	$ 120								
			City Hall Phone System Maint. (10%)	$ 320								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
108-46500-335	E		Auto Expense		-	-	-	-	-	-	-	-
108-46500-351	E		Legal Notices Publishing		400	400	400	32	35	342	412	534
108-46500-361	E		General Liability Ins	10	10	10	10	2	3	4	9	21
108-46500-380	E		Utilities	1,600	1,600	1,500	1,500	1,380	1,467	1,224	2,433	2,133
108-46500-401	E		Maint & Repairs - Bldgs.		528	500	500	504	504	378	-	-
			Cleaning Services	$ 528								
108-46500-433	E		Dues and Subscriptions		1,885	1,885	1,800	2,097	1,482	1,792	940	1,145
			EDAM Membership	$ 300								
			North 65 Chamber of Commerce	$ 525								
			ECDP	$ 850								
			Intl Council of Shopping Centers	$ 210								
108-46500-437	E		Other Miscellaneous		-	-	-	-	-	11	-	-
108-46500-494	E		Property Management		-	-	-	-	-	-	-	-
108-46500-495	E		Marketing		7,075	5,850	6,025	4,953	4,332	4,718	2,156	5,856
			FT Staff Shirts	$ 1,450								
			Initiative Foundation	$ 825								
			Mayor's Employer Luncheon	$ 2,000								
			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		-	-	-	-	-	-	-	-
108-46500-531	E		Improvement-Land		-	-	-	-	-	-	-	-
108-46500-602	E		Loan Payment		-	-	-	-	-	-	-	-
108-46500-700	E		Transfers (GENERAL)		15,000	45,761	35,536	35,536	22,605	10,481	136,400	19,150
108		**TOTAL**	**EDA EXPENDITURES**	**-18.40%**	**123,923**	**151,866**	**142,661**	**119,883**	**106,163**	**105,738**	**228,985**	**108,227**
108		**NET INCOME / (LOSS)**			**52,252**	**(675)**	**7,930**	**30,549**	**31,132**	**7,846**	**(123,583)**	**(6,905)**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
425			**STREET CONSTRUCTION**									
425-31000	R		General Property Taxes		425,000	409,000	319,000	319,000	307,000	295,000	286,500	163,000
425-33418	R		Muni State Aid St Maintenance		-	-	-	-	-	-	155,127	-
425-33419	R		Municipal State Aid Construct.		521,000	1,000,000	250,000	272,757	244,852	247,691	52,690	-
425-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-
425-36100	R		Special Assessments		17,290	17,290	17,290	40,237	50,655	33,744	48,034	-
425-36210	R		Interest Earnings		2,000	5,000	1,500	8,172	2,135	(1,568)	65	92
425-36230	R		Contributions and Donations		-	-	-	-	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**	**-32.56%**	**965,290**	**1,431,290**	**587,790**	**640,166**	**609,309**	**579,311**	**542,416**	**163,092**
425			**STREET CONSTRUCTION**									
425-49008-300	E		Professional Srvs (GENERAL)		-	-	-	8,663	3,550	12,525	10,753	7,570
425-49008-303	E		Engineering Fees		20,000	10,000	10,000	95,980	8,869	133,328	162,988	116,542
425-49008-351	E		Legal Notices Publishing		300	300	300	-	-	235	95	296
425-49008-500	E		Capital Expenditures		771,000	1,735,276	-	-	152,906	-	-	-
425-49008-520	E		Buildings and Structures		-	-	-	-	-	-	-	-
425-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	4,099	77,372	398,330	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**	**-54.67%**	**791,300**	**1,745,576**	**10,300**	**108,742**	**242,698**	**544,418**	**753,022**	**675,253**
425		**NET INCOME / (LOSS)**			**173,990**	**(314,286)**	**577,490**	**531,424**	**366,611**	**34,893**	**(210,606)**	**(512,162)**
440			**PAVEMENT MANAGEMENT PROJECTS**									
440-33400	R		State Grants and Aids		-	-	-	-	-	-	9,963	-
440-33622	R		Gas Franchise Fee		158,292	164,681	159,884	158,807	199,034	150,712	146,317	141,996
440-33623	R		Electric Franchise Fee		193,704	198,142	192,371	188,754	139,997	181,033	176,047	170,256
440-36210	R		Interest Earnings		5,000	5,000	5,000	20,985	20,251	(6,839)	476	7,483
440-39203	R		Transfer from Other Fund		-	-	-	-	-	-	-	-
440		**TOTAL**	**PAVEMENT MANAGEMENT REVENUES**	**-2.94%**	**356,996**	**367,823**	**357,255**	**368,546**	**359,281**	**324,906**	**332,803**	**319,735**
440			**PAVEMENT MANAGEMENT PROJECTS**									
440-49008-303	E		Engineering Fees		-	-	-	71,989	24,935	67,931	31,267	57,252
440-49008-351	E		Legal Notices Publishing		-	-	-	24	24	198	47	190
440-49008-530	E		ImprovementsOtherThanBldgs		373,649	742,184	235,520	379,804	303,701	334,499	263,684	235,035
440		**TOTAL**	**PAVEMENT MANAGEMENT EXPENDITURES**	**-49.66%**	**373,649**	**742,184**	**235,520**	**451,816**	**328,660**	**402,627**	**294,998**	**292,477**
440		**NET INCOME / (LOSS)**			**(16,653)**	**(374,361)**	**121,735**	**(83,270)**	**30,622**	**(77,722)**	**37,805**	**27,258**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601			**WATER FUND**									
601-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-
601-33439	R		PERA Pension Other Revenue		-	-	-	-	15	684	202	277
601-34115	R		Lease Revenue		-	-	-	-	-	-	-	-
601-34400	R		Collector Street Fee		-	-	-	-	-	-	-	-
601-35107	R		NSF Fines		750	750	750	1,548	1,827	586	640	60
601-36100	R		Special Assessments		-	-	-	15	6,229	(837)	337	29
601-36200	R		Miscellaneous Revenues		5,000	5,000	5,000	5,091	7,371	5,638	5,243	195
601-36201	R		Refunds & Reimbursements		500	500	1,300	823	435	1,518	2,230	1,147
601-36203	R		Loan Proceeds		-	-	-	-	-	-	-	-
601-36210	R		Interest Earnings		42,400	106,000	50,000	134,669	132,491	(37,442)	2,453	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	1,552,000	1,450,000	1,246,485	1,407,441	1,255,756	1,304,213	1,212,666
601-37151	R		Water Access Charge (WAC)		221,200	219,000	200,000	352,521	271,240	219,185	233,093	288,773
601-37152	R		Water Reconnection Chg		-	250	6,000	300	6,915	7,330	4,900	1,400
601-37153	R		Misc. Charges		-	-	-	-	-	-	-	-
601-37154	R		Water Meter Upgrade Fee		-	-	-	-	-	-	-	-
601-37160	R		Water Penalty		25,000	25,000	25,000	29,806	25,363	26,723	25,083	4,076
601-37228	R		Utility Trunk Fee		-	-	27,500	76,080	18,000	-	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		-	-	-	-	-	-	-	-
601-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-
601		**TOTAL**	**WATER FUND REVENUES**	**-2.42%**	**1,862,350**	**1,908,500**	**1,765,550**	**1,863,487**	**2,008,553**	**1,867,242**	**1,758,946**	**2,227,497**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601			**WATER FUND**									
601-49400-100	E		Wages & Salaries General		213,700	206,600	194,800	195,829	186,176	136,181	133,303	108,012
601-49400-101	E		PT Salaries & Wages		-	-	-	-	2,936	-	-	-
			Intern (50/50 - W/S)	$ -								
601-49400-102	E		Full-Time Employees OT		13,000	13,000	13,000	15,858	19,176	13,141	12,522	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		74,700	74,500	71,200	72,435	31,467	64,098	60,934	59,931
601-49400-112	E		Contracted Services		17,770	18,580	17,845	6,799	32,918	8,417	4,958	4,742
			Leaks/Breaks/Repairs	$ 10,000								
			Generator Service Agreement	$ 2,780								
			Backflow Testing	$ 4,000								
			City Code Update (30%)	$ 990								
601-49400-113	E		Clothing Replacement	720		830	675	683	793	72	77	152
601-49400-114	E		Crime Prevention		-	-	-	-	-	-	-	-
601-49400-120	E		Employer Contrib Ret General		34,400	33,300	31,500	30,861	26,213	22,491	22,171	18,433
601-49400-128	E		Employer Contrib Ret Admin		11,300	11,300	10,800	10,456	10,191	9,065	7,736	7,783
601-49400-129	E		Pension Expense		-	-	-	-	17,593	10,117	(849)	7,678
601-49400-130	E		Employer Paid Ins General		68,000	63,300	64,700	71,694	55,407	43,216	39,318	28,971
601-49400-138	E		Employer Paid Ins Admin		20,600	19,200	19,600	19,119	18,087	16,803	11,153	10,757
601-49400-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	79
601-49400-150	E		OPEB Expense		-	-	-	-	1,203	(5,798)	7,121	(2,420)
601-49400-151	E		Worker s Comp Insurance		9,600	10,300	14,500	8,349	12,912	10,856	13,687	9,900
601-49400-155	E		Family and Medical Leave		1,326							
601-49400-208	E		Training and Instruction		4,200	4,200	3,650	2,117	1,098	3,333	1,047	2,041
			Training and Instruction	$ 3,750								
			Civic Systems Symposium - Util. Clerk	$ 450								
601-49400-211	E		S/W Billing Supplies	1,400	$ 1,300	1,300	1,250	1,065	1,189	1,128	937	904
601-49400-212	E		Motor Fuels	1,100	$ 1,100	3,600	4,900	1,049	3,399	4,941	3,201	2,235
601-49400-220	E		General Supplies		25,180	25,180	10,180	19,300	14,544	19,562	10,979	9,653
			Hydrant Paint	$ 15,000								
			PW Fire Ext Maintenance (1/3)	$ 180								
601-49400-221	E		Chemicals		62,000	55,000	48,000	56,400	66,494	47,378	38,175	38,452
601-49400-232	E		Water Meters		35,000	40,000	50,000	24,234	53,923	21,144	48,030	49,108
601-49400-240	E		Small Tools and Minor Equip		9,350	1,500	2,500	2,099	1,243	1,497	736	1,171
			Tire /Balancer (1/6)	$ 850								
			Autel Scanners (1/6)	$ 1,000								
			Hydrant/GV Wrench	$ 6,000								
601-49400-300	E		Professional Srvs (GENERAL)		17,330	17,310	1,820	1,758	1,763	2,134	783	608
			Safety Training (12.5%)	$ 310								
			SCADA Upgrades	$ 15,000								
			WIN-911 (50%)	$ 400								
			City Attorney	$ 1,000								
			CDL Drug Testing (30%)	$ 270								
			Continuing Disclosure Report	$ 350								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601-49400-301	E		Auditing and Acct g Services		4,625	4,625	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000								
			AUP (Agreed Upon Procedures)	$ 625								
601-49400-303	E		Engineering Fees		10,000	10,000	15,000	11,524	37,372	10,103	1,877	1,377
601-49400-305	E		Technology		15,920	13,060	12,890	10,321	12,065	9,508	6,000	5,359
			XBP Monthly eBill (35%)	$ 560								
			Caselle Annual Fee (18.95%)	$ 2,490								
			Meter Technology Service/Support (50%)	$ 6,000								
			ESRI - GIS MAPPING (15%)	$ 300								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (10%)	$ 440								
			Laserfiche Support (10%)	$ 300								
			Revize (20%)	$ 1,120								
			WB IT Solutions (10%)	$ 4,580								
			Anti Spam Software	$ 40								
601-49400-320	E		Communications (GENERAL)		5,230	4,420	3,640	4,381	3,537	3,461	3,161	3,556
			Landline Service	$ 2,730								
			Verizon (12.3%)	$ 2,500								
601-49400-322	E		Postage		5,800	5,800	4,500	4,413	6,952	4,732	3,779	3,636
601-49400-351	E		Legal Notices Publishing		350	350	350	171	201	321	201	378
601-49400-361	E		General Liability Ins	20,470	20,470	20,130	20,610	20,122	20,303	16,544	10,949	10,608
601-49400-380	E		Utilities	63,900	58,000	61,700	68,000	56,003	59,644	64,260	60,668	60,968
601-49400-400	E		Ground Maintenance		-	-	-	89	-	-	12	18
601-49400-401	E		Maint & Repairs - Bldgs.		3,000	2,500	5,000	5,337	2,443	5,048	965	2,557
601-49400-404	E		Repairs/Maint Machinery/Equip		13,500	13,500	31,900	42,876	23,810	12,827	5,391	12,700
			Auto Expense (20% From Admin)	$ 500								
			Miscellaneous	$ 13,000								
601-49400-405	E		Depreciation (GENERAL)		541,423	440,000	430,000	430,000	432,850	423,030	418,996	402,078
601-49400-410	E		Rentals		-	-	-	-	436	-	-	-
601-49400-415	E		Other Equipment Rentals		-	-	-	-	-	-	-	-
601-49400-417	E		Uniform Rentals	580	580	760	1,500	551	722	1,190	1,017	1,402
601-49400-433	E		Dues and Subscriptions		8,145	8,145	7,670	11,657	1,546	4,595	8,072	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%)	$ 200								
			APWA (25%)	$ 110								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
601-49400-437	E		Other Miscellaneous		950	750	750	758	689	627	570	518
			Railroad Pipeline Permit	$ 950								
601-49400-438	E		Bank Charges		-	-	-	-	-	-	-	-
601-49400-492	E		Testing-Waste/Water		2,500	2,500	2,500	2,524	1,534	1,641	2,000	1,025
601-49400-494	E		Property Management		-	-	-	-	-	-	-	-
601-49400-500	E		Capital Expenditures		207,380	2,535,572	40,495	188,876	32,525	654	(284)	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		458,000	440,000	455,000	-	-	-	-	-
			2007 GO Revenue Note, PFA	$ 64,000								
			2008 GO Revenue Note, PFA	$ 317,000								
			2010A GO Utility Revenue Bonds - Water	$ -								
			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		37,960	50,220	63,100	59,174	71,946	84,118	95,957	107,305
			2007 GO Revenue Note, PFA	$ 1,683								
			2008 GO Revenue Note, PFA	$ 29,783								
			2010A GO Utility Revenue Bonds - Water	$ -								
			2011 GO Water Revenue Bonds, PFA	$ 3,495								
			2013A GO Refunding - Water	$ 3,000								
601-49400-620	E		Fiscal Agent s Fees			685	700	590	685	685	689	687
601-49400-621	E		Bond Discount		-	-	-	-	-	-	-	-
601-49400-630	E		Amortization of Bond Discount		-	-	-	-	-	-	-	-
601-49400-700	E		Transfers (GENERAL)		-	-	-	-	-	4,564	4,429	4,534
601-49400-701	E		Equipment/Bldg Payments		-	-	-	-	-	-	-	-
601-49400-710	E		Transfer Debt from Government		-	-	-	-	-	-	-	-
601-49400-720	E		Operating Transfers		-	15,500	115,331	115,331	18,366	58,278	40,000	-
			Contribution to General Fund (920) Capital Purchases	$ -								
601		**TOTAL**	**WATER FUND EXPENDITURES**	**-52.39%**	**2,013,689**	**4,229,217**	**1,844,381**	**1,509,195**	**1,291,090**	**1,140,512**	**1,084,429**	**1,003,294**
601		**NET INCOME / (LOSS)**			**(151,339)**	**(2,320,717)**	**(78,831)**	**354,292**	**717,463**	**726,730**	**674,516**	**1,224,203**
601		**NET CASH FLOW / (LOSS)**			**390,084**	**(1,880,717)**	**351,169**	**784,292**	**1,169,109**	**1,154,079**	**1,099,785**	**1,631,539**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602			**SEWER FUND**									
602-33400	R		State Grants and Aids		-	-	-	-	-	-	-	-
602-33439	R		PERA Pension Other Revenue		-	-	-	-	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		-	-	-	4	4,123	(396)	308	6
602-36200	R		Miscellaneous Revenues		-	-	-	-	80	-	-	-
602-36201	R		Refunds & Reimbursements		2,000	2,000	2,250	1,315	2,098	3,182	4,649	1,549
602-36210	R		Interest Earnings		164,200	205,200	75,000	290,128	256,441	(64,185)	3,395	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	1,570,000	1,475,000	1,390,735	1,431,135	1,403,961	1,370,992	1,484,500
602-37228	R		Utility Trunk Fee		-	-	33,500	69,920	22,000	-	50,785	51,150
602-37251	R		Sewer Access Charge (SAC)		264,600	262,000	290,000	434,233	336,619	262,435	292,541	359,090
602-37252	R		Sewer Reconnection Chg		-	-	-	-	-	-	-	-
602-37260	R		Swr Penalty		5,750	5,750	5,750	8,238	5,817	5,215	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		-	-	-	-	-	-	-	-
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**		**2,022,250**	**2,044,950**	**1,881,500**	**2,195,637**	**2,189,558**	**1,869,097**	**1,885,243**	**2,467,919**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602			**SEWER FUND**									
602-49450-100	E		Wages & Salaries General		270,000	262,100	247,400	250,106	230,088	180,116	176,041	141,775
602-49450-101	E		PT Salaries & Wages		-	-	-	-	2,936	-	-	-
			Intern (50/50 - W/S)	$ -								
602-49450-102	E		Full-Time Employees OT		13,000	13,000	13,000	16,204	15,960	14,117	11,406	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		74,700	74,500	71,200	72,427	31,463	64,094	60,934	58,781
602-49450-112	E		Contracted Services		6,270	7,080	6,345	3,593	3,105	2,481	4,591	4,544
			Leaks/Breaks/Repairs	$ 1,500								
			Generator Service Agreement	$ 2,780								
			WWTP Meter Calibration	$ 1,000								
			City Code Update (30%)	$ 990								
602-49450-113	E		Clothing Replacement	1,000	1,000	1,160	925	949	1,103	130	108	211
602-49450-120	E		Employer Contrib Ret General		43,000	41,700	39,500	38,756	32,860	29,097	28,164	23,179
602-49450-128	E		Employer Contrib Ret Admin		11,300	11,300	10,800	10,454	10,190	9,064	7,767	7,783
602-49450-129	E		Pension Expense		-	-	-	-	17,785	15,357	179	9,567
602-49450-130	E		Employer Paid Ins General		84,400	78,600	80,400	87,757	71,410	57,318	51,011	37,965
602-49450-138	E		Employer Paid Ins Admin		20,600	19,200	19,600	19,116	18,079	16,802	11,152	10,758
602-49450-142	E		Unemployment Comp Benefit Pymt		-	-	-	-	-	-	-	79
602-49450-150	E		OPEB Expense		-	-	-	-	978	(7,048)	8,910	(3,549)
602-49450-151	E		Worker s Comp Insurance		12,600	13,600	19,100	10,998	16,958	14,671	18,037	13,460
602-49450-155	E		Family and Medical Leave		1,574							
602-49450-208	E		Training and Instruction		4,200	4,200	3,650	2,101	1,099	2,046	4,159	1,158
			Training and Instruction	$ 3,750								
			Civic Systems Symposium - Util. Clerk	$ 450								
602-49450-211	E		S/W Billing Supplies	1,400	1,400	1,300	1,250	1,065	1,189	1,128	937	904
602-49450-212	E		Motor Fuels	2,000	2,000	3,200	4,500	944	3,061	4,507	2,909	2,035
602-49450-220	E		General Supplies		6,180	6,180	6,180	6,360	6,041	8,037	5,917	4,310
			PW Fire Ext Maintenance (1/3)	$ 180								
602-49450-221	E		Chemicals		80,000	80,000	70,000	62,876	83,689	66,380	62,025	47,425
602-49450-240	E		Small Tools and Minor Equip		2,850	1,650	3,350	3,213	1,268	1,611	1,404	1,667
			Tire /Balancer (1/6)	$ 850								
			Autel Scanners (1/6)	$ 1,000								
602-49450-260	E		Hauling		-	-	-	-	-	-	-	-

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602-49450-300	E		Professional Srvs (GENERAL)		142,330	2,310	1,820	2,187	1,921	2,848	971	1,076
			SCADA Upgrades	$ 15,000								
			WWTF Study	$ 125,000								
			Safety Training (12.5%)	$ 310								
			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		4,625	4,625	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000								
			AUP (Agreed Upon Procedures)	$ 625								
602-49450-303	E		Engineering Fees		5,000	5,000	7,000	4,239	902	1,349	1,656	7,971
602-49450-305	E		Technology		15,920	13,060	12,890	10,419	12,065	9,508	6,000	5,359
			XBP Monthly eBill (35%)	$ 560								
			Caselle Annual Fee (18.95%)	$ 2,490								
			Meter Technology Service/Support (50%)	$ 6,000								
			ESRI - GIS MAPPING (15%)	$ 300								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (10%)	$ 440								
			Laserfiche Support (10%)	$ 300								
			Revize (20%)	$ 1,120								
			WB IT Solutions (10%)	$ 4,580								
			Anti Spam Software	$ 40								
602-49450-320	E		Communications (GENERAL)		3,830	3,780	3,270	3,738	3,115	3,077	3,154	3,120
			Landline Service	$ 1,330								
			Verizon (12.3%)	$ 2,500								
602-49450-322	E		Postage		5,800	5,800	5,100	4,279	6,883	4,707	3,735	3,573
602-49450-351	E		Legal Notices Publishing		200	200	200	-	58	166	25	390
602-49450-361	E		General Liability Ins	32,330	32,330	35,740	43,910	35,735	41,107	36,011	23,011	21,933
602-49450-380	E		Utilities	261,400	257,700	268,000	280,000	248,954	258,955	259,337	236,579	245,701
602-49450-400	E		Ground Maintenance		-	-	-	89	-	-	109	-
602-49450-401	E		Maint & Repairs - Bldgs.		5,100	5,100	5,100	6,566	6,994	6,906	2,978	3,044
			Garbarge/Recycling Services	$ 1,610								
			Miscellaneous	$ 3,490								
602-49450-404	E		Repairs/Maint Machinery/Equip		34,000	34,000	29,500	49,774	53,300	19,215	5,299	37,395
			Auto Expense (20% From Admin)	$ 500								
			Hach HQ2200 Analyzer	$ 4,500								
			Miscellaneous	$ 29,000								
602-49450-405	E		Depreciation (GENERAL)		642,000	642,000	644,000	644,000	625,249	604,658	587,500	571,025
602-49450-410	E		Rentals		-	-	-	-	-	-	1,538	-
602-49450-415	E		Other Equipment Rentals		-	-	-	-	-	-	-	-
602-49450-417	E		Uniform Rentals		800	1,050	1,750	766	1,005	1,655	1,414	1,949

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
602-49450-433	E		Dues and Subscriptions		1,810	1,810	1,735	2,858	1,701	1,766	1,807	1,689
			WWTF Hazardous Chemical	$ 25								
			WWTP Annual Permit Fee	$ 1,450								
			MN Rural Water Assn (50%)	$ 200								
			MN Wastewater Operators Assn.	$ 25								
			APWA (25%)	$ 110								
602-49450-437	E		Other Miscellaneous		-	-	-	-	-	-	-	-
602-49450-438	E		Bank Charges		-	-	-	-	-	-	-	-
602-49450-492	E		Testing-Waste/Water		14,000	12,500	18,500	13,842	9,699	13,847	6,367	3,947
602-49450-494	E		Property Management		-	-	-	-	-	-	-	-
602-49450-500	E		Capital Expenditures		56,619	886	3,410	32,037	90,577	558	6,844	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		245,000	355,000	385,000	-	-	-	-	-
			2010A GO Utility Revenue Bonds - Sewer	$ -								
			2014B GO Bonds - Sewer portion	$ -								
			2016A GO Sewer Revenue Bonds, PFA	$ 245,000								
602-49450-611	E		Bond Interest		20,200	26,440	35,320	33,751	42,351	53,878	58,940	66,124
			2010A GO Utility Revenue Bonds - Sewer	$ -								
			2014B GO Bonds - Sewer portion	$ -								
			2016A GO Sewer Revenue Bonds, PFA	$ 20,200								
602-49450-620	E		Fiscal Agent s Fees		700	700	700	1,063	699	688	301	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)
602-49450-700	E		Transfers (GENERAL)		-	-	-	-	-	36,486	35,431	36,273
602-49450-710	E		Transfer Debt from Government		-	-	-	-	-	-	-	-
602-49450-720	E		Operating Transfers		-	15,500	132,251	132,251	16,507	58,278	35,000	-
			Contribution to General Fund (920) Capital Purchases	$ -								
602		**TOTAL**	**SEWER FUND EXPENDITURES**		**2,123,038**	**2,046,253**	**2,207,163**	**1,811,838**	**1,721,064**	**1,593,377**	**1,472,253**	**1,398,612**
602		**NET INCOME / (LOSS)**			**(100,788)**	**(1,303)**	**(325,663)**	**383,799**	**468,494**	**275,721**	**412,990**	**1,069,307**
602		**NET CASH FLOW / (LOSS)**			**541,212**	**634,679**	**312,319**	**1,021,781**	**1,106,488**	**882,670**	**1,003,562**	**1,640,332**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	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		-	-	-	-	4	147	41	91
603-36100	R		Special Assessments		-	-	-	32	5,649	(857)	125	72
603-36200	R		Miscellaneous Revenues		-	-	-	-	1,020	-	-	-
603-36201	R		Refunds & Reimbursements		-	-	25	88	8	40	56	26
603-36210	R		Interest Earnings		39,000	37,600	10,000	56,175	46,943	(8,470)	564	7,164
603-36262	R		Contributions - Other Funds		-	-	-	-	-	-	-	-
603-37300	R		Stormwater Sales		249,200	248,600	275,000	270,920	270,236	320,313	389,958	367,688
603-37360	R		Stormwater Penalty			1,500	1,500	5,214	1,511	1,700	1,783	279
603-39103	R		Insurance Proceeds		-	-	-	3,463	-	-	-	-
603-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-
603		**TOTAL**	**STORM WATER FUND REVENUES**		**288,200**	**287,700**	**286,525**	**335,892**	**325,372**	**312,872**	**392,528**	**375,320**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
603			**STORM WATER FUND**									
603-49500-100	E		Wages & Salaries General		68,200	65,500	60,140	60,290	44,042	32,010	30,731	40,777
603-49500-102	E		Full-Time Employees OT		1,000	1,000	1,000	-	84	344	7	-
603-49500-108	E		Wages & Salaries Admin		-	-	-	-	-	-	-	-
603-49500-112	E		Contracted Services		330	600	320	262	14,232	239	430	-
			City Code Update (10%)	$ 330								
603-49500-113	E		Clothing Replacement	170	170	190	175	159	185	22	18	35
603-49500-120	E		Employer Contrib Ret General		10,600	10,200	9,400	8,938	6,530	4,797	4,490	6,075
603-49500-130	E		Employer Paid Ins General		22,000	20,500	18,510	19,355	16,019	9,240	7,859	9,937
603-49500-128	E		Employer Contrib Ret Admin		-	-	-	-	-	-	-	-
603-49500-129	E		Pension Expense		-	-	-	-	8,192	3,202	(12,616)	(6,435)
603-49500-138	E		Employer Paid Ins Admin		-	-	-	-	-	-	-	-
603-49500-150	E		OPEB Expense		-	-	-	-	2,054	(949)	(1,414)	(613)
603-49500-151	E		Worker s Comp Insurance		2,400	2,600	3,600	2,073	3,216	2,253	2,774	2,320
603-49500-151	E		Family and Medical Leave		304							
603-49500-208	E		Training and Instruction		1,600	1,600	1,600	97	850	2,368	104	478
			Civic Systems Symposium - Util. Clerk	$ 100								
			MS4 Training	$ 1,500								
603-49500-211	E		S/W Billing Supplies	300	300	300	300	237	264	251	208	206
603-49500-212	E		Motor Fuels	600	600	1,800	2,200	525	1,694	2,173	1,460	1,003
603-49500-220	E		General Supplies		1,000	1,000	500	113	3,513	678	592	395
603-49500-230	E		Salt/Sand		-	-	-	-	26	-	-	181
603-49500-231	E		Street Maintenance		-	-	-	-	-	-	-	-
603-49500-240	E		Small Tools and Minor Equip		2,850	1,000	1,450	694	-	514	265	728
			Tire /Balancer (1/6)	$ 850								
			Autel Scanners (1/6)	$ 1,000								
603-49500-300	E		Professional Srvs (GENERAL)		7,750	17,730	7,690	282	832	8,144	7,429	4,199
			City Attorney	$ 500								
			MS4 Stormwater Permit Application	$ -								
			Engineering - MS4 Assistance	$ 7,000								
			CDL Drug Testing (10%)	$ 90								
			Safety Training (6.25%)	$ 160								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
603-49500-301	E		Auditing and Acct g Services		4,625	4,625	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000								
			AUP (Agreed Upon Procedures)	$ 625								
603-49500-303	E		Engineering Fees		5,000	5,000	5,000	8,663	2,793	2,695	4,738	8,098
603-49500-305	E		Technology		2,020	1,690	1,470	1,464	1,364	1,389	953	894
			Verizon (2.5%)	$ 500								
			XBP Monthly eBill (10%)	$ 160								
			Caselle Annual Fee (10.05%)	$ 1,320								
			Anti Spam Software	$ 40								
603-49500-322	E		Postage		1,100	1,300	1,000	950	1,527	1,046	830	794
603-49500-351	E		Legal Notices Publishing		150	150	200	4	68	143	-	-
603-49500-361	E		General Liability Ins	280	280	300	330	296	312	318	272	273
603-49500-380	E		Utilities	3,000	3,000	3,400	4,400	2,938	3,263	3,846	4,800	4,648
603-49500-400	E		Ground Maintenance		500	500	2,500	-	-	5,920	-	-
603-49500-404	E		Repairs/Maint Machinery/Equip		20,000	20,000	25,000	14,836	29,498	18,693	7,977	8,662
603-49500-405	E		Depreciation (GENERAL)		95,000	90,000	81,000	81,000	86,358	72,869	73,452	62,905
603-49500-410	E		Rentals		-	-	-	-	-	-	-	-
603-49500-417	E		Uniform Rentals	130	130	180	325	128	168	277	226	303
603-49500-433	E		Dues and Subscriptions		400	1,100	1,100	920	760	756	686	704
			MS4 Stormwater Permit	$ 400								
			MCSC Membership	$ -								
603-49500-437	E		Other Miscellaneous		2,000	2,000	2,000	8	-	-	-	-
			Public Outreach Education	$ 2,000								
603-49500-495	E		Rain Garden		1,000	5,000	5,000	-	-	-	-	-
603-49500-500	E		Capital Expenditures		13,260	12,479	14,665	2,500	-	277	5,608	3,602
603-49500-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-
603-49500-700	E		Transfers (GENERAL)		-	15,500	16,920	16,920	1,829	-	65,000	-
			Contribution to General Fund (920) Capital Purchases									
603		**TOTAL**	**STORM WATER FUND EXPENDITURES**		**267,569**	**287,244**	**272,320**	**228,042**	**234,407**	**178,062**	**210,842**	**154,339**
603		**NET INCOME / (LOSS)**			**20,631**	**456**	**14,205**	**107,850**	**90,964**	**134,810**	**181,686**	**220,980**
603		**NET CASH FLOW / (LOSS)**			**115,631**	**90,456**	**95,205**	**188,850**	**177,322**	**207,679**	**241,108**	**276,837**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	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		-	-	-	-	28	1,410	388	561
609-34101	R		Rent Revenue		-	-	-	-	-	-	-	-
609-36200	R		Miscellaneous Revenues		-	-	-	-	-	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	49,000	25,000	66,666	61,219	(8,062)	1,747	8,812
609-36230	R		Contributions and Donations		-	-	-	-	-	-	-	-
609-37811	R		Liquor Sales -Off Sale		2,349,000	2,276,000	2,042,000	2,145,385	2,078,772	1,856,204	1,380,092	1,282,972
609-37812	R		Beer Sales -Off Sale		2,758,000	2,784,000	2,726,000	2,519,061	2,542,050	2,478,145	2,136,813	2,088,277
609-37813	R		Wine Sales -Off Sale		686,000	695,000	664,000	626,373	634,256	603,503	404,009	381,693
609-37814	R		Cannabis Sales -Off Sale		180,000	26,000	60,000	169,772	24,096	-	-	-
609-37815	R		Other Merchandise -Off Sale		305,000	303,000	294,000	278,849	276,785	267,190	211,849	202,184
609-37816	R		Ice Sales		23,000	26,000	23,000	20,550	23,727	21,280	23,903	22,441
609-37840	R		Cash Over - (Short)		-	-	-	-	-	-	-	-
609-37841	R		Refunds		250	500	-	322	408	606	498	(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	-	-
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	25,765	-	0	-	-	-
609-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-
609		**TOTAL**	**MUNICIPAL LIQUOR FUND REVENUES**		**6,362,165**	**6,185,915**	**5,859,915**	**5,827,951**	**5,641,706**	**5,226,002**	**4,558,160**	**3,985,132**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609			**MUNICIPAL LIQUOR FUND**									
609-49750-100	E		Wages & Salaries General		309,400	295,500	278,500	281,961	253,848	206,486	155,409	168,390
609-49750-101	E		Part Time Salaries and Wages		124,700	117,800	113,900	98,858	106,730	110,963	100,096	73,255
609-49750-102	E		Full-Time Employees OT		-	-	-	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		62,100	62,300	59,400	60,849	26,056	53,109	50,387	48,788
609-49750-112	E		Contracted Services		-	-	-	-	-	-	156	7,684
609-49750-120	E		Employer Contrib Ret General		65,800	62,200	59,100	54,392	49,307	46,315	42,381	37,470
609-49750-128	E		Employer Contrib Ret Admin		9,400	9,500	9,000	8,738	8,477	7,459	6,274	6,462
609-49750-129	E		Pension Expense		-	-	-	-	14,138	35,149	(13,494)	9,600
609-49750-130	E		Employer Paid Ins General		102,100	95,200	97,200	97,496	83,372	75,168	51,693	48,797
609-49750-138	E		Employer Paid Ins Admin		14,500	13,500	13,800	13,305	12,586	11,604	6,908	6,843
609-49750-142	E		Unemployment Comp Benefit Pymt		-	-	-	878	-	-	-	78
609-49750-150	E		OPEB Expense		-	-	-	-	(2,359)	1,252	1,871	(5,051)
609-49750-151	E		Worker s Comp Insurance		13,000	13,400	18,900	10,883	14,973	14,210	16,277	13,926
609-49750-155	E		Family and Medical Leave		2,183							
609-49750-200	E		Office Supplies (GENERAL)		2,000	2,000	2,000	1,583	1,380	7,481	7,411	5,775
609-49750-208	E		Training and Instruction		4,450	2,775	2,775	2,048	2,554	1,923	-	3
			MMBA Conference	$ 2,300								
			Alcohol/Food/Wine Server Training	$ 500								
			Regional Meeting/Misc Training	$ 150								
			BARC Conference	$ 1,500								
609-49750-210	E		Operating Supplies		10,000	10,000	10,000	8,999	8,069	-		
609-49750-251	E		Liquor For Resale	1,703,100	1,703,100	1,600,100	1,392,000	1,555,309	1,461,273	1,265,428	1,001,648	875,425
609-49750-252	E		Beer For Resale	2,145,900	2,145,900	2,199,500	2,102,700	1,959,685	2,008,632	1,911,526	1,641,318	1,597,858
609-49750-253	E		Wine For Resale	463,400	463,400	456,700	396,500	423,230	417,105	360,461	296,802	245,646
609-49750-254	E		Cannabis For Resale	130,000	130,000	19,000	43,000	118,809	15,113	-	-	-
609-49750-257	E		Ice For Resale	14,300	14,300	14,100	13,000	13,082	12,919	11,858	12,346	10,824
609-49750-259	E		Other For Resale	182,200	182,200	196,300	184,400	166,429	179,238	167,637	147,827	144,718
609-49750-260	E		Hauling	22,600	22,600	22,500	22,100	20,684	20,514	20,118	15,914	12,416
609-49750-300	E		Professional Srvs (GENERAL)		960	940	850	1,123	716	1,245	1,774	620
			Safety Training (12.5%)	$ 310								
			Miscellaneous	$ 650								
609-49750-301	E		Auditing and Acct g Services		4,625	4,625	4,525	4,391	4,735	4,550	3,963	4,172
			Annual Financial Audit (12.5%)	$ 4,000								
			AUP (Agreed Upon Procedures)	$ 625								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609-49750-305	E		Technology		12,380	12,090	11,280	10,187	7,881	10,402	11,309	6,071
			WB IT Solutions (10%)	$ 4,580								
			Laserfiche Support (10%)	$ 300								
			Revize (5.0%)	$ 280								
			ESRI - GIS MAPPING (10%)	$ 200								
			Civic Ready (10%)	$ 90								
			Mtg Packet Mgmt Software (10%)	$ 440								
			Caselle Annual Fee (7.15%)	$ 940								
			City Hive Subscription	$ 1,200								
			Anti Spam Software	$ 30								
			RITE POS Subscription	$ 4,320								
609-49750-320	E		Communications (GENERAL)		4,100	4,400	4,400	4,165	4,187	2,277	3,336	2,367
			Verizon (3.4%)	$ 700								
			Liquor Store Phone System	$ 900								
			Internet	$ 2,500								
609-49750-322	E		Postage		-	-	-	-	-	-	23	-
609-49750-340	E		Advertising		15,000	15,000	13,000	10,774	10,633	7,111	5,980	4,771
609-49750-351	E		Legal Notices Publishing		1,000	1,000	1,000	-	299	973	1,713	934
609-49750-361	E		General Liability Ins		9,910	10,670	10,800	10,660	10,001	8,022	3,484	3,369
609-49750-364	E		Dram Shop		5,600	5,600	5,340	5,190	5,338	4,714	3,993	3,647	2,988
609-49750-380	E		Utilities		24,400	24,400	24,100	27,000	23,527	23,265	25,019	19,118	14,827
609-49750-400	E		Ground Maintenance		1,000	1,000	750	339	13	463	75	125
609-49750-401	E		Maint & Repairs - Bldgs.		8,310	8,310	6,580	11,147	8,983	6,913	4,731	5,211
			Cleaning Services	$ 950								
			Rug Service	$ 2,800								
			Garbarge/Recycling Services	$ 2,060								
			Miscellaneous	$ 2,500								
609-49750-404	E		Repairs/Maint Machinery/Equip		3,000	3,000	2,000	996	508	2,132	28	1,251
			Auto Expense (20% From Admin)	$ 500								
			Miscellaneous	$ 2,500								

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
609-49750-405	E		Depreciation (GENERAL)		75,000	75,000	87,500	87,500	70,675	583	18,928	20,034
609-49750-431	E		Over/Short		-	-	-	(303)	(769)	64	(72)	56
609-49750-433	E		Dues and Subscriptions		6,920	6,855	4,270	3,944	3,091	3,106	2,554	2,112
			MMBA	$ 5,700								
			Cannabis Registration	$ 650								
			Buyer's Card MOOFSL	$ 20								
			Music License (ASCAP) & Streaming (63%)	$ 400								
			Tobacco License	$ 150								
609-49750-437	E		Other Miscellaneous		750	750	750	1,666	617	1,735	-	-
609-49750-438	E		Bank Charges	116,400	116,400	107,400	97,200	101,253	93,384	84,545	68,544	68,983
609-49750-443	E		Check Recovery Fee		-	-	-	-	-	-	-	-
609-49750-490	E		Donations-Organizations		-	-	-	-	(1)	(498)	-	-
609-49750-493	E		Alarm System		2,000	2,000	2,500	1,090	779	2,488	871	1,389
609-49750-500	E		Capital Expenditures		812	28,274	1,750	1,493	7,032	-	-	3,635
609-49750-501	E		Replacement Fund		-	-	-	-	-	-	-	-
609-49750-520	E		Buildings and Structures		-	-	-	-	-	-	-	-
609-49750-601	E		Debt Srv Bond Principal		200,000	195,000	190,000	-	-	-	-	
609-49750-611	E		Bond Interest		48,700	52,600	56,400	56,231	60,031	63,114	34,337	
609-49750-620	E		Fiscal Agent s Fees		1,800	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	420,000	533,745	533,745	420,000	350,000	747,150	350,000
609		**TOTAL**	**MUNICIPAL LIQUOR FUND EXPENDITURES**		**6,423,800**	**6,172,529**	**5,881,565**	**5,781,615**	**5,438,898**	**4,900,821**	**4,550,405**	**3,808,655**
609		**NET INCOME / (LOSS)**			**(61,635)**	**13,386**	**(21,650)**	**46,336**	**202,808**	**325,182**	**7,756**	**176,477**
609		**NET CASH FLOW / (LOSS)**			**(186,635)**	**88,386**	**65,850**	**133,836**	**285,262**	**362,166**	**15,061**	**201,060**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
614			**CITY TECHNOLOGY IMPROVEMENT**									
614-33621	R		Cable Franchise Fee		20,500	20,500	23,400	19,251	22,723	25,029	26,366	26,141
614-36210	R		Interest Earnings	100	100	100	250	510	86	(87)	4	123
614		**TOTAL**	**CITY TECHNOLOGY REVENUES**		**20,600**	**20,600**	**23,650**	**19,761**	**22,809**	**24,942**	**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		9,569	8,897	16,300	15,273	10,585	46,394	24,375	23,122
614-49845-700	E		Transfers (GENERAL)		-	-	-	-	-	-	-	-
614		**TOTAL**	**CITY TECHNOLOGY EXPENDITURES**		**9,569**	**8,897**	**16,300**	**15,273**	**10,585**	**46,394**	**24,375**	**23,122**
614		**NET INCOME / (LOSS)**			**11,031**	**11,703**	**7,350**	**4,488**	**12,224**	**(21,452)**	**1,995**	**3,143**
920			**CAPITAL MAINTENANCE/REPLACEMENT**									
920-31000	R		General Property Taxes	$ 401,700	401,700	390,000	360,000	360,000	177,500	451,900	438,700	256,000
920-33418	R		Muni State Aid St Maintenance		-	-	-	-	-	-	-	-
920-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-
920-36100	R		Special Assessments		-	-	-	1,345	17,483	6,624	11,708	12,579
920-36201	R		Refunds & Reimbursements		-	-	-	-	400	-	-	-
920-36210	R		Interest Earnings		7,800	15,200	4,000	27,805	51,803	1,812	11	12,010
920-36230	R		Contributions and Donations		-	-	-	-	12,950	-	(685)	4,522
920-39102	R		Sale of Property		2,000	122,000	122,000	138,277	2,235	-	1,350	1,325
920-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-
920-39203	R		Transfer from Other Fund	-		46,500	264,502	264,502	36,702	195,599	397,150	-
920		**TOTAL**	**CAPITAL IMPROVEMENT REVENUES**		**411,500**	**573,700**	**750,502**	**791,929**	**299,073**	**655,934**	**848,233**	**286,436**
920			**CAPITAL MAINTENANCE/REPLACEMENT**									
920-41110-300	E		Professional Srvs (GENERAL)		-	-	-	-	46	-	-	-
920-41110-500	E		Capital Expenditures		-	-	-	-	-	6,865	-	-
920-41200-500	E		Capital Expenditures			8,000	-	-	-	-	6,902	
920-41500-300	E		Professional Srvs (GENERAL)			1,032	-	2	4	5	6	10
920-41500-500	E		Capital Expenditures		1,063	1,032	-	11,610	30,894	-	709	58
920-41910-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
920-41941-500	E		Capital Expenditures		36,896	42,986	-	175,292	1,374,446	18,804	1,195	31,257
920-42110-500	E		Capital Expenditures		122,199	133,534	280,234	272,976	321,125	83,376	1,577,386	84,593
920-42401-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
920-43010-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
920-43100-500	E		Capital Expenditures		62,839	112,102	725,324	558,219	8,298	20,971	5,720	56,686
920-43160-500	E		Capital Expenditures		19,839	22,721	10,927	25,190	-	17,558	22,826	240
920-43210-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
920-45186-500	E		Capital Expenditures		1,845	65,792	-	-	19,425	33,147	28,774	-
920-45200-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
920-45300-500	E		Capital Expenditures		59,280	79,024	7,500	46,637	84,608	23,623	293,803	26,500
920-49110-720	E		Operating Transfers		-	-	8,300	8,300	6,300	-	-	82,026
920		**TOTAL**	**CAPITAL IMPROVEMENT EXPENDITURES**		**303,961**	**466,223**	**1,032,285**	**1,098,226**	**1,845,144**	**204,349**	**1,937,321**	**281,370**
920		**NET INCOME / (LOSS)**			**107,539**	**107,477**	**(281,783)**	**(306,297)**	**(1,546,072)**	**451,585**	**(1,089,087)**	**5,066**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	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)		-	-	-	-	-	-	156	382
929-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	-	375,000	365,000
929-47000-611	E		Bond Interest		-	-	-	-	-	-	12,000	22,950
929-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	-	495
929		**TOTAL**	**2010B GO IMPR BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**-**	**-**	**387,156**	**388,827**
929		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**-**	**(726)**	**(386,912)**	**(292,113)**
930			**2011A IMPROVEMENT BOND**									
930-31000	R		General Property Taxes		-	-	-	-	-	-	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		-	-	-	-	-	(468)	(30)	1,687
930-39203	R		Transfer from Other Fund		-	-	-	-	-	41,050	39,860	40,807
930-39310	R		Proceeds GO Bond		-	-	-	-	-	-	-	-
930-39999	R		Prior Period Adjustment		-	-	-	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND REVENUES**		**-**	**-**	**-**	**-**	**-**	**41,289**	**65,363**	**67,648**
930			**2011A IMPROVEMENT BOND**									
930-47000-300	E		Professional Srvs (GENERAL)		-	-	-	-	-	-	189	418
930-47000-601	E		Debt Srv Bond Principal		-	-	-	-	-	90,000	85,000	85,000
930-47000-611	E		Bond Interest		-	-	-	-	-	1,215	3,578	5,681
930-47000-620	E		Fiscal Agent s Fees		-	-	-	-	-	-	495	495
930-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND EXPENDITURES**		**-**	**-**	**-**	**-**	**-**	**91,215**	**89,262**	**91,594**
930		**NET INCOME / (LOSS)**			**-**	**-**	**-**	**-**	**-**	**(49,926)**	**(23,899)**	**(23,947)**

Acct Number	Type		Title / Detail	Detail/ Percent Change	2026 PROPOSED	2025 BUDGET	2024 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL
931			**2021A GO TAX ABATEMENT BONDS**									
931-31000	R		General Property Taxes	$ 204,960	204,960	203,385	201,705	201,705	210,630	223,821	222,036	225,501
931-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-
931-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-
931-36210	R		Interest Earnings		500	6,400	500	8,200	8,043	(1,919)	(102)	1,230
931-39310	R		Proceeds GO Bond		-	-	-	-	-	-	1,445,000	-
931		**TOTAL**	**2021A GO ABATEMENT BOND REVENUES**		**205,460**	**209,785**	**202,205**	**209,905**	**218,673**	**221,902**	**1,666,934**	**226,731**
931			**2021A GO TAX ABATEMENT BONDS**									
931-47000-300	E		Professional Srvs (GENERAL)		500	500	450	488	488	446	42,985	382
931-47000-601	E		Debt Srv Bond Principal		175,000	170,000	175,000	175,000	165,000	1,640,000	165,000	160,000
931-47000-611	E		Bond Interest		16,950	20,400	23,850	23,850	27,250	41,294	48,113	51,363
931-49008-520	E		Buildings and Structures		-	-	-	-	-	-	-	-
931-49008-530	E		ImprovementsOtherThanBldgs		-	-	-	-	-	-	-	-
931		**TOTAL**	**2021A GO ABATEMENT BOND EXPENDITURES**		**192,450**	**190,900**	**199,300**	**199,338**	**192,738**	**1,681,740**	**256,097**	**211,745**
931		**NET INCOME / (LOSS)**			**13,010**	**18,885**	**2,905**	**10,568**	**25,936**	**(1,459,838)**	**1,410,837**	**14,986**
932												
932-31000	R		General Property Taxes		-	-	-	-	48,337	49,329	50,227	51,006
932-31001	R		General Prop Taxes-Delinq		-	-	-	-	-	-	-	-
932-31900	R		Penalties and Interest DelTax		-	-	-	-	-	-	-	-
932-36210	R		Interest Earnings		-	-	250	707	1,492	59	(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**		**-**	**-**	**250**	**707**	**49,829**	**49,388**	**50,196**	**51,185**
932			**2014B GO IMPROVEMENTS BONDS**									
932-47000-300	E		Professional Srvs (GENERAL)		-	-	450	488	488	446	156	382
932-47000-601	E		Debt Srv Bond Principal		-	-	45,000	45,000	45,000	45,000	45,000	45,000
932-47000-611	E		Bond Interest		-	-	518	518	1,508	2,408	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		-	-	-	-	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND EXPENDITURES**		**-**	**-**	**45,968**	**46,085**	**47,096**	**47,965**	**48,363**	**49,286**
932		**NET INCOME / (LOSS)**			**-**	**-**	**(45,718)**	**(45,378)**	**2,733**	**1,423**	**1,834**	**1,899**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	**2026**
ESTIMATED MARKET VALUE	277,719,500	271,579,700	258,315,600	269,093,600	305,306,900	310,685,500	349,910,300	393,506,500	445,145,700	492,204,600	547,181,700	682,225,000	814,115,000	859,234,500	908,299,100
TAXABLE MARKET VALUE	236,666,410	231,052,043	217,016,523	227,884,716	264,745,244	268,289,500	307,029,200	348,917,200	400,889,400	449,102,700	504,190,700	644,489,800	728,927,000	754,049,700	796,844,900
% CHANGE FROM PRIOR	-24.60%	-2.37%	-6.07%	5.01%	16.18%	1.34%	14.44%	13.64%	14.90%	12.03%	12.27%	27.83%	13.10%	3.45%	5.68%
OVERALL CLASS RATE	1.18%	1.18%	1.17%	1.15%	1.13%	1.13%	1.13%	1.12%	1.11%	1.10%	1.11%	1.09%	1.09%	1.09%	1.09%
TAX CAPACITY	2,785,454	2,735,234	2,549,798	2,627,703	2,991,743	3,027,012	3,478,309	3,919,126	4,459,836	4,958,400	5,577,637	7,011,455	7,916,934	8,236,673	8,685,609
TAX INCREMENT CAPTURED	125,772	69,406	72,106	10,316	13,397	15,889	11,246	13,139	12,273	12,706	16,340	16,700	4,678	16,500	
ADJUSTED TAX CAPACITY	2,659,682	2,665,828	2,477,692	2,617,387	2,978,346	3,011,123	3,467,063	3,905,987	4,447,563	4,945,694	5,561,297	6,994,755	7,912,256	8,220,173	8,685,609
GENERAL FUND LEVY (101)	**1,373,884**	**1,373,884**	**1,466,097**	**1,298,306**	**1,934,000**	**2,009,086**	**2,172,468**	**1,817,814**	**1,828,826**	**1,880,700**	**2,150,000**	**2,805,000**	**2,502,342**	**2,463,718**	**2,614,713**
CAPITAL MAINT. LEVY (920)									**256,000**	**438,700**	**451,900**	**177,500**	**360,000**	**390,000**	**401,700**
STREET CONST. LEVY (425)									**163,000**	**286,500**	**295,000**	**307,000**	**319,000**	**409,000**	**425,000**
EDA LEVY (108)							**56,327**	**62,565**	**79,802**	**86,201**	**98,038**	**122,375**	**147,599**	**137,491**	**164,675**
ABATEMENT LEVY (101)									**24,066**	**13,432**	**13,763**	**14,112**	**13,925**	**11,868**	**9,126**
931 - 2021A TAX ABATEMENT	0	0	0	227,308	228,126	224,871	221,616	223,611	225,501	222,036	223,821	210,630	201,705	203,385	204,960
932 - 2014B GO BOND	0	0	0	49,882	47,702	47,407	52,259	51,692	51,006	50,227	49,329	48,337			
DEBT SERVICE LEVY	**368,819**	**419,000**	**326,787**	**659,201**	**606,561**	**578,475**	**530,936**	**534,212**	**369,312**	**281,630**	**273,150**	**258,967**	**201,705**	**203,385**	**204,960**
TOTAL LEVY	**1,742,703**	**1,792,884**	**1,792,884**	**1,957,507**	**2,540,561**	**2,587,561**	**2,759,731**	**2,414,591**	**2,721,006**	**2,987,163**	**3,281,851**	**3,684,954**	**3,544,571**	**3,615,462**	**3,820,174**
% CHANGE FROM PRIOR	-10.63%	2.88%	0.00%	9.18%	29.79%	1.85%	6.65%	-12.51%	12.69%	9.78%	9.87%	12.28%	-3.81%	2.00%	5.66%
$ CHANGE FROM PRIOR	$ (207,293)	$ 50,181	$ -	$ 164,623	$ 583,054	$ 47,000	$ 172,170	$ (345,140)	$ 306,415	$ 266,157	$ 294,688	$ 403,103	$ (140,383)	$ 70,891	$ 204,712
CERTIFIED TAX RATE	**65.523%**	**67.254%**	**72.361%**	**74.789%**	**85.301%**	**85.933%**	**79.599%**	**61.818%**	**61.180%**	**60.399%**	**59.012%**	**52.682%**	**44.798%**	**43.983%**	**43.983%**
TAX RATE	65.523%	67.254%	72.361%	74.789%	85.301%	85.933%	79.599%	61.818%	61.180%	60.399%	59.012%	52.682%	44.798%	43.983%	43.983%
% CHANGE FROM PRIOR	16.23%	2.64%	7.59%	3.35%	14.06%	0.74%	-7.37%	-22.34%	-1.03%	-1.28%	-2.30%	-10.73%	-14.96%	-1.821%	0.00%

City of Isanti
Capital Maintenance/Replacement Fund
Fund 920
Assumed Inflation 3.00%
- Costs double every 24 years

Department	Expense	Allocation	Account Title	Account Number	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	Estimated Purchase or Replacement Cost in Base Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Council	Closed Debt Service Expenses		Professional Srvs	920-41110-300		N/A																						
Council	Council A/V Improvements		Capital Outlay	920-41110-500	10 yr useful life	2030	2019	$ 61,153					$ 84,650										$ 113,763					
Council	Councilmember Chairs		Capital Outlay	920-41110-500	25 yr useful life	2031	2005	$ 1,400						$ 1,996														
Elections	Ballot Counters		Capital Outlay	920-41200-500	7 yr useful life	2028	2021	$ 6,902			$ 8,743							$ 10,753						$ 13,225			
Elections	Voting Equipment		Capital Outlay	920-41200-500	10 yr useful life	2025	?	$ -										$ 10,751										$ 14,449
Administration	Special Assessment Maint. Fees		Professional Srvs	920-41500-300	N/A	N/A	N/A																					
Administration	City Hall Vehicle		Capital Outlay	920-41500-500	10 yr useful life	2033	2023										$ 41,378										$ 55,608	
Administration	Replace Doors add Keycard Entry City Hall		Capital Outlay	920-41500-500	20 yr useful life	2039	2019	$ 8,000															$ 14,882					
Administration	Employee Accommodations		Capital Outlay	920-41500-500	N/A	N/A	N/A		$ 1,063	$ 1,095	$ 1,128	$ 1,162	$ 1,197	$ 1,233	$ 1,270	$ 1,308	$ 1,347	$ 1,387	$ 1,429	$ 1,472	$ 1,516	$ 1,561	$ 1,608	$ 1,656	$ 1,706	$ 1,757	$ 1,810	$ 1,864
Municipal Building	Isanti Indoor Arena Roof		Capital Outlay	920-41941-500	40 yr useful life	2063	2023	$ 608,347																				
Municipal Building	Flooring City Hall		Capital Outlay	920-41941-500	25 yr useful life	2030	2005	$ 24,000						$ 34,218														
Municipal Building	Desk Chairs City Hall		Capital Outlay	920-41941-500	10 yr useful life	2030	2020	$ 9,900						$ 13,487										$ 18,125			
Municipal Building	Side Chairs City Hall		Capital Outlay	920-41941-500	10 yr useful life	2021	N/A	$ 2,500							$ 3,671										$ 4,934		
Municipal Building	Phone System City Hall		Capital Outlay	920-41941-500	7 yr useful life	2027	2020	$ 6,250			$ 7,917							$ 9,737						$ 11,975			
Municipal Building	Windows City Hall		Capital Outlay	920-41941-500	40 yr useful life	2045	2005	$ 30,000																				
Municipal Building	Roof City Hall		Capital Outlay	920-41941-500	40 yr useful life	2063	2023	$ 90,000																				
Municipal Building	Repoint Exterior Walls City Hall		Capital Outlay	920-41941-500	50 yr useful life	2055	2005	$ 60,000																				
Municipal Building	Fixtures City Hall		Capital Outlay	920-41941-500	30 yr useful life	2035	2005	$ 30,000											$ 49,585									
Municipal Building	Furnace City Hall		Capital Outlay	920-41941-500	20 yr useful life	2025	2005	$ 30,000	$ 36,896																			
Municipal Building	AC Unit City Hall		Capital Outlay	920-41941-500	20 yr useful life	2024	2005	$ 36,000																				
Municipal Building	CH/ICC 100KW Stationary Generator		Capital Outlay	920-41941-500	20 yr useful life	2040	2020	$ 36,000																$ 34,740				
Municipal Building	Addtl Cubicles		Capital Outlay	920-41941-500	40 yr useful life	N/A	2022	$ 14,627							$ 19,378										$ 19,970			
Municipal Building	Cameras City Hall		Capital Outlay	920-41941-500	10 yr useful life	2030	2020	$ 5,000						$ 7,130										$ 9,582			
Municipal Building	City Hall Service Doors (East/West/South Utility)		Capital Outlay	920-41941-501	15 yr useful life	2038	2023	$ 10,000														$ 15,580						
Municipal Building	City Hall Main Doors (North & South)		Capital Outlay	920-41941-501	30 yr useful life	2005	2035																					
Municipal Building	Fire Sprinkler Maint.		Capital Outlay	920-41941-500	5 yr useful life	2021	2014	$ 1,575		$ 1,880					$ 2,180						$ 2,530				$ 2,930		
Police	100KW Stationary Generator		Capital Outlay	920-42110-500	20 yr useful life	2025	2020	$ 36,000																$ 66,970				
Police	Squad Vehicle - 226 - 2019 Dodge Durango		Capital Outlay	920-42110-500	5 yr useful life	2024	2019	$ 72,560				$ 94,670					$ 109,750					$ 127,230					$ 147,490	
Police	Squad Vehicle - 221 - 2015 Ford Explorer		Capital Outlay	920-42110-500	5 yr useful life	2025	2020	$ 72,560					$ 97,520					$ 113,050						$ 131,060				$ 151,930
Police	Squad Vehicle - 227- 2019 Dodge Durango		Capital Outlay	920-42110-500	5 yr useful life	2024	2019	$ 72,560				$ 94,680					$ 109,760					$ 127,240					$ 147,510	
Police	Squad Vehicle - 224 - 2016 Ford Explorer		Capital Outlay	920-42110-500	5 yr useful life	2021	2016	$ 72,560	$ 86,640					$ 100,440					$ 116,440					$ 134,990				
Police	Squad Vehicle - 223 - 2011 Impala		Capital Outlay	920-42110-500	10 yr useful life	2023	2013	$ 72,560								$ 52,560										$ 70,640		
Police	Squad Vehicle - 225 - 2017 Ford F-150 4x4		Capital Outlay	920-42110-500	10 yr useful life	2027	2017	$ 72,560			$ 89,240										$ 119,930							
Police	Squad Vehicle - 000 - 2021 Chevy Tahoe		Capital Outlay	920-42110-500	10 yr useful life	2030	2020	$ 66,201					$ 88,968										$ 119,566					
Police	Van		Capital Outlay	920-42110-500	N/A	DNR	2022	$ 59,784																				
Police	Repoint Exterior Walls		Capital Outlay	920-42110-500	50 yr useful life	2056	2006	$ 180,000																				
Police	Block Sealing		Capital Outlay	920-42110-500	7 yr useful life	2025	N/A	$ 7,200							$ 9,121							$ 11,217						
Police	Block Insulation		Capital Outlay	920-42110-500	50 yr useful life	2030	N/A	$ 20,000					$ 23,881															
Police	Exterior Paint		Capital Outlay	920-42110-500	20 yr useful life	2025	N/A	$ 3,400																				
Police	Building Acquisition		Capital Outlay	920-42110-500	N/A	2021	N/A	$ 1,000,000																				
Police	EOC - Equipment		Capital Outlay	920-42110-500	N/A	2026	N/A		$ 20,000	$ 10,000																		
Police	Buiilding Updates		Capital Outlay	920-42110-500	N/A	2022	N/A	$ 50,000																				
Police	Fuel Tank		Capital Outlay	920-42110-501	30 yr useful life	2047	N/A	$ 12,000																				
Police	Roof		Capital Outlay	920-42110-500	30 yr useful life	2036	2006	$ 146,400												$ 221,443								
Police	Sprinkler - Fire Suppression		Capital Outlay	920-42110-500	25 yr useful life	2031	2006	$ 26,125							$ 72,326													
Police	Heating/Cooling		Capital Outlay	920-42110-500	N/A	2030	2021						$ 110,000															$ 171,380
Police	A/C AND A-COILS		Capital Outlay	920-42110-500	20 yr useful life	2030	N/A						$ 12,000															
Police	Evidence Room HVAC & Fire Suppresion		Capital Outlay	920-42110-500	20 yr useful life	2043	2023	$ 16,000																		$ 28,898		
Police	Windows		Capital Outlay	920-42110-500	40 yr useful life	2046	2006	$ 30,000																				
Police	Replace Entrance Doors		Capital Outlay	920-42110-500	20 yr useful life	2025	2006	$ 20,000	$ 8,469									$ 13,439										
Police	Overhead Doors		Capital Outlay	920-42110-500	40 yr useful life	2046	2006	$ 79,800																				
Police	Overhead Door Pressure Sensor Plates		Capital Outlay	920-42110-501	15 yr useful life	2025	2006	$ 5,600															$ 8,986					
Police	Plumbing / Electrical Fixtures		Capital Outlay	920-42110-500	30 yr useful life	2036	2006	$ 30,000											$ 49,585									
Police	Flooring Police Station		Capital Outlay	920-42110-500	25 yr useful life	2025	2006	$ 10,000																				
Police	Interior Paint		Capital Outlay	920-42110-500	15 yr useful life	2021	2006	$ 3,000												$ 5,110								
Police	Chairs		Capital Outlay	920-42110-500	10 yr useful life	2025	2015	$ 6,000											$ 8,810									
Police	Phone System		Capital Outlay	920-42110-500	15 yr useful life	2038	2023	$ 6,250													$ 9,737							
Police	LETG Maintenance - To County		Capital Outlay	920-42110-500	4 yr useful life	2025	2020	$ 2,300				$ 3,010				$ 3,390				$ 3,820				$ 4,300				$ 4,840
Police	Car / Body Cameras		Capital Outlay	920-42110-500	6 yr useful life	2030	2024	$ 13,083					$ 18,110						$ 21,620						$ 25,820			
Police	Car / Body / Building Camera Server		Capital Outlay	920-42110-500	6 yr useful life	2030	2024	$ 48,497					$ 67,130						$ 77,820						$ 90,210			
Police	Building Cameras		Capital Outlay	920-42110-500	10 yr useful life	2025	2023	$ 14,000									$ 19,380										$ 26,050	
Police	Portable Radios		Capital Outlay	920-42110-500	10 yr useful life	2022	2008	$ 83,000						$ 114,890										$ 154,400				
Police	Tasers		Capital Outlay	920-42110-500	5 yr useful life	2020/2021	2015/2016	$ 4,500	$ 5,090	$ 5,560				$ 5,900	$ 6,450				$ 6,840	$ 7,480				$ 7,930	$ 8,670			
Police	Non-Lethal Deescalation Tools		Capital Outlay	920-42110-500	15 yr useful life	2036	2021	$ 3,000												$ 4,814								
Police	Handguns		Capital Outlay	920-42110-500	5 yr useful life	2020	2015	$ 5,560	$ 2,000					$ 2,319					$ 2,688					$ 3,116				
Police	Long Guns		Capital Outlay	920-42110-500	20 yr useful life	2022	1970	$ 12,150																		$ 24,237		

City of Isanti
Capital Maintenance/Replacement Fund
Fund 920
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Department	Expense	Allocation	Account Title	Account Number	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	Estimated Purchase or Replacement Cost in Base Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Streets	60KW Stationary Generator		Capital Outlay	920-43100-500	20 yr useful life	2040	2020	$ 33,000																$ 61,390				
Streets	Utility Manager Vehicle	W / S	Capital Outlay	920-43100-500	10 yr useful life	2027	2017	$ 22,450			$ 31,076										$ 41,764							
Streets	2017 GMC Double Cab 1/2 ton	W / S	Capital Outlay	920-43100-500	12 yr useful life	2032	2017	$ 35,000				$ 47,600																
Streets	2017 Sierra Single Cab 3/4 ton	Str / P / W / S / Stm	Capital Outlay	920-43100-500	15 yr useful life	2032	2017	$ 35,000								$ 52,941												
Streets	2015 Chev 2500 HD	Str / P / W / S / Stm	Capital Outlay	920-43100-500	15 yr useful life	2030	2015	$ 35,000						$ 49,902														
Streets	2019 Chev 2500 w/ Plow & De-Icer System	Str / P / W / S / Stm	Capital Outlay	920-43100-500	15 yr useful life	2034	2019	$ 49,000										$ 78,631										
Streets	2004 Chev 4500 w/ Dump Box	Str / P / W / S / Stm	Capital Outlay	920-43100-500	20 yr useful life	2025	2004	$ 65,000																				$ 140,178
Streets	2024 GMC SINGLE CAB 3/4 TON	Str / W / S	Capital Outlay	920-43100-500	15 yr useful life	2039	2024	$ 35,000														$ 63,214						
Streets	2011 F-250	Str / P / W / S / Stm	Capital Outlay	920-43100-500	15 yr useful life	2026	2011	$ 35,000		$ 44,337															$ 69,076			
Streets	F-250 Tommy Gate	Str / P / W / S / Stm	Capital Outlay	920-43100-500	15 yr useful life	2026	2011	$ 5,000		$ 5,000																		
Streets	2007 Sterling 8500 Plow Truck	Str / P / W / S	Capital Outlay	920-43100-500	15 yr useful life	2039	2024	$ 200,000															$ 468,774					
Streets	2013 International Work Star Plow Truck	Str / P / W / S	Capital Outlay	920-43100-500	15 yr useful life	2028	2013	$ 200,000				$ 338,652															$ 527,609	
Streets	2014 International Work Star Plow Truck	Str / P / W / S	Capital Outlay	920-43100-500	15 yr useful life	2030	2014	$ 200,000						$ 359,276														
Streets	Plow Truck	Str / P / W / S	Capital Outlay	920-43100-500	15 yr useful life	2032	N/A	$ 200,000									$ 392,591											
Streets	1996 Komatsu Motor Grader		Capital Outlay	920-43100-500	25 yr useful life	2050	2024	$ 260,000																				
Streets	Pro-Tech Sno-Pusher (Loader Attachment)		Capital Outlay	920-43100-500	8 yr useful life	2027	2019	$ 5,000			$ 8,024								$ 10,164								$ 12,875	
Streets	18 ft Felling Trailer	Str / W / S	Capital Outlay	920-43100-500	25 yr useful life	2033	2008	$ 9,000									$ 14,022											
Streets	12 ft Felling Trailer	Str / P / W / Stm	Capital Outlay	920-43100-500	25 yr useful life	2033	2008	$ 6,500									$ 10,127											
Streets	Paint Trailer	Str / W / S	Capital Outlay	920-43100-500	15 yr useful life	2037	2022	$ 6,500													$ 5,430							
Streets	12 ft Standard Trailer	Str / W / S	Capital Outlay	920-43100-500	15 yr useful life	2037	2022	$ 3,500													$ 9,561							
Streets	6 x 12 utility trailer w/ rear drop gate	Str / W / S	Capital Outlay	920-43100-500	15 yr useful life	2032	2017	$ 1,500								$ 2,269												
Streets	4-Ton Hot Patch Trailer		Capital Outlay	920-43100-500	30 yr useful life	2049	2019	$ 30,000																				
Streets	Bulk Fuel Tank and Pump	Str / W / S / Stm	Capital Outlay	920-43100-500	20 yr useful life	2039	2019	$ 6,000															$ 11,162					
Streets	Air Compressor	Str / W / S / Stm	Capital Outlay	920-43100-500	20 yr useful life	2039	2019	$ 4,500															$ 8,371					
Streets	Vibrating Asphalt Roller	Str / W / S / Stm	Capital Outlay	920-43100-500	25 yr useful life	2044	2019	$ 15,800																				$ 34,074
Streets	**Skid Steer (New)**		Capital Outlay	920-43100-500	7 yr useful life	2026	2019	$ 53,000	$ 53,000							$ 65,183							$ 80,167					
Streets	**Skid Steer (New)**		Capital Outlay	920-43100-500	7 yr useful life	2026	2019	$ 53,000			$ 56,180					$ -							$ -					
Streets	**Boom Lift (Used)**		Capital Outlay	920-43100-500	15 yr useful life	2039	2024	$ 25,000														$ 38,949						
Streets	2006 Case Loader 621D		Capital Outlay	920-43100-500	20 yr useful life	2027	2006	$ 271,289			$ 353,971																	
Streets	2008 JD 748 Tractor w/ mower-blower		Capital Outlay	920-43100-500	17 yr useful life	2025	2008	$ 20,000																	$ -			
Streets	2006 JD 717 Tractor		Capital Outlay	920-43100-500	20 yr useful life	2026	2006	$ 20,000		$ 25,335																		
Streets	1998 Ford 545D Tractor (3 pt hitch)		Capital Outlay	920-43100-500	28 yr useful life	2026	1998	$ 55,000		$ 69,670																		
Streets	2014 Bobcat V-Plow		Capital Outlay	920-43100-500	10 yr useful life	2025	2014	$ 5,000										$ 8,024										$ 10,783
Streets	2014 Bobcat V-Plow		Capital Outlay	920-43100-500	10 yr useful life	2025	2014	$ 5,000										$ 8,024										$ 10,783
Streets	2007 Bobcat Broom		Capital Outlay	920-43100-500	10 yr useful life	2031	2021	$ 5,000							$ 6,403										$ 8,605			
Streets	2014 Bobcat Broom		Capital Outlay	920-43100-500	10 yr useful life	2025	2014	$ 5,000										$ 8,024										$ 10,783
Streets	2013 Bobcat Snow Blower		Capital Outlay	920-43100-500	10 yr useful life	2023	2013	$ 10,000									$ 16,528										$ 22,213	
Streets	2014 Bobcat Snow Blower		Capital Outlay	920-43100-500	10 yr useful life	2025	2014	$ 10,000										$ 16,047										$ 21,566
Streets	2014 Bobcat Grapple Bucket		Capital Outlay	920-43100-500	20 yr useful life	2034	2014	$ 5,000										$ 8,024										
Streets	Skid Steer Tracks		Capital Outlay	920-43100-500	15 yr useful life	2037	2022	$ 6,500													$ 8,986							
Streets	2008 Boss 1 Ton 10 ft Straight Blade		Capital Outlay	920-43100-500	15 yr useful life	DNR	2008	$ 9,000																				
Streets	2011 Boss '11 F-250 V-Plow		Capital Outlay	920-43100-500	15 yr useful life	2026	2011	$ 9,000		$ 11,401															$ 17,762			
Streets	2017 Graco Street Painter		Capital Outlay	920-43100-500	10 yr useful life	2027	2017	$ 7,000			$ 9,133										$ 12,275							
Streets	Sign Replacement		Capital Outlay	920-43100-500	8 yr useful life	2022-25	N/A	$ 4,000						$ 6,178	$ 5,643	$ 6,050						$ 7,826	$ 7,148	$ 7,664				
Streets	GPS Unit		Capital Outlay	920-43100-500	10 yr useful life	2025	N/A	$ 8,000	$ 9,839										$ 13,223									
Streets	Mini Excavator		Capital Outlay	920-43100-500	20 yr useful life	2028	N/A	$ 70,000				$ 94,074																
Streets	Make-Up Heater (Above Bathroom #2)		Capital Outlay	920-43100-500	25 yr useful life	2022	1997	$ 10,000			$ 13,048																	
Streets	Make-Up Heater (Above Breakroom)		Capital Outlay	920-43100-500	25 yr useful life	2022	1997	$ 10,000			$ 13,048																	
Streets	Infloor Heat Boilers (2)		Capital Outlay	920-43100-500	25 yr useful life	2045	2020	$ 31,775																				
Streets	Wire Feed Welder		Capital Outlay	920-43100-500	25 yr useful life	2028	2003	$ 5,000				$ 6,720																
Streets	Pressure Washer		Capital Outlay	920-43100-500	15 yr useful life	2032	2017	$ 5,500								$ 8,319												
Streets	Pressure Washer		Capital Outlay	920-43100-500	20 yr useful life	2026	2006	$ 5,000		$ 6,334																		
Streets	Gate Valve Turner		Capital Outlay	920-43100-500	30 yr useful life	2035	2005	$ 2,000											$ 3,306									
Streets	Floor Sweeper with Charger		Capital Outlay	920-43100-500	30 yr useful life	2036	2006	$ 3,500												$ 5,959								
Streets	Fresh Air Circulation Blower		Capital Outlay	920-43100-500	30 yr useful life	2027	1997	$ 5,000			$ 6,524																	
Streets	Recoat Interior Walls		Capital Outlay	920-43100-500	30 yr useful life	2026	1997	$ 45,000			$ 52,167																	
Streets	Recoat Exterior Walls		Capital Outlay	920-43100-500	30 yr useful life	2026	1997	$ 45,000			$ 52,167																	
Streets	Resurface / Replace Concrete Floor		Capital Outlay	920-43100-500	30 yr useful life	2027	1997	$ 55,000			$ 71,763																	
Streets	Infloor Heat Coil System		Capital Outlay	920-43100-500	100 yr useful life	2097	1997																					
Streets	Roof		Capital Outlay	920-43100-500	60 yr useful life	2057	1997	$ 135,000																				
Streets	Truck Mounted Mosquito Fogger		Capital Outlay	920-43100-500	10 yr useful life	2030	2020	$ 10,000						$ 12,250										$ 16,464				
Streets	Hydralic Tree Spade		Capital Outlay	920-43100-500	20 yr useful life	2024	N/A	$ 10,000									$ 15,580											$ 28,139
Streets	Public Services Salt Shed	Str / W / S / Stm	Buildings and Structures	920-43100-519	40 yr useful life	2024	N/A	$ 125,000																				
Streets	Public Services Building	Str / W / S / Stm	Buildings and Structures	920-43100-520	80 yr useful life	2025	N/A	$ 2,000,000																				$ 4,188,000

City of Isanti
Capital Maintenance/Replacement Fund
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Department	Expense	Allocation	Account Title	Account Number	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	Estimated Purchase or Replacement Cost in Base Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Street Lighting	Street Light Pole Replacement (65 City Owned)		Capital Outlay	920-43160-500	30 yr useful life	Annual	N/A	$ 8,000	$ 9,839	$ 10,134	$ 10,438	$ 10,751	$ 11,074	$ 11,406	$ 11,748	$ 12,101	$ 12,464	$ 12,838	$ 13,223	$ 13,619	$ 14,028	$ 14,449	$ 14,882	$ 15,329	$ 15,789	$ 16,262	$ 16,750	$ 17,253
Street Lighting	Street Light Infill		Capital Outlay	920-43160-500	30 yr useful life	Annual	N/A	$ 10,000	$ 10,000	$ 11,582	$ 12,299	$ 13,934	$ 6,524															
ICC	Handicap Actuators		Capital Outlay	920-45186-500	10 yr useful life	2033	2023	$ 6,000								$ 9,222										$ 12,394		
ICC	**Air Conditioner - South Side 3-ton**		Capital Outlay	920-45186-500	20 yr useful life	2023	2002	$ 10,685																		$ 19,298		
ICC	**Air Conditioner - West Side 4-ton**		Capital Outlay	920-45186-500	20 yr useful life	2035	2015	$ 10,685											$ 15,691									
ICC	Compressor		Capital Outlay	920-45186-500	15 yr useful life	2025	2010	$ 1,500	$ 1,845															$ 2,874				
ICC	Convection Oven w/ Hood Install		Capital Outlay	920-45186-500	20 yr useful life	Cost Prohib.	1991	$ 7,300																				
ICC	Furnace		Capital Outlay	920-45186-500	20 yr useful life	2021	2002	$ 7,000																	$ 9,625			
ICC	Furnace		Capital Outlay	920-45186-500	20 yr useful life	2026	2006	$ 7,000		$ 6,178																		
ICC	Range / Oven / Vent / Hood / Fan		Capital Outlay	920-45186-500	20 yr useful life	2034	2014	$ 15,700										$ 25,194										
ICC	Sprinkler System - Fire Suppresion		Capital Outlay	920-45186-500	25 yr useful life	2046	2021	$ 25,000																				
ICC	Fence		Imp. Other Than Buildings	920-45186-500	30 yr useful life	2026	2002	$ 7,500		$ 9,501																		
ICC	Fixtures - Plumbing		Capital Outlay	920-45186-500	30 yr useful life	2044	2014	$ 8,000																				$ 17,253
ICC	Exterior Siding Replace		Capital Outlay	920-45186-500	30 yr useful life	2025	2002	$ 25,000																				
ICC	Exterior Doors		Capital Outlay	920-45186-500	20 yr useful life	2025	2018	$ 5,100																				$ 10,999
ICC	Windows		Capital Outlay	920-45186-500	40 yr useful life	2025	1997	$ 25,000																				
ICC	Patio / Concrete		Capital Outlay	920-45186-500	40 yr useful life	2053	2013	$ 15,000																				
ICC	Roof		Capital Outlay	920-45186-500	30 yr useful life	2052	2022	$ 25,000																				
ICC	Flooring		Capital Outlay	920-45186-500	25 yr useful life	2039	2014	$ 18,500															$ 34,415					
ICC	Interior Doors / Milwork		Capital Outlay	920-45186-500	30 yr useful life	2044	2014	$ 4,720																				$ 10,179
ICC	Interior Paint / Walls		Capital Outlay	920-45186-500	15 yr useful life	2029	2014	$ 6,000					$ 8,305															$ 12,939
ICC	Fixtures - Electrical		Capital Outlay	920-45186-500	25 yr useful life	2039	2014	$ 15,700															$ 29,207					
ICC	Kitchen - Cabinets / Countertops		Capital Outlay	920-45186-500	30 yr useful life	2044	2014	$ 20,000																				$ 43,132
ICC	Kitchen - Fire Suppresion		Capital Outlay	920-45186-500	25 yr useful life	2034	2014	$ 25,000										$ 40,118										
ICC	Lion's Office Area		Capital Outlay	920-45186-500			1977	$ 5,000																				
ICC	Landscaping		Capital Outlay	920-45186-500			2014																					
ICC	Smart TV's		Capital Outlay	920-45186-500	7 yr useful life	2022	N/A	$ 800					$ 669							$ 823							$ 1,012	
ICC	Tables and Chairs		Capital Outlay	920-45186-500	15 yr useful life	2029	2014	$ 8,000			$ 17,389					$ 7,829					$ 4,538					$ 5,261		
ICC	Exterior Door Locks		Capital Outlay	920-45186-500	15 yr useful life	2029	2014	$ 2,250					$ 3,115															$ 4,853
PRC	Dynamic Sign		Capital Outlay	920-45300-500		2023																						
PRC	Portable Performance Stage		Capital Outlay	920-45300-500	20 yr useful life	2043	2023	$ 13,650																		$ 24,631		
PRC	Academy Park - Playground Equipment		Capital Outlay	920-45300-500	20 yr useful life	2037	2017	$ 49,900													$ 87,500							
PRC	Academy Park - Tennis Court Resurf.		Capital Outlay	920-45300-500	10 yr useful life	2025	2017	$ 10,000										$ 16,529										$ 22,214
PRC	Academy Park - Tennis Court Recon.		Capital Outlay	920-45300-500	40 yr useful life	2057	2017	$ 40,000																				
PRC	Academy Park - Concrete Edging		Capital Outlay	920-45300-500	40 yr useful life	2057	2017	$ 13,000																				
PRC	Bluebird Park - Playground Equipment		Capital Outlay	920-45300-500	20 yr useful life	2034	2019	$ 114,800										$ 184,220										
PRC	Bluebird Park - Playground Equipment - Clifford		Capital Outlay	920-45300-500	20 yr useful life	2025	2004	$ 24,600																				$ -
PRC	Bluebird Park - Skatepark Equipment		Capital Outlay	920-45300-500	7 yr useful life	2025	2017	$ 25,000							$ 21,523									$ 26,471				
PRC	Bluebird Park - Pavilion		Capital Outlay	920-45300-500	30 yr useful life	2036	2006	$ 20,000												$ 34,049								
PRC	Bluebird Park - Performance Center		Capital Outlay	920-45300-500	40 yr useful life	2021	N/A	$ 241,000																				
PRC	Bluebird Park - Restrooms		Capital Outlay	920-45300-500	40 yr useful life	2021	N/A	$ 200,000																				
PRC	Bluebird Park - Concrete Edging		Capital Outlay	920-45300-500	40 yr useful life	2044	2004	$ 19,000																				$ 40,975
PRC	Bluebird Park - Basketball Court		Capital Outlay	920-45300-500	20 yr useful life	2024	2004	$ 13,000			$ 15,523																	
PRC	Dog Park - Fencing		Capital Outlay	920-45300-500	30 yr useful life	2049	2019	$ 16,632																				
PRC	Isanti Hills - Playground Equipment		Capital Outlay	920-45300-500	20 yr useful life	DNR	1994	$ 27,550																				
PRC	Isanti Hills - Pavilion		Capital Outlay	920-45300-500	30 yr useful life	2031	2001	$ 10,000							$ 14,685													
PRC	Isanti Hills - Fence		Capital Outlay	920-45300-500	30 yr useful life	DNR	1995	$ 30,000																				
PRC	Isanti Hills - Concrete Edging/Table		Capital Outlay	920-45300-500	40 yr useful life	DNR	2017	$ 21,000																				
PRC	Legacy Park - Equipment		Capital Outlay	920-45300-500	20 yr useful life	2034	2014	$ 3,750										$ 6,018										
PRC	Legacy Park - Lime Aggregate		Capital Outlay	920-45300-500	15 yr useful life	2027	2012	$ 35,000			$ 45,667															$ 71,148		
PRC	Mattson Park - Playground Equipment		Capital Outlay	920-45300-500	20 yr useful life	2027	2007	$ 50,420			$ 65,787																	
PRC	Mattson Park - Pavilion		Capital Outlay	920-45300-500	30 yr useful life	2030	1985	$ 10,000						$ 14,258														
PRC	Mattson Park - Concrete Edging		Capital Outlay	920-45300-500	40 yr useful life	2057	2017	$ 16,500																				
PRC	Mattson Park - Basketball Court		Capital Outlay	920-45300-500	20 yr useful life	2024	2004	$ 13,000			$ 15,523																	
PRC	Mattson Park - Tennis Court Resurf.		Capital Outlay	920-45300-500	10 yr useful life	2028	2018	$ 15,000										$ 27,092										
PRC	Mattson Park - Tennis Court Recon.		Capital Outlay	920-45300-500	40 yr useful life	2044	2004	$ 62,000	$ 78,540																			$ 133,709

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PRC	River Bluff / Community Garden - Equipment		Capital Outlay	920-45300-500	20 yr useful life	2036	2016	$ 8,000												$ 13,619								
PRC	River Bluff / Community Garden - Dock		Capital Outlay	920-45300-500	10 yr useful life	2026	2016	$ 18,994		$ 20,151										$ 27,081								
PRC	River Bluff / Community Garden - Fencing		Capital Outlay	920-45300-500	30 yr useful life	2046	2016	$ 24,000																				
PRC	Riverside Park - Playground Equipment		Capital Outlay	920-45300-500	30 yr useful life	2033	2003	$ 76,365														$ 130,006						
PRC	Rum River Meadows - Equipment		Capital Outlay	920-45300-500	20 yr useful life	2025	2005	$ 85,150	$ 30,455															$ 163,156				
PRC	Rum River Meadows - Irrigation		Capital Outlay	920-45300-500	30 yr useful life	2035	2005	$ 2,890											$ 4,777									
PRC	Rum River Meadows - Concrete Edging		Capital Outlay	920-45300-500	40 yr useful life	2062	2022	$ 3,000																				
PRC	Rum River Meadows - Fencing		Capital Outlay	920-45300-500	30 yr useful life	DNR	N/A	$ 10,000																				
PRC	Unity Ball Field - Bleachers		Capital Outlay	920-45300-500	30 yr useful life	2051	2021	$ 6,500																				
PRC	Unity Ball Field - Equipment		Capital Outlay	920-45300-500	20 yr useful life	2025	1985	$ 4,500						$ 6,416														
PRC	Unity Ball Field - Fencing		Capital Outlay	920-45300-500	30 yr useful life	2025	1985	$ 15,000						$ 21,386														
PRC	Unity Ball Field - Pavillion		Capital Outlay	920-45300-500	30 yr useful life	2031	2001	$ 10,000							$ 14,685													
PRC	Whisper Ridge - Tennis Court Resurf.		Capital Outlay	920-45300-500	10 yr useful life	2021	2001	$ 15,000																				
PRC	Whisper Ridge - Tennis Court Recon.		Capital Outlay	920-45300-500	40 yr useful life	2041	2001	$ 70,000																				
PRC	Whisper Ridge - Fencing		Capital Outlay	920-45300-500	30 yr useful life	2031	2001	$ 20,000							$ 29,371													
PRC	Pickle Ball Courts		Capital Outlay	920-45300-500	30 yr useful life	2027	N/A																					
PRC	Picnic Tables		Capital Outlay	920-45300-500	15 yr useful life	2026	2016	$ 15,370		$ 19,470																$ 30,334		
PRC	Picnic Tables		Capital Outlay	920-45300-500	15 yr useful life	2032	2017	$ 1,650								$ 2,496												
PRC	Picnic Tables		Capital Outlay	920-45300-500	15 yr useful life	2033	2018	$ 4,390								$ 6,640												
PRC	C-I Bike/Walk Trail Contribution		Capital Outlay	920-45300-500	N/A	Annual	Annual	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
PRC	International Water Truck 1993		Capital Outlay	920-45300-500	DNR	N/A	2019																					
PRC	Polaris Ranger Side by Side		Capital Outlay	920-45300-500	DNR	N/A	2006																					
PRC	SmithCo Leaf & Grass Vacuum		Capital Outlay	920-45300-500	30 yr useful life	2034	2004	$ 20,000										$ 32,094										
PRC	Progressive Mower		Capital Outlay	920-45300-500	15 yr useful life	2035	2020	$ 25,000											$ 30,489									
PRC	Kabota Mower		Capital Outlay	920-45300-500	5 yr useful life	2023	2018	$ 21,325	$ 21,325								$ 27,014					$ 31,317					$ 36,305	
PRC	Kabota Mower		Capital Outlay	920-45300-500	5 yr useful life	2023	2018	$ 21,325				$ 24,001					$ 27,824					$ 32,256					$ 37,394	
PRC	Kabota Mower		Capital Outlay	920-45300-500	5 yr useful life	2030	N/A	$ 21,325						$ 25,463					$ 29,519					$ 34,220				
PRC	Landpride Disc		Capital Outlay	920-45300-500	30 yr useful life	2035	2005	$ 3,000											$ 4,959									
PRC	John Deere 3-Point Tiller		Capital Outlay	920-45300-500	15 yr useful life	2032	2017	$ 4,300								$ 6,504												
PRC	Bobcat 3600 UTV		Capital Outlay	920-45300-500	15 yr useful life	2032	2017	$ 18,000								$ 27,227												
PRC	Archery Range - Targets, Signs, Table		Capital Outlay	920-45300-500	N/A	2022	N/A	$ 3,500																				
PRC	Archery Range - Backstop		Capital Outlay	920-45300-500	7 yr useful life	2022	N/A	$ 4,000					$ 3,951								$ 5,005							
PRC	Archery Range - Fencing		Capital Outlay	920-45300-500	30 yr useful life	2022	N/A	$ 10,500																				
	TRANSFER OUT			920-49110-720																								
Department	Revenue		Account Title	Account Number																								
	Property Taxes			920-31000	Property Taxes				$ 401,700	$ 413,800	$ 426,200	$ 439,000	$ 452,200	$ 465,800	$ 479,800	$ 494,200	$ 509,000	$ 524,300	$ 540,000	$ 556,200	$ 572,900	$ 590,100	$ 607,800	$ 626,000	$ 644,800	$ 664,100	$ 684,000	$ 704,500
	Federal Grants			920-33100																								
	State Grants			920-33400																								
	Cable Franchise Fee			920-33621																								
	Gas Franchise Fee			920-33622																								
	Electric Franchise Fee			920-33623																								
	Lease Revenue			920-34115																								
	Special Assessments			920-36100																								
	Interest Earnings			920-36210					$ 7,800	$ 8,700	$ 8,800	$ 4,800	$ 4,000	$ 3,200	$ 2,000	$ 4,600	$ 7,200	$ 6,500	$ 5,900	$ 6,700	$ 7,600	$ 11,800	$ 12,000	$ 10,200	$ 9,200	$ 12,700	$ 16,700	$ 16,000
	Sale of Property			920-39102					$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,001	$ 2,002	$ 2,003	$ 2,004
	Insurance Proceeds			920-39103																								
	Contributions and Donations			920-36230																								
	Refunds & Reimbursements			920-36201																								
	Transfer from General Fund			920-39201																								
	Transfer from Water Fund			920-39203	Transfer In - Water				$ -	$ 8,867	$ 15,538	$ 108,463	$ -	$ 99,799	$ -	$ 11,344	$ 105,353	$ 15,726	$ -	$ -	$ 25,878	$ 21,071	$ 122,077	$ -	$ 13,815	$ -	$ 131,902	$ 1,083,554
	Transfer from Sewer Fund			920-39203	Transfer In - Sewer				$ -	$ 8,867	$ 15,538	$ 108,463	$ -	$ 99,799	$ -	$ 11,344	$ 102,821	$ 15,726	$ -	$ -	$ 25,878	$ 21,071	$ 122,077	$ -	$ 13,815	$ -	$ 131,902	$ 1,502,354
	Transfer from StormWater			920-39203	Transfer In - Storm				$ -	$ 8,867	$ -	$ -	$ -	$ 9,980	$ -	$ 10,588	$ 2,532	$ 15,726	$ -	$ -	$ -	$ -	$ 4,883	$ -	$ 13,815	$ -	$ -	$ 455,354
	Transfer from Other Fund			920-39203																								
	Bond Proceeds			920-39310																								
Reserve Funds	Budgeted Expenditures							Expenditures	$ 303,961	$ 432,909	$ 875,014	$ 736,755	$ 544,594	$ 795,648	$ 225,955	$ 271,539	$ 805,264	$ 637,492	$ 467,667	$ 469,249	$ 223,419	$ 619,236	$ 1,051,492	$ 744,406	$ 338,131	$ 282,024	$ 1,040,127	$ 5,109,775
on	Budgeted Revenues							Revenues	$ 411,500	$ 451,102	$ 468,076	$ 662,726	$ 458,200	$ 680,579	$ 483,800	$ 534,077	$ 728,906	$ 579,978	$ 547,900	$ 564,900	$ 634,257	$ 646,042	$ 870,837	$ 638,200	$ 697,446	$ 678,802	$ 966,508	$ 3,763,767
1/1/2024	1 Year (Over) / Under Budget							1 Year (Over) / Under Budget	$ 107,539	$ 18,194	$ (406,938)	$ (74,029)	$ (86,394)	$ (115,069)	$ 257,845	$ 262,538	$ (76,358)	$ (57,514)	$ 80,233	$ 95,651	$ 410,837	$ 26,806	$ (180,656)	$ (106,206)	$ 359,316	$ 396,778	$ (73,619)	$ (1,346,008)
$ 1,522,278.84	Running Fund (Deficit) / Surplus							Running Fund (Deficit) / Surplus	$ 866,155	$ 884,348	$ 477,410	$ 403,382 w	$ 316,987 w	$ 201,919 w	$ 459,764	$ 722,302	$ 645,944	$ 588,431	$ 668,663	$ 764,314	$ 1,175,151	$ 1,201,957	$ 1,021,302	$ 915,095	$ 1,274,411	$ 1,671,188	$ 1,597,569	$ 251,561

			ACTUAL CASH	
CAPITAL IMPROVEMENT FUND CASH BALANCE :	12/31/2018	$ 558,506.12	12/31/2018	
	12/31/2019	$ 796,376.79	12/31/2019	
	12/31/2020	$ 801,047.99	12/31/2020	
	12/31/2021	$ (163,150.49)	12/31/2021	
	12/31/2022	$ 510,182.48	12/31/2022	
	12/31/2023	$ 1,522,278.84	12/31/2023	
	12/31/2024	$ -	12/31/2024	
	12/31/2025	$ -	12/31/2025	
	12/31/2026	$ -	12/31/2026	
	12/31/2027	$ -	12/31/2027	
	12/31/2028	$ -	12/31/2028	
	12/31/2029	$ -	12/31/2029	
	12/31/2030	$ -		
	12/31/2031	$ -		
	12/31/2032	$ -		
	12/31/2033	$ -		
	12/31/2034	$ -		
	12/31/2035	$ -		
	12/31/2036	$ -		
	12/31/2037	$ -		
	12/31/2038	$ -		
	12/31/2039	$ -		
	12/31/2040	$ -		

City of Isanti
Pavement Management/Street/Construction Funds (Engineered Projects)
Fund 425
Assumed Inflation 4.00%
- Costs double every 24 years

Department	Expense	Estimated Project Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
	Str. Rehab Brookview S. 1-4 Addition	2022																				
	6th Ave Rehabilitation	2020																				
	Main St. Reconstruction	2021																				
	Downtown Parking Improvements - Eagle Park	2021																				
	Heritage Walk Imp. - Hillock Ct. to 3rd Ave NW	2021																				
	Isanti Hills Street Rehabilitation	2025																				
	Railroad Avenue Reconstruction	2026	$ 521,000																			
	E. Dual from Heritage to WTF	2025																				
	Town Edge Rd. SE. Mill/Overlay	2029				$ 637,721																
	South Passage Rehab, Whiskey to Deerhaven	2027		$ 576,043																		
	Pave Elim Lane and Viola Street	2031						$ 269,766														
	Pave Gravel Alleys	2031						$ 371,093														
	Pond Street Reconstruction	2031						$ 223,708														
	Tyler Street SE Reconstruction	**Resident Initiated**					**$ 1,530,000**															
	4th Avenue SW Reconstruction	**Resident Initiated**					**$ 1,690,000**															
	Heritage & E Dual Intersection	2023																				
	Heritage & 8th Ave NE Intersection	**As Warranted**																				
	Heritage & 3rd Ave NW Intersection	**As Warranted**																				
	2026 Isanti County Project Portion		$ 250,000																			
	2028 Isanti County Projecty Portion				$ 150,000																	
	2036-2057 Sealcoat Schedule													$ 415,000					$ 376,000	$ 252,000	$ 69,827	$ 99,203
	2036-2057 Mill and Overlay Schedule												$ 1,190,000	$ 998,000	$ 1,762,000	$ 1,331,000	$ 1,870,000	$ 1,845,000	$ 1,372,000	$ 1,464,000	$ 1,315,000	$ 741,000
	2036-2057 Reclaim & Pave Schedule												$ 676,000	$ 960,000		$ 656,000				$ 1,075,000		$ 730,000
	Railroad Crossings																					
	Town Edge Rd. SE. Utility Imp.	Developer																				
	Pond Street Utility Imp.	Developer																				
	Ped Bridge/Tunnel	Developer																				
	Ped Bridge/Tunnel Collector Trails	Developer																				
	Transit Station Improvements	Funded by Others																				
	W. Frontage Rd. Imp - Golden Way to Heritage	Developer																				
	Wendover / 6th Ave Improvements	Developer																				
	W. Collector Rd. Imp. - Cajima to 301st Ave	Developer																				
	E. Collector Rd. Imp. - 8th Ave to Heritage	Developer																				
	Buckskin Blvd Reconstruction	Feasibility Review																				
	Finance/Engineering/Legal - General																					
Department	Revenue																					
	Property Taxes		$ 425,000	$ 442,000	$ 460,000	$ 478,000	$ 497,000	$ 517,000	$ 538,000	$ 560,000	$ 582,000	$ 605,000	$ 629,000	$ 654,000	$ 680,000	$ 707,000	$ 735,000	$ 764,000	$ 795,000	$ 827,000	$ 860,000	$ 894,000
	State Grants and Aids																					
	MSA St. Maint.																					
	MSA St. Const.		$ 521,000										$ 676,000	$ 960,000		$ 656,000			$ 376,000	$ 1,075,000		$ 1,186,000
	Special Assessments 2036-2057												$ 101,400	$ 144,000	$ -	$ 98,400	$ -	$ -	$ -	$ 161,250	$ -	$ 109,500
	Special Assessments Isanti Hills 2025		$ 15,318	$ 15,318	$ 15,318	$ 15,318	$ 15,318	$ 15,318	$ 15,318	$ 15,318	$ 15,318	$ 15,318										
	Special Assessments Railroad Ave 2026			$ 7,815	$ 7,815	$ 7,815	$ 7,815	$ 7,815	$ 7,815	$ 7,815	$ 7,815	$ 7,815	$ 7,815									
	Special Assessments South Passage 2027				$ 2,880	$ 2,880	$ 2,880	$ 2,880	$ 2,880	$ 2,880	$ 2,880	$ 2,880	$ 2,880	$ 2,880								
	Special Assessments Tyler St SE					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
	Special Assessments 4th Ave SW							$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900	$ 16,900
	Special Assessments Elim, Pond, Alleys								$ 12,969	$ 12,969	$ 12,969	$ 12,969	$ 12,969	$ 12,969	$ 12,969	$ 12,969	$ 12,969	$ 12,969				
	Special Assessments Receivable (Prior Years)		$ 17,290	$ 17,290	$ 17,290	$ 17,290	$ 17,290	$ 17,290	$ 17,290													
	Interest Earnings		$ 2,000	$ 4,000	$ 3,200	$ 12,000	$ 11,200	$ -	$ -	$ -	$ 900	$ 7,300	$ 6,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Contributions and Donations (County LRIP)																					
	Transfer from General Fund																					
	Transfer from Water Fund		$ -	$ -	$ 89,000	$ 20,000	$ 98,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from Sewer Fund		$ -	$ -	$ 275,000	$ -	$ 435,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from Stormwater Fund		$ -	$ -	$ 164,000	$ -	$ 168,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from Liquor Fund																					
	Transfer from Other Fund												$ (291,640)	$ 492,244	$ 506,861	$ 521,917	$ 537,425	$ 553,398	$ 569,850	$ 586,795	$ 604,249	$ 622,226
	Bond Proceeds																					
	Budgeted Expenditures		$ 771,000	$ 576,043	$ 150,000	$ 637,721	$ 3,220,000	$ 864,567	$ -	$ -	$ -	$ -	$ 1,866,000	$ 2,373,000	$ 1,762,000	$ 1,987,000	$ 1,870,000	$ 1,845,000	$ 1,748,000	$ 2,791,000	$ 1,384,827	$ 1,570,203
	Budgeted Revenues		$ 980,607	$ 486,422	$ 1,034,502	$ 553,302	$ 1,252,502	$ 577,202	$ 611,171	$ 615,881	$ 638,781	$ 668,181	$ 1,161,524	$ 2,282,993	$ 1,216,730	$ 2,013,186	$ 1,302,294	$ 1,347,267	$ 1,757,750	$ 2,666,945	$ 1,481,149	$ 2,828,626
	1 Year (Over) / Under Budget		$ 209,607	$ (89,621)	$ 884,502	$ (84,418)	$ (1,967,498)	$ (287,365)	$ 611,171	$ 615,881	$ 638,781	$ 668,181	$ (704,476)	$ (90,007)	$ (545,270)	$ 26,186	$ (567,706)	$ (497,733)	$ 9,750	$ (124,055)	$ 96,322	$ 1,258,423
	Running Fund (Deficit) / Surplus		$ 404,631	$ 315,010	$ 1,199,513	$ 1,115,094	$ (852,403)	$ (1,139,768)	$ (528,597)	$ 87,284	$ 726,065	$ 624,555	$ (79,921)	$ (169,928)	$ (715,199)	$ (689,013)	$ (1,256,720)	$ (1,754,453)	$ (1,744,703)	$ (1,868,758)	$ (1,772,436)	$ (514,013)
			$ 404,630.79																			
	MSA St. Const. Annual Allocation		$ 313,688	$ 326,236	$ 339,285	$ 352,856	$ 366,970	$ 381,649	$ 396,915	$ 412,792	$ 429,304	$ 446,476	$ 464,335	$ 482,908	$ 502,224	$ 522,313	$ 543,206	$ 564,934	$ 587,531	$ 611,032	$ 635,473	$ 660,892
	Year End Deferred Revenue		$ 989,988	$ 663,752	$ 324,467	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 211,665	$ 688,757	$ 186,533	$ 320,220	$ -	$ -	$ -	$ 463,968	$ -	$ 525,108
	Max Allowed Deferred Revenue		$ 1,568,440	$ 1,631,180	$ 1,696,425	$ 1,764,280	$ 1,834,850	$ 1,908,245	$ 1,984,575	$ 2,063,960	$ 2,146,520	$ 2,232,380	$ 2,321,675	$ 2,414,540	$ 2,511,120	$ 2,611,565	$ 2,716,030	$ 2,824,670	$ 2,937,655	$ 3,055,160	$ 3,177,365	$ 3,304,460
			TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

City of Isanti
Pavement Management/Street/Construction Funds (Engineered Projects)
Fund 440
Assumed Inflation 3.00%
- Costs double every 24 years

Department	Expense	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
	2019 Pavement Management																				
	2020 Pavement Management																				
	2021 Pavement Management																				
	2022 Pavement Management																				
	2023 Pavement Management																				
	2024 Pavement Management																				
	2025 Pavement Management																				
	2026 Pavement Management	$ 373,649																			
	2027 Pavement Management		$ 493,476																		
	2028 Pavement Management			$ 461,909																	
	2029 Pavement Management				$ 529,650																
	2030 Pavement Management					$ 733,081															
	2031 Pavement Management						$ 451,083														
	2032 Pavement Management							$ 524,110													
	2033 Pavement Management								$ 588,715												
	2034 Pavement Management									$ 348,912											
	2035 Pavement Management										$ 361,738										
	Transfer to Fund 425											$ (291,640)	$ 492,244	$ 506,861	$ 521,917	$ 537,425	$ 553,398	$ 569,850	$ 586,795	$ 604,249	$ 622,226
Department	Revenue																				
	Gas Franchise Fee	$ 158,292	$ 163,041	$ 167,932	$ 172,970	$ 178,159	$ 183,504	$ 189,009	$ 194,679	$ 200,519	$ 206,535	$ 212,731	$ 219,113	$ 225,686	$ 232,457	$ 239,431	$ 246,614	$ 254,012	$ 261,632	$ 269,481	$ 277,565
	Electric Franchise Fee	$ 193,704	$ 199,515	$ 205,500	$ 211,665	$ 218,015	$ 224,555	$ 231,292	$ 238,231	$ 245,378	$ 252,739	$ 260,321	$ 268,131	$ 276,175	$ 284,460	$ 292,994	$ 301,784	$ 310,838	$ 320,163	$ 329,768	$ 339,661
	State Grants & Aids																				
	Interest Earnings	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Budgeted Expenditures	$ 373,649	$ 493,476	$ 461,909	$ 529,650	$ 733,081	$ 451,083	$ 524,110	$ 588,715	$ 348,912	$ 361,738	$ (291,640)	$ 492,244	$ 506,861	$ 521,917	$ 537,425	$ 553,398	$ 569,850	$ 586,795	$ 604,249	$ 622,226
	Budgeted Revenues	$ 356,996	$ 367,556	$ 378,432	$ 389,635	$ 401,174	$ 413,059	$ 425,301	$ 437,910	$ 450,897	$ 464,274	$ 478,052	$ 492,244	$ 506,861	$ 521,917	$ 537,425	$ 553,398	$ 569,850	$ 586,795	$ 604,249	$ 622,226
	1 Year (Over) / Under Budget	$ (16,653)	$ (125,920)	$ (83,477)	$ (140,015)	$ (331,907)	$ (38,024)	$ (98,809)	$ (150,805)	$ 101,985	$ 102,536	$ 769,692	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Running Fund (Deficit) / Surplus	$ (5,257)	$ (131,176)	$ (214,653)	$ (354,668)	$ (686,575)	$ (724,599)	$ (823,408)	$ (974,213)	$ (872,228)	$ (769,692)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Isanti
Capital Maintenance/Replacement Fund
Fund 601
Assumed Inflation 3.00%
- Costs double every 24 years
Revenues Assumption 4.5% - 3.0% inflation and 1.5% population growth

Department	Expense	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Water	Computing/Technology Devices	5 yr		Ongoing	$ 1,319	$ 1,881	$ 1,292	$ 8,403	$ 457	$ 2,705	$ 1,575	$ 2,246	$ 1,542	$ 10,033	$ 545	$ 3,230	$ 1,880	$ 2,682	$ 1,842	$ 11,980	$ 651	$ 3,857	$ 2,245	$ -
	Well House No. 1 Well Pump No. 1	30 yr	2053	2023																				
	Well House No. 1 Flow Meter	20 yr	2043	2023																		$ 10,350		
	Well House No. 1 Dehumidifier	20 yr	2037	2017												$ 2,630								
	Well House No. 1 Air Conditioner	15 yr	2026	2011	$ 1,901															$ 2,962				
	Well House No. 1 Unit Heater	20 yr	2031	2011						$ 1,469														
	Well House No. 1 VFD	20 yr	2043	2023																		$ 14,953		
	Well House No. 2 Well Pump No. 2	30 yr	2051	2021																				
	Well House No. 2 Flow Meter	20 yr	2043	2023																		$ 10,353		
	Well House No. 2 Unit Heater	20 yr	2043	2017												$ 1,755								
	Well House No. 2 VFD	15 yr	2038	2023													$ 12,898							
	Well House No. 2 Dehumidifier	20 yr	2028	2008			$ 2,020																	
	Well House No. 3 Well Pump No. 3	30 yr	2053	2023																				
	Well House No. 3 Flow Meter	20 yr	2043	2023																		$ 11,740		
	Well House No. 3 Dehumidifier	20 yr	2028	2008			$ 2,020																	
	Well House No. 3 Unit Heater	20 yr	2043	2023																		$ 2,095		
	Well House No. 3 Air Conditioning	15 yr	2023	2008													$ 2,711							
	Well House No. 3 VFD	15 yr	2023	2008													$ 12,899							
	Well House No. 3 Exhaust Fan	20 yr	2043	2023																		$ 2,710		
	Tank Room Influent Flow Meter - PIN-FMM	15 yr	2038	2023													$ 13,539							
	Tank Room Backwash Reclaim Flow Meter - PWR-FMM	15 yr	2038	2023													$ 6,325							
	Tank Room Backwash Supply Flow Meter - BWD - FMM	15 yr	2038	2023													$ 9,036							
	Tank Room Filter Tank A	35 yr	2043	2008																		$ 1,884,400		
	Tank Room Filter Tank B	35 yr	2043	2008																		$ 1,884,400		
	Tank Room Filter Tank C	35 yr	2043	2008																		$ 1,884,400		
	Tank Room Filter Tank D	35 yr	2043	2008																		$ 1,884,400		
	Tank RoomRadiant Heater No. 1	20 yr	2030	2008					$ 4,776															
	Tank RoomRadiant Heater No. 2	20 yr	2030	2008					$ 4,776															
	Tank RoomRadiant Heater No. 3	20 yr	2030	2008					$ 4,776															
	Tank Room Radiant Heater No. 4	20 yr	2030	2008					$ 4,776															
	Tank Room Dehumidifier No. 1	20 yr	2043	2023																		$ 5,420		
	Tank Room Dehumidifier No. 2	20 yr	2043	2023																		$ 5,420		
	Tank Room Dehumidifier No. 3	20 yr	2025	2008																				$ 6,660
	Tank Room Dehumidifier No. 4	20 yr	2025	2008																				$ 6,660
	Tank Room Valve Seliniods x24	15 yr	2038	2023													$ 22,944							
	Tank Room Filter Influent Valves - 3 per tank	20 yr	2028	2008			$ 6,050																	
	Tank Room Filter Air Release Valves - 1 per tank	20 yr	2028	2008			$ 4,030																	
	Tank Room Filter Effluent Valves - 1 per tank	20 yr	2028	2008			$ 6,050																	
	Tank Room Backwash Supply Valves - 1 per tank	20 yr	2028	2008			$ 6,050																	
	Backwash Recycle Pump	25 yr	2033	2008								$ 29,360												
	Tank Room Backwash Drain Valves - 3 per tank	20 yr	2028	2008			$ 9,070																	
	Tank Room Air Wash Valves - 3 per tank	20 yr	2028	2008			$ 24,190																	
	Tank Room Plant Bypass Valve	35 yr	2043	2008																		$ 16,750		
	Tank Room High Pressure Relief Valves	35 yr	2043	2008																		$ 16,750		
	Water PlantBackwash Recycle Basin	50 yr	2058	2008																				
	Tank Room Positive Displacement Backwash Blower	20 yr	2028	2008			$ 33,600																	
	Chlorine Generation Room Mixed Oxidant System	15 yr	2033	2018															$ 239,510					
	Chlorine Generation Room Hypochlorite Tank No. 1	20 yr	2028	2008			$ 8,060																	
	Chlorine Generation Room Hypochlorite Tank No. 2	20 yr	2028	2008			$ 8,060																	
	Chlorine Generation Room Water Softeners	15 yr	2023	2008								$ 9,348												
	Chlorine Generation Room Hypochlorite Feed Pump No. 1	15 yr	2039	2024														$ 15,350						
	Chlorine Generation Room Hypochlorite Feed Pump No. 2	15 yr	2039	2024														$ 15,350						
	Chlorine Generation Room - Tank Room Cl2 PVC Piping	15 yr	2038	2023													$ 9,040							
	Chemical Feed Room Permanganate Pump No. 1	25 yr	2033	2008								$ 9,350												
	Chemical Feed Room Permanganate Tank	20 yr	2028	2008			$ 8,060																	
	Chemical Feed Room Permanganate Scale No. 1	20 yr	2028	2008			$ 8,060																	
	Chemical Feed Room Permanganate Scale No. 2	20 yr	2028	2008			$ 8,060																	

City of Isanti
Capital Maintenance/Replacement Fund
Fund 601
Assumed Inflation 3.00%
- Costs double every 24 years
Revenues Assumption 4.5% - 3.0% inflation and 1.5% population growth

Department	Expense	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
	Chemical Feed Room Orthophosphate Tank	20 yr	2028	2008			$ 1,610																	
	Chemical Feed Room Orthophosphate Pump No. 1	20 yr	2028	2008			$ 8,060																	
	Chemical Feed Room Orthophosphate Scale	20 yr	2028	2008			$ 4,030																	
	Chemical Feed Room Fluoride Tank	25 yr	2032	2008							$ 3,030													
	Chemical Feed Room Fluoride Pump No. 1	25 yr	2032	2008							$ 9,080													
	Chemical Feed Room Fluoride Pump No. 2	25 yr	2032	2008							$ 9,080													
	Chemical Feed Room Fluoride Scale	25 yr	2032	2008							$ 5,290													
	Reclaim Area Sludge Pump	20 yr	2028	2008			$ 5,380																	
	Mechanical Room Air Compressors	25 yr	2033	2008								$ 7,790												
	Mechanical Room Water Heater	15 yr	2037	2022												$ 17,910								
	Brine Area Salt Silo No. 1	30 yr	2025	2008																				
	Brine Area Salt Silo No. 2	30 yr	2038	2008															$ 176,520					
	Water Treatment Plant Cummins Diesel Generator	30 yr	2038	2008													$ 270,920							
	Water Tower Recirculation Mixer No. 1	15 yr	2038	2023													$ 36,130							
	New Water Tower No. 2	50 yr	2034	N/A									$ 8,063,498											
	Water Tower Land Acquisition	N/A	2025	N/A	$ 196,960																			
	Water Tower Coating	7-20 yr	2030	2023					$ 245,975													$ 1,462,950		
	Hach SL1000 - Portable Parallel Analyzer	20 yr	2025	2008							$ 6,587							$ 8,101						
	Hach DR900 - Multiparameter Colorimeter	10 yr	2027	N/A		$ 2,467										$ 3,316								
XX	Backup Cl2 System (Azone)	20 yr	2035	2015										$ 55,370										
	CL17 Free Cl2 Analyzer	15 yr	2032	2018							$ 6,050													
	CL17 Free Cl2 Analyzer (Pink Water Alarm)	15 yr	2025	2008	$ 7,200														$ -					
	Rebuild Filter 1 Underdrain	20 yr	2028	2008			$ 403,170																	
	Rebuild Filter 2 Underdrain	20 yr	2028	2008			$ 403,170																	
	Rebuild Filter 3 Underdrain	20 yr	2028	2008			$ 403,170																	
	Rebuild Filter 4 Underdrain	20 yr	2028	2008			$ 403,170																	
	Well 1 Generator	30 yr	2050	2020																				
	Fixed Network Meter Infrastructure	10 yr	2041	2021																$ 131,513				
	Fixed Network Meter Replacement	20 yr	2041	2021																$ 1,753,506				
	SCADA Updgrades	6 yr	2026	2020	$ 15,000																			
	Well No. 4		2025	N/A															$ 16,078					$ 17,137
	3rd Ave Utility Extension (Railview North)		2023	N/A																				
	Well No. 5		2048	N/A																				
	Well No. 6		2064	N/A																				
	WTP No. 2		2064	N/A																				
	Water Tower No. 3		2076	N/A																				
	Transfer Out for Engineered Projects	N/A		Ongoing		$ -	$ 89,000	$ 20,000	$ 98,000															
	Contribution to General Fund (920) Capital Purchases	N/A		Ongoing	$ -	$ 8,867	$ 15,538	$ 108,463	$ -	$ 99,799	$ -	$ 11,344	$ 105,353	$ 15,726	$ -	$ -	$ 25,878	$ 21,071	$ 122,077	$ -	$ 13,815	$ -	$ 131,902	$ 1,083,554
	Contribution to Liquor Fund (609) Capital Purchases																							
	Contribution to Sewer Fund (602) Capital Purchases	N/A		Ongoing	$ -	$ -	$ -	$ -	$ 189,161	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -				
Department	Revenue																							
	Grants and Aids																							
	Debt Proceeds												5,500,000									5,500,000		
	Non-Operating Revenue				$ 418,760	$ 437,600	$ 457,290	$ 477,870	$ 499,370	$ 521,840	$ 545,320	$ 569,860	$ 595,500	$ 622,300	$ 650,300	$ 679,560	$ 710,140	$ 742,100	$ 775,490	$ 810,390	$ 846,860	$ 884,970	$ 924,790	$ 966,410
Anticipated Reserve Funds on	Budgeted Expenditures				$ 222,380	$ 13,216	$ 1,870,970	$ 136,866	$ 552,697	$ 103,974	$ 40,692	$ 69,438	$ 8,170,394	$ 81,129	$ 545	$ 28,841	$ 424,201	$ 62,554	$ 556,026	$ 1,899,961	$ 14,466	$ 9,100,948	$ 134,148	$ 1,114,011
	Budgeted Revenues				$ 585,366	$ 538,628	$ 677,756	$ 477,870	$ 499,370	$ 521,840	$ 545,320	$ 569,860	$ 6,095,500	$ 622,300	$ 650,300	$ 679,560	$ 710,140	$ 742,100	$ 775,490	$ 810,390	$ 846,860	$ 6,384,970	$ 924,790	$ 966,410
1/1/2024	1 Year (Over) / Under Budget				$ 362,986	$ 525,412	$ (1,193,214)	$ 341,004	$ (53,327)	$ 417,866	$ 504,628	$ 500,422	$ (2,074,894)	$ 541,171	$ 649,755	$ 650,719	$ 285,939	$ 679,546	$ 219,464	$ (1,089,571)	$ 832,394	$ (2,715,978)	$ 790,642	$ (147,601)
$ 1,737,152	Running Fund (Deficit) / Surplus				$ 549,984	$ 1,075,397	$ (117,817)	$ 223,187	$ 169,860	$ 587,725	$ 1,092,353	$ 1,592,775	$ (482,118)	$ 59,052	$ 708,807	$ 1,359,526	$ 1,645,465	$ 2,325,011	$ 2,544,474	$ 1,454,903	$ 2,287,297	$ (428,681)	$ 361,961	$ 214,360

City of Isanti
Capital Maintenance/Replacement Fund
Fund 602
Assumed Inflatio 3.00%
- Costs double every 24 years

Department	Expense	Allocation	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	Estimated Purchase or Replacement Cost in Base Year	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Sewer	Computing/Technology Devices		5 yr		Ongoing		$ 1,319	$ 1,881	$ 1,292	$ 8,403	$ 457	$ 2,705	$ 1,575	$ 2,246	$ 1,542	$ 10,033	$ 545	$ 3,230	$ 1,880	$ 2,682	$ 1,842	$ 11,980	$ 651	$ 3,857	$ 2,245	$ -
	Pretreatment Fine Screen 1 - Enviro-Care		20 yr	2037	2017	$ 100,000												$ 170,240								
	Pretreatment Fine Screen 2 - Enviro-Care		20 yr	2037	2017	$ 100,000												$ 170,240								
	Pretreatment Parshall Flume		60 yr	2077	2017	$ 20,000																				
	Pretreatment Grit Classifier		20 yr	2037	2017	$ 40,000												$ 68,100								
	Pretreatment Grit Separator / Chamber		20 yr	2037	2017	$ 25,000												$ 42,560								
	Pretreatment Grit Pump		5 yr	2029	2024	$ 25,000				$ 28,982					$ 33,598					$ 38,949					$ 45,153	
	Pretreatment Exhaust Fan		20 yr	2037	2017	$ 2,500												$ 4,260								
	Pretreatment Forcemain from Pretreatment to Pond Structure		60 yr	2077	2017																					
	Pretreatment Forcemain from Lift Station to WWTP		40 yr	2036	1996	$ 1,200,000											$ 1,983,420									
	Pretreatment Automatic Sampler		30 yr	2047	2017	$ 15,000																				
	Pretreatment LEL & H2S Monitor		20 yr	2037	2017	$ 2,500												$ 4,260								
	Pretreatment Unit Heater (Qty 6)		7 yr	2024	2017	$ 2,000												$ 3,400								
	Pretreatment Gas Fired Heater		20 yr	2037	2017	$ 1,000												$ 1,700								
	Pretreatment Centrifugal Fans		20 yr	2037	2017	$ 1,000												$ 1,700								
	Pretreatment Split AC Unit		20 yr	2037	2017	$ 2,000												$ 3,400								
	Pretreatment Exhaust Fan		20 yr	2037	2017	$ 1,000												$ 1,700								
	Pretreatment Make Air Unit		20 yr	2037	2017	$ 15,000												$ 25,540								
	Pretreatment Electrical Panel Room Heater		20 yr	2037	2017	$ 1,000												$ 1,700								
	Pretreatment Sump Pump		20 yr	2037	2017	$ 2,500												$ 4,260								
	Pretreatment Flow Meters (Qty 2)		20 yr	2037	2017	$ 1,500												$ 2,550								
	Pretreatment Flow Transducers (Qty 2)		20 yr	2037	2017	$ 1,500												$ 2,550								
	Aerated Ponds Wastewater Splitter Structure		60 yr	2077	2017																					
	Aerated Ponds Aerated Pond No. 1		60 yr	2056	1996																					
	Aerated Ponds Aerated Pond No. 2		60 yr	2056	1996																					
	Aerated Ponds Aerated Pond No. 3		60 yr	2056	1996																					
	Aerated Ponds Aerated Pond No. 4		60 yr	2056	1996																					
	Aerated Ponds Aerated Pond No. 5		60 yr	2056	1996																					
	Aerated Ponds Aerated Pond No. 6		60 yr	2056	1996																					
	Aerated Ponds Air Piping in the Aerated Ponds		15 yr	2038	2023	$ 20,000																				
	Aerated Ponds Control Structures		40 yr	2036	1996												$ -									
	Treatment Building Clarifier Splitter Box		20 yr	2030	1996						$ -															
	Treatment Building Solids Contact Clarifier No. 1		40 yr	2036	1996												$ -									
	Treatment Building Solids Contact Clarifier No. 2		40 yr	2036	1996												$ -									
	Treatment Building Solids Contact Clarifier No. 1 Mixer		20 yr	2030	1996	$ 18,750					$ 26,000															
	Treatment Building Solids Contact Clarifier No. 2 Mixer		20 yr	2030	1996	$ 18,750					$ 26,000															
	Treatment Building Solids Contact Clarifier No. 1 Scraper		20 yr	2030	1996	$ 18,750					$ 26,000															
	Treatment Building Solids Contact Clarifier No. 2 Scraper		20 yr	2030	1996	$ 18,750					$ 26,000															
	Treatment Building Solids Contact Clarifier No. 1 Aluminum Dome		40 yr	2036	1996												$ -									
	Treatment Building Solids Contact Clarifier No. 2 Aluminum Dome		40 yr	2036	1996												$ -									
	Treatment Building Unit Heater x 2	2020	15 yr	2020	1996	$ 1,000																				
	Treatment Building Clarifier Sludge Piping and Valves		20 yr	2030	1996	$ 10,000					$ 13,800															
	Treatment Building Clarifier Effluent Piping and Valves		20 yr	2030	1996	$ 10,000					$ 13,800															
	Treatment Building Backwash Piping and Valves		20 yr	2030	1996						$ -															
	Treatment Building Filter Air Piping		20 yr	2040	2020																$ 37,206					
	Treatment Building Filter Effluent Piping		20 yr	2030	1996						$ -															
	Treatment Building Filter Underdrain No. 1		20 yr	2040	2020																					
	Treatment Building Filter Underdrain No. 2		20 yr	2040	2020																					

City of Isanti
Capital Maintenance/Replacement Fund
Fund 602
Assumed Inflatio 3.00%
- Costs double every 24 years

Department	Expense	Allocation	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	Estimated Purchase or Replacement Cost in Base Year	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
	Treatment Building Filter No. 1		10 yr	2030	2017						$ -															
	Treatment Building Filter No. 2		10 yr	2030	2017						$ -															
	Treatment Building Filter Room Unit Heater No. 1		15 yr	2035	2020	$ 1,000																				
	Treatment Building Filter Room Unit Heater No. 2		15 yr	2035	2020	$ 1,000																				
	Treatment Building Backwash Supply Pump No. 1		10 yr	2030	2020	$ 15,000																				
	Treatment Building Backwash Supply Pump No. 2		10 yr	2028	2018	$ 15,000			$ 19,570										$ 26,300							
	Treatment Building Backwash Waste Pump No. 1		10 yr	2026	2016	$ 20,000	$ 24,600										$ 33,060									
	Treatment Building Backwash Waste Pump No. 2		10 yr	2026	2016	$ 20,000	$ 24,600										$ 33,060									
	Treatment Building Sludge Return Pump No. 1		10 yr	2028	2018	$ 15,000			$ 19,570										$ 26,300							
	Treatment Building Sludge Return Pump No. 2		10 yr	2028	2018	$ 15,000			$ 19,570										$ 26,300							
	Clearwell Tank Backwash Overflow		40 yr	2036	1996												$ -									
	Clearwell Tank Clearwell		40 yr	2036	1996												$ -									
	Treatment Building Dehumidifier		15 yr	2020	2008	$ 2,500																				
	Treatment Building Sampler Room Sampler - Influent		20 yr	2036	2016												$ -									
	Treatment Building Sampler Room Electric Wall Heater	2020	15 yr	2020	1996	$ 2,000																				
	Treatment Building Sampler Room Water Heater		15 yr	2020	1996	$ 1,000																				
	Treatment Building Office Unit Heater No. 1		15 yr	2020	1996	$ 2,500																				
	Treatment Building Office Unit Heater No. 2		15 yr	2020	1996	$ 2,500																				
	Treatment Building Office MCC Equipment		20 yr	2030	1996						$ -															
	Lighting Transformer		20 yr	2030	1996						$ -															
	Treatment Building Garage Air Compressor		10 yr	2026	1996	$ 5,000	$ 6,100																			
	Treatment Building Garage Generator		30 yr	2038	2008														$ -							
	SCADA		10 yr	2029	2019	$ 55,000				$ 73,900										$ 99,300						
	Disinfection Building Trojan UV System		30 yr	2054	2023	$ 130,000																				
	Disinfection Building Unit Heater	2020	15 yr	2020	1996	$ 1,500																				
	Disinfection Building Effluent Flow Meter		30 yr	2054	2023	$ 11,000																				
	Disinfection Bulding Effluent Flow Meter Digital Readout		10 yr	2030	2020	$ 8,800					$ 11,800															
	Blower Building Blower No. 1 - Air Wash Blower		20 yr	2037	2017													$ -								
	Blower Building Blower No. 2		20 yr	2037	2017													$ -								
	Blower Building Blower No. 3		20 yr	2037	2017													$ -								
	Blower Building Blower No. 4		20 yr	2037	2017													$ -								
	Blower Building Blower Valves		50 yr	2067	2017																					
	Blower Building Unit Heater		15 yr	2020	1996	$ 15,000																				
	Blower Building Blower Piping to Ponds		40 yr	2036	1996	$ 150,000																				
	Chemical Feed Room Ferric Chloride Tank		30 yr	2026	1996	$ 12,000					$ 14,800															
	Chemical Feed Room Alum Tank		30 yr	2026	1996	$ 11,000					$ 13,500															
	Chemical Feed Room Unit Heater	2020	15 yr	2020	1996	$ 5,000																				
	Effluent Manhole Effluent Sampler Pump No. 1		40 yr	2036	1996												$ -									
	Main Lift Station Pump No. 1		12 yr	2022	2017	$ 26,540									$ 38,975											
	Main Lift Station Pump No. 2		12 yr	2022	2017	$ 26,540									$ 38,975											
	Main Lift Station Genset		30 yr	2053	2023	$ 40,000																				
	Force Main/ 8th Ave Air Release Valves (Qty 4)		15 yr	2022	2013	$ 5,000									$ 7,343											
	Force Main/ 8th Ave Air Release Valves (Qty 6)		15 yr	2022	2013	$ 7,500									$ 11,014											
	Force Main/ Main Lift Air Release Valves (Qty 4)		15 yr	2022	2015	$ 5,000									$ 7,343											
	Force Main/ Subway Lift Air Release Valves (Qty 6)		15 yr	2022	N/A	$ 7,500									$ 11,014											
	BMX Lift Station Air Release Valves (Qty 2)		15 yr	2022	N/A	$ 2,500									$ 3,671											
	Rum River LS Pump 1		12 yr	2022	2006	$ 12,660									$ 18,592											
	Rum River LS Pump 2		12 yr	2022	2006	$ 12,660									$ 18,592											

City of Isanti
Capital Maintenance/Replacement Fund
Fund 602
Assumed Inflatio 3.00%
- Costs double every 24 years

Department	Expense	Allocation	Useful life for the purposes of this document only	Estimated Project Year	Last Actual Replacement Year	Estimated Purchase or Replacement Cost in Base Year	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
	Arabian LS Pump 1		12 yr	2022	1999	$ 12,660									$ 18,592											
	Arabian LS Pump 2		12 yr	2022	1999	$ 12,660									$ 18,592											
	East Dual LS Pump 1		12 yr	2022	2002	$ 12,660									$ 18,592											
	East Dual LS Pump 2		12 yr	2022	2002	$ 12,660									$ 18,592											
	BMX LS Pump 1		12 yr	2022	2015	$ 7,560									$ 11,102											
	BMX LS Pump 2		12 yr	2022	2015	$ 7,560									$ 11,102											
	Carlson LS Pump 1		12 yr	2022	2007	$ 7,560									$ 11,102											
	Carlson LS Pump 2		12 yr	2022	2007	$ 7,560									$ 11,102											
	Unity LS Pump 1		12 yr	2022	2016	$ 7,750									$ 11,381											
	Unity LS Pump 2		12 yr	2022	2016	$ 7,750									$ 11,381											
	Deer Haven LS Pump 1		12 yr	2022	2003	$ 7,750									$ 11,381											
	Deer Haven LS Pump 2		12 yr	2022	2005	$ 7,750									$ 11,381											
	8th Ave LS Pump 1		12 yr	2033	2021	$ 11,100									$ 13,160											
	8th Ave LS Pump 2		12 yr	2033	2021	$ 11,100									$ 13,160											
	Subway LS Pump 1		12 yr	2022	2011	$ 7,640									$ 11,220											
	Subway LS Pump 2		12 yr	2022	2011	$ 7,640									$ 11,220											
	Rum River LS Genset		30 yr	2020	N/A	$ 24,000															$ 44,600					
	Arabian LS Genset		30 yr	2020	N/A	$ 24,000															$ 44,600					
	East Dual LS Genset		30 yr	2020	N/A	$ 25,000															$ 46,500					
	8th Ave LS Genset		30 yr	2020	N/A	$ 33,000															$ 61,400					
	BMX LS Genset		30 yr	2020	N/A	$ 24,000															$ 44,600					
	Subway LS Genset		30 yr	2020	N/A	$ 32,000															$ 59,500					
	Unity LS Genset		30 yr	2020	N/A	$ 24,000															$ 44,600					
	Deer Haven LS Genset		30 yr	2020	N/A	$ 24,000															$ 44,600					
	Ponds Sludge Removal			2026	N/A		$ -																			
	Mobile Kenworth Vactor Truck	W / S / Stm	15 yr	2030	2015	$ 410,000						$ 567,540														
	Skid Tank, Top Pump																									
	Mechanical Plant		60 yr	2040	N/A	$ 23,000,000															$ 23,000,000					
	SCADA Upgrades		6 yr	2026	2020		$ 15,000																			
	Transfer Pump (Used)		10 yr	2022	N/A	$ 20,000																				
	3rd Ave Utility Extension (Railview North)		yr	0	2018	$ -																				
			yr	0	2019	$ -																				
			yr	0	2020	$ -																				
	Contribution to Liquor Fund (609) Capital Purchases																									
	Transfer Out for Engineered Projects		N/A		Ongoing				$ 275,000		$ 435,000															
	Contribution to General Fund (920) Capital Purchases		N/A		Ongoing		$ -	$ 8,867	$ 15,538	$ 108,463	$ -	$ 99,799	$ -	$ 11,344	$ 102,821	$ 15,726	$ -	$ -	$ 25,878	$ 21,071	$ 122,077	$ -	$ 13,815	$ -	$ 131,902	
Department	Revenue																									
																					$ 7,000,000					
																					$ 8,000,000					
							$ 504,150	$ 517,041	$ 530,159	$ 629,260	$ 480,537	$ 765,515	$ 788,480	$ 812,130	$ 836,490	$ 861,580	$ 887,430	$ 914,050	$ 941,470	$ 969,710	$ 998,800	$ 1,028,760	$ 1,059,620	$ 1,091,410	$ 1,124,150	$ 1,157,870
											$ 189,161															
											$ 94,581															
Reserve Funds on 1/1/2019	Budgeted Expenditures					Budgeted Expenditures	$ 71,619	$ 10,748	$ 350,540	$ 219,748	$ 1,174,697	$ 102,505	$ 1,575	$ 13,590	$ 506,538	$ 25,759	$ 2,050,085	$ 511,390	$ 106,659	$ 162,002	$ 23,551,524	$ 11,980	$ 14,466	$ 3,857	$ 179,300	$ -
	Budgeted Revenues					Budgeted Revenues	$ 504,150	$ 517,041	$ 530,159	$ 629,260	$ 764,279	$ 765,515	$ 765,454	$ 763,982	$ 760,973	$ 756,293	$ 749,799	$ 741,339	$ 730,750	$ 717,859	$ 15,268,982	$ (182,579)	$ (203,533)	$ (227,604)	$ (255,029)	$ 1,157,870
	1 Year (Over) / Under Budget					1 Year (Over) / Under Budget	$ 432,531	$ 506,293	$ 179,619	$ 409,512	$ (410,418)	$ 663,010	$ 763,879	$ 750,392	$ 254,435	$ 730,534	$ (1,300,286)	$ 229,949	$ 624,091	$ 555,857	$ (8,282,542)	$ (194,559)	$ (217,999)	$ (231,461)	$ (434,329)	$ 1,157,870
#N/A	Running Fund (Deficit) / Surplus					Running Fund (Deficit) / Surplus	$ 5,582,065	$ 6,088,357	$ 6,267,977	$ 6,677,489	$ 6,267,071	$ 6,930,081	$ 7,693,960	$ 8,444,352	$ 8,698,787	$ 9,429,321	$ 8,129,035	$ 8,358,983	$ 8,983,075	$ 9,538,931	$ 1,256,389	$ 1,061,830	$ 843,830	$ 612,369	$ 178,040	$ 1,335,910

City of Isanti
Capital Maintenance/Replacement Fund
Fund 603
Assumed Inflation 3.00%
- Costs double every 24 years

Department	Expense	Estimated Project Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Stormwater	Computing/Technology Devices		$ 1,319	$ 1,881	$ 1,292	$ 8,403	$ 457	$ 1,059	$ 1,575	$ 2,246	$ 1,542	$ 10,033	$ 545	$ 1,264	$ 1,880	$ 2,682	$ 1,842	$ 11,980	$ 651	$ 1,509	$ 2,245	$ -
Stormwater	2015 Bobcat 72" Brush Cutter	2030					$ 6,921															$ 10,783
Stormwater	2015 Bobcat CID Swing Brush Cutter	2030					$ 9,690															$ 15,096
Stormwater	2012 Elgin Pelican Sweeper	2032							$ 198,252										$ 308,870			
Stormwater	Infrastructure Maintenance	2022																				
Stormwater	Infrastructure Maintenance	2023																				
Stormwater	Infrastructure Maintenance	2025																				
Stormwater	Infrastructure Maintenance	2026	$ 11,941																			
Stormwater	Infrastructure Maintenance	2027		$ 12,299																		
Stormwater	Infrastructure Maintenance	2028			$ 12,668																	
Stormwater	Infrastructure Maintenance	2029				$ 13,048																
Stormwater	Infrastructure Maintenance	2030					$ 13,439															
Stormwater	Infrastructure Maintenance	2031						$ 13,842														
Stormwater	Infrastructure Maintenance	2032							$ 14,258													
Stormwater	Infrastructure Maintenance	2033								$ 14,685												
Stormwater	Infrastructure Maintenance	2034									$ 15,126											
Stormwater	Infrastructure Maintenance	2035										$ 15,580										
Stormwater	Infrastructure Maintenance	2036											$ 16,047									
Stormwater	Infrastructure Maintenance	2037												$ 16,528								
Stormwater	Infrastructure Maintenance	2038													$ 17,024							
Stormwater	Infrastructure Maintenance	2039														$ 17,535						
Stormwater	Infrastructure Maintenance	2040															$ 18,061					
Stormwater	Infrastructure Maintenance	2041																$ 18,603				
Stormwater	Infrastructure Maintenance	2042																	$ 19,161			
Stormwater	Infrastructure Maintenance	2043																		$ 19,736		
Stormwater	Infrastructure Maintenance	2044																			$ 20,328	
Stormwater	Infrastructure Maintenance	2045																				$ 20,938
Stormwater	Infrastructure Maintenance	2046																				
Stormwater	Infrastructure Maintenance	2047																				
Stormwater	Infrastructure Maintenance	2048																				
Stormwater	Infrastructure Maintenance	2049																				
Stormwater	Infrastructure Maintenance	2050																				
Stormwater	Infrastructure Maintenance	2051																				
Stormwater	Infrastructure Maintenance	2052																				
Stormwater	Infrastructure Maintenance	2053																				
Stormwater	Infrastructure Maintenance	2054																				
Stormwater	Infrastructure Maintenance	2055																				
Stormwater	Infrastructure Maintenance	2056																				
Stormwater	Infrastructure Maintenance	2057																				
	Transfer Out for Engineered Projects			$ -	$ 164,000		$ 168,000															
	Contribution to Liquor Fund (609) Capital Purchases																					
	Contribution to General Fund (920) Capital Purchases		$ -	$ 8,867	$ -	$ -	$ -	$ 9,980	$ -	$ 10,588	$ 2,532	$ 15,726	$ -	$ -	$ -	$ -	$ 4,883	$ -	$ 13,815	$ -	$ -	$ 455,354
	Contribution to Sewer Fund (602) Capital Purchases		$ -	$ -	$ -	$ -	$ 94,581	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Account Title	Revenue																					
State Grants & Aids																						
Special Assessments																						
Interest Earnings																						
Stormwater Sales			$ 89,770	$ 92,460	$ 95,230	$ 98,090	$ 101,030	$ 104,060	$ 107,180	$ 110,400	$ 113,710	$ 117,120	$ 120,630	$ 124,250	$ 127,980	$ 131,820	$ 135,770	$ 139,840	$ 144,040	$ 148,360	$ 152,810	$ 157,390
Transfer from General Fund																						
Transfer from Other Fund																						
Fund Balance Policy Adj																						
Budgeted Expenditures			$ 13,259	$ 23,047	$ 177,960	$ 21,450	$ 293,087	$ 24,881	$ 214,084	$ 27,519	$ 19,200	$ 41,339	$ 16,593	$ 17,793	$ 18,905	$ 20,217	$ 24,786	$ 30,583	$ 342,498	$ 21,245	$ 22,573	$ 502,171
Budgeted Revenues			$ 89,770	$ 92,460	$ 95,230	$ 98,090	$ 101,030	$ 104,060	$ 107,180	$ 110,400	$ 113,710	$ 117,120	$ 120,630	$ 124,250	$ 127,980	$ 131,820	$ 135,770	$ 139,840	$ 144,040	$ 148,360	$ 152,810	$ 157,390
1 Year (Over) / Under Budget			$ 76,511	$ 69,413	$ (82,730)	$ 76,640	$ (192,057)	$ 79,179	$ (106,904)	$ 82,881	$ 94,510	$ 75,781	$ 104,037	$ 106,457	$ 109,075	$ 111,603	$ 110,984	$ 109,257	$ (198,458)	$ 127,115	$ 130,237	$ (344,781)
Running Fund (Deficit) / Surplus			$ 922,848	$ 992,261	$ 909,531	$ 986,171	$ 794,114	$ 873,292	$ 766,388	$ 849,269	$ 943,778	$ 1,019,559	$ 1,123,597	$ 1,230,054	$ 1,339,130	$ 1,450,733	$ 1,561,717	$ 1,670,974	$ 1,472,516	$ 1,599,631	$ 1,729,867	$ 1,385,086

City of Isanti
Capital Maintenance/Replacement Fund
Fund 609
Assumed Inflation 3.00%
- Costs double every 24 years

Department	Expense	Useful life for the purposes of this document only	Estimated Project Year	Proposed 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Liquor	Beer Cave Access Door	25 yr useful life	2046																					
	Beer Cave Automatic Door	10 yr useful life	2025	$ 20,000										$ 14,392										$ 19,341
	Beer Cave Paneling	35 yr useful life	2056																					
	Beer Cave Refrigeration	15 yr useful life	2036												$ 16,638									
	Bituminous (Sealcoat)	8 yr useful life	2029, -37, -55					$ 9,839								$ 12,464								
	Bituminous (Mill & Overlay)	26 yr useful life	2047																					
	Bituminous (Reconstruct)	50 yr useful life	2071																					
	Building HVAC (AC Units)	20 yr useful life	2041																	$ 32,265				
	Building HVAC (Furnaces)	20 yr useful life	2041																	$ 32,265				
	Building HVAC (Air Exchange)	20 yr useful life	2041																	$ 8,768				
	Drop Ceiling Panels	25 yr useful life	2046																					
	Electrical Fixtures	30 yr useful life	2051																					
	Exterior Bench/Garbage	10 yr useful life	2031							$ 2,610														
	Exterior Doors (Auto.)	10 yr useful life	2031							$ 13,048														
	Exterior Doors (Std.)	15 yr useful life	2036												$ 4,538									
	Exterior Lighting (Building)	30 yr useful life	2051																					
	Exterior Lighting (Parking Lot)	30 yr useful life	2051																					
	Exterior Signage	25 yr useful life	2046																					
	Fire Alarm System	20 yr useful life	2041																	$ 4,384				
	Fire Suppression System	20 yr useful life	2041																	$ 80,661				
	Floor Scrubber	10 yr useful life	2031							$ 3,914														
	Front Counter	40 yr useful life	2061																					
	Garbage Enclosure (Gate)	15 yr useful life	2036												$ 3,781									
	Gutters	40 yr useful life	2061																					
	Ice Chests (Interior/Exterior)	10 yr useful life	2031							$ 9,133														
	Ice Maker/Bagger	10 yr useful life	2031							$ 13,048														
	Interior Doors	30 yr useful life	2051																					
	Interior Lighting	30 yr useful life	2051																					
	Interior Paint	25 yr useful life	2046																					
	Loading Dock Railings	30 yr useful life	2051																					
	Loading Dock Self Leveler (Air Bag Lift)	7 yr useful life	2031							$ 5,219														
	Loading Dock Self Leveler (Hinges)	25 yr useful life	2046																					
	Overhead Doors	30 yr useful life	2051																					
	Phone System	7 yr useful life	2028				$ 1,791																	
	Plumbing Fixtures	30 yr useful life	2051																					
	Rail Cooler Access Doors	25 yr useful life	2046																					
	Rail Cooler Doors	15 yr useful life	2036												$ 37,815									
	Rail Cooler Paneling	35 yr useful life	2056																					
	Rail Cooler Refrigeration	15 yr useful life	2036												$ 66,554									
	Roof (Standing Seam Metal)	80 yr useful life	2101																					
	Sales Floor Shelving	25 yr useful life	2046																					
	Security/Camera System	10 yr useful life	2031							$ 26,095														
	Shopping Carts	5 yr useful life	2031							$ 4,023					$ 4,084					$ 4,734				
	Siding	40 yr useful life	2061																					
	Snow Guards (Roof)																							
	Snow Melt Boiler	40 yr useful life	2061																					
	Store Expansion (North End)	N/A	2041																	$ 876,753				
	Television	5 yr useful life	2029					$ 732																
	Windows	40 yr useful life	2061																					
	Dynamic Sign (50%)																							
	POS/Office Computers			$ 8,274	$ 812	$ 2,926	$ 1,292	$ 10,619	$ 2,741	$ 7,528	$ 969	$ 3,494	$ 1,542	$ 12,680	$ 3,273	$ 8,989	$ 1,157	$ 4,172	$ 1,842	$ 15,140	$ 3,908	$ 10,733	$ 1,382	$ -
	New Store		2021																					
Department	Revenue																							
	Sales over Cost			$ 86,800	$ 91,100	$ 95,700	$ 100,500	$ 105,500	$ 110,800	$ 116,300	$ 122,100	$ 128,200	$ 134,600	$ 141,300	$ 148,400	$ 155,800	$ 163,600	$ 171,800	$ 180,400	$ 189,400	$ 198,900	$ 208,800	$ 219,200	$ 230,200
	Bond Proceeds																							
	Transfer from Water Fund	Transfer In - Water		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from Sewer Fund	Transfer In - Sewer		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from StromWater Fund	Transfer In - Storm		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Budgeted Expenditures			$ 28,274	$ 812	$ 2,926	$ 3,083	$ 21,190	$ 2,741	$ 84,618	$ 969	$ 3,494	$ 1,542	$ 27,072	$ 136,683	$ 21,453	$ 1,157	$ 4,172	$ 1,842	$ 1,054,970	$ 3,908	$ 10,733	$ 1,382	$ 19,341
	Budgeted Revenues			$ 86,800	$ 91,100	$ 95,700	$ 100,500	$ 105,500	$ 110,800	$ 116,300	$ 122,100	$ 128,200	$ 134,600	$ 141,300	$ 148,400	$ 155,800	$ 163,600	$ 171,800	$ 180,400	$ 189,400	$ 198,900	$ 208,800	$ 219,200	$ 230,200
	1 Year (Over) / Under Budget			$ 58,526	$ 90,288	$ 92,774	$ 97,417	$ 84,310	$ 108,059	$ 31,682	$ 121,131	$ 124,706	$ 133,058	$ 114,228	$ 11,717	$ 134,347	$ 162,443	$ 167,628	$ 178,558	$ (865,570)	$ 194,992	$ 198,067	$ 217,818	$ 210,859
	Running Fund (Deficit) / Surplus			$ 944,836	$ 1,035,124	$ 1,127,898	$ 1,225,315	$ 1,309,625	$ 1,417,684	$ 1,449,366	$ 1,570,497	$ 1,695,203	$ 1,828,261	$ 1,942,489	$ 1,954,206	$ 2,088,553	$ 2,250,996	$ 2,418,624	$ 2,597,183	$ 1,731,613	$ 1,926,605	$ 2,124,672	$ 2,342,490	$ 2,553,349
	Budgeted Expenses			5,180,929	5,388,166	5,603,693	5,827,840	6,060,954	6,303,392	6,555,528	6,817,749	7,090,459	7,374,077	7,669,040	7,715,802	8,024,434	8,345,411	8,679,228	9,026,397	9,387,453	9,762,951	10,153,469	10,559,608	10,981,992
	Fund Balance			18%	18%	19%	20%	21%	22%	21%	22%	23%	24%	25%	24%	25%	26%	27%	28%	18%	19%	20%	21%	22%

City of Isanti
Technology Maintenance/Replacement Fund
Fund 614
Assumed Inflation **3.00%**
- Costs double every 24 years
Assumed Revenue Growth **-1.50%**

Department	Expense	Useful life for the purposes of this document only	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
UNCERTAIN	OS TRANSFERABLE SUBSCRIPTIONS	N/A																			
ALL	Misc. Software Programs	N/A	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268	1,306	1,345	1,385	1,427	1,470	1,514	1,559	1,606	1,654	1,704	1,755
ALL	Computer Displays/Misc. Components	N/A	515	530	546	562	579	596	614	632	651	671	691	712	733	755	778	801	825	850	876
ALL	Desktop Printers	N/A	618	637	656	676	696	717	739	761	784	808	832	857	883	909	936	964	993	1,023	1,054
PW	TABLET - IPAD	6 yr useful life						2,352						2,808						3,353	
614	DESKTOP	6 yr useful life						2,352						2,808						3,353	
614	DESKTOP	6 yr useful life						2,352						2,808						3,353	
LS	DESKTOP	6 yr useful life						2,352						2,808						3,353	
ADMIN	DESKTOP	6 yr useful life						2,352						2,808						3,353	
LS	DESKTOP	6 yr useful life						2,352						2,808						3,353	
LS	DESKTOP	6 yr useful life						2,352						2,808						3,353	
LS	MICRO	6 yr useful life						2,352						2,808						3,353	
PD	DESKTOP	6 yr useful life						2,352						2,808						3,353	
ADMIN	LAPTOP	6 yr useful life	2,029						2,423						2,893						3,454
ADMIN	DESKTOP	6 yr useful life	2,029						2,423						2,893						3,454
614	DESKTOP	6 yr useful life	2,029						2,423						2,893						3,454
PD	DESKTOP	6 yr useful life	2,029						2,423						2,893						3,454
PD	DESKTOP	6 yr useful life	2,029						2,423						2,893						3,454
PW	TABLET - IPAD	6 yr useful life	2,029						2,423						2,893						3,454
ADMIN	TABLET - SURFACE	6 yr useful life		2,090						2,496						2,980					
614	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
614	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
614	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
614	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
614	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
ADMIN	LAPTOP	6 yr useful life		2,090						2,496						2,980					
614	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
LS	TABLET - IPAD	6 yr useful life		2,090						2,496						2,980					
PD	TABLET - SURFACE	6 yr useful life		2,090						2,496						2,980					
PD	TABLET - SURFACE	6 yr useful life		2,090						2,496						2,980					
PD	TABLET - SURFACE	6 yr useful life		2,090						2,496						2,980					

City of Isanti
Technology Maintenance/Replacement Fund
Fund 614

Assumed Inflation	**3.00%**
- Costs double every 24 years	
Assumed Revenue Growth	**-1.50%**

Department	Expense	Useful life for the purposes of this document only	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
PD	TABLET - SURFACE	6 yr useful life		2,090						2,496						2,980					
PW	DESKTOP	6 yr useful life		2,090						2,496						2,980					
614	DESKTOP	6 yr useful life		2,090						2,496						2,980					
PD	DESKTOP	6 yr useful life			2,153						2,571						3,070				
PD	DESKTOP	6 yr useful life			2,153						2,571						3,070				
PD	DESKTOP	6 yr useful life			2,153						2,571						3,070				
ADMIN	LAPTOP	6 yr useful life			2,153						2,571						3,070				
ADMIN	LAPTOP	6 yr useful life			2,153						2,571						3,070				
ADMIN	DESKTOP	6 yr useful life			2,153						2,571						3,070				
PD	DESKTOP	6 yr useful life			2,153						2,571						3,070				
ADMIN	DESKTOP	6 yr useful life				2,218						2,648						3,162			
ADMIN	LAPTOP	6 yr useful life				2,218						2,648						3,162			
ADMIN	TABLET - IPAD	6 yr useful life				2,218						2,648						3,162			
ADMIN	LAPTOP	6 yr useful life				2,218						2,648						3,162			
ADMIN	DESKTOP	6 yr useful life				2,218						2,648						3,162			
LS	DESKTOP	6 yr useful life				2,218						2,648						3,162			
PD	DESKTOP	6 yr useful life				2,218						2,648						3,162			
PD	DESKTOP	6 yr useful life				2,218						2,648						3,162			
PD	DESKTOP	6 yr useful life				2,218						2,648						3,162			
614	LAPTOP	6 yr useful life					2,284						2,727						3,256		
614	LAPTOP	6 yr useful life					2,284						2,727						3,256		
614	DESKTOP	6 yr useful life					2,284						2,727						3,256		
PD	TABLET - SURFACE	6 yr useful life					2,284						2,727						3,256		
PD	TABLET - SURFACE	6 yr useful life					2,284						2,727						3,256		
PD	TABLET - SURFACE	6 yr useful life					2,284						2,727						3,256		
ADMIN	LAPTOP	6 yr useful life					2,284						2,727						3,256		
PW	MICRO	6 yr useful life					2,284						2,727						3,256		
ADMIN	DESKTOP	6 yr useful life						2,353						2,809							
W/S	DESKTOP	6 yr useful life						2,353						2,809							
ADMIN	DESKTOP	6 yr useful life						2,353						2,809							
614	LAPTOP	6 yr useful life						2,353						2,809							
614	LAPTOP	6 yr useful life						2,353						2,809							
LS	DESKTOP	6 yr useful life						2,353						2,809							
LS	DESKTOP	6 yr useful life						2,353						2,809							
LS	MICRO	6 yr useful life						2,353						2,809							
PD	DESKTOP	6 yr useful life						2,353						2,809							
PW	TABLET - IPAD	6 yr useful life						2,353						2,809							
ADMIN, WATER, SEWER, STORM, LIQUOR	CITY HALL SERVER	6 yr useful life				30,858						36,846						43,996			
ADMIN, WATER, SEWER, STORM, LIQUOR	CITY HALL FIREWALL	6 yr useful life				2,687						3,208						3,831			
ADMIN, WATER, SEWER, STORM, LIQUOR	CITY HALL SWITCHES	6 yr useful life				1,305						1,558						1,860			
ADMIN, WATER, SEWER, STORM, LIQUOR	BACKUP DEVICE	6 yr useful life				2,723						3,251						3,882			

Revenue	Account Title																				
80.00%	Cable Franchise Fee	20,190	19,890	19,590	19,300	19,010	18,720	18,440	18,160	17,890	17,620	17,360	17,100	16,840	16,590	16,340	16,090	15,850	15,610	15,380
	Interest Earnings	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	101	102	103
(LESS)	Water Fund Allocation	(1,319)	(1,881)	(1,292)	(8,403)	(457)	(2,705)	(1,575)	(2,246)	(1,542)	(10,033)	(545)	(3,230)	(1,880)	(2,682)	(1,842)	(11,980)	(651)	(3,857)	(2,245)
(LESS)	Sewer Fund Allocation	(1,319)	(1,881)	(1,292)	(8,403)	(457)	(2,705)	(1,575)	(2,246)	(1,542)	(10,033)	(545)	(3,230)	(1,880)	(2,682)	(1,842)	(11,980)	(651)	(3,857)	(2,245)
(LESS)	Storm Water Fund Allocation	(1,319)	(1,881)	(1,292)	(8,403)	(457)	(1,059)	(1,575)	(2,246)	(1,542)	(10,033)	(545)	(1,264)	(1,880)	(2,682)	(1,842)	(11,980)	(651)	(1,509)	(2,245)
(LESS)	Liquor Fund Allocation	(812)	(2,926)	(1,292)	(10,619)	(2,741)	(7,528)	(969)	(3,494)	(1,542)	(12,680)	(3,273)	(8,989)	(1,157)	(4,172)	(1,842)	(15,140)	(3,908)	(10,733)	(1,382)
	Budgeted Expenditures	$ 9,569	$ 27,099	$ 12,199	$ 24,068	$ 16,596	$ 33,204	$ 11,429	$ 32,365	$ 14,568	$ 28,740	$ 19,815	$ 39,644	$ 13,646	$ 38,641	$ 17,396	$ 34,317	$ 23,658	$ 13,797	$ 16,292
	Budgeted Revenues	$ 20,290	$ 19,990	$ 19,690	$ 19,400	$ 19,110	$ 18,820	$ 18,540	$ 18,260	$ 17,990	$ 17,720	$ 17,460	$ 17,200	$ 16,940	$ 16,690	$ 16,440	$ 16,190	$ 15,951	$ 15,712	$ 15,483
	1 Year (Over) / Under Budget	$ 10,721	$ (7,109)	$ 7,491	$ (4,668)	$ 2,514	$ (14,384)	$ 7,111	$ (14,105)	$ 3,422	$ (11,020)	$ (2,355)	$ (22,444)	$ 3,294	$ (21,951)	$ (956)	$ (18,127)	$ (7,707)	$ 1,915	$ (809)
	Running Fund (Deficit) / Surplus	$ 50,573	$ 43,464	$ 50,955	$ 46,287	$ 48,801	$ 34,418	$ 41,529	$ 27,424	$ 30,846	$ 19,826	$ 17,471	$ (4,973)	$ (1,679)	$ (23,629)	$ (24,585)	$ (42,712)	$ (50,420)	$ (48,505)	$ (49,313)

AGENDA ITEM NO. M.1

MEMO

To: **Interim Mayor Luke Merrill and Members of City Council**
From: Pam Dahlheimer, Assistant Finance Director
Date: September 2, 2025
Subject: Payroll in the Amount of $149,614.52 and Accounts Payable in the Amount of $298,129.26

Background:
AP and Payroll are attached.

Request:
Staff is requesting action on this item.

Attachment(s):
- 8.29.2025 Payroll Period
- AP250803
- AP250803A
- AP250804

City of Isanti

Gross Payroll	129,478.62
Social Security & Medicare	7,056.61
Public Employees Retirement	13,079.29
Total City Expense	149,614.52

Pay Date 8/29/2025

Pay Period 18 (8/10/25-8/23/25)

GL Period	Check Issue Date	Vendor Number	Payee	Check GL Account	Amount
25-Aug	8/20/2025	494	ALLINA HEALTH SYSTEM	603-20200	217.9
25-Aug	8/20/2025	598	ASPEN MILLS INC	101-20200	127.9
25-Aug	8/20/2025	2853	BENEFIT EXTRAS INC	101-20200	38.75
25-Aug	8/20/2025	1815	CENTURYLINK	602-20200	542.17
25-Aug	8/20/2025	1822	CENTURYLINK BUSINESS SERVICES	101-20200	6.39
25-Aug	8/20/2025	120	CONNEXUS ENERGY	920-20200	3,534.00
25-Aug	8/20/2025	1941	DELTA DENTAL	861-20200	4,952.30
25-Aug	8/20/2025	3100	DW COMPANIES LLC	214-20200	8,850.00
25-Aug	8/20/2025	2478	EAST CENTRAL ENERGY	101-20200	42.85
25-Aug	8/20/2025	3069	FIRST RATE OUTDOORS LLC	101-20200	150
25-Aug	8/20/2025	114	ISANTI COUNTY RECORDER	108-20200	46
25-Aug	8/20/2025	162	ISANTI RENTAL INC	214-20200	118
25-Aug	8/20/2025	1479	LOFFLER COMPANIES INC	108-20200	238.45
25-Aug	8/20/2025	2953	MIDCONTINENT COMMUNICATIONS	609-20200	203.7
25-Aug	8/20/2025	2208	MINNESOTA EQUIPMENT INC	101-20200	9.98
25-Aug	8/20/2025	2080	MVTL LABORATORIES INC	602-20200	363.22
25-Aug	8/20/2025	2630	RAPP, JORDAN	602-20200	33.06
25-Aug	8/20/2025	3238	ROTARY CLUB OF CAMBRIDGE & ISANTI	108-20200	40
25-Aug	8/20/2025	3055	RUM RIVER CONSTRUCTION CONSULTANTS	101-20200	22,368.30
25-Aug	8/20/2025	73	STAR	101-20200	4.16
25-Aug	8/20/2025	1290	THE AMBLE GROUP	101-20200	30.79
25-Aug	8/20/2025	2027	US INTERNET	601-20200	57.8
25-Aug	8/20/2025	2475	WHITE BEAR IT SOLUTIONS LLC	614-20200	5,460.00
				AP250803 Total	47,435.72

KEY
Early Release
ACH Payment
Hold - Do not mail

Dated: _____

Mayor: _____

City Council: _____

GL Period	Check Issue Date	Vendor Number	Payee	Check GL Account	Amount
25-Aug	8/25/2025	3784	JB AUTO SERVICES	602-20200	8,596.62
25-Aug	8/25/2025	2680	SABA, BRIAN	101-20200	12.38
				AP250803A Total	8,609.00

KEY
Early Release
ACH Payment
Hold - Do not mail

Dated: _____

Mayor: _____

City Council: _____

GL Period	Check Issue Date	Vendor Number	Payee	Check GL Account	Amount
25-Aug	8/28/2025	598	ASPEN MILLS INC	101-20200	1,332.44
25-Aug	8/28/2025	1141	ASSURANT EMPLOYEE BENEFITS	861-20200	830.91
25-Aug	8/28/2025	53	BELLBOY CORPORATION	609-20200	1,899.13
25-Aug	8/28/2025	9	BERNICKS PEPSI-COLA	609-20200	4,194.16
25-Aug	8/28/2025	2319	BREAKTHRU BEVERAGE OF MN	609-20200	8,486.50
25-Aug	8/28/2025	2487	CAPITOL BEVERAGE SALES	609-20200	1,847.87
25-Aug	8/28/2025	2583	CONTINENTAL RESEARCH CORP	101-20200	102
25-Aug	8/28/2025	918	CRYSTAL SPRINGS ICE	609-20200	377.92
25-Aug	8/28/2025	8	DAHLHEIMER DISTRIBUTING CO	609-20200	45,288.60
25-Aug	8/28/2025	2933	ELAN FINANCIAL SERVICES	602-20200	8,718.72
25-Aug	8/28/2025	2830	GDO LAW	101-20200	4,083.33
25-Aug	8/28/2025	949	GRAINGER INC	101-20200	11.2
25-Aug	8/28/2025	739	HACH COMPANY	601-20200	72.3
25-Aug	8/28/2025	160	HAWKINS INC	601-20200	7,706.51
25-Aug	8/28/2025	2209	INNOVATIVE OFFICE SOLUTIONS	101-20200	50.17
25-Aug	8/28/2025	1891	ISANTI AREA JOINT FIRE DISTRICT	101-20200	74,381.65
25-Aug	8/28/2025	7	JOHNSON BROTHERS LIQUOR CO	609-20200	17,109.43
25-Aug	8/28/2025	5	KAWALEK TRUCKING	609-20200	815
25-Aug	8/28/2025	3118	KLOCKOW BREWING COMPANY INC	609-20200	132
25-Aug	8/28/2025	17	MCDONALD DISTRIBUTING CO	609-20200	26,388.60
25-Aug	8/28/2025	3286	MEGA BEER LLC	609-20200	607.5
25-Aug	8/28/2025	1536	MINNESOTA DEED	219-20200	833.33
25-Aug	8/28/2025	2208	MINNESOTA EQUIPMENT INC	101-20200	5.19
25-Aug	8/28/2025	310	MMBA	609-20200	150
25-Aug	8/28/2025	2080	MVTL LABORATORIES INC	601-20200	81.8
25-Aug	8/28/2025	2016	NORTHERN INGREDIENTS CO INC	601-20200	9,139.80
25-Aug	8/28/2025	3567	NOTHING BUT HEMP	609-20200	2,442.00
25-Aug	8/28/2025	617	PAUSTIS WINE COMPANY	609-20200	514.5
25-Aug	8/28/2025	44	PHILLIPS WINE & SPIRITS INC	609-20200	5,702.16
25-Aug	8/28/2025	12	POSTMASTER	108-20200	4,520.50
25-Aug	8/28/2025	2396	SOUTHERN GLAZERS OF MN	609-20200	11,327.05
25-Aug	8/28/2025	1442	ST LOUIS MRO INC	603-20200	25.5
25-Aug	8/28/2025	1290	THE AMBLE GROUP	101-20200	604.87
25-Aug	8/28/2025	3385	TVEIT GRAPHIC SERVICES	609-20200	60
25-Aug	8/28/2025	3125	UNCOMMON LOON BREWING CO	609-20200	261
25-Aug	8/28/2025	42	VIKING COCA-COLA BOTTLING CO	609-20200	251.75
25-Aug	8/28/2025	4	WATSON CO INC	609-20200	1,729.15
				AP250804 Total	242,084.54

KEY
Early Release
ACH Payment
Hold - Do not mail

Dated: _____

Mayor: _____

City Council: _____

AGENDA ITEM NO. M.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 2, 2025
Subject: Resolution to Accept Donations for the 2025 Illuminate Isanti Event

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Background:

Through the generous contributions of local businesses, organizations, and individuals, a total of **$16,200** has been raised to date for the 2025 Illuminate Isanti event. This remarkable support from our community ensures that Illuminate Isanti will continue to be a vibrant and successful event for all residents to enjoy.

The City Staff would to recognize the volunteers of Isanti Together. Their community spirit has been the driving force behind this year's event planning and fundraising success. Their efforts are sincerely appreciated.

Thank you again to all our donors and volunteers for their contributions.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Accept Donations for the 2025 Illuminate Isanti Event

RESOLUTION 2025-XXX

ACCEPTING DONATIONS FOR THE 2025 ILLUMINATE ISANTI EVENT

WHEREAS, Illuminate Isanti is an annual community event that in 2025 is being lead by a team of volunteers, and relies on the generous support of local businesses, organizations, and individuals to be successful; and,

WHEREAS, the City of Isanti along with the volunteers of Isanti Together have received numerous monetary donations from the community to support the 2025 Illuminate Isanti event; and,

WHEREAS, the City Council wishes to formally acknowledge and accept these generous contributions.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ISANTI, MINNESOTA, that the City of Isanti gratefully accepts the following donations for the 2025 Illuminate Isanti event:

Donor	**Amount**
Now That's Waffles	$500.00
China House	$300.00
Isanti Chiropractic/Bergley Chiropractic	$100.00
Healthy Hideaway	$500.00
Isanti Rentals	$500.00
Pretty Little Signs	$100.00
Lit'l Sprouts Childcare Center - Isanti	$250.00
Rum River BMX	$1,000.00
Michelle Lundeen	$100.00
Lit'l Sprouts Childcare Center - St. Francis	$250.00
Marv and Son's Automotive and Truck Service Center, Inc.	$1,000.00
Four13 Boutique	$100.00
My Jungle Gym	$100.00
K&Z Lawn Care LLC	$50.00
Next Generation Installation LLC	$500.00
CASI FAMOSA LLC	$500.00
MN Equipment	$300.00
Wolf River Electric	$5,000.00
Mrs. Shrink	$50.00
Connexus Energy	$5,000.00

BE IT FURTHER RESOLVED, that the City Council extends its sincere appreciation to all donors for their commitment to the community and their support of the Illuminate Isanti event.

Adopted by the Isanti City Council this 2nd day of September, 2025.

Attest:

_____
Mayor Luke Merrill

_____
Jaden Strand
City Clerk