AGENDA
CITY OF ISANTI
CITY COUNCIL MEETING

TUESDAY, SEPTEMBER 16, 2025 – 7:00 PM
COUNCIL CHAMBERS

WATCH MEETING LIVE AT
WWW.FACEBOOK.COM/CITYOFISANTI

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

D. Public Comment

E. Adopt Agenda

F. Proclamations/Commendations/Certificate Award
1. Proclaiming the Month of October as Pregnancy, Infant Loss Awareness, and NICU Babies Recognition Month

G. Approve City Council Minutes
1. August 19, 2025 - City Council Meeting Minutes
2. September 2, 2025 - City Council Meeting Minutes

H. Announcements
1. Parks and Recreation Board Meeting - Tuesday, September 23, 2025 at 6:00 pm
2. City Council Meeting - Tuesday, October 7, 2025 at 7:00 pm
3. Economic Development Authority - Tuesday, October 7, 2025 *(Immediately Following the City Council Meeting)*

I. Council Committee Reports

J. Public Hearings

K. Business Items
1. Resolution to Consider Approving the Special Event Permit for Illuminate Isanti 2025
2. 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
3. Resolution to Consider Authorizing Expenditures From Public Safety Aid
4. Resolution to Consider Approving a Site Plan Review and Zoning Map Amendment for Centennial Apartments

L. Approve Consent Agenda

1. Payroll in the Amount of $167,064.54 and Accounts Payable in the Amount of $402,749.93
2. Resolution to Approve the Promotion for Joshua Becker to Public Services Director
3. Resolution to Accept Resignation of Full-time Liquor Store Clerk I Becky Whitman
4. Resolution to Approve Offer for Police Records Technician Tracy Corbett

M. Other Communications

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

N. Closed Session

1. Closed Session Pursuant to Minnesota Statute § 3D.03, subd. 1(b) Regarding Labor Negotiation Strategy Attorney-Client Privilege
2. Closed Session Pursuant to Minnesota Statute §13D.05, subd. 3(c) for Consideration of Lease Agreement for a Sign

O. Adjournment



WHEREAS, each year, countless families across the nation experience the profound grief of pregnancy loss, stillbirth, and infant death, and many others face the emotional and physical challenges of caring for newborns in Neonatal Intensive Care Units (NICUs); and,

WHEREAS, October is nationally recognized as Pregnancy and Infant Loss Awareness Month, providing an opportunity to honor the lives of babies gone too soon, support grieving families, and raise awareness about the impact of perinatal loss and premature birth; and,

WHEREAS, families with NICU babies endure extraordinary emotional and financial stress, often spending weeks or months in intensive care settings while navigating uncertainty, medical complexity, and the hope of bringing their child home; and,

WHEREAS, the City of Isanti recognizes the strength, resilience, and courage of these families, and affirms its commitment to fostering compassion, understanding, and support for those affected by pregnancy loss and NICU experiences; and,

WHEREAS, increased public awareness, education, and community support can help reduce stigma, promote healing, and encourage access to resources for families in need;

NOW, THEREFORE, I, LUKE MERRILL, MAYOR OF THE CITY OF ISANTI, do hereby proclaim October as **Pregnancy, Infant Loss Awareness, and NICU Babies Month** in the City of Isanti, and encourage all residents to join in honoring the lives of babies lost, supporting families who grieve, and recognizing the strength of those whose journeys began in the NICU.

_____

Mayor Luke Merrill

AGENDA ITEM NO. G.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk
Date: September 16, 2025
Subject: August 19, 2025 - City Council Meeting Minutes

Background:

On September 2, 2025, the City Council approved the minutes included in *Exhibit A*, which noted a correction to M.3. the July building permit report—stating that the permit value should reflect approximately $40 million.

However, following further review, the accurate amount for July is $24,645,002.43.

Attached as *Exhibit B* are the revised minutes from the August 19, 2025 City Council meeting, for Council consideration of approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- Exhibit A - Previous 8-19-2025 City Council Minutes
- 8-19-2025 Revised 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

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

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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: The accurate amount for July is $24,645,002.43.

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. G.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jaden Strand, City Clerk
Date: September 16, 2025
Subject: September 2, 2025 - City Council Meeting Minutes

Background:
Attached are the minutes from the September 2, 2025 City Council meeting for consideration of approval.

Request:
Staff is requesting action on this item.

Attachment(s):
- 9-2-2025 City Council Minutes

MINUTES
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
Mayor Luke Merrill called the meeting to order at 7:01 p.m.

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

C. Oath of Office
Mayor - Luke Merrill

CA Wood administered the Oath of Office to Mayor Luke Merrill, affirming his commitment to uphold the Constitution of the United States and the State of Minnesota, and to faithfully discharge the duties of Mayor of the City of Isanti.

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

Staff: CA Wood, FD Solberg, Interim PSD Becker, AP Haas, and Chief Muyres

Others Who Spoke at the Meeting: Kyle Krohn and Justin Nielsen

E. Public Comment
No public comments were received. The public comment period was closed.

F. Adopt Agenda
Agenda Modifications:
- Add Item L7: LMC Discussion
- Add Item L8: Personnel Policy Discussion

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

G. Proclamations/Commendations/Certificate Award
None

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**

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve H.1., H.2., H.3. Motion carried: 5 - 0.

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

Councilmember Nick Pedersen reported Chamber of Commerce and Fire District Board updates, which included:

- The 10th anniversary at the Isanti County History Center.
- Pedersen attended Fire District Board meeting in place of Councilmember George Hemen.
- Fire District Board meeting included discussion of the Joint Powers Agreement and transparency.
- Pedersen shared that he advocated for transparency and the Fire District Board meetings be recorded or live streamed.
- City staff will explore the possibility of offering Council Chambers for Fire District meetings to support public access and recording.

Councilmember George Hemen reported Park & Recreation Board updates, which included:

- Skate Park Redesign.
- In regards to the clarification of the safety for Park Board.

Mayor Luke Merrill reported School Board meeting updates and that he's gathering information on the upcoming referendum.

K. Public Hearings

None

L. Business Items

1. **Resolution to Consider Approving an Interim Use Permit for a Tattoo Parlor at 303 Credit Union Drive NE, Suite 5**

   Resolution 2025-080 Approving an Interim Use Permit (IUP) for Idle Hands Tattoo to Operate a Tattoo Shop

   Idle Hands Tattoo submitted an application to continue operation at 303 Credit Union Drive NE, Suite 5; previous Interim Use Permit expired in July. Planning Commission held a public hearing on August 19, 2025, and recommended approval.

   Mayor Luke Merrill shared positive community feedback for the tattoo studio.

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

2. **Resolution to Consider Approving the Special Event Permit for the Main Street Fall Extravaganza**

Resolution 2025-142 Approving a Special Event Permit for the Main Street Fall Extravaganza

An application was submitted by Pretty Little Signs and Rockstad & Co. for an event on Saturday, September 28, 2025, 10 a.m. to 4 p.m.

The event includes at least one or two food trucks, vendors along sidewalks, and open through traffic on Main Street due to ongoing construction and detours.

Staff recommended approval contingent on compliance with city rules and regulations, public safety, and trash management.

Logistics were discussed regarding delivery and pickup of cones, barricades, and picnic tables by public works.

Traffic safety concern was raised regarding food truck placement near a blind intersection; suggested relocating food truck further east or to adjacent private property with permission.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to approve the permit with the consideration that the food truck be moved further east to improve line of sight. Motion carried: 5 - 0.

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

A resolution to approve the cannabis micro-business registration for AEY LLC was proposed.

The applicant, Kyle Krohn, 8251 Flying Cloud Drive, Eden Prairie, MN, 55344, addressed City Council's questions regarding the business address.

Councilmember George Hemen expressed frustration with the state's cannabis revenue model and proposed a future discussion about increasing municipal fees.

Justin Nielsen, General Manager of Wolf River Electric, located at 101 Isanti Parkway NE, shared that the company has undergone a shift in its business model, bringing distribution operations in-house. The current facility no longer meets operational needs due to the absence of a loading dock and insufficient ceiling height for required shelving.

Nielsen shared to accommodate these needs, Wolf River Electric has been utilizing two offsite warehouses: a 15,000-square-foot facility in Ham Lake and a 20,000-square-foot facility in Rush City. However, the company is actively working to bring distribution back to Isanti stating they are in the process of closing on the building formerly occupied by Evercat and are also evaluating an additional property that may better suit their long-term requirements.

Mayor Luke Merrill shared he would be abstaining from the vote, citing he abstained for the previous cannabis registration with continued concern in regards to the State's implementation of the cannabis legislation.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Jeff Holmgren to

approve. Motion carried: 4 - 0, with abstenation by Mayor Luke Merrill,

4. Resolution to Consider Approving Sale of the Isanti Fire Hall to the Isanti Area Joint Operating Fire District

Resolution 2025-149 Approving Sale of the Isanti Fire Hall to the Isanti Area Joint Operating Fire District

A resolution to approve the sale of the Isanti Fire Hall was proposed, as the Fire District had completed all payments per the 2021 lease purchase agreement. The council discussed the easements for the well house and generator.

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

5. City Ash Tree Survey Presentation and Emerald Ash Borer Planning

Associate Planner Jared Haas shared a presentation outlining:

- The scope of affected trees, potential management strategies, and grant requirements.
- Options discussed included removal versus treatment of infected ash trees, budgeting for phased removals, and public documentation of disposed of infested wood.
- Staff was directed to return with recommendations and potential funding strategies.
- Staff was directed to start completing the grant application for affected park land trees.

Motion by Mayor Luke Merrill, seconded by Councilmember Steve Lundeen to apply for grant. Motion carried: 5 - 0.

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

Finance Director Nick Solberg presented the proposed 2026 preliminary budget and levy. Budget discussions included:

- Discussion on Economic Development Authority (EDA) funding of $164,675 for 2026:
  - Proposal to reduce EDA levy contribution by $20,000-$30,000 (to approx. $140,000) based on view that city's growth is on track without heavy subsidies.
  - EDA funding includes restaurant recruitment program; max grant $10,000 with expected few new restaurants next year.
  - Reducing levy could delay dynamic sign project funding but align with conservative budgeting.
- Community sign project reviewed:
  - Previous discussions included costly sign and high operating costs.
  - Fire District sign ownership transferred with fire hall sale; city no longer owns it but may negotiate use.
  - Mixed council opinions on necessity and scale of new community sign; some favor saving gradually for a modest sign.
  - Liquor store off-premise advertising sign discussed as a higher priority due to

revenue potential.

Council consensus to revisit sign topics in future meetings with more focused discussion.

Motion by Councilmember Nick Pedersen, seconded by Councilmember Jeff Holmgren to postpone final budget and levy adoption to September 16, 2025 City Council meeting. Motion carried: 5 - 0.

7. LMC Policy Committees

Mayor Luke Merrill and Councilmember Jeff Holmgren serve as LMC representatives, attending committees on human resources, local economies, fiscal futures, and improving service delivery. Mayor Luke Merrill shared key policy proposals under development:

- Cannabis management recuperation fee: request state reimbursement for enforcement and permitting costs incurred by cities due to cannabis laws without revenue sharing. Potential fees of $1,500-$2,000 per business per year discussed.
- Requirement for jurisdictions to save for expected local matches on infrastructure projects.
- Local jurisdiction choice on paid family medical leave mandates, opposing state mandated unfunded leave requirements.

8. Personnel Policy Discussion

Councilmember Nick Pedersen proposed revoking city employee prohibition to carry firearms on city property.

Policy currently requires firearms to be secured in unattended locked vehicles while on city property; no allowance for carrying firearms openly or concealed while working.

There was lengthy discussion, which included:

- Legal definition of weapons includes firearms, knives, switchblades, and modified objects intended as weapons.
- Concerns that prohibition does not prevent illegal carrying; allowing legal carry would enable employees to protect themselves.
- Police Chief Muyres preferred not to be involved in non-police employee firearm issues, citing training and liability concerns.
- Proposal to amend policy to allow employees with valid carry permits to carry firearms while on city property, if the employee desires.

Councilmember Steve Lundeen shared desire for concealed versus open carry.

Council consensus is that employees with valid permits shall be allowed to carry and for the city attorney to review current policy language and revise to allow employees to carry.

Motion by Councilmember Nick Pedersen, seconded by Councilmember George Hemen to revoke current language in the personnel policy in regards to employees legally in possession of a firearm on city property. Motion failed: 2 - 3, with Steve Lundeen, Luke Merrill, Jeff Holmgren voting nay.

Motion by Councilmember Steve Lundeen, seconded by Councilmember Jeff Holmgren to postpone discussion until the city attorney could review the language. Motion carried: 4 - 1, with Nick Pedersen voting nay.

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**

Resolution 2025-153 Accepting Donations for the 2025 Illuminate Isanti Event

Mayor Merrill commended Isanti Together for raising $16,200 to fully cover city costs for the upcoming community event.

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

N. Other Communications

None

O. Adjournment

Motion by Councilmember Steve Lundeen, seconded by Councilmember Nick Pedersen to adjourn. The meeting concluded at 8:50 pm.

Respectfully Submitted,

Jaden Strand
City Clerk

AGENDA ITEM NO. K.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 16, 2025
Subject: Resolution to Consider Approving the Special Event Permit for Illuminate Isanti 2025

Background:

As previously directed by City Council the City of Isanti along with the volunteers of Isanti Together have submitted a Special Event Permit (SEP) application to host *Illuminate Isanti 2025*. The event will follow the same site plan as the 2024 event, with two noted changes: Santa activities will move to the City Park Pavilion, and live music will be added in the amphitheater during open event dates. The event is scheduled for December 11-25 with lights on each evening from 4:30pm to 10:00pm. The "Festival of Lights" will be held Thursday-Sunday December 11-14 and December 18-21 from 5:00pm to 8:30pm providing activities, including craft vendors in sheds, pictures with Santa, giveaways in limited quantities, music will play, mini concerts in the amphitheater, propane fire pits, food trucks and competitions nightly.

Staff has reviewed the application and finds it consistent with prior approvals. Event organizers are coordinating overflow parking arrangements with both the Cambridge-Isanti Soccer Association and Rum River BMX. As part of the permit conditions, organizers are required to notify residents within 350 feet of the event site, maintain a list of food trucks and vendors, and work with City departments to ensure safety and compliance.

Staff recommends approval of the resolution granting the Special Event Permit for *Illuminate Isanti 2025* with the conditions outlined.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Consider Approving the Special Event Permit for Illuminate Isanti 2025
- SEP Application
- Illuminate Isanti Layout

RESOLUTION 2025-XXX

APPROVING A SPECIAL EVENT PERMIT FOR ILLUMINATE ISANTI 2025

WHEREAS, the City of Isanti with the volunteers of Isanti Together have submitted a Special Event Permit application to hold Illuminate Isanti 2025; and,

WHEREAS, Illuminate Isanti 2025 is scheduled to take place December 11, 2025 through December 25, 2025 with lights turning on 4:30pm -10:00pm each evening; and,

WHEREAS, event nights will be designated the Illuminate Isanti Festival of Lights and held December 11, 12, 13, 14, 18, 19, 20, 21 and activities will be provided from 5:00pm to 8:30pm; and,

WHEREAS, Festival of Lights activities will include craft vendors in sheds, pictures with Santa, giveaways in limited quantities, music will play, min concerts in the amphitheater, propane fire pits, food trucks and competitions nightly; and,

WHEREAS, clean-up will take place nightly, during set-up and during the Illuminate Isanti Festival of Lights nights; and,

WHEREAS, tear down will start after December 26, 2025, weather permitting and continue until finished as quickly as weather allows; and,

WHEREAS, tickets will not be sold, donations will be encouraged and all money collected will be used to fund and/or improve Illuminate Isanti the following year (2026); and,

WHEREAS, the application has been reviewed by City Staff and the event is proposed to take place in the same location and site plan as the 2024 Illuminate Isanti event, with the following modifications:

- Santa activities will be moved to the City Park Pavilion; and,
- Live music will be provided in the amphitheater during open event dates; and,

WHEREAS, City Staff has reviewed the application and finds it generally consistent with past approvals, provided certain conditions are met to ensure the health, safety, and welfare of the community; and,

WHEREAS, the City Council finds that granting the Special Event Permit for Illuminate Isanti 2025 serves a public purpose and will provide a positive community benefit;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Isanti, Minnesota, that the Special Event Permit for Isanti Together to hold Illuminate Isanti 2025 is hereby approved, subject to compliance with all City ordinances, State laws, and the following conditions:

1. A notification letter shall be sent by the event organizers to all residents and property owners within 350 feet of the event area, providing details of the event schedule, activities, and contact information for questions or concerns.

2. Event organizers shall coordinate overflow parking with both the Cambridge-Isanti Soccer Association and Rum River BMX to ensure adequate parking accommodations are available for participants and visitors.

3. Event organizers shall comply with all applicable noise, safety, and public assembly regulations, including coordination with Police, Fire, and Public Works as directed by City Staff.

4. Event organizers shall maintain a complete list of all food trucks and vendors participating in the event, as required in the Special Event Permit application, and shall provide the list to City Staff upon request.

5. Any significant changes to the event site plan or schedule must receive prior approval from City Staff.

This Resolution is hereby approved by the Isanti City Council this 16th 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
- [ ] N/A Cleanup deposit fee - $100
- [ ] N/A Proof of insurance or certificate of insurance
- [x] Site Map
- [ ] N/A Approval letter from the property owner
- [x] Proof of written notification to property owners within 350 feet of the special event

Check all that apply:

- [x] Signs will be posted for event:
  - [ ] 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:
  - [ ] 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:
  - [ ] 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.

SPECIAL EVENT PERMIT APPLICATION

Submittal Date:_____

APPLICANT INFORMATION

Sponsoring Entity (if applicable): City of Isanti & Isanti Together

Contact Person: Stephanie Hillesheim

Address: 110 1st Ave NW

City: Isanti State: Mn Zip: 55040

Phone: 763-444-5512 Cell: — E-mail: shillesheim@cityofisanti.us

Secondary Contact Person: Karla Anderla - Isanti Together President

Address:_____

City:_____ State:_____ Zip:_____

Phone:_____ Cell:_____ E-mail:_____

EVENT INFORMATION

Event Name: Illuminate Isanti & Illuminate Isanti Festival of Lights

Date(s) of Event: 12-11-2025 through 12-25-2025

Hours of Event: 4:30pm to 10:00pm each day

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

Describe Event (List all activities. Provide flyer or other marketing materials as available.):

Illuminate Isanti will be a wide variety of lighted displays with music. The lights will be on timers that will turn on at 4:30pm and turn off at 10:00pm each night. On 12/11-12/14 & 12/18-12/21 activities will run from 5pm-8:30pm. Activities will include craft vendors in sheds, pictures with Santa, giveaways in limited quantities, music will play, mini concerts in bandshell, propane fire's, food trucks, competitions nightly see attached

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

Bluebird Park in its entirety, excluding space/area for sledding.

We will be using the Pavilion & Bandshell in/for displays.

We will need access to the park starting as early as October 1st to start setting up light displays. Tear down will start after 12/25 weather permitting.

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

hoping for 1,000 people each night.

Parking Impact – Describe in detail:

We would expect that the public would be parking in all the parking lots at Bluebird Park,

plus, parking on city streets, neighboring parking lots - BMX and soccer complex.

Neighboring Parking lots will be asked/notified.

Tents, equipment, amusement rides, etc.

Type: Four Sheds - 5'x9' sheds

Size:

Location: Along walking path, facing east if possible. Not to be located ON walking path.

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

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

No

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.

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).

Clean-up Plans – Describe in detail:

Clean-up will take place nightly, during set-up and during Illuminate Isanti Festival of Lights. Tear-down will start after 12/26 weather permitting

and continue until finished. We will do our best to complete clean-up as quickly as weather allows. An additional clean-up will be held in early spring (earth day?).

City of Isanti
110 1st Avenue NW • PO Box 428 • Isanti, MN 55040 • Phone (763) 444-5512

Live entertainment – Describe in detail:

Local choirs to perform short concerts nightly during Illuminate Isanti Festival of Lights. Short Concerts to be defined as up to 45 minutes.

Will any other **public addressing system or sound amplification** be used? If so, describe:

Choirs will not be amplified. PA system will be used to project music throughout the park nightly, during Illuminate Isanti Festival of Lights.

A small PA system used to announce choirs and for announcing during competitions.

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?

No tickets will be sold.

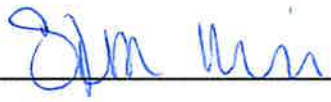
No donations will be required, but will be encouraged.

Any money collected will be used to fund and/or improve Illuminate Isanti Festival if Lights the following year (2026).

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: 

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

Fire Chief
_____ Approved _____ Denied _____ N/A Signature: _____

Police Chief
_____ Approved _____ Denied _____ N/A Signature: _____

Public Services Director
_____ Approved _____ Denied _____ N/A Signature: _____

Parks and Recreation Coordinator
_____Approved _____ Denied _____ N/A Signature: _____

Community Development Director
_____ Approved _____ Denied _____ N/A Signature: _____

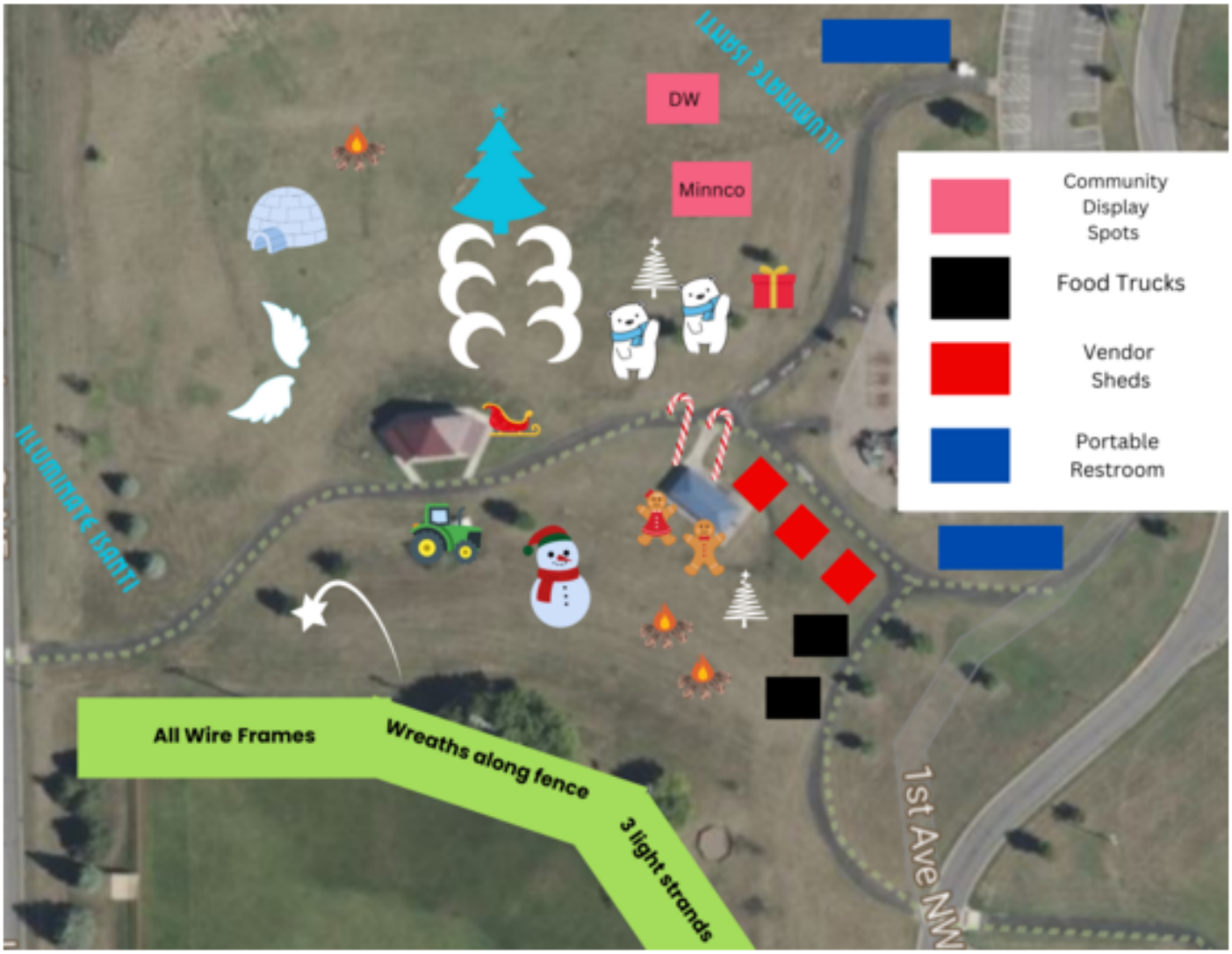
City Administrator
_____ Approved _____ Denied _____ N/A Signature: _____

City Council
_____ Approved _____Denied

Date of Review: _____

Last Updated: 7.08.2024

City of Isanti
110 1st Avenue NW • PO Box 428 • Isanti, MN 55040 • Phone (763) 444-5512


DW
Minnco
Illuminate Isanti
Illuminate Isanti
Community Display Spots
Food Trucks
Vendor Sheds
Portable Restroom
All Wire Frames
Wreaths along fence
3 light strands
1st Ave NW

AGENDA ITEM NO. K.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Nicholas Solberg, Finance Director
Date: September 16, 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 to Consider Setting the 2026 Final Budget and Levy Meeting
- Resolution to Consider Approving the 2026 Preliminary Budget for the City of Isanti
- Resolution to Consider Adopting the Proposed 2025 Tax Levy Collectible in 2026 for the City of Isanti
- Preliminary Tax Rate Analysis 2026
- 2026 Budget Prelim 9.16.2025
- Fund 920 Capital Replacement Fund Prelim
- Fund 425 Street Construction CIP
- Fund 440 Pavement Management CIP
- Fund 601 Water CIP
- Fund 602 Sewer CIP
- Fund 603 Stormwater CIP
- Fund 609 Liquor Store CIP
- Fund 614 Technology CIP

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 16th 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 16, 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	28,400
MISCELLANEOUS	99,400
TRANSFERS IN	515,000
TOTAL GENERAL FUND REVENUES	**4,760,483**
COUNCIL	33,510
ELECTIONS	8,100
FINANCIAL ADMINISTRATION	716,618
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	72,588
HWYS, STREETS, & ROADS	473,098
STREET LIGHTING	59,660
SANITATION ADMINISTRATION	38,412
PARK,REC,CULTURE	489,885
TRANSFERS	33,265
MISCELLANEOUS	15,700
GENERAL FUND EXPENDITURES	**4,877,461**

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 16th 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	142,423
ABATEMENT	101	9,126
2021A TAX ABATEMENT BOND	931	204,960
TOTAL LEVY		**$3,797,922**

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 16th day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	**2026**
ESTIMATED MARKET VALUE	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	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	-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%	1.17%	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	2,735,234	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	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	2,665,828	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**	**1,466,097**	**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**	**142,423**
ABATEMENT LEVY (101)								**24,066**	**13,432**	**13,763**	**14,112**	**13,925**	**11,868**	**9,126**
931 - 2021A TAX ABATEMENT	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	49,882	47,702	47,407	52,259	51,692	51,006	50,227	49,329	48,337			
DEBT SERVICE LEVY	**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	**1,792,884**	**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**	**3,797,922**
% CHANGE FROM PRIOR	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%	5.05%
$ CHANGE FROM PRIOR	$ 50,181	$ -	$ 164,623	$ 583,054	$ 47,000	$ 172,170	$ (345,140)	$ 306,415	$ 266,157	$ 294,688	$ 403,103	$ (140,383)	$ 70,891	$ 182,460
CERTIFIED TAX RATE	**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%**	**43.727%**
TAX RATE	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%	43.727%
% CHANGE FROM PRIOR	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%	-0.58%

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		-	-	-	35,114	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**	**1,295,584**	**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		400	400	500	60	460	600	100	620
101-35104	R		Other Fines		-	-	-	-	-	-	-	-
101-35105	R		Highway Fines		25,000	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		3,000	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**	**0.00%**	**28,400**	**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**	**3.73%**	**4,760,483**	**4,589,236**	**4,787,600**	**5,164,409**	**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								
101-41500-438			Bank Charges		600	-	-	-	-	-	-	-
101-41500-500	E		Capital Expenditures		-	-	-	-	-	-	-	-
101-41500-511	E		Land Acquisition		-	-	-	-	-	-	-	-
101-41500-721	E		Contingency Fund		-	-	-	-	-	-	-	-
41500		**TOTAL**	**FINANCIAL ADMINISTRATION**	**1.79%**	**716,618**	**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	19,940	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**	**136,092**	**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	269,403	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**	**2,142,760**	**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		31,000	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		4,700	4,800	4,600	4,479	4,070	3,699	3,535	2,793
101-43010-130	E		Employer Paid Ins General		10,100	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		2,000	1,800	2,600	1,497	2,324	2,107	2,486	2,035
101-43010-155	E		Family and Medical Leave		136							
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**	**-2.40%**	**72,588**	**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		159,000	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		28,300	28,800	27,400	24,395	23,853	20,694	20,227	20,830
101-43100-130	E		Employer Paid Ins General		51,700	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		12,100	11,200	15,800	9,098	14,166	13,543	15,762	10,791
101-43100-155	E		Family and Medical Leave		798							
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**	**-0.06%**	**473,098**	**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		7,200	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		3,100	3,200	2,800	1,869	1,611	1,596	1,535	1,260
101-43210-130	E		Employer Paid Ins General		2,300	2,000	2,100	2,119	2,125	1,856	1,588	1,144
101-43210-151	E		Worker s Comp Insurance		1,200	1,200	1,500	864	1,412	1,193	1,487	1,061
101-43210-155	E		Family and Medical Leave		32							
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**	**-0.72%**	**38,412**	**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		177,400	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		67,500	54,300	39,500	39,452	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		31,600	31,100	28,800	26,165	27,741	21,895	21,709	22,297
101-45300-151	E		Worker s Comp Insurance		13,500	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**	**2.49%**	**489,885**	**478,005**	**431,685**	**412,215**	**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**	**0.49%**	**4,877,461**	**4,853,635**	**4,792,850**	**4,781,298**	**4,563,433**	**4,051,653**	**3,762,902**	**4,027,252**
101		**NET INCOME / (LOSS)**	**NET INCOME / (LOSS)**		**(116,978)**	**(264,399)**	**(5,250)**	**383,111**	**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		142,423	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**	**1.81%**	**153,923**	**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	11,888	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**	**119,423**	**106,163**	**105,738**	**228,985**	**108,227**
108		**NET INCOME / (LOSS)**			**30,000**	**(675)**	**7,930**	**31,009**	**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		-	-	-	4,021	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	1,252,685	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**	**1,873,708**	**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		199,200	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		32,200	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		-	-	-	11,888	17,593	10,117	(849)	7,678
601-49400-130	E		Employer Paid Ins General		70,900	63,300	64,700	69,021	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		-	-	-	14,909	1,203	(5,798)	7,121	(2,420)
601-49400-151	E		Worker s Comp Insurance		12,100	10,300	14,500	8,349	12,912	10,856	13,687	9,900
601-49400-155	E		Family and Medical Leave		1,262							
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	557,607	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**	**-52.65%**	**2,002,325**	**4,229,217**	**1,844,381**	**1,660,926**	**1,291,090**	**1,140,512**	**1,084,429**	**1,003,294**
601		**NET INCOME / (LOSS)**			**(139,975)**	**(2,320,717)**	**(78,831)**	**212,782**	**717,463**	**726,730**	**674,516**	**1,224,203**
601		**NET CASH FLOW / (LOSS)**			**401,448**	**(1,880,717)**	**351,169**	**797,186**	**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		-	-	-	5,049	19	885	258	348
602-34000	R		Charges for Services		-	-	-	-	-	-	-	-
602-34115	R		Lease Revenue		-	-	-	-	-	-	-	-
602-34400	R		Collector Street Fee		-	-	-	-	-	-	-	-
602-34951	R		Surplus Property Rev		-	-	-	-	-	-	-	-
602-36100	R		Special Assessments		-	-	-	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	1,408,659	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**	**2,218,610**	**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		253,400	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		40,400	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		-	-	-	15,209	17,785	15,357	179	9,567
602-49450-130	E		Employer Paid Ins General		88,500	78,600	80,400	84,556	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		-	-	-	16,325	978	(7,048)	8,910	(3,549)
602-49450-151	E		Worker s Comp Insurance		15,700	13,600	19,100	10,998	16,958	14,671	18,037	13,460
602-49450-155	E		Family and Medical Leave		1,501							
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	647,423	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	20,287	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**		**2,110,965**	**2,046,253**	**2,207,163**	**1,831,844**	**1,721,064**	**1,593,377**	**1,472,253**	**1,398,612**
602		**NET INCOME / (LOSS)**			**(88,715)**	**(1,303)**	**(325,663)**	**386,766**	**468,494**	**275,721**	**412,990**	**1,069,307**
602		**NET CASH FLOW / (LOSS)**			**553,285**	**634,679**	**312,319**	**1,059,705**	**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		-	-	-	1,164	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	246,796	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**	**312,932**	**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		62,400	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		9,700	10,200	9,400	8,938	6,530	4,797	4,490	6,075
603-49500-130	E		Employer Paid Ins General		22,500	20,500	18,510	18,733	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		-	-	-	3,009	2,054	(949)	(1,414)	(613)
603-49500-151	E		Worker s Comp Insurance		3,200	2,600	3,600	2,073	3,216	2,253	2,774	2,320
603-49500-151	E		Family and Medical Leave		279							
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		3,500	-	-	-	-	-	-	-
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	86,358	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**		**265,644**	**287,244**	**272,320**	**235,787**	**234,407**	**178,062**	**210,842**	**154,339**
603		**NET INCOME / (LOSS)**			**22,556**	**456**	**14,205**	**77,145**	**90,964**	**134,810**	**181,686**	**220,980**
603		**NET CASH FLOW / (LOSS)**			**117,556**	**90,456**	**95,205**	**163,503**	**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		301,400	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		64,600	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		-	-	-	74,942	14,138	35,149	(13,494)	9,600
609-49750-130	E		Employer Paid Ins General		102,100	95,200	97,200	93,375	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		-	-	-	15,257	(2,359)	1,252	1,871	(5,051)
609-49750-151	E		Worker s Comp Insurance		12,800	13,400	18,900	10,883	14,973	14,210	16,277	13,926
609-49750-155	E		Family and Medical Leave		2,148							
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	5,340	5,190	5,338	4,714	3,993	3,647	2,988
609-49750-380	E		Utilities		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	70,674	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**		**6,414,365**	**6,172,529**	**5,881,565**	**5,850,867**	**5,438,898**	**4,900,821**	**4,550,405**	**3,808,655**
609		**NET INCOME / (LOSS)**			**(52,200)**	**13,386**	**(21,650)**	**(22,916)**	**202,808**	**325,182**	**7,756**	**176,477**
609		**NET CASH FLOW / (LOSS)**			**(177,200)**	**88,386**	**65,850**	**137,957**	**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	18,277	2,235	-	1,350	1,325
920-39201	R		Transfer from General Fund		-	-	-	-	-	-	-	-
920-39203	R		Transfer from Other Fund	-		46,500	264,502	280,398	36,702	195,599	397,150	-
920		**TOTAL**	**CAPITAL IMPROVEMENT REVENUES**		**411,500**	**573,700**	**750,502**	**687,825**	**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)**	**(410,401)**	**(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		-	-	-	15,896	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND EXPENDITURES**		**-**	**-**	**45,968**	**61,981**	**47,096**	**47,965**	**48,363**	**49,286**
932		**NET INCOME / (LOSS)**			**-**	**-**	**(45,718)**	**(61,274)**	**2,733**	**1,423**	**1,834**	**1,899**

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	Buillding 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
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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
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
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

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
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	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
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. K.3

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Travis Muyres, Chief of Police
Date: September 16, 2025
Subject: Resolution to Consider Authorizing Expenditures From Public Safety Aid

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Background:
The Isanti Police Department received $307,285 in Public Safety Aid. The balance remaining is $160,791.

The following three items have been identified as priorities in expending a portion of these funds:

Isanti County had planned to switch records management program starting in 2023 and implemented in March of 2025. This system utilized an Android 'tablet' With the switch to the system squads purchased in 2023&2024 did not get computers as well as old squad computers were not replaced in lieu of migrating to the Android tablet. As of 9/10/25 the entire county records system switched back to previous record management system that utilized window-based computer. This switch [with the previous year's phasing out computers] left the department 5 squad computers short. New Panasonic Toughbook squad computers are quoted at $2,715 each along with mobile docking stations at $900 (Five computers and five docking stations are priced at $18,075) and evidence room computer at $1187.

Isanti Police Department identified $34,000 in tactical response gear to equip patrol officers to respond to critical emergency situations.

Speed enforcement had been a community concern. Patrol Officers have identified a handheld laser (LIDAR) speed gun as a viable tool to address the concerns. The Stalker LIDAR RLR is quoted at $2845.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Consider Authorizing Expenditures From Public Safety Aid

RESOLUTION 2025-XXX

AUTHORIZING EXPENDITURES FROM PUBLIC SAFETY AID

WHEREAS, Isanti Police Department received $307,285 in Public Safety Aid; and,

WHEREAS, the amount of Public Safety Aid remaining is $160,791; and,

WHEREAS, due to switching record management systems five computers are needed for patrol vehicles; and,

WHEREAS, the Police Department identified tactical response equipment for patrol officers to respond to critical emergencies; and,

WHEREAS, Speed enforcement had been a community concern; and,

WHEREAS, Patrol Officers have identified a handheld laser (LIDAR) speed gun as a viable tool to address the concerns;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City Of Isanti, Minnesota hereby authorizes the following:

1. To authorize expenditures following the City Purchasing Policy from the Public Safety Aid.
    a. 5 Panasonic Toughbook and docks, 1 evidence room laptop not to exceed $20,000
    b. Tactical response equipment not to exceed $34,000
    c. Stalker LIDAR not to exceed $3000

2. Authorize staff to sign the required documentation for the purchases

This resolution was duly adopted by the Isanti City Council the 16th day of September, 2025

_____
Mayor Luke Merrill

Attest

_____
Jaden Strand
City Clerk

AGENDA ITEM NO. K.4

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Jared Haas, Associate Planner
Date: September 16, 2025
Subject: Resolution to Consider Approving a Site Plan Review and Zoning Map Amendment for Centennial Apartments

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Background:
Carroll Holdings, LLC has applied for a Site Plan Review and Zoning Map Amendment to construct a 28 unit apartment building on Centennial Drive, NE.

The Planning Commission held a Public Hearing on September 16th and recommended approval of the Site Plan and Zoning Map amendment to move forward to the September 16, 2025 City Council meeting.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Consider Approval of Site Plan Review and Zoning Map Amendment
- Findings of Fact and Conclusion - Zoning Map Amendment
- Findings of Fact and Conclusion - Site Plan Review

RESOLUTION 2025-XXX

APPROVING A SITE PLAN REVIEW AND ZONING MAP AMENDMENT FOR CENTENNIAL APARTMENTS

WHEREAS, Carroll Holdings, LLC has requested approval of a Site Plan Review for a 28-unit apartment building with associated garage and parking on Parcel IDs 16.030.0600, and 16.030.0700; and,

WHEREAS, Carroll Holdings, LLC has also concurrently applied for a Zoning Map Amendment to rezone the above parcels from R-3A Low Density Multiple Family Residential to R-4 High Density Multiple Family Residential; and,

WHEREAS, the parcels will be combined via Administrative Lot Combination; and,

WHEREAS, the site plan will include an easement on Parcel ID 16.030.0500; and,

WHEREAS, the City of Isanti Planning Commission conducted a public hearing on both the Site Plan Review and Zoning Map Amendment on September 16, 2025; and,

WHEREAS, the City of Isanti Planning Commission recommended approval of both the Site Plan Review and Zoning Map Amendment; and,

WHEREAS, the City Council reviewed the requested Interim Use Permit (IUP) at its regularly scheduled meeting on September 16, 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 Site Plan Review and Zoning Map Amendment and **BE IT FURTHER RESOLVED** that the requested Site Plan Review and Zoning Map Amendment be hereby approved, subject to compliance with all applicable requirements and conditions contained in the City Engineer's Memorandum and the Zoning Ordinance.

Adopted by the Isanti City Council on this 16th day of September 2025.

_____

Attest: Mayor Luke Merrill

_____

Jaden Strand
City Clerk

FINDINGS OF FACT AND CONCLUSION
ZONING MAP AMENDMENT – CENTENNIAL APARTMENTS

Request

Request by Carroll Holdings, LLC for a Zoning Map Amendment on Parcel IDs 16.030.0600 and 16.030.0700.

Findings of Fact

1. The properties are currently zoned R-3A Low Density Multiple Family Residential District. The proposed zone is R-4 High Density Multiple Family Residential.

2. A public hearing on the matter was scheduled before the City of Isanti Planning Commission on September 16, 2025 at 6:00 p.m. at City Hall within the City Council Chambers.

3. Notice of the Conditional Use Permit Amendment application was published with the *County Star* on September 4th, 2025. Notices were sent to all property owners located within 350 feet of the aforementioned address.

5. Section 21, Article 1of the Zoning Ordinance establishes factors that the judgement of the Planning Commission shall be based upon when reviewing a Zoning Map Amendment request.

Conclusions

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

1. The proposed action has been considered in relation to the specific policies and provisions of and has been found to be consistent with the goals and objectives of the Comprehensive Plan.
   The rezoning to allow for a higher density apartment building in this location is consistent with the goals and objectives of the Comprehensive Plan.

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

3. There is adequate infrastructure available to service the proposed action.
   Yes, there is adequate infrastructure available to service the proposed action.

4. There is an adequate buffer or transition provided between potentially incompatible districts.

The proposed zone and use is similar to neighboring uses and has an adequate buffer between potentially incompatible districts.

FINDINGS OF FACT AND CONCLUSION
SITE PLAN REVIEW– CENTENNIAL APARTMENTS

Request

Request by Carroll Holdings, LLC for a Site Plan Review for an apartment building on Centennial Drive NW on Parcel IDs 16.030.0600 and 16.030.0700.

Findings of Fact

1. The applicant is requesting approval of a Site Plan Review for a 28 unit apartment building with associated garage and parking.

2. The property is currently zoned R3-A Low Density Multiple Family Residential District, with a concurrently filed application to rezone to R-4 High Density Multiple Family Residential.

3. The parcels will be combined via Administrative Lot Combination.

4. A public hearing on the matter was scheduled before the City of Isanti Planning Commission on September 16, 2025 at 6:00 p.m. at City Hall within the City Council Chambers.

5. Notice of the Site Plan Review Amendment application was published with the *County Star* on September 4, 2024. Notices were sent to all property owners located within 350 feet of the aforementioned address.

6. Section 18, Subdivision 7 of the Zoning Ordinance establishes factors that the judgement of the Planning Commission shall be based upon when reviewing a Site Plan Review request.

Conclusions

In review of the standards established in Section 18, Subdivision 7; the following conclusions have been made (*conclusions to each requirement are shown in italics):*

1. The proposed action has been considered in relation to the specific policies and provisions of and has been found to be consistent with the goals and objectives of the Comprehensive Plan, including public facilities and capital improvement plans.
   The proposed uses for the site would be consistent with the goals and objectives of the comprehensive plan.

2. The proposed action meets the purpose and intent of this Ordinance and the underlying zoning district.
   The Site Plan meets the purpose and intent of this Ordinance and the R-4 Zoning District.

3. The site changes will preserve the site in its natural state to the extent practicable by minimizing tree and soil removal and designing grade changes to be in keeping with the general appearance of neighboring developed or developing areas.
The site changes will include landscaping and tree protection/planting that will preserve the natural state of the site and suit the general appearance of the neighboring properties.

4. The site changes will not significantly degrade the amount and location of open space and landscaping.
Open space and landscaping are preserved in the Site Plan to the extent required by the Zoning Ordinance.

5. Vehicular and pedestrian circulation, including walkways, interior drives, and parking in terms of location and number of access points to the public streets, width of interior drives and access points, general interior circulation, separation of pedestrian and vehicular traffic and arrangement and amount of parking will meet standards.
Staff has evaluated the Site Plan for pedestrians, vehicles, and emergency response and has found it to meet all standards.

6. Protection of adjacent and neighboring properties through reasonable provision for surface water drainage, sound and sight buffers, preservation of views, light, and air and those aspects of design not adequately covered by other regulations which may have substantial effects on neighboring land uses.
Fencing, trees, landscaping, and stormwater infrastructure will ensure that the proposed Site Plan will have proper drainage and will not significantly impact neighboring land uses.

7. Consistency with the City's Engineering Design standards as adopted by Resolution of the City Council.
The proposed Site Plan has been reviewed by the City Engineer and meets all standards, subject to stipulations described in the Engineer's Memorandum.

AGENDA ITEM NO. L.1

MEMO

To:	**Interim Mayor Luke Merrill and Members of City Council**
From:	Pam Dahlheimer, Assistant Finance Director
Date:	September 16, 2025
Subject:	Payroll in the Amount of $167,064.54 and Accounts Payable in the Amount of $402,749.93

Background:
AP and Payroll are attached.

Request:
Staff is requesting action on this item.

Attachment(s):
- 9.12.2025 Payroll Period
- AP250901
- AP250902

City of Isanti

Gross Payroll	145,524.40
Social Security & Medicare	8,082.59
Public Employees Retirement	13,457.55
Total City Expense	167,064.54

Pay Date 9/12/2025

Pay Period 19 (8/24/25-9/6/25)

GL Period	Check Issue Date	Vendor Number	Payee	Check GL Account	Amount
25-Sep	9/3/2025	2030	ARTISAN BEER COMPANY	609-20200	715.15
25-Sep	9/3/2025	9	BERNICKS PEPSI-COLA	609-20200	5,670.83
25-Sep	9/3/2025	2319	BREAKTHRU BEVERAGE OF MN	609-20200	15,086.70
25-Sep	9/3/2025	918	CRYSTAL SPRINGS ICE	609-20200	519.99
25-Sep	9/3/2025	8	DAHLHEIMER DISTRIBUTING CO	609-20200	27,719.31
25-Sep	9/3/2025	2992	EARTHLINK	101-20200	1,080.06
25-Sep	9/3/2025	496	JOHN HIRSCHS CAMBRIDGE MOTORS	101-20200	531.25
25-Sep	9/3/2025	7	JOHNSON BROTHERS LIQUOR CO	609-20200	24,241.81
25-Sep	9/3/2025	17	MCDONALD DISTRIBUTING CO	609-20200	21,127.40
25-Sep	9/3/2025	3119	MOOSE LAKE BREWING CO. LLC	609-20200	120
25-Sep	9/3/2025	2080	MVTL LABORATORIES INC	602-20200	181.61
25-Sep	9/3/2025	44	PHILLIPS WINE & SPIRITS INC	609-20200	4,737.66
25-Sep	9/3/2025	2341	RED BULL DISTRIBUTION CO INC	609-20200	420.92
25-Sep	9/3/2025	2396	SOUTHERN GLAZERS OF MN	609-20200	9,517.56
25-Sep	9/3/2025	1290	THE AMBLE GROUP	101-20200	30.74
25-Sep	9/3/2025	1503	THE AMERICAN BOTTLING COMPANY	609-20200	424.5
25-Sep	9/3/2025	2962	THUNDER BROTHERS BREWERY INC	609-20200	240
25-Sep	9/3/2025	42	VIKING COCA-COLA BOTTLING CO	609-20200	816.6
25-Sep	9/3/2025	1286	VINOCOPIA INC	609-20200	530
25-Sep	9/3/2025	4	WATSON CO INC	609-20200	1,945.26
				AP250901 Total	115,657.35

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-Sep	9/9/2025	1898	ABSOLUTE PORTABLE RESTROOMS	101-20200	1,830.00
25-Sep	9/9/2025	1231	ACE SOLID WASTE INC	101-20200	1,448.56
25-Sep	9/9/2025	2863	AMAZON CAPITAL SERVICES	101-20200	203.91
25-Sep	9/9/2025	2030	ARTISAN BEER COMPANY	609-20200	173.3
25-Sep	9/9/2025	598	ASPEN MILLS INC	101-20200	189.95
25-Sep	9/9/2025	53	BELLBOY CORPORATION	609-20200	1,976.19
25-Sep	9/9/2025	9	BERNICKS PEPSI-COLA	609-20200	3,034.47
25-Sep	9/9/2025	1500	BOLTON & MENK INC	601-20200	47,134.75
25-Sep	9/9/2025	2487	CAPITOL BEVERAGE SALES	609-20200	2,347.10
25-Sep	9/9/2025	3414	CITY HIVE INC	609-20200	133.2
25-Sep	9/9/2025	1629	CITY OF ISANTI	101-20200	12,535.66
25-Sep	9/9/2025	3083	CLOSING HUB	601-20200	285.9
25-Sep	9/9/2025	120	CONNEXUS ENERGY	101-20200	14,081.29
25-Sep	9/9/2025	120	CONNEXUS ENERGY	601-20200	7,950.82
25-Sep	9/9/2025	1472	CRAWFORDS EQUIPMENT INC	101-20200	74.45
25-Sep	9/9/2025	918	CRYSTAL SPRINGS ICE	609-20200	312.8
25-Sep	9/9/2025	8	DAHLHEIMER DISTRIBUTING CO	609-20200	36,837.91
25-Sep	9/9/2025	2992	EARTHLINK	101-20200	309.07
25-Sep	9/9/2025	2992	EARTHLINK	609-20200	322.17
25-Sep	9/9/2025	385	FEDERATED CO-OPS INC	101-20200	73.81
25-Sep	9/9/2025	1101	FIRST AMERICAN TITLE INSURANCE CO	601-20200	53.14
25-Sep	9/9/2025	3069	FIRST RATE OUTDOORS LLC	101-20200	150
25-Sep	9/9/2025	134	GOPHER STATE ONE-CALL INC	601-20200	102.6
25-Sep	9/9/2025	949	GRAINGER INC	601-20200	27.64
25-Sep	9/9/2025	3687	HEALTH EQUITY	861-20200	4,283.33
25-Sep	9/9/2025	3687	HEALTH EQUITY	101-20200	65.5
25-Sep	9/9/2025	3436	INFINITE HEALTH COLLABORATIVE PA	101-20200	563.9
25-Sep	9/9/2025	3162	INTEGRATED FIRE & SECURITY INC	609-20200	682.26
25-Sep	9/9/2025	7	JOHNSON BROTHERS LIQUOR CO	609-20200	17,631.78
25-Sep	9/9/2025	3786	JORDAN, KAREN	601-20200	75
25-Sep	9/9/2025	5	KAWALEK TRUCKING	609-20200	223
25-Sep	9/9/2025	2435	LINDBERG LAW OFFICE PA	601-20200	33.99
25-Sep	9/9/2025	1479	LOFFLER -131511	108-20200	153.73
25-Sep	9/9/2025	17	MCDONALD DISTRIBUTING CO	609-20200	11,498.47
25-Sep	9/9/2025	616	MENARDS - CAMBRIDGE	101-20200	93.38
25-Sep	9/9/2025	3380	MN COMPUTER SYSTEMS INC	101-20200	82.58
25-Sep	9/9/2025	176	MN DEPT OF REVENUE	101-20200	55,113.00
25-Sep	9/9/2025	329	MN RURAL WATER ASSN	602-20200	425
25-Sep	9/9/2025	2408	MOTOROLA SOLUTIONS INC	920-20200	22,258.00
25-Sep	9/9/2025	3201	NETWORK TITLE	601-20200	15.03
25-Sep	9/9/2025	44	PHILLIPS WINE & SPIRITS INC	609-20200	2,013.39
25-Sep	9/9/2025	2827	RATWIK ROSZAK & MALONEY P.A.	101-20200	11,136.12
25-Sep	9/9/2025	2341	RED BULL DISTRIBUTION CO INC	609-20200	229.51
25-Sep	9/9/2025	2625	RESULTS TITLE	601-20200	45.05
25-Sep	9/9/2025	1868	RIC PROPERTY MANAGEMENT	601-20200	385.47
25-Sep	9/9/2025	3355	SCHUBERT & HOEY OUTDOOR ADVERTISING INC	609-20200	600
25-Sep	9/9/2025	2396	SOUTHERN GLAZERS OF MN	609-20200	2,926.61
25-Sep	9/9/2025	2554	SPECIALTY SOLUTIONS	101-20200	558.54
25-Sep	9/9/2025	3785	SPENCER, JOSEPH & TIMERY	601-20200	136.67
25-Sep	9/9/2025	2156	SUMMIT FIRE PROTECTION	101-20200	8
25-Sep	9/9/2025	2834	SUN MECHANICAL INC	920-20200	8,726.06
25-Sep	9/9/2025	2793	TEAM LABORATORY CHEMICAL LLC	602-20200	1,675.00
25-Sep	9/9/2025	1290	THE AMBLE GROUP	603-20200	276.34
25-Sep	9/9/2025	1762	THE TITLE GROUP	601-20200	67.33
25-Sep	9/9/2025	1820	URBANS HARDWARE INC	601-20200	130.28
25-Sep	9/9/2025	2027	US INTERNET	601-20200	57.8
25-Sep	9/9/2025	686	VERIZON WIRELESS	101-20200	1,583.81
25-Sep	9/9/2025	3714	VESTIS	609-20200	781.01
25-Sep	9/9/2025	4	WATSON CO INC	609-20200	1,596.28
25-Sep	9/9/2025	1922	WEX BANK	603-20200	4,434.22
25-Sep	9/9/2025	2475	WHITE BEAR IT SOLUTIONS LLC	101-20200	3,787.00
25-Sep	9/9/2025	780	WINE MERCHANTS	609-20200	873
25-Sep	9/9/2025	3741	WOODEN HILL BREWING COMPANY LLC	609-20200	77.7
25-Sep	9/9/2025	3297	XPRESS BILL PAY	603-20200	200.75
				AP250902 Total	287,092.58

KEY
Early Release
ACH Payment
Hold - Do not mail

Dated: _____

Mayor: _____

City Council: _____

AGENDA ITEM NO. L.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Katie Grotte, Human Resources
Date: September 16, 2025
Subject: Resolution to Approve the Promotion for Joshua Becker to Public Services Director

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Background:
See resolution for details.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Approve the Promotion for Joshua Becker to Public Services Director

RESOLUTION 2025-XXX

APPROVING THE PROMOTION FOR JOSHUA BECKER FROM PUBLIC WORKS FOREMAN TO PUBLIC SERVICES DIRECTOR

WHEREAS, the City Council of the City of Isanti approves all employment offers; and,

WHEREAS, the City of Isanti has an opening for a Public Services Director; and,

WHEREAS, Public Works Foreman Joshua Becker has been acting Public Services Director since June 15, 2025 per resolution 2025-117; and,

WHEREAS, Joshua Becker has been offered and accepted the offer of Public Services Director at wage step 4; and,

WHEREAS, all benefits and leave time will remain the same, with employment status changed to exempt;

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

1. That Joshua Becker has accepted the full time Public Services Director position.
2. That Joshua Becker will start at step 4, $52.56 per hour with no changes to current benefits.
3. The effective date of this promotion is September 21 2025.
4. That Human Resources is directed to forward a signed copy of this resolution and appropriate paperwork in the employee's personnel file and payroll file for future reference.

This resolution was duly adopted by the Isanti City Council this 16th day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

AGENDA ITEM NO. L.3

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Katie Grotte, Human Resources
Date: September 16, 2025
Subject: Resolution to Accept Resignation of Full-time Liquor Store Clerk I Becky Whitman

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Background:
See resolution for details.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution to Accept Resignation of Full-time Liquor Store Clerk I Becky Whitman

RESOLUTION 2025-XXX

ACCEPTING LETTER OF RESIGNATION FOR LIQUOR STORE CLERK BECKY WHITMAN

WHEREAS, the full-time Liquor Store Clerk I, Becky Whitman, has submitted a letter of resignation to the City of Isanti on September 4, 2025; and,

WHEREAS, the effective date of this resignation is September 18, 2025; and,

WHEREAS, upon fulfilling the two-week notice, Becky Whitman will leave employment in good standing;

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

1. That the resignation of Becky Whitman Liquor Store Clerk I is hereby accepted.
2. That Human Resources and Liquor Store Manager are hereby directed to fill the vacant position as needed.

This Resolution is hereby approved by the Isanti City Council this 16th 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: Katie Grotte, Human Resources
Date: September 16, 2025
Subject: Resolution to Approve Offer for Police Records Technician Tracy Corbett

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Background:
See resolution for details.

Request:
Staff is requesting action on this item.

Attachment(s):
- Resolution Approving the Offer of Police Records Technician Tracy Corbett

RESOLUTION 2025-XXX

APPROVING THE OFFER OF FULL-TIME POLICE RECORDS TECHNICIAN TRACY CORBETT

WHEREAS, the City Council of the City of Isanti is required to approve all new employees; and,

WHEREAS, the City Council approved to advertise and accept applications to fill a Full-Time Police Records Technician position; and,

WHEREAS, Human Resources has offered the position to Tracy Corbett as the most qualified candidate for the full-time Police Records Technician position; and,

WHEREAS, the offer is contingent on successfully passing a comprehensive background check and reference check. If any of the conditions are not successfully met, the offer can and will be rescinded;

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

1. That Human Resources has offered the Full-Time Police Records Technician position to Tracy Corbett for the City of Isanti.
2. That Tracy Corbett's start date is subject to successful completion of a background check and reference check and City Council approval.
3. That Tracy Corbett is non-exempt status and eligible for a full benefit package offered by the City of Isanti.
4. That Tracy Corbett will start at Step 2 at $25.79 per hour with vacation accrual at year one.
5. That Human Resources is directed to complete all required documentation for the completion of the employment offer and place a copy of this resolution in the employee's personnel file.

This Resolution is hereby approved by the Isanti City Council this 16th day of September 2025.

Attest: Mayor Luke Merrill

Jaden Strand
City Clerk

AGENDA ITEM NO. M.1

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Chief Travis Muyres
Date: September 16, 2025
Subject: August Code Enforcement Report

Background:

Request:
Reports require no action.

Attachment(s):
- August Code Enforcement Report

CEZT REPORT -AUGUST 2025													
		Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
TOTAL CASES THIS YEAR AT END OF MONTH		4	9	16	26	26	31	36	38				
NEW CASES REPORTED THIS MONTH		4	5	7	10	0	5	5	3				
CARRIED FORWARD FROM PREVIOUS MONTH		0	0	2	2	2	0	0	3				
NEW CASES + CARRIED FWD		4	5	9	12	2	5	5	6				
CLOSED THIS MONTH		4	3	7	9	1	5	2	6				
ACTIVE END OF MONTH (NOT INCL CITATIONS)		0	2	2	3	1	2	4	0				
CAN - Prohibited Animals § **87.1**									1				
CCV - Comm Vehicle storage § **227-9/10**													
CDO - Dogs § **87.3**		2	1										
CPA - Park & Store § **227-8**		1	1	2	4								
CSN - Snow Removal § **216-2-P**													
CSP - Admin Permits/Solicitors/Peddlers													
CST - PODS/Rolloffs § **227-8-C**													
H20 - Water Restrictions § **325-17-C**													
Nuisance Noise § **216-4-B-(4d)**				1									
NGA - Garbage Service & Storage § **216-4-L**													
NGR - Grass/Weed Length § **216-2-H**							5	5					
Nuisance Junk/Rubbish § **216-2-L**			2	3	5	1		2	2				
NUV - Unlicensed Vehicle or expired tabs § **216-2-L**			1	1	2								
ZAC - Accessory Building § **445, SEC 6, SUB 6, C**													
ZFE - Fence § **216-4-A-(16)**					1								
Parking Regulations § **227-2**			1										
Zoning Ordinance **445**													
Building /Permit													
Snow § **216-2-(P)**													
Animal **§87-1.4**													
MISDEMEANOR CITATIONS ISSUED THIS MONTH								2					
COMPLIANCE LETTERS MAILED THIS MONTH		2	3	4	4	2	2	5	1				
ABATED PROPERTIES THIS MONTH									2				

AGENDA ITEM NO. M.2

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Chief Travis Muyres
Date: September 16, 2025
Subject: August Police Department Report

Request:
Reports require no action.

Attachment(s):
- August IPD Report

Isanti Police Department Monthly Report
August 2025

Reported Crime	Month to Date	Year to Date
Theft	5	24
Assault	0	8
Vandalism/Damage to Property	6	19
Narcotics	0	8
Burglary	0	3
Domestics	3	24
Crim Sex	0	7
Robbery	0	0
Loud Party/Disturbance	10	58
Medical	39	308
Permit to Purchase	2	39
Security Check / Extra Patrol	398	3,109

Traffic Offenses	Month to Date	Year to Date
No Insurance	2	38
DUI	0	2
Accidents	7	69
Hit & Run	0	4
Warrant P/U	0	10
Speed	0	2
DAR/DAS	8	54
Administrative Citations (Including Speed	0	7
Speed Total (Citations & Warnings)	66	114

Squad Mileage	Month End Mileage	Month Miles	YTD Miles
Ford Explorer 224 (2016)	123,375	632	2,035
Ford F150 225 (2017)	82,989	1,807	5,264
Chevy Impala 223 (2012)	124,310	23	524
Dodge Durango 226 (2020)	107,026	1,399	8,160
Dodge Durango 227 (2020)	105,828	2,398	13,714
Dodge Durango 228 (2021)	85,308	85	4,211
Chevy Tahoe 229 (2021)	72,524	1,371	10,345
Dodge Charger 230 (2021)	72,322	1,950	10,503

AGENDA ITEM NO. M.3

MEMO

To: **Mayor Luke Merrill and Members of City Council**
From: Stephanie Hillesheim, Community Development Director
Date: September 16, 2025
Subject: August Building Inspector Report

Request:
This report requires no action.

Attachment(s):
- AUGUST 2025

CITY OF ISANTI MONTHLY REPORT

August 2025

RESIDENTIAL	Number of permits		Value of permits		Surcharge		Permit Fees		Sac/Wac Fees	
	Month	YTD	Month	YTD	Month	Quarter	Month	YTD	Month	YTD
FENCE	4	26	$0.00	$0.00	$0.00	$0.00	$320.00	$1,920.00		
ROOF / SIDING	10	43	$46,000.00	$83,425.00	$32.00	$39.00	$2,099.65	$5,465.65		
DECK	3	21	$54,900.00	$266,278.00	$3.00	$5.00	$742.50	$5,197.50		
LL FINISH	1	13	$20,000.00	$123,750.00	$1.00	$1.00	$247.50	$3,360.50		
REMODEL / ADDITION	4	15	$273,589.00	$365,203.00	$76.81	$85.63	$3,235.40	$6,471.73		
GARAGE / SHED	0	3	$0.00	$607,700.00	$0.00	$0.00	$0.00	$7,702.09		
MISCELLANEOUS	22	147	$34,314.00	$118,013.00	$38.16	$54.16	$2,665.85	$17,389.06		
SINGLE DWELLINGS	3	28	$831,657.00	$8,322,538.00	$415.82	$1,106.68	$11,809.81	$113,662.92		
MULTI DWELLINGS	0	1	$0.00	$7,821,000.00	$0.00	$0.00	$0.00	$61,596.40		
MECHANICAL	18	92	$0.00	$0.00	$18.00	$25.00	$2,312.00	$11,018.00		
PLUMBING	6	72	$0.00	$0.00	$6.00	$15.00	$699.00	$8,496.00		
RESIDENTIAL TOTAL	**71**	**461**	**$1,260,460.00**	**$17,707,907.00**	**$590.79**	**$1,331.47**	**$24,131.71**	**$242,279.85**		
COMMERCIAL										
NEW BUILDINGS	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
REMODEL / ADDITION	0	4	$0.00	$180,700.00	$0.00	$77.50	$0.00	$3,625.40		
PLUMBING	0	3	$0.00	$223,540.00	$0.00	$13.27	$0.00	$4,990.05		
MECHANICAL	1	3	$0.00	$337,319.00	$4.00	$4.00	$182.80	$3,590.85		
ROOF / SIDING	3	6	$465,542.00	$475,542.00	$232.77	$232.77	$7,377.07	$11,779.11		
MISCELLANEOUS	2	23	$1,750.00	$336,740.00	$0.88	$2.88	$205.00	$15,205.00		
COMMERCIAL TOTAL	**6**	**39**	**$467,292.00**	**$1,553,841.00**	**$237.65**	**$330.42**	**$7,764.87**	**$39,190.41**		
RESIDENTIAL/COMMERCIAL TOTAL	**77**	**500**	**$1,727,752.00**	**$19,261,748.00**	**$828.44**	**$1,661.89**	**$31,896.58**	**$281,470.26**	**$22,140.00**	**$199,600.00**

YEARLY BUILDING PERMIT COMPARISONS **THRU** **8/31/2025**

Year	# permits	Single units	Multi units	Commercial	Permit Value	Permit Fees	WAC/SAC Fees
2017	475	65	0	1	$12,069,661.50	$205,155.95	$522,536.80
2018	492	66	0	2	$17,494,372.86	$269,013.08	$380,152.00
2019	494	57	0	1	$12,851,393.56	$220,335.78	$323,654.00
2020	646	64	0	0	$12,693,163.42	$243,123.22	$364,083.00
2021	618	51	0	1	$12,842,066.73	$211,234.65	$331,196.00
2022	629	51	0	2	$14,095,313.83	$235,474.39	$361,422.00
2023	538	31	0	4	$15,515,547.41	$215,223.20	$437,844.40
2024	604	30	3	0	$25,460,043.85	$301,148.97	$181,932.00
2025	500	28	1	0	$19,261,748.00	$281,470.26	$199,600.00

MONTHLY COMPARISON FOR

Month	# Permits	Permit Value	Permit Fees
January	41	$1,713,069.00	$28,708.55
February	53	$438,426.00	$13,525.56
March	57	$1,444,794.00	$27,650.46
April	78	$1,273,148.00	$27,863.22
May	73	$8,589,348.00	$79,507.05
June	62	$2,230,852.00	$37,210.12
July	58	$1,844,359.00	$34,908.72
August	77	$1,727,752.00	$31,896.58
September	1	$0.00	$200.00
October	0	$0.00	$0.00
November	0	$0.00	$0.00
December	0	$0.00	$0.00
Totals	500	$19,261,748.00	$281,470.26

AGENDA ITEM NO. M.4

BOLTON & MENK

MEMO

To: **Interim Mayor Luke Merrill and Members of City Council**
From: Jason W. Cook, P.E., City Engineer
Date: September 16, 2025
Subject: September Engineering Project Status Report

Background:

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

1) Roundabout Improvements

The Contractor has begun work on Phase 1 of the project that includes the roundabout itself. This Phase is planned to be completed in early October, at which point they will move to working on the Heritage Boulevard roadway before and after the roundabout.

2) 2025 Isanti Hills Improvement Project

The Contractor has begun work on this project. They plan to complete this project by mid-November.

3) Well 4 Improvements

We are working with the contractors to complete the contract documents and set up a preconstruction meeting.

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

Request:
This report requires no action.