

AGENDA
CITY COUNCIL REGULAR SESSION
September 9, 2025
7:00 PM

I. CALL TO ORDER AND ROLL CALL

II. CITIZEN COMMENTS

III. ADOPT AGENDA

- III.A Adopt the Agenda for September 9, 2025
[Summary Report](#)
[9-9-25 Agenda Council Meeting.docx](#)

IV. CONSENT AGENDA

All items listed with asterisks () are considered routine and non-controversial by the Council and will be approved by one motion. There will be not separate discussion of these items unless a Council member, City staff or citizen so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- IV.A Approve the Consent Agenda Items Including:
1. Payment of checks
2. Approval of Minutes
[Summary Report](#)

V. APPROVAL OF MINUTES and APPOINTMENTS

V.A

****APPROVAL OF MINUTES and APPOINTMENTS**

1. City Council Meeting Minutes of August 12, 2025
2. City Council Work Session Meeting of August 26, 2025

[Summary Report](#)
[8-12-25 Minutes.doc](#)
[8-26-25 City Council Work Session.docx](#)

**VI. PRESENTATIONS/PUBLIC HEARINGS
RECOGNITIONS/PROCLAMATIONS**

VII. ENGINEERING

- VII.A Pay Request 1 - 2025 Street & Utility Improvements
[Summary Report](#)
[134934 Pay Application No. 1.pdf](#)

VIII. LEGAL

IX. **FINANCIAL

IX.A Financial Reports and Checks for August
[Summary Report](#)

X. OLD BUSINESS

XI. NEW BUSINESS

XI.A 2026 Budget

1. Resolution 2025-23: Adopting the 2026 Preliminary Budget & Levy

[Summary Report](#)

[Kenyon, City of - Budget Memo 9.4.25.pdf](#)

[Resolution 2025-23 Certifying 2026 Preliminary Levy.docx](#)

XI.B Liquor Store - 641 2nd Street NAPA Building Estimates

Liquor Store Manager Bartel will be present to discuss the Muni estimates

[Summary Report](#)

[Muni Estimates.pdf](#)

XI.C Police Department Gun Range

[Summary Report](#)

[Police Gun Range.pdf](#)

XII. F.Y.I. - Department Updates

XII.A FYI for September 9, 2025

[Summary Report](#)

[FYI 9-9-25.pdf](#)

XIII. COUNCIL AND STAFF GENERAL COMMENTS

XIV. ADJOURNMENT

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: Agenda

AGENDA SECTION: ADOPT AGENDA

SUBJECT: Adopt the Agenda for September 9, 2025

SUGGESTED ACTION: Motion Needed

ATTACHMENTS:
[9-9-25 Agenda Council Meeting.docx](#)

AGENDA
CITY COUNCIL MEETING
September 9, 2025

Recite Pledge of Allegiance

- 7:00**
- I. CALL TO ORDER AND ROLL CALL**
 - II. CITIZEN COMMENTS**
 - III. ADOPT AGENDA**
 - IV. CONSENT AGENDA**
** All items listed with asterisks (**) are considered routine and non-controversial by the Council and will be approved by one motion. There will be no separate discussion of these items unless a Council member, City staff or citizen so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
 - V. **APPROVAL OF MINUTES and APPOINTMENTS**
 - A. City Council Meeting Minutes of August 12, 2025
 - B. City Council Work Session Meeting of August 26, 2025
 - VI. PRESENTATIONS/PUBLIC HEARINGS RECOGNITIONS/PROCLAMATIONS**
 - VII. ADMINISTRATOR UPDATE**
 - VIII. ENGINEERING**
 - A. 2025 Street and Utility Improvements
 - 1. 2025 Street and Utility Improvements - Pay Application #1
 - IX. LEGAL**
 - X. FINANCIAL**
 - **A. August 2025 Treasurer's Report
 - **B. Payment of Claims
 - XI. OLD BUSINESS**
 - XII. NEW BUSINESS**
 - A. 2026 Budget
 - 1. Resolution 2025-23: Adopting the 2026 Preliminary Budget & Levy
 - B. Liquor Store - 641 2nd Street NAPA Building Estimates
 - C. Police Department Gun Range
 - XIII. OTHER BUSINESS**
 - A. Schedule of Upcoming Meetings
 - 1. KMU Meeting: Tuesday, September 16th @ 3:00 p.m.
 - 2. EDA Meeting: Tuesday, September 30th @ 8 a.m.
 - 3. City Council Meeting: Tuesday, October 14th @ 7 p.m.

XIV. COUNCIL AND STAFF GENERAL COMMENTS

XV. ADJOURNMENT

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: Consent Agenda

AGENDA SECTION: CONSENT AGENDA

SUBJECT: Approve the Consent Agenda Items Including:
1. Payment of checks
2. Approval of Minutes

SUGGESTED ACTION: Motion Needed

ATTACHMENTS:

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: **Minutes and Appointments

AGENDA SECTION: APPROVAL OF MINUTES and APPOINTMENTS

SUBJECT: ****APPROVAL OF MINUTES and APPOINTMENTS**

- 1. City Council Meeting Minutes of August 12, 2025
- 2. City Council Work Session Meeting of August 26, 2025

SUGGESTED ACTION: Approved as part of the Consent Agenda

ATTACHMENTS:
[8-12-25 Minutes.doc](#)
[8-26-25 City Council Work Session.docx](#)

Pursuant to due call and notice thereof, a City Council Meeting was duly held in the City Council chambers at 7:00 p.m. on the 12th day of August 2025. The meeting was called to order by Mayor Donald Kirchmann. The following members were present: Mayor Donald Kirchmann, Council Members Lee Sjolander and Elana Brunner, and Kim Helgeson

Absent: Mary Bailey

Also, present: City Administrator Scott Lehner, Administrative Assistant Holli Gudknecht, Engineer Derek Olinger, Brittnei Schmitz, Michelle Otte, Wayne Ehrich, Keith Allen

The meeting opened with the Pledge of Allegiance.

CITIZEN COMMENT

ADOPT AGENDA

Addition: / XII / New Business / D / Approval to Hire Full-time Office Staff

Motion by Sjolander seconded by Brunner to approve the amended agenda.

Motion carried 4-0-0.

CONSENT AGENDA

Motion by Sjolander second by Helgeson to approve the Consent Agenda, which includes:

Tobacco License – Dollar General

Resolution 2025-14: Accepting Kenyon Fire Relief Association Donations to the City of Kenyon Financials and Payment of check numbers, 77308 through 77409; 5858E through 5963E

Minutes of July 8, 2025 and July 16, 2025

Motion carried 4-0-0.

PRESENTATIONS/PUBLIC HEARINGS/RECOGNITIONS/PROLAMATIONS

ADMINISTRATOR UPDATE

Update on Finance Officer Position

Administrator Lehner stated that the personnel committee reviewed the Finance Director job description and updated the title from Finance Director to Finance Officer.

2026 Budget Process

Administrator Lehner stated that a 2026 budget action item calendar was attached for reference.

A council work session to review the 2026 draft budget has been scheduled Tuesday, August 26, 2025 at 5:30 pm.

ENGINEERING

Project Update - 2025 Street and Utility Improvements

Engineer Olinger stated that all property owners were notified again of their assessment amounts.

Fitzgerald has been completing various contract documents. It is anticipated that Fitzgerald will start a few of the streets this year .

Pearl Creek & Gates Ave Utility Improvements – Closeout

Engineer Olinger stated that BCM fulfilled their contractual obligations in July, therefore the project is ready for final payment and closeout.

Pearl Creek Sewer Pay Application #12-Change Order #2

Motion by Sjolander seconded by Helgeson to approve pay estimate #12 and change order #2 with final payment of \$36,840.56 contingent upon submittal of contractor closeout documentation.

Motion carried 4-0-0.

Local Road Improvement Program – Grant Application

Engineer Olinger stated that reconstruction of 6th Street near the school has been on the capital improvement plan for many years and is currently scheduled for completion in 2028. This project would not be affordable without receiving a grant. The city applied for a grant in 2023 but was not awarded the grant. He recommended applying again.

Motion by Helgeson seconded by Brunner to direct Bolton & Menk to prepare an application for the 2025 LRIP grant not to exceed \$1500. Motion carried 4-0-0.

LEGAL

FINANCIAL

OLD BUSINESS

NEW BUSINESS

Repairs to Front of City Offices

Administrator Lehner stated that water leaks into the front window of the library office. An estimate was received from a contractor. Lehner recommended completing this work before any further damage is done.

Motion by Brunner seconded by Kirchmann to proceed with the estimate from L&M Construction to repair the front windows of city hall. Motion carried 4-0-0.

High Mercury Results – FYI Wayne Ehrich

Public Works Supervisor Ehrich reported that the sewer plant was out of compliance with mercury levels when tested in May. Pollution Control was notified. The potential problem area has been identified, and the business will be contacted for an inspection.

Abdo Contract

Administrator Lehner reviewed a new proposed Abdo contract that would supersede the old contract. He recommended postponing the hire of a finance officer to allow Abdo time to get our accounting back on track. There is substantial clean up to be done from the past two years.

Motion by Helgeson seconded by Brunner to approve the contract with Abdo for a term from September 1, 2025 to December 31, 2026. Motion carried 4-0-0.

Approval to Hire Full-time Office Staff

Administrator Lehner stated that the office staff is overloaded. He was seeking approval to start looking at hiring another full-time office staff.

Motion by Sjolander seconded by Helgeson to authorize the personnel committee to start putting parameters together for an additional full-time position. Motion carried 4-0-0.

Schedule for Upcoming Meetings

KMU Meeting: Tuesday, August 21st @ 11:00 a.m.

EDA Meeting: Tuesday, August 26th @ 8 a.m.

City Council Meeting: Tuesday, September 9th @ 7 p.m.

COUNCIL AND STAFF GENERAL COMMENTS

Administrator Lehner appreciated the council's support with the Abdo contract and staff. He will try to make cuts where possible. He also expressed appreciation for the hard work of all staff.

Council member Sjolander wished all staff members well. He encouraged people to come out and support Rose Fest.

Council member Brunner commented that it would be nice to get the finance position cleaned up.

Council member Helgeson thanked everyone for working hard. She wished everyone a Happy Rose Fest Eve and encouraged everyone to enjoy Rose Fest.

Mayor Kirchmann thanked everyone for taking on extra tasks.

Motion by Helgeson seconded by Brunner to adjourn the meeting at 8:13 p.m. Motion carried 4-0-0.

Holli Gudknecht, Deputy City Clerk

Donald Kirchmann, Mayor

Pursuant to due call and notice thereof, a City Council Work Session was duly held in the City Council chambers at 5:30 p.m. on the 26th day of August 2025. The following members were present: Council Members: Mary Bailey, Elana Brunner, and Lee Sjolander (here @ 5:50 pm)

Via Zoom: Mayor Don Kirchmann, Jessi Sturtz-Abdo

Absent: Kim Helgeson

Also, present: City Administrator Scott Lehner, Administrative Assistant Holli Gudknecht, Public Works Superintendent Wayne Ehrich, Library Director Michelle Otte, Police Chief Jeff Sjoblom, Liquor Store Manager Matt Bartel, KMU Operations Superintendent Randy Eggert, Andrew Deziel

Acting Mayor Bailey called the work session to order at 5:30 pm. The purpose of the work session was to review the draft 2026 Levy and department budgets funded by the levy.

Administrator Lehner started the meeting by referencing the article printed in the Kenyon Leader from the council meeting of August 12. He wanted to make it clear on how he meant to convey what is happening in the office verses what was printed in the paper. He emphasized that city staff is capable of covering the finance director's duties, but with the high volume of rework necessary, Abdo's assistance is needed.

Review Proposed 2026 Budget and Levy

Administrator Lehner stated that the maximum proposed levy increase must be adopted by the council by the end of September. Administrator Lehner stated that the draft budget showed a 27.06% maximum levy. Part of the increase was due to bond payments scheduled for 2026. A new bond payment for the 2025A G.O. bond was added and the 2023A G.O. bond payment that was missed in 2025 was added to the budget. He encouraged the council to find cuts to reduce the proposed levy amount.

Library Director Otte reviewed the proposed 2026 budget. The budget for the library showed an overall proposed 9.44% increase in the levy. The increase was due to wages, automation, and utilities.

Police Chief Sjoblom provided an update on the police department proposed 2026 budget request. He would review his expenses to try to find some cuts.

Liquor Store Manager Matt Bartel updated the Council on the Liquor Store's proposed budget. He may be able to reduce some of his remodel expenses.

Public Works Superintendent Ehrich reviewed the proposed 2026 streets, parks, and pool budgets. Ehrich identified several items that could be cut in his departments for savings.

Administrator Lehner stated that the proposed 2026 budget included a 3% cost of living increase for full-time employees. It also showed a 5% increase for employee health insurance. He will continue to work with Jessi from Abdo to reduce the budget. The council was in consensus that they would like to keep the increase under 10%.

Motion by Sjolander seconded by Bailey to adjourn the meeting at 7:58p.m.

Motion Carried 4-0-0

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Engineering

ITEM TYPE: Engineering

AGENDA SECTION: ENGINEERING

SUBJECT: Pay Request 1 - 2025 Street & Utility Improvements

SUGGESTED ACTION: Fitzgerald has started with pavement and tree removals in the last two weeks. Underground piping materials are now beginning to arrive on site and their crews are planning to ramp up work during the week of September 8. It's likely that work within both 5th and 8th Streets will occur concurrently.

Pay Application 1 includes the initial portions of mobilization and removals completed through the end of August. We recommend approval.

Requested Action: Motion approving Pay Application 1 for the 2025 Street & Utility Improvements

ATTACHMENTS:
[134934 Pay Application No. 1.pdf](#)

Contractor's Application for Payment

Owner: CITY OF KENYON	Owner's Project No.: N/A
Engineer: BOLTON & MENK	Engineer's Project No.: 24X.134934
Contractor: FITZGERALD EXCAVATING & TRUCKING INC	Agency's Project No.: N/A
Project: 2025 STREET & UTILITY IMPROVEMENTS	
Contract: N/A	
Application No.: 1	Application Date: 9/9/2025
Application Period: From 8/25/2025 to 8/29/2025	

1. Original Contract Price	\$	2,294,629.25
2. Net change by Change Orders	\$	-
3. Current Contract Price (Line 1 + Line 2)	\$	2,294,629.25
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$	36,538.50
5. Retainage		
a. 5% X \$ 36,538.50 Work Completed	\$	1,826.93
b. X \$ - Stored Materials	\$	-
c. Total Retainage (Line 5.a + Line 5.b)	\$	1,826.93
6. Amount eligible to date (Line 4 - Line 5.c)	\$	34,711.57
7. Less previous payments	\$	-
8. Amount due this application	\$	34,711.57

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor: Fitzgerald Excavating and Trucking, LLC

Signature: _____ **Date:** _____

Name: Nick Dahle **Title:** Project Manager

<p>Recommended by Engineer</p> <p>By: _____</p> <p>Name: Derek Olinger, P.E.</p> <p>Title: City Engineer</p> <p>Date: _____</p>	<p>Approved by Owner</p> <p>By: _____</p> <p>Name: Scott Lehner</p> <p>Title: City Administrator</p> <p>Date: _____</p>
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Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	CITY OF KENYON	Owner's Project No.:	
Engineer:	BOLTON & MENK	Engineer's Project No.:	24X.134934
Contractor:	FITZGERALD EXCAVATING & TRUCKING INC	Contractor's Project No.:	
Project:	2025 STREET & UTILITY IMPROVEMENTS	Agency's Project No.:	
Contract:			

Application No.: 1 **Application Period:** From 08/25/25 to 08/29/25 **Application Date:** 09/09/25

A Bid Item No.	B Description	C Contract Information				F1 Previous Estimate		G Work Completed		I Materials Currently Stored (not in G) (\$)	J Work Completed and Materials Stored to Date (H + I) (\$)	K % of Value of Item (J / F) (%)	L Balance to Finish (F - J) (\$)
		C Item Quantity	D Units	E Unit Price (\$)	F Value of Bid Item (C X E) (\$)	F1 Quantity Previous Estimate	F2 Value Previous Estimate	G Estimated Quantity Incorporated in the Work	H Value of Work Completed to Date (E X G) (\$)				
Original Contract													
1	MOBILIZATION	1.00	LS	37,500.00	37,500.00			0.25	9,375.00		9,375.00	25%	28,125.00
2	CLEARING	6.00	EACH	1,000.00	6,000.00			4.00	4,000.00		4,000.00	67%	2,000.00
3	GRUBBING	6.00	EACH	500.00	3,000.00			4.00	2,000.00		2,000.00	67%	1,000.00
4	SALVAGE SIGN	5.00	EACH	50.00	250.00			-	-		-		250.00
5	SAWING CONCRETE PAVEMENT (FULL DEPTH)	95.00	LF	7.00	665.00			-	-		-		665.00
6	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	402.00	LF	5.00	2,010.00			-	-		-		2,010.00
7	REMOVE CURB AND GUTTER	1,305.00	LF	5.00	6,525.00			-	-		-		6,525.00
8	REMOVE CONCRETE DRIVEWAY PAVEMENT	128.00	SY	10.00	1,280.00			-	-		-		1,280.00
9	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	230.00	SY	7.00	1,610.00			-	-		-		1,610.00
10	REMOVE BITUMINOUS PAVEMENT	4,907.00	SY	4.00	19,628.00			2,042.00	8,168.00		8,168.00	42%	11,460.00
11	REMOVE CONCRETE WALK	480.00	SF	2.00	960.00			-	-		-		960.00
12	EXCAVATION - COMMON (P)	2,857.00	CY	13.00	37,141.00			-	-		-		37,141.00
13	EXCAVATION - SUBGRADE (P)	1,394.00	CY	13.00	18,122.00			-	-		-		18,122.00
14	EXPLORATORY EXCAVATION	8.00	HR	300.00	2,400.00			-	-		-		2,400.00
15	SELECT GRANULAR EMBANKMENT (CV) (P)	1,394.00	CY	25.00	34,850.00			-	-		-		34,850.00
16	GEOTEXTILE FABRIC TYPE 9	5,574.00	SY	2.50	13,935.00			-	-		-		13,935.00
17	AGGREGATE SURFACING CLASS 2	36.00	CY	30.00	1,080.00			-	-		-		1,080.00
18	AGGREGATE BASE (CV) CLASS 5 (P)	1,167.00	CY	25.00	29,175.00			-	-		-		29,175.00
19	SURFACE RESTORATION (2ND ST)	1.00	LS	47,500.00	47,500.00			-	-		-		47,500.00
20	PAVEMENT MARKINGS (2ND ST)	1.00	LS	4,860.00	4,860.00			-	-		-		4,860.00
21	SURFACE RESTORATION (SANITARY REPAIR)	3.00	EACH	4,500.00	13,500.00			-	-		-		13,500.00
22	GRAVEL RESTORATION (SANITARY REPAIR)	1.00	EACH	1,000.00	1,000.00			-	-		-		1,000.00
23	TYPE SP 9.5 WEARING COURSE MIXTURE (3;C) 1.5" THICK	7,760.00	SY	9.00	69,840.00			-	-		-		69,840.00
24	TYPE SP 12.5 WEARING COURSE MIXTURE (3;C) 2.0" THICK	2,807.00	SY	11.75	32,982.25			-	-		-		32,982.25
25	TYPE SP 12.5 WEARING COURSE MIXTURE (3;C) 2.5" THICK	2,145.00	SY	14.50	31,102.50			-	-		-		31,102.50
26	BITUMINOUS PATCH SPECIAL (DRIVEWAY)	70.00	SY	36.00	2,520.00			-	-		-		2,520.00
27	6" PERF PVC PIPE DRAIN	2,281.00	LF	15.25	34,785.25			-	-		-		34,785.25
28	SUMP PUMP SERVICE	13.00	EACH	1,000.00	13,000.00			-	-		-		13,000.00
29	DRAIN OUTLET DESIGN SPECIAL (END SECTION)	1.00	EACH	400.00	400.00			-	-		-		400.00
30	6" PVC PIPE DRAIN CLEANOUT	7.00	EACH	300.00	2,100.00			-	-		-		2,100.00
31	CONCRETE STEP	170.00	SF	30.00	5,100.00			-	-		-		5,100.00
32	4" CONCRETE WALK	355.00	SF	7.50	2,662.50			-	-		-		2,662.50
33	6" CONCRETE WALK	70.00	SF	12.25	857.50			-	-		-		857.50
34	CONCRETE CURB AND GUTTER DESIGN B618	1,060.00	LF	25.80	27,348.00			-	-		-		27,348.00
35	CONCRETE CURB AND GUTTER DESIGN D DRIVEOVER	1,910.00	LF	23.75	45,362.50			-	-		-		45,362.50
36	6" CONCRETE DRIVEWAY PAVEMENT	175.00	SY	88.25	15,443.75			-	-		-		15,443.75
37	7" CONCRETE DRIVEWAY PAVEMENT	420.00	SY	92.50	38,850.00			-	-		-		38,850.00
38	7" CONCRETE VALLEY GUTTER	71.00	SY	95.00	6,745.00			-	-		-		6,745.00
39	TRUNCATED DOMES	10.00	SF	55.00	550.00			-	-		-		550.00
40	TRAFFIC CONTROL	1.00	LS	14,000.00	14,000.00			-	-		-		14,000.00
41	INSTALL SIGN	6.00	EACH	350.00	2,100.00			-	-		-		2,100.00
42	STABILIZED CONSTRUCTION EXIT	2.00	LS	500.00	1,000.00			-	-		-		1,000.00
43	EROSION CONTROL SUPERVISOR	1.00	LS	500.00	500.00			-	-		-		500.00
44	STORM DRAIN INLET PROTECTION	30.00	EACH	200.00	6,000.00			-	-		-		6,000.00
45	SILT FENCE; TYPE MS	235.00	LF	2.50	587.50			-	-		-		587.50
46	SEDIMENT CONTROL LOG TYPE WOOD FIBER	240.00	LF	5.00	1,200.00			-	-		-		1,200.00
47	SEDIMENT CONTROL LOG TYPE ROCK	120.00	LF	5.00	600.00			-	-		-		600.00
48	COMPOST GRADE 2	140.00	CY	30.00	4,200.00			-	-		-		4,200.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	CITY OF KENYON	Owner's Project No.:	
Engineer:	BOLTON & MENK	Engineer's Project No.:	24X.134934
Contractor:	FITZGERALD EXCAVATING & TRUCKING INC	Contractor's Project No.:	
Project:	2025 STREET & UTILITY IMPROVEMENTS	Agency's Project No.:	
Contract:			

Application No.: 1 **Application Period:** From 08/25/25 to 08/29/25 **Application Date:** 09/09/25

A	B	C	D	E	F	F1	F2	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Previous Estimate		Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Quantity Previous Estimate	Value Previous Estimate	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
49	FERTILIZER TYPE 3	105.00	LB	2.50	262.50					-	-	-	262.50
50	SODDING	2,515.00	S Y	7.00	17,605.00					-	-	-	17,605.00
51	RAPID STABILIZATION METHOD 2	1,258.00	S Y	3.00	3,774.00					-	-	-	3,774.00
52	TOPSOIL PREPARATION	2,515.00	S Y	2.50	6,287.50					-	-	-	6,287.50
53	TURF MAINTENANCE	60.00	DAY	75.00	4,500.00					-	-	-	4,500.00
54	TURF RESTORATION (2ND ST)	1.00	L S	2,500.00	2,500.00					-	-	-	2,500.00
55	CONSTRUCTION ALLOWANCE	74,000.00	UNIT	1.00	74,000.00					-	-	-	74,000.00
56	REMOVE MANHOLE (SANITARY)	2.00	EACH	400.00	800.00					-	-	-	800.00
57	REMOVE SEWER PIPE (SANITARY)	340.00	L F	5.00	1,700.00					-	-	-	1,700.00
58	CONNECT TO EXISTING SANITARY SEWER	1.00	EACH	1,500.00	1,500.00					-	-	-	1,500.00
59	8"X6" PVC WYE	12.00	EACH	375.00	4,500.00					-	-	-	4,500.00
60	8" PVC PIPE SEWER	424.00	L F	65.00	27,560.00					-	-	-	27,560.00
61	6" PVC SANITARY SERVICE PIPE	400.00	L F	40.00	16,000.00					-	-	-	16,000.00
62	2" PE PRESSURE SEWER SERVICE	105.00	L F	40.00	4,200.00					-	-	-	4,200.00
63	LINING SEWER PIPE 8"	3,648.00	L F	41.50	151,392.00					-	-	-	151,392.00
64	CASTING ASSEMBLY (SANITARY)	2.00	EACH	1,300.00	2,600.00					-	-	-	2,600.00
65	FINAL CASTING ADJUSTMENT (DONUT CUT)	5.00	EACH	1,700.00	8,500.00					-	-	-	8,500.00
66	CONSTRUCT DRAINAGE STRUCTURE DESIGN 4007	14.70	L F	500.00	7,350.00					-	-	-	7,350.00
67	SANITARY LATERAL REINSTATEMENT	56.00	EACH	55.00	3,080.00					-	-	-	3,080.00
68	TRIMMING PROTRUDING TAPS	7.00	EACH	1,139.00	7,973.00					-	-	-	7,973.00
69	SANITARY LATERAL GROUTING	56.00	EACH	450.00	25,200.00					-	-	-	25,200.00
70	LATERAL CLEANING	28.00	EACH	500.00	14,000.00					-	-	-	14,000.00
71	ROOT CUTTING	1,200.00	L F	3.00	3,600.00					-	-	-	3,600.00
72	SANITARY MANHOLE REHABILITATION (SPRAY-ON)	9.00	EACH	5,320.00	47,880.00					-	-	-	47,880.00
73	SANITARY SEWER BYPASSING	1.00	LS	2,815.00	2,815.00					-	-	-	2,815.00
74	POINT REPAIR - SANITARY SEWER PIPE	4.00	EACH	4,500.00	18,000.00					-	-	-	18,000.00
75	INTERNAL POINT REPAIR (SHORT LINER)	3.00	EACH	2,000.00	6,000.00					-	-	-	6,000.00
76	INTERNAL CHIMNEY SEAL (REHAB)	7.00	EACH	1,550.00	10,850.00					-	-	-	10,850.00
77	REPLACE & ADJUST RING AND CASTING	3.00	EACH	1,400.00	4,200.00					-	-	-	4,200.00
78	SANITARY SEWER TRACER SYSTEM	1.00	LS	2,600.00	2,600.00					-	-	-	2,600.00
79	REMOVE GATE VALVE AND BOX	16.00	EACH	300.00	4,800.00					-	-	-	4,800.00
80	REMOVE CURB STOP AND BOX	22.00	EACH	150.00	3,300.00					-	-	-	3,300.00
81	REMOVE HYDRANT	6.00	EACH	400.00	2,400.00					-	-	-	2,400.00
82	REMOVE WATER MAIN	1,806.00	L F	5.00	9,030.00					-	-	-	9,030.00
83	TEMPORARY WATER SERVICE	1.00	L S	20,000.00	20,000.00					-	-	-	20,000.00
84	CONNECT TO EXISTING WATER MAIN	12.00	EACH	1,500.00	18,000.00					-	-	-	18,000.00
85	DISCONNECT EXISTING WATER MAIN (P)	3.00	EACH	900.00	2,700.00					-	-	-	2,700.00
86	HYDRANT (8.0' BURY)	5.00	EACH	6,600.00	33,000.00					-	-	-	33,000.00
87	HYDRANT (11' BURY)	1.00	EACH	8,000.00	8,000.00					-	-	-	8,000.00
88	ADJUST VALVE BOX	18.00	EACH	300.00	5,400.00					-	-	-	5,400.00
89	1" CORPORATION STOP	27.00	EACH	450.00	12,150.00					-	-	-	12,150.00
90	6" GATE VALVE AND BOX	16.00	EACH	2,675.00	42,800.00					-	-	-	42,800.00
91	8" GATE VALVE AND BOX	2.00	EACH	3,500.00	7,000.00					-	-	-	7,000.00
92	10" GATE VALVE AND BOX	2.00	EACH	6,000.00	12,000.00					-	-	-	12,000.00
93	1" CURB STOP AND BOX	27.00	EACH	500.00	13,500.00					-	-	-	13,500.00
94	1" TYPE PE PIPE	765.00	L F	35.00	26,775.00					-	-	-	26,775.00
95	DIRECTIONAL DRILL SERVICE BELOW CSAH 12	2.00	EACH	5,000.00	10,000.00					-	-	-	10,000.00
96	6" PVC WATERMAIN	65.00	L F	50.00	3,250.00					-	-	-	3,250.00
97	8" PVC WATERMAIN	645.00	L F	57.00	36,765.00					-	-	-	36,765.00
98	10" PVC WATERMAIN	1,130.00	L F	75.00	84,750.00					-	-	-	84,750.00
99	10" PVC WATERMAIN (DIRECTIONAL DRILLED)	780.00	L F	185.00	144,300.00					-	-	-	144,300.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	CITY OF KENYON	Owner's Project No.:	
Engineer:	BOLTON & MENK	Engineer's Project No.:	24X.134934
Contractor:	FITZGERALD EXCAVATING & TRUCKING INC	Contractor's Project No.:	
Project:	2025 STREET & UTILITY IMPROVEMENTS	Agency's Project No.:	
Contract:			

Application No.: 1 Application Period: From 08/25/25 to 08/29/25 Application Date: 09/09/25

A	B	C	D	E	F	F1	F2	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Previous Estimate		Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Quantity Previous Estimate	Value Previous Estimate	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
100	4" INSULATION	99.00	S Y	50.00	4,950.00								4,950.00
101	WATERMAIN FITTINGS	2,992.00	L B	15.00	44,880.00								44,880.00
102	VALVE BOX TOP SECTION & CAP	1.00	EACH	250.00	250.00								250.00
103	WATERMAIN TRACER SYSTEM	1.00	L S	5,000.00	5,000.00								5,000.00
104	REMOVE PIPE APRON	1.00	EACH	250.00	250.00								250.00
105	REMOVE MANHOLE OR CATCH BASIN	1.00	EACH	400.00	400.00								400.00
106	REMOVE SEWER PIPE (STORM)	118.00	L F	9.00	1,062.00								1,062.00
107	SALVAGE CASTING	1.00	EACH	100.00	100.00								100.00
108	24" RC PIPE APRON	1.00	EACH	1,500.00	1,500.00								1,500.00
109	TRASH GUARD FOR 24" PIPE APRON	1.00	EACH	1,600.00	1,600.00								1,600.00
110	24" RC PIPE SEWER DESIGN 3006 CLASS III	40.00	L F	110.00	4,400.00								4,400.00
111	CONNECT TO EXISTING STORM SEWER	1.00	EACH	1,000.00	1,000.00								1,000.00
112	CONNECT TO EXISTING DRAINAGE STRUCTURE	2.00	EACH	1,500.00	3,000.00								3,000.00
113	12" PIPE SEWER	81.00	L F	45.00	3,645.00								3,645.00
114	18" PIPE SEWER	732.00	L F	55.00	40,260.00								40,260.00
115	24" PIPE SEWER	219.00	L F	68.00	14,892.00								14,892.00
116	CASTING ASSEMBLY (STORM)	13.00	EACH	1,200.00	15,600.00								15,600.00
117	FINAL CASTING ADJUSTMENT (DONUT CUT)	4.00	EACH	1,700.00	6,800.00								6,800.00
118	CONSTRUCT DRAINAGE STRUCTURE DESIGN SPECIAL (R-1)	21.00	L F	450.00	9,450.00								9,450.00
119	CONSTRUCT DRAINAGE STRUCTURE DESIGN 48-4020	10.20	L F	600.00	6,120.00								6,120.00
120	CONSTRUCT DRAINAGE STRUCTURE DESIGN 54-4020	9.00	L F	950.00	8,550.00								8,550.00
121	CONSTRUCT DRAINAGE STRUCTURE DESIGN 48-4022	4.60	L F	500.00	2,300.00								2,300.00
122	CONSTRUCT DRAINAGE STRUCTURE DESIGN 60-4022	6.30	L F	1,000.00	6,300.00								6,300.00
123	RECONSTRUCT DRAINAGE STRUCTURE	9.90	L F	700.00	6,930.00								6,930.00
1001	MOBILIZATION (5TH ST)	1.00	L S	10,000.00	10,000.00			0.25	2,500.00		2,500.00	25%	7,500.00
1002	SALVAGE SIGN	1.00	EACH	50.00	50.00								50.00
1003	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	516.00	L F	5.00	2,580.00								2,580.00
1004	REMOVE CURB & GUTTER	315.00	L F	5.00	1,575.00								1,575.00
1005	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	34.00	S Y	7.00	238.00								238.00
1006	REMOVE BITUMINOUS PAVEMENT	1,541.00	S Y	5.00	7,705.00			1,659.10	8,295.50		8,295.50	108%	(590.50)
1007	EXCAVATION - COMMON (P)	1,216.00	C Y	16.00	19,456.00								19,456.00
1008	EXCAVATION - SUBGRADE (P)	347.00	C Y	16.00	5,552.00								5,552.00
1009	SELECT GRANULAR EMBANKMENT (CV) (P)	347.00	C Y	25.00	8,675.00								8,675.00
1010	GEOTEXTILE FABRIC TYPE 9	2,847.00	S Y	2.25	6,405.75								6,405.75
1011	AGGREGATE BASE (CV) CLASS 5 (P)	526.00	C Y	25.00	13,150.00								13,150.00
1012	TYPE SP 9.5 WEARING COURSE MIXTURE (3;C) 1.5" THICK	3,553.00	S Y	9.00	31,977.00								31,977.00
1013	TYPE SP 12.5 WEARING COURSE MIXTURE (3;C) 2.0" THICK	1,777.00	S Y	11.75	20,879.75								20,879.75
1014	BITUMINOUS PATCH SPECIAL (DRIVEWAY)	25.00	S Y	38.25	956.25								956.25
1015	6" PERF PVC PIPE DRAIN	795.00	L F	15.00	11,925.00								11,925.00
1016	6" PVC PIPE DRAIN CLEANOUT	4.00	EACH	300.00	1,200.00								1,200.00
1017	4" CONCRETE WALK	3,535.00	S F	7.50	26,512.50								26,512.50
1018	6" CONCRETE WALK	335.00	S F	12.25	4,103.75								4,103.75
1019	TRUNCATED DOMES	90.00	S F	55.00	4,950.00								4,950.00
1020	CONCRETE CURB AND GUTTER DESIGN B618	855.00	L F	25.75	22,016.25								22,016.25
1021	7" CONCRETE VALLEY GUTTER	117.00	S Y	95.00	11,115.00								11,115.00
1022	7" CONCRETE DRIVEWAY PAVEMENT (COMMERCIAL)	40.00	S Y	92.50	3,700.00								3,700.00
1023	CONCRETE SILL	420.00	L F	12.50	5,250.00								5,250.00
1024	TRAFFIC CONTROL (5TH ST)	1.00	L S	1,525.00	1,525.00								1,525.00
1025	INSTALL SIGN	1.00	EACH	350.00	350.00								350.00
1026	STABILIZED CONSTRUCTION EXIT	1.00	L S	500.00	500.00								500.00
1027	STORM DRAIN INLET PROTECTION	9.00	EACH	200.00	1,800.00								1,800.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	CITY OF KENYON	Owner's Project No.:	
Engineer:	BOLTON & MENK	Engineer's Project No.:	24X.134934
Contractor:	FITZGERALD EXCAVATING & TRUCKING INC	Contractor's Project No.:	
Project:	2025 STREET & UTILITY IMPROVEMENTS	Agency's Project No.:	
Contract:			

Application No.: 1 **Application Period:** From 08/25/25 to 08/29/25 **Application Date:** 09/09/25

A	B	C	D	E	F	F1	F2	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Previous Estimate		Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Quantity Previous Estimate	Value Previous Estimate	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
1028	SILT FENCE; TYPE MS	523.00	LF	2.25	1,176.75					-	-	-	1,176.75
1029	SEDIMENT CONTROL LOG TYPE WOOD FIBER	60.00	LF	5.00	300.00					-	-	-	300.00
1030	SEDIMENT CONTROL LOG TYPE ROCK	40.00	LF	5.00	200.00					-	-	-	200.00
1031	COMPOST GRADE 2	39.00	CY	30.00	1,170.00					-	-	-	1,170.00
1032	FERTILIZER TYPE 3	29.00	LB	2.50	72.50					-	-	-	72.50
1033	SODDING	700.00	SY	7.00	4,900.00					-	-	-	4,900.00
1034	RAPID STABILIZATION METHOD 2	350.00	SY	3.00	1,050.00					-	-	-	1,050.00
1035	TOPSOIL PREPARATION	700.00	SY	2.50	1,750.00					-	-	-	1,750.00
1036	TURF MAINTENANCE (5TH ST)	30.00	DAY	100.00	3,000.00					-	-	-	3,000.00
1037	REMOVE HYDRANT	1.00	EACH	400.00	400.00					-	-	-	400.00
1038	REMOVE WATERMAIN PIPE	538.00	LF	5.00	2,690.00					-	-	-	2,690.00
1039	CONNECT TO EXIST WATERMAIN	2.00	EACH	1,500.00	3,000.00					-	-	-	3,000.00
1040	ADJUST VALVE BOX	2.00	EACH	300.00	600.00					-	-	-	600.00
1041	6" GATE VALVE & BOX	3.00	EACH	2,500.00	7,500.00					-	-	-	7,500.00
1042	6" PVC WATERMAIN	15.00	LF	3,500.00	52,500.00					-	-	-	52,500.00
1043	8" PVC WATERMAIN	520.00	LF	55.00	28,600.00					-	-	-	28,600.00
1044	HYDRANT (8' BURY)	1.00	EACH	6,500.00	6,500.00					-	-	-	6,500.00
1045	WATERMAIN FITTINGS	300.00	LB	15.25	4,575.00					-	-	-	4,575.00
1046	WATERMAIN TRACER SYSTEM (5TH ST)	1.00	LS	5,000.00	5,000.00					-	-	-	5,000.00
1047	REMOVE MANHOLE OR CATCH BASIN	1.00	EACH	500.00	500.00					-	-	-	500.00
1048	REMOVE SEWER PIPE (STORM)	85.00	LF	9.00	765.00					-	-	-	765.00
1049	CONNECT TO EXISTING STORM	2.00	EACH	1,250.00	2,500.00					-	-	-	2,500.00
1050	CONNECT TO EXISTING DRAINAGE STRUCTURE	1.00	EACH	1,500.00	1,500.00					-	-	-	1,500.00
1051	18" PIPE SEWER	46.00	LF	55.00	2,530.00					-	-	-	2,530.00
1052	STORM SEWER CASTING ASSEMBLY	2.00	EACH	1,200.00	2,400.00					-	-	-	2,400.00
1053	CONSTRUCT DRAINAGE STRUCTURE DESIGN SPECIAL (R-1)	4.30	LF	450.00	1,935.00					-	-	-	1,935.00
1054	CONSTRUCT DRAINAGE STRUCTURE DESIGN 48-4022	5.20	LF	500.00	2,600.00					-	-	-	2,600.00
1055	CONSTRUCTION ALLOWANCE (5TH ST)	18,000.00	UNIT	1.00	18,000.00					-	-	-	18,000.00
2001	MOBILIZATION (FOREST M&O)	1.00	LS	5,000.00	5,000.00					-	-	-	5,000.00
2002	BITUMINOUS PATCH SPECIAL (PARTIAL DEPTH)	110.00	SY	38.25	4,207.50					-	-	-	4,207.50
2003	MILL BITUMINOUS PAVEMENT (2")	2,832.00	SY	3.00	8,496.00					-	-	-	8,496.00
2004	BITUMINOUS MATERIAL FOR TACK COAT	283.00	GAL	3.50	990.50					-	-	-	990.50
2005	TYPE SP 12.5 WEARING COURSE MIXTURE (3;B) 2.0" THICK	2,832.00	SY	11.00	31,152.00					-	-	-	31,152.00
2006	ADJUST VALVE BOX	2.00	EACH	300.00	600.00					-	-	-	600.00
2007	7" CONCRETE DRIVEWAY PAVEMENT (COMMERCIAL)	15.00	SY	92.50	1,387.50					-	-	-	1,387.50
2008	TRAFFIC CONTROL (FOREST ST M&O)	1.00	LS	700.00	700.00					-	-	-	700.00
2009	CONSTRUCTION ALLOWANCE (FOREST ST M&O)	1,000.00	UNIT	1.00	1,000.00					-	-	-	1,000.00
3001	MOBILIZATION (RED WING AVE)	1.00	LS	2,000.00	2,000.00			0.25	500.00		500.00	25%	1,500.00
3002	TREE CLEARING	1.00	EACH	1,200.00	1,200.00			1.00	1,200.00		1,200.00	100%	-
3003	TREE GRUBBING	1.00	EACH	500.00	500.00			1.00	500.00		500.00	100%	-
3004	SALVAGE SIGN	1.00	EACH	50.00	50.00								50.00
3005	REMOVE CURB & GUTTER	15.00	LF	5.00	75.00								75.00
3006	EXCAVATION - COMMON (P)	167.00	CY	16.00	2,672.00								2,672.00
3007	4" CONCRETE WALK	1,545.00	SF	7.50	11,587.50								11,587.50
3008	6" CONCRETE WALK	85.00	SF	12.25	1,041.25								1,041.25
3009	TRUNCATED DOMES	10.00	SF	55.00	550.00								550.00
3010	CONCRETE CURB AND GUTTER DESIGN B618	15.00	LF	25.75	386.25								386.25
3011	7" CONCRETE DRIVEWAY PAVEMENT (COMMERCIAL)	25.00	SY	92.50	2,312.50								2,312.50
3012	STORM DRAIN INLET PROTECTION	2.00	EACH	200.00	400.00								400.00
3013	SEDIMENT CONTROL LOG TYPE ROCK	10.00	LF	5.00	50.00								50.00
3014	COMPOST GRADE 2	30.00	CY	30.00	900.00								900.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment

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Contractor:	FITZGERALD EXCAVATING & TRUCKING INC	Contractor's Project No.:	
Project:	2025 STREET & UTILITY IMPROVEMENTS	Agency's Project No.:	
Contract:			

Application No.: 1 Application Period: From 08/25/25 to 08/29/25 Application Date: 09/09/25

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Bid Item No.	Description	Contract Information				Previous Estimate		Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)					
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Quantity Previous Estimate	Value Previous Estimate	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)									
3015	FERTILIZER TYPE 3	23.00	LB	2.50	57.50			-	-		-		57.50					
3016	SODDING	535.00	S Y	7.00	3,745.00			-	-		-		3,745.00					
3017	RAPID STABILIZATION METHOD 2	268.00	S Y	3.00	804.00			-	-		-		804.00					
3018	INSTALL SIGN	1.00	EACH	350.00	350.00			-	-		-		350.00					
3019	TOPSOIL PREPARATION	535.00	S Y	2.50	1,337.50			-	-		-		1,337.50					
3020	TURF MAINTENANCE (RED WING AVE WALK)	30.00	DAY	500.00	15,000.00			-	-		-		15,000.00					
3021	CONSTRUCTION ALLOWANCE (RED WING AVE WALK)	1,000.00	UNIT	1.00	1,000.00			-	-		-		1,000.00					
Original Contract Totals					\$	2,294,629.25		\$	-	\$	36,538.50	\$	-	\$	36,538.50	2%	\$	2,258,090.75

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: **Financial

AGENDA SECTION: **FINANCIAL

SUBJECT: Financial Reports and Checks for August

SUGGESTED ACTION: Approved as part of the Consent Agenda

ATTACHMENTS:

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: New Business

AGENDA SECTION: NEW BUSINESS

SUBJECT: 2026 Budget
1. Resolution 2025-23: Adopting the 2026 Preliminary Budget & Levy

SUGGESTED ACTION: Motion to adopt Resolution 2025-23 adopting the 2026 Preliminary Budget and Levy and setting the Truth in Taxation meeting for December 2 at 6:30 pm.

ATTACHMENTS:

- [Kenyon, City of - Budget Memo 9.4.25.pdf](#)
- [Resolution 2025-23 Certifying 2026 Preliminary Levy.docx](#)

BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: JESSI STURTZ - ABDO FINANCIAL SOLUTIONS
SUBJECT: 2026 PRELIMINARY BUDGET AND TAX LEVY
DATE: 9/9/2025

Introduction

Upon your request, we have summarized some of the key items for consideration in this year's budget. This is the DO NOT EXCEED preliminary tax levy that needs to be certified to Goodhue County by September 30. The city will continue to work on the budget and tax levy until the final is adopted in December.

Budget Format

The 2026 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed in the 2026 budget.

Key items in this year's budget:

- LGA will increase by \$1,602 for 2026 for a total of \$666,716.
- The total 2026 tax levy is proposed to increase \$138,911 or 9.93% from 2025.
 - The general levy decreased \$96,336 or -12.09%.
 - Factors relating to this decrease are explained in this memo under the General Fund Budget Summary section and removing the transfers to capital.
 - The debt levy increased by \$107,646 or 38.96%. This is due to the bond payments scheduled for 2026. A new bond payment for the 2025A G.O. Bond has been added, along with the 2023A G.O. Bond. The 2023 G.O. Bond should have been budgeted in 2025 for \$57,000. We are adding it to the 2026 budget and spreading it out over the next three years for a total of \$19,000 for 2026, 2027 and 2028.
 - The fire levy increased by \$3,309 or 3.39%.
 - Factors relating to this increase are an increase in general liability insurance and pagers/maintenance.
 - The library levy increased by \$15,070 or 10.75%.
 - Factors relating to this increase are an increase in wages and benefits, an increase in automation, and an increase in utilities.
 - The EDA levy decreased by \$7,198 or -8.05%.
 - Factors relating to this decrease are adding the transfer of the interfund loan into revenue that hasn't been budgeted in the past.
 - A new capital levy was added for 2026 in the amount of \$116,500. Previously transfers were being made from the general fund to the capital fund.

Staffing

- All employees are expected to receive a COLA increase of 3%.
- A part time Administrative Assistant and a Finance Director (for 4th quarter of 2026) were added into this year's budget.
- Minnesota Paid Leave has been added to the appropriate funds.
- We have estimated a 10% increase to Workers Compensation Insurance and a 10% increase to General Liability Insurance.
- We have estimated a 5% increase on health insurance premiums.

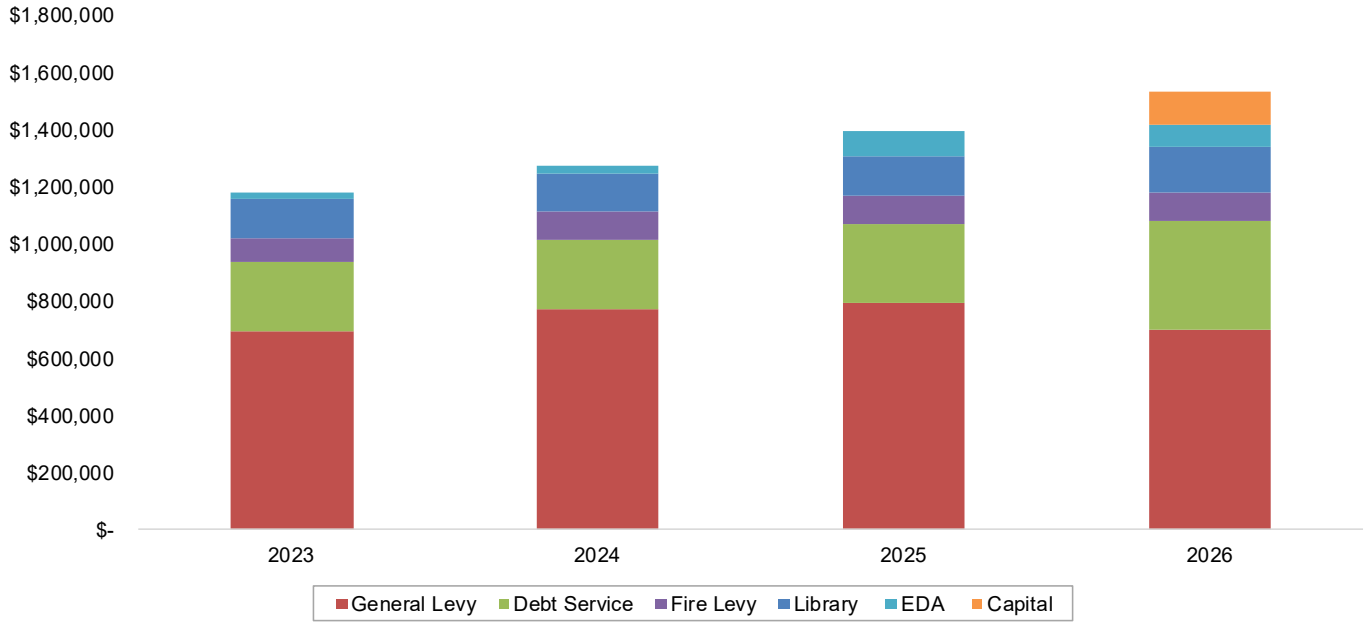
Tax Levy Summary

Overall, the property tax levy includes levies for general operations, EDA, capital equipment and improvements, street replacement, and debt service. The 2025 levy and 2026 proposed property tax levies are listed below:

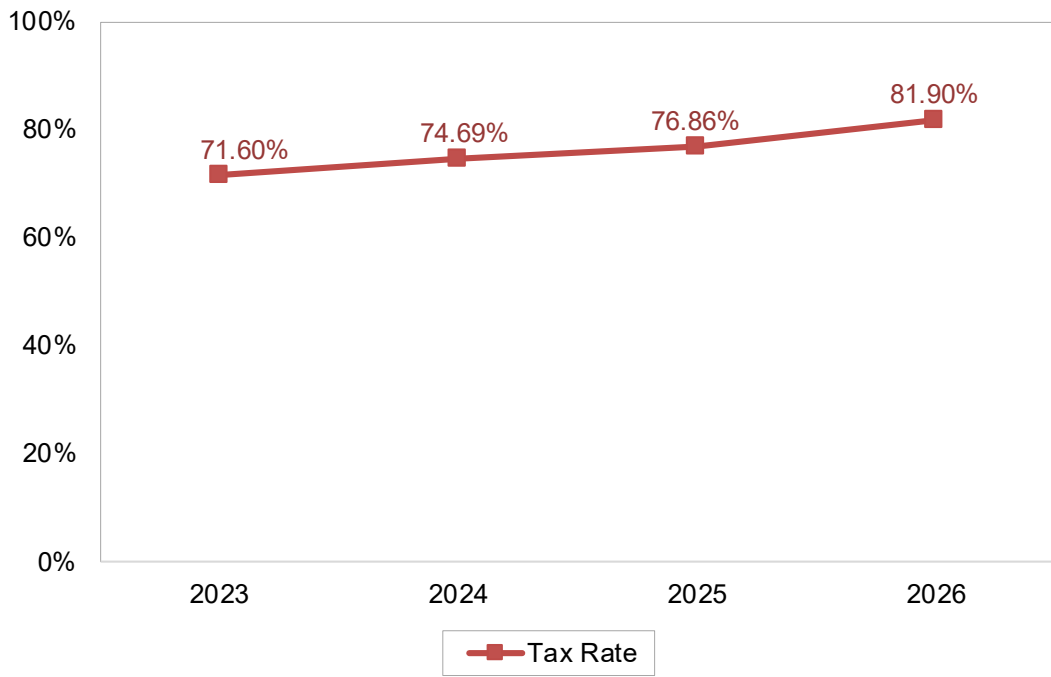
	2025 Levy	Estimated 2026 Levy	Increase (Decrease) from 2025	Percent Change from 2025	Fund #
General Levy	\$ 796,525	\$ 700,189	\$ (96,336)	-12.09%	101
Capital Levy	-	116,500	116,500	100.00%	202
Fire Levy	97,613	100,922	3,309	3.39%	203
Library Levy	140,137	155,207	15,070	10.75%	204
EDA Levy	89,447	82,249	(7,198)	-8.05%	205
Debt Levy					
2016 Bond	27,553	29,400	1,847	6.70%	303
2020A GO Bonds	138,259	85,035	(53,224)	-38.50%	310
2017B Go USDA Bond	91,125	95,681	4,556	5.00%	320
2017B USDA Note	19,341	20,308	967	5.00%	321
2023A GO Bond	-	76,000	76,000	100.00%	323
2025A GO Bond	-	77,500	77,500	100.00%	325
Total Debt Levy	276,278	383,924	107,646	38.96%	
Total Levy	\$ 1,400,000	\$ 1,538,991	\$ 138,991	9.93%	
Tax Capacity	\$ 1,821,570	\$ 1,879,054	\$ 57,484	3.16%	
City Tax Rate*	76.86%	81.90%	5.05%		

*The City's Payable 2026 Tax Rate has been estimated based on preliminary tax capacity information provided by Goodhue County. The final tax capacity and rate will vary from the rate estimated in this memo.

Tax Levy Summary 2023 to 2025 Actual and 2026 Proposed



Tax Rate 2023 to 2025 Actual and 2026 Proposed



Estimate Property Taxes

Property Type	Market Value	Taxable Market Value	2025 Taxes Payable	2026 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 62,500	\$ 480	\$ 512	\$ 32
Residential	200,000	171,500	1,318	1,405	87
Residential	300,000	280,500	2,156	2,297	142
Residential	400,000	389,500	2,994	3,190	197
Commercial	500,000	500,000	7,109	7,576	467

Note: change in market value has not been assumed

General Fund Budget Summary

	Actual 2023	Actual 2024	YTD 6.30.25	Budget 2025	Budget 2026	Amount Change
Revenues						
Property taxes	\$ 677,537	\$ 738,415	\$ -	\$ 797,278	\$ 700,189	\$ (97,089)
Licenses and permits	12,401	13,088	7,663	8,900	11,200	2,300
Intergovernmental	679,251	748,139	66,688	748,370	748,652	282
Charges for services	95,819	92,189	21,083	96,250	93,700	(2,550)
Fines and forfeitures	14,588	13,837	8,596	12,000	15,000	3,000
Interest earnings	18,999	13,440	29,948	10,000	15,000	5,000
Miscellaneous	20,274	27,443	2,601	13,580	13,580	-
Sale of fixed assets	7,325	(0)	455	-	-	-
Other financing sources	145,092	149,793	77,021	143,000	163,000	(20,000)
Prior Period Adjustment	-	(35,648)	-	-	-	-
Total Revenues	1,671,286	1,760,695	214,056	1,829,378	1,760,321	(109,057)

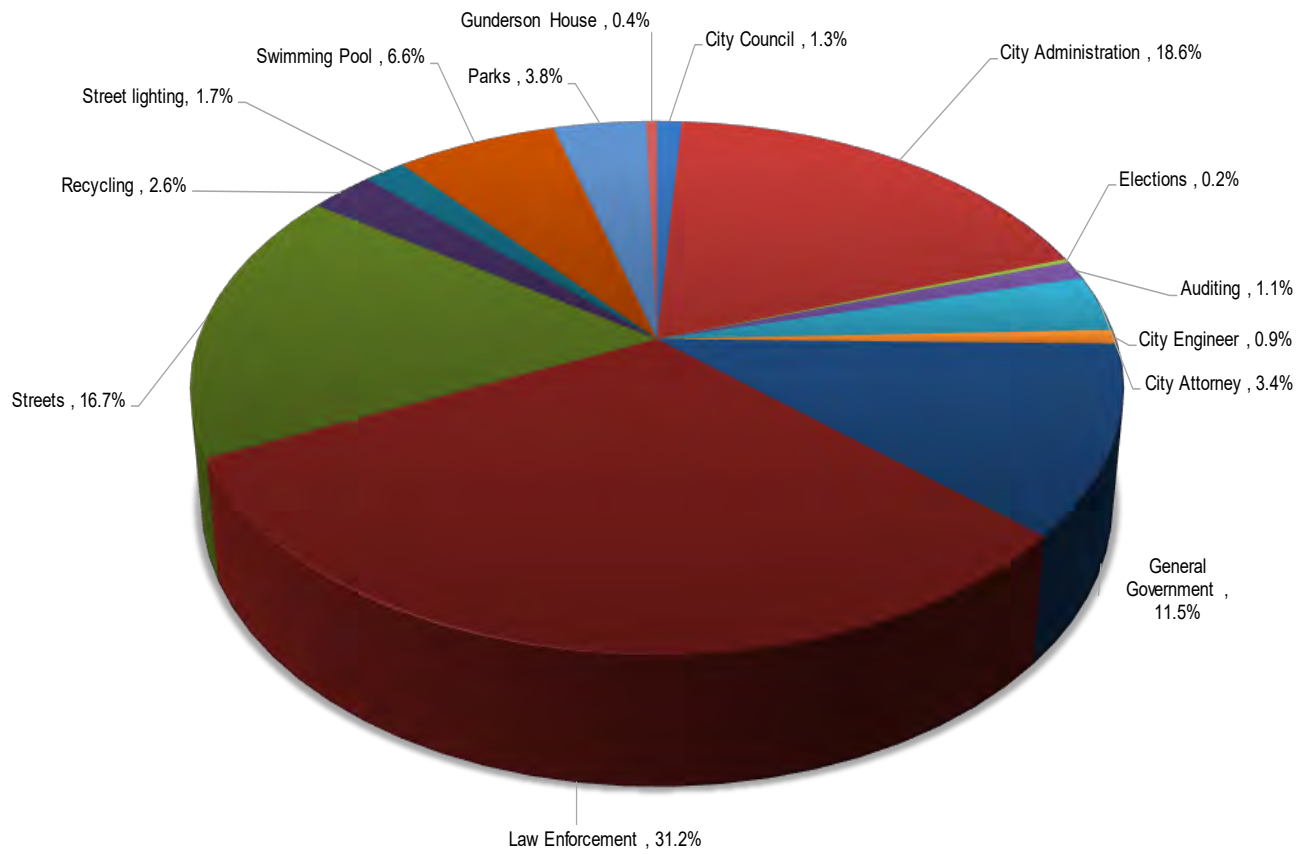
Revenue Key Changes:

- Property taxes - increase to offset increases in expenditures and decreases in other revenues.
- Other financing sources - increase in revenues to budget for \$20,000 transfer from the library.

	Actual 2023	Actual 2024	YTD 6.30.25	Budget 2025	Budget 2026	Amount Change
Expenditures						
City Council	\$ 21,346	\$ 18,197	\$ 2,390	\$ 13,600	\$ 17,940	\$ 4,340
City Administration	349,967	339,206	169,605	368,060	328,190	(39,870)
Elections	1,421	2,780	-	-	4,000	4,000
Auditing	43,557	19,558	19,765	18,000	20,000	2,000
City Attorney	48,390	68,327	15,006	50,000	60,000	10,000
City Engineer	14,400	13,230	4,600	15,000	15,000	-
General Government	113,347	116,203	67,795	107,200	201,635	94,435
Law Enforcement	531,451	671,397	262,630	579,837	549,726	(30,111)
Streets	525,815	307,245	135,637	438,950	294,510	(144,440)
Recycling	46,360	46,214	19,305	-	46,500	46,500
Street lighting	29,894	30,049	13,142	30,500	30,500	-
Swimming Pool	136,704	146,743	15,890	163,350	116,860	(46,490)
Parks	80,377	76,250	31,873	104,850	67,580	(37,270)
Gunderson House	15,188	17,738	4,592	17,800	7,880	(9,920)
Community Garden	20	41	55	-	-	-
Total Expenditures	1,958,238	1,873,176	762,285	1,907,147	1,760,321	(146,826)

Expenditure Key Changes:

- City Administrator -
 - Decrease in wages and benefits due to adding Abdo Financials Solutions.
 - Decrease in miscellaneous of \$6,500.
- General Government -
 - Increase in contracted services due to adding Abdo Financial Solutions in the amount of \$58,650.
 - Increases in numerous line items to align more with the actuals for the previous two years.
 - Increase in outside services of \$15,000 for Abdo Financial Solution's review of financials.
- Law Enforcement -
 - Decrease in numerous line items.
 - Decrease due to removing capital and transfers and moving it to its own fund.
- Streets -
 - Decrease in numerous line items.
 - Decrease due to removing capital and transfers and moving it to its own fund.
- Recycling –
 - Increase in recycling line item due to not being budgeted for in the past.
- Swimming Pool –
 - Decrease due to removing capital and transfers and moving it to its own fund.
- Parks –
 - Decrease due to removing capital and transfers and moving it to its own fund.
 - Decrease in wages and benefits due to a change in allocation for 2026.
 - Decrease in general liability insurance due to a change in allocation for 2026.



Budget Detail - By Fund

The following financial reports are attached:

- Revenues
- Expenses

CITY OF KENYON
Abdo CITY BUDGET REVENUE

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
101 GENERAL FUND							
00000 GENERAL REVENUE							
101-00000-32000	LICENSES & PERMITS	\$2,790.00	\$2,700.00	\$5,660.00	\$2,700.00	\$3,475.00	\$3,500.00
101-00000-32002	RENTAL PROPERTY LICENSE	\$60.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
101-00000-32110	ALCOHOL LICENSE	\$3,300.00	\$1,900.00	\$1,200.00	\$1,500.00	\$0.00	\$1,500.00
101-00000-32210	BUILDING PERMIT	\$5,011.35	\$3,600.00	\$5,109.29	\$3,600.00	\$2,967.52	\$5,000.00
101-00000-32240	ANIMAL LICENSE	\$505.59	\$350.00	\$548.35	\$400.00	\$785.88	\$500.00
101-00000-33900	DIVIDENDS	\$1,018.49	\$500.00	\$3,155.28	\$0.00	\$0.00	\$0.00
101-00000-34102	ZONING & VARIANCE FEES	\$969.20	\$350.00	\$813.90	\$350.00	\$700.00	\$800.00
101-00000-34107	ASSESSMENT SEARCHES	\$599.97	\$500.00	\$475.00	\$500.00	\$415.00	\$500.00
101-00000-34109	CHARGES FOR SERVICES	\$3,679.66	\$6,000.00	\$3,780.69	\$3,500.00	\$400.00	\$3,500.00
101-00000-34409	REIMBURSEMENTS	\$1,210.00	\$0.00	\$17,869.00	\$0.00	\$0.00	\$0.00
101-00000-35300	PAY PAL FEE	\$137.25	\$80.00	\$206.79	\$0.00	\$144.59	\$0.00
101-00000-36101	SPECIAL ASSESSMENTS	\$1.00	\$0.00	\$283.91	\$0.00	\$0.00	\$0.00
101-00000-36105	SPECIAL ASSESS. -DEL UTILITI	\$733.87	\$680.00	\$500.24	\$680.00	\$0.00	\$680.00
101-00000-36200	MISCELLANEOUS REVENUE	\$2,162.21	\$200.00	-\$4,020.00	\$0.00	\$140.65	\$0.00
101-00000-36210	INTEREST EARNINGS	\$17,371.00	\$150.00	\$8,264.71	\$10,000.00	\$29,947.93	\$15,000.00
101-00000-36220	RENT - LAND	\$2,148.00	\$2,000.00	\$2,415.00	\$2,400.00	\$1,890.00	\$2,400.00
101-00000-38050	CABLE TV FRANCHISE FEES	\$7,359.76	\$9,600.00	\$5,162.35	\$7,000.00	\$1,927.08	\$4,000.00
101-00000-39201	TRANSFER FROM GENERAL FU	\$0.00	\$0.00	\$8,440.00	\$0.00	\$0.00	\$0.00
101-00000-39202	TRANSFER FROM ENTERPRISE	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
101-00000-39999	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	-\$35,648.00	\$0.00	\$0.00	\$0.00
00000 GENERAL REVENUE		\$69,057.35	\$48,710.00	\$24,216.51	\$32,630.00	\$42,793.65	\$57,380.00
41000 GENERAL GOVERNMENT							
101-41000-31020	DELINQUENT TAXES	\$12,516.14	\$15,000.00	\$5,888.85	\$12,000.00	\$0.00	\$12,000.00
101-41000-31030	MOBILE HOME TAX	\$7,273.01	\$1,000.00	\$4,709.65	\$7,000.00	\$0.00	\$7,000.00
101-41000-31110	CURRENT AD VALOREM TAXES	\$677,536.58	\$739,725.00	\$738,415.30	\$797,277.72	\$0.00	\$700,189.00
101-41000-33401	LOCAL GOVERNMENT AID	\$595,450.00	\$640,500.00	\$664,264.50	\$665,114.00	\$62,534.11	\$666,716.00
101-41000-33422	STATE MARKET VALUE CREDIT	\$876.33	\$0.00	\$916.44	\$0.00	\$0.00	\$0.00
41000 GENERAL GOVERNMENT		\$1,293,652.06	\$1,396,225.00	\$1,414,194.74	\$1,481,391.72	\$62,534.11	\$1,385,905.00
41100 GENERAL GOVERNMENT							
101-41100-31120	TRANSFER-KMU IN LIEU OF T	\$62,937.01	\$68,000.00	\$66,083.97	\$68,000.00	\$19,646.01	\$68,000.00
101-41100-31130	SHARED FACILITY - KMU	\$62,155.00	\$74,000.00	\$74,000.00	\$75,000.00	\$57,375.00	\$75,000.00
41100 GENERAL GOVERNMENT		\$125,092.01	\$142,000.00	\$140,083.97	\$143,000.00	\$77,021.01	\$143,000.00
42100 LAW ENFORCEMENT							
101-42100-32001	LICENSES & PERMITS	\$734.19	\$700.00	\$569.90	\$700.00	\$435.00	\$700.00
101-42100-33404	STATE GRANTS & AIDS	\$41,834.95	\$1,000.00	\$0.49	\$1,000.00	\$0.00	\$1,000.00
101-42100-33417	POLICE GRANT - TZD	\$1,148.81	\$0.00	\$3,078.69	\$1,000.00	\$464.36	\$1,000.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
101-42100-33421	STATE POLICE AID	\$32,667.77	\$64,000.00	\$37,835.00	\$33,000.00	\$0.00	\$40,000.00
101-42100-33900	DIVIDENDS	\$200.84	\$500.00	\$698.95	\$0.00	\$0.00	\$0.00
101-42100-34412	REIMBURSEMENTS-POLICE	\$1,086.36	\$0.00	\$0.00	\$0.00	\$1,068.84	\$0.00
101-42100-34790	SALE OF EXCESS EQUIPMENT	\$7,325.30	\$14,000.00	\$0.00	\$0.00	\$454.75	\$0.00
101-42100-35100	FINES/PENALTIES	\$14,588.02	\$6,000.00	\$13,836.93	\$12,000.00	\$8,596.24	\$15,000.00
101-42100-36200	MISCELLANEOUS REVENUE	\$295.00	\$0.00	\$4,497.37	\$0.00	\$218.56	\$0.00
101-42100-39201	TRANSFER FROM GENERAL FU	\$0.00	\$0.00	\$1,269.00	\$0.00	\$0.00	\$0.00
42100	LAW ENFORCEMENT	\$99,881.24	\$86,200.00	\$61,786.33	\$47,700.00	\$11,237.75	\$57,700.00
43000	PUBLIC WORKS						
101-43000-33100	FEDERAL GRANTS AND AIDS	\$0.00	\$0.00	\$6,326.00	\$0.00	\$0.00	\$0.00
101-43000-36200	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$173.40	\$0.00	\$0.00	\$0.00
43000	PUBLIC WORKS	\$0.00	\$0.00	\$6,499.40	\$0.00	\$0.00	\$0.00
43100	STREETS						
101-43100-33401	LOCAL GOVERNMENT AID	\$0.00	\$0.00	\$31,007.89	\$41,256.00	\$3,689.51	\$32,936.00
101-43100-34790	SALE OF EXCESS EQUIPMENT	\$0.00	\$0.00	-\$0.16	\$0.00	\$0.00	\$0.00
101-43100-36200	MISCELLANEOUS REVENUE	\$1,349.90	\$0.00	\$560.82	\$0.00	\$965.01	\$0.00
43100	STREETS	\$1,349.90	\$0.00	\$31,568.55	\$41,256.00	\$4,654.52	\$32,936.00
43250	RECYCLING						
101-43250-37320	RECYCLING CUSTOMER CHARG	\$48,746.78	\$47,500.00	\$51,417.90	\$47,500.00	\$8,387.39	\$47,500.00
43250	RECYCLING	\$48,746.78	\$47,500.00	\$51,417.90	\$47,500.00	\$8,387.39	\$47,500.00
45124	SWIMMING POOL						
101-45124-33900	DIVIDENDS	\$83.24	\$200.00	\$257.87	\$0.00	\$0.00	\$0.00
101-45124-34409	REIMBURSEMENTS	\$0.00	\$0.00	\$45.00	\$0.00	\$0.00	\$0.00
101-45124-34720	SWIMMING POOL FEES	\$27,358.10	\$28,000.00	\$24,125.41	\$30,000.00	\$6,893.82	\$30,000.00
101-45124-34721	SWIMMING POOL CONCESSION	\$4,812.89	\$4,500.00	\$3,532.07	\$5,000.00	\$189.52	\$5,000.00
101-45124-35300	PAY PAL FEE	\$7.00	\$0.00	\$124.55	\$0.00	\$35.99	\$0.00
101-45124-37940	CASH OVER/SHORT	\$0.00	\$0.00	\$167.37	\$0.00	\$0.00	\$0.00
45124	SWIMMING POOL	\$32,261.23	\$32,700.00	\$28,252.27	\$35,000.00	\$7,119.33	\$35,000.00
45200	PARKS						
101-45200-33900	DIVIDENDS	\$156.82	\$150.00	\$541.01	\$0.00	\$0.00	\$0.00
101-45200-34780	PARK RENTAL FEES	\$889.57	\$900.00	\$1,176.56	\$900.00	\$208.38	\$900.00
101-45200-36200	MISCELLANEOUS REVENUE	\$30.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
45200	PARKS	\$1,076.39	\$1,050.00	\$2,017.57	\$900.00	\$208.38	\$900.00
45300	GUNDERSON HOUSE						
101-45300-33900	DIVIDENDS	\$168.69	\$0.00	\$522.58	\$0.00	\$0.00	\$0.00
45300	GUNDERSON HOUSE	\$168.69	\$0.00	\$522.58	\$0.00	\$0.00	\$0.00
45400	COMMUNITY GARDEN						
101-45400-34760	GARDEN PLOT RENTAL FEES	\$0.00	\$0.00	\$135.00	\$0.00	\$100.00	\$0.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
45400	COMMUNITY GARDEN	\$0.00	\$0.00	\$135.00	\$0.00	\$100.00	\$0.00
101	GENERAL FUND	\$1,671,285.65	\$1,754,385.00	\$1,760,694.82	\$1,829,377.72	\$214,056.14	\$1,760,321.00
202	CAPITAL OUTLAY						
00000	GENERAL REVENUE						
202-00000-36210	INTEREST EARNINGS	\$21,537.50	\$150.00	\$24,298.00	\$0.00	\$0.00	\$0.00
202-00000-39201	TRANSFER FROM GENERAL FU	\$35,000.00	\$0.00	\$49,288.00	\$0.00	\$0.00	\$0.00
202-00000-39203	TRANSFER FROM SP.REVENUE	\$69,500.00	\$69,500.00	\$0.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$126,037.50	\$69,650.00	\$73,586.00	\$0.00	\$0.00	\$0.00
42000	PUBLIC SAFETY						
202-42000-31110	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00
202-42000-39208	TRANSFER FROM GENERAL FU	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00
42000	PUBLIC SAFETY	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$24,000.00
43100	STREETS						
202-43100-31110	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
202-43100-39209	TRANSFER FROM GENERAL FU	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00
43100	STREETS	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$100,000.00
45000	CULTURE & RECREATION						
202-45000-31110	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,000.00
202-45000-39201	TRANSFER FROM GENERAL FU	\$23,000.00	\$58,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00
45000	CULTURE & RECREATION	\$23,000.00	\$58,000.00	\$15,000.00	\$0.00	\$0.00	\$47,000.00
45300	GUNDERSON HOUSE						
202-45300-31110	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
45300	GUNDERSON HOUSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
202	CAPITAL OUTLAY	\$203,037.50	\$181,650.00	\$142,586.00	\$0.00	\$0.00	\$179,000.00
203	FIRE						
00000	GENERAL REVENUE						
203-00000-31110	CURRENT AD VALOREM TAXES	\$93,248.50	\$100,709.00	\$100,709.00	\$97,612.98	\$0.00	\$100,922.00
203-00000-33400	STATE GRANTS & AIDS	\$47,835.00	\$10,000.00	\$0.00	\$10,000.00	\$6,000.00	\$10,000.00
203-00000-33420	STATE FIRE AID	\$33,793.68	\$33,000.00	\$39,078.36	\$33,000.00	\$0.00	\$33,000.00
203-00000-33900	DIVIDENDS	\$241.78	\$0.00	\$749.00	\$0.00	\$0.00	\$0.00
203-00000-34200	FIRE - TOWNSHIP CONTRACT	\$92,747.69	\$108,378.69	\$108,378.69	\$93,785.02	\$17,015.85	\$93,785.00
203-00000-34411	REIMBURSEMENT-FIRE SUPPR	\$1,000.00	\$3,000.00	\$10,000.00	\$0.00	\$5,000.00	\$0.00
203-00000-36105	SPECIAL ASSESS. -DEL UTILITI	\$0.00	\$210.00	\$266.00	\$210.00	\$0.00	\$0.00
203-00000-36200	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$250.00	\$0.00	\$22.09	\$0.00
203-00000-36210	INTEREST EARNINGS	\$2,223.80	\$75.00	\$11,158.00	\$75.00	\$0.00	\$75.00
203-00000-36230	DONATIONS	\$0.00	\$0.00	\$1,600.00	\$0.00	\$50.00	\$0.00
203-00000-36235	Donation - Donor Restricted	\$0.00	\$0.00	\$68,966.77	\$0.00	\$10,000.00	\$0.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
203-00000-39201	TRANSFER FROM GENERAL FU	\$250,000.00	\$0.00	\$78,925.00	\$0.00	\$0.00	\$0.00
00000 GENERAL REVENUE		\$521,090.45	\$255,372.69	\$420,080.82	\$234,683.00	\$38,087.94	\$237,782.00
203 FIRE		\$521,090.45	\$255,372.69	\$420,080.82	\$234,683.00	\$38,087.94	\$237,782.00
204 LIBRARY							
00000 GENERAL REVENUE							
204-00000-31110	CURRENT AD VALOREM TAXES	\$136,470.00	\$135,675.00	\$135,675.00	\$140,137.00	\$0.00	\$155,207.00
204-00000-33620	LIBRARY COUNTY AID	\$41,453.98	\$45,028.23	\$45,028.22	\$49,685.07	\$0.00	\$54,323.00
204-00000-33900	DIVIDENDS	\$126.51	\$200.00	\$391.91	\$200.00	\$0.00	\$200.00
204-00000-34109	CHARGES FOR SERVICES	\$706.29	\$700.00	\$698.72	\$700.00	\$407.20	\$700.00
204-00000-35103	LIBRARY FINES	\$424.58	\$200.00	\$297.44	\$200.00	\$171.24	\$200.00
204-00000-36200	MISCELLANEOUS REVENUE	\$873.05	\$519.77	\$1,968.25	\$500.00	\$47.76	\$750.00
204-00000-36210	INTEREST EARNINGS	\$1,648.00	\$90.00	\$2,884.00	\$90.00	\$0.00	\$90.00
00000 GENERAL REVENUE		\$181,702.41	\$182,413.00	\$186,943.54	\$191,512.07	\$626.20	\$211,470.00
204 LIBRARY		\$181,702.41	\$182,413.00	\$186,943.54	\$191,512.07	\$626.20	\$211,470.00
205 ECONOMIC DEVELOPMENT AUTHORITY							
00000 GENERAL REVENUE							
205-00000-31110	CURRENT AD VALOREM TAXES	\$24,382.00	\$26,331.00	\$26,331.00	\$89,447.30	\$0.00	\$82,249.00
205-00000-33900	DIVIDENDS	\$16.64	\$0.00	\$51.55	\$0.00	\$0.00	\$0.00
205-00000-35106	LEASE-NAPA STORE	\$5,400.00	\$5,400.00	\$5,400.00	\$3,000.00	\$450.00	\$3,000.00
205-00000-39202	TRANSFER FROM ENTERPRISE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,147.00
00000 GENERAL REVENUE		\$29,798.64	\$31,731.00	\$31,782.55	\$92,447.30	\$450.00	\$96,396.00
205 ECONOMIC DEVELOPMENT AUTHORITY		\$29,798.64	\$31,731.00	\$31,782.55	\$92,447.30	\$450.00	\$96,396.00
230 SPECIAL PURPOSE DONATIONS							
00000 GENERAL REVENUE							
230-00000-36210	INTEREST EARNINGS	\$2,380.00	\$140.00	\$3,002.00	\$0.00	\$0.00	\$0.00
00000 GENERAL REVENUE		\$2,380.00	\$140.00	\$3,002.00	\$0.00	\$0.00	\$0.00
42000 PUBLIC SAFETY							
230-42000-36340	DONATIONS-PUBLIC SAFETY	\$50,307.47	\$0.00	\$2,805.60	\$0.00	\$3,020.00	\$0.00
42000 PUBLIC SAFETY		\$50,307.47	\$0.00	\$2,805.60	\$0.00	\$3,020.00	\$0.00
42200 FIRE							
230-42200-36230	DONATIONS	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
42200 FIRE		\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
45000 CULTURE & RECREATION							
230-45000-36330	DONATIONS-CULTURE & RECR	\$20,470.10	\$0.00	\$31,153.75	\$0.00	\$5,424.00	\$0.00
45000 CULTURE & RECREATION		\$20,470.10	\$0.00	\$31,153.75	\$0.00	\$5,424.00	\$0.00
45500 LIBRARY							

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
230-45500-36230	DONATIONS	\$474.74	\$0.00	\$5,497.00	\$0.00	\$1,760.00	\$0.00
45500 LIBRARY		\$474.74	\$0.00	\$5,497.00	\$0.00	\$1,760.00	\$0.00
230	SPECIAL PURPOSE DONATIONS	\$73,632.31	\$140.00	\$42,558.35	\$0.00	\$10,204.00	\$0.00
240	COVID CARES ACT FUNDS						
00000	GENERAL REVENUE						
240-00000-33100	FEDERAL GRANTS AND AIDS	\$0.00	\$0.00	\$31,470.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$0.00	\$0.00	\$31,470.00	\$0.00	\$0.00	\$0.00
240	COVID CARES ACT FUNDS	\$0.00	\$0.00	\$31,470.00	\$0.00	\$0.00	\$0.00
301	2012 G.O. IMP. BONDS-STREETS						
47000	DEBT SERVICE						
301-47000-31110	CURRENT AD VALOREM TAXES	\$10,240.75	\$11,059.00	\$0.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE	\$10,240.75	\$11,059.00	\$0.00	\$0.00	\$0.00	\$0.00
301	2012 G.O. IMP. BONDS-STREETS	\$10,240.75	\$11,059.00	\$0.00	\$0.00	\$0.00	\$0.00
303	2016 FIRST STREET IMPROVEMENTS						
00000	GENERAL REVENUE						
303-00000-36210	INTEREST EARNINGS	\$612.00	\$0.00	\$1,129.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$612.00	\$0.00	\$1,129.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE						
303-47000-31110	CURRENT AD VALOREM TAXES	\$19,646.00	\$21,217.00	\$26,800.00	\$26,800.00	\$0.00	\$29,400.00
303-47000-36101	SPECIAL ASSESSMENTS	\$9,168.84	\$8,182.00	\$7,809.91	\$8,182.00	\$0.00	\$0.00
47000	DEBT SERVICE	\$28,814.84	\$29,399.00	\$34,609.91	\$34,982.00	\$0.00	\$29,400.00
303	2016 FIRST STREET IMPROVEMENTS	\$29,426.84	\$29,399.00	\$35,738.91	\$34,982.00	\$0.00	\$29,400.00
307	2007 G.O. REFUNDING BONDS						
00000	GENERAL REVENUE						
307-00000-36210	INTEREST EARNINGS	\$11.00	\$0.00	\$18.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$11.00	\$0.00	\$18.00	\$0.00	\$0.00	\$0.00
307	2007 G.O. REFUNDING BONDS	\$11.00	\$0.00	\$18.00	\$0.00	\$0.00	\$0.00
310	2020A GO BOND (RW, BUS PK, 2ND						
00000	GENERAL REVENUE						
310-00000-36210	INTEREST EARNINGS	\$2,472.00	\$0.00	\$4,893.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$2,472.00	\$0.00	\$4,893.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE						
310-47000-31110	CURRENT AD VALOREM TAXES	\$99,405.50	\$107,357.00	\$138,259.00	\$138,259.00	\$0.00	\$85,035.00
310-47000-36101	SPECIAL ASSESSMENTS	\$40,893.75	\$38,747.00	\$51,261.94	\$38,747.00	\$0.00	\$38,787.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
47000	DEBT SERVICE	\$140,299.25	\$146,104.00	\$189,520.94	\$177,006.00	\$0.00	\$123,822.00
310 2020A	GO BOND (RW, BUS PK, 2ND	\$142,771.25	\$146,104.00	\$194,413.94	\$177,006.00	\$0.00	\$123,822.00
320 2016B	GO USDA BOND FIRE HALL						
00000	GENERAL REVENUE						
320-00000-36210	INTEREST EARNINGS	\$358.00	\$0.00	\$593.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$358.00	\$0.00	\$593.00	\$0.00	\$0.00	\$0.00
47100 2016	FIRE HALL BOND CIP NOTES						
320-47100-31110	CURRENT AD VALOREM TAXES	\$95,680.00	\$103,334.00	\$91,125.00	\$91,125.00	\$0.00	\$95,681.00
47100 2016	FIRE HALL BOND CIP NOTES	\$95,680.00	\$103,334.00	\$91,125.00	\$91,125.00	\$0.00	\$95,681.00
320 2016B	GO USDA BOND FIRE HALL	\$96,038.00	\$103,334.00	\$91,718.00	\$91,125.00	\$0.00	\$95,681.00
321 2016B	USDA NOTE FIRE HALL						
00000	GENERAL REVENUE						
321-00000-36210	INTEREST EARNINGS	\$22.00	\$0.00	\$720.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$22.00	\$0.00	\$720.00	\$0.00	\$0.00	\$0.00
47200 2016	FIRE HALL BOND USDA NOTES						
321-47200-31110	CURRENT AD VALOREM TAXES	\$19,340.00	\$20,887.00	\$19,341.00	\$19,341.00	\$0.00	\$20,308.00
47200 2016	FIRE HALL BOND USDA NOTES	\$19,340.00	\$20,887.00	\$19,341.00	\$19,341.00	\$0.00	\$20,308.00
321 2016B	USDA NOTE FIRE HALL	\$19,362.00	\$20,887.00	\$20,061.00	\$19,341.00	\$0.00	\$20,308.00
323 2023A	G.O. Bond						
00000	GENERAL REVENUE						
323-00000-31110	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,000.00
323-00000-36210	INTEREST EARNINGS	\$0.00	\$0.00	-\$0.10	\$0.00	\$9,884.25	\$0.00
00000	GENERAL REVENUE	\$0.00	\$0.00	-\$0.10	\$0.00	\$9,884.25	\$76,000.00
47000	DEBT SERVICE						
323-47000-36210	INTEREST EARNINGS	\$951.90	\$0.00	\$6,976.90	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE	\$951.90	\$0.00	\$6,976.90	\$0.00	\$0.00	\$0.00
323 2023A	G.O. Bond	\$951.90	\$0.00	\$6,976.80	\$0.00	\$9,884.25	\$76,000.00
325 2025	Street Projects						
00000	GENERAL REVENUE						
325-00000-31110	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,500.00
00000	GENERAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,500.00
325 2025	Street Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,500.00
331 2020	FREIGHTLINER 114SD						
47000	DEBT SERVICE						

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
331-47000-39207	TRANSFER FROM CAPITAL FUN	\$36,525.00	\$36,525.00	\$36,522.78	\$36,523.00	\$0.00	\$0.00
47000	DEBT SERVICE	\$36,525.00	\$36,525.00	\$36,522.78	\$36,523.00	\$0.00	\$0.00
331 2020	FREIGHTLINER 114SD	\$36,525.00	\$36,525.00	\$36,522.78	\$36,523.00	\$0.00	\$0.00
336 2019	FORD F150 LEASE						
00000	GENERAL REVENUE						
336-00000-36210	INTEREST EARNINGS	\$0.00	\$0.00	\$3,889.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$0.00	\$0.00	\$3,889.00	\$0.00	\$0.00	\$0.00
336 2019	FORD F150 LEASE	\$0.00	\$0.00	\$3,889.00	\$0.00	\$0.00	\$0.00
340	RED WING AVE CAPITAL PROJECT						
43100	STREETS						
340-43100-36210	INTEREST EARNINGS	\$0.00	\$0.00	\$11,697.34	\$10,000.00	\$0.00	\$10,000.00
43100	STREETS	\$0.00	\$0.00	\$11,697.34	\$10,000.00	\$0.00	\$10,000.00
340	RED WING AVE CAPITAL PROJECT	\$0.00	\$0.00	\$11,697.34	\$10,000.00	\$0.00	\$10,000.00
420	INDUSTRIAL PARK						
00000	GENERAL REVENUE						
420-00000-36210	INTEREST EARNINGS	\$2,989.29	\$0.00	\$4,928.85	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$2,989.29	\$0.00	\$4,928.85	\$0.00	\$0.00	\$0.00
420	INDUSTRIAL PARK	\$2,989.29	\$0.00	\$4,928.85	\$0.00	\$0.00	\$0.00
601	WATER						
00000	GENERAL REVENUE						
601-00000-33439	PENSION REVENUE	\$3.00	\$0.00	\$1,341.00	\$0.00	\$0.00	\$0.00
601-00000-36101	SPECIAL ASSESSMENTS	\$1,952.00	\$2,500.00	\$4,787.51	\$0.00	\$0.00	\$0.00
601-00000-36105	SPECIAL ASSESS. -DEL UTILITI	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00	\$0.00
601-00000-36210	INTEREST EARNINGS	\$41,745.39	\$35,000.00	\$44,012.86	\$17,000.00	\$13,582.41	\$25,000.00
601-00000-36226	Water Tower Lease	\$0.00	\$7,200.00	\$8,635.00	\$7,200.00	\$3,600.00	\$7,200.00
601-00000-37110	WATER SALES	\$436,462.24	\$500,000.00	\$424,853.43	\$400,000.00	\$159,532.16	\$400,000.00
601-00000-37120	WATER SALES - BULK SALES	\$2,034.75	\$2,000.00	\$48.40	\$700.00	\$0.00	\$700.00
601-00000-37150	CONNECTION FEES-BLDG PER	\$12,081.23	\$6,752.00	\$0.00	\$0.00	\$0.00	\$0.00
601-00000-37160	WATER PENALTIES	\$3,091.40	\$3,000.00	\$2,192.49	\$2,500.00	\$705.20	\$2,500.00
601-00000-39202	TRANSFER FROM ENTERPRISE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
601-00000-39999	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	-\$25,070.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$497,370.01	\$556,592.00	\$460,800.69	\$427,400.00	\$177,419.77	\$460,400.00
601	WATER	\$497,370.01	\$556,592.00	\$460,800.69	\$427,400.00	\$177,419.77	\$460,400.00
602	SANITARY SEWER						
00000	GENERAL REVENUE						
602-00000-33100	FEDERAL GRANTS AND AIDS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,815.01	\$0.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
602-00000-33439	PENSION REVENUE	\$3.00	\$0.00	\$778.00	\$0.00	\$0.00	\$0.00
602-00000-33900	DIVIDENDS	\$433.86	\$0.00	\$1,344.04	\$0.00	\$0.00	\$0.00
602-00000-34407	UTILITY CONNECTION FEES	\$7,235.19	\$5,000.00	\$5,400.00	\$5,000.00	\$3,600.00	\$5,000.00
602-00000-34790	SALE OF EXCESS EQUIPMENT	\$3,084.90	\$0.00	\$2,916.18	\$0.00	\$0.00	\$0.00
602-00000-36101	SPECIAL ASSESSMENTS	\$3,248.80	\$4,500.00	\$1,452.98	\$4,500.00	\$0.00	\$0.00
602-00000-36105	SPECIAL ASSESS. -DEL UTILITI	-\$0.25	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00
602-00000-36200	MISCELLANEOUS REVENUE	\$4,902.22	\$0.00	\$11,354.10	\$0.00	\$4,221.40	\$0.00
602-00000-36210	INTEREST EARNINGS	\$105,150.31	\$20,000.00	\$82,553.30	\$50,000.00	\$0.00	\$50,000.00
602-00000-37200	SANITARY SEWER CHARGES	\$622,184.64	\$500,000.00	\$584,486.00	\$526,000.00	\$92,188.27	\$526,000.00
602-00000-39999	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	-\$84,101.15	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$746,242.67	\$529,620.00	\$606,183.45	\$585,500.00	\$105,824.68	\$581,000.00
602	SANITARY SEWER	\$746,242.67	\$529,620.00	\$606,183.45	\$585,500.00	\$105,824.68	\$581,000.00
603	ELECTRIC						
00000	GENERAL REVENUE						
603-00000-33439	PENSION REVENUE	\$11.00	\$0.00	\$3,252.00	\$0.00	\$0.00	\$0.00
603-00000-33800	SHARE OF CMPAS INCOME	\$0.00	\$0.00	\$8,582.50	\$0.00	\$0.00	\$0.00
603-00000-34109	CHARGES FOR SERVICES	\$300.00	\$0.00	-\$9,521.00	\$0.00	\$0.00	\$0.00
603-00000-35000	NSF/RECON/SHUTOFF NOTICE	\$6,108.92	\$6,320.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
603-00000-36105	SPECIAL ASSESS. -DEL UTILITI	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00
603-00000-36200	MISCELLANEOUS REVENUE	\$8,658.97	\$0.00	\$10,687.46	\$0.00	\$964.20	\$0.00
603-00000-36210	INTEREST EARNINGS	\$222,116.60	\$200,000.00	\$201,175.17	\$200,000.00	\$72,763.67	\$200,000.00
603-00000-36211	INT INCOME-CITY INTF LOAN-	\$0.00	\$0.00	\$816.00	\$0.00	\$0.00	\$0.00
603-00000-36212	INT INC-CITY INTF LOAN	\$0.00	\$0.00	\$1,478.00	\$0.00	\$0.00	\$0.00
603-00000-36225	POLE CONTACT CHARGE	\$0.00	\$5,000.00	\$4,981.00	\$5,000.00	\$4,956.00	\$7,000.00
603-00000-36260	GARBAGE BILLING FEE	\$47,973.58	\$48,000.00	-\$8,041.00	\$50,000.00	\$4,800.00	\$50,000.00
603-00000-36261	GARBAGE BILLING FEE - Tax	\$3,743.17	\$38,000.00	\$20,571.67	\$38,000.00	\$0.00	\$38,000.00
603-00000-36262	GARBAGE BILLING FEE - FUEL	\$2,302.85	\$2,300.00	\$5,936.31	\$2,300.00	\$0.00	\$2,300.00
603-00000-37150	CONNECTION FEES-BLDG PER	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
603-00000-37320	RECYCLING CUSTOMER CHARG	\$8,250.00	\$0.00	-\$0.16	\$0.00	\$4,130.00	\$0.00
603-00000-37410	RESIDENTIAL ELEC SALES	\$983,812.17	\$1,200,000.00	\$1,089,706.11	\$1,200,000.00	\$375,237.22	\$1,200,000.00
603-00000-37420	COMMERCIAL & INDUST ELEC	\$297,557.52	\$300,000.00	\$195,214.79	\$300,000.00	\$84,999.15	\$300,000.00
603-00000-37430	DEMAND ELECTRIC SALES	\$722,852.44	\$650,000.00	\$591,368.02	\$650,000.00	\$260,374.76	\$65,000.00
603-00000-37440	PUBLIC STREET & HWY ELEC S	\$45,680.84	\$45,000.00	\$31,713.16	\$22,600.00	\$13,894.86	\$22,600.00
603-00000-37460	ELECTRIC PENALTIES	\$8,529.15	\$8,000.00	\$7,375.96	\$45,000.00	\$3,887.37	\$45,000.00
603-00000-37470	SECURITY LIGHT SALES	\$3,157.49	\$3,000.00	\$2,870.00	\$3,000.00	\$1,150.00	\$3,000.00
603-00000-39999	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	-\$134,124.00	\$0.00	-\$0.62	\$0.00
00000	GENERAL REVENUE	\$2,361,054.70	\$2,507,705.00	\$2,024,041.99	\$2,523,900.00	\$827,156.61	\$1,940,900.00
49590	ELECTRIC - GENERAL						
603-49590-33900	DIVIDENDS	\$0.00	\$0.00	\$4,002.00	\$0.00	\$0.00	\$0.00
49590	ELECTRIC - GENERAL	\$0.00	\$0.00	\$4,002.00	\$0.00	\$0.00	\$0.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
603 ELECTRIC		\$2,361,054.70	\$2,507,705.00	\$2,028,043.99	\$2,523,900.00	\$827,156.61	\$1,940,900.00
605 STORM SEWER							
00000 GENERAL REVENUE							
605-00000-33439	PENSION REVENUE	\$6.00	\$0.00	\$1,271.00	\$0.00	\$0.00	\$0.00
605-00000-34790	SALE OF EXCESS EQUIPMENT	\$0.00	\$0.00	\$12,539.99	\$0.00	\$0.00	\$0.00
00000 GENERAL REVENUE		\$6.00	\$0.00	\$13,810.99	\$0.00	\$0.00	\$0.00
43251 STORM SEWER UTIL & MAINT							
605-43251-33900	DIVIDENDS	\$12.71	\$0.00	\$39.37	\$0.00	\$0.00	\$0.00
605-43251-36105	SPECIAL ASSESS. -DEL UTILITI	\$0.00	\$0.00	\$0.22	\$1,000.00	\$0.00	\$1,000.00
605-43251-36210	INTEREST EARNINGS	\$15,242.60	\$6,000.00	\$19,501.37	\$6,000.00	\$0.00	\$6,000.00
605-43251-37202	STORM SEWER MAINT. FEE	\$49,587.36	\$51,000.00	\$69,044.06	\$125,000.00	\$20,368.12	\$125,000.00
43251 STORM SEWER UTIL & MAINT		\$64,842.67	\$57,000.00	\$88,585.02	\$132,000.00	\$20,368.12	\$132,000.00
605 STORM SEWER		\$64,848.67	\$57,000.00	\$102,396.01	\$132,000.00	\$20,368.12	\$132,000.00
609 LIQUOR							
00000 GENERAL REVENUE							
609-00000-33439	PENSION REVENUE	\$1.00	\$0.00	\$182.00	\$0.00	\$0.00	\$0.00
609-00000-33900	DIVIDENDS	\$146.02	\$0.00	\$452.35	\$0.00	\$0.00	\$0.00
609-00000-36200	MISCELLANEOUS REVENUE	\$280.00	\$0.00	\$1,414.89	\$0.00	\$18.92	\$0.00
609-00000-36210	INTEREST EARNINGS	\$4,495.00	\$50.00	\$6,330.00	\$0.00	\$0.00	\$0.00
609-00000-36221	PULL TAB RENT-SNOWDRIFTER	\$38,807.80	\$5,000.00	\$3,134.92	\$0.00	\$0.00	\$0.00
609-00000-36222	PULL TAB RENT-KFDRA	\$0.00	\$40,000.00	\$41,619.00	\$45,000.00	\$11,746.20	\$45,000.00
609-00000-36250	ATM REVENUE	\$5,788.84	\$6,000.00	\$3,571.80	\$5,000.00	\$1,485.02	\$5,000.00
609-00000-37811	LIQUOR-OFF-SALE	\$173,769.03	\$173,250.00	\$172,687.53	\$190,000.00	\$81,732.84	\$195,000.00
609-00000-37812	BEER - OFF-SALE	\$286,846.52	\$330,000.00	\$291,091.32	\$330,000.00	\$134,507.56	\$335,000.00
609-00000-37813	WINE - OFF-SALE	\$29,182.72	\$36,000.00	\$27,417.05	\$36,000.00	\$12,891.71	\$40,000.00
609-00000-37815	OTHER MERCHANDISE-OFF SA	\$7,175.16	\$8,500.00	\$8,977.83	\$8,000.00	\$3,103.99	\$8,000.00
609-00000-37816	TOBACCO SALES	\$12,441.92	\$18,000.00	\$13,223.78	\$15,000.00	\$5,427.00	\$17,000.00
609-00000-37817	THC SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,272.00	\$7,000.00
609-00000-37820	MACHINE COMMISSIONS	\$6,034.67	\$9,800.00	\$7,736.98	\$9,000.00	\$3,205.85	\$9,000.00
609-00000-37900	ROSE FEST	\$4,540.00	\$8,000.00	\$11,530.00	\$8,000.00	\$0.00	\$8,000.00
609-00000-37911	LIQUOR/WINE ON-SALE	\$145,041.94	\$174,000.00	\$136,347.69	\$175,000.00	\$54,474.45	\$175,000.00
609-00000-37912	BEER ON-SALE	\$145,867.30	\$155,000.00	\$160,107.15	\$155,000.00	\$76,007.26	\$165,000.00
609-00000-37916	FOOD-ON SALE	\$23,126.93	\$27,000.00	\$21,857.79	\$30,000.00	\$9,701.05	\$30,000.00
00000 GENERAL REVENUE		\$883,544.85	\$990,600.00	\$907,682.08	\$1,006,000.00	\$395,573.85	\$1,039,000.00
609 LIQUOR		\$883,544.85	\$990,600.00	\$907,682.08	\$1,006,000.00	\$395,573.85	\$1,039,000.00
900 GASB 34							
00000 GENERAL REVENUE							
900-00000-31000	CURRENT AD VALOREM TAXES	-\$1,823.00	\$0.00	\$1,561.00	\$0.00	\$0.00	\$0.00

Act Code	Last Dim Descr	2023 Amt	2024 Budget	2024 Amt	2025 Budget	2025 YTD Amt	2026 Budget
900-00000-33439	PENSION REVENUE	\$966.00	\$0.00	\$16,739.00	\$0.00	\$0.00	\$0.00
900-00000-34790	SALE OF EXCESS EQUIPMENT	\$0.00	\$0.00	\$36,594.00	\$0.00	\$0.00	\$0.00
900-00000-36100	SPECIAL ASSESSMENTS	-\$35,050.00	\$0.00	-\$46,346.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	-\$35,907.00	\$0.00	\$8,548.00	\$0.00	\$0.00	\$0.00
900 GASB 34		-\$35,907.00	\$0.00	\$8,548.00	\$0.00	\$0.00	\$0.00
		\$7,536,016.89	\$7,394,516.69	\$7,135,734.92	\$7,391,797.09	\$1,799,651.56	\$7,070,980.00

CITY OF KENYON
Abdo CITY EXPENSE BUDGET

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
101 GENERAL FUND							
41000 GENERAL GOVERNMENT							
E 101-41000-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-609	LOAN PRINCIPAL-INTERFUND KMU	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-725	TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41000 GENERAL GOVERNMENT		\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41110 CITY COUNCIL							
E 101-41110-101	SALARIES - REGULAR	\$12,545.00	\$16,754.66	\$11,660.00	\$0.00	\$12,000.00	\$13,520.00
E 101-41110-122	FICA - EMPLOYER SHARE	\$889.78	\$1,014.92	\$920.00	\$0.00	\$1,000.00	\$1,030.00
E 101-41110-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
E 101-41110-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$29.70	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-150	INSURANCE - WORKERS COMP	\$107.72	\$34.67	\$50.00	\$21.45	\$50.00	\$50.00
E 101-41110-311	CONFERENCE & TRAINING	\$134.30	\$100.00	\$350.00	\$2,212.39	\$350.00	\$3,000.00
E 101-41110-331	TRAVEL EXPENSE	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$250.00
E 101-41110-430	MISCELLANEOUS	\$10.00	\$263.42	\$0.00	\$126.28	\$0.00	\$0.00
E 101-41110-433	DUES AND SUBSCRIPTIONS	\$7,658.74	\$0.00	\$100.00	\$30.00	\$0.00	\$30.00
41110 CITY COUNCIL		\$21,345.54	\$18,197.37	\$13,280.00	\$2,390.12	\$13,600.00	\$17,940.00
41310 CITY ADMINISTRATION							
E 101-41310-100	SALARIES - PART TIME	\$18,118.78	\$7,481.23	\$17,214.75	\$3,522.73	\$11,000.00	\$36,320.00
E 101-41310-101	SALARIES - REGULAR	\$183,046.60	\$140,556.20	\$177,702.00	\$85,156.12	\$203,000.00	\$169,000.00
E 101-41310-102	SALARIES - OVERTIME	\$9,631.93	\$18,405.27	\$0.00	\$1,955.66	\$15,000.00	\$0.00
E 101-41310-121	PERA - EMPLOYER SHARE	\$16,012.25	\$13,919.81	\$14,621.00	\$6,902.51	\$18,000.00	\$15,400.00
E 101-41310-122	FICA - EMPLOYER SHARE	\$5,459.73	\$25,547.02	\$14,910.00	\$8,818.65	\$18,360.00	\$15,710.00
E 101-41310-130	INSURANCE - MED/DENT/LIFE/DIS.	\$88,151.95	\$61,663.45	\$89,645.00	\$44,963.26	\$90,000.00	\$73,310.00
E 101-41310-131	EMPLOYER H.S.A.EXPENSE	\$0.00	\$5,775.02	\$0.00	\$4,500.00	\$5,000.00	\$10,000.00
E 101-41310-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
E 101-41310-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$63.55	\$0.00	\$14.52	\$0.00	\$0.00
E 101-41310-150	INSURANCE - WORKERS COMP	\$1,900.00	\$668.29	\$870.00	\$370.67	\$2,500.00	\$930.00
E 101-41310-311	CONFERENCE & TRAINING	\$676.29	\$0.00	\$1,500.00	\$1,351.49	\$1,500.00	\$2,000.00
E 101-41310-324	OUTSIDE SERVICES	\$21,815.03	\$63,153.00	\$0.00	\$4,312.52	\$0.00	\$0.00
E 101-41310-331	TRAVEL EXPENSE	\$511.98	\$544.04	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
E 101-41310-342	TRAINING FEES	\$0.00	-\$100.00	\$0.00	\$0.00	\$0.00	\$1,500.00
E 101-41310-360	INSURANCE - PROPERTY/LIABILITY	\$1,565.67	\$577.69	\$960.00	\$484.40	\$1,100.00	\$520.00
E 101-41310-430	MISCELLANEOUS	\$120.52	\$263.03	\$0.00	\$6,500.00	\$0.00	\$0.00
E 101-41310-433	DUES AND SUBSCRIPTIONS	\$2,956.18	\$688.00	\$1,100.00	\$752.00	\$1,100.00	\$1,100.00
41310 CITY ADMINISTRATION		\$349,966.91	\$339,205.60	\$320,022.75	\$169,604.53	\$368,060.00	\$328,190.00
41410 ELECTIONS							
E 101-41410-103	ELECTION JUDGE PAY	\$0.00	\$1,984.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
E 101-41410-331	TRAVEL EXPENSE	\$941.25	\$85.76	\$0.00	\$0.00	\$0.00	\$1,000.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 101-41410-430	MISCELLANEOUS	\$480.00	\$709.80	\$0.00	\$0.00	\$0.00	\$500.00
41410	ELECTIONS	\$1,421.25	\$2,779.56	\$2,500.00	\$0.00	\$0.00	\$4,000.00
41530	AUDITING						
E 101-41530-301	AUDITING	\$43,557.17	\$19,557.50	\$15,000.00	\$19,765.00	\$18,000.00	\$20,000.00
41530	AUDITING	\$43,557.17	\$19,557.50	\$15,000.00	\$19,765.00	\$18,000.00	\$20,000.00
41610	CITY ATTORNEY						
E 101-41610-304	LEGAL	\$48,390.03	\$68,326.50	\$25,000.00	\$15,006.23	\$50,000.00	\$60,000.00
41610	CITY ATTORNEY	\$48,390.03	\$68,326.50	\$25,000.00	\$15,006.23	\$50,000.00	\$60,000.00
41700	CITY ENGINEER						
E 101-41700-303	ENGINEERING	\$14,400.00	\$13,229.50	\$10,000.00	\$4,600.00	\$15,000.00	\$15,000.00
41700	CITY ENGINEER	\$14,400.00	\$13,229.50	\$10,000.00	\$4,600.00	\$15,000.00	\$15,000.00
41940	GENERAL GOVERNMENT						
E 101-41940-116	SALARIES -WEBSITE ADMIN	\$6,750.91	\$3,346.11	\$7,036.05	\$2,984.08	\$0.00	\$7,260.00
E 101-41940-121	PERA - EMPLOYER SHARE	\$528.88	\$209.41	\$528.00	\$0.00	\$0.00	\$540.00
E 101-41940-122	FICA - EMPLOYER SHARE	\$130.55	\$616.25	\$537.00	\$562.82	\$0.00	\$560.00
E 101-41940-130	INSURANCE - MED/DENT/LIFE/DIS.	\$3,650.97	\$0.00	\$3,783.00	\$271.01	\$0.00	\$0.00
E 101-41940-131	EMPLOYER H.S.A.EXPENSE	\$1,218.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
E 101-41940-150	INSURANCE - WORKERS COMP	\$70.39	\$24.49	\$40.00	\$13.96	\$0.00	\$20.00
E 101-41940-152	INSURANCE - W.COMP-PREV YR ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-200	OFFICE SUPPLIES	\$2,001.07	\$3,104.96	\$2,800.00	\$509.30	\$2,500.00	\$2,500.00
E 101-41940-210	OPERATING SUPPLIES & EXPENSE	\$4,747.00	\$8,109.78	\$10,000.00	\$4,449.22	\$5,000.00	\$10,000.00
E 101-41940-265	PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$1,560.00	\$1,500.00	\$1,800.00
E 101-41940-302	SAFETY CLASS/DRUG & ALCOHOL	\$6,350.63	\$4,693.44	\$4,700.00	\$3,192.86	\$7,000.00	\$7,000.00
E 101-41940-307	CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,645.00
E 101-41940-308	OUTSIDE JANITORIAL SERVICES	\$17,202.73	\$17,111.96	\$15,690.00	\$8,323.50	\$14,000.00	\$19,000.00
E 101-41940-309	COMPUTER SUPPORT	\$6,494.00	\$12,085.37	\$2,500.00	\$6,508.31	\$11,000.00	\$12,000.00
E 101-41940-321	UTILITIES-PHONE/INTERNET/CABLE	\$10,976.62	\$10,258.29	\$9,700.00	\$3,899.42	\$10,000.00	\$10,000.00
E 101-41940-324	OUTSIDE SERVICES	\$0.00	\$9,657.83	\$0.00	\$5,199.10	\$11,000.00	\$25,000.00
E 101-41940-335	MISC BANK CHARGES	\$95.00	\$60.00	\$200.00	\$951.00	\$200.00	\$1,500.00
E 101-41940-339	PAY PAL FEES	\$118.62	\$204.58	\$50.00	\$129.84	\$0.00	\$200.00
E 101-41940-340	ADVERTISING	\$1,628.34	\$2,665.42	\$3,500.00	\$1,962.75	\$3,000.00	\$3,000.00
E 101-41940-360	INSURANCE - PROPERTY/LIABILITY	\$13,729.92	\$5,421.64	\$7,000.00	\$4,544.55	\$16,100.00	\$10,980.00
E 101-41940-381	UTILITIES-ELECTRIC & WATER	\$3,359.79	\$3,219.14	\$3,665.00	\$1,242.36	\$3,500.00	\$3,500.00
E 101-41940-383	UTILITIES-NATURAL GAS	\$3,107.00	\$1,371.47	\$1,580.00	\$1,424.54	\$3,500.00	\$3,500.00
E 101-41940-384	UTILITIES-REFUSE/RECYCLING	\$559.58	\$509.93	\$455.00	\$209.11	\$600.00	\$600.00
E 101-41940-385	UTILITIES-SEWER CHARGES	\$1,159.37	\$1,880.93	\$1,120.00	\$871.01	\$1,300.00	\$2,000.00
E 101-41940-400	REPAIRS AND MAINT	\$4,268.44	\$7,353.86	\$3,500.00	\$7,636.94	\$5,000.00	\$10,000.00
E 101-41940-430	MISCELLANEOUS	\$2,680.81	\$3,027.11	\$7,000.00	\$1,781.45	\$3,000.00	\$3,000.00
E 101-41940-433	DUES AND SUBSCRIPTIONS	\$12,624.01	\$10,976.51	\$7,000.00	\$7,567.77	\$7,000.00	\$8,000.00
E 101-41940-490	DONATIONS	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 101-41940-501	CAPITAL OUTLAY	\$7,893.00	\$2,006.83	\$8,500.00	\$0.00	\$0.00	\$0.00
E 101-41940-609	LOAN PRINCIPAL-INTERFUND KMU	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00
E 101-41940-610	LOAN INTEREST - INTERFUND KMU	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00
E 101-41940-725	TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-740	TRANSFER TO CAPITAL FUND	\$0.00	\$6,288.00	\$0.00	\$0.00	\$0.00	\$0.00
41940	GENERAL GOVERNMENT	\$113,346.38	\$116,203.31	\$114,884.05	\$67,794.90	\$107,200.00	\$201,635.00
42100	LAW ENFORCEMENT						
E 101-42100-100	SALARIES - PART TIME	\$11,928.17	\$35,700.32	\$19,000.00	\$25,717.26	\$21,000.00	\$25,000.00
E 101-42100-101	SALARIES - REGULAR	\$234,294.99	\$250,442.32	\$239,294.05	\$97,295.16	\$286,000.00	\$273,860.00
E 101-42100-102	SALARIES - OVERTIME	\$24,446.02	\$59,249.06	\$31,000.00	\$20,574.44	\$36,000.00	\$40,000.00
E 101-42100-106	SALARIES - TRAINING	\$997.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-112	SALARIES - ADMIN	\$19,708.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-117	LAWENF.SAL./SP PROG/GRANT REIM	\$0.00	\$1,119.80	\$0.00	\$0.00	\$3,000.00	\$0.00
E 101-42100-121	PERA - EMPLOYER SHARE	\$50,611.00	\$58,160.56	\$49,195.00	\$24,826.27	\$50,580.00	\$59,980.00
E 101-42100-122	FICA - EMPLOYER SHARE	\$1,801.52	\$23,011.72	\$5,754.00	\$10,500.25	\$22,000.00	\$4,910.00
E 101-42100-130	INSURANCE - MED/DENT/LIFE/DIS.	\$27,716.86	\$20,760.15	\$24,323.00	\$9,175.20	\$30,000.00	\$17,560.00
E 101-42100-131	EMPLOYER H.S.A.EXPENSE	\$1,218.76	\$3,787.52	\$0.00	\$1,012.50	\$1,218.00	\$5,000.00
E 101-42100-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,490.00
E 101-42100-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$144.29	\$0.00	\$0.00	\$200.00	\$0.00
E 101-42100-150	INSURANCE - WORKERS COMP	\$20,824.94	\$12,199.75	\$10,060.00	\$7,025.65	\$12,000.00	\$18,500.00
E 101-42100-151	INSURANCE - WORK COMP DEDUCT.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-210	OPERATING SUPPLIES & EXPENSE	\$23,036.61	\$27,767.59	\$7,500.00	\$1,376.12	\$5,000.00	\$4,000.00
E 101-42100-211	CLEANING SUPPLIES	\$0.00	\$316.98	\$0.00	\$0.00	\$200.00	\$200.00
E 101-42100-212	MOTOR FUELS, LUBES, ADDITIVES	\$11,728.00	\$12,992.78	\$6,500.00	\$4,569.94	\$13,000.00	\$13,000.00
E 101-42100-213	FIREARM AND AMMO PURCHASES	\$1,612.89	\$2,090.89	\$780.00	\$1,392.03	\$1,500.00	\$600.00
E 101-42100-222	TIRES	\$266.78	\$716.00	\$720.00	\$810.56	\$1,500.00	\$0.00
E 101-42100-304	LEGAL	\$13,284.94	\$20,350.00	\$13,800.00	\$4,500.00	\$15,180.00	\$18,000.00
E 101-42100-307	CONTRACT SERVICES	\$8,600.22	\$10,125.85	\$3,600.00	\$7,999.49	\$9,460.00	\$10,000.00
E 101-42100-309	COMPUTER SUPPORT	\$0.00	\$0.00	\$0.00	\$967.56	\$0.00	\$1,500.00
E 101-42100-311	CONFERENCE & TRAINING	\$2,747.72	\$8,904.53	\$3,000.00	\$1,194.17	\$3,000.00	\$3,000.00
E 101-42100-321	UTILITIES-PHONE/INTERNET/CABLE	\$6,540.48	\$7,768.16	\$4,220.00	\$4,040.93	\$7,200.00	\$8,000.00
E 101-42100-331	TRAVEL EXPENSE	\$0.00	\$144.58	\$500.00	\$70.00	\$0.00	\$0.00
E 101-42100-339	PAY PAL FEES	\$15.54	\$19.84	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-340	ADVERTISING	\$2,184.35	\$614.11	\$750.00	\$0.00	\$1,000.00	\$1,000.00
E 101-42100-360	INSURANCE - PROPERTY/LIABILITY	\$29,017.36	\$10,964.41	\$15,470.00	\$9,191.70	\$20,213.00	\$22,340.00
E 101-42100-381	UTILITIES-ELECTRIC & WATER	\$2,224.37	\$2,438.56	\$1,000.00	\$944.19	\$2,500.00	\$2,500.00
E 101-42100-383	UTILITIES-NATURAL GAS	\$1,221.44	\$2,982.81	\$1,500.00	\$500.20	\$1,500.00	\$1,500.00
E 101-42100-384	UTILITIES-REFUSE/RECYCLING	\$432.07	\$398.30	\$400.00	\$163.05	\$476.00	\$476.00
E 101-42100-385	UTILITIES-SEWER CHARGES	\$189.69	\$0.00	\$300.00	\$0.00	\$210.00	\$210.00
E 101-42100-400	REPAIRS AND MAINT	\$5,945.04	\$6,407.94	\$4,000.00	\$8,432.68	\$2,000.00	\$6,000.00
E 101-42100-418	UNIFORMS	\$6,607.70	\$5,687.48	\$2,400.00	\$3,918.44	\$2,800.00	\$4,000.00
E 101-42100-429	PERMITS AND LICENSES	\$0.00	\$91.94	\$1,200.00	\$0.00	\$500.00	\$500.00
E 101-42100-430	MISCELLANEOUS	\$3,523.94	\$1,951.06	\$1,000.00	\$7,903.13	\$3,000.00	\$3,000.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 101-42100-433	DUES AND SUBSCRIPTIONS	\$2,926.57	\$3,878.43	\$3,300.00	\$823.27	\$3,600.00	\$3,600.00
E 101-42100-501	CAPITAL OUTLAY	\$6,796.94	\$71,208.37	\$48,500.00	\$7,706.00	\$9,000.00	\$0.00
E 101-42100-606	CAPITAL LEASE PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-619	CAPITAL LEASE INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-740	TRANSFER TO CAPITAL FUND	\$9,000.00	\$9,000.40	\$9,000.00	\$0.00	\$15,000.00	\$0.00
42100	LAW ENFORCEMENT	\$531,451.21	\$671,396.50	\$508,066.05	\$262,630.19	\$579,837.00	\$549,726.00
43100	STREETS						
E 101-43100-100	SALARIES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-101	SALARIES - REGULAR	\$96,742.47	\$115,148.11	\$105,495.60	\$49,651.39	\$115,000.00	\$121,860.00
E 101-43100-102	SALARIES - OVERTIME	\$12,670.37	\$2,126.15	\$8,925.00	\$0.00	\$4,500.00	\$2,300.00
E 101-43100-105	SALARIES - SPECIAL EVENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-121	PERA - EMPLOYER SHARE	\$8,521.12	\$8,747.29	\$7,964.25	\$4,164.63	\$9,000.00	\$9,310.00
E 101-43100-122	FICA - EMPLOYER SHARE	\$2,337.96	\$16,385.74	\$8,785.00	\$5,723.11	\$9,200.00	\$9,500.00
E 101-43100-130	INSURANCE - MED/DENT/LIFE/DIS.	\$35,760.50	\$34,463.16	\$41,082.00	\$19,092.58	\$48,000.00	\$40,000.00
E 101-43100-131	EMPLOYER H.S.A.EXPENSE	\$1,078.12	\$1,500.01	\$0.00	\$1,869.24	\$3,000.00	\$4,000.00
E 101-43100-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00
E 101-43100-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$41.90	\$0.00	\$0.00	\$100.00	\$0.00
E 101-43100-150	INSURANCE - WORKERS COMP	\$13,756.76	\$5,897.09	\$6,825.00	\$2,658.80	\$7,500.00	\$3,960.00
E 101-43100-151	INSURANCE - WORK COMP DEDUCT.	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-200	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-210	OPERATING SUPPLIES & EXPENSE	\$10,429.00	\$6,656.50	\$10,000.00	\$2,979.89	\$10,000.00	\$10,000.00
E 101-43100-212	MOTOR FUELS, LUBES, ADDITIVES	\$11,919.00	\$6,856.49	\$12,000.00	\$2,509.92	\$12,000.00	\$10,000.00
E 101-43100-224	STREET MAINTENANCE	\$78,457.78	\$34,982.13	\$80,000.00	\$2,228.00	\$80,000.00	\$40,000.00
E 101-43100-225	BOULEVARD of ROSES	\$1,521.76	\$602.08	\$2,000.00	\$886.06	\$2,000.00	\$2,000.00
E 101-43100-303	ENGINEERING	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00	\$0.00
E 101-43100-311	CONFERENCE & TRAINING	\$0.00	\$93.49	\$500.00	\$0.00	\$0.00	\$0.00
E 101-43100-321	UTILITIES-PHONE/INTERNET/CABLE	\$1,530.00	\$1,372.54	\$1,255.00	\$800.50	\$1,500.00	\$1,500.00
E 101-43100-340	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-360	INSURANCE - PROPERTY/LIABILITY	\$9,405.55	\$3,845.16	\$7,526.00	\$3,223.00	\$10,000.00	\$11,430.00
E 101-43100-381	UTILITIES-ELECTRIC & WATER	\$2,190.09	\$1,890.66	\$1,625.00	\$761.45	\$2,200.00	\$2,200.00
E 101-43100-383	UTILITIES-NATURAL GAS	\$4,229.52	\$2,584.07	\$4,500.00	\$2,656.89	\$4,500.00	\$4,500.00
E 101-43100-384	UTILITIES-REFUSE/RECYCLING	\$553.97	\$539.18	\$555.00	\$209.14	\$600.00	\$600.00
E 101-43100-385	UTILITIES-SEWER CHARGES	\$1,610.17	\$1,602.32	\$1,600.00	\$732.33	\$1,650.00	\$2,100.00
E 101-43100-400	REPAIRS AND MAINT	\$20,113.72	\$13,204.58	\$14,000.00	\$3,445.32	\$15,000.00	\$15,000.00
E 101-43100-414	OSHA/SAFETY CLOTH. & EQUIP	\$535.77	\$319.04	\$700.00	\$533.85	\$700.00	\$700.00
E 101-43100-418	UNIFORMS	\$740.57	\$373.90	\$500.00	\$239.54	\$500.00	\$500.00
E 101-43100-430	MISCELLANEOUS	\$52.50	\$0.00	\$450.00	\$0.00	\$0.00	\$0.00
E 101-43100-501	CAPITAL OUTLAY	\$8,650.00	\$0.00	\$0.00	\$30,320.90	\$55,000.00	\$0.00
E 101-43100-505	GIS Operation and Maintenance	\$0.00	\$3,013.75	\$0.00	\$500.00	\$2,000.00	\$2,500.00
E 101-43100-606	CAPITAL LEASE PRINCIPAL	\$148,637.87	\$0.00	\$13,652.00	\$0.00	\$0.00	\$0.00
E 101-43100-619	CAPITAL LEASE INTEREST	\$8,370.52	\$0.00	\$1,385.00	\$0.00	\$0.00	\$0.00
E 101-43100-740	TRANSFER TO CAPITAL FUND	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00
43100	STREETS	\$525,815.09	\$207,245.34	\$376,324.85	\$135,636.54	\$438,950.00	\$294,510.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
43160	STREET LIGHTING						
E 101-43160-387	UTILITIES-STR. LIGHTS - ALLEYS	\$26,247.72	\$26,563.56	\$23,420.00	\$11,627.03	\$27,000.00	\$27,000.00
E 101-43160-388	UTILITIES-STR. LIGHTS-MAIN/GUN	\$3,646.04	\$3,485.11	\$3,790.00	\$1,515.03	\$3,500.00	\$3,500.00
43160	STREET LIGHTING	\$29,893.76	\$30,048.67	\$27,210.00	\$13,142.06	\$30,500.00	\$30,500.00
43250	RECYCLING						
E 101-43250-386	RECYCLING	\$46,360.00	\$46,214.06	\$0.00	\$19,305.00	\$0.00	\$46,500.00
E 101-43250-432	BAD DEBT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43250	RECYCLING	\$46,360.00	\$46,214.06	\$0.00	\$19,305.00	\$0.00	\$46,500.00
45124	SWIMMING POOL						
E 101-45124-100	SALARIES - PART TIME	\$44,766.95	\$51,075.78	\$38,818.50	\$628.50	\$50,000.00	\$58,700.00
E 101-45124-101	SALARIES - REGULAR	\$3,717.04	\$3,466.53	\$1,606.50	\$2,419.76	\$6,100.00	\$5,960.00
E 101-45124-102	SALARIES - OVERTIME	\$1,525.04	\$0.00	\$1,606.50	\$400.19	\$6,700.00	\$0.00
E 101-45124-121	PERA - EMPLOYER SHARE	\$377.11	\$897.12	\$270.00	\$236.99	\$1,000.00	\$720.00
E 101-45124-122	FICA - EMPLOYER SHARE	\$3,815.07	\$4,187.68	\$3,133.00	\$300.18	\$12,000.00	\$4,950.00
E 101-45124-130	INSURANCE - MED/DENT/LIFE/DIS.	\$1,736.69	\$1,656.68	\$645.00	\$1,002.01	\$2,700.00	\$2,030.00
E 101-45124-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280.00
E 101-45124-150	INSURANCE - WORKERS COMP	\$3,982.06	\$1,440.69	\$1,780.00	\$804.57	\$0.00	\$1,610.00
E 101-45124-210	OPERATING SUPPLIES & EXPENSE	\$2,829.18	\$2,780.18	\$2,500.00	\$980.14	\$3,000.00	\$3,000.00
E 101-45124-216	CHEMICALS	\$4,490.01	\$6,660.29	\$5,000.00	\$1,456.43	\$6,000.00	\$6,500.00
E 101-45124-250	MERCHANDISE FOR RESALE	\$3,516.28	\$2,614.51	\$2,500.00	\$2,031.17	\$3,500.00	\$3,500.00
E 101-45124-311	CONFERENCE & TRAINING	\$1,536.06	\$720.00	\$1,200.00	-\$1,125.00	\$1,500.00	\$1,500.00
E 101-45124-321	UTILITIES-PHONE/INTERNET/CABLE	\$1,195.30	\$1,356.85	\$755.00	\$474.84	\$2,000.00	\$2,000.00
E 101-45124-331	TRAVEL EXPENSE	\$122.20	\$0.00	\$0.00	\$30.80	\$0.00	\$0.00
E 101-45124-339	PAY PAL FEES	\$3.87	\$178.19	\$0.00	\$54.22	\$0.00	\$0.00
E 101-45124-340	ADVERTISING	\$73.50	\$0.00	\$180.00	\$0.00	\$100.00	\$100.00
E 101-45124-360	INSURANCE - PROPERTY/LIABILITY	\$3,671.45	\$1,392.32	\$3,450.00	\$1,167.50	\$3,500.00	\$2,760.00
E 101-45124-381	UTILITIES-ELECTRIC & WATER	\$5,101.88	\$6,609.35	\$5,480.00	\$65.73	\$5,500.00	\$5,500.00
E 101-45124-383	UTILITIES-NATURAL GAS	\$4,943.94	\$5,376.24	\$5,500.00	\$1,413.00	\$5,500.00	\$5,500.00
E 101-45124-384	UTILITIES-REFUSE/RECYCLING	\$0.00	\$80.00	\$100.00	\$0.00	\$100.00	\$100.00
E 101-45124-385	UTILITIES-SEWER CHARGES	\$4,189.74	\$5,767.65	\$3,910.00	\$245.86	\$4,500.00	\$4,500.00
E 101-45124-400	REPAIRS AND MAINT	\$1,024.82	\$13,678.05	\$5,000.00	\$1,912.71	\$5,000.00	\$5,000.00
E 101-45124-418	UNIFORMS	\$815.27	\$935.00	\$850.00	\$740.40	\$850.00	\$850.00
E 101-45124-429	PERMITS AND LICENSES	\$1,740.00	\$870.00	\$900.00	\$650.00	\$1,800.00	\$1,800.00
E 101-45124-430	MISCELLANEOUS	\$169.13	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
E 101-45124-501	CAPITAL OUTLAY	\$6,361.50	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00
E 101-45124-740	TRANSFER TO CAPITAL FUND	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00
45124	SWIMMING POOL	\$136,704.09	\$146,743.11	\$120,484.50	\$15,890.00	\$163,350.00	\$116,860.00
45200	PARKS						
E 101-45200-100	SALARIES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-101	SALARIES - REGULAR	\$27,683.51	\$30,770.58	\$26,225.25	\$13,163.99	\$47,300.00	\$32,090.00
E 101-45200-102	SALARIES - OVERTIME	\$1,243.13	\$436.96	\$1,606.50	\$0.00	\$6,300.00	\$4,000.00
E 101-45200-121	PERA - EMPLOYER SHARE	\$2,225.22	\$2,449.14	\$1,885.00	\$1,074.58	\$3,600.00	\$2,710.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 101-45200-122	FICA - EMPLOYER SHARE	\$542.86	\$4,252.39	\$2,030.00	\$1,243.04	\$3,600.00	\$2,760.00
E 101-45200-130	INSURANCE - MED/DENT/LIFE/DIS.	\$10,542.00	\$10,313.92	\$10,332.00	\$5,648.42	\$19,000.00	\$11,310.00
E 101-45200-131	EMPLOYER H.S.A.EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00
E 101-45200-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$22.56	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-150	INSURANCE - WORKERS COMP	\$1,825.04	\$461.81	\$760.00	\$387.00	\$900.00	\$1,380.00
E 101-45200-210	OPERATING SUPPLIES & EXPENSE	\$2,225.92	\$2,878.31	\$2,000.00	\$684.01	\$2,000.00	\$2,000.00
E 101-45200-212	MOTOR FUELS, LUBES, ADDITIVES	\$941.53	\$1,759.11	\$1,200.00	\$431.20	\$1,500.00	\$2,000.00
E 101-45200-360	INSURANCE - PROPERTY/LIABILITY	\$9,019.04	\$4,480.40	\$4,738.00	\$3,756.15	\$10,000.00	\$3,570.00
E 101-45200-381	UTILITIES-ELECTRIC & WATER	\$1,294.00	\$407.46	\$1,260.00	\$667.69	\$1,300.00	\$1,300.00
E 101-45200-383	UTILITIES-NATURAL GAS	\$709.18	\$466.62	\$1,050.00	\$265.59	\$1,050.00	\$1,000.00
E 101-45200-385	UTILITIES-SEWER CHARGES	\$269.11	\$218.02	\$160.00	\$111.70	\$300.00	\$300.00
E 101-45200-400	REPAIRS AND MAINT	\$1,077.00	\$2,332.66	\$3,000.00	\$1,190.05	\$3,000.00	\$3,000.00
E 101-45200-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$0.00
E 101-45200-606	CAPITAL LEASE PRINCIPAL	\$5,472.33	\$0.00	\$3,823.00	\$0.00	\$0.00	\$0.00
E 101-45200-619	CAPITAL LEASE INTEREST	\$307.23	\$0.00	\$388.00	\$0.00	\$0.00	\$0.00
E 101-45200-740	TRANSFER TO CAPITAL FUND	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$5,000.00	\$0.00
45200 PARKS		\$80,377.10	\$76,249.94	\$75,457.75	\$31,873.42	\$104,850.00	\$67,580.00
45300 GUNDERSON HOUSE							
E 101-45300-314	MANAGEMENT FEES	\$0.00	\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
E 101-45300-360	INSURANCE - PROPERTY/LIABILITY	\$7,069.56	\$2,496.20	\$3,500.00	\$2,092.30	\$7,100.00	\$5,180.00
E 101-45300-400	REPAIRS AND MAINT	\$118.88	\$2,241.91	\$500.00	\$0.00	\$200.00	\$200.00
E 101-45300-430	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45300-740	TRANSFER TO CAPITAL FUND	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00
45300 GUNDERSON HOUSE		\$15,188.44	\$17,738.11	\$14,500.00	\$4,592.30	\$17,800.00	\$7,880.00
45400 COMMUNITY GARDEN							
E 101-45400-210	OPERATING SUPPLIES & EXPENSE	\$19.99	\$41.17	\$0.00	\$54.99	\$0.00	\$0.00
45400 COMMUNITY GARDEN		\$19.99	\$41.17	\$0.00	\$54.99	\$0.00	\$0.00
101 GENERAL FUND		\$1,958,237.96	\$1,873,176.24	\$1,622,729.95	\$762,285.28	\$1,907,147.00	\$1,760,321.00
202 CAPITAL OUTLAY							
42200 FIRE							
E 202-42200-740	TRANSFER TO CAPITAL FUND	\$0.00	\$78,925.00	\$0.00	\$0.00	\$0.00	\$0.00
42200 FIRE		\$0.00	\$78,925.00	\$0.00	\$0.00	\$0.00	\$0.00
48100 GEN GOVMNT CAPITAL OUTLAY							
E 202-48100-501	CAPITAL OUTLAY	\$53,200.00	\$5,583.54	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48100-609	LOAN PRINCIPAL-INTERFUND KMU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48100-610	LOAN INTEREST - INTERFUND KMU	\$0.00	\$1,478.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48100-719	TRANSFER-INTERFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48100-730	TRANSFER TO DEBT SERVICE FUND	\$36,525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48100 GEN GOVMNT CAPITAL OUTLAY		\$89,725.00	\$7,061.54	\$0.00	\$0.00	\$0.00	\$0.00

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48200	PUBLIC SAFETY CAPITAL OUTLAY						
E 202-48200-501	CAPITAL OUTLAY	\$78,924.94	\$3,232.40	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48200-719	TRANSFER-INTERFUND	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48200	PUBLIC SAFETY CAPITAL OUTLAY	\$328,924.94	\$3,232.40	\$0.00	\$0.00	\$0.00	\$0.00
48300	STREETS & HWY CAPITAL OUTLAY						
E 202-48300-501	CAPITAL OUTLAY	\$5,228.00	\$152,935.06	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48300-719	TRANSFER-INTERFUND	\$8,145.36	\$36,522.78	\$0.00	\$0.00	\$0.00	\$0.00
E 202-48300-730	TRANSFER TO DEBT SERVICE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48300	STREETS & HWY CAPITAL OUTLAY	\$13,373.36	\$189,457.84	\$0.00	\$0.00	\$0.00	\$0.00
48500	CULTURE & REC CAPITAL OUTLAY						
E 202-48500-501	CAPITAL OUTLAY	\$12,225.68	\$1,164.16	\$0.00	\$3,905.87	\$0.00	\$0.00
48500	CULTURE & REC CAPITAL OUTLAY	\$12,225.68	\$1,164.16	\$0.00	\$3,905.87	\$0.00	\$0.00
202	CAPITAL OUTLAY	\$444,248.98	\$279,840.94	\$0.00	\$3,905.87	\$0.00	\$0.00
203	FIRE						
42200	FIRE						
E 203-42200-119	ADMIN FEE- FIRE & RESCUE	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00
E 203-42200-150	INSURANCE - WORKERS COMP	\$6,024.69	\$6,260.66	\$5,500.00	\$2,135.65	\$6,100.00	\$6,100.00
E 203-42200-200	OFFICE SUPPLIES	\$0.00	\$32.29	\$0.00	\$319.99	\$100.00	\$500.00
E 203-42200-210	OPERATING SUPPLIES & EXPENSE	\$3,352.76	\$4,579.69	\$3,500.00	\$2,082.63	\$4,500.00	\$4,500.00
E 203-42200-212	MOTOR FUELS, LUBES, ADDITIVES	\$1,890.67	\$3,210.13	\$2,500.00	\$1,390.24	\$2,500.00	\$3,000.00
E 203-42200-301	AUDITING	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
E 203-42200-305	MEDICAL	\$5,285.00	\$0.00	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00
E 203-42200-309	COMPUTER SUPPORT	\$0.00	\$0.00	\$0.00	\$838.20	\$0.00	\$500.00
E 203-42200-321	UTILITIES-PHONE/INTERNET/CABLE	\$3,253.95	\$2,105.05	\$2,755.00	\$1,368.55	\$3,000.00	\$3,000.00
E 203-42200-323	PAGERS/MAINTENANCE	\$1,568.75	\$1,568.75	\$2,000.00	\$12,303.40	\$6,100.00	\$8,000.00
E 203-42200-331	TRAVEL EXPENSE	\$453.26	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00
E 203-42200-341	FIRE DEPT PRACTICE MEALS	\$2,163.65	\$2,011.02	\$2,500.00	\$1,450.47	\$2,500.00	\$2,500.00
E 203-42200-342	TRAINING FEES	\$8,810.00	\$1,089.72	\$13,000.00	\$8,000.00	\$10,000.00	\$7,000.00
E 203-42200-343	STATE CONVENTION EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 203-42200-344	BANQUETS/SPECIAL EVENTS	\$1,275.00	\$2,642.20	\$2,500.00	\$0.00	\$2,500.00	\$3,000.00
E 203-42200-360	INSURANCE - PROPERTY/LIABILITY	\$5,914.59	\$3,010.92	\$6,250.00	\$1,334.97	\$8,000.00	\$10,630.00
E 203-42200-381	UTILITIES-ELECTRIC & WATER	\$4,806.93	\$5,006.74	\$5,375.00	\$2,049.44	\$5,000.00	\$5,000.00
E 203-42200-383	UTILITIES-NATURAL GAS	\$4,670.79	\$2,482.50	\$6,000.00	\$3,149.90	\$6,000.00	\$6,000.00
E 203-42200-384	UTILITIES-REFUSE/RECYCLING	\$558.41	\$329.42	\$585.00	\$135.15	\$600.00	\$600.00
E 203-42200-385	UTILITIES-SEWER CHARGES	\$1,039.11	\$1,600.33	\$850.00	\$542.15	\$1,500.00	\$1,500.00
E 203-42200-400	REPAIRS AND MAINT	\$3,457.13	\$40,967.67	\$12,000.00	\$7,190.49	\$12,000.00	\$12,000.00
E 203-42200-414	OSHA/SAFETY CLOTH. & EQUIP	\$0.00	\$39,657.32	\$0.00	\$0.00	\$8,046.00	\$8,000.00
E 203-42200-418	UNIFORMS	\$38,069.10	\$43,931.88	\$56,000.00	\$1,825.60	\$16,000.00	\$16,000.00
E 203-42200-419	STATE AID FORWARD TO FIRE REL.	\$64,046.29	\$39,099.61	\$26,000.00	\$0.00	\$30,252.00	\$30,252.00
E 203-42200-430	MISCELLANEOUS	\$0.00	\$1,140.06	\$1,000.00	\$0.00	\$0.00	\$0.00
E 203-42200-433	DUES AND SUBSCRIPTIONS	\$1,535.00	\$3,613.40	\$1,200.00	\$0.00	\$2,000.00	\$2,000.00

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E 203-42200-490	DONATIONS	\$0.00	\$0.00	\$0.00	\$1,463.15	\$0.00	\$0.00
E 203-42200-491	K. FIRE RELIEF ASSOC. DONATION	\$10,000.00	\$10,754.94	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
E 203-42200-501	CAPITAL OUTLAY	\$116,081.00	\$10,000.00	\$0.00	\$109,353.00	\$0.00	\$0.00
E 203-42200-520	REPAIRS - BLDG & STRUCTURE	\$36.13	\$1,236.68	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
E 203-42200-606	CAPITAL LEASE PRINCIPAL	\$17,824.78	\$98,255.56	\$18,407.56	\$0.00	\$0.00	\$0.00
E 203-42200-619	CAPITAL LEASE INTEREST	\$3,795.22	\$5,102.16	\$3,212.44	\$0.00	\$0.00	\$0.00
E 203-42200-740	TRANSFER TO CAPITAL FUND	\$64,500.00	\$0.00	\$64,500.00	\$0.00	\$90,000.00	\$90,000.00
42200 FIRE		\$373,412.21	\$332,688.70	\$253,335.00	\$170,182.98	\$234,398.00	\$237,782.00
42270 FIRST RESPONDERS							
E 203-42270-210	OPERATING SUPPLIES & EXPENSE	\$1,067.64	\$1,237.14	\$1,000.00	\$0.00	\$0.00	\$0.00
E 203-42270-212	MOTOR FUELS, LUBES, ADDITIVES	\$534.64	\$241.52	\$1,000.00	\$0.00	\$0.00	\$0.00
E 203-42270-311	CONFERENCE & TRAINING	\$2,000.00	\$2,400.00	\$2,000.00	\$0.00	\$0.00	\$0.00
E 203-42270-331	TRAVEL EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 203-42270-360	INSURANCE - PROPERTY/LIABILITY	\$456.22	\$406.45	\$246.00	\$66.68	\$0.00	\$0.00
E 203-42270-400	REPAIRS AND MAINT	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00
E 203-42270-416	MISC. FIRST RESPONDER EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 203-42270-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00
E 203-42270-740	TRANSFER TO CAPITAL FUND	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
42270 FIRST RESPONDERS		\$9,058.50	\$4,285.11	\$10,846.00	\$66.68	\$0.00	\$0.00
203 FIRE		\$382,470.71	\$336,973.81	\$264,181.00	\$170,249.66	\$234,398.00	\$237,782.00
204 LIBRARY							
45500 LIBRARY							
E 204-45500-100	SALARIES - PART TIME	\$32,679.16	\$36,434.56	\$37,900.00	\$16,556.78	\$39,811.00	\$45,160.00
E 204-45500-101	SALARIES - REGULAR	\$58,691.59	\$58,599.49	\$57,215.00	\$28,196.18	\$60,471.00	\$65,380.00
E 204-45500-102	SALARIES - OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 204-45500-121	PERA - EMPLOYER SHARE	\$7,085.13	\$7,090.35	\$6,930.00	\$3,311.10	\$7,700.00	\$8,290.00
E 204-45500-122	FICA - EMPLOYER SHARE	\$2,367.94	\$9,902.77	\$7,253.00	\$826.54	\$4,900.00	\$8,460.00
E 204-45500-130	INSURANCE - MED/DENT/LIFE/DIS.	\$28,621.67	\$25,250.28	\$29,510.00	\$15,589.35	\$30,000.00	\$33,550.00
E 204-45500-131	EMPLOYER H.S.A.EXPENSE	\$1,218.75	\$3,787.52	\$0.00	\$2,475.00	\$5,000.00	\$5,000.00
E 204-45500-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$490.00
E 204-45500-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$82.76	\$0.00	\$0.00	\$100.00	\$0.00
E 204-45500-150	INSURANCE - WORKERS COMP	\$487.81	\$514.19	\$600.00	\$174.79	\$480.00	\$320.00
E 204-45500-210	OPERATING SUPPLIES & EXPENSE	\$1,643.28	\$2,433.62	\$2,000.00	\$923.35	\$2,000.00	\$2,000.00
E 204-45500-300	AUTOMATION	\$6,633.74	\$4,892.17	\$5,600.00	\$2,870.34	\$5,600.00	\$6,500.00
E 204-45500-311	CONFERENCE & TRAINING	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00
E 204-45500-321	UTILITIES-PHONE/INTERNET/CABLE	\$832.28	\$0.00	\$1,065.00	\$0.00	\$1,000.00	\$1,000.00
E 204-45500-331	TRAVEL EXPENSE	\$27.51	\$103.18	\$300.00	\$0.00	\$300.00	\$300.00
E 204-45500-340	ADVERTISING	\$50.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00
E 204-45500-360	INSURANCE - PROPERTY/LIABILITY	\$3,519.83	\$4,188.39	\$3,000.00	\$1,829.60	\$3,600.00	\$3,670.00
E 204-45500-381	UTILITIES-ELECTRIC & WATER	\$3,357.75	\$3,219.12	\$3,800.00	\$1,242.35	\$3,400.00	\$3,400.00
E 204-45500-383	UTILITIES-NATURAL GAS	\$978.21	\$824.96	\$1,090.00	\$796.04	\$1,000.00	\$1,400.00
E 204-45500-385	UTILITIES-SEWER CHARGES	\$748.88	\$906.19	\$750.00	\$396.54	\$750.00	\$1,100.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 204-45500-400	REPAIRS AND MAINT	\$0.00	\$100.00	\$250.00	\$0.00	\$250.00	\$250.00
E 204-45500-410	LEASE	\$780.16	\$767.27	\$800.00	\$285.73	\$800.00	\$850.00
E 204-45500-430	MISCELLANEOUS	\$0.00	\$69.43	\$50.00	\$0.00	\$50.00	\$50.00
E 204-45500-432	BAD DEBT EXPENSE	\$0.00	\$268.40	\$0.00	\$0.00	\$0.00	\$0.00
E 204-45500-433	DUES AND SUBSCRIPTIONS	\$504.20	\$320.90	\$400.00	\$97.60	\$400.00	\$400.00
E 204-45500-490	DONATIONS	\$0.00	\$0.00	\$0.00	\$480.00	\$0.00	\$0.00
E 204-45500-501	CAPITAL OUTLAY	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
E 204-45500-570	OFFICE EQUIPMENT PURCHASED	\$1,249.82	\$1,023.34	\$1,200.00	\$1,081.30	\$1,200.00	\$1,200.00
E 204-45500-590	BOOKS	\$22,316.76	\$22,873.77	\$22,500.00	\$10,305.26	\$22,500.00	\$22,500.00
E 204-45500-740	TRANSFER TO CAPITAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45500 LIBRARY		\$173,794.47	\$184,502.66	\$182,413.00	\$87,437.85	\$191,512.00	\$211,470.00
204 LIBRARY		\$173,794.47	\$184,502.66	\$182,413.00	\$87,437.85	\$191,512.00	\$211,470.00
205 ECONOMIC DEVELOPMENT AUTHORITY							
46200 SEMMCHRA DEED GRANT							
E 205-46200-444	DEED GRANT FORWARD TO SEMMCHRA	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
46200 SEMMCHRA DEED GRANT		\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
46500 ECONOMIC DEVELOPMENT AUTHORITY							
E 205-46500-107	EDA BOARD MEMBER PAY	\$0.00	\$1,925.00	\$650.00	\$0.00	\$650.00	\$650.00
E 205-46500-265	PROPERTY TAX	\$1,406.00	\$1,422.00	\$1,465.00	\$0.00	\$0.00	\$0.00
E 205-46500-303	ENGINEERING	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
E 205-46500-304	LEGAL	\$1,081.00	\$1,857.50	\$3,000.00	\$3,659.25	\$3,000.00	\$6,000.00
E 205-46500-307	CONTRACT SERVICES	\$29,158.00	\$28,292.81	\$1,000.00	\$26,880.00	\$54,000.00	\$55,750.00
E 205-46500-331	TRAVEL EXPENSE	\$344.50	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
E 205-46500-340	ADVERTISING	\$1,178.00	\$1,223.13	\$2,500.00	\$0.00	\$1,500.00	\$1,500.00
E 205-46500-344	BANQUETS/SPECIAL EVENTS	\$0.00	\$300.00	\$0.00	\$450.00	\$300.00	\$600.00
E 205-46500-360	INSURANCE - PROPERTY/LIABILITY	\$432.74	\$171.48	\$2,090.00	\$72.50	\$2,200.00	\$120.00
E 205-46500-385	UTILITIES-SEWER CHARGES	\$48.36	\$103.03	\$50.00	\$53.00	\$50.00	\$100.00
E 205-46500-400	REPAIRS AND MAINT	\$462.95	\$4.00	\$250.00	\$0.00	\$250.00	\$250.00
E 205-46500-430	MISCELLANEOUS	\$0.00	\$0.00	\$50.00	\$80.00	\$0.00	\$0.00
E 205-46500-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
E 205-46500-480	FAÇADE IMPROVEMENTS	\$7,186.00	\$18,851.60	\$0.00	\$18,750.00	\$20,000.00	\$20,000.00
E 205-46500-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 205-46500-510	LAND PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 205-46500-609	LOAN PRINCIPAL-INTERFUND KMU	\$0.00	\$0.00	\$10,352.00	\$0.00	\$11,140.50	\$11,147.00
E 205-46500-610	LOAN INTEREST - INTERFUND KMU	\$1,074.00	\$816.00	\$1,074.00	\$0.00	\$856.80	\$279.00
46500 ECONOMIC DEVELOPMENT AUTHORITY		\$42,371.55	\$54,966.55	\$28,781.00	\$49,944.75	\$93,947.30	\$96,396.00
205 ECONOMIC DEVELOPMENT AUTHORITY		\$42,371.55	\$54,966.55	\$29,781.00	\$49,944.75	\$93,947.30	\$96,396.00
210 POLICE FORFEITURES							
00000 GENERAL REVENUE							
E 210-00000-740	TRANSFER TO CAPITAL FUND	\$0.00	\$1,269.00	\$0.00	\$0.00	\$0.00	\$0.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
00000	GENERAL REVENUE	\$0.00	\$1,269.00	\$0.00	\$0.00	\$0.00	\$0.00
210	POLICE FORFEITURES	\$0.00	\$1,269.00	\$0.00	\$0.00	\$0.00	\$0.00
230	SPECIAL PURPOSE DONATIONS						
41000	GENERAL GOVERNMENT						
E 230-41000-430	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41000	GENERAL GOVERNMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42000	PUBLIC SAFETY						
E 230-42000-430	MISCELLANEOUS	\$50,480.06	\$587.57	\$0.00	\$0.00	\$0.00	\$0.00
42000	PUBLIC SAFETY	\$50,480.06	\$587.57	\$0.00	\$0.00	\$0.00	\$0.00
45000	CULTURE & RECREATION						
E 230-45000-346	ROSE FEST	\$15,370.04	\$16,284.58	\$0.00	\$1,101.81	\$0.00	\$0.00
E 230-45000-430	MISCELLANEOUS	\$3,972.34	\$34,634.08	\$0.00	\$1,442.08	\$0.00	\$0.00
45000	CULTURE & RECREATION	\$19,342.38	\$50,918.66	\$0.00	\$2,543.89	\$0.00	\$0.00
45500	LIBRARY						
E 230-45500-430	MISCELLANEOUS	\$0.00	\$3,986.41	\$0.00	\$0.00	\$0.00	\$0.00
45500	LIBRARY	\$0.00	\$3,986.41	\$0.00	\$0.00	\$0.00	\$0.00
230	SPECIAL PURPOSE DONATIONS	\$69,822.44	\$55,492.64	\$0.00	\$2,543.89	\$0.00	\$0.00
240	COVID CARES ACT FUNDS						
00000	GENERAL REVENUE						
E 240-00000-430	MISCELLANEOUS	\$0.00	\$31,470.00	\$0.00	\$0.00	\$0.00	\$0.00
00000	GENERAL REVENUE	\$0.00	\$31,470.00	\$0.00	\$0.00	\$0.00	\$0.00
240	COVID CARES ACT FUNDS	\$0.00	\$31,470.00	\$0.00	\$0.00	\$0.00	\$0.00
301	2012 G.O. IMP. BONDS-STREETS						
47000	DEBT SERVICE						
E 301-47000-601	BOND PRINCIPAL	\$8,905.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 301-47000-611	BOND INTEREST	\$122.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 301-47000-725	TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 301-47000-740	TRANSFER TO CAPITAL FUND	\$0.00	\$7,915.00	\$0.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE	\$9,027.45	\$7,915.00	\$0.00	\$0.00	\$0.00	\$0.00
301	2012 G.O. IMP. BONDS-STREETS	\$9,027.45	\$7,915.00	\$0.00	\$0.00	\$0.00	\$0.00
303	2016 FIRST STREET IMPROVEMENTS						
47000	DEBT SERVICE						
E 303-47000-303	ENGINEERING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-608	BOND PRINCIPAL - 2016 FIRST ST	\$19,350.00	\$19,350.00	\$19,350.00	\$19,350.00	\$19,350.00	\$19,350.00
E 303-47000-614	BOND INTEREST 2016 FIRST STREE	\$7,788.37	\$7,450.46	\$7,449.75	\$3,640.22	\$7,111.13	\$7,111.13
E 303-47000-620	FISCAL AGENT FEES	\$990.00	\$1,045.00	\$990.00	\$495.00	\$0.00	\$0.00
47000	DEBT SERVICE	\$28,128.37	\$27,845.46	\$27,789.75	\$23,485.22	\$26,461.13	\$26,461.13

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
303 2016 FIRST STREET IMPROVEMENTS		\$28,128.37	\$27,845.46	\$27,789.75	\$23,485.22	\$26,461.13	\$26,461.13
307 2007 G.O. REFUNDING BONDS							
41940 GENERAL GOVERNMENT							
E 307-41940-725 TRANSFER TO GENERAL FUND		\$0.00	\$525.00	\$0.00	\$0.00	\$0.00	\$0.00
41940 GENERAL GOVERNMENT		\$0.00	\$525.00	\$0.00	\$0.00	\$0.00	\$0.00
307 2007 G.O. REFUNDING BONDS		\$0.00	\$525.00	\$0.00	\$0.00	\$0.00	\$0.00
310 2020A GO BOND (RW, BUS PK, 2ND							
47000 DEBT SERVICE							
E 310-47000-604 BOND PRINCIPAL - 2020A BOND		\$93,102.01	\$95,429.51	\$91,040.51	\$102,143.02	\$102,143.02	\$111,723.00
E 310-47000-615 BOND INTEREST - 2020A BOND		\$52,322.84	\$49,314.94	\$47,218.94	\$22,926.67	\$44,321.19	\$43,176.00
E 310-47000-620 FISCAL AGENT FEES		\$0.00	\$495.00	\$0.00	\$0.00	\$0.00	\$0.00
E 310-47000-622 BOND ISSUANCE COSTS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 DEBT SERVICE		\$145,424.85	\$145,239.45	\$138,259.45	\$125,069.69	\$146,464.21	\$154,899.00
310 2020A GO BOND (RW, BUS PK, 2ND		\$145,424.85	\$145,239.45	\$138,259.45	\$125,069.69	\$146,464.21	\$154,899.00
320 2016B GO USDA BOND FIRE HALL							
47100 2016 FIRE HALL BOND CIP NOTES							
E 320-47100-620 FISCAL AGENT FEES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 320-47100-624 BOND PRIN-2016B CIP FIRE HALL		\$33,787.73	\$34,759.22	\$34,762.22	\$0.00	\$35,758.30	\$38,629.50
E 320-47100-625 BOND INT-2016B CIP FIRE HALL		\$57,328.26	\$56,356.20	\$56,362.78	\$0.00	\$55,357.70	\$57,051.75
E 320-47100-719 TRANSFER-INTERFUND		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47100 2016 FIRE HALL BOND CIP NOTES		\$91,115.99	\$91,115.42	\$91,125.00	\$0.00	\$91,116.00	\$95,681.25
320 2016B GO USDA BOND FIRE HALL		\$91,115.99	\$91,115.42	\$91,125.00	\$0.00	\$91,116.00	\$95,681.25
321 2016B USDA NOTE FIRE HALL							
47200 2016 FIRE HALL BOND USDA NOTES							
E 321-47200-620 FISCAL AGENT FEES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 321-47200-626 BOND PRIN-2016B USDA FIRE HALL		\$7,172.27	\$7,378.48	\$7,378.48	\$0.00	\$7,590.61	\$7,809.00
E 321-47200-627 BOND INT-2016B USDA FIRE HALL		\$12,168.73	\$11,962.52	\$11,962.52	\$0.00	\$11,750.39	\$11,533.00
47200 2016 FIRE HALL BOND USDA NOTES		\$19,341.00	\$19,341.00	\$19,341.00	\$0.00	\$19,341.00	\$19,342.00
321 2016B USDA NOTE FIRE HALL		\$19,341.00	\$19,341.00	\$19,341.00	\$0.00	\$19,341.00	\$19,342.00
323 2023A G.O. Bond							
47300 2023 Pearl Creek/Street Improv							
E 323-47300-601 BOND PRINCIPAL		\$0.00	\$0.00	\$0.00	\$5,204.00	\$15,000.00	\$47,040.00
E 323-47300-611 BOND INTEREST		\$0.00	\$24,752.88	\$0.00	\$12,594.00	\$24,825.00	\$9,721.00
E 323-47300-620 FISCAL AGENT FEES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 323-47300-622 BOND ISSUANCE COSTS		-\$0.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47300 2023 Pearl Creek/Street Improv		-\$0.47	\$24,752.88	\$0.00	\$17,798.00	\$39,825.00	\$56,761.00
323 2023A G.O. Bond		-\$0.47	\$24,752.88	\$0.00	\$17,798.00	\$39,825.00	\$56,761.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
325 2025 Street Projects							
47000 DEBT SERVICE							
E 325-47000-501	CAPITAL OUTLAY	\$0.00	\$174,996.54	\$0.00	\$155,049.50	\$0.00	\$0.00
47000 DEBT SERVICE		\$0.00	\$174,996.54	\$0.00	\$155,049.50	\$0.00	\$0.00
325 2025 Street Projects		\$0.00	\$174,996.54	\$0.00	\$155,049.50	\$0.00	\$0.00
331 2020 FREIGHTLINER 114SD							
47000 DEBT SERVICE							
E 331-47000-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 331-47000-606	CAPITAL LEASE PRINCIPAL	\$32,364.90	\$33,425.29	\$33,425.29	\$17,121.11	\$34,520.43	\$35,651.00
E 331-47000-619	CAPITAL LEASE INTEREST	\$4,157.88	\$3,097.49	\$3,097.49	\$1,140.28	\$2,002.35	\$871.00
47000 DEBT SERVICE		\$36,522.78	\$36,522.78	\$36,522.78	\$18,261.39	\$36,522.78	\$36,522.00
331 2020 FREIGHTLINER 114SD		\$36,522.78	\$36,522.78	\$36,522.78	\$18,261.39	\$36,522.78	\$36,522.00
336 2019 FORD F150 LEASE							
47000 DEBT SERVICE							
E 336-47000-606	CAPITAL LEASE PRINCIPAL	\$7,704.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 336-47000-619	CAPITAL LEASE INTEREST	\$441.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 DEBT SERVICE		\$8,145.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
336 2019 FORD F150 LEASE		\$8,145.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
340 RED WING AVE CAPITAL PROJECT							
47000 DEBT SERVICE							
E 340-47000-622	BOND ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 DEBT SERVICE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
340 RED WING AVE CAPITAL PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402 2004 SUNSET HOME TAX INCREMENT							
48116 TIF #4-4 SUN HOME/ASSIS. LIV.							
E 402-48116-440	TAX INCREMENT ADMIN. FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 402-48116-800	REIMBURSEMENTS	\$0.00	\$17,611.98	\$0.00	\$0.00	\$0.00	\$0.00
48116 TIF #4-4 SUN HOME/ASSIS. LIV.		\$0.00	\$17,611.98	\$0.00	\$0.00	\$0.00	\$0.00
402 2004 SUNSET HOME TAX INCREMENT		\$0.00	\$17,611.98	\$0.00	\$0.00	\$0.00	\$0.00
405 2023 Street Overlay Proj							
43100 STREETS							
E 405-43100-501	CAPITAL OUTLAY	\$638,774.57	\$0.21	\$0.00	\$0.00	\$0.00	\$0.00
43100 STREETS		\$638,774.57	\$0.21	\$0.00	\$0.00	\$0.00	\$0.00
47300 2023 Pearl Creek/Street Improv							
E 405-47300-622	BOND ISSUANCE COSTS	\$18,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47300 2023 Pearl Creek/Street Improv		\$18,124.00	28 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
405 2023 Street Overlay Proj		\$656,898.57	\$0.21	\$0.00	\$0.00	\$0.00	\$0.00
601 WATER							
47000 DEBT SERVICE							
E 601-47000-602	DISCOUNT AMORTIZATION	-\$3,807.00	-\$3,807.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 DEBT SERVICE		-\$3,807.00	-\$3,807.00	\$0.00	\$0.00	\$0.00	\$0.00
49400 PLANT OPERATION							
E 601-49400-101	SALARIES - REGULAR	\$13,723.16	\$2,906.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-102	SALARIES - OVERTIME	\$6,918.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-121	PERA - EMPLOYER SHARE	\$1,247.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-122	FICA - EMPLOYER SHARE	\$1,249.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-129	Pension Expense	-\$5,114.00	\$18,673.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-216	CHEMICALS	\$3,257.51	\$2,982.00	\$3,000.00	\$2.99	\$4,000.00	\$4,000.00
E 601-49400-220	REPAIR & MAINTENANCE SUPPLIES	\$2,273.00	\$66,954.75	\$3,000.00	\$33.98	\$5,000.00	\$5,000.00
E 601-49400-380	UTILITIES-PUMP HOUSE	\$15,466.60	\$14,082.36	\$15,000.00	\$6,795.45	\$16,000.00	\$16,000.00
E 601-49400-420	DEPRECIATION	\$5,686.00	\$5,640.00	\$5,700.00	\$2,310.60	\$6,000.00	\$5,650.00
E 601-49400-430	MISCELLANEOUS	\$341.10	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00
49400 PLANT OPERATION		\$45,048.34	\$111,238.11	\$26,700.00	\$10,343.02	\$31,000.00	\$30,650.00
49420 CUSTOMER ACCOUNTS							
E 601-49420-112	SALARIES - ADMIN	\$13,097.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49420-113	SALARIES - METER READING	\$884.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49420-121	PERA - EMPLOYER SHARE	\$910.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49420-122	FICA - EMPLOYER SHARE	\$1,061.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49420-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49420-505	GIS Operation and Maintenance	\$0.00	\$1,490.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
49420 CUSTOMER ACCOUNTS		\$15,953.48	\$1,490.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
49430 DISTRIBUTION							
E 601-49430-101	SALARIES - REGULAR	\$23,294.69	\$668.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49430-102	SALARIES - OVERTIME	\$11,399.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49430-121	PERA - EMPLOYER SHARE	\$2,186.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49430-122	FICA - EMPLOYER SHARE	\$2,141.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49430-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49430-212	MOTOR FUELS, LUBES, ADDITIVES	\$57.18	\$192.00	\$100.00	\$10.58	\$100.00	\$100.00
E 601-49430-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$939.25	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
E 601-49430-228	DISTRIB EXPENSE - MATERIALS	-\$4,713.42	\$6,194.15	\$1,200.00	\$2,572.28	\$1,200.00	\$3,000.00
E 601-49430-229	CONTR. STREET MAINT/LEAK REP	\$4,896.76	\$1,655.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
E 601-49430-230	WATER TESTING & SUPPLIES	\$323.40	\$1,022.65	\$300.00	\$417.07	\$500.00	\$700.00
E 601-49430-231	STATE METER CONNECT FEES	\$8,214.00	\$8,626.00	\$9,000.00	\$4,103.00	\$9,000.00	\$9,000.00
E 601-49430-382	UTILITIES-PUMP POWER	\$924.86	\$533.72	\$900.00	\$461.60	\$1,800.00	\$1,800.00
E 601-49430-385	UTILITIES-SEWER CHARGES	\$193.20	29\$376.10	\$200.00	\$268.00	\$250.00	\$500.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 601-49430-414	OSHA/SAFETY CLOTH. & EQUIP	\$0.00	\$101.98	\$170.00	\$0.00	\$170.00	\$170.00
E 601-49430-420	DEPRECIATION	\$116,134.00	\$108,491.60	\$110,000.00	\$44,250.31	\$120,000.00	\$108,495.00
E 601-49430-439	GOPHER STATE ONE - LOCATES	\$158.50	\$101.93	\$200.00	\$74.03	\$200.00	\$200.00
49430	DISTRIBUTION	\$165,211.48	\$128,902.38	\$128,070.00	\$52,156.87	\$139,220.00	\$129,965.00
49440	WATER - GENERAL						
E 601-49440-101	SALARIES - REGULAR	\$0.00	\$84,372.59	\$40,000.00	\$57,070.22	\$125,000.00	\$107,450.00
E 601-49440-102	SALARIES - OVERTIME	\$0.00	\$8,517.57	\$6,500.00	\$7,913.64	\$35,000.00	\$0.00
E 601-49440-112	SALARIES - ADMIN	\$0.00	\$26,673.35	\$17,000.00	\$17,665.36	\$16,000.00	\$15,020.00
E 601-49440-115	SALARIES - COMMISSIONER FEES	\$448.00	\$786.00	\$450.00	\$0.00	\$800.00	\$0.00
E 601-49440-121	PERA - EMPLOYER SHARE	\$0.00	\$8,950.68	\$0.00	\$0.00	\$11,000.00	\$9,190.00
E 601-49440-122	FICA - EMPLOYER SHARE	\$34.28	\$10,326.93	\$0.00	\$6,988.72	\$11,000.00	\$9,370.00
E 601-49440-130	INSURANCE - MED/DENT/LIFE/DIS.	\$17,799.67	\$27,016.29	\$20,000.00	\$16,398.32	\$65,000.00	\$54,420.00
E 601-49440-131	EMPLOYER H.S.A.EXPENSE	\$0.00	\$3,720.00	\$0.00	\$2,390.62	\$5,000.00	\$5,000.00
E 601-49440-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$540.00
E 601-49440-150	INSURANCE - WORKERS COMP	\$1,264.58	\$1,573.60	\$1,640.00	\$637.10	\$0.00	\$2,000.00
E 601-49440-200	OFFICE SUPPLIES	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
E 601-49440-201	MAINT CONT/SUPPORT/WARRANTIES	\$1,531.25	\$1,314.29	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
E 601-49440-202	BILLING SUPPLIES	\$200.00	\$0.00	\$200.00	\$31.58	\$200.00	\$200.00
E 601-49440-203	CUSTOMER NOTIFICATION/COMMUNIC	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
E 601-49440-209	TRUCK REPAIRS & INSPECTIONS	\$236.93	\$193.50	\$560.00	\$0.00	\$600.00	\$600.00
E 601-49440-210	OPERATING SUPPLIES & EXPENSE	\$2,816.64	\$1,082.93	\$1,000.00	\$290.18	\$1,000.00	\$100.00
E 601-49440-301	AUDITING	\$6,429.98	\$2,658.63	\$8,115.00	\$2,945.00	\$3,000.00	\$4,000.00
E 601-49440-302	SAFETY CLASS/DRUG & ALCOHOL	\$896.71	\$705.69	\$900.00	\$586.26	\$1,500.00	\$1,500.00
E 601-49440-303	ENGINEERING	\$0.00	\$0.00	\$0.00	\$850.00	\$0.00	\$0.00
E 601-49440-307	CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,215.00
E 601-49440-311	CONFERENCE & TRAINING	\$0.00	\$195.01	\$5,000.00	\$500.00	\$5,000.00	\$5,000.00
E 601-49440-321	UTILITIES-PHONE/INTERNET/CABLE	\$802.54	\$909.34	\$720.00	\$432.66	\$720.00	\$750.00
E 601-49440-322	POSTAGE/MAILING MACHINE	\$1,361.34	\$1,384.33	\$1,680.00	\$1,526.33	\$2,000.00	\$2,000.00
E 601-49440-324	OUTSIDE SERVICES	\$8,129.02	\$254.50	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
E 601-49440-331	TRAVEL EXPENSE	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00
E 601-49440-360	INSURANCE - PROPERTY/LIABILITY	\$3,947.88	\$4,513.09	\$4,000.00	\$1,801.50	\$5,000.00	\$3,980.00
E 601-49440-420	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49440-430	MISCELLANEOUS	\$10.99	\$20.25	\$0.00	\$110.00	\$0.00	\$0.00
E 601-49440-432	BAD DEBT EXPENSE	\$0.00	-\$838.99	\$170.00	\$0.00	\$0.00	\$0.00
E 601-49440-433	DUES AND SUBSCRIPTIONS	\$874.06	\$784.25	\$1,700.00	\$283.00	\$2,000.00	\$2,000.00
E 601-49440-434	REG.COMPL. LIC REPORT REQUIRE	\$0.00	\$583.77	\$500.00	\$680.55	\$600.00	\$600.00
E 601-49440-719	TRANSFER-INTERFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49440-726	SHARED FAC & SERV EXP TO CITY	\$12,155.00	\$14,000.00	\$14,000.00	\$0.00	\$16,500.00	\$16,500.00
49440	WATER - GENERAL	\$59,038.87	\$199,697.60	\$131,015.00	\$119,101.04	\$313,770.00	\$266,285.00
49500	NON-OPERATING						
E 601-49500-603	BOND PRINCIPAL - 2023A BOND	\$0.00	\$0.00	\$26,455.00	\$1,394.00	\$0.00	\$13,351.00
E 601-49500-604	BOND PRINCIPAL - 2020A BOND	\$0.00	\$0.32	\$46,880.00	\$53,910.52	\$53,911.52	\$59,067.17

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 601-49500-608	BOND PRINCIPAL - 2016 FIRST ST	\$0.00	\$0.00	\$930.00	\$930.00	\$930.00	\$976.50
E 601-49500-611	BOND INTEREST	\$110.75	-\$1,769.00	\$364.00	\$0.00	\$0.00	\$0.00
E 601-49500-614	BOND INTEREST 2016 FIRST STREE	\$391.33	\$174.96	\$374.32	\$174.96	\$341.78	\$341.78
E 601-49500-615	BOND INTEREST - 2020A BOND	\$28,753.84	\$23,505.90	\$26,345.00	\$12,100.57	\$23,392.48	\$22,827.00
E 601-49500-616	BOND INTEREST - 2023A BOND	\$2,234.00	\$8,052.05	\$0.00	\$3,373.00	\$10,270.56	\$2,688.00
E 601-49500-622	BOND ISSUANCE COSTS	\$4,955.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49500-719	TRANSFER-INTERFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49500-741	CAPITAL OUTLAY - ENTERPRISE FD	\$6,750.04	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
49500 NON-OPERATING		\$43,195.63	\$29,963.59	\$101,348.32	\$71,883.05	\$188,846.34	\$199,251.45
601 WATER		\$324,640.80	\$467,484.68	\$387,133.32	\$253,483.98	\$674,336.34	\$627,651.45
602 SANITARY SEWER							
43256 SEWER							
E 602-43256-101	SALARIES - REGULAR	\$48,972.16	\$66,069.89	\$51,180.15	\$27,181.63	\$66,000.00	\$67,200.00
E 602-43256-102	SALARIES - OVERTIME	\$10,365.09	\$16,962.96	\$11,476.50	\$10,869.84	\$50,000.00	\$0.00
E 602-43256-121	PERA - EMPLOYER SHARE	\$4,687.03	\$5,194.40	\$4,796.23	\$2,254.99	\$8,700.00	\$5,040.00
E 602-43256-122	FICA - EMPLOYER SHARE	\$1,238.92	\$9,780.63	\$4,699.25	\$3,709.65	\$8,875.00	\$5,140.00
E 602-43256-129	Pension Expense	-\$299.00	-\$1,620.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-43256-130	INSURANCE - MED/DENT/LIFE/DIS.	\$19,066.54	\$18,526.49	\$18,340.00	\$10,416.17	\$30,000.00	\$22,460.00
E 602-43256-131	EMPLOYER H.S.A.EXPENSE	\$0.00	\$1,950.00	\$0.00	\$1,557.69	\$2,500.00	\$3,200.00
E 602-43256-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
E 602-43256-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$19.91	\$0.00	\$0.00	\$0.00	\$0.00
E 602-43256-150	INSURANCE - WORKERS COMP	\$1,809.20	\$2,073.85	\$2,020.00	\$1,149.35	\$3,000.00	\$1,080.00
E 602-43256-210	OPERATING SUPPLIES & EXPENSE	\$19,911.74	\$15,047.01	\$15,000.00	\$8,081.73	\$16,000.00	\$16,000.00
E 602-43256-212	MOTOR FUELS, LUBES, ADDITIVES	\$3,198.83	\$1,475.59	\$3,000.00	\$137.72	\$3,000.00	\$3,000.00
E 602-43256-216	CHEMICALS	\$7,638.51	\$10,869.54	\$8,000.00	\$4,590.54	\$9,000.00	\$9,000.00
E 602-43256-265	PROPERTY TAX	\$788.00	\$956.00	\$860.00	\$1,574.00	\$950.00	\$1,800.00
E 602-43256-303	ENGINEERING	\$237.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
E 602-43256-307	CONTRACT SERVICES	\$3,256.89	\$3,213.51	\$3,100.00	\$0.00	\$3,300.00	\$19,215.00
E 602-43256-309	COMPUTER SUPPORT	\$0.00	\$0.00	\$0.00	\$273.08	\$0.00	\$0.00
E 602-43256-311	CONFERENCE & TRAINING	\$587.37	\$1,607.53	\$500.00	\$0.00	\$500.00	\$500.00
E 602-43256-321	UTILITIES-PHONE/INTERNET/CABLE	\$977.88	\$1,502.45	\$1,380.00	\$1,163.12	\$1,380.00	\$2,000.00
E 602-43256-331	TRAVEL EXPENSE	\$262.00	\$381.99	\$700.00	\$24.99	\$700.00	\$700.00
E 602-43256-360	INSURANCE - PROPERTY/LIABILITY	\$11,832.12	\$11,193.71	\$11,000.00	\$4,774.15	\$11,000.00	\$11,180.00
E 602-43256-381	UTILITIES-ELECTRIC & WATER	\$44,336.90	\$51,037.42	\$38,630.00	\$15,890.74	\$45,000.00	\$45,000.00
E 602-43256-383	UTILITIES-NATURAL GAS	\$8,210.55	\$4,456.94	\$4,500.00	\$4,462.34	\$8,500.00	\$8,500.00
E 602-43256-384	UTILITIES-REFUSE/RECYCLING	\$819.74	\$754.58	\$680.00	\$309.55	\$800.00	\$800.00
E 602-43256-385	UTILITIES-SEWER CHARGES	\$23,936.50	\$21,401.56	\$18,590.00	\$9,092.23	\$24,000.00	\$24,000.00
E 602-43256-400	REPAIRS AND MAINT	\$30,732.26	\$71,100.16	\$25,000.00	\$8,784.98	\$25,000.00	\$25,000.00
E 602-43256-414	OSHA/SAFETY CLOTH. & EQUIP	\$150.00	\$0.00	\$1,000.00	\$0.00	\$500.00	\$500.00
E 602-43256-418	UNIFORMS	\$194.90	\$209.89	\$400.00	\$107.59	\$400.00	\$400.00
E 602-43256-420	DEPRECIATION	\$233,290.00	\$169,050.89	\$167,000.00	\$84,188.80	\$167,000.00	\$169,052.00
E 602-43256-429	PERMITS AND LICENSES	\$1,642.15	\$1,473.00	\$1,600.00	\$100.00	\$1,600.00	\$1,600.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 602-43256-430	MISCELLANEOUS	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
E 602-43256-432	BAD DEBT EXPENSE	\$0.00	-\$579.21	\$0.00	\$0.00	\$0.00	\$0.00
E 602-43256-501	CAPITAL OUTLAY	\$33,207.97	\$0.40	\$20,000.00	\$0.00	\$0.00	\$0.00
E 602-43256-505	GIS Operation and Maintenance	\$0.00	\$7,008.36	\$0.00	\$1,026.50	\$3,000.00	\$3,000.00
E 602-43256-603	BOND PRINCIPAL - 2023A BOND	\$0.00	\$0.00	\$0.00	\$13,402.00	\$0.00	\$117,322.80
E 602-43256-604	BOND PRINCIPAL - 2020A BOND	\$0.00	\$0.11	\$39,749.11	\$44,596.57	\$44,597.00	\$48,862.32
E 602-43256-605	LOAN PRINCIPAL - PFA (RATES)	\$0.00	\$0.00	\$93,000.00	\$0.00	\$99,141.00	\$99,750.00
E 602-43256-606	CAPITAL LEASE PRINCIPAL	\$0.44	\$0.00	\$26,223.00	\$0.00	\$0.00	\$0.00
E 602-43256-607	LOAN PRINCIPAL - PFA (LEVY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-43256-608	BOND PRINCIPAL - 2016 FIRST ST	\$0.00	\$0.00	\$8,460.00	\$8,460.00	\$8,460.00	\$8,883.00
E 602-43256-611	BOND INTEREST	\$53.28	-\$11,134.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-43256-612	LOAN INTEREST - PFA	\$10,344.00	\$9,750.00	\$9,750.00	\$4,410.00	\$8,820.00	\$7,880.00
E 602-43256-614	BOND INTEREST 2016 FIRST STREE	\$3,554.15	\$1,591.54	\$3,257.10	\$1,591.54	\$3,109.05	\$3,109.05
E 602-43256-615	BOND INTEREST - 2020A BOND	\$23,495.15	\$7,206.22	\$20,616.22	\$10,009.99	\$19,352.00	\$18,883.25
E 602-43256-616	BOND INTEREST - 2023A BOND	\$21,149.00	\$77,161.96	\$0.00	\$32,433.00	\$64,650.00	\$26,690.00
E 602-43256-619	CAPITAL LEASE INTEREST	\$2,025.85	\$0.00	\$964.00	\$0.00	\$0.00	\$0.00
E 602-43256-622	BOND ISSUANCE COSTS	\$47,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43256 SEWER		\$618,688.19	\$575,695.28	\$620,971.56	\$316,624.48	\$738,834.05	\$777,047.42
47000 DEBT SERVICE							
E 602-47000-602	DISCOUNT AMORTIZATION	-\$5,901.00	-\$5,901.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 DEBT SERVICE		-\$5,901.00	-\$5,901.00	\$0.00	\$0.00	\$0.00	\$0.00
47300 2023 Pearl Creek/Street Improv							
E 602-47300-601	BOND PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-47300-611	BOND INTEREST	\$0.00	\$0.00	\$63,448.00	\$0.00	\$0.00	\$0.00
47300 2023 Pearl Creek/Street Improv		\$0.00	\$0.00	\$63,448.00	\$0.00	\$0.00	\$0.00
602 SANITARY SEWER		\$612,787.19	\$569,794.28	\$684,419.56	\$316,624.48	\$738,834.05	\$777,047.42
603 ELECTRIC							
49400 PLANT OPERATION							
E 603-49400-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49400-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$945.00	\$0.00	\$0.00
49400 PLANT OPERATION		\$0.00	\$0.00	\$0.00	\$945.00	\$0.00	\$0.00
49420 CUSTOMER ACCOUNTS							
E 603-49420-433	DUES AND SUBSCRIPTIONS	\$0.00	\$355.04	\$0.00	\$0.00	\$0.00	\$0.00
49420 CUSTOMER ACCOUNTS		\$0.00	\$355.04	\$0.00	\$0.00	\$0.00	\$0.00
49550 PURCHASED POWER							
E 603-49550-634	PURCHASED POWER ALL SUPPLIERS	\$769,863.96	\$757,248.51	\$806,544.81	\$299,630.74	\$850,000.00	\$850,000.00
E 603-49550-651	CAPX INVESTMENT COSTS BROOKING	\$0.00	\$0.00	\$0.00	\$8,469.60	\$0.00	\$0.00
E 603-49550-656	TRANSMISSION - ALL	\$274,491.65	\$247,085.97	\$298,850.00	\$98,446.41	\$300,000.00	\$300,000.00
E 603-49550-665	CAPACITY CREDITS ALL SUPPLIERS	-\$135,416.49	-\$46,226.29	\$0.00	-\$16,220.36	\$0.00	\$0.00
E 603-49550-677	ADMIN FEES - ENERGY PURCHASES	\$0.00	32 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
49550	PURCHASED POWER	\$908,939.12	\$958,108.19	\$1,105,394.81	\$390,326.39	\$1,150,000.00	\$1,150,000.00
49551	POWER PRODUCTION						
E 603-49551-114	SALARIES - POWER PRODUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49551-121	PERA - EMPLOYER SHARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49551-122	FICA - EMPLOYER SHARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49551-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49551-226	MAINT OF GEN PLANT EQUIPMENT	\$1,737.23	\$35,233.59	\$41,000.00	\$0.00	\$42,000.00	\$42,000.00
E 603-49551-329	RTU/DATA TRANSFER PHONE LINES	\$6,287.38	\$7,324.73	\$6,560.00	\$4,252.07	\$6,560.00	\$6,560.00
E 603-49551-379	UTILITIES-ELECTRIC	\$15,912.97	\$12,085.20	\$16,890.00	\$8,947.31	\$16,890.00	\$16,890.00
E 603-49551-425	DEPRECIATION - GENERATORS	\$45,261.00	\$97,189.68	\$45,000.00	\$18,859.45	\$45,000.00	\$45,000.00
E 603-49551-539	FUEL OIL USED FOR GENERATION	\$5,590.15	\$4,490.20	\$7,400.00	\$0.00	\$7,400.00	\$7,400.00
49551	POWER PRODUCTION	\$74,788.73	\$156,323.40	\$116,850.00	\$32,058.83	\$117,850.00	\$117,850.00
49560	PLANT OPERATION						
E 603-49560-101	SALARIES - REGULAR	\$7,284.70	\$28,501.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-102	SALARIES - OVERTIME	\$2,190.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-121	PERA - EMPLOYER SHARE	\$4,828.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-122	FICA - EMPLOYER SHARE	\$4,198.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-129	Pension Expense	-\$11,474.00	\$9,816.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-160	PERA PENSION EXPENSE GASB 68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49560-210	OPERATING SUPPLIES & EXPENSE	\$3,554.40	\$2,932.72	\$4,000.00	\$174.18	\$4,000.00	\$4,000.00
E 603-49560-223	BUILDING REPAIR SUPPLIES	\$0.00	\$0.00	\$0.00	\$185.00	\$0.00	\$0.00
E 603-49560-240	SMALL TOOLS & MINOR EQUIPMENT	\$81.59	\$185.62	\$500.00	\$942.37	\$500.00	\$500.00
E 603-49560-383	UTILITIES-NATURAL GAS	\$1,587.82	\$927.54	\$1,800.00	\$966.62	\$1,800.00	\$1,800.00
E 603-49560-420	DEPRECIATION	\$6,564.00	\$6,498.00	\$7,000.00	\$3,991.55	\$7,000.00	\$7,012.00
49560	PLANT OPERATION	\$18,815.53	\$48,860.88	\$13,300.00	\$6,259.72	\$13,300.00	\$13,312.00
49570	DISTRIBUTION						
E 603-49570-101	SALARIES - REGULAR	\$99,801.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-102	SALARIES - OVERTIME	\$15,739.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-118	SALARIES - TRANSMISSION WORK	\$58,220.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-121	PERA - EMPLOYER SHARE	\$10,432.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-122	FICA - EMPLOYER SHARE	\$10,452.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-130	INSURANCE - MED/DENT/LIFE/DIS.	\$72,183.76	\$281.69	\$0.00	\$27.68	\$0.00	\$0.00
E 603-49570-131	EMPLOYER H.S.A.EXPENSE	\$4,312.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$1,255.15	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49570-209	TRUCK REPAIRS & INSPECTIONS	\$900.49	\$8,774.88	\$2,000.00	\$2,858.15	\$2,000.00	\$5,000.00
E 603-49570-212	MOTOR FUELS, LUBES, ADDITIVES	\$5,817.58	\$7,698.25	\$7,090.00	\$3,250.55	\$8,000.00	\$8,000.00
E 603-49570-220	REPAIR & MAINTENANCE SUPPLIES	\$1,450.95	\$12,917.04	\$1,500.00	\$2,162.46	\$15,000.00	\$15,000.00
E 603-49570-228	DISTRIB EXPENSE - MATERIALS	-\$166,917.02	\$241,208.23	\$500.00	\$6,810.93	\$11,000.00	\$15,000.00
E 603-49570-378	UTILITIES-WATER CHARGES	\$401.55	\$2,791.66	\$460.00	\$238.00	\$500.00	\$500.00
E 603-49570-379	UTILITIES-ELECTRIC	\$933.55	\$855.71	\$940.00	\$393.19	\$1,000.00	\$1,000.00
E 603-49570-383	UTILITIES-NATURAL GAS	\$834.57	33\$627.33	\$950.00	\$920.31	\$1,000.00	\$1,000.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 603-49570-385	UTILITIES-SEWER CHARGES	\$676.19	\$932.86	\$750.00	\$596.56	\$900.00	\$900.00
E 603-49570-389	STREET LIGHT REPAIRS	\$1,965.32	\$0.00	\$2,000.00	\$0.00	\$8,000.00	\$8,000.00
E 603-49570-402	REPAIRS & EXP - SUBSTATION	\$0.00	\$12,466.30	\$0.00	\$24,648.90	\$20,000.00	\$25,000.00
E 603-49570-414	OSHA/SAFETY CLOTH. & EQUIP	\$5,076.61	\$11,192.34	\$5,080.00	\$6,765.40	\$12,000.00	\$12,000.00
E 603-49570-420	DEPRECIATION	\$52,750.00	\$0.00	\$52,000.00	\$0.00	\$52,000.00	\$52,000.00
E 603-49570-439	GOPHER STATE ONE - LOCATES	\$442.30	\$527.22	\$300.00	\$162.27	\$1,000.00	\$1,000.00
E 603-49570-490	DONATIONS	\$1,000.00	\$500.00	\$1,000.00	\$500.00	\$2,000.00	\$2,000.00
49570	DISTRIBUTION	\$176,474.84	\$302,028.66	\$74,570.00	\$49,334.40	\$134,400.00	\$146,400.00
49580	CUSTOMER ACCOUNTS						
E 603-49580-101	SALARIES - REGULAR	\$859.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49580-102	SALARIES - OVERTIME	\$407.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49580-112	SALARIES - ADMIN	\$27,058.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49580-113	SALARIES - METER READING	\$990.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49580-121	PERA - EMPLOYER SHARE	\$1,442.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49580-122	FICA - EMPLOYER SHARE	\$2,006.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49580-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49580	CUSTOMER ACCOUNTS	\$32,765.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49590	ELECTRIC - GENERAL						
E 603-49590-100	SALARIES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49590-101	SALARIES - REGULAR	\$304.00	\$238,097.61	\$343,460.00	\$85,605.28	\$335,000.00	\$161,170.00
E 603-49590-102	SALARIES - OVERTIME	\$0.00	\$18,770.87	\$12,240.00	\$11,870.46	\$45,000.00	\$0.00
E 603-49590-112	SALARIES - ADMIN	\$0.00	\$23,452.29	\$0.00	\$28,252.57	\$70,000.00	\$51,840.00
E 603-49590-115	SALARIES - COMMISSIONER FEES	\$3,592.00	\$2,776.49	\$3,600.00	\$0.00	\$850.00	\$4,430.00
E 603-49590-121	PERA - EMPLOYER SHARE	\$0.00	\$21,705.44	\$27,200.00	\$15,628.30	\$30,000.00	\$15,980.00
E 603-49590-122	FICA - EMPLOYER SHARE	\$170.06	\$23,280.17	\$28,080.00	\$10,607.52	\$30,000.00	\$16,630.00
E 603-49590-130	INSURANCE - MED/DENT/LIFE/DIS.	\$0.00	\$111,111.39	\$80,000.00	\$59,188.84	\$95,000.00	\$97,930.00
E 603-49590-131	EMPLOYER H.S.A.EXPENSE	\$0.00	\$10,548.78	\$0.00	\$7,171.88	\$15,000.00	\$15,000.00
E 603-49590-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$960.00
E 603-49590-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$157.55	\$0.00	\$0.00
E 603-49590-150	INSURANCE - WORKERS COMP	\$3,630.78	\$4,208.54	\$4,400.00	\$1,805.25	\$4,400.00	\$2,280.00
E 603-49590-200	OFFICE SUPPLIES	\$2,654.94	\$1,317.49	\$1,500.00	\$39.69	\$1,500.00	\$1,500.00
E 603-49590-201	MAINT CONT/SUPPORT/WARRANTIES	\$1,850.13	\$1,862.99	\$1,775.00	\$2,121.20	\$1,775.00	\$2,500.00
E 603-49590-202	BILLING SUPPLIES	\$2,858.36	\$1,507.18	\$2,300.00	\$61.37	\$2,300.00	\$2,300.00
E 603-49590-210	OPERATING SUPPLIES & EXPENSE	\$830.23	\$4,038.68	\$600.00	\$7,671.23	\$2,500.00	\$10,000.00
E 603-49590-211	CLEANING SUPPLIES	\$0.00	\$7.59	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49590-240	SMALL TOOLS & MINOR EQUIPMENT	\$0.00	\$2,596.73	\$0.00	\$1,362.99	\$5,000.00	\$5,000.00
E 603-49590-301	AUDITING	\$32,768.98	\$13,998.87	\$8,115.00	\$11,790.00	\$12,000.00	\$13,000.00
E 603-49590-302	SAFETY CLASS/DRUG & ALCOHOL	\$4,324.31	\$6,619.10	\$5,000.00	\$2,312.00	\$6,500.00	\$6,500.00
E 603-49590-303	ENGINEERING	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00
E 603-49590-304	LEGAL	\$3,038.17	\$173.25	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
E 603-49590-309	COMPUTER SUPPORT	\$0.00	\$1,475.73	\$0.00	\$2,140.78	\$0.00	\$2,500.00
E 603-49590-311	CONFERENCE & TRAINING	\$3,759.94	\$18,053.54	\$10,000.00	\$11,488.37	\$15,000.00	\$15,000.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 603-49590-321	UTILITIES-PHONE/INTERNET/CABLE	\$977.29	\$2,534.72	\$1,075.00	\$2,004.91	\$2,000.00	\$2,000.00
E 603-49590-322	POSTAGE/MAILING MACHINE	\$6,101.15	\$10,908.31	\$7,000.00	\$5,851.27	\$7,000.00	\$7,000.00
E 603-49590-324	OUTSIDE SERVICES	\$47,086.40	\$4,816.87	\$6,500.00	\$1,591.00	\$6,500.00	\$6,500.00
E 603-49590-331	TRAVEL EXPENSE	\$0.00	\$73.70	\$75.00	\$45.62	\$0.00	\$0.00
E 603-49590-335	MISC BANK CHARGES	\$495.96	\$957.80	\$500.00	\$174.86	\$500.00	\$500.00
E 603-49590-339	PAY PAL FEES	\$15,854.74	\$73.06	\$10,000.00	\$24.10	\$500.00	\$500.00
E 603-49590-360	INSURANCE - PROPERTY/LIABILITY	\$66,505.99	\$82,283.70	\$80,000.00	\$36,603.10	\$80,000.00	\$97,910.00
E 603-49590-420	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49590-430	MISCELLANEOUS	\$27,221.29	\$2,218.87	\$1,500.00	\$2,698.72	\$1,500.00	\$3,000.00
E 603-49590-432	BAD DEBT EXPENSE	\$197.24	\$9,482.14	\$160.00	\$3,871.51	\$1,500.00	\$4,000.00
E 603-49590-433	DUES AND SUBSCRIPTIONS	\$3,443.19	\$5,396.55	\$3,500.00	\$3,509.00	\$5,000.00	\$5,000.00
E 603-49590-434	REG.COMPL. LIC REPORT REQUIRE	\$531.25	\$351.86	\$550.00	\$5,340.66	\$550.00	\$10,000.00
E 603-49590-435	CMPA DUES	\$18,000.00	\$18,252.00	\$20,000.00	\$7,500.00	\$20,000.00	\$20,000.00
E 603-49590-505	GIS Operation and Maintenance	\$0.00	\$14,349.57	\$0.00	\$0.00	\$5,000.00	\$5,000.00
E 603-49590-719	TRANSFER-INTERFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,147.00
E 603-49590-726	SHARED FAC & SERV EXP TO CITY	\$50,000.00	\$60,000.00	\$60,000.00	\$0.00	\$65,000.00	\$65,000.00
49590	ELECTRIC - GENERAL	\$296,196.40	\$717,301.88	\$721,130.00	\$328,790.03	\$868,875.00	\$689,077.00
49595	CONSERVATION IMPROVE PROG-CIP						
E 603-49595-316	CONSERVATION - RESIDENTIAL	\$3,380.14	\$3,498.33	\$3,500.00	\$540.00	\$3,500.00	\$3,500.00
E 603-49595-317	CONSERVATION - IND/COMMERCIAL	\$7,226.85	\$1,510.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00
E 603-49595-336	CONSERVATION-ADMIN COSTS	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
49595	CONSERVATION IMPROVE PROG-CIP	\$11,106.99	\$5,008.33	\$11,500.00	\$540.00	\$11,500.00	\$11,500.00
49600	NON-OPERATING						
E 603-49600-603	BOND PRINCIPAL - 2023A BOND	\$0.00	\$0.00	\$3,770.00	\$0.00	\$0.00	\$0.00
E 603-49600-611	BOND INTEREST	\$15.84	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
E 603-49600-613	INTEREST EXP - METER DEPOSIT	\$0.00	\$1,409.35	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49600-741	CAPITAL OUTLAY - ENTERPRISE FD	\$0.00	\$0.00	\$0.00	\$81,716.69	\$0.00	\$0.00
49600	NON-OPERATING	\$15.84	\$1,409.35	\$3,820.00	\$81,716.69	\$0.00	\$0.00
49700	OPERATING TRANSFERS OUT						
E 603-49700-727	TRANSFER TO CITY - LIEU OF TAX	\$62,937.01	\$66,083.71	\$0.00	\$24,228.81	\$65,000.00	\$65,000.00
49700	OPERATING TRANSFERS OUT	\$62,937.01	\$66,083.71	\$0.00	\$24,228.81	\$65,000.00	\$65,000.00
603	ELECTRIC	\$1,582,040.15	\$2,255,479.44	\$2,046,564.81	\$914,199.87	\$2,360,925.00	\$2,193,139.00
605	STORM SEWER						
43251	STORM SEWER UTIL & MAINT						
E 605-43251-101	SALARIES - REGULAR	\$12,638.80	\$17,587.77	\$12,822.60	\$6,348.93	\$16,300.00	\$15,570.00
E 605-43251-102	SALARIES - OVERTIME	\$64.40	\$342.20	\$0.00	\$0.00	\$3,000.00	\$0.00
E 605-43251-121	PERA - EMPLOYER SHARE	\$1,016.50	\$1,214.45	\$915.00	\$532.11	\$10,000.00	\$1,170.00
E 605-43251-122	FICA - EMPLOYER SHARE	\$86.66	\$2,263.64	\$935.00	\$694.40	\$10,500.00	\$1,190.00
E 605-43251-129	Pension Expense	-\$7,802.00	-\$17,333.00	\$0.00	\$0.00	\$0.00	\$0.00
E 605-43251-130	INSURANCE - MED/DENT/LIFE/DIS.	\$5,404.31	\$5,356.72	\$5,445.00	\$3,066.99	\$8,000.00	\$6,100.00
E 605-43251-131	EMPLOYER H.S.A.EXPENSE	\$1,078.13	\$750.01	\$0.00	\$623.07	\$1,000.00	\$1,500.00

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E 605-43251-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
E 605-43251-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$6.24	\$0.00	\$0.00	\$0.00	\$0.00
E 605-43251-150	INSURANCE - WORKERS COMP	\$257.73	\$459.10	\$291.00	\$113.60	\$0.00	\$250.00
E 605-43251-212	MOTOR FUELS, LUBES, ADDITIVES	\$1,416.42	\$1,217.28	\$1,500.00	\$200.92	\$1,500.00	\$1,500.00
E 605-43251-307	CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,810.00
E 605-43251-360	INSURANCE - PROPERTY/LIABILITY	\$347.05	\$307.50	\$300.00	\$117.10	\$300.00	\$400.00
E 605-43251-400	REPAIRS AND MAINT	\$6,014.09	\$15,234.50	\$9,000.00	\$926.00	\$5,000.00	\$5,000.00
E 605-43251-420	DEPRECIATION	\$52,031.00	\$53,777.87	\$51,827.80	\$45,769.70	\$100,000.00	\$53,778.00
E 605-43251-432	BAD DEBT EXPENSE	\$0.00	-\$11.19	\$0.00	\$0.00	\$0.00	\$0.00
E 605-43251-501	CAPITAL OUTLAY	\$0.00	\$0.17	\$15,000.00	\$0.00	\$0.00	\$0.00
E 605-43251-603	BOND PRINCIPAL - 2023A BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 605-43251-604	BOND PRINCIPAL - 2020A BOND	\$0.00	-\$0.31	\$26,159.69	\$29,349.90	\$29,350.00	\$32,157.28
E 605-43251-606	CAPITAL LEASE PRINCIPAL	\$0.06	\$0.00	\$18,940.00	\$0.00	\$0.00	\$0.00
E 605-43251-608	BOND PRINCIPAL - 2016 FIRST ST	\$0.00	\$0.00	\$1,260.00	\$1,260.00	\$1,260.00	\$1,323.00
E 605-43251-611	BOND INTEREST	\$30.43	-\$255.00	\$0.00	\$0.00	\$0.00	\$0.00
E 605-43251-614	BOND INTEREST 2016 FIRST STREE	\$529.15	\$237.04	\$485.10	\$237.04	\$464.00	\$463.05
E 605-43251-615	BOND INTEREST - 2020A BOND	\$10,647.18	\$13,565.95	\$13,567.95	\$6,587.78	\$12,735.31	\$12,427.45
E 605-43251-619	CAPITAL LEASE INTEREST	\$6,511.25	\$0.00	\$3,021.00	\$0.00	\$0.00	\$0.00
43251	STORM SEWER UTIL & MAINT	\$90,271.16	\$94,720.94	\$161,470.14	\$95,827.54	\$199,409.31	\$145,708.78
43256	SEWER						
E 605-43256-505	GIS Operation and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43256	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE						
E 605-47000-602	DISCOUNT AMORTIZATION	-\$1,275.00	-\$1,275.00	\$0.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE	-\$1,275.00	-\$1,275.00	\$0.00	\$0.00	\$0.00	\$0.00
49590	ELECTRIC - GENERAL						
E 605-49590-307	CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49590	ELECTRIC - GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
605	STORM SEWER	\$88,996.16	\$93,445.94	\$161,470.14	\$95,827.54	\$199,409.31	\$145,708.78
609	LIQUOR						
49750	LIQUOR						
E 609-49750-100	SALARIES - PART TIME	\$100.61	\$58,982.13	\$68,308.10	\$25,993.28	\$65,000.00	\$65,000.00
E 609-49750-101	SALARIES - REGULAR	\$0.00	\$66,306.66	\$66,209.80	\$29,066.76	\$72,000.00	\$71,450.00
E 609-49750-102	SALARIES - OVERTIME	\$150.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-108	SALARIES - FULL-TIME ON-SALE	\$15,109.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-109	SALARIES - FULL-TIME OFF-SALE	\$14,993.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-110	SALARIES - PART-TIME ON-SALE	\$34,047.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-111	SALARIES - PART-TIME OFF-SALE	\$13,306.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-112	SALARIES - ADMIN	\$32,829.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-121	PERA - EMPLOYER SHARE	\$8,302.72	\$8,484.30	\$9,038.84	\$3,758.98	\$12,000.00	\$10,230.00
E 609-49750-122	FICA - EMPLOYER SHARE	\$2,262.49	\$13,517.47	\$9,219.62	\$1,456.31	\$12,000.00	\$10,440.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 609-49750-129	Pension Expense	\$10,640.00	\$74.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-130	INSURANCE - MED/DENT/LIFE/DIS.	\$42,910.04	\$39,100.50	\$52,552.50	\$22,108.58	\$45,000.00	\$46,840.00
E 609-49750-131	EMPLOYER H.S.A.EXPENSE	\$1,218.75	\$3,787.52	\$0.00	\$2,475.00	\$5,000.00	\$5,000.00
E 609-49750-136	MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
E 609-49750-142	UNEMPLOYMENT COMPENSATION	\$0.00	\$151.28	\$0.00	\$0.00	\$250.00	\$0.00
E 609-49750-150	INSURANCE - WORKERS COMP	\$3,436.39	\$3,749.16	\$3,000.00	\$1,258.76	\$4,000.00	\$2,010.00
E 609-49750-208	SERVING SUPPLY-FOOD & ALCOHOL	\$3,674.03	\$2,677.06	\$2,700.00	\$630.80	\$3,000.00	\$3,000.00
E 609-49750-210	OPERATING SUPPLIES & EXPENSE	\$7,096.96	\$9,339.89	\$7,500.00	\$4,082.32	\$10,000.00	\$8,500.00
E 609-49750-251	LIQUOR	\$178,437.14	\$185,727.60	\$178,500.00	\$83,743.00	\$191,000.00	\$193,000.00
E 609-49750-252	BEER	\$301,413.09	\$283,193.22	\$335,000.00	\$139,819.43	\$335,000.00	\$335,000.00
E 609-49750-253	WINE	\$21,689.77	\$22,458.64	\$27,000.00	\$9,176.27	\$27,000.00	\$30,000.00
E 609-49750-254	SODA, MIX, JUICE	\$16,161.44	\$15,356.13	\$16,000.00	\$6,928.75	\$16,000.00	\$16,000.00
E 609-49750-256	TOBACCO	\$10,864.71	\$11,398.92	\$15,000.00	\$4,850.10	\$12,000.00	\$15,000.00
E 609-49750-257	FOOD/CONDIMENTS-COMPLIMENTARY	\$2,088.05	\$3,144.63	\$4,000.00	\$1,329.47	\$4,000.00	\$4,000.00
E 609-49750-258	FOOD/MERCHANDISE FOR RESALE	\$25,574.70	\$21,487.60	\$35,000.00	\$10,548.54	\$30,000.00	\$30,000.00
E 609-49750-260	THC PRODUCTS	\$0.00	\$0.00	\$0.00	\$2,586.00	\$0.00	\$4,200.00
E 609-49750-308	OUTSIDE JANITORIAL SERVICES	\$12,939.72	\$12,939.72	\$14,000.00	\$8,305.44	\$14,000.00	\$14,000.00
E 609-49750-309	COMPUTER SUPPORT	\$2,200.00	\$2,400.00	\$5,000.00	\$1,210.13	\$2,500.00	\$2,500.00
E 609-49750-311	CONFERENCE & TRAINING	\$0.00	\$0.00	\$600.00	\$918.00	\$600.00	\$800.00
E 609-49750-321	UTILITIES-PHONE/INTERNET/CABLE	\$2,846.06	\$4,859.24	\$2,600.00	\$2,127.53	\$2,600.00	\$4,000.00
E 609-49750-325	SECURITY SYSTEM	\$521.16	\$454.72	\$1,000.00	\$263.46	\$1,000.00	\$1,000.00
E 609-49750-327	PEST CONTROL	\$960.00	\$924.00	\$1,000.00	\$420.00	\$1,000.00	\$1,000.00
E 609-49750-331	TRAVEL EXPENSE	\$0.00	\$0.00	\$1,100.00	\$0.00	\$600.00	\$600.00
E 609-49750-333	FREIGHT or SHIPPING CHARGES	\$855.30	\$723.91	\$500.00	\$263.64	\$500.00	\$800.00
E 609-49750-334	CREDIT CARD EXPENSES	\$17,834.03	\$18,514.97	\$15,000.00	\$8,362.06	\$15,000.00	\$17,000.00
E 609-49750-340	ADVERTISING	\$879.64	\$480.60	\$1,000.00	\$17.00	\$1,000.00	\$500.00
E 609-49750-345	SPECIAL EVENTS/ENTERTAINMENT	\$3,591.69	\$3,446.49	\$4,500.00	\$1,857.96	\$5,000.00	\$4,000.00
E 609-49750-346	ROSE FEST	\$11,473.71	\$17,744.49	\$10,000.00	\$1,800.00	\$10,000.00	\$8,000.00
E 609-49750-360	INSURANCE - PROPERTY/LIABILITY	\$4,042.59	\$8,377.57	\$6,000.00	\$1,844.15	\$6,300.00	\$3,730.00
E 609-49750-364	INSURANCE - DRAM LIQUOR LIAB	\$402.00	\$5,863.29	\$4,820.00	\$0.00	\$6,300.00	\$6,300.00
E 609-49750-381	UTILITIES-ELECTRIC & WATER	\$10,699.95	\$10,577.33	\$11,430.00	\$4,673.16	\$12,000.00	\$12,000.00
E 609-49750-383	UTILITIES-NATURAL GAS	\$1,400.11	\$699.57	\$1,120.00	\$948.87	\$1,100.00	\$1,100.00
E 609-49750-384	UTILITIES-REFUSE/RECYCLING	\$1,907.84	\$1,767.63	\$1,510.00	\$697.55	\$1,500.00	\$1,500.00
E 609-49750-385	UTILITIES-SEWER CHARGES	\$1,475.08	\$2,698.53	\$1,200.00	\$1,109.79	\$1,200.00	\$2,700.00
E 609-49750-390	TAP CLEANING SERVICE	\$672.00	\$737.00	\$1,000.00	\$272.00	\$1,000.00	\$1,000.00
E 609-49750-400	REPAIRS AND MAINT	\$4,093.25	\$5,469.10	\$4,000.00	\$2,002.41	\$4,000.00	\$4,000.00
E 609-49750-418	UNIFORMS	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
E 609-49750-420	DEPRECIATION	\$11,756.00	\$14,479.60	\$12,000.00	\$7,168.70	\$12,000.00	\$14,480.00
E 609-49750-430	MISCELLANEOUS	\$620.55	\$95.91	\$500.00	\$78.29	\$100.00	\$100.00
E 609-49750-431	CASH SHORT/OVER	\$139.36	-\$382.26	\$100.00	\$12.85	\$100.00	\$100.00
E 609-49750-433	DUES AND SUBSCRIPTIONS	\$822.10	\$2,345.43	\$800.00	\$360.00	\$1,200.00	\$800.00
E 609-49750-490	DONATIONS	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-501	CAPITAL OUTLAY	\$0.00	\$8,537.58	\$10,000.00	\$300.67	\$10,000.00	\$200,000.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
E 609-49750-725	TRANSFER TO GENERAL FUND	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00
49750 LIQUOR		\$858,589.73	\$872,691.13	\$960,308.86	\$394,826.01	\$954,350.00	\$1,172,780.00
609 LIQUOR		\$858,589.73	\$872,691.13	\$960,308.86	\$394,826.01	\$954,350.00	\$1,172,780.00
900 GASB 34							
41000 GENERAL GOVERNMENT							
E 900-41000-100	SALARIES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-101	SALARIES - REGULAR	-\$2,083.00	\$28,172.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-106	SALARIES - TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-129	Pension Expense	\$7,300.00	-\$8,220.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-150	INSURANCE - WORKERS COMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-160	PERA PENSION EXPENSE GASB 68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-313	DEFICIENT DEVELOPER REIMB.COST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-420	DEPRECIATION	\$26,612.00	\$26,612.16	\$0.00	\$11,088.40	\$0.00	\$0.00
E 900-41000-500	CAPITAL OUTLAY (NOT DEPREC.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-41000-750	LOSS ON CAPITAL ASSET	\$5,789.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41000 GENERAL GOVERNMENT		\$37,618.00	\$46,564.16	\$0.00	\$11,088.40	\$0.00	\$0.00
42000 PUBLIC SAFETY							
E 900-42000-101	SALARIES - REGULAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-42000-129	Pension Expense	\$68,885.00	-\$11,170.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-42000-160	PERA PENSION EXPENSE GASB 68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-42000-420	DEPRECIATION	\$132,959.00	\$148,658.00	\$0.00	\$65,893.40	\$0.00	\$0.00
E 900-42000-500	CAPITAL OUTLAY (NOT DEPREC.)	-\$232,886.00	-\$107,029.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-42000-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-42000-750	LOSS ON CAPITAL ASSET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42000 PUBLIC SAFETY		-\$31,042.00	\$30,459.00	\$0.00	\$65,893.40	\$0.00	\$0.00
43000 PUBLIC WORKS							
E 900-43000-100	SALARIES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43000-101	SALARIES - REGULAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43000-129	Pension Expense	\$4,237.00	-\$4,420.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43000-160	PERA PENSION EXPENSE GASB 68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43000-420	DEPRECIATION	\$247,438.00	\$273,436.00	\$0.00	\$120,073.60	\$0.00	\$0.00
E 900-43000-500	CAPITAL OUTLAY (NOT DEPREC.)	-\$625,625.00	-\$152,935.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43000-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43000-724	CAPITAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43000 PUBLIC WORKS		-\$373,950.00	\$116,081.00	\$0.00	\$120,073.60	\$0.00	\$0.00
43100 STREETS							
E 900-43100-503	CONTRIB. TO ENTERPRISE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-43100-724	CAPITAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43100 STREETS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account	Last Dim Descr	2023 Amt	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	2026 Budget
45000	CULTURE & RECREATION						
E 900-45000-100	SALARIES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-45000-101	SALARIES - REGULAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-45000-129	Pension Expense	\$4,662.00	-\$5,085.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-45000-160	PERA PENSION EXPENSE GASB 68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-45000-420	DEPRECIATION	\$18,516.00	\$18,151.00	\$0.00	\$7,337.70	\$0.00	\$0.00
E 900-45000-500	CAPITAL OUTLAY (NOT DEPREC.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-45000-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45000	CULTURE & RECREATION	\$23,178.00	\$13,066.00	\$0.00	\$7,337.70	\$0.00	\$0.00
46500	ECONOMIC DEVELOPMENT AUTHORITY						
E 900-46500-420	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-46500-430	MISCELLANEOUS	\$0.00	-\$0.43	\$0.00	\$0.00	\$0.00	\$0.00
E 900-46500-500	CAPITAL OUTLAY (NOT DEPREC.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46500	ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	-\$0.43	\$0.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE						
E 900-47000-421	BOND DISC AMORTIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-47000-601	BOND PRINCIPAL	-\$374,318.00	-\$288,599.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-47000-602	DISCOUNT AMORTIZATION	-\$7,547.00	-\$7,547.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-47000-606	CAPITAL LEASE PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-47000-611	BOND INTEREST	-\$1,215.00	-\$8,113.00	\$0.00	\$0.00	\$0.00	\$0.00
E 900-47000-620	FISCAL AGENT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000	DEBT SERVICE	-\$383,080.00	-\$304,259.00	\$0.00	\$0.00	\$0.00	\$0.00
48300	STREETS & HWY CAPITAL OUTLAY						
E 900-48300-501	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48300	STREETS & HWY CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49900	TRONDHEIM ROAD EXTENSION						
E 900-49900-723	TRANSFER TO ENTERPRISE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49900	TRONDHEIM ROAD EXTENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
900 GASB 34		-\$727,276.00	-\$98,089.27	\$0.00	\$204,393.10	\$0.00	\$0.00
		\$6,805,328.04	\$7,524,363.76	\$6,652,039.62	\$3,595,386.08	\$7,714,589.12	\$7,611,962.03

RESOLUTION 2025-23
CITY OF KENYON
COUNTY OF GOODHUE
STATE OF MINNESOTA

A RESOLUTION ADOPTING THE 2026 PRELIMINARY BUDGET AND LEVY

WHEREAS Minnesota Statutes § 275.065 Subd.1(a) requires that on or before September 30, cities must certify to the county auditor the proposed property tax levy for taxes payable in the following year, and;

WHEREAS Minnesota Statutes § 275.065, Subd.1(f) requires a taxing authority to announce the time and place of the regularly scheduled meeting at which the budget and levy will be discussed and permit the public to speak;

BE IT FURTHER RESOLVED that the City Council will hold a meeting to discuss the budget and property tax levy and allow public input on Tuesday, December 2nd, 2025, at 6:30 p.m.; and

BE IT FURTHER RESOLVED that the City Administrator/Clerk is hereby instructed to transmit a certified copy of this Resolution to the County Auditor of Goodhue County, Minnesota.

BE IT RESOLVED that the following sums be certified to the Goodhue County Auditor as the preliminary amounts to be levied upon the taxable property in the City of Kenyon, County of Goodhue, State of Minnesota, for the year payable 2026 for the following:

Net Levy	
General Purpose	\$1,038,567
Capital	\$116,500
Bond Indebtedness	<u>\$383,924</u>
Total Levy	\$1,538,991

Adopted by the City Council on this 9th day of September 2025.

CITY OF KENYON BY:

ATTEST:

Donald Kirchmann, Mayor

Scott Lehner, City Administrator

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: New Business

AGENDA SECTION: NEW BUSINESS

SUBJECT: Liquor Store - 641 2nd Street NAPA Building Estimates

Liquor Store Manager Bartel will be present to discuss the Muni estimates

SUGGESTED ACTION: Motion may be needed.

ATTACHMENTS:
[Muni Estimates.pdf](#)

L&M Construction Company
 1156 Mantorville Rd
 Kenyon, MN 55946 US
 lmconstruction89@gmail.com
 greg.lmconstruction@gmail.com

Estimate

ADDRESS:
 Kenyon Liquor Store
 645 2nd St
 Kenyon, MN 55946

ESTIMATE #	DATE
1878	06/08/2025

DATE	DESCRIPTION	AMOUNT
04 Concrete	Concrete Remove front stoop and install handicap ramp down to sidewalk	5,400.00
Carpentry	Replace both doors with outswing commercial doors	1,800.00
Carpentry	Remove front brick and replace window with Anderson. Install new versetta stone and aluminum railing for ramp	2,736.00
Carpentry	Raise floor in back to level out floors Frame in new landing and ramp in exterior Frame in utility room in back Frame in front bathroom and mop room	4,104.00
16 Electrical & Lighting	Electrical & Lighting	18,765.00
14 Plumbing	Plumbing and hvac	16,172.00
18 Interior Walls	Interior Walls Installing sheetrock to framed walls Install mud and tape and skim coat damaged walls Install paint to entire building	4,800.00
Carpentry	Install new suspended ceiling tiles Install LVP on entire floor Install rubber base and trim Install cashier cabinets and counter	7,425.00
Materials	Materials dumpster and permit	35,379.72

Thank you for giving us the opportunity to give you an estimate. Estimates are effective for 30 days. Please let us know if you want to proceed with the estimate.

TOTAL **\$96,581.72**

August 15th, 2025

Kenyon Municipal Liquor Store

Stan Morgan and Associates is pleased to quote the following equipment for the city of Kenyon, MN.



<u>Beer Cooler:</u> Carrol Coolers	\$14,545.00
ALL NEW 25'6" L x 12'3-3/4" W x 8'6" H walk-in beer cave & display cooler. 4" wood rail with lag down ceiling, 26 Ga stucco galvanized interior & exterior, net opening for (1 set of 10) 30" x 79" display cooler doors	
Refrigeration: Heatcraft (1) 2.5 HP outdoor scroll condensing unit with (2) matching evaporators	\$9,980.00
Freight Estimate on Cooler Panels:	\$1,215.00
<u>Panels for Existing Cooler:</u>	\$4,421.00
(7) replacement panels to fill in existing display & pass-thru door openings and relocate pass-thru door, Plastic support for new pass-thru door opening, grey vinyl screeding	
<u>Glass Door Package:</u> Thermoseal (1 set of 10) 30" x 79" 1400T glass doors Black, right hand hinge, standard handle, aluminum frame, 72" LED Flat shelving behind (2) doors	\$14,450.00
Freight Estimate on Cooler Doors:	\$2,937.00
<u>Installation of Display Cooler & Refrigeration:</u>	\$18,840.00
Includes:	
<ul style="list-style-type: none">• Permit• Installing boxes to MFG spec.• Supporting the ceiling from bar joists• Install door frames and doors• Set condensing unit• Hang evaporator coils• Labor to pipe the refrigeration & drain lines• Charge with refrigerant and perform startup procedures	
Does not include:	
<ul style="list-style-type: none">• Crane• Electrical• Structural engineering• Condensate pumps• Roofing	
<u>Gravity Flow Beer Shelving:</u> BOF Corp.	\$18,917.00
Beer Shelving behind (8) 30" x 79" glass doors consisting of: 6' deep standard beer layout, 91.5" tall uprights. Shelves: (3) 6 pack slides (2) 12 pack can roller (1) 12 pack bottle roller (1) case roller	
<u>Wood / Laminate Cabinet Package:</u>	
Liquor Store Cashier Counter: Per Drawing (+/-17'0") Counter as per drawing with melamine interior, high pressure laminate exterior, two colors, edge banding throughout, (1) Drawers, finished back/end panels, 4" black finished toe kick. <i>Add for: Front Glass and locking doors for a built-in display cabinet</i>	\$5,975.00
Liquor Back Counter: Per Drawing (+/- 6'6" sqft) Counter as per drawing with high pressure laminate exterior, two colors, edge banding throughout, 4" black finished toe kick, display shelves, storage doors below.	\$1,775.00
Delivery & Install of Cabinet Package:	\$3,320.00
	\$3,829.00

Store Design | Store Fixtures | Commercial Refrigeration

PO BOX 47263 Plymouth, MN 55447 | o: 952.474.5451 c: 763.291.3005 | www.stanmorganassociates.com



Retail Shelving: Lozier

\$3,656.00

- (1) 7' gondola, 60"H, 18"D, Base +3 shelves
- (1) 3' wide end cap, 60"H, 18"D, Base +3 shelves
- (1) 12' wall section, 78"H, 22"D, Base +4 shelves
- (1) 16' wall section, 78"H, 22"D, Base +4 shelves

Special Notes

Above price do not include freight or installation unless noted. Does not include any plumbing or electrical work. Prices are valid for 45 days.

TOTALS:

Total for above items in bold:	\$103,860.00
Sales Tax (7.38%):	\$7,664.87
Grand Total:	\$111,524.87

Terms

50% down payment. Balance upon Delivery

If you have any questions or concerns, please do not hesitate to call.

Sincerely,
Jeremy Reller

Store Design | Store Fixtures | Commercial Refrigeration

PO BOX 47263 Plymouth, MN 55447 | o: 952.474.5451 c: 763.291.3005 | www.stanmorganassociates.com

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: New Business

AGENDA SECTION: NEW BUSINESS

SUBJECT: Police Department Gun Range

SUGGESTED ACTION: Chief Sjoblom and Wayne Ehrich will brief the council on the PD gun range.

ATTACHMENTS:
[Police Gun Range.pdf](#)



KENYON ***POLICE***

719 2nd Street, Kenyon, MN 55946 Office: 507-789-5214 Dispatch: 651-385-3155

Date: July 10, 2025

To: Kenyon City Council

Subject: Kenyon Police Department Gun Range

Council Members,

I have been throwing around the idea of building a gun range at the Police Department's Training Site. There is a tree line along the east edge of the property. There is already a berm built up, adjacent to the tree line. Wayne and I looked at the options of setting up a range there. At that time, we needed more fill to haul in. The berm helps with the safety and sound levels. While driving by the Dollar General site, I saw they had a lot of fill to haul out. I spoke to the excavators at the Dollar General site. I asked if it would cost me any money to dump fill at the training site. They said no, as it saves them transportation costs. It was a "win win" for both of us. With that being said, the only cost to the gun range site would be any public works leveling cost, and some grass seed.

Purpose for the range would be solely for the Police Department. It would not be allowed for public use. We qualify twice a year, but I am wanting to shoot quarterly. For liability reasons, we need to shoot more. Twice a year is not good enough. I'd also recommend the officers shoot a few rounds, occasionally, on their own time, or during their shifts. Having our own range would be easier to schedule qualifications as well.

Our current options for ranges are the Kenyon Gun Club or the Wanamingo Range. For what we need, we prefer the Wanamingo Range. Shooting in Wanamingo has some challenges, such as longer response times, less shooting, scheduling conflicts, etc.

For permits, I've checked with the county. There are no permits required by the county. I was told to contact the city administrator and city council to request approval for the gun range. I'm asking the city council for consideration and approval of the gun range.

Let me know if you have any questions. I appreciate your time and consideration.

Respectfully,

Chief Jeffrey Sjoblom #600

Agenda Item Summary

CITY COUNCIL AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Holli Gudknecht, Administration

ITEM TYPE: Miscellaneous

AGENDA SECTION: F.Y.I. - Department Updates

SUBJECT: FYI for September 9, 2025

SUGGESTED ACTION:

ATTACHMENTS:
[FYI 9-9-25.pdf](#)

FOR YOUR INFORMATION. . .

This section is to highlight projects and events that do not require Council action but are necessary to keep you informed. Department reports and commission/committee minutes will be contained in this section.

Library Report

Liquor Store Report

Police Dept. Report

KMU

Agenda and Minutes from August 21, 2025

Park & Recreation Committee

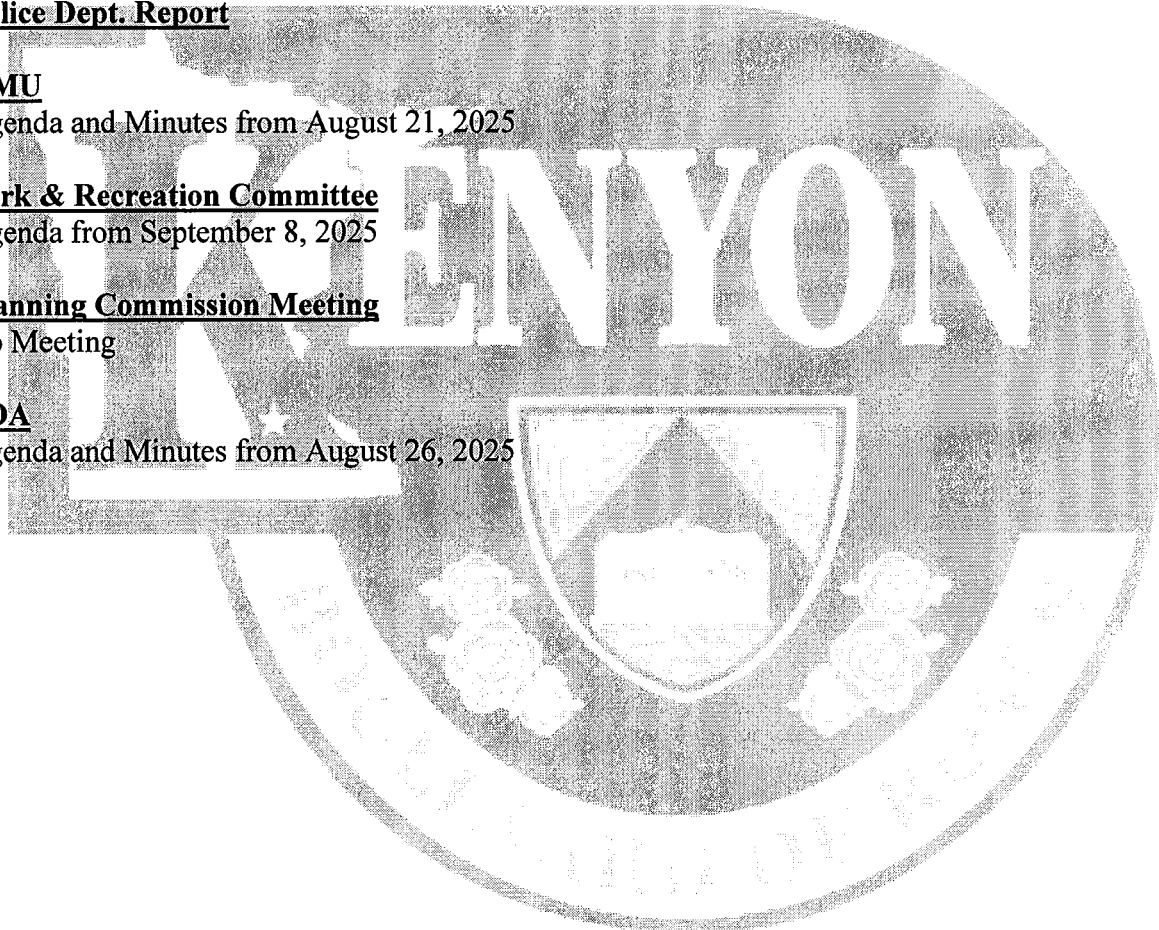
Agenda from September 8, 2025

Planning Commission Meeting

No Meeting

EDA

Agenda and Minutes from August 26, 2025





Kenyon Public Library

709 2nd Street, Kenyon, MN 55946
(507) 789-6821 kenyon.lib.mn.us

September 2025 Update

The Kenyon Public Library welcomed 1,025 patrons into the library during the month of August. A total of 2,259 services were provided to the public, including 1,616 physical materials circulated, 262 digital item checkouts, 108 public computer logins, and 136 wireless internet sessions. Approximately 46% of the August services were utilized by rural Goodhue County residents.

The annual Rose Fest book sale was held during the annual Kenyon Rose Fest town festival, which was the third weekend in August. The sale was held, once again, in the City of Kenyon Council Chambers, on Friday and Saturday during Rose Fest. Despite some gloomy, wet weather, the library hosted a record setting sale for attendance and sales! About 214 people stopped in on Friday at the sale, with an additional 113 shoppers attending on Saturday morning. Between online sales and the two-day in-person sale, the library made over \$1,100. This money goes directly into the current library budget as miscellaneous revenue.

The annual Summer Learning Program wrapped up in August. We had another super successful summer filled with vetted performers, who are paid for with Library Legacy funding, as well as some amazing programs created by our own Youth Services Librarian Dawn Brossard. The Willomina Art Studio, a SELCO vetted program, hosted two workshops in August. We invited the International Owl Center to Kenyon on August 21st with 76 attendees present to learn about a real live owl. Dawn created and hosted another Art in the Park in Depot Park at the end of the month with 83 people attending. Sunshine & Stories, our outside Story Time held on the grass at First Lutheran Church, also finished up in August.

September is here, which means we move from the Summer Learning Program into our regular school year programming schedule with Story Time held twice a week on Wednesdays and Fridays, and Baby & Me Story Time held once per month. Dawn has lots of fun programs she is working on coming up in October!

With the return of September, the library is seeing an uptick in material circulation again now that school is back in session. We have a very abundant home-school population in our community who keep the Kenyon Public Library very busy during the school year. We are very proud to be a vital resource for our home-school families.

The library board did not meet in September so minutes from the August meeting have not yet been approved. The August minutes will be included in the October update. The library board will be meeting in October. SELCO Executive Director Krista Ross will be giving a presentation. I encourage any city council member interested in learning more about the library's relationship with SELCO to attend this meeting on October 7th.

Respectfully submitted,
Michelle Otte
Library Director

"The Kenyon Public Library is a place to engage with the community and provide access to resources, information, technology, programming, gathering spaces, and knowledgeable staff."

KENYON PUBLIC LIBRARY
MONTHLY TOTALS

MONTH: August

YEAR: 2025

DAY	NO.PAT	CIRCS.	e-Books	ILL							ACTIVITY						
				Lend	Borrow.	INT.	IN-H	Wireless	Ref.	Fees	Fines	PRE	BKG	SP. PROG.	#CHILD	#ADULT	
1	39	115	5			8	4	4	0	\$13.00	\$0.00						
2	12	22	7			3	1	5	0	\$0.00	\$0.00						
3		24	9					3									
4	48	82	1			4	6	5	1	\$11.30	\$0.00						
5	43	69	10			7	5	4	0	\$4.50	\$0.00						
6	45	29	6			4	6	5	0	\$4.75	\$0.00	Sunshine &	Stories	50	36	14	
7	66	42	8			5	2	3	0	\$1.50	\$0.00	STEM	Station	36	28	8	
8	45	57	21			6	4	2	0	\$2.75	\$0.00	Willomina	Art Studio	28	12	16	
9	15	32	2			2	2	4	0	\$0.00	\$0.00						
10		28	6					2									
11	52	93	12			3	8	6	0	\$6.50	\$0.00						
12	22	80	13			4	6	2	0	\$1.75	\$0.00						
13	38	55	14			2	3	4	0	\$0.25	\$0.00	Sunshine &	Stories	53	41	12	
14	51	32	14			4	6	5	0	\$1.00	\$0.00						
15	75	73	6			4	7	12	0	\$1.00	\$0.00	Book	Sale	214	52	162	
16	16	26	5			2	2	14	0	\$0.00	\$0.00	Book	Sale	113	29	84	
17		34	9					8									
18	43	57	5			7	10	6	0	\$5.10	\$0.00						
19	54	95	4			3	9	7	0	\$5.50	\$0.00						
20	40	51	4			5	5	4	0	\$1.75	\$0.00	Sunshine &	Stories	58	42	16	
21	78	54	4			5	10	1	0	\$0.50	\$0.00	Owl	Center	76	49	27	
22	25	63	19			3	5	3	0	\$2.80	\$0.00						
23	22	44	7			2	5	3	0	\$0.00	\$0.00						
24		2	3					2									
25	38	98	2			4	7	5	0	\$1.25	\$0.00			9			9
26	45	51	19			5	9	4	0	\$3.00	\$0.00						
27	40	55	21			4	4	3	0	\$0.00	\$0.00	Sunshine &	Stories	53	39	14	
28	32	51	8			5	4	2	0	\$2.50	\$0.00	Art in the	Park	83	58	25	
29	24	49	6			4	2	4	0	\$1.25	\$0.00						
30	17	44	5			3	3	3	1	\$0.00	\$20.00						
31		9	7					1									
				Lending	Borrowing												
TOTALS	1,025	1,616	262			108	135	136	2	\$71.95	\$20.00	0	9	764	386	387	
CI	CO																
		0.000%															
GRAND TOTAL			CI-	1227	CO-	1032	45.684%					TOTAL	773				
			A-		J-		0.000%							# Child	# Adult		
2,259													Total Programs	7	4		

9/5 LIQUOR UPDATE

- Rose Fest went well. We had some rain in the morning, but it was dry for the street dance. Sales were over \$28,000 for the weekend.
- Now with Rose Fest over I'm looking at our NAPA remodel. Holli has attached bids from Stan Morgan and L&M Construction with your packet. L&M is for the building to be ready. Stan Morgan is doing the cooler, shelving and counter. I had guesstimated 200k. I think they're just over that so I'm hoping to edit my capital outlay budget slightly.
- I have requested a couple minutes to address the council to give my thoughts and answer any questions.

Thank you , Matt Bartel

Police Department update for August 2025

Hello everyone!

August was a busy month. We had National Night out on August 5th. We had a good turnout. The Sheriff's Office showed up with a couple POSSE members, with their horses. They also had a Deputy with us at our table. It's great to see a good partnership with the county.

On August 31st, KPD was part host to Karl Haugen's Funeral at 1st Lutheran church. We were asked to help coordinate the service. Our Class A uniforms were on display that day. It's unfortunate, but I knew and told the officers the day would come when we would need them. I'm still waiting for an entity in town to make the donation towards the uniforms, but if they can't, I'll ask the fire department.

Armani is patrolling on his own. There are a lot of phone calls and questions, but that is great! It's part of his learning process. He's doing a great job!

My four-year anniversary came in August. I wanted to take a minute and tell you my thoughts and feelings on where we are currently at as a Police Department.

Equipment purchases for 2025 have been minimal. I knew this would be coming into 2025, as we're finally operating at a level that is consistent with today's policing methods, best practices, and meeting state requirements. I've been able to outfit the PD with equipment that will limit liability to the city in Use of Force incidents. Along with the equipment, the officers have been trained in using the equipment. In the last four-five years, there has been a transition statewide as to how we police communities, train, detain people of all ages, take people in custody, and operating procedures at individual agency levels. I've had to look at use of force options and decide what is right and what is wrong for our size agency. I've had to look at what tools I should have at the PD, which allows my officers the best protection and defense to handle calls alone. The backup can be 10 minutes or more away, so they need to be outfitted appropriately.

Speaking of backup, I want to paint a picture for you of what our backup is. For the last four years, my officers and I have taken photos of our maps, on our squad computers, to show assisting agency's locations. Just to help you understand how this works, we are able to see "real-time" each car in the county, minus State Patrol. We are OFTEN the only car west of Hwy 52, outside city limits of Cannon Falls, Zumbrota, and Pine Island. (IN FACT, as I write this, at 1022 hours, on Thursday, September 4, I am the only car west of HWY 52. I even took a picture to prove it, if someone wants to question me.) We've responded many times into the county to assist the county with calls. Keep in mind, there is a large area for the county cars to cover. With my experience from working with the county, I know how frustrating it is to not be able to be in a position to respond to emergencies quickly. Fortunately, KPD is able to respond to emergencies quicker than county cars. Not having backup close by, is why it is imperative to have modern, safe, and reliable equipment at the PD. That's including working BWC and Squad cameras, Tasers, Rifles, Handguns, Less Lethal options, Squad Computers, and 3 good squads. Since I've started, we've always had 3 squads. They just were not always running and in safe operating condition. For a short time, we were down to a non-marked squad patrolling the streets. That is not a professional way to patrol the streets of Kenyon. I'll be honest, it was embarrassing, dangerous, and frustrating.

I'm proud and appreciative of what the city does to support the PD. Four years ago, I was asked to help build the PD to the level of where it's at now. I was fortunate to build on a STRONG foundation and with amazing support! I had work to do, and I was motivated to do it. I owed it to the people who had faith in me to take on this challenge. It was a long process, but we are in a great place now. The compliments from the community and supporting agencies are many! I love it when community

members and supporting agencies come into the office and are in awe of what the PD looks like. I love having reliable and matching squads, as it shows confidence and professionalism. I love having functioning equipment, because I've worked here and at another agency with nonfunctioning equipment. I know how frustrating and unsafe it is for both the community and as officers.

Above all else, I love hearing about the great things the Officers are doing for the city. The city of Kenyon deserves to have what they have at the PD. Officers who care about the community is the number one thing they have going for them. You'll never get that with a contract agency.

From everyone at the PD, thank you for your support!

P.S. - I was able to finish this up at 1122 hours. I didn't look before 1022 hours, but for at least an hour, I was the only Law Enforcement car west of Hwy 52. This again, happens often.

P.P.S. - I went to the school this morning to welcome all the little new students to the school. It was great to see the smiles and excitement on their faces!

If you have any questions, please feel free to contact me. Moreover, I welcome you all to the PD for a tour or ride-along. I'd rather you see and hear the facts from me, than assumptions from others.

Kind Regards,

Chief Jeffrey Sjoblom

INCIDENT ANALYSIS - DAY

Date 09/04/2025

Time 9:44:12AM

Report CFS03

Agency Kenyon Police Department

Dates 08/01/2025 Thru 08/31/2025

Activity	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Total
Agency: KNPD Kenyon Police Department								
0ESCO Escorts	0	0	0	0	0	0	2	2
0FRAU Fraud	0	0	2	0	1	0	1	4
911CA 911 Calls	1	0	0	0	2	1	0	4
ACCPD Prprty Dmge Mtr Veh Accid	0	2	0	0	1	0	0	3
ACCPI Prsonal Inj Mtr Veh Accid	0	0	0	0	0	1	0	1
ALARM Alarm	0	0	0	0	0	0	1	1
ALFIR Fire Alarm Police Assist	0	0	1	0	0	0	0	1
ANIMA Animal Complaints	1	1	0	0	0	1	1	4
ASSIS Assist Other Authorities	2	1	1	0	0	0	0	4
ASSLT Assault	0	0	0	0	0	2	0	2
BURN Fire Call Police Assist	0	0	0	0	0	2	1	3
BUSCK Business Checks	4	0	5	4	4	4	2	23
CIVIL Misc Civil Matters	0	1	1	0	1	2	0	5
COMM Community Engagement	1	0	1	1	1	0	0	4
DEBRI Debris In Rd/Traff Hazard	0	0	1	0	0	0	0	1
DEER Deer Hit By Veh	0	0	0	0	0	1	0	1
DISTU Disturbance	0	0	0	0	1	0	0	1
DOMES Domestic	1	0	0	0	0	0	0	1
DRIVE Driving Complaint	0	0	2	0	1	0	0	3
HOMCK Home Checks	1	0	0	0	0	1	0	2
HOSPI Hospice Death	0	0	1	0	0	0	0	1
JUVTV Juv Tobacco Viol	0	1	0	0	0	0	0	1
MEDIC Medical Assists	2	0	1	1	1	1	3	9
MESSA Death/Emergency Message	0	1	0	0	0	0	0	1
MISCH Mischief	0	0	0	1	0	0	1	2
MISCP Misc Public/Information	1	0	0	1	1	0	1	4
NOISE Noise Complaint	4	0	0	0	0	0	0	4
OFFIC Misc Officer Actions	0	2	0	0	0	0	0	2
ORDIN Ordinance-Other	0	0	0	0	1	0	1	2
PARK Parking Violation	0	0	0	1	0	0	3	4
PROPF Found Property	0	0	1	0	0	0	0	1
PROPL Lost Property	0	0	1	0	0	0	0	1
PUBLI Public Assist/Motorist	0	1	1	2	0	0	0	4
RECCO Recreational Vehicle Comp	1	0	0	0	0	0	0	1
SEXAS Sexual Assault	0	0	0	1	0	0	0	1
SUSPA Suspicious Pers/Activity	4	2	1	2	1	2	0	12
THEFT Theft	0	0	1	0	0	0	0	1
TRAFF Traffic Stop	16	9	7	12	15	23	37	119
UNLOC Lockout	1	0	0	0	0	0	0	1
VEHTH Vehicle Theft	1	0	0	0	0	0	0	1
VIORO Viol OFP/RO/DANCO	0	0	0	0	0	1	0	1
WELFA Welfare Check	1	0	0	0	1	0	0	2
Kenyon Police Department Agency Total	42	21	28	26	32	42	54	245
Total	42	21	28	26	32	42	54	245

AGENDA
KENYON MUNICIPAL UTILITIES MEETING*
Thursday, August 21, 2025
11:00 a.m.

- 4:00 I. CALL TO ORDER AND ROLL CALL**
- II. CITIZENS COMMENTS**
- III. ADOPT AGENDA**
- IV. **CONSENT AGENDA**
All items listed with asterisks () are considered routine and non- controversial by the Commission and will be approved by one motion. There will be no separate discussion of these items unless a Commission member, staff or citizen so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
- V. **APPROVAL OF MINUTES**
A. July 15, 2025 Regular Meeting
- VI. FINANCIAL**
**A. Payment of Claims
**B. July 2025 financials
- VII. PRESENTATIONS**
- VIII. OLD BUSINESS**
A. Generation Report
B. CMPAS Update
C. Safety Report
D. CMPAS Annual Meeting – September 17, 2025
- IX. NEW BUSINESS**
- X. OTHER**
A. Commissioner/Staff Comments
- XI. ADJOURNMENT**

Pursuant to due call and notice thereof, a regular meeting of the Kenyon Municipal Utility Commission was duly held in the City Hall Conference Room at 11:00 am on the 21st day of August 2025.

The following were present: Commissioners Jim Malloy, Doug Henke, and Jerry Houglum
Also Present: KMU Superintendent Randy Eggert, Administrative Assistant Holli Gudknecht, City Administrator Scott Lehner

The meeting was called to order by Commissioner Malloy.

CITIZEN COMMENTS

AGENDA

Addition: New Business / A / 480 Volt Transformer at A&J Design

Motion by Houglum seconded by Henke to approve the amended agenda. Motion Carried 3-0-0.

CONSENT AGENDA

Motion by Henke seconded by Houglum to adopt the consent agenda and the approval of checks #42747-42780 and 8866E-8910E. Motion carried 3-0-0.

OLD BUSINESS

Generation report

Eggert stated that the automatic controllers should be installed later this fall. The EPA emission and state requirements are changing. KMU may be required to pull probes out for inspection at a cost of \$2,000 each or \$12,000 per year. Revolt Electric did the annual oil test on the substation. The school needs to change transformers next summer. There is an eight-to-nine-month lead time to get them.

Motion by Henke seconded by Houglum to rebuild a 1,000 KVA spare transformer for backup.

Motion carried 3-0-0.

CMPAS Update

No CMPAS meeting this month.

Safety Report

There wasn't safety training in July. Hot sticks and grounds used by the electric department were tested. The big bucket truck blew a main hydraulic cylinder. Traxler was able to rebuild it. The new truck should arrive in October.

CMPAS Annual Meeting – September 17, 2025

The CMPAS annual meeting will be at Chankaska Creek Ranch & Winery in Kasota, MN on Wednesday, September 17, 2025. Jim, Randy, Jerry, and Doug plan to attend.

NEW BUSINESS

480 Volt Transformer at A&J Design

Eggert stated that KMU installed a 112 KVA transformer for A&J Design a few months ago. They are not using it yet. KMU's cost to install the transformer was \$10,000 and they are not getting any return on it. Eggert will talk to Jon Meyer about his plans for usage. Eggert will figure out the costs they have for the project and report back at the September meeting.

COMMENTS

Commissioner Henke asked what is happening to the 600 gallons of oil in the basement of the generating plant. Eggert is looking for someone to recycle it.

Eggert stated that the water and electricity are installed at the Dollar General.

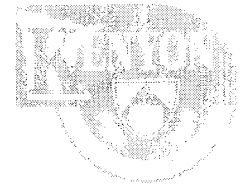
ADJOURNMENT

Motion by Houghlum seconded by Henke to adjourn meeting at 11:42 am. Motion Carried 3-0-0.

Randy Eggert, KMU Superintendent

James Malloy, Chairman

Holli Gudknecht, Administrative Assistant



AGENDA
PARKS & RECREATION COMMITTEE MEETING
Monday, September 8, 2025
City Hall
6:00 p.m.

- I. CALL TO ORDER AND ROLL CALL
- II. ADOPT AGENDA
- III. APPROVAL OF MINUTES AND FINANCIALS
- IV. PUBLIC HEARINGS AND/OR PRESENTATIONS
- V. EXISTING BUSINESS
 - A. 2025 Farmer's Market
 - B. Pool Season Recap
 - C. 2025 Rose Fest Recap – Wine Tasting
 - D. Garden Shed at Church
 - E. U of M Extension Service Update
- VI. NEW BUSINESS
 - A. Fall Festival – October 11
 - B. Halloween – Trunk R Treat
- VII. OTHER
 - A. Next Meeting – October 7 @ 6 p.m. – City Hall
- VII. ADJOURNMENT

Agenda

City of Kenyon Economic Development Authority

Kenyon City Hall: Council Chambers

Tuesday, August 26, 2025

8:00 AM

John Mortenson, President	Stuart Campbell, Vice President
Mary Bailey, Commissioner	Chris Mallery, Commissioner
Don Kirchmann, Commissioner	

- I. Call Meeting to Order
- II. Approve Agenda
- III. Approve Minutes and Financials
 - A. July 22, 2025
 - B. August Financial Report
- IV. Public Comment: 3 minutes
- V. Reports
- VI. New Business
 - A. Reschedule September 23 meeting
 - 1. September 16 or September 30.
 - B. SMIF Small Town Grant
 - 1. Picnic structures for Depot Park
- VII. Old Business
 - A. Kenyon Foundation
 - 1. Next Meeting: Monday, August 25, 6:30 at Plymold.
 - 2. Foundation Update
 - B. Industrial Park Update – DEED Grant 2019
 - 1. Sweet Cut Grow – Cannabis Cultivator
 - 1. <https://sweetcutgrow.com>
 - 2. Kalamazoo, MI – Bruce, WI
 - 2. Currently their real estate agent from MN is negotiating with Realty Growth, Matt Gove and Bucky Beeman.
 - 3. Purchase agreement offer was made and Kenyon did reply with a counter.
 - 4. Scott and Todd will provide further update.

- C. Mike Boyum: Inside and Outside Storage.
 - 1. Todd did communicate with Mike that we are currently waiting for a clarification from DEED regarding the 10-year covenant according to the initial grant conditions.
- D. ESMC: UMN Design Center Update
 - 1. Rose Fest and future city celebration collaboration materials created
- E. Future Housing Development
 - 1. Hinderaker Update
 - 2. Rebound Realty Update
- F. Façade Improvement
 - 1. Twice Found has completed the façade project.
 - 2. \$1250 Remaining
 - 1. Bob Kylo review submission.
- G. Vacant store front updates
 - 1. VFW
 - 2. Event Center
 - 3. Old Home Plate
 - 4. NAPA – Municipal Addition
 - 5. Kenyon Historical Society
 - 1. Restore Walking Tour

VIII. Items for next EDA Meeting

- A.
- B.
- C.
- D.

IX. Adjourn

Next EDA Meeting will be either Tuesday, September 16 or September 30, at 8:00 AM



The mission of the Kenyon Economic Development Authority:

- Attract, create, retain and expand business in Kenyon.
- Enhance the city's tax base, preserve and create living wage jobs, and promote Kenyon as an outstanding business community.
- Thoughtfully integrate the city's natural beauty with physical development to create a highly desirable place for people to work and live

KENYON ECONOMIC DEVELOPMENT AUTHORITY
Meeting Minutes
Tuesday, August 26, 2025

Commissioners present: John Mortensen, Stuart Campbell, , and Mary Bailey

Via Zoom: Don Kirchmann

Commissioners Absent: Chris Mallery

Others in Attendance: EDA Coordinator Todd Kieffer, City Administrator Scott Lehner

The EDA meeting was held at City Hall. The meeting was called to order at 8:03 a.m.

APPROVE AGENDA

Motion by Bailey seconded by Campbell to approve the agenda. Motion carried 4-0-0.

APPROVE MINUTES AND FINANCIALS

Motion by Campbell seconded by Mortensen to approve the minutes from the July 22, 2025 meeting. Motion carried 4-0-0.

Motion by Bailey seconded by Campbell to approve the financial reports. Motion carried 4-0-0.

PUBLIC HEARINGS/COMMENTS

REPORTS

OLD BUSINESS:

Kenyon Foundation Update

Next meeting: Tuesday, September 16, 2025 at 6:30 pm at Plymold.

Foundation Update

The parameters were set up for the website. The brochure design package will be created by SMIF. The website www.Kenyonareafoundation.org will be set up soon. There will be a foundation kick-off at the Fall Fest in October.

Industrial Park Update – DEED Grand 2019

Sweet Cut Grow – Cannabis Cultivator

Sweet Cut Grow has been in business for two years. They are currently located in Kalamazoo, MI and Bruce, WI. Their real estate agent from Minnesota is negotiating with Realty Growth, Matt Gove and Bucky Beeman. A purchase agreement offer was made and Kenyon replied with a counter offer. The city is not going to give the lots away and is requiring earnest money to make sure possible buyers are committed. Kieffer will continue to investigate the company and report back to the EDA.

Mike Boyum: Inside and Outside Storage

Mike Boyum had inquired about building a combination inside and outside storage in the industrial park. Kieffer stated that he is currently waiting for clarification from DEED regarding the 10-year covenant. According to the initial grant conditions, all purchasers would need to be considered manufacturing. Kieffer will report back as when he gets clarification.

ESMC: UMN Design Center Update

Rose Fest and future city celebration collaboration materials created

Commissioner Bailey reported that the booth was well attended during Rose Fest. Good information was received from residents. Most people shared they would be interested in becoming more involved in the process as we continue this journey.

Future Housing Development

Hinderaker Meeting Update

No update at this time

Rebound Realty Update

No update at this time.

Façade Improvement

Twice Found

Twice Found has completed their project and a check was issued.

\$1250 Remaining

Bob Kylo submitted an application for the remaining \$1,250 façade money.

Motion by Campbell seconded by Bailey to approve Bob Kylo's façade application.

Motion carried 4-0-0.

Vacant Store Front Updates

VFW

No determination has been made as to the future existence of the VFW.

Event Center

The Event Center is for sale and an open house took place during Rose Fest.

Old Home Plate

No update.

NAPA

Liquor Store Manager Bartel has been receiving bids on redesigning this building for liquor store off sale.

Kenyon Historical Society-Restore Walking Tour

Kieffer would like to meet with the Historical Society to discuss the possibility of bringing back the walking tour. This could be a wonderful opportunity to showcase and share the history of Kenyon's vintage buildings. This could create another way to get more boots on the ground in downtown Kenyon to support the merchants.

NEW BUSINESS

Reschedule September 23 Meeting

The September EDA meeting was rescheduled to September 30.

SMIF Small Town Grant

Picnic Structures for Depot Park

There was a proposal to build two picnic shelters at the depot park. The K-W high school construction class would build the structures to code. The structures would have metal roofs. This would be a great partnership with the school district.

ITEMS FOR NEXT EDA MEETING

- A. Industrial Park – DEED restrictions
- B. Kenyon Area Foundation Update
- C. Sweet, Cut, Green Cannabis Cultivator Update
- D. Kenyon Historical Society

COMMENTS

Next EDA Meeting: Tuesday, September 30, 2025, at 8:00 AM.

ADJOURNMENT

Motion by Campbell seconded by Bailey to adjourn the meeting at 9:33 a.m. Motion Carried 4-0-0.

Holli Gudknecht, Deputy City Clerk

John Mortensen, EDA President