Lanesboro City Council
Special Meeting Agenda
Tuesday, August 25, 2026 at 6:00 p.m.
Lanesboro Community Center – City Council Chambers

Zoom is provided as a way to offer more accessibility to council and committee meetings. Full functionality is not guaranteed
https://us02web.zoom.us/j/83395397869?pwd=HeK8qz444o4hfjb9j3HT7modjEaijr.1
Meeting ID: 833 9539 7869 | Passcode: 392003

Call the Special Meeting to Order

A. Agenda Approval
Motion ________________ **Second** _________________
B. Consider Minnesota Department of Commerce Grant Agreement for Energy Study
Motion ________________ **Second** _________________
C. FY2027 Preliminary Budget Work Session
Motion ________________ **Second** _________________

Adjourn Special Meeting

STATE OF MINNESOTA
GRANT CONTRACT AGREEMENT

Swift Contract Number:

This Grant Contract Agreement is between the State of Minnesota, acting through its department of Commerce ("State") and City of Lanesboro, 202 Parkway Avenue South, Lanesboro, MN 55949 ("Grantee").

Recitals

1. Under Minnesota Statutes §216C.02 Subdivision 1, the State is empowered to enter into this Grant Contract Agreement.
2. The State is in need of assistance from cities and counties for long-term planning centered on energy efficiency practices, the incorporation of renewable energy technology, and other energy resilience measures.
3. The State received federal award DE-SE0000163 under the Infrastructure Investment and Jobs Act to fulfill its plan to expand such programming in accordance with these statutes.
4. The Grantee represents that it is duly qualified and agrees to perform all services described in this Grant Contract Agreement to the satisfaction of the State.

Grant Contract Agreement

1 Term of Grant Contract Agreement

1.1. Effective Date. August 24, 2026, or the date the State obtains all required signatures, whichever is later.

Per Minnesota Statutes § 16B.98, Subd. 5, the Grantee must not begin work until this Grant Contract Agreement is fully executed and the State's Authorized Representative has notified the Grantee that work may commence.

Per Minnesota Statutes § 16B.98 Subd. 7, no payments will be made to the Grantee until this Grant Contract Agreement is fully executed.

1.2. Expiration Date. May 31st, 2027, or until all obligations have been satisfactorily fulfilled, whichever occurs first.

1.3. Survival of Terms. The following clauses survive the expiration or cancellation of this Grant Contract Agreement: Liability; State Audits; Government Data Practices and Intellectual Property; Publicity and Endorsement; Governing Law, Jurisdiction, and Venue; Flow-Down Requirements; Reporting; and Data Disclosure.

2 Specifications, Duties, and Scope of Work

The Grantee will perform the services outlined in Exhibit A: Specifications, Duties, and Scope of Work attached and incorporated here.

3 Time

The Grantee must comply with all the time requirements described in this Grant Contract Agreement. In the performance of this Grant Contract Agreement, time is of the essence and failure to meet a deadline date may be a basis for a determination by the State's Authorized Representative that the Grantee has not complied with the terms of the Grant Contract Agreement. The Grantee is required to perform all the duties cited within clause two "Specifications, Duties, and Scope of Work" within the grant period. The State is not obligated to extend the grant period.

4 Consideration and Terms of Payment

The consideration for all services performed by the Grantee pursuant to this Grant Contract Agreement shall be paid by the State as follows:

4.1. Compensation. The total obligation of the State under this Grant Contract Agreement, including all compensation and reimbursements, is not to exceed **Twenty Thousand** dollars and **Zero** cents (**$20,000.00**) which shall be paid in accordance with the terms outlined in Exhibit B: Budget which is attached and incorporated into this Grant Contract Agreement.

4.2. Administrative Costs. Grantee administrative costs are not eligible under this grant.

4.3. Travel Expenses. Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee because of this Grant Contract Agreement will not exceed **Zero** dollars (**$0.00**). The Grantee will not be reimbursed for travel and subsistence expenses incurred outside Minnesota unless it has received the State's prior written approval for out of state travel. Minnesota will be considered the home state for determining whether travel is out of state.

The Grantee will be reimbursed for travel and subsistence expenses in the same manner and in no greater amount than provided in the current Commissioner's Plan promulgated by the Commissioner of Minnesota Management and Budget.

4.4. Invoices. Payments shall be made by the State after the Grantee's presentation of invoices for services satisfactorily performed and the written acceptance of such services by the State's Authorized Representative. Invoices shall be submitted timely, with additional details as requested by the State, and according to the schedule outlined in Exhibit A, attached and incorporated here.

4.5. Federal Funds.

4.5.1. Payments will be subawarded to the Grantee from the US Department of Energy (US DOE) through the Energy Efficiency and Conservation Block Program, Assistance Listing Number 81.128 and Federal Award Identification Number DE-SE0000163. The Grantee is responsible for compliance with all federal requirements imposed on these funds.

4.6. Unexpended Funds. The Grantee must promptly return to the State any unexpended funds that have not been accounted for in a financial report to the State.

5 Conditions of Payment

All services provided by the Grantee under this Grant Contract Agreement must be performed to the State's satisfaction, as determined at the sole discretion of the State's Authorized Representative and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. The Grantee will not receive payment for work found by the State to be unsatisfactory or performed in violation of federal, state, or local law.

6 Authorized Representatives

6.1. The State's Authorized Representative is **Leah Wilkes, Financial Programs Project Planner, leah.wilkes@state.mn.us, 651-539-1832**, or their successor, and has the responsibility to monitor the Grantee's performance and the authority to accept the services provided under this Grant Contract Agreement. If the services are satisfactory, the State's Authorized Representative will certify acceptance on each invoice submitted for payment.

6.2. The Grantee's Authorized Representative is **Mitchell Wallbridge, mwalbridge@lanesboro-mn.gov, 507-467-3722**, or their successor. If the Grantee's Authorized Representative changes at any time during this Grant Contract Agreement, the Grantee must immediately notify the state.

6.3. The Grantee must clearly post on the Grantee's website the names of, and contact information for, the Grantee's leadership and the employee or other person who directly manages and oversees this Grant Contract Agreement on behalf of the Grantee.

7 Assignment, Amendments, Waiver, and Contract Complete

7.1. Assignment. The Grantee may neither assign nor transfer any rights or obligations under this Grant Contract Agreement without the prior consent of the State and a fully executed agreement, executed and approved by the authorized parties or their successors.

7.2. Amendments. Any amendment to this Grant Contract Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original Grant Contract Agreement or their successors.

7.3. Waiver. If the State fails to enforce any provision of this Grant Contract Agreement, that failure does not waive the provision or its right to enforce it.

7.4. Contract Complete. This Grant Contract Agreement contains all negotiations and agreements between the State and the Grantee. No other understanding regarding this Grant Contract Agreement, whether written or oral, may be used to bind either party.

8 Subcontracting and Subcontract Payment

8.1. A subrecipient is a person or entity that has been awarded a portion of the work authorized by this Grant Contract Agreement by Grantee. The Grantee must document any subaward through a formal legal agreement. The Grantee must provide timely notice to the State of any subrecipient(s) prior to the subrecipient(s) performing work under this Grant Contract Agreement.

8.2. The Grantee must monitor the activities of the subrecipient(s) to ensure the subaward is used for authorized purposes; is in compliance with the terms and conditions of the subaward, Minnesota Statutes § 16B.97, Subd.4 (a) 1, and other relevant statutes and regulations; and that subaward performance goals are achieved.

8.3. During this Grant Contract Agreement, if a subrecipient is determined to be performing unsatisfactorily by the State's Authorized Representative, the Grantee will receive written notification that the subrecipient can no longer be used for this Grant Contract Agreement.

8.4. No subagreement shall serve to terminate or in any way affect the primary legal responsibility of the Grantee for timely and satisfactory performances of the obligations contemplated by the Grant Contract Agreement. 9.5 The Grantee must pay any subrecipient in accordance with Minnesota Statutes § 16A.1245.

8.5. The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government.

9 Liability

The Grantee must indemnify, save, and hold the State, its agents, and employees harmless from any claims or causes of action, including attorney's fees incurred by the State, arising from performance of this Grant Contract Agreement by the Grantee or the Grantee's agents or employees. This clause will not be construed to bar any legal remedies the Grantee may have for the State's failure to fulfill its obligations under this Grant Contract Agreement.

10 State Audits

Under Minnesota Statutes § 16B.98, Subd. 8, the Grantee's books, records, documents, and accounting procedures and practices relevant to this Grant Contract Agreement are subject to examination by the Commissioner of Administration, the State granting agency, the State Auditor, the Attorney General, and the Legislative Auditor, as appropriate, for a minimum of six years from the expiration or termination of this Grant Contract Agreement, receipt and approval of all final reports, or the required period of time to satisfy all State and program retention requirements, whichever is later.

11 Government Data Practices and Intellectual Property Rights

11.1. Government Data Practices. The Grantee and State must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the State under this Grant Contract Agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this Grant Contract Agreement. The civil remedies of Minnesota Statutes § 13.08 apply to the release of the data referred to in this clause by either the Grantee or the State.

If the Grantee receives a request to release the data referred to in this Clause, the Grantee must immediately notify the State. The State will give the Grantee instructions concerning the release of the data to the requesting party before the data is released. The Grantee's response to the request shall comply with applicable law.

11.2. Intellectual Property Rights. Intellectual property rights for activities funded by Federal Award DE-SE0000163 are subject to 2 C.F.R. 200.315, applicable to nonprofit organizations, and 2 C.F.R. 910.362 applicable to for-profit entities. The Grantee represents and warrants that materials produced or used under this grant contract do not and will not infringe upon any intellectual property rights of another, including but not limited to patents, copyrights, trade secrets, trade names, and service marks and names. The Grantee shall indemnify and defend the State, at the Grantee's expense, from any action or claim brought against the State to the extent that it is based on a claim that all or part of the materials infringe upon the intellectual property rights of another. Grantee shall be responsible for payment of any and all such claims, demands, obligations, liabilities, costs, and damages including, but not limited to reasonable attorneys' fees arising out of this grant contract, amendments and supplements thereto, which are attributable to such claims or actions.

If such a claim or action arises, or in the Grantee's or the State's opinion is likely to arise, Grantee shall, at the State's discretion, either procure for the State the right or license to continue using the materials at issue or replace or modify the allegedly infringing materials. This remedy shall be in addition to and shall not be exclusive to other remedies provided by law.

12 Workers Compensation

The Grantee certifies that it is in compliance with Minnesota Statutes § 176.181, Subd. 2, pertaining to workers' compensation insurance coverage. The Grantee's employees and agents will not be considered State employees. Any claims that may arise under the Minnesota Workers' Compensation Act on behalf of these employees and any claims made by any third party as a consequence of any act or omission on the part of these employees are in no way the State's obligation or responsibility.

13 Governing Law, Jurisdiction, Venue

Venue for all legal proceedings out of this Grant Contract Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

14 Termination

14.1. Termination by the State.

14.1.1. Without Cause.

The State may terminate this Grant Contract Agreement without cause, upon 30 days' written notice to the Grantee. Upon termination, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

14.1.2. With Cause.

The State may immediately terminate this Grant Contract Agreement if the State finds that there has been a failure to comply with the provisions of this Grant Contract Agreement, that reasonable progress has not been made, or that the purposes for which the funds were granted have not been or will not be fulfilled. The State may take action to protect the interests of the State of Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

14.2. Termination by the Commissioner of Administration.

The Commissioner of Administration may immediately and unilaterally terminate this Grant Contract Agreement if further performance under the agreement would not serve agency purposes or performance under the Grant Contract Agreement is not in the best interest of the State.

14.3. Termination for Insufficient Funding.

The State may immediately terminate this Grant Contract Agreement if

a) Funding for Grant No. DE-SE0000163 is withdrawn by the U.S. Department of Energy; or
b) it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services addressed within this Grant Contract Agreement. Termination must be by written notice to the Grantee. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that dedicated funds are available.

In the event of temporary lack of funding or appropriation, the State may pause its obligations under this Grant Contract Agreement without terminating it. This pause will be for the duration of the lack of funding or appropriation and shall not be considered a termination of the Grant Contract Agreement. The Grantee will be notified in writing of the temporary pause, and the Grantee's ability to provide services may be temporarily suspended during this period. The State will provide reasonable notice to the Grantee of the lack of funding or appropriation and shall notify the Grantee once funding is restored or appropriated, at which point the provision of services under the Grant Contract Agreement may resume.

The State will not be assessed any penalty if the Grant Contract Agreement is terminated due to insufficient funding. The State must provide the Grantee notice of the lack of funding within a reasonable time of the State's receiving notice.

16 Publicity and Endorsement

16.1. **Publicity.** Any publicity pertaining to the services resulting from this Grant Contract Agreement shall identify the State and the US DOE SCEP Office as the sponsoring agency. Publicity includes, but is not limited to: websites, social media platforms, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee or its employees individually or jointly with others or any subrecipients. All projects primarily funded by EECBG grant appropriations must publicly credit the US DOE and the State, including on the Grantee's website, when practicable. The specific acknowledgement to be used in publicity is indicated in Exhibit A.

16.2. **Endorsement.** The Grantee must not claim that the State endorses its products or services. Per federal requirements, publications resulting must include an abridged or full disclaimer. The minimum disclaimer to be used is indicated in Exhibit A.

17 Data Disclosure

Under Minnesota Statutes § 270C.65, Subd. 3, and other applicable law, the Grantee consents to disclosure of its social security number, federal employer tax identification number, or Minnesota tax identification number, already provided to the State, to federal and state tax agencies and state personnel involved in the payment of state obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring the Grantee to file state tax returns and pay delinquent state tax liabilities, if any.

18 Reporting

EECBG BIL recipients and subrecipients are directed to report quarterly progress as well as additional information per the award's Federal Assistance Reporting Checklist, as modified. The Grantee shall report this information on a form prescribed by the State which must be submitted to the State by the 15th day of each month following the end of the quarter for the preceding quarter's work. If the grant contract ends prior to the end of the quarter, the Grantee shall submit all data relevant to this requirement for that quarter up to the end date of the grant contract and submit it with the final report. The Grantee will support additional reporting requirements included or modified in the Federal award and its goals (see Exhibit A).

If a Grantee does not comply with these requirements the State reserves the right to withhold funding.

19 Compliance with U.S. Department of Energy's Flow Down Requirements

Per 2 C.F.R 200.327 and the terms of Award DE-SE0000163, Commerce must apply all applicable terms of the prime award to all subrecipients. It is the responsibility of the Grantee to fully understand and be in compliance with all U.S. Department of Energy's flow down requirements, including but not limited to audits, record retention, and reporting requirements, including reporting, tracking and segregation of incurred costs, as applicable.

Exhibits

The following Exhibits are attached and incorporated into this Grant Contract Agreement. In the event of a conflict between the terms of this Grant Contract Agreement and its Exhibits, or between Exhibits, the order of precedence is first the Grant Contract Agreement, and then in the following order:
Exhibit A: Specifications, Duties, and Scope of Work
Exhibit B: Payment Schedule

---- Signatures on Next Page ----

Grant Contract Agreement Signature Page

State Encumbrance Verification

Individual certifies that funds have been encumbered as required by Minnesota Statutes. §§ 16A.15

Print Name: ___________________________________

Signature:_____________________________________

Title:______________________Date:_______________

SWIFT Contract No. ______________________________

City of Lanesboro

With delegated authority

Print Name: ___________________________________

Signature:_____________________________________

Title:______________________Date:_______________

State Agency

With delegated authority

Print Name: ___________________________________

Signature:_____________________________________

Title:______________________Date: ______________

Exhibit A: Specifications, Duties, and Scope of Work

The Grantee shall comply with all applicable grants management policies and procedures, set forth through Minnesota Statutes § 16B.97, subd. 4 (a).

A. Project: City of Lanesboro EECBG Energy Efficiency Study Grant

B. Project Goal: Hire a consultant specializing in public facility energy audits to evaluate city-owned facilities in Lanesboro. To identify options for the city to make changes that increase resiliency and lower energy costs, as well as recommend renewable energy opportunities such as grants and rebates.

C. The Grantee shall do all things necessary, including partnering with subcontractors, to complete the following tasks according to the following schedule:

Task	Description	Completion Date
Task 1.	**RFP Development and Distribution**	September 18, 2026
1.1.	Develop RFP for Energy Audit Service	
1.2.	Advertise RFP	
1.3.	**Deliverable**: Completed RFP for the Energy Audit Service	
Task 2.	**RFP Evaluation and Award**	October 30, 2026
2.1.	Accept RFP bid	
2.2.	Sign contract for Energy Audit	
2.3.	**Deliverable**: Executed contract with selected consultant to conduct the Energy Audit	
Task 3.	**Site Assessments**	December 31, 2026
3.1.	On-site evaluation of public-owned buildings/facilities (8 buildings and 2 campgrounds)	
3.2.	Evaluation of current electric costs for each building	
3.3.	**Deliverable**: Data collection completed	
Task 4.	**Final Report**	May 31, 2027,
4.1.	Create and deliver final audit report	
4.2.	**Deliverable**: Final audit report documenting current energy use at all buildings, cost and ROI of incorporating energy-saving measures based on current utility rates and projected savings with energy efficient changes, and an implementation roadmap that includes funding opportunities (rebates, grants, etc.)	
Task 5.	**Reporting/Invoicing** (submit any energy audit/energy assessment reports, energy resiliency plans, and all invoices via email by the 15th of each quarter following work completed). Quarters end on September 30th, December 31st, March 31st, and June 30th. **Report content:** Reports should include review of current energy consumption, recommended improvements, estimated cost of improvements, estimated energy savings of improvements measured in annual dollars saved and annual kWh saved (if applicable).	Ongoing
5.1.	Conduct phone conferences as needed with the State's Authorized Representative to apprise him/her on progress accomplishments and issues encountered.	

5.2. Schedule project update meetings as necessary to inform the State's Authorized Representative of deviations to the project schedule, the need to modify the scope of the project or at the request of the State's Authorized Representative to discuss any item related to the project's progress. On quarterly basis submit: 5.3.1 Status reports to the State for the preceding quarter's work detailing progress made toward completing individual project tasks as well as any deviations from the project schedule. 5.3.2 Invoices and supporting documentation to the State for the preceding quarter's work completed within the project scope; and 5.3.3 Budget overview for the preceding quarter's expenses and expenses to date using the details in Exhibit B. 5.4. Submit the Final Report, including executive summary, and a final invoice to the State upon completion of the project.	

D. **Promotional Materials** All promotional and informational materials distributed by or for the Grantee shall contain the following statement: "This project was made possible by a grant from the Minnesota Department of Commerce, and the U.S. Department of Energy's Energy Efficiency and Conservation Block Grants from the Infrastructure and Investment Jobs Act" unless this requirement is waived in writing by the State.

Exhibit B: Payment Schedule

Project:

Budget: Eligible costs include payments to subcontractors who will conduct the following services:

- Climate and resiliency planning grants
- Energy audits on government buildings
- Energy engineering and technical assistance services
- Other energy related studies for public buildings and community plans

Required information will be:

- Invoice to Commerce on the provided template for completed tasks. No funding will be approved until work is complete.
- Rate of pay for the subcontractor (number of hours, cost per hour, or equivalent flat rate fee that includes a detailed description of all tasks completed).
- Proof of work included such as an energy audit or assessment report (please see "Report Content" section in Exhibit A).

Please note: Any services or assessments that are not energy related will not be approved for payment.

Note: The payment schedule must match the schedule between the Grantee and Subcontractor per the contract with the Subcontractor. No funding will be provided in advance of work completed.

Category	Amount
Subcontractors	$ 20,000.00
Total Grant Award:	$20,000.00

In accordance with Minnesota Management and Budget Statewide Operating Policy 0801-01, payment shall be made within 30 days following the State's Authorized Representative approval of an invoice. Payments will not be made if reports or other deliverables are outstanding.

		General Fund		
Revenues		2026 Levy	*Expenditures*	
$ 703,715.61	Tax Levy	$ 633,109.00	$ 10,850.25	Council
$ 88,000.00	Lodging Tax		$ 5,007.00	Election
$ 3,100.00	Licenses and Permits	% Change	$ 291,375.09	Administration
$ 15,055.00	Alchoholic Beverages	11%	$ 160,430.00	Police
$ 1,250.00	Building Permits		$ 395,914.63	Street
$ 300.00	Animal Licenses		$ 308,844.97	Parks
$ 216,324.00	Local Government Aid		$ 9,815.00	Museum
$ 250.00	Miscellaneous		$ 83,600.00	Lodging Tax
$ -	Court Fines			
$ 18,585.00	Small Cities Assistance			
$ 8,800.00	Cable TV Revenues			
$ 101,035.62	Tran. from Other Fund			
$ 2,106.84	Rent of Buildings			
$ -	Street, Swk & Curb Fees			
$ 2,000.00	Interest Earnings			
$ 4,814.87	MNDoT - Snow Removal			
$ -	Tax Abatement			
$ 90,000.00	Camping Fees			
$ 1,500.00	Showers/Wood Revenue			
$ 9,000.00	Auditorium Use Fees			
$ 1,265,836.94	***Total Revenue***		***$ 1,265,836.94***	***Total Expenditure***
		EDA Fund		
		2026 Levy		
$ 35,030.17	Tax Levy	$ 33,608.00		
		% Change		
		4%		
$ 35,030.17	***Total Revenue***		***$ 35,030.17***	***Total Expenditure***
		Library		
Revenues		2026	*Expenditures*	
$ 102,141.29	Tax Levy	$ 97,241.00		
$ 36,190.84	County Funding			
$ 800.00	Other	% Change		
$ 139,132.13	***Total Revenue***	5%	***$ 139,132.13***	***Total Expenditure***
		Emergency Services		
Revenues		2026 Levy	*Expenditures*	
$ 71,056.60	Tax Levy	$ 62,881.00		
$ 78,591.00	Rural Board Contribution			
$ 5,500.00	Interest Earnings	% Change		
$ 6,000.00	Charges for Services	13%		
$ 161,147.60	***Total Revenue***		***$ 161,147.60***	***Total Expenditure***
		Debt Service Funds & TIF Funds		
Revenues		2026 Levy	*Expenditures*	
$ 224,895.13	Tax Levy	$ 159,090.00		
$ -	Tax Increments			
$ 27,563.00	Transfer from other Fund	% Change		
$ -	Sales Tax Funds	41%		
$ -	Loan Payments			
$ 71,909.00	Special Assessments			
$ 324,367.13	***Total Revenue***		***$ 310,207.27***	***Total Expenditure***
		$ 1,136,838.80	**Total 2027 Preliminary Tax Levy**	
		$ 985,929.00	**Total 2026 Levy**	

CITY OF LANESBORO
FY2027 Expenditure Preliminary Budget

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
100 GENERAL FUND						
41000 General Government (GENERAL)						
E 100-41000-307 Lodging Tax Expense	$90,250.00	$90,250.00	$83,600.00	-$6,650.00	-7.37%	________________
E 100-41000-310 Other Professional Services	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41000-315 Sons of Norway Grant	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41000-317 Dinner Dance Operations	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41000-319 LinkMe	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41000-700 Transfers (GENERAL)	$0.00	$0.00	$0.00	$0.00	0.00%	________________
41000 General Government (GENERAL)	$90,250.00	$90,250.00	$83,600.00	-$6,650.00	-7.37%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
41110 Council						
E 100-41110-100 Wages and Salaries (GENERAL)	$8,500.00	$8,500.00	$8,500.00	$0.00	0.00%	________________
E 100-41110-122 FICA	$650.00	$650.25	$650.25	$0.00	0.00%	________________
E 100-41110-136 MN Paid Leave	$0.00	$37.40	$37.40	$0.00	0.00%	________________
E 100-41110-208 Meetings / Trainings	$200.00	$1,662.60	$1,700.00	$37.40	2.25%	________________
41110 Council	$9,350.00	$10,850.25	$10,887.65	$37.40		

+2.25%

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
41410 Elections						
E 100-41410-100 Wages and Salaries (GENERAL)	$0.00	$1,400.00	$1,400.00	$0.00	0.00%	________________
E 100-41410-122 FICA	$0.00	$107.00	$107.00	$0.00	0.00%	________________
E 100-41410-136 MN Paid Leave	$0.00	$6.16	$6.16	$0.00	0.00%	________________
E 100-41410-210 Operating Supplies (GENERAL)	$0.00	$0.00	$3,000.00	$3,000.00	0.00%	________________
E 100-41410-340 Advertising	$0.00	$500.00	$500.00	$0.00	0.00%	________________
41410 Elections	$0.00	$2,013.16	$5,013.16	$3,000.00		

+249.0%

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
41440 Museum						
E 100-41440-362 Property Ins	$3,227.00	$3,428.00	$3,815.00	$387.00	11.29%	________________
E 100-41440-401 Repairs/Maint Buildings	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00%	________________
E 100-41440-492 Museum Donation	$0.00	$3,000.00	$3,000.00	$0.00	0.00%	________________
41440 Museum	$6,227.00	$9,428.00	$9,815.00	$387.00		

+4.10%

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
41500 Administration							
E 100-41500-100	Wages and Salaries (GENERAL)	$114,586.00	$123,309.21	$134,747.65	$11,438.44	9.28%	________________
E 100-41500-121	PERA	$8,593.95	$9,248.19	$10,106.07	$857.88	9.28%	________________
E 100-41500-122	FICA	$8,765.83	$9,433.15	$10,308.20	$875.05	9.28%	________________
E 100-41500-131	Employer Paid Health	$34,913.04	$38,315.44	$43,912.84	$5,597.40	14.61%	________________
E 100-41500-134	Employer Paid Life	$1,018.00	$957.33	$1,003.59	$46.26	4.83%	________________
E 100-41500-135	Employer Paid Other	$1,200.00	$1,400.00	$1,400.00	$0.00	0.00%	________________
E 100-41500-136	MN Paid Leave	$0.00	$542.56	$592.89	$50.33	9.28%	________________
E 100-41500-150	Worker s Comp (GENERAL)	$748.00	$822.80	$689.60	-$133.20	-16.19%	________________
E 100-41500-170	Bonding	$184.00	$183.82	$193.00	$9.18	4.99%	________________
E 100-41500-208	Meetings / Trainings	$1,750.00	$1,750.00	$1,750.00	$0.00	0.00%	________________
E 100-41500-210	Operating Supplies (GENERAL)	$2,080.00	$2,200.00	$2,500.00	$300.00	13.64%	________________
E 100-41500-211	Safety Training	$105.00	$153.50	$161.25	$7.75	5.05%	________________
E 100-41500-300	Professional Srvs (GENERAL)	$5,500.00	$9,000.00	$5,000.00	-$4,000.00	-44.44%	________________
E 100-41500-301	Auditing and Acct g Services	$22,300.00	$23,500.00	$25,000.00	$1,500.00	6.38%	________________
E 100-41500-303	Engineering Fees	$1,500.00	$1,500.00	$2,000.00	$500.00	33.33%	________________
E 100-41500-304	Legal Fees	$22,308.18	$23,448.00	$25,000.00	$1,552.00	6.62%	________________
E 100-41500-310	Other Professional Services	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41500-311	Assessor s Fees	$2,979.00	$3,095.00	$3,220.00	$125.00	4.04%	________________
E 100-41500-321	Telephone	$2,330.00	$1,450.00	$1,800.00	$350.00	24.14%	________________
E 100-41500-322	Postage	$0.00	$100.00	$100.00	$0.00	0.00%	________________
E 100-41500-350	Print/Binding (GENERAL)	$1,250.00	$1,500.00	$1,800.00	$300.00	20.00%	________________
E 100-41500-361	General Liability Ins	$3,914.50	$4,513.50	$4,740.00	$226.50	5.02%	________________
E 100-41500-413	Office Equipment Rental	$3,810.00	$3,810.00	$3,100.00	-$710.00	-18.64%	________________
E 100-41500-430	Miscellaneous (GENERAL)	$1,525.00	$775.00	$2,750.00	$1,975.00	254.84%	________________
E 100-41500-433	Dues and Subscriptions	$1,350.00	$1,700.00	$7,000.00	$5,300.00	311.76%	________________
E 100-41500-437	Bank Fees	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41500-492	Museum Donation	$5,000.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-41500-500	Capital Outlay (GENERAL)	$5,800.00	$2,500.00	$2,500.00	$0.00	0.00%	________________
E 100-41500-700	Transfers (GENERAL)	$0.00	$0.00	$0.00	$0.00	0.00%	________________
41500 Administration		$253,510.50	$265,207.50	$291,375.09	$26,167.59		
						+9.86%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
42110 Police Administration						
E 100-42110-300 Professional Srvs (GENERAL)	$146,287.00	$152,763.00	$160,430.00	$7,667.00	5.02%	________________
42110 Police Administration	$146,287.00	$152,763.00	$160,430.00	$7,667.00		

+5.02%

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
43100 Streets							
E 100-43100-100	Wages and Salaries (GENERAL)	$115,712.30	$120,218.13	$127,490.38	$7,272.25	6.05%	________________
E 100-43100-121	PERA	$8,678.43	$9,016.37	$9,561.78	$545.41	6.05%	________________
E 100-43100-122	FICA	$8,852.00	$9,196.70	$9,753.02	$556.32	6.05%	________________
E 100-43100-131	Employer Paid Health	$11,819.38	$13,113.80	$14,089.62	$975.82	7.44%	________________
E 100-43100-134	Employer Paid Life	$926.74	$982.55	$1,030.02	$47.47	4.83%	________________
E 100-43100-135	Employer Paid Other	$1,050.00	$1,050.00	$1,050.00	$0.00	0.00%	________________
E 100-43100-136	MN Paid Leave	$0.00	$528.96	$560.96	$32.00	6.05%	________________
E 100-43100-150	Worker s Comp (GENERAL)	$9,533.00	$10,250.00	$7,866.60	-$2,383.40	-23.25%	________________
E 100-43100-208	Meetings / Trainings	$0.00	$250.00	$300.00	$50.00	20.00%	________________
E 100-43100-210	Operating Supplies (GENERAL)	$5,304.00	$5,304.00	$5,500.00	$196.00	3.70%	________________
E 100-43100-211	Safety Training	$157.50	$153.50	$161.25	$7.75	5.05%	________________
E 100-43100-212	Motor Fuels	$8,600.00	$8,600.00	$9,000.00	$400.00	4.65%	________________
E 100-43100-224	Street Maint Materials	$1,590.00	$1,600.00	$1,600.00	$0.00	0.00%	________________
E 100-43100-226	Sign Repair Materials	$1,000.00	$1,000.00	$1,200.00	$200.00	20.00%	________________
E 100-43100-239	Clothing Allowance	$660.00	$770.00	$880.00	$110.00	14.29%	________________
E 100-43100-240	Small Tools and Minor Equip	$2,000.00	$2,000.00	$1,500.00	-$500.00	-25.00%	________________
E 100-43100-261	Sidewalk Repairs	$0.00	$1,000.00	$3,000.00	$2,000.00	200.00%	________________
E 100-43100-262	Rock	$4,800.00	$5,000.00	$5,000.00	$0.00	0.00%	________________
E 100-43100-263	Salt	$11,000.00	$11,000.00	$12,000.00	$1,000.00	9.09%	________________
E 100-43100-264	Sand	$765.00	$800.00	$1,400.00	$600.00	75.00%	________________
E 100-43100-265	Asphalt	$2,300.00	$5,000.00	$5,000.00	$0.00	0.00%	________________
E 100-43100-266	Trees	$5,500.00	$5,500.00	$6,000.00	$500.00	9.09%	________________
E 100-43100-300	Professional Srvs (GENERAL)	$2,700.00	$2,700.00	$4,000.00	$1,300.00	48.15%	________________
E 100-43100-303	Engineering Fees	$2,500.00	$2,500.00	$2,500.00	$0.00	0.00%	________________
E 100-43100-321	Telephone	$1,425.00	$800.00	$800.00	$0.00	0.00%	________________
E 100-43100-361	General Liability Ins	$303.43	$289.90	$305.00	$15.10	5.21%	________________
E 100-43100-362	Property Ins	$850.00	$887.00	$988.00	$101.00	11.39%	________________
E 100-43100-363	Automotive Ins	$2,708.00	$2,658.00	$2,944.00	$286.00	10.76%	________________
E 100-43100-380	Utility Services (GENERAL)	$5,700.00	$5,700.00	$5,700.00	$0.00	0.00%	________________
E 100-43100-401	Repairs/Maint Buildings	$5,000.00	$10,000.00	$10,000.00	$0.00	0.00%	________________
E 100-43100-404	Repairs/Maint Machinery/Equip	$10,200.00	$10,200.00	$10,200.00	$0.00	0.00%	________________
E 100-43100-430	Miscellaneous (GENERAL)	$100.00	$100.00	$100.00	$0.00	0.00%	________________
E 100-43100-460	Lease Payment	$35,930.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-43100-500	Capital Outlay (GENERAL)	$38,600.00	$62,960.00	$65,500.00	$2,540.00	4.03%	________________
E 100-43100-530	Improvements Other Than Bldgs	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-43100-700	Transfers (GENERAL)	$50,660.27	$63,644.40	$56,334.00	-$7,310.40	-11.49%	________________
43100 Streets		$356,925.05	$374,773.31	$383,314.63	$8,541.32	+2.27%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
43160 Street Lighting						
E 100-43160-380 Utility Services (GENERAL)	$13,000.00	$11,500.00	$11,500.00	$0.00	0.00%	________________
43160 Street Lighting	$13,000.00	$11,500.00	$11,500.00	$0.00	+0.00%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
45170 Depot Building						
E 100-45170-380 Utility Services (GENERAL)	$500.00	$1,000.00	$1,000.00	$0.00	0.00%	________________
45170 Depot Building	$500.00	$1,000.00	$1,000.00	$0.00	+0.00%	

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
45200 Parks (GENERAL)							
E 100-45200-100	Wages and Salaries (GENERAL)	$70,138.72	$75,789.55	$80,183.40	$4,393.85	5.80%	________________
E 100-45200-103	Part-Time Employees	$10,000.00	$10,000.00	$10,800.00	$800.00	8.00%	________________
E 100-45200-121	PERA	$5,260.41	$5,684.22	$6,013.76	$329.54	5.80%	________________
E 100-45200-122	FICA	$6,010.40	$6,562.90	$6,960.23	$397.33	6.05%	________________
E 100-45200-131	Employer Paid Health	$15,532.30	$17,148.00	$19,482.70	$2,334.70	13.62%	________________
E 100-45200-134	Employer Paid Life	$603.64	$457.30	$595.32	$138.02	30.18%	________________
E 100-45200-135	Employer Paid Other	$750.00	$750.00	$750.00	$0.00	0.00%	________________
E 100-45200-136	MN Paid Leave	$0.00	$377.48	$352.81	-$24.67	-6.54%	________________
E 100-45200-150	Worker s Comp (GENERAL)	$4,792.00	$5,752.58	$5,906.50	$153.92	2.68%	________________
E 100-45200-208	Meetings / Trainings	$0.00	$0.00	$300.00	$300.00	0.00%	________________
E 100-45200-210	Operating Supplies (GENERAL)	$10,000.00	$10,200.00	$10,500.00	$300.00	2.94%	________________
E 100-45200-211	Safety Training	$236.25	$153.50	$161.25	$7.75	5.05%	________________
E 100-45200-212	Motor Fuels	$2,628.00	$2,681.00	$2,700.00	$19.00	0.71%	________________
E 100-45200-236	Program Expense	$5,500.00	$5,500.00	$5,500.00	$0.00	0.00%	________________
E 100-45200-239	Clothing Allowance	$660.00	$550.00	$440.00	-$110.00	-20.00%	________________
E 100-45200-240	Small Tools and Minor Equip	$350.00	$357.00	$357.00	$0.00	0.00%	________________
E 100-45200-262	Rock	$1,200.00	$2,000.00	$3,000.00	$1,000.00	50.00%	________________
E 100-45200-266	Trees	$3,000.00	$3,000.00	$4,000.00	$1,000.00	33.33%	________________
E 100-45200-300	Professional Srvs (GENERAL)	$4,200.00	$5,000.00	$5,000.00	$0.00	0.00%	________________
E 100-45200-321	Telephone	$510.00	$520.00	$520.00	$0.00	0.00%	________________
E 100-45200-350	Print/Binding (GENERAL)	$1,250.00	$1,250.00	$1,250.00	$0.00	0.00%	________________
E 100-45200-361	General Liability Ins	$303.43	$289.90	$305.00	$15.10	5.21%	________________
E 100-45200-362	Property Ins	$17,591.00	$18,315.00	$20,385.00	$2,070.00	11.30%	________________
E 100-45200-363	Automotive Ins	$313.00	$379.00	$408.00	$29.00	7.65%	________________
E 100-45200-380	Utility Services (GENERAL)	$35,700.00	$35,700.00	$35,700.00	$0.00	0.00%	________________
E 100-45200-401	Repairs/Maint Buildings	$11,000.00	$11,000.00	$12,000.00	$1,000.00	9.09%	________________
E 100-45200-404	Repairs/Maint Machinery/Equip	$5,916.00	$6,100.00	$6,100.00	$0.00	0.00%	________________
E 100-45200-410	Rentals (GENERAL)	$3,300.00	$3,400.00	$3,400.00	$0.00	0.00%	________________
E 100-45200-430	Miscellaneous (GENERAL)	$100.00	$700.00	$700.00	$0.00	0.00%	________________
E 100-45200-437	Bank Fees	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 100-45200-470	Sales Tax Paid	$7,000.00	$8,900.00	$8,900.00	$0.00	0.00%	________________
E 100-45200-480	Property Tax for Campgrounds	$742.00	$0.00	$1,300.00	$1,300.00	0.00%	________________
E 100-45200-500	Capital Outlay (GENERAL)	$22,500.00	$22,500.00	$40,000.00	$17,500.00	77.78%	________________
E 100-45200-700	Transfers (GENERAL)	$17,723.93	$23,611.00	$14,874.00	-$8,737.00	-37.00%	________________
45200 Parks (GENERAL)		$264,811.08	$284,628.43	$308,844.97	$24,216.54	+8.50%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
100 GENERAL FUND	$1,140,860.63	$1,202,413.65	$1,265,780.50	$63,366.85	5.26%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
211 LIBRARY						
45500 Libraries (GENERAL)						
E 211-45500-100 Wages and Salaries (GENERAL)	$63,049.60	$67,816.64	$51,838.08	-$15,978.56	-23.56%	________________
E 211-45500-103 Part-Time Employees	$19,858.32	$17,895.20	$20,097.60	$2,202.40	12.31%	________________
E 211-45500-121 PERA	$6,218.09	$6,428.39	$5,395.18	-$1,033.21	-16.07%	________________
E 211-45500-122 FICA	$6,342.46	$6,556.96	$5,503.08	-$1,053.88	-16.07%	________________
E 211-45500-131 Employer Paid Health	$12,425.84	$12,425.84	$28,326.68	$15,900.84	127.97%	________________
E 211-45500-134 Employer Paid Life	$533.68	$477.30	$454.01	-$23.29	-4.88%	________________
E 211-45500-135 Employer Paid Other	$600.00	$600.00	$600.00	$0.00	0.00%	________________
E 211-45500-136 MN Paid Leave	$0.00	$377.14	$404.95	$27.81	7.37%	________________
E 211-45500-150 Worker s Comp (GENERAL)	$550.25	$523.00	$263.55	-$259.45	-49.61%	________________
E 211-45500-170 Bonding	$184.36	$184.36	$200.00	$15.64	8.48%	________________
E 211-45500-208 Meetings / Trainings	$157.50	$153.50	$800.00	$646.50	421.17%	________________
E 211-45500-210 Operating Supplies (GENERAL)	$500.00	$500.00	$1,800.00	$1,300.00	260.00%	________________
E 211-45500-230 Books & Movies	$6,000.00	$7,566.00	$7,500.00	-$66.00	-0.87%	________________
E 211-45500-233 Periodicals	$400.00	$400.00	$700.00	$300.00	75.00%	________________
E 211-45500-234 Automation/ILS Package	$3,300.00	$4,200.00	$3,416.00	-$784.00	-18.67%	________________
E 211-45500-236 Program Expense	$700.00	$700.00	$2,000.00	$1,300.00	185.71%	________________
E 211-45500-237 Computer Lease/Support	$3,000.00	$3,250.00	$3,000.00	-$250.00	-7.69%	________________
E 211-45500-238 PO Box Rental	$160.00	$160.00	$0.00	-$160.00	-100.00%	________________
E 211-45500-300 Professional Srvs (GENERAL)	$628.00	$0.00	$100.00	$100.00	0.00%	________________
E 211-45500-318 Security Subscription	$300.00	$300.00	$0.00	-$300.00	-100.00%	________________
E 211-45500-321 Telephone	$1,200.00	$1,200.00	$300.00	-$900.00	-75.00%	________________
E 211-45500-322 Postage	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 211-45500-361 General Liability Ins	$200.14	$191.22	$201.00	$9.78	5.11%	________________
E 211-45500-413 Office Equipment Rental	$1,000.00	$1,200.00	$1,800.00	$600.00	50.00%	________________
E 211-45500-430 Miscellaneous (GENERAL)	$200.00	$250.00	$250.00	$0.00	0.00%	________________
E 211-45500-433 Dues and Subscriptions	$0.00	$0.00	$748.00	$748.00	0.00%	________________
E 211-45500-500 Capital Outlay (GENERAL)	$0.00	$0.00	$3,434.00	$3,434.00	0.00%	________________
45500 Libraries (GENERAL)	$127,508.24	$133,355.55	$139,132.13	$5,776.58		

+4.33%

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
220 FIRE FUND							
42000 Fire							
E 220-42000-100	Wages and Salaries (GENERAL)	$18,600.00	$19,000.00	$19,000.00	$0.00	0.00%	________________
E 220-42000-122	FICA	$1,422.90	$1,453.50	$1,453.50	$0.00	0.00%	________________
E 220-42000-136	MN Paid Leave	$0.00	$83.60	$83.60	$0.00	0.00%	________________
E 220-42000-150	Worker s Comp (GENERAL)	$4,178.00	$5,210.00	$5,210.00	$0.00	0.00%	________________
E 220-42000-170	Bonding	$183.82	$183.82	$193.00	$9.18	4.99%	________________
E 220-42000-208	Meetings / Trainings	$2,000.00	$4,000.00	$4,200.00	$200.00	5.00%	________________
E 220-42000-210	Operating Supplies (GENERAL)	$0.00	$5,000.00	$5,000.00	$0.00	0.00%	________________
E 220-42000-212	Motor Fuels	$900.00	$1,500.00	$1,545.00	$45.00	3.00%	________________
E 220-42000-240	Small Tools and Minor Equip	$2,840.00	$5,000.00	$5,000.00	$0.00	0.00%	________________
E 220-42000-300	Professional Srvs (GENERAL)	$900.00	$900.00	$1,000.00	$100.00	11.11%	________________
E 220-42000-301	Auditing and Acct g Services	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 220-42000-310	Other Professional Services	$16,083.00	$16,083.00	$16,568.00	$485.00	3.02%	________________
E 220-42000-312	Medical Physicals/Vaccinations	$2,760.00	$2,850.00	$2,935.00	$85.00	2.98%	________________
E 220-42000-321	Telephone	$3,050.00	$3,050.00	$3,050.00	$0.00	0.00%	________________
E 220-42000-362	Property Ins	$2,552.00	$2,700.00	$3,005.00	$305.00	11.30%	________________
E 220-42000-363	Automotive Ins	$1,620.00	$2,140.00	$2,301.00	$161.00	7.52%	________________
E 220-42000-380	Utility Services (GENERAL)	$10,500.00	$10,500.00	$9,000.00	-$1,500.00	-14.29%	________________
E 220-42000-390	Fire State Aid	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 220-42000-391	Fire Relief	$3,500.00	$3,500.00	$3,500.00	$0.00	0.00%	________________
E 220-42000-401	Repairs/Maint Buildings	$2,000.00	$2,500.00	$2,500.00	$0.00	0.00%	________________
E 220-42000-404	Repairs/Maint Machinery/Equip	$14,544.26	$12,500.00	$12,875.00	$375.00	3.00%	________________
E 220-42000-430	Miscellaneous (GENERAL)	$500.00	$1,000.00	$1,000.00	$0.00	0.00%	________________
E 220-42000-500	Capital Outlay (GENERAL)	$22,000.00	$23,000.00	$23,000.00	$0.00	0.00%	________________
E 220-42000-700	Transfers (GENERAL)	$20,400.00	$25,000.00	$39,596.00	$14,596.00	58.38%	________________
42000 Fire		$130,533.98	$147,153.92	$162,015.10	$14,861.18		

+10.09%

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
250 EDA OPERATING						
46500 Economic Develop mt (GENERAL)						
E 250-46500-100 Wages and Salaries (GENERAL)	$900.00	$900.00	$900.00	$0.00	0.00%	________________
E 250-46500-122 FICA	$69.00	$76.85	$76.85	$0.00	0.00%	________________
E 250-46500-136 MN Paid Leave	$0.00	$3.96	$3.96	$0.00	0.00%	________________
E 250-46500-210 Operating Supplies (GENERAL)	$500.00	$500.00	$1,000.00	$500.00	100.00%	________________
E 250-46500-300 Professional Srvs (GENERAL)	$15,963.15	$27,126.93	$27,126.93	$0.00	0.00%	________________
E 250-46500-445 EDA Project Development Funds	$5,000.00	$5,000.00	$5,000.00	$0.00	0.00%	________________
E 250-46500-500 Capital Outlay (GENERAL)	$10,000.00	$0.00	$500.00	$500.00	0.00%	________________
46500 Economic Develop mt (GENERAL)	$32,432.15	$33,607.74	$34,607.74	$1,000.00	+2.97%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
304 2010B						
47000 Debt Service (GENERAL)						
E 304-47000-300 Professional Srvs (GENERAL)	$550.00	$550.00	$550.00	$0.00	0.00%	________________
E 304-47000-601 Debt Srv Bond Principal	$35,000.00	$35,000.00	$35,000.00	$0.00	0.00%	________________
E 304-47000-610 Interest	$2,730.00	$682.50	$682.50	$0.00	0.00%	________________
47000 Debt Service (GENERAL)	$38,280.00	$36,232.50	$36,232.50	$0.00	+0.00%	

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
307 2017A AUBURN/ZENITH							
43100 Streets							
E 307-43100-300	Professional Srvs (GENERAL)	$495.00	$495.00	$495.00	$0.00	0.00%	________________
E 307-43100-600	Debt Srv Principal (GENERAL)	$135,000.00	$140,000.00	$140,000.00	$0.00	0.00%	________________
E 307-43100-610	Interest	$16,250.00	$11,975.00	$10,400.00	-$1,575.00	-13.15%	________________
43100 Streets		$151,745.00	$152,470.00	$150,895.00	-$1,575.00	-1.03%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
309 2017B PARK ROAD						
47000 Debt Service (GENERAL)						
E 309-47000-601 Debt Srv Bond Principal	$27,000.00	$28,000.00	$29,000.00	$1,000.00	3.57%	________________
E 309-47000-610 Interest	$2,914.50	$2,117.00	$1,290.50	-$826.50	-39.04%	________________
47000 Debt Service (GENERAL)	$29,914.50	$30,117.00	$30,290.50	$173.50		
					+0.57%	

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
310 2018A ZENITH PAVING							
43100 Streets							
E 310-43100-300	Professional Srvs (GENERAL)	$0.00	$0.00	$0.00	$0.00	0.00%	________________
E 310-43100-600	Debt Srv Principal (GENERAL)	$10,000.00	$11,000.00	$11,000.00	$0.00	0.00%	________________
E 310-43100-610	Interest	$2,050.00	$1,619.00	$1,168.50	-$450.50	-27.83%	________________
43100 Streets		$12,050.00	$12,619.00	$12,168.50	-$450.50	-3.57%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
311 2022B Street & Utility Imprmt						
43100 Streets						
E 311-43100-600 Debt Srv Principal (GENERAL)	$21,000.00	$21,000.00	$22,000.00	$1,000.00	4.76%	________________
E 311-43100-610 Interest	$21,599.00	$20,386.00	$19,982.00	-$404.00	-1.98%	________________
43100 Streets	$42,599.00	$41,386.00	$41,982.00	$596.00		

+1.44%

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
312 2022A Emergency Services Bldg						
43100 Streets						
E 312-43100-600 Debt Srv Principal (GENERAL)	$29,000.00	$29,000.00	$31,000.00	$2,000.00	6.90%	________________
E 312-43100-610 Interest	$30,463.95	$30,464.00	$29,874.00	-$590.00	-1.94%	________________
43100 Streets	$59,463.95	$59,464.00	$60,874.00	$1,410.00		

+2.37%

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
313 Sparrow Valley Properties Abt						
46500 Economic Develop mt (GENERAL)						
E 313-46500-600 Debt Srv Principal (GENERAL)	$0.00	$7,146.21	$12,670.80	$5,524.59	77.31%	________________
E 313-46500-610 Interest	$0.00	$1,590.65	$1,326.47	-$264.18	-16.61%	________________
46500 Economic Develop mt (GENERAL)	$0.00	$8,736.86	$13,997.27	$5,260.41		

+160.20%

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
47000 Debt Service (GENERAL)						
E 313-47000-420 TIF Payments to Developer	$1,100.00	$5,512.00	$0.00	-$5,512.00	-100.00%	_______________
E 313-47000-601 Debt Srv Bond Principal	$0.00	$0.00	$0.00	$0.00	0.00%	_______________
E 313-47000-610 Interest	$0.00	$0.00	$0.00	$0.00	0.00%	_______________
47000 Debt Service (GENERAL)	$1,100.00	$5,512.00	$0.00	-$5,512.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
313 Sparrow Valley Properties Abt	$1,100.00	$14,248.86	$13,997.27	-$251.59	-1.76%	

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
	$1,794,837.45	$1,863,068.22	$1,947,975.24	$84,907.02		

+4.55%

CITY OF LANESBORO
FY2027 Revenue Preliminary Budget

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
100 GENERAL FUND						
41000 General Government (GENERAL)						
R 100-41000-31000 General Property Taxes	$571,085.31	$633,108.70	$706,770.61	$73,661.91	11.63%	____________________
R 100-41000-31060 Lodging Tax	$94,762.50	$95,000.00	$88,000.00	-$7,000.00	-7.37%	____________________
R 100-41000-32000 Licenses and Permits	$2,750.00	$2,850.00	$3,100.00	$250.00	8.77%	____________________
R 100-41000-32110 Alchoholic Beverages	$11,905.00	$14,805.00	$15,055.00	$250.00	1.69%	____________________
R 100-41000-32210 Building Permits	$1,500.00	$1,000.00	$1,250.00	$250.00	25.00%	____________________
R 100-41000-32240 Animal Licenses	$200.00	$200.00	$300.00	$100.00	50.00%	____________________
R 100-41000-33401 Local Government Aid	$248,428.00	$223,544.00	$216,324.00	-$7,220.00	-3.23%	____________________
R 100-41000-33404 Market Value Credit	$0.00	$0.00	$0.00	$0.00	0.00%	____________________
R 100-41000-33405 Pera Rate Inc	$0.00	$0.00	$0.00	$0.00	0.00%	____________________
R 100-41000-33450 SMALL CITY ASSISTANCE	$0.00	$0.00	$0.00	$0.00	0.00%	____________________
R 100-41000-35100 Court Fines	$300.00	$200.00	$0.00	-$200.00	-100.00%	____________________
R 100-41000-36100 Special Assessments	$0.00	$0.00	$0.00	$0.00	0.00%	____________________
R 100-41000-36200 Miscellaneous Revenues	$0.00	$500.00	$250.00	-$250.00	-50.00%	____________________
R 100-41000-36210 Interest Earnings	$1,500.00	$2,000.00	$2,000.00	$0.00	0.00%	____________________
R 100-41000-36255 LINKME	$0.00	$0.00	$0.00	$0.00	0.00%	____________________
R 100-41000-38050 Cable TV Revenues	$10,800.00	$9,500.00	$8,800.00	-$700.00	-7.37%	____________________
R 100-41000-39203 Transfer from Other Fund	$94,431.49	$92,369.92	$101,035.62	$8,665.70	9.38%	____________________
41000 General Government (GENERAL)	$1,037,662.30	$1,075,077.62	$1,142,885.23	$67,807.61		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
41500 Administration						
R 100-41500-33400 State Grants and Aids	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 100-41500-34260 Rent of Buildings	$1,966.00	$2,045.40	$2,106.84	$61.44	3.00%	________________________
R 100-41500-36200 Miscellaneous Revenues	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 100-41500-36230 Contributions and Donations	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
41500 Administration	$1,966.00	$2,045.40	$2,106.84	$61.44		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
43100 Streets						
R 100-43100-33400 State Grants and Aids	$0.00	$20,116.00	$18,585.00	-$1,531.00	-7.61%	________________________
R 100-43100-34301 Street, Sidewalk and Curb Fees	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 100-43100-36200 Miscellaneous Revenues	$4,494.84	$4,674.63	$4,814.87	$140.24	3.00%	________________________
R 100-43100-36210 Interest Earnings	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
43100 Streets	$4,494.84	$24,790.63	$23,399.87	-$1,390.76		

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
45200 Parks (GENERAL)							
R 100-45200-33400	State Grants and Aids	$0.00	$0.00	$0.00	$0.00	0.00%	______________________
R 100-45200-34701	Camping Fees	$85,000.00	$90,000.00	$90,000.00	$0.00	0.00%	______________________
R 100-45200-34702	Showers/Wood Revenue	$1,500.00	$1,500.00	$1,500.00	$0.00	0.00%	______________________
R 100-45200-34750	Auditorium Use Fees	$10,000.00	$9,000.00	$9,000.00	$0.00	0.00%	______________________
R 100-45200-36230	Contributions and Donations	$0.00	$0.00	$0.00	$0.00	0.00%	______________________
R 100-45200-39201	Transfer from General Fund	$0.00	$0.00	$0.00	$0.00	0.00%	______________________
45200 Parks (GENERAL)		$96,500.00	$100,500.00	$100,500.00	$0.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
100 GENERAL FUND	$1,140,623.14	$1,202,413.65	$1,268,891.94	$66,478.29		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
211 LIBRARY						
45500 Libraries (GENERAL)						
R 211-45500-31000 General Property Taxes	$92,525.96	$97,240.31	$102,141.29	$4,900.98	5.04%	________________________
R 211-45500-33650 County Funds - Rural Circ.	$34,032.28	$35,315.24	$36,190.84	$875.60	2.48%	________________________
R 211-45500-34110 Copy/Fax/Printing/Diskettes	$500.00	$500.00	$500.00	$0.00	0.00%	________________________
R 211-45500-35103 Library Fines	$150.00	$150.00	$0.00	-$150.00	-100.00%	________________________
R 211-45500-36200 Miscellaneous Revenues	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 211-45500-36210 Interest Earnings	$0.00	$0.00	$300.00	$300.00	0.00%	________________________
R 211-45500-36230 Contributions and Donations	$150.00	$0.00	$0.00	$0.00	0.00%	________________________
R 211-45500-36231 Contributions & Donation-Cash	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 211-45500-36232 Non Resident Fee	$150.00	$150.00	$0.00	-$150.00	-100.00%	________________________
45500 Libraries (GENERAL)	$127,508.24	$133,355.55	$139,132.13	$5,776.58		

Account Descr		2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
220 FIRE FUND							
42000 Fire							
R 220-42000-31000	General Property Taxes	$63,348.38	$62,880.05	$71,056.60	$8,176.55	13.00%	________________________
R 220-42000-33400	State Grants and Aids	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 220-42000-33640	Townships/Whalan Subsidy	$57,685.50	$76,773.87	$78,591.00	$1,817.13	2.37%	________________________
R 220-42000-34000	Charges for Services	$3,500.00	$3,500.00	$6,000.00	$2,500.00	71.43%	________________________
R 220-42000-36210	Interest Earnings	$6,000.00	$4,000.00	$5,500.00	$1,500.00	37.50%	________________________
R 220-42000-36230	Contributions and Donations	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 220-42000-39203	Transfer from Other Fund	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
42000 Fire		$130,533.88	$147,153.92	$161,147.60	$13,993.68		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
46600 Economic Opportunity						
R 250-46600-31000 General Property Taxes	$32,432.15	$33,607.74	$35,030.17	$1,422.43	4.23%	________________________
46600 Economic Opportunity	$32,432.15	$33,607.74	$35,030.17	$1,422.43		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
47000 Debt Service (GENERAL)						
R 304-47000-31000 General Property Taxes	$38,280.00	$9,914.55	$9,914.55	$0.00	0.00%	________________________
47000 Debt Service (GENERAL)	$38,280.00	$9,914.55	$9,914.55	$0.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
307 2017A AUBURN/ZENITH						
43000 Public Works (GENERAL)						
R 307-43000-39203 Transfer from Other Fund	$84,051.00	$68,153.00	$27,563.00	-$40,590.00	-59.56%	____________________
R 307-43000-39310 Proceeds-Gen Obligation Bond	$0.00	$0.00	$0.00	$0.00	0.00%	____________________
43000 Public Works (GENERAL)	$84,051.00	$68,153.00	$27,563.00	-$40,590.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
43100 Streets						
R 307-43100-31000 General Property Taxes	$49,894.00	$61,609.94	$104,143.00	$42,533.06	69.04%	________________________
R 307-43100-36100 Special Assessments	$17,800.00	$28,157.00	$28,157.00	$0.00	0.00%	________________________
R 307-43100-39310 Proceeds-Gen Obligation Bond	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
43100 Streets	$67,694.00	$89,766.94	$132,300.00	$42,533.06		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
307 2017A AUBURN/ZENITH	$151,745.00	$157,919.94	$159,863.00	$1,943.06		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
309 2017B PARK ROAD						
43100 Streets						
R 309-43100-36100 Special Assessments	$8,213.50	$10,182.00	$10,182.00	$0.00	0.00%	________________________
43100 Streets	$8,213.50	$10,182.00	$10,182.00	$0.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
47000 Debt Service (GENERAL)						
R 309-47000-31000 General Property Taxes	$8,201.00	$5,529.00	$22,232.00	$16,703.00	302.10%	________________________
R 309-47000-39203 Transfer from Other Fund	$13,500.00	$16,536.00	$0.00	-$16,536.00	-100.00%	________________________
47000 Debt Service (GENERAL)	$21,701.00	$22,065.00	$22,232.00	$167.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
310 2018A ZENITH PAVING						
43100 Streets						
R 310-43100-31000 General Property Taxes	$0.00	$6,830.00	$6,356.00	-$474.00	-6.94%	______________________
R 310-43100-36100 Special Assessments	$1,000.00	$6,184.00	$6,184.00	$0.00	0.00%	______________________
R 310-43100-39203 Transfer from Other Fund	$11,050.00	$0.00	$0.00	$0.00	0.00%	______________________
43100 Streets	$12,050.00	$13,014.00	$12,540.00	-$474.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
310 2018A ZENITH PAVING	$12,050.00	$13,014.00	$12,540.00	-$474.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
311 2022B Street & Utility Imprmt						
43100 Streets						
R 311-43100-31000 General Property Taxes	$15,213.00	$6,695.00	$16,855.00	$10,160.00	151.76%	____________
R 311-43100-36100 Special Assessments	$27,386.00	$27,386.00	$27,386.00	$0.00	0.00%	____________
R 311-43100-39203 Transfer from Other Fund	$0.00	$10,000.00	$0.00	-$10,000.00	-100.00%	____________
R 311-43100-39310 Proceeds-Gen Obligation Bond	$0.00	$0.00	$0.00	$0.00	0.00%	____________
43100 Streets	$42,599.00	$44,081.00	$44,241.00	$160.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
312 2022A Emergency Services Bldg						
43100 Streets						
R 312-43100-31000 General Property Taxes	$59,463.95	$63,255.10	$60,612.00	-$2,643.10	-4.18%	________________________
R 312-43100-39203 Transfer from Other Fund	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
43100 Streets	$59,463.95	$63,255.10	$60,612.00	-$2,643.10		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
313 Sparrow Valley Properties Abt						
43100 Streets						
R 313-43100-31000 General Property Taxes	$1,100.00	$5,255.00	$14,697.13	$9,442.13	179.68%	________________________
43100 Streets	$1,100.00	$5,255.00	$14,697.13	$9,442.13		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
46500 Economic Develop mt (GENERAL)						
R 313-46500-36200 Miscellaneous Revenues	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
R 313-46500-36253 EDA Loan Repayment	$0.00	$8,736.86	$0.00	-$8,736.86	-100.00%	________________________
46500 Economic Develop mt (GENERAL)	$0.00	$8,736.86	$0.00	-$8,736.86		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
47000 Debt Service (GENERAL)						
R 313-47000-31050 Tax Increments	$0.00	$0.00	$0.00	$0.00	0.00%	________________________
47000 Debt Service (GENERAL)	$0.00	$0.00	$0.00	$0.00		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
313 Sparrow Valley Properties Abt	$1,100.00	$13,991.86	$14,697.13	$705.27		

Account Descr	2025 Budget	2026 Budget	2027 Budget	Diff From Current	%Diff From Cur Budget	UnderLine
	$1,794,599.86	$1,850,954.31	$1,938,483.52	$87,529.21		

Department	Inventory Item	Year Purchased	Expected Life	Replacement Year	Original Value	Purchase Price	Inflation Factor	Replacement Value	2027 Budget
Fire	1940 GMC Antique	2010	N/A	N/A					
Fire	2000 Kenilworth Pumper	2016	15	2031	$ 150,000.00	$ 150,000.00	4%	$ 230,918.11	$ 15,394.54
Fire	2004 Freightliner Tanker	2005	20	2025	$ 110,000.00	$ 110,000.00	4%	$ 260,691.07	$ 13,034.55
Fire	2007 Fire Responder	2006	20	2026	$ 24,696.00	$ 24,696.00	4%	$ 56,276.46	$ 2,813.82
Fire	2011 E-One Rescue Pumper	2023	20	2043	$ 200,000.00	$ 200,000.00	4%	$ 233,971.71	$ 11,698.59
Fire	2017 Gravely UTV	2017	12	2029	$ 22,495.00	$ 22,495.00	4%	$ 33,298.10	$ 2,774.84
Fire	2019 United Trailer	2018	20	2038	$ 6,300.00	$ 6,300.00	4%	$ 8,966.86	$ 448.34
Fire	2025 Freightliner M2106	2025	20	2045	$ 163,190.00	$ 163,190.00	4%	$ 176,506.30	$ 8,825.32
									$ 39,595.46

Department	Inventory Item	Year Purchased	Expected Life	Replacement Year	Original Value	Purchase Price	Inflation Factor	Replacement Value	2027 Budget
Public Works	2008 Falcon T2D1XI Trailer	2008	20	2028	$ 5,000.00	$ 5,000.00	4%	$ 10,534.25	$ 526.71
Public Works	2006 Elgin Pelican NP Dual Str	2012	15	2027	$ 85,500.00	$ 85,500.00	4%	$ 153,980.67	$ 10,265.38
Public Works	2021 Freightliner	2021	20	2041	$ 163,888.00	$ 163,888.00	4%	$ 207,370.60	$ 10,368.53
Public Works	2021 Ford F350	2021	5	2026	$ 34,735.00	$ 34,735.00	4%	$ 43,950.86	$ 8,790.17
Public Works	Case 1H 75C Tractor	2023	5	2028	$ 59,000.00	$ 14,000.00	4%	$ 16,378.02	$ 3,275.60
Public Works	Kubota Skid Loader Model 026985	2023	5	2028	$ 52,900.00	$ 52,900.00	4%	$ 61,885.52	$ 12,377.10
Public Works	Western MVP V-Plow	2025	5	2030	$ 7,750.00	$ 7,750.00	4%	$ 8,382.40	$ 1,676.48
Public Works	Case 580SN Backhoe	2024	5	2029	$ 135,500.00	$ 135,500.00	4%	$ 152,419.07	$ 30,483.81
									$ 56,333.33

Department	Inventory Item	Year Purchased	Expected Life	Replacement Year	Original Value	Purchase Price	Inflation Factor	Replacement Value	2027 Budget
Park	2024 Ford F350	2025	5	2030	$ 52,780.00	$ 46,639.98	4%	$ 50,445.80	$ 10,089.16
Park	2024 John Deere Z930M	2025	2	2027	$ 12,912.52	$ 3,500.00	4%	$ 3,785.60	$ 1,892.80
Park	John Deere X758	2026	2	2028	$ 17,400.00	$ 5,200.00	4%	$ 5,408.00	$ 2,704.00
Park	2012 Triton Elite 5 Trailer	2011	20	2031	$ 2,000.00	$ 2,000.00	4%	$ 3,745.96	$ 187.30
									$ 14,873.26