

Posted Date: 11 Jul 2025 - Emailed Date: 11 Jul 2025



Mayor Jody Bjornson
Council Member Durwin Tomperi
Council Member Keith Waaraniemi
Council Member Mike Netland
Council Member Bill Hodge

**City of Menahga
Special Budget City Council Meeting
Monday July 14, 2025
5:00 pm**

City Council Chambers
115 2nd Street NE
Menahga MN 56464

www.cityofmenahga.com

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Agenda

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Budget Discussion
 - a. Discussion on preliminary levy and changelog to make the budget balance.
6. Adjournment

We ask that once the meeting is over, that everyone leave the building.

Anyone wishing to speak must be recognized by the presiding officer.

Change Log

Fund Balance Replenishment to 0 from 55k

Mayor Council – reduced training from 3k to 2k.

Legal Services – 26k to 20k

Computer Support Services – leaving it at 10k.

Fire Department Capital Outlay 70k down to 60k.

Beach Part time Salaries – 30k down to 25k

=Total savings in these adjustments \$77,000

=Budget surplus ~8k.

2026 Budget Expenditures worksheet

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	E 101-00000-344	NSF Check	\$0.00	\$0.00	\$0.00
Active	E 101-00000-422	Fire Truck Lease	\$0.00	\$0.00	\$0.00
Active	E 101-00000-430	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
Active	E 101-00000-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-00000-993	Fund Balance Replenishment	\$55,000.00	\$0.00	\$0.00
Active	E 101-00000-999	CoVid-19	\$0.00	\$0.00	\$0.00
Active	E 101-41000-101	Salaries	\$0.00	\$0.00	\$0.00
Active	E 101-41000-121	PERA	\$0.00	\$0.00	\$0.00
Active	E 101-41000-131	Employer Paid Health	\$19,500.00	\$11,205.24	\$19,500.00
Active	E 101-41000-134	Employer Paid Life	\$0.00	\$0.00	\$0.00
Active	E 101-41000-158	PERA Initiated Health	\$0.00	\$0.00	\$0.00
Active	E 101-41000-226	Sign Repair Materials	\$0.00	\$0.00	\$0.00
Active	E 101-41000-310	Other Professional Services	\$0.00	\$0.00	\$0.00
Active	E 101-41000-361	General Liability Ins	\$18,000.00	\$17,378.00	\$18,000.00
Active	E 101-41000-362	Property Insurance	\$6,350.00	\$6,188.00	\$6,550.00
Active	E 101-41000-433	Dues and Subscriptions	\$1,800.00	\$2,586.00	\$2,200.00
Active	E 101-41000-999	CoVid-19	\$0.00	\$0.00	\$0.00
Active	E 101-41110-101	Salaries	\$25,000.00	\$8,100.00	\$25,000.00
Active	E 101-41110-105	Unemployment	\$0.00	\$0.00	\$0.00
Active	E 101-41110-121	PERA	\$0.00	\$51.25	\$375.00
Active	E 101-41110-122	Social Security	\$1,550.00	\$502.20	\$1,550.00
Active	E 101-41110-128	Medicare	\$363.00	\$117.46	\$363.00
Active	E 101-41110-331	Travel & Conference	\$3,000.00	\$1,589.34	\$2,000.00
Active	E 101-41110-350	Printing & Publishing	\$0.00	\$0.00	\$0.00
Active	E 101-41110-361	General Liability Ins	\$850.00	\$425.00	\$850.00
Active	E 101-41110-367	Workers Compensation	\$670.00	\$0.00	\$670.00
Active	E 101-41110-430	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
Active	E 101-41110-433	Dues and Subscriptions	\$760.00	\$0.00	\$760.00
Active	E 101-41200-101	Salaries	\$4,500.00	\$1,275.00	\$4,500.00
Active	E 101-41200-122	Social Security	\$279.00	\$65.10	\$279.00
Active	E 101-41200-128	Medicare	\$66.00	\$15.26	\$66.00
Active	E 101-41200-331	Travel & Conference	\$220.00	\$27.50	\$220.00
Active	E 101-41200-340	Advertising	\$200.00	\$0.00	\$200.00
Active	E 101-41200-430	Miscellaneous Expense	\$50.00	\$0.00	\$50.00
Active	E 101-41400-101	Salaries	\$199,318.00	\$101,987.96	\$215,000.00
Active	E 101-41400-102	Admin Salary In	(\$62,700.00)	\$0.00	(\$30,000.00)
Active	E 101-41400-121	PERA	\$15,000.00	\$6,689.04	\$16,125.00
Active	E 101-41400-122	Social Security	\$12,358.00	\$6,334.83	\$13,300.00
Active	E 101-41400-128	Medicare	\$2,891.00	\$1,481.52	\$3,118.00
Active	E 101-41400-131	Employer Paid Health	\$27,000.00	\$10,925.23	\$30,720.00
Active	E 101-41400-132	Employer Paid H.S.A.	\$5,400.00	\$1,661.38	\$5,400.00
Active	E 101-41400-134	Employer Paid Life	\$300.00	\$103.65	\$300.00
Active	E 101-41400-136	Employer Paid Dental	\$755.00	\$253.19	\$755.00
Active	E 101-41400-200	Office Supplies	\$2,500.00	\$2,183.75	\$2,500.00
Active	E 101-41400-210	Operating Supplies	\$500.00	\$377.97	\$650.00
Active	E 101-41400-220	Repair & Maintenance	\$0.00	\$20.48	\$300.00
Active	E 101-41400-305	Professional Services	\$5,000.00	\$1,402.50	\$1,000.00
Active	E 101-41400-321	Telephone/Fax/Internet	\$5,000.00	\$5,501.30	\$6,000.00
Active	E 101-41400-322	Postage	\$1,100.00	\$1,853.00	\$1,400.00
Active	E 101-41400-331	Travel & Conference	\$5,000.00	\$4,000.48	\$5,000.00
Active	E 101-41400-350	Printing & Publishing	\$5,000.00	\$3,381.60	\$5,000.00
Active	E 101-41400-361	General Liability Ins	\$515.00	\$257.00	\$530.00

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	E 101-41400-367	Workers Compensation	\$2,300.00	\$0.00	\$2,300.00
Active	E 101-41400-430	Miscellaneous Expense	\$2,000.00	\$1,729.00	\$2,000.00
Active	E 101-41400-433	Dues and Subscriptions	\$3,664.00	\$2,159.88	\$4,000.00
Active	E 101-41400-500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	E 101-41410-101	Salaries	\$0.00	\$0.00	\$2,200.00
Active	E 101-41410-122	Social Security	\$0.00	\$0.00	\$0.00
Active	E 101-41410-128	Medicare	\$0.00	\$0.00	\$0.00
Active	E 101-41410-331	Travel & Conference	\$0.00	\$0.00	\$200.00
Active	E 101-41410-350	Printing & Publishing	\$0.00	\$0.00	\$250.00
Active	E 101-41410-430	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
Active	E 101-41430-142	Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00
Active	E 101-41500-301	Auditing Services	\$21,500.00	\$0.00	\$24,000.00
Active	E 101-41500-304	Legal Services	\$26,600.00	\$9,972.50	\$20,000.00
Active	E 101-41500-305	Professional Services	\$5,000.00	\$500.00	\$5,000.00
Active	E 101-41500-306	Personnel Testing - Recruitmen	\$0.00	\$0.00	\$0.00
Active	E 101-41500-309	Computer Support Services	\$10,000.00	\$2,040.00	\$10,000.00
Active	E 101-41500-430	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
Active	E 101-41940-210	Operating Supplies	\$500.00	\$189.80	\$500.00
Active	E 101-41940-220	Repair & Maintenance	\$2,000.00	\$3,950.31	\$2,500.00
Active	E 101-41940-305	Professional Services	\$2,000.00	\$442.50	\$2,000.00
Active	E 101-41940-362	Property Insurance	\$5,000.00	\$4,850.00	\$5,000.00
Active	E 101-41940-381	Electric Utilities	\$9,500.00	\$6,665.95	\$10,000.00
Active	E 101-41940-382	Water/Sewer Utilities	\$1,500.00	\$1,684.06	\$0.00
Active	E 101-41940-383	Gas Utilities	\$5,200.00	\$3,438.26	\$5,500.00
Active	E 101-41940-384	Garbage Services	\$1,200.00	\$587.87	\$1,200.00
Active	E 101-41940-386	Cleaning Services	\$1,200.00	\$664.37	\$1,500.00
Active	E 101-41940-419	Equipment Lease	\$5,000.00	\$2,300.66	\$5,000.00
Active	E 101-41940-430	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
Active	E 101-41940-433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00
Active	E 101-41940-437	Licenses & Permits	\$0.00	\$0.00	\$0.00
Active	E 101-41940-500	Capital Outlay	\$45,000.00	\$0.00	\$45,000.00
Active	E 101-41940-580	Other Equipment	\$0.00	\$0.00	\$0.00
Active	E 101-42110-101	Salaries	\$173,066.00	\$98,531.43	\$208,000.00
Active	E 101-42110-103	Part-time Salaries	\$0.00	\$0.00	\$0.00
Active	E 101-42110-104	Admin Salaries	\$8,700.00	\$0.00	\$8,800.00
Active	E 101-42110-121	PERA	\$32,173.00	\$17,440.05	\$36,816.00
Active	E 101-42110-122	Social Security	\$0.00	\$0.00	\$0.00
Active	E 101-42110-128	Medicare	\$2,636.00	\$1,363.80	\$3,016.00
Active	E 101-42110-131	Employer Paid Health	\$27,000.00	\$13,601.82	\$27,204.00
Active	E 101-42110-132	Employer Paid H.S.A.	\$5,400.00	\$2,682.38	\$5,400.00
Active	E 101-42110-134	Employer Paid Life	\$220.00	\$116.10	\$220.00
Active	E 101-42110-136	Employer Paid Dental	\$1,100.00	\$543.18	\$1,100.00
Active	E 101-42110-200	Office Supplies	\$1,000.00	\$24.99	\$1,000.00
Active	E 101-42110-208	Training and Instruction	\$2,500.00	\$450.00	\$2,000.00
Active	E 101-42110-210	Operating Supplies	\$2,500.00	\$571.10	\$2,500.00
Active	E 101-42110-212	Motor Fuels & Lubricants	\$7,500.00	\$5,321.45	\$10,500.00
Active	E 101-42110-217	Uniform Allowance	\$4,000.00	\$2,710.04	\$4,000.00
Active	E 101-42110-220	Repair & Maintenance	\$6,000.00	\$8,182.59	\$6,000.00
Active	E 101-42110-304	Legal Services	\$8,400.00	\$1,400.00	\$8,400.00
Active	E 101-42110-305	Professional Services	\$2,000.00	\$0.00	\$1,000.00
Active	E 101-42110-321	Telephone/Fax/Internet	\$8,000.00	\$2,410.89	\$7,000.00
Active	E 101-42110-322	Postage	\$300.00	\$0.00	\$150.00
Active	E 101-42110-331	Travel & Conference	\$1,000.00	\$0.00	\$1,000.00

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	E 101-42110-350	Printing & Publishing	\$200.00	\$0.00	\$200.00
Active	E 101-42110-361	General Liability Ins	\$7,000.00	\$5,953.00	\$7,000.00
Active	E 101-42110-363	Automotive Insurance	\$4,100.00	\$4,722.00	\$4,100.00
Active	E 101-42110-367	Workers Compensation	\$17,778.00	\$0.00	\$17,778.00
Active	E 101-42110-417	Animal Control Costs	\$150.00	\$24.00	\$150.00
Active	E 101-42110-421	Squad Car Equipment	\$6,000.00	\$0.00	\$6,000.00
Active	E 101-42110-433	Dues and Subscriptions	\$1,000.00	\$487.00	\$1,000.00
Active	E 101-42110-437	Licenses & Permits	\$1,500.00	\$1,388.00	\$1,500.00
Active	E 101-42110-495	Contributions Expenditures	\$0.00	\$0.00	\$0.00
Active	E 101-42110-500	Capital Outlay	\$10,000.00	\$0.00	\$15,000.00
Active	E 101-42110-580	Other Equipment	\$500.00	\$0.00	\$500.00
Active	E 101-42110-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-42110-999	CoVid-19	\$0.00	\$0.00	\$0.00
Active	E 101-42115-500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	E 101-42115-580	Other Equipment	\$0.00	\$0.00	\$0.00
Active	E 101-42200-101	Salaries	\$17,000.00	\$0.00	\$18,700.00
Active	E 101-42200-104	Admin Salaries	\$2,600.00	\$0.00	\$2,600.00
Active	E 101-42200-121	PERA	\$0.00	\$0.00	\$0.00
Active	E 101-42200-122	Social Security	\$1,216.00	\$0.00	\$1,159.00
Active	E 101-42200-124	Fire Relief Annual Contrib	\$3,000.00	\$0.00	\$3,000.00
Active	E 101-42200-128	Medicare	\$285.00	\$0.00	\$272.00
Active	E 101-42200-131	Employer Paid Health	\$0.00	\$0.00	\$0.00
Active	E 101-42200-132	Employer Paid H.S.A.	\$0.00	\$0.00	\$0.00
Active	E 101-42200-134	Employer Paid Life	\$0.00	\$0.00	\$0.00
Active	E 101-42200-136	Employer Paid Dental	\$0.00	\$0.00	\$0.00
Active	E 101-42200-208	Training and Instruction	\$5,000.00	\$7,100.00	\$7,500.00
Active	E 101-42200-210	Operating Supplies	\$500.00	\$1,036.66	\$2,000.00
Active	E 101-42200-212	Motor Fuels & Lubricants	\$2,000.00	\$405.01	\$2,500.00
Active	E 101-42200-218	Misc - Equip Acct 1508	\$5,000.00	\$4,280.28	\$5,000.00
Active	E 101-42200-220	Repair & Maintenance	\$10,000.00	\$5,607.12	\$15,000.00
Active	E 101-42200-225	Safety Equipment	\$10,000.00	\$1,313.65	\$10,000.00
Active	E 101-42200-305	Professional Services	\$0.00	\$1,150.00	\$3,000.00
Active	E 101-42200-306	Personnel Testing - Recruitmen	\$2,400.00	\$0.00	\$2,800.00
Inactive	E 101-42200-314	Training - Reimbursement	\$3,000.00	\$0.00	\$3,000.00
Active	E 101-42200-321	Telephone/Fax/Internet	\$1,000.00	\$522.54	\$1,100.00
Active	E 101-42200-322	Postage	\$0.00	\$0.00	\$0.00
Active	E 101-42200-331	Travel & Conference	\$3,000.00	\$0.00	\$3,000.00
Active	E 101-42200-350	Printing & Publishing	\$0.00	\$0.00	\$0.00
Active	E 101-42200-361	General Liability Ins	\$3,200.00	\$2,155.00	\$2,000.00
Active	E 101-42200-362	Property Insurance	\$600.00	\$500.00	\$600.00
Active	E 101-42200-363	Automotive Insurance	\$1,700.00	\$1,754.00	\$1,700.00
Active	E 101-42200-367	Workers Compensation	\$4,500.00	\$0.00	\$4,000.00
Active	E 101-42200-411	Fire Relief State Aid	\$17,000.00	\$774.40	\$25,000.00
Active	E 101-42200-422	Fire Truck Lease	\$0.00	\$0.00	\$0.00
Active	E 101-42200-430	Miscellaneous Expense	\$0.00	\$3.00	\$0.00
Active	E 101-42200-433	Dues and Subscriptions	\$800.00	\$0.00	\$500.00
Active	E 101-42200-437	Licenses & Permits	\$0.00	\$0.00	\$0.00
Active	E 101-42200-438	Donations Out - Wolfpack	\$0.00	\$0.00	\$0.00
Active	E 101-42200-495	Contributions Expenditures	\$0.00	\$0.00	\$0.00
Active	E 101-42200-500	Capital Outlay	\$0.00	\$51,055.21	\$0.00
Active	E 101-42200-600	Principal	\$27,350.00	\$26,000.00	\$27,350.00
Active	E 101-42200-610	Interest	\$1,025.00	\$1,350.00	\$1,350.00
Active	E 101-42200-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-42200-992	Transfer Out - Fire Equip. Fun	\$30,000.00	\$31,187.73	\$60,000.00

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	E 101-42300-208	Training and Instruction	\$0.00	\$0.00	\$0.00
Active	E 101-43100-101	Salaries	\$48,778.00	\$11,907.06	\$49,000.00
Active	E 101-43100-103	Part-time Salaries	\$0.00	\$0.00	\$0.00
Active	E 101-43100-104	Admin Salaries	\$6,500.00	\$2.17	\$6,500.00
Active	E 101-43100-121	PERA	\$4,146.00	\$878.52	\$3,675.00
Active	E 101-43100-122	Social Security	\$3,428.00	\$713.92	\$3,038.00
Active	E 101-43100-128	Medicare	\$802.00	\$166.95	\$710.00
Active	E 101-43100-131	Employer Paid Health	\$9,000.00	\$5,699.63	\$10,800.00
Active	E 101-43100-132	Employer Paid H.S.A.	\$1,600.00	\$894.12	\$1,250.00
Active	E 101-43100-134	Employer Paid Life	\$30.00	\$27.95	\$30.00
Active	E 101-43100-136	Employer Paid Dental	\$250.00	\$114.37	\$250.00
Active	E 101-43100-210	Operating Supplies	\$9,000.00	\$3,440.56	\$10,000.00
Active	E 101-43100-212	Motor Fuels & Lubricants	\$8,000.00	\$2,291.51	\$6,000.00
Active	E 101-43100-217	Uniform Allowance	\$200.00	\$0.00	\$200.00
Active	E 101-43100-220	Repair & Maintenance	\$12,000.00	\$9,001.88	\$12,000.00
Active	E 101-43100-221	Street & Road Repair	\$17,000.00	\$10,002.64	\$17,000.00
Active	E 101-43100-225	Safety Equipment	\$2,000.00	\$675.96	\$2,000.00
Active	E 101-43100-321	Telephone/Fax/Internet	\$1,600.00	\$641.33	\$1,600.00
Active	E 101-43100-331	Travel & Conference	\$500.00	\$0.00	\$500.00
Active	E 101-43100-340	Advertising	\$150.00	\$0.00	\$150.00
Active	E 101-43100-350	Printing & Publishing	\$250.00	\$0.00	\$250.00
Active	E 101-43100-361	General Liability Ins	\$1,100.00	\$550.00	\$1,100.00
Active	E 101-43100-362	Property Insurance	\$1,300.00	\$1,200.00	\$1,300.00
Active	E 101-43100-363	Automotive Insurance	\$1,500.00	\$1,582.33	\$1,500.00
Active	E 101-43100-367	Workers Compensation	\$1,200.00	\$0.00	\$1,200.00
Active	E 101-43100-381	Electric Utilities	\$4,000.00	\$2,261.74	\$4,500.00
Active	E 101-43100-382	Water/Sewer Utilities	\$1,500.00	\$310.86	\$0.00
Active	E 101-43100-383	Gas Utilities	\$3,500.00	\$30.00	\$3,500.00
Active	E 101-43100-384	Garbage Services	\$1,300.00	\$587.88	\$1,300.00
Active	E 101-43100-433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00
Active	E 101-43100-437	Licenses & Permits	\$300.00	\$0.00	\$300.00
Active	E 101-43100-500	Capital Outlay	\$20,000.00	\$5,782.70	\$25,000.00
Active	E 101-43100-560	Learning Center Expenses	\$1,000.00	\$662.97	\$1,000.00
Active	E 101-43100-600	Principal	\$0.00	\$0.00	\$0.00
Active	E 101-43100-610	Interest	\$0.00	\$0.00	\$0.00
Active	E 101-43100-990	Transfer Out	\$0.00	\$0.00	(\$25,000.00)
Active	E 101-43160-220	Repair & Maintenance	\$0.00	\$0.00	\$0.00
Active	E 101-43160-381	Electric Utilities	\$24,000.00	\$12,007.81	\$24,000.00
Active	E 101-43160-500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	E 101-43170-221	Street & Road Repair	\$0.00	\$0.00	\$0.00
Active	E 101-43170-303	Engineering Fees	\$0.00	\$0.00	\$0.00
Active	E 101-43170-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-45120-101	Salaries	\$8,500.00	\$2,965.84	\$8,000.00
Active	E 101-45120-103	Part-time Salaries	\$30,000.00	\$0.00	\$25,000.00
Active	E 101-45120-121	PERA	\$2,888.00	\$187.25	\$2,850.00
Active	E 101-45120-122	Social Security	\$2,387.00	\$181.99	\$2,356.00
Active	E 101-45120-128	Medicare	\$559.00	\$42.56	\$551.00
Active	E 101-45120-131	Employer Paid Health	\$1,300.00	\$240.00	\$0.00
Active	E 101-45120-132	Employer Paid H.S.A.	\$290.00	\$0.00	\$0.00
Active	E 101-45120-134	Employer Paid Life	\$10.00	\$3.87	\$0.00
Active	E 101-45120-136	Employer Paid Dental	\$40.00	\$10.23	\$0.00
Active	E 101-45120-210	Operating Supplies	\$1,500.00	\$961.35	\$2,000.00
Active	E 101-45120-212	Motor Fuels & Lubricants	\$0.00	\$0.00	\$0.00
Active	E 101-45120-220	Repair & Maintenance	\$1,000.00	\$759.13	\$2,000.00

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	E 101-45120-305	Professional Services	\$0.00	\$2,742.84	\$1,500.00
Active	E 101-45120-325	Internet	\$550.00	\$311.19	\$550.00
Active	E 101-45120-331	Travel & Conference	\$0.00	\$0.00	\$0.00
Active	E 101-45120-350	Printing & Publishing	\$200.00	\$0.00	\$200.00
Active	E 101-45120-362	Property Insurance	\$1,300.00	\$1,200.00	\$1,300.00
Active	E 101-45120-367	Workers Compensation	\$500.00	\$0.00	\$500.00
Active	E 101-45120-382	Water/Sewer Utilities	\$400.00	\$117.72	\$550.00
Active	E 101-45120-384	Garbage Services	\$450.00	\$86.98	\$600.00
Active	E 101-45120-420	Depreciation Expense	\$0.00	\$0.00	\$0.00
Active	E 101-45120-490	Reimbursement of donation	\$0.00	\$0.00	\$0.00
Active	E 101-45120-500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	E 101-45120-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-45200-101	Salaries	\$27,000.00	\$3,756.05	\$27,000.00
Active	E 101-45200-103	Part-time Salaries	\$5,000.00	\$342.52	\$5,000.00
Active	E 101-45200-111	Other	\$0.00	\$0.00	\$0.00
Active	E 101-45200-121	PERA	\$2,400.00	\$229.57	\$2,400.00
Active	E 101-45200-122	Social Security	\$2,000.00	\$248.24	\$2,000.00
Active	E 101-45200-128	Medicare	\$464.00	\$58.04	\$464.00
Active	E 101-45200-131	Employer Paid Health	\$1,000.00	\$240.00	\$0.00
Active	E 101-45200-132	Employer Paid H.S.A.	\$250.00	\$0.00	\$0.00
Active	E 101-45200-134	Employer Paid Life	\$10.00	\$3.87	\$0.00
Active	E 101-45200-136	Employer Paid Dental	\$35.00	\$33.44	\$0.00
Active	E 101-45200-210	Operating Supplies	\$3,000.00	\$1,924.16	\$3,000.00
Active	E 101-45200-212	Motor Fuels & Lubricants	\$1,300.00	\$896.16	\$2,000.00
Active	E 101-45200-220	Repair & Maintenance	\$3,600.00	\$1,541.21	\$3,600.00
Active	E 101-45200-225	Safety Equipment	\$0.00	\$0.00	\$0.00
Active	E 101-45200-321	Telephone/Fax/Internet	\$230.00	\$215.43	\$230.00
Active	E 101-45200-325	Internet	\$450.00	\$340.23	\$550.00
Active	E 101-45200-350	Printing & Publishing	\$0.00	\$0.00	\$0.00
Active	E 101-45200-361	General Liability Ins	\$800.00	\$400.00	\$800.00
Active	E 101-45200-362	Property Insurance	\$3,600.00	\$3,400.00	\$3,600.00
Active	E 101-45200-367	Workers Compensation	\$2,700.00	\$0.00	\$2,700.00
Active	E 101-45200-381	Electric Utilities	\$4,000.00	\$1,241.18	\$7,000.00
Active	E 101-45200-382	Water/Sewer Utilities	\$450.00	\$49.52	\$450.00
Active	E 101-45200-384	Garbage Services	\$1,300.00	\$132.59	\$1,500.00
Active	E 101-45200-420	Depreciation Expense	\$0.00	\$0.00	\$0.00
Active	E 101-45200-430	Miscellaneous Expense	\$2,000.00	\$1,911.94	\$2,750.00
Active	E 101-45200-433	Dues and Subscriptions	\$0.00	\$0.00	\$360.00
Active	E 101-45200-437	Licenses & Permits	\$100.00	\$0.00	\$250.00
Active	E 101-45200-500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	E 101-45200-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$75,000.00
Active	E 101-45200-600	Principal	\$6,381.00	\$0.00	\$6,381.00
Active	E 101-45200-610	Interest	\$1,375.30	\$724.20	\$1,375.00
Active	E 101-45200-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-49200-105	Unemployment	\$15,000.00	\$7,146.00	\$15,000.00
Active	E 101-49200-361	General Liability Ins	\$0.00	\$0.00	\$0.00
Active	E 101-49200-362	Property Insurance	\$0.00	\$0.00	\$0.00
Active	E 101-49200-363	Automotive Insurance	\$310.00	\$333.00	\$0.00
Active	E 101-49200-365	Errors & Omissions Ins	\$1,000.00	\$1,046.00	\$1,000.00
Active	E 101-49200-366	Volunteer Insurance	\$0.00	\$0.00	\$0.00
Active	E 101-49200-367	Workers Compensation	\$0.00	\$0.00	\$0.00
Active	E 101-49200-368	City Pd Tax & Assessment	\$1,300.00	\$1,603.00	\$0.00
Active	E 101-49200-439	ECPN State Payment	\$128,500.00	\$41,401.96	\$102,000.00
Active	E 101-49200-614	Penalty	\$0.00	\$0.00	\$0.00

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	E 101-49200-990	Transfer Out	\$0.00	\$0.00	\$0.00
Active	E 101-49200-991	Transfer Out - Cap Eq Fund	\$0.00	\$0.00	\$0.00
Active	E 101-49200-992	Transfer Out - Fire Equip. Fun	\$31,462.00	\$31,462.00	\$0.00
Active	E 101-49500-220	Repair & Maintenance	\$200.00	\$0.00	\$250.00
Totals			\$1,491,183.30	\$725,159.73	\$1,578,116.00

2026 Budget Revenue Worksheet

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	R 101-00000-31010	Current Ad Valorem Taxes	\$443,461.00	\$236,785.04	\$443,461.00
Active	R 101-00000-31020	Delinquent Ad Valorem Taxes	\$5,000.00	\$8,456.30	\$5,000.00
Active	R 101-00000-31030	Current Mobile Home Tax	\$0.00	\$0.00	\$0.00
Active	R 101-00000-31031	Delinquent Mobile Home Tax	\$0.00	\$0.00	\$0.00
Active	R 101-00000-31051	Forfeited Land & Specials	\$0.00	\$0.00	\$0.00
Active	R 101-00000-31810	WCTA Franchise Fees	\$500.00	\$0.00	\$500.00
Active	R 101-00000-31900	Penalties and Interest DelTax	\$0.00	\$0.00	\$0.00
Active	R 101-00000-32110	Alcoholic Beverage License	\$100.00	\$50.00	\$100.00
Active	R 101-00000-32210	Zoning Permits	\$1,000.00	\$3,670.00	\$3,500.00
Active	R 101-00000-32240	Dog Licenses	\$100.00	\$45.00	\$100.00
Active	R 101-00000-33170	Other Federal Grants	\$0.00	\$0.00	\$0.00
Active	R 101-00000-33400	State Grants and Aids	\$0.00	\$0.00	\$0.00
Active	R 101-00000-33401	Local Government Aid	\$482,698.00	\$45,383.27	\$482,698.00
Active	R 101-00000-33409	Market Value Credit	\$500.00	\$0.00	\$500.00
Active	R 101-00000-33411	Spec Assess Penalty/Interest	\$0.00	\$0.00	\$0.00
Active	R 101-00000-33412	State/Fed Grants	\$0.00	\$0.00	\$0.00
Active	R 101-00000-33413	MN DOT Const & Maint Roads	\$0.00	\$0.00	\$0.00
Active	R 101-00000-33422	Other State Grants	\$0.00	\$0.00	\$0.00
Active	R 101-00000-33630	Fire Contracts	\$0.00	\$0.00	\$0.00
Active	R 101-00000-34104	Nursing Home-In Lieu of Taxes	\$25,000.00	\$55,000.00	\$55,000.00
Active	R 101-00000-34110	Transfer from Nursing Home	\$192,000.00	\$0.00	\$120,000.00
Active	R 101-00000-34720	Swimming Lesson Fees	\$0.00	\$0.00	\$1,000.00
Active	R 101-00000-34800	Snow Plow/Grade/Sweeping	\$0.00	\$0.00	\$0.00
Active	R 101-00000-34955	Miscellaneous Receipts	\$0.00	\$9,586.67	\$0.00
Active	R 101-00000-34956	Sale of Land & Property	\$0.00	\$0.00	\$0.00
Active	R 101-00000-34960	Learning Center Revenue	\$0.00	\$0.00	\$0.00
Active	R 101-00000-35101	Fines & Forfeitures	\$2,000.00	\$2,992.23	\$2,000.00
Active	R 101-00000-35104	Dog Pound Fines	\$40.00	\$20.00	\$50.00
Active	R 101-00000-36200	Interest Earnings	\$8,000.00	\$1,882.33	\$3,000.00
Active	R 101-00000-36210	General Interest	\$0.00	\$0.00	\$0.00
Active	R 101-00000-36215	4M Dividends/Interest	\$12,000.00	\$4,806.22	\$12,000.00
Active	R 101-00000-36216	4M Purchases	\$500.00	\$3,076.02	\$750.00
Active	R 101-00000-36230	Contrib & Donations-Other	\$0.00	\$0.00	\$0.00
Active	R 101-00000-36231	Donations In - Wolfpack	\$0.00	\$0.00	\$0.00
Active	R 101-00000-36233	Greenwood Connections Rent	\$0.00	\$77,000.00	\$0.00
Active	R 101-00000-36234	Refunds - Insurance	\$7,900.00	\$0.00	\$7,900.00
Active	R 101-00000-36235	Refunds & Reimbursements	\$17,821.30	\$7,412.15	\$17,821.00
Active	R 101-00000-36236	Insurance Proceeds	\$0.00	\$0.00	\$0.00
Active	R 101-00000-36237	LMC Insurance Dividends	\$4,000.00	\$0.00	\$4,000.00
Active	R 101-00000-36238	Dividends/Patronage	\$2,000.00	\$1,598.99	\$2,000.00
Active	R 101-00000-39101	Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00
Active	R 101-00000-39202	Transfer from Water Fund	\$0.00	\$0.00	\$30,000.00
Active	R 101-00000-39203	Transfer from Sewer Fund	\$0.00	\$0.00	\$15,000.00
Active	R 101-00000-39204	Transfer from Liquor Fund	\$25,000.00	\$0.00	\$75,000.00
Active	R 101-00000-39205	Transfer from Fire Equipment	\$0.00	\$0.00	\$0.00
Active	R 101-00000-39310	Bond Proceeds	\$0.00	\$0.00	\$0.00
Active	R 101-00000-39331	Capital Lease Proceeds	\$0.00	\$0.00	\$0.00
Active	R 101-00000-99000	Transfer In	\$0.00	\$0.00	\$0.00
Active	R 101-41410-33400	State Grants and Aids	\$0.00	\$0.00	\$0.00
Active	R 101-42110-33100	Federal Grants and Aids	\$0.00	\$0.00	\$0.00
Active	R 101-42110-33400	State Grants and Aids	\$30,000.00	\$804.45	\$30,000.00

Status	Account	Description	Budget 2025	Total 2025	Budget 2026
Active	R 101-42110-33416	Police Training Reimbursement	\$0.00	\$0.00	\$0.00
Active	R 101-42110-34208	Oth Pub Safety-Equip	\$0.00	\$0.00	\$0.00
Active	R 101-42110-35100	Court Fines	\$0.00	\$0.00	\$500.00
Active	R 101-42110-35105	Traffic Citations	\$500.00	\$420.00	\$500.00
Active	R 101-42110-35107	Ordinance Citation	\$500.00	\$245.00	\$500.00
Active	R 101-42110-36230	Contrib & Donations-Other	\$5,000.00	\$3,950.00	\$5,000.00
Active	R 101-42115-33421	Police - State Aid	\$0.00	\$0.00	\$0.00
Active	R 101-42115-36228	Police Forfeiture Money	\$0.00	\$0.00	\$0.00
Active	R 101-42200-33400	State Grants and Aids	\$2,500.00	\$774.40	\$25,000.00
Active	R 101-42200-33420	Ins Tax - Fire Relief St Aid	\$17,000.00	\$0.00	\$17,000.00
Active	R 101-42200-33422	Other State Grants	\$0.00	\$0.00	\$0.00
Active	R 101-42200-33440	Other St Aid - Training Reimb	\$3,000.00	\$3,750.00	\$4,000.00
Active	R 101-42200-33630	Fire Contracts	\$52,463.00	\$52,462.32	\$60,000.00
Active	R 101-42200-34206	Fire Call Charges	\$5,000.00	\$860.00	\$5,000.00
Active	R 101-42200-34208	Oth Pub Safety-Equip	\$0.00	\$0.00	\$0.00
Active	R 101-42200-34209	Other Pub Safety-Fire Contract	\$0.00	\$0.00	\$0.00
Active	R 101-42200-36200	Interest Earnings	\$0.00	\$0.00	\$0.00
Inactive	R 101-42200-36201	Refunds & Reimbursements	\$0.00	\$0.00	\$0.00
Active	R 101-42200-36230	Contrib & Donations-Other	\$3,000.00	\$0.00	\$3,000.00
Active	R 101-42200-36231	Donations In - Wolfpack	\$0.00	\$0.00	\$0.00
Active	R 101-42200-36235	Refunds & Reimbursements	\$1,000.00	\$0.00	\$1,000.00
Active	R 101-42200-70500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	R 101-42200-99000	Transfer In	\$61,000.00	\$62,649.73	\$70,000.00
Active	R 101-43100-33400	State Grants and Aids	\$25,000.00	\$0.00	\$25,000.00
Active	R 101-43100-34207	Salt/Sand Mixture Sale	\$0.00	\$580.00	\$0.00
Active	R 101-43100-34301	Street, Sidewalk and Curb Fees	\$0.00	\$0.00	\$1,000.00
Active	R 101-43100-34600	Snow Plow/Grade/Sweeping	\$1,000.00	\$1,655.00	\$2,500.00
Active	R 101-43100-34956	Sale of Land & Property	\$0.00	\$0.00	\$0.00
Active	R 101-43100-36235	Refunds & Reimbursements	\$0.00	\$1,542.89	\$0.00
Active	R 101-43100-70500	Capital Outlay	\$0.00	\$0.00	\$0.00
Active	R 101-45120-34720	Swimming Lesson Fees	\$0.00	\$0.00	\$0.00
Active	R 101-45120-36227	PLM Lake & Lane Donations	\$0.00	\$0.00	\$0.00
Active	R 101-45120-36230	Contrib & Donations-Other	\$0.00	\$0.00	\$0.00
Active	R 101-45200-33422	Other State Grants	\$0.00	\$0.00	\$0.00
Active	R 101-45200-34780	Park Fees	\$46,000.00	\$20,996.49	\$55,000.00
Active	R 101-45200-34785	Dump Station Fees	\$3,600.00	\$1,446.00	\$1,000.00
			\$1,486,183.30	\$609,900.50	\$1,587,380.00