



WILLMAR CITY COUNCIL MEETING
MONDAY, DECEMBER 8, 2025 @ 7:30 PM
RICE HOME MEDICAL BUILDING
1033 19TH AVE SW - WILLMAR, MN 56201

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Pledge of Allegiance
4. Introduction
 - A. Virtual Introduction to Public Works Director Candidate Shane Stefanick
5. Regular Business
 - A. Review the 2026 Budget
6. Adjourn



City Council Action Request

Council Meeting Date:	December 8, 2025	Agenda Item Number:	4.A.
Agenda Section:	Introduction	Originating Department:	Administration
Resolution:	No	Prepared By:	
Ordinance:	No	Presented By:	
Item:	Virtual Introduction to Public Works Director Candidate Shane Stefanick		

RECOMMENDED ACTION:

OVERVIEW:

Virtual Introduction to Public Works Director Candidate Shane Stefanick

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

None



City Council Action Request

Council Meeting Date:	December 8, 2025	Agenda Item Number:	5.A.
Agenda Section:	Regular Business	Originating Department:	Administration
Resolution:	No	Prepared By:	
Ordinance:	No	Presented By:	
Item:	Review the 2026 Budget		

RECOMMENDED ACTION:

OVERVIEW:

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. December 1, 2025 Council
2. 2026 Budget Book

WILLMAR

INC. 1901

MINNESOTA'S  **CROSSROADS**

MINNESOTA

Presented by: Tom Odens, Finance Director
Monday, December 1, 2025
City Council

OVERVIEW

Adopt the 2026 Budget

Set the Tax Levy for 2026



BUDGET CALENDAR

Council Adopts Budget Calendar
Capital Improvement Tour

Mar.-Apr.

Compile and refine 2026 budget
2026 Budget work session

July-Aug.

May-June

Council held a CIP work session
Departments began 2026 budget requests

BUDGET CALENDAR

Mayor's Proposed Budget
Certify Proposed Tax Levy to County by
September 30th

September

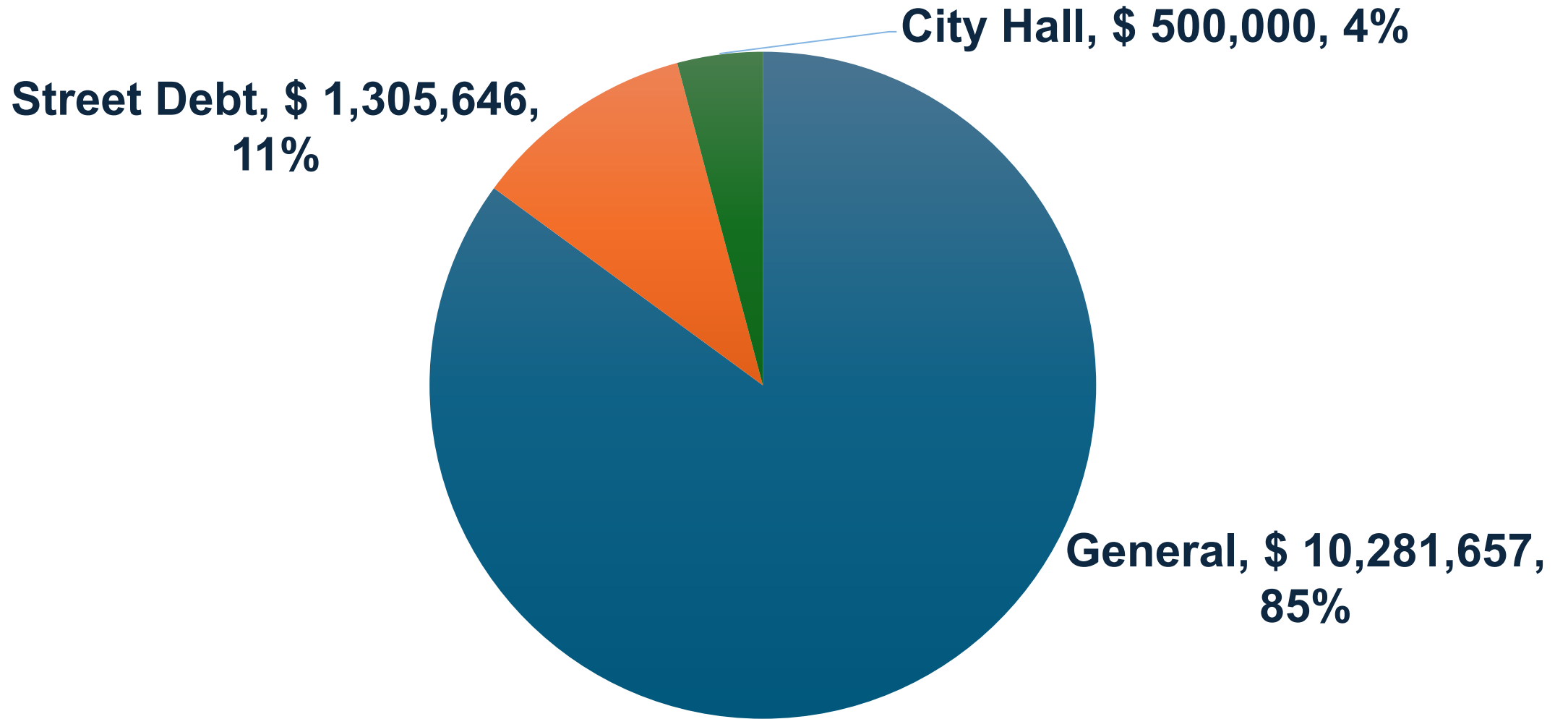
December 1st – Truth in Taxation Hearing
December 31st – Last Day to Certify Tax
Levy to County

December

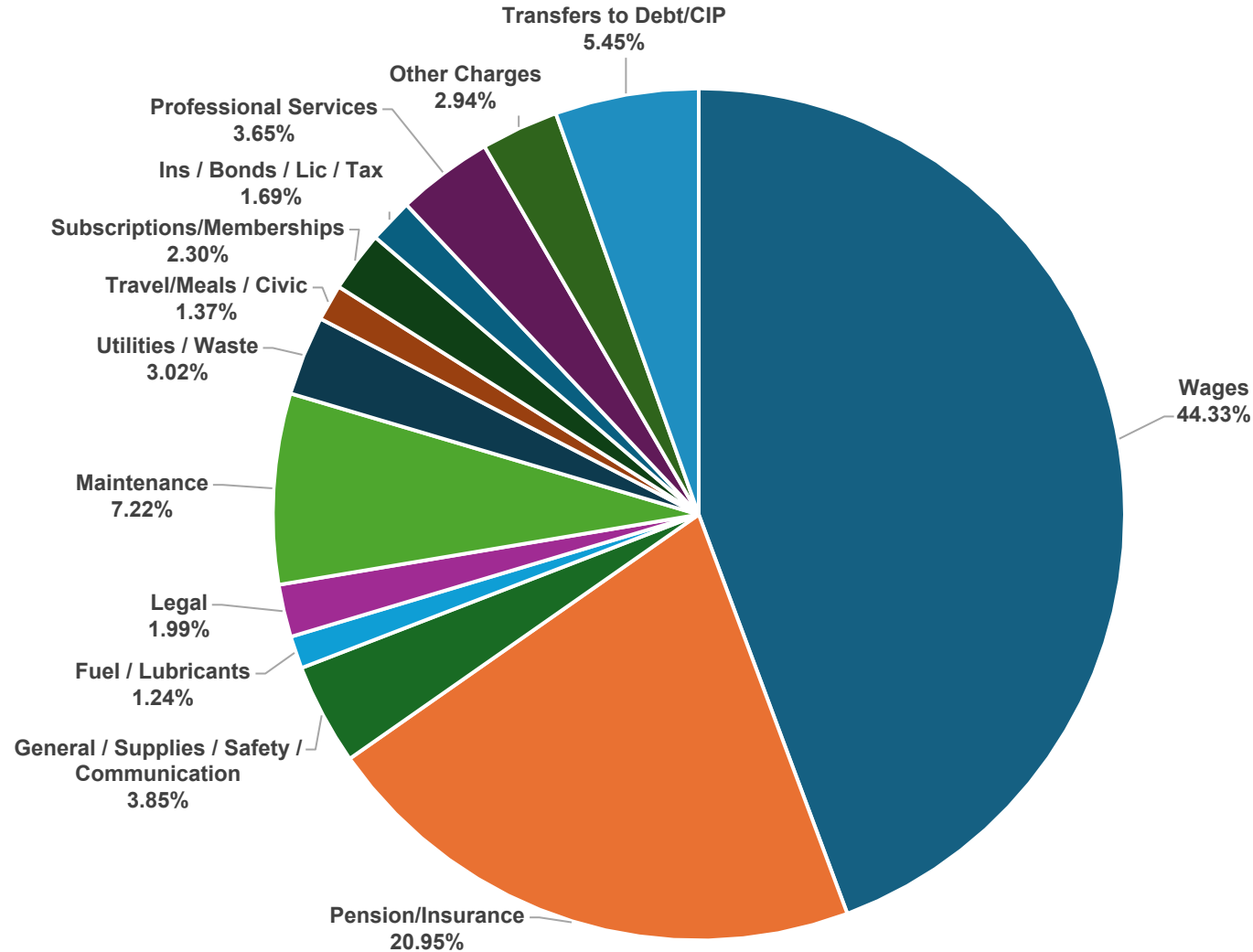
Oct.–Nov.

Council compiles Final Recommendations
Administration and departments refine
budgets

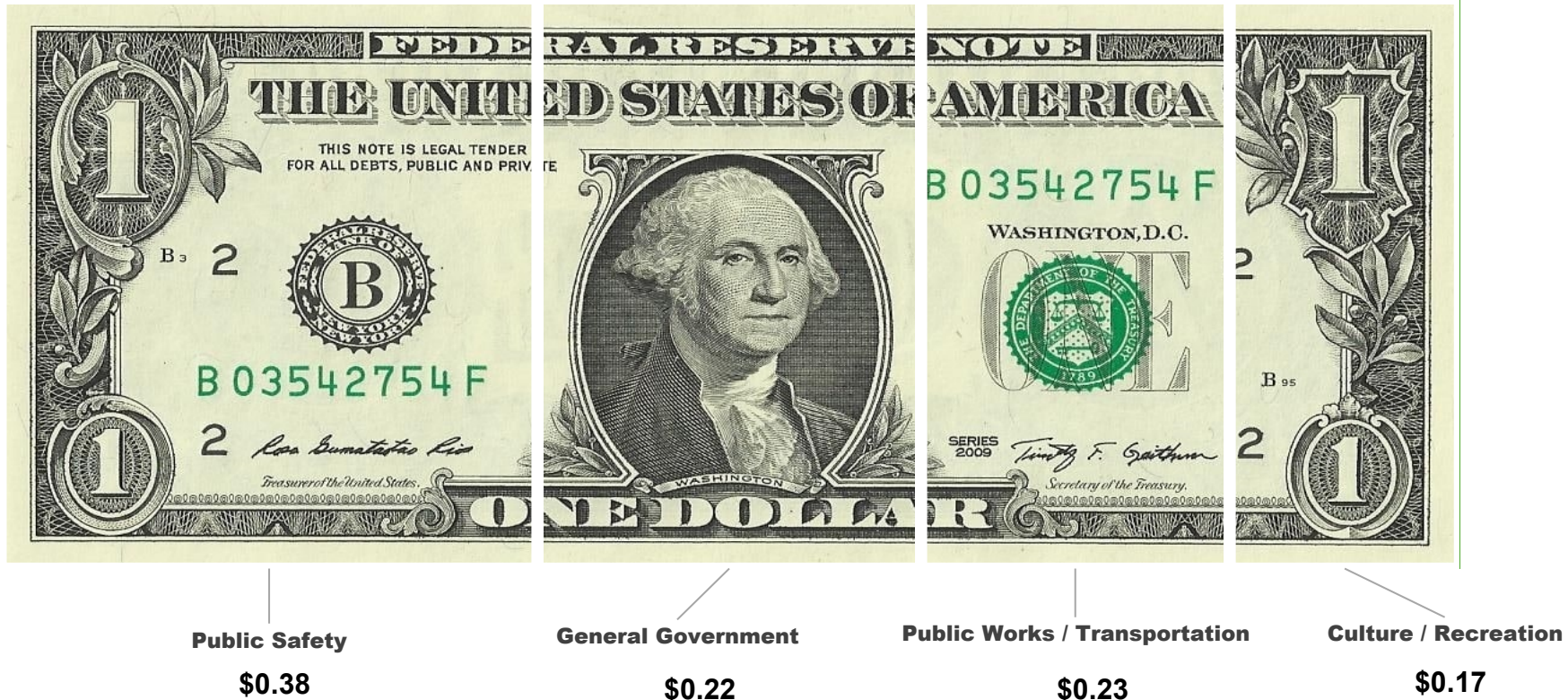
2026 TAX LEVY



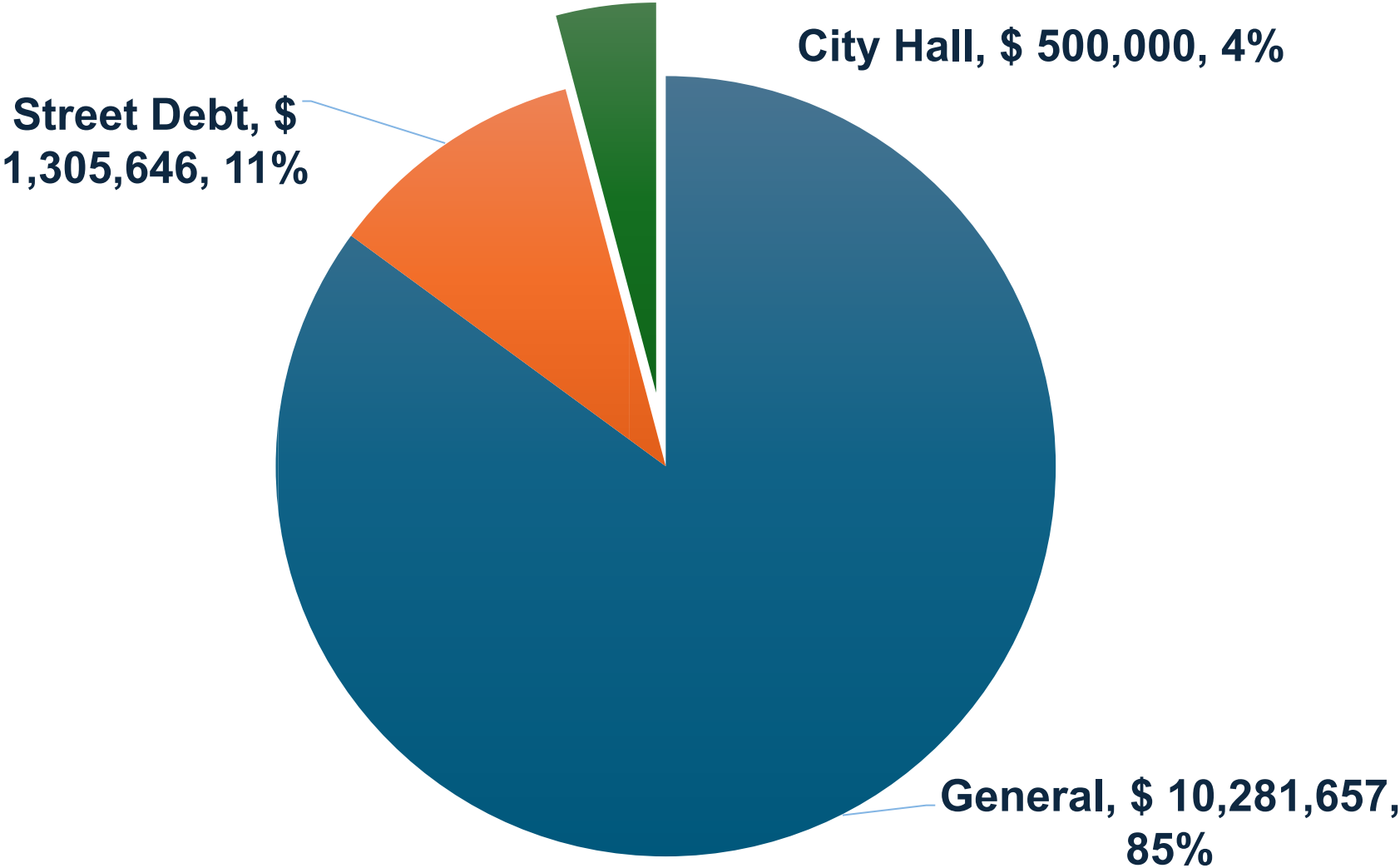
How Are General Fund Taxes Allocated?



How Are General Fund Taxes Allocated?

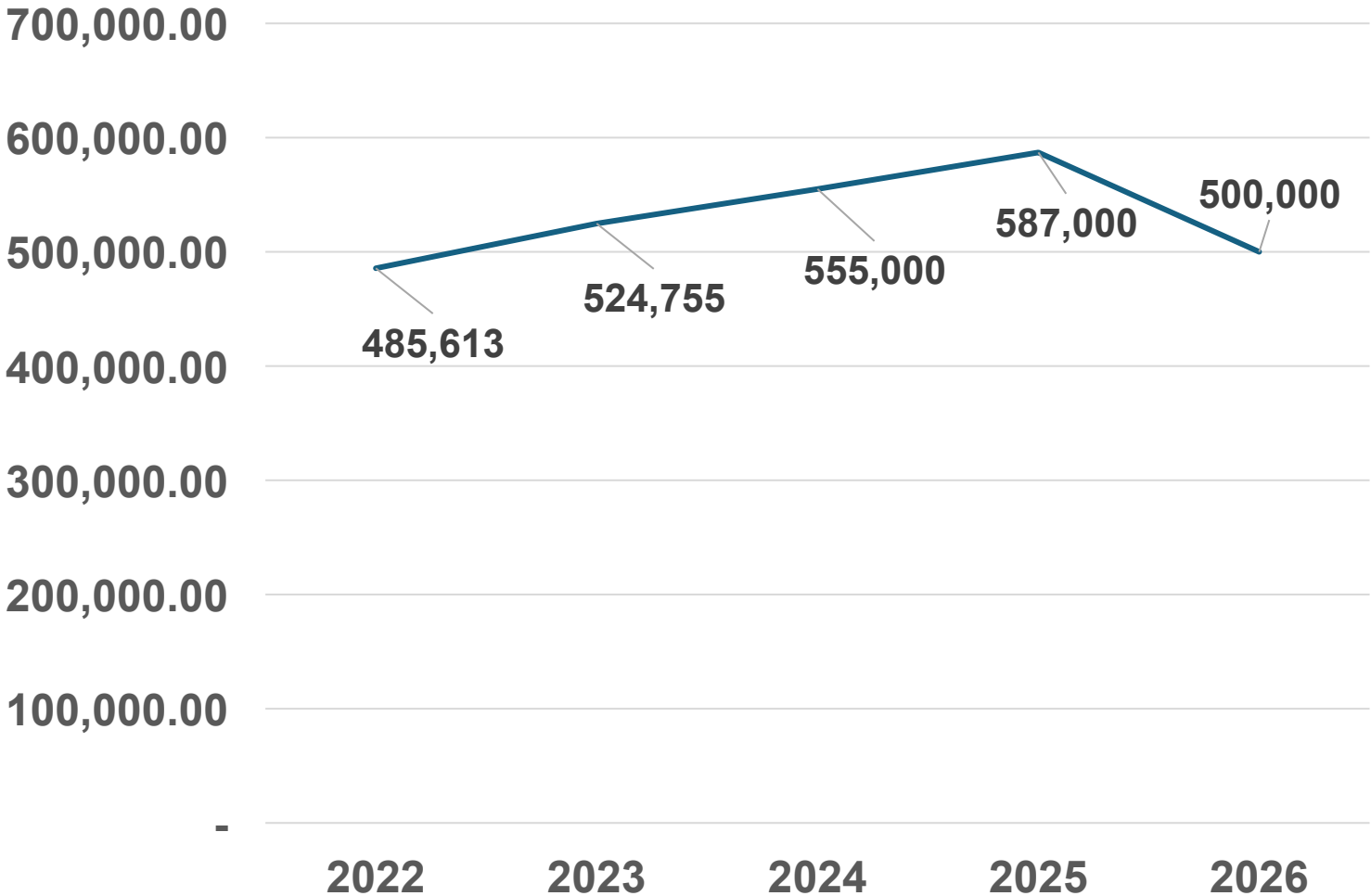


CITY HALL

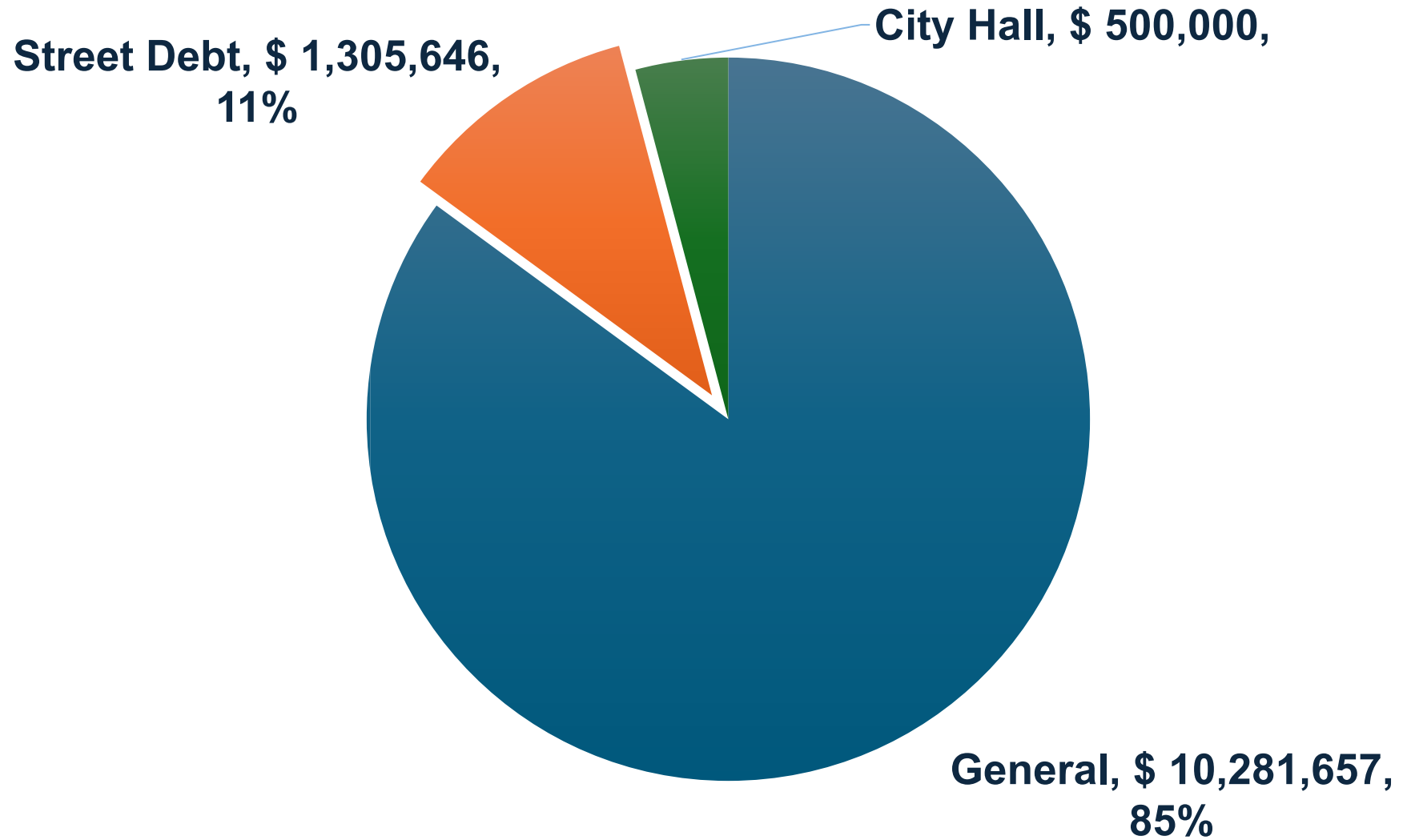


CITY HALL

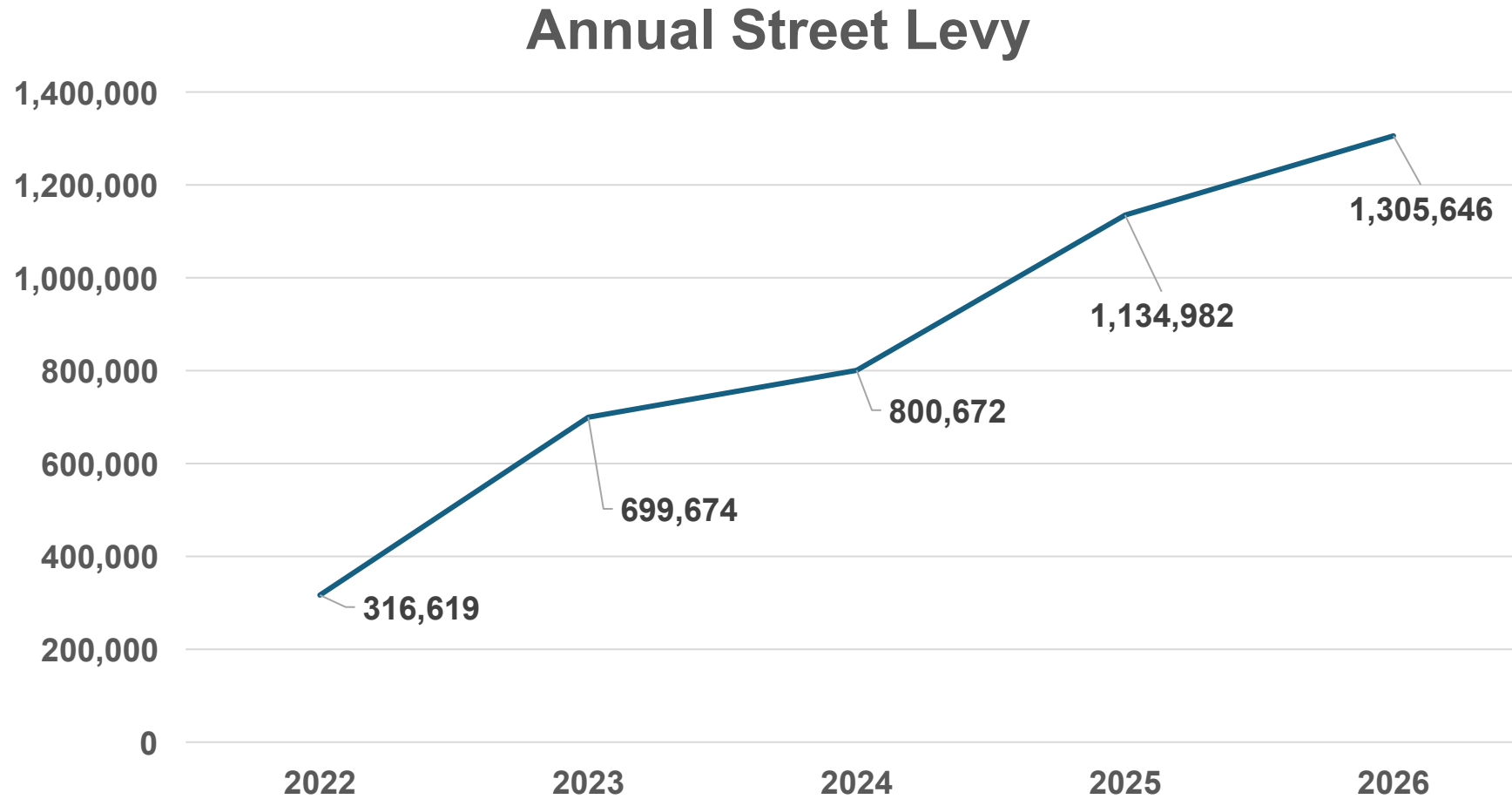
City Hall Levy 3% of the Tax Rate - Increases based off tax Capacity



DEBT – STREET IMPROVEMENTS



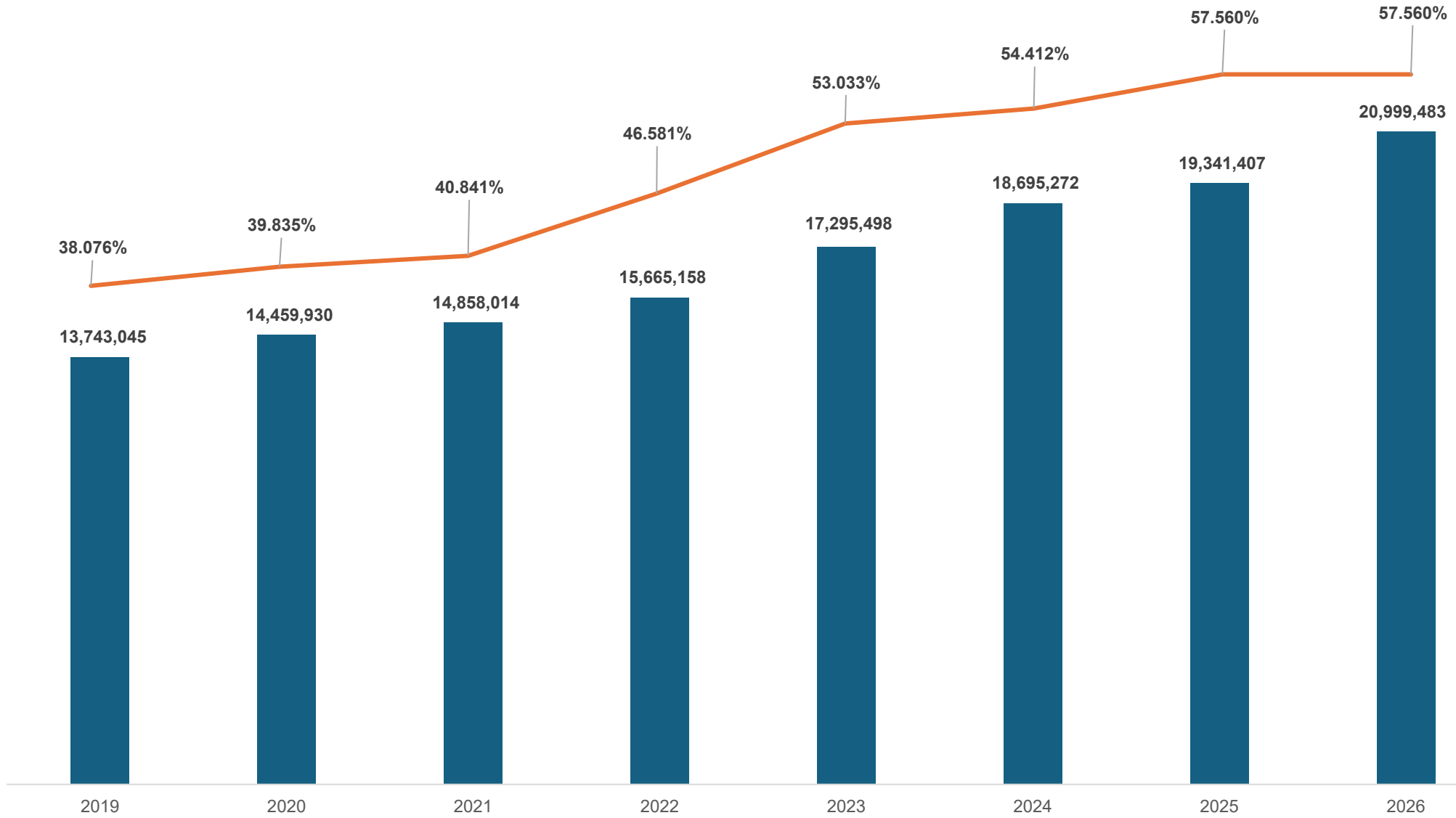
DEBT – STREET IMPROVEMENTS



DEBT – STREET IMPROVEMENTS

Debt Issue	2026 Levy
2022A	\$270,814
2023A	\$526,149
2024A	\$336,392
2025A	\$172,291
Total	\$1,305,646

Tax Capacity & Tax Rate Comparison



2026 PROPOSED BUDGET

Description	2026 Proposed Budget	2025 Actual Budget	Change
General Fund	\$10,281,657	\$9,410,932	\$870,725
Street Debt	\$1,305,646	\$1,134,982	\$170,664
City Hall Debt	\$500,000	\$587,000	\$(87,000)
Total	\$12,087,303	\$11,132,914	\$954,389
Description	2026 Proposed Tax Rate	2025 Actual Tax Rate	Change
General Fund	48.961%	48.657%	0.304%
Street Debt	6.218%	5.868%	0.350%
City Hall Debt	2.381%	3.035%	-0.654%
Total	57.560%	57.560%	0.000%

2026 RESIDENTIAL CITY TAX EXAMPLE

Residential	2025 Taxes Payable	2026 Taxes Payable (Preliminary)	2026 Taxes Payable (Presented)
Taxable Value	\$193,500	\$193,500	\$193,500
Residential Homestead <\$500k	1.00%	1.00%	1.00%
Tax Capacity	1,935	1,935	1,935
Tax Capacity Rate	57.560%	61.195%	57.560%
City Taxes Owed*	\$1,114	\$1,184	\$1,114

\$193,500 is the median home value for taxes payable 2026 7.3% is the median change in home value

** Estimate, subject to change*

WILLMAR

INC. 1901

MINNESOTA'S  CROSSROADS

MINNESOTA

Presented by: Tom Odens, Finance Director
Monday, December 1, 2025
City Council



WILLMAR

MINNESOTA

ANNUAL BUDGET 2026

ANNUAL BUDGET
OF THE
CITY OF WILLMAR, MINNESOTA
FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2026

ANNUAL BUDGET

CITY OF WILLMAR, MINNESOTA

2026

CITY COUNCIL

DOUG REESE, MAYOR

COUNCIL MEMBER JUSTIN ASK

COUNCIL MEMBER STEPHEN GARDNER

COUNCIL MEMBER TOM BUTTERFIELD

COUNCIL MEMBER THOMAS GILBERTSON

COUNCIL MEMBER VICKI DAVIS

COUNCIL MEMBER AUDREY NELSEN

COUNCIL MEMBER RICK FAGERLIE

COUNCIL MEMBER CARL SHULDES

CITY ADMINISTRATOR

LESLIE VALIANT

CITY OPERATIONS DIRECTOR

KYLE BOX

FINANCE DIRECTOR

TOM ODENS

GENERAL

FUND

2026

General Fund

The General Fund is established to account for all revenues and expenditures which are not required to be accounted for in other funds. It has more diverse sources than other funds, and includes property taxes, licenses, permits, fines and forfeits, intergovernmental revenues, service charges, rents and investment interest earnings. The fund's resources finance a wide range of functions including current operations of general government, public safety, public works and non-departmental general expenditures.

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>To Date</u> <u>13-Nov</u>	<u>2025</u> <u>Adopted</u>	<u>2026</u> <u>Proposed</u>
Revenues	20,068,685	22,501,944	14,960,455	22,104,698	23,070,504
Operating	(20,932,662)	(21,182,737)	(17,908,041)	(21,619,282)	(22,260,504)
Capital Transfers	(1,889,600)	(350,000)	(1,039,440)	(485,416)	(810,000)
Expenditures	<u>(22,822,262)</u>	<u>(21,532,737)</u>	<u>(18,947,481)</u>	<u>(22,104,698)</u>	<u>(23,070,504)</u>
Prior Adjust.					
Committed Fund Bal	<u>8,374,090</u>	<u>8,463,323</u>	<u></u>	<u>8,463,323</u>	<u></u>
Unassigned Fund Bal	(1,780,709)	(900,737)	<u></u>	(900,737)	(900,737)
Fund Balance- Dec. 31	<u>6,593,381</u>	<u>7,562,586</u>	<u>3,575,560</u>	<u>7,562,586</u>	<u>7,562,586</u>

SUMMARY OF REVENUE ACCOUNT

GENERAL FUND

	2022	2023	2024	31-Oct	2025	2026		Percentage
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>To Date</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Difference</u>	<u>Change</u>
TAXES								
CURRENT AD VALOREM	6,408,541	7,801,732	8,694,027	5,008,652	9,410,932	10,281,657	870,725	9%
DELINQUENT AD VALOREM	76,961	78,235	144,839	138,042	100,000	125,000	25,000	25%
FRANCHISE FEE	230,741	220,724	208,418	406,152	850,000	830,000	(20,000)	-2%
							-	
LICENSES AND PERMITS	691,420	535,658	610,552	448,134	507,500	415,000	(92,500)	-18%
INTERGOVERNMENTAL								
OTHER AIDS	1,114,021	1,027,504	1,148,575	1,379,733	847,279	1,129,279	282,000	33%
LOCAL GOVERNMENT AID	5,131,711	5,255,956	6,117,775	3,065,090	6,130,179	6,150,160	19,981	0%
SERVICE CHARGES	981,735	1,022,101	1,107,539	949,734	957,500	988,100	30,600	3%
FINES AND FORFEITS	92,983	98,850	111,018	70,539	100,000	100,000	-	0%
SPECIAL ASSESSMENTS	3,845	1,659	2,181	1,597	-	-	-	-
MISCELLANEOUS REVENUE	854,613	926,781	1,195,729	1,370,777	325,000	153,000	(172,000)	-53%
OTHER FINANCING SOURCES	2,494,903	3,099,485	3,167,119	1,889,372	2,876,308	2,898,308	22,000	1%
EXTRAORDINARY ITEMS	----	----	----	----	----	----	----	
TOTAL	<u>18,081,474</u>	<u>20,068,685</u>	<u>22,507,772</u>	<u>14,727,823</u>	<u>22,104,698</u>	<u>23,070,504</u>	<u>965,806</u>	4%

SUMMARY OF EXPENDITURES BY FUNCTION

GENERAL FUND

	2022	2023	2024	31-Oct	2025	2026	Difference	Percentage
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>To Date</u>	<u>Adopted</u>	<u>Proposed</u>		
GENERAL GOVERNMENT								
CITY ADMINISTRATOR	1,743,872	1,340,013	968,171	672,376	780,505	811,487	\$ 30,982	4%
MAYOR & COUNCIL	293,662	336,379	438,982	356,765	414,150	409,100	\$ (5,050)	-1%
CITY HALL	220,911	2,342,944	736,827	1,415,480	911,856	450,991	\$ (460,865)	-51%
CITY CLERK	224,556	265,907	217,035	196,925	244,293	244,372	\$ 79	0%
ELECTIONS	89,647	7,545	137,406	9,844	23,400	79,565	\$ 56,165	240%
FINANCE	489,412	622,897	498,178	475,544	558,492	626,293	\$ 67,801	12%
PLANNING & DEVELOPMENT	840,563	855,447	1,167,791	775,275	1,044,184	1,077,759	\$ 33,575	3%
LEGAL	400,066	459,230	252,086	-	-	-	\$ -	-
INFORMATION TECHNOLOGY	651,066	745,276	815,888	909,146	971,158	957,565	\$ (13,593)	-1%
HUMAN RESOURCES	185,668	182,832	215,706	159,217	239,369	220,706	\$ (18,663)	-8%
CULTURAL DIVERSITY	-	3,857	177,583	172,976	195,654	229,030	\$ 33,376	17%
TOTAL GENERAL GOV'T	<u>5,139,423</u>	<u>7,162,327</u>	<u>5,625,653</u>	<u>5,143,547</u>	<u>5,383,061</u>	<u>5,106,868</u>	\$ (276,193)	-5%
PUBLIC SAFETY								
POLICE DEPARTMENT	6,229,299	6,208,184	6,492,391	5,379,847	7,003,653	7,262,819	\$ 259,166	4%
FIRE PROTECTION	1,020,876	1,151,073	1,180,073	1,214,070	1,297,884	1,588,854	\$ 290,970	22%
TOTAL PUBLIC SAFETY	<u>7,250,175</u>	<u>7,359,257</u>	<u>7,672,464</u>	<u>6,593,917</u>	<u>8,301,537</u>	<u>8,851,673</u>	\$ 550,136	7%
PUBLIC WORKS								
PUBLIC WORKS	3,354,529	3,917,184	4,011,527	3,675,554	4,351,778	4,793,543	\$ 441,765	10%
ENGINEERING	392,331	556,005	721,886	214,560	404,000	403,000	\$ (1,000)	0%
TRANSIT	17,500	20,000	20,500	20,500	21,000	21,000	\$ -	0%
STORMWATER	66,991	98,317	134,139	83,994	88,000	99,000	\$ 11,000	13%
AIRPORT	-	-	-	-	-	12,500	\$ 12,500	100%
TOTAL PUBLIC WORKS	<u>3,831,351</u>	<u>4,591,506</u>	<u>4,888,052</u>	<u>3,994,607</u>	<u>4,864,778</u>	<u>5,329,043</u>	\$ 464,265	10%
CULTURE & RECREATION								
WRAC	127,393	130,236	129,800	124,094	149,980	152,120	\$ 2,140	1%
LIBRARY	551,903	503,205	553,712	567,091	573,018	646,669	\$ 73,651	13%
AUDITORIUM	52,431	57,900	38,856	35,305	71,268	64,518	\$ (6,750)	-9%
PARKS AND RECREATION	746,781	1,095,631	1,045,869	1,012,194	1,133,022	1,164,712	\$ 31,690	3%
CIVIC CENTER	750,258	936,397	1,021,314	819,491	1,055,942	1,182,780	\$ 126,838	12%
REC/EVENT CENTER	29,468	23,063	10,056	7,103	10,000	-	\$ (10,000)	-100%
COMMUNITY CENTER	251,989	268,740	322,309	253,098	289,065	307,633	\$ 18,568	6%
AQUATIC CENTER	275,578	214,437	230,459	192,597	273,027	264,488	\$ (8,539)	-3%
TOTAL CULTURE/RECR	<u>2,785,801</u>	<u>3,229,609</u>	<u>3,352,375</u>	<u>3,010,973</u>	<u>3,555,322</u>	<u>3,782,920</u>	\$ 227,598	6%
GRAND TOTAL	<u>19,006,750</u>	<u>22,342,699</u>	<u>21,538,544</u>	<u>18,743,045</u>	<u>22,104,698</u>	<u>23,070,504</u>	<u>965,806</u>	<u>4%</u>

2026 PROPOSED REVENUE

GENERAL FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
10171010 4000 CRTXVAL	-6,408,541.43	-7,801,732.58	-8,694,026.88	-5,008,652.09	-9,410,932.00	-10,281,657.00	9.3%
10171010 4010 DELTAX	-76,961.00	-78,234.63	-144,838.62	-138,042.26	-100,000.00	-125,000.00	25.0%
10171010 4060 FRANCHISE	-230,740.69	-220,724.11	-208,418.33	-565,231.32	-850,000.00	-830,000.00	-2.4%
TOTAL TAXES	-6,716,243.12	-8,100,691.32	-9,047,283.83	-5,711,925.67	-10,360,932.00	-11,236,657.00	8.5%
720 LICENSES AND PERMITS							
10172010 4200 LICPERMITS	-19,873.33	-38,490.50	-28,810.50	-6,603.50	-20,000.00	-10,000.00	-50.0%
10172010 4210 PLANPERMIT	-440,612.74	-290,187.93	-6,671.00	-6,631.00	-7,500.00	-6,000.00	-20.0%
10172010 4220 ROWEXPERMI	-41,000.00	-11,650.00	-11,750.00	-20,125.00	-10,000.00	-10,000.00	.0%
10172010 4230 LIQPRMITS	-51,254.17	-54,220.84	-58,403.83	-57,495.83	-55,000.00	-55,000.00	.0%
10172010 4240 LIQVIOLATI	-1,000.00	.00	.00	.00	.00	.00	.0%
10172010 4260 BLDGPERMIT	-103,561.62	-132,213.81	-456,732.72	-349,253.24	-400,000.00	-300,000.00	-25.0%
10172010 4270 NONBUSPERM	-34,468.50	-8,895.50	-48,183.00	-19,860.00	-15,000.00	-34,000.00	126.7%
TOTAL LICENSES AND PERMITS	-691,770.36	-535,658.58	-610,551.05	-459,968.57	-507,500.00	-415,000.00	-18.2%
730 INTERGOVERNMENTAL REVENUE							
10173010 4300 LGA	-5,131,711.00	-5,255,956.00	-6,117,775.00	-3,065,089.50	-6,130,179.00	-6,150,160.00	.3%
10173010 4310 FEDGRANT	-14,001.65	-1,425.50	-2,981.81	-196,050.30	.00	.00	.0%
10173010 4320 STGRANT	-398,329.26	-406,464.37	-470,935.10	-435,863.00	-377,000.00	-430,000.00	14.1%
10173010 4340 CTYGRANT	-21,290.80	-28,280.57	-14,381.09	-4,878.65	.00	.00	.0%
10173010 4400 ADMINISERV	.00	.00	.00	-73,080.79	.00	-50,000.00	.0%
10173020 4310 FEDGRANT	.00	-489.51	-1,958.04	-1,024.89	.00	.00	.0%
10173020 4320 STGRANT	.00	-142,639.00	-234,444.89	-233,617.30	.00	-220,000.00	.0%
10173020 4330 POLICE DEP	-450,225.25	-327,590.14	-417,691.37	-433,078.57	-466,000.00	-425,000.00	-8.8%
10173020 4340 CTYGRANT	.00	.00	-1,904.19	.00	.00	.00	.0%
10173020 4360 SCHOOL LIA	-225,895.19	-116,336.03	.00	.00	.00	.00	.0%
10173030 4350 KANDICTYMN	-4,279.00	-4,279.00	-4,279.00	-2,139.50	-4,279.00	-4,279.00	.0%
TOTAL INTERGOVERNMENTAL REVEN	-6,245,732.15	-6,283,460.12	-7,266,350.49	-4,444,822.50	-6,977,458.00	-7,279,439.00	4.3%
740 CHARGES FOR SERVICES							
10174010 4400 ADMINISERV	-287.41	-575.84	-180.00	-1,078.38	.00	.00	.0%
10174010 4405 ELECTFILIN	-35.00	.00	-140.00	.00	.00	-100.00	.0%
10174010 4415 LANDRENT	-27,244.11	-36,680.55	-32,595.60	-58,926.49	-21,500.00	-25,000.00	16.3%
10174020 4200 LICPERMITS	-2,740.00	-1,620.00	-1,650.00	-1,890.00	.00	-1,500.00	.0%
10174020 4400 ADMINISERV	-901.16	-707.25	.00	.00	.00	.00	.0%
10174020 4410 FIRECONTR	-57,633.14	-59,088.19	-56,556.22	-78,983.55	-42,000.00	-100,000.00	138.1%
10174020 4415 LANDRENT	.00	.00	-100.00	.00	.00	.00	.0%
10174020 4440 FALARMS	-4,000.00	-1,000.00	-8,500.00	1,500.00	-1,000.00	.00	.0%
10174020 4445 PRESNLCHRG	-195,144.91	-179,442.99	-188,070.38	-140,048.22	-150,000.00	-110,000.00	-26.7%
10174020 4450 SALEMATRL	-3,182.05	-5.00	.00	.00	.00	.00	.0%
10174020 4460 EQUIPMENT	.00	-15,705.00	.00	.00	.00	.00	.0%
10174030 4420 NUISANCE	.00	-1,242.95	1,193.49	.00	.00	.00	.0%

2026 PROPOSED REVENUE

GENERAL FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
10174030 4425 PW SERV	-6,044.64	-4,682.16	-1,459.97	-11.84	.00	.00	.0%
10174030 4445 PRESNLCHRG	-370.24	-765.36	-1,102.42	-275.44	.00	.00	.0%
10174030 4450 SALEMATRL	.00	-997.77	-1,131.69	-48.00	.00	.00	.0%
10174030 4455 FUELOILSAL	-6,189.58	-5,285.74	-5,983.33	-4,294.73	-75,000.00	-3,000.00	-96.0%
10174030 4460 EQUIPMENT	-564.00	-695.30	-234.00	-320.00	.00	.00	.0%
10174050 4445 PRESNLCHRG	-375.00	.00	.00	.00	.00	.00	.0%
10174050 4465 ADMISSION	-72,646.42	-84,116.47	-52,881.65	-59,367.62	-75,000.00	-50,000.00	-33.3%
10174050 4470 FACLTYRENT	-345,446.20	-259,329.72	-380,453.88	-272,173.32	-315,000.00	-350,000.00	11.1%
10174050 4475 VENDING	-9,212.99	-8,991.65	-9,624.58	-6,150.63	-10,000.00	-10,000.00	.0%
10174050 4480 YTHPROGRAM	-106,656.50	-170,977.42	-154,710.78	-173,406.44	-115,000.00	-160,000.00	39.1%
10174050 4485 CONCESSION	-85,558.14	-95,181.00	-103,354.70	-73,586.96	-90,000.00	-95,000.00	5.6%
10174050 4490 ADV SALES	-8,002.00	-9,002.00	-8,931.00	-4,002.00	-8,000.00	-8,000.00	.0%
10174050 4495 NONTAXGDS	-2.00	-2.00	-1,307.60	-850.00	.00	-500.00	.0%
10174050 4500 ADULT PROG	-52,427.60	-70,425.24	-80,610.74	-96,335.56	-50,000.00	-75,000.00	50.0%
10174050 4800 COMMGRANTS	.00	-3,926.90	-500.00	-6,941.00	.00	.00	.0%
10174050 4840 CNTRI/DNTN	-661.41	-1,244.00	-17,891.66	-1,889.91	-5,000.00	.00	-100.0%
10174050 4870 MISC	.00	-1,439.33	-762.94	-415.48	.00	.00	.0%
10174080 4450 SALEMATRL	-73,747.53	-8,971.04	.00	.00	.00	.00	.0%
TOTAL CHARGES FOR SERVICES	-1,059,072.03	-1,022,100.87	-1,107,539.65	-979,495.57	-957,500.00	-988,100.00	3.2%
750 FINES AND FORTFEITS							
10175010 4400 ADMINSEV	-2,084.06	-314.00	.00	.00	.00	.00	.0%
10175020 4700 FINESFORFE	-90,898.61	-98,536.21	-111,018.18	-70,538.87	-100,000.00	-100,000.00	.0%
TOTAL FINES AND FORTFEITS	-92,982.67	-98,850.21	-111,018.18	-70,538.87	-100,000.00	-100,000.00	.0%
760 SPECIAL ASSESSMENTS							
10176010 4100 URRSPASMT	-3,845.48	-1,520.81	-2,051.53	-1,465.72	.00	.00	.0%
10176010 4110 DELSPASMT	.00	-137.70	-129.37	-131.05	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-3,845.48	-1,658.51	-2,180.90	-1,596.77	.00	.00	.0%
770 MISCELLANEOUS							
10177010 4800 COMMGRANTS	-2,700.00	-1,100.00	.00	.00	.00	.00	.0%
10177020 4870 MISC	.00	.00	.00	-1,169.75	.00	.00	.0%
10177080 4450 SALEMATRL	.00	.00	-15,816.73	-5,939.28	.00	.00	.0%
10177080 4800 COMMGRANTS	.00	-133,957.33	-166,500.00	-189,000.00	-175,000.00	-43,000.00	-75.4%
10177080 4810 INTREV	-79,350.89	-140,563.50	-147,275.08	-92,202.87	-100,000.00	-100,000.00	.0%
10177080 4811 INTRSTINC	.00	.00	-219.00	.00	.00	.00	.0%
10177080 4820 INSPASS	-9,323.95	-53,396.82	-11,187.51	-8,744.18	-5,000.00	-10,000.00	100.0%
10177080 4830 SALE ASSET	-3,000.00	.00	.00	-1,009,165.13	.00	.00	.0%
10177080 4850 INSURREIMB	-78,246.08	-328,812.03	-638,237.60	-4,800.50	-25,000.00	.00	.0%
10177080 4860 REFND/REIM	-15,553.14	-47,708.71	-131,927.05	-8,592.86	-20,000.00	.00	.0%
10177080 4870 MISC	-24,241.94	-23,481.38	-20,409.06	-9,020.37	.00	.00	.0%
10177080 4880 MRKTVAL	-38,177.60	-197,761.10	-64,156.95	-42,603.20	.00	.00	.0%
10177080 4881 CAP GAINS	-21,439.39	.00	.00	.00	.00	.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

GENERAL FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
TOTAL MISCELLANEOUS	-272,032.99	-926,780.87	-1,195,728.98	-1,371,238.14	-325,000.00	-153,000.00	-52.9%
780 OTHER FINANCE SOURCES							
10178010 4990 TRANSIN	-2,999,796.04	-3,099,484.74	-3,167,118.85	-1,920,869.21	-2,876,308.00	-2,898,308.00	.8%
TOTAL OTHER FINANCE SOURCES	-2,999,796.04	-3,099,484.74	-3,167,118.85	-1,920,869.21	-2,876,308.00	-2,898,308.00	.8%
801 ADMINISTRATION							
101801 5000 SAL-REG EM	335,864.25	414,782.20	362,799.29	305,512.50	369,147.00	389,868.00	5.6%
101801 5010 OT-REG EMP	83.91	91.73	117.25	20.58	250.00	250.00	.0%
101801 5030 EMPLR-PEN	43,190.55	61,468.37	53,230.01	45,340.71	61,320.00	60,637.00	-1.1%
101801 5040 EMPLR-INSU	107,269.20	78,525.10	63,622.80	41,961.29	69,638.00	55,577.00	-20.2%
101801 5060 RETIREDEMP	.00	4,287.76	-2.74	.00	.00	.00	.0%
101801 5070 INSPASS	73,406.94	51,643.61	59,137.36	34,460.62	55,000.00	40,000.00	-27.3%
101801 5075 INSPASS	54,720.85	.00	6,821.75	8,714.30	10,000.00	10,000.00	.0%
101801 5230 ADVERTISE	1,322.65	4,618.15	3,301.54	250.00	1,500.00	1,500.00	.0%
101801 5270 POSTAGE	80.66	142.47	139.40	299.45	150.00	.00	-100.0%
101801 5280 INSDUCT	82,575.53	42,744.51	75,996.05	924.80	9,100.00	100,000.00	998.9%
101801 5320 MTCEOTHIMP	.00	.00	14,059.00	.00	.00	.00	.0%
101801 5330 PRINTPUB	73.24	984.54	842.32	746.00	150.00	1,000.00	566.7%
101801 5340 CHRGCARD	18,458.62	19,503.74	22,057.67	23,285.62	20,000.00	28,000.00	40.0%
101801 5350 UTILITIES	.00	.00	.00	3,308.35	.00	.00	.0%
101801 5370 CONFTRVL	6,907.34	9,283.45	11,444.25	9,951.61	12,500.00	17,000.00	36.0%
101801 5380 ALSGENTRVL	1,744.38	3,114.36	1,288.83	1,549.60	1,500.00	2,000.00	33.3%
101801 5390 AWARDS	2,411.17	477.06	345.09	.00	250.00	55.00	-78.0%
101801 5400 SUBSCRIPT	125.00	16,517.54	3,688.62	2,459.39	5,000.00	5,500.00	10.0%
101801 5410 INSURANCES	58,130.23	67,482.50	45,259.28	171,675.00	70,000.00	50,000.00	-28.6%
101801 5450 LICTAXES	18,888.92	9,270.94	58.00	141.50	.00	100.00	.0%
101801 5460 PROFESSION	149,269.52	200,914.64	13,719.03	12,911.53	20,000.00	35,000.00	75.0%
101801 5480 REFRIMBSTS	109,626.52	78,860.72	117,496.88	8,485.32	75,000.00	15,000.00	-80.0%
101801 5490 OTHER	226,499.14	246,752.86	106,917.03	-398.53	.00	.00	.0%
101801 5810 INTEREST	1,342.12	.00	.00	3,715.40	.00	.00	.0%
101801 5910 MRKTVALU	451,881.75	28,546.56	5,831.79	245.03	.00	.00	.0%
TOTAL ADMINISTRATION	1,743,872.49	1,340,012.81	968,170.50	675,560.07	780,505.00	811,487.00	4.0%
802 MAYOR AND COUNCIL							
101802 5020 TEMPEMP	72,350.04	119,805.04	119,405.04	99,146.43	120,000.00	120,000.00	.0%
101802 5030 EMPLR-PEN	5,892.77	9,931.35	9,738.69	8,578.39	9,800.00	10,000.00	2.0%
101802 5040 EMPLR-INSU	75.00	76.28	69.00	64.20	100.00	100.00	.0%
101802 5270 POSTAGE	115.45	39.06	259.17	120.39	250.00	.00	-100.0%
101802 5275 LEGAL	.00	.00	99,560.21	64,497.06	50,000.00	65,000.00	30.0%
101802 5330 PRINTPUB	4,736.38	2,156.19	12,101.75	9,104.34	17,000.00	14,000.00	-17.6%
101802 5370 CONFTRVL	7,302.01	13,105.50	5,449.38	8,057.58	10,000.00	13,000.00	30.0%
101802 5380 ALSGENTRVL	1,222.17	1,157.83	422.76	2,179.00	1,500.00	1,000.00	-33.3%
101802 5400 SUBSCRIPT	67,998.65	67,454.13	69,544.60	74,896.66	70,000.00	80,000.00	14.3%
101802 5420 RENTS	761.80	.00	.00	.00	.00	.00	.0%
101802 5460 PROFESSION	42,172.03	51,653.77	16,546.50	2,100.00	15,000.00	15,000.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101802 5470	CIVICPROM	89,857.36	71,000.00	104,500.00	97,901.87	119,500.00	90,000.00	-24.7%
101802 5480	REFRIMBSTS	.00	168.25	.00	.00	.00	.00	.0%
101802 5490	OTHER	1,178.44	.00	1,384.67	1,992.19	1,000.00	1,000.00	.0%
TOTAL MAYOR AND COUNCIL		293,662.10	336,547.40	438,981.77	368,638.11	414,150.00	409,100.00	-1.2%

803 CITY HALL BUILDING								
101803 5000	SAL-REG EM	59,067.40	46,129.90	48,464.49	38,337.26	50,703.00	55,930.00	10.3%
101803 5010	OT-REG EMP	320.07	408.33	288.73	30.06	250.00	250.00	.0%
101803 5020	TEMPEMP	.00	2,784.88	.00	.00	.00	.00	.0%
101803 5030	EMPLR-PEN	8,986.76	7,205.15	7,279.69	5,737.97	8,459.00	8,736.00	3.3%
101803 5040	EMPLR-INSU	30,816.88	20,239.77	12,590.23	9,753.82	13,735.00	13,232.00	-3.7%
101803 5200	GENSUPP	10,026.13	6,193.99	5,438.69	3,292.86	9,000.00	7,000.00	-22.2%
101803 5210	OFFICE SUP	15,314.53	13,742.00	8,690.40	6,498.97	30,500.00	12,000.00	-60.7%
101803 5220	SMALL TOOL	375.83	1,725.35	585.68	2,539.81	1,500.00	2,000.00	33.3%
101803 5260	MTRFUEL	219.18	262.26	273.94	69.44	750.00	500.00	-33.3%
101803 5270	POSTAGE	905.00	1,052.81	900.00	885.00	1,000.00	5,000.00	400.0%
101803 5280	INSDUCT	9,923.00	.00	-14,335.00	.00	.00	.00	.0%
101803 5290	COMM	.00	605.55	.00	.00	.00	.00	.0%
101803 5300	MAINT EQUIP	13,549.99	3,344.30	2,192.32	1,374.85	1,000.00	2,500.00	150.0%
101803 5310	MTCSTRUCT	19,081.12	20,241.70	19,099.34	8,916.81	20,000.00	20,000.00	.0%
101803 5320	MAINTSTRUC	.00	173.25	74.25	.00	.00	.00	.0%
101803 5350	UTILITIES	34,267.39	39,814.80	35,083.51	27,519.88	40,000.00	40,000.00	.0%
101803 5360	WASTEREM	3,034.94	3,999.31	2,479.06	2,067.09	3,250.00	3,250.00	.0%
101803 5370	CONFTRVL	141.04	40.94	.00	.00	500.00	.00	-100.0%
101803 5380	ALSGENTRVL	303.02	97.98	102.50	.00	250.00	.00	-100.0%
101803 5400	SUBSCRIPT	2,135.01	226.58	419.51	323.89	300.00	350.00	16.7%
101803 5410	INSURANCES	.00	10,492.70	4,036.00	5,309.00	10,500.00	5,500.00	-47.6%
101803 5420	RENTS	2,663.87	11,013.69	800.05	1,018.50	.00	1,000.00	.0%
101803 5450	LICTAXES	300.25	151.00	251.00	27,180.82	300.00	28,000.00	9233.3%
101803 5460	PROFESSION	5,161.43	62,537.35	50,319.66	35,001.92	35,000.00	48,000.00	37.1%
101803 5490	OTHER	4,318.26	68.00	.00	747.35	.00	1,000.00	.0%
101803 5610	FURNEQUIP	.00	4,407.98	425.00	950.77	.00	1,000.00	.0%
101803 5980	TRSTO CIP	.00	1,889,600.00	350,000.00	1,039,440.00	485,416.00	.00	-100.0%
101803 5999	TRSDEBTSRV	.00	196,384.75	201,368.00	199,642.00	199,443.00	195,743.00	-1.9%
TOTAL CITY HALL BUILDING		220,911.10	2,342,944.32	736,827.05	1,416,638.07	911,856.00	450,991.00	-50.5%

804 CITY CLERK								
101804 5000	SAL-REG EM	125,961.96	168,944.94	125,170.53	117,144.98	138,683.00	148,203.00	6.9%
101804 5010	OT-REG EMP	7,786.36	6,783.71	3,405.49	1,871.36	8,000.00	5,000.00	-37.5%
101804 5020	TEMPEMP	15,081.00	8,744.00	9,357.80	8,175.50	10,000.00	10,000.00	.0%
101804 5030	EMPLR-PEN	21,406.33	24,729.57	17,600.80	18,540.52	27,315.00	26,689.00	-2.3%
101804 5040	EMPLR-INSU	50,353.49	50,021.45	41,653.95	44,977.40	54,520.00	48,480.00	-11.1%
101804 5270	POSTAGE	1,287.91	1,135.42	1,136.29	1,219.55	1,750.00	.00	-100.0%
101804 5330	PRINTPUB	539.92	1,036.26	14,122.69	362.23	1,500.00	1,000.00	-33.3%
101804 5370	CONFTRVL	1,931.03	2,220.17	907.96	1,908.10	2,000.00	2,000.00	.0%
101804 5380	ALSGENTRVL	16.00	.00	915.89	455.84	250.00	500.00	100.0%
101804 5390	AWARDS	.00	204.94	253.50	.00	200.00	.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101804 5400	SUBSCRIPT	72.50	1,210.00	1,085.00	2,079.83	75.00	2,500.00	3233.3%
101804 5490	OTHER	120.00	876.22	1,424.90	360.08	.00	.00	.0%
TOTAL CITY CLERK		224,556.50	265,906.68	217,034.80	197,095.39	244,293.00	244,372.00	.0%
805 ELECTIONS								
101805 5000	SAL-REG EM	13,704.20	631.19	21,718.07	.00	.00	.00	.0%
101805 5010	OT-REG EMP	254.52	.00	90.87	.00	.00	.00	.0%
101805 5020	TEMPEMP	48,790.92	.00	89,441.00	.00	15,000.00	60,000.00	300.0%
101805 5030	EMPLR-PEN	2,064.45	92.16	3,692.28	.00	.00	4,590.00	.0%
101805 5040	EMPLR-INSU	5,439.05	562.22	8,964.85	178.86	.00	275.00	.0%
101805 5200	GENSUPP	2,027.30	.00	123.76	.00	.00	500.00	.0%
101805 5210	OFFICE SUP	270.30	.00	.00	.00	.00	.00	.0%
101805 5270	POSTAGE	529.58	13.20	1,340.41	.00	.00	1,000.00	.0%
101805 5300	MAINTEQUIP	14,110.96	5,045.00	9,745.00	9,725.00	7,000.00	12,000.00	71.4%
101805 5330	PRINTPUB	426.92	140.00	1,650.73	.00	150.00	700.00	366.7%
101805 5370	CONFTRVL	199.80	.00	9.38	.00	.00	.00	.0%
101805 5380	ALSGENTRVL	.00	.00	.00	.00	.00	250.00	.0%
101805 5420	RENTS	435.00	.00	345.00	.00	.00	250.00	.0%
101805 5460	PROFESSION	1,393.75	1,061.45	42.00	.00	1,250.00	.00	.0%
101805 5490	OTHER	.00	.00	242.78	.00	.00	.00	.0%
TOTAL ELECTIONS		89,646.75	7,545.22	137,406.13	9,903.86	23,400.00	79,565.00	240.0%
806 FINANCE								
101806 5000	SAL-REG EM	280,645.20	353,929.22	319,225.65	305,473.13	350,393.00	383,428.00	9.4%
101806 5010	OT-REG EMP	514.54	102.56	1,543.67	9.64	3,000.00	2,000.00	-33.3%
101806 5030	EMPLR-PEN	42,384.41	47,758.62	47,833.85	45,239.65	58,664.00	59,907.00	2.1%
101806 5040	EMPLR-INSU	102,329.25	83,865.28	83,559.36	77,083.03	93,015.00	90,958.00	-2.2%
101806 5270	POSTAGE	3,125.03	3,358.56	3,043.49	3,012.06	3,000.00	.00	-100.0%
101806 5340	CHRGCARD	.00	1,708.21	.00	.00	.00	.00	.0%
101806 5370	CONFTRVL	.00	912.22	2,194.86	3,659.52	4,500.00	8,000.00	77.8%
101806 5390	AWARDS	.00	254.99	.00	.00	.00	.00	.0%
101806 5400	SUBSCRIPT	2,633.17	242.95	836.67	932.50	920.00	27,000.00	2834.8%
101806 5460	PROFESSION	57,780.00	128,475.84	39,146.00	40,755.00	45,000.00	55,000.00	22.2%
101806 5480	REFRIMBSTS	.00	6.50	15.66	.00	.00	.00	.0%
101806 5490	OTHER	.00	2,281.52	779.11	.00	.00	.00	.0%
TOTAL FINANCE		489,411.60	622,896.47	498,178.32	476,164.53	558,492.00	626,293.00	12.1%
807 PLANNING & DEVELOPMENT								
101807 5000	SAL-REG EM	433,036.52	480,027.35	535,209.69	436,815.01	573,809.00	599,472.00	4.5%
101807 5010	OT-REG EMP	4,333.56	1,831.20	1,208.52	1,687.76	6,000.00	2,000.00	-66.7%
101807 5020	TEMPEMP	5,340.00	2,899.59	.00	.00	15,000.00	15,000.00	.0%
101807 5030	EMPLR-PEN	64,630.34	69,011.48	79,927.18	64,778.77	99,111.00	96,134.00	-3.0%
101807 5040	EMPLR-INSU	130,235.57	133,871.38	134,285.57	94,232.92	143,614.00	149,603.00	4.2%
101807 5080	EMEEAPRARE	.00	.00	.00	212.49	.00	.00	.0%
101807 5200	GENSUPP	.00	147.00	330.14	741.77	700.00	1,200.00	71.4%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101807 5220	SMALL TOOL	166.48	636.95	39.76	.00	500.00	.00	.0%
101807 5230	ADVERTISE	31,099.31	2,575.68	346.04	178.42	2,000.00	2,000.00	.0%
101807 5260	MTRFUEL	4,139.00	3,913.54	2,984.84	2,543.49	2,000.00	3,000.00	50.0%
101807 5270	POSTAGE	1,736.93	3,601.04	1,483.37	1,006.26	1,000.00	1,000.00	.0%
101807 5275	LEGAL	.00	.00	34,170.90	19,262.50	80,000.00	45,000.00	-43.8%
101807 5300	MAINT EQUIP	2,014.47	230.66	909.55	138.32	1,500.00	1,500.00	.0%
101807 5330	PRINTPUB	2,035.66	2,578.24	2,233.56	1,394.48	2,500.00	2,500.00	.0%
101807 5370	CONFTRVL	10,589.62	13,453.66	6,480.38	4,273.96	15,000.00	10,000.00	-33.3%
101807 5380	ALSGENTRVL	416.62	667.28	791.58	1,357.47	1,200.00	1,200.00	.0%
101807 5390	AWARDS	.00	.00	53.50	.00	250.00	.00	.0%
101807 5400	SUBSCRIPT	1,023.83	28,884.95	5,019.48	459.00	5,000.00	3,000.00	-40.0%
101807 5410	INSURANCES	8,975.00	9,973.00	10,534.00	12,467.00	.00	.00	.0%
101807 5450	LICTAXES	22,687.89	1,889.67	.00	.00	.00	150.00	.0%
101807 5460	PROFESSION	5,523.49	25,691.61	248,570.66	91,442.73	95,000.00	105,000.00	10.5%
101807 5480	REFRIMBSTS	.00	.00	887.54	950.37	.00	.00	.0%
101807 5490	OTHER	1,078.80	27,917.69	22,067.96	16,970.23	.00	15,000.00	.0%
101807 5500	SAFETY PRO	.00	95.36	186.99	.00	.00	.00	.0%
101807 5830	TAX ABATEM	.00	13,050.00	47,569.82	26,666.27	.00	25,000.00	.0%
101807 5990	TRSTOFNDS	111,500.00	32,500.00	32,500.00	.00	.00	.00	.0%
TOTAL PLANNING & DEVELOPMENT		840,563.09	855,447.33	1,167,791.03	777,579.22	1,044,184.00	1,077,759.00	3.2%
808 LEGAL								
101808 5460	PROFESSION	400,065.84	452,582.57	252,086.24	.00	.00	.00	.0%
101808 5490	OTHER	.00	6,647.50	.00	.00	.00	.00	.0%
TOTAL LEGAL		400,065.84	459,230.07	252,086.24	.00	.00	.00	.0%
809 INFORMATION TECH								
101809 5000	SAL-REG EM	187,224.55	212,370.55	225,901.01	199,455.16	234,841.00	248,404.00	5.8%
101809 5010	OT-REG EMP	158.52	525.89	393.37	304.04	2,000.00	1,000.00	-50.0%
101809 5030	EMPLR-PEN	28,010.40	31,975.34	33,424.51	29,375.01	39,440.00	38,843.00	-1.5%
101809 5040	EMPLR-INSU	49,907.50	62,177.05	62,287.05	54,205.42	65,677.00	72,013.00	9.6%
101809 5200	GENSUPP	2,124.82	2,697.58	1,000.00	5,000.00	5,000.00	500.00	-90.0%
101809 5220	SMALL TOOL	45,081.07	74,996.68	74,988.85	74,199.88	75,000.00	66,000.00	-12.0%
101809 5270	POSTAGE	3.75	209.23	108.02	62.73	100.00	100.00	.0%
101809 5290	COMM	89,455.80	82,467.75	130,600.18	115,094.35	136,000.00	134,500.00	-1.1%
101809 5300	MAINT EQUIP	31,370.68	38,832.78	23,073.99	15,366.00	15,000.00	9,000.00	-40.0%
101809 5310	MAINTSTRUC	2,718.22	6,244.33	8,005.96	9,515.43	16,000.00	42,500.00	165.6%
101809 5370	CONFTRVL	5,511.50	4,023.26	4,253.50	2,018.18	6,000.00	3,500.00	-41.7%
101809 5380	ALSGENTRVL	84.72	.00	.00	.00	.00	.00	.0%
101809 5390	AWARDS	154.51	.00	53.50	.00	.00	205.00	.0%
101809 5400	SUBSCRIPT	151,179.21	170,651.61	162,123.05	257,924.26	277,100.00	237,500.00	-14.3%
101809 5410	INSURANCES	868.00	1,012.00	6,627.00	6,093.00	.00	.00	.0%
101809 5420	RENTS	.00	.00	10,566.75	16,805.61	18,000.00	23,000.00	27.8%
101809 5450	LICTAXES	56,849.19	44,705.43	68,122.91	72,028.89	76,000.00	78,000.00	2.6%
101809 5460	PROFESSION	-2,279.67	9,694.98	4,090.73	45,162.30	5,000.00	2,500.00	-50.0%
101809 5480	REFRIMBSTS	.00	13.01	.00	.00	.00	.00	.0%
101809 5490	OTHER	2,643.64	2,678.86	267.42	908.51	.00	.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
TOTAL INFORMATION TECH		651,066.41	745,276.33	815,887.80	903,518.77	971,158.00	957,565.00	-1.4%
810	HUMAN RESOURCES							
101810	5000 SAL-REG EM	99,768.08	120,040.07	121,459.10	91,401.74	119,614.00	118,233.00	-1.2%
101810	5020 TEMPEMP	20,647.81	14,795.84	34,061.61	17,653.60	37,000.00	25,000.00	-32.4%
101810	5030 EMPLR-PEN	17,703.35	21,579.12	22,447.93	15,046.88	24,858.00	22,167.00	-10.8%
101810	5040 EMPLR-INSU	12,717.76	12,369.97	24,549.30	20,461.22	27,747.00	30,656.00	10.5%
101810	5210 OFFICE SUP	64.70	819.51	.00	136.00	.00	150.00	.0%
101810	5270 POSTAGE	40.98	39.58	141.91	118.80	150.00	.00	-100.0%
101810	5300 MAINT EQUIP	2,686.25	.00	.00	.00	.00	.00	.0%
101810	5330 PRINT PUB	9.41	.00	.00	35.44	.00	.00	.0%
101810	5370 CONFTRVL	20.00	1,621.00	1,065.05	1,450.30	2,500.00	2,500.00	.0%
101810	5380 ALSGENTRVL	112.07	100.45	128.64	809.55	1,000.00	1,000.00	.0%
101810	5390 AWARDS	1,069.08	.00	.00	1,354.80	.00	.00	.0%
101810	5400 SUBSCRIPT	11,562.03	429.07	175.00	225.00	500.00	500.00	.0%
101810	5460 PROFESSION	19,172.68	11,030.68	11,677.80	10,255.39	25,000.00	20,000.00	-20.0%
101810	5480 REFRIMBSTS	.00	6.51	.00	.00	.00	.00	.0%
101810	5490 OTHER	94.00	.00	.00	1,074.79	1,000.00	500.00	-50.0%
TOTAL HUMAN RESOURCES		185,668.20	182,831.80	215,706.34	160,023.51	239,369.00	220,706.00	-7.8%
811	CULTURAL DIVERSITY							
101811	5000 SAL-REG EM	.00	.00	127,812.64	107,795.52	126,922.00	132,004.00	4.0%
101811	5030 EMPLR-PEN	.00	.00	19,078.73	16,031.91	21,069.00	20,520.00	-2.6%
101811	5040 EMPLR-INSU	.00	.00	27,097.29	22,946.85	27,663.00	24,806.00	-10.3%
101811	5200 GENSUPP	.00	.00	957.92	14,477.66	1,000.00	.00	.0%
101811	5370 CONFTRVL	.00	1,100.51	1,386.68	1,320.63	3,000.00	1,500.00	-50.0%
101811	5380 ALSGENTRVL	.00	.00	.00	1,897.30	1,000.00	1,000.00	.0%
101811	5390 AWARDS	.00	.00	.00	250.00	.00	.00	.0%
101811	5400 SUBSCRIPT	.00	.00	.00	1,200.00	5,000.00	1,200.00	-76.0%
101811	5460 PROFESSION	.00	2,756.04	1,000.00	500.00	.00	5,000.00	.0%
101811	5470 CIVICPROM	.00	.00	.00	6,194.86	10,000.00	43,000.00	330.0%
101811	5480 REFRIMBSTS	.00	.00	250.00	.00	.00	.00	.0%
TOTAL CULTURAL DIVERSITY		.00	3,856.55	177,583.26	172,614.73	195,654.00	229,030.00	17.1%
820	POLICE DEPARTMENT							
101820	5000 SAL-REG EM	3,107,390.79	3,364,182.65	3,456,094.11	2,791,707.83	3,639,912.00	3,644,235.00	.1%
101820	5010 OT-REG EMP	230,382.85	194,559.53	225,205.13	137,303.17	222,000.00	228,600.00	3.0%
101820	5020 TEMPEMP	124,880.42	37,181.87	160,461.07	86,616.50	139,000.00	115,000.00	-17.3%
101820	5030 EMPLR-PEN	621,972.09	636,780.30	664,163.55	552,338.71	763,636.00	768,625.00	.7%
101820	5040 EMPLR-INSU	1,181,430.07	1,074,380.92	1,084,001.01	914,351.29	1,246,205.00	1,217,887.00	-2.3%
101820	5200 GENSUPP	30,582.56	30,458.56	70,716.79	21,085.00	24,000.00	24,000.00	.0%
101820	5210 OFFICE SUP	5,039.70	3,221.34	1,590.85	1,572.49	5,000.00	4,000.00	-20.0%
101820	5220 SMALL TOOL	48,866.59	89,671.19	53,850.66	29,862.60	61,000.00	51,000.00	-16.4%
101820	5230 ADVERTISE	1,110.00	2,375.88	675.00	445.51	1,000.00	1,000.00	.0%
101820	5260 MTRFUEL	105,699.46	89,872.33	80,410.31	67,844.16	95,000.00	95,000.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101820 5270	POSTAGE	2,236.41	1,475.29	2,921.60	992.24	2,200.00	2,000.00	-9.1%
101820 5275	LEGAL	.00	217.00	20,676.12	247,212.43	250,000.00	350,000.00	40.0%
101820 5290	COMM	489.70	621.16	632.35	494.58	5,000.00	5,000.00	.0%
101820 5300	MAINTEQUIP	45,136.47	57,925.01	104,362.23	63,616.84	50,000.00	50,000.00	.0%
101820 5310	MAINTSTRUC	294,687.79	163,383.95	.00	236,708.31	171,200.00	170,000.00	-.7%
101820 5320	MAINTOTHIM	.00	.00	11,975.04	-11.09	.00	.00	.0%
101820 5330	PRINTPUB	.00	.00	320.00	1,497.00	1,000.00	1,000.00	.0%
101820 5360	WASTEREM	362.10	280.00	786.00	51.45	4,500.00	2,500.00	-44.4%
101820 5370	CONFTRVL	52,127.27	52,867.97	30,025.22	32,518.02	42,000.00	42,000.00	.0%
101820 5380	ALSGENTRVL	22,531.92	23,534.43	9,385.70	4,500.03	28,000.00	15,000.00	-46.4%
101820 5390	AWARDS	361.95	5,538.73	2,145.50	.00	3,000.00	472.00	-84.3%
101820 5400	SUBSCRIPT	22,791.72	51,810.03	69,280.96	87,639.07	40,000.00	70,000.00	75.0%
101820 5410	INSURANCES	72,086.00	88,862.00	137,630.00	82,146.00	90,000.00	90,000.00	.0%
101820 5420	RENTS	6,536.38	18,737.94	164,804.75	.00	7,000.00	.00	-100.0%
101820 5450	LICTAXES	10,391.16	6,464.72	9,259.76	921.94	12,000.00	7,500.00	-37.5%
101820 5460	PROFESSION	35,008.95	26,253.89	46,166.81	28,111.91	38,000.00	45,000.00	18.4%
101820 5480	REFRIMBSTS	.00	125,333.81	1,913.09	888.82	.00	.00	.0%
101820 5490	OTHER	207,197.00	52,327.70	50,940.21	53,279.00	53,000.00	53,000.00	.0%
101820 5500	SAFETY PRO	.00	7,438.89	31,996.82	10,335.38	10,000.00	10,000.00	.0%
101820 5620	MACHINEAUT	.00	2,426.94	.00	.00	.00	.00	.0%
101820 5980	TRSTO CIP	.00	.00	.00	.00	.00	200,000.00	.0%
TOTAL POLICE DEPARTMENT		6,229,299.35	6,208,184.03	6,492,390.64	5,454,029.19	7,003,653.00	7,262,819.00	3.7%
821 FIRE DEPARTMENT								
101821 5000	SAL-REG EM	297,430.28	315,965.58	339,266.88	300,775.92	357,269.00	378,271.00	5.9%
101821 5010	OT-REG EMP	9.89	1,214.29	372.54	547.10	1,000.00	1,000.00	.0%
101821 5020	TEMPEMP	180,981.87	254,508.40	260,678.36	202,930.51	265,000.00	278,250.00	5.0%
101821 5030	EMPLR-PEN	52,515.94	56,240.72	59,994.17	50,784.56	65,638.00	249,281.00	279.8%
101821 5040	EMPLR-INSU	293,820.01	302,883.77	318,254.91	318,833.94	163,463.00	151,573.00	-7.3%
101821 5080	EMEEAPRARE	.00	634.21	30,306.52	36,202.37	40,000.00	37,000.00	-7.5%
101821 5200	GENSUPP	4,507.99	3,886.89	6,619.36	5,924.53	7,000.00	7,000.00	.0%
101821 5210	OFFICE SUP	728.60	1,496.44	723.37	901.91	750.00	750.00	.0%
101821 5220	SMALL TOOL	22,383.29	19,709.39	16,504.98	22,423.95	28,000.00	28,000.00	.0%
101821 5230	ADVERTISE	.00	.00	.00	.00	500.00	.00	-100.0%
101821 5260	MTRFUEL	15,134.18	11,278.76	8,345.69	7,597.11	12,000.00	10,000.00	-16.7%
101821 5270	POSTAGE	241.05	133.20	167.45	292.05	250.00	400.00	60.0%
101821 5290	COMM	230.50	535.14	508.60	35.00	800.00	.00	-100.0%
101821 5300	MAINTEQUIP	23,132.76	9,897.68	18,667.79	34,461.75	23,000.00	27,500.00	19.6%
101821 5310	MAINTSTRUC	12,802.40	8,315.88	18,900.13	6,887.62	27,000.00	27,000.00	.0%
101821 5320	MAINTOTHIM	.00	1,098.78	286.00	809.45	1,550.00	1,500.00	-3.2%
101821 5330	PRINTPUB	95.10	154.20	139.00	189.00	400.00	.00	-100.0%
101821 5350	UTILITIES	17,479.07	17,774.10	15,376.87	14,255.38	21,000.00	21,000.00	.0%
101821 5360	WASTEREM	687.73	532.28	805.00	579.70	1,500.00	1,000.00	-33.3%
101821 5370	CONFTRVL	22,508.59	41,285.50	28,569.43	21,733.29	40,000.00	37,500.00	-6.3%
101821 5380	ALSGENTRVL	28,374.81	30,293.99	659.73	212.83	1,000.00	500.00	-50.0%
101821 5390	AWARDS	761.29	865.63	521.00	701.16	2,500.00	2,000.00	-20.0%
101821 5400	SUBSCRIPT	5,198.64	4,796.23	4,513.74	2,629.49	7,500.00	6,000.00	-20.0%
101821 5410	INSURANCES	5,922.00	6,444.00	6,880.17	7,817.99	7,500.00	8,000.00	6.7%
101821 5420	RENTS	1,975.76	730.29	687.02	630.85	750.00	800.00	6.7%

2026 PROPOSED EXPENDITURES

GENERAL FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101821 5450 LICTAXES	354.75	221.00	291.00	573.00	400.00	400.00	.0%
101821 5460 PROFESSION	19,039.63	28,186.49	28,477.32	29,171.93	33,500.00	35,000.00	4.5%
101821 5490 OTHER	.00	.00	100.00	.00	500.00	.00	.0%
101821 5500 SAFETYPROG	8,666.30	10,604.49	9,802.77	11,428.55	11,000.00	12,000.00	9.1%
101821 5520 CIVELDEF	5,894.00	6,504.89	3,653.57	843.64	7,500.00	8,000.00	6.7%
101821 5980 TRSTO CIP	.00	.00	.00	.00	.00	90,500.00	.0%
101821 5990 TRSTOFNDS	.00	14,881.17	.00	.00	.00	.00	.0%
101821 5999 TRSDEBTSRV	.00	.00	.00	169,614.00	169,614.00	168,629.00	-.6%
TOTAL FIRE DEPARTMENT	1,020,876.43	1,151,073.39	1,180,073.37	1,249,788.58	1,297,884.00	1,588,854.00	22.4%
830 PUBLIC WORKS							
101830 5000 SAL-REG EM	1,426,178.89	1,638,956.12	1,768,955.65	1,719,334.96	1,799,021.00	1,853,290.00	3.0%
101830 5010 OT-REG EMP	43,310.79	12,227.71	8,766.97	15,202.21	65,000.00	45,000.00	-30.8%
101830 5020 TEMPEMP	68,152.88	55,895.75	69,517.83	55,032.14	68,250.00	68,250.00	.0%
101830 5030 EMPLR-PEN	224,685.27	240,940.51	268,582.49	232,980.13	319,668.00	302,876.00	-5.3%
101830 5040 EMPLR-INSU	668,090.89	615,025.50	657,504.47	532,655.82	684,047.00	722,756.00	5.7%
101830 5080 EMEEAPRARE	.00	.00	.00	3,079.77	.00	11,000.00	.0%
101830 5200 GENSUPP	148,113.57	173,083.88	170,840.93	166,270.15	130,000.00	133,250.00	2.5%
101830 5210 OFFICE SUP	-1.26	276.88	809.59	370.67	.00	.00	.0%
101830 5220 SMALL TOOL	26,610.11	16,834.41	14,767.33	16,771.20	25,000.00	25,000.00	.0%
101830 5230 ADVERTISE	1,029.82	6,238.41	1,090.54	900.17	2,000.00	2,000.00	.0%
101830 5260 MTRFUEL	180,662.99	152,559.59	101,659.62	86,367.53	180,000.00	170,000.00	-5.6%
101830 5270 POSTAGE	951.40	532.67	603.99	1,243.30	1,000.00	1,000.00	.0%
101830 5290 COMM	.00	1,100.00	.00	.00	.00	.00	.0%
101830 5300 MAINT EQUIP	121,946.70	149,271.21	107,810.28	135,485.00	154,350.00	154,350.00	.0%
101830 5310 MAINTSTRUC	23,060.27	33,193.28	33,170.20	42,160.48	36,750.00	37,668.00	2.5%
101830 5320 MAINTOTHIM	192,149.61	568,551.27	573,418.96	399,252.76	548,625.00	550,000.00	.3%
101830 5330 PRINTPUB	.00	.00	2,409.64	.00	.00	.00	.0%
101830 5350 UTILITIES	110,759.69	136,471.22	114,647.26	98,236.07	126,000.00	129,150.00	2.5%
101830 5360 WASTEREM	44,671.67	24,872.73	15,924.15	20,650.21	38,850.00	30,850.00	-20.6%
101830 5370 CONFTRVL	5,280.56	10,880.92	7,142.00	12,238.94	10,000.00	10,000.00	.0%
101830 5380 ALSGENTRVL	7,483.11	8,596.62	12,515.85	14,266.39	14,175.00	500.00	-96.5%
101830 5390 AWARDS	.00	111.90	617.50	515.90	500.00	109.00	-78.2%
101830 5400 SUBSCRIPT	3,290.87	3,895.48	4,478.90	4,352.55	5,000.00	5,000.00	.0%
101830 5410 INSURANCES	28,836.67	33,517.00	35,264.00	40,249.00	37,500.00	38,438.00	2.5%
101830 5420 RENTS	14,948.81	17,129.08	21,868.49	4,058.69	4,000.00	5,000.00	25.0%
101830 5450 LICTAXES	7,510.92	6,948.48	6,920.87	6,104.87	11,500.00	9,000.00	-21.7%
101830 5460 PROFESSION	.00	2,886.01	6,363.50	5,188.00	2,000.00	15,000.00	650.0%
101830 5480 REFRIMBSTS	.00	300.00	1,134.50	.00	.00	.00	.0%
101830 5490 OTHER	6,801.86	4,940.75	4,231.41	1,875.67	5,000.00	5,000.00	.0%
101830 5500 SAFETYPROG	.00	1,321.67	510.24	1,105.83	.00	3,000.00	.0%
101830 5610 FURNEQUIP	.00	624.99	.00	.00	.00	.00	.0%
101830 5980 TRSTO CIP	.00	479,395.00	.00	7,164.41	.00	383,000.00	.0%
101830 5999 TRSDEBTSRV	.00	.00	.00	83,542.00	83,542.00	83,056.00	-.6%
TOTAL PUBLIC WORKS	3,354,526.09	4,396,579.04	4,011,527.16	3,706,654.82	4,351,778.00	4,793,543.00	10.2%
831 ENGINEERING							

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101831 5000	SAL-REG EM	82,628.48	60,695.65	-3,675.00	.00	.00	.00	.0%
101831 5010	OT-REG EMP	665.33	48.58	.00	.00	.00	.00	.0%
101831 5030	EMPLR-PEN	9,425.53	8,842.81	-392.62	.00	.00	.00	.0%
101831 5040	EMPLR-INSU	28,650.43	20,799.22	-3,265.45	.00	.00	.00	.0%
101831 5200	GENSUPP	540.34	.00	.00	.00	.00	.00	.0%
101831 5210	OFFICE SUP	27.44	.00	.00	.00	.00	.00	.0%
101831 5230	ADVERTISE	.00	592.32	420.80	262.80	.00	.00	.0%
101831 5270	POSTAGE	112.44	.78	227.04	.00	.00	.00	.0%
101831 5300	MAINT EQUIP	1,383.01	826.00	64.60	.00	.00	.00	.0%
101831 5320	MAINTOTHIM	4,867.46	59,622.35	19,745.77	46,502.04	50,000.00	50,000.00	.0%
101831 5370	CONFTRVL	694.32	600.00	.00	.00	3,000.00	.00	.0%
101831 5380	ALSGENTRVL	15.00	.00	.00	.00	.00	.00	.0%
101831 5400	SUBSCRIPT	7,020.00	.00	.00	.00	.00	3,000.00	.0%
101831 5450	LICTAXES	88.38	2,084.00	.00	.00	.00	.00	.0%
101831 5460	PROFESSION	256,213.11	311,271.21	708,760.47	178,264.72	350,000.00	350,000.00	.0%
101831 5490	OTHER	.00	90,621.71	.00	.00	1,000.00	.00	.0%
TOTAL ENGINEERING		392,331.27	556,004.63	721,885.61	225,029.56	404,000.00	403,000.00	-.2%
832 TRANSIT								
101832 5490	OTHER	17,500.00	20,000.00	20,500.00	20,500.00	21,000.00	21,000.00	.0%
TOTAL TRANSIT		17,500.00	20,000.00	20,500.00	20,500.00	21,000.00	21,000.00	.0%
833 STORM WATER								
101833 5200	GENSUPP	7,371.10	5,449.07	82.24	.00	.00	.00	.0%
101833 5230	ADVERTISE	306.40	36.62	.00	.00	.00	.00	.0%
101833 5310	MAINTSTRUC	.00	1,026.04	395.30	.00	.00	.00	.0%
101833 5320	MAINTOTHIM	54,140.77	84,684.80	53,659.70	65,206.33	75,000.00	85,000.00	13.3%
101833 5370	CONFTRVL	120.00	279.67	849.54	189.00	2,000.00	1,000.00	-50.0%
101833 5400	SUBSCRIPT	5,053.20	4,985.85	6,524.01	7,563.99	7,000.00	8,000.00	14.3%
101833 5460	PROFESSION	.00	1,372.00	51,461.50	11,034.50	4,000.00	5,000.00	25.0%
101833 5490	OTHER	.00	482.97	21,166.76	.00	.00	.00	.0%
TOTAL STORM WATER		66,991.47	98,317.02	134,139.05	83,993.82	88,000.00	99,000.00	12.5%
838 AIRPORT								
101838 5980	TRSTO CIP	.00	.00	.00	.00	.00	12,500.00	.0%
TOTAL AIRPORT		.00	.00	.00	.00	.00	12,500.00	.0%
841 WRAC								
101841 5000	SAL-REG EM	65,852.07	68,460.14	71,048.96	62,802.71	75,596.00	78,624.00	4.0%
101841 5010	OT-REG EMP	4,541.43	794.47	1,692.90	1,531.08	.00	1,000.00	.0%
101841 5020	TEMPEMP	3,640.00	3,373.00	3,911.60	3,056.00	4,200.00	4,200.00	.0%
101841 5030	EMPLR-PEN	10,858.88	10,569.01	10,975.46	9,639.31	13,247.00	13,148.00	-.7%
101841 5040	EMPLR-INSU	27,592.38	25,595.23	25,119.68	22,271.16	26,837.00	24,123.00	-10.1%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101841	5200	463.43	79.99	334.71	148.40	500.00	500.00	.0%
101841	5210	.00	.00	.00	.00	200.00	200.00	.0%
101841	5220	.00	3,496.98	44.08	8,043.62	4,000.00	4,000.00	.0%
101841	5230	.00	.00	415.00	.00	500.00	.00	.0%
101841	5270	5.51	.00	.00	80.00	.00	.00	.0%
101841	5290	.00	.00	.00	.00	.00	1,750.00	.0%
101841	5300	1,880.00	4,373.11	2,514.81	1,045.91	5,000.00	4,000.00	-20.0%
101841	5310	93.51	333.20	230.45	751.53	3,000.00	3,000.00	.0%
101841	5350	5,822.53	5,989.06	5,573.12	6,014.54	6,000.00	6,000.00	.0%
101841	5360	377.07	240.00	.00	.00	.00	.00	.0%
101841	5370	2,021.24	763.46	2,312.72	1,760.76	3,000.00	2,500.00	-16.7%
101841	5380	61.00	.00	378.81	.00	500.00	500.00	.0%
101841	5390	.00	.00	.00	.00	300.00	.00	-100.0%
101841	5400	2,810.32	5,043.52	3,134.52	2,487.84	6,000.00	7,025.00	17.1%
101841	5410	.00	.00	1,063.00	1,262.00	.00	.00	.0%
101841	5420	120.00	10.00	.00	.00	.00	.00	.0%
101841	5450	610.00	50.00	50.00	50.00	100.00	50.00	-50.0%
101841	5460	465.00	1,065.00	875.00	2,575.00	1,000.00	1,500.00	50.0%
101841	5490	179.00	.00	125.00	210.00	.00	.00	.0%
TOTAL WRAC		127,393.37	130,236.17	129,799.82	123,729.86	149,980.00	152,120.00	1.4%
842 LIBRARY								
101842	5310	114,170.90	48,380.46	80,693.53	94,073.12	100,000.00	150,000.00	50.0%
101842	5490	437,332.00	454,825.00	473,018.00	473,018.00	473,018.00	496,669.00	5.0%
TOTAL LIBRARY		551,502.90	503,205.46	553,711.53	567,091.12	573,018.00	646,669.00	12.9%
843 AUDITORIUM								
101843	5020	429.25	.00	.00	.00	.00	.00	.0%
101843	5030	32.84	.00	.00	.00	.00	.00	.0%
101843	5040	31.00	-34.00	.00	.00	.00	.00	.0%
101843	5200	2,461.76	1,681.81	2,497.31	905.02	2,000.00	2,000.00	.0%
101843	5220	1,248.94	.00	421.91	1,135.19	1,000.00	1,000.00	.0%
101843	5300	1,413.06	4,100.91	2,261.08	478.85	10,000.00	6,000.00	-40.0%
101843	5310	9,475.56	816.00	1,418.56	264.52	12,000.00	12,000.00	.0%
101843	5350	20,880.51	33,313.71	26,938.01	25,206.80	40,000.00	37,500.00	-6.3%
101843	5360	665.64	158.27	.00	35.00	1,000.00	500.00	-50.0%
101843	5380	.00	40.94	102.50	.00	.00	.00	.0%
101843	5410	4,038.00	4,723.00	4,949.00	7,130.00	5,000.00	5,250.00	5.0%
101843	5450	268.00	268.00	268.00	268.00	268.00	268.00	.0%
101843	5460	11,486.44	12,831.20	.00	.00	.00	.00	.0%
TOTAL AUDITORIUM		52,431.00	57,899.84	38,856.37	35,423.38	71,268.00	64,518.00	-9.5%
844 PARKS AND RECREATION								
101844	5000	257,065.95	368,618.35	358,052.53	322,971.07	375,172.00	393,663.00	4.9%
101844	5010	1,767.35	5,701.57	8,264.02	9,029.24	10,000.00	10,000.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101844 5020	121,150.52	174,109.10	182,028.91	188,192.42	190,000.00	190,000.00	.0%
101844 5030	49,464.40	70,519.94	71,499.67	66,254.68	87,849.00	83,865.00	-4.5%
101844 5040	86,148.45	141,448.67	90,384.95	88,019.20	100,001.00	113,184.00	13.2%
101844 5080	181.55	1,553.26	1,537.93	1,479.04	2,500.00	2,000.00	-20.0%
101844 5200	40,168.05	60,370.08	40,200.02	50,523.44	60,000.00	40,000.00	-33.3%
101844 5210	1,482.07	5,204.95	2,888.55	1,832.90	5,000.00	3,000.00	-40.0%
101844 5220	24,350.36	33,510.06	46,798.86	38,200.86	40,000.00	40,000.00	.0%
101844 5230	2,686.12	3,471.45	5,374.12	5,246.98	5,000.00	5,000.00	.0%
101844 5260	.00	273.97	61.61	.00	3,000.00	.00	.0%
101844 5270	40.61	34.17	9.25	121.03	1,000.00	500.00	-50.0%
101844 5290	1,349.27	335.47	.00	.00	2,000.00	500.00	-75.0%
101844 5300	9,276.27	9,194.28	11,303.26	14,185.53	15,000.00	15,000.00	.0%
101844 5310	33,848.58	17,612.09	13,602.75	10,543.52	15,000.00	15,000.00	.0%
101844 5320	319.30	43,541.70	73,872.02	68,210.23	75,000.00	80,000.00	6.7%
101844 5330	1,837.88	.00	.00	.00	5,000.00	1,000.00	-80.0%
101844 5340	9,226.94	15,698.15	20,567.00	22,009.91	15,000.00	25,000.00	66.7%
101844 5350	2,933.57	7,712.67	6,467.46	6,654.28	10,000.00	10,000.00	.0%
101844 5360	4,186.01	1,649.07	2,291.51	1,984.24	1,000.00	3,000.00	200.0%
101844 5370	.00	.00	1,130.00	1,200.00	1,500.00	1,500.00	.0%
101844 5380	38.61	79.50	68.55	186.00	1,000.00	500.00	-50.0%
101844 5390	6,561.75	85.00	1,913.19	2,970.46	3,000.00	2,000.00	-33.3%
101844 5400	11,249.14	13,539.67	14,040.50	15,024.80	17,000.00	17,000.00	.0%
101844 5410	196.00	208.00	222.00	237.00	500.00	1,500.00	200.0%
101844 5420	5,998.97	5,376.86	5,196.11	23,514.39	15,000.00	15,000.00	.0%
101844 5450	1,262.17	6,259.26	-355.00	.00	1,500.00	1,500.00	.0%
101844 5460	71,343.86	107,001.58	82,883.58	92,848.07	70,000.00	92,000.00	31.4%
101844 5480	100.00	88.81	675.00	315.48	1,000.00	500.00	-50.0%
101844 5490	1,925.00	1,708.39	4,541.56	1,283.61	5,000.00	2,500.00	-50.0%
101844 5600	.00	.00	.00	54.99	.00	.00	.0%
101844 5610	.00	.00	349.23	.00	.00	.00	.0%
101844 5810	622.13	724.75	.00	.00	.00	.00	.0%
TOTAL PARKS AND RECREATION	746,780.88	1,095,630.82	1,045,869.14	1,033,093.37	1,133,022.00	1,164,712.00	2.8%
845 CIVIC CENTER							
101845 5000	126,775.17	137,452.88	205,616.20	166,548.16	210,170.00	204,916.00	-2.5%
101845 5010	6,085.89	5,181.48	4,119.76	4,979.33	11,000.00	8,000.00	-27.3%
101845 5020	111,218.15	130,819.83	142,100.60	126,546.05	120,000.00	135,000.00	12.5%
101845 5030	32,069.97	34,067.18	45,819.88	38,726.08	50,817.00	46,390.00	-8.7%
101845 5040	61,723.45	52,356.62	91,791.50	50,578.60	93,255.00	95,769.00	2.7%
101845 5200	79,867.77	82,010.38	73,845.87	58,492.44	65,000.00	74,000.00	13.8%
101845 5210	88.84	701.79	1,058.57	443.28	.00	.00	.0%
101845 5220	7,484.08	22,118.58	20,325.53	24,124.71	27,000.00	20,000.00	-25.9%
101845 5260	5,568.34	4,932.74	4,413.86	6,268.24	4,000.00	7,000.00	75.0%
101845 5270	32.53	.00	.00	.00	.00	.00	.0%
101845 5290	1,279.02	897.06	.00	.00	1,500.00	.00	.0%
101845 5300	28,101.27	39,721.09	32,138.95	22,778.35	15,000.00	15,000.00	.0%
101845 5310	11,338.65	22,725.77	12,294.82	5,532.80	15,000.00	15,000.00	.0%
101845 5320	3,943.93	549.02	28,818.93	32,020.88	35,000.00	45,000.00	28.6%
101845 5330	.00	172.95	395.75	.00	.00	.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101845 5350 UTILITIES	230,540.49	340,419.17	298,415.69	242,319.61	350,000.00	330,000.00	-5.7%
101845 5360 WASTEREM	13,960.16	18,066.59	18,345.55	14,687.29	15,000.00	20,000.00	33.3%
101845 5370 CONFTRVL	.00	.00	.00	1,200.00	1,000.00	500.00	-50.0%
101845 5380 ALSGENTRVL	505.17	1,046.95	.00	.00	1,200.00	500.00	-58.3%
101845 5390 AWARDS	.00	.00	53.50	.00	.00	205.00	.0%
101845 5400 SUBSCRIPT	2,708.48	3,638.74	3,875.76	3,591.13	5,000.00	4,000.00	-20.0%
101845 5410 INSURANCES	14,473.00	23,237.00	24,312.00	27,066.00	25,000.00	25,000.00	.0%
101845 5420 RENTS	213.30	1,252.62	3,388.91	49.08	2,000.00	1,500.00	-25.0%
101845 5450 LICTAXES	3,846.24	4,024.81	4,535.65	5,182.75	3,000.00	5,500.00	83.3%
101845 5460 PROFESSION	8,221.66	10,761.30	4,620.33	1,116.16	5,000.00	5,000.00	.0%
101845 5490 OTHER	212.50	242.42	75.95	42.11	1,000.00	500.00	-50.0%
101845 5600 BUILDINGS	.00	.00	.00	80.99	.00	.00	.0%
101845 5610 FURNEQUIP	.00	.00	950.63	276.98	.00	.00	.0%
101845 5980 TRSTO CIP	.00	.00	.00	.00	.00	124,000.00	.0%
TOTAL CIVIC CENTER	750,258.06	936,396.97	1,021,314.19	832,651.02	1,055,942.00	1,182,780.00	12.0%
846 EVENT CENTER							
101846 5200 GENSUPP	1,647.47	345.39	.00	.00	.00	.00	.0%
101846 5220 SMALL TOOL	26,432.19	15,376.75	.00	.00	.00	.00	.0%
101846 5230 ADVERTISE	.00	.00	714.08	.00	.00	.00	.0%
101846 5300 MAINT EQUIP	220.00	3,376.32	588.75	.00	.00	.00	.0%
101846 5310 MAINTSTRUC	.00	2,320.00	259.56	.00	.00	.00	.0%
101846 5320 CEOTHRIMPV	.00	487.50	7,543.84	7,103.35	10,000.00	.00	-100.0%
101846 5360 WASTEREM	.00	481.67	.00	.00	.00	.00	.0%
101846 5400 SUBSCRIPT	1,168.00	250.00	950.00	.00	.00	.00	.0%
101846 5450 LICTAXES	.00	425.00	.00	.00	.00	.00	.0%
TOTAL EVENT CENTER	29,467.66	23,062.63	10,056.23	7,103.35	10,000.00	.00	-100.0%
847 COMMUNITY CENTER							
101847 5000 SAL-REG EM	94,993.96	121,569.65	114,313.01	105,889.67	116,723.00	121,384.00	4.0%
101847 5010 OT-REG EMP	9,630.22	10,589.33	9,471.15	2,258.70	3,000.00	3,000.00	.0%
101847 5020 TEMPEMP	45,195.83	24,254.73	54,572.99	27,680.56	30,000.00	30,000.00	.0%
101847 5030 EMPLR-PEN	20,964.71	22,508.65	26,206.05	19,709.12	26,479.00	22,399.00	-15.4%
101847 5040 EMPLR-INSU	23,888.43	24,785.80	21,438.82	18,627.77	22,813.00	21,050.00	-7.7%
101847 5080 EMEEAPRARE	190.97	184.25	.00	.00	500.00	500.00	.0%
101847 5200 GENSUPP	7,409.12	20,004.74	27,184.23	19,258.50	20,000.00	20,000.00	.0%
101847 5210 OFFICE SUP	554.84	837.58	962.04	63.00	1,000.00	1,000.00	.0%
101847 5220 SMALL TOOL	3,940.32	593.45	1,621.86	239.97	3,000.00	3,000.00	.0%
101847 5230 ADVERTISE	522.14	1,069.34	696.66	53.32	800.00	1,000.00	25.0%
101847 5260 MTRFUEL	.00	79.78	278.47	.00	200.00	200.00	.0%
101847 5270 POSTAGE	13.36	-4.01	83.06	19.36	100.00	100.00	.0%
101847 5300 MAINT EQUIP	5,134.73	4,777.52	12,599.53	4,195.04	6,000.00	6,000.00	.0%
101847 5310 MAINTSTRUC	8,234.39	4,097.05	9,962.90	6,814.43	6,000.00	10,000.00	66.7%
101847 5320 CEOTHRIMPV	207.09	191.86	252.10	237.92	10,000.00	10,000.00	.0%
101847 5330 PRINTPUB	.00	119.40	.00	.00	500.00	500.00	.0%
101847 5350 UTILITIES	20,443.17	21,902.10	21,393.78	20,172.02	25,000.00	25,000.00	.0%
101847 5360 WASTEREM	3,381.45	3,737.50	5,271.55	6,363.73	7,000.00	7,000.00	.0%

2026 PROPOSED EXPENDITURES

GENERAL FUND		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
101847	5370	4.68	.00	3,100.00	.00	500.00	500.00	.0%
101847	5380	.00	.00	1,200.00	.00	250.00	500.00	100.0%
101847	5390	.00	.00	157.00	.00	200.00	.00	-100.0%
101847	5400	2,555.38	2,100.01	2,146.80	1,932.25	2,000.00	2,300.00	15.0%
101847	5410	2,095.00	2,442.00	2,565.00	2,038.00	3,000.00	3,000.00	.0%
101847	5420	19.45	.00	.00	350.00	.00	500.00	.0%
101847	5450	713.32	100.00	100.00	130.00	500.00	500.00	.0%
101847	5460	1,797.00	2,799.43	2,199.00	6,269.10	3,000.00	5,000.00	66.7%
101847	5480	.00	.00	262.50	1,305.00	.00	1,200.00	.0%
101847	5490	100.00	.00	2,920.40	12,920.00	500.00	12,000.00	2300.0%
101847	5610	.00	.00	1,349.99	97.28	.00	.00	.0%
TOTAL COMMUNITY CENTER		251,989.56	268,740.16	322,308.89	256,624.74	289,065.00	307,633.00	6.4%
848	AQUATIC CENTER							
101848	5000	31,157.83	1,932.95	-1,422.50	.00	.00	.00	.0%
101848	5010	3,476.91	6,130.30	1,671.77	5,769.40	5,000.00	5,000.00	.0%
101848	5020	103,432.20	101,988.89	109,020.25	93,928.41	110,000.00	115,000.00	4.5%
101848	5030	12,958.28	8,533.23	8,423.97	7,642.59	11,650.00	10,365.00	-11.0%
101848	5040	12,359.61	10,047.09	18,397.14	6,177.47	9,177.00	6,123.00	-33.3%
101848	5200	35,720.23	38,348.78	34,888.00	43,197.13	40,000.00	40,000.00	.0%
101848	5210	347.58	61.15	.00	.00	500.00	.00	-100.0%
101848	5220	5,902.12	5,243.00	3,282.26	3,766.79	10,000.00	5,000.00	-50.0%
101848	5230	199.99	.00	.00	.00	500.00	.00	-100.0%
101848	5270	4.08	.00	.00	.00	.00	.00	.0%
101848	5300	27,767.42	5,075.06	1,789.01	4,657.30	11,000.00	10,000.00	-9.1%
101848	5310	15,525.59	3,219.69	9,233.66	4,397.43	11,000.00	10,000.00	-9.1%
101848	5320	445.00	133.00	17,400.00	.00	20,000.00	20,000.00	.0%
101848	5350	12,604.32	25,138.29	19,588.60	17,324.75	25,000.00	27,000.00	8.0%
101848	5360	3,668.19	1,130.45	1,327.52	1,359.58	3,500.00	2,000.00	-42.9%
101848	5370	141.04	.00	.00	.00	1,000.00	500.00	-50.0%
101848	5380	627.31	140.00	59.43	.00	1,000.00	500.00	-50.0%
101848	5400	1,700.02	2,100.00	1,737.50	1,859.37	2,500.00	2,500.00	.0%
101848	5410	2,865.00	3,316.00	3,467.00	3,744.00	5,000.00	5,000.00	.0%
101848	5420	.00	48.97	.00	.00	500.00	500.00	.0%
101848	5450	1,889.32	1,850.00	971.00	201.00	1,200.00	1,500.00	25.0%
101848	5460	2,485.61	.00	322.00	.00	3,500.00	2,500.00	-28.6%
101848	5490	300.00	.00	.00	6.99	1,000.00	1,000.00	.0%
101848	5610	.00	.00	302.40	.00	.00	.00	.0%
TOTAL AQUATIC CENTER		275,577.65	214,436.85	230,459.01	194,032.21	273,027.00	264,488.00	-3.1%
TOTAL GENERAL FUND		924,874.93	2,753,576.77	-969,227.68	3,987,025.98	.00	.00	.0%
TOTAL REVENUE		-18,081,474.84	-20,068,685.22	-22,507,771.93	-14,960,455.30	-22,104,698.00	-23,070,504.00	.0%
TOTAL EXPENSE		19,006,349.77	22,822,261.99	21,538,544.25	18,947,481.28	22,104,698.00	23,070,504.00	.0%
GRAND TOTAL		924,874.93	2,753,576.77	-969,227.68	3,987,025.98	.00	.00	.0%

**SPECIAL
REVENUE
FUNDS**

2026

Park Dedication Fund

The Park Dedication fund was established in 2018 by Ordinance No. 1426. Cash payments contributed to this fund shall be used for the acquisition and improvement of land for parks, playgrounds, conservation, or other open space areas as provided by Minnesota State Statute 462.358. No funds shall be used for ongoing operation or maintenance of existing parks or recreational facilities or sites.

	<u>2023</u>	<u>2024</u>	<u>10/31</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Actual</u>	<u>To Date</u>	<u>Adopted</u>	<u>Proposed</u>
Unassigned Bal. \$	----	----	----	----	----
Assigned Bal.	38,245	95,172	99,444	99,444	99,444
Revenues	56,927	4,408	3,430	0	0
Expenditures	0	(135)	(13)	0	0
Prior Adjust.	----	----	----	----	----
Fund Balance-Dec. 31	<u>95,172</u>	<u>99,444</u>	<u>102,861</u>	<u>99,444</u>	<u>99,444</u>

2026 PROPOSED REVENUE AND EXPENDITURES

PARK DEDICATION FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
770 MISCELLANEOUS							
20177050 4810 INTREV	.00	-709.61	-2,056.17	-2,088.75	.00	.00	.0%
20177050 4870 MISC	.00	-54,606.00	.00	.00	.00	.00	.0%
20177050 4880 MRKTVAL	.00	-1,611.21	-1,641.38	-1,340.89	.00	.00	.0%
20177050 4990 TRANSIN	-27,873.81	.00	.00	.00	.00	.00	.0%
TOTAL MISCELLANEOUS	-27,873.81	-56,926.82	-3,697.55	-3,429.64	.00	.00	.0%
844 PARKS AND RECREATION							
201844 5910 MRKTVALU	.00	.00	15.85	12.73	.00	.00	.0%
TOTAL PARKS AND RECREATION	.00	.00	15.85	12.73	.00	.00	.0%
TOTAL PARK DEDICATION FUND	-27,873.81	-56,926.82	-3,681.70	-3,416.91	.00	.00	.0%
TOTAL REVENUE	-27,873.81	-56,926.82	-3,697.55	-3,429.64	.00	.00	.0%
TOTAL EXPENSE	.00	.00	15.85	12.73	.00	.00	.0%
GRAND TOTAL	-27,873.81	-56,926.82	-3,681.70	-3,416.91	.00	.00	.0%

2026

INDUSTRIAL DEVELOPMENT

The Industrial Development Fund was established for the systematic development of the City's Industrial Park.

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>13-Nov 2025 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Restricted Bal.	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Assigned Bal.	959,438	2,657,821	2,509,722	2,507,415	1,744,215
Revenues	1,859,090	477,140	1,029,956	110,000	118,600
Expenditures	(160,707)	(627,546)	(1,081,380)	(873,200)	(502,500)
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>3,657,821</u>	<u>3,507,415</u>	<u>3,493,993</u>	<u>2,744,215</u>	<u>2,360,315</u>

2026 PROPOSED REVENUE AND EXPENDITURES

			2022	2023	2024	10/31/2025	2025	TNT	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	CHANGE
INDUSTRIAL DEVELOPMENT									
720 LICENSES AND PERMITS									
20572010	4200	LICPERMITS	-100.00	-100.00	-100.00	-100.00	.00	-100.00	.0%
TOTAL LICENSES AND PERMITS			-100.00	-100.00	-100.00	-100.00	.00	-100.00	.0%
740 CHARGES FOR SERVICES									
20574010	4415	LANDRENT	-50,149.98	-50,149.98	-49,970.40	-43,584.00	-60,000.00	-43,500.00	-27.5%
TOTAL CHARGES FOR SERVICES			-50,149.98	-50,149.98	-49,970.40	-43,584.00	-60,000.00	-43,500.00	-27.5%
770 MISCELLANEOUS									
20577080	4810	INTREV	-20,048.12	-54,089.81	-106,576.91	-83,225.01	-50,000.00	-75,000.00	50.0%
20577080	4830	SALE ASSET	.00	-1,553,255.66	-243,200.41	-852,924.90	.00	.00	.0%
20577080	4880	MRKTVAL	-13,044.17	-99,558.08	-63,598.55	-50,121.76	.00	.00	.0%
TOTAL MISCELLANEOUS			-33,092.29	-1,706,903.55	-413,375.87	-986,271.67	-50,000.00	-75,000.00	50.0%
780 OTHER FINANCE SOURCES									
20578060	4990	TRANSIN	.00	-101,936.21	-13,693.79	.00	.00	.00	.0%
TOTAL OTHER FINANCE SOURCES			.00	-101,936.21	-13,693.79	.00	.00	.00	.0%
807 PLANNING & DEVELOPMENT									
205807	5320	MAINTOTHIM	.00	.00	.00	.00	300,000.00	.00	.0%
205807	5450	LICTAXES	2,564.34	2,849.92	3,124.74	2,054.76	3,200.00	2,500.00	-21.9%
205807	5460	PROFESSION	39,184.97	43,290.27	429,924.29	500,261.37	500,000.00	300,000.00	-40.0%
205807	5480	REFRIMBSTS	.00	67,021.15	6,000.00	.00	.00	.00	.0%
205807	5490	OTHER	42.00	.00	.00	.00	.00	.00	.0%
205807	5700	CAPOTHER	.00	249,229.65	.00	.00	.00	.00	.0%
205807	5910	MRKTVALU	134,030.87	9,406.52	5,026.55	469.68	.00	.00	.0%
205807	5990	TRSTOFNDS	27,873.81	.00	.00	.00	.00	.00	.0%
TOTAL PLANNING & DEVELOPMENT			203,695.99	371,797.51	444,075.58	502,785.81	803,200.00	302,500.00	-62.3%
830 PUBLIC WORKS									
205830	5320	MTCEOTHIMP	.00	.00	7,568.00	462,974.28	.00	.00	.0%
205830	5460	PROFESSION	.00	38,139.00	175,902.37	115,619.98	70,000.00	200,000.00	185.7%
TOTAL PUBLIC WORKS			.00	38,139.00	183,470.37	578,594.26	70,000.00	200,000.00	185.7%
TOTAL INDUSTRIAL DEVELOPMENT			120,353.72	-1,449,153.23	150,405.89	51,424.40	763,200.00	383,900.00	-49.7%
TOTAL REVENUE			-83,342.27	-1,859,089.74	-477,140.06	-1,029,955.67	-110,000.00	-118,600.00	7.8%
TOTAL EXPENSE			203,695.99	409,936.51	627,545.95	1,081,380.07	873,200.00	502,500.00	-42.5%

2026 PROPOSED REVENUE AND EXPENDITURES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
INDUSTRIAL DEVELOPMENT							
GRAND TOTAL	120,353.72	-1,449,153.23	150,405.89	51,424.40	763,200.00	383,900.00	-49.7%

2026

CONVENTION AND VISITOR'S BUREAU

The Convention and Visitor's Bureau Fund was established in 1990 and was funded by the establishment of a city wide Lodging Tax of 3%. A maximum of 5% of Lodging revenues is transferred to the City General Fund for Administrative purposes.

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>10/31</u> <u>2025</u> <u>To Date</u>	<u>2025</u> <u>Adopted</u>	<u>2026</u> <u>Proposed</u>
Unassigned Bal.	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----
Assigned Bal.	390,322	415,166	447,081	447,081	394,481
Revenues	388,329	386,646	303,858	342,500	368,000
Expenditures	(363,485)	(354,731)	(276,804)	(395,100)	(416,800)
Prior Adjust.				----	----
Balance-Dec. 31	<u>415,166</u>	<u>447,081</u>	<u>474,135</u>	<u>394,481</u>	<u>345,681</u>

2026 PROPOSED REVENUE AND EXPENDITURES

CONVENTION & VISITORS BUREAU			2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES									
20871050	4040	HTLMTLTAX	-246,757.92	-230,447.41	-189,687.37	-205,344.52	-285,000.00	-320,000.00	12.3%
20871050	4050	LODGETX	-59,107.61	-74,977.60	-48,756.52	-52,758.15	.00	.00	.0%
TOTAL TAXES			-305,865.53	-305,425.01	-238,443.89	-258,102.67	-285,000.00	-320,000.00	12.3%
730 INTERGOVERNMENTAL REVENUE									
20873050	4320	STGRANT	-11,615.00	-10,000.00	-10,000.00	-8,000.00	-10,000.00	-3,500.00	-65.0%
20873050	4340	CTYGRANT	-49,558.85	-49,042.95	.00	.00	-15,000.00	-15,000.00	.0%
20873050	4390	OTHGVTGRNT	.00	.00	-18,750.00	-18,750.00	-25,000.00	-25,000.00	.0%
TOTAL INTERGOVERNMENTAL REVEN			-61,173.85	-59,042.95	-28,750.00	-26,750.00	-50,000.00	-43,500.00	-13.0%
740 CHARGES FOR SERVICES									
20874050	4465	ADMISSION	.00	.00	.00	-3,934.09	.00	.00	.0%
20874050	4485	CONCESSION	.00	.00	.00	-382.80	.00	.00	.0%
20874050	4490	ADV SALES	-4,075.00	-1,130.00	.00	.00	-6,500.00	-1,000.00	-84.6%
TOTAL CHARGES FOR SERVICES			-4,075.00	-1,130.00	.00	-4,316.89	-6,500.00	-1,000.00	-84.6%
770 MISCELLANEOUS									
20877050	4810	INTREV	-2,948.89	-7,220.43	-7,884.33	-8,927.11	.00	.00	.0%
20877050	4860	REFND/REIM	-3,055.81	-2,897.00	.00	-270.79	-1,000.00	-1,000.00	.0%
20877050	4870	MISC	.00	-246.43	.00	.00	.00	-2,500.00	.0%
20877050	4880	MRKTVAL	-2,125.68	-12,367.67	-6,138.31	-5,490.41	.00	.00	.0%
TOTAL MISCELLANEOUS			-8,130.38	-22,731.53	-14,022.64	-14,688.31	-1,000.00	-3,500.00	250.0%
850 CONVENTION AND VISITORS BUREAU									
208850	5000	SAL-REG EM	104,204.32	111,382.07	87,860.08	97,558.06	117,000.00	130,000.00	11.1%
208850	5030	EMPLR-PEN	29,735.04	31,931.12	26,806.10	29,539.86	35,000.00	36,400.00	4.0%
208850	5200	GENSUPP	1,867.70	355.42	1,899.28	276.96	2,300.00	2,500.00	8.7%
208850	5210	OFFICE SUP	1,971.56	2,158.14	1,875.98	1,868.52	2,800.00	3,800.00	35.7%
208850	5220	SMALL TOOL	3,146.66	140.06	.00	1,170.44	600.00	600.00	.0%
208850	5270	POSTAGE	352.35	328.96	308.11	432.28	500.00	750.00	50.0%
208850	5290	COMM	2,382.39	3,744.70	2,219.75	1,872.32	6,100.00	9,000.00	47.5%
208850	5300	MAINT EQUIP	2,432.67	.00	2,611.91	.00	1,600.00	2,000.00	25.0%
208850	5330	PRINTPUB	1,651.50	.00	790.00	.00	3,500.00	3,500.00	.0%
208850	5360	WASTEREM	76.35	76.07	60.45	54.32	150.00	150.00	.0%
208850	5370	CONFTRVL	7,376.58	8,557.66	1,896.51	2,962.20	7,500.00	8,000.00	6.7%
208850	5380	ALSGENTRVL	.00	650.82	1,191.59	1,621.76	3,000.00	3,000.00	.0%
208850	5390	AWARDS	145.61	137.98	296.76	67.54	200.00	300.00	50.0%
208850	5400	SUBSCRIPT	2,740.36	4,751.13	6,487.55	7,153.94	6,000.00	3,700.00	-38.3%
208850	5410	INSURANCES	545.00	550.00	306.48	380.28	550.00	500.00	-9.1%
208850	5420	RENTS	8,268.72	8,268.72	6,890.58	6,890.60	8,700.00	14,400.00	65.5%

2026 PROPOSED REVENUE AND EXPENDITURES

		2022	2023	2024	10/31/2025	2025	TNT	PCT
CONVENTION & VISITORS	BUREAU	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	CHANGE
208850	5460	5,155.26	6,632.46	6,334.65	6,193.85	8,000.00	8,000.00	.0%
208850	5490	1,767.95	3,937.84	1,378.96	1,220.94	2,600.00	2,600.00	.0%
208850	5600	.00	2,500.00	.00	.00	.00	.00	.0%
208850	5910	18,755.13	1,533.71	60.95	52.82	.00	.00	.0%
208850	5970	10,500.00	10,500.00	.00	.00	14,000.00	16,000.00	14.3%
TOTAL CONVENTION AND VISITOR		203,075.15	198,136.86	149,275.69	159,316.69	220,100.00	245,200.00	11.4%
851 TOURISM								
208851	5230	25,540.96	25,456.00	862.50	.00	.00	.00	.0%
208851	5270	5,378.87	1,462.47	3,841.31	1,811.32	2,000.00	2,000.00	.0%
208851	5310	4,065.00	3,384.00	822.00	1,380.00	.00	.00	.0%
208851	5370	11,180.06	2,623.77	.00	.00	.00	.00	.0%
208851	5471	26,768.77	22,021.67	4,108.33	4,648.93	35,000.00	35,000.00	.0%
208851	5472	34,184.50	63,493.34	64,690.42	72,609.01	81,000.00	91,600.00	13.1%
208851	5473	7,589.06	5,625.98	1,564.00	6,537.61	10,000.00	11,000.00	10.0%
208851	5474	8,498.03	8,201.28	8,500.00	8,000.00	12,000.00	12,000.00	.0%
208851	5475	.00	18,850.00	.00	.00	10,000.00	.00	.0%
208851	5476	.00	12,500.00	25,000.00	22,500.00	25,000.00	20,000.00	-20.0%
208851	5490	1,094.40	1,730.34	.00	.00	.00	.00	.0%
TOTAL TOURISM		124,299.65	165,348.85	109,388.56	117,486.87	175,000.00	171,600.00	-1.9%
TOTAL CONVENTION & VISITORS		-51,869.96	-24,843.78	-22,552.28	-27,054.31	52,600.00	48,800.00	-7.2%
TOTAL REVENUE		-379,244.76	-388,329.49	-281,216.53	-303,857.87	-342,500.00	-368,000.00	7.4%
TOTAL EXPENSE		327,374.80	363,485.71	258,664.25	276,803.56	395,100.00	416,800.00	5.5%
GRAND TOTAL		-51,869.96	-24,843.78	-22,552.28	-27,054.31	52,600.00	48,800.00	-7.2%

2026

COMMUNITY DEVELOPMENT FUND

The Community Development Fund was established in 1975 to account for activities of the Community Development Block Grant Program, which provides communities with financial assistance so they can provide better housing, improve living conditions and encourage economic opportunities primarily for persons of low and moderate income. These grants were forwarded to, and administered by the Kandiyohi County HRA. The Westwind Estates Townhomes Deferred Note thru March 23, 2040 is showned on the Balance sheet within this Fund for recording purposes only. The original note of \$350,000 will have a projected balance of \$376,250 with accumulated interest at maturity in the year 2040.

	2023 <u>Actual</u>	2024 <u>Actual</u>	31-Oct 2025 <u>To Date</u>	2025 <u>Adopted</u>	2026 <u>Proposed</u>
Unassigned Bal. \$	----	\$ ----	\$ ----	\$ ----	\$ ----
Assigned Bal.	361,181	362,056	362,931	362,931	363,806
Interest Receivable	875	875	0	875	875
Revenues	196,742	688,268			
Expenditures	(196,742)	(688,268)	0	0	0
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>362,056</u>	<u>362,931</u>	<u>362,931</u>	<u>363,806</u>	<u>364,681</u>

2026 PROPOSED REVENUE AND EXPENDITURES

COMMUNITY DEVELOPMENT	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
730 INTERGOVERNMENTAL REVENUE							
21273060 4310 FEDGRANT	-196,741.91	-688,267.86	.00	.00	.00	.00	.0%
TOTAL INTERGOVERNMENTAL REVEN	-196,741.91	-688,267.86	.00	.00	.00	.00	.0%
807 PLANNING & DEVELOPMENT							
212807 5490 OTHER	196,741.91	688,267.86	.00	.00	.00	.00	.0%
TOTAL PLANNING & DEVELOPMENT	196,741.91	688,267.86	.00	.00	.00	.00	.0%
TOTAL COMMUNITY DEVELOPMENT	.00	.00	.00	.00	.00	.00	.0%
TOTAL REVENUE	-196,741.91	-688,267.86	.00	.00	.00	.00	.0%
TOTAL EXPENSE	196,741.91	688,267.86	.00	.00	.00	.00	.0%
GRAND TOTAL	.00	.00	.00	.00	.00	.00	.0%

2026

Local Option Sales Tax

Starting in October of 2019 the City of Willmar implemented a Local Option Sales Tax of .5% and a \$20 Vehicle excess tax in order to fund the following \$ 30,000,000 in Projects:

1. Community Center Replacement	\$	2,000,000
2. New Athletic Fields	\$	6,000,000
3. Infrastructure Improvements Robbins Island Reg. Park	\$	3,000,000
4. New Amenities at Swansson Field	\$	2,000,000
5. Stormwater Management Infrastructure Improvements	\$	7,000,000
6. New Recreation/Event Center	\$	10,000,000

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>31-Oct 2025 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	3,318,505	3,265,786	1,954,051	2,800,000	3,000,000
Expenditures	(2,675,949)	(2,958,825)	(3,760,699)	(1,986,888)	(1,988,563)
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>6,907,386</u>	<u>7,214,347</u>	<u>5,407,699</u>	<u>8,027,459</u>	<u>9,038,896</u>

2026 PROPOSED REVENUE AND EXPENDITURES

LOCAL OPTION SALES TAX	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
22071060 4030 LOSTAX	-3,042,165.48	-3,023,016.76	-2,989,775.86	-2,007,164.83	-2,700,000.00	-2,900,000.00	7.4%
TOTAL TAXES	-3,042,165.48	-3,023,016.76	-2,989,775.86	-2,007,164.83	-2,700,000.00	-2,900,000.00	7.4%
770 MISCELLANEOUS							
22077060 4810 INTREV	-43,629.04	-108,255.77	-172,631.88	-127,158.99	-100,000.00	-100,000.00	.0%
22077060 4880 MRKTVAL	-32,428.06	-187,232.39	-103,377.87	-84,782.78	.00	.00	.0%
22077060 4990 TRANSIN	.00	.00	.00	-59,000.00	.00	.00	.0%
TOTAL MISCELLANEOUS	-76,057.10	-295,488.16	-276,009.75	-270,941.77	-100,000.00	-100,000.00	.0%
801 ADMINISTRATION							
220801 5910 MRKTVALU	272,500.65	23,414.14	8,741.01	848.35	.00	.00	.0%
220801 5980 TRSTO CIP	1,335,305.82	2,624,580.00	1,960,889.00	1,770,780.00	1,972,888.00	.00	-100.0%
220801 5990 TRSTOFNDS	-200.00	.00	.00	1,972,888.00	.00	1,965,363.00	.0%
TOTAL ADMINISTRATION	1,607,606.47	2,647,994.14	1,969,630.01	3,744,516.35	1,972,888.00	1,965,363.00	-.4%
833 STORM WATER							
220833 5490 OTHER	6,688.12	6,522.83	3,778.74	4,215.05	3,000.00	6,000.00	100.0%
220833 5980 TRSTO CIP	.00	.00	973,000.00	.00	.00	.00	.0%
TOTAL STORM WATER	6,688.12	6,522.83	976,778.74	4,215.05	3,000.00	6,000.00	100.0%
844 PARKS AND RECREATION							
220844 5490 OTHER	4,777.21	10,250.13	5,938.00	7,123.61	5,000.00	8,000.00	60.0%
TOTAL PARKS AND RECREATION	4,777.21	10,250.13	5,938.00	7,123.61	5,000.00	8,000.00	60.0%
846 EVENT CENTER							
220846 5490 OTHER	15,287.09	9,318.38	5,398.23	6,021.55	5,000.00	8,000.00	60.0%
TOTAL EVENT CENTER	15,287.09	9,318.38	5,398.23	6,021.55	5,000.00	8,000.00	60.0%
847 COMMUNITY CENTER							
220847 5490 OTHER	1,910.88	1,863.64	1,079.63	1,204.28	1,000.00	1,200.00	20.0%
TOTAL COMMUNITY CENTER	1,910.88	1,863.64	1,079.63	1,204.28	1,000.00	1,200.00	20.0%
TOTAL LOCAL OPTION SALES TAX	-1,481,952.81	-642,555.80	-306,961.00	1,484,974.24	-813,112.00	-1,011,437.00	24.4%
TOTAL REVENUE	-3,118,222.58	-3,318,504.92	-3,265,785.61	-2,278,106.60	-2,800,000.00	-3,000,000.00	7.1%
TOTAL EXPENSE	1,636,269.77	2,675,949.12	2,958,824.61	3,763,080.84	1,986,888.00	1,988,563.00	.1%

2026 PROPOSED REVENUE AND EXPENDITURES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
LOCAL OPTION SALES TAX							
GRAND TOTAL	-1,481,952.81	-642,555.80	-306,961.00	1,484,974.24	-813,112.00	-1,011,437.00	24.4%

2026

Airport Operations

The Airport Operations Fund was established to comply with FAA and State Aeronautics grant assurances. The land release was obtained from the FAA, this fund no longer receives rental income from the Old Airport Site. 2020 was the last payment for the 2004C Debt Service to relocate the Airport. The number of airplanes that use the Willmar Airport as their base of operations has grown since the relocation from 30 to 53.

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>13-Nov 2025 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	187,593	204,238	175,735	174,337	181,717
Expenditures	(178,274)	(185,648)	(186,357)	(181,931)	(205,150)
Prior Adjust.	<u>1</u>	<u>(1)</u>	<u>----</u>	<u>----</u>	<u>----</u>
Balance-Dec. 31	<u><u>417,826</u></u>	<u><u>436,415</u></u>	<u><u>425,793</u></u>	<u><u>428,821</u></u>	<u><u>405,388</u></u>

2026 PROPOSED REVENUE AND EXPENDITURES

WILLMAR MUNICIPAL AIRPORT			2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
730 INTERGOVERNMENTAL REVENUE									
23073080	4310	FEDGRANT	.00	-1,000.00	-500.00	-500.00	.00	.00	.0%
23073080	4320	STGRANT	-56,337.00	-56,337.00	-56,337.00	-56,337.00	-56,337.00	-56,717.00	.7%
TOTAL INTERGOVERNMENTAL REVEN			-56,337.00	-57,337.00	-56,837.00	-56,837.00	-56,337.00	-56,717.00	.7%
740 CHARGES FOR SERVICES									
23074080	4415	LANDRENT	-95,585.18	-94,046.69	-110,708.54	-97,204.30	-92,000.00	-100,000.00	8.7%
23074080	4455	FUELOILSAL	-24,684.19	-21,746.18	-21,331.75	-15,974.01	-26,000.00	-22,000.00	-15.4%
TOTAL CHARGES FOR SERVICES			-120,269.37	-115,792.87	-132,040.29	-113,178.31	-118,000.00	-122,000.00	3.4%
770 MISCELLANEOUS									
23077080	4810	INTREV	-2,703.20	-5,428.54	-7,486.68	-3,404.09	.00	-3,000.00	.0%
23077080	4860	REFND/REIM	-13,298.65	.00	-3,296.12	.00	.00	.00	.0%
23077080	4880	MRKTVL	-2,153.95	-9,034.51	-4,577.46	-2,315.87	.00	.00	.0%
TOTAL MISCELLANEOUS			-18,155.80	-14,463.05	-15,360.26	-5,719.96	.00	-3,000.00	.0%
838 AIRPORT									
230838	5200	GENSUPP	540.73	1,061.15	3,230.97	4,115.16	1,000.00	1,000.00	.0%
230838	5210	OFFICE SUP	.00	.00	3,161.38	.00	.00	.00	.0%
230838	5220	SMALL TOOL	406.96	.00	198.56	.00	2,500.00	2,500.00	.0%
230838	5230	ADVERTISE	.00	.00	.00	.00	500.00	500.00	.0%
230838	5270	POSTAGE	84.73	24.07	.00	20.20	150.00	150.00	.0%
230838	5290	COMM	465.36	.00	.00	.00	2,900.00	.00	-100.0%
230838	5300	MAINT EQUIP	164.00	421.12	.00	16,593.91	5,000.00	10,000.00	100.0%
230838	5310	MAINTSTRUC	2,442.19	7,149.58	.00	343.03	16,000.00	11,000.00	-31.3%
230838	5320	MAINTOTHIM	22,484.75	26,546.62	13,425.09	12,463.17	60,000.00	35,000.00	-41.7%
230838	5330	PRINTPUB	.00	.00	40.57	.00	.00	.00	.0%
230838	5350	UTILITIES	35,298.06	34,223.82	34,572.56	26,100.36	40,000.00	36,000.00	-10.0%
230838	5360	WASTEREM	395.25	362.59	1,746.70	1,808.92	500.00	10,000.00	1900.0%
230838	5400	SUBSCRIPT	150.00	333.96	367.92	2,310.50	400.00	2,500.00	525.0%
230838	5410	INSURANCES	6,156.00	7,187.00	7,527.00	8,473.00	.00	8,500.00	.0%
230838	5450	LICTAXES	40,125.80	39,944.98	32,179.56	32,872.23	.00	33,000.00	.0%
230838	5460	PROFESSION	48,000.00	52,000.00	79,780.32	77,978.89	52,981.00	55,000.00	3.8%
230838	5480	REFRIMBSTS	.00	.00	386.40	849.60	.00	.00	.0%
230838	5490	OTHER	6,175.80	7,464.60	8,686.98	2,400.00	.00	.00	.0%
230838	5910	MRKTVL	16,177.97	1,554.14	343.89	28.00	.00	.00	.0%
TOTAL AIRPORT			179,067.60	178,273.63	185,647.90	186,356.97	181,931.00	205,150.00	12.8%
TOTAL WILLMAR MUNICIPAL AIRP			-15,694.57	-9,319.29	-18,589.65	10,621.70	7,594.00	23,433.00	208.6%
TOTAL REVENUE			-194,762.17	-187,592.92	-204,237.55	-175,735.27	-174,337.00	-181,717.00	4.2%
TOTAL EXPENSE			179,067.60	178,273.63	185,647.90	186,356.97	181,931.00	205,150.00	12.8%

2026 PROPOSED REVENUE AND EXPENDITURES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
WILLMAR MUNICIPAL AIRPORT GRAND TOTAL	-15,694.57	-9,319.29	-18,589.65	10,621.70	7,594.00	23,433.00	208.6%

2026

Willmar Main Street

This fund was created in 2019 with a combination of General Fund dollars and a Grant from Main Street Minnesota.

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>31-Oct</u> <u>2025</u> <u>To Date</u>	<u>2025</u> <u>Adopted</u>	<u>2026</u> <u>Proposed</u>
Revenues	278,423	39,970	0	0	0
Expenditures	(253,393)	(33,715)	(1,700)	0	0
Prior Adjust.	----	-----	----	-----	----
Balance-Dec. 31	<u>61,606</u>	<u>67,861</u>	<u>66,161</u>	<u>67,861</u>	<u>67,861</u>

2026 PROPOSED REVENUE AND EXPENDITURES

MAIN STREET	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
730 INTERGOVERNMENTAL REVENUE							
23573050 4320 STGRANT	.00	-211,729.32	.00	.00	.00	.00	.0%
TOTAL INTERGOVERNMENTAL REVEN	.00	-211,729.32	.00	.00	.00	.00	.0%
740 CHARGES FOR SERVICES							
23574050 4500 ADULT PROG	.00	-144.00	.00	.00	.00	.00	.0%
TOTAL CHARGES FOR SERVICES	.00	-144.00	.00	.00	.00	.00	.0%
770 MISCELLANEOUS							
23577050 4800 COMMGRANTS	-6,000.00	-33,000.00	-3,570.00	.00	.00	.00	.0%
23577050 4860 REFND/REIM	.00	.00	-2,900.00	.00	.00	.00	.0%
TOTAL MISCELLANEOUS	-6,000.00	-33,000.00	-6,470.00	.00	.00	.00	.0%
780 OTHER FINANCE SOURCES							
23578050 4840 CNTRI/DNTN	-350.00	.00	.00	.00	.00	.00	.0%
23578050 4990 TRANSIN	-32,500.00	-33,550.00	-33,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCE SOURCES	-32,850.00	-33,550.00	-33,500.00	.00	.00	.00	.0%
807 PLANNING & DEVELOPMENT							
235807 5210 OFFICE SUP	.00	29.69	.00	.00	.00	.00	.0%
235807 5230 ADVERTISE	12.00	145.30	.00	.00	.00	.00	.0%
235807 5270 POSTAGE	14.28	.00	.00	.00	.00	.00	.0%
235807 5320 MAINTOTHIM	.00	208,544.32	.00	.00	.00	.00	.0%
235807 5330 PRINTPUB	60.00	.00	.00	.00	.00	.00	.0%
235807 5370 CONFTRVL	2,475.90	3,114.50	1,876.04	.00	.00	.00	.0%
235807 5380 ALSGENTRVL	149.01	79.54	.00	.00	.00	.00	.0%
235807 5400 SUBSCRIPT	4,735.15	2,341.52	2,500.00	.00	.00	.00	.0%
235807 5420 RENTS	.00	140.00	.00	.00	.00	.00	.0%
235807 5460 PROFESSION	24,204.83	21,116.47	18,500.00	.00	.00	.00	.0%
235807 5490 OTHER	5,474.89	17,881.56	10,838.53	1,700.14	.00	.00	.0%
TOTAL PLANNING & DEVELOPMENT	37,126.06	253,392.90	33,714.57	1,700.14	.00	.00	.0%
TOTAL MAIN STREET	-1,723.94	-25,030.42	-6,255.43	1,700.14	.00	.00	.0%
TOTAL REVENUE	-38,850.00	-278,423.32	-39,970.00	.00	.00	.00	.0%
TOTAL EXPENSE	37,126.06	253,392.90	33,714.57	1,700.14	.00	.00	.0%
GRAND TOTAL	-1,723.94	-25,030.42	-6,255.43	1,700.14	.00	.00	.0%

2026

Bike Share Program

This fund was created in 2019 with a combination of General Fund dollars and local Businesses

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>31-Oct 2025 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	0	0	0	0	0
Expenditures	0	0	0	0	0
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>7,343</u>	<u>7,343</u> 0	<u>7,343</u>	<u>7,343</u>	<u>7,343</u>

2026 PROPOSED REVENUE AND EXPENDITURES

BIKE SHARE PROGRAM	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
770 MISCELLANEOUS							
23677050 4470 FACLTARENT	-229.69	.00	.00	.00	.00	.00	.0%
23677080 4800 COMMGRANTS	-3,624.92	.00	.00	.00	.00	.00	.0%
TOTAL MISCELLANEOUS	-3,854.61	.00	.00	.00	.00	.00	.0%
844 PARKS AND RECREATION							
236844 5200 GENSUPP	565.83	.00	.00	.00	.00	.00	.0%
236844 5220 SMALL TOOL	3,714.55	.00	.00	.00	.00	.00	.0%
236844 5300 MAINTEQUIP	8.62	.00	.00	.00	.00	.00	.0%
TOTAL PARKS AND RECREATION	4,289.00	.00	.00	.00	.00	.00	.0%
TOTAL BIKE SHARE PROGRAM	434.39	.00	.00	.00	.00	.00	.0%
TOTAL REVENUE	-3,854.61	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	4,289.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	434.39	.00	.00	.00	.00	.00	.0%

2026

COMMUNITY INVESTMENT

The Community Investment Fund was established in 1990 for the sole purpose of payment of Debt Service costs for the general benefit to the City of Willmar.

Expenditures shall be made solely from accumulated investment earnings until 1995.

After 1995 and beyond, only from accumulated investment earnings whenever possible.

The projects are prioritized as follows:

- First Priority: Projects which can be funded within the amount of available investment earnings.
- Second Priority: Projects using principal funds which have the capacity to repay the principal.
- Third Priority: Projects with no other reasonable funding source.

	<u>2023 Actual</u>	<u>2023 Actual</u>	<u>31-Oct 2025 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	1,475,547	1,193,185	506,134	195,429	200,000
Expenditures	(1,174,394)	(2,094,474)	(1,120,809)	(1,119,380)	(1,124,076)
Prior Adjust.	1	(1)		----	----
Balance-Dec. 31	<u>11,884,145</u>	<u>10,982,855</u>	<u>10,368,180</u>	<u>10,058,904</u>	<u>9,134,828</u>

2026 PROPOSED REVENUE AND EXPENDITURES

COMMUNITY INVESTMENT	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
760 SPECIAL ASSESSMENTS							
29576030 4100 URRSPASMT	-70,136.82	-112,795.68	-21,364.51	-7,897.56	-20,429.00	.00	.0%
29576030 4110 DELSPASMT	-729.00	-22,210.93	-2,547.54	-1,787.48	.00	.00	.0%
29576030 4120 PPDSPASMT	-2,533.35	-31,530.72	-7,772.11	.00	.00	.00	.0%
29576030 4160 TAPNGFEE	-131,466.66	-255,500.00	.00	-124,150.00	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-204,865.83	-422,037.33	-31,684.16	-133,835.04	-20,429.00	.00	-100.0%
770 MISCELLANEOUS							
29577030 4810 INTREV	-102,060.84	-226,532.48	-235,433.45	-229,937.03	-175,000.00	-200,000.00	14.3%
29577030 4870 MISC	-1,407.61	-1,667.87	-548.15	-666.39	.00	.00	.0%
29577030 4880 MRKTVAL	-70,189.41	-392,309.24	-177,985.55	-141,695.25	.00	.00	.0%
TOTAL MISCELLANEOUS	-173,657.86	-620,509.59	-413,967.15	-372,298.67	-175,000.00	-200,000.00	14.3%
780 OTHER FINANCE SOURCES							
29578030 4990 TRANSIN	-2,337,203.65	-433,000.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCE SOURCES	-2,337,203.65	-433,000.00	.00	.00	.00	.00	.0%
830 PUBLIC WORKS							
295830 5460 PROFESSION	2,000.00	.00	.00	.00	.00	.00	.0%
295830 5480 REFRIMBSTS	.00	.00	7,443.30	.00	.00	.00	.0%
295830 5490 OTHER	3,478.70	246.26	46.00	.00	.00	.00	.0%
295830 5910 MRKTVALU	659,208.98	49,384.34	1,830.11	1,429.41	.00	.00	.0%
295830 5980 TRSTO CIP	.00	.00	752,250.00	.00	.00	.00	.0%
295830 5999 TRSDEBTSRV	1,268,158.05	1,124,763.00	1,119,951.00	1,119,380.00	1,119,380.00	1,124,076.00	.4%
TOTAL PUBLIC WORKS	1,932,845.73	1,174,393.60	1,881,520.41	1,120,809.41	1,119,380.00	1,124,076.00	.4%
TOTAL COMMUNITY INVESTMENT	-782,881.61	-301,153.32	1,435,869.10	614,675.70	923,951.00	924,076.00	.0%
TOTAL REVENUE	-2,715,727.34	-1,475,546.92	-445,651.31	-506,133.71	-195,429.00	-200,000.00	2.3%
TOTAL EXPENSE	1,932,845.73	1,174,393.60	1,881,520.41	1,120,809.41	1,119,380.00	1,124,076.00	.4%
GRAND TOTAL	-782,881.61	-301,153.32	1,435,869.10	614,675.70	923,951.00	924,076.00	.0%

2026

PUBLIC WORKS RESERVE

The Fund was established to accelerate and maintain/sustain Public Improvements.

Initiating a Financing Mechanism with a five-year street improvement/Reconstruction Program

Key Points

Establish supplemental public (street) improvement financing vehicle utilizing annual utility fund revenues.

Program commits utility fund or portions thereof for a period of up to fifteen years.

Program allows time for the Community Investment Fund to rebound by paying off debt and building up reserves.

Future Considerations

City should consider permanent financing for public works improvements through local option sales tax which expired in 2012 and again in 2032.

No deferred assessments. All projects must be financed 100% with public funds, assessments developer financing, or combinations thereof.

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>10/31 2024 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	435,000	435,000	0	445,000	0
Expenditures	(433,000)	(435,000)	0	(90,900)	0
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>356,100</u>	<u>2,000</u>

2026 PROPOSED REVENUE AND EXPENDITURES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
PUBLIC WORKS RESERVE							
780 OTHER FINANCE SOURCES							
29678030 4990 TRANSIN	-425,797.41	-435,000.00	.00	.00	-445,000.00	.00	.0%
TOTAL OTHER FINANCE SOURCES	-425,797.41	-435,000.00	.00	.00	-445,000.00	.00	-100.0%
830 PUBLIC WORKS							
296830 5980 TRSTO CIP	.00	.00	.00	.00	90,900.00	.00	.0%
296830 5990 TRSTOFNDS	465,594.44	433,000.00	.00	.00	.00	.00	.0%
TOTAL PUBLIC WORKS	465,594.44	433,000.00	.00	.00	90,900.00	.00	-100.0%
TOTAL PUBLIC WORKS RESERVE	39,797.03	-2,000.00	.00	.00	-354,100.00	.00	-100.0%
TOTAL REVENUE	-425,797.41	-435,000.00	.00	.00	-445,000.00	.00	-100.0%
TOTAL EXPENSE	465,594.44	433,000.00	.00	.00	90,900.00	.00	-100.0%
GRAND TOTAL	39,797.03	-2,000.00	.00	.00	-354,100.00	.00	-100.0%

D E B T

S E R V I C E

F U N D S

2026

City Hall Debt Levy

Starting in 2022 the City Council set an annual Tax Levy to put towards any future debt for a new City Hall. It was calculated to retire a \$10,000,000 issue over a period of thirty years at an estimated interest rate of 3%.

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>31-Oct 2025 To Date</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Restricted Bal.	481,695	1,033,902	1,647,780	1,647,780	2,234,780
Revenues	554,253	616,066	384,159	587,000	500,000
Expenditures	(2,045)	(2,188)	(216)	0	(185,000)
Prior Adjust.	(1)		1	----	----
Balance-Dec. 31	<u>1,033,902</u>	<u>1,647,780</u>	<u>2,031,724</u>	<u>2,234,780</u>	<u>2,549,780</u>

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - CITY HALL DEBT	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
30871070 4000 CRTXVAL	-477,517.86	-513,049.37	-545,185.44	-312,524.19	-587,000.00	-500,000.00	-14.8%
30871070 4010 DELTAX	.00	-7,156.82	-9,474.84	-8,671.38	.00	.00	.0%
TOTAL TAXES	-477,517.86	-520,206.19	-554,660.28	-321,195.57	-587,000.00	-500,000.00	-14.8%
770 MISCELLANEOUS							
30877070 4810 INTREV	-1,365.75	-11,655.07	-36,751.23	-39,093.49	.00	.00	.0%
30877070 4830 SALE ASSET	.00	-1,000.00	-1,525.00	.00	.00	.00	.0%
30877070 4880 MRKTVAL	-2,810.96	-21,391.37	-23,129.67	-23,870.41	.00	.00	.0%
TOTAL MISCELLANEOUS	-4,176.71	-34,046.44	-61,405.90	-62,963.90	.00	.00	.0%
803 CITY HALL BUILDING							
308803 5980 TRSTO CIP	.00	.00	.00	.00	.00	185,000.00	.0%
TOTAL CITY HALL BUILDING	.00	.00	.00	.00	.00	185,000.00	.0%
830 PUBLIC WORKS							
308830 5910 MRKTVALU	.00	2,044.88	2,188.02	215.75	.00	.00	.0%
TOTAL PUBLIC WORKS	.00	2,044.88	2,188.02	215.75	.00	.00	.0%
TOTAL D.S. - CITY HALL DEBT	-481,694.57	-552,207.75	-613,878.16	-383,943.72	-587,000.00	-315,000.00	-46.3%
TOTAL REVENUE	-481,694.57	-554,252.63	-616,066.18	-384,159.47	-587,000.00	-500,000.00	-14.8%
TOTAL EXPENSE	.00	2,044.88	2,188.02	215.75	.00	185,000.00	.0%
GRAND TOTAL	-481,694.57	-552,207.75	-613,878.16	-383,943.72	-587,000.00	-315,000.00	-46.3%

2026

Local Option Sales Tax Debt

Starting in October of 2019 the City of Willmar implemented a Local Option Sales Tax of .5% and a \$20 Vehicle excess tax in order to fund the following \$ 30,000,000 in Projects:

1. Community Center Replacement	\$ 2,000,000
2. New Athletic Fields	\$ 6,000,000
3. Infrastructure Improvements Robbins Island Reg. Park	\$ 3,000,000
4. New Amenities at Swansson Field	\$ 2,000,000
5. Stormwater Management Infrastructure Improvements	\$ 7,000,000
6. New Recreation/Event Center	\$ 10,000,000

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>10/31</u> <u>2024</u> <u>To Date</u>	<u>2025</u> <u>Adopted</u>	<u>2026</u> <u>Proposed</u>
Undesignated Bal. \$	----	\$ ----	\$ ----	\$ ----	\$ ----
Designated Bal.		2	603	603	603
Revenues	1,789,839	1,960,889	1,972,888	1,972,888	1,965,363
Expenditures	(1,789,838)	(1,960,288)	(1,959,038)	(1,972,888)	(1,965,363)
Prior Adjust.	1		1	----	----
Balance-Dec. 31	<u>2</u>	<u>603</u>	<u>14,454</u>	<u>603</u>	<u>603</u>

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2021 LOST BOND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
780 OTHER FINANCE SOURCES							
32078070 4990 TRANSIN	-970,020.82	-1,789,839.00	-1,960,889.00	-1,972,888.00	-1,972,888.00	-1,965,363.00	-.4%
TOTAL OTHER FINANCE SOURCES	-970,020.82	-1,789,839.00	-1,960,889.00	-1,972,888.00	-1,972,888.00	-1,965,363.00	-.4%
830 PUBLIC WORKS							
320830 5460 PROFESSION	15,000.00	400.00	400.00	400.00	.00	.00	.0%
320830 5490 OTHER	1,000.00	1,000.00	500.00	550.00	1,500.00	1,900.00	26.7%
320830 5800 BONDS	310,000.00	1,130,000.00	1,360,000.00	1,425,000.00	1,425,000.00	1,500,000.00	5.3%
320830 5810 INTEREST	647,616.82	658,437.50	599,387.50	533,087.50	546,388.00	463,463.00	-15.2%
TOTAL PUBLIC WORKS	973,616.82	1,789,837.50	1,960,287.50	1,959,037.50	1,972,888.00	1,965,363.00	-.4%
TOTAL D.S. - 2021 LOST BOND	3,596.00	-1.50	-601.50	-13,850.50	.00	.00	.0%
TOTAL REVENUE	-970,020.82	-1,789,839.00	-1,960,889.00	-1,972,888.00	-1,972,888.00	-1,965,363.00	.0%
TOTAL EXPENSE	973,616.82	1,789,837.50	1,960,287.50	1,959,037.50	1,972,888.00	1,965,363.00	.0%
GRAND TOTAL	3,596.00	-1.50	-601.50	-13,850.50	.00	.00	.0%

2026

DEBT SERVICE (SPECIAL ASSESSMENTS) FUNDS

Principal and interest payments on special assessment bonds are paid from this fund.

Bonds are issued periodically in amounts necessary to meet expenditure requirements for special assessment projects.

Revenue consists of payments from property owners whose properties have been assessed for the improvements, interest earnings, interfund transfers and ad valorem taxes.

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Actual</u>	<u>2025</u> <u>Adopted</u>	<u>2026</u> <u>Proposed</u>
Revenues	3,896,730	4,796,180	3,977,046	3,669,682	3,820,537
Expenditures	(2,406,610)	(2,741,651)	(3,558,839)	(3,557,400)	(4,383,724)
Prior Adjust.	1	(1)	1	----	----
Balance-Dec. 31	<u>6,764,648</u>	<u>8,819,176</u>	<u>9,237,384</u>	<u>8,931,458</u>	<u>8,368,271</u>

SUMMARY OF REVENUES BY FUNCTION

DEBT SERVICE FUNDS

	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
DEBT REDEMPTION				
BOND FUND - 2016	156,773	147,886	112,095	112,507
BOND FUND - 2017	113,832	103,862	77,542	78,920
BOND FUND - 2018A	196,385	201,368	199,443	195,743
BOND FUND- 2018B	338,065	347,605	313,485	310,848
BOND FUND- 2019	567,641	559,721	445,788	446,978
BOND FUND- 2020	216,365	209,788	172,707	173,569
BOND FUND- 2021	325,316	656,176	292,776	283,976
BOND FUND- 2022	477,593	727,998	336,189	330,930
BOND FUND- 2023	1,504,760	997,487	671,651	659,411
BOND FUND- 2024	0	844,289	1,048,006	825,156
BOND FUND- 2025	0	0	0	402,499
TOTAL	<u>3,896,730</u>	<u>4,796,180</u>	<u>3,669,682</u>	<u>3,820,537</u>

SUMMARY OF EXPENDITURES BY FUNCTION

DEBT SERVICE FUNDS

	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
BOND FUND - 2016	184,673	183,202	182,213	181,688
BOND FUND - 2017	134,812	129,187	129,029	128,043
BOND FUND - 2018A	196,943	201,368	199,443	195,743
BOND FUND - 2018B	339,475	344,432	337,150	337,400
BOND FUND - 2019	540,108	561,989	536,665	532,440
BOND FUND - 2020	450,487	213,608	215,213	215,744
BOND FUND - 2021	321,825	361,730	358,375	365,325
BOND FUND - 2022	177,655	398,891	480,060	479,385
BOND FUND - 2023	60,632	346,314	639,025	782,475
BOND FUND - 2024	0	930	480,227	987,850
BOND FUND - 2025	0	0	0	177,631
TOTAL	<u>2,406,610</u>	<u>2,741,651</u>	<u>3,557,400</u>	<u>4,383,724</u>

2026 PROPOSED REVENUE AND EXPENDITURES

			2022	2023	2024	10/31/2025	2025	TNT	PCT
D.S. - 2016 BOND			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	CHANGE
760 SPECIAL ASSESSMENTS									
31676070	4100	URRSPASSMT	-41,286.88	-38,222.04	-34,574.28	-17,375.59	-34,685.00	-34,441.00	-.7%
31676070	4110	DELSPASSMT	-1,850.14	-2,327.50	-1,062.00	-1,622.64	.00	.00	.0%
31676070	4120	PPDSPASSMT	-33,004.80	-4,200.00	-1,789.04	-1,280.00	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS			-76,141.82	-44,749.54	-37,425.32	-20,278.23	-34,685.00	-34,441.00	-.7%
770 MISCELLANEOUS									
31677070	4810	INTREV	-13,156.51	-12,233.09	-20,403.38	-12,529.87	.00	.00	.0%
31677070	4870	MISC	-248.96	-322.31	-212.14	-186.83	.00	.00	.0%
31677070	4880	MRKTVAL	-3,792.54	-21,585.88	-12,147.14	-7,587.89	.00	.00	.0%
TOTAL MISCELLANEOUS			-17,198.01	-34,141.28	-32,762.66	-20,304.59	.00	.00	.0%
780 OTHER FINANCE SOURCES									
31678070	4990	TRANSIN	-77,961.00	-77,882.00	-77,698.00	-77,410.00	-77,410.00	-78,066.00	.8%
TOTAL OTHER FINANCE SOURCES			-77,961.00	-77,882.00	-77,698.00	-77,410.00	-77,410.00	-78,066.00	.8%
830 PUBLIC WORKS									
316830	5490	OTHER	.00	.00	.00	.00	200.00	.00	.0%
316830	5800	BONDS	159,000.00	163,000.00	167,000.00	171,000.00	171,000.00	175,000.00	2.3%
316830	5810	INTEREST	23,387.50	19,362.50	15,237.50	11,012.50	11,013.00	6,688.00	-39.3%
316830	5910	MRKTVALU	38,450.08	2,310.77	964.25	72.55	.00	.00	.0%
TOTAL PUBLIC WORKS			220,837.58	184,673.27	183,201.75	182,085.05	182,213.00	181,688.00	-.3%
TOTAL D.S. - 2016 BOND			49,536.75	27,900.45	35,315.77	64,092.23	70,118.00	69,181.00	-1.3%
TOTAL REVENUE			-171,300.83	-156,772.82	-147,885.98	-117,992.82	-112,095.00	-112,507.00	.4%
TOTAL EXPENSE			220,837.58	184,673.27	183,201.75	182,085.05	182,213.00	181,688.00	-.3%
GRAND TOTAL			49,536.75	27,900.45	35,315.77	64,092.23	70,118.00	69,181.00	-1.3%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2017 BOND			2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
760 SPECIAL ASSESSMENTS									
39776070	4100	URRSPASSMT	-31,544.06	-29,404.72	-26,479.44	-11,076.01	-24,568.00	-24,723.00	.6%
39776070	4110	DELSPASSMT	-1,259.62	-843.20	-408.00	-423.28	.00	.00	.0%
39776070	4120	PPDSPASSMT	-3,153.60	-6,080.00	.00	-1,600.00	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS			-35,957.28	-36,327.92	-26,887.44	-13,099.29	-24,568.00	-24,723.00	.6%
770 MISCELLANEOUS									
39777070	4810	INTREV	-4,379.95	-8,722.78	-14,554.07	-10,336.61	.00	.00	.0%
39777070	4870	MISC	-75.35	-62.01	-31.07	-29.56	.00	.00	.0%
39777070	4880	MRKTVAL	-2,844.48	-15,384.65	-8,641.17	-5,640.84	.00	.00	.0%
TOTAL MISCELLANEOUS			-7,299.78	-24,169.44	-23,226.31	-16,007.01	.00	.00	.0%
780 OTHER FINANCE SOURCES									
39778070	4990	TRANSIN	-54,956.00	-53,335.00	-53,748.00	-52,974.00	-52,974.00	-54,197.00	2.3%
TOTAL OTHER FINANCE SOURCES			-54,956.00	-53,335.00	-53,748.00	-52,974.00	-52,974.00	-54,197.00	2.3%
830 PUBLIC WORKS									
397830	5460	PROFESSION	.00	3,100.00	.00	.00	.00	.00	.0%
397830	5490	OTHER	.00	.00	.00	.00	200.00	.00	.0%
397830	5800	BONDS	105,000.00	109,000.00	111,000.00	115,000.00	115,000.00	118,000.00	2.6%
397830	5810	INTEREST	24,553.75	21,076.25	17,501.25	13,828.75	13,829.00	10,043.00	-27.4%
397830	5910	MRKTVALU	29,298.49	1,635.92	686.03	52.19	.00	.00	.0%
TOTAL PUBLIC WORKS			158,852.24	134,812.17	129,187.28	128,880.94	129,029.00	128,043.00	-.8%
TOTAL D.S. - 2017 BOND			60,639.18	20,979.81	25,325.53	46,800.64	51,487.00	49,123.00	-4.6%
TOTAL REVENUE			-98,213.06	-113,832.36	-103,861.75	-82,080.30	-77,542.00	-78,920.00	1.8%
TOTAL EXPENSE			158,852.24	134,812.17	129,187.28	128,880.94	129,029.00	128,043.00	-.8%
GRAND TOTAL			60,639.18	20,979.81	25,325.53	46,800.64	51,487.00	49,123.00	-4.6%

2026 PROPOSED REVENUE AND EXPENDITURES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
D.S.- 2018A REFRIGERATION							
780 OTHER FINANCE SOURCES							
33878070 4990 TRANSIN	-79,000.00	-196,384.75	-201,368.00	-199,642.00	-199,443.00	-195,743.00	-1.9%
TOTAL OTHER FINANCE SOURCES	-79,000.00	-196,384.75	-201,368.00	-199,642.00	-199,443.00	-195,743.00	-1.9%
844 PARKS AND RECREATION							
338844 5460 PROFESSION	.00	200.00	3,300.00	200.00	.00	.00	.0%
338844 5490 OTHER	550.00	550.00	550.00	750.00	750.00	950.00	26.7%
338844 5800 BONDS	115,000.00	120,000.00	125,000.00	130,000.00	130,000.00	130,000.00	.0%
338844 5810 INTEREST	79,717.50	76,192.50	72,517.50	68,692.50	68,693.00	64,793.00	-5.7%
TOTAL PARKS AND RECREATION	195,267.50	196,942.50	201,367.50	199,642.50	199,443.00	195,743.00	-1.9%
TOTAL D.S.- 2018A REFRIGERAT	116,267.50	557.75	-.50	.50	.00	.00	.0%
TOTAL REVENUE	-79,000.00	-196,384.75	-201,368.00	-199,642.00	-199,443.00	-195,743.00	.0%
TOTAL EXPENSE	195,267.50	196,942.50	201,367.50	199,642.50	199,443.00	195,743.00	.0%
GRAND TOTAL	116,267.50	557.75	-.50	.50	.00	.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2018B BOND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
760 SPECIAL ASSESSMENTS							
31876070 4100 URRSPASSMT	-49,046.08	-45,259.76	-44,259.78	-21,601.42	-39,149.00	-35,620.00	-9.0%
31876070 4110 DELSPASSMT	-4,620.78	-2,958.04	-2,439.48	-396.88	.00	.00	.0%
31876070 4120 PPDSPASSMT	-2,079.00	-4,960.90	-13,829.07	-12,113.12	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-55,745.86	-53,178.70	-60,528.33	-34,111.42	-39,149.00	-35,620.00	-9.0%
770 MISCELLANEOUS							
31877070 4810 INTREV	-13.22	-2,229.66	-8,532.38	-1,657.13	.00	.00	.0%
31877070 4870 MISC	-1,563.09	-525.72	-264.49	-37.33	.00	.00	.0%
31877070 4880 MRKTVAL	.00	-5,117.96	-5,151.71	-1,706.06	.00	.00	.0%
TOTAL MISCELLANEOUS	-1,576.31	-7,873.34	-13,948.58	-3,400.52	.00	.00	.0%
780 OTHER FINANCE SOURCES							
31878070 4990 TRANSIN	-275,333.00	-277,013.00	-273,128.00	-274,336.00	-274,336.00	-275,228.00	.3%
TOTAL OTHER FINANCE SOURCES	-275,333.00	-277,013.00	-273,128.00	-274,336.00	-274,336.00	-275,228.00	.3%
830 PUBLIC WORKS							
318830 5460 PROFESSION	.00	200.00	3,300.00	200.00	.00	.00	.0%
318830 5490 OTHER	550.00	550.00	550.00	750.00	750.00	.00	.0%
318830 5800 BONDS	270,000.00	280,000.00	290,000.00	295,000.00	295,000.00	305,000.00	3.4%
318830 5810 INTEREST	66,975.00	58,725.00	50,175.00	41,400.00	41,400.00	32,400.00	-21.7%
318830 5910 MRKTVALU	-1,413.55	.00	406.96	.00	.00	.00	.0%
TOTAL PUBLIC WORKS	336,111.45	339,475.00	344,431.96	337,350.00	337,150.00	337,400.00	.1%
TOTAL D.S. - 2018B BOND	3,456.28	1,409.96	-3,172.95	25,502.06	23,665.00	26,552.00	12.2%
TOTAL REVENUE	-332,655.17	-338,065.04	-347,604.91	-311,847.94	-313,485.00	-310,848.00	-.8%
TOTAL EXPENSE	336,111.45	339,475.00	344,431.96	337,350.00	337,150.00	337,400.00	.1%
GRAND TOTAL	3,456.28	1,409.96	-3,172.95	25,502.06	23,665.00	26,552.00	12.2%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2019 BOND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
760 SPECIAL ASSESSMENTS							
31976070 4100 URRSPASSMT	-129,868.48	-120,211.26	-111,442.71	-56,706.65	-97,165.00	-94,197.00	-3.1%
31976070 4110 DELSPASSMT	-3,304.97	-718.83	-1,513.55	-2,626.25	.00	.00	.0%
31976070 4120 PPDSPASSMT	-27,759.83	-12,768.85	-16,524.90	-5,269.00	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-160,933.28	-133,698.94	-129,481.16	-64,601.90	-97,165.00	-94,197.00	-3.1%
770 MISCELLANEOUS							
31977070 4810 INTREV	-3,012.46	-29,331.22	-50,332.44	-31,504.48	.00	.00	.0%
31977070 4870 MISC	-691.21	-132.90	-293.25	-211.09	.00	.00	.0%
31977070 4880 MRKTVAL	-1,953.77	-54,396.01	-30,140.30	-19,683.01	.00	.00	.0%
TOTAL MISCELLANEOUS	-5,657.44	-83,860.13	-80,765.99	-51,398.58	.00	.00	.0%
780 OTHER FINANCE SOURCES							
31978070 4990 TRANSIN	-1,352,467.10	-350,082.00	-349,474.00	-348,623.00	-348,623.00	-352,781.00	1.2%
TOTAL OTHER FINANCE SOURCES	-1,352,467.10	-350,082.00	-349,474.00	-348,623.00	-348,623.00	-352,781.00	1.2%
830 PUBLIC WORKS							
319830 5460 PROFESSION	.00	.00	.00	.00	3,100.00	.00	-100.0%
319830 5480 REFRIMBSTS	.00	.00	25,537.50	.00	.00	.00	.0%
319830 5490 OTHER	.00	.00	.00	.00	200.00	.00	.0%
319830 5800 BONDS	440,000.00	450,000.00	460,000.00	470,000.00	470,000.00	480,000.00	2.1%
319830 5810 INTEREST	94,760.00	84,525.00	74,060.00	63,365.00	63,365.00	52,440.00	-17.2%
319830 5910 MRKTVALU	18,286.65	5,582.60	2,391.91	173.11	.00	.00	.0%
TOTAL PUBLIC WORKS	553,046.65	540,107.60	561,989.41	533,538.11	536,665.00	532,440.00	-.8%
TOTAL D.S. - 2019 BOND	-966,011.17	-27,533.47	2,268.26	68,914.63	90,877.00	85,462.00	-6.0%
TOTAL REVENUE	-1,519,057.82	-567,641.07	-559,721.15	-464,623.48	-445,788.00	-446,978.00	.3%
TOTAL EXPENSE	553,046.65	540,107.60	561,989.41	533,538.11	536,665.00	532,440.00	-.8%
GRAND TOTAL	-966,011.17	-27,533.47	2,268.26	68,914.63	90,877.00	85,462.00	-6.0%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2020 BOND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
760 SPECIAL ASSESSMENTS							
30076070 4100 URRSPASSMT	-55,577.10	-49,510.74	-44,686.03	-21,764.79	-38,162.00	-37,320.00	-2.2%
30076070 4110 DELSPASSMT	-652.49	-1,705.32	-2,523.88	-536.57	.00	.00	.0%
30076070 4120 PPDSPASSMT	-22,410.08	-24,251.50	-5,100.00	-4,250.00	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-78,639.67	-75,467.56	-52,309.91	-26,551.36	-38,162.00	-37,320.00	-2.2%
770 MISCELLANEOUS							
30077070 4810 INTREV	-721.31	-1,394.83	-5,951.42	-1,900.01	.00	.00	.0%
30077070 4870 MISC	-58.72	-313.21	-257.45	-24.44	.00	.00	.0%
30077070 4880 MRKTVAL	-1.13	-3,980.65	-3,507.08	-1,214.84	.00	.00	.0%
TOTAL MISCELLANEOUS	-781.16	-5,688.69	-9,715.95	-3,139.29	.00	.00	.0%
780 OTHER FINANCE SOURCES							
30078070 4990 TRANSIN	-306,298.30	-135,209.00	-147,761.92	-134,545.00	-134,545.00	-136,249.00	1.3%
TOTAL OTHER FINANCE SOURCES	-306,298.30	-135,209.00	-147,761.92	-134,545.00	-134,545.00	-136,249.00	1.3%
803 CITY HALL BUILDING							
300803 5460 PROFESSION	.00	.00	.00	.00	.00	3,100.00	.0%
300803 5490 OTHER	.00	.00	.00	.00	200.00	.00	.0%
300803 5800 BONDS	181,000.00	186,000.00	.00	.00	.00	.00	.0%
300803 5810 INTEREST	32,803.75	29,592.50	.00	.00	.00	.00	.0%
300803 5910 MRKTVALU	6,861.56	.00	.00	.00	.00	.00	.0%
TOTAL CITY HALL BUILDING	220,665.31	215,592.50	.00	.00	200.00	3,100.00	1450.0%
830 PUBLIC WORKS							
300830 5800 BONDS	.00	.00	187,000.00	192,000.00	192,000.00	193,000.00	.5%
300830 5810 INTEREST	.00	.00	26,328.75	23,012.50	23,013.00	19,644.00	-14.6%
300830 5910 MRKTVALU	.00	.00	279.04	5.09	.00	.00	.0%
300830 5980 TRSTO CIP	.00	234,894.31	.00	.00	.00	.00	.0%
TOTAL PUBLIC WORKS	.00	234,894.31	213,607.79	215,017.59	215,013.00	212,644.00	-1.1%
TOTAL D.S. - 2020 BOND	-165,053.82	234,121.56	3,820.01	50,781.94	42,506.00	42,175.00	-.8%
TOTAL REVENUE	-385,719.13	-216,365.25	-209,787.78	-164,235.65	-172,707.00	-173,569.00	.5%
TOTAL EXPENSE	220,665.31	450,486.81	213,607.79	215,017.59	215,213.00	215,744.00	.2%
GRAND TOTAL	-165,053.82	234,121.56	3,820.01	50,781.94	42,506.00	42,175.00	-.8%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2021B BOND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
760 SPECIAL ASSESSMENTS							
32176070 4100 URRSPASMT	-87,108.26	-73,030.07	-69,962.84	-34,103.03	-61,284.00	-56,421.00	-7.9%
32176070 4110 DELSPASMT	.00	-1,746.76	-3,618.77	-2,226.46	.00	.00	.0%
32176070 4120 PPDSPASMT	-23,337.00	-13,053.72	-32,689.85	-6,325.28	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-110,445.26	-87,830.55	-106,271.46	-42,654.77	-61,284.00	-56,421.00	-7.9%
770 MISCELLANEOUS							
32177070 4810 INTREV	.00	-1,824.81	-6,253.39	-7,299.53	.00	.00	.0%
32177070 4870 MISC	-165.67	-248.31	-518.86	-308.01	.00	.00	.0%
32177070 4880 MRKTVAL	.00	-4,170.19	-3,508.14	-4,598.08	.00	.00	.0%
TOTAL MISCELLANEOUS	-165.67	-6,243.31	-10,280.39	-12,205.62	.00	.00	.0%
780 OTHER FINANCE SOURCES							
32178070 4990 TRANSIN	.00	-231,242.00	-539,624.06	-231,492.00	-231,492.00	-227,555.00	-1.7%
TOTAL OTHER FINANCE SOURCES	.00	-231,242.00	-539,624.06	-231,492.00	-231,492.00	-227,555.00	-1.7%
830 PUBLIC WORKS							
321830 5460 PROFESSION	11,000.00	200.00	700.00	200.00	.00	.00	.0%
321830 5490 OTHER	500.00	500.00	500.00	550.00	750.00	950.00	26.7%
321830 5800 BONDS	.00	195,000.00	245,000.00	255,000.00	255,000.00	275,000.00	7.8%
321830 5810 INTEREST	106,983.34	126,125.00	115,125.00	102,625.00	102,625.00	89,375.00	-12.9%
321830 5910 MRKTVALU	.00	.00	405.21	39.46	.00	.00	.0%
TOTAL PUBLIC WORKS	118,483.34	321,825.00	361,730.21	358,414.46	358,375.00	365,325.00	1.9%
TOTAL D.S. - 2021B BOND	7,872.41	-3,490.86	-294,445.70	72,062.07	65,599.00	81,349.00	24.0%
TOTAL REVENUE	-110,610.93	-325,315.86	-656,175.91	-286,352.39	-292,776.00	-283,976.00	-3.0%
TOTAL EXPENSE	118,483.34	321,825.00	361,730.21	358,414.46	358,375.00	365,325.00	1.9%
GRAND TOTAL	7,872.41	-3,490.86	-294,445.70	72,062.07	65,599.00	81,349.00	24.0%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2022A BOND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
32271070 4000 CRTXVAL	-318,347.80	-268,095.77	-267,819.86	-145,551.84	-273,544.00	-270,814.00	-1.0%
32271070 4010 DELTAX	.00	-4,771.17	-3,467.52	-4,387.41	.00	.00	.0%
TOTAL TAXES	-318,347.80	-272,866.94	-271,287.38	-149,939.25	-273,544.00	-270,814.00	-1.0%
760 SPECIAL ASSESSMENTS							
32276070 4100 URRSPASSMT	.00	-120,504.07	-94,898.79	-47,456.80	-62,645.00	-60,116.00	-4.0%
32276070 4110 DELSPASSMT	.00	.00	-2,847.59	-8,519.04	.00	.00	.0%
32276070 4120 PPDSPASSMT	-748,784.78	-51,774.18	-31,565.63	-14,199.98	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	-748,784.78	-172,278.25	-129,312.01	-70,175.82	-62,645.00	-60,116.00	-4.0%
770 MISCELLANEOUS							
32277070 4810 INTREV	-319.00	-9,776.10	-34,494.94	-29,759.35	.00	.00	.0%
32277070 4870 MISC	.00	-209.77	-232.88	-1,401.08	.00	.00	.0%
32277070 4880 MRKTVAL	.00	-22,462.18	-20,453.28	-18,539.17	.00	.00	.0%
TOTAL MISCELLANEOUS	-319.00	-32,448.05	-55,181.10	-49,699.60	.00	.00	.0%
780 OTHER FINANCE SOURCES							
32278070 4990 TRANSIN	.00	.00	-272,217.11	.00	.00	.00	.0%
TOTAL OTHER FINANCE SOURCES	.00	.00	-272,217.11	.00	.00	.00	.0%
830 PUBLIC WORKS							
322830 5460 PROFESSION	30,500.00	200.00	200.00	200.00	.00	.00	.0%
322830 5490 OTHER	850.00	500.00	500.00	575.00	750.00	950.00	26.7%
322830 5800 BONDS	.00	.00	210,000.00	305,000.00	305,000.00	315,000.00	3.3%
322830 5810 INTEREST	.00	176,954.54	182,035.00	174,310.00	174,310.00	163,435.00	-6.2%
322830 5910 MRKTVALU	.00	.00	1,870.94	182.02	.00	.00	.0%
322830 5990 TRSTOFNDS	.00	.00	4,284.93	.00	.00	.00	.0%
TOTAL PUBLIC WORKS	31,350.00	177,654.54	398,890.87	480,267.02	480,060.00	479,385.00	-.1%
TOTAL D.S. - 2022A BOND	-1,036,101.58	-299,938.70	-329,106.73	210,452.35	143,871.00	148,455.00	3.2%
TOTAL REVENUE	-1,067,451.58	-477,593.24	-727,997.60	-269,814.67	-336,189.00	-330,930.00	-1.6%
TOTAL EXPENSE	31,350.00	177,654.54	398,890.87	480,267.02	480,060.00	479,385.00	-.1%
GRAND TOTAL	-1,036,101.58	-299,938.70	-329,106.73	210,452.35	143,871.00	148,455.00	3.2%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. - 2023 Bond	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
000 NOT USED							
323830 5460	.00	59,782.00	200.00	200.00	.00	.00	.0%
323830 5490	.00	850.00	500.00	550.00	750.00	950.00	26.7%
323830 5800	.00	.00	.00	255,000.00	255,000.00	415,000.00	62.7%
323830 5810	.00	.00	343,108.47	383,275.00	383,275.00	366,525.00	-4.4%
323830 5910	.00	.00	2,505.43	241.84	.00	.00	.0%
TOTAL NOT USED	.00	60,632.00	346,313.90	639,266.84	639,025.00	782,475.00	22.4%
710 TAXES							
32371070 4000	.00	-415,858.44	-518,752.33	-280,545.77	-526,936.00	-526,149.00	-.1%
32371070 4010	.00	.00	-8,953.35	-7,894.91	.00	.00	.0%
TOTAL TAXES	.00	-415,858.44	-527,705.68	-288,440.68	-526,936.00	-526,149.00	-.1%
760 SPECIAL ASSESSMENTS							
32376070 4100	.00	.00	-279,783.86	-112,172.34	-144,715.00	-133,262.00	-7.9%
32376070 4110	.00	.00	.00	-7,744.94	.00	.00	.0%
32376070 4120	.00	-1,063,089.76	-112,928.38	-34,014.19	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	.00	-1,063,089.76	-392,712.24	-153,931.47	-144,715.00	-133,262.00	-7.9%
770 MISCELLANEOUS							
32377070 4810	.00	-4,915.43	-43,906.27	-39,545.09	.00	.00	.0%
32377070 4811	.00	-1,372.63	.00	.00	.00	.00	.0%
32377070 4870	.00	.00	-574.17	-833.41	.00	.00	.0%
32377070 4880	.00	-19,524.11	-28,303.59	-24,625.72	.00	.00	.0%
TOTAL MISCELLANEOUS	.00	-25,812.17	-72,784.03	-65,004.22	.00	.00	.0%
780 OTHER FINANCE SOURCES							
32378070 4990	.00	.00	-4,284.93	.00	.00	.00	.0%
TOTAL OTHER FINANCE SOURCES	.00	.00	-4,284.93	.00	.00	.00	.0%
TOTAL D.S. - 2023 Bond	.00	-1,444,128.37	-651,172.98	131,890.47	-32,626.00	123,064.00	-477.2%
TOTAL REVENUE	.00	-1,504,760.37	-997,486.88	-507,376.37	-671,651.00	-659,411.00	-1.8%
TOTAL EXPENSE	.00	60,632.00	346,313.90	639,266.84	639,025.00	782,475.00	22.4%
GRAND TOTAL	.00	-1,444,128.37	-651,172.98	131,890.47	-32,626.00	123,064.00	-477.2%

2026 PROPOSED REVENUE AND EXPENDITURES

D. S. -2024 Bond	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
32471070 4000 CRTXVAL	.00	.00	.00	-178,124.02	-334,502.00	-336,392.00	.6%
32471070 4010 DELTAX	.00	.00	.00	-52.90	.00	.00	.0%
TOTAL TAXES	.00	.00	.00	-178,176.92	-334,502.00	-336,392.00	.6%
760 SPECIAL ASSESSMENTS							
32476070 4100 URRSPASSMT	.00	.00	.00	-111,783.87	-322,536.00	-102,206.00	-68.3%
32476070 4120 PPDSPASSMT	.00	.00	-840,676.05	-112,637.70	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	.00	.00	-840,676.05	-224,421.57	-322,536.00	-102,206.00	-68.3%
770 MISCELLANEOUS							
32477070 4810 INTREV	.00	.00	-3,170.75	-16,818.87	.00	.00	.0%
32477070 4811 INTRSTINC	.00	.00	-442.18	.00	.00	.00	.0%
32477070 4870 MISC	.00	.00	.00	-.01	.00	.00	.0%
32477070 4880 MRKTVAL	.00	.00	.00	-10,949.08	.00	.00	.0%
TOTAL MISCELLANEOUS	.00	.00	-3,612.93	-27,767.96	.00	.00	.0%
780 OTHER FINANCE SOURCES							
32478070 4990 TRANSIN	.00	.00	.00	-390,969.00	-390,968.00	-386,558.00	-1.1%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	-390,969.00	-390,968.00	-386,558.00	-1.1%
830 PUBLIC WORKS							
324830 5460 PROFESSION	.00	.00	.00	200.00	.00	.00	.0%
324830 5490 OTHER	.00	.00	.00	500.00	750.00	950.00	26.7%
324830 5800 BONDS	.00	.00	.00	.00	.00	560,000.00	.0%
324830 5810 INTEREST	.00	.00	.00	479,476.11	479,477.00	426,900.00	-11.0%
324830 5910 MRKTVALU	.00	.00	929.54	99.92	.00	.00	.0%
TOTAL PUBLIC WORKS	.00	.00	929.54	480,276.03	480,227.00	987,850.00	105.7%
TOTAL D. S. -2024 Bond	.00	.00	-843,359.44	-341,059.42	-567,779.00	162,694.00	-128.7%
TOTAL REVENUE	.00	.00	-844,288.98	-821,335.45	-1,048,006.00	-825,156.00	-21.3%
TOTAL EXPENSE	.00	.00	929.54	480,276.03	480,227.00	987,850.00	105.7%
GRAND TOTAL	.00	.00	-843,359.44	-341,059.42	-567,779.00	162,694.00	-128.7%

2026 PROPOSED REVENUE AND EXPENDITURES

D.S. -2025 Bond	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
32571070 4000 CRTXVAL	.00	.00	.00	.00	.00	-172,291.00	.0%
TOTAL TAXES	.00	.00	.00	.00	.00	-172,291.00	.0%
760 SPECIAL ASSESSMENTS							
32576070 4100 URRSPASSMT	.00	.00	.00	.00	.00	-230,208.00	.0%
32576070 4120 PPDSPASSMT	.00	.00	.00	-751,745.00	.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS	.00	.00	.00	-751,745.00	.00	-230,208.00	.0%
830 PUBLIC WORKS							
325830 5490 OTHER	.00	.00	.00	4,100.00	.00	950.00	.0%
325830 5810 INTEREST	.00	.00	.00	.00	.00	176,681.00	.0%
TOTAL PUBLIC WORKS	.00	.00	.00	4,100.00	.00	177,631.00	.0%
TOTAL D.S. -2025 Bond	.00	.00	.00	-747,645.00	.00	-224,868.00	.0%
TOTAL REVENUE	.00	.00	.00	-751,745.00	.00	-402,499.00	.0%
TOTAL EXPENSE	.00	.00	.00	4,100.00	.00	177,631.00	.0%
GRAND TOTAL	.00	.00	.00	-747,645.00	.00	-224,868.00	.0%

2026

PAY AS YOU GO

JENNIE-O TAX INCREMENT FUND

Jennie-O Turkey Store Development District established a second Tax Increment District in 2015 with increment starting in 2016 to repay a note of \$594,304 thru Feb. 2024.

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	49,127	49,622	50,466	0	0
Expenditures	(45,214)	(750)	0	(64,950)	0
Prior Adjust.	(1)	1			----
Balance-Dec. 31	<u>16,077</u>	<u>64,950</u>	<u>115,416</u>	<u>50,466</u>	<u>50,466</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T. I. (JENNIE-O)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
36971070 4020 TIF	-49,126.95	-49,622.18	-50,466.48	.00	.00	.00	.0%
TOTAL TAXES	-49,126.95	-49,622.18	-50,466.48	.00	.00	.00	.0%
807 PLANNING & DEVELOPMENT							
369807 5460 PROFESSION	1,000.00	750.00	.00	1,013.00	.00	.00	.0%
369807 5820 CONTRACTS	44,214.26	.00	.00	.00	64,950.00	.00	.0%
TOTAL PLANNING & DEVELOPMENT	45,214.26	750.00	.00	1,013.00	64,950.00	.00	-100.0%
TOTAL T. I. (JENNIE-O)	-3,912.69	-48,872.18	-50,466.48	1,013.00	64,950.00	.00	-100.0%
TOTAL REVENUE	-49,126.95	-49,622.18	-50,466.48	.00	.00	.00	.0%
TOTAL EXPENSE	45,214.26	750.00	.00	1,013.00	64,950.00	.00	-100.0%
GRAND TOTAL	-3,912.69	-48,872.18	-50,466.48	1,013.00	64,950.00	.00	-100.0%

2026

PAY AS YOU GO

JH LLC Tax Increment Fund

In 2019 the City entered into a Tax Increment agreement with J.H. LLC to initially construct a three story, 72 unit apartment building on property it acquired in the District. In addition to the building construction, the project will include new access, parking improvements, lighting, utility extensions/ relocations, soil corrections, and storm water controls.

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Adopted</u>	<u>2026</u> <u>Proposed</u>
Revenues	79,717	156,893	304,851	300,000	410,000
Expenditures	(76,732)	(149,798)	(289,608)	(285,000)	(390,600)
Prior Adjust.	1	0	----	----	----
Balance-Dec. 31	<u>2,985</u>	<u>10,080</u>	<u>25,323</u>	<u>40,323</u>	<u>59,723</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T.I. (JH LLC)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
37371070 4020 TIF	-79,717.41	-156,893.14	-304,850.87	-206,920.17	-300,000.00	-410,000.00	36.7%
TOTAL TAXES	-79,717.41	-156,893.14	-304,850.87	-206,920.17	-300,000.00	-410,000.00	36.7%
807 PLANNING & DEVELOPMENT							
373807 5460 PROFESSION	1,000.00	750.00	.00	1,013.00	.00	1,100.00	.0%
373807 5820 CONTRACTS	75,731.54	149,048.48	289,608.33	196,574.16	285,000.00	389,500.00	36.7%
TOTAL PLANNING & DEVELOPMENT	76,731.54	149,798.48	289,608.33	197,587.16	285,000.00	390,600.00	37.1%
TOTAL T.I. (JH LLC)	-2,985.87	-7,094.66	-15,242.54	-9,333.01	-15,000.00	-19,400.00	29.3%
TOTAL REVENUE	-79,717.41	-156,893.14	-304,850.87	-206,920.17	-300,000.00	-410,000.00	36.7%
TOTAL EXPENSE	76,731.54	149,798.48	289,608.33	197,587.16	285,000.00	390,600.00	37.1%
GRAND TOTAL	-2,985.87	-7,094.66	-15,242.54	-9,333.01	-15,000.00	-19,400.00	29.3%

2026

PAY AS YOU GO

G.M Tax Increment Fund

In 2017 the City entered into a Tax Increment agreement with GM Dev. LLC to initially construct a 14,000 square foot LTL terminal and office facility. In addition to the building construction, the project will include a new access, parking improvements, lighting, utility extensions/relocation, soil correction, and storm water controls. Work was completed in 2017. The real estate and Tax Increment Financing plan was formalized in a Development Agreement.

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	24,048	23,929	23,698	23,000	24,000
Expenditures	(22,643)	(22,287)	(21,328)	(20,700)	(22,700)
Prior Adjust.	----	1			----
Balance-Dec. 31	<u>8,766</u>	<u>10,408</u>	<u>12,778</u>	<u>15,078</u>	<u>16,378</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T. I. (GM DEVELOPMENT)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
37471070 4020 TIF	-24,047.58	-23,929.46	-23,697.53	-12,023.79	-23,000.00	-24,000.00	4.3%
TOTAL TAXES	-24,047.58	-23,929.46	-23,697.53	-12,023.79	-23,000.00	-24,000.00	4.3%
807 PLANNING & DEVELOPMENT							
374807 5460 PROFESSION	1,000.00	750.00	.00	1,013.00	.00	1,100.00	.0%
374807 5820 CONTRACTS	21,642.84	-80,399.66	7,633.98	10,821.41	20,700.00	21,600.00	4.3%
374807 5990 TRSTOFNDS	.00	101,936.21	13,693.79	.00	.00	.00	.0%
TOTAL PLANNING & DEVELOPMENT	22,642.84	22,286.55	21,327.77	11,834.41	20,700.00	22,700.00	9.7%
TOTAL T. I. (GM DEVELOPMENT)	-1,404.74	-1,642.91	-2,369.76	-189.38	-2,300.00	-1,300.00	-43.5%
TOTAL REVENUE	-24,047.58	-23,929.46	-23,697.53	-12,023.79	-23,000.00	-24,000.00	4.3%
TOTAL EXPENSE	22,642.84	22,286.55	21,327.77	11,834.41	20,700.00	22,700.00	9.7%
GRAND TOTAL	-1,404.74	-1,642.91	-2,369.76	-189.38	-2,300.00	-1,300.00	-43.5%

2026

PAY AS YOU GO

Legacy on First Tax Increment Fund

In 2019 the City entered into a Tax Increment agreement with Legacy Group to initially construct a 7,600 square foot restaurant/retail/facility on property it is acquiring in the District. In addition to the building construction, the project was to include new access, parking improvements, lighting, utility extensions/relocation, soil correction, and storm water controls. Work on the project was completed in 2018.

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	14,521	18,085	20,363	16,000	13,000
Expenditures	(14,465)	(17,027)	(18,189)	(14,400)	(12,800)
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>2,870</u>	<u>3,928</u>	<u>6,102</u>	<u>7,702</u>	<u>7,902</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T.I. (LEGACY ON FIRST)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
37571070 4020 TIF	-14,520.59	-18,085.11	-20,362.84	-17,241.34	-16,000.00	-13,000.00	-18.8%
TOTAL TAXES	-14,520.59	-18,085.11	-20,362.84	-17,241.34	-16,000.00	-13,000.00	-18.8%
807 PLANNING & DEVELOPMENT							
375807 5460 PROFESSION	1,000.00	750.00	.00	1,013.00	.00	1,100.00	.0%
375807 5820 CONTRACTS	13,464.69	16,276.60	18,189.32	15,654.45	14,400.00	11,700.00	-18.8%
TOTAL PLANNING & DEVELOPMENT	14,464.69	17,026.60	18,189.32	16,667.45	14,400.00	12,800.00	-11.1%
TOTAL T.I. (LEGACY ON FIRST)	-55.90	-1,058.51	-2,173.52	-573.89	-1,600.00	-200.00	-87.5%
TOTAL REVENUE	-14,520.59	-18,085.11	-20,362.84	-17,241.34	-16,000.00	-13,000.00	-18.8%
TOTAL EXPENSE	14,464.69	17,026.60	18,189.32	16,667.45	14,400.00	12,800.00	-11.1%
GRAND TOTAL	-55.90	-1,058.51	-2,173.52	-573.89	-1,600.00	-200.00	-87.5%

2026

PAY AS YOU GO

15th Street Flats Tax Increment Fund

In 2016 the City entered into a Tax Increment agreement with 15th Street Flats, LLC to construct a 4-story, 47 unit apartment complex on property it is acquiring in the District. In addition to the building construction, the project included new access, parking improvements, lighting, utility extensions/relocati soil correction, and storm water controls. Work on the project was completed in 2019.

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	37,856	37,856	38,484	37,850	12,000
Expenditures	(35,071)	(34,821)	(34,635)	(34,065)	(11,900)
Prior Adjust.	0		1	----	----
Balance-Dec. 31	<u>6,571</u>	<u>9,606</u>	<u>13,456</u>	<u>17,241</u>	<u>17,341</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T.I. (15TH STREET FLATS)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
37671070 4020 TIF	-37,856.49	-37,856.49	-38,483.76	-6,309.81	-37,850.00	-12,000.00	-68.3%
TOTAL TAXES	-37,856.49	-37,856.49	-38,483.76	-6,309.81	-37,850.00	-12,000.00	-68.3%
807 PLANNING & DEVELOPMENT							
376807 5460 PROFESSION	1,000.00	750.00	.00	1,013.00	.00	1,100.00	.0%
376807 5820 CONTRACTS	34,070.66	34,070.85	34,635.38	5,678.83	34,065.00	10,800.00	-68.3%
TOTAL PLANNING & DEVELOPMENT	35,070.66	34,820.85	34,635.38	6,691.83	34,065.00	11,900.00	-65.1%
TOTAL T.I. (15TH STREET FLAT	-2,785.83	-3,035.64	-3,848.38	382.02	-3,785.00	-100.00	-97.4%
TOTAL REVENUE	-37,856.49	-37,856.49	-38,483.76	-6,309.81	-37,850.00	-12,000.00	-68.3%
TOTAL EXPENSE	35,070.66	34,820.85	34,635.38	6,691.83	34,065.00	11,900.00	-65.1%
GRAND TOTAL	-2,785.83	-3,035.64	-3,848.38	382.02	-3,785.00	-100.00	-97.4%

2026

PAY AS YOU GO

Block 25 Housing Tax Increment

In 2021, the City entered into a Tax Increment agreement for Block-25 Lofts, a multifamily housing project located at Block-25 in downtown Willmar. TIF will be used to offset site acquisition, environmental remediation, utilities, stormwater controls, paving and lighting.

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	324,801	65,542	12,487	64,000	90,000
Expenditures	(9,887)	(380,344)	(12,487)	(57,600)	(92,100)
Prior Adjust.				----	----
Balance-Dec. 31	<u>314,914</u>	<u>112</u>	<u>112</u>	<u>6,512</u>	<u>4,412</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T.I. (BLOCK 25 HSG LOFTS)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
710 TAXES							
37871070 4020 TIF	.00	.00	.00	-44,780.84	-64,000.00	-90,000.00	40.6%
TOTAL TAXES	.00	.00	.00	-44,780.84	-64,000.00	-90,000.00	40.6%
720 LICENSES AND PERMITS							
37872070 4270 NONBUSPERM	-10,000.00	.00	.00	.00	.00	.00	.0%
TOTAL LICENSES AND PERMITS	-10,000.00	.00	.00	.00	.00	.00	.0%
730 INTERGOVERNMENTAL REVENUE							
37873070 4320 STGRANT	-314,800.98	-65,542.06	-12,486.52	.00	.00	.00	.0%
TOTAL INTERGOVERNMENTAL REVEN	-314,800.98	-65,542.06	-12,486.52	.00	.00	.00	.0%
807 PLANNING & DEVELOPMENT							
378807 5460 PROFESSION	9,887.59	.00	.00	1,013.00	.00	1,100.00	.0%
378807 5490 OTHER	-.98	380,344.02	12,486.52	.00	.00	.00	.0%
378807 5820 CONTRACTS	.00	.00	.00	40,302.76	57,600.00	81,000.00	40.6%
TOTAL PLANNING & DEVELOPMENT	9,886.61	380,344.02	12,486.52	41,315.76	57,600.00	82,100.00	42.5%
TOTAL T.I. (BLOCK 25 HSG LOF	-314,914.37	314,801.96	.00	-3,465.08	-6,400.00	-7,900.00	23.4%
TOTAL REVENUE	-324,800.98	-65,542.06	-12,486.52	-44,780.84	-64,000.00	-90,000.00	40.6%
TOTAL EXPENSE	9,886.61	380,344.02	12,486.52	41,315.76	57,600.00	82,100.00	42.5%
GRAND TOTAL	-314,914.37	314,801.96	.00	-3,465.08	-6,400.00	-7,900.00	23.4%

2026

PAY AS YOU GO

Unique Opportunities Willmar LLC

In 2022 the City entered into a Tax Increment agreement with Unique Opportunities Willmar LLC to construct housing over three phases.

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Unassigned Bal.	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----
Assigned Bal.	----	----	----	0	0
Revenues	0	0	0	0	100,000
Expenditures	0	0	0	0	(96,100)
Prior Adjust.	----	----	----	----	----
Balance-Dec. 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,900</u>

2026 PROPOSED REVENUE AND EXPENDITURES

T.I. (LAKELAND-JH LLC)	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
770 MISCELLANEOUS							
37977080 4000 CRTXVAL	.00	.00	.00	.00	.00	-100,000.00	.0%
TOTAL MISCELLANEOUS	.00	.00	.00	.00	.00	-100,000.00	.0%
807 PLANNING & DEVELOPMENT							
379807 5460 PROFESSION	.00	.00	.00	1,010.34	.00	1,100.00	.0%
379807 5820 CONTRACTS	.00	.00	.00	.00	.00	95,000.00	.0%
TOTAL PLANNING & DEVELOPMENT	.00	.00	.00	1,010.34	.00	96,100.00	.0%
TOTAL T.I. (LAKELAND-JH LLC)	.00	.00	.00	1,010.34	.00	-3,900.00	.0%
TOTAL REVENUE	.00	.00	.00	.00	.00	-100,000.00	.0%
TOTAL EXPENSE	.00	.00	.00	1,010.34	.00	96,100.00	.0%
GRAND TOTAL	.00	.00	.00	1,010.34	.00	-3,900.00	.0%

ENTERPRISE

FUNDS

2026

WASTE TREATMENT PLANT FUND

The Waste Treatment Plant involves the operation, maintenance, collection, treatment of sewage for the City of Willmar and Eagle Lake Sewer District.

During 1983, improvements to the plant costing approximately \$10,000,000 were completed.

The City sold bonds totaling \$1,290,000 to pay for their share. These bonds will be paid through sewer charges. Due to the plant odor problem, the City, in 1988, sold \$3,250,000 worth of General Obligation Revenue Bonds with an increase in sewer rates to repay them.

In 1996 the City issued a Public Facilities note in the amount of \$4,300,000 for a sludge storage facility with the intent to repay the note with sewer rate increases. Starting in 2005 the City started the process to relocate the Treatment Plant approximately 4 miles west of the city at an estimated cost of \$86 million plus, funded by Grants, Loans and Fees.

Beginning in 2011, the new plant became fully operational and reserves will be set at one year debt service and six months of operational costs.

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 To Date 24-Nov</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
Revenues	11,000,046	10,631,492	8,338,035	11,419,850	12,616,950
Total Expenditures	(13,752,641)	(8,419,635)	(11,744,238)	(14,158,430)	(14,622,783)
Prior Adjust.	----	----	----	----	----
Capitalized CIP	-	124,053			
Balance-Dec. 31	<u>34,435,651</u>	<u>36,771,561</u>	<u>33,365,358</u>	<u>34,032,981</u>	<u>32,027,148</u>

2026 PROPOSED REVENUE AND EXPENDITURES

WASTE TREATMENT			2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
730 INTERGOVERNMENTAL REVENUE									
65173090	4320	STGRANT	.00	.00	-52,963.00	-6,033.00	.00	.00	.0%
65173090	4340	CTYGRANT	-79,456.21	-84,652.16	-36,555.02	-50,866.28	-30,000.00	-10,000.00	-66.7%
TOTAL INTERGOVERNMENTAL REVEN			-79,456.21	-84,652.16	-89,518.02	-56,899.28	-30,000.00	-10,000.00	-66.7%
740 CHARGES FOR SERVICES									
65174090	4415	LANDRENT	-11,353.80	-10,450.62	-10,450.62	-10,325.62	-9,850.00	-9,950.00	1.0%
65174090	4450	SALEMATRL	-12,662.53	-7,005.00	-6,033.53	-819.58	.00	-500.00	.0%
65174090	4600	GENCOLLTNS	-9,046,510.11	-9,015,610.39	-8,756,156.91	-7,094,627.25	-10,125,000.00	-11,134,500.00	10.0%
65174090	4610	WWEAGLELK	-322,220.80	-179,017.72	.00	.00	.00	.00	.0%
65174090	4620	WWEPTPIX	-40,898.44	.00	.00	.00	.00	.00	.0%
65174090	4630	WADMINBILL	-227,715.37	-227,809.52	-248,119.91	-173,094.08	-240,000.00	-247,000.00	2.9%
65174090	4640	WUTILRPLCE	-425,797.41	-433,744.80	-448,249.96	-357,570.51	-450,000.00	-500,000.00	11.1%
65174090	4650	WWDELWVST	-193,157.17	-131,743.02	-130,936.16	-57,300.43	-95,000.00	-90,000.00	-5.3%
TOTAL CHARGES FOR SERVICES			-10,280,315.63	-10,005,381.07	-9,599,947.09	-7,693,737.47	-10,919,850.00	-11,981,950.00	9.7%
760 SPECIAL ASSESSMENTS									
65176090	4100	URRSPASSMT	.00	-139,093.91	-315,100.62	-171,212.88	.00	-350,000.00	.0%
65176090	4110	DELSPASSMT	.00	.00	-2,671.38	-4,712.48	-320,000.00	.00	.0%
TOTAL SPECIAL ASSESSMENTS			.00	-139,093.91	-317,772.00	-175,925.36	-320,000.00	-350,000.00	9.4%
770 MISCELLANEOUS									
65177090	4810	INTREV	-152,224.63	-267,816.76	-292,576.88	-253,264.16	-150,000.00	-275,000.00	83.3%
65177090	4830	SALE ASSET	-5,000.00	-44,383.64	.00	.00	.00	.00	.0%
65177090	4860	REFND/REIM	.00	-780.00	-66,785.15	-4,065.81	.00	.00	.0%
65177090	4870	MISC	.00	-462.69	-765.66	-330.40	.00	.00	.0%
65177090	4880	MRKTVAL	-102,992.96	-457,475.94	-156,077.25	-153,812.96	.00	.00	.0%
TOTAL MISCELLANEOUS			-260,217.59	-770,919.03	-516,204.94	-411,473.33	-150,000.00	-275,000.00	83.3%
780 OTHER FINANCE SOURCES									
65178090	4990	TRANSIN	-1,608,307.47	.00	-108,050.00	.00	.00	.00	.0%
TOTAL OTHER FINANCE SOURCES			-1,608,307.47	.00	-108,050.00	.00	.00	.00	.0%
890 WASTEWATER TREATMENT									
651890	5000	SAL-REG EM	717,322.06	814,961.28	891,265.84	801,039.91	857,881.00	904,655.00	5.5%
651890	5010	OT-REG EMP	45,887.45	12,207.52	15,750.32	15,046.88	50,000.00	50,000.00	.0%
651890	5030	EMPLR-PEN	112,020.02	120,193.05	130,108.46	120,791.51	153,808.00	149,450.00	-2.8%
651890	5040	EMPLR-INSU	290,413.70	277,594.56	282,277.45	251,397.47	294,574.00	290,315.00	-1.4%
651890	5075	INSPASS	.00	48,215.76	.00	.00	.00	.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

			2022	2023	2024	10/31/2025	2025	TNT	PCT
WASTE TREATMENT			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	CHANGE
651890 5200	GENSUPP	225,635.97	400,312.39	402,188.74	351,641.59	450,000.00	450,000.00	.0%	
651890 5210	OFFICE SUP	473.10	1,191.97	471.55	498.36	500.00	500.00	.0%	
651890 5220	SMALL TOOL	14,011.79	7,322.69	9,487.74	10,425.83	15,000.00	15,000.00	.0%	
651890 5230	ADVERTISE	.00	.00	118.99	418.74	.00	.00	.0%	
651890 5260	MTRFUEL	38,729.19	43,990.63	29,535.21	21,088.60	45,000.00	45,000.00	.0%	
651890 5270	POSTAGE	372.40	485.95	299.75	304.05	400.00	400.00	.0%	
651890 5290	COMM	327.13	.00	.00	.00	500.00	500.00	.0%	
651890 5300	MAINTEQUIP	178,755.01	218,117.60	249,182.99	65,474.98	250,000.00	300,000.00	20.0%	
651890 5310	MAINTSTRUC	42,354.31	26,664.96	6,606.86	1,869.39	60,000.00	60,000.00	.0%	
651890 5320	MAINTOTHIM	36,364.45	49,287.32	38,048.43	20,019.15	40,000.00	40,000.00	.0%	
651890 5330	PRINTPUB	.00	.00	.00	.00	200.00	200.00	.0%	
651890 5350	UTILITIES	725,814.32	761,637.71	762,609.54	595,637.52	800,000.00	800,000.00	.0%	
651890 5360	WASTEREM	5,494.98	6,473.61	3,840.30	4,307.60	6,500.00	6,000.00	-7.7%	
651890 5370	CONFTRVL	15,754.39	21,067.80	13,445.76	16,288.77	25,000.00	25,000.00	.0%	
651890 5380	ALSGENTRVL	8,307.34	12,109.69	537.50	1,035.33	10,000.00	5,000.00	-50.0%	
651890 5390	AWARDS	.00	572.79	53.50	.00	.00	359.00	.0%	
651890 5400	SUBSCRIPT	6,668.05	14,113.00	13,553.99	21,302.39	15,000.00	15,000.00	.0%	
651890 5410	INSURANCES	.00	.00	64,338.00	61,087.00	.00	.00	.0%	
651890 5420	RENTS	1,350.11	210.66	22,928.30	9,867.61	4,000.00	4,000.00	.0%	
651890 5450	LICTAXES	31,393.75	23,489.00	21,999.00	7,623.49	27,000.00	28,500.00	5.6%	
651890 5460	PROFESSION	231,270.02	275,739.92	309,235.68	51,304.25	300,000.00	300,000.00	.0%	
651890 5490	OTHER	9,773.97	52,754.43	77,128.87	143,988.87	25,000.00	75,000.00	200.0%	
651890 5500	SAFETY PRO	.00	644.65	3,899.03	1,440.25	3,000.00	4,000.00	33.3%	
651890 5600	BUILDINGS	.00	.00	81.21	.00	.00	.00	.0%	
651890 5620	MACHINEAUT	.00	.05	.00	.00	.00	.00	.0%	
651890 5800	BONDS	.00	.00	.00	5,736,000.00	5,736,000.00	5,957,000.00	3.9%	
651890 5810	INTEREST	1,562,713.70	1,464,873.80	1,363,426.66	1,258,990.88	1,077,705.00	1,077,705.00	.0%	
651890 5900	DEPRE	1,915,154.70	1,931,718.72	2,272,294.06	.00	2,300,000.00	2,300,000.00	.0%	
651890 5910	MRKTVALU	990,411.27	74,332.14	16,420.09	1,442.78	.00	.00	.0%	
651890 5970	TRSTO GEN	341,250.00	376,250.00	376,250.00	.00	376,250.00	387,250.00	2.9%	
651890 5980	TRSTO CIP	425,797.41	2,813,050.00	435,000.00	1,580,000.00	.00	.00	.0%	
651890 5999	TRSDEBTSRV	.00	.00	.00	137,813.00	137,813.00	134,873.00	-2.1%	
TOTAL WASTEWATER TREATMENT			7,973,820.59	9,849,583.65	7,812,383.82	11,288,138.20	13,061,131.00	13,425,707.00	2.8%
891 WASTEWATER COLLECTION									
651891 5000	SAL-REG EM	58,424.64	65,069.59	66,452.42	59,794.85	70,405.00	72,963.00	3.6%	
651891 5010	OT-REG EMP	1,321.17	511.74	12.28	25.31	2,000.00	2,000.00	.0%	
651891 5030	EMPLR-PEN	8,641.34	9,442.53	9,628.58	8,551.78	12,144.00	13,576.00	11.8%	
651891 5040	EMPLR-INSU	32,587.98	31,898.61	30,268.00	25,364.08	31,600.00	32,187.00	1.9%	
651891 5075	INSPASS	.00	4,890.99	.00	.00	.00	.00	.0%	
651891 5080	EMEEAPRARE	30.98	6,096.55	.00	.00	.00	.00	.0%	
651891 5200	GENSUPP	242.38	2,344.27	1,270.68	219.02	1,000.00	1,000.00	.0%	
651891 5220	SMALL TOOL	16,928.68	2,402.32	3,292.48	2,164.00	3,000.00	3,000.00	.0%	
651891 5230	ADVERTISE	188.32	.00	.00	124.12	.00	.00	.0%	
651891 5260	MTRFUEL	1,291.28	933.42	460.36	450.23	1,000.00	1,000.00	.0%	
651891 5270	POSTAGE	.00	12.86	.00	.00	100.00	.00	.0%	
651891 5290	COMM	.00	320.09	274.45	249.50	400.00	400.00	.0%	
651891 5300	MAINTEQUIP	20,730.25	15,540.63	79,469.11	14,800.71	25,000.00	25,000.00	.0%	
651891 5310	MAINTSTRUC	240.00	38,030.44	537.90	.00	35,000.00	35,000.00	.0%	

2026 PROPOSED REVENUE AND EXPENDITURES

			2022	2023	2024	10/31/2025	2025	TNT	PCT
WASTE TREATMENT			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	CHANGE
651891	5320	MAINTOTHIM	16,409.74	32,908.74	9,340.00	1,500.00	50,000.00	450,000.00	800.0%
651891	5350	UTILITIES	67,547.68	75,079.27	63,220.29	59,828.90	85,000.00	80,000.00	-5.9%
651891	5360	WASTEREM	.00	221.44	.00	.00	2,000.00	2,000.00	.0%
651891	5370	CONFTRVL	386.18	282.54	300.00	.00	500.00	500.00	.0%
651891	5390	AWARDS	.00	.00	53.50	.00	.00	.00	.0%
651891	5410	INSURANCES	40,149.00	47,610.00	.00	.00	50,000.00	50,000.00	.0%
651891	5420	RENTS	.00	.00	.00	.00	200.00	200.00	.0%
651891	5450	LICTAXES	651.23	274.24	313.42	313.42	500.00	500.00	.0%
651891	5460	PROFESSION	8,928.80	8,978.30	22,963.75	1,379.00	50,000.00	35,000.00	-30.0%
651891	5490	OTHER	6,198.40	16,119.03	82.00	54,141.86	10,000.00	10,000.00	.0%
651891	5900	DEPRE	268,188.13	268,188.18	5,582.35	.00	275,000.00	.00	.0%
651891	5980	TRSTO CIP	4,151,859.00	2,902,003.00	.00	.00	.00	.00	.0%
TOTAL WASTEWATER COLLECTION			4,700,945.18	3,529,158.78	293,521.57	228,906.78	704,849.00	814,326.00	15.5%
892 WASTEWATER BIOSOLIDS									
651892	5030	EMPLR-PEN	78,390.00	34,470.00	-24,981.00	.00	.00	.00	.0%
651892	5040	EMPLR-INSU	2,531.00	-4,616.00	.00	.00	.00	.00	.0%
651892	5200	GENSUPP	28,609.60	45,497.77	39,130.22	44,865.70	50,000.00	50,000.00	.0%
651892	5220	SMALL TOOL	995.12	1,380.92	2,153.37	139.99	1,000.00	1,000.00	.0%
651892	5260	MTRFUEL	4,374.73	1,178.07	194.19	-75.08	5,000.00	4,000.00	-20.0%
651892	5270	POSTAGE	400.00	.00	.00	.00	.00	.00	.0%
651892	5300	MAINT EQUIP	28,091.68	22,041.18	13,566.10	10,817.30	20,000.00	20,000.00	.0%
651892	5310	MAINTSTRUC	7,800.00	.00	5,050.00	1,250.37	5,000.00	5,000.00	.0%
651892	5320	MAINTOTHIM	2,011.60	139.63	.00	2,030.22	500.00	.00	.0%
651892	5350	UTILITIES	456.00	455.00	456.00	427.21	600.00	500.00	-16.7%
651892	5410	INSURANCES	11,524.00	13,654.00	.00	.00	14,500.00	14,500.00	.0%
651892	5450	LICTAXES	140.00	140.00	140.00	.00	200.00	.00	.0%
651892	5460	PROFESSION	10,635.40	8,531.60	8,693.90	10,119.00	10,000.00	10,000.00	.0%
651892	5490	OTHER	132,487.95	143,742.53	244,746.05	135,588.87	200,000.00	250,000.00	25.0%
651892	5900	DEPRE	54,897.13	54,896.99	.00	.00	55,000.00	.00	.0%
TOTAL WASTEWATER BIOSOLIDS			363,344.21	321,511.69	289,148.83	205,163.58	361,800.00	355,000.00	-1.9%
893 WASTEWATER EAGLE LAKE									
651893	5200	GENSUPP	.00	.00	181.20	7.78	250.00	250.00	.0%
651893	5270	POSTAGE	.00	.00	.00	.00	200.00	.00	-100.0%
651893	5290	COMM	.00	360.09	498.18	801.10	.00	500.00	.0%
651893	5300	MAINT EQUIP	2,834.70	8,903.25	9,596.21	2,815.41	13,000.00	10,000.00	-23.1%
651893	5310	MAINTSTRUC	10.18	3,872.50	.00	.00	.00	.00	.0%
651893	5320	MAINTOTHIM	.00	18,163.21	.00	2,514.89	.00	.00	.0%
651893	5330	PRINTPUB	.00	.00	.00	.00	200.00	.00	.0%
651893	5350	UTILITIES	9,577.00	9,678.50	13,401.04	14,671.51	15,000.00	15,000.00	.0%
651893	5450	LICTAXES	.00	.00	.00	4.00	.00	.00	.0%
651893	5460	PROFESSION	.00	.00	.00	.00	1,000.00	1,000.00	.0%
651893	5490	OTHER	706.00	16,648.00	702.00	1,214.64	1,000.00	1,000.00	.0%
651893	5700	CAPOTHER	.00	.00	201.80	.00	.00	.00	.0%
TOTAL WASTEWATER EAGLE LAKE			13,127.88	57,625.55	24,580.43	22,029.33	30,650.00	27,750.00	-9.5%

2026 PROPOSED REVENUE AND EXPENDITURES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
WASTE TREATMENT							
TOTAL WASTE TREATMENT	822,940.96	2,757,833.50	-2,211,857.40	3,406,202.45	2,738,580.00	2,005,833.00	-26.8%
TOTAL REVENUE	-12,228,296.90	-11,000,046.17	-10,631,492.05	-8,338,035.44	-11,419,850.00	-12,616,950.00	10.5%
TOTAL EXPENSE	13,051,237.86	13,757,879.67	8,419,634.65	11,744,237.89	14,158,430.00	14,622,783.00	3.3%
GRAND TOTAL	822,940.96	2,757,833.50	-2,211,857.40	3,406,202.45	2,738,580.00	2,005,833.00	-26.8%

**CAPITAL
IMPROVEMENT
PLAN**

City of Willmar
2026 Proposed Capital Improvement Program

Pg. #	Item Number	CIP Projects	Budget	Preliminary	2026 TNT	Bond	Sale Tax Bonds	WWTP Fund	Federal/State Aid	Grant	WMU	City Hall
2	1	Snow Removal Equipment (Replacing Drainage Improvements)	Airport	\$ 12,500	\$ 12,500				\$ 487,500			
11	2	Elevator	City Hall	\$ 160,000								\$ 160,000
12	3	Fire Alarm Panel System	City Hall	\$ 25,000								\$ 25,000
31	4	Civic Center Roof Replacement - Blue Line Arena	Civic Center	\$ 280,000	\$ 280,000							
32	5	Storage Shed	Civic Center	\$ 55,000								
99	8	1st Street Bridge - Maintenance	Engineering	\$ 150,000								
		Street Improvement Program	Engineering									
		Reconstruction - 4th Street SW	Engineering			\$ 3,815,700		\$ 1,211,600			\$ 819,200	
		1st Street Bridge - Maintenance							\$ 200,000			
		Lakeland Path Improvement				\$ 537,200				\$ 1,100,000		
20	9	Fire Fighter Pagers	Fire	\$ 21,000								
21	10	Wildland Firefighting Gear	Fire	\$ 47,000								
51	13	Master Park Plan	Parks and Recreation	\$ 90,000								
52	14	Protective Netting - Civic Center Complex	Parks and Recreation	\$ 184,450								
53	15	Swansson Field - Fence	Parks and Recreation	\$ 50,000								
54	16	Swansson Field - Lights (Green) (3 Year Plan)	Parks and Recreation	\$ 110,000								
74	17	Walking & Bike Paths (DNR Grant) (3 Year Plan)	Parks and Recreation	\$ 50,000								
80	18	Indoor Cold Storage	Police	\$ 150,000								
83	20	Traffic Signal Replacement	Public Works	\$ 110,000	\$ 110,000							
103	22	Stormwater Drainage Improvements - High Ave	Stormwater				\$ 53,800					
104	23	Stormwater Drainage Improvements - Gorton Ave and Ella Ave	Stormwater				\$ 16,900					
105	23.1	Installing Stormceptor Structures - Pheasant Run and Ella Ave	Stormwater				\$ 95,200					
111	23.2	Stormwater Pond Improvement Voss Park	Stormwater				\$ 300,000					
114	24	Iverson Park LS; Design, Construction and CRS	Wastewater					\$ 1,500,000				
115	25	Industrial BNR; Design, Construction and CRS	Wastewater					\$ 1,000,000				
116	26	SCADA Server and PLC Upgrade	Wastewater					\$ 250,000				
117	27	Eagle Lake Panel Upgrades	Wastewater					\$ 400,000				
		Sub-Total		\$ 1,494,950	\$ 402,500	\$ 4,352,900	\$ 465,900	\$ 4,361,600	\$ 687,500	\$ 1,100,000	\$ 819,200	\$ 185,000
125		Vehicles	Department	Cash	2026 TNT	Bond	Sale Tax Bonds	WWTP Fund	Federal/State Aid	Grant	WMU	City Hall
127	28	2006 Ford F-150	Fire	\$ 65,000								
125	29	2002 Spartan Chassis (Multi Year Plan)	Fire	\$ 375,000	\$ 90,500							
151	30	2015 Bobcat Tool Cat	Parks and Recreation	\$ 55,000								
147	31	2012 Ford- F250	Parks and Recreation	\$ 53,000								
141	32	Squad #10	Police	\$ 63,000	\$ 63,000							
145	33	Squad #18	Police	\$ 63,000	\$ 63,000							
125	34	Squad #20	Police	\$ 63,000	\$ 63,000							
143	35	Squad #28	Police	\$ 63,000	\$ 11,000							
149	36	1999 Ford El Dorado Command / SWAT Bus	Police	\$ 150,000								
131	37	2010 Ford F-350 with Dump Box	Public Works	\$ 100,000								
131	38	2010 Ford F-350 with Dump Box	Public Works	\$ 100,000								
139	39	2008 John Deere 624 Loader - Originally to be replaced in 2023	Public Works	\$ 250,000								
135	40	2013 International Plow Truck - Originally to be replaced in 2023	Public Works	\$ 290,000	\$ 290,000							
137	41	2019 Kubota ZD 1211 Zero Turn Mower - Originally to be replaced in 2023	Public Works	\$ 37,000								
129	42	2007 SNO- GO - Originally to be replaced in 2023	Public Works	\$ 245,000	\$ 120,000							
133	43	2013 Elgin Pelican Street	Public Works	\$ 275,000								
		Sub-Total		\$ 2,247,000	\$ 700,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Grand Totals		\$ 3,741,950	\$ 1,103,000	\$ 4,352,900	\$ 465,900	\$ 4,361,600	\$ 687,500	\$ 1,100,000	\$ 819,200	\$ 185,000
				PW Reserve	\$ (137,000)							
				Blue Line	\$ (156,000)							
				Net	\$ 810,000							

2026 PROPOSED REVENUE AND EXPENDITURES

C.P. - AIRPORT DEVELOPMENT	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
730 INTERGOVERNMENTAL REVENUE							
43073080 4310 FEDGRANT	-877,057.00	.00	.00	.00	-817,200.00	-475,000.00	-41.9%
43073080 4320 STGRANT	-133,475.40	-53,555.25	.00	.00	-185,400.00	-107,000.00	-42.3%
TOTAL INTERGOVERNMENTAL REVEN	-1,010,532.40	-53,555.25	.00	.00	-1,002,600.00	-582,000.00	-42.0%
780 OTHER FINANCE SOURCES							
43078080 4990 TRANSIN	.00	.00	.00	-139,150.00	-105,400.00	-12,500.00	-88.1%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	-139,150.00	-105,400.00	-12,500.00	-88.1%
838 AIRPORT							
430838 5320 MTCEOTHIMP	1,037,300.64	.00	14,000.00	.00	1,108,000.00	135,000.00	-87.8%
430838 5330 PRINTPUB	238.02	.00	.00	.00	.00	.00	.0%
430838 5460 PROFESSION	219,740.00	83,013.25	96,538.22	144,728.59	.00	.00	.0%
430838 5620 MACHINEAUT	.00	.00	.00	.00	.00	500,000.00	.0%
TOTAL AIRPORT	1,257,278.66	83,013.25	110,538.22	144,728.59	1,108,000.00	635,000.00	-42.7%
TOTAL C.P. - AIRPORT DEVELOP	246,746.26	29,458.00	110,538.22	5,578.59	.00	40,500.00	.0%
TOTAL REVENUE	-1,010,532.40	-53,555.25	.00	-139,150.00	-1,108,000.00	-594,500.00	.0%
TOTAL EXPENSE	1,257,278.66	83,013.25	110,538.22	144,728.59	1,108,000.00	635,000.00	.0%
GRAND TOTAL	246,746.26	29,458.00	110,538.22	5,578.59	.00	40,500.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

C.P. CITY HALL	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
780 OTHER FINANCE SOURCES							
45378010 4990 TRANSIN	.00	.00	.00	.00	.00	-185,000.00	.0%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	.00	.00	-185,000.00	.0%
803 CITY HALL BUILDING							
453803 5300 MAINTEQUIP	.00	.00	.00	.00	.00	160,000.00	.0%
453803 5320 MTCEOTHIMP	.00	.00	.00	.00	.00	25,000.00	.0%
TOTAL CITY HALL BUILDING	.00	.00	.00	.00	.00	185,000.00	.0%
TOTAL C.P. CITY HALL	.00	.00	.00	.00	.00	.00	.0%
TOTAL REVENUE	.00	.00	.00	.00	.00	-185,000.00	.0%
TOTAL EXPENSE	.00	.00	.00	.00	.00	185,000.00	.0%
GRAND TOTAL	.00	.00	.00	.00	.00	.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

C.P. CIVIC CENTER	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
780 OTHER FINANCE SOURCES							
45578050 4990 TRANSIN	.00	.00	.00	-160,000.00	-160,000.00	-280,000.00	75.0%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	-160,000.00	-160,000.00	-280,000.00	75.0%
845 CIVIC CENTER							
455845 5310 MTCESTRUCT	.00	.00	.00	57,279.00	160,000.00	280,000.00	75.0%
TOTAL CIVIC CENTER	.00	.00	.00	57,279.00	160,000.00	280,000.00	75.0%
TOTAL C.P. CIVIC CENTER	.00	.00	.00	-102,721.00	.00	.00	.0%
TOTAL REVENUE	.00	.00	.00	-160,000.00	-160,000.00	-280,000.00	.0%
TOTAL EXPENSE	.00	.00	.00	57,279.00	160,000.00	280,000.00	.0%
GRAND TOTAL	.00	.00	.00	-102,721.00	.00	.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

C.P. FIRE	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
780 OTHER FINANCE SOURCES							
45278020 4990 TRANSIN	.00	.00	.00	.00	.00	-90,500.00	.0%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	.00	.00	-90,500.00	.0%
TOTAL C.P. FIRE	.00	.00	.00	.00	.00	-90,500.00	.0%
TOTAL REVENUE	.00	.00	.00	.00	.00	-90,500.00	.0%
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	.00	.00	.00	.00	.00	-90,500.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

C.P. POLICE	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
780 OTHER FINANCE SOURCES							
45178020 4990 TRANSIN	.00	.00	.00	-120,000.00	-120,000.00	-200,000.00	66.7%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	-120,000.00	-120,000.00	-200,000.00	66.7%
820 POLICE DEPARTMENT							
451820 5620 MACHINEAUT	.00	.00	.00	123,507.66	120,000.00	200,000.00	66.7%
TOTAL POLICE DEPARTMENT	.00	.00	.00	123,507.66	120,000.00	200,000.00	66.7%
TOTAL C.P. POLICE	.00	.00	.00	3,507.66	.00	.00	.0%
TOTAL REVENUE	.00	.00	.00	-120,000.00	-120,000.00	-200,000.00	.0%
TOTAL EXPENSE	.00	.00	.00	123,507.66	120,000.00	200,000.00	.0%
GRAND TOTAL	.00	.00	.00	3,507.66	.00	.00	.0%

2026 PROPOSED REVENUE AND EXPENDITURES

C.P. PUBLIC WORKS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	10/31/2025 ACTUALS	2025 BUDGET	TNT BUDGET	PCT CHANGE
780 OTHER FINANCE SOURCES							
46078030 4990 TRANSIN	.00	.00	.00	-698,204.41	-137,016.00	-383,000.00	179.5%
TOTAL OTHER FINANCE SOURCES	.00	.00	.00	-698,204.41	-137,016.00	-383,000.00	179.5%
830 PUBLIC WORKS							
460830 5600 BUILDINGS	.00	.00	.00	.00	.00	110,000.00	.0%
460830 5610 FURNEQUIP	.00	.00	.00	7,164.41	.00	.00	.0%
460830 5620 MACHINEAUT	.00	.00	.00	.00	137,016.00	290,000.00	111.7%
TOTAL PUBLIC WORKS	.00	.00	.00	7,164.41	137,016.00	400,000.00	191.9%
TOTAL C.P. PUBLIC WORKS	.00	.00	.00	-691,040.00	.00	17,000.00	.0%
TOTAL REVENUE	.00	.00	.00	-698,204.41	-137,016.00	-383,000.00	.0%
TOTAL EXPENSE	.00	.00	.00	7,164.41	137,016.00	400,000.00	.0%
GRAND TOTAL	.00	.00	.00	-691,040.00	.00	17,000.00	.0%