

Monday, August 3, 2026
4:00 PM
City Commission Chambers

City Commission Special Meeting Agenda

Meeting Items

- 1) Call to Order
- 2) 2027 Preliminary Budget - General Fund
 - a. Lake Region Heritage Center – Lisa Crosby
 - b. Lake Region Law Enforcement Center
 - c. Review of General Fund Projections
- 3) Next Special Meeting – Proposed for Wednesday, August 5th at 12:00 PM
- 4) Adjourn

Lake Region Heritage Center		2026/2027 Budget
EXPENSES	Amount	Notes
Organization Personnel - Administrative (indicate FT or PT)	\$ 54,000.00	1ft
Organization Personnel - Technical (indicate FT or PT)	\$ 15,500.00	pt (\$7,500 supplemented by City)
Contract Professional Services - Artistic	\$ 12,000.00	Cheryl Peterson, Mic Dunn, NDAGA, Deana Novak, other artists with art festival sales and awards
Contract Professional Services - Other	\$ 6,000.00	snow removal, plumbing
Overhead - Other (e.g., rent, utilities, insurance; legal, accounting, or payroll fees; office supplies)	\$ 39,000.00	
Space Rental	\$ 14,400.00	Art Center
Travel/Lodging/Per diem	\$ 300.00	
Marketing and Advertising	\$ 5,000.00	DL Journal, Benson county, NR Transcript, Visitors guides
Other Expenses (include details in Notes)	\$ 1,500.00	NDAGA Fees, art exhibit items
Total Expenses	\$ 147,700.00	
INCOME	Amount	Notes
Admissions	\$ 2,000.00	Art classes, musuem rentals
Contracted Services Revenue	\$ 5,000.00	
Corporate Support	\$ 7,000.00	
Gift Sales	\$ 7,000.00	Art sales, gift shop, books
Other Private Support	\$ 17,500.00	
Government Support - State/Regional (Do not include NDCA funds)	\$ 21,000.00	Ramsey County
Government Support - Local	\$ 60,005.00	\$45,605 (1.5 mils+7,500) +Art Center Rent \$14,400
Other Revenue (include details in Notes)	\$ 13,000.00	endowments, trusts
Cash	\$ 5,000.00	donations in the buckets, given from legacies
Total NDCA FY26 Grant Award Amount	\$ 11,000.00	
Total Income	\$ 148,505.00	
Revenue Over (Under) Expenses	\$ 805.00	

1000 GENERAL FUND		ACTUAL	ACTUAL	FORECAST	BUDGET
000	NON-DEPARTMENTAL	2024	2025	2026	2027
31100	GENERAL PROPERTY TAXES	1,478,206	1,683,132	1,844,027	1,901,704
31410	SALES TAX (4.400M X 44.44%)	1,808,039	1,844,516	1,961,582	1,955,360
32110	BEER & LIQUOR LICENSE	44,360	42,733	46,000	43,000
32210	ANIMAL LICENSE & IMPOUND	1,345	723	2,000	2,000
32230	BUILDING PERMITS	34,913	27,128	16,500	25,000
32240	BUILDING PERMITS (EXT. TERRITORIAL)	14,034	1,266	4,000	4,000
32250	EXCAVATION PERMITS	-	0	-	-
32260	GAMES OF CHANCE PERMITS	2,810	2,680	2,000	2,000
32290	MISCELLANEOUS PERMITS	2,000	4,405	2,000	2,000
33520	CIGARETTE TAX	11,508	10,491	15,000	10,000
33550	GAMING TAX	5,356	6,241	5,000	5,000
33600	STATE GRANT	-	11,115	-	-
33620	TELECOMMUNICATION	29,088	29,088	29,088	29,088
33630	STATE AID DIST. 70%	500,112	510,796	524,300	549,806
33660	FEDERAL GRANTS	-	-	-	-
33700	COUNTY REIMBURSEMENT	-	-	-	-
33810	20% COUNTY RD & BRIDGE	13,660	13,972	13,000	13,500
34120	GAS INSPECTION FEES	516	485	850	850
34310	STR MAINTENANCE IMPOUND	4,317	15	25,000	5,000
34360	CREDIT CARD CONVENIENCE FEE	4,314	4,522	5,000	4,500
34370	STREET LIGHT UTILITY	123,988	135,731	140,000	160,000
34380	MOSQUITO CONTROL	59,532	59,734	60,000	60,000
34610	MIDCO CABLE TV FRANCHISE	34,589	32,275	35,000	34,000
34620	NDTC CABLE TV FRANCHISE	19,786	20,492	19,500	20,000
35110	MUNICIPAL JUDGE FINES	81,496	64,228	125,000	125,000
35120	POLICE - PARKING TICKETS	5,835	25,775	8,000	8,000
35130	DOMESTIC VIOLENCE	1,766	2,337	2,000	2,000
35140	MUNICIPAL JUDGE COSTS	22,853	33,683	20,000	25,000
35150	HANDICAP PARKING FINES	200	-	-	-
36070	DONATIONS	33	8	1,500	-
36100	INTEREST EARNINGS	317,584	392,302	470,000	460,000
36110	GRANTS	47,124	73,930	-	-
36120	POLICE FEES	3,048	4,336	3,600	3,600
36200	RENTAL OF EQUIPMENT OR LAND	10,376	9,195	10,000	10,000
36250	DLPs PD OFFICER REIMBURSEMENT	70,000	86,420	95,000	109,000
36400	SALE OF FIXED ASSETS	-	2,466	1,000	1,000
36410	INSURANCE COLLECTIONS	165	24,897	-	-
36820	HOUSING AUTHORITY CONTRIBUTION	15,505	17,873	15,000	15,000
36860	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	27,393	58,866	50,000	50,000
36950	LOAN REPAYMENTS - PRINCIPAL	80,849	62,247	-	-
36960	LOAN REPAYMENTS - INTEREST	37,194	28,216	-	-
SUB-TOTAL		4,913,893	5,328,318	5,550,947	5,635,408

		ACTUAL	ACTUAL	FORECAST	BUDGET
700	TRANSFER IN/OUT	2024	2025	2026	2027
39110	ADMIN FEE AIRPORT (FROM 9000)	2,000	2,000	2,000	2,500
39110	ADMIN FEE LR GROWTH (FROM 9201)	1,200	1,200	1,200	1,500
39110	ADMIN FEE JOB DEV. (FROM 9200)	1,200	1,200	1,200	1,500
39110	ADMIN FEE LIBRARY. (FROM 8002)	1,200	1,200	1,200	1,500
39110	ADMIN FEE PARKING (FROM 8006)	1,200	1,200	1,200	1,500
39120	EQUIPMENT RESERVE (FROM 2012) PD	87,790	110,000	65,000	100,000
39120	EQUIPMENT RESERVE (FROM 2012) FD	-	0	-	161,500
39120	EQUIPMENT RESERVE (FROM 2012) STREETS	4,500	-	-	-
36200	MISCELLANEOUS	-	-	-	-
39880	PROJECT ADMIN. (ALL CONSTRUCTION)	181,164	113,152	105,000	106,000
39890	PROJECT LEGAL (ALL CONSTRUCTION)	181,164	113,152	105,000	106,000
39900	PROJECT ENG. (ALL CONSTRUCTION)	362,327	226,303	210,000	212,000
39920	20% ENTERPRISE TRANSFER	1,011,580	1,053,686	1,100,118	1,100,000
39930	TRANSFER IN (FROM 5483)	8,009	-	-	0
39980	INTERDEPT. (GF SHARE W/ENTERPRISE)	324,155	350,675	388,477	406,677
39990	TRANSFERS IN	25,000	-	-	0
SUB-TOTAL		2,192,487	1,973,768	1,980,395	2,200,677

TOTAL REVENUE (BEFORE PASS THROUGH)	7,106,380	7,302,086	7,531,342	7,836,085
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		4% Legal	4% Admin	8% Eng.
TOTAL PROJECT ENGINEERING	2,650,000	\$ 106,000	\$ 106,000	\$ 212,000
		Total \$ 424,000		

		ACTUAL	ACTUAL	FORECAST	BUDGET
900	PASS THROUGH REVENUE	2024	2025	2026	2027
31400	LODGING TAX (2%)	135,074	111,692	137,662	113,926
31420	RESTAURANT/LODGING TAX (1%)	391,943	374,018	399,782	407,777
31430	PARK DISTRICT (.25%) SALES TAX	327,270	328,829	333,816	335,306
31440	STATE AID DISTRIBUTION (PARK BOARD 30%)	214,334	218,913	224,700	235,631
TOTAL PASS THROUGH		1,068,621	1,033,452	1,095,960	1,092,641
TOTAL REVENUE W/PASS THROUGH		8,175,001	8,335,538	8,627,302	8,928,726

1000 GENERAL FUND		ACTUAL	ACTUAL	FORECAST	BUDGET
000	NON-DEPARTMENTAL	2024	2025	2026	2027
41500	CONTRACT LABOR/NETWORK MGR.	58,206	64,663	60,000	60,000
41600	CONTRACT LABOR/HR MGR.	11,000	14,750	15,000	15,000
42400	WORKMEN'S COMPENSATION	9,763	9,592	12,000	12,000
42500	UNEMPLOYMENT COMPENSATION	-	-	-	-
43110	AUDIT FEES	6,888	0	42,500	90,000
43130	ELECTIONS	525	1,865	3,000	2,000
43200	VICTIM. WITNESS FEE	-	0	100	100
43210	FIRE & TORNADO	4,524	4,524	5,000	5,000
43220	EQUIPMENT INSURANCE	96,058	101,692	100,000	110,000
43250	CREDIT CARD EXPENSE	16,669	16,877	15,000	17,500
43320	COMPUTER	14,330	27,278	46,100	30,000
43330	MAINT./LEASE ON EQ./SOFTWARE	50,488	34,027	40,000	42,500
43600	PUBLISHING & PRINTING	13,396	17,187	18,000	18,000
43910	STREET LIGHTING	125,945	125,813	135,000	135,000
43990	MOSQUITO CONTROL	27,871	36,369	60,000	60,000
44040	GRANT EXPENDITURES	-	0	-	-
44100	OFFICE SUP. & POSTAGE	-	12	-	-
44900	MISCELLANEOUS	11,490	7,618	15,000	15,000
44940	MAYOR COMM ON HANDICAP (1 mill) + \$2500	21,089	23,505	24,210	27,903
55070	DL ANGLERS	10,000	10,000	-	-
55160	RSVP FINANCIAL SUPPORT	6,000	6,000	6,000	6,000
55170	LRHC FINANCIAL SUPPORT (1.5 Mills + 7,500)	38,558	42,069	43,331	45,605
55180	LR COMMUNITY SHELTER SUPPORT	10,000	10,000	-	-
56200	LAW ENFORCEMENT CENTER RENT	59,995	64,994	62,000	62,000
56210	LEC COST SHARE	404,754	479,532	502,940	510,000
56220	LAW ENFORCEMENT CENTER BOARD	96,635	106,422	116,100	110,000
56400	SAAF SUPPORT	5,000	0	-	-
56320	LAND/EASEMENT ACQUISITION	-	2,353	-	-
56500	EQUIPMENT (\$500 OR OVER)	25,500	0	-	-
57300	SERVICE CHARGES	14,516	17,926	5,000	10,000
58310	SIGNAL & STREET LIGHT MAINT.	23,481	51,060	20,000	20,000
TOTAL NON-DEPARTMENTAL		1,162,680	1,276,129	1,346,281	1,403,608

		ACTUAL	ACTUAL	FORECAST	BUDGET	
110	CITY COMMISSION	2024	2025	2026	2027	Total 25%
41100	PERMANENT SALARIES	56,847	55,965	57,085	59,368	
42200	FICA (6.20%)	3,524	3,469	3,539	3,681	
42350	MEDICARE (1.45%)	824	812	828	861	
43400	EDUCATION & TRAINING	-	792	2,000	2,000	
43420	OUT-OF-STATE TRAVEL	-	0	2,000	2,000	
43560	TELEPHONE (CELL)	300	300	300	300	
43710	LEAGUE OF CITIES	4,738	4,809	5,000	5,000	
56500	EQUIPMENT (\$500 OR OVER)	-	-	-	-	
TOTAL CITY COMMISSION		66,233	66,147	70,752	73,210	18,302.49

		ACTUAL	ACTUAL	FORECAST	BUDGET
120	MUNICIPAL JUDGE	2024	2025	2026	2027
41100	PERMANENT SALARIES (CONTRACTED)	57,926	62,543	63,793	66,345
41100	PERMANENT SALARIES (CLERK) (1 FT)	45,945	43,190	54,894	64,284
41200	TEMPORARY/PART TIME SALARIES	207	163	-	-
41300	OVERTIME SALARIES	-	0	500	500
41500	CONTRACT LABOR (PT CLERK)	-	0	-	-
42100	HEALTH INSURANCE	19,558	17,460	24,250	16,830
42200	FICA (6.20%)	6,337	6,427	7,359	8,099
42250	NDPERS RETIREMENT (10.07%)	4,551	4,640	5,528	6,473
42350	MEDICARE (1.45%)	1,482	1,503	1,721	1,894
43120	LEGAL FEES	5,625	3,075	5,000	5,000
43330	MAINT./LEASE ON EQ./SOFTWARE	325	435	-	500
43400	EDUCATION & TRAINING	676	801	1,500	1,500
43560	TELEPHONE (CELL)	261	264	1,000	1,000
43600	PUBLISHING/PRINTING/ADVERTISING	-	0	-	-
44100	OFFICE SUPPLIES & POSTAGE	503	1,578	3,000	3,000
44200	OPERATION & MAINTENANCE	-	0	600	500
44280	TOOLS & EQUIPMENT EXPENSE	-	0	-	-
56500	EQUIPMENT (\$500 OR OVER)	-	0	-	-
TOTAL MUNICIPAL JUDGE		143,397	142,079	169,145	175,926

		ACTUAL	ACTUAL	FORECAST	BUDGET	
141	AUDITING DEPARTMENT	2024	2025	2026	2027	ALL SF +25%
41100	PERMANENT SALARIES (4 FT)	279,816	313,343	332,772	357,798	143,144
41110	ADDITIVE TO SALARY	1,800	1,875	1,800	1,800	
41300	OVERTIME TO SALARY	-	0	-	-	
41400	COMPENSATED ABSENCES	-	0	-	-	
42100	HEALTH INSURANCE	81,551	89,062	104,565	115,020	48,758
42200	FICA (6.20%)	16,623	18,305	20,632	22,183	8,875
42250	CITY SHARE NDPERS (10.07)	21,497	25,142	26,645	36,030	35,786
42300	CITY SHARE DEFER. COMP (10.07%)	5,794	6,000	6,866	-	-
42350	MEDICARE (1.45%)	3,888	4,281	4,825	5,188	2,076
43100	PROFESSIONAL FEES	8,607	-	-	-	
43400	EDUCATION & TRAINING	577	718	3,000	3,000	

43420	OUT-OF-STATE TRAVEL	-	1,407	2,000	2,000	
43560	TELEPHONE (CELL)	300	300	300	300	
43600	PUBLISHING/PRINTING/ADVERTISING	-	0	800	800	
44100	OFFICE SUPPLIES & POSTAGE	1,079	1,057	750	1,000	
44200	OPERATION & MAINTENANCE	-	0	400	400	
44260	EQUIPMENT MAINTENANCE	-	0	500	500	
44900	MISCELLANEOUS	-	0	-	-	
56500	EQUIPMENT (\$500 OR OVER)	-	0	1,000	1,000	
	TOTAL AUDITING DEPT.	421,533	461,491	506,854	547,019	238,637

		ACTUAL	ACTUAL	FORECAST	BUDGET
143	CITY ATTORNEY	2024	2025	2026	2027
41100	PERMANENT SALARIES (CONTRACTED)	105,000	110,019	110,000	110,000
43120	LEGAL FEES	-	1,200	-	-
43400	EDUCATION & TRAINING	-	-	-	-
43420	OUT-OF-STATE TRAVEL	-	-	-	-
44100	SUPPLIES & POSTAGE	-	108	300	300
	TOTAL CITY ATTORNEY	105,000	111,328	110,300	110,300

		ACTUAL	ACTUAL	FORECAST	BUDGET
144	ASSESSING DEPARTMENT	2024	2025	2026	2027
41100	PERMANENT SALARIES (2 FT)	154,867	160,330	170,454	180,816
41110	ADDITIVE TO SALARY	-	200	-	-
41400	COMPENSATED ABSENCES	-	-	-	-
41700	CONTRACT LABOR/ASSESSOR	-	-	-	-
42100	HEALTH INSURANCE	40,931	34,306	39,940	44,886
42200	FICA (6.20%)	8,972	9,598	10,568	11,211
42250	ND PERS RETIREMENT (10.07%)	15,394	16,200	17,165	18,208
42350	MEDICARE (1.45%)	2,098	2,245	2,472	2,622
43330	MAINT/LEASE ON EQ/SOFTWARE	4,293	13,485	16,725	21,275
43400	EDUCATION & TRAINING	5,633	4,541	6,000	6,000
43560	TELEPHONE (CELL)	300	300	300	300
43600	PUBLISHING/PRINTING/ADVERTISING	131	194	2,625	2,625
44200	OPERATION & MAINTENANCE	908	890	1,000	1,000
44900	MISCELLANEOUS	125	33	1,000	1,000
56500	EQUIPMENT (\$500 OR OVER)	-	639	1,000	1,000
	TOTAL ASSESSING DEPT.	233,651	242,962	269,249	290,943

		ACTUAL	ACTUAL	FORECAST	BUDGET	
146	ENGINEERING DEPARTMENT	2024	2025	2026	2027	30% Engineering
41100	PERMANENT SALARIES (3 FT)	324,452	335,508	353,838	372,744	111,823
41110	ADDITIVE TO SALARY	1,950	1,800	1,800	1,800	
41300	OVERTIME SALARIES	-	-	-	-	
42100	HEALTH INSURANCE	43,680	46,872	54,850	60,331	18,099
42200	FICA (6.20%)	20,411	20,521	21,938	23,110	6,933
42250	ND PERS RETIREMENT (10.07%)	25,315	26,640	27,916	29,591	8,877
42300	RETIREMENT (9.07%)	6,512	6,773	7,716	7,944	2,383
42350	MEDICARE (1.45%)	4,774	4,799	5,131	5,405	1,622
43400	EDUCATION & TRAINING	1,031	380	2,200	2,500	
43420	OUT-OF-STATE TRAVEL	-	-	-	-	
43560	TELEPHONE (CELL)	644	552	1,000	750	
44200	OPERATION & MAINTENANCE	6,572	8,286	6,000	6,000	
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-	
44900	MISCELLANEOUS	58	-	-	-	
56500	EQUIPMENT (\$500 OR OVER)	5,324	879	4,500	4,000	
	TOTAL ENGINEERING DEPT	440,723	453,010	486,888	514,175	149,738

		ACTUAL	ACTUAL	FORECAST	BUDGET
161	CITY HALL	2024	2025	2026	2027
41500	CONTRACT LABOR	7,715	7,829	8,000	8,000
43510	ELECTRICITY	9,294	9,375	10,000	10,000
43560	TELEPHONE	6,012	5,526	7,000	6,000
43570	HEAT	1,786	1,909	3,000	3,000
44100	SUPPLIES & POSTAGE	4,285	7,776	4,250	5,500
44200	OPERATION & MAINTENANCE	4,915	3,358	5,000	5,000
44210	JANITORIAL SUPPLIES	5,746	6,141	6,500	6,500
44900	MISCELLANEOUS	370	7	500	500
56500	EQUIPMENT (\$500 OR OVER)	-	0	-	-
	TOTAL CITY HALL	40,123	41,921	44,250	44,500

		ACTUAL	ACTUAL	FORECAST	BUDGET
210	POLICE DEPARTMENT	2024	2025	2026	2027
41100	PERMANENT SALARIES (22 FT)	1,126,726	1,636,444	1,714,000	1,806,498
41110	ADDITIVE TO SALARY	2,400	1,550	1,200	1,800
41200	TEMPORARY SALARIES	-	0	-	-
41300	OVERTIME SALARIES	50,253	33,451	20,000	30,000
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	351,769	396,511	481,435	506,370
42110	HEALTH & WELLNESS	121	4,504	8,000	8,000
42200	FICA (6.2%)	98,436	101,637	106,268	113,863
42250	ND PERS RETIREMENT (10.04%)	157,177	165,275	172,086	181,372
42350	MEDICARE (1.45%)	23,021	23,770	24,853	26,629
42400	WORKMEN'S COMPENSATION	-	0	-	-

42500	UNEMPLOYMENT COMPENSATION	18	3504	-	-
43320	COMPUTER EQUIPMENT	30,436	18,703	10,000	11,000
43330	MAINT./LEASE ON EQ./SOFTWARE	33,650	65,980	64,500	52,000
43380	PROMOTION EVENTS	652	882	2,000	2,000
43400	EDUCATION & TRAINING	19,090	22,884	25,000	25,000
43410	IN-STATE TRAVEL	2,387	8,882	10,000	10,000
43430	LICENSING	410	360	750	750
43560	TELEPHONE	14,842	17,818	18,000	18,000
43600	PUBLISHING/PRINTING/ADVERTISING	2,460	2,043	3,500	3,500
43700	MEMBERSHIPS & DUES	880	1,332	1,700	1,700
44100	SUPPLIES & POSTAGE	5,070	5,792	8,000	8,000
44170	DRUG & ALCOHOL TESTING	1,470	1,484	1,200	1,200
44200	OPERATION & MAINT EXPENSE	-	0	-	-
44220	CLOTHING & UNIFORMS	19,584	21,180	23,000	23,000
44240	GAS, OIL, & GREASE	37,047	40,010	42,000	52,000
44260	EQUIPMENT MAINTENANCE	43,880	33,884	35,000	32,500
44280	TOOLS & EQUIPMENT EXPENSE	17,352	8,344	10,000	10,000
44580	AMMUNITION/GUN RANGE	5,067	6,129	6,000	7,000
44900	MISCELLANEOUS	5,055	5,403	6,000	6,000
56500	EQUIPMENT (\$500 OR OVER)	122,318	147,273	111,000	136,000
58340	GRANT MATCHING FUNDS	4,304	0	-	-
TOTAL POLICE DEPT.		2,175,876	2,775,029	2,905,492	3,074,182

5.81%

		ACTUAL	ACTUAL	FORECAST	BUDGET
220	FIRE DEPARTMENT	2024	2025	2026	2027
41100	PERMANENT SALARIES (7 FT)	452,759	483,211	515,202	530,628
41110	ADDITIVE TO SALARY	1,800	1,800	1,800	1,800
41200	TEMPORARY SALARIES	4,336	8,356	5,000	5,000
41300	OVERTIME SALARIES	23,200	21,785	20,000	20,000
41400	COMPENSATED ABSENCES	-	0	-	-
42100	HEALTH INSURANCE	117,054	126,609	147,265	171,876
42110	ANNUAL PHYSICALS	-	0	2,000	2,000
42200	FICA (6.2%)	28,545	30,611	32,253	33,209
42250	ND PERS RETIREMENT (10.04%)	44,075	47,575	51,726	53,275
42350	MEDICARE (1.45%)	6,676	7,159	7,543	7,767
42400	WORKMEN'S COMPENSATION	3,873	3,788	-	-
42500	UNEMPLOYMENT COMPENSATION	-	0	-	-
43320	COMPUTER	224	73	1,500	1,500
43330	MAINT./LEASE ON EQ./SOFTWARE	16,382	17,620	21,100	21,000
43400	EDUCATION & TRAINING	24,926	15,835	23,250	23,500
43510	ELECTRICITY	12,067	9,710	14,000	14,000
43560	TELEPHONE	7,554	7,680	8,100	8,100
43570	HEAT	2,614	3,702	4,000	4,000
43600	PUBLISHING & PRINTING	713	787	500	1,000
43700	MEMBERSHIPS & DUES	415	793	1,750	1,750
43790	LR UAS TEAM	7,500	0	-	-
44030	TRAINING TOWER MAINTENANCE	1,197	1,494	2,500	2,500
44100	SUPPLIES & POSTAGE	243	366	600	600
44170	DRUG & ALCOHOL TESTING	657	661	550	550
44210	JANITORIAL SUPPLIES	2,319	1,681	2,000	2,500
44220	UNIFORMS & CLOTHING	2,210	2,559	2,500	3,000
44240	GAS, OIL, & GREASE	6,385	6,549	6,500	7,000
44260	EQUIPMENT MAINTENANCE	21,069	13,873	18,000	18,000
44280	TOOLS & EQUIPMENT	6,096	3,796	8,000	8,000
44300	BUILDING MAINTENANCE	9,675	8,892	10,000	10,000
44900	MISCELLANEOUS	5,535	1,087	2,000	2,000
44910	VOLUNTEER CLOTHING	57	160	5,000	5,000
44920	VOLUNTEER SERVICES	9,712	16,531	12,300	12,300
56290	LEASE/PERMIT PAYMENT	-	0	-	-
56450	SAFETY EQUIPMENT	602	1,573	2,500	2,500
56500	EQUIPMENT (\$500 OR OVER)	13,900	109,322	5,000	161,500
58340	GRANT MATCHING FUNDS	50,435	4,934	-	-
TOTAL FIRE DEPT.		884,801	960,574	934,439	1,135,855

4.81%

		ACTUAL	ACTUAL	FORECAST	BUDGET
222	PUBLIC BUILDINGS	2024	2025	2026	2027
43120	LEGAL FEES	-	0	-	-
43210	FIRE AND TORNADO	3,055	3,055	2,000	3,000
43510	ELECTRICITY	-	0	-	-
43570	HEAT	-	0	-	-
44200	OPERATION & MAINT. EXPENSE	546	546	400	400
44300	BUILDING MAINTENANCE EXPENSE	-	0	-	-
44320	MEMORIAL DAY CARE MAINT.	6,495	1,710	5,000	5,000
44321	INDUSTRIAL PARK BLDG EXPENSE	-	0	-	-
56330	CAPITAL IMPROVEMENTS	-	0	-	-
TOTAL PUBLIC BUILDINGS		10,096	5,311	7,400	8,400

		ACTUAL	ACTUAL	FORECAST	BUDGET
225	ADVERTISING & PROMOTION	2024	2025	2026	2027
43700	WATER USERS MEMBERSHIP	365	0	-	-
43710	LEAGUE OF CITIES	-	0	-	-
43720	PROMOTION	10,353	0	5,000	5,000
43730	FIREWORKS DISPLAY	22,500	22,500	23,500	-
43780	RODEO SPONSORSHIP	15,000	10,000	5,000	5,000

44900	MISCELLANEOUS	302	275	500	500
TOTAL ADVERTISING & PROMOTION		48,520	32,775	34,000	10,500

		ACTUAL	ACTUAL	FORECAST	BUDGET
		2024	2025	2026	2027
231	WEED CONTROL				
43400	EDUCATION & SUPPLIES	-	400	500	500
43510	ELECTRICITY	498	525	500	500
43570	HEAT	758	998	1,000	1,000
43600	PUBLISHING & PRINTING	232	200	350	350
44230	CHEMICAL SUPPLIES	3,027	8,691	3,000	8,000
44240	GAS, OIL, & GREASE	213	276	1,000	1,000
44260	EQUIPMENT MAINTENANCE	801	619	3,500	1,500
44280	TOOLS & EQUIPMENT EXPENSE	50	0	750	500
44281	SHOP SUPPLIES	-	15	-	-
44900	MISCELLANEOUS	-	0	500	500
56450	SAFETY EQUIPMENT	-	32	750	500
56500	EQUIPMENT (\$500 OR OVER)	-	0	-	-
TOTAL WEED CONTROL		5,578	11,758	11,850	14,350

		ACTUAL	ACTUAL	FORECAST	BUDGET
		2024	2025	2026	2027
284	PLANNING				
41500	CONTRACT LABOR	3,436	3,802	5,000	5,000
43400	EDUCATION & TRAINING		0	0	-
43600	PUBLISHING & PRINTING	131	0	250	250
44100	SUPPLIES & POSTAGE	-	40	50	50
44900	MISCELLANEOUS	163	81	500	500
55020	MAPPING	4,585	1,840	5,000	5,000
55090	RENAISSANCE ZONE	-	0	500	250
TOTAL PLANNING		8,315	5,763	11,300	11,050

		ACTUAL	ACTUAL	FORECAST	BUDGET
		2024	2025	2026	2027
287	SHADE TREE (MOVED TO 2048)				
41100	ADDITIVE TO SALARY	500	500	-	-
41200	TEMPORARY SALARIES	620	0	-	-
42200	FICA (6.2%)	38	0	-	-
42350	MEDICARE (1.45%)	9	0	-	-
42400	WORKERS COMPENSATION	-	0	-	-
42500	UNEMPLOYMENT COMPENSATION	-	0	-	-
43400	EDUCATION & TRAINING	-	0	-	-
43600	PUBLISHING & PRINTING	722	493	-	-
44100	SUPPLIES & POSTAGE	11	25	-	-
44240	GAS, OIL, & GREASE	431	218	-	-
44260	EQUIPMENT MAINTENANCE	550	0	-	-
44280	TOOLS & EQUIPMENT	75	0	-	-
44900	MISCELLANEOUS	349	705	-	-
56500	EQUIPMENT (\$500 OR OVER)	-	0	-	-
56600	PAYMENT TO CONTRACTORS	59,310	45,280	-	-
56800	TREE PURCHASE	2,500	2,250	-	-
56820	STUMP REMOVAL	-	21,175	-	-
TOTAL SHADE TREE		65,116	70,646	0	0

		ACTUAL	ACTUAL	FORECAST	BUDGET
		2024	2025	2026	2027
310	STREET DEPARTMENT				
41100	PERMANENT SALARIES (6 FT)	357,984	373,245	400,026	421,950
41110	ADDITIVE TO SALARY	350	100	-	-
41200	TEMP/PART TIME SALARIES	15,527	16,274	10,000	10,000
41300	OVERTIME SALARIES	8,050	5,798	5,000	10,000
41400	COMPENSATED ABSENCES	-	0	-	-
42100	HEALTH INSURANCE	119,510	129,670	152,665	158,090
42200	FICA (6.2%)	22,719	23,164	25,112	27,401
42250	ND PERS RETIREMENT (10.07%)	19,998	21,437	40,283	42,490
42300	RETIREMENT (10.07%)	14,633	15,369	-	-
42350	MEDICARE (1.45%)	5,313	5,417	5,873	6,408
42500	UNEMPLOYMENT COMPENSATION	-	0	-	-
43320	COMPUTER EQUIPMENT	-	0	1,500	-
43400	EDUCATION & TRAINING	635	3,761	700	1,000
43410	IN-STATE TRAVEL	-	0	-	-
43510	ELECTRICITY	2,251	2,346	3,100	2,800
43560	TELEPHONE	2,590	2,335	2,500	2,500
43570	HEAT	1,835	2,392	3,700	4,000
43600	PUBLISHING & PRINTING	4,294	3,729	3,000	3,000
44100	SUPPLIES & POSTAGE	81	153	350	250
44170	DRUG & ALCOHOL TESTING	562	420	750	750
44210	JANITORIAL SUPPLIES	276	910	400	600
44220	CLOTHING & UNIFORMS	2,793	2,683	2,800	2,800
44240	GAS, OIL, & GREASE	41,308	42,064	55,000	65,000
44280	TOOLS & EQUIPMENT	8,916	5,886	7,500	10,000
44281	SHOP SUPPLIES	387	37	3,000	500
44300	BUILDING MAINTENANCE	1,767	2,613	6,000	5,500
44900	MISCELLANEOUS	1,438	1,177	1,500	1,500
56290	LEASE/PERMIT PAYMENT	-	6,375	6,000	6,000
56380	DOWNTOWN FLOWERS MAINTENANCE	1,356	548	500	500
56450	SAFETY EQUIPMENT	1,254	9	2,000	2,000

56500	EQUIPMENT (\$500 OR OVER)	4,500	2,000	5,000	5,000
	TOTAL STREET DEPT.	640,325	669,914	744,259	790,040

6.15%

		ACTUAL	ACTUAL	FORECAST	BUDGET
311	ARPA	2024	2025	2026	2027
41100	PERMANENT SALARIES	449,970	-	-	-
43110	AUDIT FEES	4,027	-	-	-
43320	COMPUTER EQUIPMENT	-	-	-	-
43330	MAINT/LEASE ON EQUIP/SOFTWARE	-	-	-	-
43400	EDUCATION AND TRAINING	-	-	-	-
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-
43990	MOSQUITO CONTROL EXPENSE	-	-	-	-
44200	OPERATION AND MAINTENANCE	-	-	-	-
44240	GAS OIL GREASE ETC	-	-	-	-
44260	EQUIPMENT MAINTENANCE	-	-	-	-
44280	TOOLS AND EQUIPMENT EXPENSE	-	-	-	-
44300	BUILDING MAINTENANCE EXPENSE	-	-	-	-
44320	MEMORIAL DAY CARE MAINTENANCE	-	-	-	-
44900	MISCELLANEOUS EXPENSE	-	-	-	-
56500	EQUIPMENT (\$500 OR MORE)	3,529	-	-	-
58310	SIGNALS & STREET LIGHTING EXPENSE	-	-	-	-
	TOTAL ARPA	457,527	0	0	0

		ACTUAL	ACTUAL	FORECAST	BUDGET
700	TRANSFER IN/OUT	2024	2025	2026	2027
44900	MISCELLANEOUS	-	0	-	-
57990	LOT RENT (AIRPORT)	20,833	0	-	-
58900	TRANSFER OUT (CEMETERY)	5,000	0	5,000	5,000
56310	EQUIPMENT RESERVE (STREETS)	-	1,500	1,500	-
56310	EQUIPMENT RESERVE (PD)	50,000	25,000	15,000	25,000
56310	EQUIPMENT RESERVE (IT)	10,000	15,000	15,000	15,000
56310	EQUIPMENT RESERVE (CEMETERY)	1,500	0	-	-
58900	TRANSFER OUT (P. BUILDINGS RES. FUND)	175,000	0	-	-
58900	TRANSFERS OUT (TEMP SALARIES)	26,559	28,358	29,848	30,322
		288,892	69,858	66,348	75,322

TOTAL EXPENDITURES (BEFORE PASS THROUGH)	7,198,387	7,396,694	7,718,806	8,279,380
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		ACTUAL	ACTUAL	FORECAST	BUDGET
900	PASS THROUGH	2024	2025	2026	2027
58100	STATE AID DISTRIBUTION (PARK BOARD)	215,054	218,913	224,700	235,631
58805	PARK DISTRICT (.25%) SALES TAX	327,270	328,829	333,816	335,306
58810	LODGING TAX (2%)	134,963	111,516	137,662	137,662
58840	RESTAURANT/LODGING TAX (1%)	391,943	374,018	399,782	382,043
	TOTAL PASS THROUGH	1,069,230	1,033,276	1,095,960	1,090,642

TOTAL EXPENDITURES (WITH PASSTHROUGH)	8,267,617	8,429,970	8,814,766	9,370,022
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REVENUE OVER (UNDER) EXPENSE	(92,616)	(94,432)	(187,465)	(441,296)
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BEGINNING BALANCE	3,516,020	3,423,405	3,328,972	3,141,508
REVENUE	8,175,001	8,335,538	8,627,302	8,928,726
EXPENDITURES	8,267,617	8,429,970	8,814,766	9,370,022

YEAR END BALANCE	3,423,405	3,328,972	3,141,508	2,700,211
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BALANCE AS A % OF EXPENSES BEFORE PASSTHF	48%	45%	41%	33%
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