

## Receipts

|                                     | 2024<br><u>Actual</u> | 2024<br><u>Budget</u> | 2025<br>as of<br><u>1/16/2026</u> | 2025<br><u>Budget</u> | 2026                       |                           |
|-------------------------------------|-----------------------|-----------------------|-----------------------------------|-----------------------|----------------------------|---------------------------|
|                                     |                       |                       |                                   |                       | <u>Proposed<br/>Budget</u> | <u>Percent<br/>Change</u> |
| <b>601: Water</b>                   |                       |                       |                                   |                       |                            |                           |
| <b>Licenses And Permits</b>         |                       |                       |                                   |                       |                            |                           |
| Business Licenses And Permits       |                       |                       |                                   |                       |                            |                           |
| NEW METER FEES                      | \$1,050.00            | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| WAC FEES                            | \$1,500.00            | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| Total Business Licenses And Permits | \$2,550.00            | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| <b>Miscellaneous Revenues</b>       |                       |                       |                                   |                       |                            |                           |
| Refunds & Reimbursements            | \$0.00                | \$0.00                | \$282.66                          | \$0.00                | \$0.00                     | N/A                       |
| Miscellaneous Revenue               | \$1,580.00            | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| Total Other Miscellaneous Revenues  | \$1,580.00            | \$0.00                | \$282.66                          | \$0.00                | \$0.00                     | N/A                       |
| <b>Proprietary Fund Revenues</b>    |                       |                       |                                   |                       |                            |                           |
| Water Sales                         |                       |                       |                                   |                       |                            |                           |
| Rate Class I                        | \$177,962.44          | \$170,000.00          | \$166,697.24                      | \$170,000.00          | \$170,000.00               | 0.00                      |
| Water Tower Rent                    | \$5,061.35            | \$4,000.00            | \$6,035.00                        | \$5,100.00            | \$5,100.00                 | 0.00                      |
| Special Assessment Utilities        | \$739.38              | \$2,000.00            | \$1,241.87                        | \$2,000.00            | \$700.00                   | -65.00                    |
| Total Water Sales                   | \$183,763.17          | \$176,000.00          | \$173,974.11                      | \$177,100.00          | \$175,800.00               | -0.73                     |
| Sewer Charges                       |                       |                       |                                   |                       |                            |                           |
| Rate Class I                        | \$716.47              | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| Total Sewer Charges                 | \$716.47              | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| <b>Other Financing Sources</b>      |                       |                       |                                   |                       |                            |                           |
| Inter Fund Transfers In             |                       |                       |                                   |                       |                            |                           |
| Interfund Debt Borrowed             | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| Total Inter Fund Transfers In       | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                       |
| <b>Receipts Total</b>               | <b>\$188,609.64</b>   | <b>\$176,000.00</b>   | <b>\$174,256.77</b>               | <b>\$177,100.00</b>   | <b>\$175,800.00</b>        | <b>-0.73</b>              |

## Disbursements

|                                       | 2024<br><u>Actual</u> | 2024<br><u>Budget</u> | 2025<br>as of<br><u>1/16/2026</u> | 2025<br><u>Budget</u> | 2026<br><u>Proposed<br/>Budget</u> | Percent<br><u>Change</u> |
|---------------------------------------|-----------------------|-----------------------|-----------------------------------|-----------------------|------------------------------------|--------------------------|
| <b>601: Water</b>                     |                       |                       |                                   |                       |                                    |                          |
| <b>Public Works</b>                   |                       |                       |                                   |                       |                                    |                          |
| <b>Highways, Streets And Roadways</b> |                       |                       |                                   |                       |                                    |                          |
| <b>Paved Streets</b>                  |                       |                       |                                   |                       |                                    |                          |
| Employer Paid Insurance: Life         | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                             | N/A                      |
| Total Highways, Streets And Roadways  | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                             | N/A                      |
| <b>Debt Service</b>                   |                       |                       |                                   |                       |                                    |                          |
| <b>Principal Payments</b>             |                       |                       |                                   |                       |                                    |                          |
| <b>Bond Principal</b>                 |                       |                       |                                   |                       |                                    |                          |
| Debt Service: Bond Principal          | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                             | N/A                      |
| Total Principal Payments              | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                             | N/A                      |
| <b>Interest Payments</b>              |                       |                       |                                   |                       |                                    |                          |
| <b>Interest - Bonds</b>               |                       |                       |                                   |                       |                                    |                          |
| Debt Service: Bond Interest           | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                             | N/A                      |
| Total Interest Payments               | \$0.00                | \$0.00                | \$0.00                            | \$0.00                | \$0.00                             | N/A                      |
| <b>Other Financing Uses</b>           |                       |                       |                                   |                       |                                    |                          |
| <b>TRANSFER TO MPFA DEBT SERVICE</b>  |                       |                       |                                   |                       |                                    |                          |
| Interfund Transfers                   | \$60,000.00           | \$88,460.00           | \$93,000.00                       | \$88,750.00           | \$89,030.00                        | 0.32                     |
| Total Other Other Financing Uses      | \$60,000.00           | \$88,460.00           | \$93,000.00                       | \$88,750.00           | \$89,030.00                        | 0.32                     |
| <b>Proprietary Fund Expenses</b>      |                       |                       |                                   |                       |                                    |                          |
| <b>Water Utilities</b>                |                       |                       |                                   |                       |                                    |                          |

## Disbursements

|   | 2024        | 2024        | 2025        | 2025        | 2026        | Percent |
|---|-------------|-------------|-------------|-------------|-------------|---------|
|   |             |             | as of       |             | Proposed    |         |
| 601: Water  | Actual      | Budget      | 1/16/2026   | Budget      | Budget      | Change  |
| <b>Proprietary Fund Expenses</b>                          |             |             |             |             |             |         |
| Water Utilities   |             |             |             |             |             |         |
| <b>Water Utilities - Administration and General</b>       |             |             |             |             |             |         |
| Wages and Salaries: Full-time Employees-Regular           | \$14,716.52 | \$11,013.63 | \$16,499.18 | \$11,285.00 | \$21,568.00 | 91.12   |
| Wages and Salaries: Part-time Employees                   | \$4,987.69  | \$0.00      | \$8,412.50  | \$9,912.00  | \$9,912.00  | 0.00    |
| Employee paid withholding                                 | \$1,348.17  | \$989.02    | \$1,448.81  | \$1,200.00  | \$0.00      | -100.00 |
| Employee PERA contribution                                | \$1,616.08  | \$1,112.25  | \$1,982.74  | \$2,041.00  | \$0.00      | -100.00 |
| Employee paid Medicare                                    | \$311.31    | \$248.12    | \$525.65    | \$455.00    | \$0.00      | -100.00 |
| Union Dues - I.U.O.E. Local 70                            | \$392.16    | \$252.00    | \$310.67    | \$252.00    | \$300.00    | 19.05   |
| Employee paid FICA  | \$1,332.13  | \$1,060.91  | \$2,631.66  | \$1,947.00  | \$0.00      | -100.00 |
| Employee Paid HSA: Health Saving Account                  | \$384.31    | \$1,870.40  | \$0.00      | \$0.00      | \$0.00      | N/A     |
| Employer Contributions for Retirement: PERA Contributions | \$1,704.66  | \$1,283.36  | \$2,279.38  | \$2,287.00  | \$2,500.00  | 9.31    |
| Employer Contributions for Retirement: FICA Contributions | \$1,332.12  | \$1,060.91  | \$2,247.69  | \$1,947.00  | \$2,500.00  | 28.40   |
| Employer Paid Insurance: Life                             | \$0.00      | \$0.00      | \$1.78      | \$0.00      | \$22.00     | N/A     |
| Employer Paid Insurance: Medicare                         | \$311.33    | \$248.12    | \$525.66    | \$455.00    | \$500.00    | 9.89    |
| Employer Paid HSA: Health Saving Account                  | \$700.00    | \$1,200.00  | \$0.00      | \$1,200.00  | \$0.00      | -100.00 |
| Employer Paid Insurance: PFML                             | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$250.00    | N/A     |
| Employee Paid: State Income Tax                           | \$764.45    | \$565.15    | \$1,644.85  | \$715.00    | \$0.00      | -100.00 |
| Supplies  | \$564.47    | \$300.00    | \$1,011.27  | \$300.00    | \$1,000.00  | 233.33  |
| Operating Supplies: Chemicals and Chemical Products       | \$4,924.07  | \$9,500.00  | \$5,943.43  | \$9,500.00  | \$6,000.00  | -36.84  |
| Repair and Maintenance                                    | \$1,182.71  | \$3,500.00  | \$3,062.30  | \$3,500.00  | \$5,000.00  | 42.86   |
| Professional Services: EDP, Software and Design           | \$5,576.35  | \$3,000.00  | \$4,479.93  | \$3,000.00  | \$3,000.00  | 0.00    |
| Training  | \$567.34    | \$250.00    | \$1,294.15  | \$3,000.00  | \$3,000.00  | 0.00    |
| Communications: Telephone                                 | \$687.78    | \$600.00    | \$642.30    | \$270.00    | \$650.00    | 140.74  |
| Communications: Postage                                   | \$588.41    | \$500.00    | \$601.48    | \$500.00    | \$500.00    | 0.00    |
| Internet Service  | \$726.51    | \$0.00      | \$1,319.80  | \$720.00    | \$1,300.00  | 80.56   |
| Transportation: Travel Expense                            | \$268.00    | \$0.00      | \$1,155.00  | \$500.00    | \$500.00    | 0.00    |
| Lodging   | \$0.00      | \$0.00      | \$0.00      | \$1,000.00  | \$1,000.00  | 0.00    |
| Workmen's Compensation Insurance                          | \$632.00    | \$632.00    | \$1,099.33  | \$632.00    | \$632.00    | 0.00    |
| Insurance - Not Workers Compensation                      | \$5,559.00  | \$5,000.00  | \$5,662.90  | \$5,000.00  | \$5,000.00  | 0.00    |
| Utility Services: Electric Utilities                      | \$2,614.06  | \$3,000.00  | \$2,757.22  | \$3,000.00  | \$3,000.00  | 0.00    |
| Utility Services: Water                                   | \$120.20    | \$528.00    | \$139.10    | \$528.00    | \$540.00    | 2.27    |
| Utility Services: Gas Utilities                           | \$1,859.15  | \$2,500.00  | \$1,978.58  | \$2,500.00  | \$2,500.00  | 0.00    |
| Utility Services: Sewer                                   | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | N/A     |
| MN Service Connection Fee                                 | \$2,216.00  | \$2,216.00  | \$2,249.37  | \$2,216.00  | \$2,216.00  | 0.00    |
| Minnesota Sales & Use Tax                                 | \$725.00    | \$1,100.00  | \$691.00    | \$1,100.00  | \$800.00    | -27.27  |
| Miscellaneous: Uncollectible Checks                       | \$595.00    | \$500.00    | \$1,624.87  | \$500.00    | \$800.00    | 60.00   |
| Miscellaneous: Dues and Subscriptions                     | \$210.00    | \$350.00    | \$250.54    | \$350.00    | \$350.00    | 0.00    |
| Miscellaneous   | \$25.00     | \$500.00    | \$70.02     | \$500.00    | \$500.00    | 0.00    |

## Disbursements

|   | 2024<br><u>Actual</u> | 2024<br><u>Budget</u> | 2025<br>as of<br><u>1/16/2026</u> | 2025<br><u>Budget</u> | 2026                       | Percent<br><u>Change</u> |
|---|-----------------------|-----------------------|-----------------------------------|-----------------------|----------------------------|--------------------------|
|   |                       |                       |                                   |                       | <u>Proposed<br/>Budget</u> |                          |
| <b>601: Water</b>                                   |                       |                       |                                   |                       |                            |                          |
| <b>Proprietary Fund Expenses</b>                    |                       |                       |                                   |                       |                            |                          |
| <b>Water Utilities</b>                              |                       |                       |                                   |                       |                            |                          |
| <b>Water Utilities - Administration and General</b> |                       |                       |                                   |                       |                            |                          |
| Penalties   | \$0.00                | \$0.00                | \$7.50                            | \$0.00                | \$0.00                     | N/A                      |
| Capital Outlay: Improvements Other Than Buildings   | \$0.00                | \$50,000.00           | \$0.00                            | \$50,000.00           | \$50,000.00                | 0.00                     |
| Refunds and Reimbursements                          | \$1,360.38            | \$0.00                | \$154.92                          | \$0.00                | \$0.00                     | N/A                      |
| Total Water Utilities                               | \$60,902.36           | \$104,879.87          | \$74,705.58                       | \$122,312.00          | \$125,840.00               | 2.88                     |
| <b>Sewer Utilities</b>                              |                       |                       |                                   |                       |                            |                          |
| <b>Sewer Utilities - Administration and General</b> |                       |                       |                                   |                       |                            |                          |
| Employer Paid HSA: Health Saving Account            | \$0.00                | \$0.00                | \$0.00                            | \$1,200.00            | \$0.00                     | -100.00                  |
| Communications: Postage                             | \$168.00              | \$0.00                | \$0.00                            | \$0.00                | \$0.00                     | N/A                      |
| Total Sewer Utilities                               | \$168.00              | \$0.00                | \$0.00                            | \$1,200.00            | \$0.00                     | -100.00                  |
| <b>Disbursements Total</b>                          | <b>\$121,070.36</b>   | <b>\$193,339.87</b>   | <b>\$167,705.58</b>               | <b>\$212,262.00</b>   | <b>\$214,870.00</b>        | <b>1.23</b>              |