



**AGENDA
CITY COUNCIL - WORKSHOP
MAPLE PLAIN CITY HALL
September 21, 2026
5:30 PM**

- 1. CALL TO ORDER**
- 2. ADOPT AGENDA**
- 3. DISCUSSION**
 - A. 2027 Tax Levy and Future Budget Needs
 - B. Updated BS&A City Software Proposal
 - C. 1660 Spring Avenue – Hazardous Building
 - D. Emergency Communications Plan
 - E. Quarterly Administrator Update - April–September 2026
 - F. City Council Code of Conduct Training and Refresher
- 4. COUNCIL REPORTS**
- 5. FUTURE WORKSHOP TOPICS**
 - A.** Water Incident Updates
 - B.** City Hall Development Mtg #3
 - C.** Ordinance Amending Maple Plain City Code Regarding The Maple Plain Fire Department
 - D.** 5 Year CIP/Finance Plan
 - E.** Parking Policy around Rainbow Park and Veterans Memorial Park
- 6. ADJOURNMENT**



Executive Summary

City Council Workshop

AGENDA ITEM: 2027 Tax Levy and Future Budget Needs
PREPARED BY: Jacob Schillander, City Administrator
RECOMMENDED ACTION: Add back the \$30,000 and decide how much to save for capital needs

My Recommendation

I recommend adding the \$30,000 back into the budget. The current 6.26% levy increase includes a \$30,000 cut based on one-time money we expect to receive in 2026. I do not recommend using this money just to lower the 2027 levy increase. Adding the \$30,000 back would bring the increase to 7.77%. The levy is the total amount the City raises through property taxes.

This one-time money does not lower the cost of City services. If we use it to lower the 2027 levy, we will need to replace \$30,000 in 2028. That would be on top of any other cost increases. We would be pushing part of the cost into the next year.

What This Means for 2028

Based on the current draft, replacing the \$30,000 would add about 1.4 percentage points to the 2028 levy increase. For example, if other needs called for a 3% increase, replacing this money would bring it to about 4.4%. This is only an example, not a prediction. The exact amount will depend on the final 2027 levy and the needs in 2028.

The way we calculate the City’s share of Fire Department costs will change next year. We do not yet know those numbers. We should not count on savings from that change to cover the \$30,000 or other costs in 2028.

Four Budget Options

Capital transfers are money moved to other City funds for future needs, such as major repairs and equipment. We have already cut these transfers from \$122,000 in 2026 to \$40,000 in the 2027 draft. That is an \$82,000 cut. Removing the last \$40,000 would bring the current levy increase down to 4.26%. It would also leave no money in this budget line for transfers to other funds.

Current Option: Use the \$30,000 in one-time money to lower the levy. Keep the \$40,000 capital transfer. (6.26% Increase)

Option 1: Use the \$30,000 in one-time money. Remove the \$40,000 capital transfer. This brings the levy increase below 5%. (4.26% Increase)

Option 2: Add back the \$30,000 so we do not rely on one-time money. Keep the \$40,000 capital transfer. This is my recommendation. (7.77% Increase)

Option 3: Add back the \$30,000, but remove the \$40,000 capital transfer. The levy increase would still be above 5%. (5.76% Increase)

Reaching the 5 Percent Goal

Under the Current Option, Council could cut the capital transfer by \$25,226 to reach a 5% levy increase. That would leave \$14,774 for the transfer. Under Option 3, Council would need another \$15,226 in cuts or other funding to reach 5%.

Council Decision

I recommend Option 2. Using one-time money now leaves us with \$30,000 to replace next year. Cutting capital transfers leaves less money for future repairs and equipment. Neither choice makes those needs go away.

Council should choose an option and identify any other cuts needed to meet its goal. Abdo's memo explains the full budget. This summary explains how these choices affect future budgets.

What Fiscal Disparities Means

Fiscal disparities is a regional tax-sharing program. It shares part of the commercial and industrial tax base among Twin Cities area communities. Part of the City's tax levy is paid through this shared pool. The rest is raised through the local levy. The program changes where levy dollars come from.

Why We Should Not Add It as Extra Revenue

Our current budget already counts the full levy as property tax revenue. Adding fiscal disparities again as a new source of money would count part of that levy twice. It could make the budget look balanced even though the City would not receive that extra money. Adding 10% of a past average would have the same problem.

We can show fiscal disparities on a separate budget line if the matching amount is removed from the other property tax revenue line. That would make the sources easier to see, but would not create more money. The comparison table covers the full City levy, including debt; they are not all General Fund revenue.

I recommend keeping the levy revenue counted once and showing fiscal disparities as part of that total. We should not use it as extra revenue to lower the levy increase.

Sources: Abdo budget memo and confirmed County inputs; Minnesota Department of Revenue, Glossary F, Fiscal Disparities and Fiscal Disparities Distribution Levy (revenue.state.mn.us/mndor-pp/11706?type=html).

City of Maple Plain 2027 Budget Options

Council comparison • Option 2 is the City Administrator's recommendation

Budget and tax comparison	Current Option	Option 1	Option 2 Recommended	Option 3
Use \$30,000 in one-time money	Yes	Yes	No	No
Capital transfer	\$40,000	\$0	\$40,000	\$0
Total City levy	\$2,122,307	\$2,082,307	\$2,152,307	\$2,112,307
Levy increase over 2026	6.26%	4.26%	7.77%	5.76%
Meets Council's 5% goal	No	Yes	No	No
Fiscal disparities — included in levy	\$208,932	\$208,932	\$208,932	\$208,932
Local levy after fiscal disparities	\$1,913,375	\$1,873,375	\$1,943,375	\$1,903,375
City tax rate — 2026 was 54.60%	54.96%	53.81%	55.82%	54.67%
Annual City tax change from 2026				
\$200,000 home	+\$6	-\$14	+\$21	+\$1
\$300,000 home	+\$10	-\$22	+\$34	+\$2
\$400,000 home	+\$14	-\$31	+\$48	+\$3
\$500,000 home	+\$18	-\$39	+\$61	+\$4
One-time funding to replace in 2028*	\$30,000	\$30,000	\$0	\$0

Fiscal disparities: The \$208,932 is already part of the total levy. Adding it again as extra revenue would count it twice. It can be shown on a separate budget line only if the matching amount is removed from the other property tax revenue line.

Tax estimates: City taxes only, using confirmed County inputs and unchanged property values and classes. Annual changes are rounded. City tax rates apply to tax capacity, not directly to market value.

*The last row covers only the one-time money. Other costs may change in 2028. Cutting capital transfers also leaves less money for future repairs and equipment. The effect of next year's Fire Department funding formula is not yet known.

BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: COUNCIL WORK SESSION –DRAFT OF 2027 BUDGET
DATE: 9/14/2026

Introduction

Upon your request, we have summarized some of the key items for consideration in this year's budget.

Budget Format

The 2027 Budget includes the Council-approved priorities for each department. These will continue to be reviewed and updated as needed in the 2027 budget.

Key items in this year's budget:

- LGA will increase by approximately \$431 in 2027, for a total of \$254,842
- The total 2027 tax levy is proposed to increase \$125,087 or 6.26% from 2026.
 - The general levy decreased by \$9,243, or .58%.
 - Factors relating to this decrease are explained in the General Fund Budget Summary section of this memo.
 - The debt levy increased by \$134,330 or 32.36%.
 - This is due to the scheduled bond obligations and adding the 2026A and 2026B bond payments.
- All employees are projected to receive a COLA increase of 4%.
- We have estimated a 3% increase in workers' compensation and a 4% increase in property insurance. The League of MN Cities suggested a 2% to 5% increase in workers' compensation and a 3% to 5% increase in general liability insurance.
- This budget memo reflects the following changes:
 - A 10% increase applied to all licenses and permits line items.
 - Reduced the Police Administration budget by \$30,000.
 - Reduced Building Repairs and Maintenance expenditures by \$6,000 in the Fire Department and \$10,000 in Public Works.

Tax Levy Summary

Overall, the property tax levy includes levies for general operations, and debt service. The 2026 actual and 2027 proposed property tax levies are listed below:

	2026 Levy	Proposed 2027 Levy	Increase (Decrease) from 2026	Percent Change from 2026	Fund #
General Levy	\$ 1,582,091	\$ 1,572,848	\$ (9,243)	-0.58%	101
Debt Levy					
2014A Go Bond	72,246	73,133	887	1.23%	353
2016A Go Bond	29,457	28,721	(736)	-2.50%	354
2018A Go Bond	46,103	49,935	3,832	8.31%	355
2021A Go Bond	38,064	37,591	(473)	-1.24%	356
2021B Go Bond	25,740	24,428	(1,312)	-5.10%	351
2022A Go Bond	76,230	79,590	3,360	4.41%	357
2024A Go Bond	127,289	125,116	(2,173)	-1.71%	358
2026A Go Bond	-	79,122	79,122	100.00%	359
2026B Go Bond	-	51,823	51,823	100.00%	360
Total Debt Levy	415,129	549,459	134,330	32.36%	
Total Levy	\$ 1,997,220	\$ 2,122,307	\$ 125,087	6.26%	

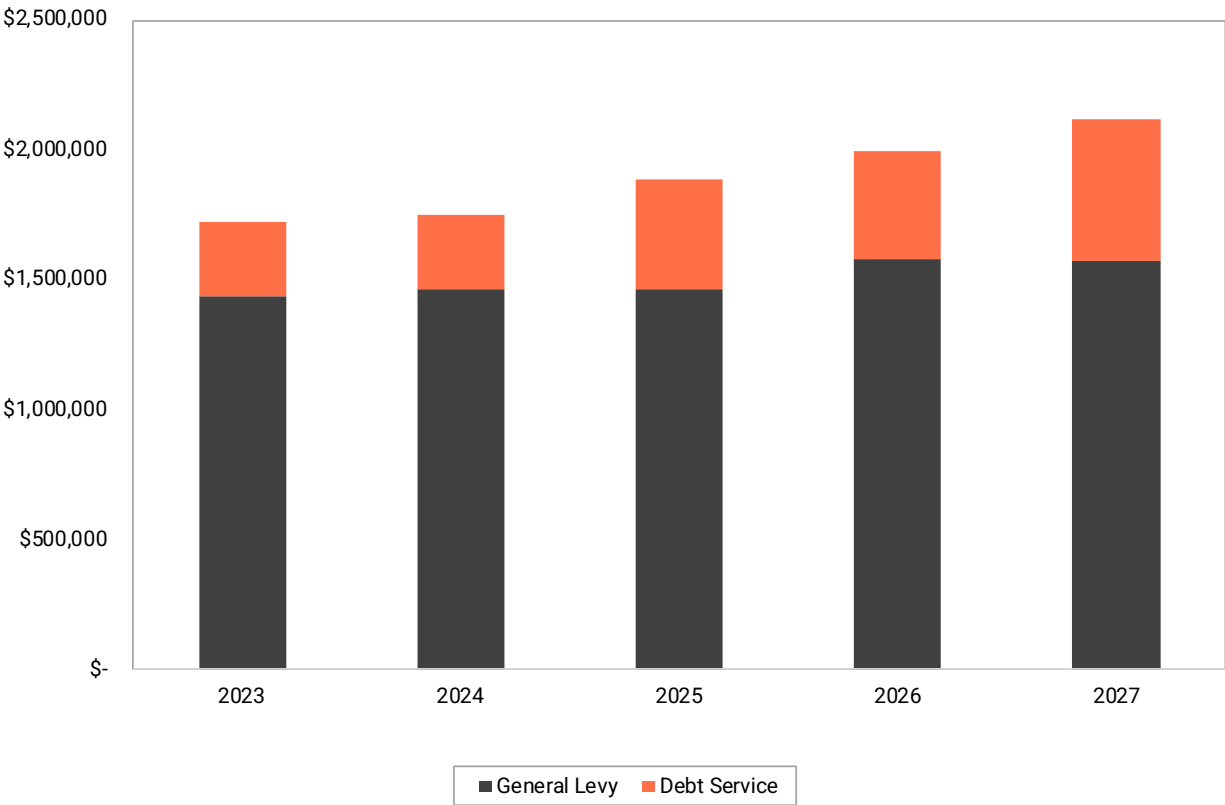
Tax Rate Calculation

The following table summarizes the local tax rate:

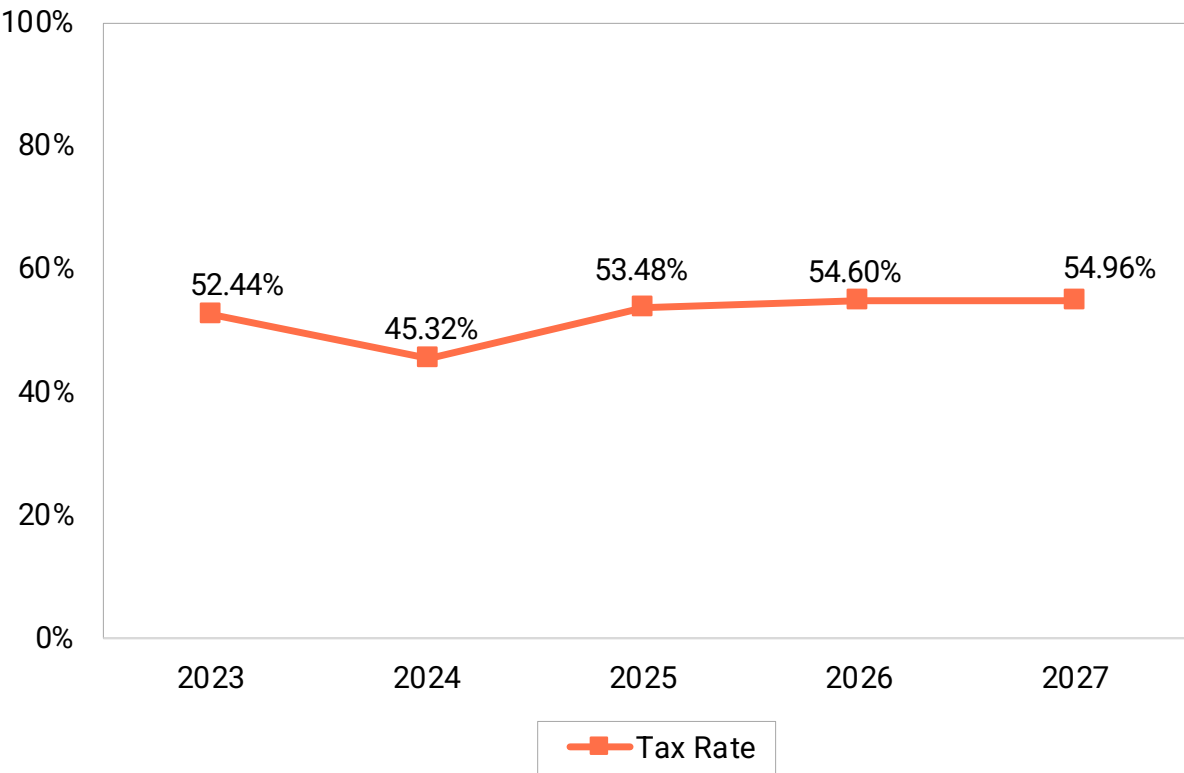
	Payable 2025	Payable 2026	Payable 2027
Tax Capacity	\$ 3,859,140	\$ 3,936,103	\$ 4,180,065
Fiscal Disparities Contribution	(679,937)	(681,330)	(698,516)
Net Tax Capacity	3,179,203	3,254,773	3,481,549
Certified Levy	1,886,434	1,997,220	2,122,307
Fiscal Disparities Distribution	(186,209)	(220,140)	(208,932)
Local Levy	1,700,225	1,777,080	1,913,375
City Tax Rate	53.48%	54.60%	54.96%

**The City's Payable 2027 Tax Rate has been estimated based on preliminary tax capacity information provided by Hennepin County. The final tax capacity and rate will vary from the rate estimated in this memo.*

Tax Levy Summary 2023 to 2026 Actual and 2027 Proposed



City Tax Rate



Estimated Property Taxes

Property Type	Market Value	Taxable Market Value	2026 Taxes Payable	2027 Taxes Payable	Increase (Decrease) in Property Taxes	% Increase (Decrease) in Property Taxes
Residential	\$ 200,000	\$ 171,500	\$ 936	\$ 943	\$ 6	0.66%
Residential	300,000	280,500	1,532	1,542	10	0.66%
Residential	400,000	389,500	2,127	2,141	14	0.66%
Residential	500,000	498,500	2,722	2,740	18	0.66%
Commercial	500,000	500,000	5,050	5,084	33	0.66%
Commercial	1,000,000	1,000,000	10,510	10,579	69	0.66%
Commercial	1,500,000	1,500,000	15,970	16,075	105	0.66%

Note: change in market value has not been assumed

General Fund Budget Summary

	Budget 2025	Actual 2025	Budget 2026	Actual 6.30.26	Budget 2027	Amount Change
Revenues						
Property taxes	\$ 1,467,290	\$ 1,421,501	\$ 1,582,091	\$ 414,314	\$1,572,848	\$ (9,243)
Licenses and permits	51,380	126,142	69,150	75,726	105,600	36,450
Intergovernmental	311,263	312,508	292,179	4,729	290,191	(1,988)
Charges for services	56,075	128,353	56,075	66,487	80,000	23,925
Fines and forfeitures	10,500	11,856	10,500	4,545	12,000	1,500
Interest earnings	20,000	36,095	20,000	3,487	22,000	2,000
Miscellaneous	14,000	36,725	14,000	4,768	14,000	-
Sale of fixed assets	-	690	-	108,601	-	-
Transfers from other funds	9,000	9,000	-	-	-	-
Total Revenues	\$ 1,939,508	\$ 2,082,869	\$ 2,043,995	\$ 682,657	\$ 2,096,639	\$ 52,644

Revenue Key Changes:

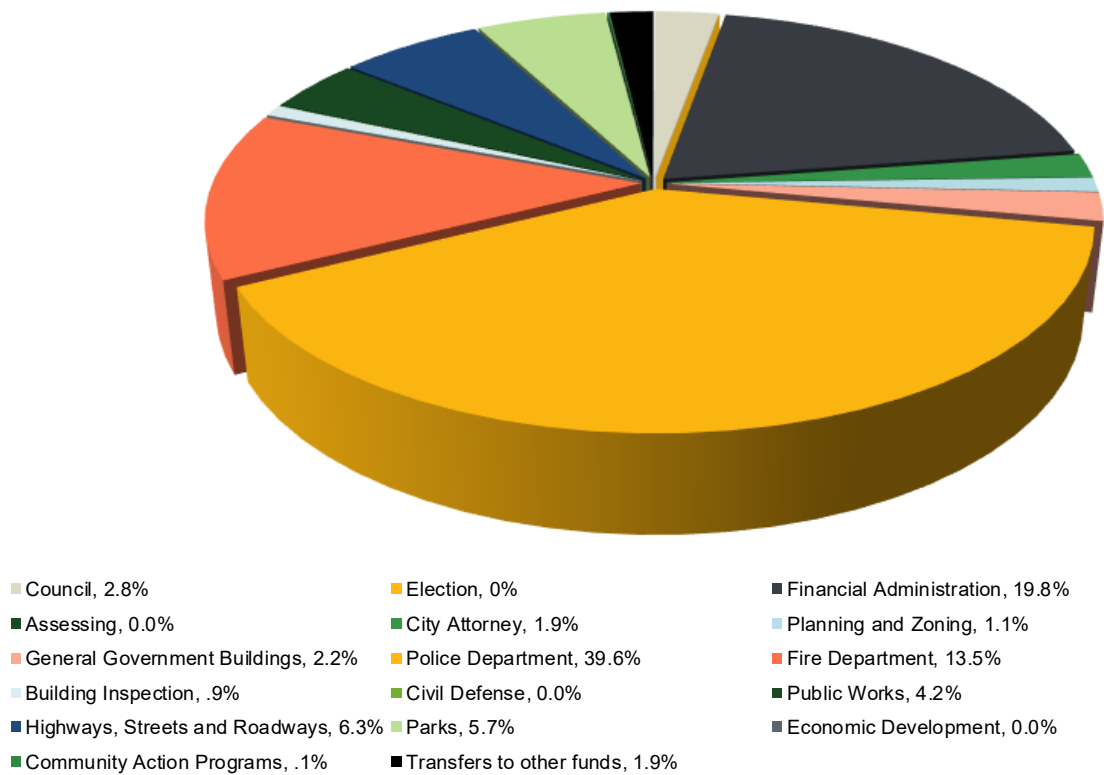
- Property taxes -decrease to offset changes in expenditures and changes in other revenue sources.
- Licenses and permits- increase of 10% in all permit line items, an increase in business license revenue of \$21,200 due to cannabis cultivation and retail operations, and an increase in building permit revenue of \$12,580 to better align with budget expectations. This is an offset to a decrease in rental permits which is budgeted for every other year.
- Charges for services- Increase of \$4,000 in city hall and water tower rent, added budgets of \$10,000 to project review fees and culture and recreation line items.

	Budget 2025	Actual 2025	Budget 2026	Actual 6.30.26	Budget 2027	Amount Change
Expenditures						
Council	\$ 48,287	\$ 51,361	\$ 58,650	\$ 30,643	\$ 59,130	\$ 480
Election	-	684	5,685	-	-	(5,685)
Financial Administration	374,377	419,420	378,051	224,009	415,579	37,528
Assessing	-	-	-	-	-	-
City Attorney	38,000	51,687	39,330	23,783	40,000	670
Planning and Zoning	20,800	31,238	24,519	12,650	24,000	(519)
General Government Buildings	42,000	40,821	44,000	21,900	47,000	3,000
Police Department	743,423	742,924	804,718	525,805	830,561	25,843
Fire Department	211,005	223,857	252,599	155,865	277,099	24,500
Building Inspection	20,000	19,556	19,111	16,460	19,000	(111)
Civil Defense	500	600	650	1,602	650	-
Public Works	70,999	188,378	82,332	68,928	88,410	6,078
Highways, Streets and Roadways	106,739	208,462	101,000	111,525	132,700	31,700
Parks	141,378	156,849	109,350	59,804	120,510	11,160
Economic Development	-	-	-	-	-	-
Community Action Programs	-	2,500	2,000	-	2,000	-
Transfers to other funds	122,000	130,000	122,000	122,000	40,000	(82,000)
Total Expenditures	\$ 1,939,508	\$ 2,268,336	\$ 2,043,995	\$ 1,374,975	\$ 2,096,639	\$ 52,644

Expenditure Key Changes:

- Financial Administration –
 - Increase in wages and benefits due to COLA increase.
 - Increase of \$2,800 in auditing and accounting services due to increased audit costs and fees from outsourced finance director services.
- Police Department –
 - Increase of \$25,843 due to the police administration contract.
- Fire Department –
 - Increase of \$24,500 due to the fire administration contract.
- Highways, Streets and Roadways
 - New snow removal line item added in the amount of \$50,000. This is offset by a \$13,000 decrease in electric utilities and the removal of the street maintenance materials line item budgeted at \$5,000.
- Transfers to other funds
 - Decrease of \$82,000 due to removing capital projects for 2027.

General Fund Budget Summary (Continued)



Budget Detail - By Fund

The following financial reports are attached:

- Revenues for City of Maple Plain
- Expenses for City of Maple Plain

CITY OF MAPLE PLAIN

Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
101 GENERAL FUND								
R 101-31010 Current Ad Valorem Taxes	\$1,260,979.54	\$1,465,228.00	\$1,259,822.05	\$1,467,290.00	\$297,900.93	\$1,582,091.00	\$1,572,848.00	-0.58%
R 101-31020 Delinquent Ad Valorem Taxes	\$16,006.60	\$0.00	-\$12,845.02	\$0.00	\$11,363.72	\$0.00	\$0.00	0.00%
R 101-31030 Mobile Home Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-31040 Fiscal Disparities	\$190,241.92	\$0.00	\$174,523.94	\$0.00	\$97,905.56	\$0.00	\$0.00	0.00%
R 101-31910 Penalties and Interest AdValTx	\$912.78	\$0.00	\$0.00	\$0.00	\$7,143.51	\$0.00	\$0.00	0.00%
R 101-32100 Business Licenses & Permits	\$1,845.00	\$1,450.00	\$2,425.00	\$1,450.00	\$800.00	\$1,450.00	\$22,000.00	1417.24%
R 101-32110 Alcohol/Tobacco/THC	\$17,549.00	\$17,430.00	\$17,510.00	\$17,430.00	\$18,000.00	\$17,550.00	\$19,800.00	12.82%
R 101-32160 Professional & Occupational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-32180 Other Licenses & Permits	\$2,050.00	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-32200 Non-Business Licenses/Permits	\$730.00	\$500.00	\$3,525.00	\$500.00	\$100.00	\$700.00	\$3,850.00	450.00%
R 101-32210 Building Permits	\$38,940.40	\$30,000.00	\$88,907.18	\$30,000.00	\$36,920.10	\$35,000.00	\$49,500.00	41.43%
R 101-32240 Animal Licenses	\$25.00	\$0.00	\$50.00	\$0.00	\$15.00	\$0.00	\$0.00	0.00%
R 101-32260 Other Non-Business Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-32261 Rental Permit	\$11,950.00	\$0.00	\$4,450.00	\$0.00	\$12,875.00	\$11,950.00	\$0.00	-100.00%
R 101-32270 Excavation Permit	\$350.00	\$0.00	\$3,000.00	\$0.00	\$1,600.00	\$0.00	\$2,200.00	0.00%
R 101-32275 Right of Way Permit	\$8,250.00	\$1,500.00	\$6,250.00	\$2,000.00	\$5,415.80	\$2,500.00	\$8,250.00	230.00%
R 101-33000 Intergovernmental Revenues	\$150,810.29	\$77,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33130 CDBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33160 Other Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33161 FEDERAL GRANTS - PS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33401 Local Government Aid	\$266,001.00	\$266,001.00	\$266,397.00	\$266,397.00	\$0.00	\$254,411.00	\$254,842.00	0.17%
R 101-33402 Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33404 Small City Assistance	\$27,711.00	\$40,756.00	\$17,922.00	\$36,866.00	\$0.00	\$29,768.00	\$27,349.00	-8.13%
R 101-33419 Muni State Aid St Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33422 Other State Aid Grants	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-33620 Other County Grants & Aid	\$7,855.13	\$5,000.00	\$6,188.69	\$8,000.00	\$4,729.20	\$8,000.00	\$8,000.00	0.00%
R 101-34101 Rent - City Hall & Water Tower	\$45,021.32	\$45,000.00	\$49,290.12	\$45,000.00	\$27,851.94	\$45,000.00	\$49,000.00	8.89%
R 101-34103 Zoning & Subdivision Fees	\$5,250.00	\$6,775.00	\$20,908.27	\$6,775.00	\$10,325.00	\$6,775.00	\$10,000.00	47.60%
R 101-34104 Project Review Fees	\$9,035.13	\$0.00	\$41,523.79	\$0.00	\$15,622.95	\$0.00	\$10,000.00	0.00%
R 101-34107 Assessment Search Fees	\$40.00	\$0.00	\$20.00	\$0.00	\$35.00	\$0.00	\$0.00	0.00%
R 101-34108 Admin Charges to Other Funds	\$3,344.00	\$0.00	\$1,392.50	\$0.00	\$791.69	\$0.00	\$0.00	0.00%
R 101-34109 General Government Charges	\$0.00	\$7,826.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0.00%

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
R 101-34202 Special Fire Protection Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-34403 Recycling & Refuse Income	\$0.00	\$0.00	\$1,466.31	\$0.00	\$1,094.00	\$0.00	\$0.00	0.00%
R 101-34650 Economic Develop - Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-34700 Culture & Recreation	\$225.00	\$0.00	\$6,275.00	\$0.00	\$10,011.40	\$0.00	\$10,000.00	0.00%
R 101-34780 Park Dedication Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-34950 Other Revenues	\$9,488.07	\$3,300.00	\$7,417.82	\$3,300.00	\$733.34	\$3,300.00	\$0.00	-100.00%
R 101-35100 Court Fines	\$10,905.51	\$12,000.00	\$9,815.01	\$10,000.00	\$4,124.60	\$10,000.00	\$10,000.00	0.00%
R 101-35104 Other Fines	\$625.00	\$0.00	\$67.60	\$0.00	\$400.00	\$0.00	\$0.00	0.00%
R 101-35110 Administrative Citations	\$300.00	\$500.00	\$1,973.50	\$500.00	\$20.87	\$500.00	\$2,000.00	300.00%
R 101-36100 Special Assessments	\$1,479.30	\$0.00	\$59.16	\$0.00	\$21.82	\$0.00	\$0.00	0.00%
R 101-36101 Principal Amount Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-36200 Miscellaneous Revenues	\$1,792.38	\$0.00	\$782.58	\$0.00	\$2,817.50	\$0.00	\$0.00	0.00%
R 101-36210 Interest Earnings	\$43,430.83	\$3,000.00	\$26,726.88	\$20,000.00	\$3,486.74	\$20,000.00	\$22,000.00	10.00%
R 101-36211 Interest Earning/Interfund	\$9,698.00	\$0.00	\$9,367.87	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-36229 MPFD: Contributions/Donations	\$0.00	\$0.00	\$5,525.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-36231 Cable Franchise Fee	\$12,096.03	\$14,000.00	\$8,090.73	\$14,000.00	\$1,891.55	\$14,000.00	\$14,000.00	0.00%
R 101-36250 Refunds & Reimbursements	\$63,554.53	\$0.00	\$22,327.76	\$0.00	\$53.76	\$0.00	\$0.00	0.00%
R 101-36500 Collected for other Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-37175 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-37275 Miscellaneous Income	\$4,498.04	\$0.00	-\$1.52	\$0.00	\$5.00	\$0.00	\$0.00	0.00%
R 101-39101 Sales of Fixed Assets & Lease	\$0.00	\$0.00	\$690.00	\$0.00	\$108,601.04	\$0.00	\$0.00	0.00%
R 101-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-39202 Contribution-Enterprise Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-39203 Transfer from Other Fund	-\$69,561.37	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-39330 Inception-Capital Lease Agmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$2,153,429.43	\$1,997,266.00	\$2,082,869.22	\$1,939,508.00	\$682,657.02	\$2,043,995.00	\$2,096,639.00	
101 GENERAL FUND	\$2,153,429.43	\$1,997,266.00	\$2,082,869.22	\$1,939,508.00	\$682,657.02	\$2,043,995.00	\$2,096,639.00	
200 ECONOMIC DEVELOPMENT AUTHORITY								
R 200-36210 Interest Earnings	\$3,969.90	\$0.00	\$2,272.25	\$0.00	\$707.83	\$0.00	\$0.00	0.00%
	\$3,969.90	\$0.00	\$2,272.25	\$0.00	\$707.83	\$0.00	\$0.00	
200 ECONOMIC DEVELOPMENT AUTHORITY	\$3,969.90	\$0.00	\$2,272.25	\$0.00	\$707.83	\$0.00	\$0.00	

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
204 GAMBLING PROCEEDS								
R 204-36210 Interest Earnings	\$198.76	\$0.00	\$242.51	\$0.00	\$176.13	\$0.00	\$0.00	0.00%
R 204-36211 Interest Earning/Interfund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 204-36230 Contributions & Donations	\$10,465.81	\$0.00	\$10,514.99	\$9,000.00	\$8,056.48	\$0.00	\$0.00	0.00%
	\$10,664.57	\$0.00	\$10,757.50	\$9,000.00	\$8,232.61	\$0.00	\$0.00	
204 GAMBLING PROCEEDS	\$10,664.57	\$0.00	\$10,757.50	\$9,000.00	\$8,232.61	\$0.00	\$0.00	
210 REV INTGOVT								
R 210-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
210 REV INTGOVT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
351 2012A GO Bonds - 2021B Refund								
R 351-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 351-31010 Current Ad Valorem Taxes	\$25,988.00	\$25,988.00	\$27,053.00	\$27,053.00	\$12,870.00	\$25,740.00	\$24,428.00	-5.10%
R 351-31040 Fiscal Disparities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 351-36100 Special Assessments	\$4,236.35	\$0.00	\$5,097.73	\$3,135.00	\$1,567.60	\$0.00	\$0.00	0.00%
R 351-36110 Oak-Boundary Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 351-36210 Interest Earnings	\$3,010.92	\$0.00	\$2,001.62	\$0.00	\$873.19	\$0.00	\$0.00	0.00%
	\$33,235.27	\$25,988.00	\$34,152.35	\$30,188.00	\$15,310.79	\$25,740.00	\$24,428.00	
351 2012A GO Bonds - 2021B Refund	\$33,235.27	\$25,988.00	\$34,152.35	\$30,188.00	\$15,310.79	\$25,740.00	\$24,428.00	
352 2013A GO Bonds - 2021B Refund								
R 352-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 352-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 352-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352 2013A GO Bonds - 2021B Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
353 2014A GO Bonds								
R 353-31010 Current Ad Valorem Taxes	\$69,563.00	\$69,563.00	\$72,608.00	\$72,608.00	\$36,123.00	\$72,246.00	\$73,133.00	1.23%
R 353-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 353-36100 Special Assessments	\$26,355.02	\$0.00	\$17,611.87	\$5,886.26	\$6,310.51	\$0.00	\$0.00	0.00%
R 353-36210 Interest Earnings	\$3,951.96	\$0.00	\$4,035.71	\$0.00	\$1,377.67	\$0.00	\$0.00	0.00%
R 353-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$99,869.98	\$69,563.00	\$94,255.58	\$78,494.26	\$43,811.18	\$72,246.00	\$73,133.00	
353 2014A GO Bonds	\$99,869.98	\$69,563.00	\$94,255.58	\$78,494.26	\$43,811.18	\$72,246.00	\$73,133.00	
354 2016A GO Bonds								
R 354-31010 Current Ad Valorem Taxes	\$30,926.00	\$30,926.00	\$30,191.00	\$30,191.00	\$14,728.50	\$29,457.00	\$28,721.00	-2.50%
R 354-36100 Special Assessments	\$8,284.04	\$0.00	\$8,079.32	\$18,043.00	\$5,913.63	\$0.00	\$0.00	0.00%
R 354-36210 Interest Earnings	\$2,942.42	\$0.00	\$1,605.54	\$0.00	\$503.36	\$0.00	\$0.00	0.00%
R 354-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 354-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$42,152.46	\$30,926.00	\$39,875.86	\$48,234.00	\$21,145.49	\$29,457.00	\$28,721.00	
354 2016A GO Bonds	\$42,152.46	\$30,926.00	\$39,875.86	\$48,234.00	\$21,145.49	\$29,457.00	\$28,721.00	
355 2018A GO Bonds								
R 355-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 355-31010 Current Ad Valorem Taxes	\$48,938.00	\$48,938.00	\$47,520.00	\$47,520.00	\$23,051.50	\$46,103.00	\$49,935.00	8.31%
R 355-32180 Other Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 355-36100 Special Assessments	\$27,528.06	\$0.00	\$13,717.79	\$25,356.00	\$10,450.74	\$0.00	\$0.00	0.00%
R 355-36210 Interest Earnings	\$5,183.23	\$0.00	\$3,217.59	\$0.00	\$1,165.07	\$0.00	\$0.00	0.00%
	\$81,649.29	\$48,938.00	\$64,455.38	\$72,876.00	\$34,667.31	\$46,103.00	\$49,935.00	
355 2018A GO Bonds	\$81,649.29	\$48,938.00	\$64,455.38	\$72,876.00	\$34,667.31	\$46,103.00	\$49,935.00	
356 2021A GO Bonds								
R 356-31010 Current Ad Valorem Taxes	\$39,008.00	\$39,008.00	\$38,536.00	\$38,536.00	\$19,032.00	\$38,064.00	\$37,591.00	-1.24%

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
R 356-36100 Special Assessments	\$21,723.01	\$0.00	\$26,434.11	\$22,112.00	\$6,176.62	\$0.00	\$0.00	0.00%
R 356-36210 Interest Earnings	\$12,308.36	\$0.00	\$7,346.73	\$0.00	\$3,135.31	\$0.00	\$0.00	0.00%
R 356-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 356-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$73,039.37	\$39,008.00	\$72,316.84	\$60,648.00	\$28,343.93	\$38,064.00	\$37,591.00	
356 2021A GO Bonds	\$73,039.37	\$39,008.00	\$72,316.84	\$60,648.00	\$28,343.93	\$38,064.00	\$37,591.00	
357 SERIES 2022A BOND PRO CAP INT								
R 357-31010 Current Ad Valorem Taxes	\$74,550.00	\$74,550.00	\$78,120.00	\$78,120.00	\$38,115.00	\$76,230.00	\$79,590.00	4.41%
R 357-36210 Interest Earnings	\$2,410.77	\$0.00	\$1,779.00	\$0.00	\$610.39	\$0.00	\$0.00	0.00%
R 357-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 357-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$76,960.77	\$74,550.00	\$79,899.00	\$78,120.00	\$38,725.39	\$76,230.00	\$79,590.00	
357 SERIES 2022A BOND PRO CAP INT	\$76,960.77	\$74,550.00	\$79,899.00	\$78,120.00	\$38,725.39	\$76,230.00	\$79,590.00	
358 2024A GO Bonds								
R 358-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$125,116.00	\$125,116.00	\$63,644.50	\$127,289.00	\$125,116.00	-1.71%
R 358-36100 Special Assessments	\$138,353.68	\$0.00	\$256,797.65	\$0.00	\$31,012.49	\$0.00	\$0.00	0.00%
R 358-36210 Interest Earnings	\$32.78	\$0.00	\$8,601.69	\$0.00	\$4,265.98	\$0.00	\$0.00	0.00%
R 358-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 358-39320 Bond Premium	\$145,665.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 358-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$284,051.61	\$0.00	\$390,515.34	\$125,116.00	\$98,922.97	\$127,289.00	\$125,116.00	
358 2024A GO Bonds	\$284,051.61	\$0.00	\$390,515.34	\$125,116.00	\$98,922.97	\$127,289.00	\$125,116.00	
359 2026A Bond								
R 359-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,122.00	0.00%
R 359-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 359-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 359-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 359-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

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Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,122.00	
359 2026A Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,122.00	
360 2026B Bond								
R 360-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,823.00	0.00%
R 360-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 360-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 360-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 360-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,823.00	
360 2026B Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,823.00	
401 PARK IMPROVEMENT FUND								
R 401-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 401-34780 Park Dedication Fees	\$0.00	\$0.00	\$63,080.20	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 401-36210 Interest Earnings	\$1,246.47	\$0.00	\$3,768.64	\$0.00	\$2,001.82	\$0.00	\$0.00	0.00%
R 401-36230 Contributions & Donations	\$24,000.00	\$0.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 401-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 401-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$0.00	-100.00%
R 401-39202 Contribution-Enterprise Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 401-39203 Transfer from Other Fund	\$28,750.00	\$0.00	\$57,322.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$53,996.47	\$0.00	\$148,670.84	\$0.00	\$26,401.82	\$24,400.00	\$0.00	
401 PARK IMPROVEMENT FUND	\$53,996.47	\$0.00	\$148,670.84	\$0.00	\$26,401.82	\$24,400.00	\$0.00	
451 CAPITAL IMPROVEMENT PROJECTS								
R 451-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 451-33000 Intergovernmental Revenues	\$57,364.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 451-33630 Other LGU Grants & Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 451-34780 Park Dedication Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 451-36210 Interest Earnings	\$113,751.67	\$0.00	\$60,883.99	\$0.00	\$26,894.54	\$0.00	\$0.00	0.00%
R 451-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

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Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
R 451-39200 Interfund Operating Transfers	\$110,000.00	\$110,000.00	\$16,200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 451-39201 Transfer from General Fund	\$0.00	\$0.00	\$110,000.00	\$0.00	\$24,400.00	\$24,400.00	\$75,000.00	207.38%
R 451-39202 Contribution-Enterprise Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$281,115.67	\$110,000.00	\$187,083.99	\$0.00	\$51,294.54	\$24,400.00	\$75,000.00	
451 CAPITAL IMPROVEMENT PROJECTS	\$281,115.67	\$110,000.00	\$187,083.99	\$0.00	\$51,294.54	\$24,400.00	\$75,000.00	
452 METROPOLITAN COUNCIL GRANT								
R 452-39203 Transfer from Other Fund	\$179,729.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$179,729.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
452 METROPOLITAN COUNCIL GRANT	\$179,729.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
453 2021 STREET RECONSTRUCTION PJ								
R 453-33620 Other County Grants & Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 453-36210 Interest Earnings	\$49.73	\$0.00	\$1.40	\$0.00	\$0.64	\$0.00	\$0.00	0.00%
R 453-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 453-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$49.73	\$0.00	\$1.40	\$0.00	\$0.64	\$0.00	\$0.00	
453 2021 STREET RECONSTRUCTION PJ	\$49.73	\$0.00	\$1.40	\$0.00	\$0.64	\$0.00	\$0.00	
455 2022 STREET IMPROVEMENTS								
R 455-36210 Interest Earnings	\$97.05	\$0.00	\$2.73	\$0.00	\$1.24	\$0.00	\$0.00	0.00%
R 455-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 455-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$97.05	\$0.00	\$2.73	\$0.00	\$1.24	\$0.00	\$0.00	
455 2022 STREET IMPROVEMENTS	\$97.05	\$0.00	\$2.73	\$0.00	\$1.24	\$0.00	\$0.00	
458 2024 STREET RECONSTRUCTION								
R 458-33610 County Grants/Aid for Hwy	\$0.00	\$0.00	\$23,820.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 458-36210 Interest Earnings	\$102,018.63	\$0.00	\$57,797.01	\$0.00	\$9,184.72	\$0.00	\$0.00	0.00%
R 458-36250 Refunds & Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
R 458-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 458-39310 Bond Proceeds	\$3,455,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 458-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$3,557,818.63	\$0.00	\$81,617.01	\$0.00	\$9,184.72	\$0.00	\$0.00	
458 2024 STREET RECONSTRUCTION	\$3,557,818.63	\$0.00	\$81,617.01	\$0.00	\$9,184.72	\$0.00	\$0.00	
459 City Hall Development								
R 459-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 459-34950 Other Revenues	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 459-36210 Interest Earnings	\$55.93	\$0.00	\$463.97	\$0.00	\$283.40	\$0.00	\$0.00	0.00%
R 459-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$0.00	-100.00%
R 459-39203 Transfer from Other Fund	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$10,055.93	\$0.00	\$12,463.97	\$0.00	\$24,683.40	\$24,400.00	\$0.00	
459 City Hall Development	\$10,055.93	\$0.00	\$12,463.97	\$0.00	\$24,683.40	\$24,400.00	\$0.00	
460 Public Works CIP								
R 460-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 460-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 460-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$28,000.00	14.75%
	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$28,000.00	
460 Public Works CIP	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$28,000.00	
461 Street Improvement CIP								
R 461-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 461-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 461-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$0.00	-100.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$0.00	
461 Street Improvement CIP	\$0.00	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00	\$0.00	
462 2026 DOWNTOWN RECONSTRUCTION								

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
R 462-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 462-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 462-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
462 2026 DOWNTOWN RECONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
463 2026 INDUSTRIAL STREET								
R 463-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 463-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 463-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
463 2026 INDUSTRIAL STREET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
464 2026B TAX ABATEMENT								
R 464-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 464-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 464-39320 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
464 2026B TAX ABATEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
501 EQUIPMENT REPLACEMENT FUND								
R 501-39200 Interfund Operating Transfers	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
501 EQUIPMENT REPLACEMENT FUND	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
502 RAINBOW PARK CIP FUND								
R 502-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 502-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$33.77	\$0.00	\$0.00	0.00%
R 502-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 502-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
R 502-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$4,433.77	\$0.00	\$0.00	
502 RAINBOW PARK CIP FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$4,433.77	\$0.00	\$0.00	
503 VETERANS PARK CIP FUND								
R 503-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 503-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$514.81	\$0.00	\$0.00	0.00%
R 503-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 503-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 503-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$67,099.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$67,613.81	\$0.00	\$0.00	
503 VETERANS PARK CIP FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$67,613.81	\$0.00	\$0.00	
504 BRYANTWOOD PARK CIP FUND								
R 504-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 504-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 504-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 504-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 504-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
504 BRYANTWOOD PARK CIP FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
505 TOT LOT CIP FUND								
R 505-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 505-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 505-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 505-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 505-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
505 TOT LOT CIP FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CITY OF MAPLE PLAIN
Abdo Revenue Budget Guideline

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
506 PIONEER PARK CIP FUND								
R 506-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 506-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 506-36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 506-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 506-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
506 PIONEER PARK CIP FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
507 FIRE TRUCK FUND								
R 507-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 507-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 507-36229 MPFD: Contributions/Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 507-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	0.00%
R 507-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	
507 FIRE TRUCK FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	
700 RIGHT OF WAY ESCROWS								
R 700-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
700 RIGHT OF WAY ESCROWS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$6,953,885.36	\$2,396,239.00	\$3,301,209.26	\$2,442,184.26	\$1,204,938.46	\$2,581,124.00	\$2,766,098.00	

((((((((((([Fund]<>"601" Or [Fund] IS Null)) AND ([Fund]<>"602" Or [Fund] IS Null)) AND ([Fund]<>"603" Or [Fund] IS Null)) AND ([Fund]<>"604" Or [Fund] IS Null))

CITY OF MAPLE PLAIN

Abdo Expenditure Budget Guidelines

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
101 GENERAL FUND								
41110 Council								
E 101-41110-103 Part-Time Employees	\$36,850.00	\$32,760.00	\$32,200.00	\$32,760.00	\$13,175.00	\$32,760.00	\$36,360.00	10.99%
E 101-41110-121 PERA Contribution	\$1,827.50	\$1,974.00	\$1,315.00	\$1,640.00	\$551.25	\$1,640.00	\$1,820.00	10.98%
E 101-41110-122 FICA Contribution	\$660.41	\$2,506.00	\$887.62	\$2,510.00	\$326.09	\$2,510.00	\$2,780.00	10.76%
E 101-41110-125 MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$139.87	\$290.00	\$320.00	10.34%
E 101-41110-151 Worker s Comp Insurance	\$134.74	\$270.00	\$210.75	\$100.00	\$0.25	\$100.00	\$0.00	-100.00%
E 101-41110-201 Operating Supplies	\$0.00	\$0.00	\$471.13	\$600.00	\$298.17	\$600.00	\$600.00	0.00%
E 101-41110-302 Planning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41110-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41110-304 Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41110-309 EDP, Software and Design	\$5,979.95	\$0.00	\$3,334.88	\$0.00	\$1,073.66	\$3,500.00	\$5,200.00	48.57%
E 101-41110-311 Contract Service	\$4,557.50	\$10,500.00	\$0.00	\$0.00	\$4,604.40	\$5,000.00	\$0.00	-100.00%
E 101-41110-319 Other Consulting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41110-331 Training & Travel	\$6,014.97	\$3,510.00	\$5,403.50	\$3,500.00	\$3,277.62	\$5,450.00	\$5,000.00	-8.26%
E 101-41110-433 Dues & Subscriptions	\$3,259.00	\$5,252.00	\$5,720.43	\$5,577.00	\$6,857.77	\$5,500.00	\$6,000.00	9.09%
E 101-41110-434 Awards & Indemnities	\$0.00	\$0.00	\$239.01	\$1,000.00	\$86.95	\$500.00	\$250.00	-50.00%
E 101-41110-437 Miscellaneous	\$9,023.50	\$4,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41110-445 Food and Beverage	\$0.00	\$0.00	\$711.02	\$600.00	\$251.58	\$800.00	\$800.00	0.00%
E 101-41110-560 Office Equipment & Furnishings	\$0.00	\$0.00	\$867.55	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41110 Council	\$68,307.57	\$60,896.00	\$51,360.89	\$48,287.00	\$30,642.61	\$58,650.00	\$59,130.00	
41410 Elections								
E 101-41410-104 Temporary Employees - Regular	\$3,260.50	\$2,600.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00	-100.00%
E 101-41410-121 PERA Contribution	\$0.00	\$1,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41410-122 FICA Contribution	\$180.30	\$4,064.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	-100.00%
E 101-41410-201 Operating Supplies	\$557.95	\$0.00	-\$0.07	\$0.00	\$0.00	\$600.00	\$0.00	-100.00%
E 101-41410-207 Training Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41410-309 EDP, Software and Design	\$0.00	\$0.00	\$466.14	\$0.00	\$0.00	\$785.00	\$0.00	-100.00%
E 101-41410-351 Legal Notices Publishing	\$176.77	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	-100.00%
E 101-41410-437 Miscellaneous	\$2,563.54	\$0.00	\$217.47	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41410-445 Food and Beverage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	-100.00%
E 101-41410-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41410 Elections	\$6,739.06	\$8,224.00	\$683.54	\$0.00	\$0.00	\$5,685.00	\$0.00	
41500 Financial Administration								
E 101-41500-101 Full-Time Employees - Regular	\$171,864.45	\$216,763.00	\$182,899.72	\$177,320.00	\$97,355.24	\$187,460.00	\$207,280.00	10.57%

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 101-41500-102 Full-Time Employees - Overtime	\$394.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-103 Part-Time Employees	\$32,449.81	\$23,618.00	\$14,528.25	\$13,520.00	\$6,634.76	\$13,930.00	\$14,480.00	3.95%
E 101-41500-105 Temporary Employees - Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-106 Administrative Internship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-115 Educational Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-121 PERA Contribution	\$14,069.56	\$17,324.00	\$15,618.71	\$14,310.00	\$7,799.10	\$15,100.00	\$16,630.00	10.13%
E 101-41500-122 FICA Contribution	\$15,761.97	\$17,683.00	\$13,940.16	\$14,600.00	\$7,598.25	\$15,410.00	\$16,970.00	10.12%
E 101-41500-125 MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$943.69	\$1,770.00	\$1,950.00	10.17%
E 101-41500-131 Employer Paid Health Insurance	\$19,333.01	\$28,849.00	\$15,615.29	\$16,670.00	\$11,096.68	\$17,555.00	\$19,310.00	10.00%
E 101-41500-132 Employer Paid Dental Insurance	\$1,066.20	\$1,838.00	\$1,124.92	\$1,230.00	\$676.78	\$1,230.00	\$1,290.00	4.88%
E 101-41500-133 Employer Paid Life Insurance	\$48.81	\$134.00	\$104.26	\$60.00	\$52.13	\$60.00	\$60.00	0.00%
E 101-41500-140 Unemployment Comp (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-142 Unemployment Benefit Payments	\$15,080.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-151 Worker s Comp Insurance	\$4,043.83	\$1,352.00	\$1,550.99	\$1,400.00	\$3.01	\$1,450.00	\$307.00	-78.83%
E 101-41500-201 Operating Supplies	\$7,626.93	\$2,600.00	\$3,014.81	\$2,600.00	\$2,335.57	\$2,600.00	\$2,600.00	0.00%
E 101-41500-202 Duplicating & Copying Supply	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-301 Auditing & Accounting Services	\$131,524.51	\$41,600.00	\$74,674.36	\$85,500.00	\$43,670.47	\$61,000.00	\$63,800.00	4.59%
E 101-41500-309 EDP, Software and Design	\$41,393.76	\$12,480.00	\$27,331.59	\$25,137.00	\$20,966.22	\$32,700.00	\$33,681.00	3.00%
E 101-41500-311 Contract Service	\$0.00	\$0.00	\$44,803.29	\$0.00	\$615.00	\$2,800.00	\$1,000.00	-64.29%
E 101-41500-321 Telephone & Internet	\$3,504.64	\$2,870.00	\$3,155.90	\$2,870.00	\$2,309.00	\$4,750.00	\$5,000.00	5.26%
E 101-41500-322 Postage	\$871.87	\$1,768.00	\$1,548.24	\$0.00	\$651.67	\$575.00	\$800.00	39.13%
E 101-41500-331 Training & Travel	\$2,884.93	\$2,413.00	\$4,051.86	\$4,800.00	\$2,503.21	\$5,025.00	\$6,361.00	26.59%
E 101-41500-352 General Public Information	\$3,733.86	\$10,737.00	\$2,856.13	\$2,500.00	\$2,682.53	\$5,166.00	\$4,500.00	-12.89%
E 101-41500-361 General Liability Insurance	\$4,602.00	\$4,680.00	\$4,269.70	\$4,930.00	\$9,409.30	\$5,200.00	\$14,450.00	177.88%
E 101-41500-363 Automotive Insurance	\$635.68	\$441.00	\$538.27	\$620.00	\$446.73	\$670.00	\$410.00	-38.81%
E 101-41500-400 Equipment Repair & Maintenance	\$0.00	\$520.00	\$29.99	\$500.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-41500-412 Building Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-413 Office Equipment Rental	\$1,577.20	\$0.00	\$1,748.64	\$0.00	\$874.32	\$0.00	\$0.00	0.00%
E 101-41500-419 General Rentals	\$657.11	\$3,670.00	\$795.46	\$3,600.00	\$1,100.17	\$850.00	\$850.00	0.00%
E 101-41500-433 Dues & Subscriptions	\$628.70	\$1,108.00	\$639.51	\$1,785.00	\$1,247.09	\$600.00	\$700.00	16.67%
E 101-41500-437 Miscellaneous	\$2,165.66	\$3,200.00	\$628.18	\$0.00	\$323.70	\$0.00	\$0.00	0.00%
E 101-41500-445 Food and Beverage	\$0.00	\$0.00	\$464.13	\$150.00	\$141.62	\$300.00	\$300.00	0.00%
E 101-41500-455 Bank Fees	\$0.00	\$0.00	\$3,158.10	\$2,400.00	\$1,710.04	\$1,250.00	\$1,250.00	0.00%
E 101-41500-560 Office Equipment & Furnishings	\$350.98	\$0.00	\$329.19	\$300.00	\$862.66	\$600.00	\$600.00	0.00%
E 101-41500-715 Depreciation Expense Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41500-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41500 Financial Administration	\$476,270.47	\$395,648.00	\$419,419.65	\$376,802.00	\$224,008.94	\$378,051.00	\$415,579.00	
41610 City Attorney								

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 101-41610-304 Legal Services	\$73,481.82	\$38,480.00	\$51,687.33	\$38,000.00	\$23,783.05	\$39,330.00	\$40,000.00	1.70%
41610 City Attorney	\$73,481.82	\$38,480.00	\$51,687.33	\$38,000.00	\$23,783.05	\$39,330.00	\$40,000.00	
41910 Planning and Zoning								
E 101-41910-302 Planning Services	\$13,082.92	\$20,800.00	\$24,198.25	\$20,800.00	\$12,588.75	\$21,000.00	\$21,000.00	0.00%
E 101-41910-309 EDP, Software and Design	\$0.00	\$0.00	\$1,388.85	\$0.00	\$61.15	\$3,519.00	\$3,000.00	-14.75%
E 101-41910-701 Plan Review Escrow Expenses	\$0.00	\$0.00	\$5,651.38	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41910-702 Code Enforcement Expenses	\$0.00	\$5,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41910 Planning and Zoning	\$13,082.92	\$26,000.00	\$31,238.48	\$20,800.00	\$12,649.90	\$24,519.00	\$24,000.00	
41940 General Government Buildings								
E 101-41940-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41940-387 Office Lease	-\$3,195.84	\$39,128.00	\$247.00	\$40,000.00	\$21,900.00	\$44,000.00	\$47,000.00	6.82%
E 101-41940-400 Equipment Repair & Maintenance	\$0.00	\$2,080.00	\$187.63	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41940-412 Building Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41940-437 Miscellaneous	\$0.00	\$2,080.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41940-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41940-601 Bond Principal	\$37,923.00	\$0.00	\$40,188.55	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-41940-611 Bond Interest	\$700.00	\$0.00	\$197.75	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41940 General Government Buildings	\$35,427.16	\$43,288.00	\$40,820.93	\$42,000.00	\$21,900.00	\$44,000.00	\$47,000.00	
42110 Police Department								
E 101-42110-304 Legal Services	\$10,169.80	\$12,480.00	\$13,313.80	\$12,500.00	\$9,874.75	\$13,000.00	\$13,000.00	0.00%
E 101-42110-306 Police Administration	\$688,348.37	\$688,370.00	\$726,923.00	\$726,923.00	\$514,616.58	\$788,718.00	\$815,261.00	3.37%
E 101-42110-311 Contract Service	\$0.00	\$0.00	\$600.00	\$1,000.00	\$1,305.00	\$1,000.00	\$1,300.00	30.00%
E 101-42110-317 Board & Booking Fees	\$1,019.01	\$1,040.00	\$1,268.36	\$1,000.00	\$8.68	\$1,000.00	\$1,000.00	0.00%
E 101-42110-437 Miscellaneous	\$60,650.00	\$2,912.00	\$818.93	\$2,000.00	\$0.00	\$1,000.00	\$0.00	-100.00%
42110 Police Department	\$760,187.18	\$704,802.00	\$742,924.09	\$743,423.00	\$525,805.01	\$804,718.00	\$830,561.00	
42290 Fire Department								
E 101-42290-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-42290-307 Fire Administration	\$224,304.96	\$224,305.00	\$206,122.98	\$206,080.00	\$150,867.24	\$245,349.00	\$275,849.00	12.43%
E 101-42290-311 Contract Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250.00	\$1,250.00	0.00%
E 101-42290-361 General Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,556.00	\$0.00	\$0.00	0.00%
E 101-42290-401 Building Repair & Maintenance	\$0.00	\$0.00	\$6,754.05	\$1,000.00	\$441.84	\$6,000.00	\$0.00	-100.00%
E 101-42290-520 Buildings & Structures	\$0.00	\$0.00	\$10,980.04	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
42290 Fire Department	\$224,304.96	\$224,305.00	\$223,857.07	\$208,580.00	\$155,865.08	\$252,599.00	\$277,099.00	
42400 Building Inspection								
E 101-42400-308 Building Inspection	\$15,574.05	\$20,800.00	\$19,556.17	\$20,000.00	\$12,940.26	\$15,000.00	\$15,000.00	0.00%
E 101-42400-309 EDP, Software and Design	\$0.00	\$0.00	\$0.00	\$0.00	\$3,520.00	\$4,111.00	\$4,000.00	-2.70%

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
42400 Building Inspection	\$15,574.05	\$20,800.00	\$19,556.17	\$20,000.00	\$16,460.26	\$19,111.00	\$19,000.00	
42500 Civil Defense								
E 101-42500-311 Contract Service	\$1,474.82	\$604.00	\$599.64	\$500.00	\$1,602.32	\$650.00	\$650.00	0.00%
E 101-42500-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42500 Civil Defense	\$1,474.82	\$604.00	\$599.64	\$500.00	\$1,602.32	\$650.00	\$650.00	
43000 Public Works (GENERAL)								
E 101-43000-104 Temporary Employees - Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$62.50	\$0.00	\$0.00	0.00%
E 101-43000-122 FICA Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$4.80	\$0.00	\$0.00	0.00%
E 101-43000-125 MN Paid Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.55	\$0.00	\$0.00	0.00%
E 101-43000-131 Employer Paid Health Insurance	\$67.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-201 Operating Supplies	\$817.16	\$260.00	\$1,053.31	\$500.00	\$555.63	\$500.00	\$500.00	0.00%
E 101-43000-212 Motor Fuels	\$604.88	\$1,768.00	\$1,262.43	\$1,700.00	\$236.80	\$1,000.00	\$600.00	-40.00%
E 101-43000-213 Lubricants & Additives	\$0.00	\$0.00	\$21.28	\$500.00	\$18.66	\$250.00	\$250.00	0.00%
E 101-43000-215 Shop Materials	\$65.94	\$572.00	\$3,677.64	\$2,300.00	\$111.87	\$2,300.00	\$2,000.00	-13.04%
E 101-43000-221 Equipment Parts	\$100.34	\$1,040.00	\$790.90	\$1,200.00	\$660.00	\$1,200.00	\$1,200.00	0.00%
E 101-43000-225 Landscaping Materials	\$0.00	\$0.00	\$621.34	\$750.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
E 101-43000-229 Sand & Salt Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-240 Small Tools & Minor Equipment	\$0.00	\$0.00	\$297.81	\$0.00	\$199.01	\$0.00	\$0.00	0.00%
E 101-43000-302 Planning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-303 Engineering Services	\$43,963.50	\$10,400.00	\$119,281.50	\$15,000.00	\$19,893.00	\$15,000.00	\$15,000.00	0.00%
E 101-43000-311 Contract Service	\$42,916.86	\$30,189.00	\$37,196.69	\$30,189.00	\$27,305.42	\$40,352.00	\$40,000.00	-0.87%
E 101-43000-316 Lawn care and mowing	\$0.00	\$0.00	\$0.00	\$0.00	\$735.00	\$0.00	\$6,000.00	0.00%
E 101-43000-321 Telephone & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-323 Radio Units/Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$592.20	\$1,500.00	\$1,500.00	0.00%
E 101-43000-361 General Liability Insurance	\$1,314.00	\$1,196.00	\$3,275.26	\$3,780.00	\$3,547.74	\$3,710.00	\$3,360.00	-9.43%
E 101-43000-362 Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-363 Automotive Insurance	\$830.00	\$914.00	\$930.58	\$1,080.00	\$1,244.42	\$1,220.00	\$1,200.00	-1.64%
E 101-43000-380 Utility Services (GENERAL)	\$983.91	\$520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-381 Electric Utilities	\$0.00	\$0.00	\$6,147.20	\$1,200.00	\$487.29	\$1,200.00	\$1,200.00	0.00%
E 101-43000-383 Gas Utilities	\$0.00	\$0.00	\$2,558.45	\$0.00	\$1,665.59	\$0.00	\$2,000.00	0.00%
E 101-43000-384 Refuse & Recycling	\$0.00	\$0.00	\$4,044.94	\$3,000.00	\$3,364.92	\$5,500.00	\$5,500.00	0.00%
E 101-43000-400 Equipment Repair & Maintenance	\$5,535.05	\$3,640.00	\$3,045.10	\$4,300.00	\$6,940.22	\$4,000.00	\$3,500.00	-12.50%
E 101-43000-401 Building Repair & Maintenance	\$0.00	\$0.00	\$8.99	\$500.00	\$397.00	\$1,000.00	\$0.00	-100.00%
E 101-43000-415 Safety Equipment and Supplies	\$0.00	\$0.00	\$36.97	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
E 101-43000-419 General Rentals	\$2,929.60	\$1,872.00	\$3,492.58	\$3,000.00	\$905.56	\$1,600.00	\$1,600.00	0.00%
E 101-43000-437 Miscellaneous	\$0.75	\$522.00	\$1.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43000-540 Heavy Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
43000 Public Works (GENERAL)	\$100,129.49	\$52,893.00	\$187,744.96	\$70,999.00	\$68,928.18	\$82,332.00	\$88,410.00	

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
43100 Highways, Streets & Roadways								
E 101-43100-104 Temporary Employees - Regular	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-122 FICA Contribution	\$0.00	\$628.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-215 Shop Materials	\$0.00	\$0.00	\$12.76	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-221 Equipment Parts	\$0.00	\$1,040.00	\$79.99	\$500.00	\$269.32	\$500.00	\$0.00	-100.00%
E 101-43100-224 Street Maintenance Materials	\$15,017.87	\$44,628.00	\$7,632.49	\$5,124.00	\$285.42	\$5,000.00	\$0.00	-100.00%
E 101-43100-229 Sand & Salt Materials	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	-100.00%
E 101-43100-303 Engineering Services	\$0.00	\$1,040.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-311 Contract Service	\$74,928.73	\$85,857.00	\$109,699.35	\$65,857.00	\$59,188.28	\$65,000.00	\$65,000.00	0.00%
E 101-43100-315 Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$38,228.25	\$0.00	\$50,000.00	0.00%
E 101-43100-319 Other Consulting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-361 General Liability Insurance	\$0.00	\$520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-363 Automotive Insurance	\$248.00	\$208.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-380 Utility Services (GENERAL)	\$26,116.24	\$33,758.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-381 Electric Utilities	\$227.83	\$0.00	\$28,013.72	\$33,758.00	\$12,895.89	\$30,000.00	\$17,000.00	-43.33%
E 101-43100-437 Miscellaneous	\$0.00	\$600.00	\$63,023.30	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-43100-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43100 Highways, Streets & Roadways	\$116,538.67	\$178,279.00	\$208,461.61	\$106,739.00	\$110,867.16	\$101,000.00	\$132,000.00	
43125 Ice & Snow Removal								
E 101-43125-229 Sand & Salt Materials	\$851.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43125 Ice & Snow Removal	\$851.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
43200 Sanitation & Recycling								
E 101-43200-314 Sanitation & Recycling Service	\$561.00	\$0.00	\$633.00	\$0.00	\$658.06	\$0.00	\$700.00	0.00%
43200 Sanitation & Recycling	\$561.00	\$0.00	\$633.00	\$0.00	\$658.06	\$0.00	\$700.00	
45200 Parks (GENERAL)								
E 101-45200-101 Full-Time Employees - Regular	\$0.00	\$7,488.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-102 Full-Time Employees - Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-121 PERA Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-122 FICA Contribution	\$0.00	\$562.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-151 Worker s Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-201 Operating Supplies	\$5,144.68	\$5,200.00	\$2,657.20	\$5,200.00	\$316.88	\$5,200.00	\$3,000.00	-42.31%
E 101-45200-210 Operating Supplies (GENERAL)	\$0.00	\$0.00	\$139.03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-211 Cleaning/Custodial Supplies	\$290.36	\$0.00	\$55.91	\$500.00	\$0.00	\$500.00	\$500.00	0.00%
E 101-45200-212 Motor Fuels	\$210.00	\$645.00	\$0.00	\$645.00	\$0.00	\$250.00	\$150.00	-40.00%
E 101-45200-213 Lubricants & Additives	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$100.00	\$100.00	0.00%
E 101-45200-221 Equipment Parts	\$243.32	\$728.00	\$51.71	\$728.00	\$0.00	\$1,500.00	\$50.00	-96.67%
E 101-45200-225 Landscaping Materials	\$0.00	\$0.00	\$461.88	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	0.00%

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 101-45200-228 Park Equipment Supplies	\$0.00	\$0.00	\$522.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-230 Tree Care	\$0.00	\$0.00	\$31,178.00	\$32,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-303 Engineering Services	\$0.00	\$0.00	\$4,664.50	\$0.00	\$2,435.00	\$0.00	\$0.00	0.00%
E 101-45200-309 EDP, Software and Design	\$0.00	\$0.00	\$702.59	\$0.00	\$833.41	\$250.00	\$1,000.00	300.00%
E 101-45200-311 Contract Service	\$86,113.81	\$62,664.00	\$92,655.15	\$77,664.00	\$32,681.62	\$80,000.00	\$70,000.00	-12.50%
E 101-45200-316 Lawn care and mowing	\$0.00	\$0.00	\$0.00	\$0.00	\$10,594.65	\$0.00	\$27,000.00	0.00%
E 101-45200-319 Other Consulting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-321 Telephone & Internet	\$0.00	\$0.00	\$923.96	\$0.00	\$499.76	\$1,200.00	\$1,200.00	0.00%
E 101-45200-361 General Liability Insurance	\$7,093.00	\$6,240.00	\$7,408.11	\$8,550.00	\$7,936.89	\$8,550.00	\$7,510.00	-12.16%
E 101-45200-362 Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-380 Utility Services (GENERAL)	\$4,583.30	\$6,989.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-381 Electric Utilities	\$0.00	\$0.00	\$4,086.75	\$6,989.00	\$1,960.59	\$4,600.00	\$4,000.00	-13.04%
E 101-45200-400 Equipment Repair & Maintenance	\$5,916.28	\$2,600.00	\$11,286.76	\$2,600.00	\$2,545.39	\$3,000.00	\$3,000.00	0.00%
E 101-45200-402 Structure Repair & Maintenance	\$0.00	\$0.00	\$54.98	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-419 General Rentals	\$987.44	\$1,352.00	\$0.00	\$1,352.00	\$0.00	\$1,200.00	\$0.00	-100.00%
E 101-45200-437 Miscellaneous	\$104,544.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-45200-530 Improvements Other Than Bldgs	\$891.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45200 Parks (GENERAL)	\$216,018.34	\$94,468.00	\$156,848.53	\$141,378.00	\$59,804.19	\$109,350.00	\$120,510.00	
46630 Community Action Programs								
E 101-46630-490 Civic Organization Donations	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00%
46630 Community Action Programs	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
49360 Transfers Out								
E 101-49360-720 Operating Transfers	\$18,500.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 101-49360-721 Equipment Revolving Fund	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	-100.00%
E 101-49360-722 Capital Improvement Fund	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$40,000.00	-63.64%
E 101-49360-723 Transfers to WTP Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49360 Transfers Out	\$140,500.00	\$122,000.00	\$130,000.00	\$122,000.00	\$122,000.00	\$122,000.00	\$40,000.00	
101 GENERAL FUND	\$2,251,949.05	\$1,973,187.00	\$2,268,335.89	\$1,939,508.00	\$1,374,974.76	\$2,043,995.00	\$2,096,639.00	
200 ECONOMIC DEVELOPMENT AUTHORITY								
46500 Economic Development								
E 200-46500-311 Contract Service	\$0.00	\$0.00	\$10,837.00	\$0.00	\$37,545.91	\$0.00	\$0.00	0.00%
46500 Economic Development	\$0.00	\$0.00	\$10,837.00	\$0.00	\$37,545.91	\$0.00	\$0.00	
200 ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	\$0.00	\$10,837.00	\$0.00	\$37,545.91	\$0.00	\$0.00	
204 GAMBLING PROCEEDS								
49990 Other Expense - Unallocated								

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 204-49990-700 Transfers (GENERAL)	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	0.00%
49990 Other Expense - Unallocated	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	
204 GAMBLING PROCEEDS	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	
210 REV INTGOVT								
49360 Transfers Out								
E 210-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49360 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
210 REV INTGOVT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
302 CITY FUNDED PROJECTS								
43100 Highways, Streets & Roadways								
E 302-43100-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43100 Highways, Streets & Roadways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
47076 Fire Truck Note								
E 302-47076-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47076 Fire Truck Note	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
302 CITY FUNDED PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
351 2012A GO Bonds - 2021B Refund								
47110 2012 IMP BOND DEBT SERVICE								
E 351-47110-601 Bond Principal	\$20,962.75	\$0.00	\$20,963.00	\$20,963.00	\$21,801.00	\$21,801.00	\$22,640.00	3.85%
E 351-47110-611 Bond Interest	\$5,052.05	\$0.00	\$4,004.00	\$4,004.00	\$1,740.00	\$2,935.00	\$1,824.00	-37.85%
E 351-47110-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 351-47110-621 Bond Issuance Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47110 2012 IMP BOND DEBT SERVICE	\$26,014.80	\$0.00	\$24,967.00	\$24,967.00	\$23,541.00	\$24,736.00	\$24,464.00	
47115 2012A Bond Debt Service								
E 351-47115-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47115 2012A Bond Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
47120 2013A Bond Debt Service								
E 351-47120-601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 351-47120-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47120 2013A Bond Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
351 2012A GO Bonds - 2021B Refund	\$26,014.80	\$0.00	\$24,967.00	\$24,967.00	\$23,541.00	\$24,736.00	\$24,464.00	
352 2013A GO Bonds - 2021B Refund								

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
47120 2013A Bond Debt Service								
E 352-47120-601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 352-47120-602 Other Long-Term Debt Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 352-47120-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 352-47120-620 Fiscal Agent s Fees	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 352-47120-621 Bond Issuance Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47120 2013A Bond Debt Service	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352 2013A GO Bonds - 2021B Refund	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
353 2014A GO Bonds								
47130 debt								
E 353-47130-601 Bond Principal	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00%
E 353-47130-611 Bond Interest	\$30,137.50	\$0.00	\$28,037.50	\$28,038.00	\$13,493.75	\$25,563.00	\$23,613.00	-7.63%
E 353-47130-620 Fiscal Agent s Fees	\$475.00	\$0.00	\$575.00	\$475.00	\$0.00	\$575.00	\$0.00	-100.00%
47130 debt	\$100,612.50	\$0.00	\$98,612.50	\$98,513.00	\$88,493.75	\$101,138.00	\$98,613.00	
353 2014A GO Bonds	\$100,612.50	\$0.00	\$98,612.50	\$98,513.00	\$88,493.75	\$101,138.00	\$98,613.00	
354 2016A GO Bonds								
47130 debt								
E 354-47130-601 Bond Principal	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0.00%
E 354-47130-611 Bond Interest	\$11,987.50	\$0.00	\$11,287.50	\$11,288.00	\$5,468.75	\$10,588.00	\$9,888.00	-6.61%
E 354-47130-620 Fiscal Agent s Fees	\$575.00	\$0.00	\$575.00	\$575.00	\$0.00	\$575.00	\$0.00	-100.00%
47130 debt	\$47,562.50	\$0.00	\$46,862.50	\$46,863.00	\$40,468.75	\$46,163.00	\$44,888.00	
354 2016A GO Bonds	\$47,562.50	\$0.00	\$46,862.50	\$46,863.00	\$40,468.75	\$46,163.00	\$44,888.00	
355 2018A GO Bonds								
47150 Bond Interest								
E 355-47150-601 Bond Principal	\$40,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0.00%
E 355-47150-611 Bond Interest	\$26,356.26	\$0.00	\$25,081.26	\$28,082.00	\$12,203.13	\$23,731.00	\$22,381.00	-5.69%
E 355-47150-620 Fiscal Agent s Fees	\$475.00	\$0.00	\$475.00	\$475.00	\$0.00	\$475.00	\$0.00	-100.00%
47150 Bond Interest	\$66,831.26	\$0.00	\$70,556.26	\$73,557.00	\$57,203.13	\$69,206.00	\$67,381.00	
355 2018A GO Bonds	\$66,831.26	\$0.00	\$70,556.26	\$73,557.00	\$57,203.13	\$69,206.00	\$67,381.00	
356 2021A GO Bonds								
47150 Bond Interest								
E 356-47150-301 Auditing & Accounting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 356-47150-601 Bond Principal	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0.00%
E 356-47150-611 Bond Interest	\$13,435.00	\$0.00	\$12,985.00	\$12,985.00	\$6,380.00	\$12,535.00	\$12,085.00	-3.59%

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 356-47150-620 Fiscal Agent s Fees	\$475.00	\$0.00	\$950.00	\$475.00	\$0.00	\$475.00	\$0.00	-100.00%
47150 Bond Interest	\$58,910.00	\$0.00	\$58,935.00	\$58,460.00	\$51,380.00	\$58,010.00	\$57,085.00	
356 2021A GO Bonds	\$58,910.00	\$0.00	\$58,935.00	\$58,460.00	\$51,380.00	\$58,010.00	\$57,085.00	
357 SERIES 2022A BOND PRO CAP INT								
47150 Bond Interest								
E 357-47150-301 Auditing & Accounting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 357-47150-601 Bond Principal	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0.00%
E 357-47150-611 Bond Interest	\$31,800.00	\$0.00	\$30,200.00	\$30,200.00	\$14,700.00	\$28,500.00	\$26,700.00	-6.32%
E 357-47150-620 Fiscal Agent s Fees	\$475.00	\$0.00	\$475.00	\$475.00	\$0.00	\$475.00	\$0.00	-100.00%
47150 Bond Interest	\$72,275.00	\$0.00	\$70,675.00	\$70,675.00	\$59,700.00	\$73,975.00	\$71,700.00	
357 SERIES 2022A BOND PRO CAP INT	\$72,275.00	\$0.00	\$70,675.00	\$70,675.00	\$59,700.00	\$73,975.00	\$71,700.00	
358 2024A GO Bonds								
47150 Bond Interest								
E 358-47150-437 Miscellaneous	\$0.00	\$0.00	\$12,356.87	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 358-47150-601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$107,300.00	\$107,300.00	\$114,700.00	6.90%
E 358-47150-611 Bond Interest	\$0.00	\$0.00	\$155,146.78	\$0.00	\$75,887.00	\$149,092.00	\$143,542.00	-3.72%
E 358-47150-620 Fiscal Agent s Fees	\$114,886.37	\$0.00	\$1,701.10	\$0.00	\$198.90	\$475.00	\$0.00	-100.00%
47150 Bond Interest	\$114,886.37	\$0.00	\$169,204.75	\$0.00	\$183,385.90	\$256,867.00	\$258,242.00	
358 2024A GO Bonds	\$114,886.37	\$0.00	\$169,204.75	\$0.00	\$183,385.90	\$256,867.00	\$258,242.00	
359 2026A Bond								
47000 Debt Service (GENERAL)								
E 359-47000-437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 359-47000-601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 359-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,594.00	0.00%
E 359-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,594.00	
359 2026A Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,594.00	
360 2026B Bond								
47000 Debt Service (GENERAL)								
E 360-47000-437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 360-47000-601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 360-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,653.00	0.00%
E 360-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,653.00	

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
360 2026B Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,653.00	
401 PARK IMPROVEMENT FUND								
45200 Parks (GENERAL)								
E 401-45200-520 Buildings & Structures	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	0.00%
E 401-45200-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$71,499.00	\$0.00	\$0.00	0.00%
45200 Parks (GENERAL)	\$0.00	\$0.00	\$0.00	\$40,000.00	\$71,499.00	\$0.00	\$0.00	
401 PARK IMPROVEMENT FUND	\$0.00	\$0.00	\$0.00	\$40,000.00	\$71,499.00	\$0.00	\$0.00	
451 CAPITAL IMPROVEMENT PROJECTS								
41000 General Government (GENERAL)								
E 451-41000-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$2,000.00	\$0.00	\$45,002.50	\$0.00	\$0.00	0.00%
41000 General Government (GENERAL)	\$0.00	\$0.00	\$2,000.00	\$0.00	\$45,002.50	\$0.00	\$0.00	
41110 Council								
E 451-41110-500 Capital Outlay (GENERAL)	\$75,284.00	\$0.00	\$3,455.96	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41110 Council	\$75,284.00	\$0.00	\$3,455.96	\$0.00	\$0.00	\$0.00	\$0.00	
42280 Fire Stations and Bldgs								
E 451-42280-500 Capital Outlay (GENERAL)	\$4,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42280 Fire Stations and Bldgs	\$4,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42290 Fire Department								
E 451-42290-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42290 Fire Department	\$0.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
43000 Public Works (GENERAL)								
E 451-43000-500 Capital Outlay (GENERAL)	\$3,735.00	\$0.00	\$2,567.55	\$0.00	\$5,394.75	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$3,735.00	\$0.00	\$2,567.55	\$0.00	\$5,394.75	\$0.00	\$0.00	
43100 Highways, Streets & Roadways								
E 451-43100-500 Capital Outlay (GENERAL)	\$118,152.05	\$0.00	\$7,082.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 451-43100-720 Operating Transfers	\$179,729.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43100 Highways, Streets & Roadways	\$297,881.28	\$0.00	\$7,082.00	\$0.00	\$0.00	\$0.00	\$0.00	
43124 Sidewalks & Crosswalk								
E 451-43124-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43124 Sidewalks & Crosswalk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45000 Culture & Recreation								
E 451-45000-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45000 Culture & Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
45200 Parks (GENERAL)								
E 451-45200-500 Capital Outlay (GENERAL)	\$8,249.00	\$0.00	\$14,515.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 451-45200-720 Operating Transfers	\$10,250.00	\$0.00	\$37,322.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45200 Parks (GENERAL)	\$18,499.00	\$0.00	\$51,837.50	\$0.00	\$0.00	\$0.00	\$0.00	
451 CAPITAL IMPROVEMENT PROJECTS	\$399,574.28	\$0.00	\$84,943.01	\$0.00	\$50,397.25	\$0.00	\$0.00	
453 2021 STREET RECONSTRUCTION PJ								
43000 Public Works (GENERAL)								
E 453-43000-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 453-43000-304 Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 453-43000-311 Contract Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 453-43000-352 General Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
47120 2013A Bond Debt Service								
E 453-47120-621 Bond Issuance Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47120 2013A Bond Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
49360 Transfers Out								
E 453-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49360 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
453 2021 STREET RECONSTRUCTION PJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
454 2021 SEWER IMPROVEMENTS								
43000 Public Works (GENERAL)								
E 454-43000-303 Engineering Services	\$98.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$98.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
49450 Sewer (GENERAL)								
E 454-49450-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49450 Sewer (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
454 2021 SEWER IMPROVEMENTS	\$98.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
455 2022 STREET IMPROVEMENTS								
43000 Public Works (GENERAL)								
E 455-43000-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 455-43000-311 Contract Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 455-43000-352 General Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 455-43000-621 Bond Issuance Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
43000 Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
49360 Transfers Out								
E 455-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49360 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
455 2022 STREET IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
456 HIGHWAY 12 WATERMAIN								
43000 Public Works (GENERAL)								
E 456-43000-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 456-43000-311 Contract Service	-\$2,394.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 456-43000-352 General Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	-\$2,394.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
456 HIGHWAY 12 WATERMAIN	-\$2,394.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
457 2023 STREET IMPROVEMENTS								
43000 Public Works (GENERAL)								
E 457-43000-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
457 2023 STREET IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
458 2024 STREET RECONSTRUCTION								
43000 Public Works (GENERAL)								
E 458-43000-303 Engineering Services	\$481,384.21	\$0.00	\$72,684.00	\$0.00	\$5,352.00	\$0.00	\$0.00	0.00%
E 458-43000-311 Contract Service	\$13,866.00	\$0.00	\$0.00	\$0.00	\$2,418.15	\$0.00	\$0.00	0.00%
E 458-43000-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 458-43000-352 General Public Information	\$152.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 458-43000-437 Miscellaneous	\$3,868.96	\$0.00	\$3,275.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 458-43000-500 Capital Outlay (GENERAL)	\$2,959,021.60	\$0.00	\$772,989.16	\$0.00	-\$73,721.32	\$0.00	\$0.00	0.00%
E 458-43000-620 Fiscal Agent s Fees	\$259.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$3,458,552.40	\$0.00	\$848,948.16	\$0.00	-\$65,951.17	\$0.00	\$0.00	
458 2024 STREET RECONSTRUCTION	\$3,458,552.40	\$0.00	\$848,948.16	\$0.00	-\$65,951.17	\$0.00	\$0.00	
462 2026 DOWNTOWN RECONSTRUCTION								
43000 Public Works (GENERAL)								
E 462-43000-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$257,844.00	\$0.00	\$0.00	0.00%
E 462-43000-311 Contract Service	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	\$0.00	\$0.00	0.00%
E 462-43000-352 General Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$352.60	\$0.00	\$0.00	0.00%

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 462-43000-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$258,311.60	\$0.00	\$0.00	
47000 Debt Service (GENERAL)								
E 462-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
462 2026 DOWNTOWN RECONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$258,311.60	\$0.00	\$0.00	
463 2026 INDUSTRIAL STREET								
43000 Public Works (GENERAL)								
E 463-43000-303 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$50,721.00	\$0.00	\$0.00	0.00%
E 463-43000-311 Contract Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 463-43000-352 General Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$344.00	\$0.00	\$0.00	0.00%
E 463-43000-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43000 Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$51,065.00	\$0.00	\$0.00	
47000 Debt Service (GENERAL)								
E 463-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
463 2026 INDUSTRIAL STREET	\$0.00	\$0.00	\$0.00	\$0.00	\$51,065.00	\$0.00	\$0.00	
464 2026B TAX ABATEMENT								
47000 Debt Service (GENERAL)								
E 464-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
464 2026B TAX ABATEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
501 EQUIPMENT REPLACEMENT FUND								
49000 Miscellaneous (GENERAL)								
E 501-49000-720 Operating Transfers	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49000 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
501 EQUIPMENT REPLACEMENT FUND	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
702 CODE ENFORCEMENT CHGEBACKS								
62100 Unassigned Code Enforcement								
E 702-62100-720 Operating Transfers	-\$69,561.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
62100 Unassigned Code Enforcement	-\$69,561.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
62101 5210 Main Street-Voorhees								

Account Descr	2024 Amt	2024 Budget	2025 Amt	2025 Budget	2026 YTD Amt	2026 Budget	2027 Budget	%Diff from Cur Yr 2026
E 702-62101-302 Planning Services	\$710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
62101 5210 Main Street-Voorhees	\$710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
702 CODE ENFORCEMENT CHGEBACKS	-\$68,851.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$6,526,495.40	\$1,973,187.00	\$3,773,877.07	\$2,361,543.00	\$2,282,014.88	\$2,674,090.00	\$2,783,259.00	



Executive Summary

City Council Workshop

AGENDA ITEM: Updated BS&A City Software Proposal
PREPARED BY: Jacob Schillander, City Administrator
RECOMMENDED ACTION: Discussion & Direction

Summary:

Staff recommends proceeding with the updated BS&A proposal at an initial cost of \$116,315, funded entirely with Capital Funds from Fund 451. Travel expenses have been removed from the quote because implementation and training can be conducted remotely.

The City currently uses separate software platforms for financial, administrative, community development, and public works operations. Working across these systems duplicates information and processes and limits centralized records across departments.

The City's primary existing systems include:

Current System	Primary Function	Annual Cost
Banyon	Fund Accounting & Utility Billing	\$7,925
Baseline	Online Permitting	\$3,500
MaintainX	Public Works / Work Orders	\$2,000
Yooz	Invoice Processing	\$3,000
Municipay	Online Payments	Transaction/processing costs
Known Annual Software Cost		\$16,425 + Municipay costs

The City has included the software transition in its 2027 budget planning. Current-system reliability concerns and the anticipated implementation timeline support beginning the transition process during 2026.

Current System Concerns

Staff have experienced increasing performance and reliability concerns with the City's existing Banyon system, in addition to the inefficiencies associated with maintaining multiple independent software platforms.

Banyon utilizes Microsoft Access database technology for its core data files. As noted in the prior summary, Banyon's documentation identifies its Fund Accounting and Utility Billing databases as Microsoft Access .mdb files, and Banyon provides Microsoft Access 365 Runtime for use with its products.

The City's Banyon system operates from an on-premises server approaching the end of its useful life. Staff estimate that replacing the server could cost upwards of \$25,000. Continuing with the current environment may therefore require a substantial near-term infrastructure investment in addition to ongoing software costs.

Staff have experienced significant slowness during routine financial and utility billing operations, along with instances of missing data and corrupted backup files. Banyon contains critical City accounting records, customer accounts, billing history, and other financial information. These issues raise concerns regarding continued reliance on the existing environment.

Staff are not suggesting that Microsoft Access technology itself is responsible for the recent data or backup issues. The combination of performance concerns, data reliability issues, aging infrastructure, and separate software platforms reinforces the need for an integrated municipal software environment.

Proposed BS&A System

BS&A would consolidate many of the City's administrative functions into a single cloud-based municipal software platform. The proposed system would provide functionality for:

- Fund accounting, general ledger, accounts payable, accounts receivable, and cash receipting;
- Utility billing and customer account management;
- Public Works work orders;
- Building permits, online permitting, and business licensing;
- Online bill payment and public record search; and
- Code enforcement, land use and zoning applications, and related community development and property records.

An integrated system would allow financial, utility, property, permitting, licensing, community development, and Public Works information to be managed within the same municipal software environment. The initial annual cloud subscription is \$22,650.

Implementation Timeline

Staff anticipates that conversion, configuration, training, and implementation will take approximately six to eight months. Beginning the process during 2026 would allow BS&A and City staff to start data conversion, system configuration, implementation planning, and training, with the goal of transitioning to the new system during 2027.

Waiting until 2027 to execute an agreement would delay the transition further into 2027. Beginning now reduces the period during which the City must rely exclusively on its existing system and may reduce the need to invest in replacement server infrastructure.

The proposal includes data conversion, project management, system configuration, staff training, converted-data verification, and go-live assistance. It includes 35 estimated setup and training days; training is billed for actual days used in full-day increments.

Conversion includes existing Banyon utility billing information, including customer accounts, services, deposits, rates, meters, billing and payment history, and up to five years of service history.

Travel expenses have been removed from the quote because implementation and training can be conducted remotely.

Project Cost and Funding

The revised total proposal is \$116,315, consisting of:

BS&A Cost	Amount
Initial annual cloud subscription	\$22,650
Data conversion / database setup	\$28,075
Project management & implementation planning	\$22,715
Implementation & training	\$42,875
Total Proposed	\$116,315

Professional services total \$93,665. The \$116,315 proposal includes those services and the initial annual subscription; it is not the total cost of the five-year subscription period.

The proposed payment schedule and funding plan are:

Payment	Timing	Amount	Proposed Funding
First	Upon execution	\$50,790	Capital Funds - Fund 451
Second	Subscription start	\$22,650	Capital Funds - Fund 451
Third	Completion of training	\$42,875	Capital Funds - Fund 451
Total		\$116,315	Capital Funds - Fund 451

Proposed Use of Capital Funds from Fund 451

Staff recommends using Capital Funds from Fund 451 to pay the full \$116,315 initial project cost. This includes \$93,665 in professional services and the initial annual cloud subscription of \$22,650.

Fund 451 would cover each scheduled payment: \$50,790 upon execution of the agreement, \$22,650 at subscription start, and \$42,875 upon completion of training.

Staff will coordinate expenditures from Fund 451 with the implementation and contractual payment schedule, including the subscription-start provision described below.

Contract Terms

The Customer Order Form establishes a five-year initial subscription period. The Order Form states that the period begins on the earlier of module activation or six months after the agreement's effective date.

The agreement automatically renews for successive one-year terms unless either party provides written notice of non-renewal at least 90 days before the current term expires, or the agreement is otherwise terminated under its terms.

BS&A may increase fees annually. The increase is limited to the greater of 7% or the annual increase in the relevant Consumer Price Index for All Urban Consumers for the then-current calendar year. The agreement requires at least 30 days' notice of an increase before the end of the then-current subscription period. The \$22,650 annual subscription is therefore the initial rate and is not fixed for five years.

The agreement includes a governmental non-appropriation provision allowing termination at the end of a funded period upon prior written notice if funds are not appropriated for a future fiscal period. Fees attributable to the funded period remain payable. This provision is conditioned on the City not reallocating the applicable funds to, or procuring or using, a competing replacement product or service.

Financial and Operational Considerations

Known annual costs for Banyon, Baseline, MaintainX, and Yooz total approximately \$16,425, plus Municipay costs. The initial BS&A annual cloud subscription is \$22,650, an increase of \$6,225 compared with the known software costs before Municipay costs.

The existing-system costs do not include the potential server replacement of upwards of \$25,000. Transitioning to a cloud-based platform may allow the City to avoid or defer that expense. The primary benefits of the transition are integration, reliability, operational efficiency, and modernization.

Financial and Operational Considerations

A centralized system would:

- Reduce duplicate data entry and the number of independent software platforms;
- Improve access to information and consistency of workflows across departments;
- Improve continuity of property and customer records;
- Integrate financial transactions with other City operations;
- Improve coordination among Administration, Finance, Community Development, and Public Works; and
- Transition critical City operations to a modern cloud-based environment.

For example, a property's utility accounts, permits, licenses, work orders, code enforcement activity, and land-use applications could be accessed within the same overall system instead of requiring staff to search multiple independent platforms.

Staff Recommendation

Staff recommends proceeding with BS&A to modernize and consolidate the City's administrative technology while addressing current performance, data reliability, backup, and aging-server concerns. The project was already anticipated in the 2027 budget planning process; beginning during 2026 accommodates the estimated six-to-eight-month implementation timeline.

Staff recommends that the City Council authorize execution of the Customer Order Form and Agreement and authorize the use of Capital Funds from Fund 451 for all three scheduled payments totaling \$116,315.

BS&A
CUSTOMER ORDER FORM

This Customer Order Form (this “**Order**”) is entered into as of the “**Effective Date**” identified below between BS&A Software, LLC, a Delaware limited liability company with offices located at 14965 Abbey Lane, Bath, MI 48808 (“**BS&A**”) and the “**Customer**” identified below. Capitalized terms used but not defined in this Order have the meanings given them elsewhere in the Agreement (as defined below). BS&A and Customer may be referred to herein collectively as the “**Parties**” or individually as a “**Party**”. The Parties hereby agree as follows:

Customer Name: City of Maple Plain, Hennepin County MN	Sponsor Contact:
Billing Address:	Sponsor Phone:
Accounts Payable Email:	Sponsor Email:

Platform and Fee Information

Effective Date:	
Platform Description: Those modules and feature packs of BS&A’s proprietary hosted enterprise resource planning service for managing local government functions that are identified in the Pricing Sheet.	
“Initial Subscription Period”: Five (5) years Any on-premises .NET Platform modules are provided on an annual (year-to-year) basis and are not subject to the five (5) year Initial Subscription Period.	Subscription Fees: \$22,650, payable [annually].
The “ Initial Subscription Period ” shall begin on the earlier of: (a) the date such module is activated on Customer’s site or; (b) six (6) months after the Effective Date of this Agreement.	
Professional Services (if any): \$93,665	Service Fees (if any):
Other Customer Terms:	

The Customer Agreement (the “**Agreement**”), made and entered into as of the Effective Date between BS&A and Customer, includes and incorporates: (i) the above Order; (ii) any Orders previously or subsequently entered into by the Parties; and (iii) the Customer Terms and Conditions, which are attached to this Order (the “**Terms and Conditions**”); and (iv) the Pricing Sheet attached to this Order (the “**Pricing Sheet**”). Each Order sets forth its own subscription term, pricing, and modules, and is governed by the Terms and Conditions. In the event of a conflict, the order of precedence in Section 15.2 governs.

BS&A SOFTWARE, LLC

CITY OF MAPLE PLIAN, MN

Name: _____
Title: _____

Name: _____
Title: _____

EXHIBIT A
CUSTOMER TERMS AND CONDITIONS

The Parties agree as follows:

1. Definitions.

1.1 **“Authorized User”** means Customer’s employees, consultants, contractors, and agents: (i) who are authorized by Customer to access and use the Platform under this Agreement; and (ii) for whom access to the Platform has been purchased hereunder.

1.2 **“BS&A IP”** means the Platform and any and all intellectual property provided to Customer or any Authorized User in connection with the foregoing. For the avoidance of doubt, BS&A IP includes Usage Data and any information, data, or other content derived from BS&A’s provision of the Platform but does not include Customer Data.

1.3 **“Business Contact Data”** means Personal Information that relates to BS&A’s relationship with Customer, including, by way of example and without limitation, the names and contact information of Authorized Users and any other data BS&A collects for the purpose of managing its relationship with Customer, identity verification, or as otherwise required by applicable laws, rules, or regulations.

1.4 **“Customer Data”** means information, data, and other content, in any form or medium, that is submitted, posted, or otherwise transmitted by or on behalf of Customer or an Authorized User through the Platform, including Business Contact Data; provided that, for purposes of clarity, Customer Data as defined herein does not include Business Contact Data or Usage Data.

1.5 **“Documentation”** means BS&A’s end user documentation relating to the Platform, including any user guides.

1.6 **“Harmful Code”** means any software, hardware, or other technology, device, or means, including any virus, worm, malware, or other malicious computer code, the purpose or effect of which is to permit unauthorized access to, or to destroy, disrupt, disable, distort, or otherwise harm or impede in any manner any (i) computer, software, firmware, hardware, system, or network; or (ii) any application or function of any of the foregoing or the security, integrity, confidentiality, or use of any data processed thereby.

1.7 **“Order”** means: (i) a purchase order, order form, or other ordering document entered into by the Parties that incorporates this Agreement by reference; or (ii) if Customer registered for the Platform through BS&A’s online ordering process, the results of such online ordering process.

1.8 **“Personal Information”** means any information that, individually or in combination, does or can identify a specific individual or by or from which a specific individual may be identified, contacted, or located, including without limitation all data considered “personal data”, “personally identifiable information”, or something similar under applicable laws, rules, or regulations relating to data privacy.

1.9 **“Platform”** has the meaning set forth on the Order.

1.10 **“Professional Services”** means training, migration, implementation, integration, or other professional services that are provided to Customer in connection with its use of the Platform hereunder.

1.11 **“Subscription Period”** means the time period identified on the Order during which Customer’s Authorized Users may access and use the Platform plus any Renewal Subscription Period(s).

1.12 **“Third-Party Products”** means any third-party products provided with, integrated with, or incorporated into the Platform.

1.13 **“Usage Data”** means usage data collected and processed by BS&A in connection with Customer’s use of the Platform, including without limitation test configuration metadata, activity logs, and data used to optimize and maintain performance of the Platform, and to investigate and prevent system abuse. For purposes of clarity, Customer Data is not Usage Data and Usage Data does not contain Personal Information or any other Customer Data.

1.14 **“Usage Limitations”** means the usage limitations set forth in this Agreement and the Order, including without limitation any limitations on the number of Authorized Users (if any), and the applicable product, pricing, and support tiers agreed-upon by the Parties.

2. Access and Use.

2.1 Provision of Access. Subject to and conditioned on Customer's compliance with the terms and conditions of this Agreement, including without limitation the Usage Limitations, Customer may, solely through its Authorized Users, access and use the Platform during the Subscription Period on a non-exclusive, non-transferable (except in compliance with Section 15.9), and non-sublicensable basis. Such use is limited to Customer's internal business purposes and the features and functionalities specified in the Order. Each Authorized User must have its own unique account on the Platform and Authorized Users may not share their account credentials with one another or any third party. Customer will be responsible for all of the acts and omissions of its Authorized Users in connection with this Agreement and for all use of Authorized Users' accounts.

2.2 Documentation License. Subject to and conditioned on Customer's compliance with the terms and conditions of this Agreement, BS&A hereby grants to Customer a non-exclusive, non-transferable (except in compliance with Section 15.9), and non-sublicensable license to use the Documentation during the Subscription Period solely for Customer's internal business purposes in connection with its use of the Platform.

2.3 Use Restrictions. Customer shall not use the Platform for any purposes beyond the scope of the access granted in this Agreement. Customer shall not at any time, directly or indirectly, and shall not permit any Authorized Users to: (i) copy, modify, or create derivative works of any BS&A IP, whether in whole or in part; (ii) rent, lease, lend, sell, license, sublicense, assign, distribute, publish, transfer, or otherwise make available the Platform or Documentation to any third party; (iii) reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to any software component of the Platform, in whole or in part; (iv) remove any proprietary notices from any BS&A IP; (v) use any BS&A IP in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property right or other right of any person, or that violates any applicable law; (vi) access or use any BS&A IP for purposes of competitive analysis of BS&A or the Platform, the development, provision, or use of a competing software service or product, or any other purpose that is to BS&A's detriment or commercial disadvantage; (vii) bypass or breach any security device or protection used by the Platform or access or use the Platform other than by an Authorized User through the use of valid access credentials; (viii) input, upload, transmit, or otherwise provide to or through the Platform any information or materials, including Customer Data, that are unlawful or injurious or that infringe or otherwise violate any third party's intellectual property or other rights, or that contain, transmit, or activate any Harmful Code; or (ix) use any BS&A IP for any activity where use or failure of the BS&A IP could lead to death, personal injury, or environmental damage, including life support systems, emergency services, nuclear facilities, autonomous vehicles, or air traffic control.

2.4 Reservation of Rights. BS&A reserves all rights not expressly granted to Customer in this Agreement. Except for the limited rights and licenses expressly granted under this Agreement, nothing in this Agreement grants, by implication, waiver, estoppel, or otherwise, to Customer or any third party any intellectual property rights or other right, title, or interest in or to the BS&A IP.

2.5 Suspension. Notwithstanding anything to the contrary in this Agreement, BS&A may temporarily suspend Customer's and any Authorized User's access to any portion or all of the Platform if: (i) BS&A reasonably determines that (a) there is a threat or attack on any of the BS&A IP; (b) Customer's or any Authorized User's use of the BS&A IP disrupts or poses a security risk to the BS&A IP or to any other customer or vendor of BS&A; (c) Customer, or any Authorized User, is using the BS&A IP for fraudulent or illegal activities; (d) subject to applicable law, Customer has ceased to continue its business in the ordinary course, made an assignment for the benefit of creditors or similar disposition of its assets, or become the subject of any bankruptcy, reorganization, liquidation, dissolution, or similar proceeding; (e) BS&A's provision of the Platform to Customer or any Authorized User is prohibited by applicable law; or (f) any Customer Data submitted, posted, or otherwise transmitted by or on behalf of Customer or an Authorized User through the Platform may infringe or otherwise violate any third party's intellectual property or other rights; (ii) any vendor of BS&A has suspended or terminated BS&A's access to or use of any Third-Party Products required to enable Customer to access the Platform; or (iii) in accordance with Section 7.1 (any such suspension described in subclauses (i), (ii), or (iii), a "**Service Suspension**"). BS&A shall use commercially reasonable efforts to provide written notice of any Service Suspension to Customer and to provide updates regarding resumption of access to the Platform following any Service Suspension. BS&A shall use commercially reasonable efforts to resume providing access to the Platform as soon as reasonably possible after the event giving rise to the Service Suspension is cured. BS&A will have no liability for any damage, liabilities, losses (including any loss of data or profits), or any other consequences that Customer or any Authorized User may incur as a result of a Service Suspension.

2.6 Business Contact Data and Usage Data. Notwithstanding anything to the contrary in this Agreement,

BS&A may process Business Contact Data: (i) to manage BS&A's relationship with Customer; (ii) to carry out BS&A's core business operations, such as, by way of example and without limitation, accounting, audits, tax preparation and for filing and compliance purposes; (iii) to monitor, investigate, prevent and detect fraud, security incidents and other misuse of the Platform, and to prevent harm to BS&A, Customer, and BS&A's other customers; (iv) for identity verification purposes; and (v) to comply with applicable laws, rules, and regulations relating to the processing and retention of Personal Information to which BS&A may be subject. BS&A may process Usage Data for any lawful purpose, including to monitor, maintain, and optimize the Platform.

3. Customer Responsibilities.

3.1 General. Customer is responsible and liable for all uses of the Platform and Documentation resulting from access provided by Customer, directly or indirectly, whether such access or use is permitted by or in violation of this Agreement. Without limiting the generality of the foregoing, Customer is responsible for all acts and omissions of Authorized Users, and any act or omission by an Authorized User that would constitute a breach of this Agreement if taken by Customer will be deemed a breach of this Agreement by Customer. Customer shall use reasonable efforts to make all Authorized Users aware of this Agreement's provisions as applicable to such Authorized User's use of the Platform and shall cause Authorized Users to comply with such provisions.

3.2 Third-Party Products. BS&A may from time to time make Third-Party Products available to Customer or BS&A may allow for certain Third-Party Products to be integrated with the Platform to allow for the transmission of Customer Data from such Third-Party Products into the Platform. For purposes of this Agreement, such Third-Party Products are subject to their own terms and conditions. BS&A is not responsible for the operation of any Third-Party Products and makes no representations or warranties of any kind with respect to Third-Party Products or their respective providers. If Customer does not agree to abide by the applicable terms for any such Third-Party Products, then Customer should not install or use such Third-Party Products. By authorizing BS&A to transmit Customer Data from Third-Party Products into the Platform, Customer represents and warrants to BS&A that it has all right, power, and authority to provide such authorization.

3.3 Customer Control and Responsibility. Customer has and will retain sole responsibility for: (i) all Customer Data, including its content and use; (ii) all information, instructions, and materials provided by or on behalf of Customer or any Authorized User in connection with the Platform; (iii) Customer's information technology infrastructure, including computers, software, databases, electronic systems (including database management systems), and networks, whether operated directly by Customer or through the use of third-party platforms or service providers ("**Customer Systems**"); (iv) the security and use of Customer's and its Authorized Users' access credentials; and (v) all access to and use of the Platform directly or indirectly by or through the Customer Systems or its or its Authorized Users' access credentials, with or without Customer's knowledge or consent, including all results obtained from, and all conclusions, decisions, and actions based on, such access or use. For purposes of clarity, Customer Systems do not include BS&A's information technology infrastructure, including computers, software, databases, electronic systems (including database management systems), and networks operated directly by BS&A and its third-party service providers.

4. Support. Subject to and conditioned on Customer's compliance with the terms and conditions of this Agreement, including payment of applicable Fees, BS&A will use commercially reasonable efforts to provide Customer with basic customer support via BS&A's standard support channels during BS&A's normal business hours.

5. Professional Services. BS&A will perform Professional Services as described in an Order. Customer will provide BS&A all reasonable cooperation required for BS&A to perform the Professional Services, including without limitation timely access to any reasonably required Customer materials, information, or personnel. Subject to any limitations identified in an Order, Customer will reimburse BS&A's reasonable travel and lodging expenses incurred in providing Professional Services. To the extent the Professional Services result in any work product of any kind or character ("**Work Product**"), all such Work Product will remain owned solely and exclusively by BS&A and, to the extent any such Work Product consists of enhancements, improvements, or other modifications to the Platform, such Work Product may be used by Customer solely in connection with Customer's authorized use of the Platform under this Agreement.

5.1 Cancellation. In the event Customer cancels or reschedules Professional Services (other than for Force Majeure or breach by BS&A), and without prejudice to BS&A's other rights and remedies, Customer is liable to BS&A for (i) all Professional Services performed prior to the cancellation or rescheduling of Professional Services; (ii) all non-refundable expenses actually incurred by BS&A on Customer's behalf; and (iii) daily Project Management or Implementation and Training fees associated with the cancelled or rescheduled Professional Services (in accordance with the daily fee rate), if less than forty-five (45) days advance notice is given regarding the need to cancel or reschedule and

BS&A cannot reasonably reassign its affected Professional Services resources to other projects where comparable skills are required.

6. Insurance. During the Subscription Period, BS&A shall procure and maintain appropriate insurance policies with coverage limits that are commensurate with industry standards and sufficient to protect against potential risks associated with this Agreement. The insurance policies shall be obtained from reputable and financially sound insurance providers, and BS&A agrees to provide proof of such insurance upon request by Customer.

7. Fees and Taxes.

7.1 Fees. The Platform may be provided for a fee or other charge. Customer shall pay BS&A the fees (“**Fees**”) identified in the Order without offset or deduction at the cadence identified in the Order (e.g., monthly or annually). BS&A may increase the Fees annually, provided that BS&A will provide Customer at least thirty (30) days’ notice of such increase prior to the end of the then-current Subscription Period. The amount of the Fee increase will be in BS&A’s sole discretion, provided that Customer agrees that the increase is limited to the greater of: (i) seven percent (7%); or (ii) the annual increase in the relevant Consumer Price Index for all Urban Consumers published by the Bureau of Labor Statistics for the then-current calendar year, in each case as compared to the Fees applicable during then-current year, as applicable. Fees paid by Customer are non-refundable. Customer shall make all payments hereunder in US dollars by ACH or via another reasonable method chosen by BS&A, to such account as BS&A may specify in writing from time to time, or by another mutually agreed-upon payment method. If Customer pays via invoice, Customer will pay the invoiced amount within thirty (30) calendar days of the invoice date. If Customer fails to make any payment when due, and Customer has not notified BS&A in writing within ten (10) days of the payment becoming due and payable that the payment is subject to a good faith dispute, without limiting BS&A’s other rights and remedies, and to the fullest extent permissible under applicable law: (i) BS&A may charge interest on the undisputed past due amount at the rate of 1.5% per month, calculated daily and compounded monthly or, if lower, the highest rate permitted under applicable law; (ii) Customer shall reimburse BS&A for all reasonable costs incurred by BS&A in collecting any late payments or interest, including attorneys’ fees, court costs, and collection agency fees; and (iii) if such failure continues for ten (10) days or more, BS&A may suspend Customer’s and its Authorized Users’ access to all or any part of the Platform until such amounts are paid in full.

7.2 Taxes. All Fees and other amounts payable by Customer under this Agreement are exclusive of taxes and similar assessments. Customer is responsible for all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental or regulatory authority on any amounts payable by Customer hereunder, other than any taxes imposed on BS&A’s income.

8. Confidential Information.

8.1 Definition. From time to time during the Subscription Period, either Party may disclose or make available to the other Party information about its business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, whether orally or in written, electronic, or other form or media that: (i) is marked, designated or otherwise identified as “confidential” or something similar at the time of disclosure or within a reasonable period of time thereafter; or (ii) would be considered confidential by a reasonable person given the nature of the information or the circumstances of its disclosure (collectively, “**Confidential Information**”). Except for Personal Information, Confidential Information does not include information that, at the time of disclosure is: (a) in the public domain; (b) known to the receiving Party at the time of disclosure; (c) rightfully obtained by the receiving Party on a non-confidential basis from a third party; or (d) independently developed by the receiving Party without use of, reference to, or reliance upon the disclosing Party’s Confidential Information.

8.2 Duty. The receiving Party shall not disclose the disclosing Party’s Confidential Information to any person or entity, except to the receiving Party’s employees, contractors, and agents who have a need to know the Confidential Information for the receiving Party to exercise its rights or perform its obligations hereunder (“**Representatives**”). The receiving Party will be responsible for all the acts and omissions of its Representatives as they relate to Confidential Information hereunder. Notwithstanding the foregoing, each Party may disclose Confidential Information to the limited extent required (i) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law, provided that the Party making the disclosure pursuant to the order shall first have given written notice to the other Party and made a reasonable effort to obtain a protective order; or (ii) to establish a Party’s rights under this Agreement, including to make required court filings. Further, notwithstanding the foregoing, each Party may disclose the terms and existence of this Agreement to its actual or potential investors, debtholders, acquirers, or merger partners under customary confidentiality terms. Notwithstanding the foregoing, if Customer is subject to any

public-records, freedom-of-information, or similar law, Customer may disclose Confidential Information to the extent required by such law, provided that Customer uses reasonable efforts to notify BS&A in advance and to seek confidential or proprietary treatment where available.

8.3 Return of Materials; Effects of Termination/Expiration. On the expiration or termination of the Agreement, the receiving Party shall promptly return to the disclosing Party all copies, whether in written, electronic, or other form or media, of the disclosing Party's Confidential Information, or destroy all such copies and certify in writing to the disclosing Party that such Confidential Information has been destroyed. Each Party's obligations of non-use and non-disclosure with regard to Confidential Information are effective as of the Effective Date and will expire three (3) years from the date of termination or expiration of this Agreement; provided, however, with respect to any Confidential Information that constitutes a trade secret (as determined under applicable law), such obligations of non-disclosure will survive the termination or expiration of this Agreement for as long as such Confidential Information remains subject to trade secret protection under applicable law.

9. Data Security and Processing of Personal Information.

9.1 Customer Data. Customer hereby grants to BS&A a non-exclusive, royalty-free, worldwide license to reproduce, distribute, and otherwise use and display the Customer Data and perform all acts with respect to the Customer Data as may be necessary for BS&A to provide the Platform and otherwise perform its obligations hereunder. Customer may export the Customer Data at any time through the features and functionalities made available via the Platform. For the avoidance of doubt, aggregated, de-identified, and anonymized portions, sets, or other combinations of Customer Data that do not contain personally identifying elements of Customer's identity or of any Authorized Users are Usage Data and not Customer Data.

9.2 Security Measures. BS&A will implement and maintain commercially reasonable administrative, physical, and technical safeguards designed to protect Customer Data (including Personal Information provided as part of Business Contact Data) from unauthorized access, use, alteration, or disclosure.

9.3 Processing of Personal Information. BS&A's rights and obligations with respect to Personal Information that it collects directly from individuals (if any) are set forth in BS&A's Privacy Policy (as amended from time to time in accordance with its terms). Personal Information processed by BS&A on behalf of Customer is considered Customer Data and is governed by the terms of this Agreement.

10. Intellectual Property Ownership; Feedback.

10.1 BS&A IP. Customer acknowledges that, as between Customer and BS&A, BS&A owns all right, title, and interest, including all intellectual property rights, in and to the BS&A IP and, with respect to Third-Party Products, the applicable third-party providers own all right, title, and interest, including all intellectual property rights, in and to the Third-Party Products.

10.2 Usage Data. Customer acknowledges that, as between BS&A and Customer, BS&A owns all right, title, and interest, including all intellectual property rights, in and to the Usage Data.

10.3 Customer Data. BS&A acknowledges that, as between BS&A and Customer, Customer owns all right, title, and interest, including all intellectual property rights, in and to the Customer Data.

10.4 Feedback. If Customer or any of its employees or contractors sends or transmits any communications or materials to BS&A by mail, email, telephone, or otherwise, suggesting or recommending changes to the BS&A IP, including without limitation, new features or functionality relating thereto, or any comments, questions, suggestions, or the like ("**Feedback**"), BS&A is free to use such Feedback irrespective of any other obligation or limitation between the Parties governing such Feedback.

11. Mutual Warranties; Disclaimer of Other Warranties.

11.1 Mutual Warranties. Each party hereby represents and warrants to the other that: (i) it has the full right, power, and authority to enter into, execute, and perform its obligations under this Agreement without any conflict with or violation of any other obligations to which it may be subject; and (ii) this Agreement is binding on such party in accordance with its terms.

11.2 Disclaimer of Other Warranties. THE BS&A IP IS PROVIDED "AS IS" AND BS&A HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE. BS&A SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT, AND ALL

WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. BS&A MAKES NO WARRANTY OF ANY KIND THAT THE BS&A IP, OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF, WILL MEET CUSTOMER'S OR ANY OTHER PERSON'S REQUIREMENTS, OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY SOFTWARE, SYSTEM OR OTHER PLATFORM, OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE, OR ERROR FREE.

12. Indemnification.

12.1 BS&A Indemnification.

(a) BS&A shall indemnify, defend, and hold harmless Customer from and against any and all losses, damages, liabilities, costs (including reasonable attorneys' fees) ("**Losses**") incurred by Customer resulting from any third-party claim, suit, action, or proceeding ("**Third-Party Claim**") brought against Customer alleging that the Platform, or any use of the Platform in accordance with this Agreement, infringes or misappropriates such third party's US intellectual property rights; provided that Customer promptly notifies BS&A in writing of the claim, cooperates with BS&A, and allows BS&A sole authority to control the defense and settlement of such claim.

(b) If such a claim is made or appears possible, Customer agrees to permit BS&A, at BS&A's sole discretion: to (i) modify or replace the Platform, or component or part thereof, to make it non-infringing; or (ii) obtain the right for Customer to continue use. If BS&A determines that neither alternative is reasonably commercially available, BS&A may terminate this Agreement, in its entirety or with respect to the affected component or part, effective immediately on written notice to Customer, and as Customer's sole and exclusive remedy therefor, BS&A will provide to Customer a prorated refund of prepaid, unused Fees attributable to the Platform (and not including any one-time Fees for Professional Services).

(c) This Section 12.1 will not apply to the extent that the alleged infringement arises from: (i) use of the Platform in combination with data, software, hardware, equipment, or technology not provided by BS&A or authorized by BS&A in writing; (ii) modifications to the Platform not made by BS&A; (iii) Customer Data; or (iv) Third-Party Products.

12.2 Customer Indemnification. To the extent permitted under applicable laws, Customer shall indemnify, hold harmless, and, at BS&A's option, defend BS&A from and against any Losses resulting from any Third-Party Claim alleging that the Customer Data, or any use of the Customer Data in accordance with this Agreement, infringes or misappropriates such third party's intellectual property or other rights and any Third-Party Claims based on Customer's or any Authorized User's (i) negligence or willful misconduct; (ii) use of the Platform in a manner not authorized by this Agreement; or (iii) use of the Platform in combination with data, software, hardware, equipment or technology not provided by BS&A or authorized by BS&A in writing; in each case provided that Customer may not settle any Third-Party Claim against BS&A unless BS&A consents to such settlement, and further provided that BS&A will have the right, at its option, to defend itself against any such Third-Party Claim or to participate in the defense thereof by counsel of its own choice.

12.3 Sole Remedy. THIS SECTION 12 SETS FORTH CUSTOMER'S SOLE REMEDIES AND BS&A'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE PLATFORM INFRINGE, MISAPPROPRIATE, OR OTHERWISE VIOLATE ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.

13. Limitations of Liability. IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (i) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (ii) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (iii) LOSS OF GOODWILL OR REPUTATION; (iv) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY OR RECOVERY OF ANY DATA, OR BREACH OF DATA OR SYSTEM SECURITY; OR (v) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER BS&A WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. IN NO EVENT WILL EITHER PARTY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE EXCEED THE TOTAL AMOUNTS PAID AND/OR PAYABLE TO BS&A UNDER THIS AGREEMENT IN THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE CLAIM. THE FOREGOING LIMITATIONS OF LIABILITY WILL NOT APPLY WITH RESPECT TO LIABILITIES ARISING FROM: (A) A PARTY'S BREACH OF ITS CONFIDENTIALITY OBLIGATIONS UNDER SECTION 8; (B) A PARTY'S GROSS NEGLIGENCE, FRAUD, OR WILLFUL MISCONDUCT; OR (C) A PARTY'S INDEMNIFICATION OBLIGATIONS

UNDER SECTION 12 (PROVIDED THAT BS&A'S TOTAL AGGREGATE LIABILITY IN CONNECTION WITH SUCH INDEMNIFICATION OBLIGATIONS WILL NOT EXCEED THREE TIMES (3X) THE TOTAL AMOUNTS PAID AND/OR PAYABLE TO BS&A UNDER THIS AGREEMENT IN THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE CLAIM).

14. Subscription Period and Termination.

14.1 Subscription Period. The initial term of this Agreement begins on the Effective Date and, unless terminated earlier pursuant to this Agreement's express provisions, will continue in effect for the period identified in the Order (the "**Initial Subscription Period**"). Unless otherwise specified in the Order, the Initial Subscription Period is five (5) years. This Agreement will automatically renew for additional successive one (1) year terms unless earlier terminated pursuant to this Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term (each a "**Renewal Subscription Period**" and together with the Initial Subscription Period, the "**Subscription Period**").

14.2 Termination. In addition to any other express termination right set forth in this Agreement:

(a) BS&A may terminate this Agreement, effective on written notice to Customer, if Customer: (i) fails to pay any amount when due hereunder, and such failure continues more than ten (10) calendar days after BS&A's delivery of written notice thereof; or (ii) breaches any of its obligations under Section 2.3 or Section 8;

(b) either Party may terminate this Agreement, effective on written notice to the other Party, if the other Party materially breaches this Agreement, and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) calendar days after the non-breaching Party provides the breaching Party with written notice of such breach; or

(c) either Party may terminate this Agreement, effective immediately upon written notice to the other Party, if the other Party: (i) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (ii) files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (iii) makes or seeks to make a general assignment for the benefit of its creditors; or (iv) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

(d) either Party may terminate this Agreement upon the expiration of the then-current term by providing written notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term.

14.3 Effect of Expiration or Termination. Upon expiration or earlier termination of this Agreement, Customer shall immediately discontinue use of the BS&A IP and, without limiting Customer's obligations under Section 8, Customer shall delete, destroy, or return all copies of the BS&A IP and certify in writing to the BS&A that the BS&A IP has been deleted or destroyed. No expiration or termination will affect Customer's obligation to pay all Fees that may have become due before such expiration or termination or entitle Customer to any refund.

14.4 Survival. This Section 14.4 and Sections 1, 5, 8, 10, 11, 12, 13, 14.3, and 15 survive any termination or expiration of this Agreement. No other provisions of this Agreement survive the expiration or earlier termination of this Agreement.

14.5 Non-Appropriation of Funds. If Customer is a government entity and its governing body fails to appropriate funds necessary to continue this Agreement for any future fiscal period, Customer may terminate this Agreement effective at the end of the then-current period for which funds have been appropriated, upon prior written notice to BS&A and without further liability, except that Customer shall remain liable for all Fees attributable to the then-current funded period. Customer's right to terminate under this Section is conditioned on Customer not reallocating the applicable funds to, and not procuring or using, a competing product or service in substitution for the Platform.

15. Miscellaneous.

15.1 Relationship of the Parties. BS&A performs its obligations hereunder as an independent contractor and not a partner, joint venture, or agent of Customer and shall not bind nor attempt to bind Customer to any contract without Customer's prior written approval on a case-by-case basis. BS&A is responsible for hiring, firing, and supervising its personnel is solely responsible hereunder for its personnel, including without limitation for: (a) payment of compensation to such personnel; (b) withholding (if applicable), paying, and reporting, for all personnel assigned to perform services

(including Professional Services) in connection with this Agreement, applicable tax withholding, social security taxes, employment head taxes, unemployment insurance, and other taxes or charges applicable to such personnel; and (c) health or disability benefits, retirement benefits, or welfare, pension, or other benefits (if any) to which such personnel may be entitled. For purposes of clarity, BS&A's personnel will not be eligible to participate in any of Customer's employee benefit plans, fringe benefit programs, group insurance arrangements, or similar programs.

15.2 Entire Agreement. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the Parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings, agreements, and representations and warranties, both written and oral, with respect to such subject matter. In the event of any inconsistency between the statements made in the body of this Agreement, the related Exhibits, and any other documents incorporated herein by reference, the following order of precedence governs: (i) first, this Agreement; and (ii) second, any other documents incorporated herein by reference. For the avoidance of doubt, this Agreement applies as of the Effective Date of the applicable Order and does not modify or alter any existing agreement between the Parties until such existing agreement is renewed.

15.3 Notices. All notices, requests, consents, claims, demands, waivers, and other communications hereunder (each, a "Notice") must be in writing and addressed to the Parties at the addresses set forth on the first page of this Agreement (or to such other address that may be designated by the Party giving Notice from time to time in accordance with this Section). All Notices must be delivered by personal delivery, nationally recognized overnight courier (with all fees pre-paid), facsimile or email (with confirmation of transmission) or certified or registered mail (in each case, return receipt requested, postage pre-paid). Except as otherwise provided in this Agreement, a Notice is effective only: (i) upon receipt by the receiving Party; and (ii) if the Party giving the Notice has complied with the requirements of this Section.

15.4 Force Majeure. In no event shall either Party be liable to the other Party, or be deemed to have breached this Agreement, for any failure or delay in performing its obligations under this Agreement (except for any obligations to make payments), if and to the extent such failure or delay is caused by any circumstances beyond such Party's reasonable control, including but not limited to acts of God, flood, fire, earthquake, explosion, war, terrorism, invasion, riot or other civil unrest, strikes, labor stoppages or slowdowns or other industrial disturbances, or passage of law or any action taken by a governmental or public authority, including imposing an embargo.

15.5 Amendment and Modification. No amendment or modification to this Agreement is effective unless it is in writing and signed by an authorized representative of each Party.

15.6 Waiver. No failure or delay by either Party in exercising any right or remedy available to it in connection with this Agreement will constitute a waiver of such right or remedy. No waiver under this Agreement will be effective unless made in writing and signed by an authorized representative of the Party granting the waiver.

15.7 Severability. If any provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability will not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify this Agreement so as to effect their original intent as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

15.8 Governing Law; Submission to Jurisdiction. To the extent permissible under applicable laws, this Agreement is governed by and construed in accordance with the internal laws of the State of Minnesota without giving effect to any choice or conflict of law provision or rule that would require or permit the application of the laws of any jurisdiction other than those of the State of Minnesota. To the extent permissible under applicable laws, any legal suit, action, or proceeding arising out of or related to this Agreement must be instituted in the federal courts of the United States or the courts of the State of Minnesota in each case located in Hennepin County, Minnesota and each Party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action, or proceeding.

15.9 Assignment. Neither Party may assign any of its rights or delegate any of its obligations hereunder (except in the case of either Party utilizing authorized subcontractors and consultants), in each case whether voluntarily, involuntarily, by operation of law or otherwise, without the prior written consent of the other Party. Any purported assignment or delegation in violation of this Section will be null and void. No assignment or delegation will relieve the assigning or delegating Party of any of its obligations hereunder. This Agreement is binding upon and inures to the benefit of the Parties and their respective permitted successors and assigns. Notwithstanding the foregoing, either Party may

freely assign this Agreement to an affiliate or successor in interest in the event of a merger, acquisition, sale of all or substantially all of its assets, corporate reorganization, or other change in control, without the prior consent of the other Party.

15.10 Export Regulation. The Platforms utilize software and technology that may be subject to US export control laws, including the US Export Administration Act and its associated regulations. Customer shall not, directly or indirectly, export, re-export, or release the Platform or the underlying software or technology to, or make the Platform or the underlying software or technology accessible from, any jurisdiction or country to which export, re-export, or release is prohibited by law, rule, or regulation. Customer shall comply with all applicable federal laws, regulations, and rules, and complete all required undertakings (including obtaining any necessary export license or other governmental approval), prior to exporting, re-exporting, releasing, or otherwise making the Platform or the underlying software or technology available outside the US.

15.11 US Government Rights. Each of the Documentation and software components that constitute the Platform is a “commercial item” as that term is defined at 48 C.F.R. § 2.101, consisting of “commercial computer software” and “commercial computer software documentation” as such terms are used in 48 C.F.R. § 12.212. Accordingly, if Customer is an agency of the US Government or any contractor therefor, Customer only receives those rights with respect to the Documentation and the Platform as are granted to all other end users, in accordance with (a) 48 C.F.R. § 227.7201 through 48 C.F.R. § 227.7204, with respect to the Department of Defense and their contractors, or (b) 48 C.F.R. § 12.212, with respect to all other US Government users and their contractors.

15.12 Equitable Relief. Each Party acknowledges and agrees that a breach or threatened breach by such Party of any of its obligations under Section 8 or, in the case of Customer, Section 2.3, would cause the other Party irreparable harm for which monetary damages would not be an adequate remedy and agrees that, in the event of such breach or threatened breach, the other Party will be entitled to equitable relief, including a restraining order, an injunction, specific performance and any other relief that may be available from any court, without any requirement to post a bond or other security, or to prove actual damages or that monetary damages are not an adequate remedy. Such remedies are not exclusive and are in addition to all other remedies that may be available at law, in equity or otherwise.

EXHIBIT B
PRICING SHEET

(based on Quote 3800, dated x/x/2026)

Cost Summary

Software is licensed for use only by municipality identified on the cover page. If used for additional entities or agencies, please contact BS&A for appropriate pricing. Prices subject to change if the actual count is significantly different than the estimated count. Module fees are charged annually and include unlimited support.

Cloud Modules - Annual Fee

Financial Management

GL-General Ledger	\$2,400.00
AP-Account Payable	\$1,980.00
CR-Cash Receipting	\$2,155.00
AR-Account Receivables	\$1,875.00
Total	\$8,410.00

Community Development

BD-Building Department	\$3,870.00
BL-Business License	\$1,910.00
Total	\$5,780.00

BS&A Online

BSAO-Public Record Search + Online Bill Pay	\$1,820.00
CD-Building	\$1,705.00
Total	\$3,525.00

Utility Billing

UB-Utility Billing	\$1,905.00
WO-Work Order	\$1,980.00
Total	\$3,885.00

Platform

Laserfiche	\$1,050.00
Total	\$1,050.00

Subtotal	\$22,650.00
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Data Conversions/Database Setup

WO-Manual Database Setup Setup of Work Order Types, Facilities, Assets, Equipment, Materials, Workers (if not using Employees as Workers)	\$2,850.00
BD-Manual-Database Setup Setup of Permit and Enforcement Types, Fee Schedules	\$6,125.00
BL-Manual-Database Setup Setup of License Types, Fee Schedules	\$3,675.00
GL-Standard Conversion Chart of Accounts, Bank Accounts, Current and Prior FY Amended Budget, Up to 5 years monthly balances per GL Account	\$3,675.00
AP- Standard Conversion Vendor Master File, 1099 Amounts (current year), Open checks	\$2,450.00
CR- Standard Conversion Receipt Item Types, Tender Types	\$2,450.00
AR- Standard Conversion Customer Master, Import of Open Invoices	\$2,450.00
UB-Advanced Conversion-Banyon Accounts, Services, Deposits, Rates, Meters; Billing & Payment History, Service for up to 5 years	\$4,400.00
Total	\$28,075.00

Project Management and Implementation Planning

Services include:

- Analyzing customer processes to ensure all critical components are addressed.
- Creating and managing the project schedule in accordance with the customer's existing processes and needs.
- Planning and scheduling training around any planned process changes included in the project plan.
- Modifying the project schedule as needed to accommodate any changes to the scope and requirements of the project that are discovered.
- Providing a central contact between the customer's project leaders, developers, trainers, IT staff, conversion staff, and other resources required throughout the transition period.
- Reviewing and addressing the specifications for needed customizations to meet customer needs (when applicable).

Total **\$22,715.00**

Implementation and Training

- \$1,225/day
- Days quoted are estimates; you are billed for actual days used
- Training days quoted/billed in full day increments only

Services include:

- Setting up users and user security rights for each application
- Performing final process and procedure review
- Configuring custom settings in each application to fit the needs of the customer
- Setting up application integration and workflow methods
- Onsite verification of converted data for balancing and auditing purposes
- Training and Go-Live

Setup Days

ITS Setup - FM	Setup Days: 1	\$1,225.00
ITS Setup - CD	Setup Days: 1	\$1,225.00
ITS Setup - UB	Setup Days: 2	\$2,450.00
ITS Setup - Platform	Setup Days: 1	\$1,225.00
Total Setup Days: 5		Subtotal: \$6,125.00

Implementation and Training Days

ITS Training - FM	Training Days: 8	\$9,800.00
ITS Training - CD	Training Days: 11	\$13,475.00
ITS Training - BSAO	Training Days: 2	\$2,450.00
ITS Training - UB	Training Days: 9	\$11,025.00
Total Training Days: 30		Subtotal: \$36,750.00
Total Days: 35		Total: \$42,875.00

Cost Totals

Cloud New Purchase – <i>Annual Fee</i>	Subtotal	\$22,650.00
Data Conversion/Database Setup	Subtotal	\$28,075.00
Project Management and Implementation Planning	Subtotal	\$22,715.00
Implementation and Training	Subtotal	\$42,875.00

Total Proposed	\$116,315.00
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The final invoice will reflect actual expenses following the completion of training activities based on the guidelines described below.

\$160/\$185/\$225 per day hotel, varies by state
\$90 per day car rental
\$70 per day meals
\$730 per trip airfare/related expenses
\$0.725/mile round trip for drive distance

Payment Schedule

- 1st Payment: **\$50,790** to be invoiced upon execution of this agreement.
- 2nd Payment: **\$22,650** to be invoiced upon the subscription start date.
- 3rd Payment: **\$42,875** to be invoiced upon completion of training.

Addendum

Conversion Scope Definition

The successful conversion of data from a customer's legacy system(s) is contingent upon the Customer's ability to provide complete and accurate data exports. When possible, BS&A will assist with or perform the data extraction from the Customer's legacy system(s). to complete this project successfully, the Customer shall:

- Provide access to all required data exports from legacy systems in a mutually agreed-upon format and according to the project timeline.
- Ensure the completeness and accuracy of all exported data.
- Provide documentation regarding data structures, relationships, and business rules associated with the legacy data.
- Designate a knowledgeable representative familiar with the legacy system to address questions or issues that may arise during the conversion process.

BS&A's ability to complete the data conversion is dependent upon the fulfillment of these Customer responsibilities.

In addition:

- The scope of this conversion is based on the information provided by the customer regarding their legacy system(s). If additional data sources are introduced or if the scope of the legacy system(s) changes, this may result in additional charge or changes to the project schedules.
- The following outlines the data points that can be converted into BS&A. Any data point that is not used or not available in the legacy system will not be included in the conversion process.

Utility Billing Suite

Utility Billing

- Master Account Information (active and inactive)
 - Service Address
 - Mailing Information – to include email addresses and ACH Information.
 - Account Number, Cycle, Route, Status
 - Account Comments
- Meter Information (active and inactive)
 - AMR / Radio ID / Remote #
 - Serial #
 - Meter Size
 - Meter Type / Manufacturer
 - Install Date
 - Location
 - Usage Multiplier
 - Read Dials
- Services / Billing Items (active only)
 - Associated Rate
 - Multiplier / REU
 - Type
- Deposits (active and inactive)
 - Amount Remaining
 - Interest Amount
 - Deposit Date
 - Depositor
- Account History (5 years)
 - Meter Read, Payment, Billing, Penalty, and Adjustment History
 - Transaction Amount

- *Transaction Date*
- *Account Balances (active and inactive)*
 - *Balances are summarized by Account and Billing Item using the conversion date as the due date.*
 - *In certain instances, balances may be delineated by transaction type (e.g., Sales Tax, Penalty), subject to the specific conversion data*
- *Rates (active)*
 - *Service Fee / Flat Amount*
 - *Minimum and Maximum Amounts*
 - *Basic Step Tier Amounts (step from, to, and amount)*
 - *Complex Electric Rates may not be converted correctly due to complexity*
- *Work Orders (active and inactive)*
 - *Date Scheduled*
 - *Date Completed*
 - *Work Detail Comment*
 - *Work Order #*



Executive Summary

City Council Workshop

AGENDA ITEM: 1660 Spring Avenue – Hazardous Building

PREPARED BY: Jacob Schillander, City Administrator

RECOMMENDED ACTION: Council Direction

REPORT DATE: September 10, 2026

Summary:

Council direction is requested on a defined path to abate the hazardous building at 1660 Spring Avenue. The Administrator recommends Option 2, formal hazardous building proceedings, or Option 3, a restoration agreement as a final voluntary opportunity, followed by Option 2 if an acceptable agreement cannot be reached or complied with.

Background

On May 28, 2026, the City's Building Official, Mike Rosenau, inspected the property with City staff. Excessive moisture and evidence of mold growth were observed throughout the structure. The Building Official determined that the structure constituted a human health hazard and was unsafe for occupancy. A "DO NOT OCCUPY" notice was posted following the inspection.

The Building Official also determined that the structure meets the definition of a hazardous building under Minnesota Statutes § 463.15. Correcting the hazardous conditions requires, at a minimum, mold remediation and demolition and removal of water-saturated flooring, drywall, and insulation.

On July 22, 2026, the City issued a Notice of Hazardous Building and Order Prohibiting Occupancy. The notice directed the owners to provide a written plan and timeline for repair, rehabilitation, removal, or demolition within 30 days of receipt; obtain required permits; and complete corrective work in accordance with applicable requirements. The structure must remain unoccupied until the hazardous conditions are corrected, inspected, and approved by the City.

The notice advised that failure to timely abate the hazardous conditions could result in formal proceedings under Minnesota Statutes §§ 463.15–463.26, potentially resulting in an order for corrective action and assessment of associated costs against the property as authorized by law.

Property Owner Response and Current Property Status

In her August 24, 2026 correspondence, one owner reported that pending divorce proceedings had left ownership and responsibility for the property unresolved. She stated that she learned of the building's condition in June 2026, addressed exterior maintenance, and obtained a remediation

quote. She reported that she could not currently afford remediation or provide a definite restoration timeline while ownership remained unresolved. She expressed a willingness to address the property if awarded ownership and to keep the City informed of any settlement.

As of September 10, 2026, the property is delinquent on property taxes for both 2025 and 2026. This delinquency is an additional consideration when evaluating potential City expenditures and the timing and uncertainty of cost recovery. The ownership dispute and the owner's stated intentions do not resolve the hazardous condition or establish a firm abatement schedule.

Options for Council Consideration

The City Attorney identified three potential approaches in the August 25, 2026 correspondence.

Option 1 Allow Additional Time and Monitor the Property

The City could defer immediate formal enforcement and allow additional time for the ownership and divorce proceedings to progress. The structure should remain unoccupied and adequately secured to prevent unauthorized access and further deterioration. The City could require the owner to secure the property to the City's satisfaction and continue monitoring its condition.

This approach allows more time for the private ownership issues to be resolved before the City initiates proceedings or incurs corrective costs. However, it leaves the hazardous condition unresolved for an uncertain period without a formal path toward abatement. Staff does not recommend this option.

Option 2 Initiate Hazardous Building Proceedings

The City could initiate formal hazardous building proceedings under Minnesota Statutes §§ 463.15–463.26 seeking repair, removal, or demolition of the structure. The City Attorney identified this as the most direct enforcement mechanism if the owners cannot or will not commit to a realistic restoration schedule. If consented to, which would be in the form of an agreement, by all owners of record, occupying tenants, and all lien holders of the record consent, the City may, pursuant to Minn. Stat. § 463.151, remove or raze any hazardous building. This agreement may occur prior to initiating a proceeding or as part of a settlement after the it is initiated.

The City may initially incur legal and corrective-action costs and then seek to assess associated costs against the property as authorized by law. The existing delinquent taxes warrant consideration because the City may incur additional costs before recovering them. Assessment of costs should not be treated as assurance of prompt repayment.

This option would establish a formal process, under the hazardous building statutes, toward resolution and is appropriate if Council determines that sufficient time has already been provided (Option 1) or that a restoration agreement (Option 3) is unlikely to produce timely abatement.

Option 3 Pursue a Restoration Agreement

Staff and the City Attorney could attempt to negotiate a restoration agreement with the property owner or owners establishing specific corrective requirements, milestones, and a firm deadline for abatement. The City Attorney advised that title work would be needed and that mortgage holders, lienholders, and occupants whose interests may be affected would need to consent.

The agreement could provide that, if required work is not completed by the specified deadline, the City may enter the property to remove or raze the structure or otherwise correct the hazardous condition and assess associated costs against the property, subject to applicable legal requirements and the agreement's terms. This is similar to the agreement discussed in Option 2, but provides time for the property owner to correct the hazardous conditions.

The City Attorney indicated that exploring an agreement may be an appropriate initial approach if the structure can be adequately secured and does not present an immediate threat to public health or safety. This option offers a final opportunity for voluntary compliance while establishing a defined schedule and consequences for noncompliance.

If an acceptable agreement cannot be reached within a reasonable period established by the City, the owners cannot commit to a realistic schedule, or the agreement's requirements are not met, the City should proceed with Option 2 in coordination with the City Attorney.

Administrator Recommendation

The City Administrator recommends that Council direct staff to proceed with either Option 2, Initiate Hazardous Building Proceedings, or Option 3, Pursue a Restoration Agreement. Staff does not recommend Option 1 because continued monitoring alone would allow the matter to remain unresolved without an enforceable path toward abatement.

The Building Official has determined that the structure is a human health hazard, is unsafe for occupancy, and is a hazardous building. The July 22 notice required a written plan and timeline within 30 days of receipt. The owner's response does not provide a definite timeline for correcting the condition. While staff recognizes the difficult ownership circumstances and the owner's stated desire to resolve the matter, those circumstances do not eliminate the hazardous condition. The delinquency of 2025 and 2026 property taxes adds concern regarding potential City financial exposure.

If Council wishes to provide one final opportunity for voluntary compliance, the Administrator recommends Option 3, provided that the structure can be adequately secured and does not present an immediate threat to public health or safety. Council should establish a reasonable, limited period for reaching an acceptable agreement. The agreement should contain specific corrective requirements, firm milestones and a completion deadline, necessary consents, and clear consequences for noncompliance.

If an acceptable restoration agreement cannot be reached within the City-established period, the owners are unwilling or unable to commit to a definitive remediation schedule, or the agreement is not complied with, the Administrator recommends proceeding with Option 2 and initiating formal hazardous building proceedings. If Council determines that sufficient time has already been provided, it may direct staff to proceed with Option 2 immediately.

Council Direction Requested

Staff requests that Council select one of the following recommended courses of action:

Option 2: Direct staff and the City Attorney to initiate formal hazardous building proceedings under Minnesota Statutes §§ 463.15–463.26.

OR

Option 3: Direct staff and the City Attorney to pursue a restoration agreement as a final voluntary opportunity, with firm abatement requirements and deadlines, followed by Option 2 if an acceptable agreement cannot be reached or its requirements are not satisfied.

If Council selects Option 3, staff also requests direction on the period allowed to reach an agreement. Following Council direction, staff will coordinate with the City Attorney and Building Official to implement the selected course of action and bring forward any required approvals.

Supporting Records

Notice of Hazardous Building and Order Prohibiting Occupancy, July 22, 2026, including the Building Official's July 9, 2026 letter; and "Re: Brekhus–1660 Spring Ave" correspondence dated August 24–27, 2026.



Executive Summary
City Council Workshop

AGENDA ITEM:	Emergency Communications Plan
PREPARED BY:	Jacob Schillander, City Administrator
RECOMMENDED ACTION:	Discussion

Summary:

The City Council will review the proposed Emergency Communications Plan, which establishes clear points of contact for both Non-Emergency and Emergency Operations Center alerts.

Non-Emergency Operations Center Alerts are communications about situations that require awareness, coordination, or a prompt response from City officials but do not require activation of the Emergency Operations Center. These may include significant service disruptions, infrastructure concerns, severe-weather preparations, public-information needs, or other developing situations that could affect City operations or the community but do not present an immediate threat to life or public safety.

- **Maple Plain City Administration plan for non-emergency alerts:** the City Administrator, Jacob Schillander, will serve as the primary point of contact, followed by Assistant City Administrator Kevin Larson and finally Mayor Julie Maas-Kusske.

Emergency Operations Center Alerts are urgent communications issued during a significant emergency or developing incident that requires activation, or the potential activation, of the Emergency Operations Center. These alerts notify designated officials of immediate threats to life, public safety, critical infrastructure, or essential City services and initiate coordinated response, resource deployment, public communication, and incident management activities.

- **Maple Plain City Administration plan for Emergency Operations Center alerts:** West Hennepin Public Safety Director Chief Matt DuRose will serve as the designated point of contact.

The plan is intended to clarify communication responsibilities, support timely coordination, and ensure alerts are directed to the appropriate City or public safety official.



Quarterly Administrator Project & Strategic Initiatives Update

September 2026 | Progress since the first-quarter update

AGENDA ITEM: Quarterly Administrator Update - April–September 2026
PREPARED BY: Jacob Schillander, City Administrator
RECOMMENDED ACTION: Receive update; provide direction where identified

Executive Dashboard

Since the first-quarter update, the City has advanced development, infrastructure, facility planning and administrative improvements. Industrial Street paving and Downtown water and sewer work are complete. Staff is preparing upcoming Council decisions on Equinox, professional services and other separately scheduled items, while assembling facility and water-system costs for future direction.

Reporting basis: Progress since the first-quarter report, using April–September weekly updates and the Administrator's current updates for this September report. Scheduled actions remain pending. Items designated for separate agenda discussion are identified where appropriate.

Initiative	Status	Next milestone / Council role
Maple & Main	In progress	Footings planned; garage precast expected March 2027. Informational.
Equinox / TIF 2-2	Action scheduled	September 28 hearing; October 8 special meeting for district and agreements.
Street projects	In progress	Industrial punch list before snowfall; Downtown work continues. Final wear course fall 2027.
Medina water	Pre-bid coordination	Spring 2027 work; Council approval of bids required.
Parks / pavilion	Planning underway	Wood chips this week; County Park Grants submitted after unsuccessful DNR applications. Pavilion timing depends on cost and financing.
Water facilities	Review underway	Engineering, forensics and security costs to return for Council direction.

Executive Dashboard Continued

Initiative	Status	Next milestone / Council role
Utility billing / I&I	Review underway	2025 full-year review; combined billing, irrigation-meter and ordinance presentation.
Five-year CIP	Corrections pending	Corrected Abdo draft and fee questions remain outstanding.
City sign	Ordered	Alternative site under MnDOT review; approval expected but pending.
Public Works	Improvement observed	Continue monitoring PeopleService performance.
Office cybersecurity	Systems secured	Evaluate ConnectWise and alternative remote-access solutions.
Collision Corner	Direction requested	Consider violation notice; further enforcement if noncompliance continues.
1660 Spring Avenue	Separate agenda item	Discussion at the same meeting as this update.
City Hall	Review underway	Updated layout, County terms, construction estimate and financing to return to Council.
Accounting / audit	Approval requested	September 28: three-year CLA Accounting Services agreement and CDS Audit Services.
Snow removal	Proposals open	September 24 deadline; recommendation at October business meeting.
Digital systems	Transition underway	Agenda training late September; website timeline unset; BS&A approval September 28.
Tower lease	County review	Cost concerns may affect feasibility; no final decision.
Fire Relief	Closeout underway	September 23 payout approval; \$6,000 paid; State reimbursement paperwork next.
Council matters	Follow-up / approval	Pearson orientation follow-up; 2027 compensation approval September 28.

Other ongoing items: City Design Guidelines review has not started. The broader in-house versus contracted-services comparison is ongoing, with more detailed review anticipated during preparation of the 2028 budget.

Development & Economic Development

Maple & Main

Current status: The groundbreaking was held September 9. Footing excavation is planned. Precast for the basement garage is expected in March 2027. The site will be secured with chain-link fencing around the property perimeter.

Next steps: Proceed with footing work and secure the site while awaiting precast delivery.

Council action / direction needed: Informational update; no Council action or direction needed.

Equinox Townhomes and TIF District 2-2

Current status: Development and redevelopment TIF review advanced, including the applicant's request to discuss extending the TIF term from 20 to 26 years. Council will hold the public hearing September 28. A special meeting is scheduled October 8 to consider approval of the establishment of TIF District 2-2 and agreements with the developer.

Next steps: Complete the hearing and present the district-establishment and developer-agreement materials for the October 8 special meeting.

Council action / direction needed: Hold the September 28 public hearing and consider approval of TIF District 2-2 and developer agreements October 8.

Northshore Gymnastics

Current status: The City is allowing the project to proceed. Full payment of fees is expected by the end of September. No further project update is identified at this time.

Next steps: Track receipt of the full fee payment by the end of September.

Council action / direction needed: Informational update; no additional Council action identified.

City Design Guidelines

Current status: Review of the City Design Guidelines has not begun. A review schedule has not been established.

Next steps: Establish a review scope and schedule when the work is advanced.

Council action / direction needed: No action requested at this time.

Infrastructure & Capital Projects

2026 Downtown and Industrial Street work

Current status: Industrial Street has been paved. A few punch-list items remain and are expected to be completed before snowfall. Downtown water and sewer work is complete; street construction, paving, curb and gutter remain. Remaining stormwater work is behind the Public Works shop.

Next steps: Complete the Industrial Street punch list and remaining Downtown work. Sidewalks along Maple & Main will be completed in 2027 to avoid construction damage. The final wear course is planned for fall 2027, rather than spring, to avoid impacts from heavy equipment associated with the Maple & Main development.

Council action / direction needed: Informational update; no Council action or direction needed.

Medina water project

Current status: Staff is working with Xcel on power locations for the meter boxes and with Medina on temporary water connections. Construction is planned for spring 2027.

Next steps: Complete coordination, solicit bids and present the bids to Council.

Council action / direction needed: Council will need to approve the bids.

2026 parks CIP and 2027 park improvements

Current status: Wood-chip ordering was deferred while awaiting DNR grants, which the City did not receive. Installation is now scheduled for this week. The City has since submitted applications for Hennepin County Park Grants. Staff will seek a quote from DJR Architects for schematic design of the Veterans' Memorial Park pavilion.

Next steps: Complete wood-chip installation, track grant applications and obtain the schematic-design quote. Develop cost and financing information before establishing a pavilion construction schedule. Early 2027 construction is not a commitment.

Council action / direction needed: Future pavilion decisions depend on estimated costs and available financing; no construction schedule is ready for approval.

Sewer billing, irrigation meters and water-meter technology

Current status: Staff created business service/rate categories, obtained a cellular meter-radio quote, and developed the annual Senior Water Rate Program application and renewal notices. Utility-billing work continued, although a corrupt Banyon file caused lost work in August. Staff is reviewing water and sewer billing for the full 2025 calendar year. Edits to the inflow and infiltration (I&I) inspection ordinance have been prepared. Optional irrigation meters will be addressed with these related matters.

Next steps: Complete the annual billing review and bring the billing, irrigation-meter and I&I ordinance matters to Council together.

Council action / direction needed: Review the combined package when ready; staff is holding the presentation until the interconnected matters can be considered together.

Five-year Capital Improvement Plan

Current status: Staff has been working with Abdo to obtain a correct five-year CIP draft. Abdo proposed additional charges for updates; staff has disputed those charges.

because prior drafts still required corrections. Staff believes Abdo is working on revisions, but delivery timing is unconfirmed.

Next steps: Review the corrected draft.

Council action / direction needed: No decision-ready plan is available at this time.

City sign installation

Current status: The electronic sign was repaired in June. The original property owner was not comfortable granting an easement. Kevin worked with MnDOT to identify an alternative location that staff considers a better placement. The new location is undergoing MnDOT review; approval is expected but has not been received. The sign has been ordered.

Next steps: Complete the location review and coordinate installation after approval.

Council action / direction needed: No Council action identified at this time; MnDOT approval remains pending.

Public Works service performance

Current status: The Administrator has observed improved Public Works service performance since the meeting with PeopleService's president.

Next steps: Continue monitoring service performance.

Council action / direction needed: Informational update; no Council action identified.

Water Plant & Cybersecurity

Water-plant incident response and SCADA security

Current status: Following coordination with agencies, insurers and vendors, the system was brought back online, network access was restricted, and alarm notifications were expanded. Individual credentials and multifactor authentication were required, and full compliance has been confirmed. Staff has received a review with recommendations from Bolton & Menk's water-plant engineer and is evaluating it. The written cyber-forensics report is still pending; the Administrator will summarize it for Council. Staff is investigating fiber installation costs at City facilities as part of security and connectivity improvements.

Next steps: Complete the engineering review; obtain and summarize the forensic report; obtain quotes for replacing unsupported programmable logic controllers (PLCs); and obtain a Verkada quote for security upgrades at the water facilities. Assemble costs and recommendations for Council.

Council action / direction needed: Provide direction once the recommendations and costs have been assembled.

Office cybersecurity and remote-access recovery

Current status: Staff reports that all office computers and the server have been secured. Staff is evaluating whether ConnectWise remains the best remote-access option or whether a different solution should be used.

Next steps: Complete the remote-access evaluation and identify any recommended change. Restoration of remote access is not confirmed in this update.

Council action / direction needed: No immediate Council action identified; any recommended change can be presented when developed.

Code Enforcement & Property Issues

1660 Spring Avenue hazardous-building matter

Current status: Staff and the building inspector investigated the property condition, coordinated with legal counsel and Metro West, and issued the abatement notice. This property will be discussed under a separate agenda item at the same meeting as this quarterly update.

Next steps: Address the current conditions, options and recommended response through that agenda item.

Council action / direction needed: Discussion and any direction will occur under the separate agenda item.

Collision Corner

Current status: Council revoked the IUP in Q2, and notice of the IUP revocation was sent in Q3. Vehicles continue to be listed for sale outside. Staff has not confirmed whether auto-body painting is occurring.

Next steps: If directed by Council, provide notice of the violation and require compliance. If noncompliance continues, pursue the District Court enforcement step outlined by the Administrator in coordination with the City Attorney.

Council action / direction needed: Determine whether to direct staff to issue a violation notice requiring compliance. Further enforcement would return for the necessary Council action and coordination with counsel.

City Hall & Facilities

Future City Hall and potential library co-location

Current status: Staff has discussed City Hall options and potential library co-location. Staff met with DJR Architects and made revisions to the layout. Staff will review the updated layout and work with the County on deal points and costs.

Next steps: Obtain an estimated construction cost and evaluate financing options alongside the updated layout and County discussions. Bring the assembled information to Council.

Council action / direction needed: Provide direction once the layout, deal points, estimated costs and financing options are available.

Museum relocation and existing facilities

Current status: Museum cleanout and demolition were completed in Q3, and the storage container was relocated. No further museum updates are available at this time.

Next steps: No new next steps are reported. Replacement-facility and other previously identified facility work remain unconfirmed.

Council action / direction needed: No action requested in this update.

Finance, Budget & Administrative Services

Accounting and audit services

Current status: Staff obtained and compared accounting-services proposals and received a CDS audit quote. An August update described CLA's quote as \$61,000 lower. Staff will recommend a three-year agreement with CLA for Accounting Services and selection of CDS for Audit Services. Council approval will be requested at the September 28 business meeting.

Next steps: Present the agreements and recommendations for Council consideration and coordinate the transition following approval.

Council action / direction needed: Consider approval of the CLA Accounting Services agreement and CDS Audit Services September 28.

Snow removal and service-delivery comparison

Current status: The City is soliciting snow-removal proposals for the coming winter. The submission window closes September 24. The broader comparison of in-house and contracted services remains ongoing, with a more detailed review anticipated during preparation of the 2028 budget.

Next steps: Review snow-removal proposals and bring a recommendation to the October business meeting. Continue the broader service-delivery comparison as budget planning advances.

Council action / direction needed: Consider the snow-removal recommendation at the October business meeting. No broader service-model decision is requested now.

Administrative software, website and agenda management

Current status: Training for the new agenda-management software is scheduled for the end of September. Kevin is coordinating the website work; the Administrator completed the survey and Municipal One is working on it. No website timeline has been established. BS&A is a separate item on the same agenda as this update.

Next steps: Complete agenda-management training and continue website coordination. Present BS&A for Council approval at the September 28 business meeting.

Council action / direction needed: Consider BS&A approval under its separate September 28 agenda item.

Hennepin County tower lease

Current status: The latest response indicates that Hennepin County's Board counsel is still reviewing the tower lease. The County expressed concern that the increased cost may make proceeding untenable. No final decision has been communicated.

Next steps: Follow up on the County's review and determine whether agreement on terms remains feasible.

Council action / direction needed: No decision-ready amendment is identified at this time.

Fire, Police & Emergency Management

Fire Relief dissolution and PERA payout closeout

Current status: Following staff support for the pension legislation, the membership authorized beginning dissolution and benefit payouts. Payout approval is scheduled for the September 23 Fire Relief meeting. The City has paid the \$6,000 supplemental benefit to Fire Relief and will submit paperwork for State reimbursement.

Next steps: Complete the Fire Relief payout and closeout process and submit the reimbursement paperwork. Fire-related ordinance and JPA updates will follow Fire Relief closeout.

Council action / direction needed: No further Council action is needed for Fire Relief itself. Subsequent fire-related ordinance and JPA updates will be brought forward after closeout.

Governance & Council Development

Council orientation and operating knowledge

Current status: The Administrator met with Councilmember Pearson and provided reading material. The Administrator will meet again with Councilmember Pearson after he reviews the materials already provided. LMC's newly elected officials training has not yet been posted; information is expected closer to year-end.

Next steps: Hold the follow-up orientation and share LMC training information when available.

Council action / direction needed: No formal Council action requested.

Council compensation for 2027

Current status: Council compensation for 2027 will be on the September 28 agenda for approval.

Next steps: Present the proposed compensation action at the September 28 meeting.

Council action / direction needed: Consider approval of Council compensation for 2027 September 28.



Executive Summary

City Council Workshop

AGENDA ITEM: City Council Code of Conduct Training and Refresher
PREPARED BY: Jacob Schillander, City Administrator
RECOMMENDED ACTION: Discussion and direction only

Summary

Council requested a training and refresher discussion of the City Council Code of Conduct adopted November 24, 2025. The workshop will build a shared understanding of the adopted expectations through a brief policy review and 10 practical scenarios. It is an educational exercise, not a determination of a specific complaint or violation.

Workshop focus

Discussion will address Council and staff roles; resident and business interactions; boards and commissions; respectful conduct; speaking for the City; social media; Open Meeting Law; and conflicts of interest. The adopted Code remains the governing policy.

Requested Council direction

Participate in the scenarios and identify areas needing clarification, additional training, or future consideration of a policy amendment. No formal Council action or policy amendment is proposed for this workshop.

Training materials

All scenarios are hypothetical and are intended solely for training and discussion. They are not based on any particular person or incident and do not represent any particular Councilmember, resident, employee, business, or past situation.

Source: Maple Plain City Council Code of Conduct, adopted November 24, 2025, pp. 1–9. Scenario references identify pages in that policy.

Scenario 1 A Councilmember Directs Staff

A resident contacts a Councilmember because they are unhappy with how a City service is being provided. Wanting to help, the Councilmember contacts the employee responsible for the service and tells the employee how the issue should be handled.

Discussion questions

- 1. What authority does an individual Councilmember have?
- 2. How should the Councilmember respond to the resident?
- 3. How should the request get to staff?

Policy reference: Authority, p. 2; Working with Staff, pp. 5–6; Working with the Community, p. 7.

Notes

Scenario 2 Can You Fix This for Me

A resident disagrees with how a City ordinance is being enforced and contacts a Councilmember directly. The resident asks the Councilmember to intervene with staff and make an exception. The Councilmember believes the resident may have a legitimate concern.

Discussion questions

- 1. Can the Councilmember advocate for a different outcome?
- 2. Can the Councilmember ask questions about what occurred?
- 3. What should happen if the resident remains dissatisfied?

Policy reference: Working with Staff, pp. 5–6; Working with the Community, p. 7.

Notes

Scenario 3 Councilmember Request for Staff Research

A Councilmember is interested in a new program they have seen another city implement. The Councilmember emails a staff member and asks them to research the program, contact several cities, obtain cost estimates, and prepare a report.

Discussion questions

- 1. Is asking a staff member a question different from assigning a project?
- 2. When does an individual request become direction to staff?
- 3. How should significant requests for staff time be handled?

Policy reference: Working with Staff, pp. 5–6.

Notes

Scenario 4 Meeting With a Developer

A developer has a proposal that may eventually require Council approval. Before submitting the formal application, the developer asks one Councilmember to meet for coffee to discuss the project and asks whether the Councilmember would support it.

Discussion questions

- 1. Can the Councilmember meet with the developer?
- 2. What can the Councilmember appropriately discuss?
- 3. What should the Councilmember avoid saying?

Policy reference: Working with the Community and Meeting requests by residents and businesses, p. 7.

Notes

Scenario 5 Council Liaison Disagrees With a Commission

A Councilmember is appointed as liaison to a City commission. During a meeting, the commission appears ready to make a recommendation with which the Councilmember strongly disagrees. The Councilmember begins explaining why the commission should reconsider and what the Council is likely to do if the recommendation moves forward.

Discussion questions

- 1. What is the liaison’s role?
- 2. Is it appropriate to express a personal opinion?
- 3. When does participation become influence?

Policy reference: Working with Boards and Commissions, p. 6.

Notes

Scenario 6 A Difficult Council Meeting

Councilmembers strongly disagree about an agenda item. During debate, one member repeatedly interrupts another. Eventually, one Councilmember makes comments questioning another member’s motives and criticizing how that person approaches their role.

Discussion questions

- 1. Where is the line between vigorous disagreement and conduct inconsistent with the Code?
- 2. What responsibility do Councilmembers have when another member is speaking?
- 3. How should the Mayor or presiding officer respond?

Policy reference: Roles of Council, Staff, and Commissions, p. 4; respectful-behavior principles, p. 5; Compliance and Enforcement, pp. 1–2.

Notes

Scenario 7 Conversations Outside a Council Meeting

Two Councilmembers discuss an upcoming City issue. Later, one of them discusses the same issue with another Councilmember. Everyone involved believes this is acceptable because a quorum was never together at the same time.

Discussion questions

- 1. What concerns could this create?
- 2. What is a serial meeting?
- 3. What should Councilmembers do when conversations begin moving toward determining how the Council will handle upcoming business?

Policy reference: Open Meeting Law, pp. 2–3.

Notes

Scenario 8 Social Media

A Councilmember uses a personal Facebook page. The page identifies the individual as a Maple Plain City Councilmember, and the Councilmember regularly posts about City projects and responds to residents’ questions about City business. A resident posts a strongly critical comment about a Council decision, and the Councilmember wants to delete the comment and block the resident.

Discussion questions

- 1. When might a personal account begin raising issues associated with official activity?
- 2. How should City-related questions be handled on a personal page?
- 3. When may comments be removed, and what risks arise from blocking someone?

Policy reference: Social Media Use, pp. 8–9, especially III–VII.

Notes

Scenario 9 Speaking for the City

A Councilmember attends a meeting with another governmental organization. The City Council has previously taken an official position on the issue being discussed, but the individual Councilmember personally disagrees with that position.

Discussion questions

- 1. Can the Councilmember express their own opinion?
- 2. How should they distinguish their personal opinion from the City’s position?

Policy reference: Intergovernmental Relations, pp. 7–8; Working with Staff, p. 5.

Notes

Scenario 10 A Potential Conflict of Interest

A matter comes before the Council that could financially affect a business in which a Councilmember has an interest. The Councilmember believes they can remain objective and would like to participate because they know a great deal about the issue.

Discussion questions

- 1. Is being able to remain objective enough?
- 2. When should a potential conflict be disclosed?
- 3. Who should the Councilmember consult?

Policy reference: Conflict of Interest, p. 3.

Notes

Closing questions

Which expectations in the Code need clarification to apply consistently?

Which topics would benefit from additional training or City Attorney guidance?

Are there provisions Council would like staff to bring back for possible clarification or amendment?

Requested follow-up

Record the topic, requested clarification, and appropriate next step. Any policy change would return for future Council consideration.



City Council Code of Conduct

Introductory Pledge

The Maple Plain City Council is committed to practicing principles and conducting business in a fair, ethical, and accountable manner to inspire trust in local government. The Code of Conduct is established for all elected officials of the City of Maple Plain. Where applicable, the principles, behavioral guidelines, and legal obligations expressed in this Code of Conduct shall apply to appointed board, commission and staff members.

Councilmembers must conduct themselves by complying with the following principles, and agree to:

- Comply with the law, including
 - Staying within the City Council's authority
 - Following the open meeting, gift, and conflict of interest laws
- Respect City Council roles and responsibilities when working with staff, boards, and commissions
- Keep current their City Calendar of dates they are not available as to aid in the streamlining of scheduling meetings.
- Be consistent in policy and respect process
- Act and conduct public business in a manner that is consistent with the City's adopted values.
- Fulfill the Council's statutory and fiduciary responsibility to act in the best interest of the City's current adopted priorities, and all its residents, both financially and legally by:
 - Keeping the common good as the highest purpose to focus on achieving constructive solutions for the public benefit
 - Not disclosing private or confidential information of the City, or using that information to advance personal interests
 - Protecting the City's interests and avoiding liability by seeking the advice of legal counsel

Compliance and Enforcement

This Code of Conduct expresses the standards of ethical conduct expected of members of the Maple Plain City Council, staff, and commission members, where applicable. Members themselves have the primary responsibility to assure the public that ethical standards are understood and met and that the public can continue to have full confidence in the integrity of government.

Council Members are expected to uphold the highest standards of conduct and hold themselves and each other accountable. The City Administrator serves in an advisory capacity, and the City Attorney is consulted only when legal compliance issues arise.

Complaint Submission

- Complaints regarding suspected violations of the Code of Conduct should be submitted to the City Administrator.

Resolution and Enforcement Process

1. Legal Compliance Matters

- Complaints involving potential violations of law will be referred to the City Attorney for review and guidance.

2. Non-Legal Code of Conduct Concerns

- Complaints that do not rise to a legal violation but may conflict with the Code of Conduct will be reviewed by the City Administrator.
- The City Administrator will provide a professional opinion and summary of findings, which will be presented to the City Council at a workshop for discussion.
- The Council may determine whether further action is warranted based on the Administrator's findings and Council deliberation.

Determination of Violation

- Only the City Council, through workshop discussion and consensus, may determine whether a violation of the Code of Conduct has occurred, except in matters of legal compliance.

Council Actions Upon Violation

In the event of a violation of the Code of Conduct, the City Council may take action consistent with its adopted rules of procedure and applicable law, including but not limited to public censure or removal from appointed positions.

Additional Compliance Requirements

All elected and appointed officials of the City are also subject to and must comply with the City's:

- Sexual Harassment Policy
- Respectful Workplace Policy

Compliance with the Law

Members must comply with applicable federal laws, state laws, and city ordinances in the performance of their public duties.

Authority

Maple Plain is a statutory A City, powers are granted to the Council as a whole, and not to individual members.

Open Meeting Law

Public deliberations and processes must be conducted openly and transparently. The Minnesota Open Meeting Law (Minnesota Statutes Chapter 13D) requires that meetings of governmental bodies be open to the public to:



Prohibit actions being taken at a non-public meetings where it is impossible for the interested public to become fully informed about a public board's decisions or to detect improper influences assure the public's right to be informed and observe public meetings

The Minnesota Supreme Court has noted that meetings of less than a quorum of a public body held serially to avoid a public meeting or to fashion an agreement on an issue of public business may violate the Open Meeting Law. Serial meetings shall be avoided.

Gifts to the City: City Councilmembers at City Council meetings can recommend acceptance of gifts and donations to the City. All gifts and donations to the City must be accepted by Council resolution.

Logo

Members shall not use the City's name or logo for purpose of endorsing any political candidate or business.

Conflict of Interest

A conflict of interest occurs when any councilmember who has a "financial interest" in, or who may receive a financial benefit as a result of, any action, or if there is potential for the appearance of conflict of interest, takes part in the official decision on the action. Questions about a potential conflict of interest should be discussed with the City Administrator.

Contractual Conflict of Interest: Minnesota Statute Section 471.87 (with certain exceptions): A public officer who is authorized to take part in any manner in making any sale, lease, or contract in an official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.

Non-Contractual Conflict of Interest: Non-contractual matters may include such things as Council decisions on zoning, local improvements, and the issuance of licenses. Although not generally prohibited by state law, an interested councilmember or board or commission member most likely should abstain from participating in the Council discussion and from voting on these issues.

Members who have an actual or potential conflict of interest must:

- Disclose the conflict of interest to the group, and
- Abstain from the official discussion, debate, and vote

This is only a general summary of these laws and obligations that apply to elected and appointed officials. Specific situations or questions should be referred to the City Administrator or City Attorney.

Roles of Council, Staff, and Commissions

Councilmembers, staff, and board and commission members are all part of a team committed to serving the residents of Maple Plain both today and in the future. To be effective, members must come to meetings with an open mind, think strategically about City issues, and delegate details of



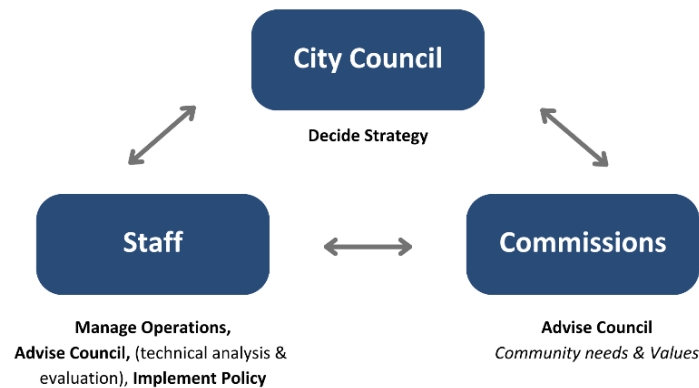
implementation to staff. Councilmembers must strive to maintain a culture of trust, respect, and candor as a Council and when working with staff and boards/commissions.

In order to facilitate smooth and efficient meetings, the City Council shall follow Robert's Rules of Order to govern the conduct of its meetings. Additionally, all members shall abide by the guidelines set forth in the Open Meeting Law, ensuring transparency, accountability, and public access to meetings and decisions.

(Open Meeting Law Refer to Appendix A)

(Robert's Rules of Order Refer to Appendix B)

Examples of decisions and actions for each role include the following:



City Council:

- Make policy-level decisions. Hire and Terminate Staff, Supervise the City Administrator.
- Approve:
 - Budget and work-related plan
 - Ordinances and policy decisions
 - Variances and rezoning requests
- Appoint representatives to advisory boards and commissions

City Administrator and Staff

- Provide professional and technical advice to the Council
- Manage operations and staff
- Propose budget and policies
- Carry out Council decisions
- Deliver services
- Equitably enforce codes and policies

Advisory Boards and Commissions

- Provide a community perspective
- Propose work plan items
- Advise the Council
- Hold hearings as directed by the Council
- Assist as directed in the work plan with engagement efforts

To act in accordance with the City's adopted values and in a manner that is productive for the body, the City Council adopts the following principles of respectful behavior that apply to all councilmembers and members of boards and commissions. These guidelines are provided to ensure each member's contributions are valued and through the collective contributions of all, the Council will operate most effectively. These guidelines are ideals and singular or occasional actions that are not consistent do not necessarily constitute a violation of this Code of Conduct, however, repeated and/or intentional violations of one or more of these principles may result in City Council action.

Members shall:

- Treat people with courtesy, politeness, and kindness
- Encourage others to express their opinions and ideas
- Listen to what others have to say
- Use the ideas of others to improve decisions and outcomes
- Recognize and respect differences
- Prepare for the issues at hand (read the packet, ask questions prior to the meeting when you are able)
- Focus on the business of the body
- Consider only legally related information in decisions
- Act as a decision-maker, not an advocate

Members shall not:

- Speak over or cut off another individual's comments
- Insult, disparage, or put down people or their ideas
- Bully other members, staff, or citizens display a pattern of belittling, demeaning, judging, act in a violent manner or patronizing comments
- Violence or the threat of violence will not be tolerated
- Grandstand – offering their political beliefs or world views unrelated to the matter at hand during discussions
- Have distractions, such as cell phone use during meetings.

Working with Staff:

City Council shall:

- Hire, fire, and supervise the City Administrator.
- Set the strategic direction for the City
- Consider and approve budget and related work plan, and monitor performance relative to those items
- Consider and approve policy decisions
- Consider and approve development proposals
- Consider and approve variances and rezoning requests
- Appoint citizens to citizen advisory boards and commissions
- Approve and amend work plans

City Council shall not:

- Individually direct the activities of staff.
- Individually direct the activities of boards, commissions or other resident groups
- Individually approve policies, projects etc.
- Individually commit City resources or staff to specific causes
- Individually enforce policies, City Code, etc.
- Individually speak or prepare official correspondence on behalf of the City unless authorized by the City Administrator or City Council.



Councilmembers must use the following guidelines working with City staff:

- Respect staff as valued resources and members of our team
- Support the maintenance of a positive and constructive workplace environment for City employees where individual councilmembers, City staff, and the public are free to express their ideas and work to their full potential
- Provide direction to the City Administrator as a body and not direct the work of individual staff members
- Encourage staff to focus on the big picture in reports
- When possible, notify the City Administrator in advance of a Council meeting of questions or requests to pull items from the consent agenda so the appropriate staff can compile the information needed
- Agree that the information they ask of the City Administrator will be shared equally with all councilmembers
- Copy the City Administrator on all communications with staff, including questions

Working with Boards and Commissions

Maple Plain's boards and commissions are established by the City Council and serve as advisors to the Council. Specific board and commission roles are to:

- Investigate matters within the scope of the board or commission or as specifically directed by the Council
- Advise the Council by communicating the viewpoint or advice of the commission
- At the direction of the Council, hold hearings, receive evidence, conduct investigations, and, based on such hearings, evidence, and investigations, make decisions and recommendations to the Council

City Councilmembers shall use the following guidelines working with boards and commissions:

- View boards and commissions as vitally important resources to support team decision-making
- Communicate effectively with boards and commissions to ensure they have the tools to successfully conduct their work
- Give clear direction as a body and take adequate time to review the result of their deliberations
- Because of the value of the independent advice of boards, commissions, and task forces to the public decision-making process, members of the Council must refrain from using their position to influence the deliberations or outcomes of boards, commissions, and task force proceedings
- Councilmembers will attend board, commission, committee, working group, or task force meetings when appointed by the Council as a City Council Liaison. When councilmembers attend a meeting:
 - They are primarily there to listen, observe, and communicate relevant information between the Council and the board or commission.
 - They should strive for good communication by reporting to the full Council at the following regular City Council meeting.



Working with the Community

Residents. City staff are the first call for help for its residents. Councilmembers should refer residents who have concerns to the City Administrator. If a resident has contacted the City Administrator but is still not satisfied, the councilmember should discuss it with the City Administrator. If a resident receives conflicting information from different councilmembers or staff, that complicates the situation for the resident and could increase liability for the City.

Business or other interests:

The purpose of a City Council meeting is to review the information needed to make decisions and vote on matters presented. It is not feasible to conduct all business in a public meeting. Particularly around development projects, business interests might ask a councilmember or commission member to meet outside of a formal meeting to facilitate idea generation about proposals.

The City Council's overarching principles for working with the community, applicable to councilmembers and board and commission members, include:

- Never grant special consideration, treatment, or advantage.
- Respect the sensitivity of personal information.
- Honor established rules regarding public testimony and communicate the rules.
- Make ourselves available to all parties on an equal basis and not advocate for a certain point of view.
- Be cautious about how we participate in meetings or events and not prejudge the issue before the Council has had a chance to deliberate.

These principles help ensure fairness, transparency, and integrity in the council's interactions with the community.

Meeting requests by residents and businesses

1. **AFTER DECISION:** If a councilmember is invited to a meeting about an issue the Council has decided upon, that member may explain how the Council arrived at that decision
2. **DURING DISCUSSION:** If a councilmember is invited to a meeting about an issue that will be before the Council in the future, the councilmember must uphold the above principles for working with the community, and:
 - a. Must not make a decision about an issue to come before the City Council until the process allows.
 - b. Must be sensitive to the fact that the councilmember is not hearing everyone and give equal consideration to all feedback regardless of the way it was received.
3. **DURING SPECIFIED ENGAGEMENT PROCESS:** If a councilmember meets with a resident during a planned engagement process, they must notify the resident that they are there to listen and encourage them to participate through the established process to engage. The councilmember should ensure that staff receives any feedback provided by residents.

Intergovernmental Relations



Members must represent positions approved by the City Council to the best of their ability when working with:

- Legislative bodies
- Federal or state agencies
- Other local governments, such as school boards or counties

If an individual councilmember's opinion differs from the City position or a matter agreed upon by the full Council, members must explicitly state that their opinion does not represent that of the City Council or the City of Maple Plain, nor should they make any inference to the contrary.

Social Media Use

The term "social media" refers to forms of electronic communication through which users create online communities to share information, ideas, personal messages, and other content. Some examples include, but are not limited to, internet-based platforms, such as Facebook, Instagram, X, and YouTube.

Purpose

This policy establishes guidelines for elected officials' use of social media to ensure transparency, protect constitutional rights, and minimize legal risks associated with online communication.

I. Scope

This policy applies to all elected officials of the City of Maple Plain who use social media in any capacity related to their official role.

II. Definitions

Official Page: A social media account used to communicate city-related information or conduct city business.

Personal Page: A social media account used for private, non-governmental purposes.

Campaign Page: A social media account used exclusively for election-related activities.

III. Page Management Guidelines

A. Personal Pages

1. Clearly identify as personal and not used for city business.
2. Refer city-related inquiries to official channels.
3. Avoid discussing city business to prevent liability.

B. Campaign Pages

1. Include disclaimers that the page is for campaign purposes only.
2. Do not use city resources or staff for campaign content.
3. Refer constituents to official pages for city business.

C. Official Pages



1. Use only for city-related communication.
2. Clearly state the purpose of the page.
3. Avoid deleting or blocking comments unless legally justified.
4. Refer operational matters to city staff.

IV. First Amendment Compliance

Elected officials must respect free speech rights on official pages. The following content may be removed:

1. Obscenity or pornography
2. True threats or incitement to violence
3. Defamation (false statements of fact)
4. Personal information posted without consent
5. Commercial spam
6. Statutorily confidential information
7. Viewpoint discrimination is strictly prohibited. Comments cannot be removed or users blocked based on disagreement with city policies or officials.

V. Blocking and Comment Moderation

Blocking users should be a last resort and narrowly tailored.

Document all moderation actions and efforts to mitigate issues.

Periodically review blocked users for potential reinstatement.

Avoid blanket statements like “inappropriate comments will be removed,” which may be unconstitutional.

VI. Determining State Action

Officials are considered to be acting in an official capacity when:

1. They have actual authority to speak on behalf of the city (via ordinance, policy, or custom).
2. They purport to use that authority in their posts (e.g., making announcements not available elsewhere).

Posts that merely share public information without invoking authority are more likely personal.

VII. Best Practices

1. Keep personal, campaign, and official pages separate.
2. Know your authority and act within it.
3. Use social media to inform and engage, not to criticize staff or other officials.
4. Maintain civility and professionalism in all interactions.

VIII. Training and Enforcement

Elected officials will receive training on this policy upon assuming office and periodically thereafter.