



# CITY COUNCIL MEETING AGENDA

## City of New Prague

Monday, November 17, 2025 at 6:00 PM

City Hall Council Chambers - 118 Central Ave N

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#### 1. CALL TO ORDER

- a. Pledge of Allegiance

#### 2. APPROVAL OF REGULAR AGENDA

#### 3. CONSENT AGENDA

The following agenda items are considered to be non-controversial and routine in nature. They will be handled with one motion of the City Council. Council members may request that specific items be removed from the Consent Agenda and be acted upon separately.

- a. Meeting Minutes
  - i. November 3, 2025, Joint City Council / Planning Commission Meeting Minutes
  - ii. November 3, 2025, City Council Meeting Minutes
  - iii. November 3, 2025, City Council Meeting Minutes - Closed
- b. Claims for Payment: **\$406,343.66**
- c. Financial Summary Report
- d. 2026-2029 Election Fee Agreement
- e. 2026 Boards & Commissions Meeting Calendar
- f. Personnel Policy Handbook Update

#### 4. PUBLIC INVITED TO BE HEARD ON MATTERS NOT ON THE AGENDA

*Speakers limited to 5 minutes*

#### 5. SEMIQUINCENTENNIAL ANNIVERSARY OF THE AMERICAN REVOLUTION PRESENTATION

- a. Executive Order 23-11 by Governor Tim Walz

#### 6. PUBLIC HEARING(S) – 6:00 PM

- a. None

#### 7. CITY ENGINEER PROJECTS UPDATE

- a. November 17, 2025

#### 8. 2026 STREET AND UTILITY IMPROVEMENT PROJECT

- a. Resolution #25-11-17-01 - Ordering Preparation of Report on Improvement

**9. ORDINANCE(S) FOR INTRODUCTION**

- a. None

**10. ORDINANCE(S) FOR ADOPTION**

- a. None

**11. RESOLUTIONS**

- a. [#25-11-17-02](#) - Deferring Special Assessment for City of New Prague 2025 Street and Utility Improvement Project for Kathleen Vogel (112 Lincoln Avenue North) Against Certain Property Based Upon Age
- b. [#25-11-17-03](#) - Deferring Special Assessment for City of New Prague 2025 Street and Utility Improvement Project for Jo Ann Dawson (320 Lincoln Avenue North) Against Certain Property Based Upon Age
- c. [#25-11-17-04](#) - Deferring Special Assessment for City of New Prague 2025 Street and Utility Improvement Project for Mark Fahrenkamp (202 Pershing Avenue North) Against Certain Property Based Upon Age
- d. [#25-11-17-05](#) - Deferring Special Assessment for City of New Prague 2025 Street and Utility Improvement Project for Karen Hoylo (106 Lincoln Avenue North) Against Certain Property Based Upon Age
- e. [#25-11-17-06](#) - Deferring Special Assessment for City of New Prague 2025 Street and Utility Improvement Project for Ed & Laura Prokes (107 Pershing Avenue North - Lot 001) Against Certain Property Based Upon Age
- f. [#25-11-17-07](#) - Deferring Special Assessment for City of New Prague 2025 Street and Utility Improvement Project for Ed & Laura Prokes (107 Pershing Avenue North - Lot 002) Against Certain Property Based Upon Age

**12. GENERAL BUSINESS**

- a. Conduit Debt Fee Policy
- b. Enterprise Fund Budget Presentations

**13. MISCELLANEOUS**

- a. Discussion of Items not on the Agenda

**14. ADJOURNMENT**

**UPCOMING MEETINGS AND NOTICES:**

November 18	6:00 p.m. Park Board
November 19	7:30 a.m. EDA Board
November 19	6:30 p.m. Planning Commission
November 24	3:30 p.m. Utility Commission
November 25	6:30 p.m. Golf Board
<b>November 27</b>	<b>Holiday – City Offices Closed</b>
<b>November 28</b>	<b>Holiday – City Offices Closed</b>
December 1	6:00 p.m. City Council



# CITY COUNCIL / PLANNING COMMISSION JOINT MEETING MINUTES

## City of New Prague

Monday, November 03, 2025 at 5:00 PM

City Hall Council Chambers - 118 Central Ave N

### 1. CALL TO ORDER

The meeting was called to order at 5:02 p.m.

**COUNCIL PRESENT:**

- Mayor Charles Nickolay
- Councilmember Shawn Ryan
- Councilmember Maggie Bass
- Councilmember Bruce Wolf
- Councilmember Rik Seiler (arrived at 5:20 p.m.)

**PLANNING COMMISSION PRESENT:**

Commissioner Ann Gengel

Staff Present: Planning/Community Development Director Ken Ondich, Planner Evan Gariepy and City Administrator Joshua Tetzlaff

### 2. UNIFIED DEVELOPMENT CODE - CODE UPDATE DISCUSSION

Jeff Matzke from Bolton & Menk presented a summary of the UDC update and process. Specific topics discussed among the Council included accessory dwelling units, tree inventory, west downtown overlay district, parking vehicles on grass and requesting a clear summary of changes from the existing codes to the new ones.

- a. UDC Discussion Report
- b. UDC PowerPoint
- c. Updated UDC Draft

### 3. ADJOURNMENT

The meeting was adjourned at 6:03 p.m.

ATTEST:

\_\_\_\_\_  
 Charles L. Nickolay  
 Mayor

\_\_\_\_\_  
 Joshua M. Tetzlaff  
 City Administrator

# CITY COUNCIL MEETING MINUTES

## City of New Prague

Monday, November 03, 2025 at 6:00 PM

City Hall Council Chambers - 118 Central Ave N



**1. CALL TO ORDER**

The meeting was called to order at 6:08 p.m.

PRESENT

Mayor Charles Nickolay

Councilmember Shawn Ryan

Councilmember Maggie Bass

Councilmember Rik Seiler

Councilmember Bruce Wolf

Staff Present: City Administrator Joshua Tetzlaff and Planning/Community Development Director Ken Ondich

- a. Pledge of Allegiance

**2. APPROVAL OF REGULAR AGENDA**

Motion to approve the regular agenda.

Motion made by Councilmember Bass, Seconded by Councilmember Wolf.

Voting Yea: Mayor Nickolay, Councilmember Ryan, Councilmember Bass, Councilmember Seiler, Councilmember Wolf

Motion carried (5-0)

**3. CONSENT AGENDA**

Motion to approve the consent agenda.

Motion made by Mayor Nickolay, Seconded by Councilmember Bass.

Voting Yea: Mayor Nickolay, Councilmember Ryan, Councilmember Bass, Councilmember Seiler, Councilmember Wolf

Motion carried (5-0)

- a. Meeting Minutes
  - i. October 20, 2025, City Council Meeting Minutes
  - ii. October 20, 2025, Special City Council Meeting Minutes
- b. Claims for Payment: **\$1,555,814.91**
- c. Surplus City Property
- d. Approval of League of Minnesota Cities Liability Coverage Waiver Form
- e. Resolution #25-11-03-01 - Approving a Lawful Gambling Premises Permit Application LG214 and Lease LG215 for New Prague Chamber of Commerce at The Park Ballroom, 300 Lexington Ave. South

**4. PUBLIC INVITED TO BE HEARD ON MATTERS NOT ON THE AGENDA**

*Speakers limited to 5 minutes*

No speakers were present.

**5. PUBLIC HEARING(S) – 6:00 PM**

- a. None



**6. CITY ENGINEER PROJECTS UPDATE**

a. November 3, 2025

**7. ORDINANCE(S) FOR INTRODUCTION**

a. None

**8. ORDINANCE(S) FOR ADOPTION**

a. #357 - Dogs on Patio

Planning/Community Development Director Ken Ondich presented the ordinance up for adoption.  
Motion to approve the second reading and adoption of Ordinance #357 - Dogs on Patio  
Motion made by Councilmember Bass, Seconded by Mayor Nickolay.  
Voting Yea: Mayor Nickolay, Councilmember Ryan, Councilmember Bass, Councilmember Seiler,  
Councilmember Wolf  
Motion carried (5-0)

**9. RESOLUTIONS**

a. #25-11-03-02 - Adopting an Amended Official 2025 Fee Schedule

Motion to approve Resolution #25-11-03-02 - Adopting an Amended Official 2025 Fee Schedule  
Motion made by Councilmember Bass, Seconded by Councilmember Seiler.  
Voting Yea: Mayor Nickolay, Councilmember Ryan, Councilmember Bass, Councilmember Seiler,  
Councilmember Wolf  
Motion carried (5-0)

**10. GENERAL BUSINESS**

a. None

**11. MISCELLANEOUS**

a. Meeting Minutes

- i. August 27, 2025, Planning Commission Meeting Minutes
- ii. September 23, 2025, Golf Board Meeting Minutes
- iii. September 29, 2025, Utilities Commission Meeting Minutes
- iv. October 7, 2025, Special Golf Board Meeting Minutes

b. Discussion of Items not on the Agenda

Councilmember Wolf asked questions of Solicitors vs Peddlers licenses. Ondich helped provide answers.

**12. ADJOURNMENT**

Motion to adjourn the meeting at 6:27 p.m.  
Motion made by Councilmember Seiler, Seconded by Mayor Nickolay.  
Voting Yea: Mayor Nickolay, Councilmember Ryan, Councilmember Bass, Councilmember Seiler,  
Councilmember Wolf  
Motion carried (5-0)

ATTEST:

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator



# SPECIAL CITY COUNCIL MEETING - CLOSED MINUTES

## City of New Prague

Monday, November 03, 2025 at 6:05 PM

City Hall Council Chambers - 118 Central Ave N

Mayor Nickolay called the Closed meeting to order at approximately 6:30 p.m.

**PRESENT**

- Mayor Charles Nickolay
- Councilmember Maggie Bass
- Councilmember Bruce Wolf
- Councilmember Shawn Ryan
- Councilmember Rik Seiler

Staff Present: City Administrator Joshua Tetzlaff and Planning/Community Development Director Ken Ondich

1. **CLOSED SESSION:** Went into closed session at 6:30 p.m. to conduct a closed City Council meeting to determine the asking price and to consider strategies and to develop or consider offers or counteroffers for the purchase of the following property and to review confidential appraisal information for such properties:

PID No.(s): 24.003.02090, 24.934.1770, 24.003.0300, and 24.003.0310

2. **ADJOURNMENT**

Motion made by Mayor Nickolay, Seconded by Councilmember Ryan, to adjourn the meeting at 6:58 p.m.  
 Voting Yea: Mayor Nickolay, Councilmember Ryan, Councilmember Bass, Councilmember Seiler, and Councilmember Wolf  
 Motion carried (5-0)

ATTEST:

\_\_\_\_\_  
 Charles L. Nickolay  
 Mayor

\_\_\_\_\_  
 Joshua M. Tetzlaff  
 City Administrator

CITY OF NEW PRAGUE  
 ACCOUNTS PAYABLE  
 11/14/25

Section 3, Item b.

VENDOR	DESCRIPTION	AMOUNT	TOTAL
<b>FUND 101 - GENERAL FUND</b>			
<b><u>RURAL FIRE - TO BE REIMBURSED</u></b>			
ALEX AIR APPARATUS INC.	COMPRESSOR SERVICE / AIR TEST	\$572.18	
AMERICAN TEST CENTER INC	LADDER & LADDER TRUCK TESTING	\$794.50	
BEVCOMM	TELEPHONE	\$89.66	
CENTERPOINT ENERGY	NATURAL GAS	\$31.46	
CUSTOM FIRE APPARATUS INC	VALVE	\$65.68	
LAKERS NEW PRAGUE SANITARY	TRASH - RURAL	\$30.00	
MES SERVICE COMPANY LLC	SUPPLIES	\$1,303.55	
ROSS NESBIT AGENCIES INC.	AGENCY FEE	\$16.60	
STAR GROUP LLC.	BATTERIES	\$64.57	
STAR GROUP LLC.	EXST FLD & FLT CHARGE	\$56.52	
VERIZON WIRELESS	TABLETS	\$86.79	
<b>TOTAL:</b>			<b>\$3,111.51</b>
<b><u>OTHER - TO BE REIMBURSED</u></b>			
KA WITT CONSTRUCTION INC	DEVELOPERS AGREEMENT ALTON AVE	\$112,629.51	
<b>TOTAL:</b>			<b>\$112,629.51</b>
<b><u>COUNCIL</u></b>			
SUEL PRINTING	COUNCIL MINUTES	\$1,419.00	
VERIZON WIRELESS	TELEPHONE	\$115.23	
<b>TOTAL:</b>			<b>\$1,534.23</b>
<b><u>ADMINISTRATION</u></b>			
ABDO	PERSONNEL HANDBOOK - PFMLA UPDATES	\$3,350.00	
BEVCOMM	TELEPHONE	\$71.89	
GREATAMERICA FINANCIAL SERVICES	POSTAGE MACHINE LEASE	\$33.27	
JOSHUA TETZLAFF	NP SCHOOLS MEETING	\$20.00	
SCHWAAB INC	NOTARY STAMP - ALYSSA	\$38.45	
SCOTT COUNTY TREASURER	SCALE MEETING	\$106.00	
VERIZON WIRELESS	TELEPHONE	\$49.93	
VETERAN SHREDDING	CONTRACTED SERVICES	\$8.50	
<b>TOTAL:</b>			<b>\$3,678.04</b>
<b><u>TECH NETWORK</u></b>			
COMPUTER TECHNOLOGY SOLUTIONS	COMPUTER SUPPORT	\$5,579.88	
COMPUTER TECHNOLOGY SOLUTIONS	OFFICE 365 / FIREWALL	\$1,868.85	
SCOTT COUNTY TREASURER	MAINTENANCE OF FIBER LATERAL	\$475.00	
<b>TOTAL:</b>			<b>\$7,923.73</b>
<b><u>ATTORNEY</u></b>			
KENNEDY & GRAVEN CHARTERED	GENERAL - CHARTER COMMISSION	\$1,080.00	
KENNEDY & GRAVEN CHARTERED	GENERAL - CITY CENTER	\$487.90	
KENNEDY & GRAVEN CHARTERED	GENERAL - CODE ENFORCEMENT 703 7TH ST NE	\$2,646.00	
KENNEDY & GRAVEN CHARTERED	GENERAL - WAYNE NAGEL VS. CITY	\$96.00	
KENNEDY & GRAVEN CHARTERED	GENERAL DEVELOPMENT MATTERS	\$1,188.00	
KENNEDY & GRAVEN CHARTERED	GENERAL EMPLOYMENT MATTERS	\$72.00	
KENNEDY & GRAVEN CHARTERED	GENERAL MATTERS	\$510.00	
KENNEDY & GRAVEN CHARTERED	GENERAL POLICE DEPARTMENT MATTERS	\$120.00	
<b>TOTAL:</b>			<b>\$6,199.90</b>
<b><u>PLANNING</u></b>			
BEVCOMM	TELEPHONE	\$43.36	
BOLTON & MENK INC.	UNIFIED DEVELOPMENT CODE	\$3,348.00	
GREATAMERICA FINANCIAL SERVICES	POSTAGE MACHINE LEASE	\$3.10	
METRO SALES INC	COPIER LEASE	\$115.83	
VERIZON WIRELESS	TELEPHONE	\$76.82	
<b>TOTAL:</b>			<b>\$3,587.11</b>

CITY OF NEW PRAGUE  
 ACCOUNTS PAYABLE  
 11/14/25

Section 3, Item b.

VENDOR	DESCRIPTION	AMOUNT	TOTAL
<b><u>GOVERNMENT BUILDING</u></b>			
CENTERPOINT ENERGY	NATURAL GAS	\$67.61	
COMPUTER TECHNOLOGY SOLUTIONS	CITY HALL DOOR - GRANT	\$14,996.00	
JANI-KING OF MINNESOTA INC	CLEANING SERVICES	\$1,286.63	
LAKERS NEW PRAGUE SANITARY	TRASH - CITY HALL	\$87.54	
MEI TOTAL ELEVATOR SOLUTIONS	ELEVATOR MAINTENANCE	\$73.10	
<b>TOTAL:</b>			<b><u>\$16,510.88</u></b>
<b><u>POLICE</u></b>			
ADVANCED GRAPHIX INC.	REFLECTIVE LICENSE PLATES	\$124.00	
AMAZON CAPITAL SERVICES	BAGS	\$18.43	
AMAZON CAPITAL SERVICES	BATTERIES	\$13.94	
AT&T MOBILITY	WIRELESS CELLS	\$569.39	
BEVCOMM	TELEPHONE	\$118.51	
GREATAMERICA FINANCIAL SERVICES	POSTAGE MACHINE LEASE	\$5.07	
LEAGUE OF MN CITIES INSURANCE	WORKERS COMP DEDUCT - TROUT	\$1,584.63	
NORTH MEMORIAL HEALTH CARE	EMR REFRESHER	\$450.00	
PETERSON COUNSELING AND CONSULTING	CONSULTING SERVICE/RETAINER FEE	\$465.00	
SCOTT COUNTY TREASURER	2025 BISS CONTRIBUTION	\$4,495.67	
TRANSUNION RISK AND ALTERNATIVE	TLO CHARGES	\$100.00	
VERIZON WIRELESS	SQUAD BROADBAND	\$280.07	
VETERAN SHREDDING	CONTRACTED SERVICES	\$42.50	
CONFITREK INC	2026 RENEWAL	\$1,200.00	
<b>TOTAL:</b>			<b><u>\$9,467.21</u></b>
<b><u>FIRE</u></b>			
ALEX AIR APPARATUS INC.	COMPRESSOR SERVICE / AIR TEST	\$572.18	
AMERICAN TEST CENTER INC	LADDER & LADDER TRUCK TESTING	\$794.50	
BEVCOMM	TELEPHONE	\$89.65	
CENTERPOINT ENERGY	NATURAL GAS	\$31.46	
CUSTOM FIRE APPARATUS INC	VALVE	\$65.67	
LAKERS NEW PRAGUE SANITARY	TRASH - FIRE	\$30.00	
MES SERVICE COMPANY LLC	SUPPLIES	\$1,303.55	
STAR GROUP LLC.	BATTERIES	\$64.57	
STAR GROUP LLC.	EXST FLD & FLT CHARGE	\$56.52	
VERIZON WIRELESS	TABLETS	\$86.78	
<b>TOTAL:</b>			<b><u>\$3,094.88</u></b>
<b><u>BUILDING INSPECTOR</u></b>			
BEVCOMM	TELEPHONE	\$43.36	
GREATAMERICA FINANCIAL SERVICES	POSTAGE MACHINE LEASE	\$1.69	
METRO SALES INC	COPIER LEASE	\$115.83	
VERIZON WIRELESS	TELEPHONE	\$76.82	
<b>TOTAL:</b>			<b><u>\$237.70</u></b>

CITY OF NEW PRAGUE  
 ACCOUNTS PAYABLE  
 11/14/25

Section 3, Item b.

VENDOR	DESCRIPTION	AMOUNT	TOTAL
<b><u>STREET</u></b>			
ACE HARDWARE & PAINT	SUPPLIES	\$11.96	
AMAZON CAPITAL SERVICES	BOOT GUARDS	\$86.97	
BEVCOMM	TELEPHONE	\$105.72	
BG CHEMICAL, LP	RELEASE AGENT	\$155.00	
CENTERPOINT ENERGY	NATURAL GAS	\$65.82	
CRYSTEEL TRUCK EQUIPMENT INC	SPEED SENSOR - 2010 FL	\$306.54	
EARL F. ANDERSEN	STREET SIGNS	\$10.00	
INTERSTATE CHIROPRACTIC LLC	RANDOM TESTING	\$50.00	
LAKERS NEW PRAGUE SANITARY	TRASH - STREETS	\$90.16	
METRO SALES INC	COPIER LEASE	\$115.82	
MN DEPARTMENT OF LABOR & INDUSTRY	PRESSURE VESSEL REGISTRATION	\$25.00	
O'REILLY AUTOMOTIVE INC	FUEL CAP	\$16.91	
RDO EQUIPMENT CO.	OIL CAP	\$52.97	
STAR GROUP LLC.	HOSE - 2013 FL	\$117.96	
STAR GROUP LLC.	OIL, FILTERS, COOLANT	\$687.76	
TIM'S SMALL ENGINE SERVICE	CHAINS AW PARTS	\$243.45	
TODDS AUTO PARTS INC	U CLAMP	\$30.99	
TRUCK CENTER COMPANIES	COOLANT RESEVOR	\$218.93	
VERIZON WIRELESS	TELEPHONE	\$79.39	
WASHA TRUCKING SERVICES INC	BUNKER BLOCKS	\$445.00	
WM. MUELLER & SONS INC.	SAND ASPHALT MIX	\$289.38	
ZIEGLER INC.	FENDER - 930 LOADER	\$641.38	
<b>TOTAL:</b>			<b><u><u>\$3,847.11</u></u></b>
<b><u>PARKS</u></b>			
ACE HARDWARE & PAINT	SUPPLIES	\$5.99	
ACE HARDWARE & PAINT	SUPPLIES	\$47.77	
AMAZON CAPITAL SERVICES	BOOT GUARDS	\$57.98	
BELLE PLAINE BLOCK & TILE INC.	4 TILE AND FITTINGS"	\$56.25	
BEVCOMM	TELEPHONE	\$35.43	
CENTERPOINT ENERGY	NATURAL GAS	\$35.96	
LAKERS NEW PRAGUE SANITARY	TRASH - BALLFIELD	\$34.55	
LAKERS NEW PRAGUE SANITARY	TRASH - PARKS	\$219.48	
MACH LUMBER INC	LUMBER	\$150.00	
O'REILLY AUTOMOTIVE INC	BREAK CLEANER	\$41.88	
O'REILLY AUTOMOTIVE INC	ELBOW, CLAMP	\$15.45	
RENT N SAVE PORTABLE SERVICES	PORABLE RESTROOMS	\$545.16	
TIM'S SMALL ENGINE SERVICE	PARTS - WEED WHIP	\$40.99	
TODDS AUTO PARTS INC	COUPLER	\$28.99	
VERIZON WIRELESS	IPADS	\$10.02	
VERIZON WIRELESS	TELEPHONE	\$84.50	
<b>TOTAL:</b>			<b><u><u>\$1,410.40</u></u></b>
<b><u>LIBRARY</u></b>			
ACE HARDWARE & PAINT	SUPPLIES	\$37.98	
CENTERPOINT ENERGY	NATURAL GAS	\$37.49	
JANI-KING OF MINNESOTA INC	CLEANING SERVICE	\$743.27	
<b>TOTAL:</b>			<b><u><u>\$818.74</u></u></b>
<b><u>UNALLOCATED</u></b>			
ROSS NESBIT AGENCIES INC.	AGENCY FEE	\$327.00	
<b>TOTAL:</b>			<b><u><u>\$327.00</u></u></b>
<b>GENERAL FUND TOTAL:</b>			<b><u><u>\$174,377.95</u></u></b>

CITY OF NEW PRAGUE  
 ACCOUNTS PAYABLE  
 11/14/25

Section 3, Item b.

VENDOR	DESCRIPTION	AMOUNT	TOTAL
<b>FUND 380 - DEBT SERVICE - HRA (PHILIPPS SQUARE)</b>			
US BANK OPERATIONS CENTER	PHILIPP SQUARE HRA	\$5,500.00	
<b>TOTAL:</b>			<u>\$5,500.00</u>
<b>FUND 424 - CAPITAL PROJECTS - CIP 2025</b>			
HOLTMEIER CONSTRUCTION INC	2025 CIP PAY AP#6	\$159,882.67	
SUEL PRINTING	CIP 2025	\$429.00	
<b>TOTAL:</b>			<u>\$160,311.67</u>
<b>FUND 425 - CAPITAL PROJECTS - POLICE STATION</b>			
KENNEDY & GRAVEN CHARTERED	NEW POLICE STATION	\$588.00	
WOLD ARCHITECTS AND ENGINEERS	POLICE ADDITION	\$4,715.20	
<b>TOTAL:</b>			<u>\$5,303.20</u>
<b>FUND 602 - ENTERPRISE - SANITARY SEWER</b>			
ACE HARDWARE & PAINT	SUPPLIES	\$228.79	
ACE HARDWARE & PAINT	SUPPLIES	\$237.81	
BEVCOMM	TELEPHONE	\$90.73	
BEVCOMM	TELEPHONE/COMMUNICATIONS	\$119.90	
CENTERPOINT ENERGY	NATURAL GAS	\$982.83	
CENTERPOINT ENERGY	NATURAL GAS	\$3,671.58	
COMPUTER TECHNOLOGY SOLUTIONS	COMPUTER SUPPORT	\$1,363.65	
COMPUTER TECHNOLOGY SOLUTIONS	OFFICE 365 / FIREWALL	\$299.25	
DEM-CON COMPANIES LLC	BIOSOLIDS DISPOSAL	\$160.78	
ELECTRIC PUMP	SLUDGE PUMP- REPAIRS	\$180.00	
FLEXIBLE PIPE & EQUIPMENT	SWIVEL SEAL & HOSE REEL	\$323.58	
GOPHER STATE ONE CALL	LINE LOCATES	\$19.24	
LAKERS NEW PRAGUE SANITARY	TRASH - WWTP	\$311.91	
LEAGUE OF MN CITIES INSURANCE	WORKERS COMP CLAIM-ALLEN HENNEN	\$194.88	
MASTER MECHANICAL INC.	BOILER LABOR	\$690.00	
MN POLLUTION CONTROL AGENCY	SOUKUP - TYPE 40 CERTIFICATE	\$15.00	
NEON LINK	ONLINE PAYMENT FEES	\$209.17	
ROSS NESBIT AGENCIES INC.	AGENCY FEE	\$210.60	
SALTCO	MONTHLY SALT FEE	\$1,907.76	
STAR GROUP LLC.	LIFT STATION BATTERIES	\$283.18	
STAR GROUP LLC.	V-BELT	\$22.97	
US BANK EQUIPMENT FINANCE	COPIER LEASE - WWTP	\$82.50	
UTILITY CONSULTANTS INC.	SAMPLES	\$2,304.36	
VERIZON WIRELESS	IPADS	\$7.52	
VERIZON WIRELESS	TELEPHONE	\$207.41	
VETERAN SHREDDING	CONTRACTED SERVICES	\$8.50	
EGAN	SCADA UPGRADE	\$23,226.00	
<b>TOTAL:</b>			<u>\$37,359.90</u>
<b>FUND 606 - ENTERPRISE - STORM UTILITY</b>			
BELLE PLAINE BLOCK & TILE INC.	4 TILE AND FITTINGS"	\$168.75	
FLEXIBLE PIPE & EQUIPMENT	SWIVEL SEAL & HOSE REEL	\$138.67	
GOPHER STATE ONE CALL	LINE LOCATES	\$19.23	
NEON LINK	ONLINE PAYMENT FEES	\$25.27	
ROSS NESBIT AGENCIES INC.	AGENCY FEE	\$3.60	
STAR GROUP LLC.	HOSE CLAMP	\$0.70	
VERIZON WIRELESS	IPADS	\$7.52	
VERIZON WIRELESS	TELEPHONE	\$5.76	
<b>TOTAL:</b>			<u>\$369.50</u>
<b>FUND 651 - ENTERPRISE - AMBULANCE</b>			
CENTERPOINT ENERGY	NATURAL GAS	\$31.46	
LAKERS NEW PRAGUE SANITARY	TRASH - AMBULANCE	\$30.00	
ROSS NESBIT AGENCIES INC.	AGENCY FEE	\$10.20	
<b>TOTAL:</b>			<u>\$71.66</u>

**TOTAL ACCOUNTS PAYABLE FOR COUNCIL APPROVAL:**

**\$383,293.8** 10  
 PAG

Vendor Name	Net Invoice Amount
<b>BEVCOMM</b>	
TELEPHONE / CABLE / INTERNET	\$390.83
TELEPHONE	\$48.11
<b>CENTRAL MCGOWAN INC</b>	
C02/NITROGEN TANK RENTAL	\$80.53
C02/NITROGEN TANK RENTAL	\$40.21
<b>CINTAS</b>	
TOWELS / LINENS	\$728.78
<b>COLLEGE CITY BEVERAGE</b>	
BEER	\$454.00
BEER	\$451.60
BEVERAGES-NON-ALCOHOLIC	\$81.98
CREDIT - KEG DEPOSIT	\$90.00-
BEER	\$187.50
BEVERAGES-NON-ALCOHOLIC	\$74.67
<b>COMPUTER TECHNOLOGY SOLUTIONS</b>	
COMPUTER SUPPORT	\$1,043.40
OFFICE 365 / FIREWALL	\$208.87
<b>DUAL AIR INC.</b>	
SHOP FURNACE, AC UNIT	\$8,970.00
<b>ECOLAB PEST ELIMINATION</b>	
PEST / AIR QUALITY CONTROL	\$537.63
<b>GREATAMERICA FINANCIAL SERVICES</b>	
POSTAGE MACHINE LEASE	\$10.71
<b>HERMEL WHOLESALE</b>	
FOOD	\$1,023.90
SUNDRIES	\$53.88
FOOD	\$570.31
FOOD	\$133.72
CLEANING SUPPLIES	\$231.00
SUPPLIES	\$217.23
PAPER PRODUCTS	\$62.30
<b>LAKERS NEW PRAGUE SANITARY</b>	
TRASH - GOLF CLUB	\$393.63
<b>LAU'S BAKERY</b>	
KAISER BUNS	\$17.16
BUNS	\$77.80
<b>MEI ELEVATOR SOLUTIONS</b>	
ELEVATOR MAINTENANCE	\$73.11
<b>MTI DISTRIBUTING INC</b>	
BEARING HOUSING	\$385.27
BEARING HOUSING	\$385.27
SERVICE CALL, SWITCH	\$273.31
SPRAY NOZZLE	\$278.17
<b>REDEXIM NORTH AMERICA</b>	
VERTI DRAIN PARTS	\$429.87
<b>RIVER COUNTRY COOP</b>	
FUEL	\$3,427.55
<b>ROSS NESBIT AGENCIES INC.</b>	
AGENCY FEE	\$50.10
<b>STAR GROUP LLC.</b>	
BATTERY 6 VOLT	\$1,424.01
BATTERY LAWN	\$81.69
BEARING PLUG AIR FILTER FUEL FILTER	\$144.27
CORE DEPOSIT	\$73.15-
FUEL CLEANER	\$5.95
HITCH, HITCH PIN	\$59.89-

Vendor Name	Net Invoice Amount
RTV SILICONE	\$16.25
USB PORTS	\$68.25
<b>STONE, CHARLES</b>	
MILEAGE REIMBURSEMENT	\$15.40
<b>TIM'S SMALL ENGINE SERVICE</b>	
CARB	\$271.66
<b>TOW DISTRIBUTING CORP</b>	
BEER - CREDIT	\$30.95-
BEER	\$201.60
KEG CREDIT	\$90.00-
BEER-CREDIT	\$314.95-
<b>VERIZON WIRELESS</b>	
TELEPHONE	\$78.74
<b>VETERAN SHREDDING</b>	
CONTRACTED SERVICES	\$8.50
Grand Totals:	<u>\$23,049.78</u>



**Unaudited** Income Statement  
Through September 30, 2025  
Percent of year complete: 75%

Section 3, Item c.

	Prior Year 2024 Thru 9/30/2024	Actual Thru 9/30/2025	2024/2025 Variance YTD	Current Month 9/30/2025	2025 Adopted Budget	2025 Budget Balance	% Actual compared to Budget
<b>General Fund</b>							
<b>REVENUES</b>							
Property Taxes	\$ 2,004,547.16	\$ 2,223,588.21	\$ 219,041.05	\$ -	\$ 4,238,585	\$ 2,014,997	52.46%
Local Government Aid	\$ 591,763.50	\$ 592,684.50	\$ 921.00	\$ -	\$ 1,185,369	\$ 592,685	50.00%
Licenses and permits	\$ 306,000.26	\$ 385,799.73	\$ 79,799.47	\$ 9,164.44	\$ 255,680	\$ (130,120)	150.89%
Intergovernmental	\$ 163,594.89	\$ 226,837.63	\$ 63,242.74	\$ 4,280.00	\$ 430,596	\$ 203,758	52.68%
Charges for services	\$ 87,776.52	\$ 115,344.52	\$ 27,568.00	\$ 4,887.43	\$ 118,367	\$ 3,022	97.45%
Fines	\$ 13,067.34	\$ 11,862.03	\$ (1,205.31)	\$ 1,431.53	\$ 25,000	\$ 13,138	47.45%
Interest Income	\$ 370,098.85	\$ 301,814.23	\$ (68,284.62)	\$ 24,354.07	\$ 89,145	\$ (212,669)	338.57%
Miscellaneous revenue	\$ 430,335.98	\$ 154,777.32	\$ (275,558.66)	\$ 1,711.21	\$ 585,808	\$ 431,031	26.42%
Transfers In	\$ 29,999.97	\$ 30,000.01	\$ 0.04	\$ 3,333.33	\$ 80,304	\$ 50,304	37.36%
<b>TOTAL REVENUES</b>	<b>\$ 3,997,184.47</b>	<b>\$ 4,042,708.18</b>	<b>\$ 45,523.71</b>	<b>\$ 49,162.01</b>	<b>\$ 7,008,854.00</b>	<b>\$ 2,966,145.82</b>	<b>57.68%</b>
<b>EXPENSES</b>							
Council	\$ 53,335.70	\$ 51,596.91	\$ (1,738.79)	\$ 3,453.10	\$ 70,925	\$ 19,328	72.75%
Administration	\$ 380,774.27	\$ 413,275.21	\$ 32,500.94	\$ 45,786.34	\$ 508,668	\$ 95,393	81.25%
Tech Network	\$ 110,292.89	\$ 161,479.49	\$ 51,186.60	\$ 24,795.12	\$ 207,421	\$ 45,942	77.85%
Elections	\$ 11,349.62	\$ 1,206.99	\$ (10,142.63)	\$ -	\$ 1,365	\$ 158	88.42%
Assessor	\$ 45,700.00	\$ 47,730.00	\$ 2,030.00	\$ -	\$ 48,000	\$ 270	99.44%
Attorney	\$ 65,616.54	\$ 51,451.14	\$ (14,165.40)	\$ 10,329.83	\$ 80,000	\$ 28,549	64.31%
Engineer	\$ 113.00	\$ 3,905.00	\$ 3,792.00	\$ -	\$ 15,000	\$ 11,095	26.03%
Planning	\$ 220,797.24	\$ 295,084.49	\$ 74,287.25	\$ 19,234.41	\$ 498,457	\$ 203,373	59.20%
Government Building	\$ 297,814.43	\$ 159,818.97	\$ (137,995.46)	\$ 23,244.73	\$ 82,091	\$ (77,728)	194.69%
Police	\$ 1,585,543.80	\$ 1,900,288.07	\$ 314,744.27	\$ 217,241.30	\$ 2,363,118	\$ 462,830	80.41%
Fire	\$ 216,186.95	\$ 249,696.48	\$ 33,509.53	\$ 149,828.36	\$ 308,622	\$ 58,926	80.91%
Building Inspector	\$ 241,950.99	\$ 289,091.65	\$ 47,140.66	\$ 33,980.71	\$ 397,744	\$ 108,652	72.68%
Emergency Management	\$ 3,395.81	\$ 3,911.38	\$ 515.57	\$ 230.00	\$ 3,341	\$ (570)	117.07%
Animal Control	\$ 11,700.00	\$ 7,800.00	\$ (3,900.00)	\$ -	\$ 15,700	\$ 7,900	49.68%
Public Works	\$ 89,151.78	\$ 94,340.88	\$ 5,189.10	\$ 9,310.58	\$ 125,507	\$ 31,166	75.17%
Streets	\$ 635,767.32	\$ 572,846.61	\$ (62,920.71)	\$ 46,573.28	\$ 1,164,673	\$ 591,826	49.19%
Street Lights	\$ 41,420.15	\$ 43,145.63	\$ 1,725.48	\$ 4,225.52	\$ 78,366	\$ 35,220	55.06%
Outdoor Swimming Pool	\$ 9.89	\$ -	\$ (9.89)	\$ -	\$ -	\$ -	0.00%
Aquatic Center	\$ 154,012.34	\$ 172,025.14	\$ 18,012.80	\$ 158,828.00	\$ 140,329	\$ (31,696)	122.59%
Municipal Band	\$ 4,481.65	\$ 4,481.65	\$ -	\$ -	\$ 4,575	\$ 93	97.96%
Parks	\$ 666,818.18	\$ 538,028.22	\$ (128,789.96)	\$ 38,994.46	\$ 693,980	\$ 155,952	77.53%
Park Board	\$ 42,251.56	\$ 29,210.82	\$ (13,040.74)	\$ -	\$ 78,126	\$ 48,915	37.39%
Library	\$ 23,967.21	\$ 23,599.09	\$ (368.12)	\$ 2,442.28	\$ 36,027	\$ 12,428	65.50%
Unallocated	\$ 131,387.42	\$ 32,846.78	\$ (98,540.64)	\$ 327.00	\$ 86,819	\$ 53,972	37.83%
<b>TOTAL EXPENSES</b>	<b>\$ 5,033,838.74</b>	<b>\$ 5,146,860.60</b>	<b>\$ 113,021.86</b>	<b>\$ 788,825.02</b>	<b>\$ 7,008,854.00</b>	<b>\$ 1,861,993.40</b>	<b>73.43%</b>
<b>EXCESS REVENUES OVER EXPENSES</b>	<b>\$ (1,036,654.27)</b>	<b>\$ (1,104,152.42)</b>	<b>\$ (67,498.15)</b>	<b>\$ (739,663.01)</b>	<b>\$ -</b>	<b>\$ 1,104,152.42</b>	

**Unaudited** Income Statement  
Through September 30, 2025  
Percent of year complete: 75%

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	Prior Year 2024 Thru 9/30/2024	Actual Thru 9/30/2025	2024/2025 Variance YTD	Current Month 9/30/2025	2025 Adopted Budget	2025 Budget Balance	% Actual compared to Budget
<b>Ambulance</b>							
TOTAL REVENUES	\$ 20,589.41	\$ 16,690.24	\$ (3,899.17)	\$ 398.49	\$ 20,000	\$ 3,310	83.45%
TOTAL EXPENSES	\$ 11,480.34	\$ 10,411.95	\$ (1,068.39)	\$ 497.96	\$ 16,658	\$ 6,246	62.50%
EXCESS REVENUES OVER EXPENSES	<u>\$ 9,109.07</u>	<u>\$ 6,278.29</u>	<u>\$ (2,830.78)</u>	<u>\$ (99.47)</u>	<u>\$ 3,342.00</u>	<u>\$ (2,936.29)</u>	
<b>EDA</b>							
TOTAL REVENUES	\$ 46,386.29	\$ 47,271.31	\$ 885.02	\$ 862.79	\$ 75,250.00	\$ 27,979	62.82%
TOTAL EXPENSES	\$ 40,679.42	\$ 40,213.65	\$ (465.77)	\$ 4,882.44	\$ 75,250.00	\$ 35,036	53.44%
EXCESS REVENUES OVER EXPENSES	<u>\$ 5,706.87</u>	<u>\$ 7,057.66</u>	<u>\$ 1,350.79</u>	<u>\$ (4,019.65)</u>	<u>\$ -</u>	<u>\$ (7,057.66)</u>	
<b>EDA-INDUSTRIAL</b>							
TOTAL REVENUES	\$ 3,657.26	\$ 3,706.43	\$ 49.17	\$ 383.84	\$ -	\$ (3,706)	0.00%
TOTAL EXPENSES	\$ 1,805.56	\$ -	\$ (1,805.56)	\$ (1,805.56)	\$ 1,773	\$ 1,773	0.00%
EXCESS REVENUES OVER EXPENSES	<u>\$ 1,851.70</u>	<u>\$ 3,706.43</u>	<u>\$ 1,854.73</u>	<u>\$ 2,189.40</u>	<u>\$ (1,773.00)</u>	<u>\$ (5,479.43)</u>	
<b>WATER FUND</b>							
TOTAL REVENUES	\$ 1,408,153.48	\$ 1,665,063.64	\$ 256,910.16	\$ 200,911.13	\$ 2,056,961.00	\$ 391,897.36	80.95%
TOTAL EXPENSES	\$ 1,246,569.35	\$ 1,256,437.33	\$ 9,934.10	\$ 75,775.83	\$ 1,715,099.00	\$ 458,661.67	73.26%
EXCESS REVENUES OVER EXPENSES	<u>\$ 161,584.13</u>	<u>\$ 408,626.31</u>	<u>\$ 246,976.06</u>	<u>\$ 125,135.30</u>	<u>\$ 341,862.00</u>	<u>\$ (66,764.31)</u>	
<b>ELECTRIC FUND</b>							
TOTAL REVENUES	\$ 8,362,250.36	\$ 8,701,308.46	\$ 339,058.10	\$ 1,070,976.21	\$ 10,405,068.00	\$ 1,703,759.54	83.63%
TOTAL EXPENSES	\$ 7,371,655.91	\$ 7,475,519.33	\$ 103,863.42	\$ 721,513.76	\$ 10,024,284.00	\$ 2,548,764.67	74.57%
EXCESS REVENUES OVER EXPENSES	<u>\$ 990,594.45</u>	<u>\$ 1,225,789.13</u>	<u>\$ 235,194.68</u>	<u>\$ 349,462.45</u>	<u>\$ 380,784.00</u>	<u>\$ (845,005.13)</u>	

**Unaudited** Income Statement  
 Through September 30, 2025  
 Percent of year complete: 75%

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	Prior Year 2024 Thru 9/30/2024	Actual Thru 9/30/2025	2024/2025 Variance YTD	Current Month 9/30/2025	2025 Adopted Budget	2025 Budget Balance	% Actual compared to Budget
<b>SANITARY SEWER</b>							
TOTAL REVENUES	\$ 2,972,673.38	\$ 3,397,905.01	\$ 425,231.63	\$ 318,748.11	\$ 3,807,276.00	\$ 409,370.99	89.25%
TOTAL EXPENSES	\$ 3,353,313.14	\$ 3,354,145.45	\$ 832.31	\$ 248,849.31	\$ 4,309,102.00	\$ 954,956.55	77.84%
EXCESS REVENUES OVER EXPENSES	<u>\$ (380,639.76)</u>	<u>\$ 43,759.56</u>	<u>\$ 424,399.32</u>	<u>\$ 69,898.80</u>	<u>\$ (501,826.00)</u>	<u>\$ (545,585.56)</u>	
<b>GOLF</b>							
TOTAL REVENUES	\$ 1,325,625.33	\$ 1,435,787.64	\$ 110,162.31	\$ 150,698.86	\$ 1,454,102.00	\$ 18,314.36	98.74%
TOTAL EXPENSES	\$ 1,135,696.64	\$ 1,234,651.04	\$ 98,954.40	\$ 128,606.20	\$ 1,829,472.56	\$ 594,821.52	67.49%
EXCESS REVENUES OVER EXPENSES	<u>\$ 189,928.69</u>	<u>\$ 201,136.60</u>	<u>\$ 11,207.91</u>	<u>\$ 22,092.66</u>	<u>\$ (375,370.56)</u>	<u>\$ (576,507.16)</u>	
<b>STORM SEWER</b>							
TOTAL REVENUES	\$ 337,696.96	\$ 362,390.88	\$ 24,693.92	\$ 40,728.41	\$ 429,680.00	\$ 67,289.12	84.34%
TOTAL EXPENSES	\$ 356,496.84	\$ 372,572.21	\$ 16,075.37	\$ 31,407.05	\$ 480,833.00	\$ 108,260.79	77.48%
EXCESS REVENUES OVER EXPENSES	<u>\$ (18,799.88)</u>	<u>\$ (10,181.33)</u>	<u>\$ 8,618.55</u>	<u>\$ 9,321.36</u>	<u>\$ (51,153.00)</u>	<u>\$ (40,971.67)</u>	

CITY OF NEW PRAGUE  
 BALANCE SHEET  
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GENERAL FUND

ASSETS

101-10101	CLAIM ON CASH	1,769,368.79	
101-10120	MONEY MARKET-FIRST BK & TRUST	391,609.70	
101-10121	MONEY MARKET-WELLS FARGO	25,007.67	
101-10125	MONEY MARKET-4M	2,970,743.90	
101-10129	MONEY MARKET.STATE BANK - FUTU	133,752.00	
101-10201	PETTY CASH POLICE DEPT	100.00	
101-10450	INT. RECEIVABLE - INVESTMENTS	278,712.04	
101-10700	TAXES RECEIVABLE-DELINQUENT	24,363.51	
101-11500	ACCOUNTS RECEIVABLE	14,116.20	
101-11501	ACCOUNTS RECEIVABLE - FLEX	4,671.98	
101-11521	BUSINESS LICENSE AR	( 3,400.00)	
101-11531	BANK CLEARING ACCT	93,368.58	
101-11535	CLEARING ACCOUNT - RURAL FIRE	6,409.28	
101-11536	CLEARING ACCOUNT-GENERAL	862.23	
101-12100	SPECIAL ASSESS. REC.-CURRENT	768.44	
101-12200	SPECIAL ASSESS. REC.-DELINQUEN	3,165.34	
101-15501	PREPAID OTHER	1,479.81	
	TOTAL ASSETS		5,715,099.47

LIABILITIES AND EQUITY

LIABILITIES

101-20210	ACCOUNTS PAYABLE	421,579.23	
101-20801	STATE SALES TAX	( .48)	
101-20802	SC TRANSIT TAX	( 8.35)	
101-20803	LS TRANSIT TAX	( .08)	
101-21600	ACCRUED WAGES	154,605.22	
101-21706	INSURANCE PAYABLE	16,933.04	
101-21711	ACCRUED PAYROLL INS DEDUCT	5.64	
101-21714	ACCRUED POLICE DUES	495.00	
101-21716	HSA EMPLOYEE AMOUNTS	3,442.52	
101-21800	ESCROW - BLDG PERMITS	70,068.00	
101-22000	DEPOSITS	15,000.00	
101-22022	HOLDING FUNDS-DEVELOPERS/OTHER	2,673.00	
101-22202	DEFERRED REVENUE - ASSMNTS	4,549.11	
101-22207	DEFERRED REVENUE - BP	29,233.15	
101-22210	DEFERRED REVENUE - TAXES	24,363.51	
	TOTAL LIABILITIES		742,938.51

FUND EQUITY

101-25311	COMMITTED: ATHLETIC FIELD	143,987.00
101-25312	ASSIGNED: RENOV/REPL PUB FAC	1,153,279.00
101-25313	ASSIGNED: ACQ OF EQUIP & VEHIC	413,120.00
101-25314	COMMITTED: PUB FAC INFRAS	500,000.00
101-25315	DESIGNATED WORKING CAPITA	100,000.00
101-25999	COMMITTED: EMERG/DIASTER	100,000.00

CITY OF NEW PRAGUE  
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GENERAL FUND

	UNAPPROPRIATED FUND BALANCE:		
101-25300	UNDESIGNATED: FUND BALANCE	3,665,927.38	
	REVENUE OVER EXPENDITURES - YTD	( 1,104,152.42)	
		<hr/>	
	BALANCE - CURRENT DATE		2,561,774.96
			<hr/>
	TOTAL FUND EQUITY		4,972,160.96
			<hr/>
	TOTAL LIABILITIES AND EQUITY		5,715,099.47
			<hr/> <hr/>

CITY OF NEW PRAGUE  
BALANCE SHEET  
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ASSETS

602-10101	CLAIM ON CASH	(	592,213.78)	
602-10106	DESIGNATED FOR MEMB REPLACEMEN		1,050,000.00	
602-10120	MONEY MARKET-FIRST BK & TRUST		579,366.90	
602-10121	MONEY MARKET-WELLS FARGO		44,609.15	
602-10125	MONEY MARKET-4M		7,059,020.00	
602-10126	MONEY MARKET-4M 2024 BOND		97,162.61	
602-11710	CUSTOMER ACCOUNTS RECEIVABLE		295,169.12	
602-12300	SPECIAL ASSESS. REC.-DEFFERED		398,213.59	
602-15696	DEFERRED OUTFLOW - OPEB		2,723.00	
602-15699	GERF DEFERRED OUTFLOWS		51,169.00	
602-16100	LAND		56,980.00	
602-16200	BUILDINGS		27,968,735.61	
602-16210	ACCUM. DEPRECIATION-BUILDINGS	(	12,891,433.80)	
602-16300	INFRASTRUCTURE		8,571,631.52	
602-16310	ACCUMULATED DEPRECIATION - INF	(	3,196,601.85)	
602-16400	EQUIPMENT		13,898,831.41	
602-16410	ACCUMULATED DEPRECIATION - EQU	(	9,377,219.06)	
602-16420	OFFICE EQUIPMENT		44,423.70	
602-16500	CONSTRUCTION-IN-PROGRESS		57,229.86	
602-16504	SCADA UPGRADE		159.99	
602-16505	LIFT STATION REHAB/PUMP REPLAC		64,595.00	
602-16507	CIP 2025		133,485.93	
	TOTAL ASSETS			34,316,037.90

LIABILITIES AND EQUITY

LIABILITIES

602-20210	ACCOUNTS PAYABLE		54,528.82	
602-20610	CP RETAINAGE PERCENTAGE		4,719.20	
602-21500	ACCRUED INTEREST		332,725.23	
602-21650	ACCRUED WAGES-VAC & COMP		63,331.03	
602-21717	OPEB LIABILITY		21,328.00	
602-22000	DEPOSITS		47,974.21	
602-22296	OPEB DEFERRED INFLOW		5,796.00	
602-22299	GERF DEFERRED INFLOWS		147,060.00	
602-22500	BOND PAYABLE - CUR PORT	(	.55)	
602-23100	BONDS PAYABLE		2,903,876.24	
602-23101	PFA BOND PAYABLE		20,950,000.00	
602-23400	BOND PREMIUM		286,634.27	
602-23999	GERF PENSION LIABILITY		199,362.00	
	TOTAL LIABILITIES			25,017,334.45

FUND EQUITY

602-25999	PRIOR PERIOD ADJUSTMENT	(	651,969.00)	
602-27200	FUND BALANCE-UNDESIGNATED		5,565,947.85	
	UNAPPROPRIATED FUND BALANCE:			
602-25300	FUND BALANCE-UNDESIGNATED		4,340,965.04	
	REVENUE OVER EXPENDITURES - YTD		43,759.56	
	BALANCE - CURRENT DATE			4,384,724.60

CITY OF NEW PRAGUE  
BALANCE SHEET  
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TOTAL FUND EQUITY	<hr/>	9,298,703.45
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

CITY OF NEW PRAGUE  
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GOLF COURSE

ASSETS

603-10101	CLAIM ON CASH		5,119.68	
603-10125	MONEY MARKET-4M		342,833.35	
603-10126	MONEY MARKET-4M 2024 BOND		22,617.89	
603-10200	PETTY CASH		2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R		5,182.52	
603-11530	CLEARING ACCOUNT		1,040.68	
603-14100	MATERIAL INVENTORY		196,059.87	
603-15696	DEFERRED OUTFLOW - OPEB		1,072.00	
603-15699	GERF DEFERRED OUTFLOWS		32,718.00	
603-16150	OTHER IMPROVEMENTS (LAND)		910,289.85	
603-16160	ACCUMULATED DEPR - OTHER IMPRO	(	906,205.72)	
603-16200	BUILDINGS		1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	(	695,204.33)	
603-16400	EQUIPMENT		1,948,884.70	
603-16410	ACCUMULATED DEPRECIATION - EQU	(	1,220,344.62)	
	TOTAL ASSETS			<u>1,740,575.31</u>

LIABILITIES AND EQUITY

LIABILITIES

603-20200	ACCOUNTS PAYABLE	(	500.00)	
603-20210	ACCOUNTS PAYABLE		156,249.14	
603-21500	ACCRUED INTEREST		7,054.53	
603-21650	ACCRUED WAGES-VAC & COMP		15,223.17	
603-21717	OPEB LIABILITY		8,398.00	
603-22000	DEPOSITS		88,443.23	
603-22001	DESIGNATED - JR GOLF FUND		20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND		648.12	
603-22201	DEFERRED REVENUE-MEMBERSHIP DU		2,100.00	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC		17,664.63	
603-22213	DEFERRED REVENUE-MEMBER CREDIT		21,543.33	
603-22296	OPEB DEFERRED INFLOW		2,282.00	
603-22299	DEFERRED (GERF) INFLOW		101,179.00	
603-23107	BOND PAYABLE-2016 EQUIPMENT		9,000.00	
603-23110	BOND PAYABLE-2022 EQUIPMENT		130,000.00	
603-23111	BOND PAYABLE-2024 EQUIPMENT		175,000.00	
603-23400	BOND PREMIUM		25,984.05	
603-23999	GERF PENSION LIABILITY		119,227.00	
	TOTAL LIABILITIES			899,759.72

FUND EQUITY

603-25999	PRIOR PERIOD ADJUSTMENT	(	117,578.00)	
	UNAPPROPRIATED FUND BALANCE:			
603-25300	FUND BALANCE-UNDESIGNATED		757,256.99	
	REVENUE OVER EXPENDITURES - YTD		201,136.60	
	BALANCE - CURRENT DATE		958,393.59	
	TOTAL FUND EQUITY			840,815.59



CITY OF NEW PRAGUE  
BALANCE SHEET  
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GOLF COURSE

TOTAL LIABILITIES AND EQUITY

1,740,575.31

CITY OF NEW PRAGUE  
 BALANCE SHEET  
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WATER

ASSETS

604-10101	CLAIM ON CASH	1,201,943.41
604-10125	MONEY MARKET-4M	1,255,719.32
604-10126	MONEY MARKET-4M 2024 BOND	107,552.38
604-10406	F.I.S.T. INVESTMENTS	902,829.11
604-10407	INVEST ALLOW-UNREALIZED LOS	( 41,666.69)
604-11500	ACCOUNTS RECEIVABLE	1,806.19
604-11502	ACCOUNTS RECEIVABLE - NSF	660.06
604-11525	ACCRUED REVENUE	151,544.59
604-11600	ALLOWANCE DOUBTFUL ACC'T	( 4,000.00)
604-11710	CUSTOMER ACCOUNTS RECEIVABL	197,838.02
604-12100	SPECIAL ASSESS. REC.-CURRENT	111.05
604-12300	SPECIAL ASSESS. REC.-DEFFERED	673,456.40
604-14100	MATERIAL INVENTORY	112,678.87
604-15696	DEFERRED OUTFLOW - OPEB	2,308.00
604-15699	GERF DEFERRED OUTFLOWS	33,130.00
604-16100	LAND	79,519.50
604-16200	BUILDINGS	2,454,932.92
604-16201	WELLS, PUMPS & PUMP HOUSE	2,197,186.11
604-16202	WATER TREATMENT	68,116.88
604-16203	WATER TREATMENT EQUIPMENT	1,253,269.45
604-16211	ACCUM DEPR-PRODUCTION PLANT	( 4,509,018.03)
604-16301	ELEVATED TOWER	1,988,569.68
604-16303	RESERVOIR	732,530.15
604-16304	DISTRIBUTION TO SYSTEM	8,099,391.30
604-16305	PRU VALVES	902.95
604-16306	MAIN STREET TREATMENT UPGRADE	215,848.13
604-16308	WATER METERS	1,128,449.91
604-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	( 4,912,306.56)
604-16312	ACCUM. DEPR-GENERAL PLANT	( 297,291.38)
604-16314	SCADA	351,945.74
604-16401	BLDG IMPROVEMENT OFFICE	5,533.95
604-16402	DEFERRED MAINTENANCE CHARGE	24,794.02
604-16403	OFFICE FUNITURE & FIXTURES	35,536.41
604-16404	TRANSPORTATION/EQUIPMENT	264,699.45
604-16405	MISCELLANEOUS EQUIPMENT	39,308.45
604-16406	SHOP EQUIPMENT	1,417.62
604-16512	CIP 2025	201,792.15
604-16705	LEAD SERVICE LINE REPLACEMENT	15,381.55
604-16706	FILTER PALNT #3 REHAB	1,160.00
		<hr/>
	TOTAL ASSETS	14,037,581.06
		<hr/> <hr/>

LIABILITIES AND EQUITY

CITY OF NEW PRAGUE  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

Section 3, Item c.

WATER

<u>LIABILITIES</u>			
604-20210	ACCOUNTS PAYABLE		24,956.75
604-20610	CIP RETAINAGE		7,500.51
604-21503	ACCRUED INTEREST		56,455.63
604-21650	ACCRUED WAGES-VAC & COMP		71,103.53
604-21717	OPEB LIABILITY		18,078.00
604-22000	DEPOSITS		25,578.96
604-22296	OPEB DEFERRED INFLOW		4,913.00
604-22299	DEFERRED (GERF) INFLOW		112,639.00
604-22500	BOND PAYABLE - CUR PORT		39,999.97
604-23400	BOND PREMIUM		387,300.91
604-23511	2011 CIP		30,080.00
604-23516	2013B-REFUNDING 2005-2007		40,000.00
604-23517	CIP 2014		50,000.00
604-23518	2020A - REFUNDING		215,746.51
604-23519	CIP 2020-2021		1,275,000.00
604-23520	2021 UTILITY BUILDING		390,000.00
604-23521	CIP 2022		250,000.00
604-23522	CIP 2023		440,000.00
604-23523	CIP 2024		820,000.00
604-23999	GERF PENSION LIABILITY		168,984.00
			<hr/>
	TOTAL LIABILITIES		4,428,336.77
<u>FUND EQUITY</u>			
604-25999	PRIOR PERIOD ADJUSTMENT	( 274,691.48)	
604-26730	RESERVED FOR INVESTMENT AL	( .40)	
604-27200	FUND BALANCE-UNDESIGNATED	8,187,620.93	
604-28000	INVESTED IN UTILITY PLANT	1,287,688.93	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	408,626.31	
		<hr/>	
	BALANCE - CURRENT DATE	408,626.31	
		<hr/>	
	TOTAL FUND EQUITY		9,609,244.29
			<hr/>
	TOTAL LIABILITIES AND EQUITY		14,037,581.06
			<hr/> <hr/>

CITY OF NEW PRAGUE  
BALANCE SHEET  
SEPTEMBER 30, 2025

Section 3, Item c.

ELECTRIC

ASSETS

605-10101	CLAIM ON CASH	3,410,317.68
605-10125	MONEY MARKET-4M	1,574,891.19
605-10200	PETTY CASH	300.00
605-10405	MONEY MARKET-FIRST BK & TRUST	152,034.68
605-10406	F.I.S.T. INVESTMENT	2,569,590.53
605-10407	INVEST ALLOW-UNREALIZED LOS	( 118,589.82)
605-11500	ACCOUNTS RECEIVABLE	75,020.00
605-11502	ACCOUNTS RECEIVABLE - NSF	5,478.06
605-11510	ACOUNTS RECEIVABLE - SMMPA	198,248.07
605-11525	ACCRUED REVENUE	789,085.98
605-11530	CLEARING ACCOUNT	774.00
605-11600	ALLOWANCE DOUBTFUL ACC'T	( 10,000.05)
605-11710	CUSTOMER ACCOUNTS RECEIVABL	1,005,188.23
605-12100	SPECIAL ASSESS. REC.-CURRENT	1,124.28
605-14100	MATERIAL INVENTORY	1,128,474.64
605-15501	PREPAID OTHER	1,011.30
605-15696	DEFERRED OUTFLOW - OPEB	4,870.00
605-15699	GERF DEFERRED OUTFLOWS	100,865.00
605-16100	LAND	41,647.88
605-16205	STRUCTURE & IMPROV. BLDGS	3,792,791.38
605-16206	GENERATORS	5,527,533.57
605-16211	ACCUM DEPR-PRODUCTION PLANT	( 6,878,851.20)
605-16301	TRANSMISSION STATION EQUIPMENT	601,832.72
605-16302	TRANSMISSION POLES & CONDUCTOR	87,734.24
605-16303	DISTRIBUTION STATION EQUIPMENT	832,233.96
605-16304	POLES-TOWERS-FIXTURES	204,140.34
605-16305	OVERHEAD CONDUCTORS-DEVICES	678,998.06
605-16306	UNDERGROUND CONDUCTORS-DEVICE	6,130,180.47
605-16307	LINE TRANSFORMERS	2,104,995.37
605-16308	SERVICES	432,135.18
605-16309	ELECTRIC METERS	1,076,388.12
605-16310	FIBER OPTIC	98,856.02
605-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	( 8,428,064.64)
605-16312	ACCUM DEPR - GEN PLANT	( 1,760,898.55)
605-16313	LOAD MANAGEMENT	104,472.67
605-16314	SCADA	123,864.82
605-16315	STREET LIGHTS	1,719,957.76
605-16316	STRUCTURE & IMPROVEMENTS E	224,058.67
605-16403	TOOLS & WORK EQUIPMENT	237,583.03
605-16404	TRANSPORTATION/EQUIPMENT	1,989,194.46
605-16405	MISCELLANEOUS EQUIPMENT	97,109.01
605-16406	SHOP EQUIPMENT	56,994.23
605-16420	OFFICE EQUIPMENT	99,254.82
605-16510	JOB #2 (URD) GIS MAPPING	24,015.21
605-16512	JOB #2 (SERV) GIS MAPPING	799.20
605-16514	JOB #2 (S.L.) GIS MAPPING	586.08
605-16516	JOB #3 (POLE) NE STREET RECONS	759.92
605-16517	JOB #3 (OH) NE STREET RECONS	8,669.68
605-16518	JOB #3 (URD) NE STREET RECONS	13,021.65
605-16519	JOB #3 (TRANS) NE STREET RECON	866.56
605-16520	JOB #3 (SERV) NE STREET RECONS	46.16
605-16522	JOB #3 (S.L.) NE STREET RECONS	14,857.66
605-16525	JOB #4 (OH) FEEDER #1	696.08
605-16526	JOB #4 (URD) FEEDER #1	292,328.61
605-16527	JOB #4 (TRANS) FEEDER #1	62,435.25
605-16528	JOB #4 (SERV) FEEDER #1	114,398.93
605-16529	JOB #4 (METER) FEEDER #1	20,655.65
605-16530	JOB #4 (S.L.) FEEDER #1	53,756.95

CITY OF NEW PRAGUE  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

Section 3, Item c.

ELECTRIC

605-16531	JOB #4 (FIBER) FEEDER #1	571.96	
605-16542	JOB #6 (URD) FEEDER #4 & #6	370.64	
605-16549	JOB #7 (OH) FEEDER #8	386.54	
605-16550	JOB #7 (URD) FEEDER #8	39,190.09	
605-16551	JOB #7 (TRAN) FEEDER #8	28.53	
605-16555	JOB #7 (FBR) FEEDER #8	565.70	
605-16558	JOB #8 (URD) INDUSTRIAL PARK	436.90	
605-16566	JOB #9 (URD) FUTURE GENERATION	29,279.57	
605-16568	JOB #9 (SERV) FUTURE GENERATIO	632,646.99	
605-16570	JOB #9 (S.L.) FUTURE GENERATIO	191.36	
605-16574	JOB #10 (URD) ONE IF BY LAND	15,932.07	
605-16575	JOB #10 (TRANS) ONE IF BY LAND	30,765.14	
605-16577	JOB #10 (METER) ONE IF BY LAND	622.08	
605-16581	JOB #11 (OH) MAYO ADDITION	110.44	
605-16582	JOB #11 (URD) MAYO ADDITION	25,385.44	
605-16583	JOB #11 (TRANS) MAYO ADDITION	33,811.57	
605-16584	JOB #11 (SERV) MAYO ADDITION	108.00	
605-16586	JOB #11 (S.L.) MAYO ADDITION	51.40	
605-16590	JOB #12 (URD) HEARTLAND CREDIT	4,706.70	
605-16599	JOB #13 (TRANS) BEVCOMM	190.94	
605-16605	JOB #14 (OH) POLICE STATION	171.08	
605-16606	JOB #14 (URD) POLICE STATION	5,212.79	
605-16607	JOB #14 (TRANS) POLICE STATION	3,859.69	
605-16614	JOB #15 (URD)	110.12	
605-16615	JOB #15 (TRANS)	114.48	
605-16622	JOB #16 (URD) GREAT RIVER ENER	5,976.27	
	TOTAL ASSETS		21,521,516.24
	<u>LIABILITIES AND EQUITY</u>		
	<u>LIABILITIES</u>		
605-20200	ACCOUNTS PAYABLE-SMMPA	533,042.08	
605-20204	AP OTHER	287,155.86	
605-20210	ACCOUNTS PAYABLE	27,687.37	
605-21650	ACCRUED WAGES-VAC & COMP	155,477.59	
605-21717	OPEB LIABILITY	38,143.00	
605-22000	DEPOSITS	104,072.61	
605-22001	ENERGY ASSISTANCE CONTRACTS	72.79	
605-22022	HOLDING FUNDS-DEPOSITS	950.00	
605-22296	OPEB DEFERRED INFLOW	10,366.00	
605-22299	DEFERRED (GERF) INFLOW	342,924.00	
605-23999	GERF PENSION LIABILITY	514,464.00	
	TOTAL LIABILITIES		2,014,355.30
	<u>FUND EQUITY</u>		
605-25999	PRIOR PERIOD ADJUSTMENT	( 890,763.35)	
605-26300	CONTRIBUTED CAPITAL	( .19)	
605-26720	RESERVED FOR BONDS	321,700.00	
605-27200	FUND BALANCE-UNDESIGNATED	14,426,601.09	
605-28000	INVESTED IN UTILITY PLANT	4,423,834.26	

CITY OF NEW PRAGUE  
BALANCE SHEET  
SEPTEMBER 30, 2025

Section 3, Item c.

ELECTRIC

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	<u>1,225,789.13</u>		
BALANCE - CURRENT DATE		<u>1,225,789.13</u>	
TOTAL FUND EQUITY			<u>19,507,160.94</u>
TOTAL LIABILITIES AND EQUITY			<u><u>21,521,516.24</u></u>

CITY OF NEW PRAGUE  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

Section 3, Item c.

STORM WATER UTILITY

ASSETS

606-10101	CLAIM ON CASH	64,529.29	
606-10120	MONEY MARKET-FIRST BK & TRUST	63,557.50	
606-10125	MONEY MARKET-4M	1,109,639.21	
606-10126	MONEY MARKET-4M 2024 BOND	57,540.15	
606-11710	CUSTOMER ACCOUNTS RECEIVABLE	38,430.98	
606-15696	DEFERRED OUTFLOW - OPEB	398.00	
606-15699	GERF DEFERRED OUTFLOWS	7,488.00	
606-16300	INFRASTRUCTURE	8,777,601.44	
606-16310	ACCUMULATED DEPRECIATION - INF	( 4,486,934.81)	
606-16400	EQUIPMENT	29,295.57	
606-16410	ACC. DEP. - EQUIPMENT	( 25,610.30)	
606-16423	CIP 2025	81,705.66	
	TOTAL ASSETS		<u>5,717,640.69</u>

LIABILITIES AND EQUITY

LIABILITIES

606-20210	ACCOUNTS PAYABLE	625.15	
606-20610	CP RETAINAGE PERCENTAGE	2,891.53	
606-21500	ACCRUED INTEREST	30,270.66	
606-21717	OPEB LIABILITY	3,114.00	
606-22296	OPEB DEFERRED INFLOW	846.00	
606-22299	GERF DEFERRED INFLOWS	21,520.00	
606-23100	BONDS PAYABLE	1,613,014.44	
606-23400	BOND PREMIUM	165,178.63	
606-23999	GERF PENSION LIABILITY	29,175.00	
	TOTAL LIABILITIES		<u>1,866,635.41</u>

FUND EQUITY

606-25999	PRIOR PERIOD ADJUSTMENT	( 36,253.00)	
	UNAPPROPRIATED FUND BALANCE:		
606-25300	FUND BALANCE-UNDESIGNATED	3,897,439.61	
	REVENUE OVER EXPENDITURES - YTD	( 10,181.33)	
	BALANCE - CURRENT DATE	<u>3,887,258.28</u>	
	TOTAL FUND EQUITY		<u>3,851,005.28</u>
	TOTAL LIABILITIES AND EQUITY		<u>5,717,640.69</u>

CITY OF NEW PRAGUE  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

Section 3, Item c.

AMBULANCE

ASSETS

651-10101	CLAIM ON CASH	67,664.38	
651-10120	MONEY MARKET-FIRST BK & TRUST	12,994.70	
651-10121	MONEY MARKET-WELLS FARGO	416.28	
651-10125	MONEY MARKET-4M	120,819.15	
651-10127	MONEY MARKET.STATE BANK - 1206	5,651.59	
		<hr/>	
	TOTAL ASSETS		<u>207,546.10</u>

LIABILITIES AND EQUITY

LIABILITIES

651-20210	ACCOUNTS PAYABLE	497.96	
651-22200	DEFERRED REVENUE	1,280.10	
		<hr/>	
	TOTAL LIABILITIES		1,778.06

FUND EQUITY

651-27200	FUND BALANCE-UNDESIGNATED	162,640.15	
	UNAPPROPRIATED FUND BALANCE:		
651-25300	FUND BALANCE-UNDESIGNATED	36,849.60	
	REVENUE OVER EXPENDITURES - YTD	6,278.29	
		<hr/>	
	BALANCE - CURRENT DATE	43,127.89	
		<hr/>	
	TOTAL FUND EQUITY		<u>205,768.04</u>
			<hr/>
	TOTAL LIABILITIES AND EQUITY		<u>207,546.10</u>



CITY OF NEW PRAGUE  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

Section 3, Item c.

EDA

ASSETS

680-10101	CLAIM ON CASH	193,902.34	
680-10120	MONEY MARKET-FIRST BK & TRUST	25,788.96	
680-10125	MONEY MARKET-4M	263,721.56	
	TOTAL ASSETS		<u>483,412.86</u>

LIABILITIES AND EQUITY

LIABILITIES

680-20210	ACCOUNTS PAYABLE	793.50	
	TOTAL LIABILITIES		793.50

FUND EQUITY

680-27200	FUND BALANCE-UNDESIGNATED	602,744.97	
	UNAPPROPRIATED FUND BALANCE:		
680-25300	FUND BALANCE-UNDESIGNATED	( 127,183.27)	
	REVENUE OVER EXPENDITURES - YTD	7,057.66	
	BALANCE - CURRENT DATE	( 120,125.61)	
	TOTAL FUND EQUITY		<u>482,619.36</u>
	TOTAL LIABILITIES AND EQUITY		<u>483,412.86</u>

CITY OF NEW PRAGUE  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

Section 3, Item c.

EDA-INDUSTRIAL PARK

<u>ASSETS</u>		
681-10101	CLAIM ON CASH	72,544.75
681-10120	MONEY MARKET-FIRST BK & TRUST	12,895.65
681-10125	MONEY MARKET-4M	116,386.36
681-16100	LAND	453,940.38
		<hr/>
	TOTAL ASSETS	655,767.14
		<hr/> <hr/>
 <u>LIABILITIES AND EQUITY</u>		
 <u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
681-25300	FUND BALANCE	652,060.71
	REVENUE OVER EXPENDITURES - YTD	3,706.43
		<hr/>
	BALANCE - CURRENT DATE	655,767.14
		<hr/>
	TOTAL FUND EQUITY	655,767.14
		<hr/>
	TOTAL LIABILITIES AND EQUITY	655,767.14
		<hr/> <hr/>

New Prague City agrees to pay an annual fee of \$1,200.00 dollars to the County of Le Sueur. This fee will be used to help defray some of the costs of administering the election and defray the operating costs of election equipment. This fee schedule is based on number of registered voters.

This agreement will be in effect beginning January 2026 and will continue through December 2029. Prior to January 2030, a new fee will be established(if needed). Any new fee will be established by a joint effort of the county and municipalities.

The municipality is responsible for any/all costs associated with an election not held on the Primary or General Election of an even numbered year. Municipalities will be responsible for the cost of the Election Judges on election day, the cost of the Election Judges training, any miscellaneous expenses incurred by the municipality that are associated with the election and any cost for transporting the election equipment during a Primary or General election held in an even numbered year. Equipment will be used as provided by the County.

We also agree to designate the county as our absentee ballot board, responsible for accepting and rejecting returned absentee ballots for any Federal, State or County election.

Fee Schedule.

\$1,200.00 Cities of:  
Le Center, Le Sueur, Montgomery, New Prague, Waterville  
  
Townships of: (currently none)  
  
School District 391 – Cleveland  
School District 721 – New Prague  
School District 2143 – Waterville Elysian Morristown  
School District 2397 – Le Sueur Henderson  
School District 2905 – Tri City United

\$900.00 Cities of: Elysian Townships of: Cleveland, Elysian, Lexington, Washington, Waterville

\$600.00 Cities of: Cleveland, Kasota Townships of: Cordova, Derrynane, Kilkenny, Montgomery, Sharon,  
School District 77 - Mankato

\$100.00 School District 716 – Belle Plaine

Accepted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

By \_\_\_\_\_ Title \_\_\_\_\_

Witness \_\_\_\_\_ Title \_\_\_\_\_

# 2026 CITY BOARD COMMISSION MEETING SCHEDULE

Amended 10/22/25

Section 3, Item e.

JANUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
				1 Holiday	2	3
4	5	6 Council	7	8	9	10
11	12	13 Park	14 EDA	15	16	17
18	19 Holiday	20 Council	21	22	23	24
25	26 Utility	27 Golf	28 Planning	29	30	31

FEBRUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
1	2 Council	3	4	5	6	7
8	9	10 Park	11 EDA	12	13	14
15	16 Holiday	17 Council	18	19	20	21
22	23 Utility	24 Golf	25 Planning	26	27	28

MARCH						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2 Council	3	4	5	6	7
8	9	10 Park	11 EDA	12	13	14
15	16 Council	17	18	19	20	21
22	23	24 Golf	25 Planning	26	27	28
29	30 Utility	31				

APRIL						
SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6 Council	7	8 EDA	9	10	11
12	13	14 Park	15	16	17	18
19	20 Council	21	22 Planning	23	24	25
26	27 Utility	28 Golf	29	30		

MAY						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4 Council	5	6	7	8	9
10	11	12 Park	13 EDA	14	15	16
17	18 Council	19	20	21	22	23
24	25 Holiday	26 Golf	27 Planning	28	29	30
31		31 Utility				

JUNE						
SUN	MON	TUE	WED	THU	FRI	SAT
	1 Council	2	3	4	5	6
7	8	9 Park	10 EDA	11	12	13
14	15 Council	16	17	18	19 Holiday	20
21	22	23 Golf	24 Planning	25	26	27
28	29 Utility	30				

JULY						
SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3 Holiday	4
5	6 Council	7	8 EDA	9	10	11
12	13	14 Park	15	16	17	18
19	20 Council	21	22 Planning	23	24	25
26	27 Utility	28 Golf	29	30	31	

AUGUST						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3 Council	4	5	6	7	8
9	10	11	12 EDA	13	14	15
16	17 Council	18 Park	19	20	21	22
23	24	25 Golf	26 Planning	27	28	29
30	31 Utility					

SEPTEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7 Holiday	8 Council	9 EDA	10	11	12
13	14	15 Park	16 Planning	17	18	19
20	21 Council	22 Golf	23	24	25	26
27	28 Utility	29	30			

OCTOBER						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5 Council	6	7	8	9	10
11	12	13 Park	14 EDA	15	16	17
18	19 Council	20	21	22	23	24
25	26 Utility	27 Golf	28 Planning	29	30	31

NOVEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2 Council	3	4 EDA	5	6	7
8	9	10 Park	11 Holiday	12	13	14
15	16 Council	17	18 Planning	19	20	21
22	23 Utility	24 Golf	25	26 Holiday	27 Holiday	28
29	30					

DECEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7 Council	8 Park	9 EDA	10	11	12
13	14	15 Golf	16 Planning	17	18	19
20	21 Council	22	23	24 Holiday	25 Holiday	26
27	28 Utility	29	30	31		

City Council meets at 6:00 p.m. in City Hall Council Chambers (\*1st & 3rd Monday) - 
 Planning Commission meets at 6:30 p.m. in Council Chambers (\*4th Wednesday)  
Park Board meets at 6:00 p.m. in City Hall Council Chambers (\*2nd Tuesday) - 
 Utility Commission meets at 3:30 p.m. at the Power Plant (\*Last Monday)  
EDA Board meets at 7:30 a.m. in City Hall Council Chambers (\*2nd Wednesday) - 
 Golf Board meets at 6:30 p.m. at the Golf Club (\*4th Tuesday)  
\*Subject to change due to Holiday



118 Central Avenue North, New Prague, MN 56071  
phone: 952-758-4401 fax: 952-758-1149

**MEMORANDUM**

**TO:** HONORABLE MAYOR AND CITY COUNCIL

**CC:** JOSHUA TETZALFF, CITY ADMINISTRATOR

**FROM:** ROBIN PIKAL, FINANCE DIRECTOR

**SUBJECT:** PROPOSED HANDBOOK UPDATE – MN PAID LEAVE POLICY & ESST UPDATE

**DATE:** NOVEMBER 4<sup>TH</sup>, 2025

The purpose for these additional updates is to ensure the City has a policy in place for the new MN Paid Leave program going into effect January 1st, 2026. Abdo also reviewed our handbook for any other Time & Attendance and Leave policies (FMLA, MN Parental Leave) to ensure they align with the MN Paid Leave policy.

There was also an update for Emergency Sick and Safe Time (ESST): 2025 MN legislation changes the number of consecutive days an employee must be out before the employer can request documentation from three (3) to two (2).

The changes are proposed below, additions are in blue and deletions are in ~~red with strikethrough~~.

**Recommendation**

Staff recommends approval of the ESST update and MN Paid Leave Policy within the employee handbook, with the change effective January 1, 2026.

**Earned Safe and Sick Time (ESST) (Page 27 of Personnel Policy Handbook)**

Accrued and unused hours carry over into future years, up to a maximum of eighty (80) hours accrued overall. When the 80-hour overall limit is reached, accrual immediately stops until usage occurs, at which time accrual restarts.

The City may require notice of the need for use of ESST as provided below:

- If the need for use is foreseeable, the City may require advance notice of the intention to use earned sick and safe time but will not require more than five (5) days' advance notice in writing to Human Resources.
- If the need is unforeseeable, a City may require an employee to give notice of the need for earned sick and safe time as soon as practicable in writing to Human Resources.

The City may require reasonable documentation that the employee is using or used ESST for a qualifying purpose when an employee ESST for more than two consecutive days. ~~three consecutive days.~~

**Purpose**

This policy is established to comply with the Minnesota Paid Leave Law, which establishes a public insurance program administered by the Minnesota Department of Employment and Economic Development (“DEED”), providing eligible employees with paid leave for family and medical reasons beginning January 1, 2026 (“MPL”). The City provides MPL benefits to eligible employees through an approved equivalent plan administered by The City’s designated MPL insurance carrier instead of through DEED. This plan provides time off, payments, and job protections that are equal to or greater than those offered under the Minnesota Paid Leave Law. The MPL plan is funded by premium contributions payable to the City’s designated MPL insurance carrier and split between employers and employees pursuant to Minn. Stat. sec. 268B.14, subd. 3.

**Employee Application and Eligibility**

To apply for MPL benefits, employees must apply with the City’s designated insurance carrier. Employee eligibility based on such application is determined solely by the City’s designated MPL insurance carrier.

**Employee Notification Required**

Employees must provide the City with at least thirty (30) days’ notice before their MPL begins if the need for leave is foreseeable. If the leave is not foreseeable, employees must notify the City as soon as possible.

If the employee does not provide the City with at least thirty (30) days’ notice when the need for leave is foreseeable, the employee must explain why it was not possible or practicable upon request from the City.

In addition, employees are required to comply with any and all City policies and procedures for requesting leave, including but not limited to: Compensation, Attendance and Scheduling. Employees that fail to comply with relevant City policies and procedures are subject to discipline, up to and including termination from employment.

**Certification and Documentation Requirements**

Employees seeking MPL benefits are required to provide copies of any certification of eligibility or other relevant medical documents to their supervisor or designated Paid Leave Administrator on the same day that they are submitted to the City’s designated MPL insurance carrier for MPL benefit consideration.

**Intermittent Leave**

Employees taking intermittent MPL are required to provide the City with a schedule of the workdays the employee needs off as soon as possible. Employees taking intermittent leave must make a reasonable effort to schedule the intermittent leave. Intermittent leave will be offered in 30-minute increments, similar to the City’s Sick Leave policy.

**Concurrent Leaves**

Employees taking MPL, whether intermittently or continuously, that are concurrently eligible for Family and Medical Leave Act (“FMLA”) and/or pregnancy/parenting leave under Minn. Stat. sec. 181.941 will automatically be placed on such leaves to run concurrently with MPL.

**Supplemental Benefits**

Employees are permitted to use their available paid leave time as a supplemental benefit while on leave under MPL.

**Health Insurance**

Employees taking MPL will continue to be covered under the City’s group health insurance plan under the same conditions and at the same level of City contributions as would have been provided had they been continuously employed during the leave period. Employees are responsible for their portion of premiums due on the coverage. Employees will work with the City’s Paid Leave Administrator to determine the method as to how these premiums will be covered by the employee. If possible, this process must be determined prior to the employee going out on leave.

**MPL Fraud**

An employee is guilty of theft if they obtain or attempt to obtain benefits to which the individual is not entitled. Reporting false information to the City’s designated MPL insurance carrier and/or the City will be cause for discipline, up to and including termination.

# STATE OF MINNESOTA

## Executive Department



### Governor Tim Walz

#### Executive Order 23-11

#### Creating a Committee to Coordinate Commemorations of the 250th Anniversary of the American Revolution

**I, Tim Walz, Governor of the State of Minnesota**, by the authority vested in me by the Constitution and applicable statutes, issue the following Executive Order:

In 2026, Americans across the nation will mark the 250th (semiquincentennial) anniversary of the American Revolution.

This occasion provides an opportunity for Minnesotans to learn about the context and events of our nation’s founding, as well as subsequent historic events.

An organizing body is needed to help coordinate commemorations undertaken by public and private organizations and individuals to ensure that all Minnesotans have opportunities to learn about our complex and inspiring past.

For these reasons, I order as follows:

1. The Governor’s Committee on Minnesota America 250 (“the Committee”) is established to plan, guide, promote, and coordinate activities in commemoration of the 250th anniversary of the American Revolution and Minnesota’s significant contributions to the life of our nation over the course of the 250 years.
2. The Committee will consist of up to 15 members, including:
  - a. Two co-chairs and up to eight additional members to be appointed by the Governor. The Governor’s appointees will include individuals with experience and expertise in history or history education, tourism, or the humanities.
  - b. One member of the Minnesota Senate designated by the Senate Majority Leader.

- c. One member of the Minnesota Senate designated by the Senate Minority Leader.
  - d. One member of the Minnesota House of Representatives designated by the Speaker of the House.
  - e. One member of the Minnesota House of Representatives designated by the House Minority Leader.
  - f. One tribal member designated by the Minnesota Indian Affairs Council.
3. The Committee will:
- a. Develop, encourage, and execute an inclusive celebration of the 250th anniversary of the American Revolution and subsequent historic events in American history through civic, cultural, and historical education and programming for all Minnesotans.
  - b. Encourage civic, historical, educational, business, and other organizations throughout Minnesota to organize and participate in activities to expand the understanding and appreciation of the American Revolution and subsequent historic events.
  - c. Coordinate with the U.S. Semiquincentennial Commission, as well as state and local commissions and private and public organizations and partners, in planning and carrying out this work.
  - d. Provide assistance to nonprofit organizations and governmental units in the development of programs, projects, and activities pertaining to the 250th anniversary of the American Revolution that have lasting educational value within the state.
  - e. Submit an action plan to the Governor and the Minnesota Legislature by January 15, 2024, that outlines the Committee’s goals, mission, and recommendations, as well as an annual report each subsequent year that includes any update on the action plan, implementation benchmarks, and related deadlines and schedules.
  - f. The Committee will submit its annual report by January 15 of each year.
4. State agencies and other organizations are encouraged to assist the Committee in its efforts. The Minnesota Historical Society will convene initial meetings of the Committee and will provide support to the Committee.

This Executive Order is effective fifteen days after publication in the State Register and filing with the Secretary of State. It will remain in effect until rescinded by proper authority or until December 31, 2026, whichever occurs first.



A determination that any provision of this Executive Order is invalid will not affect the enforceability of any other provision of this Executive Order. Rather, the invalid provision will be modified to the extent necessary so that it is enforceable.

Signed on September 22, 2023.

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**Tim Walz**  
Governor

Filed According to Law:

Secretary of State  
Filed September 22, 2023 Office of the  
Minnesota Secretary of State  
Steve Simon

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**Steve Simon**



Building a Better World  
for All of Us®

## MEMORANDUM

TO: Mayor and City Council  
Joshua Tetzlaff, City Administrator

FROM: Chris Knutson, PE (Lic. MN)

DATE: November 6, 2025

RE: Project Updates

See below for updates on current SEH Projects for the City of New Prague.

### **2024 STREET AND UTILITY IMPROVEMENTS PROJECT**

The contractor has not completed all closeout repairs. Paving repairs have been made but need to be swept before completing review. The bonding agency has been contacted for assistance.

### **2025 STREET AND UTILITY IMPROVEMENTS PROJECT**

The contractor has returned to complete some punch list items and is expected back soon to complete more. Concrete repairs may still happen if weather stays warm enough.

### **CITY CENTER STORM POND**

This project is approximately 90% complete and on-hold as funding is determined.

### **LEAD SERVICE LINE REPLACEMENTS**

A kickoff meeting will be held on November 19<sup>th</sup>.

### **2026 STREET IMPROVEMENT PROJECT**

A review of drawings will be held on November 13<sup>th</sup> with staff and a neighborhood meeting is scheduled for November 17<sup>th</sup>.

Included with the council packet is a resolution to officially order this Feasibility Report. This is a required step if the project is to include assessments to benefitting property owners.

cdk

x:\ko\newpr\common\council meetings\111725 cc project updates.docx

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }  
}

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-01**

**2026 STREET IMPROVEMENT PROJECT  
ORDERING PREPARATION OF REPORT ON IMPROVEMENT**

**WHEREAS**, it is proposed to make improvements to the following streets:

- 10th Avenue SE between 15th Street SE (CSAH 29) and 1st Street SE

and to assess the benefited property for all or a portion of the cost of the improvement, pursuant to Minnesota Statutes, Chapter 429,

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NEW PRAGUE, MINNESOTA:**

That the proposed improvement be referred to pursuant to Short Elliott Hendrickson Inc. (SEH®) for study and that they are instructed to report to the council with all convenient speed advising the council in a preliminary way as to whether the proposed improvement is necessary, cost-effective, and feasible and as to whether it should best be made as proposed or in connection with some other improvement, and the estimated cost of the improvement as recommended.

Adopted by the council this 17th day of November, 2025.

\_\_\_\_\_  
Charles Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-02**

**DEFERRING SPECIAL ASSESSMENT FOR CITY OF NEW PRAGUE 2025  
STREET AND UTILITY IMPROVEMENT PROJECT FOR KATHLEEN VOGEL  
AGAINST CERTAIN PROPERTY BASED UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2025 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

- (1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.
- (2) The Applicant must be the owner of the property.
- (3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 240061020 (the “Subject Property”) as provided below;

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2025 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$15,030. Parcel I.D. #240061020 for \$15,030.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 5.2704% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 17th day of November, 2025.

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator





118 Central Avenue North, New Prague, MN 56071  
phone: 952-758-4401 fax: 952-758-1149

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**MEMORANDUM**

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**TO:** HONORABLE MAYOR AND CITY COUNCIL  
**FROM:** JOSHUA TETZLAFF, CITY ADMINISTRATOR  
**SUBJECT:** ASSESSMENT DEFERRAL APPLICATIONS  
**DATE:** NOVEMBER 7, 2025

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According to City Policy, property owners who face an assessment from the City are able to request deferral from the City Council if they meet certain criteria. For property owners who would like to request deferral based on age, disability, military service, or for having unimproved property, the request shall go before the City Council for approval. For applicants requesting deferral based on income, that request is handled administratively.

For the 2025 Street Project, there were seven property owners who are requesting deferral. Six of the applicants are requesting deferral based on age:

- JoAnn Dawson (320 Lincoln Avenue N)
- Mark Fahrenkamp (202 Pershing Avenue N)
- Karen Hoylo (106 Lincoln Avenue N)
- Ed & Laura Prokes (107 Pershing Avenue N) (Lot 1)
- Ed & Laura Prokes (107 Pershing Avenue N) (Lot 2)
- Kathleen Vogel (112 Lincoln Avenue N)

The applications for the six assessment deferrals, based on age, have been included for your review.

**Recommendation**

Staff recommends approval of the six assessment deferrals list above.

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }  
}

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-03**

**DEFERRING SPECIAL ASSESSMENT FOR CITY OF NEW PRAGUE 2025 STREET AND UTILITY  
IMPROVEMENT PROJECT FOR JO ANN DAWSON AGAINST CERTAIN PROPERTY BASED  
UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2025 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

(1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.

(2) The Applicant must be the owner of the property.

(3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 249340420 (the “Subject Property”) as provided below;



State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }  
}

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2025 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$15,030. Parcel I.D. #249340420 for \$15,030.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 5.2704% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 17th day of November, 2025.

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator

**State of Minnesota  
Counties of Le Sueur/Scott  
City of New Prague**

**City Administrator’s Certificate as to  
Deferred Assessment under Minnesota  
Statutes Sections 435.193 to 435.195  
(Assessment Deferral for Seniors, Disabled or  
Military Persons)**

The undersigned duly appointed and acting City Administrator of the City of New Prague, Minnesota, certifies that the following special assessment and interest thereon have been deferred by the City Council pursuant to Minnesota Statutes Sections 435.193 to 435.195 (Assessment Deferral for Seniors, Disable or Military Persons) and the terms of City of New Prague Resolution #25-11-17-03 adopted November 17, 2025.

The authority for this Deferred Assessment is based on a City of New Prague Special Assessment Policy which was adopted by the City Council on September 6, 2022.

Legal description of property assessed: All that part of the Northwest Quarter of the Southeast Quarter (NW 1/4 of SE 1/4) of Section Thirty-four (34), Township One Hundred Thirteen (113), Range Twenty Three (23), Scott County, Minnesota, described as follows: Commencing at a point 120 feet North of the Northeast corner of Block Ten (10), Park Addition to New Prague, according to the plat thereof on file and of record in the Office of the Register of Deeds in and for Scott County, Minnesota; thence running West One Hundred Fifty (150) feet; thence running North Sixty (60) feet; thence running East One Hundred Fifty (150) feet; thence running South Sixty (60) feet to the place of beginning

PID #'s of property assessed: 24-934-0420

Amount of assessment deferred: \$15,030.00

Such deferred assessment shall be payable upon: the death of the owner/applicant when there is no spouse who is eligible for deferment; the sale, transfer or subdivision of the property; the loss of homestead status on the property for any reason, subject to and Minnesota Statutes Sections 435.193 to 435.195 or within 30 years of the date of adoption of Resolution #25-11-17-03 which occurred on November 17, 2025, subject to the terms of the resolution and Minnesota Statutes Section 429.061.

Dated: November 17, 2025.

\_\_\_\_\_  
Joshua M. Tetzlaff, City Administrator

STATE OF MINNESOTA                    )  
  ) ss.  
COUNTIES OF SCOTT & LESUEUR        )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of November, 2025, by Joshua M. Tetzlaff, the City Administrator of the City of New Prague, a Minnesota municipal corporation on behalf of the City.

\_\_\_\_\_  
Notary Public

This document drafted by:  
City of New Prague  
Ken Ondich – Planning Director  
118 Central Ave. N.  
New Prague, MN 56071  
(952) 758-4401

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-04**

**DEFERRING SPECIAL ASSESSMENT FOR CITY OF NEW PRAGUE 2025 STREET AND  
UTILITY IMPROVEMENT PROJECT FOR MARK FAHRENKAMP AGAINST CERTAIN  
PROPERTY BASED UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2025 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

- (1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.
- (2) The Applicant must be the owner of the property.
- (3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 240060730 (the “Subject Property”) as provided below;

State of Minnesota  
Counties of Scott & Le Sueur }  
City of New Prague

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2025 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$15,030. Parcel I.D. #240060730 for \$15,030.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 5.2704% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 17th day of November, 2025.

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator



State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-05**

**DEFERRING SPECIAL ASSESSMENT FOR CITY OF NEW PRAGUE 2025 STREET  
AND UTILITY IMPROVEMENT PROJECT FOR KAREN HOYLO AGAINST CERTAIN  
PROPERTY BASED UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2025 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

- (1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.
- (2) The Applicant must be the owner of the property.
- (3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 240060990 (the “Subject Property”) as provided below;

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2025 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$15,030. Parcel I.D. #240060990 for \$15,030.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 5.2704% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 17th day of November, 2025.

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator

**State of Minnesota  
Counties of Le Sueur/Scott  
City of New Prague**

**City Administrator’s Certificate as to  
Deferred Assessment under Minnesota  
Statutes Sections 435.193 to 435.195  
(Assessment Deferral for Seniors, Disabled or  
Military Persons)**

The undersigned duly appointed and acting City Administrator of the City of New Prague, Minnesota, certifies that the following special assessment and interest thereon have been deferred by the City Council pursuant to Minnesota Statutes Sections 435.193 to 435.195 (Assessment Deferral for Seniors, Disable or Military Persons) and the terms of City of New Prague Resolution #25-11-17-05 adopted November 17, 2025.

The authority for this Deferred Assessment is based on a City of New Prague Special Assessment Policy which was adopted by the City Council on September 6, 2022.

Legal description of property assessed: Lot Two (2), Block Twelve (12), Park Addition to New Prague, Scott County, Minnesota.

PID #'s of property assessed: 24-006-0990

Amount of assessment deferred: \$15,030.00

Such deferred assessment shall be payable upon: the death of the owner/applicant when there is no spouse who is eligible for deferment; the sale, transfer or subdivision of the property; the loss of homestead status on the property for any reason, subject to and Minnesota Statutes Sections 435.193 to 435.195 or within 30 years of the date of adoption of Resolution #25-11-17-05 which occurred on November 17, 2025, subject to the terms of the resolution and Minnesota Statutes Section 429.061.

Dated: November 17, 2025.

\_\_\_\_\_  
Joshua M. Tetzlaff, City Administrator

STATE OF MINNESOTA                    )  
  ) ss.  
COUNTIES OF SCOTT & LESUEUR        )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of November, 2025, by Joshua M. Tetzlaff, the City Administrator of the City of New Prague, a Minnesota municipal corporation on behalf of the City.

\_\_\_\_\_  
Notary Public

This document drafted by:  
City of New Prague  
Ken Ondich – Planning Director  
118 Central Ave. N.  
New Prague, MN 56071  
(952) 758-4401



State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-06**

**DEFERRING SPECIAL ASSESSMENT FOR CITY OF NEW PRAGUE 2025 STREET  
AND UTILITY IMPROVEMENT PROJECT FOR ED & LAURA PROKES AGAINST  
CERTAIN PROPERTY BASED UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2025 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

- (1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.
- (2) The Applicant must be the owner of the property.
- (3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 240060460 (the “Subject Property”) as provided below;

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague }

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2025 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$15,030. Parcel I.D. #240060460 for \$15,030.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 5.2704% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 17th day of November, 2025.

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator

**State of Minnesota  
Counties of Le Sueur/Scott  
City of New Prague**

**City Administrator’s Certificate as to  
Deferred Assessment under Minnesota  
Statutes Sections 435.193 to 435.195  
(Assessment Deferral for Seniors, Disabled or  
Military Persons)**

The undersigned duly appointed and acting City Administrator of the City of New Prague, Minnesota, certifies that the following special assessment and interest thereon have been deferred by the City Council pursuant to Minnesota Statutes Sections 435.193 to 435.195 (Assessment Deferral for Seniors, Disable or Military Persons) and the terms of City of New Prague Resolution #25-11-17-06 adopted November 17, 2025.

The authority for this Deferred Assessment is based on a City of New Prague Special Assessment Policy which was adopted by the City Council on September 6, 2022.

Legal description of property assessed: Lot One (1), Block Six (6), Park Addition to New Prague, Scott County, Minnesota.

PID #'s of property assessed: 24-006-0460

Amount of assessment deferred: \$15,030.00

Such deferred assessment shall be payable upon: the death of the owner/applicant when there is no spouse who is eligible for deferment; the sale, transfer or subdivision of the property; the loss of homestead status on the property for any reason, subject to and Minnesota Statutes Sections 435.193 to 435.195 or within 30 years of the date of adoption of Resolution #25-11-17-06 which occurred on November 17, 2025, subject to the terms of the resolution and Minnesota Statutes Section 429.061.

Dated: November 17, 2025.

\_\_\_\_\_  
Joshua M. Tetzlaff, City Administrator

STATE OF MINNESOTA                    )  
  ) ss.  
COUNTIES OF SCOTT & LESUEUR    )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of November, 2025, by Joshua M. Tetzlaff, the City Administrator of the City of New Prague, a Minnesota municipal corporation on behalf of the City.

\_\_\_\_\_  
Notary Public

This document drafted by:  
City of New Prague  
Ken Ondich – Planning Director  
118 Central Ave. N.  
New Prague, MN 56071  
(952) 758-4401

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague

}

**CITY OF NEW PRAGUE  
RESOLUTION #25-11-17-07**

**DEFERRING SPECIAL ASSESSMENT FOR CITY OF NEW PRAGUE 2025 STREET  
AND UTILITY IMPROVEMENT PROJECT FOR ED & LAURA PROKES AGAINST  
CERTAIN PROPERTY BASED UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2025 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

- (1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.
- (2) The Applicant must be the owner of the property.
- (3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 240060470 (the “Subject Property”) as provided below;

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague

}

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2025 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$15,030. Parcel I.D. #240060470 for \$15,030.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 5.2704% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 17th day of November, 2025.

\_\_\_\_\_  
Charles L. Nickolay  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator

**State of Minnesota  
Counties of Le Sueur/Scott  
City of New Prague**

**City Administrator’s Certificate as to  
Deferred Assessment under Minnesota  
Statutes Sections 435.193 to 435.195  
(Assessment Deferral for Seniors, Disabled or  
Military Persons)**

The undersigned duly appointed and acting City Administrator of the City of New Prague, Minnesota, certifies that the following special assessment and interest thereon have been deferred by the City Council pursuant to Minnesota Statutes Sections 435.193 to 435.195 (Assessment Deferral for Seniors, Disable or Military Persons) and the terms of City of New Prague Resolution #25-11-17-07 adopted November 17, 2025.

The authority for this Deferred Assessment is based on a City of New Prague Special Assessment Policy which was adopted by the City Council on September 6, 2022.

Legal description of property assessed: Lot Two (2), Block Six (6), Park Addition to New Prague, Scott County, Minnesota, according to the plat thereof on file and of record, in the Office of the County Recorder of Scott County, Minnesota.

PID #'s of property assessed: 24-006-0470

Amount of assessment deferred: \$15,030.00

Such deferred assessment shall be payable upon: the death of the owner/applicant when there is no spouse who is eligible for deferment; the sale, transfer or subdivision of the property; the loss of homestead status on the property for any reason, subject to and Minnesota Statutes Sections 435.193 to 435.195 or within 30 years of the date of adoption of Resolution #25-11-17-07 which occurred on November 17, 2025, subject to the terms of the resolution and Minnesota Statutes Section 429.061.

Dated: November 17, 2025.

\_\_\_\_\_  
Joshua M. Tetzlaff, City Administrator

STATE OF MINNESOTA )  
) ss.  
COUNTIES OF SCOTT & LESUEUR )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of November, 2025, by Joshua M. Tetzlaff, the City Administrator of the City of New Prague, a Minnesota municipal corporation on behalf of the City.

\_\_\_\_\_  
Notary Public

This document drafted by:  
City of New Prague  
Ken Ondich – Planning Director  
118 Central Ave. N.  
New Prague, MN 56071  
(952) 758-4401



118 Central Avenue North, New Prague, MN 56071  
phone: 952-758-4401 fax: 952-758-1149

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**MEMORANDUM**

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**TO:** HONORABLE MAYOR AND CITY COUNCIL  
**FROM:** JOSHUA TETZLAFF, CITY ADMINISTRATOR  
**SUBJECT:** CONDUIT DEBT FEE POLICY  
**DATE:** NOVEMBER 13, 2025

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Over the past few years, the City has been approached by non-profit organizations asking if we would consider being the issuer of conduit financing. The purpose of this policy is to establish the fees charged by the City of New Prague (the "City") to recover administrative costs for services related to the issuance of conduit debt obligations. This policy aligns with other municipalities and was reviewed by our Municipal Advisors.

Conduit debt obligations are certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.

**Recommendation**  
Staff recommends approval of the Conduit Debt Fee Policy.

**CITY OF NEW PRAGUE, MN  
CONDUIT DEBT FEE POLICY  
Proposed 11/17/2025**

**PURPOSE**

1. Conduit debt obligations are certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.
2. The purpose of this policy is to establish the fees charged by the City of New Prague (the "City") to recover administrative costs for services related to the issuance of conduit debt obligations. An applicant for tax-exempt financing must submit to the City an application, obtained from the City's Finance Department.

**POLICY**

1. For debt issued through the City of New Prague as conduit debt under Minnesota statutes and IRS regulations for which the proceeds are to be loaned to a borrower and repaid through revenues and/or proceeds from a project for which the proceeds were borrowed, the City of New Prague will charge an upfront administrative fee of up to 1% of the principal amount of the bonds, or as negotiated by the New Prague City Council.
2. The City is to be reimbursed and held harmless for and from any out-of-pocket expenses related to the tax-exempt financing including, but not limited to, legal fees, municipal advisor fees, arbitrage consulting fees, bond counsel fees, the City staff's expenses in connection with the application, and any deposits or application fees required under state law in order to secure allocation of bonding authority. The applicant must execute a letter to the City undertaking to pay all such expenses. A non-refundable City application fee in the amount of \$2,500 must be included with the submission of the application.
3. The applicant must select a qualified financial adviser or underwriter to assist the applicant in preparing all necessary application documents and materials. The financial adviser will submit a letter that establishes the financial feasibility of the project. Applications may, in the alternative, include a signed letter from a responsible financial institution indicating that the project is economically feasible and viable and stating that bonds can be successfully sold for the project or that an individual or institution intends to purchase all of the bonds. If the applicant is not seeking other public assistance for the project, the City's financial advisor will be required to review the project for financial feasibility.

The applicant must receive approval from the appropriate state agencies, secure financing and commence construction within one year of the date of the resolution giving preliminary approval to the project or the housing program. Upon application, the Council may approve an extension of the preliminary approval.

The City will appoint bond counsel for the bond issue, which will normally be the City's regularly retained bond counsel.



**CITY OF NEW PRAGUE, MN  
CONDUIT DEBT FEE POLICY  
Proposed 11/17/2025**

4. Projects must be compatible with the overall development plans and objectives of the City and shall meet all applicable zoning and land use regulations of the City.
5. Prior to closing and delivery of the bonds for the project, the applicant must pay, or commit to pay at closing an administrative fee in the amount of 1% of par of the bonds, or as negotiated based upon size of issuance. The administrative fees required by this paragraph will be adjusted at or paid prior to delivery of the bonds if necessary to ensure compliance with the Internal Revenue Code and regulations.

If the City determines that issuance of the bonds requested by the applicant is reasonably expected to cause governmental bonds issued by the City in that calendar year to be ineligible for designation as “qualified tax exempt obligations” under Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (also known as “bank qualified”), the applicant will be required to reimburse the City, at the time of issuance of the City’s bonds, for any interest rate differential between bank qualified and non-bank qualified bonds.

6. Subsequent Proceedings. Where changes to the underlying documents or credit facilities of outstanding bond issues are to be made and require Council action (including changes that are a “deemed reissuance” under Internal Revenue Service regulations), the City will not charge an administrative fee but the actual costs incurred by the City must be reimbursed. No formal application form is required.
7. Post-Issuance Compliance. The City will require that each borrower demonstrate to the City that the borrower will substantially meet the same procedures for post-issuance compliance that apply to City governmental bonds under the Policy and the Procedures. The City requires that borrowers retain either the City’s arbitrage consultant or a trustee and/or an independent arbitrage consultant for the term of the bonds and provide the City with copies of all required reports showing compliance with regulations.

**PROCEDURE**

1. Upon request from a potential borrower for the city to use its statutory authority to issue conduit debt, city staff will inform the borrower of the administrative fee for issuing conduit debt. The borrower will be required to submit a written proposal to the city detailing the purpose of the borrowing, along with the non-refundable application fee.
2. Consideration of an application for tax-exempt financing must be done at a public hearing held by the Council. Changes or modifications to the project after the public hearing and preliminary Council approval must be consistent with the scope of the project as proposed at the time of preliminary approval.
3. Upon issuance of the bonds, the borrower will be charged the administrative fee collected at closing. The City may also negotiate an alternative debt issuance fee on a case-by-case basis.

# 2026 ENTERPRISE FUNDS PRESENTATION

November 17, 2025



# DEPARTMENT UPDATES

## GOLF CLUB

### Notables from 2025

- The golf course opened for play on March 27<sup>th</sup> and has been busy ever since
- Membership continues to be strong with over 350 in 2025, which is about 40% more than in 2011
- 2025 saw the largest single-start event in the Golf Club's history, with over 190 players starting at once
- Thank you to Mary Kay Proshek (and husband Todd), Jan Hrabe, and Roger Studnicka for the dedicated work on keeping the flowers on the course beautiful
- Jess Trevino took over this year as the Food & Beverage Coordinator. Her past experience will help keep the operation successful
- The Junior Golf program continues to be one of the largest in the area. It wouldn't be possible without Dan Puls and Gerry Brown leading the program and all the volunteers to make it possible
- Ground Superintendent Jeff Pint continues to lead the maintenance staff and the course has, consistently, been the best conditioned course in the area





# DEPARTMENT UPDATES

## GOLF CLUB

### Golf Course

- Projected to add \$16,066 to the Golf Club Fund in 2026
  - Estimated 1/1/2026 Fund Balance: \$504,307
  - \$203,000 in CIP requests.
    - Recommend \$103,000 in cash reserves and 5-year equipment certificate, worth \$100,000 (Begin Pay 2027)
    - Clubhouse
      - Dining Room Chairs, \$2,500
      - Carpet, \$12,000
    - Grounds
      - Fairway Aerifier, \$65,000
      - Greens Mower #1, \$36,000
      - Greens Mower #2, \$36,000
      - Utility Rough Mower, \$52,000
  - Increase of \$131,892, or 9.07%, in projected revenue
    - 8.52% increase in Operations
    - 10.46% increase in Food & Beverage
  - Increase of \$114,675, or 7.60%, in projected expenditures
    - 1.92% increase in Operations
    - 9.48% increase in Food & Beverage
    - 9.75% increase in Maintenance



# **DEPARTMENT UPDATES** **SANITARY AND STORM SEWERS**

## **Notables from 2025**

- Staff gave about 10 New Prague School educational tours
- Fixed aging equipment
  - Pretreatment pump, polymer pump, main lift station cabinet, and more
- Started SCADA upgrade
- First year working with new wastewater superintendent
- Cleaned the Southside Park pond
- New Prague will become a MS-4 City in 2026 and will be working with SEH to develop a surface water management plan



# **DEPARTMENT UPDATES**

## **SANITARY AND STORM SEWERS**

### Wastewater

- ▶ Projected to draw \$455,677 from reserves
- ▶ Increase of \$147,089, or 3.86%, in projected revenues
  - ▶ 3% increase in rates
- ▶ Increase of \$62,240, or 2.34%, in budgeted expenditures
  - ▶ Increase of \$28,615, or 3.62% in Personnel Costs
  - ▶ Increase of \$94,199, or 3.61% in Operating Costs
- ▶ Increase of \$21,273 in Debt Service

# **DEPARTMENT UPDATES**

## **SANITARY AND STORM SEWERS**

### Stormwater

- Projected to use \$53,949 in reserves
- Revenues projected to increase \$26,393, or 6.27%
  - 2.0% increase in rates
- Increase of \$29,735 in budgeted expenditures
  - Increase of \$15,036, or 15.53% in Personnel Costs
  - Increase of \$15,314, or 4.95%, in Operating Expenses
  - Increase of \$9,598 in Debt Service



# DEPARTMENT UPDATES UTILITIES

- Notable 2025 Water Updates
  - Replaced 4,700' of water main and 100 service lines on the 2025 Infrastructure Project
  - Replaced Well #2's and Well #6's failed pumps
  - Awarded over \$1m in grants to replace 80 lead service lines for residents (work in 2026)
  - Began process for rehabbing the Filter Plant #3 (work in 2026)



# **DEPARTMENT UPDATES**

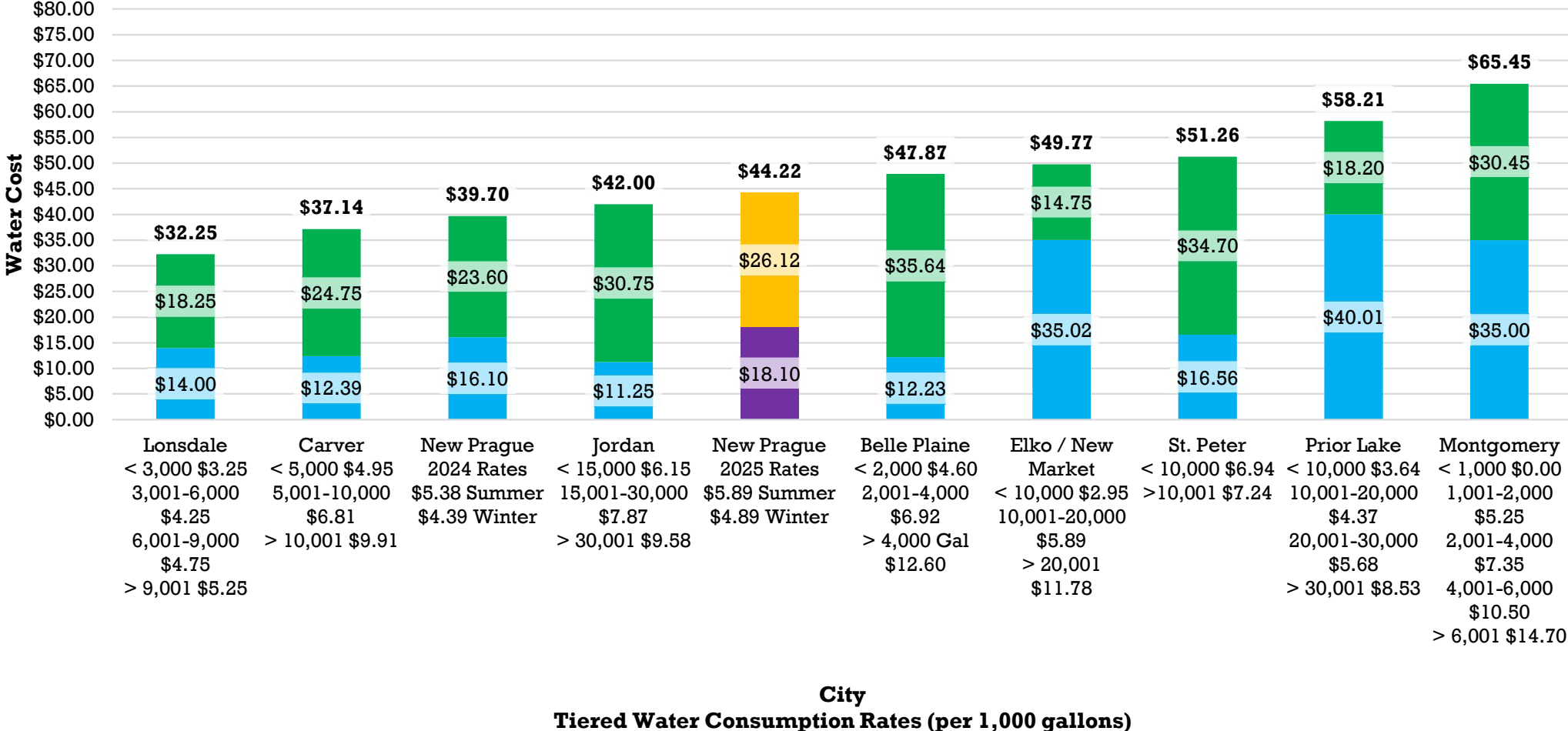
## **UTILITIES**

### Water

- Projected to add \$507,949 to reserves
- Increase of \$217,903, or 10.59%, in projected revenues
  - Increase of \$0.68/1000 gallons for non-summer months and \$0.18/1000 gallons for summer months
  - Residential users who average 4,000 gallons will see about \$2.72 per month increase
- Increase of \$51,816, or 3.02%, in budgeted expenditures
  - Increase of \$28,018 in distribution
  - Increase of \$20,400 in personnel costs
  - Increase of \$7,620 in administration/general

### New Prague Utilities Commission Monthly water costs compared to surrounding cities based on 5,000 gallon usage

■ Monthly Base Rate     
 ■ Water Usage Cost based on 5,000 gallons



# **DEPARTMENT UPDATES**

## **UTILITIES**

- **Notable 2025 Electric Updates**

- Installed 22,000' of new underground distribution lines, 5 commercial services, and 5,000' of fiber optic lines
- Installed commercial services to Mayo Hospital, 2 if by Sea Tactical, Bevcomm, Heartland Credit Union, and Great River Energy
- Installed underground infrastructure for new Generation Facility





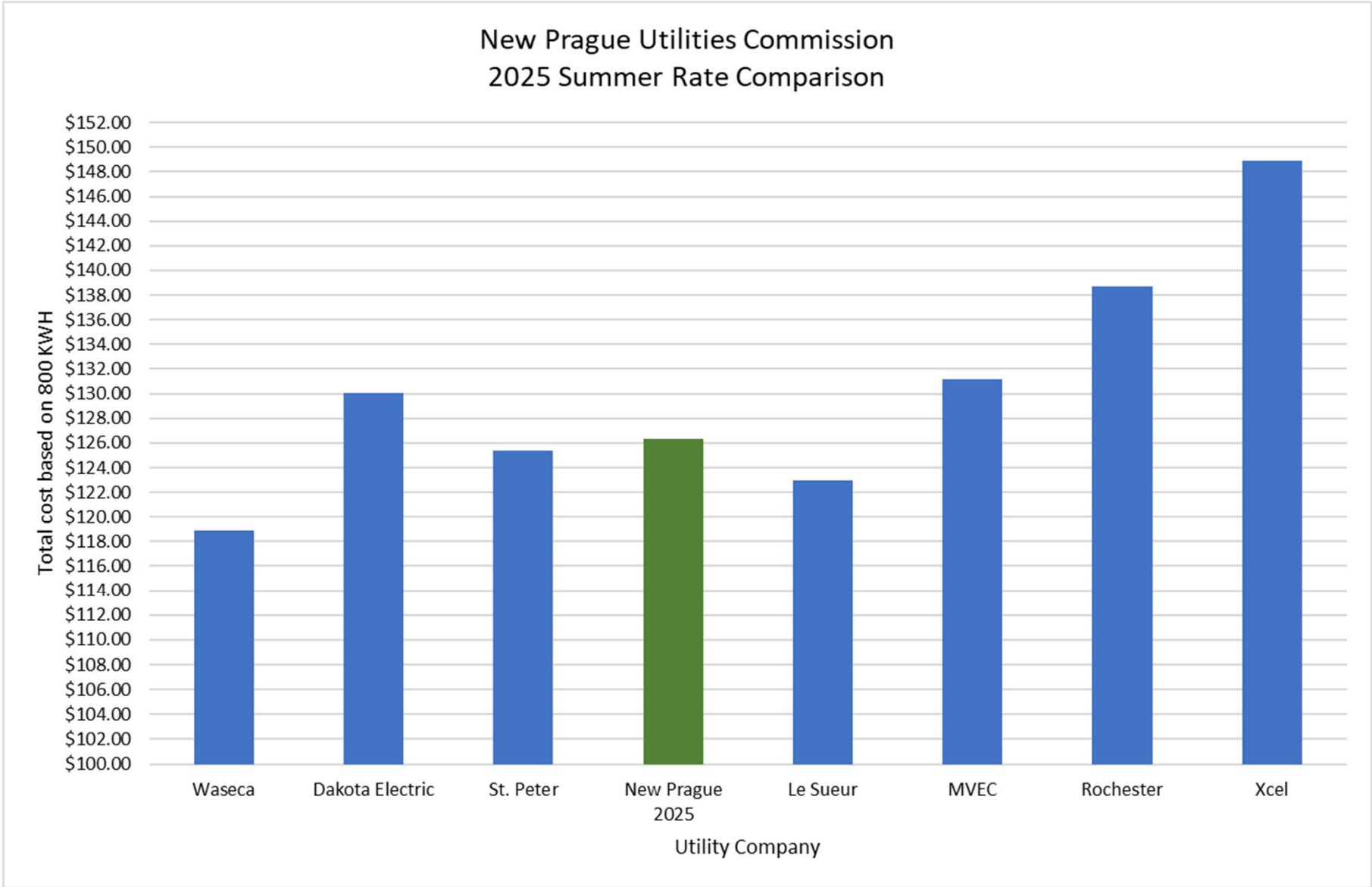
# DEPARTMENT UPDATES

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## UTILITIES

### Electric

- ▶ Projected to add \$1,018,847 to reserves
- ▶ Increase of \$286,360 or 2.75%, in budgeted revenues
  - ▶ Increase of 2% for all residential, commercial, and industrial rate classes
- ▶ Decrease of \$404,079, or 4.01%, in budgeted expenditures
  - ▶ Decrease of \$763,373 in purchased power
  - ▶ Decrease of \$126,740 in SMMPA O&M expenses
  - ▶ Increase of \$238,739 in personnel costs



# **DEPARTMENT UPDATES**

## **AMBULANCE**

### Ambulance

- There are no budgeted items in the ambulance fund for 2026. Staff is proposing revenues and expenditures be absorbed by the General Fund
- 2024 Audited Ending Balance: \$201,740
  - Revenues exceed expenditures most years

# QUESTIONS?

**GOLF FUND - FUND 603  
DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
<b>Golf</b>		<b>-\$14,916.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	0
<b>Revenue</b>		<b>-\$14,916.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	0
PERA PENSION OTHER REVENUE	603-3-0000-33439	-\$5,384.00	\$0.00	\$0.00	\$0.00	0
BOND PREMIUM AMORTIZATION	603-3-0000-39500	-\$9,532.03	\$0.00	\$0.00	\$0.00	0
<b>Golf Food &amp; Beverage</b>		<b>-\$57,279.39</b>	<b>-\$77,324.00</b>	<b>-\$88,676.00</b>	-\$11,352.00	15%
<b>Expense</b>		<b>\$351,163.91</b>	<b>\$333,676.00</b>	<b>\$365,324.00</b>	\$31,648.00	9%
WAGES OVERTIME	603-4-4512-102	\$437.27	\$500.00	\$1,500.00	\$1,000.00	200%
WAGES PART-TIME	603-4-4512-103	\$103,574.89	\$102,000.00	\$105,000.00	\$3,000.00	3%
GRATUITIES	603-4-4512-104	\$8,468.78	\$11,000.00	\$12,000.00	\$1,000.00	9%
UNEMPLOYMENT BENEFITS	603-4-4512-114	\$128.34	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4512-121	\$3,585.56	\$4,500.00	\$3,500.00	-\$1,000.00	-22%
EMPLOYER CONT. F I C A	603-4-4512-122	\$8,623.96	\$7,000.00	\$8,500.00	\$1,500.00	21%
WORKER'S COMPENSATION	603-4-4512-151	\$655.18	\$866.00	\$1,386.00	\$520.00	60%
SUPPLIES - GENERAL	603-4-4512-210	\$15,311.70	\$18,000.00	\$17,500.00	-\$500.00	-3%
TOWELS/LINENS	603-4-4512-217	\$5,242.23	\$4,800.00	\$4,000.00	-\$800.00	-17%
COGS - ALCOHOL	603-4-4512-251	\$69,425.73	\$60,000.00	\$75,745.00	\$15,745.00	26%
COGS - BEV NON-ALCOHOL	603-4-4512-254	\$21,178.57	\$17,000.00	\$24,057.00	\$7,057.00	42%
COGS - FOOD	603-4-4512-259	\$81,636.03	\$81,760.00	\$90,720.00	\$8,960.00	11%
COGS - SUNDRIES	603-4-4512-262	\$11,457.19	\$7,650.00	\$7,150.00	-\$500.00	-7%
EXPIRED GOODS	603-4-4512-263	\$0.00	\$500.00	\$500.00	\$0.00	0%
INSURANCE DEDUCTIBLE	603-4-4512-365	\$241.36	\$0.00	\$0.00	\$0.00	0
REPAIRS & MAINTENANCE	603-4-4512-404	\$4,991.18	\$4,000.00	\$4,500.00	\$500.00	13%
EQUIPMENT RENTAL	603-4-4512-415	\$4,132.51	\$2,600.00	\$3,000.00	\$400.00	15%
MISCELLANEOUS EXPENSE	603-4-4512-430	\$7,154.00	\$2,000.00	\$1,500.00	-\$500.00	-25%
LICENSE FEES/REGISTRATION	603-4-4512-460	\$3,320.43	\$4,500.00	\$4,500.00	\$0.00	0%
CAPITAL OUTLAY	603-4-4512-500	\$1,599.00	\$5,000.00	\$0.00	-\$5,000.00	-100%
EMPLOYER CONT. PFMLA	603-4-4512-123		\$0.00	\$266.00	\$266.00	0
<b>Revenue</b>		<b>-\$408,443.30</b>	<b>-\$411,000.00</b>	<b>-\$454,000.00</b>	-\$43,000.00	10%
FACILITY FEES	603-3-4512-38044	-\$5,202.96	-\$6,000.00	-\$6,000.00	\$0.00	0%
GRATUITIES	603-3-4512-38045	-\$8,468.77	-\$11,000.00	-\$12,000.00	-\$1,000.00	9%
FOOD SALES	603-3-4512-38140	-\$157,487.37	-\$160,000.00	-\$175,000.00	-\$15,000.00	9%
BEVERAGE NON-ALCOHOL	603-3-4512-38141	-\$29,051.46	-\$30,000.00	-\$33,000.00	-\$3,000.00	10%
BEVERAGE ALCOHOL	603-3-4512-38142	-\$197,046.63	-\$195,000.00	-\$215,000.00	-\$20,000.00	10%
SUNDRIES	603-3-4512-38143	-\$11,186.11	-\$9,000.00	-\$13,000.00	-\$4,000.00	44%
<b>Golf Mainteance</b>		<b>\$530,925.27</b>	<b>\$594,078.00</b>	<b>\$840,974.00</b>	\$246,896.00	42%
<b>Expense</b>		<b>\$530,925.27</b>	<b>\$594,078.00</b>	<b>\$840,974.00</b>	\$246,896.00	42%
WAGES FULL-TIME	603-4-4513-101	\$192,451.92	\$191,045.00	\$198,640.00	\$7,595.00	4%
WAGES OVERTIME	603-4-4513-102	\$2,155.49	\$1,000.00	\$2,500.00	\$1,500.00	150%
WAGES PART-TIME	603-4-4513-103	\$105,241.39	\$105,000.00	\$115,000.00	\$10,000.00	10%
EMPLOYEE BENEFITS	603-4-4513-113	\$700.00	\$760.00	\$700.00	-\$60.00	-8%
VACATION ACCRUAL	603-4-4513-115	\$3,756.37	\$0.00	\$3,750.00	\$3,750.00	0
EMPLOYER CONT. P E R A	603-4-4513-121	\$15,336.31	\$14,283.00	\$15,250.00	\$967.00	7%
EMPLOYER CONT. F I C A	603-4-4513-122	\$22,249.93	\$20,211.00	\$23,363.00	\$3,152.00	16%
GERF CHANGE	603-4-4513-129	-\$14,475.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	603-4-4513-131	\$27,648.94	\$29,959.00	\$34,465.00	\$4,506.00	15%
DENTAL INSURANCE	603-4-4513-132	\$2,734.83	\$1,731.00	\$1,731.00	\$0.00	0%
LIFE & S-T DISABILITY	603-4-4513-133	\$559.40	\$536.00	\$579.00	\$43.00	8%
OPEB EXPENSE	603-4-4513-135	\$4,454.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMP INSURANCE	603-4-4513-151	\$2,791.56	\$3,822.00	\$4,154.00	\$332.00	9%
SUPPLIES - GENERAL	603-4-4513-210	\$8,785.98	\$8,000.00	\$12,000.00	\$4,000.00	50%
MOTOR FUELS	603-4-4513-212	\$25,007.52	\$25,000.00	\$25,000.00	\$0.00	0%



**GOLF FUND - FUND 603**  
**DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
FERTILIZER & CHEMICALS	603-4-4513-216	\$4,676.27	\$45,000.00	\$45,000.00	\$0.00	0%
R & M - MACHINERY PARTS	603-4-4513-221	\$28,756.68	\$30,000.00	\$30,000.00	\$0.00	0%
R & M - IRRIGATION	603-4-4513-222	\$12,089.75	\$15,000.00	\$35,000.00	\$20,000.00	133%
SAFETY EQUIP & TRAINING	603-4-4513-231	\$1,502.59	\$631.00	\$1,500.00	\$869.00	138%
R & M - COURSE GEN IMPROV	603-4-4513-247	\$13,809.72	\$15,000.00	\$17,500.00	\$2,500.00	17%
TRAVEL, CONF, MILEAGE ALLOW	603-4-4513-330	\$0.00	\$500.00	\$500.00	\$0.00	0%
ELECTRIC	603-4-4513-381	\$1,223.86	\$1,600.00	\$1,500.00	-\$100.00	-6%
WATER/SEWER	603-4-4513-382	\$47,864.68	\$62,000.00	\$55,000.00	-\$7,000.00	-11%
REPAIRS & MAINTENANCE	603-4-4513-404	\$3,664.90	\$2,000.00	\$7,500.00	\$5,500.00	275%
R & M - PRIVATE CART REPAIRS	603-4-4513-405	\$4,643.08	\$5,000.00	\$3,500.00	-\$1,500.00	-30%
UNIFORMS	603-4-4513-417	\$0.00	\$0.00	\$500.00	\$500.00	0
MISCELLANEOUS EXPENSE	603-4-4513-430	\$2,478.23	\$1,000.00	\$1,000.00	\$0.00	0%
SPECIAL PROJECTS	603-4-4513-441	\$8,816.87	\$15,000.00	\$15,000.00	\$0.00	0%
CAPITAL OUTLAY	603-4-4513-500	\$2,000.00	\$0.00	\$189,000.00	\$189,000.00	0
EMPLOYER CONT. PFMLA	603-4-4513-123	\$0.00	\$0.00	\$1,342.00	\$1,342.00	0
<b>Golf Operations</b>		<b>-\$477,892.57</b>	<b>-\$461,383.44</b>	<b>-\$713,644.00</b>	<b>-\$252,260.56</b>	<b>55%</b>
<b>Expense</b>		<b>\$612,698.12</b>	<b>\$901,718.56</b>	<b>\$621,350.00</b>	<b>-\$280,368.56</b>	<b>-31%</b>
WAGES FULL-TIME-	603-4-4511-101	\$20,615.01	\$21,744.00	\$22,507.00	\$763.00	4%
WAGES OVERTIME	603-4-4511-102	\$1,054.05	\$250.00	\$500.00	\$250.00	100%
WAGES PART-TIME	603-4-4511-103	\$72,560.30	\$50,000.00	\$63,000.00	\$13,000.00	26%
EMPLOYEE BENEFITS	603-4-4511-113	\$60.00	\$117.00	\$0.00	-\$117.00	-100%
VACATION ACCRUAL	603-4-4511-115	\$165.71	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4511-121	\$2,294.20	\$2,675.00	\$2,713.00	\$38.00	1%
EMPLOYER CONT. F I C A	603-4-4511-122	\$6,995.84	\$5,517.00	\$5,547.00	\$30.00	1%
HEALTH INSURANCE	603-4-4511-131	\$4,221.01	\$3,953.00	\$5,388.00	\$1,435.00	36%
DENTAL INSURANCE	603-4-4511-132	\$428.52	\$319.00	\$319.00	\$0.00	0%
LIFE & S-T DISABILITY	603-4-4511-133	\$63.88	\$63.00	\$57.00	-\$6.00	-10%
WORKER'S COMP INSURANCE	603-4-4511-151	\$643.38	\$859.00	\$751.00	-\$108.00	-13%
COMPUTER SUPPORT SERVICES	603-4-4511-207	\$13,031.31	\$13,550.00	\$13,550.00	\$0.00	0%
SUPPLIES - GENERAL	603-4-4511-210	\$5,656.28	\$5,500.00	\$5,500.00	\$0.00	0%
SUPPLIES - CLEANING	603-4-4511-211	\$2,777.22	\$1,000.00	\$1,000.00	\$0.00	0%
COGS - GOLF MERCHANDISE	603-4-4511-260	\$27,711.80	\$30,000.00	\$32,706.00	\$2,706.00	9%
COGS - CLOTHING	603-4-4511-261	\$19,083.61	\$17,500.00	\$17,475.00	-\$25.00	0%
COGS - SPECIAL ORDER	603-4-4511-262	\$8,967.72	\$8,000.00	\$4,380.00	-\$3,620.00	-45%
SUPPLIES - OFFICE	603-4-4511-264	\$1,967.36	\$2,000.00	\$2,000.00	\$0.00	0%
DRIVING RANGE	603-4-4511-265	\$3,312.61	\$7,000.00	\$7,000.00	\$0.00	0%
AUDIT	603-4-4511-301	\$4,823.39	\$7,102.00	\$6,075.00	-\$1,027.00	-14%
CIVIL LEGAL FEES	603-4-4511-305	\$115.50	\$500.00	\$500.00	\$0.00	0%
PROFESSIONAL SERVICES	603-4-4511-310	\$0.00	\$0.00	\$500.00	\$500.00	0
HANDICAP SERVICES	603-4-4511-318	\$6,090.00	\$6,000.00	\$6,500.00	\$500.00	8%
PROF. FEES - CONSULTING	603-4-4511-319	\$1.90	\$0.00	\$0.00	\$0.00	0
TELEPHONE / CABLE	603-4-4511-321	\$6,842.25	\$7,600.00	\$7,000.00	-\$600.00	-8%
COMPUTER COMM/MAINT	603-4-4511-322	\$2,432.55	\$4,000.00	\$5,250.00	\$1,250.00	31%
POSTAGE	603-4-4511-323	\$437.63	\$950.00	\$500.00	-\$450.00	-47%
ADVERTISING & PUBLICATIONS	603-4-4511-340	\$492.50	\$1,000.00	\$1,000.00	\$0.00	0%
PROMOTION	603-4-4511-341	\$3,750.00	\$3,800.00	\$4,500.00	\$700.00	18%
INSURANCES	603-4-4511-369	\$13,876.84	\$13,928.00	\$14,500.00	\$572.00	4%
ELECTRIC	603-4-4511-381	\$22,138.04	\$23,000.00	\$22,500.00	-\$500.00	-2%
WATER/SEWER	603-4-4511-382	\$7,863.68	\$5,500.00	\$8,000.00	\$2,500.00	45%
STORM SEWER UTILITIES	603-4-4511-383	\$5,998.80	\$6,000.00	\$6,000.00	\$0.00	0%
REFUSE	603-4-4511-384	\$5,877.39	\$4,500.00	\$5,000.00	\$500.00	11%

**GOLF FUND - FUND 603**  
**DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
NATURAL GAS	603-4-4511-385	\$5,769.51	\$9,500.00	\$10,000.00	\$500.00	5%
CONTRACTED SERVICES	603-4-4511-401	\$100,813.50	\$102,173.00	\$107,000.00	\$4,827.00	5%
REPAIRS & MAINTENANCE	603-4-4511-404	\$11,028.46	\$13,000.00	\$15,000.00	\$2,000.00	15%
EQUIPMENT RENTAL	603-4-4511-411	\$3,725.28	\$5,200.00	\$5,000.00	-\$200.00	-4%
TOURNAMENT FLEET RENTALS	603-4-4511-412	\$5,210.00	\$3,000.00	\$5,000.00	\$2,000.00	67%
UNIFORMS	603-4-4511-417	\$0.00	\$0.00	\$0.00	\$0.00	0
PORTABLE TOILETS	603-4-4511-418	\$2,061.60	\$2,000.00	\$2,000.00	\$0.00	0%
DEPRECIATION	603-4-4511-420	\$135,552.03	\$143,105.00	\$133,220.00	-\$9,885.00	-7%
MISCELLANEOUS EXPENSE	603-4-4511-430	\$19,268.44	\$0.00	\$0.00	\$0.00	0
CASH (OVER) SHORT	603-4-4511-431	\$2,613.25	\$0.00	\$0.00	\$0.00	0
DUES & SUBSCRIPTIONS	603-4-4511-433	\$1,599.88	\$1,200.00	\$2,500.00	\$1,300.00	108%
CREDIT CARD FEES	603-4-4511-437	\$33,795.49	\$29,000.00	\$35,000.00	\$6,000.00	21%
LICENSE FEES/REGISTRATION	603-4-4511-460	\$1,076.25	\$1,000.00	\$1,000.00	\$0.00	0%
CAPITAL OUTLAY	603-4-4511-500	\$0.00	\$320,000.00	\$14,500.00	-\$305,500.00	-95%
DEBT SERVICE INTEREST	603-4-4511-611	\$14,301.28	\$13,613.56	\$16,092.00	\$2,478.44	18%
BOND ISSUANCE FEES	603-4-4511-620	\$3,532.87	\$5,000.00	\$2,500.00	-\$2,500.00	-50%
EMPLOYER CONT. PFMLA	603-4-4511-123		\$0.00	\$320.00	\$320.00	0
	<b>Revenue</b>	<b>-\$1,090,590.69</b>	<b>-\$1,363,102.00</b>	<b>-\$1,334,994.00</b>	\$28,108.00	-2%
EMPLOYEE GOLF PUNCH CARD	603-3-4511-34710	-\$666.88	\$0.00	-\$875.00	-\$875.00	0
INTEREST INCOME	603-3-4511-36210	-\$14,535.11	-\$5,000.00	-\$5,000.00	\$0.00	0%
CONTRIBUTIONS AND DONATIONS	603-3-4511-36230	-\$510.85	-\$1,300.00	-\$500.00	\$800.00	-62%
REIMBURSEMENTS	603-3-4511-36240	-\$629.99	-\$500.00	-\$500.00	\$0.00	0%
MEMBERSHIP DUES	603-3-4511-38040	-\$293,809.53	-\$315,000.00	-\$320,000.00	-\$5,000.00	2%
ADDITIONAL FEES	603-3-4511-38041	-\$8,940.00	-\$8,500.00	-\$12,000.00	-\$3,500.00	41%
RENTALS	603-3-4511-38042	\$0.00	-\$500.00	\$0.00	\$500.00	-100%
LESSONS	603-3-4511-38043	-\$3,000.00	-\$2,500.00	\$0.00	\$2,500.00	-100%
FACILITY FEES	603-3-4511-38044	-\$745.61	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS INCOME	603-3-4511-38045	-\$1,858.28	-\$1,500.00	-\$1,500.00	\$0.00	0%
GOLF MERCHANDISE	603-3-4511-38046	-\$38,129.17	-\$50,000.00	-\$45,000.00	\$5,000.00	-10%
CLOTHING	603-3-4511-38047	-\$25,892.79	-\$25,000.00	-\$25,000.00	\$0.00	0%
GREEN FEES	603-3-4511-38048	-\$366,988.43	-\$342,404.00	-\$403,957.00	-\$61,553.00	18%
DAILY CART FEES	603-3-4511-38049	-\$230,344.70	-\$223,198.00	-\$244,662.00	-\$21,464.00	10%
PRIVATE CART FEES	603-3-4511-38050	-\$25,332.02	-\$27,000.00	-\$27,000.00	\$0.00	0%
DRIVING RANGE	603-3-4511-38051	-\$24,711.50	-\$26,000.00	-\$35,000.00	-\$9,000.00	35%
SPECIAL ORDER-MERCHANDISE	603-3-4511-38052	-\$7,740.25	-\$9,200.00	-\$6,000.00	\$3,200.00	-35%
PRIVATE CART REPAIRS	603-3-4511-38053	-\$4,809.58	-\$5,500.00	-\$5,000.00	\$500.00	-9%
OPERATING TRANSFER IN	603-3-4511-39200	-\$41,946.00	\$0.00	\$0.00	\$0.00	0
BOND PROCEEDS	603-3-4511-38054	\$0.00	-\$100,000.00	-\$100,000.00	\$0.00	0%
USE OF FUND BALANCE	603-3-4511-38055	\$0.00	-\$220,000.00	-\$103,000.00	\$117,000.00	-53%
	<b>Total Revenues</b>	<b>-\$1,513,950.02</b>	<b>-\$1,774,102.00</b>	<b>-\$1,788,994.00</b>		
	<b>Total Expenditures</b>	<b>\$1,494,787.30</b>	<b>\$1,829,472.56</b>	<b>\$1,827,648.00</b>		

<b>Grand Total Revenue Over/(Under) Expenditures</b>	<b>-\$19,162.72</b>	<b>\$55,370.56</b>	<b>\$38,654.00</b>
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STORM SEWER FUND - FUND 606						
DETAIL BY DEPARTMENT / CATEGORY						
Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
	<b>Expense</b>	<b>\$461,321.74</b>	<b>\$480,833.00</b>	<b>\$510,568.00</b>	\$29,735.00	6%
WAGES FULL-TIME	606-4-4311-101	\$66,418.07	\$67,390.00	\$77,444.00	\$10,054.00	15%
WAGES OVERTIME	606-4-4311-102	\$108.88	\$0.00	\$0.00	\$0.00	0
EMPLOYEE BENEFITS	606-4-4311-113	\$0.00	\$246.00	\$246.00	\$0.00	0%
EMPLOYER CONT. PERA	606-4-4311-121	\$5,004.04	\$5,054.00	\$5,808.00	\$754.00	15%
EMPLOYER CONT. F I C A	606-4-4311-122	\$4,681.63	\$5,174.00	\$5,943.00	\$769.00	15%
PENSION (GERF) CHANGE	606-4-4311-129	-\$2,121.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	606-4-4311-131	\$11,816.27	\$14,549.00	\$18,390.00	\$3,841.00	26%
DENTAL INSURANCE	606-4-4311-132	\$1,277.07	\$1,434.00	\$1,293.00	-\$141.00	-10%
LIFE & S-T DISABILITY INS	606-4-4311-133	\$216.36	\$202.00	\$247.00	\$45.00	22%
OPEB EXPENSE	606-4-4311-135	-\$130.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMPENSATION	606-4-4311-151	\$2,058.67	\$2,789.00	\$2,162.00	-\$627.00	-22%
SUPPLIES	606-4-4311-200	\$20.88	\$50.00	\$50.00	\$0.00	0%
MOTOR FUEL	606-4-4311-212	\$85.19	\$5,000.00	\$5,000.00	\$0.00	0%
REPAIRS & MAINT. SUPPLIES	606-4-4311-220	\$978.63	\$4,500.00	\$4,500.00	\$0.00	0%
AUDIT	606-4-4311-301	\$872.76	\$950.00	\$900.00	-\$50.00	-5%
ENGINEERING FEES	606-4-4311-303	\$0.00	\$500.00	\$500.00	\$0.00	0%
LINE LOCATES	606-4-4311-306	\$1,133.04	\$800.00	\$800.00	\$0.00	0%
PROFESSIONAL SERVICES	606-4-4311-310	\$0.00	\$100.00	\$17,500.00	\$17,400.00	17400%
ADMINISTRATIVE FEES	606-4-4311-315	\$6,783.00	\$6,900.00	\$6,900.00	\$0.00	0%
POSTAGE	606-4-4311-320	\$0.00	\$50.00	\$50.00	\$0.00	0%
TELEPHONE	606-4-4311-321	\$75.61	\$100.00	\$100.00	\$0.00	0%
COMPUTER COMM/MAINT	606-4-4311-322	\$640.21	\$825.00	\$825.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	606-4-4311-340	\$0.00	\$50.00	\$50.00	\$0.00	0%
INSURANCES	606-4-4311-369	\$910.05	\$1,162.00	\$1,162.00	\$0.00	0%
CONTRACTED SERVICES	606-4-4311-401	\$4,533.56	\$1,000.00	\$0.00	-\$1,000.00	-100%
REPAIRS & MAINTENANCE	606-4-4311-404	\$5,342.54	\$3,000.00	\$4,000.00	\$1,000.00	33%
DEPRECIATION	606-4-4311-420	\$271,196.70	\$271,118.00	\$279,582.00	\$8,464.00	3%
MISCELLANEOUS EXPENSE	606-4-4311-430	\$17.98	\$0.00	\$0.00	\$0.00	0
CREDIT CARD EXPENSE	606-4-4311-431	\$2,211.84	\$2,200.00	\$2,700.00	\$500.00	23%
DUES & SUBSCRIPTIONS	606-4-4311-433	\$2.50	\$50.00	\$50.00	\$0.00	0%
BAD DEBT	606-4-4311-438	\$527.12	\$0.00	\$0.00	\$0.00	0
REAL ESTATE TAXES	606-4-4311-440	\$223.56	\$0.00	\$0.00	\$0.00	0
CAPITAL OUTLAY	606-4-4311-500	\$0.00	\$11,000.00	\$0.00	-\$11,000.00	-100%
DEBT SERVICE-INTEREST	606-4-4311-610	\$67,569.53	\$74,640.00	\$74,025.00	-\$615.00	-1%
BOND ISSUANCE FEES	606-4-4311-620	\$8,867.05	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. PFMLA	606-4-4311-123	\$0.00	\$0.00	\$341.00	\$341.00	0
	<b>Revenue</b>	<b>-\$573,751.52</b>	<b>-\$429,680.00</b>	<b>-\$456,619.00</b>	-\$26,939.00	6%
PERA PENSION OTHER REVENUE	606-3-0000-33439	-\$1,326.00	\$0.00	\$0.00	\$0.00	0
INTEREST INCOME	606-3-0000-36210	-\$58,762.91	-\$100.00	-\$10,000.00	-\$9,900.00	9900%
REIMBURSEMENTS	606-3-0000-36240	-\$12.00	\$0.00	\$0.00	\$0.00	0
STORM SEWER REVENUE	606-3-0000-37205	-\$410,306.46	-\$428,480.00	-\$445,619.00	-\$17,139.00	4%
PENALTIES	606-3-0000-37460	-\$1,450.64	-\$1,100.00	-\$1,000.00	\$100.00	-9%
BOND PREM AMORTIZATION	606-3-0000-39500	-\$13,520.13	\$0.00	\$0.00	\$0.00	0
STATE AID	606-3-4311-33435	-\$88,373.38	\$0.00	\$0.00	\$0.00	0
	<b>Total Revenues</b>	<b>-\$573,751.52</b>	<b>-\$429,680.00</b>	<b>-\$456,619.00</b>		
	<b>Total Expenditures</b>	<b>\$461,321.74</b>	<b>\$480,833.00</b>	<b>\$510,568.00</b>		
<b>Grand Total</b>						
<b>Revenue Over/(Under)</b>		<b>-\$112,429.78</b>	<b>\$51,153.00</b>	<b>\$53,949.00</b>		
<b>Expenditures</b>						

**SANITARY SEWER FUND - FUND 602**  
**DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
	<b>Expense</b>	<b>\$4,135,692.94</b>	<b>\$4,309,102.00</b>	<b>\$4,371,342.00</b>	\$62,240.00	1%
WAGES FULL-TIME	602-4-4945-101	\$429,028.25	\$539,730.00	\$533,071.00	-\$6,659.00	-1%
WAGES OVERTIME	602-4-4945-102	\$8,205.62	\$8,500.00	\$10,000.00	\$1,500.00	18%
WAGES ON-CALL	602-4-4945-106	\$28,156.88	\$27,212.00	\$31,746.00	\$4,534.00	17%
EMPLOYEE BENEFITS	602-4-4945-113	\$1,656.07	\$2,251.00	\$2,250.00	-\$1.00	0%
VACATION ACCRUAL	602-4-4945-115	\$33,365.37	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	602-4-4945-121	\$34,194.62	\$40,311.00	\$42,119.00	\$1,808.00	4%
EMPLOYER CONT. F I C A	602-4-4945-122	\$32,485.20	\$41,289.00	\$43,134.00	\$1,845.00	4%
PENSION (GERF) CHANGE	602-4-4945-129	-\$21,346.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	602-4-4945-131	\$80,938.19	\$99,186.00	\$134,275.00	\$35,089.00	35%
DENTAL INSURANCE	602-4-4945-132	\$6,644.50	\$9,730.00	\$9,730.00	\$0.00	0%
LIFE & S-T DISABILITY INS	602-4-4945-133	\$1,237.40	\$1,485.00	\$1,551.00	\$66.00	4%
OPEB EXPENSE	602-4-4945-135	\$1,423.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMP PREMIUMS	602-4-4945-151	\$17,863.88	\$21,171.00	\$9,133.00	-\$12,038.00	-57%
SUPPLIES	602-4-4945-200	\$95.06	\$200.00	\$240.00	\$40.00	20%
CHEMICALS	602-4-4945-201	\$205,270.07	\$243,000.00	\$237,000.00	-\$6,000.00	-2%
COMPUTER SUPPORT SERVICES	602-4-4945-207	\$18,772.54	\$19,100.00	\$21,150.00	\$2,050.00	11%
GENERATOR FUEL	602-4-4945-211	\$3,215.47	\$8,000.00	\$8,000.00	\$0.00	0%
MOTOR FUELS	602-4-4945-212	\$1,676.44	\$4,000.00	\$4,000.00	\$0.00	0%
GEN. EXPENSE-EQUIPMENT	602-4-4945-224	\$55,195.20	\$43,000.00	\$43,000.00	\$0.00	0%
SAFETY EQUIP & TRAINING	602-4-4945-231	\$2,770.23	\$4,100.00	\$2,500.00	-\$1,600.00	-39%
AUDIT	602-4-4945-301	\$11,024.80	\$15,900.00	\$15,000.00	-\$900.00	-6%
ENGINEERING FEES	602-4-4945-303	\$0.00	\$3,000.00	\$4,000.00	\$1,000.00	33%
CIVIL LEGAL FEES	602-4-4945-305	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
LINE LOCATES	602-4-4945-306	\$1,133.01	\$1,000.00	\$1,000.00	\$0.00	0%
PROFESSIONAL SERVICES	602-4-4945-310	\$60,493.72	\$17,000.00	\$15,000.00	-\$2,000.00	-12%
ADMINISTRATIVE FEES	602-4-4945-315	\$7,059.40	\$7,500.00	\$15,000.00	\$7,500.00	100%
TESTING ANALYSIS	602-4-4945-317	\$25,704.35	\$51,000.00	\$48,500.00	-\$2,500.00	-5%
POSTAGE	602-4-4945-320	\$0.00	\$200.00	\$200.00	\$0.00	0%
TELEPHONE	602-4-4945-321	\$3,415.90	\$4,300.00	\$4,300.00	\$0.00	0%
COMPUTER COMM/MAINT	602-4-4945-322	\$6,249.61	\$5,000.00	\$5,600.00	\$600.00	12%
TRAVEL, CONF, MILEAGE ALLOW.	602-4-4945-330	\$1,645.52	\$150.00	\$150.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	602-4-4945-340	\$1,120.00	\$100.00	\$100.00	\$0.00	0%
INSURANCE DEDUCTIBLES	602-4-4945-365	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
INSURANCES	602-4-4945-369	\$56,327.20	\$67,341.00	\$67,341.00	\$0.00	0%
ELECTRIC	602-4-4945-381	\$290,705.05	\$300,000.00	\$318,000.00	\$18,000.00	6%
WATER	602-4-4945-382	\$4,302.38	\$6,000.00	\$6,300.00	\$300.00	5%
REFUSE	602-4-4945-384	\$3,231.33	\$3,300.00	\$3,300.00	\$0.00	0%
NATURAL GAS	602-4-4945-385	\$56,701.77	\$75,000.00	\$90,000.00	\$15,000.00	20%
NATURAL GAS - DRYER	602-4-4945-386	\$22,544.14	\$26,600.00	\$32,500.00	\$5,900.00	22%
CONTRACTED SERVICES	602-4-4945-401	\$19,018.49	\$0.00	\$0.00	\$0.00	0
REPAIRS & MAINTENANCE	602-4-4945-404	\$6,759.27	\$10,500.00	\$11,000.00	\$500.00	5%
VEHICLE MAINTENANCE	602-4-4945-408	\$1,819.25	\$700.00	\$700.00	\$0.00	0%
RENTALS/LEASES/CONTRACTS	602-4-4945-410	\$1,357.18	\$1,500.00	\$1,500.00	\$0.00	0%
DEPRECIATION	602-4-4945-420	\$1,609,740.93	\$1,608,252.00	\$1,657,806.00	\$49,554.00	3%
MISCELLANEOUS EXPENSE	602-4-4945-430	\$3.00	\$1,000.00	\$1,000.00	\$0.00	0%
CREDIT CARD EXPENSE	602-4-4945-431	\$18,432.43	\$15,600.00	\$15,600.00	\$0.00	0%
DUES & SUBSCRIPTIONS	602-4-4945-433	\$74.89	\$75.00	\$130.00	\$55.00	73%
LICENSE FEES/REGISTRATION	602-4-4945-434	\$8,753.37	\$9,600.00	\$9,450.00	-\$150.00	-2%
BAD DEBT EXPENSE	602-4-4945-438	\$2,037.36	\$0.00	\$0.00	\$0.00	0
TRAINING & SEMINARS	602-4-4945-450	\$2,268.75	\$4,200.00	\$5,700.00	\$1,500.00	36%

**SANITARY SEWER FUND - FUND 602  
DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
DEBT SERVICE-INTEREST	602-4-4945-610	\$917,136.23	\$908,019.00	\$847,445.00	-\$60,574.00	-7%
OTHER INTEREST EXPENSE	602-4-4945-619	\$5,055.67	\$1,000.00	\$1,350.00	\$350.00	35%
BOND ISSUANCE FEES	602-4-4945-620	\$14,988.40	\$9,000.00	\$9,000.00	\$0.00	0%
EMPLOYER CONT. PFMLA	602-4-4945-123		\$0.00	\$2,471.00	\$2,471.00	0
	<b>Revenue</b>	<b>-\$4,323,589.58</b>	<b>-\$3,807,276.00</b>	<b>-\$3,954,365.00</b>		
PERA PENSION OTHER REVENUE	602-3-0000-33439	-\$9,063.00	\$0.00	\$0.00	\$0.00	0
SPECIAL ASSESSMENTS-CO	602-3-0000-36100	-\$196,710.00	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS INCOME	602-3-0000-36200	-\$296.79	-\$500.00	-\$500.00	\$0.00	0%
INTEREST INCOME	602-3-0000-36210	-\$351,020.54	-\$10,000.00	-\$75,000.00	-\$65,000.00	650%
REIMBURSEMENTS	602-3-0000-36240	-\$226.00	\$0.00	\$0.00	\$0.00	0
SANITARY SEWER CHARGES	602-3-0000-37200	-\$3,407,596.72	-\$3,497,134.00	-\$3,602,048.00	-\$104,914.00	3%
CEDAR LAKE SEWER CHARGES	602-3-0000-37271	-\$165,399.68	-\$137,117.00	-\$137,117.00	\$0.00	0%
PENALTIES	602-3-0000-37460	-\$18,800.28	-\$15,525.00	-\$15,500.00	\$25.00	0%
OPERATING FUND TRANSFER IN	602-3-0000-39200	-\$19,816.00	\$0.00	\$0.00	\$0.00	0
BOND PREMIUM AMORTIZATION	602-3-0000-39500	-\$23,371.53	-\$22,800.00		\$22,800.00	-100%
SEWER HOOKUP	602-3-4945-35304	-\$131,289.04	-\$124,200.00	-\$124,200.00	\$0.00	0%
	<b>Total Revenues</b>	<b>-\$3,954,365.00</b>	<b>-\$3,807,276.00</b>	<b>-\$3,954,365.00</b>		
	<b>Total Expenditures</b>	<b>\$4,135,692.94</b>	<b>\$4,309,102.00</b>	<b>\$4,371,342.00</b>		

<b>Grand Total Revenue Over/(Under) Expenditures</b>	<b>\$181,327.94</b>	<b>\$501,826.00</b>	<b>\$416,977.00</b>
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**WATER FUND - FUND 604  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
<b>604-3-4940-33200</b>	<b>UNBILLED ACCOUNTS RECEIVABLE</b>	<b>-\$3,150.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0%</b>
<b>604-3-4940-37100</b>	<b>RESIDENTIAL</b>	<b>-\$1,276,733.01</b>	<b>-\$1,297,761.00</b>	<b>-\$1,584,718.00</b>	<b>-286,957.00</b>	<b>22%</b>
<b>604-3-4940-37101</b>	<b>COMMERCIAL</b>	<b>-\$465,678.57</b>	<b>-\$691,090.00</b>	<b>-\$584,646.00</b>	<b>106,444.00</b>	<b>-15%</b>
604-3-4940-37103	WATER CONNECTION FEE	-\$46,566.00	-\$18,000.00	-\$20,000.00	-2,000.00	11%
604-3-4940-37105	WATER METER INCOME	-\$5,820.00	-\$5,000.00	-\$5,000.00	0.00	0%
	<b>WATER HOOK-UP FEES</b>	<b>-\$52,386.00</b>	<b>-\$23,000.00</b>	<b>-\$25,000.00</b>	<b>-2,000.00</b>	<b>9%</b>
604-3-0000-33426	STATE AID-PERA	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-0000-33439	PERA PENSION OTHER REVENUE	-\$7,697.00	\$0.00	\$0.00	0.00	0%
604-3-0000-36100	SPECIAL ASSESSMENTS-CO	-\$308,200.00	\$0.00	\$0.00	0.00	0%
604-3-0000-39500	BOND PREMIUM AMORTIZATION	-\$34,424.64	\$0.00	\$0.00	0.00	0%
604-3-0000-39101	SALE OF FIXED ASSET	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-33400	GRANT INCOME	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-36200	MISCELLANEOUS INCOME	-\$11,590.41	-\$10,000.00	-\$10,000.00	0.00	0%
604-3-4940-36205	CASH-OVER/SHORT	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-36210	INTEREST INCOME	-\$120,224.23	-\$15,000.00	-\$50,000.00	-35,000.00	233%
604-3-4940-36225	RADIO TOWER LEASE	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-36240	REIMBURSEMENTS	-\$1,350.18	-\$2,000.00	-\$2,000.00	0.00	0%
604-3-4940-37102	WATER SALES-ELEC.DISTR.	-\$10,558.62	-\$5,000.00	\$5,000.00	10,000.00	-200%
604-3-4940-37150	WAC INCOME	\$0.00	-\$5,000.00	-\$5,000.00	0.00	0%
604-3-4940-37409	REVENUE-OUTSIDE SERVICES	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-37414	SEWER/REFUSE COLLECTION	-\$7,987.00	-\$710.00	-\$11,000.00	-10,290.00	1449%
604-3-4940-37415	CAPITAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-37460	PENALTIES	-\$9,180.40	-\$7,400.00	-\$7,500.00	-100.00	1%
604-3-4940-39200	TRF FROM GOLF	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-39201	TRANSFER IN	-\$29,826.00	\$0.00	\$0.00	0.00	0%
604-3-4940-39206	TRF FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	0.00	0%
	<b>OTHER INCOME</b>	<b>-\$541,038.48</b>	<b>-\$45,110.00</b>	<b>-\$80,500.00</b>	<b>-35,390.00</b>	<b>78%</b>
604-4-4941-213	GEN-SET FUEL	\$890.21	\$2,000.00	\$2,000.00	0.00	0%
604-4-4941-390	NATURAL GAS-10TH AVE BOOST	\$661.74	\$2,000.00	\$2,000.00	0.00	0%
604-4-4941-392	ELECTRICITY USED	\$106,363.66	\$110,000.00	\$110,000.00	0.00	0%
604-4-4941-394	NATURAL GAS-FILTER #3	\$928.06	\$3,500.00	\$3,500.00	0.00	0%
	<b>POWER USED</b>	<b>\$108,843.67</b>	<b>\$117,500.00</b>	<b>\$117,500.00</b>	<b>0.00</b>	<b>0%</b>
604-4-4942-309	SYSTEM WATER TESTING	\$4,052.67	\$3,000.00	\$3,000.00	0.00	0%
604-4-4942-385	PURIFICATION.	\$55,415.79	\$55,000.00	\$55,000.00	0.00	0%
	<b>PURIFICATION</b>	<b>\$59,468.46</b>	<b>\$58,000.00</b>	<b>\$58,000.00</b>	<b>0.00</b>	<b>0%</b>
604-4-4943-212	MOTOR FUELS	\$7,073.17	\$8,500.00	\$7,000.00	-1,500.00	-18%
604-4-4943-106	WAGES ON-CALL	\$24,684.88	\$0.00	\$27,518.00	27,518.00	0%
604-4-4943-226	HYDRANTS	\$1,983.67	\$2,500.00	\$5,000.00	2,500.00	100%
604-4-4943-227	LEAK DETECTION	\$3,800.00	\$5,000.00	\$4,500.00	-500.00	-10%
604-4-4943-229	MAINT.-WELLS.-PUMPS	\$17,273.10	\$15,000.00	\$15,000.00	0.00	0%
604-4-4943-233	DISTRIBUTION.	\$5,776.35	\$8,000.00	\$8,000.00	0.00	0%
604-4-4943-244	WELLHEAD PROTECTION PLAN	\$0.00	\$500.00	\$500.00	0.00	0%
604-4-4943-403	WATER MAIN REPAIR	\$758.01	\$20,000.00	\$20,000.00	0.00	0%
604-4-4943-407	WATER TOWER MAINT.	\$5,491.68	\$5,000.00	\$5,000.00	0.00	0%
604-4-4943-500	CAPITAL OUTLAY (4943)	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-501	CONTRA CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	0.00	0%
	<b>DISTRIBUTION</b>	<b>\$66,840.86</b>	<b>\$64,500.00</b>	<b>\$92,518.00</b>	<b>28,018.00</b>	<b>43%</b>
<b>604-4-4940-420</b>	<b>DEPRECIATION</b>	<b>\$516,951.57</b>	<b>\$525,000.00</b>	<b>\$530,003.00</b>	<b>5,003.00</b>	<b>1%</b>

**WATER FUND - FUND 604  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
604-4-4940-610	DEBT SERVICE-INTEREST	\$123,211.49	\$140,438.00	\$131,163.00	-9,275.00	-7%
604-4-4940-619	OTHER INTEREST EXPENSES	\$2,744.58	\$650.00	\$700.00	50.00	8%
604-4-4940-625	ACCRUED INT- 2014A	\$0.00	\$0.00	\$0.00	0.00	0%
	<b>Debt &amp; Other Interest</b>	<b>\$125,956.07</b>	<b>\$141,088.00</b>	<b>\$131,863.00</b>	<b>-9,225.00</b>	<b>-7%</b>
604-4-4941-121	EMPLOYER CONT. P E R A	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4941-122	EMPLOYER CONT. F I C A	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4942-101	WAGES FULL TIME	\$908.28	\$0.00	\$0.00	0.00	0%
604-4-4942-103	WAGES PART TIME	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4942-121	EMPLOYER CONT. P E R A	\$68.12	\$0.00	\$0.00	0.00	0%
604-4-4942-122	EMPLOYER CONT. F I C A	\$62.64	\$0.00	\$0.00	0.00	0%
604-4-4942-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4942-131	HEALTH INSURANCE	\$232.06	\$0.00	\$0.00	0.00	0%
604-4-4942-132	DENTAL INSURANCE	\$34.53	\$0.00	\$0.00	0.00	0%
604-4-4942-133	LIFE & S.T. DISABILITY INS	\$4.20	\$0.00	\$0.00	0.00	0%
604-4-4942-171	WAGES PURIFICATION	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-010	CIP 2010	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-011	WAGES CIP 2009	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-012	WAGES AMR	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-013	CIP 2015	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-101	WAGES FULL-TIME	\$225,554.01	\$0.00	\$0.00	0.00	0%
604-4-4943-102	WAGES OVERTIME	\$526.99	\$0.00	\$0.00	0.00	0%
604-4-4943-103	WAGES PART-TIME	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-104	WAGES FULL-TIME (SANITARY)	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-105	WAGES FULL-TIME (STORM SW)	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-113	EMPLOYEE BENEFITS	\$1,225.00	\$0.00	\$0.00	0.00	0%
604-4-4943-114	WAGES CITY	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-115	VACATION ACCRUAL	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-121	EMPLOYER CONT. P E R A	\$17,763.68	\$0.00	\$0.00	0.00	0%
604-4-4943-122	EMPLOYER CONT. F I C A	\$17,417.88	\$0.00	\$0.00	0.00	0%
604-4-4943-129	GERF CHANGE	-\$57,812.00	\$0.00	\$0.00	0.00	0%
604-4-4943-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-131	HEALTH INSURANCE	\$41,052.30	\$0.00	\$0.00	0.00	0%
604-4-4943-132	DENTAL INSURANCE	\$5,072.26	\$0.00	\$0.00	0.00	0%
604-4-4943-133	LIFE & S-T DISABILITY	\$648.44	\$0.00	\$0.00	0.00	0%
604-4-4943-135	OPEB EXPENSE	-\$2,194.00	\$0.00	\$0.00	0.00	0%
604-4-4944-101	WAGES FULL-TIME	\$159,466.60	\$400,297.00	\$428,811.00	28,514.00	7%
604-4-4944-102	WAGES OVERTIME	\$320.80	\$5,000.00	\$5,000.00	0.00	0%
604-4-4944-103	WAGES PART-TIME	\$1,781.50	\$16,970.00	\$26,000.00	9,030.00	53%
604-4-4944-104	CITY WAGES	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-106	WAGES ON-CALL	\$0.00	\$26,446.00	\$0.00	-26,446.00	-100%
604-4-4944-113	EMPLOYEE BENEFITS	\$259.95	\$2,658.00	\$0.00	-2,658.00	-100%
604-4-4944-115	VACATION ACCRUAL	\$17,689.43	\$0.00	\$0.00	0.00	0%
604-4-4944-121	EMPLOYER CONT. P E R A	\$11,812.82	\$33,881.00	\$36,460.00	2,579.00	8%
604-4-4944-122	EMPLOYER CONT. F I C A	\$11,051.78	\$34,762.00	\$37,392.00	2,630.00	8%
604-4-4944-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-131	HEALTH INSURANCE	\$27,320.63	\$94,757.00	\$107,189.00	12,432.00	13%
604-4-4944-132	DENTAL INSURANCE	\$2,401.65	\$7,900.00	\$7,566.00	-334.00	-4%
604-4-4944-133	LIFE & S-T DISABILITY	\$458.92	\$1,198.00	\$1,256.00	58.00	5%
604-4-4944-151	WORKER'S COMP PREMIUMS	\$9,787.87	\$15,472.00	\$7,923.00	-7,549.00	-49%
604-4-4944-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$2,144.00	2,144.00	0%
	<b>SALARY &amp; BENEFITS</b>	<b>\$492,916.34</b>	<b>\$639,341.00</b>	<b>\$659,741.00</b>	<b>20,400.00</b>	<b>3%</b>
604-4-4940-431	CASH (OVER) SHORT	\$0.00	\$0.00	\$0.00	0.00	0%

**WATER FUND - FUND 604  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
604-4-4940-501	CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4940-599	CREDIT-CAPITAL	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-200	SUPPLIES	\$3,883.79	\$5,000.00	\$5,000.00	0.00	0%
604-4-4944-207	COMPUTER SUPPORT SERVICES	\$7,787.05	\$7,200.00	\$8,000.00	800.00	11%
604-4-4944-224	GEN. EXPENSE-EQUIPMENT	\$2,862.85	\$10,000.00	\$10,000.00	0.00	0%
604-4-4944-225	GENERAL PLANT MAINT.	\$7,473.55	\$12,000.00	\$12,000.00	0.00	0%
604-4-4944-230	MAINT/LEASE	\$3,554.19	\$3,500.00	\$3,500.00	0.00	0%
604-4-4944-231	SAFETY EQUIP & TRAINING	\$1,771.60	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-301	AUDIT	\$6,225.00	\$5,200.00	\$5,100.00	-100.00	-2%
604-4-4944-303	ENGINEERING FEES	\$0.00	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-305	CIVIL LEGAL FEES	\$372.40	\$3,000.00	\$3,000.00	0.00	0%
604-4-4944-306	LINE LOCATES	\$1,465.01	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-308	METER TESTING	\$3,214.00	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-310	PROFESSIONAL SERVICES	\$30,137.65	\$20,000.00	\$20,000.00	0.00	0%
604-4-4944-320	POSTAGE	\$8,494.27	\$7,000.00	\$11,500.00	4,500.00	64%
604-4-4944-321	TELEPHONE	\$3,414.12	\$5,000.00	\$4,500.00	-500.00	-10%
604-4-4944-322	COMPUTER COMM/MAINT	\$6,366.07	\$10,000.00	\$11,000.00	1,000.00	10%
604-4-4944-330	TRAVEL, CONF, MILEAGE ALLOW.	\$602.00	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-340	ADVERTISING & PUBLICATIONS	\$1,136.00	\$1,000.00	\$1,000.00	0.00	0%
604-4-4944-365	INSURANCE DEDUCTIBLE	\$17,985.00	\$2,500.00	\$2,500.00	0.00	0%
604-4-4944-369	INSURANCES	\$21,664.29	\$23,780.00	\$23,780.00	0.00	0%
604-4-4944-380	UTILITIES	\$663.48	\$2,000.00	\$3,000.00	1,000.00	50%
604-4-4944-384	REFUSE	\$329.46	\$300.00	\$300.00	0.00	0%
604-4-4944-401	CONTRACTED SERVICES	\$28,626.25	\$100.00	\$100.00	0.00	0%
604-4-4944-408	VEHCILE MAINT	\$920.05	\$5,000.00	\$5,000.00	0.00	0%
604-4-4944-409	ENGINE MAINT/GENERATION	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-430	MISCELLANEOUS EXPENSE	\$12.80	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-431	CREDIT CARD EXPENSE	\$8,108.79	\$7,380.00	\$8,300.00	920.00	12%
604-4-4944-432	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-433	DUES & SUBSCRIPTIONS	\$799.89	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-438	BAD DEBT EXPENSE	\$2,128.20	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-440	REAL ESTATE TAXES	\$9.00	\$10.00	\$10.00	0.00	0%
604-4-4944-450	TRAINING & SEMINARS	\$1,216.57	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-460	LICENSES FEES/REGISTRATION	\$5,998.09	\$6,000.00	\$6,000.00	0.00	0%
604-4-4944-490	CONTR TO OTHER ORGANIZATIONS	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-602	ST. & CTY ASSESSMENTS	\$200.00	\$200.00	\$200.00	0.00	0%
604-4-4944-620	BOND ISSUANCE COSTS	\$16,687.23	\$7,500.00	\$7,500.00	0.00	0%
604-4-4944-621	ADMIN & GENERAL-BOND REFUN	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-720	OPERATNG TR - OUT	\$0.00	\$0.00	\$0.00	0.00	0%
	<b>ADMIN &amp; GENERAL</b>	<b>\$194,108.65</b>	<b>\$169,670.00</b>	<b>\$177,290.00</b>	<b>7,620.00</b>	<b>4%</b>
	<b>Total Revenues</b>	<b>-\$2,338,986.72</b>	<b>-\$2,056,961.00</b>	<b>-\$2,274,864.00</b>	<b>-\$217,903.00</b>	
	<b>Total Expenditures</b>	<b>\$1,565,085.62</b>	<b>\$1,715,099.00</b>	<b>\$1,766,915.00</b>	<b>\$51,816.00</b>	
	<b>Grand Total</b>					
	<b>Revenue Over/(Under) Expenditures</b>	<b>-\$773,901.10</b>	<b>-\$341,862.00</b>	<b>-\$507,949.00</b>	<b>-\$166,087.00</b>	



**ELECTRIC FUND - FUND 605  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
605-3-4955-33200	<b>UNBILLED ACCOUNTS RECEIVABLE</b>	-\$31,671.17	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37400	<b>RESIDENTIAL</b>	-\$4,204,675.26	-\$4,186,223.00	-\$4,269,950.00	-\$83,727.00	2%
605-3-4955-37401	REVENUE-COMMERCIAL-1PH	-\$659,330.39	-\$618,062.00	-\$708,839.00	-\$90,777.00	15%
605-3-4955-37403	REVENUE-COMMERCIAL INTERRUPTIB	-\$8,990.27	-\$10,889.00	-\$16,763.00	-\$5,874.00	54%
	<b>COMMERCIAL</b>	-\$668,320.66	-\$628,951.00	-\$725,602.00	-\$96,651.00	15%
605-3-4955-37406	<b>SMALL INDUSTRIAL</b>	-\$1,892,282.16	-\$1,861,047.00	-\$1,898,268.00	-\$37,221.00	2%
605-3-4955-37405	<b>INDUSTRIAL</b>	-\$2,489,544.23	-\$2,424,913.00	-\$2,473,410.00	-\$48,497.00	2%
605-3-4955-37404	<b>LARGE INDUSTRIAL</b>	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37411	<b>STREETLIGHTS</b>	-\$53,587.97	-\$63,443.00	-\$57,814.00	\$5,629.00	-9%
605-3-4955-37407	REVENUE-SECURITY LIGHTING	-\$5,299.87	-\$5,000.00	-\$5,292.00	-\$292.00	6%
605-3-4955-37409	REVENUE-OTHER DEPARTMENTS	-\$106,363.66	-\$135,583.00	-\$40,127.00	\$95,456.00	-70%
605-3-4955-37410	INTERDEPARTMENTAL SALES	-\$18,881.57	-\$20,000.00	-\$15,780.00	\$4,220.00	-21%
	<b>OTHER DEPARTMENTS</b>	-\$130,545.10	-\$160,583.00	-\$61,199.00	\$99,384.00	-62%
605-3-4955-37413	<b>SMMPA O&amp;M Revenue</b>	-\$912,195.75	-\$676,033.00	-\$717,500.00	-\$41,467.00	6%
605-3-4955-37421	<b>SMMPA LOR REIMBURSEMENT</b>	-\$206,080.87	-\$205,075.00	-\$212,185.00	-\$7,110.00	3%
605-3-4955-37422	<b>SMMPA CAPITAL REIMBURSEMENT</b>	\$0.00	-\$65,000.00	-\$82,000.00	-\$17,000.00	26%
605-3-0000-33426	STATE AID-PERA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-0000-33439	PERA PENSION OTHER REVENUE	-\$23,433.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-33435	STATE AID FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-36200	MISCELLANEOUS INCOME	-\$85,471.21	-\$50,000.00	-\$50,000.00	\$0.00	0%
605-3-4955-36205	CASH-OVER/SHORT	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-36210	INTEREST INCOME	-\$222,950.26	-\$25,000.00	-\$75,000.00	-\$50,000.00	200%
605-3-4955-36225	RADIO TOWER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-36231	HOUSE RENTAL	-\$11,400.00	-\$11,400.00	-\$12,000.00	-\$600.00	5%
605-3-4955-36240	REIMBURSEMENTS	-\$4,401.69	-\$5,000.00	-\$5,000.00	\$0.00	0%
605-3-4955-36241	REIMBURSEMENTS - SMMPA REBATES	-\$10,923.27	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37103	ELECTRIC CONNECTION FEE	-\$16,000.00	-\$8,000.00	-\$8,000.00	\$0.00	0%
605-3-4955-37104	DIST ENERGY RESOURCE - SOLAR	-\$3,093.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37412	LPR REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37414	SEWER/REFUSE COLLECTION	-\$7,987.00	-\$6,900.00	-\$8,500.00	-\$1,600.00	23%
605-3-4955-37415	CONTRIBUTED CAPITAL	-\$175,793.19	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37416	ENERGY COST ADJ - RESIDENTIAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37417	ENERGY COST ADJ - COMMERCIAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37460	PENALTIES	-\$40,314.14	-\$27,500.00	-\$35,000.00	-\$7,500.00	27%
605-3-4955-39101	SALE OF FIXED ASSETS	-\$8,015.38	\$0.00	\$0.00	\$0.00	0%
605-3-4955-39200	TRF FROM GOLF	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-39206	TRF FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>OTHER INCOME</b>	-\$609,782.14	-\$133,800.00	-\$193,500.00	-\$59,700.00	45%
605-4-4955-391	<b>PURCHASED POWER</b>	\$6,297,476.63	\$6,401,508.00	\$5,638,135.00	-\$763,373.00	-12%
605-4-4956-218	SMMPA ENGINE LUBE OIL	\$9,446.04	\$8,000.00	\$8,000.00	\$0.00	0%
605-4-4956-219	SMMPA GAS & OIL ENGINE	\$91,715.98	\$75,000.00	\$75,000.00	\$0.00	0%
605-4-4956-231	SMMPA SAFETY	\$6,565.59	\$4,000.00	\$4,500.00	\$500.00	13%
605-4-4956-243	SMMPA SUPPLIES & CHEMICALS	\$18,910.47	\$20,000.00	\$28,000.00	\$8,000.00	40%
605-4-4956-368	SMMPA INSURANCE	\$60,668.60	\$47,240.00	\$60,000.00	\$12,760.00	27%
605-4-4956-386	SMMPA NATURAL GAS BLDG	\$329.83	\$500.00	\$500.00	\$0.00	0%
605-4-4956-393	SMMPA PLANT WATER USED	\$2,101.84	\$2,000.00	\$2,000.00	\$0.00	0%
605-4-4956-402	SMMPA PLANT BLDG MAINT	\$10,646.39	\$25,000.00	\$20,000.00	-\$5,000.00	-20%

**ELECTRIC FUND - FUND 605  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
605-4-4956-409	SMMPA PLANT EQUIP. MAINT	\$22,426.32	\$55,000.00	\$55,000.00	\$0.00	0%
605-4-4956-435	SMMPA MISCELLANEOUS	\$2,731.32	\$25,000.00	\$25,000.00	\$0.00	0%
605-4-4956-450	TRAINING & SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4956-500	CAPITAL PROJECTS	\$248,681.60	\$225,000.00	\$82,000.00	-\$143,000.00	-64%
	<b>SMMPA O&amp;M EXPENSES</b>	<b>\$474,223.98</b>	<b>\$486,740.00</b>	<b>\$360,000.00</b>	<b>-\$126,740.00</b>	<b>-26%</b>
605-4-4957-212	MOTOR FUELS	\$15,731.16	\$15,000.00	\$16,000.00	\$1,000.00	7%
605-4-4957-114	UNEMPLOYMENT BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-223	DISTRIBUTION OVERHEAD/UNDERGRO	-\$46,657.88	\$35,000.00	\$60,000.00	\$25,000.00	71%
605-4-4957-231	SAFETY EQUIP & TRAINING	\$13,644.98	\$15,000.00	\$0.00	-\$15,000.00	-100%
605-4-4957-241	STREET LIGHTING	\$11,391.97	\$20,000.00	\$20,000.00	\$0.00	0%
605-4-4957-242	SAFETY EQUIP TESTING	\$4,018.36	\$4,000.00	\$4,000.00	\$0.00	0%
605-4-4957-306	LINE LOCATES	\$2,586.77	\$3,000.00	\$3,000.00	\$0.00	0%
605-4-4957-307	LOAD MANAGEMENT	\$26,769.68	\$20,000.00	\$25,000.00	\$5,000.00	25%
605-4-4957-308	LOAD MANAGEMENT-MVEC	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-314	TRANSMISSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-441	OFF PEAK CUST EQUIPMENT	\$17,036.59	\$2,000.00	\$25,000.00	\$23,000.00	1150%
	<b>Distribution/Transmission</b>	<b>\$44,521.63</b>	<b>\$114,000.00</b>	<b>\$153,000.00</b>	<b>\$39,000.00</b>	<b>34%</b>
605-4-4957-233	ENERGY CONSER MATERIAL	\$480.08	\$500.00	\$500.00	\$0.00	0%
605-4-4957-234	ENERGY CONSERV MISC/EMP	\$4,779.95	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4957-235	ENERGY CONSERV APPLIANCE	\$10,923.27	\$0.00	\$0.00	\$0.00	0%
605-4-4957-236	ENERGY CONSERVATION C&I	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-237	ENERGY CONSERV LOW INCOME	\$0.00	\$5,000.00	\$5,500.00	\$500.00	10%
605-4-4957-239	ENERGY CONSERV LIGHT BULBS	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>Energy Conservation</b>	<b>\$16,183.30</b>	<b>\$12,500.00</b>	<b>\$13,000.00</b>	<b>\$500.00</b>	<b>4%</b>
605-4-4955-420	<b>DEPRECIATION</b>	<b>\$750,697.00</b>	<b>\$680,160.00</b>	<b>\$741,656.00</b>	<b>\$61,496.00</b>	<b>9%</b>
605-4-4955-392	<b>MVEC LOR PAYMENT</b>	<b>\$412,161.68</b>	<b>\$357,793.00</b>	<b>\$424,370.00</b>	<b>\$66,577.00</b>	<b>19%</b>
605-4-4955-101	WAGES FULL-TIME	\$272,796.09	\$0.00	\$0.00	\$0.00	0%
605-4-4955-102	WAGES OVER-TIME	\$1,518.67	\$0.00	\$0.00	\$0.00	0%
605-4-4955-103	WAGES PART-TIME	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-115	VACATION ACCRUAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-121	EMPLOYER CONT. P E R A	\$20,306.33	\$0.00	\$0.00	\$0.00	0%
605-4-4955-122	EMPLOYER CONT. F I C A	\$18,926.70	\$0.00	\$0.00	\$0.00	0%
605-4-4955-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-131	HEALTH INSURANCE	\$37,330.08	\$0.00	\$0.00	\$0.00	0%
605-4-4955-132	DENTAL INSURANCE	\$3,591.43	\$0.00	\$0.00	\$0.00	0%
605-4-4955-133	LIFE & S-T DISABILITY INS	\$736.49	\$0.00	\$0.00	\$0.00	0%
605-4-4957-101	WAGES FULL TIME	\$384,262.91	\$0.00	\$0.00	\$0.00	0%
605-4-4957-102	WAGES OVERTIME	\$5,433.62	\$0.00	\$0.00	\$0.00	0%
605-4-4957-103	WAGES PART-TIME	\$2,376.50	\$0.00	\$0.00	\$0.00	0%
605-4-4957-106	WAGES ON-CALL	\$58,482.05	\$0.00	\$0.00	\$0.00	0%
605-4-4957-115	VACATION ACCRUAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-121	EMPLOYER CONT. P E R A	\$49,436.80	\$0.00	\$0.00	\$0.00	0%
605-4-4957-122	EMPLOYER CONT. F I C A	\$47,686.71	\$0.00	\$0.00	\$0.00	0%
605-4-4957-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-131	HEALTH INSURANCE	\$67,399.88	\$0.00	\$0.00	\$0.00	0%
605-4-4957-132	DENTAL INSURANCE	\$7,199.09	\$0.00	\$0.00	\$0.00	0%
605-4-4957-133	LIFE & S-T DISABILITY INS	\$1,810.10	\$0.00	\$0.00	\$0.00	0%
605-4-4957-151	WORKER'S COMP PREMIUM	\$1,289.69	\$0.00	\$1,354.00	\$1,354.00	0%
605-4-4958-101	WAGES FULL-TIME	\$579.46	\$0.00	\$0.00	\$0.00	0%
605-4-4958-121	EMPLOYER CONT. P E R A	\$43.46	\$0.00	\$0.00	\$0.00	0%
605-4-4958-122	EMPLOYER CONT. F I C A	\$40.75	\$0.00	\$0.00	\$0.00	0%
605-4-4958-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4958-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%

**ELECTRIC FUND - FUND 605  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
605-4-4958-131	HEALTH INSURANCE	\$159.20	\$0.00	\$0.00	\$0.00	0%
605-4-4958-132	DENTAL INSURANCE	\$16.46	\$0.00	\$0.00	\$0.00	0%
605-4-4958-133	LIFE & S.T. DISABILITY INS	\$3.26	\$0.00	\$0.00	\$0.00	0%
605-4-4959-101	WAGES FULL-TIME	\$226,792.18	\$1,217,709.00	\$1,413,196.00	\$195,487.00	16%
605-4-4959-102	WAGES OVERTIME	\$482.77	\$0.00	\$0.00	\$0.00	0%
605-4-4959-103	WAGES-PART TIME	\$0.00	\$20,000.00	\$30,000.00	\$10,000.00	50%
605-4-4959-104	CITY WAGES	\$4,332.63	\$0.00	\$0.00	\$0.00	0%
605-4-4959-105	CITY WAGES - STREETLIGHTS	\$45,660.08	\$0.00	\$0.00	\$0.00	0%
605-4-4959-106	WAGES ON-CALL	\$0.00	\$36,852.00	\$35,600.00	-\$1,252.00	-3%
605-4-4959-113	EMPLOYEE BENEFITS	\$0.00	\$9,700.00	\$0.00	-\$9,700.00	-100%
605-4-4959-114	UNEMPLOYMENT BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-115	VACATION ACCRUAL	\$33,092.61	\$0.00	\$0.00	\$0.00	0%
605-4-4959-121	EMPLOYER CONT. P E R A	\$20,467.01	\$95,592.00	\$106,541.00	\$10,949.00	11%
605-4-4959-122	EMPLOYER CONT. F I C A	\$19,156.38	\$97,605.00	\$108,859.00	\$11,254.00	12%
605-4-4959-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$6,218.00	\$6,218.00	0%
605-4-4959-129	GERF CHANGE	\$6,026.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-131	HEALTH INSURANCE	\$39,856.58	\$168,082.00	\$198,587.00	\$30,505.00	18%
605-4-4959-132	DENTAL INSURANCE	\$3,501.90	\$19,478.00	\$14,908.00	-\$4,570.00	-23%
605-4-4959-133	LIFE & S-T DISABILITY INS	\$790.42	\$3,639.00	\$3,865.00	\$226.00	6%
605-4-4959-135	OPEB EXPENSE	\$10,913.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-151	WORKER'S COMP PREMIUMS	\$22,892.37	\$29,024.00	\$17,292.00	-\$11,732.00	-40%
	<b>Salary &amp; Benefits</b>	<b>\$1,415,389.66</b>	<b>\$1,697,681.00</b>	<b>\$1,936,420.00</b>	<b>\$238,739.00</b>	<b>14%</b>
605-4-4955-495	<b>PAYMENT IN LIEU OF TAXES</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>0%</b>
605-4-4955-214	NP GENERATION GAS/OIL	\$2,862.07	\$5,000.00	\$5,000.00	\$0.00	0%
605-4-4955-224	EQUIPMENT REPAIRS	\$650.30	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4955-307	PAPERLESS CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-313	NPUC-TRANS/STATION EQUIP	\$1,070.98	\$10,000.00	\$28,000.00	\$18,000.00	180%
605-4-4955-395	LPR EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-431	CASH (OVER) SHORT	\$6.62	\$0.00	\$0.00	\$0.00	0%
605-4-4955-500	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-501	CONTRA CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-552	NPUC-GENERATION MAINT	\$13.16	\$4,000.00	\$4,000.00	\$0.00	0%
605-4-4955-599	CREDIT-CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-610	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-619	OTHER INTEREST EXPENSES	\$8,988.20	\$0.00	\$2,000.00	\$2,000.00	0%
	<b>Production</b>	<b>\$13,591.33</b>	<b>\$26,000.00</b>	<b>\$46,000.00</b>	<b>\$20,000.00</b>	<b>77%</b>
605-4-4958-438	BAD DEBT EXPENSE	\$18,230.25	\$0.00	\$2,500.00	\$2,500.00	0%
605-4-4959-200	SUPPLIES	\$4,147.11	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4959-207	COMPUTER SUPPORT SERVICES	\$13,129.70	\$12,000.00	\$14,000.00	\$2,000.00	17%
605-4-4959-224	GENERAL EXP-EQUIPMENT	\$16,060.82	\$11,000.00	\$15,000.00	\$4,000.00	36%
605-4-4959-225	GENERAL PLANT MAINTENANCE	\$9,011.91	\$25,000.00	\$33,000.00	\$8,000.00	32%
605-4-4959-230	MAINT/LEASE	\$8,833.34	\$6,000.00	\$8,500.00	\$2,500.00	42%
605-4-4959-301	AUDIT	\$6,225.00	\$5,000.00	\$5,100.00	\$100.00	2%
605-4-4959-303	ENGINEERING FEES	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0%
605-4-4959-305	CIVIL LEGAL FEES	\$1,021.60	\$12,000.00	\$12,000.00	\$0.00	0%
605-4-4959-310	PROFESSIONAL SERVICES	\$1,192.31	\$20,000.00	\$20,000.00	\$0.00	0%
605-4-4959-320	POSTAGE	\$8,494.32	\$7,000.00	\$12,000.00	\$5,000.00	71%
605-4-4959-321	TELEPHONE	\$7,098.12	\$8,000.00	\$8,000.00	\$0.00	0%
605-4-4959-322	COMPUTER COMM/MAINT	\$7,801.68	\$20,000.00	\$20,000.00	\$0.00	0%
605-4-4959-330	TRAVEL, CONF, MILEAGE ALLOW.	\$1,638.06	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4959-340	ADVERTISING & PUBLICATIONS	\$925.34	\$3,000.00	\$3,000.00	\$0.00	0%
605-4-4959-369	INSURANCES	\$30,113.08	\$27,928.00	\$33,800.00	\$5,872.00	21%
605-4-4959-374	R.E.A.ANNEXATION	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-380	UTILITIES	\$39,257.05	\$25,000.00	\$25,000.00	\$0.00	0%
605-4-4959-384	REFUSE	\$329.47	\$500.00	\$500.00	\$0.00	0%

**ELECTRIC FUND - FUND 605  
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
605-4-4959-401	CONTRACTED SERVICES	\$42,897.64	\$250.00	\$1,000.00	\$750.00	300%
605-4-4959-408	VEHICLE MAINT	\$3,512.91	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4959-430	MISCELLANEOUS EXPENSE	\$52.88	\$4,000.00	\$4,000.00	\$0.00	0%
605-4-4959-431	CREDIT CARD EXPENSE	\$44,234.45	\$20,000.00	\$46,000.00	\$26,000.00	130%
605-4-4959-432	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-433	DUES & SUBSCRIPTIONS	\$14,667.89	\$16,000.00	\$17,000.00	\$1,000.00	6%
605-4-4959-440	REAL ESTATE TAXES	\$2,211.00	\$2,000.00	\$2,000.00	\$0.00	0%
605-4-4959-450	TRAINING & SEMINARS	\$7,189.06	\$8,000.00	\$10,000.00	\$2,000.00	25%
605-4-4959-460	LICENSE FEES/REGISTRATION	\$521.33	\$600.00	\$600.00	\$0.00	0%
605-4-4959-490	DONATIONS OTHER CIVIC ORG.	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-602	ST. & CTY ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-620	ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-621	ADMIN & GENERAL-BOND REFUN	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-720	OPERATING TRF - OUT	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>Admin &amp; General</b>	<b>\$288,796.32</b>	<b>\$260,278.00</b>	<b>\$320,000.00</b>	<b>\$59,722.00</b>	<b>23%</b>
	<i>Total Revenues</i>	<i>-\$11,198,685.31</i>	<i>-\$10,405,068.00</i>	<i>-\$10,691,428.00</i>	<i>-\$286,360.00</i>	
	<i>Total Expenditures</i>	<i>\$9,753,041.53</i>	<i>\$10,076,660.00</i>	<i>\$9,672,581.00</i>	<i>-\$404,079.00</i>	
	<b>Grand Total</b>					
	<b>Revenue Over/(Under)</b>	<b>-\$1,445,643.78</b>	<b>-\$328,408.00</b>	<b>-\$1,018,847.00</b>	<b>-\$690,439.00</b>	
	<b>Expenditures</b>					



118 Central Avenue North, New Prague, MN 56071  
phone: 952-758-4401 fax: 952-758-1149

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**MEMORANDUM**

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**TO:** HONORABLE MAYOR AND CITY COUNCIL  
**FROM:** JOSHUA TETZLAFF, CITY ADMINISTRATOR  
**SUBJECT:** GOLF MANAGEMENT CONTRACT  
**DATE:** DECEMBER 12, 2024

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Attached is the proposed Golf Management contract for 2026. At its October meeting, the Golf Board recommended approval of the Golf Management contract along with its 2026 budget.

Major changes to this year’s contract include:

- Updating dates
- Increasing the contract amount from \$102,173.40 to \$107,000, which is a 4.7% increase.

I would recommend proceeding with the contract for golf management services for 2026.

**Recommendation**

Staff recommends approval of 2026 Golf Management contract.

**GOLF COURSE CONSULTANT AGREEMENT BETWEEN  
CITY OF NEW PRAGUE AND GOLF PROFESSIONAL ENTERPRISES, LLC**

THIS AGREEMENT is entered into this 1st day of January, **2026**, by and between the CITY OF NEW PRAGUE, a Minnesota municipal corporation, (“the City”) and GOLF PROFESSIONAL ENTERPRISES, LLC, a professional golf management limited liability corporation (“Contractor”).

**RECITALS**

**WHEREAS**, the City wishes to retain the services of the Contractor to render professional golf management services for the operation of the New Prague Golf Club; and

**WHEREAS**, Contractor has indicated that it is qualified and willing to accept and perform the golf course management responsibilities pursuant to the terms of this Agreement; and

**WHEREAS**, the City intends to enter into a management agreement with the Contractor in connection with the operation of the New Prague Golf Club for the **2026** golf season with contract renewal for the **2027** golf season based on performance review.

**NOW, THEREFORE**, for good and valuable mutual consideration, and with the intent of being legally bound, the City and Contractor agree as follows:

**1. TERM**

The term of this Agreement shall be for a period of 12 months, commencing on January 1, **2026** and terminating December 31, **2026**, unless terminated at a sooner date as provided for in this Agreement. The Agreement may be terminated on 30 days written notice without cause or on 24 hours written notice with cause by either party, and payment of compensation hereinafter provided, shall be prorated to the last day this Agreement remains in force. For purposes of this Agreement, cause shall be defined as either (1) a material failure to comply with the provisions of this Agreement; (2) negligent or willful misconduct; (3) dissolution, substantial contraction, or bankruptcy of the non-terminating party; (4) execution of long term management agreement with Contractor or other management company.

**2. SCOPE OF SERVICES**

Contractor agrees to provide professional golf course management services for the operation of the New Prague Golf Club as more fully described in Exhibit A hereto.

**3. COMPENSATION**

The City shall pay compensation for services to Contractor without deduction for social security, federal or state taxes. **Contractor shall be compensated at the rate of \$107,000.00 or 12 equal payments of \$8,916.66 per month beginning on January 1, 2026 and continuing monthly through December 31, 2026.** The City shall furnish Contractor with a copy of required IRS 1099 form(s) setting forth Contractor’s annual compensation no later than the end of January of the year following any year during which services are rendered. Contractor shall provide the City with an invoice for fees for each month in which services are rendered. The City agrees to pay such invoice within ten (10) days of receipt of an invoice from Contractor, subject to the City’s normal approval process involving the New Prague Golf Board, the New Prague City Council and the City Administrator.

**4. EXPENDITURES/EXPENSES**

Any expenditures deemed necessary for the operations of the New Prague Golf Club for the upcoming golf season by the Contractor in performance of this Agreement must be authorized by the City pursuant to the City’s normal approval process involving the New Prague Golf Board, the New Prague City Council and the City Administrator. All such expenditures shall be subject to City purchasing policies and any federal, state or local laws, rules and regulations. Expenses incurred by Contractor for City business activities are eligible for reimbursement pursuant to City policy. Any vendor service charges, finance charges, interest charges, etc. that are incurred by or caused by the Contractor on purchases or payments to vendors made by the Contractor on the City’s behalf, are the responsibility of the Contractor and shall be deducted from the Contractor’s monthly compensation once identified by the Finance Department. If the additional vendor charges are caused by or are the direct responsibility of the City’s Finance Department due to their delay in processing the vendor payments, there will be no deduction to the Contractor’s monthly compensation

**5. SERVICE PROVIDER(S); ASSIGNMENT**

Services by the Contractor will be performed by the following persons: Kurt Ruehling. All persons providing services through the Contractor shall be subject to routine background checks by the City prior to providing any services pursuant to this Agreement or handling any funds of the City.

Upon approval by the City, the Contractor may substitute other persons to perform the services. If substitution is permitted by the City, the Contractor shall furnish information to the City to allow proper review of the qualifications of the substituted person. No assignment of this Agreement shall be permitted without the written amendment signed by the City and the Contractor.

**6. RELATIONSHIP OF PARTIES**

The relationship of the parties to this Agreement shall be that of principal and agent, and all duties to be performed by the Contractor under this Agreement shall be for and on behalf of the City, in the City’s name, and for the City’s benefit. In taking any action under this Agreement, the

Contractor shall be acting only as an agent for the City, and nothing in this Agreement shall be construed as creating a partnership, joint venture, or any other relationship between the parties to this Agreement except that of principal and agent. The Contractor shall not have the power to bind or obligate the City except as expressly set forth in this Agreement, except that the Contractor is authorized to act with such authority and power as may be necessary to carry out the spirit and intent of this Agreement.

**7. AMENDMENTS**

No amendments may be made to this Agreement except in writing and executed in the same manner as this Agreement.

**8. INDEPENDENT CONTRACTOR**

The parties agree that Contractor and its employees are not employees of the City. The Contractor and its employees will act as an independent contractor and acquire no rights to tenure, workers' compensation benefits, unemployment compensation benefits, medical and hospital benefits, sick and vacation leave, severance pay, pension benefits or other rights or benefits offered to employees of the City, its departments or agencies. All services provided by the Contractor, Contractor's officers, agents, and employees pursuant to this Agreement shall be provided by such persons as an employee of the Contractor or as an independent contractor and not as an employee of the City for any purpose.

**9. INDEMNIFICATION**

Contractor agrees to defend, indemnify and hold harmless, the City, its officials, officers, agents and employees from any liability, claims, causes of action, judgments, damages, losses, costs, or expenses, including reasonable attorney's fees, resulting directly or indirectly from any act or omission of the Contractor, its contractors or subcontractors or anyone directly or indirectly employed by them, or anyone volunteering for them, or any party that directly or indirectly benefits from the activities specified in this Agreement, or anyone for whose acts or omissions they may be liable in the performance of the activities specified in this Agreement and against all loss by reason of the failure of the Contractor to perform fully, in any respect, all obligations under this Agreement.

Nothing in this Agreement shall be deemed to be a waiver by the City or its elected officials of any limitations on or immunities from liability set forth in Minnesota Statutes, Chapter 466 or to which the City or its elected officials, officers, employees, agents and representatives are otherwise entitled.



**10. DATA PRACTICES/WORK PRODUCT**

Contractor agrees to comply with the Minnesota Government Data Practices Act (the “Act”) and all other applicable state and federal laws relating to data privacy or confidentiality. Contractor will immediately report to the City any requests from third parties for information relating to this Agreement, or services provided thereunder. The City agrees to promptly respond to inquiries from the Contractor concerning data requests. All data created, collected, received stored, used, maintained or disseminated by Contractor in performing its obligations is subject to the requirements of the Act, and Contractor must comply with the requirements of the Act as if Contractor was a government entity. Contractor agrees to hold the City, Mayor, City Council Members, and employees harmless from any claims resulting from Contractor’s failure to disclose data maintained by Contractor and authorized for release by the City, and from Contractor’s unlawful disclosure or use of data protected under state and federal laws.

Any information, data, reports, records, contracts, work products or other materials given to or prepared or assembled by Contractor under this Agreement shall be kept confidential and Contractor shall not make any of this material available to any individual or organization without prior approval of the City.

At the termination of this Agreement, all information, data, reports, records, contracts, work products or other materials relating to the Contractor’s assignment and duties under this Agreement shall remain the property of the City of New Prague.

All Contractor personnel records associated with personnel assigned under the terms and conditions of this Agreement shall be and remain the exclusive property of the Contractor provided, however, that the Contractor shall grant the City, City Administrator and/or City Attorney the right to review such files upon at least five days’ notice of their intent to review such files.

**11. AUDITS**

Contractor agrees that the City or the State Auditor, including any duly authorized representatives of the City or State Auditor, shall have access to and the right to examine, audit, excerpt and transcribe any books, documents, papers, and records that involve relevant transactions relating to this Agreement at any time during normal business hours and as often as they may reasonably deem necessary.

**12. APPLICABLE LAW**

The laws of the State of Minnesota shall govern all interpretations of this Agreement, and the appropriate venue and jurisdiction for any litigation which may arise hereunder will be in and under those courts located within the County of Le Sueur, State of Minnesota.

**13. NOTICES**

Any notice or demand authorized or required under this Agreement shall be in writing and shall be sent by certified mail to the other party as follows:

To Contractor:

Golf Professional Enterprises, LLC  
C/O Kurt Ruehling  
423 Flag Boulevard NE  
New Prague, MN 56071

To the City:

City of New Prague  
C/O City Administrator  
118 Central Avenue North  
New Prague, MN 56071

**14. INSURANCE**

A. Contractor warrants and represents that it is a limited liability company with employees and therefore is subject to liability for workers' compensation benefits under Chapter 176 of the Minnesota Statutes. As a result, Contractor shall purchase and maintain appropriate workers' compensation insurance as required under Minnesota law. Moreover, as an independent contractor for the City, neither Contractor nor any of its employees have any entitlement or claim to workers' compensation benefits from the City.

B. Contractor shall purchase and maintain general and professional liability insurance to protect against claims for damages because of injury to persons or damage/destruction of any tangible property including loss of use resulting therefrom and from any claims arising out of the performance of this Agreement by the Contractor. The base limits for the general liability and automobile insurance policies shall be at least \$1,500,000 combined single limit.

C. Contractor shall provide the City with evidence of the foregoing insurance and policies in the form of a certificate from the insurer naming all policies no later than ten (10) days after the execution of this Agreement. The City shall be an additional named insured on both the general liability and automobile insurance policies. All insurance policies shall also contain a provision that they may not be cancelled or non-renewed unless prior written notice thereof is given to the City not less than sixty (60) business days (ten (10) days for non-payment of premium) prior to such cancellation or non-renewal date.

**15. PERFORMANCE BOND**

The City reserves the right to require, in its sole discretion, that Contractor post a bond, certificate of deposit, or other similar instrument approved by the City in an amount as the City reasonably deems to be adequate compensation for damages resulting from Contractor's nonperformance of its obligations under this Agreement. The City agrees to provide the Contractor with thirty (30) days advance notice of its intent to require such bond, certificate of deposit, or other similar instrument.

**16. CONFLICT OF INTEREST**

Contractor certifies that to the best of its knowledge no City officer or employee has any pecuniary interest in the business of Contractor or in this Agreement. No person associated with Contractor has any interest that would conflict in any manner or degree with Contractor’s performance of this Agreement.

**17. COMPLIANCE WITH LAWS AND REGULATIONS**

In providing services hereunder, Contractor shall abide by all statutes, ordinances, rules and regulations, including all non-discrimination laws, pertaining to the provisions of services to be provided. Any violation shall constitute a material breach of this Agreement and entitle the City to immediately terminate this Agreement notwithstanding other termination provisions contained herein.

**18. COMPLETE AGREEMENT**

This Agreement constitutes the entire agreement between the parties and supersedes any oral or written agreements between the parties. This Agreement may only be modified by written agreement signed by both parties.

**19. SEVERABILITY**

In any provision or provisions of this Agreement are held to be invalid, illegal or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Golf Professional Enterprises, LLC

City of New Prague

By: \_\_\_\_\_  
Kurt Ruehling, Owner

By: \_\_\_\_\_  
Mayor

By \_\_\_\_\_  
City Administrator

## EXHIBIT A

### SCOPE OF SERVICES

Contractor shall provide the following services in connection with the management of the New Prague Golf Club:

- Identify the club's needs and goals.
- Work with the New Prague Golf Board and New Prague City Council in the development and implementation of a management plan for the short range and long range operations of the golf course.
- Develop and recommend to the New Prague Golf Board and the New Prague City Council the appropriate services and programs to be offered at the golf course in order for the golf operations to be profitable.
- Market, advertise and promote the golf course to increase membership, attract tournaments and events. Communicate business details and plans to Golf Board and to City Administration monthly.
- Maintain customer service and satisfaction to ensure retention of members and events.
- Review monthly status reports with the City Administrator including membership counts, events booked, pricing adjustments, golf course readiness, tee time capacity, marketing efforts completed and underway, banquet facility operation and food and beverage services, financial results and net operating income, customer complaints and follow-up, and other information as requested by the City Administrator.
- Attend, or be represented at, all New Prague Golf Board meetings and provide agenda and administrative support, prepare reports and compile information necessary for the decision-making process.
- Recommend fees and other charges for services to the New Prague Golf Board and New Prague City Council, which ensure that such services are provided in accordance with sound business principles.
- Oversee and manage the use of the golf course facilities during the off season, including but not limited to rental of banquet facilities, operation of food and beverage services, plan menus and maintains inventory as needed, provide for the overall care and maintenance of the facilities.

- Contractor shall possess a certified food manager license in compliance with Minnesota Department of Health and Le Sueur County regulations and requirements at any time food preparation occurs at the golf course.
- Contractor and any employees of Contractor shall each possess an alcohol server certification and any additional appropriate training and shall train and require all servers at the golf course to be in compliance with such certification at any time alcohol is provided at the golf course.
- Manage the golf shop and maintain appropriate inventory levels. Retail operations in the golf shop are for the financial benefit of the New Prague Golf Club.
- Oversee, manage, and direct all golf club personnel and activity deemed necessary for the financial success of the golf course operations, subject to the consent and authority of the City Administrator and the City’s policies, including but not limited to the City’s personnel policies, and all federal, state and local laws, rules and regulations.
- Oversee all golf course operations through regular contact and interaction with City staff, assigned to the golf course, and other employees, as appropriate, participate in event planning as necessary, conduct follow-up on all events and addresses customer complaints as required. Any complaints and their resolutions shall be reported to the City Administrator on a weekly basis. Any complaints received by the City shall be reported to the Contractor on a weekly basis.
- Undertakes or effectively recommends a full compliment of personnel (Golf Shop, Bar, Food and Beverage Operations, Golf and Maintenance Operations), including interviewing applicants, hiring, transfer, training, assigning and prioritizing work, scheduling staff, coaching and performance evaluation in accordance with the New Prague Personnel Policies. Provide annual performance evaluations and feedback to City Administrator for full-time staff.
- Provide a system for and oversee the maintenance of all departmental records, prepare departmental reports, assist with enforcement of all City policies and ordinances.
- Prepares the annual operating capital, and improvements budgets for the department and submits to the City Administrator in accordance with the City adopted budget practices. Administers the final City Council approved budget.
- Establishes priorities and standards for various projects and departmental work; assigns personnel; reviews project assignments; responds to emergencies and unanticipated needs with appropriate action plan; advises the Board and City Administrator of work planned, work completed, emergencies and problems encountered.
- Manages the daily tee-sheet to maximize daily and event play.

- Manages food and beverage services, plans menus and maintains inventory; serves as food safety manager.
- Operate machines (computer, cash registers, fax, phone, charge card machine, building equipment/machines/systems) and other equipment.
- Prepares and submits daily reports following each day. Prepare daily cash deposit and deliver to the bank in a timely manner.
- Prepare and submit month end reports on the 1<sup>st</sup> **business** day of the following month.
- Prepare maintenance schedules for the operation and maintenance of all capital equipment and systems operated within the golf clubhouse and identify the responsible personnel to conduct the appropriate maintenance on a daily, weekly, monthly, etc. basis.