



SPECIAL CITY COUNCIL MEETING AGENDA

City of New Prague

Monday, October 06, 2025 at 6:05 PM

City Hall Council Chambers - 118 Central Ave N

-
1. **CALL TO ORDER**
 2. **APPROVAL OF REGULAR AGENDA**
 3. **GENERAL BUSINESS**
 - a. [2025 Budget Discussion #3](#)
 4. **MISCELLANEOUS**
 - a. Discussion of Items not on the Agenda
 5. **ADJOURNMENT**

UPCOMING MEETINGS AND NOTICES:

October 8	7:30 a.m. EDA Board
October 14	6:00 p.m. Park Board
October 20	6:00 p.m. City Council
October 22	6:30 p.m. Planning Commission
October 27	3:30 p.m. Utility Commission
October 28	6:30 p.m. Golf Board
November 3	6:00 p.m. City Council



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MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCIL
FROM: JOSHUA TETZLAFF, CITY ADMINISTRATOR
SUBJECT: 2026 BUDGET MEETING (#3)
DATE: OCTOBER 1, 2025

As we move into the third budget meeting of the year, I'd like to focus this meeting on trying to lock in some of the items on the budget, hopefully reducing or even eliminating future general fund budget discussions. To this point, whether through agenda items or items brought up by the Council, most of the budget talking points have either been discussed in varying detail or at least brushed upon.

1. Health Insurance

- a. At last week's special meeting, I shared my recommendation that the City Council should opt to renew the existing health insurance plan used by City employees in 2025. As I shared, this plan would have a 16.9% increase over premiums in 2025 and would also have an automatic deductible increase of \$100 for single coverage and \$200 for family coverage. Even with these increases, it is my opinion that the minimal savings realized by drastically increasing deductibles and out-of-pocket costs does not make changing the plans a good option for the majority of employees.

I recommend renewing the 2025 Health Insurance Plan for 2026.

2. Compensation Study/Plan

- a. Also at last week's special meeting, AutoSolve presented a summary of their findings and recommendations for City employee compensation starting January 1, 2026. As a very brief summary, the recommendation by AutoSolve adjusts the minimum levels of pay for each position to the market average of the cities that we studied, maintained the increases between steps within positions, and added four additional steps on top of the existing pay matrix to allow for growth at the top for those employees with high levels of experience and performance.

To implement this new pay matrix, AutoSolve recommended a method it called "Bring to New Minimum or increase 3.3%." Under this implementation method, all employees would receive a 3.3% increase and then be placed at the nearest step for their position, without lowering their wage. It was shared that the total implementation costs of this recommendation would be \$207,173 for full-time employees across all funds. Within the 2026 budget, a 4% COLA to the existing payplan was used and additional budget funds were preliminarily placed in the Discretionary line-item to prepare for the Compensation recommendation. With that funding, to fully implement a recommended Compensation plan, the City would need to find about \$5,000 additional savings in the preliminary budget last reviewed in September.

It is my recommendation that the City proceed with the Compensation plan recommended by AutoSolve to continue having a competitive pay structure for City employees and to allow the budget discussions to advance. This recommended implementation has been included in your budget packet.

- b. Within the Compensation Plan, there are a few changes to titles, a position change, and a couple positions added that are not planned to be used at this time but would be available for future use should they be needed.

First, there are a few changes to titles.

- i. The Community Development and Planning Director's title within this Compensation Study would change to Community Development Director. This title is far more common, since Community Development generally encompasses Planning as a sub-division. This would shorten the title to a more commonly used title.
- ii. The second title change would change Accounting Technician to Accountant I. Prior to this study being done, the City has already removed the term Technician from Utility Billing and Permitting. This update has come as job seekers seem more satisfied not having the term Technician or Clerk in their title.
- iii. The third title change would change the title of Water Operator to Water Operator I. This change comes about to begin setting up a structure for potential growth in the future of the department, matching the Wastewater Department who has a Wastewater Operator I and Wastewater Operator II.
- iv. The title of Customer Service/Acct'G will be changed to Administrative Assistant. This title has been around for a long time, though the person who carries this title does the same work as an Administrative Assistant. The Administrative Assistant title already exists, so this would be eliminating the Customer Service/Acct'G job title.
- v. The title Parks Supervisor/Maint will be changed to Parks Supervisor. Similar to the others, this will be done to simplify the job title.

Second, the Compensation Plan would include a position change. When I first started with the City there was an Administrative Coordinator position with the Finance Department. This position turned over twice in my first few years, and after reviewing the position and the work being done, I determined that the work being performed by the position did not warrant the higher pay that was being awarded to it. So, the position was advertised as an Administrative Assistant and hired as such. The person that was hired, Alyssa Shapekahn, has performed far more than could be expected of an Administrative Assistant, including taking on many special projects not expected of a true Administrative Assistant. Over the last year, Ms. Shapekahn has performed exactly as I would have expected the Administrative Coordinator to perform.

Because of that, with the approval of the Compensation Plan, I am recommending that the City Council promote Ms. Shapekahn from Administrative Assistant to Administrative Coordinator to allow her to be compensated for the position she has more than filled over the last year, and that I would expect her to continue to fill going forward. This recommendation has been included in your budget packet.

Third, the Compensation Plan adds a couple positions that aren't intended to be filled but would be available should the City chose to use them.

- i. The first position addition would be Accountant II. This position would build off the title change from Accountant Technician to Accountant I and is included in the plan to advantage of plan adjustment and using AutoSolve to help create the position. In the future, this position would be someone with very high levels of experience that is able to operate generally independent of daily management. For this position to be filled, the City Council would have to approve either a promotion into the position or the hiring of someone into the position.
- ii. The second position addition would be Water Operator II. Similar to Accountant II, mentioned above, and Wastewater Operator II, which exists already, this position has a higher level of expertise and is able to operate more independently than the similar Water Operator I position.

3. 2026 Park Board Budget

- a. At the last budget meeting, the City Council made note that it wanted to reduce the amount of the Park Board budget from the board recommended \$110,000 spending for 2026 to under \$50,000. At the September meeting, the Park Board did revise their recommendation for project spending in 2025 to be a total of \$65,000, with \$20,000 of that spending coming from the Park Equipment Fund and \$45,000 from the General Fund.

The projects the Park Board recommends advancing are:

- i. Installing concrete on the Hockey Rink at Sliding Hill Skate Park to be used for hockey during the winter and pickleball during the summer. This would cost an estimated \$40,000, with the labor being performed by City staff.
- ii. Replacing the Memorial Park sign. This would cost an estimated \$5,000.
- iii. Provide \$20,000 of Park equipment funds to help with designing landscaping and play area in the City Center area as it develops.

This change from recommending \$110,000 in park improvements, funded by the General Fund, to \$65,000 in park improvements, funded by both the General Fund (\$45,000) and Park Equipment Fund (\$20,000) has been included in your updated budget packet.

4. Budgeted Line Items Not Expected to be Expended in 2026

- a. At the previous budget meeting, a question was asked about budgeted line items that are not expected to be expended in 2026. There are a few items. These are:
 - i. \$100,000 in Government Buildings. This continues a practice started by the City Council a couple years ago to budget \$100,000 annually to be set aside as reserve for future maintenance or replacement needs on City facilities. With an aging City Hall, as well as several buildings that need continued maintenance, this funding was to begin a practice of preparing for required maintenance and limit future levy fluctuations. I would expect this number will grow over time as maintenance needs continue.
 - ii. \$25,500 in Discretionary Expenses. Historically, the City has budgeted funds to this as a catch-all for unexpected spending the City may have to make.

- iii. \$50,000 in Tech Network. This line has been used over the last few years. The City has upgraded tech equipment around the City. For 2026, I expect to spend about \$30,000 of this on equipment replacement. This would mean about \$20,000 of this funding would be set aside specifically for future tech equipment, similar to how equipment is funded, to offset years of heavy spending. For example, we know that in four to five years, the City will need to replace the servers that were replaced this summer, and those replacements could be over \$100,000 at that time.

Due to the importance of continuing to plan for the future, I would recommend keeping all of these line items in the budget for 2026.

5. Other Changes to the Budget Packet

a. Ambulance Expenditures

There has been discussion at the City Council meetings of why the City continues to carry an ambulance fund. With the completion of the police station next year, I would agree that a fund dedicated to an ambulance department is no longer needed. Because of that, ambulance expenditures and revenues have been moved to the General Fund in the updated budget packet. I would recommend keeping ambulance expenditures in their own line items, so that they are more easily tracked as long as the City provides space to an ambulance service provider.

b. Golf Fund Transfer

At the previous budget meeting, the City Council seemed to have consent to remove the golf transfer subsidy in its entirety from the 2026 budget. While this is ahead of schedule, it is what the City was working towards. The updated budget packet includes this change.

c. Police Station Utilities

Staff continues to work together to estimate utility usage in the new police station. Conservative estimates have been put into the proposed budget under the Police Department.

6. Projected 2026 Tax Levy

- a. With the above-mentioned changes and recommendations, the proposed 2026 levy has decreased from the Preliminary Levy set in September at \$5,685,800, which was a 7% increase from the 2024 Final Tax Levy.

The attached proposed 2025 Tax Levy is now at \$5,623,735, which represents a 5.84% increase from the 2024 Final Tax Levy. Using Scott County's estimation tools, if the City Council approves this proposed levy, it would result in an Average Residential Tax Impact of 4.56% on the City-portion of residential taxes.

Better Health Collective Smart Plan SHSA3 Aware

Benefit Summary | Effective Dates January 1, 2026 – December 31, 2026

Key Benefits	In network* MN Network: Aware National Network: Bluecard PPO	Out of network**
What you will pay	You will pay the least when seeing an in-network provider.	You will pay the most when seeing an out-of-network or non-participating provider.
Your deductible The amount you pay per Calendar-year before your health plan starts to pay. In and Out of Network deductible cross apply.	Medical & Rx Combined \$3,400 individual \$6,800 family	Medical & Rx Combined \$6,800 individual \$13,600 family
Deductible Type	Embedded - The plan begins paying benefits that require cost sharing for the first family member who meets the individual deductible. The family deductible must then be met by one or more of the remaining family members and then the plan pays benefits for all covered family members.	
Your coinsurance The percent of the allowed amount that you pay after your deductible is met.	0%	20%
Your out-of-pocket maximum The maximum amount you pay per Calendar-year in medical and prescription drug deductibles, coinsurance, and copays. In and Out of Network Out of Pocket Maximums cross apply.	Medical & Rx Combined \$3,400 individual \$6,800 family	Medical & Rx Combined \$10,200 individual \$20,400 family
Preventive care • well-child care to age 6 • prenatal care • preventive medical evaluations age 6 and older; cancer screening; preventive hearing and vision exams; immunizations and vaccinations	0% 0% 0%	0% 0% 20% after the deductible
Physician services • e-visits • retail health clinic (office visit) • physician office visits • office and outpatient lab services • office and outpatient lab diagnostic imaging • allergy injections and serum • specialist office visits • specialist office and outpatient lab services • Urgent Care professional services	0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible
Other professional services • chiropractic manipulation (office visit) • chiropractic therapy • home health care • physical therapy, occupational therapy, speech therapy (office visit) • physical therapy, occupational therapy, speech therapy (therapy)	0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible
Inpatient Facility Services	0% after the deductible	20% after the deductible
Outpatient Facility Services • facility lab services • facility diagnostic imaging • surgery and anesthesia • urgent care services (facility services)	0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible
Emergency care • emergency room (facility charges) • professional charges • ambulance (medically necessary transport to the nearest facility equipped to treat the condition)	0% after the deductible 0% after the deductible 0% after the deductible	

Key Benefits	In network* MN Network: Aware National Network: Bluecard PPO	Out of network**
Durable Medical Equipment	0% after the deductible	20% after the deductible
Behavioral health (mental health and substance abuse services) - inpatient professional services - outpatient professional services (office visits/office therapy) - outpatient professional service (all other services) - outpatient hospital/facility services	0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible
Prescription drugs –Select Network - retail (31-day limit) FlexRx preferred drug list - closed plan design - preferred generic - preferred brand Specialty drug list - Specialty preferred 90dayRx – Mail order pharmacy (93-day limit) FlexRx preferred drug list - closed plan design - preferred generic - preferred brand 90dayRx – Retail pharmacy (93-day limit) FlexRx preferred drug list - closed plan design - preferred generic - preferred brand	0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible 0% after the deductible	20% after the deductible 20% after the deductible No coverage No coverage No coverage No coverage No coverage
Preventive drug benefit - preferred generic - preferred brand	0% \$50 copay	0% \$50 copay
Important Information About Your Pharmacy Benefits	The patient will pay the difference if a brand-name drug is dispensed when a generic drug is available. The drug list uses a step therapy program. More information about prescription drug coverage is available at bluecrossmn.com . Medicare Part D Creditability: Creditable	

This is only a summary of covered benefits. For detailed information about what is and isn't covered refer to plan benefit booklet or visit bluecrossmn.com. Members can also call Blue Cross customer service at the number on the back of their member ID card.

Each healthcare provider is an independent contractor and not our agent. It is up to the member to confirm provider participation in their network prior to receiving services.

Better Health Collective Smart Plan SHSA4 Aware

Benefit Summary | Effective Dates January 1, 2026 – December 31, 2026

Key Benefits	In network* MN Network: Aware National Network: Bluecard PPO	Out of network**
What you will pay	You will pay the least when seeing an in-network provider.	You will pay the most when seeing an out-of-network or non-participating provider.
Your deductible The amount you pay per Calendar-year before your health plan starts to pay. In and Out of Network deductible cross apply.	Medical & Rx Combined \$3,400 individual \$6,800 family	Medical & Rx Combined \$6,800 individual \$13,600 family
Deductible Type	Embedded - The plan begins paying benefits that require cost sharing for the first family member who meets the individual deductible. The family deductible must then be met by one or more of the remaining family members and then the plan pays benefits for all covered family members.	
Your coinsurance The percent of the allowed amount that you pay after your deductible is met.	20%	40%
Your out-of-pocket maximum The maximum amount you pay per Calendar-year in medical and prescription drug deductibles, coinsurance, and copays. In and Out of Network Out of Pocket Maximums cross apply.	Medical & Rx Combined \$5,400 individual \$10,800 family	Medical & Rx Combined \$10,800 individual \$21,600 family
Preventive care - well-child care to age 6 - prenatal care - preventive medical evaluations age 6 and older; cancer screening; preventive hearing and vision exams; immunizations and vaccinations	0% 0% 0%	0% 0% 40% after the deductible
Physician services - e-visits - retail health clinic (office visit) - physician office visits - office and outpatient lab services - office and outpatient lab diagnostic imaging - allergy injections and serum - specialist office visits - specialist office and outpatient lab services - Urgent Care professional services	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible	40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible
Other professional services - chiropractic manipulation (office visit) - chiropractic therapy - home health care - physical therapy, occupational therapy, speech therapy (office visit) - physical therapy, occupational therapy, speech therapy (therapy)	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible	40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible
Inpatient Facility Services	20% after the deductible	40% after the deductible
Outpatient Facility Services - facility lab services - facility diagnostic imaging - surgery and anesthesia - urgent care services (facility services)	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible	40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible
Emergency care - emergency room (facility charges) - professional charges - ambulance (medically necessary transport to the nearest facility equipped to treat the condition)	20% after the deductible 20% after the deductible 20% after the deductible	

Key Benefits	In network* MN Network: Aware National Network: Bluecard PPO	Out of network**
Durable Medical Equipment	20% after the deductible	40% after the deductible
Behavioral health (mental health and substance abuse services) - inpatient professional services - outpatient professional services (office visits/office therapy) - outpatient professional service (all other services) - outpatient hospital/facility services	20% after the deductible 20% after the deductible 20% after the deductible 20% after the deductible	40% after the deductible 40% after the deductible 40% after the deductible 40% after the deductible
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Preventive drug benefit - preferred generic - preferred brand	0% \$50 copay	0% \$50 copay
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Better Health Collective Smart Plan SHSA5 Aware

Benefit Summary | Effective Dates January 1, 2026 – December 31, 2026

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Preventive care - well-child care to age 6 - prenatal care - preventive medical evaluations age 6 and older; cancer screening; preventive hearing and vision exams; immunizations and vaccinations	0% 0% 0%	0% 0% 20% after the deductible
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Summary Report

Classification and Compensation Study for: City of New Prague, MN

September 2025

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Study Introduction

From June 2025, through September 2025, AutoSolve, Inc. conducted a comprehensive classification and compensation study for the New Prague, MN. The study focused on 86 employees and 33 classifications / job titles. The goal of this study was to create and improve compensation system that would aid the City in the following ways.

- Attract and retain qualified employees.
- Ensure positions performing similar work with essentially the same level of complexity, responsibility, and knowledge, skills, and abilities are classified together.
- Provide salaries commensurate with assigned duties.
- Provide justifiable pay differential between individual classes.
- Maintain a competitive position with other comparable government entities within the same geographic areas.

Study Methodology

To achieve the study's goals AutoSolve utilized both quantitative and qualitative tools to assess the City's current internal and external equity to provide the most appropriate recommendations.

Communication, Interaction, and the Kickoff Call

As illustrated in the **Study Methodology Diagram**, AutoSolve started off the study with a project kickoff call. The kickoff call allows the City management to learn more about the project, ask questions, and allows AutoSolve to request the appropriate data that we will need to complete the project effectively. AutoSolve emphasizes open communication throughout the project by holding weekly touchpoint meetings to discuss the project and review the workplan, providing weekly updates on the progress of the project, scheduling as need meetings with department heads, incorporating New Prague City's Project Team feedback throughout the project, and working alongside the City's project team during all phases of the project.

Current Pay Plan/Philosophy Evacuation

AutoSolve assessed the current pay plan structure at the beginning of the study. This analysis provides the starting point for any recommendations AutoSolve proposes.

Classification Evaluation Internal Equity

AutoSolve utilized two proprietary surveys to analyze the City's internal equity. The first Survey, Internal Anonymous Organizational Survey, allows AutoSolve to collect qualitative information about the organization, management, culture, and work environment.

The second survey, Internal Individual Employee Survey, allows AutoSolve to collect up to date classification/job duties and responsibilities. This data was utilized to update all the classification's job descriptions that were a part of the study.

Compensation Evaluation External Competition

AutoSolve performed an external market survey reaching out to a selected group of organizations that were deemed by both AutoSolve consultants and the City's project team to be direct competitors with the City. AutoSolve reached out to the selected peers to collect classification pay range data and benefit data. The results from the market survey were utilized in the development of the recommended compensations system.

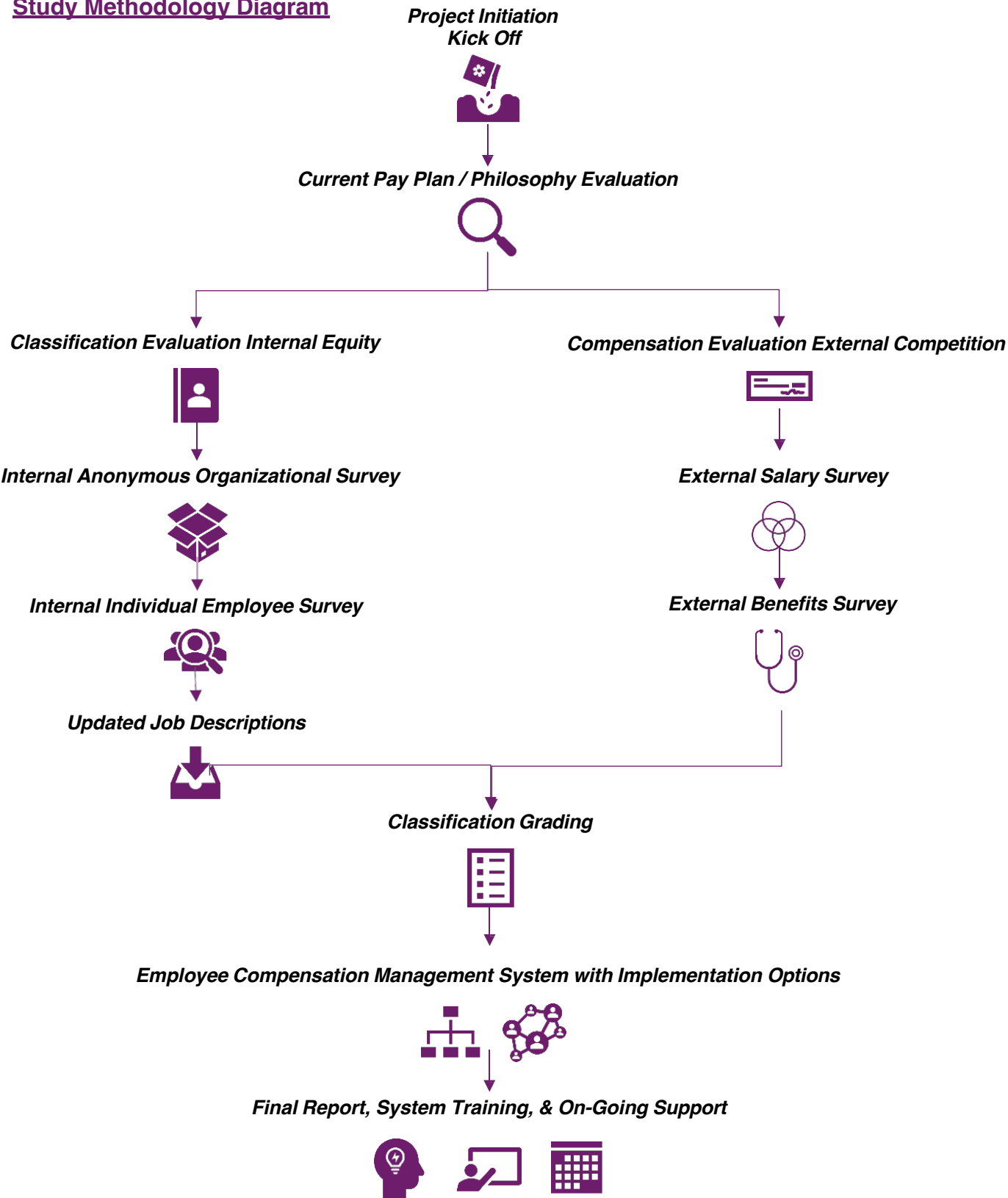
Classification Grading

Utilizing data from the Internal Individual Employee Survey and AutoSolve's own proprietary grading system, AutoSolve consultants provided a "rank" to each of the classifications that were a part of the study. The rank is based off the classification's duties, responsibilities, and impact within the City. The ranks assist in AutoSolve's assigning new classification grades.

Employee Compensation Management System with Implementation Options

The concluding recommendations and proposed compensation system were provided based on the synthesis findings of the overall study and the City's compensation philosophy. The recommendations were accompanied with multiple different ways to implement the proposed compensation system along with the estimated cost for each. AutoSolve also provided the City's project leadership team with an *Employee Compensation Management System*. The system is an excel spreadsheet that is designed aid the City in implementing and maintaining the proposed compensations system derived from this study.

Study Methodology Diagram



Market Peers

Peer Name	Cost of Living Index	COLI Factor
New Prague, MN	101.27	
City of Forest Lake, MN	108.07	0.937
City of Jordan, MN	105.39	0.961
Credit River, MN	105.39	0.961
City of Elk River, MN	100.30	1.010
City of Elko New Market, MN	105.39	0.961
Le Sueur County, MN	101.27	1.000
Lonsdale, MN	99.76	1.015
City of Montgomery, MN	101.27	1.000
North Field, MN	99.76	1.015
City of Prior Lake, MN	105.39	0.961
Scott County, MN	105.39	0.961
City of Belle Plaine, MN	105.39	0.961
City of Buffalo, MN	100.65	1.006
City of Savage, MN	105.39	0.961
City of Farmington, MN	105.18	0.963
Le Center, MN	101.27	1.000
Shakopee, MN	105.39	0.961

Study Summary - Proposed Compensation System

Study Summary is the aggregate of the analysis and findings discovered in this study. The combined findings were utilized to create the following recommendations.

Study Summary Findings

Client Specified Issues, Needs, and Compensation Philosophy

City of New Prague's project team expressed a desire for their compensation philosophy to provide at market average compensation relative to their operating market. The team also expressed a desire for the step plan to increase from 11 to 15 Steps to help support employee retention.

Section One: Review of the Current Pay Plan System:

The first step in the study was reviewing the internal equity of the organization. The AutoSolve team performed a deep dive into the current compensation structure utilized by City of New Prague. This detailed analysis provided the foundation for AutoSolve's recommendations. Listed below are the summary findings from Section One.

- The General plan includes uniform range spreads and grade progressions.
- Separate Pay range for the Line Worker classification.
- Stagnation in employee movement through their salary ranges.
- 0 employees are found below their minimums or above their maximums.
- 3 employees are within 5% of their supervisor's pay.
- 40 employees fall -5% or more below their expected hire year salary.

Section Two: Anonymous Survey:

The Anonymous Survey collected qualitative information about the organization, management, culture, and work environment from current employees. The data was then used to assess the internal equity of the Town and determine Opportunities for Improvement. Listed below are the proposed improvements that AutoSolve gathered from Section Two.

- Implement morale boosting and employee appreciation events/incentives.
- Improve communication between supervisors and upper management.
- Aim to support employee retention.

Section Three: Compensation Evaluation – Market Survey:

The Market Survey is a comprehensive examination of City of New Prague's compensation and benefit structure. The organization's external equity was evaluated by comparing City of New Prague's salary ranges and benefits to selected peer organizations. Listed below are the summary findings gathered from Section Three.

- City of New Prague is **3.44%** below the market minimum.
- City of New Prague is **3.37%** below the market midpoint.
- City of New Prague is **1.68%** below the market maximum.

Study Recommendations

Based on the combined findings found from each section of this study and the compensation philosophy for City of New Prague, AutoSolve recommends the following to addresses and resolves recruitment, retention, and compression issues:

- Recommended Implementation date of January 1st, 2026.
- Created Two pay plans: General Full Time Plan and a General Part Time Plan.
- Brought the General plans' proposed grade minimums to the market average.
- Brought all General Full Time grade range spreads to 46.00%.
- Increased the number of steps in the plan from 11 to 15.
- Proposed the Implementation Option: **Bring to New Minimum or a 3.30% increase.**
This implementation option adjusts each employee salary to the minimum of the new proposed pay grade. If the employee's current salary is already above the proposed minimum, then they will receive a salary increase of 3.30%. This option places all employees into their new proposed salary range and it guarantees a fair and equitable increase to all employees
- The 3.30% aligns with the average increase of per capita income over the past ten years within Le Sueur County, MN.

Recommended Proposed Pay Plans

The following charts found on **FIGURE S4.1** through **FIGURE S4.2** are the recommended proposed pay plans for City of New Prague's employees. The proposed pay plans were created to be at the market average relative to City of New Prague's market peers.

The proposed pay plans characteristics are as follows:

General Plan (Full Time)

- **Number of Pay Grades:** 16
- **Average Range Spread:** 46.00%
- **Smallest Minimum:** \$55,650.00
- **Largest Maximum:** \$207,600.15
- **Number of Departments:** 12
- **Employees Assigned:** 45

General (Part Time)

- **Number of Pay Grades:** 1
- **Average Range Spread:** 70.00%
- **Smallest Minimum:** \$24,960.00 (12.00 \$/Hr)
- **Largest Maximum:** \$42,432.00 (20.40 \$/Hr)
- **Number of Departments:** 4
- **Employees Assigned:** 41

Figure S4.1A
Proposed General Plan (FT)

Grade	Proposed Min	Proposed Midpoint	Proposed Maximum	Range Spread	Min Grade Progression	Step Progression
G1	\$55,650.00	\$68,449.50	\$81,249.00	46.00%	-	2.74%
G2	\$59,545.50	\$73,240.97	\$86,936.43	46.00%	7.00%	2.74%
G3	\$62,522.78	\$76,903.01	\$91,283.25	46.00%	5.00%	2.74%
G4	\$65,648.91	\$80,748.16	\$95,847.41	46.00%	5.00%	2.74%
G5	\$68,931.36	\$84,785.57	\$100,639.78	46.00%	5.00%	2.74%
G6	\$72,377.93	\$89,024.85	\$105,671.77	46.00%	5.00%	2.74%
G7	\$75,996.82	\$93,476.09	\$110,955.36	46.00%	5.00%	2.74%
G8	\$79,796.66	\$98,149.90	\$116,503.13	46.00%	5.00%	2.74%
G9	\$87,776.33	\$107,964.89	\$128,153.44	46.00%	10.00%	2.74%
G10	\$92,165.15	\$113,363.13	\$134,561.12	46.00%	5.00%	2.74%
G11	\$96,773.41	\$119,031.29	\$141,289.17	46.00%	5.00%	2.74%
G12	\$104,515.28	\$128,553.79	\$152,592.31	46.00%	8.00%	2.74%
G13	\$112,876.50	\$138,838.10	\$164,799.69	46.00%	8.00%	2.74%
G14	\$121,906.62	\$149,945.14	\$177,983.67	46.00%	8.00%	2.74%
G15	\$131,659.15	\$161,940.75	\$192,222.36	46.00%	8.00%	2.74%
G16	\$142,191.88	\$174,896.01	\$207,600.15	46.00%	8.00%	2.74%

Figure S4.1B
Proposed General Plan (FT Steps)

Grade	1	2	3	4	5	6	7	8
G1	\$55,650.00	\$57,174.80	\$58,741.38	\$60,350.88	\$62,004.49	\$63,703.40	\$65,448.86	\$67,242.15
G2	\$59,545.50	\$61,177.04	\$62,853.28	\$64,575.45	\$66,344.80	\$68,162.64	\$70,030.28	\$71,949.10
G3	\$62,522.78	\$64,235.89	\$65,995.94	\$67,804.22	\$69,662.04	\$71,570.77	\$73,531.80	\$75,546.56
G4	\$65,648.91	\$67,447.68	\$69,295.74	\$71,194.43	\$73,145.14	\$75,149.31	\$77,208.39	\$79,323.88
G5	\$68,931.36	\$70,820.07	\$72,760.52	\$74,754.15	\$76,802.40	\$78,906.77	\$81,068.81	\$83,290.08
G6	\$72,377.93	\$74,361.07	\$76,398.55	\$78,491.86	\$80,642.52	\$82,852.11	\$85,122.25	\$87,454.58
G7	\$75,996.82	\$78,079.12	\$80,218.48	\$82,416.45	\$84,674.65	\$86,994.72	\$89,378.36	\$91,827.31
G8	\$79,796.66	\$81,983.08	\$84,229.40	\$86,537.27	\$88,908.38	\$91,344.46	\$93,847.28	\$96,418.68
G9	\$87,776.33	\$90,181.39	\$92,652.34	\$95,191.00	\$97,799.22	\$100,478.90	\$103,232.01	\$106,060.54
G10	\$92,165.15	\$94,690.46	\$97,284.96	\$99,950.55	\$102,689.18	\$105,502.85	\$108,393.61	\$111,363.57
G11	\$96,773.41	\$99,424.98	\$102,149.21	\$104,948.08	\$107,823.64	\$110,777.99	\$113,813.29	\$116,931.75
G12	\$104,515.28	\$107,378.98	\$110,321.14	\$113,343.93	\$116,449.53	\$119,640.23	\$122,918.35	\$126,286.29
G13	\$112,876.50	\$115,969.30	\$119,146.84	\$122,411.44	\$125,765.49	\$129,211.45	\$132,751.82	\$136,389.19
G14	\$121,906.62	\$125,246.84	\$128,678.58	\$132,204.35	\$135,826.73	\$139,548.36	\$143,371.96	\$147,300.33
G15	\$131,659.15	\$135,266.59	\$138,972.87	\$142,780.70	\$146,692.87	\$150,712.23	\$154,841.72	\$159,084.36
G16	\$142,191.88	\$146,087.92	\$150,090.70	\$154,203.16	\$158,428.30	\$162,769.21	\$167,229.06	\$171,811.10

Figure S4.1C
Proposed General Plan (FT Steps)

Grade	9	10	11	12	13	14	15
G1	\$69,084.57	\$70,977.48	\$72,922.25	\$74,920.31	\$76,973.11	\$79,082.16	\$81,249.00
G2	\$73,920.49	\$75,945.90	\$78,026.81	\$80,164.73	\$82,361.23	\$84,617.91	\$86,936.43
G3	\$77,616.52	\$79,743.20	\$81,928.15	\$84,172.97	\$86,479.29	\$88,848.81	\$91,283.25
G4	\$81,497.35	\$83,730.36	\$86,024.56	\$88,381.61	\$90,803.26	\$93,291.25	\$95,847.41
G5	\$85,572.21	\$87,916.88	\$90,325.78	\$92,800.70	\$95,343.42	\$97,955.81	\$100,639.78
G6	\$89,850.82	\$92,312.72	\$94,842.07	\$97,440.73	\$100,110.59	\$102,853.60	\$105,671.77
G7	\$94,343.36	\$96,928.36	\$99,584.18	\$102,312.77	\$105,116.12	\$107,996.28	\$110,955.36
G8	\$99,060.53	\$101,774.77	\$104,563.39	\$107,428.40	\$110,371.93	\$113,396.10	\$116,503.13
G9	\$108,966.59	\$111,952.25	\$115,019.72	\$118,171.25	\$121,409.12	\$124,735.71	\$128,153.44
G10	\$114,414.92	\$117,549.86	\$120,770.71	\$124,079.81	\$127,479.57	\$130,972.49	\$134,561.12
G11	\$120,135.66	\$123,427.36	\$126,809.25	\$130,283.80	\$133,853.55	\$137,521.12	\$141,289.17
G12	\$129,746.51	\$133,301.55	\$136,953.99	\$140,706.50	\$144,561.84	\$148,522.81	\$152,592.31
G13	\$140,126.23	\$143,965.67	\$147,910.30	\$151,963.02	\$156,126.78	\$160,404.63	\$164,799.69
G14	\$151,336.33	\$155,482.92	\$159,743.13	\$164,120.06	\$168,616.93	\$173,237.00	\$177,983.67
G15	\$163,443.24	\$167,921.56	\$172,522.58	\$177,249.67	\$182,106.28	\$187,095.96	\$192,222.36
G16	\$176,518.70	\$181,355.28	\$186,324.39	\$191,429.64	\$196,674.78	\$202,063.64	\$207,600.15

Figure S4.2A
Proposed General Plan (PT)

Grade	Proposed Min	Proposed Midpoint	Proposed Maximum	Range Spread	Min Grade Progression	Step Progression
PT1	\$24,960.00	\$33,696.00	\$42,432.00	70.00%	-	7.88%

Figure S4.2B
Proposed General Plan (PT Steps)

Grade	1	2	3	4	5	6	7	8
PT1	\$24,960.00	\$25,924.19	\$26,925.63	\$27,965.75	\$29,046.05	\$30,168.09	\$31,333.46	\$32,543.86

Figure S4.2C
Proposed General Plan (PT Steps)

Grade	9	10	11	12	13	14	15
PT1	\$33,801.01	\$35,106.72	\$36,462.88	\$37,871.42	\$39,334.37	\$40,853.84	\$42,432.00

Recommended Pay Grade Assignments

Utilizing both the external market survey and AutoSolve’s proprietary ranking analysis conducted on each classification. AutoSolve is proposing the following pay grade assignment for each classification. AutoSolve’s proposed pay grade assignments ensures each classification is compensated competitively and fairly, externally within City of New Prague’s operating market, and internally taking into consideration each classifications required duties, responsibilities, and experience relative to the other classification utilized by City of New Prague.

FIGURE S4.3 illustrate the proposed recommended pay grade for each classification within the proposed General Ful and Part Time plans.

Figure S4.3A
General Pay Plan Grade Assignments

Classification	Grade
Administrative Assistant	G1
Customer Service/Acct'G	G1
Permit Specialist	G2
Police Records Technician	G2
Public Works Maintenance Worker	G2
Public Works Maintenance Worker	G2
Accountant I	G3
Utility Billing Specialist	G3
Mechanic	G4
Wastewater Operator I	G4
Water Operator I	G4
Accountant II	G5
Administrative Coordinator	G5
Wastewater Operator II	G6
Water Operator II	G6
Building Inspector	G8
Generation Supervisor	G8
Parks Supervisor/Maint.	G8
Planner	G8
Golf Superintendent	G9
Lineman	G9

Figure S4.3B
General Pay Plan Grade Assignments

Classification	Grade
Public Works Supervisor	G10
Building Official	G11
Wastewater Superintendent	G11
Electric Operations Supervisor	G12
Community Development Director	G14
Finance Director	G14
General Manager - Electric and Water	G14
Police Chief	G14
Public Works Director	G14
City Administrator	G16
Food and Beverage Worker	PT1
Golf Attendant	PT1
Golf Maintenance Worker	PT1
Parks Maintenance Worker - PT	PT1

Recommended Implementation Option

AutoSolve is recommending the implementation option: **Bring to New Minimum or a 3.30% Increase** for the Full-Time plan. This implementation option adjusts employee’s current salary to the minimum of their classification’s new proposed pay grade. This option will also apply an increase of 3.30% if an employee’s current salary is already at or above their new proposed grade minimum. The employee will also receive a 3.30% increase if their adjustment to “Bring to New Minimum” is less than a 3.30% increase. With this implementation option, all employees will receive at least a 3.30% increase.

For the General Part-Time plan, AutoSolve is recommending the implementation option **Bring to New Minimum**. This implementation option adjusts employee’s current salary to the minimum of their classification’s new proposed pay grade. Any employee that has a salary more than their classification’s new proposed pay grade will not receive any adjustment. This option ensures all part time employees will receive at least \$12.00 per hour.

AutoSolve is recommending the 3.30% increase based on the average per capita income increases in Le Sueur County, MN over the past ten years, (*Excluding Covid Outlier Years**), as shown in **FIGURE S4.7**. Per capita income is the measure of the average income earned in a specific geographic area divided by the area’s population. This number considers real wages earned year to year that have received cost of living adjustments.

The total recommended implementation costs for The City of New Prague is \$214,384.49. The implementation will affect all 86 employees. **FIGURE S4.4** through **FIGURE S4.5** illustrates a cost breakdown of the recommended implementation option. FIGURE S4.6 is the combined implementation cost for the pay plans.

**Figure S4.4
General Pay Plan (FT)
Implementation Cost**

Implementation Options	Cost	Number Of Employees Affected	Average Change Per Employee	Average Percent Increase
Bring to New Minimum or a 3.30%	\$207,173.09	45	\$4,603.85	4.94%

Figure S4.5
General Pay Plan (PT)
Implementation Cost

Implementation Options	Cost	Number Of Employees Affected	Average Change Per Employee	Average Percent Increase
Bring to New Minimum	\$7,211.40	41	\$175.89	2.19%

Figure S4.6
Combined Implementation Cost

Cost	Number Of Employees Affected	Average Change Per Employee	Average Percent Increase
\$214,384.49	86	\$2,492.84	3.56%

Figure S4.7
Historical Per Capita Income (Le Sueur, County, MN)

Year	Per Capita Income	Percentage Change
2013	\$40,721.00	-
2014	\$42,627.00	4.68%
2015	\$43,899.00	2.98%
2016	\$45,464.00	3.57%
2017	\$46,481.00	2.24%
2018	\$48,817.00	5.03%
2019	\$49,672.00	1.75%
2020	\$53,911.00	8.53%
2021	\$60,043.00	11.37%
2022	\$61,581.00	2.56%
2023	\$63,719.00	3.47%

Average:	4.62%
Average Without Outliers (2020, 2021):	3.28%

Compensation Management System and Periodic Maintenance

Accompanying our recommendations, is an Employee Management System that will assist City of New Prague in the implementation and maintenance of the new compensation system. This management system will provide per employee implementation cost estimates. It will also aid in implementing and estimating cost for future pay plan increases.

The proposed system will need periodic maintenance over the next two to three years. Without maintenance, the competitiveness of the system will decrease, and the same retention/recruitment pitfalls will increase once again. AutoSolve strongly recommends City of New Prague to perform a complete compensation and classification study at least every three years.

Conclusion

This concludes the Comprehensive Compensation and Classification study for City of New Prague, VA by AutoSolve, Inc. AutoSolve proposed a new compensation system that addresses and resolves the retention, recruitment, and compression issues found within City of New Prague's current compensation system. The proposed compensation system was created to be competitive relative to City of New Prague's operating market, which will allow City of New Prague to recruit and retain the best talent possible.

CITY OF NEW PRAGUE
2025 PROPERTY TAX LEVY, PAYABLE IN 2026
Proposed 2026 Budget

Section 3, Item a.

	Certified 2016	Certified 2017	Certified 2018	Certified 2019	Certified 2020	Certified 2021	Certified 2022	Certified 2023	Certified 2024	Certified 2025	Budget 2026	\$ Difference	% Difference
General Fund Levy	\$2,705,477	\$2,947,000	\$3,039,000	\$3,133,985	\$3,253,533	\$3,354,390	\$3,660,878	\$3,728,128	\$3,749,628	\$4,238,585	\$4,548,735	\$310,150	8.27%
Total Tax Abatement	\$126,850	---	---	---	---	---	---	---	---	---	---	---	---
Debt Service Levy	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$950,000	\$950,000	\$821,283	\$861,725	\$959,696	\$731,865	-\$227,831	-26.44%
EDA Levy	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	0.00%
Equipment/Facility Levy	---	---	---	---	---	---	---	\$200,217	\$138,275	\$40,304	\$268,135	\$227,831	164.77%
Total City Tax Levy	\$3,882,327	\$3,997,000	\$4,089,000	\$4,183,985	\$4,303,533	\$4,354,390	\$4,660,878	\$4,824,628	\$4,824,628	\$5,313,585	\$5,623,735	\$310,150	5.84%
\$ Change from Previous Year	\$57,356	\$114,673	\$92,000	\$94,985	\$119,548	\$50,857	\$306,488	\$163,750	\$0	\$488,957	\$310,150		
% Change from Previous Year	1.50%	2.95%	2.30%	2.32%	2.86%	1.18%	7.04%	3.51%	0.00%	10.13%	5.84%		
5-year Average Change in Total Levy	0.71%	1.30%	1.79%	2.48%	2.39%	2.32%	3.14%	3.38%	2.92%	4.37%	5.30%		
Average Residential Tax Impact											4.56%		
Net Tax Capacity	\$6,236,138	\$6,421,254	\$6,676,041	\$7,269,212	\$7,963,971	\$8,566,374	\$9,013,027	\$11,115,006	\$11,474,031	\$11,945,023	\$12,408,298		
City Tax Rate	62.255%	62.246%	61.249%	57.558%	54.038%	50.831%	51.713%	43.406%	42.048%	44.484%	45.322%		

* Average Residential Tax Impact based on Scott County Data only. This data is not received from Le Sueur County

** EDA Levy (Per MN. Statutes 469.107 subd. 1.)

*** Equipment Levy is the difference between \$1,000,000 and the Debt Service Levy

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-0000-31010	CURRENT PROPERTY TAXES	\$ (3,754,632.01)	\$ (4,238,585.00)	\$ (2,218,640.43)	\$ (4,548,735.00)	\$ (310,150.00)	7%
101-3-0000-31020	DELINQUENT PROPERTY TAXE	\$ (5,090.34)	\$ -	\$ (4,947.78)	\$ -	\$ -	0
101-3-0000-31030	FRANCHISE TAXES	\$ (87,941.75)	\$ (90,000.00)	\$ -	\$ (90,000.00)	\$ -	0%
TAXES	TOTAL	\$ (3,847,664.10)	\$ (4,328,585.00)	\$ (2,223,588.21)	\$ (4,638,735.00)	\$ (310,150.00)	7%
101-3-4100-32110	LIQUOR LICENSES	\$ (41,990.00)	\$ (38,400.00)	\$ (46,109.00)	\$ (45,100.00)	\$ (6,700.00)	17%
101-3-4100-32180	BUSINESS LICENSES	\$ (16,917.50)	\$ (3,000.00)	\$ (9,985.00)	\$ (2,500.00)	\$ 500.00	-17%
101-3-4100-32181	TOBACCO LICENSES	\$ (2,800.00)	\$ (2,800.00)	\$ -	\$ (2,800.00)	\$ -	0%
101-3-4100-32182	PET LICENSES	\$ (1,620.00)	\$ (1,000.00)	\$ (780.00)	\$ (1,545.00)	\$ (545.00)	55%
101-3-4100-32183	THC LICENSES	\$ (1,050.00)	\$ (1,650.00)	\$ (700.00)	\$ (1,750.00)	\$ (100.00)	6%
101-3-4100-32210	BUILDING PERMITS	\$ (261,543.53)	\$ (195,000.00)	\$ (306,884.29)	\$ (195,000.00)	\$ -	0%
101-3-4100-32215	GOLF CART PERMITS	\$ (4,710.00)	\$ (3,830.00)	\$ (4,660.00)	\$ (4,040.00)	\$ (210.00)	5%
101-3-4100-32220	PLANNING APPLICATIONS	\$ (14,065.00)	\$ (6,000.00)	\$ (5,175.00)	\$ (6,000.00)	\$ -	0%
101-3-4100-32260	PLAN REVIEW	\$ (30,176.35)	\$ (4,000.00)	\$ (2,342.00)	\$ (4,000.00)	\$ -	0%
LICENSES & PERMITS	TOTAL	\$ (374,872.38)	\$ (255,680.00)	\$ (376,635.29)	\$ (262,735.00)	\$ (7,055.00)	3%
101-3-4100-33180	AMERICAN RESCUE AID	\$ (270,611.13)	\$ -	\$ -	\$ -	\$ -	0
101-3-4100-33401	LOCAL GOVERNMENTAL AID	\$ (1,183,527.00)	\$ (1,185,369.00)	\$ (592,684.50)	\$ (1,189,668.00)	\$ (4,299.00)	0%
101-3-4100-33408	MARKET VALUE CREDIT	\$ (189.14)	\$ -	\$ -	\$ -	\$ -	0
101-3-4210-33161	FEDERAL GRANT-COPS POLICE	\$ (10,687.67)	\$ -	\$ (5,940.08)	\$ -	\$ -	0
101-3-4210-33416	POLICE TRAINING AID	\$ (10,136.42)	\$ (9,000.00)	\$ (10,938.73)	\$ (9,000.00)	\$ -	0%
101-3-4210-33424	POLICE STATE AID	\$ (128,220.26)	\$ (100,000.00)	\$ -	\$ (100,000.00)	\$ -	0%
101-3-4220-33417	FIRE TRAINING AID	\$ (10,629.80)	\$ (12,000.00)	\$ (13,602.60)	\$ (12,000.00)	\$ -	0%
101-3-4220-33423	FIRE STATE AID	\$ (128,877.74)	\$ (120,000.00)	\$ -	\$ (120,000.00)	\$ -	0%
101-3-4220-33435	STATE GRANT	\$ -	\$ (40,000.00)	\$ -	\$ -	\$ 40,000.00	-100%
101-3-4300-33181	HIGHWAY STATE AID	\$ (58,500.00)	\$ -	\$ (42,522.22)	\$ -	\$ -	0
101-3-4300-33425	HIGHWAY STATE AID	\$ (124,361.00)	\$ (120,000.00)	\$ (134,552.00)	\$ (120,000.00)	\$ -	0%
101-3-4300-33611	TAA TRANSPORTATION ADVAN	\$ (3,580.00)	\$ (25,396.00)	\$ (10,802.00)	\$ (17,352.00)	\$ 8,044.00	-32%
101-3-4300-33610	STATE/COUNTY ROAD MAINT	\$ (4,200.00)	\$ (4,200.00)	\$ (4,200.00)	\$ (4,200.00)	\$ -	0%
INTERGOVERNMENTAL	TOTAL	\$ (1,933,520.16)	\$ (1,615,965.00)	\$ (815,242.13)	\$ (1,572,220.00)	\$ 43,745.00	-3%
101-3-4100-34107	ASSESSMENT SEARCH REVENI	\$ (1,825.00)	\$ (2,500.00)	\$ (1,350.00)	\$ (2,000.00)	\$ 500.00	-20%
101-3-4100-34108	ADMINISTRATIVE CHARGES	\$ (3,107.45)	\$ (7,000.00)	\$ (3,022.67)	\$ (7,000.00)	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4100-34109	SVC CHG/CODE ENFORCEMEN	\$ (2,128.07)	\$ (1,500.00)	\$ -	\$ (1,500.00)	\$ -	0%
101-3-4210-34210	POLICE LIASON REVENUE	\$ (71,937.47)	\$ (100,000.00)	\$ (105,302.99)	\$ (110,300.00)	\$ (10,300.00)	10%
101-3-4210-34220	POLICE REVENUE	\$ (10,964.38)	\$ (2,500.00)	\$ (1,067.75)	\$ (2,500.00)	\$ -	0%
101-3-4300-34320	STREET REVENUE	\$ (871.13)	\$ (1,000.00)	\$ (2,092.12)	\$ (1,000.00)	\$ -	0%
101-3-4300-36103	YARD WASTE/ORGANICS SITE	\$ (8,473.47)	\$ -	\$ (8,825.06)	\$ -	\$ -	0
101-3-4500-34331	TEAM LEAGUE REVENUE	\$ (4,317.50)	\$ (3,019.00)	\$ (2,566.25)	\$ (4,439.00)	\$ (1,420.00)	47%
101-3-5201-34783	PARK FEES-SHELTERS	\$ (2,301.00)	\$ (1,848.00)	\$ (1,254.00)	\$ (1,848.00)	\$ -	0%
CHARGES FOR SERVICES	TOTAL	\$ (105,925.47)	\$ (119,367.00)	\$ (125,480.84)	\$ (130,587.00)	\$ (11,220.00)	9%
101-3-4210-35101	COURT FINES-SC	\$ (17,860.64)	\$ (25,000.00)	\$ (10,430.50)	\$ (25,000.00)	\$ -	0%
FINES	TOTAL	\$ (17,860.64)	\$ (25,000.00)	\$ (10,430.50)	\$ (25,000.00)	\$ -	0%
101-3-0000-36210	INTEREST INCOME	\$ (370,309.52)	\$ (89,145.00)	\$ (277,460.16)	\$ (100,000.00)	\$ (10,855.00)	12%
101-3-0000-36211	INTEREST INCOME- MARKET V	\$ 75,403.22	\$ -	\$ -	\$ -	\$ -	0
INTEREST INCOME	TOTAL	\$ (294,906.30)	\$ (89,145.00)	\$ (277,460.16)	\$ (100,000.00)	\$ (10,855.00)	12%
101-3-0000-36200	BOND PROCEEDS-EQUIP CERT	\$ -	\$ (265,000.00)	\$ (271.39)	\$ -		
101-3-0000-36240	INSURANCE REIMBURSEMENTS	\$ (396,406.92)	\$ (5,000.00)	\$ (16,431.72)	\$ (5,000.00)	\$ -	0%
101-3-0000-36300	MISCELLANEOUS INCOME	\$ (6,094.00)	\$ (2,000.00)	\$ (77,005.36)	\$ (2,000.00)	\$ -	0%
101-3-0000-36330	CONTRIBUTIONS AND DONATIC	\$ -	\$ (500.00)	\$ -	\$ (500.00)	\$ -	0%
101-3-0000-36440	REIMBURSEMENTS	\$ (8,592.88)	\$ (2,000.00)	\$ (612.00)	\$ (2,000.00)	\$ -	0%
101-3-0000-39101	SALES OF GENERAL FIXED ASS	\$ (12,402.50)	\$ -	\$ (24,232.00)	\$ -	\$ -	0
101-3-4210-36200	MISCELLANEOUS INCOME	\$ (2,500.00)	\$ -	\$ (9,416.46)	\$ -	\$ -	0
101-3-4210-36240	REIMBURSEMENTS	\$ (615.00)	\$ -	\$ (3,116.00)	\$ -	\$ -	0
101-3-4220-36240	REIMBURSEMENTS-FIRE	\$ -	\$ -	\$ (200.00)	\$ -	\$ -	0
101-3-4260-36231	RENTS	\$ -	\$ -	\$ -	\$ (15,000.00)	\$ (15,000.00)	0
101-3-4260-36240	REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)	0
101-3-4300-33620	COMPOST SITE GRANT	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ -	0
101-3-4300-36200	MISCELLANEOUS INCOME	\$ -	\$ -	\$ (1,300.00)	\$ -	\$ -	0
101-3-4300-36240	REIMBURSEMENTS	\$ -	\$ -	\$ (6,259.63)	\$ -	\$ -	0
101-3-4500-34332	CONCESSIONS AGREEMENTS	\$ (500.00)	\$ -	\$ (500.00)	\$ -	\$ -	0
101-3-4520-33640	EMERALD ASH BORER GRANT	\$ (3,029.39)	\$ -	\$ (2,103.72)	\$ -	\$ -	0
101-3-4520-33641	SMALL TOWN GRANT-DISC GC	\$ -	\$ -	\$ 4,656.57	\$ -	\$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4520-36330	CONTRIBUTIONS AND DONATIONS	\$ (1,210.00)	\$ -	\$ (1,195.00)	\$ -	\$ -	0
101-3-4521-33640	LOCAL GOV'T GRANTS.AID	\$ -	\$ (35,000.00)	\$ -	\$ -	\$ 35,000.00	-100%
MISCELLANEOUS REVENUE	TOTAL	\$ (441,350.69)	\$ (309,500.00)	\$ (137,986.71)	\$ (29,500.00)	\$ 15,000.00	-5%
101-3-0000-39200	TRF- PILOT FROM ELEC FUND	\$ (40,000.00)	\$ (40,000.00)	\$ (26,666.68)	\$ (40,000.00)	\$ -	0%
101-3-0000-36500	USE OF FUND BALANCE	\$ -	\$ (205,308.00)	\$ -	\$ (85,400.00)	\$ 119,908.00	-58%
101-3-0000-39206	TRF FROM ARPA FUNDS	\$ (29,924.05)	\$ -	\$ -	\$ -	\$ -	0
101-3-0000-39207	TRF FROM EQUIPMENT FUNDS	\$ (148,506.00)	\$ (40,304.00)	\$ -	\$ (240,500.00)	\$ (200,196.00)	497%
TRANSFERS IN	TOTAL	\$ (218,430.05)	\$ (285,612.00)	\$ (26,666.68)	\$ (365,900.00)	\$ (80,288.00)	28%
101-4-4111-103	WAGES PART-TIME	\$ 21,982.50	\$ 21,900.00	\$ 14,259.25	\$ 21,900.00	\$ -	0%
101-4-4111-113	EMPLOYEE BENEFITS	\$ -	\$ 400.00	\$ 84.86	\$ 400.00	\$ -	0%
101-4-4111-121	EMPLOYER CONT. P E R A	\$ 1,034.45	\$ 1,035.00	\$ 620.09	\$ 1,035.00	\$ -	0%
101-4-4111-122	EMPLOYER CONT. F I C A	\$ 398.16	\$ 423.00	\$ 256.00	\$ 423.00	\$ -	0%
101-4-4111-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 91.00	\$ 91.00	0
101-4-4111-151	WORKER'S COMP PREMIUMS	\$ 68.33	\$ 91.00	\$ 45.14	\$ 72.00	\$ (19.00)	-21%
101-4-4111-200	SUPPLIES	\$ 411.51	\$ 400.00	\$ 159.37	\$ 400.00	\$ -	0%
101-4-4111-305	CIVIL LEGAL FEES	\$ 1,593.90	\$ -	\$ -	\$ -	\$ -	0
101-4-4111-310	PROFESSIONAL SERVICES	\$ 9,200.00	\$ 9,200.00	\$ 11,359.20	\$ 9,200.00	\$ -	0%
101-4-4111-320	POSTAGE	\$ -	\$ -	\$ 30.40	\$ -	\$ -	0
101-4-4111-321	TELEPHONE	\$ 990.77	\$ 1,000.00	\$ 552.54	\$ 1,200.00	\$ 200.00	20%
101-4-4111-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 40.00	\$ 1,000.00	\$ 476.30	\$ 1,000.00	\$ -	0%
101-4-4111-340	ADVERTISING & PUBLICATIONS	\$ 24,782.29	\$ 30,000.00	\$ 11,134.71	\$ 30,000.00	\$ -	0%
101-4-4111-350	PRINTING & BINDING	\$ 5,883.70	\$ 2,200.00	\$ 1,937.85	\$ 4,000.00	\$ 1,800.00	82%
101-4-4111-369	INSURANCES	\$ 1,710.35	\$ 2,046.00	\$ 1,736.00	\$ 2,046.00	\$ -	0%
101-4-4111-401	CONTRACTED SERVICES	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
101-4-4111-430	MISCELLANEOUS EXPENSE	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ -	0%
101-4-4111-433	DUES & SUBSCRIPTIONS	\$ 58.00	\$ 80.00	\$ 91.00	\$ 100.00	\$ 20.00	25%
101-4-4111-450	TRAINING & SEMINARS	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
CITY COUNCIL	TOTAL	\$ 68,153.96	\$ 70,925.00	\$ 42,742.71	\$ 73,017.00	\$ 2,092.00	3%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4132-101	WAGES FULL-TIME	\$ 325,390.47	\$ 296,421.00	\$ 229,520.30	\$ 319,363.00	\$ 22,942.00	8%
101-4-4132-102	WAGES OVERTIME	\$ 1,073.43	\$ 500.00	\$ 1,293.90	\$ 500.00	\$ -	0%
101-4-4132-113	EMPLOYEE BENEFITS	\$ 4,800.00	\$ 4,800.00	\$ 3,205.97	\$ 6,234.00	\$ 1,434.00	30%
101-4-4132-121	EMPLOYER CONT. P E R A	\$ 24,324.50	\$ 22,269.00	\$ 17,779.81	\$ 23,990.00	\$ 1,721.00	8%
101-4-4132-122	EMPLOYER CONT. F I C A	\$ 22,191.06	\$ 22,732.00	\$ 16,802.16	\$ 24,487.00	\$ 1,755.00	8%
101-4-4132-123	EMPLOYER CONT. FMLA	\$ -	\$ -	\$ -	\$ 1,405.00	\$ 1,405.00	0
101-4-4132-131	HEALTH INSURANCE	\$ 60,365.68	\$ 65,643.00	\$ 43,187.70	\$ 61,563.00	\$ (4,080.00)	-6%
101-4-4132-132	DENTAL INSURANCE	\$ 5,872.13	\$ 5,190.00	\$ 3,971.31	\$ 4,223.00	\$ (967.00)	-19%
101-4-4132-133	LIFE & S-T DISABILITY INS	\$ 983.25	\$ 870.00	\$ 751.63	\$ 913.00	\$ 43.00	5%
101-4-4132-151	WORKER'S COMP PREMIUMS	\$ 1,444.35	\$ 1,986.00	\$ 985.21	\$ 1,517.00	\$ (469.00)	-24%
101-4-4132-200	SUPPLIES	\$ 1,877.42	\$ 2,000.00	\$ 1,188.99	\$ 2,000.00	\$ -	0%
101-4-4132-220	REPAIRS & MAINT. SUPPLIES	\$ 123.93	\$ -	\$ -	\$ -	\$ -	0
101-4-4132-231	SAFETY EQUIP & TRAINING	\$ 1,072.30	\$ 1,105.00	\$ 1,104.47	\$ 1,105.00	\$ -	0%
101-4-4132-301	AUDIT	\$ 23,529.21	\$ 32,860.00	\$ 17,013.09	\$ 28,110.00	\$ (4,750.00)	-14%
101-4-4132-310	PROFESSIONAL SERVICES	\$ 1,320.00	\$ 25,804.00	\$ 4,779.32	\$ 35,000.00	\$ 9,196.00	36%
101-4-4132-320	POSTAGE	\$ 1,162.28	\$ 1,200.00	\$ 789.85	\$ 1,200.00	\$ -	0%
101-4-4132-321	TELEPHONE	\$ 1,857.19	\$ 2,000.00	\$ 1,385.22	\$ 2,000.00	\$ -	0%
101-4-4132-322	COMPUTER COMM/MAINT	\$ -	\$ -	\$ 901.20	\$ -	\$ -	0
101-4-4132-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 102.29	\$ -	\$ -	\$ 500.00	\$ 500.00	0
101-4-4132-340	ADVERTISING & PUBLICATIONS	\$ 280.00	\$ -	\$ 66.00	\$ -	\$ -	0
101-4-4132-369	INSURANCES	\$ 2,230.60	\$ 2,988.00	\$ 2,307.00	\$ 2,988.00	\$ -	0%
101-4-4132-401	CONTRACTED SERVICES	\$ 93.50	\$ 100.00	\$ 59.50	\$ 100.00	\$ -	0%
101-4-4132-410	RENTALS	\$ 6,992.94	\$ 2,500.00	\$ 2,382.31	\$ 2,500.00	\$ -	0%
101-4-4132-430	MISCELLANEOUS EXPENSE	\$ -	\$ 200.00	\$ 10.14	\$ 200.00	\$ -	0%
101-4-4132-431	CREDIT CARD EXPENSE	\$ 647.90	\$ 1,000.00	\$ 263.40	\$ 1,000.00	\$ -	0%
101-4-4132-433	DUES & SUBSCRIPTIONS	\$ 7,760.78	\$ 14,000.00	\$ 14,321.10	\$ 14,000.00	\$ -	0%
101-4-4132-450	TRAINING & SEMINARS	\$ 371.72	\$ 2,500.00	\$ 2,184.08	\$ 3,000.00	\$ 500.00	20%
101-4-4132-460	LICENSE FEES/REGISTRATION	\$ 20.00	\$ -	\$ -	\$ -	\$ -	0
ADMINISTRATION	TOTAL	\$ 495,886.93	\$ 508,668.00	\$ 366,253.66	\$ 537,898.00	\$ 29,230.00	6%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4135-200	SUPPLIES	\$ -	\$ -	\$ 18.19	\$ -	\$ -	0
101-4-4135-207	COMPUTER SUPPORT SERVICE	\$ 77,734.86	\$ 67,000.00	\$ 39,923.51	\$ 72,000.00	\$ 5,000.00	7%
101-4-4135-322	COMPUTER COMM/MAINT	\$ 111,543.04	\$ 50,000.00	\$ 27,142.38	\$ 60,000.00	\$ 10,000.00	20%
101-4-4135-369	INSURANCES	\$ 396.25	\$ 421.00	\$ 424.00	\$ 421.00	\$ -	0%
101-4-4135-500	CAPITAL OUTLAY	\$ -	\$ 90,000.00	\$ 48,813.78	\$ 50,000.00	\$ (40,000.00)	-44%
TECHNOLOGY NETWORK	TOTAL	\$ 189,674.15	\$ 207,421.00	\$ 116,321.86	\$ 182,421.00	\$ (25,000.00)	-12%
101-4-4141-103	WAGES PART-TIME	\$ 14,472.75	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0
101-4-4141-200	SUPPLIES	\$ 1,590.64	\$ -	\$ 6.99	\$ 3,500.00	\$ 3,500.00	0
101-4-4141-310	PROFESSIONAL SERVICES	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	0%
101-4-4141-320	POSTAGE	\$ 93.56	\$ 15.00	\$ -	\$ 120.00	\$ 105.00	700%
101-4-4141-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 946.04	\$ 50.00	\$ -	\$ 600.00	\$ 550.00	1100%
101-4-4141-369	INSURANCES	\$ 30.85	\$ -	\$ -	\$ 50.00	\$ 50.00	0
101-4-4141-430	MISCELLANEOUS EXPENSE	\$ 451.30	\$ 100.00	\$ -	\$ 500.00	\$ 400.00	400%
ELECTIONS	TOTAL	\$ 18,785.14	\$ 1,365.00	\$ 1,206.99	\$ 20,970.00	\$ 19,605.00	1436%
101-4-4155-312	ASSESSOR FEES	\$ 45,700.00	\$ 48,000.00	\$ 630.00	\$ 50,000.00	\$ 2,000.00	4%
ASSESSOR	TOTAL	\$ 45,700.00	\$ 48,000.00	\$ 630.00	\$ 50,000.00	\$ 2,000.00	4%
101-4-4161-304	CRIMINAL LEGAL FEES	\$ 17,906.84	\$ 30,000.00	\$ 5,708.35	\$ 31,500.00	\$ 1,500.00	5%
101-4-4161-305	CIVIL LEGAL FEES	\$ 72,366.39	\$ 50,000.00	\$ 30,690.81	\$ 52,500.00	\$ 2,500.00	5%
ATTORNEY	TOTAL	\$ 90,273.23	\$ 80,000.00	\$ 36,399.16	\$ 84,000.00	\$ 4,000.00	5%
101-4-4171-303	ENGINEERING FEES	\$ 113.00	\$ 15,000.00	\$ 3,905.00	\$ 15,750.00	\$ 750.00	5%
ENGINEERING	TOTAL	\$ 113.00	\$ 15,000.00	\$ 3,905.00	\$ 15,750.00	\$ 750.00	5%
101-4-4191-101	WAGES FULL-TIME	\$ 212,183.23	\$ 271,063.00	\$ 155,763.74	\$ 268,771.00	\$ (2,292.00)	-1%
101-4-4191-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ 24.00	\$ -	\$ -	0
101-4-4191-121	EMPLOYER CONT. P E R A	\$ 15,772.25	\$ 20,330.00	\$ 11,027.09	\$ 20,158.00	\$ (172.00)	-1%
101-4-4191-122	EMPLOYER CONT. F I C A	\$ 14,913.33	\$ 20,758.00	\$ 11,585.08	\$ 20,576.00	\$ (182.00)	-1%
101-4-4191-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,183.00	\$ 1,183.00	0
101-4-4191-131	HEALTH INSURANCE	\$ 26,286.48	\$ 58,106.00	\$ 20,029.94	\$ 46,989.00	\$ (11,117.00)	-19%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4191-132	DENTAL INSURANCE	\$ 2,840.52	\$ 4,631.00	\$ 1,663.25	\$ 3,147.00	\$ (1,484.00)	-32%
101-4-4191-133	LIFE & S-T DISABILITY INS	\$ 620.16	\$ 776.00	\$ 439.13	\$ 655.00	\$ (121.00)	-16%
101-4-4191-151	WORKER'S COMP PREMIUMS	\$ 1,400.71	\$ 2,188.00	\$ 1,085.41	\$ 1,471.00	\$ (717.00)	-33%
101-4-4191-200	SUPPLIES	\$ 513.97	\$ 1,500.00	\$ 396.31	\$ 1,500.00	\$ -	0%
101-4-4191-212	MOTOR FUELS	\$ 105.06	\$ 250.00	\$ 88.96	\$ 250.00	\$ -	0%
101-4-4191-231	SAFETY EQUIP & TRAINING	\$ 765.93	\$ 789.00	\$ 788.90	\$ 790.00	\$ 1.00	0%
101-4-4191-303	ENGINEERING FEES	\$ 224.50	\$ 1,600.00	\$ -	\$ 1,500.00	\$ (100.00)	-6%
101-4-4191-305	CIVIL LEGAL FEES	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	0%
101-4-4191-310	PROFESSIONAL SERVICES	\$ 14,643.00	\$ 61,500.00	\$ 32,362.00	\$ 1,500.00	\$ (60,000.00)	-98%
101-4-4191-320	POSTAGE	\$ 703.00	\$ 400.00	\$ 445.21	\$ 500.00	\$ 100.00	25%
101-4-4191-321	TELEPHONE	\$ 1,535.35	\$ 1,600.00	\$ 1,200.33	\$ 1,600.00	\$ -	0%
101-4-4191-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 133.46	\$ 275.00	\$ 59.50	\$ 300.00	\$ 25.00	9%
101-4-4191-340	ADVERTISING & PUBLICATIONS	\$ 4,076.00	\$ 4,000.00	\$ 429.00	\$ 4,500.00	\$ 500.00	13%
101-4-4191-350	PRINTING & BINDING	\$ 112.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4191-369	INSURANCES	\$ 1,881.13	\$ 2,291.00	\$ 1,948.93	\$ 2,406.00	\$ 115.00	5%
101-4-4191-404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 33.95	\$ -	\$ -	0
101-4-4191-408	VEHICLE MAINT	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4191-410	RENTALS	\$ 1,473.92	\$ 2,000.00	\$ 855.51	\$ 2,000.00	\$ -	0%
101-4-4191-431	CREDIT CARD EXPENSE	\$ 320.93	\$ 500.00	\$ 131.69	\$ 500.00	\$ -	0%
101-4-4191-433	DUES & SUBSCRIPTIONS	\$ 247.20	\$ 1,000.00	\$ 247.84	\$ 1,000.00	\$ -	0%
101-4-4191-450	TRAINING & SEMINARS	\$ 1,817.90	\$ 1,800.00	\$ 42.07	\$ 2,200.00	\$ 400.00	22%
101-4-4191-460	LICENSE FEES/REGISTRATION	\$ 1,288.25	\$ 1,000.00	\$ 414.00	\$ 1,200.00	\$ 200.00	20%
101-4-4191-500	CAPITAL OUTLAY	\$ 33.98	\$ 10,290.01	\$ 31,540.12	\$ -	\$ (10,290.01)	-100%
PLANNING	TOTAL	\$ 303,892.26	\$ 488,747.01	\$ 272,601.96	\$ 404,796.00	\$ (83,951.01)	-17%
101-4-4194-101	WAGES FULL-TIME	\$ 7,942.40	\$ 8,322.00	\$ 5,512.89	\$ 8,920.00	\$ 598.00	7%
101-4-4194-102	WAGES OVERTIME	\$ 7.19	\$ -	\$ -	\$ -	\$ -	0
101-4-4194-121	EMPLOYER CONT. P E R A	\$ 590.88	\$ 624.00	\$ 525.74	\$ 668.00	\$ 44.00	7%
101-4-4194-122	EMPLOYER CONT. F I C A	\$ 538.53	\$ 637.00	\$ 492.48	\$ 682.00	\$ 45.00	7%
101-4-4194-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 39.00	\$ 39.00	0
101-4-4194-131	HEALTH INSURANCE	\$ 1,963.45	\$ 2,176.00	\$ 1,606.43	\$ 2,506.00	\$ 330.00	15%
101-4-4194-132	DENTAL INSURANCE	\$ 203.04	\$ 177.00	\$ 129.06	\$ 177.00	\$ -	0%
101-4-4194-133	LIFE & S-T DISABILITY INS	\$ 24.96	\$ 239.00	\$ 18.72	\$ 251.00	\$ 12.00	5%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4194-151	WORKER'S COMP PREMIUMS	\$ 36.06	\$ 51.00	\$ 25.30	\$ 38.00	\$ (13.00)	-25%
101-4-4194-200	SUPPLIES	\$ 1,530.53	\$ 1,600.00	\$ 1,291.96	\$ 1,600.00	\$ -	0%
101-4-4194-220	REPAIRS & MAINT. SUPPLIES	\$ 1,179.96	\$ 4,000.00	\$ 1,499.55	\$ 4,000.00	\$ -	0%
101-4-4194-231	SAFETY EQUIP & TRAINING	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4194-310	PROFESSIONAL SERVICES	\$ 904.54	\$ 1,350.00	\$ 597.80	\$ 1,400.00	\$ 50.00	4%
101-4-4194-369	INSURANCES	\$ 343.97	\$ 215.00	\$ 367.48	\$ -	\$ (215.00)	-100%
101-4-4194-381	ELECTRIC	\$ 15,379.69	\$ 20,000.00	\$ 10,451.02	\$ 22,000.00	\$ 2,000.00	10%
101-4-4194-382	WATER/SEWER	\$ 2,776.94	\$ 2,500.00	\$ 2,009.66	\$ 2,700.00	\$ 200.00	8%
101-4-4194-384	REFUSE	\$ 1,044.78	\$ 1,100.00	\$ 610.99	\$ 1,100.00	\$ -	0%
101-4-4194-385	NATURAL GAS	\$ 6,126.06	\$ 14,000.00	\$ 8,254.08	\$ 14,000.00	\$ -	0%
101-4-4194-387	CITY WIDE CLEAN-UP	\$ 3,154.60	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	0%
101-4-4194-401	CONTRACTED SERVICES	\$ 15,439.56	\$ 16,000.00	\$ 9,006.41	\$ 16,000.00	\$ -	0%
101-4-4194-404	REPAIRS & MAINTENANCE	\$ -	\$ 5,000.00	\$ 404.98	\$ 5,000.00	\$ -	0%
101-4-4194-500	CAPITAL OUTLAY	\$ 56,691.20	\$ -	\$ 88,244.03	\$ 100,000.00	\$ 100,000.00	0
GOVERNMENT BUILDINGS	TOTAL	\$ 115,878.34	\$ 82,091.00	\$ 131,048.58	\$ 185,181.00	\$ 103,090.00	126%
101-4-4210-101	WAGES FULL-TIME	\$ 1,153,717.17	\$ 1,327,644.00	\$ 884,773.28	\$ 1,412,511.00	\$ 84,867.00	6%
101-4-4210-102	WAGES OVERTIME	\$ 83,497.00	\$ 60,000.00	\$ 50,962.54	\$ 65,000.00	\$ 5,000.00	8%
101-4-4210-107	POLICE COURT TIME	\$ 1,254.26	\$ 3,200.00	\$ 5,109.08	\$ 3,200.00	\$ -	0%
101-4-4210-113	EMPLOYEE BENEFITS	\$ 25,328.35	\$ 15,000.00	\$ 13,469.39	\$ 17,000.00	\$ 2,000.00	13%
101-4-4210-121	EMPLOYER CONT. P E R A	\$ 205,259.65	\$ 231,964.00	\$ 164,500.26	\$ 250,861.00	\$ 18,897.00	8%
101-4-4210-122	EMPLOYER CONT. F I C A	\$ 22,054.90	\$ 27,731.00	\$ 17,272.82	\$ 29,780.00	\$ 2,049.00	7%
101-4-4210-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 6,219.00	\$ 6,219.00	0
101-4-4210-131	HEALTH INSURANCE	\$ 194,433.05	\$ 280,900.00	\$ 183,374.70	\$ 288,235.00	\$ 7,335.00	3%
101-4-4210-132	DENTAL INSURANCE	\$ 20,516.05	\$ 22,263.00	\$ 14,023.08	\$ 19,685.00	\$ (2,578.00)	-12%
101-4-4210-133	LIFE & S-T DISABILITY INS	\$ 3,239.30	\$ 3,865.00	\$ 2,712.42	\$ 4,079.00	\$ 214.00	6%
101-4-4210-151	WORKER'S COMP PREMIUMS	\$ 80,445.75	\$ 113,412.00	\$ 56,260.89	\$ 84,468.00	\$ (28,944.00)	-26%
101-4-4210-200	SUPPLIES	\$ 12,553.68	\$ 12,000.00	\$ 5,117.31	\$ 13,000.00	\$ 1,000.00	8%
101-4-4210-207	COMPUTER SUPPORT SERVICE	\$ 4,344.78	\$ 6,000.00	\$ 1,489.00	\$ 6,000.00	\$ -	0%
101-4-4210-212	MOTOR FUELS	\$ 15,012.17	\$ 23,000.00	\$ 9,781.41	\$ 23,000.00	\$ -	0%
101-4-4210-220	REPAIRS & MAINT. SUPPLIES	\$ 1,258.58	\$ 700.00	\$ 1,075.93	\$ 700.00	\$ -	0%
101-4-4210-231	SAFETY EQUIP & TRAINING	\$ 612.74	\$ 631.00	\$ 631.12	\$ 750.00	\$ 119.00	19%
101-4-4210-310	PROFESSIONAL SERVICES	\$ 2,368.31	\$ 2,500.00	\$ 17,547.59	\$ 19,500.00	\$ 17,000.00	680%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4210-320	POSTAGE	\$ 341.91	\$ 500.00	\$ 170.17	\$ 500.00	\$ -	0%
101-4-4210-321	TELEPHONE	\$ 6,672.96	\$ 9,200.00	\$ 5,069.72	\$ 9,200.00	\$ -	0%
101-4-4210-322	COMPUTER COMM/MAINT	\$ 7,505.83	\$ 8,800.00	\$ 6,117.81	\$ 8,800.00	\$ -	0%
101-4-4210-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 1,334.61	\$ 1,300.00	\$ 376.00	\$ 1,450.00	\$ 150.00	12%
101-4-4210-340	ADVERTISING & PUBLICATIONS	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ -	0%
101-4-4210-350	PRINTING & BINDING	\$ 162.45	\$ 400.00	\$ -	\$ 400.00	\$ -	0%
101-4-4210-369	INSURANCES	\$ 31,668.08	\$ 35,208.00	\$ 35,976.54	\$ 35,208.00	\$ -	0%
101-4-4210-381	ELECTRIC	\$ -	\$ -	\$ 214.75	\$ 14,338.00	\$ 14,338.00	0
101-4-4210-382	WATER/SEWER	\$ -	\$ -	\$ -	\$ 6,796.00	\$ 6,796.00	0
101-4-4210-384	REFUSE	\$ -	\$ -	\$ -	\$ 360.00	\$ 360.00	0
101-4-4210-385	NATURAL GAS	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0
101-4-4210-401	CONTRACTED SERVICES	\$ 27,438.64	\$ 46,500.00	\$ 34,729.67	\$ 54,000.00	\$ 7,500.00	16%
101-4-4210-404	REPAIRS & MAINTENANCE	\$ 399.43	\$ 300.00	\$ -	\$ 350.00	\$ 50.00	17%
101-4-4210-408	VEHICLE MAINT	\$ 4,839.77	\$ 6,500.00	\$ 4,218.07	\$ 7,000.00	\$ 500.00	8%
101-4-4210-410	RENTALS	\$ 3,971.39	\$ 4,000.00	\$ 1,999.47	\$ 4,200.00	\$ 200.00	5%
101-4-4210-415	LEASE EQUIPMENT	\$ 32,013.00	\$ 34,000.00	\$ 33,045.84	\$ 34,000.00	\$ -	0%
101-4-4210-433	DUES & SUBSCRIPTIONS	\$ 1,380.39	\$ 950.00	\$ 2,438.80	\$ 2,600.00	\$ 1,650.00	174%
101-4-4210-441	SPECIAL PROJECTS	\$ 40,579.43	\$ -	\$ 12,434.79	\$ -	\$ -	0
101-4-4210-442	GRANTS/SPECIAL PROJECTS	\$ -	\$ -	\$ 24,705.05	\$ -	\$ -	0
101-4-4210-450	TRAINING & SEMINARS	\$ 10,696.89	\$ 14,500.00	\$ 11,979.97	\$ 16,000.00	\$ 1,500.00	10%
101-4-4210-453	SEIZED PROPERTY DIST.	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0%
101-4-4210-455	POLICE COMPLIANCE EXPENSE	\$ 140.00	\$ 500.00	\$ 285.86	\$ 500.00	\$ -	0%
101-4-4210-460	LICENSE FEES/REGISTRATION	\$ 361.44	\$ 600.00	\$ 31.50	\$ 650.00	\$ 50.00	8%
101-4-4210-490	DONATION OTHER CIVIC ORG.	\$ 200.00	\$ 3,200.00	\$ -	\$ 3,200.00	\$ -	0%
101-4-4210-500	CAPITAL OUTLAY	\$ 58,511.79	\$ 64,000.00	\$ 62,553.23	\$ 66,000.00	\$ 2,000.00	3%
POLICE	TOTAL	\$ 2,054,113.75	\$ 2,363,118.00	\$ 1,664,448.06	\$ 2,516,390.00	\$ 153,272.00	6%
101-4-4220-103	WAGES PART-TIME	\$ 39,681.00	\$ 50,000.00	\$ -	\$ 55,000.00	\$ 5,000.00	10%
101-4-4220-122	EMPLOYER CONT. F I C A	\$ 3,035.60	\$ 5,485.00	\$ -	\$ 4,208.00	\$ (1,277.00)	-23%
101-4-4220-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 242.00	\$ 242.00	0
101-4-4220-124	FIRE PENSION CONTR.	\$ 128,877.74	\$ 120,000.00	\$ -	\$ 120,000.00	\$ -	0%
101-4-4220-151	WORKER'S COMP PREMIUMS	\$ 14,932.60	\$ 19,687.00	\$ 9,766.23	\$ 15,679.00	\$ (4,008.00)	-20%
101-4-4220-200	SUPPLIES	\$ 15,441.17	\$ 12,500.00	\$ 5,838.09	\$ 15,000.00	\$ 2,500.00	20%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4220-212	MOTOR FUELS	\$ 4,075.26	\$ 3,000.00	\$ 2,008.76	\$ 3,000.00	\$ -	0%
101-4-4220-220	REPAIRS & MAINT. SUPPLIES	\$ 5,129.81	\$ 8,000.00	\$ 6,003.86	\$ 8,000.00	\$ -	0%
101-4-4220-310	PROFESSIONAL SERVICES	\$ 5,943.15	\$ 5,000.00	\$ 2,545.00	\$ 5,000.00	\$ -	0%
101-4-4220-321	TELEPHONE	\$ 1,852.33	\$ 1,500.00	\$ 1,272.02	\$ 2,000.00	\$ 500.00	33%
101-4-4220-322	COMPUTER COMMUNICATIONS	\$ (32.97)	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
101-4-4220-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 2,750.36	\$ 2,500.00	\$ 374.09	\$ 3,500.00	\$ 1,000.00	40%
101-4-4220-340	ADVERTISING & PUBLICATIONS	\$ 192.50	\$ 300.00	\$ -	\$ 300.00	\$ -	0%
101-4-4220-369	INSURANCES	\$ 4,632.12	\$ 5,150.00	\$ 4,684.00	\$ 5,408.00	\$ 258.00	5%
101-4-4220-381	ELECTRIC	\$ 4,567.31	\$ 5,000.00	\$ 2,498.11	\$ 5,550.00	\$ 550.00	11%
101-4-4220-382	WATER/SEWER	\$ 2,301.01	\$ 3,800.00	\$ 919.32	\$ 3,800.00	\$ -	0%
101-4-4220-384	REFUSE	\$ 278.04	\$ 250.00	\$ 151.69	\$ 280.00	\$ 30.00	12%
101-4-4220-385	NATURAL GAS	\$ 2,044.94	\$ 4,000.00	\$ 3,112.29	\$ 4,000.00	\$ -	0%
101-4-4220-401	CONTRACTED SERVICES	\$ 120.00	\$ 200.00	\$ 180.00	\$ 200.00	\$ -	0%
101-4-4220-404	REPAIRS & MAINTENANCE	\$ 9,006.55	\$ 8,000.00	\$ 854.59	\$ 8,000.00	\$ -	0%
101-4-4220-430	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 27.00	\$ -	\$ -	0
101-4-4220-433	DUES & SUBSCRIPTIONS	\$ 145.00	\$ 200.00	\$ 145.00	\$ 175.00	\$ (25.00)	-13%
101-4-4220-442	GRANTS/SPECIAL PROJECTS	\$ 147,944.17	\$ -	\$ 44,280.00	\$ -	\$ -	0
101-4-4220-450	TRAINING & SEMINARS	\$ 14,971.87	\$ 12,000.00	\$ 11,686.13	\$ 12,000.00	\$ -	0%
101-4-4220-451	REIMBURSEMENTS-TRAINING	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4220-500	CAPITAL OUTLAY	\$ -	\$ 42,000.00	\$ -	\$ 27,500.00	\$ (14,500.00)	-35%
FIRE	TOTAL	\$ 408,889.56	\$ 308,622.00	\$ 96,346.18	\$ 298,892.00	\$ (9,730.00)	-3%
101-4-4240-101	WAGES FULL-TIME	\$ 223,056.76	\$ 240,539.00	\$ 168,261.48	\$ 240,870.00	\$ 331.00	0%
101-4-4240-113	EMPLOYEE BENEFITS	\$ 800.00	\$ 940.00	\$ 708.00	\$ 940.00	\$ -	0%
101-4-4240-121	EMPLOYER CONT. P E R A	\$ 16,578.23	\$ 18,040.00	\$ 12,133.48	\$ 18,065.00	\$ 25.00	0%
101-4-4240-122	EMPLOYER CONT. F I C A	\$ 15,600.04	\$ 18,473.00	\$ 12,426.40	\$ 18,498.00	\$ 25.00	0%
101-4-4240-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,060.00	\$ 1,060.00	0
101-4-4240-131	HEALTH INSURANCE	\$ 42,588.84	\$ 58,013.00	\$ 33,491.86	\$ 62,656.00	\$ 4,643.00	8%
101-4-4240-132	DENTAL INSURANCE	\$ 4,592.88	\$ 5,370.00	\$ 2,800.56	\$ 4,436.00	\$ (934.00)	-17%
101-4-4240-133	LIFE & S-T DISABILITY INS	\$ 682.80	\$ 717.00	\$ 509.28	\$ 714.00	\$ (3.00)	0%
101-4-4240-151	WORKER'S COMP PREMIUMS	\$ 1,235.21	\$ 1,952.00	\$ 968.34	\$ 1,297.00	\$ (655.00)	-34%
101-4-4240-200	SUPPLIES	\$ 879.55	\$ 1,300.00	\$ 213.73	\$ 5,100.00	\$ 3,800.00	292%
101-4-4240-212	MOTOR FUELS	\$ 1,081.48	\$ 2,000.00	\$ 540.03	\$ 2,000.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4240-231	SAFETY EQUIP & TRAINING	\$ 612.74	\$ 631.00	\$ 631.12	\$ 631.00	\$ -	0%
101-4-4240-310	PROFESSIONAL SERVICES	\$ 2,898.17	\$ 7,500.00	\$ 5,506.32	\$ 7,500.00	\$ -	0%
101-4-4240-320	POSTAGE	\$ 10.77	\$ 100.00	\$ 21.64	\$ 100.00	\$ -	0%
101-4-4240-321	TELEPHONE	\$ 1,662.26	\$ 1,600.00	\$ 1,280.44	\$ 1,700.00	\$ 100.00	6%
101-4-4240-330	TRAVEL, CONF, MILEAGE ALLO'	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	0%
101-4-4240-369	INSURANCES	\$ 1,725.13	\$ 2,119.00	\$ 1,718.93	\$ 2,225.00	\$ 106.00	5%
101-4-4240-401	CONTRACTED NUISANCE ABAT	\$ 708.77	\$ 1,500.00	\$ 857.42	\$ 1,500.00	\$ -	0%
101-4-4240-408	VEHICLE MAINTENANCE	\$ 495.43	\$ 700.00	\$ 137.76	\$ 700.00	\$ -	0%
101-4-4240-410	RENTALS	\$ 1,128.89	\$ 850.00	\$ 608.15	\$ 1,200.00	\$ 350.00	41%
101-4-4240-431	CREDIT CARD FEES	\$ 5,507.02	\$ 6,000.00	\$ 2,238.88	\$ 6,000.00	\$ -	0%
101-4-4240-433	DUES & SUBSCRIPTIONS	\$ 104.89	\$ 900.00	\$ 100.00	\$ 900.00	\$ -	0%
101-4-4240-450	TRAINING & SEMINARS	\$ 1,241.76	\$ 3,200.00	\$ 675.60	\$ 2,000.00	\$ (1,200.00)	-38%
101-4-4240-460	LICENSE FEES/REGISTRATION	\$ 42.50	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
101-4-4240-500	CAPITAL OUTLAY	\$ 7,777.19	\$ 34,709.99	\$ 8,906.36	\$ -	\$ (34,709.99)	-100%
BUILDING INSPECTION	TOTAL	\$ 331,011.31	\$ 407,453.99	\$ 254,735.78	\$ 380,392.00	\$ (27,061.99)	-7%
101-4-4250-200	SUPPLIES	\$ -	\$ -	\$ 369.00	\$ -	\$ -	0
101-4-4250-220	REPAIRS & MAINT. SUPPLIES	\$ (100.08)	\$ -	\$ -	\$ -	\$ -	0
101-4-4250-369	INSURANCES	\$ 493.63	\$ 591.00	\$ 491.00	\$ 591.00	\$ -	0%
101-4-4250-404	REPAIRS & MAINTENANCE	\$ 3,002.26	\$ 2,750.00	\$ 2,821.38	\$ 3,250.00	\$ 500.00	18%
EMERGENCY MANAGEMENT	TOTAL	\$ 3,395.81	\$ 3,341.00	\$ 3,681.38	\$ 3,841.00	\$ 500.00	15%
101-4-4270-401	CONTRACTED SERVICES	\$ 15,600.00	\$ 15,600.00	\$ 7,800.00	\$ 15,600.00	\$ -	0%
101-4-4270-460	LICENSE FEES/REGISTRATION	\$ -	\$ 100.00	\$ -	\$ 150.00	\$ 50.00	50%
ANIMAL CONTROL	TOTAL	\$ 15,600.00	\$ 15,700.00	\$ 7,800.00	\$ 15,750.00	\$ 50.00	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4260-220	REPAIRS & MAINT. SUPPLIES	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0
101-4-4260-301	AUDIT	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0
101-4-4260-310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	0
101-4-4260-369	INSURANCES	\$ -	\$ -	\$ -	\$ 3,002.00	\$ 3,002.00	0
101-4-4260-381	ELECTRIC	\$ -	\$ -	\$ -	\$ 4,950.00	\$ 4,950.00	0
101-4-4260-382	WATER/SEWER	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0
101-4-4260-384	REFUSE	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0
101-4-4260-385	NATURAL GAS	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0
101-4-4260-404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0
AMBULANCE	TOTAL	\$ -	\$ -	\$ -	\$ 16,402.00	\$ 16,402.00	0
101-4-4300-101	WAGES FULL-TIME	\$ 84,224.42	\$ 88,414.00	\$ 59,915.12	\$ 99,988.00	\$ 11,574.00	13%
101-4-4300-113	EMPLOYEE BENEFITS	\$ -	\$ 56.00	\$ 16.00	\$ 56.00	\$ -	0%
101-4-4300-121	EMPLOYER CONT. P E R A	\$ 6,260.77	\$ 6,627.00	\$ 4,663.07	\$ 7,495.00	\$ 868.00	13%
101-4-4300-122	EMPLOYER CONT. F I C A	\$ 6,090.61	\$ 6,764.00	\$ 4,517.28	\$ 7,649.00	\$ 885.00	13%
101-4-4300-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 440.00	\$ 440.00	0
101-4-4300-131	HEALTH INSURANCE	\$ 13,743.52	\$ 15,231.00	\$ 11,244.92	\$ 17,544.00	\$ 2,313.00	15%
101-4-4300-132	DENTAL INSURANCE	\$ 1,421.16	\$ 1,242.00	\$ 903.51	\$ 1,242.00	\$ -	0%
101-4-4300-133	LIFE & S-T DISABILITY INS	\$ 237.00	\$ 249.00	\$ 177.75	\$ 269.00	\$ 20.00	8%
101-4-4300-151	WORKER'S COMP PREMIUMS	\$ 3,379.93	\$ 4,827.00	\$ 2,394.56	\$ 3,549.00	\$ (1,278.00)	-26%
101-4-4300-231	SAFETY EQUIP & TRAINING	\$ 306.37	\$ 316.00	\$ 315.56	\$ 400.00	\$ 84.00	27%
101-4-4300-369	INSURANCES	\$ 610.64	\$ 781.00	\$ 629.34	\$ 100.00	\$ (681.00)	-87%
101-4-4300-433	DUES & SUBSCRIPTIONS	\$ -	\$ 500.00	\$ -	\$ -	\$ (500.00)	-100%
101-4-4300-442	GRANTS/SPECIAL PROJECTS	\$ 518.95	\$ -	\$ 129.98	\$ -	\$ -	0
101-4-4300-450	TRAINING & SEMINARS	\$ 20.00	\$ 500.00	\$ 42.07	\$ 500.00	\$ -	0%
PUBLIC WORKS	TOTAL	\$ 116,813.37	\$ 125,507.00	\$ 84,949.16	\$ 139,232.00	\$ 13,725.00	11%
101-4-4310-101	WAGES FULL-TIME	\$ 381,004.98	\$ 400,037.00	\$ 256,311.79	\$ 431,085.00	\$ 31,048.00	8%
101-4-4310-102	WAGES OVERTIME	\$ 9,056.83	\$ 11,000.00	\$ 6,221.76	\$ 11,000.00	\$ -	0%
101-4-4310-103	WAGES PART-TIME	\$ 360.00	\$ 4,000.00	\$ 562.50	\$ 4,000.00	\$ -	0%
101-4-4310-106	FULL TIME WAGES (STORM SW	\$ 108.93	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-108	WAGES ON-CALL	\$ 20,487.33	\$ 22,499.00	\$ 13,802.74	\$ 23,375.00	\$ 876.00	4%

**GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY**

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-113	EMPLOYEE BENEFITS	\$ 3,164.03	\$ 2,375.00	\$ 2,749.26	\$ 3,000.00	\$ 625.00	26%
101-4-4310-121	EMPLOYER CONT. P E R A	\$ 30,554.21	\$ 33,115.00	\$ 21,546.05	\$ 35,209.00	\$ 2,094.00	6%
101-4-4310-122	EMPLOYER CONT. F I C A	\$ 27,801.94	\$ 33,959.00	\$ 19,863.82	\$ 36,095.00	\$ 2,136.00	6%
101-4-4310-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,897.00	\$ 1,897.00	0
101-4-4310-131	HEALTH INSURANCE	\$ 82,200.84	\$ 108,649.00	\$ 72,580.07	\$ 122,809.00	\$ 14,160.00	13%
101-4-4310-132	DENTAL INSURANCE	\$ 8,465.89	\$ 8,550.00	\$ 6,005.90	\$ 8,550.00	\$ -	0%
101-4-4310-133	LIFE & S-T DISABILITY INS	\$ 1,245.88	\$ 1,269.00	\$ 948.41	\$ 1,318.00	\$ 49.00	4%
101-4-4310-151	WORKER'S COMP PREMIUMS	\$ 19,872.86	\$ 26,300.00	\$ 13,046.78	\$ 20,867.00	\$ (5,433.00)	-21%
101-4-4310-200	SUPPLIES	\$ 1,068.69	\$ 1,200.00	\$ 922.60	\$ 1,200.00	\$ -	0%
101-4-4310-212	MOTOR FUELS	\$ 28,236.65	\$ 40,000.00	\$ 17,865.98	\$ 40,000.00	\$ -	0%
101-4-4310-220	REPAIRS & MAINT. SUPPLIES	\$ 27,338.42	\$ 43,000.00	\$ 21,985.33	\$ 44,000.00	\$ 1,000.00	2%
101-4-4310-224	SIDEWALK MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ 192.00	\$ 2,000.00	\$ -	0%
101-4-4310-231	SAFETY EQUIP & TRAINING	\$ 2,768.09	\$ 2,051.00	\$ 2,992.20	\$ 4,200.00	\$ 2,149.00	105%
101-4-4310-303	ENGINEERING FEES	\$ 178.00	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
101-4-4310-310	PROFESSIONAL SERVICES	\$ 1,775.89	\$ 2,700.00	\$ 330.00	\$ 7,500.00	\$ 4,800.00	178%
101-4-4310-316	SNOW REMOVAL	\$ 24,341.07	\$ 57,000.00	\$ 11,912.50	\$ 57,000.00	\$ -	0%
101-4-4310-320	POSTAGE	\$ 0.69	\$ 20.00	\$ 2.07	\$ 20.00	\$ -	0%
101-4-4310-321	TELEPHONE	\$ 3,191.08	\$ 4,100.00	\$ 1,527.22	\$ 2,200.00	\$ (1,900.00)	-46%
101-4-4310-322	COMPUTER COMM/MAINT	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	0%
101-4-4310-330	TRAVEL, CONF, MILEAGE ALLO'	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4310-340	ADVERTISING & PUBLICATIONS	\$ 735.00	\$ 600.00	\$ -	\$ 600.00	\$ -	0%
101-4-4310-369	INSURANCES	\$ 13,836.83	\$ 16,154.00	\$ 13,412.16	\$ 16,962.00	\$ 808.00	5%
101-4-4310-381	ELECTRIC	\$ 4,267.95	\$ 5,500.00	\$ 3,019.60	\$ 6,000.00	\$ 500.00	9%
101-4-4310-382	WATER/SEWER	\$ 1,419.36	\$ 1,550.00	\$ 1,453.83	\$ 1,750.00	\$ 200.00	13%
101-4-4310-384	REFUSE	\$ 1,095.07	\$ 1,200.00	\$ 629.29	\$ 1,200.00	\$ -	0%
101-4-4310-385	NATURAL GAS	\$ 3,998.09	\$ 10,500.00	\$ 5,514.82	\$ 10,000.00	\$ (500.00)	-5%
101-4-4310-404	REPAIRS & MAINTENANCE	\$ 15,451.07	\$ 30,000.00	\$ 5,211.12	\$ 30,000.00	\$ -	0%
101-4-4310-408	VEHICLE MAINT	\$ 6,124.63	\$ 10,500.00	\$ 2,987.31	\$ 8,000.00	\$ (2,500.00)	-24%
101-4-4310-410	RENTALS	\$ 8,155.67	\$ 13,500.00	\$ 9,230.32	\$ 11,500.00	\$ (2,000.00)	-15%
101-4-4310-414	LEASE AGREEMENTS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
101-4-4310-430	MISCELLANEOUS EXPENSE	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
101-4-4310-433	DUES & SUBSCRIPTIONS	\$ 19.89	\$ 130.00	\$ -	\$ 135.00	\$ 5.00	4%
101-4-4310-441	SPECIAL PROJECTS	\$ 3,395.40	\$ -	\$ -	\$ -	\$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-442	GRANTS/SPECIAL PROJECTS	\$ 95.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-443	MnDOT HSIP GRANT - 10TH AV	\$ 38,663.22	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-450	TRAINING & SEMINARS	\$ 420.76	\$ 2,150.00	\$ 440.00	\$ 2,150.00	\$ -	0%
101-4-4310-460	LICENSE FEES/REGISTRATION	\$ 297.12	\$ 265.00	\$ 128.00	\$ 600.00	\$ 335.00	126%
101-4-4310-500	CAPITAL OUTLAY	\$ 43,766.79	\$ 265,000.00	\$ -	\$ 124,000.00	\$ (141,000.00)	-53%
STREETS	TOTAL	\$ 819,964.15	\$ 1,164,673.00	\$ 515,395.43	\$ 1,074,022.00	\$ (90,651.00)	-8%
101-4-4316-369	INSURANCES	\$ 290.20	\$ 366.00	\$ 298.00	\$ 384.00	\$ 18.00	5%
101-4-4316-381	ELECTRIC	\$ 54,119.74	\$ 78,000.00	\$ 34,274.50	\$ 80,000.00	\$ 2,000.00	3%
STREET LIGHTS	TOTAL	\$ 54,409.94	\$ 78,366.00	\$ 34,572.50	\$ 80,384.00	\$ 2,018.00	3%
101-4-4510-200	SUPPLIES	\$ 9.89	\$ -	\$ -	\$ -	\$ -	0
OUTDOOR SWIMMING POOL	TOTAL	\$ 9.89	\$ -	\$ -	\$ -	\$ -	0
101-4-4515-369	INSURANCES	\$ 317.20	\$ 329.00	\$ 340.00	\$ 345.00	\$ 16.00	5%
101-4-4515-491	CONTRIBUTION TO NPAS	\$ 153,695.14	\$ 140,000.00	\$ 12,857.14	\$ 173,130.00	\$ 33,130.00	24%
AQUATICS CENTER	TOTAL	\$ 154,012.34	\$ 140,329.00	\$ 13,197.14	\$ 173,475.00	\$ 33,146.00	24%
101-4-4516-103	WAGES PART-TIME	\$ 4,481.65	\$ 4,575.00	\$ 4,481.65	\$ 4,575.00	\$ -	0%
MUNICIPAL BAND	TOTAL	\$ 4,481.65	\$ 4,575.00	\$ 4,481.65	\$ 4,575.00	\$ -	0%
101-4-4520-101	WAGES FULL-TIME	\$ 262,232.33	\$ 243,076.00	\$ 155,043.42	\$ 266,341.00	\$ 23,265.00	10%
101-4-4520-102	WAGES OVERTIME	\$ 4,310.39	\$ 3,500.00	\$ 1,779.26	\$ 3,500.00	\$ -	0%
101-4-4520-103	WAGES PART-TIME	\$ 82,080.70	\$ 80,000.00	\$ 68,153.66	\$ 80,000.00	\$ -	0%
101-4-4520-113	EMPLOYEE BENEFITS	\$ 1,478.57	\$ 2,055.00	\$ 1,815.38	\$ 2,055.00	\$ -	0%
101-4-4520-121	EMPLOYER CONT. P E R A	\$ 20,100.31	\$ 20,093.00	\$ 12,144.34	\$ 21,838.00	\$ 1,745.00	9%
101-4-4520-122	EMPLOYER CONT. F I C A	\$ 25,441.23	\$ 25,140.00	\$ 17,090.64	\$ 26,920.00	\$ 1,780.00	7%
101-4-4520-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,172.00	\$ 1,172.00	0
101-4-4520-131	HEALTH INSURANCE	\$ 36,250.26	\$ 40,838.00	\$ 23,379.53	\$ 46,997.00	\$ 6,159.00	15%
101-4-4520-132	DENTAL INSURANCE	\$ 3,596.11	\$ 3,632.00	\$ 1,643.94	\$ 3,632.00	\$ -	0%
101-4-4520-133	LIFE & S-T DISABILITY INS	\$ 819.54	\$ 751.00	\$ 490.22	\$ 790.00	\$ 39.00	5%
101-4-4520-151	WORKER'S COMP PREMIUMS	\$ 16,215.61	\$ 20,311.00	\$ 10,075.79	\$ 17,026.00	\$ (3,285.00)	-16%
101-4-4520-200	SUPPLIES	\$ 2,590.36	\$ 3,000.00	\$ 2,441.86	\$ 3,200.00	\$ 200.00	7%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4520-212	MOTOR FUELS	\$ 8,129.92	\$ 14,000.00	\$ 6,307.77	\$ 14,000.00	\$ -	0%
101-4-4520-220	REPAIRS & MAINT. SUPPLIES	\$ 48,884.00	\$ 55,000.00	\$ 19,644.31	\$ 58,000.00	\$ 3,000.00	5%
101-4-4520-231	SAFETY EQUIP & TRAINING	\$ 1,070.34	\$ 1,700.00	\$ 1,426.59	\$ 1,800.00	\$ 100.00	6%
101-4-4520-310	PROFESSIONAL SERVICES	\$ 568.63	\$ 500.00	\$ 580.73	\$ 1,000.00	\$ 500.00	100%
101-4-4520-320	POSTAGE	\$ 30.08	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
101-4-4520-321	TELEPHONE	\$ 1,884.32	\$ 2,000.00	\$ 1,156.77	\$ 2,000.00	\$ -	0%
101-4-4520-322	COMPUTER COMM/MAINT	\$ 801.36	\$ 600.00	\$ 70.14	\$ 150.00	\$ (450.00)	-75%
101-4-4520-340	ADVERTISING & PUBLICATIONS	\$ 962.50	\$ 700.00	\$ -	\$ 700.00	\$ -	0%
101-4-4520-369	INSURANCES	\$ 13,488.94	\$ 14,284.00	\$ 13,138.31	\$ 14,998.00	\$ 714.00	5%
101-4-4520-381	ELECTRIC	\$ 13,540.46	\$ 14,700.00	\$ 15,613.26	\$ 18,000.00	\$ 3,300.00	22%
101-4-4520-382	WATER/SEWER	\$ 5,906.72	\$ 7,000.00	\$ 5,760.17	\$ 7,500.00	\$ 500.00	7%
101-4-4520-384	REFUSE	\$ 2,753.25	\$ 3,000.00	\$ 1,581.05	\$ 3,000.00	\$ -	0%
101-4-4520-385	NATURAL GAS	\$ 4,338.27	\$ 6,000.00	\$ 3,951.64	\$ 7,500.00	\$ 1,500.00	25%
101-4-4520-401	CONTRACTED SERVICES	\$ 1,962.55	\$ 5,000.00	\$ 1,108.40	\$ 5,000.00	\$ -	0%
101-4-4520-404	REPAIRS & MAINTENANCE	\$ 11,004.17	\$ 12,000.00	\$ 5,596.29	\$ 12,000.00	\$ -	0%
101-4-4520-408	VEHICLE MAINTENANCE	\$ 2,491.44	\$ 4,000.00	\$ 994.30	\$ 4,000.00	\$ -	0%
101-4-4520-410	RENTALS	\$ 5,279.95	\$ 7,400.00	\$ 2,925.00	\$ 7,400.00	\$ -	0%
101-4-4520-430	MISCELLANEOUS EXPENSE	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
101-4-4520-433	DUES & SUBSCRIPTIONS	\$ 19.89	\$ 750.00	\$ -	\$ 750.00	\$ -	0%
101-4-4520-440	REAL ESTATE TAXES	\$ 16,717.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4520-441	SPECIAL PROJECTS	\$ 19,724.80	\$ 21,000.00	\$ 21,185.00	\$ 21,500.00	\$ 500.00	2%
101-4-4520-442	GRANTS/SPECIAL PROJECTS	\$ 6,638.22	\$ -	\$ 5,501.67	\$ -	\$ -	0
101-4-4520-450	TRAINING & SEMINARS	\$ 3.50	\$ 700.00	\$ 2,000.00	\$ 1,500.00	\$ 800.00	114%
101-4-4520-460	LICENSE FEES/REGISTRATION	\$ 144.75	\$ 200.00	\$ 57.58	\$ 200.00	\$ -	0%
101-4-4520-500	CAPITAL OUTLAY	\$ 164,168.06	\$ 80,000.00	\$ 84,693.95	\$ 50,500.00	\$ (29,500.00)	-37%
PARKS	TOTAL	\$ 785,628.53	\$ 693,980.00	\$ 487,350.97	\$ 706,019.00	\$ 12,039.00	2%
101-4-4521-441	SPECIAL PROJECTS	\$ 44,840.26	\$ 35,000.00	\$ 29,210.82	\$ 65,000.00	\$ 30,000.00	86%
101-4-4521-500	CAPITAL OUTLAY	\$ -	\$ 43,126.00	\$ -	\$ -	\$ (43,126.00)	-100%
PARK BOARD	TOTAL	\$ 44,840.26	\$ 78,126.00	\$ 29,210.82	\$ 65,000.00	\$ (13,126.00)	-17%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4550-200	SUPPLIES	\$ 204.16	\$ 700.00	\$ 405.97	\$ 700.00	\$ -	0%
101-4-4550-220	REPAIRS & MAINT. SUPPLIES	\$ 2,157.60	\$ 1,700.00	\$ 571.55	\$ 1,700.00	\$ -	0%
101-4-4550-310	PROFESSIONAL SERVICES	\$ 172.00	\$ -	\$ -	\$ -	\$ -	0
101-4-4550-369	INSURANCE	\$ 3,297.30	\$ 3,977.00	\$ 3,337.00	\$ 4,178.00	\$ 201.00	5%
101-4-4550-381	ELECTRIC	\$ 9,805.40	\$ 11,500.00	\$ 5,799.75	\$ 12,000.00	\$ 500.00	4%
101-4-4550-382	WATER/SEWER	\$ 1,280.64	\$ 1,300.00	\$ 838.41	\$ 1,400.00	\$ 100.00	8%
101-4-4550-384	REFUSE	\$ 906.99	\$ 850.00	\$ 463.63	\$ 950.00	\$ 100.00	12%
101-4-4550-385	NATURAL GAS	\$ 2,336.43	\$ 5,000.00	\$ 2,835.17	\$ 5,000.00	\$ -	0%
101-4-4550-401	CONTRACTED SERVICES	\$ 8,919.24	\$ 9,500.00	\$ 5,202.89	\$ 9,500.00	\$ -	0%
101-4-4550-404	REPAIRS & MAINTENANCE	\$ 494.28	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0%
LIBRARY	TOTAL	\$ 29,574.04	\$ 36,027.00	\$ 19,454.37	\$ 36,928.00	\$ 901.00	3%
101-4-4920-365	INSURANCE DEDUCTIBLES	\$ 379,684.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	0%
101-4-4920-369	PROP/LIAB INSURANCE	\$ 16,516.14	\$ 17,762.00	\$ 14,456.00	\$ 17,342.00	\$ (420.00)	-2%
101-4-4920-430	MISCELLANEOUS EXPENSE	\$ 1,075.21	\$ 1,000.00	\$ -	\$ 5,000.00	\$ 4,000.00	400%
101-4-4920-438	BAD DEBT	\$ 0.47	\$ -	\$ -	\$ -	\$ -	0
101-4-4920-440	PROPERTY TAX	\$ -	\$ -	\$ 1,999.99	\$ -	\$ -	0
101-4-4920-615	TOWNSHIP TAX PAYMENT	\$ 1,658.28	\$ 3,238.00	\$ 468.29	\$ 1,500.00	\$ (1,738.00)	-54%
101-4-4920-700	DISCRETIONARY EXPENSES	\$ 5,000.00	\$ 45,000.00	\$ -	\$ 25,500.00	\$ (19,500.00)	-43%
101-4-4920-720	OPERATING TRF - OUT	\$ 16,677.20	\$ -	\$ -	\$ -	\$ -	0
UNALLOCATED	TOTAL	\$ 420,611.30	\$ 77,000.00	\$ 16,924.28	\$ 59,342.00	\$ (17,658.00)	-23%
101-4-4920-721	OPERATING TRF - GOLF COURSE	\$ 41,946.00	\$ 29,819.00	\$ 14,909.50	\$ -	\$ (29,819.00)	-100%
TRANSFER OUT	TOTAL	\$ 41,946.00	\$ 29,819.00	\$ 14,909.50	\$ -	\$ (29,819.00)	-100%
	Total Revenues	\$ (7,234,529.79)	\$ (7,028,854.00)	\$ (3,993,490.52)	\$ (7,124,677.00)		
	Total Expenditures	\$ 6,613,658.91	\$ 7,028,854.00	\$ 4,218,567.14	\$ 7,124,677.00		
	Grand Total						
General Fund	Revenue Over/(Under) Expenditures	\$ (620,880.77)	\$ -	\$ 225,076.62	\$ -		

WHAT IF TAX COMPARISON PAY 2025 vs Pay 2026 - New Prague

FISCAL YEAR 2025				MARKET VALUE TAX	
11,945,023 (105,823) -	GROSS TAX CAPACITY TIF (-) FISCAL DISPARITY (-)	\$ 5,313,585 \$ - \$ 5,313,585	FINAL CERTIFIED LEVY FISCAL DISPARITY (-) TAX LEVY OR SPREAD LEVY	\$ 1,062,968,046 \$ 1,086,577,200 \$ -	Taxable Market Value Referendum Market Value CERTIFIED LEVY
11,839,200	NET TAX CAPACITY				
Tax Rate				0.00000%	Tax Rate
FISCAL YEAR 2026				MARKET VALUE TAX	
12,514,121 (105,823) -	Gross Tax Capacity TIF (-) FISCAL DISPARITY (-)	\$ 5,623,735 \$ - \$ 5,623,735	PROPOSED LEVY FISCAL DISPARITY (-) TAX LEVY OR SPREAD LEVY	\$ 1,109,819,099 \$ 1,130,478,502 \$ -	Taxable Market Value Referendum Market Value PROPOSED LEVY
12,408,298	NET TAX CAPACITY				
Tax Rate				0.00000%	Tax Rate

Section 3, Item a.

RESIDENTIAL IMPACTS Average and Median residential values, below, are Scott County only.
Fiscal Year 2026 Scott County values are as of 6/17/25
Fiscal Year 2025 Le Sueur County values are as of 5/8/25

	% EMV Value Range Inc/Dec	# of affected Properties	% of Total	Avg Market Value 2025	Avg Market Value 2026	Value Exclusion 2025	Value Exclusion 2026	Taxable Market Value 2025	Taxable Market Value 2026	Taxable % Change 2025 vs 2026	Net Payable 2025	Net Payable 2026	Net Inc/Dec 2025 vs 2026	Net Difference % Change
New Prague	+15.01+%	15	1.0%	\$ 329,669	\$ 379,119	\$ 16,880	\$ 12,429	\$ 312,789	\$ 366,690	17.23%	\$ 1,403.84	\$ 1,661.93	\$ 258.09	18.4%
	+10.01-15.00%	12	0.8%	\$ 329,669	\$ 370,878	\$ 16,880	\$ 13,171	\$ 312,789	\$ 357,707	14.36%	\$ 1,403.84	\$ 1,621.21	\$ 217.37	15.5%
	+5.01-10.00%	508	34.3%	\$ 329,669	\$ 354,394	\$ 16,880	\$ 14,655	\$ 312,789	\$ 339,740	8.62%	\$ 1,403.84	\$ 1,539.78	\$ 135.94	9.7%
	+0.01-5.00%	540	36.4%	\$ 329,669	\$ 337,911	\$ 16,880	\$ 16,138	\$ 312,789	\$ 321,773	2.87%	\$ 1,403.84	\$ 1,458.35	\$ 54.51	3.9%
	No Change	27	1.8%	\$ 329,669	\$ 329,669	\$ 16,880	\$ 16,880	\$ 312,789	\$ 312,789	0.00%	\$ 1,403.84	\$ 1,417.64	\$ 13.80	1.0%
	-0.01-5.00%	380	26%	\$ 329,669	\$ 321,427	\$ 16,880	\$ 17,622	\$ 312,789	\$ 303,806	-2.87%	\$ 1,403.84	\$ 1,376.92	\$ (26.92)	-1.9%
	-5.01 - 10.00%	1	0%	\$ 329,669	\$ 304,944	\$ 16,880	\$ 19,105	\$ 312,789	\$ 285,839	-8.62%	\$ 1,403.84	\$ 1,295.49	\$ (108.35)	-7.7%
	-10.00 - 15.00%	0	0%	\$ 329,669	\$ 288,460	\$ 16,880	\$ 20,589	\$ 312,789	\$ 267,872	-14.36%	\$ 1,403.84	\$ 1,214.06	\$ (189.78)	-13.5%
	-15.01% +	0	0%	\$ 329,669	\$ 280,219	\$ 16,880	\$ 21,330	\$ 312,789	\$ 258,888	-17.23%	\$ 1,403.84	\$ 1,173.34	\$ (230.49)	-16.4%
		1,483	100%											

% EMV Value Range	# of affected Properties	Net Difference % Change	% Change Weighted	Taxable Market Value 2026	Taxable Market Value Weighted
+15.01+%	15	18.4%	275.77%	\$ 366,690	\$ 5,500,353
+10.01-15.00%	12	15.5%	185.81%	\$ 357,707	\$ 4,292,481
+5.01-10.00%	508	9.7%	4919.29%	\$ 339,740	\$ 172,587,805
+0.01-5.00%	540	3.9%	2096.86%	\$ 321,773	\$ 173,757,317
No Change	27	1.0%	26.54%	\$ 312,789	\$ 8,445,312
-0.01-5.00%	380	-1.9%	-728.65%	\$ 303,806	\$ 115,446,220
-5.01 - 10.00%	1	-7.7%	-7.72%	\$ 285,839	\$ 285,839
-10.00 - 15.00%	0	-13.5%	0.00%	\$ 267,872	\$ -
-15.01% +	0	-16.4%	0.00%	\$ 258,888	\$ -
	1483		6767.89%		\$ 480,315,327
Average Tax Impact		4.56%		\$ 323,881	Average Taxable Value