



SPECIAL CITY COUNCIL MEETING AGENDA

City of New Prague

Monday, August 18, 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 #1](#)
 4. MISCELLANEOUS
 - a. Discussion of Items not on the Agenda
 5. ADJOURNMENT

UPCOMING MEETINGS AND NOTICES:

August 25	3:30 p.m. Utility Commission
August 26	6:30 p.m. Golf Board
August 27	6:30 p.m. Planning Commission
September 1	Holiday – City Offices Closed
September 2	6:00 p.m. City Council
September 9	6:00 p.m. Park Board
September 10	7:30 a.m. EDA Board
September 15	6:00 p.m. City Council



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

MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCIL
FROM: JOSHUA TETZLAFF, CITY ADMINISTRATOR
SUBJECT: ITEMS TO DISCUSS AT BUDGET MEETING #1 (AUG. 19, 2024)
DATE: AUGUST 7, 2025

Similar to last year, I'd like to take a more wholistic approach to the budget. This means I want to bring specific questions to each budget meeting, with the meetings building upon themselves as preliminary decisions are made that advance the budget towards December, where we will formally approve the budget. By that time, the budget should have been discussed, from compensation and the CIP to the goals of the budget and visions for the future.

At this first budget meeting, I would like to discuss four main points: the goals of this year's budget, the wage/salary scale adjustment, insurance benefits, and the CIP. Below are the four discussion points, and some questions I feel are relevant to the discussion of each.

Items to Discuss

1) Goals of the 2026 Budget

- a. What are some of the goals that would like to be accomplished with the 2026 budget?

A conversation that should take place every year is the goals the City Council has for the upcoming budget, which generally fit into a much larger direction the City Council has been pursuing. The City has used the Visioning Document as a guide each year for projects to get done, but outside of specific projects, does the City Council have any goals?

One item to consider is the pending increase in the 2027 budget for the police station debt. While the exact number will not be known until the debt is sold and the 2027 budget formulated, it is known that there will most likely be an increase. Does the City Council want to do a partial increase in 2026 to offset the increase in 2027? If so, I would recommend taking that increase and applying it to the police station debt service, which would lower future levy increases, if even marginally, while also transitioning the City.

Of note, following last year's discovery that some of the debt service funds had a higher balance than anticipated, Robin Pikal and I have been working through existing debt funds to see if there are efficiencies that would allow for adjusted levy rates. Previously, this work had been done by our former financial consultants. While findings are not yet ready to bring forward, our hope is that we are able to further reduce debt levy needs so that the police station debt is better able to be absorbed in 2027. Due to the complexity of debt service funds and their revenue sources, I may be coming back to you in the near future to request working with Ehler's to re-evaluate all of the City's debt to come up with a new plan for how to efficiently levy for

existing debt so as not to over-levy while also ensuring there are adequate fund payment requirements.

2) Wage/Salary Scale Adjustment

a. How does the City Council want to approach a potential wage/salary adjustment this year?

Since 2021, the City has been working with the most recently approved comprehensive study. This study placed all full-time employees in a grid based on their position and employees could then move laterally across the grid based on experience/ability. This grid also has been adjusted annually to account for inflation or other factors the Council deemed appropriate.

Continuing this, I have proposed a 4% increase to the 2025 payscale for the proposed 2026 payscale. I have done this for a couple reasons:

- 1) As I look to recommend a COLA, I am trying to track with inflation differences from January 2025 to January 2026. According to US Bureau of Labor Statistics data (current through June 2026), the CPI has raised nationally about 2.10% and about 2.30% regionally through the first half of the year. If the rates of inflation would remain the same for the second half of the year, that would put inflation at about 4.20% nationally and 4.60% regionally. Of note, January and June saw the highest month-to-month inflation jumps. With inflation uncertainty for the remainder of the year, plus the City predicting under what happened to be final inflation numbers in 2025 (3.00% and 3.40%, respectively), I feel 4.00% is a solid estimate if using the CPI as a guide.

I have also included Social Security data, which is adjusted annually by the Social Security Administration. As of January 2025, the estimate for COLA for 2026 was 2.1%. I have read a number of sources that have moved that estimate to around 2.6% recently as inflation numbers have ticked up this summer.

As I have the last couple years, I have included the data I was able to collect and graphed that data over the last ten years and since the last compensation study was conducted. As can be seen, over the last ten years, the City has tracked similar to regional inflation and social security growth. The City has been slightly behind national inflation data. This is as of 2025. Since the last compensation study in 2021, the City has tracked behind all three indicators. This I believe is a more relevant data set since, theoretically, the last compensation study would have reset wages where they belonged according to the market and the region. In the four years since, the City has lagged behind social security, national inflation, and regional inflation.

- 2) The second reason for the 4% being included in the proposed budget, along with additional funding currently being placed in the contingency fund, is that the City is currently having a compensation study conducted and I am not sure where it will land or how the Council will want to use the data. As you know, the City has to set a preliminary, not-to-exceed levy in late September. Once this is set, the City is able to lower its levy, but is unable to raise it. Because of this, and to leave the City Council flexibility, I have included both a 4% adjustment for the wage/salary scale as well as additional funding in the contingency line that can be adjusted as needed. The consultant is predicting the wage/salary study to conclude in the fall so that the City Council can future decisions at that point.

3) Insurance Benefits

a. Basic Life Insurance, Short-term Disability, and Long-term Disability

As part of the City’s overall benefit package, it provides basic life insurance for its employees as well as short-term disability insurance. These benefits are provided at no cost to the employee. The City also provides optional long-term disability insurance to employees for those who wish. Long-term disability insurance is covered 100% by the employee.

The current contract for basic life and short-term disability contract is expiring, and Gallagher has collected bids from various providers. The current plan through Hartford is \$3,095 and \$11,332 annually for basic life insurance and short-term disability. Hartford also covers the City’s employees who opt for long-term disability insurance, to a cost of \$7,311 annually. Below is a cost comparison of quoted rates for these three coverages:

	Current	MetLife	Mutual of Omaha	The Standard	Guardian	State of Minnesota
Life	\$3,095	\$4,507	\$3,095	\$2,545	\$3,095	-
STD	\$11,332	\$5,880	\$6,317	\$3,742	\$10,156	-
PFML	-	\$41,071	\$43,546	\$61,904	-	\$43,546
LTD	\$7,311	\$5,341	\$7,401	\$7,140	\$4,345	-
Total (City)	\$14,427	\$51,458	\$52,958	\$68,191	\$13,251	\$43,546

Additionally in 2026, the State requires all employers and employees to pay into a Paid Family Medical Leave pool to be accessed by employees when medical leave is necessary. Unlike short-term disability, which has a 14-day waiting period, this will pay out immediately. The required rate quoted by the State for New Prague in 2026 would be \$43,456.16, with employers able to have employees pay up to half of that cost. We were also able to receive quotes from the private sector to cover this requirement from a few of the providers who responded to our other bids.

With all this considered, I am recommending a benefits provider change for Basic Life Insurance, Short-term Disability, and Long-term Disability to MetLife. I also recommend that the City utilizes MetLife to provide the mandatory PFML to employees. A combination of savings from the Basic Life, Short-term Disability, and PFML and being able to utilize a single carrier makes MetLife very competitive with the other offerings.

b. Accident, Hospital, and Critical Illness Insurance

As an employer, the City can offer voluntary insurances to employees that are completely employee paid but provide benefits to the employees. There are several carriers that provide these benefits and Gallagher has provided staff with quotes for accident insurance, hospital insurance, and critical illness insurance.

As a short description, accident insurance pays out if an employee has an accident, such as a broken arm. Hospital insurance will pay out if an employee is hospitalized, such as a serious case of pneumonia. Critical illness will pay out in the event of a major illness, such as contracting cancer. Some of the carriers provide for a wellness benefit payout every year, which drastically reduces the cost to employees to carry these insurances if they are utilized.

Without going into the weeds on each of these plans, looking through them, provides each of them for the lowest rate or near lowest rate, and is consistently the only carrier that does not require minimum levels of participation. They do this while being very competitive with their offerings. Because of this, I would recommend contracting Hartford in 2026 to provide voluntary accident, hospital, and critical illness insurance.

4) CIP

- a. Will the City look at bonding for the equipment or levy?
- b. Will the City continue to levy \$1m between the debt service funds and the equipment fund?

The final questions I feel need to be answered as staff continues to work on the budget involve the CIP and the equipment that is scheduled to be replaced. As staff put together the 2026 budget, it also reviewed the CIP lists. Each department, after reviewing the CIP from 2025, moved items around based on the need of their department as well as considering budgetary needs. This led to the current recommendation for the 2026-2035 CIP.

The City has handled CIP spending a few different ways in the past. At times, the City has levied for all of the CIP items. At other times, it has bonded with 5 year certificates for the items. In the proposed budget, I am proposing to levy for all the equipment.

In relation to that, since I have been here, the City has levied into an Equipment Fund the difference of \$1,000,000 and the debt levy for the given year. The purpose of this fund is to one day create a rolling fund that'll help pay for current equipment needs and to level out levy changes in future years when equipment needs are higher, such as replacing fire trucks. Thus far, the equipment fund has mostly covered equipment needs. This year, there will be a planned excess of about \$25,000, which would remain in the equipment fund for future purchases in years when equipment needs may outpace the amount to be levied for.

2026 Proposed General Fund Budget & Levy Overview

Section 3, Item a.

Revenue

1. Property Tax Levy All Funds: Increase from 2025 budget of \$370,704 or 6.98%
 - a. Equipment Levy: Increase from 2025 budget to \$268,135 to continue the policy of levying for \$1,000,000 between Debt Service and the Equipment Levy.
2. LGA: Increase of \$4,299 from 2025 budget
3. Interest Income: Increased of \$10,855 from 2025 to help lower levy
4. Building Permits: Consistent with 2025 budget due to unpredictability of large storm events

Expenses

1. Personnel (Wages & Benefits) - Proposed increase of \$179,543 or 8.16%
 - a. Wages – projected at 4.0% COLA plus steps
 - i. Adjusted one Administrative Assistant (Grade 8) to Administrative Coordinator (Grade 10)
 - b. Health Insurance – Current carrier BCBS through SourceWell Insurance Pool: 2026 rate cap is 17%, based on most recent claims data budgeted at 17% increase.
 - c. Dental Insurance – As of Jan 1, 2025, current carrier is Health Partners with a 2-year rate guarantee through 12/31/2026. Note: 2025 had a 12.6% decrease.
 - d. Life Insurance & Short-Term Disability – 2026 is a bid year, maintained current rates based on preliminary bid review.
2. Operations, Maintenance & Capital:
 - a. Property and liability Insurance: LMCIT will have an updated outlook on premiums in fall 2025. Current proposed budget is a decrease of \$420 and \$0 agent fee increase
 - b. Contribution to New Prague Area Schools for Fitness & Aquatic Center – increase from FY25 budget of \$33,130
 - c. Capital & Special Projects
 - i. Government Buildings: Continuing the practice of putting aside funds for ongoing maintenance of City Hall, \$100,000 has been included in the capital outlay budget for either City Hall facility work or to be used towards a new future facility.
 - ii. Fire: \$27,500 has been included to begin updating radios.
 - iii. Streets: \$124,000 is included to purchase a tree lift (shared with Parks) and a F-550.
 - iv. Parks: \$50,500 is included for tree lift (shared with Streets), utility cart, and building updates.
 - v. Tech Network: \$50,000 for continued equipment upgrades and replacement
3. Professional Services:
 - a. Administration: \$35,000 for Long Term Financial Plan.
 - b. Police: Increased by 17,000 for County Attorney fees.
4. Other Notables:
 - a. Elections: The City budgets for elections only during election years. In 2026 there are two elections.
5. Discretionary Expense: Budget contingency increase from \$25,000 to \$70,929 to cover unexpected costs or changes that arise during the fiscal year so that the City can respond to unforeseen needs without disrupting other planned expenditures. This contingency will change throughout budget season as needed. In 2026, the contingency account can be used if the compensation study results in recommendations for increased wages or benefits.
6. Operating Transfers Out: For the past 12 years, through 2023, the City has transferred \$121,270 to the Golf Club to assist with debt service and operations. In 2024, the transfer was \$41,946. For 2025, the transfer is \$29,819, and the 2026 draft budget reflects a transfer \$17,692.

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	\$4,609,289	\$370,704	9.89%
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	\$5,684,289	\$370,704	7.68%
\$ Change from Previous Year	\$57,356	\$114,673	\$92,000	\$94,985	\$119,548	\$50,857	\$306,488	\$163,750	\$0	\$488,957	\$370,704		
% Change from Previous Year	1.50%	2.95%	2.30%	2.32%	2.86%	1.18%	7.04%	3.51%	0.00%	10.13%	6.98%		
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%	5.53%		
Average Residential Tax Impact											5.69%		
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%	45.810%		

* 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

CITY OF NEW PRAGUE
PROPOSED 2026 GENERAL FUND

Section 3, Item a.

	2024	2025	2026		
	ACTUAL	ADOPTED	PROPOSED	2025 to 2026	2025 to 2026
	GENERAL	GENERAL	GENERAL	(\$)	(%)
GENERAL FUND REVENUE	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
TAXES	\$ (3,847,664)	\$ (4,328,585)	\$ (4,699,289)	\$ (370,704)	8.56%
LICENSES & PERMITS	\$ (374,872)	\$ (255,680)	\$ (262,735)	\$ (7,055)	2.76%
INTERGOVERNMENTAL	\$ (1,604,409)	\$ (1,615,965)	\$ (1,572,220)	\$ 43,745	-2.71%
CHARGES FOR SERVICES	\$ (101,691)	\$ (154,367)	\$ (130,587)	\$ 23,780	-15.40%
FINES	\$ (17,861)	\$ (25,000)	\$ (25,000)	\$ -	0.00%
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST INCOME	\$ (294,906)	\$ (89,145)	\$ (100,000)	\$ (10,855)	12.18%
MISCELLANEOUS REVENUE	\$ (426,611)	\$ (274,500)	\$ (9,500)	\$ 265,000	-96.54%
TRANSFERS IN	\$ (218,430)	\$ (285,612)	\$ (365,900)	\$ (80,288)	28.11%
TOTAL REVENUE	\$ (6,886,445)	\$ (7,028,854)	\$ (7,165,231)	\$ (136,377)	1.94%
	2024	2025	2026		
	ACTUAL	ADOPTED	PROPOSED	2025 to 2026	2025 to 2026
	GENERAL	GENERAL	GENERAL	(\$)	(%)
GENERAL FUND EXPENSES	FUND	FUND BUDGET	FUND BUDGET	DIFFERENCE	DIFFERENCE
CITY COUNCIL	\$ 68,154	\$ 70,925	\$ 73,017	\$ 2,092	2.95%
ADMINISTRATION	\$ 495,887	\$ 508,668	\$ 537,104	\$ 28,436	5.59%
TECHNOLOGY NETWORK	\$ 189,674	\$ 207,421	\$ 182,421	\$ (25,000)	-12.05%
ELECTIONS	\$ 18,785	\$ 1,365	\$ 20,970	\$ 19,605	1436.26%
ASSESSOR	\$ 45,700	\$ 48,000	\$ 50,000	\$ 2,000	4.17%
ATTORNEY	\$ 90,273	\$ 80,000	\$ 84,000	\$ 4,000	5.00%
ENGINEERING	\$ 113	\$ 15,000	\$ 15,750	\$ 750	5.00%
PLANNING	\$ 303,892	\$ 498,457	\$ 394,377	\$ (104,080)	-20.88%
GOVERNMENT BUILDINGS	\$ 115,878	\$ 82,091	\$ 185,006	\$ 102,915	125.37%
POLICE	\$ 2,054,114	\$ 2,363,118	\$ 2,495,490	\$ 132,372	5.60%
FIRE	\$ 260,945	\$ 308,622	\$ 298,892	\$ (9,730)	-3.15%
BUILDING INSPECTION	\$ 331,011	\$ 397,744	\$ 380,009	\$ (17,735)	-4.46%
EMERGENCY MANAGEMENT	\$ 3,396	\$ 3,341	\$ 3,841	\$ 500	14.97%
ANIMAL CONTROL	\$ 15,600	\$ 15,700	\$ 15,750	\$ 50	0.32%
PUBLIC WORKS	\$ 116,813	\$ 125,507	\$ 135,814	\$ 10,307	8.21%
STREETS	\$ 781,301	\$ 1,164,673	\$ 1,066,082	\$ (98,591)	-8.47%
STREET LIGHTS	\$ 54,410	\$ 78,366	\$ 80,384	\$ 2,018	2.58%
OUTDOOR SWIMMING POOL	\$ 10	\$ -	\$ -	\$ -	0.00%
AQUATICS CENTER	\$ 154,012	\$ 140,329	\$ 173,475	\$ 33,146	23.62%
MUNICIPAL BAND	\$ 4,482	\$ 4,575	\$ 4,575	\$ -	0.00%
PARKS	\$ 785,629	\$ 693,980	\$ 698,883	\$ 4,903	0.71%
PARK BOARD	\$ 44,840	\$ 78,126	\$ 110,000	\$ 31,874	40.80%
LIBRARY	\$ 29,574	\$ 36,027	\$ 36,928	\$ 901	2.50%
UNALLOCATED	\$ 420,611	\$ 77,000	\$ 104,771	\$ 27,771	36.07%
TRANSFER OUT	\$ 41,946	\$ 29,819	\$ 17,692	\$ (12,127)	\$ (0)
TOTAL EXPENSES	\$ 6,427,052	\$ 7,028,854	\$ 7,165,231	\$ 136,377	1.94%
DIFFERENCE	\$ (459,394)	\$ -	\$ -	\$ -	

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	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)	\$ (4,609,289.00)	\$ (370,704.00)	9%
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)		\$ (4,699,289.00)	\$ (370,704.00)	9%
101-3-4100-32110	LIQUOR LICENSES	\$ (41,990.00)	\$ (38,400.00)	\$ (43,375.00)	\$ (45,100.00)	\$ (6,700.00)	17%
101-3-4100-32180	BUSINESS LICENSES	\$ (16,917.50)	\$ (3,000.00)	\$ (9,605.00)	\$ (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)	\$ (705.00)	\$ (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)	\$ (264,625.68)	\$ (195,000.00)	\$ -	0%
101-3-4100-32215	GOLF CART PERMITS	\$ (4,710.00)	\$ (3,830.00)	\$ (4,430.00)	\$ (4,040.00)	\$ (210.00)	5%
101-3-4100-32220	PLANNING APPLICATIONS	\$ (14,065.00)	\$ (6,000.00)	\$ (4,405.00)	\$ (6,000.00)	\$ -	0%
101-3-4100-32260	PLAN REVIEW	\$ (30,176.35)	\$ (4,000.00)	\$ (1,860.00)	\$ (4,000.00)	\$ -	0%
LICENSES & PERMITS	TOTAL	\$ (374,872.38)	\$ (255,680.00)		\$ (262,735.00)	\$ (7,055.00)	3%
101-3-4100-33401	LOCAL GOVERNMENTAL AID	\$ (1,183,527.00)	\$ (1,185,369.00)	\$ (111,448.39)	\$ (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)	\$ -	\$ (577.77)	\$ -	\$ -	0
101-3-4210-33416	POLICE TRAINING AID	\$ (10,136.42)	\$ (9,000.00)	\$ -	\$ (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)	\$ (13,085.50)	\$ (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%
101-3-4300-33425	HIGHWAY STATE AID	\$ (124,361.00)	\$ (120,000.00)	\$ (67,276.00)	\$ (120,000.00)	\$ -	0%
101-3-4300-33611	TAA TRANSPORTATION ADVAN	\$ (3,580.00)	\$ (25,396.00)	\$ -	\$ (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	\$ (1,604,409.03)	\$ (1,615,965.00)		\$ (1,572,220.00)	\$ 43,745.00	-3%
101-3-4100-34107	ASSESSMENT SEARCH REVENI	\$ (1,825.00)	\$ (2,500.00)	\$ (1,150.00)	\$ (2,000.00)	\$ 500.00	-20%
101-3-4100-34108	ADMINISTRATIVE CHARGES	\$ (3,107.45)	\$ (7,000.00)	\$ (50.00)	\$ (7,000.00)	\$ -	0%
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)	\$ -	\$ (110,300.00)	\$ (10,300.00)	10%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4210-34220	POLICE REVENUE	\$ (10,964.38)	\$ (2,500.00)	\$ (59.75)	\$ (2,500.00)	\$ -	0%
101-3-4300-34320	STREET REVENUE	\$ (871.13)	\$ (1,000.00)	\$ (2,092.12)	\$ (1,000.00)	\$ -	0%
101-3-4500-34331	TEAM LEAGUE REVENUE	\$ (4,317.50)	\$ (3,019.00)	\$ (2,298.75)	\$ (4,439.00)	\$ (1,420.00)	47%
101-3-4520-33640	EMERALD ASH BORER GRANT	\$ (3,029.39)	\$ -	\$ (2,103.72)	\$ -	\$ -	0
101-3-4520-36330	CONTRIBUTIONS AND DONATI	\$ (1,210.00)	\$ -	\$ (1,195.00)	\$ -	\$ -	0
101-3-4521-33640	LOCAL GOV'T GRANTS.AID	\$ -	\$ (35,000.00)	\$ -	\$ -	\$ 35,000.00	-100%
101-3-5201-34783	PARK FEES-SHELTERS	\$ (2,301.00)	\$ (1,848.00)	\$ (1,221.00)	\$ (1,848.00)	\$ -	0%
CHARGES FOR SERVICES	TOTAL	\$ (101,691.39)	\$ (154,367.00)		\$ (130,587.00)	\$ 23,780.00	-15%
101-3-4210-35101	COURT FINES-SC	\$ (17,860.64)	\$ (25,000.00)	\$ (9,057.97)	\$ (25,000.00)	\$ -	0%
FINES	TOTAL	\$ (17,860.64)	\$ (25,000.00)		\$ (25,000.00)	\$ -	0%
101-3-0000-36208	INTEREST INCOME-ADVANCE	\$ -	\$ -	\$ -	\$ -		
101-3-0000-36210	INTEREST INCOME	\$ (370,309.52)	\$ (89,145.00)	\$ (228,177.39)	\$ (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)		\$ (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 REIMBURSEMENT	\$ (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)	\$ (76,882.25)	\$ (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)	\$ -	\$ (20,425.00)	\$ -	\$ -	0
101-3-4210-36200	MISCELLANEOUS INCOME	\$ (2,500.00)	\$ -	\$ (6,916.46)	\$ -	\$ -	0
101-3-4210-36240	REIMBURSEMENTS	\$ (615.00)	\$ -	\$ (3,116.00)	\$ -	\$ -	0
MISCELLANEOUS REVENUE	TOTAL	\$ (426,611.30)	\$ (274,500.00)		\$ (9,500.00)	\$ -	0%
101-3-0000-39200	TRF- PILOT FROM ELEC FUND	\$ (40,000.00)	\$ (40,000.00)	\$ (20,000.02)	\$ (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)		\$ (365,900.00)	\$ (80,288.00)	28%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4111-103	WAGES PART-TIME	\$ 21,982.50	\$ 21,900.00	\$ 12,466.75	\$ 21,900.00	\$ -	0%
101-4-4111-113	EMPLOYEE BENEFITS	\$ -	\$ 400.00	\$ 203.49	\$ 400.00	\$ -	0%
101-4-4111-121	EMPLOYER CONT. P E R A	\$ 1,034.45	\$ 1,035.00	\$ 555.09	\$ 1,035.00	\$ -	0%
101-4-4111-122	EMPLOYER CONT. F I C A	\$ 398.16	\$ 423.00	\$ 225.83	\$ 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	\$ 45.39	\$ 72.00	\$ (19.00)	-21%
101-4-4111-200	SUPPLIES	\$ 411.51	\$ 400.00	\$ 119.38	\$ 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%
101-4-4111-321	TELEPHONE	\$ 990.77	\$ 1,000.00	\$ 652.03	\$ 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	\$ 13,863.71	\$ 30,000.00	\$ -	0%
101-4-4111-350	PRINTING & BINDING	\$ 5,883.70	\$ 2,200.00	\$ 1,977.84	\$ 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		\$ 73,017.00	\$ 2,092.00	3%
101-4-4132-101	WAGES FULL-TIME	\$ 325,390.47	\$ 296,421.00	\$ 189,566.85	\$ 319,714.00	\$ 23,293.00	8%
101-4-4132-102	WAGES OVERTIME	\$ 1,073.43	\$ 500.00	\$ 771.02	\$ 500.00	\$ -	0%
101-4-4132-103	WAGES PART-TIME	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4132-113	EMPLOYEE BENEFITS	\$ 4,800.00	\$ 4,800.00	\$ 3,056.14	\$ 5,034.00	\$ 234.00	5%
101-4-4132-121	EMPLOYER CONT. P E R A	\$ 24,324.50	\$ 22,269.00	\$ 14,744.07	\$ 24,016.00	\$ 1,747.00	8%
101-4-4132-122	EMPLOYER CONT. F I C A	\$ 22,191.06	\$ 22,732.00	\$ 13,945.33	\$ 24,514.00	\$ 1,782.00	8%
101-4-4132-123	EMPLOYER CONT. FMLA	\$ -	\$ -	\$ -	\$ 1,407.00	\$ 1,407.00	0
101-4-4132-131	HEALTH INSURANCE	\$ 60,365.68	\$ 65,643.00	\$ 36,529.94	\$ 61,563.00	\$ (4,080.00)	-6%
101-4-4132-132	DENTAL INSURANCE	\$ 5,872.13	\$ 5,190.00	\$ 3,193.97	\$ 4,223.00	\$ (967.00)	-19%
101-4-4132-133	LIFE & S-T DISABILITY INS	\$ 983.25	\$ 870.00	\$ 582.06	\$ 913.00	\$ 43.00	5%
101-4-4132-151	WORKER'S COMP PREMIUMS	\$ 1,444.35	\$ 1,986.00	\$ 990.56	\$ 1,517.00	\$ (469.00)	-24%
101-4-4132-200	SUPPLIES	\$ 1,877.42	\$ 2,000.00	\$ 1,251.38	\$ 2,000.00	\$ -	0%
101-4-4132-220	REPAIRS & MAINT. SUPPLIES	\$ 123.93	\$ -	\$ -	\$ -	\$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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	\$ 4,983.32	\$ 35,000.00	\$ 9,196.00	36%
101-4-4132-320	POSTAGE	\$ 1,162.28	\$ 1,200.00	\$ 632.03	\$ 1,200.00	\$ -	0%
101-4-4132-321	TELEPHONE	\$ 1,857.19	\$ 2,000.00	\$ 1,421.25	\$ 2,000.00	\$ -	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%
101-4-4132-404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4132-410	RENTALS	\$ 6,992.94	\$ 2,500.00	\$ 2,389.99	\$ 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	\$ 185.37	\$ 1,000.00	\$ -	0%
101-4-4132-433	DUES & SUBSCRIPTIONS	\$ 7,760.78	\$ 14,000.00	\$ 14,351.10	\$ 14,000.00	\$ -	0%
101-4-4132-450	TRAINING & SEMINARS	\$ 371.72	\$ 2,500.00	\$ 2,176.08	\$ 3,000.00	\$ 500.00	20%
101-4-4132-460	LICENSE FEES/REGISTRATION	\$ 20.00	\$ -	\$ -	\$ -	\$ -	0
ADMINISTRATION	TOTAL	\$ 495,886.93	\$ 508,668.00		\$ 537,104.00	\$ 28,436.00	6%
101-4-4135-207	COMPUTER SUPPORT SERVICE	\$ 77,734.86	\$ 67,000.00	\$ 40,258.91	\$ 72,000.00	\$ 5,000.00	7%
101-4-4135-322	COMPUTER COMM/MAINT	\$ 111,543.04	\$ 50,000.00	\$ 39,733.68	\$ 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		\$ 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		\$ 20,970.00	\$ 19,605.00	1436%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4155-312	ASSESSOR FEES	\$ 45,700.00	\$ 48,000.00	\$ 47,730.00	\$ 50,000.00	\$ 2,000.00	4%
ASSESSOR	TOTAL	\$ 45,700.00	\$ 48,000.00		\$ 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	\$ 21,646.01	\$ 52,500.00	\$ 2,500.00	5%
ATTORNEY	TOTAL	\$ 90,273.23	\$ 80,000.00		\$ 84,000.00	\$ 4,000.00	5%
101-4-4171-303	ENGINEERING FEES	\$ 113.00	\$ 15,000.00	\$ 2,840.00	\$ 15,750.00	\$ 750.00	5%
ENGINEERING	TOTAL	\$ 113.00	\$ 15,000.00		\$ 15,750.00	\$ 750.00	5%
101-4-4191-101	WAGES FULL-TIME	\$ 212,183.23	\$ 271,063.00	\$ 131,601.63	\$ 259,757.00	\$ (11,306.00)	-4%
101-4-4191-121	EMPLOYER CONT. P E R A	\$ 15,772.25	\$ 20,330.00	\$ 9,214.93	\$ 19,482.00	\$ (848.00)	-4%
101-4-4191-122	EMPLOYER CONT. F I C A	\$ 14,913.33	\$ 20,758.00	\$ 9,849.20	\$ 19,887.00	\$ (871.00)	-4%
101-4-4191-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,143.00	\$ 1,143.00	0
101-4-4191-131	HEALTH INSURANCE	\$ 26,286.48	\$ 58,106.00	\$ 16,901.38	\$ 46,989.00	\$ (11,117.00)	-19%
101-4-4191-132	DENTAL INSURANCE	\$ 2,840.52	\$ 4,631.00	\$ 1,288.77	\$ 3,147.00	\$ (1,484.00)	-32%
101-4-4191-133	LIFE & S-T DISABILITY INS	\$ 620.16	\$ 776.00	\$ 343.39	\$ 655.00	\$ (121.00)	-16%
101-4-4191-151	WORKER'S COMP PREMIUMS	\$ 1,400.71	\$ 2,188.00	\$ 1,090.60	\$ 1,471.00	\$ (717.00)	-33%
101-4-4191-200	SUPPLIES	\$ 513.97	\$ 1,500.00	\$ 274.36	\$ 1,500.00	\$ -	0%
101-4-4191-212	MOTOR FUELS	\$ 105.06	\$ 250.00	\$ 75.64	\$ 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	\$ 22,054.50	\$ 1,500.00	\$ (60,000.00)	-98%
101-4-4191-320	POSTAGE	\$ 703.00	\$ 400.00	\$ 379.56	\$ 500.00	\$ 100.00	25%
101-4-4191-321	TELEPHONE	\$ 1,535.35	\$ 1,600.00	\$ 1,210.03	\$ 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	\$ 1,067.50	\$ 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%
101-4-4191-408	VEHICLE MAINT	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4191-410	RENTALS	\$ 1,473.92	\$ 2,000.00	\$ 854.91	\$ 2,000.00	\$ -	0%
101-4-4191-431	CREDIT CARD EXPENSE	\$ 320.93	\$ 500.00	\$ 92.67	\$ 500.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4191-433	DUES & SUBSCRIPTIONS	\$ 247.20	\$ 1,000.00	\$ 123.60	\$ 1,000.00	\$ -	0%
101-4-4191-450	TRAINING & SEMINARS	\$ 1,817.90	\$ 1,800.00	\$ 20.00	\$ 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	\$ 20,000.00	\$ 31,540.12	\$ -	\$ (20,000.00)	-100%
PLANNING	TOTAL	\$ 303,892.26	\$ 498,457.00		\$ 394,377.00	\$(104,080.00)	-21%
101-4-4194-101	WAGES FULL-TIME	\$ 7,942.40	\$ 8,322.00	\$ 4,532.00	\$ 8,767.00	\$ 445.00	5%
101-4-4194-102	WAGES OVERTIME	\$ 7.19	\$ -	\$ -	\$ -	\$ -	0
101-4-4194-121	EMPLOYER CONT. P E R A	\$ 590.88	\$ 624.00	\$ 452.17	\$ 657.00	\$ 33.00	5%
101-4-4194-122	EMPLOYER CONT. F I C A	\$ 538.53	\$ 637.00	\$ 425.00	\$ 671.00	\$ 34.00	5%
101-4-4194-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 39.00	\$ 39.00	0
101-4-4194-131	HEALTH INSURANCE	\$ 1,963.45	\$ 2,176.00	\$ 1,362.57	\$ 2,506.00	\$ 330.00	15%
101-4-4194-132	DENTAL INSURANCE	\$ 203.04	\$ 177.00	\$ 100.38	\$ 177.00	\$ -	0%
101-4-4194-133	LIFE & S-T DISABILITY INS	\$ 24.96	\$ 239.00	\$ 14.56	\$ 251.00	\$ 12.00	5%
101-4-4194-151	WORKER'S COMP PREMIUMS	\$ 36.06	\$ 51.00	\$ 25.43	\$ 38.00	\$ (13.00)	-25%
101-4-4194-200	SUPPLIES	\$ 1,530.53	\$ 1,600.00	\$ 1,293.95	\$ 1,600.00	\$ -	0%
101-4-4194-220	REPAIRS & MAINT. SUPPLIES	\$ 1,179.96	\$ 4,000.00	\$ 1,067.12	\$ 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	\$ 594.31	\$ 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	\$ 8,738.18	\$ 22,000.00	\$ 2,000.00	10%
101-4-4194-382	WATER/SEWER	\$ 2,776.94	\$ 2,500.00	\$ 1,493.15	\$ 2,700.00	\$ 200.00	8%
101-4-4194-384	REFUSE	\$ 1,044.78	\$ 1,100.00	\$ 522.34	\$ 1,100.00	\$ -	0%
101-4-4194-385	NATURAL GAS	\$ 6,126.06	\$ 14,000.00	\$ 8,130.47	\$ 14,000.00	\$ -	0%
101-4-4194-387	CITY WIDE CLEAN-UP	\$ 3,154.60	\$ 4,000.00	\$ 2,545.00	\$ 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	\$ -	\$ 71,964.03	\$ 100,000.00	\$ 100,000.00	0
GOVERNMENT BUILDINGS	TOTAL	\$ 115,878.34	\$ 82,091.00		\$ 185,006.00	\$ 102,915.00	125%
101-4-4210-101	WAGES FULL-TIME	\$ 1,153,717.17	\$ 1,327,644.00	\$ 733,019.23	\$ 1,418,963.00	\$ 91,319.00	7%
101-4-4210-102	WAGES OVERTIME	\$ 83,497.00	\$ 60,000.00	\$ 45,634.85	\$ 65,000.00	\$ 5,000.00	8%
101-4-4210-107	POLICE COURT TIME	\$ 1,254.26	\$ 3,200.00	\$ 4,449.28	\$ 3,200.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4210-113	EMPLOYEE BENEFITS	\$ 25,328.35	\$ 15,000.00	\$ 13,532.38	\$ 17,000.00	\$ 2,000.00	13%
101-4-4210-121	EMPLOYER CONT. P E R A	\$ 205,259.65	\$ 231,964.00	\$ 137,914.80	\$ 250,140.00	\$ 18,176.00	8%
101-4-4210-122	EMPLOYER CONT. F I C A	\$ 22,054.90	\$ 27,731.00	\$ 14,512.53	\$ 29,663.00	\$ 1,932.00	7%
101-4-4210-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 6,199.00	\$ 6,199.00	0
101-4-4210-131	HEALTH INSURANCE	\$ 194,433.05	\$ 280,900.00	\$ 155,768.10	\$ 288,235.00	\$ 7,335.00	3%
101-4-4210-132	DENTAL INSURANCE	\$ 20,516.05	\$ 22,263.00	\$ 10,906.84	\$ 19,685.00	\$ (2,578.00)	-12%
101-4-4210-133	LIFE & S-T DISABILITY INS	\$ 3,239.30	\$ 3,865.00	\$ 2,109.66	\$ 4,079.00	\$ 214.00	6%
101-4-4210-151	WORKER'S COMP PREMIUMS	\$ 80,445.75	\$ 113,412.00	\$ 56,559.00	\$ 84,468.00	\$ (28,944.00)	-26%
101-4-4210-200	SUPPLIES	\$ 12,553.68	\$ 12,000.00	\$ 2,575.00	\$ 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	\$ 10,219.06	\$ 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	\$ 17,502.44	\$ 19,500.00	\$ 17,000.00	680%
101-4-4210-320	POSTAGE	\$ 341.91	\$ 500.00	\$ 142.60	\$ 500.00	\$ -	0%
101-4-4210-321	TELEPHONE	\$ 6,672.96	\$ 9,200.00	\$ 4,498.29	\$ 9,200.00	\$ -	0%
101-4-4210-322	COMPUTER COMM/MAINT	\$ 7,505.83	\$ 8,800.00	\$ 5,912.67	\$ 8,800.00	\$ -	0%
101-4-4210-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 1,334.61	\$ 1,300.00	\$ 399.27	\$ 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%
101-4-4210-401	CONTRACTED SERVICES	\$ 27,438.64	\$ 46,500.00	\$ 34,909.67	\$ 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	\$ 4,213.92	\$ 7,000.00	\$ 500.00	8%
101-4-4210-410	RENTALS	\$ 3,971.39	\$ 4,000.00	\$ 2,078.89	\$ 4,200.00	\$ 200.00	5%
101-4-4210-415	LEASE EQUIPMENT	\$ 32,013.00	\$ 34,000.00	\$ 43,697.23	\$ 34,000.00	\$ -	0%
101-4-4210-433	DUES & SUBSCRIPTIONS	\$ 1,380.39	\$ 950.00	\$ 1,238.80	\$ 2,600.00	\$ 1,650.00	174%
101-4-4210-441	SPECIAL PROJECTS	\$ 40,579.43	\$ -	\$ 13,632.93	\$ -	\$ -	0
101-4-4210-450	TRAINING & SEMINARS	\$ 10,696.89	\$ 14,500.00	\$ 13,412.90	\$ 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	\$ 85.86	\$ 500.00	\$ -	0%
101-4-4210-460	LICENSE FEES/REGISTRATION	\$ 361.44	\$ 600.00	\$ 531.50	\$ 650.00	\$ 50.00	8%
101-4-4210-490	DONATION OTHER CIVIC ORG.	\$ 200.00	\$ 3,200.00	\$ -	\$ 3,200.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4210-500	CAPITAL OUTLAY	\$ 58,511.79	\$ 64,000.00	\$ 43,659.94	\$ 66,000.00	\$ 2,000.00	3%
POLICE	TOTAL	\$ 2,054,113.75	\$ 2,363,118.00		\$ 2,495,490.00	\$ 132,372.00	6%
101-4-4220-103	WAGES PART-TIME	\$ 39,681.00	\$ 50,000.00	\$ -	\$ 55,000.00	\$ 5,000.00	10%
101-4-4220-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	0
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	\$ 9,821.56	\$ 15,679.00	\$ (4,008.00)	-20%
101-4-4220-200	SUPPLIES	\$ 15,441.17	\$ 12,500.00	\$ 6,231.45	\$ 15,000.00	\$ 2,500.00	20%
101-4-4220-212	MOTOR FUELS	\$ 4,075.26	\$ 3,000.00	\$ 2,092.91	\$ 3,000.00	\$ -	0%
101-4-4220-220	REPAIRS & MAINT. SUPPLIES	\$ 5,129.81	\$ 8,000.00	\$ 2,716.46	\$ 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	\$ 1,241.53	\$ 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	\$ 216.00	\$ 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	\$ 2,192.99	\$ 5,550.00	\$ 550.00	11%
101-4-4220-382	WATER/SEWER	\$ 2,301.01	\$ 3,800.00	\$ 817.04	\$ 3,800.00	\$ -	0%
101-4-4220-384	REFUSE	\$ 278.04	\$ 250.00	\$ 130.02	\$ 280.00	\$ 30.00	12%
101-4-4220-385	NATURAL GAS	\$ 2,044.94	\$ 4,000.00	\$ 3,051.51	\$ 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	\$ 2,029.09	\$ 8,000.00	\$ -	0%
101-4-4220-433	DUES & SUBSCRIPTIONS	\$ 145.00	\$ 200.00	\$ 145.00	\$ 175.00	\$ (25.00)	-13%
101-4-4220-450	TRAINING & SEMINARS	\$ 14,971.87	\$ 12,000.00	\$ 10,636.13	\$ 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	\$ 260,945.39	\$ 308,622.00		\$ 298,892.00	\$ (9,730.00)	-3%
101-4-4240-101	WAGES FULL-TIME	\$ 223,056.76	\$ 240,539.00	\$ 142,170.97	\$ 240,572.00	\$ 33.00	0%
101-4-4240-113	EMPLOYEE BENEFITS	\$ 800.00	\$ 940.00	\$ 747.17	\$ 900.00	\$ (40.00)	-4%
101-4-4240-121	EMPLOYER CONT. P E R A	\$ 16,578.23	\$ 18,040.00	\$ 10,176.70	\$ 18,043.00	\$ 3.00	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4240-122	EMPLOYER CONT. F I C A	\$ 15,600.04	\$ 18,473.00	\$ 10,592.95	\$ 18,476.00	\$ 3.00	0%
101-4-4240-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,059.00	\$ 1,059.00	0
101-4-4240-131	HEALTH INSURANCE	\$ 42,588.84	\$ 58,013.00	\$ 28,615.74	\$ 62,656.00	\$ 4,643.00	8%
101-4-4240-132	DENTAL INSURANCE	\$ 4,592.88	\$ 5,370.00	\$ 2,183.08	\$ 4,436.00	\$ (934.00)	-17%
101-4-4240-133	LIFE & S-T DISABILITY INS	\$ 682.80	\$ 717.00	\$ 399.26	\$ 714.00	\$ (3.00)	0%
101-4-4240-151	WORKER'S COMP PREMIUMS	\$ 1,235.21	\$ 1,952.00	\$ 972.92	\$ 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	\$ 606.77	\$ 2,000.00	\$ -	0%
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	\$ 20.16	\$ 100.00	\$ -	0%
101-4-4240-321	TELEPHONE	\$ 1,662.26	\$ 1,600.00	\$ 1,300.14	\$ 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	\$ -	\$ 1,500.00	\$ -	0%
101-4-4240-408	VEHICLE MAINTENANCE	\$ 495.43	\$ 700.00	\$ 67.50	\$ 700.00	\$ -	0%
101-4-4240-410	RENTALS	\$ 1,128.89	\$ 850.00	\$ 609.23	\$ 1,200.00	\$ 350.00	41%
101-4-4240-431	CREDIT CARD FEES	\$ 5,507.02	\$ 6,000.00	\$ 1,575.60	\$ 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	\$ 444.60	\$ 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	\$ 25,000.00	\$ 8,906.36	\$ -	\$ (25,000.00)	-100%
BUILDING INSPECTION	TOTAL	\$ 331,011.31	\$ 397,744.00		\$ 380,009.00	\$ (17,735.00)	-4%
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	\$ 1,405.78	\$ 3,250.00	\$ 500.00	18%
EMERGENCY MANAGEMENT	TOTAL	\$ 3,395.81	\$ 3,341.00		\$ 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		\$ 15,750.00	\$ 50.00	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4300-101	WAGES FULL-TIME	\$ 84,224.42	\$ 88,414.00	\$ 49,396.64	\$ 97,031.00	\$ 8,617.00	10%
101-4-4300-113	EMPLOYEE BENEFITS	\$ -	\$ 56.00	\$ 84.62	\$ 56.00	\$ -	0%
101-4-4300-121	EMPLOYER CONT. P E R A	\$ 6,260.77	\$ 6,627.00	\$ 3,874.19	\$ 7,273.00	\$ 646.00	10%
101-4-4300-122	EMPLOYER CONT. F I C A	\$ 6,090.61	\$ 6,764.00	\$ 3,745.40	\$ 7,423.00	\$ 659.00	10%
101-4-4300-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 427.00	\$ 427.00	0
101-4-4300-131	HEALTH INSURANCE	\$ 13,743.52	\$ 15,231.00	\$ 9,537.92	\$ 17,544.00	\$ 2,313.00	15%
101-4-4300-132	DENTAL INSURANCE	\$ 1,421.16	\$ 1,242.00	\$ 702.73	\$ 1,242.00	\$ -	0%
101-4-4300-133	LIFE & S-T DISABILITY INS	\$ 237.00	\$ 249.00	\$ 138.25	\$ 269.00	\$ 20.00	8%
101-4-4300-151	WORKER'S COMP PREMIUMS	\$ 3,379.93	\$ 4,827.00	\$ 2,407.08	\$ 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	\$ 20.00	\$ 500.00	\$ -	0%
PUBLIC WORKS	TOTAL	\$ 116,813.37	\$ 125,507.00		\$ 135,814.00	\$ 10,307.00	8%
101-4-4310-101	WAGES FULL-TIME	\$ 381,004.98	\$ 400,037.00	\$ 211,250.05	\$ 424,900.00	\$ 24,863.00	6%
101-4-4310-102	WAGES OVERTIME	\$ 9,056.83	\$ 11,000.00	\$ 6,077.08	\$ 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	\$ 11,432.76	\$ 22,687.00	\$ 188.00	1%
101-4-4310-113	EMPLOYEE BENEFITS	\$ 3,164.03	\$ 2,375.00	\$ 2,761.26	\$ 3,000.00	\$ 625.00	26%
101-4-4310-115	VACATION ACCRUAL	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-121	EMPLOYER CONT. P E R A	\$ 30,554.21	\$ 33,115.00	\$ 17,977.83	\$ 34,694.00	\$ 1,579.00	5%
101-4-4310-122	EMPLOYER CONT. F I C A	\$ 27,801.94	\$ 33,959.00	\$ 16,644.73	\$ 35,570.00	\$ 1,611.00	5%
101-4-4310-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,870.00	\$ 1,870.00	0
101-4-4310-131	HEALTH INSURANCE	\$ 82,200.84	\$ 108,649.00	\$ 60,428.61	\$ 122,809.00	\$ 14,160.00	13%
101-4-4310-132	DENTAL INSURANCE	\$ 8,465.89	\$ 8,550.00	\$ 4,686.84	\$ 8,550.00	\$ -	0%
101-4-4310-133	LIFE & S-T DISABILITY INS	\$ 1,245.88	\$ 1,269.00	\$ 746.19	\$ 1,318.00	\$ 49.00	4%
101-4-4310-151	WORKER'S COMP PREMIUMS	\$ 19,872.86	\$ 26,300.00	\$ 13,120.42	\$ 20,867.00	\$ (5,433.00)	-21%
101-4-4310-200	SUPPLIES	\$ 1,068.69	\$ 1,200.00	\$ 927.94	\$ 1,200.00	\$ -	0%
101-4-4310-212	MOTOR FUELS	\$ 28,236.65	\$ 40,000.00	\$ 14,741.88	\$ 40,000.00	\$ -	0%
101-4-4310-220	REPAIRS & MAINT. SUPPLIES	\$ 27,338.42	\$ 43,000.00	\$ 18,557.35	\$ 44,000.00	\$ 1,000.00	2%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-224	SIDEWALK MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0%
101-4-4310-231	SAFETY EQUIP & TRAINING	\$ 2,768.09	\$ 2,051.00	\$ 2,781.20	\$ 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	\$ 525.00	\$ 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	\$ 1,508.19	\$ 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	\$ 2,760.19	\$ 6,000.00	\$ 500.00	9%
101-4-4310-382	WATER/SEWER	\$ 1,419.36	\$ 1,550.00	\$ 1,184.77	\$ 1,750.00	\$ 200.00	13%
101-4-4310-384	REFUSE	\$ 1,095.07	\$ 1,200.00	\$ 537.98	\$ 1,200.00	\$ -	0%
101-4-4310-385	NATURAL GAS	\$ 3,998.09	\$ 10,500.00	\$ 5,420.47	\$ 10,000.00	\$ (500.00)	-5%
101-4-4310-404	REPAIRS & MAINTENANCE	\$ 15,451.07	\$ 30,000.00	\$ 10,997.52	\$ 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	\$ 9,311.32	\$ 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
101-4-4310-442	GRANTS/SPECIAL PROJECTS	\$ 95.00	\$ -	\$ -	\$ -	\$ -	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	\$ 781,300.93	\$ 1,164,673.00		\$ 1,066,082.00	\$ (98,591.00)	-8%
101-4-4316-369	INSURANCES	\$ 290.20	\$ 366.00	\$ 298.00	\$ 384.00	\$ 18.00	5%
101-4-4316-380	UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4316-381	ELECTRIC	\$ 54,119.74	\$ 78,000.00	\$ 30,967.86	\$ 80,000.00	\$ 2,000.00	3%
STREET LIGHTS	TOTAL	\$ 54,409.94	\$ 78,366.00		\$ 80,384.00	\$ 2,018.00	3%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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%
101-4-4515-500	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	0
AQUATICS CENTER	TOTAL	\$ 154,012.34	\$ 140,329.00	\$ -	\$ 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	\$ -	\$ 4,575.00	\$ -	0%
101-4-4520-101	WAGES FULL-TIME	\$ 262,232.33	\$ 243,076.00	\$ 126,392.83	\$ 260,167.00	\$ 17,091.00	7%
101-4-4520-102	WAGES OVERTIME	\$ 4,310.39	\$ 3,500.00	\$ 1,593.26	\$ 3,500.00	\$ -	0%
101-4-4520-103	WAGES PART-TIME	\$ 82,080.70	\$ 80,000.00	\$ 46,392.75	\$ 80,000.00	\$ -	0%
101-4-4520-113	EMPLOYEE BENEFITS	\$ 1,478.57	\$ 2,055.00	\$ 1,755.38	\$ 2,055.00	\$ -	0%
101-4-4520-121	EMPLOYER CONT. P E R A	\$ 20,100.31	\$ 20,093.00	\$ 9,995.57	\$ 21,375.00	\$ 1,282.00	6%
101-4-4520-122	EMPLOYER CONT. F I C A	\$ 25,441.23	\$ 25,140.00	\$ 13,342.62	\$ 26,448.00	\$ 1,308.00	5%
101-4-4520-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,145.00	\$ 1,145.00	0
101-4-4520-131	HEALTH INSURANCE	\$ 36,250.26	\$ 40,838.00	\$ 19,749.78	\$ 46,997.00	\$ 6,159.00	15%
101-4-4520-132	DENTAL INSURANCE	\$ 3,596.11	\$ 3,632.00	\$ 1,228.45	\$ 3,632.00	\$ -	0%
101-4-4520-133	LIFE & S-T DISABILITY INS	\$ 819.54	\$ 751.00	\$ 363.57	\$ 790.00	\$ 39.00	5%
101-4-4520-151	WORKER'S COMP PREMIUMS	\$ 16,215.61	\$ 20,311.00	\$ 10,135.88	\$ 17,026.00	\$ (3,285.00)	-16%
101-4-4520-200	SUPPLIES	\$ 2,590.36	\$ 3,000.00	\$ 2,447.21	\$ 3,200.00	\$ 200.00	7%
101-4-4520-212	MOTOR FUELS	\$ 8,129.92	\$ 14,000.00	\$ 5,486.38	\$ 14,000.00	\$ -	0%
101-4-4520-220	REPAIRS & MAINT. SUPPLIES	\$ 48,884.00	\$ 55,000.00	\$ 15,830.56	\$ 58,000.00	\$ 3,000.00	5%
101-4-4520-231	SAFETY EQUIP & TRAINING	\$ 1,070.34	\$ 1,700.00	\$ 1,326.59	\$ 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	\$ 1,162.60	\$ 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%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4520-381	ELECTRIC	\$ 13,540.46	\$ 14,700.00	\$ 12,500.48	\$ 18,000.00	\$ 3,300.00	22%
101-4-4520-382	WATER/SEWER	\$ 5,906.72	\$ 7,000.00	\$ 3,868.07	\$ 7,500.00	\$ 500.00	7%
101-4-4520-384	REFUSE	\$ 2,753.25	\$ 3,000.00	\$ 1,216.12	\$ 3,000.00	\$ -	0%
101-4-4520-385	NATURAL GAS	\$ 4,338.27	\$ 6,000.00	\$ 3,909.36	\$ 7,500.00	\$ 1,500.00	25%
101-4-4520-401	CONTRACTED SERVICES	\$ 1,962.55	\$ 5,000.00	\$ 2,303.40	\$ 5,000.00	\$ -	0%
101-4-4520-404	REPAIRS & MAINTENANCE	\$ 11,004.17	\$ 12,000.00	\$ 6,018.02	\$ 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	\$ 2,465.00	\$ 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	\$ -	\$ 1,417.00	\$ -	\$ -	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	\$ -	\$ 7,216.42	\$ -	\$ -	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	\$ 47,338.48	\$ 50,500.00	\$ (29,500.00)	-37%
PARKS	TOTAL	\$ 785,628.53	\$ 693,980.00		\$ 698,883.00	\$ 4,903.00	1%
101-4-4521-441	SPECIAL PROJECTS	\$ 44,840.26	\$ 35,000.00	\$ 29,210.82	\$ 110,000.00	\$ 75,000.00	214%
101-4-4521-500	CAPITAL OUTLAY	\$ -	\$ 43,126.00	\$ -	\$ -	\$ (43,126.00)	-100%
PARK BOARD	TOTAL	\$ 44,840.26	\$ 78,126.00		\$ 110,000.00	\$ 31,874.00	41%
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	\$ 254.57	\$ 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	\$ 4,606.97	\$ 12,000.00	\$ 500.00	4%
101-4-4550-382	WATER/SEWER	\$ 1,280.64	\$ 1,300.00	\$ 713.95	\$ 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	\$ 2,795.21	\$ 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		\$ 36,928.00	\$ 901.00	3%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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	\$ 14,783.00	\$ 17,342.00	\$ (420.00)	-2%
101-4-4920-430	MISCELLANEOUS EXPENSE	\$ 1,075.21	\$ 1,000.00	\$ 32.00	\$ 5,000.00	\$ 4,000.00	400%
101-4-4920-438	BAD DEBT	\$ 0.47	\$ -	\$ -	\$ -	\$ -	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	\$ -	\$ 70,929.00	\$ 25,929.00	58%
101-4-4920-720	OPERATING TRF - OUT	\$ 16,677.20	\$ -	\$ -	\$ -	\$ -	0
UNALLOCATED	TOTAL	\$ 420,611.30	\$ 77,000.00		\$ 104,771.00	\$ 27,771.00	36%
101-4-4920-721	OPERATING TRF - GOLF COURSE	\$ 41,946.00	\$ 29,819.00	\$ 14,909.50	\$ 17,692.00	\$ (12,127.00)	-41%
TRANSFER OUT	TOTAL	\$ 41,946.00	\$ 29,819.00		\$ 17,692.00	\$ (12,127.00)	-41%
General Fund	Grand Total Revenue Over/(Under) Expenditures	\$ (459,393.67)	\$ -		\$ -		

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		44.881%		0.00000%	Tax Rate
FISCAL YEAR 2026				MARKET VALUE TAX	
12,514,121 (105,823) -	Gross Tax Capacity TIF (-) FISCAL DISPARITY (-)	\$ 5,684,289 \$ - \$ 5,684,289	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		45.810%		0.00000%	Tax Rate

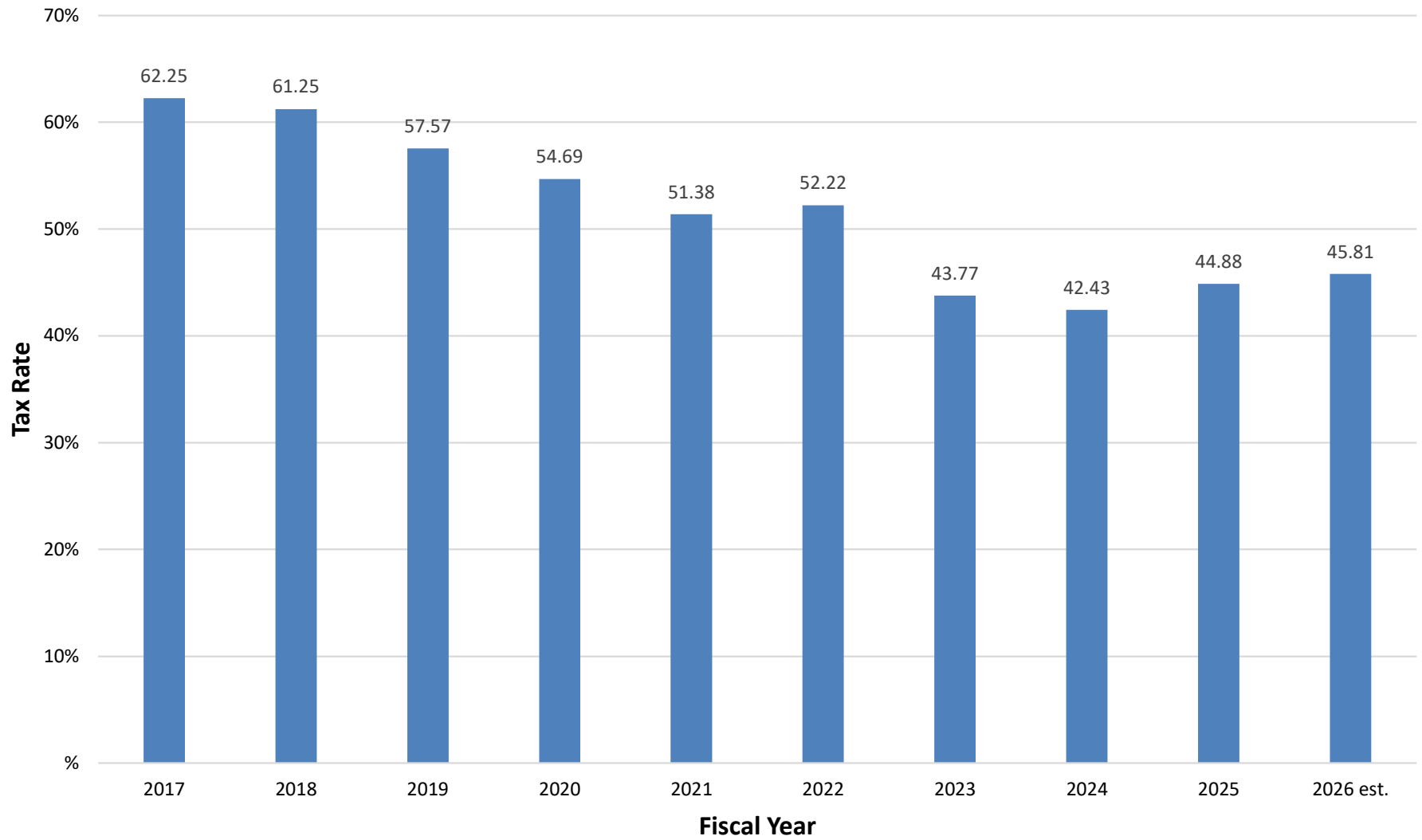
Section 3, Item a.

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

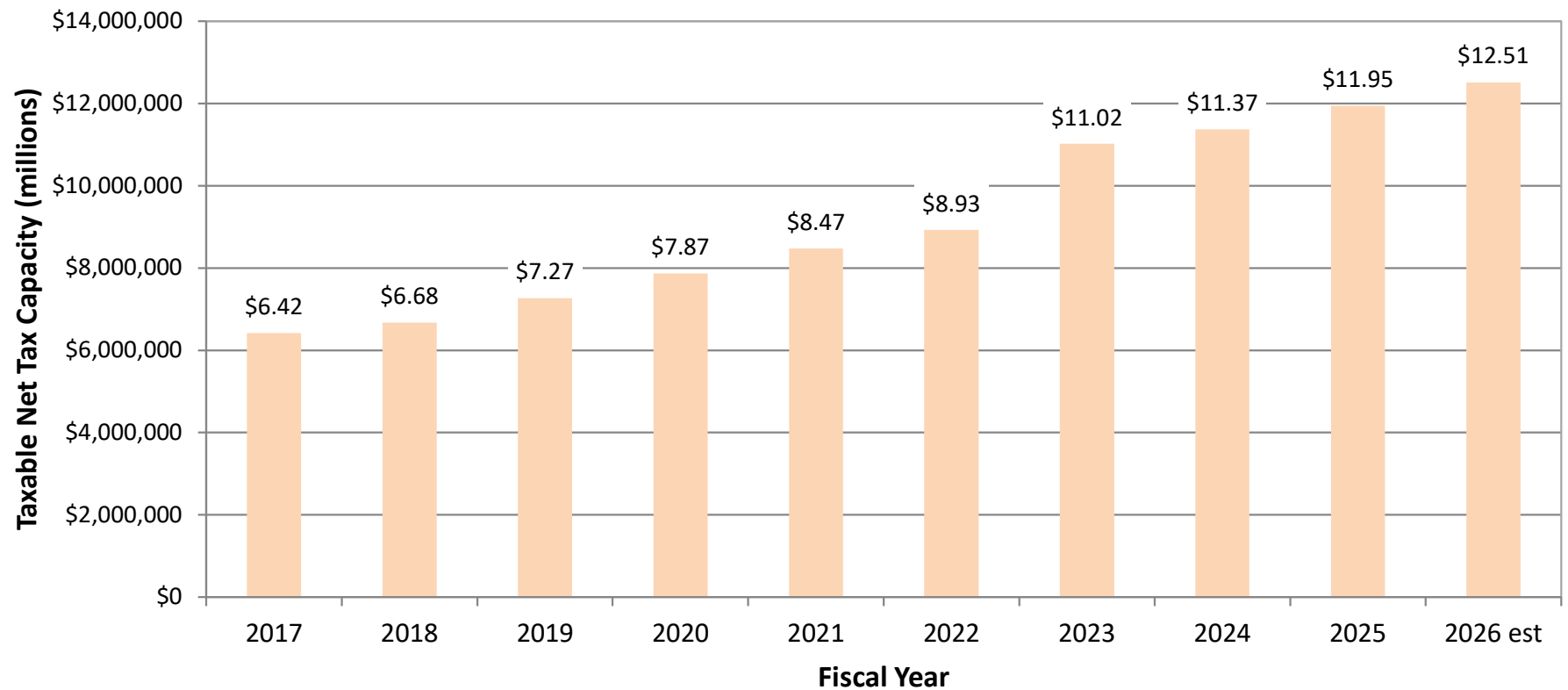
	% EMV Value Range Inc/Dec	# of affected Properties	% of Total	Avg Market Value 2025	Avg Market Value 2026	Value Exclusion 2025	Value Exclusion 2026	Taxable Market Value 2025	Taxable Market Value 2026	Taxable % Change 2025 vs 2026	Net Payable 2025	Net Payable 2026	Net Inc/Dec 2025 vs 2026	Net Difference % 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	\$ 1,679.82	\$ 275.98	19.7%
	+10.01-15.00%	12	0.8%	\$ 329,669	\$ 370,878	\$ 16,880	\$ 13,171	\$ 312,789	\$ 357,707	14.36%	\$ 1,403.84	\$ 1,638.67	\$ 234.83	16.7%
	+5.01-10.00%	508	34.3%	\$ 329,669	\$ 354,394	\$ 16,880	\$ 14,655	\$ 312,789	\$ 339,740	8.62%	\$ 1,403.84	\$ 1,556.36	\$ 152.52	10.9%
	+0.01-5.00%	540	36.4%	\$ 329,669	\$ 337,911	\$ 16,880	\$ 16,138	\$ 312,789	\$ 321,773	2.87%	\$ 1,403.84	\$ 1,474.05	\$ 70.21	5.0%
	No Change	27	1.8%	\$ 329,669	\$ 329,669	\$ 16,880	\$ 16,880	\$ 312,789	\$ 312,789	0.00%	\$ 1,403.84	\$ 1,432.90	\$ 29.06	2.1%
	-0.01-5.00%	380	26%	\$ 329,669	\$ 321,427	\$ 16,880	\$ 17,622	\$ 312,789	\$ 303,806	-2.87%	\$ 1,403.84	\$ 1,391.75	\$ (12.09)	-0.9%
	-5.01 - 10.00%	1	0%	\$ 329,669	\$ 304,944	\$ 16,880	\$ 19,105	\$ 312,789	\$ 285,839	-8.62%	\$ 1,403.84	\$ 1,309.44	\$ (94.40)	-6.7%
	-10.00 - 15.00%	0	0%	\$ 329,669	\$ 288,460	\$ 16,880	\$ 20,589	\$ 312,789	\$ 267,872	-14.36%	\$ 1,403.84	\$ 1,227.13	\$ (176.71)	-12.6%
	-15.01% +	0	0%	\$ 329,669	\$ 280,219	\$ 16,880	\$ 21,330	\$ 312,789	\$ 258,888	-17.23%	\$ 1,403.84	\$ 1,185.98	\$ (217.86)	-15.5%
		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	19.7%	294.89%	\$ 366,690	\$ 5,500,353
+10.01-15.00%	12	16.7%	200.73%	\$ 357,707	\$ 4,292,481
+5.01-10.00%	508	10.9%	5519.25%	\$ 339,740	\$ 172,587,805
+0.01-5.00%	540	5.0%	2700.89%	\$ 321,773	\$ 173,757,317
No Change	27	2.1%	55.89%	\$ 312,789	\$ 8,445,312
-0.01-5.00%	380	-0.9%	-327.33%	\$ 303,806	\$ 115,446,220
-5.01 - 10.00%	1	-6.7%	-6.72%	\$ 285,839	\$ 285,839
-10.00 - 15.00%	0	-12.6%	0.00%	\$ 267,872	\$ -
-15.01% +	0	-15.5%	0.00%	\$ 258,888	\$ -
1483			8437.60%		\$ 480,315,327
Average Tax Impact			5.69%		\$ 323,881
					Average Taxable Value

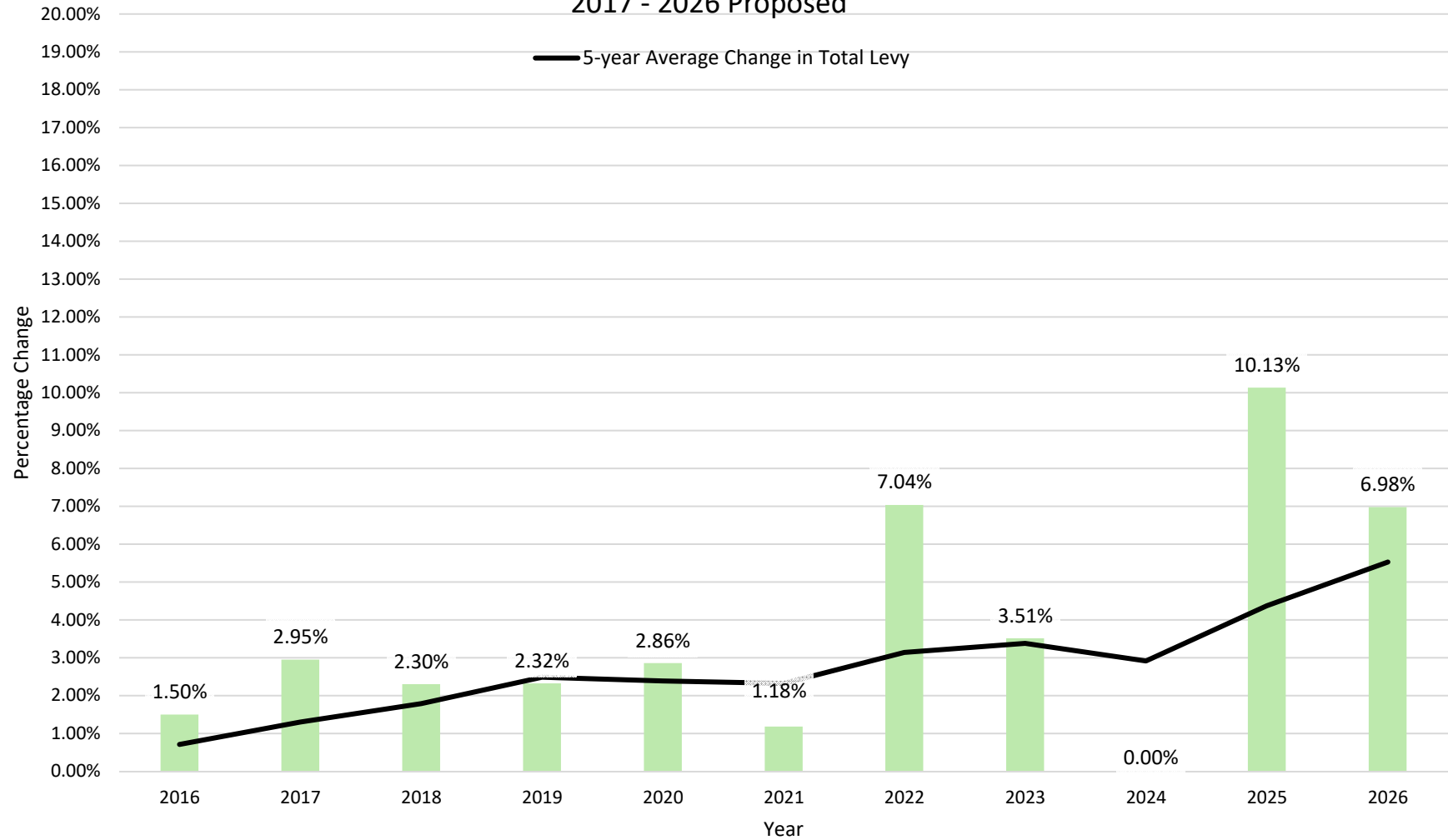
City of New Prague City Tax Rate (2017-2026 Est.)



City of New Prague Taxable Net Tax Capacity (2017 - 2026 Est.)



City of New Prague % Property Tax Change from Previous Year 2017 - 2026 Proposed

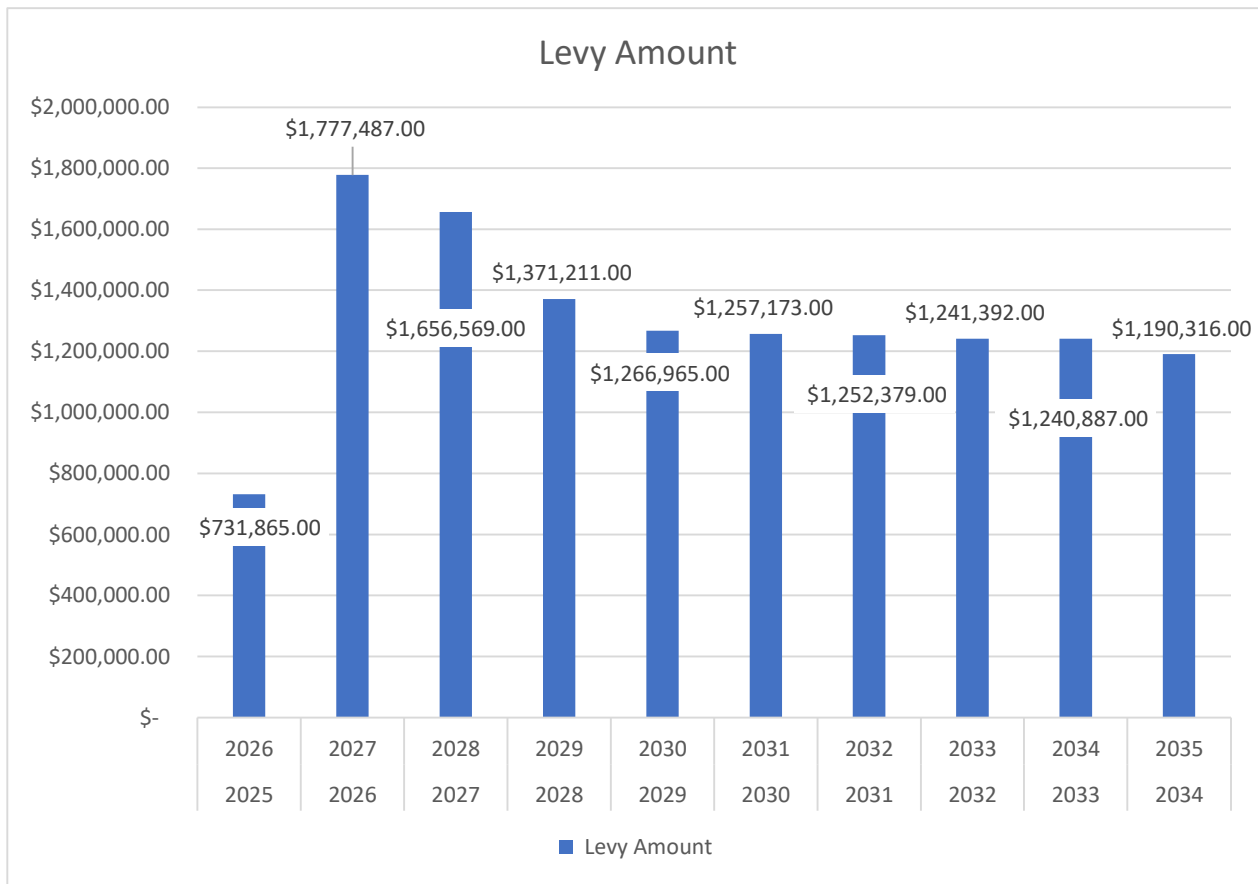


Debt Service Levy Amounts 2025 - 2035

Section 3, Item a.

Levy year	Collect Year	Levy Amount	Difference from Prior Year
2025	2026	\$ 731,865.00	\$ (84,670.00)
2026	2027	\$ 1,777,487.00	\$ 1,045,622.00
2027	2028	\$ 1,656,569.00	\$ (120,918.00)
2028	2029	\$ 1,371,211.00	\$ (285,358.00)
2029	2030	\$ 1,266,965.00	\$ (104,246.00)
2030	2031	\$ 1,257,173.00	\$ (9,792.00)
2031	2032	\$ 1,252,379.00	\$ (4,794.00)
2032	2033	\$ 1,241,392.00	\$ (10,987.00)
2033	2034	\$ 1,240,887.00	\$ (505.00)
2034	2035	\$ 1,190,316.00	\$ (50,571.00)

Note: 2026 and beyond includes an assumed annual \$1.5M mill & overlay projects

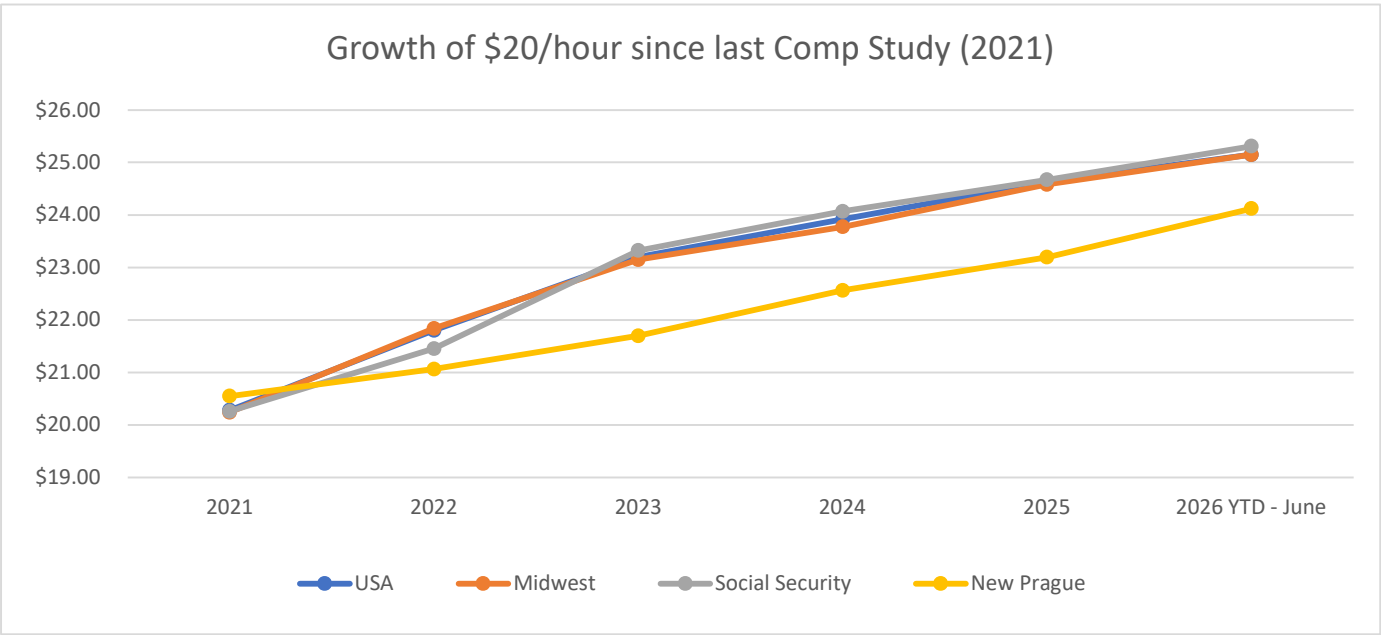
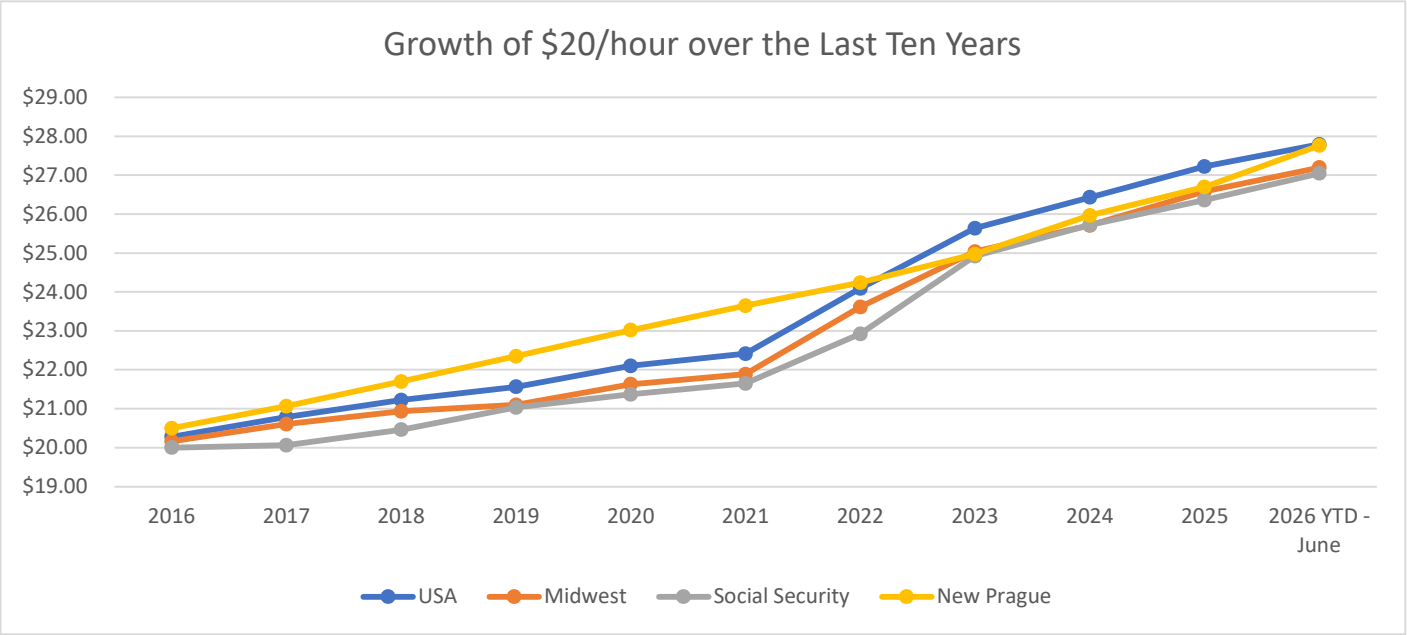


Wage Growth vs Inflation Measures

Year to Year CPI - Jan to Jan vs. New Prague COLA					Growth of \$20 per Hour over the Last Ten Years					Growth of \$20 per Hour since last Comp Study (2021)				
	USA	Midwest	SS COLA	NP COLA	USA	Midwest	Social Security	New Prague		USA	Midwest	Social Security	New Prague	
2016	1.4%	0.8%	0.0%	2.50%	\$	20.28	\$	20.16	\$	20.00	\$	20.50	---	---
2017	2.5%	2.2%	0.3%	2.75%	\$	20.79	\$	20.60	\$	20.06	\$	21.06	---	---
2018	2.1%	1.6%	2.0%	3.00%	\$	21.22	\$	20.93	\$	20.46	\$	21.70	---	---
2019	1.6%	0.8%	2.8%	3.00%	\$	21.56	\$	21.10	\$	21.03	\$	22.35	---	---
2020	2.5%	2.5%	1.6%	3.00%	\$	22.10	\$	21.63	\$	21.37	\$	23.02	---	---
2021	1.4%	1.2%	1.3%	2.75%	\$	22.41	\$	21.89	\$	21.65	\$	23.65	\$	20.28
2022	7.5%	7.9%	5.9%	2.50%	\$	24.09	\$	23.62	\$	22.93	\$	24.24	\$	21.80
2023	6.4%	6.0%	8.7%	3.00%	\$	25.63	\$	25.03	\$	24.92	\$	24.97	\$	23.20
2024	3.1%	2.7%	3.2%	4.00%	\$	26.43	\$	25.71	\$	25.72	\$	25.97	\$	23.92
2025	3.00%	3.40%	2.50%	2.80%	\$	27.22	\$	26.58	\$	26.36	\$	26.69	\$	24.63
2026 YTD - June	2.10%	2.30%	2.60%	4.00%	\$	27.79	\$	27.20	\$	27.05	\$	27.76	\$	25.15

* CPI Data from US Bureau of Labor Statistics, Midwest (<https://www.bls.gov/regions/midwest/cpi-summary>)

* Social Security Data from Social Security Administration (<https://www.ssa.gov/cola/>)



Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Building Inspections		35,000					15,000				50,000
Vehicle Replacement		35,000					15,000				50,000

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Fire	26,250	27,563	578,941	30,387							663,141
City Fire Pumper			550,000								550,000
Portable Radios	26,250	27,563	28,941	30,387							113,141
Fire - Rural	26,250	27,563	578,941	30,387							663,141
City Fire Pumper - \$0 Cost			550,000								550,000
Portable Radios - \$0 Cost	26,250	27,563	28,941	30,387							113,141

Section 3, Item a.

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Government Building	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		900,000
Government Building Improvements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		900,000

Section 3, Item a.

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Park Board	110,000	810,004	1,060,003	10,004							1,990,011
Bike "pump track" and/or Mountain Bike Trails at Sliding Hill Skate Park			500,000								500,000
Bocce Ball Court		30,000									30,000
City Center Master Plan	30,000										30,000
Climbing Wall				1							1
Concrete Cornhole at ??? Park		1									1
Concrete in Hockey Rink for Pickleball and Hockey Use	40,000										40,000
Design for Bike Park		20,000									20,000
Foundry Hill Park Baseball Field Lights		1									1
Hammock Stands and used for Slack Lines too at ??? Park		1									1
Interactive Art Installation				1							1
Memorial Park Entrance Sign Replacement	5,000										5,000
Mini-Golf Course (3 holes?)			1								1
Ninja Warrior Course - Sliding Hill/Skate Park		175,000									175,000
Northside Park Walking Trail				1							1
Park Reforestation			20,000	10,000							30,000
Philipps Creek / Sand Creek Trail Feasibility Study			1								1
Pickleball Courts (dedicated) - Estimate between \$40k and \$50k per court including fencing, lighting, etc.			450,000								450,000
Sidewalk / Trail Study/Plan		30,000									30,000
Skate Park Equipment Addition		35,000									35,000
Sledding Hill Picnic Shelter			90,000								90,000
Splash Pad		500,000									500,000
Splash Pad Feasibility Report		20,000									20,000
Sprinkler Systems for Memorial Sotball Fields	35,000										35,000
Tri-Creek Park and Trail System		1	1								2
Wiffle Ball Field				1							1

Section 3, Item a.

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Parks	50,501	78,000	61,000	27,035	176,518	45,000	67,950	410,922	5,000	173,800	1,095,726
1 Ton Truck - 2018			44,200								44,200
1/2 Ton Truck - 2008		40,000									40,000
1/2 Ton Truck - 2013	1										1
1/2 Ton Truck - 2014	23,000										23,000
1/2 Ton Truck - 2015		32,000									32,000
16ft Lawn Mower - 2019					146,518						146,518
310 Top Dresser - 2017							15,950				15,950
440 Top Dresser - 2017							42,000				42,000
60" Zero Turn Lawn Mower - 2025										35,000	35,000
72" Zero Turn Lawn Mower - 2023					30,000						30,000
Ball Diamond Drag - 2015				5,890							5,890
Brush Chipper (30% of cost) - 2013			10,800								10,800
Building Improvements	10,000	6,000	6,000	6,000							28,000
Explorer - 2017						10,000					10,000
Fairway Roller - 2017				15,145							15,145
Heavy Duty Utility Tractor - 2021								358,700			358,700
Mini Front End Loader -2024										98,800	98,800
Rotary Aerator 83" - 2018								25,222			25,222
Sprayer - 2025								27,000			27,000
Stump Grinder (1/3 of cost) - 2024									5,000		5,000
Tree Lift 50%	17,500										17,500
Utility Vehicle - 2021						35,000					35,000
Utility Vehicle - 2025										40,000	40,000
Vehicle Replacement - 2022 - Public Works Director 20%							10,000				10,000

Section 3, Item a.

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Planning								35,000			35,000
Vehicle Replacement								35,000			35,000

Section 3, Item a.

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Police	105,904	147,220	150,401	113,000	116,000	116,000	116,000	116,000	116,000		1,096,525
Portable Radios		37,200	37,200								74,400
Squad Car Camera	12,323	12,816	13,329	12,500	12,500	13,000	13,000	13,000	13,000		115,468
Squad Car Install and Equipment	20,000	21,000	22,000	23,000	24,500	24,000	24,000	24,000	24,000		206,500
Squad Car Replacement	45,500	47,000	47,500	47,500	49,000	49,000	49,000	49,000	49,000		432,500
Taser/Bodycam	28,081	29,204	30,372	30,000	30,000	30,000	30,000	30,000	30,000		267,657

Section 3, Item a.

Sum of Amount	Years										
Funding Sources	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
Streets	125,500	682,000	17,930	322,063	25,534	7,500	86,500	340,260	238,800	26,000	1,872,087
1 Ton Truck w/ Plow - 2016		62,000									62,000
1/2 Ton Crew Cab Truck - 2014		60,000									60,000
1/2 Ton Crew Cab Truck - 2023									65,000		65,000
12' Snow Plow - 2017							11,500				11,500
12 Ton Trailer - 2014				8,355							8,355
2 Ton Dump Truck W/ Plow - 2016	108,000										108,000
2 Ton Dump Truck W/ Plow & Sander - 2023								70,000			70,000
20 Ton Trailer - 2009			10,730								10,730
5 Ton Asphalt Roller - 2014				43,303							43,303
5 Ton Dump Truck w/Plows and Sanding Equipment - 2014				265,405							265,405
72" Grapple Bucket - 2019				5,000							5,000
Brush Chipper (20% of cost) - 2013			7,200								7,200
Cold Planer - 2016					25,534						25,534
Pay Loader - 2012		180,000									180,000
Pay Loader - 2019									168,800		168,800
Skid Loader - 2017							55,000				55,000
Snow Blower - 2020										26,000	26,000
Street Roof		85,000									85,000
Street Sweeper - 2017		295,000									295,000
Stump Grinder (1/3 of cost) - 2024									5,000		5,000
Tractor - 2018								270,260			270,260
Tree Lift 50%	17,500										17,500
Utility Vehicle 50% - 2021						7,500					7,500
Vehicle Replacement - 2022 - Public Works Director 40%							20,000				20,000

Section 3, Item a.

2026 Visioning List

Each year, the City Council meets with the City department heads and holds a number of workshops to determine projects and ideas the City would like to accomplish. Some of the projects are small in both cost and interest to the public, such as updating the employee review process, while others are large in both cost and interest to the public, such as building a new City Hall or development of the land in the southwest portion of town thought to be an athletic complex. Some projects are internal to City operations, such as implementing a City-wide GIS solution while others are more public based, such as a trail to Cedar Lake Farm Regional Park.

This list is in no way exhaustive of the activities of staff but is meant to act as a beacon for specific projects that are desired to be completed and to act as a list that will increase the accountability of both the Council and the staff for completion of projects. It is possible that some projects listed will not be completed in their given year due to extenuating circumstances or because a change in desirability took place. At the end of each calendar year, the City Administrator will share a report with the City Council that will outline the progress on the visioning list and the outlook for the next year.

Within the following list, each project/idea will have the following:

- a Target Date that the City would like to complete the project by;
- a Date Added that shows the year the idea was first added to the list;
- an Original Target Date that shows the Target date a project/idea was first assigned to track if a project has moved around;
- a Responsible Department that the City Administrator will use to track which departments are working on the various projects;
- a Details section that will layout and explain what the project is and why it is being supported; and
- and Progress section that will show progress on the projects/ideas.

The list is expected to be updated annually and approved at the end of each year during the budgeting process. As the list continues to be used through the years, completed projects will be listed in an abbreviated form at the end of the document for up to five years to remind readers what the City has been able to accomplish.

I hope that this process will continue to evolve into the future and be completed so that the City can continue to progress, providing better and more efficient services to our residents as we continue to grow.



Joshua M. Tetzlaff, AICP
City Administrator, City of New Prague

Contents

Short-term Goals..... 3

 2026 3

 2027 7

 2028 10

Medium-term Goals..... 12

 2029 12

 2030 12

 2031 13

Long-term Goals..... 15

 2032 15

 2033 15

 2034 16

 2035 16

Future, Uncommitted Goals 18

Completed Projects..... 21

 2022 21

 2023 23

 2024 26

 2025 28

Short-term Goals

The following projects are considered short-term in nature and are meant to be completed in the next 1-3 years, or between the years 2023 and 2025. The list has been categorized by year that it is intended to be completed.

2026

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Equipment Fund/General Obligation Debt Reduction	
Timeframe	Ongoing
Resp. Depart.	Administration
Details	As yearly debt payments are reduced, the levy amount previously used to pay debt will be instead allocated to an Equipment Replacement fund. This will reduce the need to borrow for the purchasing of equipment on a yearly basis as well as allow the City to maintain a more consistent levy increase. It will also create a cushion should debt need to be again used in the future to reduce overall levy impacts. For the 2025, \$40,304 is being levied towards the Equipment Fund.

Long-Term Financial Plan			
Target Year	2026	Year Added	2023
Original Target Year	2023	Change in Target Year?	Council wanted to finish other projects
Resp. Depart.	Administration		
Details	Working through the long-term financial plan in 2023, it was quickly discovered that doing so with the budget created a large amount of work having to change both with any small change to the budget. Because of this, staff recommends completely the plan, and then subsequent updates, in the spring, which will help guide staff along with the Visioning Document when it puts together the budget for the upcoming year. <ul style="list-style-type: none"> 6/2025 Update: City Council asked that this item be pushed to 2026 for discussion. 		

Orderly Annexation Agreements			
Target Year	2026	Year Added	2022
Original Target Year	2023	Change in Target Year?	Waited until Comp Plan updated
Resp. Depart.	Community Development		
Details	<p>Staff will work to negotiate and enter into Annexation Agreements with Helena and Lanesburgh townships for continued planned expansion of New Prague.</p> <ul style="list-style-type: none"> 3/2025 Update: Staff have shared with both townships that the City would like to discuss updating agreements. Lanesburgh has discussed an openness to start discussions. Helena did say that modernizing would likely be a good idea. Talks will continue through the year. 6/2025 Update: Staff is working with the City Attorney's office to start preliminary discussions with the township boards. 		

Organize Revolving Loan Fund Program for Downtown Businesses			
Target Year	2026	Year Added	2022
Original Target Year	2023	Change in Target Year?	Waited until Comp Plan updated
Resp. Depart.	Community Development		
Details	<p>The City has funding available to start a revolving loan fund program. Staff will organize and work with the EDA on potentially starting up a program for downtown businesses. As the EDA works through its Strategic Planning process in the second half of 2025, whether it wants to organize a Revolving Loan Fund Program for downtown will be discussed.</p>		

Electronic Document Storage			
Target Year	2026	Year Added	2022
Original Target Year	2023	Change in Target Year?	On hold to determine need
Resp. Depart.	Administration		
Details	<p>City staff have included in the 2026 budget implementation of an electronic storage system for all the City's documents, that makes them more accessible and usable. A system like this will also cut down drastically on time spent on records requests and space needed for physical.</p>		

Reduce Golf Course Subsidy			
Target Year	2024-2027	Year Added	2022
Original Target Year	2023-2032	Change in Target Year?	Target year reduced as reduction has taken place
Resp. Depart.	Administration/Golf		
Details	In 2025, the subsidy to the Golf Course is \$29,816. The City Council has been working this down from \$121,270 starting in 2023. The plan is to continue reducing the subsidy by \$12,127, which was 10% of the original amount. In the proposed 2026 budget, staff is proposing to reduce the Golf Course subsidy to \$17,689.		

Historic District			
Target Year	2026	Year Added	2022
Original Target Year	2024	Change in Target Year?	Waited until Comp Plan updated
Resp. Depart.	Community Development		
Details	Staff will explore establishing downtown New Prague as a historic district by the State of Minnesota.		

Park Board Bylaw Updating			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	Have not started
Resp. Depart.	Administration/Community Development		
Details	Staff, working with the City Council and Park Board, will review the bylaws of the Park Board to ensure they are up-to-date and working appropriately.		

City Center Development			
Target Year	2025	Year Added	2025
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Administration		
Details	<p>Following up on an update to the City's Comprehensive Plan, the City will explore the development of a lot known as City Center, north of Main Street, west of 2nd Avenue NW. The City owns much of the north 2/3rds of the block. A Small Area Plan was conducted with the Comprehensive Plan that laid out a more detailed land use plan for the site. The City also received grading plans for the site. A private committee was put together to construct an outdoor performance theater on the site. The City is responsible for the development of the rest of the site.</p> <ul style="list-style-type: none"> 03/2025 Update: Phase 1 grading has been approved by the Council for the entire site. This includes grading for the potential POPS facility and seeding. Staff is exploring funding options for Phase 2, which would grade in the necessary stormwater infrastructure. The POPS facility is working through donation agreement language with staff, with hopes to seek approval in early Q2 2025. 06/2025 Update: Grading and seeding of the full site has taken place. The City received a grant to design the needed stormwater infrastructure though doesn't have a source of funds identified to complete the project. The POPS group is hoping to be started by mid-August with construction. No plans have been submitted for formal permit review. 		

Construct New Police Station			
Target Year	2025	Year Added	2024
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Administration/Police		
Details	Construction on a new police station began in summer 2025, with completion expected spring of 2026.		

Safety Equipment			
Target Year	2026	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Police		
Details	To keep our officers safe, this will be a planned purchasing of safety equipment, including ballistic shields, for use by our officers should a situation arise. Due to frequency of use, purchasing equipment will largely rely on receiving grant funding.		

Trail Expansion/Maintenance			
Target Year	2026 (Even Years)	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects. Staff will be working with Scott County on further planning of a trail from Cedar Lake Farms to New Prague.		

City Council Technology			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Administration		
Details	Purchase three laptops for use by the newly elected Council members starting their terms in 2027.		

City-wide GIS Solution			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Administration		
Details	Implement a City-wide GIS solution that allows all departments to utilize GIS to improve their efficiencies. Work began on this project in 2025 and will conclude early 2026.		

2026 Infrastructure Improvement Project			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Public Works		
Details	There are sections of 10th Avenue SE that are over 20 years old and being one of the City's most heavily travelled roadways, the surface needs upkeep and possibly a facelift.		

2027

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Strategic Plan			
Target Year	2025	Year Added	2024
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Council/Administration		
Details	<p>Most organizations that are considered successful tend to have in common that the organization as a whole is moving in the same direction. From the Board of Directors (or owner) to the hourly employees, everyone is aware of the mission of the organization and the goals it hopes to accomplish over the next five to ten years. As I consider New Prague and what can be done to ensure it continues to be regional leader, I believe the next step is to have a formal Strategic Planning process. This would help Council, staff, and the community know the direction the City is headed and why certain decision are made. It'll help boards and commission when new projects are being reviewed as to whether those projects match the vision for the community that Council has set. It'll help staff when preparing the budget and the Council when reviewing the budget that the budget is advancing the goals for the community. And it will help explain the reasons behind Council decisions to the general public and allow the Council to point to "why" a certain decision was made.</p> <p>Staff does not have the expertise to lead this overall discussion. To allow staff to fully participate in the Strategic Planning process, I would recommend bringing in a third-party mediator to lead the discussion and know which questions to be asking to get the best result possible.</p> <p>With a newly elected City Council settling in, a great time to do this project would be early 2027.</p>		

1 st Avenue SE (County Road 60) Reconstruction/Turnback			
Target Year	2027	Year Added	2022
Original Target Year	2026	Change in Target Year?	Working through logistics with the County
Resp. Depart.	Administration/Public Works		
Details	<p>There have been past discussions with the City Engineer and the Le Sueur County Engineer regarding a possible rehabilitation and turnback of 1st Ave SE as a county road. The condition of 1st Ave SE is deteriorating more each year and the County has indicated past discussions about using the mileage of this county road designation elsewhere in the County.</p>		

Sidewalk Expansion/Maintenance			
Target Year	2027 (Odd years)	Year Added	2022
Original Target Year	2027	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

Staffing Levels Assessment			
Target Year	2026	Year Added	2022
Original Target Year	2023	Change in Target Year?	Funding
Resp. Depart.	Administration		
Details	Have a staffing levels assessment performed for all departments to determine if the City departments are appropriately sized for the level of service expectations we have for the City.		

Increase Security Cameras			
Target Year	2025-2028	Year Added	2022
Original Target Year	2023-2026	Change in Target Year?	Staff applying for grants for partial funding
Resp. Depart.	Police		
Details	In 2025, the City installed security cameras, both in parks and at key intersections around the City. Staff would like to evaluate their performance and determine if additional cameras would be helpful.		

Additional Wastewater Operator			
Target Year	2026	Year Added	2022
Original Target Year	2025	Change in Target Year?	Not needed in 2026
Resp. Depart.	Public Works		
Details	As the wastewater plant ages, an additional operator will be needed to keep up with maintenance of the plant.		

Tri-Creek Park and Trail System			
Target Year	2027+	Year Added	2025
Original Target Year	2027+	Change in Target Year?	
Resp. Depart.	Administration/Planning/Parks		
Details	The community currently has one creek (Phillips Creek) within City limits and is in very close proximity to two others (Sand Creek and Raven Stream). These are community assets that should be preserved, protected, and utilized to allow showcase New Prague. They offer an opportunity to build out as a backbone to the New Prague Trail System. The City Council is committed to setting funding aside yearly for acquiring property and building out the Tri-Creek Park and Trail System.		

2028

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

City Council Technology			
Target Year	2028	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Administration		
Details	Purchase three laptops for use by the newly elected Council members starting their terms in 2029.		

Trail Expansion/Maintenance			
Target Year	2028 (Even Years)	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2028 Infrastructure Improvement Project			
Target Year	2028	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2028 CIP		

Update Snow Removal and Grass Cutting Maps (Update Every Five Years)			
Target Year	2028	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	Staff will examine the areas of town that the City cleans snow and cuts grass and will make changes as necessary for equity and service purposes.		

Increase Security Cameras			
Target Year	2025-2028	Year Added	2022
Original Target Year	2023-2026	Change in Target Year?	Staff applying for grants for partial funding
Resp. Depart.	Police		
Details	In 2025, the City installed security cameras, both in parks and at key intersections around the City. Staff would like to evaluate their performance and determine if additional cameras would be helpful.		

Medium-term Goals

The following projects are considered medium-term in nature and are meant to be completed in the next 4-6 years, or between the years 2026 and 2028. The list has been categorized by year that it is intended to be completed.

2029

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2029 (Odd years)	Year Added	2022
Original Target Year	2029	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2029 Infrastructure Improvement Project			
Target Year	2029	Year Added	2022
Original Target Year	2029	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2029 CIP		

2030

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

City Council Technology			
Target Year	2030	Year Added	2022
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Administration		
Details	Purchase three laptops for use by the newly elected Council members starting their terms in 2031.		

Trail Expansion/Maintenance			
Target Year	2030 (Even Years)	Year Added	2022
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

Update Compensation Study			
Target Year	2030	Year Added	2025
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Council/Administration		
Details	As the City continues to evolve as an organization, it is important that the City is competitive in the labor market for attracting and retain top talent. Because of this, the City intends to complete a full compensation study of employee wages, benefits, and job descriptions every ten years. This study is planned to be updated every five years to look at wages. 2030 would be performing an update of the 2025 study, to implement in 2031.		

2030 Infrastructure Improvement Project			
Target Year	2030	Year Added	2022
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2030 CIP		

2031

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2031 (Odd Years)	Year Added	2022
Original Target Year	2031	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2031 Infrastructure Improvement Project			
Target Year	2031	Year Added	2022
Original Target Year	2031	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2031 CIP		

Long-term Goals

The following projects are considered long-term in nature and are meant to be completed in the next 7-10 years, or between the years 2031 and 2034. The list has been categorized by the year that it is intended to be completed.

2032

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Trail Expansion/Maintenance			
Target Year	2032 (Even Years)	Year Added	2022
Original Target Year	2032	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2032 Infrastructure Improvement Project			
Target Year	2032	Year Added	2022
Original Target Year	2032	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2032 CIP		

2033

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2033 (Odd Years)	Year Added	2023
Original Target Year	2033	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2033 Infrastructure Improvement Project			
Target Year	2033	Year Added	2023
Original Target Year	2033	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2033 CIP		

2034

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Trail Expansion/Maintenance			
Target Year	2034 (Even Years)	Year Added	2025
Original Target Year	2034	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2034 Infrastructure Improvement Project			
Target Year	2034	Year Added	2025
Original Target Year	2034	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2034 CIP		

2035

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2035 (Odd Years)	Year Added	2026
Original Target Year	2035	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2035 Infrastructure Improvement Project			
Target Year	2035	Year Added	2026
Original Target Year	2035	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2035 CIP		

Future, Uncommitted Goals

The following projects are considered future projects and have not been given a goal for completion. This may be due to funding, direction, or any other circumstance that the Council does not wish to put a timetable on a project but wants to keep it on the radar. It is possible these projects are waiting on another, outside party and may be completed on short notice should the other responsible party move on the project.

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Splash Pad Feasibility Study			
Target Year	???	Year Added	2022
Original Target Year	2022	Change in Target Year?	Citizen Group Not Ready to Proceed
Resp. Depart.	Community Development		
Details	<p>Staff will lead a feasibility study for the construction of a splash pad to better understand the reality of completing the project. This study will be done in conjunction with the Park Board.</p> <p>** This item is dependent on a group unaffiliated with the City completing their application to form a non-profit.</p> <ul style="list-style-type: none"> Q4 2022 Update: The group has not completed this step. Q4 2024 Update: Any groups previously working on fundraising have been disbanded and there are no groups, City or otherwise, actively pursuing funding. 		

City Hall			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Administration		
Details	Following discussions by the City Council, this item is placed for future consideration. In 2022, a Facilities Study is being performed to determine the amount of need for a new facility.		

40-Acre Athletic Complex			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Community Development		
Details	Unsure if site is even best used as an athletic facility. Are there other areas better suited? Is the City interested in building an athletic complex?		

National Pollutant Discharge Elimination System			
Target Year	2037	Year Added	2022
Original Target Year	2042	Change in Target Year?	
Resp. Depart.	Public Works		
Details	In 2022, the State of Minnesota informed the City of New Prague that our wastewater discharge had elevated chloride levels and that this needed to be remedied. Our current wastewater facility is not able to correct this situation so the City requested a 20-year variance from the State. While not yet formally announced, we are under the assumption the State will grant the City a 15-year variance. At that time, the City, whether through a wastewater facility upgrade or a water treatment facility upgrade, the City will need to comply with the State regulations.		

Sanitary Sewer Trunk Main – NorthEast			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the east from the wastewater treatment plant to allow continued development.		

Sanitary Sewer Trunk Main – NorthWest			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the west from the wastewater treatment plant to allow continued development.		

Sanitary Sewer Trunk Main – SouthEast			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the southeast part of the City to allow continued development.		

Sanitary Sewer Trunk Main – SouthWest			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the southwest part of the City to allow continued development.		

Future Infrastructure Improvement Projects			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	2036+ CIP		

Completed Projects

The following projects are considered to have been completed. This list will keep projects for five years and will serve as a reminder for the City Council, staff, and citizens of the projects the City has been able to complete in the recent years. Some projects, which may not have initially appeared on the goals list but were completed in a given year due to short-notice may also be included on this list.

2022

Preparation for Absentee Ballot Processing			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Administration		
Details	The City took the necessary steps to take over absentee voting in the Scott County portion of town. This included purchasing new equipment, training staff, and hiring election judges to work for both 46-day periods prior to election days. While mandated by the County, this was unfunded by the County or the State.		

Update Employee Review Process			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Administration		
Details	In June 2022, administration rolled out a new employee review process that focuses on self-improvement, assessment, and progress, having employees take an active role in what they need to improve and how to get there. This process has supervisors meet with employees twice per year to better keep track of progress and improvement. It also puts all employees of the City under the same process so that all employees are treated equitably.		

City Hall Renovation			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The upper floor of City Hall was remodeled to include two additional offices as well as reduce the size of the employee breakroom to a more appropriate size for its level of use. This process also converted an office on the main level into two workspaces. Overall, this created three additional offices. Outside of electrical work, all renovation work was handled in-house to significantly reduce the cost of construction.		

Toxicity Reduction Evaluation			
Completed Year	2022	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The State determined that our wastewater discharge was considered toxic and needed to be remedied. Wastewater staff worked diligently with a consultant who specializing in this work to find the problem. What was expected to take a couple years, and cost upwards of \$100,000 to fix, was discovered and remedied for less than \$5,000.		

Have Risk Assessment Performed on City Technology			
Completed Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Administration		
Details	The City contracted with TrueNorth to have a Risk Assessment performed on the City's IT equipment. Through this assessment, a number of items were identified for the City to work on to increase its ability to perform in a secure manner. Going forward, staff will work on some of the recommendations.		

Green Step Cities			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Administration/Planning Commission		
Details	The City completed the process of becoming a Green Step City.		

Paperless Council/Board Packets			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	All		
Details	The City began the transition to paperless Council/Board packets. This first step was to create a PDF document that is sent to all Council and Board members in lieu of a paper packet. A transition policy was passed September 2022 to put this into action.		

2022 Infrastructure Improvement Project			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Public Works		
Details	Staff coordinated and oversaw the 2022 CIP project, which included the reconstruction of Columbus Avenue and underlying infrastructure from Main Street to 4 th Avenue.		

Emerald Ash Borer Plan			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Staff completed an emerald ash borer plan to assist the City in combatting the emerald ash borer. A grant was received to assist in the costs of preparing and implementing the plan.		

Events Permit			
Completed Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Community Development		
Details	During November 2022, the City Council approved an ordinance that put an Events Permit into place. This permit is styled in a manner that sees different fees and requirements based on the size of an event, with larger more intensive events requiring a larger fee and more intense backgrounding.		

2023

Discount Memberships for Employees			
Completed Year	2023	Year Added	2022
Original Target Year	2022	Change in Target Year?	Approved 2022, Implemented 2023
Resp. Depart.	Administration		
Details	As an employment benefit for City employees, the City Council placed a program in place that allowed City employees the ability to purchase up to two 10-punch golf cards at a discounted rate.		

Bylaw Updating			
Completed Year	2023	Year Added	2022
Original Target Year	2022 – EDA 2023 – Golf Board	Change in Target Year?	Started in 2022 but did not fully complete.
Resp. Depart.	Administration		
Details	<p>Due to bylaws that have not been updated/revised since 1991, the City Council approved updated EDA bylaws to ensure they are meeting the needs of the City Council and EDA.</p> <p>The City Council also took the opportunity to review the enabling resolution for the Golf Board and updated the resolution to better clarify the powers of the Board.</p>		

Implement Multifactor Authentication for all City Computer Users			
Completed Year	2023	Year Added	2022
Original Target Year	2022	Change in Target Year?	Did not have budgeted funds
Resp. Depart.	Administration		
Details	The City Council implemented Multifactor Authentication for all City Computer users to better protect the City's data and systems.		

City Development Guide			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Staff updated the City's Development Guide, which is passed out to developers and interested parties to assist in working through the City's development process.		

Paperless Council/Board Packets			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	In an effort to make packets more accessible, as well as to reduce the City's environmental footprint, the City Council adopted a fully paperless packet that can be accessed from an device that has internet access.		

Extension of 6 th Avenue NW and 8 th Avenue NW			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	As part of the 2023 Improvement Project, the EDA finished their development obligations on the latest phase of the industrial park, extending 6 th Avenue NW and 8 th Avenue NW to the edge of City Limits.		

Rental Inspection Ordinance			
Completed Year	2023	Year Added	2022
Original Target Year	2022	Change in Target Year?	Process begun in 2022
Resp. Depart.	Community Development		
Details	Working with a committee of staff, citizens, and rental unit owners, the City Council drafted a Rental Inspection Ordinance that gives advantages to both renters and rental-owners.		

Finance/Administration Software Updates			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration/Utilities		
Details	The City made a swich from Incode 9 to CivicSystems to tie together and operate the City. CivicSystems increased ease of use, allowed for easier public interactions with the City, and came a reduced cost when compared to Incode 9.		

Continuity of Operations Plan			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	Administrator Tetzlaff worked with staff to complete a plan that will allow for operations to more smoothly continue when a short-term vacancy occurs in a position. This document will be a continually evolving document as the City grows and changes.		

Ordinance Updating			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Community Development		
Details	The City Council approved updates to the City Code regarding rights-of-way and refuse collection.		

2023 Infrastructure Improvement Project			
Completed Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The 2023 Infrastructure Improvement Project was completed, which replaced underground infrastructure, poured new streets, and added sidewalks to Sunrise Avenue, Sunset Avenue, 1 st Street N, 2 nd Street, NE, and 3 rd Street NE3.		

City Facility Assessment			
Completed Year	2022	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	Working with Wold Architects, the City completed a Facilities Assessment to gauge the condition and space availability of current City facilities.		

New Parks Department Facility			
Completed Year	2023	Year Added	2023
Original Target Year	2024+	Change in Target Year?	A facility became available
Resp. Depart.	Administration		
Details	Following the completion of the facility assessment, a new Parks Department facility was listed as a high priority need. When the facility located at 412 5 th Avenue NW became available, it offered the City the ability to meet its needs for a Parks Department facility while also saving over \$3m compared to building a new facility.		

2024

Bylaw Updating			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Started in 2023 but did not fully complete.
Resp. Depart.	Administration		
Details	Staff, in conjunction with Fire Department, reviewed the internal working procedures used by the Fire Department to update the documents and make them more cohesive.		

Community Recreational Facility Study			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Process took longer than expected
Resp. Depart.	Administration		
Details	Staff, working with Wold Architects, completed a Community Recreational Facility Study. In March 2024, John McNamara from Wold presented findings regarding the existing conditions of the City facilities and their usage. The report spelled out possible improvements the City can make to existing facilities to increase usability. The report did not include an in-depth look on indoor facilities since the City does not currently have any indoor studies. It did include anecdotal from the various organizations about what indoor facilities could be used.		

Replace Sidearms			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Police		
Details	As recommended by manufacturers to maintain a level of safety and service, the City replaced the sidearms of City officers using one-time public safety funding.		

Online System for Licenses			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Community Development		
Details	The City implemented software that allows for permit, project, and license applications to be submitted online. This went live on May 1 st .		

Emergency Operations Plan			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Administration/Police Department		
Details	In early 2024, the City Council approved an updated Emergency Operations Plan, to help guide City Officials should a large scale emergency take place. By working through this plan during a time of no emergency, a solid plan was able to be formulated when people are not worried about the many things that may be happening professionally and personally.		

Comprehensive Plan Update			
Target Year	2024	Year Added	2022
Original Target Year	2022-2023	Change in Target Year?	Process took longer than expected
Resp. Depart.	Community Development		
Details	Throughout 2023 and 2024, the City worked with a city planning firm to perform a full update of the City's Comprehensive Plan, which acts as a guiding document for the City to direct responsible growth of New Prague into the future.		

East/West Sanitary Sewer Trunk Mains Feasibility Study			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Started in 2023. Finished in 2024
Resp. Depart.	Publics Works		
Details	The City worked with an engineering firm to plan for the expansion of its sanitary sewer system to allow for growth into the future. This study included a high level look at pipe location and depth, as well as phasing and costs for expansion.		

Upgrade City Website			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Administration		
Details	In 2024, the City worked with its website host to give the site a fresh look.		

2024 Infrastructure Improvement Project			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The 2024 Infrastructure Improvement Project was completed, which replaced underground infrastructure, poured new streets, and added sidewalks to 1 st Street SE, Lexington Avenue N, Lyndale Avenue N, 1 st Street NE, 2 nd Street NE, 3 rd Street NE, and 6 th Street NE.		

Dog Park			
Completed Year	2024	Year Added	2022
Original Target Year	---	Change in Target Year?	
Resp. Depart.	Public Works/Community Development		
Details	Following demand for a dog park from residents, the Park Board as part of their 2024 initiatives put creating a dog park in New Prague as a priority. In Summer 2024, located at 701 12 Avenue NE, the New Prague dog park was opened to the public.		

2025

Green Step Cities			
Completed Year	2025	Year Added	2022
Original Target Year	2023	Change in Target Year?	Implementation was a three year process
Resp. Depart.	Administration/Planning Commission		
Details	<p>The Planning Commission, who is the City's Green Step Coordination Team, and staff worked to implement the Green Step program in New Prague. The program is aimed at making cities more efficient by directing spending in specific areas of infrastructure and populous. Program resources come at no cost to the City.</p> <p>Now that the program is in place, staff will continue to monitor the City's expenses and costs as related to utilities, infrastructure, and other tracking measures to determine how well the program is working for New Prague.</p>		

Sidewalk Expansion/Maintenance			
Target Year	2025	Year Added	2022
Original Target Year	2023	Change in Target Year?	Applying for Grants
Resp. Depart.	Community Development		
Details	In 2025, the City used MnDOT grant funding build a sidewalk along 12 th Avenue SE, from Tikalsky Street SE to 9 th Street SE.		

City Hall Hours			
Target Year	2025	Year Added	2022
Original Target Year	2023	Change in Target Year?	Was not completed on time
Resp. Depart.	Administration		
Details	During the summer of 2025, the City changed City Hall hours to 7:00 am to 4:30 pm on Monday through Thursday and 7:00 am to 11:00 am on Friday. This was done to try to be more accommodating to people's schedules who need to visit City Hall without creating additional time that City Hall would need to be staffed.		

Full Compensation Study			
Target Year	2025	Year Added	2025
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Council/Administration		
Details	In 2025, the City Council commissioned a full compensation study to determine whether it was providing compensation to employees that was competitive with the surrounding market.		

2025 Infrastructure Improvement Project			
Target Year	2025	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The 2025 Infrastructure Improvement Project was completed, which replaced underground infrastructure, poured new streets, and added sidewalks to Lincoln Avenue N, Pershing Avenue N, 1 st Street NE, and 2 nd Street NE. Alley improvements were also made north of Main Street and a sidewalk was added to 12 th Avenue SE.		

2026 Amateur State Baseball Tournament			
Target Year	2025	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Public Works?		
Details	The City took necessary steps to ready Memorial Park Ballfield to host the 2026 Amateur State Baseball Tournament, including pouring new concrete for viewing area and moving the batting cage.		

Zoning Ordinance Update			
Target Year	2025	Year Added	2022
Original Target Year	2024	Change in Target Year?	Funding
Resp. Depart.	Community Development		
Details	Following the completion of the City’s Comprehensive plan, the City spent a year overhauling its Zoning Ordinance to ensure that it is up to date with State regulations and matches what the community wants for City-wide development patterns.		