Mayor George Deiss
Council Member Duke Harrison
Council Member Mark Lunde
Council Member Wade Miller
Council Member Mac Nelson

City of WADENA
Something is happening here....

City Council Regular Meeting Agenda
January 13, 2026
5:00 pm

1. Call to Order
A. Pledge of Allegiance

2. Roll Call

3. Consent Calendar
Notice to Public – All matters listed in the consent calendar are considered routine by the Council and will be enacted by one motion. There will be no separate discussion of these items unless good cause is shown prior to the time the Council votes on the motion to adopt the consent calendar.

A. Claims Register Summary
B. Monthly Financial Reports
C. City Council Meeting Minutes:
   a. December 9, 2025, Regular Meeting
D. Resolution 2026-01: Appoint Council Member as Acting Mayor
E. Resolution 2026-02: Setting the Date and Time for 2026 Regular City Council Meetings
F. Resolution 2026-03: Designating the Wadena Pioneer Journal as the Official Newspaper
G. Resolution 2026-04: Designating 2026 Official Depositories for City Funds
H. Resolution 2026-05: Designating Skoog Law as 2026 Civil Legal Counsel
I. Resolution 2026-06: Designating Wadena County Attorney as 2026 Criminal Legal Counsel
J. Resolution 2026-07: Annual Delegation to Make EFT Transfers
K. Resolution 2026-09: Designating City Representative with Missouri River Energy Service
L. Resolution 2026-10: Designating City Representative with Western MN Power Agency
M. Resolution 2026-11: Accepting Donations

4. New Business
A. Ordinance 258: 2026 Fee Schedule, First Reading, Amendment to Wastewater Rates
B. Resolution 2026-08: Designating Board/Committee Appointments and Assignments
C. Resolution 2026-12: Supporting a New State-Supported Passenger Rail Service Between Saint Paul, Minnesota and Fargo, North Dakota
D. Action 26-01: Jury Duty Policy
E. Action 26-02: Consider Rural Voice Grant
F. Action 26-03: Hiring Recommendation for Wastewater Maintenance Worker, Class D Position & Advertise to Fill Open Wastewater Maintenance Worker Position
G. Action 26-04: Hiring Recommendation for Lead Billing Clerk/Energy Service Coordinator Position
H. Action 26-05: Hubbard Radio Lease Agreement
I. Action 26-06: Temporary On-Sale Liquor License for Wadena Elks

5. **Meeting Open to the Public**

6. **Department Reports**
   A. Public Works Department
   B. Utilities Department
   C. Wadena Development Authority and Planning and Zoning
   D. Police Department
      1. December Activity Report
   E. Fire Department
   F. Wadena Liquor Store
   G. Maslowski Wellness and Research Center
      1. Friends of the Maslowski Center Minutes
   H. Whitetail Run Golf Course
   I. City Administrator
   J. Council Members Reports
   K. Mayor's Report
   L. CVB & Chamber Minutes

7. **Adjournment**

City of Wadena, MN

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 12/31/2025

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 101 - GENERAL FUND							
Revenue							
101-40000-31020	CURRENT AD VALOREM TAXES	($14,836.71)	$4,482.66	130.21%	$441,366.01	$496,836.64	12.57%
101-40000-31022	EQUIP BD TAX LEVY	$25,311.20	$0.00	-100.00%	$258,294.79	$173,912.97	-32.67%
101-40000-31023	CAPITAL OUTLAY IMPROV LEVY	$0.00	$0.00	0.00%	$0.00	$72,334.35	0.00%
101-40000-31025	PORT AUTHORITY AD VOLOREM TAX	($12,772.83)	$0.00	100.00%	$44,000.00	$0.00	-100.00%
101-40000-31028	HRA TAX SETTLEMENTS	$0.00	($16.39)	0.00%	$0.00	$0.00	0.00%
101-40000-31030	DELIQUENT AD VOLOREM TAXES	$4,309.00	$0.00	-100.00%	$16,251.96	$17,101.09	5.22%
101-40000-31040	HOUSING AUTH. IN LIEU OF TAXES	$0.00	$0.00	0.00%	$10,800.19	$11,112.03	2.89%
101-40000-31410	HOTEL/MOTEL TAX	$3,464.12	$10,951.76	216.15%	$35,708.43	$43,991.03	23.20%
101-40000-31810	CABLE T.V. FRANCHISE FEES	$841.50	$800.50	-4.87%	$53,839.71	$48,197.97	-10.48%
101-40000-31820	GAS FRANCHISE FEES	$0.00	$0.00	0.00%	$48,047.97	$47,653.34	-0.82%
101-40000-32110	LIQUOR LICENSE ON & OFF	$0.00	$2,815.00	0.00%	$20,009.00	$38,449.00	92.16%
101-40000-32120	BEER LICENSES-ON & OFF SALE	$0.00	$0.00	0.00%	$1,120.00	$4,084.00	264.64%
101-40000-32130	CIGARETTE LICENSES	$0.00	$150.00	0.00%	$450.00	$975.00	116.67%
101-40000-32140	PEDDLERS PERMITS	$0.00	$0.00	0.00%	$0.00	$280.00	0.00%
101-40000-32170	REFUSE OR JUNK DEALER LICENSE	$0.00	$40.00	0.00%	$80.00	$480.00	500.00%
101-40000-32190	OTHER LICENSES & PERMITS	$0.00	$40.00	0.00%	$830.00	$2,810.00	238.55%
101-40000-32210	BUILDING PERMITS	$300.00	$500.00	66.67%	$9,885.00	$14,655.00	48.25%
101-40000-32230	SIGN PERMIT	$0.00	$0.00	0.00%	$375.00	$375.00	0.00%
101-40000-32240	RIGHT OF WAY PERMIT FEES	$0.00	$0.00	0.00%	$250.00	$5,660.55	2,164.22%
101-40000-33410	LOCAL (LGA) GOVERNMENT AID	$1,066,731.50	$1,068,197.50	0.14%	$2,133,463.00	$2,136,395.00	0.14%
101-40000-33412	SM CITIES ROAD & BRIDGE AID	$0.00	$20,340.50	0.00%	$0.00	$40,681.00	0.00%
101-40000-33420	MARKET VALUE HOMESTEAD CREDIT	$90.14	$86.92	-3.57%	$180.28	$173.85	-3.57%
101-40000-33421	LOCAL REBATES	$0.00	$0.00	0.00%	$343.58	$0.00	-100.00%
101-40000-33423	OTHER STATE AIDS & GRANTS	($90,489.00)	$0.00	100.00%	$74,624.24	$0.00	-100.00%
101-40000-33424	STATE AIRPORT MAINTENANCE REIM	($49,493.00)	$0.00	100.00%	$0.00	$27,493.00	0.00%
101-40000-33439	PERA PENSION OTHER REV	$14,659.00	$0.00	-100.00%	$14,659.00	$0.00	-100.00%
101-40000-34110	CITY OFFICE POP	($118.00)	$0.00	100.00%	($395.97)	$0.50	100.13%
101-40000-34185	DARE G.S. DONATIONS	$0.00	$0.00	0.00%	$83.53	$0.00	-100.00%
101-40000-34187	CRIME PREVENTION DONATIONS	($123.16)	$100.00	181.20%	$40.88	$300.00	633.86%
101-40000-34190	POLICE ACCIDENT REPORTS	$8.37	$71.40	753.05%	$178.65	$194.16	8.68%
101-40000-34195	SPECIAL EVENT POLICE OFFICE	$0.00	($32.07)	0.00%	$823.00	$3,335.42	305.28%
101-40000-34200	PUBLIC SAFETY (POLICE DEPT.)	$25.00	$0.00	-100.00%	$75.00	$75.00	0.00%
101-40000-34201	FIRE DEPARTMENT MISC. REVENUE	$0.00	$0.00	0.00%	$2,880.00	$600.00	-79.17%
101-40000-34202	FIRE DEPT. (EMERGENCY CALLS)	$7,625.00	$0.00	-100.00%	$7,125.00	$31,107.33	336.59%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-40000-34203	FIRE DEPT. (STANDBY FEES)	$0.00	$0.00	0.00%	$70,551.00	$76,579.00	8.54%
101-40000-34300	HIGHWAYS AND STREETS	$13,746.00	$9,154.50	-33.40%	$39,680.10	$35,958.10	-9.38%
101-40000-34400	SHELTER REVENUES	$0.00	$0.00	0.00%	$7,717.00	$8,360.70	8.34%
101-40000-34402	CAMPGROUND (CAMPING,MDSE,ETC)	$0.00	$0.00	0.00%	$59,707.97	$78,506.35	31.48%
101-40000-34406	SENIOR BANNER REVENUE	$0.00	$0.00	0.00%	$0.00	$1,885.00	0.00%
101-40000-34500	PLANNING & ZONING	$0.00	$0.00	0.00%	$50.00	$250.00	400.00%
101-40000-34600	AIRPORT LAND LEASES/HANGAR RNT	$2,110.00	$2,310.00	9.48%	$42,122.04	$27,886.00	-33.80%
101-40000-34625	AIRPORT DONATIONS & MISC	$0.00	$0.00	0.00%	$20.00	$9,000.00	44,900.00%
101-40000-34650	AIRPORT FUEL	$343.23	$605.40	76.38%	$18,657.77	$17,303.76	-7.26%
101-40000-34701	COUNCIL FILING FEES	$0.00	$0.00	0.00%	$2.00	$0.00	-100.00%
101-40000-34702	LIBRARY MISCELLANEOUS	$0.00	$0.00	0.00%	$35.00	$0.00	-100.00%
101-40000-36100	SPEC.ASSMTS. PRINCIPAL	($26,027.46)	$0.00	100.00%	$29,603.88	$21,718.62	-26.64%
101-40000-36101	INTEREST ON SPECIAL ASSESSMENT	$0.00	$155.71	0.00%	$4,493.89	$7,641.23	70.04%
101-40000-36102	INTEREST ON DELINQUENT TAXES	$0.00	$0.00	0.00%	$543.63	$0.00	-100.00%
101-40000-36210	INTEREST RECEIVED	$31,330.70	$4,440.62	-85.83%	$120,873.97	$93,734.34	-22.45%
101-40000-36216	LIBRARY DONATIONS	$0.00	$50.00	0.00%	$438.91	$5,927.79	1,250.57%
101-40000-36232	RENTS-ALL OTHER	$1,575.00	$1,500.00	-4.76%	$21,623.00	$35,141.00	62.52%
101-40000-36233	COUNCIL CHAMBER RENTS	$0.00	$0.00	0.00%	($90.00)	$960.00	1,166.67%
101-40000-36250	REIMBURSEMENTS	($5,850.32)	$0.00	100.00%	$365.74	$0.00	-100.00%
101-40000-36260	MISCELLANEOUS REVENUES	($9,652.57)	$6,893.32	171.41%	$9,650.94	$8,009.76	-17.01%
101-40000-36261	SPECIAL ASSESSMENT SEARCH	$120.00	$120.00	0.00%	$1,580.00	$3,240.00	105.06%
101-40000-36262	LIBRARY DEBT DONATIONS	$0.00	$0.00	0.00%	$146,160.00	$137,000.00	-6.27%
101-40000-36270	(FISCAL HOST) DONATIONS	$520.00	$1,200.00	130.77%	$1,620.00	$19,200.00	1,085.19%
101-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$10,060.96	($292.59)	-102.91%	$36,470.55	$35,934.70	-1.47%
101-40000-36999	FIN PURCHASE PROCEEDS	$28,164.00	$0.00	-100.00%	$28,164.00	$0.00	-100.00%
101-40000-37001	DIVIDENDS RECEIVED	$5,471.00	$0.00	-100.00%	$5,471.00	$0.00	-100.00%
101-40000-37450	LATE FEES	$54.47	$0.00	-100.00%	$287.64	$328.97	14.37%
101-40000-39201	TRANSFERS FROM ELECTRIC FUND	$54,168.00	$27,084.00	-50.00%	$352,084.00	$325,008.00	-7.69%
101-40000-39203	TRANSFERS FROM LIQUOR FUND	$20,000.00	$10,000.00	-50.00%	$130,000.00	$120,000.00	-7.69%
101-40000-39204	TRANSFER FROM RESERVE	$0.00	$0.00	0.00%	$0.00	($188,651.00)	0.00%
101-41000-33490	STATE FIREFIGHTERS RELIEF AID	$0.00	$0.00	0.00%	$45,335.06	$53,669.73	18.38%
101-42100-33430	LOCAL POLICE AIDS & DONATIONS	$1,000.00	$0.00	-100.00%	$100,485.98	($2,129.83)	-102.12%
101-42100-33480	POLICE STATE AID	$0.00	$0.00	0.00%	$119,513.63	$110,868.11	-7.23%
101-42100-35101	COURT FINES	($1,750.18)	$1,082.14	161.83%	$21,219.88	$18,451.09	-13.05%
101-42100-35104	ADMINISTRATIVE FINES	$2,010.00	$2,490.00	23.88%	$10,790.00	$10,285.00	-4.68%
101-42200-33423	FIRE STATE AIDS & GRANTS	$0.00	$0.00	0.00%	$18,308.62	$1,468.60	-91.98%
101-42200-33430	LOCAL FIRE AIDS & DONATIONS	$0.00	$0.00	0.00%	$48,082.20	$19,788.59	-58.84%
101-45200-33430	LOCAL PARKS AIDS & DONATIONS	$0.00	$0.00	0.00%	$7,221.00	$23,008.81	218.64%
	Revenue Total:	**$1,082,924.96**	**$1,175,320.88**	**8.53%**	**$4,674,228.65**	**$4,335,595.65**	**-7.24%**
Expense							
101-41000-129	PENSION EXPENSE	$4,541.00	$0.00	100.00%	$4,541.00	$0.00	100.00%
101-41100-107	CONTRACTED SERVICES	$0.00	$0.00	0.00%	$522.50	$0.00	100.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-41100-220	WINTER PARKING FINE EXPENSES	$87.85	$0.00	100.00%	$87.85	$0.00	100.00%
101-41100-301	AUDIT FEES	$0.00	$0.00	0.00%	$10,708.02	$9,529.39	11.01%
101-41100-303	CITY CODE CODIFICATION	$0.00	$0.00	0.00%	$1,180.29	$500.00	57.64%
101-41100-304	LEGAL FEES	$3,175.00	$1,560.00	50.87%	$57,023.75	$23,209.67	59.30%
101-41100-321	PHONE SERVICE - LONG DISTANCE	$56.66	($57.32)	201.16%	($43.75)	$0.08	-100.18%
101-41100-340	C.V.B. PAYMENTS & EXPENSES	$8,114.91	$0.00	100.00%	$41,004.62	$41,211.60	-0.50%
101-41100-350	PRINTING, PUBLISHING & ADV.	$534.54	$269.80	49.53%	$5,159.25	$8,873.13	-71.98%
101-41100-365	SENIOR CITIZENS BLDG EXPENSE	$0.00	$0.00	0.00%	$1,897.92	$482.00	74.60%
101-41100-412	AUDITORIUM LEASE PAYMENTS	$0.00	$0.00	0.00%	$15,850.05	$15,850.05	0.00%
101-41100-414	SOFTWARE ANNUAL FEES	$0.00	$0.00	0.00%	$751.40	$216.47	71.19%
101-41100-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$9,620.00	$28,785.52	-199.23%
101-41100-437	HILLTOP KITCHEN DONATION	$0.00	$0.00	0.00%	$4,000.00	$4,000.00	0.00%
101-41100-438	CCY PROGRAM APPROPRIATION	$0.00	$0.00	0.00%	$3,945.00	$4,445.00	-12.67%
101-41100-439	HISTORICAL SOCIETY CONTRIBTION	$0.00	$0.00	0.00%	$4,000.00	$2,000.00	50.00%
101-41100-490	TAX ABATEMENT REIMBURSEMENTS	$0.00	$0.00	0.00%	$7,561.59	$6,802.91	10.03%
101-41110-103	SALARIES PART TIME REGULAR	$4,633.01	$2,316.67	50.00%	$30,077.22	$25,033.37	16.77%
101-41110-122	F.I.C.A.	$354.71	$177.24	50.03%	$2,301.34	$1,915.20	16.78%
101-41110-201	COUNCIL TECHNOLOGY EXPENSE	$0.00	$0.00	0.00%	$0.00	$171.69	0.00%
101-41110-331	SCHOOLS, MEETING & TRAVEL EXP.	$530.00	$0.00	100.00%	$530.00	$588.26	-10.99%
101-41110-350	PRINTING, PUBLISHING & ADV.	$0.00	$40.33	0.00%	$156.99	$941.98	-500.03%
101-41110-360	INSURANCE	$47.00	$0.00	100.00%	$123.00	$0.00	100.00%
101-41400-101	SALARIES-FULL TIME REGULAR	$1,014.70	$4,414.26	-335.03%	$35,244.53	$38,248.33	-8.52%
101-41400-121	P.E.R.A.	$76.28	$331.08	-334.03%	$2,639.17	$2,868.72	-8.70%
101-41400-122	F.I.C.A.	$54.30	$270.32	-397.83%	$2,438.96	$2,584.35	-5.96%
101-41400-131	HEALTH, LIFE, HSA, DEFERRED COMP	$371.42	$512.60	-38.01%	$5,483.97	$5,653.71	-3.10%
101-41400-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$42.06	$0.00	100.00%
101-41400-331	SCHOOLS, MEETING & TRAVEL EXP.	($165.00)	$0.00	-100.00%	$3,312.29	$3,040.08	8.22%
101-41400-360	INSURANCE	$216.00	$0.00	100.00%	$504.94	$0.00	100.00%
101-41400-417	CLOTHING ALLOWANCE	$350.00	$160.30	54.20%	$350.00	$346.26	1.07%
101-41400-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$50.00	$414.00	-728.00%
101-41410-107	ELECTION WORKERS	$131.84	$0.00	100.00%	$8,785.46	$0.00	100.00%
101-41410-200	OFFICE SUPPLIES	$68.46	$0.00	100.00%	$280.90	$0.00	100.00%
101-41410-210	ELECTION EQUIPMENT	$897.50	$0.00	100.00%	$1,054.71	$0.00	100.00%
101-41410-331	MASLOWSKI FACILITY RENTAL FEES	$1,000.00	$0.00	100.00%	$1,750.00	$0.00	100.00%
101-41530-101	SALARIES FULL TIME REGULAR	$5,637.15	$10,808.11	-91.73%	$105,874.20	$96,984.18	8.40%
101-41530-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$17.56	$0.00	100.00%
101-41530-121	P.E.R.A.	($723.38)	$810.61	-212.06%	$6,744.35	$7,290.77	-8.10%
101-41530-122	F.I.C.A.	$384.85	$681.79	-77.16%	$7,443.44	$6,674.96	10.32%
101-41530-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,976.38	$1,906.42	35.95%	$23,569.41	$21,313.33	9.57%
101-41530-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$218.67	$0.00	100.00%
101-41530-142	SEVERENCE PAY	$0.00	$0.00	0.00%	$7,661.16	$0.00	100.00%
101-41530-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$500.00	$3,732.14	-646.43%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-41530-360	INSURANCE	$260.00	$0.00	100.00%	$548.95	$0.00	100.00%
101-41530-417	CLOTHING ALLOWANCE	($37.00)	$0.00	-100.00%	$350.47	$350.00	0.13%
101-41530-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$390.00	$0.00	100.00%
101-41900-101	SALARIES FULL TIME REGULAR	$6,682.06	$9,492.54	-42.06%	$76,800.67	$83,352.33	-8.53%
101-41900-121	P.E.R.A.	$501.17	$711.92	-42.05%	$5,615.45	$6,255.07	-11.39%
101-41900-122	F.I.C.A.	$494.23	$673.31	-36.23%	$5,639.27	$6,061.75	-7.49%
101-41900-131	HEALTH, LIFE, HSA, DEFERRED COMP	$976.54	$1,138.28	-16.56%	$11,156.23	$12,360.01	-10.79%
101-41900-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$129.80	$0.00	100.00%
101-41900-200	OFFICE SUPPLIES	$528.69	$91.78	82.64%	$2,116.65	$4,663.01	-120.30%
101-41900-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$0.00	$11.88	0.00%
101-41900-225	ADDITIONAL MAPPING PURCHASES	$0.00	$0.00	0.00%	$1,560.00	$1,560.00	0.00%
101-41900-321	TELEPHONE	$27.30	$0.00	100.00%	$356.27	$302.41	15.12%
101-41900-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$0.00	$4.58	0.00%
101-41900-360	INSURANCE	$2,525.00	$0.00	100.00%	$2,813.94	$0.00	100.00%
101-41900-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$0.00	$54.00	0.00%
101-41900-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$0.00	$119.40	0.00%
101-41920-101	SALARIES FULL TIME REGULAR	$511.83	$5,286.33	-932.83%	$14,559.53	$45,896.93	-215.24%
101-41920-121	P.E.R.A.	$38.77	$396.46	-922.59%	$1,064.83	$3,441.95	-223.24%
101-41920-122	F.I.C.A.	$33.38	$391.13	-1,071.75%	$1,047.58	$4,869.05	-364.79%
101-41920-131	HEALTH, LIFE, HSA, DEFERRED COMP	$333.10	$831.38	-149.59%	$3,038.37	$7,676.85	-152.66%
101-41920-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$34.30	$0.00	100.00%
101-41920-200	OFFICE SUPPLIES/COPIER LEASE	($87.74)	$0.00	-100.00%	$4,582.93	$2,410.34	47.41%
101-41920-211	CLEANING SUPPLIES	$1,802.57	$43.58	97.58%	$2,954.09	$3,460.04	-17.13%
101-41920-250	POP PURCHASES	$2,854.08	$0.00	100.00%	$3,167.46	$93.58	97.05%
101-41920-360	INSURANCE	$892.00	$0.00	100.00%	$7,881.54	$0.00	100.00%
101-41920-400	EQUIPMENT MAINTENANCE & EXPENS	$43.54	$0.00	100.00%	$1,018.72	$1,117.60	-9.71%
101-41920-401	BUILDING MAINTENANCE	$200.00	$106.43	46.79%	$5,919.78	$2,507.95	57.63%
101-41920-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$215.00	$190.00	11.63%
101-42000-129	PENSION EXPENSE	$1,105.00	$0.00	100.00%	$1,105.00	$0.00	100.00%
101-42100-101	SALARIES FULL TIME REGULAR	$67,872.68	$94,262.96	-38.88%	$738,164.07	$816,882.27	-10.66%
101-42100-102	SALARIES FULL TIME OVERTIME	$5,102.74	$5,862.66	-14.89%	$41,690.88	$42,854.44	-2.79%
101-42100-103	SALARIES PART TIME REGULAR	$5,523.30	$3,861.20	30.09%	$53,521.74	$58,759.84	-9.79%
101-42100-121	P.E.R.A.	$13,591.06	$17,679.22	-30.08%	$142,031.23	$157,080.21	-10.60%
101-42100-122	F.I.C.A.	$1,378.11	$1,838.04	-33.37%	$15,638.80	$16,294.22	-4.19%
101-42100-131	HEALTH, LIFE, HSA, DEFERRED COMP	$11,904.07	$15,110.91	-26.94%	$124,075.57	$158,412.48	-27.67%
101-42100-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$951.81	$0.00	100.00%
101-42100-142	UNEMPLOYMENT/SEVERENCE PAY	$0.00	$0.00	0.00%	$2,550.88	$0.00	100.00%
101-42100-200	OFFICE SUPPLIES	($1,000.34)	$40.56	-104.05%	$4,092.94	$3,245.25	20.71%
101-42100-201	COMPUTER SUPPORT EXPENSE	$3,760.90	$3,442.75	8.46%	$24,230.81	$18,742.55	22.65%
101-42100-210	POLICE EQUIPMENT	$33.51	($120.00)	458.10%	$11,402.67	$5,783.99	49.28%
101-42100-211	GENERAL SUPPLIES	$132.79	$1,050.19	-690.87%	$5,360.21	$3,056.17	42.98%
101-42100-212	MOTOR FUELS & LUBRICANTS	$1,514.14	$0.00	100.00%	$20,234.47	$22,390.39	-10.65%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-42100-220	REPAIR & MAINTENANCE SUPPLIES	$359.91	$0.00	100.00%	$1,709.41	$1,138.60	33.39%
101-42100-231	INVESTIGATION SUPPLIES	$0.00	$0.00	0.00%	$54.43	$382.64	-602.99%
101-42100-308	CRIME PREVENTION PROGRAMS	$0.00	$0.00	0.00%	$133.96	$545.22	-307.00%
101-42100-310	EMERGENCY MANAGEMENT EXPENSES	$0.00	$0.00	0.00%	$200.00	$1,469.00	-634.50%
101-42100-321	TELEPHONE	$204.44	$369.38	-80.68%	$2,328.10	$7,338.84	-215.23%
101-42100-322	POSTAGE	$18.85	$0.00	100.00%	$186.17	$326.12	-75.17%
101-42100-331	SCHOOLS, MEETING & TRAVEL EXP.	$1,955.29	$0.00	100.00%	$8,689.39	$9,426.70	-8.49%
101-42100-333	LEXIPOL PROGRAMMING	$0.00	$0.00	0.00%	$0.00	$476.74	0.00%
101-42100-350	PRINTING, PUBLISHING & ADV.	$0.00	$0.00	0.00%	$1,087.16	$482.58	55.61%
101-42100-360	INSURANCE	$31,692.00	$0.00	100.00%	$95,068.27	$0.00	100.00%
101-42100-380	UTILITIES	$1,564.64	$608.88	61.08%	$5,879.91	$5,299.39	9.87%
101-42100-400	VEHICLE REPAIR & MAINTENANCE	$3,050.88	$78.24	97.44%	$10,387.85	$21,862.41	-110.46%
101-42100-401	BUILDING MAINTENANCE	$0.00	$0.00	0.00%	$15.98	$12.60	21.15%
101-42100-417	CLOTHING ALLOWANCE	$782.26	$1,045.08	-33.60%	$10,574.25	$6,124.58	42.08%
101-42100-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$3,877.94	$6,285.88	-62.09%
101-42100-440	GRANT EXPENSES	$1,619.30	$0.00	100.00%	$37,403.22	$17,094.80	54.30%
101-42100-555	LEASED VEHICLES	$1.00	$0.00	100.00%	$1.00	$0.00	100.00%
101-42160-434	DARE EXPENSES	$0.00	$0.00	0.00%	$1,761.64	$0.00	100.00%
101-42160-435	DRUG & FORFEITURES EXPENSES	$0.00	$0.00	0.00%	$9,578.58	$5,737.05	40.11%
101-42160-436	RED FLAG/GREEN FLAG EXENSES	$0.00	$0.00	0.00%	$302.48	$0.00	100.00%
101-42200-101	SALARIES FULL TIME REGULAR	$318.22	$79.77	74.93%	$4,030.14	$3,627.16	10.00%
101-42200-102	SALARIES FULL TIME OVERTIME	$1,106.47	$1,380.66	-24.78%	$8,004.16	$11,538.67	-44.16%
101-42200-103	SALARIES PART TIME REGULAR	($36,659.32)	$838.69	-102.29%	($11,841.07)	$5,932.61	-150.10%
101-42200-104	OFFICER SALARY	$1,450.47	$1,309.68	9.71%	$11,020.08	$11,683.86	-6.02%
101-42200-105	TRAINING/MEETING	$808.70	$2,534.85	-213.45%	$20,047.89	$17,673.02	11.85%
101-42200-106	FIRE CALL PAY	$1,162.94	$1,957.74	-68.34%	$13,556.93	$17,561.22	-29.54%
101-42200-121	P.E.R.A.	$109.80	$169.96	-54.79%	$852.89	$1,555.04	-82.33%
101-42200-122	F.I.C.A. AND/OR MEDICARE	($251.69)	$269.63	-207.13%	$1,664.97	$2,440.79	-46.60%
101-42200-124	FIRE RELIEF ASSOC CLEARING ACCOU…	$0.00	($1,981.00)	0.00%	$45,335.06	$53,649.67	-18.34%
101-42200-131	HEALTH, LIFE, HSA, DEFERRED COMP	$87.48	$73.69	15.76%	$1,595.15	$1,217.45	23.68%
101-42200-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$18.54	$0.00	100.00%
101-42200-200	OFFICE SUPPLIES	$261.11	$83.28	68.11%	$1,994.68	$1,664.68	16.54%
101-42200-210	FIREFIGHTING SUPPLIES & EQUIP	$9,762.46	$0.00	100.00%	$17,992.38	$7,713.94	57.13%
101-42200-211	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$2,383.64	$2,448.80	-2.73%
101-42200-212	MOTOR FUELS & LUBRICANTS	$360.92	$0.00	100.00%	$2,899.24	$2,782.55	4.02%
101-42200-309	MUTUAL AID RUN FEES	$3,625.00	$0.00	100.00%	$3,625.00	$15,450.00	-326.21%
101-42200-321	TELEPHONE	$200.94	$75.00	62.68%	$2,170.17	$2,417.66	-11.40%
101-42200-331	SCHOOLS, MEETING & TRAVEL EXP.	$499.17	$0.00	100.00%	$15,325.50	$22,622.39	-47.61%
101-42200-350	PRINTING, PUBLISHING & ADV.	$0.00	$0.00	0.00%	$281.00	$136.69	51.36%
101-42200-360	INSURANCE	$5,784.00	$0.00	100.00%	$18,326.20	$0.00	100.00%
101-42200-380	UTILITIES	$2,849.78	$972.44	65.88%	$14,018.36	$11,716.61	16.42%
101-42200-400	EQUIPMENT REPAIR & MAINTENANCE	$553.73	$0.00	100.00%	$5,367.76	$16,811.93	-213.20%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-42200-402	FIREHALL BUILDING MAINTENANCE	$1,098.53	$0.00	100.00%	$3,417.49	$7,785.25	-127.81%
101-42200-430	FIREFIGHTER PHYSICALS	$0.00	$0.00	0.00%	$160.00	$206.25	-28.91%
101-42200-433	DUES & SUBSCRIPTIONS	$50.00	$0.00	100.00%	$493.00	$865.75	-75.61%
101-42200-580	OTHER EQUIPMENT	$53,349.00	$0.00	100.00%	$53,349.00	$0.00	100.00%
101-43000-129	PENSION EXPENSE	$5,232.00	$0.00	100.00%	$5,232.00	$0.00	100.00%
101-43100-101	SALARIES FULL TIME REGULAR	($4,372.83)	$11,106.19	-353.98%	$85,907.08	$93,601.13	-8.96%
101-43100-102	SALARIES FULL TIME OVERTIME	$31.57	$202.71	-542.10%	$657.95	$320.16	51.34%
101-43100-121	P.E.R.A.	($321.48)	$729.22	-326.83%	$6,536.74	$6,622.55	-1.31%
101-43100-122	F.I.C.A.	($877.58)	$705.68	-180.41%	$5,620.78	$6,233.93	-10.91%
101-43100-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,058.34	$1,691.38	17.83%	$17,456.91	$16,674.98	4.48%
101-43100-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$121.25	$0.00	100.00%
101-43100-200	OFFICE SUPPLIES	($797.00)	$50.00	-106.27%	$2,170.95	$2,085.52	3.94%
101-43100-210	GENERAL SUPPLIES	($72.01)	$276.42	-483.86%	$3,917.37	$1,667.61	57.43%
101-43100-212	MOTOR FUELS & LUBRICANTS	$249.19	$401.50	-61.12%	$4,602.59	$3,765.29	18.19%
101-43100-228	SAFETY EXPENSES	$0.00	$0.00	0.00%	$6,736.98	$12,082.69	-79.35%
101-43100-229	SIDEWALK REPAIRS	$0.00	$0.00	0.00%	$1,587.15	$1,255.34	20.91%
101-43100-315	SANITATION (SHADE TREE)	$325.00	$0.00	100.00%	$4,607.32	$6,320.83	-37.19%
101-43100-321	CELL PHONE REIMB	$225.19	$75.00	66.69%	$1,892.17	$2,087.14	-10.30%
101-43100-331	TRAVEL/MEETING/SCHOOL EXPENSE	$0.00	$0.00	0.00%	$108.49	$25.66	76.35%
101-43100-350	PRINTING, PUBLISHING & ADV.	$0.00	$0.00	0.00%	$92.14	$15.00	83.72%
101-43100-360	INSURANCE	$11,214.00	$0.00	100.00%	$34,198.13	$0.00	100.00%
101-43100-400	EQUIPMENT REPAIR & MAINTENANCE	$4,541.26	$0.00	100.00%	$14,228.19	$3,748.57	73.65%
101-43100-417	UNIFORMS	$1,318.86	$0.00	100.00%	$3,609.98	$2,165.71	40.01%
101-43115-101	SALARIES FULL TIME REGULAR	$1,372.83	$1,726.52	-25.76%	$9,974.17	$8,232.41	17.46%
101-43115-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$112.12	$176.18	-57.14%
101-43115-121	P.E.R.A.	$108.86	$135.11	-24.11%	$821.96	$698.64	15.00%
101-43115-122	F.I.C.A.	$108.40	$131.54	-21.35%	$805.80	$658.09	18.33%
101-43115-131	HEALTH, LIFE, HSA, DEFERRED COMP	$193.49	$391.38	-102.27%	$2,045.85	$2,390.54	-16.85%
101-43115-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$25.79	$0.00	100.00%
101-43115-200	OFFICE SUPPLIES	$175.12	$166.78	4.76%	$2,063.48	$2,332.27	-13.03%
101-43115-210	GENERAL SUPPLIES	$92.34	$367.14	-297.60%	$2,280.94	$2,572.89	-12.80%
101-43115-220	REPAIR & MAINTENANCE SUPPLIES	$676.73	$159.56	76.42%	$6,881.71	$9,640.19	-40.08%
101-43115-321	TELEPHONE	$124.57	$75.00	39.79%	$1,560.64	$1,630.91	-4.50%
101-43115-360	INSURANCE	$417.00	$0.00	100.00%	$1,269.99	$0.00	100.00%
101-43115-380	UTILITIES	$5,541.82	$2,369.92	57.24%	$22,826.05	$18,826.32	17.52%
101-43115-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$3,146.83	$4,236.15	-34.62%
101-43115-411	LICENSES & PERMITS	$0.00	$0.00	0.00%	$296.25	$196.00	33.84%
101-43121-101	SALARIES FULL TIME REGULAR	$3,074.37	$2,386.67	22.37%	$26,768.71	$23,636.60	11.70%
101-43121-102	SALARIES FULL TIME OVERTIME	$3.19	$123.47	-3,770.53%	$125.62	$123.47	1.71%
101-43121-103	SALARIES PART TIME REGULAR	$0.00	$0.00	0.00%	$0.00	$669.44	0.00%
101-43121-121	P.E.R.A.	$231.29	$86.31	62.68%	$2,013.99	$1,541.75	23.45%
101-43121-122	F.I.C.A.	$76.03	$88.03	-15.78%	$1,861.47	$1,606.08	13.72%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-43121-131	HEALTH, LIFE, HSA, DEFERRED COMP	$496.27	$257.16	48.18%	$4,499.01	$4,085.84	9.18%
101-43121-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$20.80	$0.00	100.00%
101-43121-212	MOTOR FUELS & LUBRICANTS	$37.63	$0.00	100.00%	$1,213.80	$144.73	88.08%
101-43121-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$60.91	$277.84	-356.15%
101-43121-224	ST. MAINTENANCE MATERIALS	$0.00	$0.00	0.00%	$5,659.96	$7,060.47	-24.74%
101-43121-228	ST OVERLAY EXPENSE	$8,684.54	$0.00	100.00%	$109,279.83	$93,067.89	14.84%
101-43121-400	EQUIPMENT REPAIR & MAINTENANCE	$1,347.87	$0.00	100.00%	$2,695.50	$0.00	100.00%
101-43122-101	SALARIES FULL TIME REGULAR	$6,276.16	$3,947.81	37.10%	$21,148.27	$20,446.79	3.32%
101-43122-121	P.E.R.A.	$1,078.26	$217.66	79.81%	$2,203.33	$1,350.32	38.71%
101-43122-122	F.I.C.A.	$207.92	$222.00	-6.77%	$1,342.60	$1,369.16	-1.98%
101-43122-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,130.45	$239.20	78.84%	$3,707.93	$2,879.60	22.34%
101-43122-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$2.82	$0.00	100.00%
101-43122-212	MOTOR FUELS & LUBRICANTS	$388.70	$0.00	100.00%	$2,789.99	$1,323.41	52.57%
101-43122-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$13,870.61	$14,019.29	-1.07%
101-43122-400	EQUIPMENT REPAIR & MAINTENANCE	$2,303.16	$0.00	100.00%	$2,303.16	$5,592.05	-142.80%
101-43125-101	SALARIES FULL TIME REGULAR	$21,057.58	$24,517.64	-16.43%	$52,864.96	$70,733.62	-33.80%
101-43125-102	SALARIES FULL TIME OVERTIME	$508.49	$1,698.35	-234.00%	$2,873.76	$6,674.88	-132.27%
101-43125-121	P.E.R.A.	$1,013.01	$1,479.80	-46.08%	$3,560.61	$4,594.33	-29.03%
101-43125-122	F.I.C.A.	$998.02	$1,466.75	-46.97%	$3,415.01	$4,447.64	-30.24%
101-43125-131	HEALTH, LIFE, HSA, DEFERRED COMP	$3,140.54	$2,494.31	20.58%	$9,479.32	$8,880.14	6.32%
101-43125-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$65.43	$0.00	100.00%
101-43125-210	GENERAL SUPPLIES	$38.97	$556.00	-1,326.74%	$13,620.12	$12,384.34	9.07%
101-43125-212	MOTOR FUELS & LUBRICANTS	$2,725.52	$1,415.24	48.07%	$13,739.11	$14,019.85	-2.04%
101-43125-360	INSURANCE	$30.00	$0.00	100.00%	$30.00	$0.00	100.00%
101-43125-400	EQUIPMENT REPAIR & MAINTENANCE	$6,820.65	$1,125.90	83.49%	$23,380.46	$13,968.18	40.26%
101-43126-101	SALARIES FULL TIME REGULAR	($35,987.72)	($4,853.81)	-86.51%	$494.98	$0.00	100.00%
101-43126-102	SALARIES FULL TIME OVERTIME	($64.34)	($734.06)	1,040.91%	$0.00	$0.00	0.00%
101-43126-121	P.E.R.A.	($2,714.78)	$711.55	-126.21%	$33.88	$3,804.57	-11,129.55%
101-43126-122	F.I.C.A.	$447.15	$711.80	-59.19%	$3,206.32	$3,832.65	-19.53%
101-43126-131	HEALTH INSURANCE	($7,129.97)	$1,239.87	-117.39%	($370.00)	$9,247.73	-2,599.39%
101-43126-133	LIFE INSURANCE	($380.54)	$0.00	-100.00%	$0.00	$0.00	0.00%
101-43126-212	MOTOR FUELS & LUBRICANTS	($758.20)	$89.22	-111.77%	$0.00	$4,451.14	0.00%
101-43126-220	MAINTENANCE SUPPLIES	($7,938.25)	$188.48	-102.37%	$89.98	$4,156.53	-4,519.39%
101-43126-400	EQUIPMENT REPAIR & MAINTENANCE	($17,224.76)	$44.85	-100.26%	$342.82	$25,023.71	-7,199.37%
101-43160-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$8,428.13	$8,804.22	-4.46%
101-43160-102	SALARIES FULL TIME OVERTIME	$0.00	$90.69	0.00%	$85.05	$90.69	-6.63%
101-43160-121	P.E.R.A.	$0.00	$6.80	0.00%	$635.57	$651.03	-2.43%
101-43160-122	F.I.C.A.	$0.00	$6.61	0.00%	$646.12	$662.75	-2.57%
101-43160-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$3.60	0.00%	$1,120.10	$1,145.24	-2.24%
101-43160-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$21.74	$0.00	100.00%
101-43160-210	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$10,286.39	$7,260.87	29.41%
101-43160-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$0.00	$101.29	0.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-43160-360	INSURANCE	$53.00	$0.00	100.00%	$53.00	$0.00	100.00%
101-43160-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$18.78	$1,369.73	-7,193.56%
101-43160-405	ENTRANCE SIGN REPAIR	$0.00	$0.00	0.00%	$288.00	$1,785.96	-520.13%
101-43170-101	SALARIES FULL TIME REGULAR	$382.58	$0.00	100.00%	$886.53	$622.02	29.84%
101-43170-121	P.E.R.A.	$28.76	$0.00	100.00%	$68.46	$46.65	31.86%
101-43170-122	F.I.C.A.	$8.41	$0.00	100.00%	$45.70	$43.28	5.30%
101-43170-131	HEALTH, LIFE, HSA, DEFERRED COMP	$74.21	$0.00	100.00%	$164.72	$150.43	8.68%
101-43170-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.71	$0.00	100.00%
101-43170-212	MOTOR FUELS & LUBRICANTS	$4.93	$0.00	100.00%	$145.78	$168.07	-15.29%
101-43170-228	PATCHING MATERIAL	$0.00	$0.00	0.00%	$0.00	$440.00	0.00%
101-43170-400	EQUIPMENT REPAIR & MAINTENANCE	$176.66	$0.00	100.00%	$610.12	$450.21	26.21%
101-43210-101	SALARIES FULL TIME REGULAR	$2,264.38	$1,983.93	12.39%	$15,532.28	$17,713.57	-14.04%
101-43210-102	SALARIES FULL TIME OVERTIME	$1.04	$35.28	-3,292.31%	$221.36	$35.28	84.06%
101-43210-121	P.E.R.A.	$169.67	$99.92	41.11%	$1,179.81	$1,216.84	-3.14%
101-43210-122	F.I.C.A.	$114.18	$97.16	14.91%	$1,051.24	$1,142.38	-8.67%
101-43210-131	HEALTH, LIFE, HSA, DEFERRED COMP	$305.43	$147.52	51.70%	$2,080.23	$2,504.23	-20.38%
101-43210-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$16.42	$0.00	100.00%
101-43210-212	MOTOR FUELS & LUBRICANTS	$70.75	$0.00	100.00%	$261.11	$506.26	-93.89%
101-43210-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$0.00	$161.96	0.00%
101-43210-360	INSURANCE	$13.00	$0.00	100.00%	$13.00	$0.00	100.00%
101-43210-400	EQUIPMENT REPAIR & MAINTENANCE	$438.39	$0.00	100.00%	$438.39	$0.00	100.00%
101-43220-101	SALARIES FULL TIME REGULAR	$5,822.99	$3,273.88	43.78%	$28,580.14	$30,474.35	-6.63%
101-43220-102	SALARIES FULL TIME OVERTIME	$6.71	$106.57	-1,488.23%	$17.34	$405.40	-2,237.95%
101-43220-121	P.E.R.A.	$437.97	$97.86	77.66%	$2,137.49	$1,925.17	9.93%
101-43220-122	F.I.C.A.	$104.32	$95.06	8.88%	$1,709.29	$1,819.17	-6.43%
101-43220-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,011.29	$140.36	86.12%	$4,667.67	$4,323.25	7.38%
101-43220-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$33.15	$0.00	100.00%
101-43220-212	MOTOR FUELS & LUBRICANTS	$252.48	$0.00	100.00%	$6,221.69	$4,907.30	21.13%
101-43220-360	INSURANCE	$107.00	$0.00	100.00%	$107.00	$0.00	100.00%
101-43220-400	EQUIPMENT REPAIR & MAINTENANCE	$2,848.83	$15.23	99.47%	$20,736.60	$4,061.65	80.41%
101-43230-101	SALARIES FULL TIME REGULAR	$661.28	$459.97	30.44%	$7,447.15	$6,689.73	10.17%
101-43230-121	P.E.R.A.	$49.08	$34.50	29.71%	$555.95	$501.74	9.75%
101-43230-122	F.I.C.A.	$45.32	$34.37	24.16%	$506.37	$460.90	8.98%
101-43230-131	HEALTH, LIFE, HSA, DEFERRED COMP	$113.30	$51.83	54.25%	$1,490.86	$1,481.18	0.65%
101-43230-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$8.07	$0.00	100.00%
101-43230-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$0.00	$161.33	0.00%
101-43230-214	SUPPLIES - BAGS, CANS, ETC.	$0.00	$0.00	0.00%	$465.52	$1,535.83	-229.92%
101-43230-305	DUMPING FEES	$278.19	$788.88	-183.58%	$8,698.59	$8,616.23	0.95%
101-43260-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$1,044.58	$3,038.73	-190.90%
101-43260-121	P.E.R.A.	$0.00	$0.00	0.00%	$80.91	$217.11	-168.34%
101-43260-122	F.I.C.A.	$0.00	$0.00	0.00%	$71.15	$211.61	-197.41%
101-43260-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$206.32	$484.21	-134.69%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-43260-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$5.14	$0.00	100.00%
101-43260-216	CHEMICALS & CHEMICAL PRODUCTS	$0.00	$0.00	0.00%	$913.22	$560.92	38.58%
101-43260-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$307.56	0.00%
101-45000-129	PENSION EXPENSE	$3,781.00	$0.00	100.00%	$3,781.00	$0.00	100.00%
101-45122-101	SALARIES FULL TIME REGULAR	$311.86	$0.00	100.00%	$786.78	$285.01	63.78%
101-45122-121	P.E.R.A.	$23.65	$0.00	100.00%	$58.77	$16.28	72.30%
101-45122-122	F.I.C.A.	$12.94	$0.00	100.00%	$46.75	$15.07	67.76%
101-45122-131	HEALTH, LIFE, HSA, DEFERRED COMP	$59.82	$0.00	100.00%	$163.84	$43.21	73.63%
101-45122-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.50	$0.00	100.00%
101-45122-212	MOTOR FUELS & LUBRICANTS	$2.37	$0.00	100.00%	$2.37	$135.38	-5,612.24%
101-45122-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$1,117.03	$0.00	100.00%
101-45122-360	INSURANCE	$22.00	$0.00	100.00%	$16.76	$0.00	100.00%
101-45122-380	UTILITIES	$236.64	$94.66	60.00%	$4,586.28	$9,487.55	-106.87%
101-45122-400	EQUIPMENT REPAIR & MAINTENANCE	$85.06	$0.00	100.00%	$1,107.51	$89.99	91.87%
101-45124-101	SALARIES FULL TIME REGULAR	$302.51	$448.17	-48.15%	$6,592.01	$8,591.43	-30.33%
101-45124-102	SALARIES FULL TIME OVERTIME	$0.46	$24.25	-5,171.74%	$0.46	$24.25	-5,171.74%
101-45124-103	SALARIES PART TIME REGULAR	$203.20	$502.08	-147.09%	$7,302.35	$11,594.91	-58.78%
101-45124-121	P.E.R.A.	$22.80	$0.00	100.00%	$470.14	$610.74	-29.91%
101-45124-122	F.I.C.A.	$15.07	$38.41	-154.88%	$1,037.73	$1,509.73	-45.48%
101-45124-131	HEALTH, LIFE, HSA, DEFERRED COMP	$59.57	$0.00	100.00%	$1,035.32	$1,595.58	-54.11%
101-45124-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$1.35	$0.00	100.00%
101-45124-212	MOTOR FUELS & LUBRICANTS	$5.48	$0.00	100.00%	$5.48	$5,423.59	-98,870.62%
101-45124-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$637.50	0.00%	$2,247.23	$1,528.11	32.00%
101-45124-360	INSURANCE EXPENSE	$1,010.00	$0.00	100.00%	$1,010.00	$0.00	100.00%
101-45124-380	UTILITIES	$28.00	$0.00	100.00%	$4,562.29	$6,647.51	-45.71%
101-45124-400	EQUIPMENT MAINTENANCE	$196.29	$0.00	100.00%	$516.28	$570.46	-10.49%
101-45124-402	SOFTBALL COMPLEX EXPENSE	$0.00	$0.00	0.00%	$575.08	$3,445.12	-499.07%
101-45124-403	PLAYGROUND EXPENSES	$0.00	$0.00	0.00%	$278.96	$452.53	-62.22%
101-45124-404	TENNIS COURT EXPENSES	$0.00	$0.00	0.00%	$2,274.74	$0.00	100.00%
101-45130-216	POOL CHEMICALS	$0.00	$0.00	0.00%	$9,997.35	$2,725.20	72.74%
101-45130-380	UTILITIES	$37.54	$15.00	60.04%	$6,823.44	$7,200.72	-5.53%
101-45130-400	POOL MAINTENANCE	$0.00	$0.00	0.00%	$1,887.81	$2,426.24	-28.52%
101-45150-101	SALARIES FULL TIME REGULAR	$93.61	$67.90	27.47%	$2,366.35	$5,122.54	-116.47%
101-45150-102	SALARIES FULL TIME OVERTIME	$0.03	$3.67	-12,133.33%	$22.04	$27.13	-23.09%
101-45150-103	SALARIES PART TIME REGULAR	$0.00	$0.00	0.00%	$899.49	$635.20	29.38%
101-45150-107	CONTRACTED WAGES	$0.00	$0.00	0.00%	$5,282.41	$6,650.48	-25.90%
101-45150-121	P.E.R.A.	$7.03	$0.00	100.00%	$179.95	$342.06	-90.09%
101-45150-122	F.I.C.A.	$4.78	$0.00	100.00%	$205.29	$348.47	-69.75%
101-45150-131	HEALTH, LIFE, HSA, DEFERRED COMP	$21.77	$0.00	100.00%	$417.57	$862.95	-106.66%
101-45150-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$3.66	$0.00	100.00%
101-45150-200	OFFICE SUPPLIES	$80.84	$0.00	100.00%	$3,435.80	$988.67	71.22%
101-45150-212	MOTOR FUELS & LUBRICANTS	$61.18	$0.00	100.00%	$61.18	$0.00	100.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-45150-220	REPAIR & MAINTENANCE SUPPLIES	$248.73	$40.01	83.91%	$2,913.09	$6,066.87	-108.26%
101-45150-225	CAMPGROUND CREDIT CARD FEES EX...	$0.00	$0.00	0.00%	$0.00	$389.13	0.00%
101-45150-321	TELEPHONE	$17.00	$0.00	100.00%	$1,178.00	$1,383.81	-17.47%
101-45150-350	PRINTING, PUBLISHING & ADV.	$0.00	$0.00	0.00%	$2,209.00	$0.00	100.00%
101-45150-360	INSURANCE	$241.00	$0.00	100.00%	$241.00	$0.00	100.00%
101-45150-380	UTILITIES	$97.92	$80.80	17.48%	$6,619.41	$7,650.73	-15.58%
101-45150-400	EQUIPMENT REPAIR & MAINTENANCE	$13.09	$0.00	100.00%	$723.90	$3,580.12	-394.56%
101-45150-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$1,215.00	$1,118.00	7.98%
101-45200-101	SALARIES FULL TIME REGULAR	$31,312.24	$5,573.29	82.20%	$149,033.36	$123,279.16	17.28%
101-45200-102	SALARIES FULL TIME OVERTIME	$238.41	$162.75	31.74%	$2,355.84	$2,375.45	-0.83%
101-45200-103	SALARIES PART TIME REGULAR	$0.00	$0.00	0.00%	$10,469.00	$8,368.00	20.07%
101-45200-121	P.E.R.A.	$2,369.33	$416.09	82.44%	$11,140.00	$8,895.25	20.15%
101-45200-122	F.I.C.A.	$1,470.53	$405.96	72.39%	$10,947.09	$9,384.41	14.27%
101-45200-131	HEALTH, LIFE, HSA, DEFERRED COMP	$4,613.86	$819.19	82.25%	$23,246.86	$20,336.48	12.52%
101-45200-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$213.94	$0.00	100.00%
101-45200-200	OFFICE SUPPLIES	$25.00	$25.00	0.00%	$310.95	$284.96	8.36%
101-45200-212	MOTOR FUELS & LUBRICANTS	$621.40	$0.00	100.00%	$10,474.65	$7,559.10	27.83%
101-45200-217	OPERATING SUPPLIES-ANIMAL FEED	$264.00	$0.00	100.00%	$1,932.98	$3,363.90	-74.03%
101-45200-220	REPAIR & MAINTENANCE SUPPLIES	$3,691.52	$313.82	91.50%	$29,062.87	$26,509.35	8.79%
101-45200-228	SAFETY PROGRAM FEES	$0.00	$0.00	0.00%	$74.00	$0.00	100.00%
101-45200-360	INSURANCE	$4,797.00	$0.00	100.00%	$14,737.68	$0.00	100.00%
101-45200-380	UTILITIES	$893.16	$438.28	50.93%	$10,453.82	$10,183.88	2.58%
101-45200-400	EQUIPMENT REPAIR & MAINTENANCE	$8,468.16	$0.00	100.00%	$26,698.19	$23,958.08	10.26%
101-45200-430	FISH PURCHASES	$0.00	$0.00	0.00%	$1,500.00	$1,500.00	0.00%
101-45200-433	DUES AND SUBSCRIPTIONS	$0.00	$24.74	0.00%	$285.00	$1,027.24	-260.44%
101-45200-541	BN PARK REPAIRS (33430)	$4,545.00	$0.00	100.00%	$4,545.00	$3,142.90	30.85%
101-45250-225	TREES & LANDSCAPING	$0.00	$0.00	0.00%	$1,480.00	$100.00	93.24%
101-45250-226	FLOWERS	$0.00	$0.00	0.00%	$3,660.00	$3,300.00	9.84%
101-45250-350	PRINTING & PLAQUES	$0.00	$0.00	0.00%	$150.90	$38.85	74.25%
101-45500-101	SALARIES FULL TIME REGULAR	$1,261.00	$120.92	90.41%	$12,466.61	$120.92	99.03%
101-45500-121	P.E.R.A.	$94.93	$9.07	90.45%	$920.10	$9.07	99.01%
101-45500-122	F.I.C.A.	$93.60	$9.25	90.12%	$904.10	$9.25	98.98%
101-45500-131	HEALTH, LIFE, HSA, DEFERRED COMP	$168.99	$21.89	87.05%	$2,369.55	$21.89	99.08%
101-45500-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$28.34	$0.00	100.00%
101-45500-200	OFFICE SUPPLIES	($158.01)	$68.17	-143.14%	$971.83	$1,851.11	-90.48%
101-45500-211	CLEANING & MNT. SUPPLIES	$322.98	$253.80	21.42%	$1,810.13	$981.35	45.79%
101-45500-220	BUILDING REPAIR & MAINTENANCE	$138.99	$8.99	93.53%	$3,152.48	$1,807.66	42.66%
101-45500-225	LIBRARY SUPPLIES & PROGRAMMING	$125.00	$266.50	-113.20%	$1,402.56	$1,488.39	-6.12%
101-45500-226	LIBRARY BOOKS & MATERIALS	$0.00	$0.00	0.00%	$927.58	$1,000.00	-7.81%
101-45500-350	PRINTING, PUBLISHING,ADVERTISN	$149.90	$0.00	100.00%	$529.00	$0.00	100.00%
101-45500-360	INSURANCE	$1,796.00	$0.00	100.00%	$1,796.00	$0.00	100.00%
101-45500-380	UTILITIES	$500.08	$595.60	-19.10%	$13,462.01	$11,447.51	14.96%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-45500-400	EQUIPMENT MAINTENANCE	$0.00	$500.00	0.00%	$0.00	$500.00	0.00%
101-45500-406	ELEVATOR MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$1,931.20	0.00%
101-45500-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$1,216.84	$1,337.69	-9.93%
101-45500-450	KITCHIGAMI REGIONAL LIBRARY	$0.00	$0.00	0.00%	$90,774.00	$93,639.00	-3.16%
101-45500-470	LIBRARY GIFTS & DONATIONS EXPE	($368.00)	$0.00	-100.00%	$425.14	$5,298.75	-1,146.35%
101-47000-600	BOND PRINCIPAL-EQUIPMENT	$0.00	$0.00	0.00%	$186,000.00	$194,000.00	-4.30%
101-47000-610	BOND INTEREST	$0.00	$0.00	0.00%	$55,736.50	$51,769.00	7.12%
101-47000-620	BOND AGENT FEES	$0.00	$0.00	0.00%	$0.00	$495.00	0.00%
101-49300-101	SALARIES FULL TIME REGULAR	$1,581.79	$2,007.55	-26.92%	$20,397.77	$18,845.54	7.61%
101-49300-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$410.91	$146.81	64.27%
101-49300-121	P.E.R.A.	$118.12	$150.57	-27.47%	$1,558.67	$1,421.22	8.82%
101-49300-122	F.I.C.A.	$117.02	$151.27	-29.27%	$1,520.17	$1,396.28	8.15%
101-49300-131	HEALTH, LIFE, HSA, DEFERRED COMP	$272.23	$178.64	34.38%	$3,615.64	$2,882.69	20.27%
101-49300-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$32.92	$0.00	100.00%
101-49300-212	MOTOR FUELS & LUBRICANTS	$210.77	$0.00	100.00%	$1,263.73	$1,540.30	-21.89%
101-49300-213	FUEL PURCHASES FOR RESALE	$0.00	$0.00	0.00%	$22,505.63	$12,180.00	45.88%
101-49300-220	REPAIR & MAINTENANCE SUPPLIES	$1,840.16	$189.68	89.69%	$14,414.12	$10,690.98	25.83%
101-49300-225	AIRPORT CREDIT CARD FEES EXPENSE	$7.69	$13.56	-76.33%	$7.69	$399.69	-5,097.53%
101-49300-321	TELEPHONE	$74.74	$0.00	100.00%	$818.50	$878.92	-7.38%
101-49300-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$393.30	$0.00	100.00%
101-49300-360	INSURANCE	$3,217.00	$0.00	100.00%	$4,504.39	$0.00	100.00%
101-49300-380	UTILITIES	$889.91	$876.03	1.56%	$13,059.02	$13,520.82	-3.54%
101-49300-400	EQUIPMENT REPAIR & MAINTENANCE	$779.30	$925.45	-18.75%	$15,583.24	$19,618.64	-25.90%
101-49300-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$665.00	$715.00	-7.52%
101-49350-360	CHAMP INSURANCE EXPENSE	$348.00	$670.23	-92.59%	$348.00	$1,306.74	-275.50%
101-49350-457	DONATION (FISCAL) EXPENSE OFFSET	$0.00	$500.00	0.00%	($22,020.60)	$24,632.44	-211.86%
101-49350-458	DONATIONS & SPECIAL PROJECTS	$19,066.22	$0.00	100.00%	$36,957.74	$3,022.50	91.82%
101-49350-459	WELLNESS INCENTIVES	$0.00	$0.00	0.00%	$0.00	$1,787.79	0.00%
101-49370-101	SALARIES FULL TIME REGULAR	$6,680.40	$8,933.84	-33.73%	$73,615.14	$77,577.36	-5.38%
101-49370-121	P.E.R.A.	($13,086.02)	$670.04	-105.12%	($8,079.97)	$5,818.32	-172.01%
101-49370-122	F.I.C.A.	$500.81	$580.74	-15.96%	$5,499.16	$5,613.23	-2.07%
101-49370-131	HEALTH, LIFE, HSA, DEFERRED COMP	$636.95	$715.59	-12.35%	$7,460.08	$7,976.72	-6.93%
101-49370-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$85.76	$0.00	100.00%
101-49370-200	OFFICE SUPPLIES	$1,355.93	$66.78	95.07%	$2,561.75	$50.38	98.03%
101-49370-304	LEGAL FEES	$810.00	$0.00	100.00%	$1,757.35	$1,395.00	20.62%
101-49370-321	TELEPHONE EXPENSE	$21.20	$0.00	100.00%	$404.13	$255.49	36.78%
101-49370-331	SCHOOLS, MEETING & TRAVEL EXP.	$430.87	$247.60	42.53%	$1,661.95	$4,905.88	-195.19%
101-49370-342	ADVERTISING EXPENSE	$72.00	$0.00	100.00%	$9,457.00	$7,511.00	20.58%
101-49370-350	PRINTING & PUBLISHING	$0.00	$0.00	0.00%	$45.57	$72.00	-58.00%
101-49370-360	INSURANCE	$196.00	$0.00	100.00%	$481.94	$0.00	100.00%
101-49370-417	CLOTHING	$0.00	$0.00	0.00%	$0.00	$268.87	0.00%
101-49370-433	DUES AND SUBSCRIPTIONS	$0.00	$335.00	0.00%	$1,820.00	$2,165.00	-18.96%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-49400-520	BUILDINGS AND STRUCTURES	($25,000.00)	$0.00	-100.00%	$8,684.00	$0.00	100.00%
101-49400-530	PARK BUILDINGS & STRUCTURES	($5,000.00)	($310.93)	-93.78%	$0.00	$9,347.99	0.00%
101-49400-540	STREET SHOP HEAVY MACHINERY/EQ...	($125,000.00)	$0.00	-100.00%	$0.00	$43,231.44	0.00%
101-49400-541	STREET SHOP MOTOR VEHICLES	$0.00	$0.00	0.00%	$39,540.90	$0.00	100.00%
101-49400-543	STREET SHOP OTHER EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$10,000.00	0.00%
101-49400-550	POLICE MOTOR VEHICLES	($3,836.00)	$0.00	-100.00%	$28,142.50	$0.00	100.00%
101-49400-552	POLICE TASERS, RADIOS	$0.00	$0.00	0.00%	$8,803.35	$8,803.35	0.00%
101-49400-570	EQUIPMENT/FURNISHINGS	($86,000.00)	$0.00	-100.00%	$0.00	$0.00	0.00%
101-49400-575	AIRPORT EQUIPMENT	$0.00	$0.00	0.00%	$19,200.00	$0.00	100.00%
101-49400-580	FIRE MOTOR VEHICLES	($67,789.20)	$0.00	-100.00%	$0.00	$187.50	0.00%
101-49400-590	EQUIPMENT FOR EXTERNAL ORGS	$0.00	$0.00	0.00%	$14,125.00	$0.00	100.00%
101-49400-600	PRINCIPAL PAYMENTS	$45,469.00	$0.00	100.00%	$45,469.00	$0.00	100.00%
101-49400-610	INTEREST EXPENSE	$10,656.00	$0.00	100.00%	$10,656.00	$0.00	100.00%
101-49960-365	INSURANCE CLAIMS EXPENSE	$0.00	$3,744.45	0.00%	$0.00	$23,581.30	0.00%
101-49993-625	TRANSFER FROM WDA TAX LEVY	$113,829.00	$113,828.74	0.00%	$113,829.00	$113,828.74	0.00%
101-49993-626	TRANSFER TO WELLNESS FUND	$20,830.00	$10,415.00	50.00%	$135,415.00	$124,980.00	7.71%
101-49993-632	TRSF TO GFA ACCT	$291,687.00	$0.00	100.00%	$291,687.00	$0.00	100.00%
	Expense Total:	**$555,691.17**	**$421,186.67**	**24.20%**	**$4,592,379.49**	**$4,135,861.40**	**9.94%**
	Fund 101 Surplus (Deficit):	**527,233.79**	**$754,134.21**	**43.04%**	**$81,849.16**	**$199,734.25**	**144.03%**
Fund: 204 - LIBRARY ENDOWMENT FUND							
Revenue							
204-40000-36210	INTEREST EARNINGS	$35.30	$38.54	9.18%	$1,239.22	$487.04	-60.70%
	Revenue Total:	**$35.30**	**$38.54**	**9.18%**	**$1,239.22**	**$487.04**	**-60.70%**
	Fund 204 Total:	**35.30**	**$38.54**	**9.18%**	**$1,239.22**	**$487.04**	**-60.70%**
Fund: 205 - PINEWOOD ESTATES							
Revenue							
205-40000-34500	PINEWOOD ESTATES LOT SALES	($53,145.00)	$0.00	100.00%	$132,731.24	$74,910.03	-43.56%
205-40000-36210	INTEREST EARNINGS	($692.16)	($1,071.61)	-54.82%	$832.98	($9,911.23)	-1,289.85%
205-40000-39102	GAIN/LOSS ON SALE OF PROPERTY HE...	($982,863.00)	$0.00	100.00%	($982,863.00)	$0.00	100.00%
205-40000-39202	TRANSFER FROM 207	$34,885.00	$0.00	-100.00%	$34,885.00	$0.00	-100.00%
205-40000-39203	TRANSFERS FROM 401	$18,260.00	$0.00	-100.00%	$18,260.00	$0.00	-100.00%
	Revenue Total:	**($983,555.16)**	**($1,071.61)**	**99.89%**	**($796,153.78)**	**$64,998.80**	**108.16%**
Expense							
205-40000-304	LOT EXPENSES	$0.00	$0.00	0.00%	$46.98	$3,599.76	-7,562.32%
205-40000-613	INTEREST EXPENSE	$0.00	$16,000.00	0.00%	$0.00	$16,000.00	0.00%
	Expense Total:	**$0.00**	**$16,000.00**	**0.00%**	**$46.98**	**$19,599.76**	**-41,619.37%**
	Fund 205 Surplus (Deficit):	**-983,555.16**	**($17,071.61)**	**98.26%**	**($796,200.76)**	**$45,399.04**	**105.70%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 206 - ARPA FUNDS							
Revenue							
206-40000-36210	INTEREST EARNINGS	($1,702.14)	$0.00	100.00%	($902.81)	$0.00	100.00%
	Revenue Total:	**($1,702.14)**	**$0.00**	**100.00%**	**($902.81)**	**$0.00**	**100.00%**
Expense							
206-49390-430	ARPA EXPENDITURES	$60,000.00	$0.00	100.00%	$84,318.02	($30,000.00)	135.58%
	Expense Total:	**$60,000.00**	**$0.00**	**100.00%**	**$84,318.02**	**($30,000.00)**	**135.58%**
	Fund 206 Surplus (Deficit):	**-61,702.14**	**$0.00**	**100.00%**	**($85,220.83)**	**$30,000.00**	**135.20%**
Fund: 207 - WDA REVOLVING LOAN FUND							
Revenue							
207-40000-36210	INTEREST EARNINGS	($1,632.23)	$1,452.83	189.01%	$12,190.54	$14,561.34	19.45%
207-40000-36215	LOAN INTEREST	$597.26	$998.08	67.11%	$3,992.78	$7,033.29	76.15%
207-40000-36231	BUILDING RENTS	$900.00	$900.00	0.00%	$10,800.00	$10,800.00	0.00%
207-40000-36260	OTHER INCOME	($68,957.50)	$0.00	100.00%	$2,512.50	$10,800.00	329.85%
207-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	($1,236.69)	($52.34)	95.77%	$3,362.88	$7,581.81	125.46%
207-40000-39999	MISC REVENUE/ERROR CORRECTION	$90,682.00	$0.00	-100.00%	$90,682.00	$0.00	-100.00%
207-41100-39201	TRANSFER FROM TAX LEVY	$113,828.74	$0.00	-100.00%	$113,828.74	$0.00	-100.00%
207-41100-39202	TRANSFER FROM 401	$134,555.00	$0.00	-100.00%	$134,555.00	$0.00	-100.00%
207-46350-36280	UTILITY MRES ECON. DEV REBATE	$7,684.09	$0.00	-100.00%	$7,684.09	$0.00	-100.00%
	Revenue Total:	**$276,420.67**	**$3,298.57**	**-98.81%**	**$379,608.53**	**$50,776.44**	**-86.62%**
Expense							
207-41100-630	TRANSFER TO 205	$34,885.00	$0.00	100.00%	$34,885.00	$0.00	100.00%
207-41100-631	TRANSFER TO CHILD CARE	$30,000.00	$0.00	100.00%	$30,000.00	$0.00	100.00%
207-46350-368	EXPENSES AGAINST MRES ECON DEV	$0.00	$0.00	0.00%	$0.00	$2,650.00	0.00%
207-46500-304	LEGAL FEES	$2,788.50	$0.00	100.00%	$5,504.30	$1,655.00	69.93%
207-46500-370	DEVELOPMENT LOANS	($8,350.00)	$0.00	-100.00%	$0.00	$0.00	0.00%
207-46500-401	BUILDING & PROPERTY EXPENSES	$11,393.23	$0.00	100.00%	$18,720.47	$15,735.30	15.95%
207-46500-432	BAD DEBTS EXPENSE	$0.00	$0.00	0.00%	$0.00	$11,933.19	0.00%
207-46500-437	DEVELOPMENT LOAN EXPENSES	$125.00	$8,500.00	-6,700.00%	$125.00	$66,999.90	-53,499.92%
	Expense Total:	**$70,841.73**	**$8,500.00**	**88.00%**	**$89,234.77**	**$98,973.39**	**-10.91%**
	Fund 207 Surplus (Deficit):	**205,578.94**	**($5,201.43)**	**-102.53%**	**$290,373.76**	**($48,196.95)**	**-116.60%**
Fund: 208 - WDA LOAN FUND							
Revenue							
208-40000-36210	INTEREST INCOME	($45.28)	$65.69	245.08%	$674.35	$687.56	1.96%
208-40000-36260	OTHER INCOME	$0.00	$660.00	0.00%	$0.00	$660.00	0.00%
208-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	($46.90)	($1.98)	95.78%	$127.54	$287.55	125.46%
	Revenue Total:	**($92.18)**	**$723.71**	**885.11%**	**$801.89**	**$1,635.11**	**103.91%**
	Fund 208 Total:	**-92.18**	**$723.71**	**885.11%**	**$801.89**	**$1,635.11**	**103.91%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 209 - UNRESTRICTED MIF RLF							
Revenue							
209-40000-36210	INTEREST EARNINGS	($258.70)	$181.95	170.33%	$1,585.42	$1,671.19	5.41%
209-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	($187.60)	($7.94)	95.77%	$510.15	$1,150.15	125.45%
	Revenue Total:	**($446.30)**	**$174.01**	**138.99%**	**$2,095.57**	**$2,821.34**	**34.63%**
	Fund 209 Total:	**-446.30**	**$174.01**	**138.99%**	**$2,095.57**	**$2,821.34**	**34.63%**
Fund: 210 - MIF REVOLVING LOAN FUND							
Revenue							
210-40000-36210	INTEREST EARNINGS	($8.23)	$107.41	1,405.10%	$1,167.37	$1,200.06	2.80%
210-40000-36300	CHANGE IN FAIR VALUE	($46.90)	($1.98)	95.78%	$127.54	$287.55	125.46%
	Revenue Total:	**($55.13)**	**$105.43**	**291.24%**	**$1,294.91**	**$1,487.61**	**14.88%**
	Fund 210 Total:	**-55.13**	**$105.43**	**291.24%**	**$1,294.91**	**$1,487.61**	**14.88%**
Fund: 211 - MIF RLF #2							
Revenue							
211-40000-36210	INTEREST EARNINGS	($2,144.14)	$1,017.53	147.46%	$10,809.85	$7,608.13	-29.62%
211-40000-36215	LOAN INTEREST	$856.92	$1,345.73	57.04%	$5,685.98	$16,195.01	184.82%
211-40000-36300	CHANGE IN FAIR VALUE	($1,285.17)	($54.39)	95.77%	$3,494.69	$7,879.00	125.46%
211-40000-39999	MISC REVENUE/ERROR CORRECTION	$154,915.00	$0.00	-100.00%	$154,915.00	$0.00	-100.00%
	Revenue Total:	**$152,342.61**	**$2,308.87**	**-98.48%**	**$174,905.52**	**$31,682.14**	**-81.89%**
Expense							
211-41110-435	DEVELOPMENT LOANS	$380,000.00	$0.00	100.00%	$0.00	$77,500.00	0.00%
	Expense Total:	**$380,000.00**	**$0.00**	**100.00%**	**$0.00**	**$77,500.00**	**0.00%**
	Fund 211 Surplus (Deficit):	**-227,657.39**	**$2,308.87**	**101.01%**	**$174,905.52**	**($45,817.86)**	**-126.20%**
Fund: 212 - SCDG COMMERCIAL FUND							
Revenue							
212-40000-36210	INTEREST EARNINGS	($85.47)	$162.24	289.82%	$1,637.73	$1,685.67	2.93%
212-40000-36215	LOAN INTEREST	$89.80	$136.17	51.64%	$1,436.43	$2,229.63	55.22%
212-40000-36300	CHANGE IN FAIR MARKET VALUE	($109.44)	($4.63)	95.77%	$297.58	$670.93	125.46%
212-40000-39999	MISC REVENUE/ERROR CORRECTION	$77,597.00	$0.00	-100.00%	$77,597.00	$2,706.09	-96.51%
	Revenue Total:	**$77,491.89**	**$293.78**	**-99.62%**	**$80,968.74**	**$7,292.32**	**-90.99%**
Expense							
212-47000-304	LEGAL EXPENSES	$0.00	$0.00	0.00%	$112.50	$280.00	-148.89%
212-47000-370	LOAN EXPENSES	($6,556.00)	$0.00	-100.00%	$5,455.85	$38,400.00	-603.83%
	Expense Total:	**($6,556.00)**	**$0.00**	**-100.00%**	**$5,568.35**	**$38,680.00**	**-594.64%**
	Fund 212 Surplus (Deficit):	**84,047.89**	**$293.78**	**-99.65%**	**$75,400.39**	**($31,387.68)**	**-141.63%**
Fund: 213 - SCDG COMMERCIAL 2021							
Revenue							
213-40000-36210	INTEREST EARNINGS	$17.33	$23.96	38.26%	$200.59	$271.99	35.59%
213-40000-36215	LOAN INTEREST	$10.30	$7.80	-24.27%	$137.32	$124.17	-9.58%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
213-40000-39999	MISC REVENUE/ERROR CORRECTION	$15,095.00	$0.00	-100.00%	$15,095.00	$0.00	-100.00%
	Revenue Total:	**$15,122.63**	**$31.76**	**-99.79%**	**$15,432.91**	**$396.16**	**-97.43%**
	Fund 213 Total:	**15,122.63**	**$31.76**	**-99.79%**	**$15,432.91**	**$396.16**	**-97.43%**
Fund: 214 - SCDG HOUSING FUND							
Revenue							
214-40000-36210	INTEREST EARNINGS	($99.38)	$27.62	127.79%	$538.12	$126.43	-76.51%
214-40000-36215	LOAN INTEREST INCOME	$9.79	$36.71	274.97%	$92.26	$454.73	392.88%
214-40000-36300	CHANGE IN FAIR MARKET VALUE	($50.23)	($2.13)	95.76%	$136.60	$307.95	125.44%
	Revenue Total:	**($139.82)**	**$62.20**	**144.49%**	**$766.98**	**$889.11**	**15.92%**
Expense							
214-47000-370	LOAN FUND EXPENSES	($4,166.00)	$0.00	-100.00%	$7,217.00	$0.00	100.00%
	Expense Total:	**($4,166.00)**	**$0.00**	**-100.00%**	**$7,217.00**	**$0.00**	**100.00%**
	Fund 214 Surplus (Deficit):	**4,026.18**	**$62.20**	**-98.46%**	**($6,450.02)**	**$889.11**	**113.78%**
Fund: 216 - INNOVATIVE MIF RLF							
Revenue							
216-40000-36210	INTEREST EARNINGS	($69.44)	$80.07	215.31%	$779.22	$802.20	2.95%
216-40000-36300	CHANGE IN FAIR MARKET VALUE	($62.53)	($2.65)	95.76%	$170.04	$383.36	125.45%
	Revenue Total:	**($131.97)**	**$77.42**	**158.66%**	**$949.26**	**$1,185.56**	**24.89%**
	Fund 216 Total:	**-131.97**	**$77.42**	**158.66%**	**$949.26**	**$1,185.56**	**24.89%**
Fund: 217 - KERN MIF LOAN							
Revenue							
217-40000-36210	INTEREST EARNINGS	($83.28)	$64.96	178.00%	$583.31	$613.28	5.14%
217-40000-36300	CHANGE IN FAIR MARKET VALUE	($62.53)	($2.65)	95.76%	$170.04	$383.36	125.45%
	Revenue Total:	**($145.81)**	**$62.31**	**142.73%**	**$753.35**	**$996.64**	**32.29%**
	Fund 217 Total:	**-145.81**	**$62.31**	**142.73%**	**$753.35**	**$996.64**	**32.29%**
Fund: 230 - PORT AUTHORITY FUND							
Revenue							
230-40000-31025	PORT AUTHORITY AD VOLOREM TAX	$0.00	$386.46	0.00%	$0.00	$66,290.74	0.00%
230-40000-36210	INTEREST EARNINGS	$0.00	($4.15)	0.00%	$0.00	$555.43	0.00%
230-40000-39207	TRANSFER PRIOR YEAR PORT AUTHOR...	$0.00	$113,828.74	0.00%	$0.00	$113,828.74	0.00%
	Revenue Total:	**$0.00**	**$114,211.05**	**0.00%**	**$0.00**	**$180,674.91**	**0.00%**
	Fund 230 Total:	**0.00**	**$114,211.05**	**0.00%**	**$0.00**	**$180,674.91**	**0.00%**
Fund: 250 - LIBRARY FUNDS-FRIENDS OF LIBRARY							
Revenue							
250-40000-36210	INTEREST EARNINGS	$0.00	$4,962.93	0.00%	$0.00	$8,635.10	0.00%
250-40000-36216	LIBRARY DONATIONS	$0.00	$0.00	0.00%	$0.00	$1,121,682.41	0.00%
	Revenue Total:	**$0.00**	**$4,962.93**	**0.00%**	**$0.00**	**$1,130,317.51**	**0.00%**
	Fund 250 Total:	**0.00**	**$4,962.93**	**0.00%**	**$0.00**	**$1,130,317.51**	**0.00%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 301 - CHILD CARE FUNDS							
Revenue							
301-40000-33430	LOCAL CHILD CARE DONATIONS	$10,000.00	$0.00	-100.00%	$50,000.00	$140,000.00	180.00%
301-40000-36210	INTEREST EARNINGS	$89.23	$0.00	-100.00%	$337.68	$1,876.55	455.72%
301-40000-39201	TRANSFERS FROM OTHER FUNDS	$30,000.00	$0.00	-100.00%	$30,000.00	$0.00	-100.00%
301-40000-39206	DEED GRANT PAYMENTS	($30,000.00)	$0.00	100.00%	$0.00	$171,430.53	0.00%
	Revenue Total:	**$10,089.23**	**$0.00**	**-100.00%**	**$80,337.68**	**$313,307.08**	**289.99%**
Expense							
301-40000-107	CHILDCARE FACILITY ASTERA LEGACY	$24.00	$9,879.59	-41,064.96%	$24.00	$341,625.59	423,339.96%
	Expense Total:	**$24.00**	**$9,879.59**	**-41,064.96%**	**$24.00**	**$341,625.59**	**423,339.96%**
	Fund 301 Surplus (Deficit):	**10,065.23**	**($9,879.59)**	**-198.16%**	**$80,313.68**	**($28,318.51)**	**-135.26%**
Fund: 315 - G.O. REFUNDING BONDS 2012							
Revenue							
315-40000-36210	INTEREST EARNINGS	($182.33)	$148.95	181.69%	$1,356.64	$1,410.74	3.99%
315-40000-36300	CHANGE IN FAIR MARKET VALUE	($140.70)	($5.96)	95.76%	$382.60	$862.63	125.47%
	Revenue Total:	**($323.03)**	**$142.99**	**144.27%**	**$1,739.24**	**$2,273.37**	**30.71%**
	Fund 315 Total:	**-323.03**	**$142.99**	**144.27%**	**$1,739.24**	**$2,273.37**	**30.71%**
Fund: 316 - PFA NOTES OF 2015							
Revenue							
316-40000-31020	TAX SETTLEMENTS	$27,518.40	$1,615.07	-94.13%	$279,569.83	$272,933.93	-2.37%
316-40000-31030	DELINQUENT AD VOLOREM TAX	($4,309.00)	$0.00	100.00%	$0.23	$4,871.58	117,978.26%
316-40000-36100	SPECIAL ASSESSMENTS	$5,281.59	$11,530.91	118.32%	$41,583.11	$49,023.73	17.89%
316-40000-36101	ASSESSMENT INTEREST	$300.71	$149.20	-50.38%	$10,232.65	$8,242.77	-19.45%
316-40000-36210	INTEREST EARNINGS	($4,373.98)	$3,193.06	173.00%	$28,102.04	$28,746.43	2.29%
316-40000-36300	CHANGE IN FAIR VALUE ADJUSTMEN	($3,189.73)	($135.00)	95.77%	$8,673.64	$19,555.32	125.46%
	Revenue Total:	**$21,227.99**	**$16,353.24**	**-22.96%**	**$368,161.50**	**$383,373.76**	**4.13%**
Expense							
316-47000-600	NOTES PRINCIPAL	$0.00	$0.00	0.00%	$295,000.00	$298,000.00	-1.02%
316-47000-610	NOTES INTEREST	$0.00	$0.00	0.00%	$21,290.00	$18,340.00	13.86%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$316,290.00**	**$316,340.00**	**-0.02%**
	Fund 316 Surplus (Deficit):	**21,227.99**	**$16,353.24**	**-22.96%**	**$51,871.50**	**$67,033.76**	**29.23%**
Fund: 370 - KERN TECHNOLOGY TIF 1-11							
Revenue							
370-40000-31060	TIF PAYMENTS FROM COUNTY	($2,984.00)	$0.00	100.00%	($0.78)	$0.00	100.00%
	Revenue Total:	**($2,984.00)**	**$0.00**	**100.00%**	**($0.78)**	**$0.00**	**100.00%**
	Fund 370 Total:	**-2,984.00**	**$0.00**	**100.00%**	**($0.78)**	**$0.00**	**100.00%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 371 - MN EYECARE TIF 1-12							
Revenue							
371-40000-31061	TIF PAYMENTS FROM COUNTY	($102.00)	$0.00	100.00%	$5,967.18	$7,025.29	17.73%
	Revenue Total:	**($102.00)**	**$0.00**	**100.00%**	**$5,967.18**	**$7,025.29**	**17.73%**
Expense							
371-49950-141	TIF REIMBURSEMENTS	$0.00	($8,732.98)	0.00%	$5,369.77	$6,322.77	-17.75%
	Expense Total:	**$0.00**	**($8,732.98)**	**0.00%**	**$5,369.77**	**$6,322.77**	**-17.75%**
	Fund 371 Surplus (Deficit):	**-102.00**	**$8,732.98**	**8,661.75%**	**$597.41**	**$702.52**	**17.59%**
Fund: 372 - MERICKEL EC DIST TIF 1-13							
Revenue							
372-40000-31062	TIF PAYMENTS FROM COUNTY	($8,071.00)	$0.00	100.00%	$6,172.05	$0.00	-100.00%
	Revenue Total:	**($8,071.00)**	**$0.00**	**100.00%**	**$6,172.05**	**$0.00**	**-100.00%**
Expense							
372-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$5,554.75	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$5,554.75**	**$0.00**	**100.00%**
	Fund 372 Surplus (Deficit):	**-8,071.00**	**$0.00**	**100.00%**	**$617.30**	**$0.00**	**-100.00%**
Fund: 373 - MASON BROS TIF 1-14							
Revenue							
373-40000-31063	TIF PAYMENTS FROM COUNTY	$11,157.00	$0.00	-100.00%	$22,314.07	$0.00	-100.00%
	Revenue Total:	**$11,157.00**	**$0.00**	**-100.00%**	**$22,314.07**	**$0.00**	**-100.00%**
Expense							
373-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$20,082.72	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$20,082.72**	**$0.00**	**100.00%**
	Fund 373 Surplus (Deficit):	**11,157.00**	**$0.00**	**-100.00%**	**$2,231.35**	**$0.00**	**-100.00%**
Fund: 374 - WADENA DEV GRP TIF 1-15							
Revenue							
374-40000-31064	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$10,110.13	$0.00	-100.00%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$10,110.13**	**$0.00**	**-100.00%**
Expense							
374-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$9,099.11	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$9,099.11**	**$0.00**	**100.00%**
	Fund 374 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$1,011.02**	**$0.00**	**-100.00%**
Fund: 375 - HADC - TIF 1-18							
Revenue							
375-40000-31064	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$41,561.66	$44,323.45	6.65%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$41,561.66**	**$44,323.45**	**6.65%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Expense							
375-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$37,405.51	$39,891.12	-6.65%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$37,405.51**	**$39,891.12**	**-6.65%**
	Fund 375 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$4,156.15**	**$4,432.33**	**6.65%**
Fund: 389 - ROACH - TIF 1-10							
Revenue							
389-40000-31080	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$14,378.21	$13,215.96	-8.08%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$14,378.21**	**$13,215.96**	**-8.08%**
Expense							
389-49950-141	TIF REIMBURSEMENTS	($5,762.37)	$0.00	-100.00%	$12,940.39	$11,894.36	8.08%
	Expense Total:	**($5,762.37)**	**$0.00**	**-100.00%**	**$12,940.39**	**$11,894.36**	**8.08%**
	Fund 389 Surplus (Deficit):	**5,762.37**	**$0.00**	**-100.00%**	**$1,437.82**	**$1,321.60**	**-8.08%**
Fund: 401 - CAPITAL PROJECTS FUND							
Revenue							
401-40000-33100	FEDERAL GRANTS AND AIDS	$22,000.00	$0.00	-100.00%	$22,000.00	$0.00	-100.00%
401-40000-33424	STATE AIRPORT MAINTENANCE REIM	$133,739.00	$0.00	-100.00%	$133,739.00	$0.00	-100.00%
401-40000-33700	HWY 10 WADENA CTY/STATE OF MN ...	($76,300.00)	$0.00	100.00%	$80,109.86	$0.00	-100.00%
401-40000-33710	HWY 29/71 WADENA CTY/STATE OF ...	$0.00	$0.00	0.00%	$500.00	$0.00	-100.00%
401-40000-36210	INTEREST EARNINGS	($2,019.72)	$8,525.07	522.09%	($1,507.27)	$29,849.88	2,080.39%
401-40000-36240	SALE OR COMP. FOR LOSS OF PROP	$76,300.00	$0.00	-100.00%	$76,300.00	$0.00	-100.00%
401-40000-36260	MISCELLANEOUS REVENUE	$184,614.00	$0.00	-100.00%	$0.10	$0.00	-100.00%
401-40000-36300	CHANGE IN FAIR VALUE	($2,545.04)	($107.74)	95.77%	$10,713.83	$15,604.57	45.65%
401-40000-39210	TRANSFER FROM GENERAL FUND	$291,687.00	$0.00	-100.00%	$291,687.00	$188,651.00	-35.32%
401-40000-39310	G.O. BOND PROCEEDS	$0.00	$0.00	0.00%	$0.00	$3,270,505.77	0.00%
401-45200-39320	TRANSFER IN FROM 802 BETTY STARK	$0.00	$0.00	0.00%	$0.00	$31,848.09	0.00%
401-45200-39323	TRNSFR IN FROM MERICKEL PARK FU...	$0.00	$0.00	0.00%	$0.00	($10,912.74)	0.00%
	Revenue Total:	**$627,475.24**	**$8,417.33**	**-98.66%**	**$613,542.52**	**$3,525,546.57**	**474.62%**
Expense							
401-40000-368	EXPENSES AGAINST ONE TIME PUBLIC...	$0.00	$0.00	0.00%	$0.00	$5,850.00	0.00%
401-49300-350	MISC EXPENSE	$31,799.00	$0.00	100.00%	$31,799.00	$1,610.00	94.94%
401-49300-460	AIRPORT BEACON PROJECT	$0.00	$0.00	0.00%	$111,838.10	$8,159.90	92.70%
401-49630-421	HIGHWAY 10 RECONSTRUCTION	$54,550.50	$0.00	100.00%	$281,185.37	$144,361.22	48.66%
401-49630-425	LIBRARY REMODEL PROJECT	$128.78	$168.21	-30.62%	$1,045.46	$30,856.33	-2,851.46%
401-49630-428	GREENWOOD AVE STREET IMP	$0.00	$0.00	0.00%	$4,860.00	$0.00	100.00%
401-49630-571	FOLKESTAD DEVELOPMENT	$0.00	$0.00	0.00%	$71,406.93	$0.00	100.00%
401-49990-000	TRANSFERS OUT	$152,815.00	$0.00	100.00%	$152,815.00	$0.00	100.00%
	Expense Total:	**$239,293.28**	**$168.21**	**99.93%**	**$654,949.86**	**$190,837.45**	**70.86%**
	Fund 401 Surplus (Deficit):	**388,181.96**	**$8,249.12**	**-97.87%**	**($41,407.34)**	**$3,334,709.12**	**8,153.43%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 402 - HWY 10 PHASE 2 PROJECT							
Revenue							
402-40000-34702	HWY 10 MISC REVENUE	$0.00	$0.00	0.00%	$0.00	$400.00	0.00%
402-40000-36100	SPEC.ASSMTS. PRINCIPAL	$0.00	$173,045.15	0.00%	$0.00	$181,123.54	0.00%
402-40000-36210	INTEREST EARNINGS	$0.00	($384.03)	0.00%	$0.00	($11,098.88)	0.00%
	Revenue Total:	**$0.00**	**$172,661.12**	**0.00%**	**$0.00**	**$170,424.66**	**0.00%**
Expense							
402-43100-421	HWY 10 PHASE 2 ROAD EXPENSE	$0.00	$0.00	0.00%	$0.00	$310,161.98	0.00%
402-49415-421	HWY 10 PHASE 2 WATER EXPENSE	$0.00	$0.00	0.00%	$0.00	$977,577.88	0.00%
402-49450-421	HWY 10 PHASE 2 SEWER EXPENSE	$0.00	$0.00	0.00%	$0.00	$977,846.00	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$2,265,585.86**	**0.00%**
	Fund 402 Surplus (Deficit):	**0.00**	**$172,661.12**	**0.00%**	**$0.00**	**($2,095,161.20)**	**0.00%**
Fund: 403 - DTED SMALL CITIES GRANT							
Revenue							
403-40000-36210	INTEREST EARNINGS	($1.27)	$0.35	127.56%	($1.27)	($31.65)	-2,392.13%
403-40000-39206	DEED GRANT REVENUE	$11,096.10	$0.00	-100.00%	$158,349.74	$31,608.71	-80.04%
	Revenue Total:	**$11,094.83**	**$0.35**	**-100.00%**	**$158,348.47**	**$31,577.06**	**-80.06%**
Expense							
403-46300-225	GENERAL ADMIN EXPENSES	$4,386.04	$0.00	100.00%	$17,086.39	$0.00	100.00%
403-46400-300	RENTAL CONSTRUCTION EXPENSES	$61,857.56	$0.00	100.00%	$146,847.06	$0.00	100.00%
403-46450-300	OWNER CONSTRUCTION EXPENSES	$0.00	$0.00	0.00%	$300.00	$0.00	100.00%
	Expense Total:	**$66,243.60**	**$0.00**	**100.00%**	**$164,233.45**	**$0.00**	**100.00%**
	Fund 403 Surplus (Deficit):	**-55,148.77**	**$0.35**	**100.00%**	**($5,884.98)**	**$31,577.06**	**636.57%**
Fund: 404 - SEWER/WATER CIP							
Revenue							
404-40000-31030	DELINQUENT AD VOLOREM TAX	$0.00	$0.00	0.00%	$0.00	$1,105.27	0.00%
404-40000-36100	SPECIAL ASSESSMENTS	$198,001.60	$0.00	-100.00%	$373,027.74	$372,941.81	-0.02%
404-40000-36101	ASSESSMENT INTEREST	$0.00	$0.00	0.00%	$4,767.74	$6,356.20	33.32%
404-40000-36210	INTEREST EARNINGS	($12,802.10)	$4,062.16	131.73%	$45,949.50	$26,343.50	-42.67%
404-40000-36300	CHANGE IN FAIR VALUE ADJUSTMEN	($7,208.63)	($305.09)	95.77%	$19,601.99	$44,193.98	125.46%
	Revenue Total:	**$177,990.87**	**$3,757.07**	**-97.89%**	**$443,346.97**	**$450,940.76**	**1.71%**
Expense							
404-40000-421	TCHC GREENWOOD EXPENSE	$750.00	$0.00	100.00%	$750.00	$0.00	100.00%
404-47000-600	BOND PRINCIPAL	$0.00	$0.00	0.00%	$155,000.00	$160,000.00	-3.23%
404-47000-610	BOND INTEREST	$0.00	$0.00	0.00%	$180,795.00	$174,000.00	3.76%
404-47000-620	BOND AGENT FEES	$0.00	$0.00	0.00%	$0.00	$495.00	0.00%
404-49993-491	TCHC/GREENWOOD APPEAL REIMBU	$2,002.00	$0.00	100.00%	$7,219.84	$0.00	100.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
404-49993-621	TRANSFER TO SWR & WTR	($2,002.00)	$0.00	-100.00%	($0.01)	$0.00	-100.00%
	Expense Total:	**$750.00**	**$0.00**	**100.00%**	**$343,764.83**	**$334,495.00**	**2.70%**
	Fund 404 Surplus (Deficit):	**177,240.87**	**$3,757.07**	**-97.88%**	**$99,582.14**	**$116,445.76**	**16.93%**
Fund: 405 - HWY 71 & 29 PROJECT							
Revenue							
405-40000-36210	INTEREST EARNINGS	$0.00	$0.00	0.00%	$0.00	($4.19)	0.00%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**($4.19)**	**0.00%**
Expense							
405-49415-421	71/29 PROJECT WATER EXPENSE	$0.00	$0.00	0.00%	$0.00	$268.11	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$268.11**	**0.00%**
	Fund 405 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$0.00**	**($272.30)**	**0.00%**
Fund: 406 - HWY 10 CITY UTILITIES PROJECT							
Revenue							
406-40000-33700	WADENA COUNTY PAYMENTS	$0.00	$24,712.71	0.00%	$0.00	$1,675,108.75	0.00%
406-40000-36210	INTEREST EARNINGS	$0.00	$0.00	0.00%	$0.00	($7,330.89)	0.00%
	Revenue Total:	**$0.00**	**$24,712.71**	**0.00%**	**$0.00**	**$1,667,777.86**	**0.00%**
Expense							
406-43100-421	HWY 10 UTILITIES ROAD EXPENSES	$0.00	$0.00	0.00%	$0.00	$218,280.31	0.00%
406-49415-421	HWY 10 UTILITIES WATER EXPENSE	$0.00	$0.00	0.00%	$0.00	$953,774.20	0.00%
406-49450-421	HWY 10 UTILITIES SEWER EXPENSES	$0.00	$0.00	0.00%	$0.00	$953,544.21	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$2,125,598.72**	**0.00%**
	Fund 406 Surplus (Deficit):	**0.00**	**$24,712.71**	**0.00%**	**$0.00**	**($457,820.86)**	**0.00%**
Fund: 410 - CAPITAL EQUIPMENT FUND							
Revenue							
410-40000-36210	INTEREST EARNINGS	$10,419.00	$1.56	-99.99%	$10,419.00	$24.31	-99.77%
410-41920-39000	CONTRIBUTIONS	$0.00	$0.00	0.00%	$0.00	$59,970.33	0.00%
410-42100-34201	POLICE DEPARTMENT MISC. REVENUE	$0.00	$0.00	0.00%	$0.00	$5,170.00	0.00%
	Revenue Total:	**$10,419.00**	**$1.56**	**-99.99%**	**$10,419.00**	**$65,164.64**	**525.44%**
Expense							
410-41920-520	BUILDINGS & STRUCTURES	$0.00	$0.00	0.00%	$0.00	$4,474.39	0.00%
410-41920-545	SIRENS EXP	$0.00	$0.00	0.00%	$0.00	$20,474.23	0.00%
410-45200-530	PARK BUILDINGS & STRUCTURES	$0.00	$0.00	0.00%	$0.00	$15,526.00	0.00%
410-49300-575	AIRPORT EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$38,765.00	0.00%
410-49300-576	APRON RECONSTRUCT	$0.00	$0.00	0.00%	$0.00	$21,350.00	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$100,589.62**	**0.00%**
	Fund 410 Surplus (Deficit):	**10,419.00**	**$1.56**	**-99.99%**	**$10,419.00**	**($35,424.98)**	**-440.00%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 601 - SEWER FUND							
Revenue							
601-40000-31020	CURRENT AD VALOREM TAXES	$16,323.60	$1,151.90	-92.94%	$199,224.66	$195,232.40	-2.00%
601-40000-33439	PERA PENSION OTHER REV	$4,981.00	$0.00	-100.00%	$4,981.00	$0.00	-100.00%
601-40000-36100	SPECIAL ASSESSMENTS	($22,646.06)	$8,718.49	138.50%	$4,801.44	$37,066.70	671.99%
601-40000-36101	ASSESSMENT INTEREST	($7,509.63)	$112.81	101.50%	($0.11)	$6,232.34	665,863.64%
601-40000-36210	INTEREST EARNINGS	$1,506.99	$2,434.15	61.52%	($9,230.44)	$25,529.21	376.58%
601-40000-37001	DIVIDENDS RECEIVED	$1,930.00	$0.00	-100.00%	$1,930.00	$0.00	-100.00%
601-40000-37270	SEWER - CUSTOMER SERVICES	$44.00	$0.00	-100.00%	$1,778.00	$1,348.60	-24.15%
601-40000-37440	RESIDENTIAL SEWER SALES	$58,116.93	$61,325.09	5.52%	$685,848.28	$740,517.25	7.97%
601-40000-37442	COMMERCIAL SEWER SALES	$38,931.74	$41,867.14	7.54%	$574,226.58	$523,765.38	-8.79%
601-40000-37448	SEWER CONNECTION FEE(SAC)	$10,854.00	$0.00	-100.00%	$44,344.00	$22,022.00	-50.34%
601-40000-38050	MISCELLANEOUS REVENUE	($996.91)	$0.00	100.00%	($961.91)	$0.00	100.00%
601-40000-39999	MISC REVENUE/ERROR CORRECTION	($18,073.00)	$0.00	100.00%	($18,073.00)	$0.00	100.00%
	Revenue Total:	**$83,462.66**	**$115,609.58**	**38.52%**	**$1,488,868.50**	**$1,551,713.88**	**4.22%**
Expense							
601-43000-139	OPEB EXPENSE	$623.00	$0.00	100.00%	$623.00	$0.00	100.00%
601-47000-600	BOND PRINCIPAL	($476,000.00)	$0.00	-100.00%	$0.00	$482,000.00	0.00%
601-47000-610	BOND INTEREST	($260.00)	$0.00	-100.00%	$45,560.68	$40,002.68	12.20%
601-49450-101	SALARIES FULL TIME REGULAR	$8,050.53	$1,567.07	80.53%	$48,686.48	$41,980.43	13.77%
601-49450-102	SALARIES FULL TIME OVERTIME	$256.17	$39.69	84.51%	$318.08	$979.51	-207.94%
601-49450-121	P.E.R.A.	$623.49	$62.53	89.97%	$3,658.29	$2,964.91	18.95%
601-49450-122	F.I.C.A.	$410.52	$58.27	85.81%	$3,349.60	$2,899.07	13.45%
601-49450-129	PENSION EXPENSE	($19,858.00)	$0.00	-100.00%	($19,858.00)	$0.00	-100.00%
601-49450-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,201.57	$104.81	91.28%	$7,708.44	$6,723.29	12.78%
601-49450-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$75.62	$0.00	100.00%
601-49450-212	MOTOR FUELS & LUBRICANTS	$129.28	$0.00	100.00%	$1,830.13	$2,704.51	-47.78%
601-49450-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$2,080.01	$9,273.90	-345.86%
601-49450-228	SAFETY EXPENSE	$0.00	$0.00	0.00%	$1,620.19	$525.00	67.60%
601-49450-310	ONE-CALL SERVICE	$32.39	$0.00	100.00%	$329.40	$569.04	-72.75%
601-49450-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$637.21	$95.00	85.09%
601-49450-400	EQUIPMENT REPAIR & MAINTENANCE	$1,883.31	$0.00	100.00%	$4,431.07	$53.81	98.79%
601-49450-431	SEWER CONNECTION EXPENSE(SAC)	$0.00	$0.00	0.00%	$5,617.03	$0.00	100.00%
601-49450-432	MANHOLE/MAINLINE REPAIRS	$1,400.00	$0.00	100.00%	$17,415.84	$3,821.73	78.06%
601-49460-101	SALARIES FULL TIME REGULAR	$154.90	$79.77	48.50%	$2,884.20	$3,518.79	-22.00%
601-49460-121	P.E.R.A.	$11.73	$5.98	49.02%	$218.29	$263.88	-20.89%
601-49460-122	F.I.C.A.	$11.99	$6.07	49.37%	$214.88	$267.11	-24.31%
601-49460-131	HEALTH, LIFE, HSA, DEFERRED COMP	$10.17	$5.61	44.84%	$549.72	$635.63	-15.63%
601-49460-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$8.75	$0.00	100.00%
601-49460-220	REPAIR & MAINTENANCE SUPPLIES	$7.07	$0.00	100.00%	$450.39	$314.51	30.17%
601-49460-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$902.30	$2,918.76	-223.48%
601-49470-101	SALARIES FULL TIME REGULAR	$437.40	$571.31	-30.61%	$4,244.07	$4,714.62	-11.09%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
601-49470-102	SALARIES FULL TIME OVERTIME	$56.75	$92.16	-62.40%	$514.64	$700.55	-36.12%
601-49470-121	P.E.R.A.	$37.51	$47.61	-26.93%	$360.34	$401.95	-11.55%
601-49470-122	F.I.C.A.	$36.79	$44.62	-21.28%	$348.94	$395.35	-13.30%
601-49470-131	HEALTH, LIFE, HSA, DEFERRED COMP	$23.51	$50.94	-116.67%	$720.38	$756.58	-5.03%
601-49470-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$8.42	$0.00	100.00%
601-49470-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$604.58	$171.24	71.68%
601-49470-216	CHEMICALS & CHEMICAL PRODUCTS	$0.00	$0.00	0.00%	$6,525.00	$3,422.76	47.54%
601-49470-240	TOOLS & OTHER EQUIPMENT	$0.00	$0.00	0.00%	$28.18	$0.00	100.00%
601-49470-321	TELEPHONE CHARGES	$0.00	$0.00	0.00%	$2,320.00	$2,320.00	0.00%
601-49470-380	UTILITIES	$546.31	$266.94	51.14%	$3,676.49	$2,964.78	19.36%
601-49470-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$16,255.88	$2,316.70	85.75%
601-49480-101	SALARIES FULL TIME REGULAR	$13,163.58	$18,165.42	-38.00%	$157,549.46	$182,907.50	-16.10%
601-49480-102	SALARIES FULL TIME OVERTIME	$794.32	$2,415.24	-204.06%	$9,908.73	$12,311.46	-24.25%
601-49480-121	P.E.R.A.	$1,189.16	$1,501.80	-26.29%	$12,744.55	$14,546.22	-14.14%
601-49480-122	F.I.C.A.	$1,156.28	$1,355.92	-17.27%	$12,360.75	$14,070.80	-13.83%
601-49480-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,196.02	$2,119.51	3.48%	$25,199.33	$27,994.89	-11.09%
601-49480-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$264.70	$0.00	100.00%
601-49480-142	UNEMPLOYMENT AND SEVERENCE P...	$0.00	$0.00	0.00%	$6,809.92	$4,335.09	36.34%
601-49480-200	OFFICE SUPPLIES	$153.27	$5,291.67	-3,352.52%	$3,844.18	$8,385.71	-118.14%
601-49480-210	GENERAL SUPPLIES	$277.95	$110.33	60.31%	$2,165.40	$1,749.20	19.22%
601-49480-212	MOTOR FUELS & LUBRICANTS	$4.38	$8.99	-105.25%	$9,349.36	$9,714.29	-3.90%
601-49480-216	CHEMICALS & CHEMICAL PRODUCTS	$8,198.08	$5,883.00	28.24%	$62,076.01	$44,061.64	29.02%
601-49480-218	LAB & TESTING EXPENSE	$2,645.84	$0.00	100.00%	$27,131.48	$19,743.57	27.23%
601-49480-220	REPAIR & MAINTENANCE SUPPLIES	$2,688.81	$520.00	80.66%	$19,009.25	$23,290.95	-22.52%
601-49480-228	SAFETY EXPENSES	$3,296.09	$0.00	100.00%	$7,019.81	$620.80	91.16%
601-49480-240	TOOLS & OTHER EQUIPMENT	$127.76	$0.00	100.00%	$127.76	$419.53	-228.37%
601-49480-315	SANITATION EXPENSE	$141.46	$99.64	29.56%	$1,883.85	$1,146.33	39.15%
601-49480-321	TELEPHONE	$138.57	$30.00	78.35%	$1,694.81	$2,220.15	-31.00%
601-49480-322	POSTAGE EXPENSE	$0.00	$0.00	0.00%	$15.25	$0.00	100.00%
601-49480-331	SCHOOLS, MEETINGS & TRAVEL	$30.00	$173.00	-476.67%	$2,469.56	$2,929.06	-18.61%
601-49480-360	INSURANCE	$14,813.66	$0.00	100.00%	$13,191.95	($41.71)	100.32%
601-49480-380	UTILITIES	$16,993.96	$8,827.88	48.05%	$109,022.60	$84,449.93	22.54%
601-49480-400	EQUIPMENT REPAIR & MAINTENANCE	$2,601.04	$1,816.10	30.18%	$27,040.54	$43,182.96	-59.70%
601-49480-417	UNIFORMS	$437.86	$0.00	100.00%	$1,457.83	$500.99	65.63%
601-49480-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$1,470.00	$3,181.38	-116.42%
601-49480-444	SAC EXPENSES	$0.00	$0.00	0.00%	$9,812.49	$18,792.16	-91.51%
601-49480-520	BUILDINGS & STRUCTURES	$1,006.00	$0.00	100.00%	$13,223.77	$3,361.00	74.58%
601-49490-101	SALARIES FULL TIME REGULAR	$2,862.49	$2,830.68	1.11%	$25,390.28	$25,711.38	-1.26%
601-49490-102	SALARIES FULL TIME OVERITME	$56.70	$0.00	100.00%	$58.05	$816.21	-1,306.05%
601-49490-121	P.E.R.A.	$219.01	$212.30	3.06%	$1,895.85	$1,995.25	-5.24%
601-49490-122	F.I.C.A.	$214.93	$177.08	17.61%	$1,818.87	$1,874.84	-3.08%
601-49490-131	HEALTH, LIFE, HSA, DEFERRED COMP	$320.60	$359.89	-12.26%	$3,754.07	$4,209.04	-12.12%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
601-49490-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$30.24	$0.00	100.00%
601-49490-301	AUDITING FEE	$0.00	$0.00	0.00%	$2,817.90	$4,110.65	-45.88%
601-49490-304	LEGAL EXPENSES	$0.00	$0.00	0.00%	$112.50	$0.00	100.00%
601-49970-420	DEPRECIATION	($91,089.00)	$41,700.00	-145.78%	$367,611.00	$500,400.00	-36.12%
	Expense Total:	**($495,534.79)**	**$96,601.83**	**-119.49%**	**$1,105,250.62**	**$1,683,667.36**	**-52.33%**
	Fund 601 Surplus (Deficit):	**578,997.45**	**$19,007.75**	**-96.72%**	**$383,617.88**	**($131,953.48)**	**-134.40%**
Fund: 602 - GOLF FUND							
Revenue							
602-40000-33439	PERA PENSION OTHER REV	$2,422.00	$0.00	-100.00%	$2,422.00	$0.00	-100.00%
602-40000-36210	INTEREST EARNINGS	($180.62)	$226.36	225.32%	$1,274.84	$2,114.17	65.84%
602-40000-36300	CHANGE IN FAIR VALUE	($98.81)	($4.18)	95.77%	$268.68	$605.77	125.46%
602-40000-37001	DIVIDENDS RECEIVED	$657.00	$0.00	-100.00%	$657.00	$0.00	-100.00%
602-40000-37210	PULL TAB RENTAL & INCOME	$0.00	$0.00	0.00%	$0.00	$1,064.39	0.00%
602-40000-38040	MEMBERSHIP FEES	$3,600.00	$0.00	-100.00%	$40,360.65	$152,358.86	277.49%
602-40000-38041	GREEN FEES	$0.00	$213.27	0.00%	$111,155.13	$134,705.68	21.19%
602-40000-38042	PRO MERCHANDISE SALES	$0.00	$0.00	0.00%	$49,074.45	$47,323.04	-3.57%
602-40000-38043	CLOTHING & NONTAXABLE SALES	$0.00	$0.00	0.00%	$32,920.55	$27,910.92	-15.22%
602-40000-38044	LIQUOR AND BEER SALES	$0.00	$141.98	0.00%	$83,624.41	$84,160.52	0.64%
602-40000-38045	FOOD SALES	$0.00	$0.00	0.00%	$32,633.73	$40,347.65	23.64%
602-40000-38046	COURSE RENTAL	$0.00	$0.00	0.00%	$54,435.00	$58,737.72	7.90%
602-40000-38047	CART STORAGE & LOCKERS	$0.00	$0.00	0.00%	$14,015.00	$13,007.75	-7.19%
602-40000-38048	REC. DEPT. & SCHOOL LEASES	$0.00	$0.00	0.00%	$3,000.00	$3,000.00	0.00%
602-40000-38049	TOURNAMENT INCOME	$0.00	$0.00	0.00%	$2,707.91	$0.00	-100.00%
602-40000-38050	OTHER INCOME	$0.00	$1,395.00	0.00%	$555.79	$1,880.17	238.29%
602-40000-38051	RENTAL REVENUE	$0.00	$0.00	0.00%	$129,993.21	$159,072.00	22.37%
602-40000-38052	RANGE INCOME	$0.00	$0.00	0.00%	$17,746.67	$21,212.32	19.53%
602-40000-38055	HANDICAPS	$0.00	$0.00	0.00%	$1,785.00	$1,215.00	-31.93%
602-40000-39000	DONATIONS/CONTRIBUTIONS	$0.00	$0.00	0.00%	$25,650.95	$26,500.00	3.31%
602-40000-39999	MISC REVENUE/ERROR CORRECTION	($13,906.00)	$0.00	100.00%	($13,906.00)	$0.00	100.00%
	Revenue Total:	**($7,506.43)**	**$1,972.43**	**126.28%**	**$590,374.97**	**$775,215.96**	**31.31%**
Expense							
602-40000-613	INTEREST EXPENSE	$0.00	$0.00	0.00%	$0.00	$2,640.00	0.00%
602-41110-142	UNEMPLOYMENT COMP&SEVERENCE	$0.00	$0.00	0.00%	$2,128.10	$0.00	100.00%
602-43000-139	OPEB EXPENSE	($2,770.00)	$0.00	-100.00%	($2,770.00)	$0.00	-100.00%
602-49420-142	UNEMPLOYMENT AND SEVERENCE P...	$0.00	$0.00	0.00%	$39,614.41	$0.00	100.00%
602-49830-129	PENSION EXPENSE	($31,490.00)	$0.00	-100.00%	($31,490.00)	$0.00	-100.00%
602-49830-251	PRO MERCHANDISE PURCHASES	($313.00)	$0.00	-100.00%	$37,480.05	$41,028.64	-9.47%
602-49830-252	CLOTHING & NONTAXABLE ITEMS	($927.43)	$0.00	-100.00%	$24,103.48	$21,765.32	9.70%
602-49830-253	LIQUOR PURCHASES	$447.00	$0.00	100.00%	$6,526.13	$5,201.16	20.30%
602-49830-254	MIX & POP PURCHASES	($387.77)	$0.00	-100.00%	$20,372.39	$25,217.86	-23.78%
602-49830-255	BEER PURCHASES	$813.36	$0.00	100.00%	$21,821.40	$21,092.82	3.34%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
602-49831-101	SALARIES FULL TIME REGULAR	$2,925.59	$7,015.80	-139.81%	$39,125.37	$61,140.79	-56.27%
602-49831-103	SALARIES PART TIME REGULAR	$0.00	$0.00	0.00%	$65,574.71	$75,111.11	-14.54%
602-49831-121	P.E.R.A.	$0.00	$526.18	0.00%	$2,146.69	$4,585.51	-113.61%
602-49831-122	F.I.C.A.	$223.82	$420.20	-87.74%	$8,024.02	$10,224.91	-27.43%
602-49831-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$958.07	0.00%	$3,746.01	$11,181.70	-198.50%
602-49831-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$71.68	$0.00	100.00%
602-49831-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$13,465.38	$13,004.81	3.42%
602-49831-225	COURSE MAINTENANCE SUPPLIES	$439.01	$49.31	88.77%	$30,617.74	$54,431.54	-77.78%
602-49831-240	TOOLS & EQUIPMENT	$0.00	$0.00	0.00%	$5,519.15	$2,323.12	57.91%
602-49831-321	TELEPHONE	$0.00	$0.00	0.00%	$455.33	$0.00	100.00%
602-49831-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$25,301.45	$19,069.30	24.63%
602-49831-415	COURSE EQUIPMENT RENTALS	$500.00	$0.00	100.00%	$972.50	$861.25	11.44%
602-49831-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$344.94	$285.31	17.29%
602-49833-101	SALARIES FULL TIME REGULAR	($13,603.40)	$11,234.52	-182.59%	$71,134.34	$97,320.94	-36.81%
602-49833-103	SALARIES PART TIME REGULAR	$0.00	$0.00	0.00%	$57,064.89	$57,501.15	-0.76%
602-49833-121	P.E.R.A.	$645.90	$848.20	-31.32%	$7,029.88	$7,367.96	-4.81%
602-49833-122	F.I.C.A.	$610.62	$675.72	-10.66%	$10,946.57	$11,041.94	-0.87%
602-49833-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,623.90	$1,899.26	-16.96%	$18,849.31	$20,840.45	-10.56%
602-49833-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$124.21	$0.00	100.00%
602-49833-200	OFFICE SUPPLIES	$331.01	$0.00	100.00%	$710.63	$405.78	42.90%
602-49833-201	COMPUTER/SOFTWARE EXPENSE	$250.12	$410.65	-64.18%	$4,669.28	$4,760.01	-1.94%
602-49833-210	CLUBHOUSE EXPENSES	$0.00	$0.00	0.00%	$4,527.34	$13,736.76	-203.42%
602-49833-220	MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$937.28	$615.19	34.36%
602-49833-225	CREDIT CARD FEES	$204.60	$0.00	100.00%	$13,433.24	$7,268.37	45.89%
602-49833-301	AUDITING FEES	$0.00	$0.00	0.00%	$1,127.16	$1,339.80	-18.87%
602-49833-321	TELEPHONE EXPENSE	$74.50	$75.00	-0.67%	$904.50	$900.00	0.50%
602-49833-350	ADVERTISING EXPENSE	$41.72	$0.00	100.00%	$6,207.22	$13,700.20	-120.71%
602-49833-360	INSURANCE EXPENSE	$5,318.00	$0.00	100.00%	$10,568.36	$0.00	100.00%
602-49833-380	UTILITIES	$329.91	$265.47	19.53%	$15,498.69	$16,349.98	-5.49%
602-49833-400	EQUIPMENT MAINTENANCE	$0.00	$0.00	0.00%	$945.76	$3,261.30	-244.83%
602-49833-411	LICENSES & PERMITS	$35.00	$0.00	100.00%	$2,581.15	$1,050.00	59.32%
602-49833-415	CLUBHOUSE RENTALS(CARTS)	$0.00	$0.00	0.00%	$12,550.00	$14,500.00	-15.54%
602-49833-417	CLOTHING ALLOWANCE	$483.80	$0.00	100.00%	$483.80	$339.43	29.84%
602-49833-419	HANDICAP EXPENSES	$0.00	$0.00	0.00%	$1,410.00	$1,085.00	23.05%
602-49833-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$598.55	$1,582.35	-164.36%
602-49834-500	MACHINERY & EQUIPMENT	$0.00	$0.00	0.00%	$2,128.35	$0.00	100.00%
602-49834-560	CART CAPITAL LEASE	$0.00	$0.00	0.00%	$21,575.00	$0.00	100.00%
602-49970-420	DEPRECIATION EXPENSE	$13,021.00	$3,262.00	74.95%	$48,903.00	$39,144.00	19.96%
	Expense Total:	**($21,172.74)**	**$27,640.38**	**-230.55%**	**$628,059.44**	**$683,275.76**	**-8.79%**
	Fund 602 Surplus (Deficit):	**13,666.31**	**($25,667.95)**	**-287.82%**	**($37,684.47)**	**$91,940.20**	**343.97%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 603 - ELECTRIC FUND							
Revenue							
603-40000-33439	PERA PENSION OTHER REV	$11,507.00	$0.00	-100.00%	$11,507.00	$0.00	-100.00%
603-40000-36210	INTEREST EARNINGS	($29,285.76)	$18,819.34	164.26%	$164,068.46	$172,233.29	4.98%
603-40000-36211	INTEREST FROM LOANS	$0.00	$16,000.00	0.00%	$0.00	$18,640.00	0.00%
603-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	($21,042.37)	($890.60)	95.77%	$57,219.13	$129,004.33	125.46%
603-40000-37001	DIVIDENDS RECEIVED	$2,632.00	$0.00	-100.00%	$2,632.00	$0.00	-100.00%
603-40000-37450	LATE CHARGES	$2,256.53	$2,381.94	5.56%	$33,125.46	$31,620.11	-4.54%
603-40000-37451	ELECTRIC SERVICE REVENUES	$0.00	$6,162.06	0.00%	$340.00	$6,162.06	1,712.37%
603-40000-37452	OVERHEAD MAINTENANCE CHARGES	$0.00	$0.00	0.00%	$407.44	$0.00	-100.00%
603-40000-37454	POLE RENTAL CONTRACTS	$0.00	$0.00	0.00%	$2,780.00	$2,650.00	-4.68%
603-40000-37455	CUSTOMER INSTALLATION CHARGES	$0.00	$900.00	0.00%	$8,009.25	$1,900.00	-76.28%
603-40000-37456	OTHER ELECTRIC REVENUES	($498,135.70)	$66.97	100.01%	($446,120.71)	$52,912.12	111.86%
603-40000-37457	EV CHARGER REVENUE	$0.00	$0.00	0.00%	$0.00	$1,285.99	0.00%
603-40000-37458	NEW LINE EXTENSION COSTS REIMB	$0.00	$271.91	0.00%	$5,742.05	$303,403.44	5,183.89%
603-40000-37459	EQUIPMENT RENTAL CHARGES	$4.83	$94.77	1,862.11%	$1,008.10	$3,869.28	283.82%
603-40000-37460	MRES REIMBURSEMENTS	$2,351.10	$4,966.35	111.24%	$6,280.79	$14,907.55	137.35%
603-40000-37461	RESIDENTIAL ELECTRIC SALES	$360,670.08	$169,486.94	-53.01%	$2,122,280.20	$1,859,835.71	-12.37%
603-40000-37462	COMMERCIAL ELECTRIC SALES	$627,738.77	$302,148.97	-51.87%	$4,011,772.03	$3,582,281.49	-10.71%
603-40000-37463	ON CALL REIMBUSEMENTS-HENNING	$0.00	$0.00	0.00%	$0.00	$2,610.00	0.00%
603-40000-39202	TRANSFER FROM WATER - TOWER	($55,000.00)	$0.00	100.00%	$0.00	$55,000.00	0.00%
603-40000-39203	WATER FUND AMI TRANSFER	($20,000.00)	$0.00	100.00%	$0.00	$20,000.00	0.00%
603-40000-39204	TRANSFER FROM WDA PINEWOOD ES...	$0.00	$35,690.53	0.00%	$0.00	$35,690.53	0.00%
603-40000-39205	TRANSFER FROM GOLF-CART PURCHA...	$0.00	$0.00	0.00%	$0.00	$38,261.86	0.00%
603-40000-39215	TRANSFER FROM SCADA	($20,000.00)	$0.00	100.00%	$0.00	$20,000.00	0.00%
603-40000-39999	MISC REVENUE/ERROR CORRECTION	$852,839.00	$0.00	-100.00%	$852,839.00	$0.00	-100.00%
	Revenue Total:	**$1,216,535.48**	**$556,099.18**	**-54.29%**	**$6,833,890.20**	**$6,352,267.76**	**-7.05%**
Expense							
603-40750-101	SALARIES FULL TIME - REGULAR	$198.30	$16,869.20	-8,406.91%	$70,059.92	$104,712.77	-49.46%
603-40750-102	SALARIES FULL TIME - OVERTIME	$0.00	$0.00	0.00%	$0.00	$111.60	0.00%
603-40750-121	P.E.R.A.	$14.87	$1,265.18	-8,408.27%	$5,307.51	$7,876.83	-48.41%
603-40750-122	F.I.C.A.	$12.96	$1,188.10	-9,067.44%	$4,725.21	$7,209.75	-52.58%
603-40750-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.84	$145.89	-17,267.86%	$7,459.26	$2,276.20	69.48%
603-40750-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$41.88	$0.00	100.00%
603-43000-139	OPEB EXPENSE	$6,128.00	$0.00	100.00%	$6,128.00	$0.00	100.00%
603-47000-600	BONDS - PRINCIPAL	($60,000.00)	$0.00	-100.00%	$0.00	$65,000.00	0.00%
603-47500-610	BOND INTEREST & CHARGES	($875.00)	$0.00	-100.00%	$21,155.00	$19,660.00	7.07%
603-47500-620	BOND AGENT FEES	$0.00	$0.00	0.00%	$0.00	$495.00	0.00%
603-49555-225	UTILITY CREDIT CARD FEES EXPENSE	$927.27	$0.00	100.00%	$927.27	$6,044.46	-551.86%
603-49555-900	PURCHASED POWER	($34,219.32)	$253,143.78	-839.77%	$2,849,766.89	$3,573,534.67	-25.40%
603-49555-901	SERVICE TERRITORY BUYOUT	$36,603.57	$0.00	100.00%	$36,603.57	$0.00	100.00%
603-49580-101	SALARIES FULL TIME REGULAR	$806.42	$2,715.96	-236.79%	$21,174.60	$23,577.16	-11.35%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49580-121	P.E.R.A.	$60.39	$203.68	-237.27%	$1,580.84	$1,769.21	-11.92%
603-49580-122	F.I.C.A.	$61.27	$206.55	-237.11%	$1,612.27	$1,789.65	-11.00%
603-49580-131	HEALTH, LIFE, HSA, DEFERRED COMP	$170.00	$541.39	-218.46%	$1,979.84	$2,494.48	-25.99%
603-49580-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$22.80	$0.00	100.00%
603-49581-101	SALARIES FULL TIME REGULAR	$1,362.41	$1,357.98	0.33%	$11,733.85	$11,855.80	-1.04%
603-49581-121	P.E.R.A.	$102.13	$101.84	0.28%	$876.43	$889.65	-1.51%
603-49581-122	F.I.C.A.	$104.49	$103.26	1.18%	$890.95	$898.69	-0.87%
603-49581-131	HEALTH, LIFE, HSA, DEFERRED COMP	$84.99	$95.96	-12.91%	$1,040.37	$1,093.67	-5.12%
603-49581-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$11.40	$0.00	100.00%
603-49581-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$4,548.48	$0.00	100.00%
603-49581-321	TELEPHONE	$41.39	$0.00	100.00%	$248.84	$165.56	33.47%
603-49581-342	ADVERTISING	$0.00	$79.14	0.00%	$0.00	$79.14	0.00%
603-49582-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$726.69	$188.00	74.13%
603-49583-101	SALARIES FULL TIME REGULAR	$408.53	$407.41	0.27%	$3,697.93	$3,536.74	4.36%
603-49583-121	P.E.R.A.	$30.23	$30.55	-1.06%	$275.78	$265.34	3.79%
603-49583-122	F.I.C.A.	$30.96	$30.99	-0.10%	$279.23	$268.55	3.82%
603-49583-131	HEALTH, LIFE, HSA, DEFERRED COMP	$25.48	$28.77	-12.91%	$527.47	$321.47	39.05%
603-49583-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$3.42	$0.00	100.00%
603-49583-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$9.12	$0.00	100.00%
603-49584-101	SALARIES FULL TIME REGULAR	$408.53	$407.41	0.27%	$3,694.18	$3,886.74	-5.21%
603-49584-121	P.E.R.A.	$30.23	$30.55	-1.06%	$275.50	$291.59	-5.84%
603-49584-122	F.I.C.A.	$30.96	$30.99	-0.10%	$279.62	$292.20	-4.50%
603-49584-131	HEALTH, LIFE, HSA, DEFERRED COMP	$25.48	$28.77	-12.91%	$405.30	$404.68	0.15%
603-49584-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$3.42	$0.00	100.00%
603-49584-220	REPAIR & MAINTENANCE SUPPLIES	$32.41	$0.00	100.00%	$1,970.23	$2,151.25	-9.19%
603-49585-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$1,933.00	$0.00	100.00%
603-49585-121	P.E.R.A.	$0.00	$0.00	0.00%	$144.98	$0.00	100.00%
603-49585-122	F.I.C.A.	$0.00	$0.00	0.00%	$131.78	$0.00	100.00%
603-49585-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$760.54	$0.00	100.00%
603-49585-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$0.00	$690.75	0.00%
603-49586-220	REPAIR & MAINTENANCE SUPPLIES	$1,308.60	$657.20	49.78%	$22,151.02	$22,396.80	-1.11%
603-49587-101	SALARIES FULL TIME REGULAR	$0.00	$204.25	0.00%	$79.32	$975.57	-1,129.92%
603-49587-121	P.E.R.A.	$0.00	$15.32	0.00%	$5.95	$73.16	-1,129.58%
603-49587-122	F.I.C.A.	$0.00	$13.88	0.00%	$5.18	$67.07	-1,194.79%
603-49587-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$98.83	0.00%	$34.19	$1,086.30	-3,077.24%
603-49588-101	SALARIES FULL TIME REGULAR	$237.96	$0.00	100.00%	$2,487.23	$0.00	100.00%
603-49588-102	SALARIES FULL TIME OVERTIME	$2,704.40	$3,269.43	-20.89%	$22,280.85	$22,730.25	-2.02%
603-49588-121	P.E.R.A.	$220.69	$245.21	-11.11%	$1,855.61	$1,704.76	8.13%
603-49588-122	F.I.C.A.	$206.60	$230.30	-11.47%	$1,675.37	$1,555.68	7.14%
603-49588-131	HEALTH, LIFE, HSA, DEFERRED COMP	$133.04	$94.41	29.04%	$2,740.58	$1,383.40	49.52%
603-49588-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$15.05	$0.00	100.00%
603-49590-101	SALARIES FULL TIME REGULAR	$866.40	$3,415.96	-294.27%	$23,577.20	$24,452.16	-3.71%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49590-121	P.E.R.A.	$65.31	$256.18	-292.25%	$1,759.91	$1,834.84	-4.26%
603-49590-122	F.I.C.A.	$65.79	$253.14	-284.77%	$1,775.27	$1,849.63	-4.19%
603-49590-131	HEALTH, LIFE, HSA, DEFERRED COMP	$169.80	$464.72	-173.69%	$2,430.34	$2,417.81	0.52%
603-49590-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$24.10	$0.00	100.00%
603-49591-101	SALARIES FULL TIME REGULAR	$62.80	$0.00	100.00%	$398.98	$910.82	-128.29%
603-49591-121	P.E.R.A.	$5.11	$0.00	100.00%	$30.29	$73.82	-143.71%
603-49591-122	F.I.C.A.	$4.21	$0.00	100.00%	$28.83	$62.46	-116.65%
603-49591-131	HEALTH, LIFE, HSA, DEFERRED COMP	$10.10	$0.00	100.00%	$25.74	$248.10	-863.87%
603-49591-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.18	$0.00	100.00%
603-49591-220	REPAIR & MAINTENANCE SUPPLIES	$652.75	$0.00	100.00%	$825.55	$97.50	88.19%
603-49592-101	SALARIES FULL TIME REGULAR	$3,409.43	$1,181.50	65.35%	$16,457.96	$18,363.40	-11.58%
603-49592-102	SALARIES FULL TIME OVERTIME	$659.60	$887.21	-34.51%	$5,758.42	$5,988.23	-3.99%
603-49592-121	P.E.R.A.	$305.47	$155.16	49.21%	$1,664.11	$1,826.35	-9.75%
603-49592-122	F.I.C.A.	$299.41	$142.62	52.37%	$1,524.29	$1,646.26	-8.00%
603-49592-131	HEALTH, LIFE, HSA, DEFERRED COMP	$194.60	$299.27	-53.79%	$3,189.85	$4,954.92	-55.33%
603-49592-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$21.53	$0.00	100.00%
603-49592-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$19,726.32	$4,809.00	75.62%
603-49593-101	SALARIES FULL TIME REGULAR	($1,782.51)	$3,508.12	-296.81%	$46,789.37	$45,277.11	3.23%
603-49593-102	SALARIES FULL TIME OVERTIME	$0.00	$393.75	0.00%	$1,913.47	$1,973.66	-3.15%
603-49593-121	P.E.R.A.	($133.53)	$292.67	-319.18%	$3,636.96	$3,543.98	2.56%
603-49593-122	F.I.C.A.	($167.14)	$280.76	-267.98%	$3,237.61	$3,224.50	0.40%
603-49593-131	HEALTH, LIFE, HSA, DEFERRED COMP	$644.53	$605.73	6.02%	$8,939.58	$10,268.16	-14.86%
603-49593-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$42.45	$0.00	100.00%
603-49593-220	REPAIR & MAINTENANCE SUPPLIES	$4,144.40	$0.00	100.00%	$10,031.64	$65.71	99.34%
603-49594-101	SALARIES FULL TIME REGULAR	$5,114.59	$11,810.17	-130.91%	$125,118.10	$122,233.53	2.31%
603-49594-102	SALARIES FULL TIME OVERTIME	$773.74	$367.66	52.48%	$2,505.53	$1,633.09	34.82%
603-49594-121	P.E.R.A.	$442.05	$913.27	-106.60%	$9,514.59	$9,308.02	2.17%
603-49594-122	F.I.C.A.	$375.49	$855.91	-127.94%	$8,575.05	$8,467.87	1.25%
603-49594-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,830.97	$3,330.73	-81.91%	$26,996.33	$35,137.54	-30.16%
603-49594-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$100.85	$0.00	100.00%
603-49594-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$1,101.67	0.00%	$12,185.46	$17,606.38	-44.49%
603-49595-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$425.76	$283.56	33.40%
603-49595-121	P.E.R.A.	$0.00	$0.00	0.00%	$31.87	$21.27	33.26%
603-49595-122	F.I.C.A.	$0.00	$0.00	0.00%	$29.00	$19.80	31.72%
603-49595-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$202.68	$70.79	65.07%
603-49595-220	REPAIR & MAINTENANCE SUPPLIES	$1,698.89	$0.00	100.00%	$1,820.05	$737.58	59.47%
603-49596-101	SALARIES FULL TIME REGULAR	$10,945.29	$1,278.92	88.32%	$18,464.88	$15,230.01	17.52%
603-49596-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$0.00	$131.25	0.00%
603-49596-121	P.E.R.A.	$153.24	$95.93	37.40%	$714.97	$1,152.09	-61.14%
603-49596-122	F.I.C.A.	$139.59	$96.69	30.73%	$649.43	$1,060.01	-63.22%
603-49596-131	HEALTH, LIFE, HSA, DEFERRED COMP	$474.93	$56.58	88.09%	$2,915.56	$3,800.45	-30.35%
603-49596-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.71	$0.00	100.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49596-220	REPAIR & MAINTENANCE SUPPLIES	$145.31	$31.66	78.21%	$2,395.87	$10,660.19	-344.94%
603-49597-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$872.34	$1,186.13	-35.97%
603-49597-121	P.E.R.A.	$0.00	$0.00	0.00%	$64.96	$88.97	-36.96%
603-49597-122	F.I.C.A.	$0.00	$0.00	0.00%	$58.78	$79.31	-34.93%
603-49597-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$217.16	$356.39	-64.11%
603-49597-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$1.78	$0.00	100.00%
603-49597-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$23.07	$2,040.12	-8,743.17%
603-49598-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$109.52	$350.00	-219.58%
603-49598-121	P.E.R.A.	$0.00	$0.00	0.00%	$8.21	$26.25	-219.73%
603-49598-122	F.I.C.A.	$0.00	$0.00	0.00%	$6.71	$23.33	-247.69%
603-49598-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$24.47	$84.92	-247.04%
603-49598-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$922.64	$0.00	100.00%
603-49830-129	PENSION EXPENSE	($59,689.00)	$0.00	-100.00%	($59,689.00)	$0.00	-100.00%
603-49901-101	SALARIES FULL TIME REGULAR	$15,008.83	$4,394.58	70.72%	$42,273.54	$31,460.72	25.58%
603-49901-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$316.09	$65.63	79.24%
603-49901-121	P.E.R.A.	$234.47	$329.62	-40.58%	$2,274.73	$2,366.25	-4.02%
603-49901-122	F.I.C.A.	$220.77	$289.30	-31.04%	$1,967.74	$2,028.02	-3.06%
603-49901-131	HEALTH, LIFE, HSA, DEFERRED COMP	$424.87	$1,061.85	-149.92%	$7,424.48	$8,716.39	-17.40%
603-49901-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$42.37	$0.00	100.00%
603-49902-101	SALARIES FULL TIME REGULAR	$1,074.50	$1,214.26	-13.01%	$24,688.56	$17,544.92	28.94%
603-49902-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$183.47	$245.98	-34.07%
603-49902-121	P.E.R.A.	$66.59	$91.08	-36.78%	$1,842.40	$1,337.53	27.40%
603-49902-122	F.I.C.A.	$51.87	$86.78	-67.30%	$1,566.02	$1,131.49	27.75%
603-49902-131	HEALTH, LIFE, HSA, DEFERRED COMP	$318.78	$159.18	50.07%	$5,841.31	$4,887.32	16.33%
603-49902-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$58.05	$0.00	100.00%
603-49903-101	SALARIES FULL TIME REGULAR	$8,634.94	$9,558.14	-10.69%	$70,834.19	$75,884.74	-7.13%
603-49903-102	OVERTIME	$0.00	$0.00	0.00%	$1.46	$0.00	100.00%
603-49903-121	PERA	$647.18	$716.87	-10.77%	$5,271.83	$5,691.55	-7.96%
603-49903-122	FICA	$582.07	$660.75	-13.52%	$4,468.78	$4,831.86	-8.12%
603-49903-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,345.75	$1,866.47	-38.69%	$17,765.09	$19,797.81	-11.44%
603-49903-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$127.07	$0.00	100.00%
603-49903-200	OFFICE SUPPLIES	$3,131.60	$1,290.05	58.81%	$14,278.48	$18,135.86	-27.02%
603-49903-321	TELEPHONE CHARGES	$424.97	$0.00	100.00%	$4,563.08	$5,101.20	-11.79%
603-49903-322	POSTAGE	$1,343.54	$1,079.26	19.67%	$11,954.77	$11,530.65	3.55%
603-49908-101	SALARIES FULL TIME REGULAR	($1,968.20)	$302.49	-115.37%	$2,085.73	$3,594.27	-72.33%
603-49908-121	P.E.R.A.	($147.89)	$22.68	-115.34%	$154.76	$269.57	-74.19%
603-49908-122	F.I.C.A.	($154.99)	$20.12	-112.98%	$87.07	$227.03	-160.74%
603-49908-131	HEALTH, LIFE, HSA, DEFERRED COMP	$78.81	$52.45	33.45%	$1,136.08	$897.14	21.03%
603-49908-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$7.43	$0.00	100.00%
603-49908-307	ENERGY CONSERVATION PRGMS	$2,560.93	$701.20	72.62%	$7,512.79	$13,907.55	-85.12%
603-49908-342	ENERGY CONSERVATION ADVERTISNG	$0.00	$0.00	0.00%	$3,995.00	$7,082.47	-77.28%
603-49910-101	SALARIES-FULL TIME REGULAR	$0.00	$0.00	0.00%	$0.00	$720.42	0.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49910-102	OVERTIME	$0.00	$1,751.75	0.00%	$0.00	$9,135.84	0.00%
603-49910-121	PERA	$0.00	$131.40	0.00%	$0.00	$741.53	0.00%
603-49910-122	F.I.C.A. AND/OR MEDICARE	$0.00	$124.25	0.00%	$0.00	$672.53	0.00%
603-49910-131	HEALTH, LIFE, HSA & DEFFERED COMP...	$0.00	$48.39	0.00%	$0.00	$1,109.44	0.00%
603-49920-101	SALARIES FULL TIME REGULAR	$14,291.02	$14,597.07	-2.14%	$121,889.93	$116,844.13	4.14%
603-49920-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$7.31	$0.00	100.00%
603-49920-121	P.E.R.A.	$1,084.35	$1,108.69	-2.24%	$9,320.95	$8,943.75	4.05%
603-49920-122	F.I.C.A.	$1,011.80	$971.49	3.98%	$8,813.93	$8,383.08	4.89%
603-49920-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,658.51	$2,083.97	21.61%	$20,981.53	$18,364.07	12.48%
603-49920-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$176.10	$0.00	100.00%
603-49920-142	UNEMPLOYMENT/SEVERENCE PAY	$0.00	$0.00	0.00%	$9,789.26	$0.00	100.00%
603-49920-200	OFFICE SUPPLIES	$3,848.84	$2,697.83	29.91%	$90,803.75	$22,614.49	75.10%
603-49920-301	AUDITING FEE	$0.00	$0.00	0.00%	$8,453.70	$16,260.72	-92.35%
603-49920-303	ENGINEERING FEES	$9,576.00	$9,600.00	-0.25%	$22,721.00	$14,745.50	35.10%
603-49920-304	LEGAL FEES	$0.00	$0.00	0.00%	$543.75	$0.00	100.00%
603-49920-306	DRUG TESTING EXPENSES	$0.00	$0.00	0.00%	$204.00	$852.41	-317.85%
603-49920-321	TELEPHONE	$713.93	$225.01	68.48%	$8,842.34	$8,297.09	6.17%
603-49920-322	POSTAGE	$1,357.31	$1,500.00	-10.51%	$10,214.62	$12,571.93	-23.08%
603-49920-342	ADVERTISING EXPENSE	$200.00	$600.00	-200.00%	$7,851.63	$3,347.50	57.37%
603-49920-360	INSURANCE	$21,259.00	$0.00	100.00%	$43,810.63	$768.73	98.25%
603-49920-417	CLOTHING ALLOWANCE	$1,562.94	$360.38	76.94%	$11,147.52	$7,324.68	34.29%
603-49920-418	SAFETY GLASSES	$90.00	$0.00	100.00%	$101.24	$266.55	-163.29%
603-49920-433	DUES AND SUBSCRIPTIONS	$1,259.73	$1,052.60	16.44%	$18,407.55	$19,813.16	-7.64%
603-49925-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$1,931.48	$2,983.69	-54.48%
603-49925-121	P.E.R.A.	$0.00	$0.00	0.00%	$143.85	$223.77	-55.56%
603-49925-122	F.I.C.A.	$0.00	$0.00	0.00%	$116.03	$192.56	-65.96%
603-49925-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$573.38	$856.40	-49.36%
603-49925-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$3.58	$0.00	100.00%
603-49925-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$729.06	$1,034.98	-41.96%
603-49928-101	SALARIES FULL TIME REGULAR	$446.52	$0.00	100.00%	$2,800.47	$3,053.64	-9.04%
603-49928-121	P.E.R.A.	$33.48	$0.00	100.00%	$209.12	$228.98	-9.50%
603-49928-122	F.I.C.A.	$29.99	$0.00	100.00%	$185.91	$208.17	-11.97%
603-49928-131	HEALTH, LIFE, HSA, DEFERRED COMP	$106.93	$0.00	100.00%	$968.01	$1,222.09	-26.25%
603-49928-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.99	$0.00	100.00%
603-49928-331	MEETING EXPENSES	$0.00	$0.00	0.00%	$179.03	$78.71	56.04%
603-49928-418	SAFETY TRAINING EXPENSES	$3,524.58	$806.15	77.13%	$10,984.72	$12,337.17	-12.31%
603-49930-101	SALARIES FULL TIME REGULAR	$3,588.47	$3,355.56	6.49%	$15,411.24	$6,614.59	57.08%
603-49930-121	P.E.R.A	$269.13	$251.68	6.48%	$1,150.04	$496.11	56.86%
603-49930-122	F.I.C.A.	$238.51	$241.54	-1.27%	$1,043.41	$484.96	53.52%
603-49930-131	HEALTH, LIFE, HSA, DEFERRED COMP	$790.11	$852.13	-7.85%	$2,949.89	$1,183.75	59.87%
603-49930-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$13.14	$0.00	100.00%
603-49930-220	REPAIR & MAINTENANCE SUPPLIES	$10,377.96	$133.58	98.71%	$18,319.04	$2,465.02	86.54%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49932-101	SALARIES FULL TIME REGULAR	$3,768.71	$1,139.78	69.76%	$30,783.74	$20,198.10	34.39%
603-49932-121	P.E.R.A.	$282.95	$85.48	69.79%	$2,292.36	$1,514.86	33.92%
603-49932-122	F.I.C.A.	$264.59	$83.41	68.48%	$2,125.32	$1,404.88	33.90%
603-49932-131	HEALTH, LIFE, HSA, DEFERRED COMP	$626.02	$225.35	64.00%	$6,692.44	$5,763.10	13.89%
603-49932-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$32.48	$0.00	100.00%
603-49932-210	OPERATING SUPPLIES	$88.09	$98.62	-11.95%	$2,650.22	$3,198.94	-20.70%
603-49932-220	REPAIR & MAINTENANCE SUPPLIES	$100.92	$55.00	45.50%	$268.00	$2,258.09	-742.57%
603-49932-225	TREES AND LANDSCAPING	$470.00	$0.00	100.00%	$470.00	$628.67	-33.76%
603-49932-240	SMALL TOOLS & EQUIPMENT	$3,314.32	$78.36	97.64%	$5,775.15	$1,953.04	66.18%
603-49932-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$284.68	$0.00	100.00%
603-49933-101	SALARIES FULL TIME REGULAR	$4,321.75	$1,517.89	64.88%	$17,015.58	$18,431.00	-8.32%
603-49933-121	P.E.R.A.	$323.33	$113.85	64.79%	$1,277.04	$1,384.71	-8.43%
603-49933-122	F.I.C.A.	$320.38	$103.54	67.68%	$1,176.44	$1,275.80	-8.45%
603-49933-131	HEALTH, LIFE, HSA, DEFERRED COMP	$270.32	$552.97	-104.56%	$4,182.40	$4,807.64	-14.95%
603-49933-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$7.19	$0.00	100.00%
603-49933-212	MOTOR FUELS & LUBRICANTS	$935.81	$0.00	100.00%	$9,205.92	$9,229.81	-0.26%
603-49933-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$411.88	$137.91	66.52%
603-49933-240	SMALL TOOLS & EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$62.27	0.00%
603-49933-320	COMMUNICATION EQUIP. REPAIRS	$0.00	$0.00	0.00%	$0.00	$275.55	0.00%
603-49933-400	EQUIPMENT REPAIR & MAINTENANCE	($1,168.23)	$52.43	-104.49%	$7,614.40	$10,412.54	-36.75%
603-49960-365	INSURANCE CLAIM REV/EXPENSE	$0.00	$0.00	0.00%	$0.00	($39,502.95)	0.00%
603-49970-420	DEPRECIATION	$45,793.00	$45,086.00	1.54%	$541,739.00	$541,032.00	0.13%
603-49980-635	INTEREST EXP. (DEPOSIT REFUND)	$6,591.29	$5,692.17	13.64%	$8,638.73	$7,307.56	15.41%
603-49990-622	TRANSFER TO GENERAL FUND	$54,168.00	$27,084.00	50.00%	$352,084.00	$325,008.00	7.69%
603-49991-452	LOSS ON DISPOSAL OF INVENTORY	($1,860.00)	$0.00	-100.00%	($1,860.00)	$0.00	-100.00%
603-49993-522	INVENTORY PURCHASES	($106,044.71)	$33,301.83	-131.40%	$154,144.80	$4,147.11	97.31%
603-49995-107	CONTRACT LABOR	$820.50	$0.00	100.00%	$12,979.50	$17,404.50	-34.09%
603-49995-512	STATION EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$32,556.87	0.00%
603-49995-513	POLES TOWERS AND FIXTURES	$282.10	$66,788.24	-23,575.38%	$1,720.79	$66,788.24	-3,781.25%
603-49995-514	OVERHEAD CONDUCTORS & DEVICES	$255.98	$0.00	100.00%	$1,360.83	$0.00	100.00%
603-49995-515	UNDERGROUND CONDUCTORS & DEV…	$21,742.01	$0.00	100.00%	$86,802.08	$0.00	100.00%
603-49995-516	LINE TRANSFORMERS, REG. & CAPA	$635.50	$0.00	100.00%	$65,165.72	$0.00	100.00%
603-49995-518	METERS	$3,272.52	$0.00	100.00%	$6,223.30	$0.00	100.00%
603-49995-519	STREET LIGHTING & SIGNALS	$2,878.60	$0.00	100.00%	$4,818.53	$0.00	100.00%
603-49995-525	OFFICE FURNITURE & EQUIPMENT	$0.00	$0.00	0.00%	$9,607.50	$0.00	100.00%
603-49995-526	TRANSPORTATION EQUIPMENT	($384,269.00)	$0.00	-100.00%	($0.15)	$19,679.99	120,093.33%
	Expense Total:	**($300,316.05)**	**$564,367.68**	**-287.92%**	**$5,445,626.37**	**$5,861,018.18**	**-7.63%**
	Fund 603 Surplus (Deficit):	**1,516,851.53**	**($8,268.50)**	**-100.55%**	**$1,388,263.83**	**$491,249.58**	**-64.61%**

Fund: 604 - WATER FUND

Revenue

604-40000-31020	CURRENT AD VALOREM TAXES	$14,827.95	$1,039.42	-92.99%	$180,511.18	$176,383.51	-2.29%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
604-40000-33439	PERA PENSION OTHER REV	$4,079.00	$0.00	-100.00%	$4,079.00	$0.00	-100.00%
604-40000-36100	SPECIAL ASSESSMENTS RECEIVABLE	($20,454.96)	$7,874.76	138.50%	$4,336.34	$32,838.17	657.28%
604-40000-36101	SPECIAL ASSESSMENT INTEREST	($6,782.63)	$101.89	101.50%	$0.16	$5,629.19	518,143.75%
604-40000-36210	INTEREST EARNINGS	$838.35	$3,099.94	269.77%	$29,429.33	$34,106.09	15.89%
604-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	($732.21)	($30.99)	95.77%	$1,991.06	$4,488.95	125.46%
604-40000-37001	DIVIDENDS RECEIVED	$979.00	$0.00	-100.00%	$979.00	$0.00	-100.00%
604-40000-37100	RESIDENTIAL WATER SALES	$35,925.09	$36,010.19	0.24%	$452,963.44	$422,611.78	-6.70%
604-40000-37102	COMMERCIAL WATER SALES	$23,485.93	$23,389.11	-0.41%	$347,010.96	$366,063.35	5.49%
604-40000-37110	WATER SERVICE CHARGES	$0.00	$0.00	0.00%	$1,160.00	$1,520.00	31.03%
604-40000-37120	WATER CUSTOMER SERVICES	$672.00	$810.15	20.56%	$12,220.30	$17,220.40	40.92%
604-40000-37130	TOWER LEASE INCOME	($45,256.00)	$0.00	100.00%	$28,886.19	$76,018.30	163.16%
604-40000-37131	TOWER LEASE INTEREST	$42,566.00	$0.00	-100.00%	$42,566.00	$0.00	-100.00%
604-40000-37170	OTHER WATER REVENUE	($561.57)	$1,965.36	449.98%	($363.87)	$4,453.46	1,323.92%
604-40000-37450	LATE FEES	$0.00	$0.00	0.00%	$0.00	$6.54	0.00%
604-40000-39999	MISC REVENUE/ERROR CORRECTION	($928,696.00)	$0.00	100.00%	($928,696.00)	$0.00	100.00%
	Revenue Total:	**($879,110.05)**	**$74,259.83**	**108.45%**	**$177,073.09**	**$1,141,339.74**	**544.56%**
Expense							
604-43000-139	OPEB EXPENSE	$252.00	$0.00	100.00%	$252.00	$0.00	100.00%
604-47000-600	BONDS - PRINCIPAL	($258,000.00)	$0.00	-100.00%	$0.00	$252,000.00	0.00%
604-47500-610	BOND INTEREST	$8,813.00	$0.00	100.00%	$17,813.00	$15,510.00	12.93%
604-49400-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$0.00	$238.38	0.00%
604-49400-121	PERA	$0.00	$0.00	0.00%	$0.00	$17.88	0.00%
604-49400-122	FICA	$0.00	$0.00	0.00%	$0.00	$14.70	0.00%
604-49400-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$0.00	$82.73	0.00%
604-49405-101	SALARIES FULL TIME REGULAR	$0.00	$211.60	0.00%	$1,286.11	$1,300.50	-1.12%
604-49405-102	SALARIES FULL TIME OVERTIME	$659.86	$557.11	15.57%	$4,435.68	$4,544.20	-2.45%
604-49405-121	P.E.R.A.	$49.81	$57.67	-15.78%	$428.49	$438.36	-2.30%
604-49405-122	F.I.C.A.	$47.70	$54.85	-14.99%	$384.31	$398.39	-3.66%
604-49405-131	HEALTH, LIFE, HSA, DEFERRED COMP	$14.43	$22.60	-56.62%	$715.07	$475.76	33.47%
604-49405-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$8.33	$0.00	100.00%
604-49405-380	UTILITIES	$9,061.72	$4,502.95	50.31%	$84,056.21	$56,068.93	33.30%
604-49405-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$188.60	0.00%	$0.00	$244.82	0.00%
604-49410-101	SALARIES FULL TIME REGULAR	$7,012.78	$11,866.67	-69.21%	$75,672.71	$68,875.12	8.98%
604-49410-102	SALARIES FULL TIME OVERTIME	$1,181.54	$1,394.89	-18.06%	$7,120.91	$7,962.20	-11.81%
604-49410-121	P.E.R.A.	$245.77	$994.54	-304.66%	$5,784.93	$5,772.73	0.21%
604-49410-122	F.I.C.A.	$523.26	$918.77	-75.59%	$5,555.62	$5,170.97	6.92%
604-49410-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,059.18	$2,384.78	-15.81%	$14,338.33	$16,733.66	-16.71%
604-49410-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$85.57	$0.00	100.00%
604-49410-210	GENERAL SUPPLIES	$6,304.58	$2,473.91	60.76%	$40,584.07	$35,626.00	12.22%
604-49410-220	REPAIR & MAINTENANCE SUPPLIES	$415.93	$17.57	95.78%	$7,193.93	$5,557.38	22.75%
604-49410-321	CELL PHONE EXPENSE	$0.00	$0.00	0.00%	$87.44	$0.00	100.00%
604-49410-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$5,058.24	$9,040.93	-78.74%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
604-49415-101	SALARIES FULL TIME REGULAR	$3,054.26	$847.23	72.26%	$26,822.39	$51,096.68	-90.50%
604-49415-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$0.00	$3,054.92	0.00%
604-49415-121	P.E.R.A.	$229.18	$63.55	72.27%	$2,015.16	$4,062.99	-101.62%
604-49415-122	F.I.C.A.	$221.89	$58.93	73.44%	$1,728.02	$3,598.36	-108.24%
604-49415-131	HEALTH, LIFE, HSA, DEFERRED COMP	$392.26	$208.49	46.85%	$7,027.12	$14,191.44	-101.95%
604-49415-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$39.00	$0.00	100.00%
604-49415-210	GENERAL SUPPLIES	$1,006.00	$0.00	100.00%	$16,950.32	$3,768.94	77.76%
604-49415-220	REPAIR & MAINTENANCE SUPPLIES	$149.45	$0.00	100.00%	$11,357.61	$25,108.18	-121.07%
604-49415-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$324.03	0.00%
604-49415-402	WATER TOWER REPAIRS	$0.00	$0.00	0.00%	$0.00	$3,672.00	0.00%
604-49420-101	SALARIES FULL TIME REGULAR	($12,549.86)	$5,876.46	-146.82%	$32,517.24	$46,045.55	-41.60%
604-49420-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$148.77	$0.00	100.00%
604-49420-121	P.E.R.A.	$431.82	$446.37	-3.37%	$3,813.75	$3,527.51	7.51%
604-49420-122	F.I.C.A.	$415.19	$398.70	3.97%	$3,631.30	$3,330.46	8.28%
604-49420-131	HEALTH, LIFE, HSA, DEFERRED COMP	$744.21	$857.29	-15.19%	$6,802.87	$7,126.33	-4.75%
604-49420-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$55.92	$0.00	100.00%
604-49420-142	SEVERENCE PAY	$0.00	$0.00	0.00%	$34,442.32	$0.00	100.00%
604-49420-210	GENERAL SUPPLIES	$81.71	$4,006.28	-4,803.05%	$1,991.07	$6,804.90	-241.77%
604-49420-301	AUDITING FEE	$0.00	$0.00	0.00%	$1,127.16	$3,065.26	-171.95%
604-49420-321	TELEPHONE	$294.40	$153.42	47.89%	$2,866.67	$3,492.83	-21.84%
604-49420-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$859.56	$905.00	-5.29%
604-49420-360	INSURANCE	$7,652.00	$0.00	100.00%	$14,556.52	$0.00	100.00%
604-49420-433	DUES AND SUBSCRIPTIONS	$4,811.00	$0.00	100.00%	$21,010.59	$31,510.00	-49.97%
604-49420-520	BUILDINGS & STRUCTURES	$0.00	$525.32	0.00%	$0.00	$525.32	0.00%
604-49420-530	IMPROVEMENTS OTHER THAN BLDGS	$0.00	$0.00	0.00%	$21,917.53	$0.00	100.00%
604-49420-570	WATER TREATMENT PLNT EXPANSION	$0.00	$0.00	0.00%	$116,226.69	$0.00	100.00%
604-49420-580	WATER DISTRIBUTION SYSTEM	$0.00	$73.71	0.00%	$0.00	$73.71	0.00%
604-49420-590	METERS	$0.00	$50,465.85	0.00%	$0.00	$50,465.85	0.00%
604-49425-101	SALARIES FULL TIME REGULAR	$0.00	$273.30	0.00%	$4,571.18	$6,624.61	-44.92%
604-49425-121	P.E.R.A.	$0.00	$20.50	0.00%	$342.75	$496.84	-44.96%
604-49425-122	F.I.C.A.	$0.00	$16.94	0.00%	$298.45	$419.47	-40.55%
604-49425-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$122.49	0.00%	$1,613.76	$2,727.21	-69.00%
604-49425-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$4.26	$0.00	100.00%
604-49425-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$1,199.14	$1,837.75	-53.26%
604-49425-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$511.84	0.00%
604-49430-101	SALARIES FULL TIME REGULAR	($793.02)	$1,311.84	-265.42%	$12,197.21	$12,627.99	-3.53%
604-49430-121	P.E.R.A.	($59.96)	$98.40	-264.11%	$909.51	$950.89	-4.55%
604-49430-122	F.I.C.A.	($70.25)	$91.25	-229.89%	$758.92	$789.83	-4.07%
604-49430-131	HEALTH, LIFE, HSA, DEFERRED COMP	$365.23	$327.71	10.27%	$3,706.19	$4,118.87	-11.13%
604-49430-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$26.50	$0.00	100.00%
604-49430-210	GENERAL SUPPLIES	$762.80	$398.78	47.72%	$8,008.01	$22,651.83	-182.86%
604-49435-101	SALARIES FULL TIME REGULAR	$1,467.68	$1,481.22	-0.92%	$19,641.90	$11,234.78	42.80%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
604-49435-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$228.36	$0.00	100.00%
604-49435-121	P.E.R.A.	$110.14	$111.09	-0.86%	$1,490.69	$843.47	43.42%
604-49435-122	F.I.C.A.	$100.94	$105.63	-4.65%	$1,334.56	$758.89	43.14%
604-49435-131	HEALTH, LIFE, HSA, DEFERRED COMP	$371.28	$213.74	42.43%	$3,430.71	$2,488.21	27.47%
604-49435-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$31.36	$0.00	100.00%
604-49435-210	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$99.39	$0.00	100.00%
604-49440-101	SALARIES FULL TIME REGULAR	$2,572.52	$163.98	93.63%	$4,358.24	$6,440.02	-47.77%
604-49440-102	SALARIES FULL TIME OVERTIME	$1.43	$0.00	100.00%	$1.43	$0.00	100.00%
604-49440-121	P.E.R.A.	$193.60	$12.30	93.65%	$328.83	$383.24	-16.55%
604-49440-122	F.I.C.A.	$116.39	$9.93	91.47%	$241.02	$313.45	-30.05%
604-49440-129	PENSION EXPENSE	($21,025.00)	$0.00	-100.00%	($21,025.00)	$0.00	-100.00%
604-49440-131	HEALTH, LIFE, HSA, DEFERRED COMP	$397.50	$75.83	80.92%	$809.24	$1,568.94	-93.88%
604-49440-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$1.94	$0.00	100.00%
604-49440-212	MOTOR FUELS & LUBRICANTS	$267.56	$0.00	100.00%	$2,693.20	$2,502.26	7.09%
604-49440-400	EQUIPMENT REPAIR & MAINTENANCE	$601.96	$0.00	100.00%	$972.30	$151.83	84.38%
604-49970-420	DEPRECIATION	$24,159.00	$21,681.00	10.26%	$262,650.00	$260,172.00	0.94%
604-49990-721	TOWER LOAN PMT	($55,000.00)	$0.00	-100.00%	$0.00	$55,000.00	0.00%
604-49990-722	TRSF TO SCADA LOAN	($20,000.00)	$0.00	-100.00%	$0.00	$20,000.00	0.00%
604-49990-723	TRANSFER TO ELECTRIC-AMI LOAN	($20,000.00)	$0.00	-100.00%	$0.00	$20,000.00	0.00%
604-49993-522	INVENTORY PURCHASES	$30,970.42	($587.56)	101.90%	$18,452.93	$13,326.51	27.78%
	Expense Total:	**($268,914.71)**	**$115,556.48**	**-142.97%**	**$928,145.51**	**$1,200,764.63**	**-29.37%**
	Fund 604 Surplus (Deficit):	**-610,195.34**	**($41,296.65)**	**93.23%**	**($751,072.42)**	**($59,424.89)**	**92.09%**
Fund: 605 - LIQUOR FUND							
Revenue							
605-40000-33439	PERA PENSION OTHER REV	$9,014.00	$0.00	-100.00%	$9,014.00	$0.00	-100.00%
605-40000-36210	INTEREST EARNINGS	($1,092.10)	$1,995.55	282.73%	$16,960.75	$18,698.84	10.25%
605-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	($1,213.11)	($51.34)	95.77%	$3,298.77	$7,437.24	125.45%
605-40000-37001	DIVIDENDS RECEIVED	$535.00	$0.00	-100.00%	$535.00	$0.00	-100.00%
605-40000-37811	LIQUOR SALES-OFF SALE	$129,853.58	$124,925.01	-3.80%	$1,196,600.26	$1,124,299.09	-6.04%
605-40000-37812	BEER SALES-OFF SALE	$110,972.60	$106,490.42	-4.04%	$1,457,456.99	$1,407,366.35	-3.44%
605-40000-37814	SOFT DRINKS-OFF SALE	$4,657.83	$4,885.02	4.88%	$66,379.24	$68,008.50	2.45%
605-40000-37818	THC BEVERAGE & EDIBLE SALES	$997.70	$2,069.71	107.45%	$4,438.99	$21,654.33	387.82%
605-40000-37820	CIGARETTE SALES	$3,104.00	$3,767.75	21.38%	$32,864.71	$41,646.75	26.72%
605-40000-37835	MISCELLANEOUS REVENUES	$136.97	$0.00	-100.00%	$432.65	$688.19	59.06%
605-40000-39999	MISC REVENUE/ERROR CORRECTION	($22,542.00)	$0.00	100.00%	($22,542.00)	$0.00	100.00%
	Revenue Total:	**$234,424.47**	**$244,082.12**	**4.12%**	**$2,765,439.36**	**$2,689,799.29**	**-2.74%**
Expense							
605-43000-139	OPEB EXPENSE	($1,001.00)	$0.00	-100.00%	($1,001.00)	$0.00	-100.00%
605-49750-251	LIQUOR PURCHASES	$72,186.44	$17,812.12	75.32%	$825,621.93	$754,589.81	8.60%
605-49750-252	BEER PURCHASES	$83,323.29	$70,506.19	15.38%	$1,100,564.76	$1,067,064.43	3.04%
605-49750-254	MIX & SOFTDRINK PURCHASES	$1,347.58	$1,006.53	25.31%	$24,555.68	$22,528.68	8.25%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
605-49750-255	PLASTIC CUPS,MUGS,MIRRORS,ETC.	$0.00	$0.00	0.00%	$395.65	$300.00	24.18%
605-49750-256	CIGARETTE PURCHASES	$3,681.90	$2,514.94	31.69%	$34,283.90	$40,255.90	-17.42%
605-49750-257	THC BEVERAGE & EDIBLE EXPENSE	($2,033.69)	$386.95	-119.03%	$521.61	$7,864.66	-1,407.77%
605-49750-333	FREIGHT	$5,577.77	$365.51	93.45%	$22,425.83	$15,947.08	28.89%
605-49751-101	SALARIES FULL TIME REGULAR	$15,054.29	$12,412.44	17.55%	$109,254.03	$107,525.01	1.58%
605-49751-121	P.E.R.A.	$732.31	$936.54	-27.89%	$8,134.11	$8,136.80	-0.03%
605-49751-122	F.I.C.A.	$667.15	$891.79	-33.67%	$6,989.74	$7,246.79	-3.68%
605-49751-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,725.07	$2,014.41	-16.77%	$19,906.78	$22,101.13	-11.02%
605-49751-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$132.44	$0.00	100.00%
605-49751-142	SEVERENCE PAY	$0.00	$0.00	0.00%	$7,235.54	$0.00	100.00%
605-49751-200	OFFICE SUPPLIES	$363.91	$66.78	81.65%	$2,440.69	$1,730.70	29.09%
605-49751-214	BOTTLE BAGS, ICE BAGS, ETC.	$648.62	$223.25	65.58%	$9,451.86	$3,841.64	59.36%
605-49751-225	CREDIT CARD CHARGES	$5,465.89	$0.00	100.00%	$66,574.62	$53,113.93	20.22%
605-49751-301	AUDITING FEE	$0.00	$0.00	0.00%	$2,817.90	$6,437.39	-128.45%
605-49751-321	CELL PHONE REIMB	$74.50	$75.00	-0.67%	$829.18	$900.00	-8.54%
605-49751-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$1,161.23	$485.31	58.21%
605-49751-342	ADVERTISING EXPENSE	$210.00	$0.00	100.00%	$1,730.75	$2,638.25	-52.43%
605-49751-360	INSURANCE	$6,574.00	$0.00	100.00%	$17,281.82	$0.00	100.00%
605-49751-432	BAD DEBT EXPENSES	$0.00	$0.00	0.00%	$20.00	($84.68)	523.40%
605-49751-433	DUES AND SUBSCRIPTIONS	$20.00	$1,700.00	-8,400.00%	$3,387.00	$6,264.37	-84.95%
605-49751-560	FURNITURE & FIXTURES	$835.27	$0.00	100.00%	$5,019.59	$597.82	88.09%
605-49752-101	SALARIES FULL TIME REGULAR	$8,522.00	$12,549.60	-47.26%	$104,110.14	$108,731.28	-4.44%
605-49752-102	SALARIES FULL TIME OVERTIME	$327.92	$0.00	100.00%	$2,466.17	$2,738.94	-11.06%
605-49752-103	SALARIES PART TIME REGULAR	$8,109.49	$9,683.50	-19.41%	$80,862.77	$84,723.60	-4.77%
605-49752-121	P.E.R.A.	$1,246.67	$1,473.80	-18.22%	$26,028.31	$12,837.19	50.68%
605-49752-122	F.I.C.A.	$1,255.00	$1,540.38	-22.74%	$13,798.61	$14,365.22	-4.11%
605-49752-129	PENSION EXPENSE	$53,739.00	$0.00	100.00%	$53,739.00	$0.00	100.00%
605-49752-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,083.42	$2,381.93	-14.33%	$23,797.29	$25,587.90	-7.52%
605-49752-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$228.80	$0.00	100.00%
605-49752-417	CLOTHING ALLOWANCE	$562.85	$90.00	84.01%	$1,048.96	$1,039.06	0.94%
605-49754-211	CLEANING SUPPLIES	$179.60	$24.22	86.51%	$1,725.95	$1,646.39	4.61%
605-49754-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$3,495.05	$1,291.83	63.04%
605-49754-321	TELEPHONE	$111.11	$0.00	100.00%	$1,270.81	$1,345.68	-5.89%
605-49754-380	UTILITIES	$1,208.59	$744.83	38.37%	$11,216.98	$10,030.47	10.58%
605-49754-400	EQUIPMENT REPAIR & MAINTENANCE	$300.00	$0.00	100.00%	$2,696.16	$1,693.62	37.18%
605-49960-365	INSURANCE CLAIMS EXPENSE/REVEN	$0.00	$0.00	0.00%	($1,000.00)	$0.00	-100.00%
605-49970-420	DEPRECIATION	($6,553.00)	$1,318.00	-120.11%	$7,945.00	$15,816.00	-99.07%
605-49990-000	TRANSFER TO GENERAL FUND	$20,000.00	$10,000.00	50.00%	$130,000.00	$120,000.00	7.69%
	Expense Total:	**$286,545.95**	**$150,718.71**	**47.40%**	**$2,733,165.64**	**$2,531,332.20**	**7.38%**
	Fund 605 Surplus (Deficit):	**-52,121.48**	**$93,363.41**	**279.13%**	**$32,273.72**	**$158,467.09**	**391.01%**

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 606 - WELLNESS CENTER							
Revenue							
606-40000-33430	LOCAL GRANTS & DONATIONS	$250.00	$0.00	-100.00%	$50,250.00	$100.00	-99.80%
606-40000-33439	PERA PENSION OTHER REV	$9,946.00	$0.00	-100.00%	$9,946.00	$0.00	-100.00%
606-40000-36210	INTEREST EARNINGS	$12,295.05	($647.97)	-105.27%	$7,751.98	($7,318.64)	-194.41%
606-40000-37001	DIVIDENDS RECEIVED	$2,081.00	$0.00	-100.00%	$2,081.00	$0.00	-100.00%
606-40000-37210	RENTALS	$4,722.67	$2,323.13	-50.81%	$59,998.05	$59,943.56	-0.09%
606-40000-37212	AQUATIC CLASSES	$275.00	$200.00	-27.27%	$24,885.00	$25,259.03	1.50%
606-40000-37214	DRYLAND/AEROBIC REVENUES	$70.00	$110.00	57.14%	$2,505.00	$4,295.00	71.46%
606-40000-37218	SPECIAL EVENTS	$693.46	$0.00	-100.00%	$693.46	$0.00	-100.00%
606-40000-37220	MEMBERSHIP FEES	$14,999.48	$28,454.16	89.70%	$245,101.95	$278,905.31	13.79%
606-40000-37222	LEASE REVENUE	$4,905.16	$4,883.00	-0.45%	$42,913.50	$59,472.95	38.59%
606-40000-37224	MISCELLENOUS REVENUE	($31,450.00)	$30.00	100.10%	($30,542.74)	$270.00	100.88%
606-40000-37226	VENDING	$0.00	$0.00	0.00%	$0.00	$2,570.08	0.00%
606-40000-37228	ADVERTISING	$74.50	$0.00	-100.00%	$74.50	$0.15	-99.80%
606-40000-37230	MERCHANDISE REVENUE	$1,748.48	$1,862.03	6.49%	$16,489.40	$11,121.18	-32.56%
606-40000-37232	DAILY FEES	$16,115.53	$17,284.23	7.25%	$129,992.56	$128,823.64	-0.90%
606-40000-39205	TRANSFER FROM GENERAL FUND	$20,830.00	$10,415.00	-50.00%	$135,415.00	$124,980.00	-7.71%
606-40000-39999	MISC REVENUE/ERROR CORRECTION	($14,740.00)	$0.00	100.00%	($14,740.00)	$0.00	100.00%
606-48000-39000	FRIENDS OF MAS CONTRIBUTIONS	$10,000.00	$0.00	-100.00%	$44,230.73	$67,759.76	53.20%
	Revenue Total:	**$52,816.33**	**$64,913.58**	**22.90%**	**$727,045.39**	**$756,182.02**	**4.01%**
Expense							
606-40000-142	UNEMPLOYMENT/SEVERENCE	$0.00	$0.00	0.00%	$2,128.10	$0.00	100.00%
606-43000-139	OPEB EXPENSE	($600.00)	$0.00	-100.00%	($600.00)	$0.00	-100.00%
606-48000-458	SPECIAL PROJECTS	($72,957.00)	$0.00	-100.00%	$0.00	$0.00	0.00%
606-49390-101	SALARIES FULL TIME REGULAR	$2,260.26	$4,258.08	-88.39%	$35,430.44	$36,895.84	-4.14%
606-49390-102	SALARIES OVERTIME	$0.00	$0.00	0.00%	$681.94	$0.00	100.00%
606-49390-103	WAGES PART TIME	$8,632.24	$9,560.77	-10.76%	$102,649.98	$99,468.04	3.10%
606-49390-121	PERA	$402.88	$688.28	-70.84%	$7,273.75	$6,382.99	12.25%
606-49390-122	FICA	$817.60	$970.62	-18.72%	$10,416.29	$10,133.13	2.72%
606-49390-129	PENSION EXPENSE	$157,752.00	$0.00	100.00%	$157,752.00	$0.00	100.00%
606-49390-131	HEALTH, LIFE, HSA, DEFERRED COMP	$712.84	$821.17	-15.20%	$8,177.60	$9,064.30	-10.84%
606-49390-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$64.03	$0.00	100.00%
606-49390-211	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$3,196.50	$439.99	86.24%
606-49390-216	CHEMICALS	($38,680.74)	$0.00	-100.00%	$22,558.46	$17,078.09	24.29%
606-49390-220	MAINTENANCE SUPPLIES	$247.31	$0.00	100.00%	$5,200.67	$967.00	81.41%
606-49390-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$1,219.64	$4,072.29	-233.89%
606-49390-400	EQUIPMENT MAINTENANCE	$410.00	$0.00	100.00%	$42,246.36	$22,801.16	46.03%
606-49390-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$1,120.00	$1,660.00	-48.21%
606-49390-440	FRIENDS OF MAS CONTRIBUTION EXP...	($14,500.00)	$0.00	-100.00%	$4,487.85	$41,959.76	-834.96%
606-49390-441	RED CROSS FEES	$0.00	$0.00	0.00%	$0.00	$300.00	0.00%
606-49391-101	SALARIES FULL TIME REGULAR	$1,473.35	$1,419.36	3.66%	$12,530.09	$12,298.61	1.85%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
606-49391-103	SALARIES PART TIME	$1,589.96	$1,198.81	24.60%	$13,725.21	$11,572.91	15.68%
606-49391-121	PERA	$181.27	$172.55	4.81%	$1,875.26	$1,597.75	14.80%
606-49391-122	FICA	$229.39	$171.51	25.23%	$1,942.86	$1,726.86	11.12%
606-49391-131	HEALTH, LIFE, HSA, DEFERRED COMP	$237.95	$273.73	-15.04%	$2,726.28	$3,021.63	-10.83%
606-49391-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$21.34	$0.00	100.00%
606-49391-211	GENERAL SUPPLIES	$1,013.90	$0.00	100.00%	$1,254.42	$177.42	85.86%
606-49391-216	CHEMICALS	$0.00	$0.00	0.00%	$0.00	$6,788.11	0.00%
606-49391-220	MAINTENANCE SUPPLIES	$32.40	$7.99	75.34%	$628.22	$564.38	10.16%
606-49392-101	SALARIES FULL TIME REGULAR	$4,421.06	$4,258.08	3.69%	$37,591.24	$36,895.84	1.85%
606-49392-103	SALARIES PART TIME	$4,769.79	$4,173.22	12.51%	$41,175.30	$35,295.26	14.28%
606-49392-121	PERA	$544.77	$560.89	-2.96%	$5,620.45	$4,836.43	13.95%
606-49392-122	FICA	$687.09	$558.46	18.72%	$5,826.20	$5,223.82	10.34%
606-49392-131	HEALTH, LIFE, HSA, DEFERRED COMP	$712.84	$821.17	-15.20%	$8,177.60	$9,064.30	-10.84%
606-49392-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$64.03	$0.00	100.00%
606-49392-211	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$375.75	$299.60	20.27%
606-49392-220	MAINTENANCE SUPPLIES	$0.00	$387.96	0.00%	$3,075.42	$1,314.91	57.24%
606-49392-400	EQUIPMENT MAINTENANCE	$245.25	$982.15	-300.47%	$5,470.93	$9,879.98	-80.59%
606-49392-433	DUES AND SUBSCRIPTIONS	$699.00	$0.00	100.00%	$1,847.00	$449.00	75.69%
606-49394-101	SALARIES FULL TIME REGULAR	$5,287.68	$5,375.62	-1.66%	$46,993.96	$46,546.64	0.95%
606-49394-103	SALARIES PART TIME	$2,311.58	$10,015.09	-333.26%	$40,864.25	$84,133.23	-105.88%
606-49394-107	CONTRACTED SERVICES	$948.00	$364.00	61.60%	$9,328.00	$9,368.00	-0.43%
606-49394-121	PERA	$197.50	$1,088.44	-451.11%	$22,925.08	$9,291.68	59.47%
606-49394-122	FICA	$432.34	$1,078.79	-149.52%	$6,392.58	$9,690.43	-51.59%
606-49394-131	HEALTH, LIFE, HSA, DEFERRED COMP	$809.30	$948.40	-17.19%	$9,605.75	$10,461.11	-8.90%
606-49394-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$74.27	$0.00	100.00%
606-49394-200	OFFICE SUPPLIES	$150.88	$798.26	-429.07%	$11,211.41	$10,550.23	5.90%
606-49394-210	CLEANING SUPPLIES	$661.85	$0.00	100.00%	$6,998.19	$6,986.07	0.17%
606-49394-211	GENERAL SUPPLIES	$446.66	$0.00	100.00%	$9,078.19	$7,318.59	19.38%
606-49394-220	EQUIPMENT MNT SUPPLIES	$236.37	$0.00	100.00%	$4,722.39	$3,579.88	24.19%
606-49394-225	WELLNESS CREDIT CARD FEES EXPENSE	$808.84	$0.00	100.00%	$808.84	$5,420.19	-570.12%
606-49394-254	GENERAL MERCHANDISE FOR RESALE	($318.00)	$0.00	-100.00%	$3,173.55	$3,094.20	2.50%
606-49394-301	AUDITING FEES	$0.00	$0.00	0.00%	$1,127.16	$2,337.79	-107.41%
606-49394-304	LEGAL EXPENSES	$0.00	$0.00	0.00%	$0.00	$280.00	0.00%
606-49394-321	TELEPHONE EXPENSE	$160.04	$75.00	53.14%	$2,208.96	$3,497.34	-58.33%
606-49394-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$441.99	$450.71	-1.97%
606-49394-350	PRINTING, PUBLISHING, ADVERTIS	$636.02	$350.00	44.97%	$9,016.85	$5,735.11	36.40%
606-49394-360	INSURANCE EXPENSE	$14,810.00	$0.00	100.00%	$41,943.58	$0.00	100.00%
606-49394-380	UTILITIES	$21,855.74	$5,752.32	73.68%	$160,939.93	$159,434.81	0.94%
606-49394-400	EQUIPMENT MAINTENANCE	$4,394.73	$0.00	100.00%	$39,627.44	$51,134.66	-29.04%
606-49394-417	CLOTHING ALLOWANCE	$0.00	$140.97	0.00%	$479.04	$279.74	41.60%
606-49394-432	BAD DEBT EXPENSE	$0.00	$0.00	0.00%	$0.00	$97.00	0.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
606-49970-420	DEPRECIATION EXPENSE	$25,625.00	$22,040.00	13.99%	$268,065.00	$264,480.00	1.34%
	Expense Total:	**$140,789.94**	**$79,311.69**	**43.67%**	**$1,243,957.62**	**$1,086,396.81**	**12.67%**
	Fund 606 Surplus (Deficit):	**-87,973.61**	**($14,398.11)**	**83.63%**	**($516,912.23)**	**($330,214.79)**	**36.12%**
Fund: 801 - MERICKEL PARK TRUST FUND							
Revenue							
801-40000-36210	INTEREST EARNINGS	$188.00	$0.00	-100.00%	$188.00	$133.74	-28.86%
	Revenue Total:	**$188.00**	**$0.00**	**-100.00%**	**$188.00**	**$133.74**	**-28.86%**
Expense							
801-40000-628	TRANSFER TO CPF-MERICKEL PARK T...	$0.00	$0.00	0.00%	$0.00	($10,912.74)	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**($10,912.74)**	**0.00%**
	Fund 801 Surplus (Deficit):	**188.00**	**$0.00**	**-100.00%**	**$188.00**	**$11,046.48**	**5,775.79%**
Fund: 802 - BETTY STARK SB PARK TRUST							
Revenue							
802-40000-36210	INVESTMENT EARNINGS	$512.56	$0.00	-100.00%	$512.56	$1,287.68	151.23%
	Revenue Total:	**$512.56**	**$0.00**	**-100.00%**	**$512.56**	**$1,287.68**	**151.23%**
Expense							
802-40000-628	TRANSFER TO CPF 401	$0.00	$0.00	0.00%	$0.00	$31,848.09	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$31,848.09**	**0.00%**
	Fund 802 Surplus (Deficit):	**512.56**	**$0.00**	**-100.00%**	**$512.56**	**($30,560.41)**	**-6,062.31%**
Fund: 805 - INVESTED CAPITAL ACCT							
Revenue							
805-40000-36210	INTEREST EARNINGS	$0.00	($1,554.58)	0.00%	$0.00	$3,676.67	0.00%
	Revenue Total:	**$0.00**	**($1,554.58)**	**0.00%**	**$0.00**	**$3,676.67**	**0.00%**
	Fund 805 Total:	**0.00**	**($1,554.58)**	**0.00%**	**$0.00**	**$3,676.67**	**0.00%**
Fund: 807 - FIRE RELIEF ASSOCIATION							
Revenue							
807-40000-33510	CONTRIBUTIONS/DONATIONS	$35,000.00	$25,000.00	-28.57%	$54,285.08	$25,000.00	-53.95%
807-40000-36210	INTEREST EARNINGS	($6.38)	($11.80)	-84.95%	$210.24	($334.93)	-259.31%
	Revenue Total:	**$34,993.62**	**$24,988.20**	**-28.59%**	**$54,495.32**	**$24,665.07**	**-54.74%**
Expense							
807-41000-500	MACHINERY & EQUIPMENT	$61,435.03	$0.00	100.00%	$61,534.98	$24,586.88	60.04%
	Expense Total:	**$61,435.03**	**$0.00**	**100.00%**	**$61,534.98**	**$24,586.88**	**60.04%**
	Fund 807 Surplus (Deficit):	**-26,441.41**	**$24,988.20**	**194.50%**	**($7,039.66)**	**$78.19**	**101.11%**
Fund: 901 - GENERAL FIXED ASSETS							
Revenue							
901-40000-36210	INVESTMENT INTEREST	($7,629.45)	$1.79	100.02%	($0.25)	$2,126.96	850,884.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
901-40000-39210	TRSF FROM GENERAL RESERVES	($291,687.00)	$0.00	100.00%	$0.00	$0.00	0.00%
	Revenue Total:	**($299,316.45)**	**$1.79**	**100.00%**	**($0.25)**	**$2,126.96**	**850,884.00%**
Expense							
901-40000-420	DEPRECIATION EXPENSE	$88,462.00	$0.00	100.00%	$88,462.00	$0.00	100.00%
901-41000-420	DEPRECIATION EXPENSE	$150,285.00	$0.00	100.00%	$150,285.00	$0.00	100.00%
901-42000-420	DEPRECIATION EXPENSE	$87,298.00	$0.00	100.00%	$87,298.00	$0.00	100.00%
901-42000-500	CAPITAL OUTLAY PUBLIC SAFETY	($115,943.00)	$0.00	-100.00%	($115,943.00)	$0.00	-100.00%
901-42000-699	LOSS ON DISPOSAL OF CAP ASSET	$5,282.00	$0.00	100.00%	$5,282.00	$0.00	100.00%
901-43000-420	DEPRECIATION EXPENSE	$273,277.00	$0.00	100.00%	$273,277.00	$0.00	100.00%
901-43000-500	CAPITAL OUTLAY PUBLIC WORKS	($59,744.00)	$0.00	-100.00%	($59,744.00)	$0.00	-100.00%
901-45000-420	DEPRECIATION EXPENSE	$58,923.00	$0.00	100.00%	$58,923.00	$0.00	100.00%
901-46000-500	MACHINERY & EQUIPMENT	($131,038.00)	$0.00	-100.00%	($131,038.00)	$0.00	-100.00%
901-49400-540	HEAVY MACHINERY/EQUIPMENT	($96,580.00)	$0.00	-100.00%	($53,348.56)	$0.00	-100.00%
901-49400-545	SIRENS-CAPITAL OUTLAY	$0.00	$0.00	0.00%	$53,349.05	$0.00	100.00%
901-49400-550	MOTOR VEHICLES	($41,059.00)	$0.00	-100.00%	($28,164.15)	$18,086.88	-164.22%
	Expense Total:	**$219,163.00**	**$0.00**	**100.00%**	**$328,638.34**	**$18,086.88**	**94.50%**
	Fund 901 Surplus (Deficit):	**-518,479.45**	**$1.79**	**100.00%**	**($328,638.59)**	**($15,959.92)**	**95.14%**
Fund: 902 - GENERAL LONG TERM DEBT							
Revenue							
902-40000-31020	PROPERTY TAXES GENERAL	$42,994.00	$0.00	-100.00%	$42,994.00	$0.00	-100.00%
902-40000-33439	PERA PENSION OTHER REV	$17,489.00	$0.00	-100.00%	$17,489.00	$0.00	-100.00%
902-40000-39999	MISC REVENUE/ERROR CORRECTION	$2,916,483.00	$0.00	-100.00%	$2,916,483.00	$0.00	-100.00%
	Revenue Total:	**$2,976,966.00**	**$0.00**	**-100.00%**	**$2,976,966.00**	**$0.00**	**-100.00%**
Expense							
902-41000-129	PENSION EXPENSE	($43,288.00)	$0.00	-100.00%	($43,288.00)	$0.00	-100.00%
902-41100-129	PENSION EXPENSE	($38,245.00)	$0.00	-100.00%	($38,245.00)	$0.00	-100.00%
902-41100-139	OPEB EXPENSE	($1,607.00)	$0.00	-100.00%	($1,607.00)	$0.00	-100.00%
902-42000-129	PENSION EXPENSE	($73,580.00)	$0.00	-100.00%	($73,580.00)	$0.00	-100.00%
902-42000-139	OPEB EXPENSE	($11,632.00)	$0.00	-100.00%	($11,632.00)	$0.00	-100.00%
902-42100-500	LEASE CAP OUTLAY MACHINERY & E...	$28,164.00	$0.00	100.00%	$28,164.00	$0.00	100.00%
902-42100-611	LEASE INTEREST	$6,484.00	$0.00	100.00%	$6,484.00	$0.00	100.00%
902-43000-129	PENSION EXPENSE	($98,741.00)	$0.00	-100.00%	($98,741.00)	$0.00	-100.00%
902-43000-139	OPEB EXPENSE	($1,777.00)	$0.00	-100.00%	($1,777.00)	$0.00	-100.00%
902-43100-610	LEASED PRINCIPAL	($45,469.00)	$0.00	-100.00%	($45,469.00)	$0.00	-100.00%
902-45000-129	PENSION EXPENSE	($62,194.00)	$0.00	-100.00%	($62,194.00)	$0.00	-100.00%
902-45000-139	OPEB EXPENSE	($1,040.00)	$0.00	-100.00%	($1,040.00)	$0.00	-100.00%
902-47000-600	BOND/NOTES PRINCIPAL	($636,000.00)	$0.00	-100.00%	($636,000.00)	$0.00	-100.00%
902-47000-610	BOND/NOTE INTEREST & CHARGES	($4,284.00)	$0.00	-100.00%	($4,284.00)	$0.00	-100.00%
902-47000-611	BOND INTEREST	($7,330.00)	$0.00	-100.00%	($7,330.00)	$0.00	-100.00%
902-47000-612	BOND AMORTIZATION	($2,913.00)	$0.00	-100.00%	($2,913.00)	$0.00	-100.00%
902-47001-611	LEASE INTEREST	($1,649.00)	$0.00	-100.00%	($1,649.00)	$0.00	-100.00%

		2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
902-47003-600	PAYMENT FOR WDC AUDITORIUM	($15,850.00)	$0.00	-100.00%	($15,850.00)	$0.00	-100.00%
902-49300-129	PENSION EXPENSE	($9,739.00)	$0.00	-100.00%	($9,739.00)	$0.00	-100.00%
902-49300-139	OPEB EXPENSE	($422.00)	$0.00	-100.00%	($422.00)	$0.00	-100.00%
	Expense Total:	**($1,021,112.00)**	**$0.00**	**-100.00%**	**($1,021,112.00)**	**$0.00**	**-100.00%**
	Fund 902 Surplus (Deficit):	**3,998,078.00**	**$0.00**	**-100.00%**	**$3,998,078.00**	**$0.00**	**-100.00%**
	Total Surplus (Deficit):	**$4,932,766.83**	**$1,125,820.09**	**-77.18%**	**$4,125,494.46**	**$2,600,464.18**	**-36.97%**

Group Summary

Account Typ...	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 101 - GENERAL FUND						
Revenue	$1,082,924.96	$1,175,320.88	8.53%	$4,674,228.65	$4,335,595.65	-7.24%
Expense	$555,691.17	$421,186.67	24.20%	$4,592,379.49	$4,135,861.40	9.94%
Fund 101 Surplus (Deficit):	**$527,233.79**	**$754,134.21**	**43.04%**	**$81,849.16**	**$199,734.25**	**144.03%**
Fund: 204 - LIBRARY ENDOWMENT FUND						
Revenue	$35.30	$38.54	9.18%	$1,239.22	$487.04	-60.70%
Fund 204 Total:	**$35.30**	**$38.54**	**9.18%**	**$1,239.22**	**$487.04**	**-60.70%**
Fund: 205 - PINEWOOD ESTATES						
Revenue	($983,555.16)	($1,071.61)	99.89%	($796,153.78)	$64,998.80	108.16%
Expense	$0.00	$16,000.00	0.00%	$46.98	$19,599.76	-41,619.37%
Fund 205 Surplus (Deficit):	**($983,555.16)**	**($17,071.61)**	**98.26%**	**($796,200.76)**	**$45,399.04**	**105.70%**
Fund: 206 - ARPA FUNDS						
Revenue	($1,702.14)	$0.00	100.00%	($902.81)	$0.00	100.00%
Expense	$60,000.00	$0.00	100.00%	$84,318.02	($30,000.00)	135.58%
Fund 206 Surplus (Deficit):	**($61,702.14)**	**$0.00**	**100.00%**	**($85,220.83)**	**$30,000.00**	**135.20%**
Fund: 207 - WDA REVOLVING LOAN FUND						
Revenue	$276,420.67	$3,298.57	-98.81%	$379,608.53	$50,776.44	-86.62%
Expense	$70,841.73	$8,500.00	88.00%	$89,234.77	$98,973.39	-10.91%
Fund 207 Surplus (Deficit):	**$205,578.94**	**($5,201.43)**	**-102.53%**	**$290,373.76**	**($48,196.95)**	**-116.60%**
Fund: 208 - WDA LOAN FUND						
Revenue	($92.18)	$723.71	885.11%	$801.89	$1,635.11	103.91%
Fund 208 Total:	**($92.18)**	**$723.71**	**885.11%**	**$801.89**	**$1,635.11**	**103.91%**
Fund: 209 - UNRESTRICTED MIF RLF						
Revenue	($446.30)	$174.01	138.99%	$2,095.57	$2,821.34	34.63%
Fund 209 Total:	**($446.30)**	**$174.01**	**138.99%**	**$2,095.57**	**$2,821.34**	**34.63%**
Fund: 210 - MIF REVOLVING LOAN FUND						
Revenue	($55.13)	$105.43	291.24%	$1,294.91	$1,487.61	14.88%
Fund 210 Total:	**($55.13)**	**$105.43**	**291.24%**	**$1,294.91**	**$1,487.61**	**14.88%**
Fund: 211 - MIF RLF #2						
Revenue	$152,342.61	$2,308.87	-98.48%	$174,905.52	$31,682.14	-81.89%
Expense	$380,000.00	$0.00	100.00%	$0.00	$77,500.00	0.00%
Fund 211 Surplus (Deficit):	**($227,657.39)**	**$2,308.87**	**101.01%**	**$174,905.52**	**($45,817.86)**	**-126.20%**
Fund: 212 - SCDG COMMERCIAL FUND						
Revenue	$77,491.89	$293.78	-99.62%	$80,968.74	$7,292.32	-90.99%
Expense	($6,556.00)	$0.00	-100.00%	$5,568.35	$38,680.00	-594.64%
Fund 212 Surplus (Deficit):	**$84,047.89**	**$293.78**	**-99.65%**	**$75,400.39**	**($31,387.68)**	**-141.63%**

Account Typ...	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 213 - SCDG COMMERCIAL 2021						
Revenue	$15,122.63	$31.76	-99.79%	$15,432.91	$396.16	-97.43%
Fund 213 Total:	**$15,122.63**	**$31.76**	**-99.79%**	**$15,432.91**	**$396.16**	**-97.43%**
Fund: 214 - SCDG HOUSING FUND						
Revenue	($139.82)	$62.20	144.49%	$766.98	$889.11	15.92%
Expense	($4,166.00)	$0.00	-100.00%	$7,217.00	$0.00	100.00%
Fund 214 Surplus (Deficit):	**$4,026.18**	**$62.20**	**-98.46%**	**($6,450.02)**	**$889.11**	**113.78%**
Fund: 216 - INNOVATIVE MIF RLF						
Revenue	($131.97)	$77.42	158.66%	$949.26	$1,185.56	24.89%
Fund 216 Total:	**($131.97)**	**$77.42**	**158.66%**	**$949.26**	**$1,185.56**	**24.89%**
Fund: 217 - KERN MIF LOAN						
Revenue	($145.81)	$62.31	142.73%	$753.35	$996.64	32.29%
Fund 217 Total:	**($145.81)**	**$62.31**	**142.73%**	**$753.35**	**$996.64**	**32.29%**
Fund: 230 - PORT AUTHORITY FUND						
Revenue	$0.00	$114,211.05	0.00%	$0.00	$180,674.91	0.00%
Fund 230 Total:	**$0.00**	**$114,211.05**	**0.00%**	**$0.00**	**$180,674.91**	**0.00%**
Fund: 250 - LIBRARY FUNDS-FRIENDS OF LIBRARY						
Revenue	$0.00	$4,962.93	0.00%	$0.00	$1,130,317.51	0.00%
Fund 250 Total:	**$0.00**	**$4,962.93**	**0.00%**	**$0.00**	**$1,130,317.51**	**0.00%**
Fund: 301 - CHILD CARE FUNDS						
Revenue	$10,089.23	$0.00	-100.00%	$80,337.68	$313,307.08	289.99%
Expense	$24.00	$9,879.59	-41,064.96%	$24.00	$341,625.59	423,339.96%
Fund 301 Surplus (Deficit):	**$10,065.23**	**($9,879.59)**	**-198.16%**	**$80,313.68**	**($28,318.51)**	**-135.26%**
Fund: 315 - G.O. REFUNDING BONDS 2012						
Revenue	($323.03)	$142.99	144.27%	$1,739.24	$2,273.37	30.71%
Fund 315 Total:	**($323.03)**	**$142.99**	**144.27%**	**$1,739.24**	**$2,273.37**	**30.71%**
Fund: 316 - PFA NOTES OF 2015						
Revenue	$21,227.99	$16,353.24	-22.96%	$368,161.50	$383,373.76	4.13%
Expense	$0.00	$0.00	0.00%	$316,290.00	$316,340.00	-0.02%
Fund 316 Surplus (Deficit):	**$21,227.99**	**$16,353.24**	**-22.96%**	**$51,871.50**	**$67,033.76**	**29.23%**
Fund: 370 - KERN TECHNOLOGY TIF 1-11						
Revenue	($2,984.00)	$0.00	100.00%	($0.78)	$0.00	100.00%
Fund 370 Total:	**($2,984.00)**	**$0.00**	**100.00%**	**($0.78)**	**$0.00**	**100.00%**
Fund: 371 - MN EYECARE TIF 1-12						
Revenue	($102.00)	$0.00	100.00%	$5,967.18	$7,025.29	17.73%
Expense	$0.00	($8,732.98)	0.00%	$5,369.77	$6,322.77	-17.75%
Fund 371 Surplus (Deficit):	**($102.00)**	**$8,732.98**	**8,661.75%**	**$597.41**	**$702.52**	**17.59%**

Account Typ...	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 372 - MERICKEL EC DIST TIF 1-13						
Revenue	($8,071.00)	$0.00	100.00%	$6,172.05	$0.00	-100.00%
Expense	$0.00	$0.00	0.00%	$5,554.75	$0.00	100.00%
Fund 372 Surplus (Deficit):	**($8,071.00)**	**$0.00**	**100.00%**	**$617.30**	**$0.00**	**-100.00%**
Fund: 373 - MASON BROS TIF 1-14						
Revenue	$11,157.00	$0.00	-100.00%	$22,314.07	$0.00	-100.00%
Expense	$0.00	$0.00	0.00%	$20,082.72	$0.00	100.00%
Fund 373 Surplus (Deficit):	**$11,157.00**	**$0.00**	**-100.00%**	**$2,231.35**	**$0.00**	**-100.00%**
Fund: 374 - WADENA DEV GRP TIF 1-15						
Revenue	$0.00	$0.00	0.00%	$10,110.13	$0.00	-100.00%
Expense	$0.00	$0.00	0.00%	$9,099.11	$0.00	100.00%
Fund 374 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$1,011.02**	**$0.00**	**-100.00%**
Fund: 375 - HADC - TIF 1-18						
Revenue	$0.00	$0.00	0.00%	$41,561.66	$44,323.45	6.65%
Expense	$0.00	$0.00	0.00%	$37,405.51	$39,891.12	-6.65%
Fund 375 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$4,156.15**	**$4,432.33**	**6.65%**
Fund: 389 - ROACH - TIF 1-10						
Revenue	$0.00	$0.00	0.00%	$14,378.21	$13,215.96	-8.08%
Expense	($5,762.37)	$0.00	-100.00%	$12,940.39	$11,894.36	8.08%
Fund 389 Surplus (Deficit):	**$5,762.37**	**$0.00**	**-100.00%**	**$1,437.82**	**$1,321.60**	**-8.08%**
Fund: 401 - CAPITAL PROJECTS FUND						
Revenue	$627,475.24	$8,417.33	-98.66%	$613,542.52	$3,525,546.57	474.62%
Expense	$239,293.28	$168.21	99.93%	$654,949.86	$190,837.45	70.86%
Fund 401 Surplus (Deficit):	**$388,181.96**	**$8,249.12**	**-97.87%**	**($41,407.34)**	**$3,334,709.12**	**8,153.43%**
Fund: 402 - HWY 10 PHASE 2 PROJECT						
Revenue	$0.00	$172,661.12	0.00%	$0.00	$170,424.66	0.00%
Expense	$0.00	$0.00	0.00%	$0.00	$2,265,585.86	0.00%
Fund 402 Surplus (Deficit):	**$0.00**	**$172,661.12**	**0.00%**	**$0.00**	**($2,095,161.20)**	**0.00%**
Fund: 403 - DTED SMALL CITIES GRANT						
Revenue	$11,094.83	$0.35	-100.00%	$158,348.47	$31,577.06	-80.06%
Expense	$66,243.60	$0.00	100.00%	$164,233.45	$0.00	100.00%
Fund 403 Surplus (Deficit):	**($55,148.77)**	**$0.35**	**100.00%**	**($5,884.98)**	**$31,577.06**	**636.57%**
Fund: 404 - SEWER/WATER CIP						
Revenue	$177,990.87	$3,757.07	-97.89%	$443,346.97	$450,940.76	1.71%
Expense	$750.00	$0.00	100.00%	$343,764.83	$334,495.00	2.70%
Fund 404 Surplus (Deficit):	**$177,240.87**	**$3,757.07**	**-97.88%**	**$99,582.14**	**$116,445.76**	**16.93%**
Fund: 405 - HWY 71 & 29 PROJECT						
Revenue	$0.00	$0.00	0.00%	$0.00	($4.19)	0.00%

Account Typ...	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Expense	$0.00	$0.00	0.00%	$0.00	$268.11	0.00%
Fund 405 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**($272.30)**	**0.00%**
Fund: 406 - HWY 10 CITY UTILITIES PROJECT						
Revenue	$0.00	$24,712.71	0.00%	$0.00	$1,667,777.86	0.00%
Expense	$0.00	$0.00	0.00%	$0.00	$2,125,598.72	0.00%
Fund 406 Surplus (Deficit):	**$0.00**	**$24,712.71**	**0.00%**	**$0.00**	**($457,820.86)**	**0.00%**
Fund: 410 - CAPITAL EQUIPMENT FUND						
Revenue	$10,419.00	$1.56	-99.99%	$10,419.00	$65,164.64	525.44%
Expense	$0.00	$0.00	0.00%	$0.00	$100,589.62	0.00%
Fund 410 Surplus (Deficit):	**$10,419.00**	**$1.56**	**-99.99%**	**$10,419.00**	**($35,424.98)**	**-440.00%**
Fund: 601 - SEWER FUND						
Revenue	$83,462.66	$115,609.58	38.52%	$1,488,868.50	$1,551,713.88	4.22%
Expense	($495,534.79)	$96,601.83	-119.49%	$1,105,250.62	$1,683,667.36	-52.33%
Fund 601 Surplus (Deficit):	**$578,997.45**	**$19,007.75**	**-96.72%**	**$383,617.88**	**($131,953.48)**	**-134.40%**
Fund: 602 - GOLF FUND						
Revenue	($7,506.43)	$1,972.43	126.28%	$590,374.97	$775,215.96	31.31%
Expense	($21,172.74)	$27,640.38	-230.55%	$628,059.44	$683,275.76	-8.79%
Fund 602 Surplus (Deficit):	**$13,666.31**	**($25,667.95)**	**-287.82%**	**($37,684.47)**	**$91,940.20**	**343.97%**
Fund: 603 - ELECTRIC FUND						
Revenue	$1,216,535.48	$556,099.18	-54.29%	$6,833,890.20	$6,352,267.76	-7.05%
Expense	($300,316.05)	$564,367.68	-287.92%	$5,445,626.37	$5,861,018.18	-7.63%
Fund 603 Surplus (Deficit):	**$1,516,851.53**	**($8,268.50)**	**-100.55%**	**$1,388,263.83**	**$491,249.58**	**-64.61%**
Fund: 604 - WATER FUND						
Revenue	($879,110.05)	$74,259.83	108.45%	$177,073.09	$1,141,339.74	544.56%
Expense	($268,914.71)	$115,556.48	-142.97%	$928,145.51	$1,200,764.63	-29.37%
Fund 604 Surplus (Deficit):	**($610,195.34)**	**($41,296.65)**	**93.23%**	**($751,072.42)**	**($59,424.89)**	**92.09%**
Fund: 605 - LIQUOR FUND						
Revenue	$234,424.47	$244,082.12	4.12%	$2,765,439.36	$2,689,799.29	-2.74%
Expense	$286,545.95	$150,718.71	47.40%	$2,733,165.64	$2,531,332.20	7.38%
Fund 605 Surplus (Deficit):	**($52,121.48)**	**$93,363.41**	**279.13%**	**$32,273.72**	**$158,467.09**	**391.01%**
Fund: 606 - WELLNESS CENTER						
Revenue	$52,816.33	$64,913.58	22.90%	$727,045.39	$756,182.02	4.01%
Expense	$140,789.94	$79,311.69	43.67%	$1,243,957.62	$1,086,396.81	12.67%
Fund 606 Surplus (Deficit):	**($87,973.61)**	**($14,398.11)**	**83.63%**	**($516,912.23)**	**($330,214.79)**	**36.12%**
Fund: 801 - MERICKEL PARK TRUST FUND						
Revenue	$188.00	$0.00	-100.00%	$188.00	$133.74	-28.86%
Expense	$0.00	$0.00	0.00%	$0.00	($10,912.74)	0.00%
Fund 801 Surplus (Deficit):	**$188.00**	**$0.00**	**-100.00%**	**$188.00**	**$11,046.48**	**5,775.79%**

Account Typ...	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 802 - BETTY STARK SB PARK TRUST						
Revenue	$512.56	$0.00	-100.00%	$512.56	$1,287.68	151.23%
Expense	$0.00	$0.00	0.00%	$0.00	$31,848.09	0.00%
Fund 802 Surplus (Deficit):	**$512.56**	**$0.00**	**-100.00%**	**$512.56**	**($30,560.41)**	**-6,062.31%**
Fund: 805 - INVESTED CAPITAL ACCT						
Revenue	$0.00	($1,554.58)	0.00%	$0.00	$3,676.67	0.00%
Fund 805 Total:	**$0.00**	**($1,554.58)**	**0.00%**	**$0.00**	**$3,676.67**	**0.00%**
Fund: 807 - FIRE RELIEF ASSOCIATION						
Revenue	$34,993.62	$24,988.20	-28.59%	$54,495.32	$24,665.07	-54.74%
Expense	$61,435.03	$0.00	100.00%	$61,534.98	$24,586.88	60.04%
Fund 807 Surplus (Deficit):	**($26,441.41)**	**$24,988.20**	**194.50%**	**($7,039.66)**	**$78.19**	**101.11%**
Fund: 901 - GENERAL FIXED ASSETS						
Revenue	($299,316.45)	$1.79	100.00%	($0.25)	$2,126.96	850,884.00%
Expense	$219,163.00	$0.00	100.00%	$328,638.34	$18,086.88	94.50%
Fund 901 Surplus (Deficit):	**($518,479.45)**	**$1.79**	**100.00%**	**($328,638.59)**	**($15,959.92)**	**95.14%**
Fund: 902 - GENERAL LONG TERM DEBT						
Revenue	$2,976,966.00	$0.00	-100.00%	$2,976,966.00	$0.00	-100.00%
Expense	($1,021,112.00)	$0.00	-100.00%	($1,021,112.00)	$0.00	-100.00%
Fund 902 Surplus (Deficit):	**$3,998,078.00**	**$0.00**	**-100.00%**	**$3,998,078.00**	**$0.00**	**-100.00%**
Total Surplus (Deficit):	**$4,932,766.83**	**$1,125,820.09**	**-77.18%**	**$4,125,494.46**	**$2,600,464.18**	**-36.97%**

Fund Summary

Fund	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101 - GENERAL FUND	$527,233.79	$754,134.21	43.04%	$81,849.16	$199,734.25	144.03%
204 - LIBRARY ENDOWMENT ...	$35.30	$38.54	9.18%	$1,239.22	$487.04	-60.70%
205 - PINEWOOD ESTATES	($983,555.16)	($17,071.61)	98.26%	($796,200.76)	$45,399.04	105.70%
206 - ARPA FUNDS	($61,702.14)	$0.00	100.00%	($85,220.83)	$30,000.00	135.20%
207 - WDA REVOLVING LOAN...	$205,578.94	($5,201.43)	-102.53%	$290,373.76	($48,196.95)	-116.60%
208 - WDA LOAN FUND	($92.18)	$723.71	885.11%	$801.89	$1,635.11	103.91%
209 - UNRESTRICTED MIF RLF	($446.30)	$174.01	138.99%	$2,095.57	$2,821.34	34.63%
210 - MIF REVOLVING LOAN ...	($55.13)	$105.43	291.24%	$1,294.91	$1,487.61	14.88%
211 - MIF RLF #2	($227,657.39)	$2,308.87	101.01%	$174,905.52	($45,817.86)	-126.20%
212 - SCDG COMMERCIAL F...	$84,047.89	$293.78	-99.65%	$75,400.39	($31,387.68)	-141.63%
213 - SCDG COMMERCIAL 20...	$15,122.63	$31.76	-99.79%	$15,432.91	$396.16	-97.43%
214 - SCDG HOUSING FUND	$4,026.18	$62.20	-98.46%	($6,450.02)	$889.11	113.78%
216 - INNOVATIVE MIF RLF	($131.97)	$77.42	158.66%	$949.26	$1,185.56	24.89%
217 - KERN MIF LOAN	($145.81)	$62.31	142.73%	$753.35	$996.64	32.29%
230 - PORT AUTHORITY FUND	$0.00	$114,211.05	0.00%	$0.00	$180,674.91	0.00%
250 - LIBRARY FUNDS-FRIEN...	$0.00	$4,962.93	0.00%	$0.00	$1,130,317.51	0.00%
301 - CHILD CARE FUNDS	$10,065.23	($9,879.59)	-198.16%	$80,313.68	($28,318.51)	-135.26%
315 - G.O. REFUNDING BON...	($323.03)	$142.99	144.27%	$1,739.24	$2,273.37	30.71%
316 - PFA NOTES OF 2015	$21,227.99	$16,353.24	-22.96%	$51,871.50	$67,033.76	29.23%
370 - KERN TECHNOLOGY TIF...	($2,984.00)	$0.00	100.00%	($0.78)	$0.00	100.00%
371 - MN EYECARE TIF 1-12	($102.00)	$8,732.98	8,661.75%	$597.41	$702.52	17.59%
372 - MERICKEL EC DIST TIF 1...	($8,071.00)	$0.00	100.00%	$617.30	$0.00	-100.00%
373 - MASON BROS TIF 1-14	$11,157.00	$0.00	-100.00%	$2,231.35	$0.00	-100.00%
374 - WADENA DEV GRP TIF 1..	$0.00	$0.00	0.00%	$1,011.02	$0.00	-100.00%
375 - HADC - TIF 1-18	$0.00	$0.00	0.00%	$4,156.15	$4,432.33	6.65%
389 - ROACH - TIF 1-10	$5,762.37	$0.00	-100.00%	$1,437.82	$1,321.60	-8.08%
401 - CAPITAL PROJECTS FU...	$388,181.96	$8,249.12	-97.87%	($41,407.34)	$3,334,709.12	8,153.43%
402 - HWY 10 PHASE 2 PROJ...	$0.00	$172,661.12	0.00%	$0.00	($2,095,161.20)	0.00%
403 - DTED SMALL CITIES GR...	($55,148.77)	$0.35	100.00%	($5,884.98)	$31,577.06	636.57%
404 - SEWER/WATER CIP	$177,240.87	$3,757.07	-97.88%	$99,582.14	$116,445.76	16.93%
405 - HWY 71 & 29 PROJECT	$0.00	$0.00	0.00%	$0.00	($272.30)	0.00%
406 - HWY 10 CITY UTILITIES ...	$0.00	$24,712.71	0.00%	$0.00	($457,820.86)	0.00%
410 - CAPITAL EQUIPMENT F...	$10,419.00	$1.56	-99.99%	$10,419.00	($35,424.98)	-440.00%
601 - SEWER FUND	$578,997.45	$19,007.75	-96.72%	$383,617.88	($131,953.48)	-134.40%
602 - GOLF FUND	$13,666.31	($25,667.95)	-287.82%	($37,684.47)	$91,940.20	343.97%
603 - ELECTRIC FUND	$1,516,851.53	($8,268.50)	-100.55%	$1,388,263.83	$491,249.58	-64.61%
604 - WATER FUND	($610,195.34)	($41,296.65)	93.23%	($751,072.42)	($59,424.89)	92.09%
605 - LIQUOR FUND	($52,121.48)	$93,363.41	279.13%	$32,273.72	$158,467.09	391.01%
606 - WELLNESS CENTER	($87,973.61)	($14,398.11)	83.63%	($516,912.23)	($330,214.79)	36.12%
801 - MERICKEL PARK TRUST ...	$188.00	$0.00	-100.00%	$188.00	$11,046.48	5,775.79%

Fund	2024 Dec. Activity	2025 Dec. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
802 - BETTY STARK SB PARK ...	$512.56	$0.00	-100.00%	$512.56	($30,560.41)	-6,062.31%
805 - INVESTED CAPITAL ACCT	$0.00	($1,554.58)	0.00%	$0.00	$3,676.67	0.00%
807 - FIRE RELIEF ASSOCIATI...	($26,441.41)	$24,988.20	194.50%	($7,039.66)	$78.19	101.11%
901 - GENERAL FIXED ASSETS	($518,479.45)	$1.79	100.00%	($328,638.59)	($15,959.92)	95.14%
902 - GENERAL LONG TERM ...	$3,998,078.00	$0.00	-100.00%	$3,998,078.00	$0.00	-100.00%
Total Surplus (Deficit):	**4,932,766.83**	**$1,125,820.09**	**-77.18%**	**4,125,494.46**	**$2,600,464.18**	**-36.97%**

December 2025 Expense Approval Report

City of Wadena, MN

By Fund

Payable Dates 12/1/2025 - 12/31/2025

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 101 - GENERAL FUND					
CHAMPION HEALTH		CHAMP PLAN 125	101-21707	CHAMP PLAN	913.72
CHAMPION HEALTH		CHAMP PLAN 125	101-21707	CHAMP PLAN	-913.72
CHAMPION HEALTH		CHAMP-EMPLOYER	101-21707	CHAMP PLAN	223.41
CHAMPION HEALTH		CHAMP-EMPLOYER	101-21707	CHAMP PLAN	-223.41
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	101-20803	SALES TAX	468.00
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	101-20804	TRANSIT SALES TAX	34.00
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	101-21705	HEALTH INSURANCE PAYABLE	1,538.96
					2,040.96
Department: 40000 - NON DEPARTMENTAL					
WADENA HRA	12/12/2025	WADENA & OTTERTAIL SETTL...	101-40000-31028	HRA TAX SETTLEMENTS	16.39
WADENA HRA	12/12/2025	WADENA & OTTERTAIL SETTL...	101-40000-31028	HRA TAX SETTLEMENTS	265.53
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	101-40000-36210	INTEREST RECEIVED	84.06
				Department 40000 - NON DEPARTMENTAL Total:	**365.98**
Department: 41100 - LEGISLATIVE					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-41100-350	PRINTING, PUBLISHING & ADV.	269.80
SKOOG LAW	12/12/2025	MITCHELL - DANGEROUS BUIL...	101-41100-304	LEGAL FEES	300.00
SKOOG LAW	12/12/2025	MISC CITY MATTERS	101-41100-304	LEGAL FEES	1,200.00
SKOOG LAW	12/26/2025	411 3RD ST NW	101-41100-304	LEGAL FEES	60.00
				Department 41100 - LEGISLATIVE Total:	**1,829.80**
Department: 41110 - MAYOR AND COUNCIL					
COLUMN SOFTWARE PBC	12/18/2025	2026 FEE SCHEDULE PUBLICAT...	101-41110-350	PRINTING, PUBLISHING & ADV.	40.33
				Department 41110 - MAYOR AND COUNCIL Total:	**40.33**
Department: 41400 - CITY ADMINISTRATOR					
KIMBERLY SCHROEDER	12/26/2025	CLOTHING ALLOWANCE - SW...	101-41400-417	CLOTHING ALLOWANCE	160.30
				Department 41400 - CITY ADMINISTRATOR Total:	**160.30**
Department: 41900 - PLANNING & ZONING					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-41900-200	OFFICE SUPPLIES	91.78
				Department 41900 - PLANNING & ZONING Total:	**91.78**
Department: 41920 - CITY HALL MAINTENANCE					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-41920-211	CLEANING SUPPLIES	35.39
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-41920-401	BUILDING MAINTENANCE	7.81
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-41920-401	BUILDING MAINTENANCE	98.62
WEBER'S WADENA HARDWARE	12/31/2025	FLUSH LEVER	101-41920-211	CLEANING SUPPLIES	8.19
				Department 41920 - CITY HALL MAINTENANCE Total:	**150.01**
Department: 42100 - POLICE DEPARTMENT					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-42100-201	COMPUTER SUPPORT EXPENSE	98.17
SOUTH 71 CAR WASH	12/12/2025	CAR WASHES	101-42100-400	VEHICLE REPAIR & MAINTEN...	224.00
SHI INTERNATIONAL CORP	12/26/2025	BROTHER RUGGEDJET RJ-2030...	101-42100-201	COMPUTER SUPPORT EXPENSE	-320.39
STREICHER'S INC	12/18/2025	HAT/FACEMASK - N GRABE	101-42100-417	CLOTHING ALLOWANCE	76.99
STREICHER'S INC	12/26/2025	HANDCUFF KEY BOOTS PULLO...	101-42100-417	CLOTHING ALLOWANCE	338.98
VERIZON WIRELESS	12/29/2025	5 LINES 4 SQUADS	101-42100-201	COMPUTER SUPPORT EXPENSE	164.97
VERIZON WIRELESS	12/29/2025	5 LINES 4 SQUADS	101-42100-321	TELEPHONE	263.94
STREICHER'S INC	12/26/2025	HANDCUFF KEY MACE HOLDER..	101-42100-417	CLOTHING ALLOWANCE	41.98
JASON HOFER	12/12/2025	REIMBURSE GALLS FLASHLIGHT	101-42100-417	CLOTHING ALLOWANCE	22.16
CONTACT RADIO COMMUNIC...	12/26/2025	MOTOROLA ON/OFF CONTROL..	101-42100-211	GENERAL SUPPLIES	150.27
CANON FINANCIAL SERVICES I...	12/31/2025	CONTRACT 12/1/25-12/31/25	101-42100-200	OFFICE SUPPLIES	40.56
WADENA COUNTY IT DEPART...	12/26/2025	2025 IT SERVICES FOR WADE...	101-42100-201	COMPUTER SUPPORT EXPENSE	3,500.00
MERICKEL LUMBER & HDWR	12/31/2025	6 PANEL STEEL DOOR LOCK D...	101-42100-211	GENERAL SUPPLIES	904.51
CORY CARR	12/18/2025	CLOTHING ALLOWANCE - SHI...	101-42100-417	CLOTHING ALLOWANCE	70.00
NAPA CENTRAL MN	12/31/2025	AIR FILTER	101-42100-400	VEHICLE REPAIR & MAINTEN...	20.15
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-42100-380	UTILITIES	608.88

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
STREICHER'S INC	12/31/2025	C CARR - JACKET	101-42100-417	CLOTHING ALLOWANCE	209.99
MERICKEL LUMBER & HDWR	12/31/2025	CAULK	101-42100-211	GENERAL SUPPLIES	-4.59
STREICHER'S INC	12/31/2025	A SCHILLER - SHIRT POUCH PU...	101-42100-417	CLOTHING ALLOWANCE	284.98
O'REILLY AUTOMOTIVE INC.	12/31/2025	JUMP STARTER	101-42100-400	VEHICLE REPAIR & MAINTEN...	99.99
				Department 42100 - POLICE DEPARTMENT Total:	**6,795.54**
Department: 42200 - FIRE DEPARTMENT					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-42200-200	OFFICE SUPPLIES	83.28
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	320.55
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	608.89
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	43.00
				Department 42200 - FIRE DEPARTMENT Total:	**1,055.72**
Department: 43100 - GENERAL ROADWAY MAINTENAN					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-43100-200	OFFICE SUPPLIES	50.00
STAPLES ADVANTAGE	12/12/2025	CALENDARS TONER FORKS SP...	101-43100-210	GENERAL SUPPLIES	276.42
EVCO	12/26/2025	ECO BLUE DEF	101-43100-212	MOTOR FUELS & LUBRICANTS	200.75
EVCO	12/31/2025	ECO BLUE DEF	101-43100-212	MOTOR FUELS & LUBRICANTS	200.75
				Department 43100 - GENERAL ROADWAY MAINTENAN Total:	**727.92**
Department: 43115 - STREET SHOP MAINTENANCE					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-43115-200	OFFICE SUPPLIES	50.00
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-43115-200	OFFICE SUPPLIES	116.78
NAPA CENTRAL MN	12/18/2025	FUEL LINE	101-43115-210	GENERAL SUPPLIES	12.06
O'REILLY AUTOMOTIVE INC.	12/12/2025	FOAM SPOT REMOVER WASH...	101-43115-220	REPAIR & MAINTENANCE SUP...	29.97
LOCATORS & SUPPLIES INC	12/31/2025	WASHING BRUSH SQUEEGEE...	101-43115-210	GENERAL SUPPLIES	83.49
NAPA CENTRAL MN	12/31/2025	PERFMNC TOOL DEF ROTARY ...	101-43115-220	REPAIR & MAINTENANCE SUP...	129.59
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-43115-380	UTILITIES	2,369.92
WADENA MACHINING & WEL...	12/31/2025	WIRE CUT OFF WHEEL	101-43115-210	GENERAL SUPPLIES	271.59
				Department 43115 - STREET SHOP MAINTENANCE Total:	**3,063.40**
Department: 43125 - SNOW & ICE REMOVAL					
NAPA CENTRAL MN	12/18/2025	OIL	101-43125-400	EQUIPMENT REPAIR & MAINT...	85.35
SWANSON'S REPAIR	12/26/2025	BEARING	101-43125-400	EQUIPMENT REPAIR & MAINT...	1,043.65
O'REILLY AUTOMOTIVE INC.	12/18/2025	WIPER BLADE	101-43125-212	MOTOR FUELS & LUBRICANTS	54.92
LEAF RIVER AG SERVICE	12/31/2025	FUEL	101-43125-212	MOTOR FUELS & LUBRICANTS	1,360.32
SHANNON'S AUTO BODY INC.	12/31/2025	CUTTING EDGE KIT	101-43125-210	GENERAL SUPPLIES	556.00
HEARTLAND TIRE INC	12/31/2025	2003 STERLING TIRE REPAIR	101-43125-400	EQUIPMENT REPAIR & MAINT...	59.40
				Department 43125 - SNOW & ICE REMOVAL Total:	**3,159.64**
Department: 43126 - STREET EQUIPMENT MNT					
NAPA CENTRAL MN	12/18/2025	HOSE FITTINGS TERMINAL AS...	101-43126-400	EQUIPMENT REPAIR & MAINT...	37.72
BEARINGS & MORE	12/12/2025	O-RING	101-43126-400	EQUIPMENT REPAIR & MAINT...	2.08
NAPA CENTRAL MN	12/18/2025	BATTERY	101-43126-220	MAINTENANCE SUPPLIES	191.99
NAPA CENTRAL MN	12/18/2025	CORE DEPOSIT	101-43126-220	MAINTENANCE SUPPLIES	-18.00
BEARINGS & MORE	12/12/2025	O-RING BACKUP O-RINGS WIP...	101-43126-220	MAINTENANCE SUPPLIES	14.49
WADENA TRUCK & TRAILER R...	12/26/2025	PLUG HUB COVER	101-43126-400	EQUIPMENT REPAIR & MAINT...	5.05
NAPA CENTRAL MN	12/31/2025	PREM TRAC HD HYDR FLUID	101-43126-212	MOTOR FUELS & LUBRICANTS	89.22
				Department 43126 - STREET EQUIPMENT MNT Total:	**322.55**
Department: 43220 - STREET CLEANING					
NAPA CENTRAL MN	12/31/2025	GAT ADAPTER	101-43220-400	EQUIPMENT REPAIR & MAINT...	10.91
NAPA CENTRAL MN	12/31/2025	GAT ADAPTER	101-43220-400	EQUIPMENT REPAIR & MAINT...	4.32
				Department 43220 - STREET CLEANING Total:	**15.23**
Department: 43230 - WASTE (REFUSE) COLLECTION					
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-43230-305	DUMPING FEES	135.80
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-43230-305	DUMPING FEES	98.62
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-43230-305	DUMPING FEES	98.62
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-43230-305	DUMPING FEES	181.07
5 STAR DISPOSAL	12/18/2025	GARBAGE	101-43230-305	DUMPING FEES	274.77
				Department 43230 - WASTE (REFUSE) COLLECTION Total:	**788.88**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Department: 45122 - SKATING RINKS					
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45122-380	UTILITIES	94.66
				Department 45122 - SKATING RINKS Total:	**94.66**
Department: 45124 - PLAYGROUNDS					
SCHMITZ PORTABLE RENTALS	12/26/2025	PORTABLE RESTROOM	101-45124-220	REPAIR & MAINTENANCE SUP...	637.50
				Department 45124 - PLAYGROUNDS Total:	**637.50**
Department: 45130 - WADING POOL					
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45130-380	UTILITIES	15.00
				Department 45130 - WADING POOL Total:	**15.00**
Department: 45150 - CAMPGROUND					
VERIZON WIRELESS	12/22/2025	2 LNES 2 iPADS	101-45150-220	REPAIR & MAINTENANCE SUP...	40.01
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	35.76
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	28.92
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	16.12
				Department 45150 - CAMPGROUND Total:	**120.81**
Department: 45200 - PARKS					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-45200-200	OFFICE SUPPLIES	25.00
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	101-45200-380	UTILITIES	40.39
COLUMN SOFTWARE PBC	12/12/2025	PARK BOARD VACANCY	101-45200-433	DUES AND SUBSCRIPTIONS	24.74
WEBER'S WADENA HARDWARE	12/31/2025	REDWOOD STAIN SPICKET EL...	101-45200-220	REPAIR & MAINTENANCE SUP...	313.82
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	35.40
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	41.36
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	43.27
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	202.30
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	35.65
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	39.91
				Department 45200 - PARKS Total:	**801.84**
Department: 45500 - LIBRARY					
GREIMAN'S	12/12/2025	CALENDAR DIVIDERS	101-45500-200	OFFICE SUPPLIES	51.18
WIR3D ELECTRIC INC	12/18/2025	SERVICE CALL - LOSS OF COM...	101-45500-211	CLEANING & MNT. SUPPLIES	253.80
WIR3D ELECTRIC INC	12/18/2025	SERVICE CALL - LOSS OF COM...	101-45500-400	EQUIPMENT MAINTENANCE	500.00
CREATIVE PRODUCT SOURCE, ...	12/04/2025	STICKERS	101-45500-225	LIBRARY SUPPLIES & PROGR...	266.50
GREIMAN'S	12/18/2025	LABELS	101-45500-200	OFFICE SUPPLIES	16.99
CITY OF WADENA	12/22/2025	UTILITY CHARGES	101-45500-380	UTILITIES	595.60
WEBER'S WADENA HARDWARE	12/31/2025	LIGHT BULBS	101-45500-220	BUILDING REPAIR & MAINTE...	8.99
				Department 45500 - LIBRARY Total:	**1,693.06**
Department: 49300 - AIRPORT					
MACQUEEN EQUIPMENT INC	12/12/2025	PTO SHAFT	101-49300-400	EQUIPMENT REPAIR & MAINT...	904.36
NAPA CENTRAL MN	12/31/2025	BATTERY	101-49300-220	REPAIR & MAINTENANCE SUP...	189.68
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	101-49300-380	UTILITIES	386.58
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	101-49300-380	UTILITIES	306.27
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	101-49300-380	UTILITIES	183.18
NAPA CENTRAL MN	12/31/2025	ELECT TAPE RING TERMINAL	101-49300-400	EQUIPMENT REPAIR & MAINT...	21.09
				Department 49300 - AIRPORT Total:	**1,991.16**
Department: 49350 - UNALLOCATED					
WADENA AREA CHAMBER OF ...	12/18/2025	DEER CREEK LIONS DONATION...	101-49350-457	DONATION (FISCAL) EXPENSE ...	500.00
				Department 49350 - UNALLOCATED Total:	**500.00**
Department: 49370 - DEVELOPMENT AUTHORITY					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	101-49370-200	OFFICE SUPPLIES	66.78
ECONOMIC DEVELOPMENT A...	12/12/2025	2026 EDAM MEMBERSHIP DU...	101-49370-433	DUES AND SUBSCRIPTIONS	335.00
LARRY'S FAMILY PIZZA	12/31/2025	PIZZA - MTG	101-49370-331	SCHOOLS, MEETING & TRAVEL...	85.20
DEAN USELMAN	12/31/2025	MILEAGE - 11/5 11/6 12/4 12/8	101-49370-331	SCHOOLS, MEETING & TRAVEL...	162.40
				Department 49370 - DEVELOPMENT AUTHORITY Total:	**649.38**
Department: 49960 - INSURANCE EXPENSE					
MCDONALD HOPKINS LLC	12/26/2025	UNATHORIZED ACCESS INCID...	101-49960-365	INSURANCE CLAIMS EXPENSE	3,744.45
				Department 49960 - INSURANCE EXPENSE Total:	**3,744.45**
				Fund 101 - GENERAL FUND Total:	**30,855.90**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 204 - LIBRARY ENDOWMENT FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	204-40000-36210	INTEREST EARNINGS	1.32
				Department 40000 - NON DEPARTMENTAL Total:	**1.32**
				Fund 204 - LIBRARY ENDOWMENT FUND Total:	**1.32**
Fund: 205 - PINEWOOD ESTATES					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	205-40000-36210	INTEREST EARNINGS	-43.17
				Department 40000 - NON DEPARTMENTAL Total:	**-43.17**
				Fund 205 - PINEWOOD ESTATES Total:	**-43.17**
Fund: 207 - WDA REVOLVING LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	207-40000-36210	INTEREST EARNINGS	37.96
				Department 40000 - NON DEPARTMENTAL Total:	**37.96**
Department: 46500 - LOAN FUND EXPENSES					
HONEY DRIP AESTHETICS LLC	12/12/2025	WORKING CAPITAL LOAN PRO...	207-46500-437	DEVELOPMENT LOAN EXPENS...	4,000.00
HONEY DRIP AESTHETICS LLC	12/31/2025	BALANCE OF LOAN PROCEEDS	207-46500-437	DEVELOPMENT LOAN EXPENS...	4,500.00
				Department 46500 - LOAN FUND EXPENSES Total:	**8,500.00**
				Fund 207 - WDA REVOLVING LOAN FUND Total:	**8,537.96**
Fund: 208 - WDA LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	208-40000-36210	INTEREST INCOME	4.33
				Department 40000 - NON DEPARTMENTAL Total:	**4.33**
				Fund 208 - WDA LOAN FUND Total:	**4.33**
Fund: 209 - UNRESTRICTED MIF RLF					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	209-40000-36210	INTEREST EARNINGS	4.40
				Department 40000 - NON DEPARTMENTAL Total:	**4.40**
				Fund 209 - UNRESTRICTED MIF RLF Total:	**4.40**
Fund: 210 - MIF REVOLVING LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	210-40000-36210	INTEREST EARNINGS	3.22
				Department 40000 - NON DEPARTMENTAL Total:	**3.22**
				Fund 210 - MIF REVOLVING LOAN FUND Total:	**3.22**
Fund: 211 - MIF RLF #2					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	211-40000-36210	INTEREST EARNINGS	21.01
				Department 40000 - NON DEPARTMENTAL Total:	**21.01**
				Fund 211 - MIF RLF #2 Total:	**21.01**
Fund: 212 - SCDG COMMERCIAL FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	212-40000-36210	INTEREST EARNINGS	4.37
				Department 40000 - NON DEPARTMENTAL Total:	**4.37**
				Fund 212 - SCDG COMMERCIAL FUND Total:	**4.37**
Fund: 213 - SCDG COMMERCIAL 2021					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	213-40000-36210	INTEREST EARNINGS	0.80
				Department 40000 - NON DEPARTMENTAL Total:	**0.80**
				Fund 213 - SCDG COMMERCIAL 2021 Total:	**0.80**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 214 - SCDG HOUSING FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	214-40000-36210	INTEREST EARNINGS	0.25
				Department 40000 - NON DEPARTMENTAL Total:	**0.25**
				Fund 214 - SCDG HOUSING FUND Total:	**0.25**
Fund: 216 - INNOVATIVE MIF RLF					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	216-40000-36210	INTEREST EARNINGS	2.13
				Department 40000 - NON DEPARTMENTAL Total:	**2.13**
				Fund 216 - INNOVATIVE MIF RLF Total:	**2.13**
Fund: 217 - KERN MIF LOAN					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	217-40000-36210	INTEREST EARNINGS	1.61
				Department 40000 - NON DEPARTMENTAL Total:	**1.61**
				Fund 217 - KERN MIF LOAN Total:	**1.61**
Fund: 230 - PORT AUTHORITY FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	230-40000-36210	INTEREST EARNINGS	4.15
				Department 40000 - NON DEPARTMENTAL Total:	**4.15**
				Fund 230 - PORT AUTHORITY FUND Total:	**4.15**
Fund: 301 - CHILD CARE FUNDS					
Department: 40000 - NON DEPARTMENTAL					
KELLY BAIN	12/12/2025	PLAY EQUIPMENT MATERIALS...	301-40000-107	CHILDCARE FACILITY ASTERA L...	1,369.19
DISCOUNT PLAYGROUND SUP...	12/26/2025	CHILDCARE PLAY EQUIPMENT	301-40000-107	CHILDCARE FACILITY ASTERA L...	2,979.95
DISCOUNT PLAYGROUND SUP...	12/26/2025	CHILDCARE PLAY EQUIPMENT	301-40000-107	CHILDCARE FACILITY ASTERA L...	2,499.95
MERICKEL LUMBER & HDWR	12/31/2025	GREEN TREATED LUMBER CO...	301-40000-107	CHILDCARE FACILITY ASTERA L...	87.61
DISCOUNT PLAYGROUND SUP...	12/31/2025	CCEO PLAYGROUND EQUIPM...	301-40000-107	CHILDCARE FACILITY ASTERA L...	2,042.90
WEBER'S WADENA HARDWARE	12/31/2025	REFRIGERATOR - CHILD CARE ...	301-40000-107	CHILDCARE FACILITY ASTERA L...	899.99
				Department 40000 - NON DEPARTMENTAL Total:	**9,879.59**
				Fund 301 - CHILD CARE FUNDS Total:	**9,879.59**
Fund: 315 - G.O. REFUNDING BONDS 2012					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	315-40000-36210	INTEREST EARNINGS	3.73
				Department 40000 - NON DEPARTMENTAL Total:	**3.73**
				Fund 315 - G.O. REFUNDING BONDS 2012 Total:	**3.73**
Fund: 316 - PFA NOTES OF 2015					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	316-40000-36210	INTEREST EARNINGS	77.34
				Department 40000 - NON DEPARTMENTAL Total:	**77.34**
				Fund 316 - PFA NOTES OF 2015 Total:	**77.34**
Fund: 401 - CAPITAL PROJECTS FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	401-40000-36210	INTEREST EARNINGS	267.41
				Department 40000 - NON DEPARTMENTAL Total:	**267.41**
Department: 49630 - PROJECTS					
CITY OF WADENA	12/22/2025	UTILITY CHARGES	401-49630-425	LIBRARY REMODEL PROJECT	168.21
				Department 49630 - PROJECTS Total:	**168.21**
				Fund 401 - CAPITAL PROJECTS FUND Total:	**435.62**
Fund: 403 - DTED SMALL CITIES GRANT					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	403-40000-36210	INTEREST EARNINGS	-0.35
				Department 40000 - NON DEPARTMENTAL Total:	**-0.35**
				Fund 403 - DTED SMALL CITIES GRANT Total:	**-0.35**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 404 - SEWER/WATER CIP					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	404-40000-36210	INTEREST EARNINGS	49.75
				Department 40000 - NON DEPARTMENTAL Total:	**49.75**
				Fund 404 - SEWER/WATER CIP Total:	**49.75**
Fund: 410 - CAPITAL EQUIPMENT FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	410-40000-36210	INTEREST EARNINGS	-1.56
				Department 40000 - NON DEPARTMENTAL Total:	**-1.56**
				Fund 410 - CAPITAL EQUIPMENT FUND Total:	**-1.56**
Fund: 601 - SEWER FUND					
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	601-21705	HEALTH INSURANCE PAYABLE	633.51
					633.51
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	601-40000-36210	INTEREST EARNINGS	79.57
				Department 40000 - NON DEPARTMENTAL Total:	**79.57**
Department: 49470 - SWR LIFT STATIONS					
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	24.93
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	27.64
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	27.64
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	19.42
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	21.59
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	27.46
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	94.50
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	23.76
				Department 49470 - SWR LIFT STATIONS Total:	**266.94**
Department: 49480 - WASTEWATER TREATMENT PLNT					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	601-49480-200	OFFICE SUPPLIES	125.00
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	601-49480-200	OFFICE SUPPLIES	139.67
CITY OF WADENA	12/12/2025	BULK WATER	601-49480-380	UTILITIES	1,942.36
IN CONTROL INC	12/12/2025	FLOOD SWITCH LEVEL SWITCH...	601-49480-400	EQUIPMENT REPAIR & MAINT...	553.20
WADENA COUNTY SOLID WAS...	12/12/2025	MANIF SPECIAL WASTE - PW	601-49480-315	SANITATION EXPENSE	52.90
SKOOG LAW	12/18/2025	REGER	601-49480-200	OFFICE SUPPLIES	1,100.00
LEFTY'S REPAIR INC	12/18/2025	FUEL FILTER	601-49480-400	EQUIPMENT REPAIR & MAINT...	3.65
TORCO POWER EQUIPMENT ...	12/18/2025	CARB 587154101	601-49480-400	EQUIPMENT REPAIR & MAINT...	85.00
WATERWORTH	12/19/2025	SOFTWARE SUBSCRIPTION	601-49480-200	OFFICE SUPPLIES	3,927.00
HAWKINS INC	12/26/2025	RED BASE	601-49480-216	CHEMICALS & CHEMICAL PRO...	5,532.00
GARY LAWSON	12/26/2025	NEW COMM LOCK RE-KEY 10 ...	601-49480-220	REPAIR & MAINTENANCE SUP...	520.00
PAUL MOE	12/12/2025	WASTEWATER LICENSE REIM...	601-49480-331	SCHOOLS, MEETINGS & TRAV...	23.00
CINTAS	12/18/2025	MEDICINE CABINET REFILL	601-49480-210	GENERAL SUPPLIES	110.33
NAPA CENTRAL MN	12/31/2025	MOTOR TUNE-UP 16 OZ	601-49480-212	MOTOR FUELS & LUBRICANTS	8.99
STATE CHEMICAL SOLUTIONS	12/26/2025	LAUNDRY DETERGENT AEROS...	601-49480-216	CHEMICALS & CHEMICAL PRO...	351.00
MN POLLUTION CONTROL AG...	12/18/2025	TYPE IV REFRESHER - PAUL M...	601-49480-331	SCHOOLS, MEETINGS & TRAV...	150.00
WADENA COUNTY SOLID WAS...	12/31/2025	PW - MANIF SPECIAL WASTE	601-49480-315	SANITATION EXPENSE	46.74
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49480-380	UTILITIES	22.25
CITY OF WADENA	12/22/2025	UTILITY CHARGES	601-49480-380	UTILITIES	6,863.27
IN CONTROL INC	12/31/2025	.AUTOMATION & CYBERSECUR..	601-49480-400	EQUIPMENT REPAIR & MAINT...	1,174.25
				Department 49480 - WASTEWATER TREATMENT PLNT Total:	**22,730.61**
				Fund 601 - SEWER FUND Total:	**23,710.63**
Fund: 602 - GOLF FUND					
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	602-20803	SALES TAX	7.00
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	602-21705	HEALTH INSURANCE PAYABLE	72.43
					79.43
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	602-40000-36210	INTEREST EARNINGS	8.24
				Department 40000 - NON DEPARTMENTAL Total:	**8.24**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Department: 49831 - COURSE MAINTENANCE EXP					
5 STAR DISPOSAL	12/18/2025	GARBAGE	602-49831-225	COURSE MAINTENANCE SUPPL...	49.31
				Department 49831 - COURSE MAINTENANCE EXP Total:	**49.31**
Department: 49833 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	12/20/2025	PHONE INTERNET VIDEO WIFI	602-49833-201	COMPUTER/SOFTWARE EXPE...	343.87
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	602-49833-201	COMPUTER/SOFTWARE EXPE...	66.78
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	602-49833-380	UTILITIES	43.53
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	602-49833-380	UTILITIES	140.34
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	602-49833-380	UTILITIES	40.80
TODD WADENA ELECTRIC CO...	12/23/2025	ELECTRIC	602-49833-380	UTILITIES	40.80
				Department 49833 - ADMIN & GENERAL Total:	**676.12**
				Fund 602 - GOLF FUND Total:	**813.10**
Fund: 603 - ELECTRIC FUND					
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	603-20803	SALES TAX	19,697.00
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	603-20804	TRANSIT SALES TAX	1,432.00
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	603-21705	HEALTH INSURANCE PAYABLE	1,176.39
					22,305.39
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	603-40000-36210	INTEREST EARNINGS	426.37
				Department 40000 - NON DEPARTMENTAL Total:	**426.37**
Department: 49555 - POWER SUPPLY EXPENSE					
MISSOURI RIVER ENERGY SVC	12/23/2025	MRES WAPA TRANSMISSION ...	603-49555-900	PURCHASED POWER	252,686.88
MISSOURI RIVER ENERGY SVC	12/23/2025	MRES WAPA TRANSMISSION ...	603-49555-900	PURCHASED POWER	456.90
				Department 49555 - POWER SUPPLY EXPENSE Total:	**253,143.78**
Department: 49581 - OPER - LOAD MGMNT EXPENSE					
COLUMN SOFTWARE PBC	12/12/2025	LEAD BILLING CLERK/ENERGY ...	603-49581-342	ADVERTISING	79.14
				Department 49581 - OPER - LOAD MGMNT EXPENSE Total:	**79.14**
Department: 49586 - OPER - METER EXPENSE					
MISSOURI RIVER ENERGY SVC	12/31/2025	AMI METER COUNT FEE	603-49586-220	REPAIR & MAINTENANCE SUP...	657.20
				Department 49586 - OPER - METER EXPENSE Total:	**657.20**
Department: 49594 - MNT - UG LINES					
BORDER STATES ELECTRIC	12/31/2025	COMPRESSION CONN	603-49594-220	REPAIR & MAINTENANCE SUP...	1,101.67
				Department 49594 - MNT - UG LINES Total:	**1,101.67**
Department: 49596 - MNT - ST LIGHTS & SIGNALS					
WEBER'S WADENA HARDWARE	12/31/2025	WIRE NUTS	603-49596-220	REPAIR & MAINTENANCE SUP...	31.66
				Department 49596 - MNT - ST LIGHTS & SIGNALS Total:	**31.66**
Department: 49903 - CUSTOMER RECORDS					
POST OFFICE USPS	12/04/2025	POSTAGE	603-49903-322	POSTAGE	1,079.26
RANGE PRINTING INC.	12/26/2025	ENVELOPES	603-49903-200	OFFICE SUPPLIES	1,290.05
				Department 49903 - CUSTOMER RECORDS Total:	**2,369.31**
Department: 49908 - ENERGY CONSERVATION					
WADENA MACHINING & WEL...	12/26/2025	2025 INDOOR LIGHTING RETR...	603-49908-307	ENERGY CONSERVATION PRG...	501.20
D & C ELECTRICAL SOLUTIONS	12/26/2025	INDOOR LIGHTING REBATE 20...	603-49908-307	ENERGY CONSERVATION PRG...	100.00
HELTEMES ELECTRIC	12/18/2025	INDOOR LIGHTING RETROFIT ...	603-49908-307	ENERGY CONSERVATION PRG...	100.00
				Department 49908 - ENERGY CONSERVATION Total:	**701.20**
Department: 49920 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	200.00
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	160.67
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	216.39
VERIZON WIRELESS	12/22/2025	2 LNES 2 iPADS	603-49920-321	TELEPHONE	40.01
QUADIENT FINANCE USA INC	12/29/2025	POSTAGE	603-49920-322	POSTAGE	1,500.00
JAMES MERICKEL	12/12/2025	4TH QUARTER SIGN RENT - O...	603-49920-342	ADVERTISING EXPENSE	600.00
DGR ENGINEERING	12/26/2025	N SUBSTATION IMPROVEMEN...	603-49920-303	ENGINEERING FEES	9,600.00
POST OFFICE USPS	12/12/2025	PO BOX FEE	603-49920-200	OFFICE SUPPLIES	316.00
MN DEPT OF COMMERCE	12/12/2025	3RD QUARTER FISCAL YEAR 2...	603-49920-433	DUES AND SUBSCRIPTIONS	1,052.60
GREIMAN'S	12/18/2025	PENS CALENDAR	603-49920-200	OFFICE SUPPLIES	25.96

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
LOFFLER	12/17/2025	CONTRACT C5850i-3GB03288...	603-49920-200	OFFICE SUPPLIES	80.56
LOFFLER	12/17/2025	CONTRACT C5850i-3GB03288...	603-49920-200	OFFICE SUPPLIES	5.94
STAPLES ADVANTAGE	12/31/2025	TONER CALENDAR	603-49920-200	OFFICE SUPPLIES	157.25
TYLER TECHNOLOGIES INC	12/31/2025	CUSTOMER RELATIONSHIP M...	603-49920-200	OFFICE SUPPLIES	250.00
LOFFLER	12/26/2025	CONTRACT NC19260-01 11/23...	603-49920-200	OFFICE SUPPLIES	491.32
LOFFLER	12/26/2025	CONTRACT PMGMT-CITYOFW...	603-49920-200	OFFICE SUPPLIES	501.32
DAVID EVANS	12/26/2025	CLOTHING ALLOWANCE JEANS...	603-49920-417	CLOTHING ALLOWANCE	126.38
CHARLES STEIDLER THOMPSON	12/31/2025	CLOTHING ALLOWANCE	603-49920-417	CLOTHING ALLOWANCE	234.00
TYLER TECHNOLOGIES INC	12/31/2025	BAR CODE SCANNER	603-49920-200	OFFICE SUPPLIES	292.42
				Department 49920 - ADMIN & GENERAL Total:	**15,850.82**
Department: 49928 - SAFETY TRAINING					
BORDER STATES ELECTRIC	12/18/2025	DELTA ARC FLASH HARNESS	603-49928-418	SAFETY TRAINING EXPENSES	806.15
				Department 49928 - SAFETY TRAINING Total:	**806.15**
Department: 49930 - NON UTILITY ACCT EXP					
WEBER'S WADENA HARDWARE	12/31/2025	FUSE	603-49930-220	REPAIR & MAINTENANCE SUP...	8.58
WADENA BOY SCOUTS TROOP...	12/12/2025	100' OF GARLAND	603-49930-220	REPAIR & MAINTENANCE SUP...	125.00
				Department 49930 - NON UTILITY ACCT EXP Total:	**133.58**
Department: 49932 - MNT OF GENERAL PLANT					
WEBER'S WADENA HARDWARE	12/31/2025	SCREW BITS	603-49932-240	SMALL TOOLS & EQUIPMENT	8.58
5 STAR DISPOSAL	12/18/2025	GARBAGE	603-49932-210	OPERATING SUPPLIES	98.62
WEBER'S WADENA HARDWARE	12/31/2025	SNOW PUSHER	603-49932-240	SMALL TOOLS & EQUIPMENT	69.78
WARNER GARAGE DOOR	12/31/2025	SRVC 0-21-25 - TIGHTEN SET S...	603-49932-220	REPAIR & MAINTENANCE SUP...	55.00
				Department 49932 - MNT OF GENERAL PLANT Total:	**231.98**
Department: 49933 - TRUCK & EQUIPMENT MNT					
WEBER'S WADENA HARDWARE	12/31/2025	WHITE SPRAY PAINT	603-49933-400	EQUIPMENT REPAIR & MAINT...	7.49
NAPA CENTRAL MN	12/31/2025	OIL FILTER	603-49933-400	EQUIPMENT REPAIR & MAINT...	14.94
HEARTLAND TIRE INC	12/26/2025	TIRE REPAIR 2025 CARRY IN	603-49933-400	EQUIPMENT REPAIR & MAINT...	30.00
				Department 49933 - TRUCK & EQUIPMENT MNT Total:	**52.43**
				Fund 603 - ELECTRIC FUND Total:	**297,890.68**
Fund: 604 - WATER FUND					
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	604-21705	HEALTH INSURANCE PAYABLE	248.36
MAGNIFI FINANCIAL	12/31/2025	HSA ROGGENKAMP	604-21705	HEALTH INSURANCE PAYABLE	189.67
					438.03
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	604-40000-36210	INTEREST EARNINGS	94.77
				Department 40000 - NON DEPARTMENTAL Total:	**94.77**
Department: 49405 - POWER & PUMPING EXPENSE					
LEAF RIVER AG SERVICE	12/18/2025	FUEL	604-49405-380	UTILITIES	421.39
MINNESOTA VALLEY IRRIGATI...	12/18/2025	TURBINE OIL	604-49405-400	EQUIPMENT REPAIR & MAINT...	188.60
CITY OF WADENA	12/22/2025	UTILITY CHARGES	604-49405-380	UTILITIES	3,439.39
CITY OF WADENA	12/22/2025	UTILITY CHARGES	604-49405-380	UTILITIES	642.17
				Department 49405 - POWER & PUMPING EXPENSE Total:	**4,691.55**
Department: 49410 - WTR PURIFICATION EXPENSE					
WEBER'S WADENA HARDWARE	12/31/2025	BUSHING NIPPLE	604-49410-220	REPAIR & MAINTENANCE SUP...	11.88
HAWKINS INC	12/12/2025	CHEMICALS	604-49410-210	GENERAL SUPPLIES	2,411.91
WEBER'S WADENA HARDWARE	12/31/2025	3 PIECE NIPPLE SET	604-49410-220	REPAIR & MAINTENANCE SUP...	5.69
BEARINGS & MORE	12/18/2025	FREIGHT	604-49410-210	GENERAL SUPPLIES	42.00
HAWKINS INC	12/18/2025	CHEMICALS	604-49410-210	GENERAL SUPPLIES	20.00
				Department 49410 - WTR PURIFICATION EXPENSE Total:	**2,491.48**
Department: 49420 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	604-49420-210	GENERAL SUPPLIES	79.28
VERIZON WIRELESS	12/22/2025	2 LNES 2 iPADS	604-49420-321	TELEPHONE	78.42
WATERWORTH	12/19/2025	SOFTWARE SUBSCRIPTION	604-49420-210	GENERAL SUPPLIES	3,927.00
MERICKEL LUMBER & HDWR	12/31/2025	GREEN TREATED LUMBER	604-49420-520	BUILDINGS & STRUCTURES	525.32
				Department 49420 - ADMIN & GENERAL Total:	**4,610.02**
Department: 49430 - METER READING & EXPENSE					
MISSOURI RIVER ENERGY SVC	12/31/2025	AMI METER COUNT FEE	604-49430-210	GENERAL SUPPLIES	392.80

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
WEBER'S WADENA HARDWARE	12/31/2025	ZIP TIES	604-49430-210	GENERAL SUPPLIES	5.98
				Department 49430 - METER READING & EXPENSE Total:	**398.78**
				Fund 604 - WATER FUND Total:	**12,724.63**
Fund: 605 - LIQUOR FUND					
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	605-20803	SALES TAX	21,250.00
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	605-20804	TRANSIT SALES TAX	1,122.00
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	605-21705	HEALTH INSURANCE PAYABLE	114.44
					22,486.44
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	605-40000-36210	INTEREST EARNINGS	53.79
				Department 40000 - NON DEPARTMENTAL Total:	**53.79**
Department: 49750 - MERCHANDISE PURCHASES					
VINOCOPIA INC	12/12/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	104.00
VINOCOPIA INC	12/12/2025	LIQUOR	605-49750-333	FREIGHT	2.50
BREAKTHRU BEVERAGE MINN...	12/12/2025	BEER	605-49750-252	BEER PURCHASES	386.41
BREAKTHRU BEVERAGE MINN...	12/12/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	3,956.74
BREAKTHRU BEVERAGE MINN...	12/12/2025	LIQUOR	605-49750-333	FREIGHT	63.98
D S BEVERAGES MINNESOTA	12/12/2025	BEER	605-49750-252	BEER PURCHASES	-50.08
HOME CITY ICE CO	12/12/2025	ICE	605-49750-254	MIX & SOFTDRINK PURCHASES	62.00
D S BEVERAGES MINNESOTA	12/12/2025	BEER	605-49750-252	BEER PURCHASES	5,947.35
MASON BROTHERS COMPANY	12/18/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	1,259.98
MASON BROTHERS COMPANY	12/18/2025	CIGARETTES	605-49750-333	FREIGHT	5.10
MASON BROTHERS COMPANY	12/18/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	61.61
BEVERAGE WHOLESALERS INC	12/12/2025	BEER	605-49750-252	BEER PURCHASES	2,643.10
DAHLHEIMER BEVERAGE	12/12/2025	BEER	605-49750-252	BEER PURCHASES	10,505.57
JOHNSON BROTHERS LIQUORS	12/16/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	-21.01
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,764.01
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-333	FREIGHT	41.68
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	545.42
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-333	FREIGHT	12.47
NUTRITION EXCELLENCE LLC	12/18/2025	THC	605-49750-257	THC BEVERAGE & EDIBLE EXP...	302.99
SOUTHERN GLAZER'S OF MN	12/18/2025	CREDIT 12-8-25	605-49750-251	LIQUOR PURCHASES	-34.00
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	2,735.85
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-333	FREIGHT	66.60
BERNICK'S	12/18/2025	THC	605-49750-257	THC BEVERAGE & EDIBLE EXP...	83.96
BERNICK'S	12/18/2025	BEER	605-49750-252	BEER PURCHASES	681.30
BERNICK'S	12/18/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	36.00
DRASTIC MEASURES BREWING	12/18/2025	BEER	605-49750-252	BEER PURCHASES	796.00
PEPSI BEVERAGE COMPANY	12/18/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	125.00
VIKING COCA COLA	12/18/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	261.55
BEVERAGE WHOLESALERS INC	12/18/2025	BEER	605-49750-252	BEER PURCHASES	3,645.25
D S BEVERAGES MINNESOTA	12/18/2025	BEER	605-49750-252	BEER PURCHASES	-433.99
DAHLHEIMER BEVERAGE	12/18/2025	BEER	605-49750-252	BEER PURCHASES	4,258.90
JOHNSON BROTHERS LIQUORS		LIQUOR	605-49750-251	LIQUOR PURCHASES	1,081.05
JOHNSON BROTHERS LIQUORS		LIQUOR	605-49750-333	FREIGHT	30.53
JOHNSON BROTHERS LIQUORS		LIQUOR	605-49750-251	LIQUOR PURCHASES	-1,081.05
JOHNSON BROTHERS LIQUORS		LIQUOR	605-49750-333	FREIGHT	-30.53
VINOCOPIA INC	12/12/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	432.00
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	-69.00
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-333	FREIGHT	-1.85
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	-125.85
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-333	FREIGHT	-1.85
D S BEVERAGES MINNESOTA	12/18/2025	BEER	605-49750-252	BEER PURCHASES	-672.00
D S BEVERAGES MINNESOTA	12/18/2025	BEER	605-49750-252	BEER PURCHASES	3,683.45
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,878.34
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-333	FREIGHT	32.80
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,025.26
SOUTHERN GLAZER'S OF MN	12/18/2025	LIQUOR	605-49750-333	FREIGHT	30.06
VINOCOPIA INC	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,335.00

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
VINOCOPIA INC	12/18/2025	LIQUOR	605-49750-333	FREIGHT	20.00
BREAKTHRU BEVERAGE MINN...	12/18/2025	BEER	605-49750-252	BEER PURCHASES	125.00
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,587.53
BREAKTHRU BEVERAGE MINN...	12/18/2025	LIQUOR	605-49750-333	FREIGHT	21.44
D S BEVERAGES MINNESOTA	12/18/2025	BEER	605-49750-252	BEER PURCHASES	4,776.35
DAHLHEIMER BEVERAGE	12/26/2025	BEER	605-49750-252	BEER PURCHASES	-58.66
PAUSTIS WINE COMPANY	12/26/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	536.00
PAUSTIS WINE COMPANY	12/26/2025	LIQUOR	605-49750-333	FREIGHT	18.00
BEVERAGE WHOLESALERS INC	12/18/2025	BEER	605-49750-252	BEER PURCHASES	1,994.36
BEVERAGE WHOLESALERS INC	12/18/2025	BEER	605-49750-252	BEER PURCHASES	-13.14
BELLBOY CORPORATION	12/26/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	276.84
BELLBOY CORPORATION	12/26/2025	MIX	605-49750-333	FREIGHT	6.00
BELLBOY CORPORATION	12/26/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	630.26
DAHLHEIMER BEVERAGE	12/26/2025	BEER	605-49750-252	BEER PURCHASES	3,798.25
MASON BROTHERS COMPANY	12/31/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	1,254.96
MASON BROTHERS COMPANY	12/31/2025	CIGARETTES	605-49750-333	FREIGHT	5.08
MASON BROTHERS COMPANY	12/31/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	82.73
SOUTHERN GLAZER'S OF MN	12/18/2025	CREDIT 12-27-23	605-49750-251	LIQUOR PURCHASES	-84.00
VINOCOPIA INC	12/26/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	112.00
VINOCOPIA INC	12/26/2025	LIQUOR	605-49750-333	FREIGHT	2.50
BERNICK'S	12/26/2025	BEER	605-49750-252	BEER PURCHASES	1,199.05
BERNICK'S	12/26/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	100.80
D S BEVERAGES MINNESOTA	12/26/2025	BEER	605-49750-252	BEER PURCHASES	-3,523.04
D S BEVERAGES MINNESOTA	12/26/2025	BEER	605-49750-252	BEER PURCHASES	9,834.60
BEVERAGE WHOLESALERS INC	12/26/2025	BEER	605-49750-252	BEER PURCHASES	1,735.35
DAHLHEIMER BEVERAGE	12/31/2025	BEER	605-49750-252	BEER PURCHASES	4,148.70
SOUTHERN GLAZER'S OF MN	12/31/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	676.25
SOUTHERN GLAZER'S OF MN	12/31/2025	LIQUOR	605-49750-333	FREIGHT	14.35
SOUTHERN GLAZER'S OF MN	12/31/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	827.32
SOUTHERN GLAZER'S OF MN	12/31/2025	LIQUOR	605-49750-333	FREIGHT	26.65
DRASTIC MEASURES BREWING	12/31/2025	BEER	605-49750-252	BEER PURCHASES	630.00
D S BEVERAGES MINNESOTA	12/31/2025	BEER	605-49750-252	BEER PURCHASES	-5,077.60
DAHLHEIMER BEVERAGE	12/31/2025	BEER	605-49750-252	BEER PURCHASES	-40.80
BEVERAGE WHOLESALERS INC	12/31/2025	BEER	605-49750-252	BEER PURCHASES	4,388.05
D S BEVERAGES MINNESOTA	12/31/2025	BEER	605-49750-252	BEER PURCHASES	10,201.36
DAHLHEIMER BEVERAGE	12/31/2025	BEER	605-49750-252	BEER PURCHASES	4,997.10
				Department 49750 - MERCHANDISE PURCHASES Total:	**92,592.24**
Department: 49751 - MANAGER EXPENSES					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	605-49751-200	OFFICE SUPPLIES	66.78
DACOTAH PAPER CO	12/18/2025	SUPPLIES	605-49751-214	BOTTLE BAGS, ICE BAGS, ETC.	131.98
MIKE KRAMER INC	12/31/2025	THERMAL ROLLS	605-49751-214	BOTTLE BAGS, ICE BAGS, ETC.	91.27
MN MUNICIPAL BEV ASSOC	12/26/2025	ANNUAL DUES JULY 2025 - JU...	605-49751-433	DUES AND SUBSCRIPTIONS	1,700.00
				Department 49751 - MANAGER EXPENSES Total:	**1,990.03**
Department: 49752 - CASHIER EXPENSES					
TIM BOOTH	12/18/2025	SHOES	605-49752-417	CLOTHING ALLOWANCE	90.00
				Department 49752 - CASHIER EXPENSES Total:	**90.00**
Department: 49754 - BUILDING MAINTENANCE					
5 STAR DISPOSAL	12/18/2025	GARBAGE	605-49754-380	UTILITIES	7.81
DACOTAH PAPER CO	12/18/2025	SUPPLIES	605-49754-211	CLEANING SUPPLIES	24.22
CITY OF WADENA	12/22/2025	UTILITY CHARGES	605-49754-380	UTILITIES	737.02
				Department 49754 - BUILDING MAINTENANCE Total:	**769.05**
				Fund 605 - LIQUOR FUND Total:	**117,981.55**
Fund: 606 - WELLNESS CENTER					
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	606-20803	SALES TAX	2,665.00
MN DEPART OF REVENUE	12/19/2025	MN SALES AND USE TAX DEC...	606-20804	TRANSIT TAX	194.00
MAGNIFI FINANCIAL	12/31/2025	HSA 12-14 TO 12-27 CORRECT...	606-21705	HEALTH INSURANCE PAYABLE	12.43
					2,871.43

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Department: 40000 - NON DEPARTMENTAL					
TINA TURNER	12/12/2025	MEMBERSHIP REFUND	606-40000-37220	MEMBERSHIP FEES	48.00
HUNTER GEORGE	12/12/2025	MEMBERSHIP	606-40000-37220	MEMBERSHIP FEES	144.00
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	606-40000-36210	INTEREST EARNINGS	-27.57
TANYA NELSON	12/31/2025	RENTAL REFUND	606-40000-37210	RENTALS	110.00
				Department 40000 - NON DEPARTMENTAL Total:	**274.43**
Department: 49391 - THERAPY POOL					
WEBER'S WADENA HARDWARE	12/31/2025	EPOXY GLUE	606-49391-220	MAINTENANCE SUPPLIES	7.99
				Department 49391 - THERAPY POOL Total:	**7.99**
Department: 49392 - FITNESS EXPENSES					
SCHINDLER ELEVATOR CORPO...	12/04/2025	PREVENTATIVE MAINTENANCE..	606-49392-400	EQUIPMENT MAINTENANCE	797.15
DACOTAH PAPER CO	12/18/2025	RED TAGS	606-49392-220	MAINTENANCE SUPPLIES	27.56
DACOTAH PAPER CO	12/18/2025	SIMPLE GREEN	606-49392-220	MAINTENANCE SUPPLIES	360.40
GARY A. GILBERTSON	12/26/2025	SRVC CALL 12-16-25 INSTALL ...	606-49392-400	EQUIPMENT MAINTENANCE	185.00
				Department 49392 - FITNESS EXPENSES Total:	**1,370.11**
Department: 49394 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	606-49394-380	UTILITIES	350.00
WEST CENTRAL TELEPHONE	12/20/2025	INTERNET	606-49394-200	OFFICE SUPPLIES	185.67
5 STAR DISPOSAL	12/18/2025	GARBAGE	606-49394-380	UTILITIES	98.62
REAGAN LONG	12/04/2025	CLASSES - NOVEMBER	606-49394-107	CONTRACTED SERVICES	60.00
MONICA BROWNE	12/04/2025	TRAINING - NOVEMBER	606-49394-107	CONTRACTED SERVICES	104.00
BALANCED BY MELISSA	12/04/2025	10 CLASSES - NOVEMBER	606-49394-107	CONTRACTED SERVICES	200.00
MILLER, WADE	12/12/2025	SECURITY CAMERAS	606-49394-200	OFFICE SUPPLIES	338.72
TDS MEDIA DIRECT INC	12/12/2025	ADVERTISING - GUEST DIRECT...	606-49394-350	PRINTING, PUBLISHING, ADVE...	350.00
LOFFLER	12/17/2025	CONTRACT C2926i-4MK01079...	606-49394-200	OFFICE SUPPLIES	55.95
DACOTAH PAPER CO	12/31/2025	LINERS DISINFECTANT WIPES	606-49394-200	OFFICE SUPPLIES	217.92
CITY OF WADENA	12/22/2025	UTILITY CHARGES	606-49394-380	UTILITIES	5,303.70
LISA ANDERSON	12/31/2025	CLOTHING ALLOWANCE	606-49394-417	CLOTHING ALLOWANCE	140.97
				Department 49394 - ADMIN & GENERAL Total:	**7,405.55**
				Fund 606 - WELLNESS CENTER Total:	**11,929.51**
Fund: 805 - INVESTED CAPITAL ACCT					
MORETON CAPITAL MARKETS	12/09/2025	TRANSFER TO MORETON INVE...	805-10300	INVESTMENTS	501,860.23
					501,860.23
				Fund 805 - INVESTED CAPITAL ACCT Total:	**501,860.23**
Fund: 807 - FIRE RELIEF ASSOCIATION					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	807-40000-36210	INTEREST EARNINGS	1.37
				Department 40000 - NON DEPARTMENTAL Total:	**1.37**
				Fund 807 - FIRE RELIEF ASSOCIATION Total:	**1.37**
Fund: 901 - GENERAL FIXED ASSETS					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	12/18/2025	INVESTMENT FEES	901-40000-36210	INVESTMENT INTEREST	-1.79
				Department 40000 - NON DEPARTMENTAL Total:	**-1.79**
				Fund 901 - GENERAL FIXED ASSETS Total:	**-1.79**
				Grand Total:	**1,016,752.31**

Report Summary

Fund Summary

Fund	Payment Amount
101 - GENERAL FUND	30,855.90
204 - LIBRARY ENDOWMENT FUND	1.32
205 - PINEWOOD ESTATES	-43.17
207 - WDA REVOLVING LOAN FUND	8,537.96
208 - WDA LOAN FUND	4.33
209 - UNRESTRICTED MIF RLF	4.40
210 - MIF REVOLVING LOAN FUND	3.22
211 - MIF RLF #2	21.01
212 - SCDG COMMERCIAL FUND	4.37
213 - SCDG COMMERCIAL 2021	0.80
214 - SCDG HOUSING FUND	0.25
216 - INNOVATIVE MIF RLF	2.13
217 - KERN MIF LOAN	1.61
230 - PORT AUTHORITY FUND	4.15
301 - CHILD CARE FUNDS	9,879.59
315 - G.O. REFUNDING BONDS 2012	3.73
316 - PFA NOTES OF 2015	77.34
401 - CAPITAL PROJECTS FUND	435.62
403 - DTED SMALL CITIES GRANT	-0.35
404 - SEWER/WATER CIP	49.75
410 - CAPITAL EQUIPMENT FUND	-1.56
601 - SEWER FUND	23,710.63
602 - GOLF FUND	813.10
603 - ELECTRIC FUND	297,890.68
604 - WATER FUND	12,724.63
605 - LIQUOR FUND	117,981.55
606 - WELLNESS CENTER	11,929.51
805 - INVESTED CAPITAL ACCT	501,860.23
807 - FIRE RELIEF ASSOCIATION	1.37
901 - GENERAL FIXED ASSETS	-1.79
Grand Total:	**1,016,752.31**

Account Summary

Account Number	Account Name	Payment Amount
101-20803	SALES TAX	468.00
101-20804	TRANSIT SALES TAX	34.00
101-21705	HEALTH INSURANCE PA…	1,538.96
101-21707	CHAMP PLAN	0.00
101-40000-31028	HRA TAX SETTLEMENTS	281.92
101-40000-36210	INTEREST RECEIVED	84.06
101-41100-304	LEGAL FEES	1,560.00
101-41100-350	PRINTING, PUBLISHING …	269.80
101-41110-350	PRINTING, PUBLISHING …	40.33
101-41400-417	CLOTHING ALLOWANCE	160.30
101-41900-200	OFFICE SUPPLIES	91.78
101-41920-211	CLEANING SUPPLIES	43.58
101-41920-401	BUILDING MAINTENANCE	106.43
101-42100-200	OFFICE SUPPLIES	40.56
101-42100-201	COMPUTER SUPPORT EX…	3,442.75
101-42100-211	GENERAL SUPPLIES	1,050.19
101-42100-321	TELEPHONE	263.94
101-42100-380	UTILITIES	608.88
101-42100-400	VEHICLE REPAIR & MAIN…	344.14
101-42100-417	CLOTHING ALLOWANCE	1,045.08
101-42200-200	OFFICE SUPPLIES	83.28
101-42200-380	UTILITIES	972.44
101-43100-200	OFFICE SUPPLIES	50.00

Account Summary

Account Number	Account Name	Payment Amount
101-43100-210	GENERAL SUPPLIES	276.42
101-43100-212	MOTOR FUELS & LUBRIC…	401.50
101-43115-200	OFFICE SUPPLIES	166.78
101-43115-210	GENERAL SUPPLIES	367.14
101-43115-220	REPAIR & MAINTENANCE..	159.56
101-43115-380	UTILITIES	2,369.92
101-43125-210	GENERAL SUPPLIES	556.00
101-43125-212	MOTOR FUELS & LUBRIC…	1,415.24
101-43125-400	EQUIPMENT REPAIR & …	1,188.40
101-43126-212	MOTOR FUELS & LUBRIC…	89.22
101-43126-220	MAINTENANCE SUPPLIES	188.48
101-43126-400	EQUIPMENT REPAIR & …	44.85
101-43220-400	EQUIPMENT REPAIR & …	15.23
101-43230-305	DUMPING FEES	788.88
101-45122-380	UTILITIES	94.66
101-45124-220	REPAIR & MAINTENANCE..	637.50
101-45130-380	UTILITIES	15.00
101-45150-220	REPAIR & MAINTENANCE..	40.01
101-45150-380	UTILITIES	80.80
101-45200-200	OFFICE SUPPLIES	25.00
101-45200-220	REPAIR & MAINTENANCE..	313.82
101-45200-380	UTILITIES	438.28
101-45200-433	DUES AND SUBSCRIPTIO…	24.74
101-45500-200	OFFICE SUPPLIES	68.17
101-45500-211	CLEANING & MNT. SUPP…	253.80
101-45500-220	BUILDING REPAIR & MA…	8.99
101-45500-225	LIBRARY SUPPLIES & PR…	266.50
101-45500-380	UTILITIES	595.60
101-45500-400	EQUIPMENT MAINTENA…	500.00
101-49300-220	REPAIR & MAINTENANCE..	189.68
101-49300-380	UTILITIES	876.03
101-49300-400	EQUIPMENT REPAIR & …	925.45
101-49350-457	DONATION (FISCAL) EXP…	500.00
101-49370-200	OFFICE SUPPLIES	66.78
101-49370-331	SCHOOLS, MEETING & T…	247.60
101-49370-433	DUES AND SUBSCRIPTIO…	335.00
101-49960-365	INSURANCE CLAIMS EXP…	3,744.45
204-40000-36210	INTEREST EARNINGS	1.32
205-40000-36210	INTEREST EARNINGS	-43.17
207-40000-36210	INTEREST EARNINGS	37.96
207-46500-437	DEVELOPMENT LOAN EX…	8,500.00
208-40000-36210	INTEREST INCOME	4.33
209-40000-36210	INTEREST EARNINGS	4.40
210-40000-36210	INTEREST EARNINGS	3.22
211-40000-36210	INTEREST EARNINGS	21.01
212-40000-36210	INTEREST EARNINGS	4.37
213-40000-36210	INTEREST EARNINGS	0.80
214-40000-36210	INTEREST EARNINGS	0.25
216-40000-36210	INTEREST EARNINGS	2.13
217-40000-36210	INTEREST EARNINGS	1.61
230-40000-36210	INTEREST EARNINGS	4.15
301-40000-107	CHILDCARE FACILITY AST…	9,879.59
315-40000-36210	INTEREST EARNINGS	3.73
316-40000-36210	INTEREST EARNINGS	77.34
401-40000-36210	INTEREST EARNINGS	267.41
401-49630-425	LIBRARY REMODEL PROJ…	168.21
403-40000-36210	INTEREST EARNINGS	-0.35
404-40000-36210	INTEREST EARNINGS	49.75

Account Summary

Account Number	Account Name	Payment Amount
410-40000-36210	INTEREST EARNINGS	-1.56
601-21705	HEALTH INSURANCE PA...	633.51
601-40000-36210	INTEREST EARNINGS	79.57
601-49470-380	UTILITIES	266.94
601-49480-200	OFFICE SUPPLIES	5,291.67
601-49480-210	GENERAL SUPPLIES	110.33
601-49480-212	MOTOR FUELS & LUBRIC...	8.99
601-49480-216	CHEMICALS & CHEMICAL...	5,883.00
601-49480-220	REPAIR & MAINTENANCE..	520.00
601-49480-315	SANITATION EXPENSE	99.64
601-49480-331	SCHOOLS, MEETINGS & ...	173.00
601-49480-380	UTILITIES	8,827.88
601-49480-400	EQUIPMENT REPAIR & ...	1,816.10
602-20803	SALES TAX	7.00
602-21705	HEALTH INSURANCE PA...	72.43
602-40000-36210	INTEREST EARNINGS	8.24
602-49831-225	COURSE MAINTENANCE ...	49.31
602-49833-201	COMPUTER/SOFTWARE ...	410.65
602-49833-380	UTILITIES	265.47
603-20803	SALES TAX	19,697.00
603-20804	TRANSIT SALES TAX	1,432.00
603-21705	HEALTH INSURANCE PA...	1,176.39
603-40000-36210	INTEREST EARNINGS	426.37
603-49555-900	PURCHASED POWER	253,143.78
603-49581-342	ADVERTISING	79.14
603-49586-220	REPAIR & MAINTENANCE..	657.20
603-49594-220	REPAIR & MAINTENANCE..	1,101.67
603-49596-220	REPAIR & MAINTENANCE..	31.66
603-49903-200	OFFICE SUPPLIES	1,290.05
603-49903-322	POSTAGE	1,079.26
603-49908-307	ENERGY CONSERVATION...	701.20
603-49920-200	OFFICE SUPPLIES	2,697.83
603-49920-303	ENGINEERING FEES	9,600.00
603-49920-321	TELEPHONE	40.01
603-49920-322	POSTAGE	1,500.00
603-49920-342	ADVERTISING EXPENSE	600.00
603-49920-417	CLOTHING ALLOWANCE	360.38
603-49920-433	DUES AND SUBSCRIPTIO...	1,052.60
603-49928-418	SAFETY TRAINING EXPE...	806.15
603-49930-220	REPAIR & MAINTENANCE..	133.58
603-49932-210	OPERATING SUPPLIES	98.62
603-49932-220	REPAIR & MAINTENANCE..	55.00
603-49932-240	SMALL TOOLS & EQUIP...	78.36
603-49933-400	EQUIPMENT REPAIR & ...	52.43
604-21705	HEALTH INSURANCE PA...	438.03
604-40000-36210	INTEREST EARNINGS	94.77
604-49405-380	UTILITIES	4,502.95
604-49405-400	EQUIPMENT REPAIR & ...	188.60
604-49410-210	GENERAL SUPPLIES	2,473.91
604-49410-220	REPAIR & MAINTENANCE..	17.57
604-49420-210	GENERAL SUPPLIES	4,006.28
604-49420-321	TELEPHONE	78.42
604-49420-520	BUILDINGS & STRUCTUR...	525.32
604-49430-210	GENERAL SUPPLIES	398.78
605-20803	SALES TAX	21,250.00
605-20804	TRANSIT SALES TAX	1,122.00
605-21705	HEALTH INSURANCE PA...	114.44
605-40000-36210	INTEREST EARNINGS	53.79

Account Summary

Account Number	Account Name	Payment Amount
605-49750-251	LIQUOR PURCHASES	17,812.12
605-49750-252	BEER PURCHASES	70,506.19
605-49750-254	MIX & SOFTDRINK PURC…	1,006.53
605-49750-256	CIGARETTE PURCHASES	2,514.94
605-49750-257	THC BEVERAGE & EDIBLE…	386.95
605-49750-333	FREIGHT	365.51
605-49751-200	OFFICE SUPPLIES	66.78
605-49751-214	BOTTLE BAGS, ICE BAGS,…	223.25
605-49751-433	DUES AND SUBSCRIPTIO…	1,700.00
605-49752-417	CLOTHING ALLOWANCE	90.00
605-49754-211	CLEANING SUPPLIES	24.22
605-49754-380	UTILITIES	744.83
606-20803	SALES TAX	2,665.00
606-20804	TRANSIT TAX	194.00
606-21705	HEALTH INSURANCE PA…	12.43
606-40000-36210	INTEREST EARNINGS	-27.57
606-40000-37210	RENTALS	110.00
606-40000-37220	MEMBERSHIP FEES	192.00
606-49391-220	MAINTENANCE SUPPLIES	7.99
606-49392-220	MAINTENANCE SUPPLIES	387.96
606-49392-400	EQUIPMENT MAINTENA…	982.15
606-49394-107	CONTRACTED SERVICES	364.00
606-49394-200	OFFICE SUPPLIES	798.26
606-49394-350	PRINTING, PUBLISHING, …	350.00
606-49394-380	UTILITIES	5,752.32
606-49394-417	CLOTHING ALLOWANCE	140.97
805-10300	INVESTMENTS	501,860.23
807-40000-36210	INTEREST EARNINGS	1.37
901-40000-36210	INVESTMENT INTEREST	-1.79
	Grand Total:	**1,016,752.31**

Project Account Summary

Project Account Key		Payment Amount
None		1,016,752.31
	Grand Total:	**1,016,752.31**

222 2nd Street SE
Wadena, MN 56482

Regular City Council Minutes
Tuesday, December 9, 2025

PLEDGE OF ALLEGIANCE

CALL TO ORDER AND ROLL CALL

Comprising a quorum of the City Council, the meeting was called to order at 5:00 pm with the following members present: Mayor George Deiss, Council Members Duke Harrison, Mark Lunde, Wade Miller, and Mac Nelson.

CONSENT CALENDAR

Motion approving the consent calendar items.

A. Claims Register Summary
B. Monthly Financial Reports
C. City Council Meeting Minutes:
   a. November 12, 2025, Regular Meeting
   b. November 19, 2025, Special Meeting
   c. November 25, 2025, Enterprise Funds Works Session
   d. November 25, 2025, Special Meeting
D. Resolution 2025-53: Authorization to execute MnDOT Airport Maintenance and Operation 2025-2026 Grant Contract
E. Resolution 2025-54: Designating Annual City Elections Polling Place
F. Resolution 2025-55: Appoint Luca Moser to Planning Commission
G. Resolution 2025-56: Renew Mike Pete to Park Board Commission
H. Action 25-72: Accept Dennis Reger's Retirement Resignation
I. Action 25-73: Accept Jayne Koranda's Retirement Resignation
J. Action 25-74: Approve Darin Lorentz to Reserve Firefighter
K. Action 25-75: Approve Liquor, Beer, and Wine Licenses
L. Action 25-76: Approve 3.2 Beer Licenses
M. Action 25-77: Approve Tobacco Licenses
N. Action 25-78: Approve Cannabis Licenses
O. Action 25-79: Approve Tattoo Licenses
P. Action 25-80: Approve Massage Licenses
Q. Action 25-81: Approve Kennel Licenses
R. Action 25-82: Approve Commercial Refuse Licenses
S. Action 25-83: Approve Commercial Salvage License
T. Action 25-84: Approve Taxicab License

Moved by:	Lunde	Seconded by:	Nelson
Roll call vote:	Deiss, Harrison, Lunde, Miller, Nelson		

PUBLIC HEARING

Truth in Taxation hearing was opened at 6:03pm.

Motion to close the Truth in Taxation Public Hearing at 6:08pm

No one from the public was present. A short truth in taxation presentation was provided showing a summary of the budget and process.

Moved by:	Nelson	Seconded by:	Miller
Vote in Favor:	Deiss, Harrison, Lunde, Miller, Nelson		

NEW BUSINESS

Ordinance 257: Motion approving the 2026 Fee Schedule as presented, second reading.

Items updated and highlighted since the November first reading were stated.

Moved by:	Lunde	Seconded by:	Miller
Roll Call Vote:	Deiss, Harrison, Lunde, Miller, Nelson		

Resolution 2025-57: Motion approving the 2026 Part-Time wages.

Proposed wages follow previous year's 3% increase and is consistent with the increase provided to full-time employees.
Discussion then turned to whether to include a stipend for the Planning and Zoning Commission. Some communities provide stipends because the commission is statutorily required. It was noted that the city has not had difficulty filling the commission positions and that service is generally viewed as a civic duty. Council agreed to exclude Planning and Zoning Commission stipends from the current action and revisit the topic during the next budget cycle if needed.

Moved by:	Lunde	Seconded by:	Harrison
Roll Call Vote:	Deiss, Harrison, Lunde, Miller, Nelson		

Resolution 2025-58: Motion approving the final 2026 General Fund levy:
General fund operating and GO Bonds levy at $1,501,197, a $98,524 increase from 2025, 7.02%.
Of the total levy, general fund operating expenses was set at $534,772, a $47,432 increase from 2025, 9.73%.
Mill rate set at $.1250 per $1,000 taxable market value.

There were no changes since September's proposed budget.

Moved by:	Lunde	Seconded by:	Nelson
Roll Call Vote:	Deiss, Harrison, Lunde, Miller, Nelson		

Resolution 2025-59: Motion approving General and Enterprise Fund budgets for fiscal year beginning January 1, 2026, and ending December 31, 2026, all funds combined.

Budgets are presented reflecting work session discussions and adjustments
One exception is an ad-hoc meeting with Council Member Harrison, Administrator Schroeder, Finance Director Poling, and Liquor Store Manager Booth held following the work session. The Liquor Store budget presented reflects decreases to the salaries line items with Administrator Schroeder directing Booth to reduce weekly staffing hours to 350, resulting in an approximate $10,000 reduction. Credit card expense projections were conservatively reduced due to uncertainty of allowable debit card fees being passed on to customers.

Moved by:	Miller	Seconded by:	Lunde
Roll Call Vote:	Deiss, Harrison, Lunde, Miller, Nelson		

Resolution 2025-60: Motion approving certification of 2026 miscellaneous unpaid accounts receivables to property taxes.

Each year the city encounters unpaid accounts receivables. State law allows municipalities to assess debts to the property. A $50 administration fee is also added. The list of these assessments was provided, with private data and parcel numbers redacted to maintain privacy.

Moved by:	Miller	Seconded by:	Nelson
Roll Call Vote:	Deiss, Harrison, Lunde, Miller, Nelson		

Resolution 2025-61: Motion approving to close the Airport operational activity in the General Fund and the creation of a separate Airport Special Revenue Fund effective calendar year 2026.

The establishment of a distinct special revenue fund will enhance accountability, provide clearer insight into airport finances, and ensure that revenue generated from airport is directly reinvested into airport-related expenses and improvements.
Current annual airport operating and capital outlay amounts will continue to be budgeted through the General Fund, transferring appropriate amounts to support the special revenue fund. The change will not impact airport operations or staffing.

Moved by:	Harrison	Seconded by:	Lunde
Roll Call Vote:	Deiss, Harrison, Lunde, Miller, Nelson		

Action 25-85: Motion approving WDA and P&Z Director Dean Uselman remote work leave request.

WDA Director Dean Uselman made a request to the council at September's budget work session to work remotely out-of-state for approximately six weeks in January and February. The agreement is to work 20 hours per week with the remaining hours utilizing vacation leave to fulfill full-time status. He agreed to remain available throughout the day by phone, email, text, as well as remote in by Zoom to participate in City meetings. Response time to council, staff, and client needs will continue throughout the day.
The leave timeframe is during the slower period for planning and zoning activity, and essential work can be handled remotely without impacting operations. Should there be work requiring him to report back to the city, all expenses would be at his personal expense.
The council clarified that this arrangement can apply to this type of position in the city and does not establish a precedent for all other positions.

Moved by:	Harrison	Seconded by:	Miller
Vote in Favor:	Deiss, Harrison, Lunde, Miller, Nelson		

Action 25-86: Motion approving FT Wastewater/Sewer Maintenance Worker, Class D job description upgrade to grade 5 and addition of GIS mapping duties and approve advertising the position internally.

An opportunity to update the job description presented itself following an employee retirement. The proposed changes add oversight of the city's GIS mapping system in anticipation of a 2026 transition to in-house management.
The grade 4 to 5 recommendation includes aligning the Class D licensure and grade with the Water Operator, Class D position in the water department currently on grade 5. This position will include more duties and a class D licensure that warrants a grade higher.
Another change is requiring a Class D operator license during the time of application. However, if a candidate is hired without the license, a hire may be made at Grade 4 and advance to Grade 5 upon obtaining the license after one year.

Public Works Director Kovar is aware of an internal candidate for the position. The candidate currently holds a Class B license. Internal advertising will be completed. If there is no internal application, then external advertising will be completed with a candidate brought to the January meeting.

Moved by:	Lunde	Seconded by:	Miller
Vote in Favor:	Deiss, Harrison, Lunde, Miller, Nelson		

Action 25-86: Motion approving FT Billing Clerk/Energy Coordinator position advertising and training.

Jayne Koranda provided her retirement notice effective March 2026. Due to the complexity of the role and the importance of maintaining uninterrupted billing operations, Utility Superintendent Dave Evans discussed the need to begin recruitment, recommending a new employee training period for two full billing cycles, approximately six to ten weeks.

To meet this timeline, the goal is to have a candidate start by the last week of January, allowing February and March billing to be completed before the retirement. Staff noted that the timeline is tight due to holidays, interview scheduling, and notice periods, and requested authorization to begin advertising immediately.

The position will be posted externally; however internal candidates are eligible to apply.

Moved by:	Nelson	Seconded by:	Harrison
Vote in Favor:	Deiss, Harrison, Lunde, Miller, Nelson		

MEETING OPEN TO THE PUBLIC AT 5:39 pm

Elliott Green from FCCLA at Wadena Deer Creek School requests to put on a Wolverine Plunge event to be held at the Wadena bus loop. He is seeking assistance in obtaining a containment tank/pool to use for the event. The council tossed around ideas with a couple members offering to connect him with some leads.

Jim Stoneman spoke about his property valuations. The council informed him that discussions for valuations occurs in April, and that valuations are set by the county assessor. The current Truth in Taxation meeting is set to discuss the 2026 city budget levy. The council encouraged Jim to reach out to the county assessor for more information and attend the local board of review meeting in April.

Tracy Stoneman was also in attendance and followed up on a row of bushes that died on her property. She believes the city is responsible for damage during the Greenwood Ave utilities project. Also sharing frustration at how long the process has taken for the city to make it right. Administrator Schroeder explained she had a conversation with Jim (Stoneman, husband) this past summer; stating that the city will replace three bushes. Utility Director Evans asked her to provide the variety she wants, and that they will get replaced in the spring.

DEPARTMENT REPORTS

Public Works Department – Dan Kovar

- Noted the cold temps is not allowing the sand to stick to the roads.

Utilities Department - Superintendent David Evans

- Crews are busy placing primary wire at Pinewood Estates Addition.

Wadena Development Authority and Planning & Zoning – Dean Uselman

- Planning and Zoning permits have reduced for the season.
- Enough lots have been sold in Pinewood Estates to cover the first debt service reimbursement payment to the electric utility.

Police Department – Naomi Plautz

- Shop with a Hero event has been postponed to Thursday, January 18 due to weather.

- Parade of Lights was well attended and ran smoothly.
- Requests to schedule a future council meeting presentation of a Drug Task Force case. The presentation would include a local case and provide insight into the task force's operations.
- Will talk to MnDOT regarding flashing stop signs at the intersection by the elementary school.

Fire Department – Cody Yglesias

- Stated that fire prevention has been working well, not experiencing many fire calls.
- Primary work is carbon monoxide detectors, and continuing trainings.
- Will look to hire a replacement for the approved reserve firefighter.

Wadena Liquor Store – Tim Booth

- Reports that THC beverage sales are continuing to grow, but still a small percentage of overall sales.

Maslowski Wellness and Research Center – Lisa Anderson – Nothing to add.
Whitetail Run Golf Course – Kevin Ross – Not present
City Administrator – Kim Schroeder – Nothing to report.

COUNCIL REPORTS
Duke Harrison: Nothing to report or add.
Mark Lunde: Nothing to report or add.
Mac Nelson: Nothing to report or add.
Wade Miller: Nothing to report or add.
Mayor George Deiss: Presented a letter to the council on behalf of Minnesota mayors, addressed to the State of Minnesota, highlighting cities' concerns about mandates and pressures that contribute to increased levies. No one expressed opposition.

Action Motion: Motion to adjourn at 6:20pm.

Moved by:	Lunde	Seconded by:	Miller
Vote in favor:	Deiss, Harrison, Lunde, Miller, Nelson		

_____
George Deiss, Mayor

Attest: _____
Kim Schroeder, City Administrator

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-01
Appointing Council Member Wade Miller as Acting Mayor

Whereas, Wadena Code of Ordinances 30.04 C requires the City Council to elect an acting Mayor from the Council membership, who shall perform the duties of the Mayor during any disability or absence of the Mayor from the city or, in case of a vacancy in the office of Mayor, until a successor has been appointed and qualifies.

Now Therefore be it Resolved, that the Wadena Mayor appoints Council Member Wade Miller as Acting Mayor.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-02
Setting the Date and Time for 2026 Regular City Council Meetings

Whereas, Wadena Code of Ordinances 30.02 requires the City Council to adopt a yearly resolution, setting the date and time for regular city council meetings.

Now Therefore be it Resolved, that the Wadena City Council sets the date and time for regular city council meetings as the second Tuesday of every month, at 5:00 pm. The meetings shall be held in the City Council Chambers located in the City Administrative Center, 222 2nd Street SE, Wadena, MN 56482.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-03
Designating the Wadena Pioneer Journal Newspaper as the City's Official Newspaper

Whereas, Wadena Code of Ordinances 30.04 B requires the City Council to yearly designate the official newspaper.

Now Therefore be it Resolved, that the Wadena City Council designates the Wadena Pioneer Journal as the official newspaper for all 2026 City of Wadena official publications.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-04
Designating the 2026 Official Depositories for City Funds

Whereas, Wadena Code of Ordinances 30.04 B requires the City Council to yearly designate the depositories of city funds.

Now Therefore be it Resolved, that the Wadena City Council designates the following official depositories:

1. Mid-Central Federal Savings Bank
2. Wadena State Bank
3. Magnifi Financial
4. Charles Schwab
5. Moreton Capital Investments, LLC

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-05
Designating Skoog Law as the City's 2026 Civil Legal Counsel

Now Therefore be it Resolved, that the Wadena City Council designates Skoog Law as the City's 2026 Civil Legal Counsel.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-06
Designating Wadena County Attorney
as the City's 2026 Criminal Legal Counsel

Now Therefore be it Resolved, the Wadena City Council designates Wadena County Attorney as the City's 2026 Criminal Legal Counsel.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-07
Providing Annual Delegation of Authority to Make Electronic Fund Transfers (EFT)

WHEREAS, at appropriate times it is necessary for the City staff to transfer funds to conduct regular City Business; and

WHEREAS, the transfer of funds is done electronically; and

WHEREAS, Minnesota State Statute 471.38, Subd. 3 requires that cities make an annual delegation of authority to make electronic funds transfer to a Chief Financial Officer.

NOW, THEREFORE BE IT RESOLVED, that the City Administrator and Finance Director are designated with the authority to make electronic funds transfers.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-09
Designating Authorized Representative for the City of Wadena as a Member of Missouri Basin Municipal Power Agency d/b/a Missouri River Energy Services

Whereas, the City of Wadena, Minnesota, has entered into the Agreement establishing the Missouri Basin Municipal Power Agency, d/b/a Missouri River Energy Services (MRES), and as a member thereof is entitled to a representative who shall represent the Municipal Utility in the business of MRES.

Now, Therefore, Be It Resolved by the Wadena City Council that Utility Supervisor David Evans be, and he is hereby designated and appointed as the representative of the City of Wadena and is authorized to represent Wadena's Municipal Utility in the business of MRES, with the powers, duties and responsibilities as provided in said agreement. The alternative representative, City Administrator Kim Schroeder, is hereby designated and appointed, and authorized to represent the City with equal powers.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-10
Designating Authorized Representative for the City of Wadena as a Member of Western Minnesota Municipal Power Agency (WMMPA)

Whereas, the City of Wadena, Minnesota, has entered into an agreement to establish the Western Minnesota Municipal Power Agency (WMMPA) and as a member thereof is entitled to a representative who shall represent the Municipal Utility in the business of WMMPA.

Now Therefore, Be It Resolved by the Wadena City Council that Utility Supervisor David Evans be, and he is hereby designated and appointed as the representative of the City of Wadena, Minnesota and is authorized to represent the Municipal Utility in the business of WMMPA, with the powers, duties and responsibilities as provided in said agreement. The alternative representative, City Administrator Kim Schroeder, is hereby designated and appointed, and authorized to represent the City with equal powers.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-11
Accepting Donations

WHEREAS, City of Wadena is authorized to accept and maintain donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens; and

WHEREAS, the City has received the below contributed donations from the period of July 1, 2025, to December 31, 2025:

WHEREAS, the following persons and entities have contributed the donation set forth below to the City of Wadena:

Name of Donor	Amount	Dept/Fund	Description
Fire Relief Association	$4,500.00	Golf	Golf Donation
Church Leage Softball	$935.00	Parks	Support
Friends of the Maslowski	$200.00	Maslowski Center	Equipment
Friends of the Maslowski	$25,800.00	Maslowski Center	Gym Equipment
Thomas Shultz	$100.00	Maslowski Center	Support

NOW, THEREFORE BE IT RESOLVED BY THE CITY OF WADENA, MINNESOTA, AS FOLLOWS: the donations described above are accepted and shall be used as allowed by law.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

Legislative History

First Reading: January 13, 2026
Second Reading: February 10, 2026
Publication Date: February 19, 2026
Action:
Vote:

Yes:	No:	Absent:

ORDINANCE NO. 258, 3rd Series
ADOPTING THE CITY OF WADENA 2026 FEE SCHEDULE

Purpose. Minnesota Statute requires some fees to be enacted by an ordinance of the city council. Adoption of Ordinance No. 258, 3rd Series complies with this requirement.

The City Council of the City of Wadena Minnesota ordains:

Section 1. The attached 2026 Fee Schedule with amendments to the wastewater rates is adopted after due publication.

Section 2. Effective date. The effective date of this ordinance is February 20, 2026.

Adopted by the City Council of the City of Wadena, Minnesota this 10th day of February 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

City of WADENA

Something is happening here....

Amendment to the
2026 Fee Schedule

Public Works Department		
Equipment Rates with Operator		
Pickup (per hour)	$	64.00

Utilities		
Sewer Rates All rates include 300 cubic foot minimum (all commercial sewer is taxable)		
Service Charges and Rates (per 100 cubic feet) (per month)		
Service Charge - .75″ – 1″ meter	$	~~16.95~~ 17.95
.75″ – 1″ meter – first 750 cubic feet	$	~~6.15~~ 6.40
.75″ – 1″ meter – over 750 cubic feet	$	~~6.25~~ 6.50
.75″ – 1″ meter – first 750 cubic feet – Food Service Business	$	~~6.45~~ 6.70
.75″ – 1″ meter – over 750 cubic feet – Food Service Business	$	~~6.55~~ 6.80
Service Charge - 1.25″ – 1.5″ meter	$	~~22.20~~ 23.20
1.25″ – 1.5″ meter – first 7,500 cubic	$	~~6.15~~ 6.40
1.25″ – 1.5″ meter – over 7,500 cubic feet	$	~~6.25~~ 6.50
1.25″ – 1.5″ meter – first 7,500 cubic feet – Food Service Business	$	~~6.45~~ 6.70
1.25″ – 1.5″ meter – over 7,500 cubic feet – Food Service Business	$	~~6.55~~ 6.80
Service Charge – 2″ meter	$	~~27.50~~ 28.50
2″ meter – first 15,000 cubic feet	$	~~6.15~~ 6.40
2″ meter – over 15,000 cubic feet	$	~~6.25~~

	6.50
2″ meter – first 15,000 cubic feet – Food Service Business	$ ~~6.45~~ 6.70
2″ meter – over 15,000 cubic feet – Food Service Business	$ ~~6.55~~ 6.80
Service Charge – 3″ meter	$ ~~33.85~~ 34.85
3″ meter – first 20,000 cubic feet	$ ~~6.15~~ 6.40
3″ meter – over 20,000 cubic feet	$ ~~6.25~~ 6.50
3″ meter – first 20,000 cubic feet – Food Service Business	$ ~~6.45~~ 6.70
3″ meter – over 20,000 cubic feet – Food Service Business	$ ~~6.55~~ 6.80
Service Charge – 4″ meter	$ ~~39.10~~ 40.10
4″ meter – first 30,000 cubic feet	$ ~~6.15~~ 6.40
4″ meter – over 30,000 cubic feet	$ ~~6.25~~ 6.50
4″ meter – first 30,000 cubic feet – Food Service Business	$ ~~6.45~~ 6.70
4″ meter – over 30,000 cubic feet – Food Service Business	$ ~~6.55~~ 6.80
Fixed sewer – not on city water (per month)	$ ~~62.65~~ 64.65

Legislative History
Agenda date: January 13, 2026
Action:
Vote:

Yes:	No:	Absent:
Deiss		
Lunde		
Miller		
Nelson		
Sartell		

CITY OF WADENA, MINNESOTA

Resolution No. 2026-08
Designating Board/Committee Appointments and Assignments

Now Therefore be it Resolved, that the Wadena City Council designates the following individuals to serve on committees as follows:

Personnel Committee: George Deiss, Mark Lunde, Kim Schroeder, Dave Evans
Business Subsidy/Tax Abatement/TIF Committee: Mac Nelson, Duke Harrison
Continued Community Education: Mac Nelson
Convention Visitors Bureau (CVB) Board: Mark Lunde, Wade Miller
Fix Up Loan Committee: Duke Harrison
Housing Redevelopment Board: Mac Nelson
Library Board: George Deiss
Kitchigami Regional Library Board: George Deiss, Duke Harrison (alternate)
Memorial Auditorium Committee: Mark Lunde, Duke Harrison
Park Advisory Board: Wade Miller
Planning Commission: Mark Lunde, Wade Miller
Wadena Development Authority Board (WDA): George Deiss, Wade Miller
Airport Commission: Mark Lunde

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

(Seal)

City of WADENA

Something is happening here….

Legislative History

Agenda date: January 13, 2026

Action:

Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2026-12
Supporting a New State-Supported Passenger Rail Service Between Saint Paul, Minnesota and Fargo, North Dakota

WHEREAS, the Twin Cities to Fargo/Moorhead corridor is a priority corridor for intercity passenger rail in the Minnesota Department of Transportation's State Rail Plan (2025); and

WHEREAS, Twin Cities to Fargo/Moorhead route is recommended in the Federal Railroad Administration's Amtrak Daily Long-Distance Service Study; and

WHEREAS, the Twin Cities to Fargo/Moorhead corridor hosted six eastbound and six westbound passenger rail trains each day into the late 1960's, four of which served St. Cloud; and

WHEREAS, Amtrak's Empire Builder currently serves Saint Paul, St. Cloud, Staples, Detroit Lakes, and Fargo, a new state supported daily train could also serve Little Falls, Wadena, and a northern suburb such as Anoka; and

WHEREAS, this growing and congested corridor has strong ridership potential, estimated at 220,000 or greater in a recent MnDOT study; and

WHEREAS, new rail service in this corridor would have a convenient daytime schedule, as compared to the Empire Builder that arrives and departs Fargo at approximately 3 AM and serves other Minnesota cities during inconvenient overnight hours; and

WHEREAS, Wadena residents are reliant upon highways for travel, and more passenger rail service would expand transportation options to the east and west of our city for residents who cannot or don't drive or fly; and

WHEREAS, new rail service in this corridor will connect communities to each other and provide an affordable travel alternative to driving, airlines, and intercity bus; and

WHEREAS, new rail service can provide alternative options for individuals needing medical care to Wadena's Astera Health Clinic, Hospital, and new 2025 CentraCare Cancer Center; and

WHEREAS, Amtrak brings jobs and investment to Minnesota - Amtrak spent an estimated $62.9 million on goods, services, and wages in Minnesota in 2024; and

WHEREAS, the new Borealis between Saint Paul and Chicago has been extremely successful, carrying 223,000 riders in its first year and enhancing economic development and tourism opportunities for corridor communities, and

WHEREAS, freight railroads will benefit from the capital investment required for new passenger service, enabling greater train speeds, reduced railroad congestion, and rail crossings that are safer for all users; and

WHEREAS, many states in the Midwest and around the country are investing in expanded passenger rail service for the economic and mobility benefits. Some of these states include but are not limited to: Wisconsin, Illinois, Michigan, Missouri, Ohio, Virginia, California, Oregon, Maine, and North Carolina.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Wadena Minnesota, that it hereby supports new passenger rail service between the Twin Cities and Fargo/Moorhead and requests that the Minnesota Legislature direct MnDOT to submit a Corridor Identification Grant application to the Federal Railroad Administration for this corridor.

Adopted by the City Council of the City of Wadena, Minnesota this 13th day of January 2026.

_____
George Deiss, Mayor

_____
Kim Schroeder, City Administrator

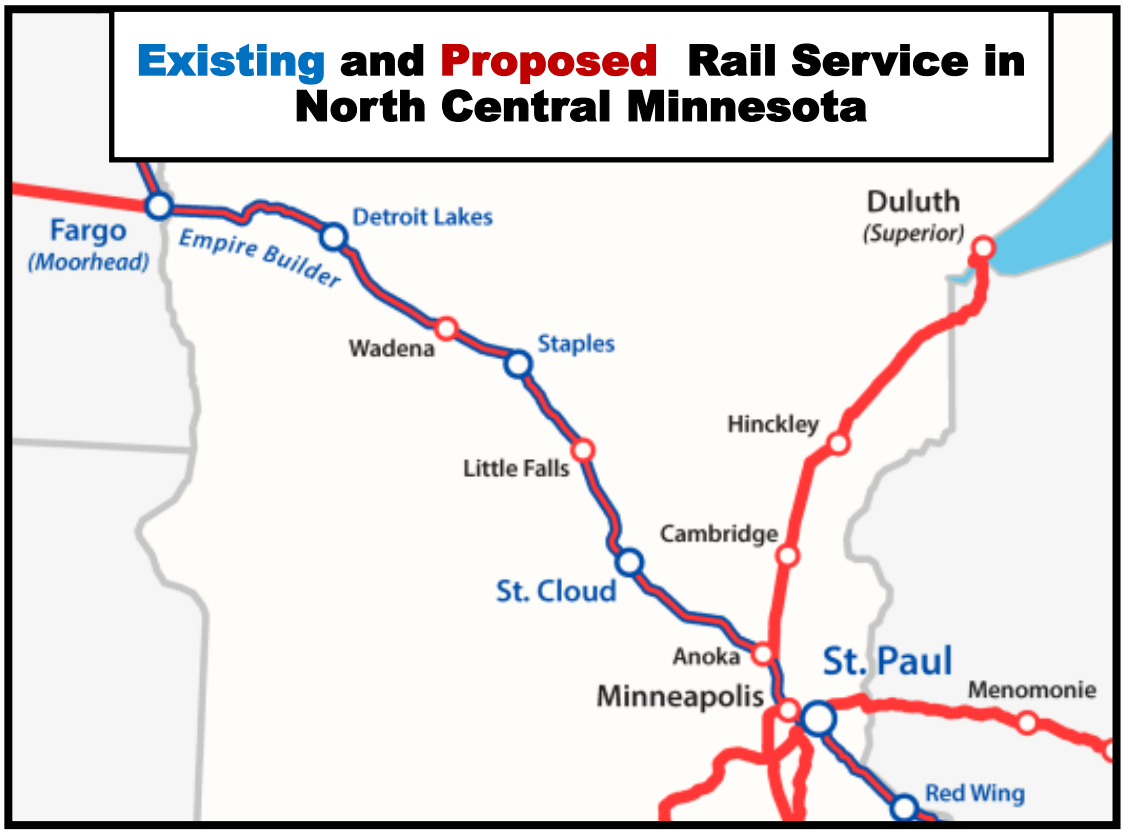
(SEAL)

ALL ABOARD MINNESOTA

Proposing an additional daytime passenger train between the

Twin Cities and Fargo/ Moorhead

Map and proposed schedule showing additional station stops at Wadena, Little Falls, Anoka, Coon Rapids (Foley Blvd) and Minneapolis.



Proposed FARGO/ MOORHEAD to the TWIN CITIES

READ DOWN			STATIONS	READ UP		
EMPIRE BUILDER		PROPOSED FARGO		PROPOSED FARGO		EMPIRE BUILDER
3:29 AM	Dp	7:00 AM	Fargo	10:30 PM	Ar	4:13 AM
		7:05 AM	Moorhead *(parking)*	10:25 PM		
4:27 AM		8:00 AM	Detroit Lakes	9:28 PM		3:06 AM
-		8:36 AM	Wadena	8:54 PM		-
5:27 AM		9:00 AM	Staples *(Brainerd west)*	8:32 PM		2:10 AM
-		9:30 AM	Little Falls *(Brainerd east)*	8:00 PM		-
6:32 AM		10:00 AM	St Cloud	7:30 PM		1:09 AM
		10:43 AM	Anoka	6:46 PM		
		10:49 AM	Coon Rapids *(Foley Blvd)*	6:40 PM		
		11:02 AM	*(Minneapolis)*	6:27 PM		
8:33 AM	Ar	11:25 AM	St Paul Union Depot	6:00 PM	Dp	11:13 PM

Advocating for additional passenger rail service between Saint Paul and Fargo/Moorhead

All Aboard Minnesota recommends the initiation of a new daytime passenger rail service between Saint Paul and Fargo/Moorhead. This should be a daily state-supported train, supplementing the Empire Builder, one of Amtrak's long-distance trains. All Aboard Minnesota is working with members of Minnesota's House and Senate on a bill directing MnDOT to submit a federal Corridor I.D. grant application to study this corridor (Senate bill no. 2887 and House bill no. 3176).

Details

- The route would connect the Twin Cities metro area (metro population 3.7 million) with the regional centers of St. Cloud (metro population 203,000) and Fargo/Moorhead (metro population 217,000). Possible station stops: Saint Paul, Anoka, St. Cloud, Little Falls, Staples, Wadena, Detroit Lakes, and Fargo/Moorhead.
- The Minnesota State Rail Plan shows this as the fastest growing corridor in Minnesota (page 63).
- Estimate of potential ridership –220,000/year[1]
- Burlington Northern Santa Fe (BNSF) owns this well-maintained corridor and currently hosts passenger rail service on the Empire Builder.

Benefits of passenger rail

- Daily service at a convenient time. The Empire Builder serves Fargo/Moorhead at approximately 3 AM eastbound and westbound.
- A travel alternative to communities not affordably served by airports. The St. Paul to Fargo travel time on passenger rail would be approximately 5 hours (faster than intercity bus service).
- End-to-end service to city downtowns.
- More comfortable seating than intercity bus or airlines and generous baggage policy.

Building on the success of the Borealis

- Ridership on the state-supported Borealis, which began service in May of 2024 between Saint Paul and Chicago exceeded all ridership expectations, carrying 223,000 passengers in its first 12 months!
- In its' first 12 months, approximately 12,000 riders got on and off in both Red Wing and Winona resulting in increased tourism and economic impact in those station cities.
- Amtrak spent $62.9 million on goods, services, and wages in Minnesota in 2024.[2]

Benefits to freight rail

- Spending on infrastructure to enable passenger train service benefits both freight and passenger service by reducing bottlenecks, speeding goods and services, and enhancing grade crossing safety.

[1] Source: MnDOT's Twin Cities to St. Cloud to Fargo/Moorhead Corridor Study. February 2025, page 14.
[2] Source: Amtrak in Minnesota Fiscal Year 2024 State Fact Sheets | Amtrak

Nov 25, 2025

Promoting an expanded passenger rail network in the Upper Midwest

Legislative priority for 2026 session – Passage of HF3176 / SF 2887

1) **Bill provides legislative direction to MnDOT to submit a Corridor I.D. grant application to the Federal Railroad Administration for new <u>daytime</u> passenger rail service between Saint Paul and Fargo/Moorhead.** There is significant support in the communities and towns in this corridor for this service. **<u>Action needed</u>**: Legislation enacted this session to ensure MnDOT will be ready to submit an application when the next round (possibly final round) of federal funding becomes available.

2) **Bill provides legislative direction to MnDOT to submit a Corridor I.D. grant application to the Federal Railroad Administration for new passenger rail service between Saint Paul/Minneapolis and Kansas City** connecting with Amtrak long distance network trains to the south and southwest United States on track already in place and in good condition. **<u>Action needed</u>**: Legislation enacted this session to ensure MnDOT will be ready to submit an application when the next round (possibly final round) of federal funding becomes available.

The bill would just direct MNDOT to submit these applications, no funding is needed for these applications. In a future year, if the Federal Railroad Administration approves one or both of these projects to transition into Phase 2 planning, then the FRA would require a state match of $500,000 per corridor. Phase 2 funding would pay for planning beyond the initial scope in Phase 1 and advance these corridors in the FRA's Corridor ID process.

Why more passenger rail service in Minnesota?

- Demand is already there. The new Borealis service between Saint Paul and Chicago is extremely popular. Ridership has exceeded projections by 50 percent.
- Extending the Borealis to Fargo and implanting service on a Twin Cities to Kansas City route would serve approximately 70% of the Minnesota's population (in a radius of 50 miles).
- The economic benefit to communities served by passenger rail is enormous - with returns three to four times the investment made.
- People ride trains because they don't have a car available, or they don't drive due to age (too young or old) or a disability. Some people simply prefer the comfort of traveling by train. Many Minnesota cities are not conveniently served by air travel.
- Traveling by train is good for the environment and takes vehicle trips off congested roads. And traveling by train is safer than traveling by passenger vehicle.
- Federal law encourages investment in passenger rail. Minnesota wants to continue to apply for competitive federal grants for planning and capital. If we don't, awards will go to other states.

Contact your elected officials

Minnesota Senate

Sen. Scott Dibble, Chair, Senate Transportation Committee - 651-296-4191

Sen. John Jasinski, Lead Republican, Senate Transportation Committee - 651-296-0284

Sen. Erin Murphy, Majority Leader of the Minnesota Senate – 651-296- 5931

Minnesota House

Rep. Erin Koegel, Co-Chair, House Transportation Committee - 651-296-5369

Rep. Jon Koznick, Co-Chair, House Transportation Committee – 651-296-6926

Rep. Lisa Demuth, Majority leader of the Minnesota House - 651-296-4373

Your MN legislators – link to legislative web site - https://www.gis.lcc.mn.gov/iMaps/districts/

Minnesota Governor

Governor Tim Walz - Phone 651-201-3400

Prepared by All Aboard Minnesota - https://www.allaboardmn.org/

Nov 29, 2025 V2

ACTION MEMORANDUM 26-01

City of WADENA
Something is happening here....

Subject: Jury Duty Policy
From: Kim Schroeder, City Administrator
Agenda Date: January 13, 2026

Background Information:
I cannot fund a written city jury duty policy which makes it difficult for payroll and staff to remain consistent.
I reached out to several other cities for there's. Attached is a policy derived from them. This will help employees and the payroll department going forward with how the process will be handled.

Action Request:
Recommend adopting the Jury Duty Policy as presented effective January 1, 2026.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

City of WADENA

Something is happening here....

JURY DUTY POLICY

I. Purpose

The purpose of this policy is to set forth the circumstances in which Wadena City handles Jury Duty leave.

Full-time employees will be granted paid leave of absence for required jury duty. Such employees will be required to turn over any compensation they receive for jury duty, minus mileage reimbursement, to the City in order to receive their regular wages for the period. Time spent on jury duty will not be counted as time worked in computing overtime.

Employees excused or release from jury duty during their regular working hours will report to their regular work duties as soon as reasonably possible or will take accrued vacation or compensatory time to make up the difference.

Employees are required to notify their supervisor as soon as possible after receiving notice to report for jury duty. The employee is responsible for ensuring that a report of time spent on jury duty and pay form is completed by the Clerk of Court so the City will be able to determine the amount of compensation due for the period involved.

A part time, temporary, or seasonal employee is classified as exempt and not eligible for compensation for absences due to jury duty but can take leave without pay subject to department head approval. They are eligible to keep compensation for the jury duty time.

This policy has been adopted by the Wadena City Council on January 13, 2026.

_____
Geoge Deiss, Mayor

ATTEST:

_____
Kim Schroeder, City Administrator

ACTION MEMORANDUM 26-02

City of WADENA
Something is happening here….

Subject: Rural Voice Grant
From: Wade Miller, Council Member and Kim Schroeder, City Administrator
Agenda Date: January 13, 2026

Background Information:
Local artist Sarah Browne is working with Council Member Wade Miller and Jessy Beto of Initiative Foundation for a $5,000 Rural Voice grant to continue with mural art placement within the city. The City will be the applicant and fiscal agent for the grant. The deadline was November 24th. The IF foundation has already approved the grant. The final piece is council approval, then Sarah will submit the grant on behalf of the City with my signature.
See attached grant application information.

Action Request:
Approve acceptance, submission, and fiscal host agent for the $5,000 Rural Voice Grant.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

Rural Voice Grant Application

Grant Information

About Rural Voice

Rural Voice 2025 is a movement to spark connection, creativity, and action in rural Minnesota. With the generous support of Sourcewell, the Initiative Foundation is offering small grants to help local changemakers bring hopeful, joyful, and community-centered ideas to life—especially those that strengthen mental health and reduce rural isolation.

Supported by Sourcewell and the Initiative Foundation.

Grant Amount: Up to $5,000

Eligibility: Communities with populations of 5,000 or fewer within the Initiative Foundation's 14-county region. 501(c)(3) nonprofits and units of government are eligible to apply.

Application Deadline: November 24 at 4:00 p.m.

Organization Information

Name of Organization City of Wadena *

County in which your organization is located Wadena *

City in which your organization is located Wadena *

City Population 4,323 *

Your First Name Sarah *

Your Last Name Browne *

Email sbvisualmedia@gmail.com *

Application Questions

Your Idea or Project

Describe what you plan to do, who will be involved, and how it will foster connection and well-being with the populations you aim to support.

I plan to create community murals in Wadena that highlight our Finnish heritage through simple, Scandinavian-inspired designs featuring regional nature and cultural motifs. The project will involve youth, families, and community members who want to participate in a shared creative experience. Workshops and painting days will offer accessible ways for people to learn basic mural skills and contribute at their own comfort level. The focus is on bringing people together, building connection, and creating artwork that reflects who we are as a community. These murals will add beauty to public spaces, celebrate our cultural roots, and give residents a chance to collaborate, share stories, and feel pride in creating something meaningful for Wadena.

*

Creativity and Impact

What results do you hope to achieve with this funding? How could it create joy in your community?

With this funding, I hope to create murals that brighten Wadena's public spaces and give residents a sense of pride and connection. The project will offer opportunities for youth, families, and community members to participate in designing and painting the murals, creating shared experiences that bring people together. By reflecting our Finnish heritage and local environment through simple, meaningful designs, the artwork will celebrate who we are and strengthen community identity. The process (and the finished murals) will bring joy by adding color, creativity, and a sense of togetherness to everyday places in Wadena.

*

Sustainability

What kinds of changes or sparks could this ignite further in your community? What might ripple out from your project and impact community awareness and other opportunities?

This project could spark a renewed sense of pride, creativity, and togetherness in Wadena. When people paint and plan murals together (share in making art together), it builds confidence and strengthens relationships across ages and backgrounds. Seeing our Finnish-inspired designs throughout town may inspire others to celebrate their heritage, share stories, and take part in future arts projects. The murals can also increase community visibility, drawing interest from visitors, local businesses, and organizations who want to collaborate. Small creative moments, painting together, talking about the art, enjoying brighter public spaces can ripple outward into more community events, youth programs, and new opportunities for connection and cultural expression.

*

Budget and Support

How would you use a $5,000 grant to bring your idea to life? (List key expenses or needs, such as materials, space, food, outreach, or artist/community stipends.)

I would use the $5,000 for paint, primer, sealant, brushes, and other mural supplies; panels or wall-prep materials; and lift or ladder rentals. Funds would also support youth workshop materials, printing designs, simple outreach, and refreshments for community painting days. A portion would provide an artist stipend for planning, design, and coordinating the project.

*

Grant Agreement
INITIATIVE FOUNDATION GRANT AGREEMENT

The Initiative Foundation (Foundation) and the Grantee are entering into this Agreement to establish the terms of a grant by the Foundation specific to the project noted on this agreement.

RESPONSIBILITIES OF THE INITIATIVE FOUNDATION

The Foundation will pay the grant amount to the Grantee within 14 days of receipt of the signed Grant Agreement. The Foundation reserves the right to discontinue, modify or withhold any amount of this grant if it determines, in its sole discretion, such action is necessary.

RESPONSIBILITIES OF THE GRANTEE

A. The Grantee hereby certifies that it is exempt from Federal income tax pursuant to Internal Revenue Code Section 501(c)(3) or is a local unit of government, and that it has not received any revocation or suspension notice from the IRS. The Grantee also agrees to notify the Foundation of any change in exempt status during the grant period.

B. The Grantee shall carry out this project and to use the grant funds only for the designated purpose as described in the grant application submitted to the Foundation. The Grantee shall not use the funds for any purpose prohibited by law, including participation in any political campaign in support or opposition of a candidate for public office.

C. The Grantee shall notify the Foundation about any of the following:

- **Any change in key personnel of the project or organization;**
- **Any change in address or phone number;**
- **Any development that significantly affects the project or organization.**

D. The Grantee shall (i) separately account for the funds received under this grant, including maintaining records of the purposes of expenditures of grant funds; (ii) retain such records for four years; (iii) and make its records related to this grant, including financial audits, verifications and investigations, available to the Foundation upon request.

E. The Grantee shall submit to the Foundation the information described in section J, a copy of any final plan, written reports, or digital materials resulting from this grant. If the Grantee fails to provide this information when due, it shall, upon request, repay all or a portion of the grant.

F. All materials resulting from the grant shall contain the following statement: "This project was funded in part by the Initiative Foundation, a regional foundation." The Foundation may distribute or publicize any written, video or digital materials resulting from this grant.

G. The Grantee shall defend and hold harmless the Foundation and its officers and employees from and against any claim, including the expense of investigation and defense of such claim, arising out of or in any way connected with this project, grant or expenditure of grant funds.

I. The Grantee authorizes the Foundation to use the information provided by the Grantee in the Foundation's social and public media and other publications.

J. The Grantee hereby agrees to submit the following information within 30 days of the grant period end date:

1. **Financial Report Form (attachment, submitted online with Grantee Final Progress Report)**
2. **Grantee Final Progress Report (online narrative report)**
3. **Other information supported by project funds, e.g. final documents such as survey results, comprehensive plan, housing study, etc.Thank you for all you are doing to build community in central Minnesota. The responsibilities and obligations outlined in this grant agreement are intended to hold ourselves and our grantees to the highest standards of accountability for greatest impact to our donors, constituents and to the children, families, and communities that we serve.**

TERMS & CONDITIONS

Primary Organization Name *

Award Amount null

Project Name *

This grant is conditional upon Grantee's acceptance of the terms and conditions set forth herein. By selecting the "I Accept Grant Terms and Conditions" below, Grantee agrees to accept and comply with the stated terms and conditions of this grant. *

AUTHORIZED SIGNATURE
By typing in your Name, Title, and Date in the spaces below, you confirm that you are authorized to make legal contracts for the Grantee and that you agree to enter into this agreement by electronic means.

Your Name *

Your Title *

Date *

Initiative Foundation (Administrator):

Initiative Foundation

Brian Voerding, President

ACTION MEMORANDUM 26-03

City of WADENA
Something is happening here....

Subject: Wastewater Maintenance Worker, Class D Hiring Recommendation
From: Dan Kovar, Public Works Director
Agenda Date: January 13, 2026

Background Information:
Internal employee Jeremy Zaic applied for the position.
Public Works Director Kovar, Wastewater Foreman Moe, and Administrator Schroeder interviewed Zaic December 23. Zaic holds a Class B license and has the background, knowledge, and skills to be promoted to this position.
Recommendation to hire Zaic, currently on Grade 4, Step 9 and move to Grade 5, Step 7 as indicated below.
He has accepted the position pending council approval.

Action Request:
Recommend hiring/promoting Jeremy Zaic as follows and advertise the open FT Wastewater Maintenance Worker Position.

Status: Full-Time
Salary: Grade 5, Step 7, $32.79/hour
Probation Period: 1 year
Effective: January 14, 2026

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 26-04

City of WADENA
Something is happening here….

Subject: Hiring Recommendation for Lead Billing Clerk/Energy Coordinator
Agenda Date: January 13, 2026

ELECTRIC & WATER DEPARTMENT

FROM: DAVID EVANS, UTILITY SUPERINTENDENT

DATE: 01/09/2026

After advertising the open position of Billing Clerk/Energy Services Coordinator we received (40) applications. All were quality candidates. After determining qualified candidates using a scoring process, Kim, Penny, Jayne and I interviewed four applicants January 7 & 8. After discussion and reviewing qualifications and interviews, one candidate was determined to be the top choice for recommendation.

This is a Grade 6 position. We are in discussion with the candidate on a compensation package. A hiring recommendation will be ready for the Council meeting that the candidate will have agreed to accept for your approval.

The targeted start date will be Monday February 2nd.

If we are unable to receive a verbal agreement with our first candidate prior to the council meeting, we will reach out to the second candidate.

Thank you for your time and consideration on this matter.

David Evans
Utility Superintendent

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 26-05

Subject: City of Wadena and Hubbard Broadcasting Inc. Lease Agreement
From: Kim Schroeder, City Administrator
Agenda Date: January 13, 2026

Background Information:
Hubbard Broadcasting 3-year lease expired January 31, 2025. The recommended increase for the 2026-2028 lease is $20 per year. No other changes to the agreement are made.

2026 - $940.00
2027 - $960.00
2028 - $980.00

Action Request:
Approve the attached lease agreement as presented.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

City of WADENA

Something is happening here....

Lease Agreement
Between City of Wadena and Hubbard Broadcasting Inc.

Agreement made this 1st day of January 2026 by and between the City of Wadena, Minnesota, a Municipal Corporation party of the first part, Lessor, and Hubbard Broadcasting Inc. party of the second part, Lessee,

WITNESSETH, That the said party of the first part, in consideration of the rents and covenants hereinafter mentioned, does hereby Remise, Lease and Let unto the said party of the second part, and the said party of the second part does hereby hire and take from the said party of the first part, the following described premises situated in the County of Wadena and the State of Minnesota.

The West Half (W ½) of Lot 8 of Block 11 in the Town of Wadena, also known and designated as the Original Townsite of Wadena EXCEPT the southerly 9 feet thereof.

The above rented premises unto the said Lessee, its/successors assigns, for and during the full terms of 36 months from and after the 1st day of January 2026 thru December 31, 2028.

And the said Lessee agrees to and with the said Lessor to pay as rent for the above-mentioned premises the sum of Nine Hundred Forty Dollars ($940.00) for year 2026, Nine Hundred Sixty Dollars ($960.00) for year 2027 and Nine Hundred Eighty Dollars ($980.00) for year 2028.

And it is further agreed by and between the parties as follows: should the said Lessee fail to make the above mentioned payments as herein specified, or to pay the rent aforesaid when due, or fail to fulfill any of the covenants herein contained, then in that case it shall be lawful for the said Lessor to re-enter and take possession of the above rented premises, and hold and enjoy the same without such re-entering working a forfeiture of the rents to be paid and the covenants to be performed by the said Lessee for the full term of this Lease.

Said Lessee also covenants and agrees to and with the said Lessor not to assign this Lease or under-let the above rented premises or any part thereof, without first obtaining the written consent of the said Lessor, and that the said Lessee will, at the expiration of the time as herein recited, quietly yield and surrender the aforesaid premises to the said

Lessor, its/successors and assigns, in as good condition and repair as when Lessee took them, reasonable wear and tear and damage by the elements alone accepted.

And the said Lessor does covenant that the said Lessee, on paying the rent and performing the covenants aforesaid, shall and may peaceably and quietly have, hold and enjoy the said remised premises for the term aforesaid.

If the remised premises, building, or any part thereof, shall be partially damaged by fire, storm, earthquake or other casualty not due to Lessee's negligence or willful act or that of his employee, family, agent or visitor, the premises shall be promptly repaired by Lessor and there shall be an abatement of rent corresponding with the time during which, and the extent to which, the leased premises may have been untenantable; but, if the leases premises should be damaged other than by Lessee's negligence or willful act or that of his employee, family, agent or visitor, to the extent that Lessor shall decide not to rebuild or repair, the term of this lease shall end and the rent shall be prorated up to the time of the damage.

Maintenance

The Lessee agrees to be responsible for normal maintenance of the described area by keeping area free from debris, weeds, or unsightly materials. If this is not accomplished the City of Wadena will clean the property and costs associated with cleanup will be the reasonability of the Lessee. Non-payment would be cause for termination of lease.

Damage

Lessee agrees that it will be responsible for any damage done by it, their servants, agents, or contractors to any of Lessor's property. If any such damage is done by the Lessee, its servants, agents or contractors, the Lessee will either promptly repair in accordance with the directions of the City Administrator, or if Lessor electors to make the repairs themselves, the Lessee will be responsible for the cost thereof.

Improvements

Lessee agrees not to place any further improvements of any kind whatsoever on the Lease Premises or on any Lessor's property connected thereto.

Removal of Improvements

At the termination of this Lease Agreement, Lessee agrees to remove personal property belonging to Lessee from the Leased Premises. In the event Lessee fails to remove said property, Lessor may, at its option, remove said property at Lessee's expense.

Taxes

Lessee agrees to pay all taxes which may be assessed against said Leased Premises before they become delinquent. Such taxes shall include but not be limited to taxes imposed MSA 272.01, which are taxes imposed on leases of otherwise tax-exempt City property.

The premises are being leased to the Lessee for the purposes of maintaining on the northerly 30 feet of the westerly 40 feet thereof two satellite receiving dish antennas. That part of the premises not used by the Lessee in the placement and use of said dish antennas. That part of the premises not used by the Lessee in the placement and use of said dish antennas may be used by the Lessor and its assigns for any purposes which will not interfere with the Lessee's use of the said antennas.

In Testimony Whereof, both parties have hereunto set their hands and seals the day and year hereinbefore written.

The City of Wadena, Minnesota

By: _____
George Deiss, Mayor
Date:_____

Attest: _____
Kim Schroeder, City Administrator
Date:_____

By:_____
Hubbard Broadcasting, Inc.
Date:_____

ACTION MEMORANDUM 26-06

Subject: Temporary On-Sale Liquor License for Wadena Elks
From: Kim Schroeder, City Administrator
Agenda Date: January 13, 2026

Action Request:
Approve a temporary 1-4 day on-sale liquor license for Wadena Elks at 17 5th Street SW , January 24, 2026, contingent on state approval, receiving necessary paperwork, insurance certification, and fees.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

Minnesota Department of Public Safety
Alcohol and Gambling Enforcement Division
445 Minnesota Street, Suite 1600, St. Paul, MN 55101
651-201-7507 TTY 651-282-6555

APPLICATION AND PERMIT FOR A 1 DAY TEMPORARY CONSUMPTION AND DISPLAY PERMIT

(City or county may not issue more than 10 permits in any one year)

Name of organization	Date organized	Tax exempt number
WADENA ELKS LODGE #2386	1967	41-0920110

Organization Address	City	State	Zip Code
210 SOUTH JEFFERSON	WADENA	MN	56482

Name of person making application	Business phone	Home phone
DAN SARTELL	218 640 1952	218 640 1952

Date(s) of event: JAN. 24. 2020

Type of organization: ☑ Club ☐ Charitable ☐ Religious ☐ Other non-profit

Organization officer's name	City	State	Zip
X [signature]	WADENA	MN	56482

Add New Officer

Location where permit will be used. If an outdoor area, describe.

MASLOWSKI CENTER

APPROVAL

APPLICATION MUST BE APPROVED BY CITY OR COUNTY BEFORE SUBMITTING TO ALCOHOL AND GAMBLING ENFORCEMENT

City or County approving the license

Date Approved

Fee Amount

Permit Date

Date Fee Paid

City or County Email Address

City or County phone number

Please Print Name of City Clerk or County Official

Signature City Clerk or County Official

Approved Director Alcohol and Gambling Enforcement

CLERKS NOTICE: Submit this form to Alcohol and Gambling Enforcement Division 30 days prior to event.

ONE SUBMISSION PER EMAIL, APPLICATION ONLY.

PLEASE PROVIDE A VALID E-MAIL ADDRESS FOR THE CITY/COUNTY AS ALL TEMPORARY PERMIT APPROVALS WILL BE SENT BACK VIA EMAIL. ***E-MAIL THE APPLICATION SIGNED BY CITY/COUNTY TO AGE.TEMPORARYAPPLICATION@STATE.MN.US***

Wadena Public Works Department
Department Head Meeting 1/6/26

In the past month we have

- Plowed snow as needed.
- Flooded the skating rinks and officially opened them on December 19th, 2025. The restrooms are open daily, and the lights are on a timed push button accessible to the public during controlled hours.
- Worked on the ski trails getting them ready for the season.

In the next month we plan on

- Plowing snow as needed.
- Trimming boulevard trees throughout town.
- Rebuilding and painting the broken picnic tables and park equipment.
- Doing sign inspection around town.
- Performing the annual grease and sand trap inspections.
- Looking at Spring 2026 street and park projects.

SEWER DEPARTMENT

- The crew at the Wastewater Plant have been doing winter maintenance work at the plant and assisting the Street Department in snow removal.

Department Head Meeting

Utilities Department January 6th, 2026

Electric Items:

1. Hwy 10 at CSAH 92 for 600 amp PSE switch and railroad service. Cable puller is broke down and awaiting a part, crews will be pull wire when part arrives and will terminate cable after that. This will finalize all relocation work from the Hwy 10 Expansion.
2. Street lighting on Hwy 71 from Elm Ave to the Azure Eye Care. Is complete and will be continuing with the aluminum poles to Juniper Ave in the spring.
3. Service extension for Roach Nature Park Development behind Pinewood is complete and has been invoiced.
4. Street lighting on Hwy 10 west from Owly Coffee to the Round-about will be completed next summer once road construction is done.
5. Crews will be taking down Christmas lights on the light poles next week.
6. Inventory will be finalized this week and reports ran for the auditors
7. Tree trimming will be starting the end of this month.

Water Items:

1. Tentatively have been approved for the grant to assist in replacing customer owned galvanized water services. Will be working on qualifying plumbers and developing the program for replacement. Hope to get the official award shortly.
2. Awarded the 100% grant to seal and old well found within our wellhead protection area. Will begin work in the spring.
3. Landwehr has completed the small clean up items on Hwy 10. In the spring we will go over the project one more time before we close out the project.
4. New tenant lease on the water tower will be placing equipment on the tower shortly.
5. Other 2 water tower tenants are also going to be upgrading equipment this winter and next spring.
6. Winter maintenance items at the water treatment plant are under way.

Wadena Development Authority
Department Head Meeting January 6, 2026

- Honey Drip Esthetics is waiting for the licensing approval from MN Dept of Cosmetology to open but expects that this week. Other new businesses will soon be occupying spaces in the former 1776 space, Brink's Jewelry space, and the former dance studio location.

- I'm still working on new industrial park location options. I have talked with Kern & Tabery and they are still interested in selling at least part of their land along Hwy. 10. They would not agree to enter into a Right of First Refusal but indicated verbally that once the construction of highway 10 east is completed next summer, they will have a better understanding of how much land they will be willing to sell. I also intend to have a conversation with Carolyn Hartman regarding her land south of the Wadena Business Park as a secondary option. The final option, although less desirable due to highway access, visibility, and residential proximity, is the former Halliwell / Airport property.

- I'm still working on the lease or sale of the former library building. We have completed cleaning and preparation of the building and I have reached out to the parties that had an interest earlier but have received no reply. I will be working with Charles to more aggressively market the building to a larger target market.

- I'm working with the Hunke Transfer to finalize plans on a project for a 20,000 SF building, $2 million investment in the Business Park for spring 2026 construction. They have entered into a purchase option on 3 additional lots. Paul will get updated plans from the contractor this week. They will be applying for TIF to make the project work.

- Although things have slowed seasonably, we are still getting new inquiries on lots in Pinewood Estates. There are currently 5 new residential construction projects ongoing, creating 38 new housing units in Wadena.

- Peter Mursu has entered into some agreement with Wil Reed to clean up and occupy the former Keppers building. (the white cement block building) . Wil has reached out to me indicating he has been trying to contact Brandon Pearson to work on a plan to clean up this space and move the nuisance from his residential lot to this commercial location but isn't getting a response. Perhaps Naomi can let Brandon Know that Wil is trying to reach him so we can end up with a positive outcome.

- I have been working with Mason Brothers Co. on an expansion at the bakery and MIF loan. This project has been delayed but is still happening and there has been some movement recently.

- I continue working with M-State, MN Housing, WHRA, private developers, and CMHP, to come up with a plan for more housing to be built to accommodate students, workforce, and low-income people. The last meeting with M-State was very productive and they shared a survey of the students regarding housing, as well as an RFP for design firms to move the project forward. I have been working with Maria and Hope to get our housing study updated but Hope has accepted a new position and will not be available. Maria and I are currently working on identifying funding sources for the study, which will be needed by the college as well as private developers to finance large housing projects.

Planning & Zoning

- Permit applications have slowed considerably.

- The Planning Commission is working with the city staff, residents, and consultants to update the Comprehensive Plan. I will have LeaAnn send out a reminder to the Planning Commission members of the upcoming Comp Plan meeting.

- The Council appointed another person to the Planning Commission at the December Council meeting.

Wadena Police
Department Head Meeting
January 2026

- ✓ Working on replacing body worn cameras and squad cameras as they are now five years old. We received a Sourcewell grant to pay a portion of them.
- ✓ We also received reimbursement for half the cost of three PBT's we just received. This is through TZD (towards zero death) grant funding that we participate in.
- ✓ We have another training scheduled again in January here at our police department.
- ✓ Continuing to purge old police records/files little by little, in accordance with Minnesota's data retention schedule.

In the month of December our department:

- Conducted **57** traffic stops
- Arrested **9** persons
- Signed **5** criminal complaints
- Issued **102** citations

A total of 447 calls were handled for December.

WADENA POLICE DEPARTMENT
Calls For Service Activity December, 2025

1/5/2026

911 Hangup Call	2
Accident-Injury	1
Accident-Property Damage	22
Alarm	5
Ambulance Run (LE)	17
Ambulance Transfer	1
Assault	3
Assist Other Agency	14
Call By Phone	19
Child Welfare	17
Disturbance/Noise Comp	1
Dog/Animal Complaint	16
Domestic	5
Driving/Parking Complaint	108
Emergency Medical	2
Fight	1
Fire/1st Response	2
Harassment	1
Information	5
Intoxicated Driver	1
Juvenile Trouble	2
Lost Property/Animal	1
Loud Music/Noise	3
Motorist Assist	22
Other Calls	13
Permit Issued	2
POR Compliance Check	4
Prisoner Transport	1
Property Dispute	1
Property/Child Exchange	1
Protection Order Viol	8
Public Assist	1
SCAM	6
See Complainant	10
Sex Crime (Expose, Rape)	1
Special Service Detail	3
Stolen Or Wanted	3
Suspicious Activity	9
SWAT Assist	2
Theft Complaint	8
Threat	1
Traffic Control	20
Traffic Stop	57
Vandalism	1
Vehicle Off Road	5
Vulnerable Adult Maltreat	4
Welfare Check	15
Grand Total:	**447**

January 2026 Department Head
Maslowski Wellness & Research Center

- Membership is at 1713 this month. That is down one memberships from previously.
- Winter swim lessons were complete December 18.
- Events at the center in January: Baseball Clinic: January 3/4, Ducks Unlimited Women's Night Out: January 24, Blue Line Bids: January 31
- The new year brings lots of new memberships, so the center has been extremely busy! I am excited to see where the numbers are at at the end of the month!

Friends of the Maslowski Center
Meeting Memorandum – October 22, 2025

Members Present: Jeff Pederson, Michael Craig, Don Niles, and Lisa Anderson (ex-officio)

The meeting started at 1:32 p.m. Note: Since there were not enough board members present for a quorum this summary will be considered a "meeting memorandum."

We reviewed the minutes of the last meeting on October 22, 2025. Jeff suggested we approve the minutes and forward the approved as a "consent item" for the next official board meeting. There was unanimous agreement on this. We also agreed to forward as consent items the following:

- Approval of the audit completed on November 14 by Mike, Don, and Joel.

  a. January 1 through December 31, 2024
  b. January 1 through October 31, 2025

- Approval of Joel's October treasurer's report

- Approval to spend $30,000 toward the cardio equipment Lisa has on order

- Approval that the board sees and approves bills before we pay them. Lisa will scan bills so we receive them in a timely fashion.

We toured and discussed repurposing the racquetball courts to be used as a children's play area. Lisa is going to get estimates of various designs of a potential project. We agreed that this would be a good project to fund raise for. Lisa also thinks we could get up to $100,000 in a T-Mobile grant for this.

The other priorities Lisa touched on were:

- Therapy pool filter ($20,000)
- Big pool filter ($71,000)
- New UV lights for pool ($10,000)

The next meeting is scheduled for 1:30 p.m. on Wednesday, January 7, 2026.

--Submitted by Michael Craig, secretary

Wadena Convention & Visitors Bureau
Meeting Minutes
November 6, 2025

Call to Order: 8:00 am

Members Present: LaNay Whitaker, Mark Lunde, Ray Ludovissie, Kim Schroeder, Tina Bartels and Crystal Riddle.

Absent: Rocky Reese, Wade Miller and Dean Usleman

Minutes: Motion was made by LaNay to approve the minutes. Motion was seconded by Mark and carried.

Treasurers Report: Motion was made by Mark to approve the Treasurers Report. Motion was seconded by LaNay and carried.

Old Business:

1. Financials: Kelly and Tina have been working on the financials and the budget.
2. Otter Tail Magazine: Kim will check to see if the city helps pay for this. We will be taking the lowest level.

New Business:

1. Budget Meeting on Tuesday 18th at 8:00 am.
2. PJ Ads- We will get 26 ¼ page ads for $148 per ad
3. Radio ads will be for $200
4. A motion was made by LaNay to spend up to $2,500 for the Christmas Festival. Motion was seconded by Mark and carried.

Executive Director's Report:

Upcoming Events

1. Parade of Lights will be December 5th. People will be donating to this. Mason Brothers will print the banners. We will print the posters.

Motion was made by Mark to adjourn at 8:35. Motion was seconded by Kim and carried.

Next Meeting: Thursday, December 4th at 8:00 am at the Depot.

City of WADENA

Something is happening here….

Administrator Update
January 2026

Local Sales Tax: Unfortunately, the project has been discontinued due to lack of interest from the fire department and tight timeframe to complete before requirement to place on the 2026 ballot.
Mayor Deiss, Council member Lunde, and I attended the January 7 fire dept. monthly meeting to discuss the project and momentum to move forward. At this time, the department is interested in working on the plan for a 2028 ballot question.
Included in the January 13 council packet is the University of MN local sales and use tax data for Wadena, providing insight to the revenue possibilities towards this project.

2026 MnDOT Hwy 10/71/29 Project: MnDOT and Mathiowetz Construction will begin review of the 2026 project and timelines around February/March. We are aware that businesses and the public are interested in information; however, the city will not receive details until March/April.
We will provide information on the city's website, facebook page, and via email to individuals signed up through the city's notification platform when we receive it.
MnDOT webpages available with project information. 2025-2027: Hwy 10/71/29 Wadena construction

Railroad Quiet Zone: BNSF, MnDOT, Bolton & Menk and city staff met to continue discussions, requirements, and costs associated with completing the quiet zone project. Included in the January 13 council packet is a summary of the meeting from Bolton & Menk.

Hwy 10/71 Electronic Community Billboard: Working on details, design, and quote for a billboard along Hwy 10/71 used to showcase Chamber and Organization events. I brought this item to the Chamber with several members showing interest. More information and the design will be brought to the council for review once created.

Comprehensive Plan: Continue to work on and attend the planning meetings to update the plan. The next meeting is January 20th @ 5:30-7:00 pm at the Maslowski Center.

BOLTON & MENK

Real People. Real Solutions.

M E M O R A N D U M

Date: January 8, 2026
To: Kim Schroeder, City Administrator
From: Phil Martin, PE
Subject: Quiet Zone Update

The following report has been prepared to provide the City an update regarding pursuit of a Quiet Zone in the City of Wadena.

Background

In 2017, the City of Wadena began pursuing the idea of creating a Quiet Zone (QZ) for rail traffic through the City. The City began this effort in conjunction with pending improvements by MnDOT to Hwy 10, Hwy 71 south of Hwy 10, and 2nd St SW south of Hwy 10. As a result of the City's interest in establishing the QZ, the improvements constructed included a raised concrete median on both Hwy 71 and 2nd St S, as well as improvements to the rail crossing systems. Upon completion of that MnDOT work, Wadena County initiated an effort with the City to develop plans to complete the remaining QZ improvements to 1st St SE and pedestrian safety features at the rail crossings. During that effort, issues were identified with the lack of County easement from Burlington Northern Santa Fe (BNSF), pedestrian crossing locations within the vicinity of the Oma's Bakery building, as well as concerns about potential maintenance requirements from BNSF regarding the proposed improvements. The effort was suspended.

Update

Per City direction, we facilitated a meeting with representatives from BNSF and MnDOT D4 Rail staff to discuss establishment of a QZ in the City. Based on that discussion, we were provided with contact information for a representative with the Federal Rail Administration (FRA) by the MnDOT Rail staff individual. From that discussion, we anticipate that the FRA representative could potentially visit the site and would be able to provide the City with information regarding a potential QZ in Wadena based on his experience and expertise. Bolton & Menk recommends contact be made with FRA so the potential project can be further scoped in detail which will result in the ability to better determine anticipated costs.

UNIVERSITY OF MINNESOTA | EXTENSION

EXTENSION CENTER FOR COMMUNITY VITALITY

Modified Local Option Sales Tax Analysis for Wadena, MN

ESTIMATED CONTRIBUTIONS OF RESIDENTS AND NON-RESIDENTS TO A LOCAL OPTION SALES TAX

Authored by Eric King

REPORT SPONSOR: CITY OF WADENA, MINNESOTA

Modified Local Option Sales Tax Analysis for Wadena

ESTIMATED CONTRIBUTIONS OF RESIDENTS AND NON-RESIDENTS TO A LOCAL OPTION SALES TAX

November 2025

Authored by Eric King, Extension Educator, University of Minnesota Extension, Department of Community Development

Report Reviewers:

Sponsor:
City of Wadena

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SUMMARY OF FINDINGS

University of Minnesota Extension conducted a study to estimate the proportion of sales proceeds attributed to both Wadena residents and non-residents.

Using 2023 sales and use tax data available from the Minnesota Department of Revenue (MN Revenue), Extension estimated a range for non-resident spending from roughly 40 percent to 60 percent of taxable sales subject to a local option sales tax (LOST).

In 2023, total taxable sales in Wadena were $123.73 million. MN Revenue analysts estimate 87.29 percent of taxable sales would be subject to a LOST. Using 60 percent of sales being derived from non-resident spending, Extension estimated that Wadena residents spent $43.20 million of the total $108.00 million in taxable sales subject to a LOST.

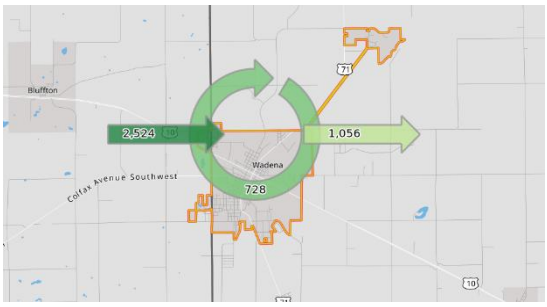
If the tax were in place in 2023, a 0.5 percent local option sales tax would have garnered $550,000 thousand in tax proceeds according to MN Department of Revenue analysts. Wadena residents would have contributed $220,000 thousand in taxes, and non-residents would have contributed $330,000. Based on these estimates, each Wadena resident would have paid, on average, an additional $51.90 in sales tax in 2023.

This report is based on a trade area analysis comparing actual taxable sales to potential sales. This is calculated by multiplying the Wadena population in 2023 (MN Demographic Center) by the Minnesota average per capita sales for each category, and then adjusting for the county's personal income factor. This initial analysis provided an estimate of retail and service purchases made by Wadena residents. For each merchandise group, the estimates for two types of purchasers—city residents and others—were calculated and adjusted considering the area economy and mobile data. These adjustments were based on informed estimates and were aimed, in part, at reducing potential overestimates of the sales tax share attributable to non-residents. Assumptions and calculations are included for major retail and service categories so local decision makers can adjust totals if they have more nuanced insight.

Several factors and features of Wadena's economy helped frame the analysis for the different merchandise categories:

- Residents of nearby communities can easily access Wadena businesses. For this analysis, cross-hauling has the net effect of increasing non-resident spending as Wadena is a central shopping hub in the region.
- Wadena has more workers entering the city for employment than residents who leave for work (Figure 1). In this dynamic, commuters often shop for goods and services near where they work and those commuting into the city purchase in the city.

Figure 1: Wadena worker in-flow and out-flow



Inflow and outflow of wage earners.

Source: 2021 U.S. Census Bureau On-The-Map

Figure 2 shows the estimated percentage of sales—across all merchandise categories—attributed to both residents and non-residents in 2021. These estimates are based on the adjusted analysis to more accurately reflect the city's economic and consumption circumstances. Based on these findings, Extension estimates city residents represent 40 percent of all taxable retail and service sales subject to the tax ($43.20 million), and the remaining 60 percent ($64.80 million) are attributed to non-residents.

Figure 2: Estimated 2023 Taxable Sales Subject to LOST

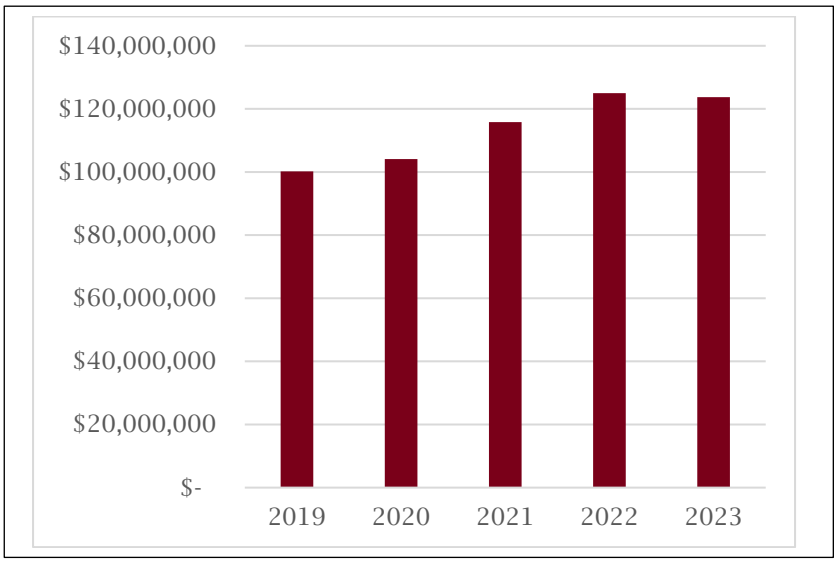
	Taxable Sales	Percent of Sales
City residents	$43,202,067	40%
Non-residents	$64,803,100	60%

The following table provides a breakdown of this same data at different shares of resident spending estimates, from a conservative 60% estimate to a less conservative 40% estimate of resident spending. Based on the limited data available and difficulties applying mobile and other secondary data, Extension estimates spending by Wadena residents somewhere in the range of 40-60%.

Resident Spending Estimate	Wadena (in millions)	Wadena 0.5% Sales Tax	Non Resident (in millions)	Non Resident 0.5% Sales Tax
40%	$ 43.20	$ 43,202,067	$ 64.80	$ 64,803,101
50%	$ 54.00	$ 54,002,584	$ 54.00	$ 54,002,584
60%	$ 64.80	$ 64,803,101	$ 43.20	$ 43,202,067

	Cost for Wadena Resident
40%	$ 51.90
50%	$ 64.87
60%	$ 77.85

Figure 3: Total taxable sales in Wadena from 2018-2022



Source: Minnesota Department of Revenue

The total taxable sales in the city increased overall from 2018 through 2022. Total sales have steadily risen over the time period in which this graph covers. This provides some sense of the stability of a LOST going forward.

Extension forecasted taxable sales subject to the local tax for 2022, 2023, and 2024 using a simple exponential smoothing forecast

model that employs a moving weighted average and a 95% confidence interval to provide an upper and lower bound to the estimate (Figures 5 and 6). This model estimates total tax proceeds in 2024 to be between an upper limit of $607,207 thousand and a lower limit of $555,189 thousand.

Considering the historic disruption of the pandemic and its uneven effect on business categories, this forecast is an unlikely scenario based only on past trends. National evidence shows that home-focused businesses like food, building materials, furniture, and general merchandise did well through the pandemic, whereas dining, accommodations, and amusement saw record sales decreases. The sharp rebound in sales in 2021 further complicates any forecast.

Figure 5: Forecast for Tax Proceeds based on Past Trends 2019 to 2023

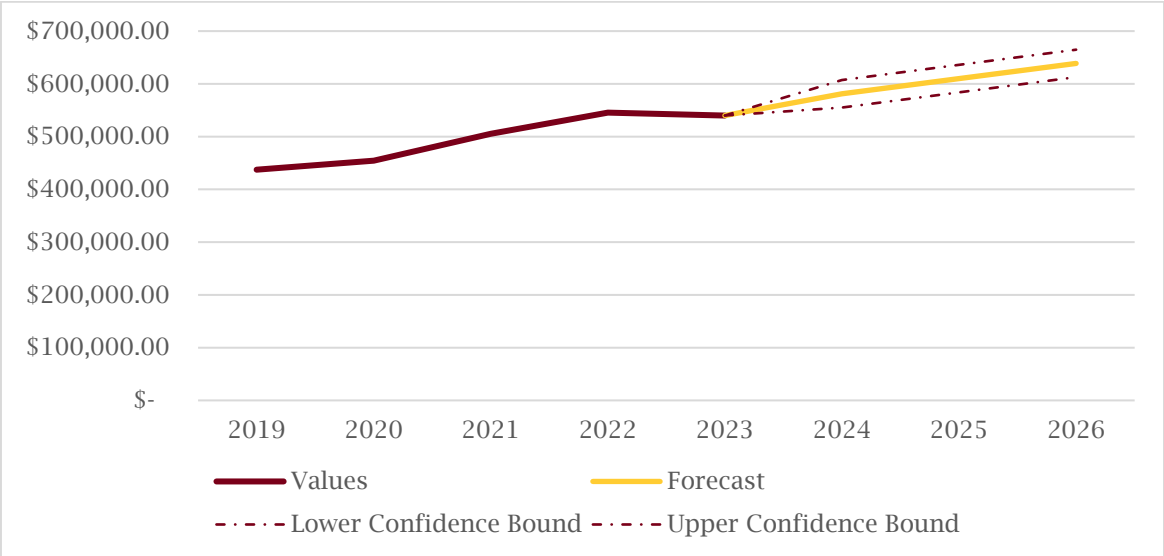


Figure 6: Forecast with Upper and Lower Bound 2022-25

	Forecast	Lower Bound	Upper Bound
2024	$581,198.10	$555,189.03	$607,207.18
2025	$609,977.19	$583,967.99	$635,986.38
2026	$638,756.27	$612,746.87	$664,765.67

Policymakers must also consider the impacts that a LOST may have on consumer purchasing behavior, particularly whether it will result in a loss of consumer purchases to other jurisdictions. Extension examined records of 11 cities that enacted a local option sales tax between 1999 and 2006 (information available on the Minnesota Department of Revenue website). Records do not indicate a major purchasing change due to the additional sales tax, and most of the jurisdictions have shown continued sales growth (see Appendix A). These communities, however, may not be comparable to Wadena. All communities included in this analysis are located outside the Twin Cities metro area and may retain more shoppers than communities in the metro area where one can easily switch spending from one jurisdiction to another.

BACKGROUND AND METHODOLOGY

Community economics educators at University of Minnesota Extension provide applied research and education to help community and business partners make better informed decisions. In recent years, Minnesota has adopted laws enabling local governments to enact a local option sales tax. Extension has assisted these administrations in estimating their potential tax proceeds and the portion of taxes paid by local residents.

This report estimates the proportion of tax proceeds generated by Wadena residents compared to non-residents. The most recently available state sales tax data (2021) from the Minnesota Department of Revenue (MN Revenue) was used.

Trade Area Analysis and Calculations

Extension conducted a trade area analysis of retail and service sales in select merchandise categories, estimating the amount of taxable sales subject to sales taxes made by both local residents and non-residents. Use tax is a much smaller portion of the total collection compared to sales tax proceeds. It is also estimated using a different formula.

Extension calculated potential sales for the city in each merchandise category and compared this calculation to actual taxable sales from the Minnesota Department of Revenue sales tax statistics for the same category. Actual sales greater than potential sales indicate the county attracts sales from outside its boundaries or has sales greater than one would expect from its residents. Extension used the difference between potential and actual sales to set reasonable estimates of spending by residents and non-residents across all categories. These estimates also helped inform adjustments for each category.

Potential sales calculations are based on average statewide spending by merchandise category and the population of the county, then adjusted by the level of income in Wadena. Specifically, potential sales result from county population, state per capita taxable sales, and the index of income (see sidebar and Appendix B).

The following section details the initial and adjusted trade area calculations for all merchandise categories. The sections labeled "Analysis with Adjustments" lists the final estimate of sales generated by non-residents. A rationale for adjustments and conclusions is also included.

Potential sales estimate the dollar amounts for purchases made by local residents *if* local residents spend as much as the average Minnesota resident.

Potential sales are calculated by the following formula:
(T ÷ PMn) x PO x (YWC ÷YMn) = potential sales

T = Total Minnesota taxable sales for a merchandise category

PMn = 2023 population of Minnesota (5,801,769)

PO = 2023 population of Wadena (4,239)

YWC = Per capita income of Wadena County residents ($49,621)

YMn = Per capita income of Minnesota residents ($72,557)

DOR releases data publicly for communities which meet certain population and business number thresholds, and as a result, data for the City of Wadena was limited to larger sectors and not individual categories. We performed a modified analysis and used mobile data and other secondary sources to ground-truth assumptions and estimates.

MODIFIED ANALYSIS OF RETAIL AND SERVICE SECTORS

As mentioned, DOR provided limited data at the sector level for the City of Wadena. By conducting a gap analysis and complementing these findings with mobile data, Extension was able to provide a general estimate of the share of resident spending vs non-resident spending.

Figure 7: Sales by Category

Category	Expected	Actual	Surplus
44/45 Retail Trade	$19,370,000	$68,729,718	$49,360,000
72 Accommodation and Services	$9,460,000	$13,329,008	$3,870,000

Figure 7 provides insight into these findings focusing on Retail Trade and Accommodation and Services sectors. The total taxable sales for Wadena amount to $123.73 million, with $82.06 million of that spent in the retail and service categories. Extension estimated that local residents would account for approximately $49.24 million in sales within these categories, leading to an estimated spending of $32.82 million attributed to non-resident spending.

For context, in the retail trade category, actual sales were $68.73 million against an expected $19.37 million, resulting in a $49.36 million surplus of spending.

In developing a conservative estimate for the share of resident vs non-resident spending, Extension assumed leakage for spending of Wadena residents to other communities at approximately 40%, which would align with similar communities across the state when factoring in shopping and commuting patterns in the region. While Wadena pulls in visitors from nearby communities such as St. Cloud, retailers are faced with stiff competition from these communities in both attracting visitors the community and retaining the spending of Wadena residents as well.

MOBILE DATA

For this report, we will leverage mobile data to offer detailed insights into the number of visitors to Wadena and their potential spending behavior.

APPENDIX A: RESEARCH ON THE EFFECTS OF A LOCAL OPTION SALES TAX

Policymakers are often concerned that enacting a local sales tax will result in a loss of consumer purchases to neighboring communities that have not adopted the tax.

The Minnesota Department of Revenue records the tax collected from a set of Minnesota jurisdictions that have had a local sales or use tax in effect for at least eight years. Most of these cities show continued sales growth. A comparison that includes 11 Minnesota cities adopting a 0.5 percent local option sales tax is offered below (refer to Figures 4, 5, 6, and 7).

Policymakers must determine the best allowable method to raise revenue from a variety of options. One option is raising property taxes, which is not directly related to a household's current income and raises the financial burden of low-income or retired homeowners. Sales taxes raise revenues based on household expenditures, which, in Minnesota, excludes the basic necessities of food and clothing. However, since sales tax raises revenues from non-residents who shop in Wadena, resident contributions to tax revenues are significantly lower than a tax generated exclusively by local residents, such as a property tax. Policymakers must carefully consider these and other factors before making a decision about enacting a local sales tax.

Figure 12: Taxable retail and service sales by communities that began collecting a local option sales tax from 1999 to 2006

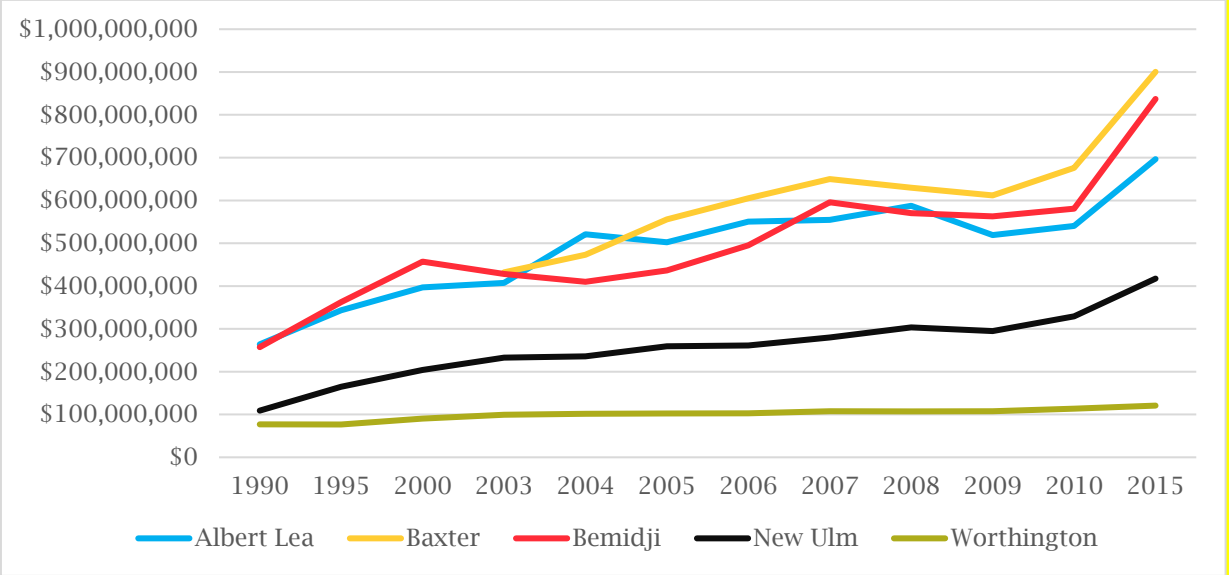


Figure 13: Data table for example communities, taxable retail and service sales (in millions)

Town Name	2015 Population	Year LOST	90	95	00	03	04	05	06	07	08	09	10	15
Albert Lea	18,356	2006	$264	$344	$397	$407	$521	$502	$551	$555	$588	$519	$541	$696
Baxter	8,065	2006				$432	$473	$556	$605	$650	$630	$612	$676	$900
Bemidji	11,917	2005	$257	$362	$457	$428	$410	$437	$495	$596	$570	$563	$581	$837
New Ulm	13,594	1999	$109	$165	$204	$233	$236	$259	$261	$280	$303	$295	$329	$417
Worthington	11,283	2005	$77	$77	$91	$99	$102	$103	$103	$108	$107	$108	$114	$121

Figure 14: Taxable retail and service sales by communities that began collecting a local option sales tax between 2011- 2012

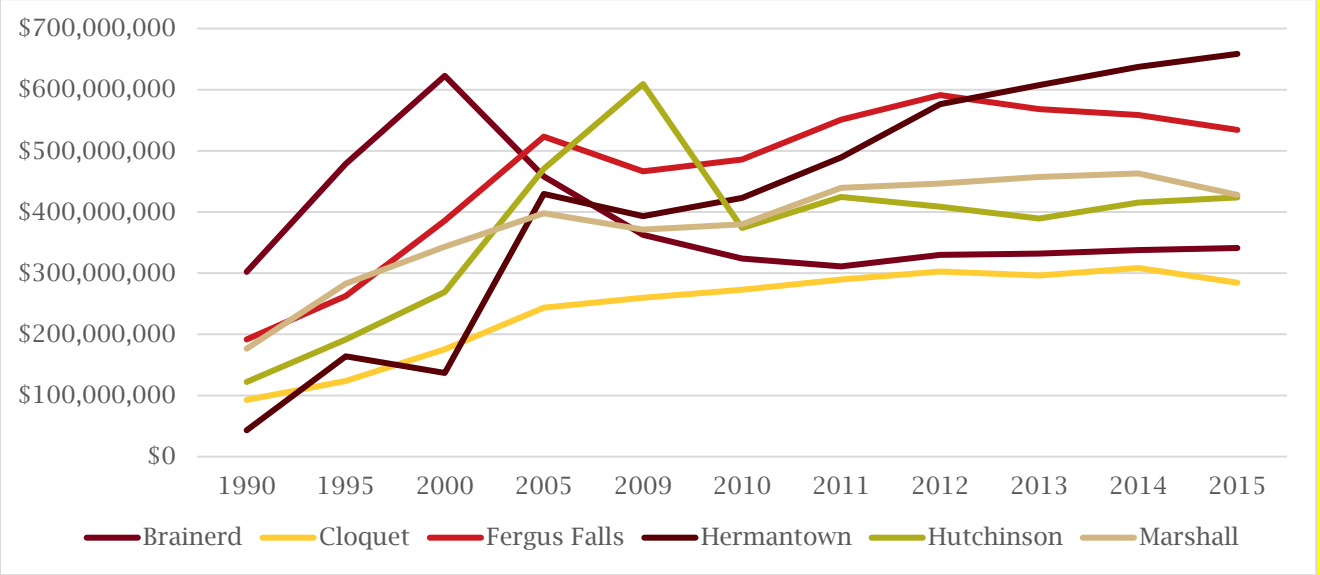


Figure 15: Data table for example communities, taxable retail and service sales (in millions)

Town Name	2015 Pop	Year LOST	90	95	00	05	09	10	11	12	13	14	15
Brainerd	13,178	2011	$302	$479	$623	$458	$362	$324	$311	$330	$332	$338	$341
Cloquet	11,201	2011	$93	$124	$175	$244	$260	$273	$290	$303	$296	$308	$284
Fergus Falls	13,471	2011	$192	$263	$386	$523	$467	$486	$551	$591	$568	$558	$534
Hermantown	7,448	1996 - increase 2012	$43	$164	$137	$430	$393	$423	$489	$576	$607	$637	$659
Hutchinson	13,080	2011	$122	$191	$269	$471	$609	$374	$425	$409	$389	$415	$424
Marshall	12,735	2011	$176	$283	$343	$398	$371	$380	$440	$447	$457	$463	$428

APPENDIX B: DEFINITIONS OF TERMS

Gross sales
Gross sales include taxable sales and exempt businesses with sales and use tax permits. This is the most inclusive indicator of business activity for reporting jurisdictions, but it can be misleading when used in comparisons. At times, non-taxable commodity items (e.g., gasoline) can have large price variations, creating huge swings in gross sales.

Taxable sales
Taxable sales are sales subject to sales tax. Taxable sales exclude exempt items, items sold for resale, items sold for exempt purposes, and items sold to exempt organizations. For the purpose of this study, taxable sales were the focus of the analysis. For more information on what is taxed in Minnesota, see the "Minnesota Sales and Use Tax Instruction Booklet" available at https://www.revenue.state.mn.us/minnesota-tax-handbooks

Taxable retail and service sales
In this study and other retail trade analyses conducted by University of Minnesota Extension, the term "taxable retail and service sales" refers to the North American Industry Classification System (NAICS) numbers of 441 to 454 (retail) and 511 to 812 (most service industries) released by the Minnesota Department of Revenue for a geographic area.

Current and constant dollar sales
Current dollar (or "nominal dollar") sales are those reported by the state. No adjustment has been made for price inflation. In general, this measure of sales is not satisfactory for comparisons over long periods of time since it does not account for changes in population, inflation, or the state's economy. Constant dollar (or "real dollar") sales reflect changes in price inflation by adjusting current dollar sales according to the Consumer Price Index (CPI). Constant dollar sales indicate the real sales level with respect to a base year. This is a more realistic method of evaluating sales over time than current dollar comparisons, but it still does not take into consideration changes in population or the state's economy.

Number of businesses
The number of sales and use tax permit holders who filed one or more tax returns for the year.

Index of income
This index provides a relative measure of income, calculated by dividing local per capita income by state per capita income. The base is 1.00. For example, a 1.20 index of income indicates that per capita income in the area is 20 percent above the state average.

Potential sales
Potential sales are an estimate of the amount of money spent on retail goods and services by residents of a county or county. It is the product of county population, state per capita sales, and the index of income (based on the county personal per capita income).

Actual sales
For this study, the Minnesota Department of Revenue's 2019 sales data for Wadena provides the actual sales numbers used.

Variance between actual and potential sales
The variance between actual and expected sales is the difference in sales from the "norm" (i.e., the amount above or below the standard established by the expected sales formula). When actual sales exceed expected sales, the county has a "surplus" of retail sales. When actual sales fall short of expected sales, the county has a retail sales "leakage." Discrepancies between expected and actual sales occur for a variety of reasons. For this study, we use potential sales per merchandise group to create a first-cut estimate of residents' purchase activities.

Cautions

Gross sales
Gross sales are a comprehensive measure of business activity, but it should be noted the numbers in this report are self-reported. Furthermore, gross sales are not audited by the state of Minnesota. It is believed that gross sales figures are generally reliable, but there is the possibility of distortions, especially in smaller cities where misreporting may have occurred.

Misclassification
Holders of sales and use tax permits select the North American Industry Classification System (NAICS) category that best fits their business. All sales reported by a business is attributed to that selected NAICS category. Regardless of who makes this classification, errors are occasionally made. Also, sometimes a business will start out as one type but evolve over time to a considerably different type. Misclassifications can distort sales among business categories, especially in smaller cities. For example, a furniture store that is classified as a general merchandise store will underreport sales in the furniture store category and over-report sales in the general merchandise category.

Suppressed data
The sales data for merchandise categories that have less than four reporting firms are not reported. This is a measure taken by most states to protect the confidentiality of sales tax permit holders. Sales for suppressed retail categories are placed into the miscellaneous retail category (NAICS 999) and included in total sales but not total sales of a typical retail trade analysis. For this report, however, all taxable sales—including NAICS 999—are part of calculating the amount of special taxes collected.

Consolidated reporting
Vendors with more than one location in Minnesota have the option of filing a separate return for each location or filing one consolidated return for all locations. The consolidated return shows sales made, tax due, and location by county, and county for each business. Data for consolidated filers are combined with data for single-location filers to produce the figures in this report. Occasionally, consolidated reports may not be properly deconstructed, and all sales for a company may be reported for one town or county. Whenever misreporting is discovered, the Minnesota Department of Revenue is contacted to clarify the situation.

TARGET MARKET SUMMARY

Wadena City, MN

Geography: Place

Key Facts

4,357
Population

40.6
Median Age

2.3
Average Household Size

$51,943
Median Household Income

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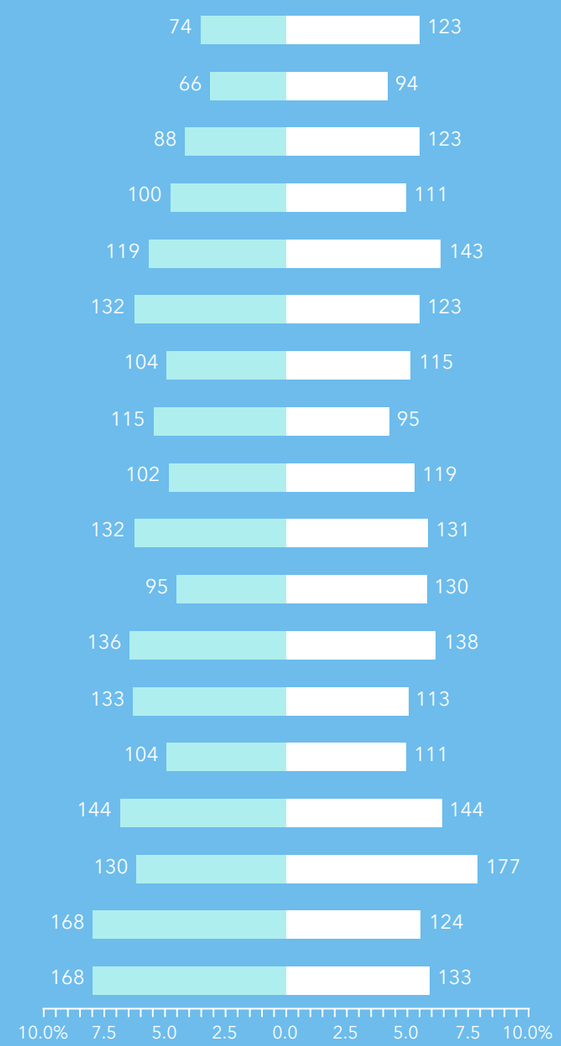
Age Pyramid



The largest group:
2025 Females Age 10-14

The smallest group:
2025 Males Age 80-84

Annual Lifestyle Spending

$1,913
Travel

$57
Theatre/Operas/Concerts

$41
Movies/Museums/ Parks

$56
Sports Events

$6
Online Games

$81
Audio

Tapestry

Top 3 segments by household count

I3 Heartland Communities >	730 | **38.6%**
K2 Middle Ground >	513 | **27.2%**
I1 Small Town Sincerity >	389 | **20.6%**
Other	257 | **13.6%**

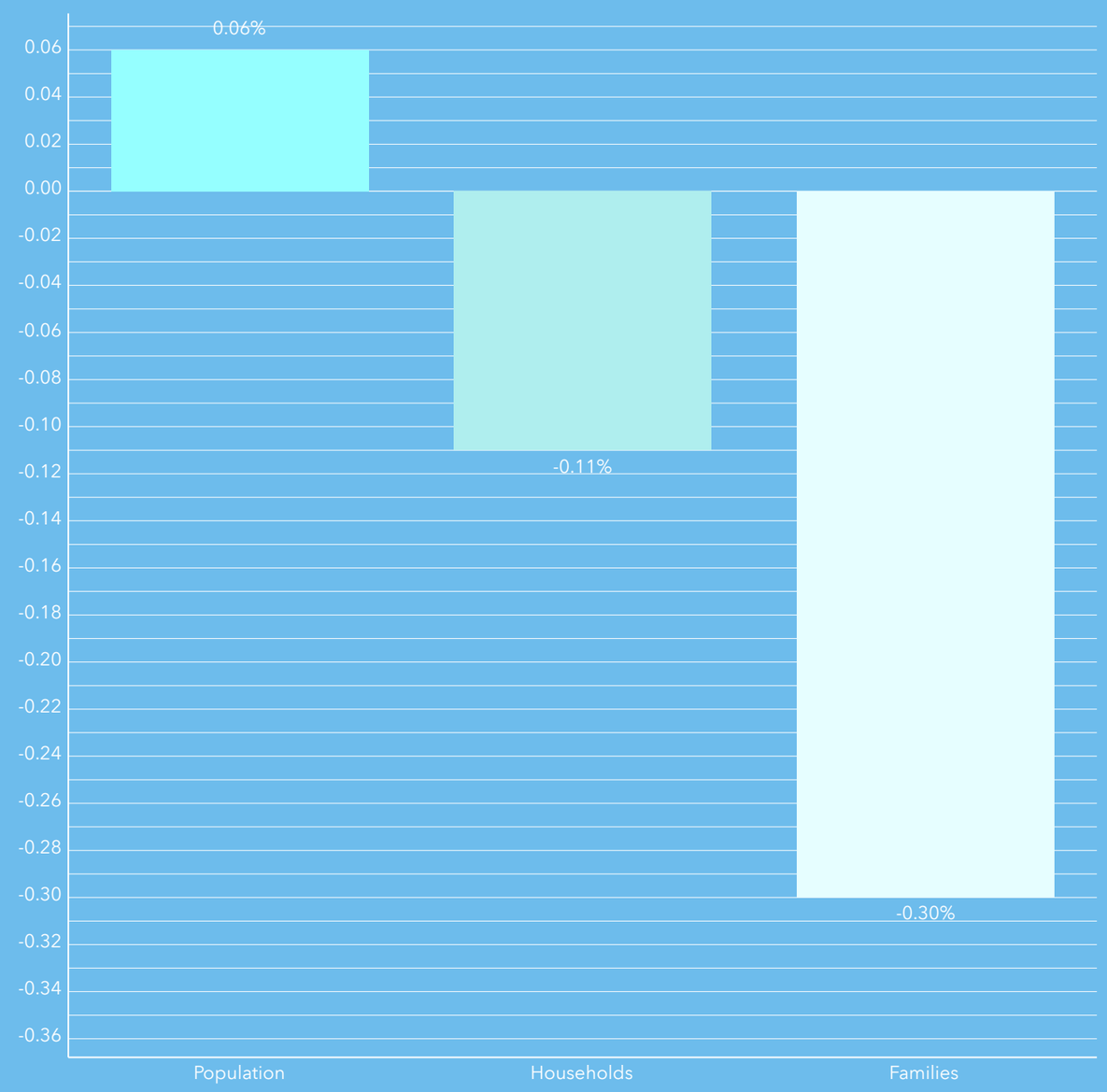
View comparison table

Target Market Summary

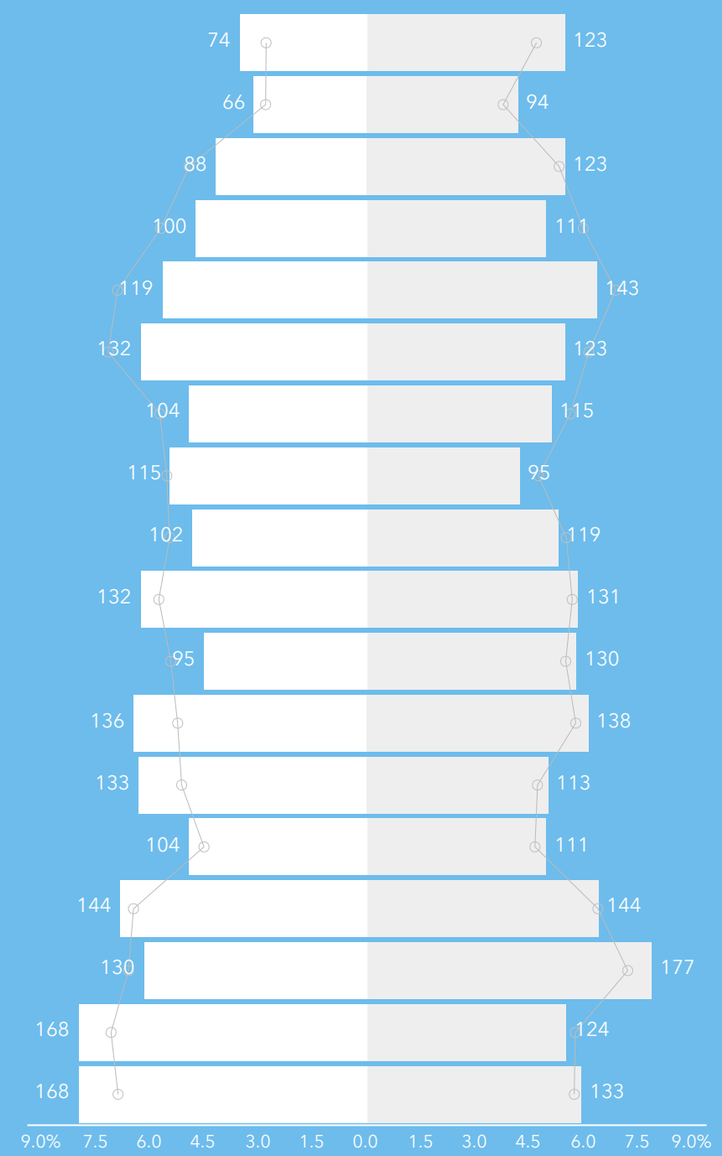
Wadena City, MN
Wadena City, MN (2767504)
Geography: Place

Prepared by Esri

Annual Growth Rate



Age pyramid



The largest group:
2025 Females Age 10-14

The smallest group:
2025 Males Age 80-84

Dots show comparison to

Wadena County

Source: This infographic contains data provided by Esri (2025, 2030), Esri-U.S. BLS (2025), Esri-MRI-Simmons (2025).

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Target Market Summary

Wadena City, MN
Wadena City, MN (2767504)
Geography: Place

Prepared by Esri

Average Household Size

for this area

2.25 which is less than the average for United States

Area	Value ▼	0.00 — 4.00
United States	2.50	
Minnesota	2.45	
Wadena County	2.38	
This area	**2.25**	

2025 Households by income (Esri)

The largest group: 2025 HH Income $75000-99999 (%) (14.6%)
The smallest group: 2025 HH Income $400,000-499,999 (%) (0.1%)

Indicator ▲	Value	Diff
2025 HH Income <$10,000 (%)	3.2%	-0.1%
2025 HH Income $10,000-14,999 (%)	4.4%	+0.3%
2025 HH Income $15,000-19,999 (%)	8.7%	+3.9%
2025 HH Income $20,000-24,999 (%)	10.1%	+3.9%
2025 HH Income $25,000-29,999 (%)	3.6%	+0.2%
2025 HH Income $30,000-34,999 (%)	4.3%	+0.3%
2025 HH Income $35,000-39,999 (%)	3.5%	-1.7%
2025 HH Income $40,000-44,999 (%)	4.2%	0
2025 HH Income $45,000-49,999 (%)	4.5%	+1.1%
2025 HH Income $50,000-59,999 (%)	13.9%	+3.8%
2025 HH Income $60,000-74,999 (%)	6.5%	-2.9%
2025 HH Income $75000-99999 (%)	14.6%	-0.6%
2025 HH Income $100,000-124,999 (%)	9.3%	+0.2%
2025 HH Income $125,000-149,999 (%)	3.9%	-4.5%
2025 HH Income $150000-199999 (%)	3.0%	-2.9%
2025 HH Income $200,000-249,999 (%)	1.3%	-0.5%
2025 HH Income $250,000-299,999 (%)	0.4%	-0.1%
2025 HH Income $300,000-399,999 (%)	0.3%	-0.1%
2025 HH Income $400,000-499,999 (%)	0.1%	-0.1%
2025 HH Income $500,000 or greater (%)	0.2%	-0.1%

Bars show deviation from Wadena County

Source: This infographic contains data provided by Esri (2025, 2030), Esri-U.S. BLS (2025), Esri-MRI-Simmons (2025).

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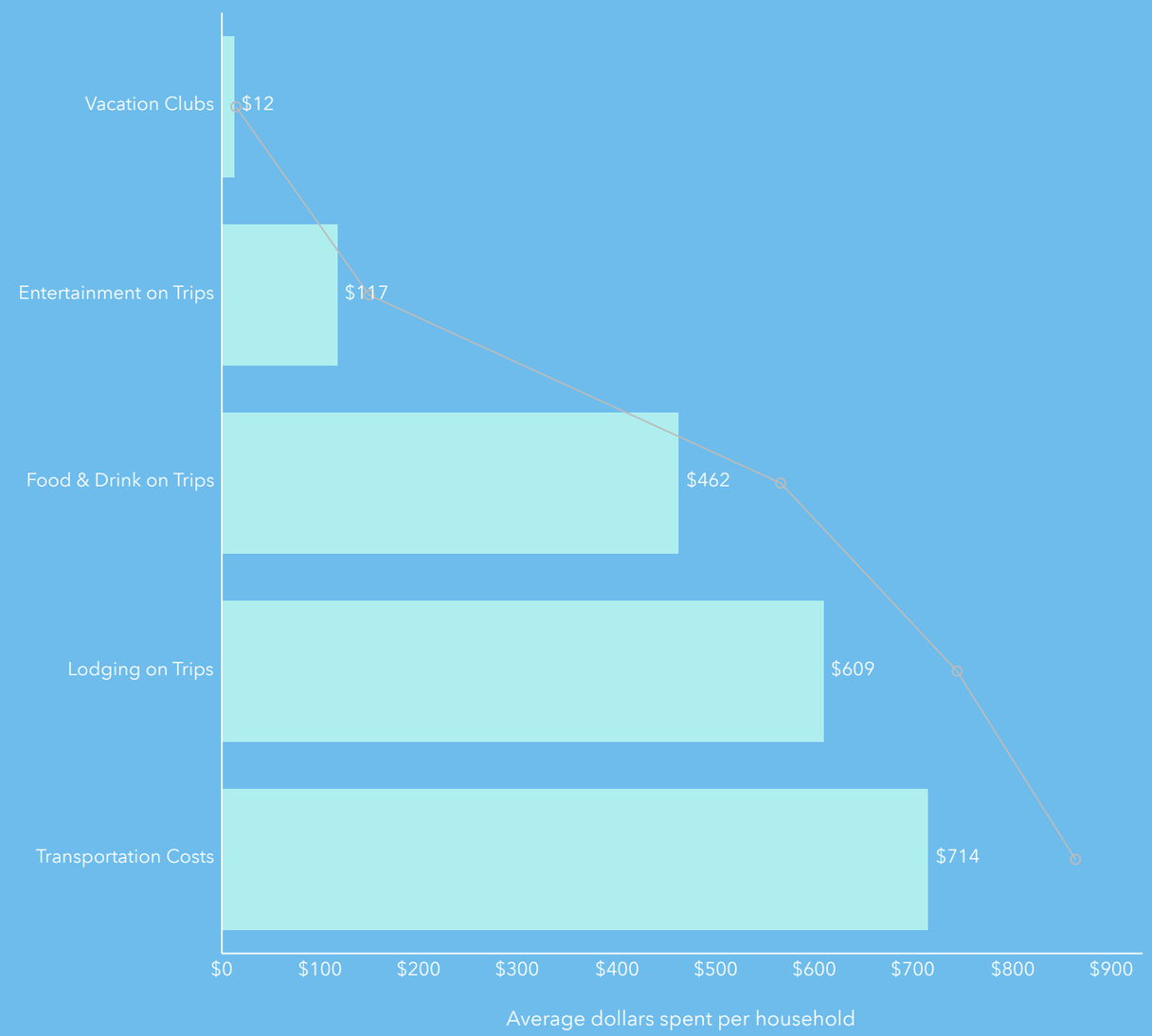
Target Market Summary

Wadena City, MN
Wadena City, MN (2767504)
Geography: Place

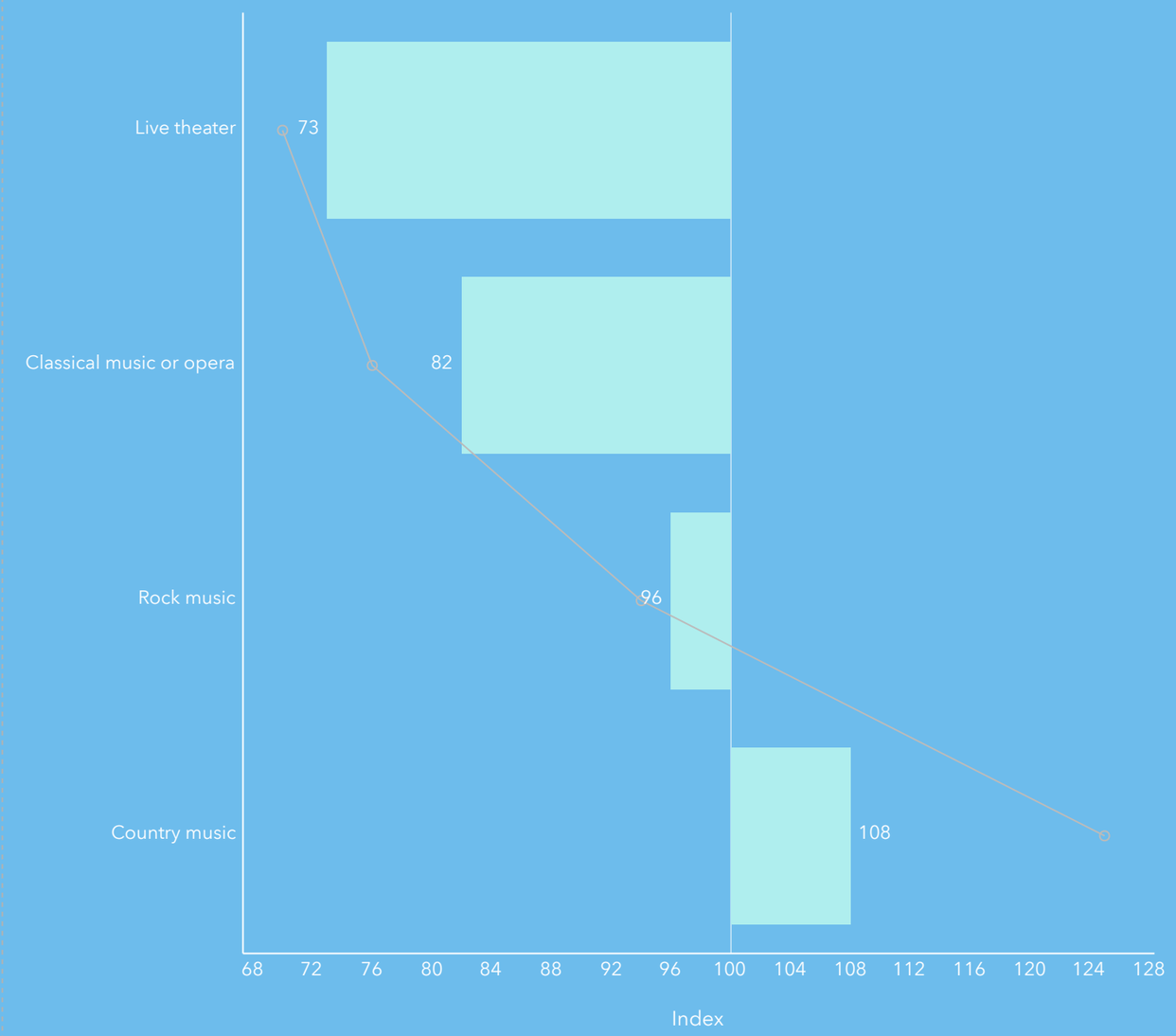
Prepared by Esri

Spending on Travel (Avg)



Dots show comparison to Wadena County

Attended Performance in last 12 months (Index)



Dots show comparison to Wadena County

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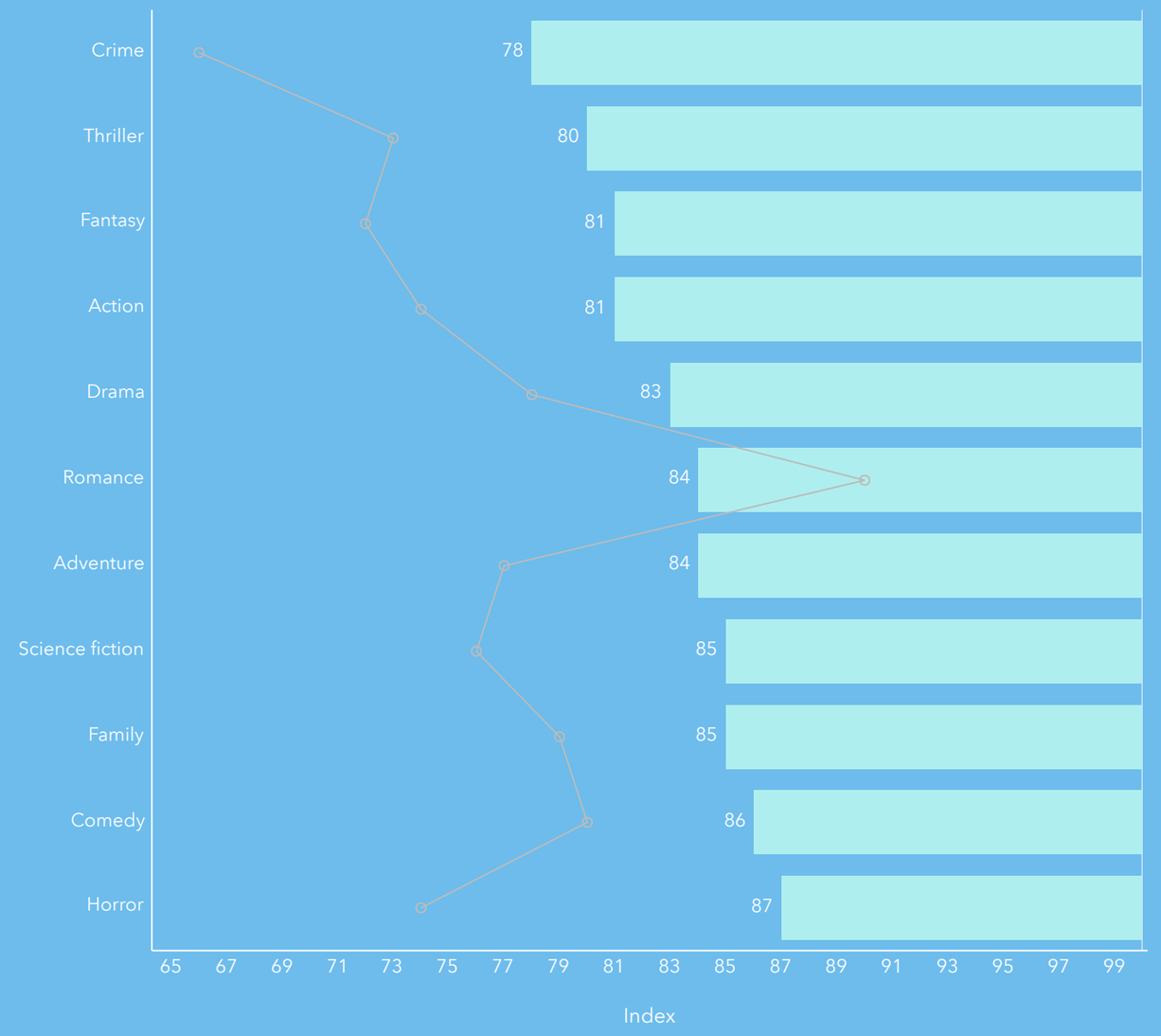
Target Market Summary

Wadena City, MN
Wadena City, MN (2767504)
Geography: Place

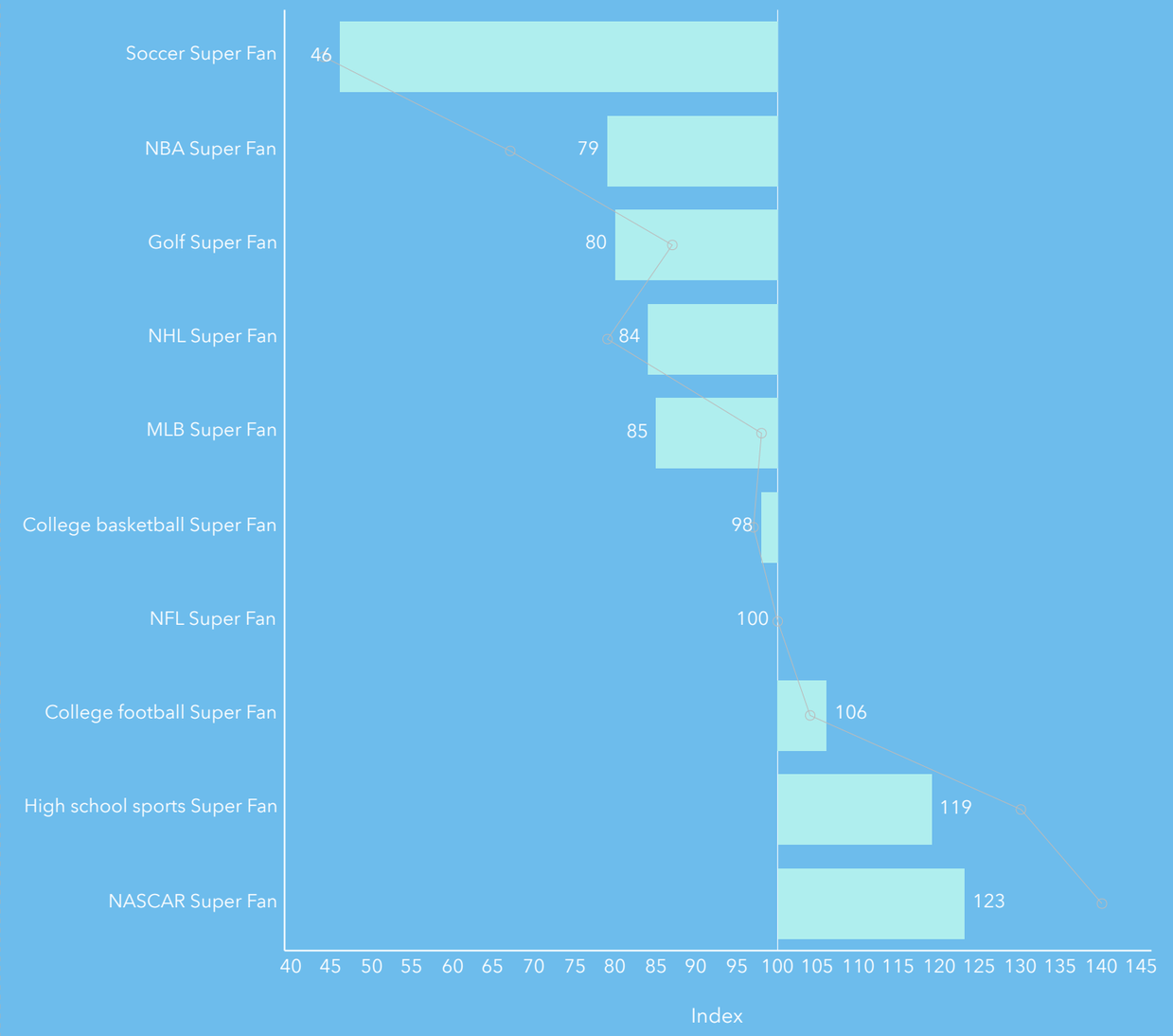
Prepared by Esri

Movie Genre - Watched in the last 6 Months (Index)



Dots show comparison to Wadena County

Interest in Sports (Market Potential) (Index)



Dots show comparison to Wadena County

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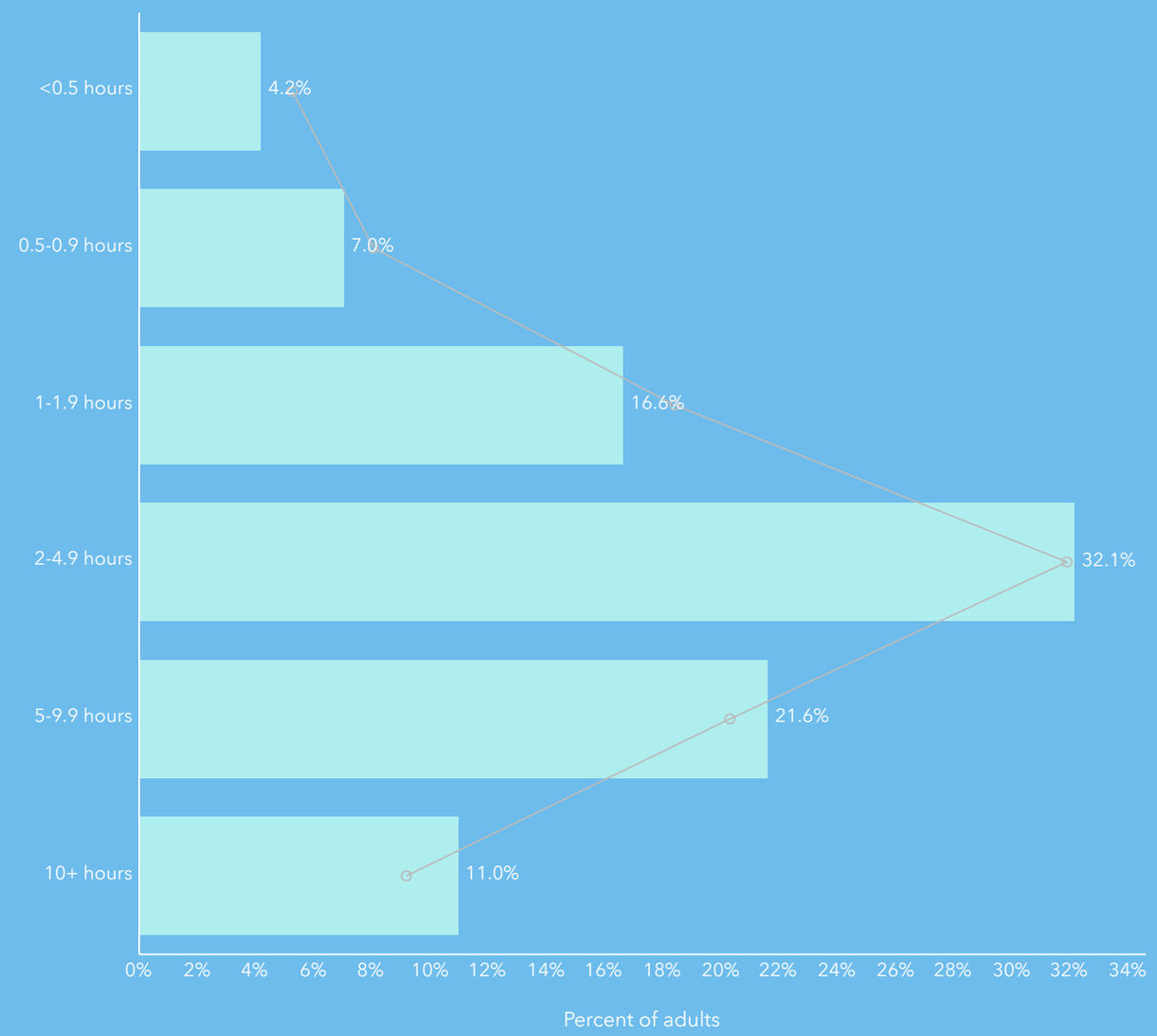
Target Market Summary

Wadena City, MN
Wadena City, MN (2767504)
Geography: Place

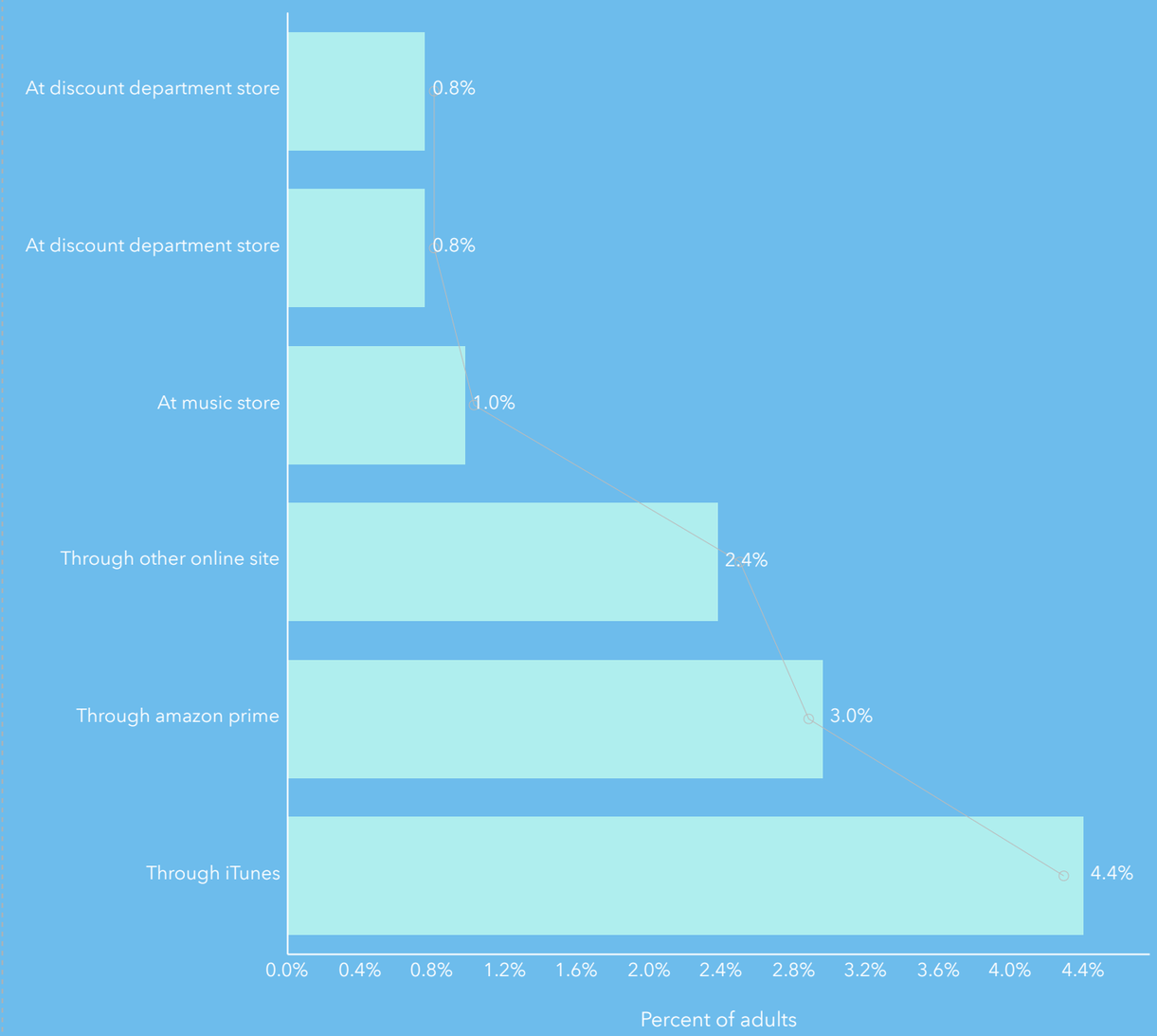
Prepared by Esri

Time Online (%)



Dots show comparison to Wadena County

Purchased Music (%)



Dots show comparison to Wadena County

Source: This infographic contains data provided by Esri (2025, 2030), Esri-U.S. BLS (2025), Esri-MRI-Simmons (2025).

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Target Market Summary

Wadena City, MN
Wadena City, MN (2767504)
Geography: Place

Prepared by Esri

I3 Heartland Communities

Segment values include the entire U.S.

Population Density	Very low
Income	Low
Home Value	Very low
Age	High
Diversity	Very low

Housing Traits

Single Family	Married Couples	Owners
Unit type	Housing type	Occupancy type

View segment profile

K2 Middle Ground

Segment values include the entire U.S.

Population Density	Low
Income	Moderate
Home Value	Very low
Age	Moderate
Diversity	Low

Housing Traits

Single Family	Married Couples	Owners
Unit type	Housing type	Occupancy type

View segment profile

Source: This infographic contains data provided by Esri (2025, 2030), Esri-U.S. BLS (2025), Esri-MRI-Simmons (2025).

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Target Market Summary

Wadena City, MN

Wadena City, MN (2767504)

Geography: Place

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I1 Small Town Sincerity

Segment values include the entire U.S.

Population Density	Very low
Income	Very low
Home Value	Very low
Age	High
Diversity	Low

Housing Traits

Single Family	Singles Living Alone	Mix Owners/ Renters
Unit type	Housing type	Occupancy type

View segment profile

Source: This infographic contains data provided by Esri (2025, 2030), Esri-U.S. BLS (2025), Esri-MRI-Simmons (2025).

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Comparison view

Selected area and overlapping geographies

United States

Area	Population Density Population per sq. mi.	Median Household Income	Median Home Value	Median Age	Diversity Index
Wadena City, MN Geography: Place	787.6	$51,943	$171,992	40.6	24.6
United States Country	96.2	$81,624	$370,578	39.6	72.7

Tapestry segments

Values represent the segment nationwide, independent of the selected area.

Area	Population Density Population per sq. mi.	Median Household Income	Median Home Value	Median Age	Diversity Index
	Very low 54.9	Low $60,072	Very low $139,003	High 43.6	Very low 37.3
	Low 313.6	Moderate $69,074	Very low $174,311	Moderate 38.8	Low 55.6
	Very low 27.2	Very low $40,589	Very low $114,887	High 41.9	Low 60.3

Source: This infographic contains data provided by Esri (2025, 2030), Esri-U.S. BLS (2025), Esri-MRI-Simmons (2025).

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Business Key Facts

Wadena City, MN | Geography: Place

This infographic features record-level business information. It is best suited for smaller area analysis such as census tracts, neighborhoods, and smaller zip codes.

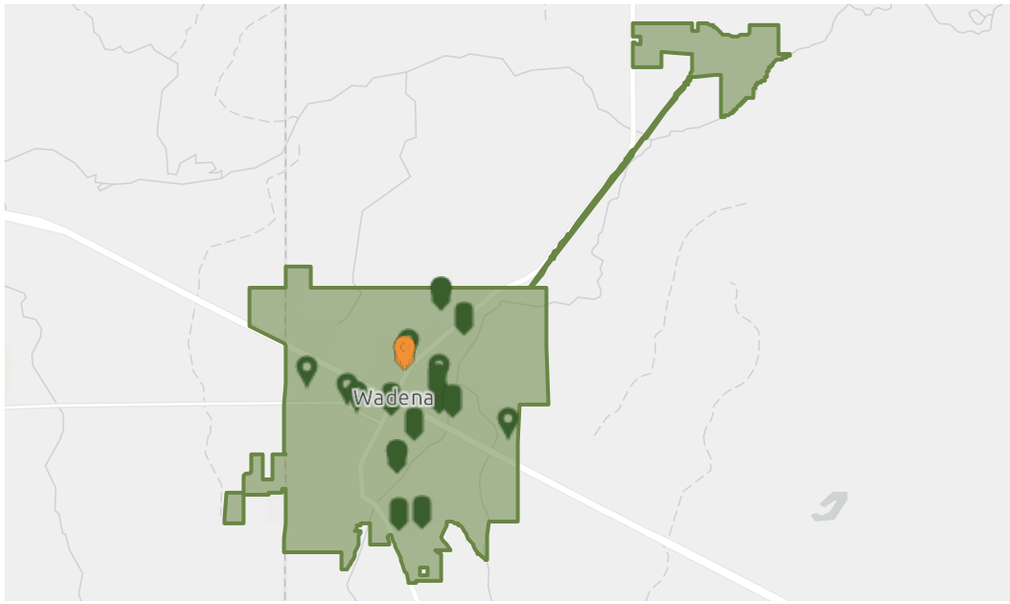
Key Statistics

342	4,790	$420M	7.3%
Total Businesses	Total Employees	Total Sales	Unemployment Rate

Top 25 Largest Businesses in Area

9 100 or More Employees

11 $10M+ Annual Sales Vol



Highest sales volume

Tri County Health Care	Independent	$56.2M

Most Employees

Tri County Health Care	Independent	499

Daytime Population

4,357
Total Population

6,275
Total Daytime Population

Ratio of daytime to total population:

1.44

Values > 1.0 mean that more people come to the area during the day than live there.

Small Town

Dominant Urbanicity Type

14.1
Avg Number of Employees

61.8 ↑
Total Business Per Sq Mi
This is 4,376.8% higher than **Wadena County**

Source: This infographic contains data provided by Esri-Data Axle (2025), Esri (2025). Note: business sales volumes and employee counts are estimates provided by Data Axle. * Indicates the number of locations has reached the maximum.

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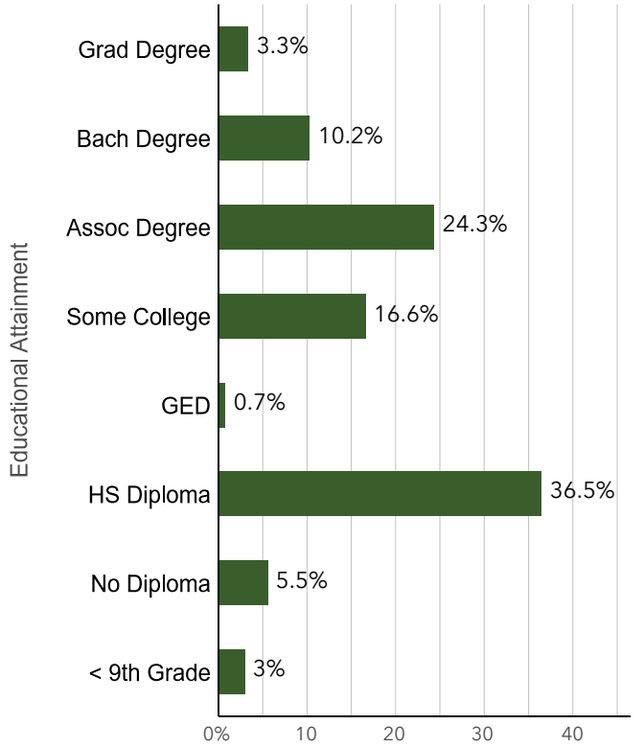
Business Key Facts | Wadena City, MN | Geography: Place

About the Workforce

26.7% Services

36.5% Trades/Skilled Labor

36.8% Office Based



Tapestry

Top 3 segments by household count

I3 Heartland Communities >	730 | **38.6%**
K2 Middle Ground >	513 | **27.2%**
I1 Small Town Sincerity >	389 | **20.6%**
Other	257 | **13.6%**

View comparison table

About the Community

0.1% ↓
Pop Growth Rate is 70.8% lower than **United States**

44
Wealth Index
Below 100 = **low**
Above 100 = **high**

0.1% ↓
Housing Units Growth Rate is 92% lower than **United States**.

Businesses Per 1,000 Population

Business Categories	Wadena City, MN	States Minnesota	United States of America United States
Restaurants	3.44	1.94	2.45
Health Care & Social Assistance	8.72	3.82	3.76
Retail	10.10	4.33	4.59
Manufacturing	2.30	1.58	1.32
Finance & Insurance	5.05	1.98	1.79
Professional & Tech Services	5.28	3.13	3.60

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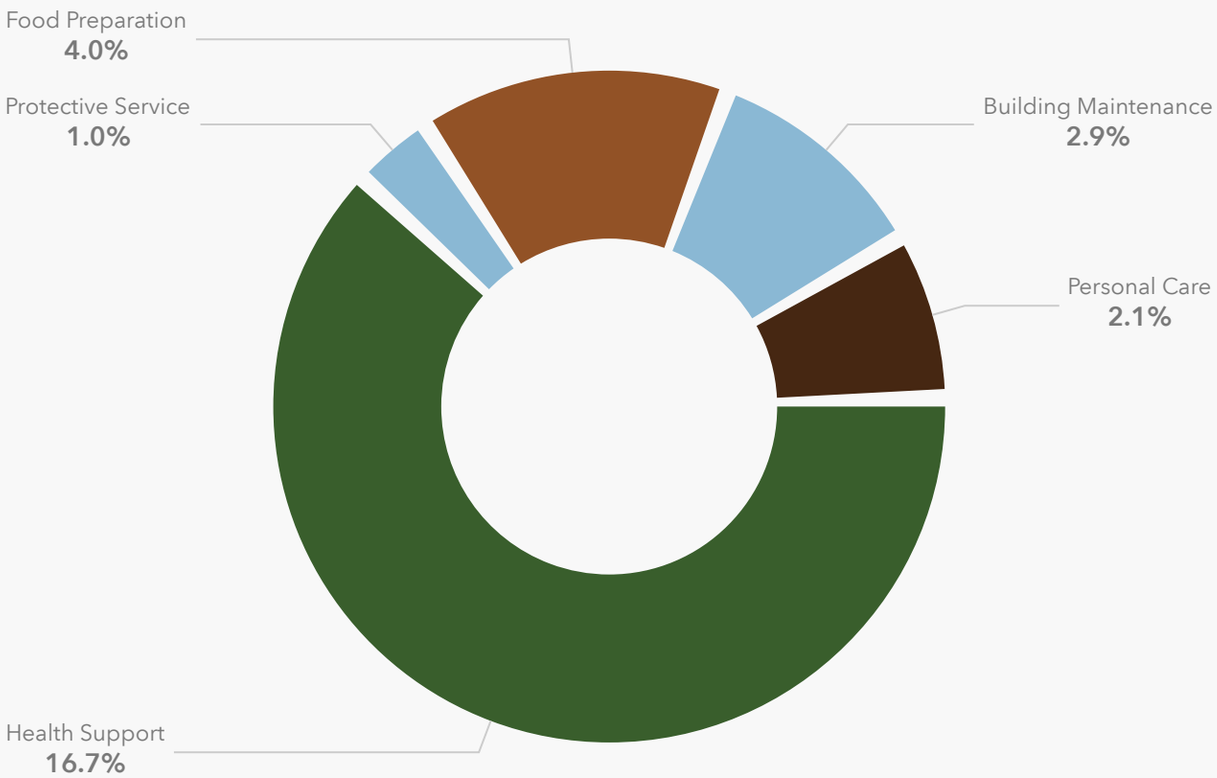
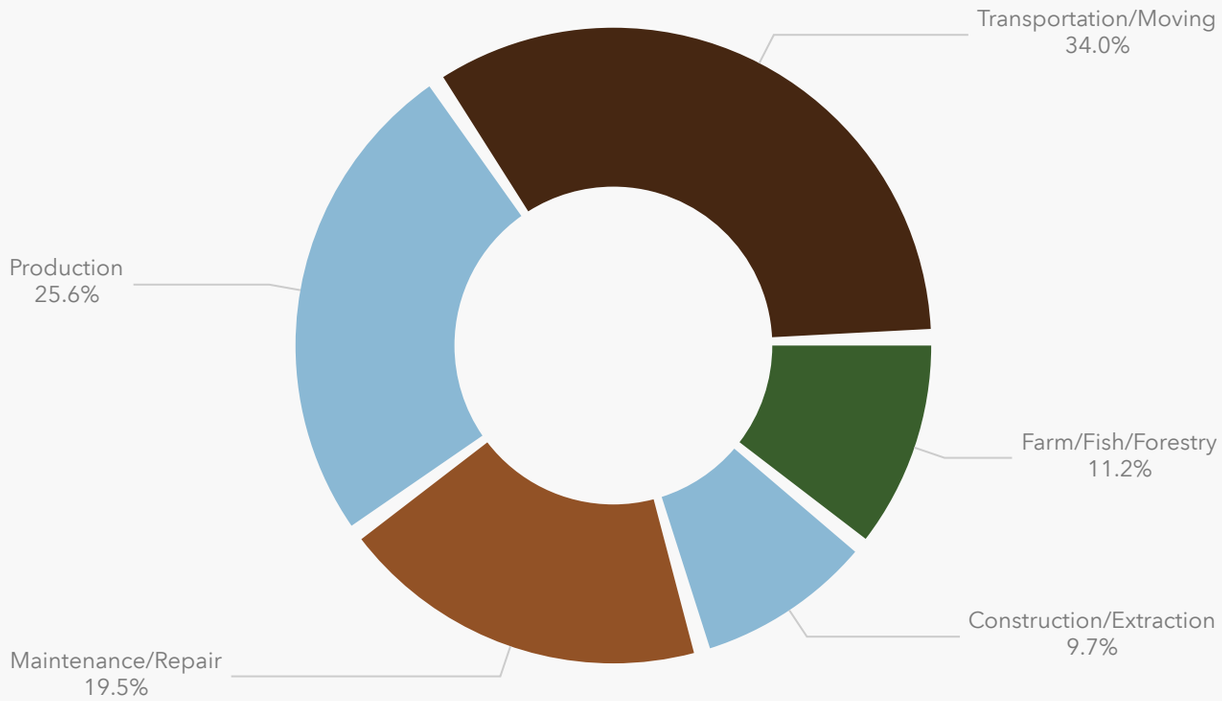
Prepared by Esri

Services



Trade/Skilled Labor



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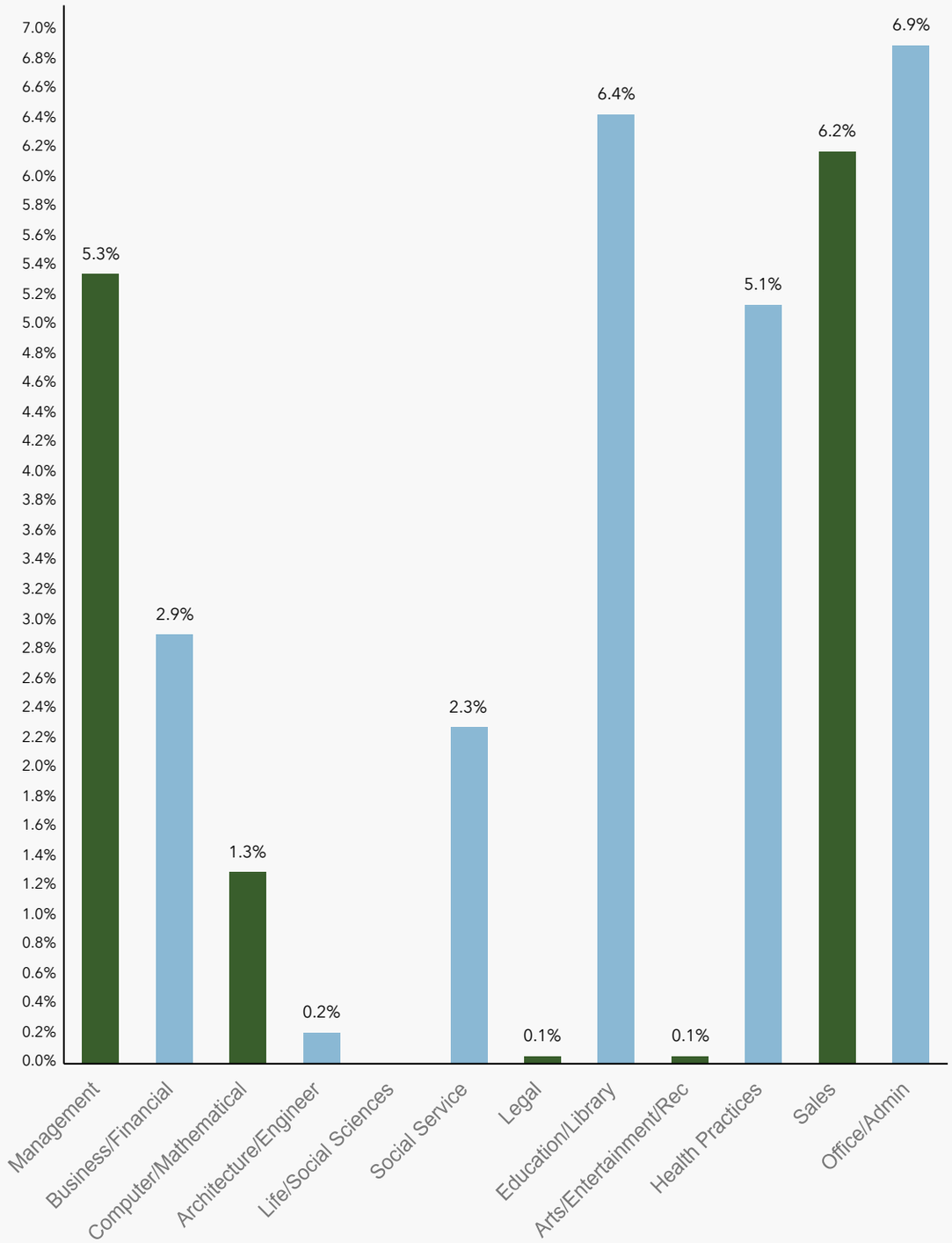
Office Based



I3 Heartland Communities

Segment values include the entire U.S.

Population Density	Very low
Income	Low
Home Value	Very low
Age	High
Diversity	Very low

Housing Traits

Unit type	Housing type	Occupancy type
Single Family	**Married Couples**	**Owners**

View segment profile

Source: This infographic contains data provided by Esri-Data Axle (2025), Esri (2025).

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K2 Middle Ground

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Home Value	Very low
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Diversity	Low

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Unit type	Housing type	Occupancy type
Single Family	**Married Couples**	**Owners**

View segment profile

I1 Small Town Sincerity

Segment values include the entire U.S.

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Home Value	Very low
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Diversity	Low

Housing Traits

Unit type	Housing type	Occupancy type
Single Family	**Singles Living Alone**	**Mix Owners/ Renters**

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