

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
100	Estimated Revenues								
100-00000-41010	PROPERTY TAXES	947,092.00	966,831.04	1,089,730.00	1,090,845.91	1,211,358.00	1,203,808.48	1,559,156.00	1,484,255.00
100-00000-41020	EXCESS TIF	10,296.00	7,045.59	7,046.00	3,965.04		7,754.25	2,500.00	2,500.00
100-00000-41810	CABLE T.V. FEES	24,700.00	22,114.67	24,000.00	20,573.31	22,000.00	9,504.74	18,000.00	18,000.00
100-00000-41900	PENALTIES		1,085.71		1,854.98	500.00	2,452.54	1,000.00	1,000.00
100-00000-41920	TAX ABATEMENT		1,500.00		1,326.38		173.62		
100-00000-42110	ALCOHOLIC BEV LICENSE	12,750.00	17,050.00	12,750.00	19,445.03	15,000.00	16,750.00	16,600.00	16,600.00
100-00000-42161	PEDDLERS, SOLICITORS, TRANSIE	1,000.00	370.00	500.00	510.00	500.00	560.00	500.00	500.00
100-00000-42170	AMUSEMENT FEES (ARCADES)		20.00						
100-00000-42180	SOLID WASTE HAULING FRAN & LI	2,050.00		2,050.00	3,000.00	2,050.00	3,090.00		
100-00000-42210	BUILDING PERMITS	100,000.00	84,036.03	80,000.00	297,525.38	150,000.00	239,232.87	150,000.00	150,000.00
100-00000-42220	SURCHARGE - PERMITS		2,422.92		7,483.91	2,500.00	6,441.89	2,500.00	5,000.00
100-00000-42240	ANIMAL LICENSES (DOGS)		235.00		165.00		20.00		
100-00000-42260	LIQUOR SALES INSPECTION FEES				450.00	350.00	450.00	400.00	400.00
100-00000-42262	RENTAL REGISTRATION FEES	7,500.00	13,250.00	7,500.00	16,940.00	6,000.00	4,300.00	15,000.00	15,000.00
100-00000-42263	RENTAL INSPECTION FEES	7,500.00	6,085.00	7,500.00	8,375.00	9,000.00	3,150.00	9,000.00	9,000.00
100-00000-42264	SPECIAL EVENT LICENSE		60.00		60.00		140.00	60.00	60.00
100-00000-42265	CODE ENFORCEMENT		279.00		2,143.75	2,500.00	19,579.51	1,000.00	1,000.00
100-00000-43400	GRANTS AND AIDS FROM LOCAL GO		156,384.28		(13,236.55)		53,487.59		
100-00000-43401	LOCAL GOVERNMENT AID (LGA)	743,502.00	743,502.00	855,618.00	855,618.00	857,403.00	428,701.50	861,614.00	861,614.00
100-00000-43402	HOMESTEAD & AGRICULTURAL CRED		1,031.21		590.06		286.44		
100-00000-43405	SMALL CITIES ASSISTANCE				43,728.00		14,625.00	12,600.00	12,600.00
100-00000-43470	FIRE DEPARTMENT STATE GRANTS	64,360.00	78,994.99	143,355.00	95,044.66	78,945.00	100,754.11	78,945.00	100,755.00
100-00000-43480	POLICE SERVICES STATE GRANTS	15,500.00	18,709.60	15,500.00	22,505.60	22,506.00	28,412.80	22,506.00	24,861.00
100-00000-43600	STATE GRANTS AND AIDS		5,000.00		22,632.00				
100-00000-44103	ZONING AND SUBDIVISION FEES	4,500.00	4,168.00	4,500.00	6,096.00	4,500.00	7,168.00	4,500.00	5,000.00
100-00000-44107	ASSESSMENT SEARCHES	3,500.00	1,435.00	2,500.00	2,205.00	1,500.00	1,715.00	1,500.00	1,500.00
100-00000-44110	ELECTION FILING FEE				24.00				
100-00000-44120	CHARGE FOR CNTRT INSP SRV OTH		860.34						
100-00000-44202	SPECIAL FIRE PROTECTION SRV (	35,000.00	37,925.00	30,000.00	61,418.38	35,000.00	39,025.00	35,000.00	35,000.00
100-00000-44225	CHARGES FOR CNTRT FIRE SRV OT	247,528.00	247,527.73	367,559.00	365,251.03	365,252.00	365,251.04	365,252.00	365,252.00
100-00000-44300	REVENUES FROM HIGHWAYS AND ST	2,800.00	3,736.00	2,800.00	2,255.00	2,500.00	3,317.00	2,500.00	2,500.00
100-00000-44720	SWIMMING LESSON FEES	6,000.00	6,950.00	7,500.00	975.00	6,000.00	5,075.00	6,000.00	6,000.00
100-00000-44740	BEACH CONCESSIONS		750.56		571.70			500.00	500.00
100-00000-44780	PARK FEES (BALLFIELDS)	1,250.00	125.00	500.00	125.00		125.00	125.00	125.00
100-00000-45100	FINES AND FORFEITURES (CITY O	7,500.00	4,424.49	1,000.00	3,728.40	4,500.00	3,519.30	3,000.00	3,000.00
100-00000-45102	PARKING FINES (TOWING)	2,400.00	1,315.00	2,400.00	350.00	2,000.00	1,250.00	2,000.00	2,000.00
100-00000-45104	RETURNED CHECK FINE		175.00		245.00		60.00		
100-00000-45105	DOG IMPOUNDMENT		55.29		55.00		66.11		
100-00000-46100	SPECIAL ASSMTS		1,012.11				5,659.02		
100-00000-46200	MISCELLANEOUS REVENUES	500.00	5,334.26	500.00	4,070.02	500.00	4,204.38	1,600.00	1,600.00
100-00000-46210	INTEREST EARNINGS	1,500.00	10,641.65	1,500.00	16,198.89		92,338.05	10,000.00	10,000.00
100-00000-46213	NET INC (DEC) IN THE FAIR VAL		1,538.93		4,572.71		14,559.21	1,500.00	1,500.00
100-00000-46220	RENTS & ROYALTIES(RENT & LEAS	2,500.00	2,710.00	2,500.00	3,420.00	2,500.00	2,750.00	2,500.00	2,500.00
100-00000-46226	RENT - CITY HALL OCCUPANTS	15,000.00	36,673.30	20,400.00	24,560.00	20,400.00	20,200.00	22,800.00	22,800.00
100-00000-46230	CONTRB & DONATIONS FROM PRIVA		47,300.58		2,485.00		1,500.00		
100-00000-46231	PRIVATE GRANTS		14,500.00	15,000.00	5,000.00		6,000.00		
100-00000-46240	REFUNDS AND REIMBURSEMENTS		3,893.51		10,311.37		13,525.59	2,000.00	2,000.00
100-00000-49101	SALES OF GENERAL FIXED ASSETS				200.00				
100-00000-49200	INTERFUND TRANSFERS IN		50,000.00	30,000.00	30,000.00	115,000.00		30,000.00	45,000.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
100	Estimated Revenues									
	Total Department :	2,266,228.00	2,609,058.79	2,734,208.00	3,045,662.96	2,940,264.00	2,730,983.04	3,242,158.00		3,209,422.00
	Estimated Revenues	<u>2,266,228.00</u>	<u>2,609,058.79</u>	<u>2,734,208.00</u>	<u>3,045,662.96</u>	<u>2,940,264.00</u>	<u>2,730,983.04</u>	<u>3,242,158.00</u>		<u>3,209,422.00</u>
	Appropriations									
	COUNCIL									
100-41100-50101	WAGES - FULL TIME	15,600.00	18,969.16	18,600.00	16,453.75	18,600.00	16,453.74	18,600.00		18,600.00
100-41100-50106	WAGES - PER DIEM	750.00	50.00							
100-41100-50121	PERA CONTRIBUTIONS	130.00	170.70	156.00						
100-41100-50122	FICA CONTRIBUTIONS	1,015.00	1,243.23	1,423.00	1,258.72	1,423.00	1,252.66	1,423.00		1,423.00
100-41100-50136	MN PAID FAMILY LEAVE							164.00		82.00
100-41100-50200	OFFICE SUPPLIES	500.00	123.06	500.00						
100-41100-50300	PROFESSIONAL SERVICES				3,768.76		3,154.64			
100-41100-50311	TRAINING/CONFERENCES AND SEMI	1,250.00	350.00	1,250.00		1,000.00	700.00			
100-41100-50331	EXP FOR MEALS, TRAVEL, LODGIN	250.00	279.52	250.00		250.00	312.23			
100-41100-50340	ADVERTISING AND PROMOTION	50.00		100.00						
100-41100-50350	PRINTING AND BINDING	250.00		250.00						
100-41100-50360	INSURANCE	250.00	250.00	245.00	250.89	269.00	221.10	265.00		265.00
100-41100-50430	MISCELLANEOUS EXPENSE	500.00								
100-41100-50433	DUES AND SUBSCRIPTIONS	25.00	30.00				30.00	30.00		30.00
	Total Department COUNCIL:	<u>20,570.00</u>	<u>21,465.67</u>	<u>22,774.00</u>	<u>21,732.12</u>	<u>21,542.00</u>	<u>22,124.37</u>	<u>20,482.00</u>		<u>20,400.00</u>
	CITY ADMINISTRATION									
100-41300-50101	WAGES - FULL TIME	170,784.00	156,698.09	149,758.00	145,575.92	107,175.00	105,734.57	153,301.00		152,502.00
100-41300-50102	WAGES - OVERTIME		716.50		672.99					
100-41300-50121	PERA CONTRIBUTIONS	10,956.00	10,816.92	9,734.00	10,380.86	6,966.00	7,439.57	11,073.00		11,013.00
100-41300-50122	FICA CONTRIBUTIONS	12,451.00	11,618.14	11,456.00	10,835.26	8,199.00	7,752.96	11,295.00		11,233.00
100-41300-50127	DEFERRED COMP CONTRIBUTIONS		22,960.00	15,000.00	27,440.00	33,600.00	30,800.00	29,270.00		22,800.00
100-41300-50128	FSA CONTRIBUTION									5,280.00
100-41300-50131	HEALTH INS	36,057.00	20,303.31	20,600.00	22,496.18	19,442.00	17,821.87	20,853.00		21,723.00
100-41300-50132	DENTAL INSURANCE	2,498.00	2,498.00	3,622.00	2,666.82	2,207.00	1,932.78	3,025.00		2,942.00
100-41300-50133	LIFE INSURANCE	980.00	293.32	339.00	338.18	248.00	216.49	345.00		313.00
100-41300-50134	DISABILITY INSURANCE	662.00	662.00	768.00	637.30	520.00	516.31	823.00		823.00
100-41300-50135	HSA CITY CONTRIBUTION					882.00	882.00	1,166.00		1,166.00
100-41300-50136	MN PAID FAMILY LEAVE							1,299.00		646.00
100-41300-50200	OFFICE SUPPLIES	7,500.00	4,872.94	6,500.00	4,827.52	5,000.00	2,121.78	4,000.00		4,000.00
100-41300-50208	OFFICE FURNITURE - NON F.A.	1,750.00	450.00	1,500.00	1,134.62	1,500.00	79.99	500.00		500.00
100-41300-50210	OPERATING SUPPLIES	2,500.00	6,483.03	5,000.00	6,786.92	7,500.00	5,163.10	6,000.00		6,000.00
100-41300-50300	PROFESSIONAL SERVICES	10,000.00	58,705.45	20,000.00	2,766.37	20,000.00	3,603.45	8,000.00		8,000.00
100-41300-50301	AUDIT SERVICES	20,000.00	11,797.50	13,237.00	12,535.69	20,428.00	17,270.40	20,066.00		16,536.00
100-41300-50303	ENGINEERING SERVICES	7,500.00	1,075.00	5,000.00			9,322.13	3,000.00		3,000.00
100-41300-50304	LEGAL FEES - GENERAL	7,500.00	13,094.91	10,000.00	3,194.43	8,000.00	10,541.75	8,000.00		8,000.00
100-41300-50309	COMPUTER/INTERNET/GIS SUPPORT	50,000.00	62,492.19	75,000.00	69,665.28	36,000.00	38,341.13	50,000.00		50,000.00
100-41300-50311	TRAINING/CONFERENCES AND SEMI	4,000.00	3,221.72	6,000.00	460.00	3,000.00	690.00	3,000.00		4,500.00
100-41300-50313	CONTRACT SERVICES							30,000.00		30,000.00
100-41300-50314	LEGAL FEES - LABOR	1,000.00	19,268.75	5,000.00	11,725.42	11,500.00	16,543.48	11,500.00		11,500.00
100-41300-50319	TAX ABATEMENT						1,776.00	20,190.00		20,190.00
100-41300-50321	TELEPHONE SERVICES	7,500.00	7,680.09	7,500.00	5,983.33	7,500.00	4,478.40	6,500.00		6,500.00
100-41300-50322	POSTAGE	3,500.00	4,763.05	5,000.00	4,070.68	5,000.00	3,340.85	5,000.00		5,000.00
100-41300-50331	EXP FOR MEALS, TRAVEL, LODGIN	2,250.00	3,120.27	4,000.00	1,475.24	3,500.00	1,361.71	2,500.00		2,500.00
100-41300-50340	ADVERTISING AND PROMOTION	1,000.00	1,605.80	1,250.00	234.81	1,500.00	1,032.39	1,000.00		1,000.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED PRELIMINARY	FINAL BUDGET
100									
Appropriations									
CITY ADMINISTRATION									
100-41300-50350	PRINTING AND BINDING	2,000.00	387.81	1,000.00	308.26	500.00	632.02	750.00	750.00
100-41300-50360	INSURANCE	28,404.00	31,599.00	29,000.00	29,694.47	31,653.00	26,060.67	31,273.00	31,273.00
100-41300-50410	RENTALS	750.00	788.75	750.00	768.00	850.00	759.00	850.00	850.00
100-41300-50417	UNIFORMS							1,500.00	1,500.00
100-41300-50430	MISCELLANEOUS EXPENSE	250.00	2,257.17	250.00	11,769.40	250.00	295.34	250.00	250.00
100-41300-50433	DUES AND SUBSCRIPTIONS	2,500.00	5,099.75	2,500.00	3,566.33	5,000.00	8,660.86	5,500.00	5,500.00
100-41300-50434	CREDIT CARD FEES		2,084.77	1,500.00	4,042.01	2,500.00	3,212.99	4,000.00	4,000.00
100-41300-50435	BANK SERVICE CHARGE	5,000.00	2,831.17	4,000.00					
100-41300-50440	ADMINISTRATIVE SERVICES		377.70						
100-41300-50540	MACHINERY AND EQUIPMENT		112,954.17						
100-41300-50810	REFUNDS AND REIMBURSEMENTS		(4.08)						
Total Department CITY ADMINISTRATION:		399,292.00	583,573.19	415,264.00	396,052.29	350,420.00	328,383.99	455,829.00	451,790.00
CITY HALL BUILDING									
100-41350-50101	WAGES - FULL TIME		1,260.00	30,030.00	37,804.93	35,700.00	32,940.36	40,780.00	40,066.00
100-41350-50121	PERA CONTRIBUTIONS			1,952.00	2,451.75	2,321.00	2,367.54	2,945.00	2,892.00
100-41350-50122	FICA CONTRIBUTIONS		96.39	2,297.00	2,750.68	2,731.00	2,387.11	3,004.00	2,950.00
100-41350-50131	HEALTH INS			11,839.00	11,839.00	9,522.00	8,728.90	14,487.00	11,403.00
100-41350-50132	DENTAL INSURANCE			834.00	907.10	905.00	829.18	995.00	968.00
100-41350-50133	LIFE INSURANCE			78.00	81.60	82.00	74.80	90.00	82.00
100-41350-50134	DISABILITY INSURANCE			126.00	183.46	199.00	180.38	218.00	218.00
100-41350-50135	HSA CITY CONTRIBUTION					1,575.00	1,575.00		1,575.00
100-41350-50136	MN PAID FAMILY LEAVE							346.00	170.00
100-41350-50210	OPERATING SUPPLIES	2,500.00	4,173.42	2,500.00	783.90	2,500.00	1,060.57	1,500.00	1,500.00
100-41350-50300	PROFESSIONAL SERVICES				2,099.00		463.13	5,000.00	5,000.00
100-41350-50316	JANITORIAL FEES	17,500.00	20,554.02	17,500.00	3,641.60				
100-41350-50360	INSURANCE		1,203.38	1,320.00	1,843.77	1,706.00	1,290.58	1,892.00	1,892.00
100-41350-50381	ELECTRIC UTILITIES	5,000.00	11,732.84	7,500.00	8,015.88	9,000.00	5,513.70	9,000.00	9,000.00
100-41350-50383	GAS UTILITIES	20,000.00	16,575.31	17,500.00	15,148.96	17,500.00	10,833.49	17,500.00	4,000.00
100-41350-50384	RUBBISH REMOVAL	1,500.00	1,487.58	1,500.00	1,586.73	750.00	820.76	750.00	750.00
100-41350-50400	REPAIRS AND MAINTENANCE	4,500.00	57,223.75	5,000.00	22,578.83	10,000.00	9,678.46	20,000.00	10,000.00
100-41350-50418	RUGS	750.00	579.64	750.00	540.96	750.00	417.44	550.00	550.00
100-41350-50430	MISCELLANEOUS EXPENSE		1,000.00						
100-41350-50437	TAXES & LICENSES		9,954.00						
100-41350-50530	IMPROVEMENTS OTHER THAN BLDGS		7,844.00						
Total Department CITY HALL BUILDING:		51,750.00	133,684.33	100,726.00	112,258.15	95,241.00	79,161.40	119,057.00	93,016.00
ELECTIONS									
100-41400-50300	PROFESSIONAL SERVICES	4,400.00		4,103.00	6,783.27			4,950.00	4,950.00
100-41400-50309	COMPUTER/INTERNET/GIS SUPPORT	475.00		250.00					
100-41400-50331	EXP FOR MEALS, TRAVEL, LODGIN			1,000.00	390.86			200.00	200.00
100-41400-50350	PRINTING AND BINDING	150.00		150.00	103.35			150.00	150.00
100-41400-50430	MISCELLANEOUS EXPENSE	500.00		500.00					
Total Department ELECTIONS:		5,525.00		6,003.00	7,277.48			5,300.00	5,300.00
ASSESSING									
100-41550-50300	PROFESSIONAL SERVICES	12,500.00	12,439.00	12,500.00	10,985.00	10,000.00	9,143.00	8,000.00	8,000.00
Total Department ASSESSING:		12,500.00	12,439.00	12,500.00	10,985.00	10,000.00	9,143.00	8,000.00	8,000.00
COUNTY - LEGAL									

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
100										
Appropriations										
COUNTY - LEGAL										
100-41600-50300	PROFESSIONAL SERVICES	7,500.00	11,000.00	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Total Department COUNTY - LEGAL:		7,500.00	11,000.00	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
PLANNING										
100-41910-50101	WAGES - FULL TIME	62,500.00	53,451.11	45,130.00	6,592.30	58,400.00	56,536.32	71,998.00	73,699.00	73,699.00
100-41910-50110	WAGES - FULL TIME - ADMIN	2,700.00	15,129.25	19,765.00	14,483.77	23,058.00	17,162.41	26,377.00	26,075.00	26,075.00
100-41910-50121	PERA CONTRIBUTIONS	4,500.00	5,011.75	4,218.00	1,571.38	5,295.00	5,414.31	8,073.00	8,155.00	8,155.00
100-41910-50122	FICA CONTRIBUTIONS	4,750.00	4,953.39	4,964.00	1,595.11	6,232.00	5,581.73	7,323.00	7,424.00	7,424.00
100-41910-50127	DEFERRED COMP CONTRIBUTIONS							9,757.00	5,964.00	5,964.00
100-41910-50128	FSA CONTRIBUTION								3,396.00	3,396.00
100-41910-50131	HEALTH INS	18,956.00	18,956.00	21,310.00	1,437.23	26,455.00	1,154.78	3,201.00	3,334.00	3,334.00
100-41910-50132	DENTAL INSURANCE	1,496.00	1,371.10	1,919.00	574.45	2,406.00	1,822.67	2,507.00	2,439.00	2,439.00
100-41910-50133	LIFE INSURANCE	150.00	150.00	180.00	62.22	217.00	189.18	231.00	210.00	210.00
100-41910-50134	DISABILITY INSURANCE	350.00	350.00	375.00	105.15	399.00	386.12	499.00	499.00	499.00
100-41910-50135	HSA CITY CONTRIBUTION							252.00	252.00	252.00
100-41910-50136	MN PAID FAMILY LEAVE							834.00	423.00	423.00
100-41910-50200	OFFICE SUPPLIES	500.00	22.43							
100-41910-50218	SAFETY SUPPLIES							1,500.00	400.00	400.00
100-41910-50300	PROFESSIONAL SERVICES	5,000.00	40,451.65	5,000.00	17,179.24	128,864.00	196,762.40	130,000.00	130,000.00	130,000.00
100-41910-50303	ENGINEERING SERVICES	5,000.00	3,506.60	2,500.00	1,614.17	3,500.00	1,134.00	2,500.00	2,000.00	2,000.00
100-41910-50304	LEGAL FEES - GENERAL	2,500.00	4,537.50	2,500.00	385.00	2,500.00	8,135.00	3,500.00	3,500.00	3,500.00
100-41910-50309	COMPUTER/INTERNET/GIS SUPPORT	2,500.00	11,050.00		275.63	1,258.00	1,115.40	1,356.00	1,199.00	1,199.00
100-41910-50311	TRAINING/CONFERENCES AND SEMI	750.00	15.00	1,000.00		1,000.00	250.00	3,000.00	500.00	500.00
100-41910-50321	TELEPHONE SERVICES	900.00	548.08	360.00	490.62	750.00	736.24	870.00	870.00	870.00
100-41910-50322	POSTAGE	250.00	75.51	250.00		100.00		100.00	100.00	100.00
100-41910-50331	EXP FOR MEALS, TRAVEL, LODGIN	200.00		500.00		500.00	300.00	500.00	500.00	500.00
100-41910-50340	ADVERTISING AND PROMOTION	350.00	4,233.39	500.00	304.10	500.00	619.68	1,000.00	1,000.00	1,000.00
100-41910-50360	INSURANCE	1,300.00	1,300.00	1,300.00	1,324.12	1,396.00	1,149.73	1,380.00	1,380.00	1,380.00
100-41910-50433	DUES AND SUBSCRIPTIONS				81.70			100.00	100.00	100.00
100-41910-50451	BUILDING PERMIT SURCHARGE					5,000.00	5,120.59	5,000.00	5,000.00	5,000.00
Total Department PLANNING:		114,652.00	165,112.76	111,771.00	48,076.19	267,830.00	303,570.56	281,858.00	278,419.00	278,419.00
POLICE PROTECTION										
100-42100-50313	CONTRACT SERVICES	222,709.00	223,708.56	270,276.00	270,275.16	248,321.00	226,923.40	258,258.00	258,258.00	258,258.00
Total Department POLICE PROTECTION:		222,709.00	223,708.56	270,276.00	270,275.16	248,321.00	226,923.40	258,258.00	258,258.00	258,258.00
FIRE PROTECTION										
100-42200-50101	WAGES - FULL TIME	85,582.00	78,970.09	80,892.00	84,003.18	84,937.00	78,829.21	101,875.00	100,091.00	100,091.00
100-42200-50106	WAGES - PER DIEM/OFFICER PAY	15,138.00	15,725.02	16,510.00	16,191.90	17,255.00	14,937.97	21,597.00	21,597.00	21,597.00
100-42200-50107	FIRE CALL/MEETING	66,128.00	52,923.76	83,375.00	62,569.76	87,544.00	44,992.82	74,967.00	74,967.00	74,967.00
100-42200-50110	WAGES - FULL TIME - ADMIN	25,010.00	43,151.02	45,684.00	42,188.15	36,540.00	31,608.23	42,614.00	42,419.00	42,419.00
100-42200-50121	PERA CONTRIBUTIONS	6,993.00	10,764.52	8,227.00	17,346.10	17,453.00	16,250.35	20,442.00	20,112.00	20,112.00
100-42200-50122	FICA CONTRIBUTIONS	11,962.00	13,214.90	17,324.00	10,321.09	12,044.00	7,962.57	11,949.00	11,908.00	11,908.00
100-42200-50124	FIRE PENSION CONTRIBUTIONS	89,360.00	103,994.99	99,252.00	119,994.98	103,945.00	125,754.11	104,945.00	126,755.00	126,755.00
100-42200-50131	HEALTH INS	31,686.00	26,635.35	28,413.00	28,413.00	23,469.00	20,786.48	26,551.00	27,650.00	27,650.00
100-42200-50132	DENTAL INSURANCE	2,354.00	2,218.58	2,670.00	1,801.10	2,533.00	1,680.80	2,131.00	2,073.00	2,073.00
100-42200-50133	LIFE INSURANCE	320.00	53.48	250.00	267.70	245.00	218.96	275.00	250.00	250.00
100-42200-50134	DISABILITY INSURANCE	515.00	436.54	521.00	578.83	646.00	617.32	774.00	774.00	774.00
100-42200-50135	HSA CITY CONTRIBUTION					3,465.00	3,465.00	3,402.00	3,402.00	3,402.00
100-42200-50136	MN PAID FAMILY LEAVE							2,074.00	1,028.00	1,028.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	2026 FINAL BUDGET
100										
Appropriations										
FIRE PROTECTION										
100-42200-50140	UNEMPLOYMENT COMPENSATION	1,250.00	96.77	250.00	497.14	500.00	848.81		500.00	500.00
100-42200-50200	OFFICE SUPPLIES	750.00	281.12	750.00	344.06	750.00	397.54		750.00	750.00
100-42200-50208	OFFICE FURNITURE - NON F.A.	500.00								
100-42200-50210	OPERATING SUPPLIES	25,000.00	25,923.36	25,000.00	18,302.31	25,000.00	11,865.15		26,125.00	26,125.00
100-42200-50212	GAS AND OIL	14,000.00	10,136.59	12,500.00	10,501.47	12,500.00	8,297.76		12,500.00	12,500.00
100-42200-50218	SAFETY SUPPLIES	2,500.00	495.34	2,500.00	1,088.73	2,500.00	500.47		2,500.00	2,500.00
100-42200-50300	PROFESSIONAL SERVICES	3,500.00	3,230.90	3,500.00	1,045.00	1,500.00	85.00		1,500.00	1,500.00
100-42200-50301	AUDIT SERVICES	1,450.00	1,450.00	3,782.00	3,267.34	4,029.00	3,717.60		3,904.00	3,509.00
100-42200-50304	LEGAL FEES - GENERAL		90.00				1,795.00			
100-42200-50305	ANNUAL PHYSICALS	7,500.00	5,257.00	7,500.00	6,308.00	8,500.00	5,732.00		8,000.00	8,000.00
100-42200-50309	COMPUTER/INTERNET/GIS SUPPORT	750.00	3,980.12	750.00	806.12	2,008.00	1,589.44		5,000.00	5,000.00
100-42200-50310	TRAINING		650.00							
100-42200-50311	TRAINING/CONFERENCES AND SEMI	6,500.00	10,527.25	7,500.00	8,874.00	11,500.00	5,065.00		10,000.00	10,000.00
100-42200-50321	TELEPHONE SERVICES	1,200.00	1,408.69	1,200.00	1,961.74	1,250.00	1,507.97		1,800.00	1,800.00
100-42200-50322	POSTAGE	75.00		75.00	13.28	75.00	6.82		75.00	75.00
100-42200-50331	EXP FOR MEALS, TRAVEL, LODGIN	1,500.00	2,258.84	2,500.00	1,963.42	2,500.00	2,660.47		3,500.00	3,500.00
100-42200-50340	ADVERTISING AND PROMOTION	500.00	500.00	500.00	302.60	1,000.00			1,000.00	1,000.00
100-42200-50360	INSURANCE	37,500.00	37,500.00	37,000.00	37,886.94	40,425.00	33,283.36		39,940.00	39,940.00
100-42200-50381	ELECTRIC UTILITIES	7,500.00	12,083.63	7,500.00	11,134.23	10,750.00	10,334.28		12,000.00	12,000.00
100-42200-50384	RUBBISH REMOVAL	700.00	384.41	500.00	420.71					
100-42200-50400	REPAIRS AND MAINTENANCE	12,500.00	15,906.87	12,500.00	6,999.38	12,500.00	8,728.60		12,500.00	12,500.00
100-42200-50404	REPAIR & MAINT - VEHICLE	65,000.00	63,911.92	47,500.00	65,847.09	47,500.00	31,657.54		47,500.00	47,500.00
100-42200-50406	EXCAVATING	1,000.00	1,500.00	1,000.00	250.00	1,000.00	4,500.00		3,000.00	3,000.00
100-42200-50417	UNIFORMS	25,000.00	17,197.24	25,000.00	6,519.60	27,500.00	7,703.66		27,500.00	27,500.00
100-42200-50430	MISCELLANEOUS EXPENSE	500.00			2,486.60					
100-42200-50433	DUES AND SUBSCRIPTIONS	1,000.00	1,361.00	1,000.00	1,189.25	1,000.00	594.00		1,000.00	1,000.00
100-42200-50438	BAD DEBT		4,175.00		28,249.50	15,000.00	1,000.00		10,000.00	10,000.00
100-42200-50540	MACHINERY AND EQUIPMENT	12,500.00	11,513.75	10,000.00	52,952.29	10,000.00	63,429.64		10,000.00	10,000.00
	Total Department FIRE PROTECTION:	565,223.00	579,908.05	593,425.00	652,886.59	629,363.00	552,403.93		654,190.00	673,225.00
FIRE & LIFE SAFETY										
100-42400-50101	WAGES - FULL TIME	65,000.00	61,119.92	64,414.00	65,616.29	66,345.00	59,941.72		75,787.00	74,460.00
100-42400-50110	WAGES - FULL TIME - ADMIN	2,750.00	15,912.66	19,894.00	13,855.35	33,580.00	28,977.39		33,450.00	33,333.00
100-42400-50121	PERA CONTRIBUTIONS	4,078.00	5,624.19	5,480.00	5,740.48	6,495.00	6,500.26		7,889.00	7,781.00
100-42400-50122	FICA CONTRIBUTIONS	3,889.00	5,614.54	6,450.00	5,765.16	7,644.00	6,615.31		8,047.00	7,937.00
100-42400-50131	HEALTH INS	16,225.00	15,494.03	26,046.00	26,046.00	22,209.00	21,085.27		25,103.00	26,141.00
100-42400-50132	DENTAL INSURANCE	1,216.00	1,216.00	2,170.00	2,214.81	2,442.00	2,193.59		2,746.00	2,671.00
100-42400-50133	LIFE INSURANCE	120.00	120.00	203.00	210.99	237.00	211.48		252.00	229.00
100-42400-50134	DISABILITY INSURANCE	275.00	275.00	451.00	427.53	532.00	490.77		585.00	585.00
100-42400-50135	HSA CITY CONTRIBUTION					3,465.00	3,465.00		3,402.00	3,402.00
100-42400-50136	MN PAID FAMILY LEAVE								926.00	456.00
100-42400-50200	OFFICE SUPPLIES	250.00	26.48	250.00	122.65	250.00	1.34		100.00	100.00
100-42400-50210	OPERATING SUPPLIES	250.00	161.45	500.00	82.76	300.00	298.80		1,700.00	1,700.00
100-42400-50212	GAS AND OIL					1,500.00	669.29		1,200.00	1,200.00
100-42400-50218	SAFETY SUPPLIES	250.00	14.01	250.00	102.99	300.00	268.00		400.00	400.00
100-42400-50300	PROFESSIONAL SERVICES	80,000.00	99,187.26	75,000.00	235,450.85	7,500.00	1,892.94		10,000.00	10,000.00
100-42400-50304	LEGAL FEES - GENERAL	1,000.00	19,188.50	7,500.00	4,626.99	7,500.00	3,500.00		7,500.00	7,500.00
100-42400-50309	COMPUTER/INTERNET/GIS SUPPORT					943.00	1,125.40		1,041.00	1,024.00
100-42400-50311	TRAINING/CONFERENCES AND SEMI	1,000.00	20.00	500.00	326.05	500.00	538.25		500.00	500.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
100										
Appropriations										
FIRE & LIFE SAFETY										
100-42400-50321	TELEPHONE SERVICES	1,000.00	904.53	1,000.00	1,009.37	1,000.00	753.73	1,000.00		1,000.00
100-42400-50322	POSTAGE	500.00	62.55	250.00	10.88	250.00		100.00		100.00
100-42400-50331	EXP FOR MEALS, TRAVEL, LODGIN	250.00	166.42	250.00	1,114.43	250.00		400.00		250.00
100-42400-50360	INSURANCE	1,500.00	1,500.00	1,500.00	1,527.83	1,611.00	1,326.61	1,593.00		1,593.00
100-42400-50404	REPAIR & MAINT - VEHICLE					1,500.00	853.66	2,500.00		2,250.00
100-42400-50417	UNIFORMS	500.00		500.00	219.00	500.00	136.49	500.00		500.00
100-42400-50433	DUES AND SUBSCRIPTIONS	100.00	(64.00)			150.00	40.00	150.00		150.00
100-42400-50451	BUILDING PERMIT SURCHARGE		2,301.70		7,170.38					
Total Department FIRE & LIFE SAFETY:		180,153.00	228,845.24	212,608.00	371,640.79	167,003.00	140,885.30	186,871.00		185,262.00
STREETS										
100-43100-50101	WAGES - FULL TIME	172,000.00	171,716.16	130,629.00	133,691.33	137,986.00	121,324.85	165,623.00		164,677.00
100-43100-50102	WAGES - OVERTIME	3,050.00	504.17	1,500.00		1,575.00		3,333.00		2,224.00
100-43100-50108	CALLOUT STREETS/SWR/WTR	7,500.00	8,406.00	5,501.00	5,957.16	5,576.00	5,313.27	6,353.00		6,353.00
100-43100-50110	WAGES - FULL TIME - ADMIN	910.00	10,914.78	20,453.00	23,376.55	36,392.00	29,680.64	30,409.00		29,959.00
100-43100-50121	PERA CONTRIBUTIONS	11,875.00	13,843.66	10,275.00	11,789.79	11,812.00	11,419.29	14,885.00		14,697.00
100-43100-50122	FICA CONTRIBUTIONS	11,325.00	14,027.70	12,093.00	12,025.60	13,902.00	11,533.07	15,182.00		14,991.00
100-43100-50127	DEFERRED COMP CONTRIBUTIONS							3,252.00		3,120.00
100-43100-50131	HEALTH INS	77,988.00	60,371.82	45,864.00	36,583.75	39,714.00	36,395.23	65,116.00		57,775.00
100-43100-50132	DENTAL INSURANCE	4,613.00	3,570.60	4,040.00	3,004.08	3,503.00	2,980.26	3,595.00		3,497.00
100-43100-50133	LIFE INSURANCE	425.00	425.00	378.00	385.19	429.00	391.34	478.00		434.00
100-43100-50134	DISABILITY INSURANCE	700.00	699.60	642.00	760.56	872.00	841.23	1,055.00		1,055.00
100-43100-50135	HSA CITY CONTRIBUTION					315.00	315.00	252.00		252.00
100-43100-50136	MN PAID FAMILY LEAVE							1,746.00		862.00
100-43100-50140	UNEMPLOYMENT COMPENSATION						379.33			
100-43100-50200	OFFICE SUPPLIES	750.00	1,015.09	750.00	1,287.37	1,200.00	581.24	1,200.00		1,200.00
100-43100-50210	OPERATING SUPPLIES	500.00	246.54	500.00		500.00	170.75	500.00		500.00
100-43100-50211	SHOP SUPPLIES	1,000.00	2,135.58	2,000.00	3,035.82	4,000.00	2,017.28	4,000.00		4,000.00
100-43100-50212	GAS AND OIL	20,000.00	23,664.96	22,500.00	17,041.01	25,000.00	14,346.31	32,500.00		32,500.00
100-43100-50218	SAFETY SUPPLIES	1,250.00	1,102.72	1,250.00	1,381.77	1,500.00	2,235.14	2,000.00		2,000.00
100-43100-50219	DOG POUND SUPPLIES	250.00		250.00	7.19	250.00		250.00		250.00
100-43100-50224	SAND & GRAVEL	9,250.00	3,187.50	8,500.00	7,139.00	8,500.00	349.00	8,500.00		8,500.00
100-43100-50300	PROFESSIONAL SERVICES	1,000.00	951.86	1,000.00	24.00	1,000.00	207.34	1,000.00		1,000.00
100-43100-50301	AUDIT SERVICES			3,782.00	3,267.34	4,029.00	3,717.60	3,904.00		3,509.00
100-43100-50303	ENGINEERING SERVICES	1,000.00					7,807.25			10,000.00
100-43100-50304	LEGAL FEES - GENERAL				427.50					
100-43100-50309	COMPUTER/INTERNET/GIS SUPPORT	750.00	560.03	500.00	207.43	923.00	678.49	923.00		923.00
100-43100-50311	TRAINING/CONFERENCES AND SEMI	2,500.00		500.00	127.88	900.00	1,091.16	1,500.00		1,500.00
100-43100-50316	JANITORIAL FEES	2,000.00	2,448.00	2,000.00	2,601.00	2,400.00	2,193.00	2,600.00		2,600.00
100-43100-50321	TELEPHONE SERVICES	2,500.00	2,888.89	2,500.00	1,397.84	2,500.00	605.57	2,500.00		2,500.00
100-43100-50322	POSTAGE	100.00		100.00	78.74					
100-43100-50331	EXP FOR MEALS, TRAVEL, LODGIN	200.00		250.00	122.76	250.00		250.00		250.00
100-43100-50340	ADVERTISING AND PROMOTION		1,662.45	1,500.00	436.12	1,500.00	1,189.99	1,500.00		1,500.00
100-43100-50360	INSURANCE	21,751.00	21,751.00	22,000.00	22,238.43	23,453.00	19,309.67	23,172.00		23,172.00
100-43100-50381	ELECTRIC UTILITIES	62,500.00	52,679.60	62,500.00	55,505.78	55,000.00	47,469.85	55,000.00		55,000.00
100-43100-50383	GAS UTILITIES	7,500.00	6,113.87	7,500.00	4,219.74	7,500.00	3,715.08	7,500.00		7,500.00
100-43100-50384	RUBBISH REMOVAL	2,000.00	1,750.58	2,250.00	1,739.34		117.37	1,500.00		1,500.00
100-43100-50400	REPAIRS AND MAINTENANCE	21,000.00	32,494.96	20,000.00	22,667.78	20,000.00	15,947.69	25,000.00		25,000.00
100-43100-50401	REPAIR & MAINT - BUILDING	3,300.00	6,739.97	5,000.00	6,742.58	5,000.00	2,239.71	5,000.00		5,000.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED PRELIMINARY	FINAL BUDGET
100									
Appropriations									
STREETS									
100-43100-50404	REPAIR & MAINT - VEHICLE	7,500.00	13,537.82	10,000.00	9,999.57	10,000.00	9,129.74	18,000.00	18,000.00
100-43100-50406	EXCAVATING	750.00		750.00		750.00		750.00	750.00
100-43100-50407	SEAL COAT/BLACKTOP/OVERLAY			150,000.00	33,818.05	150,000.00	133,836.86	150,000.00	140,000.00
100-43100-50408	STREETS/SIDEWALK/CURB REPAIRS	10,000.00	8,793.57	10,000.00	4,247.89	10,000.00	2,193.36	10,000.00	10,000.00
100-43100-50409	STORM SEWER MAINTENANCE	4,000.00	15.98	4,000.00	746.87	4,000.00	49.52	4,000.00	4,000.00
100-43100-50410	RENTALS	2,500.00	2,310.00	2,500.00	2,686.00	2,500.00	2,310.00	2,500.00	2,500.00
100-43100-50416	TRUCK RENT FOR HAULING SNOW	6,500.00	4,750.00	6,500.00		6,500.00		6,500.00	6,500.00
100-43100-50417	UNIFORMS	3,000.00	4,126.20	3,000.00	3,154.97	3,000.00	2,817.86	3,000.00	3,000.00
100-43100-50418	RUGS	560.00	475.44	560.00	412.13	560.00	355.13	560.00	560.00
100-43100-50433	DUES AND SUBSCRIPTIONS	100.00	139.88	100.00	74.91	200.00	117.56	200.00	200.00
100-43100-50436	TOWING EXPENSE	935.00	875.00	1,500.00	260.00	1,500.00	900.00	1,500.00	1,500.00
100-43100-50437	TAXES & LICENSES	800.00	770.36	850.00	1,040.19	850.00	931.67	1,100.00	1,100.00
100-43100-50520	BUILDINGS	3,000.00		5,000.00		5,000.00		5,000.00	5,000.00
100-43100-50540	MACHINERY AND EQUIPMENT	15,000.00	12,222.00	15,000.00	339.99	15,000.00	4,370.10	15,000.00	15,000.00
	Total Department STREETS:	506,132.00	493,889.34	608,267.00	436,051.00	627,341.00	503,574.80	709,688.00	697,910.00
RECREATION-CULTURE									
100-45100-50470	SUMMER RECREATION	10,000.00	9,500.00	9,500.00	10,000.00				
100-45100-50471	INITIATIVE FOUNDATION	1,150.00	1,150.00						
100-45100-50472	COUNTY FAIR/PARADE	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
100-45100-50473	ACT ON ALZHEIMERS	1,000.00	2,035.00						
100-45100-50474	FUR POST	1,000.00	1,000.00						
100-45100-50475	HISTORICAL SOCIETY	1,000.00	1,000.00						
100-45100-50476	ARTS COUNCIL	9,500.00	9,500.00	9,500.00	9,500.00	5,000.00	5,000.00	5,000.00	5,000.00
100-45100-50477	PINE CENTER FOR ARTS	1,000.00							
100-45100-50478	PINE CITY FREEDOM FEST	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
100-45100-50480	BALLFIELD CONCESSIONS	1,000.00	1,500.00	1,500.00	1,500.00				
100-45100-50481	A PLACE FOR YOU	3,000.00	3,000.00						
100-45100-50482	EAST CNRL MN PRIDE FEST	500.00	500.00	500.00	500.00				
100-45100-50485	AMERICAN LEGION POST 51	500.00	500.00						
100-45100-50486	PINE EMS	1,600.00	1,600.00						
100-45100-50487	SLEEP IN HEAVENLY PEACE	5,000.00	5,000.00						
	Total Department RECREATION-CULTURE:	39,250.00	39,285.00	24,000.00	24,500.00	7,000.00	7,000.00	7,000.00	7,000.00
SWIMMING BEACH									
100-45124-50104	WAGES - TEMPORARY	37,500.00	41,610.63	43,700.00	50,767.07	45,885.00	47,700.17	50,474.00	50,474.00
100-45124-50106	WAGES - PER DIEM	5,000.00	6,540.00	6,200.00	15,875.00	6,510.00	304.00	550.00	550.00
100-45124-50122	FICA CONTRIBUTIONS	3,094.00	3,674.67	3,817.00	5,098.12	4,008.00	3,672.33	3,903.00	3,903.00
100-45124-50136	MN PAID FAMILY LEAVE							449.00	225.00
100-45124-50210	OPERATING SUPPLIES	1,000.00	1,814.42	1,000.00	1,173.14	1,500.00	653.74	1,500.00	1,500.00
100-45124-50218	SAFETY SUPPLIES	500.00	991.19	1,000.00	1,320.18	1,500.00	63.34	400.00	400.00
100-45124-50270	CONCESSION PURCHASES		595.29		378.70			400.00	400.00
100-45124-50300	PROFESSIONAL SERVICES		1,790.00		1,890.00	2,000.00	2,670.00	2,200.00	2,200.00
100-45124-50311	TRAINING/CONFERENCES AND SEMI	750.00	2,680.00	1,250.00	2,313.22	1,250.00	1,960.00	2,000.00	2,000.00
100-45124-50312	LAB TESTING	750.00	82.50	750.00	29.00	750.00	85.50	200.00	200.00
100-45124-50340	ADVERTISING AND PROMOTION					500.00		500.00	500.00
100-45124-50360	INSURANCE	894.00	894.00	900.00	916.69	967.00	795.97	955.00	955.00
100-45124-50381	ELECTRIC UTILITIES	1,250.00	921.18	1,000.00	792.49	1,000.00	777.80	1,000.00	1,000.00
100-45124-50400	REPAIRS AND MAINTENANCE	7,500.00	5,528.80	5,000.00	5,016.53	5,000.00	9,638.35	6,000.00	6,000.00
100-45124-50417	UNIFORMS	500.00	393.23	500.00	160.74	500.00		500.00	500.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
100										
Appropriations										
SWIMMING BEACH										
100-45124-50430	MISCELLANEOUS EXPENSE	250.00	256.84	250.00	6,334.25	250.00		250.00		250.00
100-45124-50437	TAXES & LICENSES	100.00			50.00			100.00		100.00
Total Department SWIMMING BEACH:		59,088.00	67,772.75	65,367.00	92,115.13	71,620.00	68,321.20	71,381.00		71,157.00
SKATING RINK										
100-45125-50104	WAGES - TEMPORARY	5,250.00	1,939.48	4,124.00	1,284.22	4,330.00	3,224.23	4,764.00		4,764.00
100-45125-50122	FICA CONTRIBUTIONS	447.00	142.15	316.00	98.29	331.00	246.71	364.00		364.00
100-45125-50136	MN PAID FAMILY LEAVE							42.00		21.00
100-45125-50210	OPERATING SUPPLIES	1,250.00	617.90		124.63	250.00	109.39	250.00		250.00
100-45125-50212	GAS AND OIL	250.00	164.62	250.00	23.96	250.00	67.85	250.00		250.00
100-45125-50218	SAFETY SUPPLIES	250.00		250.00		250.00		250.00		250.00
100-45125-50300	PROFESSIONAL SERVICES	12,000.00	61,856.90	12,000.00	12,000.00	12,000.00	15,512.23	13,500.00		12,000.00
100-45125-50303	ENGINEERING SERVICES		6,547.70							
100-45125-50309	COMPUTER/INTERNET/GIS SUPPORT	1,200.00	1,186.88	1,200.00	1,305.68	1,200.00	1,301.90	1,300.00		1,300.00
100-45125-50313	CONTRACT SERVICES									200.00
100-45125-50381	ELECTRIC UTILITIES	1,000.00	1,822.91	1,500.00	1,686.33	1,700.00	2,423.72	1,700.00		1,700.00
100-45125-50383	GAS UTILITIES	1,500.00	2,740.68	2,250.00	2,016.49	2,500.00	1,797.64	2,500.00		2,500.00
100-45125-50384	RUBBISH REMOVAL	1,000.00	1,195.07	1,000.00	747.48					
100-45125-50400	REPAIRS AND MAINTENANCE	4,000.00	3,945.92	2,000.00	843.05	2,000.00	1,526.58	2,000.00		2,000.00
100-45125-50404	REPAIR & MAINT - VEHICLE		93.85							
100-45125-50405	LANDSCAPING		8,591.20	1,000.00	126.22	1,000.00		250.00		250.00
100-45125-50430	MISCELLANEOUS EXPENSE	250.00		250.00	88.10	250.00				
Total Department SKATING RINK:		28,397.00	90,845.26	26,140.00	20,344.45	26,061.00	26,210.25	27,170.00		25,849.00
SOFTBALL FIELDS										
100-45127-50104	WAGES - TEMPORARY	7,500.00	3,104.43	3,443.00	4,132.93	3,615.00	3,933.62	3,976.00		3,976.00
100-45127-50122	FICA CONTRIBUTIONS	400.00	237.60	263.00	316.28	277.00	301.03	304.00		304.00
100-45127-50136	MN PAID FAMILY LEAVE							35.00		17.00
100-45127-50210	OPERATING SUPPLIES	1,000.00	1,490.93		313.54	250.00	651.65	1,000.00		1,000.00
100-45127-50212	GAS AND OIL	500.00	45.58	500.00	227.74	500.00	447.64	500.00		500.00
100-45127-50218	SAFETY SUPPLIES	150.00	162.83	150.00		150.00		150.00		150.00
100-45127-50300	PROFESSIONAL SERVICES	8,000.00	2,535.00	5,000.00	2,094.00	5,000.00	1,920.00	2,500.00		2,500.00
100-45127-50384	RUBBISH REMOVAL	500.00	560.79	500.00	374.09					
100-45127-50400	REPAIRS AND MAINTENANCE	2,000.00	2,026.23	2,000.00	1,037.69	2,000.00	2,506.29	2,000.00		2,000.00
100-45127-50430	MISCELLANEOUS EXPENSE	150.00	72.89	150.00	162.63	150.00		150.00		150.00
100-45127-50470	SUMMER RECREATION					11,500.00	11,500.00	11,500.00		11,500.00
100-45127-50530	IMPROVEMENTS OTHER THAN BLDGS	5,000.00		5,000.00	5,000.00	5,000.00		5,000.00		5,000.00
Total Department SOFTBALL FIELDS:		25,200.00	10,236.28	17,006.00	13,658.90	28,442.00	21,260.23	27,115.00		27,097.00
PARKS AND PLAYGROUNDS										
100-45200-50101	WAGES - FULL TIME	53,626.00	48,115.16	30,030.00	37,351.29	35,700.00	32,941.24	40,780.00		40,066.00
100-45200-50104	WAGES - TEMPORARY	25,875.00	25,927.09	30,290.00	33,392.01	31,804.00	33,616.54	38,960.00		38,960.00
100-45200-50110	WAGES - FULL TIME - ADMIN	3,250.00	17,218.16	21,435.00	23,746.70	30,768.00	27,775.43	39,250.00		39,032.00
100-45200-50121	PERA CONTRIBUTIONS	3,401.00	4,853.59	3,345.00	4,371.40	4,320.00	4,377.97	5,780.00		5,710.00
100-45200-50122	FICA CONTRIBUTIONS	4,848.00	6,691.41	6,254.00	7,027.20	7,518.00	7,019.13	8,876.00		8,805.00
100-45200-50131	HEALTH INS	19,088.00	19,088.00	16,574.00	16,574.00	12,687.00	11,629.53	17,688.00		14,737.00
100-45200-50132	DENTAL INSURANCE	809.00	809.00	1,419.00	1,481.53	1,447.00	1,304.09	1,751.00		1,703.00
100-45200-50133	LIFE INSURANCE	131.00	117.74	133.00	143.83	147.00	131.92	176.00		160.00
100-45200-50134	DISABILITY INSURANCE	289.00	289.00	251.00	302.83	346.00	328.70	429.00		429.00
100-45200-50135	HSA CITY CONTRIBUTION					1,890.00	1,890.00	252.00		1,827.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
100										
Appropriations										
PARKS AND PLAYGROUNDS										
100-45200-50136	MN PAID FAMILY LEAVE							1,021.00		506.00
100-45200-50210	OPERATING SUPPLIES	2,500.00	5,868.83	2,500.00	3,486.73	3,000.00	1,297.84	4,000.00		4,000.00
100-45200-50212	GAS AND OIL	3,000.00	2,570.97	3,000.00	3,203.99	3,000.00	4,152.67	3,000.00		3,000.00
100-45200-50218	SAFETY SUPPLIES	400.00	370.84	400.00	285.42	400.00	395.47	600.00		600.00
100-45200-50230	CITY BEAUTIFICATION		7,943.63					1,000.00		1,000.00
100-45200-50300	PROFESSIONAL SERVICES	5,000.00	5,475.73	5,000.00	4,159.24	5,000.00	2,325.00	5,000.00		5,000.00
100-45200-50309	COMPUTER/INTERNET/GIS SUPPORT	500.00	7,843.02	1,250.00	1,074.50	1,258.00	1,516.49	1,356.00		1,199.00
100-45200-50311	TRAINING/CONFERENCES AND SEMI	1,000.00	274.93	1,000.00	70.00	1,000.00		1,500.00		1,500.00
100-45200-50321	TELEPHONE SERVICES	1,000.00	1,041.63	1,000.00	910.62	1,000.00	736.24	1,000.00		1,000.00
100-45200-50331	EXP FOR MEALS, TRAVEL, LODGIN	500.00	958.10	500.00	1,307.48	500.00		500.00		500.00
100-45200-50340	ADVERTISING AND PROMOTION	300.00	329.60	500.00	908.51	1,000.00				
100-45200-50360	INSURANCE	29,528.00	29,528.00	29,000.00	29,698.40	31,832.00	26,208.07	31,450.00		31,450.00
100-45200-50381	ELECTRIC UTILITIES	7,000.00	4,262.88	7,000.00	5,580.20	7,000.00	4,309.41	7,000.00		7,000.00
100-45200-50384	RUBBISH REMOVAL	5,750.00	3,247.28	6,000.00	2,101.40			360.00		360.00
100-45200-50400	REPAIRS AND MAINTENANCE	6,500.00	2,770.43	5,700.00	4,693.81	10,700.00	10,708.13	10,000.00		10,000.00
100-45200-50404	REPAIR & MAINT - VEHICLE				739.86	1,000.00	1,558.80	4,000.00		4,000.00
100-45200-50405	LANDSCAPING	10,000.00	5,957.56	10,000.00	8,182.68	10,000.00	10,238.23	10,000.00		10,000.00
100-45200-50410	RENTALS	13,500.00	15,941.88	12,500.00	16,020.50	14,500.00	14,219.00	14,500.00		14,500.00
100-45200-50417	UNIFORMS	300.00	422.16	500.00	528.01	700.00	678.26	900.00		900.00
100-45200-50430	MISCELLANEOUS EXPENSE				34.97			100.00		100.00
100-45200-50433	DUES AND SUBSCRIPTIONS	250.00	250.00	250.00	135.87		180.00	400.00		400.00
100-45200-50437	TAXES & LICENSES				748.75	800.00				
100-45200-50479	SPECIAL EVENTS	500.00	619.55	750.00	3,702.24	1,000.00	2,199.44	3,000.00		3,000.00
100-45200-50530	IMPROVEMENTS OTHER THAN BLDGS	4,500.00	16,954.00	5,000.00	3,331.64	5,000.00				
100-45200-50540	MACHINERY AND EQUIPMENT	2,500.00	1,168.49				4,200.00			
Total Department PARKS AND PLAYGROUNDS:		205,845.00	236,908.66	201,581.00	215,295.61	225,317.00	205,937.60	254,629.00		251,444.00
LIBRARIES										
100-45500-50106	WAGES - PER DIEM						5,600.48	8,005.00		8,005.00
100-45500-50122	FICA CONTRIBUTIONS						428.40	612.00		612.00
100-45500-50136	MN PAID FAMILY LEAVE							70.00		35.00
100-45500-50217	LIBRARY SUPPLIES	9,000.00	9,209.75	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00		9,000.00
100-45500-50360	INSURANCE	2,293.00	2,293.00	2,500.00	2,342.68	2,471.00	2,034.15	2,441.00		2,441.00
100-45500-50401	REPAIR & MAINT - BUILDING	10,000.00	33,973.98	25,000.00	26,253.45	25,000.00	12,594.15	7,500.00		7,500.00
Total Department LIBRARIES:		21,293.00	45,476.73	36,500.00	37,596.13	36,471.00	29,657.18	27,628.00		27,593.00
UNALLOCATED										
100-49990-50720	TRANSFER OUT		945.00		562,117.45			116,702.00		116,702.00
Total Department UNALLOCATED:			945.00		562,117.45			116,702.00		116,702.00
Appropriations		2,465,079.00	2,945,095.82	2,734,208.00	3,303,862.44	2,822,972.00	2,535,557.21	3,242,158.00		3,209,422.00
Fund 100 - GENERAL:										
TOTAL ESTIMATED REVENUES		2,266,228.00	2,609,058.79	2,734,208.00	3,045,662.96	2,940,264.00	2,730,983.04	3,242,158.00		3,209,422.00
TOTAL APPROPRIATIONS		2,465,079.00	2,945,095.82	2,734,208.00	3,303,862.44	2,822,972.00	2,535,557.21	3,242,158.00		3,209,422.00
NET OF REVENUES & APPROPRIATIONS:		(198,851.00)	(336,037.03)	0.00	(258,199.48)	117,292.00	195,425.83	0.00		0.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED PRELIMINARY	FINAL BUDGET
201									
Estimated Revenues									
201-00000-41010	CURRENT AD VALOREM TAXES (PP/	45,000.00	45,000.00	57,743.00	57,743.00	60,200.00	60,200.00	41,046.00	41,046.00
201-00000-46210	CASH AND INVESTMENT INTEREST		1,639.63		1,173.68				
201-00000-46213	NET INC (DEC) IN THE FAIR VAL		244.84		493.46				
201-00000-46240	REFUNDS AND REIMBURSEMENTS		71.00		68.00				
Total Department :		45,000.00	46,955.47	57,743.00	59,478.14	60,200.00	60,200.00	41,046.00	41,046.00
Estimated Revenues		45,000.00	46,955.47	57,743.00	59,478.14	60,200.00	60,200.00	41,046.00	41,046.00
Appropriations									
ECONOMIC DEVELOPMENT									
201-46500-50101	WAGES - FULL TIME			5,641.00					
201-46500-50110	WAGES - FULL TIME - ADMIN			2,604.00	2,562.62	2,977.00	2,736.28	3,391.00	3,374.00
201-46500-50121	PERA CONTRIBUTIONS			536.00	192.23	194.00	199.90	212.00	244.00
201-46500-50122	FICA CONTRIBUTIONS			631.00	194.28	228.00	201.82	250.00	249.00
201-46500-50131	HEALTH INS			2,368.00	0.01	442.00	405.57	509.00	530.00
201-46500-50132	DENTAL INSURANCE			250.00	90.72	72.00	61.80	80.00	77.00
201-46500-50133	LIFE INSURANCE			23.00	8.16	7.00	5.43	7.00	7.00
201-46500-50134	DISABILITY INSURANCE			52.00	13.97	15.00	13.61	18.00	18.00
201-46500-50135	HSA CITY CONTRIBUTION					32.00	31.50	32.00	32.00
201-46500-50136	MN PAID FAMILY LEAVE							29.00	14.00
201-46500-50300	PROFESSIONAL SERVICES	17,500.00	749.45	14,000.00	18,589.48	19,853.00	15,086.14	5,973.00	8,117.00
201-46500-50301	AUDIT SERVICES	1,500.00	1,500.00	1,891.00	1,633.67	2,014.00	1,858.80	1,952.00	1,755.00
201-46500-50303	ENGINEERING SERVICES	2,000.00		2,000.00		2,000.00			
201-46500-50304	LEGAL FEES - GENERAL	1,000.00	4,905.50	2,000.00		2,000.00			
201-46500-50309	COMPUTER/INTERNET/GIS SUPPORT								1,199.00
201-46500-50322	POSTAGE		8.56	150.00					
201-46500-50340	ADVERTISING AND PROMOTION	1,500.00	500.00	5,000.00		3,000.00	530.38	4,500.00	3,000.00
201-46500-50344	SIGNS/BILLBOARD PROMOTION			2,500.00		500.00			
201-46500-50360	INSURANCE	950.00	933.00	1,060.00	937.00	937.00	940.00	950.00	950.00
201-46500-50400	REPAIRS AND MAINTENANCE		37,288.31						
201-46500-50433	DUES AND SUBSCRIPTIONS	2,100.00	1,670.00	1,750.00	850.00	850.00	850.00	850.00	850.00
201-46500-50720	TRANSFER OUT	18,450.00	40,950.00	15,000.00	15,000.00	25,079.00		22,293.00	20,630.00
Total Department ECONOMIC DEVELOPMENT:		45,000.00	88,504.82	57,456.00	40,072.14	60,200.00	22,921.23	41,046.00	41,046.00
HOUSING REDEV AUTHORITY									
201-46510-50300	PROFESSIONAL SERVICES						150.00		
Total Department HOUSING REDEV AUTHORITY:							150.00		
Appropriations		45,000.00	88,504.82	57,456.00	40,072.14	60,200.00	23,071.23	41,046.00	41,046.00
Fund 201 - ECONOMIC DEV AUTH:									
TOTAL ESTIMATED REVENUES		45,000.00	46,955.47	57,743.00	59,478.14	60,200.00	60,200.00	41,046.00	41,046.00
TOTAL APPROPRIATIONS		45,000.00	88,504.82	57,456.00	40,072.14	60,200.00	23,071.23	41,046.00	41,046.00
NET OF REVENUES & APPROPRIATIONS:		0.00	(41,549.35)	287.00	19,406.00	0.00	37,128.77	0.00	0.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
202	Estimated Revenues									
202-00000-41900	PENALTIES		18.61		13.97		14.53			
202-00000-43100	FEDERAL GRANTS		123,786.07							
202-00000-46210	CASH AND INVESTMENT INTEREST				521.35					
202-00000-46211	LOAN INTEREST EARNINGS		234.85		686.76		163.86			
202-00000-46213	NET INC (DEC) IN THE FAIR VAL				219.19					
202-00000-46240	REFUNDS AND REIMBURSEMENTS		9,693.24		11,812.50					
Total Department :			133,732.77		13,253.77		178.39			
Estimated Revenues			133,732.77		13,253.77		178.39			
Appropriations										
ECONOMIC DEVELOPMENT										
202-46500-50300	PROFESSIONAL SERVICES		109,930.80							
Total Department ECONOMIC DEVELOPMENT:			109,930.80							
Appropriations			109,930.80							
Fund 202 - SMALL CITIES DEV. PROGRAM:										
TOTAL ESTIMATED REVENUES		0.00	133,732.77	0.00	13,253.77	0.00	178.39	0.00		0.00
TOTAL APPROPRIATIONS		0.00	109,930.80	0.00	0.00	0.00	0.00	0.00		0.00
NET OF REVENUES & APPROPRIATIONS:		0.00	23,801.97	0.00	13,253.77	0.00	178.39	0.00		0.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
203	Estimated Revenues								
203-00000-39200	INTERFUND TRANSFERS IN		40,950.00	15,000.00	15,000.00	25,079.00		22,293.00	20,630.00
203-00000-46210	INTEREST EARNINGS				1,597.13				
203-00000-46211	LOAN INTEREST EARNINGS		5,456.94		6,753.10		3,390.94		
203-00000-46213	NET INC (DEC) IN THE FAIR VAL				671.49				
	Total Department :		46,406.94	15,000.00	24,021.72	25,079.00	3,390.94	22,293.00	20,630.00
	Estimated Revenues		46,406.94	15,000.00	24,021.72	25,079.00	3,390.94	22,293.00	20,630.00
	Appropriations								
	ECONOMIC DEVELOPMENT								
203-46500-50438	BAD DEBT				16,581.52				
	Total Department ECONOMIC DEVELOPMENT:				16,581.52				
	Appropriations				16,581.52				
	Fund 203 - REVOLVING LOAN FUND:								
	TOTAL ESTIMATED REVENUES	0.00	46,406.94	15,000.00	24,021.72	25,079.00	3,390.94	22,293.00	20,630.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	16,581.52	0.00	0.00	0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	46,406.94	15,000.00	7,440.20	25,079.00	3,390.94	22,293.00	20,630.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
204										
Estimated Revenues										
204-00000-44940	GRAVE LOT SALES	5,250.00	12,000.00	5,250.00	6,975.00	5,250.00	2,000.00		5,250.00	5,250.00
204-00000-44941	GRAVE OPENINGS	10,000.00	9,300.00	7,500.00	20,915.00	7,500.00	8,130.00		7,500.00	7,500.00
204-00000-46200	MISCELLANEOUS REVENUES						85.13			
204-00000-46210	INTEREST EARNINGS		1,753.87		2,471.46					
204-00000-46213	NET INC (DEC) IN THE FAIR VAL		261.90		1,039.09					
Total Department :		15,250.00	23,315.77	12,750.00	31,400.55	12,750.00	10,215.13		12,750.00	12,750.00
Estimated Revenues		15,250.00	23,315.77	12,750.00	31,400.55	12,750.00	10,215.13		12,750.00	12,750.00
Appropriations										
CEMETERY										
204-49010-50104	WAGES - TEMPORARY	8,000.00	3,338.85	3,443.00	4,132.56	3,615.00	3,933.29		5,610.00	5,610.00
204-49010-50122	FICA CONTRIBUTIONS	525.00	255.28	263.00	316.11	277.00	300.91		429.00	429.00
204-49010-50136	MN PAID FAMILY LEAVE								49.00	25.00
204-49010-50200	OFFICE SUPPLIES						30.00			
204-49010-50210	OPERATING SUPPLIES	350.00	109.59	250.00	18.48	250.00	140.00		250.00	250.00
204-49010-50212	GAS AND OIL	1,300.00	296.61	1,250.00	546.58	1,250.00	1,170.64		1,250.00	1,250.00
204-49010-50360	INSURANCE	1,075.00	1,075.00	2,294.00	1,103.43	1,164.00	958.12		1,164.00	1,164.00
204-49010-50400	REPAIRS AND MAINTENANCE	1,500.00	1,581.05	1,750.00	1,510.86	1,750.00	1,965.56		1,750.00	1,750.00
204-49010-50405	LANDSCAPING	500.00		500.00	187.41	500.00	14.99		500.00	500.00
204-49010-50406	EXCAVATING	1,500.00	540.00	2,000.00	92.50	2,000.00			2,000.00	2,000.00
204-49010-50410	RENTALS	500.00		1,000.00		1,000.00			1,000.00	1,000.00
204-49010-50540	MACHINERY AND EQUIPMENT								7,000.00	7,000.00
Total Department CEMETERY:		15,250.00	7,196.38	12,750.00	7,907.93	11,806.00	8,513.51		21,002.00	20,978.00
Appropriations		15,250.00	7,196.38	12,750.00	7,907.93	11,806.00	8,513.51		21,002.00	20,978.00
Fund 204 - CEMETERY MAINTENANCE:										
TOTAL ESTIMATED REVENUES		15,250.00	23,315.77	12,750.00	31,400.55	12,750.00	10,215.13		12,750.00	12,750.00
TOTAL APPROPRIATIONS		15,250.00	7,196.38	12,750.00	7,907.93	11,806.00	8,513.51		21,002.00	20,978.00
NET OF REVENUES & APPROPRIATIONS:		0.00	16,119.39	0.00	23,492.62	944.00	1,701.62		(8,252.00)	(8,228.00)

BUDGET REPORT FOR CITY OF PINE CITY

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GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
213	Estimated Revenues									
213-00000-41010	PROPERTY TAXES	46,000.00	46,000.00	46,000.00	46,000.00	55,000.00	55,000.00		42,312.00	42,312.00
213-00000-46210	INTEREST EARNINGS				1,319.54					
213-00000-46213	NET INC (DEC) IN THE FAIR VAL				554.78					
	Total Department :	46,000.00	46,000.00	46,000.00	47,874.32	55,000.00	55,000.00		42,312.00	42,312.00
	Estimated Revenues	46,000.00	46,000.00	46,000.00	47,874.32	55,000.00	55,000.00		42,312.00	42,312.00
	Appropriations									
	HOUSING REDEV AUTHORITY									
213-46510-50101	WAGES - FULL TIME			5,641.00						
213-46510-50110	WAGES - FULL TIME - ADMIN			2,604.00	2,562.27	2,385.00	2,209.97	2,718.00		2,697.00
213-46510-50121	PERA CONTRIBUTIONS			536.00	192.15	155.00	160.44	170.00		195.00
213-46510-50122	FICA CONTRIBUTIONS			631.00	194.24	182.00	164.33	200.00		199.00
213-46510-50131	HEALTH INS			2,368.00	0.01	190.00	174.56	219.00		228.00
213-46510-50132	DENTAL INSURANCE			250.00	90.73	54.00	45.22	60.00		58.00
213-46510-50133	LIFE INSURANCE			23.00	8.16	5.00	3.94	5.00		5.00
213-46510-50134	DISABILITY INSURANCE			52.00	13.98	11.00	10.60	15.00		15.00
213-46510-50135	HSA CITY CONTRIBUTION					32.00	31.50	32.00		32.00
213-46510-50136	MN PAID FAMILY LEAVE							23.00		11.00
213-46510-50300	PROFESSIONAL SERVICES	18,319.00	3,132.17	12,500.00	17,231.96	14,853.00	5,803.17	9,983.00		8,627.00
213-46510-50301	AUDIT SERVICES	5,000.00	5,000.00	3,782.00	3,267.34	2,014.00	1,858.80	1,952.00		1,755.00
213-46510-50303	ENGINEERING SERVICES					2,000.00				
213-46510-50304	LEGAL FEES - GENERAL					1,000.00				
213-46510-50309	COMPUTER/INTERNET/GIS SUPPORT									1,199.00
213-46510-50311	TRAINING/CONFERENCES AND SEMI	500.00		500.00						
213-46510-50331	EXP FOR MEALS, TRAVEL, LODGIN	500.00		250.00						
213-46510-50340	ADVERTISING AND PROMOTION			1,500.00						
213-46510-50433	DUES AND SUBSCRIPTIONS					500.00				
213-46510-50720	TRANSFER OUT	21,681.00	48,366.00	15,000.00	15,000.00	31,619.00		26,935.00		27,291.00
	Total Department HOUSING REDEV AUTHORITY:	46,000.00	56,498.17	45,637.00	38,560.84	55,000.00	10,462.53	42,312.00		42,312.00
	Appropriations	46,000.00	56,498.17	45,637.00	38,560.84	55,000.00	10,462.53	42,312.00		42,312.00
	Fund 213 - HOUSING & REDEVELOPMENT AUTH:									
	TOTAL ESTIMATED REVENUES	46,000.00	46,000.00	46,000.00	47,874.32	55,000.00	55,000.00	42,312.00		42,312.00
	TOTAL APPROPRIATIONS	46,000.00	56,498.17	45,637.00	38,560.84	55,000.00	10,462.53	42,312.00		42,312.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	(10,498.17)	363.00	9,313.48	0.00	44,537.47	0.00		0.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
214	Estimated Revenues								
214-00000-39200	INTERFUND TRANSFERS IN		48,366.00	22,500.00	15,000.00	31,619.00		26,935.00	27,291.00
214-00000-46210	INTEREST EARNINGS				373.49				
214-00000-46211	LOAN INTEREST EARNINGS				2,640.14		640.10		
214-00000-46213	NET INC (DEC) IN THE FAIR VAL				157.03				
	Total Department :		48,366.00	22,500.00	18,170.66	31,619.00	640.10	26,935.00	27,291.00
	Estimated Revenues		48,366.00	22,500.00	18,170.66	31,619.00	640.10	26,935.00	27,291.00
Fund 214 - HRA LOAN FUND:									
	TOTAL ESTIMATED REVENUES	0.00	48,366.00	22,500.00	18,170.66	31,619.00	640.10	26,935.00	27,291.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	48,366.00	22,500.00	18,170.66	31,619.00	640.10	26,935.00	27,291.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
215	Estimated Revenues									
215-00000-46210	INTEREST EARNINGS				329.55					
215-00000-46213	NET INC (DEC) IN THE FAIR VAL				138.55					
	Total Department :				468.10					
	Estimated Revenues				468.10					
Fund 215 - FHLB PROGRAM:										
	TOTAL ESTIMATED REVENUES	0.00	0.00	0.00	468.10	0.00	0.00		0.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	0.00	0.00	468.10	0.00	0.00		0.00	0.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
310	Estimated Revenues								
310-00000-41010	PROPERTY TAXES	40,985.00	40,985.00	41,038.00	41,038.00				
310-00000-46100	SPECIAL ASSMTS		19,039.21		18,183.68		16,804.56		
310-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF	17,538.00			1,328.59		680.49		
310-00000-46210	INTEREST EARNINGS				3,681.99				
310-00000-46213	NET INC (DEC) IN THE FAIR VAL				1,548.04				
310-00000-49200	TRANSFER IN		211,441.71						
	Total Department :	58,523.00	271,465.92	41,038.00	65,780.30		17,485.05		
	Estimated Revenues	58,523.00	271,465.92	41,038.00	65,780.30		17,485.05		
	Appropriations								
	DEBT SERVICE								
310-47000-50300	PROFESSIONAL SERVICES				428.57				
310-47000-50601	BOND PRINCIPAL	28,000.00	28,000.00	29,000.00	29,000.00		314,000.00		
310-47000-50611	BOND INTEREST	12,985.00	12,985.00	12,038.00	12,005.00		12,133.78		
310-47000-50620	PAYING AGENT FEES		621.43	390.00	411.11				
	Total Department DEBT SERVICE:	40,985.00	41,606.43	41,428.00	41,844.68		326,133.78		
	Appropriations	40,985.00	41,606.43	41,428.00	41,844.68		326,133.78		
	Fund 310 - 2013B G.O. TAXABLE BONDS:								
	TOTAL ESTIMATED REVENUES	58,523.00	271,465.92	41,038.00	65,780.30	0.00	17,485.05	0.00	0.00
	TOTAL APPROPRIATIONS	40,985.00	41,606.43	41,428.00	41,844.68	0.00	326,133.78	0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	17,538.00	229,859.49	(390.00)	23,935.62	0.00	(308,648.73)	0.00	0.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	2026 FINAL BUDGET
311	Estimated Revenues									
311-00000-41010	PROPERTY TAXES	56,873.00	56,873.00	60,635.00	60,635.00	59,260.00	59,260.00			
311-00000-46100	SPECIAL ASSMTS		12,215.01		10,477.14		11,907.59			
311-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF	4,934.00					4,380.18			
311-00000-46210	INTEREST EARNINGS				1,342.91					
311-00000-46213	NET INC (DEC) IN THE FAIR VAL				564.61					
	Total Department :	61,807.00	69,088.01	60,635.00	73,019.66	59,260.00	75,547.77			
	Estimated Revenues	61,807.00	69,088.01	60,635.00	73,019.66	59,260.00	75,547.77			
	Appropriations									
	DEBT SERVICE									
311-47000-50300	PROFESSIONAL SERVICES				428.57		3,750.00			
311-47000-50601	BOND PRINCIPAL	45,000.00	45,000.00	50,000.00	50,000.00	50,000.00	50,000.00			
311-47000-50611	BOND INTEREST	11,873.00	11,872.50	10,635.00	10,635.00	9,260.00	9,260.00			
311-47000-50620	PAYING AGENT FEES		1,116.43	885.00	906.11		957.50			
	Total Department DEBT SERVICE:	56,873.00	57,988.93	61,520.00	61,969.68	59,260.00	63,967.50			
	Appropriations	56,873.00	57,988.93	61,520.00	61,969.68	59,260.00	63,967.50			
	Fund 311 - 2015A G.O. IMPROVEMENT BONDS:									
	TOTAL ESTIMATED REVENUES	61,807.00	69,088.01	60,635.00	73,019.66	59,260.00	75,547.77		0.00	0.00
	TOTAL APPROPRIATIONS	56,873.00	57,988.93	61,520.00	61,969.68	59,260.00	63,967.50		0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	4,934.00	11,099.08	(885.00)	11,049.98	0.00	11,580.27		0.00	0.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
312	Estimated Revenues									
312-00000-41010	PROPERTY TAXES	117,225.00	117,225.00	120,325.00	120,325.00	118,325.00	118,325.00	116,325.00	116,325.00	116,325.00
312-00000-46210	INTEREST EARNINGS				419.07					
312-00000-46213	NET INC (DEC) IN THE FAIR VAL				176.19					
	Total Department :	117,225.00	117,225.00	120,325.00	120,920.26	118,325.00	118,325.00	116,325.00	116,325.00	116,325.00
	Estimated Revenues	117,225.00	117,225.00	120,325.00	120,920.26	118,325.00	118,325.00	116,325.00	116,325.00	116,325.00
	Appropriations									
	DEBT SERVICE									
312-47000-50300	PROFESSIONAL SERVICES				428.57					
312-47000-50601	BOND PRINCIPAL	95,000.00	95,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
312-47000-50611	BOND INTEREST	22,225.00	22,225.00	20,325.00	20,325.00	18,325.00	18,325.00	16,325.00	16,325.00	16,325.00
312-47000-50620	PAYING AGENT FEES		1,116.43	885.00	906.11		957.50			
	Total Department DEBT SERVICE:	117,225.00	118,341.43	121,210.00	121,659.68	118,325.00	119,282.50	116,325.00	116,325.00	116,325.00
	Appropriations	117,225.00	118,341.43	121,210.00	121,659.68	118,325.00	119,282.50	116,325.00	116,325.00	116,325.00
	Fund 312 - 2016A G.O. REFUNDING BONDS:									
	TOTAL ESTIMATED REVENUES	117,225.00	117,225.00	120,325.00	120,920.26	118,325.00	118,325.00	116,325.00	116,325.00	116,325.00
	TOTAL APPROPRIATIONS	117,225.00	118,341.43	121,210.00	121,659.68	118,325.00	119,282.50	116,325.00	116,325.00	116,325.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	(1,116.43)	(885.00)	(739.42)	0.00	(957.50)	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
314	Estimated Revenues									
314-00000-41010	PROPERTY TAXES	67,547.00	67,547.00	70,277.00	70,277.00	67,547.00	67,547.00		64,817.00	64,817.00
314-00000-46100	SPECIAL ASSMTS		9,267.22		9,267.28		17,109.24			
314-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF	5,175.00								
314-00000-46210	INTEREST EARNINGS				869.72					
314-00000-46213	NET INC (DEC) IN THE FAIR VAL				365.66					
	Total Department :	72,722.00	76,814.22	70,277.00	80,779.66	67,547.00	84,656.24		64,817.00	64,817.00
	Estimated Revenues	72,722.00	76,814.22	70,277.00	80,779.66	67,547.00	84,656.24		64,817.00	64,817.00
	Appropriations									
	DEBT SERVICE									
314-47000-50300	PROFESSIONAL SERVICES		3,000.00		428.57					
314-47000-50601	BOND PRINCIPAL	40,000.00	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
314-47000-50611	BOND INTEREST	16,969.00	16,968.76	15,469.00	15,468.76	13,869.00	13,868.76	12,269.00	12,269.00	12,269.00
314-47000-50620	PAYING AGENT FEES		621.43	390.00	411.11		462.50			
	Total Department DEBT SERVICE:	56,969.00	55,590.19	55,859.00	56,308.44	53,869.00	54,331.26		52,269.00	52,269.00
	Appropriations	56,969.00	55,590.19	55,859.00	56,308.44	53,869.00	54,331.26		52,269.00	52,269.00
	Fund 314 - 2018A G.O. BONDS:									
	TOTAL ESTIMATED REVENUES	72,722.00	76,814.22	70,277.00	80,779.66	67,547.00	84,656.24		64,817.00	64,817.00
	TOTAL APPROPRIATIONS	56,969.00	55,590.19	55,859.00	56,308.44	53,869.00	54,331.26		52,269.00	52,269.00
	NET OF REVENUES & APPROPRIATIONS:	15,753.00	21,224.03	14,418.00	24,471.22	13,678.00	30,324.98		12,548.00	12,548.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	2026 FINAL BUDGET
316	Estimated Revenues									
316-00000-41010	PROPERTY TAXES	162,026.00	162,017.00	156,828.00	156,828.00	162,131.00	162,131.00		156,618.00	156,618.00
316-00000-46100	SPECIAL ASSMTS		28,581.21		21,250.90		22,414.26			
316-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF	27,238.00	23,768.00		14,513.70		13,952.84			
316-00000-46210	INTEREST EARNINGS				1,730.04					
316-00000-46213	NET INC (DEC) IN THE FAIR VAL				727.37					
316-00000-49200	TRANSFER IN		82,868.00							
	Total Department :	189,264.00	297,234.21	156,828.00	195,050.01	162,131.00	198,498.10		156,618.00	156,618.00
	Estimated Revenues	189,264.00	297,234.21	156,828.00	195,050.01	162,131.00	198,498.10		156,618.00	156,618.00
	Appropriations									
	DEBT SERVICE									
316-47000-50300	PROFESSIONAL SERVICES				428.58					
316-47000-50601	BOND PRINCIPAL	165,000.00	165,000.00	90,000.00	90,000.00	90,000.00	90,000.00		95,000.00	95,000.00
316-47000-50611	BOND INTEREST	37,300.00	37,300.00	33,475.00	33,475.00	30,775.00	30,775.00		28,000.00	28,000.00
316-47000-50620	PAYING AGENT FEES		723.56	685.00	513.24		564.63			
	Total Department DEBT SERVICE:	202,300.00	203,023.56	124,160.00	124,416.82	120,775.00	121,339.63		123,000.00	123,000.00
	Appropriations	202,300.00	203,023.56	124,160.00	124,416.82	120,775.00	121,339.63		123,000.00	123,000.00
	Fund 316 - 2019B G.O. IMPROVEMENT BONDS:									
	TOTAL ESTIMATED REVENUES	189,264.00	297,234.21	156,828.00	195,050.01	162,131.00	198,498.10		156,618.00	156,618.00
	TOTAL APPROPRIATIONS	202,300.00	203,023.56	124,160.00	124,416.82	120,775.00	121,339.63		123,000.00	123,000.00
	NET OF REVENUES & APPROPRIATIONS:	(13,036.00)	94,210.65	32,668.00	70,633.19	41,356.00	77,158.47		33,618.00	33,618.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
317	Estimated Revenues									
317-00000-41010	PROPERTY TAXES	102,105.00	102,105.00	105,255.00	105,255.00	103,050.00	103,050.00		106,095.00	106,095.00
317-00000-46100	SPECIAL ASSMTS		14,695.82		14,695.90		14,695.92			
317-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF	24,620.00								
317-00000-46210	INTEREST EARNINGS				571.07					
317-00000-46213	NET INC (DEC) IN THE FAIR VAL				240.10					
	Total Department :	126,725.00	116,800.82	105,255.00	120,762.07	103,050.00	117,745.92		106,095.00	106,095.00
	Estimated Revenues	126,725.00	116,800.82	105,255.00	120,762.07	103,050.00	117,745.92		106,095.00	106,095.00
	Appropriations									
	DEBT SERVICE									
317-47000-50300	PROFESSIONAL SERVICES				428.57		3,000.00			
317-47000-50601	BOND PRINCIPAL	100,475.00	100,000.00	100,000.00	100,000.00	105,000.00	105,000.00	105,000.00		105,000.00
317-47000-50611	BOND INTEREST	26,725.00	27,725.00	25,725.00	25,725.00	23,675.00	23,675.00	21,575.00		21,575.00
317-47000-50620	PAYING AGENT FEES	475.00	1,096.43	475.00	886.11		937.50			
	Total Department DEBT SERVICE:	127,675.00	128,821.43	126,200.00	127,039.68	128,675.00	132,612.50		126,575.00	126,575.00
	Appropriations	127,675.00	128,821.43	126,200.00	127,039.68	128,675.00	132,612.50		126,575.00	126,575.00
	Fund 317 - 2020A G.O. IMPROVEMENT BOND:									
	TOTAL ESTIMATED REVENUES	126,725.00	116,800.82	105,255.00	120,762.07	103,050.00	117,745.92		106,095.00	106,095.00
	TOTAL APPROPRIATIONS	127,675.00	128,821.43	126,200.00	127,039.68	128,675.00	132,612.50		126,575.00	126,575.00
	NET OF REVENUES & APPROPRIATIONS:	(950.00)	(12,020.61)	(20,945.00)	(6,277.61)	(25,625.00)	(14,866.58)		(20,480.00)	(20,480.00)

BUDGET REPORT FOR CITY OF PINE CITY  
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GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	2026 FINAL BUDGET
318	Estimated Revenues									
318-00000-41010	PROPERTY TAXES					46,425.00	46,425.00		97,493.00	97,493.00
318-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF						75,417.34			
318-00000-46210	INTEREST EARNINGS				491.18					
318-00000-46213	NET INC (DEC) IN THE FAIR VAL				206.51					
318-00000-49310	BOND PROCEEDS				71,864.17					
	Total Department :				72,561.86	46,425.00	121,842.34		97,493.00	97,493.00
	Estimated Revenues				72,561.86	46,425.00	121,842.34		97,493.00	97,493.00
	Appropriations									
	DEBT SERVICE									
318-47000-50300	PROFESSIONAL SERVICES						368.75			
318-47000-50611	BOND INTEREST					46,425.00	118,289.17		92,850.00	92,850.00
318-47000-50620	PAYING AGENT FEES						937.50			
	Total Department DEBT SERVICE:					46,425.00	119,595.42		92,850.00	92,850.00
	Appropriations					46,425.00	119,595.42		92,850.00	92,850.00
	Fund 318 - 2024A G.O. IMPROVEMENT BOND:									
	TOTAL ESTIMATED REVENUES	0.00	0.00	0.00	72,561.86	46,425.00	121,842.34		97,493.00	97,493.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	46,425.00	119,595.42		92,850.00	92,850.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	0.00	0.00	72,561.86	0.00	2,246.92		4,643.00	4,643.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
319	Estimated Revenues									
319-00000-49200	TRANSFER IN						45,000.00			
319-00000-49310	BOND PROCEEDS						86,500.00			
	Total Department :						131,500.00			
	Estimated Revenues						131,500.00			
	Appropriations									
	DEBT SERVICE									
319-47000-50300	PROFESSIONAL SERVICES						7,050.00			
319-47000-50601	LOAN PRINCIPAL							17,000.00		17,000.00
319-47000-50611	LOAN INTEREST							8,868.00		8,868.00
	Total Department DEBT SERVICE:						7,050.00	25,868.00		25,868.00
	Appropriations						7,050.00	25,868.00		25,868.00
	Fund 319 - 2025A GO EQUIP CERT (LOADER):									
	TOTAL ESTIMATED REVENUES	0.00	0.00	0.00	0.00	0.00	131,500.00	0.00		0.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	7,050.00	25,868.00		25,868.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	0.00	0.00	0.00	0.00	124,450.00	(25,868.00)		(25,868.00)

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
401	Estimated Revenues									
401-00000-39200	INTERFUND TRANSFERS IN	150,000.00	150,000.00	30,000.00	90,000.00	35,000.00		60,645.00		60,645.00
401-00000-41010	PROPERTY TAXES	159,125.00	159,125.00	206,555.00	206,555.00	218,256.00	218,256.00	75,000.00		75,000.00
401-00000-44225	CHARGES FOR CONTRT FIRE SRV O	91,679.00	140,738.58	27,366.00	29,607.74	29,608.00	29,607.74	29,608.00		29,608.00
401-00000-46100	SPECIAL ASSMTS	1,559.00	(1,130.19)		3,931.77		2,880.26			
401-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF		4,487.65		3,108.25					
401-00000-46210	INTEREST EARNINGS		2,539.55		3,318.16			2,500.00		2,500.00
401-00000-46213	NET INC (DEC) IN THE FAIR VAL		465.38		1,395.07					
401-00000-46225	FIBER IRU	6,000.00	6,000.00	6,000.00	6,000.00	86,000.00	86,000.00			
401-00000-49101	SALES OF GENERAL FIXED ASSETS						109,613.80			
401-00000-49200	TRANSFER IN		79,895.31							
401-00000-49410	LOAN PROCEEDS				90,928.00					
	Total Department :	408,363.00	542,121.28	269,921.00	434,843.99	368,864.00	446,357.80	167,753.00		167,753.00
	Estimated Revenues	408,363.00	542,121.28	269,921.00	434,843.99	368,864.00	446,357.80	167,753.00		167,753.00
	Appropriations									
	CITY HALL BUILDING									
401-41350-50300	PROFESSIONAL SERVICES						905.00			
	Total Department CITY HALL BUILDING:						905.00			
	PLANNING									
401-41910-50300	PROFESSIONAL SERVICES	15,000.00								
	Total Department PLANNING:	15,000.00								
	FIRE PROTECTION									
401-42200-50530	IMPROVEMENTS OTHER THAN BLDGS				86,064.20					
401-42200-50540	MACHINERY AND EQUIPMENT		364,724.00	40,000.00	40,000.00	250,000.00	250,000.00	163,495.00		163,495.00
	Total Department FIRE PROTECTION:		364,724.00	40,000.00	126,064.20	250,000.00	250,000.00	163,495.00		163,495.00
	FIRE & LIFE SAFETY									
401-42400-50540	MACHINERY AND EQUIPMENT			10,000.00	7,285.50					
	Total Department FIRE & LIFE SAFETY:			10,000.00	7,285.50					
	STREETS									
401-43100-50407	SEAL COAT/BLACKTOP/OVERLAY	175,000.00								
401-43100-50408	STREETS/SIDEWALK/CURB REPAIRS			60,000.00						
401-43100-50540	MACHINERY AND EQUIPMENT	60,000.00	12,895.00	90,000.00	201,426.00	95,000.00		60,000.00		60,000.00
401-43100-50601	BOND PRINCIPAL	71,000.00								
401-43100-50611	BOND INTEREST	1,605.00								
	Total Department STREETS:	307,605.00	12,895.00	150,000.00	201,426.00	95,000.00		60,000.00		60,000.00
	SKATING RINK									
401-45125-50530	IMPROVEMENTS OTHER THAN BLDGS			30,000.00						
	Total Department SKATING RINK:			30,000.00						
	SOFTBALL FIELDS									
401-45127-50530	IMPROVEMENTS OTHER THAN BLDGS							5,000.00		5,000.00
	Total Department SOFTBALL FIELDS:							5,000.00		5,000.00
	PARKS AND PLAYGROUNDS									
401-45200-50303	ENGINEERING SERVICES		4,035.66							
401-45200-50520	BUILDINGS				313.45			25,000.00		25,000.00

BUDGET REPORT FOR CITY OF PINE CITY  
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GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
401									
	Appropriations								
	PARKS AND PLAYGROUNDS								
401-45200-50530	IMPROVEMENTS OTHER THAN BLDGS	71,083.00	6,000.00	27,421.00		14,264.00	13,983.00		
401-45200-50540	MACHINERY AND EQUIPMENT			12,500.00	9,756.60				
	Total Department PARKS AND PLAYGROUNDS:	71,083.00	10,035.66	39,921.00	10,070.05	14,264.00	13,983.00	25,000.00	25,000.00
	ECONOMIC DEVELOPMENT								
401-46500-50720	TRANSFER OUT		124,343.83						
	Total Department ECONOMIC DEVELOPMENT:		124,343.83						
	DEBT SERVICE								
401-47000-50601	LOAN PRINCIPAL					8,691.00	8,691.09	8,778.00	8,778.00
401-47000-50611	LOAN INTEREST					909.00	909.28	823.00	823.00
401-47000-50620	LOAN ADMIN FEE						909.28	823.00	823.00
	Total Department DEBT SERVICE:					9,600.00	10,509.65	10,424.00	10,424.00
	UNALLOCATED								
401-49990-50720	TRANSFER OUT						45,000.00		
	Total Department UNALLOCATED:						45,000.00		
	Appropriations	393,688.00	511,998.49	269,921.00	344,845.75	368,864.00	320,397.65	263,919.00	263,919.00
	Fund 401 - CAPITAL IMPROVEMENT:								
	TOTAL ESTIMATED REVENUES	408,363.00	542,121.28	269,921.00	434,843.99	368,864.00	446,357.80	167,753.00	167,753.00
	TOTAL APPROPRIATIONS	393,688.00	511,998.49	269,921.00	344,845.75	368,864.00	320,397.65	263,919.00	263,919.00
	NET OF REVENUES & APPROPRIATIONS:	14,675.00	30,122.79	0.00	89,998.24	0.00	125,960.15	(96,166.00)	(96,166.00)

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
403	Estimated Revenues								
403-00000-41050	TAX INCREMENT	8,674.00	18,260.87	18,260.00	21,375.32	21,736.00	21,535.92	10,768.00	10,768.00
403-00000-46210	INTEREST EARNINGS				134.57				
403-00000-46213	NET INC (DEC) IN THE FAIR VAL				56.58				
	Total Department :	8,674.00	18,260.87	18,260.00	21,566.47	21,736.00	21,535.92	10,768.00	10,768.00
	Estimated Revenues	8,674.00	18,260.87	18,260.00	21,566.47	21,736.00	21,535.92	10,768.00	10,768.00
	Appropriations								
	TIF DEVELOPMENT								
403-46520-50300	PROFESSIONAL SERVICES		1,417.08	563.00	1,462.04		444.19		
403-46520-50614	TIF PAYGO	25,083.00	16,379.73	16,800.00	18,232.65	19,666.00	19,739.17	9,907.00	9,907.00
	Total Department TIF DEVELOPMENT:	25,083.00	17,796.81	17,363.00	19,694.69	19,666.00	20,183.36	9,907.00	9,907.00
	Appropriations	25,083.00	17,796.81	17,363.00	19,694.69	19,666.00	20,183.36	9,907.00	9,907.00
	Fund 403 - NORTHRIDGE APTS (DMC TIF):								
	TOTAL ESTIMATED REVENUES	8,674.00	18,260.87	18,260.00	21,566.47	21,736.00	21,535.92	10,768.00	10,768.00
	TOTAL APPROPRIATIONS	25,083.00	17,796.81	17,363.00	19,694.69	19,666.00	20,183.36	9,907.00	9,907.00
	NET OF REVENUES & APPROPRIATIONS:	(16,409.00)	464.06	897.00	1,871.78	2,070.00	1,352.56	861.00	861.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
404										
	Estimated Revenues									
404-00000-41050	TAX INCREMENT	15,781.00								
404-00000-46210	INTEREST EARNINGS				155.78					
404-00000-46213	NET INC (DEC) IN THE FAIR VAL				65.50					
404-00000-49200	TRANSFER IN		945.00							
	Total Department :	15,781.00	945.00		221.28					
	Estimated Revenues	15,781.00	945.00		221.28					
	Appropriations									
	TIF DEVELOPMENT									
404-46520-50300	PROFESSIONAL SERVICES		25.84		2,232.03		4,337.43			
404-46520-50614	TIF PAYGO						9,592.00			
	Total Department TIF DEVELOPMENT:		25.84		2,232.03		13,929.43			
	Appropriations		25.84		2,232.03		13,929.43			
	Fund 404 - PINE CITY BOTTLE CAP CONDOS:									
	TOTAL ESTIMATED REVENUES	15,781.00	945.00	0.00	221.28	0.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	0.00	25.84	0.00	2,232.03	0.00	13,929.43	0.00	0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	15,781.00	919.16	0.00	(2,010.75)	0.00	(13,929.43)	0.00	0.00	0.00

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GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	2026 FINAL BUDGET
411	Estimated Revenues									
411-00000-49200	TRANSFER IN									19,390.00
	Total Department :									19,390.00
	Estimated Revenues									19,390.00
Fund 411 - 2020 STREET PROJECTS:										
	TOTAL ESTIMATED REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,390.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,390.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
413	Estimated Revenues									
413-00000-43400	GRANTS & AIDS FROM LOCAL GOVM		14,464.66							
413-00000-49200	TRANSFER IN				527,318.66					66,667.00
	Total Department :		14,464.66		527,318.66					66,667.00
	Estimated Revenues		14,464.66		527,318.66					66,667.00
	Appropriations									
	CIP STREET IMPROVEMENTS									
413-43000-50300	PROFESSIONAL SERVICES				337.50					
413-43000-50303	ENGINEERING SERVICES		295,497.91		12,025.63					
413-43000-50530	IMPROVEMENTS OTHER THAN BLDGS		824,899.12		6,913.02					
	Total Department CIP STREET IMPROVEMENTS:		1,120,397.03		19,276.15					
	Appropriations		1,120,397.03		19,276.15					
	Fund 413 - STREET IMPROVEMENTS:									
	TOTAL ESTIMATED REVENUES	0.00	14,464.66	0.00	527,318.66	0.00	0.00	0.00		66,667.00
	TOTAL APPROPRIATIONS	0.00	1,120,397.03	0.00	19,276.15	0.00	0.00	0.00		0.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	(1,105,932.37)	0.00	508,042.51	0.00	0.00	0.00		66,667.00

BUDGET REPORT FOR CITY OF PINE CITY  
Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
414	Estimated Revenues									
414-00000-49310	BOND PROCEEDS				1,983,135.83					
414-00000-49320	PREMIUMS ON BONDS SOLD				129,403.85					
	Total Department :				2,112,539.68					
	Estimated Revenues				2,112,539.68					
	Appropriations									
	CIP STREET IMPROVEMENTS									
414-43000-50303	ENGINEERING SERVICES				114,710.52		12,180.40			
414-43000-50530	IMPROVEMENTS OTHER THAN BLDGS				1,307,510.78		(107,141.03)			
414-43000-50621	BOND ISSUANCE COSTS				70,781.84					
	Total Department CIP STREET IMPROVEMENTS:				1,493,003.14		(94,960.63)			
	Appropriations				1,493,003.14		(94,960.63)			
	Fund 414 - 2024 STREET PROJECT:									
	TOTAL ESTIMATED REVENUES	0.00	0.00	0.00	2,112,539.68	0.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	1,493,003.14	0.00	(94,960.63)	0.00	0.00	0.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	0.00	0.00	619,536.54	0.00	94,960.63	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF PINE CITY  
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GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
415	Estimated Revenues								
415-00000-41050	TAX INCREMENTS		2,442.72	2,000.00	90,303.43	148,760.00	148,225.42	148,226.00	148,226.00
415-00000-46210	INTEREST EARNINGS				126.22				
415-00000-46213	NET INC (DEC) IN THE FAIR VAL				53.07				
	Total Department :		2,442.72	2,000.00	90,482.72	148,760.00	148,225.42	148,226.00	148,226.00
	Estimated Revenues		2,442.72	2,000.00	90,482.72	148,760.00	148,225.42	148,226.00	148,226.00
	Appropriations								
	TIF DEVELOPMENT								
415-46520-50300	PROFESSIONAL SERVICES		200.84	275.00	2,603.29	148,216.00	4,244.19	133,403.00	133,403.00
415-46520-50614	TIF PAYGO						147,974.53		
	Total Department TIF DEVELOPMENT:		200.84	275.00	2,603.29	148,216.00	152,218.72	133,403.00	133,403.00
	Appropriations		200.84	275.00	2,603.29	148,216.00	152,218.72	133,403.00	133,403.00
	Fund 415 - PC Senior Living TIF 1-13:								
	TOTAL ESTIMATED REVENUES	0.00	2,442.72	2,000.00	90,482.72	148,760.00	148,225.42	148,226.00	148,226.00
	TOTAL APPROPRIATIONS	0.00	200.84	275.00	2,603.29	148,216.00	152,218.72	133,403.00	133,403.00
	NET OF REVENUES & APPROPRIATIONS:	0.00	2,241.88	1,725.00	87,879.43	544.00	(3,993.30)	14,823.00	14,823.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
416	Estimated Revenues									
416-00000-41050	TAX INCREMENT	3,093.00	20,645.12	20,646.00	21,062.02	21,063.00	6,995.08		6,996.00	6,996.00
416-00000-46210	INTEREST EARNINGS				47.49					
416-00000-46213	NET INC (DEC) IN THE FAIR VAL				19.97					
	Total Department :	3,093.00	20,645.12	20,646.00	21,129.48	21,063.00	6,995.08		6,996.00	6,996.00
	Estimated Revenues	3,093.00	20,645.12	20,646.00	21,129.48	21,063.00	6,995.08		6,996.00	6,996.00
	Appropriations									
	TIF DEVELOPMENT									
416-46520-50300	PROFESSIONAL SERVICES		1,592.10	738.00	1,173.29		444.19			
416-46520-50614	TIF PAYGO	5,567.00	12,073.74	18,580.00	18,768.21	18,956.00	9,477.91		6,296.00	6,296.00
	Total Department TIF DEVELOPMENT:	5,567.00	13,665.84	19,318.00	19,941.50	18,956.00	9,922.10		6,296.00	6,296.00
	Appropriations	5,567.00	13,665.84	19,318.00	19,941.50	18,956.00	9,922.10		6,296.00	6,296.00
	Fund 416 - Hilltop Cottages TIF 1-14:									
	TOTAL ESTIMATED REVENUES	3,093.00	20,645.12	20,646.00	21,129.48	21,063.00	6,995.08		6,996.00	6,996.00
	TOTAL APPROPRIATIONS	5,567.00	13,665.84	19,318.00	19,941.50	18,956.00	9,922.10		6,296.00	6,296.00
	NET OF REVENUES & APPROPRIATIONS:	(2,474.00)	6,979.28	1,328.00	1,187.98	2,107.00	(2,927.02)		700.00	700.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
601	Estimated Revenues									
601-00000-41900	PENALTIES		18,651.38	14,500.00	12,339.12	14,500.00	15,767.62	14,500.00		14,500.00
601-00000-46100	SPECIAL ASSMTS	10,867.00	6,022.63	10,000.00	905.71	10,000.00	15,262.52	10,000.00		10,000.00
601-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF				6,259.84		51,977.59			
601-00000-46210	INTEREST EARNINGS		32,446.60		34,966.76		2,037.66			
601-00000-46213	NET INC (DEC) IN THE FAIR VAL		4,845.11		14,701.29					
601-00000-46220	RENTS & ROYALTIES (RENT & LEA	20,000.00	25,646.34	24,000.00	25,145.22	24,000.00	26,299.74	24,000.00		24,000.00
601-00000-46240	REFUNDS AND REIMBURSEMENTS	500.00	(252.24)	500.00		500.00		500.00		500.00
601-00000-47100	WATER SALES	1,237,107.00	1,362,808.46	1,422,351.00	1,353,365.57	1,422,351.00	1,208,813.43	1,422,351.00		1,422,351.00
601-00000-47150	CONNECTION, RECONNECTION & WA	10,000.00	5,800.00	2,500.00	3,500.00	2,500.00	1,800.00	2,500.00		2,500.00
601-00000-47155	WATER METER CHARGE	1,500.00	518.48	1,500.00	380.18	1,500.00	3,008.70	1,500.00		1,500.00
601-00000-47160	PENTLY & FORFEITED DISCOUNTS	12,000.00								
601-00000-49200	TRANSFER IN		38,365.00							
Total Department :		1,291,974.00	1,494,851.76	1,475,351.00	1,451,563.69	1,475,351.00	1,324,967.26	1,475,351.00		1,475,351.00
Estimated Revenues		1,291,974.00	1,494,851.76	1,475,351.00	1,451,563.69	1,475,351.00	1,324,967.26	1,475,351.00		1,475,351.00
Appropriations										
DEBT SERVICE										
601-47000-50601	BOND PRINCIPAL			522,880.00		527,880.00	527,880.00	578,340.00		578,340.00
601-47000-50611	BOND INTEREST		83,034.70	108,146.00	66,099.24	121,995.00	121,951.51	106,488.00		106,488.00
601-47000-50620	PAYING AGENT FEES		313.50	314.00	724.62	314.00	776.00			800.00
Total Department DEBT SERVICE:			83,348.20	631,340.00	66,823.86	650,189.00	650,607.51	684,828.00		685,628.00
WATER										
601-49400-49990	LOSS ON DISPOSAL		108.14							
601-49400-50101	WAGES - FULL TIME	120,092.00	100,912.31	140,342.00	154,641.23	148,745.00	136,266.37	165,623.00		164,677.00
601-49400-50102	WAGES - OVERTIME	1,500.00	252.10	1,500.00		1,575.00		3,333.00		2,224.00
601-49400-50108	CALLOUT STREETS/SWR/WTR	2,500.00	4,747.10	5,499.00	5,980.60	5,774.00	5,312.67	6,353.00		6,353.00
601-49400-50109	COMPENSATED ABSENCES EXPENSE							10,737.00		10,737.00
601-49400-50110	WAGES - FULL TIME - ADMIN	65,050.00	30,542.01	26,901.00	28,901.54	39,352.00	32,310.77	35,246.00		34,858.00
601-49400-50121	PERA CONTRIBUTIONS	11,792.00	9,946.80	11,326.00	13,019.61	12,704.00	12,578.05	15,234.00		15,051.00
601-49400-50122	FICA CONTRIBUTIONS	11,247.00	10,137.88	13,330.00	13,774.66	14,952.00	12,809.82	15,539.00		15,352.00
601-49400-50127	DEFERRED COMP CONTRIBUTIONS							3,252.00		3,120.00
601-49400-50131	HEALTH INS	58,465.00	41,294.43	52,008.00	41,063.66	44,995.00	41,254.21	66,564.00		59,284.00
601-49400-50132	DENTAL INSURANCE	3,722.00	2,834.06	4,472.00	3,476.48	3,882.00	3,329.12	3,744.00		3,642.00
601-49400-50133	LIFE INSURANCE	720.00	307.05	419.00	429.94	463.00	422.71	491.00		446.00
601-49400-50134	DISABILITY INSURANCE	676.00	563.84	713.00	845.27	922.00	911.20	1,081.00		1,081.00
601-49400-50135	HSA CITY CONTRIBUTION	806.00				315.00	315.00	252.00		252.00
601-49400-50136	MN PAID FAMILY LEAVE							1,787.00		883.00
601-49400-50140	UNEMPLOYMENT COMPENSATION						379.34			
601-49400-50200	OFFICE SUPPLIES	500.00		500.00	71.12		195.10			
601-49400-50210	OPERATING SUPPLIES	15,000.00	15,328.49	15,000.00	32,388.78	15,000.00	12,388.98	15,000.00		15,000.00
601-49400-50212	GAS AND OIL	3,500.00	2,466.65	3,500.00	3,277.87	3,500.00	2,275.82	3,500.00		3,500.00
601-49400-50300	PROFESSIONAL SERVICES	15,000.00	14,948.78	15,000.00	622.75	15,000.00	183.33	15,000.00		15,000.00
601-49400-50301	AUDIT SERVICES	5,800.00	5,800.00	3,782.00	3,267.34	4,029.00	3,717.60	3,904.00		3,509.00
601-49400-50303	ENGINEERING SERVICES						37,119.26			
601-49400-50304	LEGAL FEES - GENERAL		2,125.00		1,977.44		940.00			
601-49400-50309	COMPUTER/INTERNET/GIS SUPPORT	2,500.00	16,725.04	10,000.00	5,025.25	10,418.00	5,566.87	10,418.00		10,418.00
601-49400-50311	TRAINING/CONFERENCES AND SEMI	500.00	197.50	500.00	132.91	900.00	350.00	900.00		900.00
601-49400-50312	LAB TESTING	1,500.00	999.24	1,500.00	2,123.45	1,500.00	1,867.05	2,300.00		2,300.00

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026			
		Original	Activity	Original	Activity	Original	Activity	APPROVED	PRELIMINARY	FINAL	BUDGET
601											
Appropriations											
WATER											
601-49400-50321	TELEPHONE SERVICES	1,290.00	1,786.51	1,290.00	2,129.26	1,800.00	1,133.77		2,200.00		2,200.00
601-49400-50322	POSTAGE	2,750.00	3,501.88	3,500.00	3,740.14	5,000.00	3,776.95		5,000.00		5,000.00
601-49400-50331	EXP FOR MEALS, TRAVEL, LODGIN	600.00	349.51	600.00	171.67	600.00	568.89		600.00		600.00
601-49400-50340	ADVERTISING AND PROMOTION	500.00	38.00	500.00	828.79	500.00	1,772.16		500.00		500.00
601-49400-50350	PRINTING AND BINDING	600.00	684.00	600.00		600.00			600.00		600.00
601-49400-50360	INSURANCE	9,031.00	9,031.00	10,000.00	9,234.89	9,739.00	8,018.67		9,739.00		9,739.00
601-49400-50381	ELECTRIC UTILITIES	29,000.00	25,632.33	30,000.00	27,531.31	30,000.00	24,045.01		30,000.00		30,000.00
601-49400-50383	GAS UTILITIES	15,700.00	13,627.71	15,700.00	10,068.49	15,700.00	9,352.09		15,700.00		15,700.00
601-49400-50400	REPAIRS AND MAINTENANCE	10,000.00	9,845.17	10,000.00	28,368.28	10,000.00	38,783.22		20,000.00		20,000.00
601-49400-50401	METERS - SUPPLY & PARTS	10,000.00	4,289.72	10,000.00		10,000.00	3,137.99		10,000.00		10,000.00
601-49400-50406	EXCAVATING	10,000.00	4,200.00	10,000.00	5,590.00	10,000.00	4,350.00		10,000.00		10,000.00
601-49400-50420	DEPRECIATION	220,056.00	253,518.44	218,075.00	258,103.51	267,764.00			246,131.00		246,131.00
601-49400-50430	MISCELLANEOUS EXPENSE		45.56								
601-49400-50433	DUES AND SUBSCRIPTIONS	1,000.00	981.59	1,000.00	1,097.15	1,000.00	1,543.35		1,000.00		1,000.00
601-49400-50434	CREDIT CARD FEES	3,500.00	6,123.54	5,000.00	6,622.77	5,000.00	7,690.98		5,000.00		5,000.00
601-49400-50437	TAXES & LICENSES		3,790.91		21.25						
601-49400-50438	BAD DEBT				984.68						
601-49400-50530	IMPROVEMENTS OTHER THAN BLDGS								100,000.00		100,000.00
601-49400-50540	MACHINERY AND EQUIPMENT			80,000.00		80,000.00			80,000.00		80,000.00
601-49400-50601	BOND PRINCIPAL	516,203.00									
601-49400-50611	BOND INTEREST	140,874.00									
601-49400-50621	BOND ISSUANCE COSTS				17,860.75						
Total Department WATER:		1,291,974.00	597,682.29	702,557.00	683,372.84	771,729.00	414,666.35		916,728.00		905,057.00
Appropriations		1,291,974.00	681,030.49	1,333,897.00	750,196.70	1,421,918.00	1,065,273.86		1,601,556.00		1,590,685.00
Fund 601 - WATER:											
TOTAL ESTIMATED REVENUES		1,291,974.00	1,494,851.76	1,475,351.00	1,451,563.69	1,475,351.00	1,324,967.26		1,475,351.00		1,475,351.00
TOTAL APPROPRIATIONS		1,291,974.00	681,030.49	1,333,897.00	750,196.70	1,421,918.00	1,065,273.86		1,601,556.00		1,590,685.00
NET OF REVENUES & APPROPRIATIONS:		0.00	813,821.27	141,454.00	701,366.99	53,433.00	259,693.40		(126,205.00)		(115,334.00)

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As of 12/31/2026

GL Number	Description	2023 Original Budget	2023 Activity	2024 Original Budget	2024 Activity	2025 Original Budget	2025 Activity	2026 APPROVED	2026 PRELIMINARY	2026 FINAL BUDGET
602	Estimated Revenues									
602-00000-44300	REVENUES FROM SEWER				3,371.31		2,464.00			
602-00000-46100	SPECIAL ASSMTS	10,029.00	5,196.47		3,318.32		12,184.27			
602-00000-46101	SPECIAL ASSMTS - PREPAY/PAYOF				4,667.21		35,568.75			
602-00000-46210	INTEREST EARNINGS	12,000.00	32,446.60		27,721.00					
602-00000-46213	NET INC (DEC) IN THE FAIR VAL		4,845.11		11,654.91					
602-00000-47200	SEWER CHARGES	785,760.00	855,998.78	881,565.00	839,992.30	881,565.00	759,703.75	881,565.00		881,565.00
602-00000-47201	COUNTY SEWER CHARGES				1,281.00					
602-00000-47250	SAC FEES		4,500.00		1,500.00					
602-00000-49200	TRANSFER IN		32,226.33							
Total Department :		807,789.00	935,213.29	881,565.00	893,506.05	881,565.00	809,920.77	881,565.00		881,565.00
Estimated Revenues		807,789.00	935,213.29	881,565.00	893,506.05	881,565.00	809,920.77	881,565.00		881,565.00
Appropriations										
DEBT SERVICE										
602-47000-50601	BOND PRINCIPAL			85,120.00		90,120.00	90,120.00	110,660.00		110,660.00
602-47000-50611	BOND INTEREST		46,810.61	47,675.00	42,847.35	62,813.00	62,762.26	56,318.00		56,318.00
602-47000-50620	PAYING AGENT FEES		59.37	414.00	470.48		521.87	500.00		500.00
Total Department DEBT SERVICE:			46,869.98	133,209.00	43,317.83	152,933.00	153,404.13	167,478.00		167,478.00
SEWER										
602-49450-50101	WAGES - FULL TIME	110,550.00	100,911.67	140,342.00	151,170.14	148,745.00	132,961.35	165,623.00		164,677.00
602-49450-50102	WAGES - OVERTIME	1,750.00	252.10	1,500.00		1,575.00		3,333.00		2,224.00
602-49450-50108	CALLOUT STREETS/SWR/WTR	2,750.00	4,746.71	5,499.00	6,159.23	5,774.00	5,474.06	6,353.00		6,353.00
602-49450-50109	COMPENSATED ABSENCES EXPENSE							10,724.00		10,724.00
602-49450-50110	WAGES - FULL TIME - ADMIN	70,520.00	30,653.94	26,901.00	28,911.17	33,728.00	29,906.73	35,246.00		34,858.00
602-49450-50121	PERA CONTRIBUTIONS	11,792.00	9,954.70	11,326.00	12,780.19	12,338.00	12,164.11	15,234.00		15,051.00
602-49450-50122	FICA CONTRIBUTIONS	11,247.00	10,145.93	13,330.00	13,532.32	14,521.00	12,395.62	15,539.00		15,352.00
602-49450-50127	DEFERRED COMP CONTRIBUTIONS							3,252.00		3,120.00
602-49450-50131	HEALTH INS	65,074.00	41,294.41	52,008.00	41,054.69	44,995.00	41,245.38	66,564.00		59,284.00
602-49450-50132	DENTAL INSURANCE	3,722.00	2,834.06	4,472.00	3,475.69	3,701.00	3,207.88	3,744.00		3,642.00
602-49450-50133	LIFE INSURANCE	687.00	307.51	419.00	429.94	447.00	413.16	491.00		446.00
602-49450-50134	DISABILITY INSURANCE	680.00	566.28	713.00	845.48	893.00	896.90	1,081.00		1,081.00
602-49450-50135	HSA CITY CONTRIBUTION	806.00				315.00	315.00	252.00		252.00
602-49450-50136	MN PAID FAMILY LEAVE							1,787.00		883.00
602-49450-50140	UNEMPLOYMENT COMPENSATION						379.33			
602-49450-50200	OFFICE SUPPLIES	500.00		500.00		500.00	189.99	500.00		500.00
602-49450-50210	OPERATING SUPPLIES		37.50	300.00	756.10	300.00	21.32	300.00		300.00
602-49450-50212	GAS AND OIL	5,000.00	2,391.58	5,000.00	2,953.80	5,000.00	1,481.49	5,000.00		5,000.00
602-49450-50300	PROFESSIONAL SERVICES				431.25		183.33			
602-49450-50301	AUDIT SERVICES	5,800.00	5,800.00	3,782.00	3,267.34	4,029.00	3,717.60	3,904.00		3,509.00
602-49450-50303	ENGINEERING SERVICES	25,000.00		20,000.00		20,000.00		20,000.00		20,000.00
602-49450-50304	LEGAL FEES - GENERAL		2,125.00		1,467.44					
602-49450-50309	COMPUTER/INTERNET/GIS SUPPORT	2,931.00	17,552.90	7,000.00	6,061.20	7,418.00	6,468.57	7,418.00		7,418.00
602-49450-50311	TRAINING/CONFERENCES AND SEMI	500.00	197.50	500.00	874.71	900.00		900.00		900.00
602-49450-50312	LAB TESTING		224.40							
602-49450-50321	TELEPHONE SERVICES	4,200.00	1,765.68	1,500.00	2,129.34	1,500.00	1,133.71	1,500.00		1,500.00
602-49450-50322	POSTAGE	3,000.00	3,250.00	5,000.00	3,000.00	5,000.00	3,300.00	5,000.00		5,000.00
602-49450-50331	EXP FOR MEALS, TRAVEL, LODGIN	500.00	184.14	500.00	1,119.06	500.00		500.00		500.00
602-49450-50340	ADVERTISING AND PROMOTION						82.59			

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023		2024		2025		2026		
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY	FINAL BUDGET
602										
Appropriations										
SEWER										
602-49450-50360	INSURANCE	20,103.00	20,103.00	21,000.00	20,540.84	21,663.00	17,835.65	21,403.00	21,403.00	
602-49450-50400	REPAIRS AND MAINTENANCE	1,500.00	2,646.11	1,500.00	3,130.40	1,500.00	5,141.11	1,500.00	1,500.00	
602-49450-50404	REPAIR & MAINT - VEHICLE	3,000.00	396.00	3,000.00	2,635.49	3,000.00	30,726.91	3,000.00	3,000.00	
602-49450-50420	DEPRECIATION	168,508.00	195,136.17	162,357.00	213,813.90	216,152.00		196,417.00	196,417.00	
602-49450-50430	MISCELLANEOUS EXPENSE		15.13							
602-49450-50433	DUES AND SUBSCRIPTIONS	150.00	205.00	200.00	185.00	200.00	175.00	200.00	200.00	
602-49450-50434	CREDIT CARD FEES	3,500.00	6,123.54	7,500.00	6,622.77	7,500.00	7,690.98	7,500.00	7,500.00	
602-49450-50437	TAXES & LICENSES				42.50					
602-49450-50540	MACHINERY AND EQUIPMENT			80,000.00		80,000.00		80,000.00	80,000.00	
602-49450-50601	BOND PRINCIPAL	138,040.00								
602-49450-50611	BOND INTEREST	56,029.00	0.50							
602-49450-50621	BOND ISSUANCE COSTS				16,783.30					
Total Department SEWER:		717,839.00	459,821.46	576,149.00	544,173.29	642,194.00	317,507.77	684,265.00	672,594.00	
SEWER LIFT STATION										
602-49470-50212	GAS AND OIL	100.00		100.00	119.95					
602-49470-50303	ENGINEERING SERVICES	500.00								
602-49470-50309	COMPUTER/INTERNET/GIS SUPPORT	3,000.00	1,282.50	3,000.00		3,000.00	294.65	3,000.00	3,000.00	
602-49470-50321	TELEPHONE SERVICES	600.00		600.00		600.00		600.00	600.00	
602-49470-50381	ELECTRIC UTILITIES	17,500.00	14,500.35	17,500.00	15,865.42	17,500.00	14,490.76	17,500.00	17,500.00	
602-49470-50383	GAS UTILITIES	500.00	403.65	500.00	272.43	500.00	235.44	500.00	500.00	
602-49470-50400	REPAIRS AND MAINTENANCE	8,000.00	25,843.87	8,000.00	24,557.51	16,000.00	853.47	16,000.00	16,000.00	
602-49470-50540	MACHINERY AND EQUIPMENT							35,000.00	35,000.00	
Total Department SEWER LIFT STATION:		30,200.00	42,030.37	29,700.00	40,815.31	37,600.00	15,874.32	72,600.00	72,600.00	
SEWER TREATMENT PLANT										
602-49480-50212	GAS AND OIL	1,000.00	292.98	2,000.00	998.41	2,000.00	435.94	2,000.00	2,000.00	
602-49480-50303	ENGINEERING SERVICES		3,041.52		567.00		1,973.50			
602-49480-50312	LAB TESTING	6,800.00	8,303.90	6,800.00	8,427.00	6,800.00	8,524.36	6,800.00	6,800.00	
602-49480-50317	BUG TREATMENT AT LAGOON	7,500.00	9,238.00	10,000.00	9,940.00	11,000.00	9,932.80	11,000.00	11,000.00	
602-49480-50381	ELECTRIC UTILITIES	39,000.00	47,659.31	50,000.00	49,089.11	50,000.00	42,657.61	50,000.00	50,000.00	
602-49480-50400	REPAIRS AND MAINTENANCE	4,000.00	3,916.68	5,000.00	3,282.57	5,000.00	10,672.37	5,000.00	5,000.00	
602-49480-50433	DUES AND SUBSCRIPTIONS	1,450.00	1,450.00	1,450.00	1,473.00	1,450.00	1,263.00	1,450.00	1,450.00	
Total Department SEWER TREATMENT PLANT:		59,750.00	73,902.39	75,250.00	73,777.09	76,250.00	75,459.58	76,250.00	76,250.00	
Appropriations		807,789.00	622,624.20	814,308.00	702,083.52	908,977.00	562,245.80	1,000,593.00	988,922.00	
Fund 602 - SEWER:										
TOTAL ESTIMATED REVENUES		807,789.00	935,213.29	881,565.00	893,506.05	881,565.00	809,920.77	881,565.00	881,565.00	
TOTAL APPROPRIATIONS		807,789.00	622,624.20	814,308.00	702,083.52	908,977.00	562,245.80	1,000,593.00	988,922.00	
NET OF REVENUES & APPROPRIATIONS:		0.00	312,589.09	67,257.00	191,422.53	(27,412.00)	247,674.97	(119,028.00)	(107,357.00)	

BUDGET REPORT FOR CITY OF PINE CITY

Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED PRELIMINARY	FINAL BUDGET
609	Estimated Revenues								
609-00000-46210	INTEREST EARNINGS	3,000.00	5,745.73		4,224.48				3,000.00
609-00000-46213	NET INC (DEC) IN THE FAIR VAL		893.63		1,776.12				
609-00000-46240	REFUNDS AND REIMBURSEMENTS		196.29		(1,000.00)		826.53		
609-00000-46245	MARKETING DATA NIELSEN	2,500.00	2,000.00	2,000.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
609-00000-47811	LIQUOR SALES	775,000.00	976,712.11	965,000.00	1,027,329.35	1,054,849.00	911,607.71	1,132,556.00	1,132,556.00
609-00000-47812	BEER SALES	1,140,000.00	1,136,887.29	1,130,000.00	1,106,181.42	1,227,838.00	1,005,653.25	1,217,497.00	1,217,497.00
609-00000-47813	WINE SALES	215,000.00	246,077.52	222,500.00	254,318.55	265,764.00	223,175.35	283,139.00	283,139.00
609-00000-47814	POP/NA BEER/NA WINE	35,000.00	47,164.75	50,000.00	53,842.14	52,000.00	49,062.66	63,707.00	63,707.00
609-00000-47815	OTHER MERCHANDISE SALES	4,500.00	5,069.99	5,500.00	4,903.40	5,610.00	4,501.09	7,079.00	7,079.00
609-00000-47816	THC/CANNABIS SALES		3,564.87	36,000.00	59,474.79	72,000.00	82,870.97	113,256.00	113,256.00
609-00000-47817	NON-TAXABLE BEVERAGE SALES (	15,000.00	15,262.76	15,000.00	12,830.41	16,500.00	12,919.18	14,157.00	14,157.00
609-00000-47818	TAP RENTAL FEES	200.00	109.00	200.00	286.00	200.00	187.20	200.00	200.00
609-00000-47819	KEG DEPOSITS AND RETURNS		(350.00)		(460.00)		(320.00)		
609-00000-47840	CASH OVER/SHORT		255.46		325.25	(200.00)	669.37		
	Total Department :	2,190,200.00	2,439,589.40	2,426,200.00	2,525,531.91	2,696,561.00	2,293,153.31	2,833,591.00	2,836,591.00
	Estimated Revenues	2,190,200.00	2,439,589.40	2,426,200.00	2,525,531.91	2,696,561.00	2,293,153.31	2,833,591.00	2,836,591.00
	Appropriations								
	LIQUOR								
609-49750-50101	WAGES - FULL TIME	129,671.00	148,048.38	132,261.00	169,390.00	139,413.00	129,462.36	153,461.00	146,301.00
609-49750-50102	WAGES - HOLIDAY/OVERTIME	1,750.00	6,089.98	6,011.00	7,091.72	9,945.00	7,615.85	11,285.00	11,166.00
609-49750-50103	WAGES - PART TIME	143,060.00	153,495.39	214,944.00	182,243.17	233,571.00	158,601.72	252,760.00	252,062.00
609-49750-50104	WAGES - TEMPORARY	15,000.00	8,722.84	3,000.00	5,512.16	7,680.00			
609-49750-50109	COMPENSATED ABSENCES EXPENSE							32,200.00	32,200.00
609-49750-50110	WAGES - FULL TIME - ADMIN	13,000.00	32,389.28	24,467.00	23,732.59	30,916.00	28,703.54	17,427.00	17,204.00
609-49750-50121	PERA CONTRIBUTIONS	18,373.00	22,623.30	24,549.00	25,374.25	26,254.00	22,836.81	30,788.00	30,196.00
609-49750-50122	FICA CONTRIBUTIONS	18,318.00	25,398.83	28,893.00	28,145.97	30,898.00	24,691.12	31,404.00	30,800.00
609-49750-50127	DEFERRED COMP CONTRIBUTIONS							9,757.00	6,720.00
609-49750-50128	FSA CONTRIBUTION								2,640.00
609-49750-50131	HEALTH INS	30,000.00	30,095.58	28,413.00	24,990.17	23,469.00	14,643.71	11,696.00	12,150.00
609-49750-50132	DENTAL INSURANCE	1,500.00	1,473.18	2,253.00	1,597.03	1,702.00	1,233.88	1,574.00	833.00
609-49750-50133	LIFE INSURANCE	650.00	562.27	837.00	816.75	864.00	789.69	907.00	824.00
609-49750-50134	DISABILITY INSURANCE	750.00	633.23	729.00	832.11	922.00	853.24	932.00	932.00
609-49750-50135	HSA CITY CONTRIBUTION	1,000.00				3,465.00	3,465.00	1,827.00	1,827.00
609-49750-50136	MN PAID FAMILY LEAVE							3,613.00	1,772.00
609-49750-50200	OFFICE SUPPLIES	3,500.00	2,736.18	5,000.00	3,596.94	5,000.00	2,416.61	5,000.00	5,000.00
609-49750-50208	OFFICE FURNITURE - NON F.A.			500.00					
609-49750-50210	OPERATING SUPPLIES	5,000.00	8,148.87	5,000.00	9,057.55	5,500.00	6,523.50	8,000.00	7,000.00
609-49750-50214	LIQUOR SUPPLIES - OFF-SALE	500.00		500.00	330.00			500.00	500.00
609-49750-50251	LIQUOR PURCHASES	515,000.00	684,853.09	670,000.00	685,769.41	719,095.00	599,120.06	792,789.00	792,789.00
609-49750-50252	BEER PURCHASES	797,000.00	831,669.20	851,250.00	833,035.35	873,252.00	719,096.32	949,648.00	949,648.00
609-49750-50253	WINE PURCHASES	155,000.00	165,020.45	155,000.00	166,835.27	173,271.00	143,036.72	175,546.00	175,546.00
609-49750-50254	POP PURCHASES	27,000.00	33,999.77	28,000.00	39,614.21	35,700.00	33,825.64	40,772.00	40,772.00
609-49750-50255	MISCELLANEOUS PURCHASES	3,000.00	3,187.36	3,000.00	4,109.46	3,346.00	3,134.33	4,500.00	4,500.00
609-49750-50256	THC/CANNABIS PURCHASES		2,141.26	24,000.00	34,654.85	48,000.00	52,950.07	69,086.00	69,086.00
609-49750-50257	ICE & NON-TAX BEVERAGE	8,000.00	9,099.89	8,000.00	7,596.35	9,555.00	7,667.04	8,494.00	8,494.00
609-49750-50259	KEG DEPOSITS W/VENDOR	250.00	360.00		260.00	360.00	90.00	360.00	360.00
609-49750-50260	FREIGHT TO HAUL LIQUOR	14,000.00	16,904.00	16,000.00	16,722.13	17,749.00	14,012.10	18,000.00	18,000.00
609-49750-50300	PROFESSIONAL SERVICES	1,000.00	1,061.31	1,500.00	1,755.29	1,500.00	2,802.33	1,750.00	1,750.00

**BUDGET REPORT FOR CITY OF PINE CITY**  
Calculations As Of 12/31/2026

GL Number	Description	2023	2023	2024	2024	2025	2025	2026	2026
		Original Budget	Activity	Original Budget	Activity	Original Budget	Activity	APPROVED	PRELIMINARY
609									
Appropriations									
LIQUOR									
609-49750-50301	AUDIT SERVICES	2,500.00	2,500.00	3,782.00	3,267.34	4,029.00	3,717.60	3,904.00	3,509.00
609-49750-50309	COMPUTER/INTERNET/GIS SUPPORT	4,000.00	12,596.99	5,000.00	4,329.05	6,258.00	9,857.28	9,000.00	9,000.00
609-49750-50311	TRAINING/CONFERENCES AND SEMI	3,000.00	3,444.75	4,000.00	3,096.00	2,000.00	1,578.00	2,000.00	2,000.00
609-49750-50321	TELEPHONE SERVICES	1,000.00	1,474.80	2,500.00	1,465.88	2,500.00	1,217.78	1,500.00	1,500.00
609-49750-50322	POSTAGE	25.00	9.60	25.00	123.23	25.00	21.05	100.00	100.00
609-49750-50331	EXP FOR MEALS, TRAVEL, LODGIN	500.00	1,345.85	500.00	982.44	725.00	388.89	1,000.00	1,000.00
609-49750-50340	ADVERTISING AND PROMOTION	12,000.00	8,032.80	12,000.00	7,916.21	6,000.00	4,293.88	6,000.00	6,000.00
609-49750-50343	LIQUOR STORE PROMO EVENTS	2,000.00	2,976.55	2,500.00	926.20	1,500.00	1,299.23	1,500.00	1,500.00
609-49750-50360	INSURANCE - LIABILITY	11,500.00	11,500.00	12,000.00	11,747.32	12,389.00	10,200.23	12,240.00	12,240.00
609-49750-50381	ELECTRIC UTILITIES	14,000.00	12,147.26	15,000.00	12,856.61	15,000.00	11,280.59	13,000.00	13,000.00
609-49750-50383	GAS UTILITIES	2,250.00	1,485.02	2,500.00	1,070.65	2,500.00	951.47	2,000.00	2,000.00
609-49750-50384	RUBBISH REMOVAL	900.00	576.61	900.00	613.49			900.00	900.00
609-49750-50400	REPAIRS AND MAINTENANCE	10,000.00	14,238.63	10,000.00	4,722.00	10,000.00	399.94	10,000.00	7,000.00
609-49750-50401	REPAIR & MAINT - BUILDING	500.00	6,126.07	500.00	1,617.30	1,000.00	6,277.65	2,000.00	2,000.00
609-49750-50417	UNIFORMS	2,500.00	2,338.66	3,000.00	1,190.96	3,000.00	978.13	3,500.00	3,500.00
609-49750-50418	RUGS	3,000.00	1,709.26	2,000.00	1,526.03	2,000.00	1,169.57	2,000.00	2,000.00
609-49750-50420	DEPRECIATION	16,103.00	16,186.23	12,632.00	12,554.41	16,045.00		12,000.00	12,000.00
609-49750-50430	MISCELLANEOUS EXPENSE		1,354.10		6,348.73				
609-49750-50431	NSF		677.17		826.41				
609-49750-50433	DUES AND SUBSCRIPTIONS	2,000.00	1,789.88	2,000.00	1,774.91	2,000.00	1,833.16	2,000.00	2,000.00
609-49750-50434	CREDIT CARD FEES	30,000.00	38,685.22	40,000.00	39,472.81	40,000.00	35,318.95	45,000.00	45,000.00
609-49750-50435	BANK SERVICE CHARGE	10,000.00							
609-49750-50437	TAXES & LICENSES	100.00	36.59	100.00	20.00	100.00	295.97		
609-49750-50720	TRANSFER OUT	150,000.00	279,895.31	60,000.00	60,000.00	150,000.00		60,000.00	75,000.00
Total Department LIQUOR:		2,180,200.00	2,609,840.99	2,425,046.00	2,451,510.71	2,678,498.00	2,068,651.01	2,823,720.00	2,822,321.00
Appropriations		2,180,200.00	2,609,840.99	2,425,046.00	2,451,510.71	2,678,498.00	2,068,651.01	2,823,720.00	2,822,321.00
Fund 609 - LIQUOR STORE:									
TOTAL ESTIMATED REVENUES		2,190,200.00	2,439,589.40	2,426,200.00	2,525,531.91	2,696,561.00	2,293,153.31	2,833,591.00	2,836,591.00
TOTAL APPROPRIATIONS		2,180,200.00	2,609,840.99	2,425,046.00	2,451,510.71	2,678,498.00	2,068,651.01	2,823,720.00	2,822,321.00
NET OF REVENUES & APPROPRIATIONS:		10,000.00	(170,251.59)	1,154.00	74,021.20	18,063.00	224,502.30	9,871.00	14,270.00
Report Totals:									
TOTAL ESTIMATED REVENUES - ALL FUNDS		7,724,618.00	9,370,998.02	8,536,502.00	12,047,907.97	9,295,550.00	8,777,363.58	9,453,092.00	9,508,106.00
TOTAL APPROPRIATIONS - ALL FUNDS		7,877,657.00	9,390,178.49	8,260,556.00	9,745,611.33	9,042,402.00	7,639,778.37	9,722,799.00	9,666,098.00
NET OF REVENUES & APPROPRIATIONS:		(153,039.00)	(19,180.47)	275,946.00	2,302,296.64	253,148.00	1,137,585.21	(269,707.00)	(157,992.00)